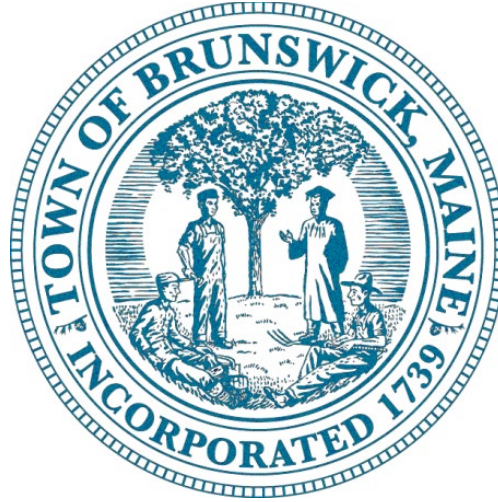


Town of Brunswick, Maine



Manager's Proposed 2023-24 Budget & 2024-2028 Capital Improvement Program

April 20, 2023

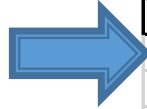
Manager's Proposed 2023-24 Budget

	Adopted 2022-23	Department 2023-24	Manager 2023-24	Manager Increase (Decrease)	Manager Increase (Decrease)
<u>Revenues & Other Sources</u>					
Municipal (1)	12,112,727	14,608,398	14,608,398	2,495,671	20.60%
School (2)	18,202,836	18,597,647	18,597,647	394,811	2.17%
County	0	0	0	0	0.00%
	30,315,563	33,206,045	33,206,045	2,890,482	9.53%
<u>Expenditures & Other Uses</u>					
Municipal	33,157,509	37,235,307	37,235,307	4,077,798	12.30%
School	49,443,682	52,931,574	52,931,574	3,487,892	7.05%
County	1,713,824	1,891,816	1,891,816	177,992	10.39%
	84,315,015	92,058,697	92,058,697	7,743,682	9.18%
<u>Net From Property Taxes</u>					
Municipal	21,044,782	22,626,909	22,626,909	1,582,127	7.52%
School	31,240,846	34,333,927	34,333,927	3,093,081	9.90%
County	1,713,824	1,891,816	1,891,816	177,992	10.39%
	53,999,452	58,852,652	58,852,652	4,853,200	8.99%
<u>Tax Rate Valuation</u>					
	2,489,601,314	2,526,945,333	2,526,945,333	37,344,019	1.50%
<u>Tax Rates (per 1,000)</u>					
Municipal	8.45	8.95	8.95	0.50	5.92%
School	12.55	13.59	13.59	1.04	8.29%
County	0.69	0.75	0.75	0.06	8.70%
	21.69	23.29	23.29	1.60	7.38%

**Manager
Impact on
Tax Rate**

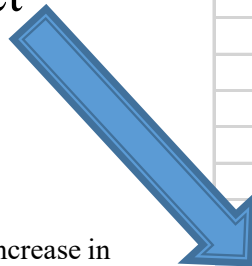
2.31%
4.79%
0.28%
7.38%

2022-23 tax rate



Calculation of tax rate
increases and
associated required
adjustment amount

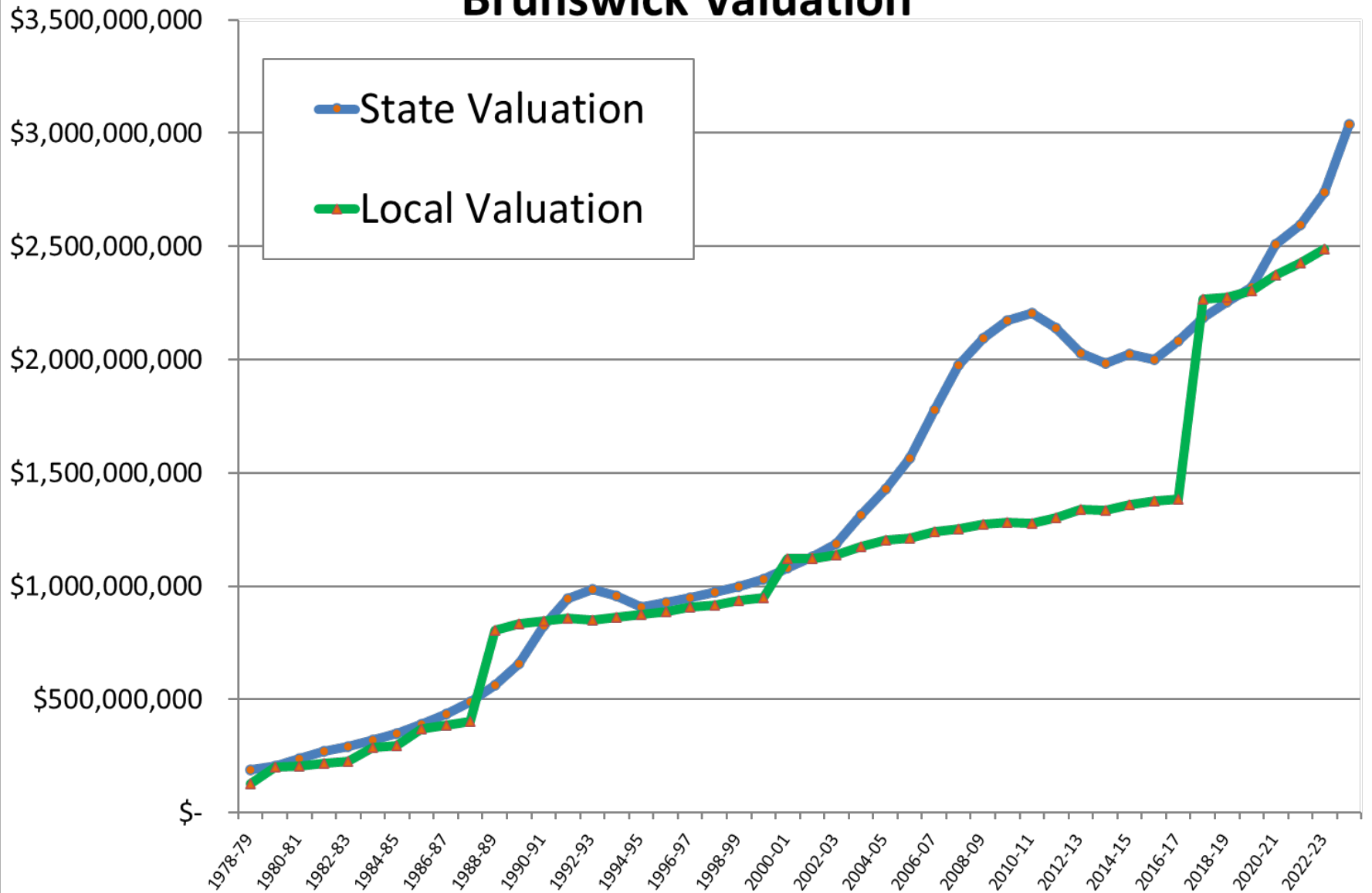
Tax rate
in Manager's 2023-24
proposed budget **



