

1. Agenda

Documents:

[MAY-13-2019-BUDGET-ADOPT-AGD.PDF](#)

2. Meeting Materials

Documents:

[FULL-AGENDA-PACKET-MAY-13-2019-BUDGET-ADOPTION.PDF](#)

BRUNSWICK TOWN COUNCIL
Special Meeting Agenda
May 13, 2019
6:30 P.M.
Council Chambers
Town Hall
85 Union Street

Roll Call

Acknowledgment of Meeting Notice

Pledge of Allegiance

Adjustments to agenda

NEW BUSINESS ITEMS:

52. The Town Council will consider adopting the 2019-2020 School Budget Articles, and will take any appropriate action. (Town Manager Eldridge)
ACTION
53. The Town Council will consider a warrant for the School Budget Validation Referendum to be held on June 11, 2019, and will take any appropriate action. (Town Manager Eldridge)
ACTION
54. The Town Council will consider adopting the “Resolution for the Capital Improvement Program For the Fiscal Years Ending June 30, 2020 - 2024,” and will take any appropriate action. (Town Manager Eldridge)
ACTION
55. The Town Council will consider adopting the “Budget Resolution for the July 1, 2019 – June 30, 2020 Fiscal Year,” and will take any appropriate action. (Town Manager Eldridge)
ACTION
56. The Town Council will consider adopting the “Supplemental Budget Resolution Appropriating \$902,500 from the Unassigned Balance of the General Fund to Fund Capital Projects”, and will take any appropriate action. (Town Manager Eldridge)
ACTION
57. The Town Council will consider adopting the “Supplemental Budget Resolution Appropriating Available Tax Increment Financing Revenues for the Purpose of Funding Qualified Capital Projects and Acquisitions”, and will take any appropriate action. (Town Manager Eldridge)
ACTION

58. The Town Council will consider any other matters related to the adoption of the 2019-2020 Budget and will take any appropriate action. (Town Manager Eldridge)

ACTION

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

To email Town Council: towncouncil@brunswickme.org

Brunswick Town Council
Agenda
May 13, 2019
Council Notes and Suggested Motions

NEW BUSINESS ITEMS:

52. Notes:

This item is to consider adopting the 2019-2020 School Budget Articles. Each Article will need to be voted on separately. A copy of the Articles is included in your packet.

Suggested Motion:

Vote on INDIVIDUAL Articles

53. Notes:

This item is to approve the warrant for the June 11, 2019 School Budget Validation Referendum election. A copy of the Cost Center notice and the warrant for the election is included in your packet.

Suggested Motion:

Motion to approve the warrant for the School Budget Validation Referendum to be held on June 11, 2019.

54. Notes:

This item is to approve a resolution adopting the “Capital Improvements Program For the Fiscal Years Ending June 30, 2020 – 2024.” Copies of the Resolution and draft plan summary are included in your packet.

Suggested Motion:

Motion to adopt the “Resolution for the Capital Improvements Program For the Fiscal Years Ending June 30, 2020 – 2024.”

55. Notes: This item is to approve adopting the 2019-2020 Budget Resolution for the Town. A copy of the draft resolution is included in your packet.

Suggested Motion:

Motion to adopt the “Budget Resolution for the July 1, 2019 – June 30, 2020 Fiscal Year.”

56. Notes: This item is to consider adopting a supplemental budget resolution of \$902,500 from unassigned balance of the general fund to fund capital projects. The draft resolution is included in the packet.

Suggested Motion: Motion to adopt the “Supplemental Budget Resolution Appropriating \$902,500 from the Unassigned Balance of the General Fund to Fund Capital Projects.”

57. Notes: This item is to approve a resolution appropriating available Tax Increment Financing (TIF) revenues to fund qualified capital projects. A copy of the resolution is included in the packet.

Suggested Motion: Motion to adopt the “Supplemental Budget Resolution Appropriating Available Tax Increment Financing Revenues for the Purpose of Funding Qualified Capital Projects and Acquisitions.”

- 58.** **Notes:** This is a placeholder for any remaining matters related to the adoption of the 2019-2020 budget.

Motion to adjourn.

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Motion to adjourn.

**Town of Brunswick
School Budget Articles
For the fiscal year July 1, 2019 – June 30, 2020**

**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 proposed by the Cooperative Board of Region Ten in an amount not to exceed \$2,646,348 with Brunswick’s assessment as part of the total appropriation to the Brunswick School Department being an amount not to exceed \$152,697 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 4 through 15.

ARTICLE 2. Region Ten Technical High School Capital Reserve Establishment. To authorize the Cooperative Board of Maine Region 10 Technical High School (“Region 10”) to transfer up to \$10,000 from undesignated fund balances to its Capital Reserve Fund; and further to authorize the Cooperative Board to expend that sum with other balances accumulated in that Fund from time to time on such specific items or types of capital improvements or equipment as the Cooperative Board may determine to be needed by Region 10.

Explanation: This article approves the funding of and authorization of expenditures from the Capital Reserve Fund for Region Ten Technical High School.

ARTICLE 3. Merrymeeting Adult Education Budget. To approve the Merrymeeting Adult Education budget in an amount not to exceed \$1,100,122 with Brunswick’s assessment as part of the total appropriation to the Brunswick School Department not to exceed \$118,964.

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 10).

PreK-12 ARTICLES

ARTICLE 4. 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 \$29,050,953 toward the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act; and as part of the \$29,050,953 to raise the sum of \$17,992,578 as the Town’s contribution toward the total cost of funding public education from pre-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 \$29,050,953 to accept state subsidy anticipated in the amount of \$11,058,375.

Explanation: The school administrative unit's contribution to the total cost of funding public education from pre-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 5. Non-State-Funded Debt Service. As part of the total appropriation to the Brunswick School Department: To raise and appropriate the sum of \$188,030 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 pre-kindergarten to grade 12.

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 6. Additional Local Funds. As part of the total appropriation to the Brunswick School Department: To raise and appropriate the sum of \$8,346,629 in additional local funds, which exceeds the State's Essential Programs and Services allocation model by \$8,346,629.

The School Board recommends \$8,346,629 in additional local funds which amount exceeds the State's Essential Programs and Services allocation model by \$8,346,629 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 2019-20 program approved by the school board in the proposed budget.

ARTICLE 7. 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 \$211,349.

| | |
|---------------------------|------------------|
| Tuition and other charges | \$ 128,349 |
| Miscellaneous | <u>\$ 83,000</u> |
| | \$ 211,349 |

ARTICLE 8. Unexpended Balances. As part of the total appropriation to the Brunswick School Department: To appropriate \$2,111,364 from the existing, or estimated, unexpended balances of the Brunswick School Department. Total to appropriate \$2,111,364.

ARTICLE 9. Pre-kindergarten to Grade 12 total Budget. To authorize the Brunswick School Department to expend \$40,034,745 for the fiscal year beginning July 1, 2019 and ending June 30, 2020 from the school administrative unit's contribution to the total cost of funding public education from pre-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 PreK-12 Articles (Articles 4 through 8) plus the amount in the School Nutrition article (Article 11) that follows. The amount authorized in this article, \$40,034,745 must be added to the \$118,964 authorized in the Adult Education article (Article 10) that follows to compute the total amount \$40,153,709 the school department is authorized to expend for the July 1, 2019 - June 30, 2020 fiscal year.

ADULT EDUCATION AND SCHOOL NUTRITION

ARTICLE 10. Adult Education. As part of the total appropriation to the Brunswick School Department: To raise and appropriate \$118,964 for adult education; with authorization to expend the herein appropriated \$118,964 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, \$118,964 must be added to the \$40,034,745, authorized in the Pre-kindergarten to Grade 12 Total Budget Article (Article 9) to compute the total amount of \$40,153,709 the school department is authorized to expend for the July 1, 2019 - June 30, 2020 fiscal year.

ARTICLE 11. School Nutrition. As part of the total appropriation to the Brunswick School Department: To raise and appropriate the sum of \$126,420 in support of the Brunswick School Nutrition Program.

The amount raised and appropriated in this article, \$126,420 is included in the \$40,034,745 of authorized expenditures in the Pre-kindergarten to Grade 12 Total Budget Article (Article 9) which must be added to the \$118,964 in Article 10 to compute the total amount \$40,153,709 the school department is authorized to expend for the July 1, 2019 - June 30, 2020 fiscal year.

ARTICLE 12. Cost Center Allocation. Pursuant to 20-A M.R.S.A., to authorize allocation of the school budget, \$40,153,709 to the various cost centers as recommended by the Brunswick School Board May 8, 2019 as follows:

| <u>Cost Center Summary Budget Category</u> | <u>Amount Recommended by School Board</u> | <u>Approved by Council May 13, 2019</u> |
|--|---|---|
| Regular Instruction | \$ 17,450,653 | \$ |
| Special Education | \$ 5,981,969 | \$ |
| Career and Technical Education | \$ 152,697 | \$ |
| Other Instruction | \$ 836,135 | \$ |
| Student and staff support | \$ 3,906,639 | \$ |
| System Administration | \$ 1,108,981 | \$ |
| School Administration | \$ 1,902,404 | \$ |
| Transportation and Buses | \$ 2,294,811 | \$ |
| Facilities Maintenance | \$ 4,823,527 | \$ |
| Debt Service and Other Commitments | \$ 1,450,509 | \$ |
| Other- School Nutrition | \$ 126,420 | \$ |
| Total to June 12 Public Referendum | \$ 40,034,745 | \$ |

| | | | |
|-----------------|----|---------|----|
| Adult Education | \$ | 118,964 | \$ |
|-----------------|----|---------|----|

| | | | |
|--|-----------|-------------------|-----------|
| Summary of Total Expenditures voted | | | |
| By School Board May 8, 2019 | \$ | 40,153,709 | \$ |

GRANTS, DONATIONS, AND OTHER REVENUES ARTICLE

ARTICLE 13. 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 13, 2019

Adopted by Town Council:

TOWN OF BRUNSWICK
Warrant for School Budget Validation Referendum Election
June 11, 2019

COUNTY OF CUMBERLAND, ss }
TOWN OF BRUNSWICK }

TO ELIN M. GOULD, RESIDENT OF THE TOWN OF BRUNSWICK, CUMBERLAND COUNTY, MAINE:

YOU ARE HEREBY REQUIRED, in the name of the State of Maine, to notify and warn the voters of the Town of Brunswick, Districts 1, 2, 3, 4, 5, 6, and 7 of the following:

YOU ARE HEREBY NOTIFIED, that on June 11, 2019, a Municipal Election will be held in the Town of Brunswick, Districts 1, 2, 3, 4, 5, 6, and 7 at the following voting place for all voters to vote for the offices indicated herein:

Voting Place Name Brunswick Junior High School **Voting Place Location** 65 Columbia Ave
Polls Open at 7:00 A.M. **Polls Close at** 8:00 P.M.

Absentee Ballot Processing (check all that apply):

Processed by: Municipal Clerk (Centrally) Warden (At polls)

Date/Time of Processing (check all that apply):

Monday, June 10, 2019*

1-Hour Inspection Time Period: 9:00 a.m. to 10:00 a.m.

Time Processing Begins: 9:00 a.m. (or after time of inspection) to 5:00 p.m.

During Election Day (June 11, 2019) Processing Time(s): at Brunswick Junior High School, 65 Columbia Ave
Processing Time(s): 2:00 p.m., 5:00 p.m. and 8:00 p.m.

The following questions will be determined:

Question 1 -School Budget Validation Referendum:

Do you favor approving the Town of Brunswick school budget for the upcoming school year that was adopted at the Brunswick Town Council meeting?

Question 2 -Non-Binding Advisory Question

The following is a non-binding expression of opinion for the consideration of the School Board and Town Council. I find the school budget for the upcoming school year that was adopted by the Town Council to be: Too High, Acceptable, or Too Low

Question 3:

Do you wish to continue the budget validation referendum process in the Town of Brunswick School Department for an additional three years?

Dated at Brunswick this 13th day of May 2019

| | |
|--|--|
| | |
| | |
| | |
| | |
| | |

ATTEST: _____(Town Clerk)

**TOWN OF BRUNSWICK
RETURN OF WARRANT**

County of Cumberland, ss }
Town of Brunswick }

I certify that I have notified the voters of Brunswick, Districts 1, 2, 3, 4, 5, 6, and 7 of the time and place of the Municipal Election and processing of absentee ballots by posting attested copies of the within warrant at the following locations, each being a public and conspicuous place within the indicated District:

| | |
|------------|-------------------------|
| District 1 | Mid Coast Hospital |
| District 2 | Parkview Medical Center |
| District 3 | Brunswick High School |
| District 4 | Sunshine Laundry |
| District 5 | Libby's Market |
| District 6 | Little Dog Coffee Shop |
| District 7 | Warming's Market |

On _____, which is at least 7 days prior to Election Day.
(Date)

Dated at Brunswick this _____ day of May, 2019.

Elin M. Gould, Resident of the Town of Brunswick

**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, 2019, to assist the voters in voting on whether to ratify the budget approved at the May 13, 2019 Town Council meeting.

| Cost Center Summary/Budget Category | Budget and Allocation Recommended by the School Board May 8, 2019 | Budget and Allocation Approved by the Town Council May 13, 2019 |
|---|--|--|
| Regular Instruction | \$17,450,653 | |
| Special Education | \$5,981,969 | |
| Career and Technical Education | \$152,697 | |
| Other Instruction | \$836,135 | |
| Student and Staff Support | \$3,906,639 | |
| System Administration | \$1,108,981 | |
| School Administration | \$1,902,404 | |
| Transportation and Buses | \$2,294,811 | |
| Facilities Maintenance | \$4,823,527 | |
| Debt Service and Other Commitments | \$1,450,509 | |
| All Other – School Nutrition | \$126,420 | |
| Total (Excluding Adult Education) | \$40,034,745 | |
| Adult Education | \$118,964 | |
| Summary of Total Expenditures voted by School Board/Town Council | \$40,153,709 | |

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.

I certify the School Board has authorized me to provide this notice, and that the budget and cost center allocation recommended by the School Board, as depicted above, is the budget and cost center allocation recommended by the Brunswick School Board at its meeting on May 8, 2019:

Paul K. Perzanoski, Superintendent of Schools Date
Secretary to the School Board

I certify that the budget and cost center allocation approved by the Town Council, as depicted above, is the budget and cost center allocation approved by the Brunswick Town Council at its meeting on May 13, 2019. I further certify that the Town Council approved the School Board’s authority to utilize additional state subsidy as specified above, should it be received.

Frances M. Smith, Town Clerk Date

A true copy, attest:

Frances M. Smith, Town Clerk Date

TOWN OF BRUNSWICK, MAINE
Capital Improvements Program
For the Fiscal Years Ending June 30, 2020 - 2024

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 first draft of the 2020 - 2024 CIP to the Town Council’s Finance Committee on November 8, 2018; and

WHEREAS, in accordance with the CIP Policy, the Finance Committee conducted workshops and reviewed the CIP recommended by the Town Manager; and

WHEREAS, on March 4, 2019 the Town Manager submitted a proposed CIP to the Town Council; and

WHEREAS, pursuant to Section 602 of the Charter and in accordance with the CIP Policy, a public hearing was held on May 2, 2019; and

WHEREAS, the Town Council has reviewed the Town Manager’s 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, 2020 - 2024, as attached hereto in summary form.

