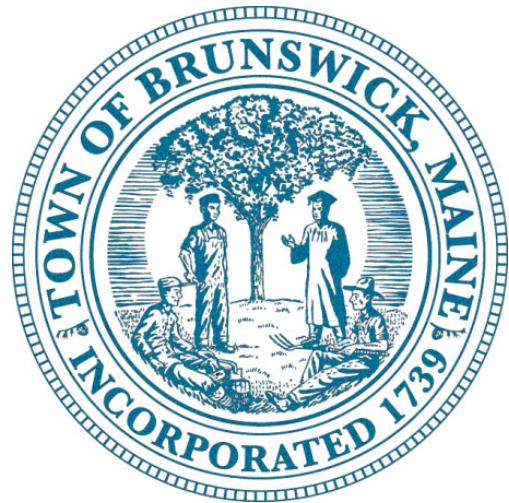


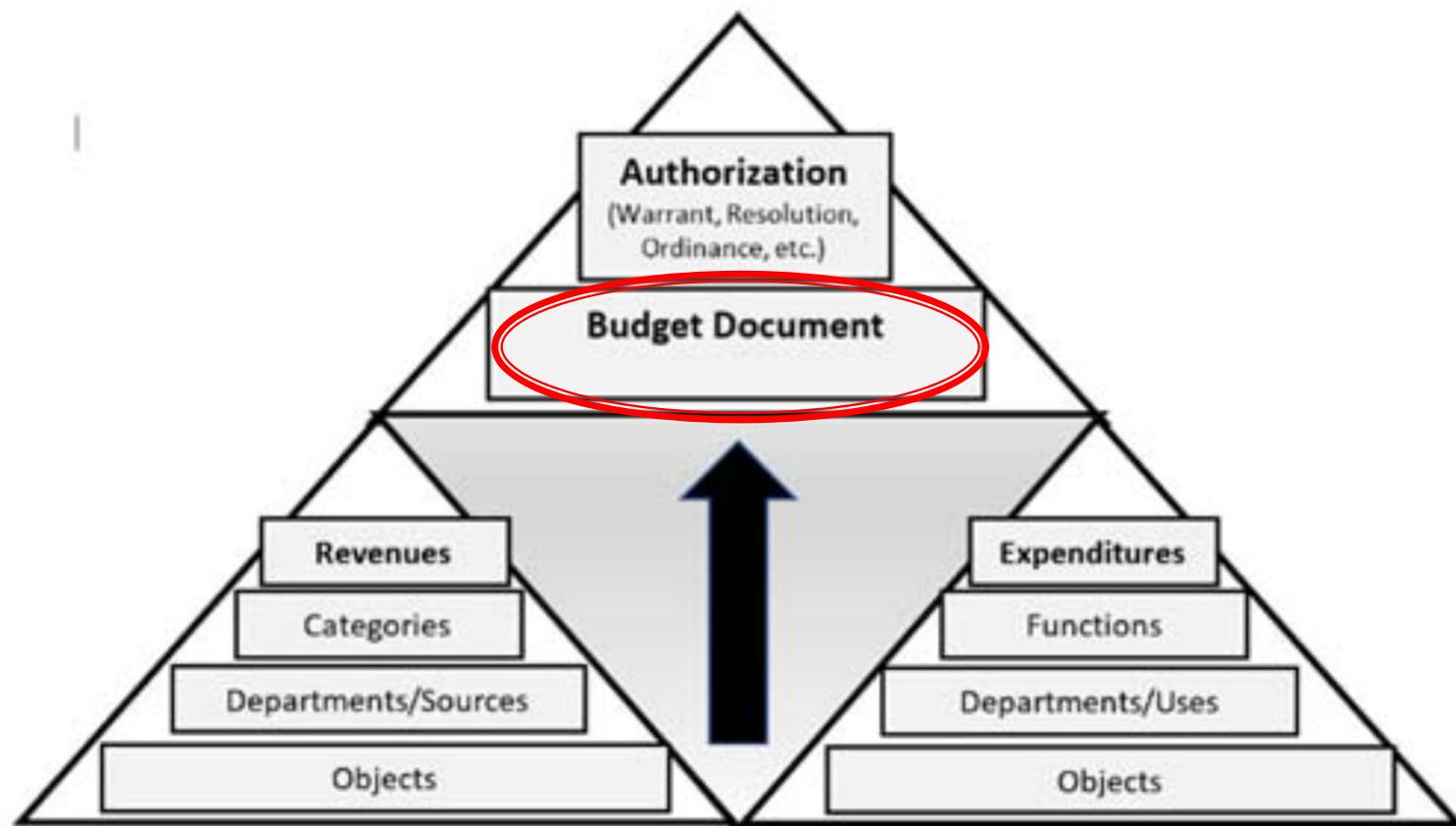
Town of Brunswick, Maine



Manager's Preliminary 2023-24 Budget Municipal Departments Only

March 16, 2023

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 18–87

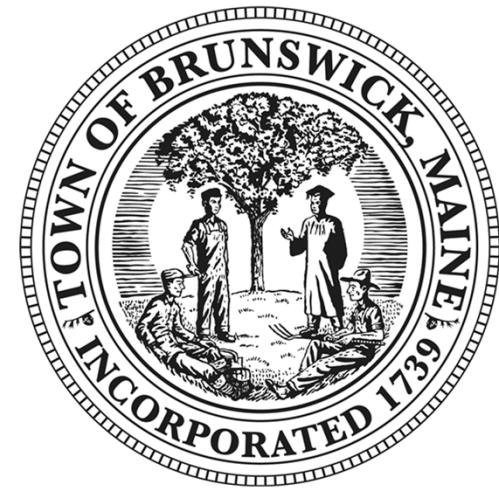
Capital budget pages 88–89

TIF budgets pages 90–95

4. Statistical Section

Pages 97–103

TOWN OF BRUNSWICK, MAINE



MUNICIPAL BUDGET

Manager's Preliminary – Municipal Dept Requests
March 16, 2023

For the Fiscal Year
July 1, 2023 - June 30, 2024

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

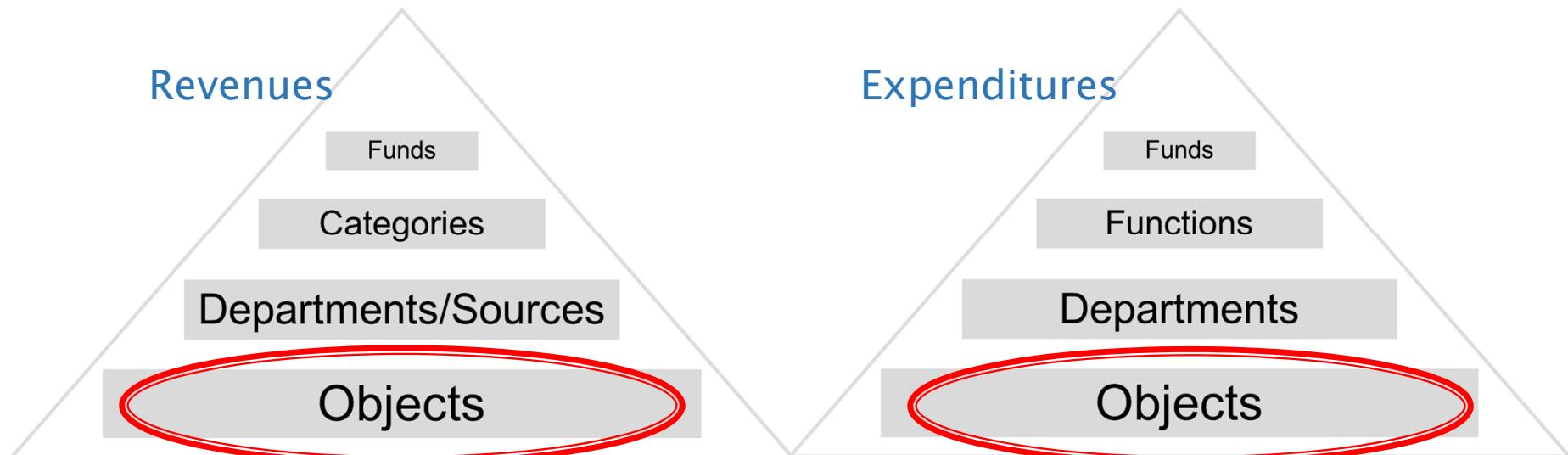


“Street-level view”

