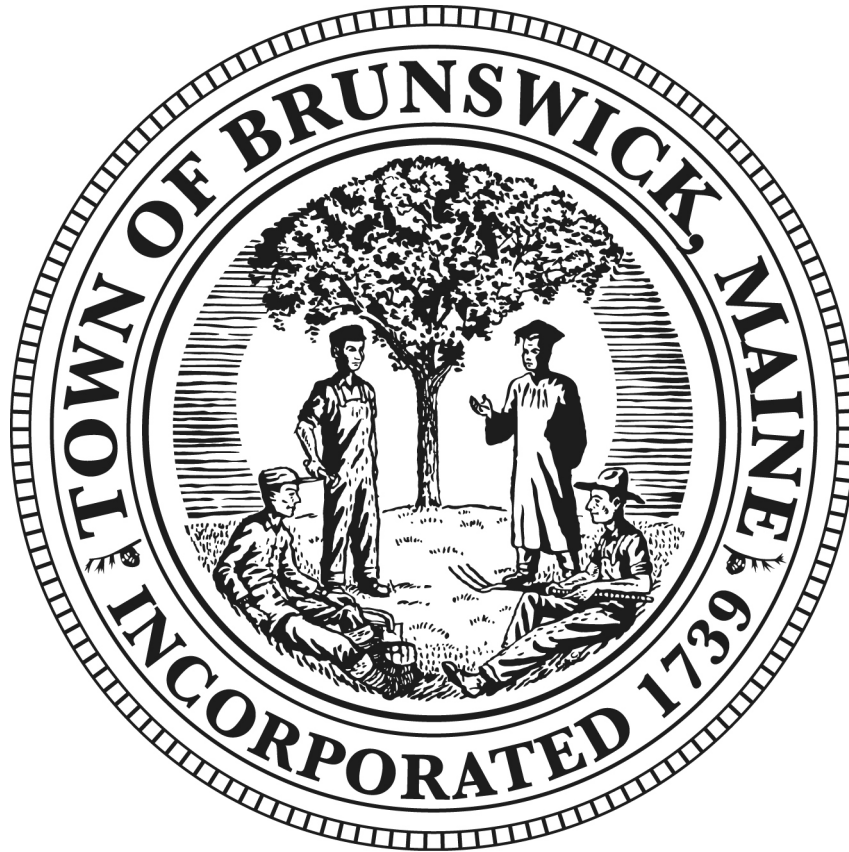


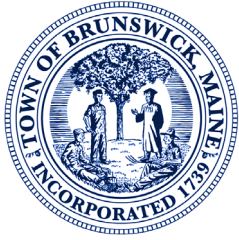
TOWN OF BRUNSWICK, MAINE



MUNICIPAL BUDGET

**Manager's Proposed
April 3, 2023**

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



Town of Brunswick, Maine

INCORPORATED 1739

OFFICE OF THE TOWN MANAGER

85 UNION STREET

BRUNSWICK, MAINE 04011-2418

TELEPHONE 207-725-6659

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April 3, 2023

To the Town Council of the Town of Brunswick, Maine:

In accordance with the Charter of the Town of Brunswick, Maine, the proposed General Fund budget for the period July 1, 2023 to June 30, 2024 is presented for your consideration. It combines the municipal services budget, as proposed by the Town Manager, with the education budget, as proposed by the School Board. The County tax levy is added to these to produce a total budget, which becomes the basis for the property tax levy – by far, the largest funding source.

While this budget document contains the total proposed revenues and expenditures for both municipal and school operations, it only includes details for the municipal departments. The School Department's totals are incorporated in this document as requested by the School Board. The details of the school budget are available from the School Department and will be provided to you when it is available.

Annual Operating Budget

Municipal Services Budget

This budget continues to build on the budget priorities reflected in the most recently adopted municipal budgets. It responds to increasing expectations and the demands associated with being a service center community. It sustains the commitment made to infrastructure and facilities maintenance, and it reflects the increasing costs of goods and services.

The major changes in the year over year budget are described below.

Municipal Expenditures

The drivers of the increase in this year's expenditure budget include:

- Personnel – Salaries and benefits continue to comprise the largest portion of the municipal expenditure budget. Funding the salaries and benefits of existing personnel increases the budget by approximately \$1,765,023. This is the direct reflection of the labor market and the increasing cost of attracting and retaining quality personnel. The budget also includes an additional \$577,014 to fund the following new positions:
 - IT Technician
 - Human Services – Cultural Services Coordinator
 - Public Works Central Garage Mechanic
 - Parks & Recreation Maintenance position
 - Public Works Highway Truck Driver/Operator positions (3)
 - Public Works Administrative Assistant (0.5)

- Debt Service – The Maquoit property loan adds \$501,375 in debt service. In December, 2022, the Town issued a taxable general obligation bond for \$4,000,000, payable over 10 years, with level payments, at an interest rate of 4.39%.
- Contractual Increases – This category includes a range of services, and in total adds \$716,293 to the budget. Some of the larger increases are the Library allocation at \$115,968, Refuse and Recycling disposal fees at \$91,577, Professional Services at \$85,452, and Winter Equipment Rental (contracted plowing) at \$83,587.
- Capital Increases – Capital Equipment and Facilities costs in the 2023-24 proposed budget add a total of \$369,375 to the budget. The majority of this, \$235,500 is in the Parks & Recreation divisions, for improvements to parks and the Recreation Center. In Public Safety, the Fire Department and Police Department have proposed an additional \$142,500 for CPR devices, radios, drug analysis equipment and speed trailers.

Municipal Revenues

Property taxes are the largest source of funding for the municipal portion of the budget. This proposed budget assumes a 1.5% valuation increase. Applying last year's tax rate to this "new" value results in an additional \$767,276 in revenue, which can be allocated to the municipal, county, and school budgets.

The two largest municipal non-property tax revenues are vehicle excise tax and state revenue sharing.

- Excise Tax - The budget projects receipts of \$3,700,000, which is the same amount as the current year's budget. While excise tax receipts are on track for this year, we will continue to monitor this trend and adjust our projections if necessary.
- Revenue Sharing. The budget projects an increase of \$795,172 in State Revenue Sharing (SRS) funds. The budget estimate is based on the estimates provided by the State Treasurer's office. Those projections reflect the continuation of 5.0% of state funds being shared with municipalities. They also reflect the State's Revenue Forecasting committee's anticipated growth in state revenues. We believe this forecast is optimistic. We have included it in this budget as we have sufficient funds in a revenue sharing reserve should there be a revenue sharing shortfall.

Education Budget

The budget delivered by the School Board proposes a total budget increase of \$3,487,892, or 7.05%. Due to an increase of \$1,233,896 in anticipated education revenues offset by a decrease in use of balances and other revenues of \$839,085, the budget increase in the property tax requirement is \$3,093,081, or 9.9%. Assuming a 1.5% increase in property valuation, this translates to a 4.79% tax rate increase. The School Department will be making its budget presentation to the Town Council and the details of the education budget will be provided under separate cover.

County Tax

The 2023-24 budget includes an increase in the Cumberland County tax levy of \$177,992, or 10.39%. Of this amount, \$156,447 is related to the County's change from calendar year to fiscal year budgeting. For the additional 6 month period (Jan 2023 – June 2023), Brunswick's assessment is

\$782,237. The Town has made an agreement to pay this assessment over 5 years at \$156,447/year. This budget proposal includes an additional use of general fund balance to offset payment of the first of the 5 years.

Total Annual Operating Budget

Combining the increases in the municipal and school budgets, along with a 10.39% increase in the County tax, results in an increase of \$4,853,200 in the total amount to be raised from property taxes. This would increase the property tax rate by 7.38%. A summary of the budget components and their impact on the property tax levy can be found on pages 4 and 5 of the budget document.

Capital Budget

In accordance with the Town's Fund Balance Policy, the amount of Unassigned General Fund Balance over the target is to be used for capital or one-time expenditures. In the Manager's Proposed Capital Improvement Program (CIP) for 2024-2028 I have proposed that a portion of the Fund Balance be used to fund the following.

- Fire Department Power Load Units - \$182,000 for Stryker units in the four ambulances - to aid in the loading and unloading of the power cots, and to restrict movement of the cot during transport. The working load of the system is 870 pounds, with a maximum patient weight of 700 pounds, and will help to prevent back injuries.
- Stanwood/McKeen Pedestrian Improvements - \$190,000 to construct and pave pedestrian paths to schools from the neighborhoods west of Stanwood St. Includes an upgraded crossing and RRFB on McKeen Street.
- Union Street Curb Reduction - \$100,000 to install a 185-foot long asphalt sidewalk on the west side of Union Street from the Gorham Bike & Ski building to the north side of Station Avenue.
- Jordan Avenue Sidewalk - \$345,000 for construction of a 6-foot wide asphalt sidewalk from Bath Road to Lori Drive. In conjunction with the Bath Road crossing at the end of Jordan Avenue, this, will complete a safe pedestrian/bicycle connection to Brunswick Landing and Cook's Corner.
- Mare Brook Watershed - \$110,000 to fund the required cash match for the federal Nonpoint Source grant to complete Phase I of the Mare Brook Watershed Restoration Project.
- Range Road Culvert Design - \$20,000 to design and permit the replacement of a 60-linear foot, 42-inch diameter reinforced concrete culvert that crosses Range Road about 400 feet in from Pleasant Street. We hope to be able to secure construction grant funding.
- Downtown Restrooms Planning - \$100,000 for feasibility planning and design of a public restroom facility in the downtown area.

In addition, we will be adding a project to the next draft of the CIP, which I will propose be funded from General Fund balance: the replacement of five sections of the Recreation Center roof. Originally, we planned to fund these from the Facilities Reserve. However, we recently bid the project and the low bid was \$420,000, nearly double the estimate that was provided to us nearly a

year ago. Had the estimate been on par with the bid, we would have considered this a stand-alone project and included it as such in the CIP. In the short term, the cost can be covered by the Facilities Reserve, but it will drain the reserve. Consequently, I will be including the project in the next draft of the CIP and requesting that the Council appropriate General Fund balance to finance it.

Tax Increment Financing (TIF) Budget

The TIF budget for 2023-24 provides details for the sources and uses of funds generated in the Town's TIF Districts. The larger uses of the TIF funds include matches for two Maine DOT Municipal Partnership Initiatives (MPI) grants (McKeen Street paving and the Pleasant Street Intersections), repayment of advances from the general fund for the construction of Landing Drive (final payment), and allocations for the Cook's Corner Revitalization projects. In the TIF budget, you will also see funds budgeted to be transferred to the General Fund to support qualifying activities. If the budget for those items is reduced, the transfer from the TIFs would also be reduced, as TIF funds can only be used for qualifying expenditures.

Other Considerations

Finally, we continue to refine our valuation estimate, and may change this at some point in the process. This budget projects a 1.5% increase in taxable valuation. As events unfold, we will need to be prepared to continue making adjustments as the budget progresses towards adoption.

Acknowledgements

Thank you to the department heads and their staffs for their daily contributions to the community and for their cooperation in the development of this budget. Thank you to Julia Henze, Branden Perreault, and Diane Lathrop of the Finance Department for their assistance in preparing this document.

Thank you to the Town Council for its support throughout the year. I look forward to discussing the 2023-24 budget with you.

Respectfully,

John S. Eldridge

John S. Eldridge
Town Manager

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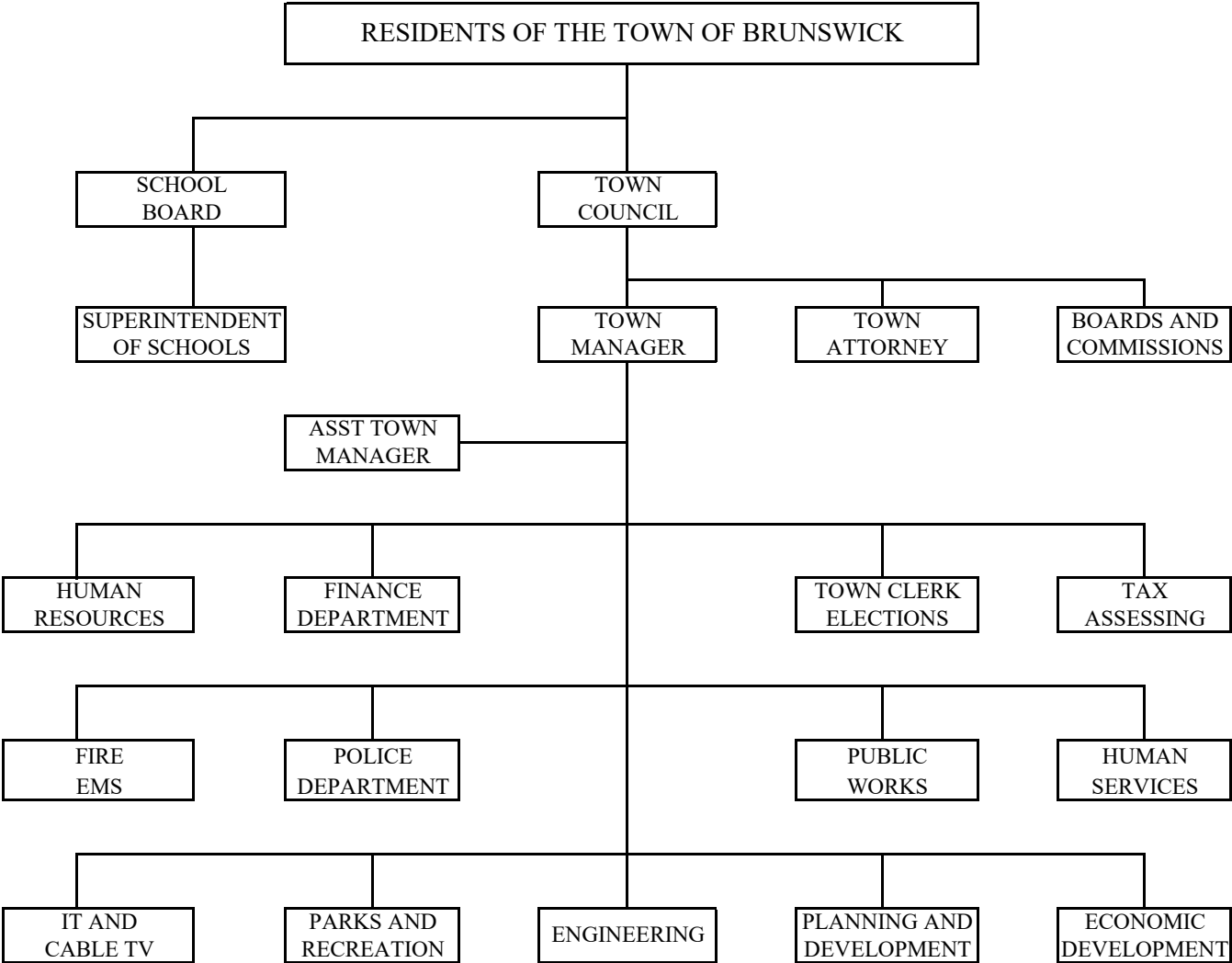
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**Town of Brunswick, Maine
Organizational Chart**



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 Eldridge
Town Attorney	Kristin Collins
Director of Finance	Julia Henze
Director of Human Resources	Jody Duriisko
Town Clerk	Frances Smith
Assessor	Taylor Burns
Director of Information Technology	Jeffrey Nay
Director of Planning & Development	Frank Maloney
Director of Economic & Community Development	Sally Costello
Town Engineer	Trey Crews
Fire Chief	Kenneth Brilliant
Police Chief	Scott Stewart
Director of Public Works	Jay Astle
Director of Parks and Recreation	Thomas Farrell
Director of Human Services	Deborah Crocker
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	Manager 2023-24	Manager Increase (Decrease)	Manager Increase (Decrease)
<u>Revenues & Other Sources</u>					
Municipal (1)	12,112,727	14,608,398	14,608,398	2,495,671	20.60%
School (2)	18,202,836	18,597,647	18,597,647	394,811	2.17%
County	0	0	0	0	0.00%
	30,315,563	33,206,045	33,206,045	2,890,482	9.53%

<u>Expenditures & Other Uses</u>					
Municipal	33,157,509	37,235,307	37,235,307	4,077,798	12.30%
School	49,443,682	52,931,574	52,931,574	3,487,892	7.05%
County	1,713,824	1,891,816	1,891,816	177,992	10.39%
	84,315,015	92,058,697	92,058,697	7,743,682	9.18%

<u>Net From Property Taxes</u>					
Municipal	21,044,782	22,626,909	22,626,909	1,582,127	7.52%
School	31,240,846	34,333,927	34,333,927	3,093,081	9.90%
County	1,713,824	1,891,816	1,891,816	177,992	10.39%
	53,999,452	58,852,652	58,852,652	4,853,200	8.99%

