

Town of Brunswick, Maine
Municipal Budget for July 1, 2017 - June 30, 2018
Manager's Preliminary Budget - Municipal Departments only

	17-18 Actual Budget	18-19 Preliminary Budget	Change	% change
Non-Property Tax Revenues & Sources				
Revenues	5,984,708	6,208,176	223,468	3.7%
Allowance for Deferred Taxes & Abatements	(275,000)	(275,000)	-	0.0%
Adjustments for rounding	(8,498)	-	8,498	
Other Sources	545,000	600,000	55,000	10.1%
State Revenue Sharing	1,138,850	1,138,850	-	0.0%
Uses of Fund Balance	550,000	500,000	(50,000)	-9.1%
Use of State Revenue Sharing Balance	-	80,000	80,000	N/A
Total Revenues & Sources	7,935,060	8,252,026	316,966	4.0%
Expenditures & Transfers Out				
Expenditures	21,742,013	22,662,349	920,336	4.2%
Transfers Out	1,687,703	1,700,958	13,255	0.8%
Total Expenditures & Transfers Out	23,429,716	24,363,307	933,591	4.0%
Municipal net from prop tax	15,494,656	16,111,281	616,625	4.0%
Total net from prop tax	41,630,378			
Budgeted valuation	2,266,215,455	2,275,425,738	9,210,283	0.4%
Municipal Rate (per \$1000)	\$6.84	\$7.08	\$0.24	3.53%
Total Rate (per \$1000)	\$18.37			

Estimated Municipal Depts impact on 2018-19 Tax Rate	1.31%
plus	
Estimated County Tax impact on 2018-19 Tax Rate	<u>0.11%</u>
Total Estimated Munic Depts and County Tax impact on Tax Rate	1.42%

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

		(as amended)								
		2016-17	2017-18	2017-18	2017-18	2017-18	2018-19	Prelim	Manager	Manager
		Actual	Adopted	Adjustments	Adjusted	Estimated	Department	2018-19	Increase/ (Decrease)	Increase/ (Decrease)
								Manager		
<u>Taxes</u>										
111191-41110	Auto Excise Tax	3,445,237	3,240,000	-	3,240,000	3,402,888	3,300,000	3,300,000	60,000	1.85%
111191-41111	Watercraft Excise Tax	25,539	25,000	-	25,000	25,402	25,000	25,000	-	0.00%
111191-41112	Aircraft Excise Tax	2,898	2,900	-	2,900	2,863	2,800	2,800	(100)	-3.45%
111190-41105	Interest on Taxes	84,640	65,000	-	65,000	69,483	70,000	70,000	5,000	7.69%
111190-41106	Tax Lien Costs	14,754	15,000	-	15,000	16,107	15,000	15,000	-	0.00%
111190-41107	Tax Lien Interest	14,863	16,000	-	16,000	22,443	16,000	16,000	-	0.00%
111190-41109	Payments In Lieu Of Taxes (PILOT)	253,326	230,000	-	230,000	260,000	250,000	250,000	20,000	8.70%
	Allowance for Tax Abatements/Deferrals/Adjustments		(283,498)	-	(283,498)	(300,000)	(275,000)	(275,000)	8,498	N/A
		3,841,257	3,310,402	-	3,310,402	3,499,186	3,403,800	3,403,800	93,398	2.82%
<u>Intergovernmental</u>										
131190-43102	State Tax Exemptions	50,845	45,000	-	45,000	45,887	45,000	45,000	-	0.00%
131132-43103	Highway Grant Fund	199,388	199,000	-	199,000	204,128	200,000	200,000	1,000	0.50%
131192-43106	Snowmobile Receipts	1,165	1,200	-	1,200	1,509	1,200	1,200	-	0.00%
131142-43104	Gen. Asst. Reimbursement	30,096	25,000	-	25,000	25,059	25,000	25,000	-	0.00%
131192-43105	Emergency Preparedness	16,025	-	-	-	-	-	-	-	N/A
		297,519	270,200	-	270,200	276,583	271,200	271,200	1,000	0.37%
<u>Administration</u>										
141211-44121	Property Rental	1,200	1,200	-	1,200	1,200	1,200	1,200	-	0.00%
191011-49000	Miscellaneous	9,299	-	-	-	-	-	-	-	N/A
		10,499	1,200	-	1,200	1,200	1,200	1,200	-	0.00%
<u>Finance Department</u>										
121111-42207	Passport Fees	15,975	15,000	-	15,000	17,075	16,000	16,000	1,000	6.67%
121111-42209	Passport Photos	6,015	6,000	-	6,000	6,145	6,000	6,000	-	0.00%
141111-44110	Auto Registration Fees	53,114	50,000	-	50,000	50,217	50,000	50,000	-	0.00%
141111-44111	Boat, ATV, Snowmobile Regs.	1,724	1,500	-	1,500	1,553	1,500	1,500	-	0.00%
191111-49000	Miscellaneous	4,073	2,500	-	2,500	5,448	3,000	3,000	500	20.00%
		80,901	75,000	-	75,000	80,438	76,500	76,500	1,500	2.00%

