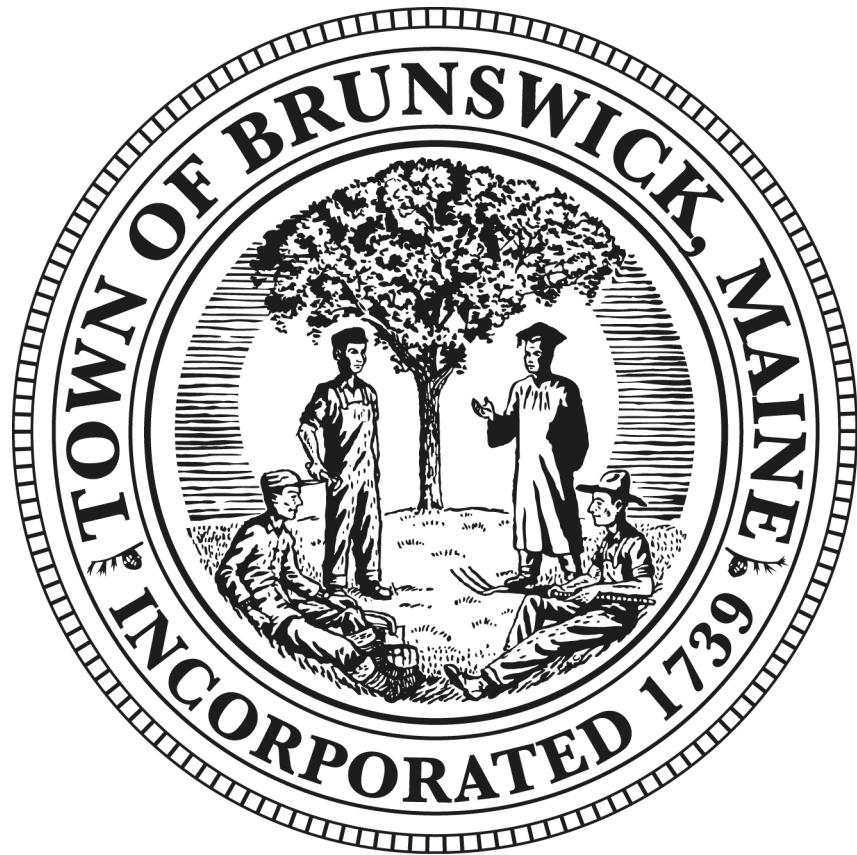


TOWN OF BRUNSWICK, MAINE



MUNICIPAL BUDGET

**Town Manager's Preliminary Budget
Municipal Departments and County Tax Only
March 10, 2025**

**For the Fiscal Year
July 1, 2025 - June 30, 2026**

Town of Brunswick, Maine
Budget for July 1, 2025 - June 30, 2026
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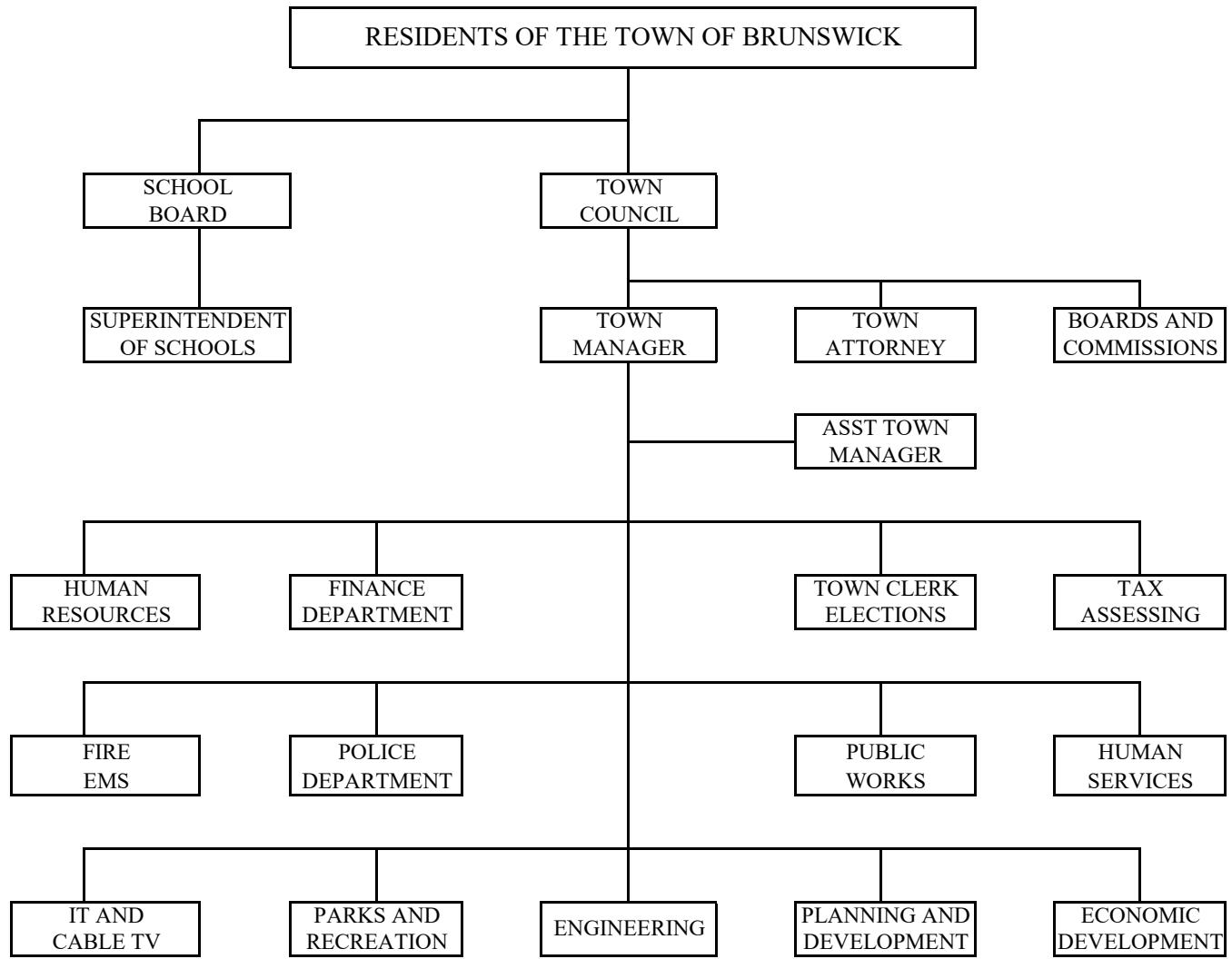
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Town of Brunswick, Maine

Organization Chart



Town of Brunswick, Maine
Elected and Appointed Officials

Elected Officials

Town Council

Council Member - District 4	Chair	Sande Updegraph
Council Member - At large	Vice Chair	Nathan MacDonald
Council Member - District 1		W. David Watson
Council Member - District 2		James Ecker
Council Member - District 3		Kim Anderson
Council Member - District 5		Jennifer Hicks
Council Member - District 6		Nathaniel Shed
Council Member - District 7		Steven Weems
Council Member - At large		Kathy Wilson

School Board

Board Member - District 2	Chair	Beth Bisson
Board Member - District 6	Vice Chair	Elizabeth Sokoloff
Board Member - District 1		Mandy Merrill
Board Member - District 3		Erica Carley Harris
Board Member - District 4		Celina Harrison
Board Member - District 5		Ben Walsh
Board Member - District 7		Sarah Singer
Board Member - At large		Vacant
Board Member - At large		William Thompson

Appointed Officials

Town Manager	Julia Henze
Town Attorney	Kristin Collins
Director of Finance	Branden Perreault
Director of Human Resources	Jody Duriisko
Town Clerk	Frances Smith
Assessor	Taylor Burns
Director of Information Technology	Jeffrey Nay
Director of Planning & Development	Ian Houseal
Director of Economic & Community Development	Sally Costello
Town Engineer	Trey Crews
Fire Chief	Kenneth Brillant
Police Chief	Scott Stewart
Director of Public Works	Ryan Leighton
Director of Parks and Recreation	Thomas Farrell
Director of Human Services	Deborah Crocker
Superintendent of Schools	Phillip Potenziano



TOWN OF BRUNSWICK, MAINE

MUNICIPAL BUDGET 2025-26

Summary Financial Information

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Town of Brunswick, Maine
Revenue, Expenditure and Tax Comparison
Budget for July 1, 2025 - June 30, 2026

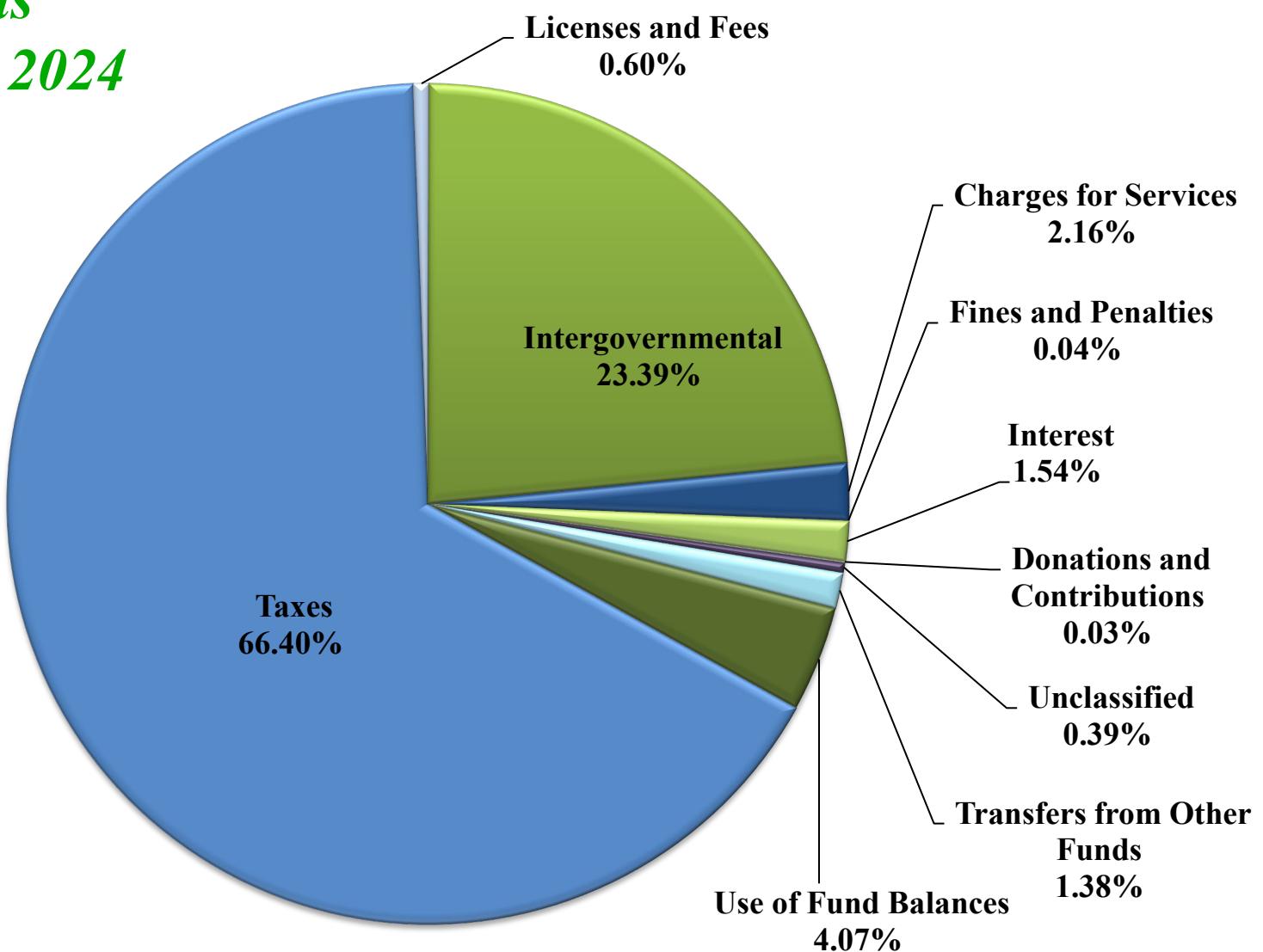
	Adopted 2024-25	Department 2025-26	Department Increase (Decrease)	Department Increase (Decrease)	1 Manager 2025-26	Manager Increase (Decrease)	Manager Increase (Decrease)
<u>Property Tax Revenue Calculation</u>							
Taxable Valuation (Net of Hmstd & BETI)	2,430,995,614	2,430,995,614	0	0.00%	2,430,995,614	0	0.00%
Tax Rate per (1,000)	23.85	24.32	0.47	1.97%	24.14	0.29	1.22%
Property Tax Commitment	57,979,245	59,121,813	1,142,568	1.97%	58,684,234	704,989	1.22%
<u>Homestead Reimbursement Calculation</u>							
Homestead Exempt Value	88,768,600	88,768,600	0	0.00%	88,768,600	0	0.00%
Homestead Reimbursement %	76.00%	76.00%	0	0.00%	76.00%	0	0.00%
Homestead Reimbursement	1,609,020	1,640,728	31,708	1.97%	1,628,584	19,564	1.22%
<u>BETE Reimbursement</u>							
BETE Value	96,777,600	96,777,600	0	0.00%	96,777,600	0	0.00%
BETE Reimbursement %	52.88%	52.88%	0	0.00%	52.88%	0	0.00%
BETE Reimbursement	1,220,547	1,244,600	24,053	1.97%	1,235,389	14,842	1.22%
Total From Property Taxes	60,808,812	62,007,141	1,198,329	1.97%	61,548,207	739,395	1.22%
Notes:							
(1) Includes:							
General Municipal Revenues	9,477,561	9,787,866	310,305	3.27%	9,787,866	310,305	3.27%
Allowance for Deferred Taxes	(200,000)	(200,000)	0	0.00%	(200,000)	0	0.00%
Allowance for Tax Abatements	(75,000)	(75,000)	0	0.00%	(75,000)	0	0.00%
Other Adjustments	(359,013)	8,467	367,480	(102.36%)	3,638	362,651	(101.01%)
Use of Fund Balance	1,075,000	770,000	(305,000)	(28.37%)	920,000	(155,000)	(14.42%)
State Revenue Sharing & Balance	6,154,834	6,431,300	276,466	4.49%	6,431,300	276,466	4.49%
Other Sources	1,347,599	1,462,640	115,041	8.54%	1,462,640	115,041	8.54%
	17,420,981	18,185,273	764,292	4.39%	18,330,444	909,463	5.22%
(2) Includes:							
General Education Revenues	16,779,104	16,779,104	0	0.00%	16,779,104	0	0.00%
Education Balances	2,494,000	2,494,000	0	0.00%	2,494,000	0	0.00%
	19,273,104	19,273,104	0	0.00%	19,273,104	0	0.00%

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Revenues										
Property Taxes	38,815,832	40,304,499	41,672,880	42,782,732	45,203,227	47,151,810	50,859,514	52,839,758	58,571,948	60,174,800
Other Taxes	2,893,500	2,993,000	3,267,900	3,678,800	3,517,000	3,307,000	3,528,000	4,222,000	4,234,000	4,565,500
Licenses, Fees & Permits	360,350	387,090	442,635	467,065	584,218	569,902	585,242	596,432	561,076	580,602
Intergovernmental - Municipal	1,363,554	1,402,237	1,409,050	1,420,049	2,096,399	2,466,499	3,618,217	4,862,597	5,797,769	6,306,334
Intergovernmental - Education	9,826,081	10,976,063	10,514,745	9,858,866	11,058,375	12,399,982	11,529,277	14,050,403	15,284,299	16,504,104
Charges for Service - Municipal	1,160,960	1,162,960	1,166,773	1,223,216	1,329,595	1,372,845	1,478,967	1,481,937	1,490,937	1,931,824
Charges for Service - Education	102,000	83,339	71,338	98,349	128,349	208,494	208,494	492,046	455,866	175,000
Fines & Penalties	41,800	40,060	39,500	39,495	38,395	35,245	30,475	41,925	41,925	41,775
Interest on Investments	20,000	60,000	150,000	215,000	220,000	100,000	50,000	80,000	500,000	1,500,000
Donations & Contributions	109,000	30,000	30,000	25,000	25,000	60,000	25,000	25,000	25,000	25,000
Other	341,300	323,350	354,700	366,400	367,084	415,136	338,383	445,963	408,430	381,360
Total	55,034,377	57,762,598	59,119,521	60,174,972	64,567,642	68,086,913	72,251,569	79,138,061	87,371,250	92,186,299
Other Sources										
Transfers In	500,000	514,000	545,000	600,000	638,600	673,969	807,122	866,170	1,022,055	1,347,599
Use of Balances - Municipal	875,000	600,000	550,000	600,000	612,000	650,000	797,000	800,000	910,000	1,475,000
Use of Balances - Educational	3,187,109	2,599,363	2,611,364	2,611,364	2,111,364	1,811,364	1,904,221	3,510,784	2,755,392	2,494,000
Total	4,562,109	3,713,363	3,706,364	3,811,364	3,361,964	3,135,333	3,508,343	5,176,954	4,687,447	5,316,599
Total Revenues and Other Sources	59,596,486	61,475,961	62,825,885	63,986,336	67,929,606	71,222,246	75,759,912	84,315,015	92,058,697	97,502,898
Expenditures										
General Government	3,753,660	3,892,591	4,000,751	4,004,947	4,454,184	4,635,248	5,033,811	5,451,914	6,252,754	7,214,203
Public Safety	8,722,397	8,901,684	9,231,933	9,565,594	10,305,729	10,649,358	11,232,799	12,353,715	12,965,777	14,556,811
Public Works	3,794,741	3,898,766	4,027,323	4,165,022	4,120,676	4,055,985	4,612,714	4,909,674	5,683,131	6,718,419
Human Services	182,760	176,117	180,774	183,825	198,247	834,409	651,047	461,456	578,160	574,309
Education	36,525,855	37,695,535	37,878,469	38,132,210	40,153,709	42,748,055	43,651,333	49,443,682	52,931,574	54,823,940
Recreation & Culture	2,771,373	2,843,126	3,012,905	3,197,541	3,393,355	3,266,794	3,620,137	3,874,508	4,588,439	4,809,452
Debt Service	899,505	856,760	873,286	992,458	970,543	948,437	936,659	1,489,372	1,868,031	1,831,597
County Tax	1,360,042	1,410,855	1,517,700	1,565,279	1,590,123	1,674,551	1,664,113	1,713,824	1,891,816	1,991,823
Unclassified	217,917	346,699	415,041	478,502	550,040	521,409	766,379	1,005,370	1,542,255	983,300
Total	58,228,250	60,022,133	61,138,182	62,285,378	65,736,606	69,334,246	72,168,992	80,703,515	88,301,937	93,503,854
Other Uses										
Transfer Out to Special Revenue	-	-	-	-	70,000	-	70,000	70,000	70,000	150,000
Transfer Out to Capital Projects	1,174,236	1,259,828	1,462,703	1,475,958	1,898,000	1,838,000	3,395,920	3,416,500	3,561,760	3,724,044
Transfers Out to Enterprise	194,000	194,000	225,000	225,000	225,000	50,000	125,000	125,000	125,000	125,000
Total	1,368,236	1,453,828	1,687,703	1,700,958	2,193,000	1,888,000	3,590,920	3,611,500	3,756,760	3,999,044
Total Expenditures and Other Uses	59,596,486	61,475,961	62,825,885	63,986,336	67,929,606	71,222,246	75,759,912	84,315,015	92,058,697	97,502,898

*Chart represents
2024-25 budget as
adopted May 16, 2024*

**Town of Brunswick
2024-25 General Fund Budget
Revenues by Source**



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

	2023-24 Actual	2024-25 Budget	2024-25 Adjustments	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	1 2025-26 Manager	Manager Increase/ (Decrease)
Taxes								
Real and Personal Property	58,489,732	60,174,800	-	60,174,800	60,538,126	61,740,609	61,276,845	1,102,045
Interest on Delinquent Taxes	77,273	62,500	-	62,500	79,000	68,000	68,000	5,500
Tax Lien Costs	11,070	10,000	-	10,000	17,000	10,000	10,000	-
Payment in Lieu of Taxes	492,921	465,000	-	465,000	475,000	500,000	500,000	35,000
Auto Excise Tax	4,268,579	4,000,000	-	4,000,000	4,100,000	4,100,000	4,100,000	100,000
Watercraft Excise Tax	23,198	25,000	-	25,000	25,000	25,000	25,000	-
Aircraft Excise Tax	13,273	3,000	-	3,000	3,000	3,000	3,000	-
	63,376,046	64,740,300	-	64,740,300	65,237,126	66,446,609	65,982,845	1,242,545
Licenses and Fees								
Finance Department	26,865	25,000	-	25,000	26,500	26,500	26,500	1,500
Codes Enforcement	439,177	320,000	-	320,000	360,000	320,000	320,000	-
Town Clerk	182,581	176,952	-	176,952	175,725	177,416	177,416	464
Planning & Development	46,487	36,000	-	36,000	110,000	40,000	40,000	4,000
Fire Department	2,895	2,000	-	2,000	2,010	2,000	2,000	-
Police Department	770	650	-	650	700	800	800	150
Public Works	12,305	20,000	-	20,000	18,000	20,000	20,000	-
	711,080	580,602	-	580,602	692,935	586,716	586,716	6,114
Intergovernmental								
State Revenue Sharing	5,271,700	5,754,834	-	5,754,834	5,754,834	5,931,300	5,931,300	176,466
Public Safety	45,000	45,000	-	45,000	45,000	45,000	45,000	-
Public Works	231,320	220,000	-	220,000	234,276	230,000	230,000	10,000
Human Services	122,650	175,000	-	175,000	175,000	175,000	175,000	-
Parks & Recreation	10,000	10,000	-	10,000	-	10,000	10,000	-
Other Municipal	162,297	101,500	-	101,500	121,500	141,500	141,500	40,000
Education Subsidy	15,554,909	16,504,104	-	16,504,104	16,504,104	16,504,104	16,504,104	-
	21,397,876	22,810,438	-	22,810,438	22,834,714	23,036,904	23,036,904	226,466

