

BRUNSWICK TOWN COUNCIL
Special Meeting Agenda
May 23, 2013
7:00 P.M.
Municipal Meeting Room
Brunswick Station
16 Station Avenue

Pledge of Allegiance

Roll Call

NEW BUSINESS ITEMS:

54. The Town Council will consider adopting the 2013-2014 School Budget Articles, and will take any appropriate action. (Manager) **ACTION**
55. The Town Council will consider a warrant for the School Budget Validation Referendum to be held on June 11, 2013, and will take any appropriate action. (Manager) **ACTION**
56. The Town Council will consider adopting the 2013-2014 Budget Resolution for the Town, and will take any appropriate action. (Manager) **ACTION**
57. The Town Council will consider adopting the Supplemental Budget Resolution Appropriating \$465,000 from the Unassigned Fund Balance of the General Fund to Fund Capital Acquisitions and Projects, and will take any appropriate action. (Manager) **ACTION**
58. The Town Council will consider adopting a resolution adopting the Capital Improvements Program For the Fiscal Years Ending June 30, 2014 - 2018, and will take any appropriate action. (Manager) **ACTION**
59. The Town Council will consider any other matters related to the adoption of the 2013-2014 Budget and will take any appropriate action. (Manager) **ACTION**

INDIVIDUALS NEEDING AUXILIARY AIDS FOR EFFECTIVE COMMUNICATION
SHOULD CONTACT THE TOWN MANAGER'S OFFICE AT 725-6659
(TDD 725-5521)

Brunswick Town Council
May 23, 2013
Council Notes and Suggested Motions

54. This item is to consider adopting the 2012-2013 School Budget Articles. Each Article will need to be voted on separately. Copies of the Articles and the “Notice of Amounts Adopted at the Town Council Meeting for Voters at School Budget Validation Referendum” are included in your packet.

ARTICLE 1. Region Ten Technical High School Budget.

Motion: To approve the Region Ten Technical High School budget as approved by the Cooperative Board of Region Ten in an amount not to exceed \$1,980,299 with Brunswick’s assessment as part of the total appropriation to the Brunswick School Department being an amount not to exceed \$708,809 for operating expenditures and \$0 for debt service expenditures.

ARTICLE 2. Merrymeeting Adult Education Budget.

Motion: To approve the Merrymeeting Adult Education budget in an amount not to exceed \$720,885 with Brunswick’s assessment as part of the total appropriation to the Brunswick School Department not to exceed \$100,486.

K-12 ARTICLES

ARTICLE 3. Local Contribution Required under EPS to Receive Full State Dollars; and State Subsidy.

Motion: As part of the total appropriation to the Brunswick School Department: To appropriate the sum of \$26,778,990 toward the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act; and as part of the \$26,778,990 to raise the sum of \$16,447,486 as the Town’s contribution toward the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, section 15688; and as part of the \$26,778,990 to accept state subsidy anticipated in the amount of \$10,331,504. Pending the results of a routine ongoing State Department of Education audit of the Harriet Beecher Stowe school construction project, if the anticipated state subsidy that would be used for debt service payment is more than the actual state subsidy received, other funds remaining from the Harriet Beecher Stowe construction project fund will be used for this purpose.

ARTICLE 4. Non-State-Funded Debt Service.

Motion: As part of the total appropriation to the Brunswick School Department: To appropriate the sum of \$302,461 and to raise the sum of \$302,461 for the annual payments on debt service previously approved by the legislative body for non-state-funded school construction projects, non-state-funded portions of school construction projects in addition to the funds appropriated as the local share of the school administrative unit’s contribution to the total cost of funding public education from kindergarten to grade 12. Pending the results of a routine ongoing State Department of Education audit of the Harriet Beecher Stowe school construction project, the School Department is authorized to use funds remaining in the Harriet Beecher Stowe construction project fund to pay the non-state-funded school construction debt service for to the Harriet Beecher Stowe school construction project.

ARTICLE 5. Additional Local Funds.

Motion: As part of the total appropriation to the Brunswick School Department: To raise and appropriate the sum of \$4,707,824 in additional local funds, which exceeds the State’s Essential Programs and Services allocation model by \$4,548,460.

The School Board recommends \$4,707,824 in additional local funds which amount exceeds the State’s Essential Programs and Services allocation model by \$4,548,460 for the following reasons: The State’s EPS allocation in Transportation, Facilities Maintenance, Special Education, Extra-Curricular and Co-Curricular programs and instructional staffing are inadequate to fully fund the 2013-14 program approved by the school board in the proposed budget.

ARTICLE 6. Other Funds.

Motion: As part of the total appropriation to the Brunswick School Department: To accept funds from other sources as estimated below and to appropriate the amount of \$286,411

| | |
|---------------------------|----------------|
| Federal School Subsidy | \$ 0 |
| Tuition and other charges | 166,411 |
| Miscellaneous | <u>120,000</u> |
| | \$ 286,411 |

ARTICLE 7. Unexpended Balances.

Motion: As part of the total appropriation to the Brunswick School Department: To appropriate \$2,800,000 from the existing, or estimated, unexpended balances of the Brunswick School Department.

ARTICLE 8. Kindergarten to Grade 12 total Budget.

Motion: To authorize the Brunswick School Department to expend \$34,875,685 for the fiscal year beginning July 1, 2013 and ending June 30, 2014 from the school administrative unit’s contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, non-state-funded school construction projects, additional local funds for school purposes under the Maine Revised Statutes title 20-A section 15690, unexpended balances, tuition receipts, state subsidy, and other receipts for the support of schools.

ADULT EDUCATION

ARTICLE 9. Adult Education.

Motion: As part of the total appropriation to the Brunswick School Department: To appropriate \$100,486 for adult education and to raise \$69,486 as the local share; and to accept state subsidy anticipated in the amount of \$31,000; with authorization to expend the herein appropriated \$100,486 and any additional, incidental, or miscellaneous receipts in the interest and for the well-being of the adult education program.

56. This item is to consider adopting the 2013-2014 Budget Resolution for the Town. A copy of the Resolution is included in your packet.

Suggested Motion:

Motion to adopt the Budget Resolution for the July 1, 2013 – June 30, 2014 Fiscal Year.

57. This item is for the Council to consider adopting the Supplemental Budget Resolution Appropriating \$465,000 from the Unassigned Fund Balance of the General Fund to Fund Capital Acquisitions and Projects. A copy of the Resolution is included in your packet.

Suggested Motion:

Motion to adopt the Supplemental Budget Resolution Appropriating \$465,000 from the Unassigned Fund Balance of the General Fund to Fund Capital Acquisitions and Projects

58. This item is to approve a resolution adopting the Capital Improvements Program For the Fiscal Years Ending June 30, 2014 – 2018. A copy of the Resolution is included in your packet.

Suggested Motion:

Motion to adopt a resolution adopting the Capital Improvements Program For the Fiscal Years Ending June 30, 2014 – 2018.

59. This item is to consider any other matters related to the adoption of the 2013-2014 Budget. At this point there are none, but the item acts as a place holder, if needed, for Thursday's meeting.

Suggested Motion:

None at this time.

ITEM 54

BACK UP MATERIALS

**NOTICE OF AMOUNTS ADOPTED AT TOWN COUNCIL MEETING
FOR VOTERS AT SCHOOL BUDGET
VALIDATION REFERENDUM**

TO: Clerk of the Town of Brunswick, State of Maine

Pursuant to 20-A M.R.S.A. §§ 1486(2) and 2307 the Notice is to be displayed at all polling places for the school budget validation referendum to be held on June 11, 2013, to assist the voters in voting on whether to ratify the budget approved at the May 23, 2013 Town Council meeting.

| Cost Center Summary Budget Category | Amount Recommended by School Committee | Amount Approved at the Town Council meeting on May 23, 2013 |
|---|---|---|
| Regular Instruction | \$ 14,985,129 | \$ 14,985,129 |
| Special Education | 4,631,935 | 4,631,935 |
| Career and Technical Education | 708,809 | 708,809 |
| Other Instruction | 690,645 | 690,645 |
| Student and Staff Support | 3,322,511 | 3,322,511 |
| System Administration | 796,689 | 796,689 |
| School Administration | 1,374,462 | 1,374,462 |
| Transportation and Buses | 1,717,135 | 1,717,135 |
| Facilities Maintenance | 3,978,944 | 3,978,944 |
| Debt Service and Other Commitments | 2,669,426 | 2,669,426 |
| All Other Expenditures | - | - |
| Total (excluding Food Svc. & Adult Ed.) | \$ 34,875,685 | \$ 34,875,685 |
| Food Service | 86,000 | 86,000 |
| Adult Education | 100,486 | 100,486 |
| Summary of Total Expenditures voted By School Committee May 22, 2013 | \$ 35,062,171 | \$ 35,062,171 |

The amount approved for the school budget at the Town Council meeting includes locally raised funds over and above the Town's local contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act.

Corinne A. Perreault

Joy Prescott

Michele M. Joyce

Richard Ellis

James S. Grant

Christopher McCarthy

Brenda Clough

Janet C. Connors

William H. Thompson

A majority of the School Committee.

Completed and countersigned by:

Superintendent of Schools

Date

A true copy of the Notice, attest:

Frances M. Smith

Clerk of
Brunswick, Maine

**Town of Brunswick
School Budget Articles
For the fiscal year July 1, 2013 – June 30, 2014**

**REGION TEN TECHNICAL HIGH SCHOOL AND MERRYMEETING ADULT
EDUCATION BUDGET ARTICLES**

ARTICLE 1. Region Ten Technical High School Budget. To approve the Region Ten Technical High School budget as approved by the Cooperative Board of Region Ten in an amount not to exceed \$1,980,299 with Brunswick's assessment as part of the total appropriation to the Brunswick School Department being an amount not to exceed \$708,809 for operating expenditures and \$0 for debt service expenditures.

Explanation: This article approves the Region Ten Technical High School budget and states Brunswick's assessment. This article does not raise or appropriate funds. Funds are raised and appropriated within Articles 3 through 12.

ARTICLE 2. Merrymeeting Adult Education Budget. To approve the Merrymeeting Adult Education budget in an amount not to exceed \$720,885 with Brunswick's assessment as part of the total appropriation to the Brunswick School Department not to exceed \$100,486.

Explanation: This article approves the Merrymeeting Adult Education budget for adult education and states Brunswick's assessment. This article does not raise or appropriate funds. Funds are raised and appropriated in the Adult Education Article (Article 9).

K-12 ARTICLES

ARTICLE 3. Local Contribution Required under EPS to Receive Full State Dollars; and State Subsidy. As part of the total appropriation to the Brunswick School Department: To appropriate the sum of \$26,778,990 toward the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act; and as part of the \$26,778,990 to raise the sum of \$16,447,486 as the Town's contribution toward the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, section 15688; and as part of the \$26,778,990 to accept state subsidy anticipated in the amount of \$10,331,504. Pending the results of a routine ongoing State Department of Education audit of the Harriet Beecher Stowe school construction project, if the anticipated state subsidy that would be used for debt service payment is more than the actual state subsidy received, other funds remaining from the Harriet Beecher Stowe construction project fund will be used for this purpose.

Explanation: The school administrative unit's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act is the amount of money determined by state law to be the minimum amount that a municipality must raise in order to receive the full amount of state dollars.

