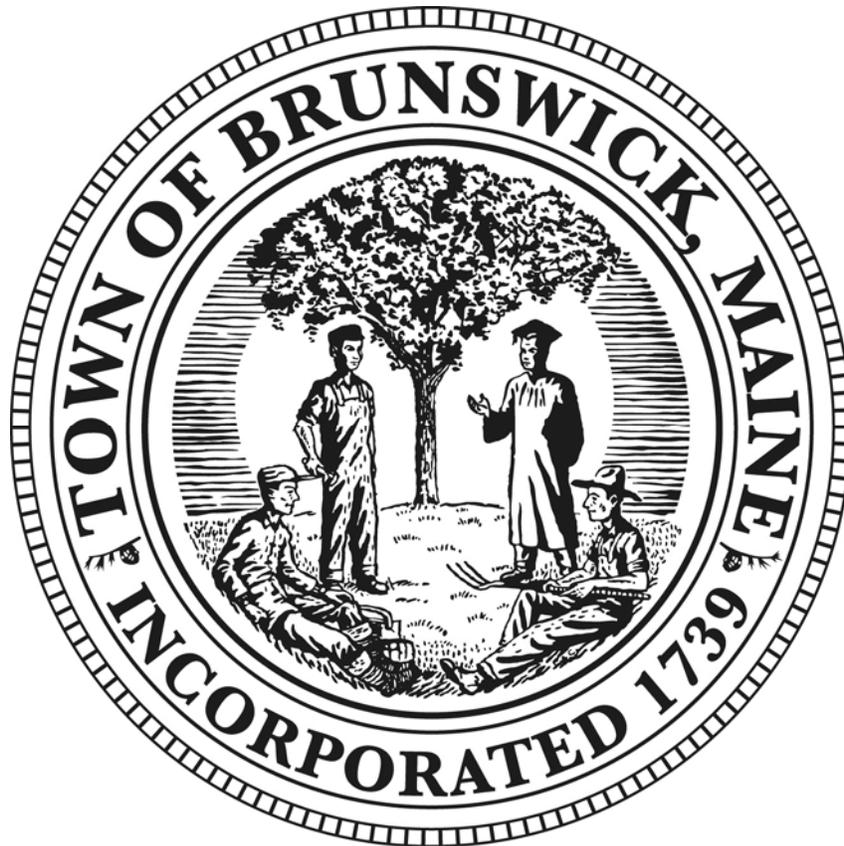


TOWN OF BRUNSWICK, MAINE



MUNICIPAL BUDGET

ADOPTED May 23, 2013
AMENDED August 8, 2013

For the Fiscal Year
July 1, 2013 - June 30, 2014

Town of Brunswick, Maine
Municipal Budget for July 1, 2013 - June 30, 2014
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**Town of Brunswick, Maine
Comparative Balance Sheets
For the General Fund
As of June 30,**

<u>ASSETS</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Cash & Investments	16,978,303	17,376,206	21,724,381	20,952,423	21,193,010
Taxes Receivable	633,329	603,174	752,364	706,276	706,866
Tax Liens & Acquired Property	201,568	146,249	154,593	178,530	245,769
Accounts Receivable	381,313	505,275	696,414	595,162	623,447
Due From Other Funds	-	341,144	-	-	-
Advances to Other Funds	1,953,201	2,653,201	2,053,201	2,685,795	495,297
Other	62,772	16,101	30,054	42,429	23,925
TOTAL ASSETS	20,210,486	21,641,350	25,411,007	25,160,615	23,288,314
<u>LIABILITIES</u>					
Accounts Payable	610,040	671,662	790,947	407,950	638,737
Accrued Payroll	2,595,276	2,634,945	2,810,979	2,783,560	2,580,995
Due to Other Funds	1,448,889	-	1,606,269	1,319,431	875,669
Other	168,749	121,445	325,795	232,678	256,645
TOTAL LIABILITIES	4,822,954	3,428,052	5,533,990	4,743,619	4,352,046
<u>DEFERRED INFLOWS</u>					
Deferred Property Taxes	414,971	445,584	479,514	529,804	631,311
Deferred Revenues	117,652	108,123	121,066	92,958	196,662
TOTAL DEFERRED INFLOWS	532,623	553,707	600,580	622,762	827,973
<u>FUND BALANCES</u>					
Non-spendable	2,015,973	2,669,302	2,083,255	2,720,061	519,222
Restricted	5,533,084	7,436,868	8,082,597	7,551,309	6,573,147
Assigned	625,002	608,524	1,626,364	1,014,339	1,987,354
Unassigned	6,680,850	6,944,897	7,484,221	8,508,525	9,028,572
TOTAL FUND BALANCE	14,854,909	17,659,591	19,276,437	19,794,234	18,108,295
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	20,210,486	21,641,350	25,411,007	25,160,615	23,288,314

