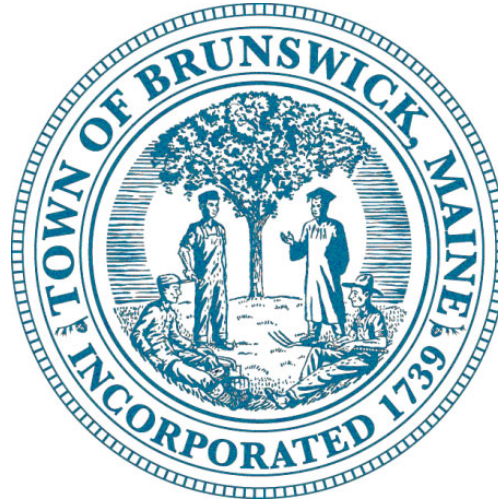
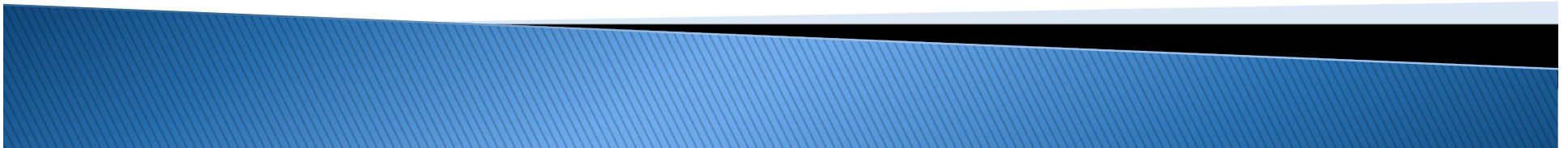


Town of Brunswick, Maine

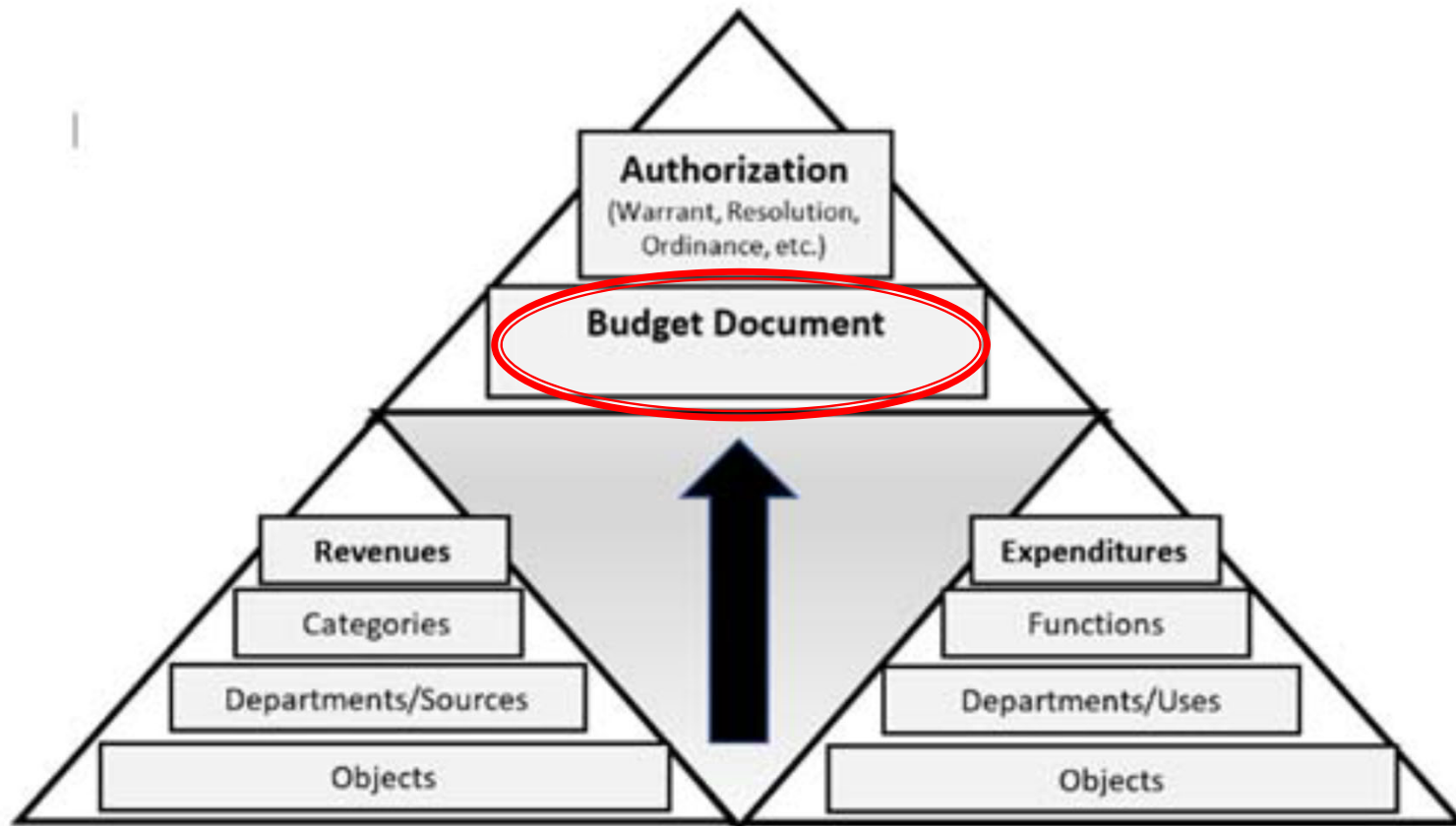


Manager's Preliminary 2023–24 Budget Municipal Departments Only

March 16, 2023



Budget Documents



Tour of the Budget Book

TOWN OF BRUNSWICK, MAINE

Four sections:

1. Introductory

Table of Contents, pages 1–2

2. Summary Financial Information

Pages 4–16

3. Detailed Financial Information

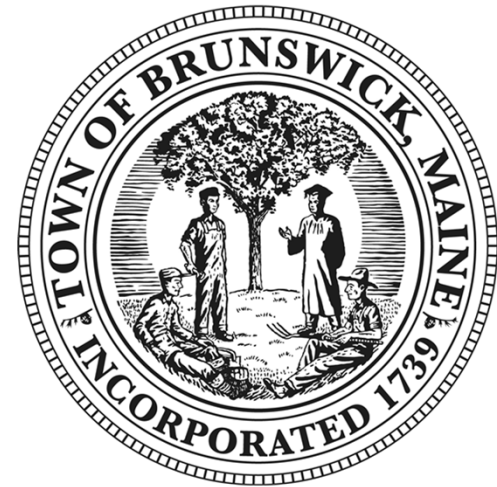
General Fund pages 18–87

Capital budget pages 88–89

TIF budgets pages 90–95

4. Statistical Section

Pages 97–103



MUNICIPAL BUDGET

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

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

Summary Financial Information



Revenue, Expenditure and Tax Comparison pages 4–5

Look here for
the tax rate
impact!

