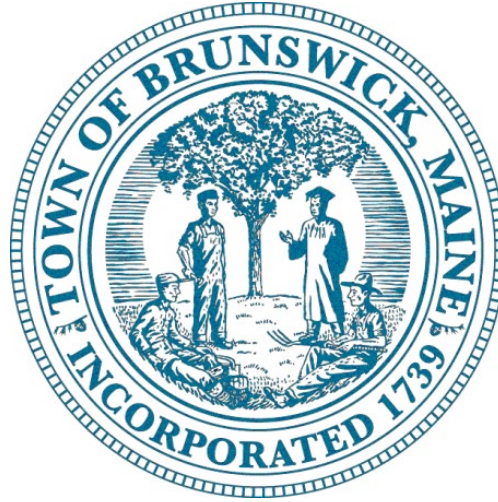


Town of Brunswick, Maine



Town of Brunswick 2021-22 Budget

April 8, 2021

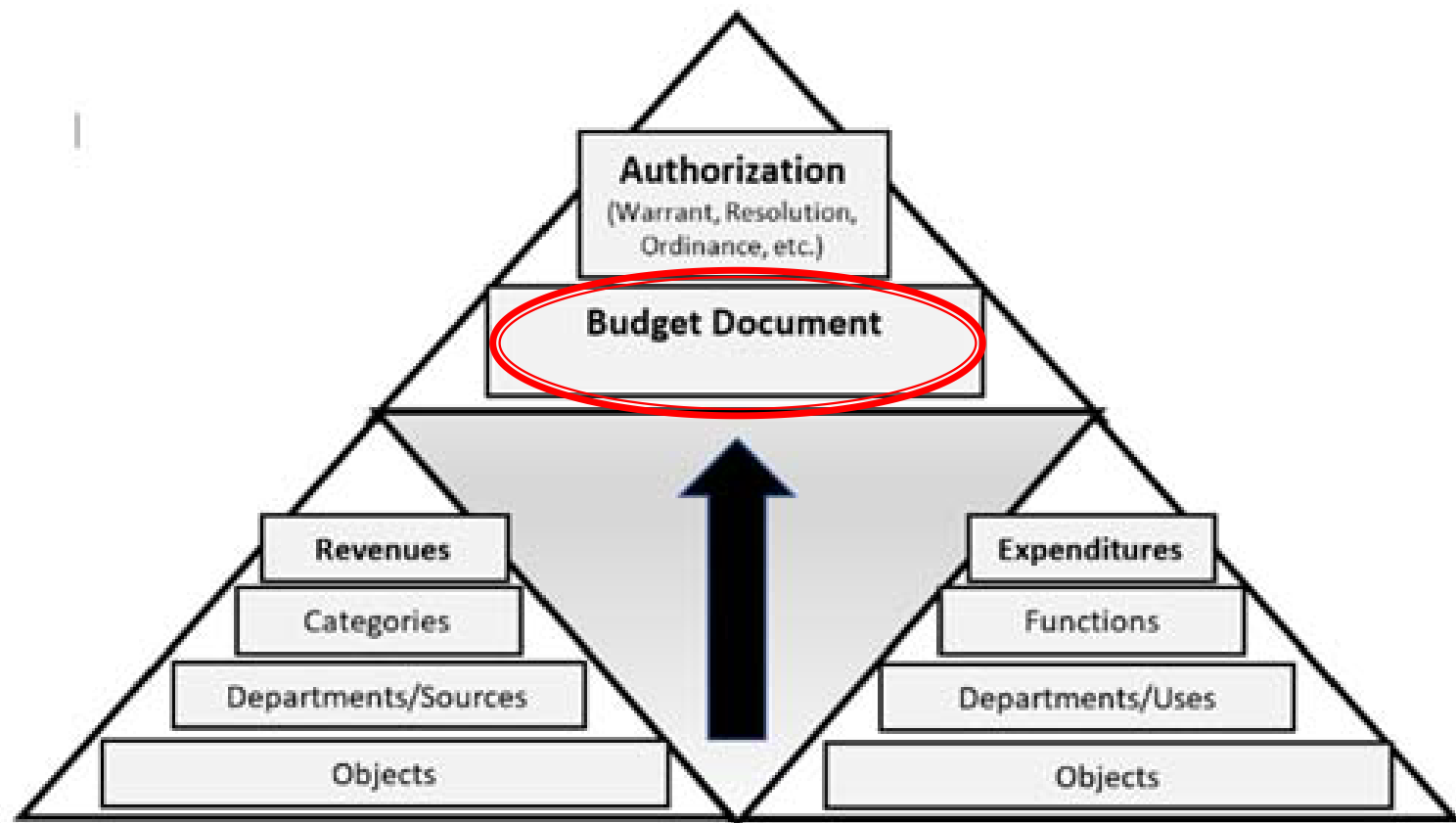
Budgeting in Maine – Key Concepts

- ▶ Authorization to Spend
 - Legislative Body
 - Authorization Document

- ▶ Budget Document
 - Revenues
 - Expenditures
 - Net Property Tax Requirement

- ▶ Property Tax Levy
 - Property Value
 - Tax Rate

Budget Documents



Tour of the Budget Book

Four sections:

1. Introductory

Table of Contents, pages 1–2

2. Summary Financial Information Pages 4–16

3. Detailed Financial Information

General Fund pages 18–86

Capital budget pages 88–89

TIF budgets pages 88–95

4. Statistical Section

Pages 98–104



Summary Financial Information



“30 thousand foot view”

Revenue, Expenditure and Tax Comparison pages 4–5

Revenues, Expenditures, Taxes
For Municipal, School, County

Look here for
the tax rate
impact!



“100 foot view”

Revenue and Expenditure Budget Summaries pages 7–16

Revenues and Expenditures
By Sources and Functions

Look here for
revenues by
source, and
department
expenditure
totals

Detailed Financial Information



“Street-level view”

Revenue Detail
pages 18–23
Expenditure Detail
pages 24–86

Look here to see
the sources and
uses by category
and department
at the object
level

Revenues

Funds

Categories

Departments/Sources

Objects

Expenditures

Funds

Functions

Departments

Objects

Capital Budget and TIF Budget

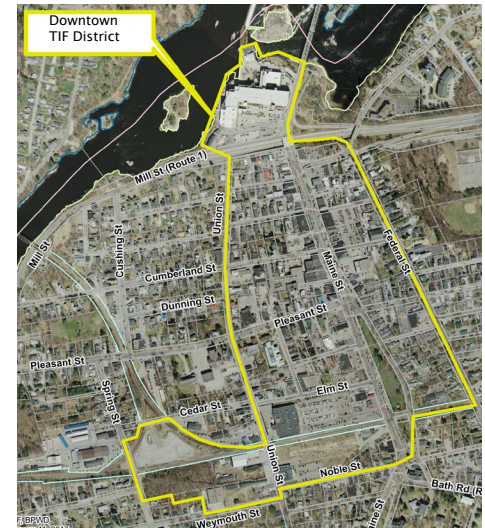


Capital Budget
pages 88–89

See how the first year of the Capital Improvement Program (CIP) intersects with the annual budget

