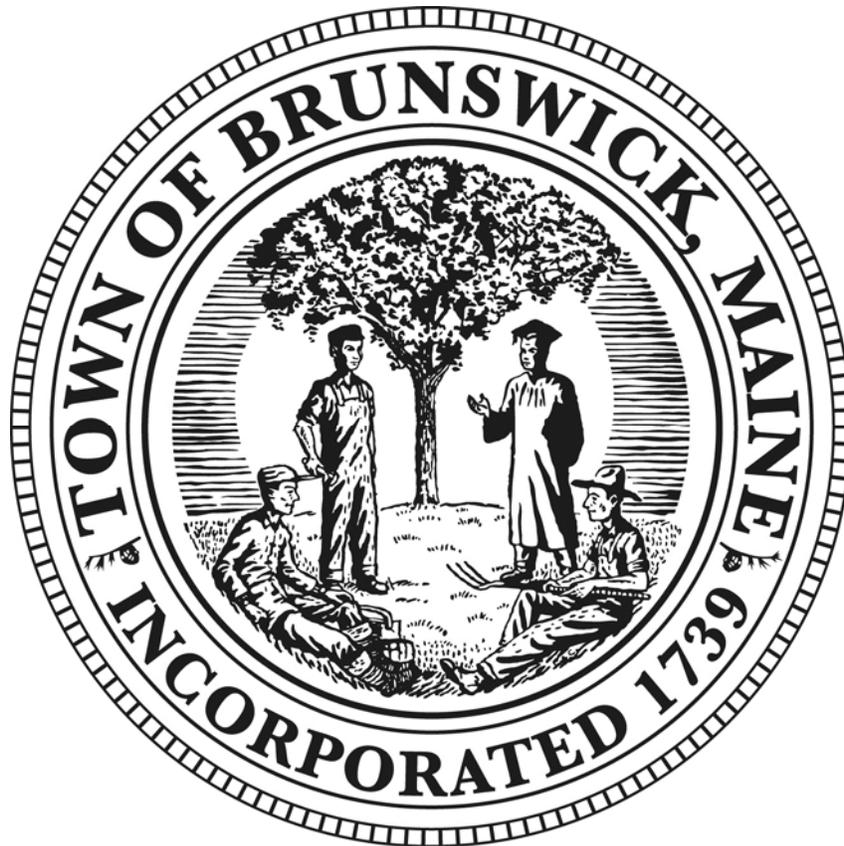


TOWN OF BRUNSWICK, MAINE



MUNICIPAL BUDGET

ADOPTED

**For the Fiscal Year
July 1, 2012 - June 30, 2013**

Town of Brunswick, Maine
Municipal Budget for July 1, 2012 - June 30, 2013
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Town of Brunswick, Maine
Comparative Balance Sheets
For the General Fund
As of June 30,

<u>ASSETS</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Cash & Investments	14,377,547	16,978,303	17,376,206	21,724,381	20,952,423
Taxes Receivable	644,772	633,329	603,174	752,364	706,276
Tax Liens & Acquired Property	120,728	201,568	146,249	154,593	178,530
Accounts Receivable	393,977	381,313	505,275	696,414	595,162
Due From Other Funds	279,474	-	341,144	-	-
Advances to Other Funds	1,162,313	1,953,201	2,653,201	2,053,201	2,685,795
Other	50,509	62,772	16,101	30,054	42,429
TOTAL ASSETS	17,029,320	20,210,486	21,641,350	25,411,007	25,160,615
<u>LIABILITIES</u>					
Accounts Payable	648,132	610,040	671,662	790,947	407,950
Accrued Payroll	2,152,191	2,595,276	2,634,945	2,810,979	2,783,560
Due to Other Funds	1,204,282	1,448,889	-	1,606,269	1,319,431
Deferred Property Taxes	446,963	414,971	445,584	479,514	529,804
Deferred Revenues	120,667	117,652	108,123	121,066	92,958
Other	95,822	168,749	121,445	325,795	232,678
TOTAL LIABILITIES	4,668,057	5,355,577	3,981,759	6,134,570	5,366,381
<u>FUND BALANCES</u>					
Non-spendable	1,212,822	2,015,973	2,669,302	2,083,255	2,720,061
Restricted	4,365,354	5,533,084	7,436,868	8,082,597	7,551,309
Assigned	749,070	625,002	608,524	1,626,364	1,014,339
Unassigned	6,034,017	6,680,850	6,944,897	7,484,221	8,508,525
TOTAL FUND BALANCE	12,361,263	14,854,909	17,659,591	19,276,437	19,794,234
TOTAL LIABILITIES AND FUND BALANCES	17,029,320	20,210,486	21,641,350	25,411,007	25,160,615

Beginning with the year ended June 30, 2009, the Town utilizes the fund balance categories required by Government Accounting Standards Board (GASB) Statement 54. Prior years have been restated to reflect the new categories.

Town of Brunswick, Maine
Comparative Statement of Revenues, Expenditures and
Changes in Fund Balance for the General Fund - GAAP Basis
For the Year Ended June 30,

<u>REVENUES</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Taxes	29,621,499	30,639,619	31,435,749	31,593,993	32,014,953
Licenses, Fees & Permits	373,905	278,999	259,430	267,450	337,927
Intergovernmental	19,661,735	21,150,020	21,663,707	19,975,317	17,965,819
Charges for Service	2,237,338	2,907,365	2,802,675	2,532,274	2,455,016
Interest on Investments	709,664	613,281	170,879	53,101	41,388
Other	<u>1,084,613</u>	<u>745,958</u>	<u>951,563</u>	<u>828,785</u>	<u>583,613</u>
TOTAL REVENUES	53,688,754	56,335,242	57,284,003	55,250,920	53,398,716
<u>EXPENDITURES</u>					
General Government	4,629,489	3,427,968	3,381,591	3,252,950	3,218,401
Public Safety	5,530,307	6,922,947	6,956,987	6,955,140	7,089,887
Public Works	2,823,725	3,388,281	3,270,835	3,064,200	3,221,383
Human Services	169,445	183,258	146,587	134,829	150,281
Education	31,552,067	33,038,976	33,300,722	33,078,519	32,012,711
Recreation & Culture	1,977,777	2,130,802	2,278,565	2,228,651	1,989,193
Debt Service	2,421,855	2,017,363	1,784,225	1,714,125	1,618,145
County Tax	998,732	1,052,971	1,088,467	1,149,612	1,171,049
Unclassified	<u>448,278</u>	<u>319,038</u>	<u>308,691</u>	<u>133,725</u>	<u>120,725</u>
TOTAL EXPENDITURES	50,551,675	52,481,604	52,516,670	51,711,751	50,591,775
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers In	187,461	809,056	95,673	447,199	383,402
Transfers Out	<u>(3,660,310)</u>	<u>(2,169,048)</u>	<u>(2,058,324)</u>	<u>(2,369,522)</u>	<u>(2,672,546)</u>
	(3,472,849)	(1,359,992)	(1,962,651)	(1,922,323)	(2,289,144)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(335,770)	2,493,646	2,804,682	1,616,846	517,797
BEGINNING FUND BALANCE	12,697,033	12,361,263	14,854,909	17,659,591	19,276,437
ENDING FUND BALANCE	12,361,263	14,854,909	17,659,591	19,276,437	19,794,234

Notes: This statement is produced using generally accepted accounting principals (GAAP Basis). To reconcile the GAAP basis to the basis used for budget purposes (Budget Basis), it is necessary to subtract from the GAAP basis the amount the State of Maine contributes to the Maine Public Employees Retirement System (MEPERS) for employees enrolled in the MEPERS Teacher Retirement Plan. The amounts to be subtracted from both GAAP revenues and GAAP expenditures for the fiscal years ended June 30, 2011, 2010, 2009, 2008 and 2007 are \$2,900,000, \$2,900,000, \$3,100,000, \$3,022,000, and \$2,612,000, respectively.

Certain expenditures have been reclassified for comparative purposes. Debt Service includes School obligations, which, for budget purposes, are included in the Education expenditures. Expenditures for certain school improvements are recorded as expenditures of a capital improvement fund. Beginning with the 2008 fiscal year, certain expenditures previously categorized as "General Government" have been included in other functional categories.

Town of Brunswick, Maine
Revenue, Expenditure and Tax Comparison
Municipal Budget for July 1, 2012 - June 30, 2013

	Adopted 2011-12	Council 2012-13	Council Increase (Decrease)	Council Increase (Decrease)
<u>Revenues & Other Sources</u>				
Municipal (1)	6,077,468	7,567,387	1,489,919	24.52%
School (2)	16,542,861	14,363,666	(2,179,195)	(13.17%)
County	0	0	0	0.00%
	22,620,329	21,931,053	(689,276)	(3.05%)
<u>Expenditures & Other Uses</u>				
Municipal	18,975,178	20,001,238	1,026,060	5.41%
School	33,301,672	33,491,029	189,357	0.57%
County	1,187,020	1,183,264	(3,756)	(0.32%)
	53,463,870	54,675,531	1,211,661	2.27%
<u>Net From Property Taxes</u>				
Municipal	12,897,710	12,433,851	(463,859)	(3.60%)
School	16,758,811	19,127,363	2,368,552	14.13%
County	1,187,020	1,183,264	(3,756)	(0.32%)
	30,843,541	32,744,478	1,900,937	6.16%
<u>Tax Rate Valuation</u>	1,302,514,410	1,311,169,147	8,654,737	0.66%
<u>Tax Rates (per 1,000)</u>				
Municipal	9.90	9.48	(0.42)	(4.24%)
School	12.87	14.59	1.72	13.36%
County	0.91	0.90	(0.01)	(1.10%)
	23.68	24.97	1.29	5.45%

	Adopted 2011-12	Council 2012-13	Council Increase (Decrease)	Council Increase (Decrease)
<u>Property Tax Revenue Calculation</u>				
<u>Taxable Valuation (Net of Homestead & BETE)</u>	1,282,350,160	1,290,373,097	8,022,937	0.63%
Tax Rate per (1,000)	23.68	24.97	1.29	5.45%
Property Tax Commitment	30,366,052	32,220,616	1,854,564	6.11%
<u>Homestead Reimbursement Calculation</u>				
Homestead Exempt Value	28,639,900	30,792,100	2,152,200	7.51%
Homestead Reimbursement %	50.00%	50.00%	0	0.00%
Homestead Reimbursement	339,096	384,439	45,343	13.37%
<u>BETE Reimbursement</u>				
BETE Value	8,349,000	9,000,000	651,000	7.80%
BETE Reimbursement %	70.00%	60.00%	(0)	(14.29%)
BETE Reimbursement	138,393	134,838	(3,555)	(2.57%)
Total From Property Taxes	30,843,541	32,739,893	1,896,352	6.15%
Notes:				
(1) Includes:				
General Municipal Revenues	4,852,413	5,081,229	228,816	4.72%
Allowance for Deferred Taxes	(200,000)	(200,000)	0	0.00%
Allowance for Tax Abatements	(75,000)	(75,000)	0	0.00%
Supplemental Taxes	0	0	0	0.00%
Other Adjustments	(358,445)	(4,842)	353,603	(98.65%)
Use of Fund Balance	140,000	1,000,000	860,000	614.29%
State Revenue Sharing & Balance	1,500,000	1,550,000	50,000	3.33%
Other Sources	218,500	216,000	(2,500)	(1.14%)
	6,077,468	7,567,387	1,489,919	24.52%
(2) Includes:				
General Education Revenues	13,042,861	10,877,666	(2,165,195)	(16.60%)
Education Balances	3,500,000	3,486,000	(14,000)	(0.40%)
	16,542,861	14,363,666	(2,179,195)	(13.17%)

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

	2010-11 Expended	2011-12 Budget	2011-12 Adjustments	2011-12 Available	2011-12 Est Expended	2012-13 Department	2012-13 Manager	2012-13 Council
<u>General Government</u>								
Administration	477,944	392,515	-	392,515	438,404	423,895	448,895	443,895
Finance Department	588,071	650,894	-	650,894	632,419	679,347	679,347	676,347
Technology Services	242,577	255,238	-	255,238	256,148	317,509	309,447	309,447
Municipal Officers	110,223	115,415	-	115,415	119,415	130,615	130,615	127,615
Municipal Building	159,730	177,939	6,943	184,882	209,252	185,178	185,178	185,178
Risk Management	417,721	428,550	-	428,550	397,235	429,050	429,050	429,050
Cable TV	75,676	85,655	-	85,655	90,070	97,852	66,983	66,983
Assessing	222,904	247,033	-	247,033	244,310	283,406	279,406	279,406
Town Clerk & Elections	299,134	329,488	-	329,488	316,823	352,539	352,539	352,539
Planning	399,288	427,944	7,197	435,141	428,586	443,416	443,416	443,416
Economic Development	225,133	162,775	27,800	190,575	182,495	171,355	94,751	94,751
	3,218,401	3,273,446	41,940	3,315,386	3,315,157	3,514,162	3,419,627	3,408,627
<u>Public Safety</u>								
Fire Department	2,651,931	2,796,745	2,942	2,799,687	2,756,520	2,996,220	2,946,220	2,944,930
Police Department	3,258,712	3,574,510	-	3,574,510	3,438,547	3,838,551	3,763,288	3,763,288
Emergency Services Dispatch	615,102	687,442	-	687,442	667,909	737,910	715,702	715,702
Streetlights	169,647	190,000	-	190,000	177,500	190,000	190,000	190,000
Traffic Signals	28,112	27,600	-	27,600	30,400	31,600	31,600	31,600
Fire Suppression (Hydrants)	365,583	365,885	-	365,885	365,885	420,770	420,770	407,770
Emergency Management	800	2,000	-	2,000	2,064	2,000	2,000	2,000
	7,089,887	7,644,182	2,942	7,647,124	7,438,825	8,217,051	8,069,580	8,055,290

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

	2010-11 Expended	2011-12 Budget	2011-12 Adjustments	2011-12 Available	2011-12 Est Expended	2012-13 Department	2012-13 Manager	2012-13 Council
<u>Public Works</u>								
Administration	369,788	389,222	-	389,222	391,154	414,725	412,725	412,725
General Maintenance	643,626	735,295	12,500	747,795	685,326	1,650,417	1,627,417	1,627,417
Winter Maintenance	786,549	821,853	-	821,853	658,754	-	-	-
Refuse Collection & Disposal	530,431	587,353	-	587,353	548,200	583,765	583,765	583,765
Recycling	252,184	261,148	-	261,148	263,613	273,792	273,792	273,792
Central Garage	638,805	621,748	-	621,748	621,787	726,998	726,998	724,623
	3,221,383	3,416,619	12,500	3,429,119	3,168,834	3,649,697	3,624,697	3,622,322
<u>Human Services</u>								
General Assistance	146,923	148,848	-	148,848	157,206	166,695	166,695	166,695
Health & Social Services	3,358	2,701	-	2,701	2,701	2,744	2,744	2,744
	150,281	151,549	-	151,549	159,907	169,439	169,439	169,439
<u>Education</u>								
School Department	30,446,856	33,301,672	-	33,301,672	33,051,672	33,491,029	33,491,029	33,491,029
	30,446,856	33,301,672	-	33,301,672	33,051,672	33,491,029	33,491,029	33,491,029
<u>Recreation & Culture</u>								
Recreation Administration	359,865	408,643	-	408,643	402,954	417,915	417,915	417,915
Buildings & Grounds Maintenan	524,913	620,335	7,393	627,728	613,120	681,282	681,282	668,672
Teen Center	-	5,000	-	5,000	5,000	5,000	5,000	5,000
People Plus Center	67,500	70,000	-	70,000	70,000	70,000	75,000	75,000
Curtis Memorial Library	1,036,915	1,087,355	-	1,087,355	1,090,855	1,192,405	1,192,405	1,192,405
	1,989,193	2,191,333	7,393	2,198,726	2,181,929	2,366,602	2,371,602	2,358,992