“30 thousand foot view”

Revenues, Expenditures, Taxes
For Municipal, School, County



Revenue and Expenditure Budget Summaries pages 7–16

Look here for
revenues by
source, and
department
expenditure
totals

“100 foot view”

Revenues and Expenditures
By Sources and Functions

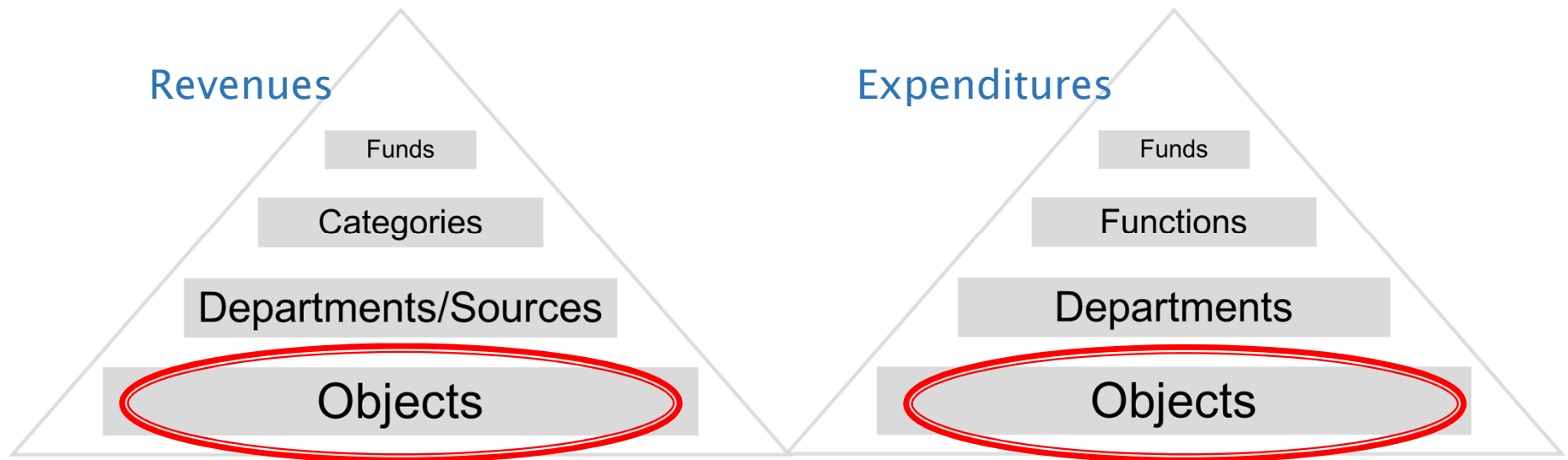
Detailed Financial Information



“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

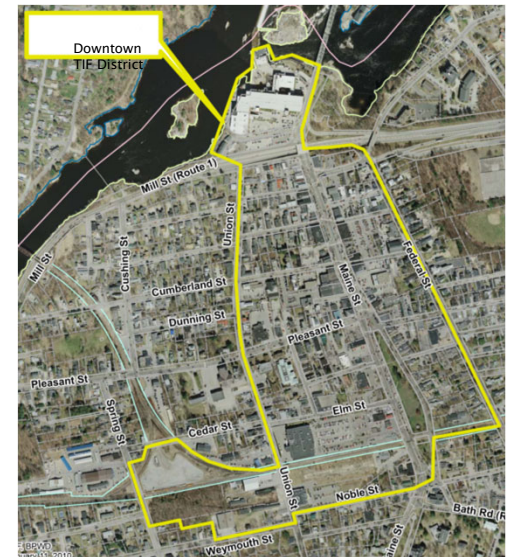


Capital Budget pages 88–89

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



Tax Incremental Financing (TIF) Budget pages 90–95



Statistical Section

Historical trending
pages 98–103

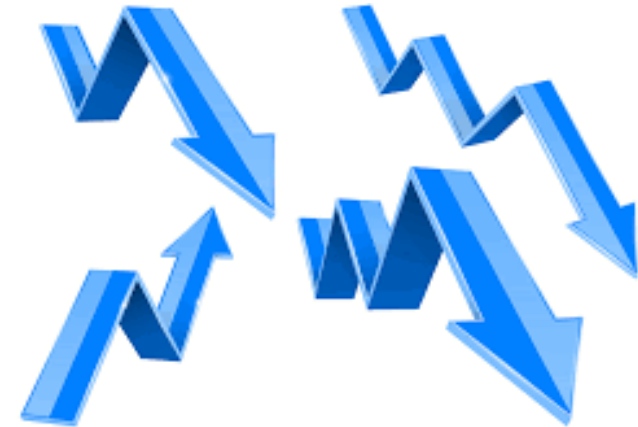
Comparative financial statements

Balance sheets and
income statements

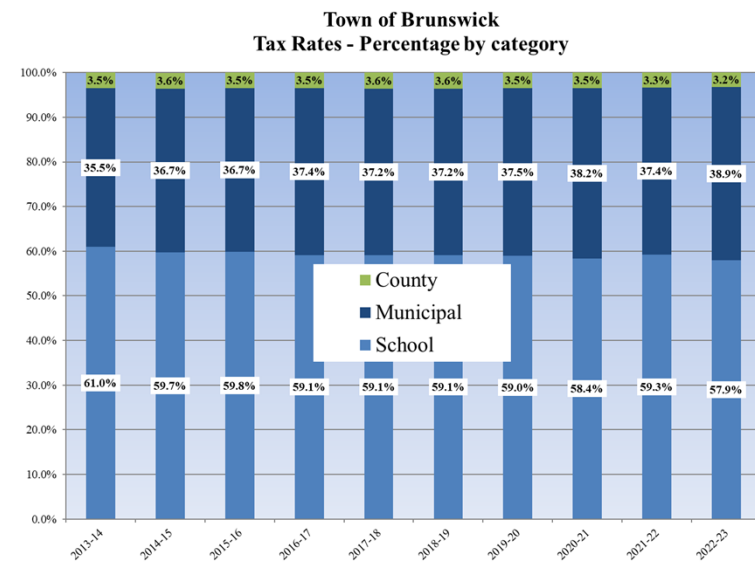
Fund balances

Comparative budgets

Comparative tax rates



Look here to see
how past years
compare



2023-24 Budget

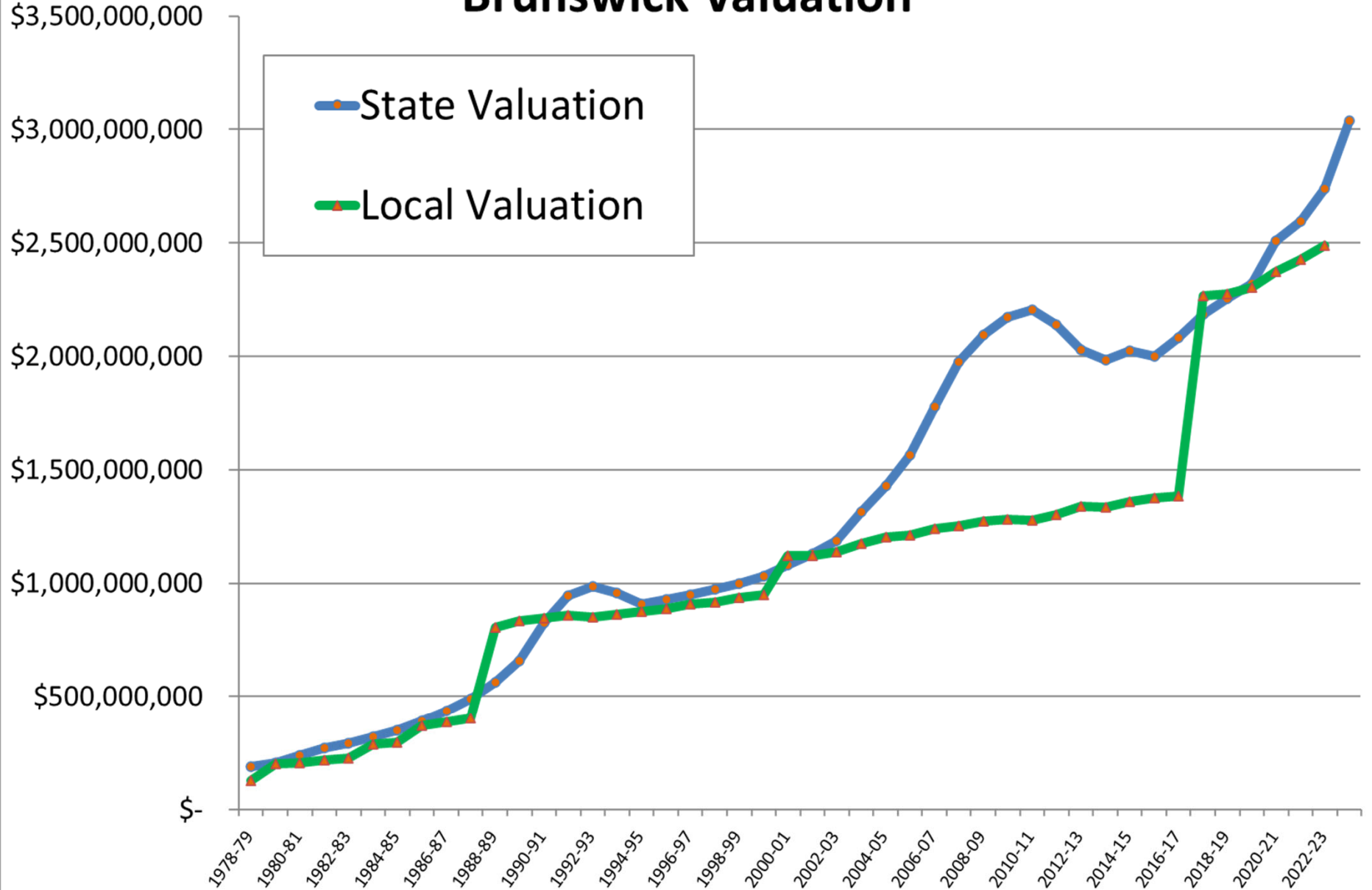
Manager's Preliminary Budget – Municipal Depts only

