



# **Town of Brunswick, Maine**

## **Popular Annual Financial Report**

**Fiscal Year Ended  
June 30, 2023**





# Popular Annual Financial Report

2022-23

Fiscal Year ended  
June 30, 2023

## Dear Citizens of the Town of Brunswick,

We are pleased to present the Town of Brunswick's Popular Annual Financial Report (PAFR), for the fiscal year ended June 30, 2023. This report is a reader-friendly version of data from the Town's Annual Comprehensive Financial Report (ACFR), and from the Town's annual General Fund Budget. The financial data presented in the PAFR is derived from the ACFR, but as a summary, the PAFR is not expected to comply with Generally Accepted Accounting Principles (GAAP) requirements. ACFRs and budgets from this and previous years are available on the Town's website: [www.brunswickme.org](http://www.brunswickme.org)

We are proud that the Town has received the Government Finance Officers Association (GFOA) Award for Outstanding Achievement in Popular Annual Financial Reporting to the Town of Brunswick since 2017. We believe our current report continues to conform to PAFR requirements, and it will also be submitted to the GFOA award program.

The Town ended the 2022-23 fiscal year in a positive financial position, due both to strong revenues and to lower expenditures than anticipated. Though positive financially, lower expenditures resulting from vacant positions also means lower service capacity for the Town. Some of the significant events in Brunswick this year included completion of the new Central Fire Station on Pleasant Street, acquisition of 283 acres in the Maquoit Bay watershed, continued development in Cook's Corner, and beginning construction of the Midcoast Area Recreation Complex (MARC).

With the PAFR we strive to share financial information in a manner that is meaningful. Please reach out and give us suggestions on how we can improve this report, and help you to understand how your tax dollars support our Town services and facilities.

Sincerely,

*Julia Henze*  
Finance Director



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Town of Brunswick  
Maine**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2022

*Christopher P. Morrell*

Executive Director/CEO

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The Town of Brunswick, incorporated February 1739, is situated on the coast of Maine in Cumberland County, the state's most populous county. Brunswick is a state-designated service-center community, located between Maine's major population centers. The Town's geographic boundaries encompass approximately 49.73 square miles and the population was listed at 21,756 in the 2020 census.



Brunswick is a commercial, industrial, educational, health care, and cultural center for the southern section of mid-coast Maine.

Mid Coast–Parkview Health, Bath Iron Works, Bowdoin College and L.L.Bean are the Town's largest employers.

**GENERAL DYNAMICS**

Bath Iron Works

**L.L.Bean**

**Bowdoin**



MID COAST–PARKVIEW  
HEALTH

The Brunswick Naval Air Station (BNAS), once one of the state's largest employers, was closed in May 2011. The operation of the base was turned over to the Mid-coast Regional Redevelopment Authority (MRRA), the state-appointed agency responsible for the management and disposition of Navy property and the implementation of the "Master Reuse Plan for BNAS".

Brunswick Landing is the name given to the former BNAS property. Brunswick Executive Airport (BXM) was established on the airport portion of the property.

The Navy has conveyed parcels to the Maine Community College and University of Maine Systems, and many programs and classes are now being offered at the Southern Maine Community College Midcoast Campus at Brunswick Landing.

