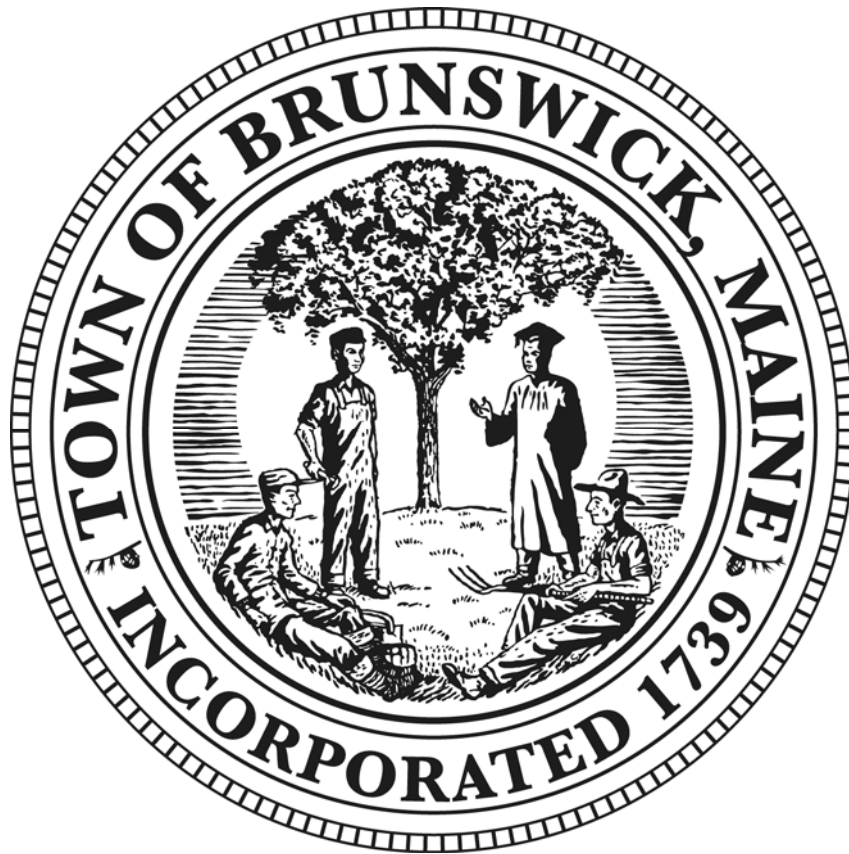


TOWN OF BRUNSWICK, MAINE



MUNICIPAL BUDGET

**Adopted
June 15, 2020**

**For the Fiscal Year
July 1, 2020 - June 30, 2021**

Town of Brunswick, Maine
Municipal Budget for July 1, 2020 - June 30, 2021
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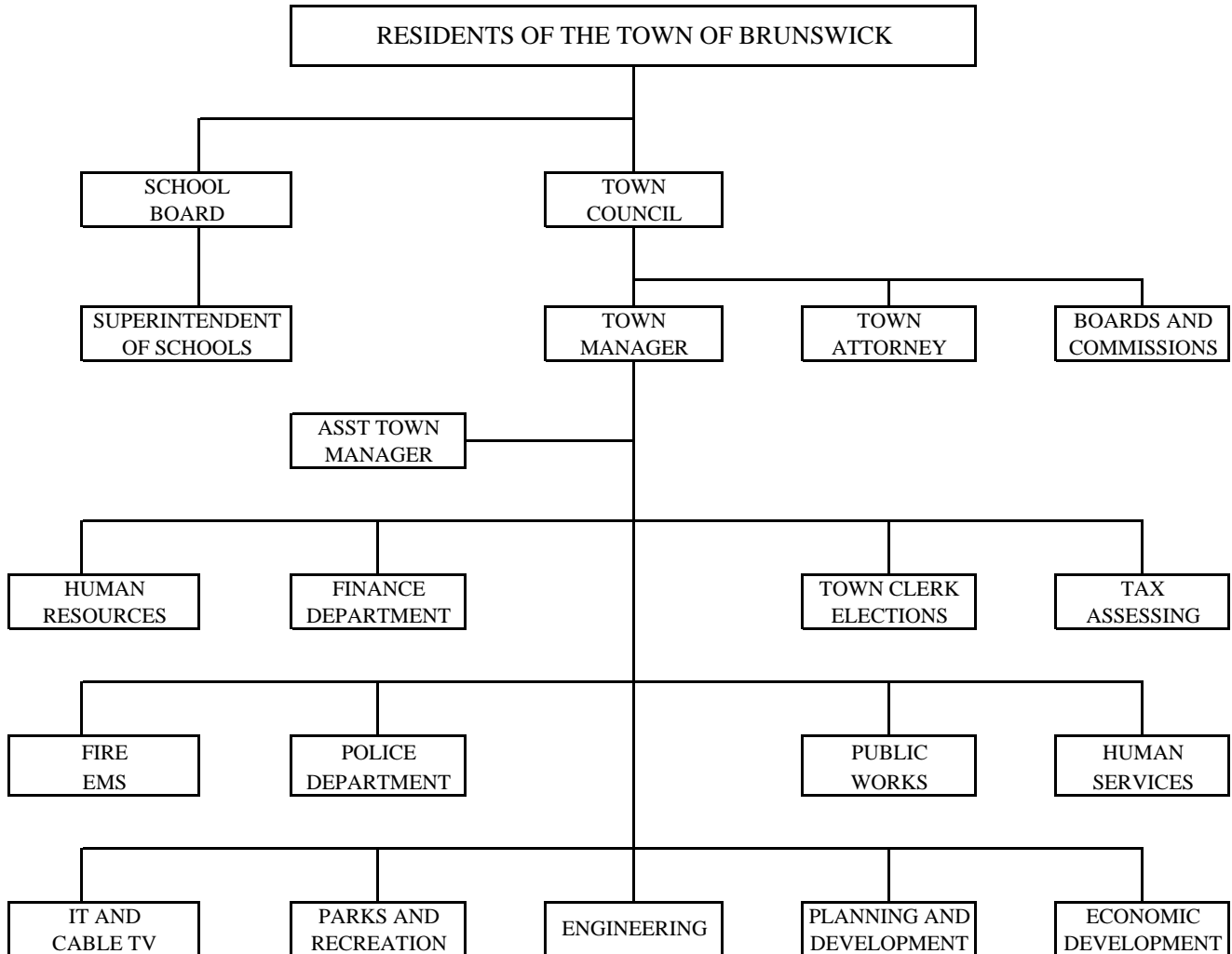
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**Town of Brunswick, Maine
Organizational Chart**



**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		Toby McGrath
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	Taylor Burns
Town Clerk	Frances M. Smith
Director of Planning and Development	Matthew Panfil
Fire Chief	Kenneth A. Brilliant
Police Chief	Scott J. Stewart
Director of Public Works	F. Jay Astle
Director of Parks and Recreation	Thomas M. Farrell
Superintendent of Schools	Phillip Potenziano



TOWN OF BRUNSWICK, MAINE

MUNICIPAL BUDGET 2020-21

Adopted June 15, 2020

Summary Financial Information

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Town of Brunswick, Maine
Revenue, Expenditure and Tax Comparison
Municipal Budget for July 1, 2020 - June 30, 2021

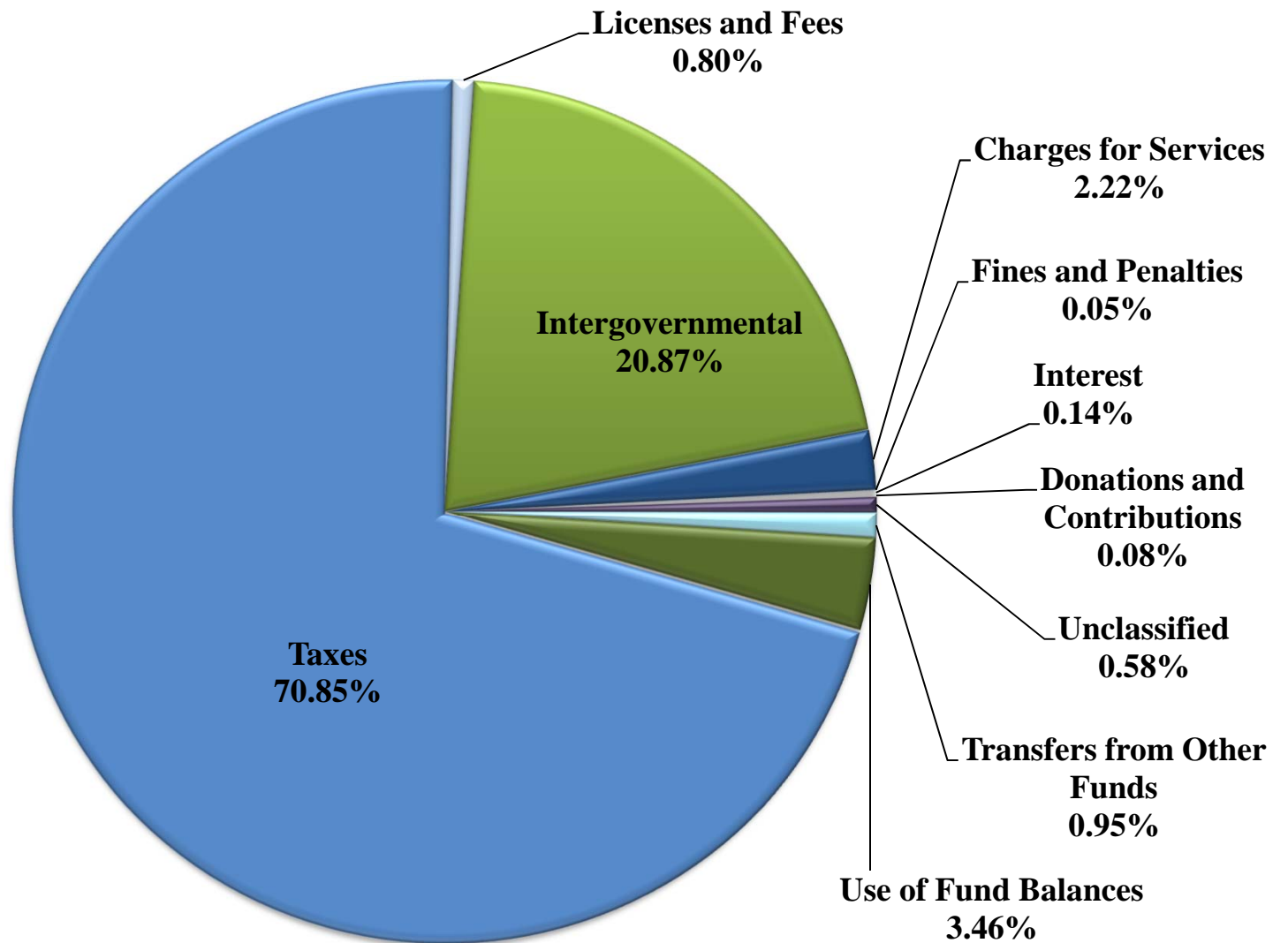
	Adopted 2019-20	Department 2020-21	Manager 2020-21	Council 2020-21	Council Increase (Decrease)	Council Increase (Decrease)	
<u>Revenues & Other Sources</u>							
Municipal (1)	9,112,961	10,521,513	9,908,808	9,740,988	628,027	6.89%	
School (2)	13,381,088	14,546,776	14,546,776	14,546,776	1,165,688	8.71%	
County	0	0	0	0	0	0.00%	
	22,494,049	25,068,289	24,455,584	24,287,764	1,793,715	7.97%	
<u>Expenditures & Other Uses</u>							
Municipal	26,185,774	29,132,486	27,413,814	26,799,640	613,866	2.34%	
School	40,153,709	43,684,160	43,684,160	42,748,055	2,594,346	6.46%	
County	1,590,123	1,674,551	1,674,551	1,674,551	84,428	5.31%	
	67,929,606	74,491,197	72,772,525	71,222,246	3,292,640	4.85%	
<u>Net From Property Taxes</u>							
Municipal	17,072,813	18,610,973	17,505,006	17,058,652	(14,161)	(0.08%)	
School	26,772,621	29,137,384	29,137,384	28,201,279	1,428,658	5.34%	
County	1,590,123	1,674,551	1,674,551	1,674,551	84,428	5.31%	
	45,435,557	49,422,908	48,316,941	46,934,482	1,498,925	3.30%	
<u>Tax Rate Valuation</u>	2,304,034,323	2,304,098,293	2,304,098,293	2,304,098,293	63,970	0.00%	
<u>Tax Rates (per 1,000)</u>							
Municipal	7.41	8.08	7.60	7.40	(0.01)	(0.13%)	-0.04%
School	11.62	12.65	12.65	12.24	0.62	5.34%	3.14%
County	0.69	0.73	0.73	0.73	0.04	5.80%	0.20%
	19.72	21.45	20.97	20.37	0.65	3.30%	3.30%

	Adopted 2019-20	Department 2020-21	Manager 2020-21	Council 2020-21	Council Increase (Decrease)	Council Increase (Decrease)
<u>Property Tax Revenue Calculation</u>						
<u>Taxable Valuation (Net of Homestead & BETE)</u>	2,208,128,793	2,208,128,793	2,208,128,793	2,208,128,793	0	0.00%
Tax Rate per (1,000)	19.72	21.45	20.97	20.37	0.65	3.30%
Property Tax Commitment	43,544,300	47,364,363	46,304,461	44,979,584	1,435,284	3.30%
<u>Homestead Reimbursement Calculation</u>						
Homestead Exempt Value	90,258,900	90,258,900	90,258,900	90,258,900	0	0.00%
Homestead Reimbursement %	62.50%	62.50%	62.50%	62.50%	0	0.00%
Homestead Reimbursement	1,112,441	1,210,033	1,182,956	1,149,109	36,668	3.30%
<u>BETE Reimbursement</u>						
BETE Value	74,850,400	74,850,400	74,850,400	74,850,400	0	0.00%
BETE Reimbursement %	52.76%	52.85%	52.85%	52.85%	0	0.17%
BETE Reimbursement	778,816	848,512	829,525	805,790	26,974	3.46%
Total From Property Taxes	45,435,557	49,422,908	48,316,941	46,934,482	1,498,925	3.30%
Notes:						
(1) Includes:						
General Municipal Revenues	6,770,691	7,371,691	7,017,691	6,892,691	122,000	1.80%
Allowance for Deferred Taxes	(200,000)	(200,000)	(200,000)	(200,000)	0	0.00%
Allowance for Tax Abatements	(75,000)	(75,000)	(75,000)	(75,000)	0	0.00%
Other Adjustments	(433,330)	853	(7,852)	(672)	432,658	(99.84%)
Use of Fund Balance	500,000	500,000	500,000	650,000	150,000	30.00%
State Revenue Sharing & Balance	1,912,000	2,250,000	2,000,000	1,800,000	(112,000)	(5.86%)
Other Sources	638,600	673,969	673,969	673,969	35,369	5.54%
	9,112,961	10,521,513	9,908,808	9,740,988	628,027	6.89%
(2) Includes:						
General Education Revenues	11,269,724	12,735,412	12,735,412	12,735,412	1,465,688	13.01%
Education Balances	2,111,364	1,811,364	1,811,364	1,811,364	(300,000)	(14.21%)
	13,381,088	14,546,776	14,546,776	14,546,776	1,165,688	8.71%

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

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Revenues									
Property Taxes	32,464,636	35,348,452	36,502,579	38,815,832	40,304,499	41,672,880	42,782,732	45,203,227	46,658,810
Other Taxes	2,924,000	3,048,000	3,103,000	2,893,500	2,993,000	3,267,900	3,678,800	3,517,000	3,800,000
Licenses, Fees & Permits	281,367	302,512	323,512	360,350	387,090	442,635	467,065	584,218	569,902
Intergovernmental - Municipal	1,751,788	1,356,264	1,272,071	1,363,554	1,402,237	1,409,050	1,420,049	2,096,399	2,466,499
Intergovernmental - Education	10,482,354	10,871,108	9,946,831	9,826,081	10,976,063	10,514,745	9,858,866	11,058,375	12,399,982
Charges for Service - Municipal	1,097,524	1,179,368	1,185,600	1,160,960	1,162,960	1,166,773	1,223,216	1,329,595	1,372,845
Charges for Service - Education	220,812	166,411	137,000	102,000	83,339	71,338	98,349	128,349	208,494
Fines & Penalties	16,150	28,500	28,750	41,800	40,060	39,500	39,495	38,395	35,245
Interest on Investments	100,000	50,000	40,000	20,000	60,000	150,000	215,000	220,000	100,000
Donations & Contributions	140,000	115,000	109,000	109,000	30,000	30,000	25,000	25,000	60,000
Other	394,900	342,350	346,200	341,300	323,350	354,700	366,400	367,084	415,136
Total	49,873,531	52,807,965	52,994,543	55,034,377	57,762,598	59,119,521	60,174,972	64,567,642	68,086,913
Other Sources									
Sale of Assets	16,000	303,566	8,000	-	-	-	-	-	-
Transfers In	200,000	675,000	710,000	500,000	514,000	545,000	600,000	638,600	673,969
Use of Balances - Municipal	1,100,000	1,020,000	1,050,000	875,000	600,000	550,000	600,000	612,000	650,000
Use of Balances - Educational	3,486,000	2,800,000	3,337,000	3,187,109	2,599,363	2,611,364	2,611,364	2,111,364	1,811,364
Total	4,802,000	4,798,566	5,105,000	4,562,109	3,713,363	3,706,364	3,811,364	3,361,964	3,135,333
Total Revenues and Other Sources	54,675,531	57,606,531	58,099,543	59,596,486	61,475,961	62,825,885	63,986,336	67,929,606	71,222,246
Expenditures									
General Government	3,408,627	3,542,300	3,606,148	3,753,660	3,892,591	4,000,751	4,004,947	4,454,184	4,635,248
Public Safety	8,055,290	8,220,743	8,506,606	8,722,397	8,901,684	9,231,933	9,565,594	10,305,729	10,649,358
Public Works	3,622,322	3,688,244	3,756,201	3,794,741	3,898,766	4,027,323	4,165,022	4,120,676	4,055,985
Human Services	169,439	172,850	166,373	182,760	176,117	180,774	183,825	198,247	834,409
Education	33,491,029	35,570,775	35,763,587	36,525,855	37,695,535	37,878,469	38,132,210	40,153,709	42,748,055
Recreation & Culture	2,358,992	2,561,001	2,709,986	2,771,373	2,843,126	3,012,905	3,197,541	3,393,355	3,266,794
Debt Service	542,010	923,898	922,515	899,505	856,760	873,286	992,458	970,543	948,437
County Tax	1,183,264	1,249,487	1,333,350	1,360,042	1,410,855	1,517,700	1,565,279	1,590,123	1,674,551
Unclassified	209,558	241,258	186,917	217,917	346,699	415,041	478,502	550,040	521,409
Total	53,040,531	56,170,556	56,951,683	58,228,250	60,022,133	61,138,182	62,285,378	65,736,606	69,334,246
Other Uses									
Transfer Out to Special Revenue	-	-	-	-	-	-	-	70,000	-
Transfer Out to Capital Projects	1,385,000	1,195,975	903,860	1,174,236	1,259,828	1,462,703	1,475,958	1,898,000	1,838,000
Transfers Out to Enterprise	250,000	240,000	244,000	194,000	194,000	225,000	225,000	225,000	50,000
Total	1,635,000	1,435,975	1,147,860	1,368,236	1,453,828	1,687,703	1,700,958	2,193,000	1,888,000
Total Expenditures and Other Uses	54,675,531	57,606,531	58,099,543	59,596,486	61,475,961	62,825,885	63,986,336	67,929,606	71,222,246

**Town of Brunswick
2020-21 General Fund Budget
Revenues by Source**



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

	2018-19 Actual	2019-20 Budget	2019-20 Adjustments	2019-20 Adjusted	2019-20 Estimated	2020-21 Department	2020-21 Manager	2020-21 Council
<u>Taxes</u>								
Real and Personal Property	43,145,866	44,727,227	-	44,727,227	45,273,176	49,148,761	48,034,089	46,658,810
Interest on Delinquent Taxes	110,890	82,000	-	82,000	79,843	92,000	90,000	90,000
Tax Lien Costs	14,691	14,000	-	14,000	13,901	14,000	13,000	13,000
Payment in Lieu of Taxes	395,066	380,000	-	380,000	357,455	390,000	390,000	390,000
Auto Excise Tax	3,768,844	3,490,000	-	3,490,000	2,990,000	3,550,000	3,350,000	3,275,000
Watercraft Excise Tax	26,334	24,000	-	24,000	22,734	25,000	24,000	24,000
Aircraft Excise Tax	10,046	3,000	-	3,000	21,333	8,000	8,000	8,000
	47,471,737	48,720,227	-	48,720,227	48,758,442	53,227,761	51,909,089	50,458,810
<u>Licenses and Fees</u>								
Finance Department	32,480	24,000	-	24,000	21,990	26,500	26,500	26,500
Codes Enforcement	421,390	317,500	-	317,500	263,938	295,000	295,000	295,000
Town Clerk	176,615	165,525	-	165,525	132,367	175,702	175,702	175,702
Planning & Development	45,143	44,493	-	44,493	29,797	40,000	40,000	40,000
Fire Department	2,300	2,000	-	2,000	2,445	2,000	2,000	2,000
Police Department	689	700	-	700	460	700	700	700
Public Works	44,346	30,000	-	30,000	14,800	30,000	30,000	30,000
	722,963	584,218	-	584,218	465,797	569,902	569,902	569,902
<u>Intergovernmental</u>								
State Revenue Sharing	1,258,491	1,800,000	-	1,800,000	1,600,000	2,250,000	2,000,000	1,800,000
Public Safety	80,332	-	-	-	-	-	-	-
Public Works	203,242	200,000	-	200,000	209,110	200,000	200,000	200,000
Parks & Recreation	10,000	9,999	-	9,999	9,999	9,999	9,999	9,999
Other Municipal	119,767	86,400	-	86,400	170,589	456,500	456,500	456,500
Education Subsidy	9,973,197	11,058,375	-	11,058,375	11,058,375	12,401,818	12,401,818	12,399,982
	11,645,029	13,154,774	-	13,154,774	13,048,073	15,318,317	15,068,317	14,866,481

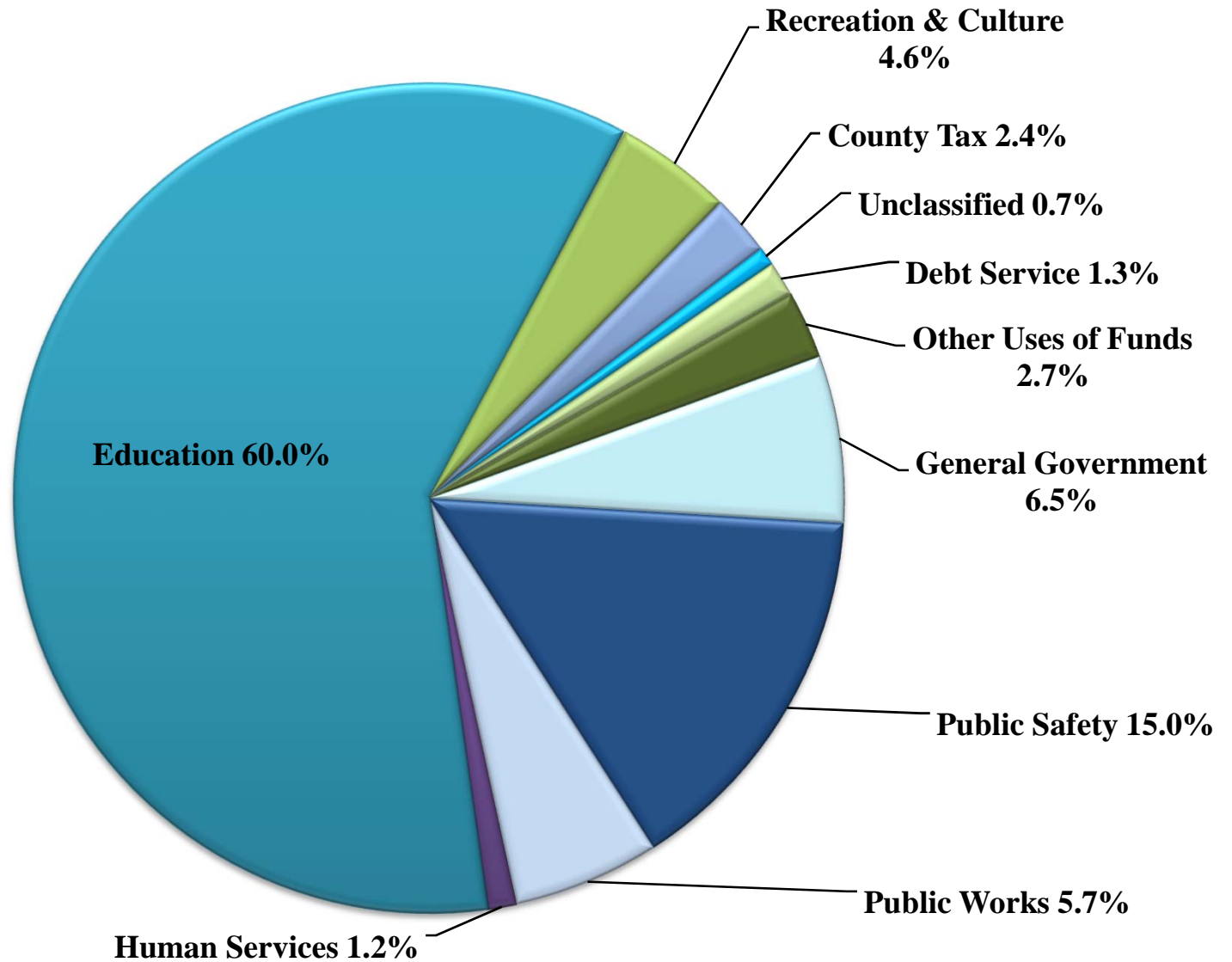
**Town of Brunswick, Maine
Revenue Budget - Summary**

	2018-19 Actual	2019-20 Budget	2019-20 Adjustments	2019-20 Adjusted	2019-20 Estimated	2020-21 Department	2020-21 Manager	2020-21 Council
<u>Charges for Services</u>								
Auto registration	53,453	50,000	-	50,000	60,000	70,000	70,000	70,000
Boat, ATV, snowmobile registration	1,627	1,500	-	1,500	1,151	1,600	1,600	1,600
Property Rental	5,900	3,200	-	3,200	4,151	9,092	9,092	9,092
Emergency medical services	1,079,235	1,000,000	-	1,000,000	1,056,039	1,000,000	1,000,000	1,000,000
Fire department	970	1,500	-	1,500	839	1,500	1,500	1,500
Police department	102,607	101,200	-	101,200	119,882	123,908	123,908	123,908
Dispatch services	156,830	157,195	-	157,195	150,792	150,745	150,745	150,745
Public works	2,402	-	-	-	1,908	1,000	1,000	1,000
Recycling	17,882	15,000	-	15,000	17,882	15,000	15,000	15,000
Education - tuition, transportation	153,373	128,349	-	128,349	128,349	208,494	208,494	208,494
	1,574,279	1,457,944	-	1,457,944	1,540,993	1,581,339	1,581,339	1,581,339
<u>Fines and Penalties</u>								
Town clerk	7,075	6,995	-	6,995	5,165	4,745	4,745	4,745
Fire department	600	1,000	-	1,000	-	-	-	-
Police department	35,549	30,400	-	30,400	36,040	30,500	30,500	30,500
	43,224	38,395	-	38,395	41,205	35,245	35,245	35,245
<u>Interest</u>								
Interest earned	425,712	220,000	-	220,000	306,486	300,000	150,000	100,000
	425,712	220,000	-	220,000	306,486	300,000	150,000	100,000
<u>Donations and Contributions</u>								
From BDC	25,000	25,000	-	25,000	25,000	25,000	25,000	25,000
From Portland - for Asylum Seekers	-	-	-	-	35,000	35,000	35,000	35,000
	25,000	25,000	-	25,000	60,000	60,000	60,000	60,000