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

	2010-11 Expended	2011-12 Budget	2011-12 Adjustments	2011-12 Available	2011-12 Est Expended	2012-13 Department	2012-13 Manager	2012-13 Council
<u>County Tax</u>	1,171,049	1,187,020	-	1,187,020	1,187,020	1,183,264	1,183,264	1,183,264
	1,171,049	1,187,020	-	1,187,020	1,187,020	1,183,264	1,183,264	1,183,264
<u>Unclassified</u>								
Promotion & Development	108,975	141,758	-	141,758	141,788	161,558	161,558	161,558
Additional School Assistance	10,000	10,000	-	10,000	10,000	10,000	10,000	10,000
Cemetery Care	1,750	3,000	-	3,000	3,000	3,000	3,000	3,000
Salary, Wage & Benefits Reserve	-	40,000	-	40,000	-	35,000	35,000	35,000
Longfellow School building	-	-	100,000	100,000	100,000	-	-	-
School Master Plan	-	-	200,000	200,000	200,000	-	-	-
	120,725	194,758	300,000	494,758	454,788	209,558	209,558	209,558
<u>Debt Service</u>								
Principal & Interest Payments	284,000	558,643	-	558,643	558,643	542,010	542,010	542,010
	284,000	558,643	-	558,643	558,643	542,010	542,010	542,010
Total Expenditures	47,691,775	51,919,222	364,775	52,283,997	51,516,775	53,342,812	53,080,806	53,040,531
<u>Other Uses of Funds</u>								
To Other Funds	2,672,546	1,544,648	147,000	1,691,648	1,691,648	1,945,000	1,785,000	1,635,000
Total Other Uses	2,672,546	1,544,648	147,000	1,691,648	1,691,648	1,945,000	1,785,000	1,635,000
TOTAL EXPENDITURES & OTHER USES	50,364,321	53,463,870	511,775	53,975,645	53,208,423	55,287,812	54,865,806	54,675,531

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

	2010-11 Expended	2011-12 Budget	2011-12 Adjustments	2011-12 Available	2011-12 Est Expended	2012-13 Department	2012-13 Manager	2012-13 Council
TOTAL EXPENDITURES & OTHER USES	50,364,321	53,463,870	511,775	53,975,645	53,208,423	55,287,812	54,865,806	54,675,531
Revenues & Other Sources	20,195,107	21,803,774	511,775	22,315,549	17,796,766	19,552,295	20,744,895	20,760,895
Net Before SRS	30,169,214	31,660,096				35,735,517	34,120,911	33,914,636
State Revenue Sharing	1,539,380	1,450,000	-	1,450,000	1,475,000	1,450,000	1,450,000	1,450,000
NET REQUIRED FROM PROPERTY TAXES		30,210,096				34,285,517	32,670,911	32,464,636
Plus Allowances:								
Deferred Property Taxes		200,000				200,000	200,000	200,000
Tax Abatements		75,000				75,000	75,000	75,000
Supplemental Taxes		-				-	-	-
Other		358,445				1,745	4,843	4,842
TOTAL FROM PROPERTY TAXES		30,843,541				34,562,262	32,950,754	32,744,478
TAXABLE VALUATION		1,282,350,160				1,289,373,097	1,289,373,097	1,290,373,097
Plus State Share Homestead		14,319,950				15,396,050	15,396,050	15,396,050
Plus State Share BETE		5,844,300				5,400,000	5,400,000	5,400,000
TAX RATE VALUATION		1,302,514,410				1,310,169,147	1,310,169,147	1,311,169,147
TAX RATE		23.68				26.38	25.15	24.97
						<i>(estimated)</i>	<i>(estimated)</i>	<i>(estimated)</i>
						11.40%	6.21%	5.45%

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

	2010-11 Expended	2011-12 Budget	2011-12 Adjustments	2011-12 Available	2011-12 Est Expended	2012-13 Department	2012-13 Manager	2012-13 Council
REIMBURSEMENT CALCULATIONS								
Homestead Reimbursement Calculation								
Homestead Exempt Value		28,639,900				30,792,100	30,792,100	30,792,100
Homestead Reimbursement %		50.00%				50.00%	50.00%	50.00%
Homestead Reimbursement		339,096				406,148	387,211	384,439
BETE Reimbursement Calculation								
BETE Exempt Value		8,349,000				9,000,000	9,000,000	9,000,000
BETE Reimbursement %		70.00%				60.00%	60.00%	60.00%
BETE Reimbursement		138,393				142,452	135,810	134,838
Property Tax Commitment		30,366,052				34,013,662	32,427,733	32,225,201

**Town of Brunswick, Maine
Revenue Budget**

	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Adjusted	2011-12 Estimated	2012-13 Department	2012-13 Manager	2012-13 Council
<u>Taxes</u>								
111191-41110	Auto Excise Tax	2,524,770	2,475,000	-	2,475,000	2,575,000	2,550,000	2,550,000
111191-41111	Watercraft Excise Tax	24,776	24,000	-	24,000	25,000	25,000	25,000
111190-41105	Interest on Taxes	86,848	65,000	-	65,000	76,000	76,000	76,000
111190-41106	Tax Lien Costs	12,611	10,000	-	10,000	13,000	13,000	13,000
111190-41109	Payments In Lieu Of Taxes (PILOT)	218,319	205,000	-	205,000	260,000	260,000	260,000
		2,867,324	2,779,000	-	2,779,000	2,949,000	2,924,000	2,924,000
<u>Intergovernmental</u>								
131190-43102	State Tax Exemptions	27,563	25,000	-	25,000	26,000	26,000	26,000
131132-43103	Highway Grant Fund	207,568	200,000	-	200,000	215,000	215,000	215,000
131192-43106	Snowmobile Receipts	1,589	1,500	-	1,500	1,500	1,500	1,500
131142-43104	Gen. Asst. Reimbursement	29,498	20,000	-	20,000	35,000	35,000	35,000
131192-43105	Emergency Management	14,133	-	-	-	4,288	4,288	4,288
		280,351	246,500	-	246,500	281,788	281,788	281,788
<u>Finance Department</u>								
121111-42207	Passport Fees	1,325	8,000	-	8,000	8,000	8,000	8,000
121111-42208	Postage Fees	110	-	-	-	600	-	-
121111-42209	Passport Photos	288	1,700	-	1,700	1,700	1,500	1,500
141111-44110	Auto Registration Fees	42,005	37,500	-	37,500	50,000	50,000	50,000
141111-44111	Boat, ATV, Snowmobile Regs.	1,536	1,500	-	1,500	1,500	1,500	1,500
191111-49000	Miscellaneous	21,194	2,500	-	2,500	2,700	1,000	1,000
		66,458	51,200	-	51,200	64,500	62,000	62,000

**Town of Brunswick, Maine
Revenue Budget**

		2010-11	2011-12	2011-12	2011-12	2011-12	2012-13	2012-13	2012-13
		Actual	Adopted	Adjustments	Adjusted	Estimated	Department	Manager	Council
<u>Codes Enforcement</u>									
121411-42100	Building Permits	141,708	150,000	-	150,000	100,000	100,000	100,000	100,000
121411-42101	Electrical Permits	25,960	23,000	-	23,000	35,000	27,000	27,000	27,000
121411-42102	Plumbing Permits	14,145	11,000	-	11,000	17,000	12,000	12,000	12,000
121411-42103	Zoning Board Fees	225	-	-	-	225	-	-	-
191411-49000	Miscellaneous	367	-	-	-	75	-	-	-
		182,405	184,000	-	184,000	152,300	139,000	139,000	139,000
<u>Town Clerk</u>									
121611-42200	Hunting & Fishing Licenses	1,321	1,430	-	1,430	1,200	1,000	1,000	1,000
121611-42201	Dog Licenses	2,384	2,402	-	2,402	2,402	2,302	2,302	2,302
121611-42202	Vital Statistics	53,533	48,000	-	48,000	48,000	46,000	46,000	46,000
121611-42203	General Licenses	25,456	22,635	-	22,635	22,635	24,230	24,230	24,230
121611-42204	Victualer Licenses	22,875	20,775	-	20,775	20,775	22,875	22,875	22,875
121611-42205	Shellfish Licenses	18,475	19,200	-	19,200	19,200	20,250	20,250	20,250
121611-42206	Neutered/Spayed Dog License	4,292	4,210	-	4,210	4,210	4,210	4,210	4,210
121611-42207	Passport Fees	6,600	-	-	-	-	-	-	-
121611-42208	Postage Fees	90	-	-	-	-	-	-	-
121611-42209	Passport Photos	1,800	-	-	-	-	-	-	-
151621-45103	Unlicensed Dogs	16,600	10,000	-	10,000	10,000	6,750	6,750	6,750
191611-49000	Miscellaneous	1,117	1,300	-	1,300	1,200	1,200	1,200	1,200
		154,543	129,952	-	129,952	129,622	128,817	128,817	128,817
<u>Planning Department</u>									
121911-42300	Planning Fees	14,342	15,000	-	15,000	8,300	10,000	10,000	10,000
191911-49000	Miscellaneous	1,350	300	-	300	150	200	200	200
		15,692	15,300	-	15,300	8,450	10,200	10,200	10,200

**Town of Brunswick, Maine
Revenue Budget**

	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Adjusted	2011-12 Estimated	2012-13 Department	2012-13 Manager	2012-13 Council
<u>Fire Department</u>								
122121-42400	Fire Code Permits	790	900	-	900	900	900	900
142121-44155	Ambulance Service Fees	804,663	700,000	-	700,000	800,000	700,000	800,000
142121-44166	Special Detail, Fire	760	500	-	500	1,000	500	500
152121-45104	Fire False Alarms	2,000	2,000	-	2,000	3,000	2,000	2,000
131122-43505	Emergency Mgmt Planning Grant	13,410	-	-	-	15,000	-	-
131122-43506	SAFER Grant	39,659	20,000	-	20,000	20,000	20,000	20,000
192121-49000	Miscellaneous	304	10,500	-	10,500	10,500	1,000	9,000
		861,586	733,900	-	733,900	850,400	724,400	832,400
<u>Police Department</u>								
122221-42500	Concealed Weapons Permits	760	600	-	600	600	600	600
142221-44161	Witness Fees	4,920	3,500	-	3,500	3,000	3,500	3,500
142221-44162	Police Reports	3,798	3,600	-	3,600	30,000	3,600	3,600
142221-44163	School Resource Officer	70,272	73,987	-	73,987	73,987	77,424	77,424
142221-44165	Special Details	963	11,000	-	11,000	6,000	11,000	1,000
152221-45100	Ordinance Fines	1,038	600	-	600	-	600	600
152221-45101	Parking Violations	8,440	9,000	-	9,000	6,000	9,000	6,000
152221-45102	Leash Law Receipts	455	500	-	500	525	700	500
152221-45105	False Alarm Fines	530	700	-	700	200	700	300
192221-49000	Miscellaneous	1,217	11,800	-	11,800	11,000	11,800	1,000
142221-44167	Dispatch Services fee	94,103	131,274	-	131,274	132,561	135,000	135,000
		186,496	246,561	-	246,561	263,873	253,924	229,524
<u>Public Works Department</u>								
123131-42600	Opening Permits	1,448	500	-	500	1,000	500	500
143131-44174	Labor & Materials	1,361	-	-	-	1,000	-	-
143431-44175	Solid Waste Recycling	31,824	18,000	-	18,000	40,000	18,000	25,000
193131-49000	Miscellaneous	9,825	-	-	-	1,000	-	-
		44,458	18,500	-	18,500	43,000	18,500	25,500

**Town of Brunswick, Maine
Revenue Budget**

	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Adjusted	2011-12 Estimated	2012-13 Department	2012-13 Manager	2012-13 Council
<u>General Assistance</u>								
194141-49103	General Assistance Recovery	40	-	-	-	2,000	-	-
		40	-	-	-	2,000	-	-
<u>Parks and Recreation</u>								
195051-49000	Recreation Misc.	53	-	-	-	-	-	-
		53	-	-	-	-	-	-
<u>Unclassified</u>								
191192-49100	CATV Fees	209,298	205,000	-	205,000	205,000	200,000	200,000
161193-46100	Interest on General Funds	41,388	100,000	-	100,000	40,000	100,000	100,000
191111-49101	Workers Comp. Reimbursement	20,006	-	-	-	14,377	-	-
191111-49103	Workers Comp. Proceeds	1,552	-	-	-	5,530	-	-
191111-49105	Postage & Handling	2,660	2,500	-	2,500	2,500	-	-
141111-44140	Housing Services Fees	611,415	-	-	-	-	-	-
191111-49104	P & C Reimbursement	9,375	-	-	-	-	-	-
191111-49210	P & C Proceeds	10,514	-	-	-	-	-	-
171952-47000	From BDC	75,000	75,000	-	75,000	75,000	75,000	75,000
171952-47001	From MRRA - for Economic Dev	49,992	50,000	-	50,000	49,992	50,000	50,000
171952-47001	From MRRA - for MCOG dues	-	15,000	-	15,000	15,000	15,000	15,000
		1,031,200	447,500	-	447,500	407,399	440,000	440,000
	TOTAL MUNICIPAL REVENUE	5,690,606	4,852,413	-	4,852,413	5,152,332	4,982,629	5,081,229

**Town of Brunswick, Maine
Revenue Budget**

	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Adjusted	2011-12 Estimated	2012-13 Department	2012-13 Manager	2012-13 Council	
<u>Education Revenues</u>									
134546-43120	State School Subsidy	11,465,931	12,406,261	-	12,406,261	11,670,000	10,451,354	10,451,354	10,451,354
134546-43122	State Fiscal Stabilization	1,099,032	-	-	-	-	-	-	-
134546-43121	State Adult Education Subsidy	33,699	31,000	-	31,000	31,000	31,000	31,000	31,000
134546-43150	Federal School Subsidy	594,357	97,500	-	97,500	157,000	-	-	-
144545-44100	Tuition, etc.	758,334	433,600	-	433,600	330,000	220,812	220,812	220,812
194545-49000	Miscellaneous	125,797	74,500	-	74,500	175,000	174,500	174,500	174,500
	TOTAL EDUCATION REVENUE	14,077,150	13,042,861	-	13,042,861	12,363,000	10,877,666	10,877,666	10,877,666
	TOTAL REVENUES	19,767,756	17,895,274	-	17,895,274	17,515,332	15,860,295	15,942,895	15,958,895
<u>Other Sources</u>									
191194-49150	Sale of General Assets	-	-	-	-	66,000	-	-	-
192294-49153	Sale of Vehicles - Police	16,003	18,500	-	18,500	15,434	16,000	16,000	16,000
192194-49151	Sale of Vehicles - Fire	400	-	-	-	-	-	-	-
193194-49154	Sale of Vehicles - Public Works	27,546	-	-	-	-	-	-	-
199980-48100	From Other Funds	255,890	-	-	-	-	-	-	-
199980-48101	From Other Funds (Industrial Park)	127,512	200,000	-	200,000	200,000	-	200,000	200,000
	TOTAL OTHER SOURCES	427,351	218,500	-	218,500	281,434	16,000	216,000	216,000

**Town of Brunswick, Maine
Revenue Budget**

	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Adjusted	2011-12 Estimated	2012-13 Department	2012-13 Manager	2012-13 Council
<u>Use of General Fund Balances</u>								
181100-48000 Unassigned Fund Balance	-	140,000	447,000	587,000	-	140,000	1,000,000	1,000,000
181100-48000 Encumbrances	-	-	64,775	64,775	-	-	-	-
181100-48001 State Revenue Sharing Balance	-	50,000	-	50,000	-	50,000	100,000	100,000
184500-48004 Restricted Fund Balance - Education	-	3,500,000	-	3,500,000	-	3,486,000	3,486,000	3,486,000
TOTAL USE OF BALANCES	-	3,690,000	511,775	4,201,775	-	3,676,000	4,586,000	4,586,000
TOTAL REVS. O.S. & BALS.	20,195,107	21,803,774	511,775	22,315,549	17,796,766	19,552,295	20,744,895	20,760,895
 <u>State Revenue Sharing</u>								
131192-43101 Revenue Sharing	1,539,380	1,450,000	-	1,450,000	1,475,000	1,450,000	1,450,000	1,450,000
111190-41101 Property Taxes	29,268,275	30,843,541	-	30,843,541	30,876,541	34,562,262	32,950,754	32,744,478
111190-41103 Decrease/(Increase) in Deferred Tax	(61,913)	(200,000)	-	(200,000)	(100,000)	(200,000)	(200,000)	(200,000)
111190-41104 Tax Abatements	(58,732)	(75,000)	-	(75,000)	(250,000)	(75,000)	(75,000)	(75,000)
111190-41199 Other	-	(358,445)	-	(358,445)	-	(1,745)	(4,843)	(4,842)
Subtotal	29,147,630	30,210,096	-	30,210,096	30,526,541	34,285,517	32,670,911	32,464,636
TOTAL	50,882,117	53,463,870	511,775	53,975,645	49,798,307	55,287,812	54,865,806	54,675,531

