

# Town of Brunswick, Maine

## OFFICE OF THE TOWN MANAGER

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### MEMORANDUM

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**TO:** Town Council

**FROM:** John Eldridge  
Town Manager

**DATE:** May 10, 2022

**SUBJECT:** Proposed 2022-23 Operating Budget

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At the 2022-23 budget workshop on May 5<sup>th</sup>, the Town Council requested that the School Board and I identify possible reductions to the proposed budget. The School Board met on Monday, May 9<sup>th</sup>, and approved a reduction of \$103,379, decreasing the estimated school department tax rate impact from 2.16% to 1.94%.

For the municipal departments I am proposing the following reductions in expenditure lines:

1. Delay hiring of the two Firefighter/EMTs until January - \$76,301
2. Delay hiring the GIS Administrator until September - \$17,898

These expenditure reductions, totaling \$94,199, decrease the estimated municipal tax rate impact from 2.16% to 1.99%. Combining Municipal, School and County, the resulting total tax rate increase is estimated at 3.98%.

Attached here is a summary of the budget as adjusted.

**Town of Brunswick, Maine**  
**Revenue, Expenditure and Tax Comparison**  
**Manager's Proposed Budget for July 1, 2022 - June 30, 2023**

	<b>Adopted 2021-22</b>	<b>Department 2022-23</b>	<b>Manager 2022-23</b>	<b>Council 2022-23</b>	<b>Council Increase (Decrease)</b>	<b>Council Increase (Decrease)</b>
<b><u>Revenues &amp; Other Sources</u></b>						
Municipal (1)	11,482,111	12,014,811	12,989,383	12,987,746	1,505,635	13.11%
School (2)	13,694,665	18,202,836	18,202,836	18,202,836	4,508,171	32.92%
County	0	0	0	0	0	0.00%
	<b>25,176,776</b>	<b>30,217,647</b>	<b>31,192,219</b>	<b>31,190,582</b>	<b>6,013,806</b>	<b>23.89%</b>
<b><u>Expenditures &amp; Other Uses</u></b>						
Municipal	30,444,466	33,085,391	33,251,708	33,157,509	2,713,043	8.91%
School	43,651,333	49,547,061	49,547,061	49,443,682	5,792,349	13.27%
County	1,664,113	1,713,824	1,713,824	1,713,824	49,711	2.99%
	<b>75,759,912</b>	<b>84,346,276</b>	<b>84,512,593</b>	<b>84,315,015</b>	<b>8,555,103</b>	<b>11.29%</b>
<b><u>Net From Property Taxes</u></b>						
Municipal	18,962,355	21,070,580	20,262,325	20,169,763	1,207,408	6.37%
School	29,956,668	31,344,225	31,344,225	31,240,846	1,284,178	4.29%
County	1,664,113	1,713,824	1,713,824	1,713,824	49,711	2.99%
	<b>50,583,136</b>	<b>54,128,629</b>	<b>53,320,374</b>	<b>53,124,433</b>	<b>2,541,297</b>	<b>5.02%</b>
<b><u>Tax Rate Valuation</u></b>	<b>2,424,886,659</b>	<b>2,449,135,525</b>	<b>2,449,135,525</b>	<b>2,449,135,525</b>	<b>24,248,866</b>	<b>1.00%</b>
<b><u>Tax Rates (per 1,000)</u></b>						<b>Council Impact on Tax Rate</b>
Municipal	7.82	8.60	8.27	8.24	0.42	5.37% 1.99%
School	12.35	12.80	12.80	12.76	0.41	3.32% 1.94%
County	0.69	0.70	0.70	0.70	0.01	1.45% 0.05%
	<b>20.86</b>	<b>22.10</b>	<b>21.77</b>	<b>21.69</b>	<b>0.83</b>	<b>3.98% 3.98%</b>

