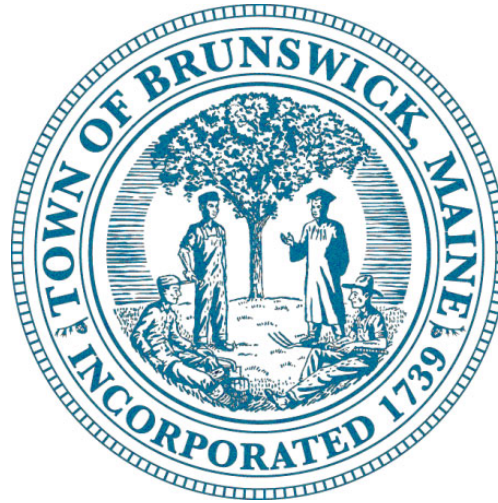


Town of Brunswick, Maine



Town of Brunswick Manager's Proposed 2022–23 Budget

April 11, 2022

**2022–23 Budget and 2023–2027 CIP
Upcoming Meetings/Workshops/Presentations:**

- Thursday, 3/10/22 – Town Manager CIP & Prelim Budget, Fire Dept
- Thursday, 3/17/22 – Budget/CIP Workshop – BDA, Police Dept
- Thursday, 3/24/22 – Budget/CIP Workshop – CML, People Plus, Cooks Corner
- **Thursday, 4/11/22 – Manager's Proposed Budget**
- Thursday, 4/14/22 – Budget/CIP Workshop – School Department
- **Tuesday, 4/19/22 – TC meeting – Set Public Hearing**
- Thursday, 4/21/22 – Budget/CIP workshop – Parks & Rec and Public Works
- Thursday, 4/28/22 – Budget/CIP workshop
- **Monday, 5/2/22 – TC meeting – Budget/CIP Public Hearing**
- Thursday, 5/5/22 – Budget/CIP workshop
- **Thursday, 5/12/22 – TC special meeting – Budget/CIP adoption**
- Tuesday, 6/14/22 – School budget referendum

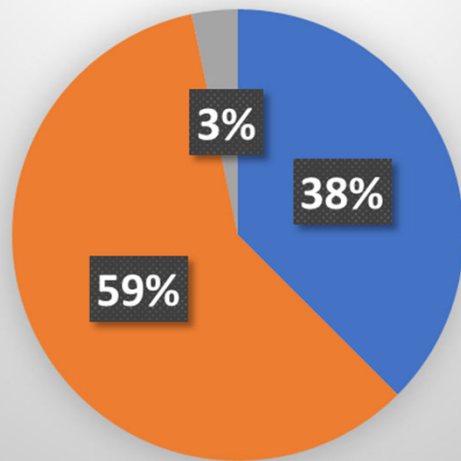


Net Tax Increases

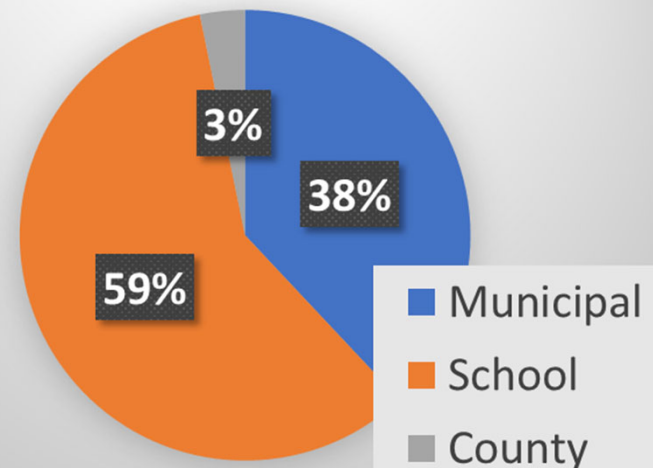
Manager's Proposed 2022-23 Budget (page 4)

	Last Year	Proposed	Increase
Municipal	\$18,962,355	\$20,262,325	\$1,299,970
School	29,956,668	31,344,225	1,387,557
County	1,664,113	1,713,824	49,711
Total	\$50,583,136	\$53,320,374	\$2,737,238

Last Year



Proposed



Tax Rate Impact

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

	Last Year	Proposed	Increase %	Rate Effect
Municipal	\$7.82	\$8.27	5.75%	2.16%
School	12.35	12.80	3.64%	2.16%
County	<u>0.69</u>	<u>0.70</u>	<u>1.45%</u>	<u>0.04%</u>
Total	\$20.86	\$21.77	4.36%	4.36%