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

	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
<u>ADMINISTRATION - 11000</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	207,677	220,869	-	220,869	223,451	231,499	231,499	231,499
51110 Overtime	41	-	-	-	63	-	-	-
	207,718	220,869	-	220,869	223,514	231,499	231,499	231,499
EMPLOYEE BENEFITS								
51410 Social Security/FICA	13,392	14,598	-	14,598	14,870	15,384	15,384	15,384
51420 Medicare	3,189	3,414	-	3,414	3,478	3,598	3,598	3,598
51430 Maine PERS	5,902	9,718	-	9,718	9,136	12,269	12,269	12,269
51440 Health Benefit	12,269	18,317	-	18,317	10,857	33,663	33,663	33,663
51490 Deferred Compensation	5,292	4,959	-	4,959	6,309	6,142	6,142	6,142
	40,044	51,006	-	51,006	44,650	71,056	71,056	71,056
CONTRACTUAL SERVICES								
52021 Legal Services-Discretionary	78,336	50,000	-	50,000	50,000	50,000	50,000	50,000
52022 Legal Services-Cases	88,706	25,000	-	25,000	75,000	25,000	25,000	25,000
52030 Pro Servs - Medical	4,402	4,000	-	4,000	3,600	4,000	4,000	4,000
52090 Pro Servs - Other	14,544	6,000	-	6,000	6,000	6,000	31,000	26,000
52500 Postage	333	500	-	500	300	350	350	350
52510 Telephone	2,530	2,640	-	2,640	2,640	2,640	2,640	2,640
52520 Advertising	1,700	3,250	-	3,250	2,400	3,250	3,250	3,250
52530 Printing	364	500	-	500	550	500	500	500
52540 Photocopies	1,880	2,200	-	2,200	2,200	2,200	2,200	2,200
52610 Travel	4,254	4,200	-	4,200	5,000	5,000	5,000	5,000
52640 Training	3,362	2,500	-	2,500	3,000	3,000	3,000	3,000
52660 Personnel Testing	96	750	-	750	750	750	750	750
52661 Background Checks	1,263	1,400	-	1,400	750	1,000	1,000	1,000
52670 Membership & Dues	1,579	1,550	-	1,550	1,700	1,750	1,750	1,750
	203,349	104,490	-	104,490	153,890	105,440	130,440	125,440

	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
<u>ADMINISTRATION - 11000</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	1,845	1,750	-	1,750	1,500	1,500	1,500	1,500
53060 Training Supplies	-	250	-	250	100	250	250	250
	1,845	2,000	-	2,000	1,600	1,750	1,750	1,750
PROGRAMS								
55000 Program	9,248	-	-	-	-	-	-	-
55002 Employee Assistance	1,750	2,000	-	2,000	2,000	2,000	2,000	2,000
51460 Life Insurance (Retirees)	10,201	7,500	-	7,500	8,100	7,500	7,500	7,500
51465 Medical/Dep Care	3,556	4,400	-	4,400	4,400	4,400	4,400	4,400
52330 Rental of Parking Facilities		-	-	-	-	-	-	-
55105 Personnel Board	233	250	-	250	250	250	250	250
	24,988	14,150	-	14,150	14,750	14,150	14,150	14,150
TOTAL	477,944	392,515	-	392,515	438,404	423,895	448,895	443,895

This account funds general administrative and human resources costs of the Town.

Salaries, Full-time:

Town Manager	102,084	102,084	102,084
Administrative Assistant	44,241	44,241	44,241
Human Resources Manager	54,715	54,715	54,715
Administrative Floater	29,831	29,831	29,831
One day calculation	628	628	628
	231,499	231,499	231,499

Membership and Dues include:

ICMA, MTCMA, PMA, Human Resource Management	1,750	1,750	1,750
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Training:

ICMA	2,500	2,500	2,500
MMA	100	100	100
Human Resources	400	400	400
	3,000	3,000	3,000

	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
<u>FINANCE DEPARTMENT - 11100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	387,700	409,991	-	409,991	405,720	428,077	428,077	428,077
51040 Wages, Part-time	6,213	6,000	-	6,000	3,900	6,000	6,000	6,000
51110 Overtime	574	6,000	-	6,000	1,000	2,500	2,500	2,500
	394,487	421,991	-	421,991	410,620	436,577	436,577	436,577
EMPLOYEE BENEFITS								
51410 Social Security/FICA	24,401	27,030	-	27,030	25,566	27,967	27,967	27,967
51420 Medicare	5,706	6,321	-	6,321	5,979	6,541	6,541	6,541
51430 Maine PERS	9,841	15,875	-	15,875	14,369	19,770	19,770	19,770
51440 Health Benefit	84,156	91,718	-	91,718	86,066	89,769	89,769	89,769
51490 Deferred Compensation	3,103	3,312	-	3,312	3,236	3,499	3,499	3,499
	127,207	144,256	-	144,256	135,216	147,546	147,546	147,546
CONTRACTUAL SERVICES								
52015 Banking Services	4,093	9,400	-	9,400	9,900	14,400	14,400	12,000
52090 Pro Servs - Other	1,015	1,070	-	1,070	925	1,070	1,070	1,070
52260 R & M Equipment	3,242	3,150	-	3,150	3,390	3,500	3,500	3,500
52360 Equipment Rental	660	540	-	540	1,020	1,020	1,020	1,020
52500 Postage	18,786	23,830	-	23,830	23,227	25,740	25,740	25,740
52510 Telephone	2,473	3,000	-	3,000	2,646	3,000	3,000	3,000
52530 Printing	10,329	10,820	-	10,820	10,500	11,778	11,778	11,778
52540 Photocopies	4,305	4,200	-	4,200	4,257	4,500	4,500	4,500
52610 Travel	1,953	1,000	-	1,000	708	1,000	1,000	1,000
52640 Training	3,916	8,500	-	8,500	7,889	8,750	8,750	8,750
52670 Membership & Dues	1,679	1,560	-	1,560	2,464	2,515	2,515	2,515
52870 Licenses	2,896	3,000	-	3,000	2,942	3,100	3,100	3,100
52871 Filing Fees	-	500	-	500	-	500	500	500
52880 Registry of Deeds	5,876	7,350	-	7,350	6,006	7,350	7,350	6,750
	61,223	77,920	-	77,920	75,874	88,223	88,223	85,223

	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
<u>FINANCE DEPARTMENT - 11100</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	3,527	3,300	-	3,300	5,477	3,500	3,500	3,500
53030 Computer Supplies	403	1,692	-	1,692	3,869	1,824	1,824	1,824
53062 Publications	1,224	1,735	-	1,735	1,363	1,677	1,677	1,677
	5,154	6,727	-	6,727	10,709	7,001	7,001	7,001
TOTAL	588,071	650,894	-	650,894	632,419	679,347	679,347	676,347

The Finance Department is responsible for financial reporting, accounting, treasury functions, and tax collection.

Salaries, Full-time:

Finance Director	90,874	90,874	90,874
Deputy Director	70,674	70,674	70,674
Accounting Asst.	54,430	54,430	54,430
Accounting Asst.	54,430	54,430	54,430
Office Manager - Tax	56,843	56,843	56,843
Assistant Tax Collector	36,530	36,530	36,530
Assistant Tax Collector	34,964	34,964	34,964
Assistant Tax Collector	33,619	33,619	33,619
One day calculation	1,171	1,171	1,171
From Enterprise Fund	(5,458)	(5,458)	(5,458)
	428,077	428,077	428,077

	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
<u>TECHNOLOGY SERVICES - 11150</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	53,860	60,654	-	60,654	14,000	56,963	50,100	50,100
51040 Wages, Part-time	425	550	-	550	-	550	550	550
	54,285	61,204	-	61,204	14,000	57,513	50,650	50,650
EMPLOYEE BENEFITS								
51410 Social Security/FICA	3,286	3,795	-	3,795	868	3,778	3,140	3,140
51420 Medicare	769	887	-	887	203	883	734	734
51430 Maine PERS	1,286	2,668	-	2,668	840	3,418	3,006	3,006
51440 Health Benefit	3,953	6,014	-	6,014	3,274	11,221	11,221	11,221
	9,294	13,364	-	13,364	5,185	19,300	18,101	18,101
CONTRACTUAL SERVICES								
52070 Computer Services	20,770	32,500	-	32,500	68,500	65,600	65,600	65,600
52090 Professional Services	31,751	-	-	-	-	-	-	-
52139 Computer Disposal	317	600	-	600	300	300	300	300
52260 R&M Equipment	6,473	5,550	-	5,550	5,700	6,000	6,000	6,000
52510 Telephone	(141)	900	-	900	300	360	360	360
52516 Internet Services	26,515	27,120	-	27,120	26,500	26,276	26,276	26,276
52640 Training	-	1,000	-	1,000	500	1,000	1,000	1,000
52870 Licenses	49,700	61,800	-	61,800	72,199	78,875	78,875	78,875
	135,385	129,470	-	129,470	173,999	178,411	178,411	178,411
MATERIALS & SUPPLIES								
53030 Computer Supplies	43,613	22,200	-	22,200	25,000	23,200	23,200	23,200
	43,613	22,200	-	22,200	25,000	23,200	23,200	23,200
CAPITAL								
56600 Capital Equipment	-	29,000	-	29,000	37,964	39,085	39,085	39,085
	-	29,000	-	29,000	37,964	39,085	39,085	39,085
TOTAL	242,577	255,238	-	255,238	256,148	317,509	309,447	309,447

2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
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This account funds general information technology costs of the Town.

Salaries Full-time:

Cable/IT Technician	56,807	50,000	50,000
One day calculation	156	100	100
	56,963	50,100	50,100

Computer Services funds the outsourcing of a significant portion of the Town's IT administration and monitoring.

	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
<u>MUNICIPAL OFFICERS - 11200</u>								
PERSONNEL SERVICES								
51090 Stipends - Town Council	18,500	18,500	-	18,500	18,500	18,500	18,500	18,500
	18,500	18,500	-	18,500	18,500	18,500	18,500	18,500
EMPLOYEE BENEFITS								
51410 Social Security/FICA	1,147	1,147	-	1,147	1,147	1,147	1,147	1,147
51420 Medicare	268	268	-	268	268	268	268	268
	1,415	1,415	-	1,415	1,415	1,415	1,415	1,415
CONTRACTUAL SERVICES								
52010 Audit Services	31,500	32,000	-	32,000	32,000	32,000	32,000	32,000
52090 Pro Servs - Other	288	4,000	-	4,000	4,000	8,000	8,000	8,000
52330 Rental of Facilities	32,881	27,000	-	27,000	35,000	36,000	36,000	36,000
52520 Advertising	3,111	3,000	-	3,000	3,000	3,000	3,000	3,000
52540 Photocopies	2,256	3,000	-	3,000	1,300	3,000	3,000	3,000
52640 Training	-	500	-	500	-	2,700	2,700	2,700
52670 Membership & Dues	18,949	23,000	-	23,000	23,000	23,000	23,000	20,000
	88,985	92,500	-	92,500	98,300	107,700	107,700	104,700
MATERIALS & SUPPLIES								
53010 General Supplies	1,323	3,000	-	3,000	1,200	3,000	3,000	3,000
	1,323	3,000	-	3,000	1,200	3,000	3,000	3,000
TOTAL	110,223	115,415	-	115,415	119,415	130,615	130,615	127,615

2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
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This appropriation provides for stipends and expenses of the Town Council.

Audit services pays for the audit of the basic financial statements.

Professional Services pays for the updates of the codified Town Ordinances.

Advertising pays for newspaper advertising of public hearings, board and committee appointment opportunities and other public notices.

Membership and Dues funds MMA and the Service Center Coalition.

	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
<u>MUNICIPAL BUILDING - 11220</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	38,065	39,565	-	39,565	40,417	43,177	43,177	43,177
51040 Wages, Part-time	15,694	15,576	-	15,576	15,642	15,941	15,941	15,941
51110 Overtime	8,675	10,922	-	10,922	10,922	11,000	11,000	11,000
	62,434	66,063	-	66,063	66,981	70,118	70,118	70,118
EMPLOYEE BENEFITS								
51410 Social Security/FICA	3,731	4,168	-	4,168	4,128	4,446	4,446	4,446
51420 Medicare	873	975	-	975	965	1,040	1,040	1,040
51430 Maine PERS	1,351	2,204	-	2,204	2,106	2,871	2,871	2,871
51440 Health Benefit	13,094	14,696	-	14,696	13,959	16,832	16,832	16,832
51490 Deferred Compensation	21	-	-	-	-	-	-	-
	19,070	22,043	-	22,043	21,158	25,189	25,189	25,189
CONTRACTUAL SERVICES								
52090 Professional Services	4,626	6,843	-	6,843	6,843	6,843	6,843	6,843
52100 Electricity	27,793	28,500	-	28,500	28,187	28,500	28,500	28,500
52110 Water	928	1,100	-	1,100	928	1,100	1,100	1,100
52120 Sewer	791	1,200	-	1,200	1,060	1,200	1,200	1,200
52130 Rubbish Disposal	1,329	1,380	-	1,380	1,363	1,418	1,418	1,418
52150 Custodial Services	2,406	3,000	-	3,000	2,662	3,000	3,000	3,000
52220 R & M Building	12,317	17,300	6,943	24,243	60,250	17,300	17,300	17,300
52260 R & M Equipment	4,715	3,850	-	3,850	850	3,850	3,850	3,850
52510 Telephone	316	360	-	360	360	360	360	360
52610 Travel	913	1,000	-	1,000	960	1,000	1,000	1,000
52640 Training	-	250	-	250	-	250	250	250
	56,134	64,783	6,943	71,726	103,463	64,821	64,821	64,821

	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
<u>MUNICIPAL BUILDING - 11220</u>								
<u>(continued)</u>								
MATERIALS & SUPPLIES								
53010 General Supplies	468	3,000	-	3,000	1,200	3,000	3,000	3,000
53110 Heating Oil	13,930	14,600	-	14,600	9,800	14,600	14,600	14,600
53150 Janitorial Supplies	4,414	5,000	-	5,000	4,500	5,000	5,000	5,000
53710 Clothing	902	950	-	950	950	950	950	950
53730 Minor Equip/Hand Tools	2,378	1,500	-	1,500	1,200	1,500	1,500	1,500
	22,092	25,050	-	25,050	17,650	25,050	25,050	25,050
TOTAL	159,730	177,939	6,943	184,882	209,252	185,178	185,178	185,178

The Municipal Building account covers general expenses relating to the operation and maintenance of the municipal building and grounds. The building is approximately 15,300 square feet and is maintained by one full-time and one part-time custodian.

The Repair and Maintenance account includes regular servicing of the elevator, boiler repairs and other minor repairs.