Revenue Detail
pages 18-23

Expenditure Detail
pages 24-87

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



Capital Budget and TIF Budget

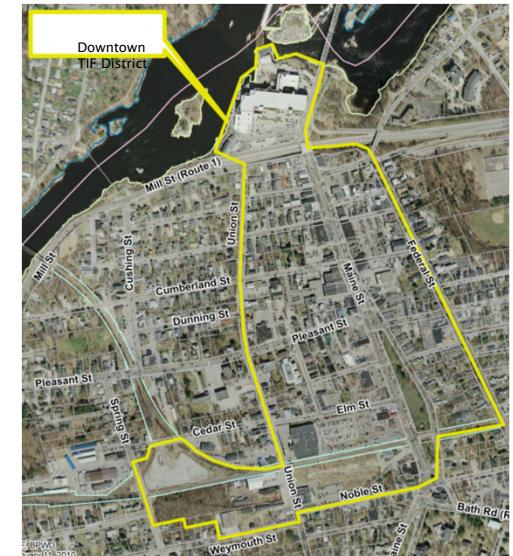


Capital Budget
pages 88-89

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

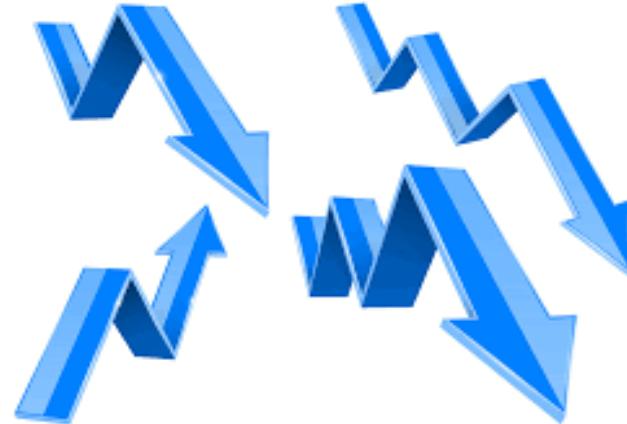


Tax Increment
Financing (TIF)
Budget pages
90-95



Statistical Section

Historical trending
pages 98-103



Comparative financial statements

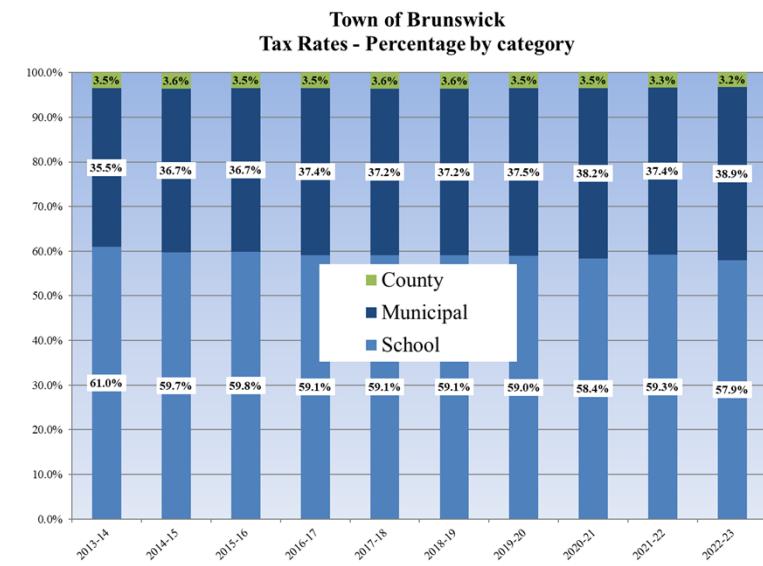
Balance sheets and
income statements

Look here to see
how past years
compare

Fund balances

Comparative budgets

Comparative tax rates



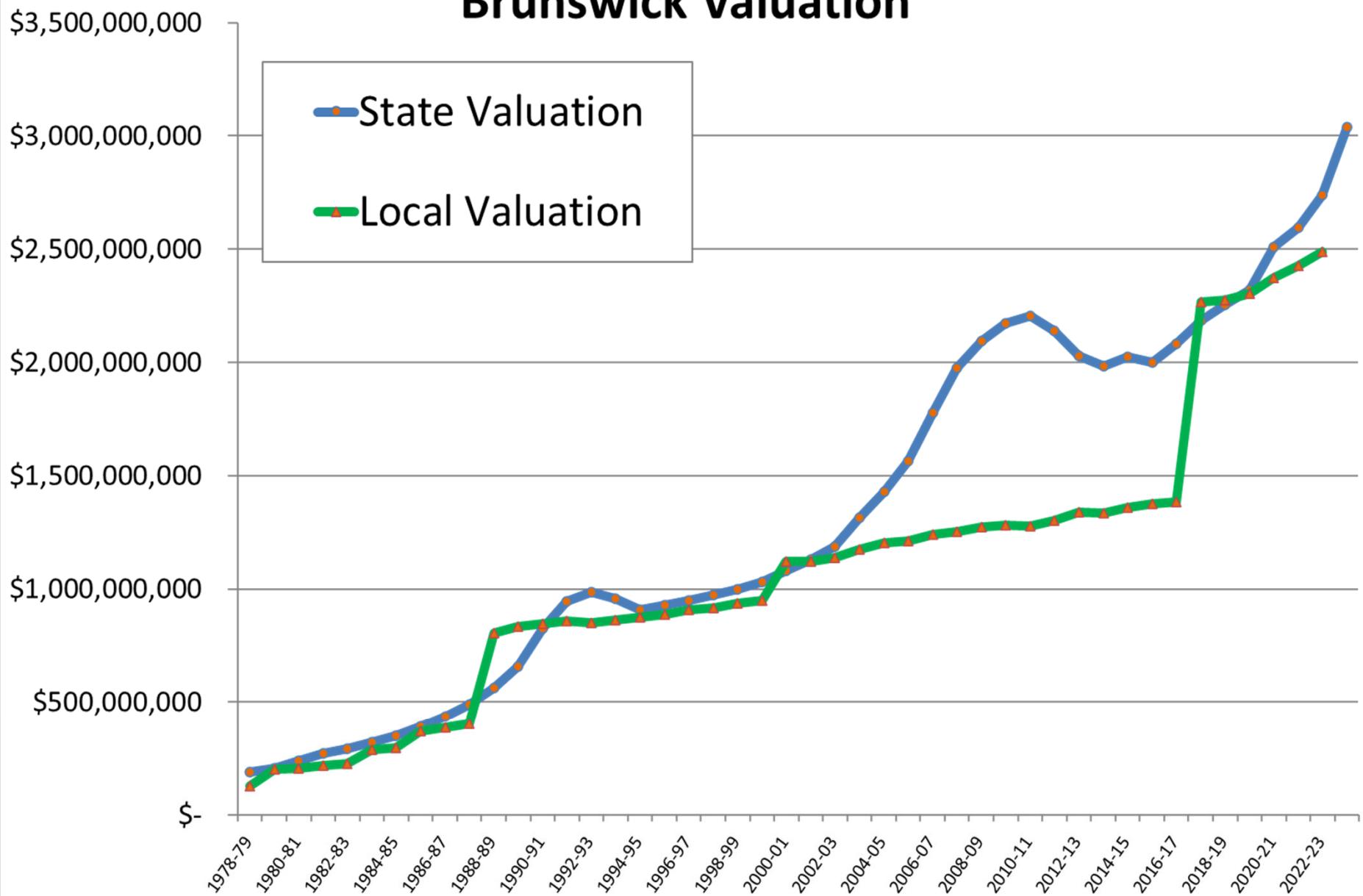
2023-24 Budget

Manager's Preliminary Budget – Municipal Depts only

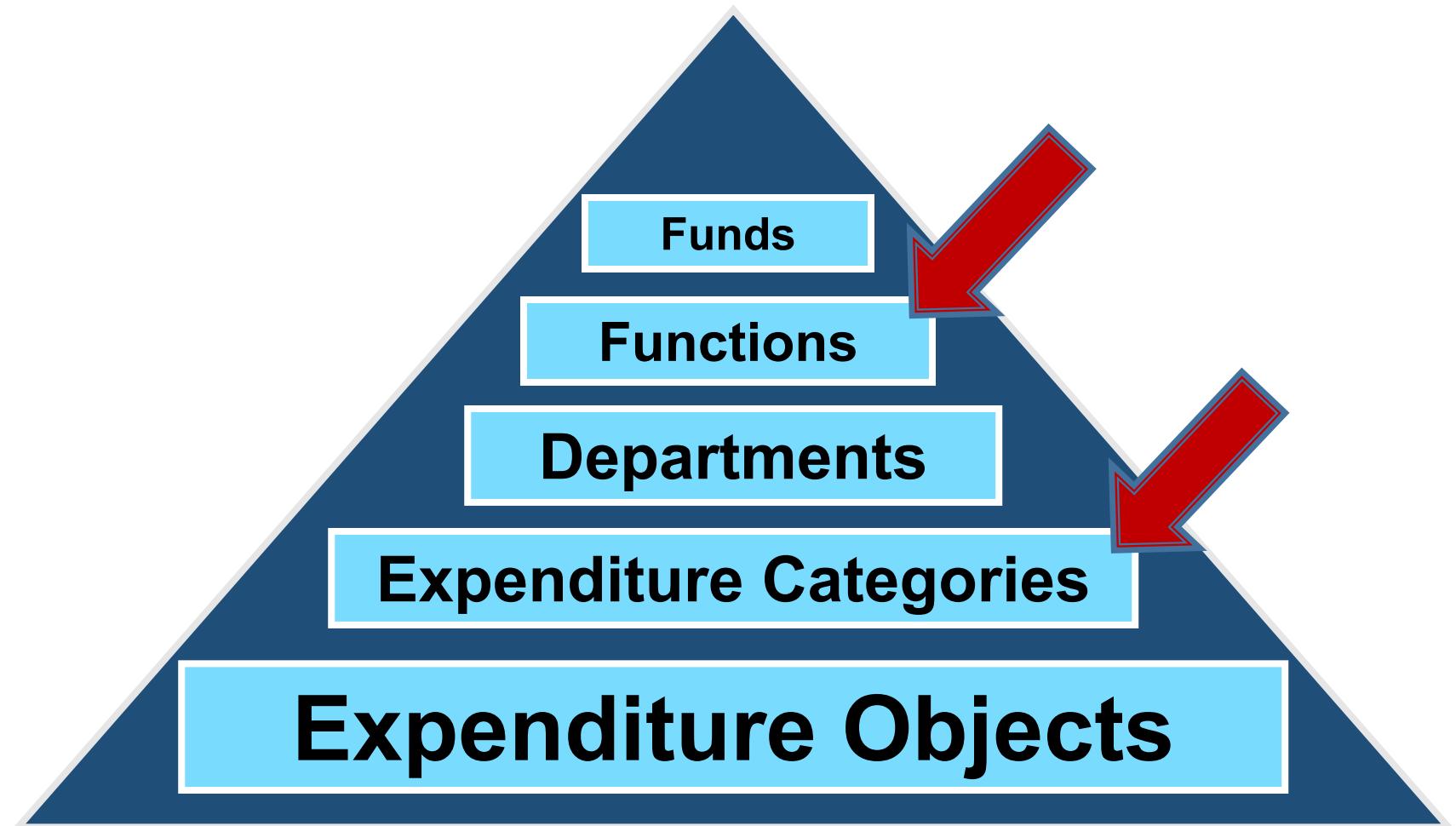
	2022-23 Actual Budget	2023-24 Department	Change	% change
Non-Property Tax Revenues & Sources				
Revenues	7,235,154	7,790,778	555,624	7.68%
Allowance for Deferred Taxes & Abatements	(275,000)	(275,000)	-	0.00%
Adjustments for rounding/overlay	(884,694)	11,603	896,297	
Other Sources	866,170	1,022,055	155,885	18.00%
State Revenue Sharing	4,371,097	5,166,269	795,172	18.19%
Uses of Fund Balance	500,000	660,000	160,000	32.00%
Use of State Revenue Sharing Balance	300,000	250,000	(50,000)	N/A
Total Revenues & Sources	12,112,727	14,625,705	2,512,978	20.75%
Expenditures & Transfers Out				
Expenditures	29,546,009	33,478,547	3,932,538	13.31%
Transfers Out	3,611,500	3,756,760	145,260	4.02%
Total Expenditures & Transfers Out	33,157,509	37,235,307	4,077,798	12.30%
Municipal net from prop tax	21,044,782	22,609,602	1,564,820	7.44%
Total net from prop tax	53,999,452			
Budgeted valuation	2,489,601,314	2,489,601,314	-	0.00%
Municipal Rate (per \$1000)	\$8.45	\$9.08	\$0.63	
Total Rate (per \$1000)	\$21.69			

