

Town of Brunswick Capital Improvement Program

- Required by Town Charter
- CIP Policy adopted in 2013, updated in 2018
- Develop CIP prior to annual budget process
- Allow for input from all stakeholders

Brunswick Town Charter

ARTICLE VI. - CAPITAL PROGRAM

Section 601. - Capital program.

The manager shall prepare and submit to the council a 5-year capital program at the same time as the submission of the annual budget. The capital program shall include:

- (a)A clear, general summary of its contents;
- (b)A list of all capital improvements which are proposed to be undertaken during the 5 fiscal years next ensuing, with appropriate supporting information as to the necessities for such improvements;
- (c)Cost estimates, method of financing and recommended time schedules for each such improvement;
- (d)The estimated annual cost of operating and maintaining the facilities to be constructed and acquired.

(Amended November 8, 1994—Effective January 1, 1995)

Section 602. - Revision and extension of capital program.

- (a)Each year the capital program shall be reviewed and extended with regard to capital improvements contemplated, still pending or in process of construction or acquisition.
- (b)The council shall fix a time and place for holding a public hearing on the capital program, and shall give public notice of such hearing.
- (c)The council shall adopt the capital program with or without amendments after such public hearing, but nothing in this article shall be deemed to prevent the authorization by the council of bonds or notes of the town to finance a capital improvement not included in the capital program.

CIP Policy

adopted 2013, amended 2018

The purpose of this policy is to establish guidelines for the annual development of the Town's Capital Improvement Program (CIP). Further, it defines the components of the CIP documents and the definition of projects and items eligible for inclusion in the CIP.

- Background and Consideration
- Public and Stakeholder Participation
- CIP Project Classifications
- CIP Project Categories
- Project Funding Sources
- Vehicles/Equipment, Facilities Repair, IT/Cable TV and Annual Work Programs



Proposed CIP Calendar

- Finance Committee/Council CIP review meetings
 - November 8, 2021 – CIP draft #1; BBPAC projects
 - November 22, 2021 – Engineering and School Dept projects
 - November 29, 2021 – Cook's Corner and LC4 projects
 - December 13, 2021 – CIP draft #2; Fire and Police Dept projects
 - February 17, 2022 – CIP draft #3
- Manager delivers CIP to Council - March 10, 2022
- Budget/CIP Workshops – March & April 2022
- Proposed Public Hearing – April 19, 2022
- Proposed CIP adoption - May 12, 2022

CIP – a financial management tool

A multi-year financial plan that identifies capital projects and acquisitions, along with funding sources and operational costs.

- Sets priorities
- Promotes coordination of efforts
- Guides debt financing decisions
- Links other plans with the budget process
- **Does NOT authorize funding**

CIP – funding sources

- *Debt Financing* – Projects or acquisitions to be funded wholly or partially with debt issued by the Town of Brunswick **should have a cost to the Town of at least of \$325,000** and a life expectancy of five years or greater. However, the Town Council may authorize the issuance of debt for projects and acquisitions that have a cost to the Town of at least \$100,000. Debt shall never be issued for a term longer than the life expectancy of the project or acquisition.
- *General Revenues* – Projects or acquisitions funded from general revenues or property taxation. Annual funding from this source **should represent 4-7% of the total operating budget**.
- *Fund Balances* – Projects to be funded with fund balances shall be those that meet the purpose and intent of the fund. Funding from the unassigned general fund balance **should be consistent with the Town's General Fund Policy**.
- *Reserves* – Projects to be funded from reserves should be those that **meet the purpose and intent of the reserve**.
- *Non-Town Sources* – Projects to be funded from non-town sources should meet the restrictions requirements of the funding provider.

Projects included in CIP

Capital Projects or Acquisitions

- Minimum \$100,000 cost
- Minimum 5 year life

Annual Programs/Reserves

- Public Works Programs
- Vehicle/Equipment Replacement
- Facilities Repair/Maintenance
- IT/TV3 Equipment Replacement

Operating Costs

- \$25,000 or greater

Project Classifications



Recommended for Funding



Under Development



Not Recommended



Non-Town Projects

CIP Policy Page 2
CIP Pages 2-5

Brunswick's CIP Document

Capital Projects – Pages 1- 5

- Summary By Funding Source
- By Classification & Category

Funding Analysis – Pages 6 - 13

- Debt Service
- Impact on Tax Rates

Reserve Schedules – Pages 18-26

Individual Project Summaries – Pages 27-98

Summary of Projects

Manager's Proposed
For Fiscal Years Ending 2023-2027

PROJECTS	Approved	Recommended						TOTALS
		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
Facilities - Improvements	\$ 7,748,600	\$ 182,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 182,000
Infrastructure	2,225,000	4,900,400	4,852,000	5,982,000	2,452,000	1,726,000		19,912,400
Capital Acquisitions / Other	135,000	400,000	110,000	-	1,500,000	300,000		2,310,000
Municipal vehicle/equipment/facilities	1,175,920	1,216,500	1,256,160	1,297,406	1,340,303	1,384,915		6,495,284
Municipal annual work programs	2,220,000	2,200,000	2,300,000	2,425,000	2,550,000	2,650,000		12,125,000
School vehicle replacement	120,000	240,000	290,000	340,000	390,000	440,000		1,700,000
School annual work programs	925,000	1,186,150	796,450	863,350	377,600	254,300		3,477,850
TOTALS	\$ 14,549,520	\$ 10,325,050	\$ 9,604,610	\$ 10,907,756	\$ 8,609,903	\$ 6,755,215		\$ 46,202,534
FUNDING SOURCES								
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ 2,100,000	\$ -	\$ -	\$ 2,100,000
GO Bonds - TIF funded	140,000	-	570,000	800,000	-	-		1,370,000
General Fund Balance	695,000	815,400	110,000	-	-	300,000		1,225,400
Municipal Revenues - Annual Prog	3,395,920	3,416,500	3,556,160	3,722,406	3,890,303	4,034,915		18,620,284
School Revenues	1,045,000	1,426,150	1,086,450	1,203,350	767,600	694,300		5,177,850
State of Maine	742,000	2,666,000	1,202,000	3,612,500	467,500	385,000		8,333,000
Donations/Grants	497,689	1,047,000	1,708,000	-	-	-		2,755,000
TIF Revenues	653,000	954,000	1,216,000	1,233,500	1,168,500	1,053,000		5,625,000
Reserves	7,380,911	-	156,000	336,000	216,000	288,000		996,000
Other	-	-	-	-	-	-		-
TOTALS	\$ 14,549,520	\$ 10,325,050	\$ 9,604,610	\$ 10,907,756	\$ 8,609,903	\$ 6,755,215		\$ 46,202,534

I. Recommended for Funding



	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	TOTAL	FUNDING
L. PROJECTS RECOMMENDED FOR FUNDING								
Facilities								
Landfill Closure	\$ 7,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Reserves
29 Merrymeeting Park	472,689	62,000	-	-	-	-	62,000	Donations/Grants
29 Merrymeeting Park	75,911	-	-	-	-	-	-	Reserves
31 Public Works Facility planning	-	120,000	-	-	-	-	120,000	Gen. Fund Bal.
Total Facilities	7,748,600	182,000					182,000	
Infrastructure								
MerePoint Wastewater Force main	200,000	-	-	-	-	-	-	Gen. Fund Bal.
Simpsons Point Road Parking	87,890	-	-	-	-	-	-	Reserves
LED Streetlights	285,000	-	-	-	-	-	-	Gen. Fund Bal.
33 MaineDOT Municipal Partnership	330,000	395,000	490,000	412,500	467,500	385,000	2,150,000	TIF Rev (BL)
33 MaineDOT Municipal Partnership	330,000	395,000	490,000	412,500	467,500	385,000	2,150,000	M.D.O.T
35 Pleasant St Corridor	140,000	100,000	150,000	800,000	-	-	1,050,000	TIF Bonds (DT)
35 Pleasant St Corridor	-	400,000	600,000	3,200,000	-	-	4,200,000	M.D.O.T
37 Cedar St Parking	43,000	69,000	-	-	-	-	69,000	TIF Rev (DT)
37 Cedar St Parking	192,000	276,000	-	-	-	-	276,000	M.D.O.T
39 Riverwalk	25,000	185,000	28,000	-	-	-	213,000	Donations/Grants
39 Riverwalk	100,000	740,000	112,000	-	-	-	852,000	M.D.O.T
41 250th Anniv Park/Bridge amenities	-	-	330,000	-	-	-	330,000	TIF Rev (DT)
43 Federal/Mason Ped Crossing	20,000	-	-	-	-	-	-	TIF Rev (DT)
43 Federal/Mason Ped Crossing	80,000	-	-	-	-	-	-	M.D.O.T
45 Jordan/Bath Ped Crossing	10,000	70,000	-	-	-	-	70,000	TIF Rev (BL)
45 Jordan/Bath Ped Crossing	40,000	280,000	-	-	-	-	280,000	M.D.O.T
47 Bath Rd Culvert (Thompson Pond)	75,000	400,000	-	-	-	-	400,000	Gen. Fund Bal.
47 Bath Rd Culvert (Thompson Pond)	-	400,000	-	-	-	-	400,000	M.D.O.T
49 Cooks Corner Revitalization	200,000	200,000	200,000	200,000	200,000	200,000	1,000,000	TIF Rev (CC)
51 Cooks Corner Pedestrian Improv.	-	20,000	40,000	285,000	285,000	180,000	810,000	TIF Rev (CC)
53 Bath Road Signal Upgrades	50,000	-	156,000	336,000	216,000	288,000	996,000	TIF Rev (BL)
53 Bath Road Signal Upgrades	-	-	156,000	336,000	216,000	288,000	996,000	Reserves
55 Perryman Drive Extension	-	100,000	420,000	-	-	-	520,000	TIF Bonds (CC)
55 Perryman Drive Extension	-	400,000	1,680,000	-	-	-	2,080,000	Donations/Grants
57 Bike Path Paving	-	-	-	-	600,000	-	600,000	G.O. Bonds
59 Simpsons Point Access	17,110	295,400	-	-	-	-	295,400	Reserves/GF Bal
59 Simpsons Point Access	-	175,000	-	-	-	-	175,000	M.D.O.T
Total Infrastructure	2,225,000	4,900,400	4,852,000	5,982,000	2,452,000	1,726,000	19,912,400	
Capital Acquisitions / Other								
Cardiac Monitors	135,000	-	-	-	-	-	-	Gen. Fund Bal.
61 Communications System	-	400,000	-	-	-	-	400,000	Donations/Grants
63 FD Power Load Units	-	-	110,000	-	-	-	110,000	Gen. Fund Bal.
65 FD Tower 1 Replacement	-	-	-	-	1,500,000	-	1,500,000	G.O. Bonds
67 FD Squad 4 Replacement	-	-	-	-	-	300,000	300,000	Gen. Fund Bal.
Total Capital Acquisitions/Other	135,000	400,000	110,000	-	1,500,000	300,000	2,310,000	
Total Capital Improvements	\$10,108,600	\$ 5,482,400	\$ 4,962,000	\$ 5,982,000	\$ 3,952,000	\$ 2,026,000	\$ 22,404,400	