Salaries Full-time:

Facilities Foreman	43,060	43,060	43,060
One day calculation	117	117	117
	43,177	43,177	43,177

Wages Part-time:

Custodian - 20 hrs./wk.	15,895	15,895	15,895
One day calculation	46	46	46
	15,941	15,941	15,941

Heating Oil	4,294	gallons at	3.40	14,600	14,600	14,600
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	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
<u>RISK MANAGEMENT - 11230</u>								
PERSONNEL SERVICES								
51510 Unemployment Compensation	63,172	25,000	-	25,000	30,000	29,000	29,000	29,000
51520 Worker's Compensation	183,033	205,000	-	205,000	195,000	205,000	205,000	205,000
	246,205	230,000	-	230,000	225,000	234,000	234,000	234,000
CONTRACTUAL SERVICES								
52410 Comp General Liability	35,512	36,000	-	36,000	30,000	36,000	36,000	36,000
52420 Property Insurance	7,560	10,000	-	10,000	10,863	10,000	10,000	10,000
52421 Electronic Data Process	1,419	2,700	-	2,700	2,180	2,700	2,700	2,700
52423 Boiler & Machinery	2,300	2,300	-	2,300	2,802	2,800	2,800	2,800
52425 Fine Arts	150	150	-	150	150	150	150	150
52430 Vehicle	47,553	50,000	-	50,000	42,311	47,000	47,000	47,000
52435 Mobile Equip & Inland Marine	16,186	16,200	-	16,200	16,428	16,200	16,200	16,200
52440 Pub Official Liability	15,852	16,000	-	16,000	15,370	16,000	16,000	16,000
52452 Ambulance Malpractice	2,607	2,600	-	2,600	2,607	2,600	2,600	2,600
52454 Police Prof Liability	22,726	22,800	-	22,800	20,760	22,800	22,800	22,800
52460 Firefighter Accident	-	1,700	-	1,700	1,700	1,700	1,700	1,700
52475 Crime Coverage	2,064	2,100	-	2,100	2,064	2,100	2,100	2,100
52480 Library Insurance	10,749	15,000	-	15,000	13,250	14,000	14,000	14,000
52498 Miscellaneous	2,725	1,000	-	1,000	750	1,000	1,000	1,000
52499 Deductible	7,936	10,000	-	10,000	1,000	10,000	10,000	10,000
	175,339	188,550	-	188,550	162,235	185,050	185,050	185,050
PROGRAMS								
55000 Program	(3,823)	10,000	-	10,000	10,000	10,000	10,000	10,000
	(3,823)	10,000	-	10,000	10,000	10,000	10,000	10,000
TOTAL	417,721	428,550	-	428,550	397,235	429,050	429,050	429,050

2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
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Unemployment Compensation: Funds Brunswick's share of unemployment compensation costs. Brunswick has adopted the direct reimbursement option for meeting its responsibility under the law. Unemployment costs are based on the employees earnings.

Worker's Compensation: Worker's Compensation funds coverage is purchased through the Maine Municipal Association self-insurance pool. Costs are based on three factors: amount of compensation, rate for each employee classification, and experience.

Comprehensive General Liability: Funds coverage for general liability exposures.

Property: This funds coverage of the Town's property.

Electronic Data Processing: Funds coverage for the Town's data processing equipment.

Boiler & Machinery: Funds coverage for boilers located in a variety of Town buildings.

Fine Arts: Funds coverage for fine art owned by the Town.

Vehicle: Funds liability and property damage coverage for claims relating to the ownership and operation of vehicles.

Mobile Equipment and Inland Marine: Funds coverage generally for large construction equipment.

Public Officials Liability: Funds coverage for protection against charges of improper performance of duties.

Ambulance Malpractice: Funds coverage of the Town's emergency medical services.

Police Professional Liability: Funds coverage to the Police Department and its employees for claims such as for false arrest and excessive force.

Firefighter Accident: Funds accident insurance for call firefighters.

Crime Coverage: Funds coverage for risks resulting from improper handling of Town funds by its employees.

Library Insurance: Funds a separate policy covering liability, property and operations for the Curtis Memorial Library.

Miscellaneous: Funds a variety of coverages, not included in the categories listed above.

Deductible: Funds the deductible portion of certain claims.

	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
<u>EMPLOYEE BENEFITS - 11240</u>								
PERSONNEL SERVICES								
51410 FICA	357,852	398,291	-	398,291	379,651	418,625	408,413	408,413
51420 Medicare	107,306	119,773	-	119,773	115,030	125,673	123,286	123,286
51430 Maine PERS	269,725	436,075	-	436,075	397,414	577,355	570,300	570,300
51440 Health Benefit	1,357,332	1,584,994	-	1,584,994	1,450,235	1,700,000	1,673,070	1,673,070
51460 Life Insurance	10,201	7,500	-	7,500	8,100	7,500	7,500	7,500
51465 Medical/Dep Care	3,556	4,400	-	4,400	4,400	4,400	4,400	4,400
51490 Deferred Compensation	83,130	84,083	-	84,083	76,290	79,518	74,734	74,734
	2,189,102	2,635,116	-	2,635,116	2,431,120	2,913,071	2,861,703	2,861,703
<i>Distributed to Departments</i>	(2,189,102)	(2,635,116)	-	(2,635,116)	(2,431,120)	(2,913,071)	(2,861,703)	(2,861,703)
TOTAL	-	-	-	-	-	-	-	-

Employee benefits are distributed to the various departments where the salaries and wages are budgeted. The total amount distributed is indicated above. See the department budgets.

Social Security and Medicare: Brunswick extended Social Security benefits to eligible municipal employees in 1959. Full-time police and firefighters were excluded. In 1963 the Town extended coverage to police officers; full-time firefighters are still not covered. This appropriation funds the employer contribution which is split into two categories with 6.2% to Social Security and 1.45% to Medicare. Full-time firefighters have Medicare coverage only. All other employees have both for a total contribution of 7.65% of covered payroll.

Maine Public Employees Retirement System: Brunswick joined the Maine Public Employees Retirement System as a participating district on July 1, 1950. In 1995 the Town joined the Consolidated Participating Local District (PLD) plan. Police and firefighters have special plan provisions that allow them to retire after 20 or 25 years of service, regardless of age. The Town's contribution rates to MainePERS are established annually by an actuarial analysis. The employer contribution rate for firefighters is 10% and 12.2% for police officers. For all other employees the rate is 5.3%.

Health Benefit: Includes funding for both health insurance and health insurance buy-back. Health insurance is provided through the Maine Municipal Employees Health Trust (MMEHT), with the Town paying 85% of the premium; employees pay 15%. On January 1, 2012, Brunswick's health insurance rates increased by 3.88%. The budget reflects an estimated rate includes an increase of 15% for January 1, 2013. Buy-back is a cash payment for those who elect not to take health insurance. Beginning with the 2012-13 budget, the health benefit is charged to departments on a per employee basis. The rate per eligible employee is \$11,221.

Life Insurance: Brunswick adopted the Maine State Group Life Insurance Program in 1956 for the benefit of employees wishing to participate. At present, the Town pays only the cost of insurance for certain retired municipal and school employees. The contribution rate is determined annually on an actuarial basis.

Medical/Dependent Care: The Town offers employees the opportunity to participate in medical reimbursement and dependent care reimbursement programs. This represents administrative and other Town costs associated with these programs.

Deferred Compensation: The Town matches up to 6% for employees who contribute to the 457 Deferred Compensation Plan and who are not enrolled in the Maine Public Employees Retirement System.

	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
<u>CABLE TV - 11250</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	52,657	26,000	-	26,000	55,497	56,960	-	-
51040 Wages, Part-time	4,471	30,000	-	30,000	4,291	5,000	39,176	39,176
	57,128	56,000	-	56,000	59,788	61,960	39,176	39,176
EMPLOYEE BENEFITS								
51410 Social Security/FICA	3,560	3,780	-	3,780	3,913	4,053	2,246	2,246
51420 Medicare	833	884	-	884	915	948	525	525
51430 Maine PERS	2	-	-	-	-	-	-	-
51440 Health Benefit	5,359	6,014	-	6,014	5,730	11,221	6,733	6,733
51490 Deferred Compensation	3,160	3,168	-	3,168	3,330	3,418	2,051	2,051
	12,914	13,846	-	13,846	13,888	19,640	11,555	11,555
CONTRACTUAL SERVICES								
52090 Professional Services	-	-	-	-	-	-	-	-
52260 R & M Equipment	347	3,406	-	3,406	3,406	3,525	3,525	3,525
52510 Telephone	851	1,200	-	1,200	1,200	1,200	1,200	1,200
52610 Travel	307	500	-	500	500	500	500	500
52640 Training	-	500	-	500	500	500	500	500
52670 Membership & Dues	745	745	-	745	745	745	745	745
52870 Licenses	2,520	1,208	-	1,208	1,793	1,532	1,532	1,532
	4,770	7,559	-	7,559	8,144	8,002	8,002	8,002
MATERIALS & SUPPLIES								
53010 General Supplies	157	750	-	750	750	750	750	750
53730 Minor Equipment	707	7,500	-	7,500	7,500	7,500	7,500	7,500
	864	8,250	-	8,250	8,250	8,250	8,250	8,250
TOTAL	75,676	85,655	-	85,655	90,070	97,852	66,983	66,983
Salaries, Full-time:								
						56,807	-	-
						153	-	-
						56,960	-	-
Wages, Part-time								
						5,000	39,176	39,176

	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
<u>ASSESSING - 11300</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	153,966	161,402	-	161,402	161,462	169,281	169,281	169,281
51040 Wages, Part-time	426	-	-	-	176	2,000	2,000	2,000
51110 Overtime	149	1,518	-	1,518	150	1,642	1,642	1,642
	154,541	162,920	-	162,920	161,788	172,923	172,923	172,923
EMPLOYEE BENEFITS								
51410 Social Security/FICA	9,329	10,360	-	10,360	10,282	10,987	10,987	10,987
51420 Medicare	2,181	2,423	-	2,423	2,405	2,570	2,570	2,570
51430 Maine PERS	4,512	7,165	-	7,165	6,592	9,059	9,059	9,059
51440 Health Benefit	22,911	25,714	-	25,714	24,413	33,663	33,663	33,663
51490 Deferred Compensation	17	-	-	-	-	-	-	-
	38,950	45,662	-	45,662	43,692	56,279	56,279	56,279
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	7,647	7,100	-	7,100	8,000	16,600	16,600	16,600
52500 Postage	1,709	4,528	-	4,528	4,500	4,590	4,590	4,590
52510 Telephone	1,809	1,692	-	1,692	2,000	1,308	1,308	1,308
52530 Printing	805	2,225	-	2,225	2,000	2,225	2,225	2,225
52540 Photocopies	1,275	1,250	-	1,250	1,200	1,500	1,500	1,500
52610 Travel	3,308	4,746	-	4,746	3,500	4,746	4,746	4,746
52640 Training	1,873	3,280	-	3,280	4,500	8,280	4,280	4,280
52670 Membership & Dues	325	580	-	580	580	580	580	580
52870 Licenses	4,500	5,575	-	5,575	5,500	5,900	5,900	5,900
52880 Registry of Deeds	2,243	2,500	-	2,500	2,400	3,000	3,000	3,000
	25,494	33,476	-	33,476	34,180	48,729	44,729	44,729

	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
<u>ASSESSING - 11300</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	1,877	2,100	-	2,100	2,000	2,400	2,400	2,400
53030 Computer Supplies	1,222	1,975	-	1,975	1,800	2,375	2,375	2,375
53062 Publications	820	900	-	900	850	700	700	700
	3,919	4,975	-	4,975	4,650	5,475	5,475	5,475
TOTAL	222,904	247,033	-	247,033	244,310	283,406	279,406	279,406

This budget finances the assessing function of municipal government.
A five person Board of Assessment Review hears appeals from the decision of the Assessor.

Salaries, Full-time:

Assessor	83,168	83,168	83,168
Asst. Assessor	46,529	46,529	46,529
Admin Assistant	38,185	38,185	38,185
Additional straight time	944	944	944
One day calculation	455	455	455
	169,281	169,281	169,281

Professional Services:

Book Binding	600	600	600
Vision Programming	1,000	1,000	1,000
Appraisal Consulting	15,000	15,000	15,000
	16,600	16,600	16,600

	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
<u>TOWN CLERK & ELECTIONS - 11600</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	198,888	206,695	-	206,695	205,311	214,461	214,461	214,461
51040 Wages, Part-time	9,816	11,730	-	11,730	10,314	14,580	14,580	14,580
51110 Overtime	6,155	10,228	-	10,228	5,893	10,307	10,307	10,307
	214,859	228,653	-	228,653	221,518	239,348	239,348	239,348
EMPLOYEE BENEFITS								
51410 Social Security/FICA	12,101	14,308	-	14,308	13,872	14,992	14,992	14,992
51420 Medicare	2,830	3,346	-	3,346	3,244	3,506	3,506	3,506
51430 Maine PERS	6,007	9,541	-	9,541	8,636	11,913	11,913	11,913
51440 Health Benefit	32,434	35,405	-	35,405	33,647	44,884	44,884	44,884
51490 Deferred Compensation	9	-	-	-	9	-	-	-
	53,381	62,600	-	62,600	59,408	75,295	75,295	75,295
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	4,954	8,465	-	8,465	7,900	7,965	7,965	7,965
52260 R & M Equipment	2,097	2,100	-	2,100	2,100	2,100	2,100	2,100
52500 Postage	6,907	5,579	-	5,579	5,579	5,552	5,552	5,552
52510 Telephone	777	960	-	960	960	960	960	960
52520 Advertising	473	1,095	-	1,095	900	825	825	825
52530 Printing	4,343	6,850	-	6,850	5,320	6,925	6,925	6,925
52540 Photocopies	3,598	4,600	-	4,600	3,720	4,360	4,360	4,360
52610 Travel	510	541	-	541	568	535	535	535
52640 Training	893	1,620	-	1,620	1,500	1,720	1,720	1,720
52670 Membership & Dues	470	465	-	465	380	515	515	515
	25,022	32,275	-	32,275	28,927	31,457	31,457	31,457

	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
<u>TOWN CLERK & ELECTIONS - 11600</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	3,876	4,750	-	4,750	4,570	4,050	4,050	4,050
53030 Computer Supplies	-	235	-	235	150	150	150	150
53062 Publications	1,996	975	-	975	2,250	2,239	2,239	2,239
	5,872	5,960	-	5,960	6,970	6,439	6,439	6,439
TOTAL	299,134	329,488	-	329,488	316,823	352,539	352,539	352,539

The Town Clerk is the recording officer of the Town and supervisor of elections. The office issues many types of licenses and permits.

Salaries Full-time:

Town Clerk	90,000	90,000	90,000
Deputy Clerk	44,449	44,449	44,449
Assistant Clerk	37,817	37,817	37,817
Assistant Clerk	37,817	37,817	37,817
Additional straight time	3,810	3,810	3,810
One day calculation	568	568	568
	214,461	214,461	214,461

Wages, Part-time:

Election Preparation	3,850	3,850	3,850
Election Training	1,560	1,560	1,560
Election Day (2)	9,170	9,170	9,170
	14,580	14,580	14,580

Professional Services:

Election Programming	3,775	3,775	3,775
Code Supplement	3,000	3,000	3,000
Book binding, AVS Local programming, Record destruction	1,190	1,190	1,190
	7,965	7,965	7,965

	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
<u>PLANNING & DEVELOPMENT - 11900</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	288,141	293,693	-	293,693	297,729	306,753	306,753	306,753
51040 Wages, Part-time	3,608	11,247	-	11,247	10,384	5,340	5,340	5,340
	291,749	304,940	-	304,940	308,113	312,093	312,093	312,093
EMPLOYEE BENEFITS								
51410 Social Security/FICA	18,282	19,729	-	19,729	20,000	20,228	20,228	20,228
51420 Medicare	4,276	4,614	-	4,614	4,678	4,731	4,731	4,731
51430 Maine PERS	17,377	-	-	-	-	-	-	-
51440 Health Benefit	26,188	48,894	-	48,894	46,497	56,106	56,106	56,106
51490 Deferred Compensation	10,196	10,385	-	10,385	11,415	10,868	10,868	10,868
	76,319	83,622	-	83,622	82,590	91,933	91,933	91,933
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	4,203	10,300	7,197	17,497	10,300	10,300	10,300	10,300
52240 R & M Vehicle	733	1,100	-	1,100	1,100	1,100	1,100	1,100
52260 R & M Equipment	-	250	-	250	250	250	250	250
52500 Postage	832	1,500	-	1,500	1,500	1,500	1,500	1,500
52510 Telephone	4,530	4,956	-	4,956	4,956	4,968	4,968	4,968
52520 Advertising	1,506	2,000	-	2,000	2,500	2,500	2,500	2,500
52530 Printing	1,415	2,000	-	2,000	1,200	2,000	2,000	2,000
52540 Photocopies	3,600	3,200	-	3,200	3,000	3,200	3,200	3,200
52610 Travel	2,071	2,000	-	2,000	2,000	2,000	2,000	2,000
52640 Training	4,657	3,800	-	3,800	3,800	3,100	3,100	3,100
52670 Membership & Dues	2,077	2,336	-	2,336	2,336	2,442	2,442	2,442
	25,624	33,442	7,197	40,639	32,942	33,360	33,360	33,360
MATERIALS & SUPPLIES								
53010 General Supplies	49	200	-	200	291	300	300	300
53020 Office Supplies	3,282	2,200	-	2,200	2,000	2,100	2,100	2,100
53062 Publications	989	1,150	-	1,150	1,150	1,150	1,150	1,150
53220 Gasoline	936	1,890	-	1,890	1,000	1,980	1,980	1,980
	5,256	5,440	-	5,440	4,441	5,530	5,530	5,530

	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
<u>PLANNING & DEVELOPMENT - 11900</u>								
(continued)								
PROGRAMS								
55113 Conservation Commission	280	500	-	500	500	500	500	500
55114 Marine Resources Committee	60		-	-	-	-	-	-
	340	500	-	500	500	500	500	500
CAPITAL OUTLAY								
56400 Capital - Vehicle		-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
TOTAL	399,288	427,944	7,197	435,141	428,586	443,416	443,416	443,416

This budget funds the operation of the Planning Department and Codes Enforcement Division. The Department provides support to the Planning Board.