Assuming 1% increase in taxable valuation,

\$508,583

= 1% Change in Tax Rate



2021-22 tax rate

Calculation of tax rate increases and associated required adjustment amount

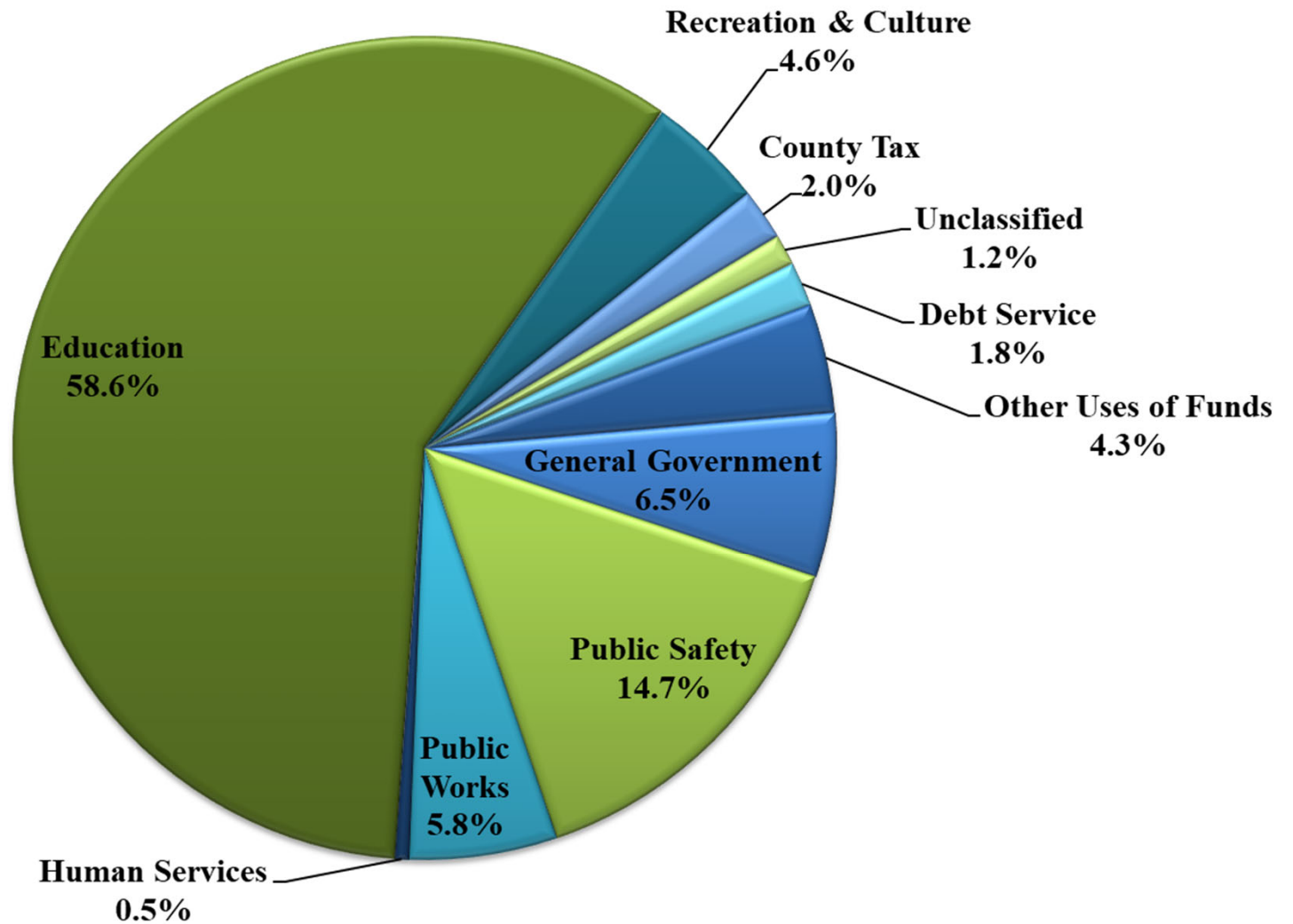
Tax rate in proposed budget

Tax Rate Change By Percentage					
Tax Rate	Tax Rate Increase	Property Tax Raised (Tax Levy)	Reduction Required	Median Prop. Taxable Value \$200,900	Tax Increase (Decrease)
\$ 20.86	0.00%	\$ 51,088,967	\$ 2,231,407	\$ 4,190.77	\$ -
20.91	0.25%	51,216,689	2,103,684	4,201.25	10.48
20.96	0.50%	51,344,412	1,975,962	4,211.73	20.95
21.02	0.75%	51,472,134	1,848,240	4,222.20	31.43
21.07	1.00%	51,599,857	1,720,517	4,232.68	41.91
21.12	1.25%	51,727,579	1,592,795	4,243.16	52.38
21.17	1.50%	51,855,302	1,465,072	4,253.64	62.86
21.23	1.75%	51,983,024	1,337,350	4,264.11	73.34
21.28	2.00%	52,110,746	1,209,628	4,274.59	83.82
21.33	2.25%	52,238,469	1,081,905	4,285.07	94.29
21.38	2.50%	52,366,191	954,183	4,295.54	104.77
21.43	2.75%	52,493,914	826,460	4,306.02	115.25
21.49	3.00%	52,621,636	698,738	4,316.50	125.72
21.54	3.25%	52,749,358	571,015	4,326.97	136.20
21.59	3.50%	52,877,081	443,293	4,337.45	146.68
21.64	3.75%	53,004,803	315,571	4,347.93	157.15
21.69	4.00%	53,132,526	187,848	4,358.40	167.63
21.75	4.25%	53,260,248	60,126	4,368.88	178.11
21.77	4.36%	53,316,446	-	4,373.49	182.72
21.80	4.50%	53,387,971	(67,597)	4,379.36	188.58
21.85	4.75%	53,515,693	(195,319)	4,389.84	199.06
21.90	5.00%	53,643,415	(323,041)	4,400.31	209.54
21.96	5.25%	53,771,138	(450,764)	4,410.79	220.02
22.01	5.50%	53,898,860	(578,486)	4,421.27	230.49
22.06	5.75%	54,026,583	(706,209)	4,431.74	240.97
22.11	6.00%	54,154,305	(833,931)	4,442.22	251.45

Assuming 1% increase in taxable valuation,
approx. \$508,000 = 1% change in tax rate

