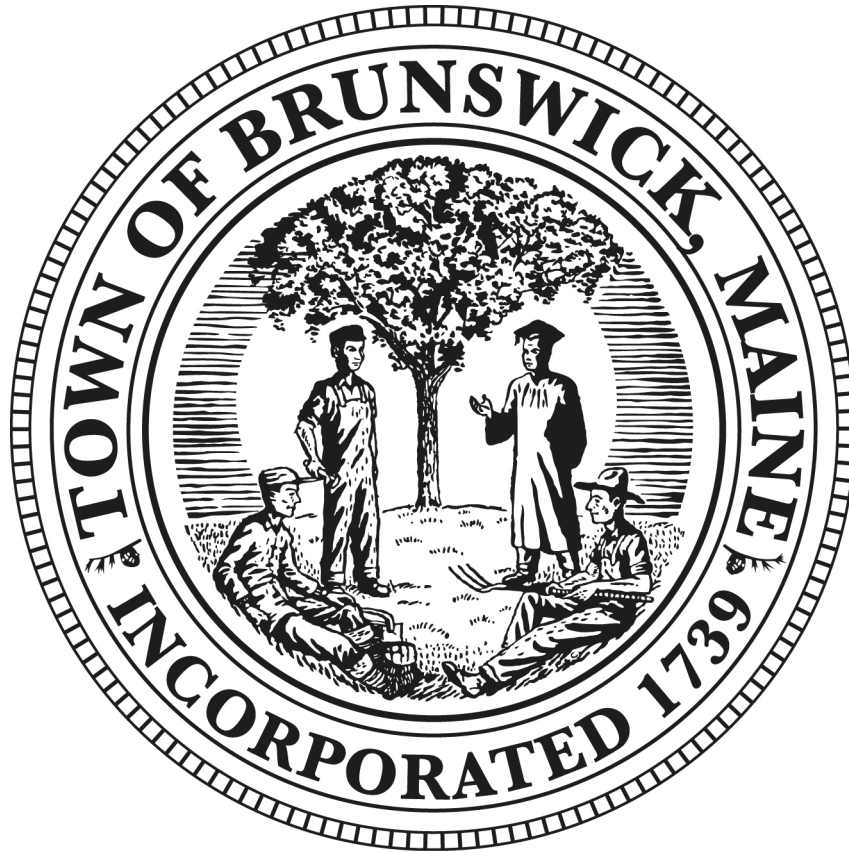


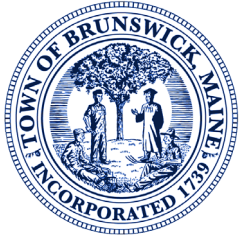
TOWN OF BRUNSWICK, MAINE



MUNICIPAL BUDGET

**Manager's Proposed
April 1, 2024**

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



Town of Brunswick, Maine

INCORPORATED 1739

OFFICE OF THE TOWN MANAGER

85 UNION STREET

BRUNSWICK, MAINE 04011-2418

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April 1, 2024

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

In accordance with the Charter of the Town of Brunswick, Maine, the proposed General Fund budget for the period July 1, 2024 to June 30, 2025 is presented for your consideration. It combines the municipal services budget, as proposed by the Interim Town Manager, with the education budget, as proposed by the School Board. The County tax levy is added to these to produce a total budget, which becomes the basis for the property tax levy – by far, the largest funding source. This proposed budget assumes a 0.5% valuation increase. Applying last year's tax rate to this "new" value results in an additional \$293,638 in revenue, which can be allocated to the municipal, school, and county budgets.

Total Annual Operating Budget

Combining the increases in the municipal and school budgets, along with the increase in the County tax, results in an increase of \$1,991,546 in the total amount to be raised from property taxes. Assuming a 0.5% valuation increase, this would increase the property tax rate by 2.88%. A summary of the budget components and their impact on the property tax levy can be found on pages 4 and 5 of the budget document.

	<u>Net From Property Taxes</u>				
	<u>Adopted</u> <u>2023-24</u>	<u>Manager</u> <u>2024-25</u>	<u>Manager</u> <u>Increase</u>	<u>Manager</u> <u>Increase</u>	<u>Impact on</u> <u>Tax Rate</u>
Municipal	\$22,501,928	\$23,176,030	\$674,102	3.00%	0.94%
School	34,333,927	35,551,364	1,217,437	3.55%	1.76%
County	<u>1,891,816</u>	<u>1,991,823</u>	<u>100,007</u>	<u>5.29%</u>	<u>0.17%</u>
Total	\$58,727,671	\$60,719,217	\$1,991,546	3.39%	2.88%

<u>Tax Rate Valuation</u>	\$2,521,583,121	\$2,534,191,037	\$12,607,916	0.50%
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While this budget document contains the total proposed revenues and expenditures for both municipal and school operations, it only includes details for the municipal departments. The School Department's totals are incorporated in this document as requested by the School Board. The details of the school budget are available from the School Department and will be provided to you when it is available.

Annual Operating Budget

Municipal Services Budget

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

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

Municipal Expenditures

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

- Personnel – Salaries and benefits continue to comprise the largest portion of the municipal expenditure budget. Funding the salaries and benefits of existing personnel increases the budget by approximately \$1,896,039. This includes approximately \$100,000 for the Maine Paid Family and Medical Leave Act, which the Town will be required to begin funding January 1, 2025. The increase in wages is the direct reflection of the labor market and the increasing cost of attracting and retaining quality personnel. The budget does not include the addition of any new positions.
- Contractual – This category includes a range of services, and in total adds \$1,198,072 to the budget. The largest contributor to this increase is the \$300,000 budgeted for the revaluation. The next largest increases are Refuse and Recycling disposal fees at \$193,658, of which \$94,074 is the addition of collection on private roads, the Library allocation at \$108,003, Professional Services for the Comp Plan at \$75,000, and Winter Equipment Rental (contracted plowing) at \$71,390.
- Programs – This category includes the amounts paid to MCOG, the BDA, the Town Commons Committee and Growstown School, the MetroBreez and the Brunswick Link. The \$278,260 increase in the 2024-25 budget is primarily due to the Brunswick Link, which has requested \$266,045 more than the previous year. Costs of personnel, R&M vehicles and an increase in ADA services are the major drivers of this increase.
- Transfers to Other Funds – This category is increasing by \$242,284, or 6.4%. Of this increase, \$80,000 is the amount estimated for the expansion of the Property Tax Assistance Program in 2024-25. The balance reflects the annual increase in funding the Vehicle/Equipment, Facilities and IT/Cable TV Reserves, which is 4.5% in 2024-25.

Municipal Revenues and Other Sources

Property taxes are the largest source of funding for the municipal portion of the budget, covering 57% of the municipal expenditures. The two largest municipal non-property tax revenues are vehicle excise tax and state revenue sharing.

- Excise Tax – The budget projects receipts of \$4,000,000, an increase of \$300,000 over the current year's budget. While excise tax receipts are on track for this year, we will continue to monitor this trend and adjust our projections if necessary.
- Revenue Sharing – The budget projects an increase of \$588,565 in State Revenue Sharing (SRS) funds. The budget estimate of \$5,754,834 is based on the estimates provided by the State Treasurer's office, and reflects the State's Revenue Forecasting committee's anticipated growth in state revenues. This forecast may be optimistic, but we have included it in this budget as we have sufficient funds in a revenue sharing reserve should there be a revenue sharing shortfall.

Fund Balance has been discussed at length during this budget process, and the Manager's Proposed Budget includes \$985,000 in fund balance to reduce taxes. This consists of the

standard \$500,000 which has been proven to be a sustainable amount to use in the budget each year. An additional \$160,000 is included to offset the second year paying the additional County tax that resulted from the County's change from a calendar year to a fiscal year.

Certain Council members have suggested that other one-time expenditures in the budget be offset with the use of fund balance. My recommendation is to use \$300,000 in fund balance to offset the amount budgeted for the property revaluation, and \$25,000 to offset a portion of the amount budgeted for professional services in the Planning Department. I do not recommend offsetting the full \$75,000 budgeted for the Comp Plan, as I am concerned that if this amount is not sufficient, or if the project is not completed within the 2024-25 fiscal year, we will need to increase the budget for this line again in 2025-26.

Education Budget

The budget delivered by the School Board proposes a total budget increase of \$1,648,894, or 3.12%. Due to an increase of \$1,219,805 in anticipated State Aid to Education, offset by a decrease in use of balances and other revenues of \$788,348, the budget increase in the property tax requirement is \$1,217,437 or 3.55%. Assuming a 0.5% increase in property valuation, this translates to a 1.76% tax rate increase. The School Department will be making its budget presentation to the Town Council and the details of the education budget will be provided under separate cover.

County Tax

The 2024-25 budget includes the Cumberland County tax levy of \$1,991,823, an increase of \$100,007, or 5.29%. As a reminder, the County levy includes \$156,447 related to the County's 2023 change from calendar year to fiscal year budgeting. The Town has made an agreement to pay the additional 6-month assessment over 5 years at \$156,447 per year, and 2024-25 is the second year of payments. As was done last year, this budget proposal includes an additional use of general fund balance in the amount of \$160,000 to offset this second payment.

Capital Budget

In accordance with the Town's Fund Balance Policy, the amount of Unassigned General Fund Balance over the target is to be used for capital or one-time expenditures. In the Manager's Proposed Capital Improvement Program (CIP) for 2025-2029 I have proposed that a portion of the Fund Balance be used to fund the following.

- Mare Brook Watershed - \$170,000 to fund the match for an additional grant to continue work on the Mare Brook Watershed Restoration Project. Construction and implementation of the proposed retrofits throughout the watershed are expected to be undertaken over several years. Grant funding is through the Maine DEP's Nonpoint Source Water Pollution Control ("319") Grant Program.
- Mobility Infrastructure - \$50,000 as part of a larger project to increase the availability of streetscape amenities and to close gaps in the transportation network important for people walking and bicycling. These amenities include wayfinding signs to connect people to trails and destinations, bike racks to improve Brunswick's bikability, and benches to improve Brunswick's walkability. The funding will include an additional \$100,000 from Downtown and Cook's Corner TIF revenues.

- Edward's Field Parking Lot - \$525,000 to upgrade the existing parking area. The upgrades will include paving the existing surface, landscaped islands, lighting, ADA parking, a walking path to Jordan Ave, and a new security fence for the existing Parks Department Facility.
- Range Road Culvert - \$200,000 to permit and replace a 60-linear foot, 42-inch diameter reinforced concrete culvert that crosses Range Road about 400 feet in from Pleasant Street.
- Brunswick High School Bleachers - \$250,000 to replace the bleachers in the gym, which are 28 years old.
- Brunswick Junior High School Curtain Wall - \$168,000 to replace the two window systems in the BJHS Library. The old wood framed windows are leaking badly, and will be replaced by aluminum clad windows matching the other windows in that section of the building.

Tax Increment Financing (TIF) Budget

The TIF budget for 2024-25 provides details for the sources and uses of funds generated in the Town's TIF Districts. The largest uses of the TIF funds include the match for a Maine DOT Municipal Partnership Initiatives (MPI) grant for Maine Street, from Bath Road to Richards Drive, and allocations for the Cook's Corner Revitalization projects. In the TIF budget, you will also see funds budgeted to be transferred to the General Fund to support qualifying activities. These include transit-oriented uses such as the subsidy for the Train Station/Visitors Center, the MetroBreez and the Brunswick Link. Economic development costs are also eligible for TIF funding, such as the Brunswick Downtown Association allocation. If the budget for those items is reduced, the transfer from the TIFs would also be reduced, as TIF funds can only be used for qualifying expenditures.

Other Considerations

Finally, we continue to refine our valuation estimate, and may change this at some point in the process. We will also continue to monitor revenues and anticipate costs, and be prepared to make adjustments as the budget progresses towards adoption.

Acknowledgements

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

Thank you to the Town Council for working with me over the past two months. I look forward to discussing the 2024-25 budget with you in multiple workshops over the next six weeks.

Respectfully,

Julia AC Henze

Julia AC Henze
Interim Town Manager

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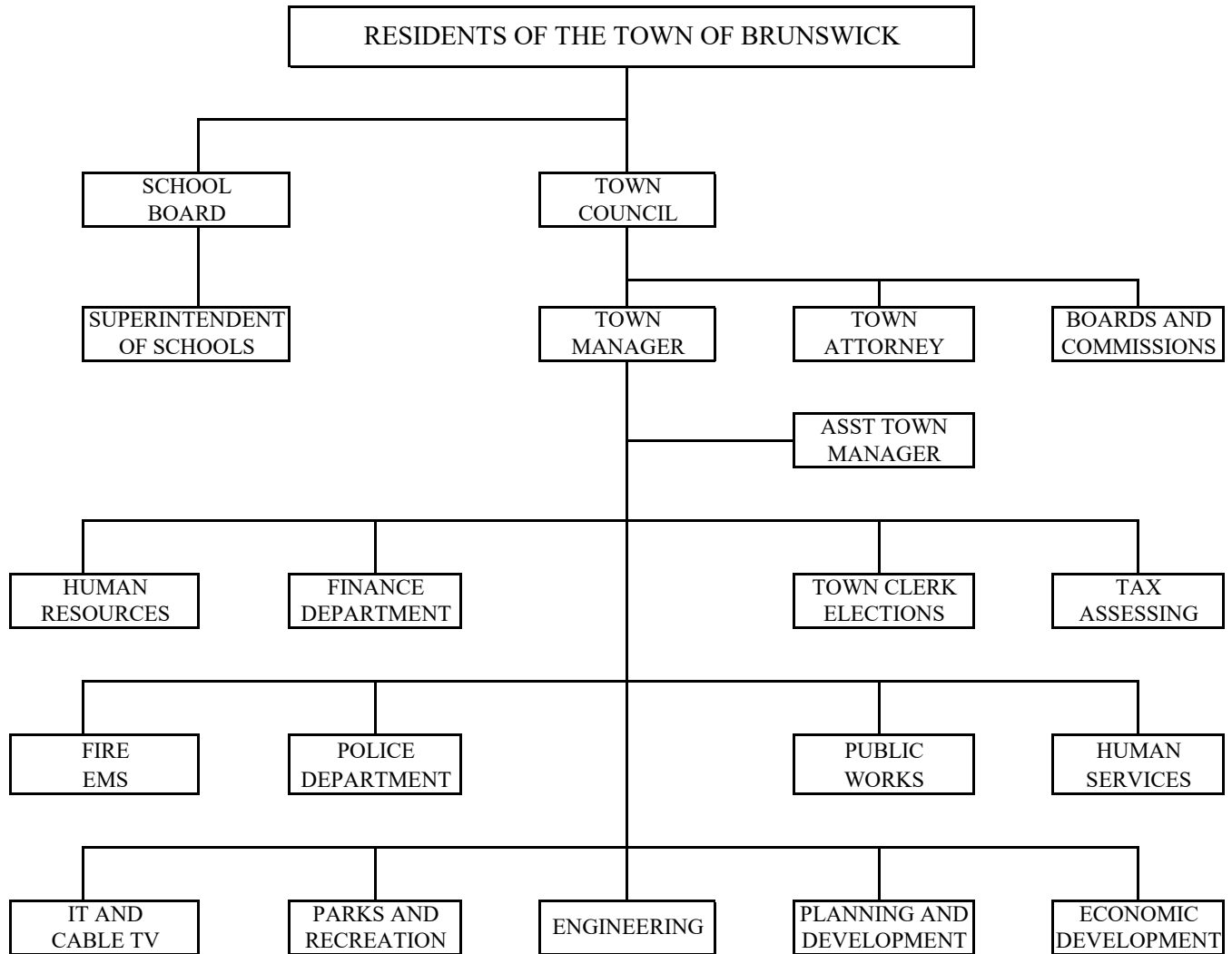
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Town of Brunswick, Maine

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 Brilliant
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