Salaries, Full-time:

Director of Planning & Development	83,168	83,168	83,168
Administrative Assistant	42,106	42,106	42,106
Planner	58,243	58,243	58,243
Codes Enforcement Officer	73,953	73,953	73,953
Inspections Officer	47,404	47,404	47,404
Additional straight time	1,040	1,040	1,040
One day calculation	839	839	839
	306,753	306,753	306,753

Wages, Part-time:

Planning Board Recording Secretary	2,475	2,475	2,475
Village Review Board Recording Secretary	660	660	660
Conservation Commission Recording Secretary	420	420	420
Marine Resources Recording Secretary	420	420	420
Zoning Board of Appeals Recording Secretary	365	365	365
Intern	1,000	1,000	1,000
	5,340	5,340	5,340

Gasoline:	600 gallons at	3.30	1,980	1,980	1,980
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	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
<u>ECONOMIC DEVELOPMENT - 11950</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	160,699	112,631	-	112,631	112,007	113,920	56,960	56,960
51040 Wages, Part-Time	-	-	-	-	-	-	-	-
	160,699	112,631	-	112,631	112,007	113,920	56,960	56,960
EMPLOYEE BENEFITS								
51410 Social Security/FICA	10,211	7,402	-	7,402	7,406	7,532	3,766	3,766
51420 Medicare	2,388	1,731	-	1,731	1,732	1,761	881	881
51430 Maine PERS	-	-	-	-	-	-	-	-
51440 Health Benefit	25,672	19,503	-	19,503	18,580	22,442	11,221	11,221
51490 Deferred Compensation	9,628	6,758	-	6,758	6,720	6,835	3,418	3,418
	47,899	35,394	-	35,394	34,438	38,570	19,286	19,286
CONTRACTUAL SERVICES								
52090 Professional Services	8,000	1,000	21,800	22,800	30,000	1,000	1,000	1,000
52100 Electricity	-	-	-	-	-	-	-	-
52110 Water	-	-	-	-	-	-	-	-
52120 Sewer	-	-	-	-	-	-	-	-
52330 Rental of Facilities	-	-	-	-	-	-	-	-
52500 Postage	29	200	-	200	50	100	100	100
52510 Telephone	2,344	2,520	-	2,520	2,000	2,220	1,860	1,860
52520 Advertising	-	250	-	250	-	250	250	250
52525 Promotion	2,519	3,500	1,000	4,500	1,200	3,500	3,500	3,500
52530 Printing	114	400	-	400	-	200	200	200
52610 Travel	945	3,000	-	3,000	1,000	3,000	3,000	3,000
52640 Training	225	2,000	-	2,000	500	2,000	2,000	2,000
52670 Membership & Dues	513	680	-	680	400	395	395	395
	14,689	13,550	22,800	36,350	35,150	12,665	12,305	12,305

	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
<u>ECONOMIC DEVELOPMENT - 11950</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	1,310	800	-	800	750	800	800	800
53030 Computer Supplies	125	400	-	400	150	400	400	400
53110 Fuel	-	-	-	-	-	-	-	-
	1,435	1,200	-	1,200	900	1,200	1,200	1,200
PROGRAMS								
55000 Program (Parking)	411	-	5,000	5,000	-	5,000	5,000	5,000
	411	-	5,000	5,000	-	5,000	5,000	5,000
TOTAL	225,133	162,775	27,800	190,575	182,495	171,355	94,751	94,751
Salaries, Full-time								
						56,807	-	-
						56,807	56,807	56,807
						306	153	153
						113,920	56,960	56,960
TOTAL GEN. GOVT.	3,218,401	3,273,446	41,940	3,315,386	3,315,157	3,514,162	3,419,627	3,408,627

	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
<u>FIRE DEPARTMENT - 12100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	1,620,796	1,604,874	-	1,604,874	1,586,078	1,674,547	1,674,547	1,674,547
51040 Wages, Part-time	9,151	10,000	-	10,000	5,682	10,000	-	-
51070 Call Personnel	17,203	18,000	-	18,000	18,000	18,000	18,000	18,000
51110 Overtime	124,204	128,200	-	128,200	146,200	128,000	128,000	128,000
51130 Call Back	43,038	40,000	-	40,000	40,000	40,000	40,000	40,000
51210 Sick Leave	-	-	-	-	-	-	-	-
51220 Holiday	60,280	64,500	-	64,500	64,500	65,000	65,000	65,000
51230 Vacation	-	-	-	-	-	21,000	16,000	16,000
51240 Compensatory Leave	-	-	-	-	-	600	-	-
51320 Training	126	-	-	-	-	10,000	-	-
	1,874,798	1,865,574	-	1,865,574	1,860,460	1,967,147	1,941,547	1,941,547
EMPLOYEE BENEFITS								
51410 Social Security/FICA	4,077	4,025	-	4,025	4,144	4,099	4,099	4,099
51420 Medicare	24,468	27,532	-	27,532	27,175	28,692	28,692	28,692
51430 Maine PERS	84,568	128,699	-	128,699	120,469	185,872	185,872	185,872
51440 Health Benefit	341,826	390,775	-	390,775	377,895	403,960	403,960	403,960
51490 Deferred Compensation	2,701	2,656	-	2,656	2,739	2,724	2,724	2,724
	457,640	553,687	-	553,687	532,422	625,347	625,347	625,347
CONTRACTUAL SERVICES								
52030 Pro Servs - Medical	9,708	11,000	-	11,000	11,000	17,200	14,000	14,000
52090 Professional Services	-	1,000	-	1,000	400	1,000	1,000	1,000
52100 Electricity	22,429	23,000	-	23,000	22,812	23,000	23,000	23,000
52110 Water	1,692	1,700	-	1,700	1,700	1,700	1,700	1,700
52120 Sewer	1,038	1,000	-	1,000	960	1,000	1,000	1,000
52130 Rubbish Removal	1,329	1,364	-	1,364	1,380	1,500	1,500	1,500
52220 R & M Building	17,918	19,200	155	19,355	19,200	18,500	18,500	18,500
52240 R & M Vehicles	49,178	60,000	700	60,700	60,000	60,000	60,000	60,000
52260 R & M Equipment	10,887	24,000	-	24,000	24,000	24,000	24,000	24,000
52264 R & M Radios	2,534	8,500	1,200	9,700	8,000	8,500	8,500	8,500

	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
<u>FIRE DEPARTMENT - 12100</u>								
(continued)								
52330 Rental of Facilities	-	-	-	-	-	-	-	-
52360 Rental of Equipment	-	200	-	200	100	200	200	200
52500 Postage	427	500	-	500	250	500	500	500
52510 Telephone	7,763	7,980	-	7,980	8,500	7,980	7,980	7,980
52530 Printing	917	-	-	-	-	-	-	-
52540 Photocopies	1,306	2,000	-	2,000	1,600	2,000	2,000	2,000
52610 Travel	95	500	-	500	50	500	500	500
52640 Training	36,610	27,000	-	27,000	27,000	27,000	23,200	23,200
52670 Membership & Dues	5,053	4,045	-	4,045	3,500	4,195	4,195	4,195
	168,884	192,989	2,055	195,044	190,452	198,775	191,775	191,775
MATERIALS & SUPPLIES								
53010 General Supplies	4,685	5,200	-	5,200	5,000	5,200	5,200	5,200
53020 Office Supplies	2,138	2,500	-	2,500	2,500	2,500	2,500	2,500
53030 Computer Supplies	6,437	8,050	-	8,050	7,000	8,050	8,050	8,050
53050 Medical Supplies	14,347	17,000	48	17,048	17,000	17,000	17,000	17,000
53110 Heating Oil	10,712	18,250	-	18,250	18,000	17,986	17,986	17,986
53120 Propane	1,167	1,100	-	1,100	1,100	1,065	1,065	1,065
53125 Natural Gas	7,755	9,890	-	9,890	7,500	10,320	10,320	9,030
53131 Infection Control Supplies	4,541	5,000	-	5,000	4,500	5,000	3,000	3,000
53150 Janitorial Supplies	3,436	4,500	-	4,500	4,500	4,500	4,500	4,500
53210 Diesel Fuel	25,090	28,000	-	28,000	23,000	27,200	27,200	27,200
53220 Gasoline	11,088	9,450	-	9,450	10,000	13,200	13,200	13,200
53230 Oil & Lubricants	-	-	-	-	-	-	-	-
53240 Tires & Tubes	9,022	7,735	-	7,735	7,700	10,310	9,510	9,510
53710 Wearing Apparel	24,311	34,320	-	34,320	34,000	34,320	34,320	34,320
53730 Minor Equip & Hand Tools	7,390	13,500	839	14,339	12,000	13,500	13,500	13,500
	132,119	164,495	887	165,382	153,800	170,151	167,351	166,061
PROGRAMS								
55210 Fire Prevention	3,217	4,500	-	4,500	4,500	4,500	4,500	4,500
	3,217	4,500	-	4,500	4,500	4,500	4,500	4,500

	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
<u>FIRE DEPARTMENT - 12100</u>								
(continued)								
CAPITAL OUTLAY								
56200 Capital - Building		-	-	-	-	14,600	-	-
56400 Capital - Vehicles		-	-	-	-	-	-	-
56600 Capital - Equipment	15,273	15,500	-	15,500	14,886	15,700	15,700	15,700
	15,273	15,500	-	15,500	14,886	30,300	15,700	15,700
TOTAL	2,651,931	2,796,745	2,942	2,799,687	2,756,520	2,996,220	2,946,220	2,944,930
The full-time staffing of the Fire Department:								
		Chief	1			78,336	78,336	78,336
		Deputy Chief	1 (1)			74,888	74,888	74,888
		Deputy Chief	1			66,541	66,541	66,541
		Captains	4			200,847	200,847	200,847
		Lieutenants	4			188,025	188,025	188,025
		Firefighters	24			1,016,185	1,016,185	1,016,185
		Admin Asst	1			45,268	45,268	45,268
		One day calculation				4,457	4,457	4,457
						-	-	-
		(1) Additional Compensation is provided as Health Officer.				1,674,547	1,674,547	1,674,547
The part-time staffing of the Fire Department								
		Clerks				8,000	-	-
		Hydrant shovelers				2,000	-	-
						10,000	-	-
Heating Oil		5,290 gallons at		3.40		17,986	17,986	17,986
Propane		300 gallons at		3.55		1,065	1,065	1,065
Natural Gas		8,600 therms at		1.05		10,320	10,320	9,030
Diesel		8,000 gallons at		3.40		27,200	27,200	27,200
Gasoline		4,000 gallons at		3.30		13,200	13,200	13,200

Natural Gas price per therm cost was reduced from \$1.20 prior to Council approval of the budget.

2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
Capital - Building:							
					6,000	-	-
					2,600	-	-
					6,000	-	-
					14,600	-	-
Capital - Equipment:							
					2,600	2,600	2,600
					6,000	6,000	6,000
					6,300	6,300	6,300
					800	800	800
					15,700	15,700	15,700

The Fire Department handles emergency medical calls. The full-time salaries account provides additional compensation to the firefighters who also serve as emergency medical personnel. Two firefighters are licensed as Emergency Medical Technicians (EMT) and nineteen firefighters are licensed as EMT-Intermediate that enable use of the defibrillator, administering IV therapy, performing advanced airway procedures, and administering a limited number of medications. The Department has eleven Paramedics who are able to perform all of the above along with the administration of certain life saving medications and other advanced skills.

	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
<u>POLICE DEPARTMENT - 12200</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	1,913,656	1,975,055	-	1,975,055	1,926,813	2,115,492	2,074,315	2,074,315
51040 Wages, Part-time	12,294	22,200	-	22,200	14,013	22,200	18,540	18,540
51110 Overtime	86,367	93,536	-	93,536	93,536	97,200	95,200	95,200
51125 Court Time	14,557	16,000	-	16,000	16,000	16,000	16,000	16,000
51210 Sick	21,289	23,968	-	23,968	23,968	23,968	23,968	23,968
51220 Holiday	25,735	38,000	-	38,000	38,000	38,000	38,000	38,000
51230 Vacation	37,245	41,472	-	41,472	41,472	41,472	41,472	41,472
51240 Comp Time	1,520	1,500	-	1,500	1,500	1,500	1,500	1,500
51320 Training	28,555	28,500	-	28,500	28,500	29,640	27,006	27,006
	2,141,218	2,240,231	-	2,240,231	2,183,802	2,385,472	2,336,001	2,336,001
EMPLOYEE BENEFITS								
51410 Social Security/FICA	129,254	143,325	-	143,325	136,753	149,760	146,689	146,689
51420 Medicare	30,229	33,520	-	33,520	31,983	35,024	34,307	34,307
51430 Maine PERS	123,494	205,213	-	205,213	181,622	255,129	249,546	249,546
51440 Health Benefit	370,759	433,137	-	433,137	386,164	460,066	448,845	448,845
51490 Deferred Compensation	11,293	10,844	-	10,844	8,730	9,879	9,879	9,879
	665,029	826,039	-	826,039	745,252	909,858	889,266	889,266
CONTRACTUAL SERVICES								
52030 Pro Servs - Medical	340	1,925	-	1,925	600	1,925	1,925	1,925
52040 Pro Servs - Personnel	1,956	2,770	-	2,770	3,450	2,770	2,770	2,770
52090 Pro Servs - Other	27,202	27,118	-	27,118	27,118	27,660	27,660	27,660
52240 R & M Vehicles	47,985	45,000	-	45,000	45,600	45,000	45,000	45,000
52260 R & M Equipment	23,586	30,000	-	30,000	36,000	30,000	30,000	30,000
52264 R & M Radio	4,724	3,000	-	3,000	3,000	3,000	3,000	3,000
52330 Rental of Facilities	2,100	2,100	-	2,100	2,100	2,100	2,100	2,100
52500 Postage	978	1,200	-	1,200	700	1,200	1,200	1,200
52510 Telephone	20,906	21,296	-	21,296	20,000	21,296	19,296	19,296
52512 Teletype	1,073	-	-	-	-	-	-	-

	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
<u>POLICE DEPARTMENT - 12200</u>								
(continued)								
52530 Printing	2,965	2,000	-	2,000	4,100	4,000	4,000	4,000
52540 Photocopies	5,492	5,000	-	5,000	5,000	5,000	5,000	5,000
52610 Travel	3,178	4,000	-	4,000	3,000	4,000	4,000	4,000
52640 Training	36,503	35,980	-	35,980	48,000	40,280	37,930	37,930
52670 Membership & Dues	1,045	1,720	-	1,720	1,720	1,720	1,720	1,720
	180,033	183,109	-	183,109	200,388	189,951	185,601	185,601
MATERIALS & SUPPLIES								
53020 Office Supplies	5,804	8,560	-	8,560	6,500	8,560	8,560	8,560
53030 Computer Supplies	480	-	-	-	-	-	-	-
53060 Training Materials	21,012	24,743	-	24,743	36,700	24,743	24,743	24,743
53062 Publications	-	240	-	240	-	240	240	240
53220 Gasoline	79,225	108,675	-	108,675	85,000	113,850	113,850	113,850
53230 Oil & Lubricants	3,329	3,500	-	3,500	3,500	3,500	3,500	3,500
53240 Tires	8,879	10,000	-	10,000	10,000	10,000	10,000	10,000
53710 Wearing Apparel	36,073	47,805	-	47,805	47,805	49,005	48,155	48,155
53730 Minor Equip & Hand Tools	8,537	9,308	-	9,308	7,300	9,308	9,308	9,308
	163,339	212,831	-	212,831	196,805	219,206	218,356	218,356
PROGRAMS								
55114 Marine Resources Committee	-	-	-	-	-	1,000	1,000	1,000
	-	-	-	-	-	1,000	1,000	1,000
CAPITAL OUTLAY								
56200 Capital Building	-	-	-	-	-	-	-	-
56400 Capital - Vehicles	109,093	112,300	-	112,300	112,300	133,064	133,064	133,064
56600 Capital - Equipment	-	-	-	-	-	-	-	-
	109,093	112,300	-	112,300	112,300	133,064	133,064	133,064
TOTAL	3,258,712	3,574,510	-	3,574,510	3,438,547	3,838,551	3,763,288	3,763,288

	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
Salaries, Full-time:								
Chief	1	90,874		Patrol Officers (19)		766,019	724,842	724,842
Deputy Chief	1	77,366		Community Policing Officer		-	-	-
Captain	1	65,265		Animal Control Officer		38,450	38,450	38,450
Lieutenant/Lt. Support Services	4	214,595		Executive Secretary		42,356	42,356	42,356
Detective Sergeant	1	53,052		Bookkeeper / Admin. Secretary		40,339	40,339	40,339
Sergeants	3	139,634		Parking		31,005	31,005	31,005
Detective	3	129,549						
School Resource Officers	2	86,366				1,854,482	1,813,305	1,813,305
Marine Resource Warden	1	47,571						
Assistant Marine Warden	1	32,041		Educational Incentive		142,455	142,455	142,455
				Longevity Pay		82,480	82,480	82,480
				Physical Fitness Standards		30,450	30,450	30,450
				Additional one day calculation		5,625	5,625	5,625
				Salary Vacancy Factor		-	-	-
						2,115,492	2,074,315	2,074,315

Most Police Department personnel, covered by the Town's agreement with BPBA, also receive additional compensation in the form of education incentive which is based on the number of college level course hours completed.