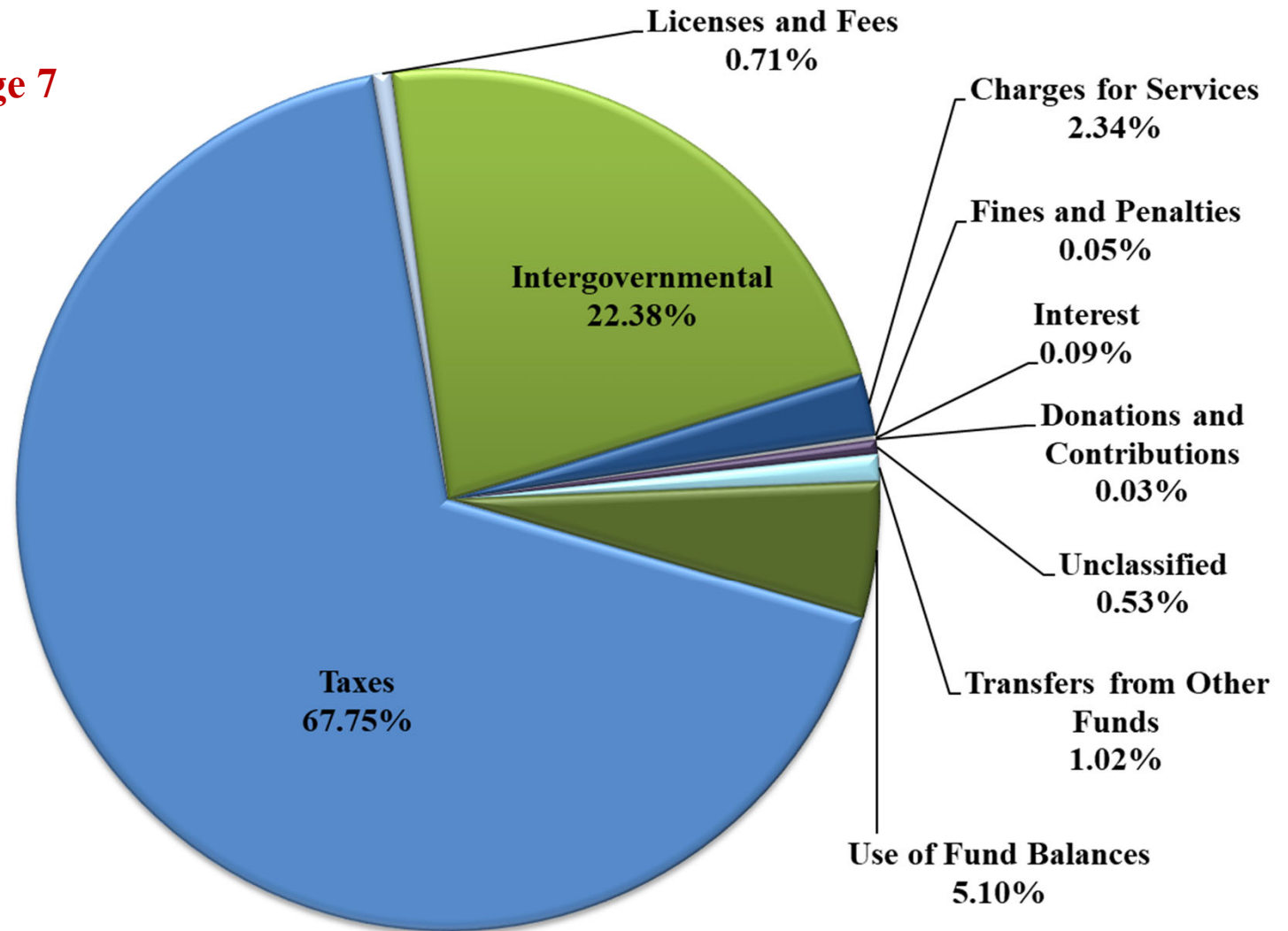
**Town of Brunswick
Manager's Proposed 2022-23 Budget
Expenditures by Function**