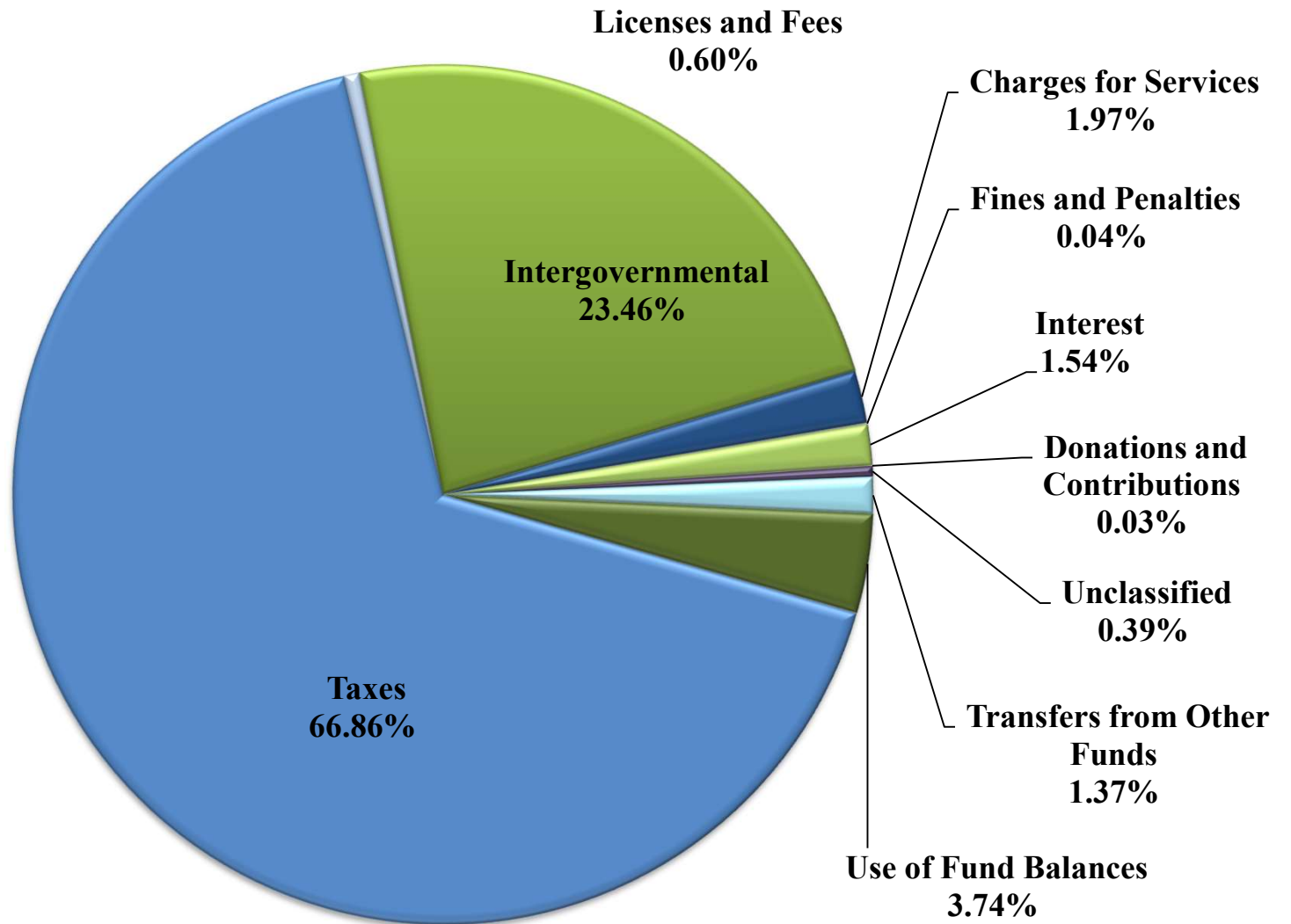
	Adopted 2023-24	Department 2024-25	Department Increase (Decrease)	Department Increase (Decrease)	Manager 2024-25	Manager Increase (Decrease)	Manager Increase (Decrease)	
<u>Revenues & Other Sources</u>								
Municipal (1)	14,733,379	17,012,886	2,279,507	15.47%	17,472,709	2,739,330	18.59%	
School (2)	18,597,647	19,029,104	431,457	2.32%	19,029,104	431,457	2.32%	
County	0	0	0	0.00%	0	0	0.00%	
	33,331,026	36,041,990	2,710,964	8.13%	36,501,813	3,170,787	9.51%	
<u>Expenditures & Other Uses</u>								
Municipal	37,235,307	41,303,961	4,068,654	10.93%	40,648,739	3,413,432	9.17%	
School	52,931,574	54,580,468	1,648,894	3.12%	54,580,468	1,648,894	3.12%	
County	1,891,816	1,991,823	100,007	5.29%	1,991,823	100,007	5.29%	
	92,058,697	97,876,252	5,817,555	6.32%	97,221,030	5,162,333	5.61%	
<u>Net From Property Taxes</u>								
Municipal	22,501,928	24,291,075	1,789,147	7.95%	23,176,030	674,102	3.00%	
School	34,333,927	35,551,364	1,217,437	3.55%	35,551,364	1,217,437	3.55%	
County	1,891,816	1,991,823	100,007	5.29%	1,991,823	100,007	5.29%	
	58,727,671	61,834,262	3,106,591	5.29%	60,719,217	1,991,546	3.39%	
<u>Tax Rate Valuation</u>	2,521,583,121	2,534,191,037	12,607,916	0.50%	2,534,191,037	12,607,916	0.50%	
<u>Tax Rates (per 1,000)</u>								Manager Impact on Tax Rate
Municipal	8.93	9.59	0.66	7.39%	9.15	0.22	2.46%	0.94%
School	13.62	14.03	0.41	3.01%	14.03	0.41	3.01%	1.76%
County	0.75	0.79	0.04	5.33%	0.79	0.04	5.33%	0.17%
	23.29	24.40	1.11	4.77%	23.96	0.67	2.88%	2.88%

	Adopted 2023-24	Department 2024-25	Department Increase (Decrease)	Department Increase (Decrease)	Manager 2024-25	Manager Increase (Decrease)	Manager Increase (Decrease)
<u>Property Tax Revenue Calculation</u>							
<u>Taxable Valuation (Net of Hmstd & BETE)</u>	2,395,327,744	2,407,304,383	11,976,639	0.50%	2,407,304,383	11,976,639	0.50%
Tax Rate per (1,000)	23.29	24.40	1.11	4.77%	23.96	0.67	2.88%
Property Tax Commitment	55,787,183	58,738,227	2,951,044	5.29%	57,679,013	1,891,830	3.39%
<u>Homestead Reimbursement Calculation</u>							
Homestead Exempt Value	103,755,800	104,274,579	518,779	0.50%	104,274,579	518,779	0.50%
Homestead Reimbursement %	76.00%	76.00%	0	0.00%	76.00%	0	0.00%
Homestead Reimbursement	1,836,519	1,933,668	97,149	5.29%	1,898,798	62,279	3.39%
<u>BETE Reimbursement</u>							
BETE Value	89,825,600	90,274,728	449,128	0.50%	90,274,728	449,128	0.50%
BETE Reimbursement %	52.77%	52.77%	0	0.00%	52.77%	0	0.00%
BETE Reimbursement	1,103,969	1,162,367	58,398	5.29%	1,141,406	37,437	3.39%
Total From Property Taxes	58,727,671	61,834,262	3,106,591	5.29%	60,719,217	1,991,546	3.39%
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	3,795	(115,482)	(96.82%)	(11,382)	(130,659)	(109.54%)
Use of Fund Balance	660,000	660,000	0	0.00%	985,000	325,000	49.24%
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	1,332,599	310,544	30.38%	1,332,599	310,544	30.38%
	14,733,379	17,012,886	2,279,507	15.47%	17,472,709	2,739,330	18.59%
(2) Includes:							
General Education Revenues	15,842,255	16,779,104	936,849	5.91%	16,779,104	936,849	5.91%
Education Balances	2,755,392	2,250,000	(505,392)	(18.34%)	2,250,000	(505,392)	(18.34%)
	18,597,647	19,029,104	431,457	2.32%	19,029,104	431,457	2.32%

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

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	Mgrs Proposed <u>2025</u>
Revenues										
Property Taxes	38,815,832	40,304,499	41,672,880	42,782,732	45,203,227	47,151,810	50,859,514	52,839,758	58,571,948	60,432,835
Other Taxes	2,893,500	2,993,000	3,267,900	3,678,800	3,517,000	3,307,000	3,528,000	4,222,000	4,234,000	4,565,500
Licenses, Fees & Permits	360,350	387,090	442,635	467,065	584,218	569,902	585,242	596,432	561,076	580,602
Intergovernmental - Municipal	1,363,554	1,402,237	1,409,050	1,420,049	2,096,399	2,466,499	3,618,217	4,862,597	5,797,769	6,306,334
Intergovernmental - Education	9,826,081	10,976,063	10,514,745	9,858,866	11,058,375	12,399,982	11,529,277	14,050,403	15,284,299	16,504,104
Charges for Service - Municipal	1,160,960	1,162,960	1,166,773	1,223,216	1,329,595	1,372,845	1,478,967	1,481,937	1,490,937	1,740,921
Charges for Service - Education	102,000	83,339	71,338	98,349	128,349	208,494	208,494	492,046	455,866	175,000
Fines & Penalties	41,800	40,060	39,500	39,495	38,395	35,245	30,475	41,925	41,925	41,775
Interest on Investments	20,000	60,000	150,000	215,000	220,000	100,000	50,000	80,000	500,000	1,500,000
Donations & Contributions	109,000	30,000	30,000	25,000	25,000	60,000	25,000	25,000	25,000	25,000
Other	341,300	323,350	354,700	366,400	367,084	415,136	338,383	445,963	408,430	381,360
Total	55,034,377	57,762,598	59,119,521	60,174,972	64,567,642	68,086,913	72,251,569	79,138,061	87,371,250	92,253,431
Other Sources										
Sale of Assets	-	-	-	-	-	-	-	-	-	-
Transfers In	500,000	514,000	545,000	600,000	638,600	673,969	807,122	866,170	1,022,055	1,332,599
Use of Balances - Municipal	875,000	600,000	550,000	600,000	612,000	650,000	797,000	800,000	910,000	1,385,000
Use of Balances - Educational	3,187,109	2,599,363	2,611,364	2,611,364	2,111,364	1,811,364	1,904,221	3,510,784	2,755,392	2,250,000
Total	4,562,109	3,713,363	3,706,364	3,811,364	3,361,964	3,135,333	3,508,343	5,176,954	4,687,447	4,967,599
Total Revenues and Other Sources	59,596,486	61,475,961	62,825,885	63,986,336	67,929,606	71,222,246	75,759,912	84,315,015	92,058,697	97,221,030
Expenditures										
General Government	3,753,660	3,892,591	4,000,751	4,004,947	4,454,184	4,635,248	5,033,811	5,451,914	6,252,754	7,214,203
Public Safety	8,722,397	8,901,684	9,231,933	9,565,594	10,305,729	10,649,358	11,232,799	12,353,715	12,965,777	14,556,811
Public Works	3,794,741	3,898,766	4,027,323	4,165,022	4,120,676	4,055,985	4,612,714	4,909,674	5,683,131	6,718,419
Human Services	182,760	176,117	180,774	183,825	198,247	834,409	651,047	461,456	578,160	574,309
Education	36,525,855	37,695,535	37,878,469	38,132,210	40,153,709	42,748,055	43,651,333	49,443,682	52,931,574	54,580,468
Recreation & Culture	2,771,373	2,843,126	3,012,905	3,197,541	3,393,355	3,266,794	3,620,137	3,874,508	4,588,439	4,809,452
Debt Service	899,505	856,760	873,286	992,458	970,543	948,437	936,659	1,489,372	1,868,031	1,831,597
County Tax	1,360,042	1,410,855	1,517,700	1,565,279	1,590,123	1,674,551	1,664,113	1,713,824	1,891,816	1,991,823
Unclassified	217,917	346,699	415,041	478,502	550,040	521,409	766,379	1,005,370	1,542,255	944,904
Total	58,228,250	60,022,133	61,138,182	62,285,378	65,736,606	69,334,246	72,168,992	80,703,515	88,301,937	93,221,986
Other Uses										
Transfer Out to Special Revenue	-	-	-	-	70,000	-	70,000	70,000	70,000	150,000
Transfer Out to Capital Projects	1,174,236	1,259,828	1,462,703	1,475,958	1,898,000	1,838,000	3,395,920	3,416,500	3,561,760	3,724,044
Transfers Out to Enterprise	194,000	194,000	225,000	225,000	225,000	50,000	125,000	125,000	125,000	125,000
Total	1,368,236	1,453,828	1,687,703	1,700,958	2,193,000	1,888,000	3,590,920	3,611,500	3,756,760	3,999,044
Total Expenditures and Other Uses	59,596,486	61,475,961	62,825,885	63,986,336	67,929,606	71,222,246	75,759,912	84,315,015	92,058,697	97,221,030

**Town of Brunswick
Manager's Proposed 2024-25 Budget
Revenues by Source**



**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	2024-25 Manager	Manager Increase/ (Decrease)	Manager Increase/ (Decrease)
<u>Taxes</u>									
Real and Personal Property	53,676,028	58,571,948	-	58,571,948	58,452,671	61,563,057	60,432,835	1,860,887	3.18%
Interest on Delinquent Taxes	63,406	70,000	-	70,000	62,000	62,500	62,500	(7,500)	-10.71%
Tax Lien Costs	9,140	10,000	-	10,000	12,000	10,000	10,000	-	0.00%
Payment in Lieu of Taxes	441,373	430,000	-	430,000	460,000	465,000	465,000	35,000	8.14%
Auto Excise Tax	4,057,547	3,700,000	-	3,700,000	4,000,000	4,000,000	4,000,000	300,000	8.11%
Watercraft Excise Tax	27,728	20,000	-	20,000	25,000	25,000	25,000	5,000	25.00%
Aircraft Excise Tax	4,275	4,000	-	4,000	3,000	3,000	3,000	(1,000)	-25.00%
	58,279,497	62,805,948	-	62,805,948	63,014,671	66,128,557	64,998,335	2,192,387	3.49%
<u>Licenses and Fees</u>									
Finance Department	24,255	15,000	-	15,000	27,000	25,000	25,000	10,000	66.67%
Codes Enforcement	396,011	306,000	-	306,000	335,000	320,000	320,000	14,000	4.58%
Town Clerk	196,986	166,426	-	166,426	163,334	176,952	176,952	10,526	6.32%
Planning & Development	74,378	36,000	-	36,000	40,000	36,000	36,000	-	0.00%
Fire Department	3,235	2,000	-	2,000	2,000	2,000	2,000	-	0.00%
Police Department	1,939	650	-	650	650	650	650	-	0.00%
Public Works	27,348	35,000	-	35,000	20,000	20,000	20,000	(15,000)	-42.86%
	724,152	561,076	-	561,076	587,984	580,602	580,602	19,526	3.48%
<u>Intergovernmental</u>									
State Revenue Sharing	4,760,410	5,166,269	-	5,166,269	5,166,269	5,754,834	5,754,834	588,565	11.39%
Public Safety	26,486	45,000	-	45,000	45,000	45,000	45,000	-	0.00%
Public Works	200,576	200,000	-	200,000	231,320	220,000	220,000	20,000	10.00%
Human Services	114,407	285,000	-	285,000	71,400	175,000	175,000	(110,000)	-38.60%
Parks & Recreation	10,000	10,000	-	10,000	10,000	10,000	10,000	-	0.00%
Other Municipal	101,176	91,500	-	91,500	101,476	101,500	101,500	10,000	10.93%
Education Subsidy	14,245,562	15,284,299	-	15,284,299	15,284,299	16,504,104	16,504,104	1,219,805	7.98%
	19,458,617	21,082,068	-	21,082,068	20,909,764	22,810,438	22,810,438	1,728,370	8.20%

