

*Town of Brunswick, Maine*

# Manager's Report

Back- up  
materials

# Town of Brunswick, Maine

## OFFICE OF THE TOWN MANAGER

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### MEMORANDUM

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**TO:** Town Council

**FROM:** Julia Henze, Town Manager

**DATE:** January 14, 2026

**SUBJECT:** Town Manager's Report  
January 20, 2026 – Town Council Meeting

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#### ***Financial Reports – December 2025 (a)***

The summary revenue and expenditure budget reports are attached here, reflecting 2025-26 activity through December 31, 2025. Excise Tax collected was lower than November last year by \$52,638, but above budgeted for the month by \$19,904, currently above YTD budgeted by \$339,194. State Revenue Sharing in November was lower than last year by \$29,731 and continues to track below the anticipated YTD budget as of December by a total of \$496,368. We will continue to watch this revenue in relation to other revenues and expenditures.

On the expenditure report, total expenditures recorded in December are in line with expectation. With the weather since mid December we are watching certain lines. While December overtime costs for Public Works and Parks staff were not higher than last year, we expect that January will show an increase.

#### ***2024-25 Annual Comprehensive Financial Report (ACFR) / Popular Annual Report (PAFR) (b)***

The auditors completed their review of the Town's 2024-25 financial reports on December 29, 2025, just before the filing deadlines with the Government Financial Officers Association and the Municipal Securities Rulemaking Board and the Maine Department of Education. The Finance Committee reviewed drafts of the reports in their December meeting, and the final reports had only minor typo corrections. I'm pleased to report that the auditors gave the financial statements a 'clean' opinion.

Hard copies of the final Annual Comprehensive Financial Report (ACFR) and Popular Annual Financial Report (PAFR) were given to the Council at their retreat. These and all prior year reports are available on the Town's website at <https://brunswickme.gov/163/Financial-Reports>. We also have printed copies of the PAFR for general distribution and will make these available all year at various spots in Town Hall. Please reach out to the Finance Department at (207) 725-6652 if you would like a printed copy.

#### ***FY 2026-27 Budget and 2027-2031 Capital Improvement Program (c)***

Now that the 2024-25 financials are complete, we are getting into the upcoming budget process. The proposed meeting schedule for the 2026-27 Budget and 2027-31 CIP was provided to the Council in their 2026 retreat, and is attached again here. This schedule has changed since the Council/School Board workshop in November, but essentially still follows the same pattern as in

recent years, and has been coordinated with the School Department's budget workshop schedule.

Please note that the usual CIP schedule was disrupted this year, and the CIP workshops in the fall included presentations of individual projects, but the full CIP document has not been developed. The Council will only receive the draft CIP next week at the January 26<sup>th</sup> CIP workshop. If additional workshops are needed we will be sure to schedule those.

***Dog Licensing reminder (d)***

It's time to renew your dog's license! To avoid a \$25 late fee, please complete the renewal by January 31, 2026. The Town uses the state system, so any reminder notices will come from the state, not the Clerk's office. If your dog's rabies vaccination has expired since last year, please bring a copy of the updated certificate. You may also renew by mail. If you have questions, please visit: <https://brunswickme.gov/292/Dog-Licenses> or call the Town Clerk's office at 207-725-6658.

***Brunswick Comprehensive Plan (e)***

I'm pleased to report that the Planning Department received notice from the Maine Office of Community Affairs that the Brunswick Comprehensive Plan has been accepted for review. Since its adoption by the Town Council on December 15, Brunswick's new Comprehensive Plan, *One Brunswick, Beautifully Balanced*, entered the State's statutory review process under Chapter 208, with public and state agency comments due by February 11, 2026. The plan is posted on the State's website for review, and the State's consistency determination is expected by March 5, 2026.

***Restoration Advisory Board Update (f)***

David Page, Brunswick Area Citizens for a Safe Environment (BACSE) will provide this report to the Council.