Beginning with the year ended June 30, 2012, the Town utilizes the balance sheet elements 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>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Taxes	30,639,619	31,435,749	31,593,993	32,014,953	33,574,965
Licenses, Fees & Permits	278,999	259,430	267,450	337,927	310,181
Intergovernmental	21,150,020	21,663,707	19,975,317	17,965,819	16,907,852
Charges for Service	2,907,365	2,802,675	2,532,274	2,455,016	1,626,511
Interest on Investments	613,281	170,879	53,101	41,388	45,402
Other	745,958	951,563	828,785	583,613	569,691
TOTAL REVENUES	56,335,242	57,284,003	55,250,920	53,398,716	53,034,602
<u>EXPENDITURES</u>					
General Government	3,427,968	3,381,591	3,252,950	3,218,401	3,223,623
Public Safety	6,922,947	6,956,987	6,955,140	7,089,887	7,258,896
Public Works	3,388,281	3,270,835	3,064,200	3,221,383	3,040,274
Human Services	183,258	146,587	134,829	150,281	168,813
Education	33,038,976	33,300,722	33,078,519	32,012,711	30,310,885
Recreation & Culture	2,130,802	2,278,565	2,228,651	1,989,193	2,163,371
Debt Service	2,017,363	1,784,225	1,714,125	1,618,145	3,466,375
County Tax	1,052,971	1,088,467	1,149,612	1,171,049	1,187,020
Unclassified	319,038	308,691	133,725	120,725	296,682
TOTAL EXPENDITURES	52,481,604	52,516,670	51,711,751	50,591,775	51,115,939
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers In	809,056	95,673	447,199	383,402	202,613
Transfers Out	(2,169,048)	(2,058,324)	(2,369,522)	(2,672,546)	(3,873,121)
Sale of general capital assets	-	-	-	-	65,906
	(1,359,992)	(1,962,651)	(1,922,323)	(2,289,144)	(3,604,602)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	2,493,646	2,804,682	1,616,846	517,797	(1,685,939)
BEGINNING FUND BALANCE	12,361,263	14,854,909	17,659,591	19,276,437	19,794,234
ENDING FUND BALANCE	14,854,909	17,659,591	19,276,437	19,794,234	18,108,295

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, 2012, 2011, 2010, 2009 and 2008 are \$2,144,000, \$2,900,000, \$2,900,000, \$3,100,000 and \$3,022,000, respectively.

Town of Brunswick, Maine
Revenue, Expenditure and Tax Comparison
Municipal Budget for July 1, 2013 - June 30, 2014

	Adopted 2012-13	As amended Council 2013-14	Council Increase (Decrease)	Council Increase (Decrease)
<u>Revenues & Other Sources</u>				
Municipal (1)	7,000,478	8,028,880	1,028,402	14.69%
School (2)	14,363,666	13,957,519	(406,147)	(2.83%)
County	0	0	0	0.00%
	21,364,144	21,986,399	622,255	2.91%
<u>Expenditures & Other Uses</u>				
Municipal	20,001,241	20,786,269	785,028	3.92%
School	33,491,029	35,570,775	2,079,746	6.21%
County	1,183,264	1,249,487	66,223	5.60%
	54,675,534	57,606,531	2,930,997	5.36%
<u>Net From Property Taxes</u>				
Municipal	13,000,763	12,757,389	(243,374)	(1.87%)
School	19,127,363	21,613,256	2,485,893	13.00%
County	1,183,264	1,249,487	66,223	5.60%
	33,311,390	35,620,132	2,308,742	6.93%
<u>Tax Rate Valuation</u>	1,337,806,720	1,342,130,049	4,323,329	0.32%
<u>Tax Rates (per 1,000)</u>				
Municipal	9.72	9.51	(0.21)	(2.16%)
School	14.30	16.10	1.80	12.59%
County	0.88	0.93	0.05	5.68%
	24.90	26.54	1.64	6.59%