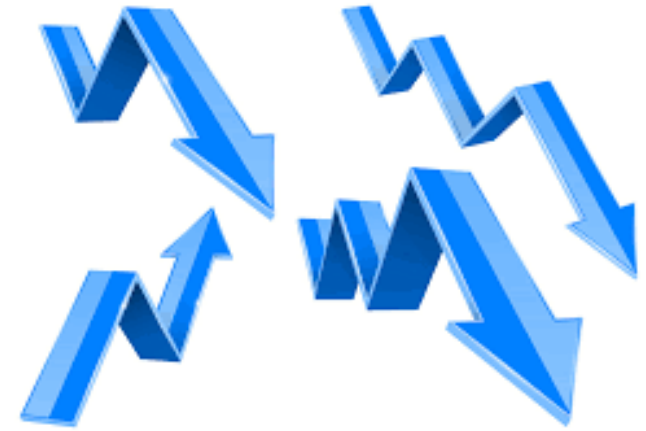


Tax Increment Financing (TIF)
Budget pages
90–95



Statistical Section

Historical trending
pages 98–104



Comparative financial statements

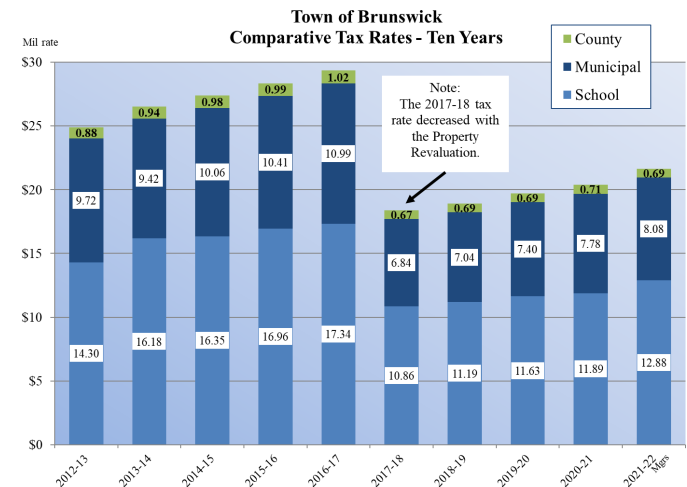
Balance sheets and
income statements

Look here to see
how past years
compare

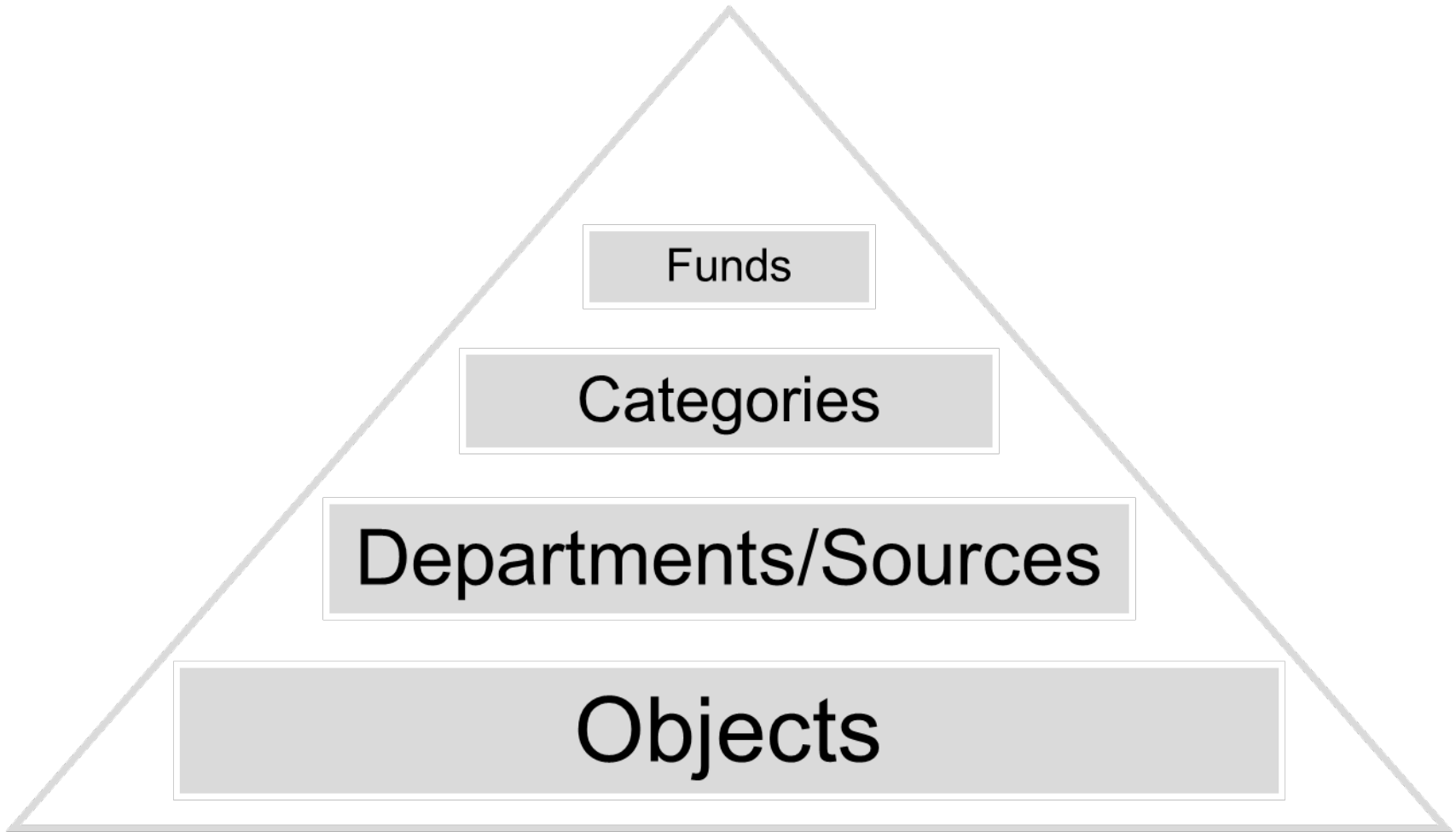
Fund balances

Comparative budgets

Comparative tax rates



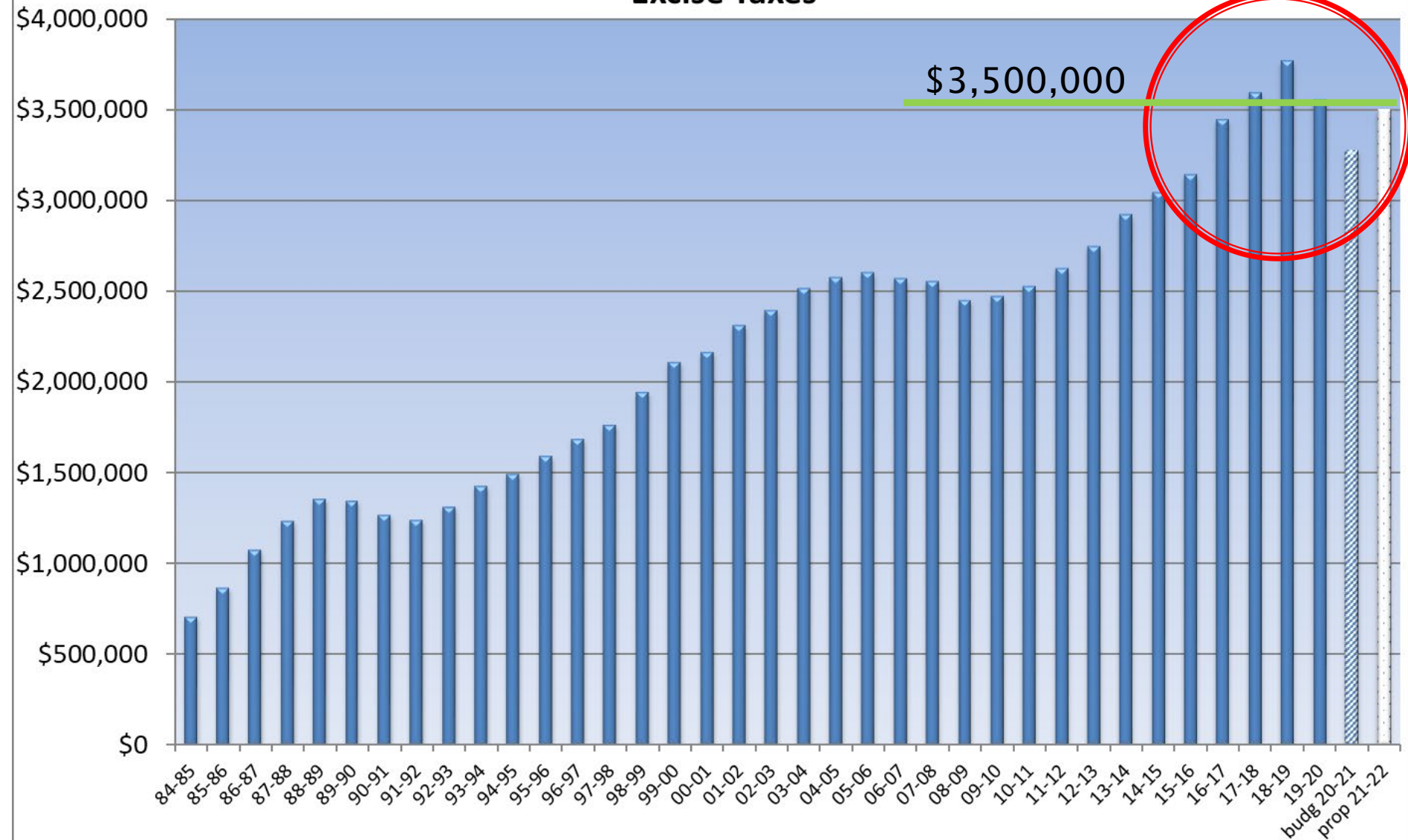
Revenue Budget



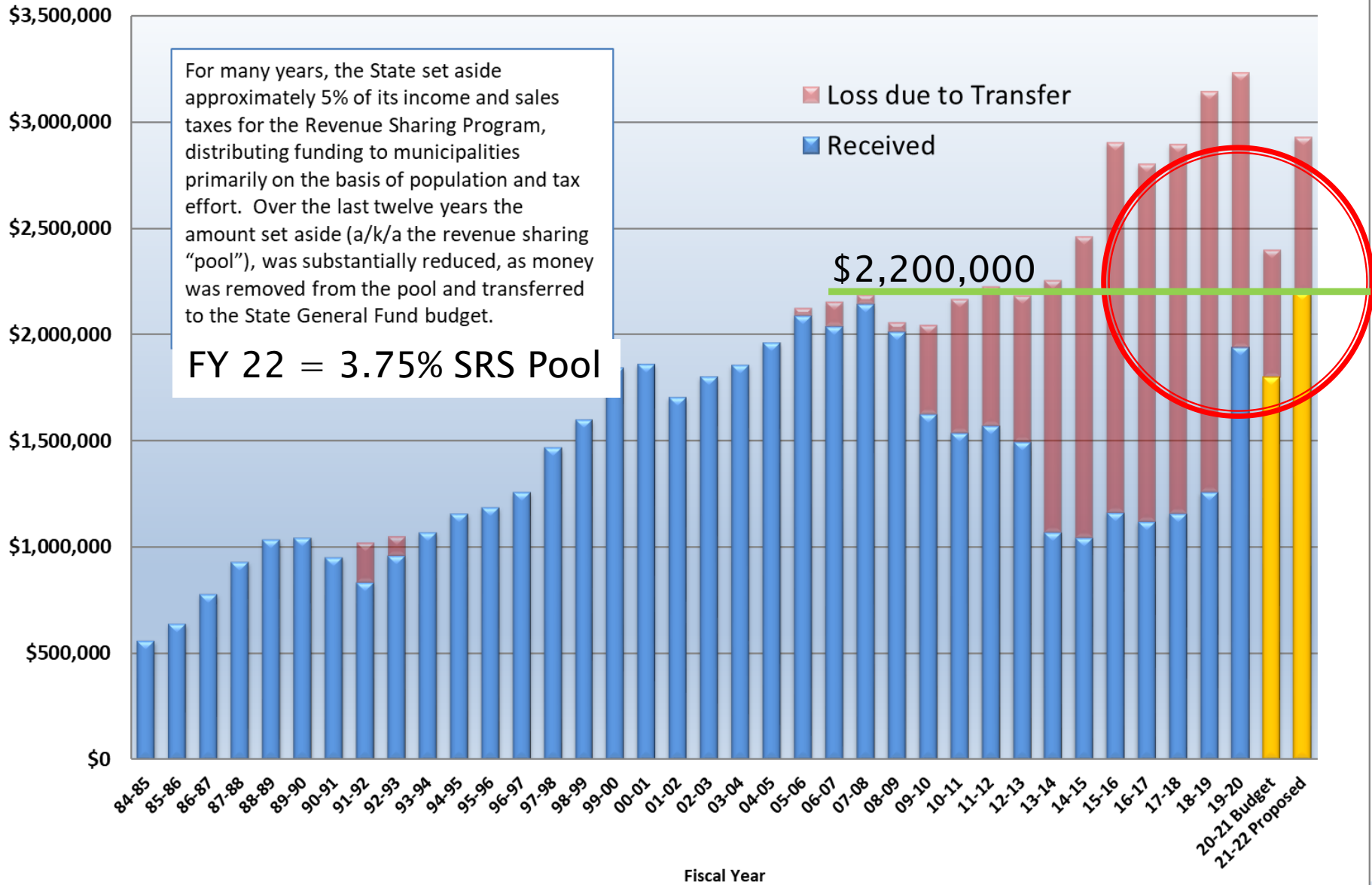
Non-Property Tax Revenues

- ▶ Excise Taxes
 - Expecting same level as 2019–20
 - \$2,200,000
- ▶ State Revenue Sharing
 - Assumes 3.75% Funding of the “Pool”
- ▶ All Other