**Attachments:**

December 2025 Budget Reports  
2026-27 Budget and 2027-2031 CIP Workshop Schedule

# DECEMBER 2025 EXPENDITURE REPORT

FOR 2026 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
00 Trans to Other Funds	4,328,623	6,596,143	6,596,143.00	.00	.00	.00	100.0%
10 General Government	7,256,468	7,479,483	3,459,199.09	741,454.85	268,656.30	3,751,627.20	49.8%
20 Public Safety	15,020,596	15,040,128	7,163,376.04	1,117,049.33	69,119.63	7,807,632.70	48.1%
30 Public Works	6,893,458	6,912,103	2,705,826.13	623,509.76	795,814.72	3,410,462.40	50.7%
40 Human Services	601,691	601,691	225,301.27	32,511.43	5,370.45	371,019.28	38.3%
45 Education	57,709,853	57,709,853	23,861,655.09	3,919,486.79	.00	33,848,197.91	41.3%
50 Recreation and Culture	5,095,427	5,164,991	2,517,439.72	379,344.31	63,350.16	2,584,200.74	50.0%
60 Intergovernmental	2,181,757	2,181,757	2,181,757.00	.00	.00	.00	100.0%
70 Unclassified	1,084,140	1,084,140	281,410.89	3,092.86	3,200.00	799,529.11	26.3%
80 Debt Service	1,794,565	1,794,565	1,602,314.09	501,375.29	.00	192,250.91	89.3%
GRAND TOTAL	101,966,578	104,564,854	50,594,422.32	7,317,824.62	1,205,511.26	52,764,920.25	49.5%

\*\* END OF REPORT - Generated by Julia Henze \*\*

# DECEMBER 2025 REVENUE REPORT

FOR 2026 06

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
10 Taxes	66,973,869	66,973,869	65,326,277.14	1,553,421.23	1,647,591.86	97.5%
20 Licenses & Fees	586,716	586,716	443,689.15	77,118.99	143,026.85	75.6%
30 Intergovernmental	24,084,703	24,084,703	13,151,831.42	2,200,592.12	10,932,871.58	54.6%
40 Charges for services	2,236,785	2,236,785	1,321,198.71	277,772.74	915,586.29	59.1%
50 Fines & Penalties	50,235	50,235	30,710.20	6,132.00	19,524.80	61.1%
60 Interest earned	1,500,000	1,500,000	843,937.94	181,933.43	656,062.06	56.3%
70 Donations	25,000	25,000	.00	.00	25,000.00	.0%
80 Use of fund balance	4,670,000	6,937,520	.00	.00	6,937,520.00	.0%
90 Other	1,839,270	1,839,270	1,580,331.14	1,466,638.14	258,938.86	85.9%
GRAND TOTAL	101,966,578	104,234,098	82,697,975.70	5,763,608.65	21,536,122.30	79.3%

