

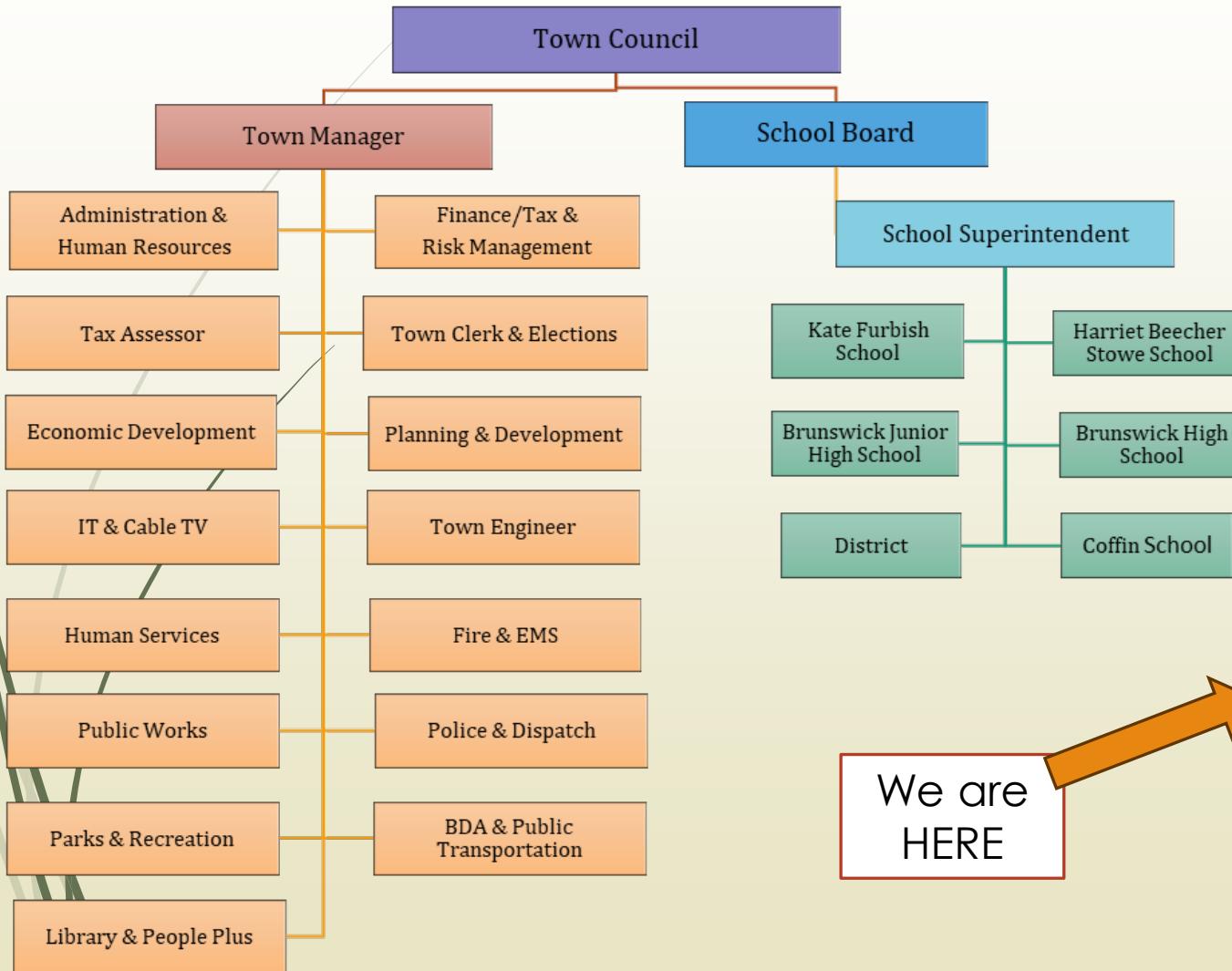


Town of Brunswick, Maine

Town Manager's
Preliminary 2025-26 Budget
Municipal Departments Only

March 10, 2025

Town of Brunswick Budget development process



Town Council
ADOPTS ANNUAL BUDGET

Town Manager
PRESENTS FULL BUDGET TO
Town Council

School Board
APPROVES SCHOOL BUDGET

Town Manager and
School Superintendent
ADJUST AND COMPILE BUDGETS

Departments/Directors and
Schools/Directors
PROPOSE BUDGETS

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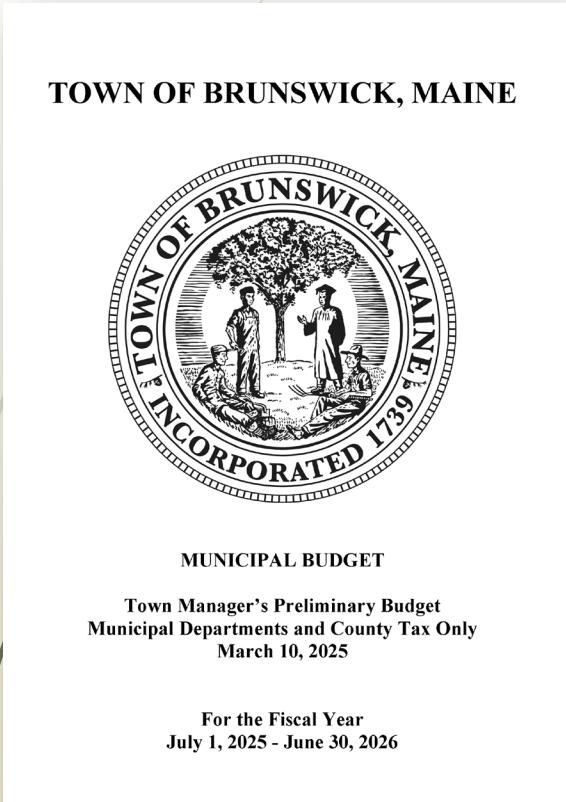
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Manager's Preliminary Budget - overview



- ▶ Includes Municipal Departments and County Tax
 - ▶ School Dept budget same as last year
 - ▶ County Tax based on County Manager recommendation, estimated \$189,770 increase
- ▶ Includes Dept requests and Manager adjustments
 - ▶ Manager increased revenues by \$150,000
 - ▶ Manager decreased expenditures by \$314,347
- ▶ Achieves goal of 1.23% tax increase (41% of 3%) for municipal departments and County Tax
- ▶ Assumes no estimated valuation increase
 - ▶ 1% valuation increase = 1% on tax rate
 - ▶ Every \$608,000 budget adjustment = 1% on tax rate

2025-26 Budget - Municipal Departments Only

	2024-25 Actual Budget	2025-26 Department	Department Change	2025-26 Manager's Prelim	Mgrs Prelim Change	% change
Non-Property Tax Revenues & Sources						
Revenues	9,477,561	9,787,866	310,305	9,787,866	310,305	
Allowance for Deferred Taxes & Abatements	(275,000)	(275,000)	-	(275,000)	-	
Adjustments for rounding/overlay	(359,013)	8,467	367,480	3,638	362,651	
Other Sources (TIF revenues)	1,347,599	1,462,640	115,041	1,462,640	115,041	
State Revenue Sharing	5,754,834	5,931,300	176,466	5,931,300	176,466	
Uses of Fund Balance	1,075,000	770,000	(305,000)	920,000	(155,000)	
Use of State Revenue Sharing Balance	400,000	500,000	100,000	500,000	100,000	
Total Revenues & Sources	17,420,981	18,185,273	764,292	18,330,444	909,463	5.22%
Expenditures & Transfers Out						
Expenditures	36,688,091	38,156,363	1,468,272	37,842,599	1,154,508	
Transfers Out	3,999,044	4,303,623	304,579	4,303,623	304,579	
Total Expenditures & Transfers Out	40,687,135	42,459,986	1,772,851	42,146,222	1,459,087	3.59%
Municipal net from prop tax	23,266,154	24,274,713	1,008,559	23,815,778	549,624	2.36%
Total net from prop tax	60,808,813					
Budgeted valuation	2,549,635,745	2,549,635,745	0	2,549,635,745	0	0.00%
Municipal Rate (per \$1000)	\$9.14	\$9.52	\$0.38	\$9.34	\$0.20	
Total Rate (per \$1000)	\$23.85					

Estimated Municipal Depts impact on 2025-26 Tax Rate

1.63%

0.88%

Plus County Tax

0.34%

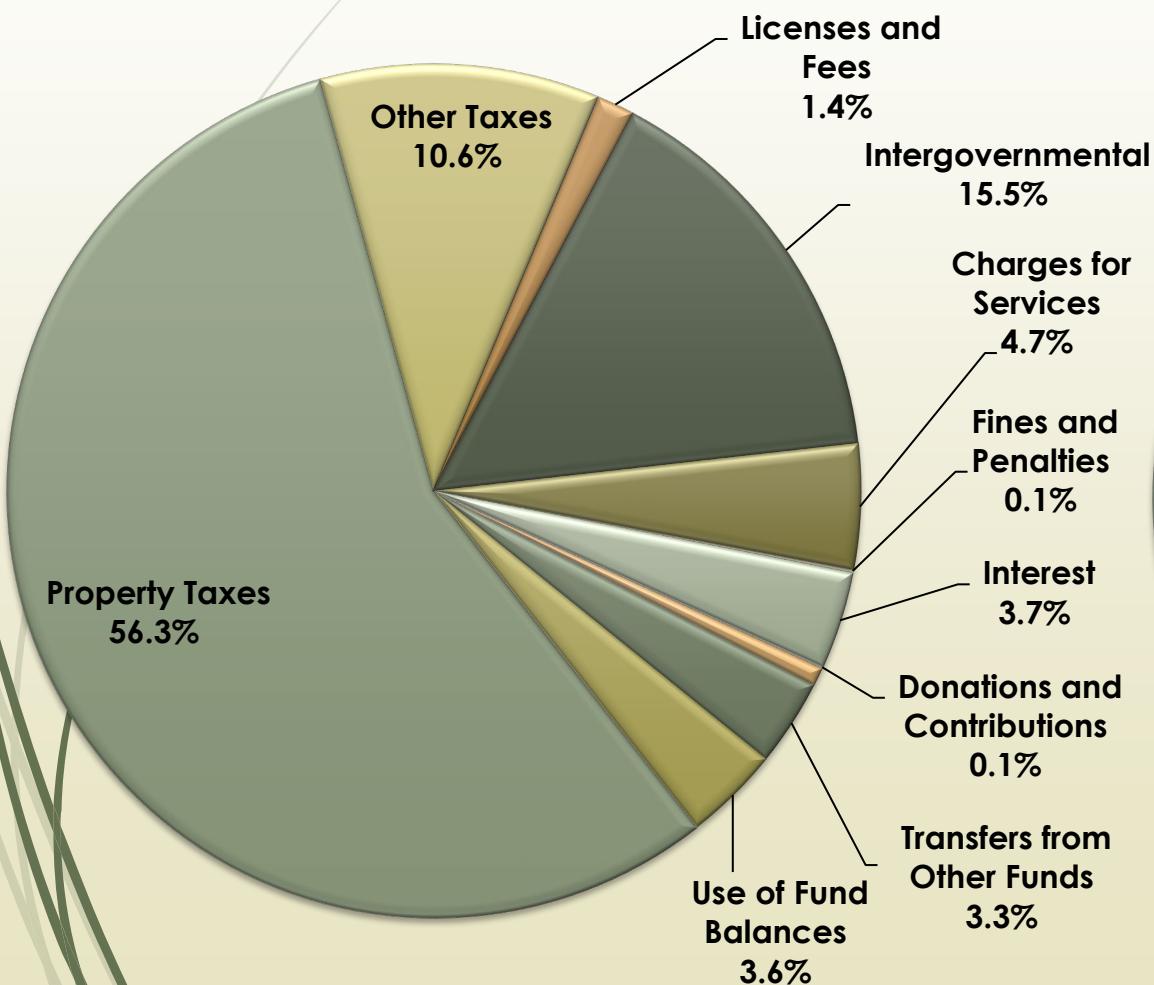
0.34%

1.97%

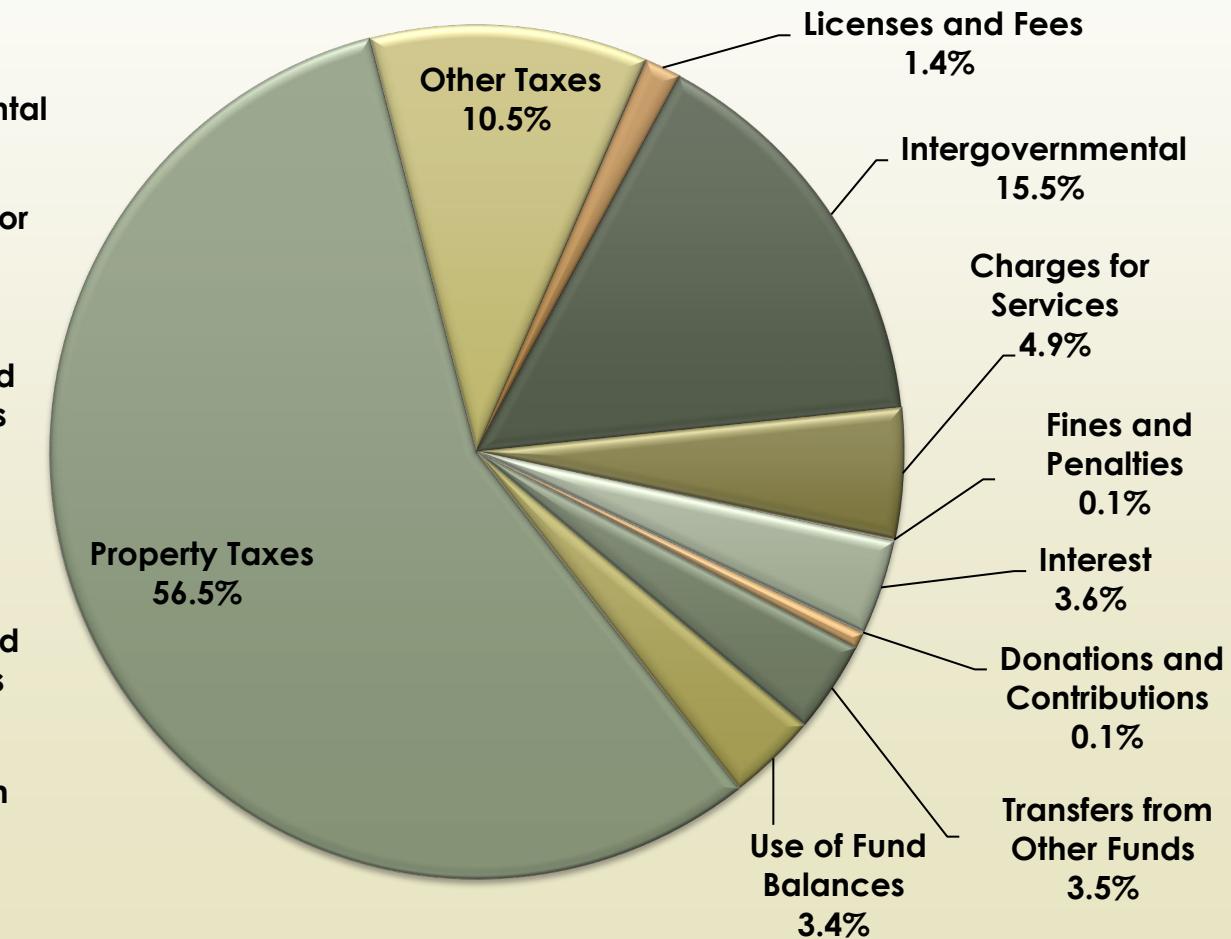
1.22%

Municipal revenues by source

2024-25 ADOPTED BUDGET

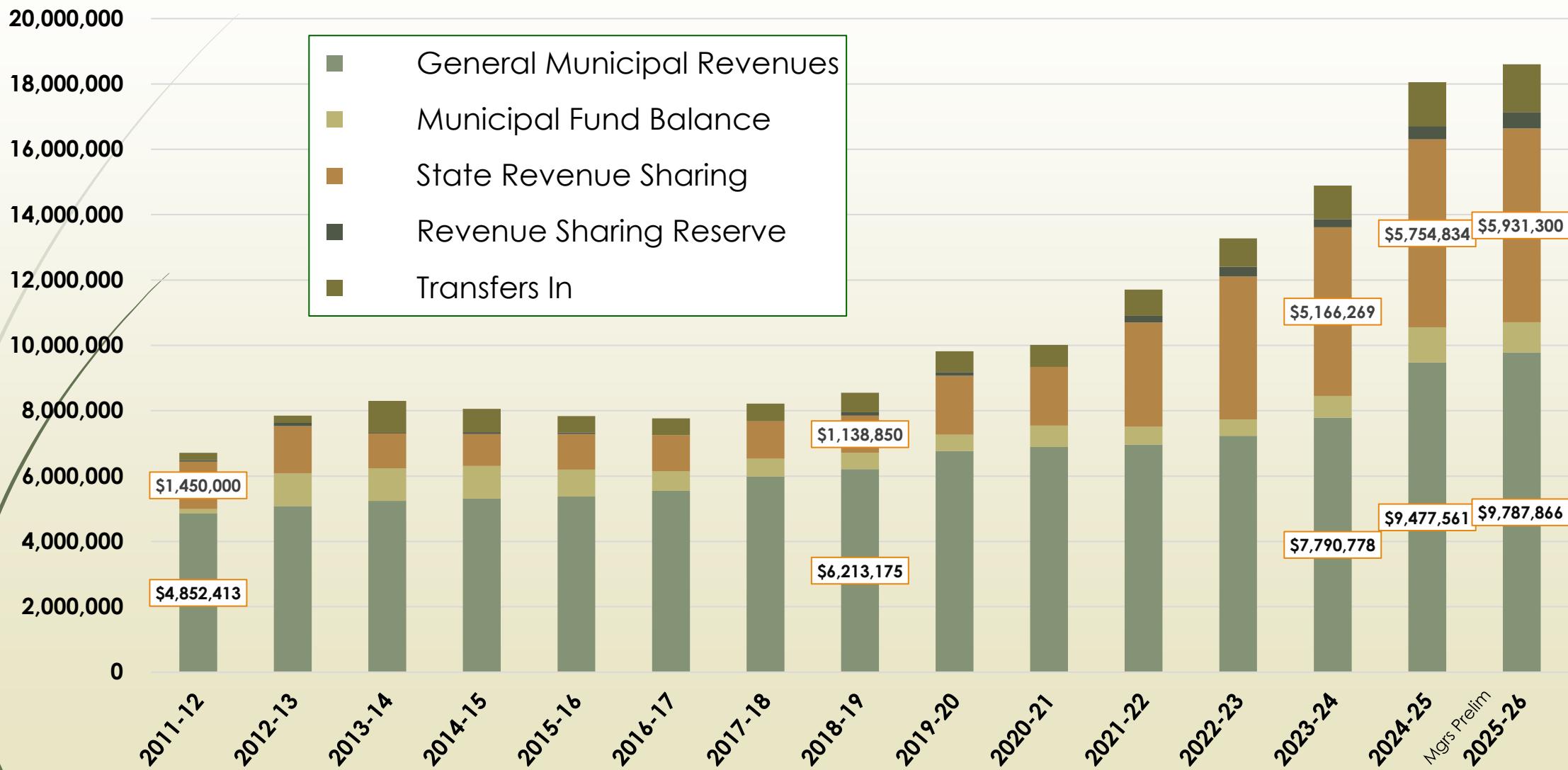


2025-26 MANAGER'S PRELIMINARY BUDGET



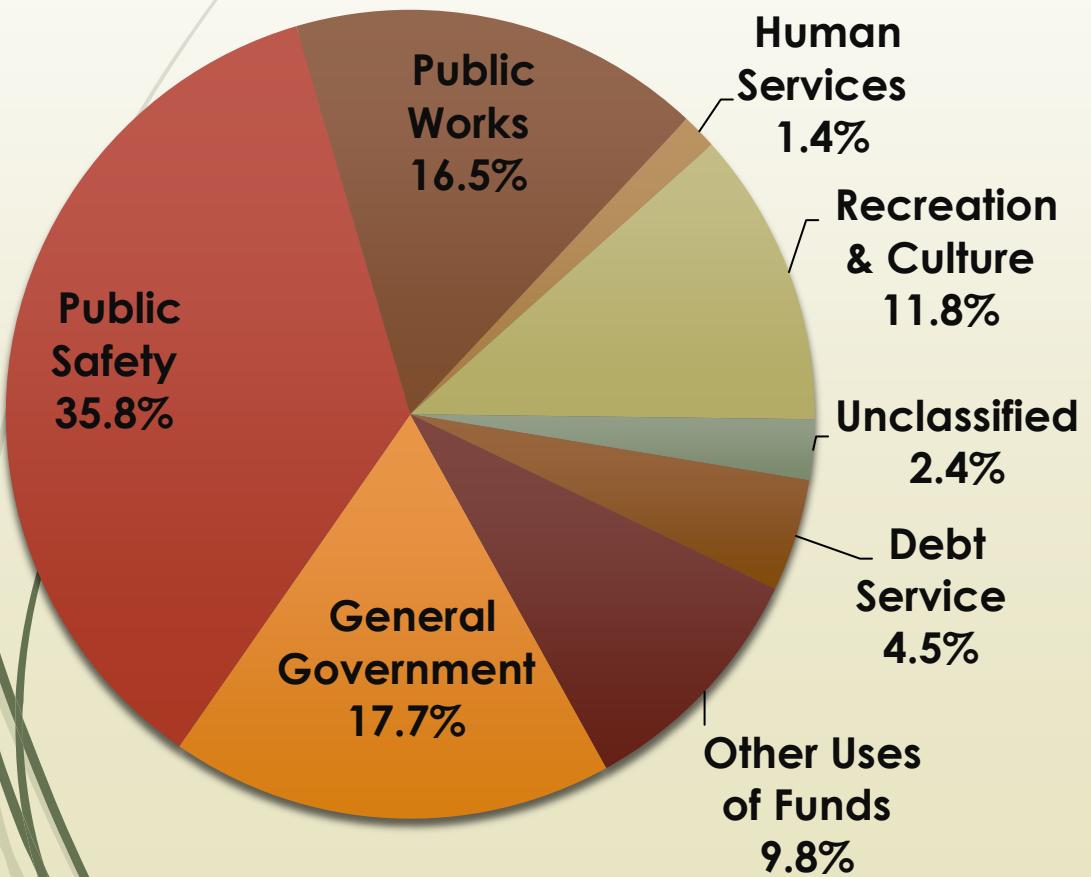
Municipal
Depts ONLY

Municipal non-Property Tax sources

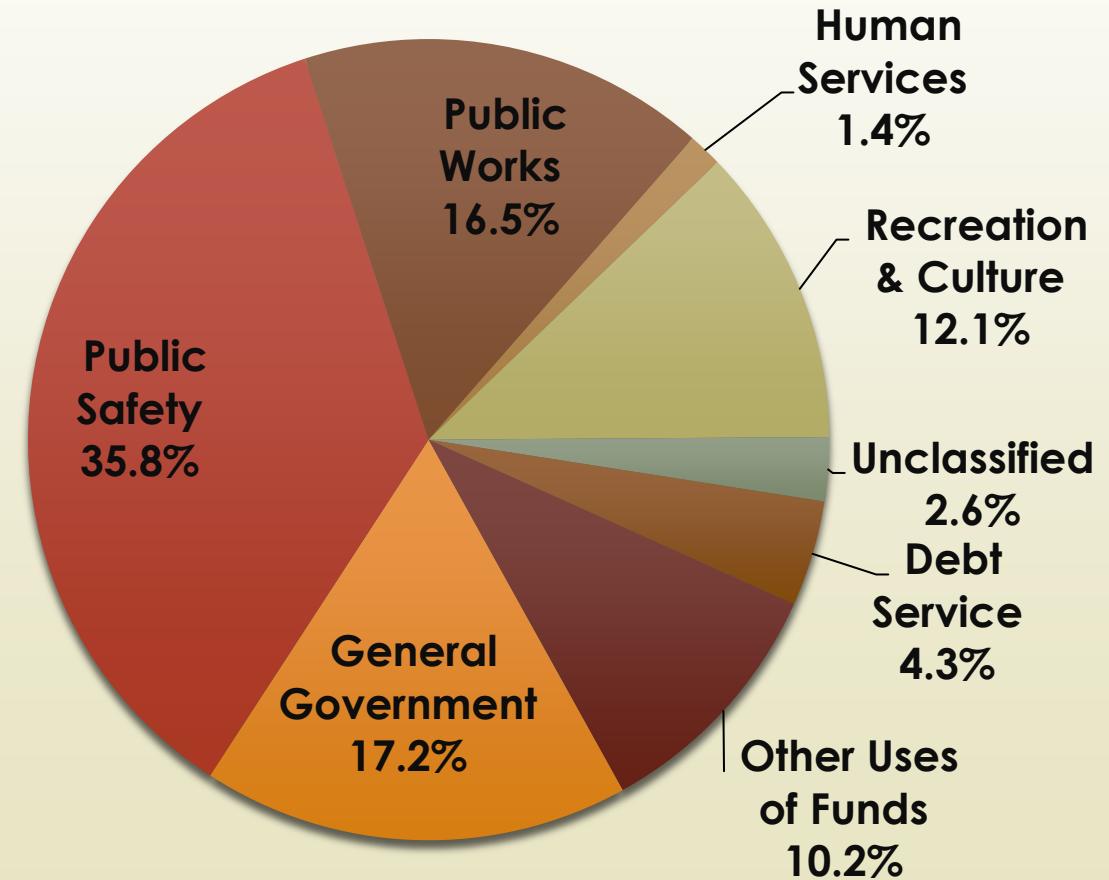


Municipal expenditures by function

2024-25 ADOPTED BUDGET

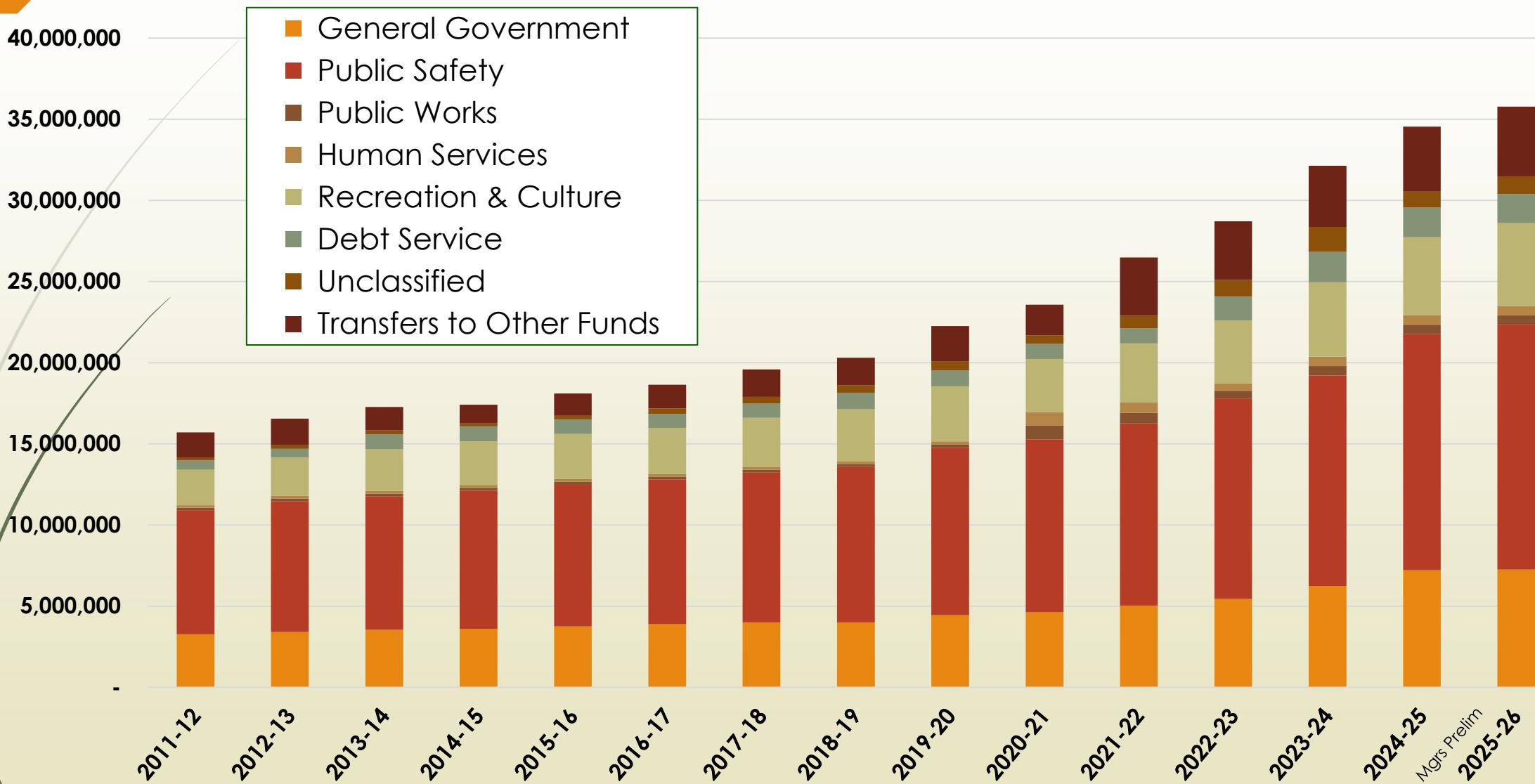


2025-26 MANAGER'S PRELIMINARY BUDGET



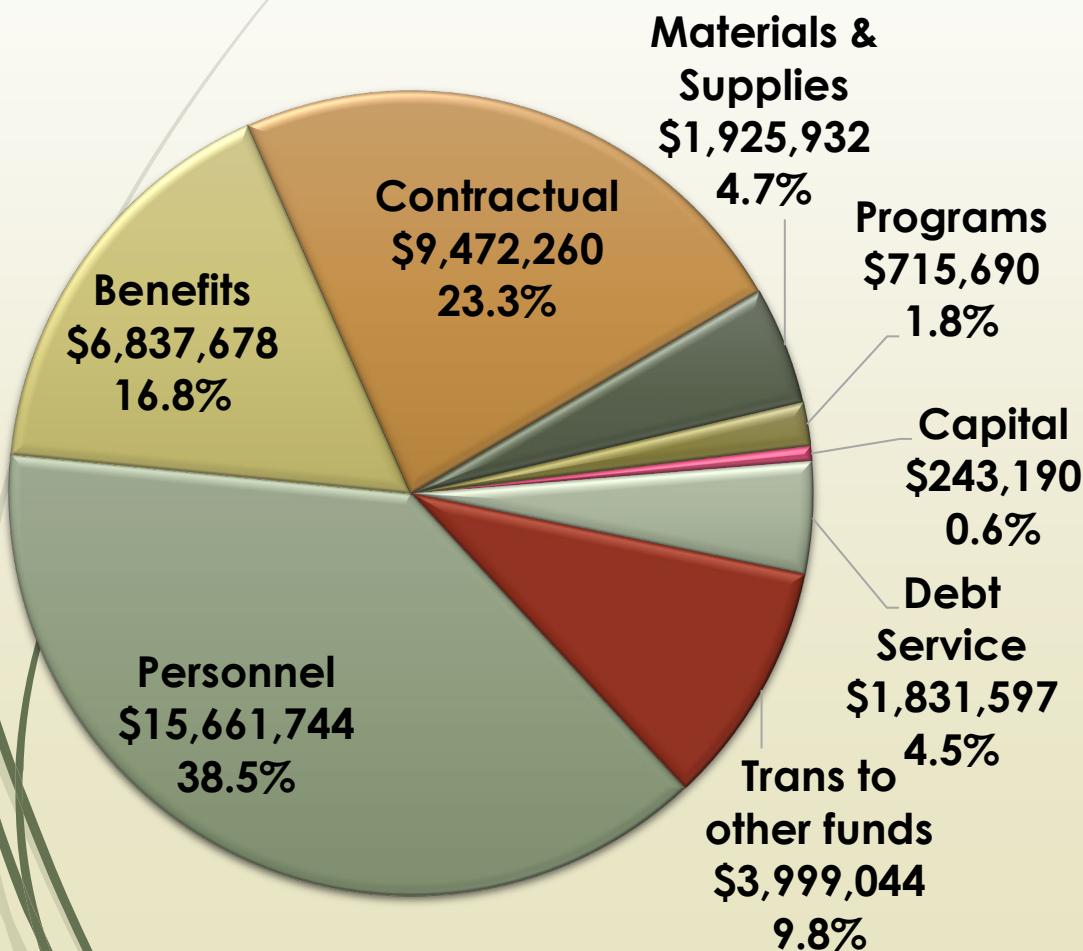
Municipal
Depts ONLY

Municipal expenditure budget by function

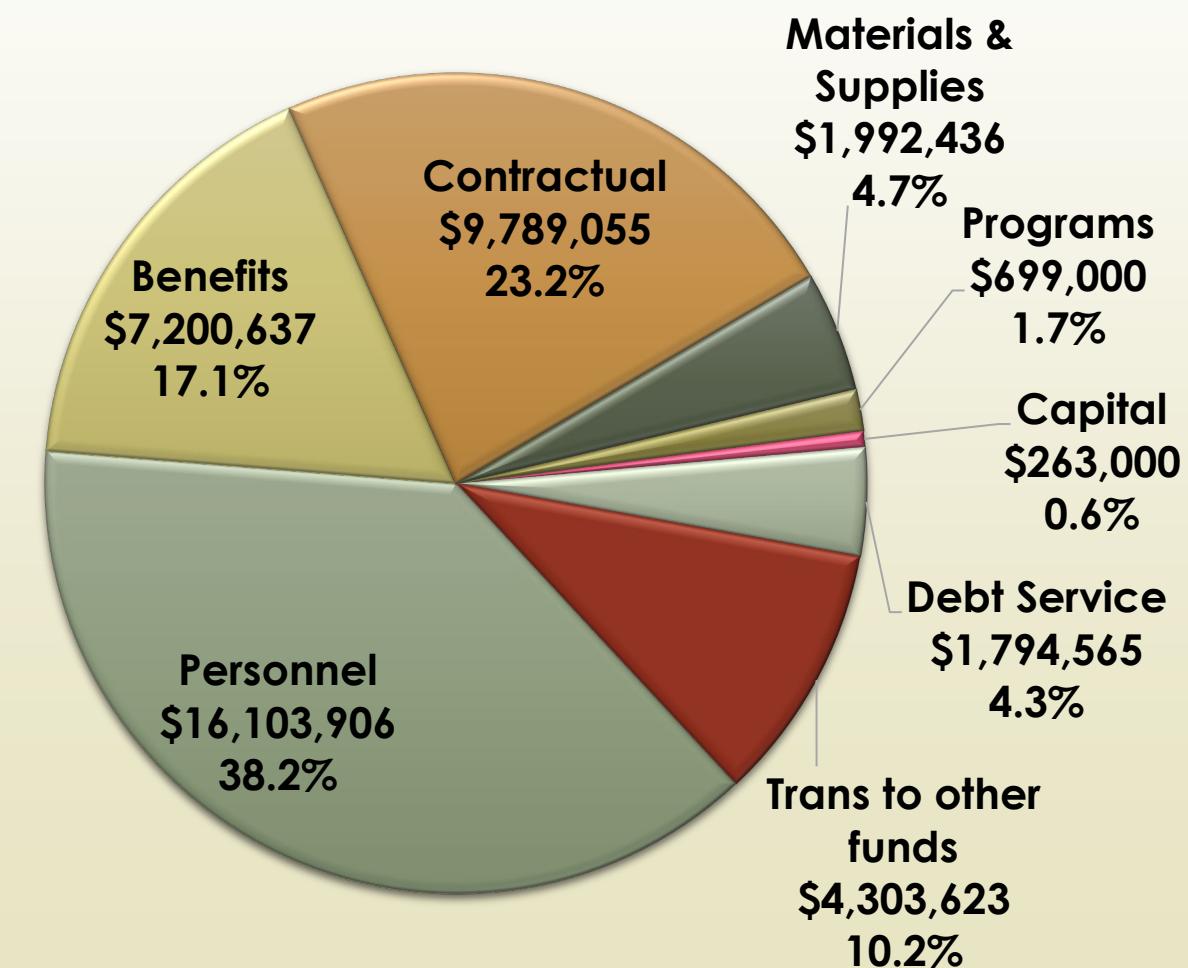


Municipal expenditures by Category

2024-25 ADOPTED BUDGET



2025-26 MANAGER'S PRELIMINARY BUDGET

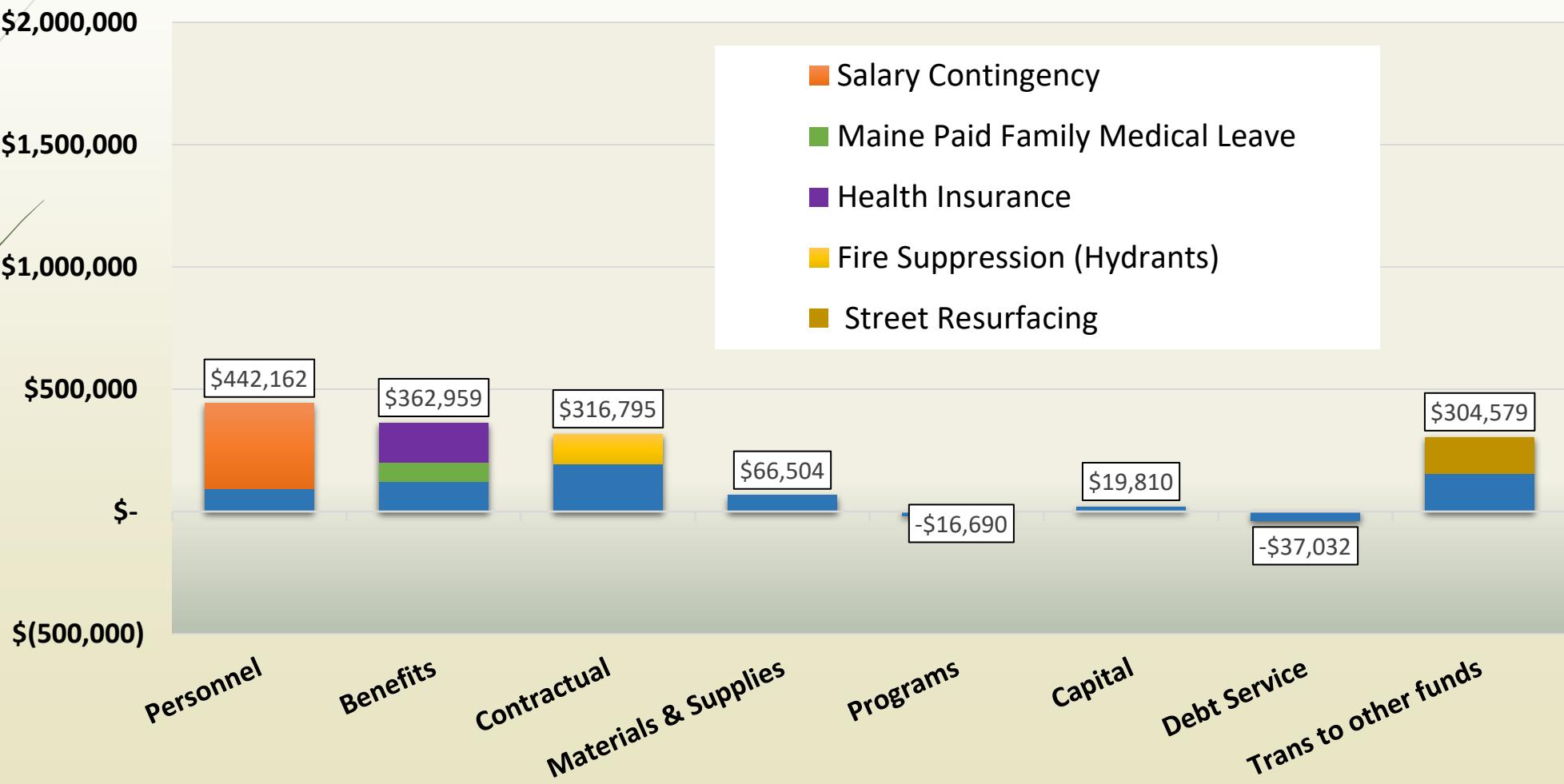


Municipal
Depts ONLY

Major drivers – municipal expenditures

2024-25 Budget → 2025-26 Budget
change by expenditure category

Municipal
Depts ONLY



Budgetary Considerations & Parameters

2025-26 – Property Revaluation year

Directives to Departments:

- No new positions
- Find efficiencies and put off expenses when possible
- Identify alternative funding sources

Manager's Preliminary Budget – to achieve 1.2% tax increase:

- Town Hall 4-day workweek
 - Budgetary savings of approximately \$250,000
 - Employee recruitment and retainage (other municipalities offer 4-day workweek)
 - Save approximately 1500 commuter miles each week
- Use Fund Balance for one-time costs (\$150,000 for Zoning Ordinance re-write)
- Identify alternative funding sources

Manager adjustments to department budgets

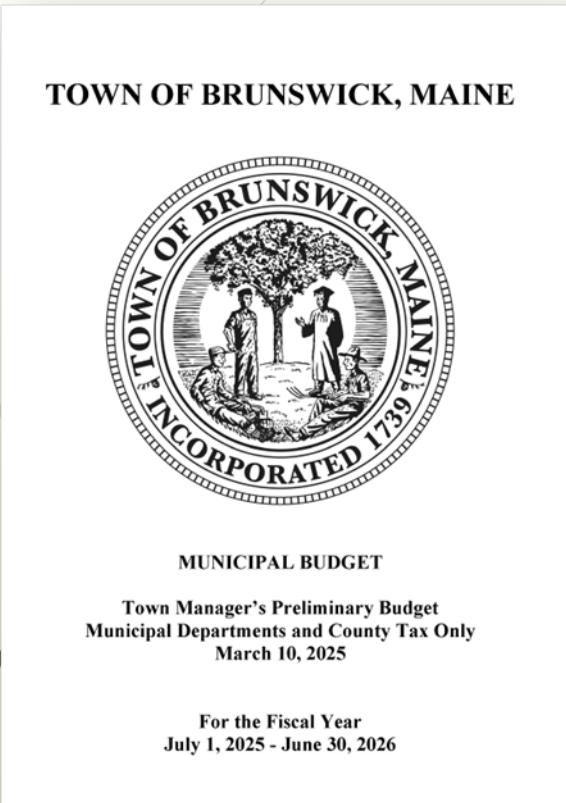
TOTAL Revenue increase: **\$150,000**

- General Fund Balance – to offset Zoning rewrite cost

TOTAL Expenditure adjustments: **(\$313,764)**

- Planning Prof Services – \$75,000 – add for Zoning Ordinance rewrite
- Economic Development – (\$15,000) – alternate funding for professional services
- Fire Dept Capital Equip – (\$7,000) – delay or find alternate funding
- PW Admin – (\$40,438) – keep admin assistant part-time
- PW Capital Equip – (\$65,000) – delay or find alternate funding
- Social Services Funding – (\$30,000) – to get to goal tax amount
- Rec Building – (\$51,326) – fund repairs from Facilities Reserve
- Contingency Reserve – (\$180,000) – to get to goal tax amount

Tour of the Budget Book



Four sections:

1. Introductory

Table of Contents, pages 1-2

2. Summary Financial Information

Pages 4-16



Find tax impact on
page 4

3. Detailed Financial Information

General Fund pages 18-81

Capital budget pages 83-85

TIF budgets pages 86-91



Find budget lines
for each
department here

4. Statistical Section

Pages 94-100



Find comparative
financial info,
budget and tax
trends here

2025-26 Budget workshop/meeting schedule



- Monday, 3/10/25 – Workshop – Manager's Preliminary Budget
- Thursday, 3/13/25 – Workshop – Public Works, Engineering
- Thursday, 3/20/25 – Workshop – Fire Dept, IT/TV3
- **Monday, 4/7/25 – TC Meeting - Manager's Budget, set Budget/CIP PH**
- Thursday, 4/10/25 – Workshop – People Plus/Teen Ctr, School Dept, Finance
- Thursday, 4/17/25 – Workshop – BDA, Economic Development, Parks & Rec
- **Monday, 4/28/25 – Special TC Meeting - Budget/CIP Public Hearing**
- Thursday, 5/1/25 – Workshop – Curtis Library, Police Dept, Planning
- Thursday, 5/8/25 – Workshop – Assessing, Town Clerk, Social Service agencies
- **Thursday, 5/15/25 – Special TC Meeting - Budget/CIP adoption**
- Tuesday, 6/10/25 – School budget referendum