Estimated Municipal Depts impact on 2023-24 Tax Rate	2.90%
---	--------------

Brunswick Valuation

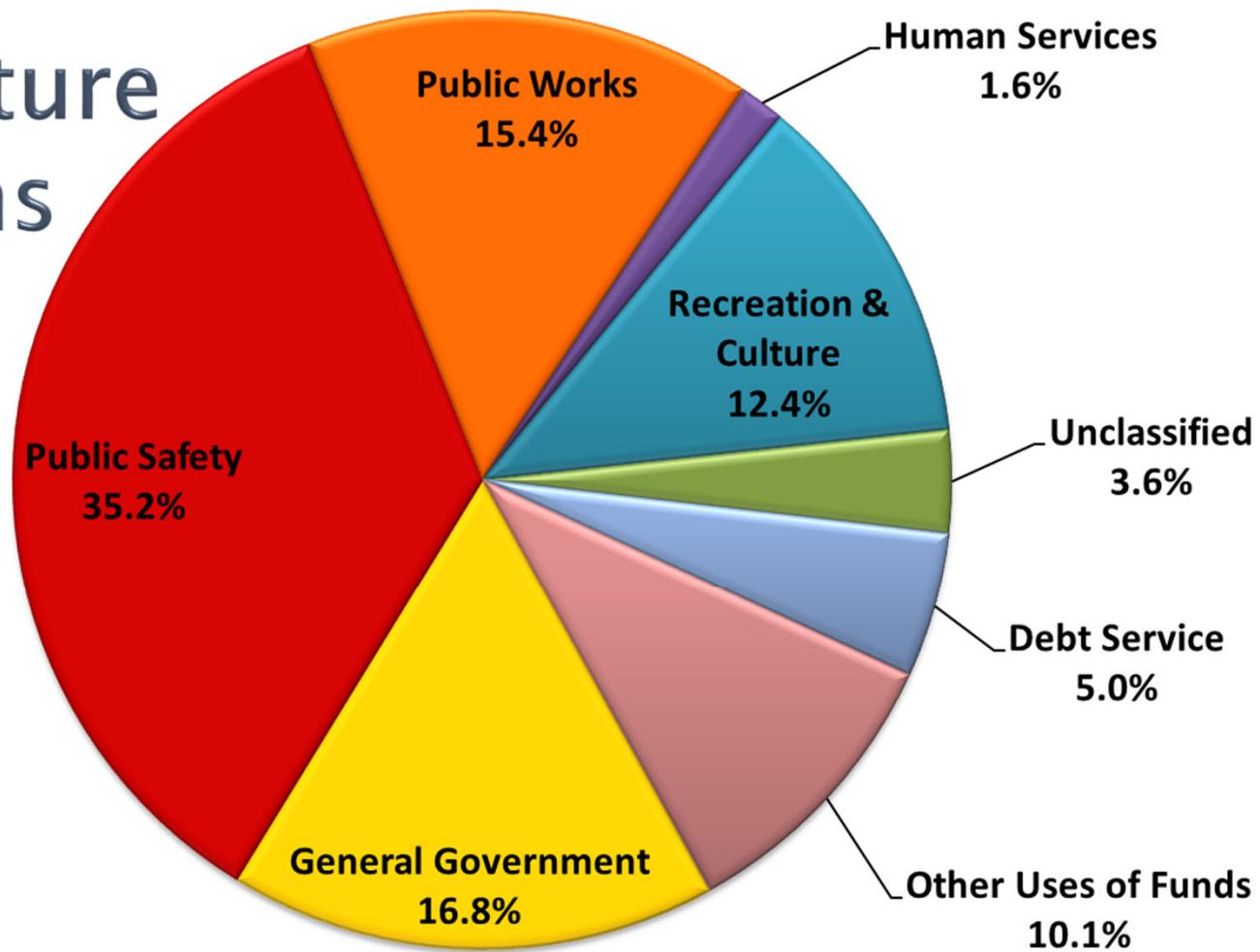


Expenditure Classification

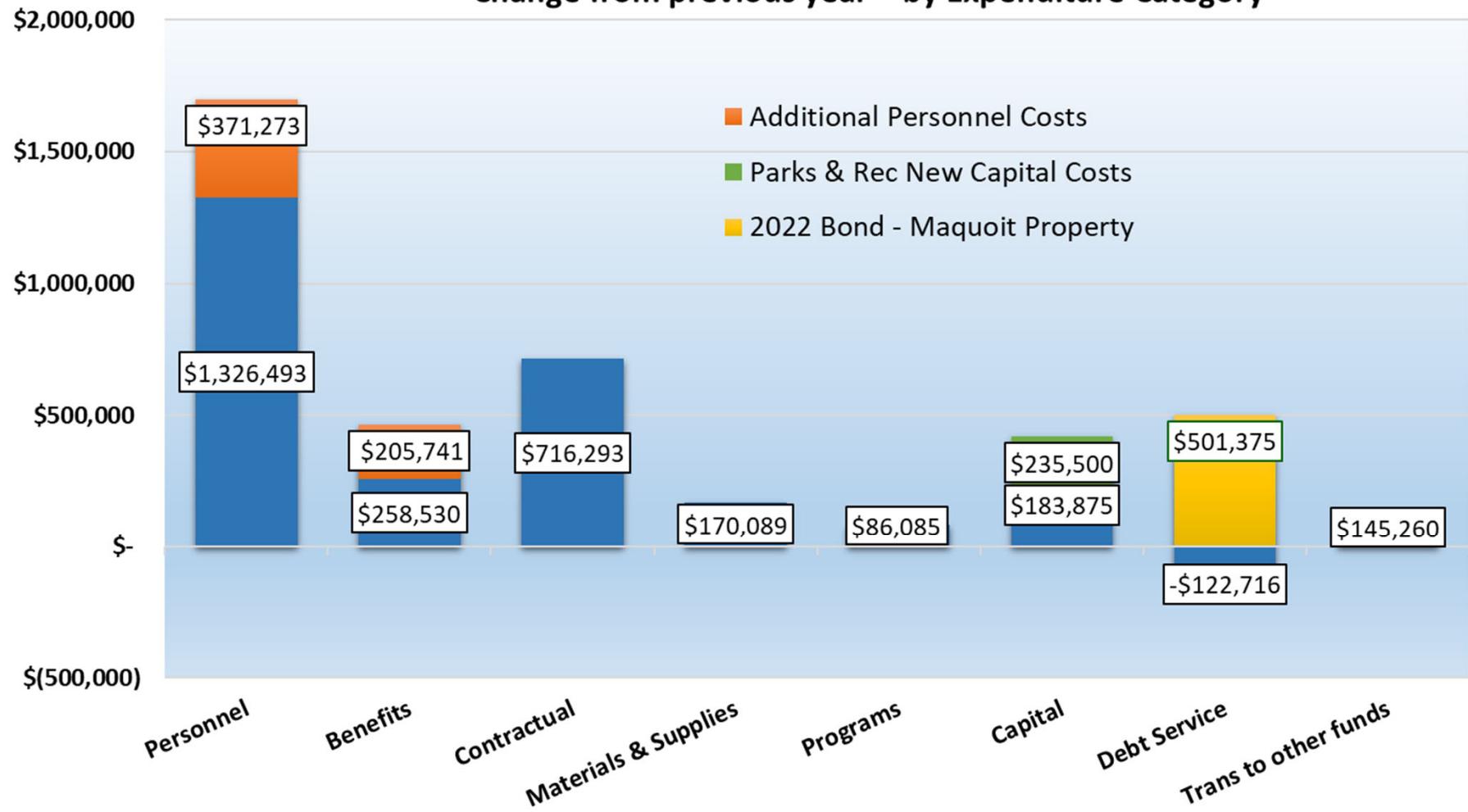


Town of Brunswick 2023-24 Budget Municipal Expenditures by Function

Expenditure Functions

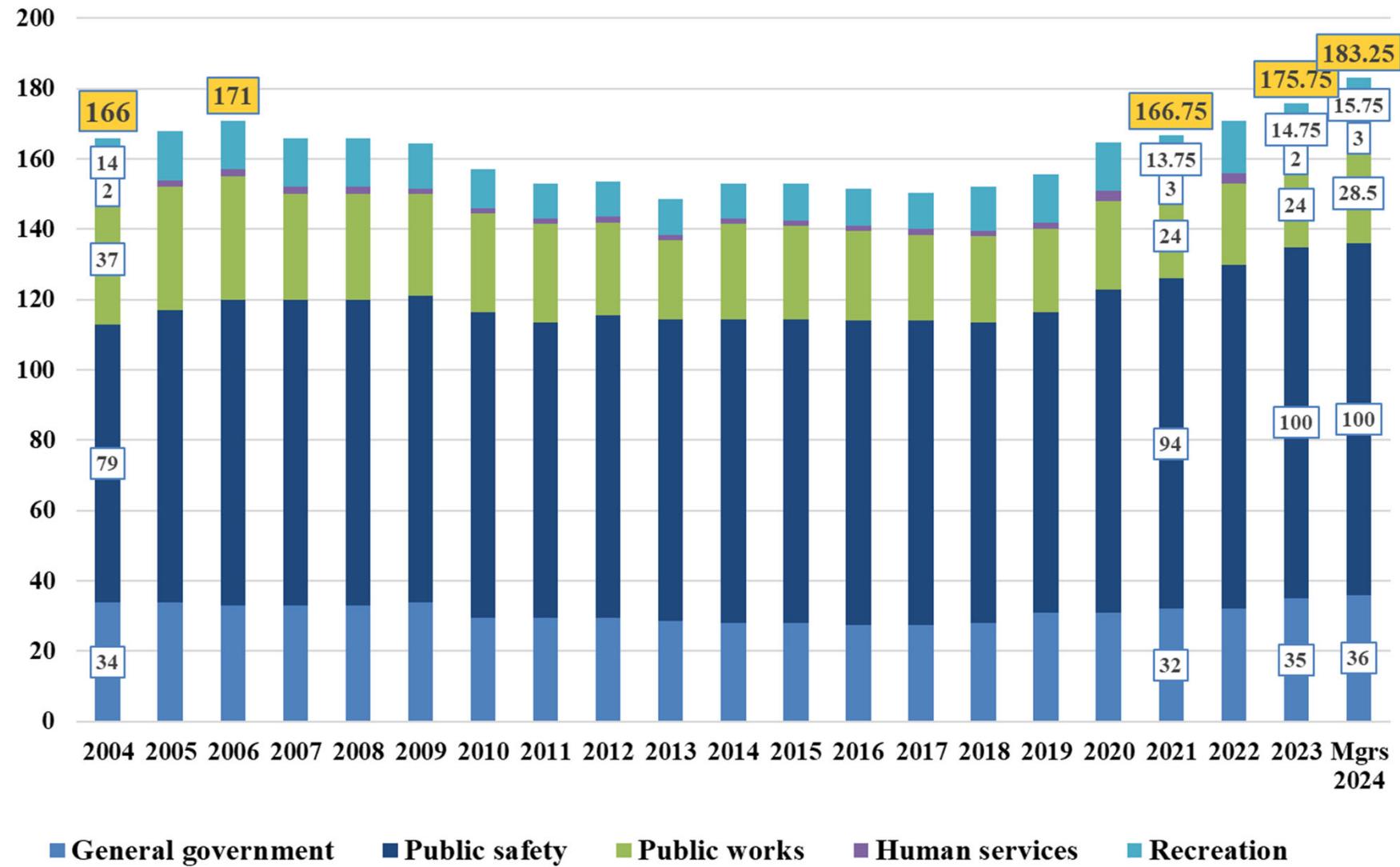


2023-24 Budget
Department Budget Requests - Municipal Departments Only
Change from previous year - by Expenditure Category