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

	2018-19 Actual	2019-20 Budget	2019-20 Adjustments	2019-20 Adjusted	2019-20 Estimated	2020-21 Department	2020-21 Manager	2020-21 Council
<u>Unclassified</u>								
Cable TV franchise fees	285,463	275,000	-	275,000	284,676	280,000	280,000	280,000
Municipal miscellaneous	39,324	9,084	-	9,084	37,338	8,200	8,200	8,200
Education miscellaneous	132,676	83,000	-	83,000	83,000	125,100	125,100	126,936
Other	36,224	-	-	-	8,533	-	-	-
	493,687	367,084	-	367,084	413,547	413,300	413,300	415,136
<u>Other Sources</u>								
Sale of assets	5,464	-	-	-	41	-	-	-
Transfers from other funds	600,000	638,600	-	638,600	638,600	673,969	673,969	673,969
	605,464	638,600	-	638,600	638,641	673,969	673,969	673,969
<u>Use of Fund Balances</u>								
Unassigned Fund Balance	-	500,000	-	500,000	500,000	500,000	500,000	650,000
Encumbrances	-	-	143,588	143,588	143,588	-	-	-
State Revenue Sharing Balance	-	112,000	-	112,000	112,000	-	-	-
Restricted Fund Balances - Education	-	2,111,364	-	2,111,364	2,111,364	1,811,364	1,811,364	1,811,364
	-	2,723,364	143,588	2,866,952	2,866,952	2,311,364	2,311,364	2,461,364
Total Revenues, Other Sources and Use of Fund Balances	63,007,095	67,929,606	143,588	68,073,194	68,140,136	74,491,197	72,772,525	71,222,246

**Town of Brunswick
2020-21 General Fund Budget
Expenditures by Function**



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

	2018-19 Expended	2019-20 Budget	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>General Government</u>								
Administration	653,237	595,913	-	595,913	595,806	656,696	570,964	569,964
Finance	736,468	774,536	-	774,536	749,711	796,328	796,328	794,328
Technology Services	390,101	355,386	16,863	372,249	369,626	360,778	360,778	360,528
Municipal Officers	82,815	237,915	-	237,915	241,842	261,369	261,369	261,369
Town Hall Building	145,124	177,899	-	177,899	171,500	169,650	169,650	169,650
Risk Management	446,183	505,005	-	505,005	469,921	611,393	611,393	611,393
Cable TV	79,003	92,001	-	92,001	89,630	95,383	95,383	95,133
Assessing	290,670	299,905	548	300,453	262,498	305,626	305,626	304,876
Town Clerk & Elections	345,295	401,760	-	401,760	396,781	426,470	426,470	422,470
Engineering	-	256,566	-	256,566	255,691	283,279	282,499	276,999
Planning	521,836	627,392	27,200	654,592	645,820	810,768	627,039	625,539
Economic Development	106,993	129,906	-	129,906	123,378	279,249	143,249	142,999
	3,797,725	4,454,184	44,611	4,498,795	4,372,204	5,056,989	4,650,748	4,635,248
<u>Public Safety</u>								
Fire Department	3,390,180	3,837,278	-	3,837,278	3,932,807	4,455,926	4,066,545	4,046,295
Central Fire Station	34,072	46,600	-	46,600	31,525	46,775	46,775	46,775
Emerson Fire Station	65,124	61,675	-	61,675	70,650	62,700	62,700	62,700
Police Department	3,905,145	4,397,148	-	4,397,148	4,313,650	4,543,807	4,441,687	4,431,687
Emergency Services Dispatch	778,764	927,827	-	927,827	865,123	976,649	976,649	973,899
Police Station Building	105,408	114,619	-	114,619	117,386	119,493	119,493	119,306
Coastal Resources	169,640	120,082	-	120,082	110,245	142,414	119,946	117,696
Streetlights	197,340	216,000	-	216,000	204,000	216,000	216,000	216,000
Traffic Signals	30,089	32,500	-	32,500	32,600	33,000	33,000	33,000
Fire Suppression (Hydrants)	484,841	550,000	-	550,000	565,000	600,000	600,000	600,000
Emergency Management	-	2,000	-	2,000	2,000	2,000	2,000	2,000
	9,160,603	10,305,729	-	10,305,729	10,244,986	11,198,764	10,684,795	10,649,358

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

	2018-19 Expended	2019-20 Budget	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>Public Works</u>								
Administration	530,288	361,004	25,404	386,408	388,051	371,508	371,508	300,875
General Maintenance	1,613,062	1,882,842	-	1,882,842	1,684,294	2,020,875	2,020,875	1,933,515
Refuse Collection & Disposal	591,947	654,554	-	654,554	602,847	659,899	659,899	659,899
Recycling	329,007	479,491	-	479,491	472,345	503,518	427,918	496,518
Central Garage	667,832	742,785	-	742,785	589,528	733,663	665,803	665,178
	3,732,136	4,120,676	25,404	4,146,080	3,737,065	4,289,463	4,146,003	4,055,985
<u>Human Services</u>								
General Assistance	199,972	195,411	-	195,411	299,349	732,559	732,559	732,159
Health & Social Services	2,851	2,836	-	2,836	88,622	102,500	102,500	102,250
	202,823	198,247	-	198,247	387,971	835,059	835,059	834,409
<u>Education</u>								
School Department	36,811,767	40,153,709	-	40,153,709	40,153,709	43,684,160	43,684,160	42,748,055
	36,811,767	40,153,709	-	40,153,709	40,153,709	43,684,160	43,684,160	42,748,055
<u>Recreation & Culture</u>								
Recreation Administration	456,052	471,504	-	471,504	465,997	485,418	485,418	484,168
Buildings & Grounds Maintenance	806,348	984,929	29,180	1,014,109	898,035	1,109,481	1,016,951	857,008
Recreation Building	182,678	248,877	44,393	293,270	215,448	243,155	243,155	233,573
Teen Center	17,525	18,051	-	18,051	18,051	20,000	18,954	18,051
People Plus Center	132,370	136,553	-	136,553	136,553	150,000	147,081	140,553
Curtis Memorial Library	1,488,467	1,533,441	-	1,533,441	1,533,441	1,632,351	1,578,844	1,533,441
	3,083,440	3,393,355	73,573	3,466,928	3,267,525	3,640,405	3,490,403	3,266,794

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

	2018-19 Expended	2019-20 Budget	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>County Tax</u>	1,565,279	1,590,123	-	1,590,123	1,590,123	1,674,551	1,674,551	1,674,551
	1,565,279	1,590,123	-	1,590,123	1,590,123	1,674,551	1,674,551	1,674,551
<u>Unclassified</u>								
Promotion & Development	281,429	282,840	(4,500)	278,340	277,456	313,209	308,209	308,209
Additional School Assistance	10,000	10,000	-	10,000	10,000	10,000	10,000	10,000
Cemetery Care	3,037	3,200	-	3,200	2,000	3,200	3,200	3,200
Contingency Reserve	(94,544)	254,000	-	254,000	-	200,000	200,000	200,000
	199,922	550,040	(4,500)	545,540	289,456	526,409	521,409	521,409
<u>Debt Service</u>								
Principal & Interest Payments	992,458	970,543	-	970,543	970,543	948,437	948,437	948,437
	992,458	970,543	-	970,543	970,543	948,437	948,437	948,437
Total Expenditures	59,546,153	65,736,606	139,088	65,875,694	65,013,582	71,854,237	70,635,565	69,334,246
<u>Other Uses of Funds</u>								
To Other Funds - Special Revenue	4,500	70,000	4,500	74,500	74,500	35,000	35,000	-
To Other Funds - Capital	1,475,958	1,898,000	-	1,898,000	1,898,000	2,376,960	2,051,960	1,838,000
To Other Funds - Enterprise	225,000	225,000	-	225,000	225,000	225,000	50,000	50,000
Total Other Uses	1,705,458	2,193,000	4,500	2,197,500	2,197,500	2,636,960	2,136,960	1,888,000
TOTAL EXPENDITURES & OTHER USES	61,251,611	67,929,606	143,588	68,073,194	67,211,082	74,491,197	72,772,525	71,222,246

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

	2018-19 Expended	2019-20 Budget	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
TOTAL EXPENDITURES & OTHER USES	61,251,611	67,929,606	143,588	68,073,194	67,211,082	74,491,197	72,772,525	71,222,246
Revenues & Other Sources	18,602,738	21,402,379	143,588	21,545,967	21,266,960	23,092,436	22,738,436	22,763,436
Net Before SRS	42,648,873	46,527,227	-	46,527,227	45,944,122	51,398,761	50,034,089	48,458,810
State Revenue Sharing	1,258,491	1,800,000	-	1,800,000	1,600,000	2,250,000	2,000,000	1,800,000
NET REQUIRED FROM PROPERTY TAXES		44,727,227				49,148,761	48,034,089	46,658,810
Plus Allowances:								
Deferred Property Taxes		200,000				200,000	200,000	200,000
Tax Abatements		75,000				75,000	75,000	75,000
Other		433,330				(853)	7,852	672
TOTAL FROM PROPERTY TAXES		45,435,557				49,422,908	48,316,941	46,934,482
TAXABLE VALUATION		2,208,128,793				2,208,128,793	2,208,128,793	2,208,128,793
Plus State Share Homestead		56,411,813				56,411,813	56,411,813	56,411,813
Plus State Share BETE		39,493,717				39,557,688	39,557,688	39,557,688
TAX RATE VALUATION		2,304,034,323				2,304,098,293	2,304,098,293	2,304,098,293
TAX RATE		19.72				21.45	20.97	20.37
						<i>(estimated)</i>	<i>(estimated)</i>	<i>(estimated)</i>
						8.77%	6.34%	3.30%

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

	2018-19 Expended	2019-20 Budget	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
REIMBURSEMENT CALCULATIONS								
Homestead Reimbursement Calculation								
Homestead Exempt Value		90,258,900				90,258,900	90,258,900	90,258,900
Homestead Reimbursement %		62.50%				62.50%	62.50%	62.50%
Homestead Reimbursement		1,112,441				1,210,033	1,182,956	1,149,109
BETE Reimbursement Calculation								
BETE Exempt Value		74,850,400				74,850,400	74,850,400	74,850,400
BETE Reimbursement %		52.76%				52.85%	52.85%	52.85%
BETE Reimbursement		778,816				848,512	829,525	805,790
Property Tax Commitment		43,544,300				47,364,362	46,304,461	44,979,583



TOWN OF BRUNSWICK, MAINE

MUNICIPAL BUDGET 2020-21

Adopted June 15, 2020

Detailed Financial Information

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

		2018-19	2019-20	2019-20	2019-20	2019-20	2020-21	2020-21	2020-21
		Actual	Adopted	Adjustments	Adjusted	Estimated	Department	Manager	Council
<u>Taxes</u>									
111191-41110	Auto Excise Tax	3,768,844	3,490,000	-	3,490,000	2,990,000	3,550,000	3,350,000	3,275,000
111191-41111	Watercraft Excise Tax	26,334	24,000	-	24,000	22,734	25,000	24,000	24,000
111191-41112	Aircraft Excise Tax	10,046	3,000	-	3,000	21,333	8,000	8,000	8,000
111190-41105	Interest on Taxes	87,528	65,000	-	65,000	62,406	75,000	73,000	73,000
111190-41106	Tax Lien Costs	14,691	14,000	-	14,000	13,901	14,000	13,000	13,000
111190-41107	Tax Lien Interest	23,362	17,000	-	17,000	17,437	17,000	17,000	17,000
111190-41109	Payments In Lieu Of Taxes (PILOT)	395,066	380,000	-	380,000	357,455	390,000	390,000	390,000
		4,325,871	3,993,000	-	3,993,000	3,485,266	4,079,000	3,875,000	3,800,000
<u>Intergovernmental</u>									
131190-43102	State Tax Exemptions	66,062	50,000	-	50,000	60,000	55,000	55,000	55,000
131132-43103	Highway Grant Fund	203,242	200,000	-	200,000	209,110	200,000	200,000	200,000
131192-43106	Snowmobile Receipts	1,529	1,400	-	1,400	1,589	1,500	1,500	1,500
131142-43104	Gen. Asst. Reimbursement	52,176	35,000	-	35,000	109,000	400,000	400,000	400,000
131152-43108	IFW- Mere Point Boat Launch	10,000	9,999	-	9,999	9,999	9,999	9,999	9,999
131192-43105	Emergency Preparedness	80,332	-	-	-	-	-	-	-
		413,341	296,399	-	296,399	389,698	666,499	666,499	666,499
<u>Administration</u>									
141211-44121	Property Rental	1,200	1,200	-	1,200	4,151	7,092	7,092	7,092
191011-49000	Miscellaneous	14,444	-	-	-	418	-	-	-
		15,644	1,200	-	1,200	4,569	7,092	7,092	7,092
<u>Finance Department</u>									
121111-42207	Passport Fees	25,445	18,000	-	18,000	17,220	20,000	20,000	20,000
121111-42209	Passport Photos	7,035	6,000	-	6,000	4,770	6,500	6,500	6,500
141111-44110	Auto Registration Fees	53,453	50,000	-	50,000	60,000	70,000	70,000	70,000
141111-44111	Boat, ATV, Snowmobile Regs.	1,627	1,500	-	1,500	1,151	1,600	1,600	1,600
191111-49000	Miscellaneous	3,320	3,000	-	3,000	8,691	3,000	3,000	3,000
		90,880	78,500	-	78,500	91,832	101,100	101,100	101,100

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

		2018-19	2019-20	2019-20	2019-20	2019-20	2020-21	2020-21	2020-21
		Actual	Adopted	Adjustments	Adjusted	Estimated	Department	Manager	Council
<u>Codes Enforcement</u>									
121411-42100	Building Permits	317,866	236,000	-	236,000	185,539	220,000	220,000	220,000
121411-42101	Electrical Permits	66,036	46,500	-	46,500	38,165	40,000	40,000	40,000
121411-42102	Plumbing Permits	37,413	35,000	-	35,000	40,234	35,000	35,000	35,000
121411-42103	Zoning Board Fees	75	-	-	-	-	-	-	-
191411-49000	Miscellaneous	106	-	-	-	-	-	-	-
		421,496	317,500	-	317,500	263,938	295,000	295,000	295,000
<u>Town Clerk</u>									
121611-42200	Hunting & Fishing Licenses	854	600	-	600	682	700	700	700
121611-42201	Dog Licenses	2,975	2,750	-	2,750	2,694	2,600	2,600	2,600
121611-42202	Vital Statistics	47,623	47,500	-	47,500	36,749	47,500	47,500	47,500
121611-42203	General Licenses	36,638	32,875	-	32,875	21,016	31,225	31,225	31,225
121611-42204	Victualer Licenses	24,318	22,685	-	22,685	7,215	23,785	23,785	23,785
121611-42205	Shellfish Licenses	36,950	36,675	-	36,675	36,650	37,100	37,100	37,100
121611-42206	Neutered/Spayed Dog License	5,332	4,840	-	4,840	4,812	4,500	4,500	4,500
121611-42208	Postage Fees	25	-	-	-	-	-	-	-
121611-42210	Mooring Fees	17,400	16,200	-	16,200	14,974	17,492	17,492	17,492
121611-42215	Marijuana Licenses	4,500	1,400	-	1,400	7,575	10,800	10,800	10,800
151621-45103	Unlicensed Dogs	4,675	6,000	-	6,000	2,775	3,750	3,750	3,750
151611-45108	General License Late Penalty	180	225	-	225	990	225	225	225
151611-45109	Mooring Fee Late Penalty	600	500	-	500	350	500	500	500
151611-45110	Victualers License Late Penalty	1,020	270	-	270	1,050	270	270	270
151611-45111	Shellfish License Late Penalty	600	-	-	-	-	-	-	-
191611-49000	Miscellaneous	2,123	2,200	-	2,200	1,628	2,000	2,000	2,000
		185,813	174,720	-	174,720	139,160	182,447	182,447	182,447
<u>Planning Department</u>									
121911-42300	Planning Fees	45,143	44,493	-	44,493	29,797	40,000	40,000	40,000
191911-49000	Miscellaneous	298	384	-	384	105	200	200	200
		45,441	44,877	-	44,877	29,902	40,200	40,200	40,200

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

		2018-19	2019-20	2019-20	2019-20	2019-20	2020-21	2020-21	2020-21
		Actual	Adopted	Adjustments	Adjusted	Estimated	Department	Manager	Council
<u>Fire Department</u>									
122121-42400	Fire Code Permits	2,300	2,000	-	2,000	2,445	2,000	2,000	2,000
142121-44155	Ambulance Service Fees	1,079,235	1,000,000	-	1,000,000	1,056,039	1,000,000	1,000,000	1,000,000
142121-44166	Special Detail, Fire	970	1,500	-	1,500	839	1,500	1,500	1,500
152121-45104	Fire False Alarms	-	1,000	-	1,000	-	-	-	-
152121-45107	Fire Code Violation Fines	600	-	-	-	-	-	-	-
192121-49000	Miscellaneous	4,560	1,000	-	1,000	630	1,000	1,000	1,000
		1,087,665	1,005,500	-	1,005,500	1,059,953	1,004,500	1,004,500	1,004,500
<u>Police Department</u>									
122221-42500	Concealed Weapons Permits	509	400	-	400	335	400	400	400
122221-42501	Parking Permit Fee	180	300	-	300	125	300	300	300
142221-44161	Witness Fees	3,326	2,000	-	2,000	924	1,000	1,000	1,000
142221-44162	Police Reports	4,666	3,500	-	3,500	5,354	4,500	4,500	4,500
142221-44163	School Resource Officer	92,000	92,700	-	92,700	92,700	96,408	96,408	96,408
142221-44165	Special Details	2,615	3,000	-	3,000	3,000	3,000	3,000	3,000
142221-44167	Dispatch Services Fees	156,830	157,195	-	157,195	150,792	150,745	150,745	150,745
142221-44168	Animal Control Officer Service Fees	-	-	-	-	17,904	19,000	19,000	19,000
152221-45100	Ordinance Fines	737	200	-	200	954	200	200	200
152221-45101	Parking Violations	34,562	30,000	-	30,000	34,741	30,000	30,000	30,000
152221-45102	Leash Law Receipts	185	100	-	100	300	200	200	200
152221-45105	False Alarm Fines	65	100	-	100	45	100	100	100
192221-49000	Miscellaneous	563	-	-	-	25,709	-	-	-
		296,238	289,495	-	289,495	332,883	305,853	305,853	305,853

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

		2018-19	2019-20	2019-20	2019-20	2019-20	2020-21	2020-21	2020-21
		Actual	Adopted	Adjustments	Adjusted	Estimated	Department	Manager	Council
<u>Public Works Department</u>									
123131-42600	Opening Permits	44,346	30,000	-	30,000	14,800	30,000	30,000	30,000
143131-44174	Labor & Materials	2,402	-	-	-	1,908	1,000	1,000	1,000
143431-44175	Solid Waste Recycling	17,882	15,000	-	15,000	17,882	15,000	15,000	15,000
193131-49000	Miscellaneous	13,311	1,500	-	1,500	157	1,500	1,500	1,500
		77,941	46,500	-	46,500	34,747	47,500	47,500	47,500
<u>Parks and Recreation</u>									
145051-44121	Rental of Property	4,700	2,000	-	2,000	-	2,000	2,000	2,000
195051-49000	Recreation Misc.	599	1,000	-	1,000	-	500	500	500
		5,299	3,000	-	3,000	-	2,500	2,500	2,500
<u>Unclassified</u>									
191192-49100	CATV Fees	285,463	275,000	-	275,000	284,676	280,000	280,000	280,000
161193-46100	Interest on General Funds	425,712	220,000	-	220,000	306,486	300,000	150,000	100,000
191111-49106	Workers Comp. Proceeds	26,440	-	-	-	8,533	-	-	-
191111-49104	Prop & Casualty Dividend	9,784	-	-	-	-	-	-	-
171952-47000	From BDC	25,000	25,000	-	25,000	25,000	25,000	25,000	25,000
171012-47000	From Portland - for Asylum Seekers	-	-	-	-	35,000	35,000	35,000	35,000
		772,399	520,000	-	520,000	659,695	640,000	490,000	440,000
TOTAL MUNICIPAL REVENUE		7,738,028	6,770,691	-	6,770,691	6,491,643	7,371,691	7,017,691	6,892,691

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

		2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Adjusted	2019-20 Estimated	2020-21 Department	2020-21 Manager	2020-21 Council
<u>Education Revenues</u>									
134546-43120	State School Subsidy	9,973,197	11,058,375	-	11,058,375	11,058,375	12,401,818	12,401,818	12,399,982
144545-44100	Tuition, etc.	153,373	128,349	-	128,349	128,349	208,494	208,494	208,494
194545-49000	Miscellaneous	132,676	83,000	-	83,000	83,000	125,100	125,100	126,936
TOTAL EDUCATION REVENUE		10,259,246	11,269,724	-	11,269,724	11,269,724	12,735,412	12,735,412	12,735,412
TOTAL REVENUES		17,997,274	18,040,415	-	18,040,415	17,761,367	20,107,103	19,753,103	19,628,103
<u>Other Sources</u>									
191194-49150	Sale of General Assets	464	-	-	-	41	-	-	-
192194-49151	Sale of Vehicles - Fire	5,000	-	-	-	-	-	-	-
199980-48100	Special Revenue (TIF) Funds	600,000	638,600	-	638,600	638,600	673,969	673,969	673,969
TOTAL OTHER SOURCES		605,464	638,600	-	638,600	638,641	673,969	673,969	673,969

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

		2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Adjusted	2019-20 Estimated	2020-21 Department	2020-21 Manager	2020-21 Council
<u>Use of General Fund Balances</u>									
181100-48000	Unassigned Fund Balance	-	500,000	-	500,000	500,000	500,000	500,000	650,000
181100-48000	Encumbrances	-	-	143,588	143,588	143,588	-	-	-
181100-48001	State Revenue Sharing Balance	-	112,000	-	112,000	112,000	-	-	-
184500-48004	Restricted Fund Balance - Education	-	2,111,364	-	2,111,364	2,111,364	1,811,364	1,811,364	1,811,364
	TOTAL USE OF BALANCES	-	2,723,364	143,588	2,866,952	2,866,952	2,311,364	2,311,364	2,461,364
	 TOTAL REVS. O.S. & BALS.	 18,602,738	 21,402,379	 143,588	 21,545,967	 21,266,960	 23,092,436	 22,738,436	 22,763,436
 <u>State Revenue Sharing</u>									
131192-43101	Revenue Sharing	1,258,491	1,800,000	-	1,800,000	1,600,000	2,250,000	2,000,000	1,800,000
 <u>Property Taxes</u>									
111190-41101	Property Taxes	43,074,576	45,435,557	-	45,435,557	45,448,502	49,422,908	48,316,941	46,934,482
111190-41103	Decrease/(Increase) in Deferred Tax	230,256	(200,000)	-	(200,000)	(150,000)	(200,000)	(200,000)	(200,000)
111190-41104	Tax Abatements	(158,991)	(75,000)	-	(75,000)	(25,326)	(75,000)	(75,000)	(75,000)
111190-41199	Other	25	(433,330)	-	(433,330)	-	853	(7,852)	(672)
	Subtotal	43,145,866	44,727,227	-	44,727,227	45,273,176	49,148,761	48,034,089	46,658,810
	 TOTAL	 63,007,095	 67,929,606	 143,588	 68,073,194	 68,140,136	 74,491,197	 72,772,525	 71,222,246

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

	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>ADMINISTRATION - 11000</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	350,699	371,161	-	371,161	362,762	383,643	345,691	345,691
51040 Wages, Part-time	2,250	-	-	-	-	-	-	-
51110 Overtime	266	-	-	-	225	-	-	-
	353,215	371,161	-	371,161	362,987	383,643	345,691	345,691
EMPLOYEE BENEFITS								
51410 Social Security/FICA	21,860	24,174	-	24,174	23,177	25,142	22,789	22,789
51420 Medicare	5,112	5,654	-	5,654	5,421	5,880	5,330	5,330
51430 Maine PERS	34,991	37,116	-	37,116	33,405	34,915	34,915	34,915
51440 Health Benefit	66,000	90,000	-	90,000	90,000	95,000	76,000	75,000
51490 Deferred Compensation	14,038	14,078	-	14,078	15,935	16,736	14,459	14,459
	142,001	171,022	-	171,022	167,938	177,673	153,493	152,493
CONTRACTUAL SERVICES								
52021 Legal Services-Discretionary	82,044	-	-	-	-	-	-	-
52022 Legal Services-Cases	36,113	-	-	-	-	-	-	-
52030 Pro Servs - Medical	5,691	3,750	-	3,750	6,000	7,500	7,500	7,500
52090 Pro Servs - Other	4,636	15,000	-	15,000	15,000	15,000	15,000	15,000
52500 Postage	238	300	-	300	250	300	300	300
52510 Telephone	2,018	2,460	-	2,460	2,331	2,760	2,760	2,760
52520 Advertising	1,851	3,400	-	3,400	4,000	3,400	3,400	3,400
52530 Printing	1,203	2,500	-	2,500	2,500	2,500	2,500	2,500
52540 Photocopies	2,096	1,560	-	1,560	1,500	1,560	1,560	1,560
52610 Travel	1,526	400	-	400	1,000	25,100	1,500	1,500
52640 Training	365	2,500	-	2,500	5,000	5,000	5,000	5,000
52660 Personnel Testing	211	750	-	750	400	750	750	750
52661 Background Checks	2,212	1,300	-	1,300	3,000	5,000	5,000	5,000
52670 Membership & Dues	1,085	1,995	-	1,995	1,100	1,995	1,995	1,995
	141,289	35,915	-	35,915	42,081	70,865	47,265	47,265

	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>ADMINISTRATION - 11000</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	2,288	2,400	-	2,400	7,000	8,400	8,400	8,400
	2,288	2,400	-	2,400	7,000	8,400	8,400	8,400
PROGRAMS								
51460 Life Insurance (Retirees)	10,180	10,800	-	10,800	11,000	11,500	11,500	11,500
51465 Medical/Dep Care	3,958	4,315	-	4,315	4,500	4,315	4,315	4,315
55105 Personnel Board	306	300	-	300	300	300	300	300
	14,444	15,415	-	15,415	15,800	16,115	16,115	16,115
TOTAL	653,237	595,913	-	595,913	595,806	656,696	570,964	569,964

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

Salaries, Full-time:

Town Manager	115,360	115,360	115,360
Assistant Town Manager	99,320	99,320	99,320
Administrative Assistant	57,470	57,470	57,470
Human Resources Manager	72,613	72,613	72,613
Administrative Floater	37,849	-	-
One day calculation	1,031	928	928
	383,643	345,691	345,691

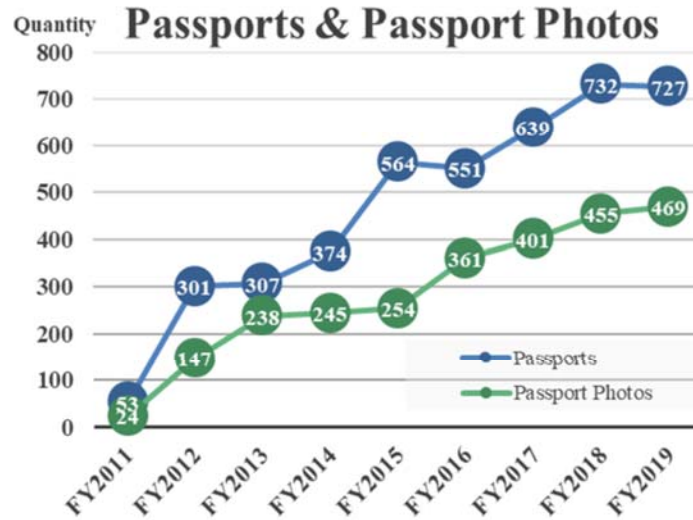
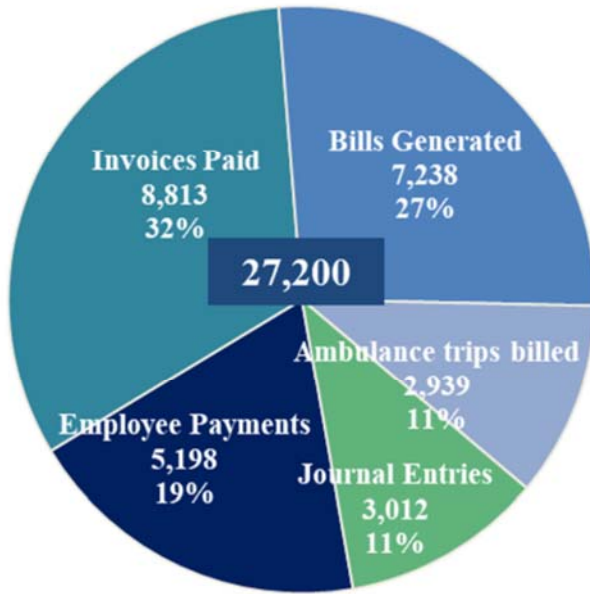
The Town Manager's benefit package includes deferred compensation.