\*\* END OF REPORT - Generated by Julia Henze \*\*

**Town of Brunswick**  
**2026-27 Budget and 2027-2031 CIP**  
**Town Council Meeting Calendar**

RESPONSIBLE	DATE	DAY	TIME	*	ACTION	COMMENTS
Council	1/5/2026	Mon	6:30 PM		Regular Council Meeting Inauguration	
Council	1/20/2026	Tue	6:30 PM		Regular Council Meeting	
Council/FC	1/26/2026	Mon	6:30 PM	CIP	CIP Workshop	2027-2031 CIP DRAFT #1
Council	2/2/2026	Mon	6:30 PM		Regular Council Meeting	
Council/FC	2/9/2026	Mon	6:30 PM	CIP	CIP Workshop	
Depts	2/5/2026	Thu		Budg		Munic Dept Personnel Budgets Due
Depts	2/12/2026	Thu		Budg		Benefits back to departments
Council	2/17/2026	Tue	6:30 PM		Regular Council Meeting	
Depts	2/19/2026	Thu		Budg		Munic Dept Budgets Due; Mgr's review begins
Council/FC	2/23/2026	Mon	6:30 PM	CIP	CIP Workshop	
Council	3/2/2026	Mon	6:30 PM		Regular Council Meeting	Council Receives Mgr's CIP
Council	3/9/2026	Mon	6:30 PM	Budg CIP	Council Workshop	Council Budget/CIP Workshop; Mgr's prelim budget
Council	3/16/2026	Mon	6:30 PM		Regular Council Meeting	
Council	3/23/2026	Mon	6:30 PM	Budg CIP	Council Workshop	Council Budget/CIP Workshop;
Council	3/30/2026	Mon	6:30 PM	Budg CIP	Council Workshop	Council Budget/CIP Workshop;
Council	4/6/2026	Mon	6:30 PM		Regular Council Meeting	
Council	4/9/2026	Thu	6:30 PM	Budg CIP	Council Workshop and Special Council Meeting (set Public Hearing)	Council Budget/CIP Workshop & Meeting; <b>Receive Mgr's budget</b> <b>Set Budget/CIP Public Hearing</b>
Council	4/13/2026	Mon	6:30 PM	Budg CIP	Council Workshop	Council Budget/CIP Workshop School Dept Presentation
Council	4/21/2026	Tue	6:30 PM		Regular Council Meeting	
Council	4/23/2026	Thu	6:30 PM	Budg CIP	Special Council Meeting (Public Hearing)	<b>Budget &amp; CIP Public Hearing - Charter Sec 502</b>
Council	4/27/2026	Mon	6:30 PM	Budg CIP	Council Workshop	Council Budget/CIP Workshop
Council	4/29/2026	Wed	6:30 PM	Budg CIP	Council Workshop	Council Budget/CIP Workshop
Council	5/4/2026	Mon	6:30 PM		Regular Council Meeting	
Council	5/6/2026	Wed	6:30 PM	Budg CIP	OPTIONAL Council Workshop	Council Budget/CIP Workshop

**Town of Brunswick**  
**2026-27 Budget and 2027-2031 CIP**  
**Town Council Meeting Calendar**

RESPONSIBLE	DATE	DAY	TIME	*	ACTION	COMMENTS
Council	5/11/2026	Mon	6:30 PM	Budg CIP	Special Council Meeting (Budget & CIP Adoption)	Budget & CIP Adoption - 10 or More Days after Public Hearing; within 45 days of Referendum
Council	6/1/2026	Mon	6:30 PM		Regular Council Meeting	
Public	6/9/2026	Tue	8:00 AM	Budg	Election	School Budget Referendum - 20-A MRSA 1486
Council	6/15/2026	Mon	6:30 PM		Regular Council Meeting	
Council	6/29/2026	Mon	5:00 PM		Special Council Meeting 2025-26 Year-end	
Council	7/6/2026	Mon	6:30 PM		Regular Council Meeting	
Council	7/20/2026	Mon	6:30 PM		Regular Council Meeting	
Council	8/3/2026	Mon	6:30 PM		Regular Council Meeting	
Council	8/17/2026	Mon	6:30 PM		Regular Council Meeting	
Council	9/8/2026	Tue	6:30 PM		Regular Council Meeting	
Council	9/21/2026	Mon	6:30 PM		Regular Council Meeting	
Council	10/5/2026	Mon	6:30 PM		Regular Council Meeting	
Council/FC	10/12/2026	Mon	6:30 PM	CIP	CIP Workshop 2028-2032 CIP DRAFT #1	
Council	10/19/2026	Mon	6:30 PM		Regular Council Meeting	
Council/FC	10/26/2026	Mon	6:30 PM	CIP	CIP Workshop	
Council	11/2/2026	Mon	6:30 PM		Regular Council Meeting	
Council/FC	11/9/2026	Mon	6:30 PM	CIP	CIP Workshop	
Council	11/16/2026	Mon	6:30 PM		Regular Council Meeting	
Council/FC	11/23/2026	Mon	6:30 PM	CIP	CIP Workshop	
Council	12/7/2026	Mon	6:30 PM		Regular Council Meeting	
Council/FC	12/14/2026	Mon	6:30 PM	CIP	CIP Workshop	
Council	12/21/2026	Mon	6:30 PM		Regular Council Meeting	