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

		(as amended)								
		2016-17	2017-18	2017-18	2017-18	2017-18	2018-19	Prelim	Manager	Manager
		Actual	Adopted	Adjustments	Adjusted	Estimated	Department	2018-19	Increase/ (Decrease)	Increase/ (Decrease)
								Manager		
<u>Codes Enforcement</u>										
121411-42100	Building Permits	186,717	160,000	-	160,000	170,000	175,000	175,000	15,000	9.38%
121411-42101	Electrical Permits	41,013	35,000	-	35,000	35,000	35,000	35,000	-	0.00%
121411-42102	Plumbing Permits	27,942	23,000	-	23,000	24,000	25,000	25,000	2,000	8.70%
121411-42103	Zoning Board Fees	45	-	-	-	-	-	-	-	N/A
		255,717	218,000	-	218,000	229,000	235,000	235,000	17,000	7.80%
<u>Town Clerk</u>										
121611-42200	Hunting & Fishing Licenses	881	1,000	-	1,000	600	600	600	(400)	-40.00%
121611-42201	Dog Licenses	2,868	2,550	-	2,550	2,550	2,650	2,650	100	3.92%
121611-42202	Vital Statistics	50,641	48,000	-	48,000	48,000	48,000	48,000	-	0.00%
121611-42203	General Licenses	31,699	27,290	-	27,290	27,290	31,435	31,435	4,145	15.19%
121611-42204	Victualer Licenses	22,625	19,850	-	19,850	19,850	23,135	23,135	3,285	16.55%
121611-42205	Shellfish Licenses	31,800	29,875	-	29,875	29,875	31,775	31,775	1,900	6.36%
121611-42206	Neutered/Spayed Dog License	5,076	4,670	-	4,670	4,670	4,670	4,670	-	0.00%
121611-42208	Postage Fees	24	-	-	-	-	-	-	-	N/A
121611-42210	Mooring Fees	16,600	21,700	-	21,700	16,100	16,100	16,100	(5,600)	-25.81%
151621-45103	Unlicensed Dogs	6,200	6,000	-	6,000	6,000	6,000	6,000	-	0.00%
151611-45108	General License Late Penalty	380	175	-	175	175	225	225	50	28.57%
151611-45109	Mooring Fee Late Penalty	650	750	-	750	750	500	500	(250)	-33.33%
151611-45110	Victualers License Late Penalty	850	225	-	225	225	270	270	45	20.00%
1516121-45111	Shellfish License Late Penalty	-	-	-	-	-	-	-	-	N/A
191611-49000	Miscellaneous	2,026	1,500	-	1,500	1,500	1,750	1,750	250	16.67%
		172,320	163,585	-	163,585	157,585	167,110	167,110	3,525	2.15%
<u>Planning Department</u>										
121911-42300	Planning Fees	36,445	25,000	-	25,000	25,000	28,000	28,000	3,000	12.00%
191911-49000	Miscellaneous	169	200	-	200	150	150	150	(50)	-25.00%
		36,614	25,200	-	25,200	25,150	28,150	28,150	2,950	11.71%

