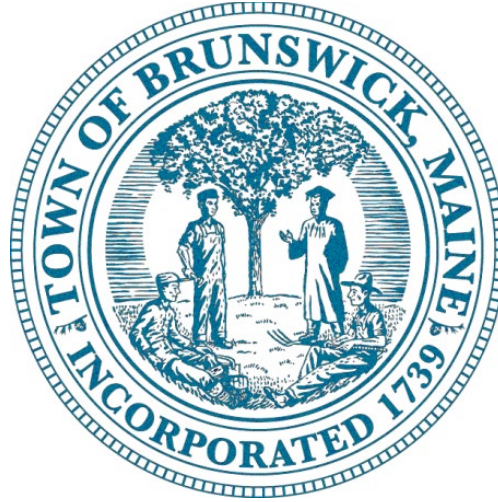


# Town of Brunswick, Maine



## 2021–22 Budget Municipal Departments Only

March 4, 2021

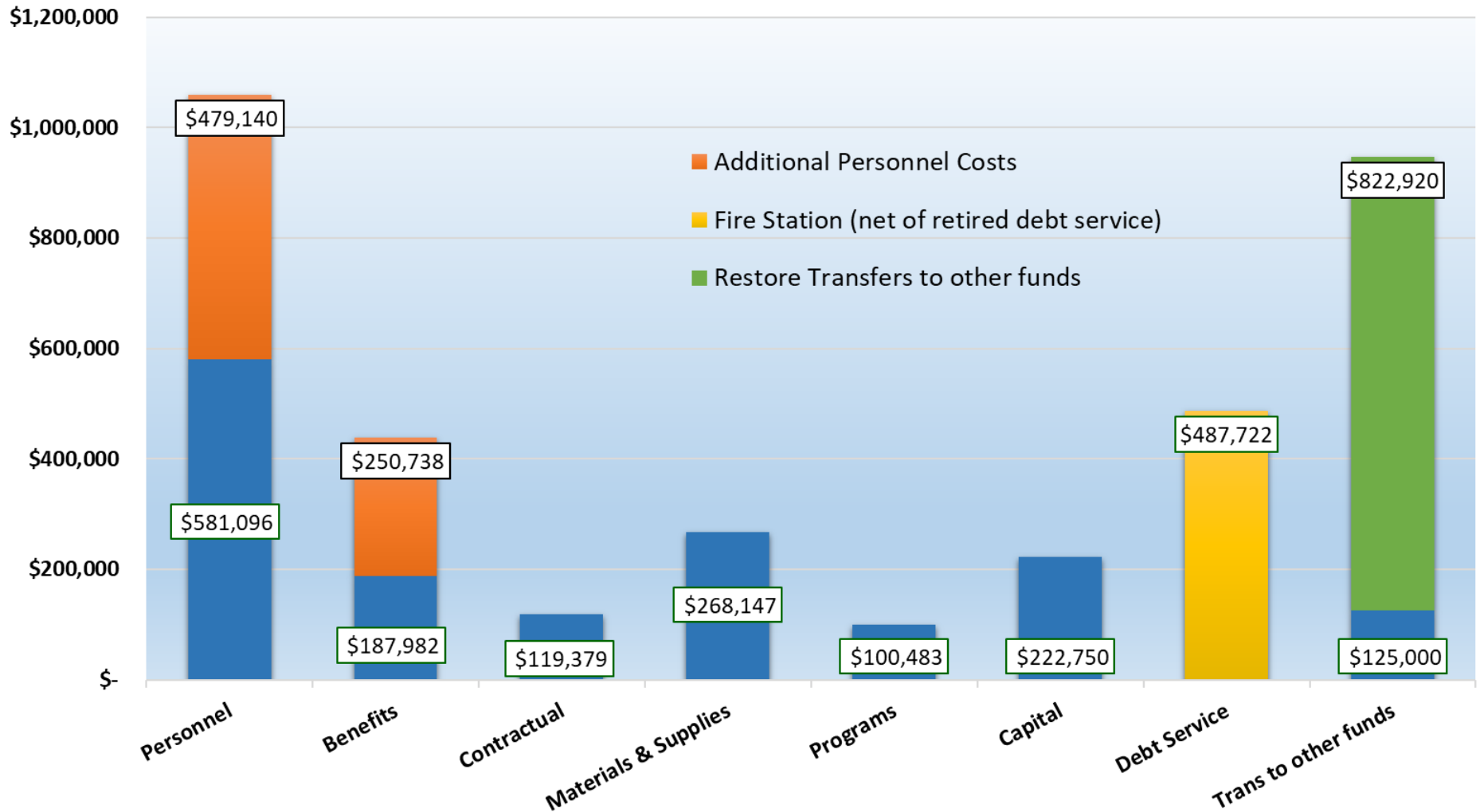
# 2021-22 Budget Municipal Departments' Requests

	20-21 Actual Budget	21-22 Department	Change
<b>Non-Property Tax Revenues &amp; Sources</b>			
Revenues	6,892,691	6,964,711	72,020
Allowance for Deferred Taxes & Abatements	(275,000)	(275,000)	-
Adjustments for rounding/overlay	(1,429,338)	-	1,429,338
Other Sources	673,969	805,122	131,153
State Revenue Sharing	1,800,000	2,000,000	200,000
Uses of Fund Balance	650,000	500,000	(150,000)
Use of State Revenue Sharing Balance	-	-	-
Total Revenues & Sources	8,312,322	9,994,833	1,682,511
<b>Expenditures &amp; Transfers Out</b>			
Expenditures	24,911,640	27,609,077	2,697,438
Transfers Out	1,888,000	2,835,920	947,920
Total Expenditures & Transfers Out	26,799,640	30,444,997	3,645,358
 Municipal net from prop tax	 18,487,318	 20,450,164	 1,962,847
Total net from prop tax	48,363,148		
 Budgeted valuation	 2,374,234,046	 2,374,234,046	 -
 Municipal Rate (per \$1000)	 \$7.79	 \$8.61	 \$0.82
Total Rate (per \$1000)	\$20.37		

