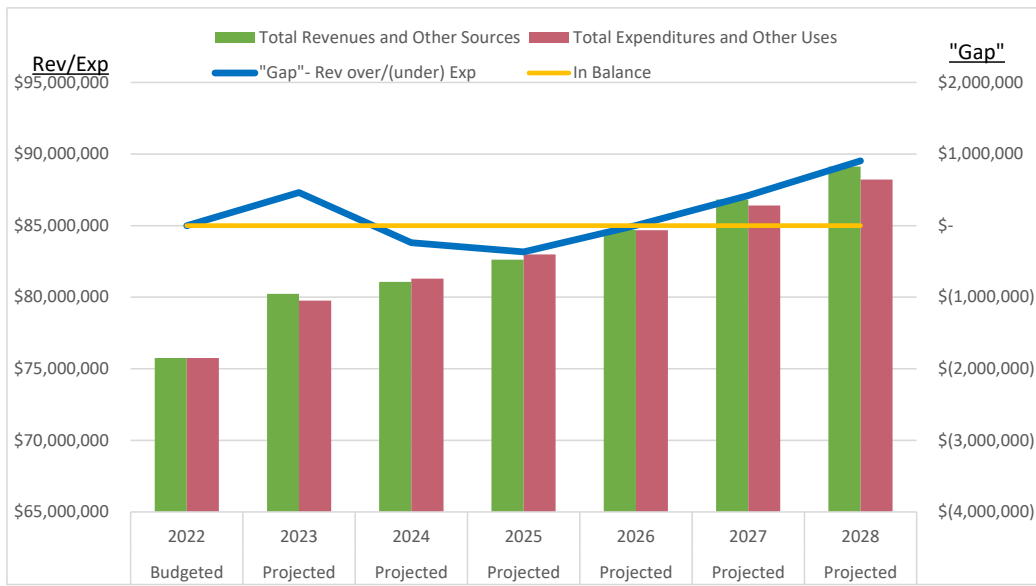


**Town of Brunswick, Maine
General Fund**

For the Year Ended June 30, Revenues	Actual	Actual	Actual	Actual	Actual	Actual	Average	Budgeted	Projected	Projected	Projected	Projected	Projected	Projected
	2016	2017	2018	2019	2020	2021	Change over 5 Years	2022	2023	2024	2025	2026	2027	2028
Property Taxes	39,360,511	40,744,100	41,725,049	43,666,488	45,825,583	49,228,718	4.6%	50,859,514	51,876,704	53,433,005	54,768,830	56,411,895	58,104,252	59,847,380
Other Taxes	3,170,899	3,471,065	3,618,811	3,805,224	3,598,448	4,153,380	5.5%	3,528,000	3,563,280	Incr \$350K for Revenue Sharing (4.5% to 5%)	3,762,845	3,838,102	3,914,864	
Licenses, Fees & Permits	438,731	497,091	542,223	722,963	535,870	793,475	12.6%	585,242	591,094		624,198	636,682	649,416	
Intergovernmental - Municipal	1,458,065	1,423,452	1,457,622	1,671,832	2,375,198	2,923,471	14.9%	3,618,217	3,968,217		4,211,104	4,295,326	4,381,233	
Intergovernmental - Education	10,327,499	10,976,255	10,542,828	9,973,197	11,071,478	12,258,391	3.5%	11,529,277	14,050,403		14,910,400	15,208,608	15,512,780	
Charges for Service - Municipal	1,279,450	1,322,393	1,413,683	1,420,907	1,445,950	1,552,589	3.9%	1,478,967	1,493,757	ED-279 for 2022-23 dated 1/18/22	1,577,416	1,608,964	1,641,143	
Charges for Service - Education	173,074	105,856	105,235	153,373	237,323	176,537	0.4%	208,494	210,579		222,373	226,820	231,356	
Fines & Penalties	43,135	42,220	50,515	43,224	43,860	28,047	-8.2%	30,475	30,780		31,242	31,867	32,504	
Interest on Investments	37,482	146,700	339,454	425,712	300,692	89,306	19.0%	50,000	50,500		51,258	52,283	53,329	
Donations & Contributions	109,209	30,000	30,000	25,000	60,000	35,000	-20.4%	25,000	25,250		25,629	26,142	26,665	
Other - Municipal	362,877	497,533	488,779	366,499	357,599	365,558	0.1%	285,710	288,567		292,896	298,754	304,729	
Other - Educational	41,475	47,715	123,408	132,676	33,251	102,676	19.9%	52,673	53,200		53,998	55,078	56,180	
Total	56,802,407	59,304,380	60,437,607	62,407,095	65,885,252	71,707,148	4.8%	72,251,569	76,202,331	78,213,610	80,045,048	82,193,638	84,401,630	86,670,705
Other Sources														
Sale of Assets	5,700	-	-	-	-	-		-	-	\$500K from unassigned FB	-	-	-	-
Transfers In	620,942	514,000	506,389	600,000	678,946	763,000	4.2%	807,122	823,264	\$200K from Revenue Sharing restricted balance	819,000	922,093	949,756	
Use of (Incr) Fund Bal - Munic	(1,177,561)	(2,437,933)	(1,255,311)	(1,643,950)	(1,580,924)	(3,411,731)	23.7%	797,000	700,000		500,000	500,000	500,000	
Use of (Incr) Fund Bal - Educ	(1,790)	824,823	381,300	1,071,890	336,402	(636,840)	223.8%	1,904,221	2,500,000		1,500,000	1,200,000	1,100,000	
Total	(552,709)	(1,099,110)	(367,622)	27,940	(565,576)	(3,285,571)	42.8%	3,508,343	4,023,264	2,847,962	2,569,161	2,495,236	2,422,093	2,449,756