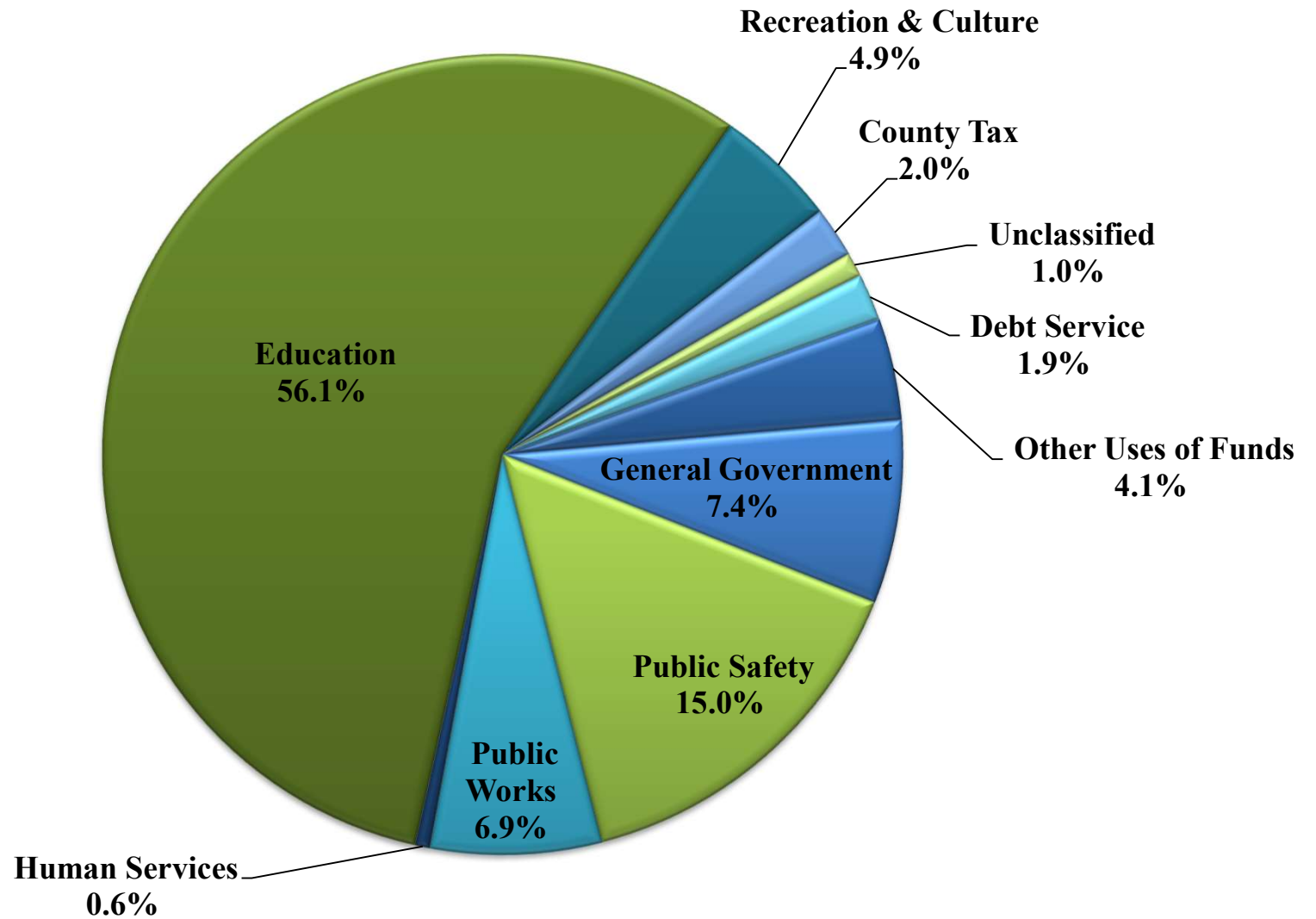
**Town of Brunswick, Maine
Revenue Budget - Summary**

	2022-23 Actual	2023-24 Budget	2023-24 Adjustments	2023-24 Adjusted	2023-24 Estimated	2024-25 Department	2024-25 Manager	Manager Increase/ (Decrease)	Manager Increase/ (Decrease)
<u>Charges for Services</u>									
Auto registration	77,216	70,000	-	70,000	74,000	73,000	73,000	3,000	4.29%
Boat, ATV, snowmobile registration	1,474	1,200	-	1,200	1,500	1,200	1,200	-	0.00%
Property Rental	24,079	17,302	-	17,302	22,102	19,102	19,102	1,800	10.40%
Emergency medical services	1,510,685	1,100,000	-	1,100,000	1,300,000	1,300,000	1,300,000	200,000	18.18%
Fire department	986	2,000	-	2,000	6,365	2,000	2,000	-	0.00%
Police department	139,921	128,960	-	128,960	137,006	147,392	147,392	18,432	14.29%
Dispatch services	164,784	159,975	-	159,975	182,910	190,227	190,227	30,252	18.91%
Public works	611	1,500	-	1,500	500	500	500	(1,000)	-66.67%
Recycling	5,824	10,000	-	10,000	7,000	7,500	7,500	(2,500)	-25.00%
Education - tuition, transportation	510,235	455,866	-	455,866	455,866	175,000	175,000	(280,866)	-61.61%
	2,435,815	1,946,803	-	1,946,803	2,187,249	1,915,921	1,915,921	(30,882)	-1.59%
<u>Fines and Penalties</u>									
Town Clerk	5,010	4,525	-	4,525	3,850	4,375	4,375	(150)	-3.31%
Planning & Development	150	-	-	-	-	-	-	-	0.00%
Fire Department	2,500	1,100	-	1,100	200	1,100	1,100	-	0.00%
Police Department	40,905	36,300	-	36,300	37,972	36,300	36,300	-	0.00%
	48,565	41,925	-	41,925	42,022	41,775	41,775	(150)	-0.36%
<u>Interest</u>									
Interest earned	1,226,011	500,000	-	500,000	1,983,000	1,500,000	1,500,000	1,000,000	200.00%
	1,226,011	500,000	-	500,000	1,983,000	1,500,000	1,500,000	1,000,000	200.00%
<u>Donations and Contributions</u>									
From BDC	25,000	25,000	-	25,000	25,000	25,000	25,000	-	0.00%
	25,000	25,000	-	25,000	25,000	25,000	25,000	-	0.00%

**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	2024-25 Manager	Manager Increase/ (Decrease)	Manager Increase/ (Decrease)
<u>Unclassified</u>									
Cable TV franchise fees	294,812	300,000	-	300,000	275,000	275,000	275,000	(25,000)	-8.33%
Municipal miscellaneous	238,009	6,340	-	6,340	9,860	6,360	6,360	20	0.32%
Education miscellaneous	4,549	102,090	-	102,090	102,090	100,000	100,000	(2,090)	-2.05%
Other	41,566	-	-	-	-	-	-	-	0.00%
	578,936	408,430	-	408,430	386,950	381,360	381,360	(27,070)	-6.63%
<u>Other Sources</u>									
Transfers from other funds	947,370	1,022,055	-	1,022,055	1,031,055	1,332,599	1,332,599	310,544	30.38%
	947,370	1,022,055	-	1,022,055	1,031,055	1,332,599	1,332,599	310,544	30.38%
<u>Use of Fund Balances</u>									
Unassigned Fund Balance	-	660,000	-	660,000	-	660,000	985,000	325,000	49.24%
Encumbrances	-	-	162,660	162,660	-	-	-	-	0.00%
State Revenue Sharing Balance	-	250,000	-	250,000	-	250,000	400,000	150,000	60.00%
Restricted Fund Balances - Education	-	2,755,392	-	2,755,392	-	2,250,000	2,250,000	(505,392)	-18.34%
	-	3,665,392	162,660	3,828,052	-	3,160,000	3,635,000	(30,392)	-0.83%
Total Revenues, Other Sources and Use of Fund Balances	83,723,963	92,058,697	162,660	92,221,357	90,167,695	97,876,252	97,221,030	5,162,333	5.61%

**Town of Brunswick
Manager's Proposed 2024-25 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	2024-25 Manager	Manager Increase/ (Decrease)	Manager Increase/ (Decrease)
<u>General Government</u>									
Administration	632,154	679,242	-	679,242	775,888	759,252	759,252	80,010	11.78%
Finance	908,461	1,025,839	-	1,025,839	1,005,318	1,087,887	1,087,887	62,048	6.05%
Technology Services	492,633	753,870	-	753,870	740,866	814,546	814,546	60,676	8.05%
Municipal Officers	260,622	242,869	-	242,869	311,497	283,107	283,107	40,238	16.57%
Town Hall Building	258,154	267,694	1,500	269,194	285,294	290,012	290,012	22,318	8.34%
Risk Management	660,228	720,642	-	720,642	696,609	728,556	728,556	7,914	1.10%
Cable TV	104,067	134,003	-	134,003	107,028	131,148	131,148	(2,855)	-2.13%
Assessing	337,922	362,507	-	362,507	357,861	691,732	691,732	329,225	90.82%
Town Clerk & Elections	461,088	577,977	6,850	584,827	521,942	614,839	614,839	36,862	6.38%
Engineering	266,897	313,825	-	313,825	286,941	325,575	325,575	11,750	3.74%
Planning	669,981	850,064	45,000	895,064	822,761	1,301,030	1,151,030	300,966	35.41%
Economic Development	238,047	324,222	-	324,222	301,247	336,519	336,519	12,297	3.79%
	5,290,254	6,252,754	53,350	6,306,104	6,213,252	7,364,203	7,214,203	961,449	15.38%
<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	18.54%
Central Fire Station	25,559	16,100	-	16,100	10,840	13,350	13,350	(2,750)	-17.08%
Emerson Fire Station	86,551	99,000	-	99,000	91,100	109,100	109,100	10,100	10.20%
New Central Fire Station	70,394	138,445	-	138,445	112,256	137,500	137,500	(945)	-0.68%
Police Department	5,071,065	5,572,377	36,361	5,608,738	5,356,317	6,145,767	6,168,913	596,536	10.71%
Emergency Services Dispatch	939,354	1,025,472	5,361	1,030,833	1,048,706	1,245,667	1,245,667	220,195	21.47%
Police Station Building	168,482	153,467	-	153,467	173,383	184,637	184,637	31,170	20.31%
Coastal Resources	124,546	158,566	-	158,566	146,303	-	-	(158,566)	-100.00%
Streetlights	58,782	130,000	-	130,000	73,000	90,000	90,000	(40,000)	-30.77%
Traffic Signals	26,016	42,000	7,810	49,810	99,000	55,000	55,000	13,000	30.95%
Fire Suppression (Hydrants)	663,444	765,384	-	765,384	772,752	785,879	785,879	20,495	2.68%
Emergency Management	1,671	2,000	-	2,000	2,000	2,000	2,000	-	0.00%
	12,042,686	12,965,777	65,677	13,031,454	13,165,664	14,629,527	14,556,811	1,591,034	12.27%

**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	2024-25 Manager	Manager Increase/ (Decrease)	Manager Increase/ (Decrease)
<u>Public Works</u>									
Administration	456,493	536,944	-	536,944	502,181	594,822	594,822	57,878	10.78%
General Maintenance	2,240,356	2,648,519	-	2,648,519	2,448,460	3,266,515	3,220,525	572,006	21.60%
Refuse Collection & Disposal	704,321	746,846	-	746,846	752,546	848,172	848,172	101,326	13.57%
Recycling	578,262	645,371	-	645,371	635,000	737,703	737,703	92,332	14.31%
Central Garage	935,849	1,105,451	4,100	1,109,551	1,071,000	1,452,720	1,317,197	211,746	19.15%
	4,915,281	5,683,131	4,100	5,687,231	5,409,187	6,899,932	6,718,419	1,035,288	18.22%
<u>Human Services</u>									
Human Services	289,961	578,160	-	578,160	286,633	574,309	574,309	(3,851)	-0.67%
	289,961	578,160	-	578,160	286,633	574,309	574,309	(3,851)	-0.67%
<u>Education</u>									
School Department	46,101,940	52,931,574	-	52,931,574	52,931,574	54,580,468	54,580,468	1,648,894	3.12%
	46,101,940	52,931,574	-	52,931,574	52,931,574	54,580,468	54,580,468	1,648,894	3.12%
<u>Recreation & Culture</u>									
Recreation Administration	635,271	692,502	-	692,502	692,502	843,911	843,911	151,409	21.86%
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	2.11%
Recreation Building	238,254	410,235	18,475	428,710	305,553	391,583	325,861	(84,374)	-20.57%
Teen Center	20,000	20,000	-	20,000	20,000	30,000	30,000	10,000	50.00%
People Plus Center	162,247	210,000	-	210,000	200,000	210,000	210,000	-	0.00%
Curtis Memorial Library	1,689,584	1,786,744	-	1,786,744	1,786,744	1,899,747	1,899,747	113,003	6.32%
	3,818,859	4,588,439	44,248	4,632,687	4,391,379	4,882,049	4,809,452	221,013	4.82%

**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	2024-25 Manager	Manager Increase/ (Decrease)	Manager Increase/ (Decrease)
<u>County Tax</u>	1,713,824	1,891,816	-	1,891,816	1,891,816	1,991,823	1,991,823	100,007	5.29%
	1,713,824	1,891,816	-	1,891,816	1,891,816	1,991,823	1,991,823	100,007	5.29%
<u>Unclassified</u>									
Promotion & Development	327,678	409,055	(4,500)	404,555	425,600	675,100	675,100	266,045	65.04%
Additional School Assistance	10,000	10,000	-	10,000	5,000	10,000	10,000	-	0.00%
Cemetery Care	4,330	3,200	-	3,200	3,200	3,200	3,200	-	0.00%
Contingency Reserve	(315,609)	1,120,000	(4,715)	1,115,285	1,120,000	385,000	256,604	(863,396)	-77.09%
	26,399	1,542,255	(9,215)	1,533,040	1,553,800	1,073,300	944,904	(597,351)	-38.73%
<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)	-1.95%
	1,489,371	1,868,031	-	1,868,031	1,868,031	1,831,597	1,831,597	(36,434)	-1.95%
Total Expenditures	75,688,575	88,301,937	158,160	88,460,097	87,711,336	93,827,208	93,221,986	4,920,049	5.57%
<u>Other Uses of Funds</u>									
To Other Funds - Special Revenu	74,500	70,000	4,500	74,500	74,500	150,000	150,000	80,000	114.29%
To Other Funds - Capital	3,416,500	3,561,760	-	3,561,760	3,561,760	3,774,044	3,724,044	162,284	4.56%
To Other Funds - Enterprise	125,000	125,000	-	125,000	125,000	125,000	125,000	-	0.00%
Total Other Uses	3,616,000	3,756,760	4,500	3,761,260	3,761,260	4,049,044	3,999,044	242,284	6.45%
TOTAL EXPENDITURES & OTHER USES	79,304,575	92,058,697	162,660	92,221,357	91,472,596	97,876,252	97,221,030	5,162,333	5.61%

**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	2024-25 Manager	Manager Increase/ (Decrease)	Manager Increase/ (Decrease)
TOTAL EXPENDITURES & OTHER USES	79,304,575	92,058,697	162,660	92,221,357	91,472,596	97,876,252	97,221,030	5,162,333	5.61%
Revenues & Other Sources	25,287,525	28,320,480	162,660	28,483,140	26,548,755	30,558,361	31,033,361	2,712,881	9.58%
Net Before SRS	54,017,050	63,738,217	-	63,738,217	64,923,841	67,317,891	66,187,669	2,449,452	3.84%
State Revenue Sharing	4,760,410	5,166,269	-	5,166,269	5,166,269	5,754,834	5,754,834	588,565	11.39%
NET REQUIRED FROM PROPERTY TAXES		58,571,948				61,563,057	60,432,835	1,860,887	3.18%
Plus Allowances:									
Deferred Property Taxes		200,000				200,000	200,000	-	0.00%
Tax Abatements		75,000				75,000	75,000	-	0.00%
Other		(119,277)				(3,795)	11,382	130,659	
TOTAL FROM PROPERTY TAXES		58,727,671				61,834,262	60,719,217	1,991,546	3.39%
TAXABLE VALUATION		2,395,327,744				2,407,304,383	2,407,304,383	11,976,639	0.50%
Plus State Share Homestead		78,854,408				79,248,680	79,248,680	394,272	0.50%
Plus State Share BETE		47,400,969				47,637,974	47,637,974	237,005	0.50%
TAX RATE VALUATION		2,521,583,121				2,534,191,037	2,534,191,037	12,607,916	0.50%
TAX RATE		23.29				24.40	23.96	0.67	2.88%
						<i>(estimated)</i>	<i>(estimated)</i>		
						4.77%	2.88%		

**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	2024-25 Manager	Manager Increase/ (Decrease)	Manager Increase/ (Decrease)
REIMBURSEMENT CALCULATIONS									
Homestead Reimbursement Calculation									
Homestead Exempt Value		103,755,800				104,274,579	104,274,579	518,779	0.50%
Homestead Reimbursement %		76.00%				76.00%	76.00%	-	0.00%
Homestead Reimbursement		1,836,519				1,933,668	1,898,798	62,279	3.39%
BETE Reimbursement Calculation									
BETE Exempt Value		89,825,600				90,274,728	90,274,728	449,128	0.50%
BETE Reimbursement %		52.77%				52.77%	52.77%	-	0.00%
BETE Reimbursement		1,103,969				1,162,367	1,141,406	37,437	3.39%
Property Tax Commitment		55,787,183				58,738,227	57,679,013	1,891,830	3.39%



