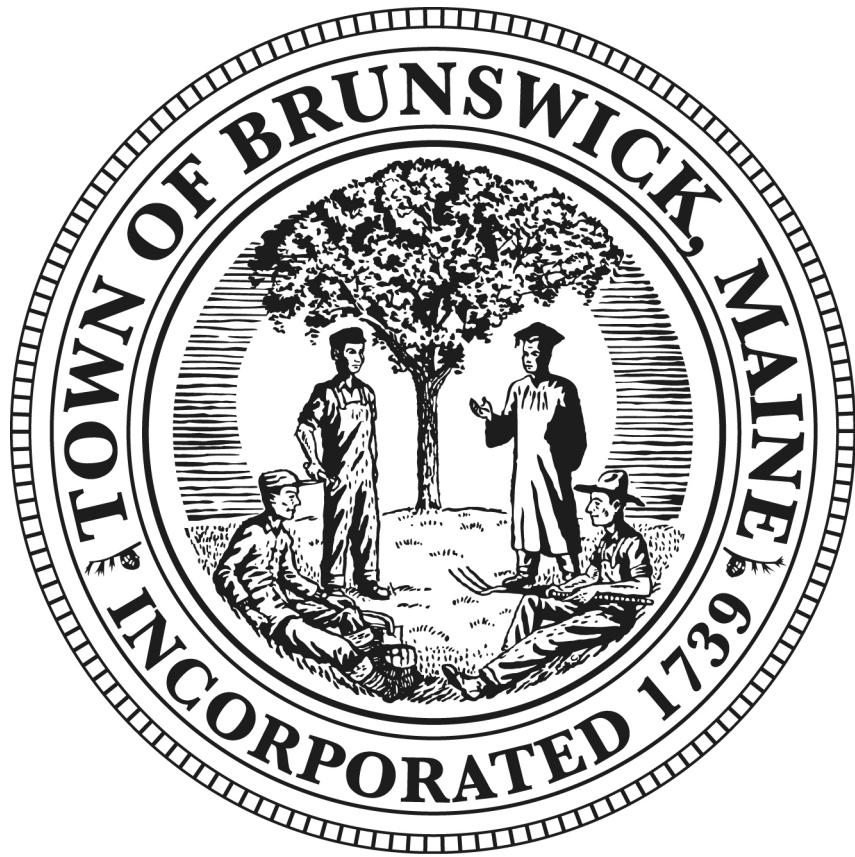


TOWN OF BRUNSWICK, MAINE



MUNICIPAL BUDGET

**Interim Town Manager's Preliminary Budget
Municipal Departments Only
February 29, 2024**

**For the Fiscal Year
July 1, 2024 - June 30, 2025**

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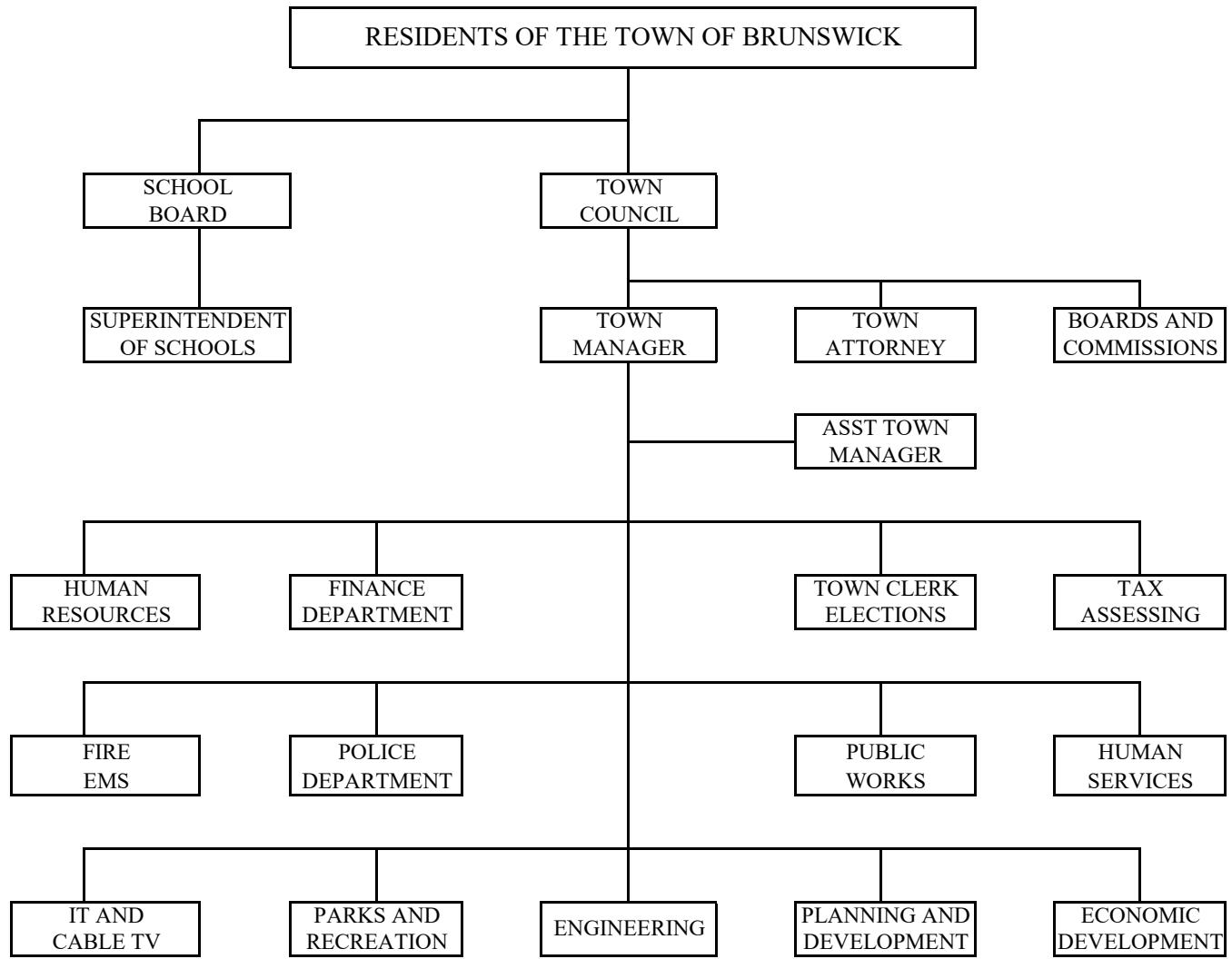
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Town of Brunswick, Maine

Organization Chart



Town of Brunswick, Maine
Elected and Appointed Officials

Elected Officials

Town Council

Council Member - District 3	Chair	Abby King
Council Member - District 4	Vice Chair	Sande Updegraph
Council Member - District 1		W. David Watson
Council Member - District 2		Stephen Walker
Council Member - District 5		Jennifer Hicks
Council Member - District 6		Nathaniel Shed
Council Member - District 7		Steven Weems
Council Member - At large		James Ecker
Council Member - At large		Nathan MacDonald

School Board

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

Appointed Officials

Interim Town Manager	Julia Henze
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
Interim Director of Planning & Development	Jacob Sesker
Director of Economic & Community Development	Sally Costello
Town Engineer	Trey Crews
Fire Chief	Kenneth Brillant
Police Chief	Scott Stewart
Director of Public Works	Ryan Leighton
Director of Parks and Recreation	Thomas Farrell
Director of Human Services	Deborah Crocker
Superintendent of Schools	Phillip Potenziano



TOWN OF BRUNSWICK, MAINE

MUNICIPAL BUDGET 2024-25

Summary Financial Information

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Town of Brunswick, Maine
Revenue, Expenditure and Tax Comparison
Budget for July 1, 2024 - June 30, 2025

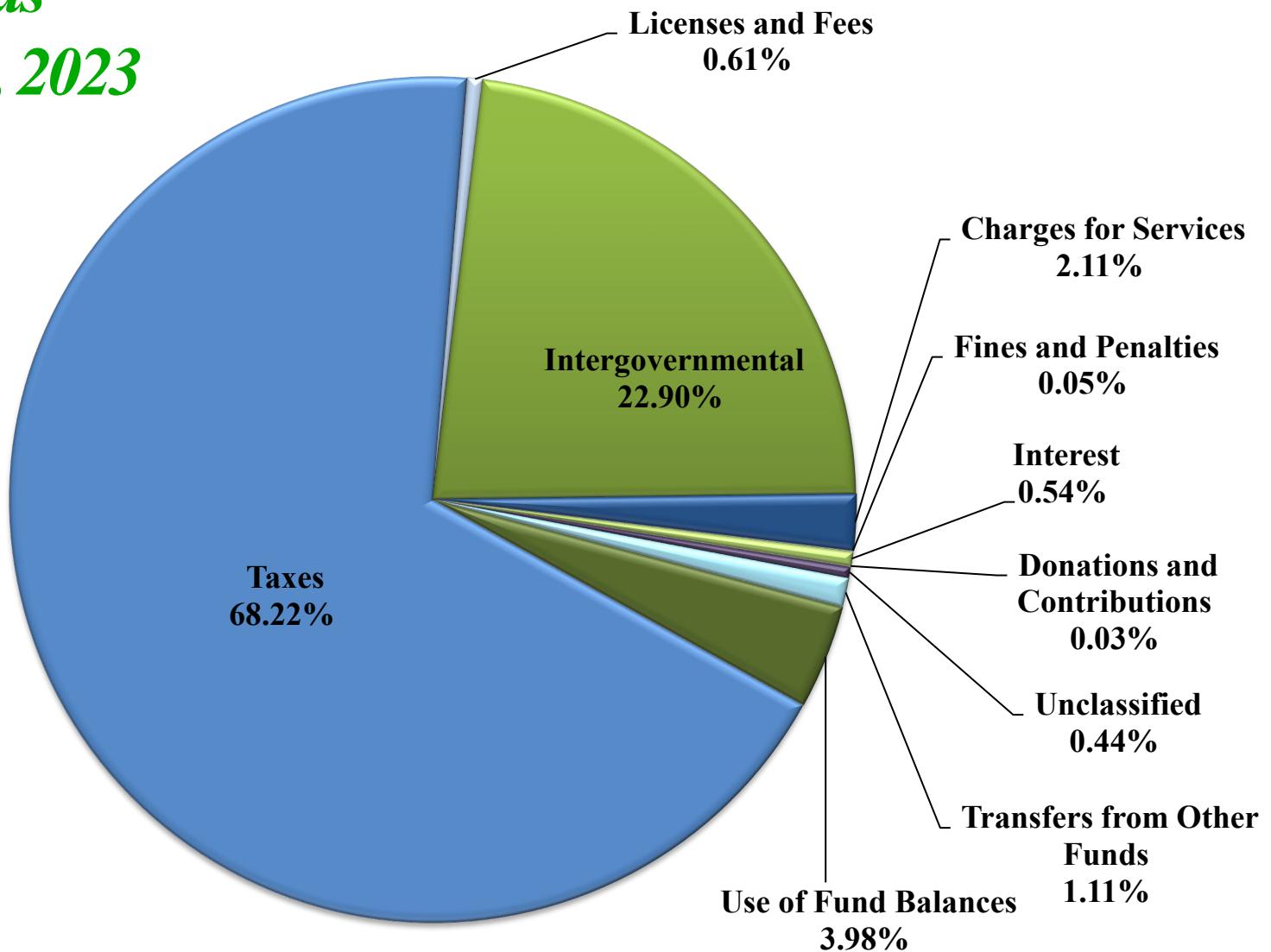
	Adopted 2023-24	Department 2024-25	Department Increase (Decrease)	Department Increase (Decrease)	1 Manager 2024-25	Manager Increase (Decrease)	Manager Increase (Decrease)
<u>Property Tax Revenue Calculation</u>							
Taxable Valuation (Net of Hmstd & BETI)	2,395,327,744	2,395,327,744	0	0.00%	2,395,327,744	0	0.00%
Tax Rate per (1,000)	23.29	24.05	0.76	3.26%	23.78	0.49	2.10%
Property Tax Commitment	55,787,183	57,607,632	1,820,449	3.26%	56,960,894	1,173,711	2.10%
<u>Homestead Reimbursement Calculation</u>							
Homestead Exempt Value	103,755,800	103,755,800	0	0.00%	103,755,800	0	0.00%
Homestead Reimbursement %	76.00%	76.00%	0	0.00%	76.00%	0	0.00%
Homestead Reimbursement	1,836,519	1,896,449	59,930	3.26%	1,875,158	38,639	2.10%
<u>BETE Reimbursement</u>							
BETE Value	89,825,600	89,825,600	0	0.00%	89,825,600	0	0.00%
BETE Reimbursement %	52.77%	52.77%	0	0.00%	52.77%	0	0.00%
BETE Reimbursement	1,103,969	1,139,993	36,024	3.26%	1,127,195	23,226	2.10%
Total From Property Taxes	58,727,671	60,644,074	1,916,403	3.26%	59,963,247	1,235,576	2.10%
Notes:							
(1) Includes:							
General Municipal Revenues	7,790,778	9,286,658	1,495,880	19.20%	9,286,658	1,495,880	19.20%
Allowance for Deferred Taxes	(200,000)	(200,000)	0	0.00%	(200,000)	0	0.00%
Allowance for Tax Abatements	(75,000)	(75,000)	0	0.00%	(75,000)	0	0.00%
Other Adjustments	119,277	(9,676)	(128,953)	(108.11%)	929	(118,348)	(99.22%)
Use of Fund Balance	660,000	660,000	0	0.00%	660,000	0	0.00%
State Revenue Sharing & Balance	5,416,269	6,004,834	588,565	10.87%	6,154,834	738,565	13.64%
Other Sources	1,022,055	1,300,963	278,908	27.29%	1,300,963	278,908	27.29%
	14,733,379	16,967,779	2,234,400	15.17%	17,128,384	2,395,005	16.26%
(2) Includes:							
General Education Revenues	15,842,255	15,842,255	0	0.00%	15,842,255	0	0.00%
Education Balances	2,755,392	2,755,392	0	0.00%	2,755,392	0	0.00%
	18,597,647	18,597,647	0	0.00%	18,597,647	0	0.00%

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
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

*Chart represents
2023-24 budget as
adopted May 22, 2023*

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



Town of Brunswick, Maine
Revenue Budget - Summary

	2022-23	2023-24	2023-24	2023-24	2023-24	2024-25	1	Manager
	Actual	Budget	Adjustments	Adjusted	Estimated	Department	2024-25	Increase/ (Decrease)
Taxes								
Real and Personal Property	53,676,028	58,571,948	-	58,571,948	58,452,671	60,359,398	59,689,176	1,117,228
Interest on Delinquent Taxes	63,406	70,000	-	70,000	62,000	62,500	62,500	(7,500)
Tax Lien Costs	9,140	10,000	-	10,000	12,000	10,000	10,000	-
Payment in Lieu of Taxes	441,373	430,000	-	430,000	460,000	465,000	465,000	35,000
Auto Excise Tax	4,057,547	3,700,000	-	3,700,000	4,000,000	4,000,000	4,000,000	300,000
Watercraft Excise Tax	27,728	20,000	-	20,000	25,000	25,000	25,000	5,000
Aircraft Excise Tax	4,275	4,000	-	4,000	3,000	3,000	3,000	(1,000)
	58,279,497	62,805,948	-	62,805,948	63,014,671	64,924,898	64,254,676	1,448,728
Licenses and Fees								
Finance Department	24,255	15,000	-	15,000	27,000	25,000	25,000	10,000
Codes Enforcement	396,011	306,000	-	306,000	335,000	320,000	320,000	14,000
Town Clerk	196,986	166,426	-	166,426	163,334	176,952	176,952	10,526
Planning & Development	74,378	36,000	-	36,000	40,000	36,000	36,000	-
Fire Department	3,235	2,000	-	2,000	2,000	2,000	2,000	-
Police Department	1,939	650	-	650	650	650	650	-
Public Works	27,348	35,000	-	35,000	20,000	20,000	20,000	(15,000)
	724,152	561,076	-	561,076	587,984	580,602	580,602	19,526
Intergovernmental								
State Revenue Sharing	4,760,410	5,166,269	-	5,166,269	5,166,269	5,754,834	5,754,834	588,565
Public Safety	26,486	45,000	-	45,000	45,000	45,000	45,000	-
Public Works	200,576	200,000	-	200,000	231,320	220,000	220,000	20,000
Human Services	114,407	285,000	-	285,000	71,400	175,000	175,000	(110,000)
Parks & Recreation	10,000	10,000	-	10,000	10,000	10,000	10,000	-
Other Municipal	101,176	91,500	-	91,500	101,476	101,500	101,500	10,000
Education Subsidy	14,245,562	15,284,299	-	15,284,299	15,284,299	15,284,299	15,284,299	-
	19,458,617	21,082,068	-	21,082,068	20,909,764	21,590,633	21,590,633	508,565

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

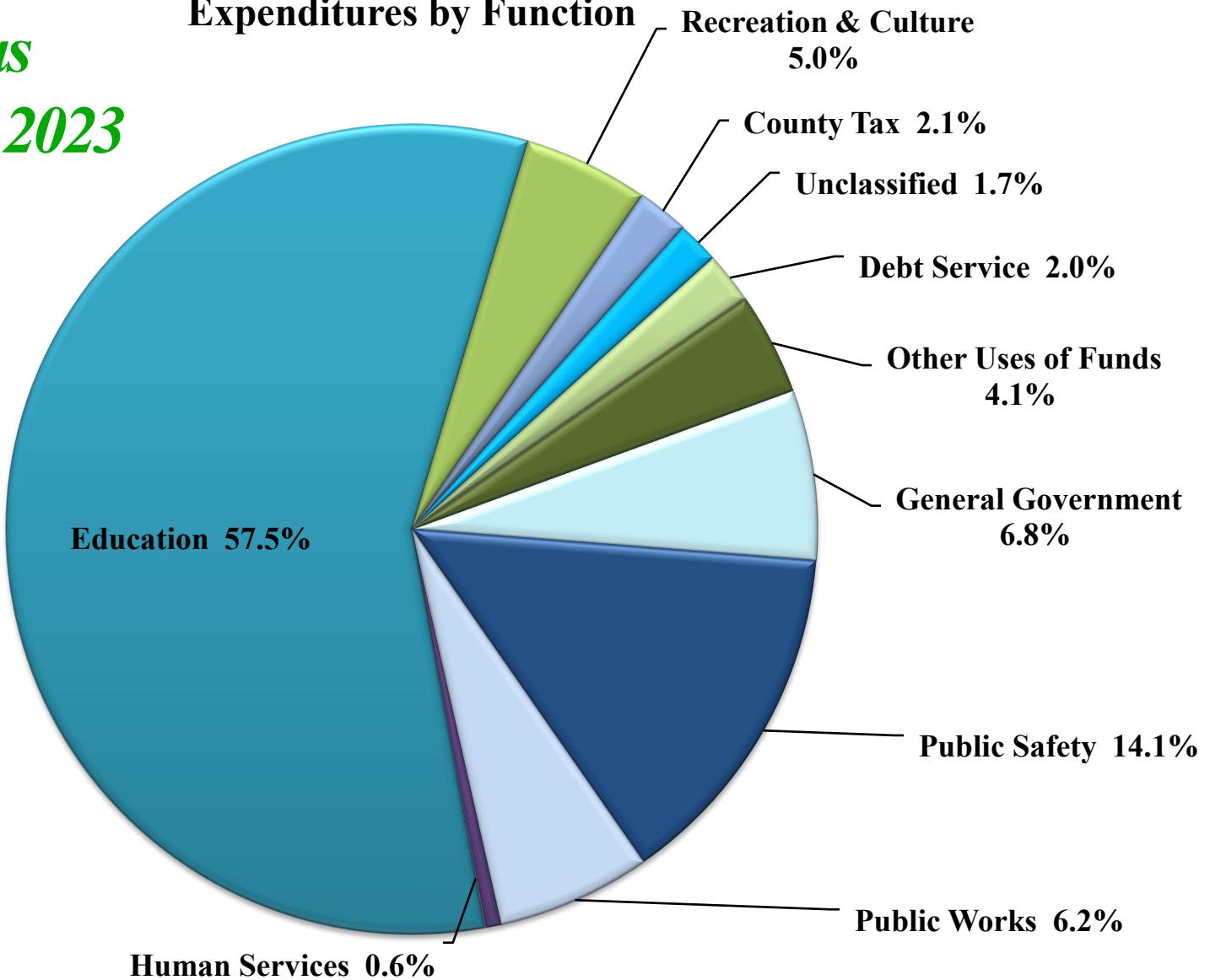
	2022-23 Actual	2023-24 Budget	2023-24 Adjustments	2023-24 Adjusted	2023-24 Estimated	2024-25 Department	1 2024-25 Manager	Manager Increase/ (Decrease)
<u>Charges for Services</u>								
Auto registration	77,216	70,000	-	70,000	74,000	73,000	73,000	3,000
Boat, ATV, snowmobile registration	1,474	1,200	-	1,200	1,500	1,200	1,200	-
Property Rental	24,079	17,302	-	17,302	22,102	19,102	19,102	1,800
Emergency medical services	1,510,685	1,100,000	-	1,100,000	1,300,000	1,300,000	1,300,000	200,000
Fire department	986	2,000	-	2,000	6,365	2,000	2,000	-
Police department	139,921	128,960	-	128,960	137,006	147,392	147,392	18,432
Dispatch services	164,784	159,975	-	159,975	182,910	190,227	190,227	30,252
Public works	611	1,500	-	1,500	500	500	500	(1,000)
Recycling	5,824	10,000	-	10,000	7,000	7,500	7,500	(2,500)
Education - tuition, transportation	510,235	455,866	-	455,866	455,866	455,866	455,866	-
	2,435,815	1,946,803	-	1,946,803	2,187,249	2,196,787	2,196,787	249,984
<u>Fines and Penalties</u>								
Town Clerk	5,010	4,525	-	4,525	3,850	4,375	4,375	(150)
Planning & Development	150	-	-	-	-	-	-	-
Fire Department	2,500	1,100	-	1,100	200	1,100	1,100	-
Police Department	40,905	36,300	-	36,300	37,972	36,300	36,300	-
	48,565	41,925	-	41,925	42,022	41,775	41,775	(150)
<u>Interest</u>								
Interest earned	1,226,011	500,000	-	500,000	1,983,000	1,500,000	1,500,000	1,000,000
	1,226,011	500,000	-	500,000	1,983,000	1,500,000	1,500,000	1,000,000
<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**