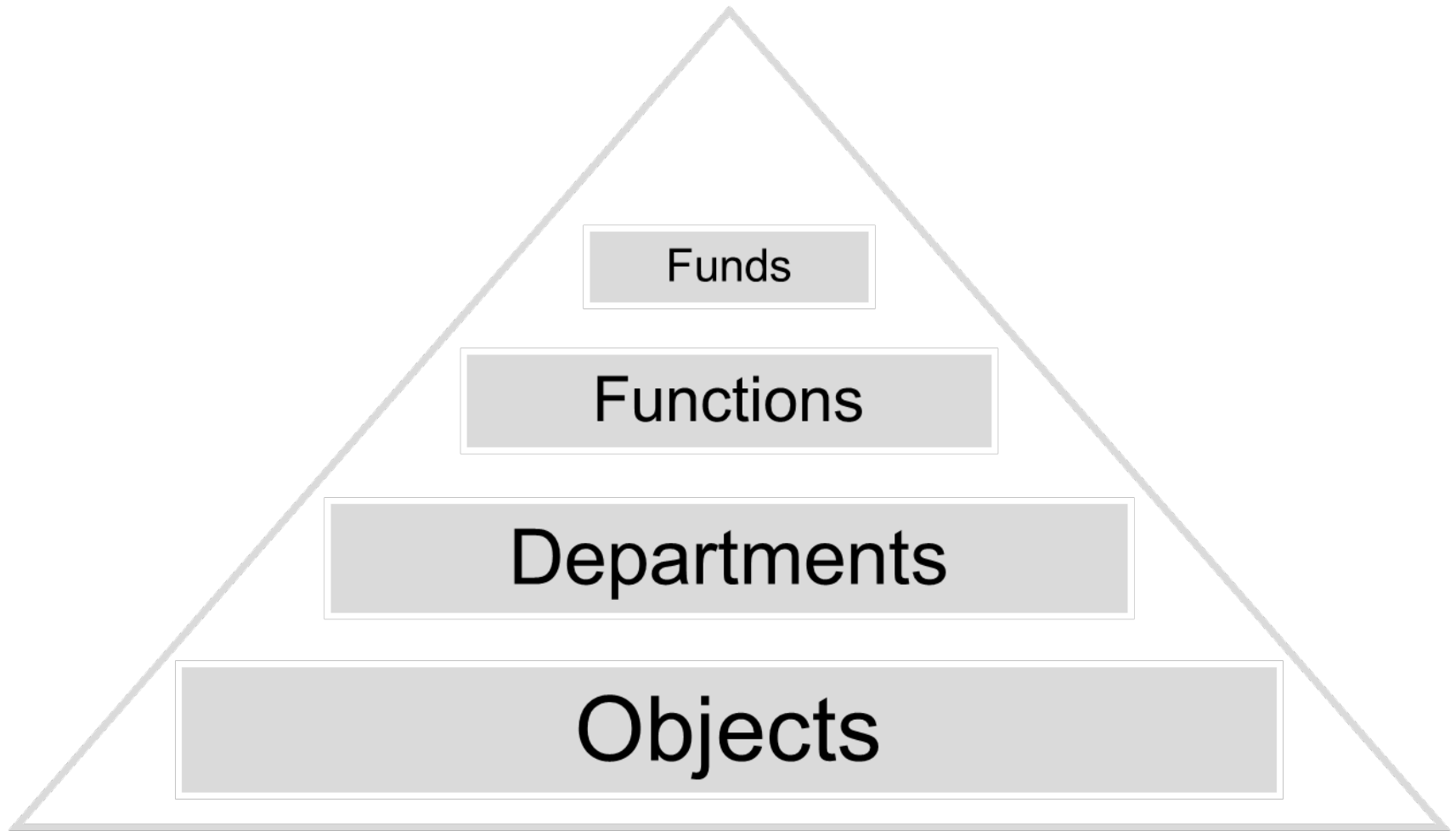
Town of Brunswick Excise Taxes



Town of Brunswick State Revenue Sharing & State Transfers



Expenditure Budget



Municipal Budget – Decisions

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

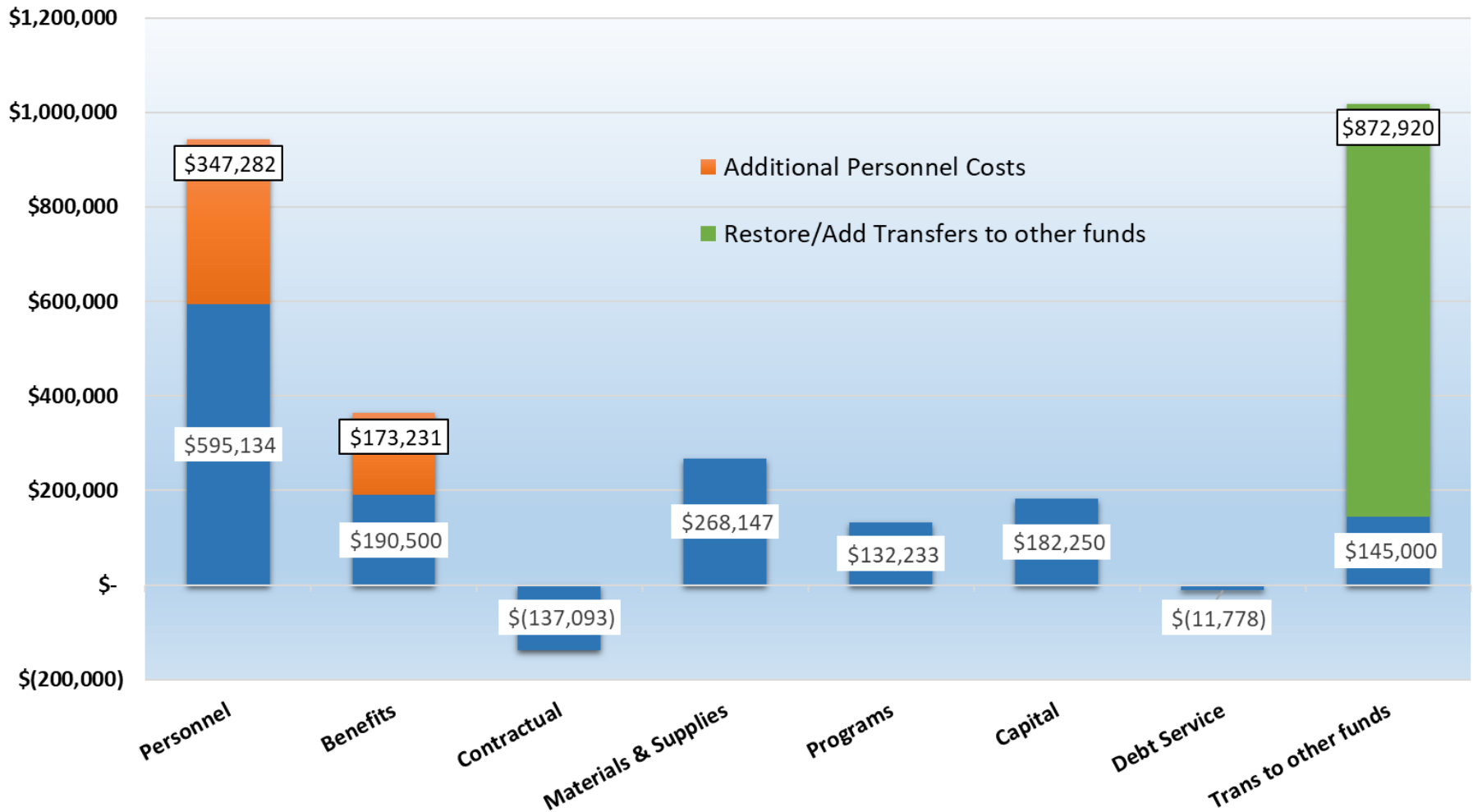
Considerations

Functions

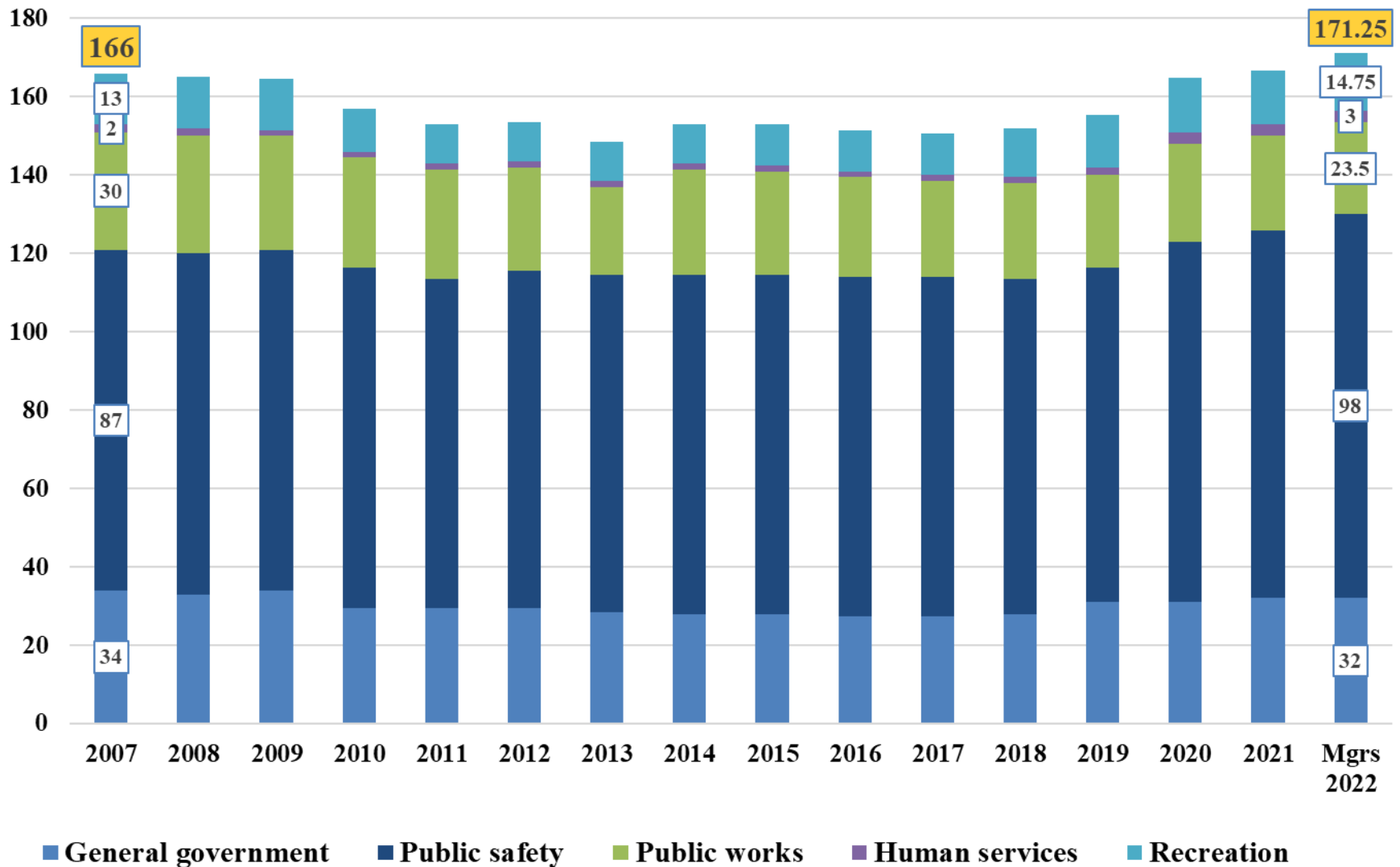
Expenditure Drivers

- ▶ Personnel Salaries & Benefits
 - Existing personnel
 - New positions:
 - 2 firefighter/EMTs
 - 2 police officers
 - 1 parks maintenance worker
 - 2 parks rangers
 - Deputy Public Works Director
 - Worker's Compensation
- ▶ Paving, Road Rehabilitation & Sidewalks
 - Moving towards recommended funding levels
- ▶ Capital Reserves
 - Vehicles and equipment restore to recommended levels
 - Facilities and I/T restored (cut to \$0 last year)
- ▶ Fire Suppression (Hydrants – BTWD Mandatory increases)
- ▶ Enterprise Fund Subsidies
 - Landfill subsidy eliminated last year
 - Train Station – reallocation of BDA funding