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	2023-24	2023-24	2023-24	2023-24	2024-25	2024-25
	Actual	Budget	Adjustments	Adjusted	Estimated	Department	Manager
<u>Taxes</u>							
111191-41110 Auto Excise Tax	4,057,547	3,700,000	-	3,700,000	4,000,000	4,000,000	4,000,000
111191-41111 Watercraft Excise Tax	27,728	20,000	-	20,000	25,000	25,000	25,000
111191-41112 Aircraft Excise Tax	4,275	4,000	-	4,000	3,000	3,000	3,000
111190-41105 Interest on Taxes	55,297	60,000	-	60,000	55,000	55,000	55,000
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
111190-41109 Payments In Lieu Of Taxes (PILOT)	441,373	430,000	-	430,000	460,000	465,000	465,000
	4,603,469	4,234,000	-	4,234,000	4,562,000	4,565,500	4,565,500
<u>Intergovernmental</u>							
131190-43102 State Tax Exemptions	99,647	90,000	-	90,000	100,000	100,000	100,000
131132-43103 Highway Grant Fund	200,576	200,000	-	200,000	231,320	220,000	220,000
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
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
<u>Administration</u>							
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
<u>Finance Department</u>							
121111-42207 Passport Fees	24,255	15,000	-	15,000	22,000	20,000	20,000
121111-42209 Passport Photos	-	-	-	-	5,000	5,000	5,000
141111-44110 Auto Registration Fees	77,216	70,000	-	70,000	74,000	73,000	73,000
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

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

		2022-23	2023-24	2023-24	2023-24	2023-24	2024-25	2024-25
		Actual	Budget	Adjustments	Adjusted	Estimated	Department	Manager
<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
121411-42102	Plumbing Permits	59,511	40,500	-	40,500	50,000	45,000	45,000
121411-42103	Zoning Board Fees	75	-	-	-	-	-	-
121411-42111	Aquaculture Review Fees	50	-	-	-	-	-	-
		396,011	306,000	-	306,000	335,000	320,000	320,000
<u>Town Clerk</u>								
121611-42200	Hunting & Fishing Licenses	498	424	-	424	424	475	475
121611-42201	Dog Licenses	2,480	2,600	-	2,600	2,600	2,500	2,500
121611-42202	Vital Statistics	47,120	40,000	-	40,000	40,000	39,000	39,000
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
121611-42205	Shellfish Licenses	36,300	37,625	-	37,625	37,625	37,575	37,575
121611-42206	Neutered/Spayed Dog License	4,508	4,500	-	4,500	4,300	4,692	4,692
121611-42210	Mooring Fees	16,836	17,492	-	17,492	20,000	22,875	22,875
121611-42215	Marijuana Licenses	21,135	10,400	-	10,400	5,000	12,900	12,900
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
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
<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
		74,705	36,180	-	36,180	40,200	36,200	36,200

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

	2022-23	2023-24	2023-24	2023-24	2023-24	2024-25	2024-25
	Actual	Budget	Adjustments	Adjusted	Estimated	Department	Manager
<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
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
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
<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
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
142221-44168 Animal Control Officer Service Fees	20,762	20,000	-	20,000	23,046	23,967	23,967
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

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
<u>Public Works Department</u>							
123131-42600 Opening Permits	27,348	35,000	-	35,000	20,000	20,000	20,000
143131-44174 Labor & Materials	611	1,500	-	1,500	500	500	500
143431-44175 Solid Waste Recycling	5,824	10,000	-	10,000	7,000	7,500	7,500
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
<u>Human Services</u>							
194141-49103 General Assistance Recovery	1,987	-	-	-	-	-	-
131142-43510 Maine Housing Grant	-	75,000	-	75,000	-	-	-
	1,987	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
195051-49000 Recreation Misc.	368	400	-	400	800	400	400
	17,008	10,600	-	10,600	15,800	12,400	12,400
<u>Unclassified</u>							
191192-49100 CATV Fees	294,812	300,000	-	300,000	275,000	275,000	275,000
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
191111-49101 Workers Comp. Dividend	26,956	-	-	-	-	-	-
191111-49106 Workers Comp. Proceeds	12,623	-	-	-	-	-	-
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
TOTAL MUNICIPAL REVENUE	9,579,809	7,790,778	-	7,790,778	9,675,445	9,286,658	9,286,658

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

		2022-23	2023-24	2023-24	2023-24	2023-24	2024-25	2024-25
		Actual	Budget	Adjustments	Adjusted	Estimated	Department	Manager
<u>Education Revenues</u>								
134546-43120	State School Subsidy	14,081,114	15,284,299	-	15,284,299	15,284,299	16,504,104	16,504,104
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	175,000	175,000
194545-49000	Miscellaneous	4,549	102,090	-	102,090	102,090	100,000	100,000
TOTAL EDUCATION REVENUE		14,760,346	15,842,255	-	15,842,255	15,842,255	16,779,104	16,779,104
TOTAL REVENUES		24,340,155	23,633,033	-	23,633,033	25,517,700	26,065,762	26,065,762
<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	1,332,599	1,332,599
TOTAL OTHER SOURCES		947,370	1,022,055	-	1,022,055	1,031,055	1,332,599	1,332,599

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

		2022-23	2023-24	2023-24	2023-24	2023-24	2024-25	2024-25
		Actual	Budget	Adjustments	Adjusted	Estimated	Department	Manager
<u>Use of General Fund Balances</u>								
181100-48000	Unassigned Fund Balance	-	660,000	-	660,000	-	660,000	985,000
181100-48000	Encumbrances	-	-	162,660	162,660	-	-	-
181100-48001	State Revenue Sharing Balance	-	250,000	-	250,000	-	250,000	400,000
184500-48004	Restricted Fund Balance - Education	-	2,755,392	-	2,755,392	-	2,250,000	2,250,000
	TOTAL USE OF BALANCES	-	3,665,392	162,660	3,828,052	-	3,160,000	3,635,000
	TOTAL REVS. O.S. & BALS.	25,287,525	28,320,480	162,660	28,483,140	26,548,755	30,558,361	31,033,361
<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
<u>Property Taxes</u>								
111190-41101	Property Taxes	54,049,049	58,727,671	-	58,727,671	58,727,671	61,834,262	60,719,217
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	-	3,795	(11,382)
	Subtotal	53,676,028	58,571,948	-	58,571,948	58,452,671	61,563,057	60,432,835
	TOTAL	83,723,963	92,058,697	162,660	92,221,357	90,167,695	97,876,252	97,221,030

**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
<u>ADMINISTRATION - 11000</u>							
PERSONNEL SERVICES							
51010 Salaries, Full-time	410,986	405,444	-	405,444	460,000	461,955	461,955
51040 Wages, Part-time	1,190	-	-	-	10,500	-	-
51110 Overtime	22	-	-	-	-	-	-
	412,198	405,444	-	405,444	470,500	461,955	461,955
EMPLOYEE BENEFITS							
51410 Social Security/FICA	25,793	26,138	-	26,138	30,000	30,620	30,620
51420 Medicare	6,032	6,113	-	6,113	6,900	7,161	7,161
51425 Maine PFML	-	-	-	-	-	2,440	2,440
51430 Maine PERS	41,613	41,355	-	41,355	43,000	45,734	45,734
51440 Health Benefit	76,000	76,000	-	76,000	76,000	85,500	85,500
51490 Deferred Compensation	18,923	15,182	-	15,182	14,158	-	-
	168,361	164,788	-	164,788	170,058	171,455	171,455
CONTRACTUAL SERVICES							
52030 Pro Servs - Medical	2,289	3,500	-	3,500	6,000	6,000	6,000
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
52510 Telephone	2,588	2,640	-	2,640	3,500	3,732	3,732
52520 Advertising	5,905	10,000	-	10,000	7,500	9,000	9,000
52530 Printing	122	480	-	480	1,500	1,480	1,480
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
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

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

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

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager
<u>FINANCE DEPARTMENT - 11100</u>							
PERSONNEL SERVICES							
51010 Salaries, Full-time	569,385	645,702	-	645,702	641,433	681,148	681,148
51110 Overtime	3,037	2,000	-	2,000	4,453	5,000	5,000
	572,422	647,702	-	647,702	645,886	686,148	686,148
EMPLOYEE BENEFITS							
51410 Social Security/FICA	34,351	41,318	-	41,318	38,726	44,028	44,028
51420 Medicare	8,034	9,663	-	9,663	9,080	10,297	10,297
51425 Maine PFML	-	-	-	-	-	6,811	6,811
51430 Maine PERS	45,213	52,532	-	52,532	51,384	53,917	53,917
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
	265,939	282,474	-	282,474	278,227	294,545	294,545
CONTRACTUAL SERVICES							
52090 Pro Servs - Other	2,382	6,212	-	6,212	4,500	24,432	24,432
52260 R & M Equipment	5,489	5,411	-	5,411	5,386	5,560	5,560
52330 Rental of Facilities	1,288	1,320	-	1,320	1,326	1,380	1,380
52360 Equipment Rental	660	700	-	700	880	925	925
52500 Postage	21,328	22,737	-	22,737	23,580	16,802	16,802
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
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
52870 Licenses	4,632	5,208	-	5,208	4,880	5,280	5,280
52871 Filing Fees	-	500	-	500	-	500	500
52880 Registry of Deeds	5,505	9,405	-	9,405	7,057	9,025	9,025
	63,822	87,508	-	87,508	74,039	98,739	98,739

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

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
<u>TECHNOLOGY SERVICES - 11150</u>							
PERSONNEL SERVICES							
51010 Salaries, Full-time	130,723	266,576	-	266,576	266,576	283,560	283,560
	130,723	266,576	-	266,576	266,576	283,560	283,560
EMPLOYEE BENEFITS							
51410 Social Security/FICA	7,879	16,825	-	16,825	16,825	17,918	17,918
51420 Medicare	1,843	3,935	-	3,935	3,935	4,191	4,191
51425 Maine PFML	-	-	-	-	-	1,418	1,418
51430 Maine PERS	11,101	19,858	-	19,858	19,858	28,072	28,072
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	-	-
	79,124	101,931	-	101,931	99,036	108,599	108,599
CONTRACTUAL SERVICES							
52070 GIS	-	17,549	-	17,549	12,505	15,805	15,805
52070 Computer Services	114,158	118,200	-	118,200	118,200	124,110	124,110
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
52530 Printing	157	51	-	51	120	120	120
52540 Photocopies	3	35	-	35	170	140	140
52610 Travel	-	500	-	500	360	500	500
52640 Training	-	3,500	-	3,500	2,693	4,000	4,000
52670 Membership/Dues	-	400	-	400	-	-	-
52870 Licenses	141,417	205,538	-	205,538	205,538	239,292	239,292
	271,807	369,563	-	369,563	360,454	406,587	406,587

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager
<u>TECHNOLOGY SERVICES - 11150</u>							
(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

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
<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
	2,792	2,869	-	2,869	2,869	3,057	3,057
CONTRACTUAL SERVICES							
52010 Audit Services	42,500	40,000	-	40,000	46,000	50,000	50,000
52020 Legal Services	142,217	130,000	-	130,000	150,000	150,000	150,000
52090 Pro Servs - Other	1,889	2,000	-	2,000	40,000	4,800	4,800
52520 Advertising	8,438	4,000	-	4,000	7,500	7,500	7,500
52540 Photocopies	352	2,000	-	2,000	500	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
	220,989	202,000	-	202,000	270,528	241,800	241,800
MATERIALS & SUPPLIES							
53010 General Supplies	341	500	-	500	600	750	750
	341	500	-	500	600	750	750
PROGRAMS							
55000 Program	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
TOTAL	260,622	242,869	-	242,869	311,497	283,107	283,107

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
<u>TOWN HALL BUILDING - 11210</u>							
CONTRACTUAL SERVICES							
52090 Professional Services	6,135	14,500	-	14,500	12,500	13,618	13,618
52100 Electricity	126,737	120,000	-	120,000	140,000	141,600	141,600
52110 Water	2,478	2,850	-	2,850	2,850	2,950	2,950
52120 Sewer	1,098	1,400	-	1,400	1,400	1,400	1,400
52130 Rubbish Disposal	-	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	-	-	-
52540 Photocopies	-	50	-	50	-	-	-
	233,906	235,594	1,500	237,094	253,194	254,512	254,512
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
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
TOTAL	258,154	267,694	1,500	269,194	285,294	290,012	290,012

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

Natural Gas	10,000	therms	\$2.50	\$2.50	25,000	25,000
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	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager
<u>RISK MANAGEMENT - 11230</u>							
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
	439,787	483,346	-	483,346	451,593	473,530	473,530
CONTRACTUAL SERVICES							
52410 Comp General Liability	26,686	30,000	-	30,000	33,574	35,000	35,000
52420 Property Insurance	20,391	22,000	-	22,000	26,948	29,000	29,000
52421 Electronic Data Process	3,352	3,600	-	3,600	3,694	3,990	3,990
52425 Fine Arts	210	300	-	300	210	300	300
52430 Vehicle	88,492	95,600	-	95,600	91,725	99,000	99,000
52435 Mobile Equip & Inland Marine	9,562	10,800	-	10,800	10,062	10,900	10,900
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
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
	220,441	237,296	-	237,296	245,016	255,026	255,026
TOTAL	660,228	720,642	-	720,642	696,609	728,556	728,556

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
<u>EMPLOYEE BENEFITS - 11240</u>							
PERSONNEL SERVICES							
51410 FICA	536,285	653,780	-	653,780	596,259	753,339	754,974
51420 Medicare	166,641	194,876	-	194,876	187,497	229,030	229,404
51425 Maine PFML	-	-	-	-	-	81,059	81,188
51430 Maine PERS	1,238,686	1,374,868	-	1,374,868	1,288,238	1,588,013	1,594,037
51440 Health Benefit	3,136,992	3,500,750	-	3,500,750	3,486,250	3,554,900	3,535,900
51460 Life Insurance	12,773	11,500	-	11,500	4,800	10,000	10,000
51465 Medical/Dep Care	3,730	4,315	-	4,315	13,000	14,000	14,000
51490 Deferred Compensation	84,562	70,768	-	70,768	70,793	58,958	58,958
	5,179,669	5,810,857	-	5,810,857	5,646,837	6,289,299	6,278,461
<i>Distributed to Departments</i>	(5,179,669)	(5,810,857)	-	(5,810,857)	(5,646,837)	(6,289,299)	(6,278,461)
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 2024-25, the employer contribution rate for firefighters is 12.8% and 14.0% for police officers. For all other employees the rate is 9.9%.