Budget page 11

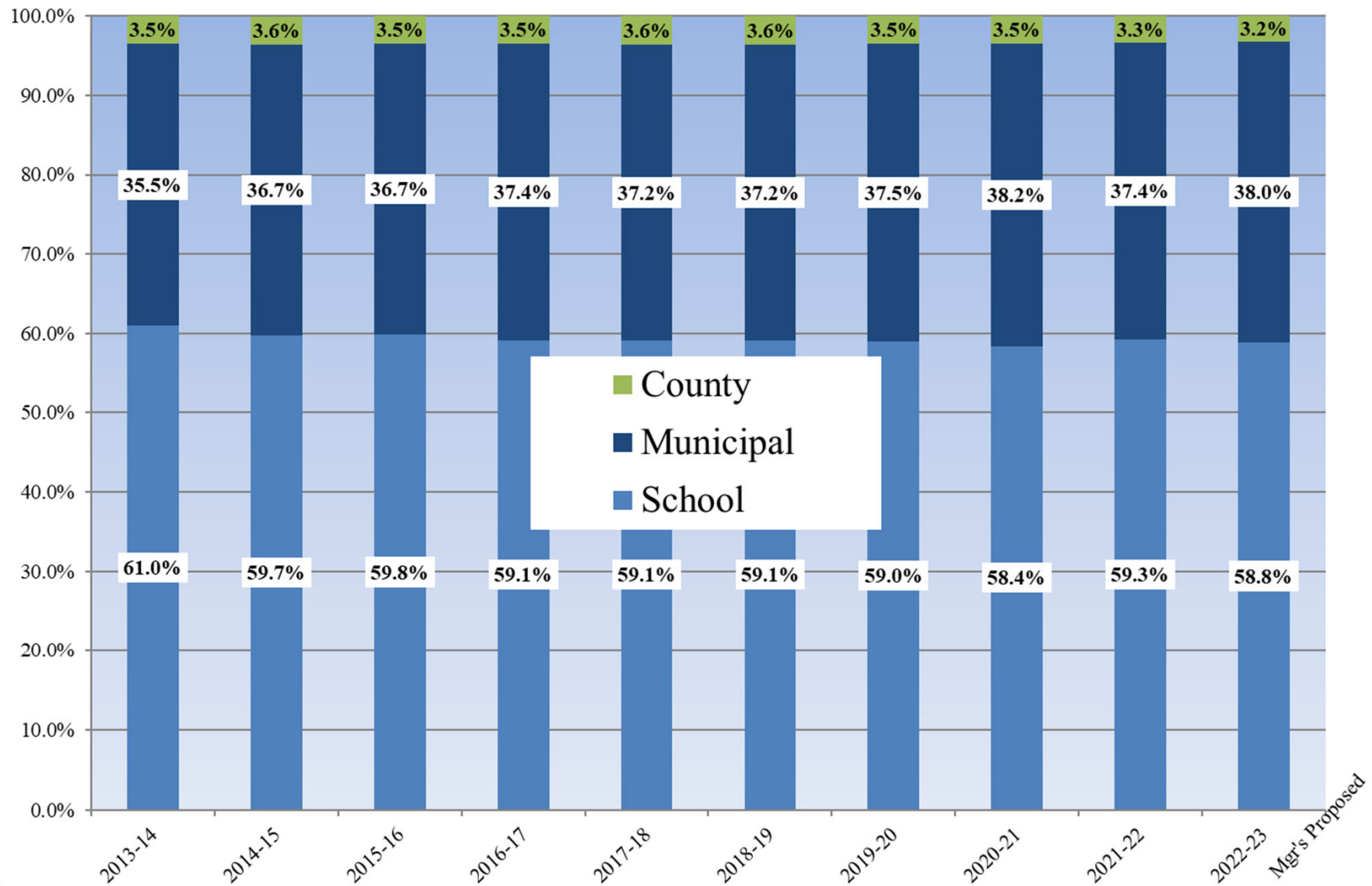


**Town of Brunswick
Manager's Proposed 2022-23 Budget
Revenues by Source**

Budget page 7

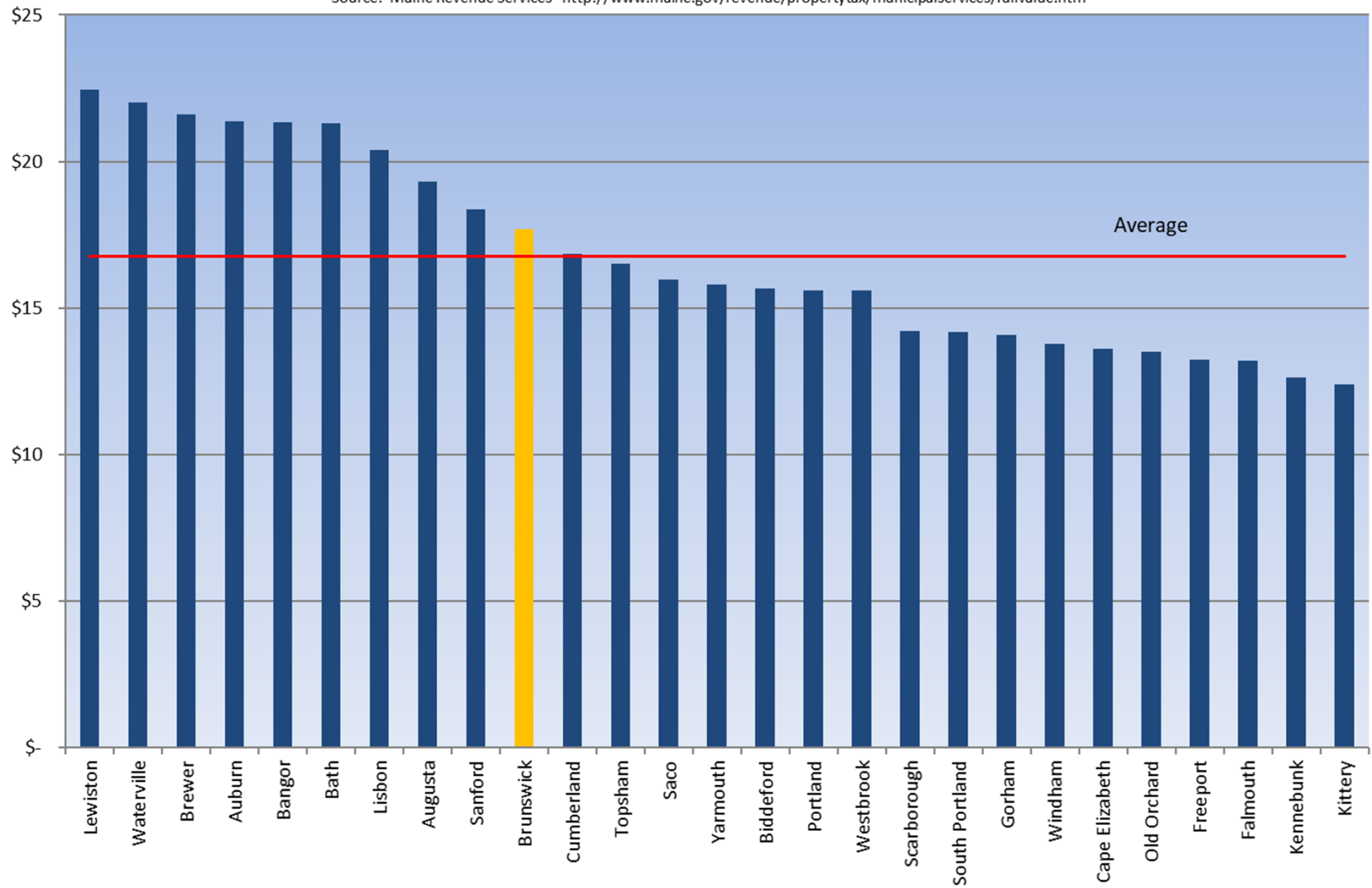


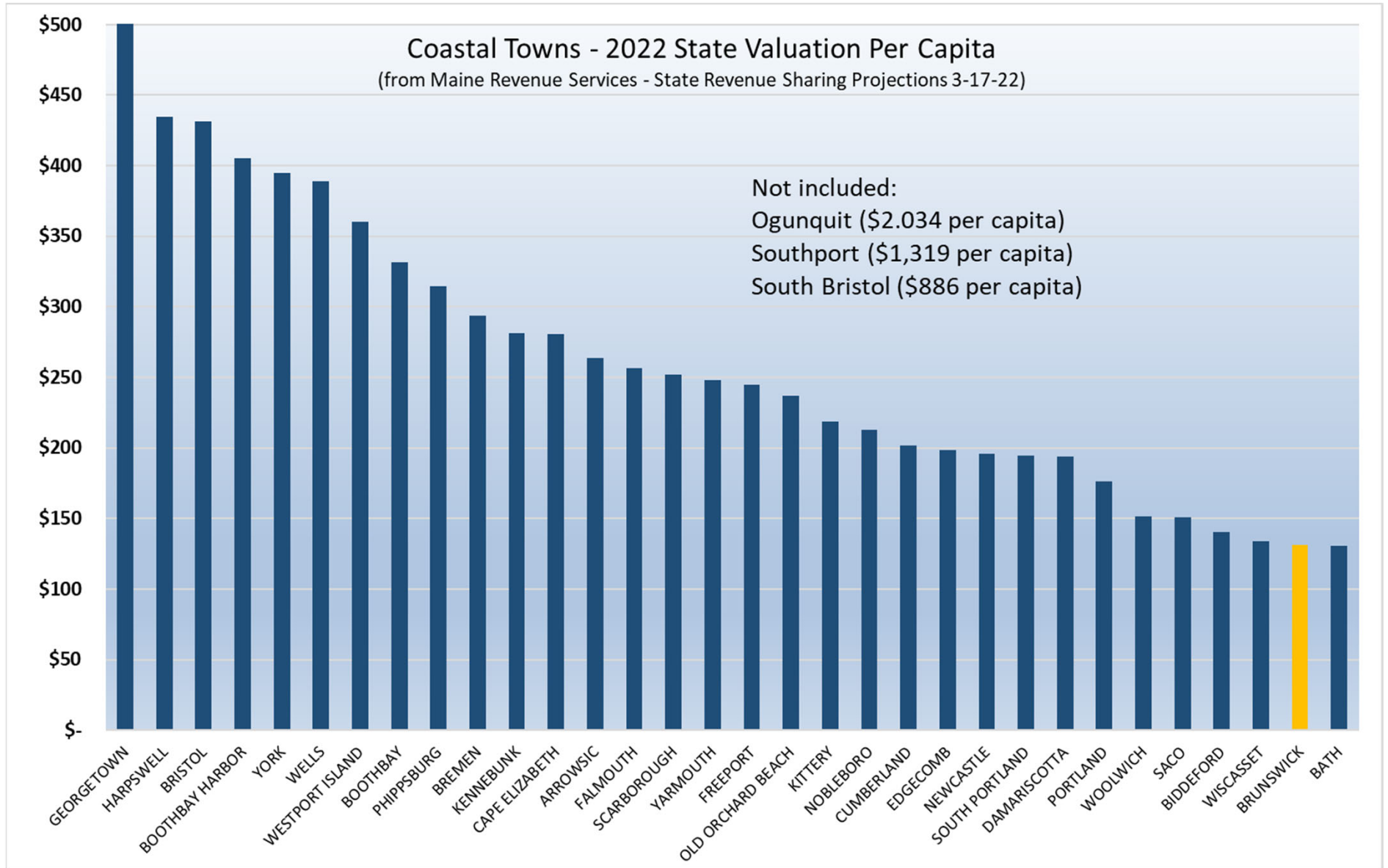
Town of Brunswick Tax Rates - Percentage by category