	Adopted 2021-22	Department 2022-23	Manager 2022-23	Council 2022-23	Council Increase (Decrease)	Council Increase (Decrease)
<b><u>Property Tax Revenue Calculation</u></b>						
<b>Taxable Valuation (Net of Homestead &amp; BET)</b>	<b>2,290,850,147</b>	<b>2,313,758,648</b>	<b>2,313,758,648</b>	<b>2,313,758,648</b>	<b>22,908,501</b>	<b>1.00%</b>
Tax Rate per (1,000)	20.86	22.10	21.77	21.69	0.83	3.98%
<b>Property Tax Commitment</b>	<b>47,787,134</b>	<b>51,134,066</b>	<b>50,370,526</b>	<b>50,185,425</b>	<b>2,398,291</b>	<b>5.02%</b>
<b><u>Homestead Reimbursement Calculation</u></b>						
Homestead Exempt Value	112,683,700	113,810,537	113,810,537	113,810,537	1,126,837	1.00%
Homestead Reimbursement %	70.00%	70.00%	70.00%	70.00%	0	0.00%
Homestead Reimbursement	1,645,407	1,760,649	1,734,359	1,727,985	82,578	5.02%
<b><u>BETE Reimbursement</u></b>						
BETE Value	103,676,700	104,713,467	104,713,467	104,713,467	1,036,767	1.00%
BETE Reimbursement %	53.20%	53.32%	53.32%	53.32%	0	0.23%
BETE Reimbursement	1,150,594	1,233,914	1,215,489	1,211,023	60,429	5.25%
<b>Total From Property Taxes</b>	<b>50,583,135</b>	<b>54,128,629</b>	<b>53,320,374</b>	<b>53,124,433</b>	<b>2,541,298</b>	<b>5.02%</b>
Notes:						
(1) Includes:						
General Municipal Revenues	6,964,711	7,235,154	7,235,154	7,235,154	270,443	3.88%
Allowance for Deferred Taxes	(200,000)	(200,000)	(200,000)	(200,000)	0	0.00%
Allowance for Tax Abatements	(75,000)	(75,000)	(75,000)	(75,000)	0	0.00%
Other Adjustments	48,378	(11,513)	(8,038)	(9,675)	(58,053)	(120.00%)
Use of Fund Balance	547,000	500,000	500,000	500,000	(47,000)	(8.59%)
State Revenue Sharing & Balance	3,389,900	3,700,000	4,671,097	4,671,097	1,281,197	37.79%
Other Sources	807,122	866,170	866,170	866,170	59,048	7.32%
	<b>11,482,111</b>	<b>12,014,811</b>	<b>12,989,383</b>	<b>12,987,746</b>	<b>1,505,635</b>	<b>13.11%</b>
(2) Includes:						
General Education Revenues	11,790,444	14,692,052	14,692,052	14,692,052	2,901,608	24.61%
Education Balances	1,904,221	3,510,784	3,510,784	3,510,784	1,606,563	84.37%
	<b>13,694,665</b>	<b>18,202,836</b>	<b>18,202,836</b>	<b>18,202,836</b>	<b>4,508,171</b>	<b>32.92%</b>