**Estimated Municipal Depts impact on 2021-22 Tax Rate**

**4.08%**

**2021-22 Budget**  
**Department Budget Requests - Municipal Departments Only**  
**Change from previous year - by Expenditure Category**



# Major drivers of category increases in Department budget requests

## Personnel & Benefits

- Fire Dept 4 firefighters – \$296,832
- Police Dept 2 officers – \$171,077
- Public Works Dept
  - Deputy Director – \$84,613
  - Adj due to landfill closure – \$83,571
- Parks & Rec Dept
  - 1 maintenance worker – \$58,907
  - Park Rangers – \$34,879

## Debt Service

- 2006 bond – (\$204,000)
- 2011 bond – (\$204,015)
- Fire Station – \$947,920

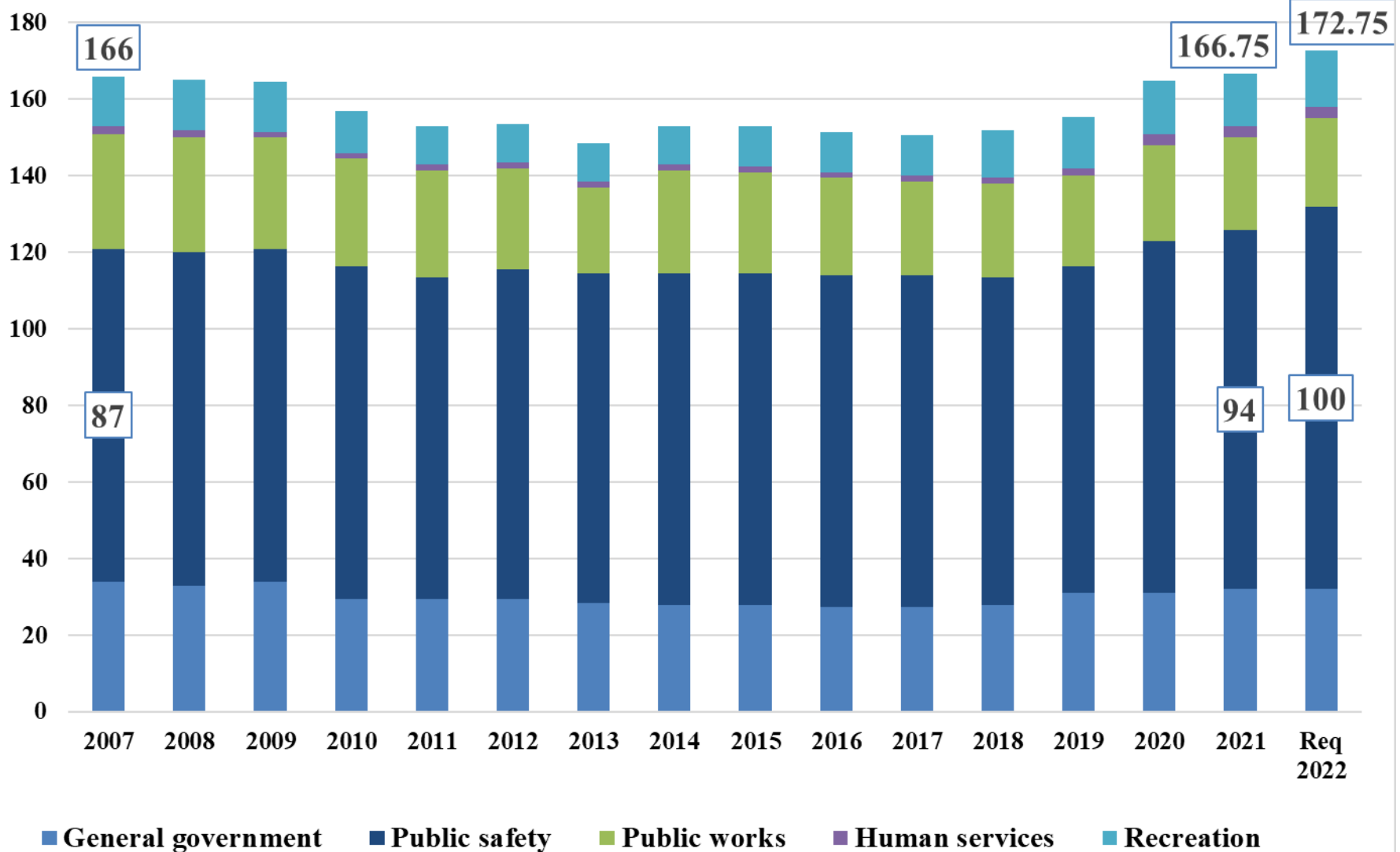
## Restore Transfers to other funds

- Road Resurfacing & Sidewalks – \$445,000
- Vehicle & Equipment Reserves – \$27,920
- Facilities Reserve – \$225,000
- IT/Cable TV Equipment Reserve – \$125,000

## Other Transfers

- Train Station/Visitors Center – \$75,000
- Property Tax Assistance Program – \$50,000