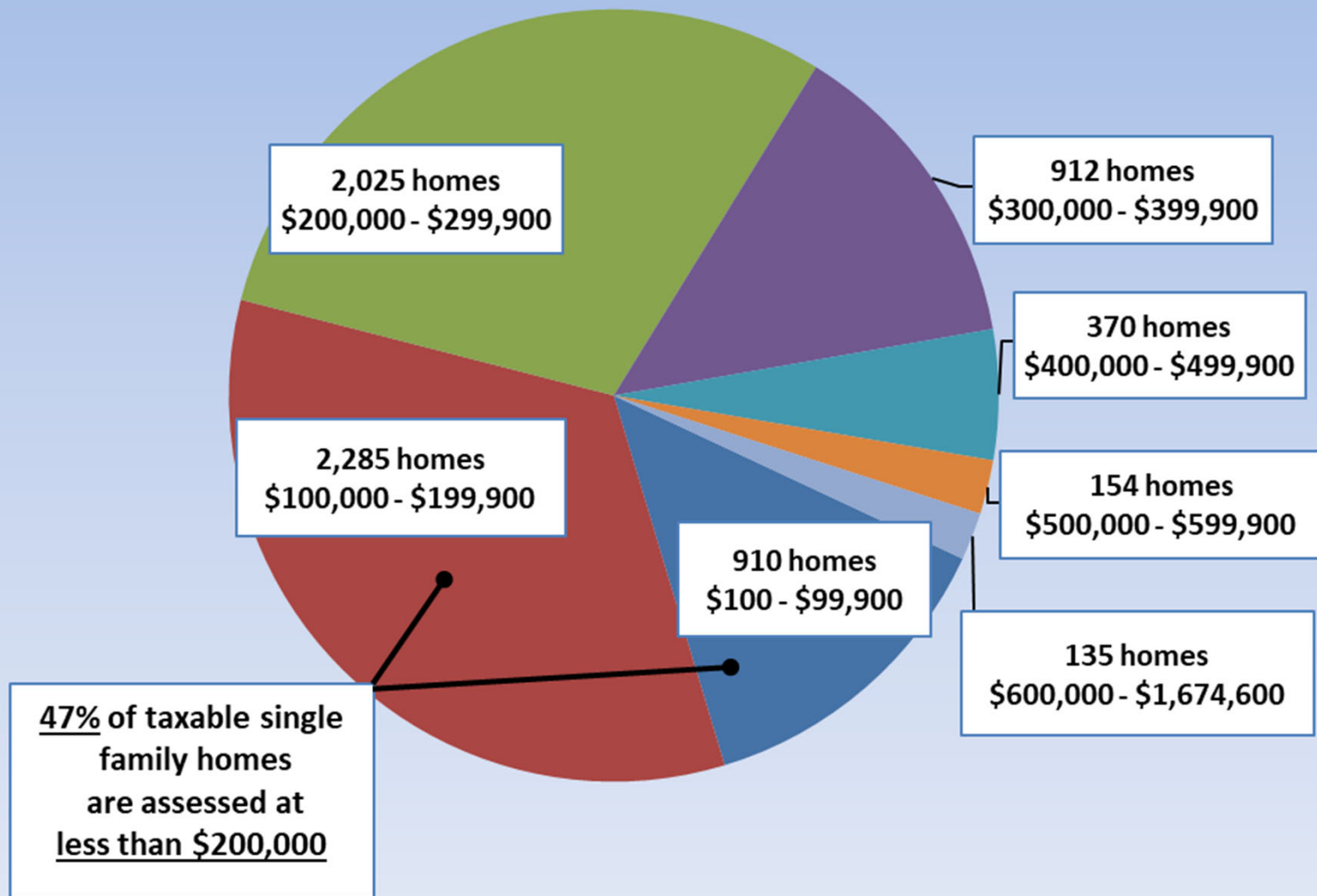
Maine Revenue Services 2020 Full-Value Tax Rates