	2022-23 Actual	2023-24 Budget	2023-24 Adjustments	2023-24 Adjusted	2023-24 Estimated	2024-25 Department	1 2024-25 Manager	Manager Increase/ (Decrease)
<u>Unclassified</u>								
Cable TV franchise fees	294,812	300,000	-	300,000	275,000	275,000	275,000	(25,000)
Municipal miscellaneous	238,009	6,340	-	6,340	9,860	6,360	6,360	20
Education miscellaneous	4,549	102,090	-	102,090	102,090	102,090	102,090	-
Other	41,566	-	-	-	-	-	-	-
	578,936	408,430	-	408,430	386,950	383,450	383,450	(24,980)
<u>Other Sources</u>								
Transfers from other funds	947,370	1,022,055	-	1,022,055	1,031,055	1,300,963	1,300,963	278,908
	947,370	1,022,055	-	1,022,055	1,031,055	1,300,963	1,300,963	278,908
<u>Use of Fund Balances</u>								
Unassigned Fund Balance	-	660,000	-	660,000	-	660,000	660,000	-
Encumbrances	-	-	162,660	162,660	-	-	-	-
State Revenue Sharing Balance	-	250,000	-	250,000	-	250,000	400,000	150,000
Restricted Fund Balances - Educati	-	2,755,392	-	2,755,392	-	2,755,392	2,755,392	-
	-	3,665,392	162,660	3,828,052	-	3,665,392	3,815,392	150,000
Total Revenues, Other Sources and Use of Fund Balances	83,723,963	92,058,697	162,660	92,221,357	90,167,695	96,209,500	95,689,278	3,630,581

*Chart represents
2023-24 budget as
adopted May 22, 2023*

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



Town of Brunswick, Maine
Expenditure Budget - Summary

	2022-23 Expended	2023-24 Budget	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	1 2024-25 Manager	1 Manager Increase/ (Decrease)
<u>General Government</u>								
Administration	632,154	679,242	-	679,242	775,888	759,252	759,252	80,010
Finance	908,461	1,025,839	-	1,025,839	1,005,318	1,087,887	1,087,887	62,048
Technology Services	492,633	753,870	-	753,870	740,866	814,546	814,546	60,676
Municipal Officers	260,622	242,869	-	242,869	311,497	283,107	283,107	40,238
Town Hall Building	258,154	267,694	1,500	269,194	265,294	290,012	290,012	22,318
Risk Management	660,228	720,642	-	720,642	696,609	728,556	728,556	7,914
Cable TV	104,067	134,003	-	134,003	107,028	131,148	131,148	(2,855)
Assessing	337,922	362,507	-	362,507	357,861	691,732	691,732	329,225
Town Clerk & Elections	461,088	577,977	6,850	584,827	521,942	614,839	614,839	36,862
Engineering	266,897	313,825	-	313,825	286,941	325,575	325,575	11,750
Planning	669,981	850,064	45,000	895,064	-	1,301,030	1,151,030	300,966
Economic Development	238,047	324,222	-	324,222	301,247	336,519	336,519	12,297
	5,290,254	6,252,754	53,350	6,306,104	5,370,491	7,364,203	7,214,203	961,449
<u>Public Safety</u>								
Fire Department	4,806,822	4,862,966	16,145	4,879,111	5,280,007	5,860,627	5,764,765	901,799
Central Fire Station	25,559	16,100	-	16,100	10,840	13,350	13,350	(2,750)
Emerson Fire Station	86,551	99,000	-	99,000	91,100	109,100	109,100	10,100
New Central Fire Station	70,394	138,445	-	138,445	112,256	137,500	137,500	(945)
Police Department	5,071,065	5,572,377	36,361	5,608,738	5,356,317	6,165,219	6,144,969	572,592
Emergency Services Dispatch	939,354	1,025,472	5,361	1,030,833	1,048,706	1,245,667	1,245,667	220,195
Police Station Building	168,482	153,467	-	153,467	173,383	184,637	184,637	31,170
Coastal Resources	124,546	158,566	-	158,566	146,303	-	-	(158,566)
Streetlights	58,782	130,000	-	130,000	73,000	90,000	90,000	(40,000)
Traffic Signals	26,016	42,000	7,810	49,810	99,000	55,000	55,000	13,000
Fire Suppression (Hydrants)	663,444	765,384	-	765,384	772,752	785,879	785,879	20,495
Emergency Management	1,671	2,000	-	2,000	2,000	2,000	2,000	-
	12,042,686	12,965,777	65,677	13,031,454	13,165,664	14,648,979	14,532,867	1,567,090

Town of Brunswick, Maine
Expenditure Budget - Summary

	2022-23 Expended	2023-24 Budget	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	1 2024-25 Manager	1 Manager Increase/ (Decrease)
Public Works								
Administration	456,493	536,944	-	536,944	502,181	594,822	594,822	57,878
General Maintenance	2,240,356	2,648,519	-	2,648,519	2,448,460	3,266,515	3,220,525	572,006
Refuse Collection & Disposal	704,321	746,846	-	746,846	752,546	848,172	848,172	101,326
Recycling	578,262	645,371	-	645,371	635,000	737,703	737,703	92,332
Central Garage	935,849	1,105,451	4,100	1,109,551	1,071,000	1,452,720	1,317,197	211,746
	4,915,281	5,683,131	4,100	5,687,231	5,409,187	6,899,932	6,718,419	1,035,288
Human Services								
Human Services	289,961	578,160	-	578,160	286,633	574,309	574,309	(3,851)
	289,961	578,160	-	578,160	286,633	574,309	574,309	(3,851)
Education								
School Department	46,101,940	52,931,574	-	52,931,574	52,931,574	52,931,574	52,931,574	-
	46,101,940	52,931,574	-	52,931,574	52,931,574	52,931,574	52,931,574	-
Recreation & Culture								
Recreation Administration	635,271	692,502	-	692,502	692,502	843,911	843,911	151,409
Buildings & Grounds Maintenance	1,073,503	1,468,958	25,773	1,494,731	1,386,580	1,506,808	1,499,933	30,975
Recreation Building	238,254	410,235	18,475	428,710	305,553	391,583	325,861	(84,374)
Teen Center	20,000	20,000	-	20,000	20,000	30,000	30,000	10,000
People Plus Center	162,247	210,000	-	210,000	200,000	210,000	210,000	-
Curtis Memorial Library	1,689,584	1,786,744	-	1,786,744	1,786,744	1,899,747	1,899,747	113,003
	3,818,859	4,588,439	44,248	4,632,687	4,391,379	4,882,049	4,809,452	221,013

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

	2022-23 Expended	2023-24 Budget	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	1 2024-25 Manager	1 Manager Increase/ (Decrease)
<u>County Tax</u>	1,713,824	1,891,816	-	1,891,816	1,891,816	1,976,149	1,976,149	84,333
	1,713,824	1,891,816		1,891,816	1,891,816	1,976,149	1,976,149	84,333
<u>Unclassified</u>								
Promotion & Development	327,678	409,055	(4,500)	404,555	425,600	638,464	638,464	229,409
Additional School Assistance	10,000	10,000	-	10,000	5,000	10,000	10,000	-
Cemetery Care	4,330	3,200	-	3,200	3,200	3,200	3,200	-
Contingency Reserve	(315,609)	1,120,000	(4,715)	1,115,285	1,120,000	400,000	400,000	(720,000)
	26,399	1,542,255	(9,215)	1,533,040	1,553,800	1,051,664	1,051,664	(490,591)
<u>Debt Service</u>								
Principal & Interest Payments	1,489,371	1,868,031	-	1,868,031	1,868,031	1,831,597	1,831,597	(36,434)
	1,489,371	1,868,031		1,868,031	1,868,031	1,831,597	1,831,597	(36,434)
Total Expenditures	75,688,575	88,301,937	158,160	88,460,097	86,868,575	92,160,456	91,640,234	3,338,297
<u>Other Uses of Funds</u>								
To Other Funds - Special Revenue	74,500	70,000	4,500	74,500	74,500	150,000	150,000	80,000
To Other Funds - Capital	3,416,500	3,561,760	-	3,561,760	3,561,760	3,774,044	3,774,044	212,284
To Other Funds - Enterprise	125,000	125,000	-	125,000	125,000	125,000	125,000	-
Total Other Uses	3,616,000	3,756,760	4,500	3,761,260	3,761,260	4,049,044	4,049,044	292,284
TOTAL EXPENDITURES & OTHER USES	79,304,575	92,058,697	162,660	92,221,357	90,629,835	96,209,500	95,689,278	3,630,581

Town of Brunswick, Maine
Expenditure Budget - Summary

	2022-23 Expended	2023-24 Budget	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	1 2024-25 Manager	1 Manager Increase/ (Decrease)
TOTAL EXPENDITURES & OTHER USES	79,304,575	92,058,697	162,660	92,221,357	90,629,835	96,209,500	95,689,278	3,630,581
Revenues & Other Sources	25,287,525	28,320,480	162,660	28,483,140	26,548,755	30,095,268	30,245,268	1,924,788
Net Before SRS	54,017,050	63,738,217	-	63,738,217	64,081,080	66,114,232	65,444,010	1,705,793
State Revenue Sharing	4,760,410	5,166,269	-	5,166,269	5,166,269	5,754,834	5,754,834	588,565
NET REQUIRED FROM PROPERTY TAXES		58,571,948				60,359,398	59,689,176	1,117,228
Plus Allowances:								
Deferred Property Taxes		200,000			200,000	200,000	200,000	-
Tax Abatements		75,000			75,000	75,000	75,000	-
Other		(119,277)			9,676	(929)	118,348	
TOTAL FROM PROPERTY TAXES		58,727,671				60,644,074	59,963,247	1,235,576
TAXABLE VALUATION		2,395,327,744			2,395,327,744	2,395,327,744		-
Plus State Share Homestead		78,854,408			78,854,408	78,854,408		-
Plus State Share BETE		47,400,969			47,400,969	47,400,969		-
TAX RATE VALUATION		2,521,583,121				2,521,583,121	2,521,583,121	-
TAX RATE		23.29				24.05 <i>(estimated)</i>	23.78 <i>(estimated)</i>	0.49
						3.26%	2.10%	

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

							1	
	2022-23 Expended	2023-24 Budget	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ (Decrease)
REIMBURSEMENT CALCULATIONS								
Homestead Reimbursement Calculation								
Homestead Exempt Value		103,755,800			103,755,800		103,755,800	-
Homestead Reimbursement %		76.00%			76.00%		76.00%	
Homestead Reimbursement		1,836,519			1,896,449		1,875,158	38,639
BETE Reimbursement Calculation								
BETE Exempt Value		89,825,600			89,825,600		89,825,600	-
BETE Reimbursement %		52.77%			52.77%		52.77%	
BETE Reimbursement		1,103,969			1,139,993		1,127,195	23,226
Property Tax Commitment		55,787,183			57,607,632		56,960,894	1,173,711



TOWN OF BRUNSWICK, MAINE

MUNICIPAL BUDGET 2024-25

Detailed Financial Information

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

	2022-23 Actual	2023-24 Budget	2023-24 Adjustments	2023-24 Adjusted	2023-24 Estimated	2024-25 Department	2024-25 Manager 1	Manager Increase/ (Decrease)
Taxes								
111191-41110 Auto Excise Tax	4,057,547	3,700,000	-	3,700,000	4,000,000	4,000,000	4,000,000	300,000
111191-41111 Watercraft Excise Tax	27,728	20,000	-	20,000	25,000	25,000	25,000	5,000
111191-41112 Aircraft Excise Tax	4,275	4,000	-	4,000	3,000	3,000	3,000	(1,000)
111190-41105 Interest on Taxes	55,297	60,000	-	60,000	55,000	55,000	55,000	(5,000)
111190-41106 Tax Lien Costs	9,140	10,000	-	10,000	12,000	10,000	10,000	-
111190-41107 Tax Lien Interest	8,109	10,000	-	10,000	7,000	7,500	7,500	(2,500)
111190-41109 Payments In Lieu Of Taxes (PILOT)	441,373	430,000	-	430,000	460,000	465,000	465,000	35,000
	4,603,469	4,234,000	-	4,234,000	4,562,000	4,565,500	4,565,500	331,500
Intergovernmental								
131190-43102 State Tax Exemptions	99,647	90,000	-	90,000	100,000	100,000	100,000	10,000
131132-43103 Highway Grant Fund	200,576	200,000	-	200,000	231,320	220,000	220,000	20,000
131192-43106 Snowmobile Receipts	1,529	1,500	-	1,500	1,476	1,500	1,500	-
131142-43104 Gen. Asst. Reimbursement	114,407	210,000	-	210,000	71,400	175,000	175,000	(35,000)
131152-43108 IFW- Mere Point Boat Launch	10,000	10,000	-	10,000	10,000	10,000	10,000	-
131192-43105 Emergency Preparedness	3,486	-	-	-	-	-	-	-
131122-43509 COPS Grant	23,000	45,000	-	45,000	45,000	45,000	45,000	-
	452,645	556,500	-	556,500	459,196	551,500	551,500	(5,000)
Administration								
141211-44121 Property Rental	7,439	7,102	-	7,102	7,102	7,102	7,102	-
191011-49000 Miscellaneous	22	-	-	-	-	-	-	-
	7,461	7,102	-	7,102	7,102	7,102	7,102	-
Finance Department								
121111-42207 Passport Fees	24,255	15,000	-	15,000	22,000	20,000	20,000	5,000
121111-42209 Passport Photos	-	-	-	-	5,000	5,000	5,000	5,000
141111-44110 Auto Registration Fees	77,216	70,000	-	70,000	74,000	73,000	73,000	3,000
141111-44111 Boat, ATV, Snowmobile Regs.	1,474	1,200	-	1,200	1,500	1,200	1,200	-
191111-49000 Miscellaneous	56,635	1,500	-	1,500	1,500	1,500	1,500	-
	159,580	87,700	-	87,700	104,000	100,700	100,700	13,000

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

	2022-23 Actual	2023-24 Budget	2023-24 Adjustments	2023-24 Adjusted	2023-24 Estimated	2024-25 Department	2024-25 Manager 1	Manager Increase/ (Decrease)
<u>Assessing</u>								
191311-49000 Miscellaneous	50	-	-	-	-	-	-	-
	50	-	-	-	-	-	-	-
<u>Codes Enforcement</u>								
121411-42100 Building Permits	269,398	225,000	-	225,000	225,000	225,000	225,000	-
121411-42101 Electrical Permits	66,977	40,500	-	40,500	60,000	50,000	50,000	9,500
121411-42102 Plumbing Permits	59,511	40,500	-	40,500	50,000	45,000	45,000	4,500
121411-42103 Zoning Board Fees	75	-	-	-	-	-	-	-
121411-42111 Aquaculture Review Fees	50	-	-	-	-	-	-	-
	396,011	306,000	-	306,000	335,000	320,000	320,000	14,000
<u>Town Clerk</u>								
121611-42200 Hunting & Fishing Licenses	498	424	-	424	424	475	475	51
121611-42201 Dog Licenses	2,480	2,600	-	2,600	2,600	2,500	2,500	(100)
121611-42202 Vital Statistics	47,120	40,000	-	40,000	40,000	39,000	39,000	(1,000)
121611-42203 General Licenses	37,324	29,100	-	29,100	29,100	29,100	29,100	-
121611-42204 Victualer Licenses	30,785	24,285	-	24,285	24,285	27,835	27,835	3,550
121611-42205 Shellfish Licenses	36,300	37,625	-	37,625	37,625	37,575	37,575	(50)
121611-42206 Neutered/Spayed Dog License	4,508	4,500	-	4,500	4,300	4,692	4,692	192
121611-42210 Mooring Fees	16,836	17,492	-	17,492	20,000	22,875	22,875	5,383
121611-42215 Marijuana Licenses	21,135	10,400	-	10,400	5,000	12,900	12,900	2,500
151621-45103 Unlicensed Dogs	3,200	3,125	-	3,125	3,125	3,125	3,125	-
151611-45108 General License Late Penalty	380	330	-	330	225	330	330	-
151611-45109 Mooring Fee Late Penalty	350	500	-	500	250	500	500	-
151611-45110 Victualers License Late Penalty	480	570	-	570	250	420	420	(150)
151611-45111 Shellfish License Late Penalty	600	-	-	-	-	-	-	-
191611-49000 Miscellaneous	3,197	2,260	-	2,260	2,260	2,260	2,260	-
	205,193	173,211	-	173,211	169,444	183,587	183,587	10,376
<u>Planning Department</u>								
121911-42300 Planning Fees	74,378	36,000	-	36,000	40,000	36,000	36,000	-
151911-45120 Zoning Violation Fees	150	-	-	-	-	-	-	-
191911-49000 Miscellaneous	177	180	-	180	200	200	200	20
	74,705	36,180	-	36,180	40,200	36,200	36,200	20

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

		2022-23 Actual	2023-24 Budget	2023-24 Adjustments	2023-24 Adjusted	2023-24 Estimated	2024-25 Department	2024-25 Manager 1	Manager Increase/ (Decrease)
<u>Fire Department</u>									
122121-42400	Fire Code Permits	3,235	2,000	-	2,000	2,000	2,000	2,000	-
142121-44155	Ambulance Service Fees	1,510,685	1,100,000	-	1,100,000	1,300,000	1,300,000	1,300,000	200,000
142121-44166	Special Detail, Fire	986	2,000	-	2,000	6,365	2,000	2,000	-
152121-45104	Fire False Alarms	-	1,000	-	1,000	-	1,000	1,000	-
152121-45107	Fire Code Violation Fines	2,500	100	-	100	200	100	100	-
131122-43505	Emergency Mgmt Planning Grant	-	-	-	-	-	-	-	-
131122-43506	SAFER Grant	-	-	-	-	-	-	-	-
192194-49151	Sale of Vehicles - Fire	-	-	-	-	-	-	-	-
192121-49000	Miscellaneous	480	1,000	-	1,000	100	1,000	1,000	-
		1,517,886	1,106,100	-	1,106,100	1,308,665	1,306,100	1,306,100	200,000
<u>Police Department</u>									
122221-42500	Concealed Weapons Permits	415	500	-	500	500	500	500	-
122221-42501	Parking Permit Fee	1,524	150	-	150	150	150	150	-
142221-44161	Witness Fees	7,628	1,600	-	1,600	1,600	1,600	1,600	-
142221-44162	Police Reports	4,889	4,000	-	4,000	9,000	4,000	4,000	-
142221-44163	School Resource Officer	100,360	100,360	-	100,360	100,360	114,825	114,825	14,465
142221-44165	Special Details	6,282	3,000	-	3,000	3,000	3,000	3,000	-
142221-44167	Dispatch Services Fees	164,784	159,975	-	159,975	182,910	190,227	190,227	30,252
142221-44168	Animal Control Officer Service Fees	20,762	20,000	-	20,000	23,046	23,967	23,967	3,967
152221-45100	Ordinance Fines	590	1,000	-	1,000	2,672	1,000	1,000	-
152221-45101	Parking Violations	40,225	35,000	-	35,000	35,000	35,000	35,000	-
152221-45102	Leash Law Receipts	75	200	-	200	200	200	200	-
152221-45105	False Alarm Fines	15	100	-	100	100	100	100	-
192221-49000	Miscellaneous	7,151	-	-	-	-	-	-	-
		354,700	325,885	-	325,885	358,538	374,569	374,569	48,684

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

		2022-23 Actual	2023-24 Budget	2023-24 Adjustments	2023-24 Adjusted	2023-24 Estimated	2024-25 Department	2024-25 Manager 1	Manager Increase/ (Decrease)
<u>Public Works Department</u>									
123131-42600	Opening Permits	27,348	35,000	-	35,000	20,000	20,000	20,000	(15,000)
143131-44174	Labor & Materials	611	1,500	-	1,500	500	500	500	(1,000)
143431-44175	Solid Waste Recycling	5,824	10,000	-	10,000	7,000	7,500	7,500	(2,500)
193131-49000	Miscellaneous	42,467	1,000	-	1,000	5,000	1,000	1,000	-
		76,250	47,500	-	47,500	32,500	29,000	29,000	(18,500)
<u>Human Services</u>									
194141-49103	General Assistance Recovery	1,987	-	-	-	-	-	-	-
-	Maine Housing Grant	-	75,000	-	75,000	-	-	-	(75,000)
		1,987	75,000	-	75,000	-	-	-	(75,000)
<u>Parks and Recreation</u>									
145051-44121	Rental of Property	16,640	10,200	-	10,200	15,000	12,000	12,000	1,800
195051-49000	Recreation Misc.	368	400	-	400	800	400	400	-
		17,008	10,600	-	10,600	15,800	12,400	12,400	1,800
<u>Unclassified</u>									
191192-49100	CATV Fees	294,812	300,000	-	300,000	275,000	275,000	275,000	(25,000)
191194-49150	Sale of General Assets	127,462	-	-	-	-	-	-	-
161193-46100	Interest on General Funds	1,226,011	500,000	-	500,000	1,983,000	1,500,000	1,500,000	1,000,000
191111-49101	Workers Comp. Dividend	26,956	-	-	-	-	-	-	-
191111-49106	Workers Comp. Proceeds	12,623	-	-	-	-	-	-	-
191111-49104	Prop & Casualty Dividend	-	-	-	-	-	-	-	-
171952-47000	From BDC	25,000	25,000	-	25,000	25,000	25,000	25,000	-
		1,712,864	825,000	-	825,000	2,283,000	1,800,000	1,800,000	975,000
TOTAL MUNICIPAL REVENUE		9,579,809	7,790,778	-	7,790,778	9,675,445	9,286,658	9,286,658	1,495,880