<u>Tax Rate Valuation</u>	2,489,601,314	2,526,945,333	2,526,945,333	37,344,019	1.50%
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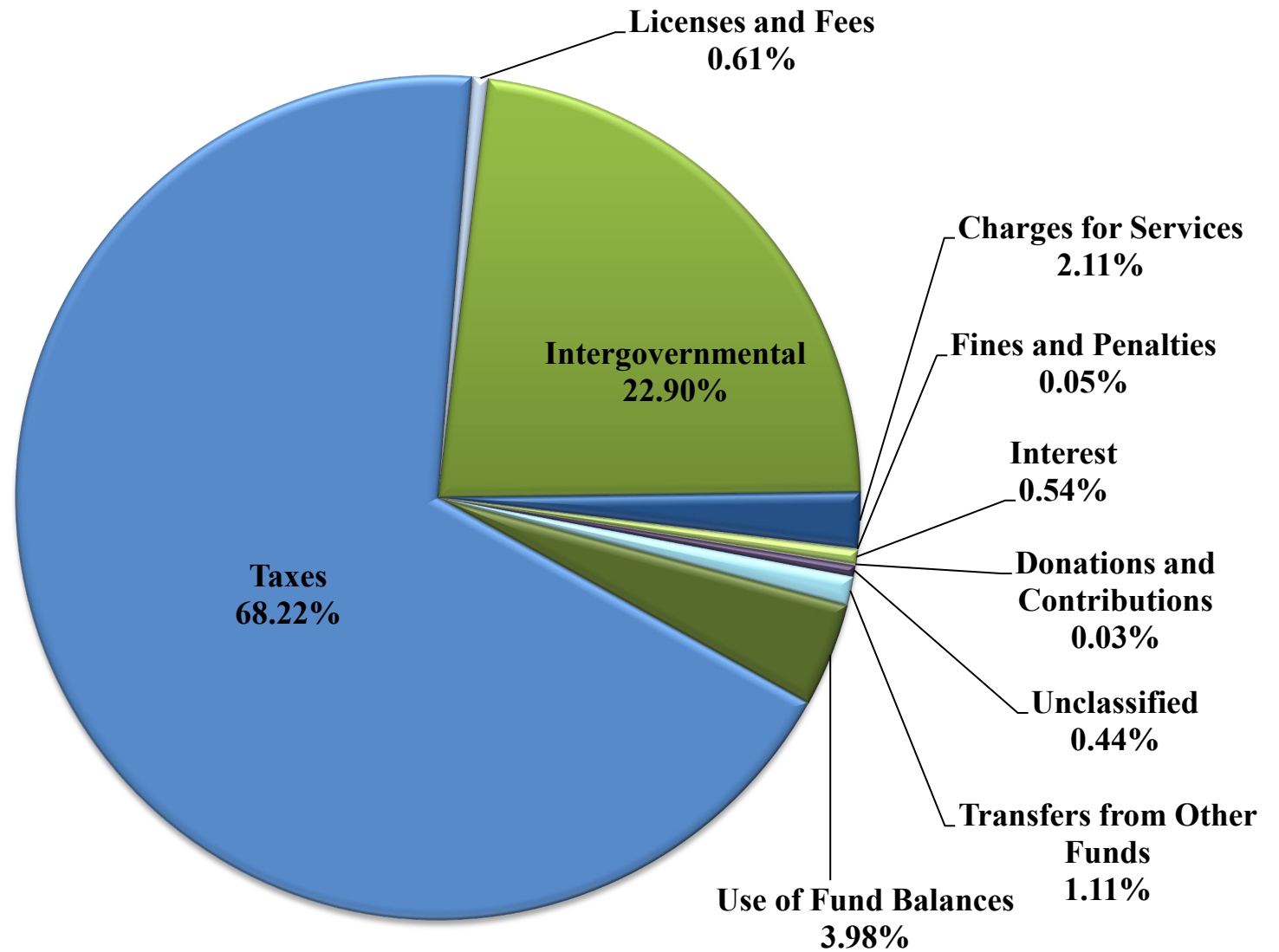
<u>Tax Rates (per 1,000)</u>						Manager Impact on Tax Rate
Municipal	8.45	8.95	8.95	0.50	5.92%	2.31%
School	12.55	13.59	13.59	1.04	8.29%	4.79%
County	0.69	0.75	0.75	0.06	8.70%	0.28%
	21.69	23.29	23.29	1.60	7.38%	7.38%

	Adopted 2022-23	Department 2023-24	Manager 2023-24	Manager Increase (Decrease)	Manager Increase (Decrease)
<u>Property Tax Revenue Calculation</u>					
<u>Taxable Valuation (Net of Homestead & BET</u>	2,358,310,619	2,393,685,278	2,393,685,278	35,374,659	1.50%
Tax Rate per (1,000)	21.69	23.29	23.29	1.60	7.38%
Property Tax Commitment	51,151,757	55,748,930	55,748,930	4,597,173	8.99%
<u>Homestead Reimbursement Calculation</u>					
Homestead Exempt Value	109,728,600	111,374,529	111,374,529	1,645,929	1.50%
Homestead Reimbursement %	73.00%	73.00%	73.00%	0	0.00%
Homestead Reimbursement	1,737,410	1,893,556	1,893,556	156,146	8.99%
<u>BETE Reimbursement</u>					
BETE Value	96,444,700	97,891,371	97,891,371	1,446,670	1.50%
BETE Reimbursement %	53.08%	53.08%	53.08%	0	0.00%
BETE Reimbursement	1,110,285	1,210,166	1,210,166	99,881	9.00%
Total From Property Taxes	53,999,452	58,852,652	58,852,652	4,853,200	8.99%
Notes:					
(1) Includes:					
General Municipal Revenues	7,235,154	7,790,778	7,790,778	555,624	7.68%
Allowance for Deferred Taxes	(200,000)	(200,000)	(200,000)	0	0.00%
Allowance for Tax Abatements	(75,000)	(75,000)	(75,000)	0	0.00%
Other Adjustments	(884,694)	(5,704)	(5,704)	878,990	(99.36%)
Use of Fund Balance	500,000	660,000	660,000	160,000	32.00%
State Revenue Sharing & Balance	4,671,097	5,416,269	5,416,269	745,172	15.95%
Other Sources	866,170	1,022,055	1,022,055	155,885	18.00%
	12,112,727	14,608,398	14,608,398	2,495,671	20.60%
(2) Includes:					
General Education Revenues	14,692,052	15,842,255	15,842,255	1,150,203	7.83%
Education Balances	3,510,784	2,755,392	2,755,392	(755,392)	(21.52%)
	18,202,836	18,597,647	18,597,647	394,811	2.17%

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

	<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>	<u>Mgrs Proposed</u> <u>2024</u>
Revenues										
Property Taxes	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	58,571,948
Other Taxes	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	4,234,000
Licenses, Fees & Permits	323,512	360,350	387,090	442,635	467,065	584,218	569,902	585,242	596,432	561,076
Intergovernmental - Municipal	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	5,797,769
Intergovernmental - Education	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	15,284,299
Charges for Service - Municipal	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	1,490,937
Charges for Service - Education	137,000	102,000	83,339	71,338	98,349	128,349	208,494	208,494	492,046	455,866
Fines & Penalties	28,750	41,800	40,060	39,500	39,495	38,395	35,245	30,475	41,925	41,925
Interest on Investments	40,000	20,000	60,000	150,000	215,000	220,000	100,000	50,000	80,000	500,000
Donations & Contributions	109,000	109,000	30,000	30,000	25,000	25,000	60,000	25,000	25,000	25,000
Other	346,200	341,300	323,350	354,700	366,400	367,084	415,136	338,383	445,963	408,430
Total	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	87,371,250
Other Sources										
Sale of Assets	8,000	-	-	-	-	-	-	-	-	-
Transfers In	710,000	500,000	514,000	545,000	600,000	638,600	673,969	807,122	866,170	1,022,055
Use of Balances - Municipal	1,050,000	875,000	600,000	550,000	600,000	612,000	650,000	797,000	800,000	910,000
Use of Balances - Educational	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	2,755,392
Total	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	4,687,447
Total Revenues and Other Sources	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	92,058,697
Expenditures										
General Government	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	6,252,754
Public Safety	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	12,965,777
Public Works	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	5,683,131
Human Services	166,373	182,760	176,117	180,774	183,825	198,247	834,409	651,047	461,456	578,160
Education	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	52,931,574
Recreation & Culture	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	4,588,439
Debt Service	922,515	899,505	856,760	873,286	992,458	970,543	948,437	936,659	1,489,372	1,868,031
County Tax	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	1,891,816
Unclassified	186,917	217,917	346,699	415,041	478,502	550,040	521,409	766,379	1,005,370	1,542,255
Total	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	88,301,937
Other Uses										
Transfer Out to Special Revenue	-	-	-	-	-	70,000	-	70,000	70,000	70,000
Transfer Out to Capital Projects	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	3,561,760
Transfers Out to Enterprise	244,000	194,000	194,000	225,000	225,000	225,000	50,000	125,000	125,000	125,000
Total	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	3,756,760
Total Expenditures and Other Uses	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	92,058,697

**Town of Brunswick
2023-24 General Fund Budget
Revenues by Source**



**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	2023-24 Manager
<u>Taxes</u>							
Real and Personal Property	50,617,076	52,839,758	-	52,839,758	54,778,628	58,571,948	58,571,948
Interest on Delinquent Taxes	92,282	86,000	-	86,000	66,904	70,000	70,000
Tax Lien Costs	10,520	12,000	-	12,000	10,354	10,000	10,000
Payment in Lieu of Taxes	428,146	400,000	-	400,000	429,585	430,000	430,000
Auto Excise Tax	3,975,132	3,700,000	-	3,700,000	3,975,111	3,700,000	3,700,000
Watercraft Excise Tax	25,472	20,000	-	20,000	25,750	20,000	20,000
Aircraft Excise Tax	4,903	4,000	-	4,000	4,000	4,000	4,000
	55,153,531	57,061,758	-	57,061,758	59,290,332	62,805,948	62,805,948
<u>Licenses and Fees</u>							
Finance Department	16,905	13,500	-	13,500	22,110	15,000	15,000
Codes Enforcement	391,916	340,000	-	340,000	370,123	306,000	306,000
Town Clerk	172,748	165,282	-	165,282	159,417	166,426	166,426
Planning & Development	118,119	40,000	-	40,000	61,059	36,000	36,000
Fire Department	3,646	2,000	-	2,000	2,000	2,000	2,000
Police Department	881	650	-	650	530	650	650
Public Works	53,390	35,000	-	35,000	32,973	35,000	35,000
	757,605	596,432	-	596,432	648,212	561,076	561,076
<u>Intergovernmental</u>							
State Revenue Sharing	3,979,488	4,371,097	-	4,371,097	4,500,000	5,166,269	5,166,269
Public Safety	27,893	-	-	-	-	45,000	45,000
Public Works	201,680	195,000	-	195,000	200,576	200,000	200,000
Human Services	-	-	-	-	-	75,000	75,000
Parks & Recreation	10,000	10,000	-	10,000	10,000	10,000	10,000
Other Municipal	139,581	286,500	-	286,500	166,764	301,500	301,500
Education Subsidy	13,123,839	14,050,403	-	14,050,403	14,050,403	15,284,299	15,284,299
	17,482,481	18,913,000	-	18,913,000	18,927,743	21,082,068	21,082,068

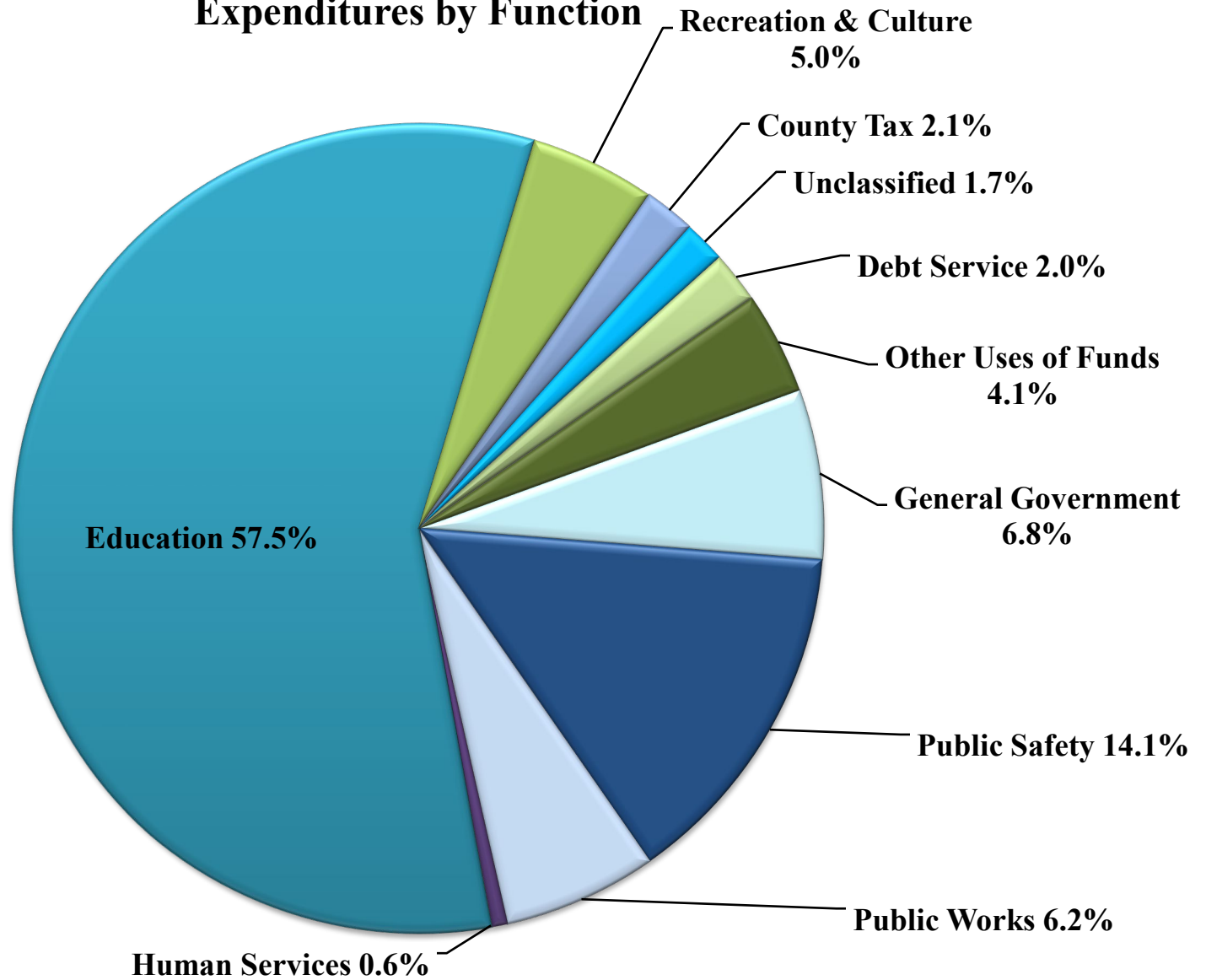
**Town of Brunswick, Maine
Revenue Budget - Summary**

	2021-22 Actual	2022-23 Budget	2022-23 Adjustments	2022-23 Adjusted	2022-23 Estimated	2023-24 Department	2023-24 Manager
<u>Charges for Services</u>							
Auto registration	75,402	62,000	-	62,000	71,186	70,000	70,000
Boat, ATV, snowmobile registratio	1,449	1,200	-	1,200	1,358	1,200	1,200
Property Rental	20,127	17,302	-	17,302	19,477	17,302	17,302
Emergency medical services	1,463,813	1,100,000	-	1,100,000	1,300,000	1,100,000	1,100,000
Fire department	5,649	1,000	-	1,000	6,000	2,000	2,000
Police department	121,576	128,960	-	128,960	131,049	128,960	128,960
Dispatch services	159,984	159,975	-	159,975	159,975	159,975	159,975
Public works	4,509	1,500	-	1,500	1,319	1,500	1,500
Recycling	10,542	10,000	-	10,000	7,264	10,000	10,000
Education - tuition, transportation	178,754	492,046	-	492,046	492,046	455,866	455,866
	2,041,805	1,973,983	-	1,973,983	2,189,674	1,946,803	1,946,803
<u>Fines and Penalties</u>							
Town Clerk	8,175	4,525	-	4,525	4,330	4,525	4,525
Planning & Development	-	-	-	-	150	-	-
Fire Department	1,500	1,100	-	1,100	1,600	1,100	1,100
Police Department	29,797	36,300	-	36,300	37,285	36,300	36,300
	39,472	41,925	-	41,925	43,365	41,925	41,925
<u>Interest</u>							
Interest earned	94,690	80,000	-	80,000	700,000	500,000	500,000
	94,690	80,000	-	80,000	700,000	500,000	500,000
<u>Donations and Contributions</u>							
From BDC	25,000	25,000	-	25,000	25,000	25,000	25,000
	25,000	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	2023-24 Manager
<u>Unclassified</u>							
Cable TV franchise fees	300,849	290,000	-	290,000	297,997	300,000	300,000
Municipal miscellaneous	152,034	6,360	-	6,360	16,294	6,340	6,340
Education miscellaneous	151,860	149,603	-	149,603	149,603	102,090	102,090
Other	61,235	-	-	-	40,170	-	-
	665,978	445,963	-	445,963	504,064	408,430	408,430
<u>Other Sources</u>							
Transfers from other funds	852,845	866,170	-	866,170	866,170	1,022,055	1,022,055
	852,845	866,170	-	866,170	866,170	1,022,055	1,022,055
<u>Use of Fund Balances</u>							
Unassigned Fund Balance	-	500,000	-	500,000	-	660,000	660,000
Encumbrances	-	-	166,592	166,592	-	-	-
State Revenue Sharing Balance	-	300,000	-	300,000	-	250,000	250,000
Restricted Fund Balances - Educati	-	3,510,784	-	3,510,784	-	2,755,392	2,755,392
	-	4,310,784	166,592	4,477,376	-	3,665,392	3,665,392
Total Revenues, Other Sources and Use of Fund Balances	77,113,407	84,315,015	166,592	84,481,607	83,194,560	92,058,697	92,058,697

**Town of Brunswick
2023-24 General Fund Budget
Expenditures by Function**



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	2023-24 Manager
<u>General Government</u>							
Administration	581,210	590,692	-	590,692	589,294	679,342	679,242
Finance	783,845	911,667	-	911,667	918,221	1,025,839	1,025,839
Technology Services	353,870	441,227	-	441,227	482,479	753,870	753,870
Municipal Officers	230,178	249,869	-	249,869	217,619	242,869	242,869
Town Hall Building	220,168	233,814	-	233,814	240,476	267,694	267,694
Risk Management	652,551	649,007	-	649,007	658,936	720,642	720,642
Cable TV	102,656	112,587	-	112,587	106,023	134,003	134,003
Assessing	280,417	316,014	10,000	326,014	334,418	362,507	362,507
Town Clerk & Elections	392,614	475,157	-	475,157	493,466	577,977	577,977
Engineering	225,461	403,052	-	403,052	248,138	313,825	313,825
Planning	611,886	776,453	73,722	850,175	681,477	850,064	850,064
Economic Development	210,149	292,375	-	292,375	278,628	334,222	324,222
	4,645,005	5,451,914	83,722	5,535,636	5,249,175	6,262,854	6,252,754
<u>Public Safety</u>							
Fire Department	4,275,852	4,660,500	19,549	4,680,049	4,598,451	4,886,366	4,862,966
Central Fire Station	37,858	17,736	-	17,736	21,399	16,100	16,100
Emerson Fire Station	81,222	90,700	-	90,700	87,029	99,000	99,000
New Central Fire Station	-	111,500	-	111,500	82,200	138,445	138,445
Police Department	4,544,093	5,194,247	39,593	5,233,840	5,032,582	5,689,377	5,572,377
Emergency Services Dispatch	962,889	1,038,471	-	1,038,471	972,015	1,025,472	1,025,472
Police Station Building	136,547	141,601	-	141,601	145,718	153,467	153,467
Coastal Resources	113,391	166,960	-	166,960	165,800	158,566	158,566
Streetlights	113,477	160,000	-	160,000	105,000	130,000	130,000
Traffic Signals	40,381	35,000	-	35,000	35,000	42,000	42,000
Fire Suppression (Hydrants)	621,377	735,000	-	735,000	664,178	765,384	765,384
Emergency Management	800	2,000	-	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	12,965,777