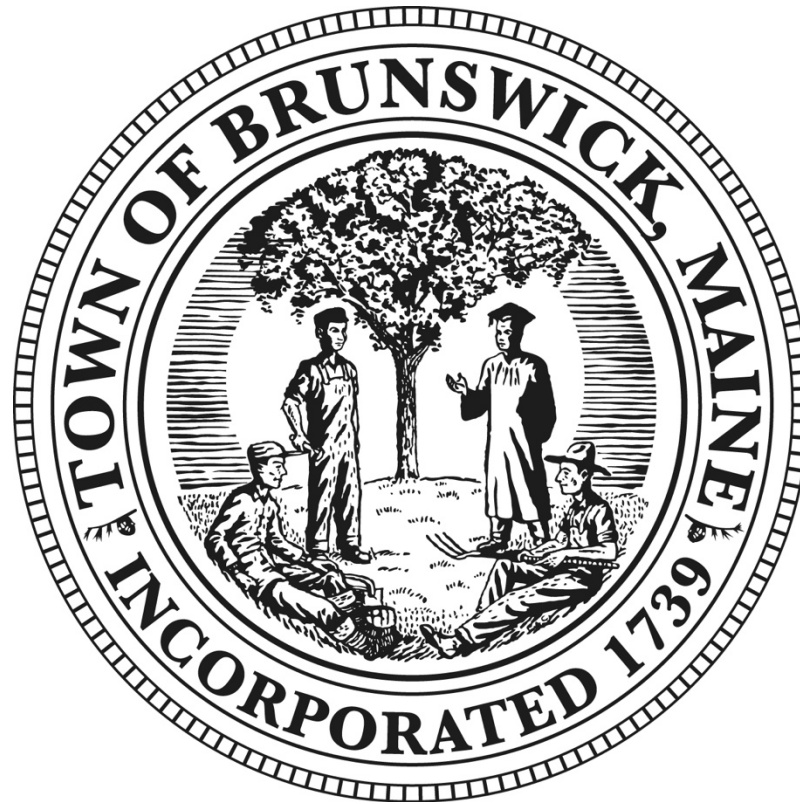
BE IT FURTHER RESOLVED, Adoption of the CIP does not appropriate any funds for, nor does it obligate the Town to complete, the projects specified therein.

Proposed to Town Council: March 4, 2019

Public Hearing: May 2, 2019

Adopted by Town Council:

Town of Brunswick, Maine



**Capital Improvement Program
Fiscal Years Ending 2020-2024**

Summary for Adoption

**Presented to Council: March 4, 2019
Public Hearing: May 2, 2019**

Town of Brunswick, Maine
Capital Improvement Program
Summary for Adoption - May 13, 2019
For Fiscal Years Ending 2020-2024

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**Capital Improvement Program
Summary for Adoption - May 13, 2019
For Fiscal Years Ending 2020-2024**

| PROJECTS | Approved | Recommended | | | | | TOTALS |
|--|----------------------|---------------------|----------------------|---------------------|---------------------|---------------------|----------------------|
| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | |
| Facilities - Improvements | \$ 15,024,029 | \$ 979,000 | \$ 8,330,650 | \$ - | \$ - | \$ - | \$ 9,309,650 |
| Infrastructure | 475,000 | 880,000 | 4,285,000 | 2,000,000 | - | - | 7,165,000 |
| Capital Acquisitions / Other | 130,500 | 252,500 | 614,500 | - | - | - | 867,000 |
| Municipal vehicle/equipment/facilities | 675,958 | 798,000 | 1,011,960 | 1,076,199 | 1,115,723 | 1,155,538 | 5,157,420 |
| Municipal annual work programs | 800,000 | 1,050,000 | 1,375,000 | 1,525,000 | 1,675,000 | 1,800,000 | 7,425,000 |
| School vehicle replacement | 185,000 | 190,962 | 196,691 | 202,592 | 208,670 | 214,930 | 1,013,845 |
| School annual work programs | 397,593 | 802,899 | 913,650 | 765,525 | 600,150 | 494,350 | 3,576,574 |
| TOTALS | \$ 17,688,080 | \$ 4,953,361 | \$ 16,727,451 | \$ 5,569,316 | \$ 3,599,543 | \$ 3,664,818 | \$ 34,514,489 |
| FUNDING SOURCES | | | | | | | |
| General Obligation Bonds | \$ 13,500,000 | \$ 629,000 | \$ 2,840,650 | \$ 1,000,000 | \$ - | \$ - | \$ 4,469,650 |
| General Fund Balance | 1,075,500 | 902,500 | 1,014,500 | 200,000 | - | - | 2,117,000 |
| Municipal Revenues - Annual Prog | 1,475,958 | 1,848,000 | 2,386,960 | 2,601,199 | 2,790,723 | 2,955,538 | 12,582,420 |
| School Revenues | 582,593 | 993,861 | 1,110,341 | 968,117 | 808,820 | 709,280 | 4,590,419 |
| State of Maine | 104,000 | 168,000 | 2,365,000 | 800,000 | - | - | 3,333,000 |
| Donations/Grants | 266,000 | 210,000 | 215,000 | - | - | - | 425,000 |
| TIF Revenues | 10,000 | 82,000 | 165,000 | - | - | - | 247,000 |
| Reserves | - | - | 6,630,000 | - | - | - | 6,630,000 |
| Other | 674,029 | 120,000 | - | - | - | - | 120,000 |
| TOTALS | \$ 17,688,080 | \$ 4,953,361 | \$ 16,727,451 | \$ 5,569,316 | \$ 3,599,543 | \$ 3,664,818 | \$ 34,514,489 |

Project Summary

| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | TOTAL | FUNDING |
|--|----------------------|---------------------|----------------------|---------------------|-------------|-------------|----------------------|------------------|
| I. PROJECTS RECOMMENDED FOR FUNDING | | | | | | | | |
| <i>Capital Improvements</i> | | | | | | | | |
| Facilities | | | | | | | | |
| * Facilities Reserve | \$ 300,000 | \$ 300,000 | \$ - | \$ - | \$ - | \$ - | \$ 300,000 | Gen. Fund Bal. |
| BHS Crooker Theater AC Unit | 300,000 | - | - | - | - | - | - | Gen. Fund Bal. |
| BHS Track Replacement | 250,000 | - | - | - | - | - | - | Gen. Fund Bal. |
| BHS Track Replacement | 674,029 | - | - | - | - | - | - | Contrib/Advance |
| 25 Central Fire Station | 13,500,000 | - | - | - | - | - | - | G.O. Bonds |
| 27 Brunswick Junior High School | - | 429,000 | 300,650 | - | - | - | 729,650 | G.O. Bonds |
| 29 Veteran's Plaza | - | 210,000 | - | - | - | - | 210,000 | Donations/Grants |
| 29 Veteran's Plaza - banner poles | - | 40,000 | - | - | - | - | 40,000 | TIF Revenues |
| 31 Vehicle Wash Bay | - | - | 300,000 | - | - | - | 300,000 | Gen. Fund Bal. |
| 33 Landfill Closure | - | - | 6,630,000 | - | - | - | 6,630,000 | Reserves |
| 33 Landfill Closure | - | - | 620,000 | - | - | - | 620,000 | G.O. Bonds |
| 33 Landfill Closure | - | - | 480,000 | - | - | - | 480,000 | Gen. Fund Bal. |
| Total Facilities | 15,024,029 | 979,000 | 8,330,650 | - | - | - | 9,309,650 | |
| Infrastructure | | | | | | | | |
| * Street Resurfacing/Rehabilitation | 345,000 | 200,000 | - | - | - | - | 200,000 | Gen. Fund Bal. |
| 35 Cedar St Parking | 40,000 | 168,000 | 1,485,000 | - | - | - | 1,653,000 | M.D.O.T |
| 35 Cedar St Parking | 10,000 | 42,000 | 165,000 | - | - | - | 207,000 | TIF Revenues |
| 37 Downtown Improvements | - | 200,000 | 1,520,000 | 1,000,000 | - | - | 2,720,000 | G.O. Bonds |
| 37 Downtown Improvements | - | - | 15,000 | - | - | - | 15,000 | Donations/Grants |
| 39 Riverwalk | 64,000 | - | 800,000 | - | - | - | 800,000 | M.D.O.T |
| 39 Riverwalk | 16,000 | - | 200,000 | - | - | - | 200,000 | Donations/Grants |
| 41 People Plus Parking Lot | - | 100,000 | - | - | - | - | 100,000 | Gen. Fund Bal. |
| 43 MerePoint Wastewater Forcemain | - | 120,000 | - | - | - | - | 120,000 | Other |
| 45 Bath Road Signal Upgrades | - | 50,000 | 20,000 | 200,000 | - | - | 270,000 | Gen. Fund Bal. |
| 45 Bath Road Signal Upgrades | - | - | 80,000 | 800,000 | - | - | 880,000 | M.D.O.T |
| Total Infrastructure | 475,000 | 880,000 | 4,285,000 | 2,000,000 | - | - | 7,165,000 | |
| Capital Acquisitions / Other | | | | | | | | |
| 47 Tank 2 Replacement | - | - | 400,000 | - | - | - | 400,000 | G.O. Bonds |
| WAN - Private Dark Fiber | 130,500 | - | - | - | - | - | - | Gen. Fund Bal. |
| 49 IT Server System Upgrade | - | 252,500 | - | - | - | - | 252,500 | Gen. Fund Bal. |
| 51 SCBA Replacement | - | - | 214,500 | - | - | - | 214,500 | Gen. Fund Bal. |
| Total Capital Acquisitions/Other | 130,500 | 252,500 | 614,500 | - | - | - | 867,000 | |
| Total Capital Improvements | \$ 15,629,529 | \$ 2,111,500 | \$ 13,230,150 | \$ 2,000,000 | \$ - | \$ - | \$ 17,341,650 | |

| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | TOTAL | FUNDING |
|--|----------------------|---------------------|----------------------|---------------------|---------------------|---------------------|----------------------|-------------|
| Annual Programs/Reserves | | | | | | | | |
| Municipal Vehicle/Equipment/Facilities Reserves | | | | | | | | |
| 18 Fire Vehicle/Equip Replacement | \$ 110,408 | \$ 113,000 | \$ 115,260 | \$ 117,565 | \$ 119,917 | \$ 122,315 | \$ 588,057 | Munic. Rev. |
| 19 Police Vehicle/Equip Replacement | 155,040 | 160,000 | 163,200 | 166,464 | 169,793 | 173,189 | 832,646 | Munic. Rev. |
| 20 PW Vehicle/Equip Replacement | 354,410 | 365,000 | 372,300 | 379,746 | 387,341 | 395,088 | 1,899,475 | Munic. Rev. |
| 21 P&R Vehicle/Equip Replacement | 56,100 | 60,000 | 61,200 | 62,424 | 63,672 | 64,946 | 312,242 | Munic. Rev. |
| * 22 Facilities Repair Program | - | - | 200,000 | 225,000 | 250,000 | 250,000 | 925,000 | Munic. Rev. |
| 23 IT/Cable TV Equipment | - | 100,000 | 100,000 | 125,000 | 125,000 | 150,000 | 600,000 | Munic. Rev. |
| | <u>675,958</u> | <u>798,000</u> | <u>1,011,960</u> | <u>1,076,199</u> | <u>1,115,723</u> | <u>1,155,538</u> | <u>5,157,420</u> | |
| Annual Public Works Programs | | | | | | | | |
| PW - Sidewalks | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 250,000 | Munic. Rev. |
| * PW - Street Resurfacing/Rehab | <u>750,000</u> | <u>1,000,000</u> | <u>1,325,000</u> | <u>1,475,000</u> | <u>1,625,000</u> | <u>1,750,000</u> | <u>7,175,000</u> | Munic. Rev. |
| Total annual work programs | 800,000 | 1,050,000 | 1,375,000 | 1,525,000 | 1,675,000 | 1,800,000 | 7,425,000 | |
| Total Municipal Programs/Reserves | \$ 1,475,958 | \$ 1,848,000 | \$ 2,386,960 | \$ 2,601,199 | \$ 2,790,723 | \$ 2,955,538 | \$ 12,582,420 | |
| School Department | | | | | | | | |
| School Vehicle Replacement | 185,000 | 190,962 | 196,691 | 202,592 | 208,670 | 214,930 | 1,013,845 | School Rev. |
| School Annual Work Program | <u>397,593</u> | <u>802,899</u> | <u>913,650</u> | <u>765,525</u> | <u>600,150</u> | <u>494,350</u> | <u>3,576,574</u> | School Rev. |
| Total School Programs/Reserves | \$ 582,593 | \$ 993,861 | \$ 1,110,341 | \$ 968,117 | \$ 808,820 | \$ 709,280 | \$ 4,590,419 | |
| Total Annual Programs/Reserves | \$ 2,058,551 | \$ 2,841,861 | \$ 3,497,301 | \$ 3,569,316 | \$ 3,599,543 | \$ 3,664,818 | \$ 17,172,839 | |
| Total Recommended Prog./Res. | \$ 17,688,080 | \$ 4,953,361 | \$ 16,727,451 | \$ 5,569,316 | \$ 3,599,543 | \$ 3,664,818 | \$ 34,514,489 | |

The Vehicle and Equipment Reserves were established in 2013, with the intention that funding would eventually be adequate to cover replacement of existing vehicle and equipment. At the time it was understood that full funding of the reserves would not be possible immediately, and to date, the funding has been at a lower level than recommended.

* The CIP Policy recommends annual revenues for funding the Annual Programs and Reserves. In this draft, based on expectations of the upcoming budget process, the Town Manager is proposing the use of General Fund Balance for the Facilities Repair program, and for a portion of the Street Resurfacing/Rehabilitation program.

