

Town of Brunswick
2021-22 Budget - Adjustments to date

Manager's Adj - Proposed Budget 3/1/21

Town Hall - Electricity	(2,000)
Assessing - Professional Services	(4,200)
Engineering - GIS Services	4,500
Eco Dev - Prof Serv (Cooks Corner)	(100,000)
Eco Dev - Program	(25,000)
Fire Dept - Start 2 Firefighters Oct	(185,520)
Police Dept - Start 2 Officers Oct	(42,770)
Streetlights Electricity - rental fees	(122,000)
Parks & Rec - Kate Furbish trails	(40,500)
People Plus	(3,000)
Curtis Memorial Library	(25,000)
Brunswick Downtown Association	(20,000)
Debt Service-Int only Fire Station	<u>(499,500)</u>

Total Expenditure adjustments (1,064,990)

Total Revenue/Other Sources Adj -

Total Adjustments (1,064,990)

Manager 2 Adj - 4/22/21

School Health Ins	(243,000)
School Debt Service	<u>(92,857)</u>
Total	(335,857)

School Fund Bal	92,857
	-
Total	92,857

Mgr Adj - 4/22/21

Tax Rate Impact - Municipal Depts	1.46%	Tax Rate Impact Muni	1.47%
Tax Rate Impact - School Dept	4.92%	Tax Rate Impact Scho	4.03%
Tax Rate Impact - County	<u>-0.10%</u>	Tax Rate Impact - Cou	<u>-0.10%</u>
Total	6.28%	Total	5.40%

Council Adj - 4/29/21

Administration	(2,000)
Finance	(3,000)
Technology Services	(1,000)
Municipal Officers	(1,000)
Town Hall Building	(1,000)
Assessing	(1,500)
Town Clerk & Elections	(2,000)
Engineering	(1,500)
Planning	(1,500)
Economic Development	(1,000)
Fire Department	(10,000)
Police Department	(12,000)
Emerg Services Dispatch	(4,000)
Public Works Administration	(2,000)
PW General Maintenance	(4,500)
Central Garage	(2,000)
Recreation Administration	(1,500)
Buildings & Grounds Maint	(2,500)
Recreation Building	(1,000)
Sidewalks	(15,000)
Debt Service Fire Station	<u>200,000</u>
Total	130,000

School Fund Bal	500,000
Revenue Sharing Estimate	250,000
Carry fwd Rev Sharing	<u>200,000</u>
Total	950,000

Council Adj - 4/29/21

Tax Rate Impact Munic	0.81%
Tax Rate Impact School	3.02%
Tax Rate Impact - County	<u>-0.10%</u>
Total	3.73%

Town of Brunswick
Municipal Budget for July 1, 2021 - June 30, 2022
Calculation of Tax Rate Increase and Adjustments

	<u>Approved Budget 2020-21</u>	<u>Council Budget 2021-22</u>	<u>Increase (Decrease)</u>	<u>Increase % (Decrease) %</u>
Revenues:	\$ 22,859,098	\$ 24,338,248	\$ 1,479,150	6.47%
Expenditures:	<u>71,222,246</u>	<u>75,007,412</u>	<u>3,785,166</u>	5.31%
Net from Property Taxes:	\$ 48,363,148	\$ 50,669,164	\$ 2,306,016	4.77%
Tax Rate Valuation:	\$ 2,374,234,046	\$ 2,397,976,386 (est.)	\$ 23,742,340	1.00%
Tax Rate:	\$ 20.37	\$ 21.13	\$ 0.76	3.73%