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, 2025. 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 2024-25 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
<u>CABLE TV - 11250</u>							
PERSONNEL SERVICES							
51010 Salaries, Full-time	28,507	60,339	-	60,339	60,339	67,464	67,464
51040 Wages, Part-time	39,827	25,000	-	25,000	11,000	15,000	15,000
51110 Overtime	5,177	-	-	-	-	-	-
	73,511	85,339	-	85,339	71,339	82,464	82,464
EMPLOYEE BENEFITS							
51410 Social Security/FICA	4,593	5,291	-	5,291	5,291	5,391	5,391
51420 Medicare	1,074	1,237	-	1,237	1,237	1,260	1,260
51425 Maine PFML	-	-	-	-	-	412	412
51430 Maine PERS	1,321	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
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
52540 Photocopies	-	11	-	11	1	11	11
52610 Travel	-	100	-	100	-	100	100
52640 Training	-	2,500	-	2,500	-	1,000	1,000
52670 Membership & Dues	250	350	-	350	-	350	350
52870 Licenses	2,944	9,070	-	9,070	7,660	11,270	11,270
	4,471	14,831	-	14,831	9,361	15,571	15,571
MATERIALS & SUPPLIES							
53010 General Supplies	97	1,650	-	1,650	300	550	550
53730 Minor Equipment	-	500	-	500	500	6,500	6,500
	97	2,150	-	2,150	800	7,050	7,050
TOTAL	104,067	134,003	-	134,003	107,028	131,148	131,148
Salaries, Full-time				Cable TV Coordinator		67,283	67,283
				One Day Calculation		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
<u>ASSESSING - 11300</u>							
PERSONNEL SERVICES							
51010 Salaries, Full-time	196,770	221,238	-	221,238	221,238	238,602	238,602
51110 Overtime	-	1,225	-	1,225	-	1,225	1,225
	196,770	222,463	-	222,463	221,238	239,827	239,827
EMPLOYEE BENEFITS							
51410 Social Security/FICA	11,152	14,054	-	14,054	14,000	15,144	15,144
51420 Medicare	2,608	3,287	-	3,287	3,200	3,542	3,542
51425 Maine PFML	-	-	-	-	-	1,199	1,199
51430 Maine PERS	14,629	16,346	-	16,346	16,000	17,212	17,212
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
	88,591	94,420	-	94,420	93,933	98,055	98,055
CONTRACTUAL SERVICES							
52090 Pro Servs - Other	16,774	11,000	-	11,000	-	311,000	311,000
52500 Postage	2,050	2,000	-	2,000	6,500	2,100	2,100
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
52670 Membership & Dues	600	660	-	660	630	660	660
52870 Licenses	19,614	14,184	-	14,184	21,100	23,510	23,510
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

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager
<u>ASSESSING - 11300</u>							
(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
53062 Publications	762	750	-	750	750	750	750
	2,460	3,650	-	3,650	1,750	3,450	3,450
PROGRAMS							
57000 Tax abatement interest	2,557	-	-	-	-	-	-
	2,557	-	-	-	-	-	-
TOTAL	337,922	362,507	-	362,507	357,861	691,732	691,732

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
<u>TOWN CLERK & ELECTIONS - 11600</u>							
PERSONNEL SERVICES							
51010 Salaries, Full-time	236,394	257,627	-	257,627	257,627	266,845	266,845
51040 Wages, Part-time	50,541	111,760	-	111,760	70,000	116,657	116,657
51110 Overtime	7,641	11,735	-	11,735	8,400	15,295	15,295
	294,576	381,122	-	381,122	336,027	398,797	398,797
EMPLOYEE BENEFITS							
51410 Social Security/FICA	15,741	23,629	-	23,629	23,629	24,725	24,725
51420 Medicare	3,681	5,526	-	5,526	5,526	5,782	5,782
51425 Maine PFML	-	-	-	-	-	1,994	1,994
51430 Maine PERS	25,459	27,475	-	27,475	24,475	31,447	31,447
51440 Health Benefit	76,000	76,000	-	76,000	76,000	87,400	87,400
	120,881	132,630	-	132,630	129,630	151,348	151,348
CONTRACTUAL SERVICES							
52090 Pro Servs - Other	4,133	20,570	6,850	27,420	20,570	24,320	24,320
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
52510 Telephone	1,516	1,708	-	1,708	1,708	1,480	1,480
52520 Advertising	998	1,300	-	1,300	1,300	1,425	1,425
52530 Printing	6,341	7,630	-	7,630	7,630	9,290	9,290
52540 Photocopies	1,664	2,930	-	2,930	2,930	2,930	2,930
52610 Travel	528	603	-	603	603	479	479
52640 Training	6,346	8,010	-	8,010	4,760	6,935	6,935
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

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager
<u>TOWN CLERK & ELECTIONS - 11600</u>							
(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

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
<u>ENGINEERING - 11800</u>							
PERSONNEL SERVICES							
51010 Salaries, Full-time	154,713	186,501	-	186,501	186,501	198,566	198,566
	154,713	186,501	-	186,501	186,501	198,566	198,566
EMPLOYEE BENEFITS							
51410 Social Security/FICA	9,594	11,991	-	11,991	11,991	12,761	12,761
51420 Medicare	2,244	2,804	-	2,804	2,804	2,984	2,984
51425 Maine PFML	-	-	-	-	-	993	993
51430 Maine PERS	6,967	8,928	-	8,928	8,928	9,272	9,272
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
	58,820	67,661	-	67,661	67,661	70,305	70,305
CONTRACTUAL SERVICES							
52061 GIS	47,046	5,820	-	5,820	5,820	6,017	6,017
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
52260 R & M Equipment	-	900	-	900	500	900	900
52500 Postage	554	350	-	350	339	500	500
52510 Telephone	2,056	2,400	-	2,400	2,400	2,424	2,424
52530 Printing	1,275	1,600	-	1,600	500	1,250	1,250
52540 Photocopies	108	565	-	565	500	283	283
52610 Travel	-	200	-	200	100	200	200
52640 Training	80	3,340	-	3,340	1,000	1,680	1,680
52670 Membership & Dues	377	600	-	600	120	550	550
	51,660	57,475	-	57,475	32,279	55,004	55,004
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	-	-	-
	1,704	2,188	-	2,188	500	1,700	1,700

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

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
<u>PLANNING & DEVELOPMENT - 11900</u>							
PERSONNEL SERVICES							
51010 Salaries, Full-time	393,542	536,175	-	536,175	381,755	658,776	658,776
51040 Wages, Part-time	233	14,729	-	14,729	2,500	24,928	24,928
	393,775	550,904	-	550,904	384,255	683,704	683,704
EMPLOYEE BENEFITS							
51410 Social Security/FICA	24,172	34,722	-	34,722	24,000	42,984	42,984
51420 Medicare	5,653	8,121	-	8,121	5,600	10,053	10,053
51425 Maine PFML	-	-	-	-	-	3,418	3,418
51430 Maine PERS	27,734	46,584	-	46,584	29,000	53,046	53,046
51440 Health Benefit	133,000	133,000	-	133,000	133,000	152,000	152,000
51490 Deferred Compensation	7,300	4,768	-	4,768	4,768	5,102	5,102
	197,859	227,195	-	227,195	196,368	266,603	266,603
CONTRACTUAL SERVICES							
52090 Pro Servs - Other	30,748	12,000	45,000	57,000	200,000	260,402	110,402
52240 R & M Vehicle	976	2,800	-	2,800	-	4,900	4,900
52260 R & M Equipment	-	703	-	703	-	3,203	3,203
52500 Postage	2,347	4,000	-	4,000	1,500	4,600	4,600
52510 Telephone	3,937	3,816	-	3,816	3,400	4,280	4,280
52520 Advertising	5,488	6,000	-	6,000	6,000	7,000	7,000
52530 Printing	1,532	3,000	-	3,000	2,250	3,500	3,500
52540 Photocopies	1,245	5,000	-	5,000	2,000	5,100	5,100
52610 Travel	620	1,900	-	1,900	1,500	3,676	3,676
52640 Training	5,106	9,160	-	9,160	4,000	12,160	12,160
52670 Membership & Dues	1,408	3,051	-	3,051	1,500	3,117	3,117
52870 Licenses	10,208	13,600	-	13,600	13,600	13,600	13,600
	63,615	65,030	45,000	110,030	235,750	325,538	175,538
MATERIALS & SUPPLIES							
53010 General Supplies	5,867	1,500	-	1,500	2,000	3,500	3,500
53020 Office Supplies	2,054	3,000	-	3,000	2,000	5,100	5,100
53062 Publications	3,161	2,185	-	2,185	2,000	2,210	2,210
53220 Gasoline	-	-	-	-	138	2,275	2,275
53710 Wearing Apparel	-	-	-	-	-	750	750
53730 Minor Equipment	-	-	-	-	-	500	500
	11,082	6,685	-	6,685	6,138	14,335	14,335

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager
<u>PLANNING & DEVELOPMENT - 11900</u>							
(continued)							
PROGRAMS							
55113 Conservation Commission	525	250	-	250	250	250	250
55114 Marine Resources Committee	-	-	-	-	-	8,500	8,500
55115 Rivers & Coastal Waters	-	-	-	-	-	2,100	2,100
	525	250	-	250	250	10,850	10,850
CAPITAL OUTLAY							
56600 Capital - Equipment	3,125	-	-	-	-	-	-
	3,125	-	-	-	-	-	-
TOTAL	669,981	850,064	45,000	895,064	822,761	1,301,030	1,151,030

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

Salaries, Full-time:	Director of Planning & Development	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
<u>ECONOMIC DEVELOPMENT - 11950</u>							
PERSONNEL SERVICES							
51010 Salaries, Full-time	167,218	185,881	-	185,881	185,881	201,531	201,531
	167,218	185,881	-	185,881	185,881	201,531	201,531
EMPLOYEE BENEFITS							
51410 Social Security/FICA	9,803	11,554	-	11,554	11,554	12,525	12,525
51420 Medicare	2,293	2,702	-	2,702	2,702	2,929	2,929
51425 Maine PFML	-	-	-	-	-	1,007	1,007
51430 Maine PERS	17,056	18,960	-	18,960	18,960	19,952	19,952
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
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
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
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
	3,347	40,925	-	40,925	18,500	39,925	39,925

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager
<u>ECONOMIC DEVELOPMENT - 11950</u>							
(continued)							
MATERIALS & SUPPLIES							
53020 Office Supplies	330	1,000	-	1,000	600	500	500
53030 Computer Supplies	-	200	-	200	50	150	150
	330	1,200	-	1,200	650	650	650
PROGRAMS							
55000 Program (Public Art, Wayfinding)	-	25,000	-	25,000	25,000	20,000	20,000
	-	25,000	-	25,000	25,000	20,000	20,000
TOTAL	238,047	324,222	-	324,222	301,247	336,519	336,519
<p>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.</p>							
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	6,213,252	7,364,203	7,214,203

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager
<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
51110 Overtime	285,198	200,000	-	200,000	788,848	230,000	230,000
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
51230 Vacation	-	-	-	-	-	-	-
51320 Training	18,797	42,000	-	42,000	20,000	53,000	53,000
	3,023,816	2,911,609	-	2,911,609	3,361,177	3,688,594	3,688,594
EMPLOYEE BENEFITS							
51410 Social Security/FICA	2,922	3,607	-	3,607	3,100	3,743	3,743
51420 Medicare	41,857	42,819	-	42,819	45,725	53,714	53,714
51425 Maine PFML	-	-	-	-	-	18,443	18,443
51430 Maine PERS	384,107	350,189	-	350,189	360,000	460,493	460,493
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
	1,240,466	1,257,157	-	1,257,157	1,263,825	1,392,662	1,392,662
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
52240 R & M Vehicles	100,712	130,000	4,000	134,000	140,000	140,000	140,000
52260 R & M Equipment	19,299	32,500	-	32,500	32,000	36,000	36,000
52264 R & M Radios	19,033	12,000	-	12,000	11,000	15,500	15,500
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
	227,171	288,700	4,000	292,700	268,940	311,200	311,200

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager
<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
53050 Medical Supplies	39,212	40,000	-	40,000	45,000	45,000	45,000
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
53220 Gasoline	45,751	36,000	-	36,000	32,000	40,096	32,578
53240 Tires & Tubes	10,275	11,600	5,830	17,430	17,500	12,200	12,200
53710 Wearing Apparel	87,354	77,800	6,315	84,115	84,000	97,000	97,000
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
PROGRAMS							
55210 Fire Prevention	4,515	6,500	-	6,500	6,100	9,000	9,000
	4,515	6,500	-	6,500	6,100	9,000	9,000
CAPITAL OUTLAY							
56600 Capital - Equipment	56,420	123,500	-	123,500	115,965	146,000	66,000
	56,420	123,500	-	123,500	115,965	146,000	66,000
TOTAL	4,806,822	4,862,966	16,145	4,879,111	5,280,007	5,860,627	5,764,765

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager
<u>FIRE DEPARTMENT - 12100</u>							
(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
<u>CENTRAL STATION - 12150</u>							
CONTRACTUAL SERVICES							
52100 Electricity	6,063	8,000	-	8,000	3,500	3,000	3,000
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
MATERIALS & SUPPLIES							
53110 Heating Oil	10,521	6,000	-	6,000	6,000	8,750	8,750
53120 Propane	735	500	-	500	-	-	-
53150 Janitorial Supplies	1,331	-	-	-	-	-	-
	12,587	6,500	-	6,500	6,000	8,750	8,750
TOTAL	25,559	16,100	-	16,100	10,840	13,350	13,350
Heating Oil		2,500	gallons at	\$3.50	\$3.50	8,750	8,750
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
<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
52120 Sewer	3,570	4,000	-	4,000	2,400	3,000	3,000
52130 Rubbish Disposal	935	1,500	-	1,500	1,200	1,600	1,600
52220 R & M Building	33,967	30,000	-	30,000	29,500	35,000	35,000
	65,640	70,000	-	70,000	66,100	75,600	75,600
MATERIALS & SUPPLIES							
53125 Natural Gas	17,856	26,000	-	26,000	22,000	30,000	30,000
53150 Janitorial Supplies	3,055	3,000	-	3,000	3,000	3,500	3,500
	20,911	29,000	-	29,000	25,000	33,500	33,500
TOTAL	86,551	99,000	-	99,000	91,100	109,100	109,100
Natural Gas		12,000	therms at	\$2.50	\$2.50	30,000	30,000

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager
<u>NEW CENTRAL FIRE STATION - 12170</u>							
CONTRACTUAL SERVICES							
52100 Electricity	26,793	35,000	-	35,000	39,283	42,000	42,000
52110 Water	2,461	5,745	-	5,745	2,621	4,000	4,000
52120 Sewer	1,221	1,800	-	1,800	925	1,500	1,500
52130 Rubbish Disposal	3,077	2,000	-	2,000	4,627	5,000	5,000
52220 R & M Building	2,872	27,800	-	27,800	27,000	31,000	31,000
	36,424	72,345	-	72,345	74,456	83,500	83,500
MATERIALS & SUPPLIES							
53125 Natural Gas	29,362	62,500	-	62,500	34,000	50,000	50,000
53150 Janitorial Supplies	4,608	3,600	-	3,600	3,800	4,000	4,000
	33,970	66,100	-	66,100	37,800	54,000	54,000
TOTAL	70,394	138,445	-	138,445	112,256	137,500	137,500
Natural Gas		20,000	therms at	\$2.50	\$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
<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	3,432,244
51040 Wages, Part-time	20,400	18,600	-	18,600	20,400	20,400	20,400
51110 Overtime	215,078	174,980	-	174,980	212,657	195,978	195,978
51125 Court Time	11,266	17,000	-	17,000	17,300	19,040	19,040
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
51230 Vacation	69,318	70,408	-	70,408	84,831	78,856	78,856
51320 Training	76,987	67,800	-	67,800	70,456	75,936	75,936
	3,170,729	3,441,481	-	3,441,481	3,299,050	3,890,557	3,915,174
EMPLOYEE BENEFITS							
51410 Social Security/FICA	192,592	219,980	-	219,980	204,394	246,537	251,819
51420 Medicare	45,047	51,447	-	51,447	47,800	57,666	58,893
51425 Maine PFML	-	-	-	-	-	19,453	19,876
51430 Maine PERS	415,089	478,086	-	478,086	443,194	498,932	510,779
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
	1,393,091	1,594,080	-	1,594,080	1,538,988	1,668,760	1,687,539
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
52090 Pro Servs - Other	34,207	33,046	-	33,046	33,000	34,569	34,569
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
52264 R & M Radio	12,728	4,000	-	4,000	4,000	2,000	2,000
52330 Rental of Facilities	3,690	3,700	-	3,700	3,700	8,370	8,370
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
<u>POLICE DEPARTMENT - 12200</u>							
(continued)							
52516 Internet Servivces	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
52610 Travel	2,764	5,500	-	5,500	6,000	7,500	7,500
52640 Training	100,564	66,010	-	66,010	67,000	69,490	69,490
52670 Membership & Dues	3,440	3,515	-	3,515	3,515	31,125	31,125
52870 Licenses/Fees	594	-	-	-	-	-	-
	294,756	243,415	-	243,415	246,924	343,467	343,467
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
53030 Computer Supplies	133	-	-	-	-	-	-
53060 Training Materials	24,109	37,901	-	37,901	31,453	29,483	29,483
53062 Publications	206	500	-	500	500	500	500
53220 Gasoline	86,033	81,000	-	81,000	57,570	108,000	87,750
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
CAPITAL OUTLAY							
56600 Capital - Equipment	-	67,000	-	67,000	66,832	-	-
	-	67,000	-	67,000	66,832	-	-
TOTAL	5,071,065	5,572,377	36,361	5,608,738	5,356,317	6,145,767	6,168,913