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

		2022-23 Actual	2023-24 Budget	2023-24 Adjustments	2023-24 Adjusted	2023-24 Estimated	2024-25 Department	2024-25 Manager 1	Manager Increase/ (Decrease)
<u>Education Revenues</u>									
134546-43120	State School Subsidy	14,081,114	15,284,299	-	15,284,299	15,284,299	15,284,299	15,284,299	-
134546-43123	State Education Other	142,718	-	-	-	-	-	-	-
134546-43125	State Agency Client	21,730	-	-	-	-	-	-	-
144545-44100	Tuition, etc.	510,235	455,866	-	455,866	455,866	455,866	455,866	-
194545-49000	Miscellaneous	4,549	102,090	-	102,090	102,090	102,090	102,090	-
TOTAL EDUCATION REVENUE		14,760,346	15,842,255	-	15,842,255	15,842,255	15,842,255	15,842,255	-
TOTAL REVENUES		24,340,155	23,633,033	-	23,633,033	25,517,700	25,128,913	25,128,913	1,495,880
<u>Other Sources</u>									
199980-48099	From Other Funds	81,200	-	-	-	9,000	-	-	-
199980-48100	Special Revenue (TIF) Funds	866,170	1,022,055	-	1,022,055	1,022,055	1,300,963	1,300,963	278,908
TOTAL OTHER SOURCES		947,370	1,022,055	-	1,022,055	1,031,055	1,300,963	1,300,963	278,908

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

	2022-23 Actual	2023-24 Budget	2023-24 Adjustments	2023-24 Adjusted	2023-24 Estimated	2024-25 Department	2024-25 Manager 1	Manager Increase/ (Decrease)
<u>Use of General Fund Balances</u>								
181100-48000 Unassigned Fund Balance	-	660,000	-	660,000	-	660,000	660,000	-
181100-48000 Encumbrances	-	-	162,660	162,660	-	-	-	-
181100-48001 State Revenue Sharing Balance	-	250,000	-	250,000	-	250,000	400,000	150,000
184500-48004 Restricted Fund Balance - Education	-	2,755,392	-	2,755,392	-	2,755,392	2,755,392	-
TOTAL USE OF BALANCES	-	3,665,392	162,660	3,828,052	-	3,665,392	3,815,392	150,000
TOTAL REVS. O.S. & BALS.	25,287,525	28,320,480	162,660	28,483,140	26,548,755	30,095,268	30,245,268	1,924,788
<u>State Revenue Sharing</u>								
131192-43101 Revenue Sharing	4,760,410	5,166,269	-	5,166,269	5,166,269	5,754,834	5,754,834	588,565
<u>Property Taxes</u>								
111190-41101 Property Taxes	54,049,049	58,727,671	-	58,727,671	58,727,671	60,644,074	59,963,247	1,235,576
111190-41103 Decrease/(Increase) in Deferred Tax	(95,024)	(200,000)	-	(200,000)	(200,000)	(200,000)	(200,000)	-
111190-41104 Tax Abatements	(277,997)	(75,000)	-	(75,000)	(75,000)	(75,000)	(75,000)	-
111190-41199 Other	-	119,277	-	119,277	-	(9,676)	929	(118,348)
Subtotal	53,676,028	58,571,948	-	58,571,948	58,452,671	60,359,398	59,689,176	1,117,228
TOTAL	83,723,963	92,058,697	162,660	92,221,357	90,167,695	96,209,500	95,689,278	3,630,581

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

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
ADMINISTRATION - 11000								
PERSONNEL SERVICES								
51010 Salaries, Full-time	410,986	405,444	-	405,444	460,000	461,955	461,955	56,511
51040 Wages, Part-time	1,190	-	-	-	10,500	-	-	-
51110 Overtime	22	-	-	-	-	-	-	-
	412,198	405,444	-	405,444	470,500	461,955	461,955	56,511
EMPLOYEE BENEFITS								
51410 Social Security/FICA	25,793	26,138	-	26,138	30,000	30,620	30,620	4,482
51420 Medicare	6,032	6,113	-	6,113	6,900	7,161	7,161	1,048
51425 Maine PFML	-	-	-	-	-	2,440	2,440	2,440
51430 Maine PERS	41,613	41,355	-	41,355	43,000	45,734	45,734	4,379
51440 Health Benefit	76,000	76,000	-	76,000	76,000	85,500	85,500	9,500
51490 Deferred Compensation	18,923	15,182	-	15,182	14,158	-	-	(15,182)
	168,361	164,788	-	164,788	170,058	171,455	171,455	6,667
CONTRACTUAL SERVICES								
52030 Pro Servs - Medical	2,289	3,500	-	3,500	6,000	6,000	6,000	2,500
52090 Pro Servs - Other	3,545	43,000	-	43,000	43,000	43,000	43,000	-
52330 Rental of Facilities	1,288	2,500	-	2,500	2,500	2,500	2,500	-
52500 Postage	211	300	-	300	250	3,000	3,000	2,700
52510 Telephone	2,588	2,640	-	2,640	3,500	3,732	3,732	1,092
52520 Advertising	5,905	10,000	-	10,000	7,500	9,000	9,000	(1,000)
52530 Printing	122	480	-	480	1,500	1,480	1,480	1,000
52540 Photocopies	1,541	1,680	-	1,680	1,680	1,680	1,680	-
52610 Travel	605	750	-	750	700	750	750	-
52640 Training	235	4,000	-	4,000	4,000	4,500	4,500	500
52650 Recruiting	869	-	-	-	32,000	7,500	7,500	-
52660 Personnel Testing	-	750	-	750	500	750	750	-
52661 Background Checks	2,790	3,500	-	3,500	2,600	3,500	3,500	-
52670 Membership & Dues	1,083	1,995	-	1,995	1,500	1,995	1,995	-
	23,071	75,095	-	75,095	107,230	89,387	89,387	14,292

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
ADMINISTRATION - 11000								-
(continued)								-
MATERIALS & SUPPLIES								-
53020 Office Supplies	4,740	7,800	-	7,800	6,000	7,840	7,840	40
	4,740	7,800	-	7,800	6,000	7,840	7,840	40
PROGRAMS								-
51460 Life Insurance (Retirees)	12,773	11,500	-	11,500	4,800	10,000	10,000	(1,500)
51465 Medical/Dep Care	3,730	4,315	-	4,315	13,000	14,000	14,000	9,685
55000 Program	4,964	10,000	-	10,000	4,200	4,315	4,315	(5,685)
55105 Personnel Board	242	300	-	300	100	300	300	-
	21,709	26,115	-	26,115	22,100	28,615	28,615	2,500
CONTRACTUAL SERVICES								-
56700 Capital - Furniture	2,075	-	-	-	-	-	-	-
	2,075	-	-	-	-	-	-	-
TOTAL	632,154	679,242	-	679,242	775,888	759,252	759,252	80,010

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

Salaries, Full-time:

Town Manager	165,000	165,000
Assistant Town Manager	120,224	120,224
Administrative Assistant	73,501	73,501
Human Resources Director	101,989	101,989
One day calculation	1,241	1,241
	461,955	461,955

The Town Manager's benefit package includes deferred compensation.

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
FINANCE DEPARTMENT - 11100								
PERSONNEL SERVICES								
51010 Salaries, Full-time	569,385	645,702	-	645,702	641,433	681,148	681,148	35,446
51110 Overtime	3,037	2,000	-	2,000	4,453	5,000	5,000	3,000
	572,422	647,702	-	647,702	645,886	686,148	686,148	38,446
EMPLOYEE BENEFITS								
51410 Social Security/FICA	34,351	41,318	-	41,318	38,726	44,028	44,028	2,710
51420 Medicare	8,034	9,663	-	9,663	9,080	10,297	10,297	634
51425 Maine PFML	-	-	-	-	-	6,811	6,811	6,811
51430 Maine PERS	45,213	52,532	-	52,532	51,384	53,917	53,917	1,385
51440 Health Benefit	171,000	171,000	-	171,000	171,000	171,000	171,000	-
51490 Deferred Compensation	7,341	7,961	-	7,961	8,037	8,492	8,492	531
	265,939	282,474	-	282,474	278,227	294,545	294,545	12,071
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	2,382	6,212	-	6,212	4,500	24,432	24,432	18,220
52260 R & M Equipment	5,489	5,411	-	5,411	5,386	5,560	5,560	149
52330 Rental of Facilities	1,288	1,320	-	1,320	1,326	1,380	1,380	60
52360 Equipment Rental	660	700	-	700	880	925	925	225
52500 Postage	21,328	22,737	-	22,737	23,580	16,802	16,802	(5,935)
52510 Telephone	2,441	2,880	-	2,880	2,615	2,880	2,880	-
52530 Printing	13,752	15,325	-	15,325	13,000	14,030	14,030	(1,295)
52540 Photocopies	2,359	2,700	-	2,700	2,300	2,700	2,700	-
52610 Travel	116	1,000	-	1,000	400	1,000	1,000	-
52640 Training	2,777	13,000	-	13,000	7,000	13,000	13,000	-
52670 Membership & Dues	1,093	1,110	-	1,110	1,115	1,225	1,225	115
52870 Licenses	4,632	5,208	-	5,208	4,880	5,280	5,280	72
52871 Filing Fees	-	500	-	500	-	500	500	-
52880 Registry of Deeds	5,505	9,405	-	9,405	7,057	9,025	9,025	(380)
	63,822	87,508	-	87,508	74,039	98,739	98,739	11,231

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
FINANCE DEPARTMENT - 11100								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	5,341	6,200	-	6,200	4,766	5,395	5,395	(805)
53030 Computer Supplies	-	600	-	600	100	1,600	1,600	1,000
53062 Publications	937	1,355	-	1,355	2,300	1,460	1,460	105
	6,278	8,155	-	8,155	7,166	8,455	8,455	300
PROGRAMS								
5000 Program	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
TOTAL	908,461	1,025,839	-	1,025,839	1,005,318	1,087,887	1,087,887	62,048

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

Salaries, Full-time:

Finance Director	134,280	134,280
Deputy Director	115,496	115,496
Accounting Asst.	74,623	74,623
Accounting Asst.	65,500	65,500
PR/HR Coordinator	78,141	78,141
Office Manager - Tax	63,600	63,600
Assistant Tax Collector	49,631	49,631
Assistant Tax Collector	49,012	49,012
Assistant Tax Collector	49,030	49,030
One day calculation	1,835	1,835
	681,148	681,148

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
<u>TECHNOLOGY SERVICES - 11150</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	130,723	266,576	-	266,576	266,576	283,560	283,560	16,984
	130,723	266,576	-	266,576	266,576	283,560	283,560	16,984
EMPLOYEE BENEFITS								
51410 Social Security/FICA	7,879	16,825	-	16,825	16,825	17,918	17,918	1,093
51420 Medicare	1,843	3,935	-	3,935	3,935	4,191	4,191	256
51425 Maine PFML	-	-	-	-	-	1,418	1,418	1,418
51430 Maine PERS	11,101	19,858	-	19,858	19,858	28,072	28,072	8,214
51440 Health Benefit	57,000	57,000	-	57,000	57,000	57,000	57,000	-
51490 Deferred Compensation	1,301	4,313	-	4,313	1,418	-	-	(4,313)
	79,124	101,931	-	101,931	99,036	108,599	108,599	6,668
CONTRACTUAL SERVICES								
52070 GIS	-	17,549	-	17,549	12,505	15,805	15,805	(1,744)
52070 Computer Services	114,158	118,200	-	118,200	118,200	124,110	124,110	5,910
52139 Computer Disposal	-	500	-	500	500	500	500	-
52260 R&M Equipment	1,315	6,500	-	6,500	6,000	6,500	6,500	-
52510 Telephone	305	960	-	960	960	960	960	-
52516 Internet Services	14,452	15,830	-	15,830	13,408	14,660	14,660	(1,170)
52530 Printing	157	51	-	51	120	120	120	69
52540 Photocopies	3	35	-	35	170	140	140	105
52610 Travel	-	500	-	500	360	500	500	-
52640 Training	-	3,500	-	3,500	2,693	4,000	4,000	500
52670 Membership/Dues	-	400	-	400	-	-	-	(400)
52870 Licenses	141,417	205,538	-	205,538	205,538	239,292	239,292	33,754
	271,807	369,563	-	369,563	360,454	406,587	406,587	37,024

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
TECHNOLOGY SERVICES - 11150								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	611	800	-	800	800	800	800	-
53030 Computer Supplies	10,368	15,000	-	15,000	14,000	15,000	15,000	-
	10,979	15,800	-	15,800	14,800	15,800	15,800	-
CONTRACTUAL SERVICES								
56600 Capital Equipment	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
TOTAL	492,633	753,870	-	753,870	740,866	814,546	814,546	60,676

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

Salaries Full-time:

IT Director	105,609	105,609
GIS Administrator	101,188	101,188
IT Technician	76,002	76,002
One day calculation	761	761
	283,560	283,560

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
<u>MUNICIPAL OFFICERS - 11200</u>								
PERSONNEL SERVICES								
51090 Stipends - Town Council	36,500	37,500	-	37,500	37,500	37,500	37,500	-
	36,500	37,500	-	37,500	37,500	37,500	37,500	-
EMPLOYEE BENEFITS								
51410 Social Security/FICA	2,263	2,325	-	2,325	2,325	2,325	2,325	-
51420 Medicare	529	544	-	544	544	544	544	-
51425 Maine PFML	-	-	-	-	-	188	188	188
	2,792	2,869	-	2,869	2,869	3,057	3,057	188
CONTRACTUAL SERVICES								
52010 Audit Services	42,500	40,000	-	40,000	46,000	50,000	50,000	10,000
52020 Legal Services	142,217	130,000	-	130,000	150,000	150,000	150,000	20,000
52090 Pro Servs - Other	1,889	2,000	-	2,000	40,000	4,800	4,800	2,800
52520 Advertising	8,438	4,000	-	4,000	7,500	7,500	7,500	3,500
52540 Photocopies	352	2,000	-	2,000	500	1,000	1,000	(1,000)
52640 Training	324	500	-	500	250	500	500	-
52670 Membership & Dues	25,269	23,500	-	23,500	26,278	28,000	28,000	4,500
	220,989	202,000	-	202,000	270,528	241,800	241,800	39,800
MATERIALS & SUPPLIES								
53010 General Supplies	341	500	-	500	600	750	750	250
	341	500	-	500	600	750	750	250
PROGRAMS								
55000 Program	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
TOTAL	260,622	242,869	-	242,869	311,497	283,107	283,107	40,238

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.

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
<u>TOWN HALL BUILDING - 11210</u>								
CONTRACTUAL SERVICES								
52090 Professional Services	6,135	14,500	-	14,500	12,500	13,618	13,618	(882)
52100 Electricity	126,737	120,000	-	120,000	120,000	141,600	141,600	21,600
52110 Water	2,478	2,850	-	2,850	2,850	2,950	2,950	100
52120 Sewer	1,098	1,400	-	1,400	1,400	1,400	1,400	-
52130 Rubbish Disposal	-	1,800	-	1,800	-	-	-	(1,800)
52150 Custodial Services	63,046	65,000	-	65,000	65,000	65,000	65,000	-
52220 R & M Building	32,353	25,000	1,500	26,500	26,500	25,000	25,000	-
52260 R & M Equipment	233	3,000	-	3,000	3,000	3,000	3,000	-
52360 Equipment Rental	132	144	-	144	144	144	144	-
52510 Telephone	1,694	1,800	-	1,800	1,800	1,800	1,800	-
52530 Printing	-	50	-	50	-	-	-	(50)
52540 Photocopies	-	50	-	50	-	-	-	(50)
	233,906	235,594	1,500	237,094	233,194	254,512	254,512	18,918
MATERIALS & SUPPLIES								
53010 General Supplies	2,275	4,000	-	4,000	4,000	4,000	4,000	-
53015 COVID Supplies	-	-	-	-	-	-	-	-
53125 Natural Gas	18,919	21,600	-	21,600	21,600	25,000	25,000	3,400
53150 Janitorial Supplies	3,054	6,000	-	6,000	6,000	6,000	6,000	-
53730 Minor Equip/Hand Tools	-	500	-	500	500	500	500	-
	24,248	32,100	-	32,100	32,100	35,500	35,500	3,400
TOTAL	258,154	267,694	1,500	269,194	265,294	290,012	290,012	22,318

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	10,000	therms	\$2.50	\$2.50	25,000	25,000	15,000
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	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
RISK MANAGEMENT - 11230								
PERSONNEL SERVICES								
51510 Unemployment Compensation	466	20,000	-	20,000	10,554	20,000	20,000	-
51520 Worker's Compensation	439,321	463,346	-	463,346	441,039	453,530	453,530	(9,816)
	439,787	483,346	-	483,346	451,593	473,530	473,530	(9,816)
CONTRACTUAL SERVICES								
52410 Comp General Liability	26,686	30,000	-	30,000	33,574	35,000	35,000	5,000
52420 Property Insurance	20,391	22,000	-	22,000	26,948	29,000	29,000	7,000
52421 Electronic Data Process	3,352	3,600	-	3,600	3,694	3,990	3,990	390
52425 Fine Arts	210	300	-	300	210	300	300	-
52430 Vehicle	88,492	95,600	-	95,600	91,725	99,000	99,000	3,400
52435 Mobile Equip & Inland Marine	9,562	10,800	-	10,800	10,062	10,900	10,900	100
52440 Pub Official Liability	9,919	11,000	-	11,000	10,743	11,000	11,000	-
52452 Ambulance Malpractice	3,336	3,336	-	3,336	3,336	3,336	3,336	-
52454 Police Prof Liability	22,353	24,000	-	24,000	23,578	24,000	24,000	-
52475 Crime Coverage	2,548	2,600	-	2,600	2,414	2,600	2,600	-
52480 Library Insurance	26,904	29,060	-	29,060	27,232	29,400	29,400	340
52498 Miscellaneous	1,416	1,500	-	1,500	1,500	1,500	1,500	-
52499 Deductible Payments	5,272	3,500	-	3,500	10,000	5,000	5,000	1,500
	220,441	237,296	-	237,296	245,016	255,026	255,026	17,730
TOTAL	660,228	720,642	-	720,642	696,609	728,556	728,556	7,914

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.

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
EMPLOYEE BENEFITS - 11240								
PERSONNEL SERVICES								
51410 FICA	536,285	653,780	-	653,780	572,259	753,339	749,692	95,912
51420 Medicare	166,641	194,876	-	194,876	181,897	229,030	228,177	33,301
51425 Maine PFML	-	-	-	-	-	100,511	100,217	100,217
51430 Maine PERS	1,238,686	1,374,868	-	1,374,868	1,259,238	1,588,013	1,582,190	207,322
51440 Health Benefit	3,136,992	3,500,750	-	3,500,750	3,353,250	3,554,900	3,535,900	35,150
51460 Life Insurance	12,773	11,500	-	11,500	4,800	10,000	10,000	(1,500)
51465 Medical/Dep Care	3,730	4,315	-	4,315	13,000	14,000	14,000	9,685
51490 Deferred Compensation	84,562	70,768	-	70,768	66,025	58,958	58,958	(11,810)
	5,179,669	5,810,857	-	5,810,857	5,450,469	6,308,751	6,279,134	468,277
<i>Distributed to Departments</i>	(5,179,669)	(5,810,857)	-	(5,810,857)	(5,450,469)	(6,308,751)	(6,279,134)	(468,277)
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).