Project Summary

| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | TOTAL | FUNDING |
|--------------------------------------|------------------|-------------------|---------------------|---------------------|---------------------|----------------------|----------------------|----------------|
| II. PROJECTS IN DEVELOPMENT | | | | | | | | |
| <i>Capital Improvements</i> | | | | | | | | |
| Facilities | | | | | | | | |
| 53 People Plus Expansion | \$ - | \$ - | \$ - | \$ 1,146,000 | \$ - | \$ - | \$ 1,146,000 | Other |
| 55 Town Hall HVAC | - | - | - | 400,000 | - | - | 400,000 | G.O. Bonds |
| 57 Rec Center Roof | - | - | 255,000 | - | - | - | 255,000 | Gen. Fund Bal. |
| 59 Tennis Courts | - | - | - | - | 208,060 | - | 208,060 | Gen. Fund Bal. |
| 61 Aquatics Facility | - | - | - | - | 2,987,520 | - | 2,987,520 | Other |
| Total Facilities | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 255,000</u> | <u>\$ 1,546,000</u> | <u>\$ 3,195,580</u> | <u>\$ -</u> | <u>\$ 4,996,580</u> | |
| Infrastructure | | | | | | | | |
| 63 Gurnet-Thomas Pt connector | \$ - | \$ - | \$ 1,500,000 | \$ - | \$ - | \$ - | \$ 1,500,000 | G.O. Bonds |
| 65 Downtown Parking Structure | 75,000 | - | - | - | - | - | - | TIF Revenues |
| 65 Downtown Parking Structure | - | - | - | - | - | 5,000,000 | 5,000,000 | G.O. Bonds |
| 65 Downtown Parking Structure | - | - | - | - | - | 5,000,000 | 5,000,000 | Other |
| 67 Range Road Culvert | - | 50,000 | - | - | - | - | 50,000 | Gen. Fund Bal. |
| 69 Bunganuc Rd Culvert | - | - | 50,000 | - | - | - | 50,000 | Gen. Fund Bal. |
| 69 Bunganuc Rd Culvert | - | - | - | 350,000 | - | - | 350,000 | G.O. Bonds |
| 71 River Road Culvert | - | - | - | 50,000 | 250,000 | - | 300,000 | Gen. Fund Bal. |
| 73 Rec Center Front Parking Lot | - | - | - | 150,000 | - | - | 150,000 | Gen. Fund Bal. |
| Total Infrastructure | <u>\$ 75,000</u> | <u>\$ 50,000</u> | <u>\$ 1,550,000</u> | <u>\$ 550,000</u> | <u>\$ 250,000</u> | <u>\$ 10,000,000</u> | <u>\$ 12,400,000</u> | |
| Other Projects | | | | | | | | |
| 75 Bay Bridge Water Main Extension | - | 100,000 | 2,400,000 | - | - | - | 2,500,000 | Grants |
| 77 MS4 | - | - | - | 100,000 | - | - | 100,000 | Gen. Fund Bal. |
| Total Other Projects | <u>\$ -</u> | <u>\$ 100,000</u> | <u>\$ 2,400,000</u> | <u>\$ 100,000</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 2,600,000</u> | |
| Total Projects in Development | <u>\$ 75,000</u> | <u>\$ 150,000</u> | <u>\$ 4,205,000</u> | <u>\$ 2,196,000</u> | <u>\$ 3,445,580</u> | <u>\$ 10,000,000</u> | <u>\$ 19,996,580</u> | |

| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | TOTAL | FUNDING |
|---|-------------|------------------|------------------|-------------------|---------------------|---------------------|---------------------|-----------------|
| III. PROPOSED BY DEPARTMENTS BUT NOT RECOMMENDED | | | | | | | | |
| <i>Capital Improvements</i> | | | | | | | | |
| Facilities | | | | | | | | |
| 79 Lamb Boat Launch | \$ - | \$ - | \$ - | \$ - | \$ 120,000 | \$ - | \$ 120,000 | I.F.W. - D.O.C. |
| 79 Lamb Boat Launch | - | - | - | - | 30,000 | - | 30,000 | Gen. Fund Bal. |
| 81 Androscoggin Bike Path | - | - | - | - | 330,000 | - | 330,000 | G.O. Bonds |
| 81 Androscoggin Bike Path | - | - | - | - | 110,000 | - | 110,000 | Impact Fees |
| 81 Androscoggin Bike Path | - | - | - | - | 1,760,000 | - | 1,760,000 | U.S. D.O.T. |
| 83 Fitzgerald-Bike Path connection | - | - | - | - | - | 37,000 | 37,000 | Gen. Fund Bal. |
| 83 Fitzgerald-Bike Path connection | - | - | - | - | - | 148,000 | 148,000 | U.S. D.O.T. |
| 85 Weymouth St Parking | - | - | - | 425,000 | - | - | 425,000 | TIF Revenues |
| 87 BHS Egress Road | - | - | - | - | - | 1,500,000 | 1,500,000 | G.O. Bonds |
| 89 Land for Brunswick's Future | - | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 250,000 | Gen. Fund Bal. |
| 91 East Brunswick Fields | - | - | - | 250,000 | 250,000 | - | 500,000 | G.O. Bonds |
| 93 Skate Park | - | - | - | - | - | 125,000 | 125,000 | Gen. Fund Bal. |
| Total Proposed/Not Recommended | <u>\$ -</u> | <u>\$ 50,000</u> | <u>\$ 50,000</u> | <u>\$ 725,000</u> | <u>\$ 2,650,000</u> | <u>\$ 1,860,000</u> | <u>\$ 5,335,000</u> | |

| | | | | | | | | |
|----------------------------------|---------------------|-------------------|----------------------|-------------|-------------|-------------|----------------------|----------|
| IV. NON-TOWN PROJECTS | | | | | | | | |
| Swinging Bridge pedestrian route | 80,000 | - | - | - | - | - | - | M.D.O.T. |
| Durham Road paving | 122,000 | - | - | - | - | - | - | M.D.O.T. |
| Rts 196, 24 & 1 vegetation mgmt | 257,000 | - | - | - | - | - | - | M.D.O.T. |
| Interstate 295 ramp paving | 629,682 | - | - | - | - | - | - | M.D.O.T. |
| Route 1/Maine St ramp | - | 65,000 | - | - | - | - | 65,000 | M.D.O.T. |
| Route 1 Hwy preservation paving | - | 819,000 | - | - | - | - | 819,000 | M.D.O.T. |
| Maine St bridge over Route 1 | - | - | 1,400,000 | - | - | - | 1,400,000 | M.D.O.T. |
| Old Bath Rd culvert | - | - | 270,000 | - | - | - | 270,000 | M.D.O.T. |
| Crosswalk lights (4) | - | - | 246,320 | - | - | - | 246,320 | M.D.O.T. |
| Route 1/Stanwood intersection | - | - | 1,350,000 | - | - | - | 1,350,000 | M.D.O.T. |
| Frank Wood Bridge | - | - | 14,900,000 | - | - | - | 14,900,000 | M.D.O.T. |
| Total Non-Town Projects | <u>\$ 1,088,682</u> | <u>\$ 884,000</u> | <u>\$ 18,166,320</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 19,050,320</u> | |

Projects with Proposed Debt

| | 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) |
|--|--------------------|-------------------------------|---------------------------|------------------------------|--|---|---|
| Debt Authorized But Not Issued | | | | | | | |
| Elementary School (smoothed 25 yrs) | 2020-21 | 28,000,000 | 25 | 3.50% | 1,822,585 | 4.24% | 41,341,838 |
| Engine 2 Replacement | 2019-20 | 640,000 | 10 | 3.10% | 83,840 | 0.19% | 749,120 |
| Adm Fitch-Gurnet Connector | 2020-21 | 1,200,000 | 10 | 3.20% | 158,400 | 0.37% | 1,411,200 |
| BHS Track (advance from GF) | 2020-21 | 550,000 | 6 | 0.00% | 91,667 | 0.21% | 550,000 |
| Central Fire Station (smoothed sched) | 2021-22 | 13,500,000 | 10 | 3.50% | 904,500 | 2.10% | 19,610,160 |
| | | \$ 43,890,000 | | | \$ 3,060,992 | | \$ 63,662,318 |
| From Other Sources | | | | | | | |
| TIF Revenues - Cook's Corner | | 1,200,000 | | | 158,400 | 0.37% | 1,411,200 |
| Net Debt Authorized But Not Issued | | \$ 42,690,000 | | | \$ 2,902,592 | | \$ 62,251,118 |
| Debt on Recommended Projects | | | | | | | |
| Brunswick Junior High School | 2021-22 | 729,650 | 10 | 3.30% | 97,043 | 0.23% | 862,081 |
| Landfill Closure | 2021-22 | 620,000 | 10 | 3.30% | 82,460 | 0.19% | 732,530 |
| Downtown Improvments | 2021-22 | 2,320,000 | 10 | 3.30% | 308,560 | 0.72% | 2,741,080 |
| Tank 2 Replacement | 2021-22 | 400,000 | 10 | 3.30% | 53,200 | 0.12% | 472,600 |
| | | \$ 4,069,650 | | | \$ 541,263 | | \$ 4,808,291 |
| From Other Sources | | | | | | | |
| TIF Revenues - Downtown | | \$ 2,320,000 | | | \$ 308,560 | | \$ 2,741,080 |
| Net Proposed Debt in CIP | | \$ 1,749,650 | | | \$ 232,703 | | \$ 2,067,211 |
| Debt on Projects in Development | | | | | | | |
| Town Hall HVAC | 2022-23 | 400,000 | 10 | 3.40% | 53,600 | 0.12% | 474,800 |
| Gurnet-Thomas Point Connector | 2021-22 | 1,500,000 | 15 | 3.40% | 151,000 | 0.35% | 1,908,000 |
| Downtown Parking Structure | 2024-25 | 5,000,000 | 20 | 3.80% | 440,000 | 1.02% | 6,995,000 |
| Bunganuc Road Culvert | 2022-23 | 350,000 | 10 | 3.40% | 46,900 | 0.11% | 415,450 |
| | | \$ 7,250,000 | | | \$ 691,500 | | \$ 9,793,250 |
| From Other Sources | | | | | | | |
| TIF Revenues - Cook's Corner | | \$ 1,500,000 | | | \$ 151,000 | | \$ 1,908,000 |
| TIF Revenues - Downtown | | 5,000,000 | | | 440,000 | | 6,995,000 |
| Net Debt on Projects in Development | | \$ 5,750,000 | | | \$ 540,500 | | \$ 7,885,250 |

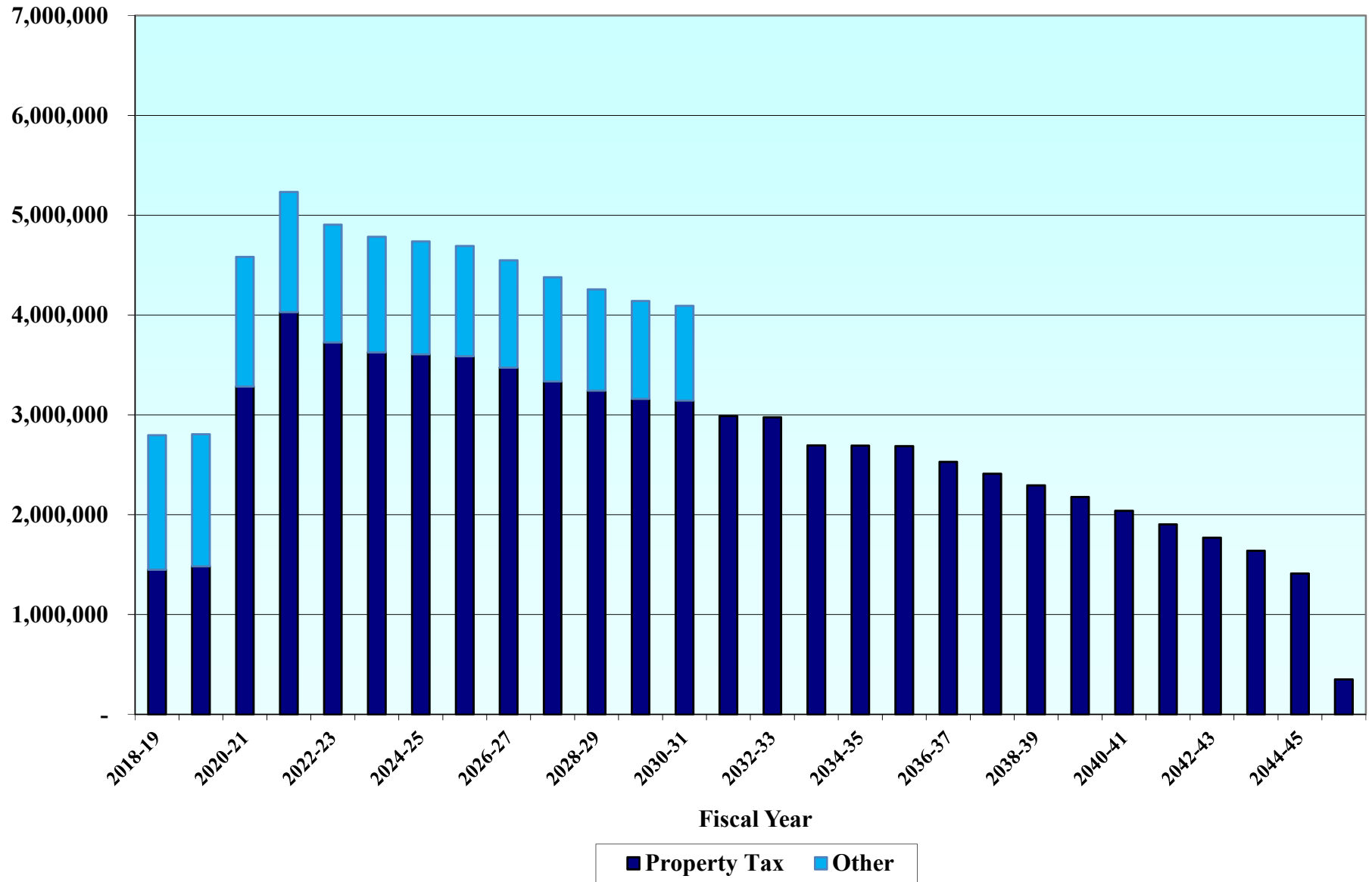
(a) The first year debt service payment is an estimate assuming level principal payments and the rates and terms shown. Actual rates and terms will be determined if and when bonds are issued.

(b) Assumes a 1% Tax Rate increase equals: **\$430,000**

(c) This is the estimated total debt service over the life of the bonds.

