Document Hierarchy

- Objects – Line Items
- Departments
- Functions
- Resolution
- Object Details
Municipal Budget Development

- **Tax Impact Target**
  - Council 2.5% – 3.5%

- **Expenditure Priorities**
  - Hierarchy (following slide)
  - Maintain Services

- **Fund Balance**
  - Target – 16.67% of Revenues
  - One-time uses
    - Maintenance Reserves
    - Capital Items (Town and School)
Municipal Budget Priorities

- Legally Required
- Subsidies to Enterprises
- Public Safety
- Public Works
- Infrastructure
- Vehicle/Facility Reserves
- General Government
- Parks & Recreation
- Support to Organizations
- All Other
Major drivers of Manager's Proposed 2018-19 Budget
Municipal Depts only
1.31% estimated tax rate increase

(a) Net = Expenditures - Revenues
<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
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<tbody>
<tr>
<td>Employee Benefits</td>
<td>$230,101</td>
</tr>
<tr>
<td>Salaries and Wages</td>
<td>202,028</td>
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<tr>
<td>Debt Service</td>
<td>119,172</td>
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<tr>
<td>Fuel (Nat Gas, Diesel, Gasoline, Htg Fuel)</td>
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<td>People Plus, Teen Ctr, Library</td>
<td>47,150</td>
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<tr>
<td>Brunswick Explorer</td>
<td>40,000</td>
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<tr>
<td>Browntail moth program</td>
<td>30,000</td>
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<tr>
<td>Capital items/reserve funding</td>
<td>29,958</td>
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<tr>
<td>Rental of Equipment</td>
<td>27,066</td>
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<td>Other Expenditures</td>
<td>141,972</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$933,591</strong></td>
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Manager’s Proposed 2018–19 Budget
Municipal Services Expenditures

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
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<tbody>
<tr>
<td>General Government</td>
<td>$4,024,672</td>
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<tr>
<td>Public Safety</td>
<td>9,565,594</td>
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<tr>
<td>Public Works</td>
<td>4,189,257</td>
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<tr>
<td>Human Services</td>
<td>183,825</td>
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<tr>
<td>Recreation &amp; Culture</td>
<td>3,206,041</td>
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<tr>
<td>Unclassified</td>
<td>500,502</td>
</tr>
<tr>
<td>Debt Service</td>
<td>992,458</td>
</tr>
<tr>
<td>Other Uses of Funds</td>
<td>1,700,958</td>
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Total: $24,363,307
## Municipal Functions

<table>
<thead>
<tr>
<th></th>
<th>2017-18 Budget</th>
<th>2018-19 Manager</th>
<th>Increase</th>
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<tr>
<td>General Government</td>
<td>$ 4,000,751</td>
<td>$ 4,024,672</td>
<td>$ 23,921</td>
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<td>Public Safety</td>
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<tr>
<td>Fire</td>
<td>3,466,049</td>
<td>3,558,336</td>
<td>92,287</td>
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<td>Police</td>
<td>5,041,284</td>
<td>5,260,158</td>
<td>218,874</td>
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<tr>
<td>Other</td>
<td>724,600</td>
<td>747,100</td>
<td>22,500</td>
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<tr>
<td>Public Works</td>
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<td>183,825</td>
<td>3,051</td>
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<td>Recreation &amp; Culture</td>
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<td>193,136</td>
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<tr>
<td>Unclassified</td>
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<td>500,502</td>
<td>85,491</td>
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<tr>
<td>Debt Service</td>
<td>873,286</td>
<td>992,458</td>
<td>119,172</td>
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<tr>
<td>Other Uses of Funds</td>
<td>1,687,703</td>
<td>1,700,958</td>
<td>13,255</td>
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</table>

$ 23,429,716 $ 24,363,307 $ 933,591
## Municipal Functions

<table>
<thead>
<tr>
<th>Service Area</th>
<th>2018-19 Increase</th>
<th>Drivers of the Increase</th>
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</thead>
<tbody>
<tr>
<td>General Government</td>
<td>$23,921</td>
<td>Salaries &amp; Benefits (S&amp;B) -.5 FTE</td>
</tr>
<tr>
<td>Public Safety</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fire</td>
<td>$92,287</td>
<td>S&amp;B, Fuel</td>
</tr>
<tr>
<td>Police</td>
<td>$218,874</td>
<td>S&amp;B, Fuel, Cameras</td>
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<tr>
<td>Other</td>
<td>$22,500</td>
<td>Hydrants</td>
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<tr>
<td>Human Services</td>
<td>$3,051</td>
<td>S&amp;B</td>
</tr>
<tr>
<td>Recreation &amp; Culture</td>
<td>$193,136</td>
<td>S&amp;B, Fuel, BTM, +.5 FTE</td>
</tr>
<tr>
<td>Unclassified</td>
<td>$85,491</td>
<td>County Tax</td>
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<tr>
<td>Debt Service</td>
<td>$119,172</td>
<td>Roads, Reval, Town Hall, HVAC Emerson</td>
</tr>
<tr>
<td>Other Uses of Funds</td>
<td>$13,255</td>
<td>Vehicle Replacement Reserves</td>
</tr>
<tr>
<td></td>
<td>$933,591</td>
<td></td>
</tr>
</tbody>
</table>
Town of Brunswick
Manager's Proposed 2018-19 Budget
Municipal Expenditures

