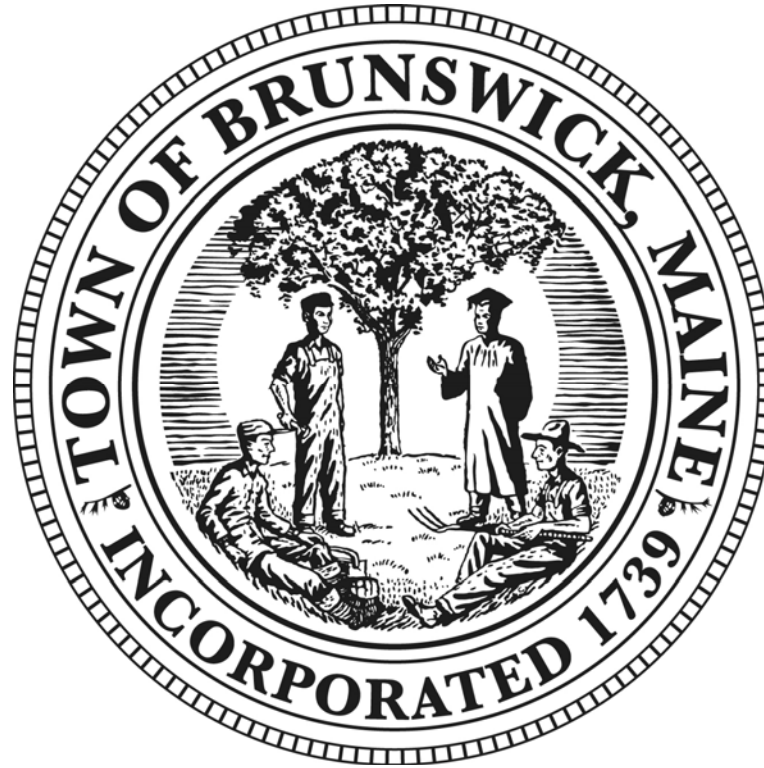


# TOWN OF BRUNSWICK, MAINE



## SUMMARY MUNICIPAL BUDGET 2019-20 *For Adoption*

May 13, 2019

*DRAFT* – This document is not the full budget document. This draft is subject to revision and amendment.

**Town of Brunswick, Maine**  
**Revenue, Expenditure and Tax Comparison**  
**Municipal Budget for July 1, 2019 - June 30, 2020**

	<b>Adopted 2018-19</b>	<b>Department 2019-20</b>	<b>Manager 2019-20</b>	<b>Council 2019-20</b>	<b>Council Increase (Decrease)</b>	<b>Council Increase (Decrease)</b>	
<b><u>Revenues &amp; Other Sources</u></b>							
Municipal (1)	8,268,418	8,665,372	9,077,956	9,207,520	939,102	11.36%	
School (2)	12,651,579	13,351,088	13,351,088	13,381,088	729,509	5.77%	
County	0	0	0	0	0	0.00%	
	<b>20,919,997</b>	<b>22,016,460</b>	<b>22,429,044</b>	<b>22,588,608</b>	<b>1,668,611</b>	<b>7.98%</b>	
<b><u>Expenditures &amp; Other Uses</u></b>							
Municipal	24,288,847	27,093,741	26,026,774	26,050,774	1,761,927	7.25%	
School	38,132,210	40,382,343	40,382,343	40,153,709	2,021,499	5.30%	
County	1,565,279	1,590,123	1,590,123	1,590,123	24,844	1.59%	
	<b>63,986,336</b>	<b>69,066,207</b>	<b>67,999,240</b>	<b>67,794,606</b>	<b>3,808,270</b>	<b>5.95%</b>	
<b><u>Net From Property Taxes</u></b>							
Municipal	16,020,429	18,428,369	16,948,818	16,843,254	822,825	5.14%	
School	25,480,631	27,031,255	27,031,255	26,772,621	1,291,990	5.07%	
County	1,565,279	1,590,123	1,590,123	1,590,123	24,844	1.59%	
	<b>43,066,339</b>	<b>47,049,747</b>	<b>45,570,196</b>	<b>45,205,998</b>	<b>2,139,659</b>	<b>4.97%</b>	
<b><u>Tax Rate Valuation</u></b>	<b>2,276,233,559</b>	<b>2,276,233,559</b>	<b>2,276,233,559</b>	<b>2,276,233,559</b>	<b>(0)</b>	<b>0.00%</b>	
<b><u>Tax Rates (per 1,000)</u></b>							
Municipal	7.04	8.10	7.45	7.40	0.36	5.11%	<b>Impact on Tax Rate</b> 1.92%
School	11.19	11.88	11.88	11.76	0.57	5.09%	3.00%
County	0.69	0.70	0.70	0.70	0.01	1.45%	0.05%
	<b>18.92</b>	<b>20.67</b>	<b>20.02</b>	<b>19.86</b>	<b>0.94</b>	<b>4.97%</b>	<b>4.97%</b>