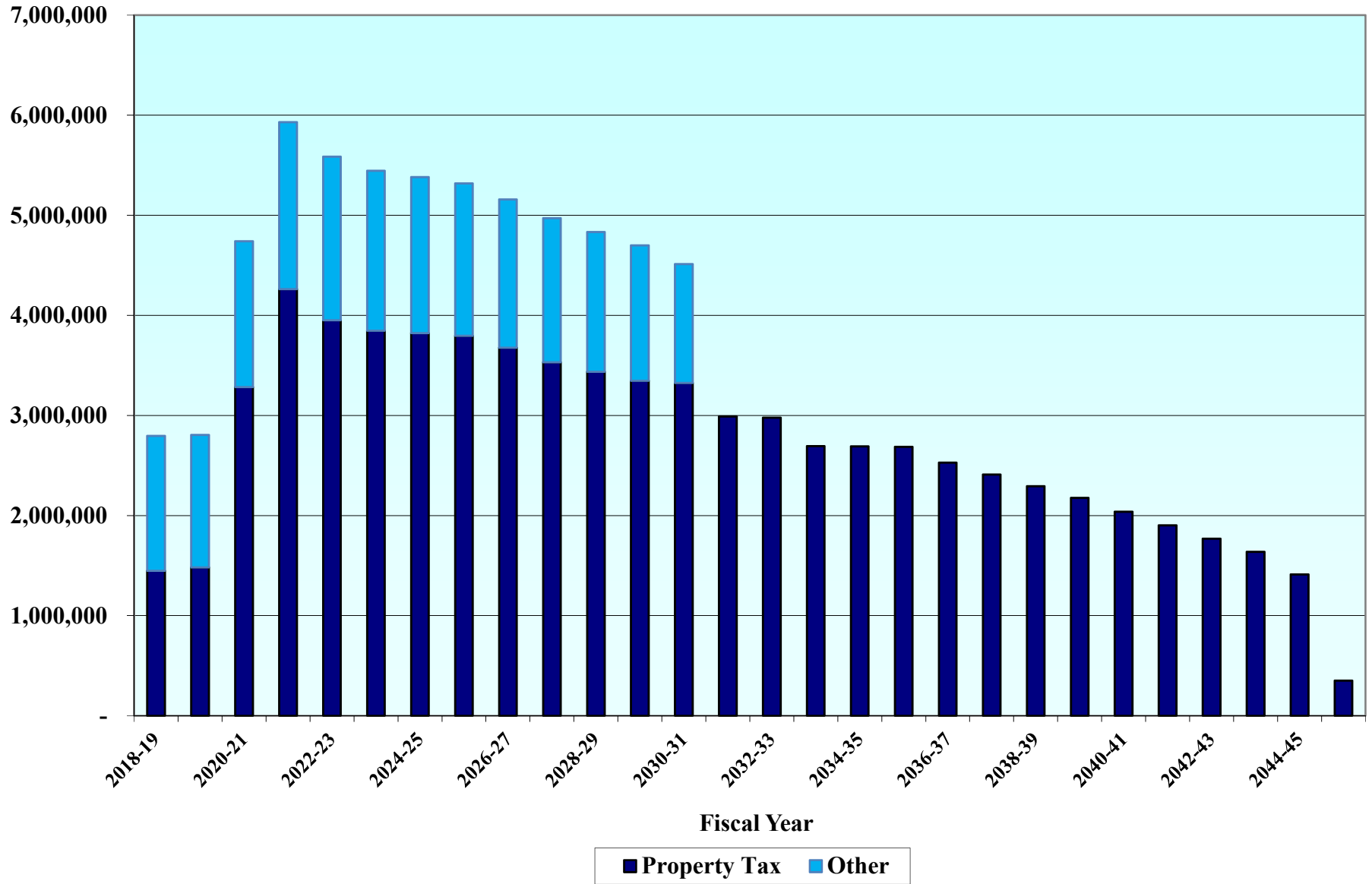
**Town of Brunswick
Capital Improvement Program**

Debt Service - Existing Debt and Authorized Debt



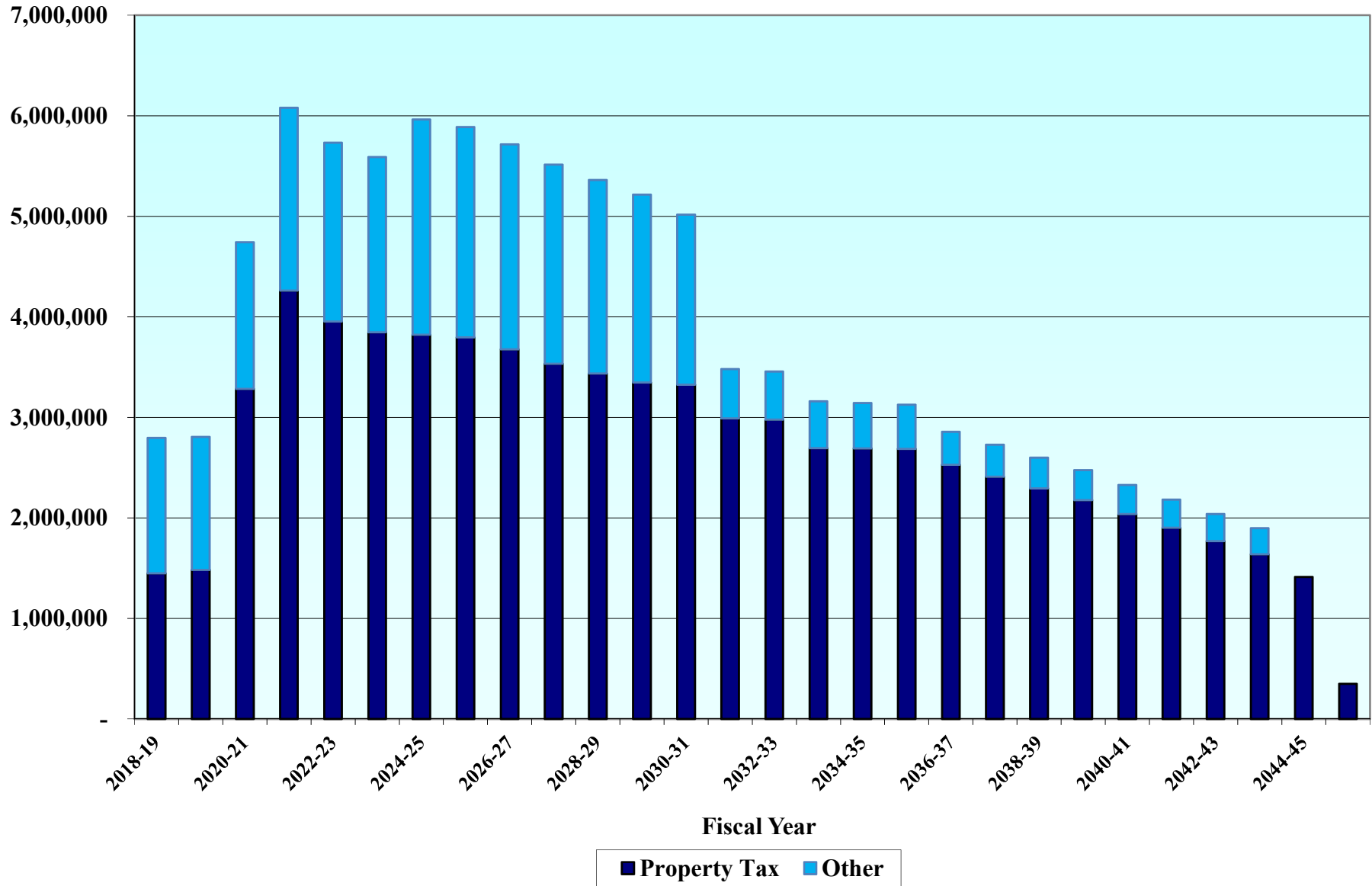
Town of Brunswick
Capital Improvement Program

Debt Service - Existing, Authorized, and Proposed



**Town of Brunswick
Capital Improvement Program**

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



| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
| TAX IMPACT OF RECOMMENDED PROJECTS | | | | | | |
| Projects Financed with Debt | | | | | | |
| Existing Debt Service | | | | | | |
| Existing Debt Service | \$ 2,795,470 | \$ 2,721,566 | \$ 2,586,256 | \$ 2,336,688 | \$ 2,013,982 | \$ 1,894,398 |
| TIF Subsidy (on 35 Union St debt) | (74,175) | (72,105) | (70,035) | - | - | - |
| School Subsidy (estimated) | (1,272,507) | (1,250,665) | (1,228,216) | (1,205,159) | (1,181,192) | (1,156,618) |
| Existing Debt Service - Net | 1,448,788 | 1,398,796 | 1,288,006 | 1,131,529 | 832,790 | 737,780 |
| New Debt Service | | | | | | |
| Authorized But Not Issued | - | 83,840 | 2,154,508 | 3,051,077 | 3,042,958 | 3,035,243 |
| Proposed Debt Service | - | - | - | 541,263 | 527,834 | 514,404 |
| TIF Subsidy (Cook's Corner & Downtown) | - | - | (158,400) | (463,120) | (451,624) | (440,128) |
| New Debt Service - Net | - | 83,840 | 1,996,108 | 3,129,221 | 3,119,168 | 3,109,519 |
| Existing and New Debt Service - Net | 1,448,788 | 1,482,636 | 3,284,113 | 4,260,749 | 3,951,957 | 3,847,298 |
| Change from Previous Year | 114,071 | 33,848 | 1,801,478 | 976,636 | (308,792) | (104,659) |
| Tax Rate Impact - Debt Service | 0.27% | 0.08% | 4.19% | 2.27% | -0.72% | -0.24% |
| Projects Financed with other than Debt | | | | | | |
| Non-Debt Sources | | | | | | |
| Municipal Revenues | 1,475,958 | 1,848,000 | 2,386,960 | 2,601,199 | 2,790,723 | 2,955,538 |
| School Revenues | 582,593 | 993,861 | 1,110,341 | 968,117 | 808,820 | 709,280 |
| Non-Debt Projects | 2,058,551 | 2,841,861 | 3,497,301 | 3,569,316 | 3,599,543 | 3,664,818 |
| Change from Previous Year | 71,914 | 783,310 | 655,440 | 72,015 | 30,227 | 65,274 |
| Tax Rate Impact - Non-Debt Projects | 0.17% | 1.82% | 1.52% | 0.17% | 0.07% | 0.15% |
| Projects Financed Debt and Non-Debt | | | | | | |
| Debt and Non-Debt Projects | 3,507,339 | 4,324,497 | 6,781,414 | 7,830,066 | 7,551,501 | 7,512,116 |
| Change from Previous Year | 185,985 | 817,158 | 2,456,918 | 1,048,651 | (278,565) | (39,385) |
| Tax Rate Impact - Capital Projects | 0.43% | 1.90% | 5.71% | 2.44% | -0.65% | -0.09% |

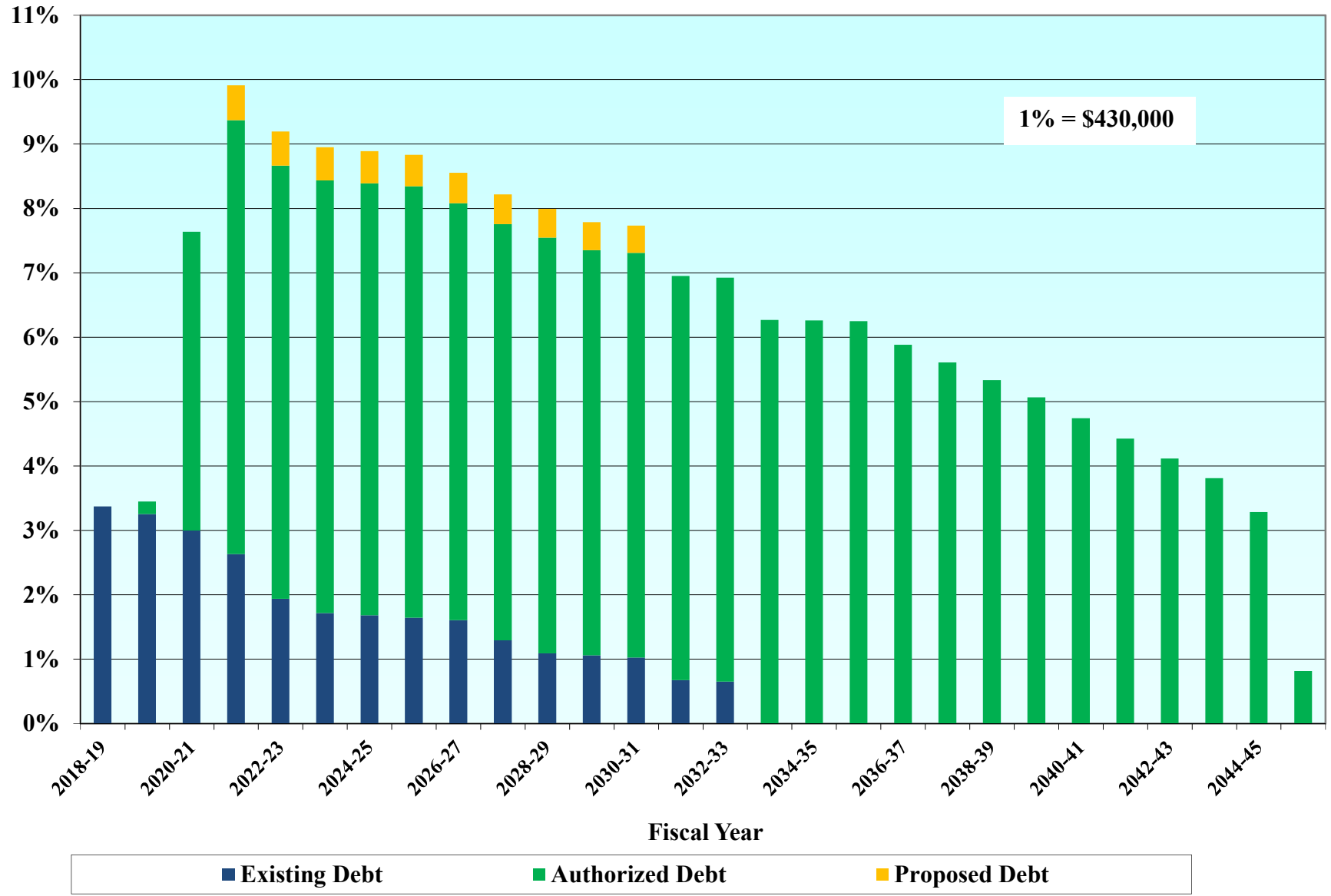
| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
| Operating Costs Related to New Projects | | | | | | |
| Operating Costs | - | - | 7,350 | 106,183 | 118,183 | 118,183 |
| Change from Previous Year | - | - | 7,350 | 98,833 | 12,000 | - |
| Tax Rate Impact - Operating Costs | 0.00% | 0.00% | 0.02% | 0.23% | 0.03% | 0.00% |
| Recommended Projects & Operating Costs - Total | 3,507,339 | 4,324,497 | 6,788,764 | 7,936,249 | 7,669,684 | 7,630,299 |
| Change from Previous Year | 185,985 | 817,158 | 2,464,268 | 1,147,484 | (266,565) | (39,385) |
| Tax Rate Impact - Projects & Operating | 0.43% | 1.90% | 5.73% | 2.67% | -0.62% | -0.09% |
| Estimates assume a 1% tax increase is equal to: | \$430,000 | \$430,000 | \$430,000 | \$430,000 | \$430,000 | \$430,000 |

TAX IMPACT OF ADDING PROJECTS UNDER DEVELOPMENT

| | | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| Projects Under Development | | | | | | |
| Estimated Debt Service | - | - | - | 151,000 | 248,100 | 242,150 |
| TIF Subsidy (Cook's Corner road) | - | - | - | (151,000) | (147,600) | (144,200) |
| School Subsidy (BJHS) | - | - | - | - | - | - |
| Under Development Debt Service - Net | - | - | - | - | 100,500 | 97,950 |
| Change from Previous Year | - | - | - | - | 100,500 | (2,550) |
| Tax Rate Impact - Projects under Development | 0.00% | 0.00% | 0.00% | 0.00% | 0.23% | -0.01% |
| Total Proposed and Projects Under Development | 3,507,339 | 4,324,497 | 6,788,764 | 7,936,249 | 7,770,184 | 7,728,249 |
| Change from Previous Year | 185,985 | 817,158 | 2,464,268 | 1,147,484 | (166,065) | (41,935) |
| Tax Rate Impact - Recommended Projects and Projects Under Development | 0.43% | 1.90% | 5.73% | 2.67% | -0.39% | -0.10% |
| Estimates assume a 1% tax increase is equal to: | \$430,000 | \$430,000 | \$430,000 | \$430,000 | \$430,000 | \$430,000 |