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

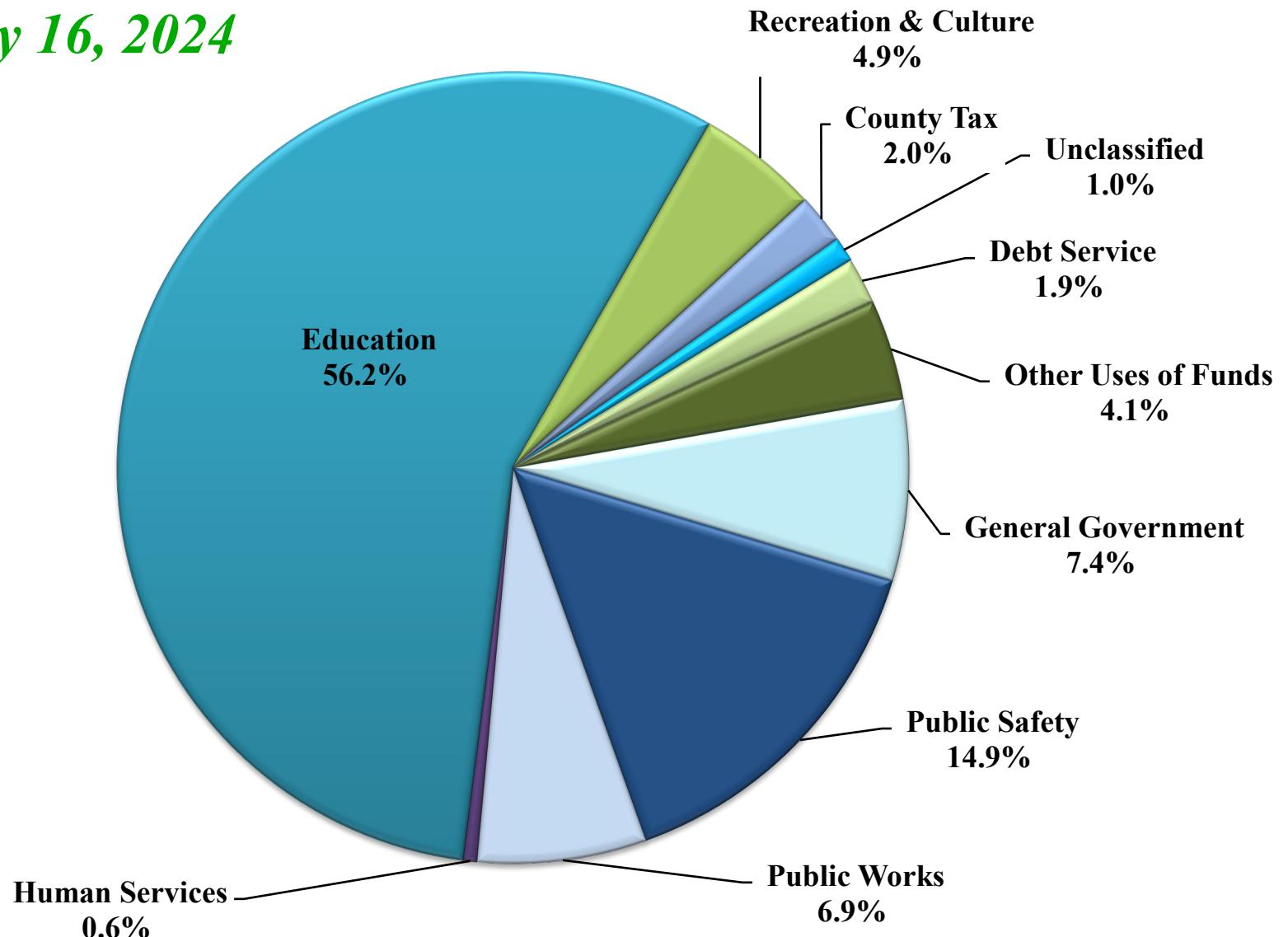
	2023-24 Actual	2024-25 Budget	2024-25 Adjustments	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	1 2025-26 Manager	Manager Increase/ (Decrease)
<u>Charges for Services</u>								
Auto registration	78,218	73,000	-	73,000	75,000	75,000	75,000	2,000
Boat, ATV, snowmobile registration	1,876	1,200	-	1,200	-	1,200	1,200	-
Property Rental	43,058	210,005	-	210,005	213,005	218,066	218,066	8,061
Emergency medical services	1,552,417	1,300,000	-	1,300,000	1,400,000	1,400,000	1,400,000	100,000
Fire department	1,081	2,000	-	2,000	2,000	2,000	2,000	-
Police department	134,208	147,392	-	147,392	150,292	161,426	161,426	14,034
Dispatch services	182,910	190,227	-	190,227	190,227	196,093	196,093	5,866
Public works	-	500	-	500	500	500	500	-
Recycling	10,282	7,500	-	7,500	23,000	7,500	7,500	-
Education - tuition, transportation	560,800	175,000	-	175,000	175,000	175,000	175,000	-
	2,564,850	2,106,824	-	2,106,824	2,229,024	2,236,785	2,236,785	129,961
<u>Fines and Penalties</u>								
Town Clerk	4,830	4,375	-	4,375	4,375	3,435	3,435	(940)
Planning & Development	-	-	-	-	-	-	-	-
Fire Department	300	1,100	-	1,100	1,100	1,100	1,100	-
Police Department	34,438	36,300	-	36,300	35,350	45,700	45,700	9,400
	39,568	41,775	-	41,775	40,825	50,235	50,235	8,460
<u>Interest</u>								
Interest earned	2,315,209	1,500,000	-	1,500,000	1,750,000	1,500,000	1,500,000	-
	2,315,209	1,500,000	-	1,500,000	1,750,000	1,500,000	1,500,000	-
<u>Donations and Contributions</u>								
From BDC	25,000	25,000	-	25,000	25,000	25,000	25,000	-
	52,500	25,000	-	25,000	25,000	25,000	25,000	-

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

	2023-24 Actual	2024-25 Budget	2024-25 Adjustments	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	1 2025-26 Manager	Manager Increase/ (Decrease)
<u>Unclassified</u>								
Cable TV franchise fees	270,368	275,000	-	275,000	250,000	250,000	250,000	(25,000)
Municipal miscellaneous	126,268	6,360	-	6,360	4,860	6,630	6,630	270
Education miscellaneous	23,475	100,000	-	100,000	100,000	100,000	100,000	-
Other	57,636	-	-	-	-	-	-	-
	477,747	381,360	-	381,360	354,860	356,630	356,630	(24,730)
<u>Other Sources</u>								
Transfers from other funds	1,031,055	1,347,599	-	1,347,599	1,347,599	1,462,640	1,462,640	115,041
	1,031,055	1,347,599	-	1,347,599	1,347,599	1,462,640	1,462,640	115,041
<u>Use of Fund Balances</u>								
Unassigned Fund Balance	-	1,075,000	-	1,075,000	-	770,000	920,000	(155,000)
Encumbrances	-	-	295,824	295,824	-	-	-	-
State Revenue Sharing Balance	-	400,000	-	400,000	-	500,000	500,000	100,000
Restricted Fund Balances - Educati	-	2,494,000	-	2,494,000	-	2,494,000	2,494,000	-
	-	3,969,000	295,824	4,264,824	-	3,764,000	3,914,000	(55,000)
Total Revenues, Other Sources and Use of Fund Balances	91,965,931	97,502,898	295,824	97,798,722	94,512,083	99,465,519	99,151,755	1,648,857

*Chart represents
2024-25 budget as
adopted May 16, 2024*

**Town of Brunswick
2024-25 General Fund Budget
Expenditures by Function**



Town of Brunswick, Maine
Expenditure Budget - Summary

	2023-24 Expended	2024-25 Budget	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	1 2025-26 Manager	1 Manager Increase/ (Decrease)
<u>General Government</u>								
Administration	791,364	759,252	399	759,651	768,541	809,426	809,426	50,174
Finance	1,025,717	1,087,887	-	1,087,887	990,492	1,099,258	1,099,258	11,371
Technology Services	713,612	814,546	518	815,064	787,464	879,936	879,936	65,390
Municipal Officers	276,487	283,107	-	283,107	283,107	298,107	298,107	15,000
Town Hall Building	269,755	290,012	-	290,012	267,194	297,512	297,512	7,500
Risk Management	765,800	728,556	-	728,556	771,801	833,814	833,814	105,258
Cable TV	110,315	131,148	-	131,148	124,004	127,923	127,923	(3,225)
Assessing	353,993	691,732	-	691,732	645,187	424,050	424,050	(267,682)
Town Clerk & Elections	544,155	614,839	-	614,839	617,459	585,202	585,202	(29,637)
Engineering	277,189	325,575	-	325,575	255,882	318,179	318,179	(7,396)
Planning	759,599	1,151,030	36,465	1,187,495	1,086,438	1,181,392	1,256,392	105,362
Economic Development	273,288	336,519	-	336,519	320,094	339,557	324,557	(11,962)
	6,161,274	7,214,203	37,382	7,251,585	6,917,663	7,194,356	7,254,356	40,153
<u>Public Safety</u>								
Fire Department	5,434,800	5,764,765	168	5,764,933	5,473,529	5,878,958	5,871,958	107,193
Central Fire Station	11,993	13,350	-	13,350	13,570	14,802	14,802	1,452
Emerson Fire Station	110,669	109,100	-	109,100	91,290	117,700	117,700	8,600
New Central Fire Station	91,586	137,500	-	137,500	84,972	134,800	134,800	(2,700)
Police Department	5,577,728	6,168,913	11,151	6,180,064	5,716,942	6,343,440	6,343,440	174,527
Emergency Services Dispatch	1,121,265	1,245,667	-	1,245,667	1,094,833	1,379,109	1,379,109	133,442
Police Station Building	159,203	184,637	-	184,637	183,019	165,387	165,387	(19,250)
Coastal Resources	155,933	-	-	-	-	-	-	-
Streetlights	64,853	90,000	-	90,000	80,000	80,000	80,000	(10,000)
Traffic Signals	110,866	55,000	-	55,000	55,000	66,000	66,000	11,000
Fire Suppression (Hydrants)	772,752	785,879	-	785,879	785,879	908,316	908,316	122,437
Emergency Management	797	2,000	-	2,000	2,000	2,000	2,000	-
	13,612,445	14,556,811	11,319	14,568,130	13,581,034	15,090,512	15,083,512	526,701

Town of Brunswick, Maine
Expenditure Budget - Summary

	2023-24 Expended	2024-25 Budget	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	1 2025-26 Manager	1 Manager Increase/ (Decrease)
Public Works								
Administration	535,108	594,822	-	594,822	622,933	766,027	725,589	130,767
General Maintenance	2,306,898	3,220,525	32,000	3,252,525	2,892,664	3,373,754	3,308,754	88,229
Refuse Collection & Disposal	741,497	848,172	-	848,172	784,950	828,260	828,260	(19,912)
Recycling	586,282	737,703	-	737,703	669,795	730,670	730,670	(7,033)
Central Garage	1,068,079	1,317,197	39,250	1,356,447	1,199,146	1,349,585	1,349,585	32,388
	5,237,864	6,718,419	71,250	6,789,669	6,169,488	7,048,296	6,942,858	224,439
Human Services								
Human Services	435,703	574,309	-	574,309	426,491	606,691	576,691	2,382
	435,703	574,309	-	574,309	426,491	606,691	576,691	2,382
Education								
School Department	48,783,555	54,823,940	-	54,823,940	54,823,940	54,823,940	54,823,940	-
	48,783,555	54,823,940	-	54,823,940	54,823,940	54,823,940	54,823,940	-
Recreation & Culture								
Recreation Administration	708,431	843,911	-	843,911	822,717	878,469	878,469	34,558
Buildings & Grounds Maintenance	1,269,494	1,499,933	172,753	1,672,686	1,450,015	1,573,576	1,573,576	73,643
Recreation Building	213,172	325,861	3,120	328,981	261,818	490,158	438,832	112,971
Teen Center	20,000	30,000	-	30,000	30,000	40,000	40,000	10,000
People Plus Center	199,972	210,000	-	210,000	215,000	220,000	220,000	10,000
Curtis Memorial Library	1,775,174	1,899,747	-	1,899,747	1,938,747	1,955,600	1,955,600	55,853
	4,186,243	4,809,452	175,873	4,985,325	4,718,297	5,157,803	5,106,477	297,025

Town of Brunswick, Maine
Expenditure Budget - Summary

	2023-24 Expended	2024-25 Budget	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	1 2025-26 Manager	1 Manager Increase/ (Decrease)
<u>County Tax</u>	1,891,816	1,991,823	-	1,991,823	1,991,823	2,181,593	2,181,593	189,770
	1,891,816	1,991,823		1,991,823	1,991,823	2,181,593	2,181,593	189,770
<u>Unclassified</u>								
Promotion & Development	423,480	675,100	(4,500)	670,600	671,100	570,640	570,640	(104,460)
Additional School Assistance	10,000	10,000	-	10,000	10,000	10,000	10,000	-
Cemetery Care	3,376	3,200	-	3,200	3,200	3,500	3,500	300
Contingency Reserve	(341,233)	295,000	-	295,000	295,000	680,000	500,000	205,000
	95,623	983,300	(4,500)	978,800	979,300	1,264,140	1,084,140	100,840
<u>Debt Service</u>								
Principal & Interest Payments	1,326,902	1,831,597	-	1,831,597	1,831,597	1,794,565	1,794,565	(37,032)
	1,326,902	1,831,597		1,831,597	1,831,597	1,794,565	1,794,565	(37,032)
Total Expenditures	81,731,425	93,503,854	291,324	93,795,178	91,439,633	95,161,896	94,848,132	1,344,278
<u>Other Uses of Funds</u>								
To Other Funds - Special Revenue	74,500	150,000	4,500	154,500	154,500	150,000	150,000	-
To Other Funds - Capital	3,561,760	3,724,044	-	3,724,044	3,724,044	4,003,623	4,003,623	279,579
To Other Funds - Enterprise	125,000	125,000	-	125,000	125,000	150,000	150,000	25,000
Total Other Uses	3,761,260	3,999,044	4,500	4,003,544	4,003,544	4,303,623	4,303,623	304,579
TOTAL EXPENDITURES & OTHER USES	85,492,685	97,502,898	295,824	97,798,722	95,443,177	99,465,519	99,151,755	1,648,857

Town of Brunswick, Maine
Expenditure Budget - Summary

	2023-24 Expended	2024-25 Budget	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	1 2025-26 Manager	1 Manager Increase/ (Decrease)
TOTAL EXPENDITURES & OTHER USES	85,492,685	97,502,898	295,824	97,798,722	95,443,177	99,465,519	99,151,755	1,648,857
Revenues & Other Sources	28,204,499	31,573,264	295,824	31,869,088	28,219,123	31,793,610	31,943,610	370,346
Net Before SRS	57,288,186	65,929,634	-	65,929,634	67,224,054	67,671,909	67,208,145	1,278,511
State Revenue Sharing	5,271,700	5,754,834	-	5,754,834	5,754,834	5,931,300	5,931,300	176,466
NET REQUIRED FROM PROPERTY TAXES		60,174,800				61,740,609	61,276,845	1,102,045
Plus Allowances:								
Deferred Property Taxes	200,000				200,000	200,000		-
Tax Abatements	75,000				75,000	75,000		-
Other	359,013				(8,467)	(3,638)		(362,651)
TOTAL FROM PROPERTY TAXES		60,808,813				62,007,142	61,548,207	739,394
TAXABLE VALUATION	2,430,995,614				2,430,995,614	2,430,995,614		-
Plus State Share Homestead	67,464,136				67,464,136	67,464,136		-
Plus State Share BETE	51,175,995				51,175,995	51,175,995		0
TAX RATE VALUATION	2,549,635,745				2,549,635,745	2,549,635,745		0
TAX RATE		23.85				24.32	24.14	0.29
						<i>(estimated)</i>	<i>(estimated)</i>	
						1.97%	1.22%	

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

2023-24 Expended	2024-25 Budget	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	1 2025-26 Manager	1 Manager Increase/ (Decrease)
REIMBURSEMENT CALCULATIONS							
Homestead Reimbursement Calculation							
Homestead Exempt Value	88,768,600			88,768,600	88,768,600		-
Homestead Reimbursement %	76.00%			76.00%	76.00%		
Homestead Reimbursement	1,609,020			1,640,728	1,628,584	19,564	
BETE Reimbursement Calculation							
BETE Exempt Value	96,777,600			96,777,600	96,777,600		-
BETE Reimbursement %	52.88%			52.88%	52.88%		
BETE Reimbursement	1,220,547			1,244,600	1,235,389	14,842	
Property Tax Commitment	57,979,246			59,121,814	58,684,234	704,988	



TOWN OF BRUNSWICK, MAINE

MUNICIPAL BUDGET 2025-26

Detailed Financial Information

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

		2023-24 Actual	2024-25 Budget	2024-25 Adjustments	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 Manager 1	Manager Increase/ (Decrease)
Taxes									
111191-41110	Auto Excise Tax	4,268,579	4,000,000	-	4,000,000	4,100,000	4,100,000	4,100,000	100,000
111191-41111	Watercraft Excise Tax	23,198	25,000	-	25,000	25,000	25,000	25,000	-
111191-41112	Aircraft Excise Tax	13,273	3,000	-	3,000	3,000	3,000	3,000	-
111190-41105	Interest on Taxes	69,625	55,000	-	55,000	60,000	58,000	58,000	3,000
111190-41106	Tax Lien Costs	11,070	10,000	-	10,000	17,000	10,000	10,000	-
111190-41107	Tax Lien Interest	7,648	7,500	-	7,500	19,000	10,000	10,000	2,500
111190-41109	Payments In Lieu Of Taxes (PILOT)	492,921	465,000	-	465,000	475,000	500,000	500,000	35,000
		4,886,314	4,565,500	-	4,565,500	4,699,000	4,706,000	4,706,000	140,500
Intergovernmental									
131190-43102	State Tax Exemptions	160,821	100,000	-	100,000	120,000	140,000	140,000	40,000
131132-43103	Highway Grant Fund	231,320	220,000	-	220,000	234,276	230,000	230,000	10,000
131192-43106	Snowmobile Receipts	1,476	1,500	-	1,500	1,500	1,500	1,500	-
131142-43104	Gen. Asst. Reimbursement	122,650	175,000	-	175,000	175,000	175,000	175,000	-
131152-43108	IFW- Mere Point Boat Launch	10,000	10,000	-	10,000	-	10,000	10,000	-
131192-43105	Emergency Preparedness	-	-	-	-	-	-	-	-
131122-43509	COPS Grant	45,000	45,000	-	45,000	45,000	45,000	45,000	-
		571,267	551,500	-	551,500	575,776	601,500	601,500	50,000
Administration									
141211-44121	Property Rental	24,968	198,005	-	198,005	198,005	203,066	203,066	5,061
191011-49000	Miscellaneous	197	-	-	-	-	-	-	-
		25,165	198,005	-	198,005	198,005	203,066	203,066	5,061
Finance Department									
121111-42207	Passport Fees	20,475	20,000	-	20,000	20,000	20,000	20,000	-
121111-42209	Passport Photos	6,390	5,000	-	5,000	6,500	6,500	6,500	1,500
141111-44110	Auto Registration Fees	78,218	73,000	-	73,000	75,000	75,000	75,000	2,000
141111-44111	Boat, ATV, Snowmobile Regs.	1,876	1,200	-	1,200	-	1,200	1,200	-
191111-49000	Miscellaneous	35,413	1,500	-	1,500	-	1,500	1,500	-
		142,372	100,700	-	100,700	101,500	104,200	104,200	3,500

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

	2023-24 Actual	2024-25 Budget	2024-25 Adjustments	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 Manager 1	Manager Increase/ (Decrease)
<u>Assessing</u>								
191311-49000 Miscellaneous	-	-	-	-	-	-	-	-
<u>Codes Enforcement</u>								
121411-42100 Building Permits	316,188	225,000	-	225,000	250,000	225,000	225,000	-
121411-42101 Electrical Permits	68,475	50,000	-	50,000	65,000	50,000	50,000	-
121411-42102 Plumbing Permits	54,514	45,000	-	45,000	45,000	45,000	45,000	-
121411-42103 Zoning Board Fees	-	-	-	-	-	-	-	-
121411-42111 Aquaculture Review Fees	-	-	-	-	-	-	-	-
	439,177	320,000	-	320,000	360,000	320,000	320,000	-
<u>Town Clerk</u>								
121611-42200 Hunting & Fishing Licenses	458	475	-	475	450	455	455	(20)
121611-42201 Dog Licenses	2,322	2,500	-	2,500	2,500	2,302	2,302	(198)
121611-42202 Vital Statistics	44,442	39,000	-	39,000	39,000	40,000	40,000	1,000
121611-42203 General Licenses	33,884	29,100	-	29,100	29,000	28,325	28,325	(775)
121611-42204 Victualer Licenses	24,543	27,835	-	27,835	27,000	27,995	27,995	160
121611-42205 Shellfish Licenses	37,700	37,575	-	37,575	38,000	38,850	38,850	1,275
121611-42206 Neutered/Spayed Dog License	4,226	4,692	-	4,692	4,000	3,514	3,514	(1,178)
121611-42210 Mooring Fees	23,656	22,875	-	22,875	22,875	22,875	22,875	-
121611-42215 Marijuana Licenses	11,350	12,900	-	12,900	12,900	13,100	13,100	200
151621-45103 Unlicensed Dogs	2,600	3,125	-	3,125	3,125	2,500	2,500	(625)
151611-45108 General License Late Penalty	85	330	-	330	330	165	165	(165)
151611-45109 Mooring Fee Late Penalty	150	500	-	500	500	500	500	-
151611-45110 Victualers License Late Penalty	195	420	-	420	420	270	270	(150)
151611-45111 Shellfish License Late Penalty	1,800	-	-	-	-	-	-	-
191611-49000 Miscellaneous	2,916	2,260	-	2,260	2,260	2,530	2,530	270
	190,327	183,587	-	183,587	182,360	183,381	183,381	(206)
<u>Planning Department</u>								
121911-42300 Planning Fees	46,487	36,000	-	36,000	110,000	40,000	40,000	4,000
151911-45120 Zoning Violation Fees	-	-	-	-	-	-	-	-
191911-49000 Miscellaneous	3,536	200	-	200	200	200	200	-
	50,023	36,200	-	36,200	110,200	40,200	40,200	4,000

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

	2023-24 Actual	2024-25 Budget	2024-25 Adjustments	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 Manager 1	Manager Increase/ (Decrease)
<u>Fire Department</u>								
122121-42400 Fire Code Permits	2,895	2,000	-	2,000	2,010	2,000	2,000	-
142121-44155 Ambulance Service Fees	1,552,417	1,300,000	-	1,300,000	1,400,000	1,400,000	1,400,000	100,000
142121-44166 Special Detail, Fire	1,081	2,000	-	2,000	2,000	2,000	2,000	-
152121-45104 Fire False Alarms	-	1,000	-	1,000	1,000	1,000	1,000	-
152121-45107 Fire Code Violation Fines	300	100	-	100	100	100	100	-
192121-49000 Miscellaneous	280	1,000	-	1,000	1,000	1,000	1,000	-
	1,556,973	1,306,100	-	1,306,100	1,406,110	1,406,100	1,406,100	100,000
<u>Police Department</u>								
122221-42500 Concealed Weapons Permits	345	500	-	500	500	500	500	-
122221-42501 Parking Permit Fee	425	150	-	150	200	300	300	150
142221-44161 Witness Fees	1,572	1,600	-	1,600	4,500	5,500	5,500	3,900
142221-44162 Police Reports	4,939	4,000	-	4,000	4,000	3,000	3,000	(1,000)
142221-44163 School Resource Officer	100,360	114,825	-	114,825	114,825	125,000	125,000	10,175
142221-44165 Special Details	4,291	3,000	-	3,000	3,000	3,000	3,000	-
142221-44167 Dispatch Services Fees	182,910	190,227	-	190,227	190,227	196,093	196,093	5,866
142221-44168 Animal Control Officer Service Fees	23,046	23,967	-	23,967	23,967	24,926	24,926	959
152221-45100 Ordinance Fines	3,372	1,000	-	1,000	100	500	500	(500)
152221-45101 Parking Violations	31,066	35,000	-	35,000	35,000	45,000	45,000	10,000
152221-45102 Leash Law Receipts	-	200	-	200	200	200	200	-
152221-45105 False Alarm Fines	-	100	-	100	50	-	-	(100)
192221-49000 Miscellaneous	47,452	-	-	-	-	-	-	-
	399,778	374,569	-	374,569	376,569	404,019	404,019	29,450