	<b>Adopted 2018-19</b>	<b>Department 2019-20</b>	<b>Manager 2019-20</b>	<b>Council 2019-20</b>	<b>Council Increase (Decrease)</b>	<b>Council Increase (Decrease)</b>
<b><u>Property Tax Revenue Calculation</u></b>						
<b><u>Taxable Valuation (Net of Homestead &amp; BETE)</u></b>	<b>2,183,364,700</b>	<b>2,183,364,700</b>	<b>2,183,364,700</b>	<b>2,183,364,700</b>	<b>0</b>	<b>0.00%</b>
Tax Rate per (1,000)	18.92	20.67	20.02	19.86	0.94	4.97%
<b>Property Tax Commitment</b>	<b>41,309,260</b>	<b>45,130,148</b>	<b>43,710,961</b>	<b>43,361,623</b>	<b>2,052,363</b>	<b>4.97%</b>
<b><u>Homestead Reimbursement Calculation</u></b>						
Homestead Exempt Value	89,013,200	89,013,200	89,013,200	89,013,200	0	0.00%
Homestead Reimbursement %	62.50%	62.50%	62.50%	62.50%	0	0.00%
Homestead Reimbursement	1,052,581	1,149,939	1,113,778	1,104,876	52,295	4.97%
<b><u>BETE Reimbursement</u></b>						
BETE Value	70,456,600	70,456,600	70,456,600	70,456,600	0	0.00%
BETE Reimbursement %	52.85%	52.85%	52.85%	52.85%	(0)	0.00%
BETE Reimbursement	704,498	769,660	745,457	739,499	35,001	4.97%
<b>Total From Property Taxes</b>	<b>43,066,339</b>	<b>47,049,747</b>	<b>45,570,196</b>	<b>45,205,998</b>	<b>2,139,659</b>	<b>4.97%</b>
Notes:						
(1) Includes:						
General Municipal Revenues	6,213,175	6,498,948	6,665,691	6,770,691	557,516	8.97%
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	(8,607)	2,824	(1,335)	11,229	19,836	(230.46%)
Use of Fund Balance	500,000	500,000	500,000	500,000	0	0.00%
State Revenue Sharing & Balance	1,238,850	1,300,000	1,550,000	1,562,000	323,150	26.08%
Other Sources	600,000	638,600	638,600	638,600	38,600	6.43%
	<b>8,268,418</b>	<b>8,665,372</b>	<b>9,077,956</b>	<b>9,207,520</b>	<b>939,102</b>	<b>11.36%</b>
(2) Includes:						
General Education Revenues	10,040,215	11,239,724	11,239,724	11,269,724	1,229,509	12.25%
Education Balances	2,611,364	2,111,364	2,111,364	2,111,364	(500,000)	(19.15%)
	<b>12,651,579</b>	<b>13,351,088</b>	<b>13,351,088</b>	<b>13,381,088</b>	<b>729,509</b>	<b>5.77%</b>