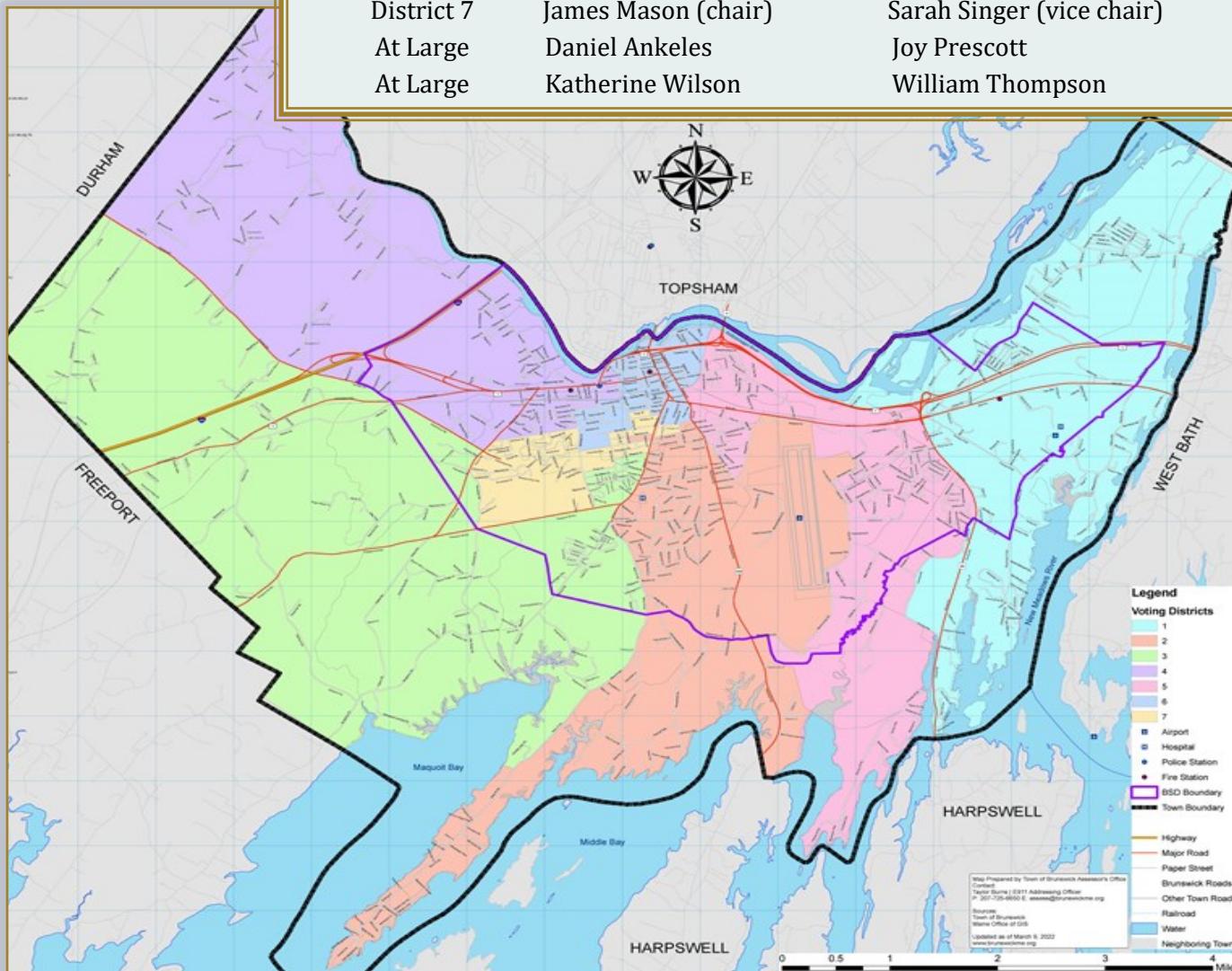


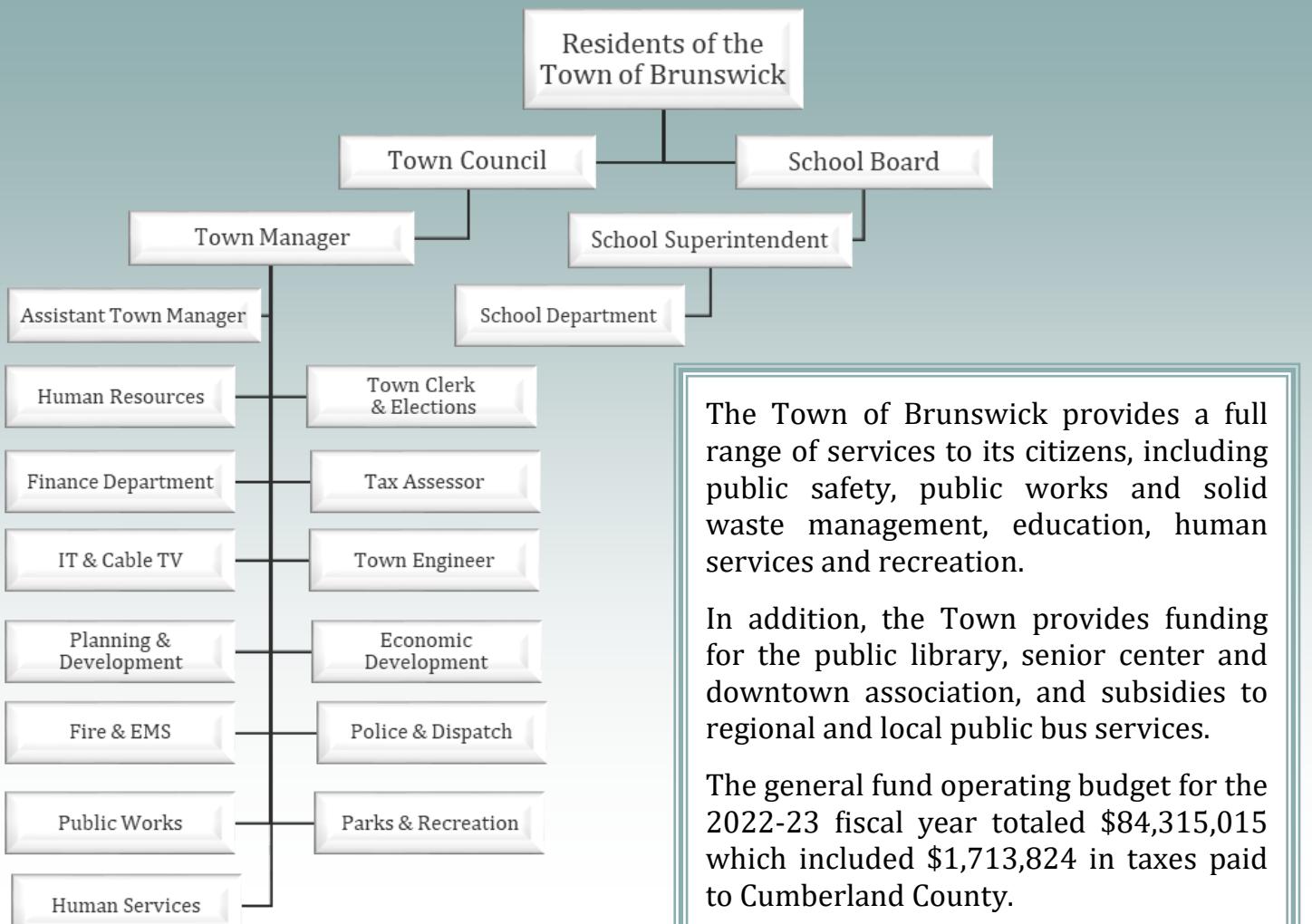
Properties identified for manufacturing and commercial uses have been conveyed to MRRA for development. A number of facilities have been sold to incoming entities, and others have been renovated or constructed, attracting a variety of businesses. The Master Plan along with information regarding the impact of BNAS's closure, and MRRA's redevelopment statistics can be found on MRRA's website at [www.mrra.us](http://www.mrra.us).

The Town of Brunswick operates under a charter that provides for a council-manager form of government with a nine-member town council elected on a non-partisan basis to three-year staggered terms. The charter grants to the town council all powers to enact, amend, or repeal ordinances, orders, resolutions, policies, and rules relating to the Town's property and affairs. The town council appoints the town manager who in turn appoints the municipal department heads, subject to confirmation by the town council.

A nine-member elected school board is responsible for the operation of all facets of a school department that provides K-12 education. The school board appoints the superintendent of schools, who administers the department and carries out the policies of the board. In consultation with the superintendent, the school board also proposes an educational budget for consideration by the Town Council and inclusion in the Town's annual budget.

## Town of Brunswick Voting Districts Effective September 2022

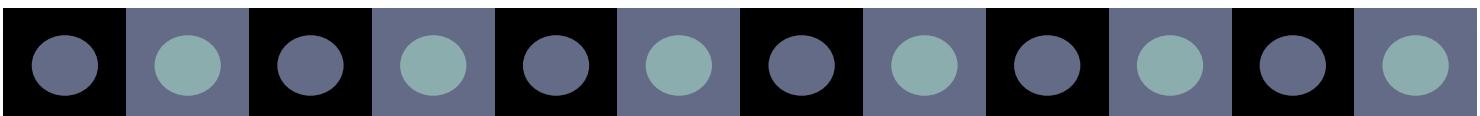




The Town of Brunswick provides a full range of services to its citizens, including public safety, public works and solid waste management, education, human services and recreation.

In addition, the Town provides funding for the public library, senior center and downtown association, and subsidies to regional and local public bus services.

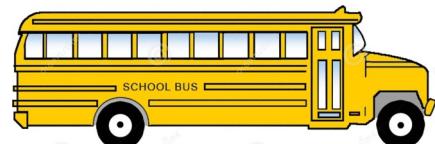
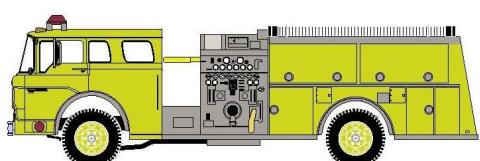
The general fund operating budget for the 2022-23 fiscal year totaled \$84,315,015 which included \$1,713,824 in taxes paid to Cumberland County.



In the 2022-23 school year, Brunswick school department provided education to resident and non-resident students in pre-kindergarten through grade 12. The Town is also a participant, along with RSU 5 and RSU 75, in the Maine Region 10 Technical High School.

| <u>School</u>         | <u>Grade</u> | <u>October 1, 2022 Enrollment</u> |
|-----------------------|--------------|-----------------------------------|
| Kate Furbish          | PreK - 2     | 600                               |
| Harriet Beecher Stowe | 3 - 5        | 522                               |
| Brunswick Junior High | 6 - 8        | 517                               |
| Brunswick High School | 9 - 12       | 724                               |
|                       |              | 2,363                             |

The Town is responsible for capital assets including more than 140 miles of roads, over 1,500 acres of recreational land, two closed solid waste landfills, multiple buildings including Town Hall, two fire stations, a police station, a public works facility, a recreation center, six school department buildings, and fleets of vehicles for education, public safety, public works, etc.



# Town of Brunswick—Net Position

## Government-wide Financial Analysis

For the fiscal year ended June 30, 2023 the Town of Brunswick's total net position increased by \$7,732,704 to total \$91,604,861. Net investment in capital assets decreased by \$347,729 due to depreciation and the use of excess bond proceeds to pay debt service. Restricted and unrestricted net position increased by \$1,626,540 and \$6,453,893, respectively, as the Town as a whole saw an increase in grants and other restricted funds, realized positive budgetary surpluses, and recorded a significant decrease in deferred inflows related to pensions.