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

	2023-24 Actual	2024-25 Budget	2024-25 Adjustments	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 Manager 1	Manager Increase/ (Decrease)
<u>Public Works Department</u>								
123131-42600 Opening Permits	12,305	20,000	-	20,000	18,000	20,000	20,000	-
143131-44174 Labor & Materials	-	500	-	500	500	500	500	-
143431-44175 Solid Waste Recycling	10,282	7,500	-	7,500	23,000	7,500	7,500	-
193131-49000 Miscellaneous	31,893	1,000	-	1,000	1,000	1,000	1,000	-
	54,480	29,000	-	29,000	42,500	29,000	29,000	-
<u>Human Services</u>								
194141-49103 General Assistance Recovery	183	-	-	-	-	-	-	-
131142-43510 Maine Housing Grant	-	-	-	-	-	-	-	-
	183	-	-	-	-	-	-	-
<u>Parks and Recreation</u>								
145051-44121 Rental of Property	18,090	12,000	-	12,000	15,000	15,000	15,000	3,000
195051-49000 Recreation Misc.	753	400	-	400	400	400	400	-
	18,843	12,400	-	12,400	15,400	15,400	15,400	3,000
<u>Unclassified</u>								
191192-49100 CATV Fees	270,368	275,000	-	275,000	250,000	250,000	250,000	(25,000)
191194-49150 Sale of General Assets	3,828	-	-	-	-	-	-	-
161193-46100 Interest on General Funds	2,315,209	1,500,000	-	1,500,000	1,750,000	1,500,000	1,500,000	-
191111-49101 Workers Comp. Dividend	18,880	-	-	-	-	-	-	-
191111-49106 Workers Comp. Proceeds	38,573	-	-	-	-	-	-	-
171952-47000 From BDC	25,000	25,000	-	25,000	25,000	25,000	25,000	-
171012-47000 From Portland - for Asylum Seekers	-	-	-	-	-	-	-	-
171952-47001 Contributions for Brunswick Link	27,500	-	-	-	-	-	-	-
	2,699,358	1,800,000	-	1,800,000	2,025,000	1,775,000	1,775,000	(25,000)
TOTAL MUNICIPAL REVENUE	11,034,260	9,477,561	-	9,477,561	10,092,420	9,787,866	9,787,866	310,305

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

	2023-24 Actual	2024-25 Budget	2024-25 Adjustments	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 Manager 1	Manager Increase/ (Decrease)
<u>Education Revenues</u>								
134546-43120 State School Subsidy	15,148,427	16,504,104	-	16,504,104	16,504,104	16,504,104	16,504,104	-
134546-43123 State Education Other	331,500	-	-	-	-	-	-	-
134546-43125 State Agency Client	74,982	-	-	-	-	-	-	-
144545-44100 Tuition, etc.	560,800	175,000	-	175,000	175,000	175,000	175,000	-
194545-49000 Miscellaneous	23,475	100,000	-	100,000	100,000	100,000	100,000	-
TOTAL EDUCATION REVENUE	16,139,184	16,779,104	-	16,779,104	16,779,104	16,779,104	16,779,104	-
TOTAL REVENUES	27,173,444	26,256,665	-	26,256,665	26,871,524	26,566,970	26,566,970	310,305
<u>Other Sources</u>								
199980-48099 From Other Funds	9,000	-	-	-	-	-	-	-
199980-48100 Special Revenue (TIF) Funds	1,022,055	1,347,599	-	1,347,599	1,347,599	1,462,640	1,462,640	115,041
TOTAL OTHER SOURCES	1,031,055	1,347,599	-	1,347,599	1,347,599	1,462,640	1,462,640	115,041

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

	2023-24 Actual	2024-25 Budget	2024-25 Adjustments	2024-25 Adjusted	2024-25 Estimated	2025-26 Department	2025-26 Manager 1	Manager Increase/ (Decrease)
<u>Use of General Fund Balances</u>								
181100-48000 Unassigned Fund Balance	-	1,075,000	-	1,075,000	-	770,000	920,000	(155,000)
181100-48000 Encumbrances	-	-	295,824	295,824	-	-	-	-
181100-48001 State Revenue Sharing Balance	-	400,000	-	400,000	-	500,000	500,000	100,000
184500-48004 Restricted Fund Balance - Education	-	2,494,000	-	2,494,000	-	2,494,000	2,494,000	-
TOTAL USE OF BALANCES	-	3,969,000	295,824	4,264,824	-	3,764,000	3,914,000	(55,000)
TOTAL REVS. O.S. & BALS.	28,204,499	31,573,264	295,824	31,869,088	28,219,123	31,793,610	31,943,610	370,346
<u>State Revenue Sharing</u>								
131192-43101 Revenue Sharing	5,271,700	5,754,834	-	5,754,834	5,754,834	5,931,300	5,931,300	176,466
<u>Property Taxes</u>								
111190-41101 Property Taxes	58,844,108	60,808,813	-	60,808,813	60,813,126	62,007,142	61,548,207	739,394
111190-41103 Decrease/(Increase) in Deferred Tax	(242,284)	(200,000)	-	(200,000)	(200,000)	(200,000)	(200,000)	-
111190-41104 Tax Abatements	(112,092)	(75,000)	-	(75,000)	(75,000)	(75,000)	(75,000)	-
111190-41199 Other	-	(359,013)	-	(359,013)	-	8,467	3,638	362,651
Subtotal	58,489,732	60,174,800	-	60,174,800	60,538,126	61,740,609	61,276,845	1,102,045
TOTAL	91,965,931	97,502,898	295,824	97,798,722	94,512,083	99,465,519	99,151,755	1,648,857

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

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
ADMINISTRATION - 11000								
PERSONNEL SERVICES								
51010 Salaries, Full-time	431,782	461,955	-	461,955	461,955	518,285	518,285	56,330
51040 Wages, Part-time	1,450	-	-	-	-	-	-	-
51110 Overtime	-	-	-	-	-	-	-	-
	433,232	461,955	-	461,955	461,955	518,285	518,285	56,330
EMPLOYEE BENEFITS								
51410 Social Security/FICA	27,479	30,620	-	30,620	30,600	32,710	32,710	2,090
51420 Medicare	6,853	7,161	-	7,161	7,160	7,650	7,650	489
51425 Maine PFML	-	2,440	-	2,440	2,440	2,631	2,631	191
51430 Maine PERS	41,305	45,734	-	45,734	45,700	52,865	52,865	7,131
51440 Health Benefit	66,717	85,500	-	85,500	85,500	97,500	97,500	12,000
51490 Deferred Compensation	14,158	-	-	-	12,094	-	-	-
	156,512	171,455	-	171,455	183,494	193,356	193,356	21,901
CONTRACTUAL SERVICES								
52030 Pro Servs - Medical	5,725	6,000	-	6,000	6,000	6,000	6,000	-
52090 Pro Servs - Other	53,284	43,000	-	43,000	43,000	22,400	22,400	(20,600)
52330 Rental of Facilities	1,326	2,500	-	2,500	2,500	2,500	2,500	-
52500 Postage	50	3,000	-	3,000	250	300	300	(2,700)
52510 Telephone	2,829	3,732	-	3,732	3,732	3,840	3,840	108
52520 Advertising	9,150	9,000	-	9,000	9,000	10,000	10,000	1,000
52530 Printing	1,333	1,480	-	1,480	1,480	1,300	1,300	(180)
52540 Photocopies	2,054	1,680	-	1,680	1,680	1,800	1,800	120
52610 Travel	183	750	-	750	750	1,000	1,000	250
52640 Training	1,701	4,500	-	4,500	4,500	6,500	6,500	2,000
52650 Recruiting	-	7,500	-	7,500	7,500	1,000	1,000	(6,500)
52660 Personnel Testing	-	750	-	750	750	750	750	-
52661 Background Checks	2,933	3,500	-	3,500	3,500	3,500	3,500	-
52670 Membership & Dues	1,632	1,995	-	1,995	1,995	1,495	1,495	(500)
	82,200	89,387	-	89,387	86,637	62,385	62,385	(27,002)

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
<u>ADMINISTRATION - 11000</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	2,693	7,840	399	8,239	7,840	7,500	7,500	(340)
	2,693	7,840	399	8,239	7,840	7,500	7,500	(340)
PROGRAMS								
51460 Life Insurance (Retirees)	13,530	10,000	-	10,000	10,000	10,000	10,000	-
51465 Medical/Dep Care	3,488	4,315	-	4,315	4,315	4,400	4,400	85
55000 Program	6,362	14,000	-	14,000	14,000	13,200	13,200	(800)
55105 Personnel Board	224	300	-	300	300	300	300	-
	23,604	28,615	-	28,615	28,615	27,900	27,900	(715)
CONTRACTUAL SERVICES								
56400 Capital - Vehicles	90,530	-	-	-	-	-	-	-
56700 Capital - Furniture	2,593	-	-	-	-	-	-	-
	93,123	-	-	-	-	-	-	-
TOTAL	791,364	759,252	399	759,651	768,541	809,426	809,426	50,174

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

Salaries, Full-time:

Town Manager	165,000	165,000
Assistant Town Manager	120,946	120,946
Administrative Assistant	73,942	73,942
Human Resources Director	102,601	102,601
HR/PW Assistant	54,404	54,404
One day calculation	1,392	1,392
	518,285	518,285

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
<u>FINANCE DEPARTMENT - 11100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	667,300	681,148	-	681,148	623,248	655,726	655,726	(25,422)
51110 Overtime	5,719	5,000	-	5,000	7,543	5,000	5,000	-
	673,019	686,148	-	686,148	630,791	660,726	660,726	(25,422)
EMPLOYEE BENEFITS								
51410 Social Security/FICA	40,252	44,028	-	44,028	37,564	42,536	42,536	(1,492)
51420 Medicare	9,414	10,297	-	10,297	8,843	9,948	9,948	(349)
51425 Maine PFML	-	6,811	-	6,811	984	3,383	3,383	(3,428)
51430 Maine PERS	53,878	53,917	-	53,917	50,246	52,819	52,819	(1,098)
51440 Health Benefit	171,000	171,000	-	171,000	171,000	175,500	175,500	4,500
51490 Deferred Compensation	8,075	8,492	-	8,492	8,034	8,574	8,574	82
	282,619	294,545	-	294,545	276,671	292,760	292,760	(1,785)
CONTRACTUAL SERVICES								
52015 Banking Services	-	-	-	-	-	18,000	18,000	18,000
52090 Pro Servs - Other	3,095	24,432	-	24,432	3,607	6,700	6,700	(17,732)
52260 R & M Equipment	4,509	5,560	-	5,560	5,509	5,795	5,795	235
52330 Rental of Facilities	1,326	1,380	-	1,380	1,366	1,440	1,440	60
52360 Equipment Rental	1,141	925	-	925	-	925	925	-
52500 Postage	23,181	16,802	-	16,802	26,375	30,152	30,152	13,350
52510 Telephone	2,591	2,880	-	2,880	2,621	3,000	3,000	120
52530 Printing	9,566	14,030	-	14,030	13,287	16,230	16,230	2,200
52540 Photocopies	1,922	2,700	-	2,700	2,300	2,700	2,700	-
52610 Travel	330	1,000	-	1,000	-	1,000	1,000	-
52640 Training	1,930	13,000	-	13,000	7,500	23,450	23,450	10,450
52670 Membership & Dues	1,293	1,225	-	1,225	1,205	1,565	1,565	340
52870 Licenses	4,536	5,280	-	5,280	5,445	5,400	5,400	120
52871 Filing Fees	-	500	-	500	-	500	500	-
52880 Registry of Deeds	6,435	9,025	-	9,025	7,879	9,880	9,880	855
	61,855	98,739	-	98,739	77,094	126,737	126,737	27,998

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
FINANCE DEPARTMENT - 11100								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	4,483	5,395	-	5,395	4,487	8,000	8,000	2,605
53030 Computer Supplies	32	1,600	-	1,600	-	600	600	(1,000)
53062 Publications	2,407	1,460	-	1,460	1,449	1,635	1,635	175
	6,922	8,455	-	8,455	5,936	10,235	10,235	1,780
PROGRAMS								
5000 Program	28	-	-	-	-	-	-	-
	28	-	-	-	-	-	-	-
CONTRACTUAL SERVICES								
56600 Capital - Equipment	-	-	-	-	-	8,800	8,800	-
56700 Capital - Furniture	1,274	-	-	-	-	-	-	-
	1,274	-	-	-	-	8,800	8,800	-
TOTAL	1,025,717	1,087,887	-	1,087,887	990,492	1,099,258	1,099,258	11,371

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

Salaries, Full-time:

Finance Director	130,780	130,780
Deputy Director	88,528	88,528
Accounting Asst.	74,623	74,623
Accounting Asst.	66,810	66,810
PR/HR Coordinator	78,609	78,609
Office Manager - Tax	63,982	63,982
Assistant Tax Collector	50,624	50,624
Assistant Tax Collector	50,011	50,011
Assistant Tax Collector	49,992	49,992
One day calculation	1,767	1,767
	655,726	655,726

Capital - Furniture	Postage machine	8,800	8,800
		8,800	8,800

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
<u>TECHNOLOGY SERVICES - 11150</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	267,677	283,560	-	283,560	283,560	285,261	285,261	1,701
	267,677	283,560	-	283,560	283,560	285,261	285,261	1,701
EMPLOYEE BENEFITS								
51410 Social Security/FICA	16,110	17,918	-	17,918	17,918	18,048	18,048	130
51420 Medicare	3,768	4,191	-	4,191	4,191	4,221	4,221	30
51425 Maine PFML	-	1,418	-	1,418	1,418	1,451	1,451	33
51430 Maine PERS	25,140	28,072	-	28,072	28,072	29,097	29,097	1,025
51440 Health Benefit	57,000	57,000	-	57,000	57,000	58,500	58,500	1,500
51490 Deferred Compensation	1,418	-	-	-	-	-	-	-
	103,436	108,599	-	108,599	108,599	111,317	111,317	2,718
CONTRACTUAL SERVICES								
52061 GIS	14,915	15,805	-	15,805	12,505	18,600	18,600	2,795
52070 Computer Services	108,607	124,110	-	124,110	110,000	124,110	124,110	-
52139 Computer Disposal	-	500	-	500	500	500	500	-
52260 R&M Equipment	3,969	6,500	-	6,500	4,000	6,500	6,500	-
52510 Telephone	760	960	-	960	960	960	960	-
52516 Internet Services	12,856	14,660	-	14,660	14,860	18,760	18,760	4,100
52530 Printing	546	120	-	120	550	550	550	430
52540 Photocopies	137	140	-	140	140	140	140	-
52610 Travel	268	500	-	500	500	500	500	-
52640 Training	2,693	4,000	-	4,000	1,198	9,250	9,250	5,250
52670 Membership/Dues	-	-	-	-	-	400	400	400
52870 Licenses	180,647	239,292	518	239,810	239,292	287,288	287,288	47,996
	325,398	406,587	518	407,105	384,505	467,558	467,558	60,971

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
<u>TECHNOLOGY SERVICES - 11150</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	14	800	-	800	800	800	800	-
53030 Computer Supplies	15,380	15,000	-	15,000	10,000	15,000	15,000	-
	15,394	15,800	-	15,800	10,800	15,800	15,800	-
CONTRACTUAL SERVICES								
56600 Capital Equipment	1,707	-	-	-	-	-	-	-
	1,707	-	-	-	-	-	-	-
TOTAL	713,612	814,546	518	815,064	787,464	879,936	879,936	65,390

This account funds general information technology and, beginning in 2023-24, the Geographic Information System costs of the Town. Computer Services funds the outsourcing of a significant portion of the Town's IT administration and monitoring. The IT Director is also responsible for the management of the Cable TV function.

Salaries Full-time:

IT Director	106,243	106,243
GIS Administrator	101,795	101,795
IT Technician	76,458	76,458
One day calculation	765	765
	285,261	285,261

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
<u>MUNICIPAL OFFICERS - 11200</u>								
PERSONNEL SERVICES								
51090 Stipends - Town Council	37,500	37,500	-	37,500	37,500	37,500	37,500	-
	37,500	37,500	-	37,500	37,500	37,500	37,500	-
EMPLOYEE BENEFITS								
51410 Social Security/FICA	2,335	2,325	-	2,325	2,325	2,325	2,325	-
51420 Medicare	546	544	-	544	544	544	544	-
51425 Maine PFML	-	188	-	188	188	188	188	-
	2,881	3,057	-	3,057	3,057	3,057	3,057	-
CONTRACTUAL SERVICES								
52010 Audit Services	54,000	50,000	-	50,000	50,000	65,000	65,000	15,000
52020 Legal Services	110,217	150,000	-	150,000	150,000	150,000	150,000	-
52090 Pro Servs - Other	7,886	4,800	-	4,800	4,800	4,800	4,800	-
52520 Advertising	4,998	7,500	-	7,500	7,500	7,500	7,500	-
52540 Photocopies	45	1,000	-	1,000	1,000	1,000	1,000	-
52640 Training	65	500	-	500	500	500	500	-
52650 Recruiting	31,655	-	-	-	-	-	-	-
52670 Membership & Dues	26,278	28,000	-	28,000	28,000	28,000	28,000	-
	235,144	241,800	-	241,800	241,800	256,800	256,800	15,000
MATERIALS & SUPPLIES								
53010 General Supplies	962	750	-	750	750	750	750	-
	962	750	-	750	750	750	750	-
TOTAL	276,487	283,107	-	283,107	283,107	298,107	298,107	15,000

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.

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
TOWN HALL BUILDING - 11210								
CONTRACTUAL SERVICES								
52090 Professional Services	2,369	13,618	-	13,618	12,500	13,618	13,618	-
52100 Electricity	138,382	141,600	-	141,600	120,000	141,600	141,600	-
52110 Water	3,029	2,950	-	2,950	2,850	3,050	3,050	100
52120 Sewer	1,346	1,400	-	1,400	1,400	1,500	1,500	100
52150 Custodial Services	63,627	65,000	-	65,000	65,000	65,000	65,000	-
52220 R & M Building	44,464	25,000	-	25,000	25,000	33,500	33,500	8,500
52260 R & M Equipment	1,149	3,000	-	3,000	3,000	3,000	3,000	-
52360 Equipment Rental	150	144	-	144	144	144	144	-
52510 Telephone	1,786	1,800	-	1,800	1,800	1,800	1,800	-
	256,302	254,512	-	254,512	231,694	263,212	263,212	8,700
MATERIALS & SUPPLIES								
53010 General Supplies	2,554	4,000	-	4,000	4,000	4,000	4,000	-
53125 Natural Gas	8,032	25,000	-	25,000	25,000	25,000	25,000	-
53150 Janitorial Supplies	2,867	6,000	-	6,000	6,000	4,800	4,800	(1,200)
53730 Minor Equip/Hand Tools	-	500	-	500	500	500	500	-
	13,453	35,500	-	35,500	35,500	34,300	34,300	(1,200)
TOTAL	269,755	290,012	-	290,012	267,194	297,512	297,512	7,500

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 reflected the amount credited to that Division for the services provided. Since 2022-23, due to staffing shortages, the Town has contracted for custodial services.

Natural Gas	10,000 therms	\$2.50	\$2.50	25,000	25,000
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	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
<u>RISK MANAGEMENT - 11230</u>								
PERSONNEL SERVICES								
51510 Unemployment Compensation	3,287	20,000	-	20,000	5,000	10,000	10,000	(10,000)
51520 Worker's Compensation	518,997	453,530	-	453,530	505,054	552,388	552,388	98,858
	522,284	473,530	-	473,530	510,054	562,388	562,388	88,858
CONTRACTUAL SERVICES								
52410 Comp General Liability	33,574	35,000	-	35,000	36,519	38,000	38,000	3,000
52420 Property Insurance	26,948	29,000	-	29,000	27,973	31,000	31,000	2,000
52421 Electronic Data Process	3,694	3,990	-	3,990	3,694	3,990	3,990	-
52425 Fine Arts	210	300	-	300	210	300	300	-
52430 Vehicle	91,725	99,000	-	99,000	107,665	117,000	117,000	18,000
52435 Mobile Equip & Inland Marine	10,062	10,900	-	10,900	11,087	1,200	1,200	(9,700)
52440 Pub Official Liability	10,743	11,000	-	11,000	10,156	11,000	11,000	-
52452 Ambulance Malpractice	3,336	3,336	-	3,336	3,336	3,336	3,336	-
52454 Police Prof Liability	23,578	24,000	-	24,000	26,804	29,000	29,000	5,000
52475 Crime Coverage	2,414	2,600	-	2,600	2,414	2,600	2,600	-
52480 Library Insurance	27,232	29,400	-	29,400	25,389	27,500	27,500	(1,900)
52498 Miscellaneous	-	1,500	-	1,500	1,500	1,500	1,500	-
52499 Deductible Payments	10,000	5,000	-	5,000	5,000	5,000	5,000	-
	243,516	255,026	-	255,026	261,747	271,426	271,426	-
TOTAL	765,800	728,556	-	728,556	771,801	833,814	833,814	105,258

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.

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
EMPLOYEE BENEFITS - 11240								
PERSONNEL SERVICES								
51410 FICA	608,032	754,974	-	754,974	687,306	765,744	764,137	9,163
51420 Medicare	190,521	229,404	-	229,404	207,143	228,272	227,896	(1,508)
51425 Maine PFML	-	81,188	-	81,188	24,141	79,311	79,181	(2,007)
51430 Maine PERS	1,415,042	1,594,037	-	1,594,037	1,467,288	1,619,155	1,616,510	22,473
51440 Health Benefit	3,054,250	3,535,900	-	3,535,900	3,468,712	3,666,975	3,657,225	121,325
51460 Life Insurance	13,530	10,000	-	10,000	10,000	10,000	10,000	-
51465 Medical/Dep Care	3,488	4,315	-	4,315	4,315	4,400	4,400	85
51490 Deferred Compensation	70,783	58,958	-	58,958	73,713	65,267	65,267	6,309
	5,355,646	6,268,776	-	6,268,776	5,942,618	6,439,124	6,424,616	155,840
<i>Distributed to Departments</i>	(5,355,646)	(6,268,776)	-	(6,268,776)	(5,942,618)	(6,439,124)	(6,424,616)	(155,840)
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. In 2025-26, the employer contribution rate for firefighters is 13.2% and 14.1% 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), and prior to 2022-23 the Town paid 85% of the premium while employees paid 15%. The Town is transitioning to an 80%/20% split, and the 2023-24 budget includes this adjustment for salaried and AFSCME employees. The budget reflects an estimated rate increase of 10% for January 1, 2026. 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 2025-26 is \$19,500, 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 enrolled in the Maine Public Employees Retirement System (MainePERS).