Expenditure Increases by Category

- Benefits: $230,101
- Salaries & Wages: $202,028
- Contractual: $169,378
- Debt Service: $119,172
- Materials & Supplies: $105,508
- Programs: $83,446
- Transfers Out: $13,255
- Capital: $10,703
Town of Brunswick
Manager's Proposed 2018-19 Budget
Municipal Services

Total Expenditures by Category

- Salaries & Wages: $9,244,309 (37.9%)
- Contractual: $6,103,670 (25.1%)
- Materials & Supplies: $1,307,150 (5.4%)
- Programs: $436,662 (1.8%)
- Transfers Out: $1,700,958 (7.0%)
- Benefits: $4,455,300 (18.3%)
- Debt Service: $992,458 (4.1%)
- Capital: $122,800 (0.5%)
Contractual Services
- Waste Disposal
- Contracted plowing & road construction
- Repair & Maintenance
  - Vehicles & Equipment
  - Buildings & Facilities
- Electricity/Water/Sewer
- Legal & Professional
- Insurance
- Telephone & Internet
- Postage, Printing
- Training

Materials & Supplies
- Fuel
  - Gasoline & Diesel
  - Natural Gas & Heating Oil
- Salt & Sand
- Road & storm sewer construction materials
- Office/computer supplies
- General supplies
- Minor equipment and hand tools
Town of Brunswick
Manager's Proposed 2018-19 Budget
General Government Expenditures

- Administration: 16%
- Finance: 19%
- Technology Services: 10%
- Municipal Officers: 2%
- Town Hall Building: 5%
- Risk Management: 12%
- Cable TV: 2%
- Assessing: 8%
- Economic Development: 3%
- Planning: 14%
- Town Clerk & Elections: 9%
Town of Brunswick
Manager's Proposed 2018-19 Budget

Public Safety Expenditures

- Fire Department: 36.07%
  - Central Fire Station: 0.49%
  - Emerson Fire Station: 0.64%
- Police Department: 42.62%
  - Police Station Building: 1.17%
- Emergency Services Dispatch: 8.87%
- Fire Suppression (Hydrants): 5.16%
- Traffic Signals: 0.33%
- Streetlights: 2.30%
- Marine Resources: 2.32%
- Emergency Management: 0.02%

Town of Brunswick
Manager's Proposed 2018-19 Budget

Public Safety Expenditures

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  - Central Fire Station: 0.49%
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- Fire Suppression (Hydrants): 5.16%
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- Streetlights: 2.30%
- Marine Resources: 2.32%
- Emergency Management: 0.02%
Town of Brunswick
Manager's Proposed 2018-19 Budget

Public Works Expenditures

- General Maintenance: 44.4%
- Refuse Collection & Disposal: 15.7%
- Central Garage: 17.7%
- Recycling: 8.2%
- Administration: 14.1%
Town of Brunswick
Manager's Proposed 2018-19 Budget
Recreation & Culture Expenditures

- Recreation Administration: 14.2%
- Buildings & Grounds Maintenance: 27.9%
- Curtis Memorial Library: 46.3%
- Recreation Building: 6.9%
- Teen Center: 0.5%
- People Plus Center: 4.1%
Revenues and Reimbursements

- Property Taxes
- Other Taxes (excise, etc.)
- State Revenue Sharing
- Homestead and BETE Reimbursements
Town of Brunswick
Manager's Proposed 2018-19 Budget

Municipal Revenues by Source

- Property Taxes: 66.13%
- Other Taxes: 13.97%
- Licenses and Fees: 1.92%
- Intergovernmental: 5.79%
- Charges for Services: 5.02%
- Fines and Penalties: 0.16%
- Interest: 0.88%
- Donations and Contributions: 0.12%
- Transfers from Other Funds: 2.46%
- Use of Fund Balances: 2.38%
Town of Brunswick

