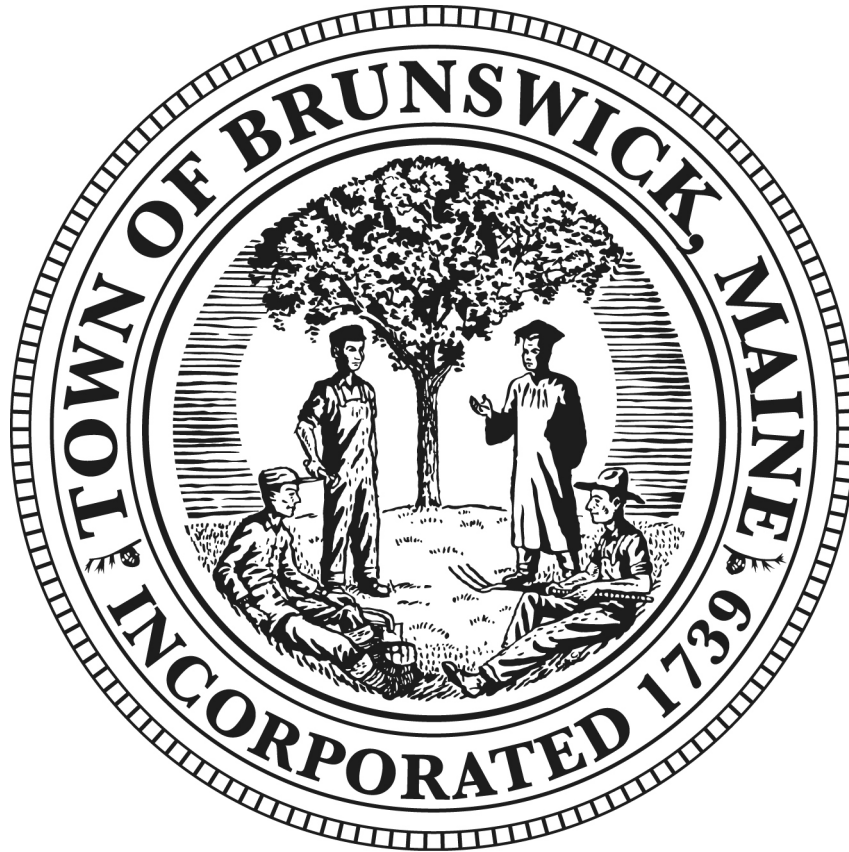


TOWN OF BRUNSWICK, MAINE



MUNICIPAL BUDGET

**Manager's Preliminary – Municipal Dept Requests
March 16, 2023**

**For the Fiscal Year
July 1, 2023 - June 30, 2024**

Town of Brunswick, Maine
Budget for July 1, 2023 - June 30, 2024
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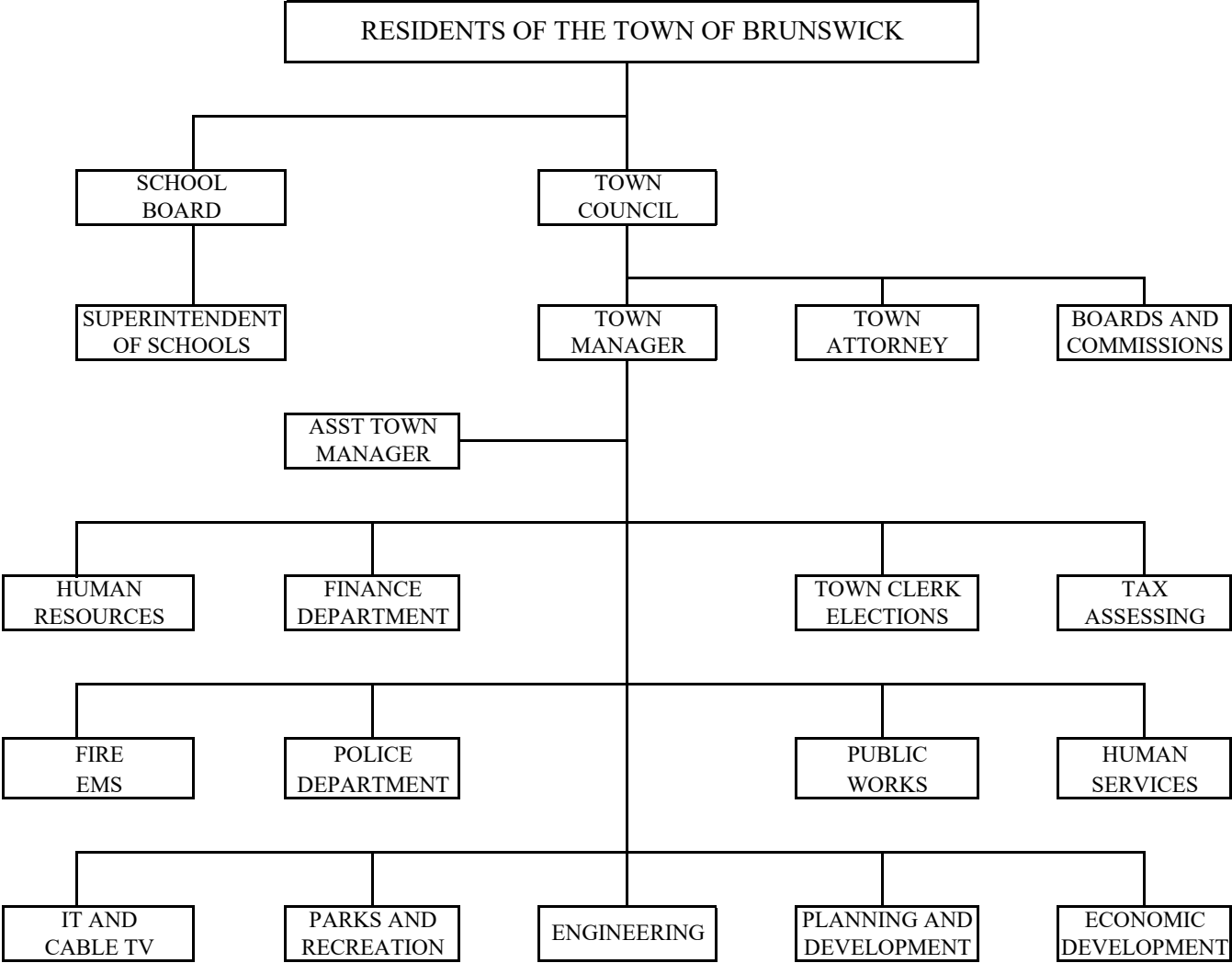
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Town of Brunswick, Maine
Organizational Chart



Town of Brunswick, Maine
Elected and Appointed Officials

Elected Officials

Council Member - District 7	Chair	James Mason
Council Member - District 3	Vice Chair	Abby King
Council Member - District 1		W. David Watson
Council Member - District 2		Stephen Walker
Council Member - District 4		Sande Updegraph
Council Member - District 5		Jennifer Hicks
Council Member - District 6		Nathaniel Shed
Council Member - At large		Daniel Ankeles
Council Member - At large		Kathy Wilson

Appointed Officials

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



TOWN OF BRUNSWICK, MAINE

MUNICIPAL BUDGET 2023-24

Summary Financial Information

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Town of Brunswick, Maine
Revenue, Expenditure and Tax Comparison
Budget for July 1, 2023 - June 30, 2024

	Adopted 2022-23	Department 2023-24	Department Increase (Decrease)	Department Increase (Decrease)
<u>Revenues & Other Sources</u>				
Municipal (1)	12,112,727	14,625,705	2,512,978	20.75%
School (2)	18,202,836	18,202,836	0	0.00%
County	0	0	0	0.00%
	30,315,563	32,828,541	2,512,978	8.29%

<u>Expenditures & Other Uses</u>				
Municipal	33,157,509	37,235,307	4,077,798	12.30%
School	49,443,682	49,443,682	0	0.00%
County	1,713,824	1,891,816	177,992	10.39%
	84,315,015	88,570,805	4,255,790	5.05%

<u>Net From Property Taxes</u>				
Municipal	21,044,782	22,609,602	1,564,820	7.44%
School	31,240,846	31,240,846	0	0.00%
County	1,713,824	1,891,816	177,992	10.39%
	53,999,452	55,742,264	1,742,812	3.23%

<u>Tax Rate Valuation</u>	2,489,601,314	2,489,601,314	0	0.00%
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<u>Tax Rates (per 1,000)</u>					Dept Impact on Tax Rate
Municipal	8.45	9.08	0.63	7.46%	2.90%
School	12.55	12.55	0.00	0.00%	0.00%
County	0.69	0.76	0.07	10.14%	0.32%
	21.69	22.39	0.70	3.23%	3.23%

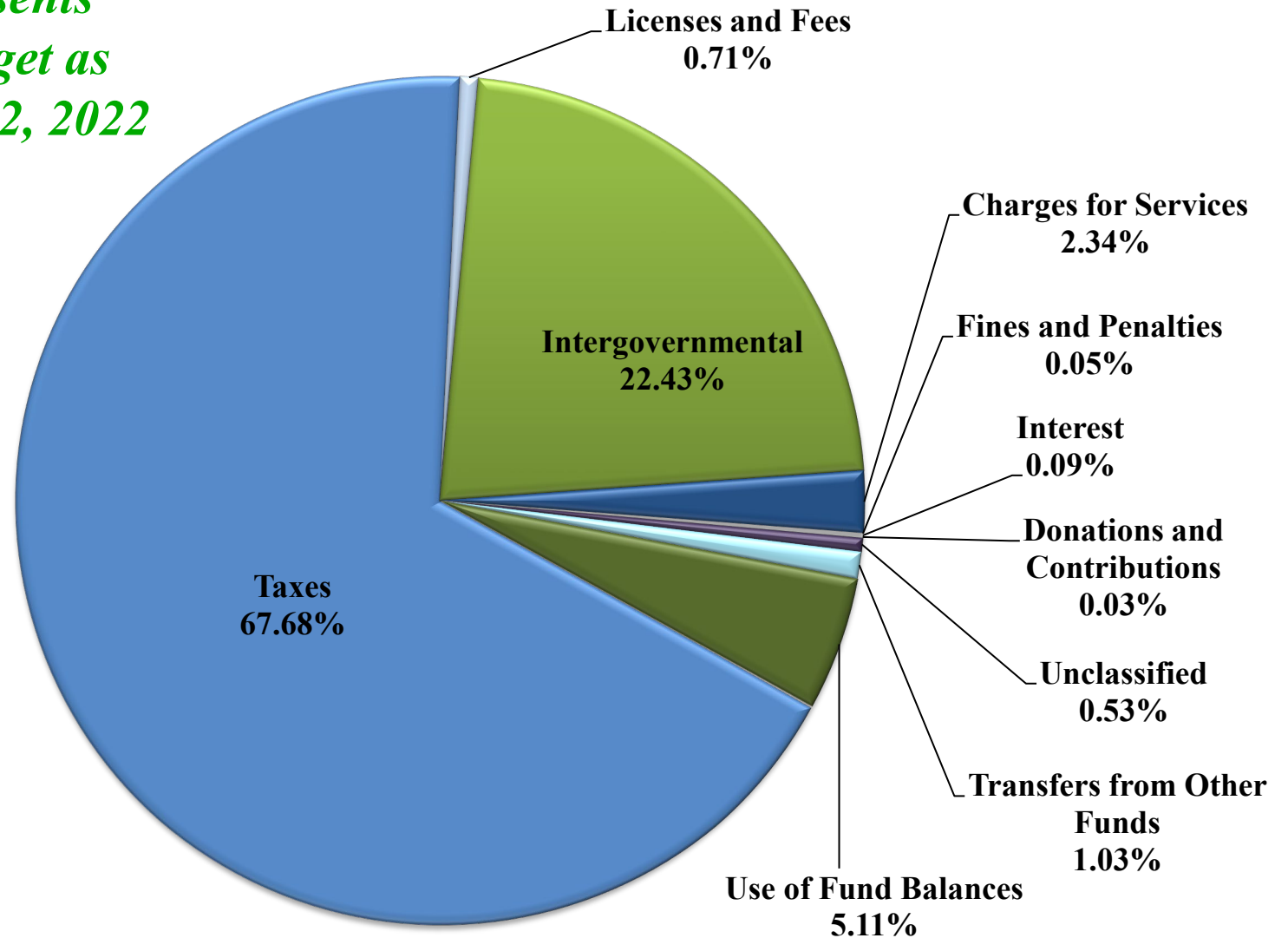
	Adopted 2022-23	Department 2023-24	Department Increase (Decrease)	Department Increase (Decrease)
<u>Property Tax Revenue Calculation</u>				
<u>Taxable Valuation (Net of Homestead & BET</u>	2,358,310,619	2,358,310,619	0	0.00%
Tax Rate per (1,000)	21.69	22.39	0.70	3.23%
Property Tax Commitment	51,151,757	52,802,575	1,650,817	3.23%
<u>Homestead Reimbursement Calculation</u>				
Homestead Exempt Value	109,728,600	109,728,600	0	0.00%
Homestead Reimbursement %	73.00%	73.00%	0	0.00%
Homestead Reimbursement	1,737,410	1,793,481	56,071	3.23%
<u>BETE Reimbursement</u>				
BETE Value	96,444,700	96,444,700	0	0.00%
BETE Reimbursement %	53.08%	53.08%	0	0.00%
BETE Reimbursement	1,110,285	1,146,208	35,923	3.24%
Total From Property Taxes	53,999,452	55,742,264	1,742,811	3.23%
Notes:				
(1) Includes:				
General Municipal Revenues	7,235,154	7,790,778	555,624	7.68%
Allowance for Deferred Taxes	(200,000)	(200,000)	0	0.00%
Allowance for Tax Abatements	(75,000)	(75,000)	0	0.00%
Other Adjustments	(884,694)	11,603	896,297	(101.31%)
Use of Fund Balance	500,000	660,000	160,000	32.00%
State Revenue Sharing & Balance	4,671,097	5,416,269	745,172	15.95%
Other Sources	866,170	1,022,055	155,885	18.00%
	12,112,727	14,625,705	2,512,978	20.75%
(2) Includes:				
General Education Revenues	14,692,052	14,692,052	0	0.00%
Education Balances	3,510,784	3,510,784	0	0.00%
	18,202,836	18,202,836	0	0.00%

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

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Revenues											
Property Taxes	32,464,636	35,348,452	36,502,579	38,815,832	40,304,499	41,672,880	42,782,732	45,203,227	47,151,810	50,859,514	52,839,758
Other Taxes	2,924,000	3,048,000	3,103,000	2,893,500	2,993,000	3,267,900	3,678,800	3,517,000	3,307,000	3,528,000	4,222,000
Licenses, Fees & Permits	281,367	302,512	323,512	360,350	387,090	442,635	467,065	584,218	569,902	585,242	596,432
Intergovernmental - Municipal	1,751,788	1,356,264	1,272,071	1,363,554	1,402,237	1,409,050	1,420,049	2,096,399	2,466,499	3,618,217	4,862,597
Intergovernmental - Education	10,482,354	10,871,108	9,946,831	9,826,081	10,976,063	10,514,745	9,858,866	11,058,375	12,399,982	11,529,277	14,050,403
Charges for Service - Municipal	1,097,524	1,179,368	1,185,600	1,160,960	1,162,960	1,166,773	1,223,216	1,329,595	1,372,845	1,478,967	1,481,937
Charges for Service - Education	220,812	166,411	137,000	102,000	83,339	71,338	98,349	128,349	208,494	208,494	492,046
Fines & Penalties	16,150	28,500	28,750	41,800	40,060	39,500	39,495	38,395	35,245	30,475	41,925
Interest on Investments	100,000	50,000	40,000	20,000	60,000	150,000	215,000	220,000	100,000	50,000	80,000
Donations & Contributions	140,000	115,000	109,000	109,000	30,000	30,000	25,000	25,000	60,000	25,000	25,000
Other	394,900	342,350	346,200	341,300	323,350	354,700	366,400	367,084	415,136	338,383	445,963
Total	49,873,531	52,807,965	52,994,543	55,034,377	57,762,598	59,119,521	60,174,972	64,567,642	68,086,913	72,251,569	79,138,061
Other Sources											
Sale of Assets	16,000	303,566	8,000	-	-	-	-	-	-	-	-
Transfers In	200,000	675,000	710,000	500,000	514,000	545,000	600,000	638,600	673,969	807,122	866,170
Use of Balances - Municipal	1,100,000	1,020,000	1,050,000	875,000	600,000	550,000	600,000	612,000	650,000	797,000	800,000
Use of Balances - Educational	3,486,000	2,800,000	3,337,000	3,187,109	2,599,363	2,611,364	2,611,364	2,111,364	1,811,364	1,904,221	3,510,784
Total	4,802,000	4,798,566	5,105,000	4,562,109	3,713,363	3,706,364	3,811,364	3,361,964	3,135,333	3,508,343	5,176,954
Total Revenues and Other Sources	54,675,531	57,606,531	58,099,543	59,596,486	61,475,961	62,825,885	63,986,336	67,929,606	71,222,246	75,759,912	84,315,015
Expenditures											
General Government	3,408,627	3,542,300	3,606,148	3,753,660	3,892,591	4,000,751	4,004,947	4,454,184	4,635,248	5,033,811	5,451,914
Public Safety	8,055,290	8,220,743	8,506,606	8,722,397	8,901,684	9,231,933	9,565,594	10,305,729	10,649,358	11,232,799	12,353,715
Public Works	3,622,322	3,688,244	3,756,201	3,794,741	3,898,766	4,027,323	4,165,022	4,120,676	4,055,985	4,612,714	4,909,674
Human Services	169,439	172,850	166,373	182,760	176,117	180,774	183,825	198,247	834,409	651,047	461,456
Education	33,491,029	35,570,775	35,763,587	36,525,855	37,695,535	37,878,469	38,132,210	40,153,709	42,748,055	43,651,333	49,443,682
Recreation & Culture	2,358,992	2,561,001	2,709,986	2,771,373	2,843,126	3,012,905	3,197,541	3,393,355	3,266,794	3,620,137	3,874,508
Debt Service	542,010	923,898	922,515	899,505	856,760	873,286	992,458	970,543	948,437	936,659	1,489,372
County Tax	1,183,264	1,249,487	1,333,350	1,360,042	1,410,855	1,517,700	1,565,279	1,590,123	1,674,551	1,664,113	1,713,824
Unclassified	209,558	241,258	186,917	217,917	346,699	415,041	478,502	550,040	521,409	766,379	1,005,370
Total	53,040,531	56,170,556	56,951,683	58,228,250	60,022,133	61,138,182	62,285,378	65,736,606	69,334,246	72,168,992	80,703,515
Other Uses											
Transfer Out to Special Revenue	-	-	-	-	-	-	-	70,000	-	70,000	70,000
Transfer Out to Capital Projects	1,385,000	1,195,975	903,860	1,174,236	1,259,828	1,462,703	1,475,958	1,898,000	1,838,000	3,395,920	3,416,500
Transfers Out to Enterprise	250,000	240,000	244,000	194,000	194,000	225,000	225,000	225,000	50,000	125,000	125,000
Total	1,635,000	1,435,975	1,147,860	1,368,236	1,453,828	1,687,703	1,700,958	2,193,000	1,888,000	3,590,920	3,611,500
Total Expenditures and Other Uses	54,675,531	57,606,531	58,099,543	59,596,486	61,475,961	62,825,885	63,986,336	67,929,606	71,222,246	75,759,912	84,315,015

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

*Chart represents
2022-23 budget as
adopted May 12, 2022*



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

	2021-22 Actual	2022-23 Budget	2022-23 Adjustments	2022-23 Adjusted	2022-23 Estimated	2023-24 Department	Department Increase/ (Decrease)
<u>Taxes</u>							
Real and Personal Property	50,617,076	52,839,758	-	52,839,758	54,778,628	55,478,867	2,639,109
Interest on Delinquent Taxes	92,282	86,000	-	86,000	66,904	70,000	(16,000)
Tax Lien Costs	10,520	12,000	-	12,000	10,354	10,000	(2,000)
Payment in Lieu of Taxes	428,146	400,000	-	400,000	429,585	430,000	30,000
Auto Excise Tax	3,975,132	3,700,000	-	3,700,000	3,975,111	3,700,000	-
Watercraft Excise Tax	25,472	20,000	-	20,000	25,750	20,000	-
Aircraft Excise Tax	4,903	4,000	-	4,000	4,000	4,000	-
	55,153,531	57,061,758	-	57,061,758	59,290,332	59,712,867	2,651,109
<u>Licenses and Fees</u>							
Finance Department	16,905	13,500	-	13,500	22,110	15,000	1,500
Codes Enforcement	391,916	340,000	-	340,000	370,123	306,000	(34,000)
Town Clerk	172,748	165,282	-	165,282	159,417	166,426	1,144
Planning & Development	118,119	40,000	-	40,000	61,059	36,000	(4,000)
Fire Department	3,646	2,000	-	2,000	2,000	2,000	-
Police Department	881	650	-	650	530	650	-
Public Works	53,390	35,000	-	35,000	32,973	35,000	-
	757,605	596,432	-	596,432	648,212	561,076	(35,356)
<u>Intergovernmental</u>							
State Revenue Sharing	3,979,488	4,371,097	-	4,371,097	4,500,000	5,166,269	795,172
Public Safety	27,893	-	-	-	-	45,000	45,000
Public Works	201,680	195,000	-	195,000	200,576	200,000	5,000
Human Services	-	-	-	-	-	75,000	75,000
Parks & Recreation	10,000	10,000	-	10,000	10,000	10,000	-
Other Municipal	139,581	286,500	-	286,500	166,764	301,500	15,000
Education Subsidy	13,123,839	14,050,403	-	14,050,403	14,050,403	14,050,403	-
	17,482,481	18,913,000	-	18,913,000	18,927,743	19,848,172	935,172

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

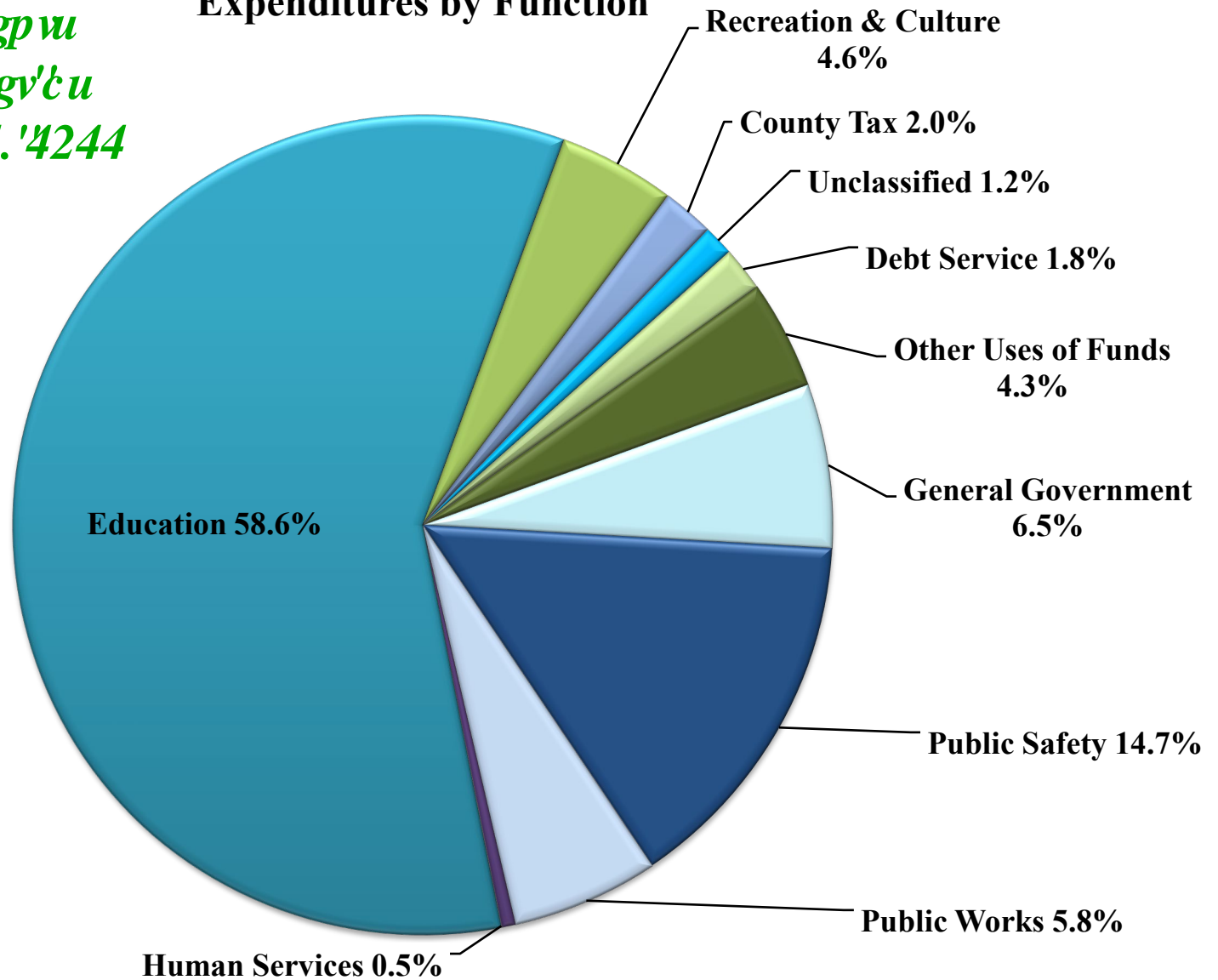
	2021-22 Actual	2022-23 Budget	2022-23 Adjustments	2022-23 Adjusted	2022-23 Estimated	2023-24 Department	Department Increase/ (Decrease)
<u>Charges for Services</u>							
Auto registration	75,402	62,000	-	62,000	71,186	70,000	8,000
Boat, ATV, snowmobile registratio	1,449	1,200	-	1,200	1,358	1,200	-
Property Rental	20,127	17,302	-	17,302	19,477	17,302	-
Emergency medical services	1,463,813	1,100,000	-	1,100,000	1,300,000	1,100,000	-
Fire department	5,649	1,000	-	1,000	6,000	2,000	1,000
Police department	121,576	128,960	-	128,960	131,049	128,960	-
Dispatch services	159,984	159,975	-	159,975	159,975	159,975	-
Public works	4,509	1,500	-	1,500	1,319	1,500	-
Recycling	10,542	10,000	-	10,000	7,264	10,000	-
Education - tuition, transportation	178,754	492,046	-	492,046	492,046	492,046	-
	2,041,805	1,973,983	-	1,973,983	2,189,674	1,982,983	9,000
<u>Fines and Penalties</u>							
Town Clerk	8,175	4,525	-	4,525	4,330	4,525	-
Planning & Development	-	-	-	-	150	-	-
Fire Department	1,500	1,100	-	1,100	1,600	1,100	-
Police Department	29,797	36,300	-	36,300	37,285	36,300	-
	39,472	41,925	-	41,925	43,365	41,925	-
<u>Interest</u>							
Interest earned	94,690	80,000	-	80,000	700,000	500,000	420,000
	94,690	80,000	-	80,000	700,000	500,000	420,000
<u>Donations and Contributions</u>							
From BDC	25,000	25,000	-	25,000	25,000	25,000	-
From Portland - for Asylum Seeker	-	-	-	-	-	-	-
	25,000	25,000	-	25,000	25,000	25,000	-

