

TOWN OF BRUNSWICK, MAINE
BUDGET RESOLUTION
For the July 1, 2022 - June 30, 2023
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 seven 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, 2022 to June 30, 2023**.

EXPENDITURES (FUNCTIONS)	
General Government	\$ 5,451,914
Public Safety	12,353,715
Public Works	4,909,674
Human Services	461,456
Education	49,443,682
Recreation & Culture	3,874,508
County Tax	1,713,824
Unclassified	1,005,370
Debt Service	1,489,372
TOTAL EXPENDITURES	\$ 80,703,515
 OTHER USES OF FUNDS (FUNCTIONS)	
Transfer to Special Revenue	\$ 70,000
Transfer to Capital Projects - Municipal	3,416,500
Transfer to Enterprise Fund	125,000
TOTAL OTHER USES	\$ 3,611,500
 TOTAL EXPENDITURES & OTHER USES	 \$ 84,315,015
 REVENUES (SOURCES)	
Non-property Taxes	\$ 4,222,000
Licenses and Fees	596,432
Intergovernmental	14,541,903
Charges for Services	1,973,983
Fines and Penalties	41,925
Interest	80,000
Donations and Contributions	25,000
Unclassified	445,963
TOTAL REVENUES	\$ 21,927,206
 OTHER SOURCES, AND USE OF FUND BALANCES	
Other Sources	\$ 866,170
Use of Fund Balances	4,310,784
TOTAL OTHER SOURCES, AND USE OF FUND BALANCES	\$ 5,176,954
 TOTAL REVENUES, OTHER SOURCES AND USE OF FUND BALANCES	 \$ 27,104,160

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PROPERTY TAXES

Total Expenditures and Other Uses	\$ 84,315,015
Less Total Revenue, Sources, and Use of Balances	27,104,160
Net Before Deductions	57,210,855
Less State Revenue Sharing	4,371,097
Net Required from Property Taxes	52,839,758
Plus Allowance for Deferred Property Taxes	200,000
Plus Allowance for Tax Abatements	75,000
Other Property Tax Additions/Credits	9,675
TOTAL REQUIRED FROM PROPERTY TAXES	\$ 53,124,433

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, 2022;
- B) In accordance with 36 M.R.S.A. Section 505(2), personal property taxes shall be due and payable in full on October 17, 2022 and real estate taxes shall be due and payable in two equal installments, with one-half due on October 17, 2022 and the second half due April 18, 2023.
- 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 4.0%;
- 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 0.0%

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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.