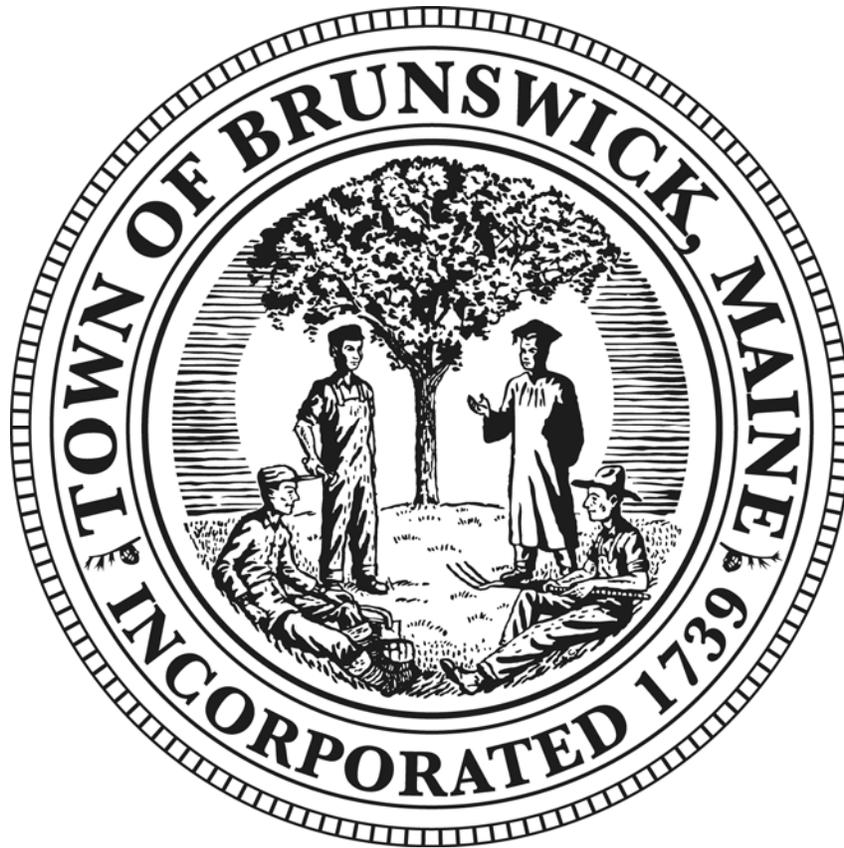


TOWN OF BRUNSWICK, MAINE



MUNICIPAL BUDGET

**Manager's Proposed
April 4, 2019**

**For the Fiscal Year
July 1, 2019 - June 30, 2020**

Town of Brunswick, Maine
Municipal Budget for July 1, 2019 - June 30, 2020
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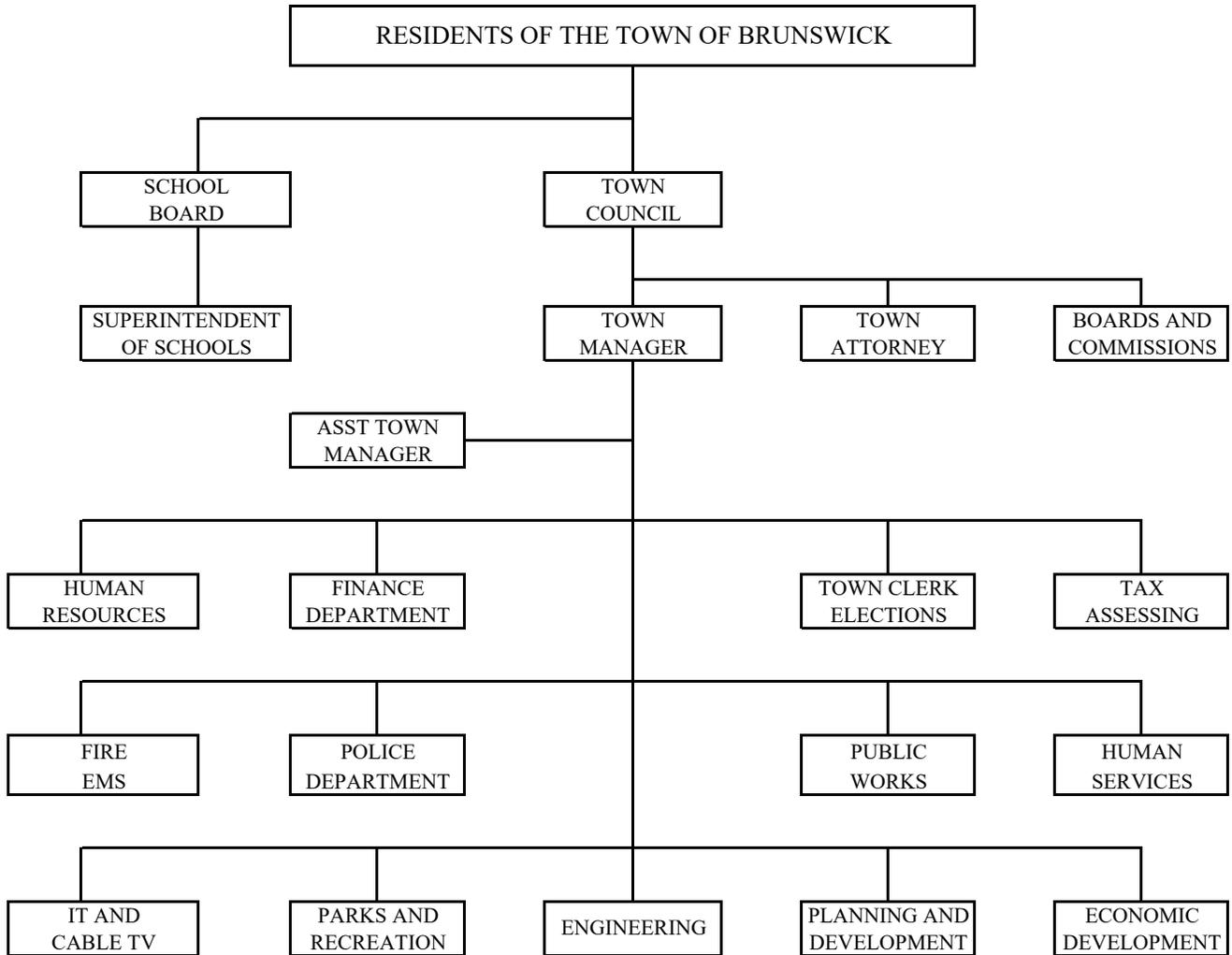
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Town of Brunswick, Maine Organizational Chart



**Town of Brunswick, Maine
Elected and Appointed Officials**

Elected Officials

Council Member - District 4	Chair	John M. Perreault
Council Member - District 7	Vice Chair	James Mason
Council Member - District 1		W. David Watson
Council Member - District 2		Stephen Walker
Council Member - District 3		Daniel Jenkins
Council Member - District 5		Christopher Watkinson
Council Member - District 6		Jane F. Millett
Council Member - At large		Daniel Ankeles
Council Member - At large		Kathy Wilson

Appointed Officials

Town Manager	John S. Eldridge
Assistant Town Manager	Ryan Leighton
Town Attorney	Stephen E. F. Langsdorf
Director of Finance	Julia A.C. Henze
Assessor	Nicholas T. Cloutier
Town Clerk	Frances M. Smith
Director of Planning and Development	Matthew Panfil
Fire Chief	Kenneth A. Brillant
Police Chief	Richard J. Rizzo
Director of Public Works	F. Jay Astle
Director of Parks and Recreation	Thomas M. Farrell
Superintendent of Schools	Paul Perzanoski



TOWN OF BRUNSWICK, MAINE

MUNICIPAL BUDGET 2019-20 Manager's Proposed – April 4, 2019

Summary Financial Information

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

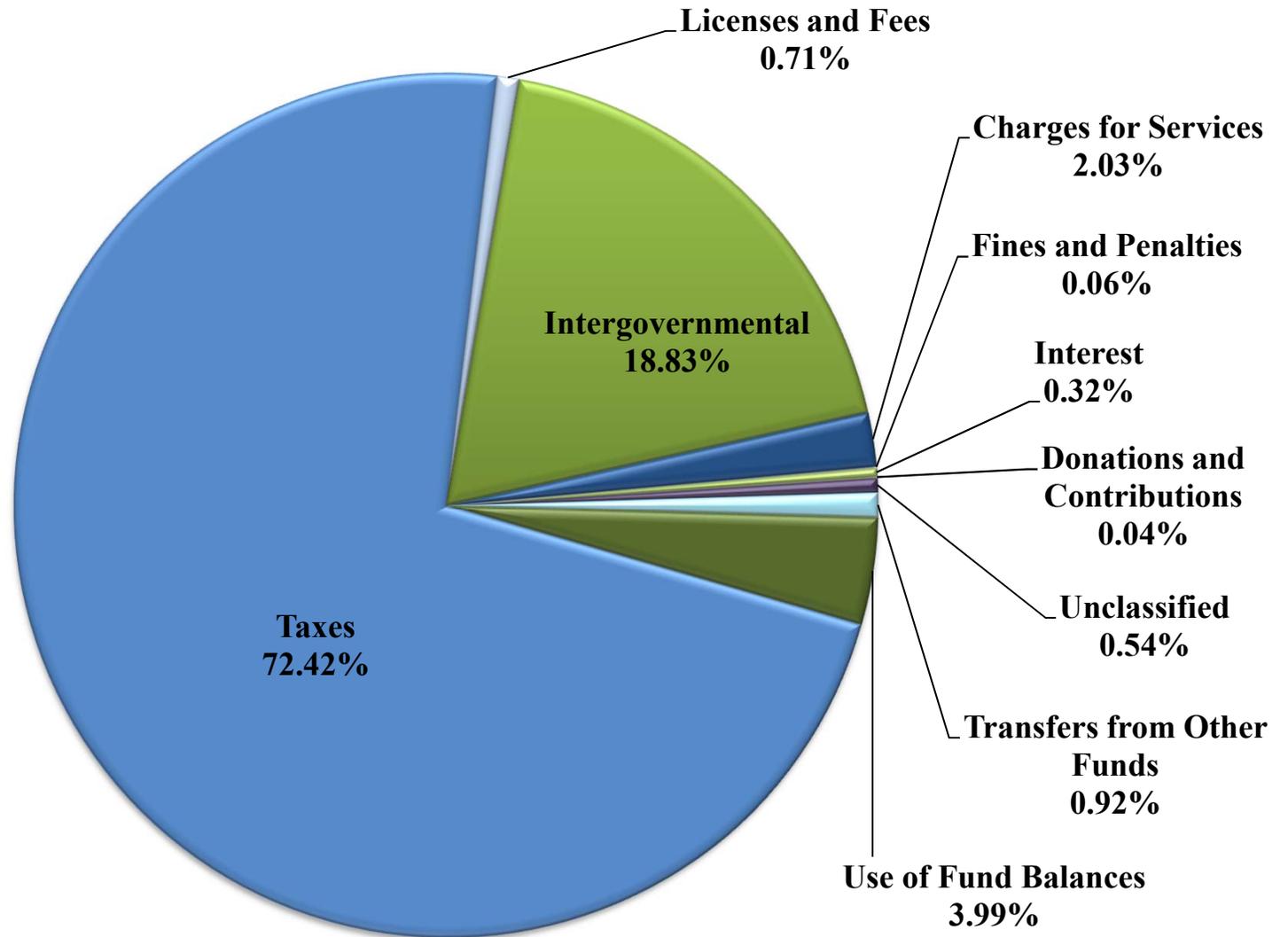
	Adopted 2018-19	Department 2019-20	Manager 2019-20	Manager Increase (Decrease)	Manager Increase (Decrease)	
<u>Revenues & Other Sources</u>						
Municipal (1)	8,268,418	8,665,372	9,077,956	809,538	9.79%	
School (2)	12,651,579	13,351,088	13,351,088	699,509	5.53%	
County	0	0	0	0	0.00%	
	20,919,997	22,016,460	22,429,044	1,509,047	7.21%	
<u>Expenditures & Other Uses</u>						
Municipal	24,288,847	27,093,741	26,026,774	1,737,927	7.16%	
School	38,132,210	40,382,343	40,382,343	2,250,133	5.90%	
County	1,565,279	1,590,123	1,590,123	24,844	1.59%	
	63,986,336	69,066,207	67,999,240	4,012,904	6.27%	
<u>Net From Property Taxes</u>						
Municipal	16,020,429	18,428,369	16,948,818	928,389	5.80%	
School	25,480,631	27,031,255	27,031,255	1,550,624	6.09%	
County	1,565,279	1,590,123	1,590,123	24,844	1.59%	
	43,066,339	47,049,747	45,570,196	2,503,857	5.81%	
<u>Tax Rate Valuation</u>	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	0.41	5.82%	2.16%
School	11.19	11.88	11.88	0.69	6.17%	3.60%
County	0.69	0.70	0.70	0.01	1.45%	0.05%
	18.92	20.67	20.02	1.10	5.81%	5.81%

	Adopted 2018-19	Department 2019-20	Manager 2019-20	Manager Increase (Decrease)	Manager 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	0	0.00%
Tax Rate per (1,000)	18.92	20.67	20.02	1.10	5.81%
Property Tax Commitment	41,309,260	45,130,148	43,710,961	2,401,701	5.81%
<u>Homestead Reimbursement Calculation</u>					
Homestead Exempt Value	89,013,200	89,013,200	89,013,200	0	0.00%
Homestead Reimbursement %	62.50%	62.50%	62.50%	0	0.00%
Homestead Reimbursement	1,052,581	1,149,939	1,113,778	61,197	5.81%
<u>BETE Reimbursement</u>					
BETE Value	70,456,600	70,456,600	70,456,600	0	0.00%
BETE Reimbursement %	52.85%	52.85%	52.85%	(0)	0.00%
BETE Reimbursement	704,498	769,660	745,457	40,959	5.81%
Total From Property Taxes	43,066,339	47,049,747	45,570,196	2,503,857	5.81%
Notes:					
(1) Includes:					
General Municipal Revenues	6,213,175	6,498,948	6,665,691	452,516	7.28%
Allowance for Deferred Taxes	(200,000)	(200,000)	(200,000)	0	0.00%
Allowance for Tax Abatements	(75,000)	(75,000)	(75,000)	0	0.00%
Other Adjustments	(8,607)	2,824	(1,335)	7,272	(84.49%)
Use of Fund Balance	500,000	500,000	500,000	0	0.00%
State Revenue Sharing & Balance	1,238,850	1,300,000	1,550,000	311,150	25.12%
Other Sources	600,000	638,600	638,600	38,600	6.43%
	8,268,418	8,665,372	9,077,956	809,538	9.79%
(2) Includes:					
General Education Revenues	10,040,215	11,239,724	11,239,724	1,199,509	11.95%
Education Balances	2,611,364	2,111,364	2,111,364	(500,000)	(19.15%)
	12,651,579	13,351,088	13,351,088	699,509	5.53%

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

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	Mgrs Proposed
Revenues										
Property Taxes	30,210,096	32,464,636	35,348,452	36,502,579	38,815,832	40,304,499	41,672,880	42,782,732	45,293,861	
Other Taxes	2,779,000	2,924,000	3,048,000	3,103,000	2,893,500	2,993,000	3,267,900	3,678,800	3,953,000	
Licenses, Fees & Permits	329,352	281,367	302,512	323,512	360,350	387,090	442,635	467,065	569,218	
Intergovernmental - Municipal	1,716,500	1,751,788	1,356,264	1,272,071	1,363,554	1,402,237	1,409,050	1,420,049	1,746,399	
Intergovernmental - Education	12,534,761	10,482,354	10,871,108	9,946,831	9,826,081	10,976,063	10,514,745	9,858,866	11,058,375	
Charges for Service - Municipal	980,861	1,097,524	1,179,368	1,185,600	1,160,960	1,162,960	1,166,773	1,223,216	1,279,595	
Charges for Service - Education	433,600	220,812	166,411	137,000	102,000	83,339	71,338	98,349	98,349	
Fines & Penalties	22,800	16,150	28,500	28,750	41,800	40,060	39,500	39,495	38,395	
Interest on Investments	100,000	100,000	50,000	40,000	20,000	60,000	150,000	215,000	220,000	
Donations & Contributions	140,000	140,000	115,000	109,000	109,000	30,000	30,000	25,000	25,000	
Other	308,400	394,900	342,350	346,200	341,300	323,350	354,700	366,400	367,084	
Total	49,555,370	49,873,531	52,807,965	52,994,543	55,034,377	57,762,598	59,119,521	60,174,972	64,649,276	
Other Sources										
Sale of Assets	18,500	16,000	303,566	8,000	-	-	-	-	-	
Transfers In	200,000	200,000	675,000	710,000	500,000	514,000	545,000	600,000	638,600	
Use of Balances - Municipal	190,000	1,100,000	1,020,000	1,050,000	875,000	600,000	550,000	600,000	600,000	
Use of Balances - Educational	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	
Total	3,908,500	4,802,000	4,798,566	5,105,000	4,562,109	3,713,363	3,706,364	3,811,364	3,349,964	
Total Revenues and Other Sources	53,463,870	54,675,531	57,606,531	58,099,543	59,596,486	61,475,961	62,825,885	63,986,336	67,999,240	
Expenditures										
General Government	3,273,446	3,408,627	3,542,300	3,606,148	3,753,660	3,892,591	4,000,751	4,004,947	4,454,184	
Public Safety	7,644,182	8,055,290	8,220,743	8,506,606	8,722,397	8,901,684	9,231,933	9,565,594	10,305,729	
Public Works	3,416,619	3,622,322	3,688,244	3,756,201	3,794,741	3,898,766	4,027,323	4,165,022	4,120,676	
Human Services	151,549	169,439	172,850	166,373	182,760	176,117	180,774	183,825	198,247	
Education	33,301,672	33,491,029	35,570,775	35,763,587	36,525,855	37,695,535	37,878,469	38,132,210	40,382,343	
Recreation & Culture	2,191,333	2,358,992	2,561,001	2,709,986	2,771,373	2,843,126	3,012,905	3,197,541	3,388,355	
Debt Service	558,643	542,010	923,898	922,515	899,505	856,760	873,286	992,458	970,543	
County Tax	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	
Unclassified	194,758	209,558	241,258	186,917	217,917	346,699	415,041	478,502	496,040	
Total	51,919,222	53,040,531	56,170,556	56,951,683	58,228,250	60,022,133	61,138,182	62,285,378	65,906,240	
Other Uses										
Transfer Out to Special Revenue	-	-	-	-	-	-	-	-	70,000	
Transfer Out to Capital Projects	1,339,648	1,385,000	1,195,975	903,860	1,174,236	1,259,828	1,462,703	1,475,958	1,798,000	
Transfers Out to Enterprise	205,000	250,000	240,000	244,000	194,000	194,000	225,000	225,000	225,000	
Total	1,544,648	1,635,000	1,435,975	1,147,860	1,368,236	1,453,828	1,687,703	1,700,958	2,093,000	
Total Expenditures and Other Uses	53,463,870	54,675,531	57,606,531	58,099,543	59,596,486	61,475,961	62,825,885	63,986,336	67,999,240	

**Town of Brunswick
2019-20 Manager's Proposed General Fund Budget
Revenues by Source**



**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	Manager Increase/ (Decrease)
Taxes								
Real and Personal Property	41,362,824	42,782,732	-	42,782,732	41,233,534	46,777,571	45,293,861	2,511,129
Interest on Delinquent Taxes	91,038	86,000	-	86,000	79,000	82,000	82,000	(4,000)
Tax Lien Costs	15,866	15,000	-	15,000	14,500	14,000	14,000	(1,000)
Payment in Lieu of Taxes	255,321	250,000	-	250,000	395,000	300,000	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	150,000
Watercraft Excise Tax	22,944	25,000	-	25,000	23,000	24,000	24,000	(1,000)
Aircraft Excise Tax	4,363	2,800	-	2,800	5,000	3,000	3,000	200
	45,343,860	46,461,532	-	46,461,532	45,400,034	50,600,571	49,246,861	2,785,329
Licenses and Fees								
Finance Department	26,895	22,000	-	22,000	29,000	24,000	24,000	2,000
Codes Enforcement	263,813	235,000	-	235,000	368,000	315,757	302,500	67,500
Town Clerk	166,913	158,365	-	158,365	162,590	165,525	165,525	7,160
Planning & Development	49,986	28,000	-	28,000	39,000	44,493	44,493	16,493
Fire Department	1,795	2,000	-	2,000	1,500	2,000	2,000	-
Police Department	851	700	-	700	700	700	700	-
Public Works	31,970	21,000	-	21,000	30,000	30,000	30,000	9,000
	542,223	467,065	-	467,065	630,790	582,475	569,218	102,153
Intergovernmental								
State Revenue Sharing	1,159,148	1,138,850	-	1,138,850	1,211,641	1,300,000	1,450,000	311,150
Public Safety	-	-	-	-	66,943	-	-	-
Public Works	204,128	200,000	-	200,000	203,242	200,000	200,000	-
Parks & Recreation	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	15,200
Education Subsidy	10,542,828	9,858,866	-	9,858,866	9,858,866	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	1,525,859

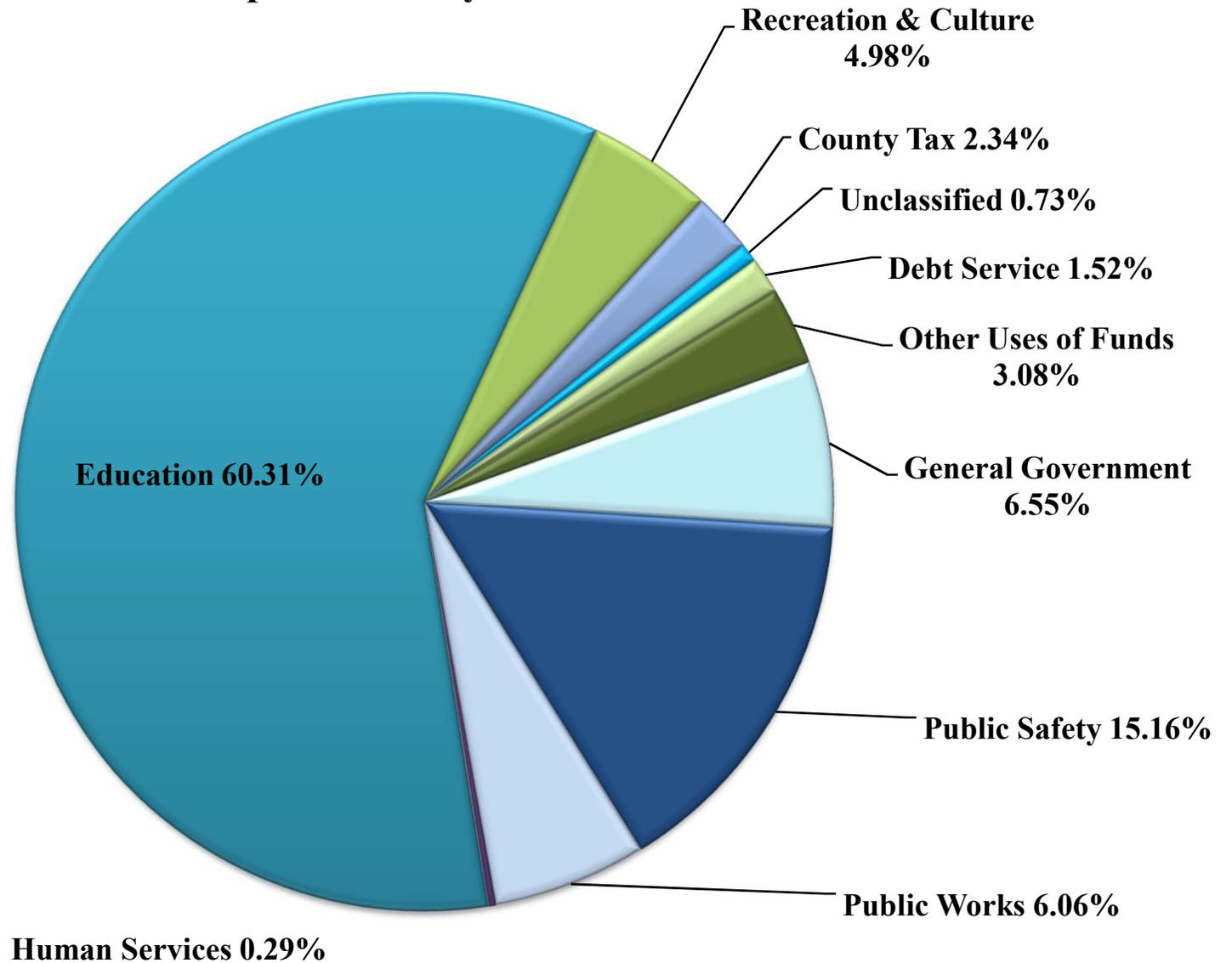
**Town of Brunswick, Maine
Revenue Budget - Summary**

	2017-18 Actual	2018-19 Budget	2018-19 Adjustments	2018-19 Adjusted	2018-19 Estimated	2019-20 Department	2019-20 Manager	Manager Increase/ (Decrease)
<u>Charges for Services</u>								
Auto registration	52,577	50,000	-	50,000	51,000	50,000	50,000	-
Boat, ATV, snowmobile registration	1,622	1,500	-	1,500	1,600	1,500	1,500	-
Property Rental	3,400	2,700	-	2,700	3,200	3,200	3,200	500
Emergency medical services	1,076,058	900,000	-	900,000	1,000,000	900,000	950,000	50,000
Fire department	2,216	1,000	-	1,000	2,000	1,500	1,500	500
Police department	99,920	100,500	-	100,500	100,500	101,200	101,200	700
Dispatch services	152,270	152,516	-	152,516	152,516	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	-
Education - tuition, transportation	105,235	98,349	-	98,349	98,349	98,349	98,349	-
	1,518,918	1,321,565	-	1,321,565	1,425,665	1,327,944	1,377,944	56,379
<u>Fines and Penalties</u>								
Town clerk	7,220	6,995	-	6,995	6,995	6,995	6,995	-
Fire department	500	1,100	-	1,100	600	1,000	1,000	(100)
Police department	42,795	31,400	-	31,400	31,000	30,400	30,400	(1,000)
	50,515	39,495	-	39,495	38,595	38,395	38,395	(1,100)
<u>Interest</u>								
Interest earned	339,454	215,000	-	215,000	275,000	220,000	220,000	5,000
	339,454	215,000	-	215,000	275,000	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	-
	30,000	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	Manager Increase/ (Decrease)
<u>Unclassified</u>								
Cable TV franchise fees	292,008	275,000	-	275,000	284,000	275,000	275,000	-
Municipal miscellaneous	81,156	8,400	-	8,400	31,335	9,084	9,084	684
Education miscellaneous	155,162	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	684
<u>Other Sources</u>								
Sale of assets	14,876	-	-	-	5,500	-	-	-
Transfers from other funds	506,389	600,000	-	600,000	600,000	638,600	638,600	38,600
	521,265	600,000	-	600,000	605,500	638,600	638,600	38,600
<u>Use of Fund Balances</u>								
Unassigned Fund Balance	-	500,000	30,000	530,000	-	500,000	500,000	-
Encumbrances	-	-	43,344	43,344	-	-	-	-
State Revenue Sharing Balance	-	100,000	-	100,000	-	-	100,000	-
Restricted Fund Balances - Education	-	2,611,364	-	2,611,364	-	2,111,364	2,111,364	(500,000)
	-	3,211,364	73,344	3,284,708	-	2,611,364	2,711,364	(500,000)
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	4,012,904