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

	2021-22 Actual	2022-23 Budget	2022-23 Adjustments	2022-23 Adjusted	2022-23 Estimated	2023-24 Department	Department Increase/ (Decrease)
<u>Unclassified</u>							
Cable TV franchise fees	300,849	290,000	-	290,000	297,997	300,000	10,000
Municipal miscellaneous	152,034	6,360	-	6,360	16,294	6,340	(20)
Education miscellaneous	151,860	149,603	-	149,603	149,603	149,603	-
Other	61,235	-	-	-	40,170	-	-
	665,978	445,963	-	445,963	504,064	455,943	9,980
<u>Other Sources</u>							
Sale of assets	-	-	-	-	-	-	-
Transfers from other funds	852,845	866,170	-	866,170	866,170	1,022,055	155,885
	852,845	866,170	-	866,170	866,170	1,022,055	155,885
<u>Use of Fund Balances</u>							
Unassigned Fund Balance	-	500,000	-	500,000	-	660,000	160,000
Encumbrances	-	-	166,592	166,592	-	-	-
State Revenue Sharing Balance	-	300,000	-	300,000	-	250,000	(50,000)
Restricted Fund Balances - Educati	-	3,510,784	-	3,510,784	-	3,510,784	-
	-	4,310,784	166,592	4,477,376	-	4,420,784	110,000
Total Revenues, Other Sources and Use of Fund Balances	77,113,407	84,315,015	166,592	84,481,607	83,194,560	88,570,805	4,255,790

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

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

	2021-22 Expended	2022-23 Budget	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ (Decrease)
<u>General Government</u>							
Administration	581,210	590,692	-	590,692	589,294	679,342	88,650
Finance	783,845	911,667	-	911,667	918,221	1,025,839	114,172
Technology Services	353,870	441,227	-	441,227	482,479	753,870	312,643
Municipal Officers	230,178	249,869	-	249,869	217,619	242,869	(7,000)
Town Hall Building	220,168	233,814	-	233,814	240,476	267,694	33,880
Risk Management	652,551	649,007	-	649,007	658,936	720,642	71,635
Cable TV	102,656	112,587	-	112,587	106,023	134,003	21,416
Assessing	280,417	316,014	10,000	326,014	334,418	362,507	46,493
Town Clerk & Elections	392,614	475,157	-	475,157	493,466	577,977	102,820
Engineering	225,461	403,052	-	403,052	248,138	313,825	(89,227)
Planning	611,886	776,453	73,722	850,175	681,477	850,064	73,611
Economic Development	210,149	292,375	-	292,375	278,628	334,222	41,847
	4,645,005	5,451,914	83,722	5,535,636	5,249,175	6,262,854	810,940
<u>Public Safety</u>							
Fire Department	4,275,852	4,660,500	19,549	4,680,049	4,598,451	4,886,366	225,866
Central Fire Station	37,858	17,736	-	17,736	21,399	16,100	(1,636)
Emerson Fire Station	81,222	90,700	-	90,700	87,029	99,000	8,300
New Central Fire Station	-	111,500	-	111,500	82,200	138,445	26,945
Police Department	4,544,093	5,194,247	39,593	5,233,840	5,032,582	5,689,377	495,130
Emergency Services Dispatch	962,889	1,038,471	-	1,038,471	972,015	1,025,472	(12,999)
Police Station Building	136,547	141,601	-	141,601	145,718	153,467	11,866
Coastal Resources	113,391	166,960	-	166,960	165,800	158,566	(8,394)
Streetlights	113,477	160,000	-	160,000	105,000	130,000	(30,000)
Traffic Signals	40,381	35,000	-	35,000	35,000	42,000	7,000
Fire Suppression (Hydrants)	621,377	735,000	-	735,000	664,178	765,384	30,384
Emergency Management	800	2,000	-	2,000	2,000	2,000	-
	10,927,887	12,353,715	59,142	12,412,857	11,911,372	13,106,177	752,462

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

	2021-22 Expended	2022-23 Budget	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ (Decrease)
<u>Public Works</u>							
Administration	439,295	435,027	-	435,027	464,588	536,944	101,917
General Maintenance	2,002,158	2,153,180	13,377	2,166,557	2,022,249	2,648,519	495,339
Refuse Collection & Disposal	654,190	774,220	-	774,220	727,175	746,846	(27,374)
Recycling	368,207	548,640	-	548,640	585,425	645,371	96,731
Central Garage	876,874	998,607	4,396	1,003,003	937,003	1,163,451	164,844
	4,340,724	4,909,674	17,773	4,927,447	4,736,440	5,741,131	831,457
<u>Human Services</u>							
Human Services	240,017	461,456	-	461,456	280,460	578,160	116,704
	240,017	461,456	-	461,456	280,460	578,160	116,704
<u>Education</u>							
School Department	41,690,631	49,443,682	-	49,443,682	49,443,682	49,443,682	-
	41,690,631	49,443,682	-	49,443,682	49,443,682	49,443,682	-
<u>Recreation & Culture</u>							
Recreation Administration	535,963	530,540	-	530,540	570,572	692,502	161,962
Buildings & Grounds Maintenan	902,714	1,190,377	2,955	1,193,332	1,061,448	1,480,458	290,081
Recreation Building	168,459	312,815	-	312,815	273,159	410,235	97,420
Teen Center	20,000	20,000	-	20,000	20,000	20,000	-
People Plus Center	147,686	150,000	3,000	153,000	153,000	210,000	60,000
Curtis Memorial Library	1,637,791	1,670,776	-	1,670,776	1,670,776	1,786,744	115,968
	3,412,613	3,874,508	5,955	3,880,463	3,748,955	4,599,939	725,431

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

	2021-22 Expended	2022-23 Budget	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ (Decrease)
<u>County Tax</u>	1,664,113	1,713,824	-	1,713,824	1,713,824	1,891,816	177,992
	1,664,113	1,713,824	-	1,713,824	1,713,824	1,891,816	177,992
<u>Unclassified</u>							
Promotion & Development	287,272	342,170	(4,500)	337,670	342,080	409,055	66,885
Additional School Assistance	10,000	10,000	-	10,000	10,000	10,000	-
Cemetery Care	2,594	3,200	-	3,200	3,200	3,200	-
Contingency Reserve	(291,168)	650,000	-	650,000	650,000	900,000	250,000
	8,698	1,005,370	(4,500)	1,000,870	1,005,280	1,322,255	316,885
<u>Debt Service</u>							
Principal & Interest Payments	610,704	1,489,372	-	1,489,372	1,489,372	1,868,031	378,659
	610,704	1,489,372	-	1,489,372	1,489,372	1,868,031	378,659
Total Expenditures	67,540,392	80,703,515	162,092	80,865,607	79,578,560	84,814,045	4,110,530
<u>Other Uses of Funds</u>							
To Other Funds - Special Revenu	74,500	70,000	4,500	74,500	74,500	70,000	-
To Other Funds - Capital	3,395,920	3,416,500	-	3,416,500	3,416,500	3,561,760	145,260
To Other Funds - Enterprise	125,000	125,000	-	125,000	125,000	125,000	-
Total Other Uses	3,595,420	3,611,500	4,500	3,616,000	3,616,000	3,756,760	145,260
TOTAL EXPENDITURES & OTHER USES	71,135,812	84,315,015	166,592	84,481,607	83,194,560	88,570,805	4,255,790

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

	2021-22 Expended	2022-23 Budget	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ (Decrease)
TOTAL EXPENDITURES & OTHER USES	71,135,812	84,315,015	166,592	84,481,607	83,194,560	88,570,805	4,255,790
Revenues & Other Sources	22,516,843	27,104,160	166,592	27,270,752	23,915,932	27,925,669	821,509
Net Before SRS	48,618,969	57,210,855	-	57,210,855	59,278,628	60,645,136	3,434,281
State Revenue Sharing	3,979,488	4,371,097	-	4,371,097	4,500,000	5,166,269	795,172
NET REQUIRED FROM PROPERTY TAXES		52,839,758				55,478,867	2,639,109
Plus Allowances:							
Deferred Property Taxes		200,000				200,000	-
Tax Abatements		75,000				75,000	-
Other		884,694				(11,603)	(896,297)
TOTAL FROM PROPERTY TAXES		53,999,452				55,742,264	1,742,812
TAXABLE VALUATION		2,358,310,619				2,358,310,619	-
Plus State Share Homestead		80,101,878				80,101,878	-
Plus State Share BETE		51,188,817				51,188,817	-
TAX RATE VALUATION		2,489,601,314				2,489,601,314	-
TAX RATE		21.69				22.39 <i>(estimated)</i> 3.23%	0.70

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

	2021-22 Expended	2022-23 Budget	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ (Decrease)
REIMBURSEMENT CALCULATIONS							
Homestead Reimbursement Calculation							
Homestead Exempt Value		109,728,600				109,728,600	-
Homestead Reimbursement %		73.00%				73.00%	-
Homestead Reimbursement		1,737,410				1,793,481	56,071
BETE Reimbursement Calculation							
BETE Exempt Value		96,444,700				96,444,700	-
BETE Reimbursement %		53.08%				53.08%	
BETE Reimbursement		1,110,285				1,146,208	35,923
Property Tax Commitment		51,151,757				52,802,575	1,650,818



TOWN OF BRUNSWICK, MAINE

MUNICIPAL BUDGET 2023-24

Detailed Financial Information

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

		2021-22	2022-23	2022-23	2022-23	2022-23	2023-24	Department
		Actual	Budget	Adjustments	Adjusted	Estimated	Department	Increase/ (Decrease)
<u>Taxes</u>								
111191-41110	Auto Excise Tax	3,975,132	3,700,000	-	3,700,000	3,975,111	3,700,000	-
111191-41111	Watercraft Excise Tax	25,472	20,000	-	20,000	25,750	20,000	-
111191-41112	Aircraft Excise Tax	4,903	4,000	-	4,000	4,000	4,000	-
111190-41105	Interest on Taxes	78,925	73,000	-	73,000	57,564	60,000	(13,000)
111190-41106	Tax Lien Costs	10,520	12,000	-	12,000	10,354	10,000	(2,000)
111190-41107	Tax Lien Interest	13,357	13,000	-	13,000	9,340	10,000	(3,000)
111190-41109	Payments In Lieu Of Taxes (PILOT)	428,146	400,000	-	400,000	429,585	430,000	30,000
		4,536,455	4,222,000	-	4,222,000	4,511,704	4,234,000	12,000
<u>Intergovernmental</u>								
131190-43102	State Tax Exemptions	98,867	75,000	-	75,000	93,914	90,000	15,000
131132-43103	Highway Grant Fund	201,680	195,000	-	195,000	200,576	200,000	5,000
131192-43106	Snowmobile Receipts	1,543	1,500	-	1,500	1,529	1,500	-
131142-43104	Gen. Asst. Reimbursement	32,353	210,000	-	210,000	71,321	210,000	-
131152-43108	IFW- Mere Point Boat Launch	10,000	10,000	-	10,000	10,000	10,000	-
131192-43105	Emergency Preparedness	27,893	-	-	-	-	-	-
131192-43508	Portland METRO CARES Act	6,818	-	-	-	-	-	-
		379,154	491,500	-	491,500	377,340	511,500	20,000
<u>Administration</u>								
141211-44121	Property Rental	7,570	7,102	-	7,102	7,102	7,102	-
191011-49000	Miscellaneous	1,529	-	-	-	-	-	-
		9,099	7,102	-	7,102	7,102	7,102	-
<u>Finance Department</u>								
121111-42207	Passport Fees	16,905	10,000	-	10,000	22,110	15,000	5,000
121111-42209	Passport Photos	-	3,500	-	3,500	-	-	(3,500)
141111-44110	Auto Registration Fees	75,402	62,000	-	62,000	71,186	70,000	8,000
141111-44111	Boat, ATV, Snowmobile Regs.	1,449	1,200	-	1,200	1,358	1,200	-
191111-49000	Miscellaneous	9,550	1,500	-	1,500	7,195	1,500	-
		103,306	78,200	-	78,200	101,849	87,700	9,500

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

		2021-22	2022-23	2022-23	2022-23	2022-23	2023-24	Department
		Actual	Budget	Adjustments	Adjusted	Estimated	Department	Increase/ (Decrease)
<u>Codes Enforcement</u>								
121411-42100	Building Permits	301,237	250,000	-	250,000	267,502	225,000	(25,000)
121411-42101	Electrical Permits	48,650	45,000	-	45,000	55,504	40,500	(4,500)
121411-42102	Plumbing Permits	41,929	45,000	-	45,000	47,042	40,500	(4,500)
121411-42103	Zoning Board Fees	-	-	-	-	75	-	-
121411-42111	Aquaculture Review Fees	100	-	-	-	-	-	-
		391,916	340,000	-	340,000	370,123	306,000	(34,000)
<u>Town Clerk</u>								
121611-42200	Hunting & Fishing Licenses	503	400	-	400	300	424	24
121611-42201	Dog Licenses	2,561	2,600	-	2,600	2,600	2,600	-
121611-42202	Vital Statistics	46,227	38,000	-	38,000	38,000	40,000	2,000
121611-42203	General Licenses	29,927	30,265	-	30,265	26,500	29,100	(1,165)
121611-42204	Victualer Licenses	29,300	21,975	-	21,975	21,975	24,285	2,310
121611-42205	Shellfish Licenses	36,450	37,250	-	37,250	37,250	37,625	375
121611-42206	Neutered/Spayed Dog License	4,600	4,500	-	4,500	4,300	4,500	-
121611-42208	Postage Fees	-	-	-	-	-	-	-
121611-42210	Mooring Fees	17,380	17,492	-	17,492	17,492	17,492	-
121611-42215	Marijuana Licenses	5,800	12,800	-	12,800	11,000	10,400	(2,400)
151621-45103	Unlicensed Dogs	4,525	3,125	-	3,125	3,125	3,125	-
151611-45108	General License Late Penalty	560	330	-	330	225	330	-
151611-45109	Mooring Fee Late Penalty	600	500	-	500	500	500	-
151611-45110	Victualers License Late Penalty	1,290	570	-	570	480	570	-
151611-45111	Shellfish License Late Penalty	1,200	-	-	-	-	-	-
191611-49000	Miscellaneous	2,522	2,260	-	2,260	2,260	2,260	-
		183,445	172,067	-	172,067	166,007	173,211	1,144
<u>Planning Department</u>								
121911-42300	Planning Fees	118,119	40,000	-	40,000	61,059	36,000	(4,000)
151911-45120	Zoning Violation Fees	-	-	-	-	150	-	-
191911-49000	Miscellaneous	1,175	200	-	200	216	180	(20)
		119,294	40,200	-	40,200	61,425	36,180	(4,020)

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

		2021-22	2022-23	2022-23	2022-23	2022-23	2023-24	Department
		Actual	Budget	Adjustments	Adjusted	Estimated	Department	Increase/ (Decrease)
<u>Fire Department</u>								
122121-42400	Fire Code Permits	3,646	2,000	-	2,000	2,000	2,000	-
142121-44155	Ambulance Service Fees	1,463,813	1,100,000	-	1,100,000	1,300,000	1,100,000	-
142121-44166	Special Detail, Fire	5,649	1,000	-	1,000	6,000	2,000	1,000
152121-45104	Fire False Alarms	300	1,000	-	1,000	-	1,000	-
152121-45107	Fire Code Violation Fines	1,200	100	-	100	1,600	100	-
192194-49151	Sale of Vehicles - Fire	8,975	-	-	-	-	-	-
192121-49000	Miscellaneous	(355)	1,000	-	1,000	100	1,000	-
		1,483,228	1,105,100	-	1,105,100	1,309,700	1,106,100	1,000
<u>Police Department</u>								
122221-42500	Concealed Weapons Permits	456	500	-	500	380	500	-
122221-42501	Parking Permit Fee	425	150	-	150	150	150	-
142221-44161	Witness Fees	5,780	1,600	-	1,600	3,507	1,600	-
142221-44162	Police Reports	5,168	4,000	-	4,000	4,182	4,000	-
142221-44163	School Resource Officer	96,500	100,360	-	100,360	100,360	100,360	-
142221-44165	Special Details	(6,029)	3,000	-	3,000	3,000	3,000	-
142221-44167	Dispatch Services Fees	159,984	159,975	-	159,975	159,975	159,975	-
142221-44168	Animal Control Officer Service Fee	20,157	20,000	-	20,000	20,000	20,000	-
152221-45100	Ordinance Fines	1,040	1,000	-	1,000	995	1,000	-
152221-45101	Parking Violations	28,622	35,000	-	35,000	36,150	35,000	-
152221-45102	Leash Law Receipts	125	200	-	200	125	200	-
152221-45105	False Alarm Fines	10	100	-	100	15	100	-
	COPS Grant	-	-	-	-	-	45,000	45,000
192221-49000	Miscellaneous	75,150	-	-	-	5,605	-	-
		387,388	325,885	-	325,885	334,444	370,885	45,000

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

		2021-22 Actual	2022-23 Budget	2022-23 Adjustments	2022-23 Adjusted	2022-23 Estimated	2023-24 Department	Department Increase/ (Decrease)
<u>Public Works Department</u>								
123131-42600	Opening Permits	53,390	35,000	-	35,000	32,973	35,000	-
143131-44174	Labor & Materials	4,509	1,500	-	1,500	1,319	1,500	-
143431-44175	Solid Waste Recycling	10,542	10,000	-	10,000	7,264	10,000	-
193131-49000	Miscellaneous	42,451	1,000	-	1,000	500	1,000	-
		110,892	47,500	-	47,500	42,056	47,500	-
<u>Human Services</u>								
194141-49103	General Assistance Recovery	1,044	-	-	-	1,987	-	-
-	Maine Housing Grant	-	-	-	-	-	75,000	75,000
		1,044	-	-	-	1,987	75,000	75,000
<u>Parks and Recreation</u>								
145051-44121	Rental of Property	12,557	10,200	-	10,200	12,375	10,200	-
195051-49000	Recreation Misc.	402	400	-	400	418	400	-
		12,959	10,600	-	10,600	12,793	10,600	-
<u>Unclassified</u>								
191192-49100	CATV Fees	300,849	290,000	-	290,000	297,997	300,000	10,000
191194-49150	Sale of General Assets	10,635	-	-	-	-	-	-
161193-46100	Interest on General Funds	94,690	80,000	-	80,000	700,000	500,000	420,000
191111-49101	Workers Comp. Dividend	23,875	-	-	-	26,956	-	-
191111-49106	Workers Comp. Proceeds	26,553	-	-	-	11,227	-	-
191111-49104	Prop & Casualty Dividend	9,763	-	-	-	-	-	-
171952-47000	From BDC	25,000	25,000	-	25,000	25,000	25,000	-
		491,365	395,000	-	395,000	1,061,180	825,000	430,000
TOTAL MUNICIPAL REVENUE		8,209,545	7,235,154	-	7,235,154	8,357,710	7,790,778	555,624

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

		2021-22	2022-23	2022-23	2022-23	2022-23	2023-24	Department
		Actual	Budget	Adjustments	Adjusted	Estimated	Department	Increase/ (Decrease)
<u>Education Revenues</u>								
134546-43120	State School Subsidy	13,123,839	14,050,403	-	14,050,403	14,050,403	14,050,403	-
144545-44100	Tuition, etc.	178,754	492,046	-	492,046	492,046	492,046	-
194545-49000	Miscellaneous	151,860	149,603	-	149,603	149,603	149,603	-
TOTAL EDUCATION REVENUE		13,454,453	14,692,052	-	14,692,052	14,692,052	14,692,052	-
TOTAL REVENUES		21,663,998	21,927,206	-	21,927,206	23,049,762	22,482,830	555,624
<u>Other Sources</u>								
199980-48099	From Other Funds	45,723	-	-	-	-	-	-
199980-48100	Special Revenue (TIF) Funds	807,122	866,170	-	866,170	866,170	1,022,055	155,885
TOTAL OTHER SOURCES		852,845	866,170	-	866,170	866,170	1,022,055	155,885

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

		2021-22	2022-23	2022-23	2022-23	2022-23	2023-24	Department
		Actual	Budget	Adjustments	Adjusted	Estimated	Department	Increase/ (Decrease)
<u>Use of General Fund Balances</u>								
181100-48000	Unassigned Fund Balance	-	500,000	-	500,000	-	660,000	160,000
181100-48000	Encumbrances	-	-	166,592	166,592	-	-	-
181100-48001	State Revenue Sharing Balance	-	300,000	-	300,000	-	250,000	(50,000)
184500-48004	Restricted Fund Balance - Education	-	3,510,784	-	3,510,784	-	3,510,784	-
	TOTAL USE OF BALANCES	-	4,310,784	166,592	4,477,376	-	4,420,784	110,000
	TOTAL REVS. O.S. & BALS.	22,516,843	27,104,160	166,592	27,270,752	23,915,932	27,925,669	821,509
<u>State Revenue Sharing</u>								
131192-43101	Revenue Sharing	3,979,488	4,371,097	-	4,371,097	4,500,000	5,166,269	795,172
<u>Property Taxes</u>								
111190-41101	Property Taxes	50,622,253	53,999,452	-	53,999,452	55,003,628	55,742,264	1,742,812
111190-41103	Decrease/(Increase) in Deferred Taxes	47,075	(200,000)	-	(200,000)	(150,000)	(200,000)	-
111190-41104	Tax Abatements	(52,252)	(75,000)	-	(75,000)	(75,000)	(75,000)	-
111190-41199	Other	-	(884,694)	-	(884,694)	-	11,603	896,297
	Subtotal	50,617,076	52,839,758	-	52,839,758	54,778,628	55,478,867	2,639,109
	TOTAL	77,113,407	84,315,015	166,592	84,481,607	83,194,560	88,570,805	4,255,790

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

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>ADMINISTRATION - 11000</u>							
PERSONNEL SERVICES							
51010 Salaries, Full-time	360,822	357,682	-	357,682	380,714	405,444	47,762
51110 Overtime	42	-	-	-	25	-	-
	360,864	357,682	-	357,682	380,739	405,444	47,762
EMPLOYEE BENEFITS							
51410 Social Security/FICA	22,620	23,451	-	23,451	23,818	26,138	2,687
51420 Medicare	5,290	5,484	-	5,484	5,571	6,113	629
51430 Maine PERS	37,150	36,483	-	36,483	38,525	41,355	4,872
51440 Health Benefit	75,000	76,000	-	76,000	76,000	76,000	-
51490 Deferred Compensation	15,548	15,182	-	15,182	15,182	15,182	-
	155,608	156,600	-	156,600	159,096	164,788	8,188
CONTRACTUAL SERVICES							
52030 Pro Servs - Medical	3,772	7,500	-	7,500	2,500	3,500	(4,000)
52090 Pro Servs - Other	12,461	15,000	-	15,000	1,500	43,000	28,000
52330 Rental of Facilities	1,250	-	-	-	2,500	2,500	2,500
52500 Postage	51	300	-	300	150	300	-
52510 Telephone	2,683	2,640	-	2,640	2,334	2,640	-
52520 Advertising	4,793	5,500	-	5,500	6,075	10,100	4,600
52530 Printing	907	1,180	-	1,180	200	480	(700)
52540 Photocopies	1,141	1,680	-	1,680	1,200	1,680	-
52610 Travel	2,010	750	-	750	700	750	-
52640 Training	1,281	6,700	-	6,700	600	4,000	(2,700)
52660 Personnel Testing	-	750	-	750	500	750	-
52661 Background Checks	2,714	3,500	-	3,500	2,600	3,500	-
52670 Membership & Dues	2,124	1,995	-	1,995	1,500	1,995	-
	35,187	47,495	-	47,495	22,359	75,195	27,700

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>ADMINISTRATION - 11000</u>							
(continued)							
MATERIALS & SUPPLIES							
53020 Office Supplies	8,184	7,800	-	7,800	6,000	7,800	-
	8,184	7,800	-	7,800	6,000	7,800	-
PROGRAMS							
51460 Life Insurance (Retirees)	13,172	11,500	-	11,500	12,000	11,500	-
51465 Medical/Dep Care	3,278	4,315	-	4,315	4,200	4,315	-
55000 Program	4,898	5,000	-	5,000	4,800	10,000	5,000
55105 Personnel Board	19	300	-	300	100	300	-
	21,367	21,115	-	21,115	21,100	26,115	5,000
TOTAL	581,210	590,692	-	590,692	589,294	679,342	88,650

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

Salaries, Full-time:

Town Manager	121,128
Assistant Town Manager	118,570
Administrative Assistant	69,340
Human Resources Director	95,317
One day calculation	1,089
	405,444

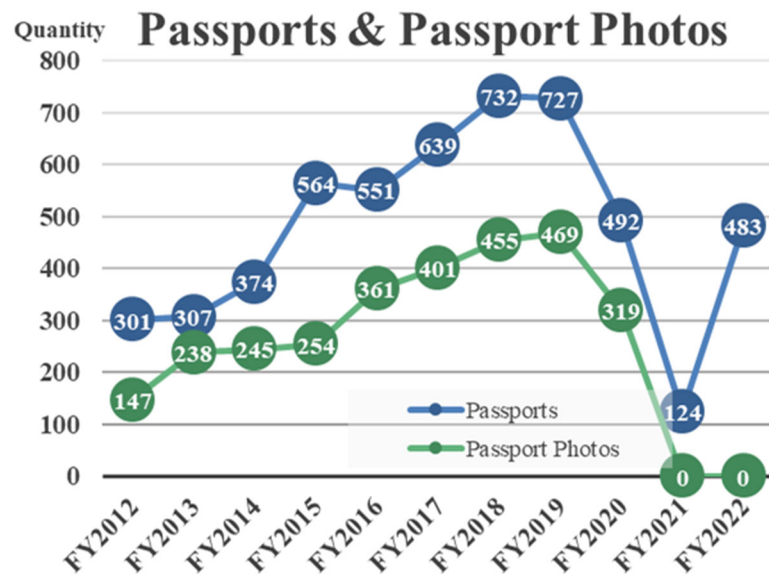
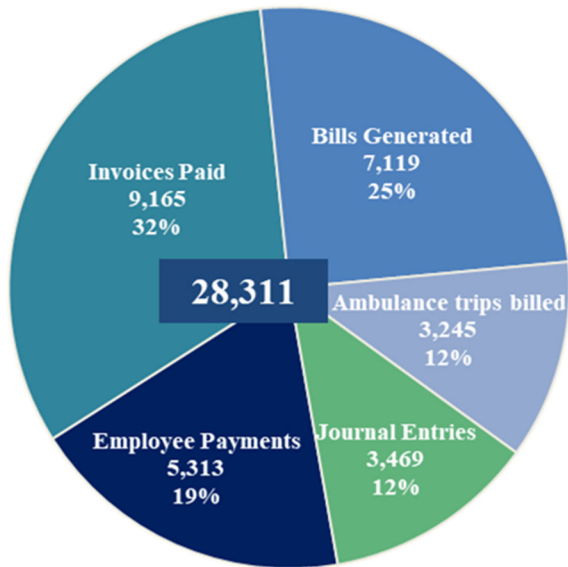
The Town Manager's benefit package includes deferred compensation.