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
CABLE TV - 11250								
PERSONNEL SERVICES								
51010 Salaries, Full-time	28,507	60,339	-	60,339	60,339	67,464	67,464	7,125
51040 Wages, Part-time	39,827	25,000	-	25,000	11,000	15,000	15,000	(10,000)
51110 Overtime	5,177	-	-	-	-	-	-	-
	73,511	85,339	-	85,339	71,339	82,464	82,464	(2,875)
EMPLOYEE BENEFITS								
51410 Social Security/FICA	4,593	5,291	-	5,291	5,291	5,391	5,391	100
51420 Medicare	1,074	1,237	-	1,237	1,237	1,260	1,260	23
51425 Maine PFML	-	-	-	-	-	412	412	412
51430 Maine PERS	1,321	6,155	-	6,155	-	-	-	(6,155)
51440 Health Benefit	19,000	19,000	-	19,000	19,000	19,000	19,000	-
	25,988	31,683	-	31,683	25,528	26,063	26,063	(5,620)
CONTRACTUAL SERVICES								
52260 R & M Equipment	607	2,000	-	2,000	1,000	2,000	2,000	-
52510 Telephone	614	750	-	750	620	750	750	-
52530 Printing	56	50	-	50	80	90	90	40
52540 Photocopies	-	11	-	11	1	11	11	-
52610 Travel	-	100	-	100	-	100	100	-
52640 Training	-	2,500	-	2,500	-	1,000	1,000	(1,500)
52670 Membership & Dues	250	350	-	350	-	350	350	-
52870 Licenses	2,944	9,070	-	9,070	7,660	11,270	11,270	2,200
	4,471	14,831	-	14,831	9,361	15,571	15,571	740
MATERIALS & SUPPLIES								
53010 General Supplies	97	1,650	-	1,650	300	550	550	(1,100)
53730 Minor Equipment	-	500	-	500	500	6,500	6,500	6,000
	97	2,150	-	2,150	800	7,050	7,050	4,900
TOTAL	104,067	134,003	-	134,003	107,028	131,148	131,148	(2,855)
Salaries, Full-time			Cable TV Coordinator One Day Calculation			67,283	67,283	
						181	181	
						67,464	67,464	

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
<u>ASSESSING - 11300</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	196,770	221,238	-	221,238	221,238	238,602	238,602	17,364
51110 Overtime	-	1,225	-	1,225	-	1,225	1,225	-
	196,770	222,463	-	222,463	221,238	239,827	239,827	17,364
EMPLOYEE BENEFITS								
51410 Social Security/FICA	11,152	14,054	-	14,054	14,000	15,144	15,144	1,090
51420 Medicare	2,608	3,287	-	3,287	3,200	3,542	3,542	255
51425 Maine PFML	-	-	-	-	-	1,199	1,199	1,199
51430 Maine PERS	14,629	16,346	-	16,346	16,000	17,212	17,212	866
51440 Health Benefit	57,000	57,000	-	57,000	57,000	57,000	57,000	-
51490 Deferred Compensation	3,202	3,733	-	3,733	3,733	3,958	3,958	225
	88,591	94,420	-	94,420	93,933	98,055	98,055	3,635
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	16,774	11,000	-	11,000	-	311,000	311,000	300,000
52500 Postage	2,050	2,000	-	2,000	6,500	2,100	2,100	100
52510 Telephone	1,080	1,080	-	1,080	1,080	1,080	1,080	-
52530 Printing	1,607	2,400	-	2,400	4,800	2,400	2,400	-
52540 Photocopies	1,011	1,500	-	1,500	1,200	1,500	1,500	-
52610 Travel	1,740	2,650	-	2,650	1,800	2,650	2,650	-
52640 Training	1,123	4,000	-	4,000	1,700	3,000	3,000	(1,000)
52670 Membership & Dues	600	660	-	660	630	660	660	-
52870 Licenses	19,614	14,184	-	14,184	21,100	23,510	23,510	9,326
52880 Registry of Deeds	1,945	2,500	-	2,500	2,130	2,500	2,500	-
	47,544	41,974	-	41,974	40,940	350,400	350,400	308,426

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
ASSESSING - 11300								-
(continued)								-
MATERIALS & SUPPLIES								-
53020 Office Supplies	1,698	2,000	-	2,000	1,000	2,000	2,000	-
53030 Computer Supplies	-	900	-	900	-	700	700	(200)
53062 Publications	762	750	-	750	750	750	750	-
	2,460	3,650	-	3,650	1,750	3,450	3,450	(200)
PROGRAMS								-
57000 Tax abatement interest	2,557	-	-	-	-	-	-	-
	2,557	-	-	-	-	-	-	-
TOTAL	337,922	362,507	-	362,507	357,861	691,732	691,732	329,225

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	102,668	102,668
	Appraiser	69,841	69,841
	Appraiser	65,450	65,450
	One day calculation	643	643
		238,602	238,602
Professional Services:	Revaluation	300,000	300,000
	Technical Assistance	11,000	11,000
		311,000	311,000

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
<u>TOWN CLERK & ELECTIONS - 11600</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	236,394	257,627	-	257,627	257,627	266,845	266,845	9,218
51040 Wages, Part-time	50,541	111,760	-	111,760	70,000	116,657	116,657	4,897
51110 Overtime	7,641	11,735	-	11,735	8,400	15,295	15,295	3,560
	294,576	381,122	-	381,122	336,027	398,797	398,797	17,675
EMPLOYEE BENEFITS								-
51410 Social Security/FICA	15,741	23,629	-	23,629	23,629	24,725	24,725	1,096
51420 Medicare	3,681	5,526	-	5,526	5,526	5,782	5,782	256
51425 Maine PFML	-	-	-	-	-	1,994	1,994	1,994
51430 Maine PERS	25,459	27,475	-	27,475	24,475	31,447	31,447	3,972
51440 Health Benefit	76,000	76,000	-	76,000	76,000	87,400	87,400	11,400
	120,881	132,630	-	132,630	129,630	151,348	151,348	18,718
CONTRACTUAL SERVICES								-
52090 Pro Servs - Other	4,133	20,570	6,850	27,420	20,570	24,320	24,320	3,750
52360 Equipment Rental	4,066	5,336	-	5,336	5,336	5,336	5,336	-
52500 Postage	8,104	11,043	-	11,043	3,000	7,404	7,404	(3,639)
52510 Telephone	1,516	1,708	-	1,708	1,708	1,480	1,480	(228)
52520 Advertising	998	1,300	-	1,300	1,300	1,425	1,425	125
52530 Printing	6,341	7,630	-	7,630	7,630	9,290	9,290	1,660
52540 Photocopies	1,664	2,930	-	2,930	2,930	2,930	2,930	-
52610 Travel	528	603	-	603	603	479	479	(124)
52640 Training	6,346	8,010	-	8,010	4,760	6,935	6,935	(1,075)
52670 Membership & Dues	497	520	-	520	520	520	520	-
52870 Licenses/Fees	2,500	-	-	-	-	-	-	-
	36,693	59,650	6,850	66,500	48,357	60,119	60,119	469

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
TOWN CLERK & ELECTIONS - 11600								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	3,878	4,500	-	4,500	3,500	4,500	4,500	-
53030 Computer Supplies	-	-	-	-	75	-	-	-
53062 Publications	-	75	-	75	75	75	75	-
	3,878	4,575	-	4,575	3,650	4,575	4,575	-
CAPITAL OUTLAY								
56600 Capital - Equipment	5,060	-	-	-	4,278	-	-	-
	5,060	-	-	-	4,278	-	-	-
TOTAL	461,088	577,977	6,850	584,827	521,942	614,839	614,839	36,862

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	117,788	117,788
Deputy Clerk	55,476	55,476
Assistant Clerk	46,430	46,430
Assistant Clerk	46,430	46,430
One day calculation	721	721
	266,845	266,845

Wages, Part-time:

Pre Election (3)	46,396	46,396
Election Day (3)	30,840	30,840
PT Floater	35,501	35,501
Intern	3,920	3,920
	116,657	116,657

Professional Services:

Election Programming	4,920	4,920
Code Supplement	4,500	4,500
Book binding, AVS programming, Record destruc	2,000	2,000
Mooring Program	5,100	5,100
Indexing/FOAA program	4,700	4,700
Iworq Online Business Licenses	3,100	3,100
	24,320	24,320

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
<u>ENGINEERING - 11800</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	154,713	186,501	-	186,501	186,501	198,566	198,566	12,065
	154,713	186,501	-	186,501	186,501	198,566	198,566	12,065
EMPLOYEE BENEFITS								
51410 Social Security/FICA	9,594	11,991	-	11,991	11,991	12,761	12,761	770
51420 Medicare	2,244	2,804	-	2,804	2,804	2,984	2,984	180
51425 Maine PFML	-	-	-	-	-	993	993	993
51430 Maine PERS	6,967	8,928	-	8,928	8,928	9,272	9,272	344
51440 Health Benefit	34,833	38,000	-	38,000	38,000	38,000	38,000	-
51490 Deferred Compensation	5,182	5,938	-	5,938	5,938	6,295	6,295	357
	58,820	67,661	-	67,661	67,661	70,305	70,305	2,644
CONTRACTUAL SERVICES								
52061 GIS	47,046	5,820	-	5,820	5,820	6,017	6,017	197
52090 Pro Servs - Other	-	40,000	-	40,000	20,000	40,000	40,000	-
52240 R & M Vehicle	164	1,700	-	1,700	1,000	1,200	1,200	(500)
52260 R & M Equipment	-	900	-	900	500	900	900	-
52500 Postage	554	350	-	350	339	500	500	150
52510 Telephone	2,056	2,400	-	2,400	2,400	2,424	2,424	24
52530 Printing	1,275	1,600	-	1,600	500	1,250	1,250	(350)
52540 Photocopies	108	565	-	565	500	283	283	(282)
52610 Travel	-	200	-	200	100	200	200	-
52640 Training	80	3,340	-	3,340	1,000	1,680	1,680	(1,660)
52670 Membership & Dues	377	600	-	600	120	550	550	(50)
	51,660	57,475	-	57,475	32,279	55,004	55,004	(2,471)
MATERIALS & SUPPLIES								
53020 Office Supplies	1,452	700	-	700	500	700	700	-
53075 Engineering Supplies	-	1,000	-	1,000	-	1,000	1,000	-
53220 Gasoline	252	488	-	488	-	-	-	(488)
	1,704	2,188	-	2,188	500	1,700	1,700	(488)

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
ENGINEERING - 11800								-
(continued)								-
TOTAL	266,897	313,825		313,825	286,941	325,575	325,575	11,750

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

Town Engineer	104,622	104,622
Project Engineer	93,411	93,411
One day calculation	533	533
	198,566	198,566

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
<u>PLANNING & DEVELOPMENT - 11900</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	393,542	536,175	-	536,175	-	658,776	658,776	122,601
51040 Wages, Part-time	233	14,729	-	14,729	-	24,928	24,928	10,199
	393,775	550,904	-	550,904	-	683,704	683,704	132,800
EMPLOYEE BENEFITS								
51410 Social Security/FICA	24,172	34,722	-	34,722	-	42,984	42,984	8,262
51420 Medicare	5,653	8,121	-	8,121	-	10,053	10,053	1,932
51425 Maine PFML	-	-	-	-	-	3,418	3,418	3,418
51430 Maine PERS	27,734	46,584	-	46,584	-	53,046	53,046	6,462
51440 Health Benefit	133,000	133,000	-	133,000	-	152,000	152,000	19,000
51490 Deferred Compensation	7,300	4,768	-	4,768	-	5,102	5,102	334
	197,859	227,195	-	227,195	-	266,603	266,603	39,408
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	30,748	12,000	45,000	57,000	-	260,402	110,402	98,402
52240 R & M Vehicle	976	2,800	-	2,800	-	4,900	4,900	2,100
52260 R & M Equipment	-	703	-	703	-	3,203	3,203	2,500
52500 Postage	2,347	4,000	-	4,000	-	4,600	4,600	600
52510 Telephone	3,937	3,816	-	3,816	-	4,280	4,280	464
52520 Advertising	5,488	6,000	-	6,000	-	7,000	7,000	1,000
52530 Printing	1,532	3,000	-	3,000	-	3,500	3,500	500
52540 Photocopies	1,245	5,000	-	5,000	-	5,100	5,100	100
52610 Travel	620	1,900	-	1,900	-	3,676	3,676	1,776
52640 Training	5,106	9,160	-	9,160	-	12,160	12,160	3,000
52670 Membership & Dues	1,408	3,051	-	3,051	-	3,117	3,117	66
52870 Licenses	10,208	13,600	-	13,600	-	13,600	13,600	-
	63,615	65,030	45,000	110,030	-	325,538	175,538	110,508
MATERIALS & SUPPLIES								
53010 General Supplies	5,867	1,500	-	1,500	-	3,500	3,500	2,000
53020 Office Supplies	2,054	3,000	-	3,000	-	5,100	5,100	2,100
53062 Publications	3,161	2,185	-	2,185	-	2,210	2,210	25
53220 Gasoline	-	-	-	-	-	2,275	2,275	2,275
53710 Wearing Apparel	-	-	-	-	-	750	750	750
53730 Minor Equipment	-	-	-	-	-	500	500	500
	11,082	6,685	-	6,685	-	14,335	14,335	7,650

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
PLANNING & DEVELOPMENT - 11900								
(continued)								
PROGRAMS								
55113 Conservation Commission	525	250	-	250	-	250	250	-
55114 Marine Resources Committee	-	-	-	-	-	8,500	8,500	8,500
55115 Rivers & Coastal Waters						2,100	2,100	2,100
	525	250	-	250	-	10,850	10,850	10,600
CAPITAL OUTLAY								
56600 Capital - Equipment	3,125	-	-	-	-	-	-	-
	3,125	-	-	-	-	-	-	-
TOTAL	669,981	850,064	45,000	895,064	-	1,301,030	1,151,030	300,966

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	108,000	108,000
	Deputy Director	93,000	93,000
	Environmental Planner	87,880	87,880
	Land Use Planner	84,743	84,743
	Coastal Resources Mgr	76,406	76,406
	Codes Enforcement Officer	72,915	72,915
	Codes Enforcement Officer	84,808	84,808
	Admin Assistant	49,253	49,253
	One day calculation	1,771	1,771
		658,776	658,776
Wages, Part-time:	Recording Secretary for Planning Board and other	2,088	2,088
	Bowdoin College Intern	1,000	1,000
	Coastal Resources P/T	21,840	21,840
		24,928	24,928
Professional Services:	Consulting/Advisory Services	16,000	16,000
	Comp Plan	75,000	75,000
	Shellfish biological support	12,500	12,500
	Shellfish survey	55,000	-
	Service provider to scan documents	20,000	-
	Septic survey	75,000	-
	Civic Plus Zoning online	6,902	6,902
		260,402	110,402

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
<u>ECONOMIC DEVELOPMENT - 11950</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	167,218	185,881	-	185,881	185,881	201,531	201,531	15,650
	167,218	185,881	-	185,881	185,881	201,531	201,531	15,650
EMPLOYEE BENEFITS								
51410 Social Security/FICA	9,803	11,554	-	11,554	11,554	12,525	12,525	971
51420 Medicare	2,293	2,702	-	2,702	2,702	2,929	2,929	227
51425 Maine PFML	-	-	-	-	-	1,007	1,007	1,007
51430 Maine PERS	17,056	18,960	-	18,960	18,960	19,952	19,952	992
51440 Health Benefit	38,000	38,000	-	38,000	38,000	38,000	38,000	-
51490 Deferred Compensation	-	-	-	-	-	-	-	-
	67,152	71,216	-	71,216	71,216	74,413	74,413	3,197
CONTRACTUAL SERVICES								
52090 Professional Services	23	25,000	-	25,000	10,000	25,000	25,000	-
52500 Postage	49	150	-	150	100	150	150	-
52510 Telephone	1,080	1,200	-	1,200	1,200	1,200	1,200	-
52520 Advertising	125	2,000	-	2,000	-	1,500	1,500	(500)
52525 Promotion	1,365	5,000	-	5,000	4,000	5,000	5,000	-
52530 Printing	122	500	-	500	200	500	500	-
52540 Photocopies	268	1,000	-	1,000	500	750	750	(250)
52610 Travel	104	2,200	-	2,200	500	2,200	2,200	-
52640 Training	175	3,000	-	3,000	1,000	3,000	3,000	-
52670 Membership & Dues	36	875	-	875	1,000	625	625	(250)
	3,347	40,925	-	40,925	18,500	39,925	39,925	(1,000)

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
<u>ECONOMIC DEVELOPMENT - 11950</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	330	1,000	-	1,000	600	500	500	(500)
53030 Computer Supplies	-	200	-	200	50	150	150	(50)
	330	1,200	-	1,200	650	650	650	(550)
PROGRAMS								
55000 Program (Public Art, Wayfinding	-	25,000	-	25,000	25,000	20,000	20,000	(5,000)
	-	25,000	-	25,000	25,000	20,000	20,000	(5,000)
TOTAL	238,047	324,222	-	324,222	301,247	336,519	336,519	12,297
This budget provides for the Economic and Community Development efforts of the Town, working closely with the Planning Department. The Economic Development Project Manager also serves as the Town's Grant Writer/Facilitator.								
Salaries, Full-time								
				Economic Development Director	116,188	116,188		
				Economic Development Project Manager	84,802	84,802		
				One day calculation	541	541		
					201,531	201,531		
TOTAL GEN. GOVT.	5,290,254	6,252,754	53,350	6,306,104	5,370,491	7,364,203	7,214,203	961,449

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
<u>FIRE DEPARTMENT - 12100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	2,604,143	2,521,609	-	2,521,609	2,408,817	3,216,394	3,216,394	694,785
51110 Overtime	285,198	200,000	-	200,000	788,848	230,000	230,000	30,000
51130 Call Back	17,934	40,000	-	40,000	18,000	40,000	40,000	-
51210 Sick	-	-	-	-	-	-	-	-
51220 Holiday	97,744	108,000	-	108,000	125,512	149,200	149,200	41,200
51230 Vacation	-	-	-	-	-	-	-	-
51320 Training	18,797	42,000	-	42,000	20,000	53,000	53,000	11,000
	3,023,816	2,911,609	-	2,911,609	3,361,177	3,688,594	3,688,594	776,985
EMPLOYEE BENEFITS								
51410 Social Security/FICA	2,922	3,607	-	3,607	3,100	3,743	3,743	136
51420 Medicare	41,857	42,819	-	42,819	45,725	53,714	53,714	10,895
51425 Maine PFML	-	-	-	-	-	18,443	18,443	18,443
51430 Maine PERS	384,107	350,189	-	350,189	360,000	460,493	460,493	110,304
51440 Health Benefit	807,909	855,000	-	855,000	850,000	855,000	855,000	-
51490 Deferred Compensation	3,671	5,542	-	5,542	5,000	1,269	1,269	(4,273)
	1,240,466	1,257,157	-	1,257,157	1,263,825	1,392,662	1,392,662	135,505
CONTRACTUAL SERVICES								
52030 Pro Servs - Medical	20,896	27,000	-	27,000	22,000	27,000	27,000	-
52090 Professional Services	2,500	8,500	-	8,500	8,000	9,000	9,000	500
52240 R & M Vehicles	100,712	130,000	4,000	134,000	140,000	140,000	140,000	10,000
52260 R & M Equipment	19,299	32,500	-	32,500	32,000	36,000	36,000	3,500
52264 R & M Radios	19,033	12,000	-	12,000	11,000	15,500	15,500	3,500
52500 Postage	497	500	-	500	400	500	500	-
52510 Telephone	18,310	18,200	-	18,200	19,000	18,200	18,200	-
52530 Printing	2,339	-	-	-	-	-	-	-
52540 Photocopies	2,332	4,500	-	4,500	2,500	4,500	4,500	-
52610 Travel	35	500	-	500	40	500	500	-
52640 Training	37,351	55,000	-	55,000	30,000	55,000	55,000	-
52670 Membership & Dues	3,867	-	-	-	4,000	5,000	5,000	5,000
	227,171	288,700	4,000	292,700	268,940	311,200	311,200	22,500

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
<u>FIRE DEPARTMENT - 12100</u>								
(continued)								
MATERIALS & SUPPLIES								
53010 General Supplies	11,631	7,000	-	7,000	7,000	7,000	7,000	-
53020 Office Supplies	1,760	2,500	-	2,500	2,000	2,500	2,500	-
53030 Computer Supplies	11,537	34,000	-	34,000	33,000	36,000	36,000	2,000
53050 Medical Supplies	39,212	40,000	-	40,000	45,000	45,000	45,000	5,000
53131 Infection Control Supplies	5,920	25,000	-	25,000	7,500	25,000	25,000	-
53210 Diesel Fuel	29,902	26,600	-	26,600	22,500	33,375	25,031	(1,569)
53220 Gasoline	45,751	36,000	-	36,000	32,000	40,096	32,578	(3,422)
53240 Tires & Tubes	10,275	11,600	5,830	17,430	17,500	12,200	12,200	600
53710 Wearing Apparel	87,354	77,800	6,315	84,115	84,000	97,000	97,000	19,200
53730 Minor Equip & Hand Tools	11,092	15,000	-	15,000	13,500	15,000	15,000	-
	254,434	275,500	12,145	287,645	264,000	313,171	297,309	21,809
PROGRAMS								
55210 Fire Prevention	4,515	6,500	-	6,500	6,100	9,000	9,000	2,500
	4,515	6,500	-	6,500	6,100	9,000	9,000	2,500
CAPITAL OUTLAY								
56600 Capital - Equipment	56,420	123,500	-	123,500	115,965	146,000	66,000	(57,500)
	56,420	123,500	-	123,500	115,965	146,000	66,000	(57,500)
TOTAL	4,806,822	4,862,966	16,145	4,879,111	5,280,007	5,860,627	5,764,765	901,799

2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
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FIRE DEPARTMENT - 12100

(continued)

The full-time staffing of the Fire Department:

Chief	1		126,529	126,529
Deputy Chief	1	⁽¹⁾	105,747	105,747
Deputy Chief	1		104,575	104,575
Captains	4		338,861	338,861
Lieutenants	8		622,421	622,421
Firefighters	28		1,761,729	1,761,729
Inspector	1		82,655	82,655
Admin Asst	1		60,222	60,222
Paramedic Bonus			5,000	5,000
One day calculation			8,655	8,655
			3,216,394	3,216,394

⁽¹⁾ Additional Compensation is provided as Health Officer.

Diesel	6,675	gallons at	\$5.00	\$3.75	33,375	25,031
Gasoline	10,024	gallons at	\$4.00	\$3.25	40,096	32,578

Capital - Equipment:

Skid Tanks		80,000	40,000
Gear Dryer		15,000	15,000
Portable Radios (5)		8,500	8,500
SCBA Decon unit		40,000	-
Cut off saw		2,500	2,500
		146,000	66,000

In addition to responding to fire calls, the Fire Department handles emergency medical calls. All of the Firefighters are required to maintain an Emergency Medical Technician License. Fourteen firefighters are licensed at the Advanced level allowing them to use the defibrillator, administering IV therapy, performing advanced airway procedures, and administering a limited number of medications. The Department has twenty-two Paramedics who are able to perform all of the above along with the administration of certain lifesaving medications and other advanced skills.