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

		(as amended)								
		2016-17	2017-18	2017-18	2017-18	2017-18	2018-19	Prelim	Manager	Manager
		Actual	Adopted	Adjustments	Adjusted	Estimated	Department	2018-19	Increase/ (Decrease)	Increase/ (Decrease)
								Manager		
<u>Fire Department</u>										
122121-42400	Fire Code Permits	2,425	2,000	-	2,000	1,000	2,000	2,000	-	0.00%
142121-44155	Ambulance Service Fees	1,000,397	850,000	-	850,000	900,000	900,000	900,000	50,000	5.88%
142121-44166	Special Detail, Fire	1,095	2,500	-	2,500	6,509	1,000	1,000	(1,500)	-60.00%
152121-45104	Fire False Alarms	-	1,000	-	1,000	-	1,000	1,000	-	0.00%
152121-45107	Fire Code Violation Fines	-	-	-	-	100	100	100	100	N/A
131122-43505	Emergency Mgmt Planning Grant	3,143	-	-	-	-	-	-	-	N/A
192121-49000	Miscellaneous	1,672	1,000	-	1,000	63	1,000	1,000	-	0.00%
		1,008,732	856,500	-	856,500	907,672	905,100	905,100	48,600	5.67%
<u>Police Department</u>										
122221-42500	Concealed Weapons Permits	535	400	-	400	400	400	400	-	0.00%
122221-42501	Parking Permit Fee	175	300	-	300	300	300	300	-	0.00%
142221-44161	Witness Fees	1,907	1,000	-	1,000	3,000	2,000	2,000	1,000	100.00%
142221-44162	Police Reports	3,513	3,500	-	3,500	3,500	3,500	3,500	-	0.00%
142221-44163	School Resource Officer	86,000	89,500	-	89,500	89,500	92,000	92,000	2,500	2.79%
142221-44165	Special Details	4,051	3,000	-	3,000	3,000	3,000	3,000	-	0.00%
142221-44167	Dispatch Services Fees	147,730	148,073	-	148,073	152,270	152,516	152,516	4,443	3.00%
152221-45100	Ordinance Fines	991	800	-	800	650	800	800	-	0.00%
152221-45101	Parking Violations	31,664	30,000	-	30,000	38,400	30,000	30,000	-	0.00%
152221-45102	Leash Law Receipts	650	500	-	500	150	500	500	-	0.00%
152221-45105	False Alarm Fines	275	50	-	50	350	100	100	50	100.00%
152221-45106	Restitution	560	-	-	-	-	-	-	-	N/A
192221-49000	Miscellaneous	1,625	10,000	-	10,000	50,000	-	-	(10,000)	-100.00%
		279,676	287,123	-	287,123	341,520	285,116	285,116	(2,007)	-0.70%
<u>Public Works Department</u>										
123131-42600	Opening Permits	17,590	21,000	-	21,000	23,970	21,000	21,000	-	0.00%
143131-44174	Labor & Materials	79	-	-	-	63	-	-	-	N/A
143431-44175	Solid Waste Recycling	18,813	15,000	-	15,000	16,251	15,000	15,000	-	0.00%
193131-49000	Miscellaneous	26,796	1,500	-	1,500	1,688	1,500	1,500	-	0.00%
		63,278	37,500	-	37,500	41,972	37,500	37,500	-	0.00%

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

		(as amended)								
		2016-17	2017-18	2017-18	2017-18	2017-18	2018-19	Prelim	Manager	Manager
		Actual	Adopted	Adjustments	Adjusted	Estimated	Department	2018-19	Increase/ (Decrease)	Increase/ (Decrease)
								Manager		
<u>General Assistance</u>										
194141-49103	General Assistance Recovery	500	-	-	-	-	-	-	-	N/A
194141-49000	Human Services Misc	159	-	-	-	-	-	-	-	N/A
		659	-	-	-	-	-	-	-	N/A
<u>Parks and Recreation</u>										
145051-44121	Rental of Property	2,770	1,500	-	1,500	1,500	1,500	1,500	-	0.00%
195051-49000	Recreation Misc.	1,742	-	-	-	2,000	1,000	1,000	1,000	N/A
		4,512	1,500	-	1,500	3,500	2,500	2,500	1,000	66.67%
<u>Unclassified</u>										
191192-49100	CATV Fees	289,880	275,000	-	275,000	288,723	275,000	275,000	-	0.00%
161193-46100	Interest on General Funds	146,700	150,000	-	150,000	219,966	175,000	215,000	65,000	43.33%
191111-49101	Workers Comp. Dividend	14,751	-	-	-	17,847	-	-	-	N/A
191111-49106	Workers Comp. Proceeds	11,325	-	-	-	17,749	-	-	-	N/A
191111-49104	Prop & Casualty Dividend	9,926	-	-	-	8,886	-	-	-	N/A
191111-49105	Postage & Handling	2	-	-	-	1	-	-	-	N/A
171952-47000	From BDC	30,000	30,000	-	30,000	30,000	30,000	30,000	-	0.00%
		502,584	455,000	-	455,000	583,172	480,000	520,000	65,000	14.29%
	TOTAL MUNICIPAL REVENUE	6,554,268	5,701,210	-	5,701,210	6,146,978	5,893,176	5,933,176	231,966	4.07%