Vehicle/Equipment Reserves & Annual Work Programs



	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	TOTAL	FUNDING
<i>Annual Programs/Reserves</i>								
Municipal Vehicle/Equipment/Facilities/IT Reserves								
18 Fire Vehicle/Equip Replacement	\$ 117,520	\$ 122,500	\$ 127,400	\$ 132,496	\$ 137,796	\$ 143,308	\$ 663,500	Munic. Rev.
19 Police Vehicle/Equip Replacement	166,400	174,000	180,960	188,198	195,726	203,555	942,440	Munic. Rev.
20 PW Vehicle/Equip Replacement	379,600	395,000	410,800	427,232	444,321	462,094	2,139,447	Munic. Rev.
21 P&R Vehicle/Equip Replacement	62,400	65,000	67,600	70,304	73,116	76,041	352,061	Munic. Rev.
22 Facilities Repair Program	325,000	235,000	244,400	254,176	264,343	274,917	1,272,836	Munic. Rev.
23 IT/Cable TV Equipment	125,000	225,000	225,000	225,000	225,000	225,000	1,125,000	Munic. Rev.
	1,175,920	1,216,500	1,256,160	1,297,406	1,340,303	1,384,915	6,495,284	
Annual Public Works Programs								
28/ PW - Sidewalks	170,000	100,000	100,000	125,000	150,000	150,000	625,000	Munic. Rev.
26 PW - Street Resurfacing/Rehab	2,050,000	2,100,000	2,200,000	2,300,000	2,400,000	2,500,000	11,500,000	Munic. Rev.
Total annual work programs	2,220,000	2,200,000	2,300,000	2,425,000	2,550,000	2,650,000	12,125,000	
Total Municipal Programs/Reserves	\$ 3,395,920	\$ 3,416,500	\$ 3,556,160	\$ 3,722,406	\$ 3,890,303	\$ 4,034,915	\$ 18,620,284	
School Department								
School Vehicle Replacement	120,000	240,000	290,000	340,000	390,000	440,000	1,700,000	School Rev.
24 School Annual Work Program	925,000	1,186,150	796,450	863,350	377,600	254,300	3,477,850	School Rev.
Total School Programs/Reserves	\$ 1,045,000	\$ 1,426,150	\$ 1,086,450	\$ 1,203,350	\$ 767,600	\$ 694,300	\$ 5,177,850	
Total Annual Programs/Reserves	\$ 4,440,920	\$ 4,842,650	\$ 4,642,610	\$ 4,925,756	\$ 4,657,903	\$ 4,729,215	\$ 23,798,134	
Total Recommended Prog./Res.	\$14,549,520	\$10,325,050	\$ 9,604,610	\$ 10,907,756	\$ 8,609,903	\$ 6,755,215	\$ 46,202,534	

II. Projects in Development



	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	TOTAL	FUNDING
II. PROJECTS IN DEVELOPMENT								
<i>Capital Improvements</i>								
Facilities								
69 MC Athl Rec Complex (MARC)	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Impact Fees
69 MC Athl Rec Complex (MARC)	50,000	2,050,000	2,000,000	-	-	-	4,050,000	Donations/Grant:
69 MC Athl Rec Complex (MARC)	-	200,000	-	-	-	-	200,000	Gen. Fund Bal.
71 Emerson Station HVAC	-	300,000	-	-	-	-	300,000	Gen. Fund Bal.
73 Public Works Facility	-	-	-	12,000,000	-	-	12,000,000	G.O. Bonds
75 Downtown Parking Structure	-	-	-	-	-	5,000,000	5,000,000	TIF Bonds (DT)
75 Downtown Parking Structure	-	-	-	-	-	10,700,000	10,700,000	Donations/Grant:
77 Rec Center Roof	-	-	350,000	-	-	-	350,000	Gen. Fund Bal.
Total Facilities	100,000	2,550,000	2,350,000	12,000,000	-	15,700,000	32,600,000	
Infrastructure								
79 Downtown Streetscape	200,000	2,500,000	2,500,000	-	-	-	5,000,000	TIF Bonds (DT)
81 Cumberland Street Drainage	20,000	280,000	-	-	-	-	280,000	Gen. Fund Bal.
83 Wilson St Extension	-	380,000	-	-	-	-	380,000	Donations/Grant:
85 Jordan Ave Bike Lanes	-	-	-	395,000	-	-	395,000	Gen. Fund Bal.
87 Stanwood/McKeen Ped Improv	-	-	-	165,000	-	-	165,000	Gen. Fund Bal.
89 Bike Path Bath Rd Connection	-	-	-	-	1,640,000	3,690,000	5,330,000	G.O. Bonds
91 Pleasant St Sidewalks	-	-	-	-	1,200,000	-	1,200,000	G.O. Bonds
93 Turner St Extension	-	-	1,323,333	990,000	-	-	2,313,333	G.O. Bonds
93 Turner St Extension	-	-	661,667	495,000	-	-	1,156,667	M.D.O.T
95 Thomas P Road Improvement	-	-	-	-	-	4,000,000	4,000,000	TIF Bonds (CC)
97 Rec Center Front Parking Lot	-	-	-	191,000	-	-	191,000	Gen. Fund Bal.
99 School Bus Lot Paving	-	265,500	-	-	-	-	265,500	Gen. Fund Adv.
101 Range Road Culvert	-	20,000	200,000	-	-	-	220,000	Gen. Fund Bal.
103 Bunganuc Rd Culvert	-	-	50,000	350,000	-	-	400,000	Gen. Fund Bal.
105 River Road Culvert	-	-	-	50,000	250,000	-	300,000	Gen. Fund Bal.
Total Infrastructure	220,000	3,445,500	4,735,000	2,636,000	3,090,000	7,690,000	21,596,500	
Other Projects								
107 Signal Modernization	-	50,000	75,000	75,000	75,000	75,000	350,000	Gen. Fund Bal.
109 Bay Bridge Water Main Extensic	-	-	100,000	2,400,000	-	-	2,500,000	Donations/Grant:
111 Establishment of MS4 Permit	-	100,000	-	-	-	-	100,000	Gen. Fund Bal.
113 Quiet Zones-Church & Stanwoo	-	-	-	-	-	1,250,000	1,250,000	G.O. Bonds
115 Land for Brunswick's Future	-	50,000	50,000	50,000	50,000	50,000	250,000	Gen. Fund Bal.
117 Marc Brook Watershed	-	350,000	1,610,000	695,000	-	-	2,655,000	Donations/Grant:
Total Other Projects	-	550,000	1,835,000	3,220,000	125,000	1,375,000	7,105,000	
Total Projects in Development	\$ 320,000	\$ 6,545,500	\$ 8,920,000	\$ 17,856,000	\$ 3,215,000	\$ 24,765,000	\$ 61,301,500	

III. Not Recommended



	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	TOTAL	
III. PROPOSED BUT NOT RECOMMENDED								
<i>Capital Improvements</i>								
Facilities & Infrastructure								
119 People Plus Expansion	\$ -	\$ -	\$ -	\$ 1,146,000	\$ -	\$ -	\$ 1,146,000	Donations/Grants
121 Mobile Restrooms	-	100,000	-	-	-	-	100,000	Gen. Fund Bal.
123 Tennis Courts	-	-	-	-	208,060	-	208,060	Gen. Fund Bal.
125 Skate Park	-	-	-	-	-	125,000	125,000	Gen. Fund Bal.
127 Lamb Boat Launch	-	-	-	-	120,000	-	120,000	I.F.W. - D.O.C.
127 Lamb Boat Launch	-	-	-	-	30,000	-	30,000	Gen. Fund Bal.
129 Androscoggin Bike Path	-	-	-	-	330,000	-	330,000	G.O. Bonds
129 Androscoggin Bike Path	-	-	-	-	110,000	-	110,000	Impact Fees
129 Androscoggin Bike Path	-	-	-	-	1,760,000	-	1,760,000	M.D.O.T.
131 Fitzgerald-Bike Path connection	-	-	-	-	-	37,000	37,000	Gen. Fund Bal.
131 Fitzgerald-Bike Path connection	-	-	-	-	-	148,000	148,000	M.D.O.T.
133 BHS Egress Road	-	-	-	-	-	1,500,000	1,500,000	G.O. Bonds
135 East Brunswick Fields	-----	-----	-----	250,000	250,000	-----	500,000	G.O. Bonds
Total Proposed/Not Recommended	\$ -	\$ 100,000	\$ -	\$ 1,396,000	\$ 2,808,060	\$ 1,810,000	\$ 6,114,060	