**Town of Brunswick, Maine**  
**Revenue Budget - Summary**

	<b>2020-21</b> <b>Actual</b>	<b>2021-22</b> <b>Budget</b>	<b>2021-22</b> <b>Adjustments</b>	<b>2021-22</b> <b>Adjusted</b>	<b>2021-22</b> <b>Estimated</b>	<b>2022-23</b> <b>Department</b>	<b>2022-23</b> <b>Manager</b>	<b>2022-23</b> <b>Council</b>
<b>Taxes</b>								
Real and Personal Property	48,676,222	50,356,514	-	50,356,514	50,393,216	53,842,116	53,037,336	52,839,758
Interest on Delinquent Taxes	123,943	90,000	-	90,000	88,000	86,000	86,000	86,000
Tax Lien Costs	14,492	13,000	-	13,000	12,000	12,000	12,000	12,000
Payment in Lieu of Taxes	414,061	400,000	-	400,000	400,000	400,000	400,000	400,000
Auto Excise Tax	4,121,214	3,500,000	-	3,500,000	3,800,000	3,700,000	3,700,000	3,700,000
Watercraft Excise Tax	27,444	20,000	-	20,000	25,000	20,000	20,000	20,000
Aircraft Excise Tax	4,722	8,000	-	8,000	4,000	4,000	4,000	4,000
	<b>53,382,098</b>	<b>54,387,514</b>	-	<b>54,387,514</b>	<b>54,722,216</b>	<b>58,064,116</b>	<b>57,259,336</b>	<b>57,061,758</b>
<b>Licenses and Fees</b>								
Finance Department	4,340	10,000	-	10,000	11,000	13,500	13,500	13,500
Codes Enforcement	487,760	340,000	-	340,000	340,000	340,000	340,000	340,000
Town Clerk	186,885	162,542	-	162,542	161,507	165,282	165,282	165,282
Planning & Development	73,976	40,000	-	40,000	40,000	40,000	40,000	40,000
Fire Department	1,920	2,000	-	2,000	2,200	2,000	2,000	2,000
Police Department	1,072	700	-	700	710	650	650	650
Public Works	34,422	30,000	-	30,000	35,000	35,000	35,000	35,000
	<b>790,375</b>	<b>585,242</b>	-	<b>585,242</b>	<b>590,417</b>	<b>596,432</b>	<b>596,432</b>	<b>596,432</b>
<b>Intergovernmental</b>								
State Revenue Sharing	2,526,412	3,139,900	-	3,139,900	3,500,000	3,500,000	4,371,097	4,371,097
Public Safety	43,521	-	-	-	18,623	-	-	-
Public Works	195,424	195,000	-	195,000	201,680	195,000	195,000	195,000
Parks & Recreation	10,000	10,000	-	10,000	10,000	10,000	10,000	10,000
Other Municipal	148,114	273,317	-	273,317	158,317	286,500	286,500	286,500
Education Subsidy	12,257,024	11,529,277	-	11,529,277	11,529,277	14,050,403	14,050,403	14,050,403
	<b>15,180,495</b>	<b>15,147,494</b>	-	<b>15,147,494</b>	<b>15,417,897</b>	<b>18,041,903</b>	<b>18,913,000</b>	<b>18,913,000</b>

**Town of Brunswick, Maine**  
**Revenue Budget - Summary**

	<b>2020-21</b> <b>Actual</b>	<b>2021-22</b> <b>Budget</b>	<b>2021-22</b> <b>Adjustments</b>	<b>2021-22</b> <b>Adjusted</b>	<b>2021-22</b> <b>Estimated</b>	<b>2022-23</b> <b>Department</b>	<b>2022-23</b> <b>Manager</b>	<b>2022-23</b> <b>Council</b>
<b><u>Charges for Services</u></b>								
Auto registration	77,090	60,000	-	60,000	65,000	62,000	62,000	62,000
Boat, ATV, snowmobile registration	1,605	1,200	-	1,200	1,200	1,200	1,200	1,200
Property Rental	19,052	17,292	-	17,292	17,302	17,302	17,302	17,302
Emergency medical services	1,146,672	1,100,000	-	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
Fire department	317	1,500	-	1,500	1,500	1,000	1,000	1,000
Police department	122,584	123,000	-	123,000	124,522	128,960	128,960	128,960
Dispatch services	155,316	159,975	-	159,975	159,975	159,975	159,975	159,975
Public works	-	1,000	-	1,000	1,500	1,500	1,500	1,500
Recycling	29,953	15,000	-	15,000	10,000	10,000	10,000	10,000
Education - tuition, transportation	176,537	208,494	-	208,494	208,494	492,046	492,046	492,046
	<b>1,729,126</b>	<b>1,687,461</b>	-	<b>1,687,461</b>	<b>1,689,493</b>	<b>1,973,983</b>	<b>1,973,983</b>	<b>1,973,983</b>
<b><u>Fines and Penalties</u></b>								
Town Clerk	3,165	4,925	-	4,925	3,675	4,525	4,525	4,525
Planning & Development	3,100	-	-	-	-	-	-	-
Fire Department	200	100	-	100	1,500	1,100	1,100	1,100
Police Department	24,682	25,450	-	25,450	23,446	36,300	36,300	36,300
	<b>31,147</b>	<b>30,475</b>	-	<b>30,475</b>	<b>28,621</b>	<b>41,925</b>	<b>41,925</b>	<b>41,925</b>
<b><u>Interest</u></b>								
Interest earned	89,306	50,000	-	50,000	70,000	80,000	80,000	80,000
	<b>89,306</b>	<b>50,000</b>	-	<b>50,000</b>	<b>70,000</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>
<b><u>Donations and Contributions</u></b>								
From BDC	25,000	25,000	-	25,000	25,000	25,000	25,000	25,000
From Portland - for Asylum Seeker	35,000	-	-	-	-	-	-	-
	<b>60,000</b>	<b>25,000</b>	-	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>