Town of Brunswick

Permanent Municipal Employees by Function



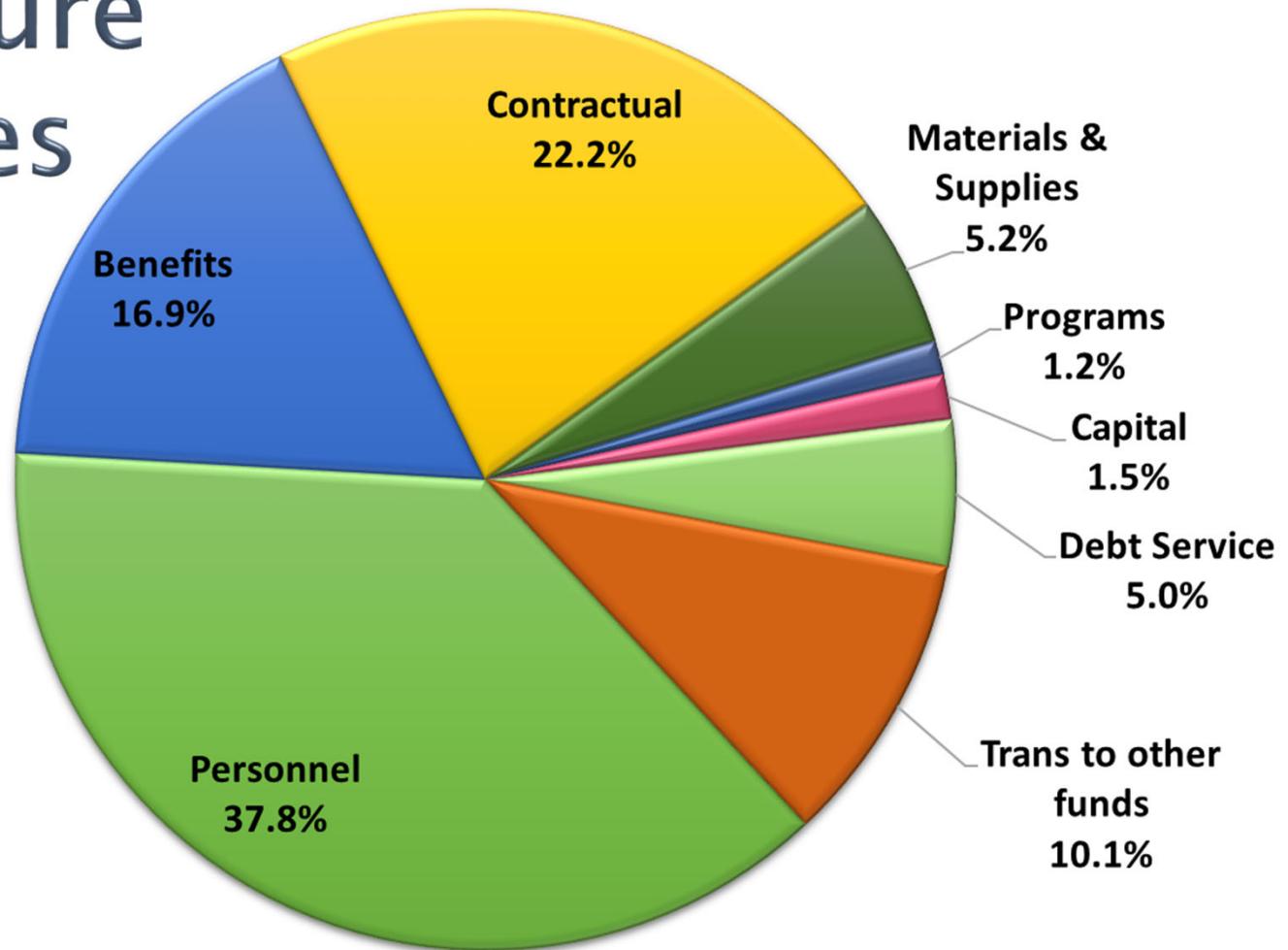
■ General government ■ Public safety ■ Public works ■ Human services ■ Recreation

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

<u>Function</u>	<u>Fiscal Year</u>		
	<u>2004</u>	<u>Prelim 2024</u>	<u>Change</u>
General government			
Administration	4.0	4.00	-
Finance	10.0	9.00	(1.00)
Technology	1.0	3.00	2.00
Cable TV	1.0	1.00	-
Assessing	4.0	3.00	(1.00)
Town Clerk	4.5	4.00	(0.50)
Engineering	-	2.00	2.00
Planning and Codes	6.0	7.00	1.00
Coastal Resources	1.0	1.00	-
Economic development	1.0	2.00	1.00
Municipal building	1.5	-	(1.50)
Public safety			
Fire department	29.0	45.00	16.00
Police department & station	41.0	44.00	3.00
Emergency Services Dispatch	9.0	11.00	2.00
Public works			
Administration	5.0	4.50	(0.50)
General maintenance	18.0	19.00	1.00
Landfill	10.5	0.25	(10.25)
Central garage	3.5	4.75	1.25
Human services			
Administration	2.0	3.00	1.00
Recreation			
Administration	6.0	5.00	(1.00)
Buildings and grounds	8	10.75	2.75
Totals	166	183.25	17.25

**Town of Brunswick 2023-24 Budget
Municipal Expenditures by Category**

Expenditure Categories



Contractual Services

- General Assistance
- Waste Disposal
- Contracted plowing & road construction
- Repair & Maintenance
 - Vehicles & Equipment
 - Buildings & Facilities
- Electricity/Water/Sewer
- Legal & Professional
- Insurance
- Telephone & Internet
- Postage, Printing
- Training