**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	2023-24 Manager
<u>Public Works</u>							
Administration	439,295	435,027	-	435,027	464,588	536,944	536,944
General Maintenance	2,002,158	2,153,180	13,377	2,166,557	2,022,249	2,648,519	2,648,519
Refuse Collection & Disposal	654,190	774,220	-	774,220	727,175	746,846	746,846
Recycling	368,207	548,640	-	548,640	585,425	645,371	645,371
Central Garage	876,874	998,607	4,396	1,003,003	937,003	1,163,451	1,105,451
	4,340,724	4,909,674	17,773	4,927,447	4,736,440	5,741,131	5,683,131
<u>Human Services</u>							
Human Services	240,017	461,456	-	461,456	280,460	578,160	578,160
	240,017	461,456	-	461,456	280,460	578,160	578,160
<u>Education</u>							
School Department	41,690,631	49,443,682	-	49,443,682	49,443,682	52,931,574	52,931,574
	41,690,631	49,443,682	-	49,443,682	49,443,682	52,931,574	52,931,574
<u>Recreation & Culture</u>							
Recreation Administration	535,963	530,540	-	530,540	570,572	692,502	692,502
Buildings & Grounds Maintenan	902,714	1,190,377	2,955	1,193,332	1,061,448	1,480,458	1,468,958
Recreation Building	168,459	312,815	-	312,815	273,159	410,235	410,235
Teen Center	20,000	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	210,000
Curtis Memorial Library	1,637,791	1,670,776	-	1,670,776	1,670,776	1,786,744	1,786,744
	3,412,613	3,874,508	5,955	3,880,463	3,748,955	4,599,939	4,588,439

**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	2023-24 Manager
<u>County Tax</u>	1,664,113	1,713,824	-	1,713,824	1,713,824	1,891,816	1,891,816
	1,664,113	1,713,824	-	1,713,824	1,713,824	1,891,816	1,891,816
<u>Unclassified</u>							
Promotion & Development	287,272	342,170	(4,500)	337,670	342,080	409,055	409,055
Additional School Assistance	10,000	10,000	-	10,000	10,000	10,000	10,000
Cemetery Care	2,594	3,200	-	3,200	3,200	3,200	3,200
Contingency Reserve	(291,168)	650,000	-	650,000	650,000	900,000	1,120,000
	8,698	1,005,370	(4,500)	1,000,870	1,005,280	1,322,255	1,542,255
<u>Debt Service</u>							
Principal & Interest Payments	610,704	1,489,372	-	1,489,372	1,489,372	1,868,031	1,868,031
	610,704	1,489,372	-	1,489,372	1,489,372	1,868,031	1,868,031
Total Expenditures	67,540,392	80,703,515	162,092	80,865,607	79,578,560	88,301,937	88,301,937
<u>Other Uses of Funds</u>							
To Other Funds - Special Revenu	74,500	70,000	4,500	74,500	74,500	70,000	70,000
To Other Funds - Capital	3,395,920	3,416,500	-	3,416,500	3,416,500	3,561,760	3,561,760
To Other Funds - Enterprise	125,000	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	3,756,760
TOTAL EXPENDITURES & OTHER USES	71,135,812	84,315,015	166,592	84,481,607	83,194,560	92,058,697	92,058,697

**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	2023-24 Manager
TOTAL EXPENDITURES & OTHER USES	71,135,812	84,315,015	166,592	84,481,607	83,194,560	92,058,697	92,058,697
Revenues & Other Sources	22,516,843	27,104,160	166,592	27,270,752	23,915,932	28,320,480	28,320,480
Net Before SRS	48,618,969	57,210,855	-	57,210,855	59,278,628	63,738,217	63,738,217
State Revenue Sharing	3,979,488	4,371,097	-	4,371,097	4,500,000	5,166,269	5,166,269
NET REQUIRED FROM PROPERTY TAXES		52,839,758				58,571,948	58,571,948
Plus Allowances:							
Deferred Property Taxes		200,000				200,000	200,000
Tax Abatements		75,000				75,000	75,000
Other		884,694				5,704	5,704
TOTAL FROM PROPERTY TAXES		53,999,452				58,852,652	58,852,652
TAXABLE VALUATION		2,358,310,619				2,393,685,278	2,393,685,278
Plus State Share Homestead		80,101,878				81,303,406	81,303,406
Plus State Share BETE		51,188,817				51,956,649	51,956,649
TAX RATE VALUATION		2,489,601,314				2,526,945,333	2,526,945,333
TAX RATE		21.69				23.29	23.29
						<i>(estimated)</i>	<i>(estimated)</i>
						7.38%	7.38%

**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	2023-24 Manager
REIMBURSEMENT CALCULATIONS							
Homestead Reimbursement Calculation							
Homestead Exempt Value		109,728,600				111,374,529	111,374,529
Homestead Reimbursement %		73.00%				73.00%	73.00%
Homestead Reimbursement		1,737,410				1,893,556	1,893,556
BETE Reimbursement Calculation							
BETE Exempt Value		96,444,700				97,891,371	97,891,371
BETE Reimbursement %		53.08%				53.08%	53.08%
BETE Reimbursement		1,110,285				1,210,166	1,210,166
 Property Tax Commitment		 51,151,757				 55,748,930	 55,748,930



TOWN OF BRUNSWICK, MAINE

MUNICIPAL BUDGET 2023-24

Detailed Financial Information

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

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

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

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

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

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

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

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

		2021-22	2022-23	2022-23	2022-23	2022-23	2023-24	2023-24
		Actual	Budget	Adjustments	Adjusted	Estimated	Department	Manager
<u>Public Works Department</u>								
123131-42600	Opening Permits	53,390	35,000	-	35,000	32,973	35,000	35,000
143131-44174	Labor & Materials	4,509	1,500	-	1,500	1,319	1,500	1,500
143431-44175	Solid Waste Recycling	10,542	10,000	-	10,000	7,264	10,000	10,000
193131-49000	Miscellaneous	42,451	1,000	-	1,000	500	1,000	1,000
		110,892	47,500	-	47,500	42,056	47,500	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	10,200
195051-49000	Recreation Misc.	402	400	-	400	418	400	400
		12,959	10,600	-	10,600	12,793	10,600	10,600
<u>Unclassified</u>								
191192-49100	CATV Fees	300,849	290,000	-	290,000	297,997	300,000	300,000
191194-49150	Sale of General Assets	10,635	-	-	-	-	-	-
161193-46100	Interest on General Funds	94,690	80,000	-	80,000	700,000	500,000	500,000
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	25,000
		491,365	395,000	-	395,000	1,061,180	825,000	825,000
TOTAL MUNICIPAL REVENUE		8,209,545	7,235,154	-	7,235,154	8,357,710	7,790,778	7,790,778

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

		2021-22	2022-23	2022-23	2022-23	2022-23	2023-24	2023-24
		Actual	Budget	Adjustments	Adjusted	Estimated	Department	Manager
<u>Education Revenues</u>								
134546-43120	State School Subsidy	13,123,839	14,050,403	-	14,050,403	14,050,403	15,284,299	15,284,299
144545-44100	Tuition, etc.	178,754	492,046	-	492,046	492,046	455,866	455,866
194545-49000	Miscellaneous	151,860	149,603	-	149,603	149,603	102,090	102,090
TOTAL EDUCATION REVENUE		13,454,453	14,692,052	-	14,692,052	14,692,052	15,842,255	15,842,255
TOTAL REVENUES		21,663,998	21,927,206	-	21,927,206	23,049,762	23,633,033	23,633,033
<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	1,022,055
TOTAL OTHER SOURCES		852,845	866,170	-	866,170	866,170	1,022,055	1,022,055

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

		2021-22	2022-23	2022-23	2022-23	2022-23	2023-24	2023-24
		Actual	Budget	Adjustments	Adjusted	Estimated	Department	Manager
<u>Use of General Fund Balances</u>								
181100-48000	Unassigned Fund Balance	-	500,000	-	500,000	-	660,000	660,000
181100-48000	Encumbrances	-	-	166,592	166,592	-	-	-
181100-48001	State Revenue Sharing Balance	-	300,000	-	300,000	-	250,000	250,000
184500-48004	Restricted Fund Balance - Education	-	3,510,784	-	3,510,784	-	2,755,392	2,755,392
	TOTAL USE OF BALANCES	-	4,310,784	166,592	4,477,376	-	3,665,392	3,665,392
	TOTAL REVS. O.S. & BALS.	22,516,843	27,104,160	166,592	27,270,752	23,915,932	28,320,480	28,320,480
<u>State Revenue Sharing</u>								
131192-43101	Revenue Sharing	3,979,488	4,371,097	-	4,371,097	4,500,000	5,166,269	5,166,269
<u>Property Taxes</u>								
111190-41101	Property Taxes	50,622,253	53,999,452	-	53,999,452	55,003,628	58,852,652	58,852,652
111190-41103	Decrease/(Increase) in Deferred Taxes	47,075	(200,000)	-	(200,000)	(150,000)	(200,000)	(200,000)
111190-41104	Tax Abatements	(52,252)	(75,000)	-	(75,000)	(75,000)	(75,000)	(75,000)
111190-41199	Other	-	(884,694)	-	(884,694)	-	(5,704)	(5,704)
	Subtotal	50,617,076	52,839,758	-	52,839,758	54,778,628	58,571,948	58,571,948
	TOTAL	77,113,407	84,315,015	166,592	84,481,607	83,194,560	92,058,697	92,058,697

**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	2023-24 Manager
<u>ADMINISTRATION - 11000</u>							
PERSONNEL SERVICES							
51010 Salaries, Full-time	360,822	357,682	-	357,682	380,714	405,444	405,444
51110 Overtime	42	-	-	-	25	-	-
	360,864	357,682	-	357,682	380,739	405,444	405,444
EMPLOYEE BENEFITS							
51410 Social Security/FICA	22,620	23,451	-	23,451	23,818	26,138	26,138
51420 Medicare	5,290	5,484	-	5,484	5,571	6,113	6,113
51430 Maine PERS	37,150	36,483	-	36,483	38,525	41,355	41,355
51440 Health Benefit	75,000	76,000	-	76,000	76,000	76,000	76,000
51490 Deferred Compensation	15,548	15,182	-	15,182	15,182	15,182	15,182
	155,608	156,600	-	156,600	159,096	164,788	164,788
CONTRACTUAL SERVICES							
52030 Pro Servs - Medical	3,772	7,500	-	7,500	2,500	3,500	3,500
52090 Pro Servs - Other	12,461	15,000	-	15,000	1,500	43,000	43,000
52330 Rental of Facilities	1,250	-	-	-	2,500	2,500	2,500
52500 Postage	51	300	-	300	150	300	300
52510 Telephone	2,683	2,640	-	2,640	2,334	2,640	2,640
52520 Advertising	4,793	5,500	-	5,500	6,075	10,100	10,000
52530 Printing	907	1,180	-	1,180	200	480	480
52540 Photocopies	1,141	1,680	-	1,680	1,200	1,680	1,680
52610 Travel	2,010	750	-	750	700	750	750
52640 Training	1,281	6,700	-	6,700	600	4,000	4,000
52660 Personnel Testing	-	750	-	750	500	750	750
52661 Background Checks	2,714	3,500	-	3,500	2,600	3,500	3,500
52670 Membership & Dues	2,124	1,995	-	1,995	1,500	1,995	1,995
	35,187	47,495	-	47,495	22,359	75,195	75,095

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	2023-24 Manager
<u>ADMINISTRATION - 11000</u>							
(continued)							
MATERIALS & SUPPLIES							
53020 Office Supplies	8,184	7,800	-	7,800	6,000	7,800	7,800
	8,184	7,800	-	7,800	6,000	7,800	7,800
PROGRAMS							
51460 Life Insurance (Retirees)	13,172	11,500	-	11,500	12,000	11,500	11,500
51465 Medical/Dep Care	3,278	4,315	-	4,315	4,200	4,315	4,315
55000 Program	4,898	5,000	-	5,000	4,800	10,000	10,000
55105 Personnel Board	19	300	-	300	100	300	300
	21,367	21,115	-	21,115	21,100	26,115	26,115
TOTAL	581,210	590,692	-	590,692	589,294	679,342	679,242

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

Salaries, Full-time:

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

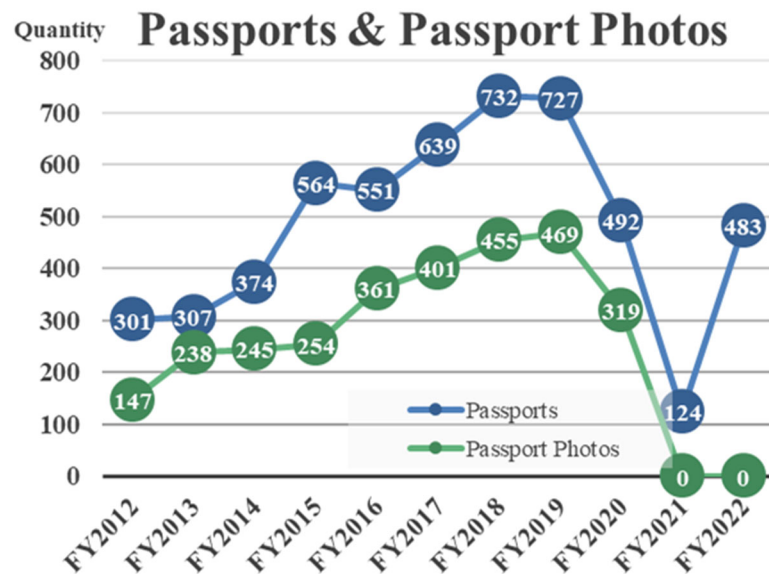
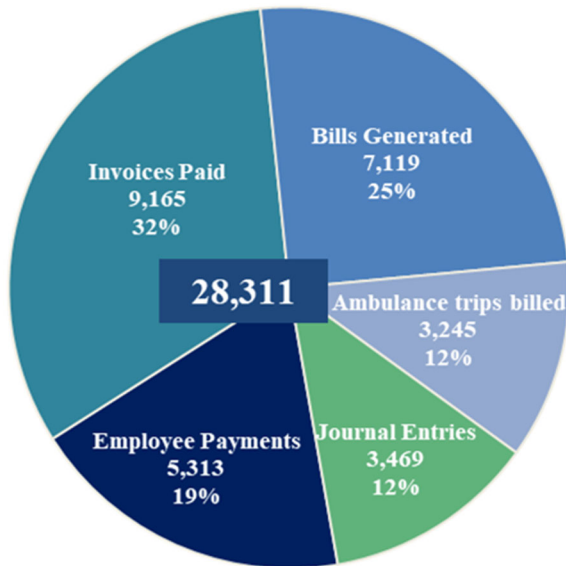
The Town Manager's benefit package includes deferred compensation.

FINANCE DEPARTMENT

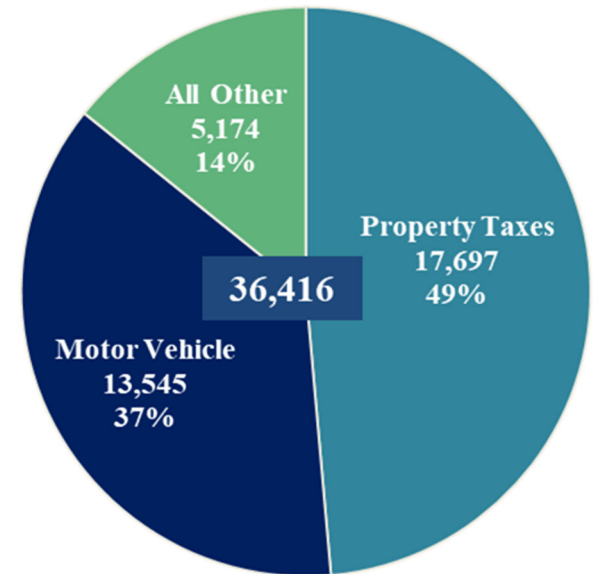
The Finance Department is responsible for the financial matters of the Town, which includes financial reporting, accounting, treasury functions, payroll, general billing, tax billing and collections.