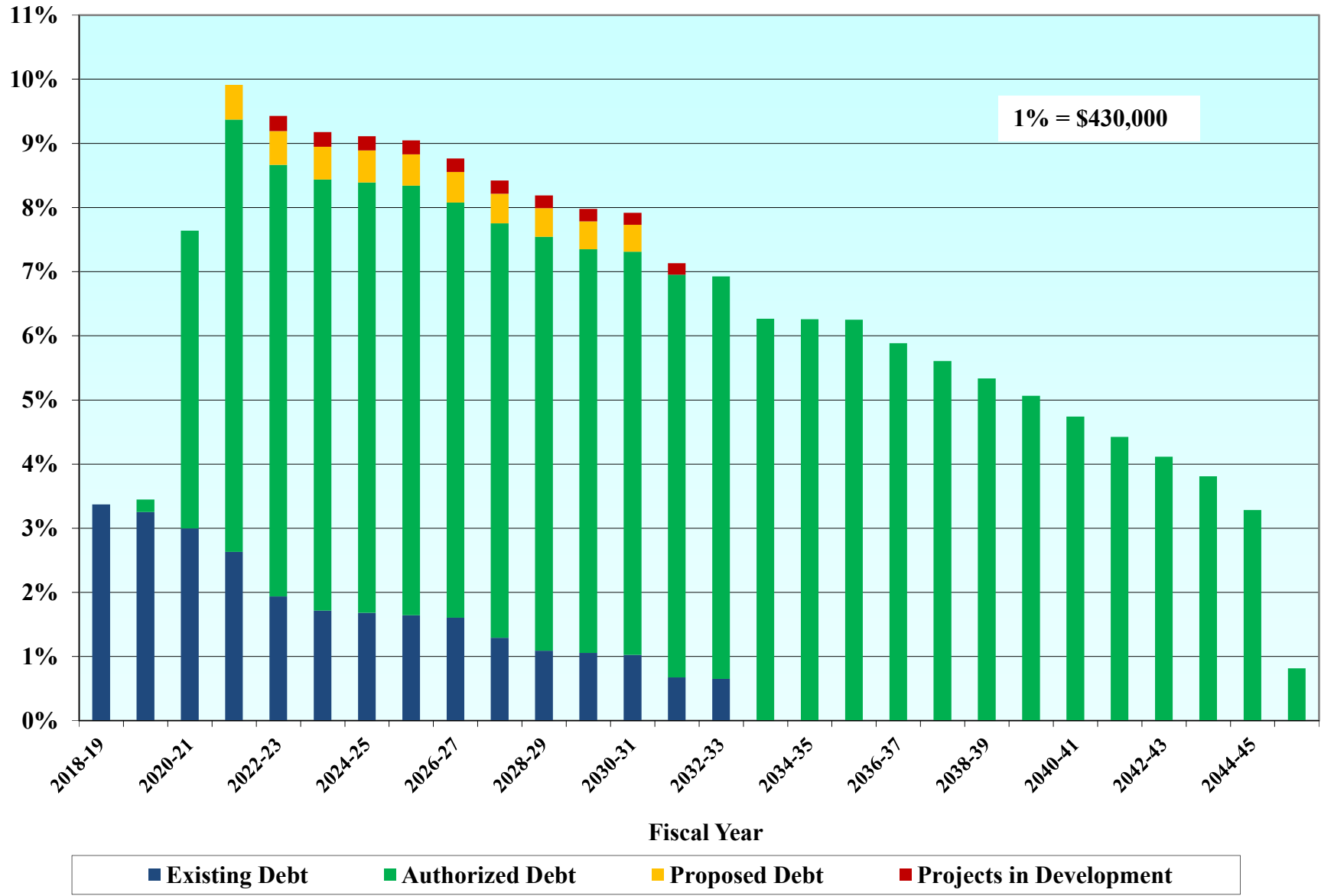
Town of Brunswick
Capital Improvement Program

Net Debt Service Effect on Tax Rate



Town of Brunswick
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 | | | | | | | |
|------------------|--------------|-----------------|-------|-------|-------|-------|-------|-------|-------|
| | | 32 | 33 | 34 | 35 | 36 | 37 | 38 | 39 |
| 5 | 0-5 | 2.80% | 2.90% | 3.00% | 3.10% | 3.20% | 3.30% | 3.40% | 3.50% |
| 10 | 6-10 | 2.90% | 3.00% | 3.10% | 3.20% | 3.30% | 3.40% | 3.50% | 3.60% |
| 15 | 11-15 | 3.00% | 3.10% | 3.20% | 3.30% | 3.40% | 3.50% | 3.60% | 3.70% |
| 20 | 16-20 | 3.10% | 3.20% | 3.30% | 3.40% | 3.50% | 3.60% | 3.70% | 3.80% |
| 25 | 21-25 | 3.20% | 3.30% | 3.40% | 3.50% | 3.60% | 3.70% | 3.80% | 3.90% |
| 30 | 26-30 | 3.30% | 3.40% | 3.50% | 3.60% | 3.70% | 3.80% | 3.90% | 4.00% |
| Base: | 2.50% | | | | | | | | |
| Year Inc. | 0.10% | | | | | | | | |
| Tier Inc: | 0.50% | | | | | | | | |

| Bond Year | Fiscal Year | |
|-----------|-------------|--|
| 32 | 2017-18 | Harriet Beecher Stowe Elementary School |
| 33 | 2018-19 | State Subsidy: 87.04% |
| 34 | 2019-20 | |
| 35 | 2020-21 | Taxes |
| 36 | 2021-22 | One percent: \$430,000 |
| 37 | 2022-23 | |
| 38 | 2023-24 | |
| 39 | 2024-25 | |

- (a) The first year debt service payment is an estimate assuming level principal payments and the rates and terms shown. Actual rates and terms will be determined if and when bonds are issued.
- (b) Assumes a 1% Tax Rate increase equals: **\$430,000**
- (c) This is the estimated total debt service over the life of the bonds. It assumes the rates and terms shown.

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/Equipment 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.

Facilities Reserve Program- A systematic annual funding of a reserve fund for facilities maintenance projects costing less than \$100,000 and more than \$25,000. These projects are larger than minor capital projects which would typically be included in the Town's annual operating budget.

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 of items. Minor capital items should be included in the Town’s annual operating budget.

Operating costs – Refers to 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.

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.

TOWN OF BRUNSWICK, MAINE
BUDGET RESOLUTION
For the July 1, 2019 - June 30, 2020
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, 2019 to June 30, 2020**.

EXPENDITURES

General Government

| | |
|------------------------|---------------------|
| Administration | \$ 595,913 |
| Finance | 774,536 |
| Technology Services | 355,386 |
| Municipal Officers | 237,915 |
| Town Hall Building | 177,899 |
| Risk Management | 505,005 |
| Cable TV | 92,001 |
| Assessing | 299,905 |
| Town Clerk & Elections | 401,760 |
| Engineering | 256,566 |
| Planning | 627,392 |
| Economic Development | 129,906 |
| Subtotal | \$ 4,454,184 |

Public Safety

| | |
|-----------------------------|----------------------|
| Fire Department | \$ 3,837,278 |
| Central Fire Station | 46,600 |
| Emerson Fire Station | 61,675 |
| Police Department | 4,397,148 |
| Emergency Services Dispatch | 927,827 |
| Police Station Building | 114,619 |
| Marine Resources | 120,082 |
| Streetlights | 216,000 |
| Traffic Signals | 32,500 |
| Fire Suppression (Hydrants) | 550,000 |
| Emergency Management | 2,000 |
| Subtotal | \$ 10,305,729 |

TOWN OF BRUNSWICK, MAINE
BUDGET RESOLUTION
For the July 1, 2019 - June 30, 2020
Fiscal Year

Public Works

| | |
|------------------------------|---------------------|
| Administration | \$ 361,004 |
| General Maintenance | 1,882,842 |
| Refuse Collection & Disposal | 654,554 |
| Recycling | 479,491 |
| Central Garage | 742,785 |
| Subtotal | \$ 4,120,676 |

Human Services

| | |
|--------------------------|-------------------|
| General Assistance | \$ 195,411 |
| Health & Social Services | 2,836 |
| Subtotal | \$ 198,247 |

Education

| | |
|-------------------|----------------------|
| School Department | \$ 40,153,709 |
| Subtotal | \$ 40,153,709 |

Recreation & Culture

| | |
|---------------------------------|---------------------|
| Recreation Administration | \$ 471,504 |
| Buildings & Grounds Maintenance | 984,929 |
| Recreation Building | 248,877 |
| Teen Center | 18,051 |
| People Plus Center | 136,553 |
| Curtis Memorial Library | 1,533,441 |
| Subtotal | \$ 3,393,355 |

County Tax

| | |
|-----------------|---------------------|
| Subtotal | \$ 1,590,123 |
|-----------------|---------------------|

Unclassified

| | |
|------------------------------|-------------------|
| Promotion & Development | \$ 282,840 |
| Additional School Assistance | 10,000 |
| Cemetery Care | 3,200 |
| Contingency Reserve | 219,000 |
| Subtotal | \$ 515,040 |

Debt Service

| | |
|-------------------------------|-------------------|
| Principal & Interest Payments | \$ 970,543 |
| Subtotal | \$ 970,543 |

| | |
|---------------------------|----------------------|
| TOTAL EXPENDITURES | \$ 65,701,606 |
|---------------------------|----------------------|

**TOWN OF BRUNSWICK, MAINE
BUDGET RESOLUTION
For the July 1, 2019 - June 30, 2020
Fiscal Year**

Other Uses of Funds

Transfer to Special Revenue

| | | | |
|---------------------------------|-----------------|-----------|---------------|
| Property Tax Assistance Program | | \$ | 70,000 |
| | Subtotal | \$ | 70,000 |

Transfer to Capital Projects - Municipal

| | | | |
|---|-----------------|-----------|------------------|
| Sidewalk Construction/Reconstruction | | \$ | 50,000 |
| Street Resurfacing/Rehabilitation Program | | | 1,000,000 |
| Fire Vehicle Replacement | | | 113,000 |
| Police Vehicle Replacement | | | 160,000 |
| PW Equipment Replacement | | | 365,000 |
| P&R Vehicle Replacement | | | 60,000 |
| Facilities Repair Program | | | - |
| IT/Cable TV Equipment Replacement | | | 50,000 |
| | Subtotal | \$ | 1,798,000 |

Transfer to Enterprise Fund

| | | | |
|-------------------------------------|-----------------|-----------|----------------|
| Solid Waste Facilities Fund Subsidy | | \$ | 150,000 |
| Train Station/Visitors Center | | | 75,000 |
| | Subtotal | \$ | 225,000 |

TOTAL OTHER USES **\$ 2,093,000**

TOTAL EXPENDITURES & OTHER USES **\$ 67,794,606**

TOWN OF BRUNSWICK, MAINE
BUDGET RESOLUTION
For the July 1, 2019 - June 30, 2020
Fiscal Year

REVENUES

Taxes

| | |
|-----------------------------------|---------------------|
| Auto Excise Tax | \$ 3,490,000 |
| Watercraft Excise Tax | 24,000 |
| Aircraft Excise Tax | 3,000 |
| Interest on Taxes | 65,000 |
| Tax Lien Costs | 14,000 |
| Tax Lien Interest | 17,000 |
| Payments In Lieu Of Taxes (PILOT) | 380,000 |
| Subtotal | \$ 3,993,000 |

Intergovernmental

| | |
|-----------------------------|-------------------|
| State Tax Exemptions | \$ 50,000 |
| Highway Grant Fund | 200,000 |
| Snowmobile Receipts | 1,400 |
| Gen. Asst. Reimbursement | 35,000 |
| IFW- Mere Point Boat Launch | 9,999 |
| Subtotal | \$ 296,399 |

Administration

| | |
|-----------------|-----------------|
| Property Rental | \$ 1,200 |
| Subtotal | \$ 1,200 |

Finance Department

| | |
|-----------------------------|------------------|
| Passport Fees | \$ 18,000 |
| Passport Photos | 6,000 |
| Auto Registration Fees | 50,000 |
| Boat, ATV, Snowmobile Regs. | 1,500 |
| Miscellaneous | 3,000 |
| Subtotal | \$ 78,500 |

Codes Enforcement

| | |
|--------------------|-------------------|
| Building Permits | \$ 240,000 |
| Electrical Permits | 45,000 |
| Plumbing Permits | 32,500 |
| Subtotal | \$ 317,500 |

TOWN OF BRUNSWICK, MAINE
BUDGET RESOLUTION
For the July 1, 2019 - June 30, 2020
Fiscal Year

Town Clerk

| | | |
|---------------------------------|-----------|----------------|
| Hunting & Fishing Licenses | \$ | 600 |
| Dog Licenses | | 2,750 |
| Vital Statistics | | 47,500 |
| General Licenses | | 32,875 |
| Victualer Licenses | | 22,685 |
| Shellfish Licenses | | 36,675 |
| Neutered/Spayed Dog License | | 4,840 |
| Mooring Fees | | 16,200 |
| Marijuana Licenses | | 1,400 |
| Unlicensed Dogs | | 6,000 |
| General License Late Penalty | | 225 |
| Mooring Fee Late Penalty | | 500 |
| Victualers License Late Penalty | | 270 |
| Miscellaneous | | 2,200 |
| Subtotal | \$ | 174,720 |

Planning Department

| | | |
|-----------------|-----------|---------------|
| Planning Fees | \$ | 44,493 |
| Miscellaneous | | 384 |
| Subtotal | \$ | 44,877 |

Fire Department

| | | |
|---------------------------|-----------|------------------|
| Fire Code Permits | \$ | 2,000 |
| Ambulance Service Fees | | 1,000,000 |
| Special Detail, Fire | | 1,500 |
| Fire False Alarms | | 1,000 |
| Fire Code Violation Fines | | - |
| Miscellaneous | | 1,000 |
| Subtotal | \$ | 1,005,500 |

Police Department

| | | |
|---------------------------|-----------|----------------|
| Concealed Weapons Permits | \$ | 400 |
| Parking Permit Fee | | 300 |
| Witness Fees | | 2,000 |
| Police Reports | | 3,500 |
| School Resource Officer | | 92,700 |
| Special Details | | 3,000 |
| Dispatch Services Fees | | 157,195 |
| Ordinance Fines | | 200 |
| Parking Violations | | 30,000 |
| Leash Law Receipts | | 100 |
| False Alarm Fines | | 100 |
| Subtotal | \$ | 289,495 |

TOWN OF BRUNSWICK, MAINE
BUDGET RESOLUTION
For the July 1, 2019 - June 30, 2020
Fiscal Year

Public Works Department

| | |
|-----------------------|------------------|
| Opening Permits | \$ 30,000 |
| Solid Waste Recycling | 15,000 |
| Miscellaneous | 1,500 |
| Subtotal | \$ 46,500 |

Parks and Recreation

| | |
|----------------------------|-----------------|
| Rental of Property | \$ 2,000 |
| Parks and Recreation Misc. | 1,000 |
| Subtotal | \$ 3,000 |

Unclassified

| | |
|---------------------------|-------------------|
| CATV Fees | \$ 275,000 |
| Interest on General Funds | 220,000 |
| From BDC | 25,000 |
| Subtotal | \$ 520,000 |

Total Municipal Revenues **\$ 6,770,691**

Education Revenues

| | |
|---------------------------------|----------------------|
| State School Subsidy | \$ 11,058,375 |
| Tuition, etc. | 128,349 |
| Miscellaneous | 83,000 |
| Total Education Revenues | \$ 11,269,724 |

TOTAL REVENUES **\$ 18,040,415**

Other Sources

| | |
|-----------------------------|-------------------|
| Special Revenue (TIF) Funds | \$ 638,600 |
| Total Other Sources | \$ 638,600 |

Use of General Fund Balances

| | |
|---|---------------------|
| Unassigned Fund Balance | \$ 500,000 |
| State Revenue Sharing Balance | 112,000 |
| Restricted Fund Balances - Education | 2,111,364 |
| Total Use of General Fund Balances | \$ 2,723,364 |

TOTAL REVENUES, SOURCES AND USE OF BALANCES **\$ 21,402,379**

TOWN OF BRUNSWICK, MAINE
BUDGET RESOLUTION
For the July 1, 2019 - June 30, 2020
Fiscal Year

PROPERTY TAXES

| | |
|--|--------------------------|
| Total Expenditures and Other Uses | \$ 67,794,606 |
| Less Total Revenue, Sources, and Use of Balances | 21,402,379 |
| Net Before Deductions | 46,392,227 |
| Less State Revenue Sharing | 1,450,000 |
| Net Required from Property Taxes | 44,942,227 |
| Plus Allowance for Deferred Property Taxes | 200,000 |
| Plus Allowance for Tax Abatements | 75,000 |
| Other Property Tax Additions/Credits | (11,229) |
| TOTAL REQUIRED FROM PROPERTY TAXES | \$ 45,205,998 |

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, 2018;
- 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, 2019 and real estate taxes shall be due and payable in two equal installments, with one-half due on October 15, 2018 and the second half due April 15, 2020.
- 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 9.0%;
- 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 5.0%.