ARTICLE 4. Non-State-Funded Debt Service. As part of the total appropriation to the Brunswick School Department: To appropriate the sum of \$302,461 and to raise the sum of \$302,461 for the annual payments on debt service previously approved by the legislative body for non-state-funded school construction projects, non-state-funded portions of school construction projects in addition to the funds appropriated as the local share of the school administrative unit's contribution to the total cost of funding public education from kindergarten to grade 12. Pending the results of a routine ongoing State Department of Education audit of the Harriet Beecher Stowe school construction project, the School Department is authorized to use funds remaining in the Harriet Beecher Stowe construction project fund to pay the non-state-funded school construction debt service for to the Harriet Beecher Stowe school construction project.

Explanation: Non-state-funded debt service is the amount of money needed for the annual payments on the municipality/district long-term debt for major capital school construction projects that are not approved for state subsidy. The bonding of this long-term debt was previously approved by the voters or other legislative body.

ARTICLE 5. Additional Local Funds. As part of the total appropriation to the Brunswick School Department: To raise and appropriate the sum of \$4,707,824 in additional local funds, which exceeds the State's Essential Programs and Services allocation model by \$4,548,460.

The School Board recommends \$4,707,824 in additional local funds which amount exceeds the State's Essential Programs and Services allocation model by \$4,548,460 for the following reasons: The State's EPS allocation in Transportation, Facilities Maintenance, Special Education, Extra-Curricular and Co-Curricular programs and instructional staffing are inadequate to fully fund the 2013-14 program approved by the school board in the proposed budget.

ARTICLE 6. Other Funds. As part of the total appropriation to the Brunswick School Department: To accept funds from other sources as estimated below and to appropriate the amount of \$286,411

| | | |
|---------------------------|----|----------------|
| Federal School Subsidy | \$ | 0 |
| Tuition and other charges | | 166,411 |
| Miscellaneous | | <u>120,000</u> |
| | \$ | 286,411 |

ARTICLE 7. Unexpended Balances. As part of the total appropriation to the Brunswick School Department: To appropriate \$2,800,000 from the existing, or estimated, unexpended balances of the Brunswick School Department.

ARTICLE 8. Kindergarten to Grade 12 total Budget. To authorize the Brunswick School Department to expend \$34,875,685 for the fiscal year beginning July 1, 2013 and ending June 30, 2014 from the school administrative unit's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, non-state-funded school construction projects, additional local funds for school purposes under the Maine Revised Statutes title 20-A section 15690, unexpended balances, tuition receipts, state subsidy, and other receipts for the support of schools.

Explanation: This article authorizes expenditure but does not raise or appropriate funds. Funds are raised and appropriated in the preceding K-12 Articles (Articles 3 through 7). The amount authorized in this article, \$34,875,685 must be added to the \$100,486 authorized in the Adult Education article (Article 9) and the \$86,000 authorized in the Food Service article (Article 10) that follow to compute the total amount \$35,062,171 the school department is authorized to expend for the July 1, 2013 - June 30, 2014 fiscal year.

ADULT EDUCATION AND FOOD SERVICE

ARTICLE 9. Adult Education. As part of the total appropriation to the Brunswick School Department: To appropriate \$100,486 for adult education and to raise \$69,486 as the local share; and to accept state subsidy anticipated in the amount of \$31,000; with authorization to expend the herein appropriated \$100,486 and any additional, incidental, or miscellaneous receipts in the interest and for the well-being of the adult education program.

The amount raised and appropriated in this article, \$100,486 must be added to the \$34,875,685, authorized in the Kindergarten to Grade 12 Total Budget Article (Article 8) and to the \$86,000 in Article 10 to compute the total amount \$35,062,171 the school department is authorized to expend for the July 1, 2013-June 30, 2014 fiscal year.

ARTICLE 10. Food Service. To raise and appropriate the sum of \$86,000 in additional local dollars in support of the Brunswick School Nutrition Program, and to authorize expenditure of the herein appropriated \$86,000 for the stated purpose.

ARTICLE 11. Cost Center Allocation. Pursuant to 20-A M.R.S.A., to authorize allocation of the school budget, \$35,062,171 to the various cost centers as recommended by the Brunswick School Board May 22, 2013 as follows:

| Cost Center Summary Budget Category | Amount Recommended by School Board | Amount Approved by Town Council |
|---|---------------------------------------|------------------------------------|
| Regular Instruction | \$ 14,985,129 | \$ 14,985,129 |
| Special Education | \$ 4,631,935 | \$ 4,631,935 |
| Career and Technical Education | \$ 708,809 | \$ 708,809 |
| Other Instruction | \$ 690,645 | \$ 690,645 |
| Student and staff support | \$ 3,322,511 | \$ 3,322,511 |
| System Administration | \$ 796,689 | \$ 796,689 |
| School Administration | \$ 1,374,462 | \$ 1,374,462 |
| Transportation and Buses | \$ 1,717,135 | \$ 1,717,135 |
| Facilities Maintenance | \$ 3,978,944 | \$ 3,978,944 |
| Debt Service and Other Commitments | \$ 2,669,426 | \$ 2,669,426 |
| Other | \$ 0 | \$ 0 |
| Total to June 11 Public Referendum | \$ 34,875,685 | \$ 34,875,685 |
| Food Service | \$ 86,000 | \$ 86,000 |
| Adult Education | \$ 100,486 | \$ 100,486 |
| Summary of Total Expenditures voted By School Board May 22 | \$ 35,062,171 | \$ 35,062,171 |

GRANTS, DONATIONS, AND OTHER REVENUES ARTICLE

ARTICLE 12. Grants, Donations, and other revenues. To authorize the Brunswick School Department to make application for grants and other revenues as opportunities may become available, to appropriate such revenues to the purpose for which received, and to authorize the Brunswick School Department to accept and expend any grant awards, donations, or other revenues that may be received.

Proposed to Town Council: May 23, 2013

Adopted by Town Council:

ITEM 55

BACK UP MATERIALS

**WARRANT
SCHOOL BUDGET VALIDATION REFERENDUM
(20-A M.R.S.A. §§ 1486 AND 2307)
TOWN OF BRUNSWICK, MAINE**

Cumberland County, ss

State of Maine

TO: Elin M. Gould, Resident of the Town of Brunswick, Maine: You are hereby required in the name of the State of Maine to notify the voters of the Town of Brunswick, Maine of the referendum election described in this warrant.

TO THE VOTERS OF THE TOWN OF BRUNSWICK, MAINE:

You are hereby notified that a school budget validation referendum election will be held at:

All Districts Brunswick Junior High School – 65 Columbia Ave

in the Town of Brunswick, Maine on **Tuesday, June 11, 2013**, for the purpose of determining the following question:

- Question 1:** Do you favor approving the Town of Brunswick school budget for the upcoming school year that was adopted at the Brunswick Town Council meeting held May 23, 2013?
- Question 2:** Do you wish to continue the budget validation referendum process in the Town of Brunswick School Department for an additional three years?

Voting on the questions shall be by secret ballot referendum, and the polls shall be opened at 7:00 A.M. and closed at 8:00 P.M.

The Registrar of Voters shall hold office hours while the polls are open to correct any error in or change a name or address on the voting list; to accept the registration of any person eligible to vote and to accept new enrollments. A person who is not registered as a voter may not vote in any election.

Pursuant to Title 21-A, M.R.S.A. section 759(7), absentee ballots will be processed as follows:

Date/Time of Processing: All Absentee Ballots will be processed at the Junior High School, 65 Columbia Avenue - Election Day (06/11/13) Processing Time(s): 5:00 p.m. and 8:00 p.m.

Given under our hands this day, May 23, 2013, at Brunswick, Maine.

Suzan Wilson

Benjamin J. Tucker

Gerald E. Favreau

Sarah E. Brayman

John Richardson, Jr

Margo H. Knight

W. David Watson

John M. Perreault

Benet Pols

A majority of the municipal officers of the Town of Brunswick, Maine.

A true copy of the Warrant, attest:

Frances M. Smith

Clerk of
Brunswick, Maine

RETURN

Cumberland County, ss

State of Maine

TO: The municipal officers of the Town of Brunswick, Maine

I certify that I have notified the voters of the Town of Brunswick, Maine of the time and place of the referendum election by posting an attested copy of the within warrant as follows:

| <u>DATE</u> | <u>TIME</u> | <u>LOCATION OF POSTING</u> |
|-------------|-------------|----------------------------|
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |

being public and conspicuous places in said town and being at least seven days next prior to the date of the referendum election.

Dated at the Town of Brunswick, Maine, _____, 2013

Elin M. Gould, Resident
Town of Brunswick, Maine

ITEM 56

BACK UP MATERIALS

TOWN OF BRUNSWICK, MAINE
BUDGET RESOLUTION
For the July 1, 2013 - June 30, 2014
Fiscal Year

WHEREAS, the Charter of the Town of Brunswick, Maine requires that the Town Council adopt an annual budget; and

WHEREAS, A public hearing was held on a proposed budget at least ten days prior to the date of this resolution;

NOW THEREFORE BE IT RESOLVED:

That the following amounts be appropriated to the several departments or purposes herein, and that the revenue estimates be adopted in the following amounts, all for the fiscal year **July 1, 2013 to June 30, 2014**.

EXPENDITURES

General Government

| | |
|------------------------|---------------------|
| Administration | \$ 495,477 |
| Finance Department | 688,448 |
| Technology Services | 333,531 |
| Municipal Officers | 128,615 |
| Municipal Building | 166,850 |
| Risk Management | 424,750 |
| Cable Television | 37,360 |
| Assessing | 297,218 |
| Town Clerk & Elections | 356,478 |
| Planning | 541,953 |
| Economic Development | 105,664 |
| Subtotal | \$ 3,576,344 |

Public Safety

| | |
|-----------------------------|---------------------|
| Fire Department | \$ 2,994,969 |
| Central Fire Station | 41,054 |
| Emerson Fire Station | 50,350 |
| Police Department | 3,718,853 |
| Emergency Services Dispatch | 721,909 |
| Police Station Building | 68,730 |
| Streetlights | 205,000 |
| Traffic Signals | 31,600 |
| Fire Suppression - Hydrants | 429,178 |
| Emergency Management | 2,000 |
| Subtotal | \$ 8,263,643 |

TOWN OF BRUNSWICK, MAINE
BUDGET RESOLUTION
For the July 1, 2013 - June 30, 2014
Fiscal Year

Public Works

| | |
|------------------------------|---------------------|
| Administration | \$ 414,090 |
| General Maintenance | 1,648,183 |
| Refuse Collection & Disposal | 573,143 |
| Recycling | 289,743 |
| Central Garage | 786,764 |
| Subtotal | \$ 3,711,923 |

Human Services

| | |
|--------------------------|-------------------|
| General Assistance | \$ 172,106 |
| Health & Social Services | 2,744 |
| Subtotal | \$ 174,850 |

Education

| | |
|-------------------|----------------------|
| School Department | \$ 35,062,171 |
| Subtotal | \$ 35,062,171 |

Recreation & Culture

| | |
|---------------------------------|---------------------|
| Recreation Administration | \$ 435,014 |
| Buildings & Grounds Maintenance | 665,196 |
| Rec Federal St Building | 15,840 |
| Rec Building 211 | 122,151 |
| Teen Center | 10,000 |
| People Plus Center | 105,000 |
| Curtis Memorial Library | 1,220,000 |
| Subtotal | \$ 2,573,201 |