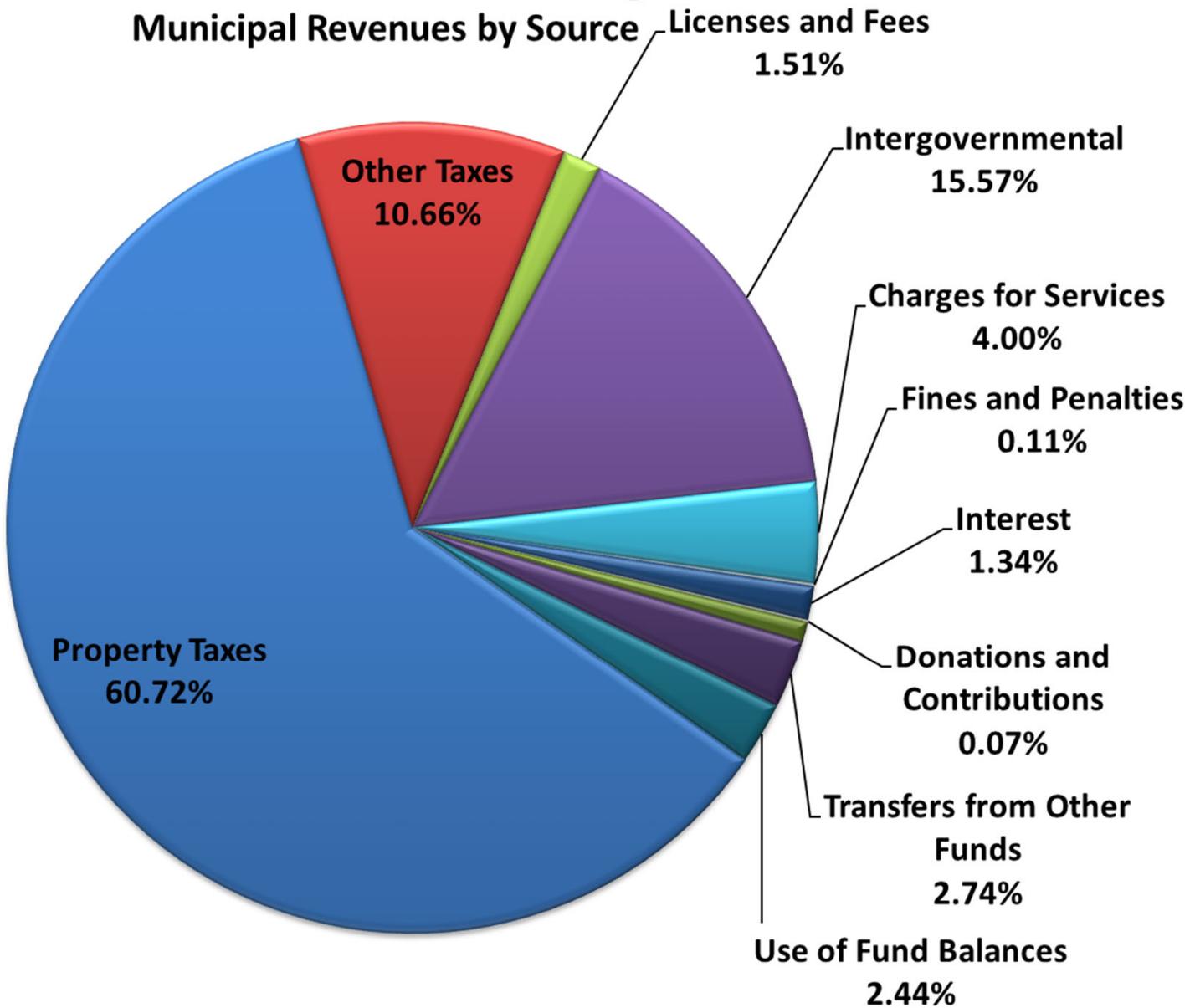
Materials & Supplies

- Fuel
 - Gasoline & Diesel
 - Natural Gas & Heating Oil
- Salt & Sand
- Road & storm sewer construction materials
- Office/computer supplies
- General supplies
- Minor equipment and hand tools

Revenue Sources

Town of Brunswick 2023-24 Budget

Municipal Revenues by Source



Revenues and Other Sources

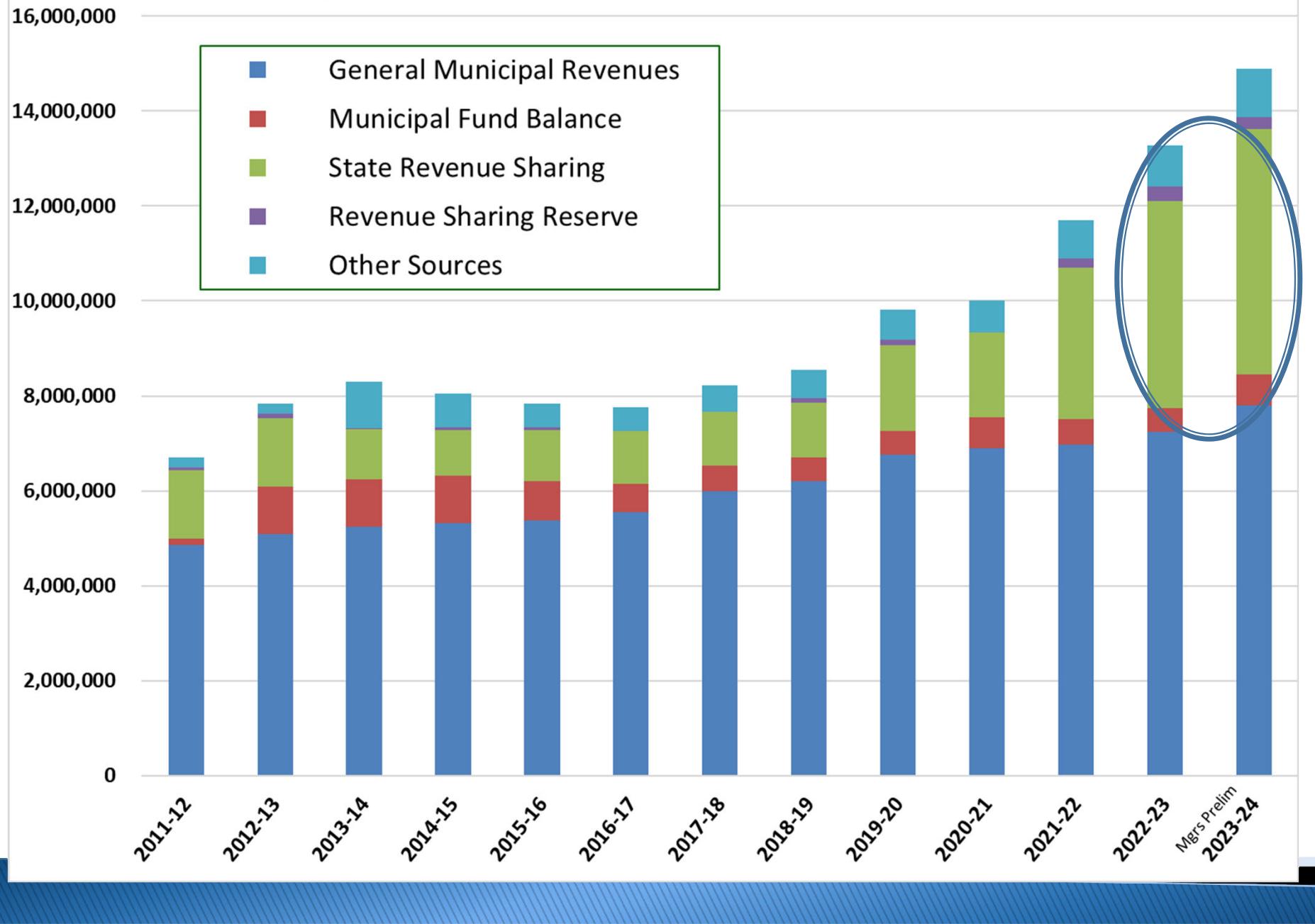
Largest Revenues & Sources

- ▶ Property Taxes
- ▶ Other Municipal Revenues/Sources
 - State Revenue Sharing
 - Excise Taxes
 - Ambulance Service Fees
 - Unassigned Fund Balance