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.

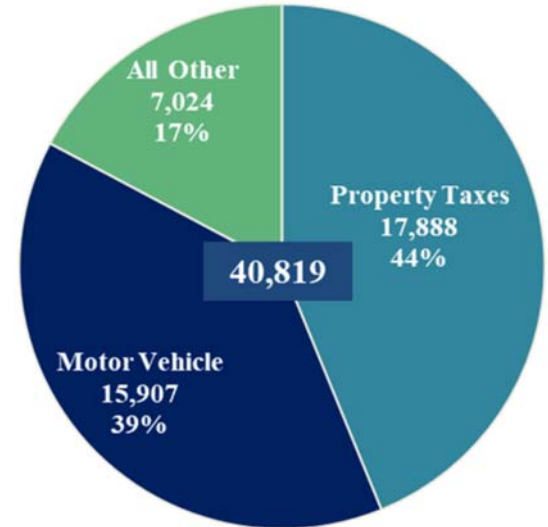
FINANCE DEPARTMENT

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 collections.

Accounting Transactions

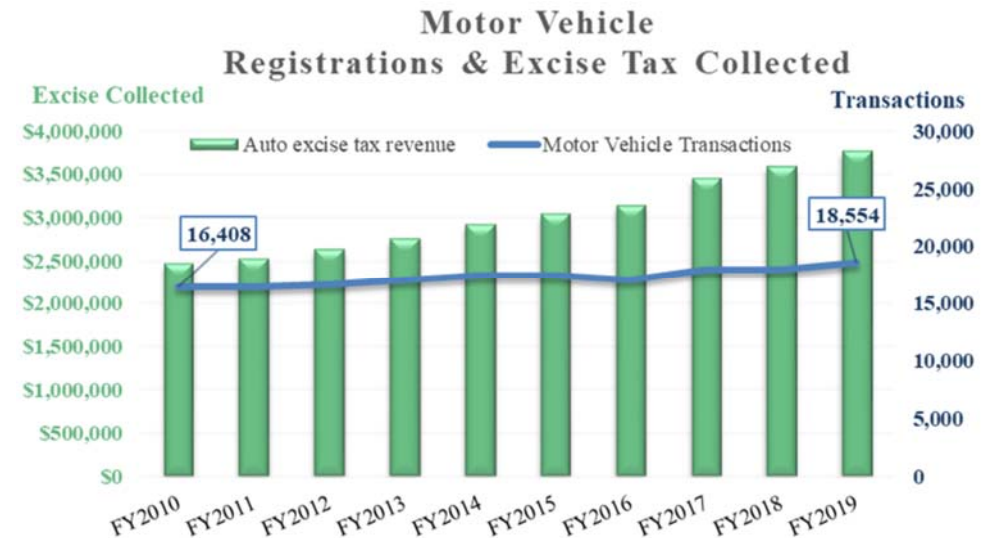
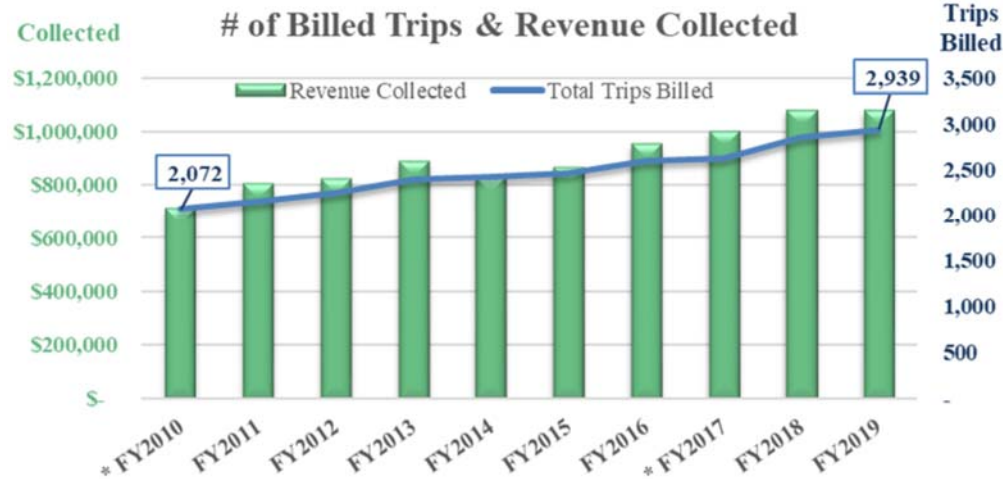


Public Counter Transactions



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

Ambulance



	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>FINANCE DEPARTMENT - 11100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	439,341	459,185	-	459,185	454,236	471,596	471,596	471,596
51040 Wages, Part-time	22,361	2,000	-	2,000	-	2,000	2,000	2,000
51110 Overtime	632	2,000	-	2,000	400	2,000	2,000	2,000
	462,334	463,185	-	463,185	454,636	475,596	475,596	475,596
EMPLOYEE BENEFITS								
51410 Social Security/FICA	26,700	29,367	-	29,367	28,462	30,857	30,857	30,857
51420 Medicare	6,244	6,868	-	6,868	6,657	7,216	7,216	7,216
51430 Maine PERS	33,288	35,933	-	35,933	30,500	28,014	28,014	28,014
51440 Health Benefit	129,939	144,000	-	144,000	144,000	152,000	152,000	150,000
51490 Deferred Compensation	5,888	6,111	-	6,111	9,042	11,774	11,774	11,774
	202,059	222,279	-	222,279	218,661	229,861	229,861	227,861
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	2,455	5,430	-	5,430	4,697	5,780	5,780	5,780
52260 R & M Equipment	7,642	4,346	-	4,346	4,096	4,346	4,346	4,346
52360 Equipment Rental	2,267	2,260	-	2,260	660	700	700	700
52500 Postage	18,371	20,258	-	20,258	19,724	21,593	21,593	21,593
52510 Telephone	1,758	2,160	-	2,160	2,051	2,400	2,400	2,400
52530 Printing	12,469	16,353	-	16,353	15,250	15,758	15,758	15,758
52540 Photocopies	2,871	4,200	-	4,200	4,000	3,600	3,600	3,600
52610 Travel	183	1,000	-	1,000	750	1,000	1,000	1,000
52640 Training	5,811	9,750	-	9,750	5,000	13,000	13,000	13,000
52670 Membership & Dues	769	760	-	760	869	914	914	914
52870 Licenses	5,125	7,065	-	7,065	6,356	7,065	7,065	7,065
52871 Filing Fees	-	500	-	500	-	500	500	500
52880 Registry of Deeds	8,283	9,880	-	9,880	8,590	9,880	9,880	9,880
	68,004	83,962	-	83,962	72,043	86,536	86,536	86,536

	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>FINANCE DEPARTMENT - 11100</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	2,955	2,500	-	2,500	2,470	2,500	2,500	2,500
53030 Computer Supplies	323	650	-	650	400	650	650	650
53062 Publications	793	1,960	-	1,960	1,501	1,185	1,185	1,185
	4,071	5,110	-	5,110	4,371	4,335	4,335	4,335
TOTAL	736,468	774,536	-	774,536	749,711	796,328	796,328	794,328

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

Salaries, Full-time:

Finance Director	99,395	99,395	99,395
Deputy Director	81,380	81,380	81,380
Accounting Asst.	49,831	49,831	49,831
Accounting Asst.	60,962	60,962	60,962
Office Manager - Tax	63,356	63,356	63,356
Assistant Tax Collector	41,660	41,660	41,660
Assistant Tax Collector	38,695	38,695	38,695
Assistant Tax Collector	40,027	40,027	40,027
One day calculation	1,287	1,287	1,287
From Enterprise Fund	(4,997)	(4,997)	(4,997)
	471,596	471,596	471,596

	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>TECHNOLOGY SERVICES - 11150</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	68,151	71,030	-	71,030	72,391	73,638	73,638	73,638
	68,151	71,030	-	71,030	72,391	73,638	73,638	73,638
EMPLOYEE BENEFITS								
51410 Social Security/FICA	3,965	4,426	-	4,426	4,182	4,588	4,588	4,588
51420 Medicare	927	1,035	-	1,035	978	1,073	1,073	1,073
51430 Maine PERS	6,815	7,103	-	7,103	7,239	7,437	7,437	7,437
51440 Health Benefit	16,500	18,000	-	18,000	18,000	19,000	19,000	18,750
	28,207	30,564	-	30,564	30,399	32,098	32,098	31,848
CONTRACTUAL SERVICES								
52070 Computer Services	91,582	99,480	16,863	116,343	115,000	100,969	100,969	100,969
52139 Computer Disposal	10	300	-	300	300	300	300	300
52260 R&M Equipment	4,051	6,000	-	6,000	6,000	6,000	6,000	6,000
52510 Telephone	362	360	-	360	360	360	360	360
52516 Internet Services	41,228	1,730	-	1,730	3,000	5,540	5,540	5,540
52530 Printing	31	51	-	51	30	51	51	51
52540 Photocopies	-	35	-	35	10	35	35	35
52610 Travel	-	500	-	500	150	500	500	500
52640 Training	-	2,200	-	2,200	1,000	2,700	2,700	2,700
52670 Membership/Dues	-	400	-	400	-	400	400	400
52870 Licenses	98,959	113,986	-	113,986	113,986	132,937	132,937	132,937
	236,223	225,042	16,863	241,905	239,836	249,792	249,792	249,792

	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>TECHNOLOGY SERVICES - 11150</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	108	3,750	-	3,750	2,000	250	250	250
53030 Computer Supplies	27,487	5,000	-	5,000	5,000	5,000	5,000	5,000
	27,595	8,750	-	8,750	7,000	5,250	5,250	5,250
CAPITAL								
56600 Capital Equipment	29,925	20,000	-	20,000	20,000	-	-	-
	29,925	20,000	-	20,000	20,000	-	-	-
TOTAL	390,101	355,386	16,863	372,249	369,626	360,778	360,778	360,528

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.

Salaries Full-time:

IT/Cable Manager	73,440	73,440	73,440
One day calculation	198	198	198
	73,638	73,638	73,638

	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>MUNICIPAL OFFICERS - 11200</u>								
PERSONNEL SERVICES								
51090 Stipends - Town Council	18,500	18,500	-	18,500	28,000	37,500	37,500	37,500
	18,500	18,500	-	18,500	28,000	37,500	37,500	37,500
EMPLOYEE BENEFITS								
51410 Social Security/FICA	1,147	1,147	-	1,147	1,736	2,325	2,325	2,325
51420 Medicare	268	268	-	268	406	544	544	544
	1,415	1,415	-	1,415	2,142	2,869	2,869	2,869
CONTRACTUAL SERVICES								
52010 Audit Services	36,250	37,500	-	37,500	37,000	38,000	38,000	38,000
52020 Legal Services	-	147,500	-	147,500	146,000	150,000	150,000	150,000
52090 Pro Servs - Other	-	500	-	500	50	500	500	500
52520 Advertising	3,672	4,000	-	4,000	3,750	4,000	4,000	4,000
52540 Photocopies	1,935	3,000	-	3,000	2,300	3,000	3,000	3,000
52640 Training	98	500	-	500	200	500	500	500
52670 Membership & Dues	20,486	23,500	-	23,500	21,000	23,500	23,500	23,500
	62,441	216,500	-	216,500	210,300	219,500	219,500	219,500
MATERIALS & SUPPLIES								
53010 General Supplies	459	1,500	-	1,500	1,400	1,500	1,500	1,500
	459	1,500	-	1,500	1,400	1,500	1,500	1,500
TOTAL	82,815	237,915	-	237,915	241,842	261,369	261,369	261,369

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.

Prior to 2019-20 Legal Services was funded in the Administration budget, 11000.

	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>TOWN HALL BUILDING - 11210</u>								
CONTRACTUAL SERVICES								
52090 Professional Services	6,238	11,868	-	11,868	11,500	13,100	13,100	13,100
52100 Electricity	67,517	80,400	-	80,400	70,000	72,000	72,000	72,000
52110 Water	2,240	2,250	-	2,250	2,200	2,850	2,850	2,850
52120 Sewer	1,188	1,056	-	1,056	990	1,500	1,500	1,500
52130 Rubbish Disposal	1,584	1,769	-	1,769	3,000	3,600	3,600	3,600
52150 Custodial Services	36,073	38,200	-	38,200	38,200	37,000	37,000	37,000
52220 R & M Building	21,481	24,900	-	24,900	32,000	25,000	25,000	25,000
52260 R & M Equipment	722	3,000	-	3,000	2,000	3,000	3,000	3,000
52360 Equipment Rental	-	350	-	350	200	300	300	300
52510 Telephone	1,701	2,400	-	2,400	2,500	1,500	1,500	1,500
52530 Printing	-	50	-	50	10	50	50	50
52540 Photocopies	-	50	-	50	-	50	50	50
52610 Travel	-	500	-	500	300	-	-	-
52640 Training	-	250	-	250	-	-	-	-
	138,744	167,043	-	167,043	162,900	159,950	159,950	159,950
MATERIALS & SUPPLIES								
53010 General Supplies	2,669	1,620	-	1,620	1,500	3,000	3,000	3,000
53125 Natural Gas	811	2,250	-	2,250	-	1,200	1,200	1,200
53150 Janitorial Supplies	2,589	4,486	-	4,486	5,000	3,000	3,000	3,000
53710 Clothing	-	500	-	500	100	500	500	500
53730 Minor Equip/Hand Tools	311	2,000	-	2,000	2,000	2,000	2,000	2,000
	6,380	10,856	-	10,856	8,600	9,700	9,700	9,700
TOTAL	145,124	177,899	-	177,899	171,500	169,650	169,650	169,650

Beginning in the fiscal year 2018-19, the Town Hall Facilities Foreman position was eliminated. Maintenance functions were 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	480	therms	2.50	1,200	1,200	1,200
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	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>RISK MANAGEMENT - 11230</u>								
PERSONNEL SERVICES								
51510 Unemployment Compensation	-	20,000	-	20,000	5,000	20,000	20,000	20,000
51520 Worker's Compensation	273,465	296,000	-	296,000	282,201	392,102	392,102	392,102
	273,465	316,000	-	316,000	287,201	412,102	412,102	412,102
CONTRACTUAL SERVICES								
52410 Comp General Liability	23,947	30,000	-	30,000	24,821	30,000	30,000	30,000
52420 Property Insurance	14,119	14,825	-	14,825	16,782	18,000	18,000	18,000
52421 Electronic Data Process	2,147	2,254	-	2,254	2,383	2,502	2,502	2,502
52423 Boiler & Machinery	3,107	3,262	-	3,262	3,000	3,150	3,150	3,150
52425 Fine Arts	210	300	-	300	210	300	300	300
52430 Vehicle	59,788	62,777	-	62,777	63,555	68,163	68,163	68,163
52435 Mobile Equip & Inland Marine	12,330	12,947	-	12,947	12,587	13,216	13,216	13,216
52440 Pub Official Liability	11,112	13,000	-	13,000	11,180	13,000	13,000	13,000
52452 Ambulance Malpractice	3,336	3,336	-	3,336	3,336	3,336	3,336	3,336
52454 Police Prof Liability	21,355	22,423	-	22,423	21,425	22,496	22,496	22,496
52460 Firefighter Accident	350	500	-	500	-	-	-	-
52475 Crime Coverage	1,962	2,100	-	2,100	1,962	2,100	2,100	2,100
52480 Library Insurance	19,315	20,281	-	20,281	20,979	22,028	22,028	22,028
52498 Miscellaneous	(360)	1,000	-	1,000	500	1,000	1,000	1,000
	172,718	189,005	-	189,005	182,720	199,291	199,291	199,291
TOTAL	446,183	505,005	-	505,005	469,921	611,393	611,393	611,393

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

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

Comprehensive General Liability: Funds coverage for general liability exposures. **Property:** This funds coverage of the Town's property.

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

Boiler & Machinery: Funds coverage for boilers located in a variety of Town buildings. **Fine Arts:** Funds coverage for fine art owned by the Town.

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

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

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

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

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

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

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

	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>EMPLOYEE BENEFITS - 11240</u>								
PERSONNEL SERVICES								
51410 FICA	405,609	481,666	-	481,666	443,036	502,591	500,238	493,320
51420 Medicare	123,280	146,995	-	146,995	136,484	156,931	153,340	151,723
51430 Maine PERS	899,007	1,038,165	-	1,038,165	1,008,953	1,096,233	1,069,177	1,064,418
51440 Health Benefit	2,429,214	2,882,700	-	2,882,700	2,909,226	3,181,550	3,086,550	3,027,188
51460 Life Insurance	10,180	10,800	-	10,800	11,000	11,500	11,500	11,500
51465 Medical/Dep Care	3,958	4,315	-	4,315	4,500	4,315	4,315	4,315
51490 Deferred Compensation	85,986	81,645	-	81,645	83,902	89,351	87,074	87,316
	3,957,234	4,646,286	-	4,646,286	4,597,101	5,042,471	4,912,194	4,839,780
<i>Distributed to Departments</i>	(3,957,234)	(4,646,286)	-	(4,646,286)	(4,597,101)	(5,042,471)	(4,912,194)	(4,839,780)
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 12.9% and 16.0% for police officers. For all other employees the rate is 10.1%.

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, 2021. 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 2020-21 is \$18,750, 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).

	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>CABLE TV - 11250</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	43,739	45,620	-	45,620	46,986	49,700	49,700	49,700
51040 Wages, Part-time	4,210	5,500	-	5,500	4,500	5,500	5,500	5,500
	47,949	51,120	-	51,120	51,486	55,200	55,200	55,200
EMPLOYEE BENEFITS								
51410 Social Security/FICA	2,839	3,169	-	3,169	3,054	3,422	3,422	3,422
51420 Medicare	664	741	-	741	714	800	800	800
51430 Maine PERS	4,374	4,562	-	4,562	4,699	5,020	5,020	5,020
51440 Health Benefit	16,500	18,000	-	18,000	18,000	19,000	19,000	18,750
	24,377	26,472	-	26,472	26,467	28,242	28,242	27,992
CONTRACTUAL SERVICES								
52260 R & M Equipment	1,149	4,440	-	4,440	2,500	2,000	2,000	2,000
52510 Telephone	607	750	-	750	700	750	750	750
52530 Printing	49	68	-	68	50	50	50	50
52540 Photocopies	1	53	-	53	10	11	11	11
52610 Travel	-	100	-	100	100	100	100	100
52640 Training	17	1,700	-	1,700	1,517	2,500	2,500	2,500
52670 Membership & Dues	-	300	-	300	300	300	300	300
52870 Licenses	4,291	4,948	-	4,948	4,800	4,980	4,980	4,980
	6,114	12,359	-	12,359	9,977	10,691	10,691	10,691
MATERIALS & SUPPLIES								
53010 General Supplies	450	1,550	-	1,550	1,250	750	750	750
53730 Minor Equipment	113	500	-	500	450	500	500	500
	563	2,050	-	2,050	1,700	1,250	1,250	1,250
TOTAL	79,003	92,001	-	92,001	89,630	95,383	95,383	95,133
Salaries, Full-time				Cable TV Coordinator		49,564	49,564	49,564
				One Day Calculation		136	136	136
						49,700	49,700	49,700

	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>ASSESSING - 11300</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	167,350	160,855	-	160,855	148,841	174,243	174,243	174,243
51110 Overtime	1,367	4,225	-	4,225	-	2,225	2,225	2,225
	168,717	165,080	-	165,080	148,841	176,468	176,468	176,468
EMPLOYEE BENEFITS								
51410 Social Security/FICA	10,348	10,690	-	10,690	8,517	11,216	11,216	11,216
51420 Medicare	2,420	2,500	-	2,500	1,992	2,623	2,623	2,623
51430 Maine PERS	10,823	11,348	-	11,348	10,522	12,664	12,664	12,664
51440 Health Benefit	49,500	54,000	-	54,000	54,000	57,000	57,000	56,250
51490 Deferred Compensation	2,781	2,843	-	2,843	2,600	2,945	2,945	2,945
	75,872	81,381	-	81,381	77,631	86,448	86,448	85,698
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	24,065	20,073	548	20,621	10,000	14,200	14,200	14,200
52500 Postage	1,251	2,500	-	2,500	1,500	1,500	1,500	1,500
52510 Telephone	795	1,020	-	1,020	1,000	1,080	1,080	1,080
52530 Printing	922	2,725	-	2,725	800	1,000	1,000	1,000
52540 Photocopies	1,399	1,500	-	1,500	1,100	1,500	1,500	1,500
52610 Travel	906	4,846	-	4,846	2,500	2,650	2,650	2,650
52640 Training	2,531	4,000	-	4,000	4,000	4,000	4,000	4,000
52670 Membership & Dues	400	710	-	710	700	710	710	710
52870 Licenses	8,735	9,570	-	9,570	8,970	9,570	9,570	9,570
52880 Registry of Deeds	2,271	2,500	-	2,500	2,200	2,500	2,500	2,500
	43,275	49,444	548	49,992	32,770	38,710	38,710	38,710

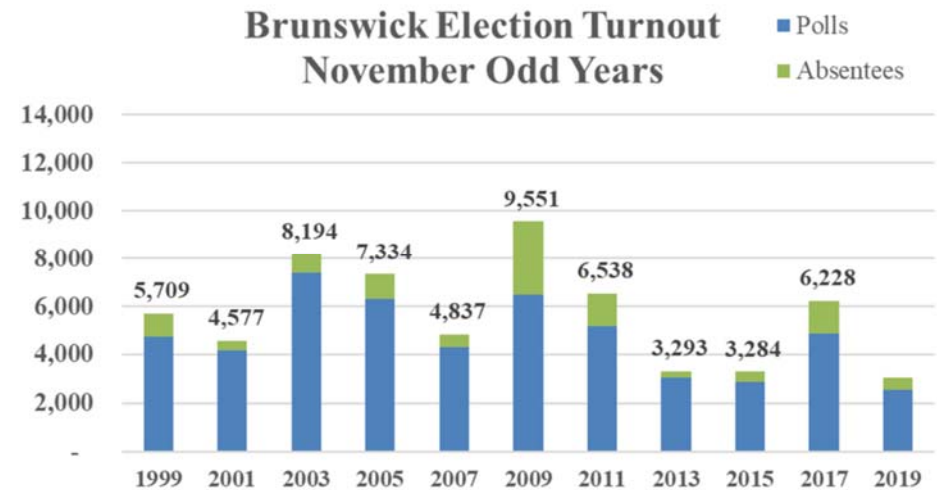
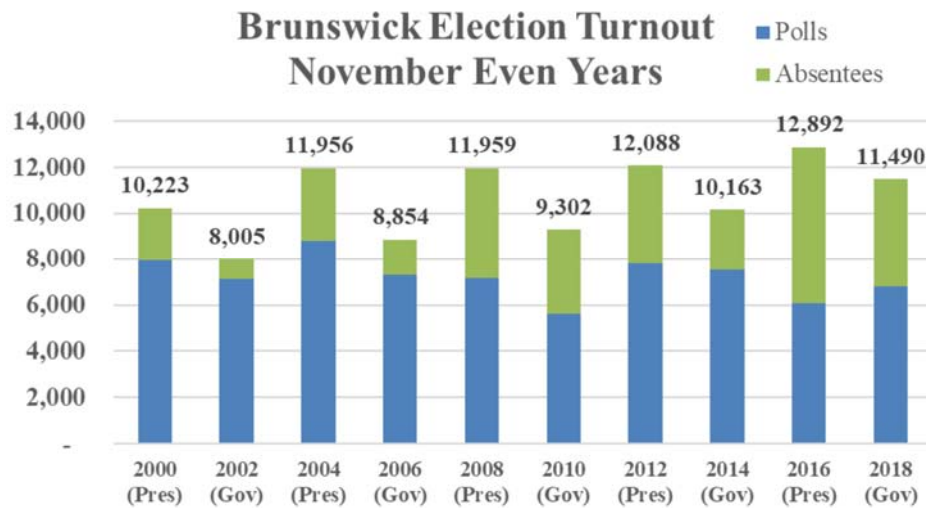
	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>ASSESSING - 11300</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	2,157	2,400	-	2,400	1,500	2,400	2,400	2,400
53030 Computer Supplies	-	900	-	900	1,100	900	900	900
53062 Publications	649	700	-	700	656	700	700	700
	2,806	4,000	-	4,000	3,256	4,000	4,000	4,000
TOTAL	290,670	299,905	548	300,453	262,498	305,626	305,626	304,876

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.