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

	2017-18 Actual	2018-19 Budget	2018-19 Adjustments	2018-19 Adjusted	2018-19 Estimated	2019-20 Department	2019-20 Manager	2019-20 Council	Council Increase/ (Decrease)
<b><u>Taxes</u></b>									
Real and Personal Property	41,362,824	42,782,732	-	42,782,732	41,233,534	46,777,571	45,293,861	44,942,227	2,159,495
Interest on Delinquent Taxes	91,038	86,000	-	86,000	79,000	82,000	82,000	82,000	(4,000)
Tax Lien Costs	15,866	15,000	-	15,000	14,500	14,000	14,000	14,000	(1,000)
Payment in Lieu of Taxes	255,321	250,000	-	250,000	395,000	300,000	380,000	380,000	130,000
Auto Excise Tax	3,591,504	3,300,000	-	3,300,000	3,650,000	3,400,000	3,450,000	3,490,000	190,000
Watercraft Excise Tax	22,944	25,000	-	25,000	23,000	24,000	24,000	24,000	(1,000)
Aircraft Excise Tax	4,363	2,800	-	2,800	5,000	3,000	3,000	3,000	200
	<b>45,343,860</b>	<b>46,461,532</b>	-	<b>46,461,532</b>	<b>45,400,034</b>	<b>50,600,571</b>	<b>49,246,861</b>	<b>48,935,227</b>	<b>2,473,695</b>
<b><u>Licenses and Fees</u></b>									
Finance Department	26,895	22,000	-	22,000	29,000	24,000	24,000	24,000	2,000
Codes Enforcement	263,813	235,000	-	235,000	368,000	315,757	302,500	317,500	82,500
Town Clerk	166,913	158,365	-	158,365	162,590	165,525	165,525	165,525	7,160
Planning & Development	49,986	28,000	-	28,000	39,000	44,493	44,493	44,493	16,493
Fire Department	1,795	2,000	-	2,000	1,500	2,000	2,000	2,000	-
Police Department	851	700	-	700	700	700	700	700	-
Public Works	31,970	21,000	-	21,000	30,000	30,000	30,000	30,000	9,000
	<b>542,223</b>	<b>467,065</b>	-	<b>467,065</b>	<b>630,790</b>	<b>582,475</b>	<b>569,218</b>	<b>584,218</b>	<b>117,153</b>
<b><u>Intergovernmental</u></b>									
State Revenue Sharing	1,159,148	1,138,850	-	1,138,850	1,211,641	1,300,000	1,450,000	1,450,000	311,150
Public Safety	-	-	-	-	66,943	-	-	-	-
Public Works	204,128	200,000	-	200,000	203,242	200,000	200,000	200,000	-
Parks & Recreation	9,999	9,999	-	9,999	9,999	9,999	9,999	9,999	-
Other Municipal	84,347	71,200	-	71,200	105,529	86,400	86,400	86,400	15,200
Education Subsidy	10,542,828	9,858,866	-	9,858,866	9,858,866	11,058,375	11,058,375	11,058,375	1,199,509
	<b>12,000,450</b>	<b>11,278,915</b>	-	<b>11,278,915</b>	<b>11,456,220</b>	<b>12,654,774</b>	<b>12,804,774</b>	<b>12,804,774</b>	<b>1,525,859</b>

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

	2017-18 Actual	2018-19 Budget	2018-19 Adjustments	2018-19 Adjusted	2018-19 Estimated	2019-20 Department	2019-20 Manager	2019-20 Council	Council Increase/ (Decrease)
<b><u>Charges for Services</u></b>									
Auto registration	52,577	50,000	-	50,000	51,000	50,000	50,000	50,000	-
Boat, ATV, snowmobile registration	1,622	1,500	-	1,500	1,600	1,500	1,500	1,500	-
Property Rental	3,400	2,700	-	2,700	3,200	3,200	3,200	3,200	500
Emergency medical services	1,076,058	900,000	-	900,000	1,000,000	900,000	950,000	1,000,000	100,000
Fire department	2,216	1,000	-	1,000	2,000	1,500	1,500	1,500	500
Police department	99,920	100,500	-	100,500	100,500	101,200	101,200	101,200	700
Dispatch services	152,270	152,516	-	152,516	152,516	157,195	157,195	157,195	4,679
Public works	1,342	-	-	-	1,500	-	-	-	-
Recycling	24,278	15,000	-	15,000	15,000	15,000	15,000	15,000	-
Education - tuition, transportation	105,235	98,349	-	98,349	98,349	98,349	98,349	128,349	30,000
	<b>1,518,918</b>	<b>1,321,565</b>	<b>-</b>	<b>1,321,565</b>	<b>1,425,665</b>	<b>1,327,944</b>	<b>1,377,944</b>	<b>1,457,944</b>	<b>136,379</b>
<b><u>Fines and Penalties</u></b>									
Town clerk	7,220	6,995	-	6,995	6,995	6,995	6,995	6,995	-
Fire department	500	1,100	-	1,100	600	1,000	1,000	1,000	(100)
Police department	42,795	31,400	-	31,400	31,000	30,400	30,400	30,400	(1,000)
	<b>50,515</b>	<b>39,495</b>	<b>-</b>	<b>39,495</b>	<b>38,595</b>	<b>38,395</b>	<b>38,395</b>	<b>38,395</b>	<b>(1,100)</b>
<b><u>Interest</u></b>									
Interest earned	339,454	215,000	-	215,000	275,000	220,000	220,000	220,000	5,000
	<b>339,454</b>	<b>215,000</b>	<b>-</b>	<b>215,000</b>	<b>275,000</b>	<b>220,000</b>	<b>220,000</b>	<b>220,000</b>	<b>5,000</b>
<b><u>Donations and Contributions</u></b>									
From BDC	30,000	25,000	-	25,000	25,000	25,000	25,000	25,000	-
	<b>30,000</b>	<b>25,000</b>	<b>-</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>

