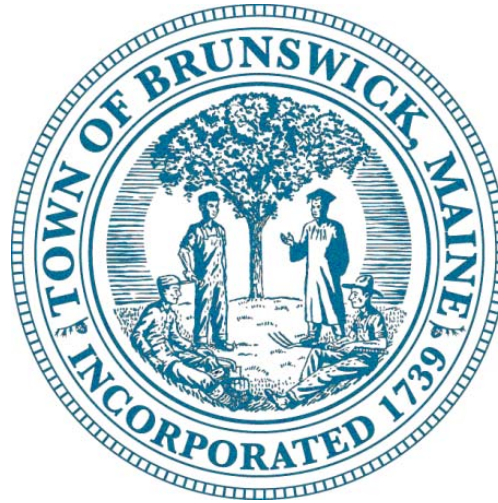


Town of Brunswick, Maine



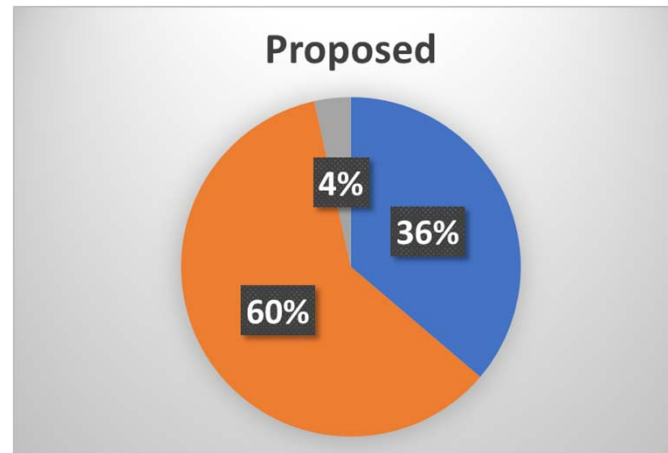
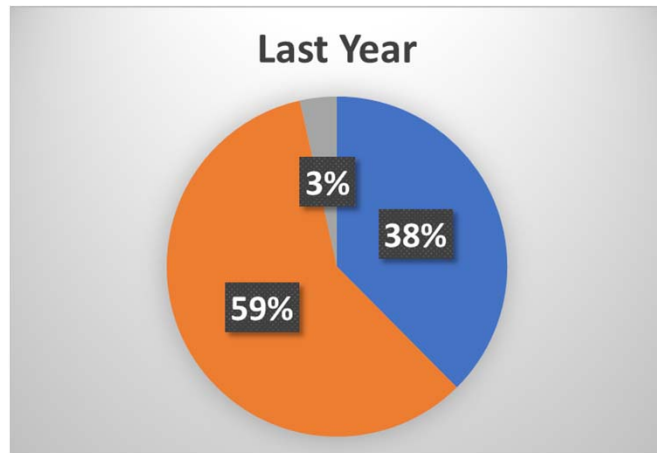
Town of Brunswick 2020–21 Budget and 2021–2025 CIP

Thursday, May 14, 2020

Net Tax Increases

Manager's Proposed 2020-21 Budget (page 4)

	Last Year	Proposed	Increase	Increase %
Municipal	\$ 17,072,813	\$17,505,006	\$ 432,193	2.53%
School	26,772,621	29,137,384	2,364,763	8.83%
County	<u>1,590,123</u>	<u>1,674,551</u>	<u>84,428</u>	<u>5.31%</u>
Total	\$45,435,557	\$48,316,941	\$2,881,384	6.34%



Tax Rate Impact

Manager's Proposed 2020-21 Budget (page 4)

	Last Year	Proposed	Increase %	Rate Effect
Municipal	\$ 7.41	\$ 7.60	2.56%	0.96%
School	11.62	12.65	8.86%	5.18%
County	<u>0.69</u>	<u>0.73</u>	<u>5.80%</u>	<u>0.20%</u>
Total	\$19.72	\$20.97	6.34%	6.34%

\$460,000

1% Change in Tax Rate

Net Tax Increases

No Tax Rate Increase

	Last Year	This Year	Inc./Dec.	Reduction
Municipal	\$17,072,813	\$16,988,385	\$ -84,428	\$ 516,621
School	26,772,621	26,772,621	0	2,364,763
County	<u>1,590,123</u>	<u>1,674,551</u>	<u>84,428</u>	<u>0</u>
Total	\$45,435,557	\$45,435,557	\$ 0	\$2,881,384

Tax Rate Increase 0.00%

Tax Rate Increase for Debt Service and County

	Last Year	Required	Increase	Reduction
Municipal	\$17,072,813	\$17,072,813	\$ 0	\$ 432,193
School	26,772,621	28,201,279	1,428,658	936,105
County	<u>1,590,123</u>	<u>1,674,551</u>	<u>84,428</u>	<u>0</u>
Total	\$45,435,557	\$46,948,643	\$1,513,086	\$1,368,298

Tax Rate Increase 3.33%

2019-20 tax rate

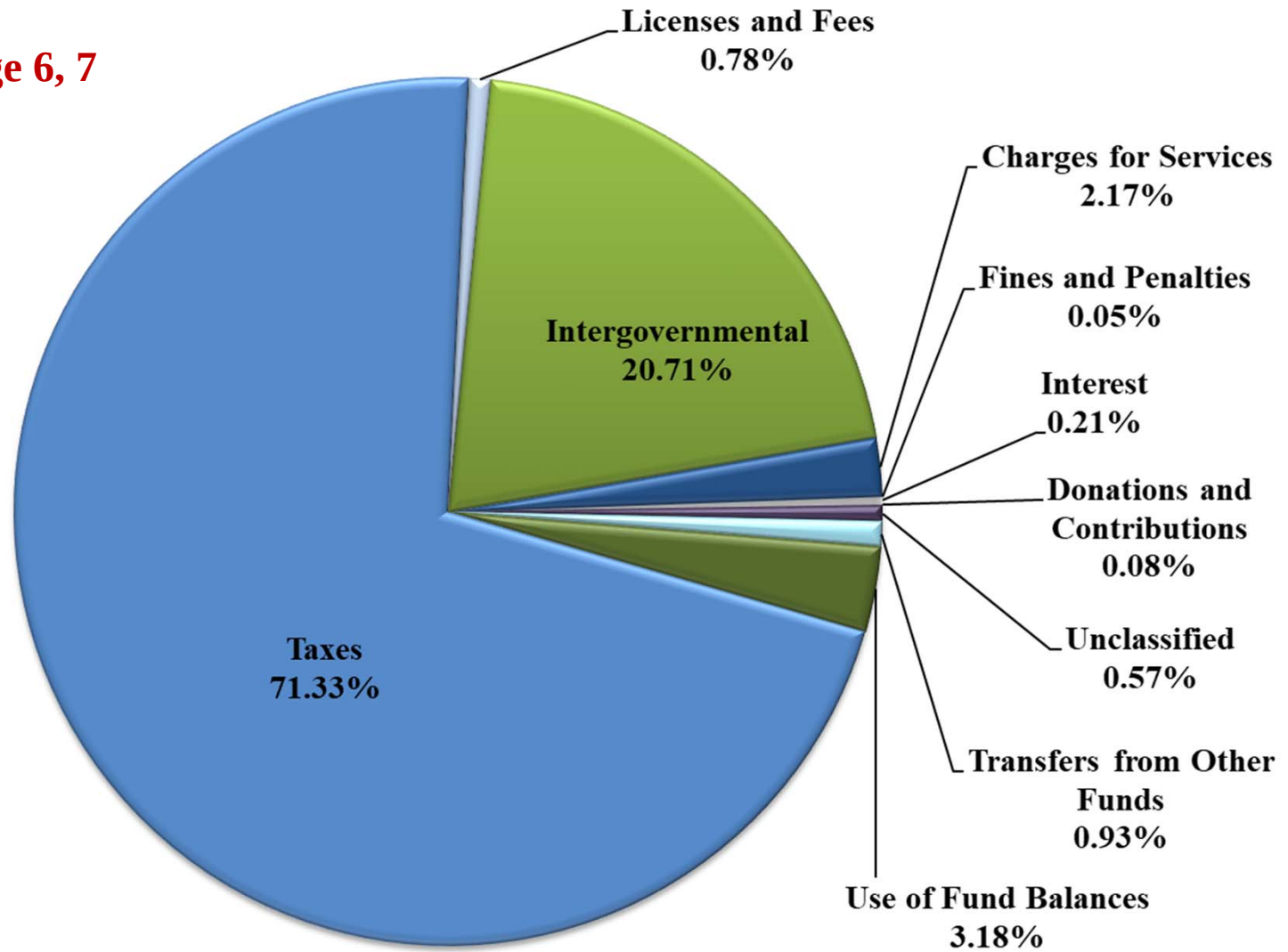
Calculation of tax
rate increases and
associated required
adjustment amount