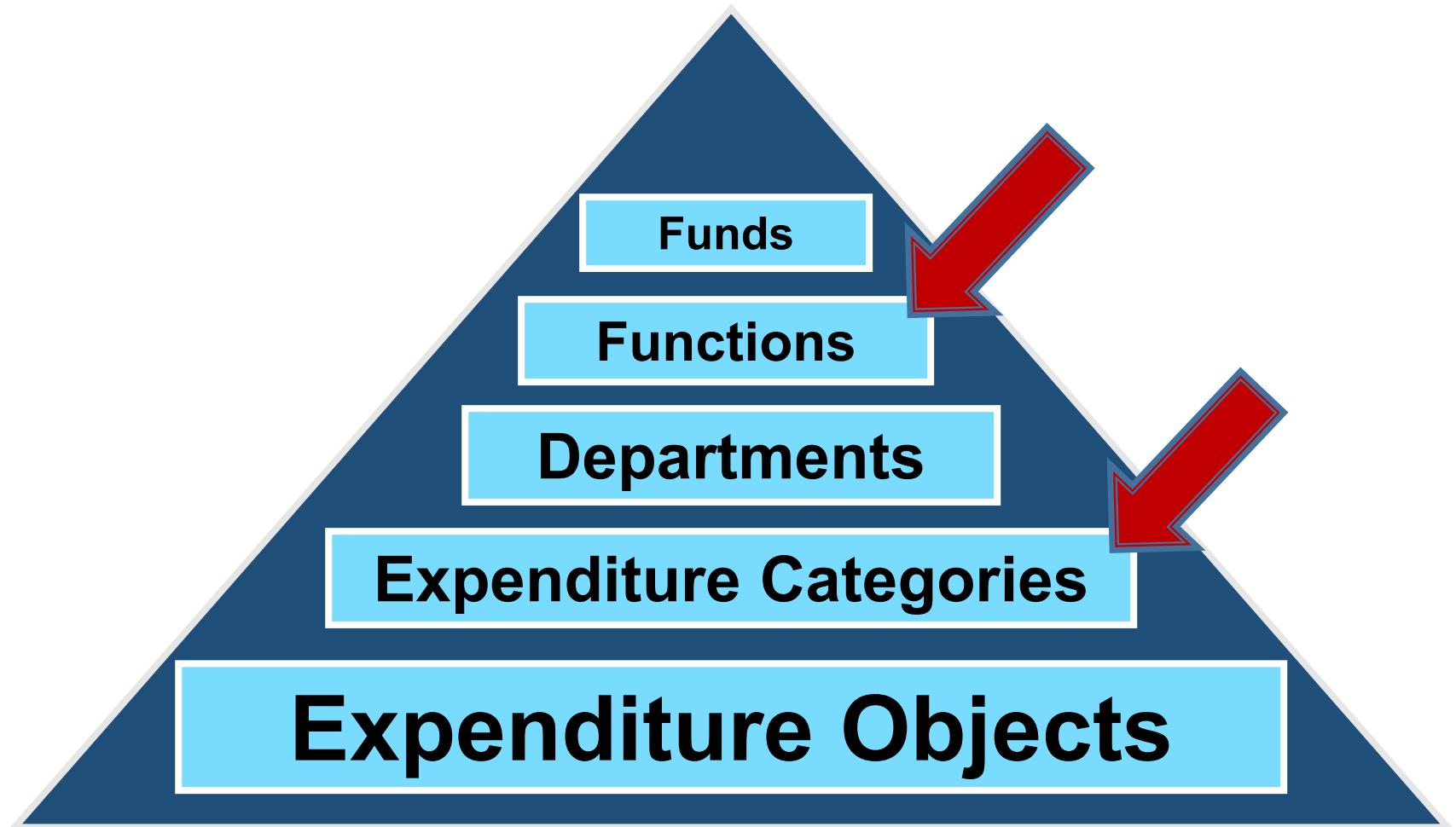
# Town of Brunswick Permanent Municipal Employees by Function



**TOWN OF BRUNSWICK, MAINE**  
**Permanent Municipal Employees by Function/Program**

<u>Function</u>	<u>Fiscal Year</u>				<u>2022</u>	<u>-</u>
	<u>2007</u>	<u>2021</u>	<u>Change</u>		<u>Budget</u>	<u>Increase</u>
					<u>Req</u>	<u>Req</u>
General government						
Administration	4.0	4.0	-	IT function contracted through School Dept until FY2011	4.0	-
Finance	10.0	8.0	(2.0)		8.0	-
Technology	-	1.0	1.0		1.0	-
Cable TV	1.0	1.0	-		1.0	-
Assessing	4.0	3.0	(1.0)	Moved Engineering Function out of PW in FY2019	3.0	-
Town Clerk	4.5	4.0	(0.5)		4.0	-
Engineering	-	2.0	2.0		2.0	-
Planning and Codes	6.0	6.0	-		6.0	-
Coastal Resources	1.0	1.0	-	Added Eco Dev Specialist - Grant Writer in FY2021	1.0	-
Economic development	2.0	2.0	-		2.0	-
Municipal building	1.5	-	(1.5)		-	-
Public safety				Added 4 firefighters & 1 inspector FY2020		
Fire department	36.0	41.0	5.0		45.0	4.0
Police department & station	42.0	42.0	-	Added dispatch services for Freeport and Pownal in FY2012	44.0	2.0
Emergency Services Dispatch	9.0	11.0	2.0		11.0	-
Public works			-			-
Administration	6.0	3.0	(3.0)	Added Cultural Broker in FY2020	4.0	1.0
General maintenance	17.0	16.0	(1.0)		16.0	-
Landfill	3.5	2.5	(1.0)	Added Cultural Broker in FY2020	-	(2.5)
Central garage	3.5	2.5	(1.0)		3.0	0.5
Human services	2.0	3.0	1.0		3.0	-
Recreation				Seasonal Parks employees made permanent in FY2020		
Administration	6.0	5.0	(1.0)		5.0	-
Buildings and grounds	7.0	8.8	1.8		9.8	1.0
<b>Totals</b>	<b>166</b>	<b>166.75</b>	<b>0.8</b>		<b>172.8</b>	<b>6.0</b>