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
<u>CENTRAL STATION - 12150</u>								
CONTRACTUAL SERVICES								
52100 Electricity	6,063	8,000	-	8,000	3,500	3,000	3,000	(5,000)
52110 Water	385	300	-	300	220	300	300	-
52120 Sewer	391	300	-	300	220	300	300	-
52130 Rubbish Disposal	766	-	-	-	-	-	-	-
52220 R & M Building	5,367	1,000	-	1,000	900	1,000	1,000	-
	12,972	9,600	-	9,600	4,840	4,600	4,600	(5,000)
MATERIALS & SUPPLIES								
53110 Heating Oil	10,521	6,000	-	6,000	6,000	8,750	8,750	2,750
53120 Propane	735	500	-	500	-	-	-	(500)
53150 Janitorial Supplies	1,331	-	-	-	-	-	-	-
	12,587	6,500	-	6,500	6,000	8,750	8,750	2,250
TOTAL	25,559	16,100	-	16,100	10,840	13,350	13,350	(2,750)
Heating Oil	2,500	gallons at		\$3.50	\$3.50	8,750	8,750	6,250
Propane	-	gallons at		\$6.00	\$6.00	-	-	-

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

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
<u>EMERSON STATION - 12160</u>								
CONTRACTUAL SERVICES								
52100 Electricity	22,998	28,000	-	28,000	26,000	28,000	28,000	-
52110 Water	4,170	6,500	-	6,500	7,000	8,000	8,000	1,500
52120 Sewer	3,570	4,000	-	4,000	2,400	3,000	3,000	(1,000)
52130 Rubbish Disposal	935	1,500	-	1,500	1,200	1,600	1,600	100
52220 R & M Building	33,967	30,000	-	30,000	29,500	35,000	35,000	5,000
	65,640	70,000	-	70,000	66,100	75,600	75,600	5,600
MATERIALS & SUPPLIES								
53125 Natural Gas	17,856	26,000	-	26,000	22,000	30,000	30,000	4,000
53150 Janitorial Supplies	3,055	3,000	-	3,000	3,000	3,500	3,500	500
	20,911	29,000	-	29,000	25,000	33,500	33,500	4,500
TOTAL	86,551	99,000	-	99,000	91,100	109,100	109,100	10,100
	Natural Gas	12,000	therms at		\$2.50	\$2.50	30,000	30,000
								18,000
								-
								-
								-
								-
								-

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
<u>NEW CENTRAL FIRE STATION - 12170</u>								
CONTRACTUAL SERVICES								
52100 Electricity	26,793	35,000	-	35,000	39,283	42,000	42,000	7,000
52110 Water	2,461	5,745	-	5,745	2,621	4,000	4,000	(1,745)
52120 Sewer	1,221	1,800	-	1,800	925	1,500	1,500	(300)
52130 Rubbish Disposal	3,077	2,000	-	2,000	4,627	5,000	5,000	3,000
52220 R & M Building	2,872	27,800	-	27,800	27,000	31,000	31,000	3,200
	36,424	72,345	-	72,345	74,456	83,500	83,500	11,155
MATERIALS & SUPPLIES								
53125 Natural Gas	29,362	62,500	-	62,500	34,000	50,000	50,000	(12,500)
53150 Janitorial Supplies	4,608	3,600	-	3,600	3,800	4,000	4,000	400
	33,970	66,100	-	66,100	37,800	54,000	54,000	(12,100)
TOTAL	70,394	138,445	-	138,445	112,256	137,500	137,500	(945)
Natural Gas 20,000 therms at \$2.50 50,000 50,000								

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

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
<u>POLICE DEPARTMENT - 12200</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	2,686,779	3,006,693	-	3,006,693	2,823,084	3,407,627	3,407,627	400,934
51040 Wages, Part-time	20,400	18,600	-	18,600	20,400	20,400	20,400	1,800
51110 Overtime	215,078	174,980	-	174,980	212,657	195,978	195,978	20,998
51125 Court Time	11,266	17,000	-	17,000	17,300	19,040	19,040	2,040
51210 Sick	32,882	30,000	-	30,000	12,468	30,000	30,000	-
51220 Holiday	58,019	56,000	-	56,000	57,854	62,720	62,720	6,720
51230 Vacation	69,318	70,408	-	70,408	84,831	78,856	78,856	8,448
51240 Comp Time	-	-	-	-	-	-	-	-
51320 Training	76,987	67,800	-	67,800	70,456	75,936	75,936	8,136
	3,170,729	3,441,481	-	3,441,481	3,299,050	3,890,557	3,890,557	449,076
EMPLOYEE BENEFITS								
51410 Social Security/FICA	192,592	219,980	-	219,980	204,394	246,537	246,537	26,557
51420 Medicare	45,047	51,447	-	51,447	47,800	57,666	57,666	6,219
51425 Maine PFML	-	-	-	-	-	38,905	38,905	38,905
51430 Maine PERS	415,089	478,086	-	478,086	443,194	498,932	498,932	20,846
51440 Health Benefit	722,000	836,000	-	836,000	836,000	836,000	836,000	-
51490 Deferred Compensation	18,363	8,567	-	8,567	7,600	10,172	10,172	1,605
	1,393,091	1,594,080	-	1,594,080	1,538,988	1,688,212	1,688,212	94,132
CONTRACTUAL SERVICES								
52030 Pro Servs - Medical	951	3,000	-	3,000	3,000	3,000	3,000	-
52040 Pro Servs - Personnel	9,782	8,435	-	8,435	9,500	7,085	7,085	(1,350)
52090 Pro Servs - Other	34,207	33,046	-	33,046	33,000	34,569	34,569	1,523
52240 R & M Vehicles	63,992	50,000	-	50,000	53,000	50,000	50,000	-
52260 R & M Equipment	39,909	44,409	-	44,409	44,409	110,528	110,528	66,119
52264 R & M Radio	12,728	4,000	-	4,000	4,000	2,000	2,000	(2,000)
52330 Rental of Facilities	3,690	3,700	-	3,700	3,700	8,370	8,370	4,670
52500 Postage	1,433	1,800	-	1,800	1,800	1,800	1,800	-
52510 Telephone	14,499	13,000	-	13,000	13,000	13,000	13,000	-

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
POLICE DEPARTMENT - 12200								
(continued)								
52516 Internet Services	1,570	-	-	-	-	-	-	-
52530 Printing	2,587	3,000	-	3,000	3,000	3,000	3,000	-
52540 Photocopies	2,046	4,000	-	4,000	2,000	2,000	2,000	(2,000)
52610 Travel	2,764	5,500	-	5,500	6,000	7,500	7,500	2,000
52640 Training	100,564	66,010	-	66,010	67,000	69,490	69,490	3,480
52670 Membership & Dues	3,440	3,515	-	3,515	3,515	31,125	31,125	27,610
52870 Licenses/Fees	594	-	-	-	-	-	-	-
	294,756	243,415	-	243,415	246,924	343,467	343,467	100,052
MATERIALS & SUPPLIES								
53010 General Supplies	4,786	2,500	-	2,500	2,500	2,500	2,500	-
53020 Office Supplies	10,835	4,000	-	4,000	4,000	4,000	4,000	-
53025 K-9 Supplies	5,364	10,000	-	10,000	8,000	8,000	8,000	(2,000)
53030 Computer Supplies	133	-	-	-	-	-	-	-
53060 Training Materials	24,109	37,901	-	37,901	31,453	29,483	29,483	(8,418)
53062 Publications	206	500	-	500	500	500	500	-
53220 Gasoline	86,033	81,000	-	81,000	57,570	108,000	87,750	6,750
53240 Tires	7,645	8,400	-	8,400	8,400	8,400	8,400	-
53710 Wearing Apparel	60,349	63,000	36,361	99,361	73,000	63,000	63,000	-
53730 Minor Equip & Hand Tools	13,029	19,100	-	19,100	19,100	19,100	19,100	-
	212,489	226,401	36,361	262,762	204,523	242,983	222,733	(3,668)
CAPITAL OUTLAY								
56600 Capital - Equipment	-	67,000	-	67,000	66,832	-	-	(67,000)
	-	67,000	-	67,000	66,832	-	-	(67,000)
TOTAL	5,071,065	5,572,377	36,361	5,608,738	5,356,317	6,165,219	6,144,969	572,592

2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
Salaries, Full-time:							
		Chief		1	132,805	132,805	
		Commander		2	217,666	217,666	
		Lieutenant/Lt. Support Services		4	378,940	378,940	
		Detective Sergeant		1	88,608	88,608	
		Sergeants		4	353,799	353,799	
		Detective		4	312,774	312,774	
		School Resource Officers		2	147,770	147,770	
		Patrol Officers (20)		20	1,380,537	1,380,537	
		Marine Resources Officer		1	76,299	76,299	
		Animal Control Officer		1	52,068	52,068	
		Executive Secretary		1	64,554	64,554	
		Bookkeeper / Admin. Secretary		1	51,830	51,830	
		Parking		1	52,460	52,460	
		Evidence Records Specialist		1	53,033	53,033	
		Salary vacancy		-	-	-	
		Subtotal		44	3,363,143	3,363,143	
 Part-time:							
		Physical Fitness Standards			35,389	35,389	
		Additional one day calculation			9,095	9,095	
		Subtotal			44,484	44,484	
		Total			3,407,627	3,407,627	
 Gasoline:							
		School Crossing Guards		4	20,400	20,400	
		27,000 gallons at	\$4.00	\$3.25	108,000	87,750	

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.

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
<u>EMERGENCY SERVICES DISPATCH - 12220</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	515,296	555,456	-	555,456	572,792	714,794	714,794	159,338
51110 Overtime	31,083	29,705	-	29,705	30,345	35,000	35,000	5,295
51210 Sick Time	13,961	9,000	-	9,000	9,468	11,250	11,250	2,250
51220 Holiday Pay	19,829	22,000	-	22,000	20,496	27,500	27,500	5,500
51230 Vacation	24,262	29,000	-	29,000	29,231	27,000	27,000	(2,000)
51240 Compensatory	12,185	10,000	-	10,000	8,778	20,000	20,000	10,000
51320 Training	5,887	8,000	-	8,000	6,000	5,000	5,000	(3,000)
	622,503	663,161	-	663,161	677,110	840,544	840,544	177,383
EMPLOYEE BENEFITS								
51410 Social Security/FICA	39,335	43,339	-	43,339	43,166	54,605	54,605	11,266
51420 Medicare	9,199	10,136	-	10,136	14,730	12,771	12,771	2,635
51425 Maine PFML	-	-	-	-	-	4,203	4,203	4,203
51430 Maine PERS	46,792	53,747	-	53,747	57,606	80,029	80,029	26,282
51440 Health Benefit	190,000	209,000	-	209,000	209,000	209,000	209,000	-
51490 Deferred Compensation	8,915	7,694	-	7,694	9,699	9,740	9,740	2,046
	294,241	323,916	-	323,916	334,201	370,348	370,348	46,432
CONTRACTUAL SERVICES								
52030 Pro Servs - Medical	112	-	-	-	-	-	-	-
52040 Pro Servs - Personnel	310	1,000	-	1,000	1,000	1,000	1,000	-
52264 R & M Radio	9,275	10,000	5,361	15,361	10,000	9,000	9,000	(1,000)
52510 Telephone	291	300	-	300	300	300	300	-
52512 Teletype	1,109	4,200	-	4,200	4,200	4,200	4,200	-
52530 Printing	1,712	1,600	-	1,600	1,600	1,600	1,600	-
52610 Travel	219	1,500	-	1,500	1,500	1,500	1,500	-
52640 Training	2,827	8,620	-	8,620	7,620	6,000	6,000	(2,620)
52670 Membership & Dues	725	1,875	-	1,875	1,875	1,875	1,875	-
	16,580	29,095	5,361	34,456	28,095	25,475	25,475	(3,620)

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
<u>EMERGENCY SERVICES DISPATCH - 12220</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	2,043	3,000	-	3,000	3,000	3,000	3,000	-
53060 Training Materials	-	200	-	200	200	200	200	-
53710 Wearing Apparel	3,828	5,500	-	5,500	5,500	5,500	5,500	-
53730 Minor Equip & Hand Tools	159	600	-	600	600	600	600	-
	6,030	9,300	-	9,300	9,300	9,300	9,300	-
CAPITAL OUTLAY								
56600 Capital - Equipment	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
TOTAL	939,354	1,025,472	5,361	1,030,833	1,048,706	1,245,667	1,245,667	220,195

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	76,843	76,843
Communications Officers	10	636,021	636,021
Subtotal		712,864	712,864
Educational Incentive	-	-	-
Additional one day calculation		1,930	1,930
Subtotal		1,930	1,930
Total		714,794	714,794

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
<u>POLICE STATION BUILDING - 12250</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	38,491	41,116	-	41,116	39,646	43,616	43,616	2,500
	38,491	41,116	-	41,116	39,646	43,616	43,616	2,500
EMPLOYEE BENEFITS								
51410 Social Security/FICA	2,383	2,702	-	2,702	2,410	2,866	2,866	164
51420 Medicare	557	632	-	632	562	670	670	38
51425 Maine PFML	-	-	-	-	-	218	218	218
51440 Health Benefit	19,000	19,000	-	19,000	19,000	19,000	19,000	-
51490 Deferred Compensation	2,309	2,467	-	2,467	2,467	2,617	2,617	150
	24,249	24,801	-	24,801	24,439	25,371	25,371	570
CONTRACTUAL SERVICES								
52100 Electricity	40,861	35,350	-	35,350	52,748	57,600	57,600	22,250
52110 Water	3,515	3,800	-	3,800	3,800	3,800	3,800	-
52120 Sewer	2,516	3,000	-	3,000	3,000	3,000	3,000	-
52130 Rubbish Disposal	1,865	1,700	-	1,700	1,700	1,700	1,700	-
52220 R & M Building	45,530	28,100	-	28,100	31,000	31,300	31,300	3,200
	94,287	71,950	-	71,950	92,248	97,400	97,400	25,450
MATERIALS & SUPPLIES								
53125 Natural Gas	5,701	9,250	-	9,250	11,100	11,100	11,100	1,850
53150 Janitorial Supplies	5,328	5,750	-	5,750	5,750	5,750	5,750	-
53210 Diesel Fuel	-	600	-	600	200	1,000	1,000	400
53710 Wearing Apparel	426	-	-	-	-	400	400	400
	11,455	15,600	-	15,600	17,050	18,250	18,250	2,650
TOTAL	168,482	153,467	-	153,467	173,383	184,637	184,637	31,170
Salaries Full-time:								
				Custodian - Full time		43,497	43,497	
				One day calculation		119	119	
						43,616	43,616	
Natural Gas								
	3,700	therms at		\$3.00	\$2.50	11,100	11,100	
Diesel Fuel								
	200	gallons at		\$5.00	\$5.00	1,000	1,000	

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
<u>COASTAL RESOURCES - 12280</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	66,286	72,964	-	72,964	72,964	-	-	(72,964)
51040 Wages, Part-time	10,370	15,000	-	15,000	15,000	-	-	(15,000)
	76,656	87,964	-	87,964	87,964	-	-	(87,964)
EMPLOYEE BENEFITS								
51410 Social Security/FICA	4,559	5,454	-	5,454	5,454	-	-	(5,454)
51420 Medicare	1,066	1,275	-	1,275	1,275	-	-	(1,275)
51425 Maine PFML	-	-	-	-	-	-	-	-
51430 Maine PERS	3,443	3,648	-	3,648	3,648	-	-	(3,648)
51440 Health Benefit	19,000	19,000	-	19,000	19,000	-	-	(19,000)
51490 Deferred Compensation	-	-	-	-	-	-	-	-
	28,068	29,377	-	29,377	29,377	-	-	(29,377)
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	1,372	12,500	-	12,500	9,000	-	-	(12,500)
52240 R & M Vehicles	522	2,100	-	2,100	1,000	-	-	(2,100)
52260 R & M Equipment	742	1,500	-	1,500	750	-	-	(1,500)
52500 Postage	-	400	-	400	-	-	-	(400)
52510 Telephone	672	1,100	-	1,100	612	-	-	(1,100)
52520 Advertising	-	-	-	-	-	-	-	-
52530 Printing	392	500	-	500	500	-	-	(500)
52531 Photocopies	-	100	-	100	-	-	-	(100)
52610 Travel	-	1,500	-	1,500	250	-	-	(1,500)
52640 Training	477	2,500	-	2,500	2,500	-	-	(2,500)
52670 Membership & Dues	-	800	-	800	500	-	-	(800)
	4,177	23,000	-	23,000	15,112	-	-	(23,000)

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
COASTAL RESOURCES - 12280								-
(continued)								-
MATERIALS & SUPPLIES								-
53010 General Supplies	512	2,000	-	2,000	1,500	-	-	(2,000)
53020 Office Supplies	204	2,100	-	2,100	1,000	-	-	(2,100)
53062 Publications	-	-	-	-	100	-	-	-
53220 Gasoline	1,440	2,275	-	2,275	1,000	-	-	(2,275)
53240 Tires & Tubes	-	-	-	-	-	-	-	-
53710 Wearing Apparel	589	750	-	750	750	-	-	(750)
53730 Minor Equip & Hand Tools	-	500	-	500	500	-	-	(500)
	2,745	7,625	-	7,625	4,850	-	-	(7,625)
PROGRAM								-
55114 Marine Resources Committee	100	8,500	-	8,500	8,500	-	-	(8,500)
55115 Rivers & Coastal Waters Commit	-	2,100	-	2,100	500	-	-	(2,100)
	100	10,600	-	10,600	9,000	-	-	(10,600)
CAPITAL OUTLAY								-
56400 Capital - Vehicles	12,800	-	-	-	-	-	-	-
	12,800	-	-	-	-	-	-	-
TOTAL	124,546	158,566	-	158,566	146,303	-	-	(158,566)

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

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

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
<u>STREET LIGHTS - 12310</u>								
52100 Electricity	56,953	120,000	-	120,000	65,000	80,000	80,000	(40,000)
52260 R & M Equipment (Lights)	1,829	10,000	-	10,000	8,000	10,000	10,000	-
TOTAL	58,782	130,000	-	130,000	73,000	90,000	90,000	(40,000)
This account provides funds for the electricity and repair of all streetlights for which the Town is responsible. Budgeted amount reflects the recent LED conversion of the Town's streetlights, and continued efforts to increase efficiency.								
<u>TRAFFIC SIGNALS - 12320</u>								
52100 Electricity	10,265	12,000	-	12,000	14,000	15,000	15,000	3,000
52260 R & M Equipment (Signals)	15,751	30,000	7,810	37,810	85,000	40,000	40,000	10,000
TOTAL	26,016	42,000	7,810	49,810	99,000	55,000	55,000	13,000
This account provides funds for electricity and the repair of the Town's traffic signals.								
<u>FIRE SUPPRESSION CHARGE (HYDRANTS) - 12330</u>								
52360 Equipment Rental	663,444	765,384	-	765,384	772,752	785,879	785,879	20,495
TOTAL	663,444	765,384	-	765,384	772,752	785,879	785,879	20,495
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%								
<u>EMERGENCY MANAGEMENT - 12340</u>								
55000 Program	1,671	2,000	-	2,000	2,000	2,000	2,000	-
TOTAL	1,671	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	12,042,686	12,965,777	65,677	13,031,454	13,165,664	14,648,979	14,532,867	1,567,090

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
<u>PUB. WORKS ADMIN. - 13100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	312,608	341,103	-	341,103	332,000	375,202	375,202	34,099
51040 Wages, Part-time	-	20,856	-	20,856	13,000	26,070	26,070	5,214
51110 Overtime	-	335	-	335	-	1,000	1,000	665
	312,608	362,294	-	362,294	345,000	402,272	402,272	39,978
EMPLOYEE BENEFITS								
51410 Social Security/FICA	19,076	23,317	-	23,317	22,000	25,689	25,689	2,372
51420 Medicare	4,461	5,453	-	5,453	5,600	6,008	6,008	555
51425 Maine PFML	-	-	-	-	-	2,011	2,011	2,011
51430 Maine PERS	22,893	27,103	-	27,103	24,000	29,691	29,691	2,588
51440 Health Benefit	76,000	85,500	-	85,500	76,000	85,500	85,500	-
51490 Deferred Compensation	5,291	5,794	-	5,794	5,600	6,142	6,142	348
	127,721	147,167	-	147,167	133,200	155,041	155,041	7,874
CONTRACTUAL SERVICES								
52030 Pro. Serv - Medical	495	2,094	-	2,094	495	2,980	2,980	886
52090 Pro. Serv - Other	4,816	1,500	-	1,500	2,136	2,750	2,750	1,250
52260 R & M Equipment	600	450	-	450	600	500	500	50
52500 Postage	180	200	-	200	50	200	200	-
52510 Telephone	5,424	7,500	-	7,500	5,000	6,840	6,840	(660)
52530 Printing	14	174	-	174	14	174	174	-
52540 Photocopies	1,189	1,380	-	1,380	1,189	1,380	1,380	-
52610 Travel	16	250	-	250	-	250	250	-
52640 Training	1,314	9,400	-	9,400	360	9,400	9,400	-
52670 Membership & Dues	-	1,500	-	1,500	1,337	1,500	1,500	-
	14,048	24,448	-	24,448	11,181	25,974	25,974	1,526

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
PUB. WORKS ADMIN. - 13100								
(continued)								
MATERIALS & SUPPLIES								
53010 General Supplies	633	960	-	960	800	960	960	-
53020 Office Supplies	1,483	2,075	-	2,075	12,000	10,575	10,575	8,500
	2,116	3,035	-	3,035	12,800	11,535	11,535	8,500
CAPITAL OUTLAY								
56600 Capital - Equipment	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
TOTAL	456,493	536,944	-	536,944	502,181	594,822	594,822	57,878
Salaries, Full-time:								
			Director		124,498	124,498		
			Deputy Director		102,091	102,091		
			Operations Manager		87,384	87,384		
			Administrative Assistant		60,222	60,222		
			One day calculation		1,007	1,007		
					375,202	375,202		
Wages, Part-time:								
			Administrative Assistant 20 hrs/wk		26,070	26,070		

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
PUB. WORKS GEN. MAINT. - 13110								
PERSONNEL SERVICES								
51010 Salaries, Full-time	757,413	922,211	-	922,211	800,000	1,141,846	1,141,846	219,635
51040 Wages, Part-time	29,268	47,440	-	47,440	1,500	52,000	52,000	4,560
51110 Overtime	112,956	100,900	-	100,900	100,000	158,200	158,200	57,300
	899,637	1,070,551	-	1,070,551	901,500	1,352,046	1,352,046	281,495
EMPLOYEE BENEFITS								
51410 Social Security/FICA	52,268	66,575	-	66,575	50,000	84,363	84,363	17,788
51420 Medicare	12,224	15,570	-	15,570	10,000	19,730	19,730	4,160
51425 Maine PFML	-	-	-	-	-	6,760	6,760	6,760
51430 Maine PERS	69,616	92,785	-	92,785	70,000	108,299	108,299	15,514
51440 Health Benefit	247,000	361,000	-	361,000	361,000	361,000	361,000	-
51490 Deferred Compensation	3,781	3,284	-	3,284	3,460	4,163	4,163	879
	384,889	539,214	-	539,214	494,460	584,315	584,315	45,101
CONTRACTUAL SERVICES								
52090 Pro. Serv - Other	-	3,000	-	3,000	-	4,000	4,000	1,000
52162 Wood Disposal	-	500	-	500	-	500	500	-
52170 Construction Services	62,243	132,000	-	132,000	130,000	171,500	171,500	39,500
52180 Painting (Traffic Lines)	71,076	67,437	-	67,437	75,000	67,437	67,437	-
52360 Rental of Equipment	12,732	13,330	-	13,330	25,000	21,750	21,750	8,420
52361 Rental of Winter Equipment	207,193	230,547	-	230,547	250,000	297,292	297,292	66,745
52516 Internet Services	-	4,500	-	4,500	4,000	5,400	5,400	900
	353,244	451,314	-	451,314	484,000	567,879	567,879	116,565
MATERIALS & SUPPLIES								
53010 General Supplies	20,762	21,300	-	21,300	20,000	30,000	30,000	8,700
53310 Traffic Control Supplies	31,202	38,430	-	38,430	45,000	48,120	48,120	9,690
53322 Patching Material	50,101	49,700	-	49,700	48,000	57,500	57,500	7,800
53330 Culverts & Drainage	150,223	45,600	-	45,600	40,000	55,140	55,140	9,540

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
PUB. WORKS GEN. MAINT. - 13110								
(continued)								
53340 Winter Sand	-	5,500	-	5,500	1,500	5,500	5,500	-
53345 Salt	301,679	307,400	-	307,400	300,000	330,300	330,300	22,900
53350 Gravel	28,702	95,360	-	95,360	90,000	95,360	95,360	-
53710 Wearing Apparel	11,180	19,000	-	19,000	19,000	12,900	12,900	(6,100)
53730 Minor Equip & Hand Tools	1,637	5,150	-	5,150	5,000	10,275	10,275	5,125
	595,486	587,440	-	587,440	568,500	645,095	645,095	57,655
CAPITAL OUTLAY								
56600 Capital - Equipment	7,100	-	-	-	-	117,180	71,190	71,190
	7,100	-	-	-	-	117,180	71,190	71,190
TOTAL	2,240,356	2,648,519	-	2,648,519	2,448,460	3,266,515	3,220,525	572,006
Salaries, Full-time:								
			Working Foremen		3	203,132	203,132	
			Truck Driver/Operator		16	935,638	935,638	
			One day calculation			3,076	3,076	
						1,141,846	1,141,846	
Wages, Part-time:								
			Two seasonal laborers			52,000	52,000	
			Recycling intern			-	-	
						52,000	52,000	
Capital Equipment:								
			Portable traffic signals (4)			91,980	45,990	
			Assorted equipment			25,200	25,200	
			-			117,180	71,190	

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.