IV. Non-Town Funded Projects



	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	TOTAL	
IV. NON-TOWN PROJECTS								
Old Bath Road LCP								
Kathadin Drive Extension								
River Road Bridge Wearing								
Route 1/Route 24	-	-	28,000	-	-	-	28,000	
Route 1/Route 24	-	-	-	-	-	-	1,550,000	M.D.O.T.
Route 1/Route 24	-	-	-	-	-	-	450,000	M.D.O.T.
Route 1/Route 24	-	-	-	-	-	-	235,000	M.D.O.T.
Maine & Pleasant Signal Upgrades	-	-	-	975,000	-	-	975,000	M.D.O.T.
Route 1 Culvert #47072	-	250,000	-	-	-	-	250,000	M.D.O.T.
Route 1 Ramp B	-	100,000	-	-	-	-	100,000	M.D.O.T.
Route 1 Ramp C	-	10,000	-	-	-	-	10,000	M.D.O.T.
I-295 Safety Improvements	-	-	500,000	-	-	-	500,000	M.D.O.T.
Frank Wood Bridge	-	33,500,000	-	-	-	-	33,500,000	M.D.O.T.
Allagash Drive Pedestrian Trail	75,000	1,000,000	-	-	-	-	1,000,000	M.D.O.T.
Route 1/Maine St ramp	400,000	-	3,770,000	-	-	-	3,770,000	M.D.O.T.
Route 123 light capital paving	200,000	-	-	-	-	-	-	M.D.O.T.
Maine St bridge over Route 1	230,000	-	1,170,000	-	-	-	1,170,000	M.D.O.T.
Total Non-Town Projects	\$ 905,000	\$ 34,860,000	\$ 7,703,000	\$ 975,000	\$ -	\$ -	\$ 43,538,000	

Funding Analysis

Debt Service
Impact on Tax Rate

Debt Structure Assumptions

Projects with Proposed Debt

	Bond Tier	Bond Year	Fiscal Year	Estimated Project Cost	Assumed Bond Years	Assumed Interest Rate	Projected First Year Debt Service (a)	Estimated First Yr Tax Rate Impact (b)	Estimated Total Debt Service (c)
Debt on Recommended Projects									
Pleasant St Corridor	10	40	2025-26	\$ 950,000	10	2.95%	\$ 123,025	0.24%	\$ 1,104,138
Bike Path Paving	10	41	2026-27	600,000	10	3.15%	78,900	0.16%	703,950
Perryman Drive Extension	10	39	2024-25	420,000	10	2.75%	53,550	0.11%	483,525
FD Tower 1 Replacement	10	41	2026-27	<u>1,500,000</u>	10	3.15%	<u>197,250</u>	0.39%	<u>1,759,875</u>
				\$ 3,470,000			\$ 452,725		\$ 4,051,488
From Other Sources									
TIF Revenues				<u>\$ 1,370,000</u>			<u>\$ 53,550</u>		<u>\$ 483,525</u>
Net Proposed Debt in CIP				\$ 2,100,000			\$ 399,175		\$ 3,567,963
Debt on Projects in Development									
Downtown Parking Structure	20	42	2027-28	\$ 5,000,000	20	3.85%	\$ 442,500	0.87%	\$ 7,021,250
Downtown Streetscape	15	39	2024-25	5,000,000	15	3.00%	483,333	0.96%	6,200,000
Bike Path-Bath Rd Connection	15	42	2027-28	5,330,000	15	3.60%	547,213	1.08%	6,865,040
Pleasant St Sidewalks	10	41	2026-27	1,200,000	10	3.15%	157,800	0.31%	1,407,900
Public Works Facility	20	40	2025-26	12,000,000	20	3.45%	1,014,000	2.00%	16,347,000
Turner St Extension	15	40	2025-26	2,313,333	15	3.20%	228,249	0.45%	2,905,546
Thomas Point Road Improvement	10	42	2027-28	4,000,000	10	3.35%	534,000	1.06%	4,737,000
Quiet Zones - Church & Stanwood	10	42	2027-28	<u>1,250,000</u>	20	3.35%	<u>104,375</u>	0.21%	<u>1,689,688</u>
				\$ 36,093,333			\$ 3,511,471		\$ 47,173,424
From Other Sources									
TIF Revenues				<u>\$ 14,000,000</u>			<u>\$ 1,459,833</u>		<u>\$ 17,958,250</u>
Net Debt on Projects in Development				\$ 17,093,333			\$ 1,609,137		\$ 22,193,924

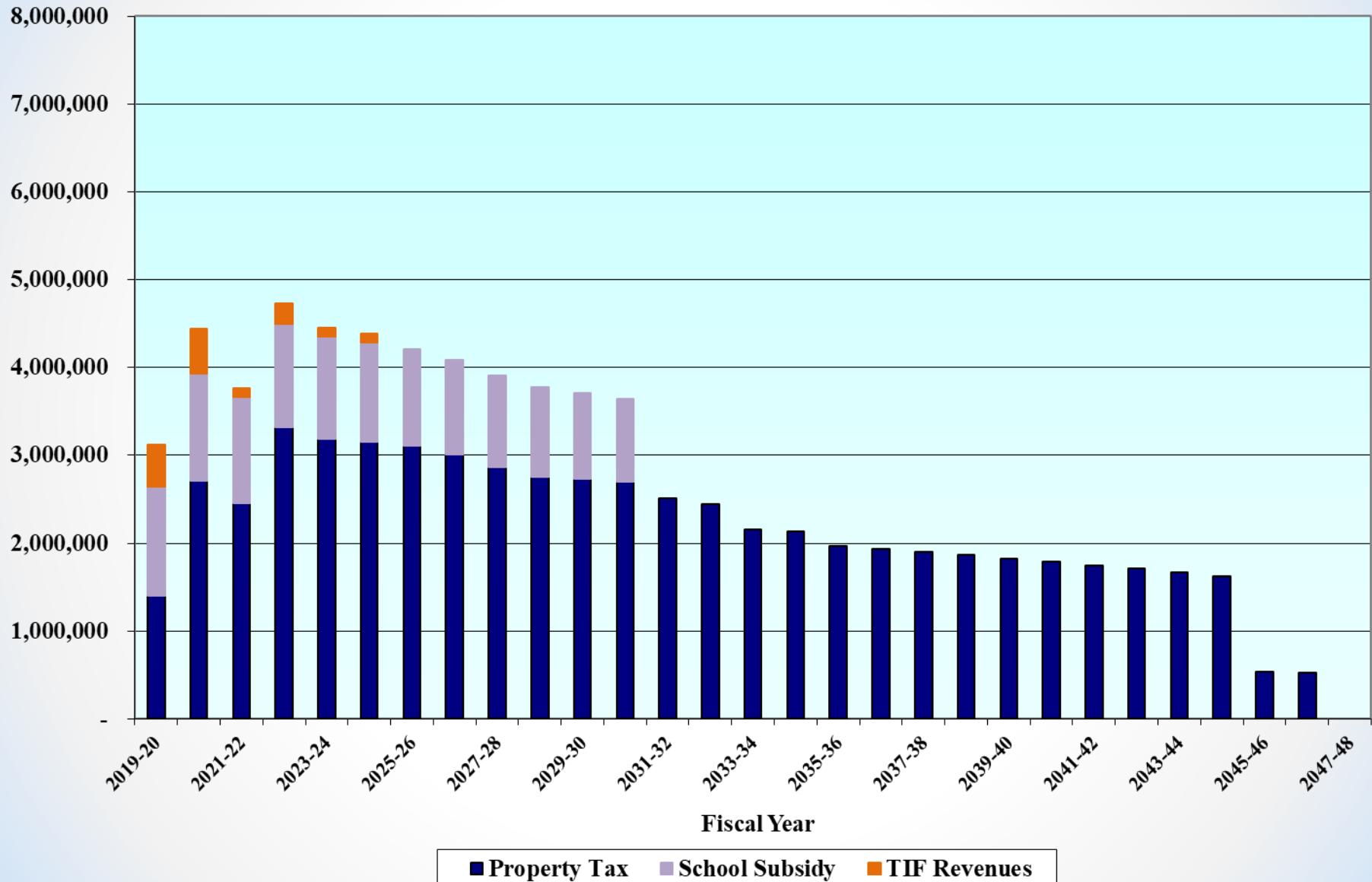
(a) The first year debt service payment is an estimate assuming level principal payments with rates and terms shown. Actual rates and terms determined if and when bonds are issued

(b) Assumes a 1% Tax Rate increase equals:

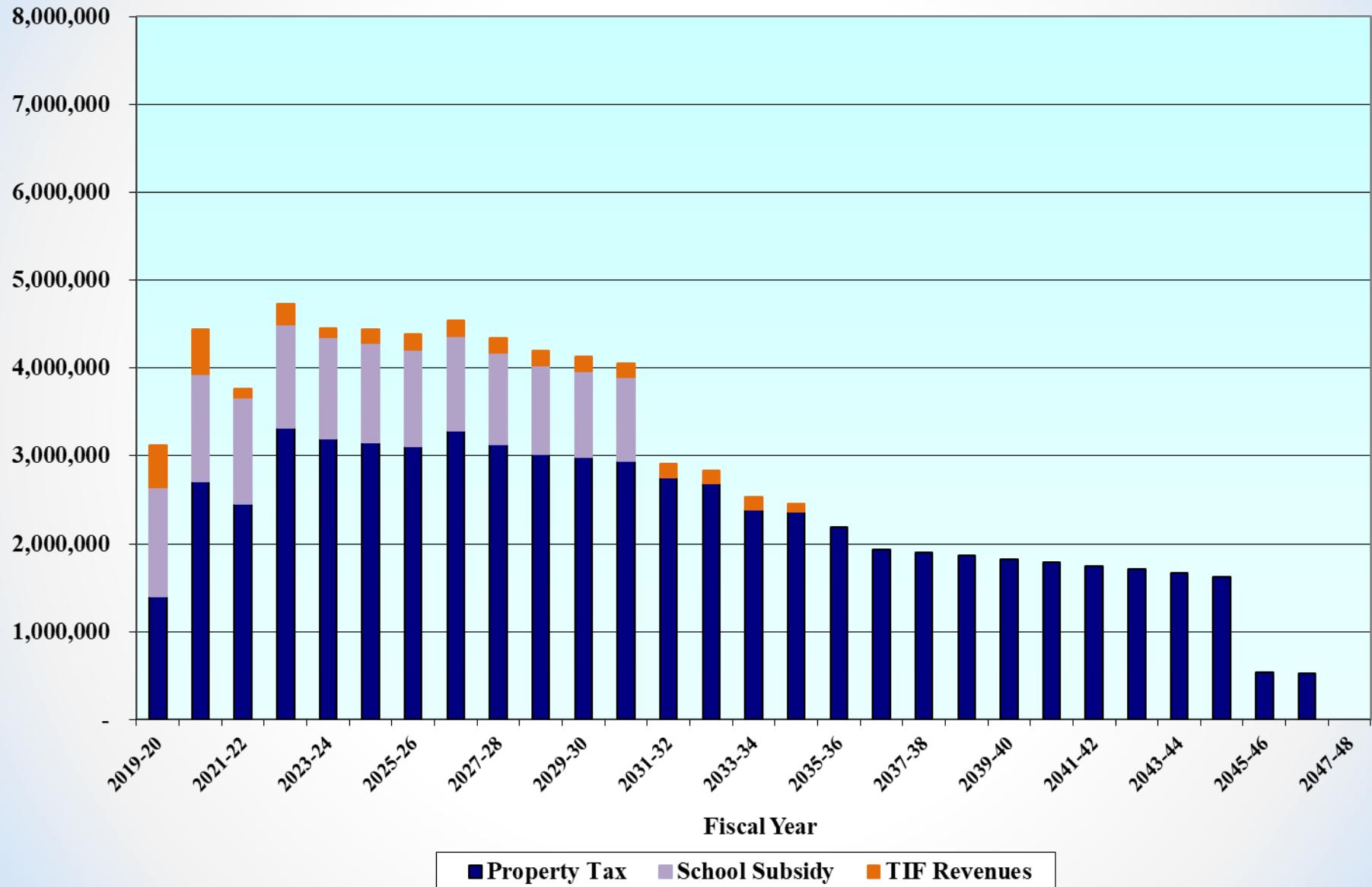
\$506,000

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

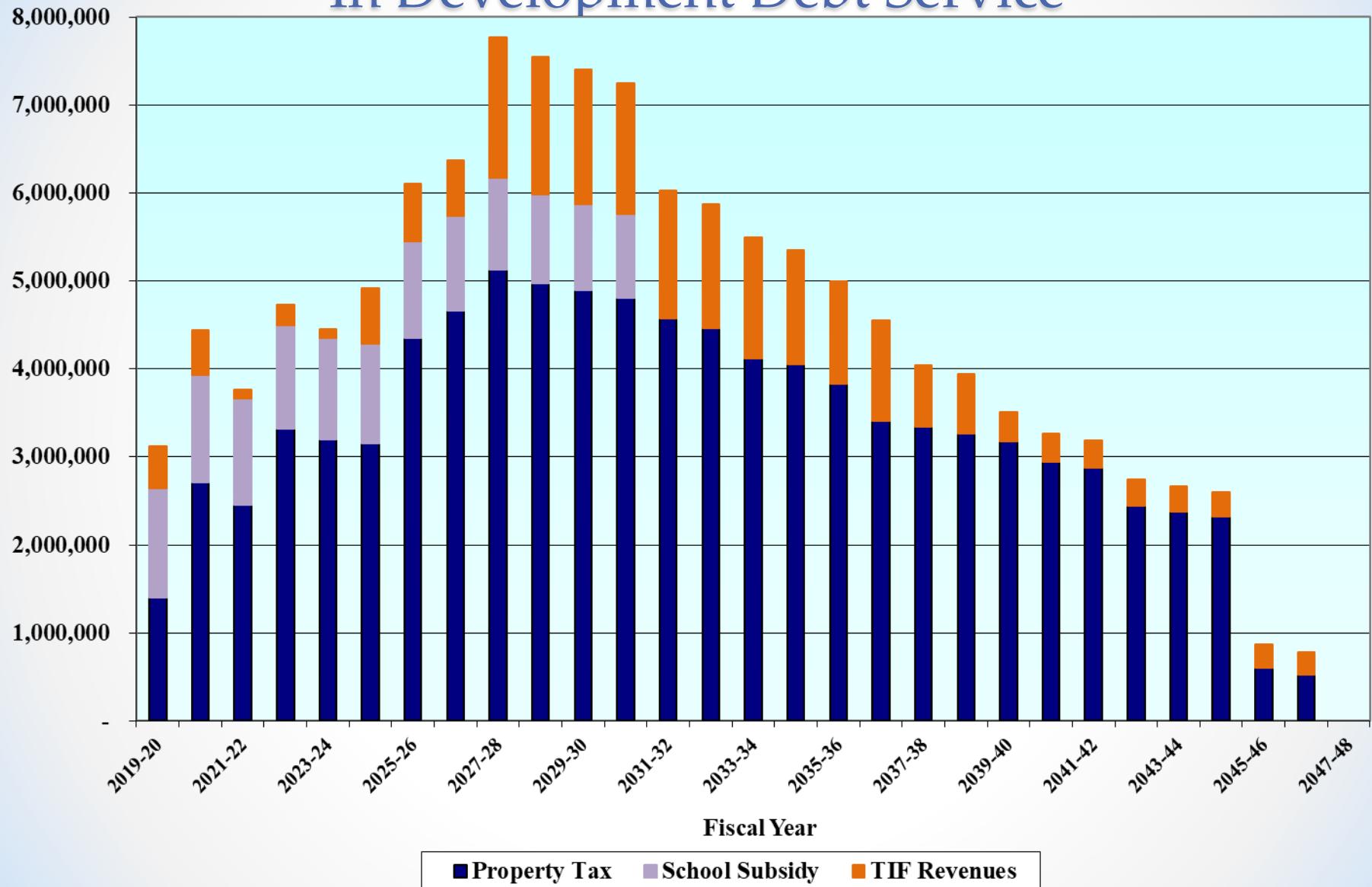
Existing Debt Service



Existing and Proposed Debt Service



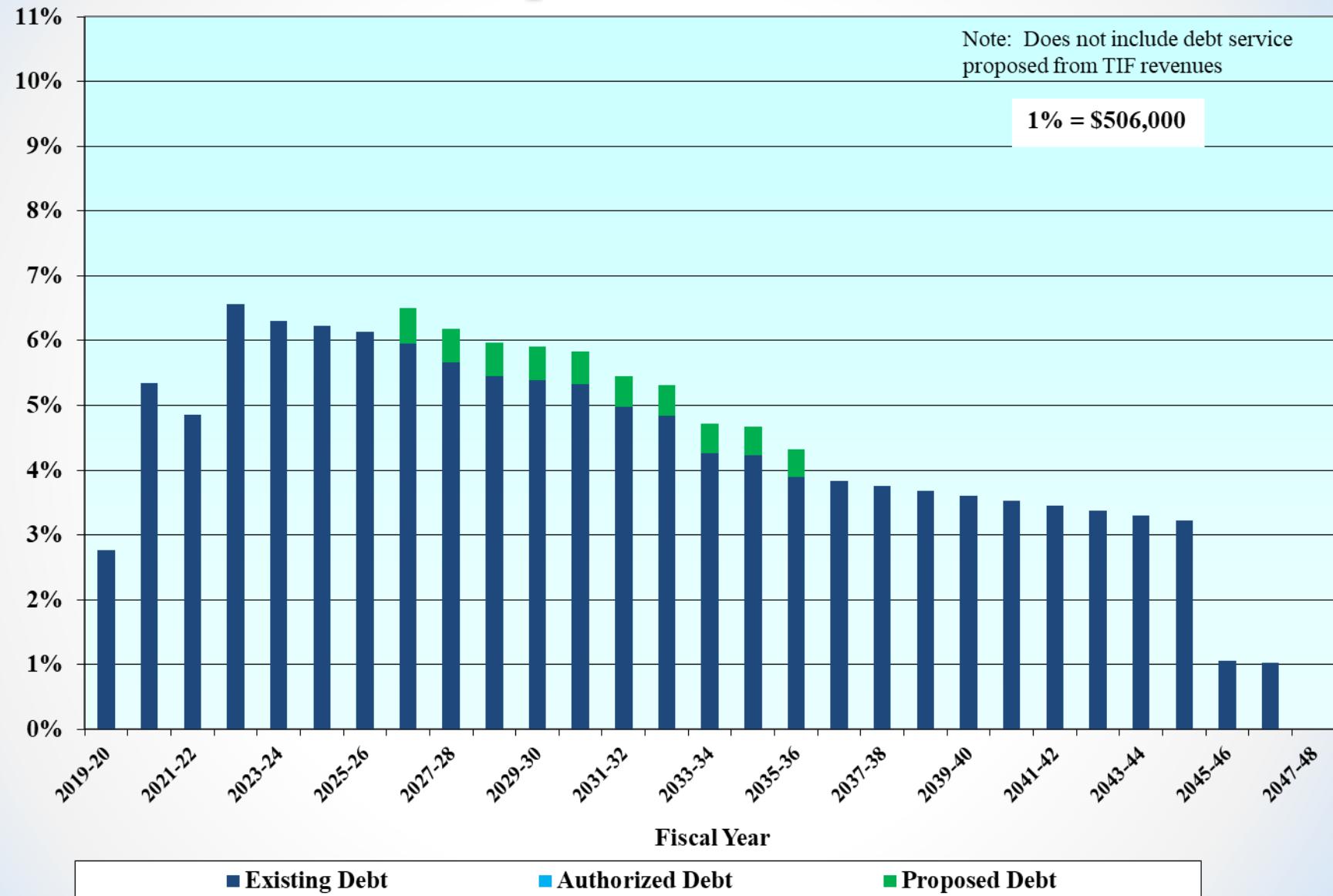
Existing, Proposed, and In Development Debt Service