Total Revenues and Other Sources	56,249,698	58,205,270	60,069,985	62,435,035	65,319,676	68,421,577	4.0%	75,759,912	80,225,595	81,061,572	82,614,209	84,688,874	86,823,723	89,120,461
Expenditures														
General Government	3,548,096	3,724,978	3,646,187	3,797,725	4,184,097	4,453,697	4.7%	5,033,811	5,436,516		5,545,246	5,656,151	5,769,274	
Public Safety	8,372,964	8,560,448	8,811,980	9,160,603	9,952,658	10,418,384	4.5%	11,232,799	12,131,423		12,374,051	12,621,532	12,873,963	
Public Works	3,558,509	3,693,270	3,833,995	3,732,136	3,771,060	3,673,995	0.6%	4,612,714	4,981,731		5,081,366	5,182,993	5,286,653	
Human Services	176,406	139,921	163,348	202,823	374,486	326,105	13.1%	651,047	703,131		717,194	731,538	746,169	
Education	33,865,248	35,342,657	35,601,731	36,594,531	37,967,472	40,145,092	3.5%	43,651,333	45,179,130		46,082,713	47,004,367	47,944,454	
Recreation & Culture	2,650,179	2,771,480	3,017,995	3,083,440	3,230,972	3,178,169	3.7%	3,620,137	3,909,748		3,987,943	4,067,702	4,149,056	
Debt Service (existing munic deb	899,505	852,650	873,286	992,458	970,543	948,437	1.1%	531,659	1,489,372		1,366,656	1,330,221	1,293,190	
CIP Debt Service-Municipal								405,000						
CIP Debt Service-Education														
County Tax	1,360,042	1,410,855	1,517,700	1,565,279	1,590,123	1,674,551	4.2%	1,664,113	1,722,357		1,782,639	1,845,031	1,900,382	
Unclassified	29,082	29,867	130,537	199,922	103,265	70,742	19.5%	766,379	600,000		612,000	624,240	636,725	
Total	54,460,031	56,526,126	57,596,759	59,328,917	62,144,676	64,889,172	3.6%	72,168,992	76,153,408	77,549,808	79,063,775	80,599,866	82,173,095	83,784,254
Other Uses														
Transfer Out to Special Revenue	5,500	4,500	4,500	4,500	74,500	4,500		70,000	70,000		70,000	70,000	70,000	
Transfer Out to Capital Reserves	1,590,167	1,480,644	2,243,726	2,876,618	2,875,500	3,477,905	16.9%	3,395,920	3,416,500		3,556,160	3,722,406	3,890,303	
Transfers Out to Enterprise	194,000	194,000	225,000	225,000	225,000	50,000	-23.8%	125,000	125,000		125,000	125,000	125,000	
Total	1,789,667	1,679,144	2,473,226	3,106,118	3,175,000	3,532,405	14.6%	3,590,920	3,611,500	3,751,160	3,917,406	4,085,303	4,229,915	4,431,661
Total Expenditures and Other Use	56,249,698	58,205,270	60,069,985	62,435,035	65,319,676	68,421,577	4.0%	75,759,912	79,764,908	81,300,968	82,981,181	84,685,169	86,403,010	88,215,915
"Gap"- Rev over/(under) Exp	-	-	-	-	-	-		-	460,687	(239,396)	(366,972)	3,705	420,713	904,546
Tax Rates (per 1.000)														
Municipal	10.41	10.99	6.83	7.04	7.41	7.40		7.83						
School	16.96	17.34	10.86	11.19	11.62	12.24		12.34						
County	0.99	1.02	0.68	0.69	0.69	0.73		0.69						
	28.36	29.35	18.37	18.92	19.72	20.37		20.86						
Tax Rate % change	3.24%	3.49%	-37.41%	2.99%	4.23%	3.30%		2.41%						