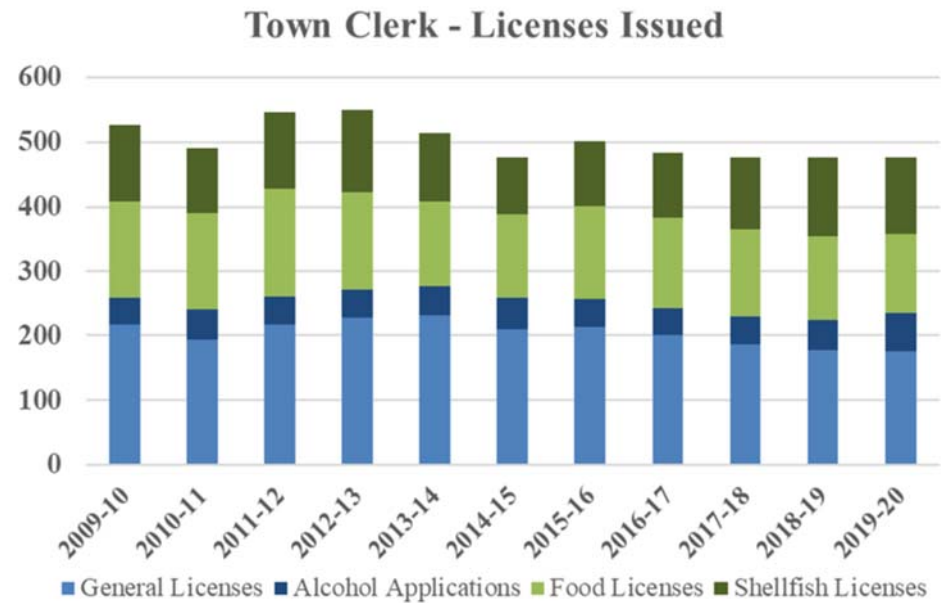
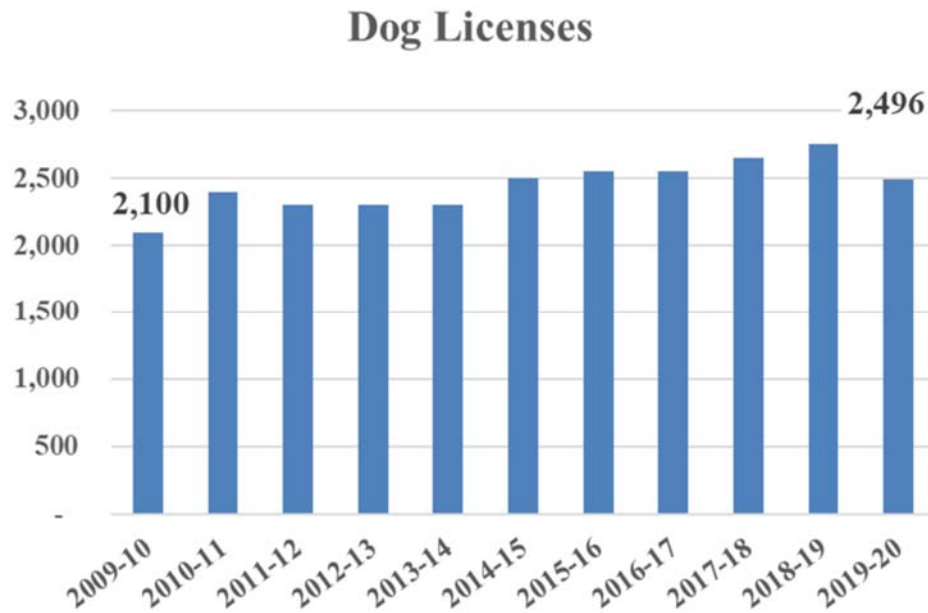
Salaries, Full-time:	Assessor	74,375	74,375	74,375
	Appraiser	50,365	50,365	50,365
	Appraiser	48,948	48,948	48,948
	One day calculation	555	555	555
		174,243	174,243	174,243
Professional Services:	Book Binding	700	700	700
	Vision Programming	1,000	1,000	1,000
	Tax Map Maintenance	2,500	2,500	2,500
	Technical Assistance	10,000	10,000	10,000
		14,200	14,200	14,200

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.



	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>TOWN CLERK & ELECTIONS - 11600</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	180,633	183,936	-	183,936	204,641	211,869	211,869	208,869
51040 Wages, Part-time	40,664	64,229	-	64,229	38,710	41,940	41,940	41,940
51110 Overtime	6,135	7,723	-	7,723	6,892	8,730	8,730	8,730
	227,432	255,888	-	255,888	250,243	262,539	262,539	259,539
EMPLOYEE BENEFITS								
51410 Social Security/FICA	12,492	15,865	-	15,865	14,026	16,277	16,277	16,277
51420 Medicare	2,922	4,120	-	4,120	3,237	3,807	3,807	3,807
51430 Maine PERS	18,603	19,654	-	19,654	19,901	18,475	18,475	18,475
51440 Health Benefit	49,500	66,600	-	66,600	66,600	76,000	76,000	75,000
51490 Deferred Compensation	4	-	-	-	-	-	-	-
	83,521	106,239	-	106,239	103,764	114,559	114,559	113,559
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	8,504	10,300	-	10,300	10,320	14,420	14,420	14,420
52360 Equipment Rental	5,441	5,336	-	5,336	5,336	5,436	5,436	5,436
52500 Postage	1,743	3,730	-	3,730	4,516	4,443	4,443	4,443
52510 Telephone	1,103	1,786	-	1,786	1,786	1,786	1,786	1,786
52520 Advertising	1,189	950	-	950	950	1,100	1,100	1,100
52530 Printing	7,909	7,210	-	7,210	8,570	8,570	8,570	8,570
52540 Photocopies	1,728	3,010	-	3,010	3,010	3,010	3,010	3,010
52610 Travel	464	641	-	641	641	647	647	647
52640 Training	1,598	2,095	-	2,095	2,770	2,575	2,575	2,575
52670 Membership & Dues	779	650	-	650	650	570	570	570
	30,458	35,708	-	35,708	38,549	42,557	42,557	42,557

	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>TOWN CLERK & ELECTIONS - 11600</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	3,884	3,850	-	3,850	4,150	6,740	6,740	6,740
53062 Publications	-	75	-	75	75	75	75	75
	3,884	3,925	-	3,925	4,225	6,815	6,815	6,815
TOTAL	345,295	401,760	-	401,760	396,781	426,470	426,470	422,470

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	96,581	96,581	96,581
Deputy Clerk	42,151	42,151	42,151
Assistant Clerk	34,985	34,985	34,985
Assistant Clerk	33,271	33,271	33,271
Additional straight time	4,320	4,320	4,320
One day calculation	561	561	561
Salary Vacancy Factor	-	-	(3,000)
	211,869	211,869	208,869

Wages, Part-time:

Assistant Clerk	16,406	16,406	16,406
Pre Election	6,384	6,384	6,384
Election Preparation/Training	1,850	1,850	1,850
Election Day (2)	17,300	17,300	17,300
	41,940	41,940	41,940

Professional Services:

Election Programming	2,820	2,820	2,820
Code Supplement	4,650	4,650	4,650
Book binding, AVS Local programming, Record destruction	2,000	2,000	2,000
AVS Local Programming	4,950	4,950	4,950
	14,420	14,420	14,420

	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>ENGINEERING - 11800</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	-	152,729	-	152,729	158,574	164,484	164,484	164,484
	-	152,729	-	152,729	158,574	164,484	164,484	164,484
EMPLOYEE BENEFITS								
51410 Social Security/FICA	-	9,469	-	9,469	10,512	11,095	11,095	11,095
51420 Medicare	-	2,215	-	2,215	2,458	2,595	2,595	2,595
51430 Maine PERS	-	15,273	-	15,273	6,807	7,132	7,132	7,132
51440 Health Benefit	-	36,000	-	36,000	36,000	38,000	38,000	37,500
51490 Deferred Compensation	-	-	-	-	5,430	5,633	5,633	5,633
	-	62,957	-	62,957	61,207	64,455	64,455	63,955
CONTRACTUAL SERVICES								
52061 GIS	-	11,200	-	11,200	11,200	9,950	9,950	9,950
52090 Pro Servs - Other	-	1,400	-	1,400	1,400	1,400	1,400	1,400
52240 R & M Vehicle	-	1,200	-	1,200	1,200	2,400	2,400	2,400
52260 R & M Equipment	-	3,070	-	3,070	3,450	19,460	19,460	19,460
52500 Postage	-	230	-	230	230	230	230	230
52510 Telephone	-	2,160	-	2,160	960	3,900	3,900	3,900
52530 Printing	-	-	-	-	1,000	1,000	1,000	1,000
52540 Photocopies	-	710	-	710	550	710	710	710
52610 Travel	-	300	-	300	300	300	300	300
52640 Training	-	1,690	-	1,690	1,690	2,380	2,380	2,380
52670 Membership & Dues	-	1,230	-	1,230	1,230	1,410	1,410	1,410
	-	23,190	-	23,190	23,210	43,140	43,140	43,140
MATERIALS & SUPPLIES								
53020 Office Supplies	-	700	-	700	1,200	3,700	3,700	3,700
53075 Engineering Supplies	-	2,070	-	2,070	1,000	1,000	1,000	1,000
53220 Gasoline	-	3,000	-	3,000	500	1,500	720	720
53230 Oil & Lubricants	-	1,200	-	1,200	-	-	-	-
53240 Tires & Tubes	-	720	-	720	-	-	-	-
	-	7,690	-	7,690	2,700	6,200	5,420	5,420

	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>ENGINEERING - 11800</u>								
(continued)								
CAPITAL OUTLAY								
56600 Capital - Equipment	-	10,000	-	10,000	10,000	5,000	5,000	-
	-	10,000	-	10,000	10,000	5,000	5,000	-
TOTAL	-	256,566	-	256,566	255,691	283,279	282,499	276,999

This budget funds the Engineering Division for the Town. Prior to 2019-20, engineering services were budgeted within the Public Works Administration Department.

Salaries, Full-time:		Town Engineer	93,618	93,618	93,618
		Assistant Town Engineer	70,423	70,423	70,423
		One day calculation	443	443	443
			164,484	164,484	164,484
Gasoline:	500	gallons at	3.00	1,500	
	500	gallons at	1.44		720
					720
Capital Outlay:	Black Cat Radar Speed Counter			5,000	5,000
					-

PLANNING AND DEVELOPMENT

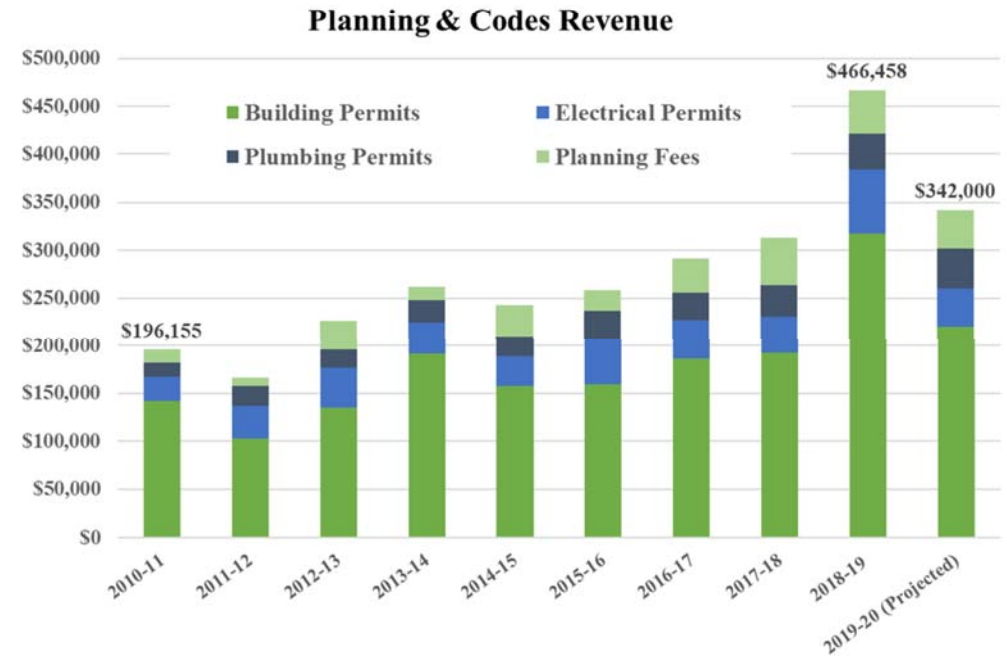
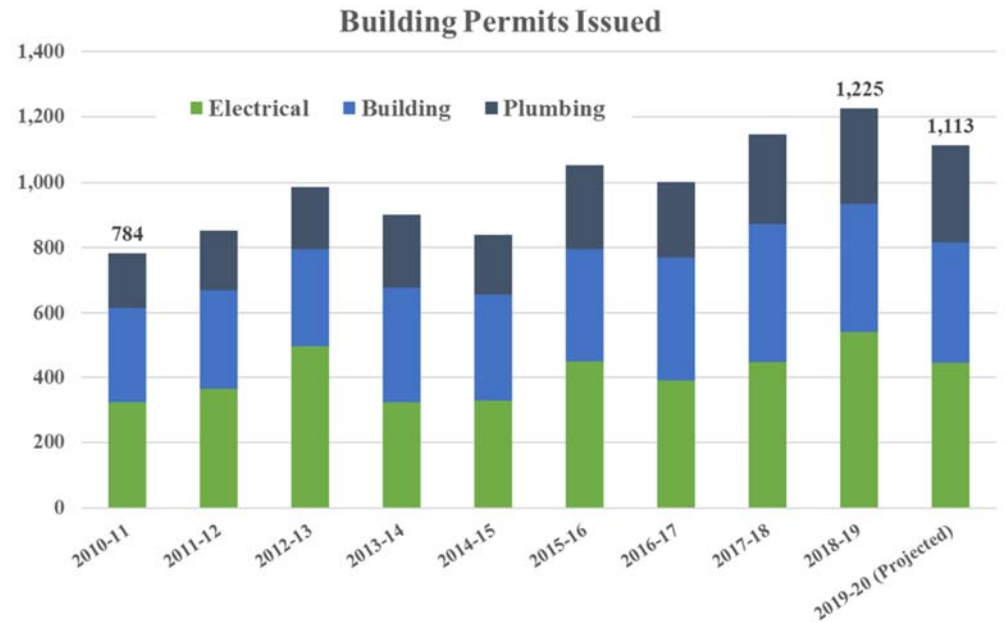
The Planning and Development Department includes the Codes Enforcement Division.

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
 - ◇ Comp Plan Update Committee (Temporary)
 - ◇ Staff Review Committee
 - ◇ Village Review Board
 - ◇ Zoning Board of Appeals

FY 2019-2020 Highlights:

- ◆ Approved Over 126,000 SF of New or Renovated Commercial/Office/Industrial Space
- ◆ Approved 46 New Dwelling Units
- ◆ Approved 1 Subdivision
- ◆ Updating Comprehensive Plan 2008
- ◆ Updating Village Review Board Design Guidelines
- ◆ Participating in Affordable Housing Discussions with the Community
- ◆ Mere Brook Watershed Management Plan in Process



	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>PLANNING & DEVELOPMENT - 11900</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	339,564	351,863	-	351,863	344,590	392,587	392,587	392,587
51040 Wages, Part-time	9,134	14,920	-	14,920	14,920	4,920	4,920	4,920
	348,698	366,783	-	366,783	359,510	397,507	397,507	397,507
EMPLOYEE BENEFITS								
51410 Social Security/FICA	21,106	24,091	-	24,091	23,120	26,339	26,339	26,339
51420 Medicare	4,936	5,634	-	5,634	5,408	6,160	6,160	6,160
51430 Maine PERS	6,752	7,173	-	7,173	7,400	18,139	18,139	18,139
51440 Health Benefit	82,500	90,000	-	90,000	90,000	114,000	114,000	112,500
51490 Deferred Compensation	15,057	16,808	-	16,808	16,279	12,779	12,779	12,779
	130,351	143,706	-	143,706	142,207	177,417	177,417	175,917
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	8,041	70,500	27,200	97,700	97,700	159,500	9,500	9,500
52240 R & M Vehicle	130	2,100	-	2,100	2,100	2,100	2,100	2,100
52260 R & M Equipment	-	250	-	250	250	250	250	250
52500 Postage	1,440	3,725	-	3,725	3,725	4,000	4,000	4,000
52510 Telephone	2,682	3,084	-	3,084	3,084	3,084	3,084	3,084
52520 Advertising	4,556	4,000	-	4,000	4,000	4,000	4,000	4,000
52530 Printing	1,843	3,000	-	3,000	3,000	3,000	3,000	3,000
52540 Photocopies	3,660	5,000	-	5,000	5,000	5,000	5,000	5,000
52610 Travel	1,883	1,900	-	1,900	1,900	1,900	1,900	1,900
52640 Training	10,111	11,000	-	11,000	11,000	14,650	11,650	11,650
52670 Membership & Dues	2,147	2,415	-	2,415	2,415	2,415	2,415	2,415
	36,493	106,974	27,200	134,174	134,174	199,899	46,899	46,899
MATERIALS & SUPPLIES								
53010 General Supplies	1,682	2,580	-	2,580	2,580	1,500	1,500	1,500
53020 Office Supplies	2,385	2,300	-	2,300	2,300	2,000	2,000	2,000
53030 Computer Supplies	-	2,379	-	2,379	2,379	-	-	-
53062 Publications	872	1,019	-	1,019	1,019	794	794	794
53220 Gasoline	1,355	1,401	-	1,401	1,401	1,401	672	672
	6,294	9,679	-	9,679	9,679	5,695	4,966	4,966
PROGRAMS								
55113 Conservation Commission	-	250	-	250	250	250	250	250
	-	250	-	250	250	250	250	250

	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>PLANNING & DEVELOPMENT - 11900</u>								
(continued)								
CAPITAL OUTLAY								
56400 Capital - Vehicles	-	-	-	-	-	30,000	-	-
	-	-	-	-	-	30,000	-	-
TOTAL	521,836	627,392	27,200	654,592	645,820	810,768	627,039	625,539

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	90,898	90,898	90,898
Planner	74,180	74,180	74,180
Planning Technician	54,838	54,838	54,838
Admin Assistant	39,935	39,935	39,935
Codes Enforcement Officer	65,000	65,000	65,000
Inspections Officer	66,680	66,680	66,680
One day calculation	1,056	1,056	1,056
	392,587	392,587	392,587

Wages, Part-time:

Planning Board Recording Secretary	2,475	2,475	2,475
Village Review Board Recording Secretary	660	660	660
Conservation Commission Recording Secretary	420	420	420
Zoning Board of Appeals Recording Secretary	365	365	365
Intern	1,000	1,000	1,000
	4,920	4,920	4,920

Professional Services:

Special GIS, Mapping Services	2,500	2,500	2,500
Engineering/Natural Resources	5,000	5,000	5,000
Climate Action Plan	100,000	-	-
Housing Plan	50,000	-	-
On Call Historic Preservation/Plan Advisory	2,000	2,000	2,000
	159,500	9,500	9,500

Gasoline:	467	gallons at	3.00	1.44	1,401	672	672
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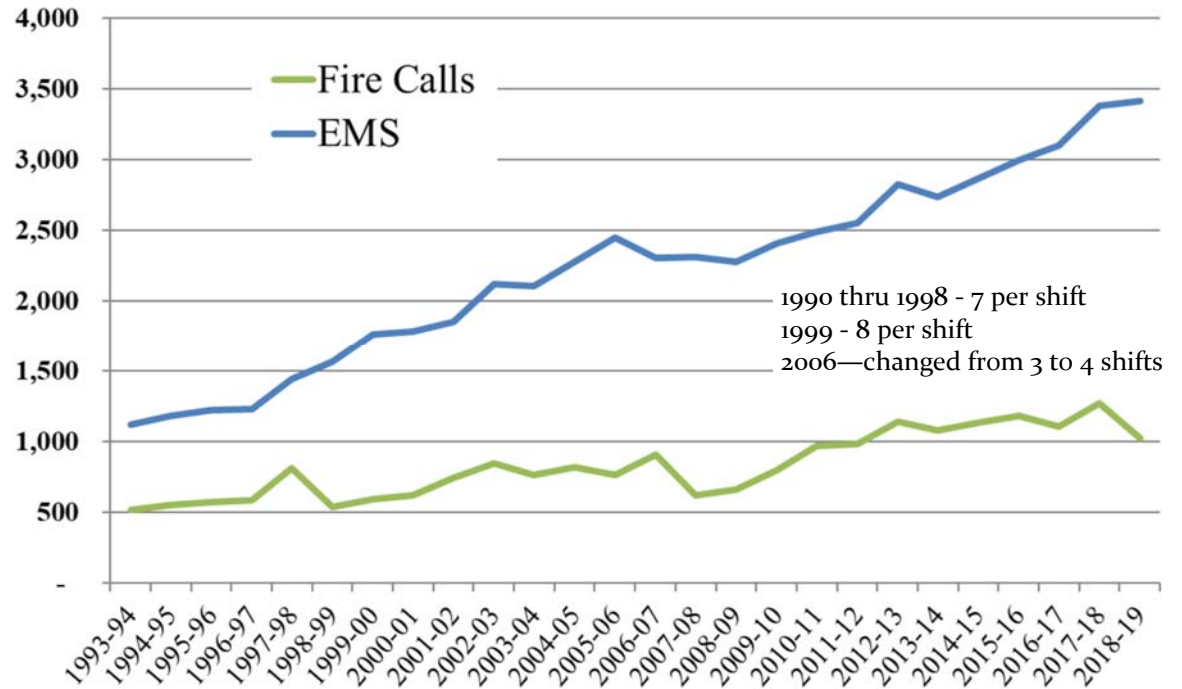
Capital Vehicles: 2 used vehicles	30,000	-	-
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	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>ECONOMIC DEVELOPMENT - 11950</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	73,331	79,189	-	79,189	77,592	84,467	84,467	84,467
	73,331	79,189	-	79,189	77,592	84,467	84,467	84,467
EMPLOYEE BENEFITS								
51410 Social Security/FICA	4,474	4,910	-	4,910	4,308	5,267	5,267	5,267
51420 Medicare	1,047	1,148	-	1,148	1,008	1,232	1,232	1,232
51430 Maine PERS	6,111	7,919	-	7,919	7,620	8,531	8,531	8,531
51440 Health Benefit	16,500	18,000	-	18,000	18,000	19,000	19,000	18,750
	28,132	31,977	-	31,977	30,936	34,030	34,030	33,780
CONTRACTUAL SERVICES								
52090 Professional Services	-	5,000	-	5,000	5,000	75,000	10,000	10,000
52500 Postage	6	100	-	100	50	100	100	100
52510 Telephone	1,051	1,740	-	1,740	1,200	1,200	1,200	1,200
52520 Advertising	-	1,000	-	1,000	500	1,000	1,000	1,000
52525 Promotion	2,988	3,500	-	3,500	3,500	5,000	5,000	5,000
52530 Printing	60	200	-	200	150	192	192	192
52540 Photocopies	348	600	-	600	400	360	360	360
52610 Travel	316	2,700	-	2,700	2,000	2,700	2,700	2,700
52640 Training	325	2,000	-	2,000	1,000	2,000	2,000	2,000
52670 Membership & Dues	100	500	-	500	300	1,000	1,000	1,000
	5,194	17,340	-	17,340	14,100	88,552	23,552	23,552
MATERIALS & SUPPLIES								
53020 Office Supplies	336	1,000	-	1,000	750	1,000	1,000	1,000
53030 Computer Supplies	-	400	-	400	-	200	200	200
	336	1,400	-	1,400	750	1,200	1,200	1,200
PROGRAMS								
55000 Program (Public Art, BDC,Parking	-	-	-	-	-	71,000	-	-
	-	-	-	-	-	71,000	-	-
TOTAL	106,993	129,906	-	129,906	123,378	279,249	143,249	142,999
Salaries, Full-time			Economic Development Director			84,240	84,240	84,240
			One day calculation			227	227	227
						84,467	84,467	84,467
TOTAL GEN. GOVT.	3,797,725	4,454,184	44,611	4,498,795	4,372,204	5,056,989	4,650,748	4,635,248

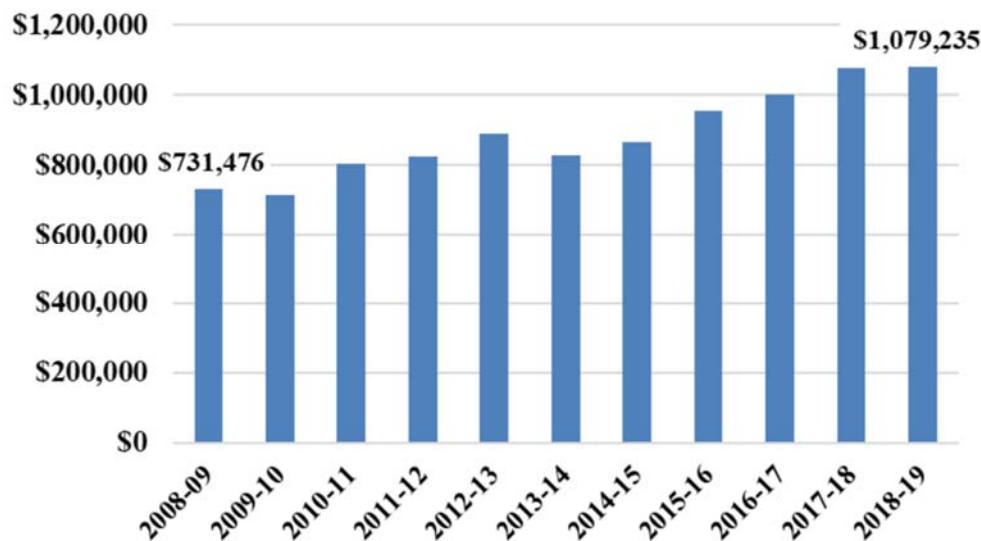
FIRE DEPARTMENT

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

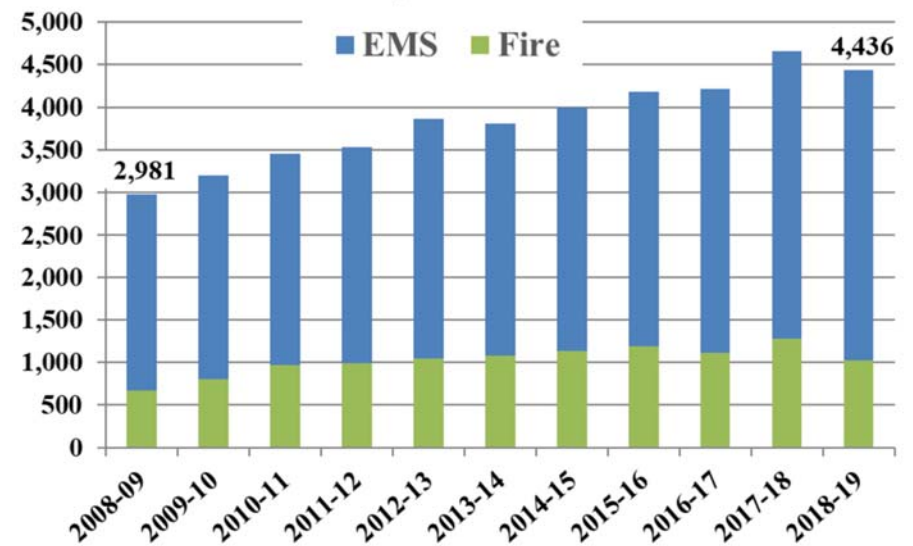
- ◆ Fire Protection
- ◆ Emergency Medical Services (Ambulance)
- ◆ Hazardous materials response
- ◆ High angle rescue
- ◆ Confined space rescue
- ◆ Ice and water rescue
- ◆ Fire inspections
- ◆ Fire prevention
- ◆ Fire investigation
- ◆ Emergency Management



