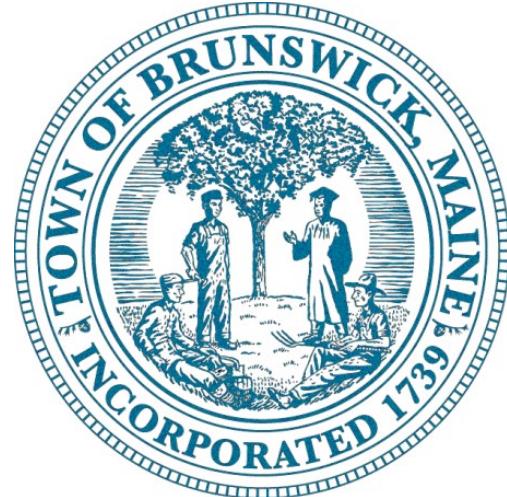


Town of Brunswick, Maine



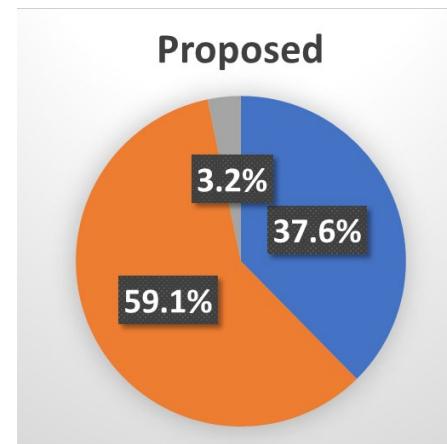
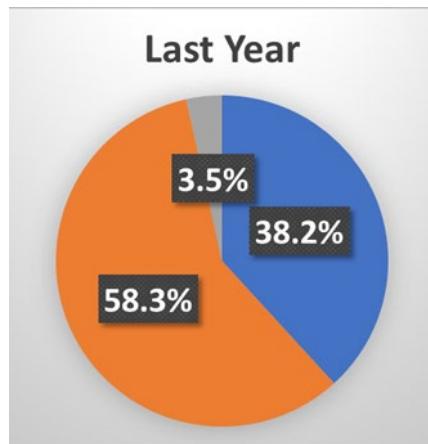
Town of Brunswick 2021-22 Budget and 2022-2026 CIP

PUBLIC HEARING
Monday, April 20, 2021

Tax Rate Impact

Manager's Proposed 2021–22 Budget,
w/ School Dept adj 4/15/21 + BHS track 'loan' forgiveness

	Last Year	Proposed	Increase %	Rate Effect
Municipal	\$7.78	\$8.08	3.86%	1.47%
School	11.88	12.70	6.90%	4.03%
County	0.71	0.69	-2.82%	-0.10%
Total	\$20.37	\$21.47	5.40%	5.40%



Assuming 1% increase in taxable valuation,

\$488,500 = 1% Change in Tax Rate

2019-20
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		Reduction Required	Median Prop. Taxable Value \$200,900	Tax Increase (Decrease)
		Raised (Tax Levy)	Reduction Required			
\$ 20.37	0.00%	\$ 48,846,779	\$ 2,643,819	\$ 4,092.33	\$ -	
20.42	0.25%	48,968,896	2,521,702	4,102.56	10.23	
20.47	0.50%	49,091,013	2,399,585	4,112.79	20.46	
20.52	0.75%	49,213,130	2,277,468	4,123.03	30.69	
20.57	1.00%	49,335,247	2,155,351	4,133.26	40.92	
20.62	1.25%	49,457,364	2,033,234	4,143.49	51.15	
20.68	1.50%	49,579,481	1,911,117	4,153.72	61.38	
20.73	1.75%	49,701,598	1,789,000	4,163.95	71.62	
20.78	2.00%	49,823,715	1,666,883	4,174.18	81.85	
20.83	2.25%	49,945,832	1,544,766	4,184.41	92.08	
20.88	2.50%	50,067,948	1,422,649	4,194.64	102.31	
20.93	2.75%	50,190,065	1,300,532	4,204.87	112.54	
20.98	3.00%	50,312,182	1,178,415	4,215.10	122.77	
21.03	3.25%	50,434,299	1,056,298	4,225.33	133.00	
21.08	3.50%	50,556,416	934,181	4,235.56	143.23	
21.13	3.75%	50,678,533	812,064	4,245.80	153.46	
21.18	4.00%	50,800,650	689,947	4,256.03	163.69	
21.24	4.25%	50,922,767	567,830	4,266.26	173.92	
21.29	4.50%	51,044,884	445,713	4,276.49	184.15	
21.34	4.75%	51,167,001	323,597	4,286.72	194.39	
21.39	5.00%	51,289,118	201,480	4,296.95	204.62	
21.44	5.25%	51,411,235	79,363	4,307.18	214.85	
21.47	5.40%	51,486,459	4,139	4,313.48	221.15	
21.49	5.50%	51,533,352	(42,754)	4,317.41	225.08	
21.54	5.75%	51,655,469	(164,871)	4,327.64	235.31	
21.59	6.00%	51,777,586	(286,988)	4,337.87	245.54	
21.64	6.25%	51,899,703	(409,105)	4,348.10	255.77	
21.69	6.50%	52,021,820	(531,222)	4,358.33	266.00	
21.74	6.75%	52,143,937	(653,339)	4,368.57	276.23	