Tax rate
in proposed budget

Tax Rate Change By Percentage					
Tax Rate	Tax Rate Increase	Property Tax Raised (Tax Levy)	Adjustment Required	Median Prop. Taxable Value \$201,500	Tax Increase (Decrease)
19.72	0.00%	\$ 45,436,818	\$ 2,880,123	\$ 3,973.58	\$ -
19.77	0.25%	45,550,410	2,766,531	3,983.51	9.93
19.82	0.50%	45,664,002	2,652,939	3,993.45	19.87
19.87	0.75%	45,777,594	2,539,347	4,003.38	29.80
19.92	1.00%	45,891,187	2,425,755	4,013.32	39.74
19.97	1.25%	46,004,779	2,312,163	4,023.25	49.67
20.02	1.50%	46,118,371	2,198,571	4,033.18	59.60
20.07	1.75%	46,231,963	2,084,979	4,043.12	69.54
20.11	2.00%	46,345,555	1,971,387	4,053.05	79.47
20.16	2.25%	46,459,147	1,857,795	4,062.99	89.41
20.21	2.50%	46,572,739	1,744,203	4,072.92	99.34
20.26	2.75%	46,686,331	1,630,611	4,082.85	109.27
20.31	3.00%	46,799,923	1,517,019	4,092.79	119.21
20.36	3.25%	46,913,515	1,403,427	4,102.72	129.14
20.41	3.50%	47,027,107	1,289,834	4,112.66	139.08
20.46	3.75%	47,140,699	1,176,242	4,122.59	149.01
20.51	4.00%	47,254,291	1,062,650	4,132.52	158.94
20.56	4.25%	47,367,883	949,058	4,142.46	168.88
20.61	4.50%	47,481,475	835,466	4,152.39	178.81
20.66	4.75%	47,595,067	721,874	4,162.33	188.75
20.71	5.00%	47,708,659	608,282	4,172.26	198.68
20.76	5.25%	47,822,251	494,690	4,182.19	208.61
20.80	5.50%	47,935,843	381,098	4,192.13	218.55
20.85	5.75%	48,049,435	267,506	4,202.06	228.48
20.90	6.00%	48,163,027	153,914	4,211.99	238.41
20.95	6.25%	48,276,619	40,322	4,221.93	248.35
20.97	6.34%	48,317,513	-	4,225.50	251.92
21.02	6.59%	48,431,105	(114,163)	4,235.44	261.86
21.07	6.84%	48,544,697	(227,755)	4,245.37	271.79
21.12	7.09%	48,658,289	(341,347)	4,255.31	281.73

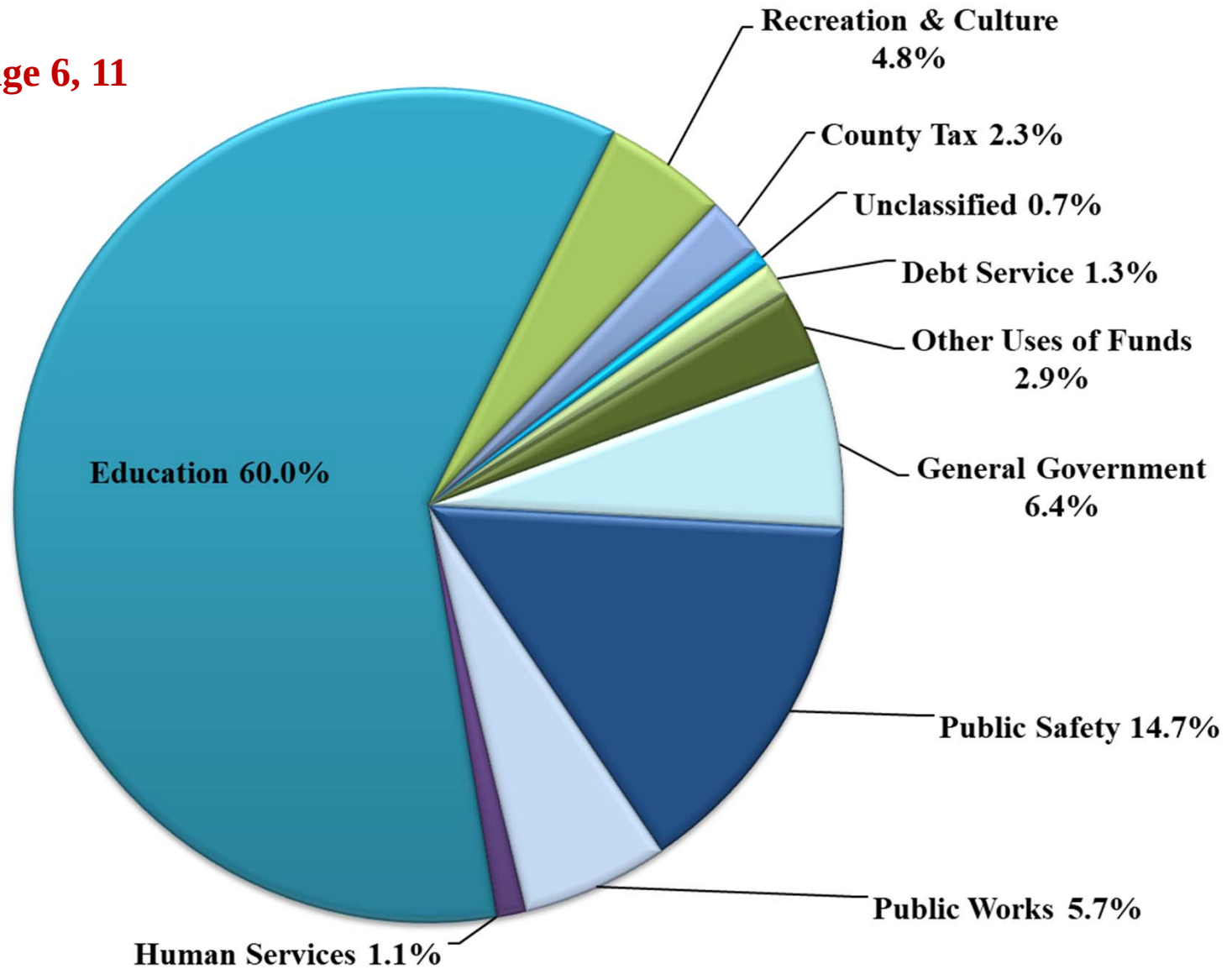
**Town of Brunswick
2020-21 Manager's Proposed General Fund Budget
Revenues by Source**

Budget page 6, 7



**Town of Brunswick
2020-21 Manager's Proposed General Fund Budget
Expenditures by Function**

Budget page 6, 11



Municipal Budget Priorities

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



Expenditure Drivers

▶ Personnel Salaries & Benefits

- No new Positions (Cultural Broker not in last year's budget)
- Full Year Salaries & Benefits (Positions rolled out last year)
- Health Insurance
- Worker's Compensation