Ambulance Revenue



Fire Department Calls



	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>FIRE DEPARTMENT - 12100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	1,902,233	2,048,135	-	2,048,135	2,069,668	2,418,014	2,208,280	2,203,280
51110 Overtime	143,215	146,000	-	146,000	263,055	150,000	150,000	150,000
51130 Call Back	19,478	40,000	-	40,000	21,544	40,000	40,000	40,000
51220 Holiday	74,070	86,159	-	86,159	79,013	89,500	89,500	89,500
51320 Training	-	-	-	-	-	42,000	21,000	21,000
	2,138,996	2,320,294	-	2,320,294	2,433,280	2,739,514	2,508,780	2,503,780
EMPLOYEE BENEFITS								
51410 Social Security/FICA	2,801	6,370	-	6,370	2,890	3,148	3,148	3,148
51420 Medicare	29,041	35,393	-	35,393	32,974	40,090	37,049	37,049
51430 Maine PERS	254,562	291,754	-	291,754	299,042	333,539	306,483	306,483
51440 Health Benefit	594,000	738,000	-	738,000	738,000	855,000	779,000	768,750
51490 Deferred Compensation	6,341	6,237	-	6,237	6,621	6,600	6,600	6,600
	886,745	1,077,754	-	1,077,754	1,079,527	1,238,377	1,132,280	1,122,030
CONTRACTUAL SERVICES								
52030 Pro Servs - Medical	13,592	18,000	-	18,000	23,000	20,000	20,000	20,000
52090 Professional Services	711	1,000	-	1,000	-	1,000	1,000	1,000
52240 R & M Vehicles	94,161	91,250	-	91,250	93,000	100,000	100,000	100,000
52260 R & M Equipment	28,808	32,500	-	32,500	30,000	32,500	32,500	32,500
52264 R & M Radios	4,879	8,000	-	8,000	8,000	10,500	10,500	10,500
52500 Postage	93	500	-	500	300	500	500	500
52510 Telephone	11,607	15,900	-	15,900	13,000	15,900	15,900	15,900
52530 Printing	78	-	-	-	-	-	-	-
52540 Photocopies	2,596	4,500	-	4,500	2,500	4,500	4,500	4,500
52610 Travel	140	500	-	500	200	500	500	500
52640 Training	13,148	40,000	-	40,000	24,000	40,000	40,000	40,000
52670 Membership & Dues	3,615	4,550	-	4,550	5,500	4,560	4,560	4,560
	173,428	216,700	-	216,700	199,500	229,960	229,960	229,960

	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>FIRE DEPARTMENT - 12100</u>								
(continued)								
MATERIALS & SUPPLIES								
53010 General Supplies	5,582	5,500	-	5,500	5,500	6,000	6,000	6,000
53020 Office Supplies	1,127	2,500	-	2,500	1,500	2,500	2,500	2,500
53030 Computer Supplies	11,056	13,050	-	13,050	13,000	13,600	13,600	13,600
53050 Medical Supplies	32,293	35,000	-	35,000	35,000	35,000	35,000	35,000
53131 Infection Control Supplies	2,613	3,000	-	3,000	2,800	3,000	3,000	3,000
53210 Diesel Fuel	12,995	16,500	-	16,500	16,500	16,500	9,350	9,350
53220 Gasoline	25,285	30,000	-	30,000	30,000	30,000	14,400	14,400
53240 Tires & Tubes	6,759	9,960	-	9,960	9,800	13,380	13,380	13,380
53710 Wearing Apparel	33,492	35,320	-	35,320	35,000	62,145	52,145	52,145
53730 Minor Equip & Hand Tools	15,005	15,000	-	15,000	15,000	15,000	15,000	15,000
	146,207	165,830	-	165,830	164,100	197,125	164,375	164,375
PROGRAMS								
55210 Fire Prevention	4,405	4,500	-	4,500	4,400	5,000	5,000	5,000
	4,405	4,500	-	4,500	4,400	5,000	5,000	5,000
CAPITAL OUTLAY								
56600 Capital - Equipment	40,399	52,200	-	52,200	52,000	45,950	26,150	21,150
	40,399	52,200	-	52,200	52,000	45,950	26,150	21,150
TOTAL	3,390,180	3,837,278	-	3,837,278	3,932,807	4,455,926	4,066,545	4,046,295

	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>FIRE DEPARTMENT - 12100</u>								
(continued)								
The full-time staffing of the Fire Department:								
Chief			1			99,960	99,960	99,960
Deputy Chief			1	(1)		84,150	84,150	84,150
Deputy Chief			1			71,527	71,527	71,527
Captains			4			230,602	230,602	230,602
Lieutenants			4			223,204	223,204	223,204
Firefighters			28			1,380,645	1,380,645	1,380,645
Inspector			1			56,637	56,637	56,637
Admin Asst			1			50,638	50,638	50,638
Paramedic Bonus						5,000	5,000	5,000
One day calculation						5,917	5,917	5,917
Proposed Positions (4 FF's)				(2)		209,734	-	-
Salary Vacancy Factor						-	-	(5,000)
						2,418,014	2,208,280	2,203,280

(1) Additional Compensation is provided as Health Officer.

(2) The Department budget request includes funding to add four fighters during the year.

Diesel	5,500	gallons at	\$3.00	\$1.70	16,500	9,350	9,350
Gasoline	10,000	gallons at	\$3.00	\$1.44	30,000	14,400	14,400
Capital - Equipment:							
		LP 15 Modems			3,500	3,500	3,500
		Laryngascope Blades			11,650	11,650	11,650
		Medication Pumps			11,500	-	-
		Thermal Imager			6,000	6,000	6,000
		500 Gal Gas Tank			5,000	5,000	-
		Fitness Equipment			4,500	-	-
		2 Water Vacuums			3,800	-	-
					45,950	26,150	21,150

In addition to responding to fire calls, the Fire Department handles emergency medical calls. All of the Firefighters are required to maintain an Emergency Medical Technician License. Seventeen firefighters are licensed at the Advanced level allowing them to use the defibrillator, administering IV therapy, performing advanced airway procedures, and administering a limited number of medications. The Department has nineteen Paramedics who are able to perform all of the above along with the administration of certain lifesaving medications and other advanced skills.

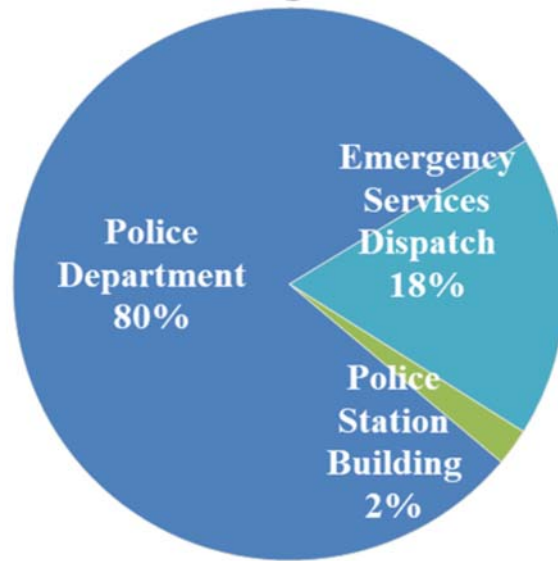
	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>CENTRAL STATION - 12150</u>								
CONTRACTUAL SERVICES								
52100 Electricity	7,460	9,500	-	9,500	8,000	9,500	9,500	9,500
52110 Water	436	550	-	550	425	550	550	550
52120 Sewer	590	600	-	600	600	675	675	675
52130 Rubbish Disposal	818	1,000	-	1,000	850	1,000	1,000	1,000
52220 R & M Building	11,270	13,000	-	13,000	9,000	13,000	13,000	13,000
	20,574	24,650	-	24,650	18,875	24,725	24,725	24,725
MATERIALS & SUPPLIES								
53110 Heating Oil	9,605	18,200	-	18,200	9,000	18,200	18,200	18,200
53120 Propane	1,819	1,500	-	1,500	1,450	1,600	1,600	1,600
53150 Janitorial Supplies	2,074	2,250	-	2,250	2,200	2,250	2,250	2,250
	13,498	21,950	-	21,950	12,650	22,050	22,050	22,050
TOTAL	34,072	46,600	-	46,600	31,525	46,775	46,775	46,775
Heating Oil		5,200	gallons at	3.50		18,200	18,200	18,200
Propane		400	gallons at	4.00		1,600	1,600	1,600

	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>EMERSON STATION - 12160</u>								
CONTRACTUAL SERVICES								
52100 Electricity	12,867	16,300	-	16,300	13,550	16,300	16,300	16,300
52110 Water	1,672	1,700	-	1,700	1,860	2,000	2,000	2,000
52120 Sewer	805	900	-	900	840	900	900	900
52130 Rubbish Disposal	792	1,000	-	1,000	900	1,000	1,000	1,000
52220 R & M Building	28,653	19,275	-	19,275	35,000	20,000	20,000	20,000
	44,789	39,175	-	39,175	52,150	40,200	40,200	40,200
MATERIALS & SUPPLIES								
53125 Natural Gas	18,137	20,000	-	20,000	16,000	20,000	20,000	20,000
53150 Janitorial Supplies	2,112	2,500	-	2,500	2,500	2,500	2,500	2,500
53730 Minor Equip/Hand Tools	86	-	-	-	-	-	-	-
	20,335	22,500	-	22,500	18,500	22,500	22,500	22,500
TOTAL	65,124	61,675	-	61,675	70,650	62,700	62,700	62,700
Natural Gas		8,000	therms at	2.50		20,000	20,000	20,000

POLICE DEPARTMENT

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

Police Budget Divisions



Police Activities

School Resource Officers: resident in Junior High and High Schools

Community Outreach: Drug Take Back, Child Safety Seat Inspections, Project Lifesaver, Developmental Disabilities Registration Program, Citizen Police Academy, SASSMM, Sweetser, Good Morning Program, TRIAD, People Plus, Teen Center, United Way, Special Olympics, Adopt a family at Christmas, Police Benefit Association Scholarship, No-Shave November fundraiser, Internet Purchase Exchange

Explorer Program: for 15-21 year olds for exploring a law enforcement career

ALICE (Alert, Lockdown, Inform, Counter, Evacuate) Training: for schools and other local organizations

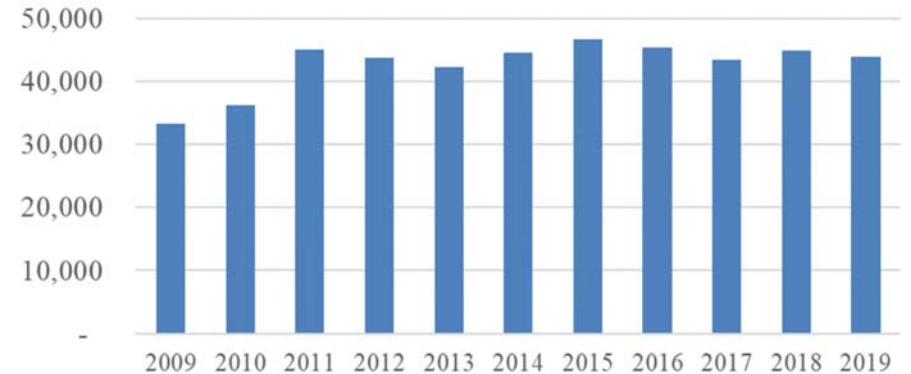
Special Enforcement Details: OUI, Seatbelt, Speeding, Crosswalk Violations, Liquor Enforcement...

Specialized Units: Accident Reconstruction, Special Response Team, Fire Investigation, Drug Recognition Experts, Child Safety Seat, Unmanned Aerial Vehicle

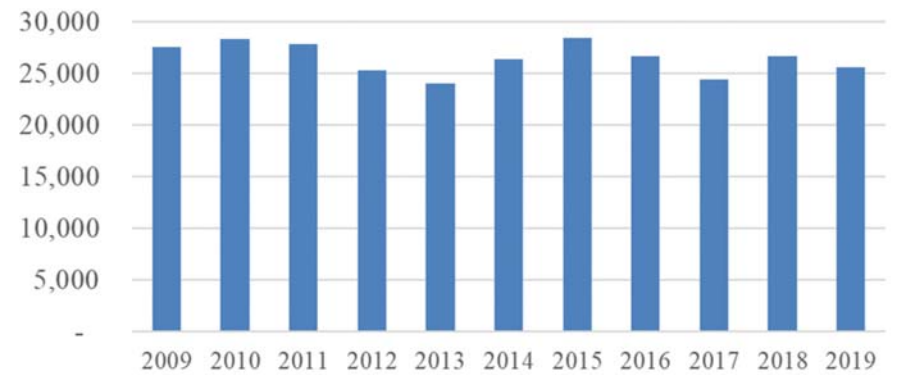
Task Forces & Partnerships with Other Agencies: Drug, Burglary, Enhanced Police Intervention Collaboration, Home to Home, Elder Abuse, Mental Health, Adult and Juvenile Probation, SRT, Sweetser, People Plus, Teen Center...

Communications: Good Morning Program, Red E. Fox Safety Program, Maine Homeless Veterans Alliance

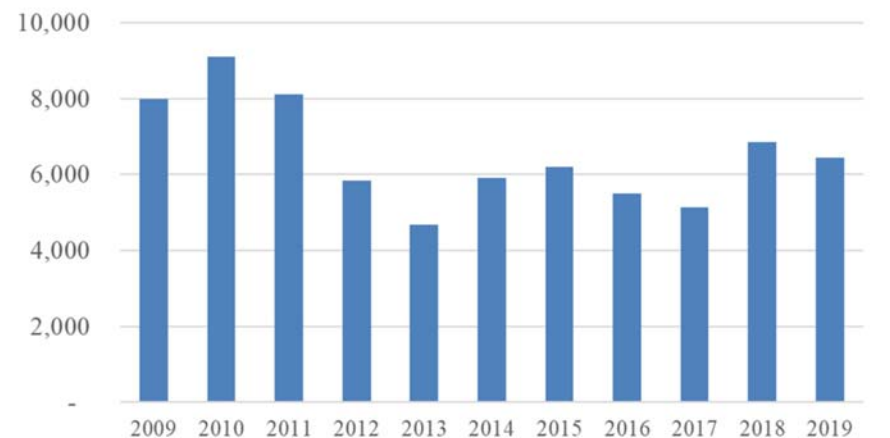
Communications Service Calls



Police Response Calls



Motor Vehicle Stops



	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
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POLICE DEPARTMENT - 12200

PERSONNEL SERVICES

51010 Salaries, Full-time	2,056,706	2,306,105	-	2,306,105	2,214,274	2,395,235	2,335,235	2,335,235
51040 Wages, Part-time	9,639	12,960	-	12,960	8,500	12,960	12,960	12,960
51110 Overtime	107,292	116,557	-	116,557	152,680	118,305	118,305	118,305
51125 Court Time	20,196	16,251	-	16,251	13,000	16,495	16,495	16,495
51210 Sick	29,132	33,821	-	33,821	29,855	34,328	34,328	34,328
51220 Holiday	50,578	35,646	-	35,646	40,500	36,181	36,181	36,181
51230 Vacation	60,512	64,160	-	64,160	64,000	65,122	65,122	65,122
51240 Comp Time	-	1,648	-	1,648	-	1,673	1,673	1,673
51320 Training	53,770	41,840	-	41,840	41,840	42,468	42,468	42,468
	2,387,825	2,628,988	-	2,628,988	2,564,649	2,722,767	2,662,767	2,662,767

EMPLOYEE BENEFITS

51410 Social Security/FICA	144,634	171,031	-	171,031	160,000	172,531	172,531	172,531
51420 Medicare	33,826	39,999	-	39,999	38,000	40,350	40,350	40,350
51430 Maine PERS	355,062	408,612	-	408,612	396,250	406,000	406,000	406,000
51440 Health Benefit	610,500	720,000	-	720,000	720,000	760,000	760,000	750,000
51490 Deferred Compensation	6,195	6,213	-	6,213	6,423	6,447	6,447	6,447
	1,150,217	1,345,855	-	1,345,855	1,320,673	1,385,328	1,385,328	1,375,328

CONTRACTUAL SERVICES

52030 Pro Servs - Medical	-	-	-	-	-	3,000	3,000	3,000
52040 Pro Servs - Personnel	5,115	7,060	-	7,060	7,060	7,060	7,060	7,060
52090 Pro Servs - Other	30,022	29,500	-	29,500	29,500	32,000	32,000	32,000
52240 R & M Vehicles	41,837	57,000	-	57,000	52,416	57,000	57,000	57,000
52260 R & M Equipment	25,613	34,755	-	34,755	34,755	37,305	37,305	37,305
52264 R & M Radio	4,145	6,000	-	6,000	6,000	6,000	6,000	6,000
52330 Rental of Facilities	3,278	3,915	-	3,915	3,377	4,032	4,032	4,032
52500 Postage	2,032	1,800	-	1,800	1,800	1,800	1,800	1,800
52510 Telephone	9,862	16,560	-	16,560	11,300	17,220	17,220	17,220

	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>POLICE DEPARTMENT - 12200</u>								
(continued)								
52530 Printing	2,181	8,300	-	8,300	3,000	8,300	8,300	8,300
52540 Photocopies	4,246	6,500	-	6,500	3,200	6,500	6,500	6,500
52610 Travel	5,559	4,500	-	4,500	5,965	5,500	5,500	5,500
52640 Training	88,931	46,350	-	46,350	116,250	48,850	48,850	48,850
52670 Membership & Dues	1,494	2,020	-	2,020	2,300	2,020	2,020	2,020
	224,315	224,260	-	224,260	276,923	236,587	236,587	236,587
MATERIALS & SUPPLIES								
53020 Office Supplies	4,124	4,800	-	4,800	4,800	4,800	4,800	4,800
53060 Training Materials	17,298	19,725	-	19,725	19,725	19,725	19,725	19,725
53062 Publications	136	500	-	500	150	500	500	500
53220 Gasoline	53,874	81,000	-	81,000	45,000	81,000	38,880	38,880
53240 Tires	6,912	12,000	-	12,000	8,000	12,000	12,000	12,000
53710 Wearing Apparel	55,312	60,920	-	60,920	60,730	62,000	62,000	62,000
53730 Minor Equip & Hand Tools	5,132	19,100	-	19,100	13,000	19,100	19,100	19,100
	142,788	198,045	-	198,045	151,405	199,125	157,005	157,005
TOTAL	3,905,145	4,397,148	-	4,397,148	4,313,650	4,543,807	4,441,687	4,431,687

	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>POLICE DEPARTMENT - 12200</u>								
(continued)								
Salaries, Full-time:								
Chief				1		107,161	107,161	107,161
Commander				2		179,200	179,200	179,200
Lieutenant/Lt. Support Services				4		286,540	286,540	286,540
Detective Sergeant				1		64,432	64,432	64,432
Sergeants				3		200,409	200,409	200,409
Detective				3		175,161	175,161	175,161
School Resource Officers				2		115,982	115,982	115,982
Patrol Officers (19)				19		992,466	992,466	992,466
Marine Resources Officer				1		55,120	55,120	55,120
Animal Control Officer				1		37,090	37,090	37,090
Executive Secretary				1		50,638	50,638	50,638
Bookkeeper / Admin. Secretary				1		48,366	48,366	48,366
Parking				1		39,299	39,299	39,299
Salary vacancy						-	(60,000)	(60,000)
Subtotal						2,351,864	2,291,864	2,291,864
Physical Fitness Standards						37,026	37,026	37,026
Additional one day calculation						6,345	6,345	6,345
Salary Vacancy Factor						-	-	-
Subtotal						43,371	43,371	43,371
Total						2,395,235	2,335,235	2,335,235
Part-time:								
School Crossing Guards				3		12,960	12,960	12,960
Gasoline		27,000	gallons at	\$3.00	\$1.44	81,000	38,880	38,880

The Police Dept salary scale incorporates compensation based on college credits and degrees. Vehicle acquisitions are budgeted as part of the Capital Improvement Program. See Capital Budget. The K-9 Program is currently funded through a Stanton Foundation grant.

	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>EMERGENCY SERVICES DISPATCH - 12220</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	428,221	475,450	-	475,450	469,442	509,304	509,304	509,304
51110 Overtime	35,392	16,927	-	16,927	15,637	17,181	17,181	17,181
51210 Sick Time	12,567	7,100	-	7,100	6,210	7,207	7,207	7,207
51220 Holiday Pay	16,747	16,480	-	16,480	20,536	16,727	16,727	16,727
51230 Vacation	19,881	40,115	-	40,115	29,675	40,717	40,717	40,717
51240 Compensatory	5,219	18,066	-	18,066	3,663	18,337	18,337	18,337
51320 Training	5,647	8,858	-	8,858	8,858	8,991	8,991	8,991
	523,674	582,996	-	582,996	554,021	618,464	618,464	618,464
EMPLOYEE BENEFITS								
51410 Social Security/FICA	32,070	40,032	-	40,032	34,739	40,591	40,591	40,591
51420 Medicare	7,500	9,362	-	9,362	8,124	9,493	9,493	9,493
51430 Maine PERS	27,846	38,997	-	38,997	32,802	40,717	40,717	40,717
51440 Health Benefit	148,500	198,000	-	198,000	198,000	209,000	209,000	206,250
51490 Deferred Compensation	13,938	13,440	-	13,440	13,237	13,324	13,324	13,324
	229,854	299,831	-	299,831	286,902	313,125	313,125	310,375
CONTRACTUAL SERVICES								
52040 Pro Servs - Personnel	775	1,750	-	1,750	1,500	1,750	1,750	1,750
52264 R & M Radio	8,149	21,000	-	21,000	5,600	21,000	21,000	21,000
52510 Telephone	308	300	-	300	300	360	360	360
52512 Teletype	1,440	2,660	-	2,660	1,600	2,660	2,660	2,660
52530 Printing	2,336	2,000	-	2,000	2,000	2,000	2,000	2,000
52610 Travel	425	1,300	-	1,300	900	1,300	1,300	1,300
52640 Training	5,118	6,390	-	6,390	5,500	6,390	6,390	6,390
52670 Membership & Dues	492	600	-	600	500	600	600	600
	19,043	36,000	-	36,000	17,900	36,060	36,060	36,060

	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>EMERGENCY SERVICES DISPATCH - 12220</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	1,591	2,200	-	2,200	600	2,200	2,200	2,200
53060 Training Materials	-	200	-	200	200	200	200	200
53710 Wearing Apparel	4,602	5,500	-	5,500	5,500	5,500	5,500	5,500
53730 Minor Equip & Hand Tools	-	1,100	-	1,100	-	1,100	1,100	1,100
	6,193	9,000	-	9,000	6,300	9,000	9,000	9,000
TOTAL	778,764	927,827	-	927,827	865,123	976,649	976,649	973,899

This budget funds the Public Safety Emergency Communications/Dispatch for the Police and Fire Departments in Brunswick, as well as the Town of Freeport Public Safety.

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

Communications Supervisor	1	59,438	59,438	59,438
Communications Officers	10	441,068	441,068	441,068
Subtotal		500,506	500,506	500,506
Educational Incentive		7,449	7,449	7,449
Additional one day calculation		1,349	1,349	1,349
Salary Vacancy Factor		-	-	-
Subtotal		8,798	8,798	8,798
Total		509,304	509,304	509,304

	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>POLICE STATION BUILDING - 12250</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	27,498	28,049	-	28,049	28,219	29,485	29,485	29,485
	27,498	28,049	-	28,049	28,219	29,485	29,485	29,485
EMPLOYEE BENEFITS								
51410 Social Security/FICA	1,820	1,896	-	1,896	1,750	1,991	1,991	1,991
51420 Medicare	426	443	-	443	409	466	466	466
51440 Health Benefit	12,375	13,500	-	13,500	13,500	14,250	14,250	14,063
	14,621	15,839	-	15,839	15,659	16,707	16,707	16,520
CONTRACTUAL SERVICES								
52100 Electricity	24,704	26,000	-	26,000	26,000	26,000	26,000	26,000
52110 Water	1,955	1,900	-	1,900	2,200	2,400	2,400	2,400
52120 Sewer	941	880	-	880	900	1,200	1,200	1,200
52130 Rubbish Disposal	1,764	2,000	-	2,000	2,000	2,000	2,000	2,000
52220 R & M Building	19,339	27,050	-	27,050	27,800	27,050	27,050	27,050
	48,703	57,830	-	57,830	58,900	58,650	58,650	58,650
MATERIALS & SUPPLIES								
53125 Natural Gas	9,182	7,500	-	7,500	7,500	9,250	9,250	9,250
53150 Janitorial Supplies	4,944	4,900	-	4,900	6,607	4,900	4,900	4,900
53210 Diesel Fuel	405	501	-	501	501	501	501	501
53730 Minor Equip & Hand Tools	55	-	-	-	-	-	-	-
	14,586	12,901	-	12,901	14,608	14,651	14,651	14,651
TOTAL	105,408	114,619	-	114,619	117,386	119,493	119,493	119,306
Salaries Full-time:			Custodian - 30 hrs./wk.			29,386	29,386	29,386
			One day calculation			99	99	99
						29,485	29,485	29,485
Natural Gas		3,700	therms at	\$2.50		9,250	9,250	9,250
Diesel Fuel		167	gallons at	\$3.00		501	501	501

	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>COASTAL RESOURCES - 12280</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	100,066	61,958	-	61,958	61,967	63,170	63,170	63,170
51040 Wages, Part-time	387	4,725	-	4,725	3,500	11,000	-	-
51110 Overtime	1,600	6,277	-	6,277	111	-	-	-
	102,053	72,960	-	72,960	65,578	74,170	63,170	63,170
EMPLOYEE BENEFITS								
51410 Social Security/FICA	5,950	4,524	-	4,524	4,066	4,834	4,834	4,834
51420 Medicare	1,392	1,058	-	1,058	951	1,130	1,130	1,130
51430 Maine PERS	6,156	-	-	-	-	-	-	-
51440 Health Benefit	33,000	18,000	-	18,000	18,000	19,000	19,000	18,750
51490 Deferred Compensation	-	-	-	-	-	3,780	3,780	3,780
	46,498	23,582	-	23,582	23,017	28,744	28,744	28,494
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	475	4,000	-	4,000	4,000	4,000	4,000	4,000
52240 R & M Vehicles	4,392	2,000	-	2,000	2,000	2,000	2,000	2,000
52260 R & M Equipment	456	1,000	-	1,000	1,000	2,300	2,300	2,300
52500 Postage	-	100	-	100	100	100	100	100
52510 Telephone	1,250	2,165	-	2,165	1,500	1,500	1,500	1,500
52520 Advertising	607	-	-	-	-	-	-	-
52530 Printing	577	-	-	-	800	3,000	3,000	3,000
52610 Travel	79	400	-	400	400	500	500	500
52640 Training	1,618	2,250	-	2,250	2,250	2,500	2,500	2,500
52670 Membership & Dues	1,000	1,000	-	1,000	100	100	100	100
	10,454	12,915	-	12,915	12,150	16,000	16,000	16,000

	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>COASTAL RESOURCES - 12280</u>								
(continued)								
MATERIALS & SUPPLIES								
53010 General Supplies	341	2,000	-	2,000	2,000	2,000	2,000	2,000
53020 Office Supplies	325	500	-	500	500	1,700	1,700	1,700
53062 Publications	204	-	-	-	-	-	-	-
53220 Gasoline	2,274	1,500	-	1,500	1,000	900	432	432
53240 Tires & Tubes	-	400	-	400	400	400	400	400
53710 Wearing Apparel	3,536	500	-	500	500	500	500	500
53730 Minor Equip & Hand Tools	3,905	1,100	-	1,100	1,100	1,100	1,100	1,100
	10,585	6,000	-	6,000	5,500	6,600	6,132	6,132
PROGRAM								
55114 Marine Resources Committee	50	3,500	-	3,500	3,500	5,500	5,500	3,500
55115 Rivers & Coastal Waters Committ	-	1,125	-	1,125	500	400	400	400
	50	4,625	-	4,625	4,000	5,900	5,900	3,900
CAPITAL OUTLAY								
56600 Capital - Equipment	-	-	-	-	-	11,000	-	-
	-	-	-	-	-	11,000	-	-
TOTAL	169,640	120,082	-	120,082	110,245	142,414	119,946	117,696
Salaries, Full-time:			Coastal Resources Manager		1	63,000	63,000	63,000
			Additional one day calculation			170	170	170
						63,170	63,170	63,170
Part-time:			Marine Technician		1	11,000	-	-
Gasoline		300	gallons at	\$3.00		900		
Gasoline		300	gallons at	\$1.44			432	432

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

	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>STREET LIGHTS - 12310</u>								
52100 Electricity	195,653	210,000	-	210,000	200,000	210,000	210,000	210,000
52260 R & M Equipment (Lights)	1,687	6,000	-	6,000	4,000	6,000	6,000	6,000
TOTAL	197,340	216,000	-	216,000	204,000	216,000	216,000	216,000

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	7,204	7,500	-	7,500	7,600	8,000	8,000	8,000
52260 R & M Equipment (Signals)	22,885	25,000	-	25,000	25,000	25,000	25,000	25,000
TOTAL	30,089	32,500	-	32,500	32,600	33,000	33,000	33,000

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

FIRE SUPPRESSION CHARGE (HYDRANTS) - 12330

52360 Equipment Rental	484,841	550,000	-	550,000	565,000	600,000	600,000	600,000
TOTAL	484,841	550,000	-	550,000	565,000	600,000	600,000	600,000

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 11.6% increase effective 2/1/2020.