Part-time:			School Crossing Guards	5	22,200	18,540	18,540
					22,200	18,540	18,540
Capital Vehicles:			4 Vehicles		110,704	110,704	110,704
			Retrofit Vehicles		22,360	22,360	22,360
					133,064	133,064	133,064
Gasoline	34,500		gallons at	3.30	113,850	113,850	113,850

	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
<u>EMERGENCY SERVICES DISPATCH - 12220</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	373,134	392,316	-	392,316	391,415	421,865	421,865	421,865
51110 Overtime	23,951	21,000	-	21,000	35,070	41,000	26,000	26,000
51125 Court Time	-	500	-	500	-	500	500	500
51210 Sick Time	4,487	6,840	-	6,840	2,500	6,840	6,840	6,840
51220 Holiday Pay	7,609	10,000	-	10,000	10,000	10,000	10,000	10,000
51230 Vacation	18,860	23,940	-	23,940	27,750	23,940	23,940	23,940
51240 Compensatory	19,947	25,650	-	25,650	20,000	25,650	20,650	20,650
51320 Training	7,193	7,125	-	7,125	5,200	7,125	7,125	7,125
	455,181	487,371	-	487,371	491,935	536,920	516,920	516,920
EMPLOYEE BENEFITS								
51410 Social Security/FICA	27,315	32,296	-	32,296	31,049	33,893	32,963	32,963
51420 Medicare	6,388	7,553	-	7,553	7,261	7,927	7,709	7,709
51430 Maine PERS	6,335	10,949	-	10,949	10,823	14,335	13,275	13,275
51440 Health Benefit	94,273	112,463	-	112,463	98,731	112,211	112,211	112,211
51490 Deferred Compensation	11,270	14,930	-	14,930	8,855	9,744	9,744	9,744
	145,581	178,191	-	178,191	156,719	178,110	175,902	175,902
CONTRACTUAL SERVICES								
52030 Pro Servs - Medical	-	75	-	75	-	75	75	75
52040 Pro Servs - Personnel	425	730	-	730	1,400	730	730	730
52264 R & M Radio	877	5,000	-	5,000	5,000	5,000	5,000	5,000
52512 Teletype	1,072	2,160	-	2,160	2,160	2,160	2,160	2,160
52610 Travel	611	1,000	-	1,000	300	1,000	1,000	1,000
52640 Training	5,745	5,420	-	5,420	5,100	5,420	5,420	5,420
52670 Membership & Dues	475	195	-	195	195	195	195	195
	9,205	14,580	-	14,580	14,155	14,580	14,580	14,580

	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
<u>EMERGENCY SERVICES DISPATCH - 12220</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	415	2,500	-	2,500	600	2,500	2,500	2,500
53060 Training Materials	-	300	-	300	-	300	300	300
53710 Wearing Apparel	2,928	4,000	-	4,000	4,000	5,000	5,000	5,000
53730 Minor Equip & Hand Tools	1,792	500	-	500	500	500	500	500
	5,135	7,300	-	7,300	5,100	8,300	8,300	8,300
TOTAL	615,102	687,442	-	687,442	667,909	737,910	715,702	715,702

The Emergency Services Dispatch budget is based upon full-time staffing as follows:

Communications Supervisor	46,177	46,177	46,177
Communications Officers	345,654	345,654	345,654
	391,831	391,831	391,831
Educational Incentive	8,043	8,043	8,043
Longevity Pay	21,010	21,010	21,010
Additional one day calculation	981	981	981
	421,865	421,865	421,865

STREET LIGHTS - 12310

52100 Electricity	167,551	185,000	-	185,000	175,000	185,000	185,000	185,000
52260 R & M Equipment (Lights)	2,096	5,000	-	5,000	2,500	5,000	5,000	5,000
TOTAL	169,647	190,000	-	190,000	177,500	190,000	190,000	190,000

This account provides funds for the electricity and repair of all street lights for which the Town is responsible.

	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
<u>TRAFFIC SIGNALS - 12320</u>								
52100 Electricity	5,919	6,600	-	6,600	5,900	6,600	6,600	6,600
52260 R & M Equipment (Signals)	22,193	21,000	-	21,000	24,500	25,000	25,000	25,000
TOTAL	28,112	27,600	-	27,600	30,400	31,600	31,600	31,600

This account provides funds for electricity and the repair of the Town's traffic signals.

FIRE SUPPRESSION CHARGE (HYDRANTS) - 12330

52360 Equipment Rental	365,583	365,885	-	365,885	365,885	420,770	420,770	407,770
TOTAL	365,583	365,885	-	365,885	365,885	420,770	420,770	407,770

Brunswick is responsible for 493 hydrants providing community fire protection. The Town pays Bath Water District for 13 hydrants and the Brunswick-Topsham Water District (BTWD) for 480. Beginning July 1, 2012, the Town has budgeted for a 15% rate increase for BTWD.

EMERGENCY MANAGEMENT - 12340

55000 Program	800	2,000	-	2,000	2,064	2,000	2,000	2,000
TOTAL	800	2,000	-	2,000	2,064	2,000	2,000	2,000

This appropriation is required so that the Town may meet its commitment under the State and Federal Program for Emergency Management Agency. The Fire Chief serves as the Emergency Management Director. The Director plans and organizes the Town's emergency services in the event of floods, severe winter storms, etc.

TOTAL PUBLIC SAFETY	7,089,887	7,644,182	2,942	7,647,124	7,438,825	8,217,051	8,069,580	8,055,290
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	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
<u>PUB. WORKS ADMIN. - 13100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	277,962	285,656	-	285,656	285,492	292,241	292,241	292,241
51110 Overtime	482	117	-	117	331	125	125	125
	278,444	285,773	-	285,773	285,823	292,366	292,366	292,366
EMPLOYEE BENEFITS								
51410 Social Security/FICA	17,484	18,626	-	18,626	18,629	19,065	19,065	19,065
51420 Medicare	4,089	4,356	-	4,356	4,356	4,459	4,459	4,459
51430 Maine PERS	2,578	3,942	-	3,942	3,658	4,829	4,829	4,829
51440 Health Benefit	35,878	41,419	-	41,419	38,690	56,106	56,106	56,106
51490 Deferred Compensation	11,582	11,771	-	11,771	11,827	12,075	12,075	12,075
	71,611	80,114	-	80,114	77,160	96,534	96,534	96,534
CONTRACTUAL SERVICES								
52030 Pro. Serv - Medical	280	900	-	900	900	1,000	1,000	1,000
52061 GIS	4,700	4,700	-	4,700	10,895	4,700	4,700	4,700
52090 Pro. Serv - Other	1,280	-	-	-	-	-	-	-
52260 R & M Equipment	1,940	3,400	-	3,400	2,900	3,400	3,400	3,400
52500 Postage	88	180	-	180	176	180	180	180
52510 Telephone	4,239	4,460	-	4,460	4,711	4,860	4,860	4,860
52530 Printing	9	-	-	-	-	-	-	-
52540 Photocopies	2,417	2,640	-	2,640	2,680	2,640	2,640	2,640
52610 Travel	94	180	-	180	50	180	180	180
52640 Training	634	1,470	-	1,470	950	3,460	1,460	1,460
52670 Membership & Dues	1,043	955	-	955	1,009	955	955	955
	16,724	18,885	-	18,885	24,271	21,375	19,375	19,375
MATERIALS & SUPPLIES								
53020 Office Supplies	1,558	2,650	-	2,650	2,320	2,650	2,650	2,650
53075 Engineering Supplies	1,451	1,800	-	1,800	1,580	1,800	1,800	1,800
	3,009	4,450	-	4,450	3,900	4,450	4,450	4,450

	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
<u>PUB. WORKS ADMIN. - 13100</u>								
(continued)								
TOTAL	369,788	389,222	-	389,222	391,154	414,725	412,725	412,725
Salaries, Full-time:								
						90,873	90,873	90,873
						76,441	76,441	76,441
						55,172	55,172	55,172
						40,548	40,548	40,548
						43,710	43,710	43,710
						826	826	826
						(15,329)	(15,329)	(15,329)
						292,241	292,241	292,241

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	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
<u>PUB. WORKS GEN. MAINT. - 13110</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	295,477	325,773	-	325,773	296,196	626,428	626,428	626,428
51110 Overtime	4,732	5,900	-	5,900	5,900	124,800	124,800	124,800
	300,209	331,673	-	331,673	302,096	751,228	751,228	751,228
EMPLOYEE BENEFITS								
51410 Social Security/FICA	17,942	20,949	-	20,949	19,051	47,260	47,260	47,260
51420 Medicare	4,196	4,899	-	4,899	4,455	11,053	11,053	11,053
51430 Maine PERS	3,848	5,473	-	5,473	5,697	21,390	21,390	21,390
51440 Health Benefit	80,931	101,839	-	101,839	94,335	179,538	179,538	179,538
51490 Deferred Compensation	4,523	6,219	-	6,219	5,179	11,038	11,038	11,038
	111,440	139,379	-	139,379	128,717	270,279	270,279	270,279
CONTRACTUAL SERVICES								
52090 Pro. Serv - Other	2,305	2,100	-	2,100	2,060	2,200	2,200	2,200
52170 Construction Services	34,379	36,000	12,500	48,500	46,000	32,000	32,000	32,000
52180 Painting (Traffic Lines)	50,354	61,000	-	61,000	54,000	61,000	61,000	61,000
52360 Rental of Equipment	2,563	3,370	-	3,370	2,960	3,370	3,370	3,370
52361 Rental of Winter Equipment	-	-	-	-	-	147,000	147,000	147,000
52620 Meals	-	-	-	-	-	1,350	1,350	1,350
	89,601	102,470	12,500	114,970	105,020	246,920	246,920	246,920
MATERIALS & SUPPLIES								
53010 General Supplies	11,661	9,200	-	9,200	9,500	10,800	10,800	10,800
53120 Propane	743	983	-	983	726	800	800	800
53310 Traffic Control Supplies	12,671	18,800	-	18,800	14,800	18,800	18,800	18,800
53322 Patching Material	37,843	39,000	-	39,000	37,500	39,000	39,000	39,000
53330 Culverts & Drainage	35,788	37,000	-	37,000	34,060	37,000	37,000	37,000
53340 Winter Sand	-	-	-	-	-	33,000	27,000	27,000
53345 Salt	2,251	2,400	-	2,400	2,251	174,400	161,400	161,400
53350 Gravel	35,648	38,400	-	38,400	36,150	38,400	38,400	38,400
53710 Clothing	8,208	10,690	-	10,690	8,556	10,690	10,690	10,690
53730 Minor Equip & Hand Tools	5,221	5,300	-	5,300	5,950	5,300	5,300	5,300
	150,034	161,773	-	161,773	149,493	368,190	349,190	349,190

	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
<u>PUB. WORKS GEN. MAINT. - 13110</u>								
(continued)								
PROGRAMS								
55000 Program	(7,658)	-	-	-	-	-	-	-
	(7,658)	-	-	-	-	-	-	-
CAPITAL OUTLAY								
56500 Capital - Machinery	-	-	-	-	-	5,600	5,600	5,600
56600 Capital - Equipment	-	-	-	-	-	8,200	4,200	4,200
	-	-	-	-	-	13,800	9,800	9,800
TOTAL	643,626	735,295	12,500	747,795	685,326	1,650,417	1,627,417	1,627,417
Salaries, Full-time:								
Working Foremen				2		99,584	99,584	99,584
Truck Driver				9		339,178	339,178	339,178
Light Equip. Operator				2		75,794	75,794	75,794
Heavy Equip. Operator				3		129,695	129,695	129,695
Laborers				1		-	-	-
One day calculation						1,740	1,740	1,740
From Enterprise Fund						(19,563)	(19,563)	(19,563)
						626,428	626,428	626,428
Propane		160 gallons at		5.00		800	800	800

Beginning with the 2012-13 budget, this account includes the activities previously budgeted as Public Works Winter Maintenance - 13120. These include the removal of snow and ice and the spreading of sand and salt on public streets, sidewalks and parking areas. Costs may vary considerably from year to year depending on winter conditions. Expenditures in the Overtime account depend on the number and timing of storm events during the winter. Rental of Winter Equipment is to hire outside contractors for the East Brunswick/Jordan Avenue contract, the Meadowbrook/Parkview/Greenwood contract and to haul snow. The Town has twenty total snowplowing routes; it hires contractors for six.

	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
<u>PUB. WORKS WINTER MAINT. - 13120</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	220,481	238,903	-	238,903	211,039	-	-	-
51110 Overtime	78,139	104,000	-	104,000	78,000	-	-	-
	298,620	342,903	-	342,903	289,039	-	-	-
EMPLOYEE BENEFITS								
51410 Social Security/FICA	17,807	21,659	-	21,659	18,228	-	-	-
51420 Medicare	4,164	5,065	-	5,065	4,263	-	-	-
51430 Maine PERS	3,571	5,658	-	5,658	5,450	-	-	-
51440 Health Benefit	59,831	74,389	-	74,389	65,367	-	-	-
51455 Health Benefit Buy-back	294	-	-	-	-	-	-	-
51490 Deferred Compensation	5,199	6,429	-	6,429	4,955	-	-	-
	90,866	113,200	-	113,200	98,263	-	-	-
CONTRACTUAL SERVICES								
52360 Rental of Equipment	188,641	132,000	-	132,000	80,000	-	-	-
52620 Meals	1,488	1,350	-	1,350	1,200	-	-	-
	190,129	133,350	-	133,350	81,200	-	-	-
MATERIALS & SUPPLIES								
53010 General Supplies	24,731	27,400	-	27,400	25,500	-	-	-
53340 Winter Sand	25,762	33,000	-	33,000	33,000	-	-	-
53345 Salt	156,441	172,000	-	172,000	131,752	-	-	-
	206,934	232,400	-	232,400	190,252	-	-	-
TOTAL	786,549	821,853	-	821,853	658,754	-	-	-

Beginning with the 2012-13 budget, all of the activities of Public Works Winter Maintenance - 13120 are being budgeted under Public Works General Maintenance - 13110.