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager
<u>POLICE DEPARTMENT - 12200</u>							
(continued)							
Salaries, Full-time:							
Chief					1	132,805	132,805
Commander					2	217,666	217,666
Lieutenant/Lt. Support Services					4	378,940	389,475
Detective Sergeant					1	88,608	92,289
Sergeants					4	353,799	365,318
Detective					4	312,774	324,502
School Resource Officers					2	147,770	153,312
Patrol Officers (20)					20	1,380,537	1,419,212
Marine Resources Officer					1	76,299	79,005
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						-	(60,000)
Subtotal					44	3,363,143	3,387,529
Physical Fitness Standards						35,389	35,389
Additional one day calculation						9,095	9,326
Subtotal						44,484	44,715
Total						3,407,627	3,432,244
Part-time:							
School Crossing Guards					4	20,400	20,400
Gasoline:		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
<u>EMERGENCY SERVICES DISPATCH - 12220</u>							
PERSONNEL SERVICES							
51010 Salaries, Full-time	515,296	555,456	-	555,456	572,792	714,794	714,794
51110 Overtime	31,083	29,705	-	29,705	30,345	35,000	35,000
51210 Sick Time	13,961	9,000	-	9,000	9,468	11,250	11,250
51220 Holiday Pay	19,829	22,000	-	22,000	20,496	27,500	27,500
51230 Vacation	24,262	29,000	-	29,000	29,231	27,000	27,000
51240 Compensatory	12,185	10,000	-	10,000	8,778	20,000	20,000
51320 Training	5,887	8,000	-	8,000	6,000	5,000	5,000
	622,503	663,161	-	663,161	677,110	840,544	840,544
EMPLOYEE BENEFITS							
51410 Social Security/FICA	39,335	43,339	-	43,339	43,166	54,605	54,605
51420 Medicare	9,199	10,136	-	10,136	14,730	12,771	12,771
51425 Maine PFML	-	-	-	-	-	4,203	4,203
51430 Maine PERS	46,792	53,747	-	53,747	57,606	80,029	80,029
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
	294,241	323,916	-	323,916	334,201	370,348	370,348
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
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
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

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager
<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

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
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
<u>POLICE STATION BUILDING - 12250</u>							
PERSONNEL SERVICES							
51010 Salaries, Full-time	38,491	41,116	-	41,116	39,646	43,616	43,616
	38,491	41,116	-	41,116	39,646	43,616	43,616
EMPLOYEE BENEFITS							
51410 Social Security/FICA	2,383	2,702	-	2,702	2,410	2,866	2,866
51420 Medicare	557	632	-	632	562	670	670
51425 Maine PFML	-	-	-	-	-	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
	24,249	24,801	-	24,801	24,439	25,371	25,371
CONTRACTUAL SERVICES							
52100 Electricity	40,861	35,350	-	35,350	52,748	57,600	57,600
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
	94,287	71,950	-	71,950	92,248	97,400	97,400
MATERIALS & SUPPLIES							
53125 Natural Gas	5,701	9,250	-	9,250	11,100	11,100	11,100
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
53710 Wearing Apparel	426	-	-	-	-	400	400
	11,455	15,600	-	15,600	17,050	18,250	18,250
TOTAL	168,482	153,467	-	153,467	173,383	184,637	184,637
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
<u>COASTAL RESOURCES - 12280</u>							
PERSONNEL SERVICES							
51010 Salaries, Full-time	66,286	72,964	-	72,964	72,964	-	-
51040 Wages, Part-time	10,370	15,000	-	15,000	15,000	-	-
	76,656	87,964	-	87,964	87,964	-	-
EMPLOYEE BENEFITS							
51410 Social Security/FICA	4,559	5,454	-	5,454	5,454	-	-
51420 Medicare	1,066	1,275	-	1,275	1,275	-	-
51425 Maine PFML	-	-	-	-	-	-	-
51430 Maine PERS	3,443	3,648	-	3,648	3,648	-	-
51440 Health Benefit	19,000	19,000	-	19,000	19,000	-	-
51490 Deferred Compensation	-	-	-	-	-	-	-
	28,068	29,377	-	29,377	29,377	-	-
CONTRACTUAL SERVICES							
52090 Pro Servs - Other	1,372	12,500	-	12,500	9,000	-	-
52240 R & M Vehicles	522	2,100	-	2,100	1,000	-	-
52260 R & M Equipment	742	1,500	-	1,500	750	-	-
52500 Postage	-	400	-	400	-	-	-
52510 Telephone	672	1,100	-	1,100	612	-	-
52520 Advertising	-	-	-	-	-	-	-
52530 Printing	392	500	-	500	500	-	-
52531 Photocopies	-	100	-	100	-	-	-
52610 Travel	-	1,500	-	1,500	250	-	-
52640 Training	477	2,500	-	2,500	2,500	-	-
52670 Membership & Dues	-	800	-	800	500	-	-
	4,177	23,000	-	23,000	15,112	-	-

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

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

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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
<u>STREET LIGHTS - 12310</u>							
52100 Electricity	56,953	120,000	-	120,000	65,000	80,000	80,000
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

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

TRAFFIC SIGNALS - 12320

52100 Electricity	10,265	12,000	-	12,000	14,000	15,000	15,000
52260 R & M Equipment (Signals)	15,751	30,000	7,810	37,810	85,000	40,000	40,000
TOTAL	26,016	42,000	7,810	49,810	99,000	55,000	55,000

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

FIRE SUPPRESSION CHARGE (HYDRANTS) - 12330

52360 Equipment Rental	663,444	765,384	-	765,384	772,752	785,879	785,879
TOTAL	663,444	765,384	-	765,384	772,752	785,879	785,879

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.

EMERGENCY MANAGEMENT - 12340

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	14,629,527	14,556,811
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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
<u>PUB. WORKS ADMIN. - 13100</u>							
PERSONNEL SERVICES							
51010 Salaries, Full-time	312,608	341,103	-	341,103	332,000	375,202	375,202
51040 Wages, Part-time	-	20,856	-	20,856	13,000	26,070	26,070
51110 Overtime	-	335	-	335	-	1,000	1,000
	312,608	362,294	-	362,294	345,000	402,272	402,272
EMPLOYEE BENEFITS							
51410 Social Security/FICA	19,076	23,317	-	23,317	22,000	25,689	25,689
51420 Medicare	4,461	5,453	-	5,453	5,600	6,008	6,008
51425 Maine PFML	-	-	-	-	-	2,011	2,011
51430 Maine PERS	22,893	27,103	-	27,103	24,000	29,691	29,691
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
	127,721	147,167	-	147,167	133,200	155,041	155,041
CONTRACTUAL SERVICES							
52030 Pro. Serv - Medical	495	2,094	-	2,094	495	2,980	2,980
52090 Pro. Serv - Other	4,816	1,500	-	1,500	2,136	2,750	2,750
52260 R & M Equipment	600	450	-	450	600	500	500
52500 Postage	180	200	-	200	50	200	200
52510 Telephone	5,424	7,500	-	7,500	5,000	6,840	6,840
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

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager
<u>PUB. WORKS ADMIN. - 13100</u> (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
	2,116	3,035	-	3,035	12,800	11,535	11,535
CAPITAL OUTLAY							
56600 Capital - Equipment	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
TOTAL	456,493	536,944	-	536,944	502,181	594,822	594,822
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
<u>PUB. WORKS GEN. MAINT. - 13110</u>							
PERSONNEL SERVICES							
51010 Salaries, Full-time	757,413	922,211	-	922,211	800,000	1,141,846	1,141,846
51040 Wages, Part-time	29,268	47,440	-	47,440	1,500	52,000	52,000
51110 Overtime	112,956	100,900	-	100,900	100,000	158,200	158,200
	899,637	1,070,551	-	1,070,551	901,500	1,352,046	1,352,046
EMPLOYEE BENEFITS							
51410 Social Security/FICA	52,268	66,575	-	66,575	50,000	84,363	84,363
51420 Medicare	12,224	15,570	-	15,570	10,000	19,730	19,730
51425 Maine PFML	-	-	-	-	-	6,760	6,760
51430 Maine PERS	69,616	92,785	-	92,785	70,000	108,299	108,299
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
	384,889	539,214	-	539,214	494,460	584,315	584,315
CONTRACTUAL SERVICES							
52090 Pro. Serv - Other	-	3,000	-	3,000	-	4,000	4,000
52162 Wood Disposal	-	500	-	500	-	500	500
52170 Construction Services	62,243	132,000	-	132,000	130,000	171,500	171,500
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
52361 Rental of Winter Equipment	207,193	230,547	-	230,547	250,000	297,292	297,292
52516 Internet Services	-	4,500	-	4,500	4,000	5,400	5,400
	353,244	451,314	-	451,314	484,000	567,879	567,879
MATERIALS & SUPPLIES							
53010 General Supplies	20,762	21,300	-	21,300	20,000	30,000	30,000
53310 Traffic Control Supplies	31,202	38,430	-	38,430	45,000	48,120	48,120
53322 Patching Material	50,101	49,700	-	49,700	48,000	57,500	57,500
53330 Culverts & Drainage	150,223	45,600	-	45,600	40,000	55,140	55,140

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager
<u>PUB. WORKS GEN. MAINT. - 13110</u>							
(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
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
53730 Minor Equip & Hand Tools	1,637	5,150	-	5,150	5,000	10,275	10,275
	595,486	587,440	-	587,440	568,500	645,095	645,095
CAPITAL OUTLAY							
56600 Capital - Equipment	7,100	-	-	-	-	117,180	71,190
	7,100	-	-	-	-	117,180	71,190
TOTAL	2,240,356	2,648,519	-	2,648,519	2,448,460	3,266,515	3,220,525
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 deicing materials on public streets, sidewalks and parking areas. Costs may vary considerably from year to year depending on winter conditions. Expenditures in the Overtime account depend on the number and timing of storm events during the winter. Rental of Winter Equipment is to hire outside contractors for three dedicated in Town plow routes as well as clearing and treating municipal parking lots, and assistance with hauling snow. The Town has 16 total snowplowing routes; it hires contractors for three.

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager
<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
52130 Disposal Fees	302,746	324,625	-	324,625	320,000	361,137	361,137
52670 Membership & Dues	-	250	-	250	-	250	250
	703,671	745,846	-	745,846	751,796	847,172	847,172
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

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

RECYCLING - 13140

CONTRACTUAL SERVICES							
52125 Solid Waste/Rec Collection	400,950	420,971	-	420,971	415,000	493,066	493,066
52130 Disposal Fees	143,474	178,400	-	178,400	175,000	198,637	198,637
52138 Removal of Special Waste	24,955	38,750	-	38,750	38,750	38,750	38,750
52500 Postage	-	250	-	250	-	250	250
52525 Promotion	8,633	6,750	-	6,750	6,000	6,750	6,750
52670 Membership & Dues	250	250	-	250	250	250	250
	578,262	645,371	-	645,371	635,000	737,703	737,703
TOTAL	578,262	645,371	-	645,371	635,000	737,703	737,703

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
<u>PUB. WORKS CENT. GARAGE - 13150</u>							
PERSONNEL SERVICES							
51010 Salaries, Full-time	188,597	247,087	-	247,087	218,000	371,206	312,925
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
EMPLOYEE BENEFITS							
51410 Social Security/FICA	11,312	16,949	-	16,949	13,000	24,716	21,069
51420 Medicare	2,645	3,964	-	3,964	2,800	5,780	4,927
51425 Maine PFML	-	-	-	-	-	1,952	1,658
51430 Maine PERS	15,028	22,857	-	22,857	18,000	32,312	26,489
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
	107,578	141,075	-	141,075	131,600	182,385	152,768
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
52240 R & M Vehicles	242,282	259,775	-	259,775	264,000	356,975	356,975
52260 R & M Equipment	27,098	15,955	-	15,955	14,000	18,315	18,315
52264 R & M Radios	3,098	6,380	-	6,380	40,000	6,920	6,920
52330 Rental of Facilities	4,200	5,400	-	5,400	3,000	1,500	1,500
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
MATERIALS & SUPPLIES							
53010 General Supplies	11,235	11,450	-	11,450	12,000	13,500	13,500
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

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager
<u>PUB. WORKS CENT. GARAGE - 13150</u>							
<u>(continued)</u>							
53210 Diesel Fuel	131,578	115,500	-	115,500	111,000	165,000	123,750
53220 Gasoline	26,560	25,500	-	25,500	20,000	34,000	27,625
53230 Oil & Lubricants	10,779	11,950	-	11,950	18,000	21,050	21,050
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
53730 Minor Equip & Hand Tools	22,510	20,400	-	20,400	18,000	24,400	24,400
	285,409	295,410	-	295,410	284,700	374,700	327,075
CAPITAL OUTLAY							
56600 Capital - Equipment	-	40,500	-	40,500	45,000	53,000	53,000
	-	40,500	-	40,500	45,000	53,000	53,000
TOTAL	935,849	1,105,451	4,100	1,109,551	1,071,000	1,452,720	1,317,197
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 Faciltiy			(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

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager
<u>HUMAN SERVICES - 14100</u>							
PERSONNEL SERVICES							
51010 Salaries, Full-time	119,341	184,560	-	184,560	106,500	206,600	206,600
	119,341	184,560	-	184,560	106,500	206,600	206,600
EMPLOYEE BENEFITS							
51410 Social Security/FICA	6,892	11,472	-	11,472	6,200	12,684	12,684
51420 Medicare	1,654	2,683	-	2,683	1,528	2,966	2,966
51425 Maine PFML	-	-	-	-	-	1,033	1,033
51430 Maine PERS	12,272	18,825	-	18,825	10,750	20,206	20,206
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
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
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
52870 Licenses/fees	1,500	-	-	-	-	-	-
	110,984	303,120	-	303,120	104,185	253,220	253,220
MATERIALS & SUPPLIES							
53020 Office Supplies	818	500	-	500	470	600	600
	818	500	-	500	470	600	600
PROGRAM							
55000 Social Service Agency Funding	-	-	-	-	-	20,000	20,000
	-	-	-	-	-	20,000	20,000
TOTAL	289,961	578,160	-	578,160	286,633	574,309	574,309

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager
<u>HUMAN SERVICES - 14100</u> (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
<p>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.</p> <p>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.</p> <p>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.</p> <p>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</p>							
TOTAL HUMAN SERVICES	289,961	578,160	-	578,160	286,633	574,309	574,309

		2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager
<u>SCHOOL DEPARTMENT - 14500</u>								
W1	Regular Instruction	18,764,649	21,150,951	-	21,150,951	21,150,951	21,877,648	21,877,648
W2	Special Education	7,993,749	9,963,270	-	9,963,270	9,963,270	10,408,048	10,408,048
W3	Career & Technical Education	277,512	408,937	-	408,937	408,937	435,471	435,471
W4	Other Instruction	864,091	1,116,838	-	1,116,838	1,116,838	1,135,824	1,135,824
W5	Student & Staff Support	3,927,830	4,567,196	-	4,567,196	4,567,196	4,574,307	4,574,307
W6	System Administration	1,444,081	1,677,742	-	1,677,742	1,677,742	1,656,336	1,656,336
W7	School Administration	2,033,910	2,105,799	-	2,105,799	2,105,799	2,255,834	2,255,834
W8	Transportation	2,532,598	2,747,298	-	2,747,298	2,747,298	3,221,467	3,221,467
W9	Facilities Maintenance	5,617,331	6,218,703	-	6,218,703	6,218,703	6,056,692	6,056,692
W10	Debt Service	2,035,932	2,764,006	-	2,764,006	2,764,006	2,774,806	2,774,806
W11	All Other	610,257	210,834	-	210,834	210,834	184,035	184,035
TOTAL		46,101,940	52,931,574	-	52,931,574	52,931,574	54,580,468	54,580,468

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	54,580,468	54,580,468
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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
<u>RECREATION ADMIN. - 15000</u>							
PERSONNEL SERVICES							
51010 Salaries, Full-time	351,795	385,121	-	385,121	385,121	425,395	425,395
51040 Wages, Part-time	79,521	69,848	-	69,848	69,848	148,572	148,572
51110 Overtime	5,396	4,604	-	4,604	4,604	6,384	6,384
	436,712	459,573	-	459,573	459,573	580,351	580,351
EMPLOYEE BENEFITS							
51410 Social Security/FICA	27,049	29,101	-	29,101	29,101	37,740	37,740
51420 Medicare	6,326	6,806	-	6,806	6,806	8,826	8,826
51425 Maine PFML	-	-	-	-	-	3,007	3,007
51430 Maine PERS	36,433	39,752	-	39,752	39,752	44,372	44,372
51440 Health Benefit	95,000	95,000	-	95,000	95,000	109,250	109,250
	164,808	170,659	-	170,659	170,659	203,195	203,195
CONTRACTUAL SERVICES							
52090 Prof. Services - Other	7,603	-	-	-	-	-	-
52260 R & M Equipment	6,066	23,000	-	23,000	23,000	28,500	28,500
52500 Postage	577	1,100	-	1,100	1,100	1,200	1,200
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
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
52640 Training	978	1,875	-	1,875	1,875	2,750	2,750
52661 Background Checks	-	200	-	200	200	600	600
52670 Membership & Dues	1,472	1,085	-	1,085	1,085	1,295	1,295
	29,310	46,193	-	46,193	46,193	54,855	54,855

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager
<u>RECREATION ADMIN. - 15000</u>							
(continued)							
MATERIALS & SUPPLIES							
53020 Office Supplies	3,086	3,377	-	3,377	3,377	3,710	3,710
53030 Computer Supplies	1,355	1,700	-	1,700	1,700	1,800	1,800
	4,441	5,077	-	5,077	5,077	5,510	5,510
CAPITAL OUTLAY							
56600 Capital - Equipment	-	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