The **governmental activities** of the Town include general government, public safety, public works, human services, education, recreation/culture, and county tax.

The **business-type activities** of the Town include the solid waste facilities, the pay-per-bag program, the Mere Point Wastewater District and the train station/visitors center.

|                           | <b>Governmental Activities</b> |                    | <b>Business-Type Activities</b> |                      | <b>Total</b>        |                     |
|---------------------------|--------------------------------|--------------------|---------------------------------|----------------------|---------------------|---------------------|
|                           | <b>2023</b>                    | <b>2022</b>        | <b>2023</b>                     | <b>2022</b>          | <b>2023</b>         | <b>2022</b>         |
| Current & other assets    | \$57,416,899                   | \$52,310,364       | \$6,594,051                     | \$6,056,305          | \$64,010,950        | \$58,366,669        |
| Capital assets            | <u>114,076,516</u>             | <u>111,406,242</u> | <u>384,506</u>                  | <u>456,785</u>       | <u>114,461,022</u>  | <u>111,863,027</u>  |
| Total assets              | <u>171,493,415</u>             | <u>163,716,606</u> | <u>6,978,557</u>                | <u>6,513,090</u>     | <u>178,471,972</u>  | <u>170,229,696</u>  |
| Deferred Outflows         | <u>7,953,483</u>               | <u>7,262,756</u>   | —                               | —                    | <u>7,953,483</u>    | <u>7,262,756</u>    |
| Long-term liabilities     | 69,525,884                     | 64,510,297         | 2,396,873                       | 2,524,947            | 71,790,412          | 67,035,244          |
| Other liabilities         | <u>13,649,737</u>              | <u>10,528,976</u>  | <u>14,947</u>                   | <u>17,426</u>        | <u>13,797,029</u>   | <u>10,546,402</u>   |
| Total liabilities         | 83,175,621                     | 75,039,273         | 2,411,820                       | 2,542,373            | 85,587,441          | 77,581,646          |
| Deferred Inflows          | 3,792,311                      | 10,517,172         | 5,440,842                       | 5,521,477            | 9,233,153           | 16,038,649          |
| <b>Net Position</b>       |                                |                    |                                 |                      |                     |                     |
| <b>Net capital assets</b> | <b>59,942,274</b>              | <b>60,266,582</b>  | <b>308,417</b>                  | <b>331,838</b>       | <b>60,250,691</b>   | <b>60,598,420</b>   |
| <b>Restricted</b>         | <b>11,596,210</b>              | <b>9,969,670</b>   | —                               | —                    | <b>11,596,210</b>   | <b>9,969,670</b>    |
| <b>Unrestricted</b>       | <b>20,940,482</b>              | <b>15,186,665</b>  | <b>(1,182,522)</b>              | <b>(1,882,598)</b>   | <b>19,757,960</b>   | <b>13,304,067</b>   |
| <b>Total Net Pos.</b>     | <b>92,478,966</b>              | <b>85,422,917</b>  | <b>\$(874,105)</b>              | <b>\$(1,550,760)</b> | <b>\$91,604,861</b> | <b>\$83,872,157</b> |

The government-wide financial statements are designed to provide a **broad overview** of the Town's finances, in a manner similar to a private-sector business. As well as capital assets and long-term liabilities such as general obligation debt and pension obligations, this view includes elements called deferred outflows and inflows which reflect consumption and acquisition of net position that will apply to future periods.

## Government-wide: Capital Assets

| <u>Asset Class</u><br><u>(Net of Accumulated Depreciation)</u> | Governmental activities |                      | Business-type activities |                  | Total                |                      |
|--|-------------------------|----------------------|--------------------------|------------------|----------------------|----------------------|
|  | <u>2023</u>             | <u>2022</u>          | <u>2023</u>              | <u>2022</u>      | <u>2023</u>          | <u>2022</u>          |
| Land   | \$ 14,470,783           | \$ 7,943,108         | \$ 115,000               | \$ 115,000       | \$ 14,585,783        | \$ 8,058,108         |
| Constr in progress   | 1,545,811               | 11,922,388           | -                        | -                | 1,545,811            | 11,922,388           |
| Intangibles  | 200,000                 | 200,000              | 10,000                   | 10,000           | 210,000              | 210,000              |
| Buildings  | 63,907,167              | 57,445,850           | 9,647                    | 10,414           | 63,916,814           | 57,456,264           |
| Improvements   | 2,492,522               | 1,740,725            | 50,587                   | 53,437           | 2,543,109            | 1,794,162            |
| Machinery & equip  | 3,688,353               | 3,422,526            | 4,345                    | 5,975            | 3,692,698            | 3,428,501            |
| Vehicles   | 4,401,776               | 4,653,012            | -                        | -                | 4,401,776            | 4,653,012            |
| Intangibles  | 88,887                  | 149,353              | -                        | -                | 88,887               | 149,353              |
| Infrastructure   | 22,706,884              | 23,306,324           | 120,872                  | 138,534          | 22,827,756           | 23,444,858           |
| Right-to-use assets  | 507,625                 | 622,956              | 74,055                   | 123,425          | 581,680              | -                    |
| SBITAs   | 66,708                  | -                    | -                        | -                | 66,708               | -                    |
| <b>Total</b>   | <b>\$114,076,516</b>    | <b>\$111,406,242</b> | <b>\$384,506</b>         | <b>\$456,785</b> | <b>\$114,461,022</b> | <b>\$111,863,027</b> |

In Governmental activities, completion of the new Central Fire Station during the year added land, building, improvements and equipment assets totaling \$12,914,120, while the construction in progress category was reduced by \$10,376,577. The next largest single addition was a 283-acre parcel of land for \$3,908,498. In Business-type activities, no new capital assets were added.