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
<u>CABLE TV - 11250</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	63,268	67,464	-	67,464	67,464	67,868	67,868	404
51040 Wages, Part-time	12,372	15,000	-	15,000	15,000	15,000	15,000	-
	75,640	82,464	-	82,464	82,464	82,868	82,868	404
EMPLOYEE BENEFITS								
51410 Social Security/FICA	4,953	5,391	-	5,391	5,391	5,138	5,138	(253)
51420 Medicare	1,158	1,260	-	1,260	1,237	1,202	1,202	(58)
51425 Maine PFML	-	412	-	412	412	414	414	2
51430 Maine PERS	-	-	-	-	-	-	-	-
51440 Health Benefit	19,000	19,000	-	19,000	19,000	19,500	19,500	500
	25,111	26,063	-	26,063	26,040	26,254	26,254	191
CONTRACTUAL SERVICES								
52260 R & M Equipment	2,132	2,000	-	2,000	1,000	2,000	2,000	-
52510 Telephone	728	750	-	750	620	900	900	150
52530 Printing	118	90	-	90	80	90	90	-
52540 Photocopies	-	11	-	11	-	11	11	-
52610 Travel	49	100	-	100	-	100	100	-
52640 Training	-	1,000	-	1,000	-	1,000	1,000	-
52670 Membership & Dues	-	350	-	350	250	350	350	-
52870 Licenses	6,060	11,270	-	11,270	8,000	11,300	11,300	30
	9,087	15,571	-	15,571	9,950	15,751	15,751	180
MATERIALS & SUPPLIES								
53010 General Supplies	118	550	-	550	550	550	550	-
53730 Minor Equipment	359	6,500	-	6,500	5,000	2,500	2,500	(4,000)
	477	7,050	-	7,050	5,550	3,050	3,050	(4,000)
TOTAL	110,315	131,148	-	131,148	124,004	127,923	127,923	(3,225)
Salaries, Full-time			Cable TV Coordinator One Day Calculation			67,686	67,686	
						182	182	
						67,868	67,868	

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
<u>ASSESSING - 11300</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	220,570	238,602	-	238,602	238,602	259,855	259,855	21,253
51110 Overtime	188	1,225	-	1,225	-	1,225	1,225	-
	220,758	239,827	-	239,827	238,602	261,080	261,080	21,253
EMPLOYEE BENEFITS								
51410 Social Security/FICA	12,324	15,144	-	15,144	14,000	16,217	16,217	1,073
51420 Medicare	2,882	3,542	-	3,542	3,200	3,793	3,793	251
51425 Maine PFML	-	1,199	-	1,199	600	1,305	1,305	106
51430 Maine PERS	16,577	17,212	-	17,212	17,212	26,630	26,630	9,418
51440 Health Benefit	57,000	57,000	-	57,000	57,000	58,500	58,500	1,500
51490 Deferred Compensation	3,488	3,958	-	3,958	3,733	-	-	(3,958)
	92,271	98,055	-	98,055	95,745	106,445	106,445	8,390
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	-	311,000	-	311,000	274,150	11,000	11,000	(300,000)
52500 Postage	6,495	2,100	-	2,100	1,500	2,100	2,100	-
52510 Telephone	1,208	1,080	-	1,080	1,175	1,200	1,200	120
52530 Printing	5,022	2,400	-	2,400	1,600	2,400	2,400	-
52540 Photocopies	1,410	1,500	-	1,500	1,400	1,500	1,500	-
52610 Travel	1,292	2,650	-	2,650	1,900	2,650	2,650	-
52640 Training	760	3,000	-	3,000	1,700	3,100	3,100	100
52670 Membership & Dues	465	660	-	660	465	670	670	10
52870 Licenses	21,450	23,510	-	23,510	22,500	26,255	26,255	2,745
52880 Registry of Deeds	1,692	2,500	-	2,500	2,000	2,500	2,500	-
	39,794	350,400	-	350,400	308,390	53,375	53,375	(297,025)

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
ASSESSING - 11300								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	500	2,000	-	2,000	1,800	2,000	2,000	-
53030 Computer Supplies	-	700	-	700	-	500	500	(200)
53062 Publications	670	750	-	750	650	650	650	(100)
	1,170	3,450	-	3,450	2,450	3,150	3,150	(300)
TOTAL	353,993	691,732	-	691,732	645,187	424,050	424,050	(267,682)

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

Salaries, Full-time:	Assessor	112,672	112,672
	Assistant Assessor	75,296	75,296
	Appraiser	71,188	71,188
	One day calculation	699	699
		259,855	259,855

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
<u>TOWN CLERK & ELECTIONS - 11600</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	289,892	266,845	-	266,845	266,846	283,310	283,310	16,465
51040 Wages, Part-time	61,912	116,657	-	116,657	116,657	90,781	90,781	(25,876)
51110 Overtime	9,189	15,295	-	15,295	15,295	7,553	7,553	(7,742)
	360,993	398,797	-	398,797	398,798	381,644	381,644	(17,153)
EMPLOYEE BENEFITS								
51410 Social Security/FICA	18,767	24,725	-	24,725	24,725	23,897	23,897	(828)
51420 Medicare	4,389	5,782	-	5,782	5,782	5,589	5,589	(193)
51425 Maine PFML	-	1,994	-	1,994	1,994	1,927	1,927	(67)
51430 Maine PERS	31,546	31,447	-	31,447	31,466	31,129	31,129	(318)
51440 Health Benefit	76,000	87,400	-	87,400	87,000	83,850	83,850	(3,550)
51490 Deferred Compensation	4	-	-	-	-	-	-	-
	130,706	151,348	-	151,348	150,967	146,392	146,392	(4,956)
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	22,216	24,320	-	24,320	24,320	20,720	20,720	(3,600)
52360 Equipment Rental	4,000	5,336	-	5,336	5,336	5,336	5,336	-
52500 Postage	1,980	7,404	-	7,404	7,404	6,012	6,012	(1,392)
52510 Telephone	1,418	1,480	-	1,480	1,480	1,480	1,480	-
52520 Advertising	851	1,425	-	1,425	1,425	1,425	1,425	-
52530 Printing	5,465	9,290	-	9,290	9,290	7,900	7,900	(1,390)
52540 Photocopies	1,996	2,930	-	2,930	2,930	2,095	2,095	(835)
52610 Travel	367	479	-	479	4,479	333	333	(146)
52640 Training	5,525	6,935	-	6,935	6,935	6,810	6,810	(125)
52670 Membership & Dues	709	520	-	520	520	545	545	25
	44,527	60,119	-	60,119	64,119	52,656	52,656	(7,463)

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
TOWN CLERK & ELECTIONS - 11600								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	3,631	4,500	-	4,500	3,500	4,400	4,400	(100)
53062 Publications	20	75	-	75	75	110	110	35
	3,651	4,575	-	4,575	3,575	4,510	4,510	(65)
CAPITAL OUTLAY								
56700 Capital -Furniture	4,278	-	-	-	-	-	-	-
	4,278	-	-	-	-	-	-	-
TOTAL	544,155	614,839	-	614,839	617,459	585,202	585,202	(29,637)

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	118,495	118,495
Deputy Clerk	69,335	69,335
Assistant Clerk	47,358	47,358
Assistant Clerk	47,358	47,358
One day calculation	764	764
	283,310	283,310

Wages, Part-time:

Pre Election (3)	47,416	47,416
Election Day (3)	25,440	25,440
PT Floater	14,325	14,325
Intern	3,600	3,600

Professional Services:

Election Programming	2,770	2,770
Code Supplement	4,500	4,500
Book binding, AVS programming, Record destruc	5,550	5,550
Mooring Program	5,100	5,100
Iworq Online Business Licenses	2,800	2,800
	20,720	20,720

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
ENGINEERING - 11800								
PERSONNEL SERVICES								
51010 Salaries, Full-time	187,133	198,566	-	198,566	140,000	190,762	190,762	(7,804)
	187,133	198,566	-	198,566	140,000	190,762	190,762	(7,804)
EMPLOYEE BENEFITS								
51410 Social Security/FICA	11,433	12,761	-	12,761	11,000	12,279	12,279	(482)
51420 Medicare	2,674	2,984	-	2,984	2,300	2,872	2,872	(112)
51425 Maine PFML	-	993	-	993	500	954	954	(39)
51430 Maine PERS	8,953	9,272	-	9,272	8,500	8,693	8,693	(579)
51440 Health Benefit	38,000	38,000	-	38,000	38,000	39,000	39,000	1,000
51490 Deferred Compensation	5,958	6,295	-	6,295	5,500	6,332	6,332	37
	67,018	70,305	-	70,305	65,800	70,130	70,130	(175)
CONTRACTUAL SERVICES								
52061 GIS	5,690	6,017	-	6,017	6,242	6,600	6,600	583
52090 Pro Servs - Other	9,080	40,000	-	40,000	25,000	40,000	40,000	-
52240 R & M Vehicle	202	1,200	-	1,200	200	1,200	1,200	-
52260 R & M Equipment	136	900	-	900	-	900	900	-
52500 Postage	223	500	-	500	100	500	500	-
52510 Telephone	2,356	2,424	-	2,424	2,400	2,424	2,424	-
52530 Printing	749	1,250	-	1,250	500	1,250	1,250	-
52540 Photocopies	84	283	-	283	100	283	283	-
52610 Travel	-	200	-	200	-	200	200	-
52640 Training	-	1,680	-	1,680	200	1,680	1,680	-
52670 Membership & Dues	120	550	-	550	240	550	550	-
	18,640	55,004	-	55,004	34,982	55,587	55,587	583
MATERIALS & SUPPLIES								
53020 Office Supplies	58	700	-	-	100	700	700	-
53075 Engineering Supplies	-	1,000	-	-	-	1,000	1,000	-
53220 Gasoline	-	-	-	-	-	-	-	-
	58	1,700	-	-	100	1,700	1,700	-
PROGRAMS								
55000 Program	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
<u>ENGINEERING - 11800</u>								
(continued)								
CAPITAL OUTLAY								
56600 Capital - Equipment	4,340	-	-	-	15,000	-	-	-
	4,340	-	-	-	15,000	-	-	-
TOTAL	277,189	325,575		323,875	255,882	318,179	318,179	(7,396)

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

Town Engineer	105,250	105,250
Project Engineer	85,000	85,000
One day calculation	512	512
	190,762	190,762

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
<u>PLANNING & DEVELOPMENT - 11900</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	360,602	658,776	-	658,776	602,000	656,739	656,739	(2,037)
51040 Wages, Part-time	1,954	24,928	-	24,928	50,000	51,147	51,147	26,219
	362,556	683,704	-	683,704	652,000	707,886	707,886	24,182
EMPLOYEE BENEFITS								
51410 Social Security/FICA	22,188	42,984	-	42,984	42,984	44,431	44,431	1,447
51420 Medicare	5,189	10,053	-	10,053	10,053	10,391	10,391	338
51425 Maine PFML	-	3,418	-	3,418	3,418	3,558	3,558	140
51430 Maine PERS	28,632	53,046	-	53,046	53,046	54,254	54,254	1,208
51440 Health Benefit	104,500	152,000	-	152,000	152,000	156,000	156,000	4,000
51490 Deferred Compensation	4,785	5,102	-	5,102	5,102	5,133	5,133	31
	165,294	266,603	-	266,603	266,603	273,767	273,767	7,164
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	207,511	110,402	36,465	146,867	90,000	111,850	186,850	76,448
52240 R & M Vehicle	1,017	4,900	-	4,900	3,700	4,300	4,300	(600)
52260 R & M Equipment	-	3,203	-	3,203	2,500	1,000	1,000	(2,203)
52500 Postage	1,152	4,600	-	4,600	3,000	4,000	4,000	(600)
52510 Telephone	3,662	4,280	-	4,280	4,130	4,272	4,272	(8)
52520 Advertising	6,297	7,000	-	7,000	6,300	7,000	7,000	-
52530 Printing	2,214	3,500	-	3,500	2,300	3,500	3,500	-
52540 Photocopies	1,396	5,100	-	5,100	3,000	4,000	4,000	(1,100)
52610 Travel	800	3,676	-	3,676	2,700	3,500	3,500	(176)
52640 Training	4,678	12,160	-	12,160	9,500	12,160	12,160	-
52670 Membership & Dues	696	3,117	-	3,117	2,000	2,320	2,320	(797)
52870 Licenses	-	13,600	-	13,600	16,905	16,905	16,905	3,305
	229,423	175,538	36,465	212,003	146,035	174,807	249,807	74,269
MATERIALS & SUPPLIES								
53010 General Supplies	1,025	3,500	-	3,500	3,300	1,500	1,500	-
53020 Office Supplies	960	5,100	-	5,100	4,500	4,500	4,500	-
53062 Publications	341	2,210	-	2,210	1,200	1,332	1,332	-
53220 Gasoline	-	2,275	-	2,275	1,300	2,000	2,000	(275)
53710 Wearing Apparel	-	750	-	750	750	750	750	-
53730 Minor Equipment	-	500	-	500	400	4,000	4,000	3,500
	2,326	14,335	-	14,335	11,450	14,082	14,082	(253)

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
PLANNING & DEVELOPMENT - 11900								
(continued)								
PROGRAMS								
55113 Conservation Commission	-	250	-	250	250	250	250	-
55114 Marine Resources Committee	-	8,500	-	8,500	8,000	8,500	8,500	-
55115 Rivers & Coastal Waters	-	2,100	-	2,100	2,100	2,100	2,100	-
	-	10,850	-	10,850	10,350	10,850	10,850	-
CAPITAL OUTLAY								
56600 Capital - Equipment	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
TOTAL	759,599	1,151,030	36,465	1,187,495	1,086,438	1,181,392	1,256,392	105,362

This budget funds the Planning, Codes Enforcement and Coastal Resources functions. The Department provides support to the Planning Board.

Salaries, Full-time:	Director of Planning & Development	110,660	110,660
	Principal Planner	90,000	90,000
	Environmental Planner	88,407	88,407
	Land Use Planner	80,000	80,000
	Coastal Resources Mgr	76,865	76,865
	Codes Enforcement Officer	85,317	85,317
	Codes Enforcement Officer	73,353	73,353
	Admin Assistant	50,372	50,372
	One day calculation	1,765	1,765
		656,739	656,739
Wages, Part-time:	PT Floater	23,372	23,372
	Coastal Resources P/T	22,880	22,880
	Recording Secretary for Planning Board and other	3,895	3,895
	Bowdoin College Intern	1,000	1,000
		51,147	51,147
Professional Services:	Zoning ordinance/Land use code rewrite	75,000	150,000
	Shellfish biological support	16,000	16,000
	Service provider to scan documents	20,000	20,000
	Zoning code online maintenance	850	850
		111,850	186,850

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
<u>ECONOMIC DEVELOPMENT - 11950</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	186,551	201,531	-	201,531	201,531	202,741	202,741	1,210
	186,551	201,531	-	201,531	201,531	202,741	202,741	1,210
EMPLOYEE BENEFITS								
51410 Social Security/FICA	10,861	12,525	-	12,525	12,525	12,600	12,600	75
51420 Medicare	2,540	2,929	-	2,929	2,929	2,947	2,947	18
51425 Maine PFML	-	1,007	-	1,007	1,007	1,014	1,014	7
51430 Maine PERS	19,016	19,952	-	19,952	19,952	20,680	20,680	728
51440 Health Benefit	38,000	38,000	-	38,000	38,000	39,000	39,000	1,000
51490 Deferred Compensation	-	-	-	-	-	-	-	-
	70,417	74,413	-	74,413	74,413	76,241	76,241	1,828
CONTRACTUAL SERVICES								
52090 Professional Services	4,350	25,000	-	25,000	10,000	25,000	10,000	(15,000)
52500 Postage	2	150	-	150	100	150	150	-
52510 Telephone	1,208	1,200	-	1,200	1,200	1,200	1,200	-
52520 Advertising	1,369	1,500	-	1,500	-	1,500	1,500	-
52525 Promotion	2,908	5,000	-	5,000	4,000	5,000	5,000	-
52530 Printing	141	500	-	500	200	500	500	-
52540 Photocopies	310	750	-	750	500	750	750	-
52610 Travel	-	2,200	-	2,200	500	2,200	2,200	-
52640 Training	2,500	3,000	-	3,000	1,000	3,000	3,000	-
52670 Membership & Dues	223	625	-	625	1,000	625	625	-
	13,011	39,925	-	39,925	18,500	39,925	24,925	(15,000)

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
<u>ECONOMIC DEVELOPMENT - 11950</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	112	500	-	500	600	500	500	-
53030 Computer Supplies	-	150	-	150	50	150	150	-
	112	650	-	650	650	650	650	-
PROGRAMS								
55000 Program (Public Art, Wayfinding	3,197	20,000	-	20,000	25,000	20,000	20,000	-
	3,197	20,000	-	20,000	25,000	20,000	20,000	-
TOTAL	273,288	336,519	-	336,519	320,094	339,557	324,557	(11,962)

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	116,885	116,885
	Economic Development Project Manager	85,311	85,311
	One day calculation	545	545
		202,741	202,741
TOTAL GEN. GOVT.	6,161,274	7,214,203	37,382
			7,249,885
			6,917,663
			7,194,356
			7,254,356
			40,153

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
<u>FIRE DEPARTMENT - 12100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	2,622,834	3,216,394	-	3,216,394	2,861,202	3,185,923	3,185,923	(30,471)
51110 Overtime	770,390	230,000	-	230,000	514,000	270,000	270,000	40,000
51130 Call Back	14,708	40,000	-	40,000	21,359	40,000	40,000	-
51210 Sick	-	-	-	-	-	-	-	-
51220 Holiday	105,013	149,200	-	149,200	149,000	154,000	154,000	4,800
51230 Vacation	-	-	-	-	-	-	-	-
51320 Training	15,666	53,000	-	53,000	25,000	53,000	53,000	-
	3,528,611	3,688,594	-	3,688,594	3,570,561	3,702,923	3,702,923	14,329
EMPLOYEE BENEFITS								
51410 Social Security/FICA	1,983	3,743	-	3,743	4,713	8,167	8,167	4,424
51420 Medicare	48,323	53,714	-	53,714	48,807	54,094	54,094	380
51425 Maine PFML	-	18,443	-	18,443	1,051	18,618	18,618	175
51430 Maine PERS	434,255	460,493	-	460,493	437,082	455,027	455,027	(5,466)
51440 Health Benefit	750,500	855,000	-	855,000	795,093	877,500	877,500	22,500
51490 Deferred Compensation	1,457	1,269	-	1,269	3,582	7,028	7,028	5,759
	1,236,518	1,392,662	-	1,392,662	1,290,328	1,420,434	1,420,434	27,772
CONTRACTUAL SERVICES								
52030 Pro Servs - Medical	22,882	27,000	-	27,000	25,000	27,000	27,000	-
52090 Professional Services	7,083	9,000	-	9,000	8,500	9,000	9,000	-
52240 R & M Vehicles	178,579	140,000	-	140,000	140,000	140,000	140,000	-
52260 R & M Equipment	30,783	36,000	-	36,000	33,000	38,000	38,000	2,000
52264 R & M Radios	8,978	15,500	-	15,500	15,000	18,000	18,000	2,500
52500 Postage	-	500	-	500	1,200	500	500	-
52510 Telephone	18,845	18,200	-	18,200	22,000	24,000	24,000	5,800
52530 Printing	593	-	-	-	600	-	-	-
52540 Photocopies	825	4,500	-	4,500	4,000	4,500	4,500	-
52610 Travel	1,340	500	-	500	600	500	500	-
52640 Training	24,716	55,000	-	55,000	30,000	55,000	55,000	-
52670 Membership & Dues	3,310	5,000	-	5,000	4,000	5,000	5,000	-
	297,934	311,200	-	311,200	283,900	321,500	321,500	10,300

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
<u>FIRE DEPARTMENT - 12100</u>								
(continued)								
MATERIALS & SUPPLIES								
53010 General Supplies	7,749	7,000	168	7,168	6,500	7,000	7,000	-
53020 Office Supplies	1,599	2,500	-	2,500	1,800	2,500	2,500	-
53030 Computer Supplies	28,499	36,000	-	36,000	34,000	36,000	36,000	-
53050 Medical Supplies	33,506	45,000	-	45,000	38,000	45,000	45,000	-
53131 Infection Control Supplies	4,317	25,000	-	25,000	5,000	25,000	25,000	-
53210 Diesel Fuel	24,763	25,031	-	25,031	22,500	29,000	29,000	3,969
53220 Gasoline	35,347	32,578	-	32,578	31,000	43,001	43,001	10,423
53240 Tires & Tubes	17,523	12,200	-	12,200	12,000	18,100	18,100	5,900
53710 Wearing Apparel	90,182	97,000	-	97,000	97,000	96,500	96,500	(500)
53730 Minor Equip & Hand Tools	9,905	15,000	-	15,000	13,500	15,000	15,000	-
	253,390	297,309	168	297,477	261,300	317,101	317,101	19,792
PROGRAMS								
55210 Fire Prevention	6,453	9,000	-	9,000	9,500	9,500	9,500	500
	6,453	9,000	-	9,000	9,500	9,500	9,500	500
CAPITAL OUTLAY								
56600 Capital - Equipment	111,894	66,000	-	66,000	57,940	107,500	100,500	34,500
	111,894	66,000	-	66,000	57,940	107,500	100,500	34,500
TOTAL	5,434,800	5,764,765	168	5,764,933	5,473,529	5,878,958	5,871,958	107,193

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
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FIRE DEPARTMENT - 12100

(continued)

The full-time staffing of the Fire Department:

Chief	1	127,289	127,289
Deputy Chief	1 ⁽¹⁾	105,202	105,202
Deputy Chief	1	98,661	98,661
Captains	4	341,528	341,528
Lieutenants	8	608,172	608,172
Firefighters	28	1,760,116	1,760,116
Inspector	1	71,144	71,144
Admin Asst	1	60,222	60,222
Paramedic Bonus		5,000	5,000
One day calculation		8,589	8,589
		3,185,923	3,185,923

⁽¹⁾ Additional Compensation is provided as Health Officer.

Diesel	7,250	gallons at	\$4.00	\$4.00	29,000	29,000
Gasoline	11,467	gallons at	\$3.75	\$3.75	43,001	43,001

Capital - Equipment:	Skid Tanks	45,000	45,000
	Genesis battery extrication equipment	46,000	46,000
	Floor cleaning machine	9,500	9,500
	Hose roller	7,000	-
		107,500	100,500

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.

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
<u>CENTRAL STATION - 12150</u>								
CONTRACTUAL SERVICES								
52100 Electricity	2,183	3,000	-	3,000	2,600	3,500	3,500	500
52110 Water	223	300	-	300	246	400	400	100
52120 Sewer	209	300	-	300	224	400	400	100
52130 Rubbish Disposal	-	-	-	-	-	-	-	-
52220 R & M Building	767	1,000	-	1,000	3,500	2,000	2,000	1,000
	3,382	4,600	-	4,600	6,570	6,300	6,300	1,700
MATERIALS & SUPPLIES								
53110 Heating Oil	8,418	8,750	-	8,750	7,000	8,502	8,502	(249)
53120 Propane	193	-	-	-	-	-	-	-
53150 Janitorial Supplies	-	-	-	-	-	-	-	-
	8,611	8,750	-	8,750	7,000	8,502	8,502	(249)
TOTAL	11,993	13,350	-	13,350	13,570	14,802	14,802	1,452
Heating Oil	2,429	gallons at		\$3.50	\$3.50	8,502	8,502	6,073
Propane	-	gallons at		\$6.00	\$6.00	-	-	-

The new Central Fire Station on Pleasant Street was put in service in December 2022, replacing the 103 year-old Central Station on Maine Street. Beginning with the 2022-23 budget, these buildings appear as separate sections, and in 2023-24 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.

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
<u>EMERSON STATION - 12160</u>								
CONTRACTUAL SERVICES								
52100 Electricity	23,302	28,000	-	28,000	22,000	28,000	28,000	-
52110 Water	5,237	8,000	-	8,000	7,690	8,500	8,500	500
52120 Sewer	2,255	3,000	-	3,000	5,000	6,000	6,000	3,000
52130 Rubbish Disposal	1,129	1,600	-	1,600	1,100	1,700	1,700	100
52220 R & M Building	34,686	35,000	-	35,000	40,000	40,000	40,000	5,000
	66,609	75,600	-	75,600	75,790	84,200	84,200	8,600
MATERIALS & SUPPLIES								
53125 Natural Gas	16,075	30,000	-	30,000	12,500	30,000	30,000	-
53150 Janitorial Supplies	2,564	3,500	-	3,500	3,000	3,500	3,500	-
	18,639	33,500	-	33,500	15,500	33,500	33,500	-
CAPITAL OUTLAY								
56200 Capital - Bldg. Improvements	25,421	-	-	-	-	-	-	-
	25,421	-	-	-	-	-	-	-
TOTAL	110,669	109,100	-	109,100	91,290	117,700	117,700	8,600
Natural Gas 12,000 therms at \$2.50 \$2.50 30,000 30,000 18,000								

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
<u>NEW CENTRAL FIRE STATION - 12170</u>								
CONTRACTUAL SERVICES								
52100 Electricity	31,438	42,000	-	42,000	24,000	42,000	42,000	-
52110 Water	2,789	4,000	-	4,000	3,200	4,500	4,500	500
52120 Sewer	1,071	1,500	-	1,500	1,500	1,800	1,800	300
52130 Rubbish Disposal	4,634	5,000	-	5,000	4,272	5,000	5,000	-
52220 R & M Building	29,492	31,000	-	31,000	30,000	35,500	35,500	4,500
	69,424	83,500	-	83,500	62,972	88,800	88,800	5,300
MATERIALS & SUPPLIES								
53125 Natural Gas	18,831	50,000	-	50,000	16,000	40,000	40,000	(10,000)
53150 Janitorial Supplies	3,331	4,000	-	4,000	6,000	6,000	6,000	2,000
	22,162	54,000	-	54,000	22,000	46,000	46,000	(8,000)
TOTAL	91,586	137,500	-	137,500	84,972	134,800	134,800	(2,700)
Natural Gas 16,000 therms at \$2.50 \$2.50 40,000 40,000								

The new 26,000 sf Central Fire Station on Pleasant Street was put in service in December 2022, replacing the 103 year-old Central Station on Maine Street. Beginning with the 2022-23 budget, these buildings appear as separate sections.