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

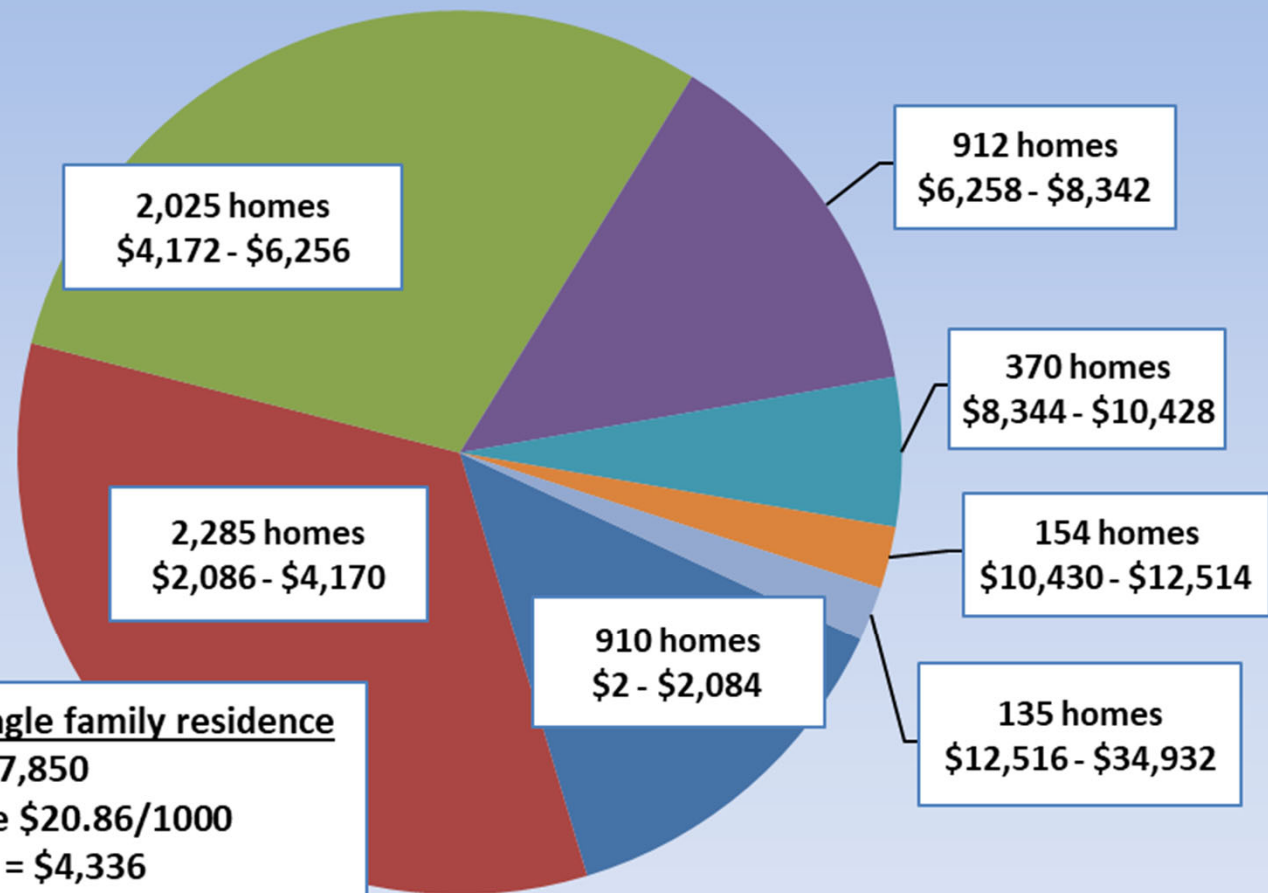




2021 Property Taxes
6,791 Taxable Single Family Residential Properties
Taxable Assessed Values



2021 Property Taxes
6,791 Taxable Single Family Residential Properties
Tax bill ranges



Median taxable single family residence

\$207,850

2021 tax rate \$20.86/1000

Tax bill = \$4,336

1% tax rate increase = \$43.36

6.28% tax rate increase = \$272.30

Fund Balance Considerations

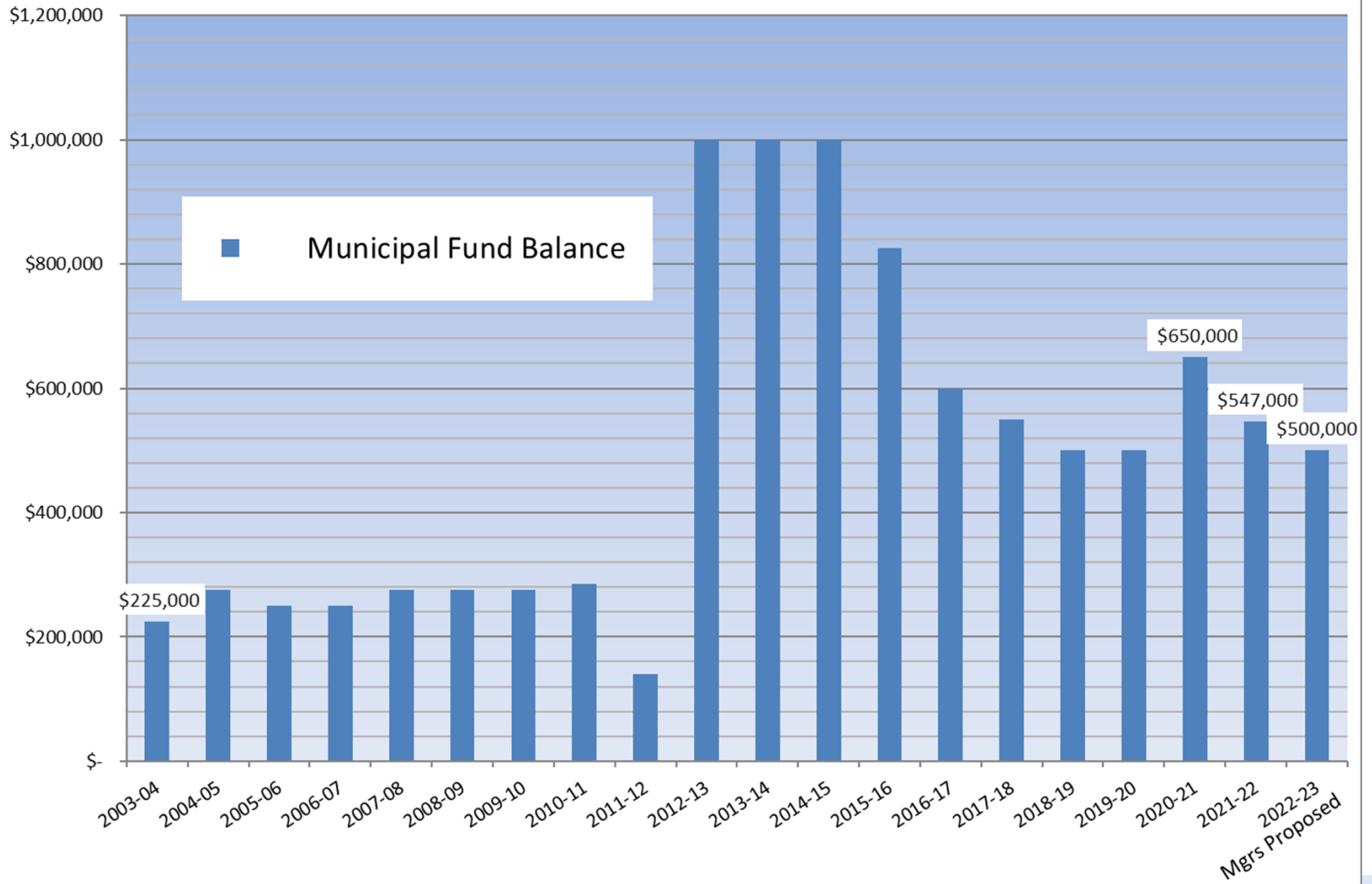
- ▶ Proposed use of Fund Balance in operating budget \$500,000:
 - Decreased from \$547,000 in 2021–22 budget
 - Has been a sustainable amount to use
- ▶ Proposed use of Fund Balance for one–time expenditures in accordance with the policy