	Adopted 2012-13	As amended Council 2013-14	Council Increase (Decrease)	Council Increase (Decrease)
<u>Property Tax Revenue Calculation</u>				
<u>Taxable Valuation (Net of Homestead & BETE)</u>	1,315,896,090	1,319,618,649	3,722,559	0.28%
Tax Rate per (1,000)	24.90	26.54	1.64	6.59%
Property Tax Commitment	32,765,813	35,022,679	2,256,866	6.89%
<u>Homestead Reimbursement Calculation</u>				
Homestead Exempt Value	30,719,900	31,022,800	302,900	0.99%
Homestead Reimbursement %	50.00%	50.00%	0	0.00%
Homestead Reimbursement	382,463	411,673	29,210	7.64%
<u>BETE Reimbursement</u>				
BETE Value	10,917,800	14,000,000	3,082,200	28.23%
BETE Reimbursement %	60.00%	50.00%	(0)	(16.67%)
BETE Reimbursement	163,112	185,780	22,668	13.90%
Total From Property Taxes	33,311,388	35,620,132	2,308,744	6.93%

Notes:

(1) Includes:

General Municipal Revenues	5,081,229	5,242,994	161,765	3.18%
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	(571,751)	3,320	575,071	(100.58%)
Use of Fund Balance	1,000,000	1,000,000	0	0.00%
State Revenue Sharing & Balance	1,550,000	1,079,000	(471,000)	(30.39%)
Other Sources	216,000	978,566	762,566	353.04%
	7,000,478	8,028,880	1,028,402	14.69%

(2) Includes:

General Education Revenues	10,877,666	11,157,519	279,853	2.57%
Education Balances	3,486,000	2,800,000	(686,000)	(19.68%)
	14,363,666	13,957,519	(406,147)	(2.83%)

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

	2011-12 Expended	2012-13 Budget	2012-13 Adjustments	2012-13 Available	2012-13 Est Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
<u>General Government</u>								
Administration	462,864	443,895	-	443,895	521,729	500,477	495,477	487,927
Finance Department	614,931	676,347	-	676,347	643,687	695,948	690,948	680,948
Technology Services	245,752	309,447	-	309,447	319,444	346,031	341,031	328,531
Municipal Officers	114,457	127,615	-	127,615	123,065	132,615	128,615	126,615
Municipal Building	190,402	185,178	-	185,178	164,889	184,749	166,850	166,850
Risk Management	372,275	429,050	-	429,050	366,489	434,750	424,750	414,750
Cable TV	82,183	66,983	-	66,983	73,345	70,870	67,370	37,360
Assessing	238,724	279,406	-	279,406	268,036	302,398	299,718	297,218
Town Clerk & Elections	299,098	352,539	2,865	355,404	343,346	363,993	358,978	356,478
Planning	412,829	443,416	-	443,416	430,263	470,174	544,453	541,059
Economic Development	190,108	94,751	-	94,751	103,470	113,564	105,664	104,564
	3,223,623	3,408,627	2,865	3,411,492	3,357,763	3,615,569	3,623,854	3,542,300
<u>Public Safety</u>								
Fire Department	2,653,065	2,866,649	-	2,866,649	2,840,012	3,021,969	3,011,169	2,985,969
Central Fire Station	43,277	41,001	-	41,001	38,980	65,654	51,054	41,054
Emerson Fire Station	35,446	37,280	-	37,280	35,260	50,350	50,350	50,350
Police Department	3,316,575	3,763,288	-	3,763,288	3,508,865	3,775,754	3,723,853	3,684,953
Emergency Services Dispatch	653,033	715,702	-	715,702	689,027	731,909	721,909	721,909
Police Station Building	-	-	-	-	-	78,300	68,730	68,730
Streetlights	164,768	190,000	-	190,000	187,500	205,000	205,000	205,000
Traffic Signals	25,773	31,600	-	31,600	26,600	31,600	31,600	31,600
Fire Suppression (Hydrants)	365,884	407,770	-	407,770	407,770	448,547	429,178	429,178
Emergency Management	1,075	2,000	-	2,000	2,064	2,000	2,000	2,000
	7,258,896	8,055,290	-	8,055,290	7,736,078	8,411,083	8,294,843	8,220,743

