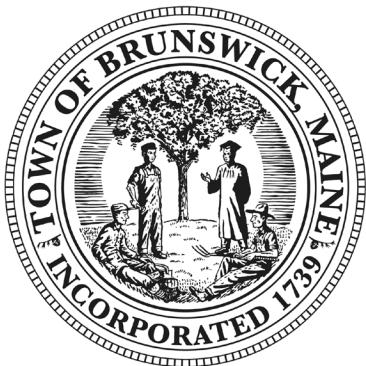


TOWN OF BRUNSWICK, MAINE

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

	<u>Net From Property Taxes</u>				
	<u>Adopted</u> <u>2023-24</u>	<u>Manager</u> <u>2024-25</u>	<u>Manager</u> <u>Increase</u>	<u>Manager</u> <u>Increase</u>	<u>Impact on</u> <u>Tax Rate</u>
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>
Total	\$60,808,813	\$62,593,558	\$1,784,745	2.94%	2.94%

Tax Rate Valuation \$2,549,635,745 \$2,549,635,745 \$0 **0.00%**

2025-26 BUDGET

NET TAX (PAGE 4)

Revenues & Other Sources

	Adopted 2024-25	Department 2025-26	Manager 2025-26	Manager Increase (Decrease)	Manager Increase (Decrease)
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%
	36,694,085	39,275,719	39,373,020	2,678,935	7.30%

Expenditures & Other Uses

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%
	97,502,898	102,353,708	101,966,578	4,463,680	4.58%

Net From Property Taxes

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%
	60,808,813	63,077,989	62,593,558	1,784,745	2.94%

Tax Rate Valuation

2,549,635,745 **2,549,635,745** **2,549,635,745**

0

0.00%

**Manager
Impact on
Tax Rate**

2.08% **0.80%**
3.09% **1.80%**
10.26% **0.34%**
2.94% **2.94%**

Includes estimated
0% valuation
increase

Tax Rates (per 1,000)

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%
	23.85	24.74	24.55	0.70	2.94%

Taxable Valuation (Net of Hms td & BETE)

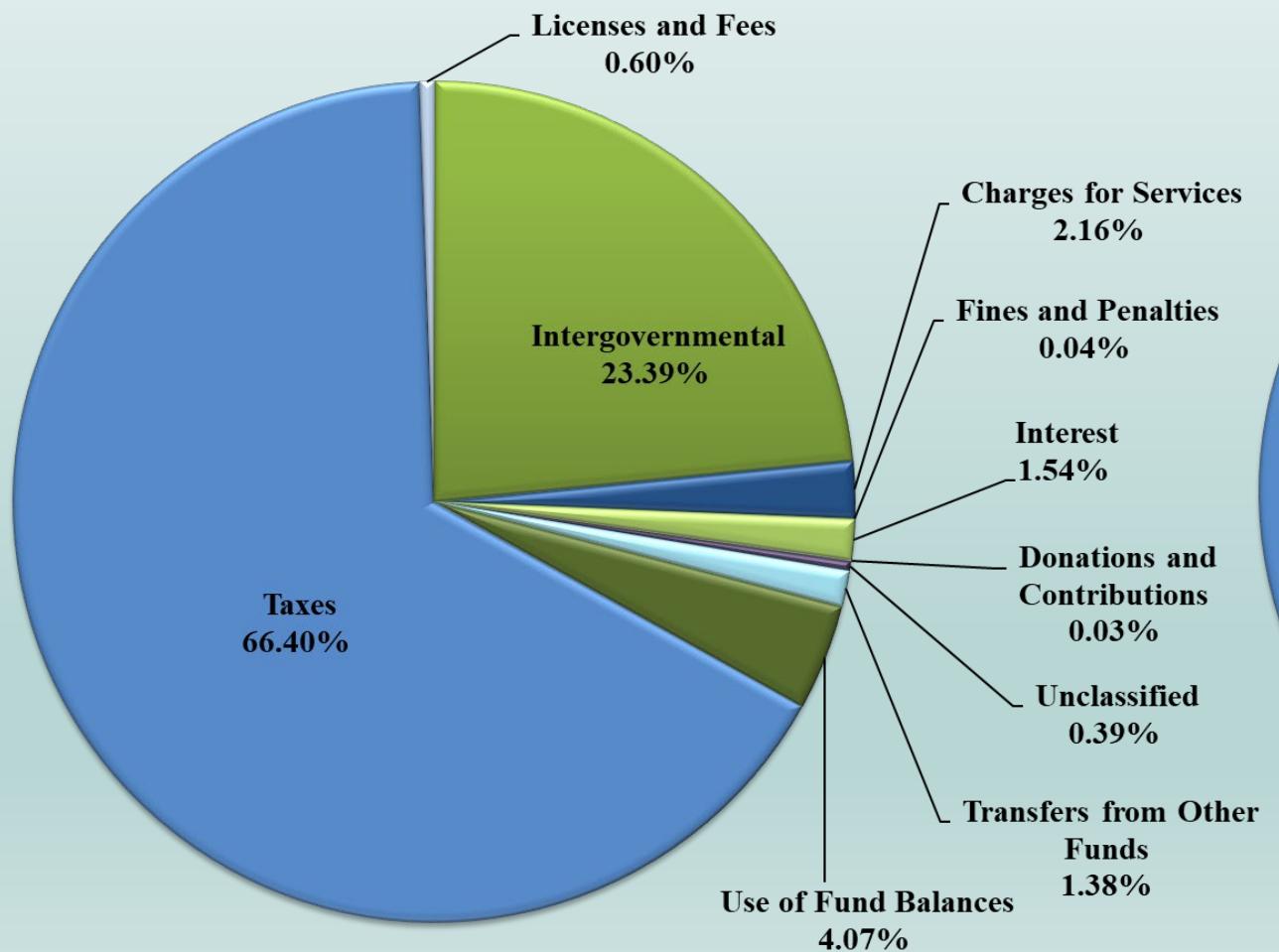
2,430,995,614 **2,430,995,614** **2,430,995,614**