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
<u>POLICE DEPARTMENT - 12200</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	2,964,131	3,432,244	-	3,432,244	3,041,212	3,521,270	3,521,270	89,026
51040 Wages, Part-time	20,670	20,400	-	20,400	20,400	20,400	20,400	-
51110 Overtime	259,241	195,978	-	195,978	215,000	199,407	199,407	3,429
51125 Court Time	18,660	19,040	-	19,040	20,000	20,000	20,000	960
51210 Sick	29,577	30,000	-	30,000	30,000	30,000	30,000	-
51220 Holiday	66,173	62,720	-	62,720	63,000	64,915	64,915	2,195
51230 Vacation	67,989	78,856	-	78,856	80,000	81,616	81,616	2,760
51320 Training	94,733	75,936	-	75,936	76,000	78,593	78,593	2,657
	3,521,174	3,915,174	-	3,915,174	3,545,612	4,016,201	4,016,201	101,027
EMPLOYEE BENEFITS								
51410 Social Security/FICA	213,671	251,819	-	251,819	221,246	253,694	253,694	1,875
51420 Medicare	49,971	58,893	-	58,893	51,742	59,332	59,332	439
51425 Maine PFML	-	19,876	-	19,876	1,170	20,390	20,390	514
51430 Maine PERS	465,235	510,779	-	510,779	455,322	516,529	516,529	5,750
51440 Health Benefit	703,000	836,000	-	836,000	836,000	858,000	858,000	22,000
51490 Deferred Compensation	9,543	10,172	-	10,172	9,690	10,233	10,233	61
	1,441,420	1,687,539	-	1,687,539	1,575,170	1,718,178	1,718,178	30,639
CONTRACTUAL SERVICES								
52030 Pro Servs - Medical	1,858	3,000	-	3,000	3,000	3,000	3,000	-
52040 Pro Servs - Personnel	5,947	7,085	-	7,085	7,085	7,085	7,085	-
52090 Pro Servs - Other	35,202	34,569	-	34,569	33,046	34,157	34,157	(412)
52240 R & M Vehicles	78,880	50,000	-	50,000	58,000	60,000	60,000	10,000
52260 R & M Equipment	45,533	110,528	-	110,528	70,000	6,095	6,095	(104,433)
52264 R & M Radio	3,952	2,000	-	2,000	55,000	2,000	2,000	-
52330 Rental of Facilities	9,876	8,370	-	8,370	8,370	8,370	8,370	-
52500 Postage	1,064	1,800	-	1,800	1,800	2,000	2,000	200
52510 Telephone	15,582	13,000	-	13,000	13,000	20,500	20,500	7,500

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
POLICE DEPARTMENT - 12200								
(continued)								
52516 Internet Services	1,803	-	-	-	2,219	2,219	2,219	2,219
52530 Printing	2,522	3,000	-	3,000	2,500	3,000	3,000	-
52540 Photocopies	1,852	2,000	-	2,000	1,800	2,000	2,000	-
52610 Travel	13,098	7,500	-	7,500	11,000	10,000	10,000	2,500
52640 Training	91,457	69,490	495	69,985	69,000	85,000	85,000	15,510
52670 Membership & Dues	2,876	31,125	-	31,125	30,000	5,500	5,500	(25,625)
52870 Licenses/Fees	-	-	-	-	-	124,784	124,784	124,784
	311,502	343,467	495	343,962	365,820	375,710	375,710	32,243
MATERIALS & SUPPLIES								
53010 General Supplies	4,611	2,500	-	2,500	2,800	2,500	2,500	-
53020 Office Supplies	2,095	4,000	-	4,000	4,000	4,000	4,000	-
53025 K-9 Supplies	7,759	8,000	-	8,000	14,000	8,000	8,000	-
53030 Computer Supplies	-	-	-	-	-	-	-	-
53050 Medical Supplies	1,568	-	-	-	540	500	500	500
53060 Training Materials	21,073	29,483	-	29,483	28,000	26,101	26,101	(3,382)
53062 Publications	510	500	-	500	500	500	500	-
53220 Gasoline	81,046	87,750	-	87,750	90,000	101,250	101,250	13,500
53240 Tires	7,599	8,400	-	8,400	8,400	8,400	8,400	-
53710 Wearing Apparel	87,590	63,000	-	63,000	63,000	63,000	63,000	-
53730 Minor Equip & Hand Tools	14,658	19,100	-	19,100	19,100	19,100	19,100	-
	228,509	222,733	-	222,733	230,340	233,351	233,351	10,618
CAPITAL OUTLAY								
56600 Capital - Equipment	75,123	-	10,656	10,656	-	-	-	-
	75,123	-	10,656	10,656	-	-	-	-
TOTAL	5,577,728	6,168,913	11,151	6,180,064	5,716,942	6,343,440	6,343,440	174,527

2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
POLICE DEPARTMENT - 12200							
(continued)							
Salaries, Full-time:							
Chief			1	133,602	133,602		
Commander			2	218,973	218,973		
Lieutenant/Lt. Support Services			4	395,428	395,428		
Detective Sergeant			2	193,092	193,092		
Sergeants			3	270,845	270,845		
Detective			4	329,792	329,792		
School Resource Officers			2	153,545	153,545		
Patrol Officers (20)			20	1,423,444	1,423,444		
Marine Resources Officer			1	79,005	79,005		
Animal Control Officer			1	49,272	49,272		
Executive Secretary			1	64,941	64,941		
Bookkeeper / Admin. Secretary			1	52,866	52,866		
Parking			1	57,581	57,581		
Evidence Records Specialist			1	54,094	54,094		
Salary vacancy				-	-		
		Subtotal	44	3,476,480	3,476,480		
Physical Fitness Standards				35,388	35,388		
Additional one day calculation				9,402	9,402		
		Subtotal		44,790	44,790		
		Total		3,521,270	3,521,270		
Part-time:		School Crossing Guards		4	20,400	20,400	
Gasoline:	27,000	gallons at		\$3.75	\$3.75	101,250	101,250

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.

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
<u>EMERGENCY SERVICES DISPATCH - 12220</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	635,946	714,794	-	714,794	609,698	738,542	738,542	23,748
51110 Overtime	40,966	35,000	-	35,000	39,000	40,000	40,000	5,000
51210 Sick Time	8,231	11,250	-	11,250	11,500	11,812	11,812	562
51220 Holiday Pay	24,454	27,500	-	27,500	26,000	28,875	28,875	1,375
51230 Vacation	19,529	27,000	-	27,000	22,000	27,000	27,000	-
51240 Compensatory	11,142	20,000	-	20,000	7,000	12,000	12,000	(8,000)
51320 Training	8,428	5,000	-	5,000	9,600	8,500	8,500	3,500
	748,696	840,544	-	840,544	724,798	866,729	866,729	26,185
EMPLOYEE BENEFITS								
51410 Social Security/FICA	47,072	54,605	-	54,605	45,406	55,745	55,745	1,140
51420 Medicare	11,009	12,771	-	12,771	10,852	13,037	13,037	266
51425 Maine PFML	-	4,203	-	4,203	-	4,443	4,443	240
51430 Maine PERS	61,763	80,029	-	80,029	64,102	84,291	84,291	4,262
51440 Health Benefit	209,000	209,000	-	209,000	209,000	214,500	214,500	5,500
51490 Deferred Compensation	10,802	9,740	-	9,740	10,000	10,206	10,206	466
	339,646	370,348	-	370,348	339,360	382,222	382,222	11,874
CONTRACTUAL SERVICES								
52040 Pro Servs - Personnel	1,025	1,000	-	1,000	1,000	1,000	1,000	-
52264 R & M Radio	20,613	9,000	-	9,000	9,000	16,608	16,608	7,608
52510 Telephone	300	300	-	300	300	300	300	-
52512 Teletype	993	4,200	-	4,200	4,200	4,200	4,200	-
52530 Printing	1,353	1,600	-	1,600	1,500	1,600	1,600	-
52610 Travel	236	1,500	-	1,500	1,500	1,500	1,500	-
52640 Training	1,128	6,000	-	6,000	2,000	6,000	6,000	-
52670 Membership & Dues	725	1,875	-	1,875	1,875	1,875	1,875	-
52870 Licenses	-	-	-	-	-	84,275	84,275	-
	26,373	25,475	-	25,475	21,375	117,358	117,358	7,608

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
<u>EMERGENCY SERVICES DISPATCH - 12220</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	985	3,000	-	3,000	3,000	3,000	3,000	-
53060 Training Materials	-	200	-	200	200	3,700	3,700	3,500
53710 Wearing Apparel	5,565	5,500	-	5,500	5,500	5,500	5,500	-
53730 Minor Equip & Hand Tools	-	600	-	600	600	600	600	-
	6,550	9,300	-	9,300	9,300	12,800	12,800	3,500
TOTAL	1,121,265	1,245,667	-	1,245,667	1,094,833	1,379,109	1,379,109	133,442

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	80,834	80,834
Communications Officers	10	655,712	655,712
Subtotal		736,546	736,546
Additional one day calculation		1,996	1,996
Subtotal		1,996	1,996
Total		738,542	738,542

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
<u>POLICE STATION BUILDING - 12250</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	41,592	43,616	-	43,616	43,616	44,488	44,488	872
	41,592	43,616	-	43,616	43,616	44,488	44,488	872
EMPLOYEE BENEFITS								
51410 Social Security/FICA	2,553	2,866	-	2,866	2,866	2,924	2,924	58
51420 Medicare	597	670	-	670	670	684	684	14
51425 Maine PFML	-	218	-	218	-	222	222	4
51440 Health Benefit	19,000	19,000	-	19,000	19,000	19,500	19,500	500
51490 Deferred Compensation	2,496	2,617	-	2,617	2,617	2,669	2,669	52
	24,646	25,371	-	25,371	25,153	25,999	25,999	628
CONTRACTUAL SERVICES								
52100 Electricity	46,079	57,600	-	57,600	57,600	38,000	38,000	(19,600)
52110 Water	4,379	3,800	-	3,800	4,000	4,300	4,300	500
52120 Sewer	2,844	3,000	-	3,000	3,000	3,000	3,000	-
52130 Rubbish Disposal	2,009	1,700	-	1,700	2,000	2,100	2,100	400
52220 R & M Building	27,167	31,300	-	31,300	35,000	31,300	31,300	-
	82,478	97,400	-	97,400	101,600	78,700	78,700	(18,700)
MATERIALS & SUPPLIES								
53125 Natural Gas	5,625	11,100	-	11,100	6,000	9,250	9,250	(1,850)
53150 Janitorial Supplies	4,766	5,750	-	5,750	5,750	5,750	5,750	-
53210 Diesel Fuel	10	1,000	-	1,000	500	800	800	(200)
53710 Wearing Apparel	86	400	-	400	400	400	400	-
	10,487	18,250	-	18,250	12,650	16,200	16,200	(2,050)
TOTAL	159,203	184,637	-	184,637	183,019	165,387	165,387	(19,250)
Salaries Full-time:								
				Custodian - Full time		44,367	44,367	
				One day calculation		121	121	
						44,488	44,488	
Natural Gas								
	3,700	therms at		\$2.50	\$2.50	9,250	9,250	
	200	gallons at		\$4.00	\$4.00	800	800	

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
<u>COASTAL RESOURCES - 12280</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	73,199	-	-	-	-	-	-	-
51040 Wages, Part-time	4,412	-	-	-	-	-	-	-
51110 Overtime	-	-	-	-	-	-	-	-
51210 Sick Time	-	-	-	-	-	-	-	-
51230 Vacation	-	-	-	-	-	-	-	-
	77,611	-	-	-	-	-	-	-
EMPLOYEE BENEFITS								
51410 Social Security/FICA	4,537	-	-	-	-	-	-	-
51420 Medicare	1,061	-	-	-	-	-	-	-
51425 Maine PFML	-	-	-	-	-	-	-	-
51430 Maine PERS	3,681	-	-	-	-	-	-	-
51440 Health Benefit	19,000	-	-	-	-	-	-	-
51490 Deferred Compensation	-	-	-	-	-	-	-	-
	28,279	-	-	-	-	-	-	-
CONTRACTUAL SERVICES								
52040 Pro Servs - Personnel	-	-	-	-	-	-	-	-
52090 Pro Servs - Other	38,153	-	-	-	-	-	-	-
52240 R & M Vehicles	-	-	-	-	-	-	-	-
52260 R & M Equipment	138	-	-	-	-	-	-	-
52500 Postage	-	-	-	-	-	-	-	-
52510 Telephone	407	-	-	-	-	-	-	-
52520 Advertising	223	-	-	-	-	-	-	-
52530 Printing	385	-	-	-	-	-	-	-
52531 Photocopies	7	-	-	-	-	-	-	-
52610 Travel	-	-	-	-	-	-	-	-
52640 Training	1,040	-	-	-	-	-	-	-
52670 Membership & Dues	800	-	-	-	-	-	-	-
	41,153	-	-	-	-	-	-	-

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
<u>COASTAL RESOURCES - 12280</u>								
(continued)								
MATERIALS & SUPPLIES								
53010 General Supplies	869	-	-	-	-	-	-	-
53020 Office Supplies	-	-	-	-	-	-	-	-
53062 Publications	15	-	-	-	-	-	-	-
53220 Gasoline	453	-	-	-	-	-	-	-
53240 Tires & Tubes	-	-	-	-	-	-	-	-
53710 Wearing Apparel	504	-	-	-	-	-	-	-
53730 Minor Equip & Hand Tools	-	-	-	-	-	-	-	-
	1,841	-	-	-	-	-	-	-
PROGRAM								
55000 Program	-	-	-	-	-	-	-	-
55114 Marine Resources Committee	7,049	-	-	-	-	-	-	-
55115 Rivers & Coastal Waters Commit	-	-	-	-	-	-	-	-
	7,049	-	-	-	-	-	-	-
CAPITAL OUTLAY								
56400 Capital - Vehicles	-	-	-	-	-	-	-	-
	TOTAL	155,933	-	-	-	-	-	-

This budget accounted 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.

NOTE: Beginning with the 2024-25 fiscal year, the Coastal Resources budget has been incorporated into the Planning and Development Budget.

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
<u>STREET LIGHTS - 12310</u>								
52100 Electricity	56,362	80,000	-	80,000	70,000	70,000	70,000	(10,000)
52260 R & M Equipment (Lights)	8,491	10,000	-	10,000	10,000	10,000	10,000	-
TOTAL	64,853	90,000	-	90,000	80,000	80,000	80,000	(10,000)
This account provides funds for the electricity and repair of all streetlights for which the Town is responsible. Budgeted amount reflects the recent LED conversion of the Town's streetlights, and continued efforts to increase efficiency.								
<u>TRAFFIC SIGNALS - 12320</u>								
52100 Electricity	13,330	15,000	-	15,000	15,000	16,000	16,000	1,000
52260 R & M Equipment (Signals)	97,536	40,000	-	40,000	40,000	50,000	50,000	10,000
TOTAL	110,866	55,000	-	55,000	55,000	66,000	66,000	11,000
This account provides funds for electricity and the repair of the Town's traffic signals.								
<u>FIRE SUPPRESSION CHARGE (HYDRANTS) - 12330</u>								
52360 Equipment Rental	772,752	785,879	-	785,879	785,879	908,316	908,316	122,437
TOTAL	772,752	785,879	-	785,879	785,879	908,316	908,316	122,437
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.								
<u>EMERGENCY MANAGEMENT - 12340</u>								
55000 Program	797	2,000	-	2,000	2,000	2,000	2,000	-
TOTAL	797	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	13,612,445	14,556,811	11,319	14,568,130	13,581,034	15,090,512	15,083,512	526,701

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
PUB. WORKS ADMIN. - 13100								
PERSONNEL SERVICES								
51010 Salaries, Full-time	361,405	375,202	-	375,202	417,489	518,090	466,090	90,888
51040 Wages, Part-time	-	26,070	-	26,070	26,070	-	26,070	-
51110 Overtime	374	1,000	-	1,000	500	1,000	1,000	-
	361,779	402,272	-	402,272	444,059	519,090	493,160	90,888
EMPLOYEE BENEFITS								
51410 Social Security/FICA	21,923	25,689	-	25,689	26,056	32,958	31,351	5,662
51420 Medicare	5,127	6,008	-	6,008	4,869	7,708	7,332	1,324
51425 Maine PFML	-	2,011	-	2,011	965	2,620	2,490	479
51430 Maine PERS	26,968	29,691	-	29,691	31,543	42,443	39,798	10,107
51440 Health Benefit	75,783	85,500	-	85,500	85,500	117,000	107,250	21,750
51490 Deferred Compensation	5,814	6,142	-	6,142	6,242	6,179	6,179	37
	135,615	155,041	-	155,041	155,175	208,908	194,400	39,359
CONTRACTUAL SERVICES								
52030 Pro. Serv - Medical	8,308	2,980	-	2,980	2,944	4,680	4,680	1,700
52090 Pro. Serv - Other	3,664	2,750	-	2,750	3,200	3,000	3,000	250
52260 R & M Equipment	291	500	-	500	600	650	650	150
52500 Postage	28	200	-	200	120	200	200	-
52510 Telephone	4,570	6,840	-	6,840	5,040	5,520	5,520	(1,320)
52516 Internet Services	200	-	-	-	-	-	-	-
52530 Printing	144	174	-	174	125	174	174	-
52540 Photocopies	1,187	1,380	-	1,380	956	1,380	1,380	-
52610 Travel	491	250	-	250	120	250	250	-
52640 Training	2,954	9,400	-	9,400	2,400	9,400	9,400	-
52670 Membership & Dues	1,337	1,500	-	1,500	994	1,500	1,500	-
	23,174	25,974	-	25,974	16,499	26,754	26,754	780

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
PUB. WORKS ADMIN. - 13100								
(continued)								
MATERIALS & SUPPLIES								
53010 General Supplies	712	960	-	960	900	1,200	1,200	240
53020 Office Supplies	5,172	10,575	-	10,575	6,300	10,075	10,075	(500)
	5,884	11,535	-	11,535	7,200	11,275	11,275	(260)
CAPITAL OUTLAY								
56700 Capital - Furniture	8,656	-	-	-	-	-	-	-
	8,656	-	-	-	-	-	-	-
TOTAL	535,108	594,822	-	594,822	622,933	766,027	725,589	130,767
Salaries, Full-time:								
			Director		125,245	125,245		
			Deputy Director		102,704	102,704		
			Operations Manager		88,528	88,528		
			Construction Engineer		88,000	88,000		
			Administrative Assistant		60,222	60,222		
			Administrative Assistant		52,000	-		
			One day calculation		1,391	1,391		
					518,090	466,090		
Wages, Part-time:								
			Administrative Assistant 20 hrs/wk		-	26,070		

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
<u>PUB. WORKS GEN. MAINT. - 13110</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	877,065	1,141,846	-	1,141,846	968,768	1,114,845	1,114,845	(27,001)
51040 Wages, Part-time	939	52,000	-	52,000	41,240	22,880	22,880	(29,120)
51110 Overtime	70,596	158,200	-	158,200	135,630	156,100	156,100	(2,100)
	948,600	1,352,046	-	1,352,046	1,145,638	1,293,825	1,293,825	(58,221)
EMPLOYEE BENEFITS								
51410 Social Security/FICA	55,225	84,363	-	84,363	70,252	81,314	81,314	(3,049)
51420 Medicare	12,916	19,730	-	19,730	16,430	19,017	19,017	(713)
51425 Maine PFML	-	6,760	-	6,760	150	6,518	6,518	(242)
51430 Maine PERS	76,828	108,299	-	108,299	93,000	108,688	108,688	389
51440 Health Benefit	247,000	361,000	-	361,000	360,996	370,500	370,500	9,500
51490 Deferred Compensation	3,817	4,163	-	4,163	6,290	7,957	7,957	3,794
	395,786	584,315	-	584,315	547,118	593,994	593,994	9,679
CONTRACTUAL SERVICES								
52090 Pro. Serv - Other	-	4,000	-	4,000	2,800	4,000	4,000	-
52162 Wood Disposal	-	500	-	500	-	500	500	-
52170 Construction Services	78,668	171,500	32,000	203,500	130,000	261,500	261,500	90,000
52180 Painting (Traffic Lines)	75,302	67,437	-	67,437	75,000	105,324	105,324	37,887
52360 Rental of Equipment	21,275	21,750	-	21,750	19,000	26,750	26,750	5,000
52361 Rental of Winter Equipment	178,433	297,292	-	297,292	280,000	305,991	305,991	8,699
52516 Internet Services	8,349	5,400	-	5,400	4,000	3,600	3,600	(1,800)
	362,027	567,879	32,000	599,879	510,800	707,665	707,665	139,786
MATERIALS & SUPPLIES								
53010 General Supplies	11,019	30,000	-	30,000	26,000	25,900	25,900	(4,100)
53310 Traffic Control Supplies	47,269	48,120	-	48,120	45,000	48,120	48,120	-
53322 Patching Material	34,883	57,500	-	57,500	48,000	62,500	62,500	5,000
53330 Culverts & Drainage	50,798	55,140	-	55,140	60,000	88,115	88,115	32,975

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
PUB. WORKS GEN. MAINT. - 13110								
(continued)								
53340 Winter Sand	-	5,500	-	5,500	4,608	5,500	5,500	-
53345 Salt	315,156	330,300	-	330,300	325,000	342,300	342,300	12,000
53350 Gravel	52,478	95,360	-	95,360	90,000	95,360	95,360	-
53710 Wearing Apparel	9,211	12,900	-	12,900	12,000	14,000	14,000	1,100
53730 Minor Equip & Hand Tools	3,572	10,275	-	10,275	8,500	10,275	10,275	-
	524,386	645,095	-	645,095	619,108	692,070	692,070	46,975
CAPITAL OUTLAY								
56500 Capital - Machinery	7,414	-	-	-	-	-	-	-
56600 Capital - Equipment	68,685	71,190	-	71,190	70,000	86,200	21,200	(49,990)
	76,099	71,190	-	71,190	70,000	86,200	21,200	(49,990)
TOTAL	2,306,898	3,220,525	32,000	3,252,525	2,892,664	3,373,754	3,308,754	88,229
Salaries, Full-time:								
			Working Foremen		2	145,263	145,263	
			Truck Driver/Operator		16	918,923	918,923	
			勞工		1	47,648	47,648	
			One day calculation			3,011	3,011	
						1,114,845	1,114,845	
Wages, Part-time:								
			PT laborer/operator			22,880	22,880	
			Recycling intern			22,880	22,880	
Capital Equipment:								
			Portable traffic signals			65,000	-	
			Assorted equipment			21,200	21,200	
						86,200	21,200	

Activities include the removal of snow and ice and the spreading of deicing materials 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 three dedicated in Town plow routes as well as clearing and treating municipal parking lots, and assistance with hauling snow. The Town has 16 total snowplowing routes; it hires contractors for three.