**Includes estimated 1.5% increase in
taxable valuation (approx. \$810,000)
= 1.5% decrease in tax rate

Tax Rate Change By Percentage					
Tax Rate	Tax Rate Increase	Property Tax Raised	Reduction Required	Property Tax Assessed Val. \$250,000	Tax Increase (Decrease)
\$ 21.69	0.00%	\$ 54,809,444	\$ 4,843,208	\$ 5,422.50	\$ -
21.74	0.25%	54,946,468	3,906,184	5,436.06	13.56
21.80	0.50%	55,083,491	3,769,161	5,449.61	27.11
21.85	0.75%	55,220,515	3,632,137	5,463.17	40.67
21.91	1.00%	55,357,539	3,495,113	5,476.73	54.23
21.96	1.25%	55,494,562	3,358,090	5,490.28	67.78
22.02	1.50%	55,631,586	3,221,066	5,503.84	81.34
22.07	1.75%	55,768,610	3,084,042	5,517.39	94.89
22.12	2.00%	55,905,633	2,947,019	5,530.95	108.45
22.18	2.25%	56,042,657	2,809,995	5,544.51	122.01
22.23	2.50%	56,179,680	2,672,972	5,558.06	135.56
22.29	2.75%	56,316,704	2,535,948	5,571.62	149.12
22.34	3.00%	56,453,728	2,398,924	5,585.18	162.68
22.39	3.25%	56,590,751	2,261,901	5,598.73	176.23
22.45	3.50%	56,727,775	2,124,877	5,612.29	189.79
22.50	3.75%	56,864,798	1,987,854	5,625.84	203.34
22.56	4.00%	57,001,822	1,850,830	5,639.40	216.90
22.61	4.25%	57,138,846	1,713,806	5,652.96	230.46
22.67	4.50%	57,275,869	1,576,783	5,666.51	244.01
22.72	4.75%	57,412,893	1,439,759	5,680.07	257.57
22.77	5.00%	57,549,916	1,302,736	5,693.63	271.13
22.83	5.25%	57,686,940	1,165,712	5,707.18	284.68
22.88	5.50%	57,823,964	1,028,688	5,720.74	298.24
22.94	5.75%	57,960,987	891,665	5,734.29	311.79
22.99	6.00%	58,098,011	754,641	5,747.85	325.35
23.05	6.25%	58,235,035	617,617	5,761.41	338.91
23.10	6.50%	58,372,058	480,594	5,774.96	352.46
23.15	6.75%	58,509,082	343,570	5,788.52	366.02
23.21	7.00%	58,646,105	206,547	5,802.08	379.58
23.26	7.25%	58,783,129	69,523	5,815.63	393.13
23.29	7.38%	58,852,557	-	5,822.50	400.00
23.32	7.50%	58,920,153	(67,501)	5,829.19	406.69
23.37	7.75%	59,057,176	(204,524)	5,842.74	420.24
23.43	8.00%	59,194,200	(341,548)	5,856.30	433.80

Brunswick Valuation

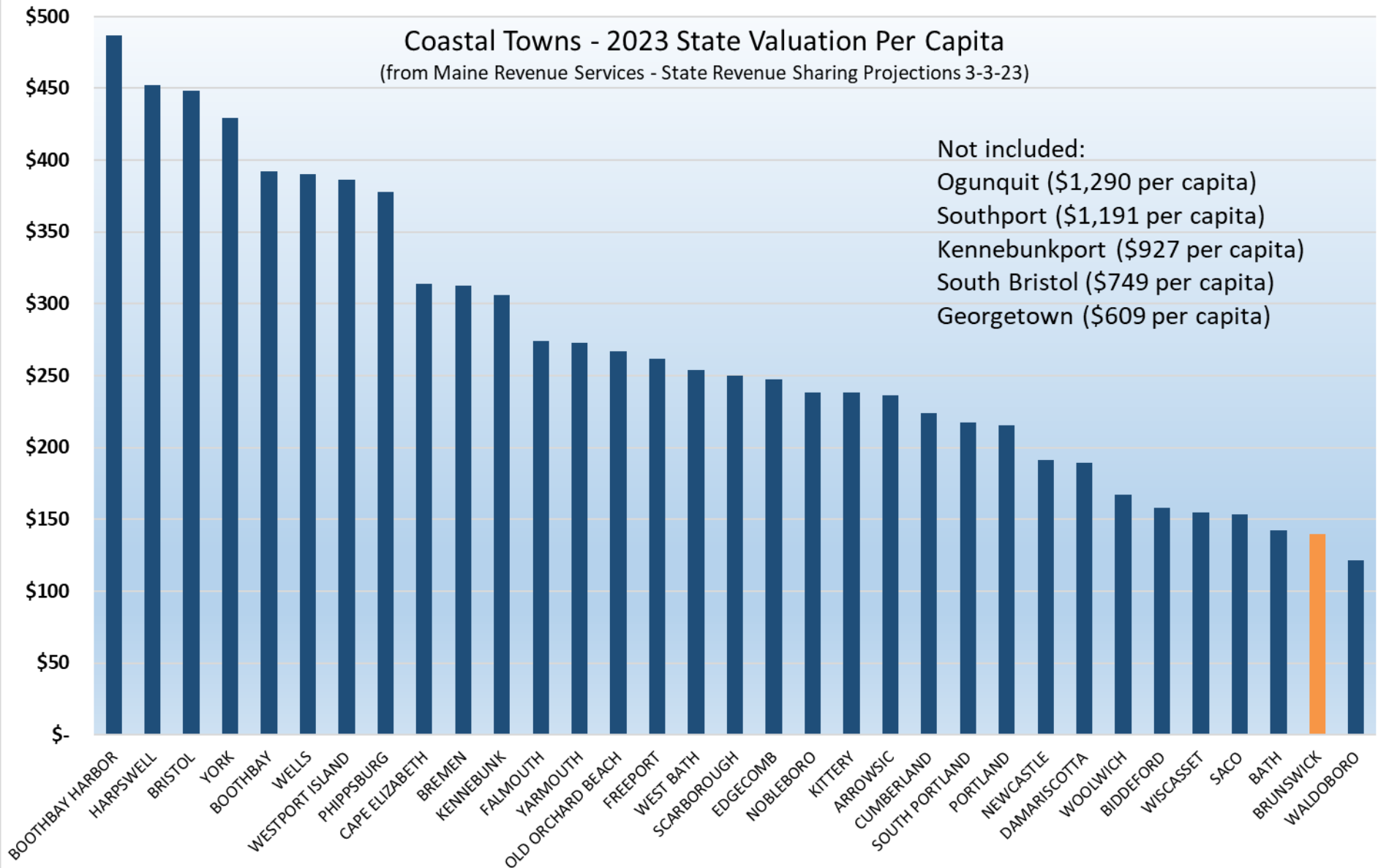


Coastal Towns - 2023 State Valuation Per Capita

(from Maine Revenue Services - State Revenue Sharing Projections 3-3-23)