EMERGENCY MANAGEMENT - 12340

55000 Program	-	2,000	-	2,000	2,000	2,000	2,000	2,000
TOTAL	-	2,000	-	2,000	2,000	2,000	2,000	2,000

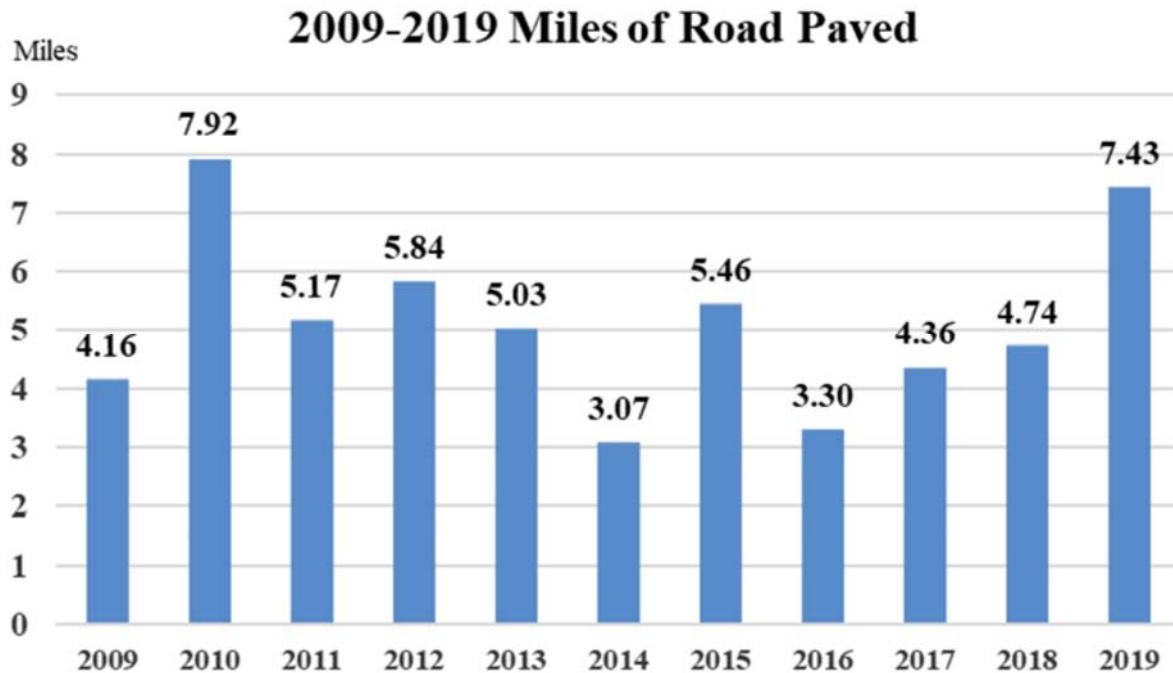
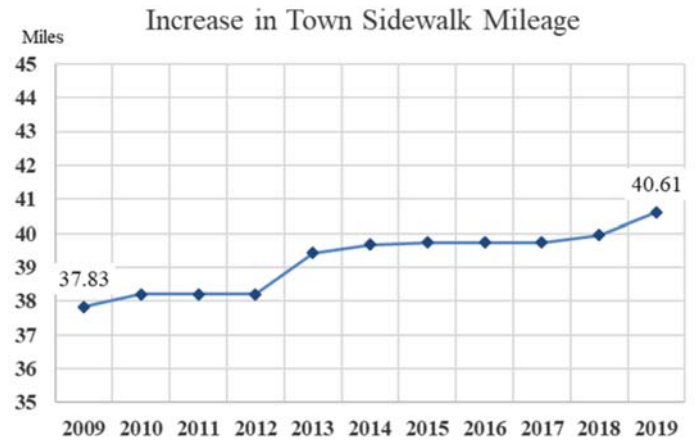
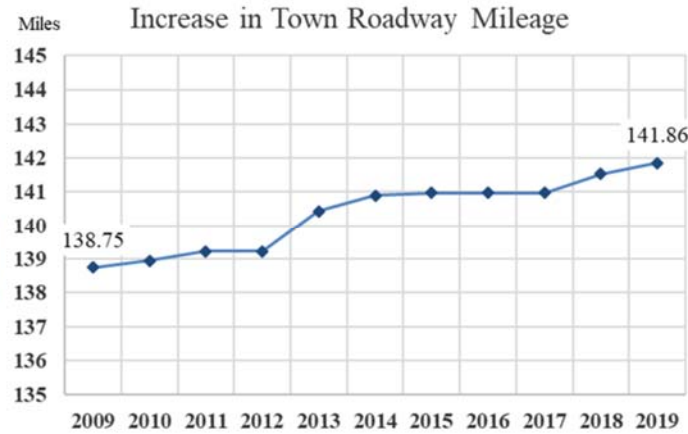
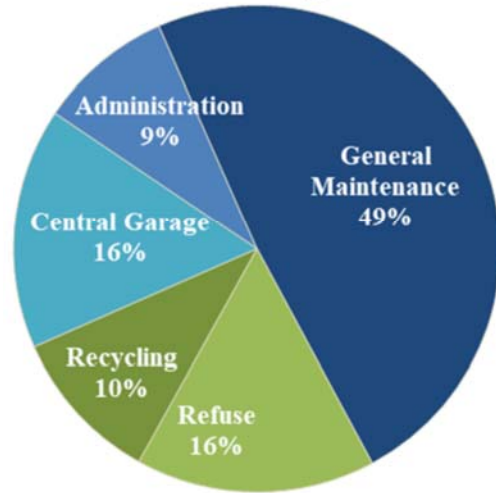
This appropriation is required so that the Town may meet its commitment under the State and Federal Program for Emergency Management Agency. The Fire Chief serves as the Emergency Management Director. The Director plans and organizes the Town's emergency services in the event of floods, severe winter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

TOTAL PUBLIC SAFETY	9,160,603	10,305,729	-	10,305,729	10,244,986	11,198,764	10,684,795	10,649,358
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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)

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%



	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>PUB. WORKS ADMIN. - 13100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	336,850	232,908	-	232,908	228,434	240,460	240,460	197,372
51110 Overtime	432	300	-	300	225	300	300	300
	337,282	233,208	-	233,208	228,659	240,760	240,760	197,672
EMPLOYEE BENEFITS								
51410 Social Security/FICA	20,793	15,144	-	15,144	13,474	15,544	15,544	12,887
51420 Medicare	4,863	3,542	-	3,542	3,151	3,635	3,635	3,014
51430 Maine PERS	12,964	12,593	-	12,593	18,322	19,694	19,694	14,935
51440 Health Benefit	99,000	72,000	-	72,000	82,026	76,000	76,000	56,250
51490 Deferred Compensation	12,465	6,437	-	6,437	2,758	2,746	2,746	2,988
	150,085	109,716	-	109,716	119,731	117,619	117,619	90,074
CONTRACTUAL SERVICES								
52030 Pro. Serv - Medical	517	1,125	-	1,125	1,125	1,125	1,125	1,125
52061 GIS	5,007	-	-	-	-	-	-	-
52090 Pro. Serv - Other	19,446	1,000	25,404	26,404	26,404	1,000	1,000	1,000
52260 R & M Equipment	150	2,240	-	2,240	150	450	450	450
52500 Postage	160	230	-	230	230	222	222	222
52510 Telephone	6,680	4,860	-	4,860	4,860	3,840	3,840	3,840
52530 Printing	125	-	-	-	72	172	172	172
52540 Photocopies	2,271	3,600	-	3,600	2,200	3,000	3,000	3,000
52610 Travel	55	180	-	180	50	100	100	100
52640 Training	1,441	500	-	500	500	1,150	1,150	1,150
52670 Membership & Dues	1,076	560	-	560	1,020	1,020	1,020	1,020
	36,928	14,295	25,404	39,699	36,611	12,079	12,079	12,079

	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>PUB. WORKS ADMIN. - 13100</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	4,954	2,415	-	2,415	3,050	1,050	1,050	1,050
53075 Engineering Supplies	1,039	1,370	-	1,370	-	-	-	-
	5,993	3,785	-	3,785	3,050	1,050	1,050	1,050
TOTAL	530,288	361,004	25,404	386,408	388,051	371,508	371,508	300,875
Salaries, Full-time:								
Director						84,026	84,026	84,026
Operations Manager						79,310	79,310	79,310
Bookkeeper						45,343	45,343	-
Operations Assistant						46,996	46,996	-
Administrative Assistant						-	-	49,367
One day calculation						690	690	574
From Enterprise Fund						(15,905)	(15,905)	(15,905)
						240,460	240,460	197,372

The positions 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.

	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>PUB. WORKS GEN. MAINT. - 13110</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	527,298	643,131	-	643,131	588,156	687,770	687,770	687,770
51040 Wages, Part-time	-	-	-	-	-	37,400	37,400	-
51110 Overtime	106,715	141,500	-	141,500	80,687	133,000	133,000	133,000
	634,013	784,631	-	784,631	668,843	858,170	858,170	820,770
EMPLOYEE BENEFITS								
51410 Social Security/FICA	36,801	49,235	-	49,235	39,826	53,876	53,876	51,557
51420 Medicare	8,607	11,515	-	11,515	9,314	12,600	12,600	12,058
51430 Maine PERS	41,720	53,888	-	53,888	50,784	60,037	60,037	60,037
51440 Health Benefit	231,000	270,000	-	270,000	270,000	304,000	304,000	300,000
51490 Deferred Compensation	7,963	9,478	-	9,478	5,577	6,587	6,587	6,587
	326,091	394,116	-	394,116	375,501	437,100	437,100	430,239
CONTRACTUAL SERVICES								
52090 Pro. Serv - Other	1,317	3,000	-	3,000	2,200	3,000	3,000	3,000
52162 Wood Disposal	-	-	-	-	1,000	1,000	1,000	1,000
52170 Construction Services	69,580	36,800	-	36,800	49,850	39,000	39,000	39,000
52180 Painting (Traffic Lines)	50,677	51,000	-	51,000	51,000	54,950	54,950	54,950
52360 Rental of Equipment	3,472	4,700	-	4,700	4,500	5,330	5,330	5,330
52361 Rental of Winter Equipment	173,041	195,000	-	195,000	160,000	144,260	144,260	144,260
52620 Meals	1,270	1,620	-	1,620	-	-	-	-
	299,357	292,120	-	292,120	268,550	247,540	247,540	247,540
MATERIALS & SUPPLIES								
53010 General Supplies	11,260	13,000	-	13,000	12,500	14,960	14,960	14,960
53310 Traffic Control Supplies	26,302	22,200	-	22,200	22,200	23,125	23,125	23,125
53322 Patching Material	31,611	40,700	-	40,700	28,500	32,575	32,575	32,575
53330 Culverts & Drainage	28,434	40,575	-	40,575	40,500	42,316	42,316	42,316

	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>PUB. WORKS GEN. MAINT. - 13110</u>								
(continued)								
53340 Winter Sand	43,838	10,000	-	10,000	-	8,250	8,250	8,250
53345 Salt	149,233	227,800	-	227,800	210,000	250,400	250,400	250,400
53350 Gravel	35,973	39,600	-	39,600	39,600	42,285	42,285	42,285
53710 Clothing	9,518	10,200	-	10,200	10,200	15,970	15,970	15,970
53730 Minor Equip & Hand Tools	13,519	7,900	-	7,900	7,900	5,085	5,085	5,085
	349,688	411,975	-	411,975	371,400	434,966	434,966	434,966
CAPITAL OUTLAY								
56600 Capital - Equipment	3,913	-	-	-	-	43,099	43,099	-
	3,913	-	-	-	-	43,099	43,099	-
TOTAL	1,613,062	1,882,842	-	1,882,842	1,684,294	2,020,875	2,020,875	1,933,515
Salaries, Full-time:			Working Foremen		3	166,649	166,649	166,649
			Truck Driver/Operator		13	588,779	588,779	588,779
			One day calculation			2,033	2,033	2,033
			From Enterprise Fund			(69,691)	(69,691)	(69,691)
						687,770	687,770	687,770
Wages, Part-time		-	Two seasonal laborers			37,400	37,400	-
Capital Equipment:			Power Curber 150 Extruder w/molds			18,000	18,000	-
			Wanco Metro Variable Message Board			14,500	14,500	-
			Generac MLT65SMD LED Light Tower			10,599	10,599	-
						43,099	43,099	-

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.

	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>REFUSE COLLECTION & DISPOSAL - 13130</u>								
CONTRACTUAL SERVICES								
52125 Solid Waste/Rec. Collection	356,847	365,554	-	365,554	356,847	370,899	370,899	370,899
52130 Disposal Fees	234,258	288,000	-	288,000	245,000	288,000	288,000	288,000
	591,105	653,554	-	653,554	601,847	658,899	658,899	658,899
MATERIALS & SUPPLIES								
53010 General Supplies	842	1,000	-	1,000	1,000	1,000	1,000	1,000
	842	1,000	-	1,000	1,000	1,000	1,000	1,000
TOTAL	591,947	654,554	-	654,554	602,847	659,899	659,899	659,899

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	283,709	292,998	-	292,998	289,100	294,882	294,882	294,882
52130 Disposal Fees	39,200	177,458	-	177,458	174,200	187,600	112,000	180,600
52138 Removal of Special Waste	5,809	8,300	-	8,300	8,170	16,200	16,200	16,200
52500 Postage	-	110	-	110	100	240	240	240
52525 Promotion	39	525	-	525	525	4,346	4,346	4,346
52670 Membership & Dues	250	100	-	100	250	250	250	250
	329,007	479,491	-	479,491	472,345	503,518	427,918	496,518
TOTAL	329,007	479,491	-	479,491	472,345	503,518	427,918	496,518

This budget reflects the Town's cost for contracting the curbside collection and disposal of recycling, and the annual Hazardous Waste Collection program.

	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>PUB. WORKS CENT. GARAGE - 13150</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	89,223	95,848	-	95,848	79,452	101,105	101,105	101,105
51030 Salaries, Part-time	18,493	18,546	-	18,546	19,012	19,311	19,311	19,311
51060 Wages, Temporary	4,883	-	-	-	1,773	1,500	1,500	1,500
51110 Overtime	9,545	11,700	-	11,700	7,007	11,700	11,700	11,700
	122,144	126,094	-	126,094	107,244	133,616	133,616	133,616
EMPLOYEE BENEFITS								
51410 Social Security/FICA	6,799	7,818	-	7,818	6,657	8,191	8,191	8,191
51420 Medicare	1,590	1,828	-	1,828	1,557	1,916	1,916	1,916
51430 Maine PERS	9,941	12,609	-	12,609	11,693	13,344	13,344	13,344
51440 Health Benefit	41,250	45,000	-	45,000	45,000	47,500	47,500	46,875
51490 Deferred Compensation	1,316	-	-	-	-	-	-	-
	60,896	67,255	-	67,255	64,907	70,951	70,951	70,326
CONTRACTUAL SERVICES								
52100 Electricity	10,892	14,300	-	14,300	11,000	10,020	10,020	10,020
52110 Water	3,061	3,100	-	3,100	3,100	3,100	3,100	3,100
52120 Sewer	563	872	-	872	600	720	720	720
52130 Rubbish Disposal	2,921	2,124	-	2,124	2,100	2,365	2,365	2,365
52220 R & M Building	34,949	34,025	-	34,025	34,000	38,950	38,950	38,950
52240 R & M Vehicles	204,015	273,800	-	273,800	210,000	237,575	237,575	237,575
52260 R & M Equipment	10,303	14,500	-	14,500	14,000	15,655	15,655	15,655
52264 R & M Radios	3,210	3,200	-	3,200	3,200	4,180	4,180	4,180
52640 Training	-	925	-	925	600	706	706	706
	269,914	346,846	-	346,846	278,600	313,271	313,271	313,271
MATERIALS & SUPPLIES								
53010 General Supplies	2,057	2,970	-	2,970	2,970	2,110	2,110	2,110
53020 Office Supplies	724	1,350	-	1,350	1,350	1,435	1,435	1,435
53125 Natural Gas	31,470	43,500	-	43,500	23,000	43,500	43,500	43,500
53150 Janitorial Supplies	6,547	7,400	-	7,400	7,400	7,400	7,400	7,400

	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>PUB. WORKS CENT. GARAGE - 13150</u>								
<u>(continued)</u>								
53210 Diesel Fuel	79,160	126,000	-	126,000	85,000	126,000	71,400	71,400
53220 Gasoline	16,384	20,700	-	20,700	20,700	25,500	12,240	12,240
53230 Oil & Lubricants	7,049	10,500	-	10,500	9,500	11,200	11,200	11,200
53240 Tires & Tubes	29,335	27,100	-	27,100	27,100	34,850	34,850	34,850
53710 Clothing	2,872	3,070	-	3,070	1,757	3,130	3,130	3,130
53730 Minor Equip & Hand Tools	16,821	10,000	-	10,000	10,000	10,700	10,700	10,700
	192,419	252,590	-	252,590	188,777	265,825	197,965	197,965
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)	(50,000)	(50,000)
CAPITAL OUTLAY								
56600 Capital - Equipment	72,459	-	-	-	-	-	-	-
	72,459	-	-	-	-	-	-	-
TOTAL	667,832	742,785	-	742,785	589,528	733,663	665,803	665,178
Central garage maintains all the Public Works equipment and the equipment used at the Landfill.								
Salaries, Full-time:								
			2 Mechanics			100,835	100,835	100,835
			One day calculation			270	270	270
						101,105	101,105	101,105
Part-time:								
			Custodian - 20 hrs/wk			19,311	19,311	19,311
						19,311	19,311	19,311
Natural Gas	17,400	therms at		\$2.50		43,500	43,500	43,500
Diesel	42,000	gallons at		\$3.00	\$1.70	126,000	71,400	71,400
Gasoline	8,500	gallons at		\$3.00	\$1.44	25,500	12,240	12,240
TOTAL PUBLIC WORKS	3,732,136	4,120,676	25,404	4,146,080	3,737,065	4,289,463	4,146,003	4,055,985

	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>GENERAL ASSISTANCE - 14100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	88,062	80,437	-	80,437	85,108	83,493	83,493	83,493
	88,062	80,437	-	80,437	85,108	83,493	83,493	83,493
EMPLOYEE BENEFITS								
51410 Social Security/FICA	5,361	5,068	-	5,068	5,276	5,257	5,257	5,257
51420 Medicare	1,254	1,185	-	1,185	1,234	1,230	1,230	1,230
51430 Maine PERS	4,540	6,064	-	6,064	5,199	8,432	8,432	8,432
51440 Health Benefit	24,750	28,800	-	28,800	28,800	30,400	30,400	30,000
	35,905	41,117	-	41,117	40,509	45,319	45,319	44,919
CONTRACTUAL SERVICES								
52500 Postage	26	25	-	25	-	15	15	15
52510 Telephone	481	2,822	-	2,822	2,822	2,822	2,822	2,822
52540 Photocopies	254	250	-	250	250	250	250	250
52610 Travel	-	200	-	200	200	200	200	200
52640 Training	-	300	-	300	300	300	300	300
52670 Membership & Dues	60	60	-	60	60	60	60	60
52800 Grants	75,153	70,000	-	70,000	170,000	600,000	600,000	600,000
	75,974	73,657	-	73,657	173,632	603,647	603,647	603,647
MATERIALS & SUPPLIES								
53020 Office Supplies	31	200	-	200	100	100	100	100
	31	200	-	200	100	100	100	100
TOTAL	199,972	195,411	-	195,411	299,349	732,559	732,559	732,159
Salaries, Full-time:								
			Caseworker- Full-time			63,356	63,356	63,356
			Caseworker - Full-time, shared with Bath			34,934	34,934	34,934
			One day calculation			265	265	265
			From City of Bath			(15,062)	(15,062)	(15,062)
						83,493	83,493	83,493

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.

	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>HEALTH & SOC. SERVS. - 14120</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	2,500	2,500	-	2,500	64,988	74,794	74,794	74,794
	2,500	2,500	-	2,500	64,988	74,794	74,794	74,794
EMPLOYEE BENEFITS								
51410 Social Security/FICA	-	-	-	-	3,874	4,482	4,482	4,482
51420 Medicare	33	36	-	36	940	1,084	1,084	1,084
51430 Maine PERS	318	300	-	300	320	340	340	340
51455 Health Benefit	-	-	-	-	16,500	19,000	19,000	18,750
	351	336	-	336	21,634	24,906	24,906	24,656
CONTRACTUAL SERVICES								
52510 Telephone	-	-	-	-	2,000	2,800	2,800	2,800
	-	-	-	-	2,000	2,800	2,800	2,800
TOTAL	2,851	2,836	-	2,836	88,622	102,500	102,500	102,250
	Salaries, Full-time			Health Officer		2,500	2,500	2,500
				Cultural Broker		72,100	72,100	72,100
				One day calculation		194	194	194
						74,794	74,794	74,794

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.

The Cultural Broker was hired in August, 2019 to respond to the arrival in Brunswick of a number of asylum-seeking families. The position serves as interpreter and coordinator of services for these families.

TOTAL HUMAN SERVICES	202,823	198,247	-	198,247	387,971	835,059	835,059	834,409
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		2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>SCHOOL DEPARTMENT - 14500</u>									
W1	Regular Instruction	16,211,730	17,450,653	-	17,450,653	17,450,653	18,614,479	18,614,479	18,353,823
W2	Special Education	5,805,494	5,981,969	-	5,981,969	5,981,969	6,363,749	6,363,749	6,256,138
W3	Career & Technical Education	114,412	152,697	-	152,697	152,697	156,210	156,210	156,210
W4	Other Instruction	731,219	836,135	-	836,135	836,135	849,993	849,993	849,993
W5	Student & Staff Support	3,323,663	3,906,639	-	3,906,639	3,906,639	3,873,885	3,873,885	3,801,356
W6	System Administration	949,320	1,108,981	-	1,108,981	1,108,981	1,232,285	1,232,285	1,150,583
W7	School Administration	1,643,116	1,902,404	-	1,902,404	1,902,404	1,865,197	1,865,197	1,865,197
W8	Transportation	2,107,154	2,294,811	-	2,294,811	2,294,811	2,351,943	2,351,943	2,251,943
W9	Facilities Maintenance	4,208,424	4,823,527	-	4,823,527	4,823,527	5,275,042	5,275,042	5,036,435
W10	Debt Service	1,474,753	1,450,509	-	1,450,509	1,450,509	2,852,424	2,852,424	2,852,424
W11	All Other	242,482	245,384	-	245,384	245,384	248,953	248,953	173,953
TOTAL		36,811,767	40,153,709	-	40,153,709	40,153,709	43,684,160	43,684,160	42,748,055

The School Department budget does not include payments made by the State of Maine to the Maine Public Employees Retirement System for retirement and other benefits on behalf of employees enrolled in the MainePERS Teacher Plan For the year ended June 30, 2019 those payments amounted to \$2,821,269.

The School Department budget includes debt service payments for the 2011 Elementary School Bond, the School Revolving Renovation Fund debt, and the BHS Boiler in the 2017 Bond For the year ended June 30, 2019 those payments were \$1,636,247. State Aid to Education revenue included \$1,285,125 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 \$126,420 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>2018-19 CAFR</u>
Expenditures per School:	36,811,767
Transfers to other funds	(217,236)
Recorded as Debt Service	(1,636,247)
Maine PERS Teacher Plan	2,821,269
	37,779,553

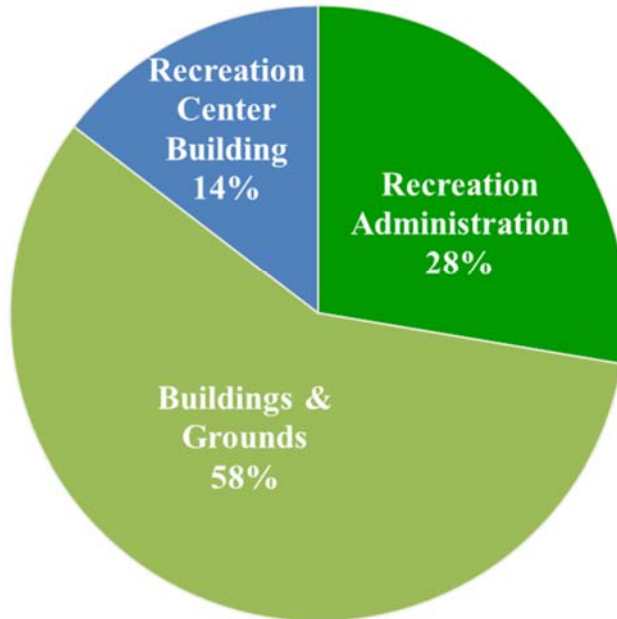
The details of the School budget may be obtained at the Office of the Superintendent of Schools. The Department of Education is administered by a nine member School Board in accordance with Article IX of the Town Charter.