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

		(as amended)					Prelim	Manager	Manager	
	2016-17	2017-18	2017-18	2017-18	2017-18	2018-19	2018-19	Increase/	Increase/	
	Actual	Adopted	Adjustments	Adjusted	Estimated	Department	Manager	(Decrease)	(Decrease)	
<u>Other Sources</u>										
191194-49150	Sale of General Assets	59,606	-	-	-	5,376	-	-	-	N/A
192294-49153	Sale of Vehicles - Police	982	-	-	-	-	-	-	-	N/A
199980-48100	Special Revenue (TIF) Funds	514,000	545,000	-	545,000	545,000	600,000	600,000	55,000	10.09%
	Other Sources	-	-	-	-	-	-	-	-	N/A
131192-43101	Revenue Sharing	1,122,790	1,138,850	-	1,138,850	1,138,850	1,138,850	1,138,850	-	0.00%
	TOTAL OTHER SOURCES	1,697,378	1,683,850	-	1,683,850	1,689,226	1,738,850	1,738,850	55,000	3.27%
<u>Use of General Fund Balances</u>										
181100-48000	Unassigned Fund Balance	-	550,000	-	550,000	-	500,000	500,000	(50,000)	-9.09%
181100-48001	State Revenue Sharing Balance	-	-	-	-	-	-	80,000	80,000	0.00%
	TOTAL USE OF BALANCES	-	550,000	-	550,000	-	500,000	580,000	30,000	5.45%
	TOTAL MUNICIPAL SOURCES	8,251,646	7,935,060	-	7,935,060	7,836,204	8,132,026	8,252,026	316,966	3.99%

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

	2016-17 Expended	2017-18 Budget	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	Prelim 2018-19 Manager	Prelim Manager Increase/ (Decrease)	Prelim Manager Increase/ (Decrease)
<u>General Government</u>									
Administration	623,057	645,664	-	645,664	506,655	646,955	656,026	10,362	1.60%
Finance	708,957	751,160	-	751,160	761,293	761,220	761,220	10,060	1.34%
Technology Services	361,472	387,624	35,139	422,763	409,080	396,599	396,599	8,975	2.32%
Municipal Officers	81,135	85,915	-	85,915	85,351	89,415	89,415	3,500	4.07%
Municipal Building 85 Union	213,828	219,299	6,934	226,233	194,622	215,435	177,899	(41,400)	-18.88%
Risk Management	448,388	481,470	-	481,470	450,968	490,172	490,172	8,702	1.81%
Cable TV	61,801	72,889	-	72,889	72,524	80,124	80,124	7,235	9.93%
Assessing	282,243	309,815	-	309,815	277,798	301,933	301,933	(7,882)	-2.54%
Town Clerk & Elections	337,795	349,666	-	349,666	326,982	382,092	365,102	15,436	4.41%
Planning	490,590	530,443	10,600	541,043	503,893	613,825	621,451	91,008	17.16%
Economic Development	115,711	166,806	-	166,806	156,540	128,139	128,139	(38,667)	-23.18%
	3,724,977	4,000,751	52,673	4,053,424	3,745,706	4,105,909	4,068,080	67,329	1.68%
<u>Public Safety</u>									
Fire Department	3,210,400	3,368,224	-	3,368,224	3,334,344	3,454,111	3,450,611	82,387	2.45%
Central Fire Station	33,946	41,300	-	41,300	37,648	46,500	46,500	5,200	12.59%
Emerson Fire Station	50,673	56,525	-	56,525	52,047	61,225	61,225	4,700	8.31%
Police Department	3,563,153	3,890,604	-	3,890,604	3,816,758	4,157,868	4,077,318	186,714	4.80%
Emergency Services Dispatch	755,013	837,231	-	837,231	824,603	848,903	848,903	11,672	1.39%
Police Station Building	86,933	110,105	-	110,105	79,235	112,098	112,098	1,993	1.81%
Marine Resources	180,261	203,344	-	203,344	145,730	233,839	221,839	18,495	9.10%
Streetlights	219,495	221,000	-	221,000	218,750	220,000	220,000	(1,000)	-0.45%
Traffic Signals	11,187	31,600	-	31,600	39,600	31,600	31,600	-	0.00%
Fire Suppression (Hydrants)	448,227	470,000	-	470,000	470,000	493,500	493,500	23,500	5.00%
Emergency Management	1,160	2,000	-	2,000	1,500	2,000	2,000	-	0.00%
	8,560,448	9,231,933	-	9,231,933	9,020,215	9,661,644	9,565,594	333,661	3.61%