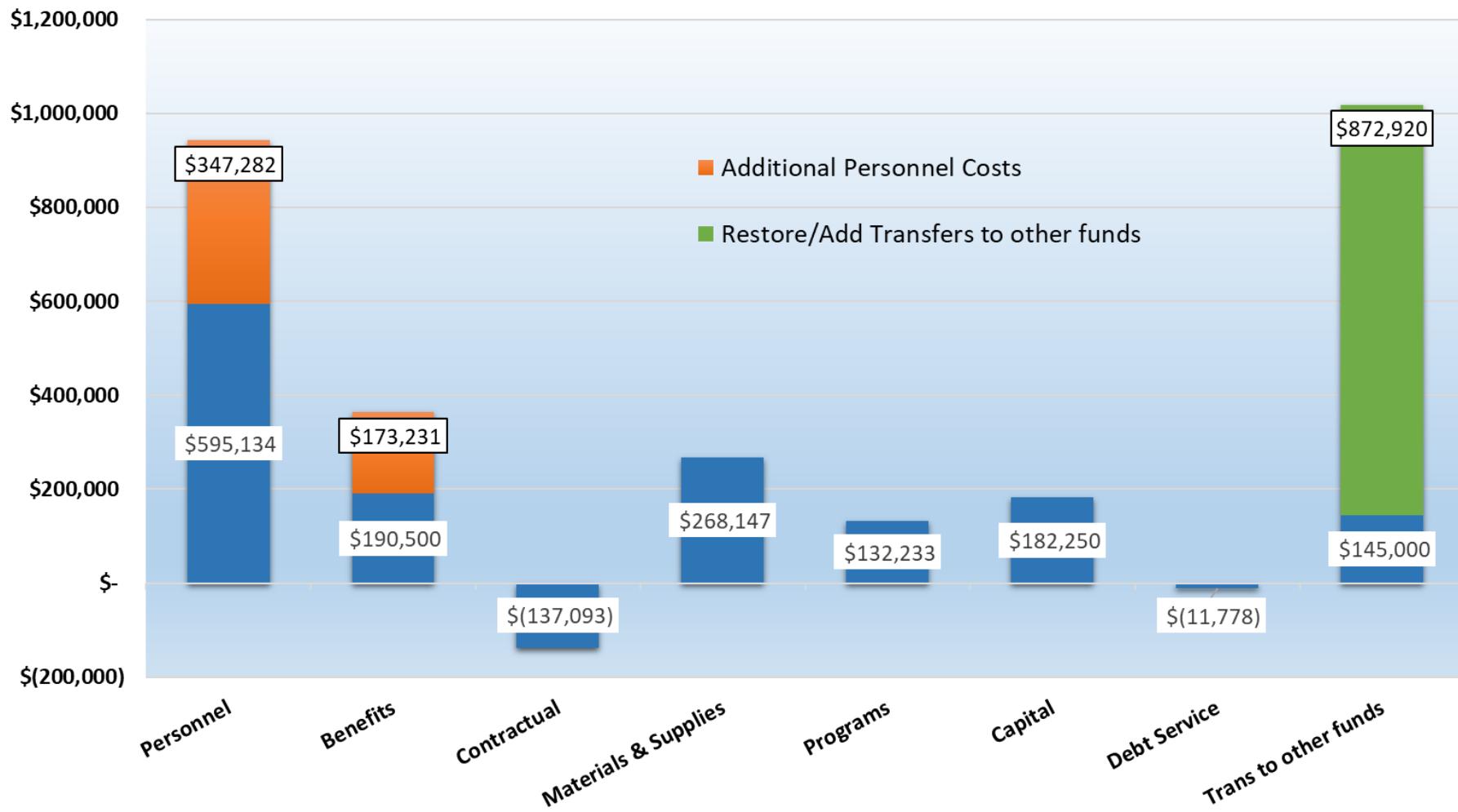
Non–Property Tax Revenues (Municipal)