**Town of Brunswick
2019-20 Manager's Proposed General Fund Budget
Expenditures by Function**



**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	Manager Increase/ (Decrease)
<u>General Government</u>								
Administration	557,183	656,543	-	656,543	648,614	595,913	595,913	(60,630)
Finance	725,739	751,978	-	751,978	761,767	774,536	774,536	22,558
Technology Services	381,260	391,199	-	391,199	390,593	391,536	355,386	(35,813)
Municipal Officers	84,342	89,415	-	89,415	85,166	237,915	237,915	148,500
Town Hall Building	174,900	177,899	-	177,899	160,800	177,899	177,899	-
Risk Management	440,245	490,172	-	490,172	460,779	505,005	505,005	14,833
Cable TV	73,970	86,555	-	86,555	85,841	92,001	92,001	5,446
Assessing	272,648	297,333	625	297,958	252,979	299,905	299,905	2,572
Town Clerk & Elections	319,574	365,102	-	365,102	362,022	401,760	401,760	36,658
Engineering	-	-	-	-	-	256,566	256,566	256,566
Planning	498,600	570,612	8,272	578,884	576,612	627,392	627,392	56,780
Economic Development	117,726	128,139	-	128,139	99,530	129,906	129,906	1,767
	3,646,187	4,004,947	8,897	4,013,844	3,884,703	4,490,334	4,454,184	449,237
<u>Public Safety</u>								
Fire Department	3,338,870	3,450,611	-	3,450,611	3,425,288	3,933,285	3,837,278	386,667
Central Fire Station	27,942	46,500	-	46,500	31,275	46,600	46,600	100
Emerson Fire Station	51,567	61,225	-	61,225	54,350	61,675	61,675	450
Police Department	3,706,257	4,077,318	-	4,077,318	3,745,131	4,457,148	4,397,148	319,830
Emergency Services Dispatch	791,755	848,903	-	848,903	764,555	958,791	927,827	78,924
Police Station Building	74,223	112,098	-	112,098	106,009	114,619	114,619	2,521
Marine Resources	132,655	221,839	-	221,839	164,323	120,082	120,082	(101,757)
Streetlights	209,467	220,000	-	220,000	202,000	216,000	216,000	(4,000)
Traffic Signals	29,740	31,600	-	31,600	32,200	32,500	32,500	900
Fire Suppression (Hydrants)	448,226	493,500	-	493,500	499,000	550,000	550,000	56,500
Emergency Management	1,278	2,000	-	2,000	1,500	2,000	2,000	-
	8,811,980	9,565,594	-	9,565,594	9,025,631	10,492,700	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	Manager Increase/ (Decrease)
<u>Public Works</u>								
Administration	450,173	586,058	-	586,058	494,725	375,620	361,004	(225,054)
General Maintenance	1,706,162	1,839,369	-	1,839,369	1,769,492	1,982,842	1,882,842	43,473
Refuse Collection & Disposal	620,847	658,040	-	658,040	632,647	654,554	654,554	(3,486)
Recycling	328,342	341,717	-	341,717	329,368	479,491	479,491	137,774
Central Garage	728,471	739,838	-	739,838	722,461	742,785	742,785	2,947
	3,833,995	4,165,022	-	4,165,022	3,948,693	4,235,292	4,120,676	(44,346)
<u>Human Services</u>								
General Assistance	160,510	180,999	-	180,999	185,987	195,411	195,411	14,412
Health & Social Services	2,838	2,826	-	2,826	2,823	2,836	2,836	10
	163,348	183,825	-	183,825	188,810	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	2,250,133
	35,802,547	38,132,210	-	38,132,210	36,727,864	40,382,343	40,382,343	2,250,133
<u>Recreation & Culture</u>								
Recreation Administration	441,678	455,309	-	455,309	448,866	471,504	471,504	16,195
Buildings & Grounds Maintenance	776,354	895,868	48,593	944,461	861,645	1,054,139	984,929	89,061
Recreation Building	216,391	211,729	17,995	229,724	216,855	248,877	248,877	37,148
Teen Center	17,000	17,525	-	17,525	17,525	20,000	18,051	526
People Plus Center	128,648	132,750	-	132,750	132,750	156,000	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	44,081
	3,017,995	3,197,541	66,588	3,264,129	3,157,001	3,548,745	3,388,355	190,814

**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	Manager Increase/ (Decrease)
<u>County Tax</u>	1,517,700	1,565,279	-	1,565,279	1,565,279	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	24,844
<u>Unclassified</u>								
Promotion & Development	231,419	284,094	(641)	283,453	278,492	287,840	282,840	(1,254)
Additional School Assistance	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	200
Contingency Reserve	(113,559)	181,408	(6,000)	175,408	(100,000)	200,000	200,000	18,592
	130,537	478,502	(6,641)	471,861	190,492	501,040	496,040	17,538
<u>Debt Service</u>								
Principal & Interest Payments	873,286	992,458	-	992,458	992,458	1,054,383	970,543	(21,915)
	873,286	992,458	-	992,458	992,458	1,054,383	970,543	(21,915)
Total Expenditures	57,797,575	62,285,378	68,844	62,354,222	59,680,932	66,493,207	65,906,240	3,620,862
<u>Other Uses of Funds</u>								
To Other Funds - Special Revenue	4,500	-	4,500	4,500	4,500	-	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	322,042
To Other Funds - Enterprise	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	392,042
TOTAL EXPENDITURES & OTHER USES	60,069,985	63,986,336	73,344	64,059,680	61,386,390	69,066,207	67,999,240	4,012,904

**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	Manager Increase/ (Decrease)
TOTAL EXPENDITURES & OTHER USES	60,069,985	63,986,336	73,344	64,059,680	61,386,390	69,066,207	67,999,240	4,012,904
Revenues & Other Sources	18,422,024	20,064,754	73,344	20,138,098	17,837,648	20,988,636	21,255,379	1,190,625
Net Before SRS	41,647,961	43,921,582	-	43,921,582	43,548,742	48,077,571	46,743,861	2,822,279
State Revenue Sharing	1,159,148	1,138,850	-	1,138,850	1,211,641	1,300,000	1,450,000	311,150
NET REQUIRED FROM PROPERTY TAXES		42,782,732				46,777,571	45,293,861	2,511,129
Plus Allowances:								
Deferred Property Taxes		200,000				200,000	200,000	-
Tax Abatements		75,000				75,000	75,000	-
Other		8,607				(2,824)	1,335	(7,272)
TOTAL FROM PROPERTY TAXES		43,066,339				47,049,747	45,570,196	2,503,857
TAXABLE VALUATION		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	-
Plus State Share BETE		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	(0)
TAX RATE		18.92				20.67	20.02	1.10
						<i>(estimated)</i>	<i>(estimated)</i>	
						9.25%	5.81%	

**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	Manager Increase/ (Decrease)
REIMBURSEMENT CALCULATIONS								
Homestead Reimbursement Calculation								
Homestead Exempt Value		89,013,200				89,013,200	89,013,200	-
Homestead Reimbursement %		62.50%				62.50%	62.50%	
Homestead Reimbursement		1,052,581				1,149,939	1,113,778	61,197
BETE Reimbursement Calculation								
BETE Exempt Value		70,456,600				70,456,600	70,456,600	-
BETE Reimbursement %		52.85%				52.85%	52.85%	
BETE Reimbursement		704,498				769,660	745,457	40,959
Property Tax Commitment		41,309,260				45,130,148	43,710,961	2,401,701



TOWN OF BRUNSWICK, MAINE

MUNICIPAL BUDGET 2019-20 Manager's Proposed – April 4, 2019

Detailed Financial Information

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

		2017-18	2018-19	2018-19	2018-19	2018-19	2019-20	2019-20	Manager	Dept to Mgr
		Actual	Adopted	Adjustments	Adjusted	Estimated	Department	Manager	Increase/ (Decrease)	Change
<u>Taxes</u>										
111191-41110	Auto Excise Tax	3,591,504	3,300,000	-	3,300,000	3,650,000	3,400,000	3,450,000	150,000	50,000
111191-41111	Watercraft Excise Tax	22,944	25,000	-	25,000	23,000	24,000	24,000	(1,000)	-
111191-41112	Aircraft Excise Tax	4,363	2,800	-	2,800	5,000	3,000	3,000	200	-
111190-41105	Interest on Taxes	70,308	70,000	-	70,000	60,000	65,000	65,000	(5,000)	-
111190-41106	Tax Lien Costs	15,866	15,000	-	15,000	14,500	14,000	14,000	(1,000)	-
111190-41107	Tax Lien Interest	20,730	16,000	-	16,000	19,000	17,000	17,000	1,000	-
111190-41109	Payments In Lieu Of Taxes (PILOT)	255,321	250,000	-	250,000	395,000	300,000	380,000	130,000	80,000
		3,981,036	3,678,800	-	3,678,800	4,166,500	3,823,000	3,953,000	274,200	130,000
<u>Intergovernmental</u>										
131190-43102	State Tax Exemptions	41,727	45,000	-	45,000	64,000	50,000	50,000	5,000	-
131132-43103	Highway Grant Fund	204,128	200,000	-	200,000	203,242	200,000	200,000	-	-
131192-43106	Snowmobile Receipts	1,509	1,200	-	1,200	1,529	1,400	1,400	200	-
131142-43104	Gen. Asst. Reimbursement	41,111	25,000	-	25,000	40,000	35,000	35,000	10,000	-
131152-43108	IFW- Mere Point Boat Launch	9,999	9,999	-	9,999	9,999	9,999	9,999	-	-
131192-43105	Emergency Preparedness	-	-	-	-	66,943	-	-	-	-
		298,474	281,199	-	281,199	385,713	296,399	296,399	15,200	-
<u>Administration</u>										
141211-44121	Property Rental	1,200	1,200	-	1,200	1,200	1,200	1,200	-	-
191011-49000	Miscellaneous	-	-	-	-	15,000	-	-	-	-
		1,200	1,200	-	1,200	16,200	1,200	1,200	-	-
<u>Finance Department</u>										
121111-42207	Passport Fees	20,070	16,000	-	16,000	22,000	18,000	18,000	2,000	-
121111-42209	Passport Photos	6,825	6,000	-	6,000	7,000	6,000	6,000	-	-
141111-44110	Auto Registration Fees	52,577	50,000	-	50,000	51,000	50,000	50,000	-	-
141111-44111	Boat, ATV, Snowmobile Regs.	1,622	1,500	-	1,500	1,600	1,500	1,500	-	-
191111-49000	Miscellaneous	2,580	3,000	-	3,000	3,000	3,000	3,000	-	-
		83,674	76,500	-	76,500	84,600	78,500	78,500	2,000	-

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

		2017-18	2018-19	2018-19	2018-19	2018-19	2019-20	2019-20	Manager	Dept to Mgr
		Actual	Adopted	Adjustments	Adjusted	Estimated	Department	Manager	Increase/ (Decrease)	Change
<u>Codes Enforcement</u>										
121411-42100	Building Permits	192,603	175,000	-	175,000	275,000	233,801	225,000	50,000	(8,801)
121411-42101	Electrical Permits	38,133	35,000	-	35,000	55,000	46,567	45,000	10,000	(1,567)
121411-42102	Plumbing Permits	32,777	25,000	-	25,000	38,000	35,389	32,500	7,500	(2,889)
121411-42103	Zoning Board Fees	300	-	-	-	-	-	-	-	-
		263,813	235,000	-	235,000	368,000	315,757	302,500	67,500	(13,257)
<u>Town Clerk</u>										
121611-42200	Hunting & Fishing Licenses	857	600	-	600	600	600	600	-	-
121611-42201	Dog Licenses	2,949	2,650	-	2,650	2,650	2,750	2,750	100	-
121611-42202	Vital Statistics	47,741	48,000	-	48,000	48,000	47,500	47,500	(500)	-
121611-42203	General Licenses	34,503	31,435	-	31,435	31,435	32,875	32,875	1,440	-
121611-42204	Victualer Licenses	21,888	23,135	-	23,135	23,135	22,685	22,685	(450)	-
121611-42205	Shellfish Licenses	36,550	31,775	-	31,775	36,000	36,675	36,675	4,900	-
121611-42206	Neutered/Spayed Dog License	5,224	4,670	-	4,670	4,670	4,840	4,840	170	-
121611-42208	Postage Fees	1	-	-	-	-	-	-	-	-
121611-42210	Mooring Fees	17,200	16,100	-	16,100	16,100	16,200	16,200	100	-
121611-42215	Marijuana Licenses	-	-	-	-	-	1,400	1,400	1,400	-
151621-45103	Unlicensed Dogs	5,275	6,000	-	6,000	6,000	6,000	6,000	-	-
151611-45108	General License Late Penalty	345	225	-	225	225	225	225	-	-
151611-45109	Mooring Fee Late Penalty	1,150	500	-	500	500	500	500	-	-
151611-45110	Victualers License Late Penalty	450	270	-	270	270	270	270	-	-
151611-45111	Shellfish License Late Penalty	-	-	-	-	-	-	-	-	-
191611-49000	Miscellaneous	2,224	1,750	-	1,750	1,750	2,200	2,200	450	-
		176,357	167,110	-	167,110	171,335	174,720	174,720	7,610	-
<u>Planning Department</u>										
121911-42300	Planning Fees	49,986	28,000	-	28,000	39,000	44,493	44,493	16,493	-
191911-49000	Miscellaneous	417	150	-	150	350	384	384	234	-
		50,403	28,150	-	28,150	39,350	44,877	44,877	16,727	-

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

		2017-18	2018-19	2018-19	2018-19	2018-19	2019-20	2019-20	Manager	Dept to Mgr
		Actual	Adopted	Adjustments	Adjusted	Estimated	Department	Manager	Increase/ (Decrease)	Change
<u>Fire Department</u>										
122121-42400	Fire Code Permits	1,795	2,000	-	2,000	1,500	2,000	2,000	-	-
142121-44155	Ambulance Service Fees	1,076,058	900,000	-	900,000	1,000,000	900,000	950,000	50,000	50,000
142121-44166	Special Detail, Fire	2,216	1,000	-	1,000	2,000	1,500	1,500	500	-
152121-45104	Fire False Alarms	-	1,000	-	1,000	-	1,000	1,000	-	-
152121-45107	Fire Code Violation Fines	500	100	-	100	600	-	-	(100)	-
131122-43505	Emergency Mgmt Planning Grant	-	-	-	-	-	-	-	-	-
192121-49000	Miscellaneous	154	1,000	-	1,000	635	1,000	1,000	-	-
		1,080,723	905,100	-	905,100	1,004,735	905,500	955,500	50,400	50,000
<u>Police Department</u>										
122221-42500	Concealed Weapons Permits	581	400	-	400	400	400	400	-	-
122221-42501	Parking Permit Fee	270	300	-	300	300	300	300	-	-
142221-44161	Witness Fees	2,335	2,000	-	2,000	2,000	2,000	2,000	-	-
142221-44162	Police Reports	5,039	3,500	-	3,500	3,500	3,500	3,500	-	-
142221-44163	School Resource Officer	89,500	92,000	-	92,000	92,000	92,700	92,700	700	-
142221-44165	Special Details	3,046	3,000	-	3,000	3,000	3,000	3,000	-	-
142221-44167	Dispatch Services Fees	152,270	152,516	-	152,516	152,516	157,195	157,195	4,679	-
152221-45100	Ordinance Fines	823	800	-	800	800	200	200	(600)	-
152221-45101	Parking Violations	41,506	30,000	-	30,000	30,000	30,000	30,000	-	-
152221-45102	Leash Law Receipts	150	500	-	500	100	100	100	(400)	-
152221-45105	False Alarm Fines	225	100	-	100	100	100	100	-	-
152221-45106	Restitution	91	-	-	-	-	-	-	-	-
192221-49000	Miscellaneous	43,640	-	-	-	100	-	-	-	-
		339,476	285,116	-	285,116	284,816	289,495	289,495	4,379	-

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

		2017-18	2018-19	2018-19	2018-19	2018-19	2019-20	2019-20	Manager	Dept to Mgr
		Actual	Adopted	Adjustments	Adjusted	Estimated	Department	Manager	Increase/ (Decrease)	Change
<u>Public Works Department</u>										
123131-42600	Opening Permits	31,970	21,000	-	21,000	30,000	30,000	30,000	9,000	-
143131-44174	Labor & Materials	1,342	-	-	-	1,500	-	-	-	-
143431-44175	Solid Waste Recycling	24,278	15,000	-	15,000	15,000	15,000	15,000	-	-
193131-49000	Miscellaneous	30,141	1,500	-	1,500	10,000	1,500	1,500	-	-
		87,731	37,500	-	37,500	56,500	46,500	46,500	9,000	-
<u>General Assistance</u>										
194141-49103	General Assistance Recovery	-	-	-	-	-	-	-	-	-
194141-49000	Human Services Misc	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<u>Parks and Recreation</u>										
145051-44121	Rental of Property	2,200	1,500	-	1,500	2,000	2,000	2,000	500	-
195051-49000	Recreation Misc.	2,000	1,000	-	1,000	500	1,000	1,000	-	-
		4,200	2,500	-	2,500	2,500	3,000	3,000	500	-
<u>Unclassified</u>										
191192-49100	CATV Fees	292,008	275,000	-	275,000	284,000	275,000	275,000	-	-
161193-46100	Interest on General Funds	339,454	215,000	-	215,000	275,000	220,000	220,000	5,000	-
191111-49101	Workers Comp. Dividend	17,847	-	-	-	-	-	-	-	-
191111-49106	Workers Comp. Proceeds	42,252	-	-	-	17,900	-	-	-	-
191111-49104	Prop & Casualty Dividend	8,886	-	-	-	9,784	-	-	-	-
191111-49105	Postage & Handling	-	-	-	-	-	-	-	-	-
171952-47000	From BDC	30,000	25,000	-	25,000	25,000	25,000	25,000	-	-
		730,447	515,000	-	515,000	611,684	520,000	520,000	5,000	-
TOTAL MUNICIPAL REVENUE		7,097,534	6,213,175	-	6,213,175	7,191,933	6,498,948	6,665,691	452,516	166,743

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

		2017-18	2018-19	2018-19	2018-19	2018-19	2019-20	2019-20	Manager	Dept to Mgr
		Actual	Adopted	Adjustments	Adjusted	Estimated	Department	Manager	Increase/ (Decrease)	Change
<u>Education Revenues</u>										
134546-43120	State School Subsidy	10,542,828	9,858,866	-	9,858,866	9,858,866	11,058,375	11,058,375	1,199,509	-
144545-44100	Tuition, etc.	105,235	98,349	-	98,349	98,349	98,349	98,349	-	-
194545-49000	Miscellaneous	155,162	83,000	-	83,000	83,000	83,000	83,000	-	-
	TOTAL EDUCATION REVENUE	10,803,225	10,040,215	-	10,040,215	10,040,215	11,239,724	11,239,724	1,199,509	-
	TOTAL REVENUES	17,900,759	16,253,390	-	16,253,390	17,232,148	17,738,672	17,905,415	1,652,025	166,743
<u>Other Sources</u>										
191194-49150	Sale of General Assets	5,376	-	-	-	500	-	-	-	-
192294-49153	Sale of Vehicles - Police	5,500	-	-	-	-	-	-	-	-
192194-49151	Sale of Vehicles - Fire	4,000	-	-	-	5,000	-	-	-	-
199980-48099	From Other Funds	1,389	-	-	-	-	-	-	-	-
199980-48100	Special Revenue (TIF) Funds	505,000	600,000	-	600,000	600,000	638,600	638,600	38,600	-
	TOTAL OTHER SOURCES	521,265	600,000	-	600,000	605,500	638,600	638,600	38,600	-

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

		2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Adjusted	2018-19 Estimated	2019-20 Department	2019-20 Manager	Manager Increase/ (Decrease)	Dept to Mgr Change
<u>Use of General Fund Balances</u>										
181100-48000	Unassigned Fund Balance	-	500,000	30,000	530,000	-	500,000	500,000	-	-
181100-48000	Encumbrances	-	-	43,344	43,344	-	-	-	-	-
181100-48001	State Revenue Sharing Balance	-	100,000	-	100,000	-	-	100,000	-	100,000
184500-48004	Restricted Fund Balance - Education	-	2,611,364	-	2,611,364	-	2,111,364	2,111,364	(500,000)	-
	TOTAL USE OF BALANCES	-	3,211,364	73,344	3,284,708	-	2,611,364	2,711,364	(500,000)	100,000
	TOTAL REVS. O.S. & BALS.	18,422,024	20,064,754	73,344	20,138,098	17,837,648	20,988,636	21,255,379	1,190,625	266,743
<u>State Revenue Sharing</u>										
131192-43101	Revenue Sharing (a)	1,159,148	1,138,850	-	1,138,850	1,211,641	1,300,000	1,450,000	311,150	150,000
<u>Property Taxes</u>										
111190-41101	Property Taxes	41,663,285	43,066,339	-	43,066,339	41,644,052	47,049,747	45,570,196	2,503,857	(1,479,551)
111190-41103	Decrease/(Increase) in Deferred Tax	(42,289)	(200,000)	-	(200,000)	(50,000)	(200,000)	(200,000)	-	-
111190-41104	Tax Abatements	(258,172)	(75,000)	-	(75,000)	(360,518)	(75,000)	(75,000)	-	-
111190-41199	Other	-	(8,607)	-	(8,607)	-	2,824	(1,335)	7,272	(4,159)
	Subtotal	41,362,824	42,782,732	-	42,782,732	41,233,534	46,777,571	45,293,861	2,511,129	(1,483,710)
	TOTAL	60,943,996	63,986,336	73,344	64,059,680	60,282,823	69,066,207	67,999,240	4,012,904	(1,066,967)

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

	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>ADMINISTRATION - 11000</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	261,553	329,076	-	329,076	353,000	371,161	371,161	42,085
51110 Overtime	286	-	-	-	300	-	-	-
	261,839	329,076	-	329,076	353,300	371,161	371,161	42,085
EMPLOYEE BENEFITS								
51410 Social Security/FICA	16,455	21,542	-	21,542	21,905	24,174	24,174	2,632
51420 Medicare	3,848	5,029	-	5,029	5,123	5,654	5,654	625
51430 Maine PERS	24,843	32,908	-	32,908	35,205	37,116	37,116	4,208
51440 Health Benefit	62,400	66,000	-	66,000	66,000	90,000	90,000	24,000
51490 Deferred Compensation	14,038	13,888	-	13,888	14,000	14,078	14,078	190
	121,584	139,367	-	139,367	142,233	171,022	171,022	31,655
CONTRACTUAL SERVICES								
52021 Legal Services-Discretionary	104,140	95,500	-	95,500	93,000	-	-	(95,500)
52022 Legal Services-Cases	13,077	40,000	-	40,000	10,000	-	-	(40,000)
52030 Pro Servs - Medical	3,437	3,750	-	3,750	4,000	3,750	3,750	-
52090 Pro Servs - Other	20,449	15,000	-	15,000	15,000	15,000	15,000	-
52500 Postage	572	300	-	300	300	300	300	-
52510 Telephone	1,847	2,460	-	2,460	2,331	2,460	2,460	-
52520 Advertising	3,364	3,400	-	3,400	4,000	3,400	3,400	-
52530 Printing	2,225	2,500	-	2,500	2,500	2,500	2,500	-
52540 Photocopies	1,665	1,560	-	1,560	1,500	1,560	1,560	-
52610 Travel	845	400	-	400	350	400	400	-
52640 Training	490	2,500	-	2,500	600	2,500	2,500	-
52660 Personnel Testing	695	720	-	720	400	750	750	30
52661 Background Checks	1,582	1,000	-	1,000	1,200	1,300	1,300	300
52670 Membership & Dues	814	1,995	-	1,995	1,100	1,995	1,995	-
	155,202	171,085	-	171,085	136,281	35,915	35,915	(135,170)

	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>ADMINISTRATION - 11000</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	3,057	1,600	-	1,600	1,500	2,400	2,400	800
	3,057	1,600	-	1,600	1,500	2,400	2,400	800
PROGRAMS								
51460 Life Insurance (Retirees)	11,301	10,800	-	10,800	11,000	10,800	10,800	-
51465 Medical/Dep Care	3,910	4,315	-	4,315	4,000	4,315	4,315	-
55105 Personnel Board	290	300	-	300	300	300	300	-
	15,501	15,415	-	15,415	15,300	15,415	15,415	-
TOTAL	557,183	656,543	-	656,543	648,614	595,913	595,913	(60,630)

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

Salaries, Full-time:

Town Manager	112,000	112,000
Assistant Town Manager	93,618	93,618
Administrative Assistant	54,701	54,701
Human Resources Manager	72,722	72,722
Administrative Floater	36,058	36,058
Two day calculation	2,062	2,062
	371,161	371,161

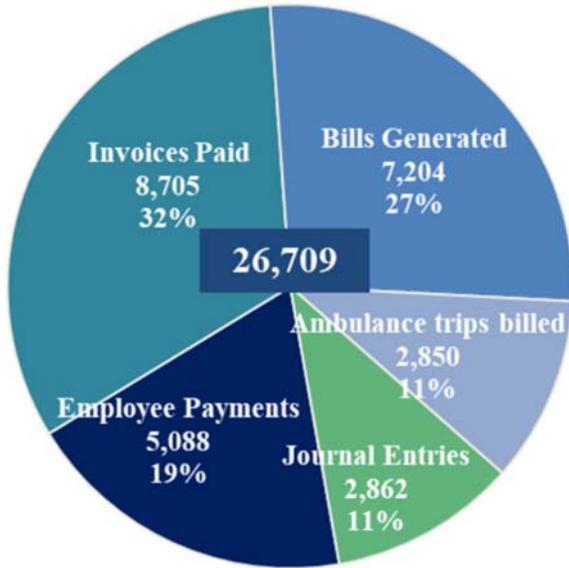
The Town Manager's benefit package includes deferred compensation.