**Town of Brunswick, Maine  
Revenue Budget - Summary**

	<b>2020-21 Actual</b>	<b>2021-22 Budget</b>	<b>2021-22 Adjustments</b>	<b>2021-22 Adjusted</b>	<b>2021-22 Estimated</b>	<b>2022-23 Department</b>	<b>2022-23 Manager</b>	<b>2022-23 Council</b>
<b><u>Unclassified</u></b>								
Cable TV franchise fees	293,904	280,000	-	280,000	290,000	290,000	290,000	290,000
Municipal miscellaneous	27,741	5,710	-	5,710	41,165	6,360	6,360	6,360
Education miscellaneous	104,043	52,673	-	52,673	52,673	149,603	149,603	149,603
Other	18,913	-	-	-	33,638	-	-	-
	<b>444,601</b>	<b>338,383</b>		<b>338,383</b>	<b>417,476</b>	<b>445,963</b>	<b>445,963</b>	<b>445,963</b>
<b><u>Other Sources</u></b>								
Sale of assets	-	-	-	-	-	-	-	-
Transfers from other funds	763,000	807,122	-	807,122	807,122	866,170	866,170	866,170
	<b>763,000</b>	<b>807,122</b>		<b>807,122</b>	<b>807,122</b>	<b>866,170</b>	<b>866,170</b>	<b>866,170</b>
<b><u>Use of Fund Balances</u></b>								
Unassigned Fund Balance	-	547,000	-	547,000	-	500,000	500,000	500,000
Encumbrances	-	-	133,289	133,289	-	-	-	-
State Revenue Sharing Balance	-	250,000	-	250,000	-	200,000	300,000	300,000
Restricted Fund Balances - Education	-	1,904,221	-	1,904,221	-	3,510,784	3,510,784	3,510,784
	-	<b>2,701,221</b>	<b>133,289</b>	<b>2,834,510</b>		<b>4,210,784</b>	<b>4,310,784</b>	<b>4,310,784</b>
<b>Total Revenues, Other Sources and Use of Fund Balances</b>	<b>72,470,148</b>	<b>75,759,912</b>	<b>133,289</b>	<b>75,893,201</b>	<b>73,768,242</b>	<b>84,346,276</b>	<b>84,512,593</b>	<b>84,315,015</b>