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
<u>REFUSE COLLECTION & DISPOSAL - 13130</u>								
CONTRACTUAL SERVICES								
52125 Solid Waste/Rec. Collection	431,796	485,785	-	485,785	448,200	470,610	470,610	(15,175)
52130 Disposal Fees	308,728	361,137	-	361,137	336,000	356,400	356,400	(4,737)
52670 Membership & Dues	-	250	-	250	-	250	250	-
	740,524	847,172	-	847,172	784,200	827,260	827,260	(19,912)
MATERIALS & SUPPLIES								
53010 General Supplies	973	1,000	-	1,000	750	1,000	1,000	-
	973	1,000	-	1,000	750	1,000	1,000	-
TOTAL	741,497	848,172	-	848,172	784,950	828,260	828,260	(19,912)

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

	2023-24	2024-25	2024-25	2024-25	2024-25	2025-26	2025-26	Manager 1 Increase/ Decrease
	Actual	Adopted	Adjustments	Available	Est Expended	Department	Manager 1	
CONTRACTUAL SERVICES								
52125 Solid Waste/Rec Collection								
52130 Disposal Fees	431,796	493,066	-	493,066	455,720	480,270	480,270	(12,796)
52138 Removal of Special Waste	117,222	198,637	-	198,637	165,000	192,000	192,000	(6,637)
52500 Postage	29,317	38,750	-	38,750	45,000	50,750	50,750	12,000
52525 Promotion	-	250	-	250	-	250	250	-
52670 Membership & Dues	7,697	6,750	-	6,750	3,500	6,750	6,750	-
	586,282	737,703	-	737,703	669,795	730,670	730,670	(7,033)
TOTAL	586,282	737,703	-	737,703	669,795	730,670	730,670	(7,033)

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.

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
PUB. WORKS CENT. GARAGE - 13150								
PERSONNEL SERVICES								
51010 Salaries, Full-time	242,290	312,925	-	312,925	253,980	322,060	322,060	9,135
51060 Wages, Temporary	-	-	-	-	-	-	-	-
51110 Overtime	6,890	19,335	-	19,335	13,320	19,335	19,335	-
	249,180	332,260	-	332,260	267,300	341,395	341,395	9,135
EMPLOYEE BENEFITS								
51410 Social Security/FICA	14,429	21,069	-	21,069	15,336	21,391	21,391	322
51420 Medicare	3,375	4,927	-	4,927	3,586	5,003	5,003	76
51425 Maine PFML	-	1,658	-	1,658	500	1,707	1,707	49
51430 Maine PERS	18,205	26,489	-	26,489	12,440	20,019	20,019	(6,470)
51440 Health Benefit	95,000	95,000	-	95,000	88,123	97,500	97,500	2,500
51490 Deferred Compensation	2,882	3,625	-	3,625	3,446	3,625	3,625	-
	133,891	152,768	-	152,768	123,431	149,245	149,245	(3,523)
CONTRACTUAL SERVICES								
52100 Electricity	13,900	12,720	-	12,720	14,400	19,920	19,920	7,200
52110 Water	4,617	3,850	-	3,850	5,182	6,000	6,000	2,150
52120 Sewer	1,579	720	-	720	2,400	3,600	3,600	2,880
52130 Rubbish Disposal	6,695	6,244	-	6,244	6,733	8,200	8,200	1,956
52220 R & M Building	76,270	41,100	1,250	42,350	50,000	57,600	57,600	16,500
52240 R & M Vehicles	266,017	356,975	-	356,975	360,000	373,575	373,575	16,600
52260 R & M Equipment	16,680	18,315	-	18,315	20,000	28,335	28,335	10,020
52264 R & M Radios	10,203	6,920	-	6,920	10,000	18,390	18,390	11,470
52330 Rental of Facilities	2,779	1,500	-	1,500	500	1,500	1,500	-
52640 Training	975	3,750	-	3,750	1,500	3,750	3,750	-
	399,715	452,094	1,250	453,344	470,715	520,870	520,870	68,776
MATERIALS & SUPPLIES								
53010 General Supplies	11,471	13,500	-	13,500	14,000	16,500	16,500	3,000
53020 Office Supplies	1,833	1,400	-	1,400	1,200	1,900	1,900	500
53125 Natural Gas	21,716	42,500	-	42,500	40,000	37,500	37,500	(5,000)
53150 Janitorial Supplies	11,348	11,400	-	11,400	11,000	11,400	11,400	-

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
PUB. WORKS CENT. GARAGE - 13150								
<u>(continued)</u>								
53210 Diesel Fuel	75,771	123,750	-	123,750	111,000	120,000	120,000	(3,750)
53220 Gasoline	25,294	27,625	-	27,625	20,000	31,875	31,875	4,250
53230 Oil & Lubricants	16,065	21,050	-	21,050	20,000	21,050	21,050	-
53240 Tires & Tubes	43,412	51,400	-	51,400	49,000	51,400	51,400	-
53710 Wearing Apparel	6,044	10,050	-	10,050	8,500	10,050	10,050	-
53730 Minor Equip & Hand Tools	21,335	24,400	-	24,400	18,000	24,400	24,400	-
	234,289	327,075	-	327,075	292,700	326,075	326,075	(1,000)
CAPITAL OUTLAY								
56600 Capital - Equipment	51,004	53,000	38,000	91,000	45,000	12,000	12,000	(41,000)
	51,004	53,000	38,000	91,000	45,000	12,000	12,000	(41,000)
TOTAL	1,068,079	1,317,197	39,250	1,356,447	1,199,146	1,349,585	1,349,585	32,388
Central garage maintains all the Public Works equipment, and the budget includes the cost of the Public Works building.								
Salaries, Full-time:		Garage Foreman				76,293	76,293	
		3 Mechanics				196,693	196,693	
		Building Maintenance/Processing Facility				60,259	60,259	
		One day calculation				899	899	
		From Processing Facility				(12,084)	(12,084)	
						322,060	322,060	
Natural Gas		15,000	therms at	\$2.50	\$2.50	37,500	37,500	
Diesel		30,000	gallons at	\$4.00	\$4.00	120,000	120,000	
Gasoline		8,500	gallons at	\$3.75	\$3.75	31,875	31,875	
Capital Equipment:		Welding Fume Ventilator				12,000	12,000	
						12,000	12,000	
TOTAL PUBLIC WORKS	5,237,864	6,718,419	71,250	6,789,669	6,169,488	7,048,296	6,942,858	224,439

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
<u>HUMAN SERVICES - 14100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	182,701	206,600	-	206,600	206,600	206,279	206,279	(321)
	182,701	206,600	-	206,600	206,600	206,279	206,279	(321)
EMPLOYEE BENEFITS								
51410 Social Security/FICA	10,668	12,684	-	12,684	12,684	12,974	12,974	290
51420 Medicare	2,529	2,966	-	2,966	2,966	3,034	3,034	68
51425 Maine PFML	-	1,033	-	1,033	238	1,044	1,044	11
51430 Maine PERS	18,688	20,206	-	20,206	20,206	21,040	21,040	834
51440 Health Benefit	57,000	57,000	-	57,000	57,000	58,500	58,500	1,500
	88,885	93,889	-	93,889	93,094	96,592	96,592	2,703
CONTRACTUAL SERVICES								
52500 Postage	139	150	-	150	164	150	150	-
52510 Telephone	1,208	1,560	-	1,560	1,230	1,560	1,560	-
52530 Printing	113	100	-	100	36	100	100	-
52540 Photocopies	635	360	-	360	240	360	360	-
52610 Travel	-	200	-	200	200	200	200	-
52640 Training	449	700	-	700	225	700	700	-
52670 Membership & Dues	120	150	-	150	90	150	150	-
52800 General Assistance Grants	158,991	250,000	-	250,000	102,000	250,000	250,000	-
52870 Licenses/fees	-	-	-	-	-	-	-	-
	161,655	253,220	-	253,220	104,185	253,220	253,220	-
MATERIALS & SUPPLIES								
53020 Office Supplies	320	600	-	600	470	600	600	-
	320	600	-	600	470	600	600	-
PROGRAM								
55000 Social Service Agency Funding	-	20,000	-	20,000	20,000	50,000	20,000	-
	-	20,000	-	20,000	20,000	50,000	20,000	-
CAPITAL OUTLAY								-
56600 Capital - Equipment	2,142	-	-	-	2,142	-	-	-
	2,142	-	-	-	2,142	-	-	-
TOTAL	435,703	574,309	-	574,309	426,491	606,691	576,691	2,382

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
<u>HUMAN SERVICES - 14100</u>								
(continued)								
Salaries, Full-time:								
				Human Services Director		90,642	90,642	
				Caseworker		56,085	56,085	
				Caseworker		58,996	58,996	
				One day calculation		556	556	
						206,279	206,279	
 This appropriation covers aid to persons in Brunswick who are in need of financial relief, and 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.								
 This budget also includes the appropriation for the Social Services Funding Program. Administered by the Council-appointed Social Services Committee through a grant application process, this funding provides grants to non-profit agencies providing food, closthing, shelter, medical or transportation services.								
TOTAL HUMAN SERVICES	435,703	574,309		-	574,309	426,491	606,691	576,691
								2,382

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
<u>SCHOOL DEPARTMENT - 14500</u>								
W1	Regular Instruction	19,759,707	21,935,989	-	21,935,989	21,935,989	21,935,989	21,935,989
W2	Special Education	8,448,203	10,512,255	-	10,512,255	10,512,255	10,512,255	10,512,255
W3	Career & Technical Education	408,937	435,471	-	435,471	435,471	435,471	435,471
W4	Other Instruction	990,182	1,137,478	-	1,137,478	1,137,478	1,137,478	1,137,478
W5	Student & Staff Support	4,298,749	4,640,747	-	4,640,747	4,640,747	4,640,747	4,640,747
W6	System Administration	1,532,778	1,659,995	-	1,659,995	1,659,995	1,659,995	1,659,995
W7	School Administration	2,005,230	2,267,725	-	2,267,725	2,267,725	2,267,725	2,267,725
W8	Transportation	2,417,575	3,204,108	-	3,204,108	3,204,108	3,204,108	3,204,108
W9	Facilities Maintenance	5,907,354	6,071,331	-	6,071,331	6,071,331	6,071,331	6,071,331
W10	Debt Service	2,804,006	2,774,806	-	2,774,806	2,774,806	2,774,806	2,774,806
W11	All Other	210,834	184,035	-	184,035	184,035	184,035	184,035
TOTAL	48,783,555	54,823,940		-	54,823,940	54,823,940	54,823,940	54,823,940

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, 2023 those payments amounted to \$4,027,350.

The School Department budget includes debt service payments for the 2020 Elementary School Bond, 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, 2023 those payments were \$2,215,492.

State Aid to Education revenue included \$1,215,295 as an 87% subsidy of the debt service on the Elementary School Bond.

An additional \$62,500 was transferred to a nonmajor special revenue fund to account for the Town's annual subsidy to the school cafeteria fund, and \$419,687 was transferred to the REAL School fund to eliminate the accumulated deficit in that 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 (ACFR). The following reconciliation is provided to explain the differences in these documents

<u>Reconciliation:</u>	<u>2023-24 CAFR</u>
Expenditures per School:	48,783,555
Transfers to other funds	(62,500)
Recorded as Debt Service	(2,969,425)
Maine PERS Teacher Plan	4,270,187
	50,021,817

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	48,783,555	54,823,940		-	54,823,940	54,823,940	54,823,940	54,823,940
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	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
<u>RECREATION ADMIN. - 15000</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	384,446	425,395	-	425,395	431,274	431,386	431,386	5,991
51040 Wages, Part-time	94,322	148,572	-	148,572	132,559	152,646	152,646	4,074
51110 Overtime	3,501	6,384	-	6,384	2,832	3,234	3,234	(3,150)
	482,269	580,351	-	580,351	566,665	587,266	587,266	6,915
EMPLOYEE BENEFITS								
51410 Social Security/FICA	29,699	37,740	-	37,740	37,740	38,345	38,345	605
51420 Medicare	6,946	8,826	-	8,826	8,826	5,968	5,968	(2,858)
51425 Maine PFML	-	3,007	-	3,007	3,007	3,081	3,081	74
51430 Maine PERS	38,814	44,372	-	44,372	44,372	45,519	45,519	1,147
51440 Health Benefit	95,000	109,250	-	109,250	109,250	131,625	131,625	22,375
	170,459	203,195	-	203,195	203,195	224,538	224,538	21,343
CONTRACTUAL SERVICES								
52090 Prof. Services - Other	-	-	-	-	-	-	-	-
52260 R & M Equipment	29,178	28,500	-	28,500	27,263	28,500	28,500	-
52500 Postage	686	1,200	-	1,200	760	1,200	1,200	-
52510 Telephone	4,579	6,600	-	6,600	5,122	6,600	6,600	-
52520 Advertising	1,409	1,850	-	1,850	1,465	2,850	2,850	1,000
52530 Printing	955	3,800	-	3,800	1,954	3,800	3,800	-
52540 Photocopies	420	4,760	-	4,760	2,781	3,675	3,675	(1,085)
52610 Travel	1,859	3,500	-	3,500	957	1,000	1,000	(2,500)
52640 Training	1,846	2,750	-	2,750	2,700	5,750	5,750	3,000
52661 Background Checks	-	600	-	600	-	600	600	-
52670 Membership & Dues	2,138	1,295	-	1,295	2,190	2,390	2,390	1,095
	43,070	54,855	-	54,855	45,192	56,365	56,365	1,510

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
<u>RECREATION ADMIN. - 15000</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	5,419	3,710	-	3,710	5,865	7,500	7,500	3,790
53030 Computer Supplies	1,086	1,800	-	1,800	1,800	2,800	2,800	1,000
	6,505	5,510	-	5,510	7,665	10,300	10,300	4,790
CAPITAL OUTLAY								
56600 Capital - Equipment	6,128	-	-	-	-	-	-	-
	6,128	-	-	-	-	-	-	-
TOTAL	708,431	843,911	-	843,911	822,717	878,469	878,469	34,558

Salaries, Full-time:

Director	117,563	117,563
Deputy Director	106,359	106,359
Program Assistant	75,287	75,287
Office Manager	53,734	53,734
Financial Administrative Assistant	58,153	58,153
Fitness Facility Coord (1/2 SR)	19,080	19,080
One day calculation	1,210	1,210
	431,386	431,386

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. A portion of the Fitness Facility Coordinator's salary is paid through program fees.

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
<u>REC - BUILDINGS & GROUNDS - 15050</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	451,922	555,529	-	555,529	544,418	569,128	569,128	13,599
51040 Wages, Part-time	175,452	230,961	-	230,961	207,864	157,585	157,585	(73,376)
51110 Overtime	23,915	33,245	-	33,245	24,934	37,088	37,088	3,843
	651,289	819,735	-	819,735	777,216	763,801	763,801	(55,934)
EMPLOYEE BENEFITS								
51410 Social Security/FICA	39,570	51,975	-	51,975	51,975	48,051	48,051	(3,924)
51420 Medicare	9,254	12,156	-	12,156	12,156	11,238	11,238	(918)
51425 Maine PFML	-	4,099	-	4,099	4,099	3,843	3,843	(256)
51430 Maine PERS	45,558	55,027	-	55,027	55,027	49,432	49,432	(5,595)
51440 Health Benefit	156,750	204,250	-	204,250	204,250	195,000	195,000	(9,250)
51490 Deferred Compensation	4,064	4,255	-	4,255	4,255	4,341	4,341	86
	255,196	331,762	-	331,762	331,762	311,905	311,905	(19,857)
CONTRACTUAL SERVICES								
52030 Pro. Servs. - Medical	-	1,770	-	1,770	1,000	1,770	1,770	-
52090 Pro. Servs. - Other	18,298	32,000	65,690	97,690	32,000	40,050	40,050	8,050
52100 Electricity	16,207	11,840	-	11,840	11,840	15,200	15,200	3,360
52110 Water	6,905	19,000	-	19,000	17,100	19,000	19,000	-
52120 Sewer	14,152	17,620	-	17,620	17,620	18,220	18,220	600
52130 Rubbish Removal	25,829	32,928	-	32,928	31,282	33,915	33,915	987
52162 Brush & Wood Disposal	-	1,500	-	1,500	-	1,500	1,500	-
52230 R & M Facilities	35,219	39,400	3,045	42,445	39,400	38,920	38,920	(480)
52240 R & M Vehicle	25,182	23,100	-	23,100	23,100	28,300	28,300	5,200
52260 R & M Equipment	20,400	32,200	-	32,200	32,200	30,200	30,200	(2,000)
52330 Rental of Facilities	-	1,200	-	1,200	-	1,200	1,200	-
52360 Rental of Equipment	2,568	500	-	500	-	500	500	-
52510 Telephone	4,941	6,520	-	6,520	6,520	8,220	8,220	1,700
52520 Advertising	212	500	-	500	100	500	500	-
52620 Meals	-	648	-	648	-	720	720	72
52640 Training	660	1,110	-	1,110	500	4,360	4,360	3,250
	170,573	221,836	68,735	290,571	212,662	242,575	242,575	20,739

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
<u>REC - BUILDINGS & GROUNDS - 15050</u>								
(continued)								
MATERIALS & SUPPLIES								
53010 General Supplies	44,564	50,665	497	51,162	48,131	46,135	46,135	(4,530)
53062 Publications	-	100	-	100	-	100	100	-
53110 Heating Fuel	839	1,500	-	1,500	699	1,500	1,500	-
53120 Propane	4,943	9,000	-	9,000	7,650	9,000	9,000	-
53210 Diesel	2,601	4,875	-	4,875	2,925	4,000	4,000	(875)
53220 Gasoline	26,967	22,750	-	22,750	22,750	26,250	26,250	3,500
53520 Plants & Flowers	4,748	4,000	-	4,000	4,000	6,500	6,500	2,500
53710 Wearing Apparel	14,563	10,550	-	10,550	6,873	13,000	13,000	2,450
53730 Minor Equip & Hand Tools	8,072	8,920	-	8,920	3,359	8,700	8,700	(220)
	107,297	112,360	497	112,857	96,387	115,185	115,185	2,825
PROGRAMS								
55000 Custodial Serv - Rec Bldg	(49,593)	(79,270)	-	(79,270)	(79,270)	-	-	79,270
55577 Public Tree Program	29,811	28,510	-	28,510	17,191	37,010	37,010	8,500
55578 Browntail Moth Program	8,795	12,000	-	12,000	12,000	12,000	12,000	-
	(10,987)	(38,760)	-	(38,760)	(50,079)	49,010	49,010	87,770
CAPITAL OUTLAY								
56300 Capital - Facilities	85,873	50,000	103,521	153,521	80,454	85,000	85,000	35,000
56600 Capital - Equipment	10,253	3,000	-	3,000	1,613	6,100	6,100	3,100
	96,126	53,000	103,521	156,521	82,067	91,100	91,100	38,100
TOTAL	1,269,494	1,499,933	172,753	1,672,686	1,450,015	1,573,576	1,573,576	73,643

2023-24	2024-25	2024-25	2024-25	2024-25	2024-25	2025-26	2025-26	Manager 1
Actual	Adopted	Adjustments	Available	Est Expended	Department	Manager 1	Manager 1	Increase/ Decrease

REC - BUILDINGS & GROUNDS - 15050

(continued)

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

Salaries, Full-time:	Parks & Facilities Manager	87,738	87,738
	Working Foreman (2)	135,621	135,621
	Maintenance Workers (7)	344,232	344,232
	One day calculation	1,537	1,537
		569,128	569,128
Wages, Part-time:	Maintenance Workers (moved to Rec building)	-	-
	Maintenance Workers - seasonal	114,925	114,925
	Park Rangers - seasonal	42,660	42,660
		157,585	157,585
Professional Services	Annual soil testing and equipment inspections	5,250	5,250
	Water Street dock installation & removal	6,800	6,800
	Capt Fitzgerald brush hogging	3,000	3,000
	Bridge design for Merrymeeting Park	10,000	10,000
	Environmental consulting fees	15,000	15,000
		40,050	40,050
Propane	- gallons at	\$6.00	\$6.00
Diesel	1,000 gallons at	\$4.00	\$4.00
Gasoline	7,000 gallons at	\$3.75	\$3.75
		26,250	26,250
Capital - Facilities	Kiosk, signs, fencing	20,000	20,000
	Trail development	25,000	25,000
	Capt Fitzgerald/Maine Gravel improvements	40,000	40,000
		85,000	85,000
Capital - Equipment	Fisher Polycaster Salt Spreader (2)	6,100	6,100
		6,100	6,100

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
<u>REC BUILDING -15250</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	-	-	-	-	-	103,541	103,541	103,541
51110 Overtime	-	-	-	-	-	4,945	4,945	4,945
	-	-	-	-	-	108,486	108,486	108,486
EMPLOYEE BENEFITS								
51410 Social Security/FICA	-	-	-	-	-	7,053	7,053	7,053
51420 Medicare	-	-	-	-	-	1,650	1,650	1,650
51425 Maine PFML	-	-	-	-	-	567	567	567
51430 Maine PERS	-	-	-	-	-	8,353	8,353	8,353
51440 Health Benefit	-	-	-	-	-	39,000	39,000	39,000
51490 Deferred Compensation	-	-	-	-	-	-	-	-
	-	-	-	-	-	56,623	56,623	56,623
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	-	-	-	-	-	-	-	-
52100 Electricity	44,109	55,000	-	55,000	54,000	56,000	56,000	1,000
52110 Water	3,567	3,200	-	3,200	3,200	3,800	3,800	600
52120 Sewer	2,173	2,000	-	2,000	2,000	2,800	2,800	800
52130 Rubbish Disposal	3,350	3,351	-	3,351	3,351	3,643	3,643	292
52150 Custodial Services	49,593	79,270	-	79,270	79,270	-	-	(79,270)
52220 R & M Building	67,061	101,230	3,120	104,350	101,230	104,730	104,730	3,500
52516 Internet Services	2,789	3,000	-	3,000	457	-	-	(3,000)
	172,642	247,051	3,120	250,171	243,508	170,973	170,973	(76,078)
MATERIALS & SUPPLIES								
53015 COVID Supplies	-	-	-	-	-	-	-	-
53125 Natural Gas	902	62,500	-	62,500	2,000	50,000	50,000	(12,500)
53150 Janitorial Supplies	10,256	11,560	-	11,560	11,560	16,100	16,100	4,540
53730 Minor Equip & Hand Tools	3,710	4,750	-	4,750	4,750	6,650	6,650	1,900
	14,868	78,810	-	78,810	18,310	72,750	72,750	(6,060)

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
REC BUILDING -15250								
(continued)								
CAPITAL OUTLAY								
56200 Capital - Building	25,662	-	-	-	-	51,326	-	-
56600 Capital - Equipment	-	-	-	-	-	30,000	30,000	30,000
	25,662	-	-	-	-	81,326	30,000	30,000
TOTAL	213,172	325,861	3,120	328,981	261,818	490,158	438,832	112,971

This budget accounts for the operations of the Recreation Center at 220 Neptune Drive. Prior to the 2025-26 budget, building maintenance and custodial services were budgeted in the Building and Grounds budget, and the Rec Building budget was charged a custodial fee. With increased use of the Rec Center, two maintenance workers are being dedicated to the Rec Center, and those salaries and benefits are reflected in the 2025-26 budget.