2021-22 Budget
Manager's Proposed Budget - Municipal Departments Only
Change from previous year - by Expenditure Category



Town of Brunswick Permanent Municipal Employees by Function



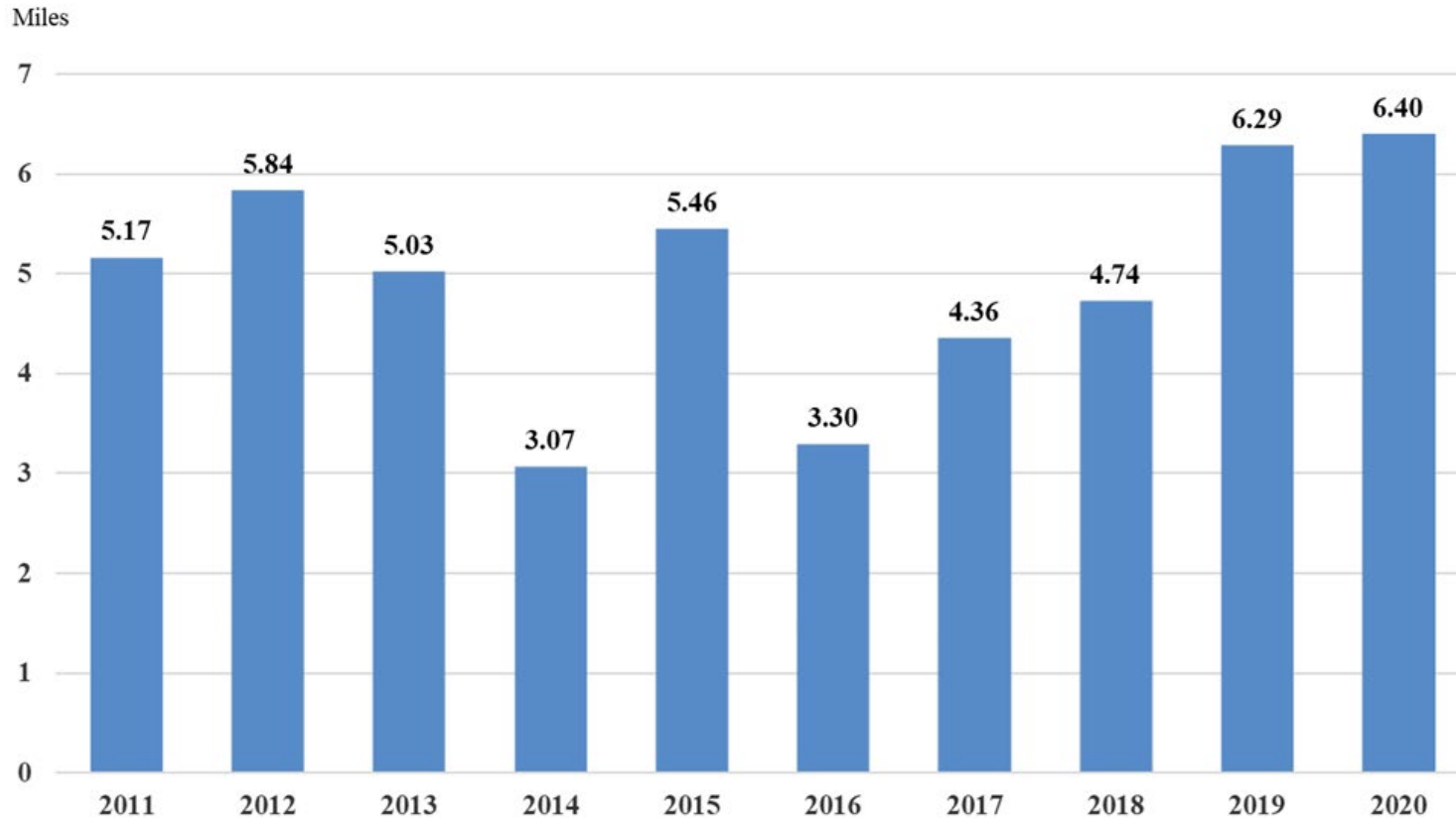
TOWN OF BRUNSWICK, MAINE
Permanent Municipal Employees by Function/Program

Fiscal Year

<u>Function</u>	<u>2007</u>	<u>Mgrs</u> <u>2022</u>	<u>-</u> <u>Change</u>	
General government				
Administration	4.0	4.00	-	
Finance	10.0	8.00	(2.00)	IT contracted through School Dept until FY2011
Technology	-	1.00	1.00	
Cable TV	1.0	1.00	-	
Assessing	4.0	3.00	(1.00)	Moved Engineering Function out of PW in FY2019
Town Clerk	4.5	4.00	(0.50)	
Engineering	-	2.00	2.00	
Planning and Codes	6.0	6.00	-	Added Eco Dev Specialist -Grant Writer in FY2021
Coastal Resources	1.0	1.00	-	
Economic development	2.0	2.00	-	
Municipal building	1.5	-	(1.50)	Added 4 firefighters & 1 inspector in FY2020 Proposed 2 firefighters in FY2022
Public safety				
Fire department	36.0	43.00	7.00	
Police department & station	42.0	44.00	2.00	Proposed 2 police officers FY 2022
Emergency Services Dispatch	9.0	11.00	2.00	
Public works			-	Added dispatch services for Freeport in FY2012
Administration	6.0	4.00	(2.00)	
General maintenance	17.0	16.00	(1.00)	Added Cultural Broker in FY2020
Landfill	3.5	0.50	(3.00)	
Central garage	3.5	3.00	(0.50)	
Human services	2.0	3.00	1.00	
Recreation				
Administration	6.0	5.00	(1.00)	Seasonal Parks positions made permanent in FY2020 Proposed 1 parks maintenance position in FY2022
Buildings and grounds	7.0	9.75	2.75	
Totals	166	171.25	5.25	

Paving and Road Rehabilitation

2011-2020 Miles of Road Paved

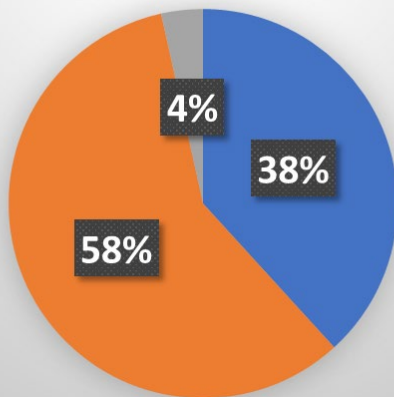


Net Tax Increases

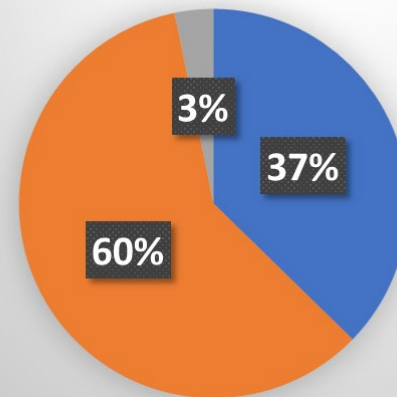
Manager's Proposed 2021-22 Budget (page 4)

	Last Year	Proposed	Increase
Municipal	\$18,487,318	\$19,366,615	\$ 879,297
School	28,201,279	30,885,382	2,684,103
County	<u>1,674,551</u>	<u>1,664,113</u>	<u>(10,438)</u>
Total	\$48,363,148	\$51,916,110	\$3,552,962

Last Year



Proposed



■ Municipal
■ School
■ County

Tax Rate Impact

Manager's Proposed 2021-22 Budget (page 4)

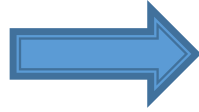
	Last Year	Proposed	Increase %	Rate Effect
Municipal	\$ 7.79	\$ 8.08	3.72%	1.46%
School	11.88	12.88	8.42%	4.92%
County	<u>0.71</u>	<u>0.69</u>	<u>(0.02%)</u>	<u>(0.10%)</u>
Total	\$20.37	\$21.65	1.28%	6.28%