TOWN OF BRUNSWICK, MAINE
BUDGET RESOLUTION
For the July 1, 2019 - June 30, 2020
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. In the event that the School Department budget is not approved at referendum, the non-school related expenditure appropriations and estimated revenues approved herein shall remain valid.

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.

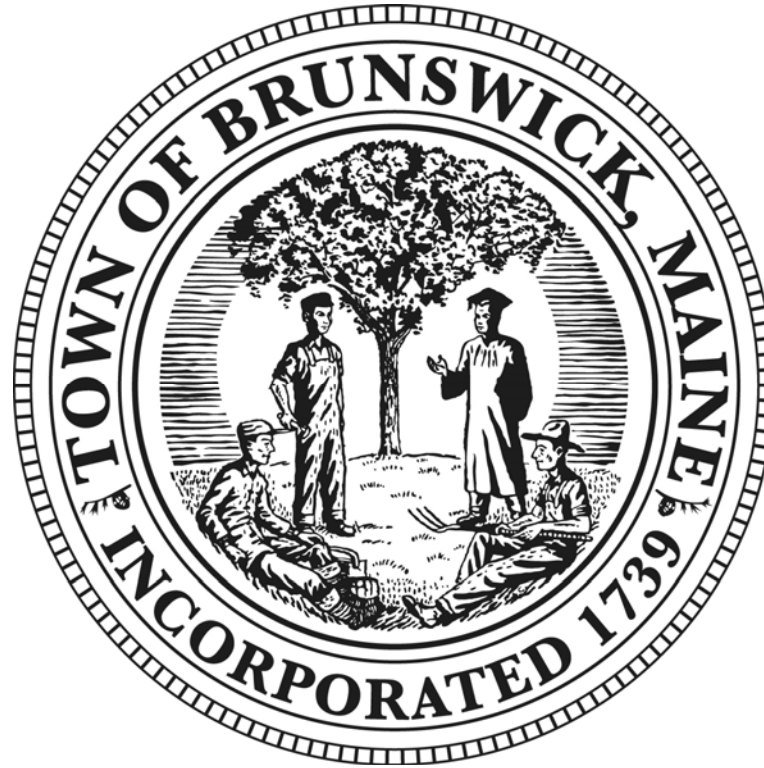
BE IT FURTHER RESOLVED,

That the Town Manager is authorized, for the purpose of increasing salaries, wages or benefits, to transfer appropriated amounts from the Contingency 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 Contingency 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.

TOWN OF BRUNSWICK, MAINE



SUMMARY MUNICIPAL BUDGET 2019-20 *For Adoption*

May 13, 2019

DRAFT – This document is not the full budget document. This draft is subject to revision and amendment.

Town of Brunswick, Maine
Revenue, Expenditure and Tax Comparison
Municipal Budget for July 1, 2019 - June 30, 2020

| | Adopted 2018-19 | Department 2019-20 | Manager 2019-20 | Council 2019-20 | Council Increase (Decrease) | Council Increase (Decrease) | |
|---|----------------------------|-------------------------------|----------------------------|----------------------------|--|--|--|
| <u>Revenues & Other Sources</u> | | | | | | | |
| Municipal (1) | 8,268,418 | 8,665,372 | 9,077,956 | 9,207,520 | 939,102 | 11.36% | |
| School (2) | 12,651,579 | 13,351,088 | 13,351,088 | 13,381,088 | 729,509 | 5.77% | |
| County | 0 | 0 | 0 | 0 | 0 | 0.00% | |
| | 20,919,997 | 22,016,460 | 22,429,044 | 22,588,608 | 1,668,611 | 7.98% | |
| <u>Expenditures & Other Uses</u> | | | | | | | |
| Municipal | 24,288,847 | 27,093,741 | 26,026,774 | 26,050,774 | 1,761,927 | 7.25% | |
| School | 38,132,210 | 40,382,343 | 40,382,343 | 40,153,709 | 2,021,499 | 5.30% | |
| County | 1,565,279 | 1,590,123 | 1,590,123 | 1,590,123 | 24,844 | 1.59% | |
| | 63,986,336 | 69,066,207 | 67,999,240 | 67,794,606 | 3,808,270 | 5.95% | |
| <u>Net From Property Taxes</u> | | | | | | | |
| Municipal | 16,020,429 | 18,428,369 | 16,948,818 | 16,843,254 | 822,825 | 5.14% | |
| School | 25,480,631 | 27,031,255 | 27,031,255 | 26,772,621 | 1,291,990 | 5.07% | |
| County | 1,565,279 | 1,590,123 | 1,590,123 | 1,590,123 | 24,844 | 1.59% | |
| | 43,066,339 | 47,049,747 | 45,570,196 | 45,205,998 | 2,139,659 | 4.97% | |
| <u>Tax Rate Valuation</u> | 2,276,233,559 | 2,276,233,559 | 2,276,233,559 | 2,276,233,559 | (0) | 0.00% | |
| <u>Tax Rates (per 1,000)</u> | | | | | | | |
| Municipal | 7.04 | 8.10 | 7.45 | 7.40 | 0.36 | 5.11% | Impact on Tax Rate 1.92% |
| School | 11.19 | 11.88 | 11.88 | 11.76 | 0.57 | 5.09% | 3.00% |
| County | 0.69 | 0.70 | 0.70 | 0.70 | 0.01 | 1.45% | 0.05% |
| | 18.92 | 20.67 | 20.02 | 19.86 | 0.94 | 4.97% | 4.97% |

| | Adopted 2018-19 | Department 2019-20 | Manager 2019-20 | Council 2019-20 | Council Increase (Decrease) | Council Increase (Decrease) |
|---|----------------------------|-------------------------------|----------------------------|----------------------------|--|--|
| <u>Property Tax Revenue Calculation</u> | | | | | | |
| <u>Taxable Valuation (Net of Homestead & BETE)</u> | 2,183,364,700 | 2,183,364,700 | 2,183,364,700 | 2,183,364,700 | 0 | 0.00% |
| Tax Rate per (1,000) | 18.92 | 20.67 | 20.02 | 19.86 | 0.94 | 4.97% |
| Property Tax Commitment | 41,309,260 | 45,130,148 | 43,710,961 | 43,361,623 | 2,052,363 | 4.97% |
| <u>Homestead Reimbursement Calculation</u> | | | | | | |
| Homestead Exempt Value | 89,013,200 | 89,013,200 | 89,013,200 | 89,013,200 | 0 | 0.00% |
| Homestead Reimbursement % | 62.50% | 62.50% | 62.50% | 62.50% | 0 | 0.00% |
| Homestead Reimbursement | 1,052,581 | 1,149,939 | 1,113,778 | 1,104,876 | 52,295 | 4.97% |
| <u>BETE Reimbursement</u> | | | | | | |
| BETE Value | 70,456,600 | 70,456,600 | 70,456,600 | 70,456,600 | 0 | 0.00% |
| BETE Reimbursement % | 52.85% | 52.85% | 52.85% | 52.85% | (0) | 0.00% |
| BETE Reimbursement | 704,498 | 769,660 | 745,457 | 739,499 | 35,001 | 4.97% |
| Total From Property Taxes | 43,066,339 | 47,049,747 | 45,570,196 | 45,205,998 | 2,139,659 | 4.97% |
| Notes: | | | | | | |
| (1) Includes: | | | | | | |
| General Municipal Revenues | 6,213,175 | 6,498,948 | 6,665,691 | 6,770,691 | 557,516 | 8.97% |
| Allowance for Deferred Taxes | (200,000) | (200,000) | (200,000) | (200,000) | 0 | 0.00% |
| Allowance for Tax Abatements | (75,000) | (75,000) | (75,000) | (75,000) | 0 | 0.00% |
| Other Adjustments | (8,607) | 2,824 | (1,335) | 11,229 | 19,836 | (230.46%) |
| Use of Fund Balance | 500,000 | 500,000 | 500,000 | 500,000 | 0 | 0.00% |
| State Revenue Sharing & Balance | 1,238,850 | 1,300,000 | 1,550,000 | 1,562,000 | 323,150 | 26.08% |
| Other Sources | 600,000 | 638,600 | 638,600 | 638,600 | 38,600 | 6.43% |
| | 8,268,418 | 8,665,372 | 9,077,956 | 9,207,520 | 939,102 | 11.36% |
| (2) Includes: | | | | | | |
| General Education Revenues | 10,040,215 | 11,239,724 | 11,239,724 | 11,269,724 | 1,229,509 | 12.25% |
| Education Balances | 2,611,364 | 2,111,364 | 2,111,364 | 2,111,364 | (500,000) | (19.15%) |
| | 12,651,579 | 13,351,088 | 13,351,088 | 13,381,088 | 729,509 | 5.77% |

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

| | 2017-18 Actual | 2018-19 Budget | 2018-19 Adjustments | 2018-19 Adjusted | 2018-19 Estimated | 2019-20 Department | 2019-20 Manager | 2019-20 Council | Council Increase/ (Decrease) |
|---------------------------------|-------------------|-------------------|------------------------|---------------------|----------------------|-----------------------|--------------------|--------------------|------------------------------------|
| <u>Taxes</u> | | | | | | | | | |
| Real and Personal Property | 41,362,824 | 42,782,732 | - | 42,782,732 | 41,233,534 | 46,777,571 | 45,293,861 | 44,942,227 | 2,159,495 |
| Interest on Delinquent Taxes | 91,038 | 86,000 | - | 86,000 | 79,000 | 82,000 | 82,000 | 82,000 | (4,000) |
| Tax Lien Costs | 15,866 | 15,000 | - | 15,000 | 14,500 | 14,000 | 14,000 | 14,000 | (1,000) |
| Payment in Lieu of Taxes | 255,321 | 250,000 | - | 250,000 | 395,000 | 300,000 | 380,000 | 380,000 | 130,000 |
| Auto Excise Tax | 3,591,504 | 3,300,000 | - | 3,300,000 | 3,650,000 | 3,400,000 | 3,450,000 | 3,490,000 | 190,000 |
| Watercraft Excise Tax | 22,944 | 25,000 | - | 25,000 | 23,000 | 24,000 | 24,000 | 24,000 | (1,000) |
| Aircraft Excise Tax | 4,363 | 2,800 | - | 2,800 | 5,000 | 3,000 | 3,000 | 3,000 | 200 |
| | 45,343,860 | 46,461,532 | - | 46,461,532 | 45,400,034 | 50,600,571 | 49,246,861 | 48,935,227 | 2,473,695 |
| <u>Licenses and Fees</u> | | | | | | | | | |
| Finance Department | 26,895 | 22,000 | - | 22,000 | 29,000 | 24,000 | 24,000 | 24,000 | 2,000 |
| Codes Enforcement | 263,813 | 235,000 | - | 235,000 | 368,000 | 315,757 | 302,500 | 317,500 | 82,500 |
| Town Clerk | 166,913 | 158,365 | - | 158,365 | 162,590 | 165,525 | 165,525 | 165,525 | 7,160 |
| Planning & Development | 49,986 | 28,000 | - | 28,000 | 39,000 | 44,493 | 44,493 | 44,493 | 16,493 |
| Fire Department | 1,795 | 2,000 | - | 2,000 | 1,500 | 2,000 | 2,000 | 2,000 | - |
| Police Department | 851 | 700 | - | 700 | 700 | 700 | 700 | 700 | - |
| Public Works | 31,970 | 21,000 | - | 21,000 | 30,000 | 30,000 | 30,000 | 30,000 | 9,000 |
| | 542,223 | 467,065 | - | 467,065 | 630,790 | 582,475 | 569,218 | 584,218 | 117,153 |
| <u>Intergovernmental</u> | | | | | | | | | |
| State Revenue Sharing | 1,159,148 | 1,138,850 | - | 1,138,850 | 1,211,641 | 1,300,000 | 1,450,000 | 1,450,000 | 311,150 |
| Public Safety | - | - | - | - | 66,943 | - | - | - | - |
| Public Works | 204,128 | 200,000 | - | 200,000 | 203,242 | 200,000 | 200,000 | 200,000 | - |
| Parks & Recreation | 9,999 | 9,999 | - | 9,999 | 9,999 | 9,999 | 9,999 | 9,999 | - |
| Other Municipal | 84,347 | 71,200 | - | 71,200 | 105,529 | 86,400 | 86,400 | 86,400 | 15,200 |
| Education Subsidy | 10,542,828 | 9,858,866 | - | 9,858,866 | 9,858,866 | 11,058,375 | 11,058,375 | 11,058,375 | 1,199,509 |
| | 12,000,450 | 11,278,915 | - | 11,278,915 | 11,456,220 | 12,654,774 | 12,804,774 | 12,804,774 | 1,525,859 |