FINANCE DEPARTMENT

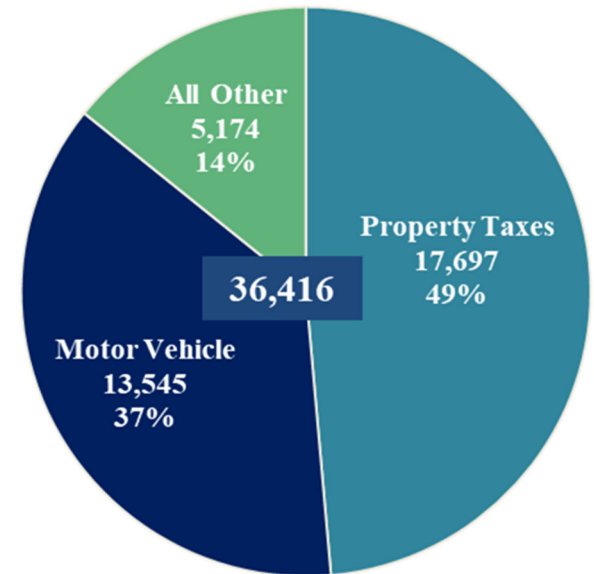
The Finance Department is responsible for the financial matters of the Town, which includes financial reporting, accounting, treasury functions, payroll, general billing, tax billing and collections.

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

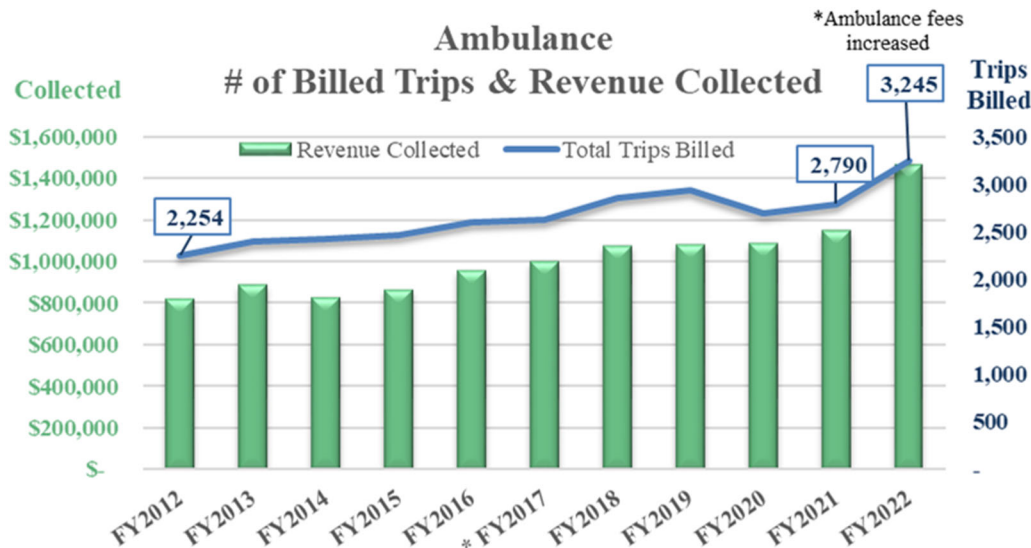
Accounting Transactions



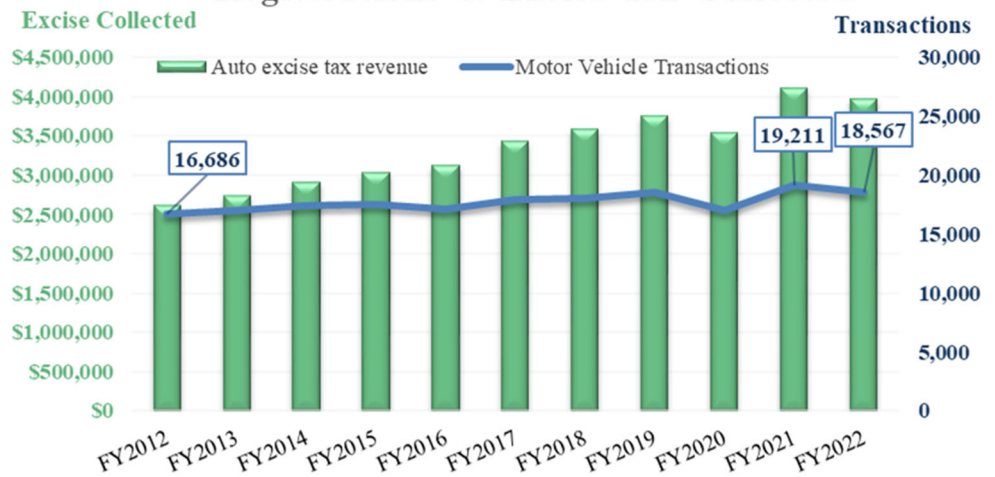
Public Counter Transactions



Ambulance # of Billed Trips & Revenue Collected



Motor Vehicle Registrations & Excise Tax Collected



	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>FINANCE DEPARTMENT - 11100</u>							
PERSONNEL SERVICES							
51010 Salaries, Full-time	480,153	549,313	-	549,313	574,045	645,702	96,389
51040 Wages, Part-time	-	-	-	-	-	-	-
51110 Overtime	1,666	1,000	-	1,000	2,000	2,000	1,000
	481,819	550,313	-	550,313	576,045	647,702	97,389
EMPLOYEE BENEFITS							
51410 Social Security/FICA	29,030	35,210	-	35,210	35,062	41,318	6,108
51420 Medicare	6,789	8,235	-	8,235	8,200	9,663	1,428
51430 Maine PERS	38,791	44,683	-	44,683	46,294	52,532	7,849
51440 Health Benefit	150,000	171,000	-	171,000	171,000	171,000	-
51490 Deferred Compensation	6,291	6,735	-	6,735	7,333	7,961	1,226
	230,901	265,863	-	265,863	267,889	282,474	16,611
CONTRACTUAL SERVICES							
52090 Pro Servs - Other	3,582	5,960	-	5,960	4,500	6,212	252
52260 R & M Equipment	4,431	4,866	-	4,866	4,600	5,411	545
52330 Rental of Facilities	1,250	2,400	-	2,400	1,288	1,320	(1,080)
52360 Equipment Rental	660	700	-	700	660	700	-
52500 Postage	18,639	21,257	-	21,257	20,500	22,737	1,480
52510 Telephone	2,774	2,880	-	2,880	2,800	2,880	-
52530 Printing	10,144	15,678	-	15,678	13,000	15,325	(353)
52540 Photocopies	2,961	2,700	-	2,700	2,500	2,700	-
52610 Travel	97	1,000	-	1,000	500	1,000	-
52640 Training	2,000	13,000	-	13,000	6,000	13,000	-
52670 Membership & Dues	990	1,067	-	1,067	1,050	1,110	43
52870 Licenses	5,087	4,428	-	4,428	4,854	5,208	780
52871 Filing Fees	-	500	-	500	-	500	-
52880 Registry of Deeds	6,244	9,880	-	9,880	5,670	9,405	(475)
	58,859	86,316	-	86,316	67,922	87,508	1,192

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>FINANCE DEPARTMENT - 11100</u> (continued)							
MATERIALS & SUPPLIES							
53020 Office Supplies	10,332	7,100	-	7,100	5,025	6,200	(900)
53030 Computer Supplies	-	600	-	600	-	600	-
53062 Publications	1,934	1,475	-	1,475	1,340	1,355	(120)
	12,266	9,175	-	9,175	6,365	8,155	(1,020)
 TOTAL	 783,845	 911,667	 -	 911,667	 918,221	 1,025,839	 114,172

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

Salaries, Full-time:

Finance Director	125,495
Deputy Director	107,940
Accounting Asst.	71,865
Accounting Asst.	60,420
PR/HR Coordinator	73,718
Office Manager - Tax	60,050
Assistant Tax Collector	49,273
Assistant Tax Collector	48,416
Assistant Tax Collector	46,787
One day calculation	1,738
	645,702

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>TECHNOLOGY SERVICES - 11150</u>							
PERSONNEL SERVICES							
51010 Salaries, Full-time	75,880	75,847	-	75,847	133,530	266,576	190,729
	75,880	75,847	-	75,847	133,530	266,576	190,729
EMPLOYEE BENEFITS							
51410 Social Security/FICA	4,383	4,725	-	4,725	8,157	16,825	12,100
51420 Medicare	1,025	1,105	-	1,105	1,908	3,935	2,830
51430 Maine PERS	7,812	7,736	-	7,736	4,524	19,858	12,122
51440 Health Benefit	18,750	19,000	-	19,000	19,000	57,000	38,000
51490 Deferred Compensation	-	-	-	-	1,470	4,313	4,313
	31,970	32,566	-	32,566	35,059	101,931	69,365
CONTRACTUAL SERVICES							
52070 GIS	-	-	-	-	-	17,549	17,549
52070 Computer Services	101,975	127,932	-	127,932	122,000	118,200	(9,732)
52090 Pro Servs - Other	-	-	-	-	-	-	-
52139 Computer Disposal	-	300	-	300	300	500	200
52260 R&M Equipment	6,166	6,000	-	6,000	6,000	6,500	500
52510 Telephone	426	360	-	360	270	960	600
52516 Internet Services	9,427	21,520	-	21,520	21,470	15,830	(5,690)
52530 Printing	69	51	-	51	40	51	-
52540 Photocopies	-	35	-	35	10	35	-
52610 Travel	-	500	-	500	-	500	-
52640 Training	2,780	3,500	-	3,500	-	3,500	-
52670 Membership/Dues	-	400	-	400	-	400	-
52870 Licenses	111,012	157,216	-	157,216	149,000	205,538	48,322
	231,855	317,814	-	317,814	299,090	369,563	51,749

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>TECHNOLOGY SERVICES - 11150</u>							
(continued)							
MATERIALS & SUPPLIES							
53020 Office Supplies	409	1,000	-	1,000	800	800	(200)
53030 Computer Supplies	13,756	14,000	-	14,000	14,000	15,000	1,000
	14,165	15,000	-	15,000	14,800	15,800	800
CAPITAL							
56600 Capital Equipment	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
TOTAL	353,870	441,227	-	441,227	482,479	753,870	312,643

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.

Salaries Full-time:

IT Director	98,700
GIS Administrator	95,460
IT Technician	71,700
One day calculation	716
	266,576

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department 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	-
EMPLOYEE BENEFITS							
51410 Social Security/FICA	2,325	2,325	-	2,325	2,325	2,325	-
51420 Medicare	544	544	-	544	544	544	-
	2,869	2,869	-	2,869	2,869	2,869	-
CONTRACTUAL SERVICES							
52010 Audit Services	36,500	38,000	-	38,000	38,000	40,000	2,000
52020 Legal Services	121,080	139,000	-	139,000	110,000	130,000	(9,000)
52090 Pro Servs - Other	-	2,000	-	2,000	2,000	2,000	-
52520 Advertising	5,586	4,000	-	4,000	3,500	4,000	-
52540 Photocopies	1,254	2,000	-	2,000	1,000	2,000	-
52640 Training	125	500	-	500	250	500	-
52670 Membership & Dues	21,629	23,500	-	23,500	22,000	23,500	-
	186,174	209,000	-	209,000	176,750	202,000	(7,000)
MATERIALS & SUPPLIES							
53010 General Supplies	311	500	-	500	500	500	-
	311	500	-	500	500	500	-
PROGRAMS							
55000 Program	3,324	-	-	-	-	-	-
	3,324	-	-	-	-	-	-
TOTAL	230,178	249,869	-	249,869	217,619	242,869	(7,000)

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.

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>TOWN HALL BUILDING - 11210</u>							
CONTRACTUAL SERVICES							
52090 Professional Services	12,231	14,500	-	14,500	12,500	14,500	-
52100 Electricity	108,479	81,600	-	81,600	108,000	120,000	38,400
52110 Water	2,555	2,850	-	2,850	2,600	2,850	-
52120 Sewer	888	1,100	-	1,100	1,200	1,400	300
52130 Rubbish Disposal	1,712	1,800	-	1,800	1,728	1,800	-
52150 Custodial Services	52,877	65,000	-	65,000	60,000	65,000	-
52220 R & M Building	6,232	25,000	-	25,000	24,000	25,000	-
52260 R & M Equipment	1,111	3,000	-	3,000	1,600	3,000	-
52360 Equipment Rental	144	144	-	144	144	144	-
52510 Telephone	1,696	1,800	-	1,800	1,704	1,800	-
52530 Printing	-	50	-	50	-	50	-
52540 Photocopies	-	50	-	50	-	50	-
	187,925	196,894	-	196,894	213,476	235,594	38,700
MATERIALS & SUPPLIES							
53010 General Supplies	3,685	4,000	-	4,000	3,000	4,000	-
53015 COVID Supplies	1,056	-	-	-	-	-	-
53125 Natural Gas	22,797	25,920	-	25,920	18,000	21,600	(4,320)
53150 Janitorial Supplies	3,928	6,000	-	6,000	5,500	6,000	-
53730 Minor Equip/Hand Tools	777	1,000	-	1,000	500	500	(500)
	32,243	36,920	-	36,920	27,000	32,100	(4,820)
TOTAL	220,168	233,814	-	233,814	240,476	267,694	33,880

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

Natural Gas	8,640	therms	\$2.50	\$2.50	21,600
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	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>RISK MANAGEMENT - 11230</u>							
PERSONNEL SERVICES							
51510 Unemployment Compensation	16,120	20,000	-	20,000	10,000	20,000	-
51520 Worker's Compensation	436,170	405,843	-	405,843	431,010	463,346	57,503
	452,290	425,843	-	425,843	441,010	483,346	57,503
CONTRACTUAL SERVICES							
52410 Comp General Liability	26,527	30,000	-	30,000	26,686	30,000	-
52420 Property Insurance	18,174	20,000	-	20,000	20,391	22,000	2,000
52421 Electronic Data Process	2,609	2,800	-	2,800	2,609	3,600	800
52423 Boiler & Machinery	-	-	-	-	-	-	-
52425 Fine Arts	210	300	-	300	210	300	-
52430 Vehicle	76,221	82,300	-	82,300	88,492	95,600	13,300
52435 Mobile Equip & Inland Marine	12,714	13,500	-	13,500	9,562	10,800	(2,700)
52440 Pub Official Liability	9,978	11,000	-	11,000	9,919	11,000	-
52452 Ambulance Malpractice	3,336	3,336	-	3,336	3,336	3,336	-
52454 Police Prof Liability	23,134	25,000	-	25,000	22,353	24,000	(1,000)
52475 Crime Coverage	1,962	2,000	-	2,000	2,548	2,600	600
52480 Library Insurance	25,396	27,428	-	27,428	26,904	29,060	1,632
52498 Miscellaneous	-	500	-	500	1,416	1,500	1,000
52499 Deductible Payments	-	5,000	-	5,000	3,500	3,500	(1,500)
	200,261	223,164	-	223,164	217,926	237,296	14,132
TOTAL	652,551	649,007	-	649,007	658,936	720,642	71,635

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

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>EMPLOYEE BENEFITS - 11240</u>							
PERSONNEL SERVICES							
51410 FICA	472,212	573,129	-	573,129	528,130	653,780	80,651
51420 Medicare	145,838	174,641	-	174,641	162,081	194,876	20,235
51430 Maine PERS	1,089,163	1,251,948	-	1,251,948	1,196,647	1,374,868	122,920
51440 Health Benefit	2,940,937	3,317,083	-	3,317,083	3,317,083	3,500,750	183,667
51460 Life Insurance	13,172	11,500	-	11,500	12,000	11,500	-
51465 Medical/Dep Care	3,278	4,315	-	4,315	4,200	4,315	-
51490 Deferred Compensation	85,787	76,201	-	76,201	71,318	70,768	(5,433)
	4,750,387	5,408,817	-	5,408,817	5,291,459	5,810,857	402,040
<i>Distributed to Departments</i>	(4,750,387)	(5,408,817)	-	(5,408,817)	(5,291,459)	(5,810,857)	(402,040)
TOTAL	-	-	-	-	-	-	-

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

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

Maine Public Employees Retirement System: Brunswick joined the Maine Public Employees Retirement System (MainePERS) as a participating district on July 1, 1950. In 1995 the Town joined the Consolidated Participating Local District (PLD) plan. Firefighters and Police have special plan provisions that allow them to retire after 20 or 25 years of service, regardless of age. The Town's contribution rates to MainePERS are established annually by an actuarial analysis. The employer contribution rate for firefighters is 13.4% and 14.7% for police officers. For all other employees the rate is 10.2%.

Health Benefit: Includes funding for both health insurance and health insurance buy-back. Health insurance is provided through the Maine Municipal Employees Health Trust (MMEHT), with the Town paying 85% of the premium; employees pay 15%. The budget reflects an estimated rate increase of 10% for January 1, 2023. Buy-back is a cash payment for those who elect not to take health insurance. Beginning with the 2013-14 budget, the health benefit is charged to departments on a per employee basis. The rate per eligible employee for 2022-23 is \$19,000, which represents a blended rate of all coverage options.

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

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

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

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>CABLE TV - 11250</u>							
PERSONNEL SERVICES							
51010 Salaries, Full-time	52,231	52,201	-	52,201	12,955	60,339	8,138
51040 Wages, Part-time	12,163	15,000	-	15,000	53,121	25,000	10,000
51110 Overtime	-	-	-	-	4,768	-	-
	64,394	67,201	-	67,201	70,844	85,339	18,138
EMPLOYEE BENEFITS							
51410 Social Security/FICA	3,847	4,166	-	4,166	4,377	5,291	1,125
51420 Medicare	900	974	-	974	1,024	1,237	263
51430 Maine PERS	5,377	5,325	-	5,325	1,322	6,155	830
51440 Health Benefit	18,750	19,000	-	19,000	19,000	19,000	-
	28,874	29,465	-	29,465	25,723	31,683	2,218
CONTRACTUAL SERVICES							
52260 R & M Equipment	342	2,000	-	2,000	1,000	2,000	-
52510 Telephone	583	750	-	750	620	750	-
52530 Printing	34	50	-	50	31	50	-
52540 Photocopies	-	11	-	11	5	11	-
52610 Travel	30	100	-	100	-	100	-
52640 Training	1,390	2,500	-	2,500	-	2,500	-
52670 Membership & Dues	250	350	-	350	250	350	-
52870 Licenses	5,544	8,810	-	8,810	6,500	9,070	260
	8,173	14,571	-	14,571	8,406	14,831	260
MATERIALS & SUPPLIES							
53010 General Supplies	761	850	-	850	800	1,650	800
53730 Minor Equipment	454	500	-	500	250	500	-
	1,215	1,350	-	1,350	1,050	2,150	800
TOTAL	102,656	112,587	-	112,587	106,023	134,003	21,416
Salaries, Full-time				Cable TV Coordinator		60,177	
				One Day Calculation		162	
						60,339	

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>ASSESSING - 11300</u>							
PERSONNEL SERVICES							
51010 Salaries, Full-time	176,387	182,199	-	182,199	200,814	221,238	39,039
51110 Overtime	-	1,225	-	1,225	-	1,225	-
	176,387	183,424	-	183,424	200,814	222,463	39,039
EMPLOYEE BENEFITS							
51410 Social Security/FICA	10,191	11,595	-	11,595	11,941	14,054	2,459
51420 Medicare	2,383	2,712	-	2,712	2,793	3,287	575
51430 Maine PERS	12,902	13,413	-	13,413	14,611	16,346	2,933
51440 Health Benefit	56,250	57,000	-	57,000	57,000	57,000	-
51490 Deferred Compensation	3,064	3,115	-	3,115	3,455	3,733	618
	84,790	87,835	-	87,835	89,800	94,420	6,585
CONTRACTUAL SERVICES							
52090 Pro Servs - Other	-	11,000	10,000	21,000	17,500	11,000	-
52500 Postage	1,498	2,000	-	2,000	1,700	2,000	-
52510 Telephone	1,056	1,080	-	1,080	1,050	1,080	-
52530 Printing	1,419	2,400	-	2,400	1,800	2,400	-
52540 Photocopies	529	1,500	-	1,500	1,200	1,500	-
52610 Travel	1,149	2,650	-	2,650	1,600	2,650	-
52640 Training	1,670	4,000	-	4,000	1,700	4,000	-
52670 Membership & Dues	630	660	-	660	630	660	-
52870 Licenses	7,941	12,965	-	12,965	12,712	14,184	1,219
52880 Registry of Deeds	2,123	2,500	-	2,500	2,250	2,500	-
	18,015	40,755	10,000	50,755	42,142	41,974	1,219

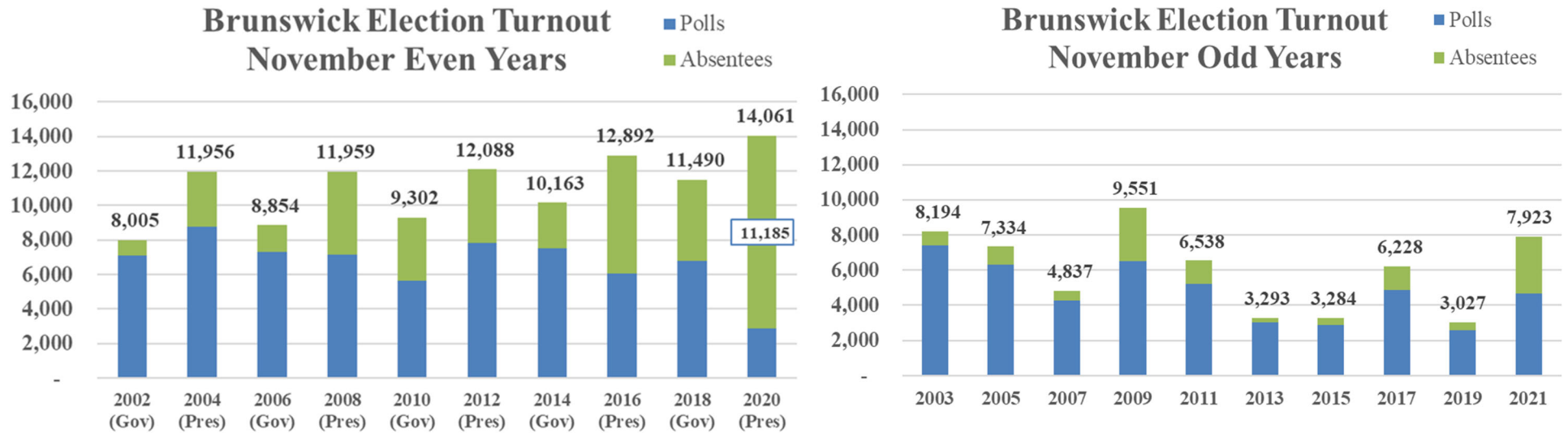
	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>ASSESSING - 11300</u> (continued)							
MATERIALS & SUPPLIES							
53020 Office Supplies	569	2,400	-	2,400	700	2,000	(400)
53030 Computer Supplies	-	900	-	900	200	900	-
53062 Publications	656	700	-	700	762	750	50
	1,225	4,000	-	4,000	1,662	3,650	(350)
TOTAL	280,417	316,014	10,000	326,014	334,418	362,507	46,493

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

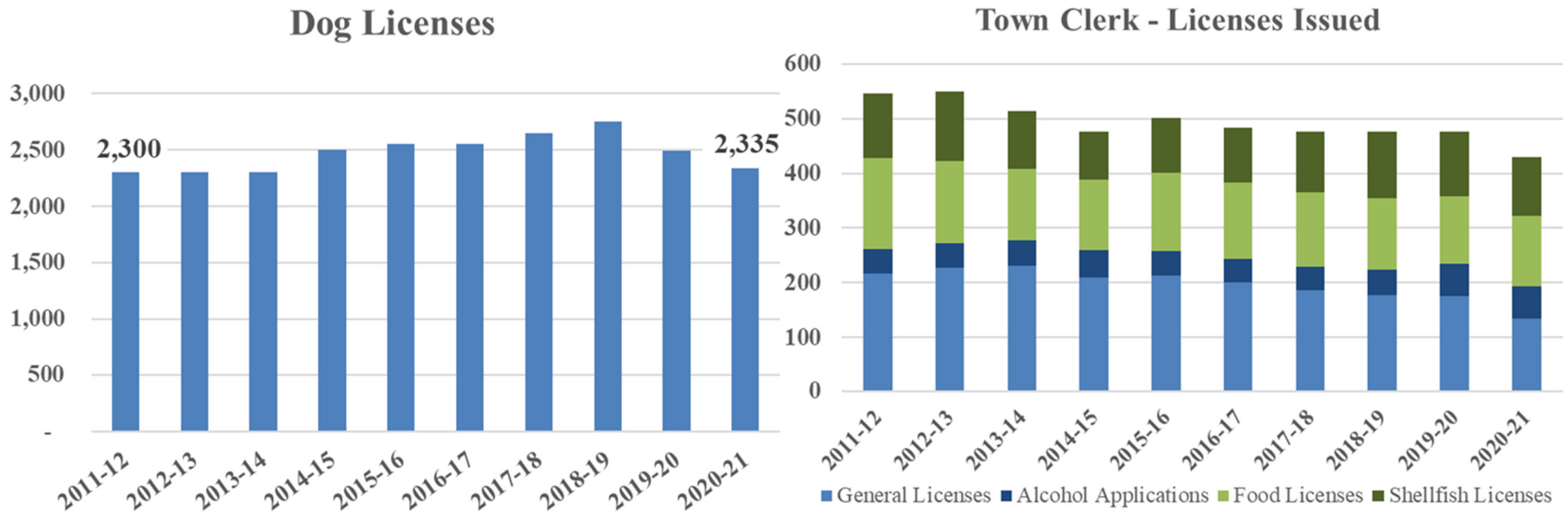
Salaries, Full-time:	Assessor	95,063
	Appraiser	63,881
	Appraiser	61,699
	One day calculation	595
		221,238
Professional Services:	Vision Programming	1,000
	Technical Assistance	10,000
		11,000