**Town of Brunswick, Maine**  
**Expenditure Budget - Summary**

	<b>2020-21 Expended</b>	<b>2021-22 Budget</b>	<b>2021-22 Adjustments</b>	<b>2021-22 Available</b>	<b>2021-22 Est Expended</b>	<b>2022-23 Department</b>	<b>2022-23 Manager</b>	<b>2022-23 Council</b>
<b><u>General Government</u></b>								
Administration	524,714	576,774	-	576,774	573,430	590,692	590,692	590,692
Finance	733,354	815,235	-	815,235	785,618	911,667	911,667	911,667
Technology Services	342,965	390,319	-	390,319	384,855	441,227	441,227	441,227
Municipal Officers	212,741	251,369	-	251,369	236,719	249,869	249,869	249,869
Town Hall Building	174,836	194,353	-	194,353	185,704	229,494	233,814	233,814
Risk Management	682,792	713,337	-	713,337	656,187	649,007	649,007	649,007
Cable TV	94,687	111,709	-	111,709	106,895	112,587	112,587	112,587
Assessing	284,004	306,012	-	306,012	292,970	316,014	316,014	316,014
Town Clerk & Elections	394,254	413,833	1,715	415,548	402,905	475,157	475,157	475,157
Engineering	260,429	308,337	-	308,337	221,403	420,838	420,950	403,052
Planning	584,281	682,732	24,200	706,932	709,509	780,186	776,453	776,453
Economic Development	164,640	269,801	-	269,801	251,829	317,375	292,375	292,375
	<b>4,453,697</b>	<b>5,033,811</b>	<b>25,915</b>	<b>5,059,726</b>	<b>4,808,024</b>	<b>5,494,113</b>	<b>5,469,812</b>	<b>5,451,914</b>
<b><u>Public Safety</u></b>								
Fire Department	4,070,433	4,300,818	31,000	4,331,818	4,313,678	4,740,687	4,736,801	4,660,500
Central Fire Station	30,474	47,975	-	47,975	36,800	16,200	17,736	17,736
Emerson Fire Station	61,951	69,800	-	69,800	70,408	85,500	90,700	90,700
New Central Fire Station	-	-	-	-	-	101,100	111,500	111,500
Police Department	4,282,229	4,823,005	-	4,823,005	4,498,341	5,173,997	5,194,247	5,194,247
Emergency Services Dispatch	880,449	961,102	-	961,102	1,001,855	1,038,471	1,038,471	1,038,471
Police Station Building	149,667	121,440	-	121,440	122,122	139,622	141,601	141,601
Coastal Resources	101,056	129,659	-	129,659	117,559	166,435	166,960	166,960
Streetlights	207,298	94,000	-	94,000	125,000	160,000	160,000	160,000
Traffic Signals	28,936	33,000	-	33,000	11,000	35,000	35,000	35,000
Fire Suppression (Hydrants)	605,092	650,000	-	650,000	630,000	650,000	735,000	735,000
Emergency Management	800	2,000	-	2,000	2,000	2,000	2,000	2,000
	<b>10,418,385</b>	<b>11,232,799</b>	<b>31,000</b>	<b>11,263,799</b>	<b>10,928,763</b>	<b>12,309,012</b>	<b>12,430,016</b>	<b>12,353,715</b>