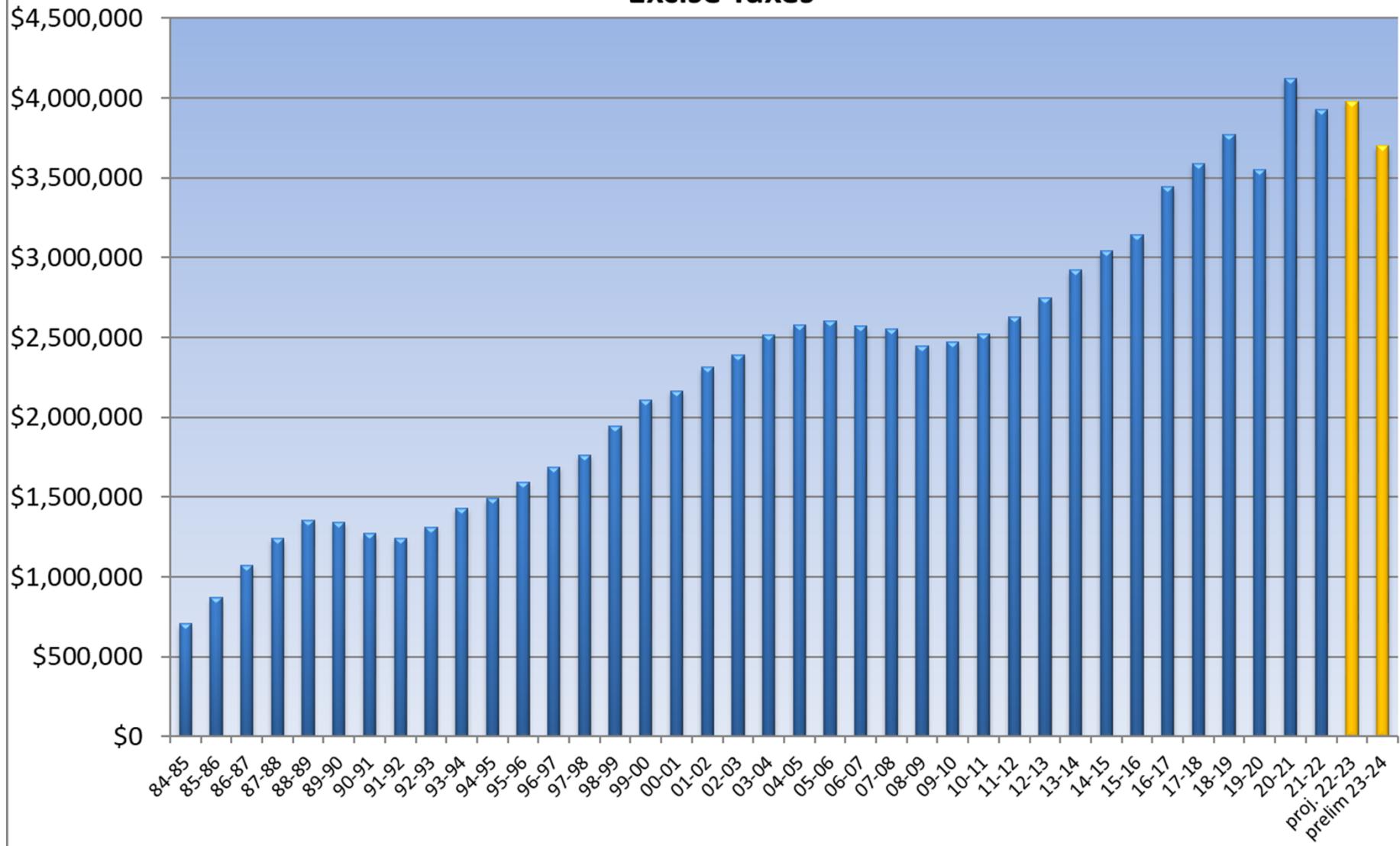
Drivers of 2023–24 Increase

- ▶ State Revenue Sharing – \$795,172
- ▶ Interest – \$420,000
- ▶ Use of Fund Balance – \$160,000
- ▶ Transfers in – \$155,885