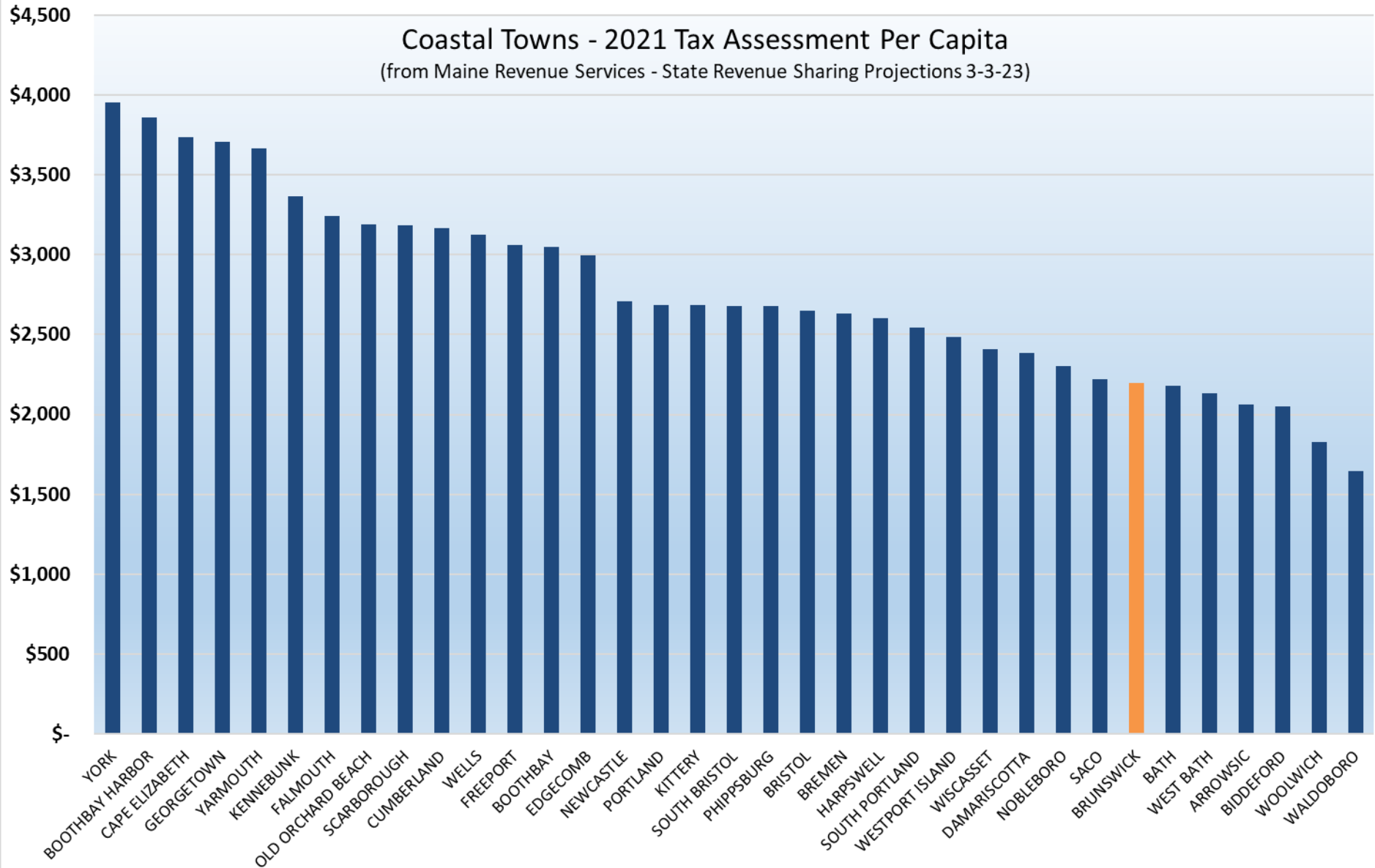
Not included:

Ogunquit (\$1,290 per capita)
Southport (\$1,191 per capita)
Kennebunkport (\$927 per capita)
South Bristol (\$749 per capita)
Georgetown (\$609 per capita)



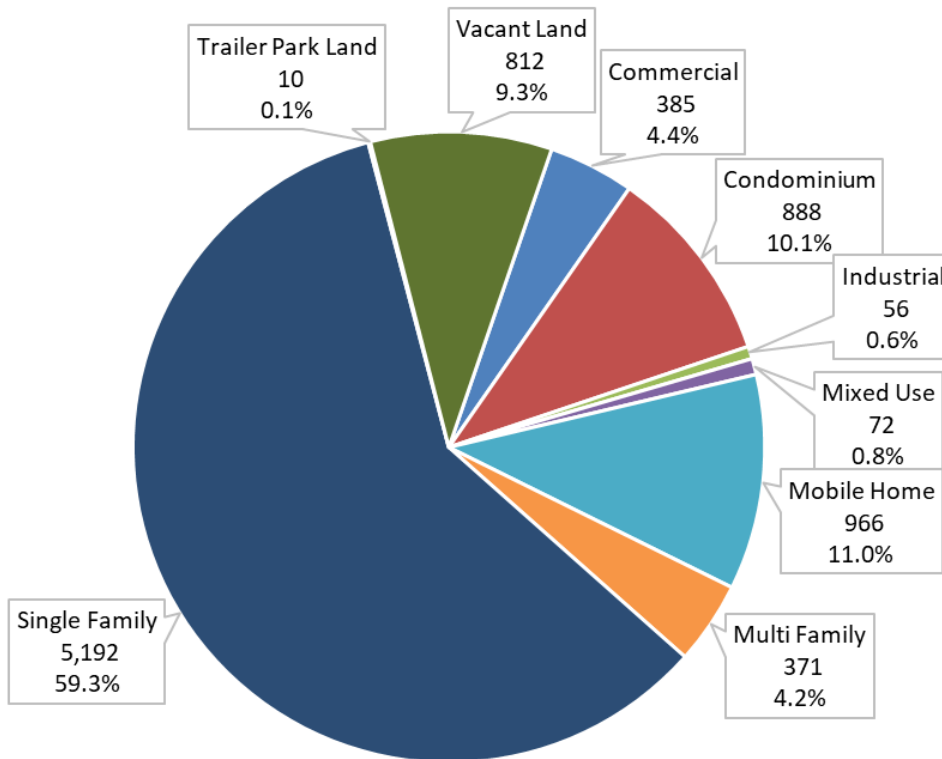
Coastal Towns - 2021 Tax Assessment Per Capita

(from Maine Revenue Services - State Revenue Sharing Projections 3-3-23)