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
<u>REC - BUILDINGS & GROUNDS - 15050</u>							
PERSONNEL SERVICES							
51010 Salaries, Full-time	393,298	466,296	-	466,296	442,981	555,529	555,529
51040 Wages, Part-time	120,317	193,484	-	193,484	154,787	230,961	230,961
51110 Overtime	29,657	33,194	-	33,194	26,555	33,245	33,245
	543,272	692,974	-	692,974	624,323	819,735	819,735
EMPLOYEE BENEFITS							
51410 Social Security/FICA	32,556	43,437	-	43,437	39,093	51,975	51,975
51420 Medicare	7,614	10,159	-	10,159	9,143	12,156	12,156
51425 Maine PFML	-	-	-	-	-	4,099	4,099
51430 Maine PERS	41,920	49,683	-	49,683	49,683	55,027	55,027
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
	270,300	310,081	-	310,081	304,721	331,762	331,762
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
52100 Electricity	10,714	10,925	-	10,925	10,975	11,840	11,840
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
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
52240 R & M Vehicle	17,130	17,975	-	17,975	17,975	23,100	23,100
52260 R & M Equipment	24,683	30,400	-	30,400	27,360	32,200	32,200
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
52520 Advertising	-	500	-	500	450	500	500
52620 Meals	26	500	-	500	100	648	648
52640 Training	428	1,110	-	1,110	777	1,110	1,110
	151,213	225,848	-	225,848	208,766	221,836	221,836

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager
<u>REC - BUILDINGS & GROUNDS - 15050</u>							
(continued)							
MATERIALS & SUPPLIES							
53010 General Supplies	40,654	52,165	-	52,165	46,950	50,665	50,665
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
53220 Gasoline	27,136	25,500	-	25,500	25,500	28,000	22,750
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
53730 Minor Equip & Hand Tools	8,478	9,050	-	9,050	8,598	8,920	8,920
	103,344	118,715	-	118,715	108,878	119,235	112,360
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
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)
CAPITAL OUTLAY							
56300 Capital - Facilities	-	149,500	23,163	172,663	172,663	50,000	50,000
56600 Capital - Equipment	20,615	11,000	-	11,000	11,000	3,000	3,000
	20,615	160,500	23,163	183,663	183,663	53,000	53,000
TOTAL	1,073,503	1,468,958	25,773	1,494,731	1,386,580	1,506,808	1,499,933

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager
<u>REC - BUILDINGS & GROUNDS - 15050</u>							
(continued)							

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

Salaries, Full-time:

Parks & Facilities Manager	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
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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
<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
52110 Water	3,125	3,000	-	3,000	3,000	3,200	3,200
52120 Sewer	1,927	1,500	-	1,500	1,500	2,000	2,000
52130 Rubbish Disposal	3,111	3,267	-	3,267	3,267	3,351	3,351
52150 Custodial Services	47,270	49,593	-	49,593	79,270	79,270	79,270
52220 R & M Building	110,382	108,670	-	108,670	103,237	101,230	101,230
52516 Internet Services	2,806	2,800	-	2,800	2,800	3,000	3,000
	203,176	210,830	-	210,830	235,074	247,051	247,051
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
53730 Minor Equip & Hand Tools	2,183	6,700	-	6,700	3,040	4,750	4,750
	20,111	80,405	-	80,405	51,004	78,810	78,810
CAPITAL OUTLAY							
56200 Capital - Building	14,967	119,000	18,475	137,475	19,475	65,722	-
	14,967	119,000	18,475	137,475	19,475	65,722	-
TOTAL	238,254	410,235	18,475	428,710	305,553	391,583	325,861

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

Natural Gas	25,000	therms at	\$2.50	\$2.50	62,500	62,500
Capital Building		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
<u>TEEN CENTER - 15300</u>							
PROGRAMS							
52800 Grants	20,000	20,000	-	20,000	20,000	30,000	30,000
	20,000	20,000	-	20,000	20,000	30,000	30,000
TOTAL	20,000	20,000	-	20,000	20,000	30,000	30,000

PEOPLE PLUS CENTER - 15310

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

PUBLIC LIBRARY - 15400

PROGRAMS							
52220 R & M Building	53,808	35,000	-	35,000	35,000	40,000	40,000
52800 Grants	1,635,776	1,751,744	-	1,751,744	1,751,744	1,859,747	1,859,747
TOTAL	1,689,584	1,786,744	-	1,786,744	1,786,744	1,899,747	1,899,747

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
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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
<u>COUNTY TAX - 16000</u>							
52900 Assessment (fiscal year)	1,713,824	1,735,369	-	1,735,369	1,735,369	1,835,376	1,835,376
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	1,991,823	1,991,823

PROMOTION AND DEVELOPMENT - 17000

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
55708 Brunswick Downtown Associatio	95,000	140,000	-	140,000	140,000	145,000	145,000
55711 Maine State Music Theater	-	3,500	-	3,500	-	-	-
55712 Growstown School	298	5,000	-	5,000	2,000	2,500	2,500
55713 Town Commons	300	2,000	-	2,000	2,000	2,500	2,500
55714 Brunswick Link	120,000	139,000	-	139,000	165,250	396,834	396,834
55716 Metro Breeze	86,170	89,055	-	89,055	89,055	95,766	95,766
TOTAL	327,678	409,055	(4,500)	404,555	425,600	675,100	675,100

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

ADDITIONAL SCHOOL ASST. - 17010

52610 Travel	10,000	10,000	-	10,000	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
<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.

CONTINGENCY RESERVE - 17030

55000 Program	(315,609)	1,120,000	(4,715)	1,115,285	1,120,000	385,000	256,604
TOTAL	(315,609)	1,120,000	(4,715)	1,115,285	1,120,000	385,000	256,604
TOTAL UNCLASSIFIED	26,399	1,542,255	(9,215)	1,533,040	1,553,800	1,073,300	944,904

DEBT SERVICE

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
	361,281	354,578	-	354,578	354,578	347,188	347,188

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
Less School Portion	(292,301)	(263,249)	-	(263,249)	(263,249)	(233,299)	(233,299)
	-	-	-	-	-	-	-

SCHOOL REVOLVING RENOVATION BONDS - 18060

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

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager
<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
Less School Portion	(6,036)	(4,799)	-	(4,799)	(4,799)	(3,493)	(3,493)
	161,271	78,909	-	78,909	78,909	77,365	77,365
KATE FURBISH ELEMENTARY SCHOOL BONDS - 18080							
52710 Principal	725,000	765,000	-	765,000	765,000	805,000	805,000
Less School Portion	(725,000)	(765,000)	-	(765,000)	(765,000)	(805,000)	(805,000)
52720 Interest	739,894	702,644	-	702,644	702,644	663,394	663,394
Less School Portion	(739,894)	(702,644)	-	(702,644)	(702,644)	(663,394)	(663,394)
	-	-	-	-	-	-	-
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
	966,819	933,169	-	933,169	933,169	905,669	905,669
2022 TAXABLE G/O BONDS - 18100							
52710 Principal	-	337,482	-	337,482	337,482	340,591	340,591
52720 Interest	-	163,893	-	163,893	163,893	160,784	160,784
	-	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
TOTAL EXPENDITURES	75,688,575	88,301,937	158,160	88,460,097	87,711,336	93,827,208	93,221,986

	2022-23 Actual	2023-24 Adopted	2023-24 Adjustments	2023-24 Available	2023-24 Est Expended	2024-25 Department	2024-25 Manager
<u>OTHER GENERAL FUND USES</u>							
<u>Transfers to Other Funds</u>							
59210 Special Revenue - Municipal	74,500	70,000	4,500	74,500	74,500	150,000	150,000
59400 Capital Projects - Municipal	3,416,500	3,561,760	-	3,561,760	3,561,760	3,774,044	3,724,044
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	3,999,044
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
	74,500	70,000	4,500	74,500	74,500	150,000	150,000
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
Street Resurfacing/Rehab	2,100,000	2,200,000	-	2,200,000	2,200,000	2,300,000	2,250,000
Fire Vehicle Replacement	122,500	127,400	-	127,400	127,400	133,770	133,770
Police Vehicle Replacement	174,000	180,960	-	180,960	180,960	190,008	190,008
PW Equipment Replacement	395,000	410,800	-	410,800	410,800	429,286	429,286
P&R Vehicle Replacement	65,000	67,600	-	67,600	67,600	70,980	70,980
Facilities Repair Program	235,000	250,000	-	250,000	250,000	275,000	275,000
IT/Cable TV Equipment	225,000	225,000	-	225,000	225,000	250,000	250,000
	3,416,500	3,561,760	-	3,561,760	3,561,760	3,774,044	3,724,044
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	91,472,596	97,876,252	97,221,030

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 Department	2024-25 Manager
From General Fund Balance:						
<i>General Government</i>						
Downtown Restrooms Planning	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -
<i>Public Safety</i>						
FD Power Load Units	-	182,000	-	182,000	-	-
PD Records Management Software Migration	-	290,000	-	290,000	-	-
<i>Public Works</i>						
Public Works Facility Planning	120,000	-	-	-	-	-
Jordan Ave Sidewalk	-	345,500	-	345,500	-	-
Stanwood/McKeen Pedestrian Improvements	-	190,000	-	190,000	-	-
Union St Curb Reduction	-	100,000	-	100,000	-	-
Mare Brook Watershed	-	110,000	-	110,000	170,000	170,000
Range Road Culvert (design-construction)	-	20,000	-	20,000	200,000	200,000
Bunganuc Road Culvert (design)	-	50,000	-	50,000	-	-
<i>School Department</i>						
BHS Bleacher Replacement	-	-	-	-	250,000	250,000
BJHS Library Curtain Wall Windows	-	-	-	-	168,000	168,000
<i>Parks & Recreation</i>						
Simpsons Point Access (grant match)	175,000	-	-	-	-	-
FJ Wood Bridge Amenities - Anniversary Par	330,000	-	-	-	-	-
Recreation Center Roof	-	450,000	-	450,000	-	-
Mobility Infrastructure	-	-	-	-	50,000	50,000
Edwards Field Parking Lot	-	-	-	-	525,000	525,000
Use of Fund Balance	625,000	1,757,500	-	1,757,500	1,363,000	1,363,000
From Municipal Revenues:						
<i>Streets and Sidewalks</i>						
Street Resurfacing/Rehabilitation Program	2,100,000	2,200,000	-	2,200,000	2,300,000	2,300,000
Sidewalk Program	100,000	100,000	-	100,000	125,000	125,000
<i>Vehicle/Equipment Replacement</i>						
Fire Vehicle Replacement	122,500	127,400	-	127,400	133,770	133,770
Police Vehicle Replacement	174,000	180,960	-	180,960	190,008	190,008
PW Equipment Replacement	395,000	410,800	-	410,800	429,286	429,286
P&R Vehicle Replacement	65,000	67,600	-	67,600	70,980	70,980
<i>Other Reserves</i>						
Facilities Repair Program	235,000	250,000	-	250,000	275,000	275,000
IT/Cable TV Equipment	225,000	225,000	-	225,000	250,000	250,000
Municipal Revenues	3,416,500	3,561,760	-	3,561,760	3,774,044	3,774,044

	2022-23 Actual	2023-24 Council Approved	2023-24 Adj/Suppl.	2023-24 Final	2024-25 Department	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	5,994,444	5,994,444

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	2023-24	2023-24	2023-24	2023-24	2024-25	2024-25
	Actual	Adopted	Adjustments	Available	Estimated	Department	Manager
<u>DOWNTOWN & TRANSIT-ORIENTED TIF DISTRICT</u>							
<u>Property Tax Revenues</u>						0.0%	
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	24.40	23.96
Tax Increment Revenue	797,920	856,780	-	825,796	825,796	865,153	849,552
TOTAL REVENUES	797,920	856,780	-	825,796	825,796	865,153	849,552
<u>TIF Program Expenditures</u>							
Downtown Master Plan							
Cedar St Parking - DOT match	69,000	98,000	-	98,000	98,000	-	-
Federal/Mason Ped Improv	-	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	-	-
Brunswick Link (expanded operatic	70,000	88,000	-	88,000	88,000	344,334	344,334
Brunswick Link (capital)	20,000	20,000	-	20,000	20,000	22,500	22,500
MetroBreez	86,170	89,055	-	89,055	89,055	95,765	95,765
TOTAL EXPENDITURES	470,170	605,055	-	605,055	605,055	587,599	587,599
Revenues less Expenditures	327,750	251,725	-	220,741	220,741	277,554	261,953
Amount expended from TIF Funds	-	-	-	-	-	-	-
Amount transferred to CP or SR Funds	169,000	283,000	-	283,000	283,000	-	-
Amount transferred to General Fund	301,170	322,055	-	322,055	322,055	587,599	587,599
Downtown & Transit-Oriented TIF District Balance							
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	829,932	814,331

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>SEAHAWK TIF DISTRICT</u>							
<u>Property Tax Revenues</u>							
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	24.40	23.96
Tax Increment Revenue	306,356	328,955	-	327,408	327,408	343,013	336,827
TOTAL REVENUES	306,356	328,955	-	327,408	327,408	343,013	336,827
<u>TIF Program Expenditures</u>							
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	95,000	95,000
Professional & Administrative Costs	70,000	70,000	-	70,000	70,000	80,000	80,000
TOTAL EXPENDITURES	314,650	322,711	1,180	323,891	323,891	343,807	343,807
Revenues less Expenditures	(8,294)	6,244	(1,180)	3,517	3,517	(794)	(6,980)
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	175,000	175,000
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	32,607	26,421

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
<u>BRUNSWICK LANDING AND BRUNSWICK EXECUTIVE AIRPORT TIF DISTRICTS</u>							
<u>Property Tax Revenues</u>							
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	24.40	23.96
Tax Increment Revenue	2,459,622	2,641,060	-	2,800,862	2,800,862	2,934,351	2,881,437
TOTAL REVENUES	2,459,622	2,641,060	-	2,800,862	2,800,862	2,934,351	2,881,437
<u>TIF Program Expenditures</u>							
Credit Enhancement Agreement	1,229,811	1,320,530	-	1,400,431	1,400,431	1,467,176	1,440,719
Road Improvements							
Qualified road work	200,000	250,000	-	250,000	250,000	285,000	285,000
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	200,000	200,000
Engine 2 - Advance repayment	100,000	-	-	-	-	-	-
Professional & Administrative Costs	50,000	50,000	-	50,000	50,000	50,000	50,000
Road/Infrastructure Improvements	-	-	-	-	-	-	-
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	2,369,176	2,342,719
Revenues less Expenditures	235,167	83,530	-	163,431	163,431	565,176	538,719
Amount expended from TIF Funds	1,229,811	1,320,530	-	1,400,431	1,400,431	1,467,176	1,440,719
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	535,000	535,000
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	1,004,020	977,563

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
<u>COOK'S CORNER TIF DISTRICT</u>							
<u>Property Tax Revenues</u>							
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	24.40	23.96
Tax Increment Revenue	697,104	748,527	-	980,964	980,964	1,027,716	1,009,184
TOTAL REVENUES	697,104	748,527	-	980,964	980,964	1,027,716	1,009,184
<u>TIF Program Expenditures</u>							
Brunswick Downtown Assoc	-	50,000	-	50,000	50,000	35,000	35,000
Affordable Housing Support Fund	250,000	-	-	-	-	-	-
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	235,000	235,000
Revenues less Expenditures	127,104	458,527	-	690,964	690,964	792,716	774,184
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	35,000	35,000
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	1,784,201	1,765,669

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
<u>SUMMARY OF TAX INCREMENT FINANCING BUDGET</u>							
<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	24.40	23.96
Tax Increment Revenue	4,261,002	4,575,322	-	4,935,030	4,935,030	5,170,233	5,077,000
TOTAL REVENUES	4,261,002	4,575,322	-	4,935,030	4,935,030	5,170,233	5,077,000
<u>TIF Program Expenditures</u>							
Credit Enhancement Agreement	1,379,461	1,483,241	1,180	1,564,322	1,564,322	1,635,983	1,609,526
Downtown Master Plan							
Cedar St Parking - DOT match	69,000	98,000	-	98,000	98,000	-	-
Federal/Mason Ped Improv	-	10,000	-	10,000	10,000	-	-
Jordan/Bath Ped Design	-	97,000	-	97,000	97,000	-	-
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	130,000	130,000
Transit-Oriented Projects							
Pleasant Street MDOT grant match	100,000	175,000	-	175,000	175,000	-	-
Brunswick Link (expanded operatic	70,000	88,000	-	88,000	88,000	344,334	344,334
Brunswick Link (capital)	20,000	20,000	-	20,000	20,000	22,500	22,500
MetroBreez	86,170	89,055	-	89,055	89,055	95,765	95,765
Road Improv - Qualified Roads	200,000	250,000	-	250,000	250,000	285,000	285,000
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	200,000	200,000
Engine 2 - Advance repayment	100,000	-	-	-	-	-	-
Brunswick Downtown Association	95,000	140,000	-	140,000	140,000	130,000	130,000
Road/Infrastructure Improvements							
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	3,535,582	3,509,125
Revenues less Expenditures	681,727	750,026	(1,180)	1,078,653	1,078,653	1,634,652	1,567,876