Tax Rate Change By Percentage					
Tax Rate	Tax Rate Increase	Property Tax Raised (Tax Levy)	Reduction Required	Median Prop. Taxable Value \$200,900	Tax Increase (Decrease)
\$ 20.37	0.00%	\$ 48,846,779	\$ 1,822,385	\$ 4,092.33	\$ -
20.42	0.25%	48,968,896	1,700,268	4,102.56	10.23
20.47	0.50%	49,091,013	1,578,151	4,112.79	20.46
20.52	0.75%	49,213,130	1,456,034	4,123.03	30.69
20.57	1.00%	49,335,247	1,333,917	4,133.26	40.92
20.62	1.25%	49,457,364	1,211,800	4,143.49	51.15
20.68	1.50%	49,579,481	1,089,683	4,153.72	61.38
20.73	1.75%	49,701,598	967,566	4,163.95	71.62
20.78	2.00%	49,823,715	845,449	4,174.18	81.85
20.83	2.25%	49,945,832	723,332	4,184.41	92.08
20.88	2.50%	50,067,948	601,215	4,194.64	102.31
20.93	2.75%	50,190,065	479,098	4,204.87	112.54
20.98	3.00%	50,312,182	356,981	4,215.10	122.77
21.03	3.25%	50,434,299	234,864	4,225.33	133.00
21.08	3.50%	50,556,416	112,747	4,235.56	143.23
21.13	3.73%	50,668,764	400	4,244.98	152.64
21.13	3.75%	50,678,533	(9,370)	4,245.80	153.46
21.18	4.00%	50,800,650	(131,487)	4,256.03	163.69
21.24	4.25%	50,922,767	(253,604)	4,266.26	173.92
21.29	4.50%	51,044,884	(375,721)	4,276.49	184.15
21.34	4.75%	51,167,001	(497,837)	4,286.72	194.39
21.39	5.00%	51,289,118	(619,954)	4,296.95	204.62
21.44	5.25%	51,411,235	(742,071)	4,307.18	214.85
21.47	5.40%	51,486,459	(817,295)	4,313.48	221.15
21.49	5.50%	51,533,352	(864,188)	4,317.41	225.08
21.54	5.75%	51,655,469	(986,305)	4,327.64	235.31

Town of Brunswick, Maine
Revenue, Expenditure and Tax Comparison
Municipal Budget for July 1, 2021 - June 30, 2022

	Adopted 2020-21	Department 2021-22	1 Manager 2021-22	2 Manager 2021-22	Council 2021-22	Council Increase (Decrease)	Council Increase (Decrease)		
<u>Revenues & Other Sources</u>									
Municipal (1)	8,312,322	10,205,233	10,190,851	10,198,272	10,643,583	2,331,261		28.05%	
School (2)	14,546,776	13,101,808	13,101,808	13,194,665	13,694,665	(852,111)		(5.86%)	
County	0	0	0	0	0	0		0.00%	
	22,859,098	23,307,041	23,292,659	23,392,937	24,338,248	1,479,150		6.47%	
<u>Expenditures & Other Uses</u>									
Municipal	26,799,640	30,626,955	29,557,466	29,561,966	29,691,966	2,892,326		10.79%	
School	42,748,055	43,987,190	43,987,190	43,651,333	43,651,333	903,278		2.11%	
County	1,674,551	1,664,113	1,664,113	1,664,113	1,664,113	(10,438)		(0.62%)	
	71,222,246	76,278,258	75,208,769	74,877,412	75,007,412	3,785,166		5.31%	
<u>Net From Property Taxes</u>									
Municipal	18,487,318	20,421,722	19,366,615	19,363,694	19,048,383	561,065		3.03%	
School	28,201,279	30,885,382	30,885,382	30,456,668	29,956,668	1,755,389		6.22%	
County	1,674,551	1,664,113	1,664,113	1,664,113	1,664,113	(10,438)		(0.62%)	
	48,363,148	52,971,217	51,916,110	51,484,475	50,669,164	2,306,016		4.77%	
<u>Tax Rate Valuation</u>	2,374,234,046	2,397,976,386	2,397,976,386	2,397,976,386	2,397,976,386	23,742,340		1.00%	
<u>Tax Rates (per 1,000)</u>									
Municipal	7.78	8.52	8.08	8.08	7.94	0.16		2.06%	Council Impact on Tax Rate 0.81%
School	11.88	12.88	12.88	12.70	12.49	0.61		5.13%	3.02%
County	0.71	0.69	0.69	0.69	0.69	(0.02)		(2.82%)	(0.10%)
	20.37	22.09	21.65	21.47	21.13	0.76		3.73%	3.73%