Assuming 1% increase in taxable valuation,

\$488,468

= 1% Change in Tax Rate

2020-21 tax rate



Calculation of tax
rate increases and
associated required
adjustment amount

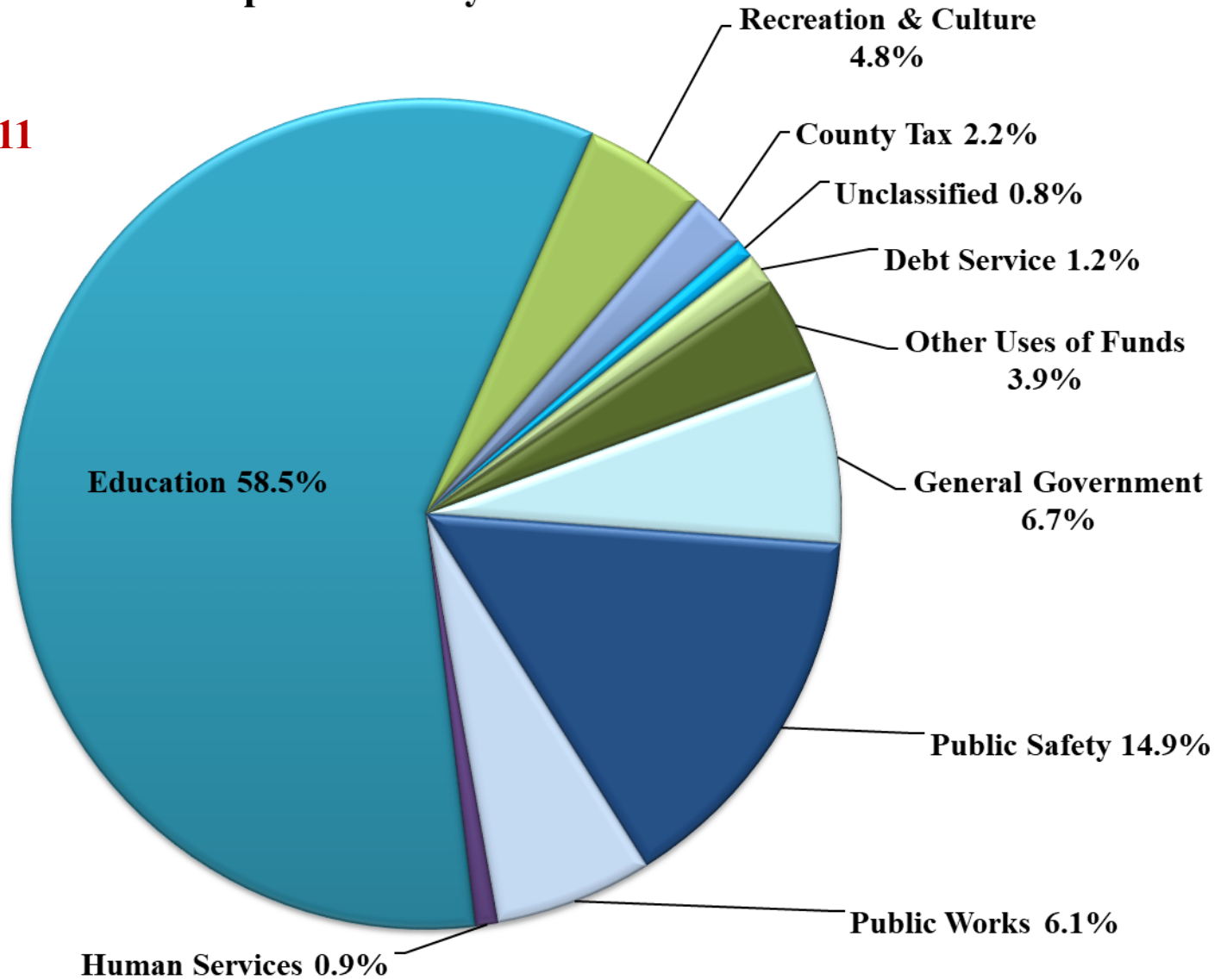
Tax rate
in proposed budget



Tax Rate Change By Percentage					
Tax Rate	Tax Rate Increase	Property Tax Raised	Reduction Required	Property Tax Assessed Val. \$200,900	Tax Increase (Decrease)
\$ 20.37	0.00%	\$ 48,846,779	\$ 3,069,331	\$ 4,092.33	\$ -
20.42	0.25%	48,968,896	2,947,214	4,102.56	10.23
20.47	0.50%	49,091,013	2,825,097	4,112.79	20.46
20.52	0.75%	49,213,130	2,702,980	4,123.03	30.69
20.57	1.00%	49,335,247	2,580,863	4,133.26	40.92
20.62	1.25%	49,457,364	2,458,746	4,143.49	51.15
20.68	1.50%	49,579,481	2,336,629	4,153.72	61.38
20.73	1.75%	49,701,598	2,214,512	4,163.95	71.62
20.78	2.00%	49,823,715	2,092,395	4,174.18	81.85
20.83	2.25%	49,945,832	1,970,278	4,184.41	92.08
20.88	2.50%	50,067,948	1,848,161	4,194.64	102.31
20.93	2.75%	50,190,065	1,726,044	4,204.87	112.54
20.98	3.00%	50,312,182	1,603,927	4,215.10	122.77
21.03	3.25%	50,434,299	1,481,810	4,225.33	133.00
21.08	3.50%	50,556,416	1,359,693	4,235.56	143.23
21.13	3.75%	50,678,533	1,237,576	4,245.80	153.46
21.18	4.00%	50,800,650	1,115,459	4,256.03	163.69
21.24	4.25%	50,922,767	993,342	4,266.26	173.92
21.29	4.50%	51,044,884	871,225	4,276.49	184.15
21.34	4.75%	51,167,001	749,109	4,286.72	194.39
21.39	5.00%	51,289,118	626,992	4,296.95	204.62
21.44	5.25%	51,411,235	504,875	4,307.18	214.85
21.49	5.50%	51,533,352	382,758	4,317.41	225.08
21.54	5.75%	51,655,469	260,641	4,327.64	235.31
21.55	5.81%	51,684,777	231,333	4,330.10	237.76
21.59	6.00%	51,777,586	138,524	4,337.87	245.54
21.64	6.25%	51,899,703	16,407	4,348.10	255.77
21.65	6.28%	51,914,357	-	4,349.33	257.00
21.69	6.50%	52,021,820	(105,710)	4,358.33	266.00
21.74	6.75%	52,143,937	(227,827)	4,368.57	276.23
21.80	7.00%	52,266,054	(349,944)	4,378.80	286.46

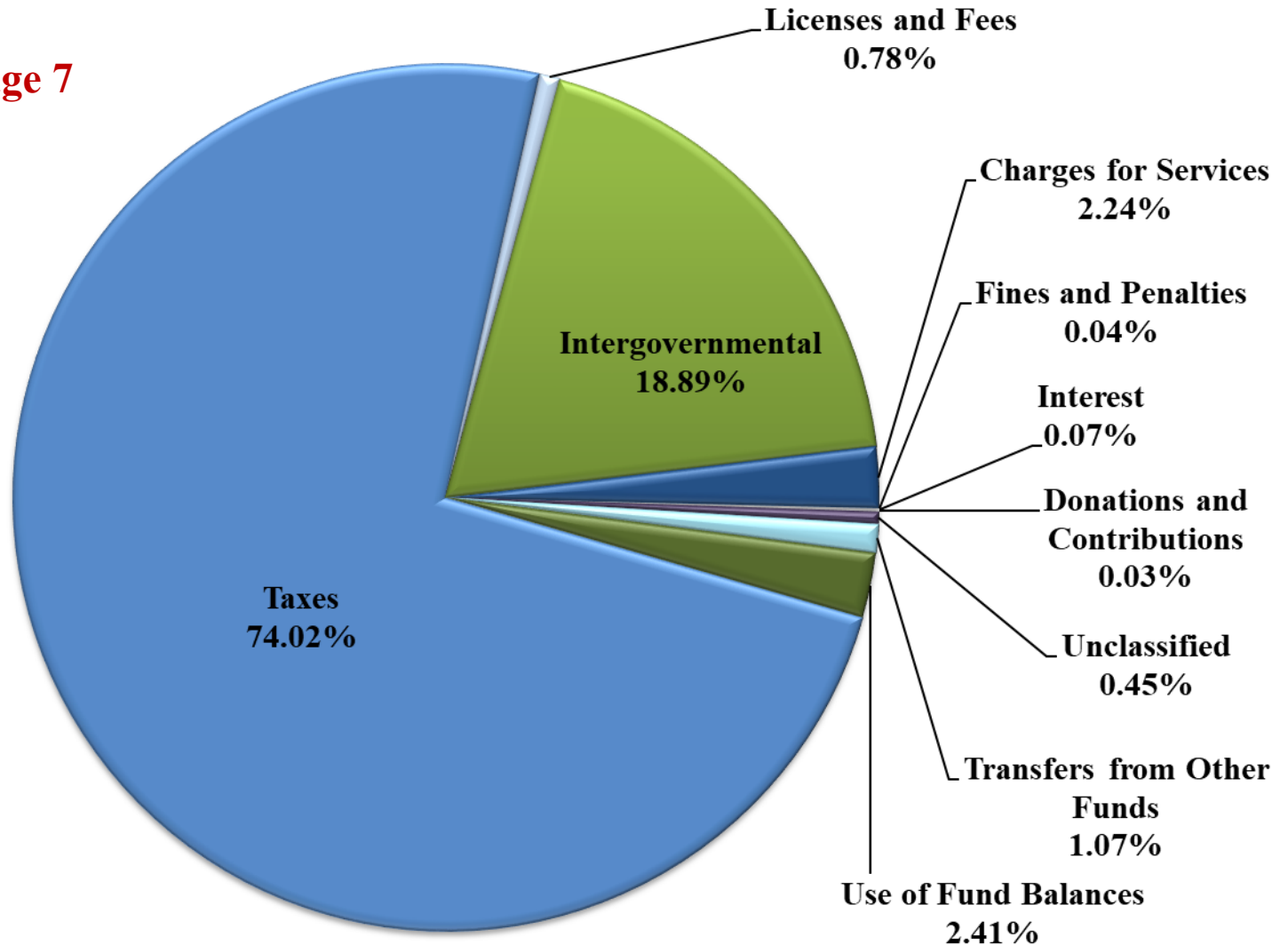
**Town of Brunswick
2021-22 General Fund Budget
Expenditures by Function**

Budget page 11



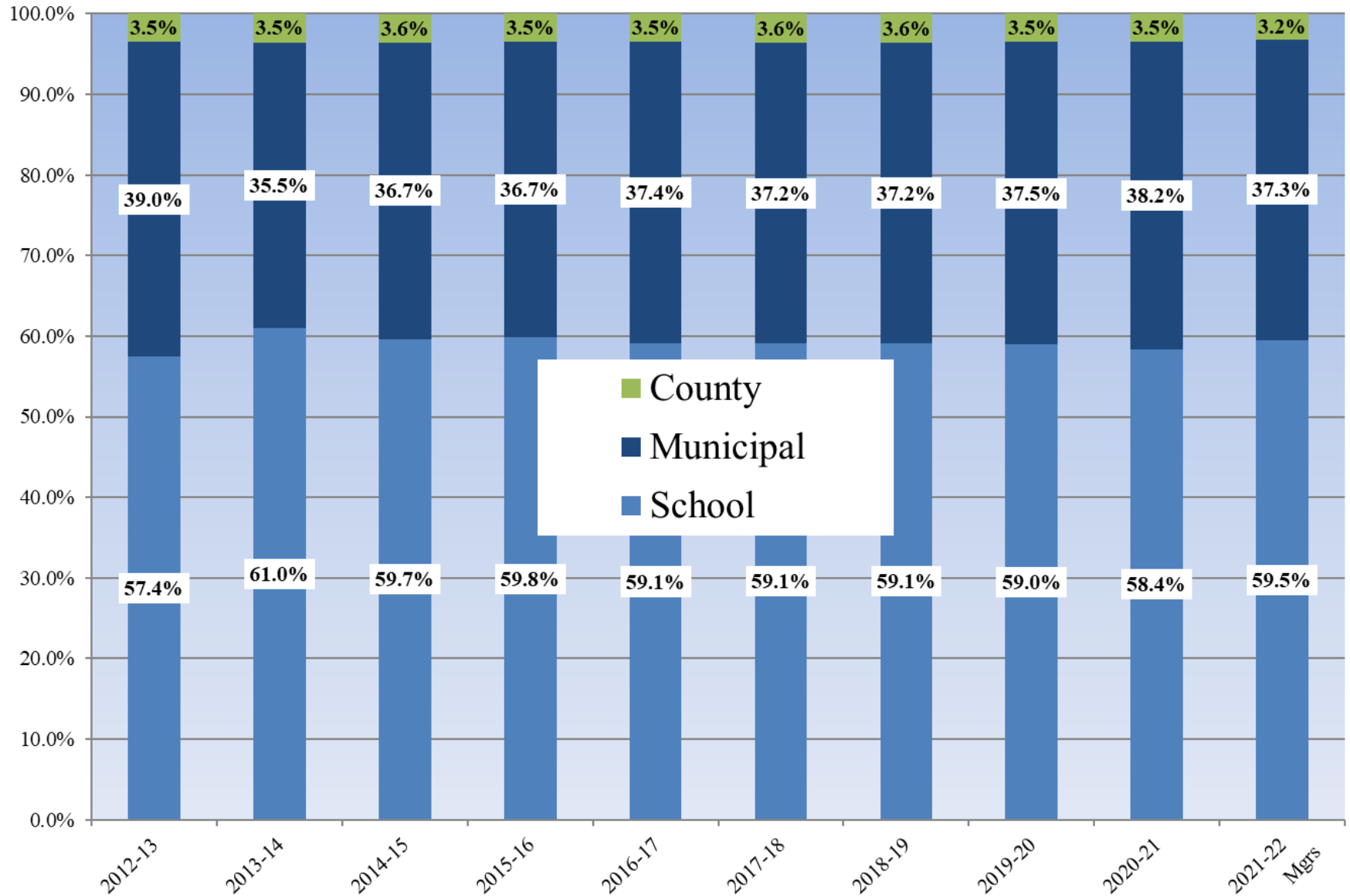
**Town of Brunswick
2021-22 General Fund Budget
Revenues by Source**