	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
<u>REFUSE COLLECTION & DISPOSAL - 13130</u>								
CONTRACTUAL SERVICES								
52125 Solid Waste/Rec. Collection	306,328	314,293	-	314,293	314,293	326,865	326,865	326,865
52130 Disposal Fees	223,415	272,000	-	272,000	233,157	256,000	256,000	256,000
	529,743	586,293	-	586,293	547,450	582,865	582,865	582,865
MATERIALS & SUPPLIES								
53010 General Supplies	688	1,060	-	1,060	750	900	900	900
	688	1,060	-	1,060	750	900	900	900
TOTAL	530,431	587,353	-	587,353	548,200	583,765	583,765	583,765

This budget reflects contracting all rubbish collection activities. This budget also includes funds to pay for solid waste disposal. The Town has an enterprise fund to account for costs associated with its landfill operations. The Town is a customer of that enterprise fund and pays a per ton disposal fee for all residential waste the Public Works Department's contractor delivers to the landfill.

RECYCLING - 13140

CONTRACTUAL SERVICES								
52125 Solid Waste/Rec Collection	243,517	249,848	-	249,848	249,850	259,842	259,842	259,842
52138 Removal of Special Waste	8,208	10,000	-	10,000	12,616	10,000	10,000	10,000
52500 Postage	90	200	-	200	176	100	100	100
52525 Promotion	329	1,000	-	1,000	931	3,750	3,750	3,750
52670 Membership & Dues	40	100	-	100	40	100	100	100
	252,184	261,148	-	261,148	263,613	273,792	273,792	273,792
TOTAL	252,184	261,148	-	261,148	263,613	273,792	273,792	273,792

	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
<u>PUB. WORKS CENT. GARAGE - 13150</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	105,794	123,924	-	123,924	103,349	142,210	142,210	142,210
51030 Salaries, Part-time	16,425	16,831	-	16,831	16,831	17,302	17,302	17,302
51110 Overtime	9,453	8,700	-	8,700	8,700	10,300	10,300	10,300
	131,672	149,455	-	149,455	128,880	169,812	169,812	169,812
EMPLOYEE BENEFITS								
51410 Social Security/FICA	7,922	9,431	-	9,431	8,176	10,733	10,733	10,733
51420 Medicare	1,853	2,206	-	2,206	1,912	2,510	2,510	2,510
51430 Maine PERS	1,676	4,631	-	4,631	4,029	6,088	6,088	6,088
51440 Health Benefit	22,887	35,998	-	35,998	25,810	39,274	39,274	39,274
51490 Deferred Compensation	4,357	2,652	-	2,652	2,986	3,296	3,296	3,296
	38,695	54,918	-	54,918	42,913	61,901	61,901	61,901
CONTRACTUAL SERVICES								
52100 Electricity	13,199	14,300	-	14,300	13,800	14,300	14,300	14,300
52110 Water	2,282	2,100	-	2,100	2,058	2,300	2,300	2,300
52120 Sewer	572	640	-	640	570	640	640	640
52130 Rubbish Disposal	1,454	1,930	-	1,930	1,772	1,900	1,900	1,900
52220 R & M Building	12,230	12,600	-	12,600	17,548	16,600	16,600	16,600
52240 R & M Vehicles	264,246	172,000	-	172,000	245,935	228,600	228,600	228,600
52260 R & M Equipment	4,989	4,600	-	4,600	7,734	5,300	5,300	5,300
52264 R & M Radios	3,164	3,200	-	3,200	3,571	2,300	2,300	2,300
52640 Training		925	-	925	400	925	925	925
	302,136	212,295	-	212,295	293,388	272,865	272,865	272,865
MATERIALS & SUPPLIES								
53010 General Supplies	3,761	2,750	-	2,750	3,647	2,520	2,520	2,520
53020 Office Supplies	218	1,250	-	1,250	1,133	1,480	1,480	1,480
53110 Heating Oil	3,971	-	-	-	-	-	-	-
53125 Natural Gas	11,550	18,295	-	18,295	13,500	19,000	19,000	16,625
53150 Janitorial Supplies	6,049	5,700	-	5,700	6,355	6,700	6,700	6,700
53210 Diesel Fuel	113,507	147,000	-	147,000	103,500	142,800	142,800	142,800

	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
<u>PUB. WORKS CENT. GARAGE - 13150</u>								
<u>(continued)</u>								
53220 Gasoline	18,105	21,735	-	21,735	20,500	22,770	22,770	22,770
53230 Oil & Lubricants	10,804	9,700	-	9,700	9,100	9,700	9,700	9,700
53240 Tires & Tubes	20,548	27,100	-	27,100	28,456	27,100	27,100	27,100
53710 Clothing	3,698	3,750	-	3,750	2,840	3,450	3,450	3,450
53730 Minor Equip & Hand Tools	9,091	7,800	-	7,800	7,575	10,900	10,900	10,900
	201,302	245,080	-	245,080	196,606	246,420	246,420	244,045
PROGRAMS								
55000 Program (from enterprise fund)	(35,000)	(40,000)	-	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
	(35,000)	(40,000)	-	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
CAPITAL OUTLAY								
56200 Capital - Building	-	-	-	-	-	-	-	-
56600 Capital - Equipment	-	-	-	-	-	16,000	16,000	16,000
	-	-	-	-	-	16,000	16,000	16,000
TOTAL	638,805	621,748	-	621,748	621,787	726,998	726,998	724,623

Central garage maintains all the Public Works equipment.

Salaries, Full-time:	Foreman		51,086	51,086	51,086
	2 Mechanics		90,742	90,742	90,742
	One day calculation		382	382	382
	Salary vacancy factor		-	-	-
			142,210	142,210	142,210

Part-time - custodian for 20 hrs./wk.

The Fuel are based on the following:

Natural Gas	15,833	therms at	1.05	19,000	19,000	16,625
Diesel	42,000	gallons at	3.40	142,800	142,800	142,800
Gasoline	6,900	gallons at	3.30	22,770	22,770	22,770

Natural Gas price per therm cost was reduced from \$1.20 prior to Council approval of the budget.

TOTAL PUBLIC WORKS	3,221,383	3,416,619	12,500	3,429,119	3,168,834	3,649,697	3,624,697	3,622,322
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	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
<u>GENERAL ASSISTANCE - 14100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	59,257	61,729	-	61,729	62,609	65,286	65,286	65,286
51040 Wages, Part-time	-	-	-	-	-	-	-	-
	59,257	61,729	-	61,729	62,609	65,286	65,286	65,286
EMPLOYEE BENEFITS								
51410 Social Security/FICA	3,978	3,902	-	3,902	3,954	4,124	4,124	4,124
51420 Medicare	930	912	-	912	925	964	964	964
51430 Maine PERS	1,245	1,912	-	1,912	1,776	2,438	2,438	2,438
51440 Health Benefit	6,499	7,220	-	7,220	6,906	16,832	16,832	16,832
	12,652	13,946	-	13,946	13,561	24,358	24,358	24,358
CONTRACTUAL SERVICES								
52100 Electricity	1,221	1,100	-	1,100	1,000	1,000	1,000	1,000
52260 R & M Equipment	458	300	-	300	463	475	475	475
52320 Office Rental	11,988	11,988	-	11,988	11,988	11,988	11,988	11,988
52500 Postage	46	75	-	75	75	75	75	75
52510 Telephone	1,032	1,500	-	1,500	1,300	1,300	1,300	1,300
52540 Photocopies	20	200	-	200	200	200	200	200
52610 Travel	(81)	100	-	100	100	100	100	100
52640 Training	-	300	-	300	300	300	300	300
52670 Membership & Dues	-	120	-	120	120	120	120	120
52800 Grants	58,902	56,000	-	56,000	64,000	60,000	60,000	60,000
	73,586	71,683	-	71,683	79,546	75,558	75,558	75,558

	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
<u>GENERAL ASSISTANCE - 14100</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	366	500	-	500	500	500	500	500
53110 Heating Oil	1,062	990	-	990	990	993	993	993
	1,428	1,490	-	1,490	1,490	1,493	1,493	1,493
TOTAL	146,923	148,848	-	148,848	157,206	166,695	166,695	166,695
Salaries, Full-time:								
						45,874	45,874	45,874
						33,658	33,658	33,658
						217	217	217
						(14,463)	(14,463)	(14,463)
						65,286	65,286	65,286
Heating Oil:		292	gallons at	3.40		993	993	993

This appropriation covers the needs of all persons in Brunswick who are in need of financial relief and also covers the administrative expenses of the Town related to welfare, general assistance and human services.

Brunswick handles each case with an active referral system and a workfare program, the combination of which results in significantly lower costs for the municipality and higher levels of assistance for the clients.

	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
<u>HEALTH & SOC. SERVS. - 14120</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	3,125	2,500	-	2,500	2,500	2,500	2,500	2,500
	3,125	2,500	-	2,500	2,500	2,500	2,500	2,500
EMPLOYEE BENEFITS								
51420 Medicare	43	36	-	36	36	36	36	36
51430 Maine PERS	190	165	-	165	165	208	208	208
	233	201	-	201	201	244	244	244
TOTAL	3,358	2,701	-	2,701	2,701	2,744	2,744	2,744

The Health Officer is responsible under Maine Statutes for the reporting, prevention and suppression of disease and all conditions dangerous to health. The Deputy Fire Chief serves as Health Officer and the salary budgeted here is in addition to his salary as Deputy Fire Chief. He investigates health related complaints and inspects premises of victualer's license applicants.

TOTAL HUMAN SERVICES	150,281	151,549	-	151,549	159,907	169,439	169,439	169,439
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	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
<u>SCHOOL DEPARTMENT - 14500</u>								
PROGRAMS								
55000 Program	30,446,856	33,301,672	-	33,301,672	33,051,672	33,491,029	33,491,029	33,491,029
TOTAL	30,446,856	33,301,672	-	33,301,672	33,051,672	33,491,029	33,491,029	33,491,029

The details of the School budget may be obtained at the Office of the Superintendent of Schools. The Department of Education is administered by a nine member School Board in accordance with Article IX of the Town Charter.

The School Department budget does not include payments made by the State of Maine to the Maine Public Employees Retirement System for the Teacher Retirement plan. For the year ended June 30, 2011 those payments amounted to \$2,900,000.

The School Department budget includes debt service payments for the 2003 High School Refunding Bonds and the 2011 Elementary School Bond. For the year ended June 30, 2011 those payments were \$1,334,145.

An additional \$71,546 was transferred in 2010-11 to a capital project fund to account for repayment of advances made for the Hawthorne School renovation.

Certain expenditures related to the School Department are reported differently in the School Department's budget, the Town's comprehensive annual financial report (CAFR) and this document. The following reconciliation is provided to explain the differences in these documents.

Reconciliations:	<i>2010-11 Budget</i>	<i>2010-11 CAFR</i>
Expenditures per School:	30,555,685	30,555,685
Transfers to Capital Projects	(71,546)	(71,546)
Recorded as Debt Service		(1,334,145)
Change in Comp. Absences	(37,283)	(37,283)
Maine PERS Teacher Plan		2,900,000
	30,446,856	32,012,711

TOTAL EDUCATION	30,446,856	33,301,672	-	33,301,672	33,051,672	33,491,029	33,491,029	33,491,029
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	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
<u>RECREATION ADMIN. - 15000</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	251,746	273,848	-	273,848	272,733	283,343	283,343	283,343
51040 Wages, Part-time	12,512	17,066	-	17,066	16,000	17,812	17,812	17,812
51110 Overtime	189	560	-	560	584	600	600	600
	264,447	291,474	-	291,474	289,317	301,755	301,755	301,755
EMPLOYEE BENEFITS								
51410 Social Security/FICA	15,716	18,167	-	18,167	18,025	18,805	18,805	18,805
51420 Medicare	3,676	4,249	-	4,249	4,215	4,398	4,398	4,398
51430 Maine PERS	7,326	12,074	-	12,074	12,026	15,049	15,049	15,049
51440 Health Benefit	51,952	61,510	-	61,510	58,539	56,106	56,106	56,106
51490 Deferred Compensation	92	-	-	-	-	-	-	-
	78,762	96,000	-	96,000	92,805	94,358	94,358	94,358
CONTRACTUAL SERVICES								
52090 Prof. Services - Other	2,500	-	-	-	2,500	3,000	3,000	3,000
52260 R & M Equipment	1,541	1,800	-	1,800	1,800	1,832	1,832	1,832
52500 Postage	1,050	1,650	-	1,650	1,235	1,400	1,400	1,400
52510 Telephone	2,964	3,800	-	3,800	3,450	3,500	3,500	3,500
52520 Advertising	-	300	-	300	300	300	300	300
52530 Printing	496	-	-	-	500	500	500	500
52540 Photocopies	3,229	5,800	-	5,800	4,000	4,000	4,000	4,000
52610 Travel	395	1,400	-	1,400	1,000	1,000	1,000	1,000
52640 Training	387	-	-	-	275	250	250	250
52661 Background Checks	90	200	-	200	200	200	200	200
52670 Membership & Dues	858	825	-	825	870	870	870	870
	13,510	15,775	-	15,775	16,130	16,852	16,852	16,852

	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
<u>RECREATION ADMIN. - 15000</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	2,609	3,700	-	3,700	3,500	3,700	3,700	3,700
53030 Computer Supplies	537	1,694	-	1,694	1,202	1,250	1,250	1,250
	3,146	5,394	-	5,394	4,702	4,950	4,950	4,950
TOTAL	359,865	408,643	-	408,643	402,954	417,915	417,915	417,915
Salaries, Full-time:								
Director						83,168	83,168	83,168
Deputy Director						57,590	57,590	57,590
Program Assistant						56,807	56,807	56,807
Recreation Admin Registrar						42,244	42,244	42,244
Financial Administrative Assistant						41,956	41,956	41,956
One day calculation						763	763	763
Additional straight time						815	815	815
						283,343	283,343	283,343
Wages, Part-time:								
Program Aides						12,522	12,522	12,522
Gym Supervisor						5,290	5,290	5,290
						17,812	17,812	17,812

	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
<u>REC - BUILDINGS & GROUNDS - 15050</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	202,753	214,432	-	214,432	214,432	222,548	222,548	222,548
51040 Wages, Part-time	63,812	84,489	-	84,489	84,489	88,637	88,637	86,240
51110 Overtime	16,303	17,050	-	17,050	17,050	18,654	18,654	18,654
	282,868	315,971	-	315,971	315,971	329,839	329,839	327,442
EMPLOYEE BENEFITS								
51410 Social Security/FICA	16,916	19,594	-	19,594	19,590	20,372	20,372	20,372
51420 Medicare	3,956	4,582	-	4,582	4,582	4,764	4,764	4,764
51430 Maine PERS	5,995	10,188	-	10,188	10,185	12,717	12,717	12,717
51440 Health Benefit	48,791	59,969	-	59,969	54,775	56,106	56,106	56,106
51490 Deferred Compensation	684	-	-	-	-	-	-	-
	76,342	94,333	-	94,333	89,132	93,959	93,959	93,959
CONTRACTUAL SERVICES								
52030 Pro. Servs. - Medical	240	690	-	690	385	385	385	385
52090 Pro. Servs. - Other	2,099	1,885	-	1,885	1,485	1,935	1,935	1,935
52100 Electricity	13,789	19,420	-	19,420	15,745	19,915	19,915	19,535
52110 Water	5,750	11,125	-	11,125	8,051	12,260	12,260	12,260
52120 Sewer	3,674	6,325	-	6,325	5,107	6,425	6,425	6,425
52130 Rubbish Removal	15,458	16,800	-	16,800	16,650	16,466	16,466	16,466
52162 Brush & Wood Disposal	1,282	1,900	-	1,900	1,200	1,900	1,900	1,900
52220 R & M Building	14,698	18,635	943	19,578	27,064	27,557	27,557	23,809
52230 R & M Facilities	5,569	9,485	3,350	12,835	11,320	19,730	19,730	19,730
52240 R & M Vehicle	6,692	8,330	-	8,330	8,330	8,330	8,330	8,330
52260 R & M Equipment	9,863	16,020	-	16,020	16,020	16,170	16,170	16,170
52360 Rental of Equipment	-	355	-	355	250	355	355	355
52510 Telephone	2,608	3,930	-	3,930	3,100	3,855	3,855	3,855
52520 Advertising	-	-	-	-	-	300	300	300
52640 Training	-	100	-	100	100	435	435	435
	81,722	115,000	4,293	119,293	114,807	136,018	136,018	131,890

	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
<u>REC - BUILDINGS & GROUNDS - 15050</u>								
(continued)								
MATERIALS & SUPPLIES								
53010 General Supplies	25,814	30,375	600	30,975	24,500	33,100	33,100	32,635
53062 Publications		-	-	-	-	100	100	100
53120 Propane	2,240	2,530	-	2,530	2,450	2,840	2,840	2,840
53125 Natural Gas	5,727	9,200	-	9,200	13,950	20,160	20,160	15,015
53150 Janitorial Supplies	2,852	3,000	-	3,000	3,000	3,475	3,475	3,000
53210 Diesel	3,318	5,075	-	5,075	4,800	4,930	4,930	4,930
53220 Gasoline	13,489	19,845	-	19,845	17,500	20,130	20,130	20,130
53520 Plants & Flowers	2,541	2,750	-	2,750	2,550	2,750	2,750	2,750
53710 Clothing	3,814	4,296	-	4,296	4,000	4,296	4,296	4,296
53730 Minor Equip & Hand Tools	2,759	1,810	-	1,810	1,810	2,535	2,535	2,535
	62,554	78,881	600	79,481	74,560	94,316	94,316	88,231
PROGRAMS								
55000 Program	(4,307)	-	-	-	-	-	-	-
55577 Public Tree Program	16,734	15,400	-	15,400	15,400	16,150	16,150	16,150
	12,427	15,400	-	15,400	15,400	16,150	16,150	16,150
CAPITAL OUTLAY								
56200 Capital - Building	-	750	-	750	750	-	-	-
56300 Capital - Facilities	-	-	2,500	2,500	2,500	11,000	11,000	11,000
56600 Capital - Equipment	9,000	-	-	-	-	-	-	-
	9,000	750	2,500	3,250	3,250	11,000	11,000	11,000
TOTAL	524,913	620,335	7,393	627,728	613,120	681,282	681,282	668,672

2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
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This appropriation provides funding for management of the field areas and physical plant under the supervision of the Recreation Department with the exception of Coffin Pond.