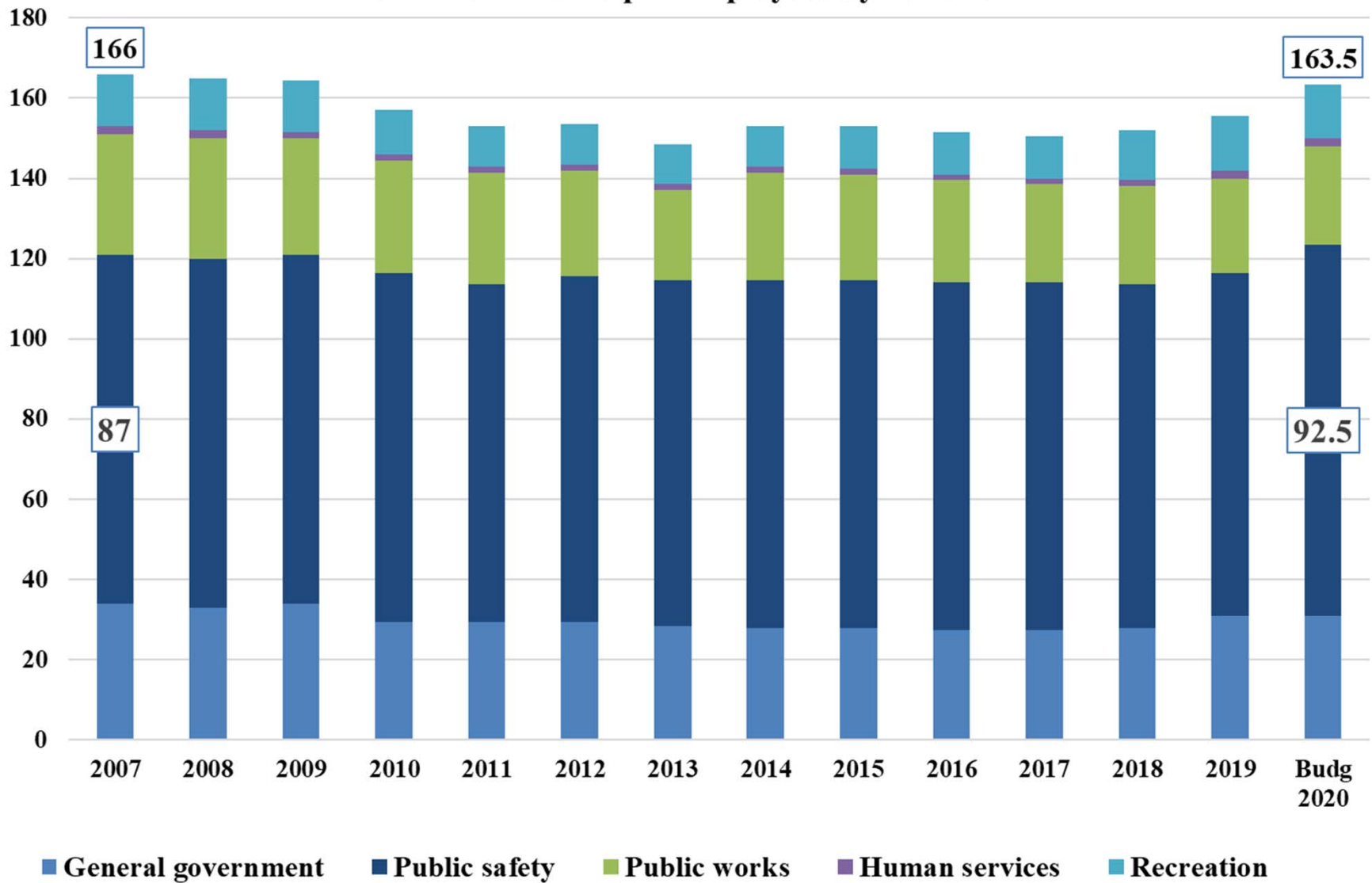
Fewer Municipal FTEs than in 2007

▶ Human Services

- General Assistance



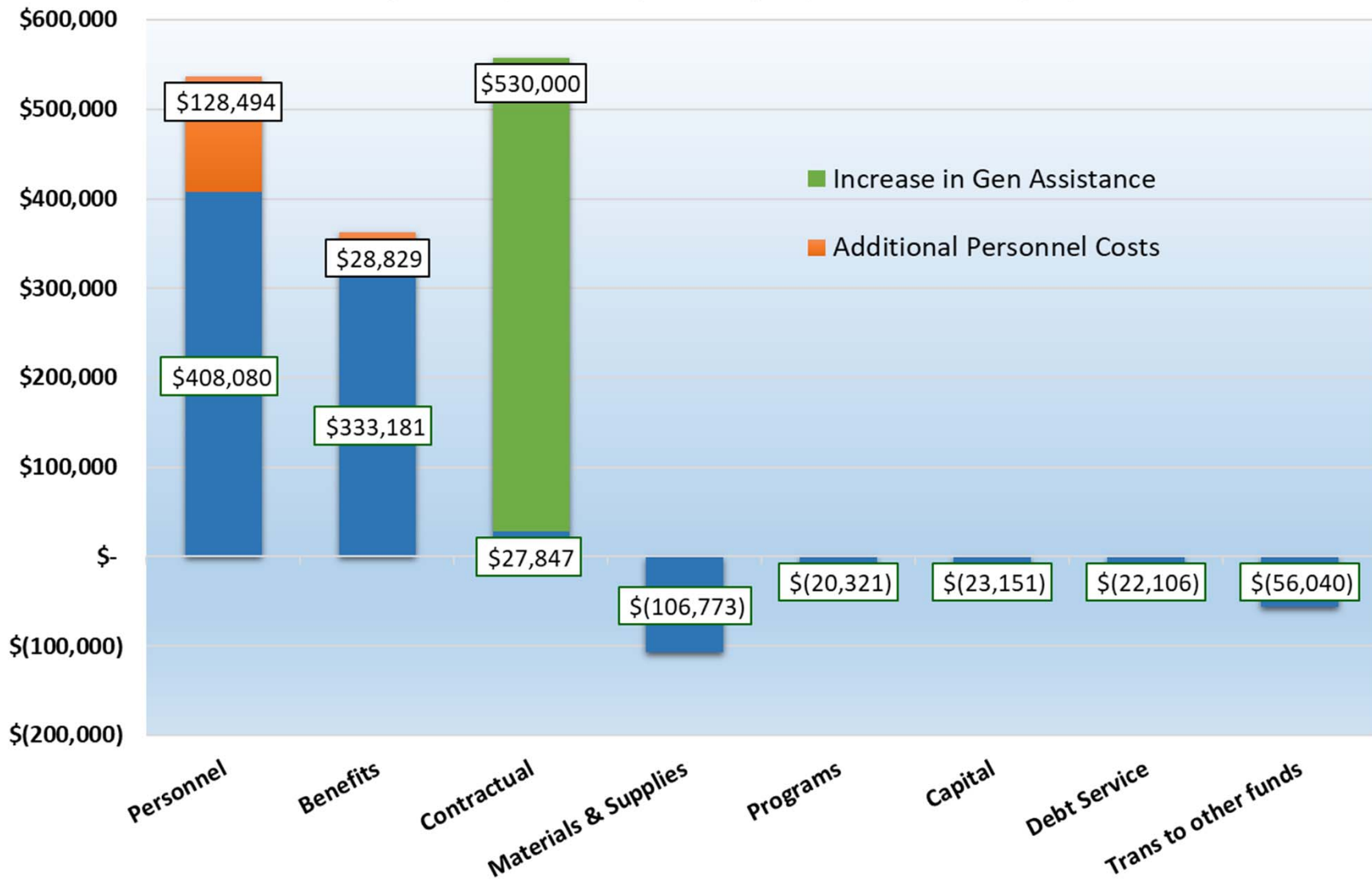
Town of Brunswick Permanent Municipal Employees by Function



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

<u>Function</u>	<u>Fiscal Year</u>			
	<u>2007</u>	<u>2020 Budgeted</u>	<u>Change</u>	
General government				
Administration	4.0	5.0	1.0	Admin Floater position replaced Assessing Clerk in FY2010
Finance	10.0	8.0	(2.0)	
Technology	-	1.0	1.0	IT function contracted through School Dept until FY2011
Cable TV	1.0	1.0	-	
Assessing	4.0	3.0	(1.0)	
Town Clerk	4.5	4.0	(0.5)	
Engineering	-	2.0	2.0	Moved Engineering Function out of PW in FY2019
Planning and Codes	6.0	5.0	(1.0)	
Coastal Resources	1.0	1.0	-	
Economic development	2.0	1.0	(1.0)	
Municipal building	1.5	-	(1.5)	Added 4 firefighters & 1 inspector FY2020
Public safety				
Fire department	36.0	41.0	5.0	
Police department & station	42.0	40.5	(1.5)	
Emergency Services Dispatch	9.0	11.0	2.0	Added dispatch services for Freeport and Pownal in FY2012
Public works				
Administration	6.0	4.0	(2.0)	
General maintenance	17.0	16.0	(1.0)	
Landfill	3.5	2.0	(1.5)	
Central garage	3.5	2.5	(1.0)	
Human services	2.0	2.0	-	
Recreation				
Administration	6.0	5.0	(1.0)	Seasonal Parks employees made permanent in FY2020
Buildings and grounds	7.0	8.5	1.5	
Totals	166	163.5	(2.5)	