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



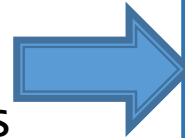
Town of Brunswick
Capital Improvement Program
Fiscal years ending 2023–2027



Manager's Proposed CIP
Delivered to Town Council March 10, 2022
March 17, 2022(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:

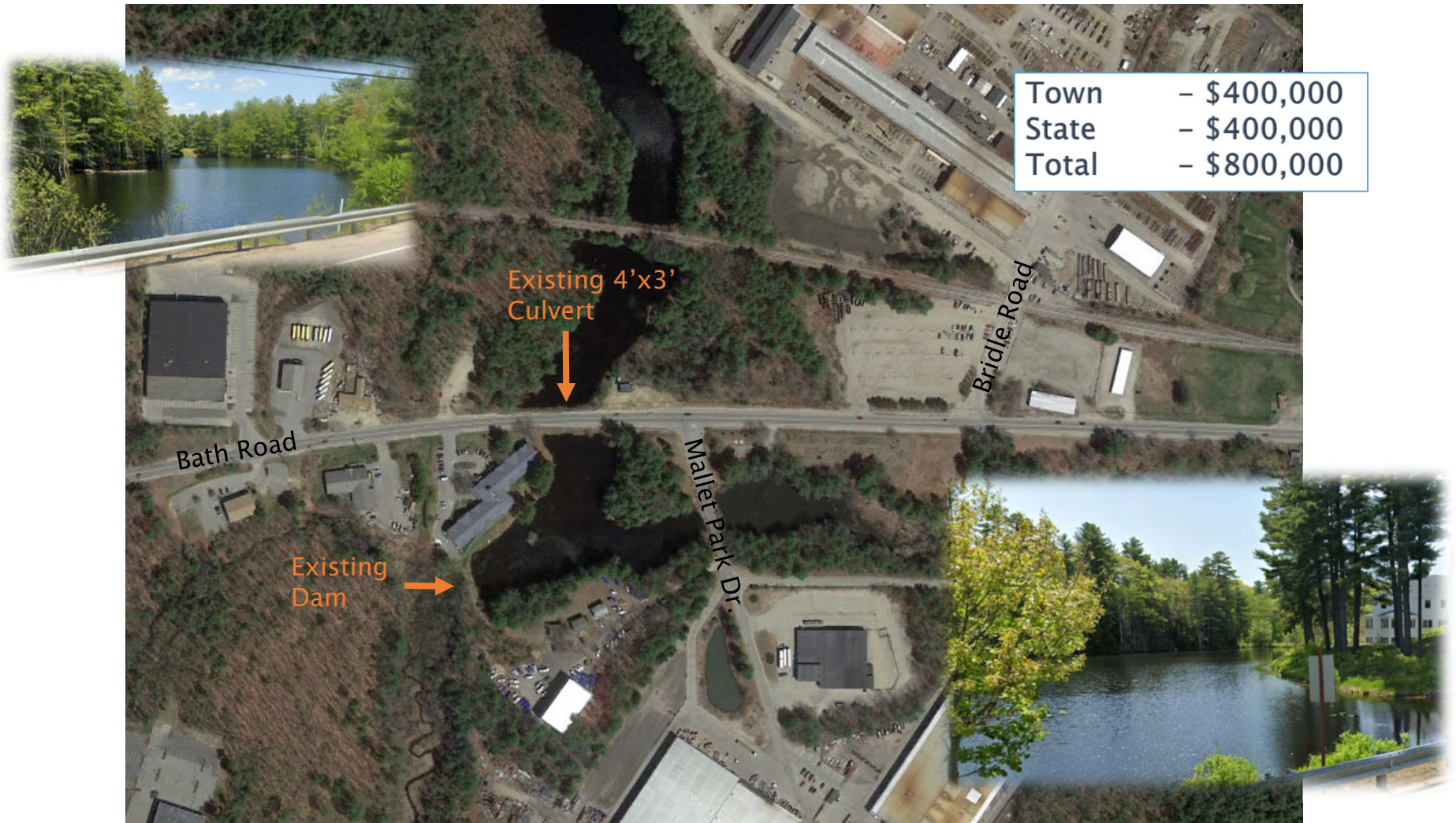
- Bond ordinances
- Capital budget resolutions
- Supplemental appropriations

Capital Budget (pgs 90–91 of proposed budget)