0

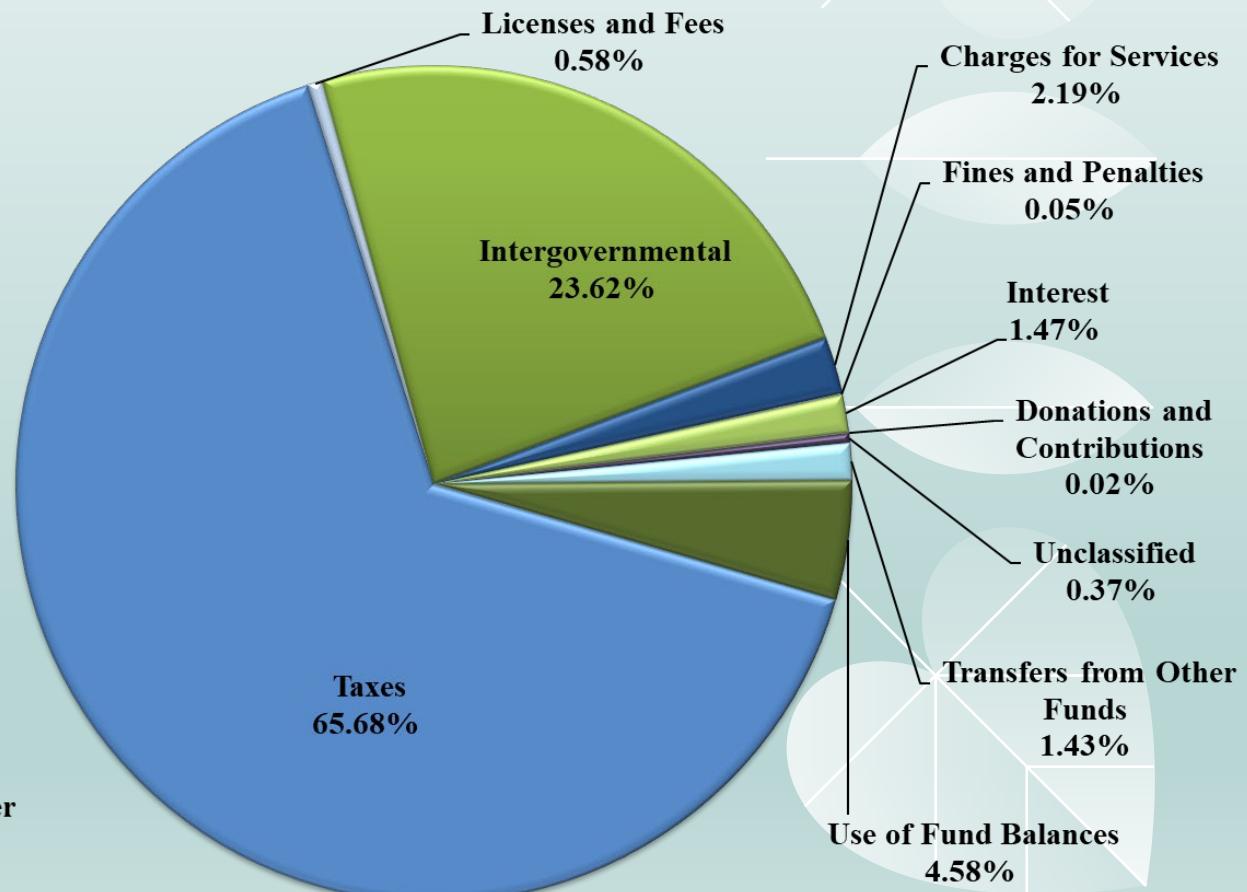
0.00%

REVENUES BY SOURCE

2024-25 ADOPTED BUDGET



2025-26 MANAGER'S PROPOSED BUDGET

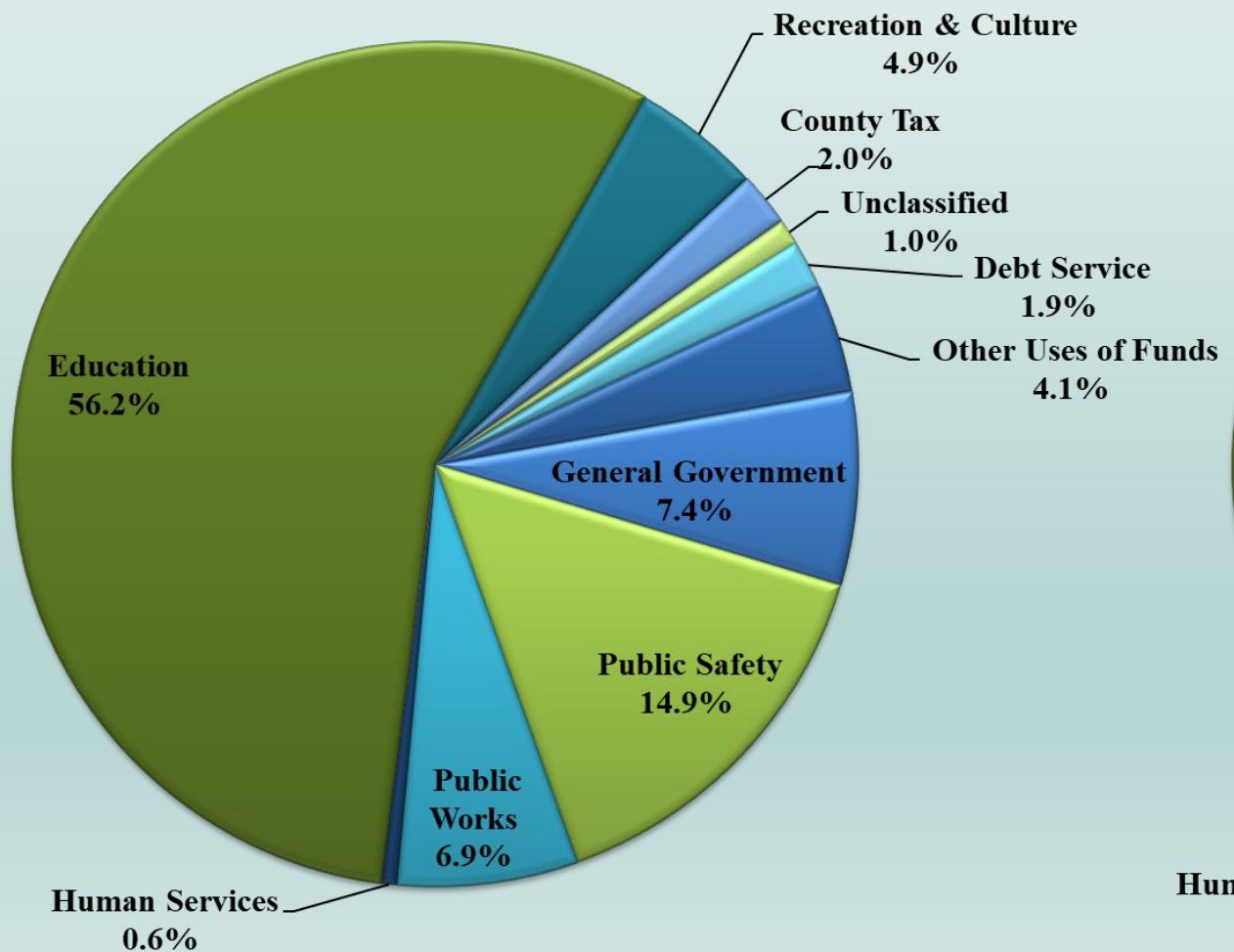


COMPARATIVE BUDGETS – REVENUES BY SOURCE

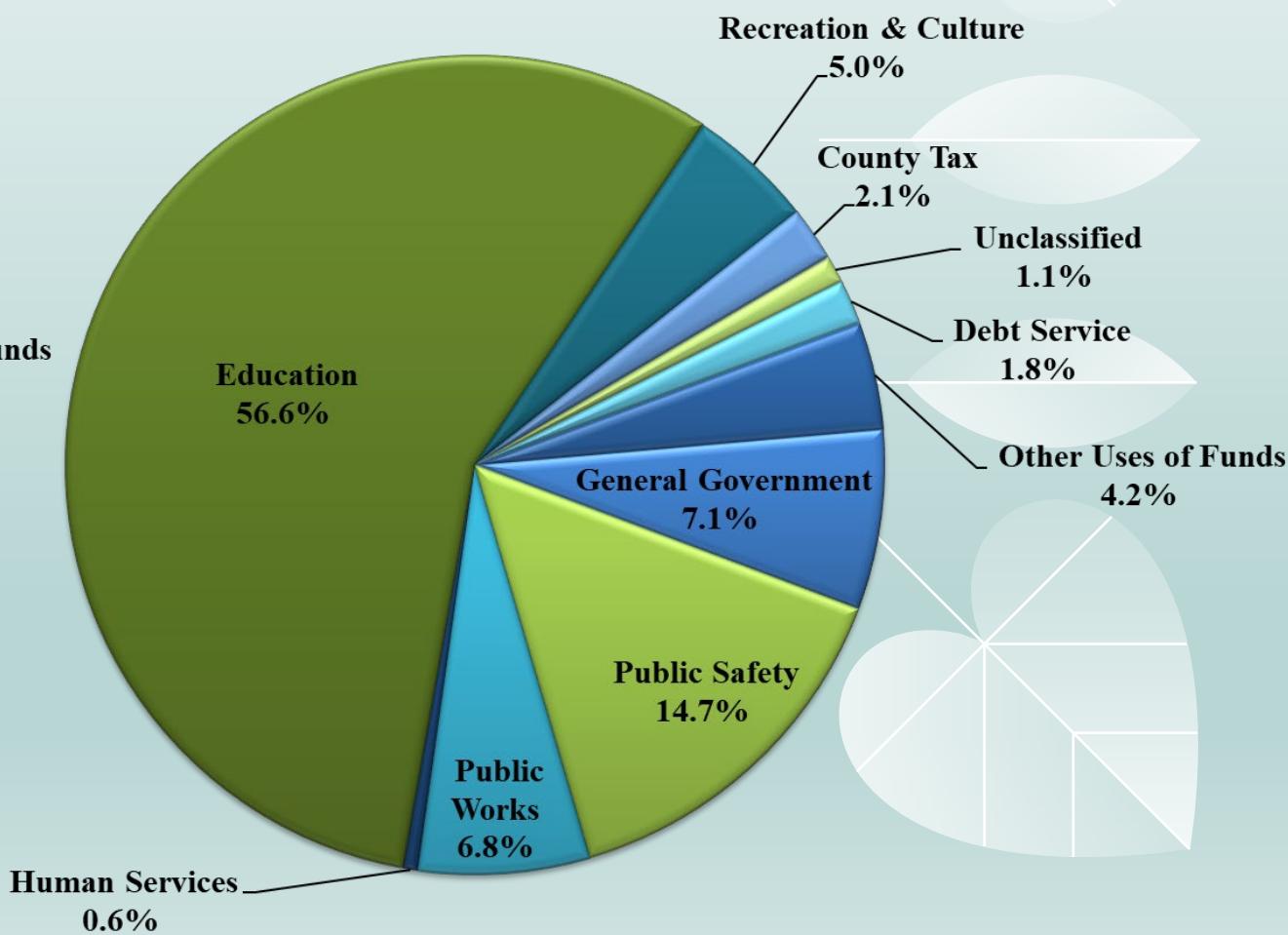
					Mgrs Proposed
	2021-22	2022-23	2023-24	2024-25	2025-26
Revenues					
Property Taxes	50,859,514	52,839,758	58,571,948	60,174,800	62,267,869
Other Taxes	3,528,000	4,222,000	4,234,000	4,565,500	4,706,000
Licenses, Fees & Permits	585,242	596,432	561,076	580,602	586,716
Intergovernmental - Municipal	3,618,217	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	338,383	445,963	408,430	381,360	376,630
Total	72,251,569	79,138,061	87,371,250	92,186,299	95,833,938
Other Sources					
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	1,904,221	3,510,784	2,755,392	2,494,000	3,250,000
Total	3,508,343	5,176,954	4,687,447	5,316,599	6,132,640
Total Revenues and Other Sources	<u>75,759,912</u>	<u>84,315,015</u>	<u>92,058,697</u>	<u>97,502,898</u>	<u>101,966,578</u>