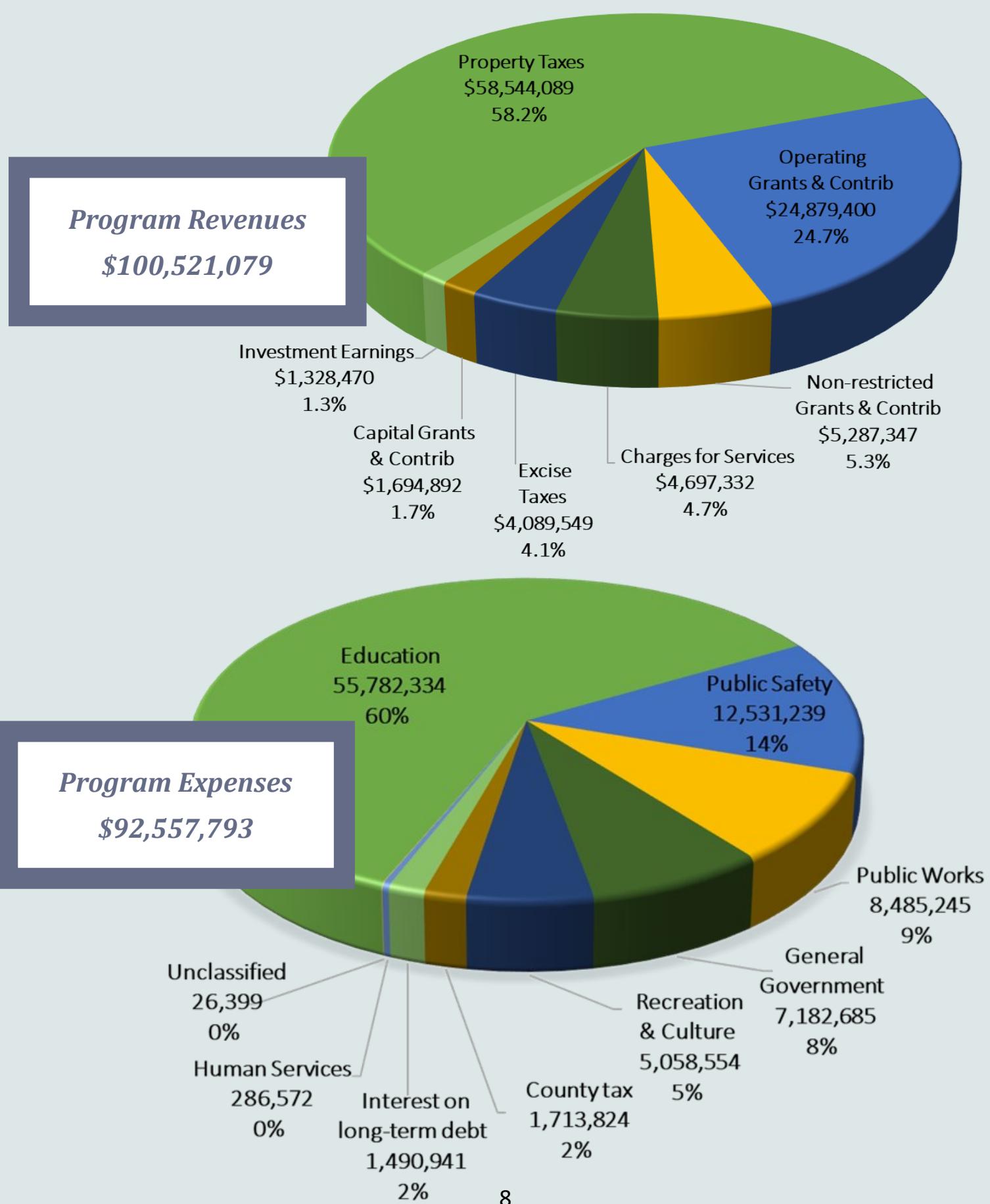


## Government-wide: Longterm Debt

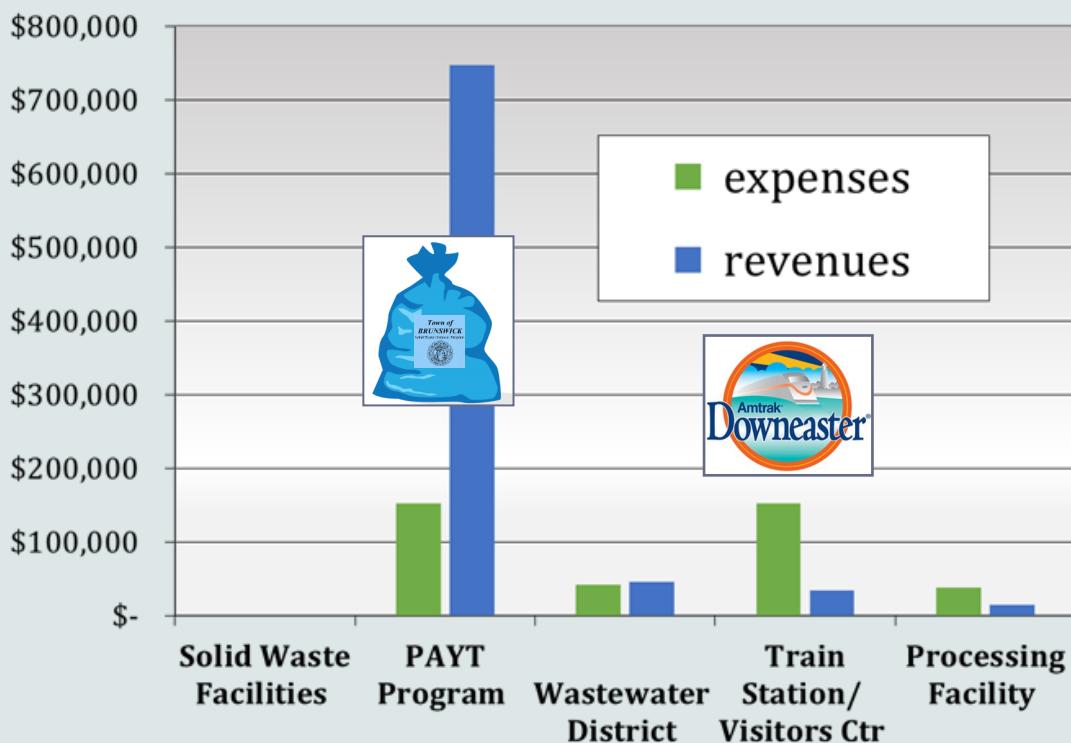
| <b>Bond Issue &amp; Purpose</b>     | <b>Issue Date</b> | <b>Amount Issued</b> | <b>Final Maturity Date</b> | <b>6/30/23 Amount Outstanding</b> |
|-------------------------------------|-------------------|----------------------|----------------------------|-----------------------------------|
| 2010 Elementary School—HBS          | 2010              | 21,462,250           | 2031                       | \$ 8,584,900                      |
| 2013 Police Station                 | 2013              | 5,500,000            | 2033                       | 2,750,000                         |
| 2016 School Revolving Renovation    | 2016              | 772,862              | 2027                       | 250,604                           |
| 2017 GO Bonds (five projects)       | 2017              | 1,781,000            | 2033                       | 725,000                           |
| 2020 Elementary School—Kate Furbish | 2020              | 24,450,000           | 2045                       | 22,615,000                        |
| 2020 School Revolving Renovation    | 2020              | 279,360              | 2025                       | 131,908                           |
| 2022 Fire Station & Fire Truck      | 2022              | 13,231,000           | 2046                       | 12,675,000                        |
| 2022 Maquoit Bay Property           | 2022              | 4,000,000            | 2032                       | <u>4,000,000</u>                  |
|                                     |                   |                      |                            | <b><u>\$ 51,732,412</u></b>       |

The amount of principal debt retired during the year totaled \$2,947,636, and the Town issued \$4 million in bonds for the acquisition of a 283 acre parcel in the Maquoit Bay watershed. The 2020 School Revolving Renovation loan was amended to reflect the final cost of the projects. Authorized, but un-issued debt includes \$3.25 million for the Downtown Streetscape Project, authorized by the Town Council in December, 2022.

## *Government-wide: Governmental Activities*



## Government-wide: Business-type Activities



Business-type activities increased the Town's total net position by \$676,655.

In the **Solid Waste Facilities Fund**, with closure of the Graham Road Landfill complete, there are no operating activities. The annual costs of maintenance and monitoring are recorded as reductions to the liability previously recognized for the postclosure costs of the Landfill.

The **Pay-Per-Bag (PAYT) Program** realized operating income of \$595,475. In accordance with the Town's plan, accumulated balances in the PAYT program were utilized to fund the landfill closure, and future income will be utilized for other solid waste solutions.

**Mere Point Wastewater** is a community sewage disposal serving 35 residences on Mere Point. User fees are collected to pay for operation and maintenance of the facility.

At the **Train Station** the Town pays to maintain the train platform and to lease space for the **Visitors Center**. Revenues come from parking fees, two small subleases and a subsidy from the general fund, as operating revenues are not expected to cover expenses.

