Municipal Budget Development

- **Tax Impact Target**
  - Council 2.5% – 3.5%

- **Expenditure Priorities**
  - Hierarchy (following slide)
  - Maintain Services

- **Fund Balance**
  - Target – 16.67% of Revenues
  - One-time uses
    - Maintenance Reserves
    - Capital Items (Town and School)
Municipal Budget Priorities

- Legally Required
- Subsidies to Enterprises
- Public Safety
- Public Works
- Infrastructure
- Vehicle/Facility Reserves
- General Government
- Parks & Recreation
- Support to Organizations
- All Other
Major Drivers of Manager's Prelim 2018-19 Budget
Municipal Departments Only
1.31% estimated Tax Rate Increase

- Salaries and Wages: $224,549
- Employee Benefits: $251,488
- Debt Service: $119,172

(a) Net = Expenditures - Revenues
<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee Benefits</td>
<td>$251,488</td>
</tr>
<tr>
<td>Salaries and Wages</td>
<td>224,549</td>
</tr>
<tr>
<td>Debt Service</td>
<td>119,172</td>
</tr>
<tr>
<td>Fuel (Nat Gas, Diesel, Gasoline, Htg Fuel)</td>
<td>66,144</td>
</tr>
<tr>
<td>People Plus, Teen Ctr, Library</td>
<td>47,150</td>
</tr>
<tr>
<td>Brunswick Explorer</td>
<td>40,000</td>
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<tr>
<td>Browntail moth program</td>
<td>30,000</td>
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<tr>
<td>Capital items/reserve funding</td>
<td>29,958</td>
</tr>
<tr>
<td>Rental of Equipment</td>
<td>27,066</td>
</tr>
<tr>
<td>Other Expenditures</td>
<td>98,064</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$933,591</strong></td>
</tr>
</tbody>
</table>
### Manager’s Preliminary 2018–19 Budget

**Municipal Services Expenditure Functions**

<table>
<thead>
<tr>
<th>Function</th>
<th>Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Government</td>
<td>$4,068,080</td>
</tr>
<tr>
<td>Public Safety</td>
<td>9,565,594</td>
</tr>
<tr>
<td>Public Works</td>
<td>4,189,257</td>
</tr>
<tr>
<td>Human Services</td>
<td>183,825</td>
</tr>
<tr>
<td>Recreation &amp; Culture</td>
<td>3,206,041</td>
</tr>
<tr>
<td>Unclassified</td>
<td>457,094</td>
</tr>
<tr>
<td>Debt Service</td>
<td>992,458</td>
</tr>
<tr>
<td>Other Uses of Funds</td>
<td>1,700,958</td>
</tr>
</tbody>
</table>

**Total Budget:** $24,363,307
# Municipal Functions

<table>
<thead>
<tr>
<th>Category</th>
<th>2017-18 Budget</th>
<th>2017-18 Mgr Prelim</th>
<th>Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Government</td>
<td>$4,000,751</td>
<td>$4,068,080</td>
<td>$67,329</td>
</tr>
<tr>
<td>Public Safety</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fire</td>
<td>3,466,049</td>
<td>3,558,336</td>
<td>92,287</td>
</tr>
<tr>
<td>Police</td>
<td>5,041,284</td>
<td>5,046,754</td>
<td>218,874</td>
</tr>
<tr>
<td>Other</td>
<td>724,600</td>
<td>747,100</td>
<td>22,500</td>
</tr>
<tr>
<td>Public Works</td>
<td>4,027,323</td>
<td>4,187,257</td>
<td>161,934</td>
</tr>
<tr>
<td>Human Services</td>
<td>180,774</td>
<td>183,825</td>
<td>3,051</td>
</tr>
<tr>
<td>Recreation &amp; Culture</td>
<td>3,012,905</td>
<td>3,206,041</td>
<td>193,136</td>
</tr>
<tr>
<td>Unclassified</td>
<td>415,041</td>
<td>457,094</td>
<td>42,053</td>
</tr>
<tr>
<td>Debt Service</td>
<td>873,286</td>
<td>992,458</td>
<td>119,172</td>
</tr>
<tr>
<td>Other Uses of Funds</td>
<td>1,687,703</td>
<td>1,700,958</td>
<td>13,255</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$23,429,716</strong></td>
<td><strong>$24,363,307</strong></td>
<td><strong>$933,591</strong></td>
</tr>
</tbody>
</table>
## Municipal Functions

<table>
<thead>
<tr>
<th>2018-19 Increase</th>
<th>Drivers of the Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Government</td>
<td>$ 67,329</td>
</tr>
<tr>
<td>Public Safety</td>
<td></td>
</tr>
<tr>
<td>Fire</td>
<td>92,287</td>
</tr>
<tr>
<td>Police</td>
<td>218,874</td>
</tr>
<tr>
<td>Other</td>
<td>22,500</td>
</tr>
<tr>
<td>Human Services</td>
<td>3,051</td>
</tr>
<tr>
<td>Recreation &amp; Culture</td>
<td>193,136</td>
</tr>
<tr>
<td>Unclassified</td>
<td>42,053</td>
</tr>
<tr>
<td>Debt Service</td>
<td>119,172</td>
</tr>
<tr>
<td>Other Uses of Funds</td>
<td>13,255</td>
</tr>
</tbody>
</table>