**Town of Brunswick, Maine**  
**Expenditure Budget - Summary**

	<b>2020-21 Expended</b>	<b>2021-22 Budget</b>	<b>2021-22 Adjustments</b>	<b>2021-22 Available</b>	<b>2021-22 Est Expended</b>	<b>2022-23 Department</b>	<b>2022-23 Manager</b>	<b>2022-23 Council</b>
<b><u>Public Works</u></b>								
Administration	292,679	433,975	-	433,975	435,368	435,027	435,027	435,027
General Maintenance	1,789,071	2,142,761	43,300	2,186,061	2,049,147	2,153,180	2,153,180	2,153,180
Refuse Collection & Disposal	529,755	672,975	-	672,975	621,602	774,220	774,220	774,220
Recycling	463,865	531,390	-	531,390	360,400	548,640	548,640	548,640
Central Garage	598,625	831,613	-	831,613	698,002	957,282	998,607	998,607
	<b>3,673,995</b>	<b>4,612,714</b>	<b>43,300</b>	<b>4,656,014</b>	<b>4,164,519</b>	<b>4,868,349</b>	<b>4,909,674</b>	<b>4,909,674</b>
<b><u>Human Services</u></b>								
General Assistance	225,668	451,116	-	451,116	255,037	458,364	458,364	458,364
Health & Social Services	100,437	199,931	-	199,931	53,369	109,053	3,092	3,092
	<b>326,105</b>	<b>651,047</b>	<b>-</b>	<b>651,047</b>	<b>308,406</b>	<b>567,417</b>	<b>461,456</b>	<b>461,456</b>
<b><u>Education</u></b>								
School Department	40,102,043	43,651,333	-	43,651,333	43,651,333	49,547,061	49,547,061	49,443,682
	<b>40,102,043</b>	<b>43,651,333</b>	<b>-</b>	<b>43,651,333</b>	<b>43,651,333</b>	<b>49,547,061</b>	<b>49,547,061</b>	<b>49,443,682</b>
<b><u>Recreation &amp; Culture</u></b>								
Recreation Administration	469,367	496,343	-	496,343	492,039	530,540	530,540	530,540
Buildings & Grounds Maintenanc	833,815	1,099,521	27,312	1,126,833	893,934	1,183,627	1,190,377	1,190,377
Recreation Building	183,606	245,809	3,812	249,621	228,382	300,315	312,815	312,815
Teen Center	18,051	20,000	-	20,000	20,000	20,000	20,000	20,000
People Plus Center	135,233	147,000	-	147,000	143,500	150,000	150,000	150,000
Curtis Memorial Library	1,538,097	1,611,464	-	1,611,464	1,626,464	1,655,776	1,670,776	1,670,776
	<b>3,178,169</b>	<b>3,620,137</b>	<b>31,124</b>	<b>3,651,261</b>	<b>3,404,319</b>	<b>3,840,258</b>	<b>3,874,508</b>	<b>3,874,508</b>

**Town of Brunswick, Maine**  
**Expenditure Budget - Summary**

	<b>2020-21 Expended</b>	<b>2021-22 Budget</b>	<b>2021-22 Adjustments</b>	<b>2021-22 Available</b>	<b>2021-22 Est Expended</b>	<b>2022-23 Department</b>	<b>2022-23 Manager</b>	<b>2022-23 Council</b>
<b>County Tax</b>	1,674,551	1,664,113	-	1,664,113	1,664,113	1,713,824	1,713,824	1,713,824
	<b>1,674,551</b>	<b>1,664,113</b>		<b>1,664,113</b>	<b>1,664,113</b>	<b>1,713,824</b>	<b>1,713,824</b>	<b>1,713,824</b>
<b><u>Unclassified</u></b>								
Promotion & Development	293,648	303,179	(2,550)	300,629	287,787	342,170	342,170	342,170
Additional School Assistance	10,000	10,000	-	10,000	10,000	10,000	10,000	10,000
Cemetery Care	2,545	3,200	-	3,200	3,200	3,200	3,200	3,200
Contingency Reserve	(235,451)	450,000	-	450,000	300,000	550,000	650,000	650,000
	<b>70,742</b>	<b>766,379</b>	<b>(2,550)</b>	<b>763,829</b>	<b>600,987</b>	<b>905,370</b>	<b>1,005,370</b>	<b>1,005,370</b>
<b><u>Debt Service</u></b>								
Principal & Interest Payments	948,436	936,659	-	936,659	609,659	1,489,372	1,489,372	1,489,372
	<b>948,436</b>	<b>936,659</b>		<b>936,659</b>	<b>609,659</b>	<b>1,489,372</b>	<b>1,489,372</b>	<b>1,489,372</b>
<b>Total Expenditures</b>	<b>64,846,123</b>	<b>72,168,992</b>	<b>128,789</b>	<b>72,297,781</b>	<b>70,140,123</b>	<b>80,734,776</b>	<b>80,901,093</b>	<b>80,703,515</b>
<b><u>Other Uses of Funds</u></b>								
To Other Funds - Special Revenue	47,549	70,000	4,500	74,500	74,500	70,000	70,000	70,000
To Other Funds - Capital	1,838,000	3,395,920	-	3,395,920	3,395,920	3,416,500	3,416,500	3,416,500
To Other Funds - Enterprise	50,000	125,000	-	125,000	125,000	125,000	125,000	125,000
<b>Total Other Uses</b>	<b>1,935,549</b>	<b>3,590,920</b>	<b>4,500</b>	<b>3,595,420</b>	<b>3,595,420</b>	<b>3,611,500</b>	<b>3,611,500</b>	<b>3,611,500</b>
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>66,781,672</b>	<b>75,759,912</b>	<b>133,289</b>	<b>75,893,201</b>	<b>73,735,543</b>	<b>84,346,276</b>	<b>84,512,593</b>	<b>84,315,015</b>