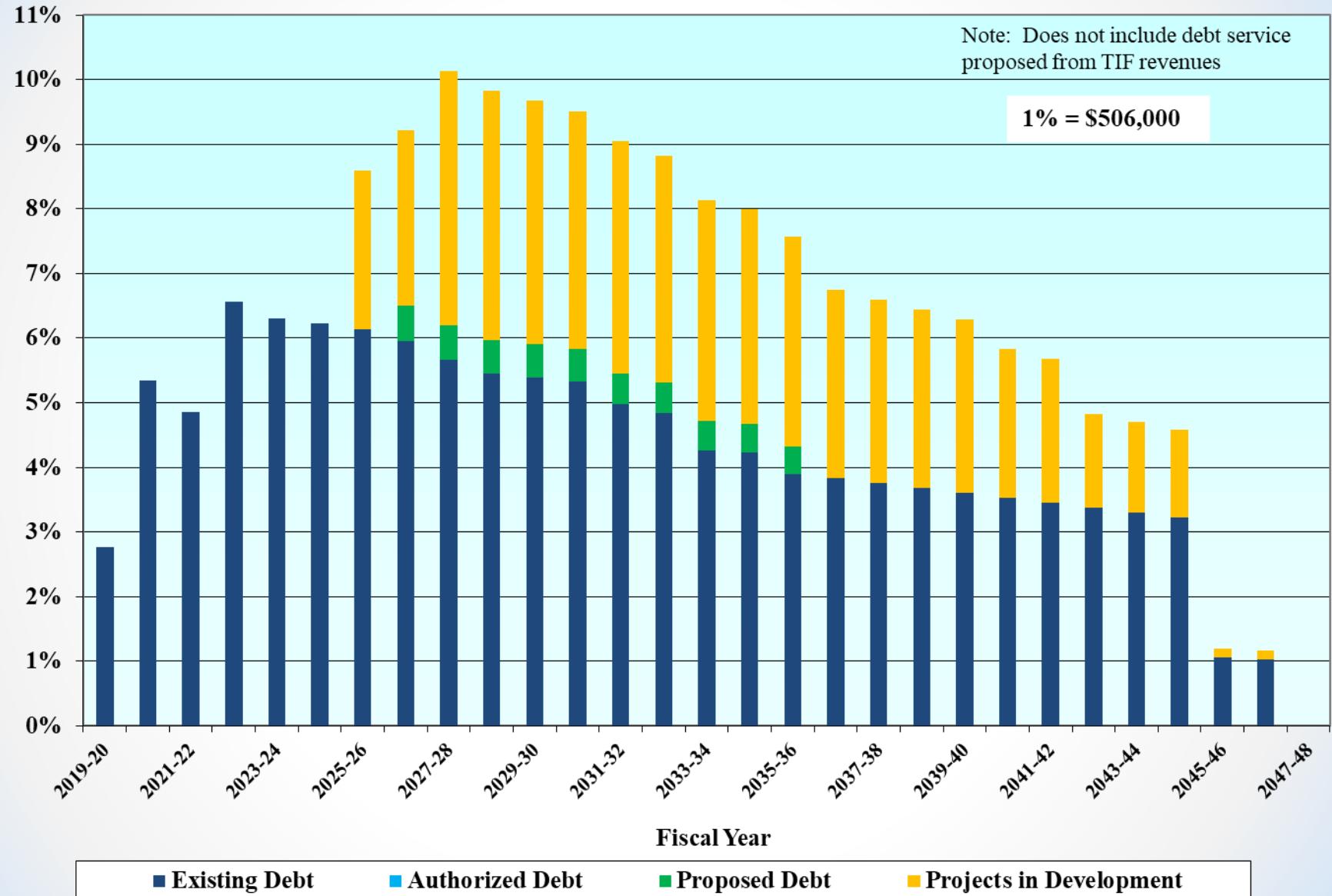
Tax Impact Summary

	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
TAX IMPACT OF RECOMMENDED PROJECTS						
Projects Financed with Debt						
Existing Debt Service						
Existing Debt Service	\$ 3,768,031	\$ 4,729,609	\$ 4,449,639	\$ 4,382,624	\$ 4,212,043	\$ 4,090,112
TIF Revenues	(106,962)	(229,644)	(100,000)	(100,000)	-	-
School Subsidy (estimated)	(1,205,159)	(1,181,192)	(1,156,618)	(1,131,285)	(1,105,193)	(1,076,196)
Existing Debt Service - Net	2,455,910	3,318,773	3,193,021	3,151,339	3,106,850	3,013,916
New Debt Service						
Authorized But Not Issued	-	-	-	-	-	-
Proposed Debt Service	-	-	-	53,550	175,420	447,613
TIF Revenues	-	-	-	(53,550)	(175,420)	(171,463)
New Debt Service - Net	-	-	-	-	-	276,150
Existing and New Debt Service - Net	2,455,910	3,318,773	3,193,021	3,151,339	3,106,850	3,290,066
Change from Previous Year	(250,752)	862,863	(125,752)	(41,682)	(44,489)	183,216
Tax Rate Impact - Debt Service	-0.50%	1.71%	-0.25%	-0.08%	-0.09%	0.36%
Projects Financed with other than Debt						
Non-Debt Sources						
Municipal Revenues	3,395,920	3,416,500	3,556,160	3,722,406	3,890,303	4,034,915
School Revenues	1,045,000	1,426,150	1,086,450	1,203,350	767,600	694,300
Non-Debt Projects	4,440,920	4,842,650	4,642,610	4,925,756	4,657,903	4,729,215
Change from Previous Year	-	401,730	(200,040)	283,146	(267,854)	71,312
Tax Rate Impact - Non-Debt Projects	0.00%	0.79%	-0.40%	0.56%	-0.53%	0.14%
Projects Financed Debt and Non-Debt						
Debt and Non-Debt Projects	6,896,830	8,161,423	7,835,631	8,077,096	7,764,753	8,019,281
Change from Previous Year	(250,752)	1,264,593	(325,792)	241,465	(312,343)	254,528
Tax Rate Impact - Capital Projects	-0.50%	2.50%	-0.64%	0.48%	-0.62%	0.50%

Tax Rate Impact of Debt Service



Including Projects in Development



Exhibits and Project Detail Sheets

- Vehicle/Equipment Replacement and Facility Repair Schedules (pgs 18-25)
- Street & Sidewalk Resurfacing and Rehabilitation (pgs 26-29)
- Recommended for Funding (pgs 29-62)
- In Development (pgs 67-116)
- Not Recommended (pgs 117-134)
-

Vehicle/Equipment Reserves

Public Works Department



Reserve Account # 43000-56000-304					Current Year	Year 1	Year 2	Year 3	Year 4	Year 5	
Vehicle #	Year	Make	Model	Use	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	
16A	2007	John Deere	624J	Wheel Loader w/ plow and wing	255,295						
80	2022	Ford	F-550	Altec AT40-G Aerial Lift Truck	121,038						
22	2016	MB	MSV	Sidewalk Tractor	90,000						
SD-11	1992	Morbark	E-Z 20/36	Wood Chipper	67,000						
25B	2021	Ford	F-450	1-Ton DRW Service Body Truck	57,631						
11	2021	Ford	F-150	Hybrid 1/2-Ton Pick-Up Truck	46,721						
8	1992	Ingersoll-Rand	P185 CWJD	Portable Air Compressor	20,000						
5A	2008	Chevrolet	Trailblazer	Sport Utility (staff)		40,000					
12	2004	GMC	TG3353	Box Truck		65,000					
28A	2015	MB	MSV009	Sidewalk Tractor		150,000					
35A	2014	Freightliner	108SD	Single Axle Dump Truck w/ plow, wing, and integral sander		180,000					
33A	2009	International	7500 SFA 4x2	Single Axle Dump Truck w/ plow, wing, and integral sander			185,000				
51A	2006	John Deere	180 CW	Rubber Tire (or tracked) Excavator			245,000				
27A	2010	GMC	1500 Sierra	1/2-Ton Pick-Up				50,000			
26A	2008	Ford	F-350	1-Ton Stake Body Pick-Up w/lift gate				62,000			
49	2000	Johnston	3000	Johnston Street Sweeper				215,000			
39A	2014	Freightliner	114SD	Tandem Axle Dump Truck w/ plow, wing and integral sander				225,000			
63	1993	Wells Cargo	Trailer	Trailer & culvert Thawer					20,000		
21	2014	MB	MSV	Sidewalk Tractor					150,000		
17A	2013	John Deere	524K	Wheel Loader					200,000		
31A	2016	International	7400	Single Axle Dump Truck Plow/Wing						190,000	
15A	2014	John Deere	524K	Wheel Loader						205,000	
					Total	\$ 657,685	\$ 435,000	\$ 430,000	\$ 552,000	\$ 370,000	\$ 395,000
PW Vehicle/Equipment Reserve											
					Beginning balance	540,823	262,738	222,738	203,538	78,770	153,091
					Additions	379,600	395,000	410,800	427,232	444,321	462,094
					Expenditures	657,685	435,000	430,000	552,000	370,000	395,000
					Ending balance	\$ 262,738	\$ 222,738	\$ 203,538	\$ 78,770	\$ 153,091	\$ 220,185