$ 933,591
Town of Brunswick
Manager's Preliminary 2018-19 Budget
Increases by Category

- Salaries & Wages: $224,549
- Contractual: $169,378
- Debt Service: $119,172
- Materials & Supplies: $105,508
- Programs: $39,538
- Transfers Out: $13,255
- Capital: $10,703
- Benefits: $251,488
Town of Brunswick
Manager's Preliminary 2018-19 Budget
Municipal Services Expenditures by Category

- Salaries & Wages: $9,424,330, 38.7%
- Contractual: $6,103,670, 25.1%
- Benefits: $4,476,687, 18.4%
- Debt Service: $992,458, 4.1%
- Materials & Supplies: $1,307,150, 5.4%
- Programs: $235,254, 1.0%
- Transfers Out: $1,700,958, 7.0%
- Capital: $122,800, 0.5%
Contractual Services
- Waste Disposal
- Contracted plowing & road construction
- Repair & Maintenance
  - Vehicles & Equipment
  - Buildings & Facilities
- Electricity/Water/Sewer
- Legal & Professional
- Insurance
- Telephone & Internet
- Postage, Printing
- Training

Materials & Supplies
- Fuel
  - Gasoline & Diesel
  - Natural Gas & Heating Oil
- Salt & Sand
- Road & storm sewer construction materials
- Office/computer supplies
- General supplies
- Minor equipment and hand tools
Town of Brunswick
Manager's Preliminary 2018-19 Budget
General Government Expenditures

- Finance: 19%
- Administration: 16%
- Planning: 15%
- Technology Services: 10%
- Risk Management: 12%
- Assessing: 8%
- Cable TV: 4%
- 85 Union: 4%
- Municipal Building: 2%
- Municipal Officers: 2%
- Town Clerk & Elections: 9%
- Economic Development: 3%
Town of Brunswick
Manager's Preliminary 2018-19 Budget
Public Safety Expenditures

- Fire Department: 36.07%
- Police Department: 42.62%
- Emergency Services Dispatch: 8.87%
- Central Fire Station: 0.49%
- Emerson Fire Station: 0.64%
- Fire Suppression (Hydrants): 5.16%
- Traffic Signals: 0.33%
- Streetlights: 2.30%
- Marine Resources: 2.32%
- Police Station Building: 1.17%
- Emergency Management: 0.02%

Total: 100%
Town of Brunswick
Manager's Preliminary 2018-19 Budget
Public Works Expenditures

- General Maintenance: 44.4%
- Central Garage: 17.7%
- Refuse Collection & Disposal: 15.7%
- Recycling: 8.2%
- Administration: 14.1%
Town of Brunswick
Manager's Preliminary 2018-19 Budget
Recreation & Culture Expenditures

- Recreation Administration: 14.2%
- Buildings & Grounds Maintenance: 27.9%
- Curtis Memorial Library: 46.3%
- Recreation Building: 6.9%
- Teen Center: 0.5%
- People Plus Center: 4.1%
Revenues and Reimbursements

- Property Taxes
- Other Taxes (excise, etc.)
- State Revenue Sharing
- Homestead and BETE Reimbursements
Town of Brunswick
Manager's Preliminary 2018-19 Budget
Municipal Revenues by Source

- Property Taxes: 66.13%
- Other Taxes: 13.97%
- Licenses and Fees: 1.92%
- Intergovernmental: 5.79%
- Charges for Services: 5.02%
- Fines and Penalties: 0.16%
- Interest: 0.88%
- Donations and Contributions: 0.12%
- Transfers from Other Funds: 2.46%
- Use of Fund Balances: 2.38%
Town of Brunswick
State Revenue Sharing & State Transfers

- Loss due to Transfer
- Received

Challenges and solutions for the Town of Brunswick, focusing on state revenue sharing and state transfers.
Town of Brunswick
Unassigned Fund Balance

As of June 30,


6,680,850  6,944,897  7,484,221  8,508,525  9,028,572  10,001,974  8,488,177  8,670,334  10,316,602  11,792,687
<table>
<thead>
<tr>
<th>Municipal Fund Balance (Supplemental)</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Municipal</td>
<td></td>
</tr>
<tr>
<td>Facilities Reserve</td>
<td>$300,000</td>
</tr>
<tr>
<td>Kimberly Circle Reconstruction</td>
<td>165,000</td>
</tr>
<tr>
<td>Wide Area Network</td>
<td>130,500</td>
</tr>
<tr>
<td>Quiet Zones</td>
<td>100,000</td>
</tr>
<tr>
<td>Paving Moody &amp; Merryman</td>
<td>180,000</td>
</tr>
<tr>
<td>School</td>
<td></td>
</tr>
<tr>
<td>BHS Crooker Theater A/C</td>
<td>300,000</td>
</tr>
<tr>
<td>Advance for School Buses (2)</td>
<td>176,000</td>
</tr>
<tr>
<td>Total</td>
<td>$1,351,500</td>
</tr>
</tbody>
</table>
Additional Needs