	Adopted 2020-21	Department 2021-22	1 Manager 2021-22	2 Manager 2021-22	Council 2021-22	Council Increase (Decrease)	Council Increase (Decrease)
<u>Property Tax Revenue Calculation</u>							
<u>Taxable Valuation (Net of Homestead & BET)</u>	2,243,673,982	2,266,110,722	2,266,110,722	2,266,110,722	2,266,110,722	22,436,740	1.00%
Tax Rate per (1,000)	20.37	22.09	21.65	21.47	21.13	0.76	3.73%
Property Tax Commitment	45,703,639	50,058,386	49,061,297	48,653,397	47,882,920	2,179,281	4.77%
<u>Homestead Reimbursement Calculation</u>							
Homestead Exempt Value	109,526,750	110,622,018	110,622,018	110,622,018	110,622,018	1,095,268	1.00%
Homestead Reimbursement %	70.00%	70.00%	70.00%	70.00%	70.00%	0	0.00%
Homestead Reimbursement	1,561,742	1,710,548	1,676,477	1,662,538	1,636,210	74,468	4.77%
<u>BETE Reimbursement</u>							
BETE Value	101,064,700	102,075,347	102,075,347	102,075,347	102,075,347	1,010,647	1.00%
BETE Reimbursement %	53.32%	53.32%	53.32%	53.32%	53.32%	0	0.00%
BETE Reimbursement	1,097,767	1,202,283	1,178,335	1,168,539	1,150,034	52,267	4.76%
Total From Property Taxes	48,363,148	52,971,217	51,916,109	51,484,474	50,669,163	2,306,015	4.77%
Notes:							
(1) Includes:							
General Municipal Revenues	6,892,691	6,964,711	6,964,711	6,964,711	6,964,711	72,020	1.04%
Allowance for Deferred Taxes	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	0	0.00%
Allowance for Tax Abatements	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	0	0.00%
Other Adjustments	(1,429,338)	8,400	(5,982)	1,439	(3,250)	1,426,088	(99.77%)
Use of Fund Balance	650,000	500,000	500,000	500,000	500,000	(150,000)	(23.08%)
State Revenue Sharing & Balance	1,800,000	2,200,000	2,200,000	2,200,000	2,650,000	850,000	47.22%
Other Sources	673,969	807,122	807,122	807,122	807,122	133,153	19.76%
	8,312,322	10,205,233	10,190,851	10,198,272	10,643,583	2,331,261	28.05%
(2) Includes:							
General Education Revenues	12,735,412	11,790,444	11,790,444	11,790,444	11,790,444	(944,968)	(7.42%)
Education Balances	1,811,364	1,311,364	1,311,364	1,404,221	1,904,221	92,857	5.13%
	14,546,776	13,101,808	13,101,808	13,194,665	13,694,665	(852,111)	(5.86%)