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
<u>REFUSE COLLECTION & DISPOSAL - 13130</u>								
CONTRACTUAL SERVICES								
52125 Solid Waste/Rec. Collection	400,925	420,971	-	420,971	431,796	485,785	485,785	64,814
52130 Disposal Fees	302,746	324,625	-	324,625	320,000	361,137	361,137	36,512
52670 Membership & Dues	-	250	-	250	-	250	250	-
	703,671	745,846	-	745,846	751,796	847,172	847,172	101,326
MATERIALS & SUPPLIES								
53010 General Supplies	650	1,000	-	1,000	750	1,000	1,000	-
	650	1,000	-	1,000	750	1,000	1,000	-
TOTAL	704,321	746,846	-	746,846	752,546	848,172	848,172	101,326

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

	2022-23	2023-24	2023-24	2023-24	2023-24	2024-25	2024-25	Manager Increase/ Decrease
	Actual	Adopted	Adjustments	Available	Est Expended	Department	Manager	
CONTRACTUAL SERVICES								
52125 Solid Waste/Rec Collection								
52130 Disposal Fees	400,950	420,971	-	420,971	415,000	493,066	493,066	72,095
52138 Removal of Special Waste	143,474	178,400	-	178,400	175,000	198,637	198,637	20,237
52500 Postage	24,955	38,750	-	38,750	38,750	38,750	38,750	-
52525 Promotion	-	250	-	250	-	250	250	-
52670 Membership & Dues	8,633	6,750	-	6,750	6,000	6,750	6,750	-
	578,262	645,371	-	645,371	635,000	737,703	737,703	92,332
TOTAL	578,262	645,371	-	645,371	635,000	737,703	737,703	92,332

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.

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
PUB. WORKS CENT. GARAGE - 13150								
PERSONNEL SERVICES								-
51010 Salaries, Full-time	188,597	247,087	-	247,087	218,000	371,206	312,925	65,838
51060 Wages, Temporary	156	-	-	-	-	-	-	-
51110 Overtime	1,603	19,335	-	19,335	2,000	19,335	19,335	-
	190,356	266,422	-	266,422	220,000	390,541	332,260	65,838
EMPLOYEE BENEFITS								-
51410 Social Security/FICA	11,312	16,949	-	16,949	13,000	24,716	21,069	4,120
51420 Medicare	2,645	3,964	-	3,964	2,800	5,780	4,927	963
51425 Maine PFML	-	-	-	-	-	1,952	1,658	1,658
51430 Maine PERS	15,028	22,857	-	22,857	18,000	32,312	26,489	3,632
51440 Health Benefit	76,000	95,000	-	95,000	95,000	114,000	95,000	-
51490 Deferred Compensation	2,593	2,305	-	2,305	2,800	3,625	3,625	1,320
	107,578	141,075	-	141,075	131,600	182,385	152,768	11,693
CONTRACTUAL SERVICES								-
52100 Electricity	14,015	12,720	-	12,720	12,000	12,720	12,720	-
52110 Water	4,113	3,850	-	3,850	3,600	3,850	3,850	-
52120 Sewer	705	720	-	720	1,600	720	720	-
52130 Rubbish Disposal	5,850	6,244	-	6,244	6,000	6,244	6,244	-
52220 R & M Building	51,121	47,250	4,100	51,350	44,000	41,100	41,100	(6,150)
52240 R & M Vehicles	242,282	259,775	-	259,775	264,000	356,975	356,975	97,200
52260 R & M Equipment	27,098	15,955	-	15,955	14,000	18,315	18,315	2,360
52264 R & M Radios	3,098	6,380	-	6,380	40,000	6,920	6,920	540
52330 Rental of Facilities	4,200	5,400	-	5,400	3,000	1,500	1,500	(3,900)
52640 Training	24	3,750	-	3,750	1,500	3,750	3,750	-
	352,506	362,044	4,100	366,144	389,700	452,094	452,094	90,050
MATERIALS & SUPPLIES								-
53010 General Supplies	11,235	11,450	-	11,450	12,000	13,500	13,500	2,050
53020 Office Supplies	2,142	1,400	-	1,400	1,200	1,400	1,400	-
53125 Natural Gas	30,397	42,500	-	42,500	40,000	42,500	42,500	-
53150 Janitorial Supplies	9,124	9,200	-	9,200	11,000	11,400	11,400	2,200

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
PUB. WORKS CENT. GARAGE - 13150								
(continued)								
53210 Diesel Fuel	131,578	115,500	-	115,500	111,000	165,000	123,750	8,250
53220 Gasoline	26,560	25,500	-	25,500	20,000	34,000	27,625	2,125
53230 Oil & Lubricants	10,779	11,950	-	11,950	18,000	21,050	21,050	9,100
53240 Tires & Tubes	36,514	51,400	-	51,400	49,000	51,400	51,400	-
53710 Wearing Apparel	4,570	6,110	-	6,110	4,500	10,050	10,050	3,940
53730 Minor Equip & Hand Tools	22,510	20,400	-	20,400	18,000	24,400	24,400	4,000
	285,409	295,410	-	295,410	284,700	374,700	327,075	31,665
CAPITAL OUTLAY								
56600 Capital - Equipment	-	40,500	-	40,500	45,000	53,000	53,000	12,500
	-	40,500	-	40,500	45,000	53,000	53,000	12,500
TOTAL	935,849	1,105,451	4,100	1,109,551	1,071,000	1,452,720	1,317,197	211,746
Central garage maintains all the Public Works equipment, and the budget includes the cost of the Public Works building.								
Salaries, Full-time:								
				Garage Foreman		74,183	74,183	
				3 Mechanics		189,537	189,537	
				Proposed Mechanic		58,281	-	
				Building Maintenance/Processing Facility		60,259	60,259	
				One day calculation		1,030	1,030	
				From Processing Facility		(12,084)	(12,084)	
						371,206	312,925	
Natural Gas	17,000	therms at		\$2.50	\$2.50	42,500	42,500	
Diesel	33,000	gallons at		\$5.00	\$3.75	165,000	123,750	
Gasoline	8,500	gallons at		\$4.00	\$3.25	34,000	27,625	
Capital Equipment:								
				Welding Fume Ventilator		12,000	12,000	
				Security Camera System		41,000	41,000	
						53,000	53,000	
TOTAL PUBLIC WORKS	4,915,281	5,683,131	4,100	5,687,231	5,409,187	6,899,932	6,718,419	1,035,288

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
<u>HUMAN SERVICES - 14100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	119,341	184,560	-	184,560	106,500	206,600	206,600	22,040
	119,341	184,560	-	184,560	106,500	206,600	206,600	22,040
EMPLOYEE BENEFITS								
51410 Social Security/FICA	6,892	11,472	-	11,472	6,200	12,684	12,684	1,212
51420 Medicare	1,654	2,683	-	2,683	1,528	2,966	2,966	283
51425 Maine PFML	-	-	-	-	-	1,033	1,033	1,033
51430 Maine PERS	12,272	18,825	-	18,825	10,750	20,206	20,206	1,381
51440 Health Benefit	38,000	57,000	-	57,000	57,000	57,000	57,000	-
	58,818	89,980	-	89,980	75,478	93,889	93,889	3,909
CONTRACTUAL SERVICES								
52500 Postage	160	150	-	150	164	150	150	-
52510 Telephone	1,100	1,560	-	1,560	1,230	1,560	1,560	-
52530 Printing	49	100	-	100	36	100	100	-
52540 Photocopies	375	360	-	360	240	360	360	-
52610 Travel	-	200	-	200	200	200	200	-
52640 Training	705	600	-	600	225	700	700	100
52670 Membership & Dues	80	150	-	150	90	150	150	-
52800 General Assistance Grants	107,015	300,000	-	300,000	102,000	250,000	250,000	(50,000)
52870 Licenses/fees	1,500	-	-	-	-	-	-	-
	110,984	303,120	-	303,120	104,185	253,220	253,220	(49,900)
MATERIALS & SUPPLIES								
53020 Office Supplies	818	500	-	500	470	600	600	100
	818	500	-	500	470	600	600	100
PROGRAM								
55000	-	-	-	-	-	20,000	20,000	20,000
	-	-	-	-	-	20,000	20,000	20,000
TOTAL	289,961	578,160	-	578,160	286,633	574,309	574,309	(3,851)

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
HUMAN SERVICES - 14100								
(continued)								
Salaries, Full-time:								
				Human Services Director		90,101	90,101	
				Caseworker		54,986	54,986	
				Cultural Services Coordinator		58,462	58,462	
				Health Officer stipend		2,500	2,500	
				One day calculation		551	551	
						206,600	206,600	
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	289,961	578,160	-	578,160	286,633	574,309	574,309	(3,851)

		2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
SCHOOL DEPARTMENT - 14500									
W1	Regular Instruction	18,764,649	21,150,951	-	21,150,951	21,150,951	21,150,951	21,150,951	-
W2	Special Education	7,993,749	9,963,270	-	9,963,270	9,963,270	9,963,270	9,963,270	-
W3	Career & Technical Education	277,512	408,937	-	408,937	408,937	408,937	408,937	-
W4	Other Instruction	864,091	1,116,838	-	1,116,838	1,116,838	1,116,838	1,116,838	-
W5	Student & Staff Support	3,927,830	4,567,196	-	4,567,196	4,567,196	4,567,196	4,567,196	-
W6	System Administration	1,444,081	1,677,742	-	1,677,742	1,677,742	1,677,742	1,677,742	-
W7	School Administration	2,033,910	2,105,799	-	2,105,799	2,105,799	2,105,799	2,105,799	-
W8	Transportation	2,532,598	2,747,298	-	2,747,298	2,747,298	2,747,298	2,747,298	-
W9	Facilities Maintenance	5,617,331	6,218,703	-	6,218,703	6,218,703	6,218,703	6,218,703	-
W10	Debt Service	2,035,932	2,764,006	-	2,764,006	2,764,006	2,764,006	2,764,006	-
W11	All Other	610,257	210,834	-	210,834	210,834	210,834	210,834	-
TOTAL		46,101,940	52,931,574	-	52,931,574	52,931,574	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, 2023 those payments amounted to \$4,027,350.

The School Department budget includes debt service payments for the 2020 Elementary School Bond, the 2011 Elementary School Bond, the School Revolving Renovation Fund debt, and the BHS Boiler in the 2017 Bond. For the year ended June 30, 2023 those payments were \$2,215,492.

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

An additional \$62,500 was transferred to a nonmajor special revenue fund to account for the Town's annual subsidy to the school cafeteria fund, and \$419,687 was transferred to the REAL School fund to eliminate the accumulated deficit in that fund.

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

<u>Reconciliation:</u>	<u>2022-23 CAFR</u>
Expenditures per School:	46,101,940
Transfers to other funds	(482,187)
Recorded as Debt Service	(2,215,492)
Maine PERS Teacher Plan	4,027,350
	47,431,611

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	46,101,940	52,931,574	-	52,931,574	52,931,574	52,931,574	52,931,574
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	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
<u>RECREATION ADMIN. - 15000</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	351,795	385,121	-	385,121	385,121	425,395	425,395	40,274
51040 Wages, Part-time	79,521	69,848	-	69,848	69,848	148,572	148,572	78,724
51110 Overtime	5,396	4,604	-	4,604	4,604	6,384	6,384	1,780
	436,712	459,573	-	459,573	459,573	580,351	580,351	120,778
EMPLOYEE BENEFITS								
51410 Social Security/FICA	27,049	29,101	-	29,101	29,101	37,740	37,740	8,639
51420 Medicare	6,326	6,806	-	6,806	6,806	8,826	8,826	2,020
51425 Maine PFML	-	-	-	-	-	3,007	3,007	3,007
51430 Maine PERS	36,433	39,752	-	39,752	39,752	44,372	44,372	4,620
51440 Health Benefit	95,000	95,000	-	95,000	95,000	109,250	109,250	14,250
	164,808	170,659	-	170,659	170,659	203,195	203,195	32,536
CONTRACTUAL SERVICES								
52090 Prof. Services - Other	7,603	-	-	-	-	-	-	-
52260 R & M Equipment	6,066	23,000	-	23,000	23,000	28,500	28,500	5,500
52500 Postage	577	1,100	-	1,100	1,100	1,200	1,200	100
52510 Telephone	4,130	6,600	-	6,600	6,600	6,600	6,600	-
52520 Advertising	-	1,000	-	1,000	1,000	1,850	1,850	850
52530 Printing	2,111	3,800	-	3,800	3,800	3,800	3,800	-
52540 Photocopies	3,384	4,760	-	4,760	4,760	4,760	4,760	-
52610 Travel	2,989	2,773	-	2,773	2,773	3,500	3,500	727
52640 Training	978	1,875	-	1,875	1,875	2,750	2,750	875
52661 Background Checks	-	200	-	200	200	600	600	400
52670 Membership & Dues	1,472	1,085	-	1,085	1,085	1,295	1,295	210
	29,310	46,193	-	46,193	46,193	54,855	54,855	8,662

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
RECREATION ADMIN. - 15000								-
(continued)								-
MATERIALS & SUPPLIES								-
53020 Office Supplies	3,086	3,377	-	3,377	3,377	3,710	3,710	333
53030 Computer Supplies	1,355	1,700	-	1,700	1,700	1,800	1,800	100
	4,441	5,077	-	5,077	5,077	5,510	5,510	433
CAPITAL OUTLAY								-
56600 Capital - Equipment	-	11,000	-	11,000	11,000	-	-	(11,000)
	-	11,000	-	11,000	11,000	-	-	(11,000)
TOTAL	635,271	692,502	-	692,502	692,502	843,911	843,911	151,409

Salaries, Full-time:

Director	116,861	116,861
Deputy Director	105,725	105,725
Program Assistant	74,838	74,838
Office Manager	53,435	53,435
Financial Administrative Assistant	57,013	57,013
Proposed Fitness Facility Coord (1/2 SR)	16,424	16,424
One day calculation	1,099	1,099
	425,395	425,395

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.

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
<u>REC - BUILDINGS & GROUNDS - 15050</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	393,298	466,296	-	466,296	442,981	555,529	555,529	89,233
51040 Wages, Part-time	120,317	193,484	-	193,484	154,787	230,961	230,961	37,477
51110 Overtime	29,657	33,194	-	33,194	26,555	33,245	33,245	51
	543,272	692,974	-	692,974	624,323	819,735	819,735	126,761
EMPLOYEE BENEFITS								
51410 Social Security/FICA	32,556	43,437	-	43,437	39,093	51,975	51,975	8,538
51420 Medicare	7,614	10,159	-	10,159	9,143	12,156	12,156	1,997
51425 Maine PFML	-	-	-	-	-	4,099	4,099	4,099
51430 Maine PERS	41,920	49,683	-	49,683	49,683	55,027	55,027	5,344
51440 Health Benefit	185,250	204,250	-	204,250	204,250	204,250	204,250	-
51490 Deferred Compensation	2,960	2,552	-	2,552	2,552	4,255	4,255	1,703
	270,300	310,081	-	310,081	304,721	331,762	331,762	21,681
CONTRACTUAL SERVICES								
52030 Pro. Servs. - Medical	-	1,770	-	1,770	1,000	1,770	1,770	-
52090 Pro. Servs. - Other	10,092	46,260	-	46,260	45,000	32,000	32,000	(14,260)
52100 Electricity	10,714	10,925	-	10,925	10,975	11,840	11,840	915
52110 Water	8,859	19,000	-	19,000	15,200	19,000	19,000	-
52120 Sewer	12,278	13,310	-	13,310	13,310	17,620	17,620	4,310
52130 Rubbish Removal	28,617	32,928	-	32,928	29,635	32,928	32,928	-
52162 Brush & Wood Disposal	-	1,500	-	1,500	800	1,500	1,500	-
52230 R & M Facilities	31,855	41,100	-	41,100	39,045	39,400	39,400	(1,700)
52240 R & M Vehicle	17,130	17,975	-	17,975	17,975	23,100	23,100	5,125
52260 R & M Equipment	24,683	30,400	-	30,400	27,360	32,200	32,200	1,800
52330 Rental of Facilities	456	1,200	-	1,200	456	1,200	1,200	-
52360 Rental of Equipment	1,262	500	-	500	500	500	500	-
52510 Telephone	4,813	6,870	-	6,870	6,183	6,520	6,520	(350)
52520 Advertising	-	500	-	500	450	500	500	-
52620 Meals	26	500	-	500	100	648	648	148
52640 Training	428	1,110	-	1,110	777	1,110	1,110	-
	151,213	225,848	-	225,848	208,766	221,836	221,836	(4,012)

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
<u>REC - BUILDINGS & GROUNDS - 15050</u>								
(continued)								
MATERIALS & SUPPLIES								
53010 General Supplies	40,654	52,165	-	52,165	46,950	50,665	50,665	(1,500)
53062 Publications	-	100	-	100	80	100	100	-
53110 Heating Fuel	913	1,500	-	1,500	1,200	1,500	1,500	-
53120 Propane	7,065	9,000	-	9,000	6,750	9,000	9,000	-
53150 Janitorial Supplies	-	-	-	-	-	-	-	-
53210 Diesel	5,909	7,000	-	7,000	5,600	6,500	4,875	(2,125)
53220 Gasoline	27,136	25,500	-	25,500	25,500	28,000	22,750	(2,750)
53520 Plants & Flowers	3,149	4,000	-	4,000	3,800	4,000	4,000	-
53710 Wearing Apparel	10,040	10,400	-	10,400	10,400	10,550	10,550	150
53730 Minor Equip & Hand Tools	8,478	9,050	-	9,050	8,598	8,920	8,920	(130)
	103,344	118,715	-	118,715	108,878	119,235	112,360	(6,355)
PROGRAMS								
55000 Custodial Serv - Rec Bldg	(47,270)	(79,270)	-	(79,270)	(79,270)	(79,270)	(79,270)	-
55577 Public Tree Program	25,199	28,110	-	28,110	25,299	28,510	28,510	400
55578 Browntail Moth Program	6,830	12,000	2,610	14,610	10,200	12,000	12,000	-
	(15,241)	(39,160)	2,610	(36,550)	(43,771)	(38,760)	(38,760)	400
CAPITAL OUTLAY								
56300 Capital - Facilities	-	149,500	23,163	172,663	172,663	50,000	50,000	(99,500)
56600 Capital - Equipment	20,615	11,000	-	11,000	11,000	3,000	3,000	(8,000)
	20,615	160,500	23,163	183,663	183,663	53,000	53,000	(107,500)
TOTAL	1,073,503	1,468,958	25,773	1,494,731	1,386,580	1,506,808	1,499,933	30,975

2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
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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	87,215	87,215
Working Foreman (2)	133,617	133,617
Maintenance Workers (7)	333,197	333,197
One day calculation	1,500	1,500
	555,529	555,529

Wages, Part-time:

Maintenance Workers - permanent	37,969	37,969
Maintenance Workers - seasonal	150,872	150,872
Park Rangers - seasonal	42,120	42,120
	230,961	230,961

Professional Services

Annual soil testing and equipment inspections	5,250	5,250
Water Street dock installation & removal	6,750	6,750
Capt Fitzgerald brush hogging	3,000	3,000
Fitzgerald/Maine Gravel planning	20,000	20,000
Environmental consulting fees	8,000	8,000
	43,000	43,000