	2020-21 Actual	2021-22 Council Approved	2021-22 Adj/Suppl.	2021-22 Final	2022-23 Dept Request	2022-23 Manager
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	285,000	-	285,000	-	-
SCBA Replacement	260,000	-	-	-	-	-
Cardiac Monitors	-	135,000	-	135,000	-	-
<i>Public Works</i>						
Cumberland St Drainage (design)	-	20,000	-	20,000	-	-
Bath Road Culvert (design)	-	75,000	-	75,000	-	-
Bath Road Culvert (grant match)	-	-	-	-	400,000	400,000
Public Works Facility Planning	-	-	-	-	120,000	120,000
<i>Parks & Recreation</i>						
Simpsons Point Access (grant match)	-	-	-	-	175,000	175,000
Use of Fund Balance	1,193,500	515,000	-	515,000	695,000	695,000
From Municipal Revenues:						
<i>Streets and Sidewalks</i>						
Street Resurfacing/Rehabilitation Program	1,100,000	1,550,000	500,000	2,050,000	2,100,000	2,100,000
Sidewalk Program	40,000	70,000	100,000	170,000	100,000	100,000
<i>Vehicle/Equipment Replacement</i>						
Fire Vehicle Replacement	113,000	117,520	-	117,520	122,500	122,500
Police Vehicle Replacement	160,000	166,400	-	166,400	174,000	174,000
PW Equipment Replacement	365,000	379,600	-	379,600	395,000	395,000
P&R Vehicle Replacement	60,000	62,400	-	62,400	65,000	65,000
<i>Other Reserves</i>						
Facilities Repair Program	-	225,000	100,000	325,000	235,000	235,000
IT/Cable TV Equipment	-	125,000	-	125,000	225,000	225,000
Municipal Revenues	1,838,000	2,695,920	700,000	3,395,920	3,416,500	3,416,500

2022 Bath Road Culvert

MaineDOT Municipal Partnership Initiative



Current Public Works Facility

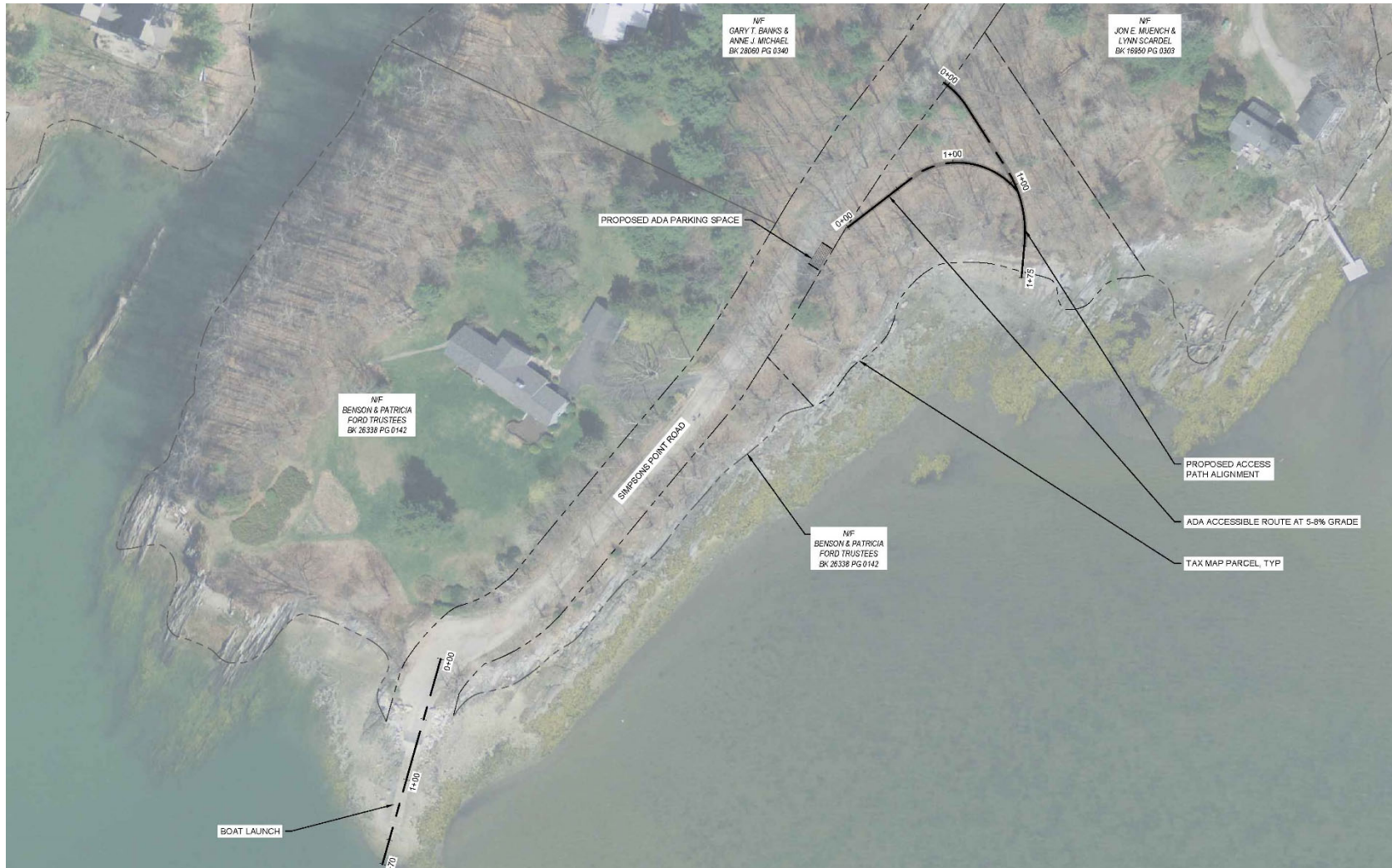
Eight buildings on Industry Road:

1. Offices/repair bays/vehicle storage (16,972 sf)
2. Salt/sand shed (11,040 sf)
3. Salt/sand shed (1,134 sf) ** collapsed Nov. 6, 2019*
4. Vehicle/equipment storage (5,630 sf)
5. Equipment/tools storage (2,860 sf)
6. Materials/tires storage (2,100 sf)
7. Materials/tools storage (1,200 sf)
8. Barricades storage (768 sf)

TOTAL: 41,704 sf



Simpson's Point Access



Important Dates

Date	Meeting	Item
Monday, 4/11/22	Budget Workshop	Town Manager presentation
Thursday, 4/14/22	Budget Workshop	School Dept presentation
Tuesday, 4/19/22	Town Council Meeting	Set Public Hearing
Thursday, 4/21/22	Town Council Meeting	P&R and PW presentations
Thursday, 4/28/22	Budget Workshop	
Monday, 5/2/22	Town Council Meeting	Public Hearing
Thursday, 5/5/22	Budget Workshop	Guidance to School and Municipal Departments
Monday, 5/9/22 or Wednesday, 5/11/22	School Board Meeting	
Thursday, 5/12/22	Town Council Spec Mtg	Adopt Budget & CIP
Tuesday, 6/14/22	Budget Referendum	

END