State Revenue Sharing & State Transfers

- Loss due to Transfer
- Received

Data for years 84-95 to 17-18 projected.
Town of Brunswick

Unassigned Fund Balance

As of June 30,

<table>
<thead>
<tr>
<th>Year</th>
<th>Unassigned Fund Balance</th>
<th>Target beginning 2010</th>
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</thead>
<tbody>
<tr>
<td>2008</td>
<td>6,680,850</td>
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</tr>
<tr>
<td>2009</td>
<td>6,944,897</td>
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</tr>
<tr>
<td>2010</td>
<td>7,484,221</td>
<td></td>
</tr>
<tr>
<td>2011</td>
<td>8,508,525</td>
<td></td>
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<tr>
<td>2012</td>
<td>9,028,572</td>
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</tr>
<tr>
<td>2013</td>
<td>10,001,974</td>
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<tr>
<td>2014</td>
<td>8,488,177</td>
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<tr>
<td>2015</td>
<td>8,670,334</td>
<td></td>
</tr>
<tr>
<td>2016</td>
<td>10,316,602</td>
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<tr>
<td>2017</td>
<td>11,792,687</td>
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<tr>
<td>Municipal Fund Balance (Supplemental)</td>
<td>Amount</td>
<td></td>
</tr>
<tr>
<td>-----------------------------------------------------------</td>
<td>------------</td>
<td></td>
</tr>
<tr>
<td><strong>Municipal</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Facilities Reserve</td>
<td>$300,000</td>
<td></td>
</tr>
<tr>
<td>Kimberly Circle Reconstruction</td>
<td>165,000</td>
<td></td>
</tr>
<tr>
<td>Wide Area Network</td>
<td>130,500</td>
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</tr>
<tr>
<td>Quiet Zones</td>
<td>100,000</td>
<td></td>
</tr>
<tr>
<td>Paving Moody &amp; Merryman</td>
<td>180,000</td>
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<tr>
<td><strong>School</strong></td>
<td></td>
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<tr>
<td>BHS Crooker Theater A/C</td>
<td>300,000</td>
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<tr>
<td>Advance for School Buses (2)</td>
<td>176,000</td>
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<tr>
<td><strong>Total</strong></td>
<td>$1,351,500</td>
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</table>
Additional Needs

- Road Resurfacing – $500K (2.5 miles at $200K/mile)
- Road Reconstruction – $250–500K project/year
- Sidewalk Resurfacing – $90K (1 mile at $17.5/lf)
- Sidewalk Reconstruction – $75K ($25 sf – $70 sf)
- Facilities Reserve – $200–250K/year
- Firefighter/Paramedics – $280K (4 addt’l at $70K)
- Police Officers – $340K (4 addt‘l at $85K)
- Vehicle Replacement Reserve – $100K/year
- 1 P&R Maintenance, 2 Seasonal Rangers – $83K
1. The 2014 Study recommended enough road resurfacing annually to keep existing roads in fair to good condition. **38,500 feet of road per year = 7.3 miles/year (2.5 miles more than avg)**

2. In 2014 we had 97,060 feet of road in poor condition. To rehabilitate all roads in poor condition within five years, need to reconstruct **19,412 feet per year = 3.7 miles/year**.

**Total = 11 miles of road should be paved and reconstructed per year**
Brunswick Sidewalks

<table>
<thead>
<tr>
<th>Sidewalk Location</th>
<th>Condition</th>
<th>Rating</th>
</tr>
</thead>
<tbody>
<tr>
<td>Good</td>
<td>26.3 mi, 66.0%</td>
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</tr>
<tr>
<td>Fair</td>
<td>9.5 mi, 23.9%</td>
<td></td>
</tr>
<tr>
<td>Poor</td>
<td>4.1 mi, 10.1%</td>
<td></td>
</tr>
</tbody>
</table>
Fire Department

1990 thru 1998 – 7 on a shift
Aug 1999 went to 8 on a shift
Police Department

Fulltime Officers – Comparison of Brunswick w/ Similar Municipalities

Brunswick - 20441  Saco - 19014  Sanford - 20906  Scarborough - 19524  Augusta - 18705  Biddeford - 21337  Auburn - 22912

34  36  39  42  43  54  54
Estimated 2016 Full-Value Tax Rates


2016 Full-Value (Equalized) Tax Rate derived by dividing 2016 Municipal Commitment by 2018 State Valuation with adjustments for Homestead and BETE Exemptions and TIFs.
Budget Takeaways

- Council Target Tax Increase
- Maintain Current Services
  - Non-Discretionary Items
  - Salaries and Benefits
- Appropriate Use of Fund Balance
- Unmet Needs
END