	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			

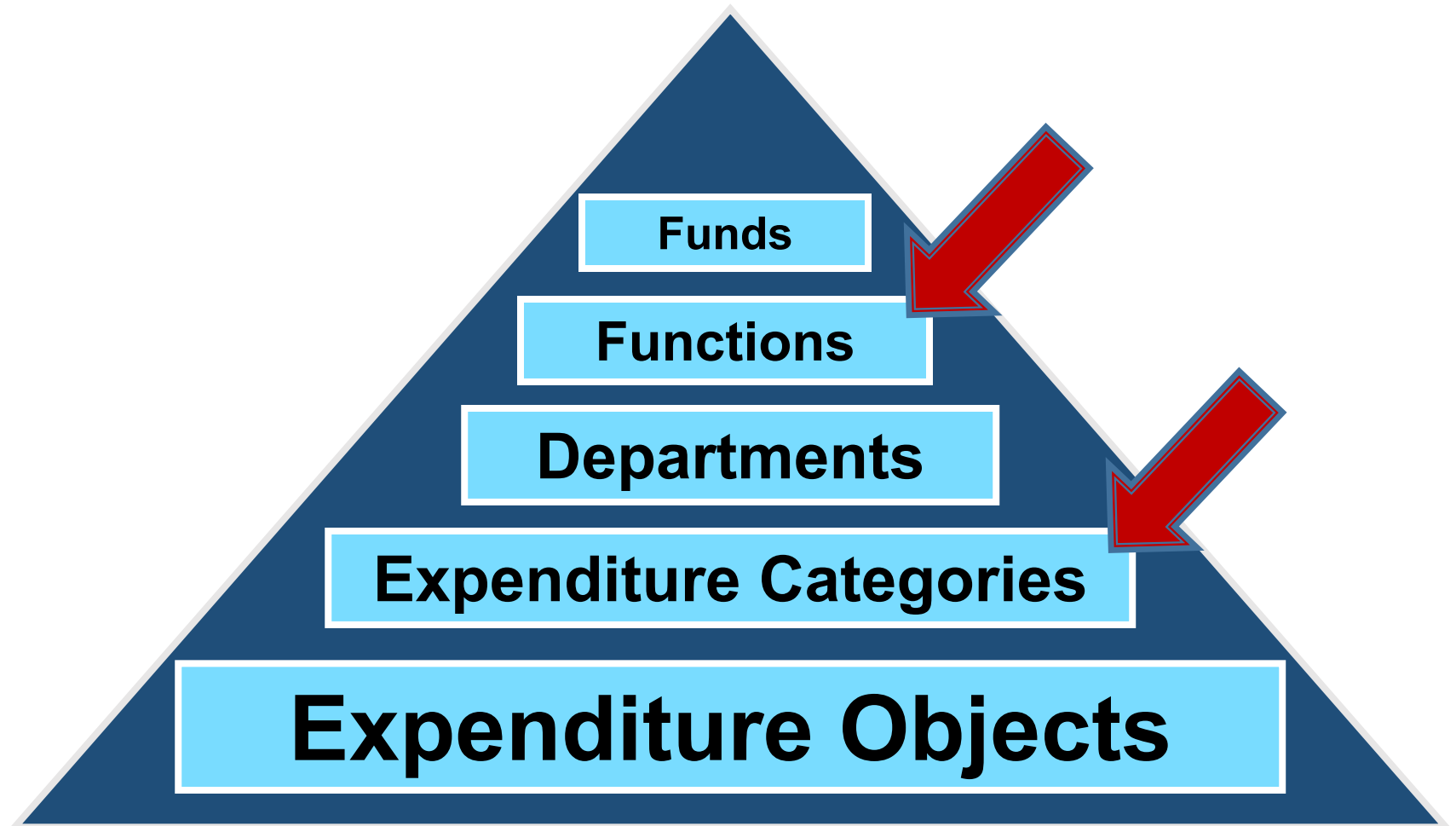
Estimated Municipal Depts impact on 2023-24 Tax Rate