EXPENDITURES BY FUNCTION

2025-25 ADOPTED BUDGET



2025-26 MANAGER'S PROPOSED BUDGET

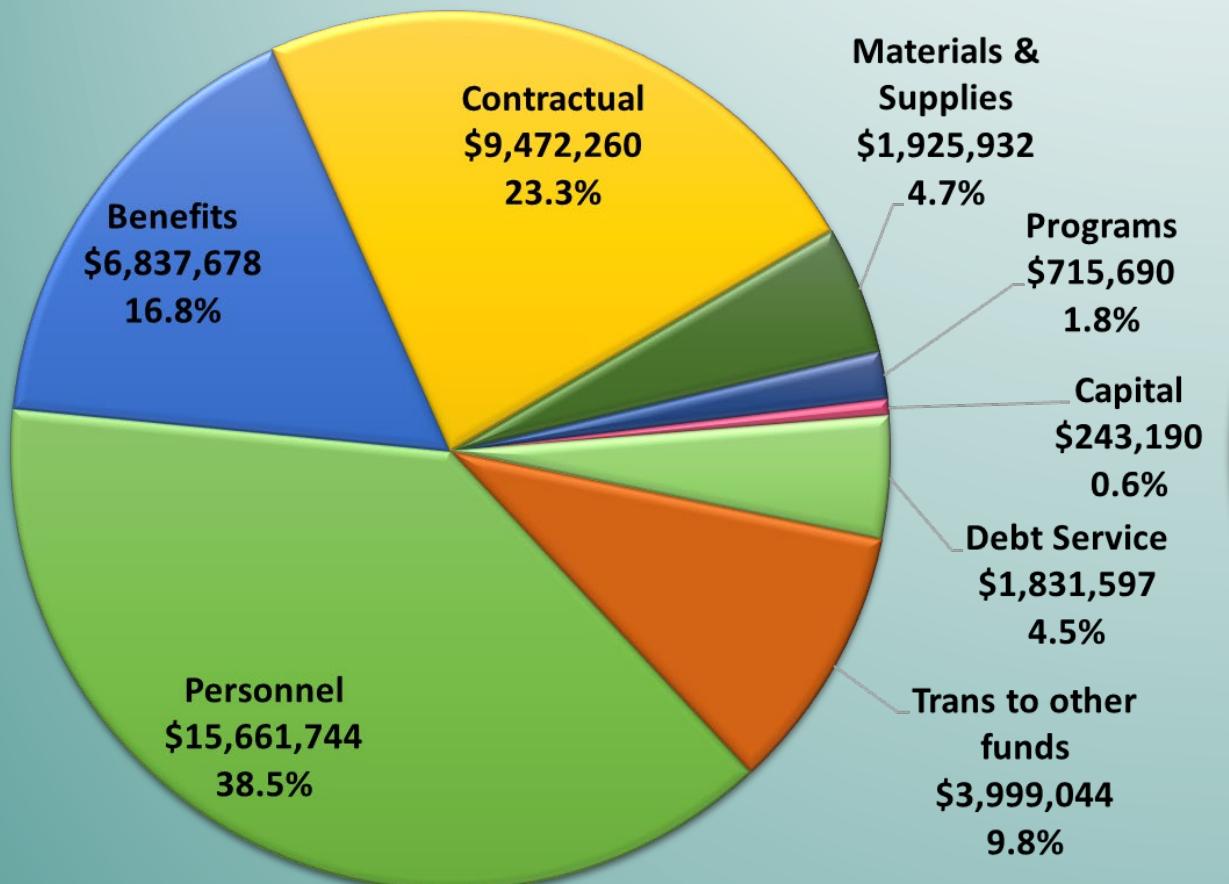


COMPARATIVE BUDGETS – EXPENDITURES BY FUNCTION

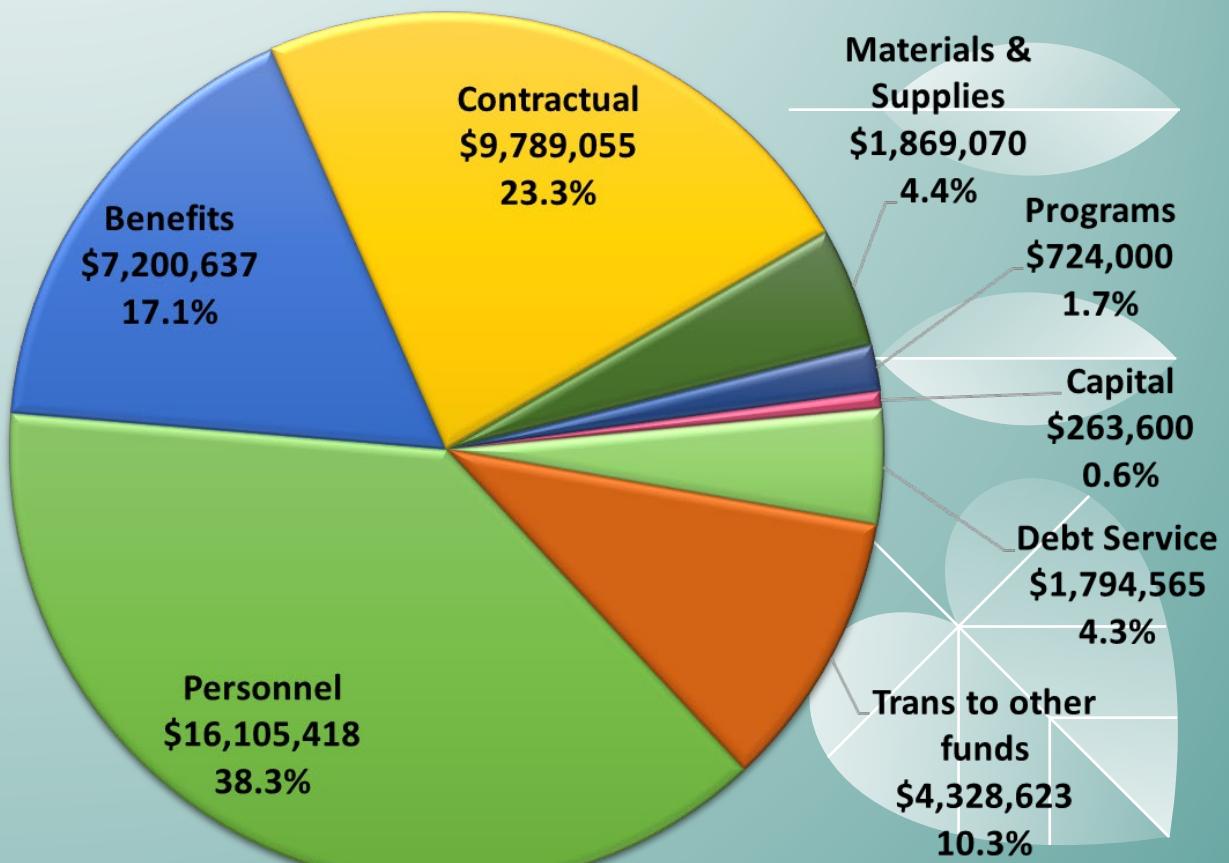
					Mgrs Proposed
	2021-22	2022-23	2023-24	2024-25	2025-26
Expenditures					
General Government	5,033,811	5,451,914	6,252,754	7,214,203	7,256,468
Public Safety	11,232,799	12,353,715	12,965,777	14,556,811	15,020,596
Public Works	4,612,714	4,909,674	5,683,131	6,718,419	6,893,458
Human Services	651,047	461,456	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	766,379	1,005,370	1,542,255	983,300	1,084,140
Total	72,168,992	80,703,515	88,301,937	93,503,854	97,637,955
Transfers to Other Funds					
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	125,000	125,000	125,000	125,000	150,000
Total	3,590,920	3,611,500	3,756,760	3,999,044	4,328,623
Total Expenditures and Other Uses	<u>75,759,912</u>	<u>84,315,015</u>	<u>92,058,697</u>	<u>97,502,898</u>	<u>101,966,578</u>