- Road Resurfacing
- Road Reconstruction
- Sidewalk Repair
- Facilities Reserve
- Firefighter/Paramedics
- Police Officers
- Vehicle Replacement Reserve
- P & R Maintenance, Rangers
- Others
<table>
<thead>
<tr>
<th>Year</th>
<th>Resurfacing Length Paved</th>
<th>CIP Length Reconstructed</th>
<th>Total Length Paved</th>
<th>Recommended Total Length Paved and Reconstructed</th>
<th>Annual Deficient or Surplus Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2006</td>
<td>5.92 mi.</td>
<td>1.23 mi.</td>
<td>7.16 mi.</td>
<td>11.00 mi.</td>
<td>-3.84 mi.</td>
</tr>
<tr>
<td>2007</td>
<td>4.99 mi.</td>
<td>0.66 mi.</td>
<td>5.65 ml.</td>
<td>11.00 ml.</td>
<td>-5.35 ml.</td>
</tr>
<tr>
<td>2008</td>
<td>2.66 mi.</td>
<td>0.00 mi.</td>
<td>2.66 mi.</td>
<td>11.00 mi.</td>
<td>-8.34 mi.</td>
</tr>
<tr>
<td>2009</td>
<td>3.54 mi.</td>
<td>0.42 mi.</td>
<td>3.96 ml.</td>
<td>11.00 ml.</td>
<td>-7.04 ml.</td>
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<tr>
<td>2010</td>
<td>4.56 mi.</td>
<td>3.07 mi.</td>
<td>7.63 mi.</td>
<td>11.00 mi.</td>
<td>-3.37 mi.</td>
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<tr>
<td>2011</td>
<td>4.43 mi.</td>
<td>0.73 mi.</td>
<td>5.17 ml.</td>
<td>11.00 ml.</td>
<td>-5.83 ml.</td>
</tr>
<tr>
<td>2012</td>
<td>4.33 mi.</td>
<td>0.17 mi.</td>
<td>4.50 ml.</td>
<td>11.00 ml.</td>
<td>-6.50 ml.</td>
</tr>
<tr>
<td>2013</td>
<td>2.90 mi.</td>
<td>0.69 mi.</td>
<td>3.59 ml.</td>
<td>11.00 ml.</td>
<td>-7.41 ml.</td>
</tr>
<tr>
<td>2014</td>
<td>3.03 mi.</td>
<td>0.13 mi.</td>
<td>3.15 mi.</td>
<td>11.00 mi.</td>
<td>-7.85 ml.</td>
</tr>
<tr>
<td>2015</td>
<td>4.18 mi.</td>
<td>0.67 mi.</td>
<td>4.86 ml.</td>
<td>11.00 ml.</td>
<td>-6.14 ml.</td>
</tr>
<tr>
<td>2016</td>
<td>3.75 mi.</td>
<td>0.70 mi.</td>
<td>4.45 ml.</td>
<td>11.00 ml.</td>
<td>-6.55 ml.</td>
</tr>
<tr>
<td>2017</td>
<td>5.13 mi.</td>
<td>0.26 mi.</td>
<td>5.39 mi.</td>
<td>11.00 mi.</td>
<td>-5.61 mi.</td>
</tr>
<tr>
<td>12 Year Total</td>
<td>49.43 mi.</td>
<td>8.74 mi.</td>
<td>58.17 mi.</td>
<td>132.00 mi.</td>
<td>-73.83 mi.</td>
</tr>
<tr>
<td>Annual Average</td>
<td>4.12 mi.</td>
<td>0.73 mi.</td>
<td>4.85 mi.</td>
<td>11.00 mi.</td>
<td>-6.15 mi.</td>
</tr>
</tbody>
</table>
Maine Revenue Services
Estimated 2016 Full-Value Tax Rates


2016 Full-Value (Equalized) Tax Rate derived by dividing 2016 Municipal Commitment by 2018 State Valuation with adjustments for Homestead and BETE Exemptions and TIFs.
Budget Takeaways

- Council Target Tax Increase
- Maintain Current Services
  - Non-Discretionary Items
  - Salaries and Benefits
- Appropriate Use of Fund Balance
- Unmet Needs
2018–19 Budget and 2019–2023 CIP
Upcoming Meetings/Workshops/Presentations:

- Thursday, 3/15/18 – Manager’s Preliminary Budget and Fire Dept
- Thursday, 3/22/18 – Police Department
- Thursday, 3/29/18 – People Plus, Bruns Explorer and Public Works Dept
- Monday, 4/2/18 – Manager’s Budget delivered to Council
- Thursday, 4/5/18 – School Dept
- Thursday, 4/12/18 – BDA, Curtis Memorial Library, Parks & Rec Dept
- Tuesday, 4/17/18 – set Public Hearing
- Thursday, 4/26/18 – Budget/CIP workshop
- Thursday, 5/3/18 – Budget/CIP Public Hearing
- Thursday, 5/10/18 – Budget/CIP workshop
- Monday, 5/14/18 – Budget/CIP adoption
- Tuesday, 6/12/18 – School budget referendum
END