

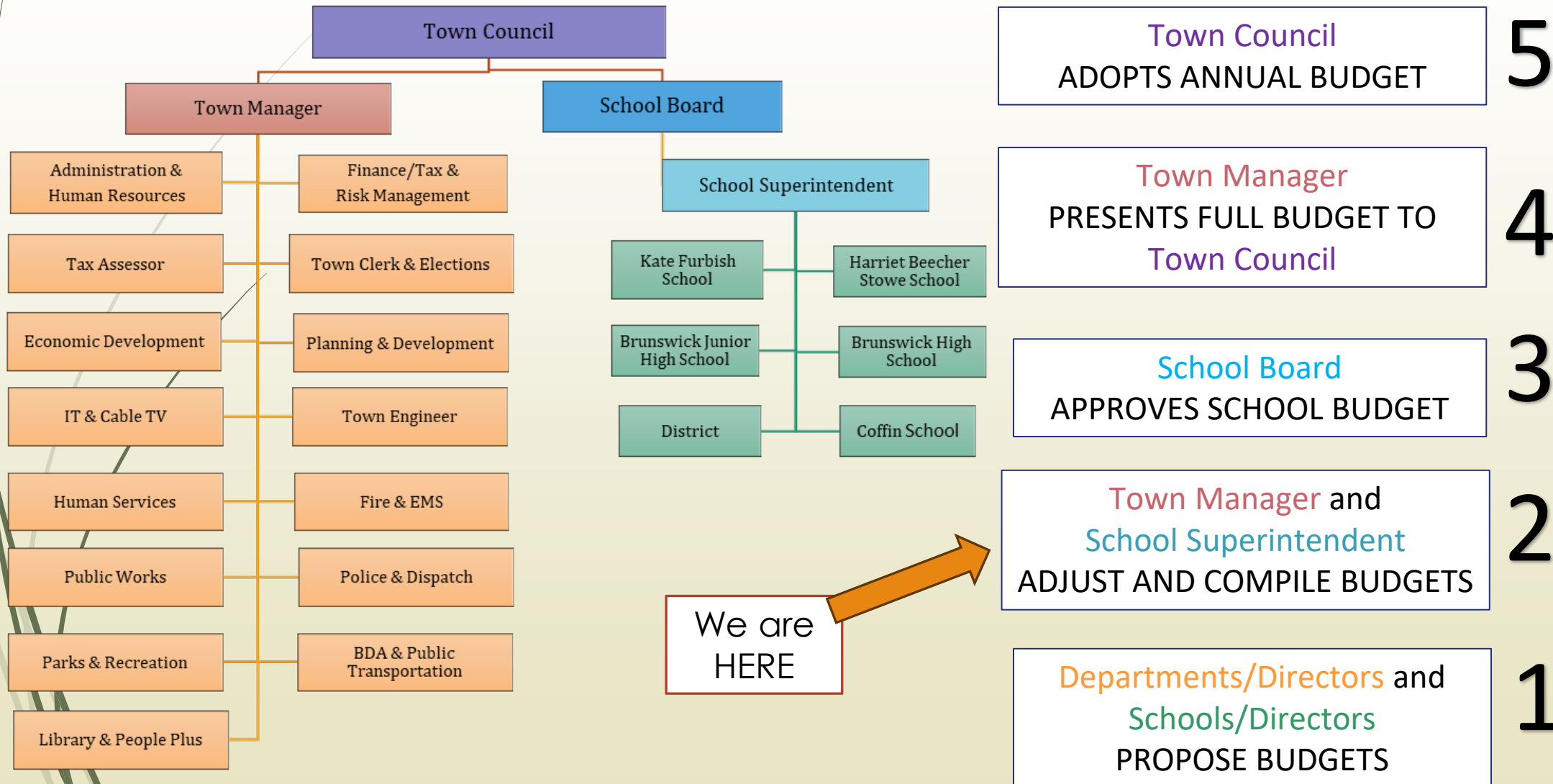


# Town of Brunswick, Maine

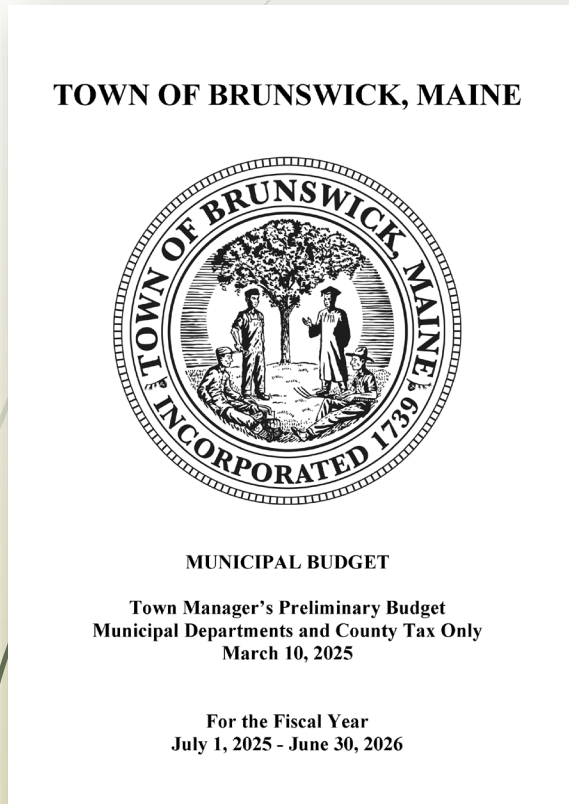
Town Manager's  
Preliminary 2025-26 Budget  
Municipal Departments Only

March 10, 2025

# Town of Brunswick Budget development process



# 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
<b>Non-Property Tax Revenues &amp; Sources</b>						
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%
<b>Expenditures &amp; Transfers Out</b>						
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					

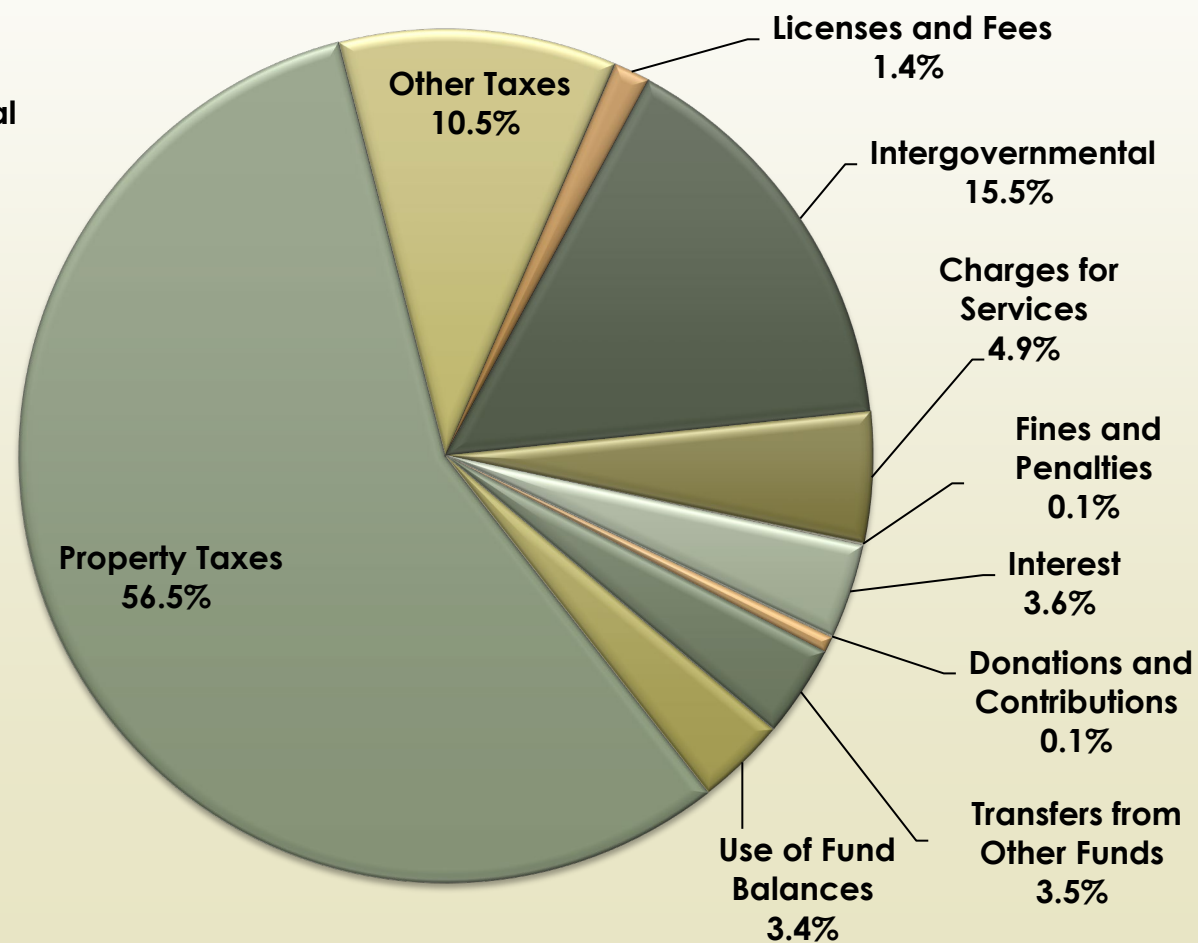
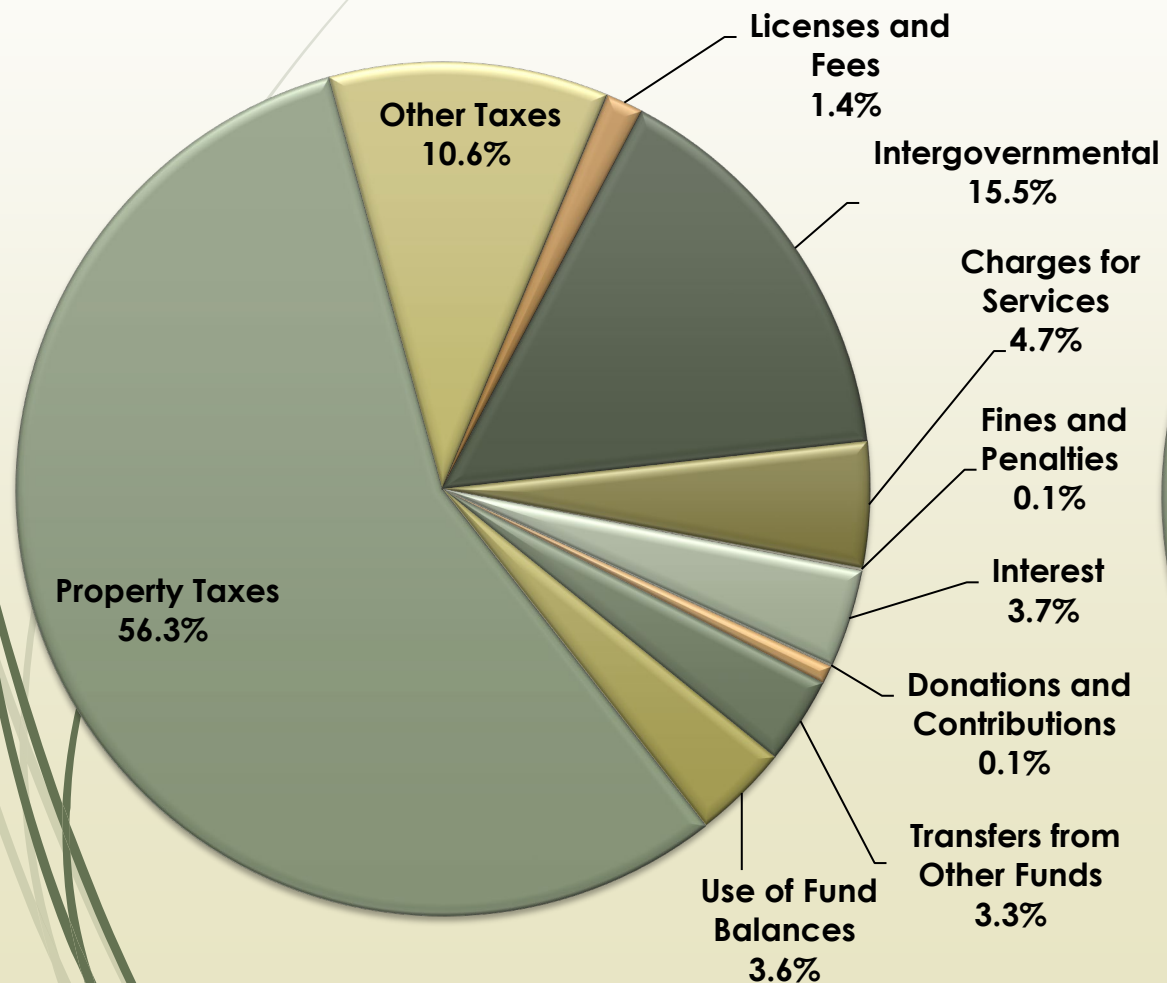
Estimated Municipal Depts impact on 2025-26 Tax Rate	1.63%	0.88%
Plus County Tax	0.34%	0.34%
	1.97%	1.22%

# Municipal revenues by source

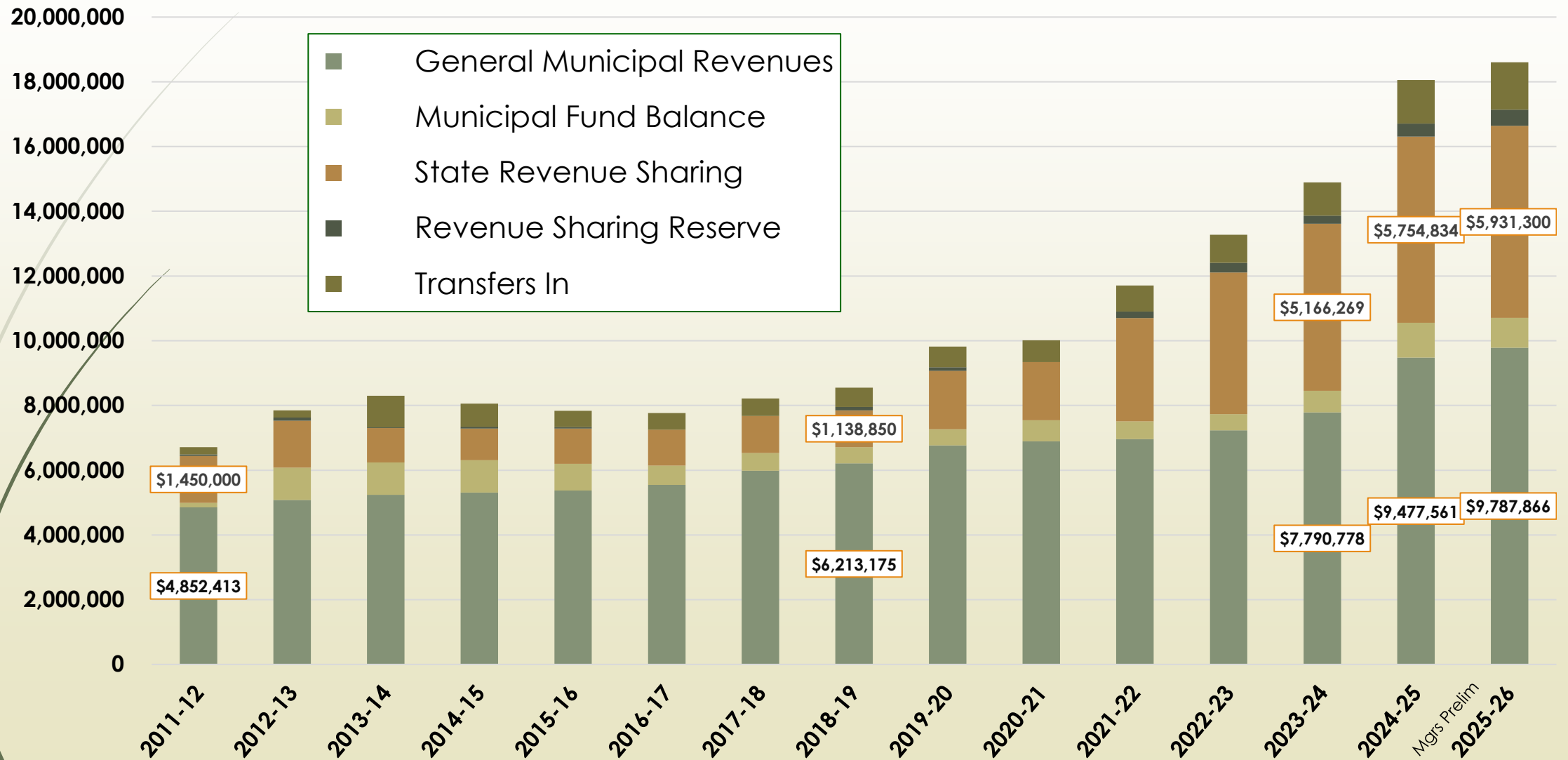
**2024-25 ADOPTED  
BUDGET**

**2025-26 MANAGER'S  
PRELIMINARY BUDGET**

Municipal  
Depts ONLY



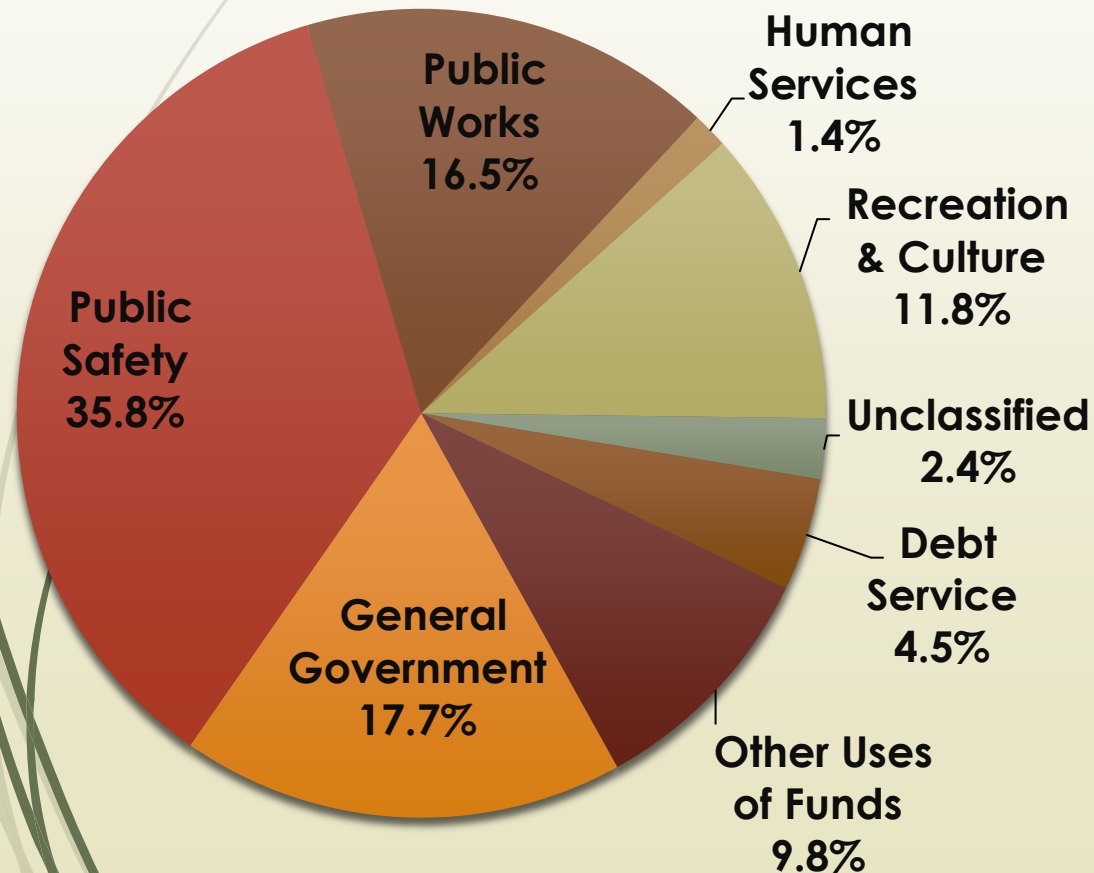
# Municipal non-Property Tax sources



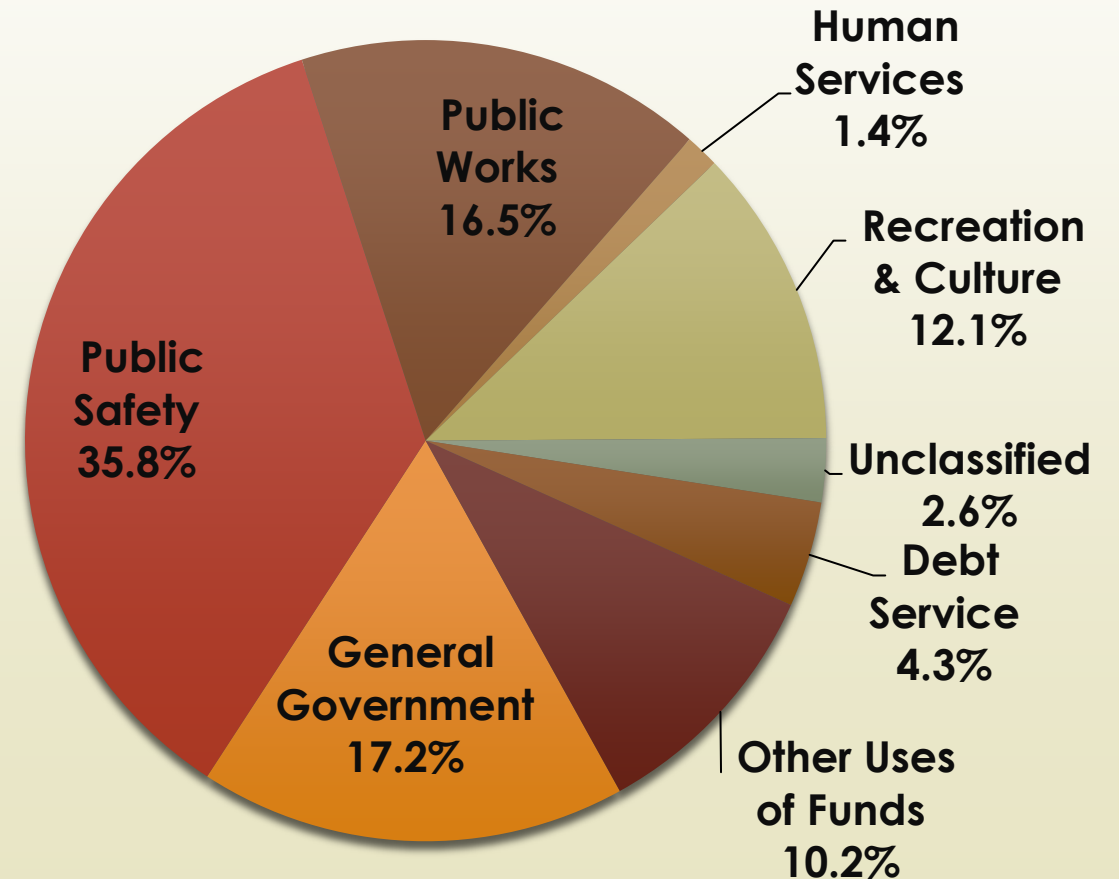
# Municipal expenditures by function

Municipal  
Depts ONLY

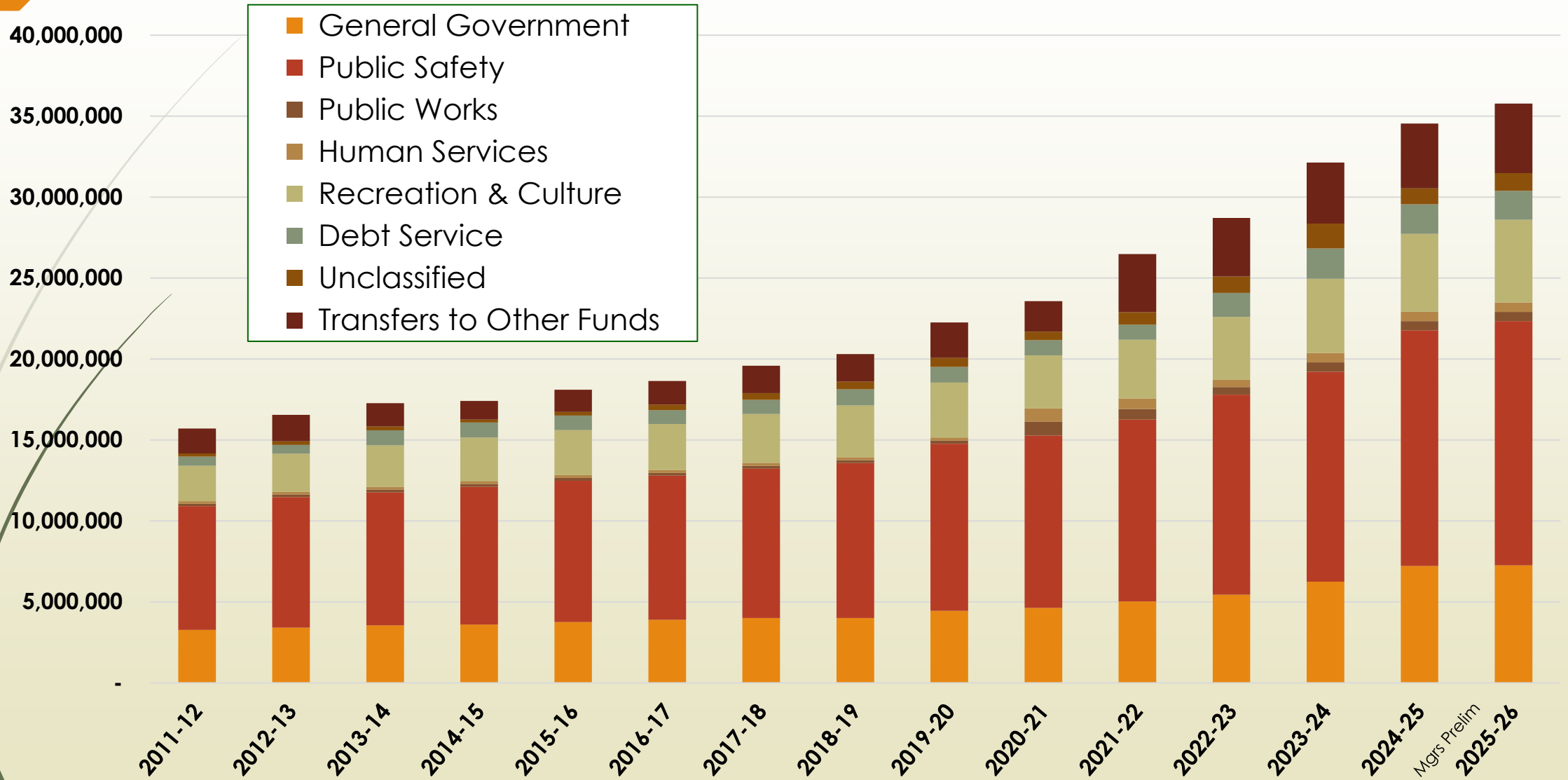
## 2024-25 ADOPTED BUDGET



## 2025-26 MANAGER'S PRELIMINARY BUDGET



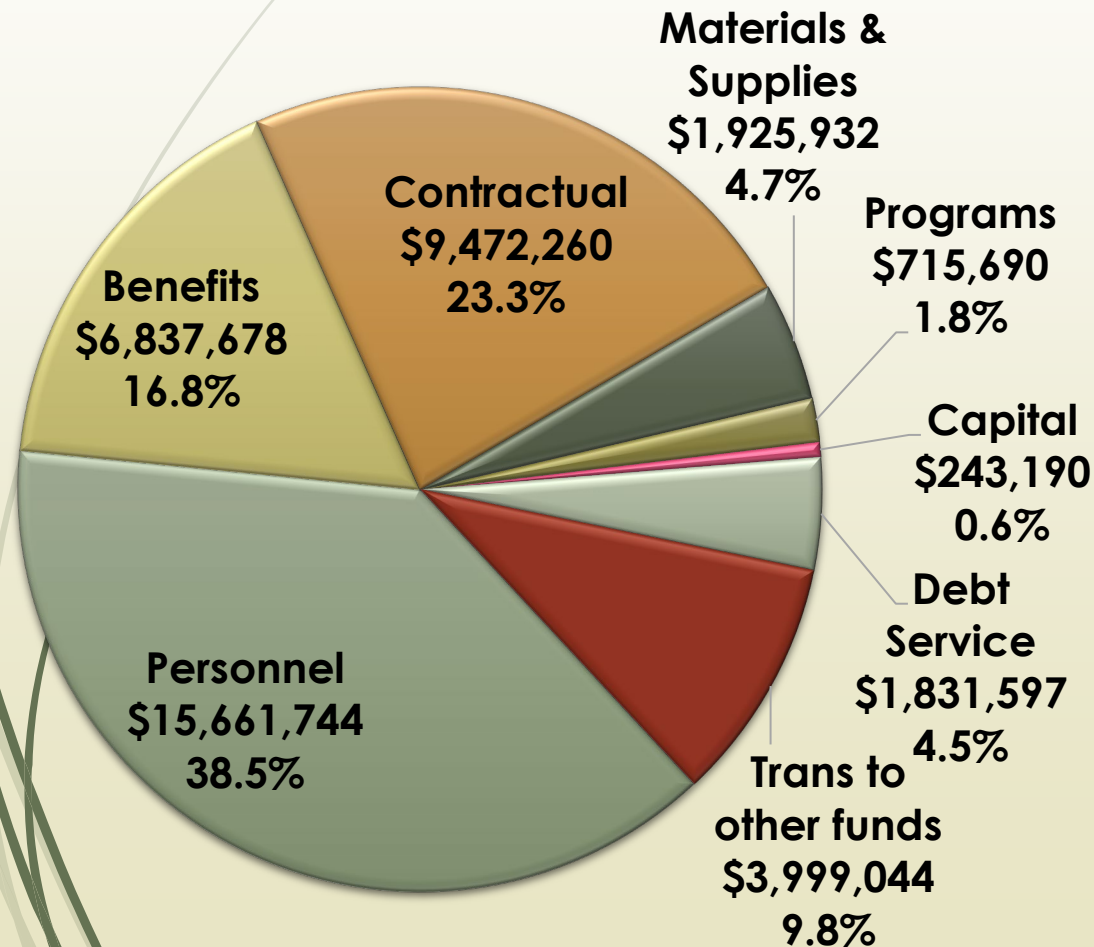
# Municipal expenditure budget by function



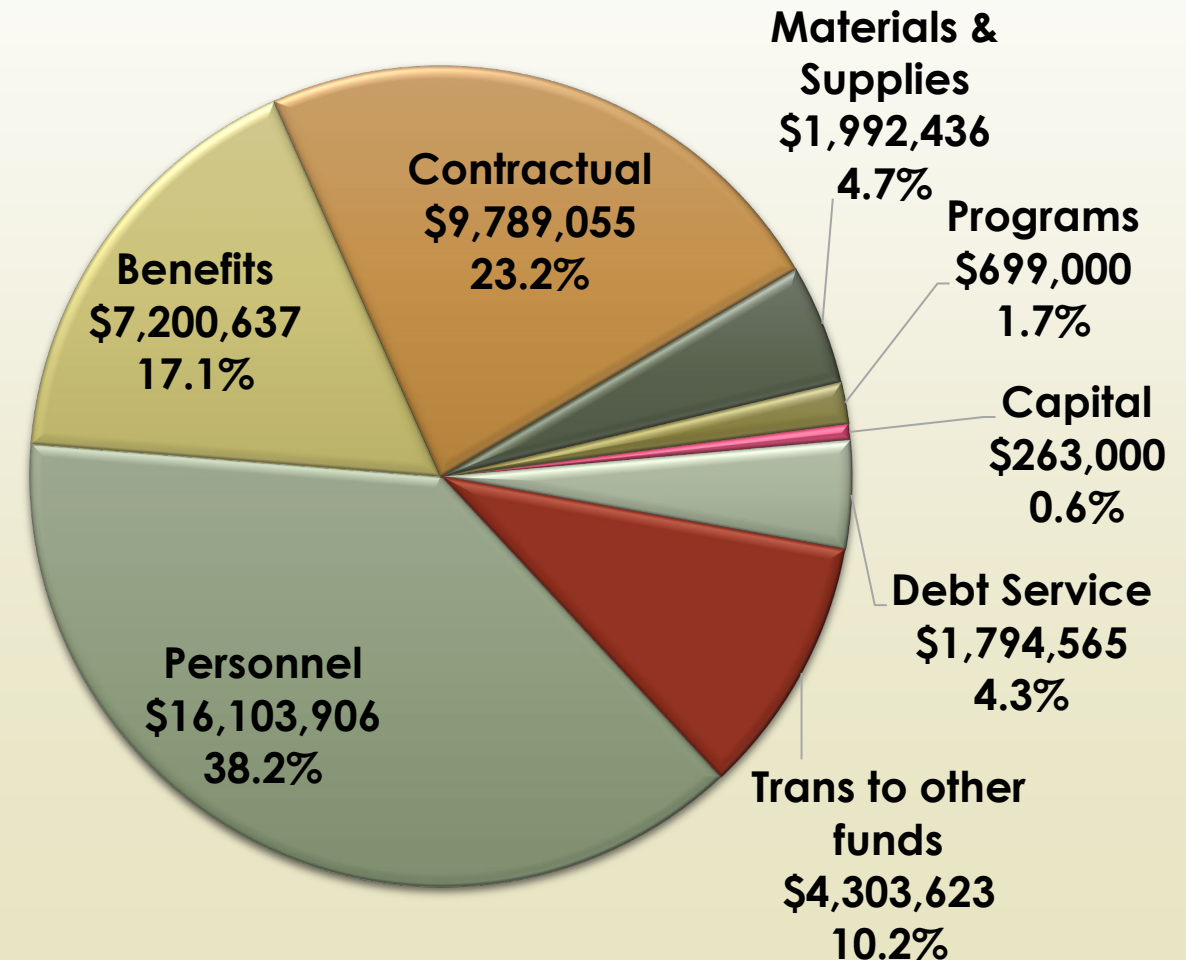
# Municipal expenditures by Category

Municipal  
Depts ONLY

## 2024-25 ADOPTED BUDGET



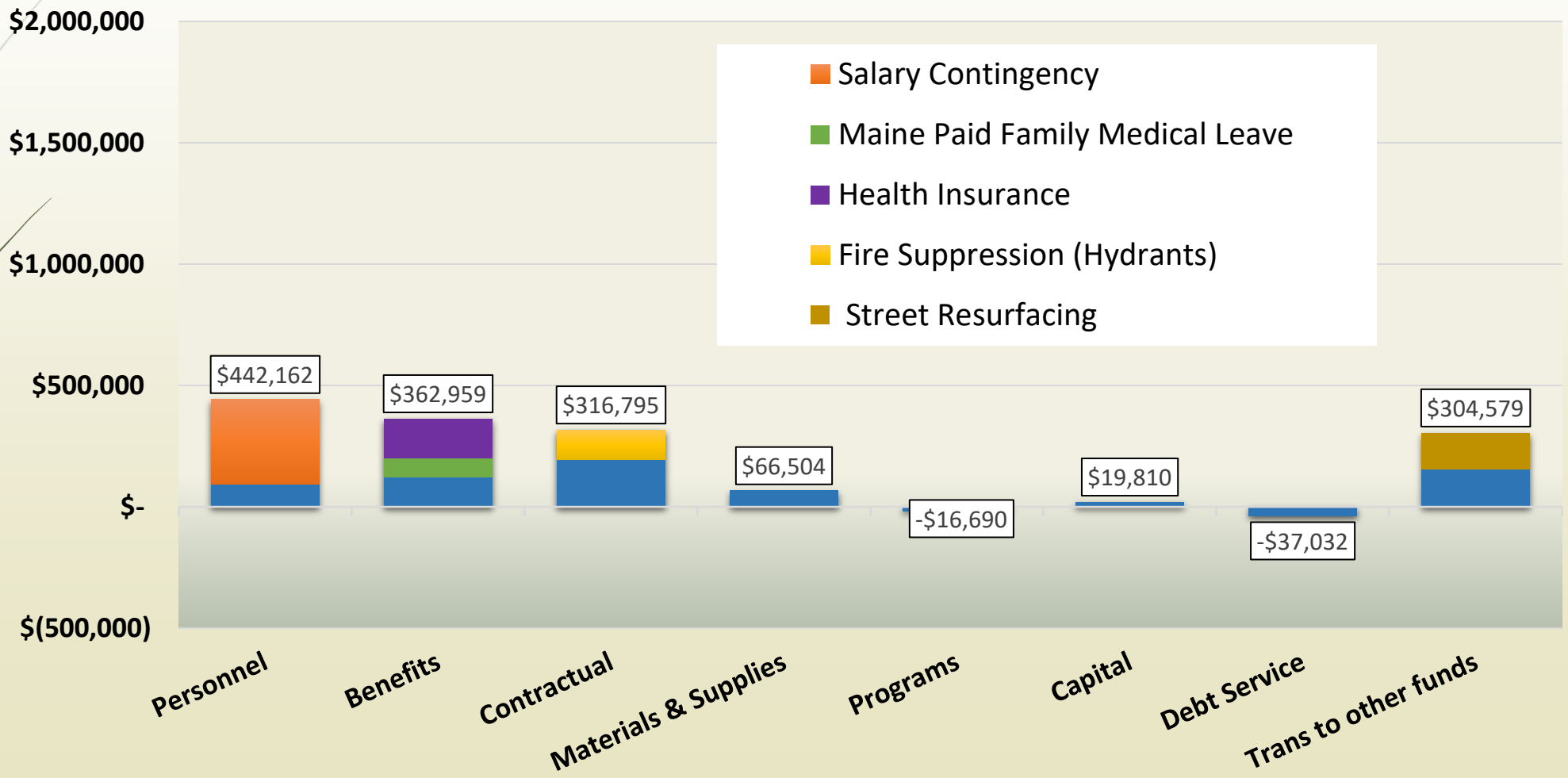
## 2025-26 MANAGER'S PRELIMINARY BUDGET



# 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

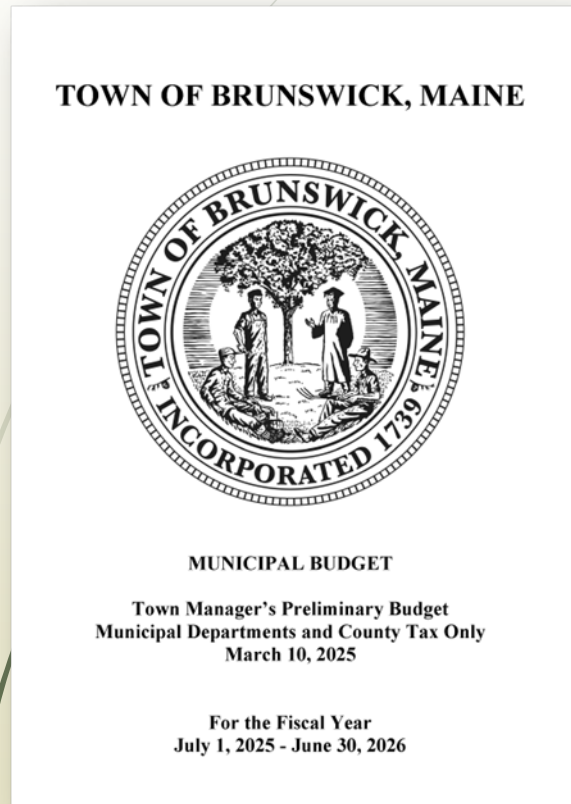
**TOTAL Revenue increase:** **\$150,000**

- 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