Budget page 7



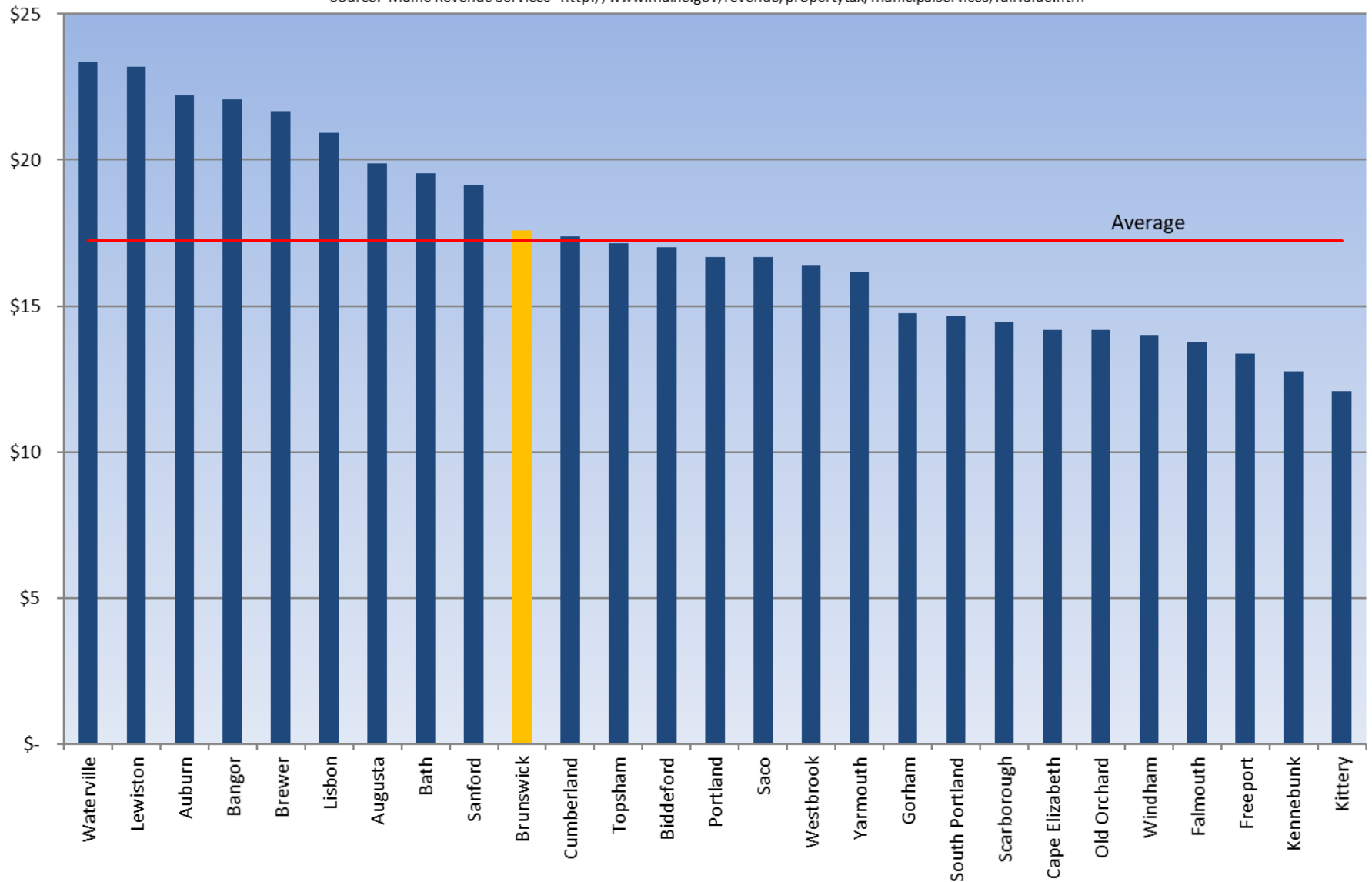
Town of Brunswick

Tax Rates - Percentage by category



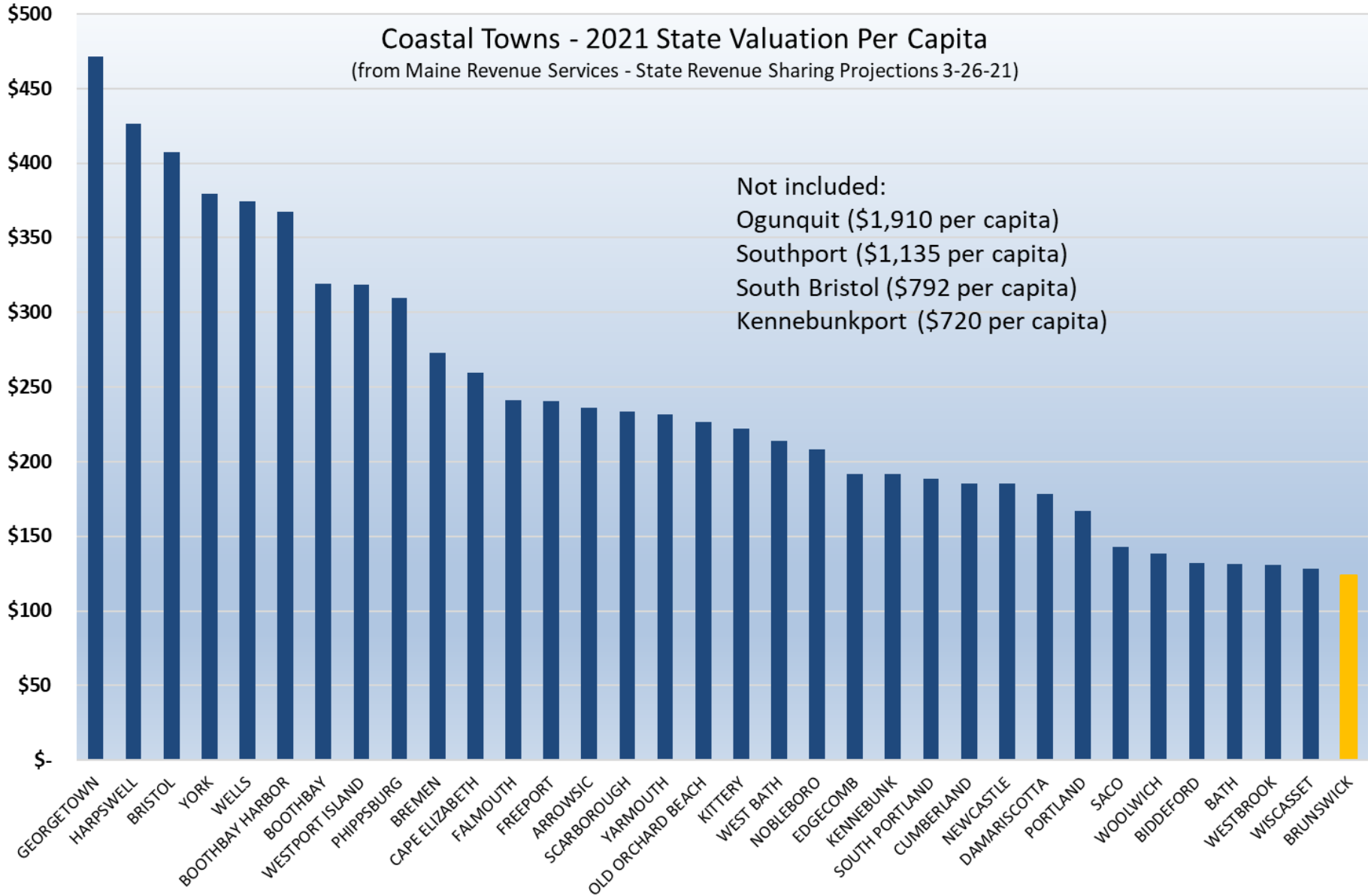
Maine Revenue Services 2019 Full-Value Tax Rates

Source: Maine Revenue Services <http://www.maine.gov/revenue/propertytax/municipalservices/fullvalue.htm>