**Town of Brunswick, Maine**  
**Expenditure Budget - Summary**

	2020-21 Expended	2021-22 Budget	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>66,781,672</b>	<b>75,759,912</b>	<b>133,289</b>	<b>75,893,201</b>	<b>73,735,543</b>	<b>84,346,276</b>	<b>84,512,593</b>	<b>84,315,015</b>
Revenues & Other Sources	21,267,514	22,263,498	133,289	22,396,787	19,875,026	27,004,160	27,104,160	27,104,160
Net Before SRS	45,514,158	53,496,414		-	53,496,414	53,860,517	57,342,116	57,408,433
State Revenue Sharing	2,526,412	3,139,900		-	3,139,900	3,500,000	3,500,000	4,371,097
<b>NET REQUIRED FROM PROPERTY TAXES</b>		<b>50,356,514</b>				<b>53,842,116</b>	<b>53,037,336</b>	<b>52,839,758</b>
Plus Allowances:								
Deferred Property Taxes		200,000				200,000	200,000	200,000
Tax Abatements		75,000				75,000	75,000	75,000
Other		(48,378)				11,513	8,038	9,675
<b>TOTAL FROM PROPERTY TAXES</b>		<b>50,583,136</b>				<b>54,128,629</b>	<b>53,320,374</b>	<b>53,124,433</b>
<b>TAXABLE VALUATION</b>	2,290,850,147				2,313,758,648	2,313,758,648	2,313,758,648	
Plus State Share Homestead	78,878,590				79,667,376	79,667,376	79,667,376	
Plus State Share BETE	55,157,922				55,709,501	55,709,501	55,709,501	
<b>TAX RATE VALUATION</b>	<b>2,424,886,659</b>				<b>2,449,135,525</b>	<b>2,449,135,525</b>	<b>2,449,135,525</b>	
<b>TAX RATE</b>		<b>20.86</b>				<b>22.10</b> <i>(estimated)</i>	<b>21.77</b> <i>(estimated)</i>	<b>21.69</b> <i>(estimated)</i>
						5.94%	4.36%	3.98%

**Town of Brunswick, Maine**  
**Expenditure Budget - Summary**

<b>2020-21 Expended</b>	<b>2021-22 Budget</b>	<b>2021-22 Adjustments</b>	<b>2021-22 Available</b>	<b>2021-22 Est Expended</b>	<b>2022-23 Department</b>	<b>2022-23 Manager</b>	<b>2022-23 Council</b>
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**REIMBURSEMENT CALCULATIONS**

**Homestead Reimbursement Calculation**

Homestead Exempt Value	112,683,700			113,810,537	113,810,537	113,810,537
Homestead Reimbursement %	70.00%			70.00%	70.00%	70.00%
Homestead Reimbursement	1,645,407			1,760,649	1,734,359	1,727,985

**BETE Reimbursement Calculation**

BETE Exempt Value	103,676,700			104,713,467	104,713,467	104,713,467
BETE Reimbursement %	53.20%			53.32%	53.32%	53.32%
BETE Reimbursement	1,150,594			1,233,914	1,215,489	1,211,023

**Property Tax Commitment**

	<b>47,787,135</b>			<b>51,134,066</b>	<b>50,370,526</b>	<b>50,185,425</b>
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