

**TOWN OF BRUNSWICK, MAINE**  
**BUDGET RESOLUTION**  
**For the July 1, 2021 - June 30, 2022**  
**Fiscal Year**

**WHEREAS**, the Charter of the Town of Brunswick, Maine requires that the Town Council adopt an annual budget; and

**WHEREAS**, A public hearing was held on a proposed budget at least ten days prior to the date of this resolution;

**NOW THEREFORE BE IT RESOLVED:**

That the following amounts be appropriated to the several departments or purposes herein, and that the revenue estimates be adopted in the following amounts, all for the fiscal year **July 1, 2021 to June 30, 2022**.

<b>EXPENDITURES (FUNCTIONS)</b>	
General Government	\$ 5,033,811
Public Safety	11,232,799
Public Works	4,612,714
Human Services	651,047
Education	43,651,333
Recreation & Culture	3,620,137
County Tax	1,664,113
Unclassified	766,379
Debt Service	936,659
<b>TOTAL EXPENDITURES</b>	<b>\$ 72,168,992</b>
 <b>OTHER USES OF FUNDS (FUNCTIONS)</b>	
Transfer to Special Revenue	\$ 70,000
Transfer to Capital Projects - Municipal	2,695,920
Transfer to Enterprise Fund	125,000
<b>TOTAL OTHER USES</b>	<b>\$ 2,890,920</b>
 <b>TOTAL EXPENDITURES &amp; OTHER USES</b>	 <b>\$ 75,059,912</b>
 <b>REVENUES (SOURCES)</b>	
Non-property Taxes	\$ 4,031,000
Licenses and Fees	585,242
Intergovernmental	12,007,594
Charges for Services	1,687,461
Fines and Penalties	30,475
Interest	50,000
Donations and Contributions	25,000
Unclassified	338,383
<b>TOTAL REVENUES</b>	<b>\$ 18,755,155</b>
 <b>OTHER SOURCES, AND USE OF FUND BALANCES</b>	
Other Sources	\$ 807,122
Use of Fund Balances	2,651,221
<b>TOTAL OTHER SOURCES, AND USE OF FUND BALANCES</b>	<b>\$ 3,458,343</b>
 <b>TOTAL REVENUES, OTHER SOURCES AND USE OF FUND BALANCES</b>	 <b>\$ 22,213,498</b>

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**PROPERTY TAXES**

Total Expenditures and Other Uses	\$ 75,059,912
Less Total Revenue, Sources, and Use of Balances	22,213,498
<b>Net Before Deductions</b>	<b>52,846,414</b>
Less State Revenue Sharing	2,450,000
<b>Net Required from Property Taxes</b>	<b>50,396,414</b>
Plus Allowance for Deferred Property Taxes	200,000
Plus Allowance for Tax Abatements	75,000
Other Property Tax Additions/Credits	(2,250)
<b>TOTAL REQUIRED FROM PROPERTY TAXES</b>	<b>\$ 50,669,164</b>

**BE IT FURTHER RESOLVED,**

- A) In accordance with 36 M.R.S.A. Section 505(1), the tax lists cited in 36 M.R.S.A. Section 709 shall be committed on or before September 1, 2021;
- B) In accordance with 36 M.R.S.A. Section 505(2), personal property taxes shall be due and payable in full on October 15, 2020 and real estate taxes shall be due and payable in two equal installments, with one-half due on October 15, 2021 and the second half due April 15, 2022.
- C) In accordance with 36 M.R.S.A. Section 505(4) taxes shall be delinquent if not paid on or before the due date(s). Interest from the due date(s) shall be charged on all delinquent taxes at a rate of 6.0%;
- D) In accordance with 36 M.R.S.A. Section 506, the Tax Collector and Town Treasurer are authorized to accept prepayment of taxes not yet committed and pay no interest thereon;
- E) In accordance with 36 M.R.S.A. Section 506-A, a taxpayer who pays an amount in excess of that finally assessed shall be repaid the amount of overpayment plus interest from the date of overpayment at the annual rate of 2.0%.

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**BE IT FURTHER RESOLVED,**

That the Town of Brunswick is authorized to accept payments from the State of Maine under any of the State's property tax exemption programs in order to provide the exemptions to those qualifying under the program(s).

**BE IT FURTHER RESOLVED,**

That the appropriation contained herein for the Brunswick School Department is subject to the resolutions prepared separately by the Brunswick School Department and adopted along with this resolution. In the event that the School Department budget is not approved at referendum, the non-school related expenditure appropriations and estimated revenues approved herein shall remain valid.

**BE IT FURTHER RESOLVED,**

That the amount appropriated for Additional School Assistance is to provide transportation of non-public school students as permitted by Title 30-A M.R.S.A. section 5724 ss 5.

**BE IT FURTHER RESOLVED,**

That the Town and the School Department are authorized to accept and expend any and all state and federal funds; and any grants or contributions received by the Town of Brunswick.

**BE IT FURTHER RESOLVED,**

That the Town Manager is authorized, for the purposes of adjusting salaries, wages or benefits, or to fund unanticipated expenditures, to transfer appropriated amounts from the Contingency account, which is within the Unclassified function, to any of the expenditure functions. The Town Manager is further authorized to reduce, within expenditure functions, appropriations when the Town Manager deems there to be excess funding within the expenditure function, with the excess transferred to the Contingency account.

**BE IT FURTHER RESOLVED,**

That, per section 511 of the Town of Brunswick Charter, the amounts appropriated and transferred to other funds, including reserve funds, are considered committed for the purpose(s) of the receiving fund(s). They shall remain committed so long as the purpose remains for which they were transferred continues to exist. Further, the Town Manager is authorized to approve expenditures from the committed funds and to transfer amounts within and between the committed funds, so long as the transfers in total do not exceed the total amount appropriated, as the Town Manager determines is for the purpose of the funds and in the best interest of the Town.