Salaries, Full-time:

		Maintenance Workers (2)	103,261	103,261
		One day calculation	280	280
			103,541	103,541
Natural Gas	20,000	therms at	\$2.50	\$2.50
			50,000	50,000
Capital Building		Rooftop cooling/heating unit RTU4	21,326	-
		Rooftop cooling/heating unit RTU5	30,000	-
			51,326	-
Capital Equipment		Level 2 EV charging stations	30,000	30,000
			30,000	30,000

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
<u>TEEN CENTER - 15300</u>								
PROGRAMS								
52800 Grants	20,000	30,000	-	30,000	30,000	40,000	40,000	10,000
	20,000	30,000	-	30,000	30,000	40,000	40,000	10,000
TOTAL	20,000	30,000	-	30,000	30,000	40,000	40,000	10,000
<u>PEOPLE PLUS CENTER - 15310</u>								
PROGRAMS								
52220 R & M Building	9,972	10,000	-	10,000	15,000	10,000	10,000	-
52800 Grants	190,000	200,000	-	200,000	200,000	210,000	210,000	10,000
	199,972	210,000	-	210,000	215,000	220,000	220,000	10,000
TOTAL	199,972	210,000	-	210,000	215,000	220,000	220,000	10,000
<u>PUBLIC LIBRARY - 15400</u>								
PROGRAMS								
52220 R & M Building	23,430	40,000	-	40,000	79,000	40,000	40,000	-
52800 Grants	1,751,744	1,859,747	-	1,859,747	1,859,747	1,915,600	1,915,600	55,853
TOTAL	1,775,174	1,899,747	-	1,899,747	1,938,747	1,955,600	1,955,600	55,853
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	4,186,243	4,809,452	175,873	4,985,325	4,718,297	5,157,803	5,106,477	297,025

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
<u>COUNTY TAX - 16000</u>								
52900 Assessment (fiscal year)	1,735,369	1,835,376	-	1,835,376	1,835,376	2,025,146	2,025,146	189,770
52901 Assessment (1/5 of 6 mos.)	156,447	156,447	-	156,447	156,447	156,447	156,447	-
TOTAL COUNTY TAX	1,891,816	1,991,823	-	1,991,823	1,991,823	2,181,593	2,181,593	189,770
<u>PROMOTION AND DEVELOPMENT - 17000</u>								
55702 Memorial Day	-	4,500	(4,500)	-	-	-	-	(4,500)
55704 MCOG	27,295	28,000	-	28,000	33,000	33,000	33,000	5,000
55708 Brunswick Downtown Associatio	140,000	145,000	-	145,000	145,000	105,000	105,000	(40,000)
55711 Maine State Music Theater	-	-	-	-	-	-	-	-
55712 Growstown School	369	2,500	-	2,500	500	2,500	2,500	-
55713 Town Commons	1,511	2,500	-	2,500	-	2,500	2,500	-
55714 Brunswick Link	165,250	396,834	-	396,834	396,834	309,539	309,539	(87,295)
55716 Metro Breeze	89,055	95,766	-	95,766	95,766	118,101	118,101	22,335
TOTAL	423,480	675,100	(4,500)	670,600	671,100	570,640	570,640	(104,460)

Funding for the MetroBreeze and a portion of the Brunswick Link 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	-
TOTAL	10,000	10,000	-	10,000	10,000	10,000	10,000	-

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
<u>CEMETERY CARE - 17020</u>								
55000 Program	3,376	3,200	-	3,200	3,200	3,500	3,500	300
TOTAL	3,376	3,200	-	3,200	3,200	3,500	3,500	300

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	(341,233)	295,000	-	295,000	295,000	680,000	500,000	205,000
TOTAL	(341,233)	295,000	-	295,000	295,000	680,000	500,000	205,000
TOTAL UNCLASSIFIED	95,623	983,300	(4,500)	978,800	979,300	1,264,140	1,084,140	100,840

DEBT SERVICE

POLICE STATION BOND - 18040

52710 Principal	275,000	275,000	-	275,000	275,000	275,000	275,000	-
52720 Interest	79,578	72,188	-	72,188	72,188	64,281	64,281	(7,907)
	354,578	347,188	-	347,188	347,188	339,281	339,281	(7,907)

HARRIET BEECHER STOWE ELEMENTARY SCHOOL BONDS - 18050

52710 Principal	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)	-
52720 Interest	292,301	233,299	-	233,299	233,299	202,451	202,451	(30,848)
Less School Portion	(292,301)	(233,299)	-	(233,299)	(233,299)	(202,451)	(202,451)	30,848
	-	-	-	-	-	-	-	-

SCHOOL REVOLVING RENOVATION BONDS - 18060

52710 Principal	118,523	106,620	-	106,620	106,620	106,620	106,620	-
Less School Portion	(118,523)	(106,620)	-	(106,620)	(106,620)	(106,620)	(106,620)	-
	-	-	-	-	-	-	-	-

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
<u>DEBT SERVICE</u>								
(continued)								
2017 CIP GO BONDS - 18070								
52710 Principal	120,000	120,000	-	120,000	120,000	120,000	120,000	-
Less School Portion	(55,000)	(55,000)	-	(55,000)	(55,000)	(55,000)	(55,000)	-
52720 Interest	18,705	15,858	-	15,858	15,858	12,858	12,858	(3,000)
Less School Portion	(4,796)	(3,493)	-	(3,493)	(3,493)	(2,118)	(2,118)	1,375
	78,909	77,365	-	77,365	77,365	75,740	75,740	(1,625)
KATE FURBISH ELEMENTARY SCHOOL BONDS - 18080								
52710 Principal	765,000	805,000	-	805,000	805,000	845,000	845,000	40,000
Less School Portion	(765,000)	(805,000)	-	(805,000)	(805,000)	(845,000)	(845,000)	(40,000)
52720 Interest	702,644	663,394	-	663,394	663,394	622,144	622,144	(41,250)
Less School Portion	(702,644)	(663,394)	-	(663,394)	(663,394)	(622,144)	(622,144)	41,250
	-	-	-	-	-	-	-	-
FIRE STATION BOND - 18090								
52710 Principal	182,579	550,000	-	550,000	550,000	550,000	550,000	-
52720 Interest	209,461	355,669	-	355,669	355,669	328,169	328,169	(27,500)
	392,040	905,669	-	905,669	905,669	878,169	878,169	(27,500)
2022 TAXABLE G/O BONDS - 18100								
52710 Principal	337,482	340,591	-	340,591	340,591	355,543	355,543	14,952
52720 Interest	163,893	160,784	-	160,784	160,784	145,832	145,832	(14,952)
	501,375	501,375	-	501,375	501,375	501,375	501,375	-
TOTAL DEBT SERVICE	1,326,902	1,831,597	-	1,831,597	1,831,597	1,794,565	1,794,565	(37,032)
TOTAL EXPENDITURES	81,731,425	93,503,854	291,324	93,793,478	91,439,633	95,161,896	94,848,132	1,344,278

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Est Expended	2025-26 Department	2025-26 Manager 1	Manager 1 Increase/ Decrease
<u>OTHER GENERAL FUND USES</u>								
<u>Transfers to Other Funds</u>								
59210 Special Revenue - Municipal	74,500	150,000	4,500	154,500	154,500	150,000	150,000	-
59400 Capital Projects - Municipal	3,561,760	3,724,044	-	3,724,044	3,724,044	4,003,623	4,003,623	279,579
59620 Enterprise Funds	125,000	125,000	-	125,000	125,000	150,000	150,000	25,000
TOTAL	3,761,260	3,999,044	4,500	4,003,544	4,003,544	4,303,623	4,303,623	304,579
Special Revenue - Municipal	Indicates transfers for grants and other activities accounted for in Special Revenue Funds.							
Memorial Day fund	4,500	-	4,500	4,500	4,500	-	-	-
Property Tax Assistance	70,000	150,000	-	150,000	150,000	150,000	150,000	-
	74,500	150,000	4,500	154,500	154,500	150,000	150,000	-
Capital Projects - Municipal:	Indicates the General Fund transfers to certain Capital Projects. See Capital Budget.							
Sidewalk Program	100,000	125,000	-	125,000	125,000	150,000	150,000	25,000
Street Resurfacing/Rehab	2,200,000	2,250,000	-	2,250,000	2,250,000	2,400,000	2,400,000	150,000
Fire Vehicle Replacement	127,400	133,770	-	133,770	133,770	153,836	153,836	20,066
Police Vehicle Replacement	180,960	190,008	-	190,008	190,008	199,508	199,508	9,500
PW Equipment Replacement	410,800	429,286	-	429,286	429,286	450,750	450,750	21,464
P&R Vehicle Replacement	67,600	70,980	-	70,980	70,980	74,529	74,529	3,549
Facilities Repair Program	250,000	275,000	-	275,000	275,000	300,000	300,000	25,000
IT/Cable TV Equipment	225,000	250,000	-	250,000	250,000	275,000	275,000	25,000
	3,561,760	3,724,044	-	3,724,044	3,724,044	4,003,623	4,003,623	279,579
Enterprise Funds:	Represents a General Fund subsidy to the Enterprise Funds.							
Train Station-Visitors Center	125,000	125,000	-	125,000	125,000	150,000	150,000	25,000
	125,000	125,000	-	125,000	125,000	150,000	150,000	25,000
GRAND TOTALS	85,492,685	97,502,898	295,824	97,797,022	95,443,177	99,465,519	99,151,755	1,648,857

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TOWN OF BRUNSWICK, MAINE

CAPITAL BUDGET & TAX INCREMENT FINANCING BUDGET

**For the Fiscal Year
July 1, 2025 - June 30, 2026**

Town of Brunswick, Maine
Capital Budget
Budget for July 1, 2025 - June 30, 2026

	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26
	Actual	Council	Adj/Suppl.	Final	Department	Manager
	Approved					

From General Fund Balance:

General Government

Downtown Restrooms Planning \$ 20,000

Public Safety

FD Power Load Units	182,000	-	-	-	-	-
PD Records Management Software Migration	290,000	-	-	-	-	-
Police Station Parking Lot	-	-	-	-	300,000	300,000
PD Cruiser Mobile Terminals	-	-	-	-	100,000	100,000

Public Works

Jordan Ave Sidewalk	345,500	-	-	-	-	-
Stanwood/McKeen Pedestrian Improvements	190,000	-	-	-	-	-
Union St Curb Reduction	100,000	-	-	-	-	-
Mare Brook Watershed	110,000	170,000	-	170,000	-	-
Range Road Culvert (design-construction)	20,000	200,000	-	200,000	-	-
Bunganuc Road Culvert (design/engineering)	50,000	-	-	-	100,000	100,000
Bicycle/Pedestrian Improvements	-	-	-	-	100,000	100,000
Speed Signs	-	-	-	-	100,000	100,000
Cushing Street Rehab (design/engineering)	-	-	-	-	200,000	200,000
River Road Culvert (design/engineering)	-	-	-	-	75,000	75,000
Coffin's Ice Pond Bridge	-	-	-	-	110,000	110,000

School Department

BHS Bleacher Replacement	-	250,000	-	250,000	-	-
BJHS Library Curtain Wall Windows	-	168,000	-	168,000	-	-
BJHS Windows	-	-	-	-	190,000	190,000
BHS Crooker Theater Lighting	-	-	-	-	140,000	140,000
BHS Generator (grant match)	-	-	-	-	150,000	150,000

Parks & Recreation

Recreation Center Roof	450,000	-	-	-	600,000	600,000
Mobility Infrastructure	-	50,000	-	50,000	-	-
Edwards Field Parking Lot	-	525,000	-	525,000	-	-
Curtis Memorial Library Façade & Stairs	-	-	-	-	102,520	102,520

Use of Fund Balance	1,757,500	1,363,000	-	1,363,000	2,267,520	2,267,520
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	2023-24 Actual	2024-25 Council Approved	2024-25 Adj/Suppl.	2024-25 Final	2025-26 Department	2025-26 Manager
From Municipal Revenues:						
<i>Streets and Sidewalks</i>						
Street Resurfacing/Rehabilitation Program	2,200,000	2,250,000	-	2,250,000	2,400,000	2,400,000
Sidewalk Program	100,000	125,000	-	125,000	150,000	150,000
<i>Vehicle/Equipment Replacement</i>						
Fire Vehicle Replacement	127,400	133,770	-	133,770	153,836	153,836
Police Vehicle Replacement	180,960	190,008	-	190,008	199,508	199,508
PW Equipment Replacement	410,800	429,286	-	429,286	450,750	450,750
P&R Vehicle Replacement	67,600	70,980	-	70,980	74,529	74,529
<i>Other Reserves</i>						
Facilities Repair Program	250,000	275,000	-	275,000	300,000	300,000
IT/Cable TV Equipment	225,000	250,000	-	250,000	275,000	275,000
Municipal Revenues	3,561,760	3,724,044	-	3,724,044	4,003,623	4,003,623
From Reserves/Other Sources: (also see TIF budget)						
<i>Downtown TIF Revenues</i>						
Cedar St Parking - DOT match	98,000	-	-	-	-	-
Pleasant Street Corridor	175,000	-	-	-	-	-
Federal/Mason Pedestrian Improv	10,000	40,400	-	40,400	-	-
Mobility Infrastructure	-	50,000	-	50,000	-	-
<i>Brunswick Landing and Brunswick Executive Airport TIF Revenues</i>						
Maine DOT MPI match - Maine St	490,000	367,000	-	367,000	538,000	538,000
Landing Drive Construction	280,000	-	-	-	-	-
Jordan Ave/Bath Rd Ped Improv	97,000	-	-	-	-	-
<i>Cook's Corner TIF Revenues</i>						
Mobility Infrastructure	-	50,000	-	50,000	-	-
Cook's Corner Pedestrian Improv	40,000	150,000	-	150,000	-	-
Cook's Corner Revitalization	200,000	200,000	-	200,000	200,000	200,000
Use of Reserves/Other Sources	1,390,000	857,400	-	857,400	738,000	738,000
TOTAL CAPITAL PROJECTS AND RESERVES	6,709,260	5,944,444	-	5,944,444	7,009,143	7,009,143

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, 2024 - June 30, 2025

	2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Estimated	2025-26 Department	2025-26 Manager 1
<u>DOWNTOWN & TRANSIT-ORIENTED TIF DISTRICT</u>							
Property Tax Revenues						3.0%	3.0%
District Increment Value	35,457,100	35,457,100	282,950	35,740,050	35,740,050	35,740,050	35,740,050
Tax Rate	23.29	23.85	-	23.85	23.85	24.57	24.57
Tax Increment Revenue	825,796	845,652	-	852,400	852,400	877,972	877,972
TOTAL REVENUES	825,796	845,652	-	852,400	852,400	877,972	877,972
TIF Program Expenditures							
Downtown Master Plan							
Riverwalk - DOT match	15,000	-	-	-	-	-	-
Cedar St Parking - DOT match	98,000	-	-	-	-	-	-
Federal/Mason Ped Improv	10,000	40,400	-	40,400	40,400	-	-
Mobility Infrastructure	-	50,000	-	50,000	50,000	-	-
Downtown Sidewalks & Lighting	(400,000)	-	-	-	-	-	-
Facility Operation (Train Sta/Visitors Ctr	125,000	125,000	-	125,000	125,000	150,000	150,000
Economic Development (Admin costs)	-	-	-	-	-	-	-
Transit-Oriented Projects							
Pleasant Street MDOT grant match	175,000	-	-	-	-	-	-
Brunswick Link (expanded operati	88,000	344,334	-	344,334	344,334	257,039	257,039
Brunswick Link (capital)	20,000	22,500	-	22,500	22,500	22,500	22,500
MetroBreez	89,055	95,765	-	95,765	95,765	118,101	118,101
TOTAL EXPENDITURES	220,055	677,999	-	677,999	677,999	547,640	547,640
Revenues less Expenditures	605,741	167,653	-	174,401	174,401	330,332	330,332
Amount expended from TIF Funds	-	-	-	-	-	-	-
Amount transferred to CP or SR Funds	(117,000)	90,400	-	90,400	90,400	-	-
Amount transferred to General Fund	322,055	587,599	-	587,599	587,599	547,640	547,640
Downtown & Transit-Oriented TIF District Balance							
Fiscal year beginning balance	331,637	937,378	-	937,378	937,378	1,111,779	1,111,779
Fiscal year ending balance	937,378	1,105,031	-	1,111,779	1,111,779	1,442,111	1,442,111

Town of Brunswick, Maine
TIF Budget for July 1, 2024 - June 30, 2025

	2023-24	2024-25	2024-25	2024-25	2024-25	2025-26	2025-26
	Actual	Adopted	Adjustments	Available	Estimated	Department	Manager 1

SEAHAWK TIF DISTRICT

Property Tax Revenues

District Increment Value	14,057,900	14,057,900	31,200	14,089,100	14,089,100	14,089,100	14,089,100
Tax Rate	23.29	23.85	-	23.85	23.85	24.57	24.57
Tax Increment Revenue	327,408	335,281	-	336,025	336,025	346,106	346,106
TOTAL REVENUES	327,408	335,281	-	336,025	336,025	346,106	346,106

TIF Program Expenditures

Credit Enhancement Agreement	163,891	167,128	946	168,074	168,074	175,000	175,000
Brunswick Downtown Association	90,000	95,000	-	95,000	95,000	105,000	105,000
Professional & Administrative Costs	70,000	80,000	-	80,000	80,000	90,000	90,000
TOTAL EXPENDITURES	323,891	342,128	946	343,074	343,074	370,000	370,000

Revenues less Expenditures **3,517** **(6,847)** **(946)** **(7,049)** **(7,049)** **(23,894)** **(23,894)**

Amount expended from TIF Funds	163,891	167,128	946	168,074	168,074	175,000	175,000
Amount transferred to CP and SR Funds	-	-	-	-	-	-	-
Amount transferred to General Fund	160,000	175,000	-	175,000	175,000	195,000	195,000

Seahawk TIF District Balance

Fiscal year beginning balance	29,884	33,401	-	33,401	33,401	26,352	26,352
Fiscal year ending balance	33,401	26,554	-	26,352	26,352	2,458	2,458

Town of Brunswick, Maine
TIF Budget for July 1, 2024 - June 30, 2025

2023-24	2024-25	2024-25	2024-25	2024-25	2025-26	2025-26
Actual	Adopted	Adjustments	Available	Estimated	Department	Manager 1

BRUNSWICK LANDING AND BRUNSWICK EXECUTIVE AIRPORT TIF DISTRICTS

Property Tax Revenues

District Increment Value	120,260,296	120,260,296	13,859,659	134,119,955	134,119,955	134,119,955	134,119,955
Tax Rate	23.29	23.85	-	23.85	23.85	24.57	24.57
Tax Increment Revenue	2,800,862	2,868,208	-	3,198,761	3,198,761	3,294,724	3,294,724
TOTAL REVENUES	2,800,862	2,868,208	-	3,198,761	3,198,761	3,294,724	3,294,724

TIF Program Expenditures

Credit Enhancement Agreement	1,400,431	1,434,104	165,277	1,599,381	1,599,381	1,647,362	1,647,362
Road Improvements							
Qualified road work	250,000	285,000	-	285,000	285,000	350,000	350,000
MaineDOT MPI match	370,000	367,000	-	367,000	367,000	538,000	538,000
Bath Rd/Jordan Ave Ped Improv	97,000	-	-	-	-	-	-
Public Safety - Police/Fire vehicles	190,000	200,000	-	200,000	200,000	300,000	300,000
Engine 2 - Advance repayment	-	-	-	-	-	-	-
Professional & Administrative Costs	50,000	50,000	-	50,000	50,000	70,000	70,000
Road/Infrastructure Improvements	-				-		
Landing Drive - Advance repmt	280,000	-	-	-	-	-	-
TOTAL EXPENDITURES	2,637,431	2,336,104	165,277	2,501,381	2,501,381	2,905,362	2,905,362

Revenues less Expenditures

Amount expended from TIF Funds	1,400,431	1,434,104	165,277	1,599,381	1,599,381	1,647,362	1,647,362
Amount transferred to CP and SR Funds	747,000	367,000	-	367,000	367,000	538,000	538,000
Amount transferred to General Fund	490,000	535,000	-	535,000	535,000	720,000	720,000

BL and BEA TIF District Balance

Fiscal year beginning balance	275,413	438,844	-	438,844	438,844	1,136,225	1,136,225
Fiscal year ending balance	438,844	970,948	(165,277)	1,136,225	1,136,225	1,525,587	1,525,587

Town of Brunswick, Maine
TIF Budget for July 1, 2024 - June 30, 2025

2023-24 Actual	2024-25 Adopted	2024-25 Adjustments	2024-25 Available	2024-25 Estimated	2025-26 Department	2025-26 Manager 1
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COOK'S CORNER TIF DISTRICT

Property Tax Revenues

District Increment Value	42,119,520	42,119,520	13,071,915	55,191,435	55,191,435	55,191,435	55,191,435
Tax Rate	23.29	23.85	-	23.85	23.85	24.57	24.57
Tax Increment Revenue	980,964	1,004,551	-	1,316,316	1,316,316	1,355,805	1,355,805
TOTAL REVENUES	980,964	1,004,551	-	1,316,316	1,316,316	1,355,805	1,355,805

TIF Program Expenditures

Brunswick Downtown Assoc	50,000	50,000	-	50,000	50,000	-	-
Affordable Housing Support Fund	-	-	-	-	-	-	-
Cook's Corner Revitalization	200,000	200,000	-	200,000	200,000	200,000	200,000
Cook's Corner Pedestrian Improv	40,000	150,000	-	150,000	150,000	-	-
Perryman Drive Extension	-	-	-	-	-	-	-
Mobility Infrastructure	-	50,000	-	50,000	50,000	-	-
TOTAL EXPENDITURES	290,000	450,000	-	450,000	450,000	200,000	200,000

Revenues less Expenditures	690,964	554,551	-	866,316	866,316	1,155,805	1,155,805
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Amount expended from TIF Funds

Amount transferred to CP and SR Funds	290,000	450,000	-	450,000	450,000	200,000	200,000
Amount transferred to General Fund	50,000	50,000	-	50,000	50,000	-	-

Cook's Corner TIF District Balance

Fiscal year beginning balance	300,521	991,485	-	991,485	991,485	1,857,801	1,857,801
Fiscal year ending balance	991,485	1,546,036	-	1,857,801	1,857,801	3,013,606	3,013,606

Town of Brunswick, Maine
TIF Budget for July 1, 2024 - June 30, 2025

2023-24	2024-25	2024-25	2024-25	2024-25	2024-25	2025-26	2025-26
Actual	Adopted	Adjustments	Available	Estimated	Department	Manager	Manager 1

SUMMARY OF TAX INCREMENT FINANCING BUDGET

<u>Property Tax Revenues</u>							
District Increment Value	211,894,816	211,894,816	27,245,724	239,140,540	239,140,540	239,140,540	239,140,540
Tax Rate	23.29	23.85	-	23.85	23.85	24.57	24.57
Tax Increment Revenue	4,935,030	5,053,692	-	5,703,502	5,703,502	5,874,607	5,874,607
TOTAL REVENUES	4,935,030	5,053,692	-	5,703,502	5,703,502	5,874,607	5,874,607
<u>TIF Program Expenditures</u>							
Credit Enhancement Agreement	1,564,322	1,601,232	166,223	1,767,455	1,767,455	1,822,362	1,822,362
Downtown Master Plan							
Riverwalk - DOT match	15,000	-	-	-	-	-	-
Cedar St Parking - DOT match	98,000	-	-	-	-	-	-
Federal/Mason Ped Improv	10,000	40,400	-	40,400	40,400	-	-
Jordan/Bath Ped Design	97,000	-	-	-	-	-	-
Facility Operation (Train Station/Visitors)	125,000	125,000	-	125,000	125,000	150,000	150,000
Economic Development	120,000	130,000	-	130,000	130,000	160,000	160,000
Transit-Oriented Projects							
Pleasant Street MDOT grant match	175,000	-	-	-	-	-	-
Brunswick Link (expanded operatic)	88,000	344,334	-	344,334	344,334	257,039	257,039
Brunswick Link (capital)	20,000	22,500	-	22,500	22,500	22,500	22,500
MetroBreez	89,055	95,765	-	95,765	95,765	118,101	118,101
Road Improv - Qualified Roads	250,000	285,000	-	285,000	285,000	350,000	350,000
MDOT match - MPI	370,000	367,000	-	367,000	367,000	538,000	538,000
Public Safety - Police/Fire vehicles	190,000	200,000	-	200,000	200,000	300,000	300,000
Engine 2 - Advance repayment	-	-	-	-	-	-	-
Brunswick Downtown Association	140,000	145,000	-	145,000	145,000	105,000	105,000
Road/Infrastructure Improvements							
Landing Drive - Advance repmt	280,000	-	-	-	-	-	-
Mobility Infrastructure	-	100,000	-	100,000	100,000	-	-
Cook's Corner projects	240,000	350,000	-	350,000	350,000	200,000	200,000
TOTAL EXPENDITURES	3,471,377	3,806,231	166,223	3,972,454	3,972,454	4,023,002	4,023,002
Revenues less Expenditures	1,463,653	1,247,461	(166,223)	1,731,049	1,731,049	1,851,605	1,851,605