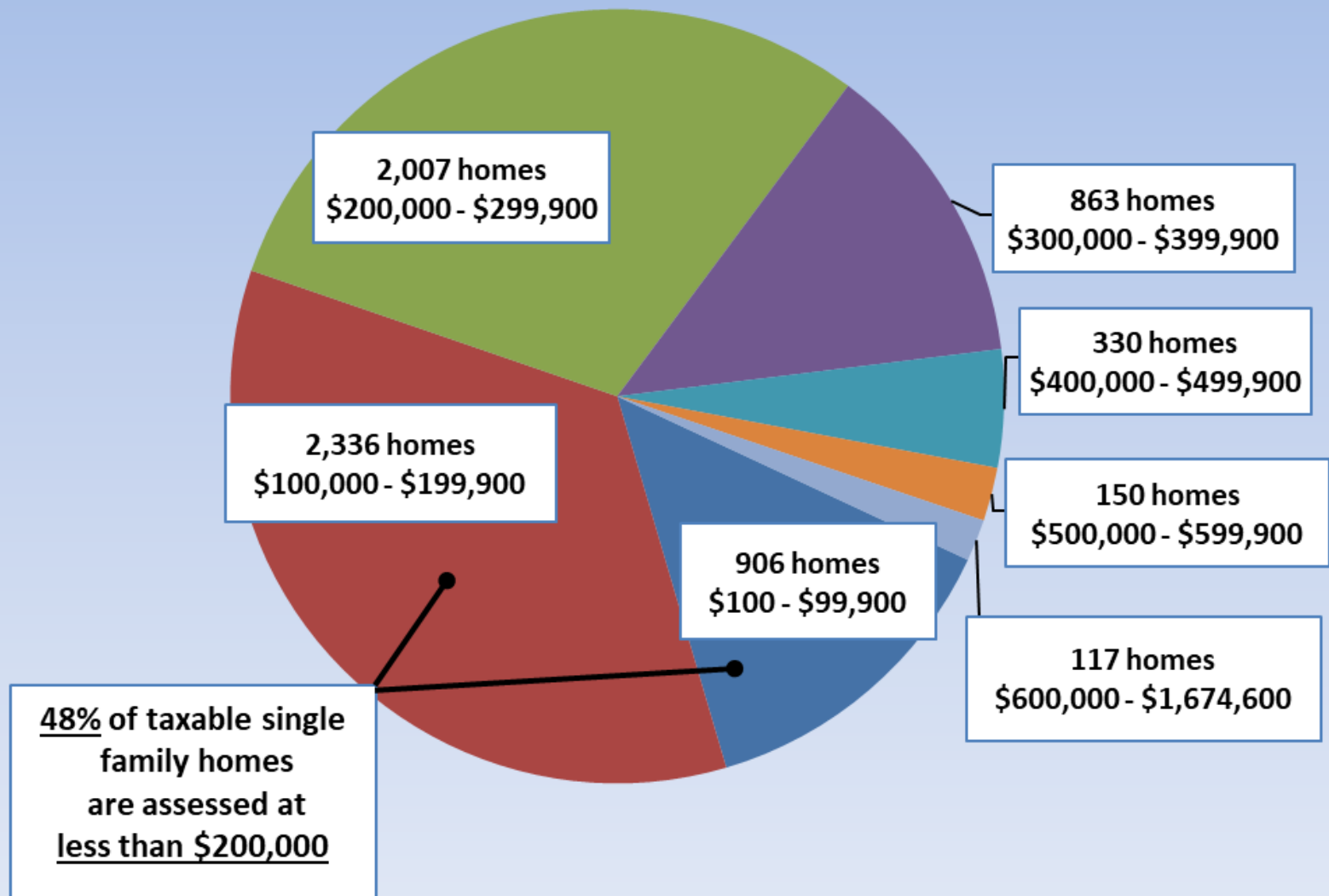


Coastal Towns - 2021 State Valuation Per Capita

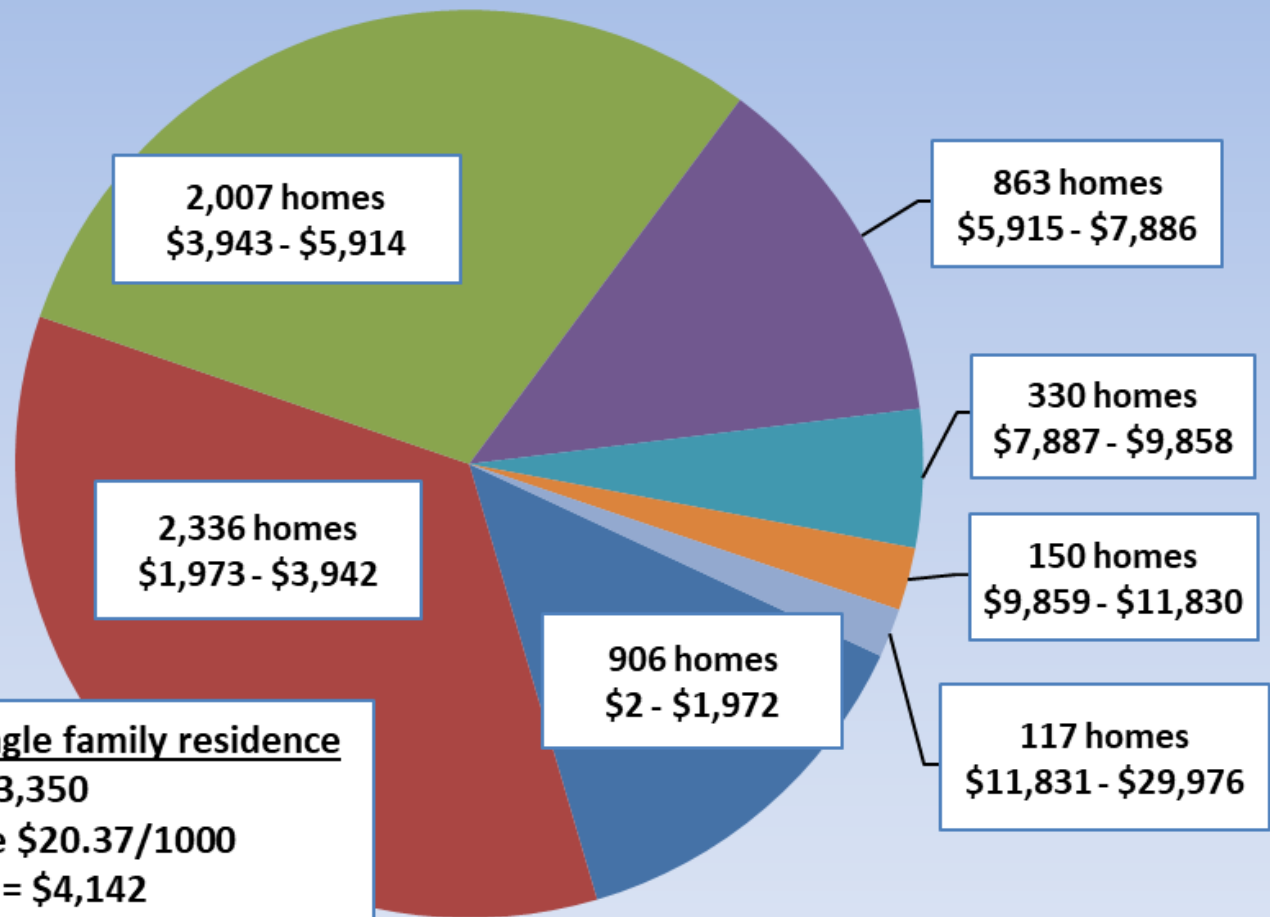
(from Maine Revenue Services - State Revenue Sharing Projections 3-26-21)



2020 Property Taxes
6,709 Taxable Single Family Residential Properties
Taxable Assessed Values



2020 Property Taxes
6,709 Taxable Single Family Residential Properties
Tax bill ranges



Median taxable single family residence

\$203,350

2020 tax rate \$20.37/1000

Tax bill = \$4,142

1% tax rate increase = \$41.42

6.28% tax rate increase = \$260.12

Fund Balance Considerations

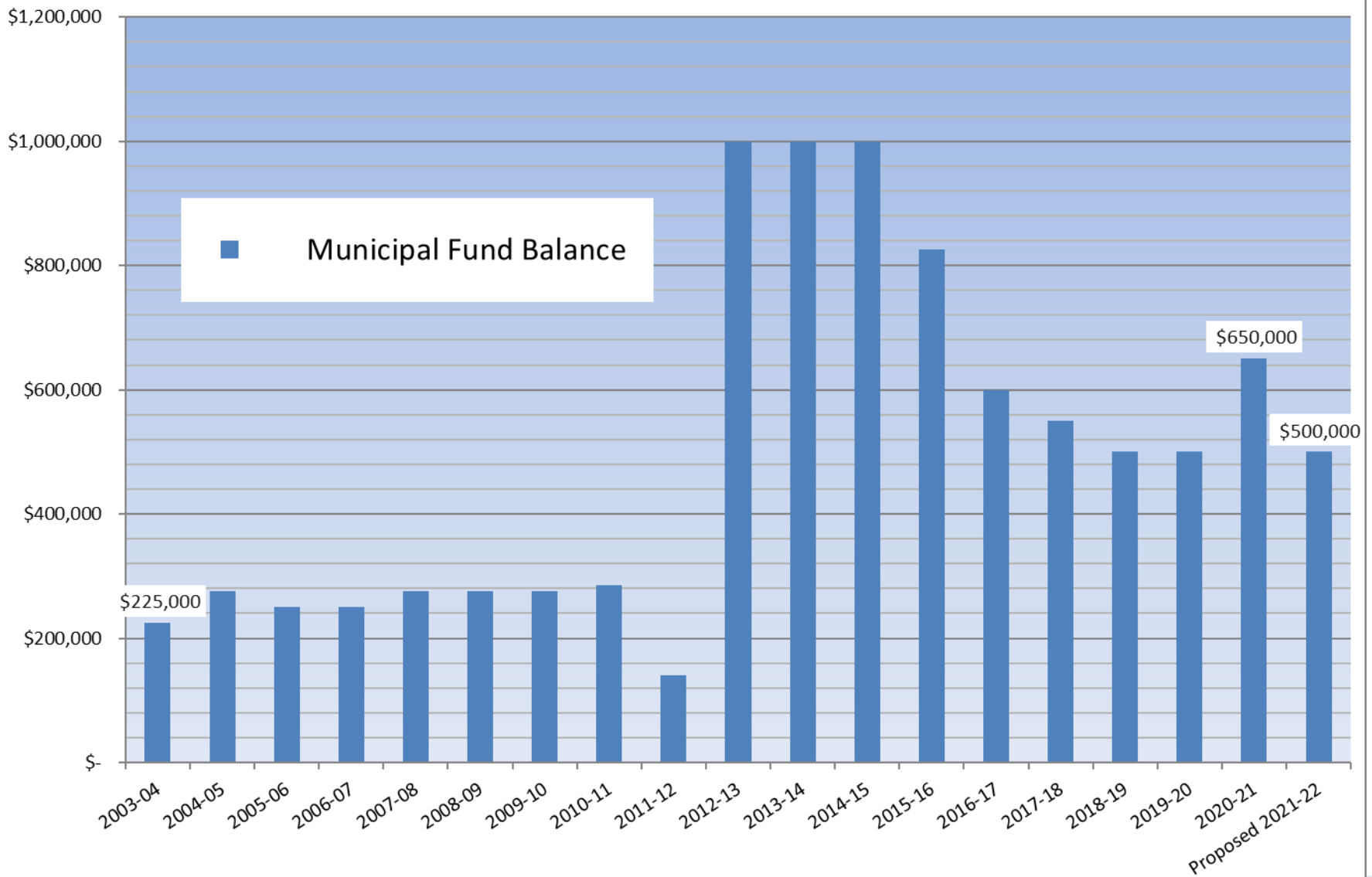
- ▶ Proposed use of Fund Balance in operating budget \$500,000:
 - Decreased from \$650,000 in 2020–21 budget
 - Has been a sustainable amount to use
- ▶ Proposed use of Fund Balance for one–time expenditures in accordance with the policy