TOWN CLERK & ELECTIONS

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



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



	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>TOWN CLERK & ELECTIONS - 11600</u>							
PERSONNEL SERVICES							
51010 Salaries, Full-time	205,097	218,371	-	218,371	236,588	257,627	39,256
51040 Wages, Part-time	29,988	73,033	-	73,033	73,033	111,760	38,727
51110 Overtime	3,914	8,727	-	8,727	8,727	11,735	3,008
	238,999	300,131	-	300,131	318,348	381,122	80,991
EMPLOYEE BENEFITS							
51410 Social Security/FICA	12,998	18,608	-	18,608	18,025	23,629	5,021
51420 Medicare	3,040	4,352	-	4,352	4,215	5,526	1,174
51430 Maine PERS	21,031	23,164	-	23,164	25,437	27,475	4,311
51440 Health Benefit	75,000	76,000	-	76,000	76,000	76,000	-
	112,069	122,124	-	122,124	123,677	132,630	10,506
CONTRACTUAL SERVICES							
52090 Pro Servs - Other	13,667	15,470	-	15,470	15,470	20,570	5,100
52360 Equipment Rental	4,000	5,336	-	5,336	5,336	5,336	-
52500 Postage	2,061	7,825	-	7,825	7,825	11,043	3,218
52510 Telephone	1,214	1,858	-	1,858	1,400	1,708	(150)
52520 Advertising	1,808	1,100	-	1,100	1,100	1,300	200
52530 Printing	4,677	8,480	-	8,480	8,480	7,630	(850)
52540 Photocopies	1,513	2,930	-	2,930	2,500	2,930	-
52610 Travel	15	448	-	448	400	603	155
52640 Training	2,912	4,760	-	4,760	4,760	8,010	3,250
52670 Membership & Dues	607	520	-	520	520	520	-
	32,474	48,727	-	48,727	47,791	59,650	10,923

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>TOWN CLERK & ELECTIONS - 11600</u>							
(continued)							
MATERIALS & SUPPLIES							
53020 Office Supplies	3,173	4,100	-	4,100	3,500	4,500	400
53030 Computer Supplies	-	-	-	-	75	-	-
53062 Publications	-	75	-	75	75	75	-
	3,173	4,175	-	4,175	3,650	4,575	400
CAPITAL OUTLAY							
56600 Capital - Equipment	5,899	-	-	-	-	-	-
	5,899	-	-	-	-	-	-
TOTAL	392,614	475,157	-	475,157	493,466	577,977	102,820

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	112,179
Deputy Clerk	55,498
Assistant Clerk	44,712
Assistant Clerk	44,542
One day calculation	696
	257,627

Wages, Part-time:

Pre Election (3)	63,000
Election Day (3)	47,760
Miscellaneous	1,000
	111,760

Professional Services:

Election Programming	2,770
Code Supplement	5,450
Book binding, AVS programming, Record destruct, background ch	4,650
Mooring Program	5,100
Iworq Online Business Licenses	2,600
	20,570

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>ENGINEERING - 11800</u>							
PERSONNEL SERVICES							
51010 Salaries, Full-time	116,659	231,955	-	231,955	154,907	186,501	(45,454)
	116,659	231,955	-	231,955	154,907	186,501	(45,454)
EMPLOYEE BENEFITS							
51410 Social Security/FICA	7,638	14,471	-	14,471	9,561	11,991	(2,480)
51420 Medicare	1,786	3,384	-	3,384	2,236	2,804	(580)
51430 Maine PERS	5,743	23,659	-	23,659	6,973	8,928	(14,731)
51440 Health Benefit	26,563	53,833	-	53,833	53,833	38,000	(15,833)
51490 Deferred Compensation	3,652	-	-	-	5,188	5,938	5,938
	45,382	95,347	-	95,347	77,791	67,661	(27,686)
CONTRACTUAL SERVICES							
52061 GIS	44,414	55,920	-	55,920	5,820	5,820	(50,100)
52090 Pro Servs - Other	-	1,000	-	1,000	1,000	40,000	39,000
52240 R & M Vehicle	1,122	1,700	-	1,700	750	1,700	-
52260 R & M Equipment	5,715	900	-	900	750	900	-
52500 Postage	474	350	-	350	320	350	-
52510 Telephone	2,072	2,880	-	2,880	2,300	2,400	(480)
52530 Printing	1,658	1,600	-	1,600	1,400	1,600	-
52540 Photocopies	156	565	-	565	500	565	-
52610 Travel	-	200	-	200	-	200	-
52640 Training	208	3,340	-	3,340	700	3,340	-
52670 Membership & Dues	293	995	-	995	500	600	(395)
	56,112	69,450	-	69,450	14,040	57,475	(11,975)
MATERIALS & SUPPLIES							
53020 Office Supplies	16	4,700	-	4,700	500	700	(4,000)
53075 Engineering Supplies	395	1,000	-	1,000	600	1,000	-
53220 Gasoline	331	600	-	600	300	488	(112)
	742	6,300	-	6,300	1,400	2,188	(4,112)

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>ENGINEERING - 11800</u>							
(continued)							
CAPITAL OUTLAY							
56600 Capital - Equipment	6,566	-	-	-	-	-	-
	6,566	-	-	-	-	-	-
TOTAL	225,461	403,052	-	403,052	248,138	313,825	(89,227)

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

Salaries, Full-time:	Town Engineer	98,700
	Project Engineer	87,300
	One day calculation	501
		186,501

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

Gasoline:	-	gallons at	\$3.25	\$4.00	-
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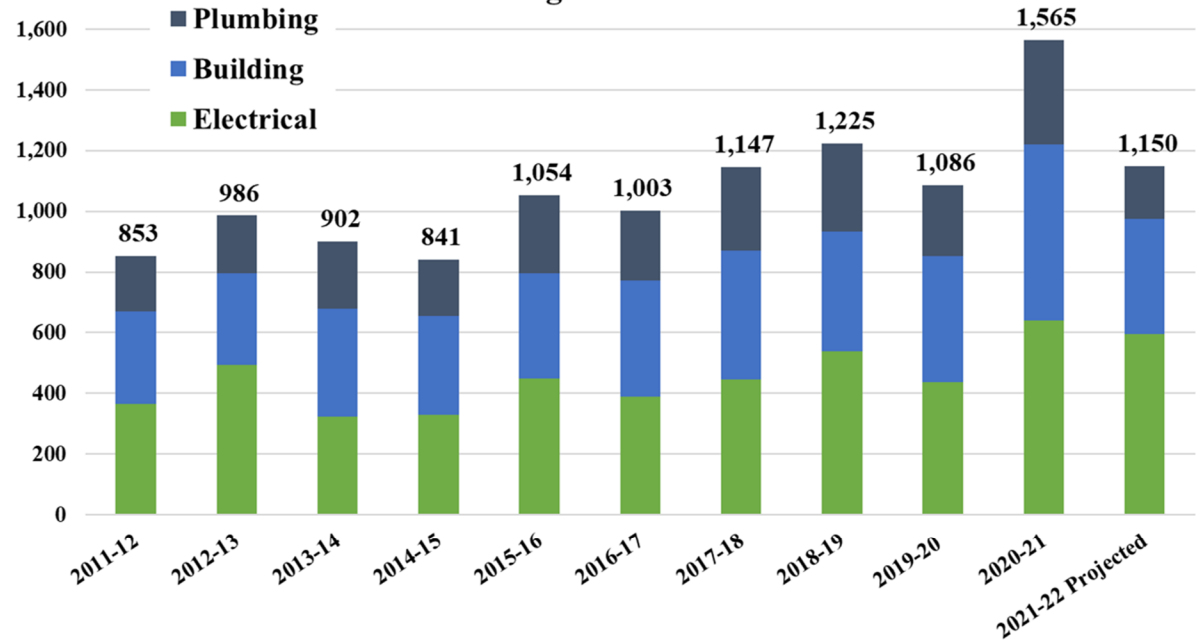
PLANNING AND DEVELOPMENT

Services include:

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

The Planning and Development Department includes the Codes Enforcement Division.

Building Permits Issued

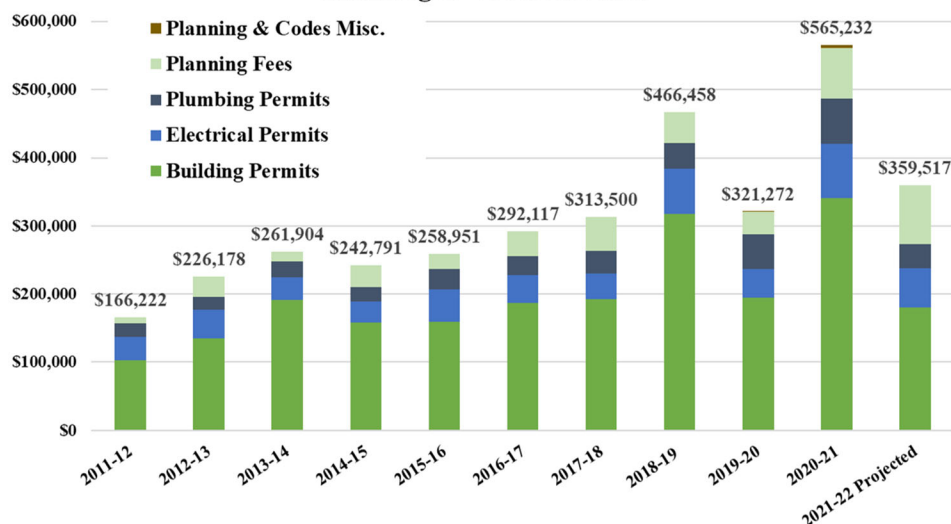


FY 2021-2022 Highlights:

Planning Board: Reviewed 29 Projects

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

Planning & Codes Revenue



	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>PLANNING & DEVELOPMENT - 11900</u>							
PERSONNEL SERVICES							
51010 Salaries, Full-time	375,718	476,452	-	476,452	405,862	536,175	59,723
51040 Wages, Part-time	298	7,795	-	7,795	1,500	14,729	6,934
	376,016	484,247	-	484,247	407,362	550,904	66,657
EMPLOYEE BENEFITS							
51410 Social Security/FICA	24,315	31,782	-	31,782	25,065	34,722	2,940
51420 Medicare	5,687	7,433	-	7,433	5,862	8,121	688
51430 Maine PERS	11,972	24,730	-	24,730	29,160	46,584	21,854
51440 Health Benefit	112,500	133,000	-	133,000	133,000	133,000	-
51490 Deferred Compensation	15,565	14,040	-	14,040	7,200	4,768	(9,272)
	170,039	210,985	-	210,985	200,287	227,195	16,210
CONTRACTUAL SERVICES							
52090 Pro Servs - Other	32,511	18,500	73,722	92,222	40,000	12,000	(6,500)
52240 R & M Vehicle	18	2,800	-	2,800	1,000	2,800	-
52260 R & M Equipment	-	703	-	703	703	703	-
52500 Postage	1,546	4,000	-	4,000	1,800	4,000	-
52510 Telephone	3,747	3,816	-	3,816	2,100	3,816	-
52520 Advertising	5,121	6,000	-	6,000	1,750	6,000	-
52530 Printing	1,137	3,000	-	3,000	1,150	3,000	-
52540 Photocopies	2,172	5,000	-	5,000	4,100	5,000	-
52610 Travel	743	1,900	-	1,900	1,200	1,900	-
52640 Training	2,495	9,160	-	9,160	5,450	9,160	-
52670 Membership & Dues	460	3,051	-	3,051	100	3,051	-
52870 Licenses	-	-	-	-	-	13,600	13,600
	49,950	57,930	73,722	131,652	59,353	65,030	7,100
MATERIALS & SUPPLIES							
53010 General Supplies	7,586	1,500	-	1,500	400	1,500	-
53020 Office Supplies	1,698	3,000	-	3,000	1,000	3,000	-
53062 Publications	3,258	3,541	-	3,541	100	2,185	(1,356)
	12,913	8,041	-	8,041	1,500	6,685	(1,356)
PROGRAMS							
55113 Conservation Commission	2,968	250	-	250	100	250	-
	2,968	250	-	250	100	250	-

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>PLANNING & DEVELOPMENT - 11900</u>							
(continued)							
CAPITAL OUTLAY							
56600 Capital - Equipment	-	15,000	-	15,000	12,875	-	(15,000)
	-	15,000	-	15,000	12,875	-	(15,000)
TOTAL	611,886	776,453	73,722	850,175	681,477	850,064	73,611

This budget funds the operation of the Planning Department and Codes Enforcement Division. The Department provides support to the Planning Board.

Salaries, Full-time:

Director of Planning & Development	99,600
Environmental Planner	82,131
Land Use Planner	79,199
Codes Enforcement Officer	79,260
Codes Enforcement Officer	70,717
Codes Enforcement Officer	73,378
Admin Assistant	50,449
One day calculation	1,441
	536,175

Wages, Part-time:

Recording Secretary for Planning Board and other committees	4,993
Bowdoin College Intern	1,000
Assistant for scanning project	8,736
	14,729

Professional Services:

Engineering/Natural Resources	5,000
On Call Historic Preservation Services	1,000
On Call Planning Advisory Services	6,000
	12,000

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>ECONOMIC DEVELOPMENT - 11950</u>							
PERSONNEL SERVICES							
51010 Salaries, Full-time	143,889	161,127	-	161,127	167,353	185,881	24,754
	143,889	161,127	-	161,127	167,353	185,881	24,754
EMPLOYEE BENEFITS							
51410 Social Security/FICA	8,529	10,020	-	10,020	9,770	11,554	1,534
51420 Medicare	1,995	2,343	-	2,343	2,285	2,702	359
51430 Maine PERS	10,681	16,435	-	16,435	17,070	18,960	2,525
51440 Health Benefit	37,500	38,000	-	38,000	38,000	38,000	-
51490 Deferred Compensation	2,407	-	-	-	-	-	-
	61,112	66,798	-	66,798	67,125	71,216	4,418
CONTRACTUAL SERVICES							
52090 Professional Services	684	25,000	-	25,000	10,000	25,000	-
52500 Postage	49	150	-	150	100	150	-
52510 Telephone	1,055	1,200	-	1,200	1,200	1,200	-
52520 Advertising	10	2,000	-	2,000	-	2,000	-
52525 Promotion	517	5,000	-	5,000	4,000	5,000	-
52530 Printing	44	200	-	200	200	500	300
52540 Photocopies	486	500	-	500	500	1,000	500
52610 Travel	155	1,100	-	1,100	500	2,200	1,100
52640 Training	123	2,000	-	2,000	1,000	3,000	1,000
52670 Membership & Dues	-	1,100	-	1,100	1,000	875	(225)
	3,123	38,250	-	38,250	18,500	40,925	2,675

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>ECONOMIC DEVELOPMENT - 11950</u>							
(continued)							
MATERIALS & SUPPLIES							
53020 Office Supplies	2,025	1,000	-	1,000	600	1,000	-
53030 Computer Supplies	-	200	-	200	50	200	-
	2,025	1,200	-	1,200	650	1,200	-
PROGRAMS							
55000 Program (Public Art, Wayfinding)	-	25,000	-	25,000	25,000	35,000	10,000
	-	25,000	-	25,000	25,000	35,000	10,000
TOTAL	210,149	292,375	-	292,375	278,628	334,222	41,847

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	107,582
	Economic Development Project Manager	77,800
	One day calculation	499
		185,881
Professional Services	Cook's Corner Revitalization (Place-making)	-

TOTAL GEN. GOVT.	4,645,005	5,451,914	83,722	5,535,636	5,249,175	6,262,854	810,940
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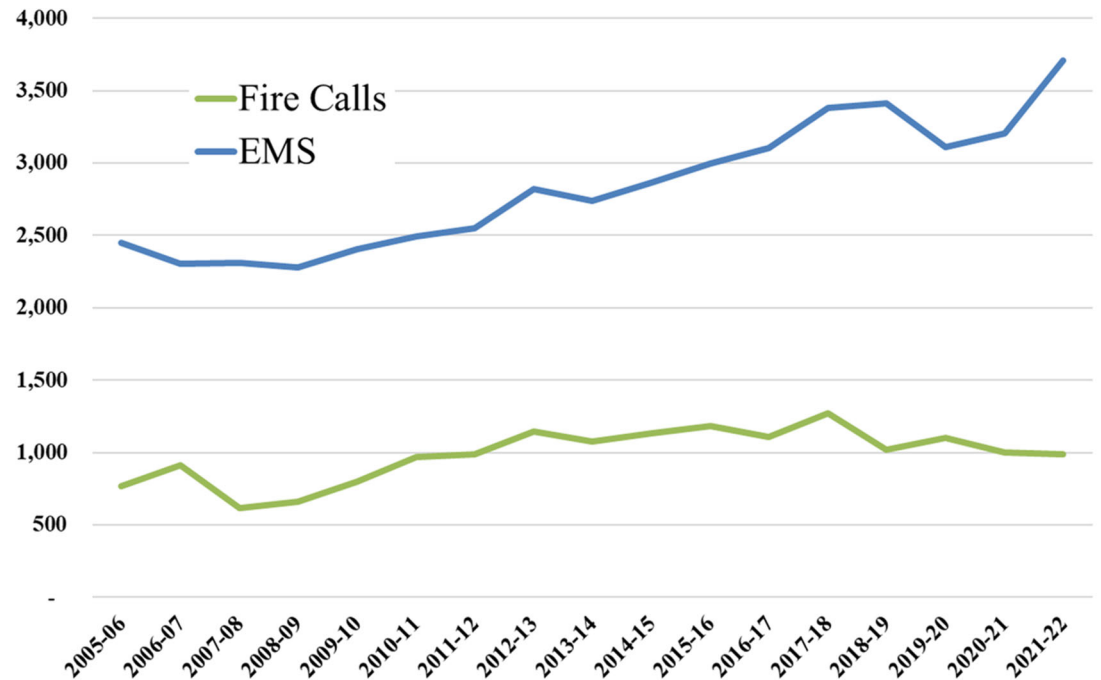
FIRE DEPARTMENT

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

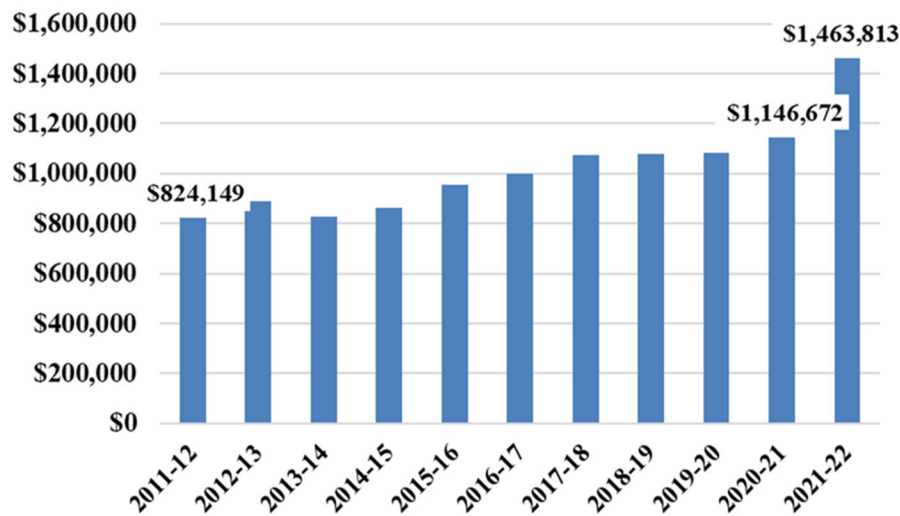
The new Central Fire Station on Pleasant Street opened in December 2022, replacing the 103 year-old Central Station on Maine Street.

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

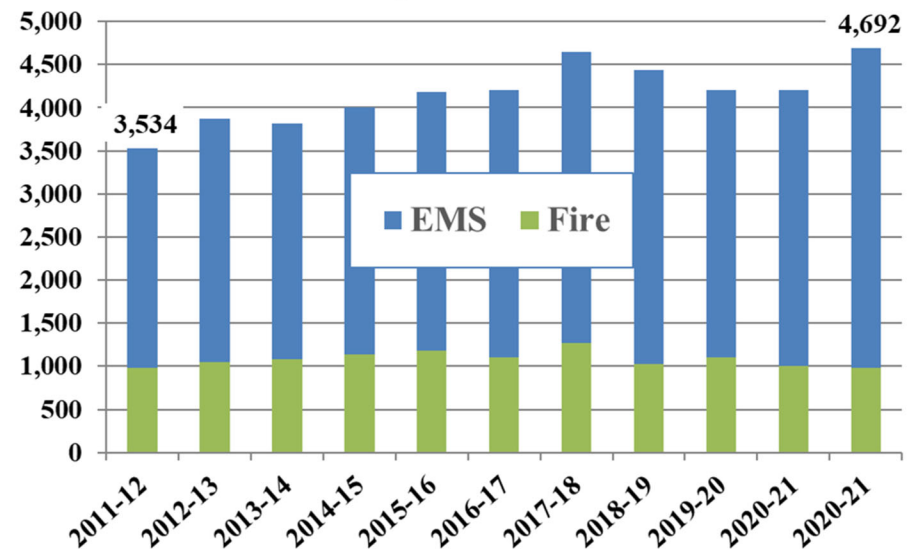
Beginning in March, 2020, the Fire Department has been central to the Town's COVID-19 response. The Fire Chief serves as the Town's liaison to the greater medical community, and all of the firefighters have, at a minimum, Emergency Medical Technician licenses.



Ambulance Revenue



Fire Department Calls



	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>FIRE DEPARTMENT - 12100</u>							
PERSONNEL SERVICES							
51010 Salaries, Full-time	2,297,801	2,434,858	-	2,434,858	2,382,836	2,521,609	86,751
51110 Overtime	204,610	180,000	-	180,000	300,899	200,000	20,000
51130 Call Back	22,037	40,000	-	40,000	15,518	40,000	-
51210 Sick	-	14,171	-	14,171	-	-	-
51220 Holiday	94,048	103,170	-	103,170	82,890	108,000	4,830
51230 Vacation	-	8,798	-	8,798	-	-	-
51320 Training	1,342	42,000	-	42,000	5,205	42,000	-
	2,619,838	2,822,997	-	2,822,997	2,787,348	2,911,609	111,581
EMPLOYEE BENEFITS							
51410 Social Security/FICA	2,252	3,178	-	3,178	2,913	3,607	429
51420 Medicare	35,892	41,347	-	41,347	39,247	42,819	1,472
51430 Maine PERS	337,806	362,471	-	362,471	349,852	350,189	(12,282)
51440 Health Benefit	781,250	836,000	-	836,000	836,000	855,000	19,000
51490 Deferred Compensation	5,918	4,303	-	4,303	4,941	5,542	1,239
	1,163,118	1,247,299	-	1,247,299	1,232,953	1,257,157	9,858
CONTRACTUAL SERVICES							
52030 Pro Servs - Medical	20,845	20,000	-	20,000	22,000	27,000	7,000
52090 Professional Services	-	1,000	-	1,000	5,000	8,500	7,500
52240 R & M Vehicles	170,324	130,000	-	130,000	130,000	130,000	-
52260 R & M Equipment	16,320	32,500	-	32,500	18,500	32,500	-
52264 R & M Radios	8,166	10,500	-	10,500	10,000	12,000	1,500
52500 Postage	108	500	-	500	475	500	-
52510 Telephone	16,590	15,900	-	15,900	17,050	18,200	2,300
52530 Printing	1,197	-	-	-	1,200	-	-
52540 Photocopies	3,241	4,500	-	4,500	3,200	4,500	-
52610 Travel	42	500	-	500	25	500	-
52640 Training	11,858	55,000	-	55,000	35,000	55,000	-
52670 Membership & Dues	3,440	4,850	-	4,850	-	-	(4,850)
	252,131	275,250	-	275,250	242,450	288,700	13,450

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>FIRE DEPARTMENT - 12100</u>							
(continued)							
MATERIALS & SUPPLIES							
53010 General Supplies	4,519	6,500	-	6,500	9,500	7,000	500
53020 Office Supplies	1,385	2,500	-	2,500	2,200	2,500	-
53030 Computer Supplies	11,778	15,000	-	15,000	14,000	34,000	19,000
53050 Medical Supplies	36,789	38,000	-	38,000	37,500	40,000	2,000
53131 Infection Control Supplies	15,819	25,000	-	25,000	18,000	25,000	-
53210 Diesel Fuel	26,348	23,314	-	23,314	33,000	38,000	14,686
53220 Gasoline	41,215	48,000	-	48,000	49,000	48,000	-
53240 Tires & Tubes	6,255	16,640	-	16,640	16,000	11,600	(5,040)
53710 Wearing Apparel	49,699	72,000	15,000	87,000	87,000	77,800	5,800
53730 Minor Equip & Hand Tools	10,655	15,000	-	15,000	12,500	15,000	-
	204,462	261,954	15,000	276,954	278,700	298,900	36,946
PROGRAMS							
55210 Fire Prevention	2,307	5,000	-	5,000	4,500	6,500	1,500
	2,307	5,000	-	5,000	4,500	6,500	1,500
CAPITAL OUTLAY							
56600 Capital - Equipment	33,996	48,000	4,549	52,549	52,500	123,500	75,500
	33,996	48,000	4,549	52,549	52,500	123,500	75,500
TOTAL	4,275,852	4,660,500	19,549	4,680,049	4,598,451	4,886,366	248,835

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>FIRE DEPARTMENT - 12100</u>							
(continued)							
The full-time staffing of the Fire Department:							
		Chief	1			119,367	
		Deputy Chief	1 ⁽¹⁾			99,761	
		Deputy Chief	1			98,656	
		Captains	4			237,725	
		Lieutenants	8			343,574	
		Firefighters	30			1,491,707	
		Inspector	1			61,011	
		Admin Asst	1			58,018	
		Paramedic Bonus				5,000	
		One day calculation				6,790	
						2,521,609	-

⁽¹⁾ Additional Compensation is provided as Health Officer.