MUNICIPAL EXPENDITURES BY CATEGORY

2024-25 ADOPTED BUDGET



2025-26 MANAGER'S PROPOSED BUDGET



MANAGER ADJUSTMENTS TO MUNICIPAL DEPARTMENT BUDGETS

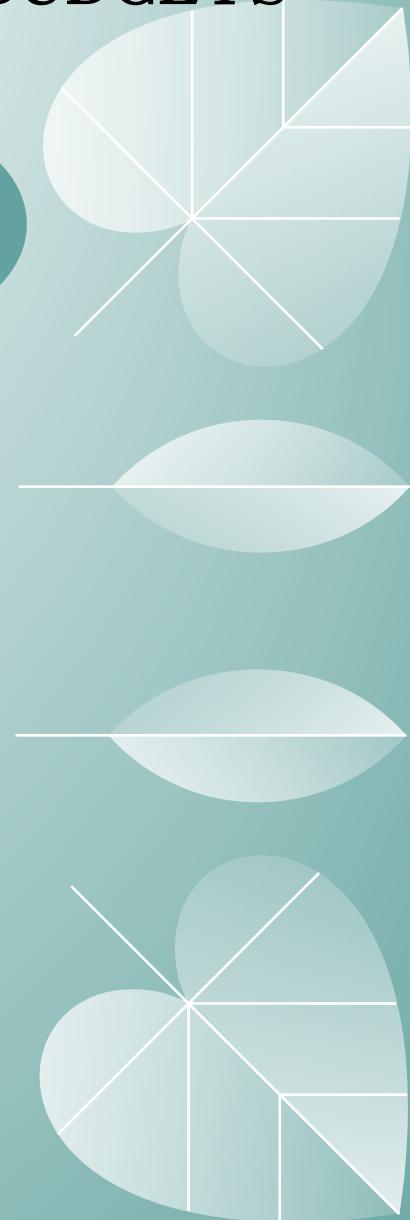
TOTAL Revenue increase: **\$150,000**

- Unassigned fund balance - to offset zoning ordinance rewrite costs

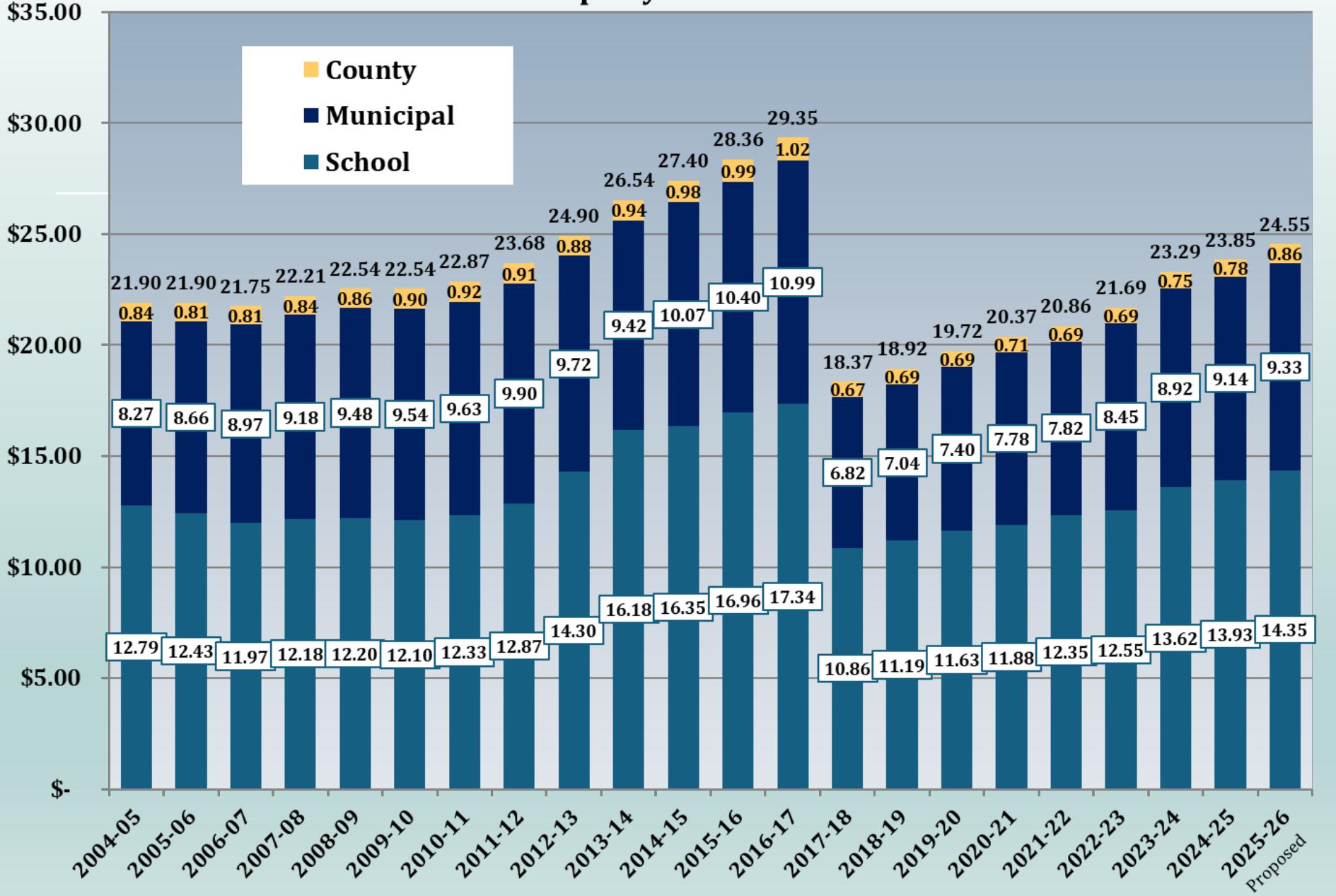
TOTAL Expenditure reduction: **(-\$337,130)**