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

	2019-20	2020-21	2020-21	2020-21	2020-21	2021-22	1	2	2021-22
	Actual	Budget	Adjustments	Adjusted	Estimated	Department	2021-22 Manager	2021-22 Manager	2021-22 Council
<u>Taxes</u>									
Real and Personal Property	45,310,922	46,658,810	-	46,658,810	47,829,570	52,704,617	51,635,128	51,210,914	50,390,914
Interest on Delinquent Taxes	90,500	90,000	-	90,000	95,615	90,000	90,000	90,000	90,000
Tax Lien Costs	12,656	13,000	-	13,000	13,273	13,000	13,000	13,000	13,000
Payment in Lieu of Taxes	411,504	390,000	-	390,000	407,054	400,000	400,000	400,000	400,000
Auto Excise Tax	3,553,115	3,275,000	-	3,275,000	3,760,140	3,500,000	3,500,000	3,500,000	3,500,000
Watercraft Excise Tax	24,000	24,000	-	24,000	19,149	20,000	20,000	20,000	20,000
Aircraft Excise Tax	21,334	8,000	-	8,000	8,370	8,000	8,000	8,000	8,000
	49,424,031	50,458,810	-	50,458,810	52,133,171	56,735,617	55,666,128	55,241,914	54,421,914
<u>Licenses and Fees</u>									
Finance Department	22,005	26,500	-	26,500	1,060	10,000	10,000	10,000	10,000
Codes Enforcement	288,343	295,000	-	295,000	400,978	340,000	340,000	340,000	340,000
Town Clerk	156,544	175,702	-	175,702	151,532	162,542	162,542	162,542	162,542
Planning & Development	32,819	40,000	-	40,000	70,050	40,000	40,000	40,000	40,000
Fire Department	3,520	2,000	-	2,000	1,790	2,000	2,000	2,000	2,000
Police Department	700	700	-	700	710	700	700	700	700
Public Works	31,938	30,000	-	30,000	36,727	30,000	30,000	30,000	30,000
	535,869	569,902	-	569,902	662,847	585,242	585,242	585,242	585,242
<u>Intergovernmental</u>									
State Revenue Sharing	1,939,959	1,800,000	-	1,800,000	2,209,302	2,200,000	2,200,000	2,200,000	2,450,000
Public Safety	32,980	-	-	-	-	-	-	-	-
Public Works	209,110	200,000	-	200,000	195,424	195,000	195,000	195,000	195,000
Parks & Recreation	10,000	9,999	-	9,999	10,000	10,000	10,000	10,000	10,000
Other Municipal	183,149	456,500	-	456,500	181,189	273,317	273,317	273,317	273,317
Education Subsidy	11,058,375	12,399,982	-	12,399,982	12,399,982	11,529,277	11,529,277	11,529,277	11,529,277
	13,433,573	14,866,481	-	14,866,481	14,995,897	14,207,594	14,207,594	14,207,594	14,457,594

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

	2019-20	2020-21	2020-21	2020-21	2020-21	2021-22	1	2	2021-22
	Actual	Budget	Adjustments	Adjusted	Estimated	Department	2021-22 Manager	2021-22 Manager	2021-22 Council
<u>Charges for Services</u>									
Auto registration	60,293	70,000	-	70,000	64,139	60,000	60,000	60,000	60,000
Boat, ATV, snowmobile registration	1,195	1,600	-	1,600	1,088	1,200	1,200	1,200	1,200
Property Rental	6,701	9,092	-	9,092	19,042	17,292	17,292	17,292	17,292
Emergency medical services	1,084,172	1,000,000	-	1,000,000	1,097,681	1,100,000	1,100,000	1,100,000	1,100,000
Fire department	726	1,500	-	1,500	648	1,500	1,500	1,500	1,500
Police department	121,607	123,908	-	123,908	122,951	123,000	123,000	123,000	123,000
Dispatch services	150,792	150,745	-	150,745	155,316	159,975	159,975	159,975	159,975
Public works	1,908	1,000	-	1,000	-	1,000	1,000	1,000	1,000
Recycling	18,557	15,000	-	15,000	24,377	15,000	15,000	15,000	15,000
Education - tuition, transportation	198,085	208,494	-	208,494	208,494	208,494	208,494	208,494	208,494
	1,644,036	1,581,339	-	1,581,339	1,693,736	1,687,461	1,687,461	1,687,461	1,687,461
<u>Fines and Penalties</u>									
Town clerk	5,640	4,745	-	4,745	1,375	4,925	4,925	4,925	4,925
Fire department	100	-	-	-	200	100	100	100	100
Police department	38,120	30,500	-	30,500	23,330	25,450	25,450	25,450	25,450
	43,860	35,245	-	35,245	24,905	30,475	30,475	30,475	30,475
<u>Interest</u>									
Interest earned	300,692	100,000	-	100,000	76,558	50,000	50,000	50,000	50,000
	300,692	100,000	-	100,000	76,558	50,000	50,000	50,000	50,000
<u>Donations and Contributions</u>									
From BDC	25,000	25,000	-	25,000	25,000	25,000	25,000	25,000	25,000
From Portland - for Asylum Seekers	35,000	35,000	-	35,000	35,000	-	-	-	-
	60,000	60,000	-	60,000	60,000	25,000	25,000	25,000	25,000