Diesel	7,600	gallons at	\$5.00	\$5.00	38,000
Gasoline	12,000	gallons at	\$4.00	\$4.00	48,000
Capital - Equipment:					
		Lucas CPR Devices (4)			96,000
		Mobile Radio (1)			3,500
		Portable Radios (5)			7,500
		Electric Ram Extrication			12,500
		Fitness Equipment			4,000
					123,500

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

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>CENTRAL STATION - 12150</u>							
CONTRACTUAL SERVICES							
52100 Electricity	7,715	2,000	-	2,000	8,200	8,000	6,000
52110 Water	455	300	-	300	300	300	-
52120 Sewer	522	400	-	400	350	300	(100)
52130 Rubbish Disposal	856	500	-	500	500	-	(500)
52220 R & M Building	9,920	3,500	-	3,500	3,374	1,000	(2,500)
	19,468	6,700	-	6,700	12,724	9,600	2,900
MATERIALS & SUPPLIES							
53110 Heating Oil	14,239	10,286	-	10,286	6,500	6,000	(4,286)
53120 Propane	1,587	750	-	750	844	500	(250)
53150 Janitorial Supplies	2,564	-	-	-	1,331	-	-
	18,390	11,036	-	11,036	8,675	6,500	(4,536)
TOTAL	37,858	17,736	-	17,736	21,399	16,100	(1,636)
Heating Oil		1,714	gallons at	\$3.50	\$3.50	6,000	
Propane		118	gallons at	\$4.25	\$4.25	500	

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

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>EMERSON STATION - 12160</u>							
CONTRACTUAL SERVICES							
52100 Electricity	18,100	18,000	-	18,000	21,729	28,000	10,000
52110 Water	3,481	4,500	-	4,500	5,700	6,500	2,000
52120 Sewer	2,992	3,500	-	3,500	4,000	4,000	500
52130 Rubbish Disposal	856	1,000	-	1,000	1,100	1,500	500
52220 R & M Building	37,628	30,000	-	30,000	29,500	30,000	-
	63,057	57,000	-	57,000	62,029	70,000	13,000
MATERIALS & SUPPLIES							
53125 Natural Gas	15,520	31,200	-	31,200	22,000	26,000	(5,200)
53150 Janitorial Supplies	2,645	2,500	-	2,500	3,000	3,000	500
	18,165	33,700	-	33,700	25,000	29,000	(4,700)
TOTAL	81,222	90,700	-	90,700	87,029	99,000	8,300
Natural Gas		10,400	therms at	\$2.50	\$2.50	26,000	

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>NEW CENTRAL FIRE STATION - 12170</u>							
CONTRACTUAL SERVICES							
52100 Electricity	-	35,000	-	35,000	28,000	35,000	-
52110 Water	-	5,300	-	5,300	5,200	5,745	445
52120 Sewer	-	1,200	-	1,200	1,100	1,800	600
52130 Rubbish Disposal	-	1,500	-	1,500	900	2,000	500
52220 R & M Building	-	3,600	-	3,600	3,400	27,800	24,200
	-	46,600	-	46,600	38,600	72,345	25,745
MATERIALS & SUPPLIES							
53125 Natural Gas	-	62,400	-	62,400	40,000	62,500	100
53150 Janitorial Supplies	-	2,500	-	2,500	3,600	3,600	1,100
	-	64,900	-	64,900	43,600	66,100	1,200
TOTAL	-	111,500	-	111,500	82,200	138,445	26,945
Natural Gas		25,000	therms at	\$2.50	\$2.50	62,500	

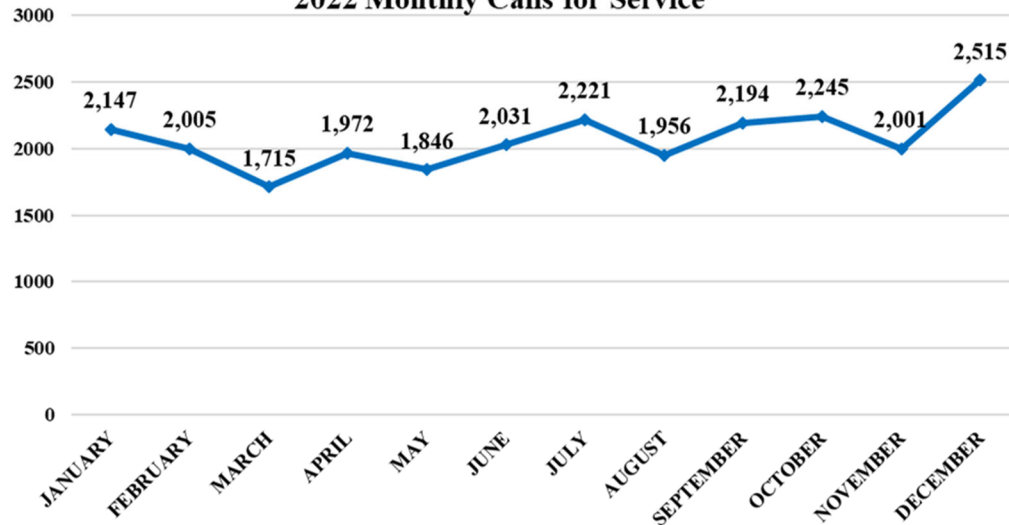
The new 26,000 sf Central Fire Station on Pleasant Street was put in service in December 2022, replacing the 103 year-old Central Station on Maine Street. Beginning with the 2022-23 budget, these buildings appear as separate sections. The 2023-24 budget for the new Central Station is largely based on operation cost estimates provided by the architect.

POLICE DEPARTMENT

The Police Department is responsible for the law enforcement activities of the Town.

The Emergency Services Dispatch Division provides services for Brunswick Police and Fire, and the Town of Freeport Police and Fire.

2022 Monthly Calls for Service



Police Activities

School Resource Officers: resident in Junior High and High Schools

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

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

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

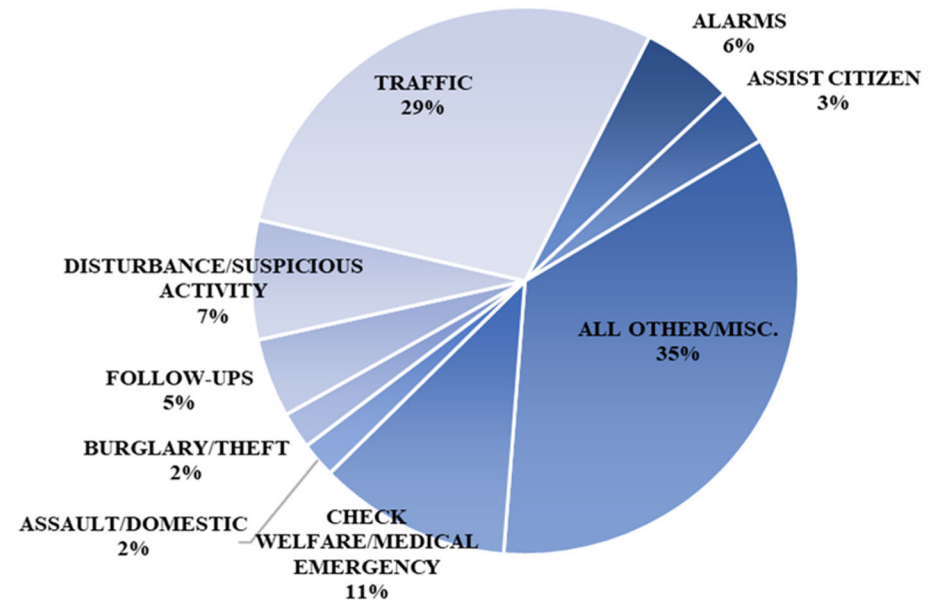
Special Enforcement Details: OUI, Seatbelt, Speeding, Crosswalk Violations, Liquor Enforcement.

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

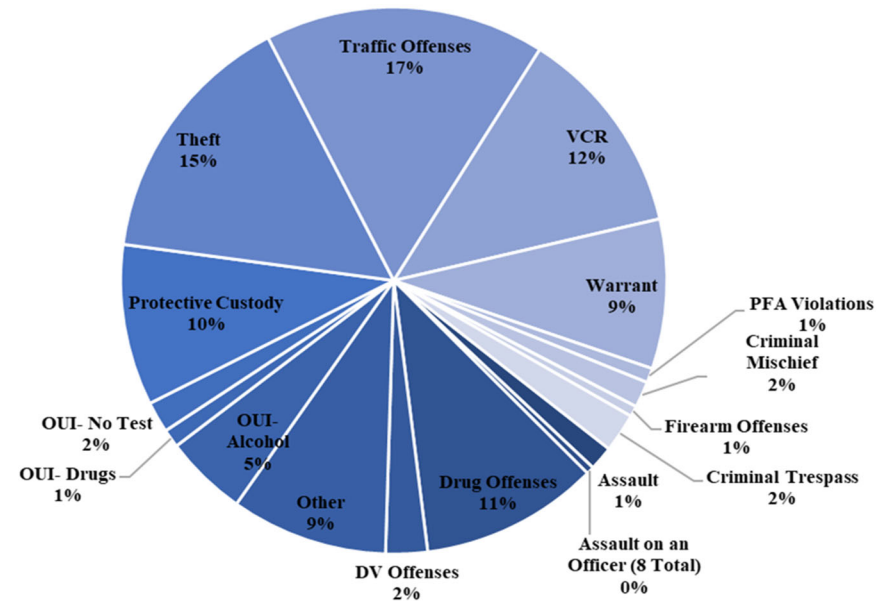
Task Forces & Partnerships with Other Agencies: Drug, Burglary, Enhanced Police Intervention Collaboration, Home to Home, Elder Abuse, Local Community Mental Health, Adult and Juvenile Probation, The Emergency Action Network, Sweetser, People Plus, Teen Center, Access Health, Through These Doors-Domestic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

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

2022 Calls for Service



AR Charges 2022



	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>POLICE DEPARTMENT - 12200</u>							
PERSONNEL SERVICES							
51010 Salaries, Full-time	2,347,569	2,798,757	-	2,798,757	2,605,119	3,046,693	247,936
51040 Wages, Part-time	18,570	18,600	-	18,600	22,425	18,600	-
51110 Overtime	191,755	169,884	-	169,884	221,090	174,980	5,096
51125 Court Time	11,326	17,000	-	17,000	8,137	17,000	-
51210 Sick	28,460	30,000	-	30,000	39,717	30,000	-
51220 Holiday	53,652	50,221	-	50,221	48,301	56,000	5,779
51230 Vacation	65,437	67,700	-	67,700	75,346	70,408	2,708
51240 Comp Time	-	-	-	-	-	-	-
51320 Training	68,903	60,300	-	60,300	70,461	67,800	7,500
	2,785,672	3,212,462	-	3,212,462	3,090,596	3,481,481	269,019
EMPLOYEE BENEFITS							
51410 Social Security/FICA	168,666	203,127	-	203,127	189,384	219,980	16,853
51420 Medicare	39,451	47,505	-	47,505	44,291	51,447	3,942
51430 Maine PERS	384,468	440,606	-	440,606	417,229	478,086	37,480
51440 Health Benefit	718,750	817,000	-	817,000	817,000	836,000	19,000
51490 Deferred Compensation	7,328	7,322	-	7,322	7,857	8,567	1,245
	1,318,663	1,515,560	-	1,515,560	1,475,761	1,594,080	78,520
CONTRACTUAL SERVICES							
52030 Pro Servs - Medical	1,497	3,000	-	3,000	3,000	3,000	-
52040 Pro Servs - Personnel	15,183	7,060	-	7,060	7,060	8,435	1,375
52090 Pro Servs - Other	32,101	31,546	-	31,546	31,546	33,046	1,500
52240 R & M Vehicles	37,078	50,000	-	50,000	50,000	50,000	-
52260 R & M Equipment	56,940	36,909	-	36,909	36,909	44,409	7,500
52264 R & M Radio	6,404	6,000	-	6,000	6,000	4,000	(2,000)
52330 Rental of Facilities	3,582	3,600	-	3,600	3,600	3,700	100
52500 Postage	940	1,800	-	1,800	1,800	1,800	-
52510 Telephone	13,069	13,000	-	13,000	13,000	13,000	-

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>POLICE DEPARTMENT - 12200</u>							
(continued)							
52530 Printing	3,211	3,000	-	3,000	3,000	3,000	-
52540 Photocopies	2,615	5,000	-	5,000	5,000	4,000	(1,000)
52610 Travel	3,558	5,500	-	5,500	5,500	5,500	-
52640 Training	55,333	58,510	-	58,510	58,510	66,010	7,500
52670 Membership & Dues	3,907	3,015	-	3,015	3,015	3,515	500
	235,418	227,940	-	227,940	227,940	243,415	15,475
MATERIALS & SUPPLIES							
53010 General Supplies	586	2,500	-	2,500	2,500	2,500	-
53020 Office Supplies	5,051	4,000	-	4,000	4,000	4,000	-
53025 K-9 Supplies	6,283	10,000	-	10,000	10,000	10,000	-
53060 Training Materials	23,859	23,785	-	23,785	23,785	37,901	14,116
53062 Publications	228	500	-	500	500	500	-
53220 Gasoline	66,677	108,000	-	108,000	108,000	108,000	-
53240 Tires	11,853	8,400	-	8,400	8,400	8,400	-
53710 Wearing Apparel	56,407	62,000	39,593	101,593	62,000	63,000	1,000
53730 Minor Equip & Hand Tools	33,396	19,100	-	19,100	19,100	19,100	-
	204,340	238,285	39,593	277,878	238,285	253,401	15,116
CAPITAL OUTLAY							
56600 Capital - Equipment	-	-	-	-	-	117,000	117,000
	-	-	-	-	-	117,000	117,000
TOTAL	4,544,093	5,194,247	39,593	5,233,840	5,032,582	5,689,377	495,130

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>POLICE DEPARTMENT - 12200</u>							
(continued)							
Salaries, Full-time:							
Chief				1		125,288	
Commander				2		205,345	
Lieutenant/Lt. Support Services				4		326,621	
Detective Sergeant				1		81,534	
Sergeants				4		307,388	
Detective				4		267,132	
School Resource Officers				2		127,031	
Patrol Officers (20)				20		1,227,006	
Marine Resources Officer				1		67,105	
Animal Control Officer				1		49,083	
Executive Secretary				1		60,900	
Bookkeeper / Admin. Secretary				1		56,938	
Parking				1		49,596	
Evidence Records Specialist				1		49,993	
				Subtotal		3,000,960	
Physical Fitness Standards						37,624	
Additional one day calculation						8,109	
						Subtotal	45,733
						Total	3,046,693
Part-time:							
School Crossing Guards				3		18,600	
Gasoline:		27,000	gallons at	\$4.00	\$4.00	108,000	
Capital Equipment:							
Speed trailers (2)						36,000	
TruNarc drug analyzer						31,000	
Backscatter drug x-ray system						50,000	
						117,000	

The Police Dept salary scale incorporates compensation based on college credits and degrees. Vehicle acquisitions are budgeted as part of the Capital Improvement Program. See Capital Budget.

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>EMERGENCY SERVICES DISPATCH - 12220</u>							
PERSONNEL SERVICES							
51010 Salaries, Full-time	542,365	573,312	-	573,312	514,895	555,456	(17,856)
51110 Overtime	27,270	28,840	-	28,840	31,855	29,705	865
51210 Sick Time	11,207	8,098	-	8,098	15,279	9,000	902
51220 Holiday Pay	21,893	18,334	-	18,334	17,779	22,000	3,666
51230 Vacation	16,941	28,000	-	28,000	29,231	29,000	1,000
51240 Compensatory	7,872	10,000	-	10,000	8,778	10,000	-
51320 Training	8,364	8,000	-	8,000	4,232	8,000	-
	635,912	674,584	-	674,584	622,049	663,161	(11,423)
EMPLOYEE BENEFITS							
51410 Social Security/FICA	40,577	44,638	-	44,638	38,989	43,339	(1,299)
51420 Medicare	9,490	10,439	-	10,439	9,118	10,136	(303)
51430 Maine PERS	40,344	49,700	-	49,700	44,998	53,747	4,047
51440 Health Benefit	193,750	209,000	-	209,000	209,000	209,000	-
51490 Deferred Compensation	13,077	11,240	-	11,240	8,991	7,694	(3,546)
	297,238	325,017	-	325,017	311,096	323,916	(1,101)
CONTRACTUAL SERVICES							
52040 Pro Servs - Personnel	1,250	875	-	875	875	1,000	125
52264 R & M Radio	9,863	13,000	-	13,000	13,000	10,000	(3,000)
52510 Telephone	302	300	-	300	300	300	-
52512 Teletype	1,984	4,500	-	4,500	4,500	4,200	(300)
52530 Printing	2	1,600	-	1,600	1,600	1,600	-
52610 Travel	599	1,500	-	1,500	1,500	1,500	-
52640 Training	5,094	7,620	-	7,620	7,620	8,620	1,000
52670 Membership & Dues	90	975	-	975	975	1,875	900
	19,184	30,370	-	30,370	30,370	29,095	(1,275)

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>EMERGENCY SERVICES DISPATCH - 12220</u>							
(continued)							
MATERIALS & SUPPLIES							
53020 Office Supplies	902	2,200	-	2,200	2,200	3,000	800
53060 Training Materials	-	200	-	200	200	200	-
53710 Wearing Apparel	4,171	5,500	-	5,500	5,500	5,500	-
53730 Minor Equip & Hand Tools	398	600	-	600	600	600	-
	5,471	8,500	-	8,500	8,500	9,300	800
CAPITAL OUTLAY							
56600 Capital - Equipment	5,084	-	-	-	-	-	-
	5,084	-	-	-	-	-	-
TOTAL	962,889	1,038,471	-	1,038,471	972,015	1,025,472	(12,999)

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

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

Communications Supervisor	1	60,673
Communications Officers	10	493,286
Subtotal		553,959
Educational Incentive		-
Additional one day calculation		1,497
Subtotal		1,497
Total		555,456

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>POLICE STATION BUILDING - 12250</u>							
PERSONNEL SERVICES							
51010 Salaries, Full-time	37,425	34,942	-	34,942	38,713	41,116	6,174
	37,425	34,942	-	34,942	38,713	41,116	6,174
EMPLOYEE BENEFITS							
51410 Social Security/FICA	2,305	2,296	-	2,296	2,393	2,702	406
51420 Medicare	539	537	-	537	560	632	95
51440 Health Benefit	14,062	19,000	-	19,000	19,000	19,000	-
51490 Deferred Compensation	1,687	2,097	-	2,097	2,323	2,467	370
	18,593	23,930	-	23,930	24,276	24,801	871
CONTRACTUAL SERVICES							
52100 Electricity	31,545	33,350	-	33,350	33,350	35,350	2,000
52110 Water	3,780	3,800	-	3,800	3,800	3,800	-
52120 Sewer	3,101	2,000	-	2,000	2,000	3,000	1,000
52130 Rubbish Disposal	1,696	1,700	-	1,700	1,700	1,700	-
52220 R & M Building	29,212	24,950	-	24,950	24,950	28,100	3,150
	69,334	65,800	-	65,800	65,800	71,950	6,150
MATERIALS & SUPPLIES							
53125 Natural Gas	6,115	11,100	-	11,100	11,100	9,250	(1,850)
53150 Janitorial Supplies	4,680	5,100	-	5,100	5,100	5,750	650
53210 Diesel Fuel	-	729	-	729	729	600	(129)
53710 Wearing Apparel	400	-	-	-	-	-	-
	11,195	16,929	-	16,929	16,929	15,600	(1,329)
TOTAL	136,547	141,601	-	141,601	145,718	153,467	11,866
Salaries Full-time:						41,004	
Custodian - Full time						112	
One day calculation						41,116	
Natural Gas	3,700	therms at		\$2.50	\$2.50	9,250	
Diesel Fuel	200	gallons at		\$3.00	\$3.00	600	

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>COASTAL RESOURCES - 12280</u>							
PERSONNEL SERVICES							
51010 Salaries, Full-time	63,015	63,016	-	63,016	66,351	72,964	9,948
51040 Wages, Part-time	1,247	15,000	-	15,000	15,000	15,000	-
	64,262	78,016	-	78,016	81,351	87,964	9,948
EMPLOYEE BENEFITS							
51410 Social Security/FICA	3,769	4,837	-	4,837	4,819	5,454	617
51420 Medicare	882	1,131	-	1,131	1,127	1,275	144
51430 Maine PERS	3,145	3,151	-	3,151	3,428	3,648	497
51440 Health Benefit	18,750	19,000	-	19,000	19,000	19,000	-
51490 Deferred Compensation	-	-	-	-	-	-	-
	26,546	28,119	-	28,119	28,374	29,377	1,258
CONTRACTUAL SERVICES							
52090 Pro Servs - Other	9,000	10,000	-	10,000	9,000	12,500	2,500
52240 R & M Vehicles	746	2,100	-	2,100	2,100	2,100	-
52260 R & M Equipment	307	1,500	-	1,500	1,500	1,500	-
52500 Postage	-	100	-	100	100	400	300
52510 Telephone	610	1,100	-	1,100	1,100	1,100	-
52520 Advertising	-	100	-	100	-	-	(100)
52530 Printing	513	500	-	500	400	500	-
52531 Photocopies	-	100	-	100	100	100	-
52610 Travel	6	1,500	-	1,500	500	1,500	-
52640 Training	-	2,500	-	2,500	2,500	2,500	-
52670 Membership & Dues	-	800	-	800	800	800	-
	11,182	20,300	-	20,300	18,100	23,000	2,700

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>COASTAL RESOURCES - 12280</u>							
(continued)							
MATERIALS & SUPPLIES							
53010 General Supplies	257	2,350	-	2,350	750	2,000	(350)
53020 Office Supplies	2,631	2,100	-	2,100	3,300	2,100	-
53062 Publications	-	-	-	-	-	-	-
53220 Gasoline	393	2,800	-	2,800	1,250	2,275	(525)
53240 Tires & Tubes	-	500	-	500	500	-	(500)
53710 Wearing Apparel	306	750	-	750	750	750	-
53730 Minor Equip & Hand Tools	574	500	-	500	300	500	-
	4,161	9,000	-	9,000	6,850	7,625	(1,375)
PROGRAM							
55114 Marine Resources Committee	6,997	7,500	-	7,500	7,500	8,500	1,000
55115 Rivers & Coastal Waters Commit	243	400	-	400	-	2,100	1,700
	7,240	7,900	-	7,900	7,500	10,600	2,700
CAPITAL OUTLAY							
56400 Capital - Vehicles	-	23,625	-	23,625	23,625	-	(23,625)
	-	23,625	-	23,625	23,625	-	(23,625)
TOTAL	113,391	166,960	-	166,960	165,800	158,566	(8,394)

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

Salaries, Full-time:	Coastal Resources Manager	1	72,768
	Additional one day calculation		196
			72,964
Part-time:	Marine Technician	1	15,000
Gasoline	569 gallons at	\$4.00	2,275

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>STREET LIGHTS - 12310</u>							
52100 Electricity	107,987	150,000	-	150,000	100,000	120,000	(30,000)
52260 R & M Equipment (Lights)	5,490	10,000	-	10,000	5,000	10,000	-
TOTAL	113,477	160,000	-	160,000	105,000	130,000	(30,000)

This account provides funds for the electricity and repair of all street lights for which the Town is responsible. Budgeted amount assumes removal of lights and increased efficiency efforts.

TRAFFIC SIGNALS - 12320

52100 Electricity	8,189	10,000	-	10,000	10,000	12,000	2,000
52260 R & M Equipment (Signals)	32,192	25,000	-	25,000	25,000	30,000	5,000
TOTAL	40,381	35,000	-	35,000	35,000	42,000	7,000

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

FIRE SUPPRESSION CHARGE (HYDRANTS) - 12330

52360 Equipment Rental	621,377	735,000	-	735,000	664,178	765,384	30,384
TOTAL	621,377	735,000	-	735,000	664,178	765,384	30,384

Brunswick is responsible for providing community fire protection. The Town pays Bath Water District for 15 hydrants and the Brunswick-Topsham Water District (BTWD) for 480 hydrants. Reflects Bath WD proposed increases of 20% on 5/1/23 and 20% on 4/1/24. Reflects BTWD estimated

EMERGENCY MANAGEMENT - 12340

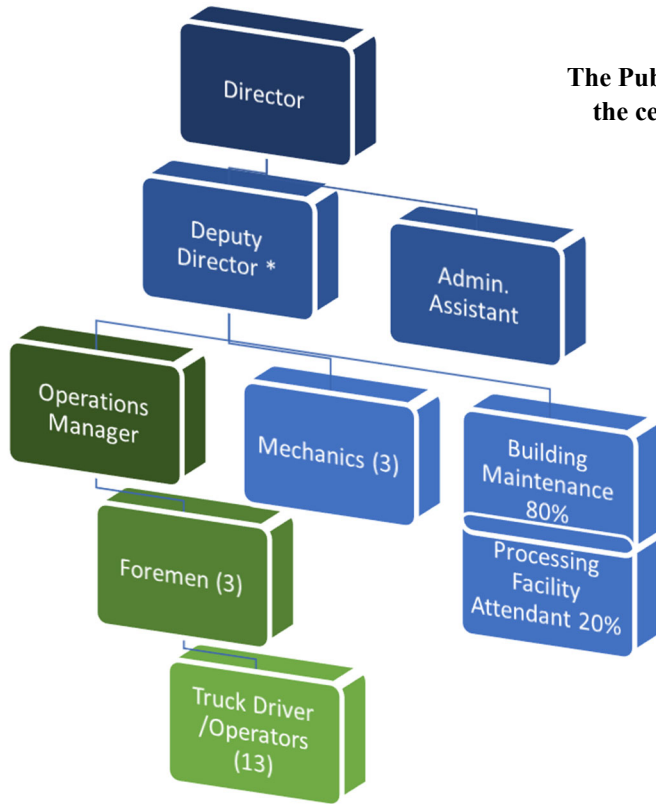
55000 Program	800	2,000	-	2,000	2,000	2,000	-
TOTAL	800	2,000	-	2,000	2,000	2,000	-

This appropriation is required so that the Town may meet its commitment under the State and Federal Program for Emergency Management Agency. The Fire Chief serves as the Emergency Management Director. The Director plans and organizes the Town's emergency services in the event of floods, severe winter storms, etc.