- 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

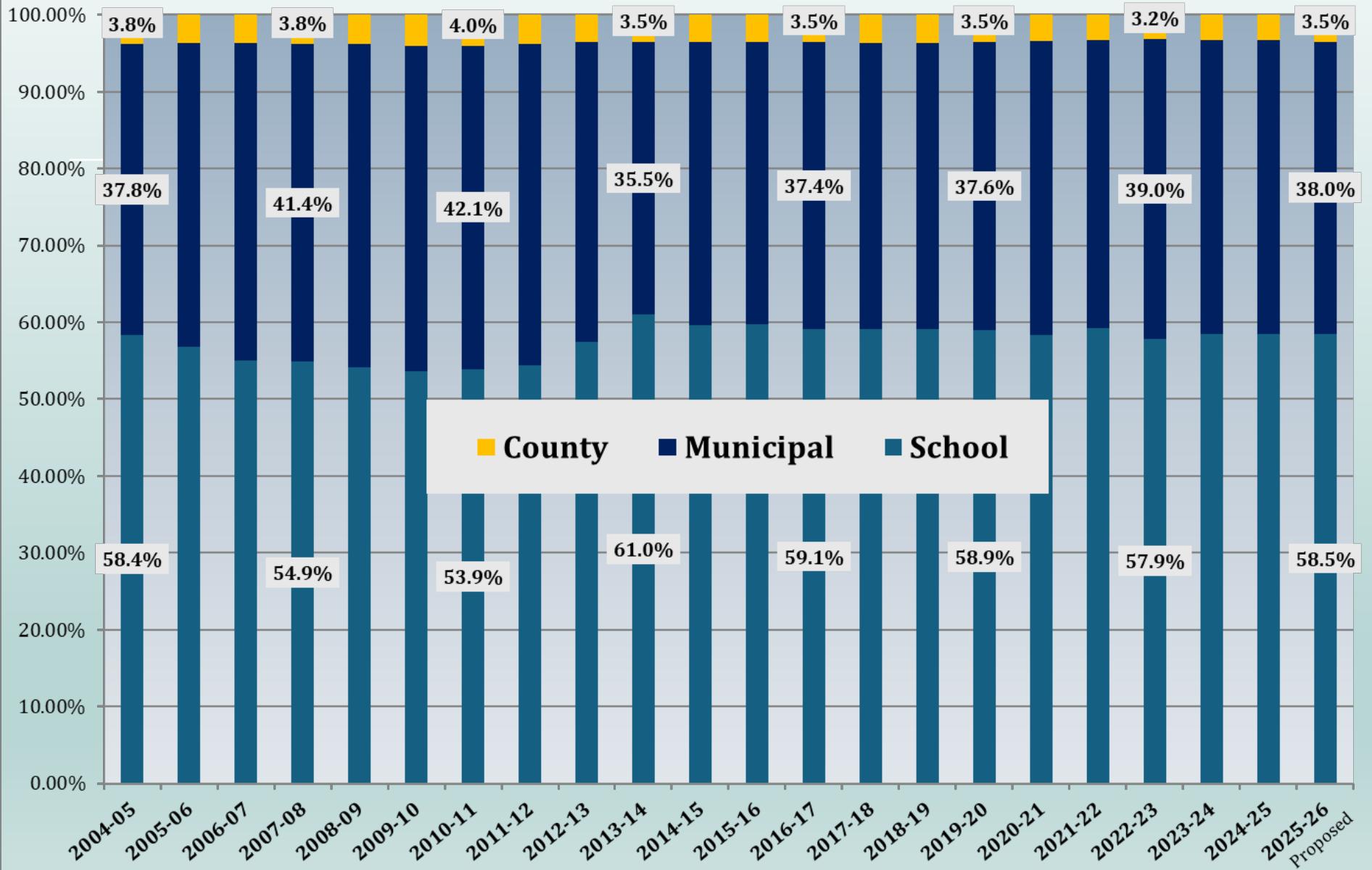


Town of Brunswick Property Tax Rates



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