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

	2017-18 Actual	2018-19 Budget	2018-19 Adjustments	2018-19 Adjusted	2018-19 Estimated	2019-20 Department	2019-20 Manager	2019-20 Council	Council Increase/ (Decrease)
<b><u>Unclassified</u></b>									
Cable TV franchise fees	292,008	275,000	-	275,000	284,000	275,000	275,000	275,000	-
Municipal miscellaneous	81,156	8,400	-	8,400	31,335	9,084	9,084	9,084	684
Education miscellaneous	155,162	83,000	-	83,000	83,000	83,000	83,000	83,000	-
Other	68,985	-	-	-	27,684	-	-	-	-
	<b>597,311</b>	<b>366,400</b>	-	<b>366,400</b>	<b>426,019</b>	<b>367,084</b>	<b>367,084</b>	<b>367,084</b>	<b>684</b>
<b><u>Other Sources</u></b>									
Sale of assets	14,876	-	-	-	5,500	-	-	-	-
Transfers from other funds	506,389	600,000	-	600,000	600,000	638,600	638,600	638,600	38,600
	<b>521,265</b>	<b>600,000</b>	-	<b>600,000</b>	<b>605,500</b>	<b>638,600</b>	<b>638,600</b>	<b>638,600</b>	<b>38,600</b>
<b><u>Use of Fund Balances</u></b>									
Unassigned Fund Balance	-	500,000	30,000	530,000	-	500,000	500,000	500,000	-
Encumbrances	-	-	43,344	43,344	-	-	-	-	-
State Revenue Sharing Balance	-	100,000	-	100,000	-	-	100,000	112,000	12,000
Restricted Fund Balances - Education	-	2,611,364	-	2,611,364	-	2,111,364	2,111,364	2,111,364	(500,000)
	-	<b>3,211,364</b>	<b>73,344</b>	<b>3,284,708</b>	-	<b>2,611,364</b>	<b>2,711,364</b>	<b>2,723,364</b>	<b>(488,000)</b>
<b>Total Revenues, Other Sources and Use of Fund Balances</b>	<b>60,943,996</b>	<b>63,986,336</b>	<b>73,344</b>	<b>64,059,680</b>	<b>60,282,823</b>	<b>69,066,207</b>	<b>67,999,240</b>	<b>67,794,606</b>	<b>3,808,270</b>

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

	<b>2017-18 Expended</b>	<b>2018-19 Budget</b>	<b>2018-19 Adjustments</b>	<b>2018-19 Available</b>	<b>2018-19 Est Expended</b>	<b>2019-20 Department</b>	<b>2019-20 Manager</b>	<b>2019-20 Council</b>	<b>Council Increase/ (Decrease)</b>
<b><u>General Government</u></b>									
Administration	557,183	656,543	-	656,543	649,300	595,913	595,913	595,913	(60,630)
Finance	725,739	751,978	-	751,978	751,031	774,536	774,536	774,536	22,558
Technology Services	381,260	391,199	-	391,199	390,593	391,536	355,386	355,386	(35,813)
Municipal Officers	84,342	89,415	-	89,415	85,166	237,915	237,915	237,915	148,500
Town Hall Building	174,900	177,899	-	177,899	160,800	177,899	177,899	177,899	-
Risk Management	440,245	490,172	-	490,172	460,779	505,005	505,005	505,005	14,833
Cable TV	73,970	86,555	-	86,555	85,841	92,001	92,001	92,001	5,446
Assessing	272,648	297,333	625	297,958	269,754	299,905	299,905	299,905	2,572
Town Clerk & Elections	319,574	365,102	-	365,102	357,664	401,760	401,760	401,760	36,658
Engineering	-	-	-	-	-	256,566	256,566	256,566	256,566
Planning	498,600	570,612	8,272	578,884	563,726	627,392	627,392	627,392	188,122
Economic Development	117,726	128,139	-	128,139	99,530	129,906	129,906	129,906	1,767
	<b>3,646,187</b>	<b>4,004,947</b>	<b>8,897</b>	<b>4,013,844</b>	<b>3,874,184</b>	<b>4,490,334</b>	<b>4,454,184</b>	<b>4,454,184</b>	<b>580,579</b>
<b><u>Public Safety</u></b>									
Fire Department	3,338,870	3,450,611	-	3,450,611	3,411,515	3,933,285	3,837,278	3,837,278	386,667
Central Fire Station	27,942	46,500	-	46,500	31,275	46,600	46,600	46,600	100
Emerson Fire Station	51,567	61,225	-	61,225	54,350	61,675	61,675	61,675	450
Police Department	3,706,257	4,077,318	-	4,077,318	3,951,338	4,457,148	4,397,148	4,397,148	319,830
Emergency Services Dispatch	791,755	848,903	-	848,903	782,716	958,791	927,827	927,827	78,924
Police Station Building	74,223	112,098	-	112,098	111,151	114,619	114,619	114,619	2,521
Marine Resources	132,655	221,839	-	221,839	168,125	120,082	120,082	120,082	(101,757)
Streetlights	209,467	220,000	-	220,000	202,000	216,000	216,000	216,000	(4,000)
Traffic Signals	29,740	31,600	-	31,600	32,200	32,500	32,500	32,500	900
Fire Suppression (Hydrants)	448,226	493,500	-	493,500	499,000	550,000	550,000	550,000	56,500
Emergency Management	1,278	2,000	-	2,000	1,500	2,000	2,000	2,000	-
	<b>8,811,980</b>	<b>9,565,594</b>	<b>-</b>	<b>9,565,594</b>	<b>9,245,170</b>	<b>10,492,700</b>	<b>10,305,729</b>	<b>10,305,729</b>	<b>740,135</b>