Municipal Revenues, Other Sources and Use of Fund Balance

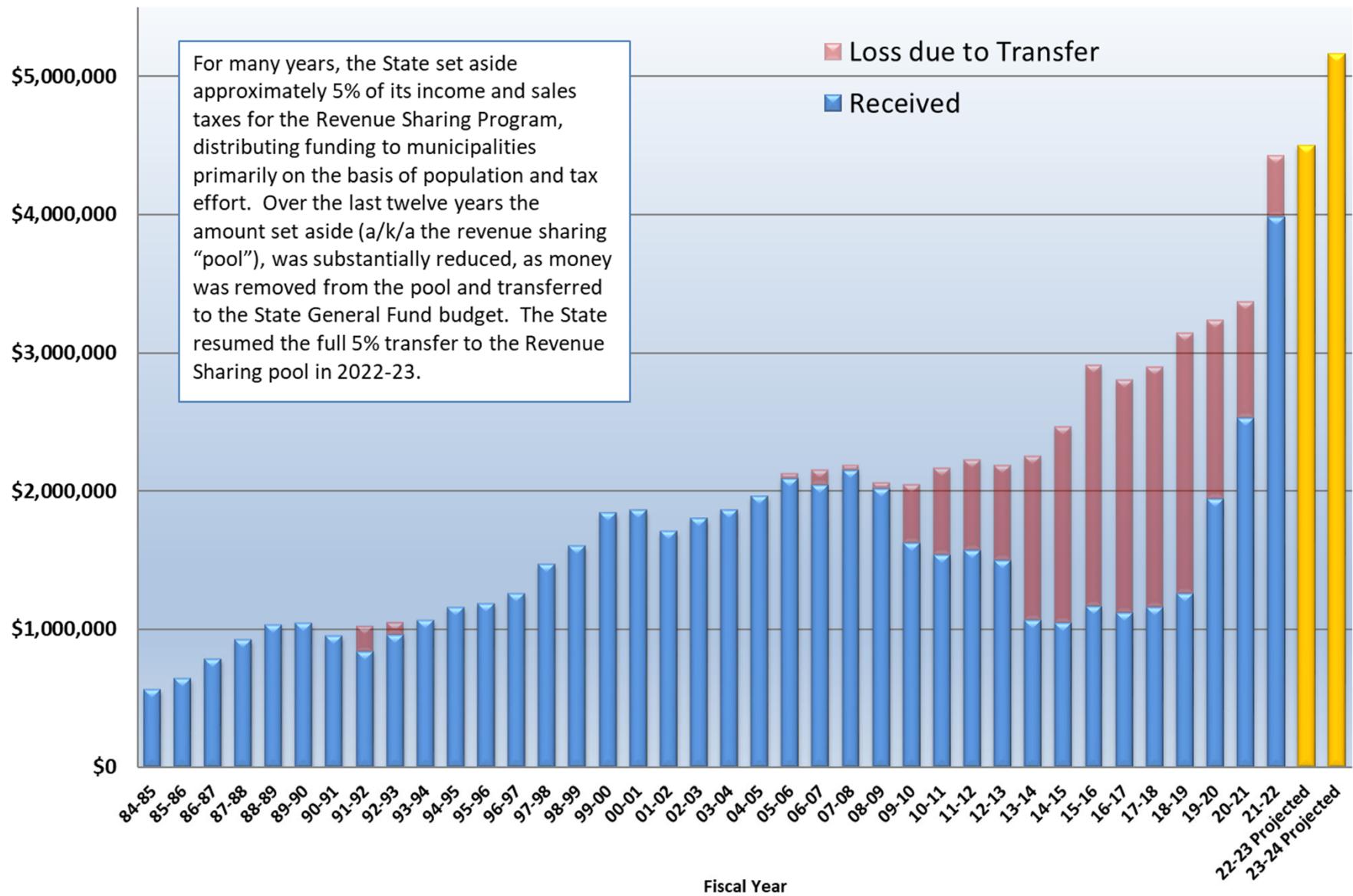


Town of Brunswick Excise Taxes

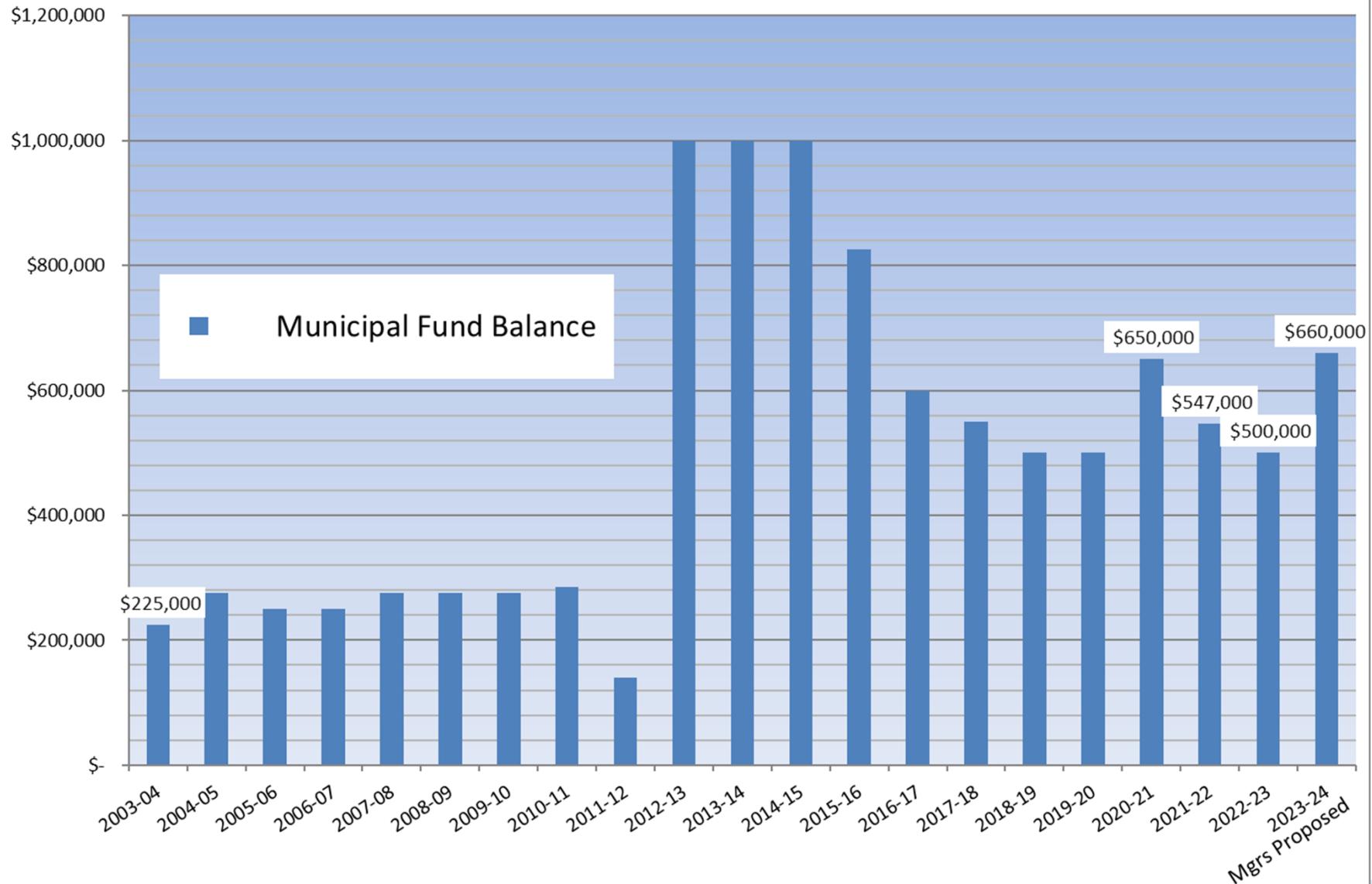


Town of Brunswick

State Revenue Sharing & State Transfers

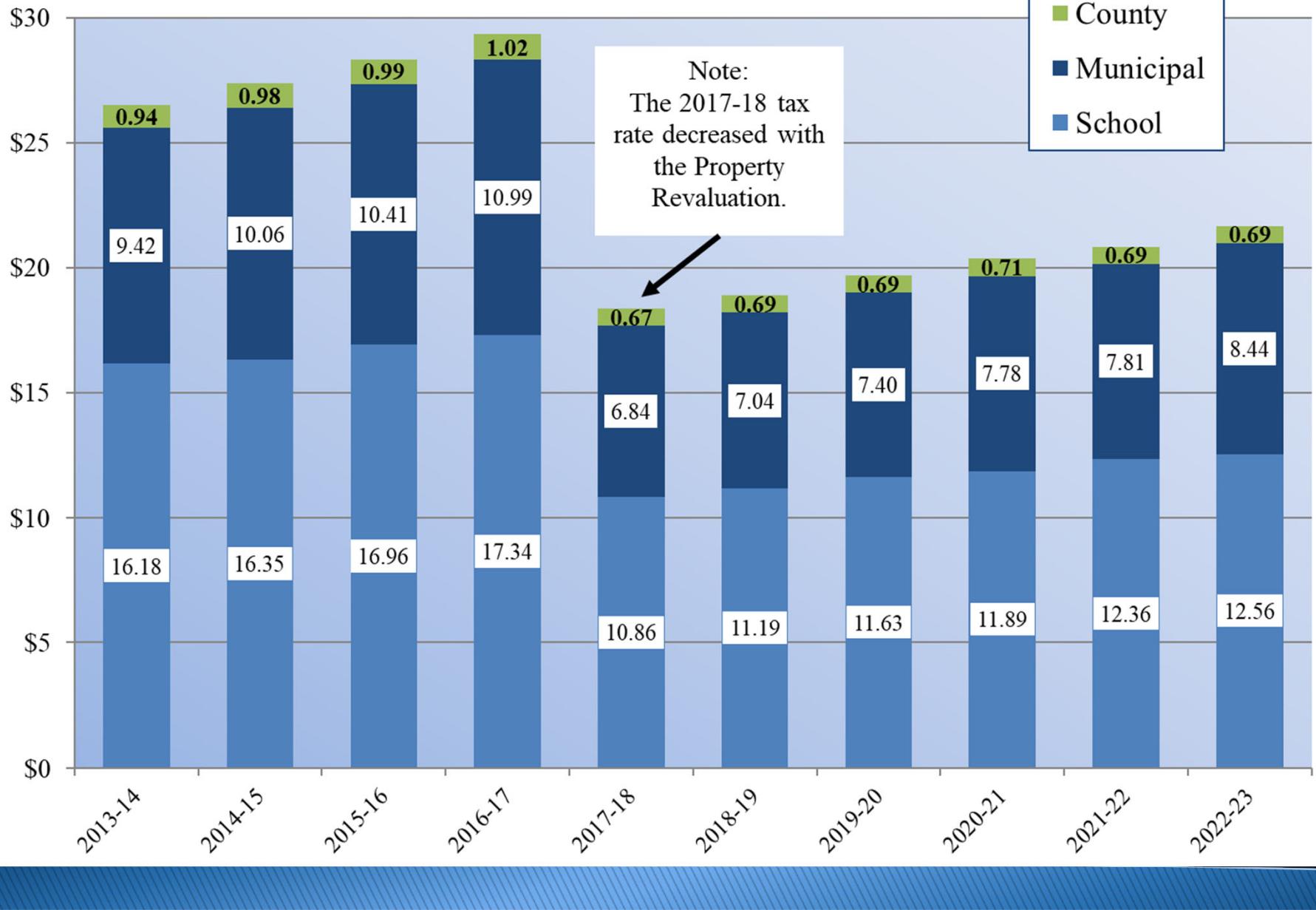


Town of Brunswick Annual Budget Use of Municipal Fund Balance



Town of Brunswick Comparative Tax Rates - Ten Years

Mil rate



2023-24 Budget and 2024-2028 CIP Upcoming Meetings/Workshops/Presentations:

- Thursday, 3/16/23 – Town Mgr's Preliminary Budget, Fire Dept
- Thursday, 3/23/23 – Budget/CIP Workshop – Brunswick Link, Public Works
- Thursday, 3/30/23 – Budget/CIP Workshop – BDA, Parks & Rec
- [**Monday, 4/3/23 – TC meeting, receive Mgr's Budget, set Public Hearing**](#)
- Thursday, 4/6/23 – Budget/CIP workshop – People Plus, Police Dept
- Thursday, 4/13/23 – Budget/CIP Workshop – School Department
- [**Tuesday, 4/18/23 – TC meeting – Budget/CIP Public Hearing**](#)
- Thursday, 4/20/23 – Budget/CIP workshop – Curtis Memorial Library
- Thursday, 4/27/23 – Budget/CIP workshop
- Thursday, 5/4/23 – Budget/CIP workshop
- [**Thursday, 5/15/23 – TC meeting – Budget/CIP adoption**](#)
- Tuesday, 6/13/23 – School budget referendum