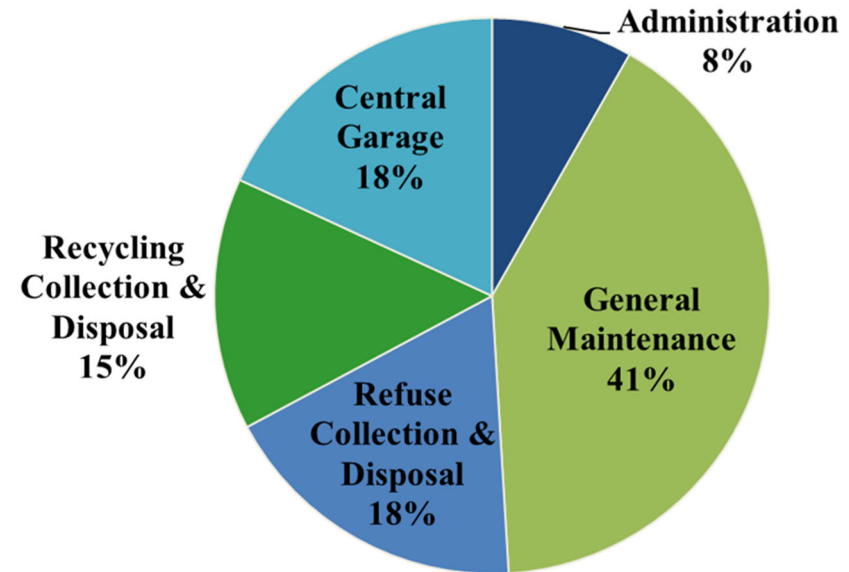
TOTAL PUBLIC SAFETY	10,927,887	12,353,715	59,142	12,412,857	11,911,372	13,106,177	775,431
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PUBLIC WORKS

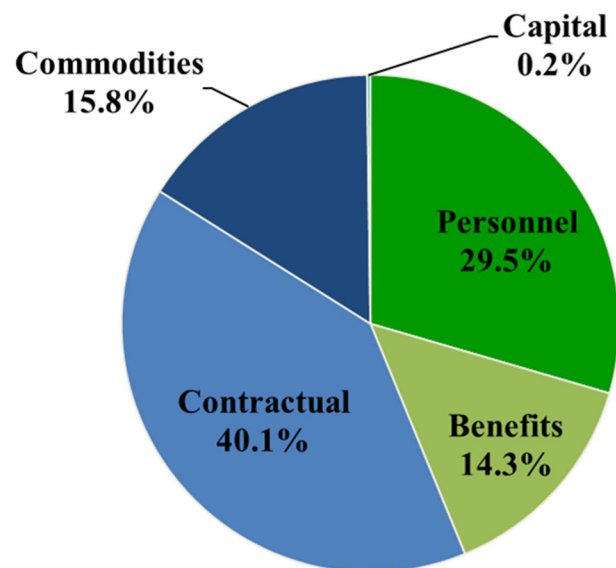
The Public Works Department is responsible for road maintenance, the central garage, and refuse/recycling collection and disposal.



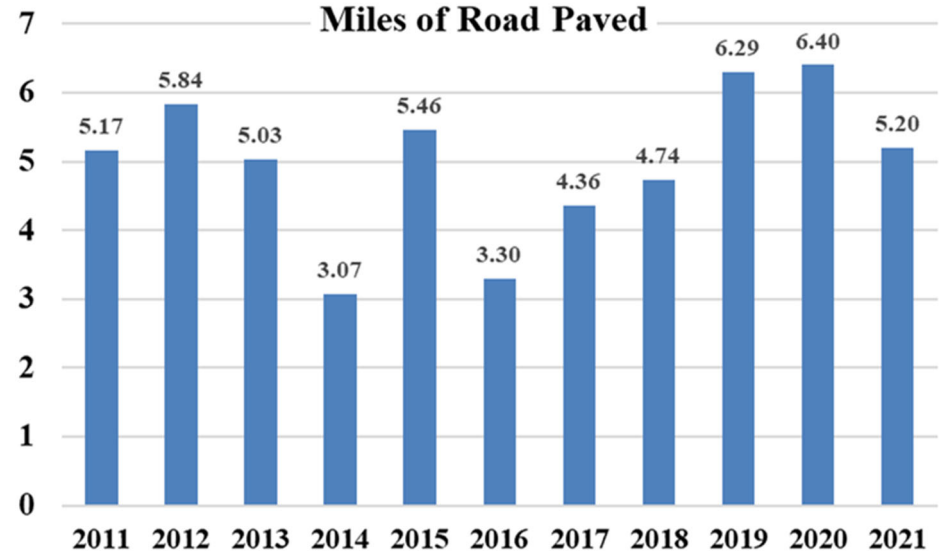
Budget Divisions



Budget Categories



Miles of Road Paved



	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>PUB. WORKS ADMIN. - 13100</u>							
PERSONNEL SERVICES							
51010 Salaries, Full-time	292,668	292,808	-	292,808	312,985	341,103	48,295
51040 Wages, Part-time	-	-	-	-	-	20,856	20,856
51110 Overtime	30	295	-	295	-	335	40
	292,698	293,103	-	293,103	312,985	362,294	69,191
EMPLOYEE BENEFITS							
51410 Social Security/FICA	18,028	18,983	-	18,983	19,062	23,317	4,334
51420 Medicare	4,216	4,440	-	4,440	4,458	5,453	1,013
51430 Maine PERS	19,035	21,396	-	21,396	22,922	27,103	5,707
51440 Health Benefit	75,000	76,000	-	76,000	76,000	85,500	9,500
51490 Deferred Compensation	6,467	5,000	-	5,000	5,296	5,794	794
	122,746	125,819	-	125,819	127,738	147,167	21,348
CONTRACTUAL SERVICES							
52030 Pro. Serv - Medical	1,500	1,125	-	1,125	2,100	2,094	969
52090 Pro. Serv - Other	2,110	1,500	-	1,500	1,500	1,500	-
52260 R & M Equipment	440	450	-	450	450	450	-
52500 Postage	3	175	-	175	180	200	25
52510 Telephone	6,691	4,800	-	4,800	7,000	7,500	2,700
52530 Printing	14	190	-	190	150	174	(16)
52540 Photocopies	925	1,380	-	1,380	1,200	1,380	-
52610 Travel	203	50	-	50	150	250	200
52640 Training	2,627	1,900	-	1,900	1,800	9,400	7,500
52670 Membership & Dues	2,375	1,500	-	1,500	1,300	1,500	-
	16,888	13,070	-	13,070	15,830	24,448	11,378

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>PUB. WORKS ADMIN. - 13100</u>							
(continued)							
MATERIALS & SUPPLIES							
53010 General Supplies	3,106	960	-	960	960	960	-
53020 Office Supplies	3,857	2,075	-	2,075	2,075	2,075	-
	6,963	3,035	-	3,035	3,035	3,035	-
CAPITAL OUTLAY							
56600 Capital - Equipment	-	-	-	-	5,000	-	-
	-	-	-	-	5,000	-	-
TOTAL	439,295	435,027	-	435,027	464,588	536,944	101,917
Salaries, Full-time:							
Director						103,419	
Deputy Director						96,312	
Operations Manager						82,438	
Administrative Assistant						58,018	
One day calculation						916	
						341,103	
Wages, Part-time:							
Administrative Assistant 20 hrs/wk						20,856	

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>PUB. WORKS GEN. MAINT. - 13110</u>							
PERSONNEL SERVICES							
51010 Salaries, Full-time	678,905	782,886	-	782,886	672,652	922,211	139,325
51040 Wages, Part-time	4,803	40,500	-	40,500	31,633	47,440	6,940
51110 Overtime	105,769	107,000	-	107,000	111,184	100,900	(6,100)
	789,477	930,386	-	930,386	815,469	1,070,551	140,165
EMPLOYEE BENEFITS							
51410 Social Security/FICA	45,907	58,347	-	58,347	48,264	66,575	8,228
51420 Medicare	10,736	13,645	-	13,645	11,288	15,570	1,925
51430 Maine PERS	61,194	74,066	-	74,066	68,112	92,785	18,719
51440 Health Benefit	243,750	304,000	-	304,000	304,000	361,000	57,000
51490 Deferred Compensation	4,355	6,274	-	6,274	3,609	3,284	(2,990)
	365,942	456,332	-	456,332	435,273	539,214	82,882
CONTRACTUAL SERVICES							
52090 Pro. Serv - Other	2,711	3,000	-	3,000	3,000	3,000	-
52162 Wood Disposal	10	500	-	500	500	500	-
52170 Construction Services	39,447	67,000	-	67,000	67,000	132,000	65,000
52180 Painting (Traffic Lines)	49,624	60,637	13,377	74,014	60,637	67,437	6,800
52360 Rental of Equipment	8,672	6,830	-	6,830	12,000	13,330	6,500
52361 Rental of Winter Equipment	154,852	146,960	-	146,960	175,000	230,547	83,587
52516 Internet Services	-	4,500	-	4,500	4,500	4,500	-
	255,316	289,427	13,377	302,804	322,637	451,314	161,887
MATERIALS & SUPPLIES							
53010 General Supplies	11,689	19,000	-	19,000	19,000	21,300	2,300
53310 Traffic Control Supplies	47,351	32,030	-	32,030	32,000	38,430	6,400
53322 Patching Material	47,965	37,575	-	37,575	45,000	49,700	12,125
53330 Culverts & Drainage	38,181	44,995	-	44,995	44,995	45,600	605

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>PUB. WORKS GEN. MAINT. - 13110</u>							
(continued)							
53340 Winter Sand	-	5,500	-	5,500	-	5,500	-
53345 Salt	325,787	260,725	-	260,725	260,725	307,400	46,675
53350 Gravel	56,391	56,060	-	56,060	26,000	95,360	39,300
53710 Wearing Apparel	16,038	16,000	-	16,000	16,000	19,000	3,000
53730 Minor Equip & Hand Tools	4,729	5,150	-	5,150	5,150	5,150	-
	548,131	477,035	-	477,035	448,870	587,440	110,405
CAPITAL OUTLAY							
56600 Capital - Equipment	43,292	-	-	-	-	-	-
	43,292	-	-	-	-	-	-
TOTAL	2,002,158	2,153,180	13,377	2,166,557	2,022,249	2,648,519	495,339
Salaries, Full-time:			Working Foremen		3	173,786	
			Truck Driver/Operator		13	614,631	
			Proposed Truck Driver/Operator		3	131,315	
			One day calculation			2,479	
						922,211	
Wages, Part-time:			Two seasonal laborers			39,520	
			Recycling intern			7,920	
						47,440	

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

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>REFUSE COLLECTION & DISPOSAL - 13130</u>							
CONTRACTUAL SERVICES							
52125 Solid Waste/Rec. Collection	372,461	487,720	-	487,720	400,925	420,971	(66,749)
52130 Disposal Fees	280,949	285,250	-	285,250	325,000	324,625	39,375
52670 Membership & Dues	780	250	-	250	250	250	-
	654,190	773,220	-	773,220	726,175	745,846	(27,374)
MATERIALS & SUPPLIES							
53010 General Supplies	-	1,000	-	1,000	1,000	1,000	-
	-	1,000	-	1,000	1,000	1,000	-
TOTAL	654,190	774,220	-	774,220	727,175	746,846	(27,374)

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

RECYCLING - 13140

CONTRACTUAL SERVICES							
52125 Solid Waste/Rec Collection	293,436	387,900	-	387,900	400,925	420,971	33,071
52130 Disposal Fees	49,253	130,640	-	130,640	150,000	178,400	47,760
52138 Removal of Special Waste	21,545	23,750	-	23,750	26,000	38,750	15,000
52500 Postage	-	250	-	250	250	250	-
52525 Promotion	3,723	5,850	-	5,850	8,000	6,750	900
52640 Training	-	-	-	-	-	-	-
52670 Membership & Dues	250	250	-	250	250	250	-
	368,207	548,640	-	548,640	585,425	645,371	96,731
TOTAL	368,207	548,640	-	548,640	585,425	645,371	96,731

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'

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>PUB. WORKS CENT. GARAGE - 13150</u>							
PERSONNEL SERVICES							
51010 Salaries, Full-time	164,479	193,663	-	193,663	175,450	247,087	53,424
51030 Salaries, Part-time	-	-	-	-	-	-	-
51060 Wages, Temporary	17,908	-	-	-	-	-	-
51110 Overtime	4,972	19,494	-	19,494	5,000	19,335	(159)
	187,359	213,157	-	213,157	180,450	266,422	53,265
EMPLOYEE BENEFITS							
51410 Social Security/FICA	9,858	13,990	-	13,990	10,653	16,949	2,959
51420 Medicare	2,306	3,272	-	3,272	2,491	3,964	692
51430 Maine PERS	15,637	17,397	-	17,397	14,556	22,857	5,460
51440 Health Benefit	56,250	76,000	-	76,000	76,000	95,000	19,000
51490 Deferred Compensation	2,115	2,990	-	2,990	2,266	2,305	(685)
	86,166	113,649	-	113,649	105,966	141,075	27,426
CONTRACTUAL SERVICES							
52100 Electricity	12,178	10,020	-	10,020	12,000	12,720	2,700
52110 Water	4,091	3,100	-	3,100	3,500	3,850	750
52120 Sewer	764	720	-	720	720	720	-
52130 Rubbish Disposal	4,560	2,365	-	2,365	5,000	6,244	3,879
52220 R & M Building	50,342	47,250	4,396	51,646	47,250	47,250	-
52240 R & M Vehicles	272,230	242,675	-	242,675	242,675	259,775	17,100
52260 R & M Equipment	12,489	15,955	-	15,955	18,000	15,955	-
52264 R & M Radios	3,334	6,380	-	6,380	6,380	6,380	-
52330 Rental of Facilities	5,382	-	-	-	5,382	5,400	5,400
52640 Training	-	1,186	-	1,186	1,180	3,750	2,564
	365,370	329,651	4,396	334,047	342,087	362,044	32,393
MATERIALS & SUPPLIES							
53010 General Supplies	13,512	6,700	-	6,700	10,000	11,450	4,750
53020 Office Supplies	1,108	1,400	-	1,400	1,400	1,400	-
53125 Natural Gas	25,955	52,200	-	52,200	25,000	42,500	(9,700)
53150 Janitorial Supplies	8,764	7,400	-	7,400	7,400	9,200	1,800

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>PUB. WORKS CENT. GARAGE - 13150</u>							
<u>(continued)</u>							
53210 Diesel Fuel	96,146	148,750	-	148,750	148,000	165,000	16,250
53220 Gasoline	23,920	34,000	-	34,000	25,000	34,000	-
53230 Oil & Lubricants	9,328	11,200	-	11,200	11,200	11,950	750
53240 Tires & Tubes	40,008	45,900	-	45,900	45,900	51,400	5,500
53710 Wearing Apparel	3,751	4,200	-	4,200	4,200	6,110	1,910
53730 Minor Equip & Hand Tools	15,487	19,900	-	19,900	19,900	20,400	500
	237,979	331,650	-	331,650	298,000	353,410	21,760
CAPITAL OUTLAY							
56600 Capital - Equipment	-	10,500	-	10,500	10,500	40,500	30,000
	-	10,500	-	10,500	10,500	40,500	30,000
TOTAL	876,874	998,607	4,396	1,003,003	937,003	1,163,451	164,844
Central garage maintains all the Public Works equipment, and the budget includes the cost of the Public Works building.							
Salaries, Full-time:			Garage Foreman			57,163	
			3 Mechanics			150,945	
			Building Maintenance/Processing Facility			47,893	
			One day calculation			690	
			From Processing Faciltiy			(9,604)	
						247,087	
Natural Gas	17,000	therms at	\$2.50	\$2.50		42,500	
Diesel	33,000	gallons at	\$5.00	\$5.00		165,000	
Gasoline	8,500	gallons at	\$4.00	\$4.00		34,000	
Capital Equipment:			10 hp electric air compressor			4,500	
			12 cameras			36,000	
						40,500	
TOTAL PUBLIC WORKS	4,340,724	4,909,674	17,773	4,927,447	4,736,440	5,741,131	831,457

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>HUMAN SERVICES - 14100</u>							
PERSONNEL SERVICES							
51010 Salaries, Full-time	128,227	100,232	-	100,232	117,169	184,560	84,328
	128,227	100,232	-	100,232	117,169	184,560	84,328
EMPLOYEE BENEFITS							
51410 Social Security/FICA	7,475	6,244	-	6,244	6,921	11,472	5,228
51420 Medicare	1,779	1,461	-	1,461	1,619	2,683	1,222
51430 Maine PERS	10,159	10,369	-	10,369	12,096	18,825	8,456
51440 Health Benefit	43,750	38,000	-	38,000	38,000	57,000	19,000
	63,163	56,074	-	56,074	58,636	89,980	33,906
CONTRACTUAL SERVICES							
52500 Postage	31	150	-	150	164	150	-
52510 Telephone	1,822	3,200	-	3,200	1,230	1,560	(1,640)
52530 Printing	35	100	-	100	36	100	-
52540 Photocopies	273	600	-	600	240	360	(240)
52610 Travel	-	200	-	200	200	200	-
52640 Training	50	300	-	300	225	600	300
52670 Membership & Dues	40	100	-	100	90	150	50
52800 General Assistance Grants	46,219	300,000	-	300,000	102,000	300,000	-
	48,470	304,650	-	304,650	104,185	303,120	(1,530)
MATERIALS & SUPPLIES							
53020 Office Supplies	157	500	-	500	470	500	-
	157	500	-	500	470	500	-
TOTAL	240,017	461,456	-	461,456	280,460	578,160	116,704

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
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HUMAN SERVICES - 14100

(continued)

Salaries, Full-time:							
			Human Services Administrator			79,736	
			Caseworker			51,834	
			Housing and Community Partnerships Coordinator			50,000	
			Health Officer stipend			2,500	
			One day calculation			490	
						184,560	

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.

The new Housing and Community Partnerships Coordinator is funded through a two-year grant from the Maine State Housing Authority passed through the Immigrant Resource Center of Maine, to provide a coordinated community response to housing and basic human needs in the immigrant community.

The Health Officer is responsible under Maine Statutes for the reporting, prevention and suppression of disease and all conditions dangerous to health. The Deputy Fire Chief serves as Health Officer and the salary budgeted here is in addition to his salary as Deputy Fire Chief. He investigates health related complaints and inspects premises of victualer's license applicants.

Prior to 2023-24, Human Services was accounted for in two sections: General Assistance and Health and Social Services. Beginning in 2023-24, recognizing the expansion of services over the past several years, these have been combined into one Human Services Department.

TOTAL HUMAN SERVICES	240,017	461,456	-	461,456	280,460	578,160	116,704
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		2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>SCHOOL DEPARTMENT - 14500</u>								
W1	Regular Instruction	17,383,250	19,395,064	-	19,395,064	19,395,064	Municipal Depts only Using 2022-23 School budget numbers for this version Expect School Dept request in late March	
W2	Special Education	6,584,105	9,062,937	-	9,062,937	9,062,937		
W3	Career & Technical Education	219,602	277,512	-	277,512	277,512		
W4	Other Instruction	726,794	956,941	-	956,941	956,941		
W5	Student & Staff Support	3,525,802	4,428,398	-	4,428,398	4,428,398		
W6	System Administration	1,296,981	1,528,767	-	1,528,767	1,528,767		
W7	School Administration	1,806,208	2,124,316	-	2,124,316	2,124,316		
W8	Transportation	2,136,454	2,659,755	-	2,659,755	2,659,755		
W9	Facilities Maintenance	4,902,436	5,989,114	-	5,989,114	5,989,114		
W10	Debt Service	2,859,014	2,830,307	-	2,830,307	2,830,307		
W11	All Other	249,984	190,571	-	190,571	190,571		
TOTAL		41,690,631	49,443,682	-	49,443,682	49,443,682	49,443,682	-

The School Department budget does not include payments made by the State of Maine to the Maine Public Employees Retirement System for retirement and other benefits on behalf of employees enrolled in the MainePERS Teacher Plan For the year ended June 30, 2022 those payments amounted to \$3,677,010.

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, 2022 those payments were \$3,049,567.

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

An additional \$125,000 was transferred to a nonmajor special revenue fund to account for the Town's annual subsidy to the school cafeteria fund.

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

<u>Reconciliation:</u>	<u>2021-22 CAFR</u>
Expenditures per School:	41,690,631
Transfers to other funds	(125,000)
Recorded as Debt Service	(3,049,567)
Maine PERS Teacher Plan	3,677,010
	42,193,074

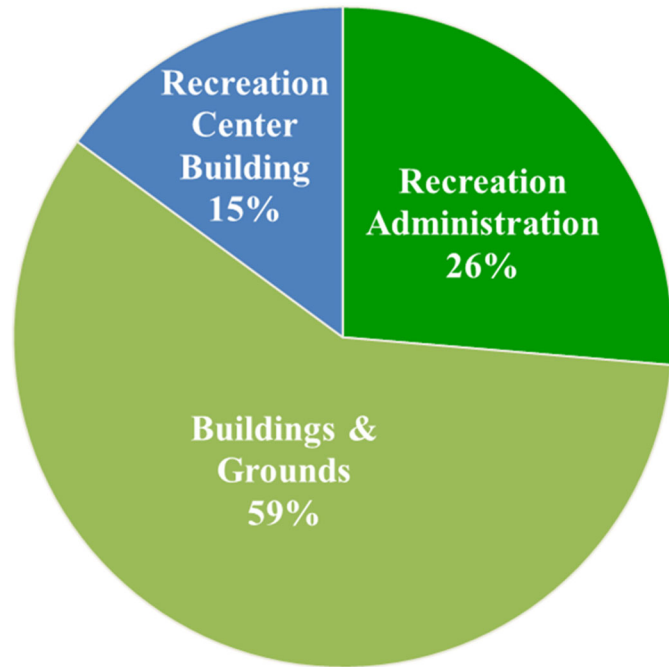
The details of the School budget may be obtained at the Office of the Superintendent of Schools. The Department of Education is administered by a nine member School Board in accordance with Article IX of the Town Charter.

TOTAL EDUCATION		41,690,631	49,443,682	-	49,443,682	49,443,682	49,443,682	-
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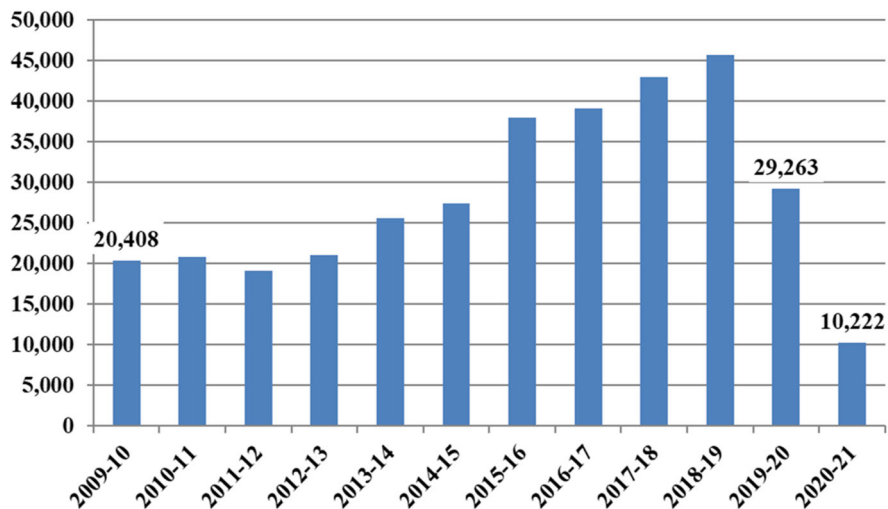
PARKS & RECREATION DEPARTMENT

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

Budget Divisions



Recreation Program Participation



2001-2002	Cox Pinnacle Greater Commons (112 acres)
2006-2007	Greater Commons Trail Connections (Hovey/Melden)
2007-2008	Mere Point Boat Launch Swinging Bridge Park
2008-2009	Maquoit Bay Conservation Land (124 acres) Coombs Property along Androscoggin River Pinette Landing
2010-2011	Maine Street Station Park Born Learning Trail X Country Ski Trails at Mere Creek Golf Course Crimmins Field
2011-2012	Harriet Beecher Stowe Field Capt. William Fitzgerald Recreation and Conservation Area
2012-2013	McKeen Landing - Columbia Field (4 playgrounds, 1 field) Orion Field Merrymeeting Dog Park Current Indoor Recreation Center
2014-2015	Kate Furbish Preserve (591 acres)
2015-2016	Water St. Boat Launch – Float and Piling System Addition
2018	Simpson's Point Property
2019	Maine Gravel Services Properties (163 acres)
2020	Veteran's Plaza
2021	144 Acres at Brunswick Landing (MRRA)
2022	Merrymeeting Park (42.5 acres)

Recreation
Facilities
added 2001
to 2022



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

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

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

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>RECREATION ADMIN. - 15000</u>							
PERSONNEL SERVICES							
51010 Salaries, Full-time	315,692	289,046	-	289,046	312,252	385,121	96,075
51040 Wages, Part-time	27,808	49,183	-	49,183	56,412	69,848	20,665
51110 Overtime	2,277	3,054	-	3,054	4,667	4,604	1,550
	345,777	341,283	-	341,283	373,331	459,573	118,290
EMPLOYEE BENEFITS							
51410 Social Security/FICA	21,142	23,924	-	23,924	25,644	29,101	5,177
51420 Medicare	4,944	5,595	-	5,595	5,997	6,806	1,211
51430 Maine PERS	32,733	33,784	-	33,784	36,269	39,752	5,968
51440 Health Benefit	93,750	95,000	-	95,000	95,000	95,000	-
	152,569	158,303	-	158,303	162,910	170,659	12,356
CONTRACTUAL SERVICES							
52090 Prof. Services - Other	11,800	-	-	-	3,575	-	-
52260 R & M Equipment	5,610	5,889	-	5,889	5,890	23,000	17,111
52500 Postage	434	1,100	-	1,100	650	1,100	-
52510 Telephone	4,273	6,000	-	6,000	5,360	6,600	600
52520 Advertising	224	500	-	500	500	1,000	500
52530 Printing	3,128	3,640	-	3,640	3,640	3,800	160
52540 Photocopies	3,816	4,760	-	4,760	2,975	4,760	-
52610 Travel	1,961	2,593	-	2,593	2,593	2,773	180
52640 Training	2,503	1,400	-	1,400	1,400	1,875	475
52661 Background Checks	-	200	-	200	200	200	-
52670 Membership & Dues	850	905	-	905	1,162	1,085	180
	34,599	26,987	-	26,987	27,945	46,193	19,206

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>RECREATION ADMIN. - 15000</u>							
(continued)							
MATERIALS & SUPPLIES							
53020 Office Supplies	2,772	2,617	-	2,617	2,866	3,377	760
53030 Computer Supplies	246	1,350	-	1,350	3,520	1,700	350
	3,018	3,967	-	3,967	6,386	5,077	1,110
CAPITAL OUTLAY							
56600 Capital - Equipment	-	-	-	-	-	11,000	11,000
	-	-	-	-	-	11,000	11,000
TOTAL	535,963	530,540	-	530,540	570,572	692,502	161,962

Salaries, Full-time:

Director	110,247
Deputy Director	98,808
Program Assistant	71,274
Office Manager	50,011
Financial Administrative Assistant	53,745
One day calculation	1,036
	385,121