County Tax

| | |
|-----------------|---------------------|
| Subtotal | \$ 1,249,487 |
|-----------------|---------------------|

Unclassified

| | |
|---------------------------------|-------------------|
| Promotion & Development | \$ 160,258 |
| Additional School Assistance | 10,000 |
| Cemetery Care | 3,000 |
| Salary, Wage & Benefits Reserve | 68,000 |
| Subtotal | \$ 241,258 |

Debt Service

| | |
|-------------------------------|-------------------|
| Principal & Interest Payments | \$ 965,325 |
| Subtotal | \$ 965,325 |

| | |
|---------------------------|----------------------|
| TOTAL EXPENDITURES | \$ 55,818,202 |
|---------------------------|----------------------|

TOWN OF BRUNSWICK, MAINE
BUDGET RESOLUTION
For the July 1, 2013 - June 30, 2014
Fiscal Year

Other Uses of Funds

| | | |
|---|-----------------|---------------------|
| Transfer to Capital Projects - Municipal Projects | | |
| Street Resurfacing Program | \$ | 600,000 |
| Street Reconstruction Program | | - |
| Fire Vehicle Replacement | | 100,000 |
| Police Vehicle Replacement | | 135,725 |
| PW Equipment Replacement | | 376,000 |
| P&R Vehicle Replacement | | 105,000 |
| | Subtotal | \$ 1,316,725 |
| | | |
| Transfer to Enterprise Fund | | |
| Solid Waste Facilities Fund Subsidy | \$ | 200,000 |
| Train Station Visitors Center | | 50,000 |
| | Subtotal | 250,000 |
| | | |
| TOTAL OTHER USES | \$ | 1,566,725 |
| | | |
| TOTAL EXPENDITURES & OTHER USES | \$ | 57,384,927 |

TOWN OF BRUNSWICK, MAINE
BUDGET RESOLUTION
For the July 1, 2013 - June 30, 2014
Fiscal Year

REVENUES

Taxes

| | |
|-----------------------------------|---------------------|
| Auto Excise Tax | \$ 2,700,000 |
| Watercraft Excise Tax | 24,000 |
| Interest on Taxes | 75,000 |
| Tax Lien Costs | 14,000 |
| Payments In Lieu Of Taxes (PILOT) | 235,000 |
| Subtotal | \$ 3,048,000 |

Intergovernmental

| | |
|----------------------------------|-------------------|
| State Tax Exemptions | \$ 26,000 |
| URIP Funds | 208,000 |
| Snowmobile Receipts | 1,264 |
| General Assistance Reimbursement | 27,000 |
| Subtotal | \$ 262,264 |

Finance Department

| | |
|--|---------------|
| Passport Fees | 8,000 |
| Passport Photos | 1,500 |
| Auto Registration Fees | 50,000 |
| Boat, ATV and Snowmobile Registration Fees | 1,500 |
| Miscellaneous | 1,000 |
| Subtotal | 62,000 |

Codes Enforcement

| | |
|--------------------|----------------|
| Building Permits | 110,000 |
| Electrical Permits | 31,000 |
| Plumbing Permits | 13,500 |
| Subtotal | 154,500 |

Town Clerk

| | |
|-----------------------------|----------------|
| Hunting & Fishing Licenses | 1,350 |
| Dog Licenses | 2,302 |
| Vital Statistics | 42,000 |
| General Licenses | 24,500 |
| Victualer Licenses | 21,650 |
| Shellfish Licenses | 20,700 |
| Neutered/Spayed Dog License | 4,210 |
| Unlicensed Dogs | 5,000 |
| Miscellaneous | 1,200 |
| Subtotal | 122,912 |

TOWN OF BRUNSWICK, MAINE
BUDGET RESOLUTION
For the July 1, 2013 - June 30, 2014
Fiscal Year

Planning Department

| | |
|-----------------|---------------|
| Planning Fees | 20,000 |
| Miscellaneous | 150 |
| Subtotal | 20,150 |

Fire Department

| | |
|-------------------------------------|----------------|
| Fire Code Permits | 700 |
| Ambulance Service Fees | 875,000 |
| Special Details | 1,000 |
| Fire False Alarms | 2,000 |
| Emergency Management Planning Grant | 15,000 |
| SAFER Grant | 20,000 |
| Subtotal | 913,700 |

Police Department

| | |
|---------------------------|----------------|
| Concealed Weapons Permits | 600 |
| Witness Fees | 3,000 |
| Police Reports | 3,600 |
| School Resource Officer | 80,000 |
| Special Details | 1,000 |
| Ordinance Fines | 600 |
| Parking Violations | 20,000 |
| Leash Law Receipts | 600 |
| False Alarm Fines | 300 |
| Miscellaneous | 10,000 |
| Dispatch Services fee | 139,268 |
| Subtotal | 258,968 |

Public Works Department

| | |
|-----------------------|---------------|
| Opening Permits | 500 |
| Solid Waste Recycling | 25,000 |
| Subtotal | 25,500 |

**TOWN OF BRUNSWICK, MAINE
BUDGET RESOLUTION
For the July 1, 2013 - June 30, 2014
Fiscal Year**

Unclassified

| | |
|---------------------------|----------------|
| CATV Fees | 210,000 |
| Interest on General Funds | 50,000 |
| From BDC | 75,000 |
| From MRRA | 25,000 |
| From MRRA | 15,000 |
| Subtotal | 375,000 |

Total Municipal Revenues **5,242,994**

Education Revenues

| | |
|---------------------------------|-------------------|
| State School Subsidy | 10,331,504 |
| State Adult Education Subsidy | 31,000 |
| Tuition, etc. | 166,411 |
| Miscellaneous | 120,000 |
| Total Education Revenues | 10,648,915 |

TOTAL REVENUES **15,891,909**

Other Sources

| | |
|-------------------------------------|----------------|
| Sale of General Assets | 281,066 |
| Sale of Vehicles - Police | 13,500 |
| Maine St Station Advance Repayment | 225,150 |
| From Other Road Reconstruction Fund | 174,850 |
| From Industrial Park Fund | 275,000 |
| Total Other Sources | 969,566 |

Use of General Fund Balances

| | |
|---|------------------|
| Unassigned Fund Balance | 1,000,000 |
| Restricted Fund Balance - Education | 2,800,000 |
| Total Use of General Fund Balances | 3,800,000 |

TOTAL REVENUES, SOURCES AND USE OF BALANCES **20,661,475**

TOWN OF BRUNSWICK, MAINE
BUDGET RESOLUTION
For the July 1, 2013 - June 30, 2014
Fiscal Year

PROPERTY TAXES

| | |
|--|---------------------|
| Total Expenditures and Other Uses | 57,384,927 |
| Less Total Revenue, Sources, and Use of Balances | 20,661,475 |
| Net Before Deductions | 36,723,452 |
| Less State Revenue Sharing | 1,375,000 * |
| Net Required from Property Taxes | 35,348,452 |
| Plus Allowance for Deferred Property Taxes | 200,000 |
| Plus Allowance for Tax Abatements | 75,000 |
| Other Property Tax Additions/Credits | (3,320) |
| TOTAL REQUIRED FROM PROPERTY TAXES | 35,620,132 * |

* In the event that the State of Maine, through its governor and/or the legislature, takes any action that causes a reduction in the \$1,375,000 budgeted from State Revenue Sharing, the "Total Required From Property Taxes" shall automatically be \$35,620,132 as provided above, plus \$1,375,000 or such smaller amount equal to the estimated reduction in State Revenue Sharing.

BE IT FURTHER RESOLVED,

- A) In accordance with 36 M.R.S.A. Section 505(1), the tax lists cited in 36 M.R.S.A. Section 709 shall be committed on or before September 1, 2013;
- B) In accordance with 36 M.R.S.A. Section 505(2), personal property taxes shall be due and payable in full on October 15, 2013 and real estate taxes shall be due and payable in two equal installments, with one-half due on October 15, 2013 and the second half due April 15, 2014.
- C) In accordance with 36 M.R.S.A. Section 505(4) taxes shall be delinquent if not paid on or before the due date(s). Interest from the due date(s) shall be charged on all delinquent taxes at a rate of 7.0%;
- D) In accordance with 36 M.R.S.A. Section 506, the Tax Collector and Town Treasurer are authorized to accept prepayment of taxes not yet committed and pay no interest thereon;
- E) In accordance with 36 M.R.S.A. Section 506-A, a taxpayer who pays an amount in excess of that finally assessed shall be repaid the amount of overpayment plus interest from the date of overpayment at the annual rate of 3.0%.

TOWN OF BRUNSWICK, MAINE
BUDGET RESOLUTION
For the July 1, 2013 - June 30, 2014
Fiscal Year

BE IT FURTHER RESOLVED,

That the Town of Brunswick is authorized to accept payments from the State of Maine under any of the State's property tax exemption programs in order to provide the exemptions to those qualifying under the program(s).

BE IT FURTHER RESOLVED,

That the appropriation contained herein for the Brunswick School Department is subject to the resolutions prepared separately by the Brunswick School Department and adopted along with this resolution.

BE IT FURTHER RESOLVED,

That the amount appropriated for Additional School Assistance is to provide transportation of non-public school students as permitted by Title 30-A M.R.S.A. section 5724 ss 5.

BE IT FURTHER RESOLVED,

That the Town and the School Department are authorized to accept and expend any and all state and federal funds; and any grants or contributions received by the Town of Brunswick.

BE IT FURTHER RESOLVED,

That, the Town Manager is authorized, for the purpose of increasing salaries, wages or benefits, to transfer appropriated amounts from the Salary, Wage and Benefits account to any of the functions or departments. The Town Manager is further authorized to reduce, within functions or departments, appropriations for employee benefits when the Town Manager deems there to be excess funding appropriated for employee benefits within the function or department, with the excess transferred to the Salary, Wages and Benefits account.

BE IT FURTHER RESOLVED,

That the amounts appropriated and transferred to other funds are, for budgetary purposes, considered to be expended from the General Fund and deemed encumbered for the purpose(s) of the receiving fund(s). They shall remain encumbered so long as the purpose remains for which they were transferred continues to exist. Further, the Town Manager is authorized to transfer amounts within the identified funds, so long as the transfers in total do not exceed the total amount appropriated for any fund, plus any interest a fund may earn.

BE IT FURTHER RESOLVED,

That the amount budgeted for debt service for the Police Station is an estimate. Should the actual debt service be lower than this estimate, the Town is authorized to transfer the excess appropriation to the Police Department for capital acquisitions related to the Police Station project and not to a debt service reserve.

BE IT FURTHER RESOLVED,

That should the State of Maine, through its governor and/or legislature, takes any action that causes a reduction in the \$1,375,000 budgeted from State Revenue Sharing, the budget amount to be funded from property taxes shall be \$35,620,132 as provided on page 7 of this Budget Resolution, plus \$1,375,000 or such smaller amount equal to the estimated reduction in State Revenue Sharing.