Propane

1,500 gallons at \$6.00 \$6.00 **9,000** **9,000**

Diesel

1,300 gallons at \$5.00 \$3.75 **6,500** **4,875**

Gasoline

7,000 gallons at \$4.00 \$3.25 **28,000** **22,750**

Capital - Facilities

Kiosk, signs, fencing **50,000** **50,000**

Capital - Equipment

Skid Steer Grapple attach, Recycling bins 3,000 3,000

3,000 **3,000**

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
<u>REC BUILDING -15250</u>								
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	-	-	-	-	-	-	-	-
52100 Electricity	34,555	42,000	-	42,000	42,000	55,000	55,000	13,000
52110 Water	3,125	3,000	-	3,000	3,000	3,200	3,200	200
52120 Sewer	1,927	1,500	-	1,500	1,500	2,000	2,000	500
52130 Rubbish Disposal	3,111	3,267	-	3,267	3,267	3,351	3,351	84
52150 Custodial Services	47,270	49,593	-	49,593	79,270	79,270	79,270	29,677
52220 R & M Building	110,382	108,670	-	108,670	103,237	101,230	101,230	(7,440)
52516 Internet Services	2,806	2,800	-	2,800	2,800	3,000	3,000	200
	203,176	210,830	-	210,830	235,074	247,051	247,051	36,221
MATERIALS & SUPPLIES								
53015 COVID Supplies	-	-	-	-	-	-	-	-
53125 Natural Gas	5,668	62,500	-	62,500	39,000	62,500	62,500	-
53150 Janitorial Supplies	12,260	11,205	-	11,205	8,964	11,560	11,560	355
53730 Minor Equip & Hand Tools	2,183	6,700	-	6,700	3,040	4,750	4,750	(1,950)
	20,111	80,405	-	80,405	51,004	78,810	78,810	(1,595)
CAPITAL OUTLAY								
56200 Capital - Building	14,967	119,000	18,475	137,475	19,475	65,722	-	(119,000)
	14,967	119,000	18,475	137,475	19,475	65,722	-	(119,000)
TOTAL	238,254	410,235	18,475	428,710	305,553	391,583	325,861	(84,374)

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	37,500
Capital Building		Boiler #2 replacement			19,372	-	-
		Boiler #2 burner replacement			25,732	-	-
		Rooftop cooling/heating unit RTU3			20,618	-	-
					65,722	-	-

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
<u>TEEN CENTER - 15300</u>								0.00
								0.00
PROGRAMS								-
52800 Grants	20,000	20,000	-	20,000	20,000	30,000	30,000	10,000
	20,000	20,000	-	20,000	20,000	30,000	30,000	10,000
TOTAL	20,000	20,000	-	20,000	20,000	30,000	30,000	10,000
								-
<u>PEOPLE PLUS CENTER - 15310</u>								-
								-
PROGRAMS								-
52220 R & M Building	12,247	10,000	-	10,000	10,000	10,000	10,000	-
52800 Grants	150,000	200,000	-	200,000	190,000	200,000	200,000	-
	162,247	210,000	-	210,000	200,000	210,000	210,000	-
TOTAL	162,247	210,000	-	210,000	200,000	210,000	210,000	-
								-
<u>PUBLIC LIBRARY - 15400</u>								-
								-
PROGRAMS								-
52220 R & M Building	53,808	35,000	-	35,000	35,000	40,000	40,000	5,000
52800 Grants	1,635,776	1,751,744	-	1,751,744	1,751,744	1,859,747	1,859,747	108,003
TOTAL	1,689,584	1,786,744	-	1,786,744	1,786,744	1,899,747	1,899,747	113,003
								-
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	3,818,859	4,588,439	44,248	4,632,687	4,391,379	4,882,049	4,809,452	221,013
								-

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
<u>COUNTY TAX - 16000</u>								
52900 Assessment (fiscal year)	1,713,824	1,735,369	-	1,735,369	1,735,369	1,819,702	1,819,702	84,333
52901 Assessment (1/5 of 6 mos.)	-	156,447	-	156,447	156,447	156,447	156,447	-
TOTAL COUNTY TAX	1,713,824	1,891,816	-	1,891,816	1,891,816	1,976,149	1,976,149	84,333
<u>PROMOTION AND DEVELOPMENT - 17000</u>								
55702 Memorial Day	-	4,500	(4,500)	-	-	4,500	4,500	-
55704 MCOG	25,910	26,000	-	26,000	27,295	28,000	28,000	2,000
55708 Brunswick Downtown Associatio	95,000	140,000	-	140,000	140,000	140,000	140,000	-
55711 Maine State Music Theater	-	3,500	-	3,500	-	-	-	(3,500)
55712 Growstown School	298	5,000	-	5,000	2,000	2,500	2,500	(2,500)
55713 Town Commons	300	2,000	-	2,000	2,000	2,500	2,500	500
55714 Brunswick Link	120,000	139,000	-	139,000	165,250	365,198	365,198	226,198
55716 Metro Breeze	86,170	89,055	-	89,055	89,055	95,766	95,766	6,711
TOTAL	327,678	409,055	(4,500)	404,555	425,600	638,464	638,464	229,409
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.								
<u>ADDITIONAL SCHOOL ASST. - 17010</u>								
52610 Travel	10,000	10,000	-	10,000	5,000	10,000	10,000	-
TOTAL	10,000	10,000	-	10,000	5,000	10,000	10,000	-

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
<u>CEMETERY CARE - 17020</u>								
55000 Program	4,330	3,200	-	3,200	3,200	3,200	3,200	-
TOTAL	4,330	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.								
<u>CONTINGENCY RESERVE - 17030</u>								
55000 Program	(315,609)	1,120,000	(4,715)	1,115,285	1,120,000	400,000	400,000	(720,000)
TOTAL	(315,609)	1,120,000	(4,715)	1,115,285	1,120,000	400,000	400,000	(720,000)
TOTAL UNCLASSIFIED	26,399	1,542,255	(9,215)	1,533,040	1,553,800	1,051,664	1,051,664	(490,591)
<u>DEBT SERVICE</u>								
POLICE STATION BOND - 18040								
52710 Principal	275,000	275,000	-	275,000	275,000	275,000	275,000	-
52720 Interest	86,281	79,578	-	79,578	79,578	72,188	72,188	(7,390)
	361,281	354,578	-	354,578	354,578	347,188	347,188	(7,390)
HARRIET BEECHER STOWE ELEMENTARY SCHOOL BONDS - 18050								
52710 Principal	1,073,113	1,073,113	-	1,073,113	1,073,113	1,073,113	1,073,113	-
Less School Portion	(1,073,113)	(1,073,113)	-	(1,073,113)	(1,073,113)	(1,073,113)	(1,073,113)	-
52720 Interest	292,301	263,249	-	263,249	263,249	233,299	233,299	(29,950)
Less School Portion	(292,301)	(263,249)	-	(263,249)	(263,249)	(233,299)	(233,299)	29,950
	-	-	-	-	-	-	-	-
SCHOOL REVOLVING RENOVATION BONDS - 18060								
52710 Principal	118,523	118,523	-	118,523	118,523	106,620	106,620	(11,903)
Less School Portion	(118,523)	(118,523)	-	(118,523)	(118,523)	(106,620)	(106,620)	11,903
	-	-	-	-	-	-	-	-

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
<u>DEBT SERVICE</u>								
(continued)								
2017 CIP GO BONDS - 18070								
52710 Principal	200,000	120,000	-	120,000	120,000	120,000	120,000	-
Less School Portion	(55,000)	(55,000)	-	(55,000)	(55,000)	(55,000)	(55,000)	-
52720 Interest	22,307	18,708	-	18,708	18,708	15,858	15,858	(2,850)
Less School Portion	(6,036)	(4,799)	-	(4,799)	(4,799)	(3,493)	(3,493)	1,306
	161,271	78,909	-	78,909	78,909	77,365	77,365	(1,544)
KATE FURBISH ELEMENTARY SCHOOL BONDS - 18080								
52710 Principal	725,000	765,000	-	765,000	765,000	805,000	805,000	40,000
Less School Portion	(725,000)	(765,000)	-	(765,000)	(765,000)	(805,000)	(805,000)	(40,000)
52720 Interest	739,894	702,644	-	702,644	702,644	663,394	663,394	(39,250)
Less School Portion	(739,894)	(702,644)	-	(702,644)	(702,644)	(663,394)	(663,394)	39,250
	-	-	-	-	-	-	-	-
FIRE STATION BOND - 18090								
52710 Principal	556,000	550,000	-	550,000	550,000	550,000	550,000	-
52720 Interest	410,819	383,169	-	383,169	383,169	355,669	355,669	(27,500)
	966,819	933,169	-	933,169	933,169	905,669	905,669	(27,500)
2022 TAXABLE G/O BONDS - 18100								
52710 Principal	-	337,482	-	337,482	337,482	340,591	340,591	3,109
52720 Interest	-	163,893	-	163,893	163,893	160,784	160,784	(3,109)
	-	501,375	-	501,375	501,375	501,375	501,375	-
TOTAL DEBT SERVICE	1,489,371	1,868,031	-	1,868,031	1,868,031	1,831,597	1,831,597	(36,434)
TOTAL EXPENDITURES								
	75,688,575	88,301,937	158,160	88,460,097	86,868,575	92,160,456	91,640,234	3,338,297

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager	Manager Increase/ Decrease
<u>OTHER GENERAL FUND USES</u>								
<u>Transfers to Other Funds</u>								
59210 Special Revenue - Municipal	74,500	70,000	4,500	74,500	74,500	150,000	150,000	80,000
59400 Capital Projects - Municipal	3,416,500	3,561,760	-	3,561,760	3,561,760	3,774,044	3,774,044	212,284
59620 Enterprise Funds	125,000	125,000	-	125,000	125,000	125,000	125,000	-
TOTAL	3,616,000	3,756,760	4,500	3,761,260	3,761,260	4,049,044	4,049,044	292,284
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	150,000	150,000	80,000
	74,500	70,000	4,500	74,500	74,500	150,000	150,000	80,000
Capital Projects - Municipal: Indicates the General Fund transfers to certain Capital Projects. See Capital Budget.								
Sidewalk Program	100,000	100,000	-	100,000	100,000	125,000	125,000	25,000
Street Resurfacing/Rehab	2,100,000	2,200,000	-	2,200,000	2,200,000	2,300,000	2,300,000	100,000
Fire Vehicle Replacement	122,500	127,400	-	127,400	127,400	133,770	133,770	6,370
Police Vehicle Replacement	174,000	180,960	-	180,960	180,960	190,008	190,008	9,048
PW Equipment Replacement	395,000	410,800	-	410,800	410,800	429,286	429,286	18,486
P&R Vehicle Replacement	65,000	67,600	-	67,600	67,600	70,980	70,980	3,380
Facilities Repair Program	235,000	250,000	-	250,000	250,000	275,000	275,000	25,000
IT/Cable TV Equipment	225,000	225,000	-	225,000	225,000	250,000	250,000	25,000
	3,416,500	3,561,760	-	3,561,760	3,561,760	3,774,044	3,774,044	212,284
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	79,304,575	92,058,697	162,660	92,221,357	90,629,835	96,209,500	95,689,278	3,630,581

TOWN OF BRUNSWICK, MAINE

CAPITAL BUDGET & TAX INCREMENT FINANCING BUDGET

**For the Fiscal Year
July 1, 2024 - June 30, 2025**

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

	2022-23 Actual	2023-24 Council Approved	2023-24 Adj/Suppl.	2023-24 Final	2024-25 Dept Request	2024-25 Manager
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From General Fund Balance:

General Government

Downtown Restrooms Planning	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -
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Public Safety

FD Power Load Units	\$ -	\$ 182,000	\$ -	\$ 182,000	\$ -	\$ -
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PD Records Management Software Migration	\$ -	\$ 290,000	\$ -	\$ 290,000	\$ -	\$ -
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Public Works

Public Works Facility Planning	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ -
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Jordan Ave Sidewalk	\$ -	\$ 345,500	\$ -	\$ 345,500	\$ -	\$ -
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Stanwood/McKeen Pedestrian Improvements	\$ -	\$ 190,000	\$ -	\$ 190,000	\$ -	\$ -
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Union St Curb Reduction	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -
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Mare Brook Watershed	\$ -	\$ 110,000	\$ -	\$ 110,000	\$ 200,000	\$ 200,000
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Range Road Culvert (design-construction)	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ 200,000	\$ 200,000
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Bunganuc Road Culvert (design)	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -
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School Department

BHS Crooker Theater Lighting	\$ -	\$ -	\$ -	\$ -	\$ 140,000	\$ 140,000
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BHS Bleacher Replacement	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000
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BJHS Library Curtain Wall Windows	\$ -	\$ -	\$ -	\$ -	\$ 168,000	\$ 168,000
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Parks & Recreation

Simpsons Point Access (grant match)	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ -
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FJ Wood Bridge Amenities - Anniversary Par	\$ 330,000	\$ -	\$ -	\$ -	\$ -	\$ -
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Recreation Center Roof	\$ -	\$ 450,000	\$ -	\$ 450,000	\$ -	\$ -
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Mobility Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
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Edwards Field Parking Lot	\$ -	\$ -	\$ -	\$ -	\$ 525,000	\$ 525,000
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Use of Fund Balance	\$ 625,000	\$ 1,757,500	\$ -	\$ 1,757,500	\$ 1,533,000	\$ 1,533,000
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From Municipal Revenues:

Streets and Sidewalks

Street Resurfacing/Rehabilitation Program	\$ 2,100,000	\$ 2,200,000	\$ -	\$ 2,200,000	\$ 2,300,000	\$ 2,300,000
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Sidewalk Program	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	\$ 125,000	\$ 125,000
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Vehicle/Equipment Replacement

Fire Vehicle Replacement	\$ 122,500	\$ 127,400	\$ -	\$ 127,400	\$ 133,770	\$ 133,770
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Police Vehicle Replacement	\$ 174,000	\$ 180,960	\$ -	\$ 180,960	\$ 190,008	\$ 190,008
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PW Equipment Replacement	\$ 395,000	\$ 410,800	\$ -	\$ 410,800	\$ 429,286	\$ 429,286
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P&R Vehicle Replacement	\$ 65,000	\$ 67,600	\$ -	\$ 67,600	\$ 70,980	\$ 70,980
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Other Reserves

Facilities Repair Program	\$ 235,000	\$ 250,000	\$ -	\$ 250,000	\$ 275,000	\$ 275,000
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IT/Cable TV Equipment	\$ 225,000	\$ 225,000	\$ -	\$ 225,000	\$ 250,000	\$ 250,000
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Municipal Revenues	\$ 3,416,500	\$ 3,561,760	\$ -	\$ 3,561,760	\$ 3,774,044	\$ 3,774,044
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	2022-23 Actual	2023-24 Council Approved	2023-24 Adj/Suppl.	2023-24 Final	2024-25 Dept Request	2024-25 Manager
From Reserves/Other Sources: (also see TIF budget)						
<i>Downtown TIF Revenues</i>						
Cedar St Parking - DOT match	69,000	98,000	-	98,000	-	-
Pleasant Street Corridor	100,000	175,000	-	175,000	-	-
Federal/Mason Pedestrian Improv	-	10,000	-	10,000	40,400	40,400
Mobility Infrastructure	-	-	-	-	50,000	50,000
<i>Brunswick Landing and Brunswick Executive Airport TIF Revenues</i>						
Maine DOT MPI match - McKeen St	395,000	-	-	-	-	-
Maine DOT MPI match - Maine St	-	490,000	-	490,000	367,000	367,000
Public Safety - Engine 2	100,000	-	-	-	-	-
Landing Drive Construction	99,644	280,000	-	280,000	-	-
Jordan Ave/Bath Rd Ped Improv	-	97,000	-	97,000	-	-
<i>Cook's Corner TIF Revenues</i>						
Perryman Drive Extension	100,000	-	-	-	-	-
Mobility Infrastructure	-	-	-	-	50,000	50,000
Cook's Corner Pedestrian Improv	20,000	40,000	-	40,000	150,000	150,000
Cook's Corner Revitalization	200,000	200,000	-	200,000	200,000	200,000
Use of Reserves/Other Sources	1,083,644	1,390,000	-	1,390,000	857,400	857,400
TOTAL CAPITAL PROJECTS AND RESERVES	5,125,144	6,709,260	-	6,709,260	6,164,444	6,164,444

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

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Estimated	2024-25 Department	2024-25 Manager
<u>DOWNTOWN & TRANSIT-ORIENTED TIF DISTRICT</u>							
<u>Property Tax Revenues</u>							
District Increment Value	36,787,460	36,787,460	(1,330,360)	35,457,100	35,457,100	35,457,100	35,457,100
Tax Rate	21.69	23.29	-	23.29	23.29	23.99	0.25
Tax Increment Revenue	797,920	856,780	-	825,796	825,796	850,616	8,864
TOTAL REVENUES	797,920	856,780	-	825,796	825,796	850,616	8,864
<u>TIF Program Expenditures</u>							
Downtown Master Plan							
Cedar St Parking - DOT match	69,000	98,000	-	98,000	98,000	-	98,000
Federal/Mason Ped Improv	-	10,000	-	10,000	10,000	-	10,000
Riverwalk	-	-	-	-	-	-	-
Downtown Sidewalks & Lighting	-	-	-	-	-	-	-
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	100,000	175,000	-	175,000	175,000	-	175,000
Brunswick Link (expanded operat	70,000	88,000	-	88,000	88,000	277,698	88,000
Brunswick Link (capital)	20,000	20,000	-	20,000	20,000	22,500	20,000
MetroBreez	86,170	89,055	-	89,055	89,055	95,765	89,055
TOTAL EXPENDITURES	470,170	605,055	-	605,055	605,055	520,963	605,055
Revenues less Expenditures	327,750	251,725	-	220,741	220,741	329,653	(596,191)
Amount expended from TIF Funds	-	-	-	-	-	-	-
Amount transferred to CP or SR Funds	169,000	283,000	-	283,000	283,000	-	283,000
Amount transferred to General Fund	301,170	322,055	-	322,055	322,055	520,963	322,055
<u>Downtown & Transit-Oriented TIF District Balance</u>							
Fiscal year beginning balance	3,887	331,637	-	331,637	331,637	552,378	552,378
Fiscal year ending balance	331,637	583,362	-	552,378	552,378	882,031	(43,813)

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

	2022-23	2023-24	2023-24	2023-24	2023-24	2024-25	2024-25
	Actual	Adopted	Adjustments	Available	Estimated	Department	Manager

SEAHAWK TIF DISTRICT

Property Tax Revenues

District Increment Value	14,124,300	14,124,300	(66,400)	14,057,900	14,057,900	14,057,900	14,057,900
Tax Rate	21.69	23.29	-	23.29	23.29	23.99	0.25
Tax Increment Revenue	306,356	328,955	-	327,408	327,408	337,249	3,514
TOTAL REVENUES	306,356	328,955	-	327,408	327,408	337,249	3,514

TIF Program Expenditures

Credit Enhancement Agreement	149,650	162,711	1,180	163,891	163,891	168,807	168,807
Brunswick Downtown Association	95,000	90,000	-	90,000	90,000	100,000	100,000
Professional & Administrative Costs	70,000	70,000	-	70,000	70,000	70,000	70,000
TOTAL EXPENDITURES	314,650	322,711	1,180	323,891	323,891	338,807	338,807

Revenues less Expenditures **(8,294)** **6,244** **(1,180)** **3,517** **3,517** **(1,558)** **(335,293)**

Amount expended from TIF Funds	149,650	162,711	1,180	163,891	163,891	168,807	168,807
Amount transferred to CP and SR Funds	-	-	-	-	-	-	-
Amount transferred to General Fund	165,000	160,000	-	160,000	160,000	170,000	170,000

Seahawk TIF District Balance

Fiscal year beginning balance	38,178	29,884	-	29,884	29,884	33,401	33,401
Fiscal year ending balance	29,884	36,128	-	33,401	33,401	31,843	(301,892)

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

	2022-23	2023-24	2023-24	2023-24	2023-24	2024-25	2024-25
	Actual	Adopted	Adjustments	Available	Estimated	Department	Manager

BRUNSWICK LANDING AND BRUNSWICK EXECUTIVE AIRPORT TIF DISTRICTS

Property Tax Revenues

District Increment Value	113,398,892	113,398,892	6,861,404	120,260,296	120,260,296	120,260,296	120,260,296
Tax Rate	21.69	23.29	-	23.29	23.29	23.99	0.25
Tax Increment Revenue	2,459,622	2,641,060	-	2,800,862	2,800,862	2,885,045	30,065
TOTAL REVENUES	2,459,622	2,641,060	-	2,800,862	2,800,862	2,885,045	30,065

TIF Program Expenditures

Credit Enhancement Agreement	1,229,811	1,320,530	-	1,400,431	1,400,431	1,442,523	15,033
Road Improvements							
Qualified road work	200,000	250,000	-	250,000	250,000	250,000	250,000
MaineDOT MPI match	395,000	370,000	-	370,000	370,000	367,000	367,000
Bath Rd/Jordan Ave Ped Improv	-	97,000	-	97,000	97,000	-	-
Public Safety - Police/Fire vehicles	150,000	190,000	-	190,000	190,000	190,000	190,000
Engine 2 - Advance repayment	100,000	-	-	-	-	-	-
Professional & Administrative Costs	50,000	50,000	-	50,000	50,000	50,000	50,000
Economic Devel - BDC loan program	-	-	-	-	-	-	-
Recreational Trails - Kate Furbish Preser	-	-	-	-	-	-	-
Road/Infrastructure Improvements	-	-	-	-	-	-	-
Katahdin Drive extension	-	-	-	-	-	-	-
Landing Drive - Advance repmt	99,644	280,000	-	280,000	280,000	-	-
TOTAL EXPENDITURES	2,224,455	2,557,530	-	2,637,431	2,637,431	2,299,523	872,033

Revenues less Expenditures	235,167	83,530	-	163,431	163,431	585,523	(841,968)
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Amount expended from TIF Funds	1,229,811	1,320,530	-	1,400,431	1,400,431	1,442,523	15,033
Amount transferred to CP and SR Funds	594,644	747,000	-	747,000	747,000	367,000	367,000
Amount transferred to General Fund	400,000	490,000	-	490,000	490,000	490,000	490,000

BL and BEA TIF District Balance

Fiscal year beginning balance	40,246	275,413	-	275,413	275,413	438,844	438,844
Fiscal year ending balance	275,413	358,943	-	438,844	438,844	1,024,367	(403,124)

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

2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Estimated	2024-25 Department	2024-25 Manager
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COOK'S CORNER TIF DISTRICT