With the closing of the landfill beginning in April, 2021, the Town opened a **Processing Facility** to receive materials such as grass, leaves and brush, clean wood, metal recycling and universal waste. The facility is open one day per week for residents.

| NET POSITION                     | Solid Waste Facilities      | PAYT Program             | Mere Point Wastewater   | Train Station/Visitors Center | Processing Facility      | Totals                           |
|----------------------------------|-----------------------------|--------------------------|-------------------------|-------------------------------|--------------------------|----------------------------------|
| Net investment in capital assets | \$ 72,750                   | \$ -                     | \$ 130,872              | \$ 2,311                      | \$ 102,484               | \$ 308,417                       |
| Unrestricted                     | <u>(2,157,594)</u>          | <u>839,785</u>           | <u>(93,466)</u>         | <u>81,626</u>                 | <u>147,127</u>           | <u>(1,182,522)</u>               |
| <b>Total net position</b>        | <b><u>\$(2,084,844)</u></b> | <b><u>\$ 839,782</u></b> | <b><u>\$ 37,406</u></b> | <b><u>\$ 83,937</u></b>       | <b><u>\$ 249,611</u></b> | <b><u><u>\$(874,105)</u></u></b> |

# GOVERNMENTAL FUNDS

*Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. The focus of the Town of Brunswick's *governmental funds* is to provide information on balances of spendable resources and near-term inflows and outflows, rather than long-term items such as capital assets and bonded debt.

The Town of Brunswick maintains nineteen individual governmental funds. For the 2022-23 fiscal year, the General Fund, Tax Increment Financing Fund and Coronavirus Relief Fund are considered major funds, and the other governmental funds are combined into a single, aggregated presentation.

The Tax Increment Financing Fund reflects the activity in the Town's five TIF Districts. The incremental tax revenue captured in these districts may be used in accordance with the development programs approved by the Town and the State.

The Coronavirus Relief Fund reflects the CARES Act and American Rescue Plan Act (ARPA) federal funding distributed to the Town to respond to the COVID-19 pandemic.

|   | <b>General<br/>Fund</b>    | <b>Tax Increment<br/>Financing</b> | <b>Coronavirus<br/>Relief Fund</b> | <b>Other Govt<br/>Funds</b> | <b>Total Govt<br/>Funds</b> |
|---|----------------------------|------------------------------------|------------------------------------|-----------------------------|-----------------------------|
| <b>Revenues</b>                           | \$ 86,803,943              | \$ 4,261,002                       | \$ 1,763,319                       | \$ 7,530,848                | \$ 100,359,112              |
| <b>Expenditures</b>                       | <u>79,233,737</u>          | <u>1,258,776</u>                   | <u>1,337,091</u>                   | <u>16,212,385</u>           | <u>98,041,989</u>           |
| Revenues over/<br>(under) expenditures    | 7,570,206                  | 3,002,226                          | 426,228                            | (8,681,537)                 | (2,317,123)                 |
| <b>Other financing<br/>sources (uses)</b> | <u>(3,775,817)</u>         | <u>(2,199,814)</u>                 | <u>(426,228)</u>                   | <u>10,276,859</u>           | <u>3,875,000</u>            |
| Net change in fund<br>balance             | 3,794,389                  | 802,412                            | -                                  | 1,595,322                   | 6,192,123                   |
| Fund balances,<br>beginning of year       | <u>29,930,374</u>          | <u>365,673</u>                     | <u>-</u>                           | <u>10,702,322</u>           | <u>40,998,369</u>           |
| Fund balances,<br>end of year             | <b><u>\$33,724,763</u></b> | <b><u>\$ 1,168,085</u></b>         | <b><u>\$ -</u></b>                 | <b><u>\$ 12,297,644</u></b> | <b><u>\$ 47,190,492</u></b> |



The other governmental funds include:

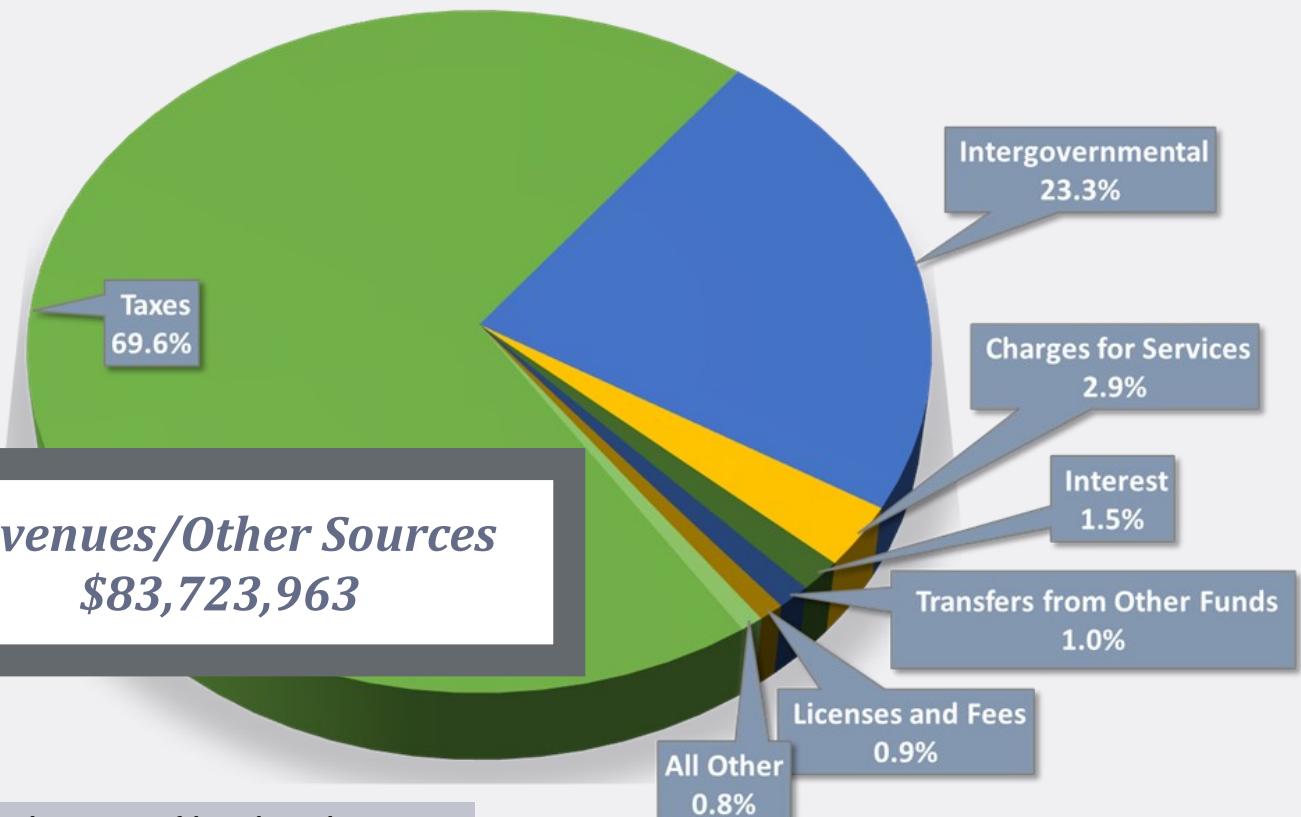
Three **Special Revenue funds** to account for revenue sources that are legally restricted or committed to expenditure for specific purposes (not including permanent funds or major capital projects).

Five **Capital Projects funds** to account for the acquisition of capital assets or construction of major capital projects not financed by the Town's major capital improvement funds, proprietary funds or permanent funds.