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

	<b>2017-18 Expended</b>	<b>2018-19 Budget</b>	<b>2018-19 Adjustments</b>	<b>2018-19 Available</b>	<b>2018-19 Est Expended</b>	<b>2019-20 Department</b>	<b>2019-20 Manager</b>	<b>2019-20 Council</b>	<b>Council Increase/ (Decrease)</b>
<b><u>Public Works</u></b>									
Administration	450,173	586,058	-	586,058	495,725	375,620	361,004	361,004	(225,054)
General Maintenance	1,706,162	1,839,369	-	1,839,369	1,702,720	1,982,842	1,882,842	1,882,842	43,473
Refuse Collection & Disposal	620,847	658,040	-	658,040	632,647	654,554	654,554	654,554	(3,486)
Recycling	328,342	341,717	-	341,717	329,368	479,491	479,491	479,491	137,774
Central Garage	728,471	739,838	-	739,838	716,936	742,785	742,785	742,785	2,947
	<b>3,833,995</b>	<b>4,165,022</b>	-	<b>4,165,022</b>	<b>3,877,396</b>	<b>4,235,292</b>	<b>4,120,676</b>	<b>4,120,676</b>	<b>(44,346)</b>
<b><u>Human Services</u></b>									
General Assistance	160,510	180,999	-	180,999	184,224	195,411	195,411	195,411	14,412
Health & Social Services	2,838	2,826	-	2,826	2,823	2,836	2,836	2,836	10
	<b>163,348</b>	<b>183,825</b>	-	<b>183,825</b>	<b>187,047</b>	<b>198,247</b>	<b>198,247</b>	<b>198,247</b>	<b>14,422</b>
<b><u>Education</u></b>									
School Department	35,802,547	38,132,210	-	38,132,210	36,727,864	40,382,343	40,382,343	40,153,709	2,021,499
	<b>35,802,547</b>	<b>38,132,210</b>	-	<b>38,132,210</b>	<b>36,727,864</b>	<b>40,382,343</b>	<b>40,382,343</b>	<b>40,153,709</b>	<b>2,021,499</b>
<b><u>Recreation &amp; Culture</u></b>									
Recreation Administration	441,678	455,309	-	455,309	449,488	471,504	471,504	471,504	16,195
Buildings & Grounds Maintenance	776,354	895,868	48,593	944,461	864,629	1,054,139	984,929	984,929	89,061
Recreation Building	216,391	211,729	17,995	229,724	216,855	248,877	248,877	248,877	37,148
Teen Center	17,000	17,525	-	17,525	17,525	20,000	18,051	18,051	526
People Plus Center	128,648	132,750	-	132,750	132,750	156,000	136,553	136,553	3,803
Curtis Memorial Library	1,437,924	1,484,360	-	1,484,360	1,479,360	1,598,225	1,528,441	1,533,441	49,081
	<b>3,017,995</b>	<b>3,197,541</b>	<b>66,588</b>	<b>3,264,129</b>	<b>3,160,607</b>	<b>3,548,745</b>	<b>3,388,355</b>	<b>3,393,355</b>	<b>195,814</b>