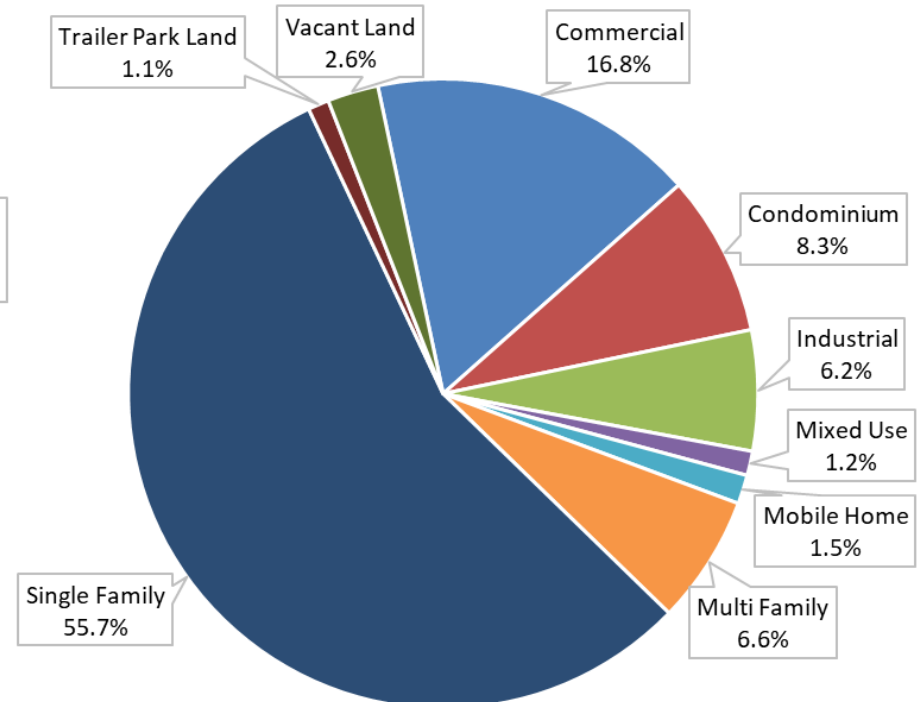


Town of Brunswick – 2022 Tax Commitment

9,733 Total properties
8,752 Taxable properties



2022 Taxable Properties by property class



2022 Taxable Properties - Share of Tax Burden by property class

Town of Brunswick – 2022 Tax Commitment

7,046 taxable single family properties

Mobile Homes: 1,341 homes total

In Park: 1,124 total

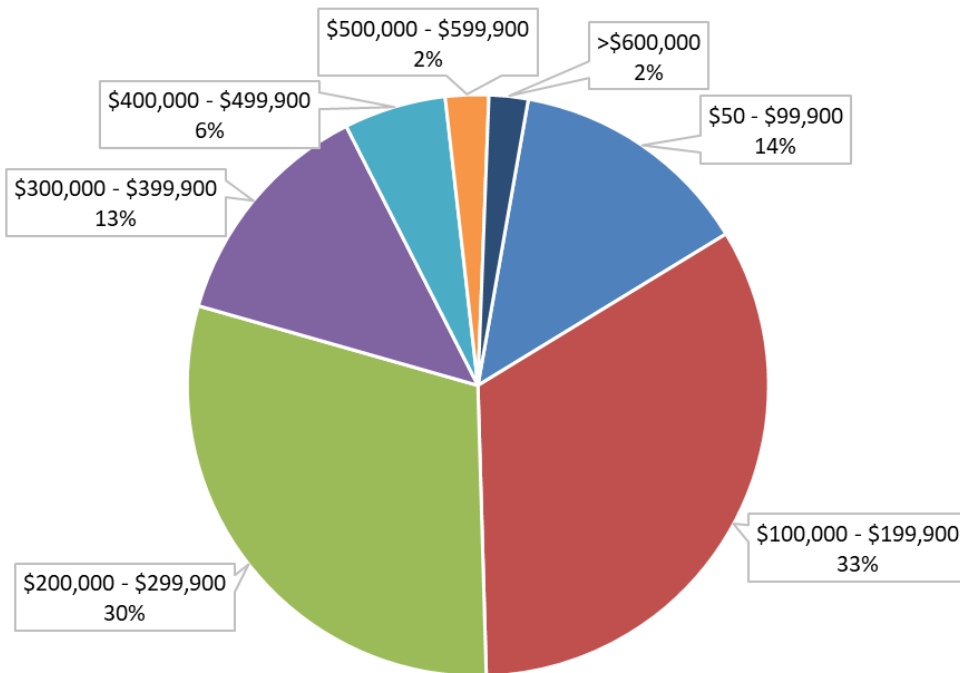
369 homes 100% exempt, collective assessed value of \$5,002,500

Not in Park: 217 total

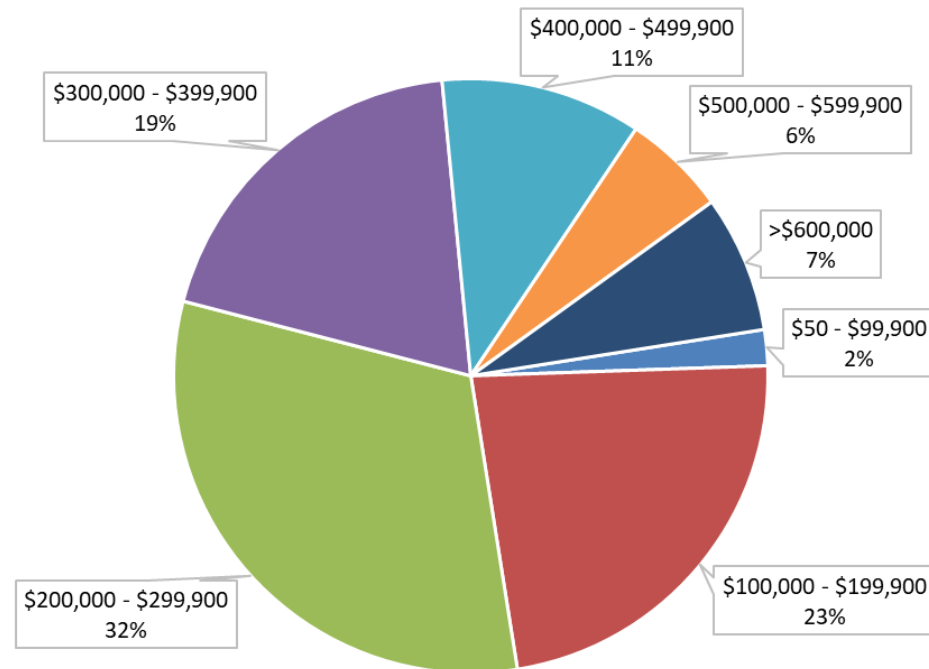
6 homes 100% exempt, collective assessed value of \$131,400

Median taxable single family residence: \$208,900**
2022 tax rate: \$21.69/1,000
Tax bill = \$4,531

**Includes mobile homes



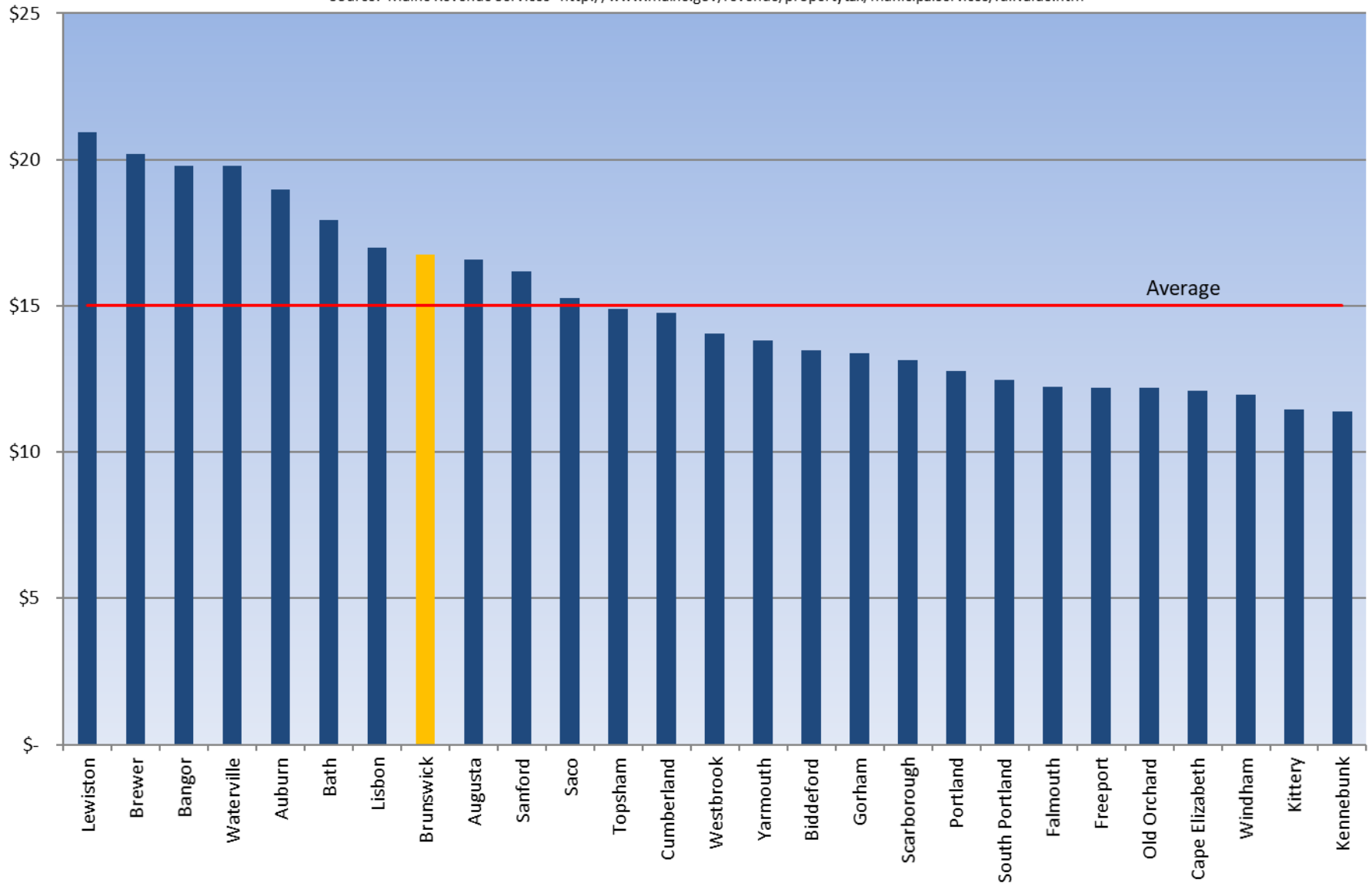
7,046 taxable single family properties by taxable assessed value