2020-21 Budget
Manager's Proposed Budget - Municipal Departments Only
Change from previous year - by Expenditure Category



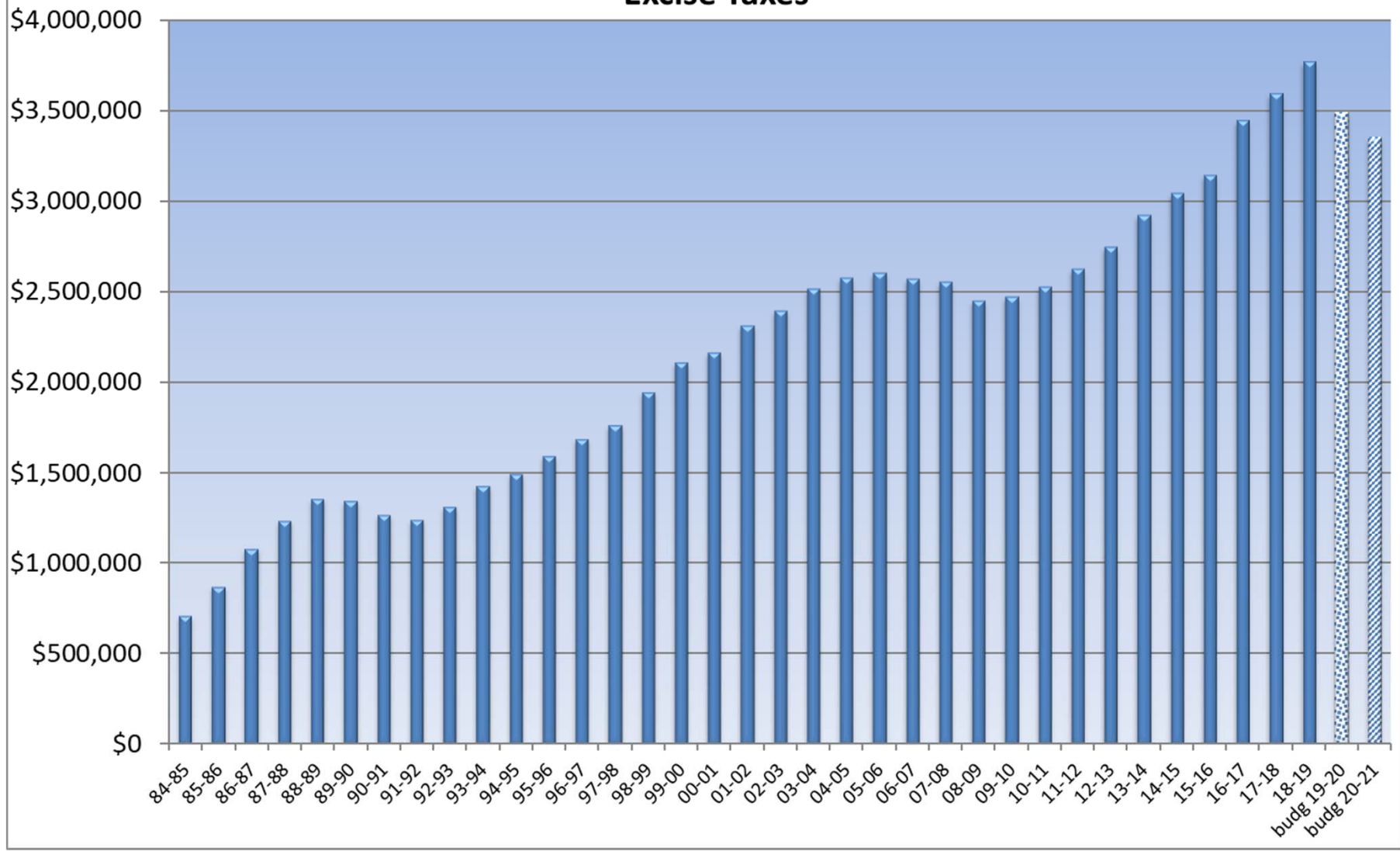
Non-Property Tax Revenues

- ▶ Excise Taxes
 - Expecting 11% reduction
- ▶ State Revenue Sharing
 - Reductions tied to State Taxes
- ▶ All Other

May Need Further Reductions in Projections



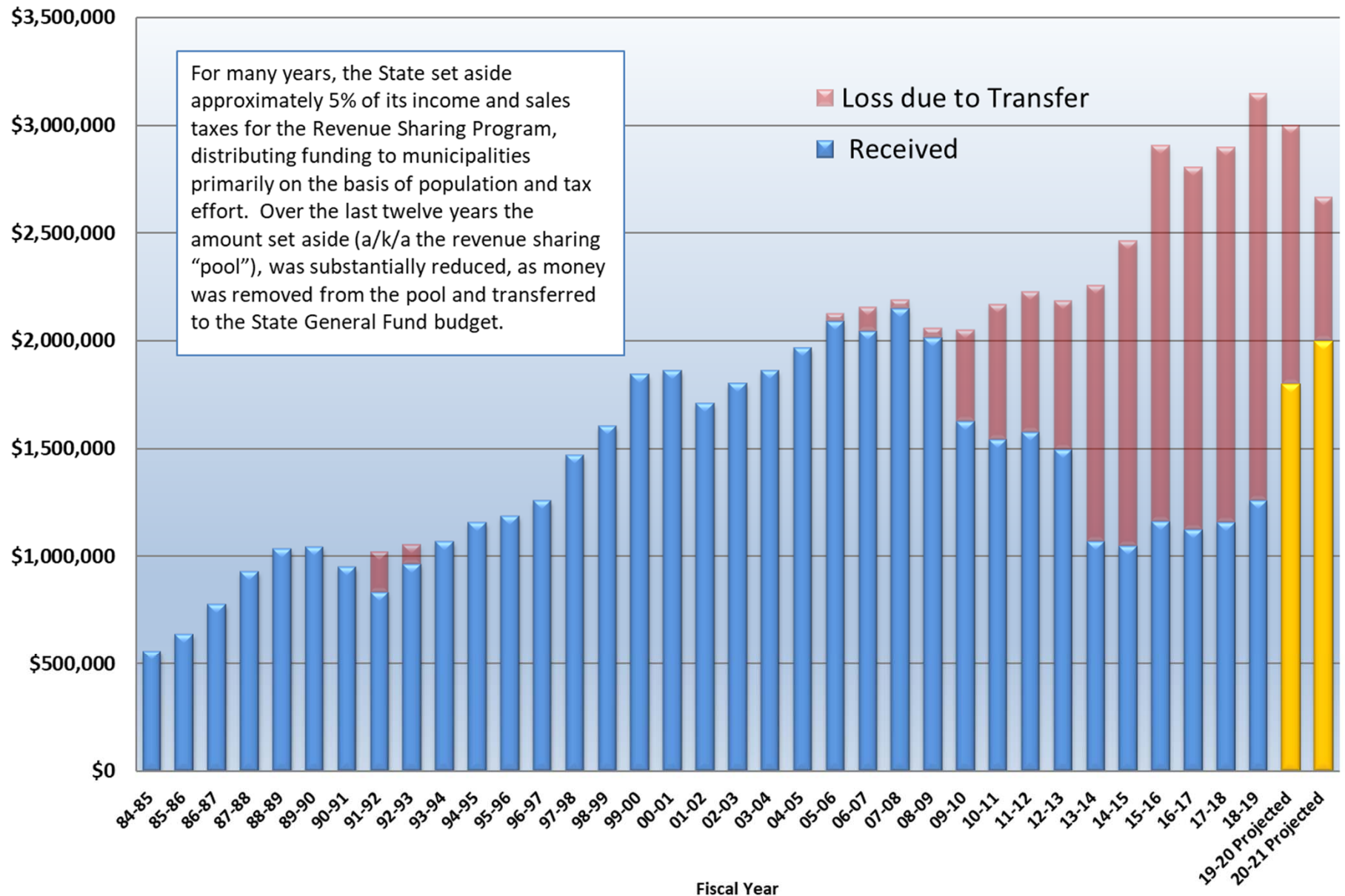
Town of Brunswick Excise Taxes



Town of Brunswick - Excise Tax

	<i>Actual</i>			<i>Budget</i>	
Rate	Revenue Collected	Number of Vehicles	Revenue Per Vehicle	Number of Vehicles	Revenue Projection
24	675,336	1,200	562.78	400	225,112
17.5	664,221	1,226	541.78	1,200	650,134
13.5	541,459	1,286	421.04	1,226	516,196
10	409,840	1,253	327.09	1,286	420,634
6.5	256,434	1,301	197.10	1,253	246,973
4	1,292,675	12,125	106.61	13,026	1,388,733
Totals	3,839,964	18,391		18,391	3,447,782
Revenue Reduction					-392,182
Percentage Reduction					-10.2%