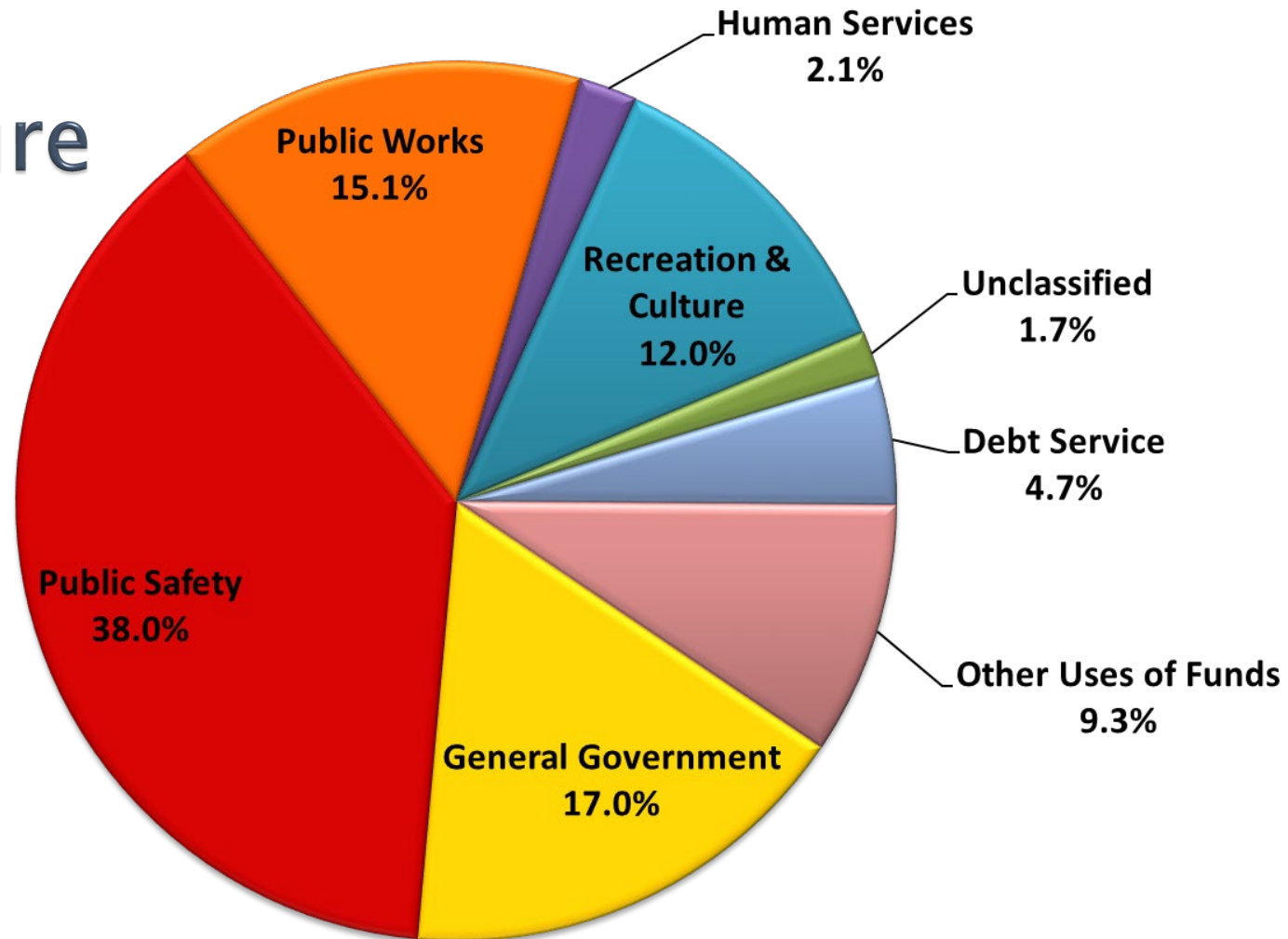
# Expenditure Classification





**Town of Brunswick 2021-22 Budget  
Municipal Expenditures by Function**

# Expenditure Functions





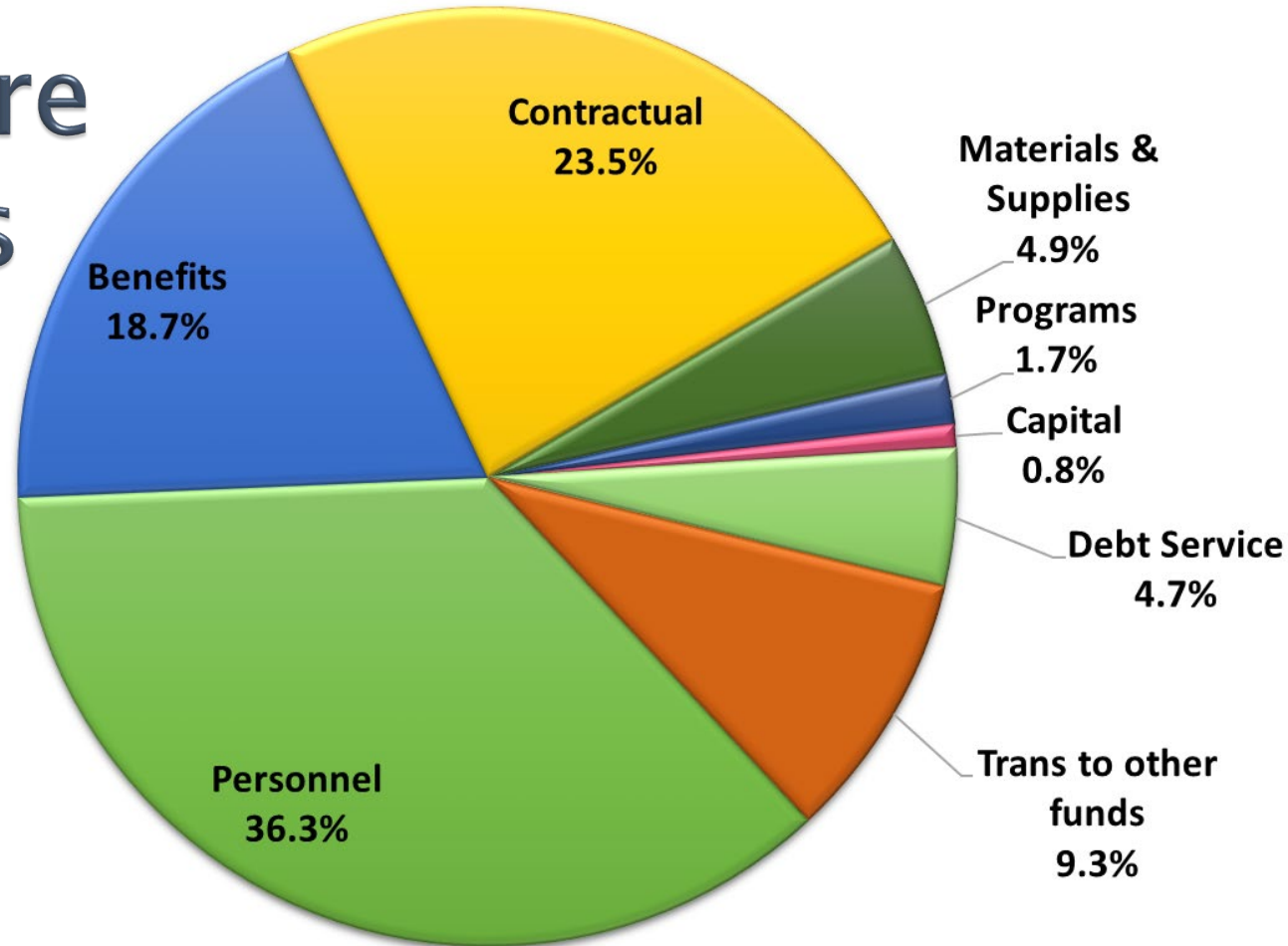
# Municipal Departments

## Expenditure Budget by Function

	<b>2020-21</b>	<b>2021-22</b>	<b>2021-22</b>
	<b><u>Budget</u></b>	<b><u>Department</u></b>	<b><u>Change</u></b>
General Government	\$4,635,248	\$5,171,011	\$535,763
Public Safety			
Fire	4,155,770	4,604,113	448,343
Police	5,524,892	5,948,316	423,424
Other	968,696	1,030,659	61,963
Public Works	4,055,985	4,577,671	521,686
Human Services	834,409	651,047	(183,362)
Recreation & Culture	3,266,794	3,667,137	400,343
Unclassified	521,409	514,379	(7,030)
Debt Service	948,437	1,436,159	487,722
Other Uses of Funds	<u>1,888,000</u>	<u>2,835,920</u>	<u>947,920</u>
	<b>\$26,799,640</b>	<b>\$30,436,412</b>	<b>\$3,636,772</b>