2.90%

Brunswick Valuation

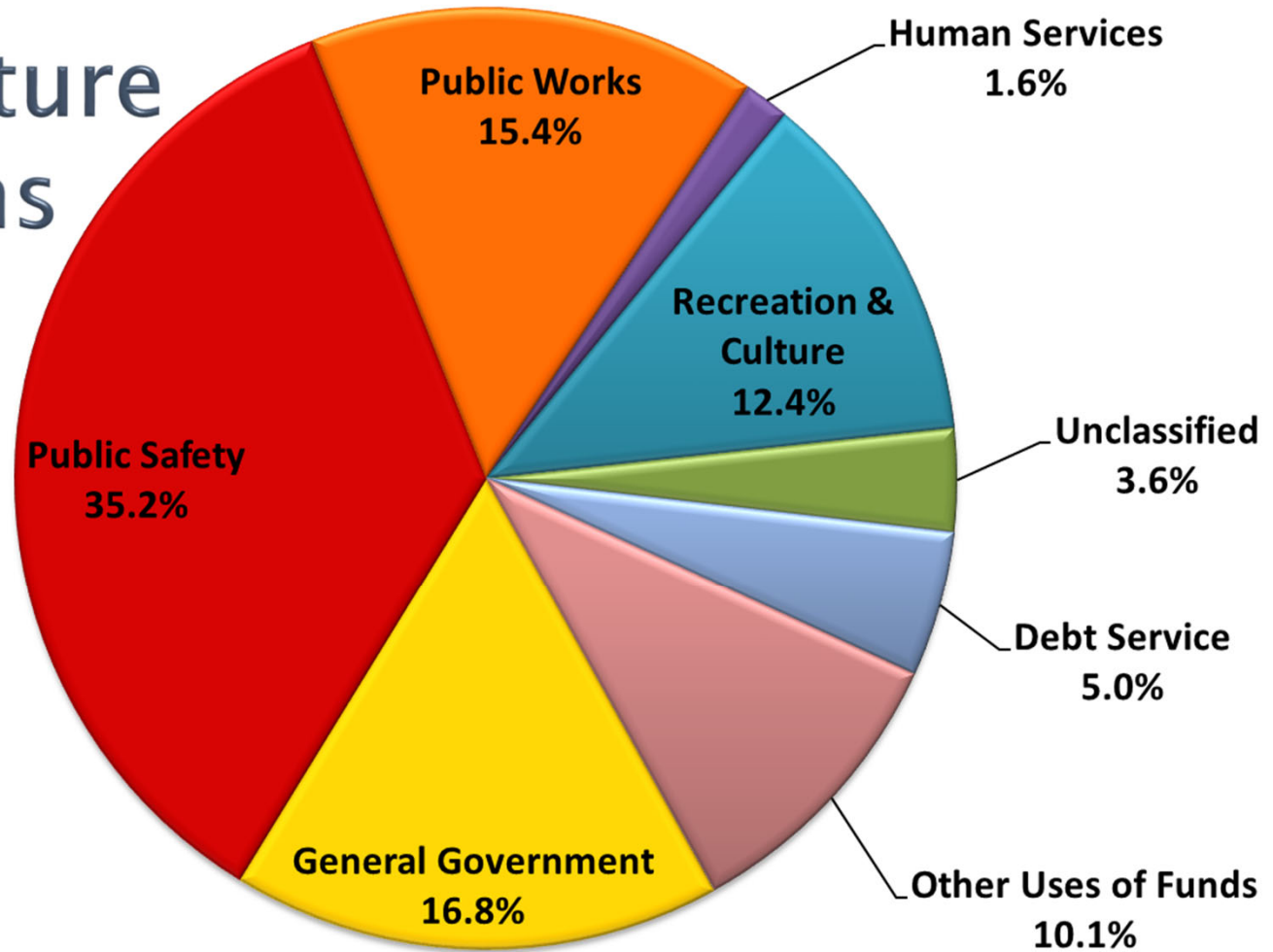


Expenditure Classification

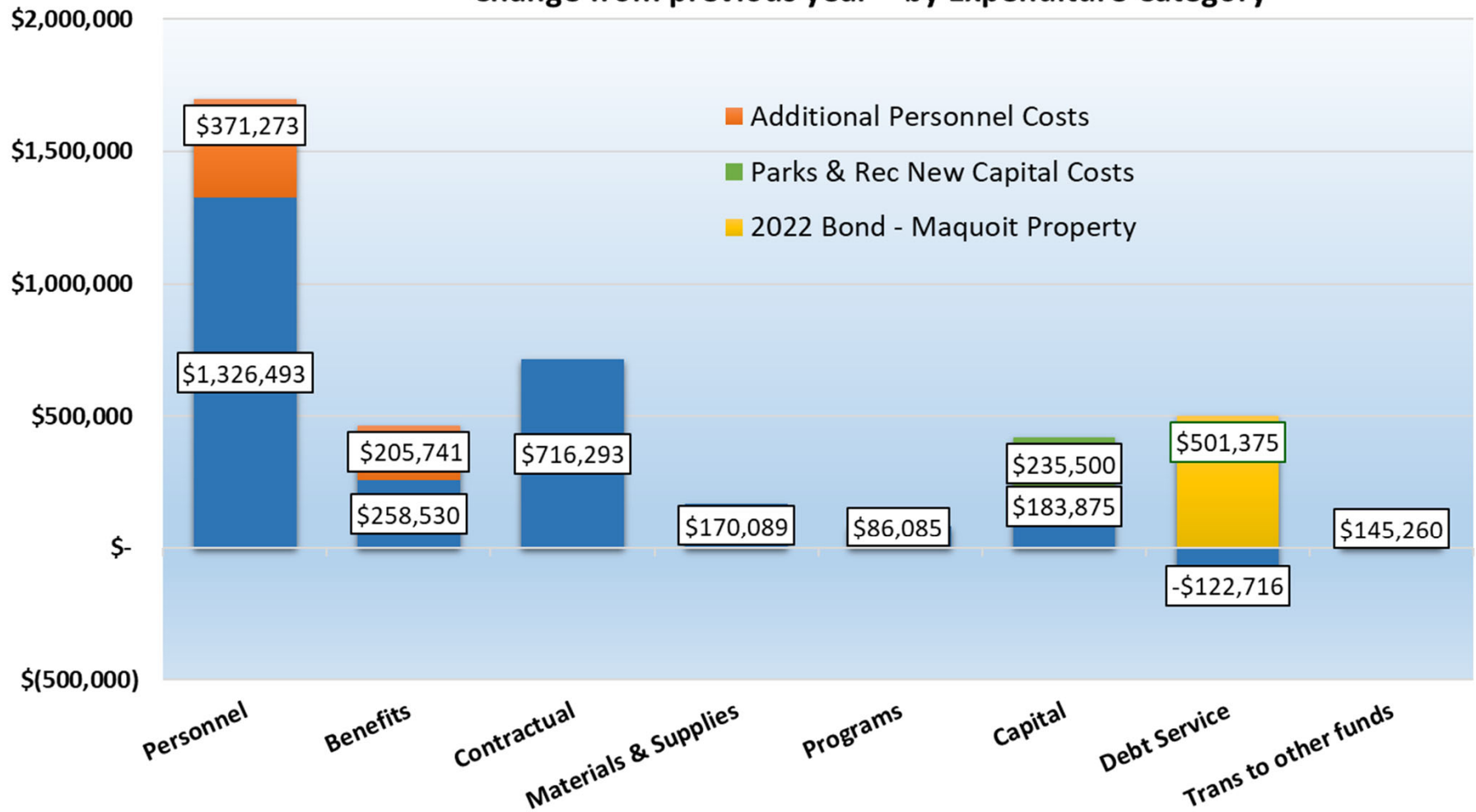


**Town of Brunswick 2023-24 Budget
Municipal Expenditures by Function**

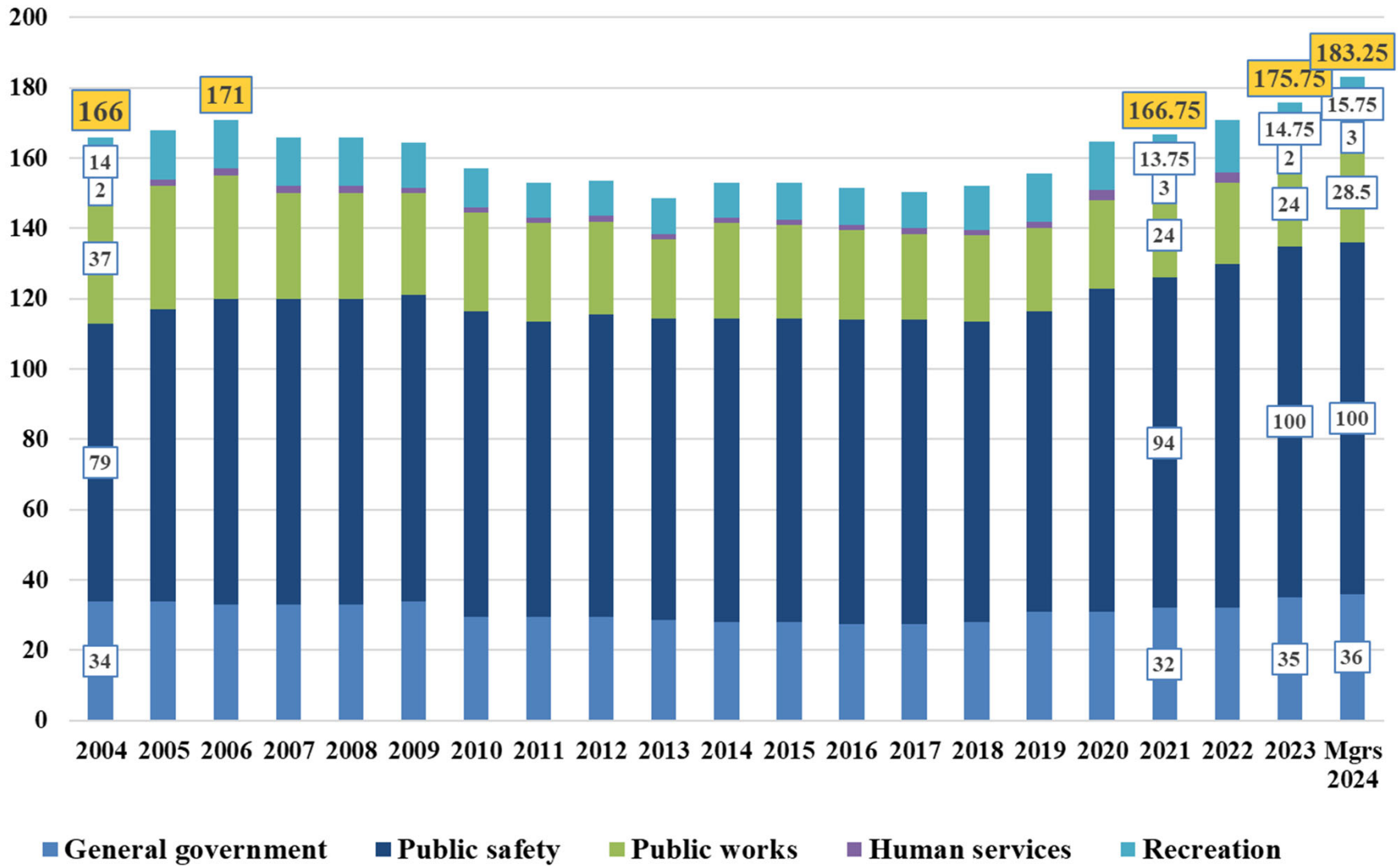
Expenditure Functions



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



Town of Brunswick Permanent Municipal Employees by Function

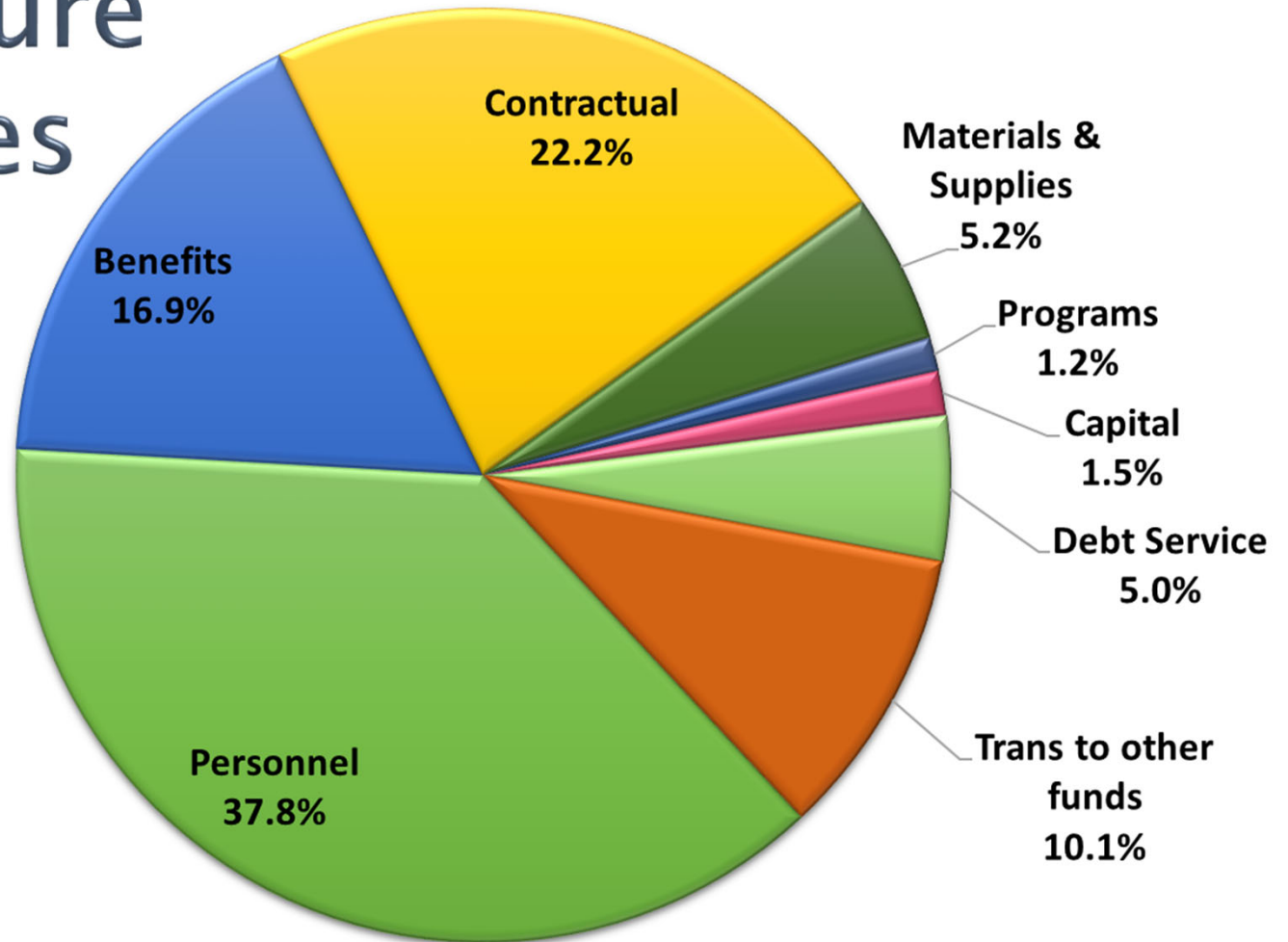


TOWN OF BRUNSWICK, MAINE
Permanent Municipal Employees by Function/Program

<u>Function</u>	<u>Fiscal Year</u>			
	<u>2004</u>	<u>Prelim 2024</u>	<u>Change</u>	
General government				
Administration	4.0	4.00	-	IT contracted through School Dept until FY2011 GIS Administrator moved to Dept in FY2023 Added IT Technician in FY2023
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)	Moved Engineering Function out of PW in FY2019
Town Clerk	4.5	4.00	(0.50)	
Engineering	-	2.00	2.00	Added second Planner position in FY2023
Planning and Codes	6.0	7.00	1.00	
Coastal Resources	1.0	1.00	-	Added Eco Dev Specialist -Grant Writer in FY2021
Economic development	1.0	2.00	1.00	Added 4 firefighters & 1 inspector in FY2020 Added 2 firefighters in FY2022 Added 2 firefighters in FY2023
Municipal building	1.5	-	(1.50)	
Public safety				
Fire department	29.0	45.00	16.00	Added 2 police officers in FY2022
Police department & station	41.0	44.00	3.00	
Emergency Services Dispatch	9.0	11.00	2.00	Added dispatch services for Freeport in FY2012
Public works			-	
Administration	5.0	4.50	(0.50)	Proposed .5 administrative assistant in FY2024
General maintenance	18.0	19.00	1.00	Proposed 3 truck drivers in FY2024
Landfill	10.5	0.25	(10.25)	
Central garage	3.5	4.75	1.25	Added 1 mechanic in FY2023
Human services	2.0	3.00	1.00	Proposed 1 mechanic in FY2024
Recreation				
Administration	6.0	5.00	(1.00)	Proposed 1 cultural services coordinator in FY2024
Buildings and grounds	8	10.75	2.75	Proposed 1 parks maintenance position in FY2024
Totals	166	183.25	17.25	