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

	<b>2017-18 Expended</b>	<b>2018-19 Budget</b>	<b>2018-19 Adjustments</b>	<b>2018-19 Available</b>	<b>2018-19 Est Expended</b>	<b>2019-20 Department</b>	<b>2019-20 Manager</b>	<b>2019-20 Council</b>	<b>Council Increase/ (Decrease)</b>
<b><u>County Tax</u></b>	1,517,700	1,565,279	-	1,565,279	1,565,279	1,590,123	1,590,123	1,590,123	24,844
	<b>1,517,700</b>	<b>1,565,279</b>	<b>-</b>	<b>1,565,279</b>	<b>1,565,279</b>	<b>1,590,123</b>	<b>1,590,123</b>	<b>1,590,123</b>	<b>24,844</b>
<b><u>Unclassified</u></b>									
Promotion & Development	231,419	284,094	(641)	283,453	278,492	287,840	282,840	282,840	(1,254)
Additional School Assistance	10,000	10,000	-	10,000	10,000	10,000	10,000	10,000	-
Cemetery Care	2,677	3,000	-	3,000	2,000	3,200	3,200	3,200	200
Contingency Reserve	(113,559)	181,408	(6,000)	175,408	(100,000)	200,000	200,000	219,000	37,592
	<b>130,537</b>	<b>478,502</b>	<b>(6,641)</b>	<b>471,861</b>	<b>190,492</b>	<b>501,040</b>	<b>496,040</b>	<b>515,040</b>	<b>36,538</b>
<b><u>Debt Service</u></b>									
Principal & Interest Payments	873,286	992,458	-	992,458	992,458	1,054,383	970,543	970,543	(21,915)
	<b>873,286</b>	<b>992,458</b>	<b>-</b>	<b>992,458</b>	<b>992,458</b>	<b>1,054,383</b>	<b>970,543</b>	<b>970,543</b>	<b>(21,915)</b>
<b>Total Expenditures</b>	<b>57,797,575</b>	<b>62,285,378</b>	<b>68,844</b>	<b>62,354,222</b>	<b>59,820,498</b>	<b>66,493,207</b>	<b>65,906,240</b>	<b>65,701,606</b>	<b>3,547,570</b>
<b><u>Other Uses of Funds</u></b>									
To Other Funds - Special Revenue	4,500	-	4,500	4,500	4,500	-	70,000	70,000	70,000
To Other Funds - Capital	2,042,910	1,475,958	-	1,475,958	1,475,958	2,348,000	1,798,000	1,798,000	322,042
To Other Funds - Enterprise	225,000	225,000	-	225,000	225,000	225,000	225,000	225,000	-
<b>Total Other Uses</b>	<b>2,272,410</b>	<b>1,700,958</b>	<b>4,500</b>	<b>1,705,458</b>	<b>1,705,458</b>	<b>2,573,000</b>	<b>2,093,000</b>	<b>2,093,000</b>	<b>392,042</b>
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>60,069,985</b>	<b>63,986,336</b>	<b>73,344</b>	<b>64,059,680</b>	<b>61,525,956</b>	<b>69,066,207</b>	<b>67,999,240</b>	<b>67,794,606</b>	<b>3,939,612</b>

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

	<b>2017-18 Expended</b>	<b>2018-19 Budget</b>	<b>2018-19 Adjustments</b>	<b>2018-19 Available</b>	<b>2018-19 Est Expended</b>	<b>2019-20 Department</b>	<b>2019-20 Manager</b>	<b>2019-20 Council</b>	<b>Council Increase/ (Decrease)</b>
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>60,069,985</b>	<b>63,986,336</b>	<b>73,344</b>	<b>64,059,680</b>	<b>61,525,956</b>	<b>69,066,207</b>	<b>67,999,240</b>	<b>67,794,606</b>	<b>3,939,612</b>
<b>Revenues &amp; Other Sources</b>	18,422,024	20,064,754	73,344	20,138,098	17,837,648	20,988,636	21,255,379	21,402,379	1,337,625
<b>Net Before SRS</b>	41,647,961	43,921,582	-	43,921,582	43,688,308	48,077,571	46,743,861	46,392,227	2,470,645
State Revenue Sharing	1,159,148	1,138,850	-	1,138,850	1,211,641	1,300,000	1,450,000	1,450,000	311,150
<b>NET REQUIRED FROM PROPERTY TAXES</b>		<b>42,782,732</b>				<b>46,777,571</b>	<b>45,293,861</b>	<b>44,942,227</b>	<b>2,159,495</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		8,607				(2,824)	1,335	(11,229)	(19,836)
<b>TOTAL FROM PROPERTY TAXES</b>		<b>43,066,339</b>				<b>47,049,747</b>	<b>45,570,196</b>	<b>45,205,998</b>	<b>2,139,659</b>
<b>TAXABLE VALUATION</b>		2,183,364,700				2,183,364,700	2,183,364,700	2,183,364,700	-
<b>Plus State Share Homestead</b>		55,633,250				55,633,250	55,633,250	55,633,250	-
<b>Plus State Share BETE</b>		37,235,609				37,235,609	37,235,609	37,235,609	(0)
<b>TAX RATE VALUATION</b>		<b>2,276,233,559</b>				<b>2,276,233,559</b>	<b>2,276,233,559</b>	<b>2,276,233,559</b>	<b>(0)</b>
<b>TAX RATE</b>		<b>18.92</b>				<b>20.67</b>	<b>20.02</b>	<b>19.86</b>	<b>0.94</b>
						<i>(estimated)</i>	<i>(estimated)</i>	<i>(estimated)</i>	
						9.25%	5.81%	4.97%	