Fund Balance Policy
Adopted October 18, 2010

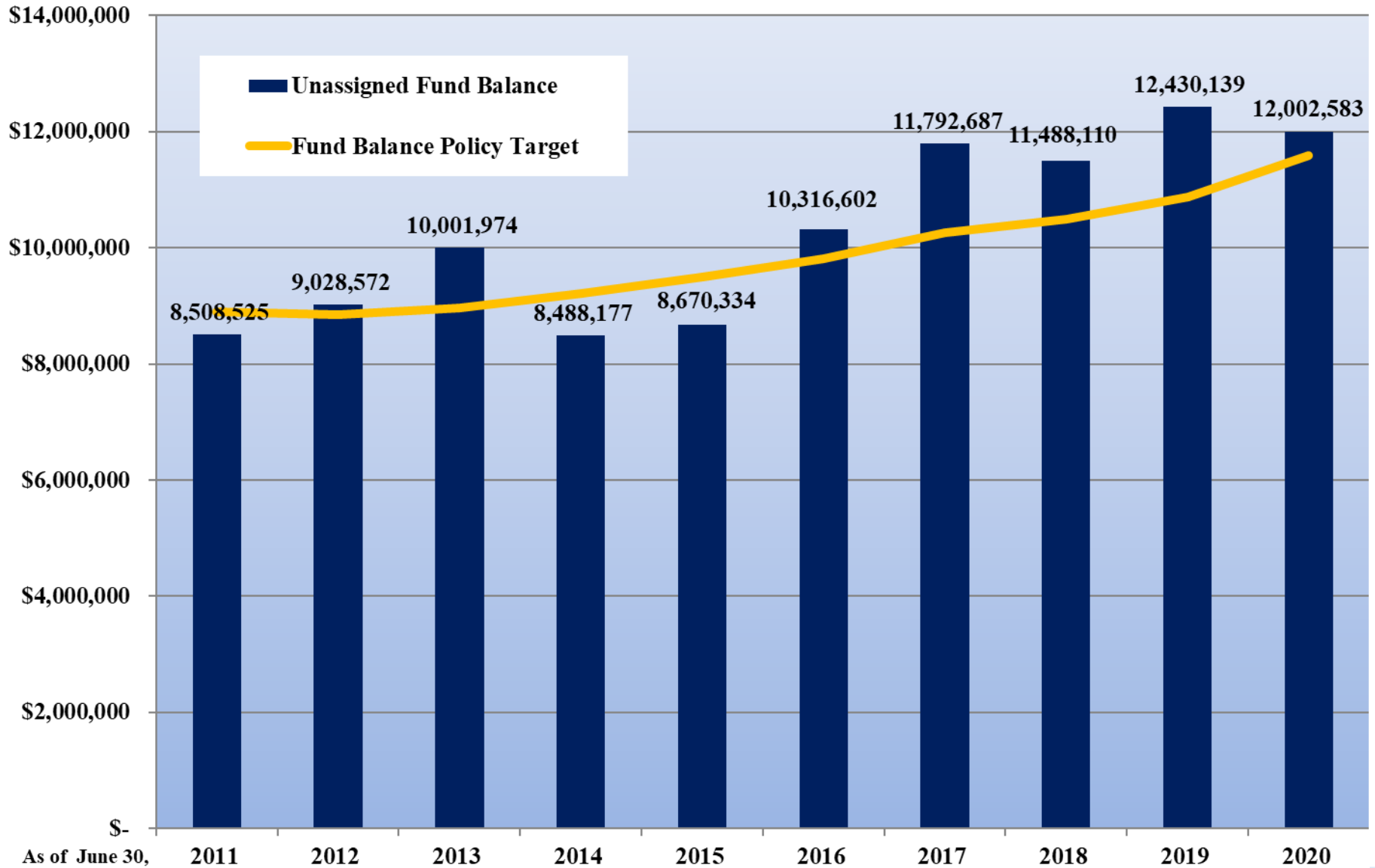
Fund balance is intended to serve as a measure of financial resources in a governmental fund. The Town's management, credit rating services, and others monitor the levels of fund balance in the general fund as an important indicator of the Town's economic condition.

It is the policy of the Town of Brunswick to maintain unassigned fund balance in the general fund at 16.67% of general fund revenues measured on a GAAP basis. In the event that the unassigned fund balance drops below this level, the Town will develop a plan, implemented through the annual budgetary process, to bring the balance to the target level over a period of no more than three (3) years. Amounts in excess of the target shall first be used for capital improvements, or other one-time expenditures, as recommended by the Town Manager and approved by the Town Council.

Town of Brunswick Annual Budget Use of Municipal Fund Balance



Town of Brunswick Unassigned Fund Balance



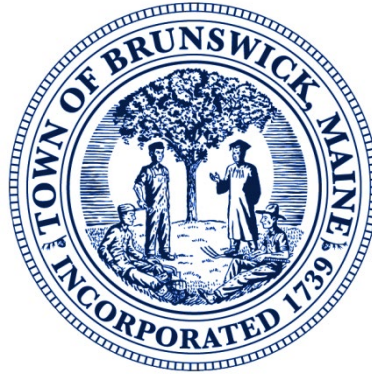
Ongoing Considerations

- ▶ Use of fund balance
 - Forgive BHS track loan – \$638,905
- ▶ Property valuation estimate
- ▶ Excise tax estimate
- ▶ Revenue sharing estimate
- ▶ State supplemental budget
- ▶ Federal funds

Important Dates

Date	Meeting	Item
Monday, 4/5/21	Town Council Meeting	Set Public Hearing
Thursday, 4/8/21	Budget Workshop	Town Manager presentation
Thursday, 4/15/21	Budget Workshop	School Dept presentation
Tuesday, 4/20/21	Town Council Meeting	Public Hearing
Thursday, 4/22/21	Budget Workshop	
Thursday, 4/29/21	Budget Workshop	Guidance to School Dept. and Municipal Depts.
Wednesday, 5/5/21	School Board Meeting	
Thursday, 5/6/21	Budget Workshop	
Thursday, 5/13/21	Town Council Spec Mtg	Adopt Budget & CIP
Tuesday, 6/8/21	Budget Referendum	

Town of Brunswick Capital Improvement Program Fiscal years ending 2022–2026



Manager's Proposed CIP

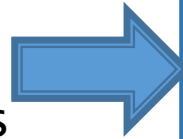
Delivered to Town Council March 1, 2021

April 8, 2021 (presentation)

Available on Town of Brunswick website:
www.brunswickme.org

Reminders about the CIP:

CIP – A multi-year financial plan for capital projects and acquisitions, along with proposed funding sources and estimated operational costs.



Capital Project or Acquisition

- Minimum \$100,000 cost; 5 year life

Annual Programs/Reserves

- Vehicle/Equipment Replacement
- Work Programs

Operating Costs

- \$25,000 or greater

- Sets priorities
- Promotes coordination of efforts
- Guides debt financing decisions
- Links other plans with the budget process
- **Does NOT authorize funding**



Final project funding is a separate action:

- Bond ordinances
- Capital budget resolutions
- Supplemental appropriations

Recommended Projects (Pg 2)

2021-22 projects
for funding through
capital budget
resolutions:

→ =
funded with
General Fund
Balance

		2020-21	2021-22	FUNDING
I. PROJECTS RECOMMENDED FOR FUNDING				
<i>Capital Improvements</i>				
Facilities				
29	Landfill Closure	\$ -	\$ 6,608,770	Reserves
29	Landfill Closure	-	591,230	Gen. Fund Adv.
	Total Facilities	-	7,200,000	
Infrastructure				
31	MaineDOT Municipal Partnership	-	330,000	TIF Revenues
31	MaineDOT Municipal Partnership	250,000	330,000	M.D.O.T
33	Pleasant St Corridor	46,922	140,000	TIF Revenues
33	Pleasant St Corridor (PPI for plan)	46,922	70,000	M.D.O.T
35	Cedar St Parking	15,000	109,000	TIF Revenues
35	Cedar St Parking	60,000	436,000	M.D.O.T
37	Downtown Improvements	500,000	3,000,000	G.O. Bonds - TIF
39	Riverwalk	-	42,000	Donations/Grants
39	Riverwalk	-	168,000	M.D.O.T
41	250th Anniv Park/Bridge amenities	-	-	TIF Revenues
43	MerePoint Wastewater Forcemain	-	180,000	Other
45	Simpsons Point Road Parking	-	105,000	Reserves
47	Bath Road Signal Upgrades	50,000	100,500	TIF Revenues
47	Bath Road Signal Upgrades	-	49,500	M.D.O.T
47	Bath Road Signal Upgrades	-	-	G.O. Bonds - TIF
49	Bath Rd Culvert (Thompson Pond)	-	75,000	Gen. Fund Bal.
49	Bath Rd Culvert (Thompson Pond)	-	-	G.O. Bonds
51	LED Streetlights	381,000	285,000	Gen. Fund Bal.
53	Cumberland Street Drainage	-	20,000	Gen. Fund Bal.
55	Perryman Drive Extension	-	93,800	G.O. Bonds - TIF
55	Perryman Drive Extension	-	46,200	M.D.O.T
57	Cooks Corner Pedestrian Improv.	-	20,000	TIFs/Impact Fees
	Total Infrastructure	1,349,844	5,600,000	
Capital Acquisitions / Other				
	Tank 2 Replacement	425,000	-	G.O. Bonds
	SCBA Replacement	260,000	-	Gen. Fund Bal.
59	Cardiac Monitors	-	135,000	Gen. Fund Bal.
61	FD Tower 1 Replacement	-	-	G.O. Bonds
	Total Capital Acquisitions/Other	685,000	135,000	
	Total Capital Improvements	\$ 2,034,844	\$ 12,935,000	

Recommended 2021–22 Reserves (page 3)

funded through annual budget

	2020-21	2021-22	FUNDING
Municipal Vehicle/Equipment/Facilities/IT Reserves			
18 Fire Vehicle/Equip Replacement	\$ 113,000	\$ 117,520	Munic. Rev.
19 Police Vehicle/Equip Replacement	160,000	166,400	Munic. Rev.
20 PW Vehicle/Equip Replacement	365,000	379,600	Munic. Rev.
21 P&R Vehicle/Equip Replacement	60,000	62,400	Munic. Rev.
22 Facilities Repair Program	-	225,000	Munic. Rev.
23 IT/Cable TV Equipment	-	125,000	Munic. Rev.
	<u>698,000</u>	<u>1,075,920</u>	
Annual Public Works Programs			
26 PW - Sidewalks	40,000	85,000	Munic. Rev.
24 PW - Street Resurfacing/Rehab	<u>1,100,000</u>	<u>1,500,000</u>	Munic. Rev.
Total annual work programs	1,140,000	1,585,000	

In the 2020–21 budget, vehicle/equip reserves and PW annual programs were flat-funded – ie. no increase from 2019–20. The Facilities Repair and IT/Cable TV reserves were not funded. This CIP includes restored funding to the reserve funds.

Capital Budget (pgs 88–89 of proposed budget)

	2019-20 Actual	2020-21 Council Approved	2020-21 Adj/Suppl.	2020-21 Final	2021-22 Dept Request	2021-22 Manager Proposed
From General Fund Balance:						
<i>General Government</i>						
Facilities Reserve Fund	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -
IT Server System Upgrade	252,500	-	-	-	-	-
<i>Public Safety</i>						
LED Streetlights	-	381,000	-	381,000	285,000	285,000
SCBA Replacement	-	260,000	-	260,000	-	-
Cardiac Monitors	-	-	-	-	135,000	135,000
<i>Public Works</i>						
Street Resurfacing/Rehabilitation Program	200,000	-	-	-	-	-
People Plus Parking Lot	100,000	-	-	-	-	-
Bath Road Signal Upgrades	50,000	-	-	-	-	-
Cumberland St Drainage (design)	-	-	-	-	20,000	20,000
Bath Road Culvert (design)	-	-	-	-	75,000	75,000
Use of Fund Balance	902,500	641,000	-	641,000	515,000	515,000
From Municipal Revenues:						
<i>Streets and Sidewalks</i>						
Street Resurfacing/Rehabilitation Program	1,100,000	1,100,000	-	1,100,000	1,550,000	1,550,000
Sidewalk Program	50,000	40,000	-	40,000	85,000	85,000
<i>Vehicle/Equipment Replacement</i>						
Fire Vehicle Replacement	113,000	113,000	-	113,000	117,520	117,520
Police Vehicle Replacement	160,000	160,000	-	160,000	166,400	166,400
PW Equipment Replacement	365,000	365,000	-	365,000	379,600	379,600
P&R Vehicle Replacement	60,000	60,000	-	60,000	62,400	62,400
<i>Other Reserves</i>						
Facilities Repair Program	300,000	-	-	-	225,000	225,000
IT/Cable TV Equipment	50,000	-	-	-	125,000	125,000
Municipal Revenues	2,198,000	1,838,000	-	1,838,000	2,710,920	2,710,920

END