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

Expenditure Categories



Contractual Services

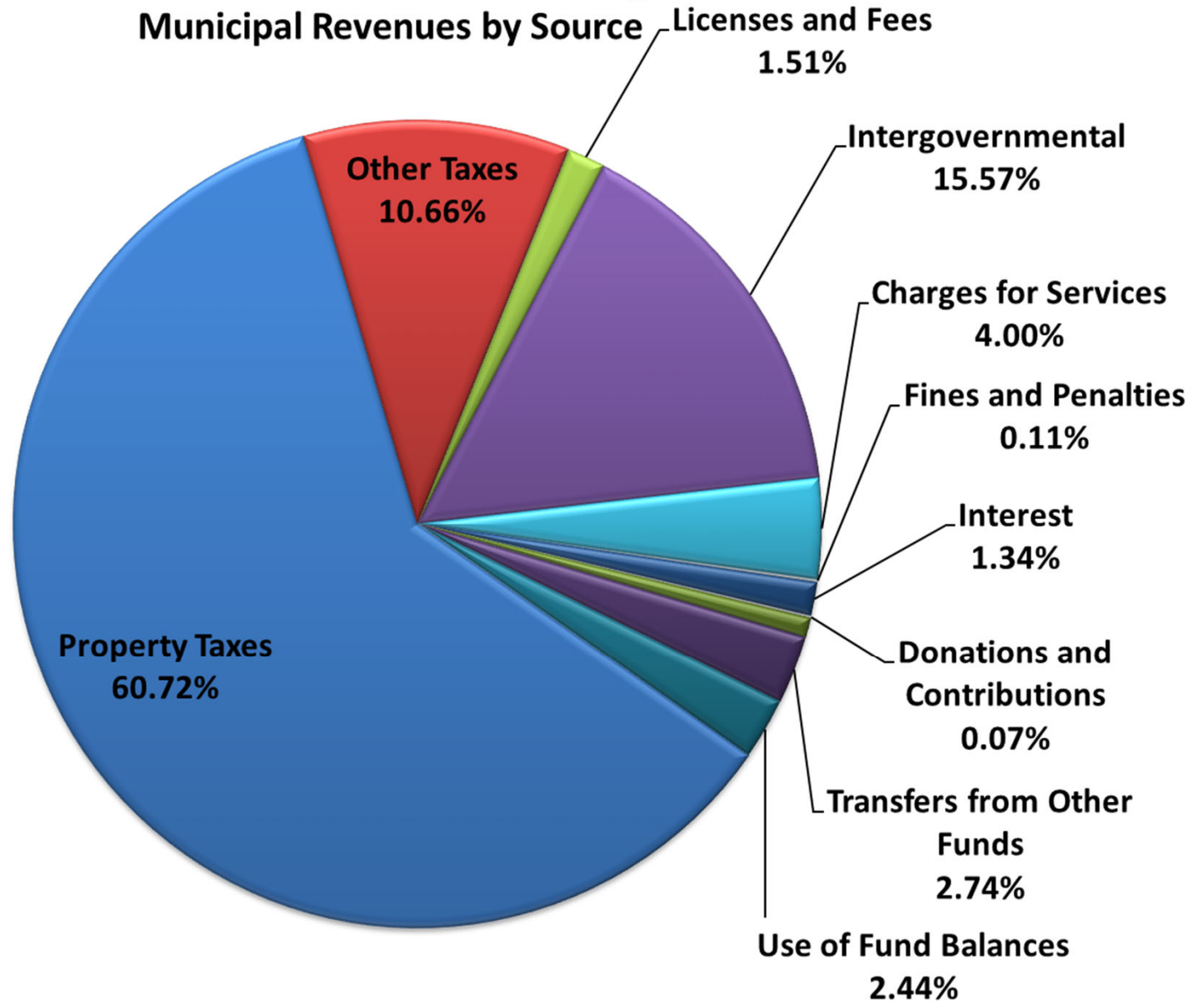
- General Assistance
- Waste Disposal
- Contracted plowing & road construction
- Repair & Maintenance
 - Vehicles & Equipment
 - Buildings & Facilities
- Electricity/Water/Sewer
- Legal & Professional
- Insurance
- Telephone & Internet
- Postage, Printing
- Training