TOTAL EDUCATION	36,811,767	40,153,709	-	40,153,709	40,153,709	43,684,160	43,684,160	42,748,055
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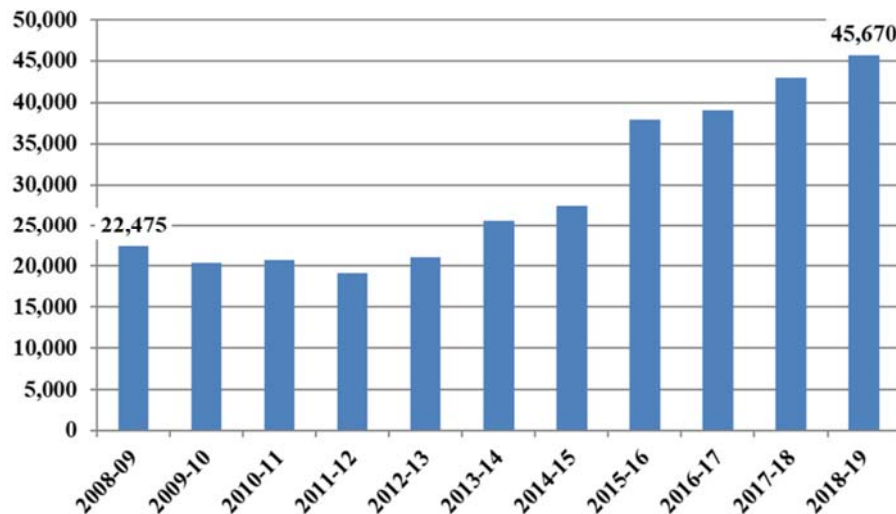
PARKS & RECREATION DEPARTMENT

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

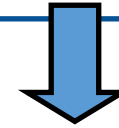
Brunswick Parks and Recreation Budget Divisions



Recreation Program Participation



Recreation Facilities added 2001 to 2019



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
2019	Maine Gravel Services Properties

	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>RECREATION ADMIN. - 15000</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	276,162	273,352	-	273,352	272,400	279,105	279,105	279,105
51040 Wages, Part-time	15,300	18,383	-	18,383	17,179	19,773	19,773	19,773
51110 Overtime	1,674	2,005	-	2,005	2,000	2,495	2,495	2,495
	293,136	293,740	-	293,740	291,579	301,373	301,373	301,373
EMPLOYEE BENEFITS								
51410 Social Security/FICA	19,101	20,692	-	20,692	20,558	21,165	21,165	21,165
51420 Medicare	4,467	4,839	-	4,839	4,808	4,950	4,950	4,950
51430 Maine PERS	31,454	31,536	-	31,536	31,383	32,482	32,482	32,482
51440 Health Benefit	82,500	90,000	-	90,000	90,000	95,000	95,000	93,750
	137,522	147,067	-	147,067	146,749	153,597	153,597	152,347
CONTRACTUAL SERVICES								
52090 Prof. Services - Other	31	-	-	-	-	-	-	-
52260 R & M Equipment	4,758	5,368	-	5,368	5,558	5,496	5,496	5,496
52500 Postage	952	1,206	-	1,206	1,054	1,100	1,100	1,100
52510 Telephone	5,314	6,000	-	6,000	5,041	6,000	6,000	6,000
52520 Advertising	499	300	-	300	-	300	300	300
52530 Printing	3,017	3,365	-	3,365	2,800	3,415	3,415	3,415
52540 Photocopies	4,411	4,410	-	4,410	4,625	4,760	4,760	4,760
52610 Travel	1,941	2,957	-	2,957	2,516	2,525	2,525	2,525
52640 Training	289	800	-	800	800	2,000	2,000	2,000
52661 Background Checks	-	200	-	200	75	200	200	200
52670 Membership & Dues	905	860	-	860	850	885	885	885
	22,117	25,466	-	25,466	23,319	26,681	26,681	26,681

	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>RECREATION ADMIN. - 15000</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	1,372	3,131	-	3,131	2,250	2,417	2,417	2,417
53030 Computer Supplies	1,905	2,100	-	2,100	2,100	1,350	1,350	1,350
	3,277	5,231	-	5,231	4,350	3,767	3,767	3,767
 TOTAL	 456,052	 471,504	 -	 471,504	 465,997	 485,418	 485,418	 484,168
 Salaries, Full-time:								
Director						90,525	90,525	90,525
Deputy Director						76,755	76,755	76,755
Program Assistant						60,903	60,903	60,903
Recreation Admin Registrar						39,649	39,649	39,649
Financial Administrative Assistant						50,415	50,415	50,415
One day calculation						858	858	858
Program Asst paid by Rec Programs						(40,000)	(40,000)	(40,000)
						279,105	279,105	279,105

Recreation Administration oversees the Recreation Building and the Buildings & Grounds division, and manages the Recreation Programs. The majority of the Recreation Programs are accounted for in Special Revenue funds, where fees collected are put to the direct costs of the individual programs. The Program Assistant oversees these programs, and a portion of that salary is paid through program fees.

	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>REC - BUILDINGS & GROUNDS - 15050</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	293,415	333,362	-	333,362	319,999	354,850	354,850	274,733
51040 Wages, Part-time	96,944	154,799	-	154,799	124,405	168,787	168,787	122,387
51110 Overtime	24,416	23,945	-	23,945	20,627	25,643	25,643	25,643
	414,775	512,106	-	512,106	465,031	549,280	549,280	422,763
EMPLOYEE BENEFITS								
51410 Social Security/FICA	24,548	32,548	-	32,548	28,832	34,453	34,453	32,511
51420 Medicare	5,741	7,612	-	7,612	6,743	8,057	8,057	7,603
51430 Maine PERS	32,687	35,731	-	35,731	35,065	41,321	41,321	41,321
51440 Health Benefit	125,400	154,800	-	154,800	154,800	163,400	163,400	161,250
	188,376	230,691	-	230,691	225,440	247,231	247,231	242,685
CONTRACTUAL SERVICES								
52030 Pro. Servs. - Medical	-	1,770	-	1,770	1,410	1,770	1,770	1,770
52090 Pro. Servs. - Other	22,186	9,260	-	9,260	9,260	13,010	13,010	10,010
52100 Electricity	8,262	7,475	-	7,475	8,500	7,475	7,475	7,475
52110 Water	12,681	18,300	-	18,300	15,820	17,000	17,000	17,000
52120 Sewer	6,414	8,400	-	8,400	8,240	9,730	9,730	9,730
52130 Rubbish Removal	18,794	31,825	-	31,825	21,713	32,373	32,373	32,373
52162 Brush & Wood Disposal	786	1,500	-	1,500	847	1,500	1,500	1,500
52230 R & M Facilities	22,235	46,670	7,750	54,420	44,173	29,520	29,520	28,020
52240 R & M Vehicle	17,722	13,725	-	13,725	17,208	16,825	16,825	16,825
52260 R & M Equipment	27,028	20,300	-	20,300	20,962	23,300	23,300	23,300
52330 Rental of Facilities	1,200	1,200	-	1,200	1,200	1,200	1,200	1,200
52360 Rental of Equipment	103	500	-	500	150	500	500	500
52510 Telephone	3,472	4,180	-	4,180	3,800	5,380	5,380	5,380
52520 Advertising	235	500	-	500	351	500	500	500
52620 Meals	-	-	-	-	-	500	500	500
52640 Training	720	1,110	-	1,110	1,080	1,110	1,110	1,110
	141,838	166,715	7,750	174,465	154,714	161,693	161,693	157,193

	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>REC - BUILDINGS & GROUNDS - 15050</u>								
(continued)								
MATERIALS & SUPPLIES								
53010 General Supplies	35,215	52,815	-	52,815	40,761	48,190	48,190	38,510
53062 Publications	-	100	-	100	35	100	100	100
53120 Propane	5,113	5,200	-	5,200	5,170	6,000	6,000	6,000
53210 Diesel	4,640	6,600	-	6,600	4,900	6,000	3,400	3,400
53220 Gasoline	15,444	21,300	-	21,300	15,606	21,000	10,080	10,080
53520 Plants & Flowers	3,995	4,000	-	4,000	4,079	4,000	4,000	4,000
53710 Clothing	8,785	10,520	-	10,520	10,310	9,400	9,400	9,400
53730 Minor Equip & Hand Tools	15,863	18,340	-	18,340	10,781	11,300	11,300	5,300
	89,055	118,875	-	118,875	91,642	105,990	92,470	76,790
PROGRAMS								
55000 Custodial Serv - Rec Bldg & Town	(66,850)	(68,968)	-	(68,968)	(68,968)	(79,933)	(79,933)	(79,933)
55501 October 2017 Wind Damage	-	-	-	-	-	-	-	-
55577 Public Tree Program	30,084	25,510	525	26,035	25,176	28,010	28,010	25,510
55578 Browntail Moth Program	9,070	-	20,905	20,905	5,000	15,000	15,000	12,000
	(27,696)	(43,458)	21,430	(22,028)	(38,792)	(36,923)	(36,923)	(42,423)
CAPITAL OUTLAY								
56300 Capital - Facilities	-	-	-	-	-	49,210	-	-
56600 Capital - Equipment	-	-	-	-	-	33,000	3,200	-
	-	-	-	-	-	82,210	3,200	-
TOTAL	806,348	984,929	29,180	1,014,109	898,035	1,109,481	1,016,951	857,008

	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>REC - BUILDINGS & GROUNDS - 15050</u>								
(continued)								
This appropriation provides funding for management of the Town's parks, public recreation areas, playing fields and related buildings.								
Salaries, Full-time:								
Parks & Facilities Manager						63,536	63,536	63,536
Parks Foreman						65,189	65,189	65,189
Maintenance Workers (6)						225,170	225,170	225,170
One day calculation						955	955	955
Salary vacancy factor						-	-	(80,117)
						354,850	354,850	274,733
Wages, Part-time:								
Maintenance Workers - permanent						28,630	28,630	28,630
Maintenance Workers - seasonal						108,837	108,837	93,757
Park Rangers - seasonal						31,320	31,320	-
						168,787	168,787	122,387
Propane	1,500	gallons at		\$4.00		6,000	6,000	6,000
Diesel	2,000	gallons at		\$3.00	\$1.70	6,000	3,400	3,400
Gasoline	7,000	gallons at		\$3.00	\$1.44	21,000	10,080	10,080
Capital - Facilities			Multi use trails at Kate Furbish Preserve			49,210	-	-
Capital - Equipment			John Deere 8251 Gator side by side			29,800	-	-
			Skid Steer box Grader attachment			3,200	3,200	-
						33,000	3,200	-

	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>REC BUILDING -15250</u>								
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	-	-	-	-	215	-	-	-
52100 Electricity	26,013	30,000	-	30,000	23,409	30,000	30,000	30,000
52110 Water	1,828	1,200	-	1,200	2,674	1,950	1,950	1,050
52120 Sewer	1,158	1,500	-	1,500	1,128	1,500	1,500	1,500
52130 Rubbish Disposal	2,439	2,700	-	2,700	2,827	3,111	3,111	3,111
52150 Custodial Services	34,850	36,968	-	36,968	36,968	47,933	47,933	47,933
52220 R & M Building	52,128	86,404	28,204	114,608	76,034	86,354	86,354	79,354
	118,416	158,772	28,204	186,976	143,255	170,848	170,848	162,948
MATERIALS & SUPPLIES								
53125 Natural Gas	39,135	62,500	-	62,500	27,253	62,500	62,500	62,500
53150 Janitorial Supplies	7,081	7,430	-	7,430	7,473	7,550	7,550	7,550
53730 Minor Equip & Hand Tools	51	1,775	-	1,775	2,878	2,257	2,257	575
	46,267	71,705	-	71,705	37,604	72,307	72,307	70,625
CAPITAL OUTLAY								
56600 Capital - Equipment	17,995	18,400	16,189	34,589	34,589	-	-	-
	17,995	18,400	16,189	34,589	34,589	-	-	-
TOTAL	182,678	248,877	44,393	293,270	215,448	243,155	243,155	233,573
Natural Gas		25,000	therms at	2.50		62,500	62,500	62,500

	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>TEEN CENTER - 15300</u>								
PROGRAMS								
52800 Grants	17,525	18,051	-	18,051	18,051	20,000	18,954	18,051
	17,525	18,051	-	18,051	18,051	20,000	18,954	18,051
TOTAL	17,525	18,051	-	18,051	18,051	20,000	18,954	18,051

PEOPLE PLUS CENTER - 15310

PROGRAMS								
52220 R & M Building	5,620	6,000	-	6,000	6,000	10,000	10,000	10,000
52800 Grants	126,750	130,553	-	130,553	130,553	140,000	137,081	130,553
	132,370	136,553	-	136,553	136,553	150,000	147,081	140,553
TOTAL	132,370	136,553	-	136,553	136,553	150,000	147,081	140,553

PUBLIC LIBRARY - 15400

PROGRAMS								
52220 R & M Building	19,107	20,000	-	20,000	20,000	20,000	20,000	20,000
52800 Grants	1,469,360	1,513,441	-	1,513,441	1,513,441	1,612,351	1,558,844	1,513,441
TOTAL	1,488,467	1,533,441	-	1,533,441	1,533,441	1,632,351	1,578,844	1,533,441

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

TOTAL RECREATION & CULTURE	3,083,440	3,393,355	73,573	3,466,928	3,267,525	3,640,405	3,490,403	3,266,794
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	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>COUNTY TAX - 16000</u>								
52900 Assessment	1,565,279	1,590,123	-	1,590,123	1,590,123	1,674,551	1,674,551	1,674,551
TOTAL COUNTY TAX	1,565,279	1,590,123	-	1,590,123	1,590,123	1,674,551	1,674,551	1,674,551

PROMOTION AND DEVELOPMENT - 17000

55702 Memorial Day	-	4,500	(4,500)	-	4,500	4,500	4,500	4,500
55704 MCEDD	25,347	26,000	-	26,000	25,348	26,000	26,000	26,000
55708 Brunswick Downtown Association	100,000	105,000	-	105,000	105,000	110,000	105,000	105,000
55711 Maine State Music Theater	3,500	3,500	-	3,500	3,500	3,500	3,500	3,500
55712 Growstown School	185	5,000	-	5,000	3,000	5,000	5,000	5,000
55713 Town Commons	9,753	5,240	-	5,240	5,000	5,240	5,240	5,240
55714 Brunswick Explorer	100,000	90,000	-	90,000	90,000	81,019	81,019	81,019
55716 Metro Breeze	42,644	43,600	-	43,600	41,108	77,950	77,950	77,950
TOTAL	281,429	282,840	(4,500)	278,340	277,456	313,209	308,209	308,209

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	10,000
TOTAL	10,000	10,000	-	10,000	10,000	10,000	10,000	10,000

	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>CEMETERY CARE - 17020</u>								
55000 Program	3,037	3,200	-	3,200	2,000	3,200	3,200	3,200
TOTAL	3,037	3,200	-	3,200	2,000	3,200	3,200	3,200

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

CONTINGENCY RESERVE - 17030

55000 Program	(94,544)	254,000	-	254,000	-	200,000	200,000	200,000
TOTAL	(94,544)	254,000	-	254,000	-	200,000	200,000	200,000
TOTAL UNCLASSIFIED	199,922	550,040	(4,500)	545,540	289,456	526,409	521,409	521,409

DEBT SERVICE

2006 CIP G/O BONDS - 18020

52710 Principal	200,000	200,000	-	200,000	200,000	200,000	200,000	200,000
52720 Interest	20,000	12,000	-	12,000	12,000	4,000	4,000	4,000
	220,000	212,000	-	212,000	212,000	204,000	204,000	204,000

2011 CIP G/O BONDS - 18030

52710 Principal	270,000	270,000	-	270,000	270,000	270,000	270,000	270,000
Less TIF Portion	(69,000)	(69,000)	-	(69,000)	(69,000)	(69,000)	(69,000)	(69,000)
52720 Interest	20,250	12,150	-	12,150	12,150	4,050	4,050	4,050
Less TIF Portion	(5,175)	(3,105)	-	(3,105)	(3,105)	(1,035)	(1,035)	(1,035)
	216,075	210,045	-	210,045	210,045	204,015	204,015	204,015

	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<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	1,073,113
Less School Portion	(1,073,113)	(1,073,113)	-	(1,073,113)	(1,073,113)	(1,073,113)	(1,073,113)	(1,073,113)
52720 Interest	403,415	377,397	-	377,397	363,824	338,031	338,031	338,031
Less School Portion	(403,415)	(377,397)	-	(377,397)	(363,824)	(338,031)	(338,031)	(338,031)
	-	-	-	-	-	-	-	-
POLICE STATION BOND - 18040								
52710 Principal	275,000	275,000	-	275,000	275,000	275,000	275,000	275,000
52720 Interest	108,625	103,125	-	103,125	103,125	97,625	97,625	97,625
	383,625	378,125	-	378,125	378,125	372,625	372,625	372,625
SCHOOL REVOLVING RENOVATION BONDS - 18060								
52710 Principal	92,919	72,408	-	72,408	72,408	72,408	72,408	72,408
Less School Portion	(92,919)	(72,408)	-	(72,408)	(72,408)	(72,408)	(72,408)	(72,408)
	-	-	-	-	-	-	-	-
2017 CIP GO BONDS - 18070								
52710 Principal	200,000	200,000	-	200,000	200,000	200,000	200,000	200,000
Less School Portion	(56,000)	(55,500)	-	(55,500)	(55,500)	(55,000)	(55,000)	(55,000)
52720 Interest	39,558	35,558	-	35,558	35,558	31,308	31,308	31,308
Less School Portion	(10,800)	(9,685)	-	(9,685)	(9,685)	(8,511)	(8,511)	(8,511)
	172,758	170,373	-	170,373	170,373	167,797	167,797	167,797
KATE FURBISH ELEMENTARY SCHOOL BONDS - 18080								
52710 Principal	-	-	-	-	-	420,000	420,000	420,000
Less School Portion	-	-	-	-	-	(420,000)	(420,000)	(420,000)
52720 Interest	-	-	-	-	-	1,008,658	1,008,658	1,008,658
Less School Portion	-	-	-	-	-	(1,008,658)	(1,008,658)	(1,008,658)
	-	-	-	-	-	-	-	-
TOTAL DEBT SERVICE	992,458	970,543	-	970,543	970,543	948,437	948,437	948,437
TOTAL EXPENDITURES	59,546,153	65,736,606	139,088	65,875,694	65,013,582	71,854,237	70,635,565	69,334,246

	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Est Expended	2020-21 Department	2020-21 Manager	2020-21 Council
<u>OTHER GENERAL FUND USES</u>								
<u>Transfers to Other Funds</u>								
59210 Special Revenue - Municipal	4,500	70,000	4,500	74,500	74,500	35,000	35,000	-
59400 Capital Projects - Municipal	1,475,958	1,898,000	-	1,898,000	1,898,000	2,376,960	2,051,960	1,838,000
59620 Enterprise Funds	225,000	225,000	-	225,000	225,000	225,000	50,000	50,000
TOTAL	1,705,458	2,193,000	4,500	2,197,500	2,197,500	2,636,960	2,136,960	1,888,000
Special Revenue - Municipal Indicates transfers for grants and other activities accounted for in Special Revenue Funds.								
Memorial Day fund	4,500	-	4,500	4,500	4,500	-	-	-
Property Tax Assistance	-	70,000	-	70,000	70,000	35,000	35,000	-
	4,500	70,000	4,500	74,500	74,500	35,000	35,000	-
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	65,000	65,000	40,000
Street Resurfacing/Rehab	750,000	1,100,000	-	1,100,000	1,100,000	1,300,000	1,200,000	1,100,000
Fire Vehicle Replacement	110,408	113,000	-	113,000	113,000	115,260	115,260	113,000
Police Vehicle Replacement	155,040	160,000	-	160,000	160,000	163,200	163,200	160,000
PW Equipment Replacement	354,410	365,000	-	365,000	365,000	372,300	372,300	365,000
P&R Vehicle Replacement	56,100	60,000	-	60,000	60,000	61,200	61,200	60,000
Facilities Repair Program	-	-	-	-	-	200,000	50,000	-
IT/Cable TV Equipment	-	50,000	-	50,000	50,000	100,000	25,000	-
	1,475,958	1,898,000	-	1,898,000	1,898,000	2,376,960	2,051,960	1,838,000
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	-	-
Train Station-Visitors Center	75,000	75,000	-	75,000	75,000	75,000	50,000	50,000
	225,000	225,000	-	225,000	225,000	225,000	50,000	50,000
GRAND TOTALS	61,251,611	67,929,606	143,588	68,073,194	67,211,082	74,491,197	72,772,525	71,222,246

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TOWN OF BRUNSWICK, MAINE

CAPITAL BUDGET & TAX INCREMENT FINANCING BUDGET

**For the Fiscal Year
July 1, 2020 - June 30, 2021**

Adopted June 15, 2020

Town of Brunswick, Maine
Capital Budget
Municipal Budget for July 1, 2020 - June 30, 2021

	2018-19 Actual	2019-20 Council Approved	2019-20 Adj/Suppl.	2019-20 Final	2020-21 Manager Proposed	2020-21 Council
From General Fund Balance:						
<i>General Government</i>						
Facilities Reserve Fund	\$ 300,000	\$ 300,000	\$ -	\$ 300,000	\$ -	\$ -
Dark Fiber WAN project	130,500	-	-	-	-	-
IT Server System Upgrade	-	252,500	-	252,500	-	-
<i>Public Safety</i>						
LED Streetlights	-	-	-	-	381,000	381,000
SCBA Replacement	-	-	-	-	260,000	260,000
<i>Public Works</i>						
Moody Rd & Merryman Ln	180,000	-	-	-	-	-
Kimberley Circle	165,000	-	-	-	-	-
Sept 2018 Wind Storm Emerg Approp	30,000	-	-	-	-	-
Street Resurfacing/Rehabilitation Program	-	200,000	-	200,000	-	-
People Plus Parking Lot	-	100,000	-	100,000	-	-
Bath Road Signal Upgrades	-	50,000	-	50,000	-	-
<i>Education</i>						
BHS Crooker Theater AC	300,000	-	-	-	-	-
BHS Track Facility	250,000	-	-	-	-	-
Use of Fund Balance	1,355,500	902,500	-	902,500	641,000	641,000
From Reserves/Other Sources: (also see TIF budget)						
<i>Downtown TIF Revenues</i>						
Cedar St Parking - DOT match	10,000	-	128,000	128,000	15,000	15,000
Pleasant Street PPI grant match	-	-	-	-	46,992	46,922
Maine St Banner Poles	-	-	34,719	34,719	-	-
Downtown Sidewalks & Lighting	-	400,000	-	400,000	100,000	100,000
Transit Study	-	-	20,000	20,000	-	-
<i>Brunswick Landing and Brunswick Executive Airport TIF Revenues</i>						
Public Safety - Engine 2	-	120,000	120,000	240,000	240,000	240,000
Landing Drive Construction	-	280,000	280,000	560,000	220,000	220,000
<i>Cook's Corner TIF Revenues</i>						
Bath Road Signal Upgrades	-	-	-	-	120,000	120,000
Use of Reserves/Other Sources	10,000	800,000	582,719	1,382,719	741,992	741,922

	2018-19 Actual	2019-20 Council Approved	2019-20 Adj/Suppl.	2019-20 Final	2020-21 Manager Proposed	2020-21 Council
From Municipal Revenues:						
<i>Streets and Sidewalks</i>						
Street Resurfacing/Rehabilitation Program	750,000	1,100,000	-	1,100,000	1,200,000	1,100,000
Sidewalk Program	50,000	50,000	-	50,000	65,000	40,000
<i>Vehicle/Equipment Replacement</i>						
Fire Vehicle Replacement	110,408	113,000	-	113,000	115,260	113,000
Police Vehicle Replacement	155,040	160,000	-	160,000	163,200	160,000
PW Equipment Replacement	354,410	365,000	-	365,000	372,300	365,000
P&R Vehicle Replacement	56,100	60,000	-	60,000	61,200	60,000
<i>Other Reserves</i>						
Facilities Repair Program	-	-	-	-	50,000	-
IT/Cable TV Equipment	-	50,000	-	50,000	25,000	-
Municipal Revenues	1,475,958	1,898,000	-	1,898,000	2,051,960	1,838,000
TOTAL CAPITAL PROJECTS AND RESERVES	2,841,458	3,600,500	582,719	4,183,219	3,434,952	3,220,922

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, 2020 - June 30, 2021

	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Estimated	2020-21 Manager	2020-21 Council
<u>DOWNTOWN & TRANSIT-ORIENTED TIF DISTRICT</u>							
<u>Property Tax Revenues</u>							
District Increment Value	29,000,000	29,000,000	900,000	29,900,000	29,900,000	29,900,000	29,900,000
Tax Rate	18.92	19.86	(0.14)	19.72	19.72	20.97	20.37
Tax Increment Revenue	548,680	575,940	-	589,628	589,628	627,003	609,063
TOTAL REVENUES	548,680	575,940	-	589,628	589,628	627,003	609,063
<u>TIF Program Expenditures</u>							
Credit Enhancement Agreement	56,658	59,473	-	59,054	59,054	44,855	43,571
Debt Service (People Plus Bldg)	74,175	72,105	-	72,105	72,105	70,035	70,035
Downtown Master Plan							
Parking Structure Study	75,000	-	-	-	-	-	-
Cedar St Parking - DOT match	10,000	-	128,000	128,000	128,000	15,000	15,000
Maine St banner poles	-	-	34,719	34,719	34,719	-	-
Downtown Sidewalks & Lighting	-	200,000	200,000	400,000	400,000	100,000	100,000
Facility Operation (Train Sta/Visitors Ctr)	75,000	75,000	-	75,000	75,000	25,000	25,000
Economic Development (Admin costs)	62,356	50,000	-	50,000	50,000	-	-
Transit-Oriented Projects							
Transit Study	-	-	20,000	20,000	20,000	-	-
Pleasant Street Study PPI grant	-	-	-	-	-	46,922	46,922
Brunswick Explorer (expanded oper:	30,000	40,000	-	40,000	40,000	41,019	41,019
Brunswick Explorer (capital)	40,000	20,000	-	20,000	20,000	10,000	10,000
MetroBreez	42,644	43,600	-	43,600	43,600	77,950	77,950
TOTAL EXPENDITURES	465,833	560,178	382,719	942,478	942,478	430,781	429,497
Revenues less Expenditures	82,847	15,762	(382,719)	(352,850)	(352,850)	196,222	179,566
Amount transferred to CP Funds	85,000	200,000	382,719	582,719	582,719	161,922	161,922
Amount transferred to General Fund	250,000	228,600	-	228,600	228,600	153,969	153,969
Downtown & Transit-Oriented TIF District Balance							
Fiscal year beginning balance	120,144	202,991	-	202,991	202,991	(149,859)	(149,859)
Fiscal year ending balance	202,991	218,753	(382,719)	(149,859)	(149,859)	46,363	29,707

Town of Brunswick, Maine
TIF Budget for July 1, 2020 - June 30, 2021

	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Estimated	2020-21 Manager	2020-21 Council
<u>SEAHAWK TIF DISTRICT</u>							
<u>Property Tax Revenues</u>							
District Increment Value	11,000,400	11,000,400	1,700	11,002,100	11,002,100	11,002,100	11,002,100
Tax Rate	18.92	19.86	(0.14)	19.72	19.72	20.97	20.37
Tax Increment Revenue	208,128	218,468	-	216,961	216,961	230,714	224,113
TOTAL REVENUES	208,128	218,468	-	216,961	216,961	230,714	224,113
<u>TIF Program Expenditures</u>							
		52.5%		52.5%	52.5%	55.0%	55.0%
Credit Enhancement Agreement	98,029	108,444	-	107,216	107,216	119,958	116,525
Public Safety - Police/Fire vehicles	-	-	-	-	-	-	-
Brunswick Downtown Association	100,000	105,000	-	105,000	105,000	105,000	105,000
Professional & Administrative Costs	-	5,000	-	5,000	5,000	60,000	60,000
TOTAL EXPENDITURES	198,029	218,444	-	217,216	217,216	284,958	281,525
Revenues less Expenditures	10,099	24	-	(255)	(255)	(54,244)	(57,413)
Amount transferred to CP Funds	-	-	-	-	-	-	-
Amount transferred to General Fund	100,000	110,000	-	110,000	110,000	165,000	165,000
Seahawk TIF District Balance							
Fiscal year beginning balance	59,952	70,051	-	70,051	70,051	69,796	69,796
Fiscal year ending balance	70,051	70,075	-	69,796	69,796	15,552	12,383