Town of Brunswick State Revenue Sharing & State Transfers



Additional Revenue Considerations

- ▶ Revenue Sharing estimate
 - Current year could be \$150–200K below budget
 - Proposed budget 14% below 3/4/20 State projections
 - Additional 9% reduction – \$200,000
- ▶ Motor Vehicle Excise Tax estimate
 - As of 4/30 collections down \$273K from PY
 - Current year could be \$400K below budget
 - Proposed budget 11% below 2018–19 actual
 - Additional 4% reduction – \$150,000
- ▶ Interest Revenue estimate
 - Interest rate based on Fed Funds Rate
 - Proposed budget 65% below 2018–19 actual
 - Additional 11% – \$50,000

Additional Reductions Total \$400,000

Fund Balance Considerations

- ▶ 6/30/20 Fund Balance will be affected by:
 - Shortfalls in 2019–20 revenues
 - Unanticipated 2019–20 expenditures
 - Uncollected taxes as of August 31st
 - Use of FB for capital and/or one-time expenditures
- ▶ Concerns for 6/30/21 Fund Balance:
 - Shortfalls in 2020–21 revenues
 - Unanticipated 2020–21 expenditures
 - Need to maintain balance in accordance with FB policy

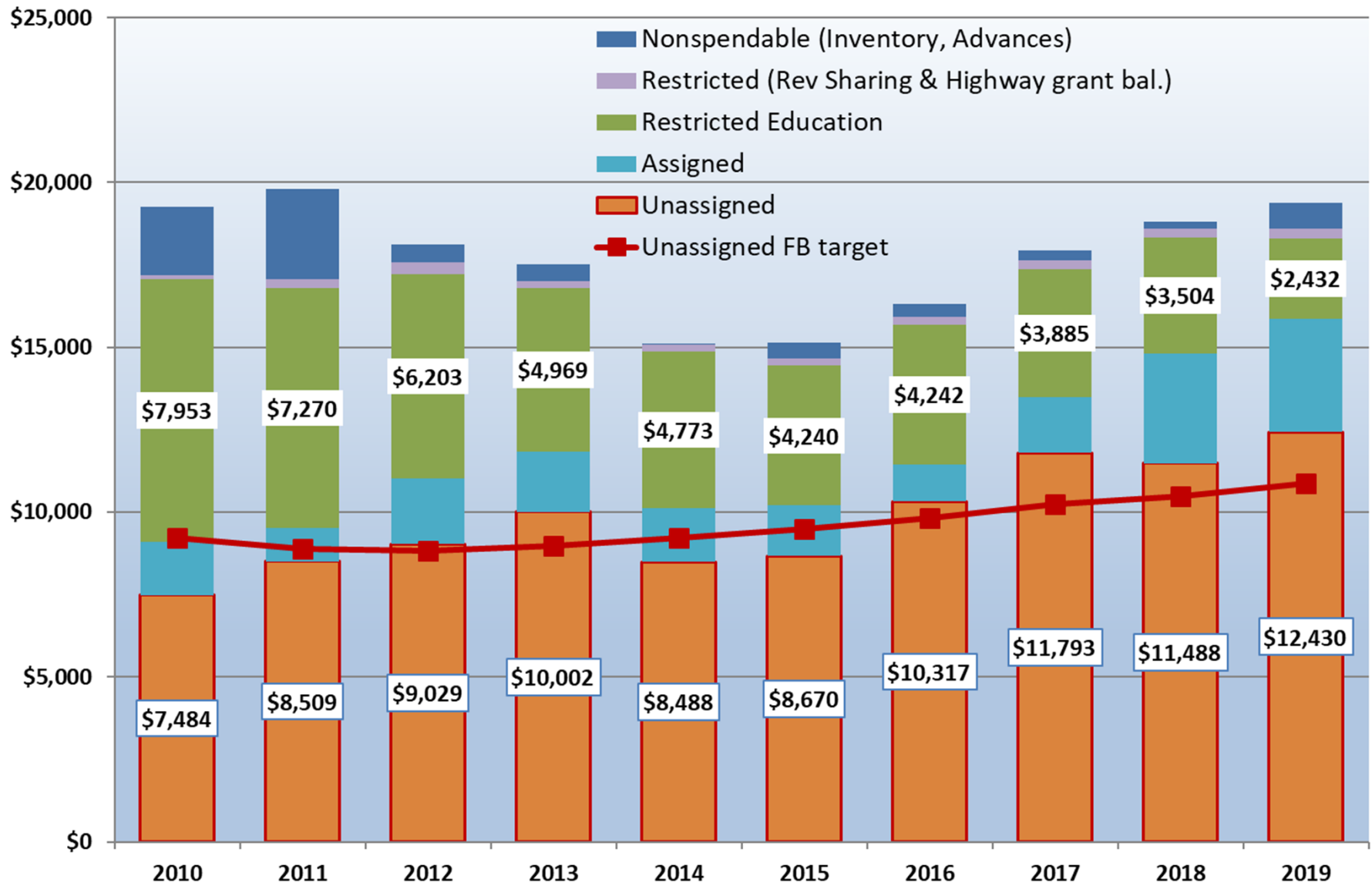
Fund Balance Policy
Adopted October 18, 2010

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.

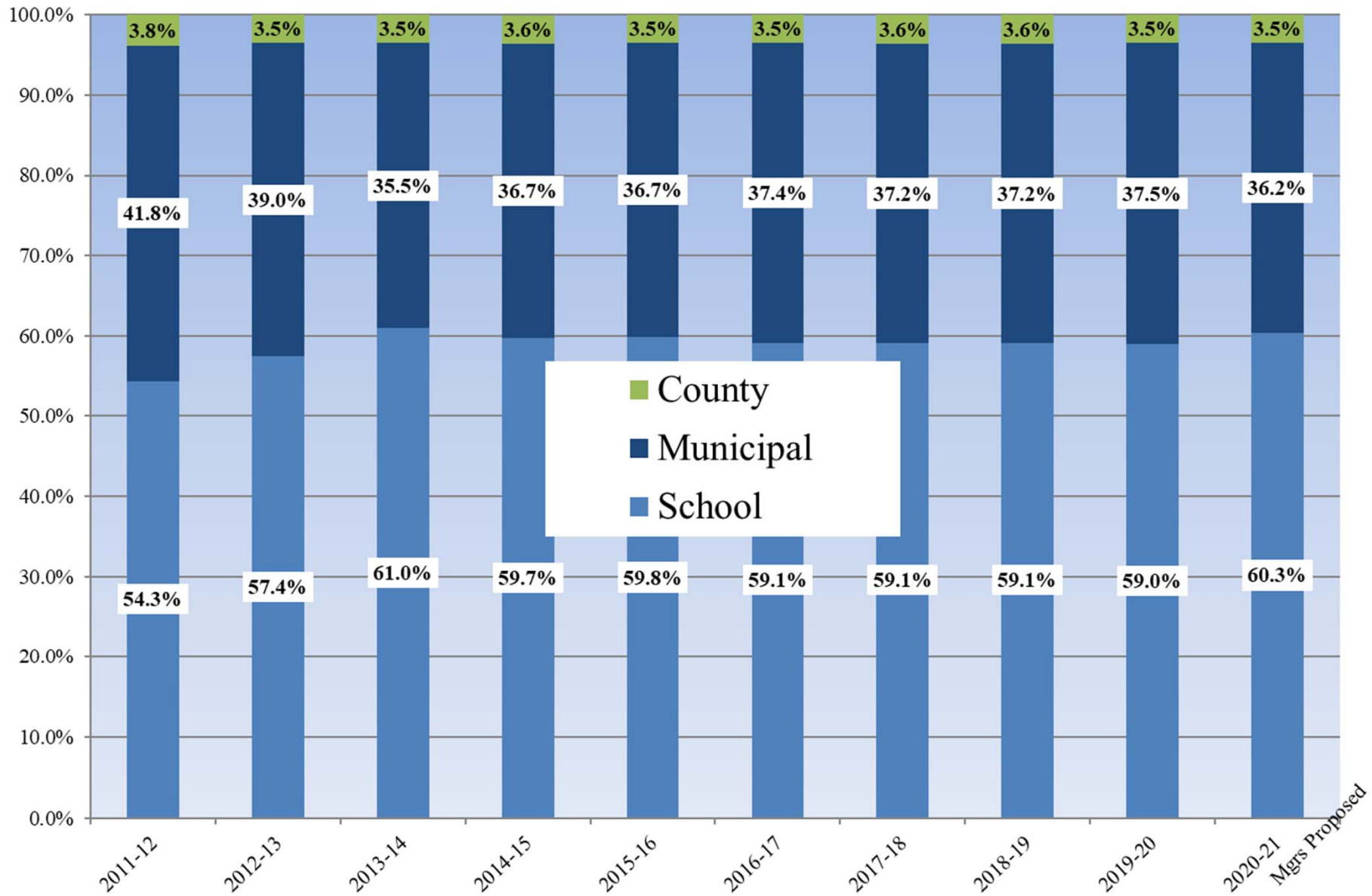
It is the policy of the Town of Brunswick to maintain unassigned fund balance in the general fund at 16.67% of general fund revenues measured on a GAAP basis. In the event that the unassigned fund balance drops below this level, the Town will develop a plan, implemented through the annual budgetary process, 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 General Fund Balance as of June 30, (000's)