- ▶ Excise Taxes
 - Expecting same level as 2019–20
 - \$3,500,000
- ▶ State Revenue Sharing
 - Assumes 3.75% Funding of the “Pool”
 - \$2,200,000
- ▶ All Other

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



Recommended 2021-22 Reserves

	2020-21	2021-22	Change
<i>Annual Programs/Reserves</i>			
Municipal Vehicle/Equipment/Facilities/IT Reserves			
18 Fire Vehicle/Equip Replacement	\$ 113,000	\$ 117,520	\$ 4,520
19 Police Vehicle/Equip Replacement	160,000	166,400	6,400
20 PW Vehicle/Equip Replacement	365,000	379,600	14,600
21 P&R Vehicle/Equip Replacement	60,000	62,400	2,400
22 Facilities Repair Program	-	225,000	225,000
23 IT/Cable TV Equipment	<u>-</u>	<u>125,000</u>	<u>125,000</u>
	<u>698,000</u>	<u>1,075,920</u>	<u>377,920</u>
Annual Public Works Programs			
26 PW - Sidewalks	40,000	85,000	45,000
24 PW - Street Resurfacing/Rehab	<u>1,100,000</u>	<u>1,550,000</u>	<u>450,000</u>
Total annual work programs	1,140,000	1,635,000	495,000
Total Municipal Programs/Reserves	\$ 1,838,000	\$ 2,710,920	\$ 872,920

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

Town of Brunswick, Maine

Capital Improvement Program

Manager's Proposed 2022–2026

Delivered to Town Council March 1, 2021

- Multi Year Financial Plan (Five)
- Sources and Uses
- Sets priorities
- Promotes coordination of efforts
- Guides debt financing decisions
- Links other plans with the budget process
- Does NOT authorize funding



CIP - Sources & Uses

PROJECTS	Approved 2020-21	Recommended						TOTALS
		2021-22	2022-23	2023-24	2024-25	2025-26		
Facilities - Improvements	\$ -	\$ 7,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,200,000
Infrastructure	1,349,844	5,600,000	5,700,000	4,245,000	1,680,000	919,000		18,144,000
Capital Acquisitions / Other	685,000	135,000	-	-	-	1,500,000		1,635,000
Municipal vehicle/equipment/facilities	698,000	1,075,920	1,118,957	1,163,715	1,210,264	1,258,674		5,827,530
Municipal annual work programs	1,140,000	1,635,000	1,735,000	1,900,000	2,081,500	2,281,150		9,632,650
School vehicle replacement	161,660	240,962	196,691	202,592	208,670	214,930		1,063,845
School annual work programs	465,500	1,662,895	1,080,250	970,650	742,150	300,000		4,755,945
TOTALS	\$ 4,500,004	\$ 17,549,777	\$ 9,830,898	\$ 8,481,957	\$ 5,922,584	\$ 6,473,754	\$ 48,258,970	
FUNDING SOURCES								
General Obligation Bonds	\$ 425,000	\$ -	\$ 500,000	\$ -	\$ -	\$ 1,500,000	\$ 2,000,000	
GO Bonds - TIF funded	-	3,000,000	770,500	-	-	-		3,770,500
General Fund Balance	641,000	1,106,230	280,000	-	-	-		1,386,230
Municipal Revenues - Annual Prog	1,838,000	2,710,920	2,853,957	3,063,715	3,291,764	3,539,824		15,460,180
School Revenues	627,160	1,903,857	1,276,941	1,173,242	950,820	514,930		5,819,790
State of Maine	356,922	1,099,700	2,707,000	2,085,800	922,500	369,500		7,184,500
Donations/Grants	-	42,000	220,000	-	-	-		262,000
TIF Revenues	611,922	783,300	1,202,500	2,016,700	615,000	459,500		5,077,000
Reserves	-	6,723,770	20,000	142,500	142,500	90,000		7,118,770
Other	-	180,000	-	-	-	-		180,000
TOTALS	\$ 4,500,004	\$ 17,549,777	\$ 9,830,898	\$ 8,481,957	\$ 5,922,584	\$ 6,473,754	\$ 48,258,970	