The funding and accounting for legal services have been moved to the Municipal Officers budget, account 11200, as the town council appoints the town attorney.

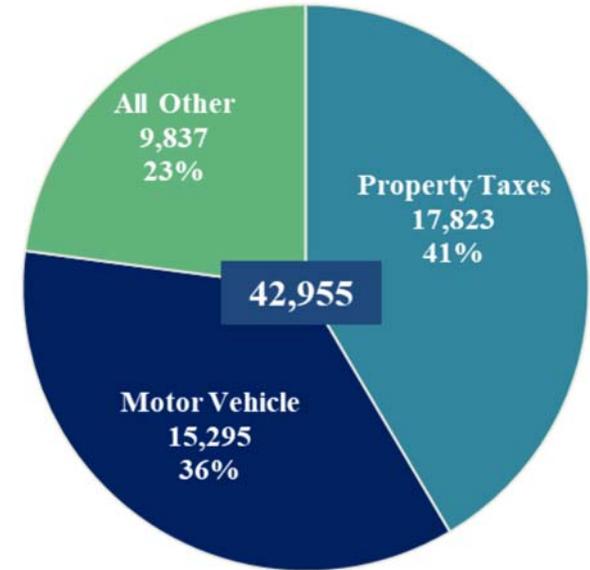
FINANCE DEPARTMENT

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

Accounting Transactions

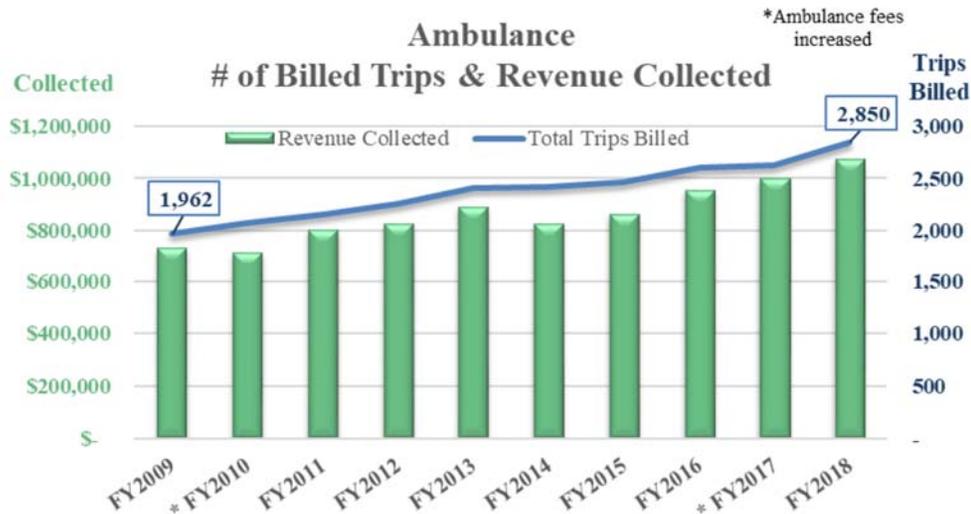


Public Counter Transactions

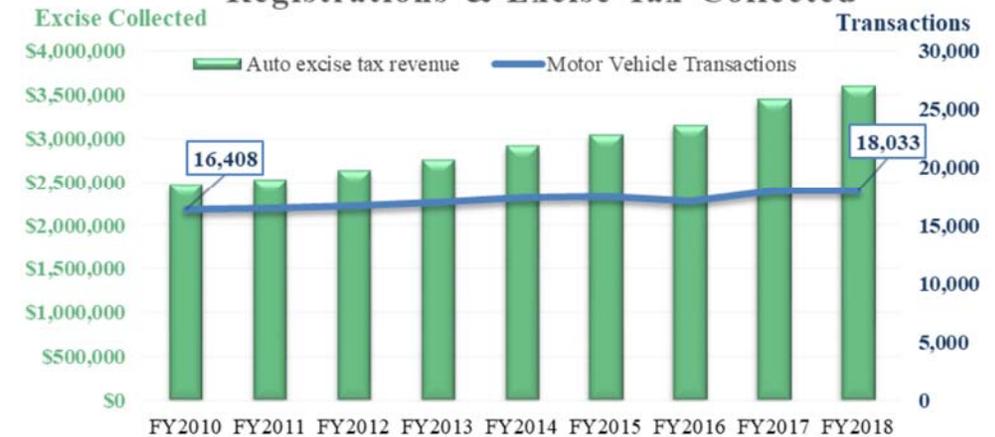


The tax office serves the Town's residents with motor vehicle, boat and ATV registrations, passport applications, and payments of all Town bills.

Ambulance



Motor Vehicle Registrations & Excise Tax Collected



	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>FINANCE DEPARTMENT - 11100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	456,854	443,363	-	443,363	450,000	459,185	459,185	15,822
51040 Wages, Part-time	4,390	2,000	-	2,000	23,000	2,000	2,000	-
51110 Overtime	621	2,000	-	2,000	1,800	2,000	2,000	-
	461,865	447,363	-	447,363	474,800	463,185	463,185	15,822
EMPLOYEE BENEFITS								
51410 Social Security/FICA	28,390	27,766	-	27,766	28,500	29,367	29,367	1,601
51420 Medicare	6,640	6,494	-	6,494	6,500	6,868	6,868	374
51430 Maine PERS	34,021	35,720	-	35,720	34,000	35,933	35,933	213
51440 Health Benefit	122,864	132,000	-	132,000	132,000	144,000	144,000	12,000
51490 Deferred Compensation	5,700	5,758	-	5,758	5,900	6,111	6,111	353
	197,615	207,738	-	207,738	206,900	222,279	222,279	14,541
CONTRACTUAL SERVICES								
52015 Banking Services	3,146	-	-	-	-	-	-	-
52090 Pro Servs - Other	2,360	6,080	-	6,080	6,000	5,430	5,430	(650)
52260 R & M Equipment	4,484	9,047	-	9,047	8,000	4,346	4,346	(4,701)
52360 Equipment Rental	1,450	1,540	-	1,540	1,464	2,260	2,260	720
52500 Postage	17,959	19,763	-	19,763	19,384	20,258	20,258	495
52510 Telephone	1,747	2,160	-	2,160	1,821	2,160	2,160	-
52530 Printing	8,884	15,912	-	15,912	13,500	16,353	16,353	441
52540 Photocopies	2,537	4,620	-	4,620	3,800	4,200	4,200	(420)
52610 Travel	283	1,000	-	1,000	650	1,000	1,000	-
52640 Training	2,276	9,750	-	9,750	7,000	9,750	9,750	-
52670 Membership & Dues	824	760	-	760	760	760	760	-
52870 Licenses	4,375	4,375	-	4,375	5,125	7,065	7,065	2,690
52871 Filing Fees	-	500	-	500	-	500	500	-
52880 Registry of Deeds	8,637	9,880	-	9,880	9,232	9,880	9,880	-
	58,962	85,387	-	85,387	76,736	83,962	83,962	(1,425)

	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>FINANCE DEPARTMENT - 11100</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	3,099	2,500	-	2,500	2,138	2,500	2,500	-
53030 Computer Supplies	569	8,000	-	8,000	400	650	650	(7,350)
53062 Publications	3,629	990	-	990	793	1,960	1,960	970
	7,297	11,490	-	11,490	3,331	5,110	5,110	(6,380)
TOTAL	725,739	751,978	-	751,978	761,767	774,536	774,536	22,558

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

Salaries, Full-time:

Finance Director	93,618	93,618
Deputy Director	76,652	76,652
Accounting Asst.	46,137	46,137
Accounting Asst.	58,300	58,300
Office Manager - Tax	60,305	60,305
Assistant Tax Collector	48,034	48,034
Assistant Tax Collector	40,545	40,545
Assistant Tax Collector	37,659	37,659
Two day calculation	2,575	2,575
From Enterprise Fund	(4,640)	(4,640)
	459,185	459,185

	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>TECHNOLOGY SERVICES - 11150</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	65,518	68,148	-	68,148	68,148	71,030	71,030	2,882
	65,518	68,148	-	68,148	68,148	71,030	71,030	2,882
EMPLOYEE BENEFITS								
51410 Social Security/FICA	3,806	4,248	-	4,248	4,248	4,426	4,426	178
51420 Medicare	890	993	-	993	933	1,035	1,035	42
51430 Maine PERS	6,300	6,815	-	6,815	6,815	7,103	7,103	288
51440 Health Benefit	15,600	16,500	-	16,500	16,500	18,000	18,000	1,500
	26,596	28,556	-	28,556	28,496	30,564	30,564	2,008
CONTRACTUAL SERVICES								
52070 Computer Services	74,393	86,578	-	86,578	84,000	99,480	99,480	12,902
52139 Computer Disposal	-	300	-	300	300	300	300	-
52260 R&M Equipment	6,019	6,000	-	6,000	4,000	6,000	6,000	-
52510 Telephone	360	360	-	360	360	360	360	-
52516 Internet Services	36,913	21,844	-	21,844	36,913	1,730	1,730	(20,114)
52530 Printing	48	62	-	62	50	51	51	(11)
52540 Photocopies	-	35	-	35	10	35	35	-
52610 Travel	-	500	-	500	150	500	500	-
52640 Training	163	200	-	200	-	2,200	2,200	2,000
52670 Membership/Dues	-	400	-	400	-	400	400	-
52870 Licenses	102,352	113,466	-	113,466	113,466	123,986	113,986	520
	220,248	229,745	-	229,745	239,249	235,042	225,042	(4,703)

	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>TECHNOLOGY SERVICES - 11150</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	52	350	-	350	300	3,750	3,750	3,400
53030 Computer Supplies	28,709	29,400	-	29,400	29,400	31,150	5,000	(24,400)
	28,761	29,750	-	29,750	29,700	34,900	8,750	(21,000)
CAPITAL								
56600 Capital Equipment	40,137	35,000	-	35,000	25,000	20,000	20,000	(15,000)
	40,137	35,000	-	35,000	25,000	20,000	20,000	(15,000)
TOTAL	381,260	391,199	-	391,199	390,593	391,536	355,386	(35,813)

This account funds general information technology costs of the Town. Computer Services funds the outsourcing of a significant portion of the Town's IT administration and monitoring. Funding for internet services has been reduced due to the anticipated completion of the Town's private dark-fiber

Salaries Full-time:

IT/Cable Manager	70,624	70,624
Two day calculation	406	406
	71,030	71,030

	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>MUNICIPAL OFFICERS - 11200</u>								
PERSONNEL SERVICES								
51090 Stipends - Town Council	18,500	18,500	-	18,500	18,500	18,500	18,500	-
	18,500	18,500	-	18,500	18,500	18,500	18,500	-
EMPLOYEE BENEFITS								
51410 Social Security/FICA	1,147	1,147	-	1,147	1,147	1,147	1,147	-
51420 Medicare	268	268	-	268	269	268	268	-
	1,415	1,415	-	1,415	1,416	1,415	1,415	-
CONTRACTUAL SERVICES								
52010 Audit Services	36,500	39,500	-	39,500	36,000	37,500	37,500	(2,000)
52020 Legal Services	-	-	-	-	-	150,000	147,500	147,500
52090 Pro Servs - Other	27	500	-	500	50	500	500	-
52520 Advertising	4,106	4,000	-	4,000	4,000	4,000	4,000	-
52540 Photocopies	2,570	3,000	-	3,000	3,000	3,000	3,000	-
52640 Training	98	500	-	500	200	500	500	-
52670 Membership & Dues	20,070	20,500	-	20,500	20,500	21,000	23,500	3,000
	63,371	68,000	-	68,000	63,750	216,500	216,500	148,500
MATERIALS & SUPPLIES								
53010 General Supplies	1,056	1,500	-	1,500	1,500	1,500	1,500	-
	1,056	1,500	-	1,500	1,500	1,500	1,500	-
TOTAL	84,342	89,415	-	89,415	85,166	237,915	237,915	148,500

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

The budget for legal services is included here as the town attorney is appointed by the town council. This cost was previously funded in the Administration budget, 11000

	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>TOWN HALL BUILDING - 11210</u>								
PERSONNEL SERVICES	41,560	-	-	-	-	-	-	-
EMPLOYEE BENEFITS	13,030	-	-	-	-	-	-	-
CONTRACTUAL SERVICES								
52090 Professional Services	8,340	11,868	-	11,868	10,000	11,868	11,868	-
52100 Electricity	74,873	80,400	-	80,400	75,000	80,400	80,400	-
52110 Water	2,043	2,250	-	2,250	2,100	2,250	2,250	-
52120 Sewer	930	1,056	-	1,056	1,100	1,056	1,056	-
52130 Rubbish Disposal	3,859	1,769	-	1,769	2,000	1,769	1,769	-
52150 Custodial Services	1,327	38,200	-	38,200	35,000	38,200	38,200	-
52220 R & M Building	17,085	24,900	-	24,900	25,000	24,900	24,900	-
52260 R & M Equipment	428	3,000	-	3,000	1,500	3,000	3,000	-
52360 Equipment Rental	70	350	-	350	100	350	350	-
52510 Telephone	2,492	2,400	-	2,400	2,000	2,400	2,400	-
52530 Printing	3	50	-	50	-	50	50	-
52540 Photocopies	-	50	-	50	-	50	50	-
52610 Travel	254	500	-	500	-	500	500	-
52640 Training	-	250	-	250	-	250	250	-
	111,704	167,043	-	167,043	153,800	167,043	167,043	-
MATERIALS & SUPPLIES								
53010 General Supplies	2,115	1,620	-	1,620	2,000	1,620	1,620	-
53125 Natural Gas	864	2,250	-	2,250	1,000	2,250	2,250	-
53150 Janitorial Supplies	4,040	4,486	-	4,486	3,000	4,486	4,486	-
53710 Clothing	-	500	-	500	-	500	500	-
53730 Minor Equip/Hand Tools	1,587	2,000	-	2,000	1,000	2,000	2,000	-
	8,606	10,856	-	10,856	7,000	10,856	10,856	-
TOTAL	174,900	177,899	-	177,899	160,800	177,899	177,899	-

Beginning in the fiscal year 2018-19, the Town Hall Facilities Foreman position was eliminated. Maintenance functions assumed by Parks and Recreation Dept - Buildings & Grounds Division, and the Custodial Services budget reflects the amount credited to that Division for the services provided

Natural Gas	900	therms	2.50	2,250	2,250
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	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>RISK MANAGEMENT - 11230</u>								
PERSONNEL SERVICES								
51510 Unemployment Compensation	11,393	20,000	-	20,000	5,000	20,000	20,000	-
51520 Worker's Compensation	262,427	286,000	-	286,000	282,201	296,000	296,000	10,000
	273,820	306,000	-	306,000	287,201	316,000	316,000	10,000
CONTRACTUAL SERVICES								
52410 Comp General Liability	23,993	30,000	-	30,000	23,947	30,000	30,000	-
52420 Property Insurance	14,823	15,564	-	15,564	14,119	14,825	14,825	(739)
52421 Electronic Data Process	2,062	2,165	-	2,165	2,147	2,254	2,254	89
52423 Boiler & Machinery	3,089	3,243	-	3,243	3,107	3,262	3,262	19
52425 Fine Arts	210	300	-	300	210	300	300	-
52430 Vehicle	57,179	60,038	-	60,038	59,788	62,777	62,777	2,739
52435 Mobile Equip & Inland Marine	11,525	12,101	-	12,101	12,330	12,947	12,947	846
52440 Pub Official Liability	11,742	13,000	-	13,000	11,112	13,000	13,000	-
52452 Ambulance Malpractice	3,336	3,336	-	3,336	3,336	3,336	3,336	-
52454 Police Prof Liability	20,779	21,818	-	21,818	21,355	22,423	22,423	605
52460 Firefighter Accident	350	500	-	500	350	500	500	-
52475 Crime Coverage	2,065	2,100	-	2,100	1,962	2,100	2,100	-
52480 Library Insurance	18,781	19,007	-	19,007	19,315	20,281	20,281	1,274
52498 Miscellaneous	-	1,000	-	1,000	500	1,000	1,000	-
	169,934	184,172	-	184,172	173,578	189,005	189,005	4,833
PROGRAMS								
55000 Program	(3,509)	-	-	-	-	-	-	-
	(3,509)	-	-	-	-	-	-	-
TOTAL	440,245	490,172	-	490,172	460,779	505,005	505,005	14,833

	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
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RISK MANAGEMENT - 11230

(continued)

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

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

Comprehensive General Liability: Funds coverage for general liability exposures.

Property: This funds coverage of the Town's property.

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

Boiler & Machinery: Funds coverage for boilers located in a variety of Town buildings.

Fine Arts: Funds coverage for fine art owned by the Town.

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

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

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

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

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

Firefighter Accident: Funds accident insurance for call firefighters.

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

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

Miscellaneous: Funds a variety of coverages, not included in the categories listed above.

	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>EMPLOYEE BENEFITS - 11240</u>								
PERSONNEL SERVICES								
51410 FICA	371,738	437,440	-	437,440	394,625	459,185	457,575	20,135
51420 Medicare	115,382	133,279	-	133,279	123,252	141,738	141,361	8,082
51430 Maine PERS	846,114	959,366	-	959,366	875,170	1,033,589	1,030,992	71,626
51440 Health Benefit	2,125,124	2,398,275	-	2,398,275	2,370,775	2,792,700	2,792,700	394,425
51460 Life Insurance	11,301	10,800	-	10,800	11,000	10,800	10,800	-
51465 Medical/Dep Care	3,910	4,315	-	4,315	4,000	4,315	4,315	-
51490 Deferred Compensation	64,634	65,912	-	65,912	67,592	61,994	61,994	(3,918)
	3,538,203	4,009,387	-	4,009,387	3,846,414	4,504,321	4,499,737	490,350
<i>Distributed to Departments</i>	(3,538,203)	(4,009,387)	-	(4,009,387)	(3,846,414)	(4,504,321)	(4,499,737)	(490,350)
TOTAL	-	-	-	-	-	-	-	-

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

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

Maine Public Employees Retirement System: Brunswick joined the Maine Public Employees Retirement System (MainePERS) as a participating district on July 1, 1950. In 1995 the Town joined the Consolidated Participating Local District (PLD) plan. Firefighters and Police have special plan provisions that allow them to retire after 20 or 25 years of service, regardless of age. The Town's contribution rates to MainePERS are established annually by an actuarial analysis. The employer contribution rate for firefighters is 12.8% and 16.2% for police officers. For all other employees the rate is 10%.

Health Benefit: Includes funding for both health insurance and health insurance buy-back. Health insurance is provided through the Maine Municipal Employees Health Trust (MMEHT), with the Town paying 85% of the premium; employees pay 15%. The budget reflects an estimated rate increase of 10% for January 1, 2020. Buy-back is a cash payment for those who elect not to take health insurance. Beginning with the 2013-14 budget, the health benefit is charged to departments on a per employee basis. The rate per eligible employee for 2019-20 is \$18,000, which represents a blended rate of all coverage options.

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

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

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

	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>CABLE TV - 11250</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	36,501	43,732	-	43,732	43,732	45,620	45,620	1,888
51040 Wages, Part-time	3,040	4,000	-	4,000	5,000	5,500	5,500	1,500
	39,541	47,732	-	47,732	48,732	51,120	51,120	3,388
EMPLOYEE BENEFITS								
51410 Social Security/FICA	2,324	2,960	-	2,960	2,960	3,169	3,169	209
51420 Medicare	544	692	-	692	692	741	741	49
51430 Maine PERS	3,511	4,373	-	4,373	4,373	4,562	4,562	189
51440 Health Benefit	15,600	16,500	-	16,500	16,500	18,000	18,000	1,500
	21,979	24,525	-	24,525	24,525	26,472	26,472	1,947
CONTRACTUAL SERVICES								
52260 R & M Equipment	4,205	4,440	-	4,440	4,440	4,440	4,440	-
52510 Telephone	616	750	-	750	700	750	750	-
52530 Printing	27	68	-	68	34	68	68	-
52540 Photocopies	-	53	-	53	10	53	53	-
52610 Travel	-	100	-	100	100	100	100	-
52640 Training	-	1,700	-	1,700	200	1,700	1,700	-
52670 Membership & Dues	50	300	-	300	300	300	300	-
52870 Licenses	3,868	4,837	-	4,837	4,800	4,948	4,948	111
	8,766	12,248	-	12,248	10,584	12,359	12,359	111
MATERIALS & SUPPLIES								
53010 General Supplies	3,241	1,550	-	1,550	1,550	1,550	1,550	-
53730 Minor Equipment	443	500	-	500	450	500	500	-
	3,684	2,050	-	2,050	2,000	2,050	2,050	-
TOTAL	73,970	86,555	-	86,555	85,841	92,001	92,001	5,446
	Salaries, Full-time			Cable TV Coordinator		45,362	45,362	
				Two Day Calculation		258	258	
						45,620	45,620	

	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>ASSESSING - 11300</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	167,282	176,189	-	176,189	160,000	174,411	160,855	(15,334)
51040 Wages, Part-time	6,282	2,000	-	2,000	-	-	-	(2,000)
51110 Overtime	687	2,225	-	2,225	1,500	4,225	4,225	2,000
	174,251	180,414	-	180,414	161,500	178,636	165,080	(15,334)
EMPLOYEE BENEFITS								
51410 Social Security/FICA	10,134	11,673	-	11,673	10,013	11,530	10,690	(983)
51420 Medicare	2,370	2,730	-	2,730	2,342	2,697	2,500	(230)
51430 Maine PERS	13,265	13,773	-	13,773	10,000	12,703	11,348	(2,425)
51440 Health Benefit	46,800	49,500	-	49,500	41,250	54,000	54,000	4,500
51490 Deferred Compensation	1,768	2,307	-	2,307	2,800	2,843	2,843	536
	74,337	79,983	-	79,983	66,405	83,773	81,381	1,398
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	400	4,125	625	4,750	1,000	4,125	20,073	15,948
52500 Postage	2,900	2,500	-	2,500	2,500	2,500	2,500	-
52510 Telephone	993	1,020	-	1,020	1,000	1,020	1,020	-
52530 Printing	1,939	2,725	-	2,725	1,900	2,725	2,725	-
52540 Photocopies	1,042	1,500	-	1,500	1,100	1,500	1,500	-
52610 Travel	2,313	4,846	-	4,846	1,800	4,846	4,846	-
52640 Training	1,645	4,040	-	4,040	1,800	4,000	4,000	(40)
52670 Membership & Dues	430	710	-	710	500	710	710	-
52870 Licenses	7,670	8,970	-	8,970	8,000	9,570	9,570	600
52880 Registry of Deeds	2,041	2,500	-	2,500	3,125	2,500	2,500	-
	21,373	32,936	625	33,561	22,725	33,496	49,444	16,508

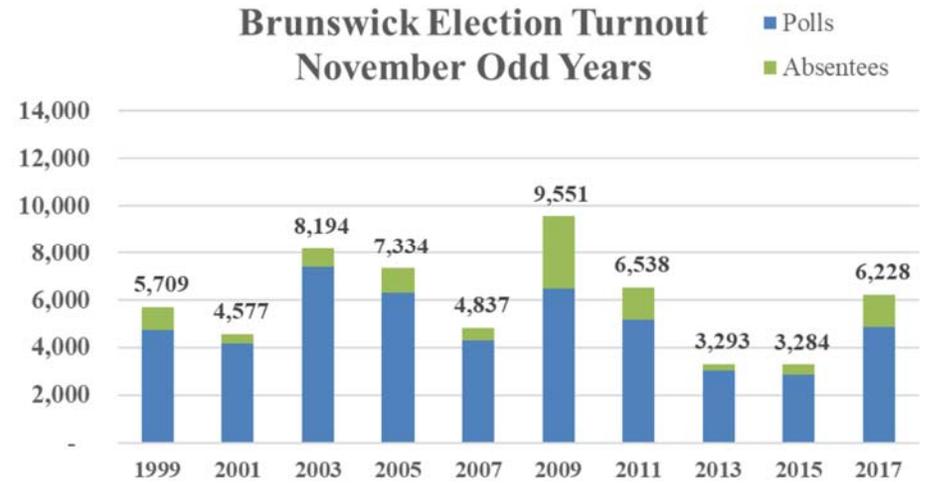
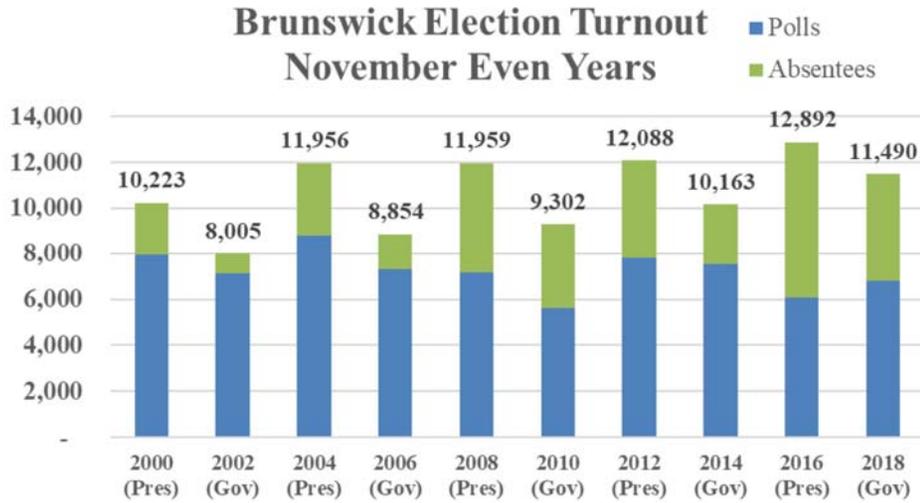
	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>ASSESSING - 11300</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	2,053	2,400	-	2,400	1,500	2,400	2,400	-
53030 Computer Supplies	-	900	-	900	200	900	900	-
53062 Publications	634	700	-	700	649	700	700	-
	2,687	4,000	-	4,000	2,349	4,000	4,000	-
TOTAL	272,648	297,333	625	297,958	252,979	299,905	299,905	2,572