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

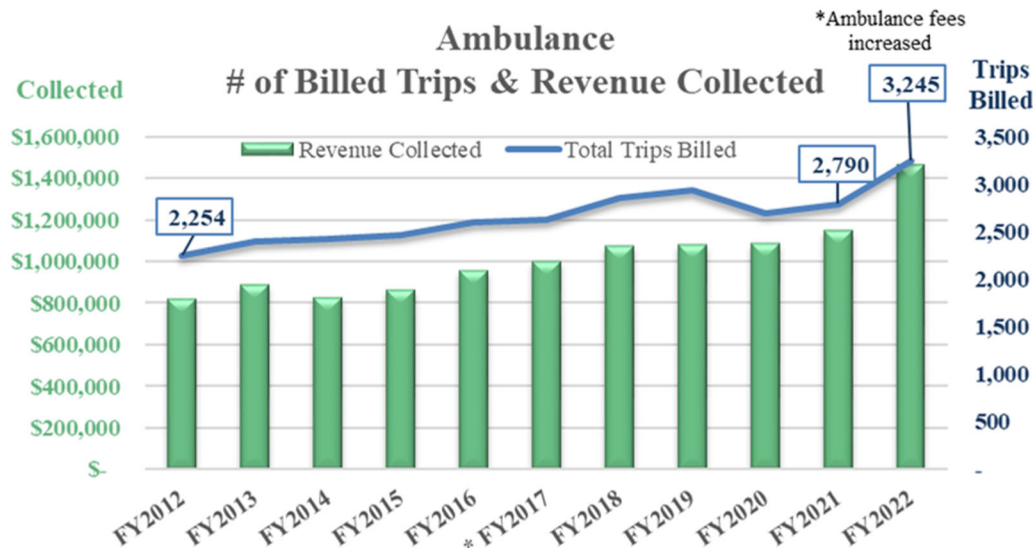
Accounting Transactions



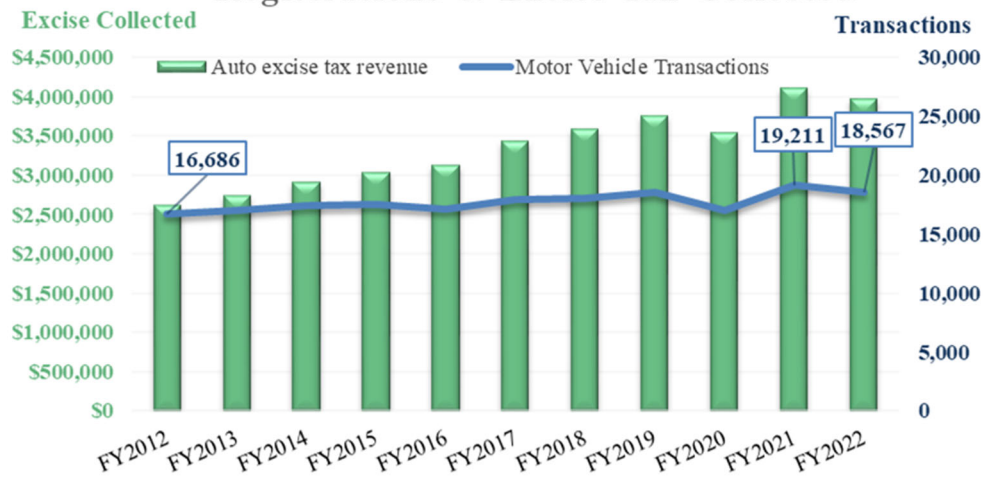
Public Counter Transactions



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

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

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

Salaries, Full-time:

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

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

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

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

Salaries Full-time:

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

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	2023-24 Manager
<u>MUNICIPAL OFFICERS - 11200</u>							
PERSONNEL SERVICES							
51090 Stipends - Town Council	37,500	37,500	-	37,500	37,500	37,500	37,500
	37,500	37,500	-	37,500	37,500	37,500	37,500
EMPLOYEE BENEFITS							
51410 Social Security/FICA	2,325	2,325	-	2,325	2,325	2,325	2,325
51420 Medicare	544	544	-	544	544	544	544
	2,869	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	40,000
52020 Legal Services	121,080	139,000	-	139,000	110,000	130,000	130,000
52090 Pro Servs - Other	-	2,000	-	2,000	2,000	2,000	2,000
52520 Advertising	5,586	4,000	-	4,000	3,500	4,000	4,000
52540 Photocopies	1,254	2,000	-	2,000	1,000	2,000	2,000
52640 Training	125	500	-	500	250	500	500
52670 Membership & Dues	21,629	23,500	-	23,500	22,000	23,500	23,500
	186,174	209,000	-	209,000	176,750	202,000	202,000
MATERIALS & SUPPLIES							
53010 General Supplies	311	500	-	500	500	500	500
	311	500	-	500	500	500	500
PROGRAMS							
55000 Program	3,324	-	-	-	-	-	-
	3,324	-	-	-	-	-	-
TOTAL	230,178	249,869	-	249,869	217,619	242,869	242,869

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

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

In past years, the maintenance and custodial functions for the Town Hall have been the responsibility of the Parks and Recreation Dept - Buildings & Grounds Division, and the Custodial Services budget line reflected the amount credited to that Division for the services provided. Beginning in 2022-23, due to staffing shortages, the Town contracted for custodial services.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Maine Public Employees Retirement System: Brunswick joined the Maine Public Employees Retirement System (MainePERS) as a participating district on July 1, 1950. In 1995 the Town joined the Consolidated Participating Local District (PLD) plan. Firefighters and Police have special plan provisions that allow them to retire after 20 or 25 years of service, regardless of age. The Town's contribution rates to MainePERS are established annually by an actuarial analysis. In 2023-24, the employer contribution rate for firefighters is 12.8% and 14.8% for police officers. For all other employees the rate is 10.2%.

Health Benefit: Includes funding for both health insurance and health insurance buy-back. Health insurance is provided through the Maine Municipal Employees Health Trust (MMEHT), and prior to 2022-23 the Town paid 85% of the premium while employees paid 15%. The Town is transitioning to an 80%/20% split, and the 2023-24 budget includes this adjustment for salaried and AFSCME employees. The budget reflects an estimated rate increase of 10% for January 1, 2024. 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 2023-24 is \$19,000, which represents a blended rate of all coverage options.

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

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

Deferred Compensation: The Town matches up to 6% for employees who contribute to the 457 Deferred Compensation Plan and who are not enrolled in the Maine Public Employees Retirement System (MainePERS).

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

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

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

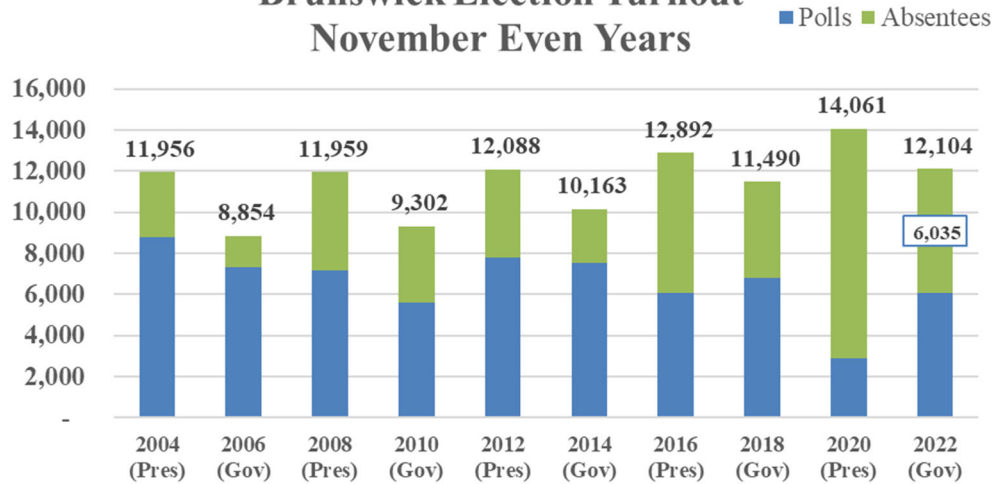
This budget finances the assessing function of municipal government. The professional services line provides additional support for complex projects. A five person Board of Assessment Review hears appeals from the decision of the Assessor.

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

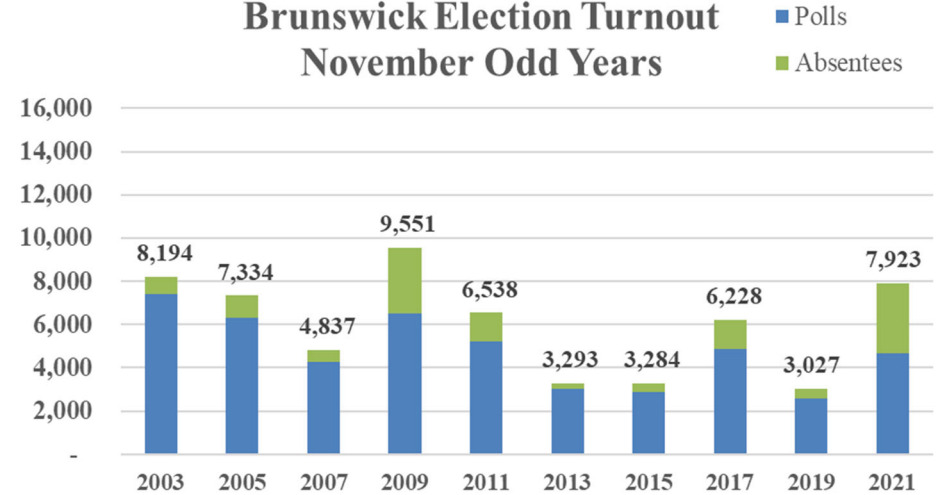
TOWN CLERK & ELECTIONS

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

Brunswick Election Turnout November Even Years

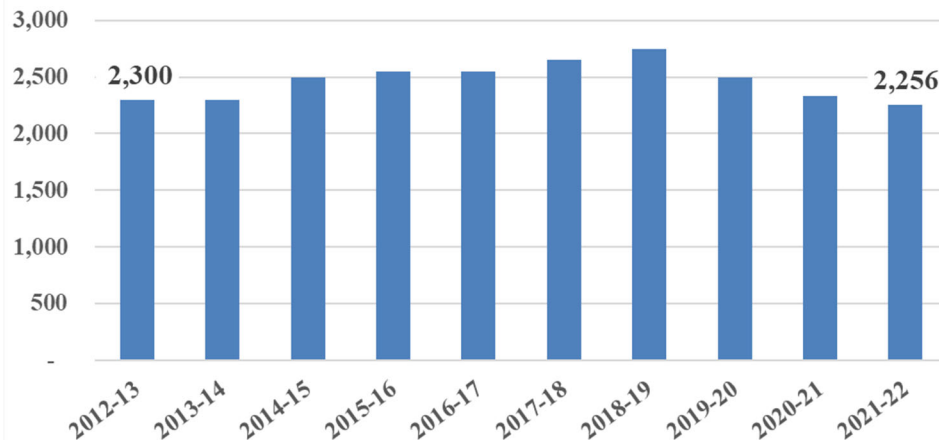


Brunswick Election Turnout November Odd Years

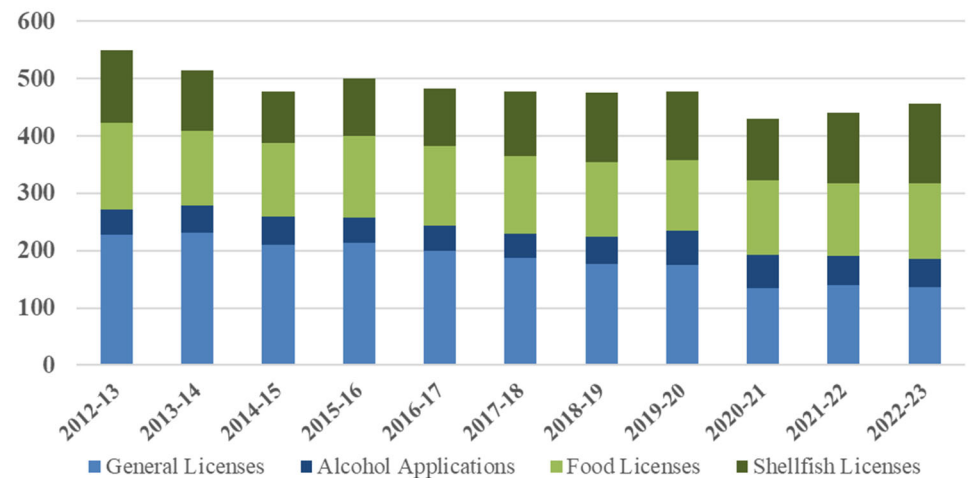


The office issues several types of licenses and permits, and provides notary services.

Dog Licenses



Town Clerk - Licenses Issued



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

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

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

Wages, Part-time:

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

Professional Services:

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

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

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	2023-24 Manager
<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	313,825

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

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

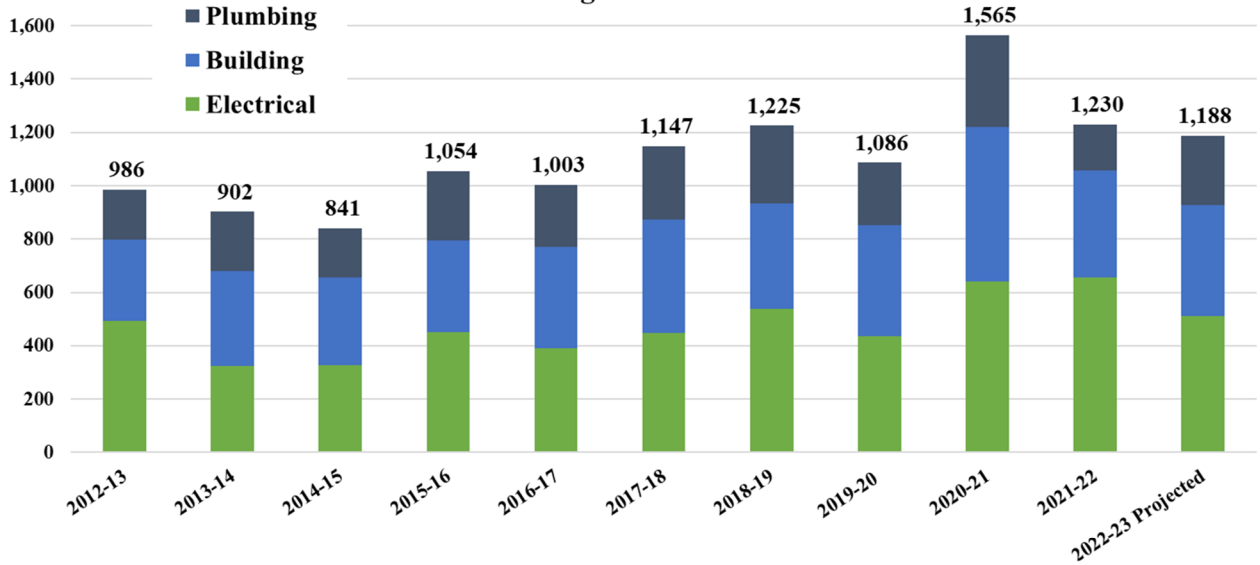
PLANNING AND DEVELOPMENT

Services include:

The Planning and Development Department includes the Codes Enforcement Division.

- ◆ Building, Electrical, 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
 - ◇ Staff Review Committee
 - ◇ Village Review Board
 - ◇ Zoning Board of Appeals
 - ◇ Comp Plan Update Steering Committee

Building Permits Issued



FY 2022-2023 Highlights:

Planning Board: Reviewed 23 Projects

- Approved Approximately 81,506 SF of new Commercial/Medical/Office/Industrial Space
- Approved Residential Dwelling Units: 1,137
 - Multi-Family (Final Approval): 484 DUs
 - Multi-Family (Sketch Approval): 628 DUs
 - Single-Family (Final Approval): 19 DUs
 - Single-Family (Sketch Approval): 6 DUs
- Approved 6 Conditional Use Permits
- Approved 5 Recreational/Residential Docks
- Approved 8 Subdivisions
- Approved 5 Zoning Ordinance Text Amendments

Staff/SRC:

- Reviewed 17 Minor Modification Applications
- Approved 10 Minor Development Review Applications

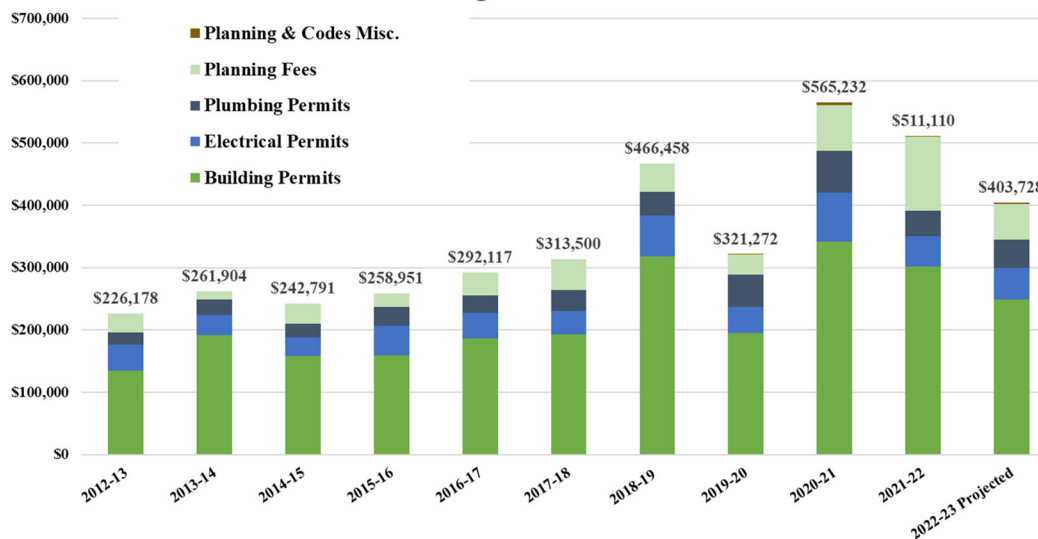
Village Review Board Projects Reviewed: 15

- Staff Reviewed VRB Projects: 32

Long Range Planning

- **Comprehensive Plan Update**
- **Climate Action Plan**
- **Collaborating on MRRA Design Review Standards**
- **Assisting on Cook's Corner Design Standards**

Planning & Codes Revenue



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

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

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

Wages, Part-time:

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

Professional Services:

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

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

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	2023-24 Manager
<u>ECONOMIC DEVELOPMENT - 11950</u>							
(continued)							
MATERIALS & SUPPLIES							
53020 Office Supplies	2,025	1,000	-	1,000	600	1,000	1,000
53030 Computer Supplies	-	200	-	200	50	200	200
	2,025	1,200	-	1,200	650	1,200	1,200
PROGRAMS							
55000 Program (Public Art, Wayfinding)	-	25,000	-	25,000	25,000	35,000	25,000
	-	25,000	-	25,000	25,000	35,000	25,000
TOTAL	210,149	292,375	-	292,375	278,628	334,222	324,222

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	107,582
	Economic Development Project Manager	77,800	77,800
	One day calculation	499	499
		185,881	185,881