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

| | 2017-18 Actual | 2018-19 Budget | 2018-19 Adjustments | 2018-19 Adjusted | 2018-19 Estimated | 2019-20 Department | 2019-20 Manager | 2019-20 Council | Council Increase/ (Decrease) |
|---|-------------------|-------------------|------------------------|---------------------|----------------------|-----------------------|--------------------|--------------------|------------------------------------|
| <u>Charges for Services</u> | | | | | | | | | |
| Auto registration | 52,577 | 50,000 | - | 50,000 | 51,000 | 50,000 | 50,000 | 50,000 | - |
| Boat, ATV, snowmobile registration | 1,622 | 1,500 | - | 1,500 | 1,600 | 1,500 | 1,500 | 1,500 | - |
| Property Rental | 3,400 | 2,700 | - | 2,700 | 3,200 | 3,200 | 3,200 | 3,200 | 500 |
| Emergency medical services | 1,076,058 | 900,000 | - | 900,000 | 1,000,000 | 900,000 | 950,000 | 1,000,000 | 100,000 |
| Fire department | 2,216 | 1,000 | - | 1,000 | 2,000 | 1,500 | 1,500 | 1,500 | 500 |
| Police department | 99,920 | 100,500 | - | 100,500 | 100,500 | 101,200 | 101,200 | 101,200 | 700 |
| Dispatch services | 152,270 | 152,516 | - | 152,516 | 152,516 | 157,195 | 157,195 | 157,195 | 4,679 |
| Public works | 1,342 | - | - | - | 1,500 | - | - | - | - |
| Recycling | 24,278 | 15,000 | - | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | - |
| Education - tuition, transportation | 105,235 | 98,349 | - | 98,349 | 98,349 | 98,349 | 98,349 | 128,349 | 30,000 |
| | 1,518,918 | 1,321,565 | - | 1,321,565 | 1,425,665 | 1,327,944 | 1,377,944 | 1,457,944 | 136,379 |
| <u>Fines and Penalties</u> | | | | | | | | | |
| Town clerk | 7,220 | 6,995 | - | 6,995 | 6,995 | 6,995 | 6,995 | 6,995 | - |
| Fire department | 500 | 1,100 | - | 1,100 | 600 | 1,000 | 1,000 | 1,000 | (100) |
| Police department | 42,795 | 31,400 | - | 31,400 | 31,000 | 30,400 | 30,400 | 30,400 | (1,000) |
| | 50,515 | 39,495 | - | 39,495 | 38,595 | 38,395 | 38,395 | 38,395 | (1,100) |
| <u>Interest</u> | | | | | | | | | |
| Interest earned | 339,454 | 215,000 | - | 215,000 | 275,000 | 220,000 | 220,000 | 220,000 | 5,000 |
| | 339,454 | 215,000 | - | 215,000 | 275,000 | 220,000 | 220,000 | 220,000 | 5,000 |
| <u>Donations and Contributions</u> | | | | | | | | | |
| From BDC | 30,000 | 25,000 | - | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | - |
| | 30,000 | 25,000 | - | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | - |

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

| | 2017-18 Actual | 2018-19 Budget | 2018-19 Adjustments | 2018-19 Adjusted | 2018-19 Estimated | 2019-20 Department | 2019-20 Manager | 2019-20 Council | Council Increase/ (Decrease) |
|---|-------------------|-------------------|------------------------|---------------------|----------------------|-----------------------|--------------------|--------------------|------------------------------------|
| Unclassified | | | | | | | | | |
| Cable TV franchise fees | 292,008 | 275,000 | - | 275,000 | 284,000 | 275,000 | 275,000 | 275,000 | - |
| Municipal miscellaneous | 81,156 | 8,400 | - | 8,400 | 31,335 | 9,084 | 9,084 | 9,084 | 684 |
| Education miscellaneous | 155,162 | 83,000 | - | 83,000 | 83,000 | 83,000 | 83,000 | 83,000 | - |
| Other | 68,985 | - | - | - | 27,684 | - | - | - | - |
| | 597,311 | 366,400 | - | 366,400 | 426,019 | 367,084 | 367,084 | 367,084 | 684 |
| Other Sources | | | | | | | | | |
| Sale of assets | 14,876 | - | - | - | 5,500 | - | - | - | - |
| Transfers from other funds | 506,389 | 600,000 | - | 600,000 | 600,000 | 638,600 | 638,600 | 638,600 | 38,600 |
| | 521,265 | 600,000 | - | 600,000 | 605,500 | 638,600 | 638,600 | 638,600 | 38,600 |
| Use of Fund Balances | | | | | | | | | |
| Unassigned Fund Balance | - | 500,000 | 30,000 | 530,000 | - | 500,000 | 500,000 | 500,000 | - |
| Encumbrances | - | - | 43,344 | 43,344 | - | - | - | - | - |
| State Revenue Sharing Balance | - | 100,000 | - | 100,000 | - | - | 100,000 | 112,000 | 12,000 |
| Restricted Fund Balances - Education | - | 2,611,364 | - | 2,611,364 | - | 2,111,364 | 2,111,364 | 2,111,364 | (500,000) |
| | - | 3,211,364 | 73,344 | 3,284,708 | - | 2,611,364 | 2,711,364 | 2,723,364 | (488,000) |
| Total Revenues, Other Sources and Use of Fund Balances | 60,943,996 | 63,986,336 | 73,344 | 64,059,680 | 60,282,823 | 69,066,207 | 67,999,240 | 67,794,606 | 3,808,270 |

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

| | 2017-18 Expended | 2018-19 Budget | 2018-19 Adjustments | 2018-19 Available | 2018-19 Est Expended | 2019-20 Department | 2019-20 Manager | 2019-20 Council | Council Increase/ (Decrease) |
|----------------------------------|-----------------------------|---------------------------|--------------------------------|------------------------------|---------------------------------|-------------------------------|----------------------------|----------------------------|---|
| <u>General Government</u> | | | | | | | | | |
| Administration | 557,183 | 656,543 | - | 656,543 | 649,300 | 595,913 | 595,913 | 595,913 | (60,630) |
| Finance | 725,739 | 751,978 | - | 751,978 | 751,031 | 774,536 | 774,536 | 774,536 | 22,558 |
| Technology Services | 381,260 | 391,199 | - | 391,199 | 390,593 | 391,536 | 355,386 | 355,386 | (35,813) |
| Municipal Officers | 84,342 | 89,415 | - | 89,415 | 85,166 | 237,915 | 237,915 | 237,915 | 148,500 |
| Town Hall Building | 174,900 | 177,899 | - | 177,899 | 160,800 | 177,899 | 177,899 | 177,899 | - |
| Risk Management | 440,245 | 490,172 | - | 490,172 | 460,779 | 505,005 | 505,005 | 505,005 | 14,833 |
| Cable TV | 73,970 | 86,555 | - | 86,555 | 85,841 | 92,001 | 92,001 | 92,001 | 5,446 |
| Assessing | 272,648 | 297,333 | 625 | 297,958 | 269,754 | 299,905 | 299,905 | 299,905 | 2,572 |
| Town Clerk & Elections | 319,574 | 365,102 | - | 365,102 | 357,664 | 401,760 | 401,760 | 401,760 | 36,658 |
| Engineering | - | - | - | - | - | 256,566 | 256,566 | 256,566 | 256,566 |
| Planning | 498,600 | 570,612 | 8,272 | 578,884 | 563,726 | 627,392 | 627,392 | 627,392 | 188,122 |
| Economic Development | 117,726 | 128,139 | - | 128,139 | 99,530 | 129,906 | 129,906 | 129,906 | 1,767 |
| | 3,646,187 | 4,004,947 | 8,897 | 4,013,844 | 3,874,184 | 4,490,334 | 4,454,184 | 4,454,184 | 580,579 |
| <u>Public Safety</u> | | | | | | | | | |
| Fire Department | 3,338,870 | 3,450,611 | - | 3,450,611 | 3,411,515 | 3,933,285 | 3,837,278 | 3,837,278 | 386,667 |
| Central Fire Station | 27,942 | 46,500 | - | 46,500 | 31,275 | 46,600 | 46,600 | 46,600 | 100 |
| Emerson Fire Station | 51,567 | 61,225 | - | 61,225 | 54,350 | 61,675 | 61,675 | 61,675 | 450 |
| Police Department | 3,706,257 | 4,077,318 | - | 4,077,318 | 3,951,338 | 4,457,148 | 4,397,148 | 4,397,148 | 319,830 |
| Emergency Services Dispatch | 791,755 | 848,903 | - | 848,903 | 782,716 | 958,791 | 927,827 | 927,827 | 78,924 |
| Police Station Building | 74,223 | 112,098 | - | 112,098 | 111,151 | 114,619 | 114,619 | 114,619 | 2,521 |
| Marine Resources | 132,655 | 221,839 | - | 221,839 | 168,125 | 120,082 | 120,082 | 120,082 | (101,757) |
| Streetlights | 209,467 | 220,000 | - | 220,000 | 202,000 | 216,000 | 216,000 | 216,000 | (4,000) |
| Traffic Signals | 29,740 | 31,600 | - | 31,600 | 32,200 | 32,500 | 32,500 | 32,500 | 900 |
| Fire Suppression (Hydrants) | 448,226 | 493,500 | - | 493,500 | 499,000 | 550,000 | 550,000 | 550,000 | 56,500 |
| Emergency Management | 1,278 | 2,000 | - | 2,000 | 1,500 | 2,000 | 2,000 | 2,000 | - |
| | 8,811,980 | 9,565,594 | - | 9,565,594 | 9,245,170 | 10,492,700 | 10,305,729 | 10,305,729 | 740,135 |

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

| | 2017-18 Expended | 2018-19 Budget | 2018-19 Adjustments | 2018-19 Available | 2018-19 Est Expended | 2019-20 Department | 2019-20 Manager | 2019-20 Council | Council Increase/ (Decrease) |
|--|-----------------------------|---------------------------|--------------------------------|------------------------------|---------------------------------|-------------------------------|----------------------------|----------------------------|---|
| <u>Public Works</u> | | | | | | | | | |
| Administration | 450,173 | 586,058 | - | 586,058 | 495,725 | 375,620 | 361,004 | 361,004 | (225,054) |
| General Maintenance | 1,706,162 | 1,839,369 | - | 1,839,369 | 1,702,720 | 1,982,842 | 1,882,842 | 1,882,842 | 43,473 |
| Refuse Collection & Disposal | 620,847 | 658,040 | - | 658,040 | 632,647 | 654,554 | 654,554 | 654,554 | (3,486) |
| Recycling | 328,342 | 341,717 | - | 341,717 | 329,368 | 479,491 | 479,491 | 479,491 | 137,774 |
| Central Garage | 728,471 | 739,838 | - | 739,838 | 716,936 | 742,785 | 742,785 | 742,785 | 2,947 |
| | 3,833,995 | 4,165,022 | - | 4,165,022 | 3,877,396 | 4,235,292 | 4,120,676 | 4,120,676 | (44,346) |
| <u>Human Services</u> | | | | | | | | | |
| General Assistance | 160,510 | 180,999 | - | 180,999 | 184,224 | 195,411 | 195,411 | 195,411 | 14,412 |
| Health & Social Services | 2,838 | 2,826 | - | 2,826 | 2,823 | 2,836 | 2,836 | 2,836 | 10 |
| | 163,348 | 183,825 | - | 183,825 | 187,047 | 198,247 | 198,247 | 198,247 | 14,422 |
| <u>Education</u> | | | | | | | | | |
| School Department | 35,802,547 | 38,132,210 | - | 38,132,210 | 36,727,864 | 40,382,343 | 40,382,343 | 40,153,709 | 2,021,499 |
| | 35,802,547 | 38,132,210 | - | 38,132,210 | 36,727,864 | 40,382,343 | 40,382,343 | 40,153,709 | 2,021,499 |
| <u>Recreation & Culture</u> | | | | | | | | | |
| Recreation Administration | 441,678 | 455,309 | - | 455,309 | 449,488 | 471,504 | 471,504 | 471,504 | 16,195 |
| Buildings & Grounds Maintenance | 776,354 | 895,868 | 48,593 | 944,461 | 864,629 | 1,054,139 | 984,929 | 984,929 | 89,061 |
| Recreation Building | 216,391 | 211,729 | 17,995 | 229,724 | 216,855 | 248,877 | 248,877 | 248,877 | 37,148 |
| Teen Center | 17,000 | 17,525 | - | 17,525 | 17,525 | 20,000 | 18,051 | 18,051 | 526 |
| People Plus Center | 128,648 | 132,750 | - | 132,750 | 132,750 | 156,000 | 136,553 | 136,553 | 3,803 |
| Curtis Memorial Library | 1,437,924 | 1,484,360 | - | 1,484,360 | 1,479,360 | 1,598,225 | 1,528,441 | 1,533,441 | 49,081 |
| | 3,017,995 | 3,197,541 | 66,588 | 3,264,129 | 3,160,607 | 3,548,745 | 3,388,355 | 3,393,355 | 195,814 |

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

| | 2017-18 Expended | 2018-19 Budget | 2018-19 Adjustments | 2018-19 Available | 2018-19 Est Expended | 2019-20 Department | 2019-20 Manager | 2019-20 Council | Council Increase/ (Decrease) |
|--|-----------------------------|---------------------------|--------------------------------|------------------------------|---------------------------------|-------------------------------|----------------------------|----------------------------|---|
| <u>County Tax</u> | 1,517,700 | 1,565,279 | - | 1,565,279 | 1,565,279 | 1,590,123 | 1,590,123 | 1,590,123 | 24,844 |
| | 1,517,700 | 1,565,279 | - | 1,565,279 | 1,565,279 | 1,590,123 | 1,590,123 | 1,590,123 | 24,844 |
| <u>Unclassified</u> | | | | | | | | | |
| Promotion & Development | 231,419 | 284,094 | (641) | 283,453 | 278,492 | 287,840 | 282,840 | 282,840 | (1,254) |
| Additional School Assistance | 10,000 | 10,000 | - | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | - |
| Cemetery Care | 2,677 | 3,000 | - | 3,000 | 2,000 | 3,200 | 3,200 | 3,200 | 200 |
| Contingency Reserve | (113,559) | 181,408 | (6,000) | 175,408 | (100,000) | 200,000 | 200,000 | 219,000 | 37,592 |
| | 130,537 | 478,502 | (6,641) | 471,861 | 190,492 | 501,040 | 496,040 | 515,040 | 36,538 |
| <u>Debt Service</u> | | | | | | | | | |
| Principal & Interest Payments | 873,286 | 992,458 | - | 992,458 | 992,458 | 1,054,383 | 970,543 | 970,543 | (21,915) |
| | 873,286 | 992,458 | - | 992,458 | 992,458 | 1,054,383 | 970,543 | 970,543 | (21,915) |
| Total Expenditures | 57,797,575 | 62,285,378 | 68,844 | 62,354,222 | 59,820,498 | 66,493,207 | 65,906,240 | 65,701,606 | 3,547,570 |
| <u>Other Uses of Funds</u> | | | | | | | | | |
| To Other Funds - Special Revenue | 4,500 | - | 4,500 | 4,500 | 4,500 | - | 70,000 | 70,000 | 70,000 |
| To Other Funds - Capital | 2,042,910 | 1,475,958 | - | 1,475,958 | 1,475,958 | 2,348,000 | 1,798,000 | 1,798,000 | 322,042 |
| To Other Funds - Enterprise | 225,000 | 225,000 | - | 225,000 | 225,000 | 225,000 | 225,000 | 225,000 | - |
| Total Other Uses | 2,272,410 | 1,700,958 | 4,500 | 1,705,458 | 1,705,458 | 2,573,000 | 2,093,000 | 2,093,000 | 392,042 |
| TOTAL EXPENDITURES & OTHER USES | 60,069,985 | 63,986,336 | 73,344 | 64,059,680 | 61,525,956 | 69,066,207 | 67,999,240 | 67,794,606 | 3,939,612 |