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

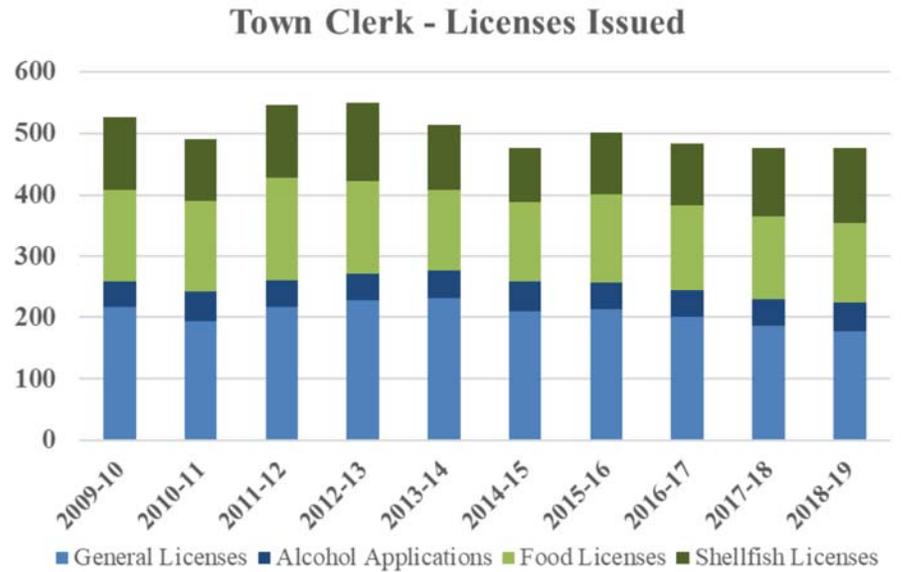
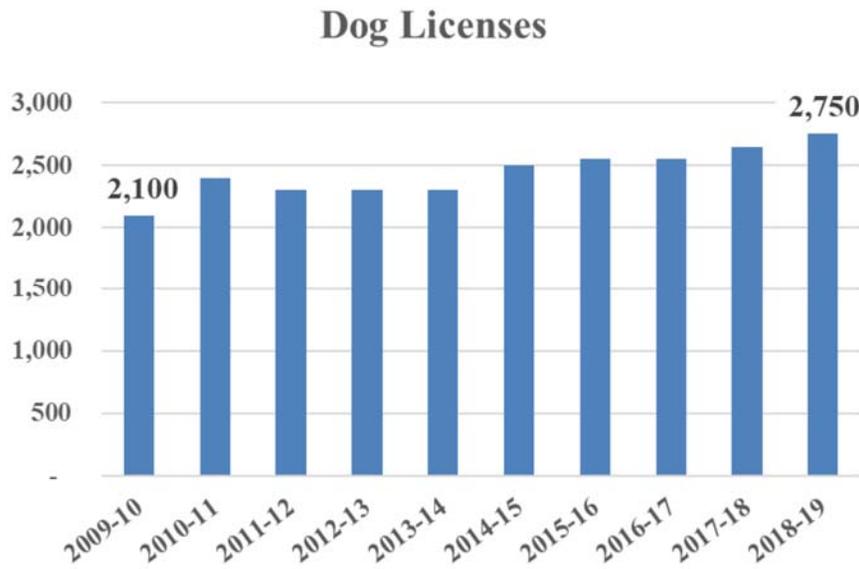
Salaries, Full-time:	Assessor	79,216	65,660
	Appraiser	47,113	47,113
	Appraiser	47,113	47,113
	Two day calculation	969	969
		174,411	160,855
Professional Services:	Book Binding	625	625
	Vision Programming	500	500
	AutoCAD Software	3,000	3,000
	Appraisal Consulting	-	15,948
		4,125	20,073

TOWN CLERK & ELECTIONS

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



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



	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>TOWN CLERK & ELECTIONS - 11600</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	180,093	181,658	-	181,658	181,658	183,936	183,936	2,278
51040 Wages, Part-time	27,140	45,425	-	45,425	45,425	64,229	64,229	18,804
51110 Overtime	2,465	6,252	-	6,252	6,252	7,723	7,723	1,471
	209,698	233,335	-	233,335	233,335	255,888	255,888	22,553
EMPLOYEE BENEFITS								
51410 Social Security/FICA	11,592	14,467	-	14,467	14,467	15,865	15,865	1,398
51420 Medicare	2,711	3,383	-	3,383	3,383	4,120	4,120	737
51430 Maine PERS	17,598	18,791	-	18,791	18,791	19,654	19,654	863
51440 Health Benefit	46,800	49,500	-	49,500	49,500	66,600	66,600	17,100
51490 Deferred Compensation	9	-	-	-	-	-	-	-
	78,710	86,141	-	86,141	86,141	106,239	106,239	20,098
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	6,364	10,325	-	10,325	10,325	10,300	10,300	(25)
52360 Equipment Rental	5,336	8,316	-	8,316	5,336	5,336	5,336	(2,980)
52500 Postage	1,349	4,516	-	4,516	4,516	3,730	3,730	(786)
52510 Telephone	1,390	1,786	-	1,786	1,786	1,786	1,786	-
52520 Advertising	1,427	950	-	950	850	950	950	-
52530 Printing	8,857	8,570	-	8,570	8,570	7,210	7,210	(1,360)
52540 Photocopies	1,629	3,010	-	3,010	3,010	3,010	3,010	-
52610 Travel	256	648	-	648	648	641	641	(7)
52640 Training	1,200	2,770	-	2,770	2,770	2,095	2,095	(675)
52670 Membership & Dues	505	510	-	510	510	650	650	140
	28,313	41,401	-	41,401	38,321	35,708	35,708	(5,693)

	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>TOWN CLERK & ELECTIONS - 11600</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	2,853	4,150	-	4,150	4,150	3,850	3,850	(300)
53062 Publications	-	75	-	75	75	75	75	-
	2,853	4,225	-	4,225	4,225	3,925	3,925	(300)
TOTAL	319,574	365,102	-	365,102	362,022	401,760	401,760	36,658

The Town Clerk is the recording officer of the Town and supervisor of elections. The office issues many types of licenses and permits.

Salaries Full-time:

Town Clerk	93,618	93,618
Deputy Clerk	47,583	47,583
Assistant Clerk	37,896	37,896
Additional straight time	3,838	3,838
Two day calculation	1,001	1,001
	183,936	183,936

Wages, Part-time:

Assistant Clerk	39,717	39,717
Pre Election	7,512	7,512
Election Preparation/Training	3,100	3,100
Election Day (2)	13,900	13,900
	64,229	64,229

Professional Services:

Election Programming	4,150	4,150
Code Supplement	4,650	4,650
Book binding, AVS Local programming, Record destruction	1,500	1,500
	10,300	10,300

	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>ENGINEERING - 11800</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	-	-	-	-	-	152,729	152,729	152,729
	-	-	-	-	-	152,729	152,729	152,729
EMPLOYEE BENEFITS								
51410 Social Security/FICA	-	-	-	-	-	9,469	9,469	9,469
51420 Medicare	-	-	-	-	-	2,215	2,215	2,215
51430 Maine PERS	-	-	-	-	-	15,273	15,273	15,273
51440 Health Benefit	-	-	-	-	-	36,000	36,000	36,000
	-	-	-	-	-	62,957	62,957	62,957
CONTRACTUAL SERVICES								
52061 GIS	-	-	-	-	-	11,200	11,200	11,200
52090 Pro Servs - Other	-	-	-	-	-	1,400	1,400	1,400
52240 R & M Vehicle	-	-	-	-	-	1,200	1,200	1,200
52260 R & M Equipment	-	-	-	-	-	3,070	3,070	3,070
52500 Postage	-	-	-	-	-	230	230	230
52510 Telephone	-	-	-	-	-	2,160	2,160	2,160
52540 Photocopies	-	-	-	-	-	710	710	710
52610 Travel	-	-	-	-	-	300	300	300
52640 Training	-	-	-	-	-	1,690	1,690	1,690
52670 Membership & Dues	-	-	-	-	-	1,230	1,230	1,230
	-	-	-	-	-	23,190	23,190	23,190
MATERIALS & SUPPLIES								
53020 Office Supplies	-	-	-	-	-	700	700	700
53075 Engineering Supplies	-	-	-	-	-	2,070	2,070	2,070
53220 Gasoline	-	-	-	-	-	3,000	3,000	3,000
53230 Oil & Lubricants	-	-	-	-	-	1,200	1,200	1,200
53240 Tires & Tubes	-	-	-	-	-	720	720	720
	-	-	-	-	-	7,690	7,690	7,690

	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>ENGINEERING - 11800</u>								
(continued)								
CAPITAL OUTLAY								
56600 Capital - Equipment	-	-	-	-	-	10,000	10,000	10,000
	-	-	-	-	-	10,000	10,000	10,000
TOTAL	-	-	-	-	-	256,566	256,566	256,566

This budget funds the Engineering Division for the Town. Previously, engineering services were budgeted within the Public Works Administration Department.

Salaries, Full-time:		Town Engineer	86,755	86,755
		Assistant Town Engineer	65,109	65,109
		Two day calculation	865	865
			152,729	152,729
Gasoline:	1,000	gallons at	3.00	3,000
Capital Outlay:		Engineering vehicle		10,000

PLANNING AND DEVELOPMENT

The Planning and Development Department includes the Codes Enforcement Division.

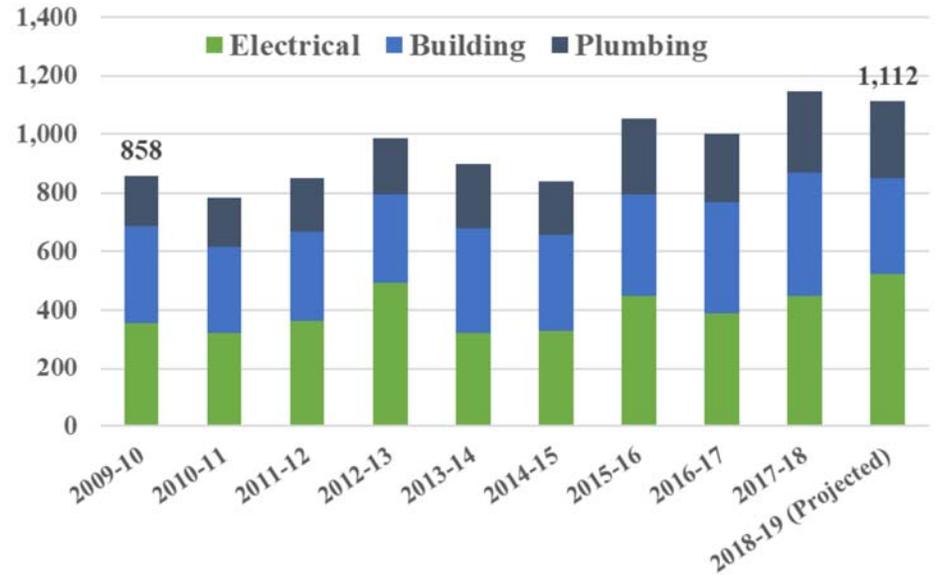
Services include:

- ◆ Building Permits
- ◆ Electrical Permits
- ◆ Plumbing Permits
- ◆ Inspections
- ◆ Easement Monitoring
- ◆ Code Enforcement
- ◆ Development Review
- ◆ Village Design Review
- ◆ Text & Map Amendments
- ◆ Special Projects
- ◆ Long Range Planning (Comprehensive Plan)
- ◆ GIS Mapping Updates
- ◆ Resident & Local Business Assistance
- ◆ Signage Review
- ◆ Boards, Commissions, and Committees:
 - ◇ Bicycle & Pedestrian Advisory Committee
 - ◇ Conservation Commission
 - ◇ Master Plan Implementation Commission
 - ◇ Planning Board
 - ◇ Shelter Task Force (Temporary)
 - ◇ Staff Review Committee
 - ◇ Village Review Board
 - ◇ Zoning Board of Appeals

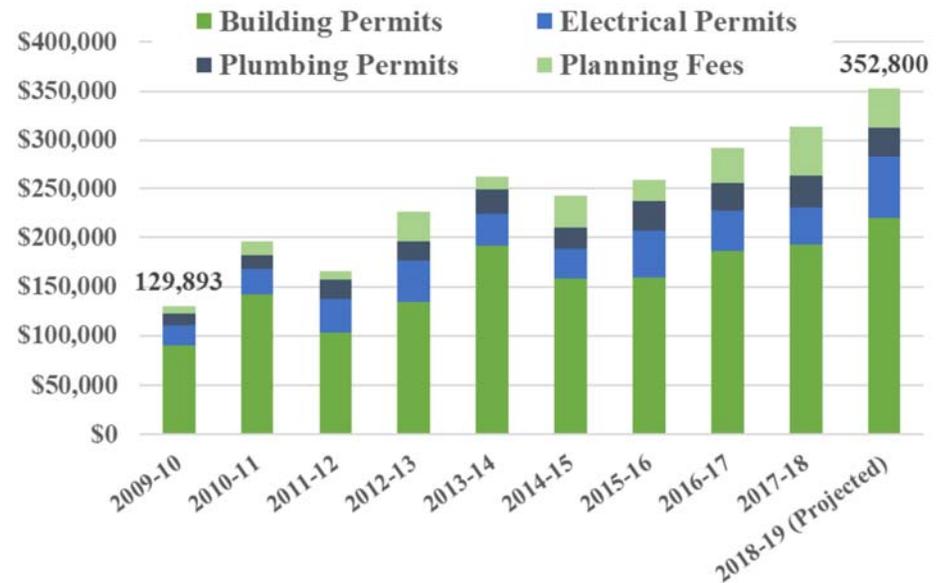
FY 2018-2019 Highlights:

- ◆ Approved Over 158,000 SF of New or Renovated Commercial/Office/Industrial Space
- ◆ Approved 40 New Dwelling Units
- ◆ Approved Four (4) Subdivisions
- ◆ Updating Comprehensive Plan 2008
- ◆ Updating Building and Planning Permit Fees
- ◆ Updating Village Review Board Design Guidelines
- ◆ Participating in Affordable Housing Discussions with the Community
- ◆ Application for Mere Brook Watershed Management Plan Grant in Process

Building Permits Issued



Planning & Codes Revenue



	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>PLANNING & DEVELOPMENT - 11900</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	316,461	341,530	-	341,530	341,530	351,863	351,863	10,333
51040 Wages, Part-time	11,973	16,360	-	16,360	16,360	14,920	14,920	(1,440)
	328,434	357,890	-	357,890	357,890	366,783	366,783	8,893
EMPLOYEE BENEFITS								
51410 Social Security/FICA	19,579	22,750	-	22,750	22,750	24,091	24,091	1,341
51420 Medicare	4,579	5,321	-	5,321	5,321	5,634	5,634	313
51430 Maine PERS	6,127	14,578	-	14,578	14,578	7,173	7,173	(7,405)
51440 Health Benefit	70,200	82,500	-	82,500	82,500	90,000	90,000	7,500
51490 Deferred Compensation	8,750	8,572	-	8,572	8,572	16,808	16,808	8,236
	109,235	133,721	-	133,721	133,721	143,706	143,706	9,985
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	29,308	42,500	2,272	44,772	42,500	70,500	70,500	28,000
52240 R & M Vehicle	1,210	2,100	-	2,100	2,100	2,100	2,100	-
52260 R & M Equipment	-	250	-	250	250	250	250	-
52500 Postage	2,654	3,500	-	3,500	3,500	3,725	3,725	225
52510 Telephone	2,645	3,048	-	3,048	3,048	3,084	3,084	36
52520 Advertising	4,573	4,000	-	4,000	4,000	4,000	4,000	-
52530 Printing	2,256	3,000	-	3,000	3,000	3,000	3,000	-
52540 Photocopies	4,237	5,000	-	5,000	5,000	5,000	5,000	-
52610 Travel	2,678	1,800	-	1,800	1,800	1,900	1,900	100
52640 Training	2,251	5,000	6,000	11,000	11,000	11,000	11,000	6,000
52670 Membership & Dues	874	2,360	-	2,360	2,360	2,415	2,415	55
	52,686	72,558	8,272	80,830	78,558	106,974	106,974	34,416
MATERIALS & SUPPLIES								
53010 General Supplies	3,919	1,700	-	1,700	1,700	2,580	2,580	880
53020 Office Supplies	2,259	2,300	-	2,300	2,300	2,300	2,300	-
53030 Computer Supplies	-	-	-	-	-	2,379	2,379	2,379
53062 Publications	1,325	993	-	993	993	1,019	1,019	26
53220 Gasoline	742	1,200	-	1,200	1,200	1,401	1,401	201
	8,245	6,193	-	6,193	6,193	9,679	9,679	3,486

	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>PLANNING & DEVELOPMENT - 11900</u>								
(continued)								
PROGRAMS								
55113 Conservation Commission	-	250	-	250	250	250	250	-
	-	250	-	250	250	250	250	-
TOTAL	498,600	570,612	8,272	578,884	576,612	627,392	627,392	56,780

This budget funds the operation of the Planning Department and Codes Enforcement Division. The Department provides support to the Planning Board.

Salaries, Full-time:

Director of Planning & Development	85,679	85,679
Planner	71,324	71,324
Technical Support Specialist	50,411	50,411
Codes Enforcement Officer	78,749	78,749
Inspections Officer	63,740	63,740
Two day calculation	1,960	1,960
	351,863	351,863

Wages, Part-time:

Planning Board Recording Secretary	10,000	10,000
Village Review Board Recording Secretary	2,475	2,475
Conservation Commission Recording Secretary	660	660
Zoning Board of Appeals Recording Secretary	420	420
Intern	365	365
	1,000	1,000
	14,920	14,920

Professional Services:

Mere Brook Watershed Mgmt Plan (Grant Match)	32,500	32,500
2018 Comp Plan Update	20,000	20,000
General	8,000	8,000
Cooks Corner Design Standards	10,000	10,000
	70,500	70,500

Gasoline:	467 gallons at	3.00	1,401	1,401
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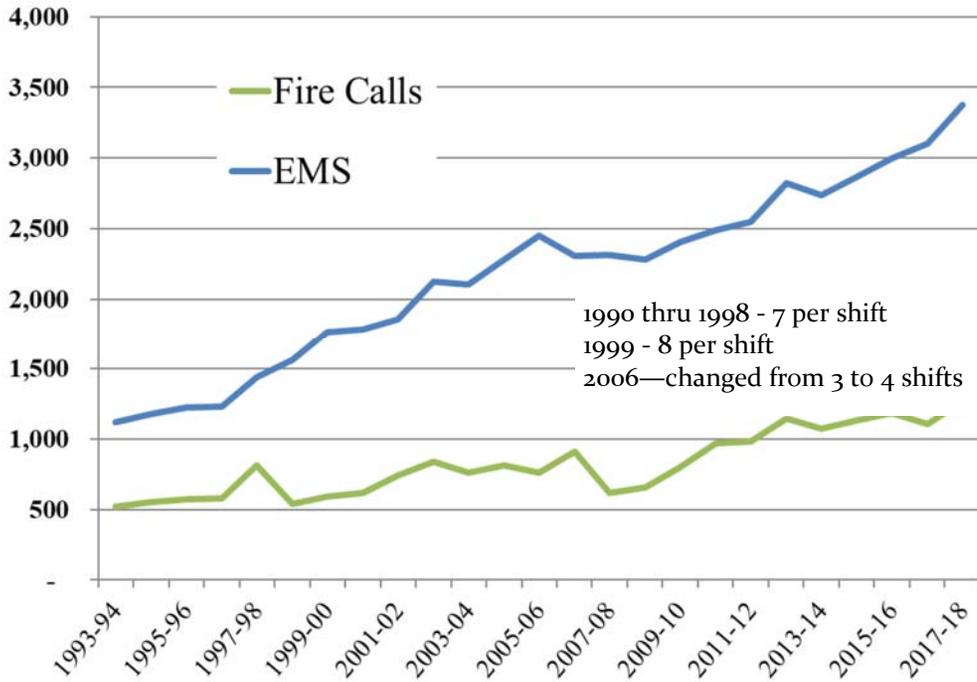
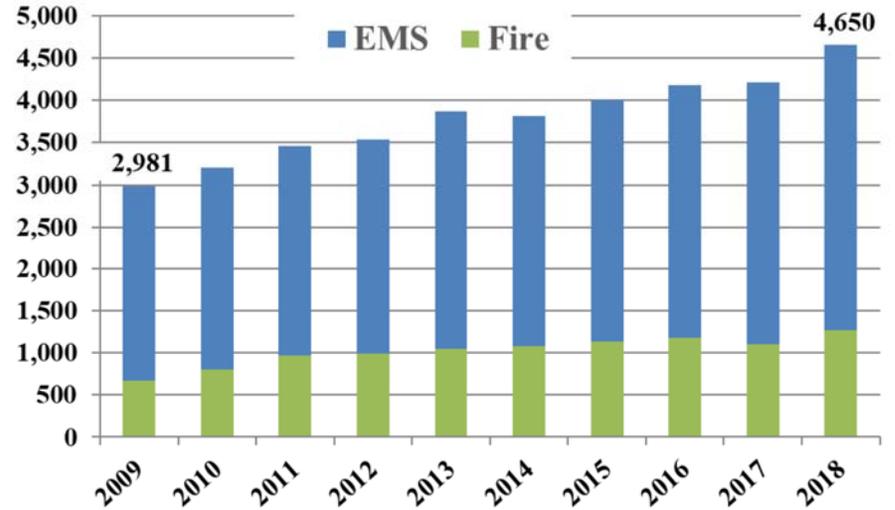
	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>ECONOMIC DEVELOPMENT - 11950</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	78,959	78,962	-	78,962	70,000	79,189	79,189	227
	78,959	78,962	-	78,962	70,000	79,189	79,189	227
EMPLOYEE BENEFITS								
51410 Social Security/FICA	4,727	4,896	-	4,896	4,340	4,910	4,910	14
51420 Medicare	1,106	1,145	-	1,145	1,015	1,148	1,148	3
51430 Maine PERS	7,592	7,896	-	7,896	6,000	7,919	7,919	23
51440 Health Benefit	15,600	16,500	-	16,500	13,750	18,000	18,000	1,500
	29,025	30,437	-	30,437	25,105	31,977	31,977	1,540
CONTRACTUAL SERVICES								
52090 Professional Services	-	5,000	-	5,000	500	5,000	5,000	-
52500 Postage	23	100	-	100	25	100	100	-
52510 Telephone	1,143	1,740	-	1,740	1,200	1,740	1,740	-
52520 Advertising	-	1,000	-	1,000	100	1,000	1,000	-
52525 Promotion	5,855	3,500	-	3,500	1,000	3,500	3,500	-
52530 Printing	504	200	-	200	100	200	200	-
52540 Photocopies	594	600	-	600	400	600	600	-
52610 Travel	465	2,700	-	2,700	250	2,700	2,700	-
52640 Training	680	2,000	-	2,000	250	2,000	2,000	-
52670 Membership & Dues	225	500	-	500	200	500	500	-
	9,489	17,340	-	17,340	4,025	17,340	17,340	-
MATERIALS & SUPPLIES								
53020 Office Supplies	229	1,000	-	1,000	300	1,000	1,000	-
53030 Computer Supplies	24	400	-	400	100	400	400	-
	253	1,400	-	1,400	400	1,400	1,400	-
TOTAL	117,726	128,139	-	128,139	99,530	129,906	129,906	1,767
	Salaries, Full-time		Economic Development Director			78,750	78,750	
			Two day calculation			439	439	
						79,189	79,189	
TOTAL GEN. GOVT.	3,646,187	4,004,947	8,897	4,013,844	3,884,703	4,490,334	4,454,184	449,237

FIRE DEPARTMENT

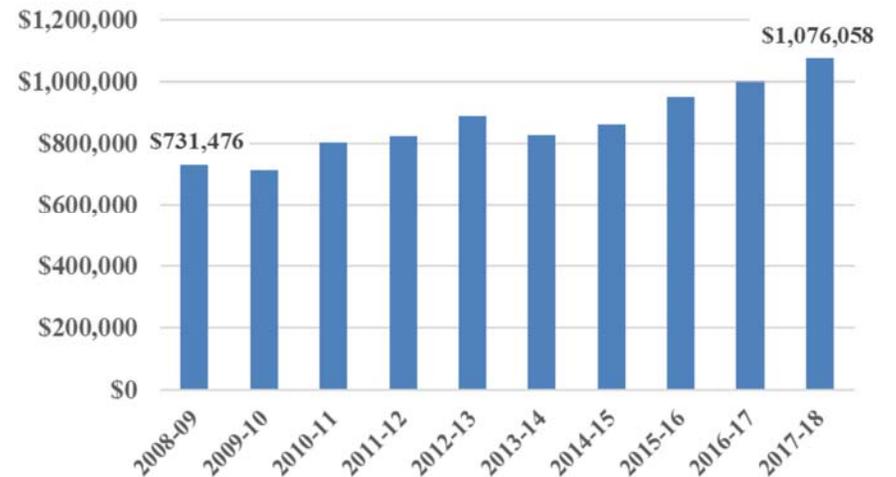
The Fire Department maintains two fire stations and provides 24-hour service with four shifts of eight firefighters.