TOTAL GEN. GOVT.	4,645,005	5,451,914	83,722	5,535,636	5,249,175	6,262,854	6,252,754
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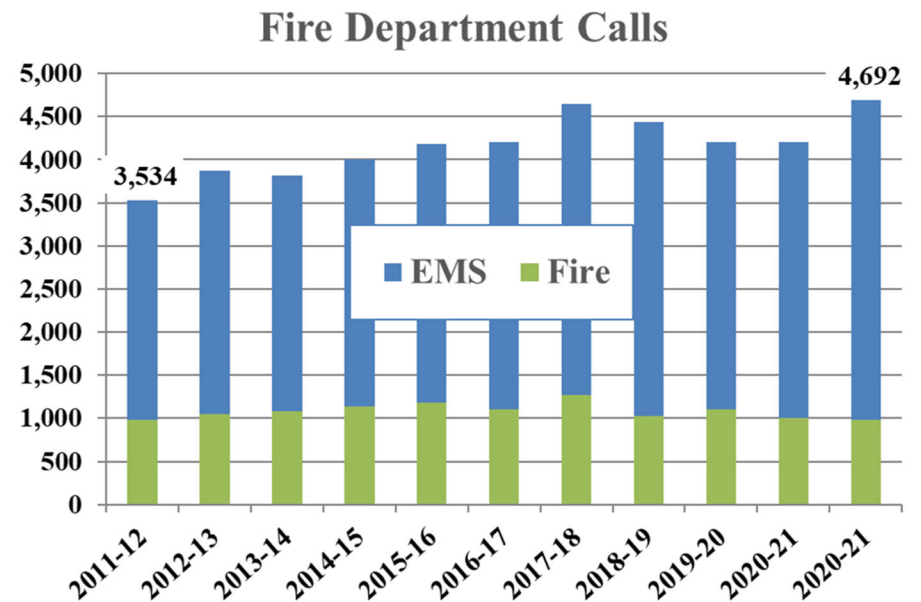
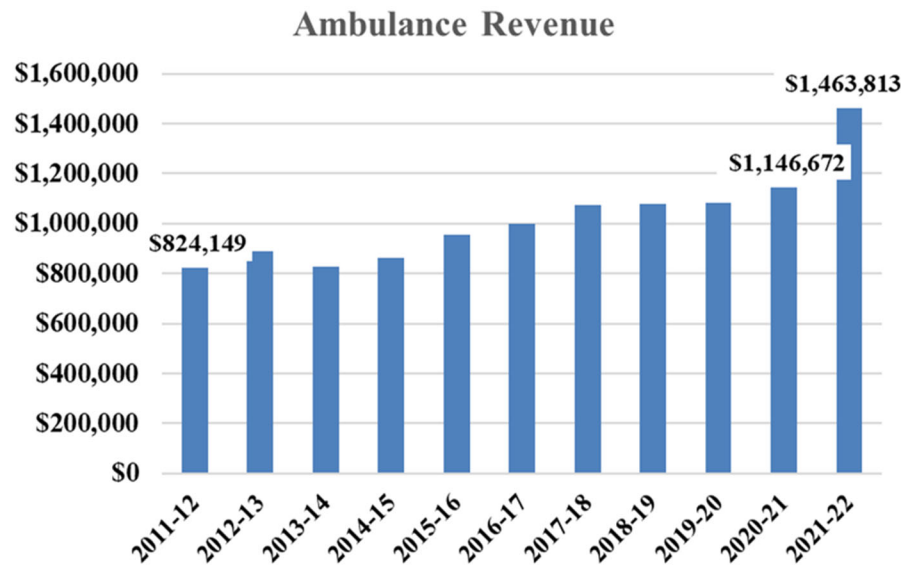
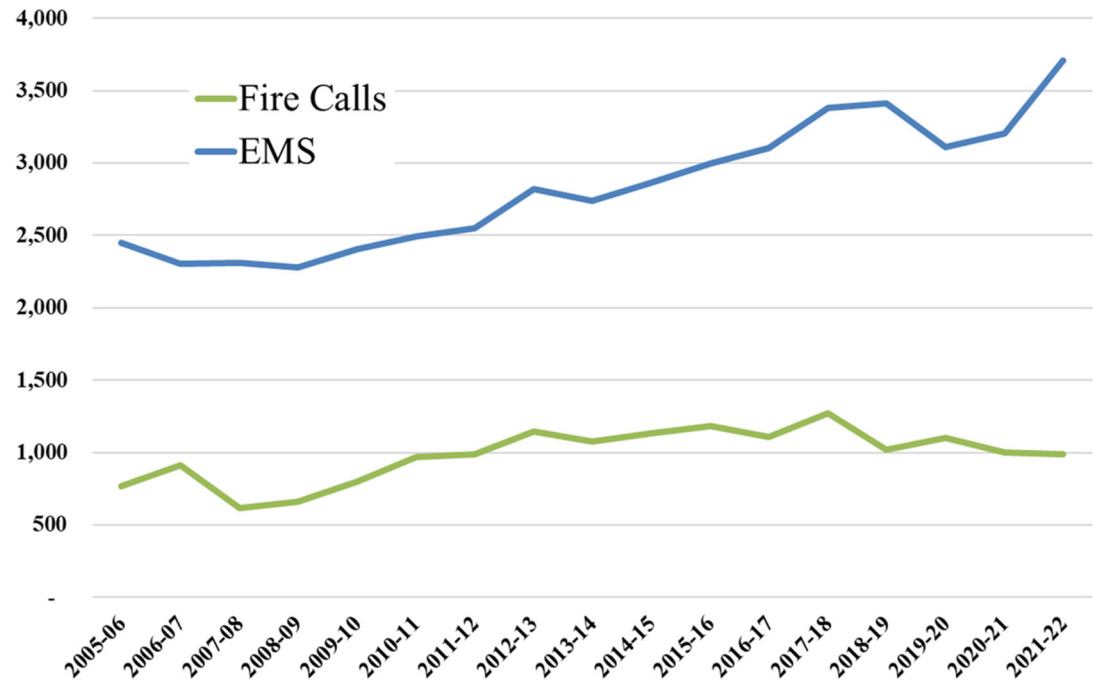
FIRE DEPARTMENT

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

The Fire Chief serves as the Town's Emergency Management Director, and liaison to the greater medical community. All of the firefighters have, at a minimum, Emergency Medical Technician licenses. A Deputy Fire Chief serves as the Fire Prevention Officer and Health Officer for the Town.



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

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	2023-24 Manager
<u>FIRE DEPARTMENT - 12100</u>							
(continued)							
MATERIALS & SUPPLIES							
53010 General Supplies	4,519	6,500	-	6,500	9,500	7,000	7,000
53020 Office Supplies	1,385	2,500	-	2,500	2,200	2,500	2,500
53030 Computer Supplies	11,778	15,000	-	15,000	14,000	34,000	34,000
53050 Medical Supplies	36,789	38,000	-	38,000	37,500	40,000	40,000
53131 Infection Control Supplies	15,819	25,000	-	25,000	18,000	25,000	25,000
53210 Diesel Fuel	26,348	23,314	-	23,314	33,000	38,000	26,600
53220 Gasoline	41,215	48,000	-	48,000	49,000	48,000	36,000
53240 Tires & Tubes	6,255	16,640	-	16,640	16,000	11,600	11,600
53710 Wearing Apparel	49,699	72,000	15,000	87,000	87,000	77,800	77,800
53730 Minor Equip & Hand Tools	10,655	15,000	-	15,000	12,500	15,000	15,000
	204,462	261,954	15,000	276,954	278,700	298,900	275,500
PROGRAMS							
55210 Fire Prevention	2,307	5,000	-	5,000	4,500	6,500	6,500
	2,307	5,000	-	5,000	4,500	6,500	6,500
CAPITAL OUTLAY							
56600 Capital - Equipment	33,996	48,000	4,549	52,549	52,500	123,500	123,500
	33,996	48,000	4,549	52,549	52,500	123,500	123,500
TOTAL	4,275,852	4,660,500	19,549	4,680,049	4,598,451	4,886,366	4,862,966

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

⁽¹⁾ Additional Compensation is provided as Health Officer.

Diesel	7,600	gallons at	\$5.00	\$3.50	38,000	26,600
Gasoline	12,000	gallons at	\$4.00	\$3.00	48,000	36,000
Capital - Equipment:						
		Lucas CPR Devices (4)			96,000	96,000
		Mobile Radio (1)			3,500	3,500
		Portable Radios (5)			7,500	7,500
		Electric Ram Extrication			12,500	12,500
		Fitness Equipment			4,000	4,000
					123,500	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 advanced skills.

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	2023-24 Manager
<u>CENTRAL STATION - 12150</u>							
CONTRACTUAL SERVICES							
52100 Electricity	7,715	2,000	-	2,000	8,200	8,000	8,000
52110 Water	455	300	-	300	300	300	300
52120 Sewer	522	400	-	400	350	300	300
52130 Rubbish Disposal	856	500	-	500	500	-	-
52220 R & M Building	9,920	3,500	-	3,500	3,374	1,000	1,000
	19,468	6,700	-	6,700	12,724	9,600	9,600
MATERIALS & SUPPLIES							
53110 Heating Oil	14,239	10,286	-	10,286	6,500	6,000	6,000
53120 Propane	1,587	750	-	750	844	500	500
53150 Janitorial Supplies	2,564	-	-	-	1,331	-	-
	18,390	11,036	-	11,036	8,675	6,500	6,500
TOTAL	37,858	17,736	-	17,736	21,399	16,100	16,100
Heating Oil		1,714	gallons at	\$3.50	\$3.50	6,000	6,000
Propane		83	gallons at	\$6.00	\$6.00	500	500

The new Central Fire Station on Pleasant Street was put in service in December 2022, replacing the 103 year-old Central Station on Maine Street. Beginning with the 2022-23 budget, these buildings appear as separate sections, and in 2023-24 the old Central Station budget reflects only basic costs to maintain minimal heat and fire protection. The Town has conducted a conditions study of the building, and is exploring options to sell and/or re-develop the property.

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

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

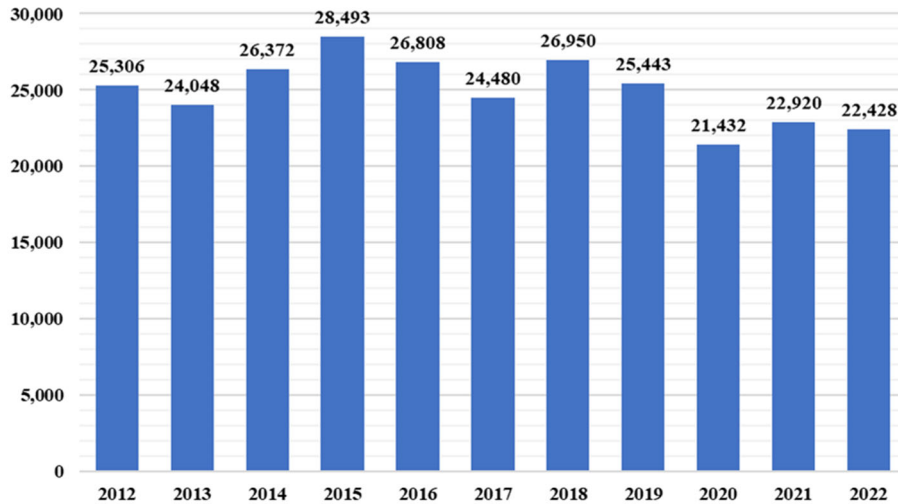
The new 26,000 sf Central Fire Station on Pleasant Street was put in service in December 2022, replacing the 103 year-old Central Station on Maine Street. Beginning with the 2022-23 budget, these buildings appear as separate sections. The 2023-24 budget for the new Central Station is largely based on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

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.

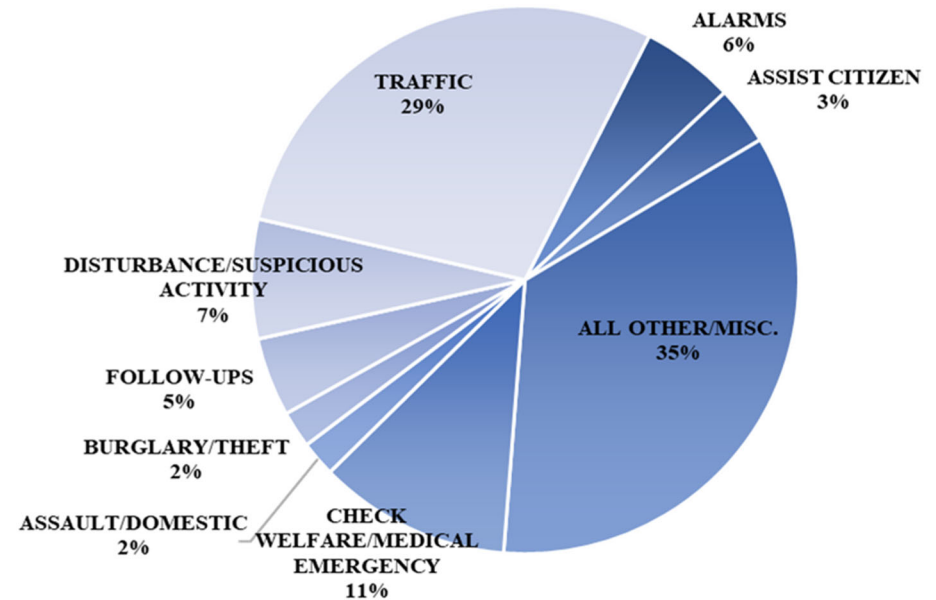
Special Enforcement Details: OUI, Seatbelt, Speeding, Crosswalk Violations, Liquor Enforcement.

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.

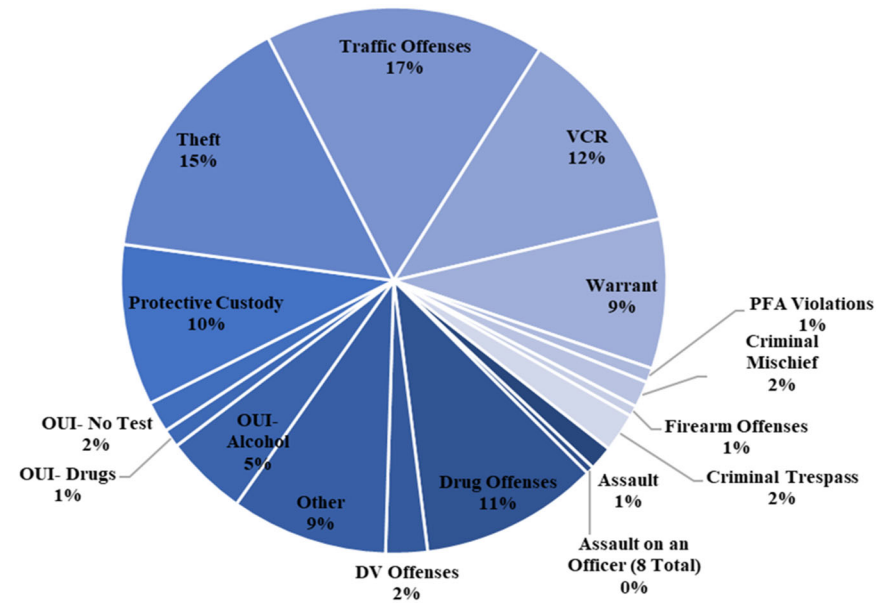
Task Forces & Partnerships with Other Agencies: Drug, Burglary, Enhanced Police Intervention Collaboration, Home to Home, Elder Abuse, Local Community Mental Health, Adult and Juvenile Probation, The Emergency Action Network, Sweetser, People Plus, Teen Center, Access Health, Through These Doors-Domestic 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	2023-24 Manager
<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	3,006,693
51040 Wages, Part-time	18,570	18,600	-	18,600	22,425	18,600	18,600
51110 Overtime	191,755	169,884	-	169,884	221,090	174,980	174,980
51125 Court Time	11,326	17,000	-	17,000	8,137	17,000	17,000
51210 Sick	28,460	30,000	-	30,000	39,717	30,000	30,000
51220 Holiday	53,652	50,221	-	50,221	48,301	56,000	56,000
51230 Vacation	65,437	67,700	-	67,700	75,346	70,408	70,408
51240 Comp Time	-	-	-	-	-	-	-
51320 Training	68,903	60,300	-	60,300	70,461	67,800	67,800
	2,785,672	3,212,462	-	3,212,462	3,090,596	3,481,481	3,441,481
EMPLOYEE BENEFITS							
51410 Social Security/FICA	168,666	203,127	-	203,127	189,384	219,980	219,980
51420 Medicare	39,451	47,505	-	47,505	44,291	51,447	51,447
51430 Maine PERS	384,468	440,606	-	440,606	417,229	478,086	478,086
51440 Health Benefit	718,750	817,000	-	817,000	817,000	836,000	836,000
51490 Deferred Compensation	7,328	7,322	-	7,322	7,857	8,567	8,567
	1,318,663	1,515,560	-	1,515,560	1,475,761	1,594,080	1,594,080
CONTRACTUAL SERVICES							
52030 Pro Servs - Medical	1,497	3,000	-	3,000	3,000	3,000	3,000
52040 Pro Servs - Personnel	15,183	7,060	-	7,060	7,060	8,435	8,435
52090 Pro Servs - Other	32,101	31,546	-	31,546	31,546	33,046	33,046
52240 R & M Vehicles	37,078	50,000	-	50,000	50,000	50,000	50,000
52260 R & M Equipment	56,940	36,909	-	36,909	36,909	44,409	44,409
52264 R & M Radio	6,404	6,000	-	6,000	6,000	4,000	4,000
52330 Rental of Facilities	3,582	3,600	-	3,600	3,600	3,700	3,700
52500 Postage	940	1,800	-	1,800	1,800	1,800	1,800
52510 Telephone	13,069	13,000	-	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	2023-24 Manager
<u>POLICE DEPARTMENT - 12200</u>							
(continued)							
52530 Printing	3,211	3,000	-	3,000	3,000	3,000	3,000
52540 Photocopies	2,615	5,000	-	5,000	5,000	4,000	4,000
52610 Travel	3,558	5,500	-	5,500	5,500	5,500	5,500
52640 Training	55,333	58,510	-	58,510	58,510	66,010	66,010
52670 Membership & Dues	3,907	3,015	-	3,015	3,015	3,515	3,515
	235,418	227,940	-	227,940	227,940	243,415	243,415
MATERIALS & SUPPLIES							
53010 General Supplies	586	2,500	-	2,500	2,500	2,500	2,500
53020 Office Supplies	5,051	4,000	-	4,000	4,000	4,000	4,000
53025 K-9 Supplies	6,283	10,000	-	10,000	10,000	10,000	10,000
53060 Training Materials	23,859	23,785	-	23,785	23,785	37,901	37,901
53062 Publications	228	500	-	500	500	500	500
53220 Gasoline	66,677	108,000	-	108,000	108,000	108,000	81,000
53240 Tires	11,853	8,400	-	8,400	8,400	8,400	8,400
53710 Wearing Apparel	56,407	62,000	39,593	101,593	62,000	63,000	63,000
53730 Minor Equip & Hand Tools	33,396	19,100	-	19,100	19,100	19,100	19,100
	204,340	238,285	39,593	277,878	238,285	253,401	226,401
CAPITAL OUTLAY							
56600 Capital - Equipment	-	-	-	-	-	117,000	67,000
	-	-	-	-	-	117,000	67,000
TOTAL	4,544,093	5,194,247	39,593	5,233,840	5,032,582	5,689,377	5,572,377