7,046 taxable single family properties by share of tax burden

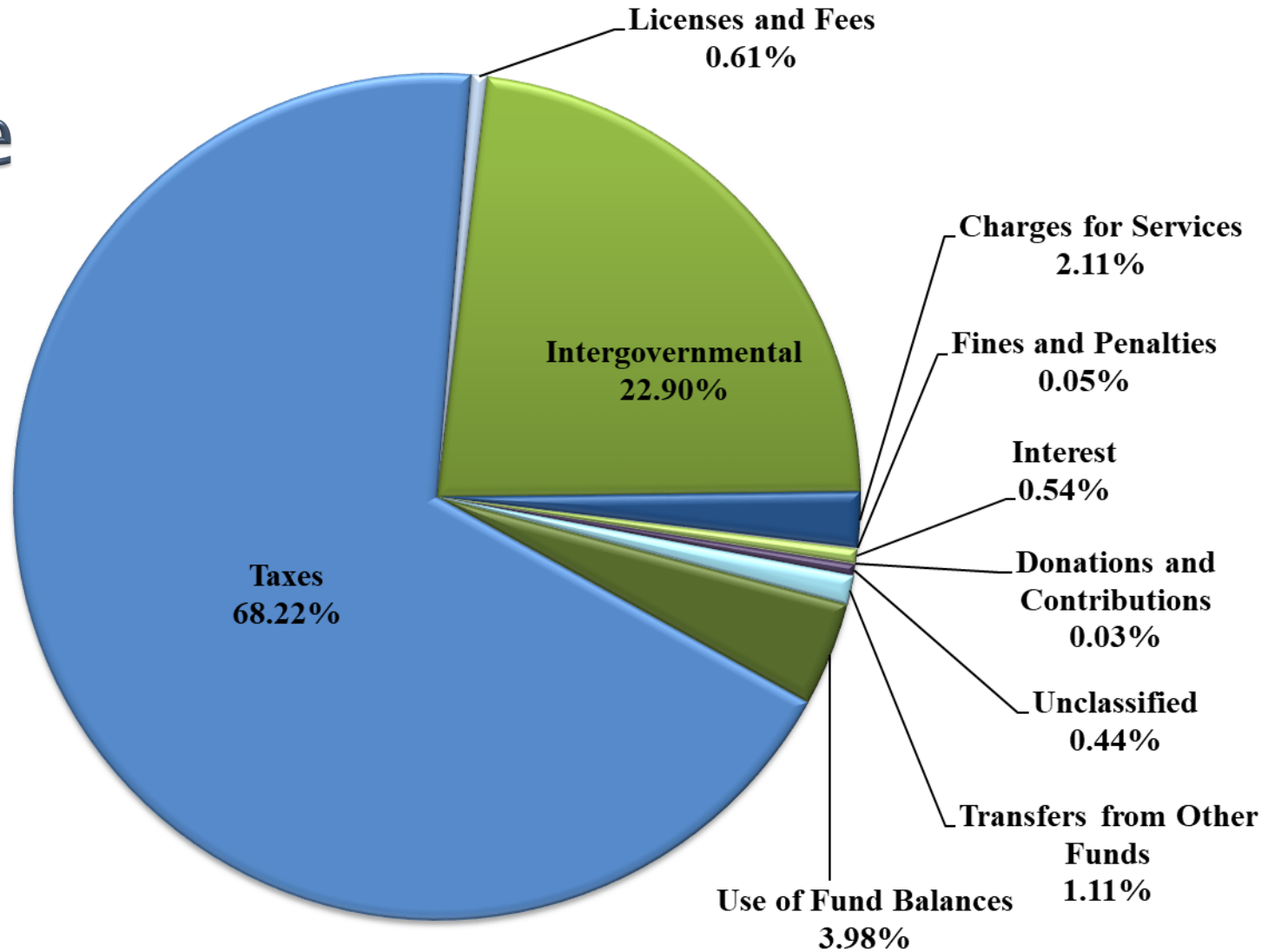
Maine Revenue Services 2021 Full-Value Tax Rates