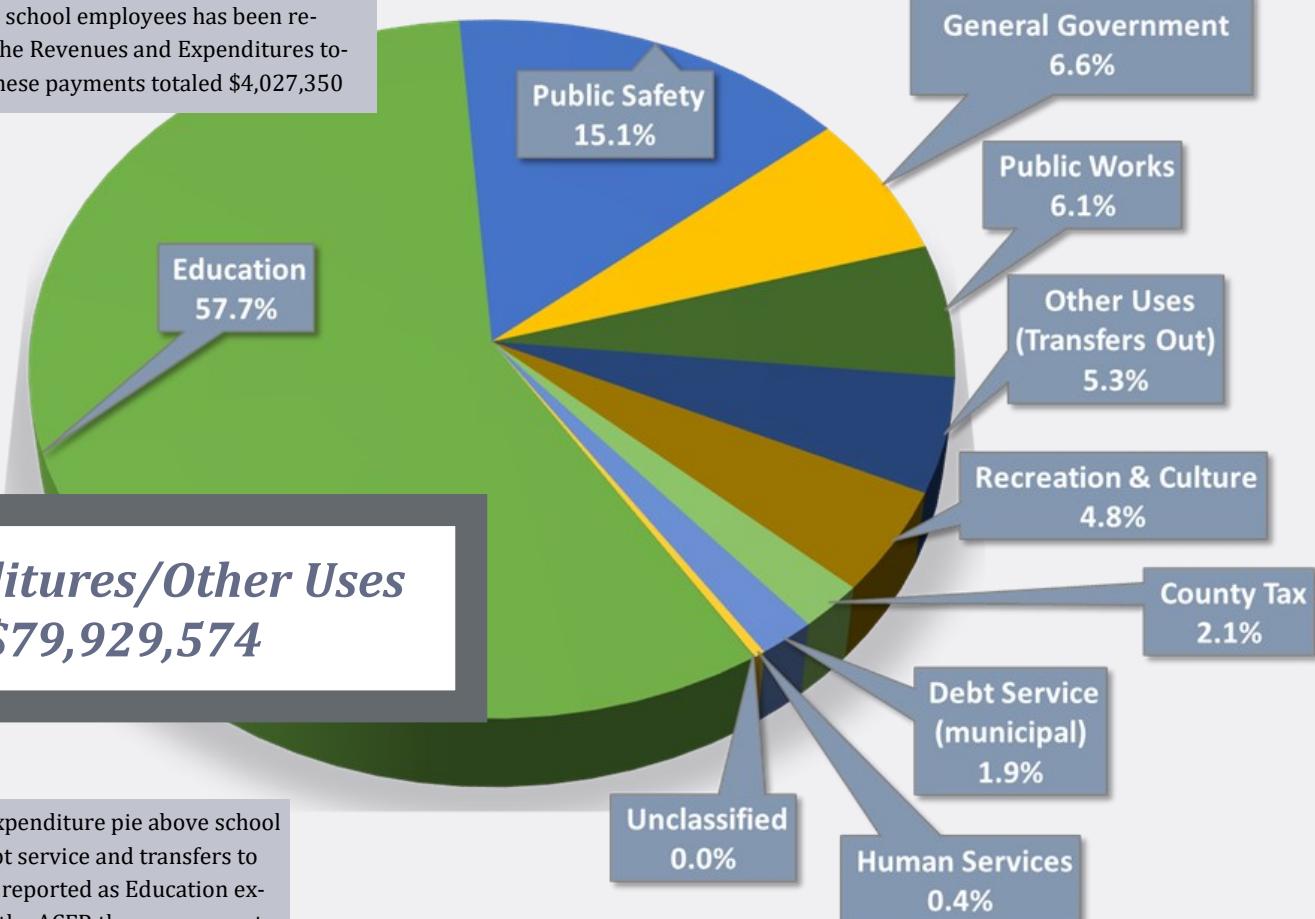
Five **Permanent funds** to account for resources where principal is legally restricted by a formal trust agreement and only earnings may be used for purposes that benefit the Town or its citizenry.

# GENERAL FUND

## 2022-23 Actual Revenues/Other Sources and Expenditures/Other Uses



\*Note: For the purposes of these charts, the payments the State of Maine makes to the Maine Public Employees Retirement System on behalf of the Town for teachers and other school employees has been removed from both the Revenues and Expenditures totals. In 2022-23, these payments totaled \$4,027,350



\*Note: In the Expenditure pie above school department debt service and transfers to other funds are reported as Education expenditures. In the ACFR these are reported as debt service and other uses.

# GENERAL FUND BUDGET

## The chief operating fund of the Town of Brunswick

Despite a planned and budgeted reduction of \$4,310,784 plus additional reductions in the form of 2021 carry-forward encumbrances of \$133,289, and capital budget of \$625,000, the total fund balance of the Town's General Fund balance actually increased by \$3,794,389 during the 2022-23 fiscal year. Key factors in this change were increased State Revenue Sharing and State Aid to Education, and higher property and excise tax collections, contributing to a 6.1% increase in total revenues.

| <u>Revenues - by Source</u> | <b>2022-23 Budget</b> | <b>2022-23 Actual</b> | <b>Over/(Under) Budget</b> |
|-----------------------------|-----------------------|-----------------------|----------------------------|
| Taxes                       | \$57,061,758          | \$58,279,497          | \$1,217,739                |
| Licenses and Fees           | 596,432               | 724,152               | 127,720                    |
| Intergovernmental           | 19,037,513            | 19,458,617            | 421,104                    |
| Charges for Services        | 1,991,483             | 2,435,815             | 444,332                    |
| Fines and Penalties         | 41,925                | 48,565                | 6,640                      |
| Interest                    |                       | 1,226,011             | 1,146,011                  |
|                             | 80,000                |                       |                            |
| Donations and Contributions | 25,000                | 25,000                | -                          |
| Unclassified                | 303,950               | 578,936               | 274,986                    |
| Transfers from Other Funds  | 866,170               | 947,370               | 81,200                     |
| Decr/(Incr) Fund Balance    | 4,310,784             | (3,794,389)           | (8,105,173)                |