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

	2017-18 Expended	2018-19 Budget	2018-19 Adjustments	2018-19 Available	2018-19 Est Expended	2019-20 Department	2019-20 Manager	2019-20 Council	Council Increase/ (Decrease)
<b>REIMBURSEMENT CALCULATIONS</b>									
<b>Homestead Reimbursement Calculation</b>									
Homestead Exempt Value		89,013,200				89,013,200	89,013,200	89,013,200	-
Homestead Reimbursement %		62.50%				62.50%	62.50%	62.50%	0.00%
Homestead Reimbursement		1,052,581				1,149,939	1,113,778	1,104,876	52,295
<b>BETE Reimbursement Calculation</b>									
BETE Exempt Value		70,456,600				70,456,600	70,456,600	70,456,600	-
BETE Reimbursement %		52.85%				52.85%	52.85%	52.85%	0.00%
BETE Reimbursement		704,498				769,660	745,457	739,499	35,001
<b>Property Tax Commitment</b>		<b>41,309,260</b>				<b>45,130,148</b>	<b>43,710,961</b>	<b>43,361,622</b>	<b>2,052,362</b>

**Town of Brunswick  
General Fund Budget Comparisons**

	<b>Fiscal 2010-11</b>	<b>Fiscal 2011-12</b>	<b>Fiscal 2012-13</b>	<b>Fiscal 2013-14</b>	<b>Fiscal 2014-15</b>	<b>Fiscal 2015-16</b>	<b>Fiscal 2016-17</b>	<b>Fiscal 2017-18</b>	<b>Fiscal 2018-19</b>	<b>Fiscal 2019-20</b>
<b><u>Revenues &amp; Other Sources</u></b>										
Municipal (1)	6,556,863	6,077,468	7,000,478	8,205,876	7,307,107	7,393,370	7,174,897	7,935,060	8,268,418	9,207,520
School (2)	17,561,970	16,542,861	14,363,666	13,957,519	13,538,831	13,208,190	13,721,765	13,260,447	12,651,579	13,381,088
County	0	0	0	0	0	0	0	0	0	0
	<b>24,118,833</b>	<b>22,620,329</b>	<b>21,364,144</b>	<b>22,163,395</b>	<b>20,845,938</b>	<b>20,601,560</b>	<b>20,896,662</b>	<b>21,195,507</b>	<b>20,919,997</b>	<b>22,588,608</b>
	-3.47%	-6.21%	-5.55%	3.74%	-5.94%	-1.17%	1.43%	1.43%	-1.30%	7.98%
<b><u>Expenditures &amp; Other Uses</u></b>										
Municipal	18,866,939	18,975,178	20,001,238	20,786,269	21,002,606	21,710,589	22,369,571	23,429,716	24,288,847	26,050,774
School	33,319,985	33,301,672	33,491,029	35,570,775	35,763,587	36,525,855	37,695,535	37,878,469	38,132,210	40,153,709
County	1,171,049	1,187,020	1,183,264	1,249,487	1,333,350	1,360,042	1,410,855	1,517,700	1,565,279	1,590,123
	<b>53,357,973</b>	<b>53,463,870</b>	<b>54,675,531</b>	<b>57,606,531</b>	<b>58,099,543</b>	<b>59,596,486</b>	<b>61,475,961</b>	<b>62,825,885</b>	<b>63,986,336</b>	<b>67,794,606</b>
	-0.90%	0.20%	2.27%	5.36%	0.86%	2.58%	3.15%	2.20%	1.85%	5.95%
<b><u>Net From Property Taxes</u></b>										
Municipal	12,310,076	12,897,710	13,000,760	12,580,393	13,695,499	14,317,219	15,194,674	15,494,656	16,020,429	16,843,254
School	15,758,015	16,758,811	19,127,363	21,613,256	22,224,756	23,317,665	23,973,770	24,618,022	25,480,631	26,772,621