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

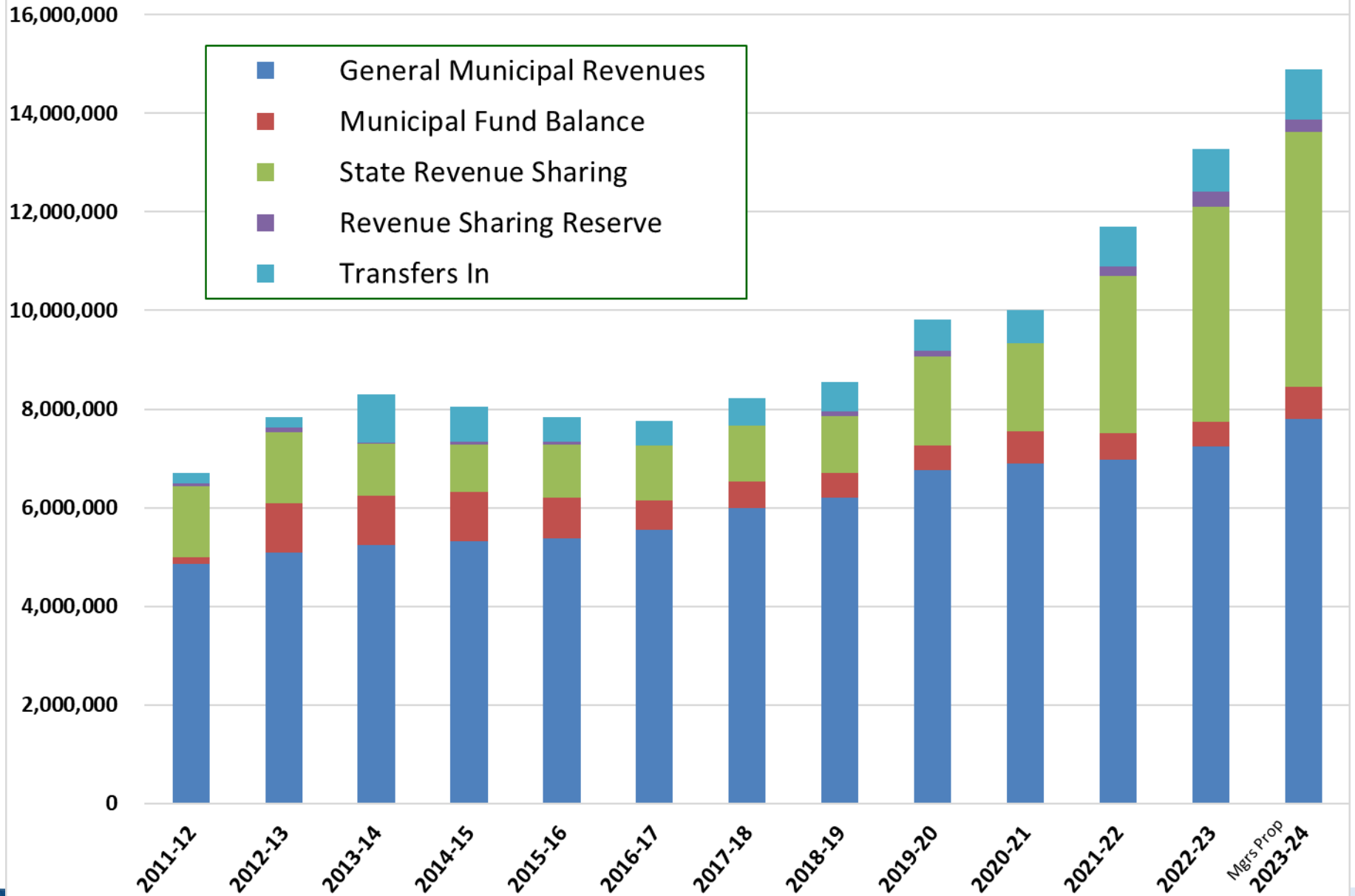


**Town of Brunswick
2023-24 General Fund Budget
Revenues by Source**

Revenue Sources



Municipal Revenues, Other Sources and Use of Fund Balance



Total Non-tax Revenues, Transfers In, and Use of Fund Balance

40,000,000

35,000,000

30,000,000

25,000,000

20,000,000

15,000,000

10,000,000

5,000,000

0



2011-12

2012-13

2013-14

2014-15

2015-16

2016-17

2017-18

2018-19

2019-20

2020-21

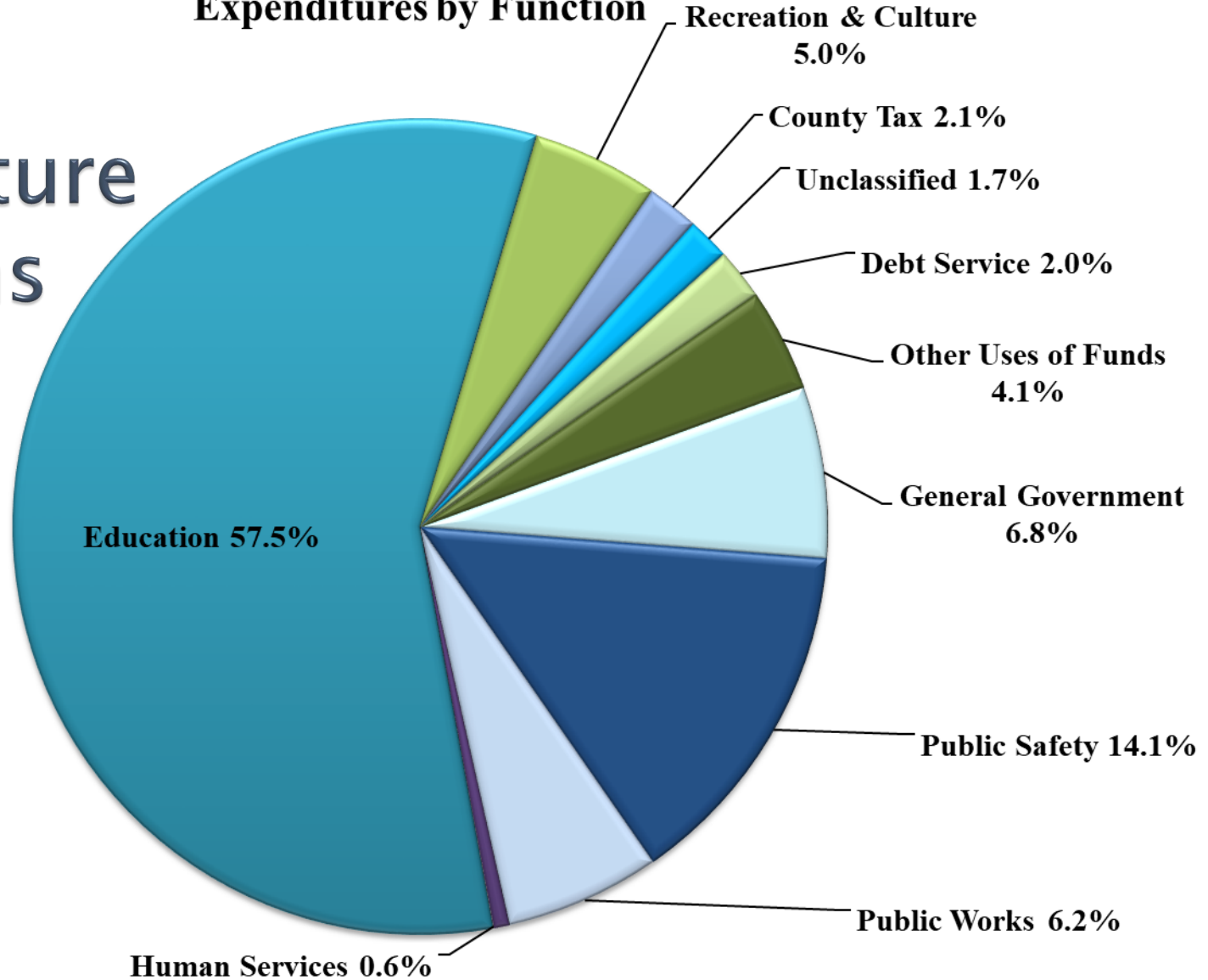
2021-22

2022-23

Mgr's Prop
2023-24

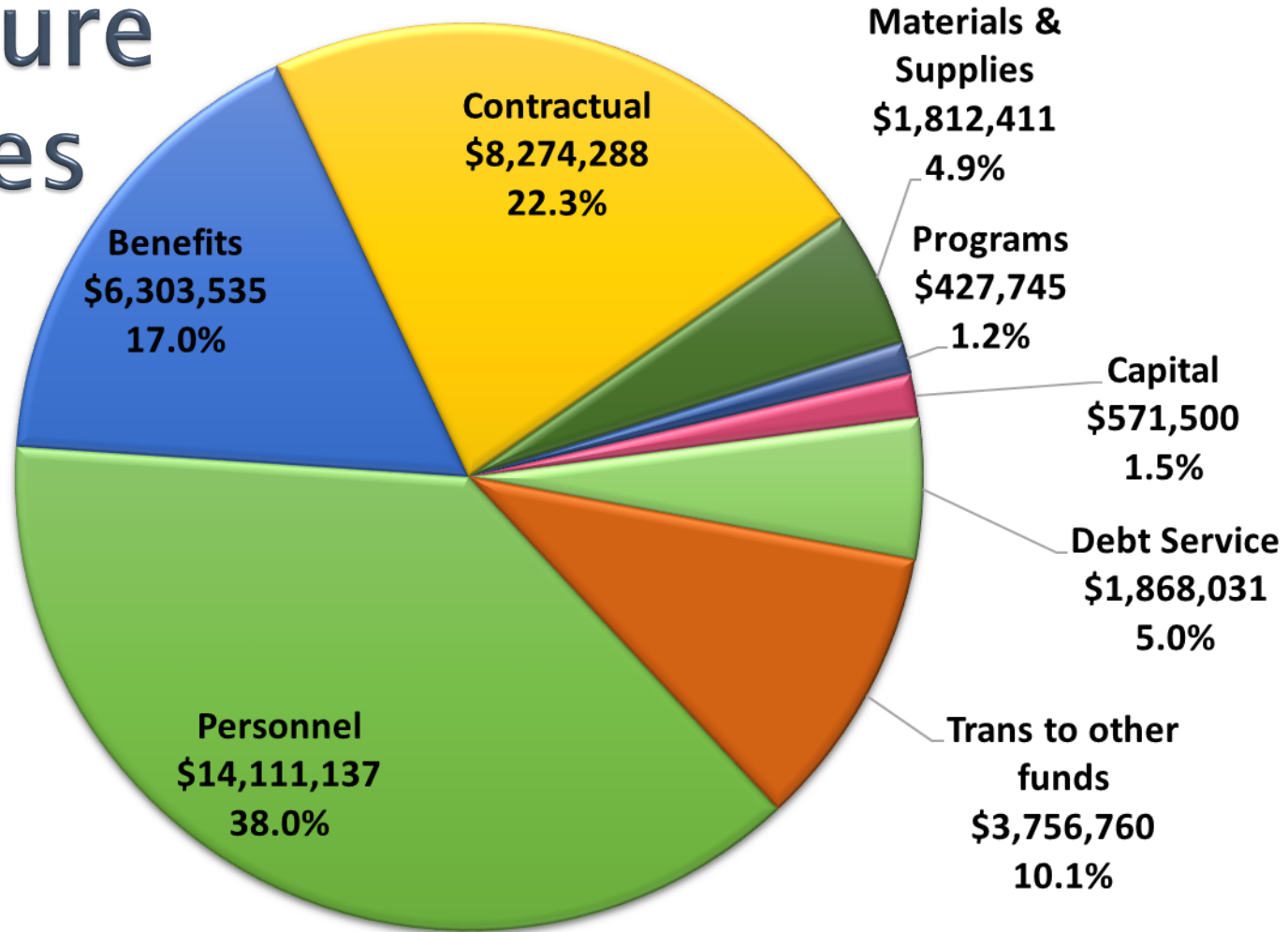
**Town of Brunswick
2023-24 General Fund Budget
Expenditures by Function**