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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SUMMARY OF TAX INCREMENT FINANCING BUDGET (Cont'd)

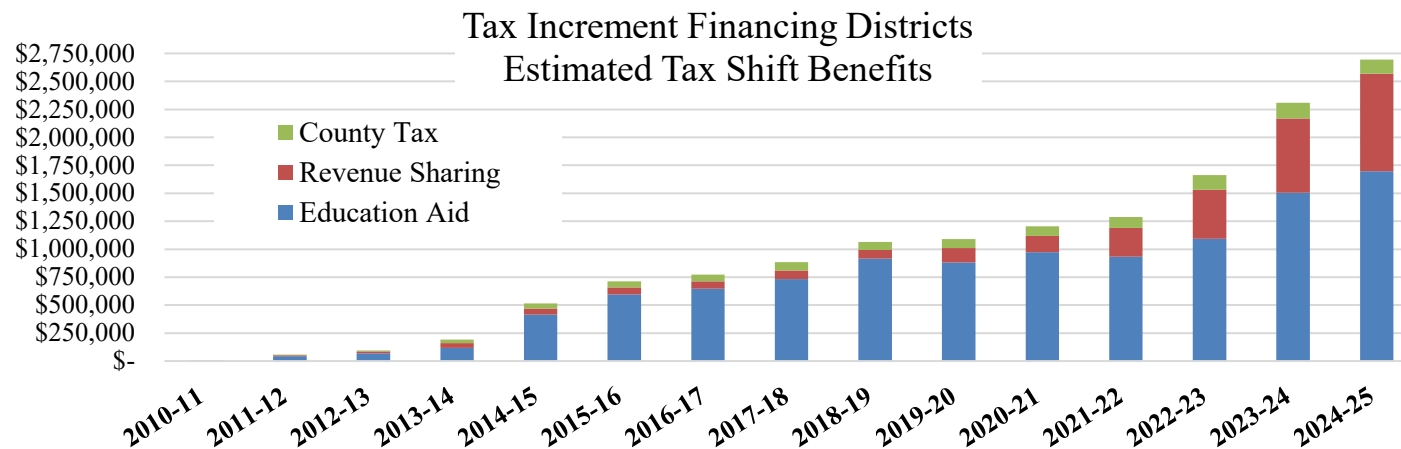
Total Tax Increment Financing Balance

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	3,650,760	3,583,984
Amount expended from TIF Funds	1,379,461	1,483,241	1,180	1,564,322	1,564,322	1,635,983	1,609,526
Amount transferred to CP and SR Funds	1,333,644	1,270,000	-	1,270,000	1,270,000	567,000	567,000
Amount transferred to General Fund	866,170	1,022,055	-	1,022,055	1,022,055	1,332,599	1,332,599

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	1,093,524				1,504,679		1,695,419
Revenue Sharing	438,449				665,146		872,638
County Tax	130,895				140,298		126,024
	1,662,868				2,310,123		2,694,081

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

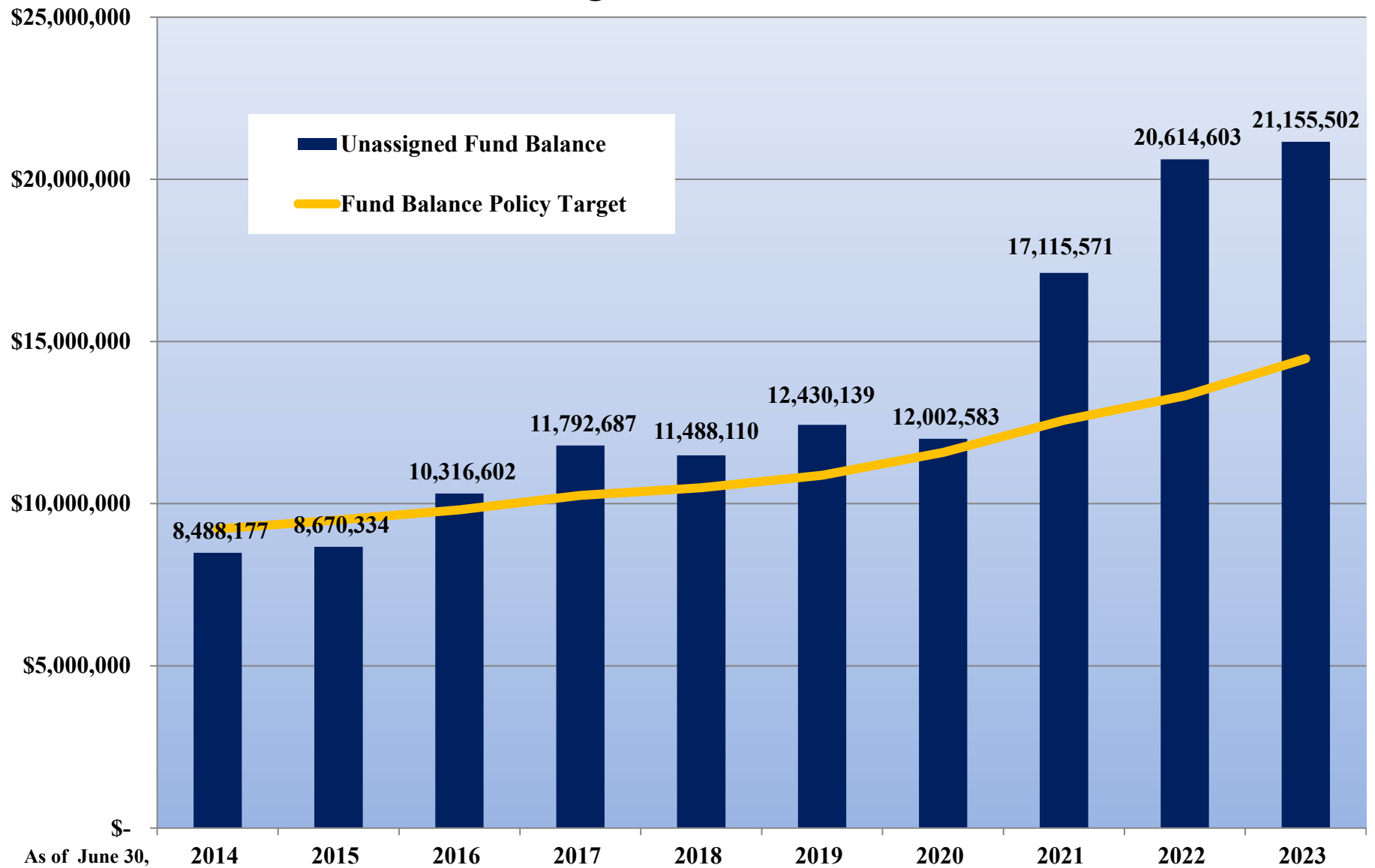
Notes: This statement is produced using generally accepted accounting principals (GAAP Basis). To reconcile the GAAP basis to the basis used for budget purposes (Budget Basis), it is necessary to subtract from the GAAP basis the amount the State of Maine contributes to the Maine Public Employees Retirement 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	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
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

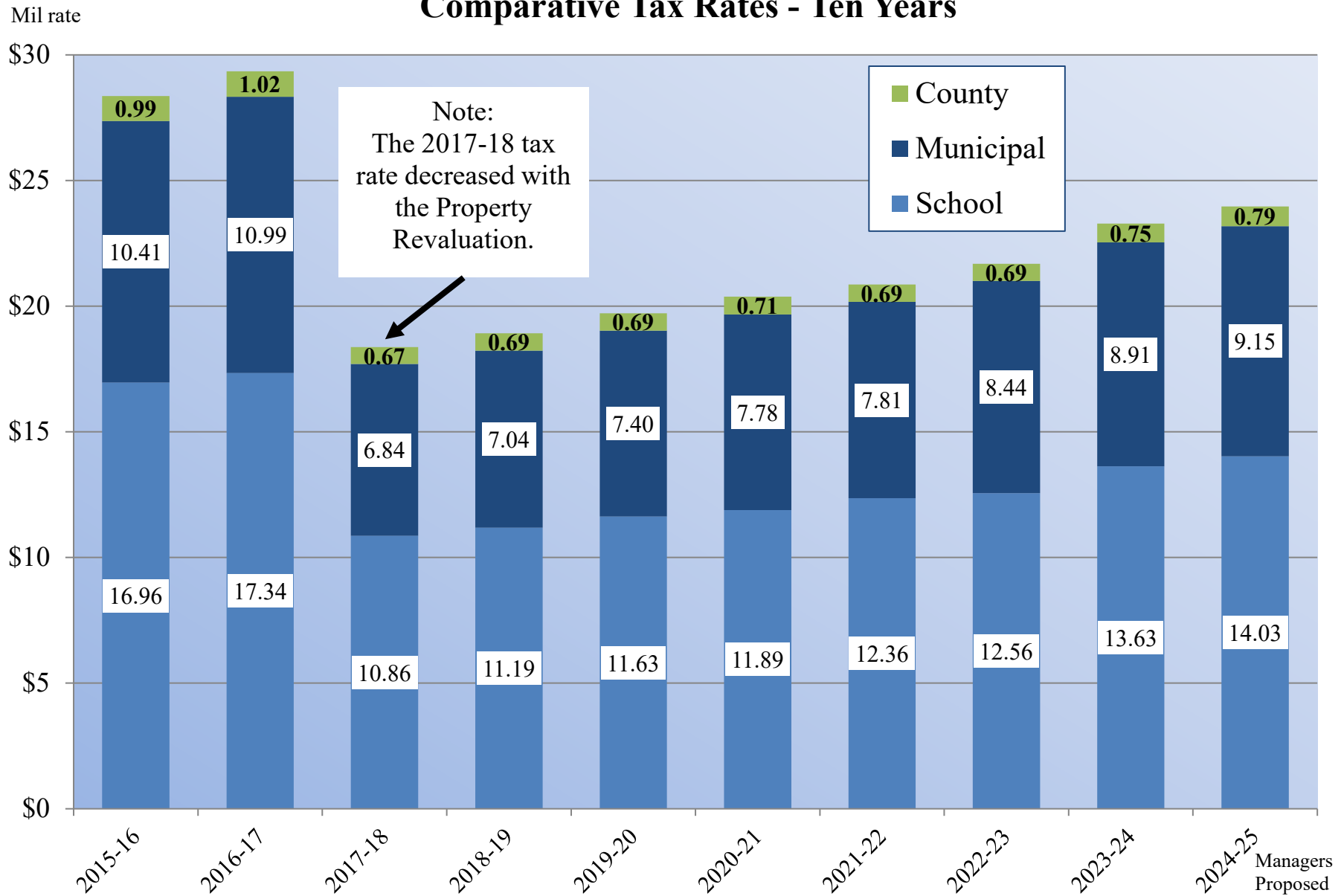
Town of Brunswick Unassigned Fund Balance



Town of Brunswick
General Fund Budget Comparisons

	Fiscal 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	Mgrs Proposed 2024-25
<u>Revenues & Other Sources</u>										
Municipal (1)	7,393,370	7,174,897	7,935,060	8,268,418	9,112,961	8,312,322	11,482,111	12,112,727	14,733,379	17,472,708
School (2)	13,208,190	13,721,765	13,260,447	12,651,579	13,381,088	14,546,776	13,694,665	18,202,836	18,597,647	19,029,104
County	0	0	0	0	0	0	0	0	0	0
	20,601,560	20,896,662	21,195,507	20,919,997	22,494,049	22,859,098	25,176,776	30,315,563	33,331,026	36,501,812
	-1.17%	1.43%	1.43%	-1.30%	7.52%	1.62%	10.14%	20.41%	9.95%	9.51%
<u>Expenditures & Other Uses</u>										
Municipal	21,710,589	22,369,571	23,429,716	24,288,847	26,185,774	26,799,640	30,444,466	33,157,509	37,235,307	40,648,739
School	36,525,855	37,695,535	37,878,469	38,132,210	40,153,709	42,748,055	43,651,333	49,443,682	52,931,574	54,580,468
County	1,360,042	1,410,855	1,517,700	1,565,279	1,590,123	1,674,551	1,664,113	1,713,824	1,891,816	1,991,823
	59,596,486	61,475,961	62,825,885	63,986,336	67,929,606	71,222,246	75,759,912	84,315,015	92,058,697	97,221,030
	2.58%	3.15%	2.20%	1.85%	6.16%	4.85%	6.37%	11.29%	9.18%	5.61%
<u>Net From Property Taxes</u>										
Municipal	14,317,219	15,194,674	15,494,656	16,020,429	17,072,813	18,487,318	18,962,355	21,044,782	22,501,928	23,176,031
School	23,317,665	23,973,770	24,618,022	25,480,631	26,772,621	28,201,279	29,956,668	31,240,846	34,333,927	35,551,364
County	1,360,042	1,410,855	1,517,700	1,565,279	1,590,123	1,674,551	1,664,113	1,713,824	1,891,816	1,991,823
	38,994,926	40,579,299	41,630,378	43,066,339	45,435,557	48,363,148	50,583,136	53,999,452	58,727,671	60,719,218
	4.67%	4.06%	2.59%	3.45%	5.50%	6.44%	4.59%	6.75%	8.76%	3.39%
<u>Tax Rate Valuation</u>	1,374,997,238	1,382,599,632	2,266,215,455	2,276,233,559	2,304,034,323	2,374,234,046	2,424,886,659	2,489,601,314	2,521,583,121	2,534,191,037
Percent Increase	1.13%	0.55%	63.91%	0.44%	1.22%	3.05%	2.13%	2.67%	1.28%	0.50%
<u>Tax Rates (per 1,000)</u>										
Municipal	10.41	10.99	6.84	7.04	7.40	7.78	7.81	8.44	8.91	9.15
School	16.96	17.34	10.86	11.19	11.63	11.89	12.36	12.56	13.63	14.03
County	0.99	1.02	0.67	0.69	0.69	0.71	0.69	0.69	0.75	0.79
	28.36	29.35	18.37	18.92	19.72	20.37	20.86	21.69	23.29	23.96
Percent Increase	3.50%	3.49%	-37.41%	2.99%	4.23%	3.30%	2.41%	3.98%	7.38%	2.88%
(1) Includes:										
General Municipal Revenue	5,375,310	5,545,860	5,984,708	6,213,175	6,770,691	6,892,691	6,964,711	7,235,154	7,790,778	9,286,658
Allow for Deferred Taxes	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
Allow for Tax Abatements	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)
Other Adjustments	(170,090)	(319,800)	(8,498)	(8,607)	(433,330)	(1,429,338)	48,378	(884,694)	119,277	(11,382)
Use of Fund Balance	825,000	600,000	550,000	500,000	500,000	650,000	547,000	500,000	660,000	985,000
State Rev Sharing & Reser	1,138,150	1,109,837	1,138,850	1,238,850	1,912,000	1,800,000	3,389,900	4,671,097	5,416,269	6,154,834
Other Sources and C. Unit	500,000	514,000	545,000	600,000	638,600	673,969	807,122	866,170	1,022,055	1,332,599
	7,393,370	7,174,897	7,935,060	8,268,418	9,112,961	8,312,322	11,482,111	12,112,727	14,733,379	17,472,708
(2) Includes:										
General Education Revenue	10,021,081	11,122,402	10,649,083	10,040,215	11,269,724	12,735,412	11,790,444	14,692,052	15,842,255	16,779,104
Education Balances	3,187,109	2,599,363	2,611,364	2,611,364	2,111,364	1,811,364	1,904,221	3,510,784	2,755,392	2,250,000
	13,208,190	13,721,765	13,260,447	12,651,579	13,381,088	14,546,776	13,694,665	18,202,836	18,597,647	19,029,104

Town of Brunswick Comparative Tax Rates - Ten Years



Town of Brunswick Tax Rates - Percentage by category