- ◆ Fire Protection
- ◆ Emergency Medical Services (Ambulance)
- ◆ Hazardous materials response
- ◆ High angle rescue
- ◆ Confined space rescue
- ◆ Ice and water rescue
- ◆ Fire inspections
- ◆ Fire prevention
- ◆ Fire investigation
- ◆ Emergency Management

Fire Department Calls



Ambulance Revenue



	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>FIRE DEPARTMENT - 12100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	1,845,690	1,892,001	-	1,892,001	1,892,001	2,140,542	2,048,135	156,134
51110 Overtime	177,216	135,000	-	135,000	155,672	146,000	146,000	11,000
51130 Call Back	23,930	40,000	-	40,000	30,000	40,000	40,000	-
51220 Holiday	72,316	77,400	-	77,400	77,000	86,159	86,159	8,759
	2,119,152	2,144,401	-	2,144,401	2,154,673	2,412,701	2,320,294	175,893
EMPLOYEE BENEFITS								
51410 Social Security/FICA	2,872	3,012	-	3,012	3,012	6,370	6,370	3,358
51420 Medicare	29,081	31,653	-	31,653	31,653	35,393	35,393	3,740
51430 Maine PERS	246,814	259,251	-	259,251	259,251	291,754	291,754	32,503
51440 Health Benefit	561,600	594,000	-	594,000	594,000	738,000	738,000	144,000
51490 Deferred Compensation	6,211	6,184	-	6,184	6,184	6,237	6,237	53
	846,578	894,100	-	894,100	894,100	1,077,754	1,077,754	183,654
CONTRACTUAL SERVICES								
52030 Pro Servs - Medical	13,841	18,000	-	18,000	16,000	18,000	18,000	-
52090 Professional Services	-	1,000	-	1,000	-	1,000	1,000	-
52240 R & M Vehicles	112,558	91,250	-	91,250	91,250	91,250	91,250	-
52260 R & M Equipment	28,673	31,000	-	31,000	31,000	32,500	32,500	1,500
52264 R & M Radios	2,721	8,500	-	8,500	8,000	8,000	8,000	(500)
52500 Postage	100	500	-	500	450	500	500	-
52510 Telephone	13,061	15,900	-	15,900	13,000	15,900	15,900	-
52530 Printing	88	-	-	-	-	-	-	-
52540 Photocopies	2,756	4,500	-	4,500	2,500	4,500	4,500	-
52610 Travel	38	500	-	500	200	500	500	-
52640 Training	9,701	27,000	-	27,000	24,000	40,000	40,000	13,000
52670 Membership & Dues	3,720	4,550	-	4,550	4,535	4,550	4,550	-
	187,257	202,700	-	202,700	190,935	216,700	216,700	14,000

	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>FIRE DEPARTMENT - 12100</u>								
(continued)								
MATERIALS & SUPPLIES								
53010 General Supplies	5,683	5,500	-	5,500	5,000	5,500	5,500	-
53020 Office Supplies	1,033	2,500	-	2,500	2,000	2,500	2,500	-
53030 Computer Supplies	10,524	13,050	-	13,050	10,500	13,050	13,050	-
53050 Medical Supplies	31,030	35,000	-	35,000	35,000	35,000	35,000	-
53131 Infection Control Supplies	2,731	3,000	-	3,000	2,800	3,000	3,000	-
53210 Diesel Fuel	11,032	16,500	-	16,500	12,000	16,500	16,500	-
53220 Gasoline	24,391	30,000	-	30,000	24,000	30,000	30,000	-
53240 Tires & Tubes	4,676	8,740	-	8,740	8,700	9,960	9,960	1,220
53710 Wearing Apparel	28,986	35,320	-	35,320	35,000	35,320	35,320	-
53730 Minor Equip & Hand Tools	12,728	15,000	-	15,000	15,000	15,000	15,000	-
	132,814	164,610	-	164,610	150,000	165,830	165,830	1,220
PROGRAMS								
55210 Fire Prevention	4,488	4,500	-	4,500	4,500	4,500	4,500	-
	4,488	4,500	-	4,500	4,500	4,500	4,500	-
CAPITAL OUTLAY								
56600 Capital - Equipment	48,581	40,300	-	40,300	31,080	55,800	52,200	11,900
	48,581	40,300	-	40,300	31,080	55,800	52,200	11,900
TOTAL	3,338,870	3,450,611	-	3,450,611	3,425,288	3,933,285	3,837,278	386,667

	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>FIRE DEPARTMENT - 12100</u>								
(continued)								
The full-time staffing of the Fire Department:								
		Chief	1			95,059	95,059	
		Deputy Chief	1	(1)		79,578	79,578	
		Deputy Chief	1			80,046	80,046	
		Captains	4			217,337	217,337	
		Lieutenants	4			209,123	209,123	
		Firefighters	24			1,160,370	1,160,370	
		Admin Asst	1			48,450	48,450	
		Paramedic Bonus				5,000	5,000	
		Two day calculation				10,576	10,576	
		Proposed Positions (4 FF's, 1 Inspector)			(2)	235,003	235,003	
		Salary Vacancy Factor				-	(92,407)	
						2,140,542	2,048,135	

(1) Additional Compensation is provided as Health Officer.

(2) The budget includes funding that would add four fighters doing the year, tentatively January 1, 2020. It would also fund an additional inspections officer whose primary task would be the inspection of multi-unit residential properties.

Diesel	5,500	gallons at	3.00			16,500	16,500	
Gasoline	10,000	gallons at	3.00			30,000	30,000	
Capital - Equipment:								
		Power Cot				25,000	25,000	
		CO Detector for cardiac monitor				5,500	5,500	
		Thermal Imager				6,000	6,000	
		Paratech air bag system				10,000	10,000	
		RIT Pack / Ice Rescue Suit (2)				5,700	5,700	
		2 Water vacuums				3,600	-	
						55,800	52,200	

In addition to responding to fire calls, the Fire Department handles emergency medical calls. The full-time salaries account provides additional compensation to the firefighters who also serve as emergency medical personnel. Seventeen firefighters are licensed as EMT-Intermediate that enable use of the defibrillator, administering IV therapy, performing advanced airway procedures, and administering a limited number of medications. The Department has fifteen Paramedics who are able to perform all of the above along with the administration of certain life saving medications and other advanced skills.

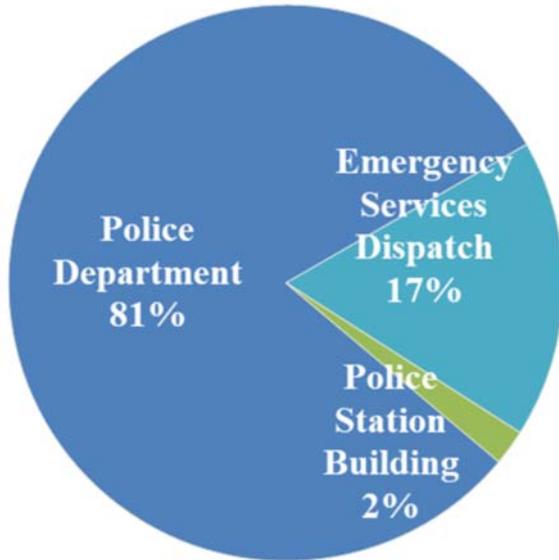
	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>CENTRAL STATION - 12150</u>								
CONTRACTUAL SERVICES								
52100 Electricity	7,421	9,500	-	9,500	8,000	9,500	9,500	-
52110 Water	404	550	-	550	425	550	550	-
52120 Sewer	512	500	-	500	600	600	600	100
52130 Rubbish Disposal	800	1,000	-	1,000	850	1,000	1,000	-
52220 R & M Building	7,444	13,000	-	13,000	9,000	13,000	13,000	-
	16,581	24,550	-	24,550	18,875	24,650	24,650	100
MATERIALS & SUPPLIES								
53110 Heating Oil	8,655	18,200	-	18,200	9,000	18,200	18,200	-
53120 Propane	1,005	1,500	-	1,500	1,200	1,500	1,500	-
53150 Janitorial Supplies	1,701	2,250	-	2,250	2,200	2,250	2,250	-
	11,361	21,950	-	21,950	12,400	21,950	21,950	-
TOTAL	27,942	46,500	-	46,500	31,275	46,600	46,600	100
Heating Oil		5,200 gallons at		3.50		18,200	18,200	
Propane		375 gallons at		4.00		1,500	1,500	

	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>EMERSON STATION - 12160</u>								
CONTRACTUAL SERVICES								
52100 Electricity	13,901	16,300	-	16,300	13,550	16,300	16,300	-
52110 Water	1,466	1,650	-	1,650	1,560	1,700	1,700	50
52120 Sewer	591	600	-	600	840	900	900	300
52130 Rubbish Disposal	792	900	-	900	900	1,000	1,000	100
52220 R & M Building	17,557	19,275	-	19,275	19,000	19,275	19,275	-
	34,307	38,725	-	38,725	35,850	39,175	39,175	450
MATERIALS & SUPPLIES								
53125 Natural Gas	15,485	20,000	-	20,000	16,000	20,000	20,000	-
53150 Janitorial Supplies	1,775	2,500	-	2,500	2,500	2,500	2,500	-
	17,260	22,500	-	22,500	18,500	22,500	22,500	-
TOTAL	51,567	61,225	-	61,225	54,350	61,675	61,675	450
	Natural Gas	8,000	therms at	2.50		20,000	20,000	

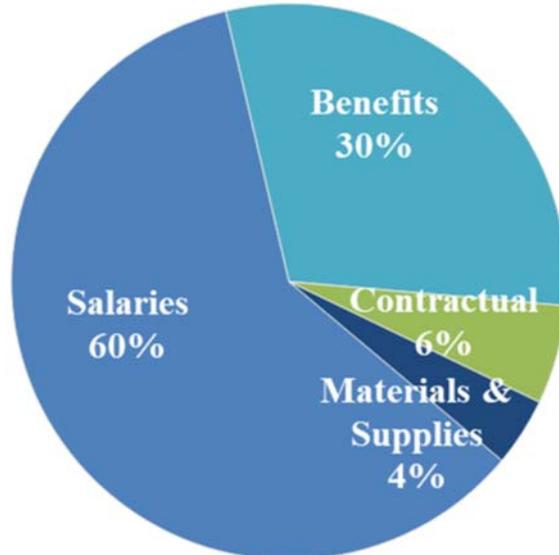
POLICE DEPARTMENT

The Police Department is responsible for the law enforcement activities of the Town. The Emergency Dispatch Services division provides services for Brunswick Police and Fire, Freeport Police and Fire, and Pownal Fire.

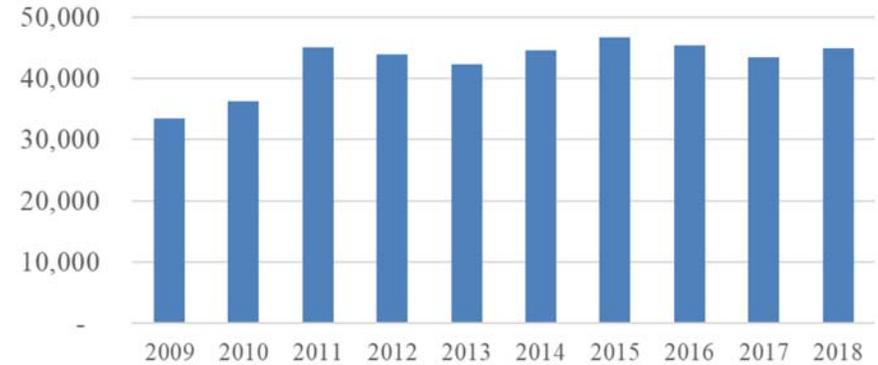
Police Budget Divisions



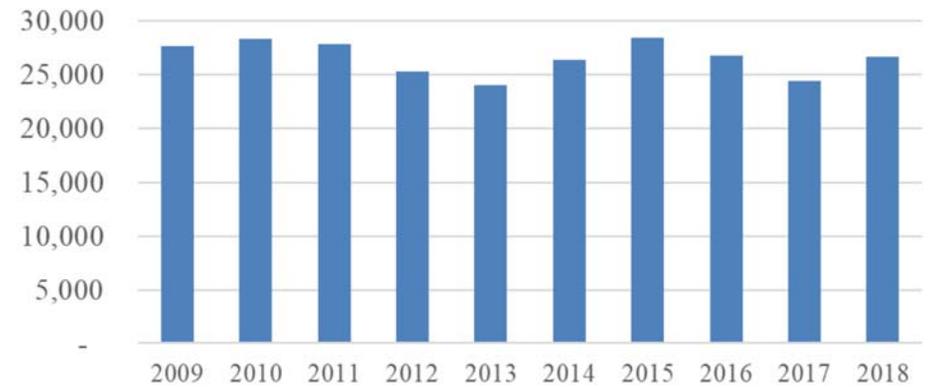
Police Budget Categories



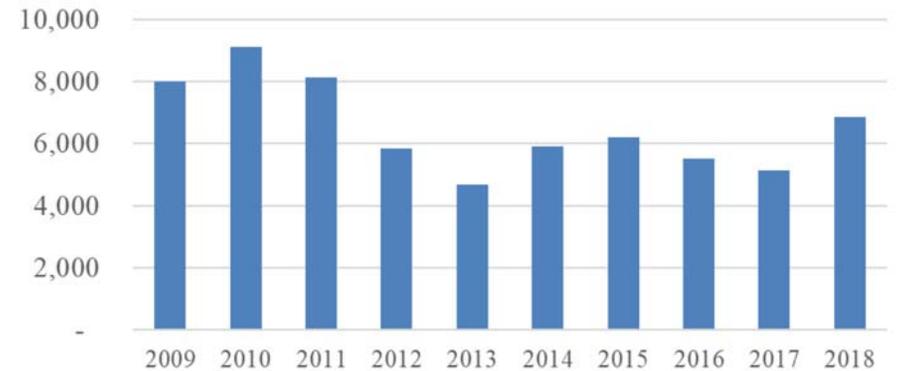
Communications Service Calls



Police Response Calls



Motor Vehicle Stops



	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>POLICE DEPARTMENT - 12200</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	2,015,631	2,169,306	-	2,169,306	1,944,634	2,366,105	2,306,105	136,799
51040 Wages, Part-time	6,986	12,960	-	12,960	5,124	12,960	12,960	-
51110 Overtime	126,951	106,885	-	106,885	126,058	116,557	116,557	9,672
51125 Court Time	18,423	15,778	-	15,778	19,220	16,251	16,251	473
51210 Sick	29,802	32,836	-	32,836	14,722	33,821	33,821	985
51220 Holiday	46,419	34,608	-	34,608	34,608	35,646	35,646	1,038
51230 Vacation	57,810	62,291	-	62,291	66,020	64,160	64,160	1,869
51240 Comp Time	143	1,600	-	1,600	-	1,648	1,648	48
51320 Training	36,723	32,942	-	32,942	33,145	41,840	41,840	8,898
	2,338,888	2,469,206	-	2,469,206	2,243,531	2,688,988	2,628,988	159,782
EMPLOYEE BENEFITS								
51410 Social Security/FICA	142,061	160,330	-	160,330	135,950	171,031	171,031	10,701
51420 Medicare	33,224	37,497	-	37,497	32,000	39,999	39,999	2,502
51430 Maine PERS	334,380	382,195	-	382,195	333,000	408,612	408,612	26,417
51440 Health Benefit	530,400	627,000	-	627,000	627,000	720,000	720,000	93,000
51490 Deferred Compensation	6,293	6,195	-	6,195	5,800	6,213	6,213	18
	1,046,358	1,213,217	-	1,213,217	1,133,750	1,345,855	1,345,855	132,638
CONTRACTUAL SERVICES								
52040 Pro Servs - Personnel	3,587	5,335	-	5,335	6,780	7,060	7,060	1,725
52090 Pro Servs - Other	25,875	29,500	-	29,500	29,500	29,500	29,500	-
52240 R & M Vehicles	42,448	50,000	-	50,000	29,445	57,000	57,000	7,000
52260 R & M Equipment	24,307	31,755	-	31,755	31,775	34,755	34,755	3,000
52264 R & M Radio	1,316	6,000	-	6,000	4,050	6,000	6,000	-
52330 Rental of Facilities	3,183	3,280	-	3,280	3,280	3,915	3,915	635
52500 Postage	1,864	1,800	-	1,800	2,325	1,800	1,800	-
52510 Telephone	10,921	15,060	-	15,060	15,060	16,560	16,560	1,500

	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>POLICE DEPARTMENT - 12200</u>								
(continued)								
52530 Printing	2,457	8,300	-	8,300	3,000	8,300	8,300	-
52540 Photocopies	3,655	6,500	-	6,500	3,800	6,500	6,500	-
52610 Travel	4,164	3,000	-	3,000	2,815	4,500	4,500	1,500
52640 Training	60,520	46,350	-	46,350	80,000	46,350	46,350	-
52670 Membership & Dues	1,728	1,820	-	1,820	1,820	2,020	2,020	200
	186,025	208,700	-	208,700	213,650	224,260	224,260	15,560
MATERIALS & SUPPLIES								
53020 Office Supplies	2,899	4,800	-	4,800	4,800	4,800	4,800	-
53060 Training Materials	19,030	19,725	-	19,725	18,000	19,725	19,725	-
53062 Publications	-	500	-	500	500	500	500	-
53220 Gasoline	48,730	75,000	-	75,000	46,000	81,000	81,000	6,000
53240 Tires	3,523	12,000	-	12,000	12,000	12,000	12,000	-
53710 Wearing Apparel	52,149	60,070	-	60,070	65,000	60,920	60,920	850
53730 Minor Equip & Hand Tools	8,655	14,100	-	14,100	7,900	19,100	19,100	5,000
	134,986	186,195	-	186,195	154,200	198,045	198,045	11,850
PROGRAMS								
K-9 Program	-	-	-	-	-	-	-	-
Funded by Stanton Foundation.	-	-	-	-	-	-	-	-
TOTAL	3,706,257	4,077,318	-	4,077,318	3,745,131	4,457,148	4,397,148	319,830

	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>EMERGENCY SERVICES DISPATCH - 12220</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	445,257	453,132	-	453,132	409,982	506,414	475,450	22,318
51110 Overtime	18,858	16,434	-	16,434	45,962	16,927	16,927	493
51210 Sick Time	5,695	6,893	-	6,893	8,280	7,100	7,100	207
51220 Holiday Pay	17,975	16,000	-	16,000	17,240	16,480	16,480	480
51230 Vacation	29,881	38,947	-	38,947	15,206	40,115	40,115	1,168
51240 Compensatory	8,885	17,540	-	17,540	6,315	18,066	18,066	526
51320 Training	10,934	8,600	-	8,600	3,872	8,858	8,858	258
	537,485	557,546	-	557,546	506,857	613,960	582,996	25,450
EMPLOYEE BENEFITS								
51410 Social Security/FICA	32,448	35,736	-	35,736	30,762	40,032	40,032	4,296
51420 Medicare	7,589	8,358	-	8,358	7,194	9,362	9,362	1,004
51430 Maine PERS	26,450	29,096	-	29,096	25,818	38,997	38,997	9,901
51440 Health Benefit	156,000	165,000	-	165,000	165,000	198,000	198,000	33,000
51490 Deferred Compensation	11,028	10,212	-	10,212	13,370	13,440	13,440	3,228
	233,515	248,402	-	248,402	242,144	299,831	299,831	51,429
CONTRACTUAL SERVICES								
52040 Pro Servs - Personnel	-	875	-	875	1,000	1,750	1,750	875
52264 R & M Radio	8,297	21,000	-	21,000	1,904	21,000	21,000	-
52510 Telephone	300	300	-	300	300	300	300	-
52512 Teletype	1,440	2,660	-	2,660	1,200	2,660	2,660	-
52520 Advertising	464	-	-	-	-	-	-	-
52530 Printing	1,608	2,000	-	2,000	2,000	2,000	2,000	-
52610 Travel	824	1,300	-	1,300	275	1,300	1,300	-
52640 Training	2,260	6,020	-	6,020	1,100	6,390	6,390	370
52670 Membership & Dues	248	400	-	400	300	600	600	200
	15,441	34,555	-	34,555	8,079	36,000	36,000	1,445

	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>EMERGENCY SERVICES DISPATCH - 12220</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	490	2,200	-	2,200	1,275	2,200	2,200	-
53060 Training Materials	-	200	-	200	200	200	200	-
53710 Wearing Apparel	4,674	5,000	-	5,000	5,000	5,500	5,500	500
53730 Minor Equip & Hand Tools	150	1,000	-	1,000	1,000	1,100	1,100	100
	5,314	8,400	-	8,400	7,475	9,000	9,000	600
TOTAL	791,755	848,903	-	848,903	764,555	958,791	927,827	78,924

The Emergency Services Dispatch budget is based upon full-time staffing as follows:

Communications Supervisor	1	59,438	59,438
Communications Officers	9	401,228	401,228
Salary Vacancy Factor			(30,964)
		460,666	429,702
Proposed Communications Officer		37,338	37,338
Educational Incentive		6,009	6,009
Additional two day calculation		2,401	2,401
		506,414	475,450

	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>POLICE STATION BUILDING - 12250</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	16,204	24,980	-	24,980	23,202	28,049	28,049	3,069
	16,204	24,980	-	24,980	23,202	28,049	28,049	3,069
EMPLOYEE BENEFITS								
51410 Social Security/FICA	1,005	1,549	-	1,549	1,507	1,896	1,896	347
51420 Medicare	235	362	-	362	352	443	443	81
51430 Maine PERS	-	2,498	-	2,498	-	-	-	(2,498)
51440 Health Benefit	-	12,375	-	12,375	12,375	13,500	13,500	1,125
	1,240	16,784	-	16,784	14,234	15,839	15,839	(945)
CONTRACTUAL SERVICES								
52100 Electricity	20,578	26,000	-	26,000	24,500	26,000	26,000	-
52110 Water	1,818	1,820	-	1,820	1,826	1,900	1,900	80
52120 Sewer	733	800	-	800	872	880	880	80
52130 Rubbish Disposal	1,624	2,000	-	2,000	1,380	2,000	2,000	-
52220 R & M Building	19,450	27,050	-	27,050	27,050	27,050	27,050	-
	44,203	57,670	-	57,670	55,628	57,830	57,830	160
MATERIALS & SUPPLIES								
53125 Natural Gas	6,814	7,263	-	7,263	8,814	7,500	7,500	237
53150 Janitorial Supplies	5,653	4,900	-	4,900	3,630	4,900	4,900	-
53210 Diesel Fuel	109	501	-	501	501	501	501	-
	12,576	12,664	-	12,664	12,945	12,901	12,901	237
TOTAL	74,223	112,098	-	112,098	106,009	114,619	114,619	2,521
	Salaries Full-time:		Custodian - 30 hrs./wk. Two day calculation			27,931	27,931	
					118	118		
					28,049	28,049		
	Natural Gas	3,000	therms at	2.50		7,500	7,500	
	Diesel Fuel	167	gallons at	3.00		501	501	

	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>MARINE RESOURCES - 12280</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	71,434	99,060	-	99,060	95,450	61,958	61,958	(37,102)
51040 Wages, Part-time	455	4,725	-	4,725	3,500	4,725	4,725	-
51110 Overtime	5,138	6,277	-	6,277	3,300	6,277	6,277	-
	77,027	110,062	-	110,062	102,250	72,960	72,960	(37,102)
EMPLOYEE BENEFITS								
51410 Social Security/FICA	4,368	6,824	-	6,824	6,824	4,524	4,524	(2,300)
51420 Medicare	1,021	1,596	-	1,596	1,596	1,058	1,058	(538)
51430 Maine PERS	9,622	14,877	-	14,877	1,368	-	-	(14,877)
51440 Health Benefit	15,600	33,000	-	33,000	33,000	18,000	18,000	(15,000)
	30,611	56,297	-	56,297	42,788	23,582	23,582	(32,715)
CONTRACTUAL SERVICES								
52040 Pro Servs - Personnel	250	-	-	-	-	-	-	-
52090 Pro Servs - Other	8,900	2,000	-	2,000	2,000	4,000	4,000	2,000
52240 R & M Vehicles	2,764	9,300	-	9,300	6,550	2,000	2,000	(7,300)
52260 R & M Equipment	1,111	1,600	-	1,600	1,600	1,000	1,000	(600)
52500 Postage	-	100	-	100	-	100	100	-
52510 Telephone	1,210	1,560	-	1,560	1,560	2,165	2,165	605
52520 Advertising	1,776	1,500	-	1,500	-	-	-	(1,500)
52530 Printing	445	-	-	-	-	-	-	-
52610 Travel	24	450	-	450	450	400	400	(50)
52640 Training	1,200	3,590	-	3,590	-	2,250	2,250	(1,340)
52670 Membership & Dues	800	1,950	-	1,950	-	1,000	1,000	(950)
	18,480	22,050	-	22,050	12,160	12,915	12,915	(9,135)

	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>MARINE RESOURCES - 12280</u>								
(continued)								
MATERIALS & SUPPLIES								
53010 General Supplies	1,289	2,200	-	2,200	-	2,000	2,000	(200)
53020 Office Supplies	204	500	-	500	-	500	500	-
53062 Publications	-	1,125	-	1,125	-	-	-	(1,125)
53220 Gasoline	1,541	7,500	-	7,500	2,100	1,500	1,500	(6,000)
53240 Tires & Tubes	-	2,200	-	2,200	600	400	400	(1,800)
53710 Wearing Apparel	999	1,350	-	1,350	-	500	500	(850)
53730 Minor Equip & Hand Tools	2,504	3,055	-	3,055	1,800	1,100	1,100	(1,955)
	6,537	17,930	-	17,930	4,500	6,000	6,000	(11,930)
PROGRAM								
55114 Marine Resources Committee	-	3,500	-	3,500	1,500	3,500	3,500	-
55115 Rivers & Coastal Waters Committee	-	-	-	-	1,125	1,125	1,125	1,125
	-	3,500	-	3,500	2,625	4,625	4,625	1,125
CAPITAL OUTLAY								
56600 Capital - Equipment	-	12,000	-	12,000	-	-	-	(12,000)
	-	12,000	-	12,000	-	-	-	(12,000)
TOTAL	132,655	221,839	-	221,839	164,323	120,082	120,082	(101,757)
Salaries, Full-time:								
			Marine Resources Manager		1	61,614	61,614	
			Additional Two day calculation			344	344	
						61,958	61,958	
Part-time:								
			Marine Technician		1	4,725	4,725	
Gasoline		500	gallons at	3.00		1,500	1,500	

The budget is reduced because the law enforcement responsibilities have been transferred to the Police Department budget.

	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>STREET LIGHTS - 12310</u>								
52100 Electricity	207,272	214,000	-	214,000	200,000	210,000	210,000	(4,000)
52260 R & M Equipment (Lights)	2,195	6,000	-	6,000	2,000	6,000	6,000	-
TOTAL	209,467	220,000	-	220,000	202,000	216,000	216,000	(4,000)

This account provides funds for the electricity and repair of all street lights for which the Town is responsible. Budgeted amount assumes removal of lights and increased efficiency efforts.

TRAFFIC SIGNALS - 12320

52100 Electricity	6,805	6,600	-	6,600	7,200	7,500	7,500	900
52260 R & M Equipment (Signals)	22,935	25,000	-	25,000	25,000	25,000	25,000	-
TOTAL	29,740	31,600	-	31,600	32,200	32,500	32,500	900

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

FIRE SUPPRESSION CHARGE (HYDRANTS) - 12330

52360 Equipment Rental	448,226	493,500	-	493,500	499,000	550,000	550,000	56,500
TOTAL	448,226	493,500	-	493,500	499,000	550,000	550,000	56,500

Brunswick is responsible for 493 hydrants providing community fire protection. The Town pays Bath Water District for 15 hydrants and the Brunswick-Topsham Water District (BTWD) for 480 hydrants. Reflects estimated 10% increase effective 1/1/19.