Expenditure Functions

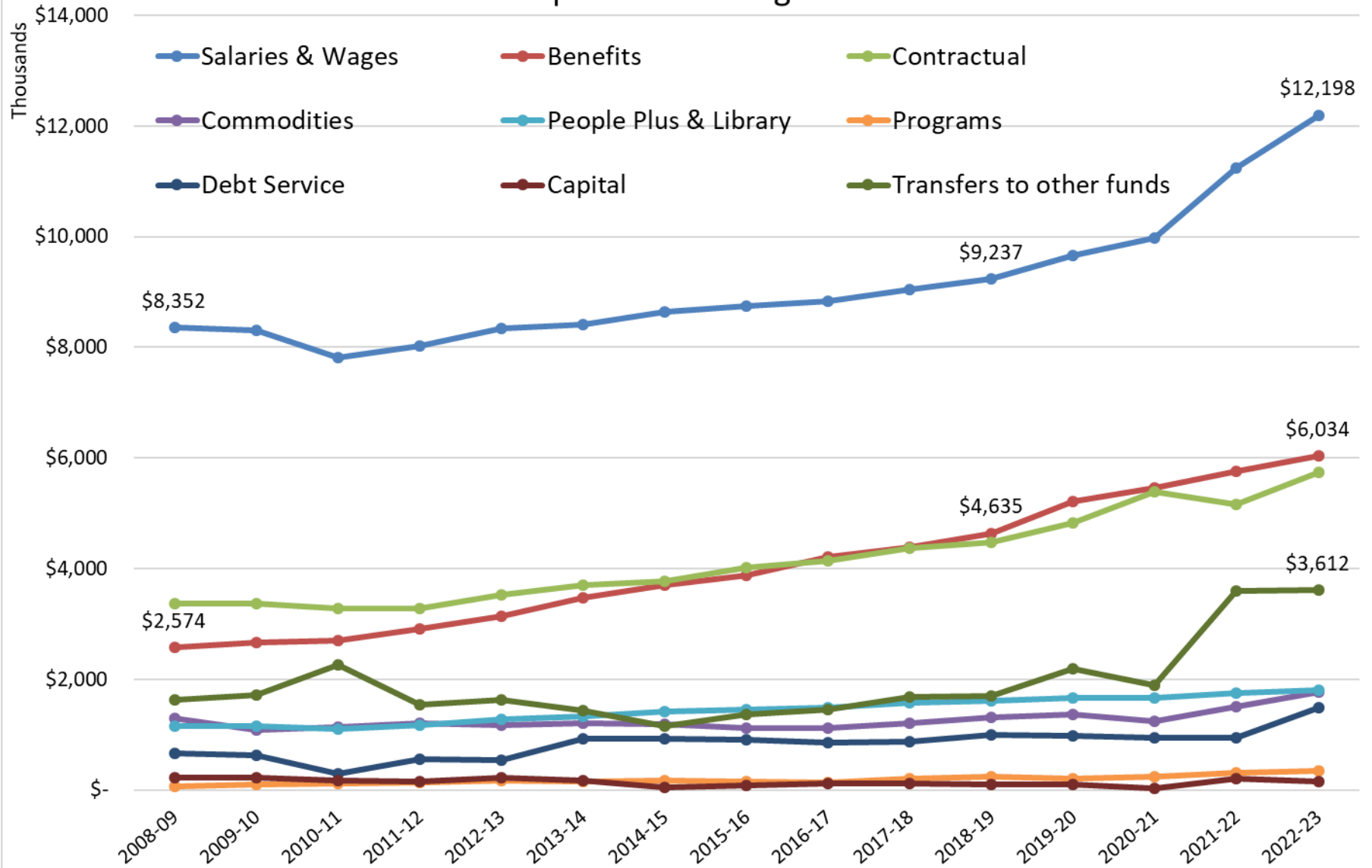


**Town of Brunswick 2023-24 Budget
Municipal Expenditures by Category**

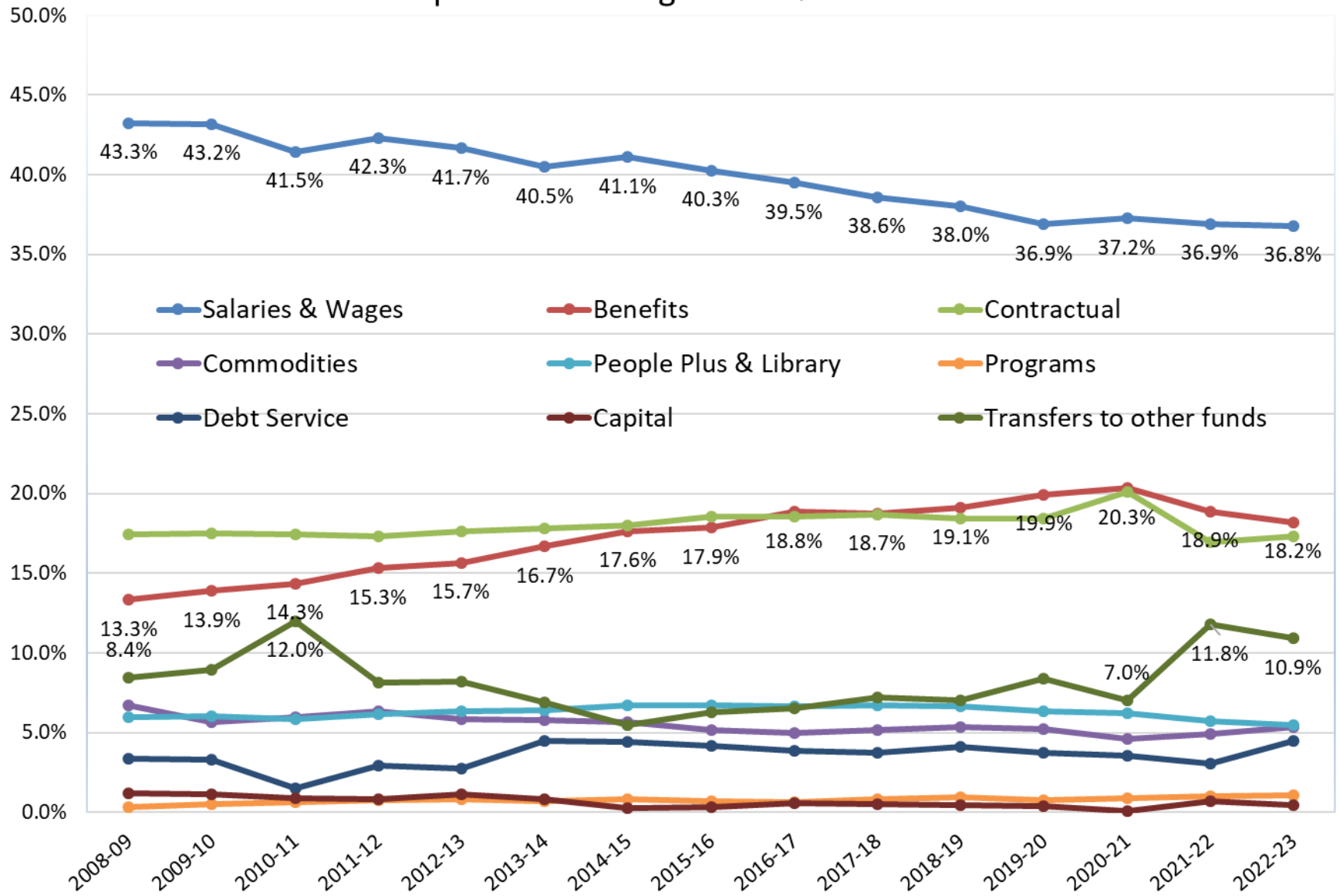
Expenditure Categories



Town of Brunswick Municipal Departments Budget Expenditure Categories

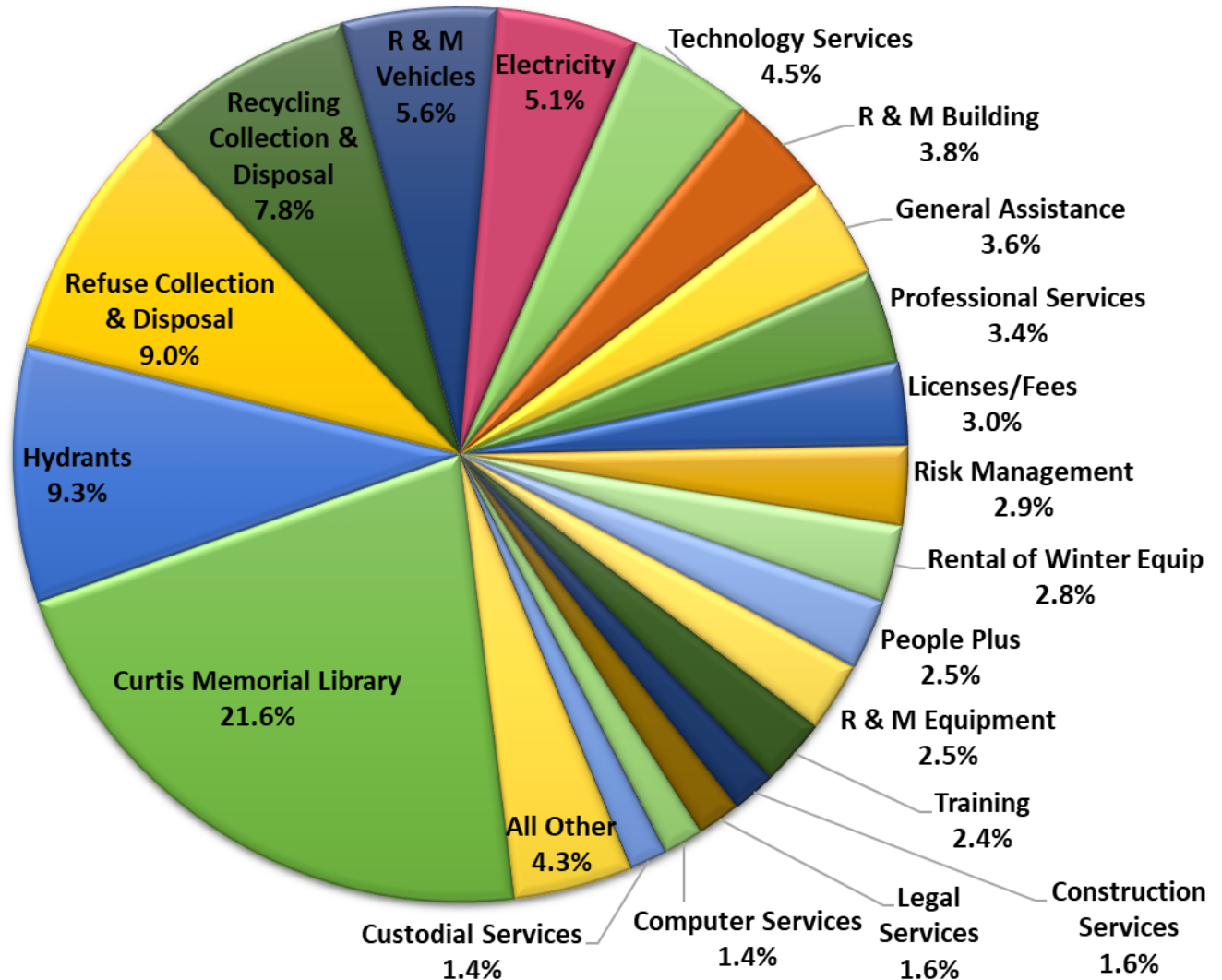


Town of Brunswick Municipal Departments Budget Expenditure Categories as % of total



Town of Brunswick 2023-24 Budget Municipal Expenditures - Contractual Category

Total
Contractual:
\$8,274,288



Municipal Departments

Expenditure Budget by Function

	2022-23	2023-24	Manager's	2023-24	Proposed
	<u>Budget</u>	<u>Department</u>	<u>Adjustments</u>	<u>Manager 1</u>	<u>YOY Change</u>
General Government	\$ 5,451,914	\$ 6,262,854	\$ (10,100)	\$ 6,252,754	\$ 800,840
Public Safety					
Fire	4,880,436	5,139,911	(123,400)	5,016,511	136,075
Police	6,374,319	6,868,316	(117,000)	6,751,316	376,997
Other	1,098,960	1,097,950	100,000	1,197,950	98,990
Public Works	4,909,674	5,741,131	(58,000)	5,683,131	773,457
Human Services	461,456	578,160	-	578,160	116,704
Recreation & Culture	3,874,508	4,599,939	(11,500)	4,588,439	713,931
Unclassified	1,005,370	1,322,255	220,000	1,542,255	536,885
Debt Service	1,489,372	1,868,031	-	1,868,031	378,659
Trans to other funds	<u>3,611,500</u>	<u>3,756,760</u>	<u>-</u>	<u>3,756,760</u>	<u>145,260</u>
	\$ 33,157,509	\$ 37,235,307	\$ -	\$ 37,235,307	\$ 4,077,798