**Town of Brunswick 2021-22 Budget  
Municipal Expenditures by Category**

# Expenditure Categories



## Contractual Services

- General Assistance
- Waste Disposal
- Contracted plowing & road construction
- Repair & Maintenance
  - Vehicles & Equipment
  - Buildings & Facilities
- Electricity/Water/Sewer
- Legal & Professional
- Insurance
- Telephone & Internet
- Postage, Printing
- Training

## Materials & Supplies

- Fuel
  - Gasoline & Diesel
  - Natural Gas & Heating Oil
- Salt & Sand
- Road & storm sewer construction materials
- Office/computer supplies
- General supplies
- Minor equipment and hand tools

# Revenues and Other Sources

## Largest Revenues & Sources

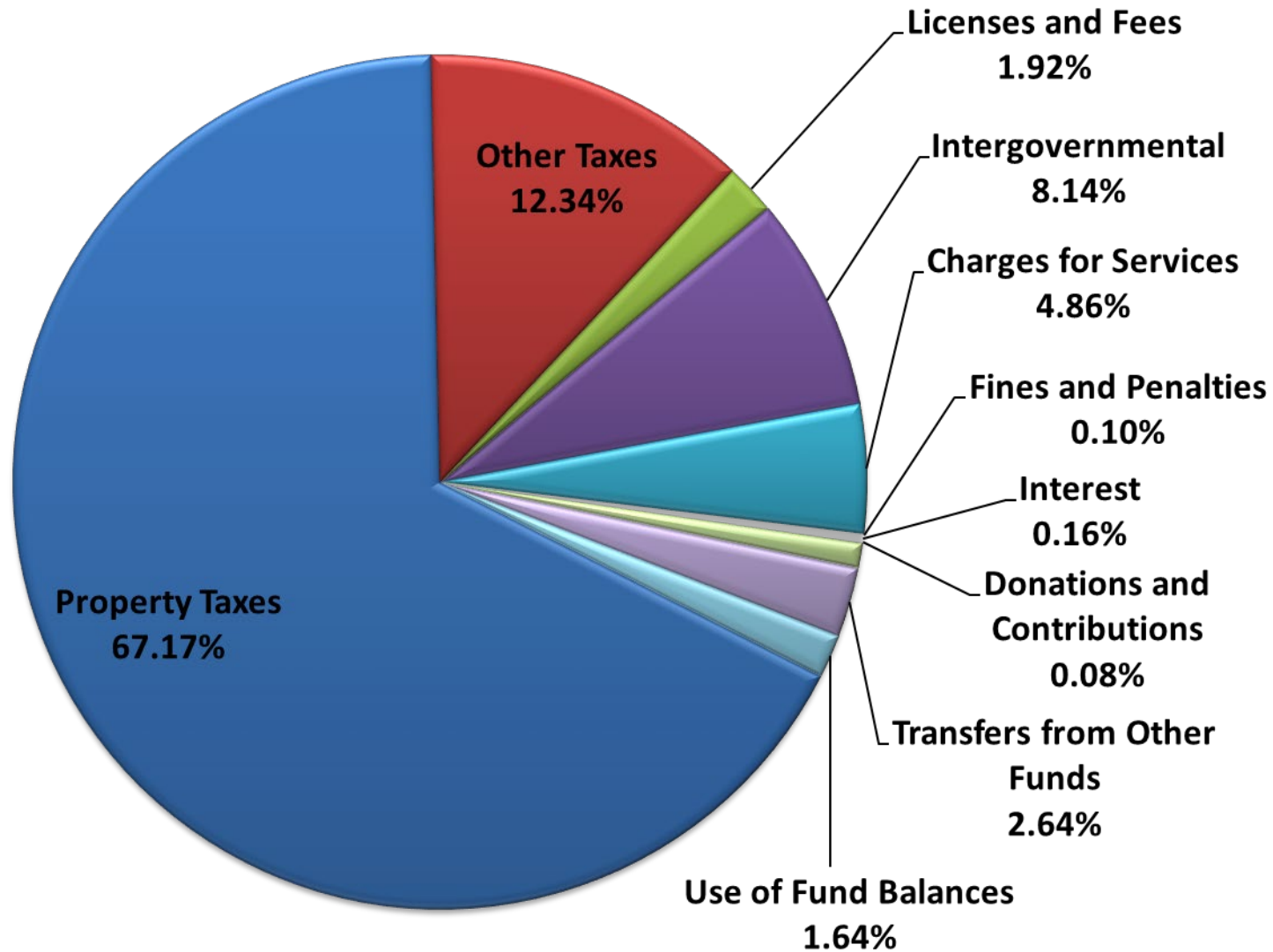
- ▶ Property Taxes
- ▶ Other Municipal Revenues/Sources
  - State Revenue Sharing
  - Excise Taxes
  - Ambulance Service Fees
  - Unassigned Fund Balance