Thousands

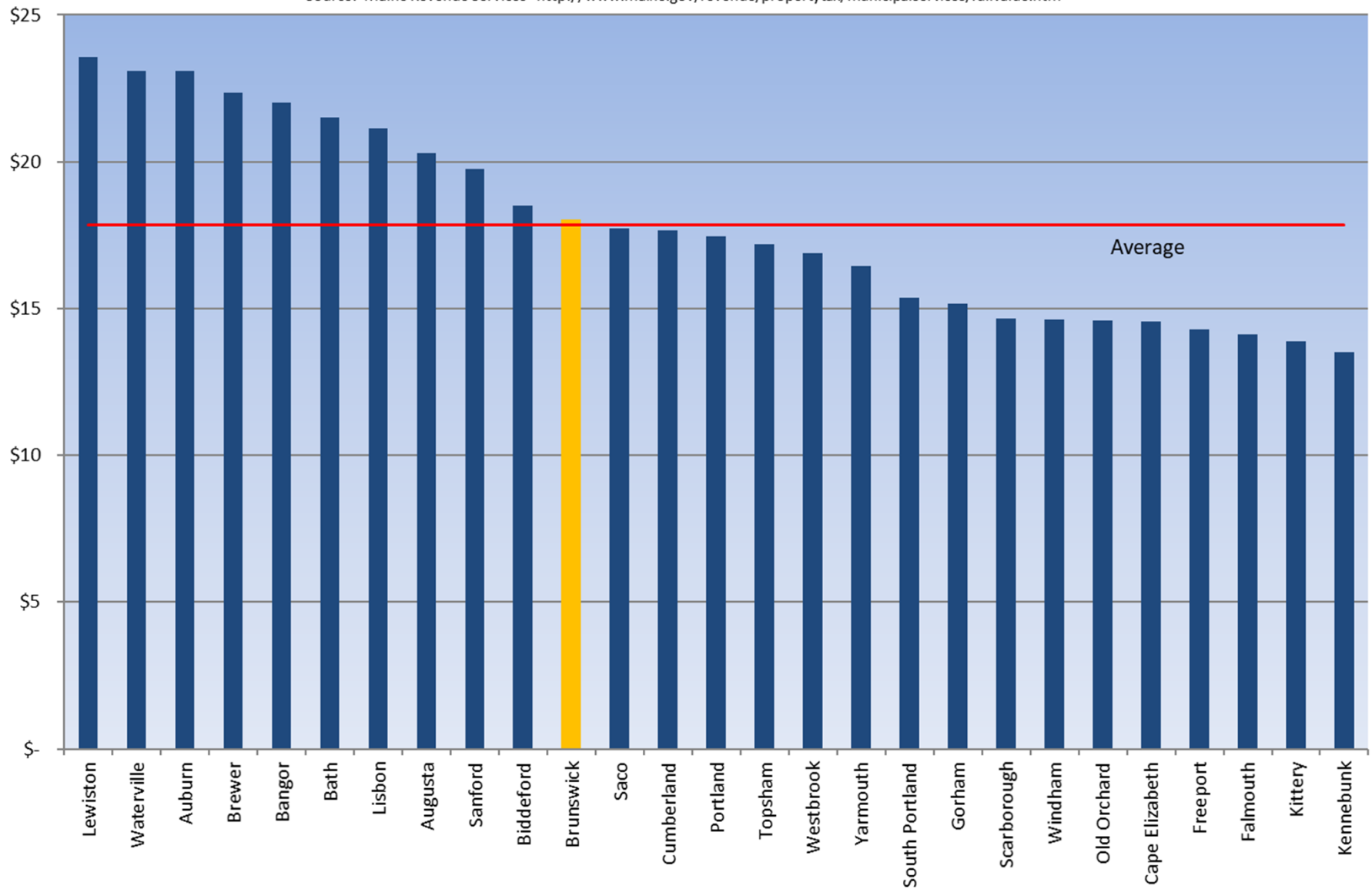


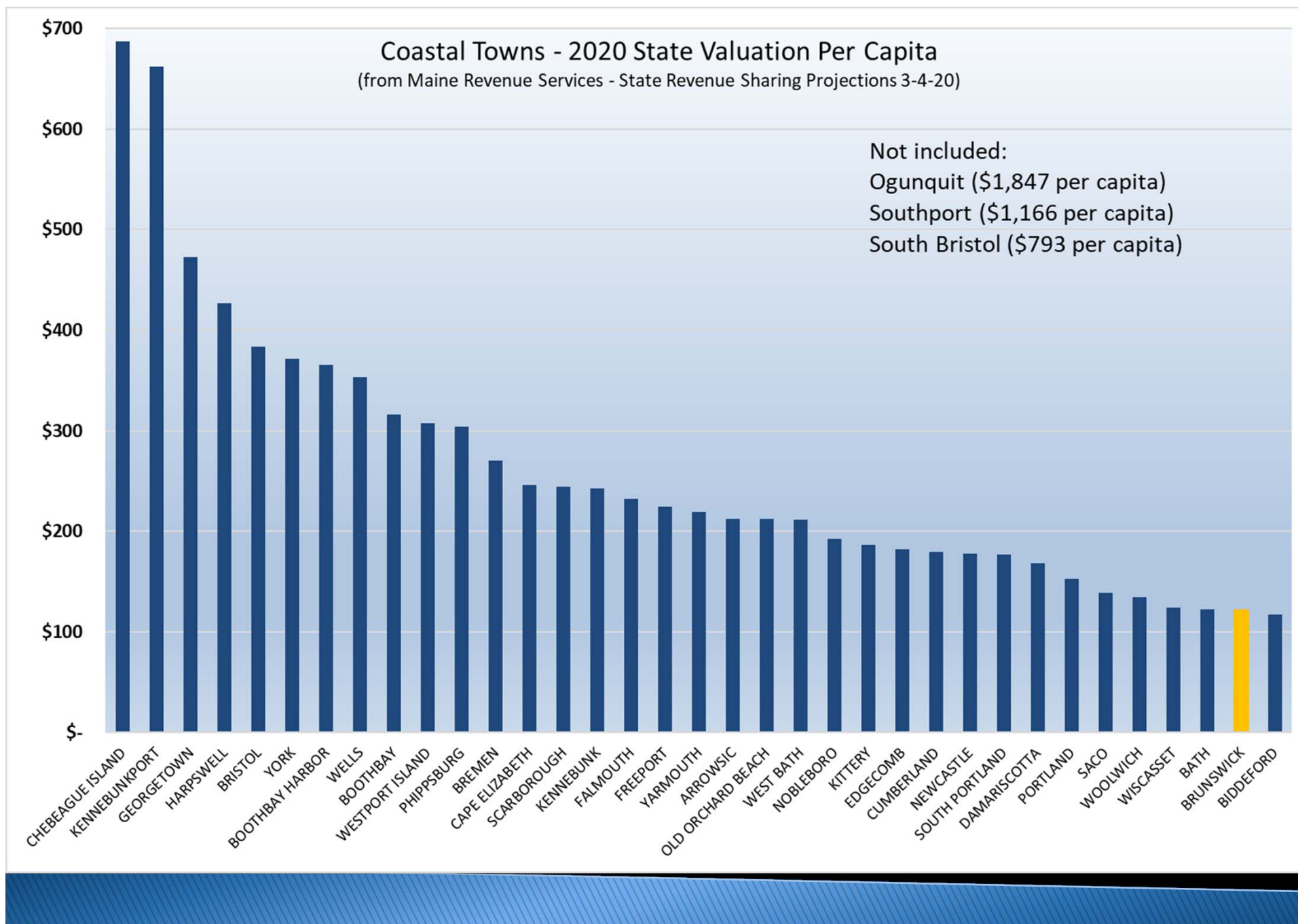
Town of Brunswick Tax Rates - Percentage by category