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

	2019-20 Actual	2020-21 Budget	2020-21 Adjustments	2020-21 Adjusted	2020-21 Estimated	2021-22 Department	1 2021-22 Manager	2 2021-22 Manager	2021-22 Council
<u>Unclassified</u>									
Cable TV franchise fees	288,446	280,000	-	280,000	286,020	280,000	280,000	280,000	280,000
Municipal miscellaneous	50,207	8,200	-	8,200	3,575	5,710	5,710	5,710	5,710
Education miscellaneous	85,592	126,936	-	126,936	126,936	52,673	52,673	52,673	52,673
Other	18,904	-	-	-	470	-	-	-	-
	443,149	415,136	-	415,136	417,001	338,383	338,383	338,383	338,383
<u>Other Sources</u>									
Sale of assets	42	-	-	-	-	-	-	-	-
Transfers from other funds	678,945	673,969	63,000	736,969	736,969	807,122	807,122	807,122	807,122
	678,987	673,969	63,000	736,969	736,969	807,122	807,122	807,122	807,122
<u>Use of Fund Balances</u>									
Unassigned Fund Balance	-	650,000	-	650,000	650,000	500,000	500,000	500,000	500,000
Encumbrances	-	-	113,612	113,612	113,612	-	-	-	-
State Revenue Sharing Balance	-	-	-	-	-	-	-	-	200,000
Restricted Fund Balances - Education	-	1,811,364	-	1,811,364	1,811,364	1,311,364	1,311,364	1,404,221	1,904,221
	-	2,461,364	113,612	2,574,976	2,574,976	1,811,364	1,811,364	1,904,221	2,604,221
Total Revenues, Other Sources and Use of Fund Balances	66,564,197	71,222,246	176,612	71,398,858	73,376,060	76,278,258	75,208,769	74,877,412	75,007,412

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

	2019-20	2020-21	2020-21	2020-21	2020-21	2021-22	1	2	2021-22
	Expended	Budget	Adjustments	Available	Est Expended	Department	2021-22	2021-22	Council
							Manager	Manager	
<u>General Government</u>									
Administration	597,856	569,964	-	569,964	501,413	578,774	578,774	578,774	576,774
Finance	723,310	794,328	-	794,328	757,048	818,235	818,235	818,235	815,235
Technology Services	328,900	360,528	-	360,528	350,258	391,319	391,319	391,319	390,319
Municipal Officers	225,153	261,369	-	261,369	249,142	252,369	252,369	252,369	251,369
Town Hall Building	171,704	169,650	-	169,650	184,562	197,353	195,353	195,353	194,353
Risk Management	534,037	611,393	-	611,393	651,253	713,337	713,337	713,337	713,337
Cable TV	82,442	95,133	-	95,133	94,142	111,709	111,709	111,709	111,709
Assessing	257,923	304,876	-	304,876	284,788	311,712	307,512	307,512	306,012
Town Clerk & Elections	371,790	422,470	-	422,470	419,043	415,833	415,833	415,833	413,833
Engineering	232,219	276,999	-	276,999	273,979	305,337	305,337	309,837	308,337
Planning	547,552	625,539	67,649	693,188	599,117	684,232	684,232	684,232	682,732
Economic Development	111,211	142,999	63,000	205,999	190,720	395,801	270,801	270,801	269,801
	4,184,097	4,635,248	130,649	4,765,897	4,555,465	5,176,011	5,044,811	5,049,311	5,033,811
<u>Public Safety</u>									
Fire Department	3,850,817	4,046,295	3,300	4,049,595	4,133,254	4,486,338	4,300,818	4,300,818	4,290,818
Central Fire Station	31,905	46,775	-	46,775	34,775	47,975	47,975	47,975	47,975
Emerson Fire Station	54,170	62,700	-	62,700	56,460	69,800	69,800	69,800	69,800
Police Department	4,172,036	4,431,687	8,970	4,440,657	3,989,908	4,865,774	4,823,005	4,823,005	4,807,005
Emergency Services Dispatch	849,119	973,899	-	973,899	872,298	961,102	961,102	961,102	961,102
Police Station Building	114,941	119,306	-	119,306	133,671	121,440	121,440	121,440	121,440
Coastal Resources	98,370	117,696	1,972	119,668	109,270	129,659	129,659	129,659	129,659
Streetlights	200,253	216,000	-	216,000	208,000	216,000	94,000	94,000	94,000
Traffic Signals	23,593	33,000	-	33,000	27,643	33,000	33,000	33,000	33,000
Fire Suppression (Hydrants)	556,384	600,000	-	600,000	614,604	650,000	650,000	650,000	650,000
Emergency Management	1,070	2,000	-	2,000	800	2,000	2,000	2,000	2,000
	9,952,658	10,649,358	14,242	10,663,600	10,180,683	11,583,088	11,232,799	11,232,799	11,206,799