CIP – Bond Funded Projects

Project Summary

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	TOTAL
PROJECTS RECOMMENDED FOR FUNDING							
<i>Capital Improvements</i>							
<i>Infrastructure</i>							
37	Downtown Improvements	500,000	3,000,000	-	-	-	3,000,000
47	Bath Road Signal Upgrades	-	-	770,500	-	-	770,500
49	Bath Rd Culvert (Thompson Pond)	-	-	500,000	-	-	500,000
55	Perryman Drive Extension	-	93,800	234,500	1,179,200	-	1,507,500
<i>Capital Acquisitions / Other</i>							
	Tank 2 Replacement	425,000	-	-	-	-	-
61	FD Tower 1 Replacement	-	-	-	-	1,500,000	1,500,000

Recommended 2021-22 Reserves (page 3)

funded through annual budget

	2020-21	2021-22	Change
<i>Annual Programs/Reserves</i>			
Municipal Vehicle/Equipment/Facilities/IT Reserves			
18 Fire Vehicle/Equip Replacement	\$ 113,000	\$ 117,520	\$ 4,520
19 Police Vehicle/Equip Replacement	160,000	166,400	6,400
20 PW Vehicle/Equip Replacement	365,000	379,600	14,600
21 P&R Vehicle/Equip Replacement	60,000	62,400	2,400
22 Facilities Repair Program	-	225,000	225,000
23 IT/Cable TV Equipment	-	125,000	125,000
	<hr/> 698,000	<hr/> 1,075,920	<hr/> 377,920
Annual Public Works Programs			
26 PW - Sidewalks	40,000	85,000	45,000
24 PW - Street Resurfacing/Rehab	1,100,000	1,550,000	450,000
Total annual work programs	<hr/> 1,140,000	<hr/> 1,635,000	<hr/> 495,000
Total Municipal Programs/Reserves	\$ 1,838,000	\$ 2,710,920	\$ 872,920

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.

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	
<i>Capital Acquisitions / Other</i>			
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	

Uses of Unassigned Fund Balance

	Description	2017-18	2018-19	2019-20	2020-21	2021-22
	Use in Annual Budget	550,000	500,000	500,000	500,000	650,000
	Capital Budget & Assigned Supp	480,207	1,251,500	902,500	641,000	515,000
	Starting unassigned FB over/(under) target	1,537,740	995,245	1,556,571	420,702	
	Supplemental Appropriations:	100,000	105,000	-	-	-
5/25/17	Capital Budget - Facilities Reserve	400,000				
5/25/17	Capital Budget - PD Vehicle fit-out	80,207				
10/16/17	Fire Station planning	<u>100,000</u>				
		580,207				
5/24/18	Capital Budget - BHS - Crooker AC		300,000			
5/24/18	Capital Budget - Facilities Reserve		300,000			
5/24/18	Capital Budget - Private Dark Fiber		130,500			
5/24/18	Capital Budget - Kimberley Circle		165,000			
5/24/18	Capital Budget - Moody & Merryman paving		180,000			
5/24/18	Advance to School Dept for 2 buses		176,000			
9/17/18	Sept 2018 Wind Storm		30,000			
2/19/19	BHS Crooker AC amt not used		(175,000)			
2/19/19	BHS Track		<u>250,000</u>			
		1,356,500				
5/13/19	Capital Budget - Facilities Reserve			300,000		
5/13/19	Capital Budget - Street Resurfacing/Rehabilitation			200,000		
5/13/19	Capital Budget - People Plus Parking Lot			100,000		
5/13/19	Capital Budget - Bath Rd Signal Upgrades			50,000		
5/13/19	Capital Budget - IT Server System Upgrade			<u>252,500</u>		
				902,500		
6/15/20	Capital Budget - LED Streetlights				381,000	
6/15/20	Capital Budget - SCBA Replacement				<u>260,000</u>	
					641,000	
	Capital Budget - LED Streetlights					285,000
	Capital Budget - Cumberland St Drainage (design)					20,000
	Capital Budget - Bath Road Culvert (design)					75,000
	Capital Budget - Cardiac Monitors					<u>135,000</u>
						515,000

Proposed in
Manager's
2022-2026 CIP



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	