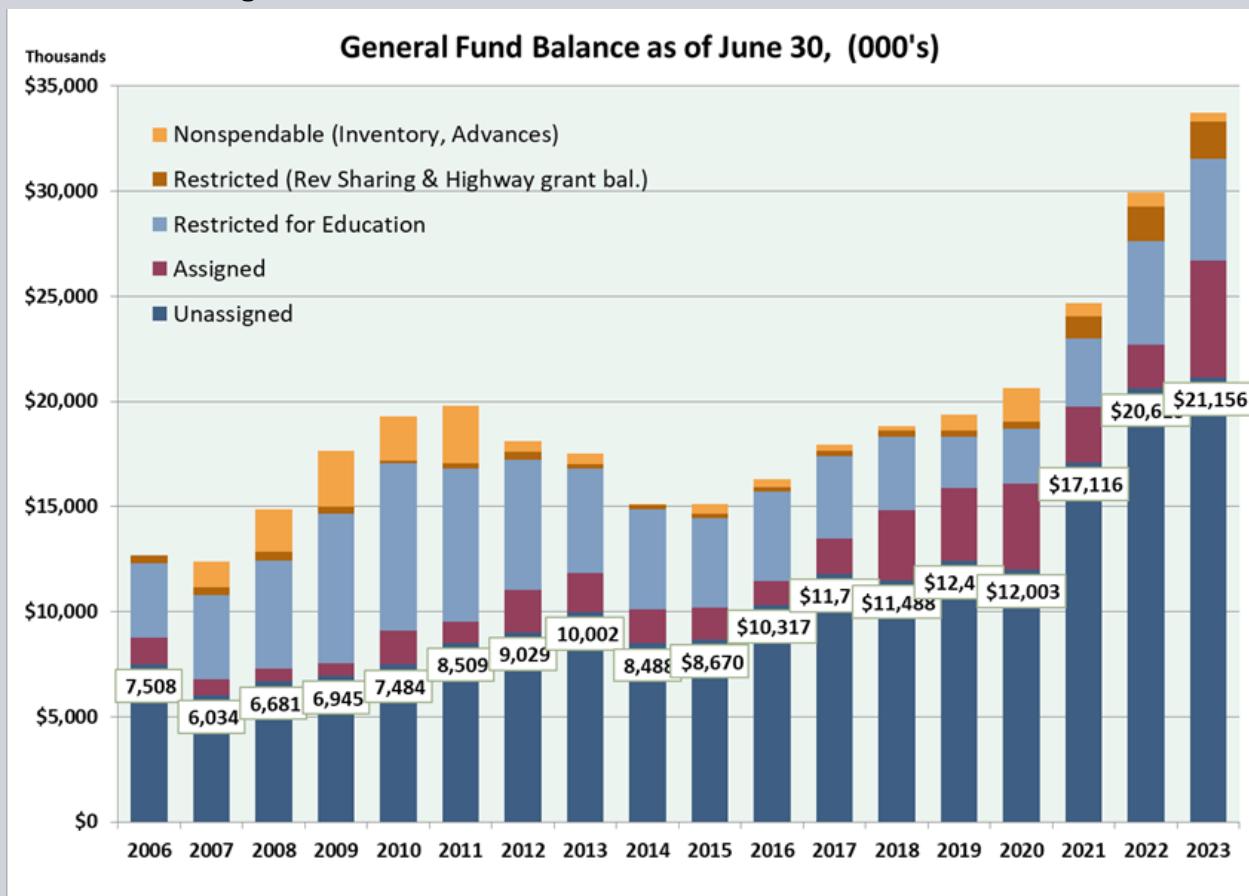

  

| <u>Expenditures- by Function</u> | <b>2022-23 Budget</b> | <b>2022-23 Actual</b> | <b>(Over)/Under Budget</b> |
|----------------------------------|-----------------------|-----------------------|----------------------------|
| General Government               | \$5,451,914           | \$5,290,254           | \$161,660                  |
| Public Safety                    | 12,353,715            | 12,042,686            | 311,029                    |
| Public Works                     | 4,909,674             | 4,915,281             | (5,607)                    |
| Human Services                   | 461,456               | 289,961               | 171,495                    |
| Education*                       | 49,443,682            | 46,101,940            | 3,341,742                  |
| Recreation & Culture             | 3,874,508             | 3,818,857             | 55,651                     |
| County Tax                       | 1,713,824             | 1,713,824             | -                          |
| Unclassified                     | 1,005,370             | 26,399                | 978,971                    |
| Debt Service (municipal)         | 1,489,372             | 1,489,372             | -                          |
| Other Uses (Transfers Out)       | 3,611,500             | 4,241,000             | (629,500)                  |
|                                  | <b>\$84,315,015</b>   | <b>\$79,929,574</b>   | <b>\$4,385,441</b>         |

\*Note: In the annual budget and in the Expenditure table above, school department debt service and transfers to other funds are reported as Education expenditures. In the ACFR these are reported as debt service and other uses.

# GENERAL FUND BALANCE

- **Nonspendable** cannot be spent.
- **Restricted** reflects resources that are subject to externally enforceable legal restrictions, typically imposed by parties outside of the government.
- **Committed** represents resources whose use is constrained by limitations the government imposes on itself at its highest level of decision making (i.e., the Town Council), that remain binding unless removed in the same manner.
- **Assigned** reflects a government's intended use of resources.
- **Unassigned** represents the net resources in excess of what can be properly classified in one of the other four categories.



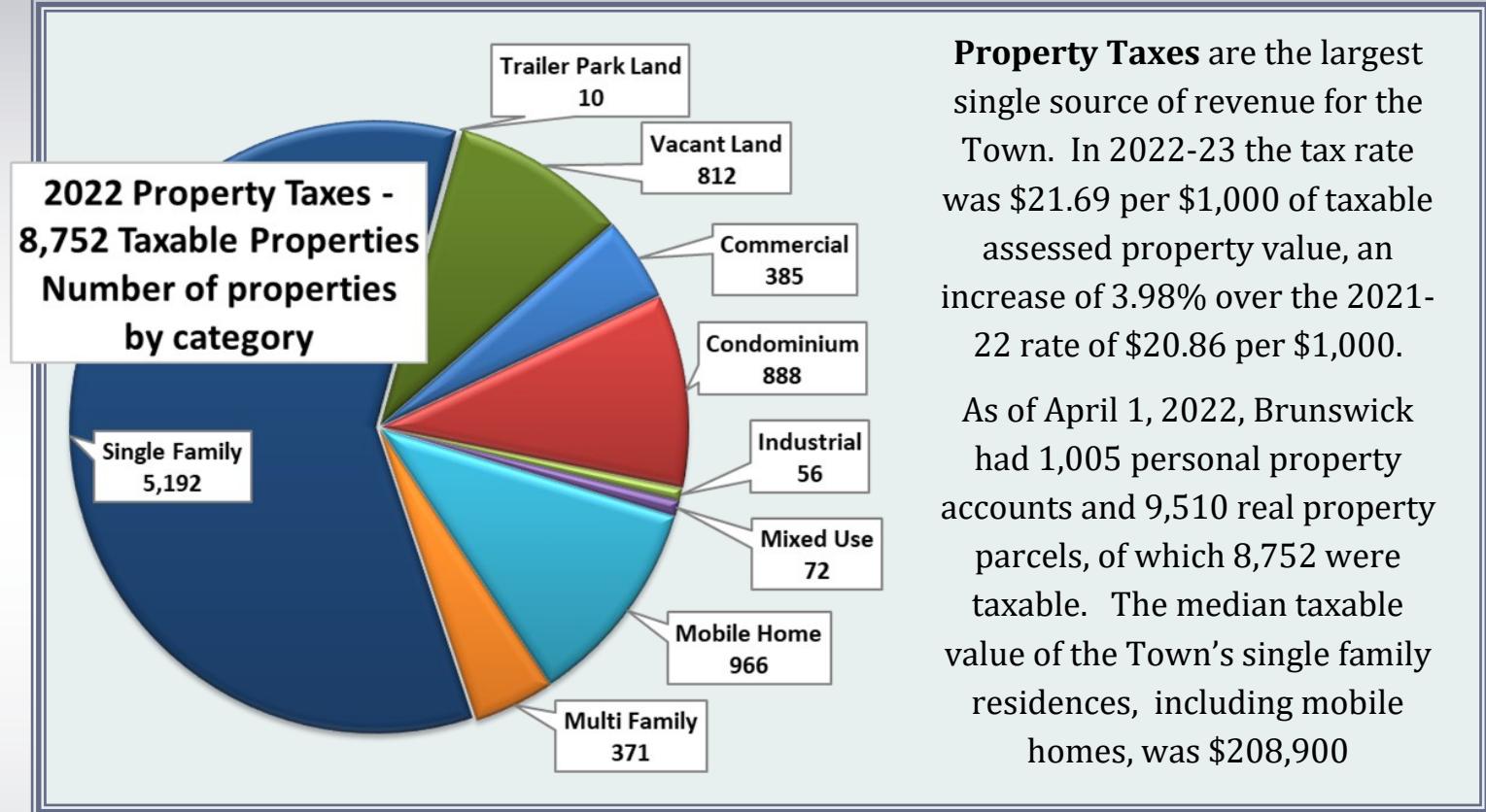
The Town's policy for its general fund targets the unassigned fund balance at 16.67% of its GAAP revenues. For the year ended June 30, 2023, the target was \$14,470,217. The actual balance, at 24.4% of GAAP revenues, is \$6,685,286 above the target.