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

	2019-20 Expended	2020-21 Budget	2020-21 Adjustments	2020-21 Available	2020-21 Est Expended	2021-22 Department	1 2021-22 Manager	2 2021-22 Manager	2021-22 Council
<u>Public Works</u>									
Administration	380,558	300,875	-	300,875	309,396	433,975	433,975	433,975	431,975
General Maintenance	1,780,483	1,933,515	-	1,933,515	1,764,524	2,142,761	2,142,761	2,142,761	2,138,261
Refuse Collection & Disposal	551,440	659,899	-	659,899	659,899	672,975	672,975	672,975	672,975
Recycling	447,390	496,518	-	496,518	495,490	531,390	531,390	531,390	531,390
Central Garage	611,189	665,178	-	665,178	641,830	840,113	840,113	840,113	838,113
	3,771,060	4,055,985	-	4,055,985	3,871,139	4,621,214	4,621,214	4,621,214	4,612,714
<u>Human Services</u>									
General Assistance	284,756	732,159	2,354	734,513	289,437	451,116	451,116	451,116	451,116
Health & Social Services	89,730	102,250	-	102,250	100,550	199,931	199,931	199,931	199,931
	374,486	834,409	2,354	836,763	389,987	651,047	651,047	651,047	651,047
<u>Education</u>									
School Department	37,967,472	42,748,055	-	42,748,055	42,748,055	43,987,190	43,987,190	43,651,333	43,651,333
	37,967,472	42,748,055	-	42,748,055	42,748,055	43,987,190	43,987,190	43,651,333	43,651,333
<u>Recreation & Culture</u>									
Recreation Administration	458,550	484,168	-	484,168	451,520	496,343	496,343	496,343	494,843
Buildings & Grounds Maintenance	878,545	857,008	29,367	886,375	889,473	1,142,521	1,102,021	1,102,021	1,099,521
Recreation Building	215,650	233,573	-	233,573	224,006	246,809	246,809	246,809	245,809
Teen Center	18,051	18,051	-	18,051	18,051	20,000	20,000	20,000	20,000
People Plus Center	137,727	140,553	-	140,553	140,053	150,000	147,000	147,000	147,000
Curtis Memorial Library	1,522,449	1,533,441	-	1,533,441	1,533,441	1,611,464	1,586,464	1,586,464	1,586,464
	3,230,972	3,266,794	29,367	3,296,161	3,256,544	3,667,137	3,598,637	3,598,637	3,593,637

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

	2019-20 Expended	2020-21 Budget	2020-21 Adjustments	2020-21 Available	2020-21 Est Expended	2021-22 Department	1 2021-22 Manager	2 2021-22 Manager	2021-22 Council
<u>County Tax</u>	1,590,123	1,674,551	-	1,674,551	1,674,551	1,664,113	1,664,113	1,664,113	1,664,113
	1,590,123	1,674,551	-	1,674,551	1,674,551	1,664,113	1,664,113	1,664,113	1,664,113
<u>Unclassified</u>									
Promotion & Development	267,554	308,209	(4,500)	303,709	298,801	323,179	303,179	303,179	303,179
Additional School Assistance	10,000	10,000	-	10,000	10,000	10,000	10,000	10,000	10,000
Cemetery Care	500	3,200	-	3,200	750	3,200	3,200	3,200	3,200
Contingency Reserve	(174,789)	200,000	-	200,000	-	250,000	250,000	250,000	250,000
	103,265	521,409	(4,500)	516,909	309,551	586,379	566,379	566,379	566,379
<u>Debt Service</u>									
Principal & Interest Payments	970,543	948,437	-	948,437	948,437	1,436,159	936,659	936,659	1,136,659
	970,543	948,437	-	948,437	948,437	1,436,159	936,659	936,659	1,136,659
Total Expenditures	62,144,676	69,334,246	172,112	69,506,358	67,934,412	73,372,338	72,302,849	71,971,492	72,116,492
<u>Other Uses of Funds</u>									
To Other Funds - Special Revenue	74,500	-	4,500	4,500	4,500	70,000	70,000	70,000	70,000
To Other Funds - Capital	1,898,000	1,838,000	-	1,838,000	1,838,000	2,710,920	2,710,920	2,710,920	2,695,920
To Other Funds - Enterprise	225,000	50,000	-	50,000	50,000	125,000	125,000	125,000	125,000
Total Other Uses	2,197,500	1,888,000	4,500	1,892,500	1,892,500	2,905,920	2,905,920	2,905,920	2,890,920
TOTAL EXPENDITURES & OTHER USES	64,342,176	71,222,246	176,612	71,398,858	69,826,912	76,278,258	75,208,769	74,877,412	75,007,412

