

TOWN OF BRUNSWICK, MAINE

**A Resolution Amending the Municipal Budget
For the Period July 1, 2021 to June 30, 2022**

WHEREAS, pursuant to the Charter of the Town of Brunswick, Maine (the “Charter”), the Town Council of the Town of Brunswick (the “Town Council” and the “Town”), adopted a budget for the period beginning on July 1, 2021 and ending on June 30, 2022, (“Municipal Budget” and the “2021-22 Fiscal Year”); and

WHEREAS, in the Municipal Budget adopted on May 13, 2021, the Town estimated the amount to be received in State Revenue Sharing (“Revenue Sharing”) at \$2,450,000; and

WHEREAS, subsequent to the adoption of the Municipal Budget, the Maine Legislature adopted a budget for the State of Maine for the period beginning July 1, 2021 and ending June 30, 2022 (the “State Budget”); and

WHEREAS, the adopted State Budget increased the amount of State funding to be distributed to Maine municipalities through the State Revenue Sharing Program; and

WHEREAS, the Town projects the State’s budget increase will result in a \$689,900 increase to the Town’s 2021-22 State Revenue Sharing estimate; and

WHEREAS, for the adopted Municipal Budget, the Town estimated the April 1, 2021 property value increase at 1%; and

WHEREAS, the Town Assessor has subsequently estimated that the April 1, 2021 assessed property values will increase by approximately 2.25%; and

WHEREAS, prior to the adoption of the Municipal Budget the Town Council indicated its intent to consider amending the Municipal Budget if the situation changed; and

WHEREAS, Section 504 of the Charter of the Town of Brunswick provides a method for amending the Municipal Budget; and

WHEREAS, the Town Council has held a public hearing on the proposed amendments to the Municipal Budget at least ten days prior to the adoption of this resolution;

NOW THEREFORE BE IT RESOLVED:

That the following amounts be appropriated to the several functions or purposes herein, and that the revenue estimates be adopted in the following amounts, all for the fiscal year **July 1, 2021 to June 30, 2022**

	<u>Adopted Budget</u>	<u>Amendment</u>	<u>Amended Budget</u>
EXPENDITURES (FUNCTIONS)			
General Government	\$ 5,033,811	\$ -	\$ 5,033,811
Public Safety	11,232,799	-	11,232,799
Public Works	4,612,714	-	4,612,714
Human Services	651,047	-	651,047
Education	43,651,333	-	43,651,333
Recreation & Culture	3,620,137	-	3,620,137
County Tax	1,664,113	-	1,664,113
Unclassified	766,379	-	766,379
Debt Service	936,659	-	936,659
TOTAL EXPENDITURES	\$ 72,168,992	\$ -	\$ 72,168,992
OTHER USES OF FUNDS (FUNCTIONS)			
Transfer to Special Revenue	\$ 70,000	\$ -	\$ 70,000
Transfer to Capital Projects - Municipal	2,695,920	700,000	3,395,920
Transfer to Enterprise Fund	125,000	-	125,000
TOTAL OTHER USES	\$ 2,890,920	\$ 700,000	\$ 3,590,920
TOTAL EXPENDITURES & OTHER USES	\$ 75,059,912	\$ 700,000	\$ 75,759,912

	<u>Adopted Budget</u>	<u>Amendment</u>	<u>Amended Budget</u>
REVENUES (SOURCES)			
Non-property Taxes	\$ 4,031,000	\$ -	\$ 4,031,000
Licenses and Fees	585,242	-	585,242
Intergovernmental	12,007,594	-	12,007,594
Charges for Services	1,687,461	-	1,687,461
Fines and Penalties	30,475	-	30,475
Interest	50,000	-	50,000
Donations and Contributions	25,000	-	25,000
Unclassified	338,383	-	338,383
TOTAL REVENUES	\$ 18,755,155	\$ -	\$ 18,755,155
OTHER SOURCES, AND USE OF FUND BALANCES			
Other Sources	\$ 807,122	\$ -	\$ 807,122
Use of Fund Balances	2,651,221	50,000	2,701,221
TOTAL OTHER SOURCES, AND USE OF FUND BALAN	\$ 3,458,343	\$ 50,000	\$ 3,508,343
TOTAL REVENUES, OTHER SOURCES AND USE OF FUND BALANCES	\$ 22,213,498	\$ 50,000	\$ 22,263,498
PROPERTY TAXES			
Total Expenditures and Other Uses	\$ 75,059,912	\$ 700,000	\$ 75,759,912
Less Total Revenue, Sources, and Use of Balances	22,213,498	50,000	22,263,498
Net Before Deductions	\$ 52,846,414	\$ 650,000	\$ 53,496,414
Less State Revenue Sharing	2,450,000	689,900	3,139,900
Net Required from Property Taxes	\$ 50,396,414	\$ (39,900)	\$ 50,356,514
Plus Allowance for Deferred Property Taxes	200,000	-	200,000
Plus Allowance for Tax Abatements	75,000	-	75,000
Other Property Tax Additions/Credits	(2,250)	11,528	9,278
TOTAL REQUIRED FROM PROPERTY TAXES	\$ 50,669,164	\$ (28,372)	\$ 50,640,792

**Transfers to Capital Projects:

Road Rehabilitation (Paving)	\$ 1,550,000	\$ 500,000	\$ 2,050,000
Sidewalks	70,000	100,000	170,000
Facilities Reserve	225,000	100,000	325,000
	\$ 1,845,000	\$ 700,000	\$ 2,545,000

	<u>Adopted Budget</u>	<u>Amendment</u>	<u>Amended Budget</u>
Estimated Taxable Valuation (Net of Homestead & BETE)	2,266,110,722	28,045,925	2,294,156,647
Estimated valuation increase	1.00%	1.25%	2.25%
<u>Tax Rates (per 1,000)</u>			
Municipal	7.94	(0.11)	7.83
School	12.49	(0.15)	12.34
County	0.69	0.00	0.69
	21.13	(0.26)	20.86
<u>Tax Rate increase</u>			
Municipal	0.81%	-0.56%	0.25%
School	3.02%	-0.77%	2.26%
County	-0.10%	0.00%	-0.10%
	3.73%	-1.32%	2.41%