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	2023-24 Manager
<u>POLICE DEPARTMENT - 12200</u>							
(continued)							
Salaries, Full-time:							
Chief				1		125,288	125,288
Commander				2		205,345	205,345
Lieutenant/Lt. Support Services				4		326,621	326,621
Detective Sergeant				1		81,534	81,534
Sergeants				4		307,388	307,388
Detective				4		267,132	267,132
School Resource Officers				2		127,031	127,031
Patrol Officers (20)				20		1,227,006	1,227,006
Marine Resources Officer				1		67,105	67,105
Animal Control Officer				1		49,083	49,083
Executive Secretary				1		60,900	60,900
Bookkeeper / Admin. Secretary				1		56,938	56,938
Parking				1		49,596	49,596
Evidence Records Specialist				1		49,993	49,993
Salary vacancy						-	(40,000)
			Subtotal	44		3,000,960	2,960,960
Physical Fitness Standards						37,624	37,624
Additional one day calculation						8,109	8,109
			Subtotal			45,733	45,733
			Total			3,046,693	3,006,693
Part-time:							
School Crossing Guards				3		18,600	18,600
Gasoline:	27,000	gallons at		\$4.00	\$3.00	108,000	81,000
Capital Equipment:							
Speed trailers (2)						36,000	36,000
TruNarc drug analyzer						31,000	31,000
Backscatter drug x-ray system						50,000	-
						117,000	67,000

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

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

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

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	2023-24 Manager
<u>POLICE STATION BUILDING - 12250</u>							
PERSONNEL SERVICES							
51010 Salaries, Full-time	37,425	34,942	-	34,942	38,713	41,116	41,116
	37,425	34,942	-	34,942	38,713	41,116	41,116
EMPLOYEE BENEFITS							
51410 Social Security/FICA	2,305	2,296	-	2,296	2,393	2,702	2,702
51420 Medicare	539	537	-	537	560	632	632
51440 Health Benefit	14,062	19,000	-	19,000	19,000	19,000	19,000
51490 Deferred Compensation	1,687	2,097	-	2,097	2,323	2,467	2,467
	18,593	23,930	-	23,930	24,276	24,801	24,801
CONTRACTUAL SERVICES							
52100 Electricity	31,545	33,350	-	33,350	33,350	35,350	35,350
52110 Water	3,780	3,800	-	3,800	3,800	3,800	3,800
52120 Sewer	3,101	2,000	-	2,000	2,000	3,000	3,000
52130 Rubbish Disposal	1,696	1,700	-	1,700	1,700	1,700	1,700
52220 R & M Building	29,212	24,950	-	24,950	24,950	28,100	28,100
	69,334	65,800	-	65,800	65,800	71,950	71,950
MATERIALS & SUPPLIES							
53125 Natural Gas	6,115	11,100	-	11,100	11,100	9,250	9,250
53150 Janitorial Supplies	4,680	5,100	-	5,100	5,100	5,750	5,750
53210 Diesel Fuel	-	729	-	729	729	600	600
53710 Wearing Apparel	400	-	-	-	-	-	-
	11,195	16,929	-	16,929	16,929	15,600	15,600
TOTAL	136,547	141,601	-	141,601	145,718	153,467	153,467
Salaries Full-time:						41,004	41,004
Custodian - Full time						112	112
One day calculation						41,116	41,116
Natural Gas	3,700	therms at		\$2.50	\$2.50	9,250	9,250
Diesel Fuel	120	gallons at		\$5.00	\$5.00	600	600

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

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

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

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

This account provides funds for the electricity and repair of all streetlights for which the Town is responsible. Budgeted amount reflects the recent LED conversion of the Town's streetlights, and continued efforts to increase efficiency.

TRAFFIC SIGNALS - 12320

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

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	765,384
TOTAL	621,377	735,000	-	735,000	664,178	765,384	765,384

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 increase of 15%

EMERGENCY MANAGEMENT - 12340

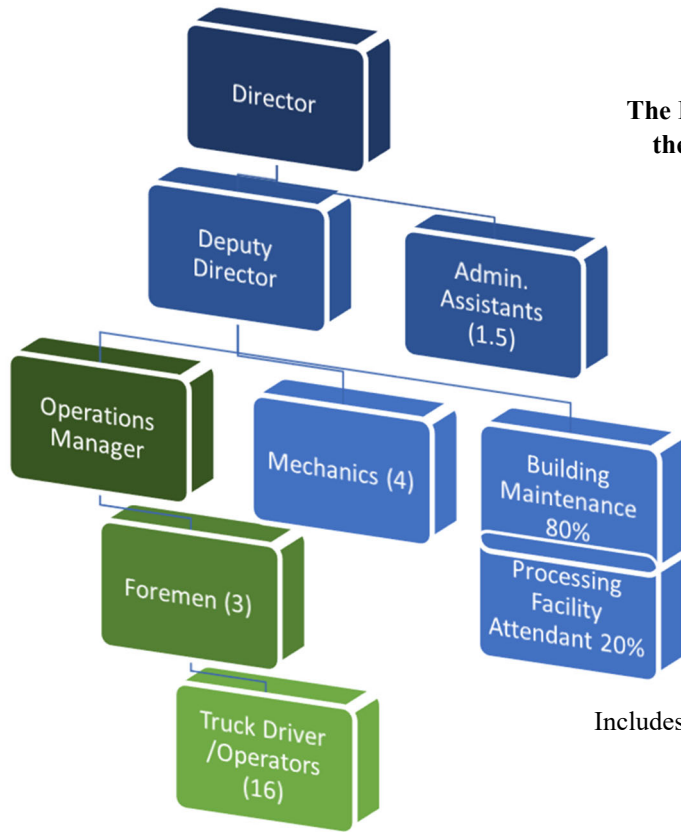
55000 Program	800	2,000	-	2,000	2,000	2,000	2,000
TOTAL	800	2,000	-	2,000	2,000	2,000	2,000

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

TOTAL PUBLIC SAFETY	10,927,887	12,353,715	59,142	12,412,857	11,911,372	13,106,177	12,965,777
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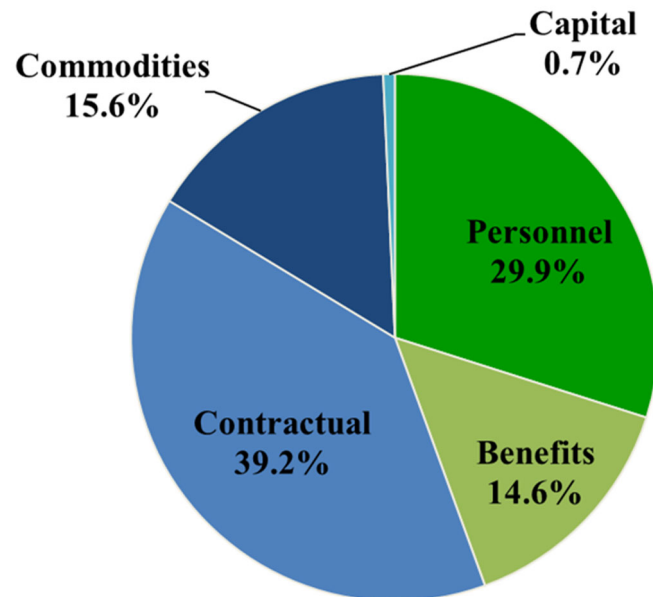
PUBLIC WORKS

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

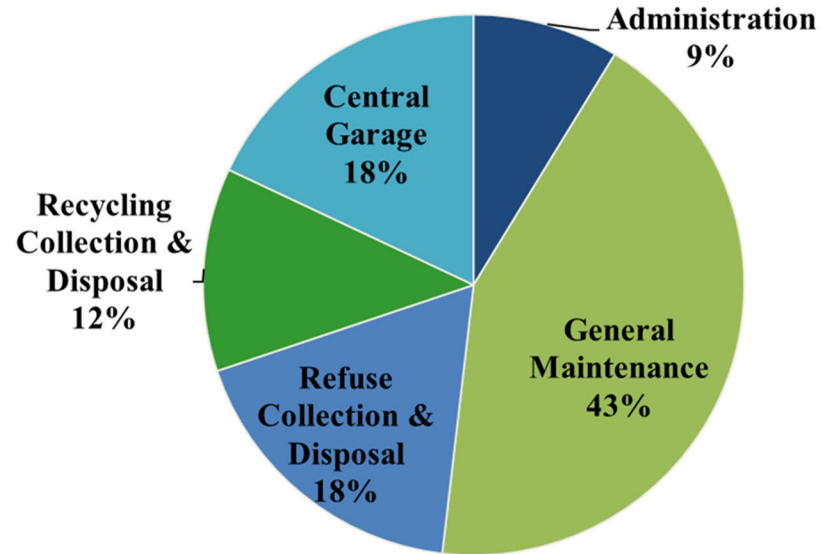


Includes proposed additions for 2023-24:
0.5 Administrative Assistant
1 Mechanic
3 Truck Driver/Operators

Budget Categories



Budget Divisions



FY 2022-2023 Public Works Activities

Winter Operations:

...20 snow events (2,460 labor-hours, 189 hours per person)
...5 ice events (611 labor-hours, 47 hours per person)
...with the assistance of 472.5 contractor labor-hours (Crooker)

Road Maintenance & Repair:

...76 days patching potholes
...43 days street sweeping
...118 days responding to 1,924 Dig Safe location requests

Sign Maintenance & Repair:

...129 days repairing and replacing signs
Installed sign inventory: 5,200+

Striping and Painting:

...21 days painting pavement markings and parking stalls (504 labor-hours)
Gallons of paint used: 378

Stormwater Collection & Drainage:

...rebuilt or replaced 15 catch basins
...replaced 14 road culverts
...ditched 7 miles of road

Solid Waste & Recycling:

...1,050+ calls about trash and/or recycling collection
...2 HHW collection events with 332 Brunswick residents participating
HHW units collected: 684

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

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

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

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	2023-24 Manager
<u>PUB. WORKS GEN. MAINT. - 13110</u>							
(continued)							
53340 Winter Sand	-	5,500	-	5,500	-	5,500	5,500
53345 Salt	325,787	260,725	-	260,725	260,725	307,400	307,400
53350 Gravel	56,391	56,060	-	56,060	26,000	95,360	95,360
53710 Wearing Apparel	16,038	16,000	-	16,000	16,000	19,000	19,000
53730 Minor Equip & Hand Tools	4,729	5,150	-	5,150	5,150	5,150	5,150
	548,131	477,035	-	477,035	448,870	587,440	587,440
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	2,648,519
Salaries, Full-time:			Working Foremen		3	173,786	173,786
			Truck Driver/Operator		13	614,631	614,631
			Proposed Truck Driver/Operator		3	131,315	131,315
			One day calculation			2,479	2,479
						922,211	922,211
Wages, Part-time:			Two seasonal laborers			39,520	39,520
			Recycling intern			7,920	7,920
						47,440	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	2023-24 Manager
<u>REFUSE COLLECTION & DISPOSAL - 13130</u>							
CONTRACTUAL SERVICES							
52125 Solid Waste/Rec. Collection	372,461	487,720	-	487,720	400,925	420,971	420,971
52130 Disposal Fees	280,949	285,250	-	285,250	325,000	324,625	324,625
52670 Membership & Dues	780	250	-	250	250	250	250
	654,190	773,220	-	773,220	726,175	745,846	745,846
MATERIALS & SUPPLIES							
53010 General Supplies	-	1,000	-	1,000	1,000	1,000	1,000
	-	1,000	-	1,000	1,000	1,000	1,000
TOTAL	654,190	774,220	-	774,220	727,175	746,846	746,846

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	420,971
52130 Disposal Fees	49,253	130,640	-	130,640	150,000	178,400	178,400
52138 Removal of Special Waste	21,545	23,750	-	23,750	26,000	38,750	38,750
52500 Postage	-	250	-	250	250	250	250
52525 Promotion	3,723	5,850	-	5,850	8,000	6,750	6,750
52670 Membership & Dues	250	250	-	250	250	250	250
	368,207	548,640	-	548,640	585,425	645,371	645,371
TOTAL	368,207	548,640	-	548,640	585,425	645,371	645,371

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

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

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	2023-24 Manager
<u>PUB. WORKS CENT. GARAGE - 13150</u>							
<u>(continued)</u>							
53210 Diesel Fuel	96,146	148,750	-	148,750	148,000	165,000	115,500
53220 Gasoline	23,920	34,000	-	34,000	25,000	34,000	25,500
53230 Oil & Lubricants	9,328	11,200	-	11,200	11,200	11,950	11,950
53240 Tires & Tubes	40,008	45,900	-	45,900	45,900	51,400	51,400
53710 Wearing Apparel	3,751	4,200	-	4,200	4,200	6,110	6,110
53730 Minor Equip & Hand Tools	15,487	19,900	-	19,900	19,900	20,400	20,400
	237,979	331,650	-	331,650	298,000	353,410	295,410
CAPITAL OUTLAY							
56600 Capital - Equipment	-	10,500	-	10,500	10,500	40,500	40,500
	-	10,500	-	10,500	10,500	40,500	40,500
TOTAL	876,874	998,607	4,396	1,003,003	937,003	1,163,451	1,105,451
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	57,163
			3 Mechanics			150,945	150,945
			Building Maintenance/Processing Facility			47,893	47,893
			One day calculation			690	690
			From Processing Faciltiy			(9,604)	(9,604)
						247,087	247,087
Natural Gas	17,000	therms at		\$2.50	\$2.50	42,500	42,500
Diesel	33,000	gallons at		\$5.00	\$3.50	165,000	115,500
Gasoline	8,500	gallons at		\$4.00	\$3.00	34,000	25,500
Capital Equipment:			10 hp electric air compressor			4,500	4,500
			12 cameras			36,000	36,000
						40,500	40,500
TOTAL PUBLIC WORKS	4,340,724	4,909,674	17,773	4,927,447	4,736,440	5,741,131	5,683,131

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

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	2023-24 Manager
<u>HUMAN SERVICES - 14100</u> (continued)							
Salaries, Full-time:							
Human Services Director						79,736	79,736
Caseworker						51,834	51,834
Cultural Services Coordinator						50,000	50,000
Health Officer stipend						2,500	2,500
One day calculation						490	490
						184,560	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 Cultural Services Coordinator position is to provide a coordinated community response to housing and basic human needs in the immigrant community. It is hoped that this will be funded through a two-year grant from the Maine State Housing Authority passed through the Immigrant Resource Center of Maine.

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	578,160
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		2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	2023-24 Manager
<u>SCHOOL DEPARTMENT - 14500</u>								
W1	Regular Instruction	17,383,250	19,395,064	-	19,395,064	19,395,064	21,150,951	21,150,951
W2	Special Education	6,584,105	9,062,937	-	9,062,937	9,062,937	9,963,270	9,963,270
W3	Career & Technical Education	219,602	277,512	-	277,512	277,512	408,937	408,937
W4	Other Instruction	726,794	956,941	-	956,941	956,941	1,116,838	1,116,838
W5	Student & Staff Support	3,525,802	4,428,398	-	4,428,398	4,428,398	4,567,196	4,567,196
W6	System Administration	1,296,981	1,528,767	-	1,528,767	1,528,767	1,677,742	1,677,742
W7	School Administration	1,806,208	2,124,316	-	2,124,316	2,124,316	2,105,799	2,105,799
W8	Transportation	2,136,454	2,659,755	-	2,659,755	2,659,755	2,747,298	2,747,298
W9	Facilities Maintenance	4,902,436	5,989,114	-	5,989,114	5,989,114	6,218,703	6,218,703
W10	Debt Service	2,859,014	2,830,307	-	2,830,307	2,830,307	2,764,006	2,764,006
W11	All Other	249,984	190,571	-	190,571	190,571	210,834	210,834
TOTAL		41,690,631	49,443,682	-	49,443,682	49,443,682	52,931,574	52,931,574

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

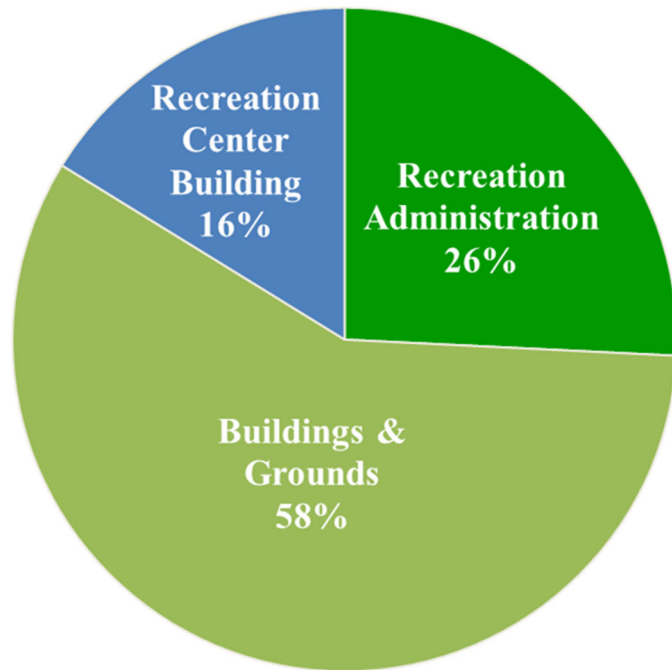
The details of the School budget may be obtained at the Office of the Superintendent of Schools. The Department of Education is administered by a nine member School Board in accordance with Article IX of the Town Charter.