ITEM 57

BACK UP MATERIALS

TOWN OF BRUNSWICK, MAINE

**Supplemental Budget Resolution Appropriating \$465,000 from
the Unassigned Balance of the General Fund
to Fund Capital Acquisitions and Projects**

WHEREAS, the Town of Brunswick (the “Town”) has prepared a Capital Improvements Program for the fiscal years ending June 30, 2014-18 (the “CIP”); and

WHEREAS, the CIP proposes a number of acquisitions and projects in year one of the CIP (2013-14) to be by an appropriation from the unassigned balance of the Town’s General Fund; and

WHEREAS, the Town Council has reviewed year one of the CIP and wants to authorize and fund certain acquisitions and projects;

NOW THEREFORE THE FOLLOWING RESOLUTION IS ADOPTED:

Section 1. The sum of \$465,000 is appropriated from the Town’s unassigned General Fund Balance for the following acquisitions and projects as further defined in the CIP:

- a. McLellan Building, \$50,000 – To fund planning and designing activities related to renovations of the McLellan Building so that the building can be converted to municipal uses. The Town expects to fund the subsequent renovation costs with tax-exempt debt obligations and to reimburse itself for the \$50,000 of expenditures authorized in this section. The Town Treasurer has previously been authorized to issue Declarations of Official Intent Pursuant to Treasury Regulation §1.150-2 and is expected to issue such a declaration for the \$50,000 authorized in this section.
- b. Union Street Storm Sewer, \$50,000 – To fund the engineering and design of improvements to a portion of the Town storm sewer system as described in the CIP by the Public Works Department. The Town expects to fund the subsequent construction costs with tax-exempt debt obligations and to reimburse itself for the \$50,000 of expenditures authorized in this section. The Town Treasurer has previously been authorized to issue Declarations of Official Intent Pursuant to Treasury Regulation §1.150-2 and is expected to issue such a declaration for the \$50,000 authorized in this section.
- c. Telecommunications Equipment, \$50,000 – To fund the first year of a capital lease of a new Town-wide telephone system. The Telecommunications Equipment funding is for the first year of a three year capital lease. The Town Manager is authorized to negotiate a capital lease in an amount not to exceed \$150,000, for a term of three years, with such other terms as the Town Manager deems appropriate. However, prior to its execution, the capital lease must be approved by an ordinance in accordance with Section 512 of the Charter of the Town of Brunswick.
- d. Water Street Boat Launch, \$70,000 – To fund the Town’s match of a grant application to the State of Maine for installation of a float system and related improvements at the Water Street Boat Launch. The funding for the Water Street Boat Launch is to be used as the Town’s share, not to exceed \$70,000, of a project with a total cost estimate of

\$165,000. Further, an estimated \$70,000 is anticipated from grant funds and \$25,000 anticipated from fund raising. The Town Manager is authorized to apply for, accept and expend grant funds for this project. Further, the Town is authorized to accept and expend fundraising and other contributions to the project.

- e. BHS Fire Alarm, \$145,000 – To fund the replacement of the fire alarm system and related components at Brunswick High School.
- f. Building 211 Improvements, \$100,000 – To fund improvements at Building 211 at Brunswick Landing as the Town Manager deems necessary.

Section 2. The appropriations in section 1 of this resolution are specific to the individual projects and acquisitions. The Town Manager, at the Town Manager’s discretion, is authorized to abandon or discontinue any project, either prior to, or at any point in, the life of the project.

Section 3. The Town is authorized to establish a capital project fund to account for these acquisitions and projects. No interest shall accrue to this fund. Upon a determination by the Finance Director that the acquisitions or projects are complete or abandoned, any remaining balance in the capital projects fund shall be transferred to the Town’s General Fund.

Section 4. Acquisition and project costs for each individual project described in Section 1 shall include any, and all, costs determined by the Town’s Finance Director to be acquisition and project costs.

Section 5. Other than the specific restrictions contained in sections 1.a., 1.b, and 1.c., the Town Manager or the Town Manager’s designee is authorized to execute contracts and take any other steps they deem necessary in order to proceed with the acquisitions and projects. Any action taken by the Town of Brunswick relating to these acquisition and projects, including the solicitation of proposals, or participation in any process that solicited proposals, as well as any subsequent negotiations or contracts with vendors, are hereby ratified, confirmed, and approved.

Proposed to Town Council: May 23, 2013

Adopted by Town Council:

O:\Finance\Budget\Budget 2013-14\Resolutions\2013-14 Capital Budget.docx

ITEM 58

BACK UP MATERIALS

TOWN OF BRUNSWICK, MAINE
Capital Improvements Program
For the Fiscal Years Ending June 30, 2014 - 2018

WHEREAS, Section 601 of the Charter of the Town of Brunswick (the “Charter”) requires the Town Manager to prepare a 5-year capital improvement program (the “CIP”); and

WHEREAS, pursuant to the Charter and the Town’s Capital Improvement Program Policy (the “CIP Policy”), the Town Manager delivered a recommended CIP to the Town Council’s CIP Committee on February 28, 2013 and to the full Town Council on April 22, 2013; and

WHEREAS, in accordance with the CIP Policy, the CIP Committee reviewed the CIP recommended by the Town Manager and on April 25, 2013 submitted a proposed CIP to the Town Council; and

WHEREAS, the Town Council has reviewed the Town Manager’s and CIP Committee’s recommendations; and

WHEREAS, the Town Council directed certain changes be made to the proposed CIP;

NOW THEREFORE BE IT RESOLVED, In accordance with Article VI of the Charter the Brunswick Town Council adopts a Capital Improvement Program (the “CIP”) for the fiscal years ending June 30, 2014 – 2018, as attached hereto in summary form.

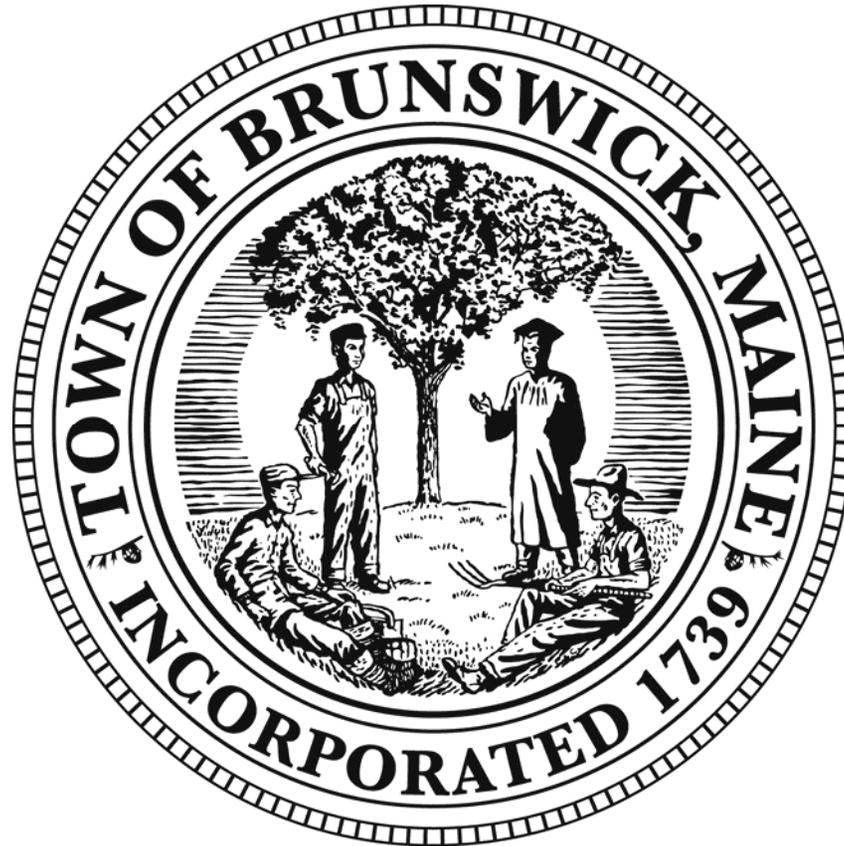
BE IT FURTHER RESOLVED, Adoption of the CIP does not appropriate any funds for, nor does it obligate the Town to complete the projects specified therein.

Proposed to Town Council: April 22, 2013

Public Hearing: May 6, 2013

Adopted by Town Council:

Town of Brunswick, Maine



Capital Improvement Program in Summary Fiscal Years Ending 2014-2018

Proposed: April 22, 2013
Public Hearing: May 6, 2013
Adopted -

**Town of Brunswick, Maine
Capital Improvement Program**

For Fiscal Years Ending 2014-2018

| PROJECTS | As of 06/30/13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | TOTALS |
|----------------------------------|-----------------------|----------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| Facilities - New | \$ 5,560,000 | \$ 5,700,000 | \$ - | \$ - | \$ - | \$ - | \$ 5,700,000 |
| Facilities - Improvements | 189,500 | 1,210,000 | 623,500 | 586,000 | - | - | 2,419,500 |
| Infrastructure | 2,098,000 | 1,650,000 | 1,050,000 | 950,000 | - | - | 3,650,000 |
| Capital Acquisitions | 218,000 | 50,000 | 50,000 | 50,000 | - | - | 150,000 |
| Municipal vehicle replacement | 653,064 | 716,725 | 618,860 | 631,237 | 643,861 | 656,739 | 3,267,421 |
| Municipal annual work programs | 1,050,000 | 600,000 | 975,000 | 1,200,000 | 1,020,000 | 1,025,000 | 4,820,000 |
| School vehicle replacement | 176,700 | 90,500 | 156,500 | 164,325 | 172,541 | 181,169 | 765,035 |
| School annual work programs | 102,000 | 137,000 | 418,750 | 290,985 | 371,558 | 551,262 | 1,769,555 |
| TOTALS | \$ 10,047,264 | \$ 10,154,225 | \$ 3,892,610 | \$ 3,872,547 | \$ 2,207,960 | \$ 2,414,170 | \$ 22,541,511 |
| FUNDING SOURCES | | | | | | | |
| General Obligation Bonds | \$ 5,500,000 | \$ 2,173,200 | \$ 550,000 | \$ 1,477,000 | \$ - | \$ - | \$ 4,200,200 |
| General Fund Balance | 1,036,750 | 465,000 | 173,500 | 109,000 | - | - | 747,500 |
| Municipal Revenues - Annual Prog | 1,703,064 | 1,316,725 | 1,593,860 | 1,831,237 | 1,663,861 | 1,681,739 | 8,087,421 |
| School Revenues | 278,700 | 227,500 | 575,250 | 455,310 | 544,099 | 732,431 | 2,534,590 |
| U.S. Government | - | 5,700,000 | - | - | - | - | 5,700,000 |
| State of Maine | 37,750 | 70,000 | 800,000 | - | - | - | 870,000 |
| Enterprise funds | - | - | - | - | - | - | - |
| Impact Fees | - | 176,800 | - | - | - | - | 176,800 |
| Reserves | 698,000 | - | - | - | - | - | - |
| Other | 793,000 | 25,000 | 200,000 | - | - | - | 225,000 |
| TOTALS | \$ 10,047,264 | \$ 10,154,225 | \$ 3,892,610 | \$ 3,872,547 | \$ 2,207,960 | \$ 2,414,170 | \$ 22,541,511 |