Town of Brunswick, Maine
TIF Budget for July 1, 2024 - June 30, 2025

2023-24	2024-25	2024-25	2024-25	2024-25	2025-26	2025-26
Actual	Adopted	Adjustments	Available	Estimated	Department	Manager 1

SUMMARY OF TAX INCREMENT FINANCING BUDGET (Cont'd)

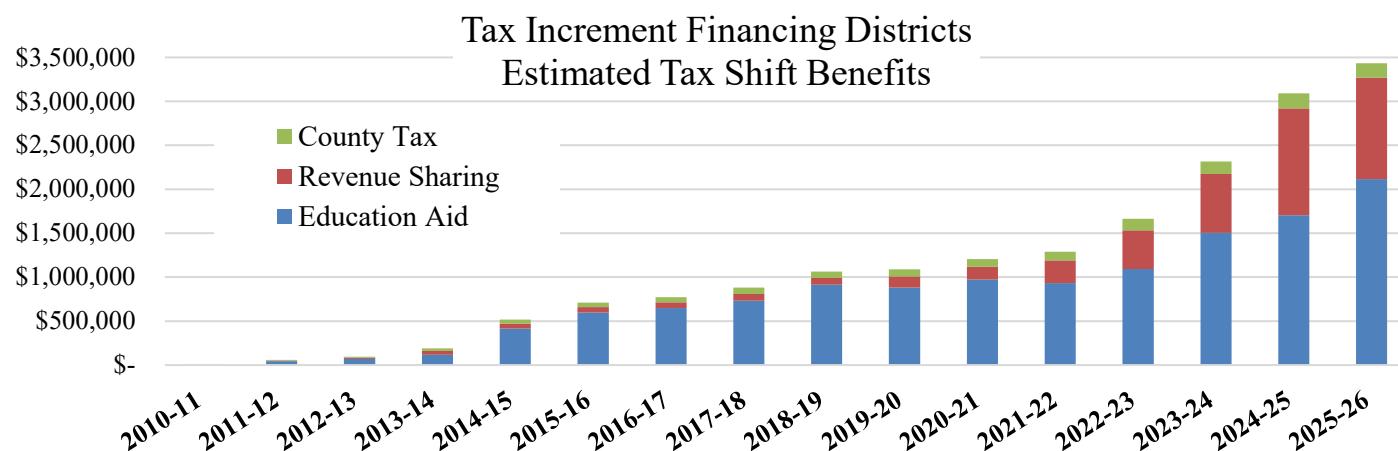
Total Tax Increment Financing Balance

Fiscal year beginning balance	937,455	2,401,108	-	2,401,108	2,401,108	4,132,157	4,132,157
Fiscal year ending balance	2,401,108	3,648,569	-	4,132,157	4,132,157	5,983,762	5,983,762
Amount expended from TIF Funds	1,564,322	1,601,232	166,223	1,767,455	1,767,455	1,822,362	1,822,362
Amount transferred to CP and SR Funds	920,000	907,400	-	907,400	907,400	738,000	738,000
Amount transferred to General Fund	1,022,055	1,347,599	-	1,347,599	1,347,599	1,462,640	1,462,640

Estimated Annual Tax Shift Benefit

Total sheltered value	211,894,816	211,894,816	27,245,724	239,140,540	239,140,540	239,140,540	239,140,540
State Aid to Education	1,504,679				1,705,276		2,114,141
Revenue Sharing	668,907				1,216,009		1,154,895
County Tax	<u>2,314,725</u>				<u>170,479</u>		<u>164,153</u>
	4,488,311				3,091,764		3,433,189

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 2025-26

Statistical Section

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

ASSETS	2020	2021	2022	2023	2024
Cash & Investments	24,174,102	24,410,240	37,148,709	47,116,182	50,317,504
Taxes Receivable	1,415,815	986,649	780,851	1,050,085	1,330,048
Tax Liens & Acquired Property	300,001	206,757	136,352	140,645	191,407
Accounts Receivable	970,715	1,220,899	1,282,883	1,395,432	4,134,770
Due From Other Funds	-	3,465,252	-	-	-
Advances to Other Funds	1,582,610	586,606	591,696	384,981	81,486
Other	21,395	36,047	55,182	37,500	52,763
TOTAL ASSETS	28,464,638	30,912,450	39,995,673	50,124,825	56,107,978
LIABILITIES					
Accounts Payable	1,096,646	1,063,024	1,024,193	1,040,736	1,268,972
Accrued Payroll	4,035,079	4,061,265	4,676,205	4,235,966	3,998,163
Due to Other Funds	1,211,257	-	3,309,365	10,129,569	10,604,724
Other	389,052	176,682	163,491	149,704	110,638
TOTAL LIABILITIES	6,732,034	5,300,971	9,173,254	15,555,975	15,982,497
DEFERRED INFLOWS					
Deferred Property Taxes	764,028	444,809	392,128	485,267	721,827
Deferred Revenues	346,738	496,261	460,789	324,909	331,316
Lease related	-	-	39,128	33,911	813,109
TOTAL DEFERRED INFLOWS	1,110,766	941,070	892,045	844,087	1,866,252
FUND BALANCES					
Non-spendable	1,604,005	622,653	646,878	422,481	128,703
Restricted	2,418,083	4,276,760	6,593,518	6,587,659	8,192,698
Assigned	4,597,167	2,655,425	2,075,375	5,559,120	5,998,243
Unassigned	12,002,583	17,115,571	20,614,603	21,155,503	23,939,585
TOTAL FUND BALANCE	20,621,838	24,670,409	29,930,374	33,724,763	38,259,229
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	28,464,638	30,912,450	39,995,673	50,124,825	56,107,978

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>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Taxes	49,424,031	53,382,098	55,153,531	58,279,497	63,376,044
Licenses, Fees & Permits	535,870	793,475	757,604	724,152	711,078
Intergovernmental	17,038,818	18,869,314	21,159,491	23,485,967	25,668,063
Charges for Service	1,683,273	1,729,126	2,041,806	2,435,815	2,564,850
Fines and Penalties	43,860	28,047	39,472	48,565	39,568
Interest on Investments	300,692	89,306	94,690	1,226,011	2,315,209
Other	450,850	503,234	690,978	603,936	530,246
TOTAL REVENUES	69,477,394	75,394,600	79,937,572	86,803,943	95,205,058
<u>EXPENDITURES</u>					
General Government	4,184,097	4,453,697	4,645,005	5,290,254	6,161,275
Public Safety	9,952,658	10,418,384	10,927,887	12,042,686	13,612,449
Public Works	3,771,060	3,673,995	4,340,723	4,915,281	5,237,864
Human Services	374,486	326,105	240,017	289,961	435,703
Education	39,756,590	40,752,499	42,193,074	47,431,611	50,021,817
Recreation & Culture	3,230,972	3,178,169	3,412,614	3,818,857	4,186,243
Debt Service	2,556,331	3,934,013	3,660,271	3,704,864	4,296,327
County Tax	1,590,123	1,674,551	1,664,113	1,713,824	1,891,816
Unclassified	103,265	70,742	31,198	26,399	95,623
TOTAL EXPENDITURES	65,519,582	68,482,155	71,114,902	79,233,737	85,939,117
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers In	678,946	763,000	875,344	947,370	1,031,055
Transfers Out	(3,392,236)	(3,626,874)	(4,438,049)	(4,723,187)	(5,791,260)
	(2,713,290)	(2,863,874)	(3,562,705)	(3,775,817)	(4,760,205)
EXCESS OF REVENUES AND OTHER SOURCES					
OVER/(UNDER) EXPENDITURES AND OTHER USES	1,244,522	4,048,571	5,259,965	3,794,389	4,505,736
BEGINNING FUND BALANCE	19,377,316	20,621,838	24,670,409	29,930,374	33,724,763
ENDING FUND BALANCE	20,621,838	24,670,409	29,930,374	33,724,763	38,230,499

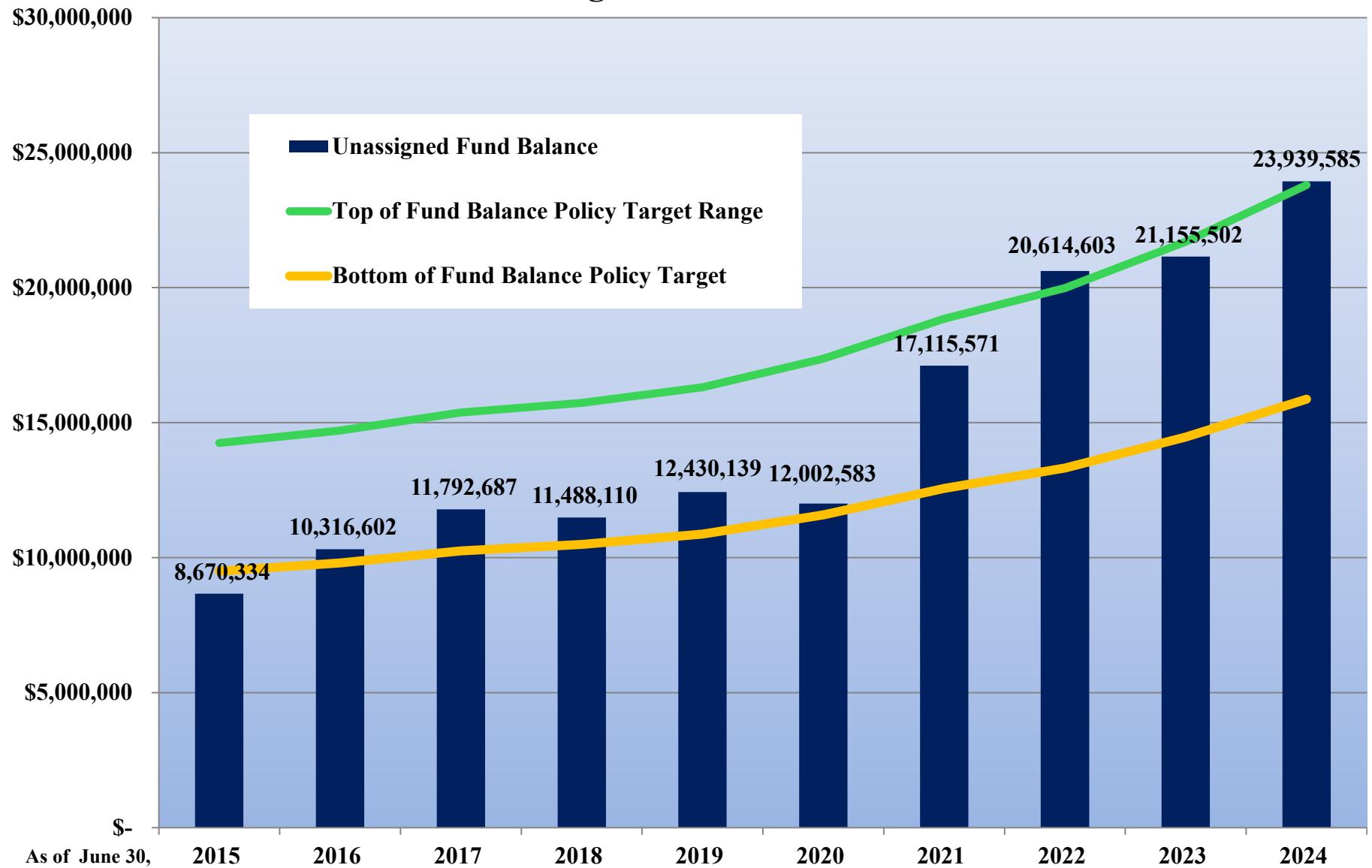
Notes: This statement is produced using generally accepted accounting principals (GAAP Basis). To reconcile the GAAP basis to the basis used for budget purposes (Budget Basis), it is necessary to subtract from the GAAP basis the amount the State of Maine contributes to the Maine Public Employees Retirement 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, 2024, 2023, 2022, 2021, and 2020 are \$4,270,187, \$4,027,350, \$3,677,010, \$3,687,452, and \$3,592,142, respectively.

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

Fiscal Year Ended	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Fund										
Nonspendable										
Long-term loans and advances	\$ 454,080	\$ 363,264	\$ 272,448	\$ 181,632	\$ 727,778	\$ 1,582,610	\$ 586,606	\$ 591,696	\$ 384,981	\$ 81,486
Inventories and prepaids	37,711	25,220	26,523	28,015	39,392	21,395	36,047	55,182	37,500	47,217
Restricted										
Education	4,240,381	4,242,058	3,885,181	3,503,852	2,431,962	2,079,163	3,216,004	4,936,494	4,935,746	6,554,034
Municipal purposes	211,045	240,201	253,542	278,968	302,851	338,920	1,060,756	1,657,024	1,751,913	1,638,664
Assigned	1,525,233	1,130,790	1,700,864	3,324,679	3,445,194	4,597,167	2,655,425	2,075,375	5,559,120	5,998,243
Unassigned	8,670,334	10,316,602	11,792,687	11,488,110	12,430,139	12,002,583	17,115,571	20,614,603	21,155,502	23,939,585
Total General Fund	\$15,138,784	\$16,318,135	\$17,931,245	\$18,805,256	\$19,377,316	\$20,621,838	\$24,670,409	\$29,930,374	\$33,824,762	\$38,259,229
General Fund Revenues										
	\$56,991,482	\$58,833,107	\$61,517,380	\$62,944,607	\$65,228,364	\$69,477,394	\$75,394,600	\$79,937,572	\$86,803,943	\$95,205,058
Unrestricted Fund Balance	10,195,567	11,447,392	13,493,551	14,812,789	15,875,333	16,599,750	19,770,996	22,689,978	26,714,622	29,937,828
As a % of Revenues	17.89%	19.46%	21.93%	23.53%	24.34%	23.89%	26.22%	28.38%	30.78%	31.45%
Unassigned Fund Balance	8,670,334	10,316,602	11,792,687	11,488,110	12,430,139	12,002,583	17,115,571	20,614,603	21,155,502	23,939,585
As a % of Revenues	15.21%	17.54%	19.17%	18.25%	19.06%	17.28%	22.70%	25.79%	24.37%	25.15%
Unassigned Balance - Target Range Bot	9,500,480	9,807,479	10,254,947	10,492,866	10,873,568	11,581,882	12,568,280	13,325,593	14,470,217	15,870,683
Amount Above/(Below) Range Bottom	(830,146)	509,123	1,537,740	995,244	1,556,571	420,701	4,547,291	7,289,010	6,685,285	8,068,902
Unassigned Balance - Target Range Top	14,247,871	14,708,277	15,379,345	15,736,152	16,307,091	17,369,349	18,848,650	19,984,393	21,700,986	23,801,265
Amount Above/(Below) Range Top	(5,577,537)	(4,391,675)	(3,586,658)	(4,248,042)	(3,876,952)	(5,366,766)	(1,733,079)	630,210	(545,484)	138,321

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 targeted the unassigned General Fund balance at 16.67% of revenues. Beginning in FY2024, the policy established a target range for the unassigned General Fund balance of 16.67% to 25% of revenues. In accordance with the fund balance policy, when the balance falls below the target range, the Town will develop a plan,

Town of Brunswick Unassigned Fund Balance

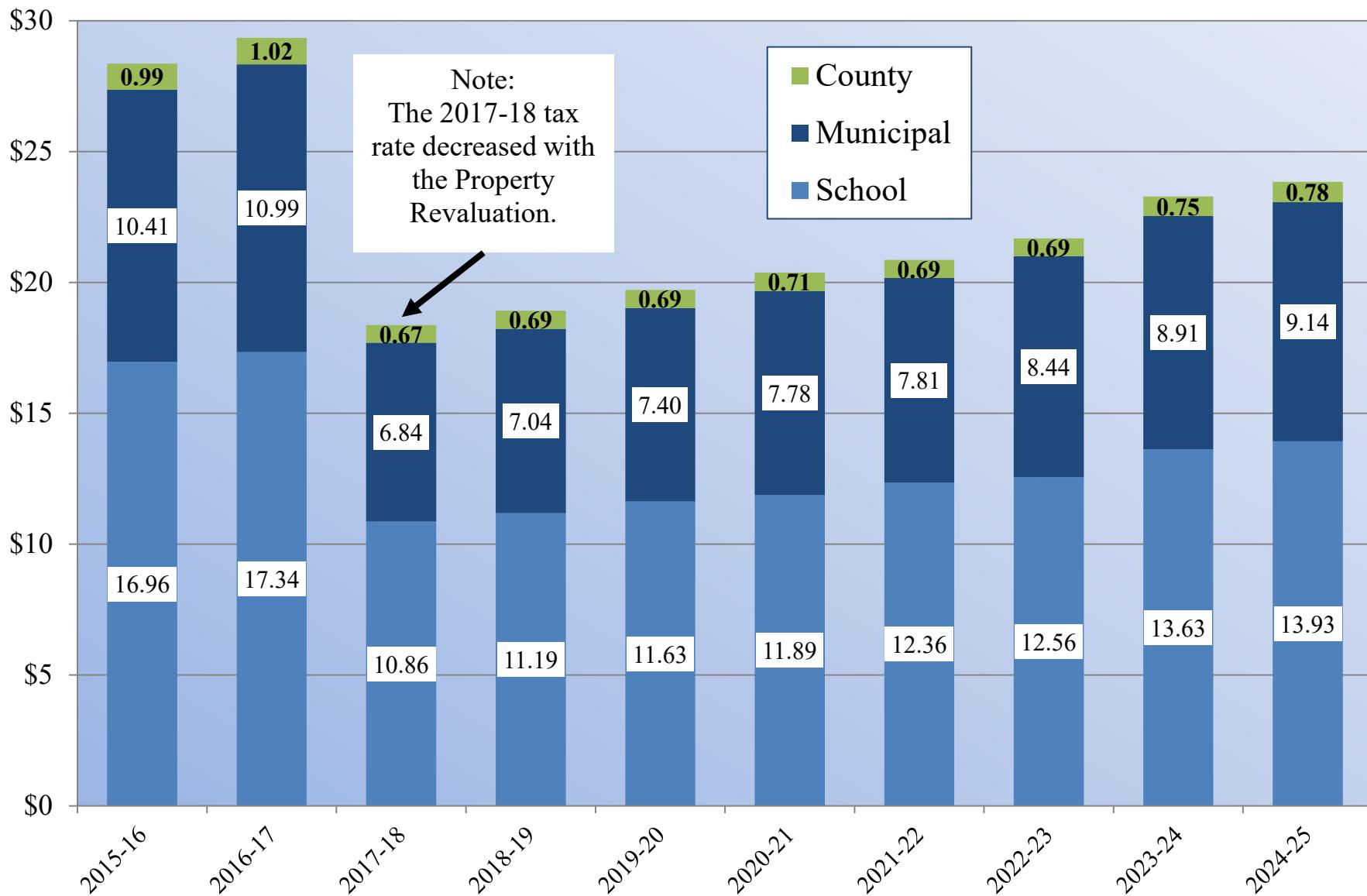


Town of Brunswick
General Fund Budget Comparisons

	Fiscal 2015-16	Fiscal 2016-17	Fiscal 2017-18	Fiscal 2018-19	Fiscal 2019-20	Fiscal 2020-21	Fiscal 2021-22	Fiscal 2022-23	Fiscal 2023-24	Fiscal 2024-25
Revenues & Other Sources										
Municipal (1)	7,393,370	7,174,897	7,935,060	8,268,418	9,112,961	8,312,322	11,482,111	12,112,727	14,733,379	17,420,981
School (2)	13,208,190	13,721,765	13,260,447	12,651,579	13,381,088	14,546,776	13,694,665	18,202,836	18,597,647	19,273,104
County	0	0	0	0	0	0	0	0	0	0
	20,601,560	20,896,662	21,195,507	20,919,997	22,494,049	22,859,098	25,176,776	30,315,563	33,331,026	36,694,085
	-1.17%	1.43%	1.43%	-1.30%	7.52%	1.62%	10.14%	20.41%	9.95%	10.09%
Expenditures & Other Uses										
Municipal	21,710,589	22,369,571	23,429,716	24,288,847	26,185,774	26,799,640	30,444,466	33,157,509	37,235,307	40,687,135
School	36,525,855	37,695,535	37,878,469	38,132,210	40,153,709	42,748,055	43,651,333	49,443,682	52,931,574	54,823,940
County	1,360,042	1,410,855	1,517,700	1,565,279	1,590,123	1,674,551	1,664,113	1,713,824	1,891,816	1,991,823
	59,596,486	61,475,961	62,825,885	63,986,336	67,929,606	71,222,246	75,759,912	84,315,015	92,058,697	97,502,898
	2.58%	3.15%	2.20%	1.85%	6.16%	4.85%	6.37%	11.29%	9.18%	5.91%
Net From Property Taxes										
Municipal	14,317,219	15,194,674	15,494,656	16,020,429	17,072,813	18,487,318	18,962,355	21,044,782	22,501,928	23,266,154
School	23,317,665	23,973,770	24,618,022	25,480,631	26,772,621	28,201,279	29,956,668	31,240,846	34,333,927	35,550,836
County	1,360,042	1,410,855	1,517,700	1,565,279	1,590,123	1,674,551	1,664,113	1,713,824	1,891,816	1,991,823
	38,994,926	40,579,299	41,630,378	43,066,339	45,435,557	48,363,148	50,583,136	53,999,452	58,727,671	60,808,813
	4.67%	4.06%	2.59%	3.45%	5.50%	6.44%	4.59%	6.75%	8.76%	3.54%
Tax Rate Valuation	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	2,489,601,314	2,521,583,121	2,549,635,745
Percent Increase	1.13%	0.55%	63.91%	0.44%	1.22%	3.05%	2.13%	2.67%	1.28%	1.11%
Tax Rates (per 1,000)										
Municipal	10.41	10.99	6.84	7.04	7.40	7.78	7.81	8.44	8.91	9.14
School	16.96	17.34	10.86	11.19	11.63	11.89	12.36	12.56	13.63	13.93
County	0.99	1.02	0.67	0.69	0.69	0.71	0.69	0.69	0.75	0.78
	28.36	29.35	18.37	18.92	19.72	20.37	20.86	21.69	23.29	23.85
Percent Increase	3.50%	3.49%	-37.41%	2.99%	4.23%	3.30%	2.41%	3.98%	7.38%	2.40%
(1) Includes:										
General Municipal Revenue	5,375,310	5,545,860	5,984,708	6,213,175	6,770,691	6,892,691	6,964,711	7,235,154	7,790,778	9,477,561
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	(170,090)	(319,800)	(8,498)	(8,607)	(433,330)	(1,429,338)	48,378	(884,694)	119,277	(359,013)
Use of Fund Balance	825,000	600,000	550,000	500,000	500,000	650,000	547,000	500,000	660,000	1,075,000
State Rev Sharing & Reser	1,138,150	1,109,837	1,138,850	1,238,850	1,912,000	1,800,000	3,389,900	4,671,097	5,416,269	6,154,834
Other Sources and C. Unit	500,000	514,000	545,000	600,000	638,600	673,969	807,122	866,170	1,022,055	1,347,599
	7,393,370	7,174,897	7,935,060	8,268,418	9,112,961	8,312,322	11,482,111	12,112,727	14,733,379	17,420,981
(2) Includes										
General Education Revenue	10,021,081	11,122,402	10,649,083	10,040,215	11,269,724	12,735,412	11,790,444	14,692,052	15,842,255	16,779,104
Education Balances	3,187,109	2,599,363	2,611,364	2,611,364	2,111,364	1,811,364	1,904,221	3,510,784	2,755,392	2,494,000
	13,208,190	13,721,765	13,260,447	12,651,579	13,381,088	14,546,776	13,694,665	18,202,836	18,597,647	19,273,104

Town of Brunswick Comparative Tax Rates - Ten Years

Mil rate



Town of Brunswick Tax Rates - Percentage by category