TOTAL EDUCATION	41,690,631	49,443,682	-	49,443,682	49,443,682	52,931,574	52,931,574
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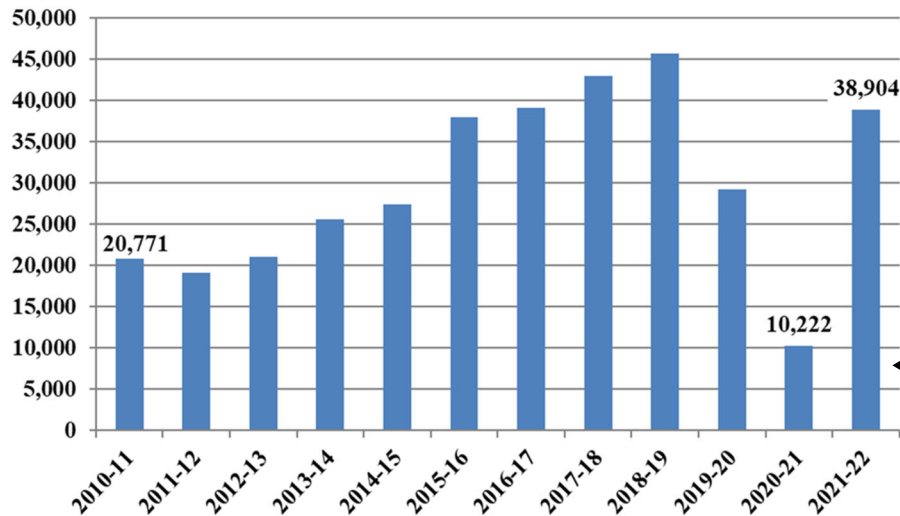
PARKS & RECREATION DEPARTMENT

The Parks and Recreation Department maintains 50+ parks, facilities and public space (over 2,500 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)
2022	Maquoit Property (283 acres, currently responsibility of P&R)

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

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

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

Salaries, Full-time:

Director	110,247	110,247
Deputy Director	98,808	98,808
Program Assistant	71,274	71,274
Office Manager	50,011	50,011
Financial Administrative Assistant	53,745	53,745
One day calculation	1,036	1,036
	385,121	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	2023-24 Manager
<u>REC - BUILDINGS & GROUNDS - 15050</u>							
PERSONNEL SERVICES							
51010 Salaries, Full-time	301,457	411,420	-	411,420	374,427	466,296	466,296
51040 Wages, Part-time	124,277	155,496	-	155,496	106,158	193,484	193,484
51110 Overtime	16,902	25,866	-	25,866	31,800	33,194	33,194
	442,636	592,782	-	592,782	512,385	692,974	692,974
EMPLOYEE BENEFITS							
51410 Social Security/FICA	26,357	37,212	-	37,212	30,987	43,437	43,437
51420 Medicare	6,164	8,703	-	8,703	7,247	10,159	10,159
51430 Maine PERS	33,183	43,380	-	43,380	43,269	49,683	49,683
51440 Health Benefit	131,562	185,250	-	185,250	185,250	204,250	204,250
51490 Deferred Compensation	1,399	2,507	-	2,507	2,665	2,552	2,552
	198,665	277,052	-	277,052	269,418	310,081	310,081
CONTRACTUAL SERVICES							
52030 Pro. Servs. - Medical	-	1,770	-	1,770	1,000	1,770	1,770
52090 Pro. Servs. - Other	24,384	38,160	-	38,160	35,000	46,260	46,260
52100 Electricity	9,169	10,465	-	10,465	10,000	10,925	10,925
52110 Water	11,447	19,000	-	19,000	15,000	19,000	19,000
52120 Sewer	8,856	11,485	-	11,485	11,249	13,310	13,310
52130 Rubbish Removal	40,340	32,928	-	32,928	22,928	32,928	32,928
52162 Brush & Wood Disposal	-	1,500	-	1,500	800	1,500	1,500
52230 R & M Facilities	30,823	32,050	-	32,050	30,448	41,100	41,100
52240 R & M Vehicle	14,141	17,425	-	17,425	16,554	17,975	17,975
52260 R & M Equipment	13,763	29,700	1,815	31,515	28,215	30,400	30,400
52330 Rental of Facilities	850	1,200	-	1,200	456	1,200	1,200
52360 Rental of Equipment	-	500	-	500	1,262	500	500
52510 Telephone	5,170	6,870	-	6,870	5,840	6,870	6,870
52520 Advertising	475	500	-	500	450	500	500
52620 Meals	-	500	-	500	100	500	500
52640 Training	1,035	1,110	-	1,110	777	1,110	1,110
	160,453	205,163	1,815	206,978	180,079	225,848	225,848

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	2023-24 Manager
<u>REC - BUILDINGS & GROUNDS - 15050</u>							
(continued)							
MATERIALS & SUPPLIES							
53010 General Supplies	43,081	49,740	-	49,740	42,279	52,165	52,165
53062 Publications	35	100	-	100	80	100	100
53110 Heating Fuel	1,687	-	-	-	1,200	1,500	1,500
53120 Propane	5,420	9,000	-	9,000	5,500	9,000	9,000
53150 Janitorial Supplies	177	-	-	-	-	-	-
53210 Diesel	4,263	8,500	-	8,500	5,950	10,000	7,000
53220 Gasoline	21,870	28,000	-	28,000	27,750	34,000	25,500
53520 Plants & Flowers	2,500	4,000	-	4,000	3,600	4,000	4,000
53710 Wearing Apparel	8,213	9,950	-	9,950	9,453	10,400	10,400
53730 Minor Equip & Hand Tools	12,255	10,250	-	10,250	9,738	9,050	9,050
	99,501	119,540	-	119,540	105,550	130,215	118,715
PROGRAMS							
55000 Custodial Serv - Rec Bldg & Tow	(58,350)	(79,270)	-	(79,270)	(71,343)	(79,270)	(79,270)
55577 Public Tree Program	35,476	28,110	1,140	29,250	22,488	28,110	28,110
55578 Browntail Moth Program	8,833	12,000	-	12,000	10,200	12,000	12,000
	(14,041)	(39,160)	1,140	(38,020)	(38,655)	(39,160)	(39,160)
CAPITAL OUTLAY							
56300 Capital - Facilities	-	20,500	-	20,500	18,600	149,500	149,500
56600 Capital - Equipment	15,500	14,500	-	14,500	14,071	11,000	11,000
	15,500	35,000	-	35,000	32,671	160,500	160,500
TOTAL	902,714	1,190,377	2,955	1,193,332	1,061,448	1,480,458	1,468,958

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	2023-24 Manager
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REC - BUILDINGS & GROUNDS - 15050

(continued)

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

Salaries, Full-time:

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

Wages, Part-time:

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

Professional Services

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

Propane	1,500	gallons at	\$6.00	\$6.00	9,000	9,000
Diesel	2,000	gallons at	\$5.00	\$3.50	10,000	7,000
Gasoline	8,500	gallons at	\$4.00	\$3.00	34,000	25,500

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

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

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	62,500
Capital Building		Faucet/soap dispenser replacements			19,000	19,000
		Exterior siding replacement			15,000	15,000
		Refurbish gym floor			85,000	85,000
					119,000	119,000

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	2023-24 Manager
<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	20,000	20,000
TOTAL	20,000	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	10,000
52800 Grants	137,000	140,000	-	140,000	140,000	200,000	200,000
	147,686	150,000	3,000	153,000	153,000	210,000	210,000
TOTAL	147,686	150,000	3,000	153,000	153,000	210,000	210,000

PUBLIC LIBRARY - 15400

PROGRAMS							
52220 R & M Building	46,327	35,000	-	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	1,751,744
TOTAL	1,637,791	1,670,776	-	1,670,776	1,670,776	1,786,744	1,786,744

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	4,588,439
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	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	2023-24 Manager
<u>COUNTY TAX - 16000</u>							
52900 Assessment (fiscal year)	1,664,113	1,713,824	-	1,713,824	1,713,824	1,735,369	1,735,369
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	1,891,816

PROMOTION AND DEVELOPMENT - 17000

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

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

ADDITIONAL SCHOOL ASST. - 17010

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

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

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

CONTINGENCY RESERVE - 17030

55000 Program	(291,168)	650,000	-	650,000	650,000	900,000	1,120,000
TOTAL	(291,168)	650,000	-	650,000	650,000	900,000	1,120,000

TOTAL UNCLASSIFIED	8,698	1,005,370	(4,500)	1,000,870	1,005,280	1,322,255	1,542,255
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DEBT SERVICE

POLICE STATION BOND - 18040

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

HARRIET BEECHER STOWE ELEMENTARY SCHOOL BONDS - 18050

52710 Principal	1,073,113	1,073,113	-	1,073,113	1,073,113	1,073,113	1,073,113
Less School Portion	(1,073,113)	(1,073,113)	-	(1,073,113)	(1,073,113)	(1,073,113)	(1,073,113)
52720 Interest	320,633	292,301	-	292,301	292,301	263,249	263,249
Less School Portion	(320,633)	(292,301)	-	(292,301)	(292,301)	(263,249)	(263,249)
	-	-	-	-	-	-	-

SCHOOL REVOLVING RENOVATION BONDS - 18060

52710 Principal	128,280	118,523	-	118,523	118,523	118,523	118,523
Less School Portion	(128,280)	(118,523)	-	(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	2023-24 Manager
<u>DEBT SERVICE</u>							
(continued)							
2017 CIP GO BONDS - 18070							
52710 Principal	200,000	200,000	-	200,000	200,000	120,000	120,000
Less School Portion	(55,000)	(55,000)	-	(55,000)	(55,000)	(55,000)	(55,000)
52720 Interest	26,809	22,308	-	22,308	22,308	18,708	18,708
Less School Portion	(7,275)	(6,036)	-	(6,036)	(6,036)	(4,799)	(4,799)
	164,534	161,272	-	161,272	161,272	78,909	78,909
KATE FURBISH ELEMENTARY SCHOOL BONDS - 18080							
52710 Principal	690,000	725,000	-	725,000	725,000	765,000	765,000
Less School Portion	(690,000)	(725,000)	-	(725,000)	(725,000)	(765,000)	(765,000)
52720 Interest	775,269	739,894	-	739,894	739,894	702,644	702,644
Less School Portion	(775,269)	(739,894)	-	(739,894)	(739,894)	(702,644)	(702,644)
	-	-	-	-	-	-	-
FIRE STATION BOND - 18090							
52710 Principal	-	556,000	-	556,000	556,000	550,000	550,000
52720 Interest	79,045	410,819	-	410,819	410,819	383,169	383,169
	79,045	966,819	-	966,819	966,819	933,169	933,169
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	1,868,031
TOTAL EXPENDITURES	67,540,392	80,703,515	162,092	80,865,607	79,578,560	88,301,937	88,301,937

	2021-22 Actual	2022-23 Adopted	2022-23 Adjustments	2022-23 Available	2022-23 Est Expended	2023-24 Department	2023-24 Manager
<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	70,000
59400 Capital Projects - Municipal	3,395,920	3,416,500	-	3,416,500	3,416,500	3,561,760	3,561,760
59620 Enterprise Funds	125,000	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	3,756,760
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	70,000
	74,500	70,000	4,500	74,500	74,500	70,000	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	100,000
Street Resurfacing/Rehab	2,050,000	2,100,000	-	2,100,000	2,100,000	2,200,000	2,200,000
Fire Vehicle Replacement	117,520	122,500	-	122,500	122,500	127,400	127,400
Police Vehicle Replacement	166,400	174,000	-	174,000	174,000	180,960	180,960
PW Equipment Replacement	379,600	395,000	-	395,000	395,000	410,800	410,800
P&R Vehicle Replacement	62,400	65,000	-	65,000	65,000	67,600	67,600
Facilities Repair Program	325,000	235,000	-	235,000	235,000	250,000	250,000
IT/Cable TV Equipment	125,000	225,000	-	225,000	225,000	225,000	225,000
	3,395,920	3,416,500	-	3,416,500	3,416,500	3,561,760	3,561,760
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	125,000	125,000
GRAND TOTALS	71,135,812	84,315,015	166,592	84,481,607	83,194,560	92,058,697	92,058,697

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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	2023-24 Manager
From General Fund Balance:						
<i>General Government</i>						
Downtown Restrooms Planning	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000
<i>Public Safety</i>						
LED Streetlights	285,000	-	-	-	-	-
Cardiac Monitors	135,000	-	-	-	-	-
FD Power Load Units	-	-	-	-	182,000	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	345,500
Stanwood/McKeen Pedestrian Improvements	-	-	-	-	190,000	190,000
Union St Curb Reduction	-	-	-	-	100,000	100,000
Mare Brook Watershed	-	-	-	-	110,000	110,000
Range Road Culvert (design)	-	-	-	-	20,000	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	-	-
Recreation Center Roof	-	-	-	-	-	450,000
Use of Fund Balance	515,000	625,000	-	625,000	1,047,500	1,497,500
From Municipal Revenues:						
<i>Streets and Sidewalks</i>						
Street Resurfacing/Rehabilitation Program	2,050,000	2,100,000	-	2,100,000	2,200,000	2,200,000
Sidewalk Program	170,000	100,000	-	100,000	100,000	100,000
<i>Vehicle/Equipment Replacement</i>						
Fire Vehicle Replacement	117,520	122,500	-	122,500	127,400	127,400
Police Vehicle Replacement	166,400	174,000	-	174,000	180,960	180,960
PW Equipment Replacement	379,600	395,000	-	395,000	410,800	410,800
P&R Vehicle Replacement	62,400	65,000	-	65,000	67,600	67,600
<i>Other Reserves</i>						
Facilities Repair Program	325,000	235,000	-	235,000	250,000	250,000
IT/Cable TV Equipment	125,000	225,000	-	225,000	225,000	225,000
Municipal Revenues	3,395,920	3,416,500	-	3,416,500	3,561,760	3,561,760

	2021-22 Actual	2022-23 Council Approved	2022-23 Adj/Suppl.	2022-23 Final	2023-24 Dept Request	2023-24 Manager
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	175,000
Downtown Sidewalks & Lighting	200,000	-	-	-	-	-
Federal/Mason Pedestrian Improv	20,000	-	-	-	10,000	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	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	280,000
Jordan Ave/Bath Rd Ped Improv	10,000	-	-	-	97,000	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	40,000
Cook's Corner Revitalization	200,000	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	1,292,000
TOTAL CAPITAL PROJECTS AND RESERVES	5,016,382	5,125,144	-	5,125,144	5,901,260	6,351,260

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. Approval of Capital Budget items occurs with separate funding resolutions concurrent with the adoption of the Town's General Fund Budget.

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

	2021-22	2022-23	2022-23	2022-23	2022-23	2023-24	2023-24
	Actual	Adopted	Adjustments	Available	Estimated	Department	Manager
<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	36,787,460
Tax Rate	20.86	21.69	-	21.69	21.69	23.29	23.29
Tax Increment Revenue	654,504	680,547	-	797,920	797,920	856,780	856,780
TOTAL REVENUES	654,504	680,547	-	797,920	797,920	856,780	856,780
<u>TIF Program Expenditures</u>							
Downtown Master Plan							
Cedar St Parking - DOT match	43,000	69,000	-	69,000	69,000	98,000	98,000
Federal/Mason Ped Improv	20,000	-	-	-	-	10,000	10,000
Riverwalk	-	-	-	-	-	-	-
Downtown Sidewalks & Lighting	200,000	-	-	-	-	-	-
Facility Operation (Train Sta/Visitors Ctr	125,000	125,000	-	125,000	125,000	125,000	125,000
Economic Development (Admin costs)	-	-	-	-	-	-	-
Transit-Oriented Projects							
Pleasant Street MDOT grant match	140,000	100,000	-	100,000	100,000	175,000	175,000
Brunswick Link (expanded operatic	46,000	70,000	-	70,000	70,000	88,000	88,000
Brunswick Link (capital)	20,000	20,000	-	20,000	20,000	20,000	20,000
MetroBreez	76,122	86,170	-	86,170	86,170	89,055	89,055
TOTAL EXPENDITURES	670,122	470,170	-	470,170	470,170	605,055	605,055
Revenues less Expenditures	(15,618)	210,377	-	327,750	327,750	251,725	251,725
Amount expended from TIF Funds	-	-	-	-	-	-	-
Amount transferred to CP or SR Funds	403,000	169,000	-	169,000	169,000	283,000	283,000
Amount transferred to General Fund	267,122	301,170	-	301,170	301,170	322,055	322,055
Downtown & Transit-Oriented TIF District Balance							
Fiscal year beginning balance	19,505	3,887	-	3,887	3,887	331,637	331,637
Fiscal year ending balance	3,887	214,264	-	331,637	331,637	583,362	583,362

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	2023-24 Manager
<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	14,124,300
Tax Rate	20.86	21.69	-	21.69	21.69	23.29	23.29
Tax Increment Revenue	290,942	302,519	-	306,356	306,356	328,955	328,955
TOTAL REVENUES	290,942	302,519	-	306,356	306,356	328,955	328,955
<u>TIF Program Expenditures</u>							
Credit Enhancement Agreement	126,515	148,404	1,246	149,650	149,650	162,711	162,711
Brunswick Downtown Association	80,000	95,000	-	95,000	95,000	90,000	90,000
Professional & Administrative Costs	70,000	70,000	-	70,000	70,000	70,000	70,000
TOTAL EXPENDITURES	276,515	313,404	1,246	314,650	314,650	322,711	322,711
Revenues less Expenditures	14,427	(10,885)	(1,246)	(8,294)	(8,294)	6,244	6,244
Amount expended from TIF Funds	126,515	148,404	1,246	149,650	149,650	162,711	162,711
Amount transferred to CP and SR Funds	-	-	-	-	-	-	-
Amount transferred to General Fund	150,000	165,000	-	165,000	165,000	160,000	160,000
Seahawk TIF District Balance							
Fiscal year beginning balance	23,751	38,178	-	38,178	38,178	29,884	29,884
Fiscal year ending balance	38,178	27,293	(1,246)	29,884	29,884	36,128	36,128