Town of Brunswick, Maine
Capital Improvement Program
Project Summary

| | As of 06/30/13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | TOTAL | FUNDING |
|--|------------------|------------------|----------------|----------------|----------|----------|------------------|----------------|
| I. PROJECTS RECOMMENDED FOR FUNDING | | | | | | | | |
| <i>Capital Improvements</i> | | | | | | | | |
| Facilities - New | | | | | | | | |
| Fitness Center/Building 211 | \$ - | \$ 5,700,000 | \$ - | \$ - | \$ - | \$ - | \$ 5,700,000 | U.S. Navy |
| Police Station | 5,500,000 | - | - | - | - | - | - | G.O. Bonds |
| Downtown Parking | 60,000 | - | - | - | - | - | - | Other |
| Total Facilities - New | 5,560,000 | 5,700,000 | - | - | - | - | 5,700,000 | |
| Facilities - Improvements | | | | | | | | |
| McLellan Building Planning | - | 50,000 | - | - | - | - | 50,000 | Gen. Fund Bal. |
| McLellan Building Improvements | - | 750,000 | - | - | - | - | 750,000 | G.O. Bonds |
| Building 211 Improvements | - | 100,000 | - | - | - | - | 100,000 | Gen. Fund Bal. |
| Water St Boat Landing | - | 70,000 | - | - | - | - | 70,000 | Gen. Fund Bal. |
| Water St Boat Landing | - | 70,000 | - | - | - | - | 70,000 | State of Maine |
| Water St Boat Landing | - | 25,000 | - | - | - | - | 25,000 | Other |
| School Facilities Master Plan | 174,500 | - | - | - | - | - | - | Gen. Fund Bal. |
| Library Building Upgrades | 15,000 | - | 73,500 | 59,000 | - | - | 132,500 | Gen. Fund Bal. |
| BHS Fire Alarm System | - | 145,000 | - | - | - | - | 145,000 | Gen. Fund Bal. |
| BHS Boiler Plant Replacement | - | - | - | 527,000 | - | - | 527,000 | G.O. Bonds |
| BHS Track Replacement | - | - | 250,000 | - | - | - | 250,000 | G.O. Bonds |
| BHS Carpet/Tile Replacement | - | - | 300,000 | - | - | - | 300,000 | G.O. Bonds |
| Total Facilities - Improvements | 189,500 | 1,210,000 | 623,500 | 586,000 | - | - | 2,419,500 | |

Town of Brunswick, Maine
Capital Improvement Program
Project Summary

| | As of 06/30/13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | TOTAL | FUNDING |
|-----------------------------------|-----------------------|---------------------|---------------------|---------------------|----------------|----------------|----------------------|----------------|
| Infrastructure | | | | | | | | |
| Bike Pedestrian Bridge | 350,000 | - | - | - | - | - | - | Reserves |
| Bike Pedestrian Bridge | 130,000 | - | - | - | - | - | - | Gen. Fund Bal. |
| Cooks Corner Road Development | - | 1,423,200 | - | - | - | - | 1,423,200 | G.O. Bonds |
| Cooks Corner Road Development | - | 176,800 | - | - | - | - | 176,800 | Reserves |
| Riverwalk | - | - | 800,000 | - | - | - | 800,000 | M.D.O.T |
| Riverwalk | - | - | 200,000 | - | - | - | 200,000 | Other |
| Union Street storm sewer (Prelim) | - | 50,000 | 50,000 | - | - | - | 100,000 | Gen. Fund Bal. |
| Union Street storm sewer | - | - | - | 950,000 | - | - | 950,000 | G.O. Bonds |
| College Street design | 37,000 | - | - | - | - | - | - | Gen. Fund Bal. |
| College Street reconstruction | 500,000 | - | - | - | - | - | - | Gen. Fund Bal. |
| College Street reconstruction | 733,000 | - | - | - | - | - | - | Other |
| Stanwood St. Turn Lane | 100,000 | - | - | - | - | - | - | Reserves |
| Downtown Streets & Sidewalks | 148,000 | - | - | - | - | - | - | Reserves |
| Downtown Raised Crosswalks | 100,000 | - | - | - | - | - | - | Reserves |
| Total Infrastructure | 2,098,000 | 1,650,000 | 1,050,000 | 950,000 | - | - | 3,650,000 | |
| Capital Acquisitions | | | | | | | | |
| Voting Machines | 65,000 | - | - | - | - | - | - | Gen. Fund Bal. |
| Telecommunications | - | 50,000 | 50,000 | 50,000 | - | - | 150,000 | Gen. Fund Bal. |
| Communications/Dispatch | 115,250 | - | - | - | - | - | - | Gen. Fund Bal. |
| Communications/Dispatch | 37,750 | - | - | - | - | - | - | MEMA |
| Total Capital Acquisitions | 218,000 | 50,000 | 50,000 | 50,000 | - | - | 150,000 | |
| Total Capital Improvements | \$ 8,065,500 | \$ 8,610,000 | \$ 1,723,500 | \$ 1,586,000 | \$ - | \$ - | \$ 11,919,500 | |

Town of Brunswick, Maine
Capital Improvement Program
Project Summary

| | As of 06/30/13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | TOTAL | FUNDING |
|--|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|-----------------|
| Annual Programs/Reserves | | | | | | | | |
| Municipal Vehicle Replacement | | | | | | | | |
| Fire Vehicle Replacement | \$ 185,000 | \$ 100,000 | \$ 102,000 | \$ 104,040 | \$ 106,121 | \$ 108,243 | \$ 520,404 | Municipal Revs. |
| Police Vehicle Replacement | 133,064 | 135,725 | 138,440 | 141,208 | 144,032 | 146,913 | 706,318 | Municipal Revs. |
| P&R Vehicle Replacement | 30,000 | 105,000 | 51,000 | 52,020 | 53,060 | 54,122 | 315,202 | Municipal Revs. |
| PW Vehicle Replacement | 305,000 | 376,000 | 327,420 | 333,968 | 340,648 | 347,461 | 1,725,497 | Municipal Revs. |
| Total vehicle replacement | 653,064 | 716,725 | 618,860 | 631,237 | 643,861 | 656,739 | 3,267,421 | |
| Municipal Annual Work Programs | | | | | | | | |
| PW - Sidewalks | - | - | 50,000 | 50,000 | 50,000 | 50,000 | 200,000 | Municipal Revs. |
| PW - Street Resurfacing | 450,000 | 600,000 | 675,000 | 700,000 | 725,000 | 750,000 | 3,450,000 | Municipal Revs. |
| Other Road reconstruction | 400,000 | - | - | - | - | - | - | Municipal Revs. |
| Nancy/Patricia/Pierce reconstruction | 25,000 | - | 250,000 | 250,000 | - | - | 500,000 | Municipal Revs. |
| Rossmore Road reconstruction | 175,000 | - | - | - | - | - | - | Municipal Revs. |
| Woodward Point reconstruction | - | - | - | 200,000 | 170,000 | - | 370,000 | Municipal Revs. |
| Range Road Culvert | - | - | - | - | 75,000 | - | 75,000 | Municipal Revs. |
| Bowdoin/Whittier/Berry reconstruction | - | - | - | - | - | 225,000 | 225,000 | Municipal Revs. |
| Total annual work programs | 1,050,000 | 600,000 | 975,000 | 1,200,000 | 1,020,000 | 1,025,000 | 4,820,000 | |
| Total Municipal Programs/Reserves | \$ 1,703,064 | \$ 1,316,725 | \$ 1,593,860 | \$ 1,831,237 | \$ 1,663,861 | \$ 1,681,739 | \$ 8,087,421 | |
| School Department | | | | | | | | |
| School Vehicle Replacement | 176,700 | 90,500 | 156,500 | 164,325 | 172,541 | 181,169 | 765,035 | School Revs. |
| School Annual Work Program | 102,000 | 137,000 | 418,750 | 290,985 | 371,558 | 551,262 | 1,769,555 | School Revs. |
| Total School Programs/Reserves | \$ 278,700 | \$ 227,500 | \$ 575,250 | \$ 455,310 | \$ 544,099 | \$ 732,431 | \$ 2,534,590 | |
| Total Annual Programs/Reserves | \$ 1,981,764 | \$ 1,544,225 | \$ 2,169,110 | \$ 2,286,547 | \$ 2,207,960 | \$ 2,414,170 | \$ 10,622,011 | |

Town of Brunswick, Maine
Capital Improvement Program
Project Summary

| | As of 06/30/13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | TOTAL | FUNDING |
|---|-------------------|-------------|----------------------|-------------------|---------------------|---------------------|----------------------|-----------------|
| II. PROJECTS IN DEVELOPMENT | | | | | | | | |
| <i>Capital Improvements</i> | | | | | | | | |
| Facilities | | | | | | | | |
| Elementary School Solution | \$ - | \$ - | \$ 20,000,000 | \$ - | \$ - | \$ - | \$ 20,000,000 | G.O. Bonds |
| Junior High School Solution | - | - | 16,000,000 | - | - | - | 16,000,000 | G.O. Bonds |
| Tennis Courts | - | - | - | 198,000 | - | - | 198,000 | G.O. Bonds |
| Bus Garage | - | - | 2,500,000 | - | - | - | 2,500,000 | G.O. Bonds |
| BHS Egress Road | - | - | 500,000 | - | - | - | 500,000 | G.O. Bonds |
| Central Fire Station | - | - | - | - | - | 6,000,000 | 6,000,000 | G.O. Bonds |
| Landfill Wastewater Treatment | - | - | 1,000,000 | - | - | - | 1,000,000 | G.O. Bonds |
| East Brunswick Fields | - | - | - | 250,000 | 250,000 | - | 500,000 | G.O. Bonds |
| Total Projects in Development | \$ - | \$ - | \$ 40,000,000 | \$ 448,000 | \$ 250,000 | \$ 6,000,000 | \$ 46,698,000 | |
| III. PROPOSED BY DEPARTMENTS BUT NOT RECOMMENDED | | | | | | | | |
| <i>Capital Improvements</i> | | | | | | | | |
| Facilities | | | | | | | | |
| Androscoggin Bike Path | \$ - | \$ - | \$ - | \$ - | \$ 300,000 | \$ - | \$ 300,000 | G.O. Bonds |
| Androscoggin Bike Path | - | - | - | - | 100,000 | - | 100,000 | Impact Fees |
| Androscoggin Bike Path | - | - | - | - | 1,600,000 | - | 1,600,000 | U.S. D.O.T. |
| Lamb Boat Launch | - | - | - | - | 120,000 | - | 120,000 | I.F.W. - D.O.C. |
| Lamb Boat Launch | - | - | - | - | 30,000 | - | 30,000 | Gen. Fund Bal. |
| People Plus Parking Lot | - | - | - | 100,000 | - | - | 100,000 | Gen. Fund Bal. |
| Land for Brunswick's Future | - | - | - | - | - | 1,000,000 | 1,000,000 | G.O. Bonds |
| Skate Park | - | - | 100,000 | - | - | - | 100,000 | G.O. Bonds |
| Total Projects Not Recommended | \$ - | \$ - | \$ 100,000 | \$ 100,000 | \$ 2,150,000 | \$ 1,000,000 | \$ 3,350,000 | |
| IV. NON-TOWN PROJECTS | | | | | | | | |
| Pleasant Street Signal Upgrades | \$ 459,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | M.D.O.T. |
| Durham Road/Route 1 intersection | 526,000 | - | - | - | - | - | - | M.D.O.T. |
| Frank J. Wood Bridge Rehab | - | - | 300,000 | - | - | - | 300,000 | M.D.O.T. |
| Black Bridge Road Removal | - | - | 250,000 | - | - | - | 250,000 | M.D.O.T. |
| Total Non-Town Projects | \$ 985,000 | \$ - | \$ 550,000 | \$ - | \$ - | \$ - | \$ 550,000 | |