EMERGENCY MANAGEMENT - 12340

55000 Program	1,278	2,000	-	2,000	1,500	2,000	2,000	-
TOTAL	1,278	2,000	-	2,000	1,500	2,000	2,000	-

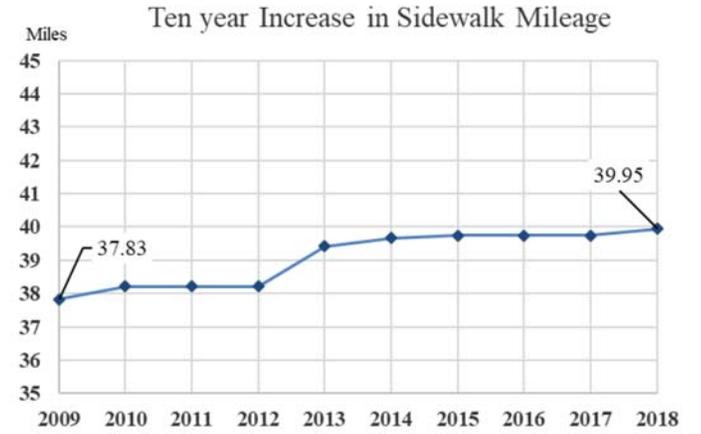
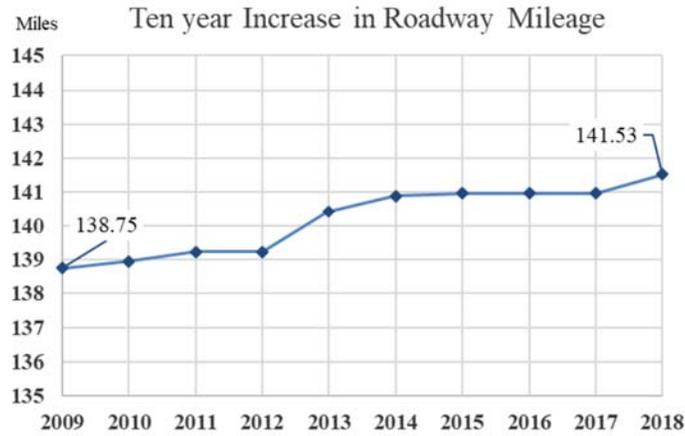
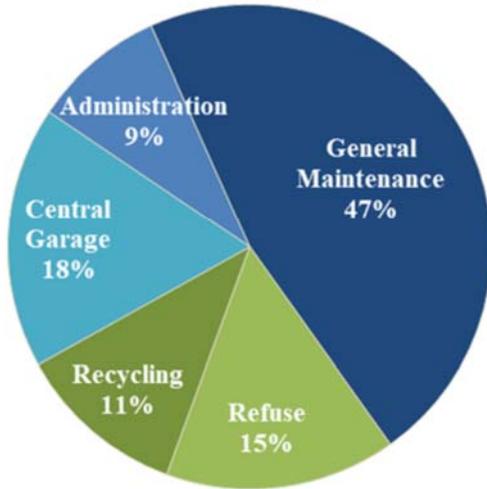
This appropriation is required so that the Town may meet its commitment under the State and Federal Program for Emergency Management Agency. The Fire Chief serves as the Emergency Management Director. The Director plans and organizes the Town's emergency services in the event of floods, severe winter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

TOTAL PUBLIC SAFETY	8,811,980	9,565,594	-	9,565,594	9,025,631	10,492,700	10,305,729	740,135
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PUBLIC WORKS

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

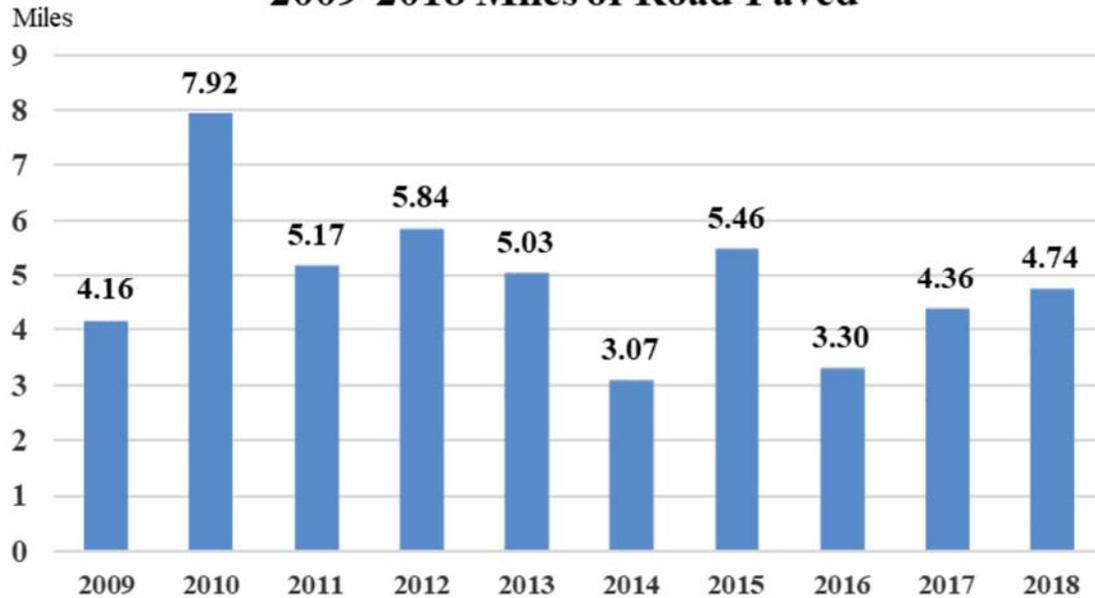
Public Works Budget Divisions



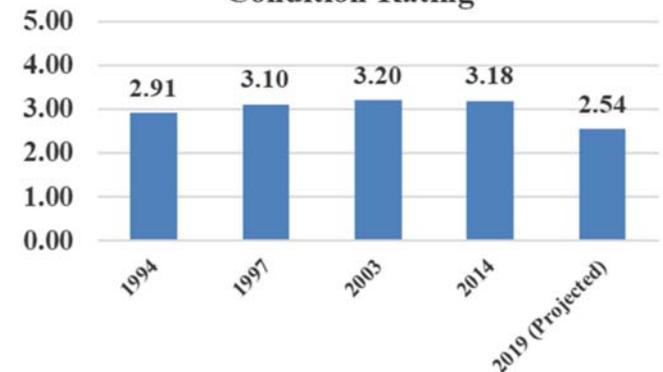
Pavement Condition Rating (2019 Projected)

PCR Rating	Condition	% Of Roads
0.00-1.60	Very Poor	3.6%
1.61-2.00	Poor	8.4%
2.01-2.40	Fair-Poor	17.9%
2.41-2.80	Fair	18.8%
2.81-3.20	Fair-Good	15.0%
3.21-3.60	Good	10.3%
3.61-5.00	Very good	26.1%

2009-2018 Miles of Road Paved



Average Pavement Condition Rating



	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>PUB. WORKS ADMIN. - 13100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	305,170	391,583	-	391,583	321,000	245,332	232,908	(158,675)
51110 Overtime	314	280	-	280	400	300	300	20
	305,484	391,863	-	391,863	321,400	245,632	233,208	(158,655)
EMPLOYEE BENEFITS								
51410 Social Security/FICA	18,409	24,973	-	24,973	19,927	15,914	15,144	(9,829)
51420 Medicare	4,305	5,840	-	5,840	4,660	3,722	3,542	(2,298)
51430 Maine PERS	11,907	21,975	-	21,975	11,000	13,835	12,593	(9,382)
51440 Health Benefit	74,100	99,000	-	99,000	99,000	72,000	72,000	(27,000)
51490 Deferred Compensation	8,937	10,327	-	10,327	11,338	6,437	6,437	(3,890)
	117,658	162,115	-	162,115	145,925	111,908	109,716	(52,399)
CONTRACTUAL SERVICES								
52030 Pro. Serv - Medical	420	1,350	-	1,350	1,000	1,125	1,125	(225)
52061 GIS	4,500	5,000	-	5,000	5,000	-	-	(5,000)
52090 Pro. Serv - Other	719	1,400	-	1,400	1,000	1,000	1,000	(400)
52260 R & M Equipment	700	3,400	-	3,400	1,000	2,240	2,240	(1,160)
52500 Postage	347	230	-	230	200	230	230	-
52510 Telephone	6,907	9,040	-	9,040	8,000	4,860	4,860	(4,180)
52530 Printing	48	-	-	-	50	-	-	-
52540 Photocopies	1,820	3,600	-	3,600	2,500	3,600	3,600	-
52610 Travel	17	180	-	180	150	180	180	-
52640 Training	-	875	-	875	500	500	500	(375)
52670 Membership & Dues	-	955	-	955	1,500	560	560	(395)
	15,478	26,030	-	26,030	20,900	14,295	14,295	(11,735)

	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>PUB. WORKS ADMIN. - 13100</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	3,943	4,150	-	4,150	5,000	2,415	2,415	(1,735)
53075 Engineering Supplies	1,245	1,900	-	1,900	1,500	1,370	1,370	(530)
	5,188	6,050	-	6,050	6,500	3,785	3,785	(2,265)
CAPITAL OUTLAY								
56600 Capital - Equipment	6,365	-	-	-	-	-	-	-
	6,365	-	-	-	-	-	-	-
TOTAL	450,173	586,058	-	586,058	494,725	375,620	361,004	(225,054)

Salaries, Full-time:

Director	93,618	81,194
Operations Manager	78,749	78,749
Bookkeeper	43,390	43,390
Operations Assistant	43,962	43,962
Two day calculation	1,451	1,451
From Enterprise Fund	(15,838)	(15,838)
	245,332	232,908

The position of town engineer and assistant town engineer have been removed from the public works budget and placed in a new engineering budget, account 11800 within the General Government function.

	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>PUB. WORKS GEN. MAINT. - 13110</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	540,057	650,074	-	650,074	620,000	643,131	643,131	(6,943)
51110 Overtime	107,503	141,500	-	141,500	110,000	141,500	141,500	-
	647,560	791,574	-	791,574	730,000	784,631	784,631	(6,943)
EMPLOYEE BENEFITS								
51410 Social Security/FICA	38,199	49,904	-	49,904	45,849	49,235	49,235	(669)
51420 Medicare	8,934	11,671	-	11,671	10,723	11,515	11,515	(156)
51430 Maine PERS	41,376	51,986	-	51,986	50,000	53,888	53,888	1,902
51440 Health Benefit	218,400	247,500	-	247,500	231,000	270,000	270,000	22,500
51490 Deferred Compensation	8,402	9,614	-	9,614	9,500	9,478	9,478	(136)
	315,311	370,675	-	370,675	347,072	394,116	394,116	23,441
CONTRACTUAL SERVICES								
52090 Pro. Serv - Other	2,567	2,200	-	2,200	2,500	3,000	3,000	800
52170 Construction Services	53,619	36,800	-	36,800	40,000	36,800	36,800	-
52180 Painting (Traffic Lines)	48,078	61,000	-	61,000	61,000	61,000	51,000	(10,000)
52360 Rental of Equipment	3,245	4,700	-	4,700	4,700	4,700	4,700	-
52361 Rental of Winter Equipment	279,730	195,000	-	195,000	200,000	195,000	195,000	-
52620 Meals	2,115	1,620	-	1,620	1,620	1,620	1,620	-
	389,354	301,320	-	301,320	309,820	302,120	292,120	(9,200)
MATERIALS & SUPPLIES								
53010 General Supplies	7,421	13,000	-	13,000	12,000	13,000	13,000	-
53310 Traffic Control Supplies	22,843	22,200	-	22,200	20,000	22,200	22,200	-
53322 Patching Material	30,140	40,700	-	40,700	40,700	40,700	40,700	-
53330 Culverts & Drainage	34,834	40,575	-	40,575	40,575	40,575	40,575	-

	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>PUB. WORKS GEN. MAINT. - 13110</u>								
(continued)								
53340 Winter Sand	53,113	45,125	-	45,125	45,125	10,000	10,000	(35,125)
53345 Salt	157,851	156,500	-	156,500	156,500	257,800	227,800	71,300
53350 Gravel	26,533	39,600	-	39,600	39,600	39,600	39,600	-
53710 Clothing	7,614	10,200	-	10,200	10,200	10,200	10,200	-
53730 Minor Equip & Hand Tools	13,588	7,900	-	7,900	7,900	7,900	7,900	-
	353,937	375,800	-	375,800	372,600	441,975	411,975	36,175
CAPITAL OUTLAY								
56600 Capital - Equipment	-	-	-	-	10,000	60,000	-	-
	-	-	-	-	10,000	60,000	-	-
TOTAL	1,706,162	1,839,369	-	1,839,369	1,769,492	1,982,842	1,882,842	43,473
Salaries, Full-time:								
			Working Foremen		2	108,392	108,392	
			Truck Driver		9	366,335	366,335	
			Light Equip. Operator		1	43,953	43,953	
			Heavy Equip. Operator		3	141,770	141,770	
			Two day calculation			3,563	3,563	
			From Enterprise Fund			(20,882)	(20,882)	
						643,131	643,131	
Capital Equipment:								
			De-icing equipment for trucks			60,000	-	-
						60,000	-	-

Activities include the removal of snow and ice and the spreading of sand and salt on public streets, sidewalks and parking areas. Costs may vary considerably from year to year depending on winter conditions. Expenditures in the Overtime account depend on the number and timing of storm events during the winter. Rental of Winter Equipment is to hire outside contractors for the East Brunswick/Jordan Avenue contract, the Meadowbrook/Parkview/Greenwood contract and to haul snow. The Town has twenty total snowplowing routes; it hires contractors for seven.

	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>REFUSE COLLECTION & DISPOSAL - 13130</u>								
CONTRACTUAL SERVICES								
52125 Solid Waste/Rec. Collection	356,847	369,040	-	369,040	356,847	365,554	365,554	(3,486)
52130 Disposal Fees	263,403	288,000	-	288,000	275,000	288,000	288,000	-
	620,250	657,040	-	657,040	631,847	653,554	653,554	(3,486)
MATERIALS & SUPPLIES								
53010 General Supplies	597	1,000	-	1,000	800	1,000	1,000	-
	597	1,000	-	1,000	800	1,000	1,000	-
TOTAL	620,847	658,040	-	658,040	632,647	654,554	654,554	(3,486)

This budget reflects contracting all rubbish collection activities. This budget also includes funds to pay for solid waste disposal. The Town has an enterprise fund to account for costs associated with its landfill operations. The Town is a customer of that enterprise fund and pays a per ton disposal fee for all residential waste the Public Works Department's contractor delivers to the landfill.

RECYCLING - 13140

CONTRACTUAL SERVICES								
52125 Solid Waste/Rec Collection	322,909	332,682	-	332,682	322,909	470,456	470,456	137,774
52138 Removal of Special Waste	4,620	8,300	-	8,300	5,809	8,300	8,300	-
52500 Postage	-	110	-	110	-	110	110	-
52525 Promotion	663	525	-	525	400	525	525	-
52670 Membership & Dues	150	100	-	100	250	100	100	-
	328,342	341,717	-	341,717	329,368	479,491	479,491	137,774
TOTAL	328,342	341,717	-	341,717	329,368	479,491	479,491	137,774

	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>PUB. WORKS CENT. GARAGE - 13150</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	111,758	107,212	-	107,212	93,000	95,848	95,848	(11,364)
51030 Salaries, Part-time	18,492	12,493	-	12,493	18,152	18,546	18,546	6,053
51060 Wages, Temporary	-	-	-	-	5,000	-	-	-
51110 Overtime	14,204	11,700	-	11,700	11,700	11,700	11,700	-
	144,454	131,405	-	131,405	127,852	126,094	126,094	(5,311)
EMPLOYEE BENEFITS								
51410 Social Security/FICA	7,675	8,750	-	8,750	8,020	7,818	7,818	(932)
51420 Medicare	1,795	2,047	-	2,047	1,876	1,828	1,828	(219)
51430 Maine PERS	7,373	7,517	-	7,517	11,000	12,609	12,609	5,092
51440 Health Benefit	39,000	41,250	-	41,250	41,250	45,000	45,000	3,750
51490 Deferred Compensation	4,016	3,734	-	3,734	1,500	-	-	(3,734)
	59,859	63,298	-	63,298	63,645	67,255	67,255	3,957
CONTRACTUAL SERVICES								
52100 Electricity	12,165	14,300	-	14,300	13,000	14,300	14,300	-
52110 Water	3,108	3,100	-	3,100	3,100	3,100	3,100	-
52120 Sewer	679	864	-	864	864	872	872	8
52130 Rubbish Disposal	1,956	2,146	-	2,146	3,000	2,124	2,124	(22)
52220 R & M Building	26,135	31,110	-	31,110	31,110	34,025	34,025	2,915
52240 R & M Vehicles	323,825	275,000	-	275,000	275,000	273,800	273,800	(1,200)
52260 R & M Equipment	10,445	11,900	-	11,900	11,900	14,500	14,500	2,600
52264 R & M Radios	1,560	3,200	-	3,200	3,200	3,200	3,200	-
52640 Training	-	925	-	925	500	925	925	-
	379,873	342,545	-	342,545	341,674	346,846	346,846	4,301
MATERIALS & SUPPLIES								
53010 General Supplies	3,263	2,970	-	2,970	2,970	2,970	2,970	-
53020 Office Supplies	671	1,350	-	1,350	1,350	1,350	1,350	-
53125 Natural Gas	24,334	43,500	-	43,500	30,000	43,500	43,500	-
53150 Janitorial Supplies	7,100	7,400	-	7,400	7,400	7,400	7,400	-

	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>PUB. WORKS CENT. GARAGE - 13150</u>								
<u>(continued)</u>								
53210 Diesel Fuel	92,612	126,000	-	126,000	100,000	126,000	126,000	-
53220 Gasoline	15,219	20,700	-	20,700	18,000	20,700	20,700	-
53230 Oil & Lubricants	10,413	10,500	-	10,500	10,500	10,500	10,500	-
53240 Tires & Tubes	26,580	27,100	-	27,100	30,000	27,100	27,100	-
53710 Clothing	3,000	3,070	-	3,070	3,070	3,070	3,070	-
53730 Minor Equip & Hand Tools	11,093	10,000	-	10,000	20,000	10,000	10,000	-
	194,285	252,590	-	252,590	223,290	252,590	252,590	-
PROGRAMS								
55000 Program (from enterprise fund)	(50,000)	(50,000)	-	(50,000)	(50,000)	(50,000)	(50,000)	-
	(50,000)	(50,000)	-	(50,000)	(50,000)	(50,000)	(50,000)	-
CAPITAL OUTLAY								
56600 Capital - Equipment	-	-	-	-	16,000	-	-	-
	-	-	-	-	16,000	-	-	-
TOTAL	728,471	739,838	-	739,838	722,461	742,785	742,785	2,947
Central garage maintains all the Public Works equipment and the equipment used at the Landfill.								
Salaries, Full-time:						-	-	
2 Mechanic						95,316	95,316	
Two day calculation						532	532	
						95,848	95,848	
Part-time:						18,546	18,546	
Custodian - 20 hrs/wk						18,546	18,546	
Natural Gas	17,400	therms at	2.50		43,500	43,500		
Diesel	42,000	gallons at	3.00		126,000	126,000		
Gasoline	6,900	gallons at	3.00		20,700	20,700		
TOTAL PUBLIC WORKS	3,833,995	4,165,022	-	4,165,022	3,948,693	4,235,292	4,120,676	(44,346)

	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>GENERAL ASSISTANCE - 14100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	68,198	79,825	-	79,825	86,500	80,437	80,437	612
51040 Wages, Part-time	995	-	-	-	-	-	-	-
	69,193	79,825	-	79,825	86,500	80,437	80,437	612
EMPLOYEE BENEFITS								
51410 Social Security/FICA	4,169	5,030	-	5,030	5,363	5,068	5,068	38
51420 Medicare	975	1,176	-	1,176	1,254	1,185	1,185	9
51430 Maine PERS	4,167	6,046	-	6,046	4,900	6,064	6,064	18
51440 Health Benefit	23,400	24,750	-	24,750	24,750	28,800	28,800	4,050
	32,711	37,002	-	37,002	36,267	41,117	41,117	4,115
CONTRACTUAL SERVICES								
52500 Postage	17	40	-	40	10	25	25	(15)
52510 Telephone	520	2,822	-	2,822	500	2,822	2,822	-
52530 Printing	83	-	-	-	100	-	-	-
52540 Photocopies	127	250	-	250	150	250	250	-
52610 Travel	229	200	-	200	100	200	200	-
52640 Training	350	300	-	300	200	300	300	-
52670 Membership & Dues	60	60	-	60	60	60	60	-
52800 Grants	57,141	60,000	-	60,000	62,000	70,000	70,000	10,000
	58,527	63,672	-	63,672	63,120	73,657	73,657	9,985
MATERIALS & SUPPLIES								
53020 Office Supplies	79	500	-	500	100	200	200	(300)
	79	500	-	500	100	200	200	(300)
TOTAL	160,510	180,999	-	180,999	185,987	195,411	195,411	14,412

	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>GENERAL ASSISTANCE - 14100</u>								
(continued)								
Salaries, Full-time:								
						60,305	60,305	
						34,533	34,533	
						532	532	
						(14,933)	(14,933)	
						80,437	80,437	

This appropriation covers the needs of all persons in Brunswick who are in need of financial relief and also covers the administrative expenses of the Town related to welfare, general assistance and human services.

Brunswick handles each case with an active referral system and a workfare program, the combination of which results in significantly lower costs for the municipality and higher levels of assistance for the clients.

HEALTH & SOC. SERVS. - 14120

PERSONNEL SERVICES

51010 Salaries, Full-time	2,500	2,500	-	2,500	2,500	2,500	2,500	-
	2,500	2,500	-	2,500	2,500	2,500	2,500	-

EMPLOYEE BENEFITS

51420 Medicare	33	36	-	36	33	36	36	-
51430 Maine PERS	305	290	-	290	290	300	300	10
	338	326	-	326	323	336	336	10

TOTAL	2,838	2,826	-	2,826	2,823	2,836	2,836	10
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The Health Officer is responsible under Maine Statutes for the reporting, prevention and suppression of disease and all conditions dangerous to health. The Deputy Fire Chief serves as Health Officer and the salary budgeted here is in addition to his salary as Deputy Fire Chief. He investigates health related complaints and inspects premises of victualer's license applicants.

TOTAL HUMAN SERVICES	163,348	183,825	-	183,825	188,810	198,247	198,247	14,422
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		2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>SCHOOL DEPARTMENT - 14500</u>									
W1	Regular Instruction	15,745,562	16,709,914	(170,200)	16,539,714	15,973,187	17,529,522	17,529,522	819,608
W2	Special Education	5,394,231	5,689,093	-	5,689,093	5,617,979	6,026,969	6,026,969	337,876
W3	Career & Technical Education	881,756	114,412	-	114,412	114,412	152,697	152,697	38,285
W4	Other Instruction	718,335	792,109	200	792,309	731,380	836,135	836,135	44,026
W5	Student & Staff Support	3,200,513	3,554,535	(137)	3,554,398	3,252,274	3,917,707	3,917,707	363,172
W6	System Administration	903,195	1,011,688	(2,219)	1,009,469	985,646	1,108,981	1,108,981	97,293
W7	School Administration	1,539,454	1,702,486	356	1,702,842	1,644,775	1,912,404	1,912,404	209,918
W8	Transportation	1,693,041	2,038,951	172,000	2,210,951	2,210,951	2,368,848	2,368,848	329,897
W9	Facilities Maintenance	3,748,216	4,800,012	-	4,800,012	4,478,250	4,833,187	4,833,187	33,175
W10	Debt Service	1,754,458	1,476,528	-	1,476,528	1,476,528	1,450,509	1,450,509	(26,019)
W11	All Other	223,786	242,482	-	242,482	242,482	245,384	245,384	2,902
TOTAL		35,802,547	38,132,210	-	38,132,210	36,727,864	40,382,343	40,382,343	2,250,133

The School Department budget does not include payments made by the State of Maine to the Maine Public Employees Retirement System for the Teacher Retirement plan. For the year ended June 30, 2018 those payments amounted to \$2,507,000.

The School Department budget includes debt service payments for the 2011 Elementary School Bond and the School Revolving Renovation Fund debt. For the year ended June 30, 2018 those payments were \$1,663,642. State Aid to Education revenue included \$1,283,224 as an 87% subsidy of the debt service on the Elementary School Bond.

An additional \$90,816 budgeted as debt service was transferred to a capital project fund as repayment of an advance for the BJHS Air Quality project. An additional \$110,000 was transferred to a nonmajor special revenue fund to account for the Town's annual subsidy to the school cafeteria fund.

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

<u>Reconciliation:</u>	<u>2017-18 CAFR</u>
Expenditures per School:	35,802,547
Transfers to other funds	(200,816)
Recorded as Debt Service	(1,663,642)
Maine PERS Teacher Plan	2,507,000
	36,445,089

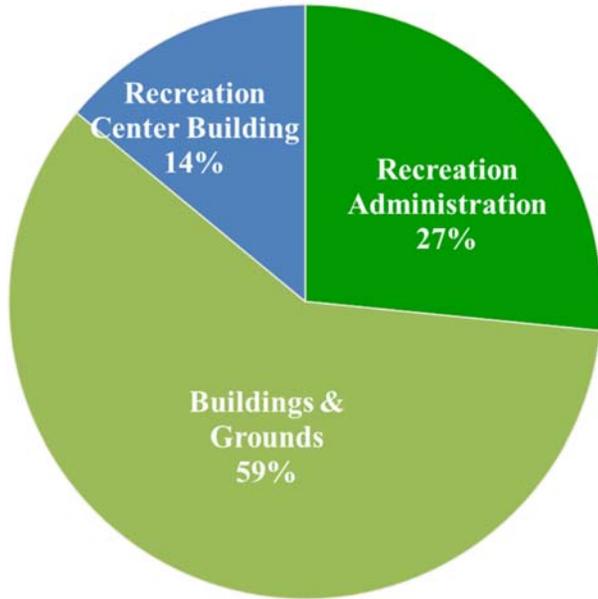
The details of the School budget may be obtained at the Office of the Superintendent of Schools. The Department of Education is administered by a nine member School Board in accordance with Article IX of the Town Charter.