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	2023-24 Manager
<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	113,398,892
Tax Rate	20.86	21.69	-	21.69	21.69	23.29	23.29
Tax Increment Revenue	1,867,497	1,941,803	-	2,459,622	2,459,622	2,641,060	2,641,060
TOTAL REVENUES	1,867,497	1,941,803	-	2,459,622	2,459,622	2,641,060	2,641,060
<u>TIF Program Expenditures</u>							
Credit Enhancement Agreement	933,748	970,901	-	1,229,811	1,229,811	1,320,530	1,320,530
Road Improvements							
Qualified road work	200,000	200,000	-	200,000	200,000	250,000	250,000
MaineDOT MPI match	330,000	395,000	-	395,000	395,000	490,000	490,000
Bath Rd/Jordan Ave Ped Improv	10,000	-	-	-	-	97,000	97,000
Public Safety - Police/Fire vehicles	150,000	150,000	-	150,000	150,000	190,000	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	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	280,000
TOTAL EXPENDITURES	1,861,210	1,965,545	-	2,224,455	2,224,455	2,677,530	2,677,530
Revenues less Expenditures	6,287	(23,742)	-	235,167	235,167	(36,470)	(36,470)
Amount expended from TIF Funds	983,748	970,901	-	1,229,811	1,229,811	1,320,530	1,320,530
Amount transferred to CP and SR Funds	106,962	594,644	-	594,644	594,644	770,000	770,000
Amount transferred to General Fund	390,000	400,000	-	400,000	400,000	490,000	490,000
BL and BEA TIF District Balance							
Fiscal year beginning balance	33,959	40,246	-	40,246	40,246	275,413	275,413
Fiscal year ending balance	40,246	16,504	-	275,413	275,413	238,943	238,943

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	2023-24 Manager
<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	32,139,410
Tax Rate	20.86	21.69	-	21.69	21.69	23.29	23.29
Tax Increment Revenue	239,221	248,740	-	697,104	697,104	748,527	748,527
TOTAL REVENUES	239,221	248,740	-	697,104	697,104	748,527	748,527
<u>TIF Program Expenditures</u>							
Brunswick Downtown Assoc	-	-	-	-	-	50,000	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	200,000
Cook's Corner Pedestrian Improv	-	20,000	-	20,000	20,000	40,000	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	290,000
Revenues less Expenditures	39,221	(71,260)	(250,000)	127,104	127,104	458,527	458,527
Amount expended from TIF Funds	-	-	-	-	-	-	-
Amount transferred to CP and SR Funds	200,000	320,000	250,000	570,000	570,000	240,000	240,000
Amount transferred to General Fund	-	-	-	-	-	50,000	50,000
Cook's Corner TIF District Balance							
Fiscal year beginning balance	134,196	173,417	-	173,417	173,417	300,521	300,521
Fiscal year ending balance	173,417	102,157	(250,000)	300,521	300,521	759,048	759,048

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	2023-24
	Actual	Adopted	Adjustments	Available	Estimated	Department	Manager
<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	196,450,062
Tax Rate	20.86	21.69	-	21.69	21.69	23.29	23.29
Tax Increment Revenue	3,052,164	3,173,609	-	4,261,002	4,261,002	4,575,322	4,575,322
TOTAL REVENUES	3,052,164	3,173,609	-	4,261,002	4,261,002	4,575,322	4,575,322
<u>TIF Program Expenditures</u>							
Credit Enhancement Agreement	1,060,263	1,119,305	1,246	1,379,461	1,379,461	1,483,241	1,483,241
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	10,000
Jordan/Bath Ped Design	10,000	-	-	-	-	97,000	97,000
Downtown Sidewalks & Lighting	200,000	-	-	-	-	-	-
Facility Operation (Train Station/Visitors	125,000	125,000	-	125,000	125,000	125,000	125,000
Economic Development	160,000	120,000	250,000	370,000	370,000	170,000	170,000
Transit-Oriented Projects							
Pleasant Street MDOT grant match	140,000	100,000	-	100,000	100,000	175,000	175,000
Brunswick Link (expanded operatic	46,000	70,000	-	70,000	70,000	88,000	88,000
Brunswick Link (capital)	20,000	20,000	-	20,000	20,000	20,000	20,000
MetroBreez	76,122	86,170	-	86,170	86,170	89,055	89,055
Road Improv - Qualified Roads (incl MP	540,000	595,000	-	595,000	595,000	837,000	837,000
Public Safety - Police/Fire vehicles	150,000	150,000	-	150,000	150,000	190,000	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	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	280,000
Cook's Corner projects	200,000	320,000	-	320,000	320,000	240,000	240,000
TOTAL EXPENDITURES	3,017,847	3,069,119	251,246	3,579,275	3,579,275	3,894,296	3,894,296
Revenues less Expenditures	34,317	104,490	(251,246)	681,727	681,727	681,026	681,026

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	2023-24 Manager
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SUMMARY OF TAX INCREMENT FINANCING BUDGET (Cont'd)

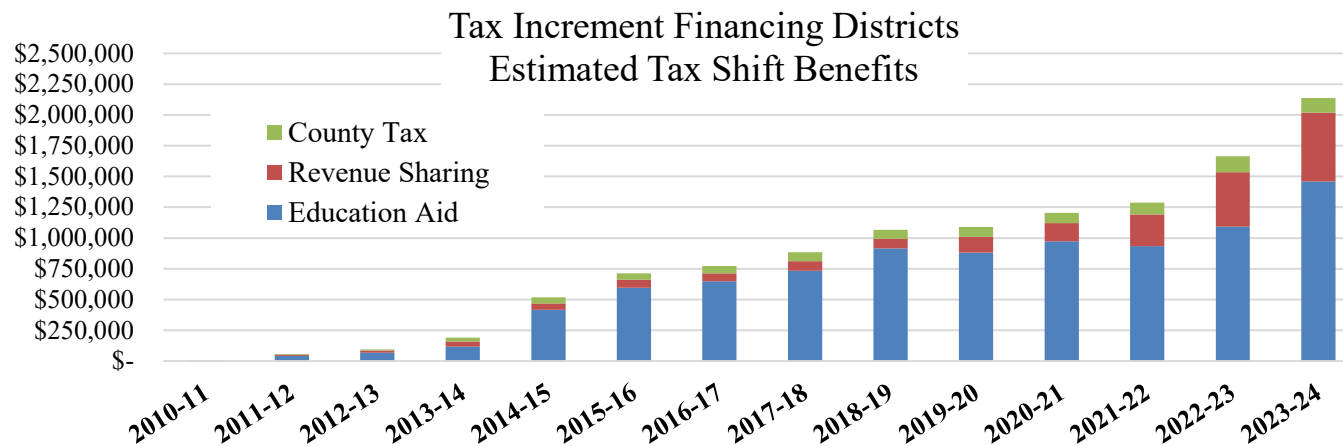
Total Tax Increment Financing Balance

Fiscal year beginning balance	211,411	245,728	-	245,728	245,728	927,455	927,455
Fiscal year ending balance	245,728	350,218	-	927,455	927,455	1,608,481	1,608,481
Amount expended from TIF Funds	1,110,263	1,119,305	1,246	1,379,461	1,379,461	1,483,241	1,483,241
Amount transferred to CP and SR Funds	709,962	1,083,644	250,000	1,333,644	1,333,644	1,293,000	1,293,000
Amount transferred to General Fund	807,122	866,170	-	866,170	866,170	1,022,055	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	196,450,062
State Aid to Education	932,892				1,093,524		1,458,115
Revenue Sharing	258,493				439,967		559,268
County Tax	96,263				130,895		119,885
	1,287,648				1,664,386		2,137,268

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

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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

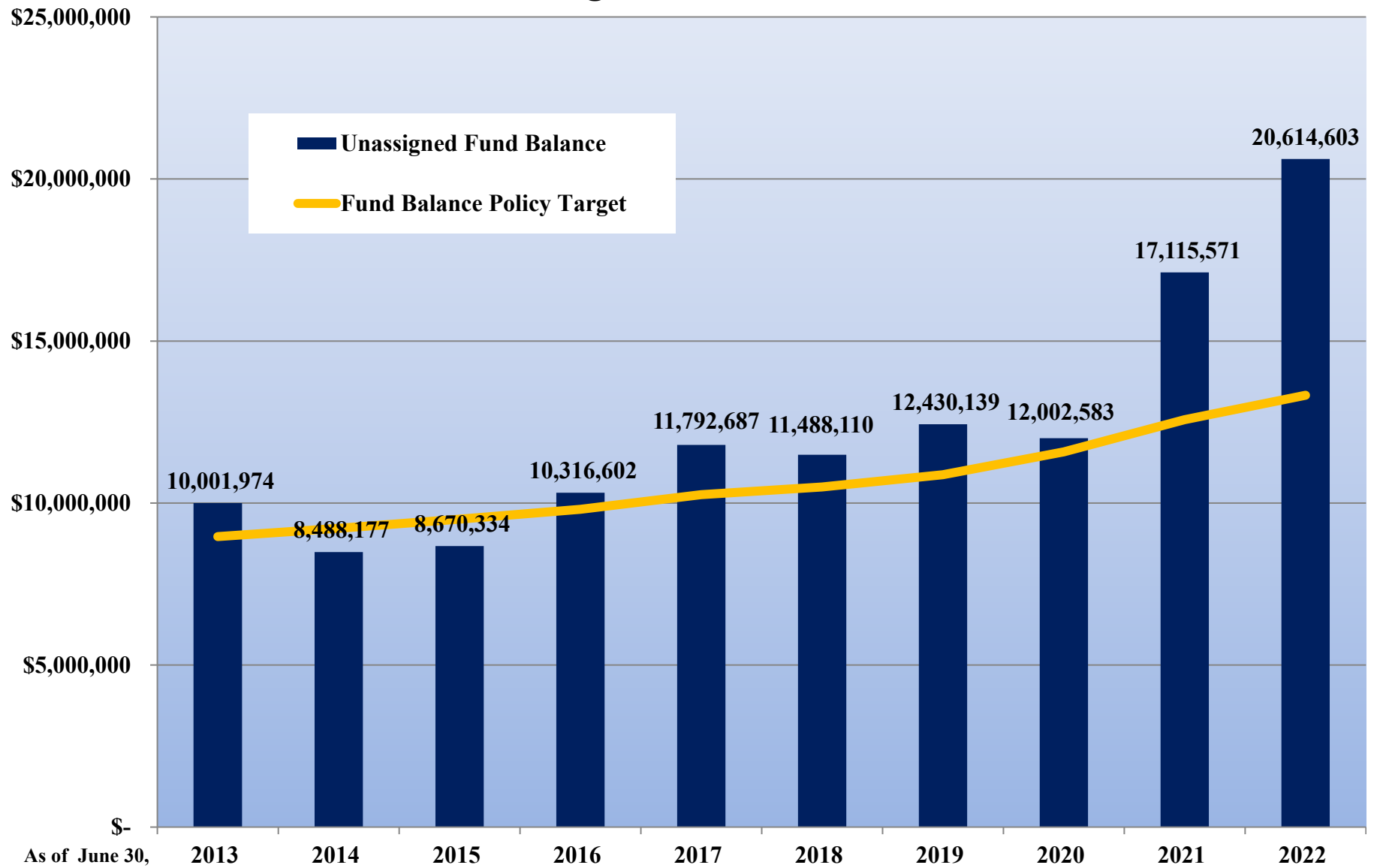
Notes: This statement is produced using generally accepted accounting principals (GAAP Basis). To reconcile the GAAP basis to the basis used for budget purposes (Budget Basis), it is necessary to subtract from the GAAP basis the amount the State of Maine contributes to the Maine Public Employees Retirement 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, 2022, 2021, 2020, 2019, and 2018 are \$3,677,010, \$3,687,452, \$3,592,142, \$2,821,269, and \$2,507,000 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.

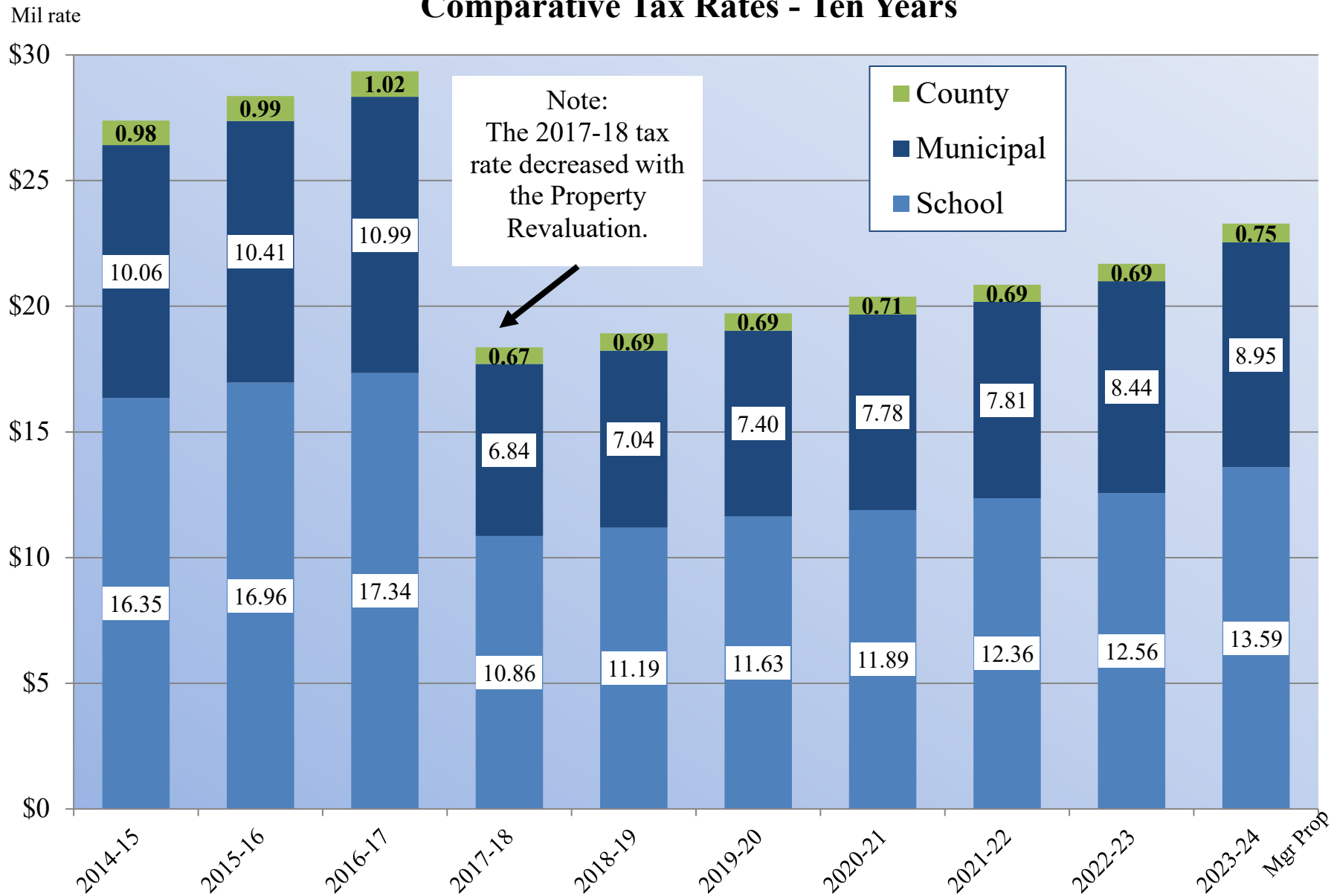
Town of Brunswick Unassigned Fund Balance



**Town of Brunswick
General Fund Budget Comparisons**

	Fiscal 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	Mgrs Proposed 2023-24
<u>Revenues & Other Sources</u>										
Municipal (1)	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	14,608,397
School (2)	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	18,597,647
County	0	0	0	0	0	0	0	0	0	0
	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	33,206,044
	-5.94%	-1.17%	1.43%	1.43%	-1.30%	7.52%	1.62%	10.14%	20.41%	9.53%
<u>Expenditures & Other Uses</u>										
Municipal	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	37,235,307
School	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	52,931,574
County	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	1,891,816
	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	92,058,697
	0.86%	2.58%	3.15%	2.20%	1.85%	6.16%	4.85%	6.37%	11.29%	9.18%
<u>Net From Property Taxes</u>										
Municipal	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	22,626,910
School	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	34,333,927
County	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	1,891,816
	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	58,852,653
	5.11%	4.67%	4.06%	2.59%	3.45%	5.50%	6.44%	4.59%	6.75%	8.99%
<u>Tax Rate Valuation</u>	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	2,526,945,333
Percent Increase	1.81%	1.13%	0.55%	63.91%	0.44%	1.22%	3.05%	2.13%	2.67%	1.50%
<u>Tax Rates (per 1,000)</u>										
Municipal	10.06	10.41	10.99	6.84	7.04	7.40	7.78	7.81	8.44	8.95
School	16.35	16.96	17.34	10.86	11.19	11.63	11.89	12.36	12.56	13.59
County	0.98	0.99	1.02	0.67	0.69	0.69	0.71	0.69	0.69	0.75
	27.40	28.36	29.35	18.37	18.92	19.72	20.37	20.86	21.69	23.29
Percent Increase	3.24%	3.50%	3.49%	-37.41%	2.99%	4.23%	3.30%	2.41%	3.98%	7.38%
(1) Includes:										
General Municipal Revenue	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	7,790,778
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	(476,026)	(170,090)	(319,800)	(8,498)	(8,607)	(433,330)	(1,429,338)	48,378	(884,694)	(5,704)
Use of Fund Balance	1,000,000	825,000	600,000	550,000	500,000	500,000	650,000	547,000	500,000	660,000
State Rev Sharing & Reser	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	5,416,269
Other Sources and C. Unit	718,000	500,000	514,000	545,000	600,000	638,600	673,969	807,122	866,170	1,022,055
	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	14,608,397
(2) Includes:										
General Education Revenue	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	15,842,255
Education Balances	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	2,755,392
	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	18,597,647

Town of Brunswick Comparative Tax Rates - Ten Years



Town of Brunswick Tax Rates - Percentage by category