Property Tax Revenues

District Increment Value	32,139,410	32,139,410	9,980,110	42,119,520	42,119,520	42,119,520	42,119,520
Tax Rate	21.69	23.29	-	23.29	23.29	23.99	0.25
Tax Increment Revenue	697,104	748,527	-	980,964	980,964	1,010,447	10,530
TOTAL REVENUES	697,104	748,527	-	980,964	980,964	1,010,447	10,530

TIF Program Expenditures

Brunswick Downtown Assoc	-	50,000	-	50,000	50,000	50,000	50,000
Affordable Housing Support Fund	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	40,000	-	40,000	40,000	-	-
Perryman Drive Extension	100,000	-	-	-	-	-	-
TOTAL EXPENDITURES	570,000	290,000	-	290,000	290,000	250,000	250,000

Revenues less Expenditures	127,104	458,527	-	690,964	690,964	760,447	(239,470)
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Amount expended from TIF Funds	-	-	-	-	-	-	-
Amount transferred to CP and SR Funds	570,000	240,000	-	240,000	240,000	200,000	200,000
Amount transferred to General Fund	-	50,000	-	50,000	50,000	50,000	50,000

Cook's Corner TIF District Balance

Fiscal year beginning balance	173,417	300,521	-	300,521	300,521	991,485	991,485
Fiscal year ending balance	300,521	759,048	-	991,485	991,485	1,751,932	752,015

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

	2022-23	2023-24	2023-24	2023-24	2023-24	2024-25	2024-25
	Actual	Adopted	Adjustments	Available	Estimated	Department	Manager

SUMMARY OF TAX INCREMENT FINANCING BUDGET

<u>Property Tax Revenues</u>							
District Increment Value	196,450,062	196,450,062	15,444,754	211,894,816	211,894,816	211,894,816	211,894,816
Tax Rate	21.69	23.29	-	23.29	23.29	23.99	0.25
Tax Increment Revenue	4,261,002	4,575,322	-	4,935,030	4,935,030	5,083,357	52,973
TOTAL REVENUES	4,261,002	4,575,322	-	4,935,030	4,935,030	5,083,357	52,973
<u>TIF Program Expenditures</u>							
Credit Enhancement Agreement	1,379,461	1,483,241	1,180	1,564,322	1,564,322	1,611,330	183,840
Debt Service (People Plus Bldg)	-	-	-	-	-	-	-
Downtown Master Plan							
Cedar St Parking - DOT match	69,000	98,000	-	98,000	98,000	-	98,000
Federal/Mason Ped Improv	-	10,000	-	10,000	10,000	-	10,000
Jordan/Bath Ped Design	-	97,000	-	97,000	97,000	-	-
Downtown Sidewalks & Lighting	-	-	-	-	-	-	-
Facility Operation (Train Station/Visitors	125,000	125,000	-	125,000	125,000	125,000	125,000
Economic Development	370,000	170,000	-	120,000	120,000	120,000	120,000
Transit-Oriented Projects							
Pleasant Street MDOT grant match	100,000	175,000	-	175,000	175,000	-	175,000
Brunswick Link (expanded operat	70,000	88,000	-	88,000	88,000	277,698	88,000
Brunswick Link (capital)	20,000	20,000	-	20,000	20,000	22,500	20,000
MetroBreez	86,170	89,055	-	89,055	89,055	95,765	89,055
Road Improv - Qualified Roads	200,000	250,000	-	250,000	250,000	250,000	250,000
MDOT match - MPI	395,000	370,000	-	370,000	370,000	367,000	367,000
Public Safety - Police/Fire vehicles	150,000	190,000	-	190,000	190,000	190,000	190,000
Engine 2 - Advance repayment	100,000	-	-	-	-	-	-
Brunswick Downtown Association	95,000	140,000	-	140,000	140,000	150,000	150,000
Recreational Trails - Kate Furbish Preser	-	-	-	-	-	-	-
Road/Infrastructure Improvements							
Katahdin Drive extension	-	-	-	-	-	-	-
Landing Drive - Advance repmt	99,644	280,000	-	280,000	280,000	-	-
Cook's Corner projects	320,000	240,000	-	240,000	240,000	200,000	200,000
TOTAL EXPENDITURES	3,579,275	3,825,296	1,180	3,856,377	3,856,377	3,409,293	2,065,895
Revenues less Expenditures	681,727	750,026	(1,180)	1,078,653	1,078,653	1,674,065	(2,012,922)

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

2022-23	2023-24	2023-24	2023-24	2023-24	2024-25	2024-25	2024-25
Actual	Adopted	Adjustments	Available	Estimated	Department	Manager	

SUMMARY OF TAX INCREMENT FINANCING BUDGET (Cont'd)

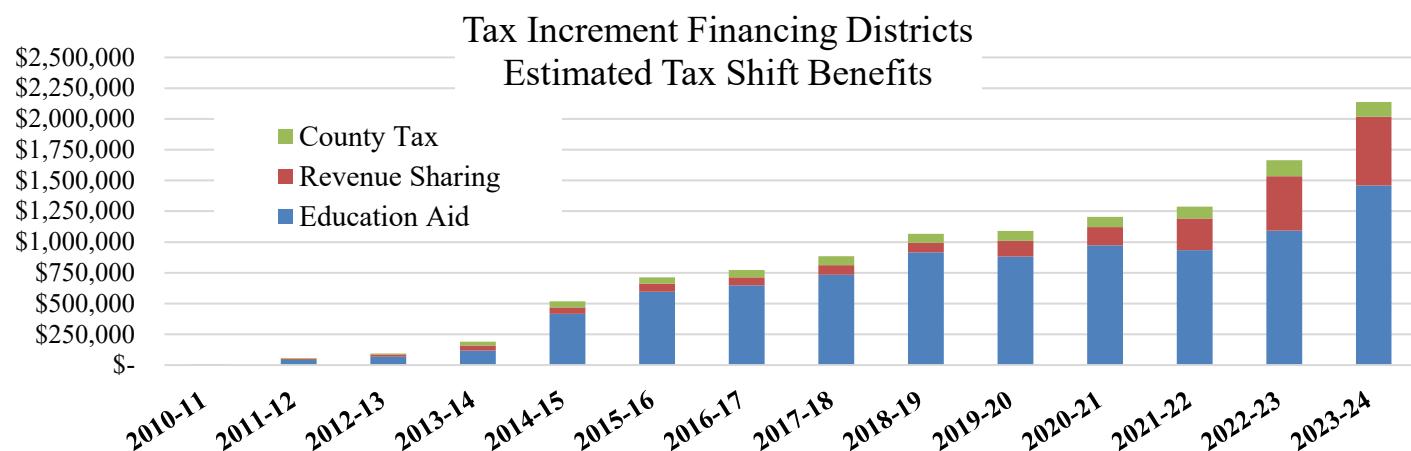
Total Tax Increment Financing Balance

Fiscal year beginning balance	255,728	937,455	-	937,455	937,455	2,016,108	2,016,108
Fiscal year ending balance	937,455	1,687,481	-	2,016,108	2,016,108	3,690,173	3,187
Amount expended from TIF Funds	1,379,461	1,483,241	1,180	1,564,322	1,564,322	1,611,330	183,840
Amount transferred to CP and SR Funds	1,333,644	1,270,000	-	1,270,000	1,270,000	567,000	850,000
Amount transferred to General Fund	866,170	1,022,055	-	1,022,055	1,022,055	1,230,963	1,032,055

Estimated Annual Tax Shift Benefit

Total sheltered value	196,450,062	196,450,062	15,444,754	211,894,816	211,894,816	211,894,816	211,894,816
State Aid to Education		932,892				1,458,115	
Revenue Sharing		258,493				559,268	
County Tax		96,263				119,885	
		1,287,648				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>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Cash & Investments	16,170,103	24,174,102	24,410,240	37,148,709	47,116,182
Taxes Receivable	863,629	1,415,815	986,649	780,851	1,050,085
Tax Liens & Acquired Property	294,929	300,001	206,757	136,352	140,645
Accounts Receivable	873,255	970,715	1,220,899	1,282,883	1,395,432
Due From Other Funds	6,360,945	-	3,465,252	-	-
Advances to Other Funds	727,778	1,582,610	586,606	591,696	384,981
Other	39,392	21,395	36,047	55,182	37,500
TOTAL ASSETS	25,330,031	28,464,638	30,912,450	39,995,673	50,124,825
<u>LIABILITIES</u>					
Accounts Payable	841,707	1,096,646	1,063,024	1,024,193	1,040,736
Accrued Payroll	3,820,607	4,035,079	4,061,265	4,676,205	4,235,966
Due to Other Funds	105,414	1,211,257	-	3,309,365	10,129,569
Other	204,377	389,052	176,682	163,491	149,704
TOTAL LIABILITIES	4,972,105	6,732,034	5,300,971	9,173,254	15,555,975
<u>DEFERRED INFLOWS</u>					
Deferred Property Taxes	716,262	764,028	444,809	392,128	485,267
Deferred Revenues	264,348	346,738	496,261	460,789	324,909
Lease related	-	-	-	39,128	33,911
TOTAL DEFERRED INFLOWS	980,610	1,110,766	941,070	892,045	844,087
<u>FUND BALANCES</u>					
Non-spendable	767,170	1,604,005	622,653	646,878	422,481
Restricted	2,734,813	2,418,083	4,276,760	6,593,518	6,587,659
Assigned	3,445,194	4,597,167	2,655,425	2,075,375	5,559,120
Unassigned	12,430,139	12,002,583	17,115,571	20,614,603	21,155,503
TOTAL FUND BALANCE	19,377,316	20,621,838	24,670,409	29,930,374	33,724,763
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	25,330,031	28,464,638	30,912,450	39,995,673	50,124,825

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>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Taxes	47,471,712	49,424,031	53,382,098	55,153,531	58,279,497
Licenses, Fees & Permits	722,963	535,870	793,475	757,604	724,152
Intergovernmental	14,466,298	17,038,818	18,869,314	21,159,491	23,485,967
Charges for Service	1,574,280	1,683,273	1,729,126	2,041,806	2,435,815
Fines and Penalties	43,224	43,860	28,047	39,472	48,565
Interest on Investments	425,712	300,692	89,306	94,690	1,226,011
Other	524,175	450,850	503,234	690,978	603,936
TOTAL REVENUES	65,228,364	69,477,394	75,394,600	79,937,572	86,803,943
<u>EXPENDITURES</u>					
General Government	3,797,725	4,184,097	4,453,697	4,645,005	5,290,254
Public Safety	9,160,603	9,952,658	10,418,384	10,927,887	12,042,686
Public Works	3,732,136	3,771,060	3,673,995	4,340,723	4,915,281
Human Services	202,823	374,486	326,105	240,017	289,961
Education	37,779,553	39,756,590	40,752,499	42,193,074	47,431,611
Recreation & Culture	3,083,440	3,230,972	3,178,169	3,412,614	3,818,857
Debt Service	2,628,705	2,556,331	3,934,013	3,660,271	3,704,864
County Tax	1,565,279	1,590,123	1,674,551	1,664,113	1,713,824
Unclassified	199,922	103,265	70,742	31,198	26,399
TOTAL EXPENDITURES	62,150,186	65,519,582	68,482,155	71,114,902	79,233,737
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers In	600,000	678,946	763,000	875,344	947,370
Transfers Out	(3,106,118)	(3,392,236)	(3,626,874)	(4,438,049)	(4,723,187)
	(2,506,118)	(2,713,290)	(2,863,874)	(3,562,705)	(3,775,817)
EXCESS OF REVENUES AND OTHER SOURCES					
OVER/(UNDER) EXPENDITURES AND OTHER USES	572,060	1,244,522	4,048,571	5,259,965	3,794,389
BEGINNING FUND BALANCE	18,805,256	19,377,316	20,621,838	24,670,409	29,930,374
ENDING FUND BALANCE	19,377,316	20,621,838	24,670,409	29,930,374	33,724,763

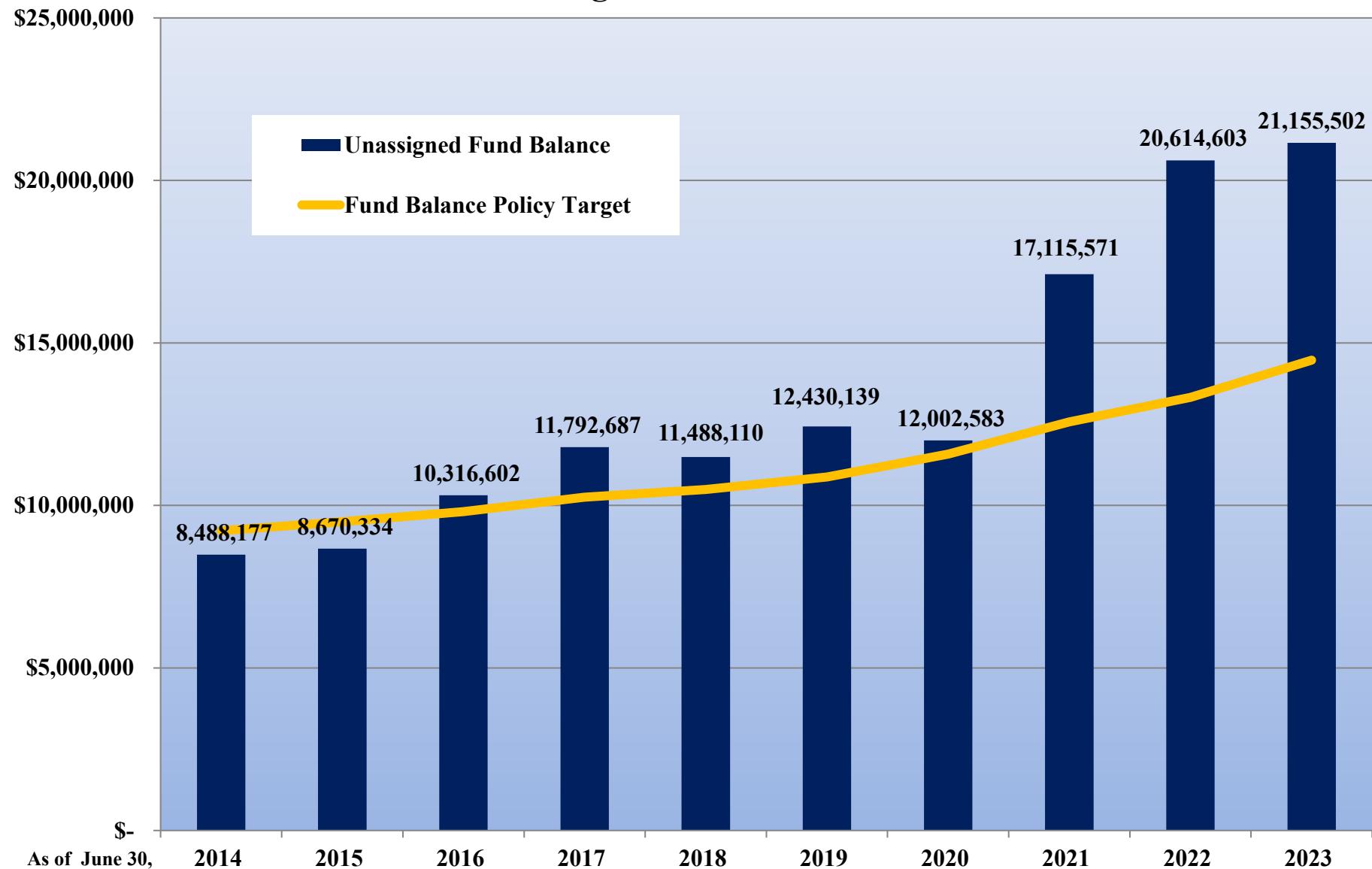
Notes: This statement is produced using generally accepted accounting principals (GAAP Basis). To reconcile the GAAP basis to the basis used for budget purposes (Budget Basis), it is necessary to subtract from the GAAP basis the amount the State of Maine contributes to the Maine Public Employees Retirement 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

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

Fiscal Year Ended	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Fund										
Nonspendable										
Long-term loans and advances	\$ -	\$ 454,080	\$ 363,264	\$ 272,448	\$ 181,632	\$ 727,778	\$ 1,582,610	\$ 586,606	\$ 591,696	\$ 384,981
Inventories and prepaids	36,767	37,711	25,220	26,523	28,015	39,392	21,395	36,047	55,182	37,500
Restricted										
Education	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	4,935,746
Municipal purposes	207,738	211,045	240,201	253,542	278,968	302,851	338,920	1,060,756	1,657,024	1,751,913
Assigned	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	5,559,120
Unassigned	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	21,155,502
Total General Fund	<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>	<u>\$33,824,762</u>
General Fund Revenues	\$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	\$86,803,943
Unrestricted Fund Balance	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	26,714,622
As a % of Revenues	18.27%	17.89%	19.46%	21.93%	23.53%	24.34%	23.89%	26.22%	28.38%	30.78%
Unassigned Fund Balance	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	21,155,502
As a % of Revenues	15.34%	15.21%	17.54%	19.17%	18.25%	19.06%	17.28%	22.70%	25.79%	24.37%
Target Unassigned Balance	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	14,470,217
Amount Above/(Below) Target	(733,022)	(830,146)	509,123	1,537,740	995,244	1,556,571	420,701	4,547,291	7,289,010	6,685,285

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

Town of Brunswick Unassigned Fund Balance

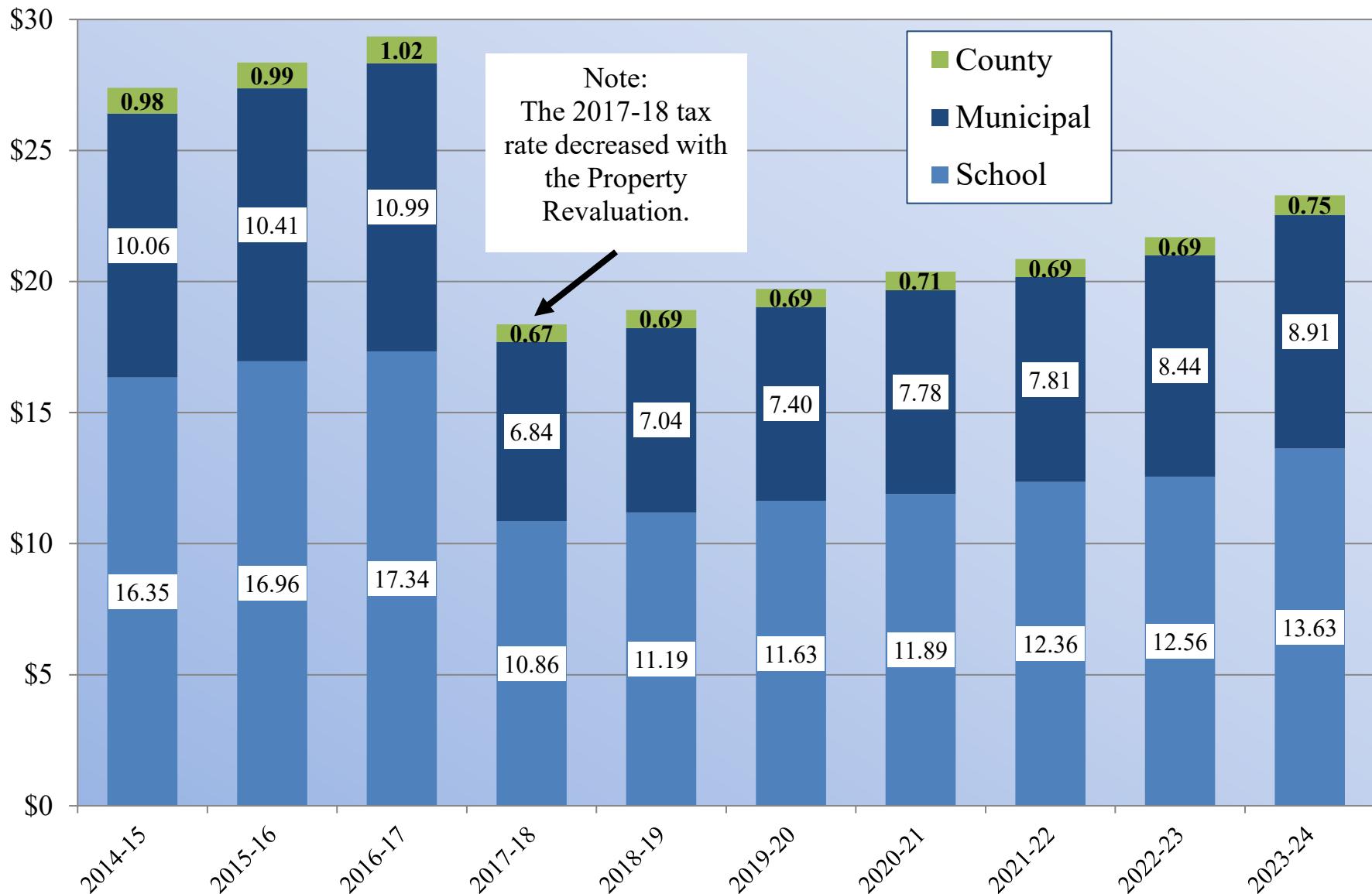


Town of Brunswick
General Fund Budget Comparisons

	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	Fiscal 2023-24
Revenues & Other Sources										
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	14,733,379
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	33,331,026
	-5.94%	-1.17%	1.43%	1.43%	-1.30%	7.52%	1.62%	10.14%	20.41%	9.95%
Expenditures & Other Uses										
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%
Net From Property Taxes										
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	22,501,928
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	58,727,671
	5.11%	4.67%	4.06%	2.59%	3.45%	5.50%	6.44%	4.59%	6.75%	8.76%
Tax Rate Valuation	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	2,521,583,121
Percent Increase	1.81%	1.13%	0.55%	63.91%	0.44%	1.22%	3.05%	2.13%	2.67%	1.28%
Tax Rates (per 1,000)										
Municipal	10.06	10.41	10.99	6.84	7.04	7.40	7.78	7.81	8.44	8.91
School	16.35	16.96	17.34	10.86	11.19	11.63	11.89	12.36	12.56	13.63
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)	119,277
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	14,733,379
(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

Mil rate



Town of Brunswick Tax Rates - Percentage by category