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

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>REC - BUILDINGS & GROUNDS - 15050</u>							
PERSONNEL SERVICES							
51010 Salaries, Full-time	301,457	411,420	-	411,420	374,427	466,296	54,876
51040 Wages, Part-time	124,277	155,496	-	155,496	106,158	193,484	37,988
51110 Overtime	16,902	25,866	-	25,866	31,800	33,194	7,328
	442,636	592,782	-	592,782	512,385	692,974	100,192
EMPLOYEE BENEFITS							
51410 Social Security/FICA	26,357	37,212	-	37,212	30,987	43,437	6,225
51420 Medicare	6,164	8,703	-	8,703	7,247	10,159	1,456
51430 Maine PERS	33,183	43,380	-	43,380	43,269	49,683	6,303
51440 Health Benefit	131,562	185,250	-	185,250	185,250	204,250	19,000
51490 Deferred Compensation	1,399	2,507	-	2,507	2,665	2,552	45
	198,665	277,052	-	277,052	269,418	310,081	33,029
CONTRACTUAL SERVICES							
52030 Pro. Servs. - Medical	-	1,770	-	1,770	1,000	1,770	-
52090 Pro. Servs. - Other	24,384	38,160	-	38,160	35,000	46,260	8,100
52100 Electricity	9,169	10,465	-	10,465	10,000	10,925	460
52110 Water	11,447	19,000	-	19,000	15,000	19,000	-
52120 Sewer	8,856	11,485	-	11,485	11,249	13,310	1,825
52130 Rubbish Removal	40,340	32,928	-	32,928	22,928	32,928	-
52162 Brush & Wood Disposal	-	1,500	-	1,500	800	1,500	-
52230 R & M Facilities	30,823	32,050	-	32,050	30,448	41,100	9,050
52240 R & M Vehicle	14,141	17,425	-	17,425	16,554	17,975	550
52260 R & M Equipment	13,763	29,700	1,815	31,515	28,215	30,400	700
52330 Rental of Facilities	850	1,200	-	1,200	456	1,200	-
52360 Rental of Equipment	-	500	-	500	1,262	500	-
52510 Telephone	5,170	6,870	-	6,870	5,840	6,870	-
52520 Advertising	475	500	-	500	450	500	-
52620 Meals	-	500	-	500	100	500	-
52640 Training	1,035	1,110	-	1,110	777	1,110	-
	160,453	205,163	1,815	206,978	180,079	225,848	20,685

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>REC - BUILDINGS & GROUNDS - 15050</u>							
(continued)							
MATERIALS & SUPPLIES							
53010 General Supplies	43,081	49,740	-	49,740	42,279	52,165	2,425
53062 Publications	35	100	-	100	80	100	-
53110 Heating Fuel	1,687	-	-	-	1,200	1,500	1,500
53120 Propane	5,420	9,000	-	9,000	5,500	9,000	-
53150 Janitorial Supplies	177	-	-	-	-	-	-
53210 Diesel	4,263	8,500	-	8,500	5,950	10,000	1,500
53220 Gasoline	21,870	28,000	-	28,000	27,750	34,000	6,000
53520 Plants & Flowers	2,500	4,000	-	4,000	3,600	4,000	-
53710 Wearing Apparel	8,213	9,950	-	9,950	9,453	10,400	450
53730 Minor Equip & Hand Tools	12,255	10,250	-	10,250	9,738	9,050	(1,200)
	99,501	119,540	-	119,540	105,550	130,215	10,675
PROGRAMS							
55000 Custodial Serv - Rec Bldg & Tow	(58,350)	(79,270)	-	(79,270)	(71,343)	(79,270)	-
55577 Public Tree Program	35,476	28,110	1,140	29,250	22,488	28,110	-
55578 Browntail Moth Program	8,833	12,000	-	12,000	10,200	12,000	-
	(14,041)	(39,160)	1,140	(38,020)	(38,655)	(39,160)	-
CAPITAL OUTLAY							
56300 Capital - Facilities	-	20,500	-	20,500	18,600	149,500	129,000
56600 Capital - Equipment	15,500	14,500	-	14,500	14,071	11,000	(3,500)
	15,500	35,000	-	35,000	32,671	160,500	125,500
TOTAL	902,714	1,190,377	2,955	1,193,332	1,061,448	1,480,458	290,081

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>REC - BUILDINGS & GROUNDS - 15050</u>							
(continued)							

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

Salaries, Full-time:

Parks & Facilities Manager	79,286
Working Foreman (2)	107,243
Maintenance Workers (6)	238,731
Additional Maintenance Worker	39,779
One day calculation	1,257
	466,296

Wages, Part-time:

Maintenance Workers - permanent	30,132
Maintenance Workers - seasonal	116,727
Park Rangers - seasonal	46,625
	193,484

Professional Services

Annual soil testing and equipment inspections	3,510
Water Street dock installation & removal	6,750
Capt Fitzgerald brush hogging	3,000
Environmental consulting fees	8,000
	21,260

Propane	1,500	gallons at	\$6.00	\$6.00	9,000
Diesel	2,000	gallons at	\$5.00	\$5.00	10,000
Gasoline	8,500	gallons at	\$4.00	\$4.00	34,000

Capital - Equipment	Big Belly HC5 solar waste compactor	11,000
		11,000

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>REC BUILDING -15250</u>							
CONTRACTUAL SERVICES							
52090 Pro Servs - Other	-	-	-	-	-	-	-
52100 Electricity	25,207	42,000	-	42,000	31,500	42,000	-
52110 Water	2,419	2,500	-	2,500	2,250	3,000	500
52120 Sewer	576	1,500	-	1,500	1,350	1,500	-
52130 Rubbish Disposal	3,111	3,204	-	3,204	3,111	3,267	63
52150 Custodial Services	47,270	47,270	-	47,270	47,933	49,593	2,323
52220 R & M Building	68,282	109,611	-	109,611	115,000	108,670	(941)
52516 Internet Services	922	-	-	-	2,600	2,800	2,800
	147,787	206,085	-	206,085	203,744	210,830	4,745
MATERIALS & SUPPLIES							
53015 COVID Supplies	598	-	-	-	-	-	-
53125 Natural Gas	1,028	75,000	-	75,000	39,000	62,500	(12,500)
53150 Janitorial Supplies	5,243	7,930	-	7,930	7,900	11,205	3,275
53730 Minor Equip & Hand Tools	1,997	3,800	-	3,800	3,040	6,700	2,900
	8,866	86,730	-	86,730	49,940	80,405	(6,325)
CAPITAL OUTLAY							
56200 Capital - Building	11,806	20,000	-	20,000	19,475	119,000	99,000
	11,806	20,000	-	20,000	19,475	119,000	99,000
TOTAL	168,459	312,815	-	312,815	273,159	410,235	97,420

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

Natural Gas	25,000	therms at	\$2.50	\$2.50	62,500
Capital Building		Faucet/soap dispenser replacements			19,000
		Exterior siding replacement			15,000
		Refurbish gym floor			85,000
					119,000

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>TEEN CENTER - 15300</u>							
PROGRAMS							
52800 Grants	20,000	20,000	-	20,000	20,000	20,000	-
	20,000	20,000	-	20,000	20,000	20,000	-
TOTAL	20,000	20,000	-	20,000	20,000	20,000	-

PEOPLE PLUS CENTER - 15310

PROGRAMS							
52220 R & M Building	10,686	10,000	3,000	13,000	13,000	10,000	-
52800 Grants	137,000	140,000	-	140,000	140,000	200,000	60,000
	147,686	150,000	3,000	153,000	153,000	210,000	60,000
TOTAL	147,686	150,000	3,000	153,000	153,000	210,000	60,000

PUBLIC LIBRARY - 15400

PROGRAMS							
52220 R & M Building	46,327	35,000	-	35,000	35,000	35,000	-
52800 Grants	1,591,464	1,635,776	-	1,635,776	1,635,776	1,751,744	115,968
TOTAL	1,637,791	1,670,776	-	1,670,776	1,670,776	1,786,744	115,968

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

TOTAL RECREATION & CULTURE	3,412,613	3,874,508	5,955	3,880,463	3,748,955	4,599,939	725,431
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	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>COUNTY TAX - 16000</u>							
52900 Assessment (fiscal year)	1,664,113	1,713,824	-	1,713,824	1,713,824	1,735,369	21,545
52901 Assessment (1/5 of 6 mos.)	-	-	-	-	-	156,447	156,447
TOTAL COUNTY TAX	1,664,113	1,713,824	-	1,713,824	1,713,824	1,891,816	177,992

PROMOTION AND DEVELOPMENT - 17000

55702 Memorial Day	-	4,500	(4,500)	-	4,500	4,500	-
55704 MCEDD	25,348	26,000	-	26,000	25,910	26,000	-
55708 Brunswick Downtown Associatio	80,000	95,000	-	95,000	95,000	140,000	45,000
55711 Maine State Music Theater	-	3,500	-	3,500	3,500	3,500	-
55712 Growstown School	319	5,000	-	5,000	5,000	5,000	-
55713 Town Commons	2,666	2,000	-	2,000	2,000	2,000	-
55714 Brunswick Link	96,000	120,000	-	120,000	120,000	139,000	19,000
55716 Metro Breeze	82,939	86,170	-	86,170	86,170	89,055	2,885
TOTAL	287,272	342,170	(4,500)	337,670	342,080	409,055	66,885

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

ADDITIONAL SCHOOL ASST. - 17010

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

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>CEMETERY CARE - 17020</u>							
55000 Program	2,594	3,200	-	3,200	3,200	3,200	-
TOTAL	2,594	3,200	-	3,200	3,200	3,200	-

Assistance is paid toward the maintenance of several outlying cemeteries: Harding Cemetery, Maquoit Cemetery, Merepoint Cemetery, Pine Grove Cemetery and New Meadows Cemetery. The Town also performs and contracts some maintenance work.

CONTINGENCY RESERVE - 17030

55000 Program	(291,168)	650,000	-	650,000	650,000	900,000	250,000
TOTAL	(291,168)	650,000	-	650,000	650,000	900,000	250,000
 TOTAL UNCLASSIFIED	 8,698	 1,005,370	 (4,500)	 1,000,870	 1,005,280	 1,322,255	 316,885

DEBT SERVICE

POLICE STATION BOND - 18040

52710 Principal	275,000	275,000	-	275,000	275,000	275,000	-
52720 Interest	92,125	86,281	-	86,281	86,281	79,578	(6,703)
	367,125	361,281	-	361,281	361,281	354,578	(6,703)

HARRIET BEECHER STOWE ELEMENTARY SCHOOL BONDS - 18050

52710 Principal	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)	-
52720 Interest	320,633	292,301	-	292,301	292,301	263,249	(29,052)
Less School Portion	(320,633)	(292,301)	-	(292,301)	(292,301)	(263,249)	29,052
	-	-	-	-	-	-	-

SCHOOL REVOLVING RENOVATION BONDS - 18060

52710 Principal	128,280	118,523	-	118,523	118,523	118,523	-
Less School Portion	(128,280)	(118,523)	-	(118,523)	(118,523)	(118,523)	-
	-	-	-	-	-	-	-

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>DEBT SERVICE</u>							
(continued)							
2017 CIP GO BONDS - 18070							
52710 Principal	200,000	200,000	-	200,000	200,000	120,000	(80,000)
Less School Portion	(55,000)	(55,000)	-	(55,000)	(55,000)	(55,000)	-
52720 Interest	26,809	22,308	-	22,308	22,308	18,708	(3,600)
Less School Portion	(7,275)	(6,036)	-	(6,036)	(6,036)	(4,799)	1,237
	164,534	161,272	-	161,272	161,272	78,909	(82,363)
KATE FURBISH ELEMENTARY SCHOOL BONDS - 18080							
52710 Principal	690,000	725,000	-	725,000	725,000	765,000	40,000
Less School Portion	(690,000)	(725,000)	-	(725,000)	(725,000)	(765,000)	(40,000)
52720 Interest	775,269	739,894	-	739,894	739,894	702,644	(37,250)
Less School Portion	(775,269)	(739,894)	-	(739,894)	(739,894)	(702,644)	37,250
	-	-	-	-	-	-	-
FIRE STATION BOND - 18090							
52710 Principal	-	556,000	-	556,000	556,000	550,000	(6,000)
52720 Interest	79,045	410,819	-	410,819	410,819	383,169	(27,650)
	79,045	966,819	-	966,819	966,819	933,169	(33,650)
2022 TAXABLE G/O BONDS - 18100							
52710 Principal	-	-	-	-	-	337,482	337,482
52720 Interest	-	-	-	-	-	163,893	163,893
	-	-	-	-	-	501,375	501,375
TOTAL DEBT SERVICE	610,704	1,489,372	-	1,489,372	1,489,372	1,868,031	378,659
TOTAL EXPENDITURES	67,540,392	80,703,515	162,092	80,865,607	79,578,560	84,814,045	4,133,499

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	Department Increase/ Decrease
<u>OTHER GENERAL FUND USES</u>							
<u>Transfers to Other Funds</u>							
59210 Special Revenue - Municipal	74,500	70,000	4,500	74,500	74,500	70,000	-
59400 Capital Projects - Municipal	3,395,920	3,416,500	-	3,416,500	3,416,500	3,561,760	145,260
59620 Enterprise Funds	125,000	125,000	-	125,000	125,000	125,000	-
TOTAL	3,595,420	3,611,500	4,500	3,616,000	3,616,000	3,756,760	145,260
Special Revenue - Municipal Indicates transfers for grants and other activities accounted for in Special Revenue Funds.							
Memorial Day fund	4,500	-	4,500	4,500	4,500	-	-
Property Tax Assistance	70,000	70,000	-	70,000	70,000	70,000	-
	74,500	70,000	4,500	74,500	74,500	70,000	-
Capital Projects - Municipal: Indicates the General Fund transfers to certain Capital Projects. See Capital Budget.							
Sidewalk Program	170,000	100,000	-	100,000	100,000	100,000	-
Street Resurfacing/Rehab	2,050,000	2,100,000	-	2,100,000	2,100,000	2,200,000	100,000
Fire Vehicle Replacement	117,520	122,500	-	122,500	122,500	127,400	4,900
Police Vehicle Replacement	166,400	174,000	-	174,000	174,000	180,960	6,960
PW Equipment Replacement	379,600	395,000	-	395,000	395,000	410,800	15,800
P&R Vehicle Replacement	62,400	65,000	-	65,000	65,000	67,600	2,600
Facilities Repair Program	325,000	235,000	-	235,000	235,000	250,000	15,000
IT/Cable TV Equipment	125,000	225,000	-	225,000	225,000	225,000	-
	3,395,920	3,416,500	-	3,416,500	3,416,500	3,561,760	145,260
Enterprise Funds: Represents a General Fund subsidy to the Enterprise Funds.							
Train Station-Visitors Center	125,000	125,000	-	125,000	125,000	125,000	-
	125,000	125,000	-	125,000	125,000	125,000	-
GRAND TOTALS	71,135,812	84,315,015	166,592	84,481,607	83,194,560	88,570,805	4,278,759

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TOWN OF BRUNSWICK, MAINE

CAPITAL BUDGET & TAX INCREMENT FINANCING BUDGET

**For the Fiscal Year
July 1, 2023 - June 30, 2024**

Town of Brunswick, Maine
Capital Budget
Budget for July 1, 2023 - June 30, 2024

	2021-22 Actual	2022-23 Council Approved	2022-23 Adj/Suppl.	2022-23 Final	2023-24 Dept Request
From General Fund Balance:					
<i>General Government</i>					
Downtown Restrooms Planning	\$ -	\$ -	\$ -	\$ -	\$ 100,000
<i>Public Safety</i>					
LED Streetlights	285,000	-	-	-	-
Cardiac Monitors	135,000	-	-	-	-
FD Power Load Units	-	-	-	-	182,000
<i>Public Works</i>					
Cumberland St Drainage (design)	20,000	-	-	-	-
Bath Road Culvert (design)	75,000	-	-	-	-
Public Works Facility Planning	-	120,000	-	120,000	-
Jordan Ave Sidewalk	-	-	-	-	345,500
Stanwood/McKeen Pedestrian Improvements	-	-	-	-	190,000
Union St Curb Reduction	-	-	-	-	100,000
Mare Brook Watershed	-	-	-	-	110,000
Wilson Ave Extension	-	-	-	-	30,000
Range Road Culvert (design)	-	-	-	-	20,000
<i>Parks & Recreation</i>					
Simpsons Point Access (grant match)	-	175,000	-	175,000	-
FJ Wood Bridge Amenities - Anniversary Par	-	330,000	-	330,000	-
Use of Fund Balance	515,000	625,000	-	625,000	1,077,500
From Municipal Revenues:					
<i>Streets and Sidewalks</i>					
Street Resurfacing/Rehabilitation Program	2,050,000	2,100,000	-	2,100,000	2,200,000
Sidewalk Program	170,000	100,000	-	100,000	100,000
<i>Vehicle/Equipment Replacement</i>					
Fire Vehicle Replacement	117,520	122,500	-	122,500	127,400
Police Vehicle Replacement	166,400	174,000	-	174,000	180,960
PW Equipment Replacement	379,600	395,000	-	395,000	410,800
P&R Vehicle Replacement	62,400	65,000	-	65,000	67,600
<i>Other Reserves</i>					
Facilities Repair Program	325,000	235,000	-	235,000	250,000
IT/Cable TV Equipment	125,000	225,000	-	225,000	225,000
Municipal Revenues	3,395,920	3,416,500	-	3,416,500	3,561,760

	2021-22 Actual	2022-23 Council Approved	2022-23 Adj/Suppl.	2022-23 Final	2023-24 Dept Request
From Reserves/Other Sources: (also see TIF budget)					
<i>Downtown TIF Revenues</i>					
Cedar St Parking - DOT match	43,000	69,000	-	69,000	-
Pleasant Street Corridor	140,000	100,000	-	100,000	175,000
Downtown Sidewalks & Lighting	200,000	-	-	-	-
Federal/Mason Pedestrian Improv	20,000	-	-	-	10,000
Riverwalk	15,000	-	-	-	-
<i>Brunswick Landing and Brunswick Executive Airport TIF Revenues</i>					
Maine DOT MPI match - Church Rd	330,000	-	-	-	-
Maine DOT MPI match - McKeen St	-	395,000	-	395,000	-
Maine DOT MPI match - Maine St	-	-	-	-	490,000
Recreational Trails - Kate Furbish Preserve	40,500	-	-	-	-
Public Safety - Engine 2	56,962	100,000	-	100,000	-
Landing Drive Construction	50,000	99,644	-	99,644	280,000
Jordan Ave/Bath Rd Ped Improv	10,000	-	-	-	97,000
<i>Cook's Corner TIF Revenues</i>					
Perryman Drive Extension	-	100,000	-	100,000	-
Cook's Corner Pedestrian Improv	-	20,000	-	20,000	40,000
Cook's Corner Revitalization	200,000	200,000	-	200,000	200,000
Use of Reserves/Other Sources	1,105,462	1,083,644	-	1,083,644	1,292,000
TOTAL CAPITAL PROJECTS AND RESERVES	5,016,382	5,125,144	-	5,125,144	5,931,260

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.

Town of Brunswick, Maine
TIF Budget for July 1, 2023 - June 30, 2024

	2021-22	2022-23	2022-23	2022-23	2022-23	2023-24
	Actual	Adopted	Adjustments	Available	Estimated	Department
<u>DOWNTOWN & TRANSIT-ORIENTED TIF DISTRICT</u>						
<u>Property Tax Revenues</u>						0.0%
District Increment Value	31,376,050	31,376,050	5,411,410	36,787,460	36,787,460	36,787,460
Tax Rate	20.86	21.69	-	21.69	21.69	22.40
Tax Increment Revenue	654,504	680,547	-	797,920	797,920	824,039
TOTAL REVENUES	654,504	680,547	-	797,920	797,920	824,039
<u>TIF Program Expenditures</u>						
Downtown Master Plan						
Cedar St Parking - DOT match	43,000	69,000	-	69,000	69,000	98,000
Federal/Mason Ped Improv	20,000	-	-	-	-	10,000
Riverwalk	-	-	-	-	-	-
Downtown Sidewalks & Lighting	200,000	-	-	-	-	-
Facility Operation (Train Sta/Visitors Ctr	125,000	125,000	-	125,000	125,000	125,000
Economic Development (Admin costs)	-	-	-	-	-	-
Transit-Oriented Projects						
Pleasant Street MDOT grant match	140,000	100,000	-	100,000	100,000	175,000
Brunswick Link (expanded operatic	46,000	70,000	-	70,000	70,000	88,000
Brunswick Link (capital)	20,000	20,000	-	20,000	20,000	20,000
MetroBreez	76,122	86,170	-	86,170	86,170	89,055
TOTAL EXPENDITURES	670,122	470,170	-	470,170	470,170	605,055
Revenues less Expenditures	(15,618)	210,377	-	327,750	327,750	218,984
Amount expended from TIF Funds	-	-	-	-	-	-
Amount transferred to CP or SR Funds	403,000	169,000	-	169,000	169,000	283,000
Amount transferred to General Fund	267,122	301,170	-	301,170	301,170	322,055
Downtown & Transit-Oriented TIF District Balance						
Fiscal year beginning balance	19,505	3,887	-	3,887	3,887	331,637
Fiscal year ending balance	3,887	214,264	-	331,637	331,637	550,621

Town of Brunswick, Maine
TIF Budget for July 1, 2023 - June 30, 2024

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Estimated	2023-24 Department
<u>SEAHAWK TIF DISTRICT</u>						
<u>Property Tax Revenues</u>						
District Increment Value	13,947,376	13,947,376	176,924	14,124,300	14,124,300	14,124,300
Tax Rate	20.86	21.69	-	21.69	21.69	22.40
Tax Increment Revenue	290,942	302,519	-	306,356	306,356	316,384
TOTAL REVENUES	290,942	302,519	-	306,356	306,356	316,384
<u>TIF Program Expenditures</u>						
Credit Enhancement Agreement	126,515	148,404	1,246	149,650	149,650	156,493
Brunswick Downtown Association	80,000	95,000	-	95,000	95,000	90,000
Professional & Administrative Costs	70,000	70,000	-	70,000	70,000	70,000
TOTAL EXPENDITURES	276,515	313,404	1,246	314,650	314,650	316,493
Revenues less Expenditures	14,427	(10,885)	(1,246)	(8,294)	(8,294)	(109)
Amount expended from TIF Funds	126,515	148,404	1,246	149,650	149,650	156,493
Amount transferred to CP and SR Funds	-	-	-	-	-	-
Amount transferred to General Fund	150,000	165,000	-	165,000	165,000	160,000
Seahawk TIF District Balance						
Fiscal year beginning balance	23,751	38,178	-	38,178	38,178	29,884
Fiscal year ending balance	38,178	27,293	(1,246)	29,884	29,884	29,775

Town of Brunswick, Maine
TIF Budget for July 1, 2023 - June 30, 2024

	2021-22	2022-23	2022-23	2022-23	2022-23	2023-24
	Actual	Adopted	Adjustments	Available	Estimated	Department
<u>BRUNSWICK LANDING AND BRUNSWICK EXECUTIVE AIRPORT TIF DISTRICTS</u>						
<u>Property Tax Revenues</u>						
District Increment Value	89,525,257	89,525,257	23,873,635	113,398,892	113,398,892	113,398,892
Tax Rate	20.86	21.69	-	21.69	21.69	22.40
Tax Increment Revenue	1,867,497	1,941,803	-	2,459,622	2,459,622	2,540,135
TOTAL REVENUES	1,867,497	1,941,803	-	2,459,622	2,459,622	2,540,135
<u>TIF Program Expenditures</u>						
Credit Enhancement Agreement	933,748	970,901	-	1,229,811	1,229,811	1,270,068
Road Improvements						
Qualified road work	200,000	200,000	-	200,000	200,000	250,000
MaineDOT MPI match	330,000	395,000	-	395,000	395,000	490,000
Bath Rd/Jordan Ave Ped Improv	10,000	-	-	-	-	97,000
Public Safety - Police/Fire vehicles	150,000	150,000	-	150,000	150,000	190,000
Engine 2 - Advance repayment	56,962	100,000	-	100,000	100,000	-
Professional & Administrative Costs	40,000	50,000	-	50,000	50,000	50,000
Economic Devel - BDC loan program	50,000	-	-	-	-	-
Recreational Trails - Kate Furbish Preser	40,500	-	-	-	-	-
Road/Infrastructure Improvements						
Katahdin Drive extension	-	-	-	-	-	-
Landing Drive - Advance repmt	50,000	99,644	-	99,644	99,644	280,000
TOTAL EXPENDITURES	1,861,210	1,965,545	-	2,224,455	2,224,455	2,627,068
Revenues less Expenditures	6,287	(23,742)	-	235,167	235,167	(86,933)
Amount expended from TIF Funds	983,748	970,901	-	1,229,811	1,229,811	1,270,068
Amount transferred to CP and SR Funds	106,962	594,644	-	594,644	594,644	770,000
Amount transferred to General Fund	390,000	400,000	-	400,000	400,000	490,000
BL and BEA TIF District Balance						
Fiscal year beginning balance	33,959	40,246	-	40,246	40,246	275,413
Fiscal year ending balance	40,246	16,504	-	275,413	275,413	188,481

Town of Brunswick, Maine
TIF Budget for July 1, 2023 - June 30, 2024

	2021-22	2022-23	2022-23	2022-23	2022-23	2023-24
	Actual	Adopted	Adjustments	Available	Estimated	Department
<u>COOK'S CORNER TIF DISTRICT</u>						
<u>Property Tax Revenues</u>						
District Increment Value	11,467,950	11,467,950	20,671,460	32,139,410	32,139,410	32,139,410
Tax Rate	20.86	21.69	-	21.69	21.69	22.40
Tax Increment Revenue	239,221	248,740	-	697,104	697,104	719,923
TOTAL REVENUES	239,221	248,740	-	697,104	697,104	719,923
<u>TIF Program Expenditures</u>						
Brunswick Downtown Assoc	-	-	-	-	-	50,000
Affordable Housing Support Fund	-	-	250,000	250,000	250,000	-
Bath Road Signal Upgrades	-	-	-	-	-	-
Cook's Corner Revitalization	200,000	200,000	-	200,000	200,000	200,000
Cook's Corner Pedestrian Improv	-	20,000	-	20,000	20,000	40,000
Perryman Drive Extension	-	100,000	-	100,000	100,000	-
TOTAL EXPENDITURES	200,000	320,000	250,000	570,000	570,000	290,000
Revenues less Expenditures	39,221	(71,260)	(250,000)	127,104	127,104	429,923
Amount expended from TIF Funds	-	-	-	-	-	-
Amount transferred to CP and SR Funds	200,000	320,000	250,000	570,000	570,000	240,000
Amount transferred to General Fund	-	-	-	-	-	50,000
Cook's Corner TIF District Balance						
Fiscal year beginning balance	134,196	173,417	-	173,417	173,417	300,521
Fiscal year ending balance	173,417	102,157	(250,000)	300,521	300,521	730,444