Town of Brunswick, Maine
Capital Improvement Program
Projects with Proposed Debt

| | Bond Tier | Bond Year | Fiscal Year | Estimated Project Cost | Assumed Bond Years | Assumed Interest Rate | Projected First Year Debt Service (a) | Estimated First Yr Tax Rate Impact (b) | Estimated Total Debt Service (c) |
|--|------------------|------------------|--------------------|-------------------------------|---------------------------|------------------------------|--|---|---|
| Authorized But Not Issued | | | | | | | | | |
| Police Station | 20 | 28 | 2013-14 | 5,500,000 | 20 | 3.50% | 467,500 | 1.44% | 7,521,250 |
| | | | | \$ 5,500,000 | | | \$ 467,500 | | \$ 7,521,250 |
| Proposed Debt in CIP | | | | | | | | | |
| McLellan Building Improvements | 15 | 29 | 2014-15 | 750,000 | 15 | 3.20% | 74,000 | 0.23% | 942,000 |
| Cooks Corner Road Development | 20 | 29 | 2014-15 | 1,423,000 | 20 | 3.70% | 123,801 | 0.38% | 1,975,836 |
| BHS Boiler Plant Replacement | 10 | 31 | 2016-17 | 527,000 | 10 | 3.10% | 69,037 | 0.21% | 616,854 |
| BHS Track Replacement | 10 | 29 | 2014-15 | 250,000 | 10 | 2.70% | 31,750 | 0.10% | 287,125 |
| BHS Carpet & Tile | 10 | 30 | 2015-16 | 300,000 | 10 | 2.90% | 38,700 | 0.12% | 347,850 |
| Union Street | 15 | 31 | 2016-17 | 950,000 | 15 | 3.60% | 97,533 | 0.30% | 1,223,600 |
| | | | | \$ 4,200,000 | | | \$ 434,821 | | \$ 5,393,264 |
| From Other Sources | | | | | | | | | |
| TIF Revenues - Cooks Corner Road Development | | | | \$ 1,423,000 | | | \$ 123,801 | | \$ 1,975,836 |
| Net Proposed Debt in CIP | | | | \$ 2,777,000 | | | \$ 311,020 | | \$ 3,417,429 |
| Debt on Projects in Development | | | | | | | | | |
| Central Fire Station | 20 | 33 | 2018-19 | 6,000,000 | 20 | 4.50% | 570,000 | 1.75% | 8,835,000 |
| Elementary School Solution | 20 | 30 | 2015-16 | 20,000,000 | 20 | 3.90% | 1,780,000 | 5.48% | 28,190,000 |
| Junior High School Solution | 20 | 30 | 2015-16 | 16,000,000 | 20 | 3.90% | 1,424,000 | 4.38% | 22,552,000 |
| Tennis Courts | 20 | 31 | 2016-17 | 198,000 | 20 | 4.10% | 18,018 | 0.06% | 283,239 |
| East Brunswick Fields | 20 | 32 | 2017-18 | 500,000 | 20 | 4.30% | 46,500 | 0.14% | 725,750 |
| Landfill Wastewater Treatment | 20 | 30 | 2015-16 | 1,000,000 | 20 | 3.90% | 89,000 | 0.27% | 1,409,500 |
| Bus Garage | 20 | 30 | 2015-16 | 2,500,000 | 20 | 3.90% | 222,500 | 0.68% | 3,523,750 |
| BHS Egress Road | 10 | 30 | 2015-16 | 500,000 | 10 | 2.90% | 64,500 | 0.20% | 579,750 |
| | | | | \$ 46,698,000 | | | \$ 4,214,518 | | \$ 66,098,989 |

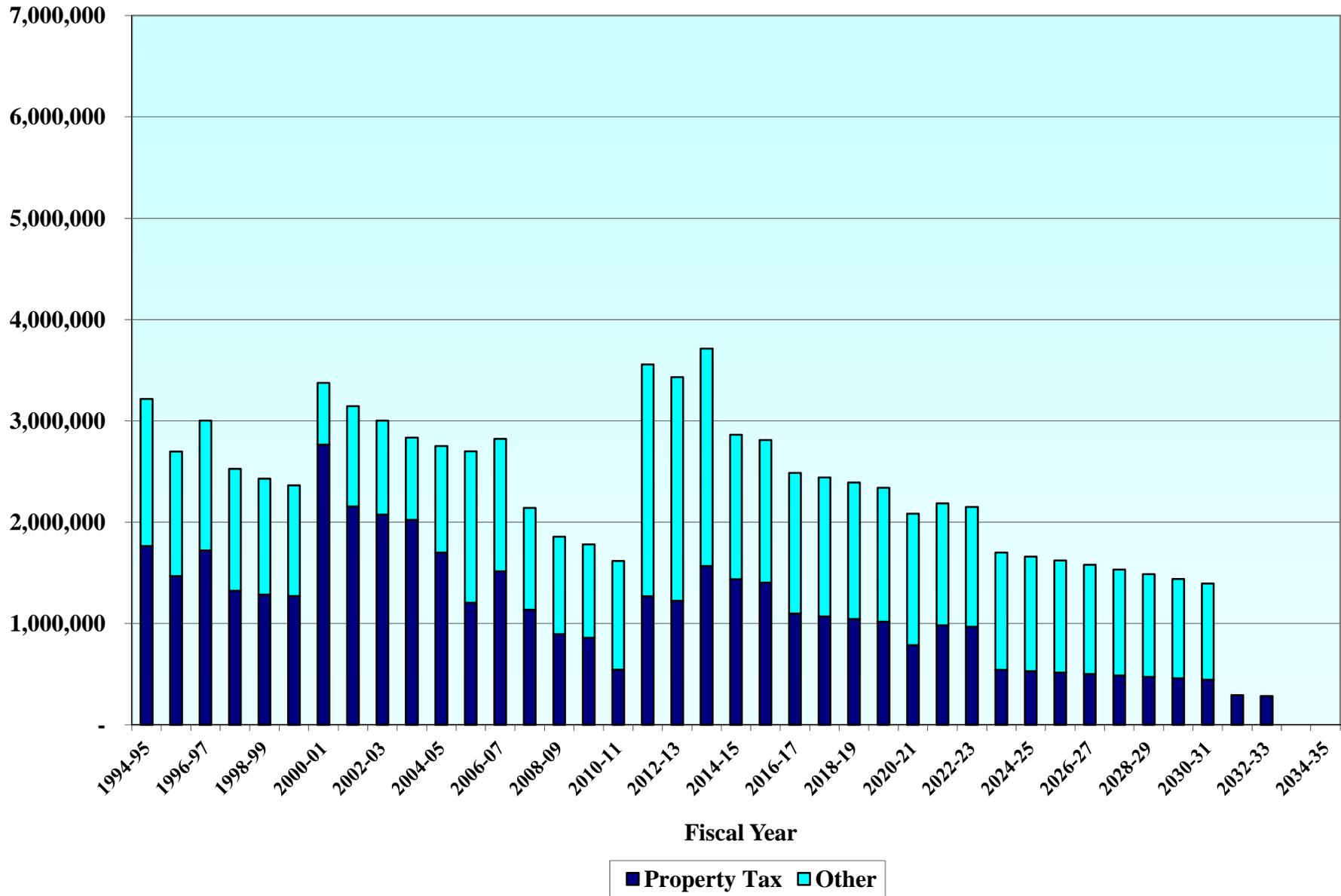
(a) The first year debt service payment is an estimate assuming level principal payments. It assumes the rates and terms shown. The actual rates and terms will be determined if and when the bonds are issued.

(b) Assumes a 1% Tax Rate increase equals: **\$325,000**

(c) This is the estimated total debt service over the life of the bonds. It assumes the rates and terms shown.

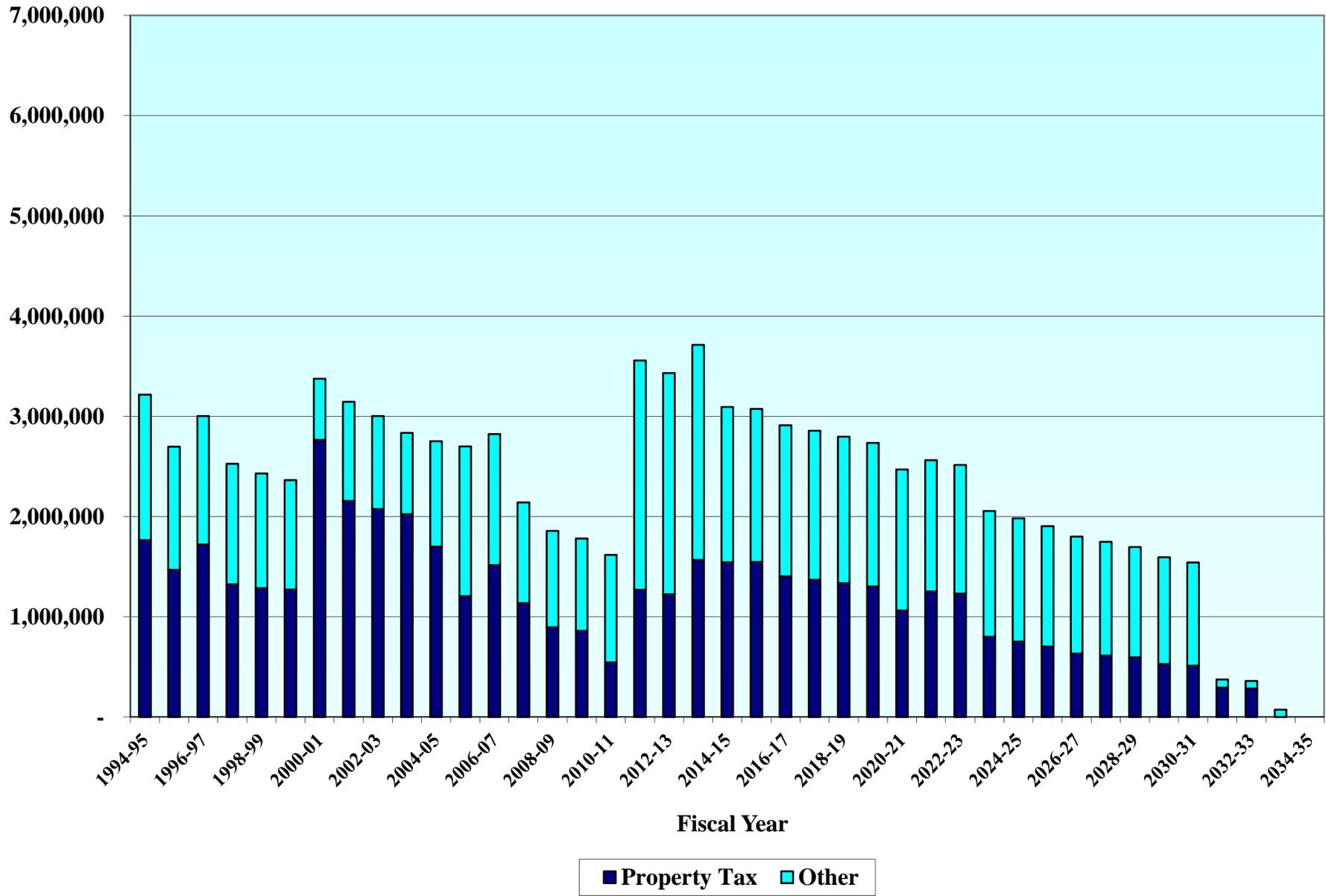
Town of Brunswick, Maine
Capital Improvement Program