Street Resurfacing/Rehabilitation

Street	From	To	Treatment	Length(FT)	Thru 6/30/22	FY 2022-23	FY 2023-24	FY 2024-25
Abijah Street	Pine Street	Hawthorne Street	Light Capital W/BTWD	780	\$ 44,000			
Armory Street	Hennessey Avenue	End	Strip and Pave	670	\$ 75,000			
Baribeau Drive	McKeen Street	Pleasant Hill Road	Overlay	4,730	\$ 285,000			
Bowker Street	Harpswell Road	Pine Street	Strip and Pave	3,220	\$ 350,000			
Church Road	Greenwood Road	Pleasant Hill Road	Mill and Fill / Shim & Overlay	8,095	\$ 316,000			
Graham Road	Lisbon Falls Road	End	Light Capital	1,860	\$ 48,000			
Hacker Road	Durham Road	River Road	Light Capital	8,810	\$ 203,000			
Hawthorne Avenue	Chamberlain Avenue	Abijah Street	Light Capital W/BTWD	1,510	\$ 184,000			
Haywood Lane	River Road	End	Light Capital	730	\$ 17,000			
Lisbon Falls Road	River Road	TL	Light Capital	5,110	\$ 118,000			
Miranda Street	Raymond Road	End	Shim/Overlay	1,040	\$ 54,000			
Raymond Road	Church Road	Pleasant Hill Road	Reclaim/Overlay	6,535	\$ 348,000			
Weymouth Street	Stanwood Street	End	Strip and Pave	1,320	\$ 74,000			
Woodside Road	Pleasant Hill Road	Church Road	Mill and Fill / Shim & Overlay	4,450	\$ 199,000			
Bickford Street	Harpswell Road	End	Reclaim	790		\$ 80,000		
Braeman Road	Breckan Road	Meadowbrook Road	Light Capital	370		\$ 15,000		
Breckan Road	Meadbrook Road	End	Light Capital	1,650		\$ 46,000		
Bridge Road	Old Bath Road	End	Reclaim & Binder	7,550		\$ 379,000		
Grant Road	Hillside Road	Old Portland Road	Light Capital	670		\$ 16,000		
Hambleton Ave	Harpswell Road	Garrison Street	Reclaim	830		\$ 93,000		
Heath Street	Garrison	End	Reclaim	350		\$ 43,000		
Hillside Road	Greenwood Road	End	Light Capital	5,710		\$ 132,000		
Jonathan Street	Harpswell Road	End	Reclaim	570		\$ 70,000		
Meadowbrook Road	Maine Street	Breckan Road	Light Capital	3,290		\$ 188,000		
Mere Point Road	Simpson Point Road	Gundalo Gap Road	Mill & Fill and Shim & Overlay	8,280		\$ 493,000		
Quarry Road	Hillside Road	End	Reclaim&Binder and Light Capital	2,050		\$ 161,000		
Simpson Point Road	800' N/O Pennel Way	End	Surface	2,720		\$ 80,000		
Simpson Point Road	Mere Point Road	800' N/O Pennel Way	Shim & Overlay	3,610		\$ 156,000		
Sparwell Lane	Meadowbrook Lane	Dead End	Light Capital	1,500		\$ 40,000		
Stowe Lane	Meadowbrook Road	Sparwell Lane	Light Capital	200		\$ 10,000		
Adams Road	Howards Point	Bull Rock Road	Light Capital	7,700			\$ 178,000	
Bull Rock Road	Harding Road	End	Reconstruct	1,330			\$ 125,000	
Harding Road	Bull Rock Road	Bath Road	Light Capital	2,450			\$ 57,000	
Harding Road	Bath Road	End	Light Capital	2,630			\$ 61,000	
Highland Road	Old Bath Road	Pleasant Hill Road	Reclaim	8,370			\$ 687,000	
Jordan Avenue	Lori Drive	Bath Road	Reclaim	2,960			\$ 359,000	
Pine Street	Bowker Street	Abijah Street	Reclaim	1,060			\$ 118,000	
Pleasant Hill Road	Raymond Road	TL	Light Capital	7,320			\$ 327,000	
Thomas Point Road	CMP	Meadow Road	Light Capital	3,830			\$ 89,000	

Sidewalk Repair and MPI

Town of Brunswick

Proposed Sidewalk Rehabilitation 5 Year Plan (FY2023-2027)

Street	From	To	Length (FT)	Thru 6/30/22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Bath Road (North)	Maine Street	Bath Road Split	225	\$ 10,000					
Maine Street (West)	Boody Street	College Street	175	\$ 10,000					
Maine Street Repairs				\$ 25,000					
Noble (North)	Brunswick Inn	Apartments	275	\$ 25,000					
Sills Drive (East)	College Avenue	Xwalk for Track	225	\$ 10,000					
McKeen Street	At Spring Street				\$ 15,000				
Spring Street (East)	Columbia Avenue	Thompson Street	300		\$ 15,000				
Spring Street (West)	Columbia Avenue	Belmont	350		\$ 20,000				
Spring Street (East)	McKeen Street	Page Street	320		\$ 15,000				
Spring Street (West)	Weymouth Street	Page Street	165		\$ 10,000				
Spring Street (East)	Weymouth Street	Hennessey Avenue	185		\$ 10,000				
Spring Street (East)	Cedar Street	Pleasant Street	550		\$ 25,000				
Longfellow Ave (South)	Maine Street	Coffin Street	1500			\$ 75,000			
Longfellow Ave. (South)	42 Longfellow	Harpswell Road	375			\$ 25,000			
Columbia Ave. (North)	Maine Street	Barrows Street	1850				\$ 85,000		
Columbia Ave. (North)	Barrows Street	School Driveway	600				\$ 35,000		
Cushing Street	Mill Street	Pleasant Street	2500					\$ 120,000	
Cumberland Street	Union Street	Maine Street	900						\$ 45,000
Federal Street (West)	Dunlap Street	Mason Street	225						\$ 15,000
Elm Street	Union Street	Maine Street	1500						\$ 70,000
Total Cost Per Year:				\$ 80,000	\$ 110,000	\$ 100,000	\$ 120,000	\$ 120,000	\$ 130,000
Total Length of Sidewalk Work (Feet):				675	1,870	1,875	2,450	2,500	1,875

Town of Brunswick

Proposed Maine DOT Municipal Partnership Initiative 5 Year Plan (FY2023-2027)

Street	From	To	Length (FT)	Thru 6/30/21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Church Road	Pleasant Street	Woodside Road	6,270	\$ 660,000					
McKeen Street	Church Road	Stanwood Street	5,625		\$ 760,000				
Maine Street	Mere Point Road	Magean Street	4,400			\$ 740,000			
Maine Street	Bath Road	Magean Street	3,170				\$ 645,000		
Maine Street	Lincoln Street	Bath Road	2,655					\$ 850,000	
Federal Street	Bath Road	Mason Street	3,150						\$ 770,000
Total Cost Per Year:				\$ 660,000	\$ 760,000	\$ 740,000	\$ 645,000	\$ 850,000	\$ 770,000
Town Share Per Year:				\$ 330,000	\$ 380,000	\$ 370,000	\$ 322,500	\$ 425,000	\$ 385,000
MaineDOT Share Per Year:				\$ 330,000	\$ 380,000	\$ 370,000	\$ 322,500	\$ 425,000	\$ 385,000
Total Length of Road Work (Feet):				6,270	5,625	4,400	3,170	2,655	3,150
Total Length of Road Work (Miles):				1.2	1.1	0.8	0.6	0.5	0.6