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

| | 2017-18 Expended | 2018-19 Budget | 2018-19 Adjustments | 2018-19 Available | 2018-19 Est Expended | 2019-20 Department | 2019-20 Manager | 2019-20 Council | Council Increase/ (Decrease) |
|--|-----------------------------|---------------------------|--------------------------------|------------------------------|---------------------------------|-------------------------------|----------------------------|----------------------------|---|
| TOTAL EXPENDITURES & OTHER USES | 60,069,985 | 63,986,336 | 73,344 | 64,059,680 | 61,525,956 | 69,066,207 | 67,999,240 | 67,794,606 | 3,939,612 |
| Revenues & Other Sources | 18,422,024 | 20,064,754 | 73,344 | 20,138,098 | 17,837,648 | 20,988,636 | 21,255,379 | 21,402,379 | 1,337,625 |
| Net Before SRS | 41,647,961 | 43,921,582 | - | 43,921,582 | 43,688,308 | 48,077,571 | 46,743,861 | 46,392,227 | 2,470,645 |
| State Revenue Sharing | 1,159,148 | 1,138,850 | - | 1,138,850 | 1,211,641 | 1,300,000 | 1,450,000 | 1,450,000 | 311,150 |
| NET REQUIRED FROM PROPERTY TAXES | | 42,782,732 | | | | 46,777,571 | 45,293,861 | 44,942,227 | 2,159,495 |
| Plus Allowances: | | | | | | | | | |
| Deferred Property Taxes | | 200,000 | | | | 200,000 | 200,000 | 200,000 | - |
| Tax Abatements | | 75,000 | | | | 75,000 | 75,000 | 75,000 | - |
| Other | | 8,607 | | | | (2,824) | 1,335 | (11,229) | (19,836) |
| TOTAL FROM PROPERTY TAXES | | 43,066,339 | | | | 47,049,747 | 45,570,196 | 45,205,998 | 2,139,659 |
| TAXABLE VALUATION | | 2,183,364,700 | | | | 2,183,364,700 | 2,183,364,700 | 2,183,364,700 | - |
| Plus State Share Homestead | | 55,633,250 | | | | 55,633,250 | 55,633,250 | 55,633,250 | - |
| Plus State Share BETE | | 37,235,609 | | | | 37,235,609 | 37,235,609 | 37,235,609 | (0) |
| TAX RATE VALUATION | | 2,276,233,559 | | | | 2,276,233,559 | 2,276,233,559 | 2,276,233,559 | (0) |
| TAX RATE | | 18.92 | | | | 20.67 | 20.02 | 19.86 | 0.94 |
| | | | | | | <i>(estimated)</i> | <i>(estimated)</i> | <i>(estimated)</i> | |
| | | | | | | 9.25% | 5.81% | 4.97% | |

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

| | 2017-18 Expended | 2018-19 Budget | 2018-19 Adjustments | 2018-19 Available | 2018-19 Est Expended | 2019-20 Department | 2019-20 Manager | 2019-20 Council | Council Increase/ (Decrease) |
|--|-----------------------------|---------------------------|--------------------------------|------------------------------|---------------------------------|-------------------------------|----------------------------|----------------------------|---|
| REIMBURSEMENT CALCULATIONS | | | | | | | | | |
| Homestead Reimbursement Calculation | | | | | | | | | |
| Homestead Exempt Value | | 89,013,200 | | | | 89,013,200 | 89,013,200 | 89,013,200 | - |
| Homestead Reimbursement % | | 62.50% | | | | 62.50% | 62.50% | 62.50% | 0.00% |
| Homestead Reimbursement | | 1,052,581 | | | | 1,149,939 | 1,113,778 | 1,104,876 | 52,295 |
| BETE Reimbursement Calculation | | | | | | | | | |
| BETE Exempt Value | | 70,456,600 | | | | 70,456,600 | 70,456,600 | 70,456,600 | - |
| BETE Reimbursement % | | 52.85% | | | | 52.85% | 52.85% | 52.85% | 0.00% |
| BETE Reimbursement | | 704,498 | | | | 769,660 | 745,457 | 739,499 | 35,001 |
| Property Tax Commitment | | 41,309,260 | | | | 45,130,148 | 43,710,961 | 43,361,622 | 2,052,362 |

**Town of Brunswick
General Fund Budget Comparisons**

| | Fiscal 2010-11 | Fiscal 2011-12 | Fiscal 2012-13 | Fiscal 2013-14 | Fiscal 2014-15 | Fiscal 2015-16 | Fiscal 2016-17 | Fiscal 2017-18 | Fiscal 2018-19 | Fiscal 2019-20 |
|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| <u>Revenues & Other Sources</u> | | | | | | | | | | |
| Municipal (1) | 6,556,863 | 6,077,468 | 7,000,478 | 8,205,876 | 7,307,107 | 7,393,370 | 7,174,897 | 7,935,060 | 8,268,418 | 9,207,520 |
| School (2) | 17,561,970 | 16,542,861 | 14,363,666 | 13,957,519 | 13,538,831 | 13,208,190 | 13,721,765 | 13,260,447 | 12,651,579 | 13,381,088 |
| County | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 24,118,833 | 22,620,329 | 21,364,144 | 22,163,395 | 20,845,938 | 20,601,560 | 20,896,662 | 21,195,507 | 20,919,997 | 22,588,608 |
| | -3.47% | -6.21% | -5.55% | 3.74% | -5.94% | -1.17% | 1.43% | 1.43% | -1.30% | 7.98% |
| <u>Expenditures & Other Uses</u> | | | | | | | | | | |
| Municipal | 18,866,939 | 18,975,178 | 20,001,238 | 20,786,269 | 21,002,606 | 21,710,589 | 22,369,571 | 23,429,716 | 24,288,847 | 26,050,774 |
| School | 33,319,985 | 33,301,672 | 33,491,029 | 35,570,775 | 35,763,587 | 36,525,855 | 37,695,535 | 37,878,469 | 38,132,210 | 40,153,709 |
| County | 1,171,049 | 1,187,020 | 1,183,264 | 1,249,487 | 1,333,350 | 1,360,042 | 1,410,855 | 1,517,700 | 1,565,279 | 1,590,123 |
| | 53,357,973 | 53,463,870 | 54,675,531 | 57,606,531 | 58,099,543 | 59,596,486 | 61,475,961 | 62,825,885 | 63,986,336 | 67,794,606 |
| | -0.90% | 0.20% | 2.27% | 5.36% | 0.86% | 2.58% | 3.15% | 2.20% | 1.85% | 5.95% |
| <u>Net From Property Taxes</u> | | | | | | | | | | |
| Municipal | 12,310,076 | 12,897,710 | 13,000,760 | 12,580,393 | 13,695,499 | 14,317,219 | 15,194,674 | 15,494,656 | 16,020,429 | 16,843,254 |
| School | 15,758,015 | 16,758,811 | 19,127,363 | 21,613,256 | 22,224,756 | 23,317,665 | 23,973,770 | 24,618,022 | 25,480,631 | 26,772,621 |
| County | 1,171,049 | 1,187,020 | 1,183,264 | 1,249,487 | 1,333,350 | 1,360,042 | 1,410,855 | 1,517,700 | 1,565,279 | 1,590,123 |
| | 29,239,140 | 30,843,541 | 33,311,387 | 35,443,136 | 37,253,605 | 38,994,926 | 40,579,299 | 41,630,378 | 43,066,339 | 45,205,998 |
| | 1.33% | 5.49% | 8.00% | 6.40% | 5.11% | 4.67% | 4.06% | 2.59% | 3.45% | 4.97% |
| <u>Tax Rate Valuation</u> | | | | | | | | | | |
| | 1,278,493,030 | 1,302,514,410 | 1,337,806,720 | 1,335,461,050 | 1,359,620,623 | 1,374,997,238 | 1,382,599,632 | 2,266,215,455 | 2,276,233,559 | 2,276,233,559 |
| Percent Increase | -0.13% | 1.88% | 2.71% | -0.18% | 1.81% | 1.13% | 0.55% | 63.91% | 0.44% | 0.00% |
| <u>Tax Rates (per 1,000)</u> | | | | | | | | | | |
| Municipal | 9.63 | 9.90 | 9.72 | 9.42 | 10.06 | 10.41 | 10.99 | 6.84 | 7.04 | 7.40 |
| School | 12.33 | 12.87 | 14.30 | 16.18 | 16.35 | 16.96 | 17.34 | 10.86 | 11.19 | 11.76 |
| County | 0.92 | 0.91 | 0.88 | 0.94 | 0.98 | 0.99 | 1.02 | 0.67 | 0.69 | 0.70 |
| | 22.87 | 23.68 | 24.90 | 26.54 | 27.40 | 28.36 | 29.35 | 18.37 | 18.92 | 19.86 |
| Percent Increase | 1.46% | 3.54% | 5.15% | 6.59% | 3.24% | 3.50% | 3.49% | -37.41% | 2.99% | 4.97% |
| (1) Includes: | | | | | | | | | | |
| General Municipal Revenues | 5,080,699 | 4,852,413 | 5,081,229 | 5,242,994 | 5,312,462 | 5,375,310 | 5,545,860 | 5,984,708 | 6,213,175 | 6,770,691 |
| 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 | (223,348) | (358,445) | (571,751) | 180,316 | (476,026) | (170,090) | (319,800) | (8,498) | (8,607) | 11,229 |
| Use of Fund Balance | 285,000 | 140,000 | 1,000,000 | 1,000,000 | 1,000,000 | 825,000 | 600,000 | 550,000 | 500,000 | 500,000 |
| State Rev Sharing & Reserve | 1,425,000 | 1,500,000 | 1,550,000 | 1,079,000 | 1,027,671 | 1,138,150 | 1,109,837 | 1,138,850 | 1,238,850 | 1,562,000 |
| Other Sources and C. Unit | 264,512 | 218,500 | 216,000 | 978,566 | 718,000 | 500,000 | 514,000 | 545,000 | 600,000 | 638,600 |
| | 6,556,863 | 6,077,468 | 7,000,478 | 8,205,876 | 7,307,107 | 7,393,370 | 7,174,897 | 7,935,060 | 8,268,418 | 9,207,520 |
| (2) Includes: | | | | | | | | | | |
| General Education Revenues | 14,061,970 | 13,042,861 | 10,877,666 | 11,157,519 | 10,201,831 | 10,021,081 | 11,122,402 | 10,649,083 | 10,040,215 | 11,269,724 |
| Education Balances | 3,500,000 | 3,500,000 | 3,486,000 | 2,800,000 | 3,337,000 | 3,187,109 | 2,599,363 | 2,611,364 | 2,611,364 | 2,111,364 |
| | 17,561,970 | 16,542,861 | 14,363,666 | 13,957,519 | 13,538,831 | 13,208,190 | 13,721,765 | 13,260,447 | 12,651,579 | 13,381,088 |

TOWN OF BRUNSWICK, MAINE

Supplemental Budget Resolution Appropriating \$902,500 from the Unassigned Balance of the General Fund to Fund Capital Projects

WHEREAS, the Town of Brunswick (the “Town”) has prepared a Capital Improvements Program for the fiscal years ending June 30, 2020 - 2024 (the “CIP”); and

WHEREAS, the CIP proposes certain projects in year one of the CIP (2019-20) 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 \$902,500 is appropriated from the Town’s unassigned General Fund Balance for the following acquisitions and projects as further defined in the CIP:

- a. Facilities Reserve, \$300,000 – This project provides a third year of funding for the Facilities Reserve Fund. In the future, it is anticipated that this reserve will be funded annually/as needed through the budget process.
- b. IT Server System (“Forklift”) project, \$252,500 – This project is for a comprehensive upgrade and restructuring of the Town’s IT Network.
- c. Street Resurfacing/Rehabilitation Program, \$200,000 – This project is to supplement the annual funding for road paving. In the future, it is expected that increases will be funded through the budget process.
- d. People Plus (35 Union St) Parking Lot, \$100,000 – This project is for the storm drains and paving of the Town-owned parking lot.
- e. Bath Road Signal Upgrades Planning, \$50,000 – This project is for the initial planning of a solution to the traffic signals in Cook’s Corner.

Section 2. The appropriation in section 1 is in total and the costs cited are estimates. The Town Manager is authorized to allocate more or less funding to the various projects as the Town Manager determines to be in the best interest of the Town. The Town Manager is further 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. Fund balances will roll forward from year to year.

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. 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: April 4, 2019

Public Hearing: May 2, 2019

Adopted by Town Council:

TOWN OF BRUNSWICK, MAINE

Supplemental Budget Resolution Appropriating Available Tax Increment Financing Revenues for the Purpose of Funding Qualified Capital Projects and Acquisitions.

WHEREAS, the Town of Brunswick (the “Town”) has established several Tax Increment Financing (“TIF”) Districts, the revenues from which may be used for the purposes outlined in the Development Programs of each District; and

WHEREAS the Town has prepared a Capital Improvements Program for fiscal years ending June 30, 2020 – 2024 (the “CIP”), which proposes certain projects to be funded through TIF revenues; and

WHEREAS, the Town’s 2018-19 and 2019-20 Municipal Budgets both include a TIF budget outlining the proposed uses of TIF revenues;

NOW THEREFORE THE FOLLOWING RESOLUTION IS ADOPTED:

Section 1. The sum of \$1,200,000 is appropriated from the Town’s available TIF revenues in the following TIF districts, for the following acquisitions and projects as further defined in the CIP:

- a. Downtown Development and Transit-Oriented TIF District - \$400,000 for Downtown Improvement. This project is for upgrades to sidewalks and lighting along the downtown section of Maine Street. The CIP indicates funding through the issuance of debt, with debt service to be paid from TIF revenues. The Town Manager has recommended that currently available Downtown TIF revenues be used to fund the project and minimize the amount to be borrowed.
- b. Brunswick Landing and Brunswick Executive Airport TIF Districts - \$240,000 for Fire Engine 2. This project funded the 2018 replacement of Engine 2 for a total of \$636,962. Funding was authorized from the issuance of debt, with the option to finance the project through advances from the general fund. The Town Manager has recommended that the advance from the general fund be repaid using TIF revenues over several years, rather than by issuing debt for this project.
- c. Brunswick Landing and Brunswick Executive Airport TIF Districts - \$560,000 for the Cooks Corner Connector Road. This project is for a new road connecting Admiral Fitch to Gurnet Road, and was authorized to be funded in part through the issuance of debt, with debt service to be paid from TIF revenues. The Town Manager has recommended that currently available Brunswick Landing and Brunswick Executive Airport TIF revenues be used to fund the project and minimize the amount to be borrowed.

Section 2. 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 back to the original TIF Fund. Fund balances will roll forward from year to year.

Section 3. 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 4. 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: April 4, 2019

Public Hearing: May 2, 2019

Adopted by Town Council: