





# TOWN OF BRUNSWICK, MAINE

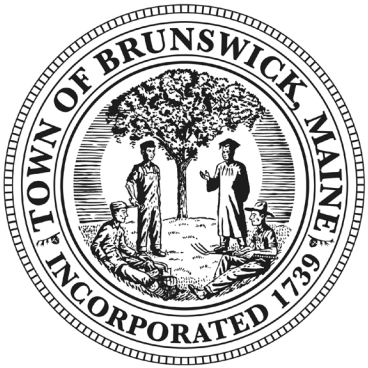
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TOWN MANAGER'S  
PROPOSED 2025-26 BUDGET

APRIL 17, 2025



TOWN OF BRUNSWICK, MAINE



MUNICIPAL BUDGET

Manager's Proposed  
April 17, 2025

For the Fiscal Year  
July 1, 2025 - June 30, 2026

# MANAGER'S PROPOSED BUDGET – OVERVIEW

- Includes total general fund budget
  - *Municipal depts as adjusted by Town Manager*
  - *School Dept budget approved by School Board*
  - *County Tax assessment*
- Includes 0% estimated valuation increase
- Every \$608,000 budget adjustment = 1% on tax rate

## Net From Property Taxes

	<b>Adopted 2023-24</b>	<b>Manager 2024-25</b>	<b>Manager Increase</b>	<b>Manager Increase</b>	<b>Impact on Tax Rate</b>
Municipal	\$23,266,154	\$23,798,851	\$532,697	2.29%	0.80%
School	35,550,836	36,612,950	1,062,114	2.99%	1.80%
County	<u>1,991,823</u>	<u>2,181,757</u>	<u>189,934</u>	<u>9.54%</u>	<u>0.34%</u>
<b>Total</b>	<b>\$60,808,813</b>	<b>\$62,593,558</b>	<b>\$1,784,745</b>	<b>2.94%</b>	<b>2.94%</b>

<u>Tax Rate Valuation</u>	\$2,549,635,745	\$2,549,635,745	\$0	<b>0.00%</b>
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	Adopted 2024-25	Department 2025-26	Manager 2025-26	Manager Increase (Decrease)	Manager Increase (Decrease)
<b><u>Revenues &amp; Other Sources</u></b>					
Municipal (1)	17,420,981	18,178,816	18,276,117	855,136	4.91%
School (2)	19,273,104	21,096,903	21,096,903	1,823,799	9.46%
County _____	0	0	0	0	0.00%
	<b>36,694,085</b>	<b>39,275,719</b>	<b>39,373,020</b>	<b>2,678,935</b>	<b>7.30%</b>
<b><u>Expenditures &amp; Other Uses</u></b>					
Municipal	40,687,135	42,462,098	42,074,968	1,387,833	3.41%
School	54,823,940	57,709,853	57,709,853	2,885,913	5.26%
County	1,991,823	2,181,757	2,181,757	189,934	9.54%
	<b>97,502,898</b>	<b>102,353,708</b>	<b>101,966,578</b>	<b>4,463,680</b>	<b>4.58%</b>
<b><u>Net From Property Taxes</u></b>					
Municipal	23,266,154	24,283,282	23,798,851	532,697	2.29%
School	35,550,836	36,612,950	36,612,950	1,062,114	2.99%
County	1,991,823	2,181,757	2,181,757	189,934	9.54%
	<b>60,808,813</b>	<b>63,077,989</b>	<b>62,593,558</b>	<b>1,784,745</b>	<b>2.94%</b>
<b><u>Tax Rate Valuation</u></b>	<b>2,549,635,745</b>	<b>2,549,635,745</b>	<b>2,549,635,745</b>	<b>0</b>	<b>0.00%</b>
<b><u>Tax Rates (per 1,000)</u></b>					
Municipal	9.14	9.52	9.33	0.19	2.08%
School	13.93	14.36	14.36	0.43	3.09%
County	0.78	0.86	0.86	0.08	10.26%
	<b>23.85</b>	<b>24.74</b>	<b>24.55</b>	<b>0.70</b>	<b>2.94%</b>
<b><u>Taxable Valuation (Net of Hmstd &amp; BETE)</u></b>	<b>2,430,995,614</b>	<b>2,430,995,614</b>	<b>2,430,995,614</b>	<b>0</b>	<b>0.00%</b>

# 2025-26 BUDGET

## NET TAX (PAGE 4)

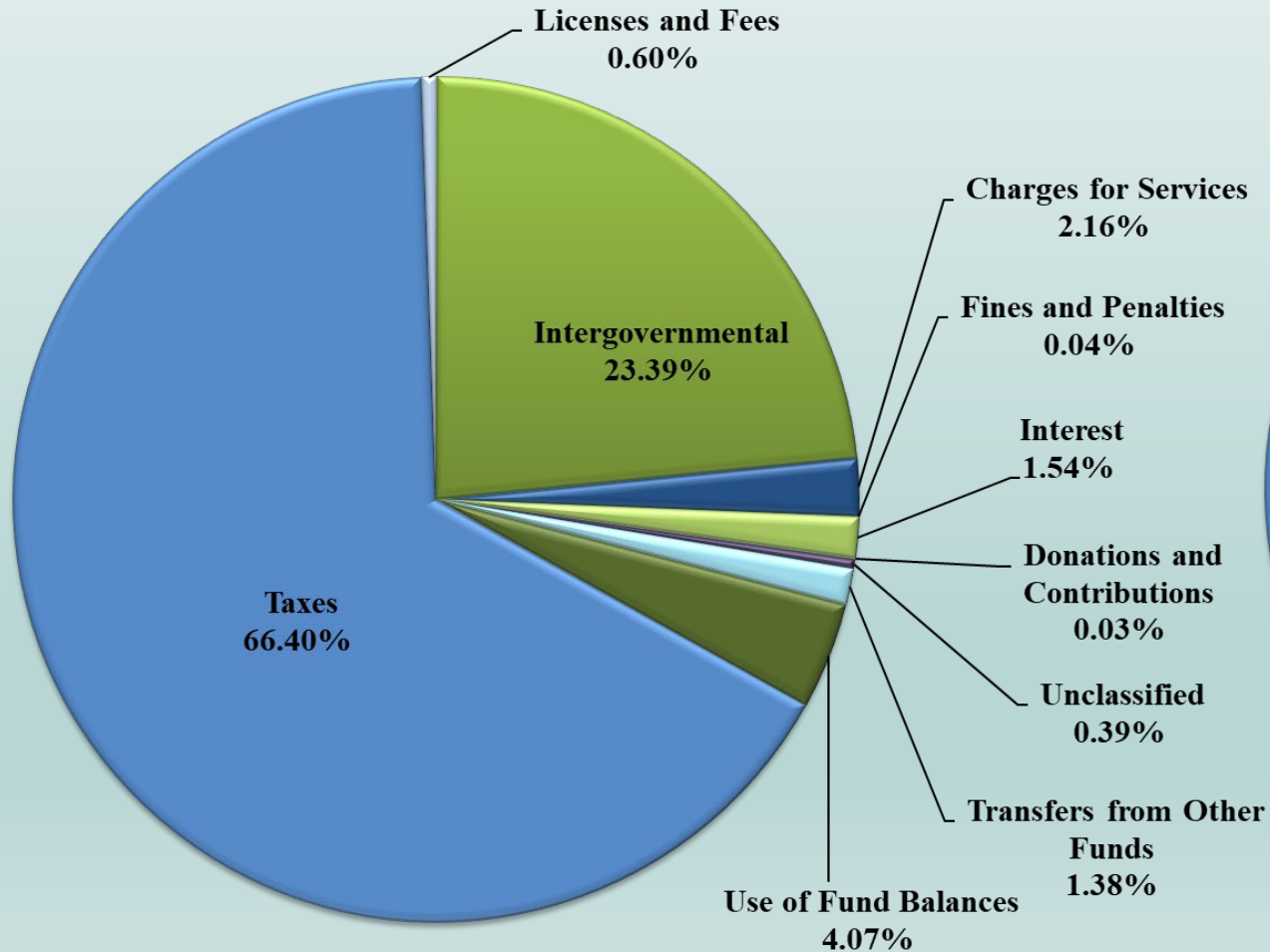
Includes estimated  
0% valuation  
increase

Manager  
Impact on  
Tax Rate

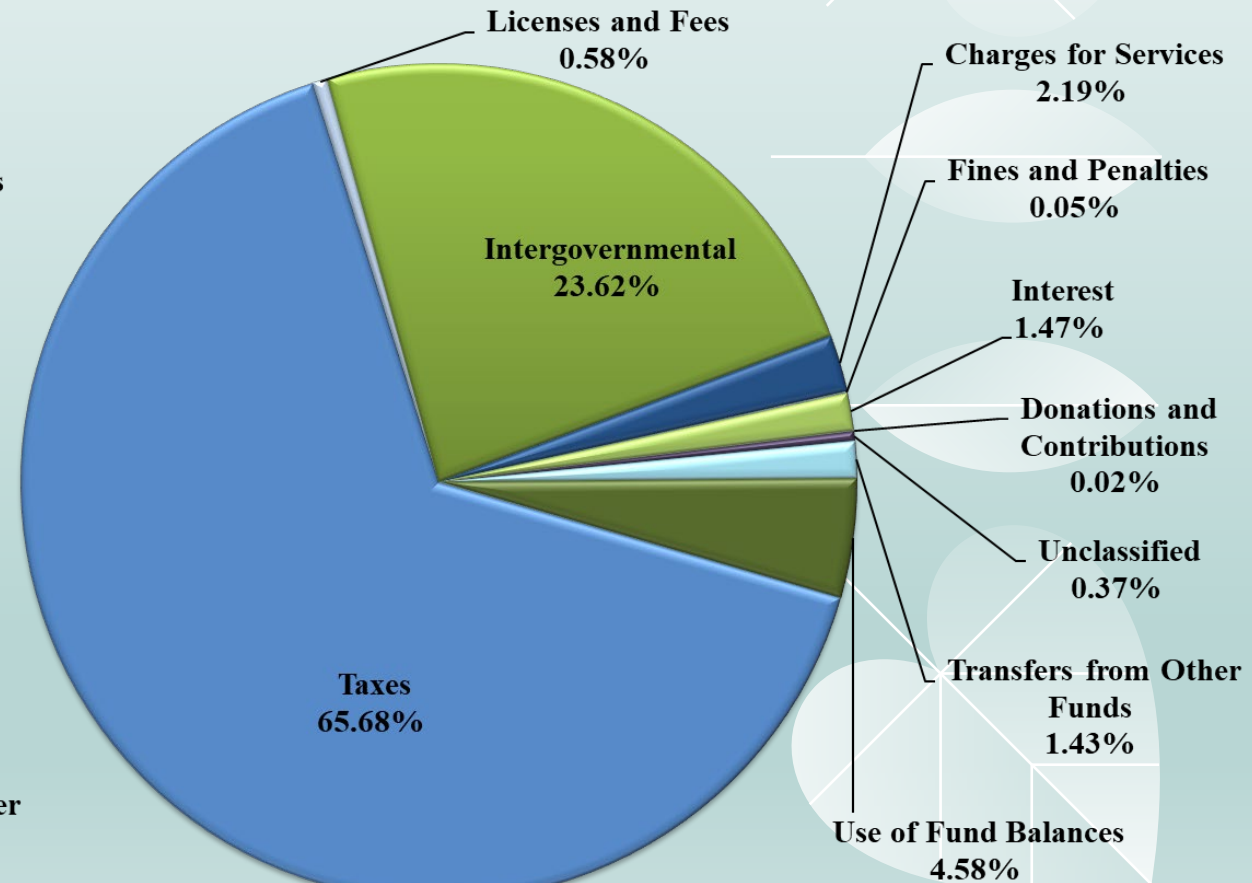
0.80%  
1.80%  
0.34%  
2.94%

# REVENUES BY SOURCE

## 2024-25 ADOPTED BUDGET

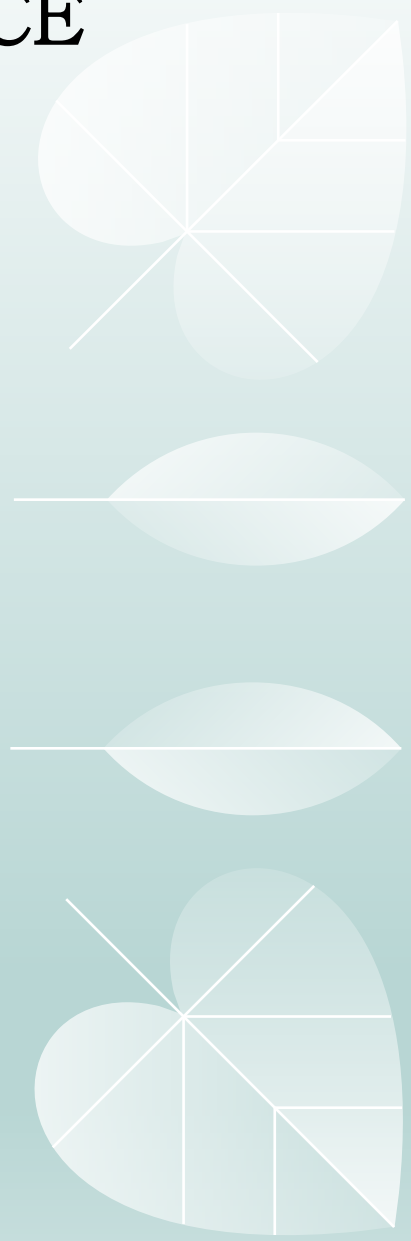


## 2025-26 MANAGER'S PROPOSED BUDGET



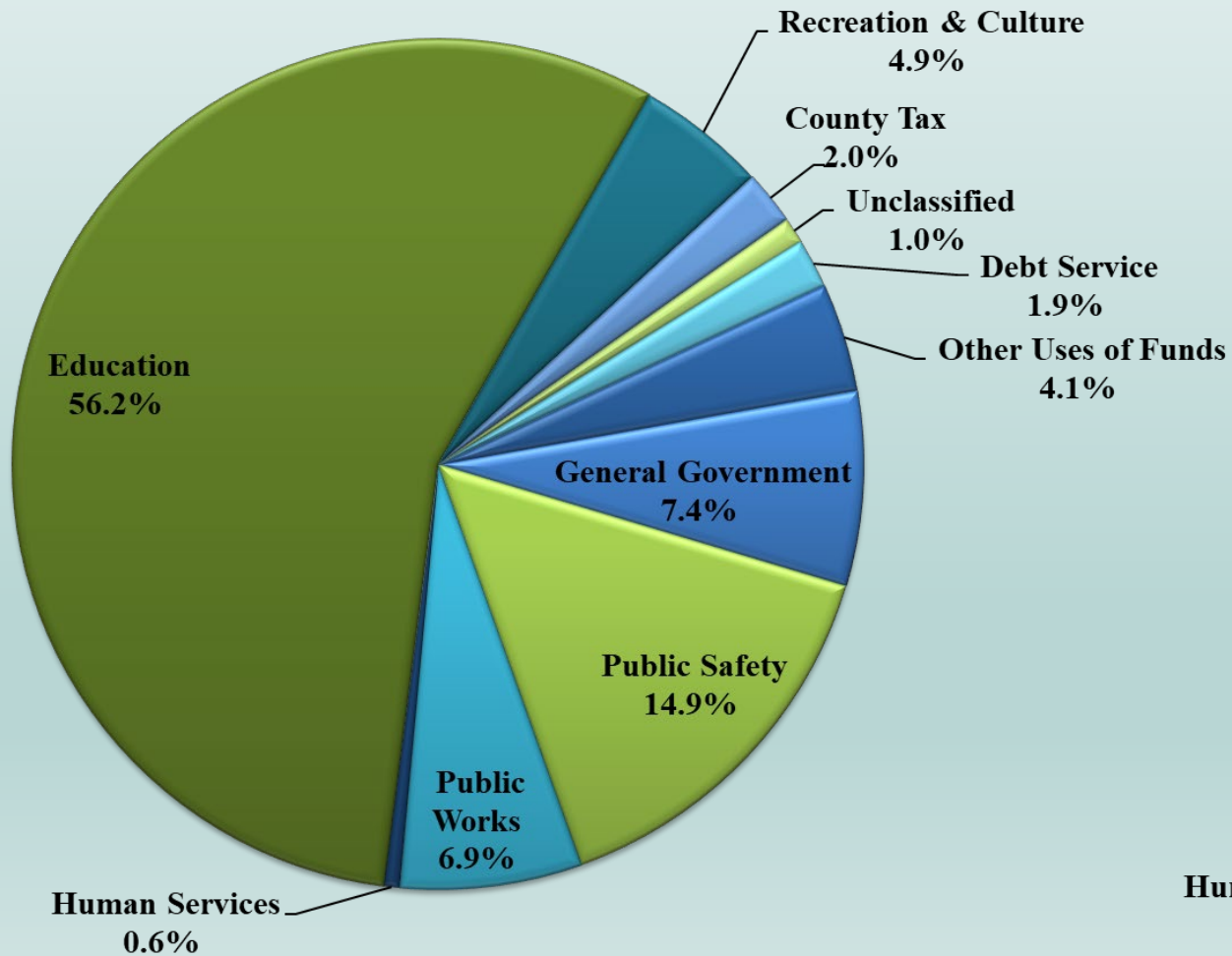
# COMPARATIVE BUDGETS – REVENUES BY SOURCE

						Mgrs Proposed
		<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
<b>Revenues</b>						
—	Property Taxes	50,859,514	52,839,758	58,571,948	60,174,800	62,267,869
	Other Taxes	3,528,000	4,222,000	4,234,000	4,565,500	4,706,000
	Licenses, Fees & Permits	585,242	596,432	561,076	580,602	586,716
	Intergovernmental - Municipal	3,618,217	4,862,597	5,797,769	6,306,334	6,532,800
	Intergovernmental - Education	11,529,277	14,050,403	15,284,299	16,504,104	17,551,903
	Charges for Service - Municipal	1,478,967	1,481,937	1,490,937	1,931,824	2,061,785
	Charges for Service - Education	208,494	492,046	455,866	175,000	175,000
	Fines & Penalties	30,475	41,925	41,925	41,775	50,235
	Interest on Investments	50,000	80,000	500,000	1,500,000	1,500,000
	Donations & Contributions	25,000	25,000	25,000	25,000	25,000
	Other	<u>338,383</u>	<u>445,963</u>	<u>408,430</u>	<u>381,360</u>	<u>376,630</u>
	<b>Total</b>	<b>72,251,569</b>	<b>79,138,061</b>	<b>87,371,250</b>	<b>92,186,299</b>	<b>95,833,938</b>
<b>Other Sources</b>						
	Transfers In	807,122	866,170	1,022,055	1,347,599	1,462,640
	Use of Balances - Municipal	797,000	800,000	910,000	1,475,000	1,420,000
	Use of Balances - Educational	<u>1,904,221</u>	<u>3,510,784</u>	<u>2,755,392</u>	<u>2,494,000</u>	<u>3,250,000</u>
	<b>Total</b>	<b>3,508,343</b>	<b>5,176,954</b>	<b>4,687,447</b>	<b>5,316,599</b>	<b>6,132,640</b>
<b>Total Revenues and Other Sources</b>		<b><u>75,759,912</u></b>	<b><u>84,315,015</u></b>	<b><u>92,058,697</u></b>	<b><u>97,502,898</u></b>	<b><u>101,966,578</u></b>

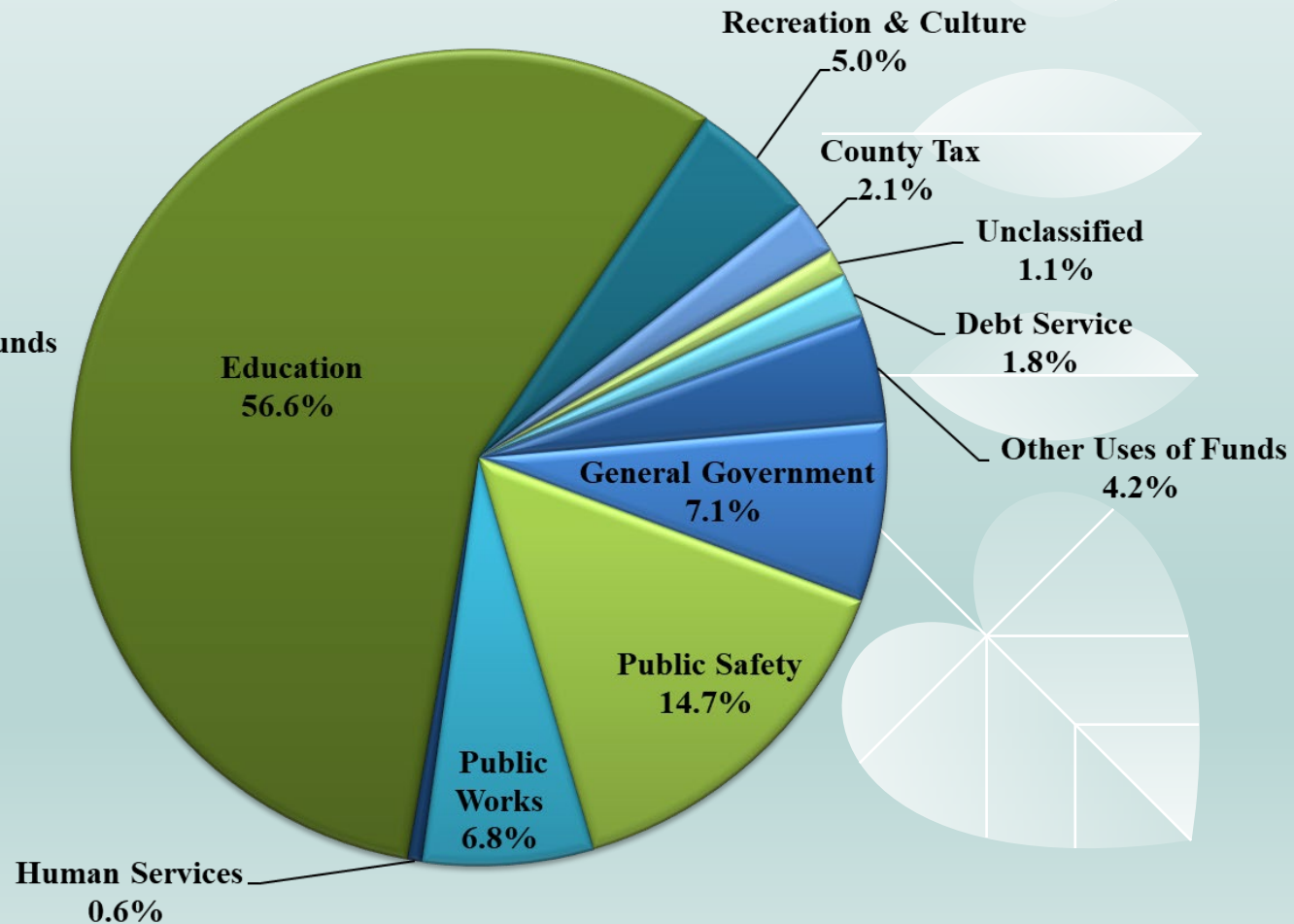


# EXPENDITURES BY FUNCTION

2025-25 ADOPTED  
BUDGET



2025-26 MANAGER'S  
PROPOSED BUDGET



# COMPARATIVE BUDGETS – EXPENDITURES BY FUNCTION

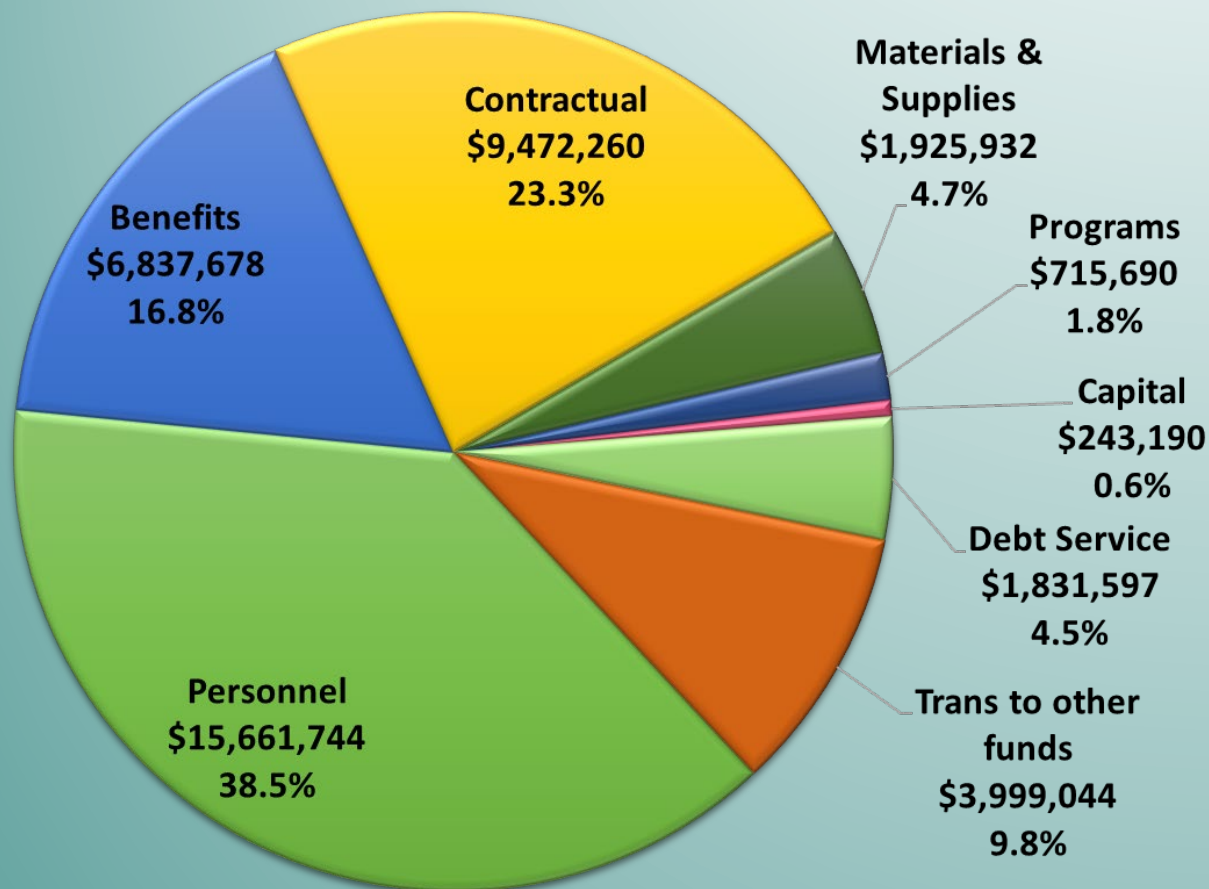


		<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	Mgrs Proposed <u>2025-26</u>
<b>Expenditures</b>						
	General Government	5,033,811	5,451,914	6,252,754	7,214,203	7,256,468
	Public Safety	11,232,799	12,353,715	12,965,777	14,556,811	15,020,596
	Public Works	4,612,714	4,909,674	5,683,131	6,718,419	6,893,458
	Human Services	651,047	461,456	578,160	574,309	601,691
	Education	43,651,333	49,443,682	52,931,574	54,823,940	57,709,853
	Recreation & Culture	3,620,137	3,874,508	4,588,439	4,809,452	5,095,427
	Debt Service	936,659	1,489,372	1,868,031	1,831,597	1,794,565
	County Tax	1,664,113	1,713,824	1,891,816	1,991,823	2,181,757
	Unclassified	<u>766,379</u>	<u>1,005,370</u>	<u>1,542,255</u>	<u>983,300</u>	<u>1,084,140</u>
	<b>Total</b>	<b>72,168,992</b>	<b>80,703,515</b>	<b>88,301,937</b>	<b>93,503,854</b>	<b>97,637,955</b>
<b>Transfers to Other Funds</b>						
	Transfer Out to Special Revenue	70,000	70,000	70,000	150,000	175,000
	Transfer Out to Capital Projects	3,395,920	3,416,500	3,561,760	3,724,044	4,003,623
	Transfers Out to Enterprise	<u>125,000</u>	<u>125,000</u>	<u>125,000</u>	<u>125,000</u>	<u>150,000</u>
	<b>Total</b>	<b>3,590,920</b>	<b>3,611,500</b>	<b>3,756,760</b>	<b>3,999,044</b>	<b>4,328,623</b>
<b>Total Expenditures and Other Uses</b>		<b><u>75,759,912</u></b>	<b><u>84,315,015</u></b>	<b><u>92,058,697</u></b>	<b><u>97,502,898</u></b>	<b><u>101,966,578</u></b>

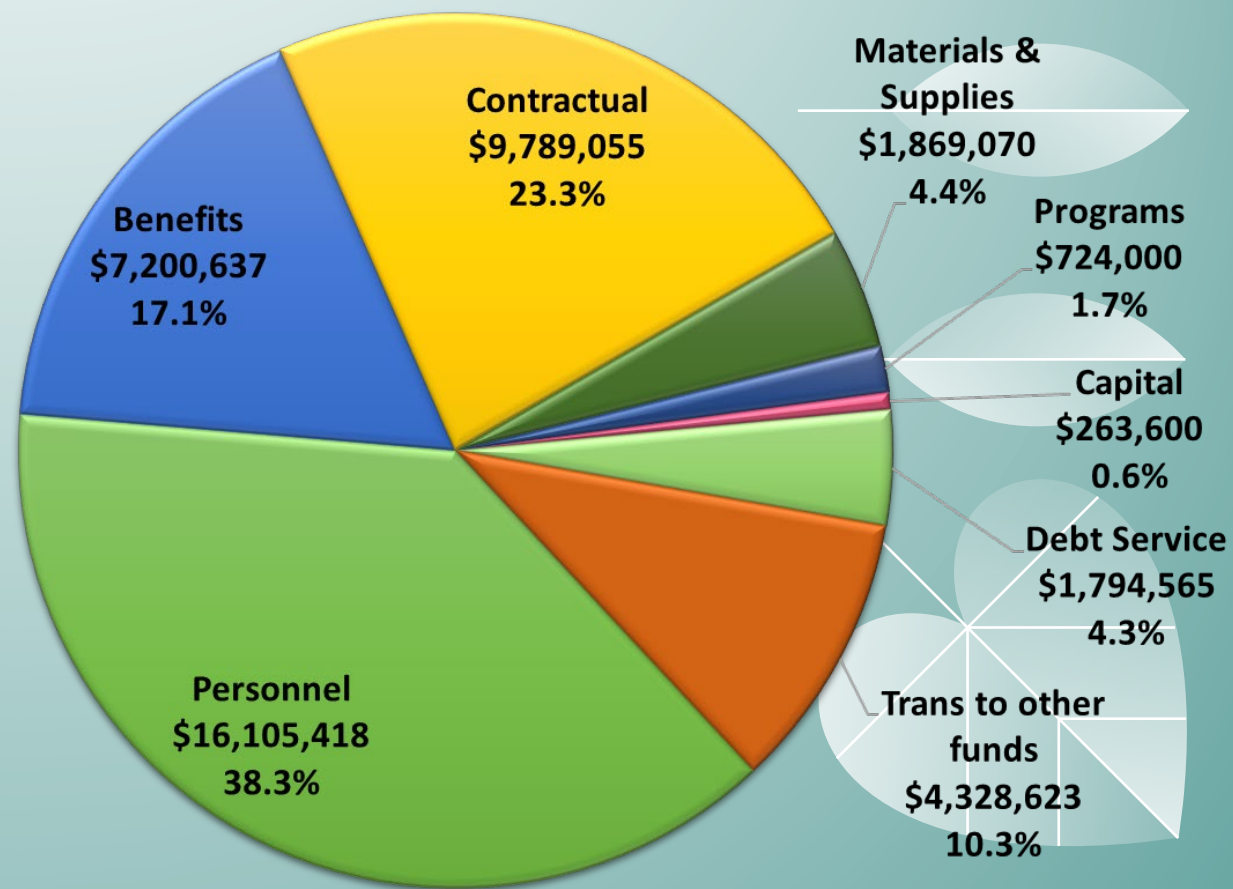


# MUNICIPAL EXPENDITURES BY CATEGORY

2024-25 ADOPTED  
BUDGET



2025-26 MANAGER'S  
PROPOSED BUDGET





# MANAGER ADJUSTMENTS TO MUNICIPAL DEPARTMENT BUDGETS

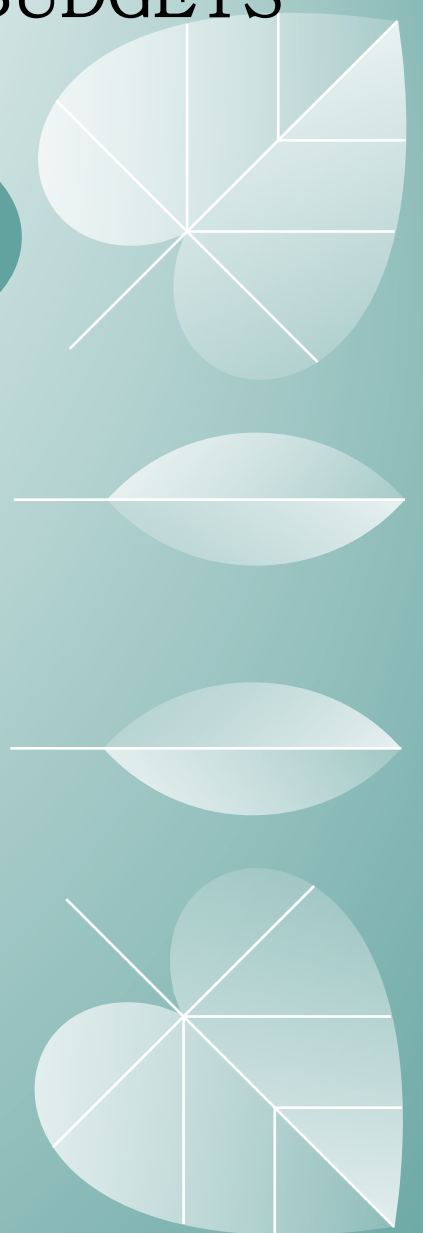
TOTAL Revenue increase: \$150,000

- Unassigned fund balance - to offset zoning ordinance rewrite costs

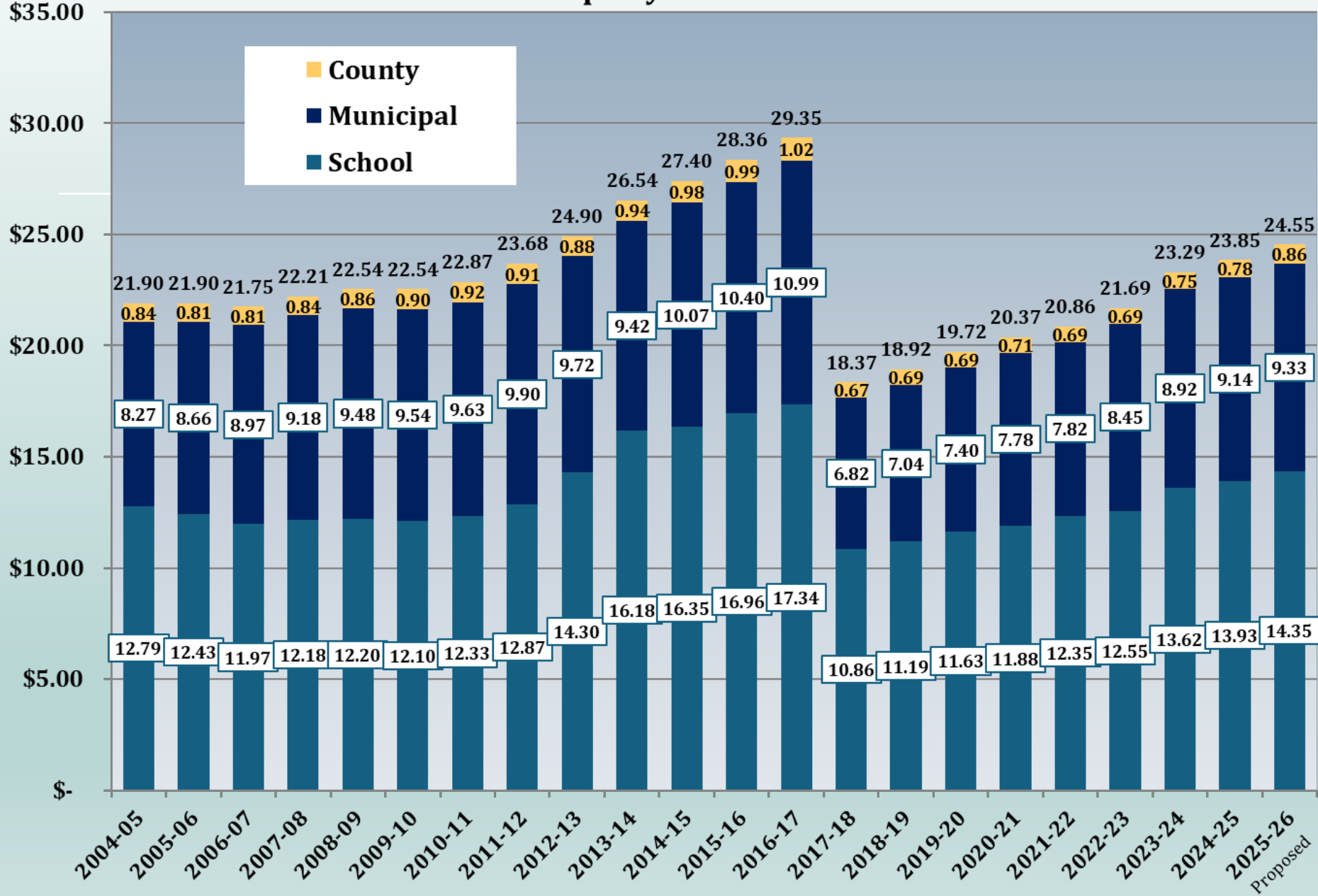
TOTAL Expenditure reduction: (\$337,130)

- Planning Prof Services – \$75,000 – add for Zoning Ordinance rewrite
- Tax Adjustment - \$50,000 – add for tax abatement allowance
- Property Tax Assistance Program - \$25,000- add for 2025-26 program
- Social Services Funding - \$25,000 – add for 2025-26 program
- Diesel & Gasoline – (\$123,366) – based on signing fuel contract
- 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

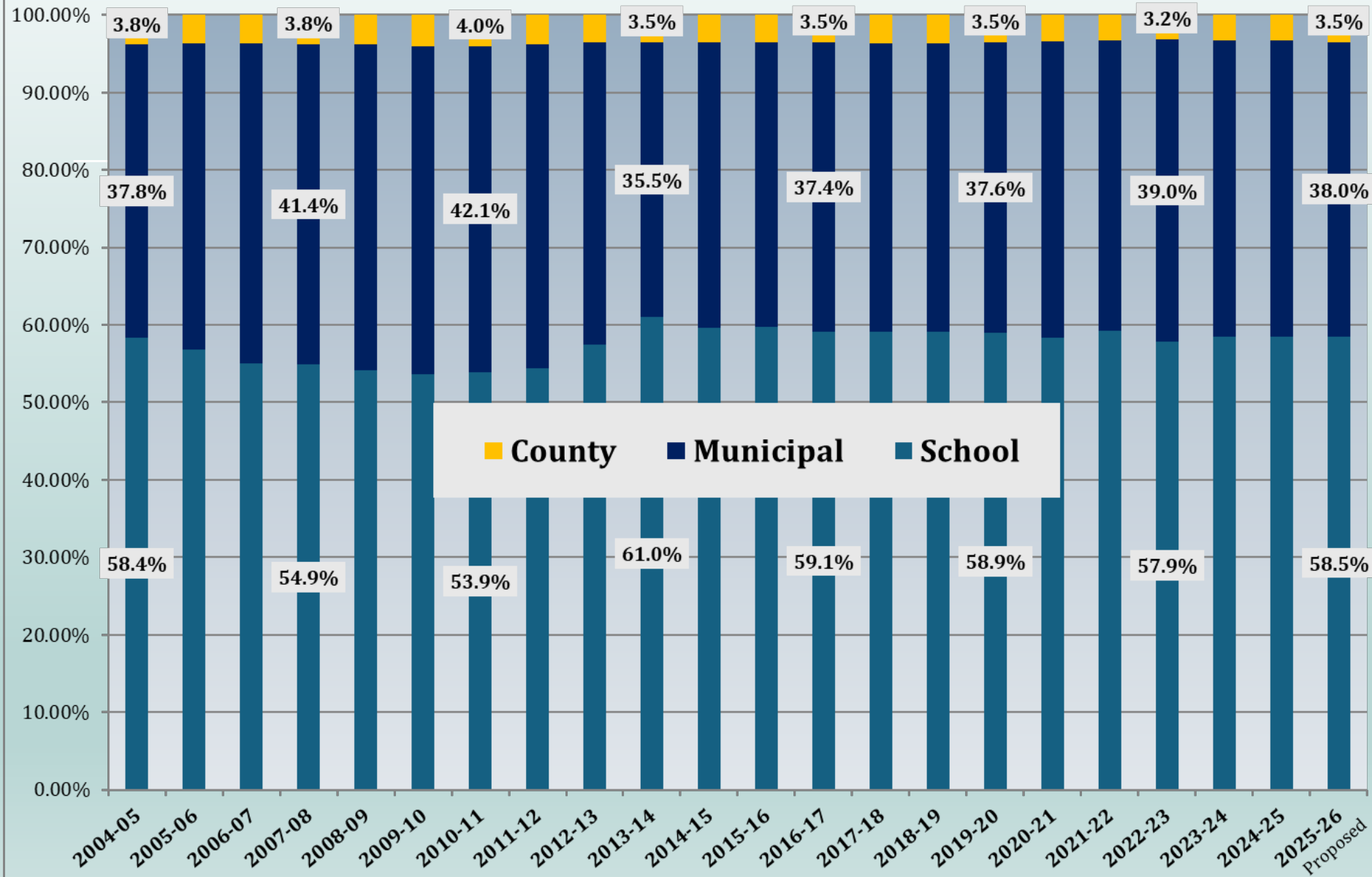
Municipal  
Depts  
ONLY



# Town of Brunswick Property Tax Rates



## Town of Brunswick Share of Taxes



# 2025-26 BUDGET WORKSHOP/MEETING SCHEDULE



- Monday, 3/3/25 – Manager’s Proposed 2026-2030 CIP
- 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
- Thursday, 4/10/25 – Workshop – School Dept, People Plus/Teen Ctr, Finance
- Thursday, 4/17/25 – Special TC Meeting – Mgr’s Budget, set PH  
– Workshop – BDA, EcoDev, Parks & Rec
- Monday, 4/28/25 – Special TC Meeting - Budget/CIP PH
- Thursday, 5/1/25 – Workshop – CML, 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