This is the seventh consecutive year the balance is above the target, and was anticipated, as the Town maintains the amount of fund balance used in the budget at sustainable levels. In fiscal 2022-23, the actual results for certain revenues, including excise tax, State Revenue Sharing, ambulance fees and interest revenue were higher than anticipated, and challenges with hiring for vacant positions resulted in lower expenditures, generating a surplus in the general fund. Note that the surplus in the education budget is restricted for education, and does not accrue to the Town's unassigned fund balance.

In accordance with the fund balance policy, unassigned fund balance amounts above the target have been allocated for capital improvements, or other one-time expenditures.

# TAXES

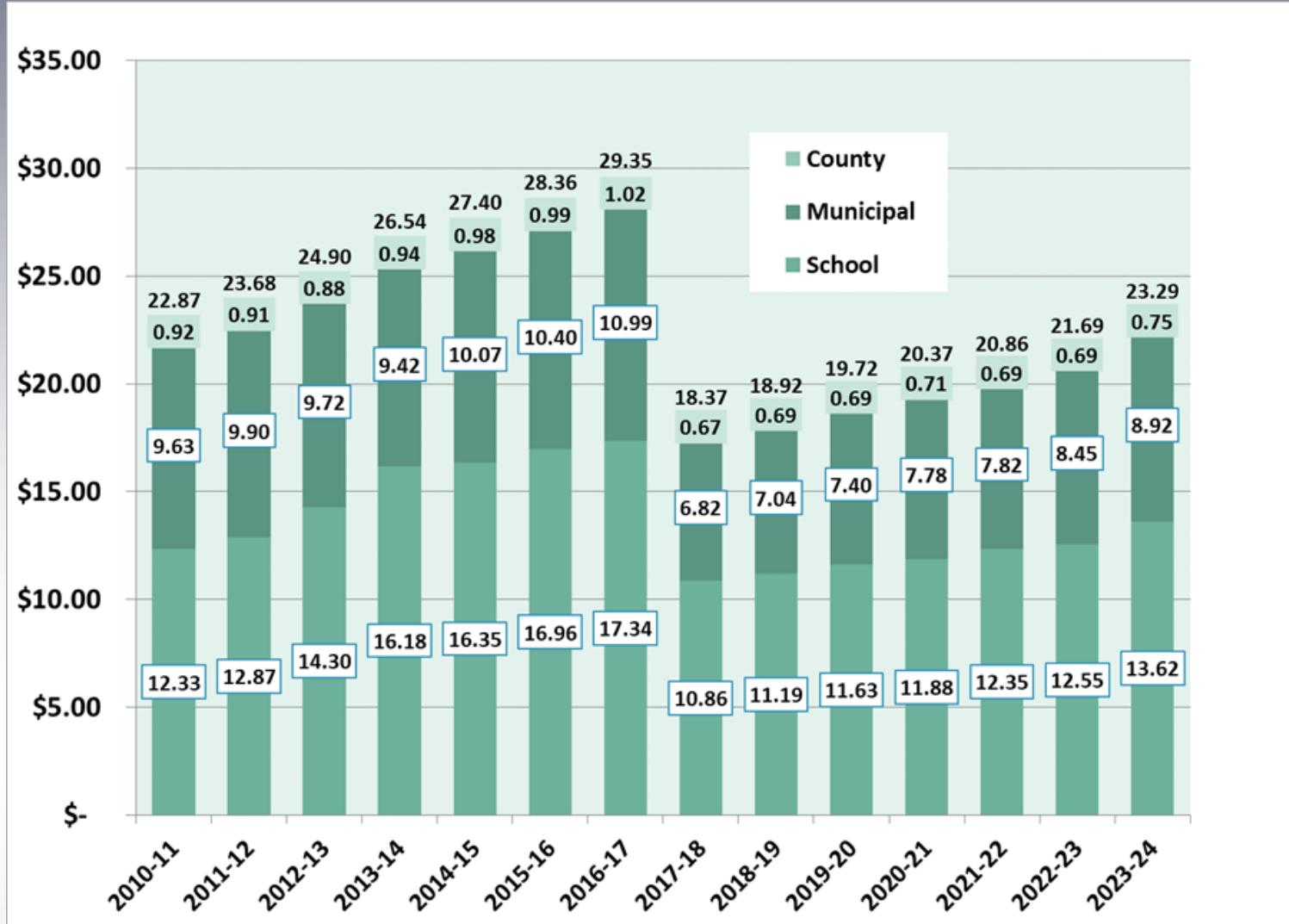
| <u>Taxes</u>                       | <u>2022-23 Actual</u> |
|------------------------------------|-----------------------|
| Property Taxes/Interest/Lien Costs | \$53,748,574          |
| Payments In Lieu Of Taxes (PILOT)  | 441,373               |
| Excise Taxes                       | 4,089,550             |
|                                    | <hr/>                 |
|                                    | <b>\$58,279,497</b>   |



# BRUNSWICK TAX RATES

Per \$1000 of taxable  
assessed value

Historical Data—15 years



During 2016-17, the Town conducted a Revaluation and Equalization project to update the assessed values of all real property in the Town of Brunswick, bringing the assessment ratio up to 100% of market value. The updated assessed values resulted in a decrease in the tax rate in the 2017-18 fiscal year.

Taxes for the 2022-23 fiscal year were committed on August, 2022 and are due in two installments—October 17, 2022 and April 18, 2023.

Taxes unpaid as of the due dates are assessed interest. Tax liens are placed on real property of delinquent tax accounts within eight to twelve months following the date the taxes were committed.

# For More Information ~

**Please visit the  
Town's website at:**

<http://www.brunswickme.org/>

**Join us on  
Facebook:**



**@TownofBrunswickMaine**

**Email:**

**info@brunswickme.org**

**Or call us: (207) 725-6100**

**For detailed financial information:**

The Annual General Fund Budget and the Annual Comprehensive Financial Statements (ACFRs) can be found on the Finance Department page:  
[www.brunswickme.org/163/Financial-Reports](http://www.brunswickme.org/163/Financial-Reports)



| Department              | Phone    |
|-------------------------|----------|
| Assessing Department    | 725-6650 |
| Coastal Resources       | 721-4027 |
| Codes Enforcement       | 725-6651 |
| Economic Development    | 721-0292 |
| Engineering Department  | 725-6659 |
| Finance Department      | 725-6652 |
| Fire Department         | 725-5541 |
| Human Resources         | 725-6653 |
| Human Services          | 725-6661 |
| Parks & Recreation      | 725-6656 |
| Planning & Development  | 725-6660 |
| Police Department       | 725-5521 |
| Public Works Department | 725-6654 |
| School Department       | 319-1900 |
| Town Clerk              | 725-6658 |
| Town Manager            | 725-6659 |