Maine Revenue Services Estimated 2017 Full-Value Tax Rates

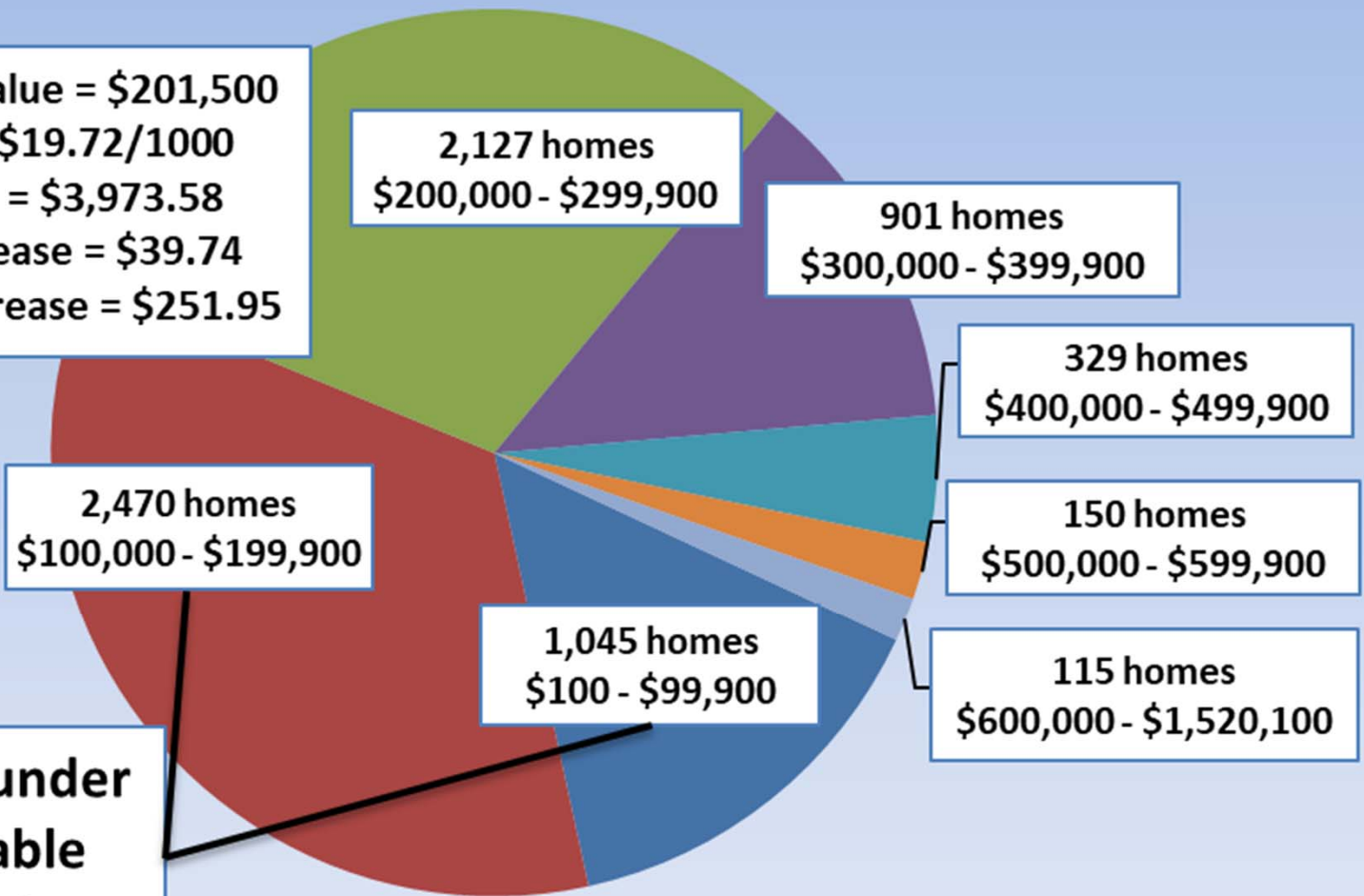
Source: Maine Revenue Services <http://www.maine.gov/revenue/propertytax/municipalservices/fullvalue.htm>





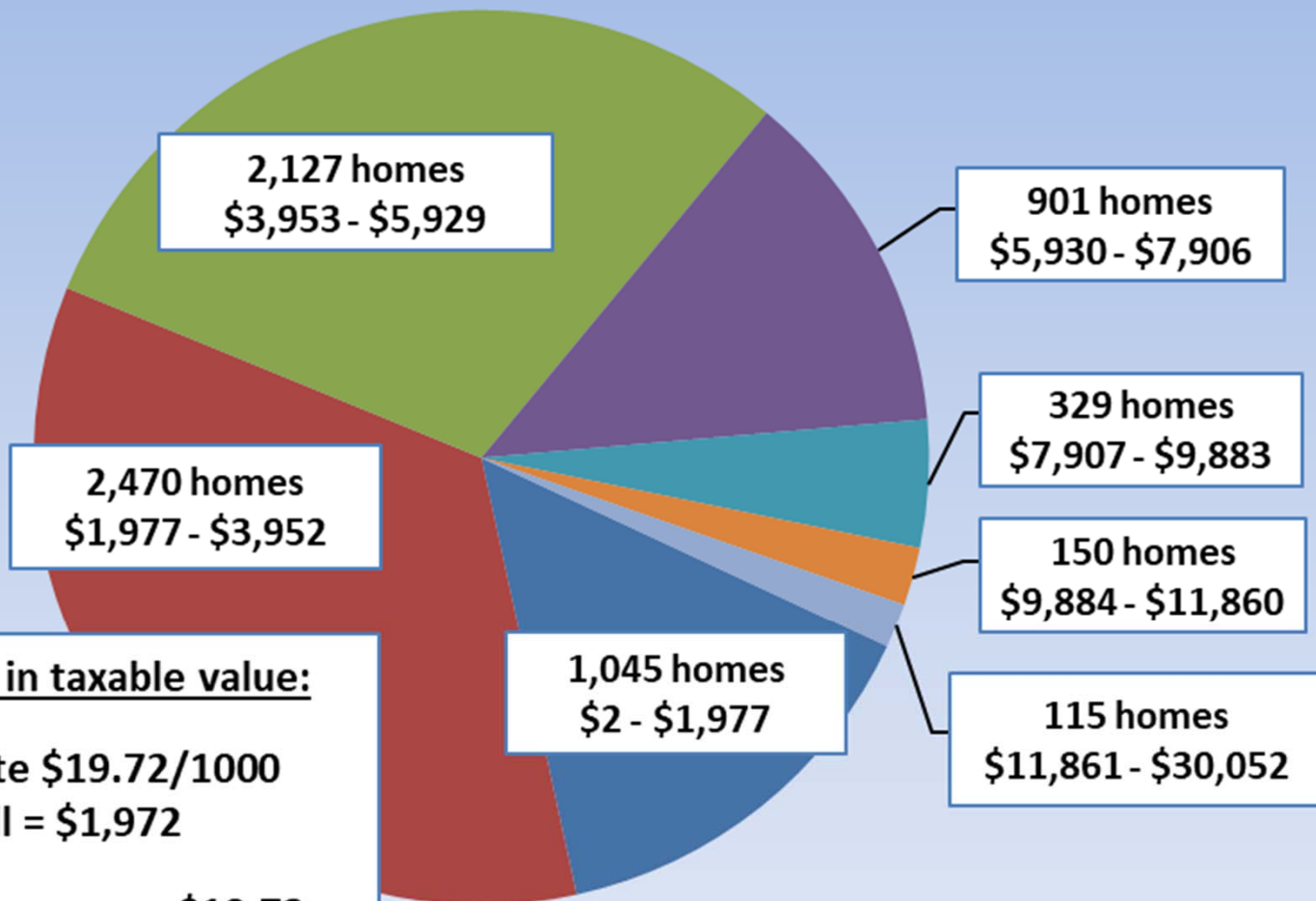
2019 Property Values 7,137 Taxable Residential Properties