Debt Service - Existing Debt and Authorized Debt



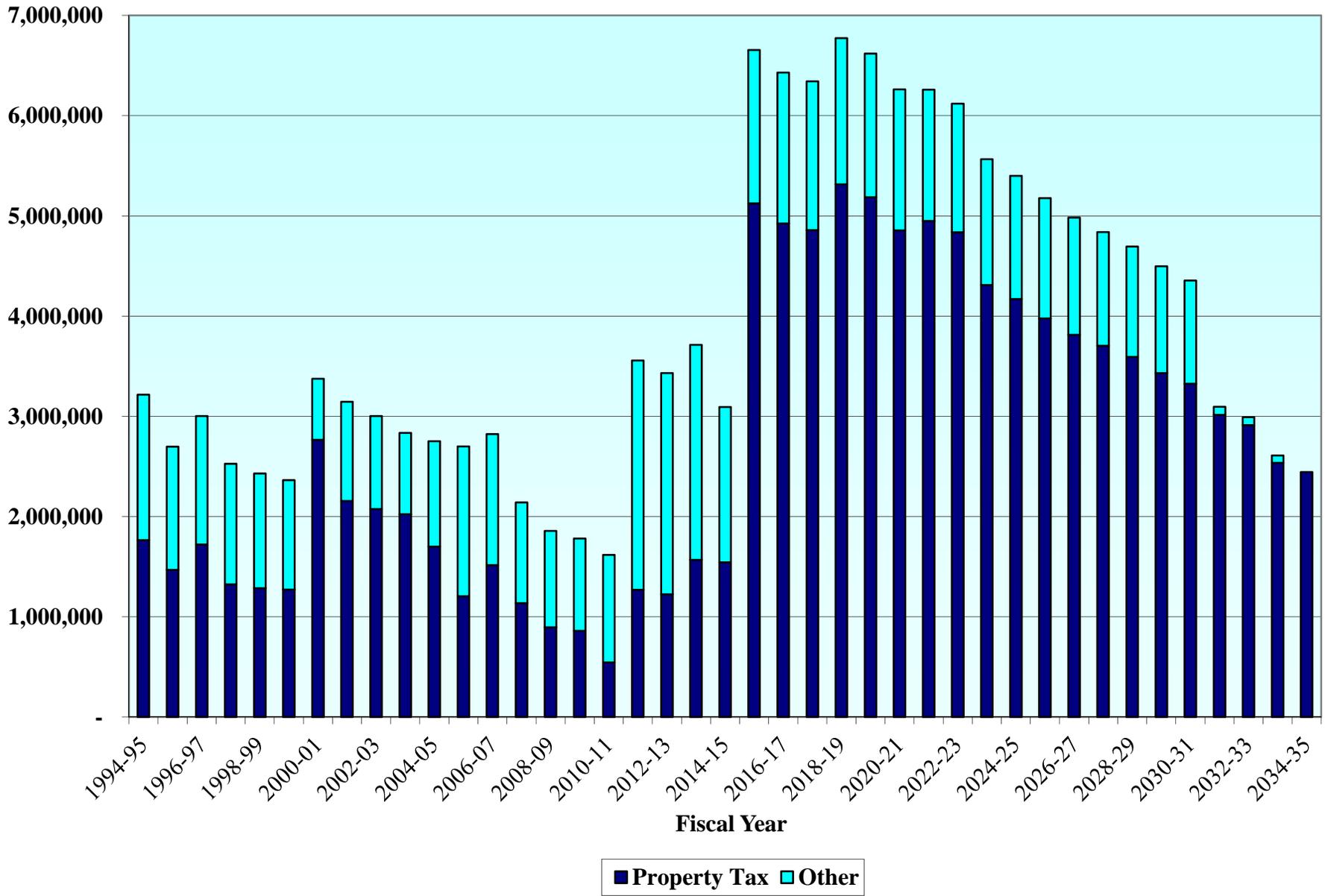
Town of Brunswick, Maine
Capital Improvement Program

Debt Service - Existing, Authorized, and Proposed



Town of Brunswick, Maine
Capital Improvement Program

Debt Service - Existing, Authorized, Proposed and Projects in Development



Town of Brunswick, Maine
Capital Improvement Program
Estimated Tax Impacts - Summary

| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
| TAX IMPACT OF RECOMMENDED PROJECTS | | | | | | |
| Projects Financed with Debt | | | | | | |
| Existing Debt Service | | | | | | |
| Existing Debt Service | \$ 3,432,723 | \$ 3,244,924 | \$ 2,405,624 | \$ 2,363,154 | \$ 2,048,303 | \$ 2,011,586 |
| TIF Subsidy | (86,320) | (84,900) | (83,480) | (82,060) | (78,315) | (76,245) |
| School Subsidy (estimated) | (2,122,628) | (2,059,314) | (1,341,739) | (1,325,706) | (1,310,649) | (1,292,704) |
| Existing Debt Service - Net | 1,223,775 | 1,100,710 | 980,405 | 955,388 | 659,340 | 642,637 |
| New Debt Service | | | | | | |
| Authorized But Not Issued | - | 467,500 | 457,875 | 448,250 | 438,625 | 429,000 |
| Proposed Debt Service | - | - | 229,551 | 263,343 | 424,136 | 414,445 |
| TIF Subsidy | - | - | (123,801) | (121,168) | (118,536) | (115,903) |
| New Debt Service - Net | - | 467,500 | 563,625 | 590,425 | 744,225 | 727,542 |
| Existing and New Debt Service - Net | 1,223,775 | 1,568,210 | 1,544,030 | 1,545,813 | 1,403,565 | 1,370,179 |
| Change from Previous Year | (46,597) | 344,435 | (24,179) | 1,782 | (142,247) | (33,386) |
| <i>Tax Rate Impact - Debt Service</i> | -0.14% | 1.06% | -0.07% | 0.01% | -0.44% | -0.10% |
| Projects Financed with other than Debt | | | | | | |
| Non-Debt Sources | | | | | | |
| Municipal Revenues | 1,703,064 | 1,316,725 | 1,593,860 | 1,831,237 | 1,663,861 | 1,681,739 |
| School Revenues | 278,700 | 227,500 | 575,250 | 455,310 | 544,099 | 732,431 |
| Non-Debt Projects | 1,981,764 | 1,544,225 | 2,169,110 | 2,286,547 | 2,207,960 | 2,414,170 |
| Change from Previous Year | (421,098) | (437,539) | 624,885 | 117,437 | (78,586) | 206,209 |
| <i>Tax Rate Impact - Non-Debt Projects</i> | -1.30% | -1.35% | 1.92% | 0.36% | -0.24% | 0.63% |
| Projects Financed Debt and Non-Debt | | | | | | |
| Debt and Non-Debt Projects | 3,205,539 | 3,112,435 | 3,713,140 | 3,832,359 | 3,611,526 | 3,784,349 |
| Change from Previous Year | (467,695) | (93,104) | 600,705 | 119,219 | (220,834) | 172,823 |
| <i>Tax Rate Impact - Capital Projects</i> | -1.44% | -0.29% | 1.85% | 0.37% | -0.68% | 0.53% |

Town of Brunswick, Maine
Capital Improvement Program
Estimated Tax Impacts - Summary

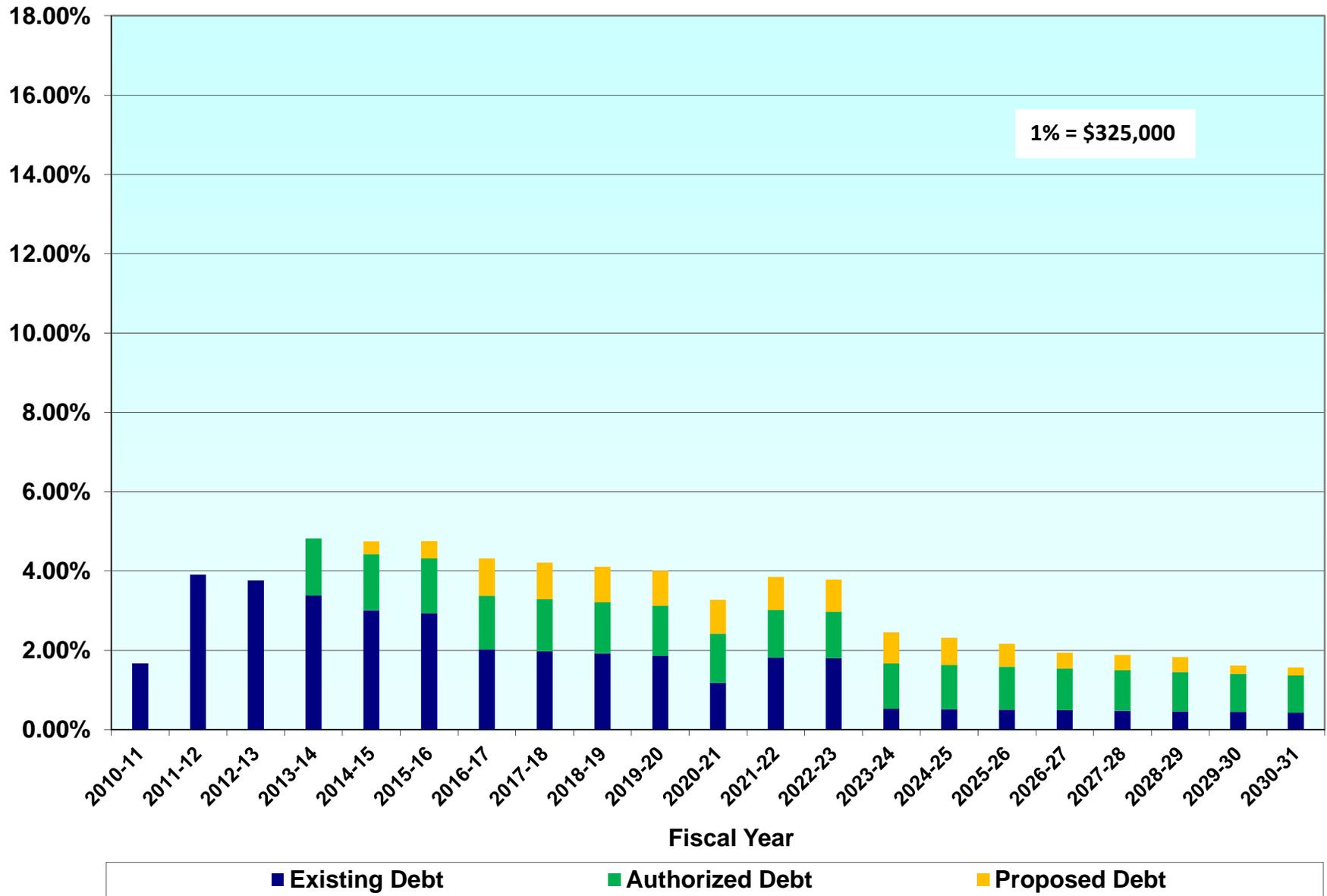
| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
| Operating Costs Related to New Projects | | | | | | |
| Operating Costs | - | 84,701 | 172,271 | 175,580 | 178,987 | 182,497 |
| Change from Previous Year | - | 84,701 | 87,570 | 3,309 | 3,407 | 3,510 |
| <i>Tax Rate Impact - Operating Costs</i> | 0.00% | 0.26% | 0.27% | 0.01% | 0.01% | 0.01% |
| Recommended Projects & Operating Costs - Total | 3,205,539 | 3,197,136 | 3,885,411 | 4,007,939 | 3,790,513 | 3,966,846 |
| Change from Previous Year | (467,695) | (8,403) | 688,275 | 122,528 | (217,427) | 176,333 |
| <i>Tax Rate Impact - Projects & Operating</i> | -1.44% | -0.03% | 2.12% | 0.38% | -0.67% | 0.54% |
| | | | | | | |
| Estimates assume a 1% tax increase is equal to: | \$325,000 | \$325,000 | \$325,000 | \$325,000 | \$325,000 | \$325,000 |