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

	2016-17 Expended	2017-18 Budget	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	Prelim 2018-19 Manager	Prelim Manager Increase/ (Decrease)	Prelim Manager Increase/ (Decrease)
<u>Public Works</u>									
Administration	477,613	578,697	-	578,697	474,837	581,324	590,058	11,361	1.96%
General Maintenance	1,653,133	1,759,636	-	1,759,636	1,637,447	1,864,194	1,858,369	98,733	5.61%
Refuse Collection & Disposal	626,300	650,343	-	650,343	646,068	658,040	658,040	7,697	1.18%
Recycling	330,848	335,548	-	335,548	332,763	341,717	341,717	6,169	1.84%
Central Garage	605,376	703,099	-	703,099	651,186	757,073	741,073	37,974	5.40%
	3,693,270	4,027,323	-	4,027,323	3,742,301	4,202,348	4,189,257	161,934	4.02%
<u>Human Services</u>									
General Assistance	137,131	178,008	45	178,053	165,935	180,999	180,999	2,991	1.68%
Health & Social Services	2,790	2,766	-	2,766	2,821	2,826	2,826	60	2.17%
	139,921	180,774	45	180,819	168,756	183,825	183,825	3,051	1.69%
<u>Recreation & Culture</u>									
Recreation Administration	429,043	437,193	-	437,193	457,512	455,309	455,309	18,116	4.14%
Buildings & Grounds Maintenance	697,593	795,050	56,193	851,243	818,573	1,018,278	895,868	100,818	12.68%
Recreation Building	143,644	193,177	46,661	239,838	229,356	220,229	220,229	27,052	14.00%
Teen Center	16,000	17,000	-	17,000	17,000	20,000	17,525	525	3.09%
People Plus Center	126,700	129,060	-	129,060	123,060	146,000	132,750	3,690	2.86%
Curtis Memorial Library	1,358,500	1,441,425	15,000	1,456,425	1,456,425	1,543,360	1,484,360	42,935	2.98%
	2,771,480	3,012,905	117,854	3,130,759	3,101,926	3,403,176	3,206,041	193,136	6.41%

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

	2016-17 Expended	2017-18 Budget	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	Prelim 2018-19 Manager	Prelim Manager Increase/ (Decrease)	Prelim Manager Increase/ (Decrease)
<u>Unclassified</u>									
Promotion & Development	163,136	240,541	(4,500)	236,041	127,782	287,094	286,094	45,553	18.94%
Additional School Assistance	10,000	10,000	-	10,000	10,000	10,000	10,000	-	0.00%
Cemetery Care	5,120	7,000	-	7,000	2,000	3,000	3,000	(4,000)	-57.14%
Contingency Reserve	(148,388)	157,500	-	157,500	(120,000)	158,000	158,000	500	0.32%
	29,868	415,041	(4,500)	410,541	19,782	458,094	457,094	42,053	10.13%
<u>Debt Service</u>									
Principal & Interest Payments	852,650	873,286	-	873,286	873,286	992,458	992,458	119,172	13.65%
	852,650	873,286	-	873,286	873,286	992,458	992,458	119,172	13.65%
Total Expenditures	19,772,614	21,742,013	166,072	21,908,085	20,671,972	23,007,454	22,662,349	920,336	4.23%
<u>Other Uses of Funds</u>									
To Other Funds - Special Revenue	4,500	-	4,500	4,500	-	-	-	-	-
To Other Funds - Capital	1,299,828	1,462,703	-	1,462,703	-	2,120,958	1,475,958	13,255	0.91%
To Other Funds - Enterprise	194,000	225,000	-	225,000	-	225,000	225,000	-	0.00%
Total Other Uses	1,498,328	1,687,703	4,500	1,692,203	-	2,345,958	1,700,958	13,255	0.79%
TOTAL EXPENDITURES & OTHER USES	21,270,942	23,429,716	170,572	23,600,288	20,671,972	25,353,412	24,363,307	933,591	3.98%