

TOWN OF BRUNSWICK, MAINE

**A Resolution Amending the Municipal Budget
For the Period July 1, 2021 to June 30, 2022**

WHEREAS, pursuant to the Charter of the Town of Brunswick, Maine (the “Charter”), the Town Council of the Town of Brunswick (the “Town Council” and the “Town”) , adopted a budget for the period beginning on July 1, 2021 and ending on June 30, 2022, (“Municipal Budget” and the “2021-22 Fiscal Year”); and

WHEREAS, in the Municipal Budget adopted on May 13, 2021, the Town estimated the amount to be received in State Revenue Sharing (“Revenue Sharing”) at \$2,450,000; and

WHEREAS, subsequent to the adoption of the Municipal Budget, the Maine Legislature adopted a budget for the State of Maine for the period beginning July 1, 2021 and ending June 30, 2022 (the “State Budget”); and

WHEREAS, the adopted State Budget increased the amount of State funding to be distributed to Maine municipalities through the State Revenue Sharing Program; and

WHEREAS, the Town projects the State’s budget increase will result in a \$689,900 increase to the Town’s 2021-22 State Revenue Sharing estimate; and

WHEREAS, for the adopted Municipal Budget, the Town estimated the April 1, 2021 property value increase at 1%; and

WHEREAS, the Town Assessor has subsequently estimated that the April 1, 2021 assessed property values will increase by approximately 2.25%; and

WHEREAS, prior to the adoption of the Municipal Budget the Town Council indicated its intent to consider amending the Municipal Budget if the situation changed; and

WHEREAS, Section 504 of the Charter of the Town of Brunswick provides a method for amending the Municipal Budget; and

WHEREAS, the Town Council has held a public hearing on the proposed amendments to the Municipal Budget at least ten days prior to the adoption of this resolution;

NOW THEREFORE BE IT RESOLVED:

That the following amounts be appropriated to the several functions 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**

	<u>Adopted Budget</u>		<u>Amendment</u>		<u>Amended Budget</u>
EXPENDITURES (FUNCTIONS)					
General Government	\$ 5,033,811	\$	-	\$	5,033,811
Public Safety	11,232,799		-		11,232,799
Public Works	4,612,714		-		4,612,714
Human Services	651,047		-		651,047
Education	43,651,333		-		43,651,333
Recreation & Culture	3,620,137		-		3,620,137
County Tax	1,664,113		-		1,664,113
Unclassified	766,379		-		766,379
Debt Service	936,659		-		936,659
TOTAL EXPENDITURES	\$ 72,168,992	\$	-	\$	72,168,992
OTHER USES OF FUNDS (FUNCTIONS)					
Transfer to Special Revenue	\$ 70,000	\$	-	\$	70,000
Transfer to Capital Projects - Municipal	2,695,920		700,000		3,395,920 **
Transfer to Enterprise Fund	125,000		-		125,000
TOTAL OTHER USES	\$ 2,890,920	\$	700,000	\$	3,590,920
TOTAL EXPENDITURES & OTHER USES	\$ 75,059,912	\$	700,000	\$	75,759,912

Budget Amendment Proposed: July 19, 2021
Public Hearing: August 2, 2021
Adoption by Town Council: August 16, 2021

	<u>Adopted Budget</u>	<u>Amendment</u>	<u>Amended Budget</u>
REVENUES (SOURCES)			
Non-property Taxes	\$ 4,031,000	\$ -	\$ 4,031,000
Licenses and Fees	585,242	-	585,242
Intergovernmental	12,007,594	-	12,007,594
Charges for Services	1,687,461	-	1,687,461
Fines and Penalties	30,475	-	30,475
Interest	50,000	-	50,000
Donations and Contributions	25,000	-	25,000
Unclassified	338,383	-	338,383
TOTAL REVENUES	\$ 18,755,155	\$ -	\$ 18,755,155
OTHER SOURCES, AND USE OF FUND BALANCES			
Other Sources	\$ 807,122	\$ -	\$ 807,122
Use of Fund Balances	2,651,221	50,000	2,701,221
TOTAL OTHER SOURCES, AND USE OF FUND BALAN	\$ 3,458,343	\$ 50,000	\$ 3,508,343
TOTAL REVENUES, OTHER SOURCES AND USE OF FUND BALANCES	\$ 22,213,498	\$ 50,000	\$ 22,263,498
PROPERTY TAXES			
Total Expenditures and Other Uses	\$ 75,059,912	\$ 700,000	\$ 75,759,912
Less Total Revenue, Sources, and Use of Balances	22,213,498	50,000	22,263,498
Net Before Deductions	52,846,414	650,000	53,496,414
Less State Revenue Sharing	2,450,000	689,900	3,139,900
Net Required from Property Taxes	50,396,414	(39,900)	50,356,514
Plus Allowance for Deferred Property Taxes	200,000	-	200,000
Plus Allowance for Tax Abatements	75,000	-	75,000
Other Property Tax Additions/Credits	(2,250)	11,528	9,278
TOTAL REQUIRED FROM PROPERTY TAXES	\$ 50,669,164	\$ (28,372)	\$ 50,640,792

**Transfers to Capital Projects:

Road Rehabilitation (Paving)	\$ 1,550,000	\$ 500,000	\$ 2,050,000
Sidewalks	70,000	100,000	170,000
Facilities Reserve	225,000	100,000	325,000
	<u>\$ 1,845,000</u>	<u>\$ 700,000</u>	<u>\$ 2,545,000</u>

	<u>Adopted Budget</u>	<u>Amendment</u>	<u>Amended Budget</u>
<u>Estimated Taxable Valuation (Net of Homestead & BETE)</u>	2,266,110,722	28,045,925	2,294,156,647
Estimated valuation increase	1.00%	1.25%	2.25%
<u>Tax Rates (per 1,000)</u>			
Municipal	7.94	(0.11)	7.83
School	12.49	(0.15)	12.34
County	<u>0.69</u>	<u>0.00</u>	<u>0.69</u>
	21.13	(0.26)	20.86
<u>Tax Rate increase</u>			
Municipal	0.81%	-0.56%	0.25%
School	3.02%	-0.77%	2.26%
County	<u>-0.10%</u>	<u>0.00%</u>	<u>-0.10%</u>
	3.73%	-1.32%	2.41%