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

	2019-20 Expended	2020-21 Budget	2020-21 Adjustments	2020-21 Available	2020-21 Est Expended	2021-22 Department	1 2021-22 Manager	2 2021-22 Manager	2021-22 Council
TOTAL EXPENDITURES & OTHER USES	64,342,176	71,222,246	176,612	71,398,858	69,826,912	76,278,258	75,208,769	74,877,412	75,007,412
Revenues & Other Sources	19,313,316	22,763,436	176,612	22,940,048	23,337,188	21,373,641	21,373,641	21,466,498	22,166,498
Net Before SRS	45,028,860	48,458,810	-	48,458,810	46,489,724	54,904,617	53,835,128	53,410,914	52,840,914
State Revenue Sharing	1,939,959	1,800,000	-	1,800,000	2,209,302	2,200,000	2,200,000	2,200,000	2,450,000
NET REQUIRED FROM PROPERTY TAXES		46,658,810				52,704,617	51,635,128	51,210,914	50,390,914
Plus Allowances:									
Deferred Property Taxes		200,000				200,000	200,000	200,000	200,000
Tax Abatements		75,000				75,000	75,000	75,000	75,000
Other		1,429,338				(8,400)	5,982	(1,439)	3,250
TOTAL FROM PROPERTY TAXES		48,363,148				52,971,217	51,916,110	51,484,475	50,669,164
TAXABLE VALUATION		2,243,673,982				2,266,110,722	2,266,110,722	2,266,110,722	2,266,110,722
Plus State Share Homestead		76,668,725				77,435,412	77,435,412	77,435,412	77,435,412
Plus State Share BETE		53,891,339				54,430,252	54,430,252	54,430,252	54,430,252
TAX RATE VALUATION		2,374,234,046				2,397,976,386	2,397,976,386	2,397,976,386	2,397,976,386
TAX RATE		20.37				22.09	21.65	21.47	21.13
						<i>(estimated)</i>	<i>(estimated)</i>	<i>(estimated)</i>	<i>(estimated)</i>
						8.44%	6.28%	5.40%	3.73%

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

	2019-20 Expended	2020-21 Budget	2020-21 Adjustments	2020-21 Available	2020-21 Est Expended	2021-22 Department	1 2021-22 Manager	2 2021-22 Manager	2021-22 Council
REIMBURSEMENT CALCULATIONS									
Homestead Reimbursement Calculation									
Homestead Exempt Value		109,526,750				110,622,018	110,622,018	110,622,018	110,622,018
Homestead Reimbursement %		70.00%				70.00%	70.00%	70.00%	70.00%
Homestead Reimbursement		1,561,742				1,710,548	1,676,477	1,662,538	1,636,210
BETE Reimbursement Calculation									
BETE Exempt Value		101,064,700				102,075,347	102,075,347	102,075,347	102,075,347
BETE Reimbursement %		53.32%				53.32%	53.32%	53.32%	53.32%
BETE Reimbursement		1,097,767				1,202,283	1,178,335	1,168,539	1,150,034
Property Tax Commitment		45,703,639				50,058,386	49,061,297	48,653,398	47,882,920