County	1,171,049	1,187,020	1,183,264	1,249,487	1,333,350	1,360,042	1,410,855	1,517,700	1,565,279	1,590,123
	<b>29,239,140</b>	<b>30,843,541</b>	<b>33,311,387</b>	<b>35,443,136</b>	<b>37,253,605</b>	<b>38,994,926</b>	<b>40,579,299</b>	<b>41,630,378</b>	<b>43,066,339</b>	<b>45,205,998</b>
	1.33%	5.49%	8.00%	6.40%	5.11%	4.67%	4.06%	2.59%	3.45%	4.97%
<b><u>Tax Rate Valuation</u></b>										
	<b>1,278,493,030</b>	<b>1,302,514,410</b>	<b>1,337,806,720</b>	<b>1,335,461,050</b>	<b>1,359,620,623</b>	<b>1,374,997,238</b>	<b>1,382,599,632</b>	<b>2,266,215,455</b>	<b>2,276,233,559</b>	<b>2,276,233,559</b>
Percent Increase	<b>-0.13%</b>	<b>1.88%</b>	<b>2.71%</b>	<b>-0.18%</b>	<b>1.81%</b>	<b>1.13%</b>	<b>0.55%</b>	<b>63.91%</b>	<b>0.44%</b>	<b>0.00%</b>
<b><u>Tax Rates (per 1,000)</u></b>										
Municipal	9.63	9.90	9.72	9.42	10.06	10.41	10.99	6.84	7.04	7.40
School	12.33	12.87	14.30	16.18	16.35	16.96	17.34	10.86	11.19	11.76
County	0.92	0.91	0.88	0.94	0.98	0.99	1.02	0.67	0.69	0.70
	<b>22.87</b>	<b>23.68</b>	<b>24.90</b>	<b>26.54</b>	<b>27.40</b>	<b>28.36</b>	<b>29.35</b>	<b>18.37</b>	<b>18.92</b>	<b>19.86</b>
Percent Increase	<b>1.46%</b>	<b>3.54%</b>	<b>5.15%</b>	<b>6.59%</b>	<b>3.24%</b>	<b>3.50%</b>	<b>3.49%</b>	<b>-37.41%</b>	<b>2.99%</b>	<b>4.97%</b>
<b>(1) Includes:</b>										
General Municipal Revenues	5,080,699	4,852,413	5,081,229	5,242,994	5,312,462	5,375,310	5,545,860	5,984,708	6,213,175	6,770,691
Allow for Deferred Taxes	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
Allow for Tax Abatements	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)
Other Adjustments	(223,348)	(358,445)	(571,751)	180,316	(476,026)	(170,090)	(319,800)	(8,498)	(8,607)	11,229
Use of Fund Balance	285,000	140,000	1,000,000	1,000,000	1,000,000	825,000	600,000	550,000	500,000	500,000
State Rev Sharing & Reserve	1,425,000	1,500,000	1,550,000	1,079,000	1,027,671	1,138,150	1,109,837	1,138,850	1,238,850	1,562,000
Other Sources and C. Unit	264,512	218,500	216,000	978,566	718,000	500,000	514,000	545,000	600,000	638,600
	<b>6,556,863</b>	<b>6,077,468</b>	<b>7,000,478</b>	<b>8,205,876</b>	<b>7,307,107</b>	<b>7,393,370</b>	<b>7,174,897</b>	<b>7,935,060</b>	<b>8,268,418</b>	<b>9,207,520</b>
<b>(2) Includes:</b>										
General Education Revenues	14,061,970	13,042,861	10,877,666	11,157,519	10,201,831	10,021,081	11,122,402	10,649,083	10,040,215	11,269,724
Education Balances	3,500,000	3,500,000	3,486,000	2,800,000	3,337,000	3,187,109	2,599,363	2,611,364	2,611,364	2,111,364
	<b>17,561,970</b>	<b>16,542,861</b>	<b>14,363,666</b>	<b>13,957,519</b>	<b>13,538,831</b>	<b>13,208,190</b>	<b>13,721,765</b>	<b>13,260,447</b>	<b>12,651,579</b>	<b>13,381,088</b>