Salaries, Full-time:

Parks & Facilities Manager					65,541	65,541	65,541
Parks Foreman					49,916	49,916	49,916
Maintenance Workers					106,489	106,489	106,489
One day calculation					602	602	602
					222,548	222,548	222,548

Wages, Part-time:

Maintenance Workers					88,637	88,637	86,240
					88,637	88,637	86,240

Natural Gas	14,300	therms at	1.05		20,160	20,160	15,015
Propane	800	gallons at	3.55		2,840	2,840	2,840
Diesel	1,450	gallons at	3.40		4,930	4,930	4,930
Gasoline	6,100	gallons at	3.30		20,130	20,130	20,130

Natural Gas price per therm cost was reduced from \$1.20 prior to Council approval of the budget. There was also a reduction in the estimated quantity prior to Council approval.

	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
<u>TEEN CENTER - 15300</u>								
PROGRAMS								
52800 Grants	-	5,000	-	5,000	5,000	5,000	5,000	5,000
	-	5,000	-	5,000	5,000	5,000	5,000	5,000
TOTAL	-	5,000	-	5,000	5,000	5,000	5,000	5,000

PEOPLE PLUS CENTER - 15310

PROGRAMS								
52220 R & M Building	-	-	-	-	-	-	-	-
52800 Grants	67,500	70,000	-	70,000	70,000	70,000	75,000	75,000
	67,500	70,000	-	70,000	70,000	70,000	75,000	75,000
TOTAL	67,500	70,000	-	70,000	70,000	70,000	75,000	75,000

PUBLIC LIBRARY - 15400

PROGRAMS								
52220 R & M Building	6,915	7,500	-	7,500	11,000	15,000	15,000	15,000
52800 Grants	1,030,000	1,079,855	-	1,079,855	1,079,855	1,177,405	1,177,405	1,177,405
TOTAL	1,036,915	1,087,355	-	1,087,355	1,090,855	1,192,405	1,192,405	1,192,405

The Curtis Memorial Library is managed by the Brunswick Public Library Association, a private association founded in 1883. The building that houses the library is owned by the Town of Brunswick. The amount budgeted here is the Town of Brunswick's contribution to the Association for its operations. The Town also provides funding through its insurance budget to insure the building, its contents and the library's overall operations.

TOTAL RECREATION & CULTURE	1,989,193	2,191,333	7,393	2,198,726	2,181,929	2,366,602	2,371,602	2,358,992
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	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
<u>COUNTY TAX - 16000</u>								
52900 Assessment	1,171,049	1,187,020	-	1,187,020	1,187,020	1,183,264	1,183,264	1,183,264
TOTAL COUNTY TAX	1,171,049	1,187,020	-	1,187,020	1,187,020	1,183,264	1,183,264	1,183,264
<u>PROMOTION AND DEVELOPMENT - 17000</u>								
55702 Memorial Day	-	5,500	-	5,500	5,500	5,500	5,500	5,500
55703 July 4th	700	700	-	700	700	700	700	700
55704 MCOG	31,758	31,758	-	31,758	31,758	31,758	31,758	31,758
55705 Pejepscot Historical Society	2,600	2,600	-	2,600	2,600	2,600	2,600	2,600
55708 Brunswick Downtown Association	50,000	75,000	-	75,000	75,000	90,000	90,000	90,000
55709 Five Rivers Arts Alliance	4,500	4,500	-	4,500	4,500	4,500	4,500	4,500
55711 Maine State Music Theater	1,722	3,500	-	3,500	3,500	3,500	3,500	3,500
55712 Growstown School	130	200	-	200	230	5,000	5,000	5,000
55713 Town Commons	1,105	1,500	-	1,500	1,500	1,500	1,500	1,500
55714 Coastal Trans	16,460	16,500	-	16,500	16,500	16,500	16,500	16,500
TOTAL	108,975	141,758	-	141,758	141,788	161,558	161,558	161,558
<u>ADDITIONAL SCHOOL ASST. - 17010</u>								
52610 Travel	10,000	10,000	-	10,000	10,000	10,000	10,000	10,000
TOTAL	10,000	10,000	-	10,000	10,000	10,000	10,000	10,000
<u>CEMETERY CARE - 17020</u>								
55000 Program	1,750	3,000	-	3,000	3,000	3,000	3,000	3,000
TOTAL	1,750	3,000	-	3,000	3,000	3,000	3,000	3,000

Assistance is paid toward the maintenance of several outlying cemeteries: Harding Cemetery, Maquoit Cemetery, Merepoint Cemetery and New Meadows Cemetery. The Town also performs a small amount of direct maintenance work.

	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
<u>SALARY, WAGE & BENEFITS RESERVE - 17030</u>								
51995 Salary and Wage Reserve	-	15,000	-	15,000	-	35,000	35,000	35,000
51499 Benefits Reserve	-	25,000	-	25,000	-	-	-	-
TOTAL	-	40,000	-	40,000	-	35,000	35,000	35,000
<u>LONGFELLOW SCHOOL - 17051</u>								
55000 Program	-	-	100,000	100,000	100,000	-	-	-
TOTAL	-	-	100,000	100,000	100,000	-	-	-
<u>SCHOOL MASTER PLAN - 17052</u>								
55000 Program	-	-	200,000	200,000	200,000	-	-	-
TOTAL	-	-	200,000	200,000	200,000	-	-	-
TOTAL UNCLASSIFIED	120,725	194,758	300,000	494,758	454,788	209,558	209,558	209,558

	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
<u>DEBT SERVICE</u>								
2003 HIGH SCHOOL REFUNDING BONDS - 18010								
52710 Principal	920,000	910,000	-	910,000	910,000	900,000	900,000	900,000
Less School Portion	(920,000)	(910,000)	-	(910,000)	(910,000)	(900,000)	(900,000)	(910,000)
52720 Interest	118,225	83,950	-	83,950	83,950	45,475	45,475	45,475
Less School Portion	(118,225)	(83,950)	-	(83,950)	(83,950)	(45,475)	(45,475)	(45,475)
	-	-	-	-	-	-	-	-
2006 CIP G/O BONDS - 18020								
52710 Principal	200,000	200,000	-	200,000	200,000	200,000	200,000	200,000
52720 Interest	84,000	76,000	-	76,000	76,000	68,000	68,000	68,000
	284,000	276,000	-	276,000	276,000	268,000	268,000	268,000
2011 CIP G/O BONDS - 18030								
52710 Principal	-	555,000	-	555,000	555,000	555,000	555,000	555,000
Less School Portion	-	(256,000)	-	(256,000)	(256,000)	(256,000)	(256,000)	(256,000)
Less TIF Portion	-	(71,000)	-	(71,000)	(71,000)	(71,000)	(71,000)	(71,000)
52720 Interest	-	106,333	-	106,333	106,333	79,250	79,250	79,250
Less School Portion	-	(32,042)	-	(32,042)	(32,042)	(17,920)	(17,920)	(17,920)
Less TIF Portion	-	(19,648)	-	(19,648)	(19,648)	(15,320)	(15,320)	(15,320)
	-	282,643	-	282,643	282,643	274,010	274,010	274,010
ELEMENTARY SCHOOL BONDS - 18050								
52710 Principal	-	1,073,113	-	1,073,113	1,073,113	1,073,113	1,073,113	1,073,113
Less School Portion	-	(1,073,113)	-	(1,073,113)	(1,073,113)	(1,073,113)	(1,073,113)	(1,073,113)
52720 Interest	295,919	552,626	-	552,626	552,626	511,885	511,885	511,885
Less School Portion	(295,919)	(552,626)	-	(552,626)	(552,626)	(511,885)	(511,885)	(511,885)
	-	-	-	-	-	-	-	-
TOTAL DEBT SERVICE	284,000	558,643	-	558,643	558,643	542,010	542,010	542,010
TOTAL EXPENDITURES	47,691,775	51,919,222	364,775	52,283,997	51,516,775	53,342,812	53,080,806	53,040,531

	2010-11 Actual	2011-12 Adopted	2011-12 Adjustments	2011-12 Available	Estimated 2011-12 Expended	2012-13 Department	2012-13 Manager	2012-13 Council
<u>OTHER GENERAL FUND USES</u>								
<u>Transfers to Other Funds</u>								
59210 Special Revenue - Municipal	200,500	-	-	-	-	-	-	-
59400 Capital Projects - Municipal	2,195,500	1,339,648	147,000	1,486,648	1,486,648	1,695,000	1,535,000	1,385,000
59410 Capital Projects - Education	71,546	-	-	-	-	-	-	-
59620 Enterprise Funds	205,000	205,000	-	205,000	205,000	250,000	250,000	250,000
TOTAL	2,672,546	1,544,648	147,000	1,691,648	1,691,648	1,945,000	1,785,000	1,635,000
Special Revenue - Municipal	Indicates transfers for grants and other activities accounted for in Special Revenue Funds.							
Industry Road Building	195,000	-	-	-	-	-	-	-
Other	5,500	-	-	-	-	-	-	-
	200,500	-	-	-	-	-	-	-
Capital Projects - Municipal:	Indicates the General Fund transfers to certain Capital Projects. See Capital Budget, page 71.							
Street Resurfacing Program	600,000	600,000	-	600,000	600,000	625,000	600,000	450,000
(Bath Rd from Big Box Fund)	-	(60,000)	-	(60,000)	(60,000)	-	-	-
Sidewalk Program	-	-	-	-	-	100,000	-	-
Street Reconstruction Prog	315,000	180,000	-	180,000	180,000	200,000	200,000	200,000
Other Road Reconstruction	759,000	379,648	-	379,648	379,648	400,000	400,000	400,000
Fire Vehicle Replacement	-	-	-	-	-	35,000	-	-
Police Vehicle Replacement	-	-	-	-	-	-	-	-
PW Equipment Replacement	190,000	240,000	-	240,000	240,000	305,000	305,000	305,000
P&R Vehicle Replacement	-	-	47,000	47,000	47,000	30,000	30,000	30,000
Other Projects	331,500	-	100,000	100,000	100,000	-	-	-
	2,195,500	1,339,648	147,000	1,486,648	1,486,648	1,695,000	1,535,000	1,385,000
Enterprise Funds:	Represents a General Fund subsidy to the Enterprise Funds.							
Solid Waste Enterprise Fund	200,000	200,000	-	200,000	200,000	200,000	200,000	200,000
Train Station-Visitors Center	5,000	5,000	-	5,000	5,000	50,000	50,000	50,000
	205,000	205,000	-	205,000	205,000	250,000	250,000	250,000
GRAND TOTALS	50,364,321	53,463,870	511,775	53,975,645	53,208,423	55,287,812	54,865,806	54,675,531

TOWN OF BRUNSWICK, MAINE

CAPITAL BUDGET

ADOPTED

**For the Fiscal Year
July 1, 2012 - June 30, 2013**

**Town of Brunswick, Maine
Capital Budget**

	2010-11		2011-12		2011-12		2011-12		2012-13		2012-13	
	Actual		Original		Supplemental		Final		Recommended		Approved	
From General Fund Balance:												
<i>Administration</i>												
Longfellow School	\$	-	\$	-	\$	100,000	\$	100,000	\$	-	\$	-
<i>Fire Department</i>												
Voting Machines									65,000		65,000	
LifePaks		82,500										
<i>Public Works</i>												
10 Industry Rd Roof		50,000										
10 Industry Rd Boiler		75,000										
9 Industry Rd Boiler		20,000										
Adams Road Culvert					25,000		25,000					
College Street									37,000		37,000	
<i>Community Partners</i>												
35 Union St Roof		55,000										
Library HVAC Upgrades									15,000		15,000	
<i>Police Department</i>												
Freeport Dispatch		37,000										
<i>School Department</i>												
Police Station Planning					75,000		75,000					
School Facilities Master Plan					200,000		200,000					
Communications/Dispatch									115,250		115,250	
<i>Parks & Recreation</i>												
Front End Loader w/ Snowblower					47,000		47,000					
Bike Pedestrian Bridge									130,000		<u>130,000</u>	
Use of Fund Balance		319,500		-		447,000		447,000		362,250	\$ 362,250	
 From Reserves:												
<i>Bridge Replacement Funds</i>												
Bike Pedestrian Bridge									350,000		350,000	
<i>Downtown Reserve</i>												
Downtown Raised Crosswalks									100,000		100,000	
Downtown Streets & Sidewalks									-		148,000	
<i>URIP Funds</i>												
Stanwood Street Turn Lane									100,000		<u>100,000</u>	
Use of Reserves		-		-		-		-		550,000	698,000	

	2010-11 Actual	2011-12 Original	2011-12 Supplemental	2011-12 Final	2012-13 Recommended	2012-13 Approved
From Municipal Revenues:	(See page 69 of the General Fund budget)					
<i>Streets and Sidewalks</i>						
Street Resurfacing Program	600,000	600,000		600,000	600,000	450,000
Sidewalk Program						
Street Reconstruction Prog	315,000	180,000		180,000	200,000	200,000
Other Road Reconstruction	759,000	379,648		379,648	400,000	400,000
<i>Vehicle Replacement</i>						
Fire Vehicle Replacement						
Police Vehicle Replacement						
PW Equipment Replacement	190,000	240,000		240,000	305,000	305,000
P&R Vehicle Replacement					30,000	30,000
<i>Other Projects</i>						
Other Projects	331,500	-	-	-	-	-
	2,195,500	1,399,648	-	1,399,648	1,535,000	1,385,000
TOTALS	2,515,000	1,399,648	447,000	1,846,648	2,447,250	2,445,250

The streets proposed to be paved through the Street Resurfacing Program are as follows:

Street	From	To	Recommended		Approved	
			Length (l.f.)	Est Cost	Length (l.f.)	Est Cost
Bunganuc Road	Woodside Rd.	1,950'W Woods	1,950	55,000	-	-
Adams Road	Meadow Rd.	Howards Point I	4,750	133,000	4,750	125,000
Bath Road	Pine St.	NAPA	1,400	46,000	1,400	45,000
Columbia Avenue	Spring St.	Barrows St.	1,300	64,000	-	-
Federal Street	School St.	Rail Bridge	950	66,000	950	60,000
Harpswell Road	Garrison St.	Bickford Rd.	2,950	125,000	2,950	115,000
Hennessey Avenue	Stanwood St.	Scott Ave.	2,510	102,000	2,510	96,000
Milling Transverse Joints / Tack / Contingency				9,000		9,000
			15,810	\$ 600,000	12,560	\$ 450,000
			2.99	miles	2.38	miles