## Drivers of 2021–22 Increase

- ▶ State Revenue Sharing – \$200,000
- ▶ Ambulance Service Fees – \$100,000
- ▶ Auto Excise Taxes – \$225,000
- ▶ Planning & Codes Permits– \$45,000

**Town of Brunswick 2021-22 Budget  
Municipal Revenues by Source**

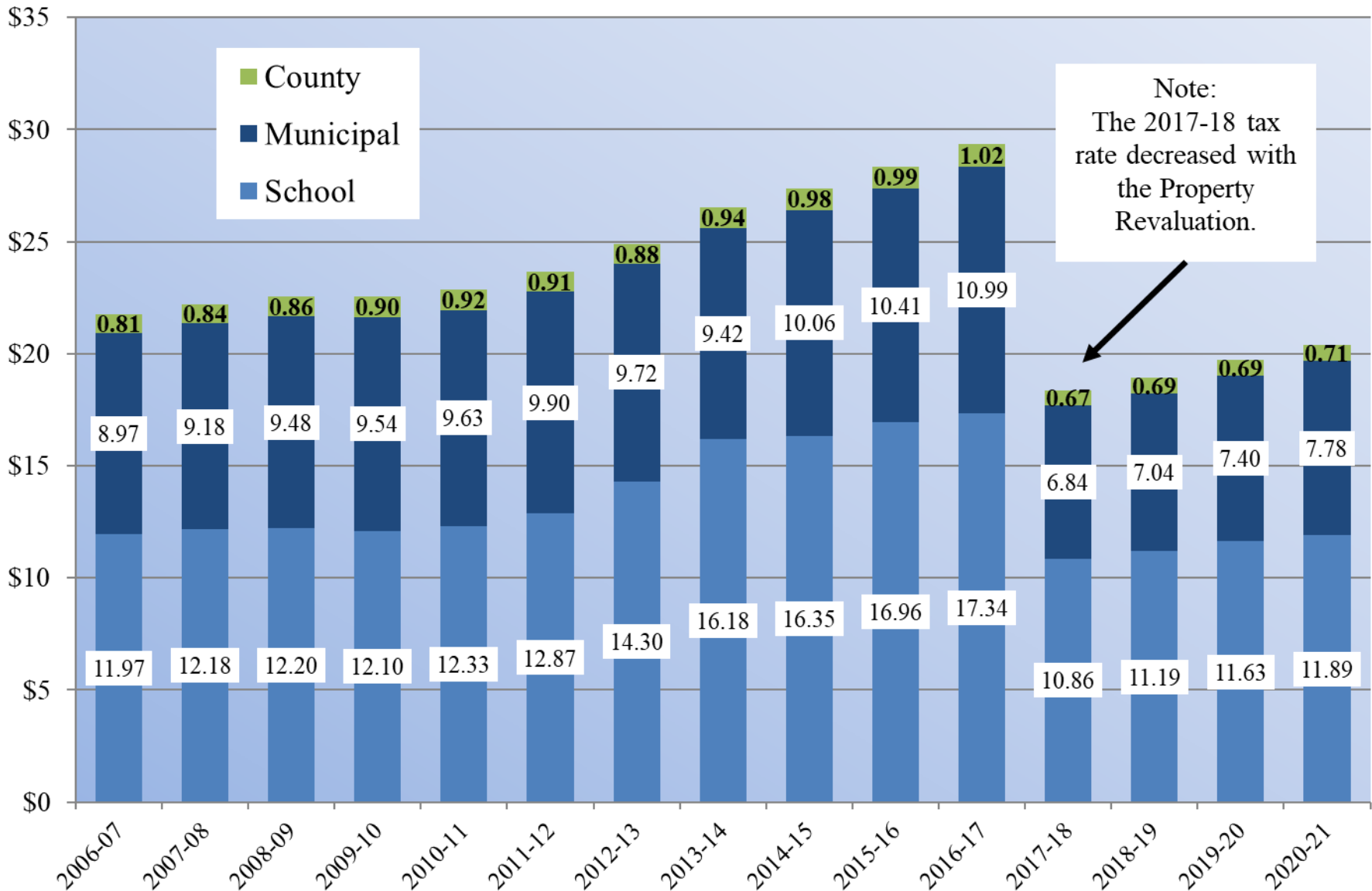
# Revenue Sources



# Town of Brunswick

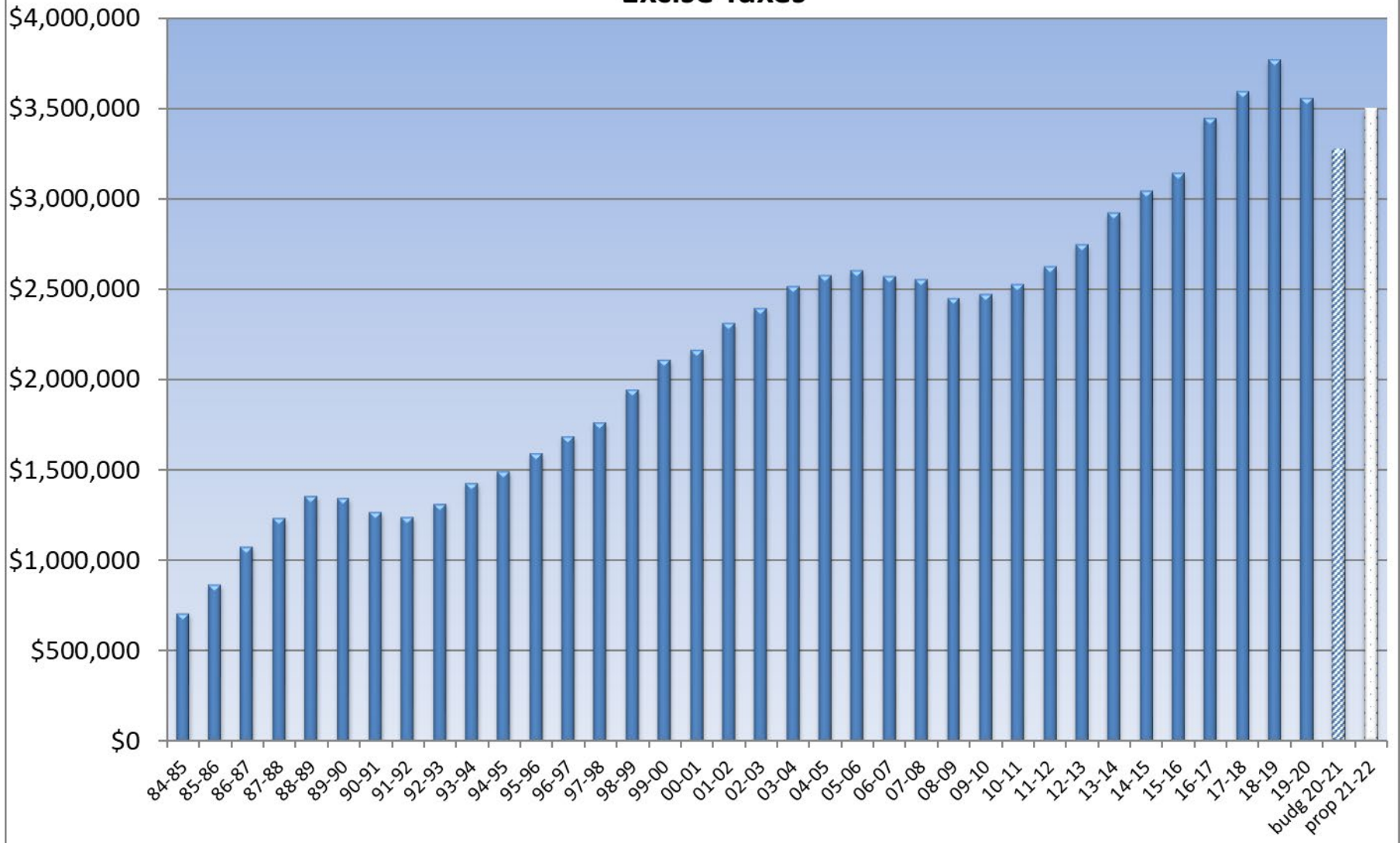
## Comparative Tax Rates - Fifteen Years