Town of Brunswick, Maine
TIF Budget for July 1, 2020 - June 30, 2021

	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Estimated	2020-21 Manager	2020-21 Council
<u>BRUNSWICK LANDING AND BRUNSWICK EXECUTIVE AIRPORT TIF DISTRICTS</u>							
<u>Property Tax Revenues</u>							
District Increment Value	66,580,100	66,580,100	6,201,073	72,781,173	72,781,173	72,781,173	72,781,173
Tax Rate	18.92	19.86	(0.14)	19.72	19.72	20.97	20.37
Tax Increment Revenue	1,259,695	1,322,281	-	1,435,245	1,435,245	1,526,221	1,482,552
TOTAL REVENUES	1,259,695	1,322,281	-	1,435,245	1,435,245	1,526,221	1,482,552
<u>TIF Program Expenditures</u>							
Credit Enhancement Agreement	629,848	661,141	-	717,623	717,623	763,111	741,276
Road Improvements							
Qualified road work	100,000	150,000	-	150,000	150,000	190,000	190,000
Public Safety - Police/Fire vehicles	150,000	150,000	-	150,000	150,000	150,000	150,000
Engine 2 - Advance repayment	-	120,000	120,000	240,000	240,000	240,000	240,000
Professional & Administrative Costs	-	-	-	-	-	15,000	15,000
Road/Infrastructure Improvements							
Landing Drive construction	-	280,000	280,000	560,000	560,000	220,000	200,000
TOTAL EXPENDITURES	879,848	1,361,141	400,000	1,817,623	1,817,623	1,578,111	1,536,276
Revenues less Expenditures	379,847	(38,860)	(400,000)	(382,378)	(382,378)	(51,890)	(53,724)
Amount transferred to CP Funds	-	400,000	400,000	800,000	800,000	460,000	440,000
Amount transferred to General Fund	250,000	300,000	-	300,000	300,000	355,000	355,000
BL and BEA TIF District Balance							
Fiscal year beginning balance	75,709	455,556	-	455,556	455,556	73,179	73,179
Fiscal year ending balance	455,556	416,697	(400,000)	73,179	73,179	21,289	19,455

Town of Brunswick, Maine
TIF Budget for July 1, 2020 - June 30, 2021

	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Estimated	2020-21 Manager	2020-21 Council
<u>COOK'S CORNER TIF DISTRICT</u>							
<u>Property Tax Revenues</u>							
District Increment Value	-	-	5,299,200	5,299,200	5,299,200	5,299,200	5,299,200
Tax Rate	18.92	19.86	(0.14)	19.72	19.72	20.97	20.37
Tax Increment Revenue	-	-	-	104,500	104,500	111,124	107,945
TOTAL REVENUES	-	-	-	104,500	104,500	111,124	107,945
<u>TIF Program Expenditures</u>							
Economic Development - BDC PELF		-	25,000	25,000	25,000	-	-
Bath Road Signal Upgrades	-	-	-	-	-	120,000	120,000
	-	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	25,000	25,000	25,000	120,000	120,000
Revenues less Expenditures	-	-	(25,000)	79,500	79,500	(8,876)	(12,055)
Amount transferred to CP Funds	-	-	25,000	25,000	25,000	120,000	120,000
Amount transferred to General Fund	-	-	-	-	-	-	-
Cook's Corner TIF District Balance							
Fiscal year beginning balance	-	-	-	-	-	79,500	79,500
Fiscal year ending balance	-	-	(25,000)	79,500	79,500	70,624	67,445

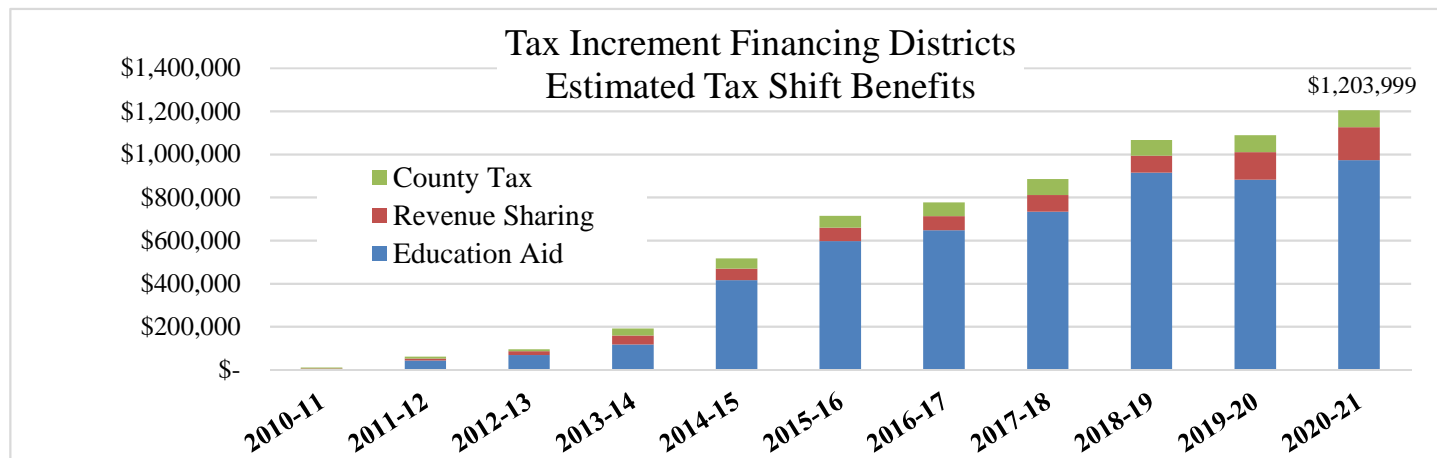
Town of Brunswick, Maine
TIF Budget for July 1, 2020 - June 30, 2021

	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Estimated	2020-21 Manager	2020-21 Council
<u>SUMMARY OF TAX INCREMENT FINANCING BUDGET</u>							
<u>Property Tax Revenues</u>							
District Increment Value	106,580,500	106,580,500	12,401,973	118,982,473	118,982,473	118,982,473	118,982,473
Tax Rate	18.92	19.86	(0.14)	19.72	19.72	20.97	20.37
Tax Increment Revenue	2,016,503	2,116,689	-	2,346,334	2,346,334	2,495,062	2,423,673
TOTAL REVENUES	2,016,503	2,116,689	-	2,346,334	2,346,334	2,495,062	2,423,673
<u>TIF Program Expenditures</u>							
Credit Enhancement Agreement	784,535	829,057	-	883,892	883,893	927,923	901,373
Debt Service (People Plus Bldg)	74,175	72,105	-	72,105	72,105	70,035	70,035
Downtown Master Plan							
Parking Structure Study	75,000	-	-	-	-	-	-
Cedar St Parking - DOT match	10,000	-	128,000	128,000	128,000	15,000	15,000
Maine St banner poles	-	-	34,719	34,719	34,719	-	-
Downtown Sidewalks & Lighting	-	200,000	200,000	400,000	400,000	100,000	100,000
Facility Operation (Train Station/Visitors C	75,000	75,000	-	75,000	75,000	25,000	25,000
Economic Development	62,356	55,000	25,000	80,000	80,000	75,000	75,000
Transit-Oriented Projects							
Transit Study	-	-	20,000	20,000	20,000	-	-
Pleasant Street Study PPI grant	-	-	-	-	-	46,922	46,922
Brunswick Explorer (expanded oper	30,000	40,000	-	40,000	40,000	41,019	41,019
Brunswick Explorer (capital)	40,000	20,000	-	20,000	20,000	10,000	10,000
MetroBreez	42,644	43,600	-	43,600	43,600	77,950	77,950
Road Improvements							
Qualified road work	100,000	150,000	-	150,000	150,000	190,000	190,000
Public Safety - Police/Fire vehicles	150,000	150,000	-	150,000	150,000	150,000	150,000
Engine 2 - Advance repayment	-	120,000	120,000	240,000	240,000	240,000	240,000
Brunswick Downtown Association	100,000	105,000	-	105,000	105,000	105,000	105,000
Road/Infrastructure Improvements							
Landing Drive construction	-	280,000	280,000	560,000	560,000	220,000	200,000
Bath Road Signal Upgrades	-	-	-	-	-	120,000	120,000
TOTAL EXPENDITURES	1,543,710	2,139,762	807,719	3,002,316	3,002,317	2,413,849	2,367,299
Revenues less Expenditures	472,793	(23,073)	(807,719)	(655,982)	(655,983)	81,213	56,374

Town of Brunswick, Maine
TIF Budget for July 1, 2020 - June 30, 2021

	2018-19 Actual	2019-20 Adopted	2019-20 Adjustments	2019-20 Available	2019-20 Estimated	2020-21 Manager	2020-21 Council
SUMMARY OF TAX INCREMENT FINANCING BUDGET (Cont'd)							
Total Tax Increment Financing Balance							
Fiscal year beginning balance	255,806	728,599	-	728,599	728,599	72,617	72,617
Fiscal year ending balance	728,599	705,526	-	72,617	72,617	153,830	128,990
Amount transferred to CP Funds	85,000	600,000	807,719	1,407,719	1,407,719	741,922	721,922
Amount transferred to General Fund	600,000	638,600	-	638,600	638,600	673,969	673,969
Estimated Annual Tax Shift Benefit							
Total sheltered value	106,580,500	106,580,500	12,401,973	118,982,473	118,982,473	118,982,473	118,982,473
State Aid to Education	915,532				882,486		973,276
Revenue Sharing	77,947				126,935		152,971
County Tax	73,054				79,732		77,752
	1,066,533				1,089,153		1,203,999

Estimated Annual Tax Shift Benefit represents the increase in State subsidy amounts received and the reduction in County tax resulting from 'sheltering' the TIF districts' increased valuation from the state valuation and the calculations of the aid formulas. If the incremental values were included in the Town's state valuation, the Town would experience a reduction in State subsidies and an increase in the County tax.



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TOWN OF BRUNSWICK, MAINE

MUNICIPAL BUDGET 2020-21

Adopted June 15, 2020

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>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Cash & Investments	19,102,967	19,822,700	23,560,748	23,966,484	16,170,103
Taxes Receivable	1,026,639	851,719	838,933	968,616	863,629
Tax Liens & Acquired Property	308,611	338,931	327,212	299,537	294,929
Accounts Receivable	949,147	744,149	725,531	812,679	873,255
Due From Other Funds	-	-	-	-	6,360,945
Advances to Other Funds	454,080	363,264	272,448	181,632	727,778
Other	37,711	26,753	26,523	28,015	39,392
TOTAL ASSETS	21,879,155	22,147,516	25,751,395	26,256,963	25,330,031
<u>LIABILITIES</u>					
Accounts Payable	744,923	916,388	544,066	612,151	841,707
Accrued Payroll	3,113,766	3,170,965	3,550,909	3,731,016	3,820,607
Due to Other Funds	1,535,250	410,666	2,342,999	1,452,771	105,414
Other	301,832	335,980	362,191	597,833	204,377
TOTAL LIABILITIES	5,695,771	4,833,999	6,800,165	6,393,771	4,972,105
<u>DEFERRED INFLOWS</u>					
Deferred Property Taxes	781,503	726,061	779,093	821,353	716,262
Deferred Revenues	263,097	269,321	240,892	236,583	264,348
TOTAL DEFERRED INFLOWS	1,044,600	995,382	1,019,985	1,057,936	980,610
<u>FUND BALANCES</u>					
Non-spendable	491,791	388,484	298,971	209,647	767,170
Restricted	4,451,426	4,482,259	4,138,723	3,782,820	2,734,813
Assigned	1,525,233	1,130,790	1,700,864	3,324,678	3,445,194
Unassigned	8,670,334	10,316,602	11,792,687	11,488,111	12,430,139
TOTAL FUND BALANCE	15,138,784	16,318,135	17,931,245	18,805,256	19,377,316
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	21,879,155	22,147,516	25,751,395	26,256,963	25,330,031

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>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Taxes	40,582,907	42,531,410	44,215,165	45,343,860	47,471,712
Licenses, Fees & Permits	387,127	438,731	497,091	542,223	722,963
Intergovernmental	13,869,293	13,810,564	14,612,707	14,507,450	14,466,298
Charges for Service	1,349,207	1,452,524	1,428,249	1,518,918	1,574,280
Fines and Penalties	56,197	43,135	42,220	50,515	43,224
Interest on Investments	10,156	37,482	146,700	339,454	425,712
Other	736,595	519,261	575,248	642,187	524,175
TOTAL REVENUES	56,991,482	58,833,107	61,517,380	62,944,607	65,228,364
<u>EXPENDITURES</u>					
General Government	3,517,191	3,548,096	3,724,978	3,646,187	3,797,725
Public Safety	8,295,800	8,372,964	8,560,448	8,811,980	9,160,603
Public Works	4,110,190	3,558,509	3,693,270	3,833,995	3,732,136
Human Services	171,606	176,406	139,921	163,348	202,823
Education	33,989,089	34,092,968	36,034,705	36,445,089	37,779,553
Recreation & Culture	2,669,911	2,650,179	2,771,480	3,017,995	3,083,440
Debt Service	2,744,750	2,696,785	2,373,601	2,536,928	2,628,705
County Tax	1,333,350	1,360,042	1,410,855	1,517,700	1,565,279
Unclassified	8,683	29,082	29,868	130,537	199,922
TOTAL EXPENDITURES	56,840,570	56,485,031	58,739,126	60,103,759	62,150,186
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers In	1,052,000	620,942	514,000	506,389	600,000
Transfers Out	(1,189,360)	(1,789,667)	(1,679,144)	(2,473,226)	(3,106,118)
	(137,360)	(1,168,725)	(1,165,144)	(1,966,837)	(2,506,118)
EXCESS OF REVENUES AND OTHER SOURCES					
OVER/(UNDER) EXPENDITURES AND OTHER USES	13,552	1,179,351	1,613,110	874,011	572,060
BEGINNING FUND BALANCE	15,125,232	15,138,784	16,318,135	17,931,245	18,805,256
ENDING FUND BALANCE	15,138,784	16,318,135	17,931,245	18,805,256	19,377,316

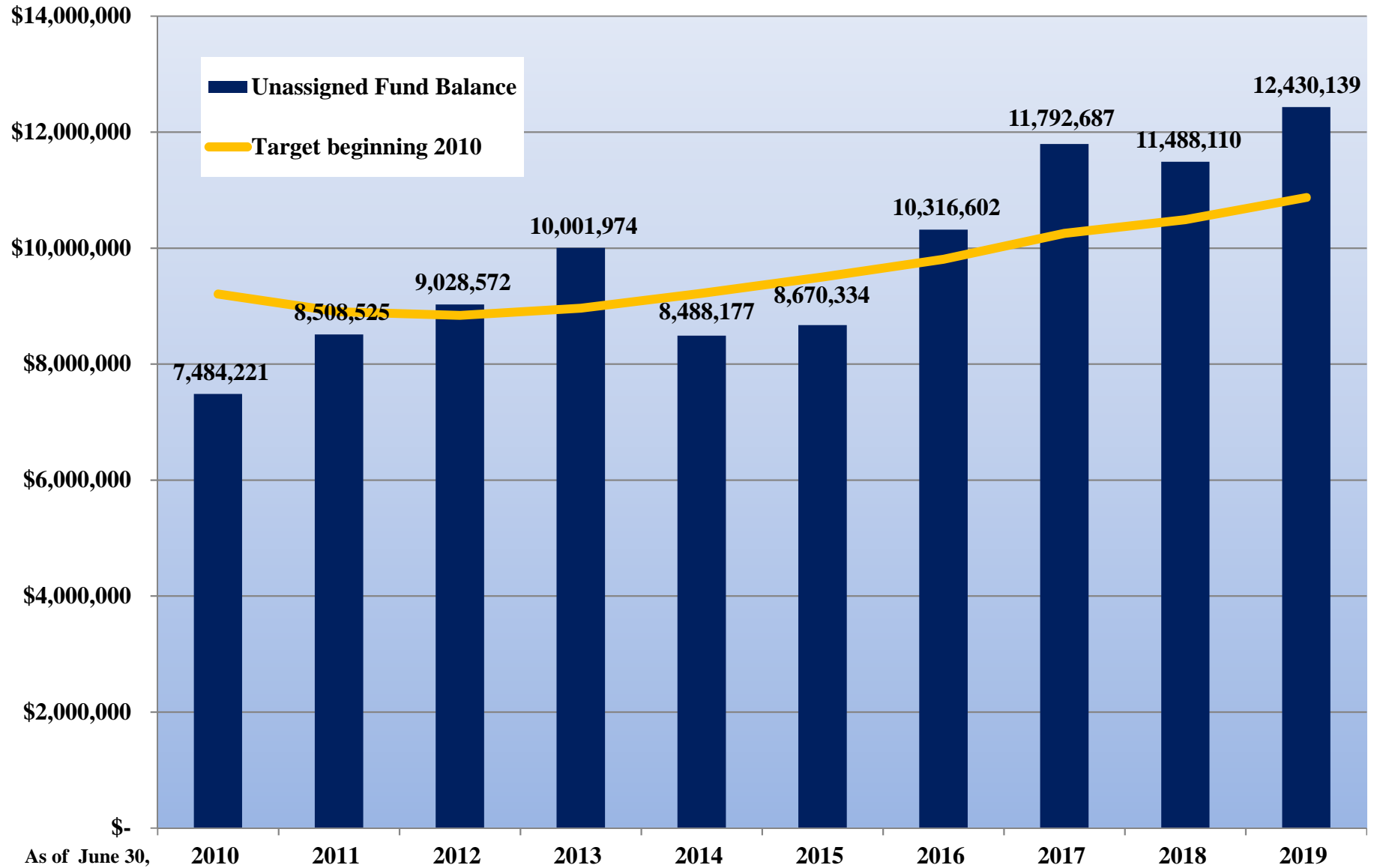
Notes: This statement is produced using generally accepted accounting principals (GAAP Basis). To reconcile the GAAP basis to the basis used for budget purposes (Budget Basis), it is necessary to subtract from the GAAP basis the amount the State of Maine contributes to the Maine Public Employees Retirement System (MEPERS) for employees enrolled in the MEPERS Teacher Retirement Plan. The amounts to be subtracted from both GAAP revenues and GAAP expenditures for the fiscal years ended June 30, 2019, 2018, 2017, 2016 and 2015 are \$2,821,269, \$2,507,000, 2,213,000, \$2,025,000 and 2,455,000, respectively.

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

Fiscal Year Ended	<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>	<u>2019</u>
General Fund										
Nonspendable										
Long-term loans and advances	\$ 2,053,201	\$ 2,685,795	\$ 495,297	\$ 450,580	\$ -	\$ 454,080	\$ 363,264	\$ 272,448	\$ 181,632	\$ 727,778
Inventories and prepaids	30,054	34,266	23,925	55,570	36,767	37,711	25,220	26,523	28,015	39,392
Restricted										
Education	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	2,431,962
Municipal purposes	129,721	281,669	370,351	210,670	207,738	211,045	240,201	253,542	278,968	302,851
Assigned	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	3,445,194
Unassigned	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	12,430,139
Total General Fund	<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>	<u>\$ 19,377,316</u>
General Fund Revenues	\$ 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	\$ 65,228,364
Unrestricted Fund Balance	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	15,875,333
As a % of Revenues	16.49%	17.83%	20.77%	21.99%	18.27%	17.89%	19.46%	21.93%	23.53%	24.34%
Unassigned Fund Balance	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	12,430,139
As a % of Revenues	13.55%	15.93%	17.02%	18.60%	15.34%	15.21%	17.54%	19.17%	18.25%	19.06%
Target Unassigned Balance	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	10,873,568
Amount Above/(Below) Target	(1,726,107)	(393,041)	187,704	1,037,275	(733,022)	(830,146)	509,123	1,537,740	995,244	1,556,571

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.

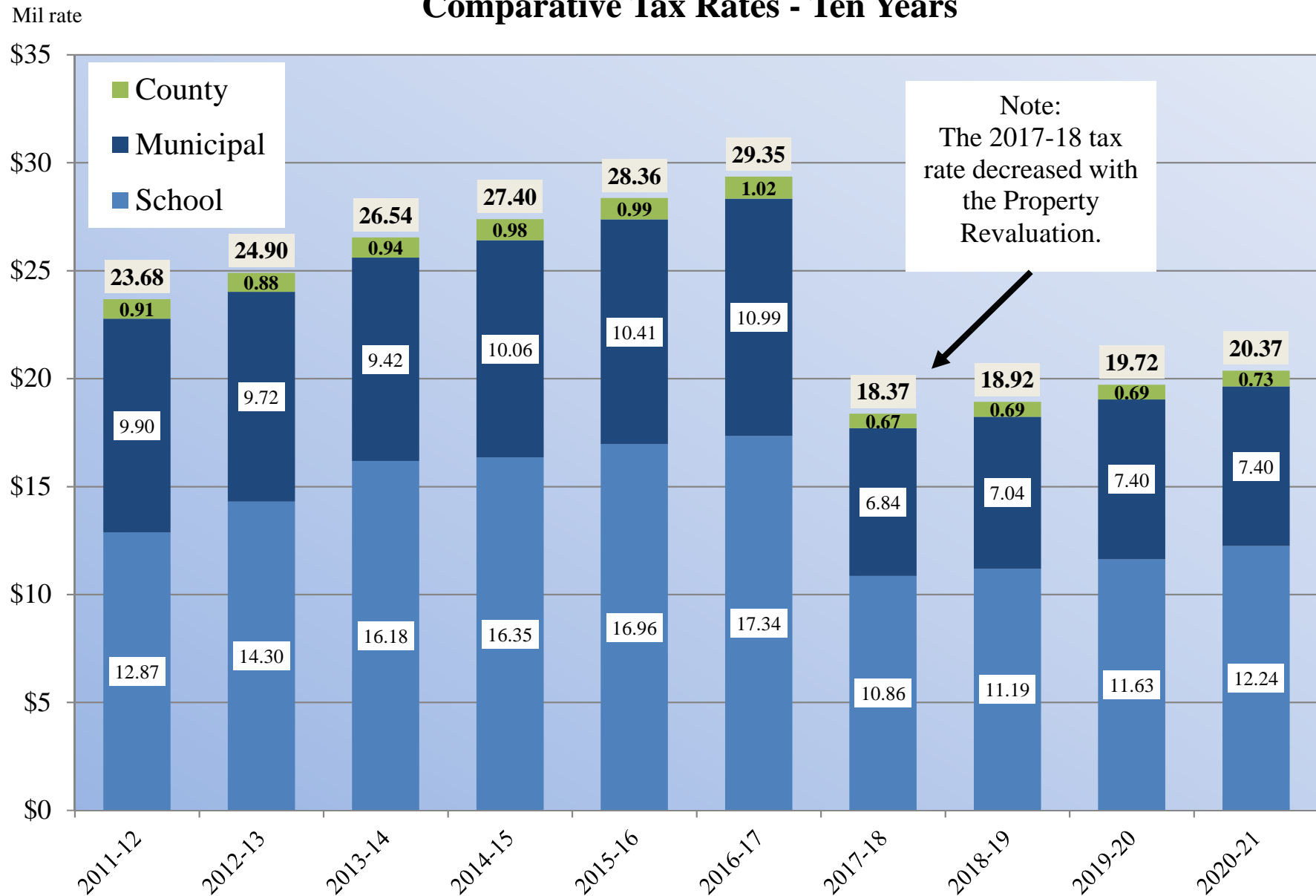
Town of Brunswick Unassigned Fund Balance



Town of Brunswick
General Fund Budget Comparisons

	Fiscal 2011-12	Fiscal 2012-13	Fiscal 2013-14	Fiscal 2014-15	Fiscal 2015-16	Fiscal 2016-17	Fiscal 2017-18	Fiscal 2018-19	Fiscal 2019-20	Fiscal 2020-21
<u>Revenues & Other Sources</u>										
Municipal (1)	6,077,468	7,000,478	8,205,876	7,307,107	7,393,370	7,174,897	7,935,060	8,268,418	9,112,961	9,741,350
School (2)	16,542,861	14,363,666	13,957,519	13,538,831	13,208,190	13,721,765	13,260,447	12,651,579	13,381,088	14,546,776
County	0	0	0	0	0	0	0	0	0	0
	22,620,329	21,364,144	22,163,395	20,845,938	20,601,560	20,896,662	21,195,507	20,919,997	22,494,049	24,288,126
	-6.21%	-5.55%	3.74%	-5.94%	-1.17%	1.43%	1.43%	-1.30%	7.52%	7.98%
<u>Expenditures & Other Uses</u>										
Municipal	18,975,178	20,001,238	20,786,269	21,002,606	21,710,589	22,369,571	23,429,716	24,288,847	26,185,774	26,800,002
School	33,301,672	33,491,029	35,570,775	35,763,587	36,525,855	37,695,535	37,878,469	38,132,210	40,153,709	42,748,055
County	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	1,674,551
	53,463,870	54,675,531	57,606,531	58,099,543	59,596,486	61,475,961	62,825,885	63,986,336	67,929,606	71,222,608
	0.20%	2.27%	5.36%	0.86%	2.58%	3.15%	2.20%	1.85%	6.16%	4.85%
<u>Net From Property Taxes</u>										
Municipal	12,897,710	13,000,760	12,580,393	13,695,499	14,317,219	15,194,674	15,494,656	16,020,429	17,072,813	17,058,652
School	16,758,811	19,127,363	21,613,256	22,224,756	23,317,665	23,973,770	24,618,022	25,480,631	26,772,621	28,201,279
County	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	1,674,551
	30,843,541	33,311,387	35,443,136	37,253,605	38,994,926	40,579,299	41,630,378	43,066,339	45,435,557	46,934,482
	5.49%	8.00%	6.40%	5.11%	4.67%	4.06%	2.59%	3.45%	5.50%	3.30%
<u>Tax Rate Valuation</u>										
	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	2,304,034,323	2,304,098,293
Percent Increase	1.88%	2.71%	-0.18%	1.81%	1.13%	0.55%	63.91%	0.44%	1.22%	0.00%
<u>Tax Rates (per 1,000)</u>										
Municipal	9.90	9.72	9.42	10.06	10.41	10.99	6.84	7.04	7.40	7.40
School	12.87	14.30	16.18	16.35	16.96	17.34	10.86	11.19	11.63	12.24
County	0.91	0.88	0.94	0.98	0.99	1.02	0.67	0.69	0.69	0.73
	23.68	24.90	26.54	27.40	28.36	29.35	18.37	18.92	19.72	20.37
Percent Increase	3.54%	5.15%	6.59%	3.24%	3.50%	3.49%	-37.41%	2.99%	4.23%	3.30%
(1) Includes:										
General Municipal Revenues	4,852,413	5,081,229	5,242,994	5,312,462	5,375,310	5,545,860	5,984,708	6,213,175	6,770,691	6,892,691
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	(358,445)	(571,751)	180,316	(476,026)	(170,090)	(319,800)	(8,498)	(8,607)	(433,330)	(310)
Use of Fund Balance	140,000	1,000,000	1,000,000	1,000,000	825,000	600,000	550,000	500,000	500,000	650,000
State Rev Sharing & Reserve	1,500,000	1,550,000	1,079,000	1,027,671	1,138,150	1,109,837	1,138,850	1,238,850	1,912,000	1,800,000
Other Sources and C. Unit	218,500	216,000	978,566	718,000	500,000	514,000	545,000	600,000	638,600	673,969
	6,077,468	7,000,478	8,205,876	7,307,107	7,393,370	7,174,897	7,935,060	8,268,418	9,112,961	9,741,350
(2) Includes:										
General Education Revenues	13,042,861	10,877,666	11,157,519	10,201,831	10,021,081	11,122,402	10,649,083	10,040,215	11,269,724	12,735,412
Education Balances	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	1,811,364
	16,542,861	14,363,666	13,957,519	13,538,831	13,208,190	13,721,765	13,260,447	12,651,579	13,381,088	14,546,776

Town of Brunswick Comparative Tax Rates - Ten Years



Town of Brunswick Tax Rates - Percentage by category