Individual Project Summaries

TOWN OF BRUNSWICK, MAINE CAPITAL OUTLAY PROJECT SUMMARY FY 2023 - 2027							
PROJECT TITLE MaineDOT Municipal Partnership Initiative			PROJECT NO.				
DEPARTMENT Engineering	PROJECT MANAGER Town Engineer	DEPT. PRIORITY					
PROJECT LOCATION MaineDOT Eligible Roads	TIF (Y or N) N	DISTRICT	USEFUL LIFE (years) 20				
PROJECT DESCRIPTION: Describe the project and summarize why the project is necessary. Address evaluation criteria							
<p>MaineDOT's Municipal Partnership Initiative (MPI) is intended to be a demand response program, which can rapidly react to Municipal requests, such as responding to changing local transportation needs on State and State-Aid highways, developing economic opportunities, and safety concerns on or adjacent to these highways. The program is designed to promote partnerships between MaineDOT and municipalities, public utilities, private businesses and other entities by leveraging additional resources on a voluntary basis to match limited state resources. It will make improvements to State and State-Aid highways often utilizing more flexible project delivery methods when the nature of the highway and project allow. The program requires a 50% match from the municipality, the MaineDOT share is capped at \$500,000 per project.</p> <p>MaineDOT Approved Projects: Through 6/30/22 - Church Road (Pleasant Street to Greenwood Road) - Mill and Fill</p> <p>Anticipated Projects: 2022-23 - McKeen Street (Church Road to Stanwood Street) - Mill and Fill with ADA Upgrades 2023-2024 - Maine Street (Magean Street to Mere Point Road) - Mill and Fill with Sidewalk and ADA Upgrades 2024-25 - Maine Street (Bath Road to Park Row) - Mill and Fill with ADA Upgrades 2025-26 - Maine Street (Gilman Avenue to Bath Road) - Mill and Fill to be completed following the Downtown Streetscape Enhancement project 2024-25 - Federal Street (Bath Road to Mason Street) - Mill and Fill with ADA Upgrades</p>							
PROJECT SOURCES AND USES OF FUNDS: (estimates should cover entire cost of project)							
Source of Funds:	2022-23	2023-24	2024-25	2025-26	2026-27	Grand Total	
TIF revenues (BL & BEA)	330,000	395,000	490,000	412,500	467,500	385,000	2,150,000
MaineDOT MPI	330,000	395,000	490,000	412,500	467,500	385,000	2,150,000
TOTAL SOURCES	660,000	790,000	980,000	825,000	935,000	770,000	4,300,000
Use of Funds:	2022-23	2023-24	2024-25	2025-26	2026-27	TOTAL	
Construction	600,000	711,000	890,000	750,000	850,000	700,000	3,901,000
Construction Admin.	60,000	79,000	90,000	75,000	85,000	70,000	399,000
TOTAL USES	660,000	790,000	980,000	825,000	935,000	770,000	4,300,000
What is the source and date of your cost estimate? (e.g. preliminary estimate - 6/30/13, design - 12/31/12, etc.)							
Preliminary budgets based on estimates completed by Town staff.							
CONSISTENCY WITH PLANS AND STUDIES Describe how this project is consistent with the Comprehensive Plan and/or other plans or studies.							
INTERDEPARTMENTAL OR INTERAGENCY IMPACT Explain how this project will impact other departments or agencies. Do you know of any other project with which this project could or should be combined in order to maximize the benefits from each?							
Public Works/Engineering							
IMPACT ON OPERATING BUDGETS Provide an estimate of the annual costs or savings that will result from this project over the next five (5) years. Show savings as negative.							
Type of Cost (Savings)	2022-23	2023-24	2024-25	2025-26	2026-27	TOTAL	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
TOTALS (net)	-	-	-	-	-	-	
Explain the changes in the operating budgets. (i.e. additional personnel, equipment, increased revenues, etc.)							
Reduced costs in maintenance of roadways							
ALTERNATIVES CONSIDERED & EFFECT OF DELAYING THIS PROJECT Describe what was considered as an alternative to this project. What is the effect if this project is not funded or delayed?							
Continued deterioration of roadways							
OTHER CONSIDERATIONS: Discuss any other information that should be considered for this project.							

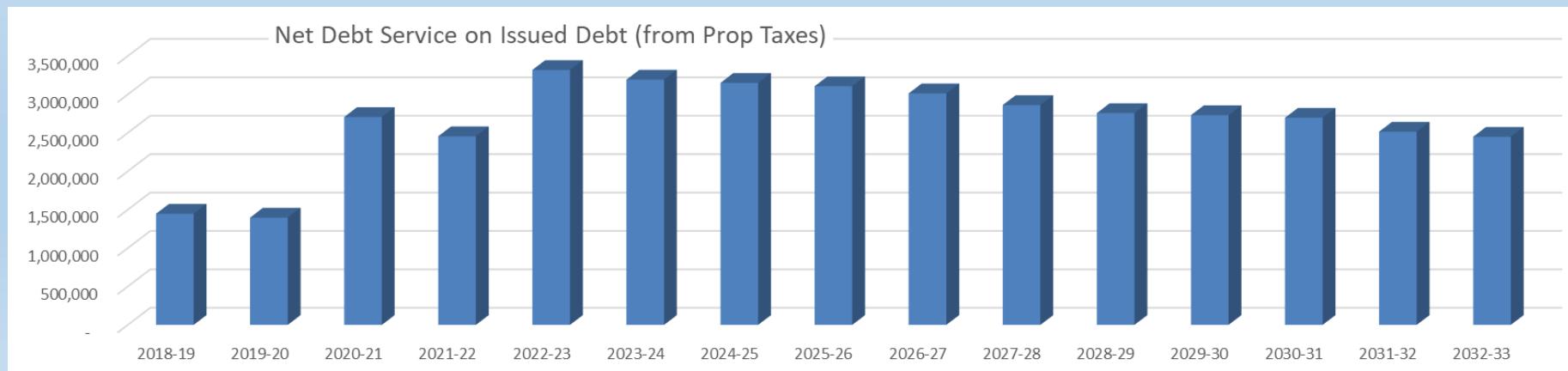
Possible Future Projects (beyond 5-year CIP)

Some Projects in 'Not Recommended' section, PLUS:

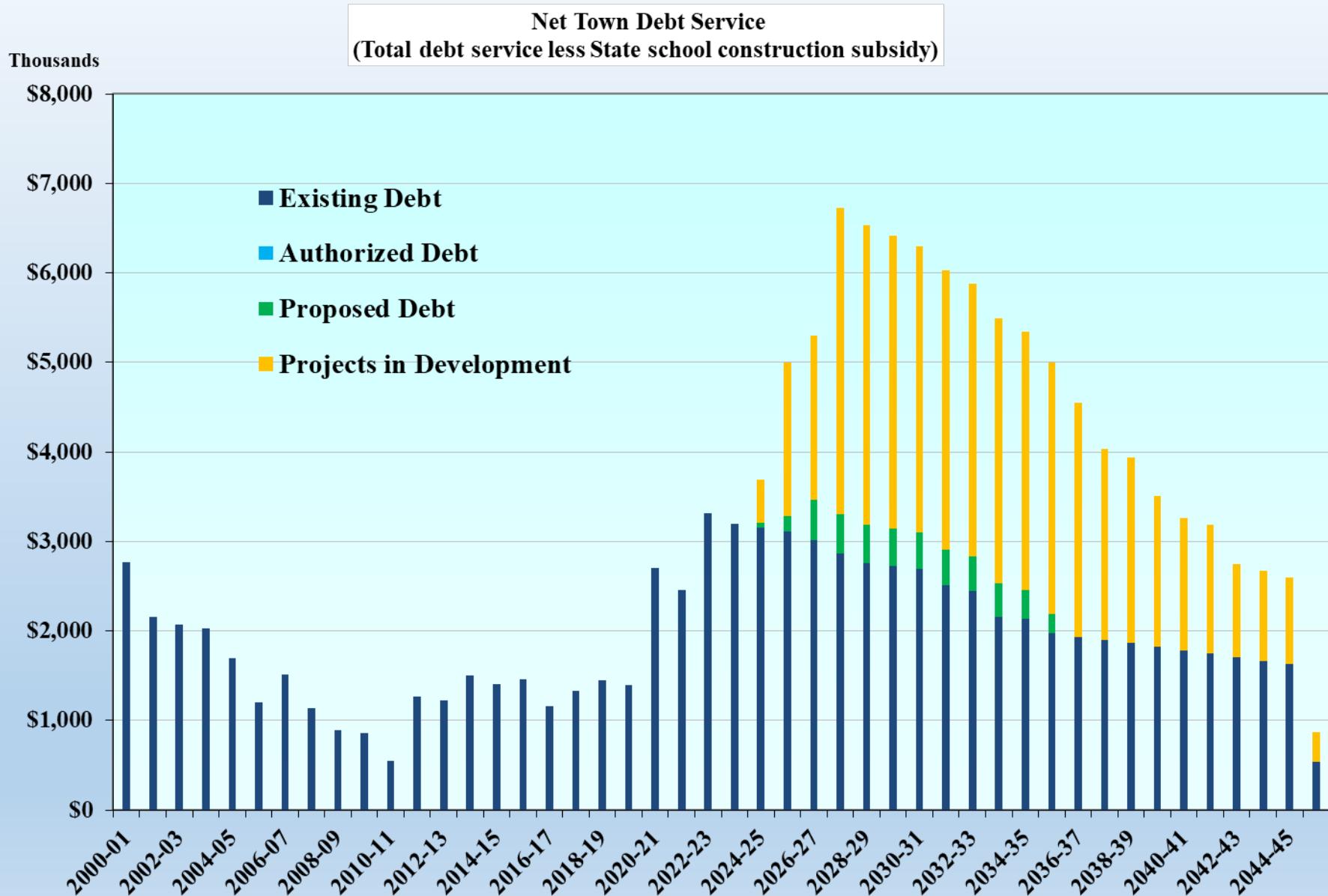
- Sidewalks on Maine Street side streets
- Solid waste management
- MS4 (Municipal Separate Storm Water System)
- Mare Brook culverts
- Brunswick Junior High School?
- Coffin School?
- Old Central Fire Station?
- Brunswick Landing infrastructure?
- Train Station/Visitors Center?