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

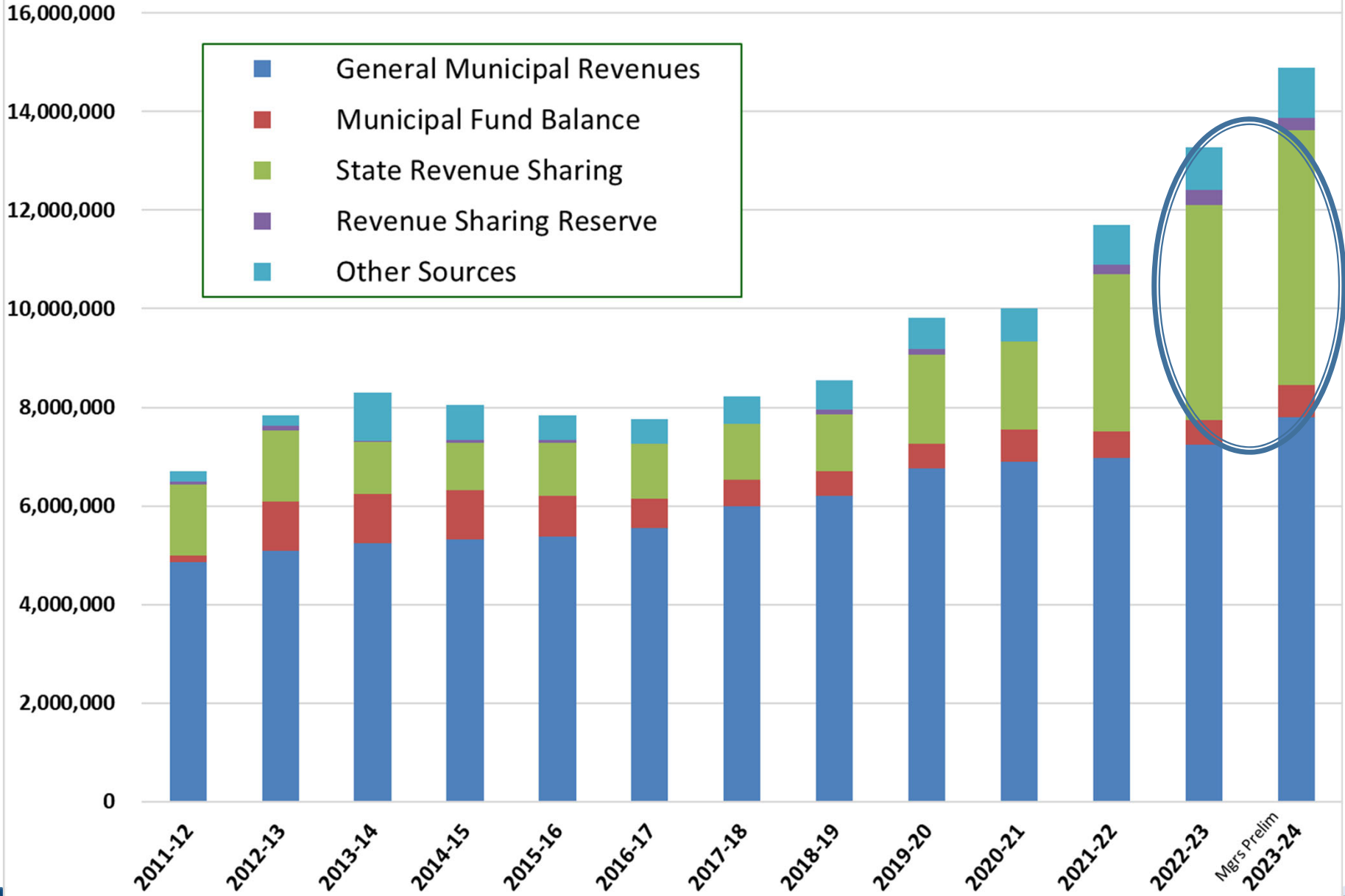
Largest Revenues & Sources

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

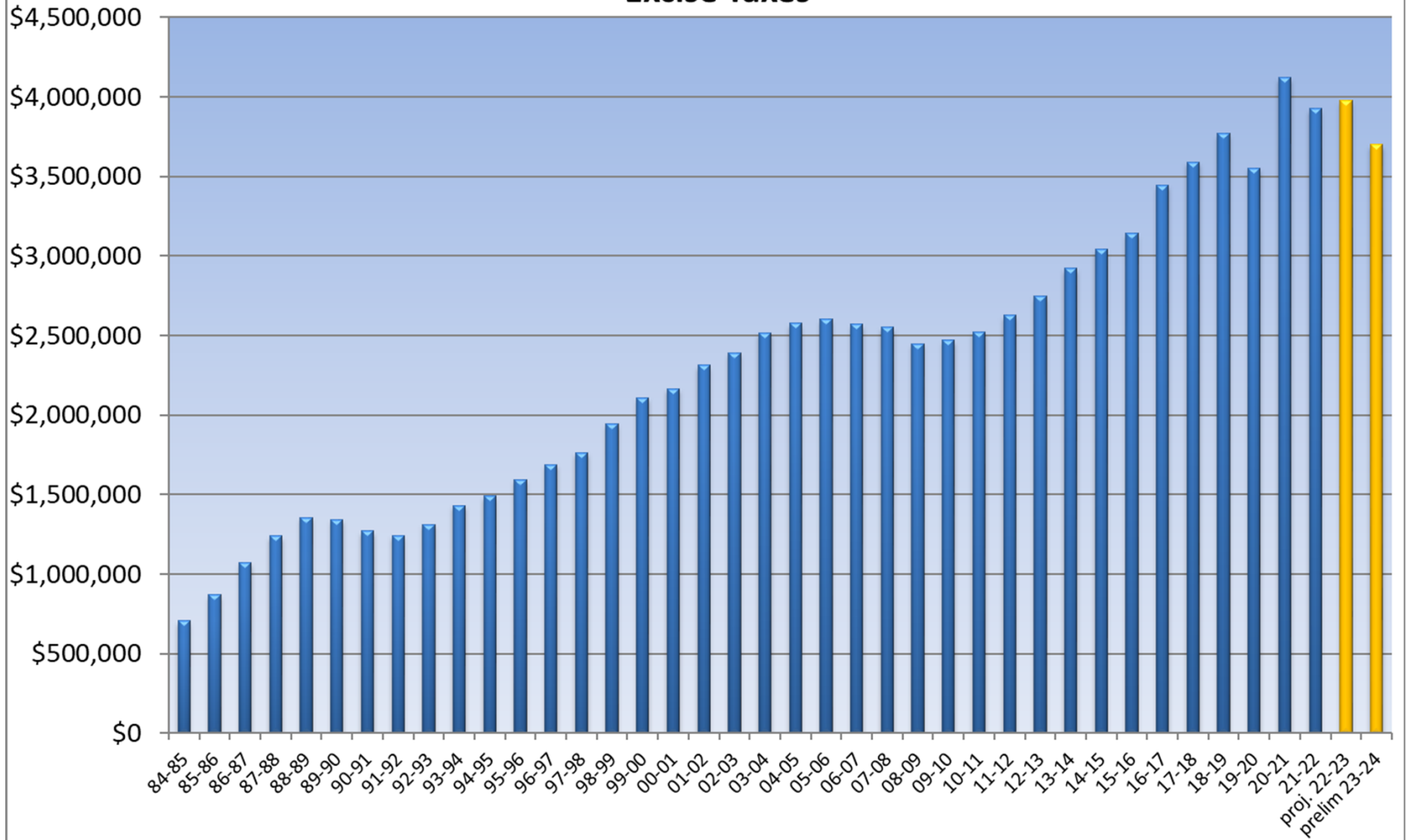
Drivers of 2023–24 Increase

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

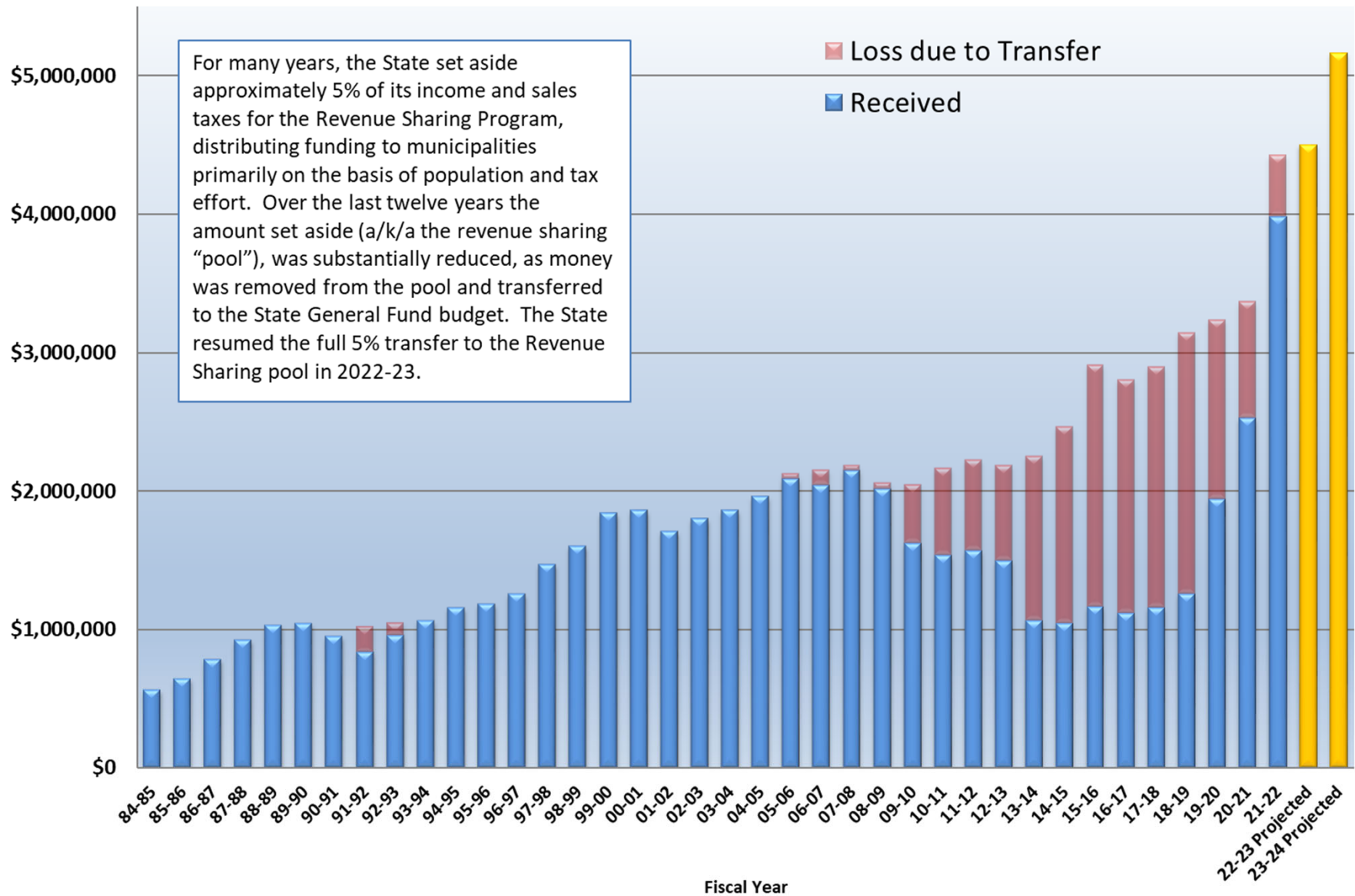
Municipal Revenues, Other Sources and Use of Fund Balance