TAX IMPACT OF ADDING PROJECTS UNDER DEVELOPMENT

| | | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| Projects Under Development | | | | | | |
| Estimated Debt Service | - | - | - | 3,580,000 | 3,519,543 | 3,487,162 |
| Change from Previous Year | - | - | - | 3,580,000 | (60,457) | (32,381) |
| <i>Tax Rate Impact - Projects under Development</i> | 0.00% | 0.00% | 0.00% | 11.02% | -0.19% | -0.10% |
| | | | | | | |
| Total Proposed and Projects Under Development | 3,205,539 | 3,197,136 | 3,885,411 | 7,587,939 | 7,310,056 | 7,454,008 |
| Change from Previous Year | (467,695) | (8,403) | 688,275 | 3,702,528 | (277,884) | 143,952 |
| <i>Tax Rate Impact - Recommended Projects and Projects Under Development</i> | -1.44% | -0.03% | 2.12% | 11.39% | -0.86% | 0.44% |
| | | | | | | |
| Estimates assume a 1% tax increase is equal to: | \$325,000 | \$325,000 | \$325,000 | \$325,000 | \$325,000 | \$325,000 |

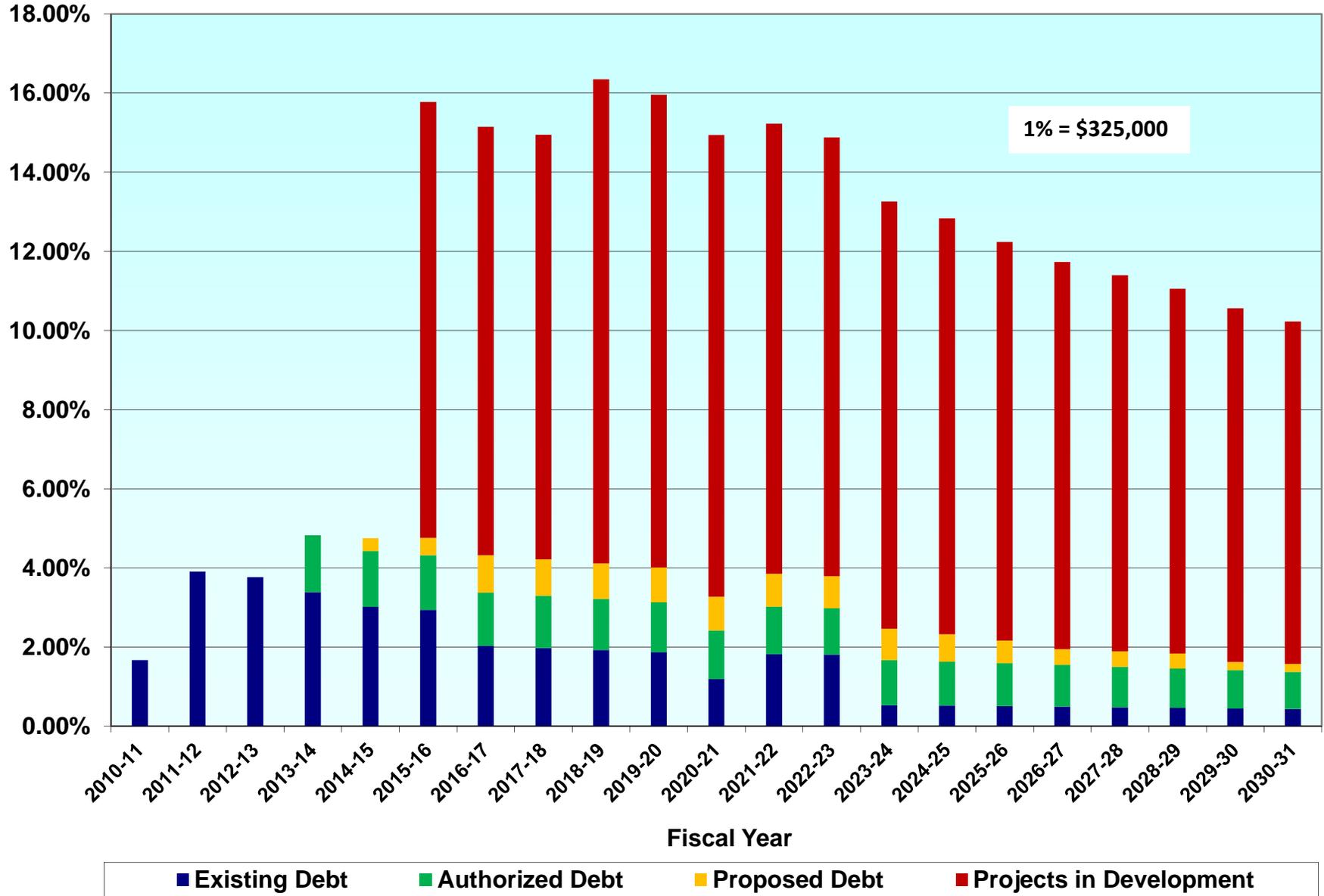
Town of Brunswick, Maine
Capital Improvement Program

Net Debt Service Effect on Tax Rate



Town of Brunswick, Maine
Capital Improvement Program

**Net Debt Service Effect on Tax Rate
Including Projects in Development**



Town of Brunswick, Maine
Capital Improvement Program
Assumptions

| Tier | Bond Years | Bond Year Start | | | | | |
|------------------|--------------|-----------------|-------|-------|-------|-------|-------|
| | | 28 | 29 | 30 | 31 | 32 | 33 |
| 5 | 0-5 | 2.00% | 2.20% | 2.40% | 2.60% | 2.80% | 3.00% |
| 10 | 6-10 | 2.50% | 2.70% | 2.90% | 3.10% | 3.30% | 3.50% |
| 15 | 11-15 | 3.00% | 3.20% | 3.40% | 3.60% | 3.80% | 4.00% |
| 20 | 16-20 | 3.50% | 3.70% | 3.90% | 4.10% | 4.30% | 4.50% |
| 25 | 21-25 | 4.00% | 4.20% | 4.40% | 4.60% | 4.80% | 5.00% |
| 30 | 26-30 | 4.50% | 4.70% | 4.90% | 5.10% | 5.30% | 5.50% |
| Base: | 2.00% | | | | | | |
| Year Inc. | 0.20% | | | | | | |
| Tier Inc: | 0.50% | | | | | | |

| Bond Year | Fiscal Year | |
|-----------|-------------|-------------------------------|
| 28 | 2013-14 | |
| 29 | 2014-15 | |
| 30 | 2015-16 | Elementary School |
| 31 | 2016-17 | State Subsidy: 87.04% |
| 32 | 2017-18 | Taxes |
| 33 | 2018-19 | One percent: \$325,000 |

Terms used in this Capital Improvement Program

CIP Project Classifications

CIP Projects are classified in one of four classifications:

CIP Projects Recommended for Funding - Projects and acquisitions included have been sufficiently developed and defined as to clearly identify the scope and cost of the project and the recommended funding sources. It is highly likely that projects in this class will eventually be authorized for completion and funding.

CIP Projects In Development - Projects and acquisitions of this class are under active consideration but have not been sufficiently developed or defined to clearly identify the scope or cost of the project. Typically, projects in this category are being evaluated from several alternatives, or there is not sufficient confidence in the cost estimates to determine whether the project should be recommended for funding.

CIP Projects Not Recommended - Projects and acquisitions of this class have been identified or requested by departments or others but are either insufficiently developed or defined, or have been deemed to be beyond the funding capacity of the Town. These projects may receive consideration at a future date should circumstances warrant.

CIP Projects Non-Town Funded - Projects to be completed and funded solely by entities other than the Town, with an estimated operational cost impact to the Town of less than \$25,000, are of interest to the Town in its planning efforts. However, as they have a minimal, or no, impact on Town finances, they are shown separately from Town funded projects.

Terms used in this Capital Improvement Program

CIP Definitions

Capital Project or Acquisition – a CIP project, item, or a network or system of items must have a cost of at least \$100,000 and a life expectancy of five years or more. The terms “project” and “projects” shall include items that are acquisitions.

Network or System of Items - items that are intended to be a part of a larger network or system, that when purchased individually may have a cost of less than \$100,000. For example, a computer network may be comprised of several components, each of which cost less than \$100,000, but as a group comprise a network costing \$100,000 or more.

Vehicle Replacement Program – a systematic annual funding process for the replacement of fleet vehicles and equipment. These programs shall be included as items in the CIP even when the annual funding is less than \$100,000.

Work Programs – refers to capital project work generally performed by department or contracted resources and funded annually. These programs shall be included as items in the CIP.

Minor Capital – Refers to items that, although capital in nature, do not meet the above definitions of a project or acquisition, or of a system or network or items. Minor capital items should be included in the Town’s annual operating budget.

Operating costs – Refers the ongoing annual costs associated with a capital project or acquisition. The Town shall identify the estimated annual operating cost impact (net increase or decrease) related to a project when those operating cost impact to the Town is estimated to be \$25,000 or greater.

Debt - Related Terminology

Existing Debt Service - The existing debt service costs taken from the current debt service schedules. It represents the actual current obligations of the Town.

Enterprise Debt - This is debt on the Town's solid waste landfill facilities. The debt service for those facilities is intended to be recovered through user fees or subsidy.

TIF Debt - This is debt intended to be paid with Tax Increment Financing (TIF) Revenues.

Debt Authorized But Not Issued - This is an estimate of the debt service costs on projects that have been authorized but for which debt has not yet been issued. These are estimates. The actual costs will be determined by project costs, structure of the bond issues, and prevailing interest rates at the time the bonds are issued.

Proposed New Debt - The debt service costs for new projects proposed in the CIP. These are estimates. The actual costs will be determined by project costs, structure of the bond issues, and prevailing interest rates at the time the bonds are issued.

State School Construction Debt Service Subsidy - The State of Maine Department of Education (DOE) assists school units with state-approved construction projects under a complex arrangement. First, the DOE, after extensive review of a proposed school construction project, determines a level of project costs that it deems eligible for state subsidy. Then, the annual debt service for those eligible costs is included in the calculation of the unit’s annual subsidy of all of its education costs, using the State’s Essential Programs and Service (EPS) funding model. The EPS model uses a number of variables that will change annually. Further, the model is subject to change by the actions of the State Legislature and the DOE. Also the annual level of EPS funding is determined in the State budget process. School debt service subsidy estimates are intended only for planning purposes. Future estimates and actual subsidy payments may be materially different.

ITEM 59

NO BACK UP MATERIALS