Existing Debt – June 30, 2022

<u>Purpose</u>	<u>Issue Date</u>	<u>Amount Issued</u>	<u>True Interest Cost</u>	<u>Final Maturity Date</u>	<u>Principal Amount Outstanding</u>	<u>2022-23 payment due</u>	
2010 Elementary School	2010	\$21,462,250	2.82%	2031	\$ 9,658,013	\$1,365,413	**
2013 Police Station	2013	5,500,000	2.66%	2033	3,025,000	361,281	
2016 School Renovation (SRRF)	2016	772,862	0.00%	2027	313,255	62,651	
2017 GO Bonds	2017	1,781,000	2.18%	2033	925,000	222,308	
2020 School Renovation (SRRF)	2020	279,360	0.00%	2026	223,488	55,872	
2020 Elementary School	2020	24,450,000	2.17%	2045	23,340,000	1,464,894	
2022 Fire Station & Fire Truck	2022	<u>13,231,000</u>	2.23%	2047	<u>13,231,000</u>	<u>966,819</u>	
		<u>\$ 67,476,472</u>			<u>\$ 50,715,756</u>	<u>\$4,499,238</u>	
							**Est DOE subsidy on 2010 Elem School bond (1,188,414)
							Net debt service <u>\$ 3,310,824</u>



Debt service - looking back and looking forward...



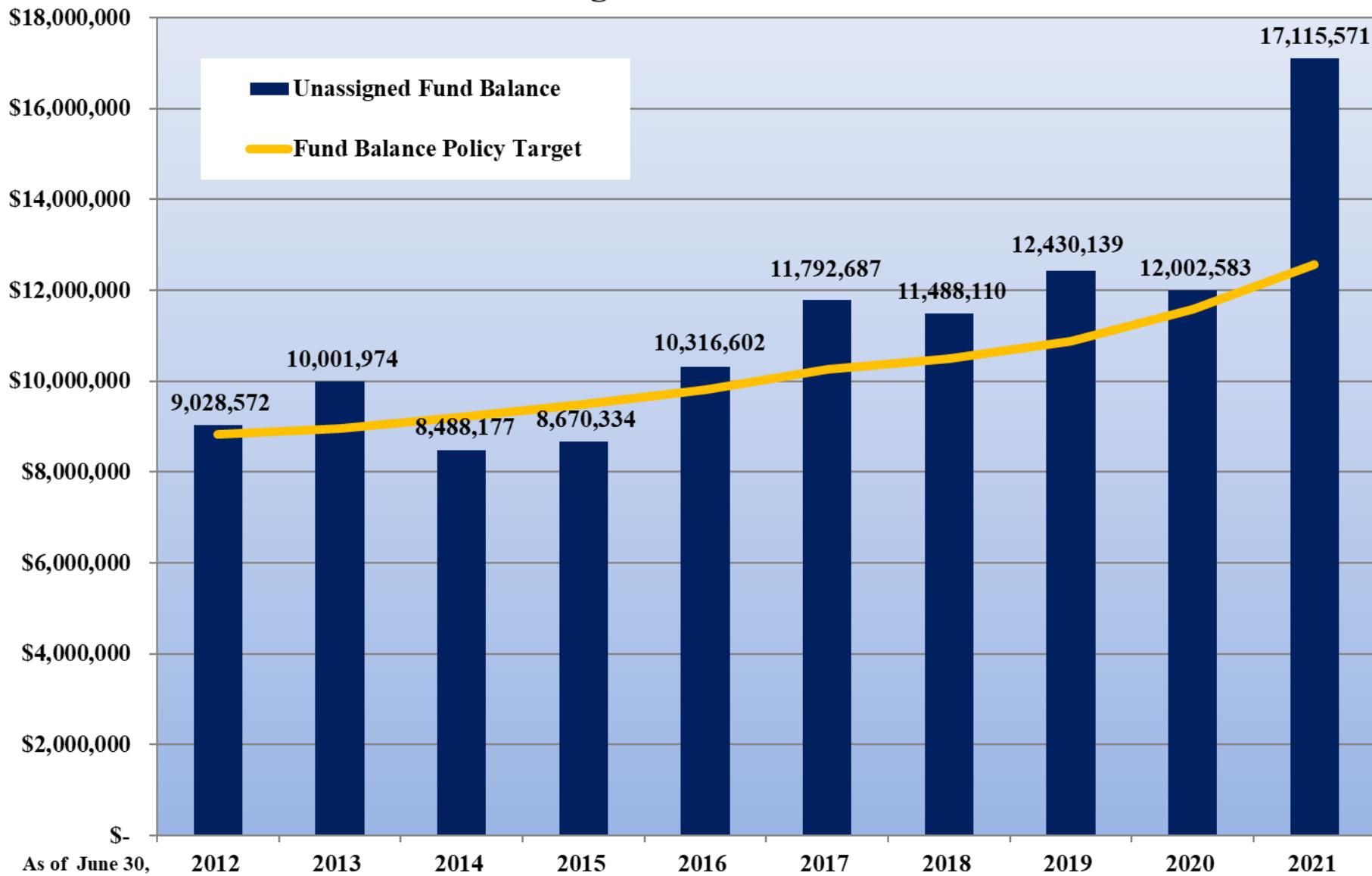
Fund Balance Policy

Adopted October 18, 2010

It is the policy of the Town of Brunswick to maintain unassigned fund balance in the general fund at 16.67% of general fund revenues measured on a GAAP basis. In the event that the unassigned fund balance drops below this level, 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 (3) years.

Amounts in excess of the target shall first be used for capital improvements, or other one-time expenditures, as recommended by the Town Manager and approved by the Town Council.

Town of Brunswick Unassigned Fund Balance



Unassigned Fund Balance

Amounts over target could be used for:
(examples)

- Capital Budget:

- An annual road reconstruction project
- Design/engineering for upcoming capital projects
- Capital projects less than \$325,000

- Emergency appropriations:

- Weather events (flooding, wind storms)
- Browntail moth response
- Unanticipated equipment failures

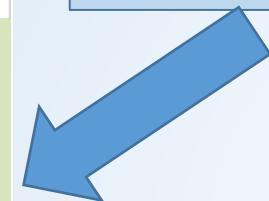
- Budget amendments:

- Unanticipated winter maintenance costs
- Unanticipated legal fees

Uses of Unassigned Fund Balance

	Description	2018-19	2019-20	2020-21	2021-22	2022-23
	Use in Annual Budget	500,000	500,000	650,000	547,000	500,000
	Capital Budget & Assigned Supp	1,251,500	902,500	941,000	515,000	4,926,400
	Starting unassigned FB over/(under) target	995,245	1,556,571	420,702	4,547,291	???
	Supplemental Appropriations:	105,000	-	698,905	-	-
5/24/18	Capital Budget - BHS - Crooker AC	300,000				
5/24/18	Capital Budget - Facilities Reserve	300,000				
5/24/18	Capital Budget - Private Dark Fiber	130,500				
5/24/18	Capital Budget - Kimberley Circle	165,000				
5/24/18	Capital Budget - Moody & Merryman pavin	180,000				
5/24/18	Advance to School Dept for 2 buses	176,000				
9/17/18	Sept 2018 Wind Storm	30,000				
2/19/19	BHS Crooker AC amt not used	(175,000)				
2/19/19	BHS Track	<u>250,000</u>				
		1,356,500				
5/13/19	Capital Budget - Facilities Reserve		300,000			
5/13/19	Capital Budget - Street Resurfacing/Rehabilitation		200,000			
5/13/19	Capital Budget - People Plus Parking Lot		100,000			
5/13/19	Capital Budget - Bath Rd Signal Upgrades		50,000			
5/13/19	Capital Budget - IT Server System Upgrade		<u>252,500</u>			
			902,500			
6/15/20	Capital Budget - LED Streetlights			381,000		
6/15/20	Capital Budget - SCBA Replacement			260,000		
9/8/20	Town Hall HVAC			300,000		
11/2/20	Swinging Bridge Repair			60,000		
4/20/21	BHS Track - forgive advance			<u>638,905</u>		
				1,639,905		
5/13/21	Capital Budget - LED Streetlights				285,000	
5/13/21	Capital Budget - Cumberland St Drainage (design)				20,000	
5/13/21	Capital Budget - Bath Road Culvert (design)				75,000	
5/13/21	Capital Budget - Cardiac Monitors				<u>135,000</u>	
					515,000	
	GF Advance - Merepoint Wastewater Webb Field Rd forcemain				200,000	
	CIP - PW Facility Planning				120,000	
	CIP - Bath Rd Culvert (MDOT grant match)				400,000	
	CIP - Simpsons Point Access				295,400	
	CIP recommended - future years				410,000	
	CIP in development - various projects				<u>3,501,000</u>	
					4,926,400	

In Manager's
Proposed
2023-2027 CIP



February 3, 2022

Summary:**Brunswick, Maine; General Obligation****Credit Profile**

US\$13.856 mil GO bnds ser 2022 due 11/01/2046

<i>Long Term Rating</i>	AA+/Stable	New
Brunswick GO		
<i>Long Term Rating</i>	AA+/Stable	Affirmed
Brunswick 2020 GO bnds		
<i>Long Term Rating</i>	AA+/Stable	Affirmed

Good financial management practices and stable management team

We view the town's management as strong, with good financial policies and practices under our Financial Management Assessment methodology, indicating financial practices exist in most areas.

Management uses conservative assumptions based on historical trend analysis and careful tracking of state aid and local tax revenue when developing the budget. Management monitors budgetary performance and presents monthly reports to department heads, elected officials, and the town manager.

Brunswick maintains a five-year capital improvement program that identifies funding sources and a reserve policy of maintaining an unassigned fund balance at or above 16.6% of budgeted revenue.

Questions?