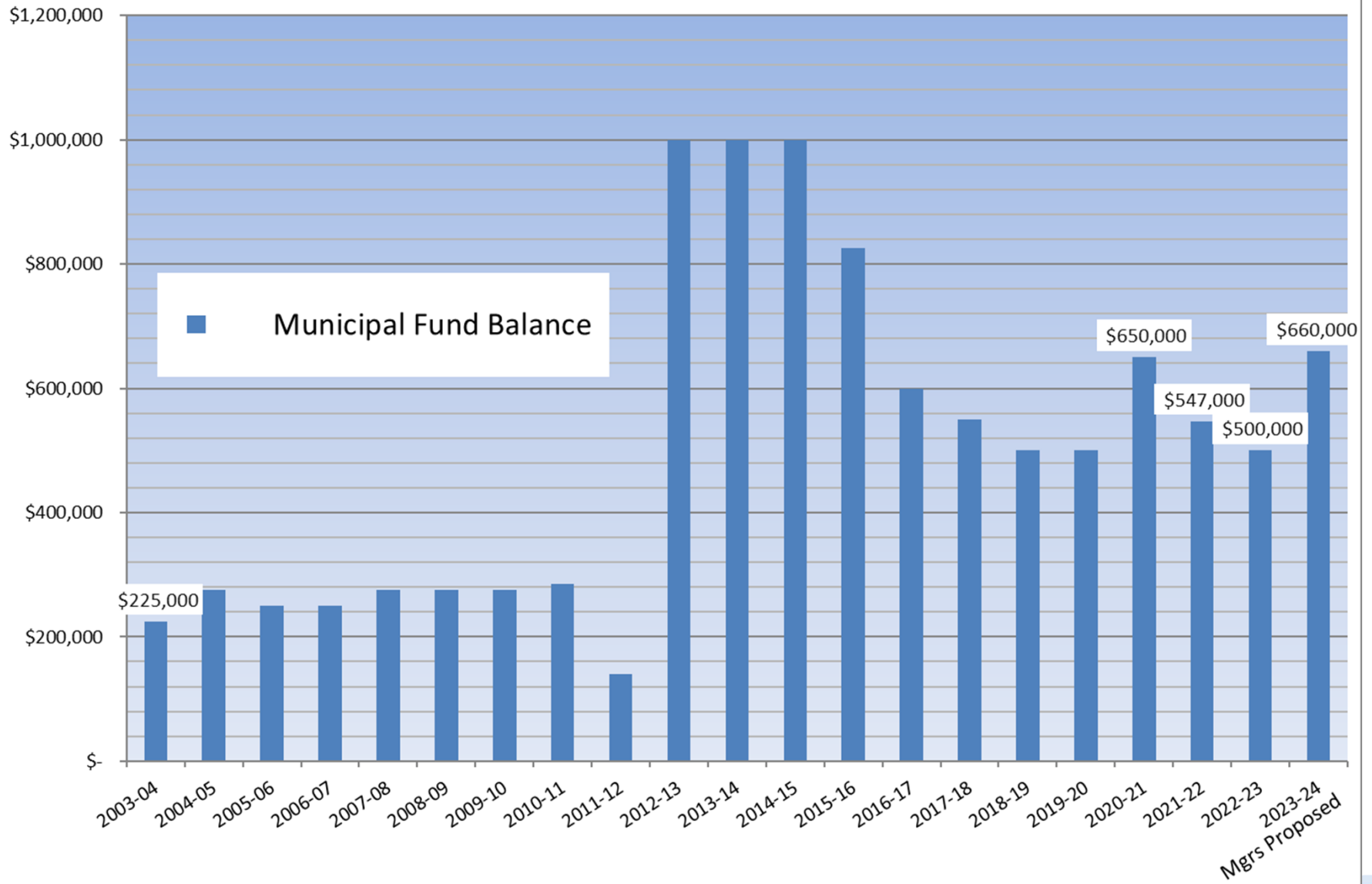
Town of Brunswick Excise Taxes



Town of Brunswick State Revenue Sharing & State Transfers

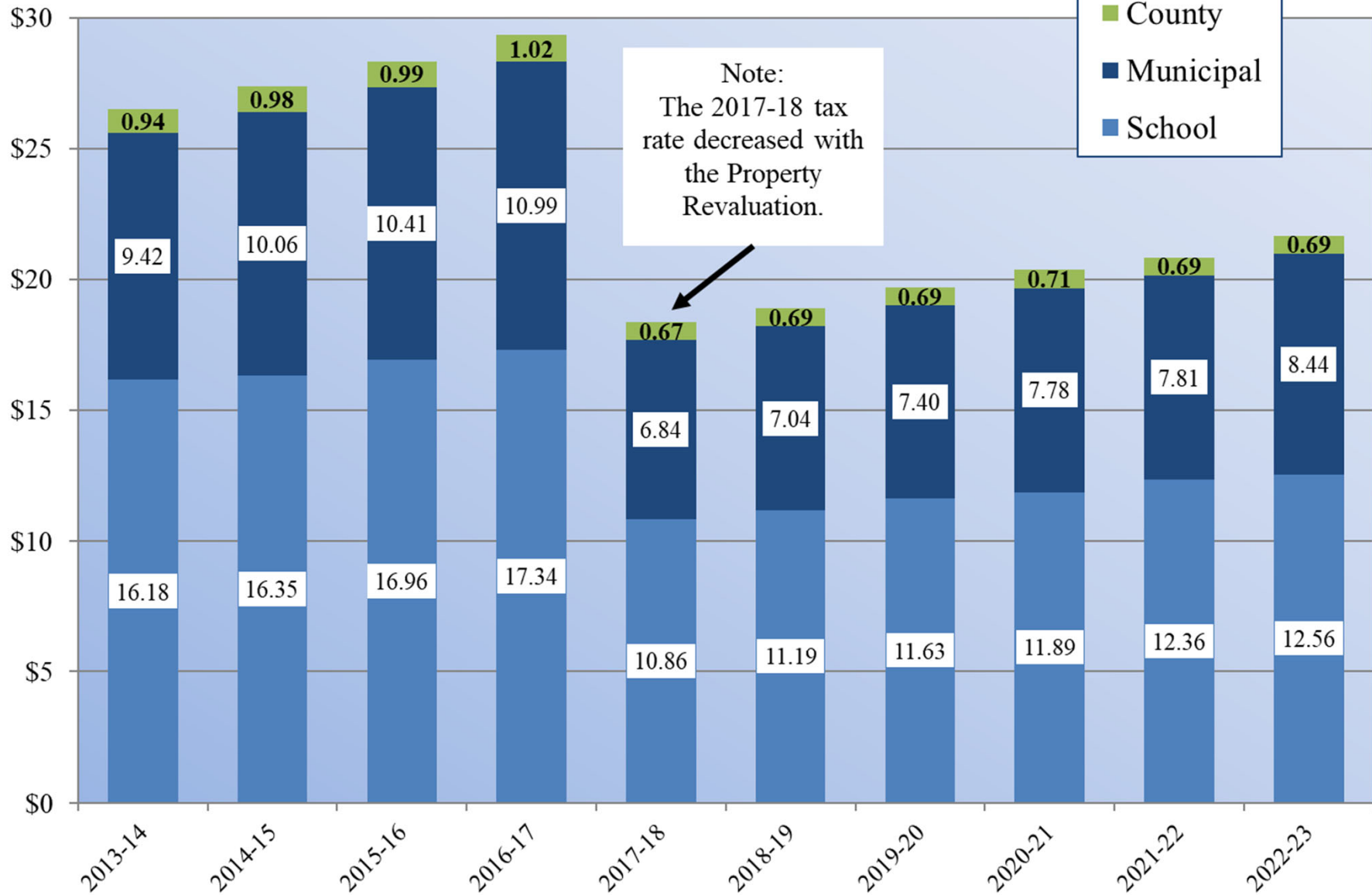


Town of Brunswick Annual Budget Use of Municipal Fund Balance



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