Median taxable value = \$201,500
2019 tax rate = \$19.72/1000
Median tax bill = \$3,973.58
1% tax rate increase = \$39.74
6.34% tax rate increase = \$251.95



49.25% are under
\$200K taxable
assessed value

2019 Property Taxes 7,137 Taxable Residential Properties



Per \$100,000 in taxable value:

2019 tax rate \$19.72/1000

Tax bill = \$1,972

1% tax rate increase = \$19.72

6.34% tax rate increase = \$125.02

Important Dates

Date	Meeting	Item
Monday, 5/4/20	Town Council Meeting	Set Public Hearing
Thursday, 5/7/2019	Budget Workshop	School Dept presentation
Thursday, 5/14/20	Budget Workshop	Town Engineer presentation
Thursday, 5/21/20	Budget Workshop	
Thursday, 5/28/20	Budget Workshop	
Monday, 6/1/20	Town Council Meeting	Public Hearing
Thursday, 6/4/20	Budget Workshop	
Thursday, 6/11/20	Budget Workshop	
Monday, 6/15/20	Town Council Meeting	Adopt Budget & CIP
Tuesday, 7/14/20	Budget Referendum	

Town of Brunswick
Capital Improvement Program
Fiscal years ending 2021–2025

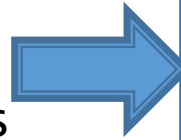


Manager's Proposed CIP
Delivered to Town Council April 21, 2020

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)

2020-21 projects
for funding through
capital budget
resolutions:

→ =
funded with
General Fund
Balance

	2019-20	2020-21	FUNDING
I. PROJECTS RECOMMENDED FOR FUNDING			
Facilities			
Facilities Reserve	\$ 300,000	\$ -	Gen. Fund Bal.
Central Fire Station	13,500,000	-	G.O. Bonds
27 Brunswick Junior High School	-	402,000	G.O. Bonds
Veteran's Plaza	408,494	-	Donations/Grants
Veteran's Plaza - banner poles	34,719	-	TIF Revenues
Total Facilities	14,243,213	402,000	
Infrastructure			
31 Street Resurfacing/Rehabilitation	200,000	250,000	G.O. Bonds - TIF
31 MaineDOT Municipal Partnership	-	250,000	M.D.O.T
33 Pleasant St Corridor - PPI	46,922	133,333	TIF Revenues
33 Pleasant St Corridor - PPI	46,922	66,667	M.D.O.T
35 Cedar St Parking	42,000	330,000	TIF Revenues
35 Cedar St Parking	168,000	1,320,000	M.D.O.T
37 Downtown Improvements	400,000	1,520,000	G.O. Bonds - TIF
37 Downtown Improvements	-	15,000	Donations/Grants
39 Riverwalk	16,000	-	Donations/Grants
39 Riverwalk	64,000	-	M.D.O.T
People Plus Parking Lot	100,000	-	Gen. Fund Bal.
43 MerePoint Wastewater Forcemain	-	120,000	Other
45 Bath Road Signal Upgrades	50,000	20,000	TIF Revenues
45 Bath Road Signal Upgrades	-	80,000	M.D.O.T
47 LED Streetlights	-	381,000	Gen. Fund Bal.
Total Infrastructure	1,133,844	4,486,000	
Capital Acquisitions / Other			
49 Tank 2 Replacement	-	415,000	G.O. Bonds
IT Server System Upgrade	252,500	-	Gen. Fund Bal.
51 SCBA Replacement	-	260,000	Gen. Fund Bal.
Total Capital Acquisitions/Other	252,500	675,000	
Total Capital Improvements	\$ 15,629,557	\$ 5,563,000	

Recommended 2020–21 Reserves (page 3) funded through annual budget

	2019-20	2020-21	FUNDING
Municipal Vehicle/Equipment/Facilities/IT Reserves			
18 Fire Vehicle/Equip Replacement	\$ 113,000	\$ 115,260	Munic. Rev.
19 Police Vehicle/Equip Replacement	160,000	163,200	Munic. Rev.
20 PW Vehicle/Equip Replacement	365,000	372,300	Munic. Rev.
21 P&R Vehicle/Equip Replacement	60,000	61,200	Munic. Rev.
22 Facilities Repair Program	300,000	50,000	Munic. Rev.
23 IT/Cable TV Equipment	50,000	25,000	Munic. Rev.
	<u>1,048,000</u>	<u>786,960</u>	
Annual Public Works Programs			
26 PW - Sidewalks	50,000	65,000	Munic. Rev.
24 PW - Street Resurfacing/Rehab	<u>1,300,000</u>	<u>1,200,000</u>	Munic. Rev.
Total annual work programs	1,350,000	1,265,000	

Portion of 2019–20 funding was from fund balance:

- Facilities Reserve – \$300,000
- Street Resurfacing/Rehabilitation – \$200,000

Capital Budget (pgs 88–89 of proposed budget)

	2018-19 Actual	2019-20 Council Approved	2019-20 Adj/Suppl.	2019-20 Final	2020-21 Manager Proposed
From General Fund Balance:					
<i>General Government</i>					
Facilities Reserve Fund	\$ 300,000	\$ 300,000	\$ -	\$ 300,000	\$ -
Dark Fiber WAN project	130,500	-	-	-	-
IT Server System Upgrade	-	252,500	-	252,500	-
<i>Public Safety</i>					
LED Streetlights	-	-	-	-	381,000
SCBA Replacement	-	-	-	-	260,000
<i>Public Works</i>					
Moody Rd & Merryman Ln	180,000	-	-	-	-
Kimberley Circle	165,000	-	-	-	-
Sept 2018 Wind Storm Emerg Approp	30,000	-	-	-	-
Street Resurfacing/Rehabilitation Program	-	200,000	-	200,000	-
People Plus Parking Lot	-	100,000	-	100,000	-
Bath Road Signal Upgrades	-	50,000	-	50,000	-
<i>Education</i>					
BHS Crooker Theater AC	300,000	-	-	-	-
BHS Track Facility	250,000	-	-	-	-
Use of Fund Balance	1,355,500	902,500	-	902,500	641,000
From Municipal Revenues:					
<i>Streets and Sidewalks</i>					
Street Resurfacing/Rehabilitation Program	750,000	1,100,000	-	1,100,000	1,200,000
Sidewalk Program	50,000	50,000	-	50,000	65,000
<i>Vehicle/Equipment Replacement</i>					
Fire Vehicle Replacement	110,408	113,000	-	113,000	115,260
Police Vehicle Replacement	155,040	160,000	-	160,000	163,200
PW Equipment Replacement	354,410	365,000	-	365,000	372,300
P&R Vehicle Replacement	56,100	60,000	-	60,000	61,200
<i>Other Reserves</i>					
Facilities Repair Program	-	-	-	-	50,000
IT/Cable TV Equipment	-	50,000	-	50,000	25,000
Municipal Revenues	1,475,958	1,898,000	-	1,898,000	2,051,960