TOTAL EDUCATION	35,802,547	38,132,210	-	38,132,210	36,727,864	40,382,343	40,382,343	2,250,133
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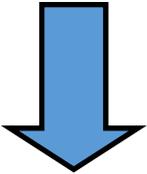
PARKS & RECREATION DEPARTMENT

The Parks and Recreation Department maintained over 1,500 acres in parks, facilities and public spaces,
and delivered 142 recreation programs in FY 2017-18

Brunswick Parks and Recreation Budget Divisions



Recreation Facilities added 2001 to 2018



- 2001-2002** **Cox Pinnacle
Greater Commons**

- 2006-2007** **Greater Commons Trail Connections (Hovey/Melden)**

- 2007-2008** **Mere Point Boat Launch
Swinging Bridge Park**

- 2008-2009** **Maquoit Bay Conservation Land
Coombs Property along Androscoggin River
Pinette Landing**

- 2010-2011** **Maine Street Station Park
Born Learning Trail
X Country Ski Trails at Mere Creek Golf Course
Crimmins Field**

- 2011-2012** **Harriet Beecher Stowe Field
Capt. William Fitzgerald Recreation and Conservation Area**

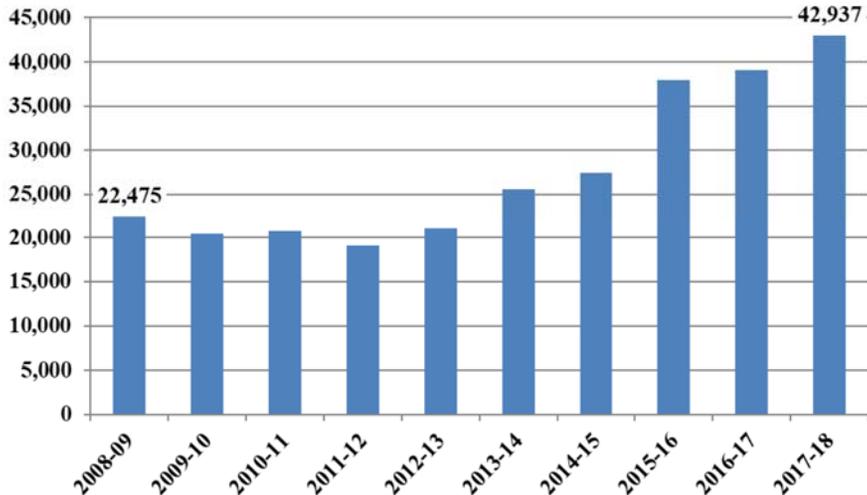
- 2012-2013** **McKeen Landing - Columbia Field (4 playgrounds, 1 field)
Orion Field
Merrymeeting Dog Park
Current Indoor Recreation Center**

- 2014-2015** **Kate Furbish Preserve**

- 2015-2016** **Water St. Boat Launch – Float and Piling System Addition**

- 2018** **Simpson’s Point Property**

Recreation Program Participation



	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>RECREATION ADMIN. - 15000</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	268,698	271,509	-	271,509	268,827	273,352	273,352	1,843
51040 Wages, Part-time	15,616	16,994	-	16,994	15,600	18,383	18,383	1,389
51110 Overtime	1,621	1,988	-	1,988	1,952	2,005	2,005	17
	285,935	290,491	-	290,491	286,379	293,740	293,740	3,249
EMPLOYEE BENEFITS								
51410 Social Security/FICA	19,058	20,776	-	20,776	17,974	20,692	20,692	(84)
51420 Medicare	4,458	4,859	-	4,859	4,204	4,839	4,839	(20)
51430 Maine PERS	29,837	31,350	-	31,350	31,350	31,536	31,536	186
51440 Health Benefit	78,000	82,500	-	82,500	82,500	90,000	90,000	7,500
	131,353	139,485	-	139,485	136,028	147,067	147,067	7,582
CONTRACTUAL SERVICES								
52260 R & M Equipment	4,673	5,058	-	5,058	4,760	5,368	5,368	310
52500 Postage	1,031	1,100	-	1,100	1,206	1,206	1,206	106
52510 Telephone	5,560	6,000	-	6,000	5,688	6,000	6,000	-
52520 Advertising	300	300	-	300	300	300	300	-
52530 Printing	1,293	1,365	-	1,365	2,623	3,365	3,365	2,000
52540 Photocopies	3,206	2,720	-	2,720	3,403	4,410	4,410	1,690
52610 Travel	1,986	2,909	-	2,909	2,785	2,957	2,957	48
52640 Training	308	300	-	300	290	800	800	500
52661 Background Checks	-	200	-	200	100	200	200	-
52670 Membership & Dues	825	825	-	825	860	860	860	35
	19,182	20,777	-	20,777	22,015	25,466	25,466	4,689

	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>RECREATION ADMIN. - 15000</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	3,221	3,156	-	3,156	2,884	3,131	3,131	(25)
53030 Computer Supplies	1,987	1,400	-	1,400	1,560	2,100	2,100	700
	5,208	4,556	-	4,556	4,444	5,231	5,231	675
TOTAL	441,678	455,309	-	455,309	448,866	471,504	471,504	16,195
Salaries, Full-time:								
Director						85,679	85,679	
Deputy Director						72,722	72,722	
Program Assistant						58,522	58,522	
Recreation Admin Registrar						45,422	45,422	
Financial Administrative Assistant						47,161	47,161	
Two day calculation						1,727	1,727	
Additional straight time						2,119	2,119	
Program Asst paid by Rec Programs						(40,000)	(40,000)	
						273,352	273,352	

	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>REC - BUILDINGS & GROUNDS - 15050</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	251,400	294,842	-	294,842	286,758	333,362	333,362	38,520
51040 Wages, Part-time	108,573	161,149	-	161,149	125,639	154,799	154,799	(6,350)
51110 Overtime	28,892	25,245	-	25,245	23,218	23,945	23,945	(1,300)
	388,865	481,236	-	481,236	435,615	512,106	512,106	30,870
EMPLOYEE BENEFITS								
51410 Social Security/FICA	22,899	31,857	-	31,857	31,857	32,548	32,548	691
51420 Medicare	5,355	7,450	-	7,450	7,450	7,612	7,612	162
51430 Maine PERS	26,753	32,009	-	32,009	32,009	35,731	35,731	3,722
51440 Health Benefit	102,960	125,400	-	125,400	125,400	154,800	154,800	29,400
	157,967	196,716	-	196,716	196,716	230,691	230,691	33,975
CONTRACTUAL SERVICES								
52030 Pro. Servs. - Medical	90	2,280	-	2,280	1,100	1,770	1,770	(510)
52090 Pro. Servs. - Other	15,008	9,325	6,483	15,808	15,800	9,260	9,260	(65)
52100 Electricity	8,333	6,965	-	6,965	6,950	7,475	7,475	510
52110 Water	17,791	18,800	-	18,800	14,000	18,300	18,300	(500)
52120 Sewer	7,863	7,275	-	7,275	7,136	8,400	8,400	1,125
52130 Rubbish Removal	18,728	19,760	-	19,760	19,213	31,825	31,825	12,065
52162 Brush & Wood Disposal	655	1,500	-	1,500	1,300	1,500	1,500	-
52230 R & M Facilities	24,114	26,570	3,135	29,705	28,500	46,670	46,670	20,100
52240 R & M Vehicle	10,631	11,775	-	11,775	11,750	13,725	13,725	1,950
52260 R & M Equipment	22,635	16,150	-	16,150	24,500	20,300	20,300	4,150
52330 Rental of Facilities	1,200	1,200	-	1,200	1,200	1,200	1,200	-
52360 Rental of Equipment	1,100	500	-	500	1,100	500	500	-
52510 Telephone	3,788	4,180	-	4,180	4,050	4,180	4,180	-
52520 Advertising	-	500	-	500	500	500	500	-
52640 Training	990	915	-	915	1,150	1,110	1,110	195
	132,926	127,695	9,618	137,313	138,249	166,715	166,715	39,020

	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>REC - BUILDINGS & GROUNDS - 15050</u>								
(continued)								
MATERIALS & SUPPLIES								
53010 General Supplies	40,224	44,836	-	44,836	43,500	52,815	52,815	7,979
53062 Publications	35	100	-	100	35	100	100	-
53120 Propane	3,762	4,800	-	4,800	4,380	5,200	5,200	400
53210 Diesel	4,262	6,900	-	6,900	4,900	6,600	6,600	(300)
53220 Gasoline	14,934	21,000	-	21,000	19,500	21,300	21,300	300
53520 Plants & Flowers	2,367	4,000	-	4,000	3,750	4,000	4,000	-
53710 Clothing	8,594	9,400	-	9,400	9,350	10,520	10,520	1,120
53730 Minor Equip & Hand Tools	8,323	11,575	4,125	15,700	15,500	18,340	18,340	6,765
	82,501	102,611	4,125	106,736	100,915	118,875	118,875	16,264
PROGRAMS								
55000 Custodial Serv - Rec Bldg & Town	(33,200)	(66,850)	-	(66,850)	(66,850)	(68,968)	(68,968)	(2,118)
55501 October 2017 Wind Damage	27,324	-	-	-	-	-	-	-
55577 Public Tree Program	10,227	24,460	34,850	59,310	42,000	25,510	25,510	1,050
55578 Browntail Moth Program	2,689	30,000	-	30,000	15,000	-	-	(30,000)
	7,040	(12,390)	34,850	22,460	(9,850)	(43,458)	(43,458)	(31,068)
CAPITAL OUTLAY								
56300 Capital - Facilities	7,055	-	-	-	-	69,210	-	-
	7,055	-	-	-	-	69,210	-	-
TOTAL	776,354	895,868	48,593	944,461	861,645	1,054,139	984,929	89,061

	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
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REC - BUILDINGS & GROUNDS - 15050
(continued)

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

Salaries, Full-time:								
						60,903	60,903	
						62,658	62,658	
						207,928	207,928	
						1,873	1,873	
						-	-	
						333,362	333,362	
Wages, Part-time:								
						24,308	24,308	
						101,331	101,331	
						29,160	29,160	
						154,799	154,799	
Propane	1,300		gallons at	4.00		5,200	5,200	
Diesel	2,200		gallons at	3.00		6,600	6,600	
Gasoline	7,100		gallons at	3.00		21,300	21,300	
Capital - Facilities						49,210	-	
						20,000	-	
						69,210	-	

	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>REC BUILDING -15250</u>								
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	3,000	1,500	-	1,500	1,500	-	-	(1,500)
52100 Electricity	29,229	30,000	-	30,000	28,976	30,000	30,000	-
52110 Water	1,369	1,200	-	1,200	1,231	1,200	1,200	-
52120 Sewer	1,540	1,300	-	1,300	1,386	1,500	1,500	200
52130 Rubbish Disposal	-	2,880	-	2,880	2,700	2,700	2,700	(180)
52150 Custodial Services	33,200	34,850	-	34,850	34,850	36,968	36,968	2,118
52220 R & M Building	116,752	71,404	-	71,404	71,300	86,404	86,404	15,000
	185,090	143,134	-	143,134	141,943	158,772	158,772	15,638
MATERIALS & SUPPLIES								
53125 Natural Gas	24,945	44,090	-	44,090	32,500	62,500	62,500	18,410
53150 Janitorial Supplies	5,868	7,430	-	7,430	7,342	7,430	7,430	-
53730 Minor Equip & Hand Tools	488	575	-	575	575	1,775	1,775	1,200
	31,301	52,095	-	52,095	40,417	71,705	71,705	19,610
CAPITAL OUTLAY								
56600 Capital - Equipment	-	16,500	17,995	34,495	34,495	18,400	18,400	1,900
	-	16,500	17,995	34,495	34,495	18,400	18,400	1,900
TOTAL	216,391	211,729	17,995	229,724	216,855	248,877	248,877	37,148
Natural Gas		25,000	therms at	2.50		62,500	62,500	
Capital Equipment:			Portable fall protection units (4) and related equip			18,400	18,400	

	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>TEEN CENTER - 15300</u>								
PROGRAMS								
52800 Grants	17,000	17,525	-	17,525	17,525	20,000	18,051	526
	17,000	17,525	-	17,525	17,525	20,000	18,051	526
TOTAL	17,000	17,525	-	17,525	17,525	20,000	18,051	526
<u>PEOPLE PLUS CENTER - 15310</u>								
PROGRAMS								
52220 R & M Building	5,588	6,000	-	6,000	6,000	16,000	6,000	-
52800 Grants	123,060	126,750	-	126,750	126,750	140,000	130,553	3,803
	128,648	132,750	-	132,750	132,750	156,000	136,553	3,803
TOTAL	128,648	132,750	-	132,750	132,750	156,000	136,553	3,803
<u>PUBLIC LIBRARY - 15400</u>								
PROGRAMS								
52220 R & M Building	11,499	15,000	-	15,000	10,000	15,000	25,000	10,000
52800 Grants	1,426,425	1,469,360	-	1,469,360	1,469,360	1,583,225	1,503,441	34,081
TOTAL	1,437,924	1,484,360	-	1,484,360	1,479,360	1,598,225	1,528,441	44,081
TOTAL RECREATION & CULTURE	3,017,995	3,197,541	66,588	3,264,129	3,157,001	3,548,745	3,388,355	190,814

The Curtis Memorial Library is managed by the Brunswick Public Library Association, a private association founded in 1883. The building that houses the library is owned by the Town of Brunswick. The amount budgeted here is the Town of Brunswick's contribution to the Association for its operations. The Town also provides funding through its insurance budget to insure the building, its contents and the library's overall operations.

	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>COUNTY TAX - 16000</u>								
52900 Assessment	1,517,700	1,565,279	-	1,565,279	1,565,279	1,590,123	1,590,123	24,844
TOTAL COUNTY TAX	1,517,700	1,565,279	-	1,565,279	1,565,279	1,590,123	1,590,123	24,844

PROMOTION AND DEVELOPMENT - 17000

55702 Memorial Day	-	4,500	(4,500)	-	-	4,500	4,500	-
55704 MCEDD	25,348	26,000	-	26,000	25,348	26,000	26,000	-
55708 Brunswick Downtown Association	100,000	100,000	-	100,000	100,000	110,000	105,000	5,000
55711 Maine State Music Theater	3,500	3,500	-	3,500	3,500	3,500	3,500	-
55712 Growstown School	9,237	5,000	-	5,000	2,000	5,000	5,000	-
55713 Town Commons	-	2,450	3,859	6,309	5,000	5,240	5,240	2,790
55714 Brunswick Explorer	60,000	100,000	-	100,000	100,000	90,000	90,000	(10,000)
55716 Metro Breeze	33,334	42,644	-	42,644	42,644	43,600	43,600	956
TOTAL	231,419	284,094	(641)	283,453	278,492	287,840	282,840	(1,254)

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

ADDITIONAL SCHOOL ASST. - 17010

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

	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>CEMETERY CARE - 17020</u>								
55000 Program	2,677	3,000	-	3,000	2,000	3,200	3,200	200
TOTAL	2,677	3,000	-	3,000	2,000	3,200	3,200	200

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

CONTINGENCY RESERVE - 17030

55000 Program	(113,559)	181,408	(6,000)	175,408	(100,000)	200,000	200,000	18,592
TOTAL	(113,559)	181,408	(6,000)	175,408	(100,000)	200,000	200,000	18,592
TOTAL UNCLASSIFIED	130,537	478,502	(6,641)	471,861	190,492	501,040	496,040	17,538

DEBT SERVICE

2006 CIP G/O BONDS - 18020

52710 Principal	200,000	200,000	-	200,000	200,000	200,000	200,000	-
52720 Interest	28,000	20,000	-	20,000	20,000	12,000	12,000	(8,000)
	228,000	220,000	-	220,000	220,000	212,000	212,000	(8,000)

2011 CIP G/O BONDS - 18030

52710 Principal	270,000	270,000	-	270,000	270,000	270,000	270,000	-
Less School Portion	-	-	-	-	-	-	-	-
Less TIF Portion	(69,000)	(69,000)	-	(69,000)	(69,000)	(69,000)	(69,000)	-
52720 Interest	28,350	20,250	-	20,250	20,250	12,150	12,150	(8,100)
Less School Portion	-	-	-	-	-	-	-	-
Less TIF Portion	(7,245)	(5,175)	-	(5,175)	(5,175)	(3,105)	(3,105)	2,070
	222,105	216,075	-	216,075	216,075	210,045	210,045	(6,030)

	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>DEBT SERVICE</u>								
(continued)								
ELEMENTARY SCHOOL BONDS - 18050								
52710 Principal	1,073,113	1,073,113	-	1,073,113	1,073,113	1,073,113	1,073,113	-
Less School Portion	(1,073,113)	(1,073,113)	-	(1,073,113)	(1,073,113)	(1,073,113)	(1,073,113)	-
52720 Interest	427,469	403,415	-	403,415	403,415	377,397	377,397	(26,018)
Less School Portion	(427,469)	(403,415)	-	(403,415)	(403,415)	(377,397)	(377,397)	26,018
	-	-	-	-	-	-	-	-
POLICE STATION BOND - 18040								
52710 Principal	275,000	275,000	-	275,000	275,000	275,000	275,000	-
52720 Interest	114,125	108,625	-	108,625	108,625	103,125	103,125	(5,500)
	389,125	383,625	-	383,625	383,625	378,125	378,125	(5,500)
SCHOOL REVOLVING RENOVATION BONDS - 18060								
52710 Principal	59,878	94,694	-	94,694	94,694	72,408	72,408	(22,286)
Less School Portion	(59,878)	(94,694)	-	(94,694)	(94,694)	(72,408)	(72,408)	22,286
	-	-	-	-	-	-	-	-
2017 CIP GO BONDS - 18070								
52710 Principal	56,000	200,000	-	200,000	200,000	200,000	200,000	-
Less School Portion	(56,000)	(56,000)	-	(56,000)	(56,000)	(55,500)	(55,500)	500
52720 Interest	47,571	39,558	-	39,558	39,558	35,558	35,558	(4,000)
Less School Portion	(13,515)	(10,800)	-	(10,800)	(10,800)	(9,685)	(9,685)	1,115
	34,056	172,758	-	172,758	172,758	170,373	170,373	(2,385)
Fire Engine 2 - Estimated debt service	-	-	-	-	-	83,840	-	-
TOTAL DEBT SERVICE	873,286	992,458	-	992,458	992,458	1,054,383	970,543	(21,915)
TOTAL EXPENDITURES	57,797,575	62,285,378	68,844	62,354,222	59,680,932	66,493,207	65,906,240	3,620,862

	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	Manager Increase/ Decrease
<u>OTHER GENERAL FUND USES</u>								
<u>Transfers to Other Funds</u>								
59210 Special Revenue - Municipal	4,500	-	4,500	4,500	4,500	-	70,000	70,000
59400 Capital Projects - Municipal	2,042,910	1,475,958	-	1,475,958	1,475,958	2,348,000	1,798,000	322,042
59410 Capital Projects - Education	-	-	-	-	-	-	-	-
59620 Enterprise Funds	225,000	225,000	-	225,000	225,000	225,000	225,000	-
TOTAL	2,272,410	1,700,958	4,500	1,705,458	1,705,458	2,573,000	2,093,000	392,042
Special Revenue - Municipal	Indicates transfers for grants and other activities accounted for in Special Revenue Funds.							
Memorial Day fund	4,500	-	4,500	4,500	4,500	-	-	-
Property Tax Assistance	-	-	-	-	-	-	70,000	70,000
	4,500	-	4,500	4,500	4,500	-	70,000	70,000
Capital Projects - Municipal:	Indicates the General Fund transfers to certain Capital Projects. See Capital Budget.							
Sidewalk Program	50,000	50,000	-	50,000	50,000	50,000	50,000	-
Street Resurfacing/Rehab	750,000	750,000	-	750,000	750,000	1,500,000	1,000,000	250,000
Capital Improvements	580,207	-	-	-	-	-	-	-
Fire Vehicle Replacement	108,243	110,408	-	110,408	110,408	113,000	113,000	2,592
Police Vehicle Replacement	152,000	155,040	-	155,040	155,040	160,000	160,000	4,960
PW Equipment Replacement	347,460	354,410	-	354,410	354,410	365,000	365,000	10,590
P&R Vehicle Replacement	55,000	56,100	-	56,100	56,100	60,000	60,000	3,900
Facilities Repair Program	-	-	-	-	-	-	-	-
IT/Cable TV Equipment	-	-	-	-	-	100,000	50,000	50,000
	2,042,910	1,475,958	-	1,475,958	1,475,958	2,348,000	1,798,000	272,042
					2,901,916			
Enterprise Funds:	Represents a General Fund subsidy to the Enterprise Funds.							
Solid Waste Enterprise Fund	150,000	150,000	-	150,000	150,000	150,000	150,000	-
Train Station-Visitors Center	75,000	75,000	-	75,000	75,000	75,000	75,000	-
	225,000	225,000	-	225,000	225,000	225,000	225,000	-
GRAND TOTALS	60,069,985	63,986,336	73,344	64,059,680	61,386,390	69,066,207	67,999,240	4,012,904

TOWN OF BRUNSWICK, MAINE

CAPITAL BUDGET & TAX INCREMENT FINANCING BUDGET

**For the Fiscal Year
July 1, 2019 - June 30, 2020**

**Manager's Proposed
April 4, 2019**

**Town of Brunswick, Maine
Capital Budget
Municipal Budget for July 1, 2019 - June 30, 2020**

	2017-18 Actual	2018-19 Council Approved	2018-19 Supplemental	2018-19 Final	2019-20 Manager Proposed
From General Fund Balance:					
<i>General Government</i>					
Facilities Reserve Fund	\$ 400,000	\$ 300,000	\$ -	\$ 300,000	\$ 300,000
Dark Fiber WAN project	-	130,500	-	130,500	-
IT Server System Upgrade	-	-	-	-	252,500
<i>Public Safety</i>					
Police Cruisers outfit project	80,207	-	-	-	-
<i>Public Works</i>					
Moody Rd & Merryman Ln	-	180,000	-	180,000	-
Kimberley Circle	-	165,000	-	165,000	-
Street Resurfacing/Rehabilitation Program	-	-	-	-	200,000
People Plus Parking Lot	-	-	-	-	100,000
Bath Road Signal Upgrades	-	-	-	-	50,000
<i>Education</i>					
BHS Crooker Theater AC	-	300,000	-	300,000	-
BHS Track Facility	-	-	250,000	250,000	-
<i>Parks & Recreation</i>					
Rec Ctr Interior Space Planning	-	-	-	-	-
Use of Fund Balance	480,207	1,075,500	250,000	1,325,500	902,500
From Reserves/Other Sources:					
<i>Downtown TIF Revenues</i>					
Mill St Storm Drain Project	243,583	-	-	-	-
Cedar St Parking - MDOT match	-	6,000	-	6,000	-
Downtown Sidewalks & Lighting	-	200,000	-	200,000	200,000
<i>Brunswick Landing and Brunswick Executive Airport TIF Revenues</i>					
Union St Storm Drain Project	998,422	-	-	-	-
Cook's Corner Connector Planning	75,000	-	-	-	-
Cook's Corner Connector Construction	-	400,000	-	400,000	400,000
Use of Reserves/Other Sources	1,317,005	606,000	-	606,000	600,000

	2017-18 Actual	2018-19 Council Approved	2018-19 Supplemental	2018-19 Final	2019-20 Manager Proposed
From Municipal Revenues:					
<i>Streets and Sidewalks</i>					
Street Resurfacing/Rehabilitation Program	750,000	750,000	-	750,000	1,000,000
Sidewalk Program	50,000	50,000	-	50,000	50,000
Street Reconstruction	-	-	-	-	-
<i>Vehicle Replacement</i>					
Fire Vehicle Replacement	108,243	110,408	-	110,408	113,000
Police Vehicle Replacement	152,000	155,040	-	155,040	160,000
PW Equipment Replacement	347,460	354,410	-	354,410	365,000
P&R Vehicle Replacement	55,000	56,100	-	56,100	60,000
<i>Other Reserves</i>					
Facilities Repair Program	-	-	-	-	-
IT/Cable TV Equipment	-	-	-	-	50,000
Municipal Revenues	1,462,703	1,475,958	-	1,475,958	1,798,000
TOTAL CAPITAL PROJECTS AND RESERVES	3,259,915	3,157,458	250,000	3,407,458	3,300,500

The Capital Budget is developed through the Capital Improvement Program ("CIP").

Article VI, Section 601 of the Town's Charter requires that the Town Manager prepare and submit a five-year CIP at the same time as the annual budget is submitted. The Town's current CIP policy, procedures and format were adopted by the Council in February 2013, and updated in December 2018. The annual CIP is now developed in the fall each year, and finalized in early spring for submittal to the Council. The policy establishes the content and format of the Town's capital improvement planning and provides guidelines for funding methods.

The CIP includes a list of all capital improvements proposed over the next five fiscal years, methods of financing, time schedules and annual cost to support the proposed program. The CIP is a plan; it does not fund any projects. Project funding can be authorized in a variety of formats, all of which involve a separate action by the Town Council.

The Capital Budget is included within the annual General Fund Budget, and lists the items in the first year of the CIP which are proposed to be funded through Unassigned General Fund Balance, Reserves and Other Sources, and from Municipal Revenues, or property taxes. Approval of Capital Budget items occurs with separate funding resolutions concurrent with the adoption of the Town's General Fund Budget.