Mil rate



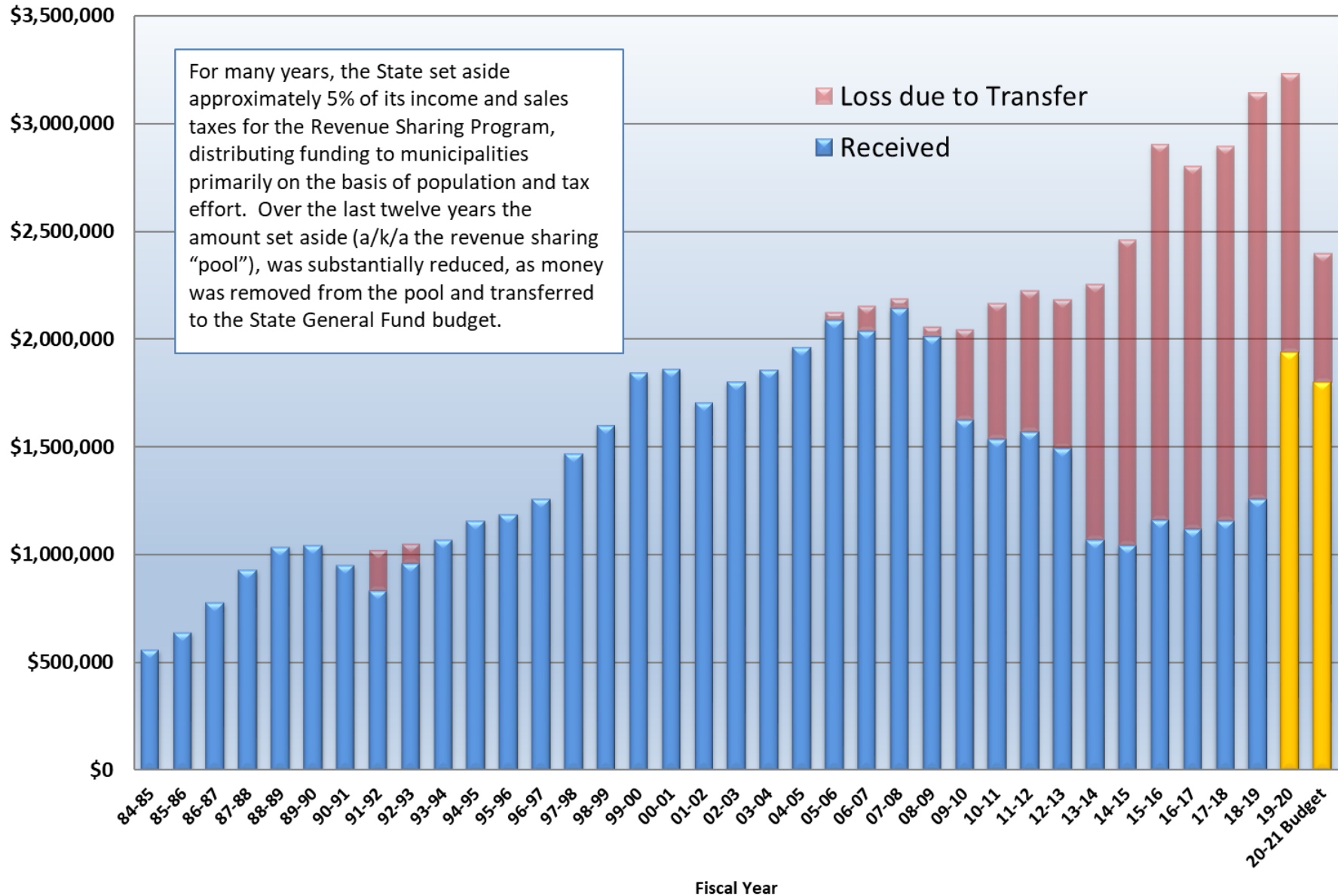


## Town of Brunswick Excise Taxes

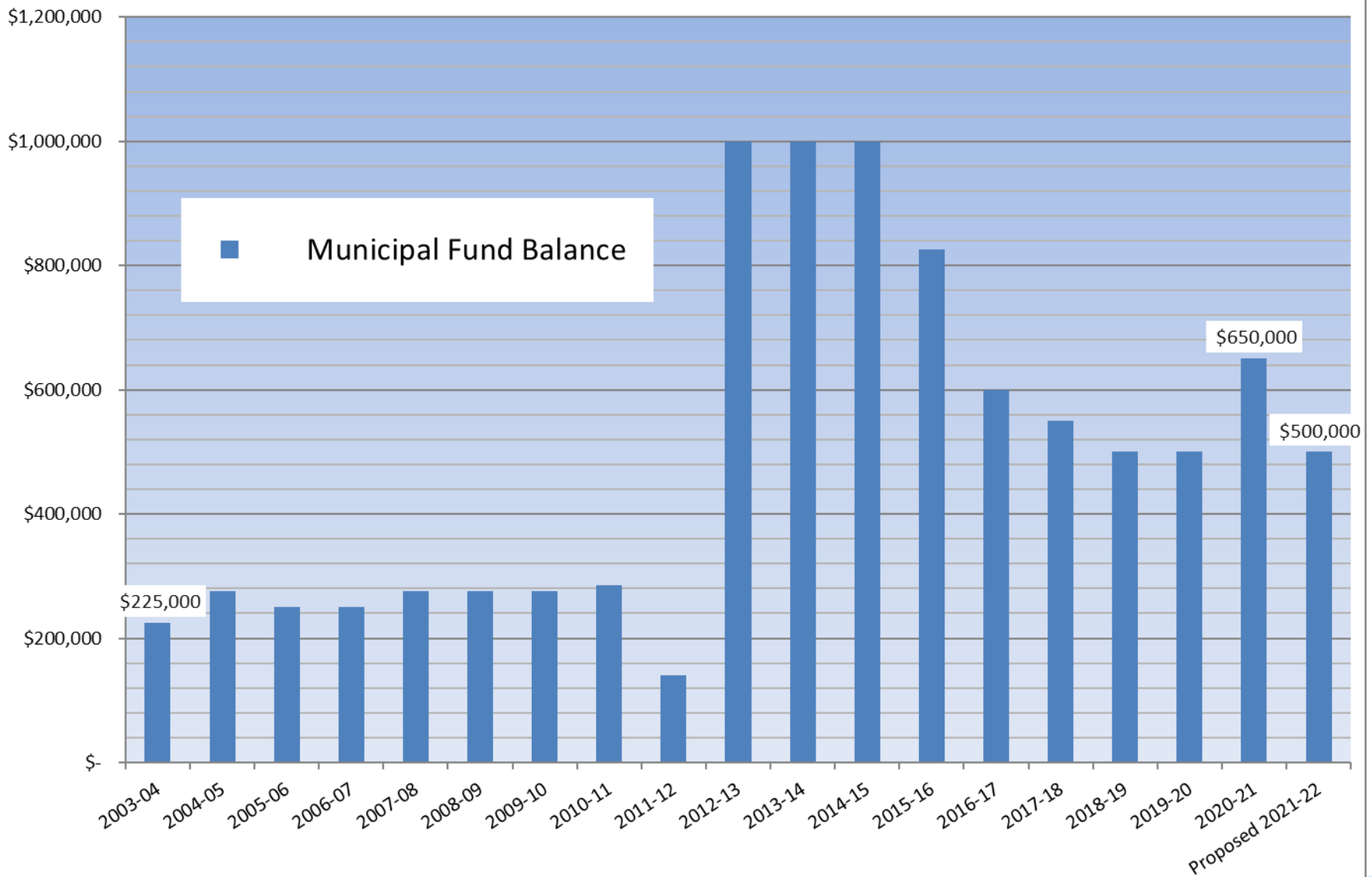




# Town of Brunswick State Revenue Sharing & State Transfers



## Town of Brunswick Annual Budget Use of Municipal Fund Balance



# Municipal Budget Priorities

- ▶ Legally Required
- ▶ Subsidies to Enterprises
- ▶ Public Safety
- ▶ Public Works
- ▶ Infrastructure
- ▶ Vehicle/Facility Reserves
- ▶ General Government
- ▶ Parks & Recreation
- ▶ Support to Organizations
- ▶ All Other

**2021–22 Budget and 2022–2026 CIP**  
**Upcoming Meetings/Workshops/Presentations:**

- Thursday, 3/4/21 – Town Manager CIP & Budget
- Thursday, 3/11/21 – People Plus, BDA, Fire Department
- Thursday, 3/18/21 – Parks & Rec Dept, Police Dept
- Thursday, 3/25/21 – CML, Public Works, Engineering, Planning Dept
- Thursday, 4/1/21 – Manager's Proposed Budget
- Monday, 4/5/21 – set Public Hearing
- Thursday, 4/8/21 – School Department
- Thursday, 4/15/21 – Budget/CIP workshop
- Thursday, 4/22/21 – Budget/CIP workshop
- Monday, 4/26/21 – Budget/CIP Public Hearing
- Thursday, 4/29/21 – Budget/CIP workshop
- Thursday, 5/6/21 – Budget/CIP workshop
- Monday, 5/10/21 – Budget/CIP workshop
- Thursday, 5/13/21 – Budget/CIP adoption
- Tuesday, 6/8/21 – School budget referendum

April & May  
workshops as  
needed