Assumptions	2023	2024	2025	2026	2027	2028
<i>Revenues/Other Sources</i>						
Prop tax revenues change:	2.00%	3.00%	2.50%	3.00%	3.00%	3.00%
Munic Intergovt revs change:	9.70%	2.00%	2.00%	2.00%	2.00%	2.00%
Educ Intergovt revs change:	21.90%	2.00%	2.00%	2.00%	2.00%	2.00%
All other revenues change:	1.00%	1.50%	2.00%	2.00%	2.00%	2.00%
Trans in (TIF revs) change:	2.00%	3.00%	2.50%	3.00%	3.00%	3.00%
<i>Expenditures/Other Uses</i>						
Municipal exp change:	8.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Munic debt service change:	59.00%					
Education exp change:	3.50%	2.00%	2.00%	2.00%	2.00%	2.00%
County Tax change:	3.50%	3.50%	3.50%	3.00%	3.00%	3.00%
Trans to Reserves based on CIP						
CIP Debt Service based on CIP						

NOTE: This model does NOT include any assumptions of changes in taxable valuation.

For the 2022-23 budget development, assume that 1% increase in value = \$506,000.

For the Year Ended June 30,	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Average Change over 5 Years	Budgeted 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028
Municipal Exp	21,024,408	21,451,758	22,950,554	24,275,225	25,762,081	26,601,934	4.8%	30,444,466	32,863,421	33,435,616	34,131,783	34,840,333	35,542,274	36,318,390
Incr/(Decr) from PY		427,350	1,498,796	1,324,671	1,486,856	839,853	1,115,505	3,842,532	2,418,955	572,195	696,167	708,550	701,941	776,116
Municipal Revs (not incl Prop Ta)	7,520,790	7,944,454	8,447,476	9,081,361	9,396,563	10,703,826	7.3%	10,408,733	10,834,709	11,029,420	11,254,249	11,488,026	11,726,739	11,970,495
Incr/(Decr) from PY		423,664	503,022	633,885	315,202	1,307,263	636,607	(295,093)	425,976	194,711	224,829	233,777	238,713	243,756
Req from FB or Property Taxes	13,503,618	13,507,304	14,503,078	15,193,864	16,365,518	15,898,108	3.3%	20,035,733	22,028,712	22,406,196	22,877,534	23,352,307	23,815,535	24,347,895
Incr/(Decr) from PY		3,686	995,774	690,786	1,171,654	(467,410)	478,898	4,137,625	1,992,979	377,484	471,338	474,773	463,228	532,360
School Exp	33,865,248	35,342,657	35,601,731	36,594,531	37,967,472	40,145,092	3.5%	43,651,333	45,179,130	46,082,713	47,004,367	47,944,454	48,903,343	49,881,410
Incr/(Decr) from PY		1,477,409	259,074	992,800	1,372,941	2,177,620	1,255,969	3,506,241	1,527,797	903,583	921,654	940,087	958,889	978,067
School Revs (not incl Prop Taxes)	10,542,048	11,129,826	10,771,471	10,259,246	11,342,052	12,537,604	3.5%	11,790,444	14,314,182	14,599,147	14,891,130	15,188,953	15,492,732	15,802,586
Incr/(Decr) from PY		587,778	(358,355)	(512,225)	1,082,806	1,195,552	399,111	(747,160)	2,523,738	284,965	291,983	297,823	303,779	309,854
Req from FB or Property Taxes	23,323,200	24,212,831	24,830,260	26,335,285	26,625,420	27,607,488	3.4%	31,860,889	30,864,948	31,483,566	32,113,237	32,755,501	33,410,611	34,078,824
Incr/(Decr) from PY		889,631	617,429	1,505,025	290,135	982,068	856,858	4,253,401	(995,941)	618,618	629,671	642,264	655,110	668,213