Town of Brunswick, Maine
TIF Budget for July 1, 2018 - June 30, 2019

	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Estimated	2019-20 Department	2019-20 Manager
<u>DOWNTOWN & TRANSIT-ORIENTED TIF DISTRICT</u>							
<u>Property Tax Revenues</u>							
District Increment Value	27,000,000	27,000,000	-	27,000,000	29,000,000	29,000,000	29,000,000
Tax Rate	18.37	18.92	-	18.92	18.92	20.67	20.02
Tax Increment Revenue	495,990	510,840	-	510,840	548,680	599,430	580,580
TOTAL REVENUES	495,990	510,840	-	510,840	548,680	599,430	580,580
<u>TIF Program Expenditures</u>							
Credit Enhancement Agreement	62,869	56,658	-	56,658	56,658	61,898	59,952
Debt Service (People Plus Bldg)	76,245	74,175	-	74,175	74,175	72,105	72,105
Downtown Master Plan						70%	70%
Riverwalk match	(16,000)	-	-	-	-	-	-
Mill St Storm Drain project	243,583	-	-	-	-	-	-
Cedar St Parking - DOT match	-	6,000	-	6,000	10,000	-	-
Downtown Sidewalks & Lighting	-	200,000	-	200,000	200,000	200,000	200,000
Parking Structure Study	-	-	-	-	75,000	-	-
Facility Operation (Train Station/Visitors C	75,000	75,000	-	75,000	75,000	75,000	75,000
Economic Development (Admin costs)	66,666	62,356	-	62,356	62,356	50,000	50,000
Transit-Oriented Projects							
Brunswick Explorer (expanded operat	30,000	30,000	-	30,000	30,000	40,000	40,000
Brunswick Explorer (capital)	-	40,000	-	40,000	40,000	20,000	20,000
MetroBreez	33,334	42,644	-	42,644	42,644	43,600	43,600
TOTAL EXPENDITURES	571,697	586,833	-	586,833	665,833	562,603	560,657
Revenues less Expenditures	(75,707)	(75,993)	-	(75,993)	(117,153)	36,827	19,923
Amount transferred to CP Funds	227,583	206,000	-	206,000	210,000	200,000	200,000
Amount transferred to General Fund	205,000	250,000	-	250,000	250,000	228,600	228,600
Downtown & Transit-Oriented TIF District Balance							
Fiscal year beginning balance	195,851	120,144	-	120,144	120,144	2,991	2,991
Fiscal year ending balance	120,144	44,151	-	44,151	2,991	39,818	22,914

Town of Brunswick, Maine
TIF Budget for July 1, 2018 - June 30, 2019

	2017-18	2018-19	2018-19	2018-19	2018-19	2019-20	2019-20
	Actual	Adopted	Adjustments	Available	Estimated	Department	Manager
<u>MOLNLYCKE TIF DISTRICT</u>							
<u>Property Tax Revenues</u>							
District Increment Value	11,240,200	11,240,200	-	11,240,200	11,000,400	11,000,400	11,000,400
Tax Rate	18.37	18.92	-	18.92	18.92	20.67	20.02
Tax Increment Revenue	206,482	212,665	-	212,665	208,128	227,378	220,228
TOTAL REVENUES	206,482	212,665	-	212,665	208,128	227,378	220,228
<u>TIF Program Expenditures</u>							
	49.5%				50.0%	52.5%	52.5%
Credit Enhancement Agreement	94,576	108,230	-	108,230	98,392	112,867	109,318
Public Safety Improvements	100,000	-	-	-	-	-	-
Brunswick Downtown Association	100,000	100,000	-	100,000	100,000	110,000	105,000
Professional & Administrative Costs	-	-	-	-	-	-	-
TOTAL EXPENDITURES	294,576	208,230	-	208,230	198,392	222,867	214,318
Revenues less Expenditures	(88,094)	4,435	-	4,435	9,736	4,511	5,910
Amount transferred to CP Funds	-	-	-	-	-	-	-
Amount transferred to General Fund	200,000	100,000	-	100,000	100,000	110,000	105,000
Molnlycke TIF District Balance							
Fiscal year beginning balance	148,046	19,952	40,000	59,952	59,952	69,688	69,688
Fiscal year ending balance	59,952	24,387	40,000	64,387	69,688	74,199	75,598

Town of Brunswick, Maine
TIF Budget for July 1, 2018 - June 30, 2019

	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Estimated	2019-20 Department	2019-20 Manager
<u>BRUNSWICK LANDING AND BRUNSWICK EXECUTIVE AIRPORT TIF DISTRICTS</u>							
<u>Property Tax Revenues</u>							
District Increment Value	69,342,900	69,342,900	-	69,342,900	66,580,100	66,580,100	66,580,100
Tax Rate	18.37	18.92	-	18.92	18.92	20.67	20.02
Tax Increment Revenue	1,273,829	1,311,968	-	1,311,968	1,259,695	1,376,211	1,332,934
TOTAL REVENUES	1,273,829	1,311,968	-	1,311,968	1,259,695	1,376,211	1,332,934
<u>TIF Program Expenditures</u>							
Credit Enhancement Agreement	636,915	655,984	-	655,984	629,848	688,105	666,467
Road Improvements							
Qualified road work	100,000	100,000	-	100,000	100,000	150,000	150,000
Union St Storm Drain project	998,422	-	-	-	-	-	-
Public Safety Improvements	-	150,000	-	150,000	150,000	150,000	150,000
Professional & Administrative Costs	-	-	-	-	-	-	-
Road/Infrastructure Improvements							
Cooks Corner Road planning	75,000	-	-	-	-	-	-
Cooks Corner Connector construction	-	400,000	-	400,000	400,000	400,000	400,000
TOTAL EXPENDITURES	1,810,337	1,305,984	-	1,305,984	1,279,848	1,388,105	1,366,467
Revenues less Expenditures	(536,508)	5,984	-	5,984	(20,153)	(11,895)	(33,533)
Amount transferred to CP Funds	1,073,422	400,000	-	400,000	400,000	400,000	400,000
Amount transferred to General Fund	100,000	250,000	-	250,000	250,000	300,000	300,000
BL and BEA TIF District Balance							
Fiscal year beginning balance	612,217	75,709	-	75,709	75,709	55,557	55,557
Fiscal year ending balance	75,709	81,693	-	81,693	55,557	43,662	22,023

Town of Brunswick, Maine
TIF Budget for July 1, 2018 - June 30, 2019

	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Estimated	2019-20 Department	2019-20 Manager
<u>SUMMARY OF TAX INCREMENT FINANCING BUDGET</u>							
<u>Property Tax Revenues</u>							
District Increment Value	107,583,100	107,583,100	-	107,583,100	106,580,500	106,580,500	106,580,500
Tax Rate	18.37	18.92	-	18.92	18.92	20.67	20.02
Tax Increment Revenue	1,976,302	2,035,472	-	2,035,472	2,016,503	2,203,019	2,133,742
TOTAL REVENUES	1,976,302	2,035,472	-	2,035,472	2,016,503	2,203,019	2,133,742
<u>TIF Program Expenditures</u>							
Credit Enhancement Agreement	794,360	820,872	-	820,872	784,898	862,871	835,736
Debt Service (People Plus Bldg)	76,245	74,175	-	74,175	74,175	72,105	72,105
Downtown Master Plan							
Riverwalk match	(16,000)	-	-	-	-	-	-
Mill St Storm Drain project	243,583	-	-	-	-	-	-
Cedar St Parking - DOT match	-	6,000	-	6,000	10,000	-	-
Downtown Sidewalks & Lighting	-	200,000	-	200,000	200,000	200,000	200,000
Parking Structure Study	-	-	-	-	75,000	-	-
Facility Operation (Train Station/Visitors C	75,000	75,000	-	75,000	75,000	75,000	75,000
Economic Development (Admin costs)	66,666	62,356	-	62,356	62,356	50,000	50,000
Transit-Oriented Projects							
Brunswick Explorer (expanded oper:	30,000	30,000	-	30,000	30,000	40,000	40,000
Brunswick Explorer (capital)	-	40,000	-	40,000	40,000	20,000	20,000
MetroBreez	33,334	42,644	-	42,644	42,644	43,600	43,600
Road Improvements							
Qualified road work	100,000	100,000	-	100,000	100,000	150,000	150,000
Union St Storm Drain project	998,422	-	-	-	-	-	-
Public Safety Improvements	100,000	150,000	-	150,000	150,000	150,000	150,000
Brunswick Downtown Association	100,000	100,000	-	100,000	100,000	110,000	105,000
Professional & Administrative Costs	-	-	-	-	-	-	-
Road/Infrastructure Improvements							
Cooks Corner Road planning	75,000	-	-	-	-	-	-
Cooks Corner Connector constructio	-	400,000	-	400,000	400,000	400,000	400,000
TOTAL EXPENDITURES	2,676,610	2,101,047	-	2,101,047	2,144,073	2,173,576	2,141,441
Revenues less Expenditures	(700,308)	(65,575)	-	(65,575)	(127,570)	29,443	(7,700)

Town of Brunswick, Maine
TIF Budget for July 1, 2018 - June 30, 2019

	2017-18 Actual	2018-19 Adopted	2018-19 Adjustments	2018-19 Available	2018-19 Estimated	2019-20 Department	2019-20 Manager
SUMMARY OF TAX INCREMENT FINANCING BUDGET (Cont'd)							
Total Tax Increment Financing Balance							
Fiscal year beginning balance	956,114	215,805	40,000	255,805	255,805	128,236	128,236
Fiscal year ending balance	255,806	150,230	-	190,230	128,236	157,679	120,536
Amount transferred to CP Funds	1,301,005	606,000	-	606,000	610,000	600,000	600,000
Amount transferred to General Fund	505,000	600,000	-	600,000	600,000	638,600	633,600

Estimated Annual Tax Shift Benefit							
Total sheltered value	107,583,100	107,583,100	-	107,583,100	106,580,500	106,580,500	106,580,500
State Aid to Education	734,174				915,532		869,322
Revenue Sharing	76,038				73,789		86,849
County Tax	<u>73,008</u>				<u>71,402</u>		<u>70,468</u>
	883,220				1,060,723		1,026,639
<p>Estimated Annual Tax Shift Benefit represents the increase in State subsidy amounts received and the reduction in County tax resulting from 'sheltering' the TIF districts' increased valuation from the state valuation and the calculations of the aid formulas. If the incremental values were included in the Town's state valuation, the Town would experience a reduction in State subsidies and an increase in the County tax.</p>							



TOWN OF BRUNSWICK, MAINE

MUNICIPAL BUDGET 2019-20 Manager's Proposed – April 4, 2019

Statistical Section

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Town of Brunswick, Maine
Comparative Balance Sheets
For the General Fund - GAAP Basis
As of June 30,

<u>ASSETS</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Cash & Investments	19,500,293	19,102,967	19,822,700	23,560,748	23,966,484
Taxes Receivable	798,261	1,026,639	851,719	838,933	968,616
Tax Liens & Acquired Property	292,495	308,611	338,931	327,212	299,537
Accounts Receivable	718,089	949,147	744,149	725,531	812,679
Advances to Other Funds	-	454,080	363,264	272,448	181,632
Other	36,767	37,711	26,753	26,523	28,015
TOTAL ASSETS	21,345,905	21,879,155	22,147,516	25,751,395	26,256,963
<u>LIABILITIES</u>					
Accounts Payable	800,131	744,923	916,388	544,066	612,151
Accrued Payroll	2,949,180	3,113,766	3,170,965	3,550,909	3,731,016
Due to Other Funds	1,269,664	1,535,250	410,666	2,342,999	1,452,771
Other	261,032	301,832	335,980	362,191	597,833
TOTAL LIABILITIES	5,280,007	5,695,771	4,833,999	6,800,165	6,393,771
<u>DEFERRED INFLOWS</u>					
Deferred Property Taxes	721,220	781,503	726,061	779,093	821,353
Deferred Revenues	219,446	263,097	269,321	240,892	236,583
TOTAL DEFERRED INFLOWS	940,666	1,044,600	995,382	1,019,985	1,057,936
<u>FUND BALANCES</u>					
Non-spendable	36,767	491,791	388,484	298,971	209,647
Restricted	4,980,910	4,451,426	4,482,259	4,138,723	3,782,820
Assigned	1,619,378	1,525,233	1,130,790	1,700,864	3,324,678
Unassigned	8,488,177	8,670,334	10,316,602	11,792,687	11,488,111
TOTAL FUND BALANCE	15,125,232	15,138,784	16,318,135	17,931,245	18,805,256
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	21,345,905	21,879,155	22,147,516	25,751,395	26,256,963

The Town utilizes the balance sheet elements required by Government Accounting Standards Board (GASB) Statement 54.

Town of Brunswick, Maine
Comparative Statement of Revenues, Expenditures and
Changes in Fund Balance for the General Fund - GAAP Basis
For the Year Ended June 30,

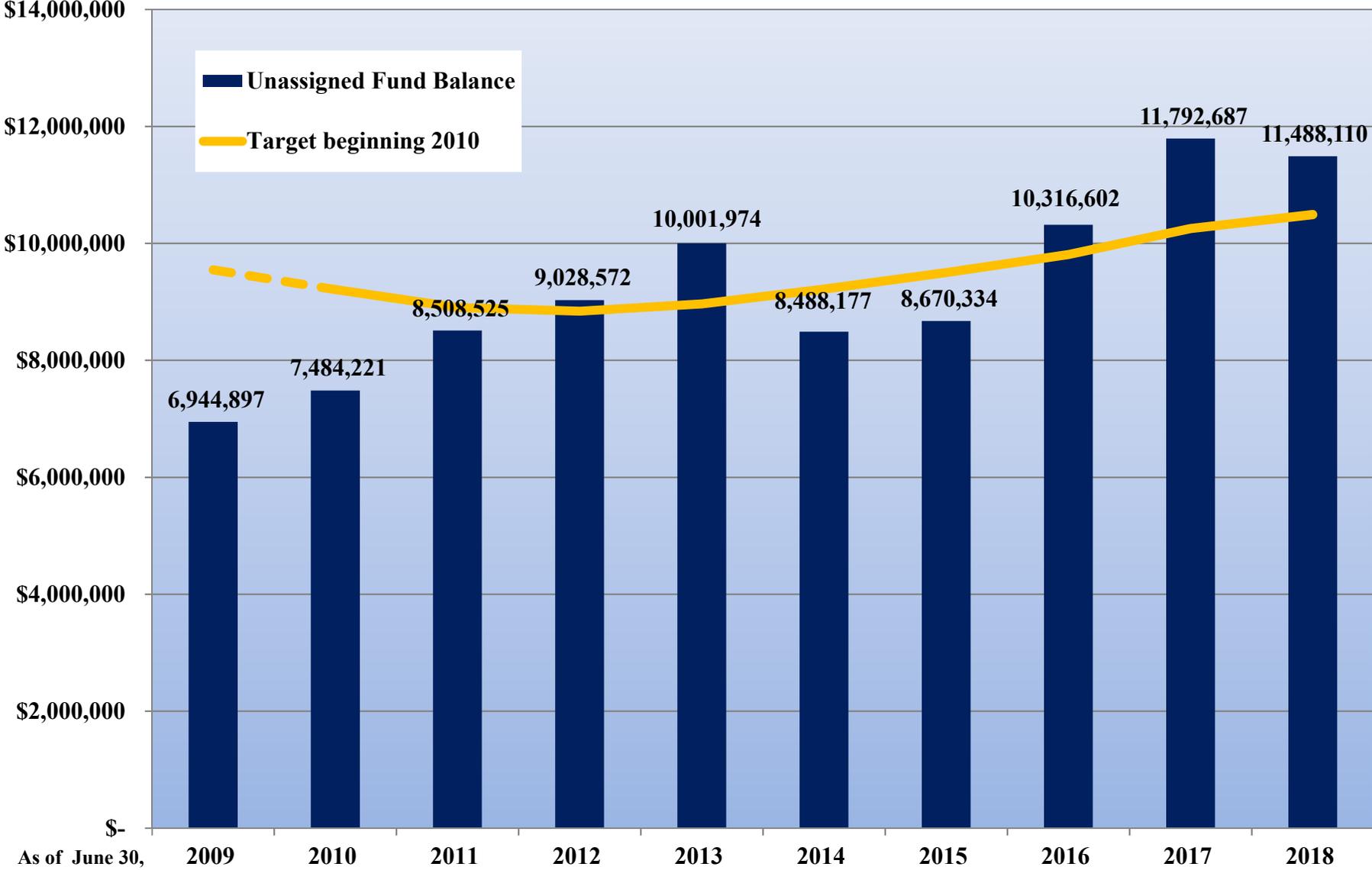
<u>REVENUES</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Taxes	38,490,317	40,582,907	42,531,410	44,215,165	45,343,860
Licenses, Fees & Permits	399,359	387,127	438,731	497,091	542,223
Intergovernmental	14,268,570	13,869,293	13,810,564	14,612,707	14,507,450
Charges for Service	1,373,629	1,349,207	1,452,524	1,428,249	1,518,918
Fines and Penalties	39,511	56,197	43,135	42,220	50,515
Interest on Investments	13,687	10,156	37,482	146,700	339,454
Other	731,055	736,595	519,261	575,248	642,187
TOTAL REVENUES	55,316,128	56,991,482	58,833,107	61,517,380	62,944,607
<u>EXPENDITURES</u>					
General Government	3,552,992	3,517,191	3,548,096	3,724,978	3,646,187
Public Safety	8,013,000	8,295,800	8,372,964	8,560,448	8,811,980
Public Works	3,690,883	4,110,190	3,558,509	3,693,270	3,833,995
Human Services	168,723	171,606	176,406	139,921	163,348
Education	32,539,288	33,989,089	34,092,968	36,034,705	36,445,089
Recreation & Culture	2,490,538	2,669,911	2,650,179	2,771,480	3,017,995
Debt Service	3,566,428	2,744,750	2,696,785	2,373,601	2,536,928
County Tax	1,249,487	1,333,350	1,360,042	1,410,855	1,517,700
Unclassified	36,996	8,683	29,082	29,868	130,537
TOTAL EXPENDITURES	55,308,335	56,840,570	56,485,031	58,739,126	60,103,759
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers In	704,265	1,052,000	620,942	514,000	506,389
Transfers Out	(3,324,441)	(1,189,360)	(1,789,667)	(1,679,144)	(2,473,226)
Sale of general capital assets	225,000	-	-	-	-
	(2,395,176)	(137,360)	(1,168,725)	(1,165,144)	(1,966,837)
EXCESS OF REVENUES AND OTHER SOURCES					
OVER/(UNDER) EXPENDITURES AND OTHER USES	(2,387,383)	13,552	1,179,351	1,613,110	874,011
BEGINNING FUND BALANCE	17,512,615	15,125,232	15,138,784	16,318,135	17,931,245
ENDING FUND BALANCE	15,125,232	15,138,784	16,318,135	17,931,245	18,805,256

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

Fiscal Year Ended	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
General Fund										
Nonspendable										
Long-term loans and advances	\$ 2,653,201	\$ 2,053,201	\$ 2,685,795	\$ 495,297	\$ 450,580	\$ -	\$ 454,080	\$ 363,264	\$ 272,448	\$ 181,632
Inventories and prepaids	16,101	30,054	34,266	23,925	55,570	36,767	37,711	25,220	26,523	28,015
Restricted										
Education	7,110,084	7,952,876	7,269,640	6,202,796	4,968,986	4,773,172	4,240,381	4,242,058	3,885,181	3,503,852
Municipal purposes	326,784	129,721	281,669	370,351	210,670	207,738	211,045	240,201	253,542	278,968
Assigned	608,524	1,626,364	1,014,339	1,987,354	1,824,835	1,619,378	1,525,233	1,130,790	1,700,864	3,324,679
Unassigned	<u>6,944,897</u>	<u>7,484,221</u>	<u>8,508,525</u>	<u>9,028,572</u>	<u>10,001,974</u>	<u>8,488,177</u>	<u>8,670,334</u>	<u>10,316,602</u>	<u>11,792,687</u>	<u>11,488,110</u>
Total General Fund	<u>\$ 17,659,591</u>	<u>\$ 19,276,437</u>	<u>\$ 19,794,234</u>	<u>\$ 18,108,295</u>	<u>\$ 17,512,615</u>	<u>\$ 15,125,232</u>	<u>\$ 15,138,784</u>	<u>\$ 16,318,135</u>	<u>\$ 17,931,245</u>	<u>\$ 18,805,256</u>
General Fund Revenues	\$ 57,284,003	\$ 55,250,920	\$ 53,398,716	\$ 53,034,602	\$ 53,777,437	\$ 55,316,128	\$ 56,991,482	\$ 58,833,107	\$ 61,517,380	\$ 62,944,607
Unrestricted Fund Balance	7,553,421	9,110,585	9,522,864	11,015,926	11,826,809	10,107,555	10,195,567	11,447,392	13,493,551	14,812,789
As a % of Revenues	13.19%	16.49%	17.83%	20.77%	21.99%	18.27%	17.89%	19.46%	21.93%	23.53%
Unassigned Fund Balance	6,944,897	7,484,221	8,508,525	9,028,572	10,001,974	8,488,177	8,670,334	10,316,602	11,792,687	11,488,110
As a % of Revenues	12.12%	13.55%	15.93%	17.02%	18.60%	15.34%	15.21%	17.54%	19.17%	18.25%
Target Unassigned Balance	9,549,243	9,210,328	8,901,566	8,840,868	8,964,699	9,221,199	9,500,480	9,807,479	10,254,947	10,492,866
Amount Above/(Below) Target	(2,604,346)	(1,726,107)	(393,041)	187,704	1,037,275	(733,022)	(830,146)	509,123	1,537,740	995,244
Previous Target (prior to 2010)	5,441,980									

To provide for unforeseen circumstances and maintain liquidity, the Town has adopted a fund balance policy. Prior to FY2010, the policy targeted the unassigned General Fund balance at 9.5% of revenues. Beginning in FY2010, the policy targets the unassigned General Fund balance at 16.67% of revenues. In accordance with the fund balance policy, when the balance falls below the target, the Town will develop a plan, implemented through the annual budgetary process, to bring the balance to the target level over a period of no more than three years.

Town of Brunswick Unassigned Fund Balance

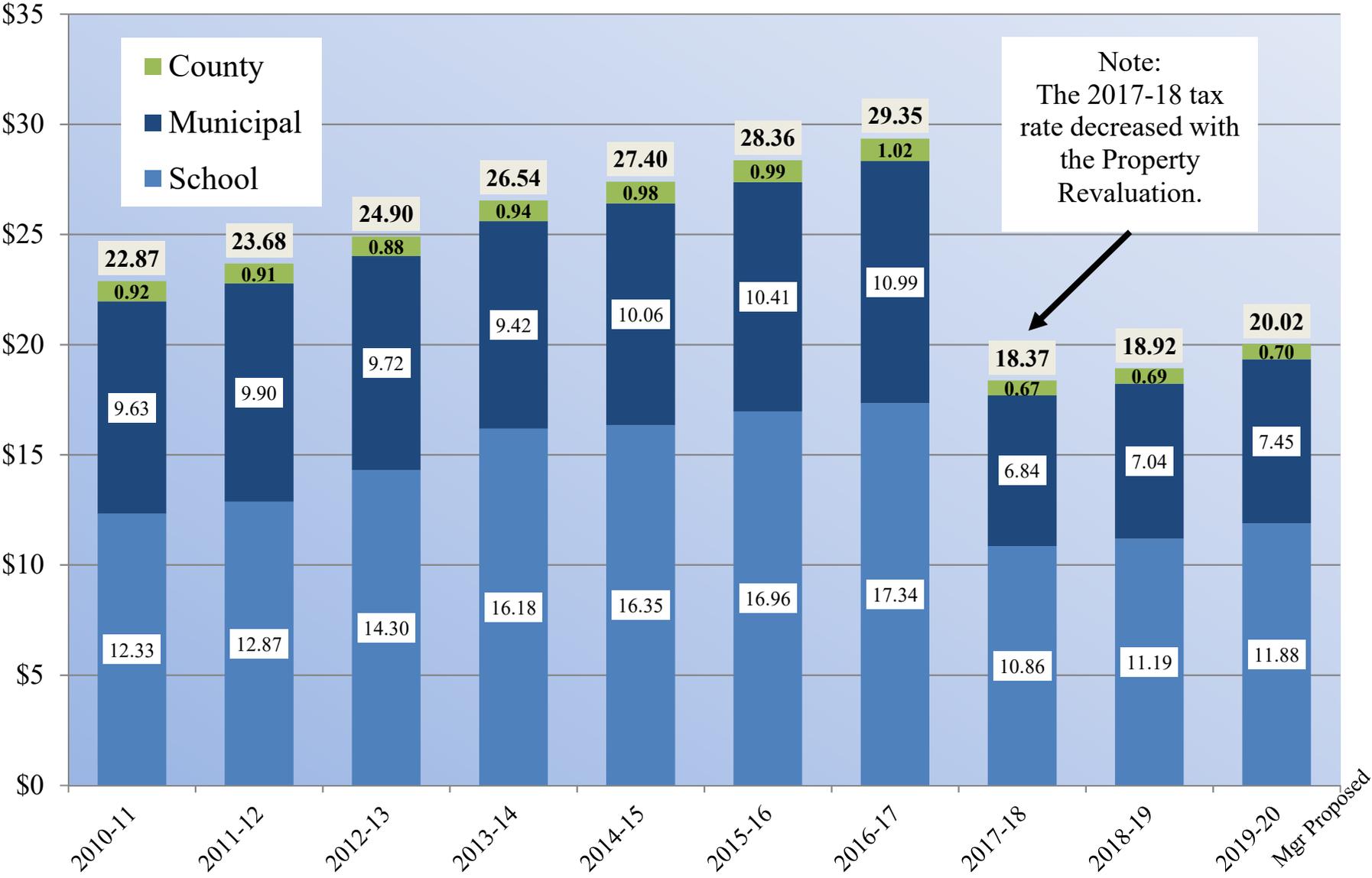


**Town of Brunswick
General Fund Budget Comparisons**

	Fiscal 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	Mgrs Proposed 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	9,077,954
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	13,351,088
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	22,429,042
	-3.47%	-6.21%	-5.55%	3.74%	-5.94%	-1.17%	1.43%	1.43%	-1.30%	7.21%
<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	26,026,774
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	40,382,343
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	67,999,240
	-0.90%	0.20%	2.27%	5.36%	0.86%	2.58%	3.15%	2.20%	1.85%	6.27%
<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	16,948,820
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	27,031,255
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	45,570,198
	1.33%	5.49%	8.00%	6.40%	5.11%	4.67%	4.06%	2.59%	3.45%	5.81%
<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	7.45
School	12.33	12.87	14.30	16.18	16.35	16.96	17.34	10.86	11.19	11.88
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	20.02
Percent Increase	1.46%	3.54%	5.15%	6.59%	3.24%	3.50%	3.49%	-37.41%	2.99%	5.81%
(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	6,665,691
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)	(1,335)
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	1,550,000
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	9,077,954
(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	11,239,724
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	13,351,088

Town of Brunswick Comparative Tax Rates - Ten Years

Mil rate



Note:
The 2017-18 tax rate decreased with the Property Revaluation.

Town of Brunswick Tax Rates - Percentage by category