Town of Brunswick, Maine
TIF Budget for July 1, 2023 - June 30, 2024

	2021-22	2022-23	2022-23	2022-23	2022-23	2023-24
	Actual	Adopted	Adjustments	Available	Estimated	Department
<u>SUMMARY OF TAX INCREMENT FINANCING BUDGET</u>						
<u>Property Tax Revenues</u>						
District Increment Value	146,316,633	146,316,633	50,133,429	196,450,062	196,450,062	196,450,062
Tax Rate	20.86	21.69	-	21.69	21.69	22.40
Tax Increment Revenue	3,052,164	3,173,609	-	4,261,002	4,261,002	4,400,481
TOTAL REVENUES	3,052,164	3,173,609	-	4,261,002	4,261,002	4,400,481
<u>TIF Program Expenditures</u>						
Credit Enhancement Agreement	1,060,263	1,119,305	1,246	1,379,461	1,379,461	1,426,561
Debt Service (People Plus Bldg)	-	-	-	-	-	-
Downtown Master Plan						
Cedar St Parking - DOT match	43,000	69,000	-	69,000	69,000	-
Federal/Mason Ped Improv	20,000	-	-	-	-	10,000
Jordan/Bath Ped Design	10,000	-	-	-	-	97,000
Downtown Sidewalks & Lighting	200,000	-	-	-	-	-
Facility Operation (Train Station/Visitors	125,000	125,000	-	125,000	125,000	125,000
Economic Development	160,000	120,000	250,000	370,000	370,000	170,000
Transit-Oriented Projects						
Pleasant Street MDOT grant match	140,000	100,000	-	100,000	100,000	175,000
Brunswick Link (expanded operatic	46,000	70,000	-	70,000	70,000	88,000
Brunswick Link (capital)	20,000	20,000	-	20,000	20,000	20,000
MetroBreez	76,122	86,170	-	86,170	86,170	89,055
Road Improv - Qualified Roads (incl MP	540,000	595,000	-	595,000	595,000	837,000
Public Safety - Police/Fire vehicles	150,000	150,000	-	150,000	150,000	190,000
Engine 2 - Advance repayment	56,962	100,000	-	100,000	100,000	-
Brunswick Downtown Association	80,000	95,000	-	95,000	95,000	90,000
Recreational Trails - Kate Furbish Preser	40,500	-	-	-	-	-
Road/Infrastructure Improvements						
Katahdin Drive extension	-	-	-	-	-	-
Landing Drive - Advance repmt	50,000	99,644	-	99,644	99,644	280,000
Cook's Corner projects	200,000	320,000	-	320,000	320,000	240,000
TOTAL EXPENDITURES	3,017,847	3,069,119	251,246	3,579,275	3,579,275	3,837,616
Revenues less Expenditures	34,317	104,490	(251,246)	681,727	681,727	562,865

Town of Brunswick, Maine
TIF Budget for July 1, 2023 - June 30, 2024

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Estimated	2023-24 Department
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SUMMARY OF TAX INCREMENT FINANCING BUDGET (Cont'd)

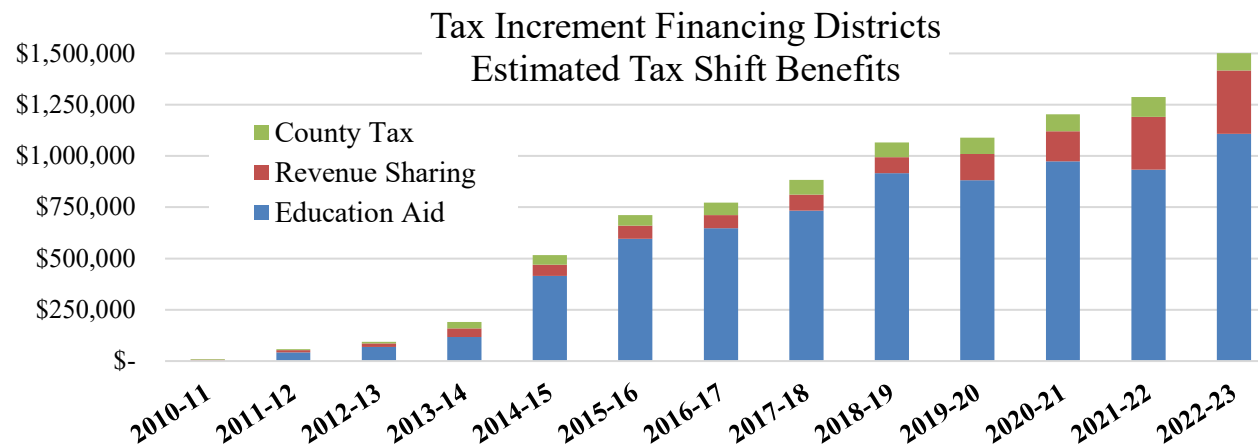
Total Tax Increment Financing Balance

Fiscal year beginning balance	211,411	245,728	-	245,728	245,728	927,455
Fiscal year ending balance	245,728	350,218	-	927,455	927,455	1,490,320
Amount expended from TIF Funds	1,110,263	1,119,305	1,246	1,379,461	1,379,461	1,426,561
Amount transferred to CP and SR Funds	709,962	1,083,644	250,000	1,333,644	1,333,644	1,293,000
Amount transferred to General Fund	807,122	866,170	-	866,170	866,170	1,022,055

Estimated Annual Tax Shift Benefit

Total sheltered value	146,316,633	146,316,633	50,133,429	196,450,062	196,450,062	196,450,062
State Aid to Education	932,892				1,108,602	
Revenue Sharing	258,493				308,310	
County Tax	96,263				94,019	
	<u>1,287,648</u>				<u>1,510,931</u>	

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



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TOWN OF BRUNSWICK, MAINE

MUNICIPAL BUDGET 2023-24

Statistical Section

<i>Comparative Balance Sheets – Five Years (GAAP basis)</i>	<i>100</i>
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Town of Brunswick, Maine
Comparative Balance Sheets
For the General Fund - GAAP Basis
As of June 30,

<u>ASSETS</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Cash & Investments	23,966,484	16,170,103	24,174,102	24,410,240	37,148,709
Taxes Receivable	968,616	863,629	1,415,815	986,649	780,851
Tax Liens & Acquired Property	299,537	294,929	300,001	206,757	136,352
Accounts Receivable	812,679	873,255	970,715	1,220,899	1,282,883
Due From Other Funds	-	6,360,945	-	3,465,252	-
Advances to Other Funds	181,632	727,778	1,582,610	586,606	591,696
Other	28,015	39,392	21,395	36,047	55,182
TOTAL ASSETS	26,256,963	25,330,031	28,464,638	30,912,450	39,995,673
<u>LIABILITIES</u>					
Accounts Payable	612,151	841,707	1,096,646	1,063,024	1,024,193
Accrued Payroll	3,731,016	3,820,607	4,035,079	4,061,265	4,676,205
Due to Other Funds	1,452,771	105,414	1,211,257	-	3,309,365
Other	597,833	204,377	389,052	176,682	163,491
TOTAL LIABILITIES	6,393,771	4,972,105	6,732,034	5,300,971	9,173,254
<u>DEFERRED INFLOWS</u>					
Deferred Property Taxes	821,353	716,262	764,028	444,809	392,128
Deferred Revenues	236,583	264,348	346,738	496,261	460,789
Lease related	-	-	-	-	39,128
TOTAL DEFERRED INFLOWS	1,057,936	980,610	1,110,766	941,070	892,045
<u>FUND BALANCES</u>					
Non-spendable	209,647	767,170	1,604,005	622,653	646,878
Restricted	3,782,820	2,734,813	2,418,083	4,276,760	6,593,518
Assigned	3,324,678	3,445,194	4,597,167	2,655,425	2,075,375
Unassigned	11,488,111	12,430,139	12,002,583	17,115,571	20,614,603
TOTAL FUND BALANCE	18,805,256	19,377,316	20,621,838	24,670,409	29,930,374
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	26,256,963	25,330,031	28,464,638	30,912,450	39,995,673

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>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Taxes	45,343,860	47,471,712	49,424,031	53,382,098	55,153,531
Licenses, Fees & Permits	542,223	722,963	535,870	793,475	757,604
Intergovernmental	14,507,450	14,466,298	17,038,818	18,869,314	21,159,491
Charges for Service	1,518,918	1,574,280	1,683,273	1,729,126	2,041,806
Fines and Penalties	50,515	43,224	43,860	28,047	39,472
Interest on Investments	339,454	425,712	300,692	89,306	94,690
Other	642,187	524,175	450,850	503,234	690,978
TOTAL REVENUES	62,944,607	65,228,364	69,477,394	75,394,600	79,937,572
<u>EXPENDITURES</u>					
General Government	3,646,187	3,797,725	4,184,097	4,453,697	4,645,005
Public Safety	8,811,980	9,160,603	9,952,658	10,418,384	10,927,887
Public Works	3,833,995	3,732,136	3,771,060	3,673,995	4,340,723
Human Services	163,348	202,823	374,486	326,105	240,017
Education	36,445,089	37,779,553	39,756,590	40,752,499	42,193,074
Recreation & Culture	3,017,995	3,083,440	3,230,972	3,178,169	3,412,614
Debt Service	2,536,928	2,628,705	2,556,331	3,934,013	3,660,271
County Tax	1,517,700	1,565,279	1,590,123	1,674,551	1,664,113
Unclassified	130,537	199,922	103,265	70,742	31,198
TOTAL EXPENDITURES	60,103,759	62,150,186	65,519,582	68,482,155	71,114,902
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers In	506,389	600,000	678,946	763,000	875,344
Transfers Out	(2,473,226)	(3,106,118)	(3,392,236)	(3,626,874)	(4,438,049)
	(1,966,837)	(2,506,118)	(2,713,290)	(2,863,874)	(3,562,705)
EXCESS OF REVENUES AND OTHER SOURCES					
OVER/(UNDER) EXPENDITURES AND OTHER USES	874,011	572,060	1,244,522	4,048,571	5,259,965
BEGINNING FUND BALANCE	17,931,245	18,805,256	19,377,316	20,621,838	24,670,409
ENDING FUND BALANCE	18,805,256	19,377,316	20,621,838	24,670,409	29,930,374

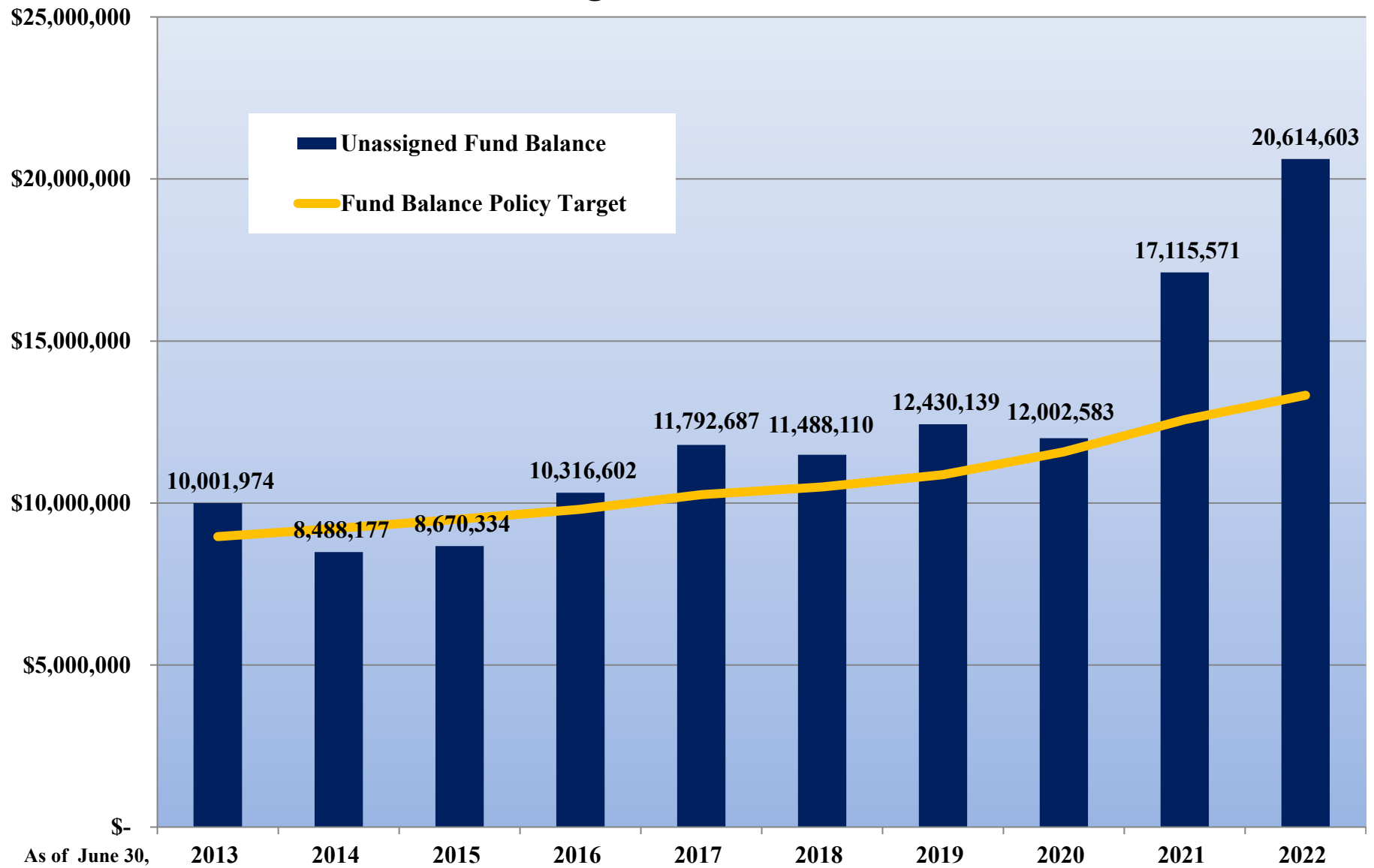
Notes: This statement is produced using generally accepted accounting principals (GAAP Basis). To reconcile the GAAP basis to the basis used for budget purposes (Budget Basis), it is necessary to subtract from the GAAP basis the amount the State of Maine contributes to the Maine Public Employees Retirement System (MEPERS) for employees enrolled in the MEPERS Teacher Retirement Plan. The amounts to be subtracted from both GAAP revenues and GAAP expenditures for the fiscal years ended June 30, 2021, 2020, 2019, 2018 and 2017 are \$3,687,452, \$3,592,142, \$2,821,269, \$2,507,000 and 2,213,000 respectively.

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

Fiscal Year Ended	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
General Fund										
Nonspendable										
Long-term loans and advances	\$ 450,580	\$ -	\$ 454,080	\$ 363,264	\$ 272,448	\$ 181,632	\$ 727,778	\$ 1,582,610	\$ 586,606	\$ 591,696
Inventories and prepaids	55,570	36,767	37,711	25,220	26,523	28,015	39,392	21,395	36,047	55,182
Restricted										
Education	4,968,986	4,773,172	4,240,381	4,242,058	3,885,181	3,503,852	2,431,962	2,079,163	3,216,004	4,936,494
Municipal purposes	210,670	207,738	211,045	240,201	253,542	278,968	302,851	338,920	1,060,756	1,657,024
Assigned	1,824,835	1,619,378	1,525,233	1,130,790	1,700,864	3,324,679	3,445,194	4,597,167	2,655,425	2,075,375
Unassigned	10,001,974	8,488,177	8,670,334	10,316,602	11,792,687	11,488,110	12,430,139	12,002,583	17,115,571	20,614,603
Total General Fund	<u>\$17,512,615</u>	<u>\$15,125,232</u>	<u>\$15,138,784</u>	<u>\$16,318,135</u>	<u>\$17,931,245</u>	<u>\$18,805,256</u>	<u>\$19,377,316</u>	<u>\$20,621,838</u>	<u>\$24,670,409</u>	<u>\$29,930,374</u>
General Fund Revenues	\$53,777,437	\$55,316,128	\$56,991,482	\$58,833,107	\$61,517,380	\$62,944,607	\$65,228,364	\$69,477,394	\$75,394,600	\$79,937,572
Unrestricted Fund Balance	11,826,809	10,107,555	10,195,567	11,447,392	13,493,551	14,812,789	15,875,333	16,599,750	19,770,996	22,689,978
As a % of Revenues	21.99%	18.27%	17.89%	19.46%	21.93%	23.53%	24.34%	23.89%	26.22%	28.38%
Unassigned Fund Balance	10,001,974	8,488,177	8,670,334	10,316,602	11,792,687	11,488,110	12,430,139	12,002,583	17,115,571	20,614,603
As a % of Revenues	18.60%	15.34%	15.21%	17.54%	19.17%	18.25%	19.06%	17.28%	22.70%	25.79%
Target Unassigned Balance	8,964,699	9,221,199	9,500,480	9,807,479	10,254,947	10,492,866	10,873,568	11,581,882	12,568,280	13,325,593
Amount Above/(Below) Target	1,037,275	(733,022)	(830,146)	509,123	1,537,740	995,244	1,556,571	420,701	4,547,291	7,289,010

To provide for unforeseen circumstances and maintain liquidity, the Town has adopted a fund balance policy. Prior to FY2010, the policy targeted the unassigned General Fund balance at 9.5% of revenues. Beginning in FY2010, the policy targets the unassigned General Fund balance at 16.67% of revenues. In accordance with the fund balance policy, when the balance falls below the target, the Town will develop a plan, implemented through the annual budgetary process, to bring the balance to the target level over a period of no more than three years.

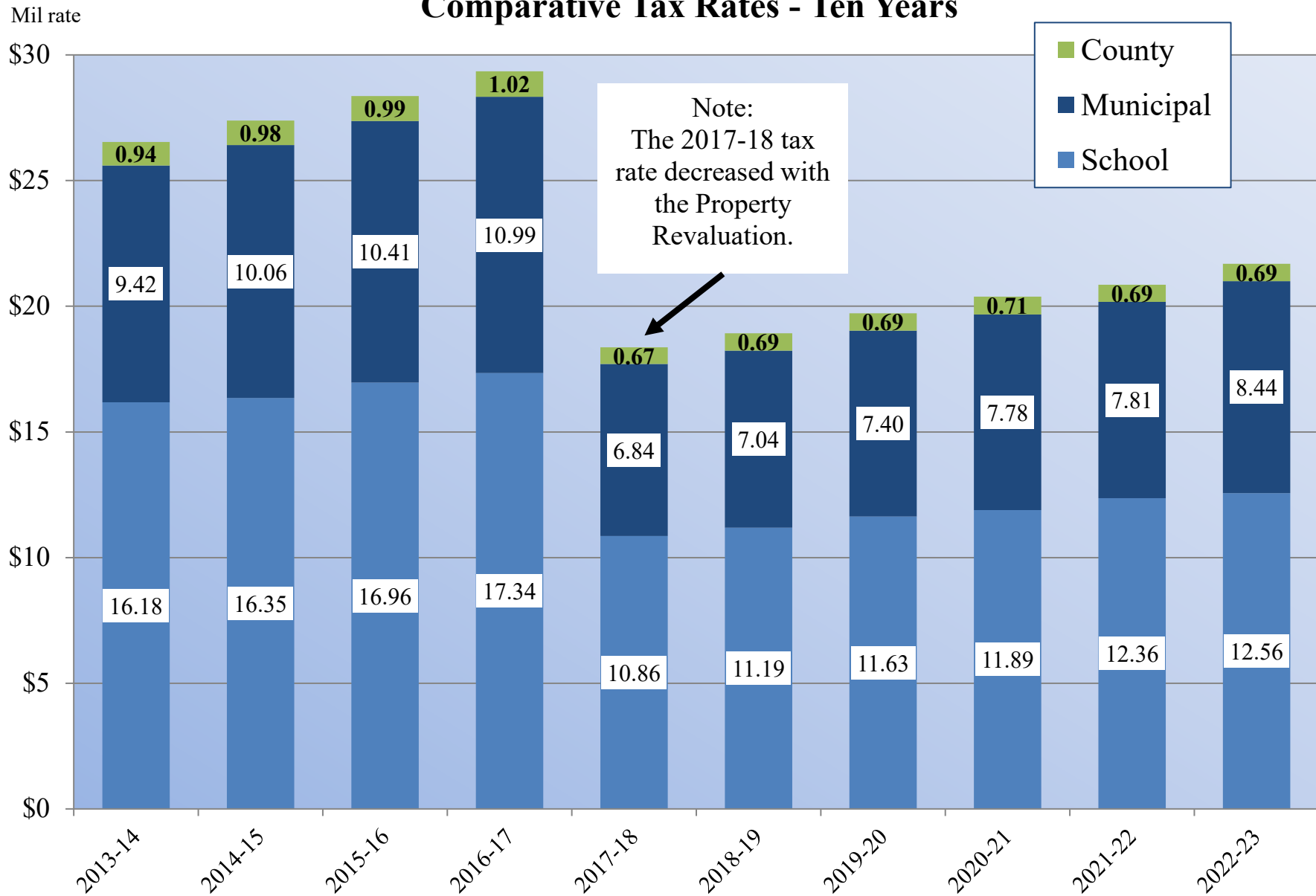
Town of Brunswick Unassigned Fund Balance



**Town of Brunswick
General Fund Budget Comparisons**

	Fiscal 2013-14	Fiscal 2014-15	Fiscal 2015-16	Fiscal 2016-17	Fiscal 2017-18	Fiscal 2018-19	Fiscal 2019-20	Fiscal 2020-21	Fiscal 2021-22	Fiscal 2022-23
<u>Revenues & Other Sources</u>										
Municipal (1)	8,205,876	7,307,107	7,393,370	7,174,897	7,935,060	8,268,418	9,112,961	8,312,322	11,482,111	12,112,727
School (2)	13,957,519	13,538,831	13,208,190	13,721,765	13,260,447	12,651,579	13,381,088	14,546,776	13,694,665	18,202,836
County	0	0	0	0	0	0	0	0	0	0
	22,163,395	20,845,938	20,601,560	20,896,662	21,195,507	20,919,997	22,494,049	22,859,098	25,176,776	30,315,563
	3.74%	-5.94%	-1.17%	1.43%	1.43%	-1.30%	7.52%	1.62%	10.14%	20.41%
<u>Expenditures & Other Uses</u>										
Municipal	20,786,269	21,002,606	21,710,589	22,369,571	23,429,716	24,288,847	26,185,774	26,799,640	30,444,466	33,157,509
School	35,570,775	35,763,587	36,525,855	37,695,535	37,878,469	38,132,210	40,153,709	42,748,055	43,651,333	49,443,682
County	1,249,487	1,333,350	1,360,042	1,410,855	1,517,700	1,565,279	1,590,123	1,674,551	1,664,113	1,713,824
	57,606,531	58,099,543	59,596,486	61,475,961	62,825,885	63,986,336	67,929,606	71,222,246	75,759,912	84,315,015
	5.36%	0.86%	2.58%	3.15%	2.20%	1.85%	6.16%	4.85%	6.37%	11.29%
<u>Net From Property Taxes</u>										
Municipal	12,580,393	13,695,499	14,317,219	15,194,674	15,494,656	16,020,429	17,072,813	18,487,318	18,962,355	21,044,782
School	21,613,256	22,224,756	23,317,665	23,973,770	24,618,022	25,480,631	26,772,621	28,201,279	29,956,668	31,240,846
County	1,249,487	1,333,350	1,360,042	1,410,855	1,517,700	1,565,279	1,590,123	1,674,551	1,664,113	1,713,824
	35,443,136	37,253,605	38,994,926	40,579,299	41,630,378	43,066,339	45,435,557	48,363,148	50,583,136	53,999,452
	6.40%	5.11%	4.67%	4.06%	2.59%	3.45%	5.50%	6.44%	4.59%	6.75%
<u>Tax Rate Valuation</u>										
	1,335,461,050	1,359,620,623	1,374,997,238	1,382,599,632	2,266,215,455	2,276,233,559	2,304,034,323	2,374,234,046	2,424,886,659	2,489,601,314
Percent Increase	-0.18%	1.81%	1.13%	0.55%	63.91%	0.44%	1.22%	3.05%	2.13%	2.67%
<u>Tax Rates (per 1,000)</u>										
Municipal	9.42	10.06	10.41	10.99	6.84	7.04	7.40	7.78	7.81	8.44
School	16.18	16.35	16.96	17.34	10.86	11.19	11.63	11.89	12.36	12.56
County	0.94	0.98	0.99	1.02	0.67	0.69	0.69	0.71	0.69	0.69
	26.54	27.40	28.36	29.35	18.37	18.92	19.72	20.37	20.86	21.69
Percent Increase	6.59%	3.24%	3.50%	3.49%	-37.41%	2.99%	4.23%	3.30%	2.41%	3.98%
(1) Includes:										
General Municipal Revenue	5,242,994	5,312,462	5,375,310	5,545,860	5,984,708	6,213,175	6,770,691	6,892,691	6,964,711	7,235,154
Allow for Deferred Taxes	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
Allow for Tax Abatements	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)
Other Adjustments	180,316	(476,026)	(170,090)	(319,800)	(8,498)	(8,607)	(433,330)	(1,429,338)	48,378	(884,694)
Use of Fund Balance	1,000,000	1,000,000	825,000	600,000	550,000	500,000	500,000	650,000	547,000	500,000
State Rev Sharing & Reser	1,079,000	1,027,671	1,138,150	1,109,837	1,138,850	1,238,850	1,912,000	1,800,000	3,389,900	4,671,097
Other Sources and C. Unit	978,566	718,000	500,000	514,000	545,000	600,000	638,600	673,969	807,122	866,170
	8,205,876	7,307,107	7,393,370	7,174,897	7,935,060	8,268,418	9,112,961	8,312,322	11,482,111	12,112,727
(2) Includes:										
General Education Revenue	11,157,519	10,201,831	10,021,081	11,122,402	10,649,083	10,040,215	11,269,724	12,735,412	11,790,444	14,692,052
Education Balances	2,800,000	3,337,000	3,187,109	2,599,363	2,611,364	2,611,364	2,111,364	1,811,364	1,904,221	3,510,784
	13,957,519	13,538,831	13,208,190	13,721,765	13,260,447	12,651,579	13,381,088	14,546,776	13,694,665	18,202,836

Town of Brunswick Comparative Tax Rates - Ten Years



Town of Brunswick Tax Rates - Percentage by category