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

	2011-12 Expended	2012-13 Budget	2012-13 Adjustments	2012-13 Available	2012-13 Est Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
<u>Public Works</u>								
Administration	385,173	412,725	-	412,725	397,928	511,212	511,212	414,090
General Maintenance	1,273,365	1,627,417	-	1,627,417	1,486,551	1,648,183	1,648,183	1,629,304
Refuse Collection & Disposal	519,588	583,765	-	583,765	567,079	573,143	573,143	573,143
Recycling	262,632	273,792	-	273,792	276,315	289,743	289,743	289,743
Central Garage	599,516	724,623	-	724,623	695,362	786,764	786,764	781,964
	3,040,274	3,622,322	-	3,622,322	3,423,235	3,809,045	3,809,045	3,688,244
<u>Human Services</u>								
General Assistance	166,094	166,695	-	166,695	165,378	172,106	172,106	170,106
Health & Social Services	2,719	2,744	-	2,744	2,744	2,744	2,744	2,744
	168,813	169,439	-	169,439	168,122	174,850	174,850	172,850
<u>Education</u>								
School Department	30,768,617	33,491,029	-	33,491,029	33,491,029	35,721,613	35,721,613	35,570,775
	30,768,617	33,491,029	-	33,491,029	33,491,029	35,721,613	35,721,613	35,570,775
<u>Recreation & Culture</u>								
Recreation Administration	396,397	417,915	-	417,915	416,239	435,014	435,014	435,014
Buildings & Grounds Maintenan	565,810	617,738	-	617,738	605,413	688,096	665,196	657,996
Rec Federal St Building	26,791	31,202	-	31,202	26,230	34,755	33,555	15,840
Rec Building 211	8,553	19,735	-	19,735	26,223	23,214	22,314	122,151
Teen Center	5,000	5,000	-	5,000	5,000	10,000	10,000	10,000
People Plus Center	70,000	75,000	-	75,000	76,000	155,000	105,000	105,000
Curtis Memorial Library	1,090,820	1,192,405	-	1,192,405	1,192,405	1,230,009	1,220,000	1,215,000
	2,163,371	2,358,995	-	2,358,995	2,347,510	2,576,088	2,491,079	2,561,001

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

	2011-12 Expended	2012-13 Budget	2012-13 Adjustments	2012-13 Available	2012-13 Est Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
<u>County Tax</u>	1,187,020	1,183,264	-	1,183,264	1,183,264	1,249,487	1,249,487	1,249,487
	1,187,020	1,183,264	-	1,183,264	1,183,264	1,249,487	1,249,487	1,249,487
<u>Unclassified</u>								
Promotion & Development	132,791	161,558	-	161,558	156,758	160,258	160,258	160,258
Additional School Assistance	10,000	10,000	-	10,000	10,000	10,000	10,000	10,000
Cemetery Care	1,500	3,000	-	3,000	3,000	3,000	3,000	3,000
Salary, Wage & Benefits Reserve	-	35,000	-	35,000	35,000	68,000	68,000	68,000
Longfellow School building	22,278	-	77,722	77,722	45,400	-	-	-
School Master Plan	130,113	-	174,500	174,500	174,500	-	-	-
	296,682	209,558	252,222	461,780	424,658	241,258	241,258	241,258
<u>Debt Service</u>								
Principal & Interest Payments	558,643	542,010	-	542,010	542,010	965,325	965,325	923,898
	558,643	542,010	-	542,010	542,010	965,325	965,325	923,898
Total Expenditures	48,665,939	53,040,534	255,087	53,295,621	52,673,669	56,764,318	56,571,354	56,170,556
<u>Other Uses of Funds</u>								
To Other Funds	3,873,121	1,635,000	462,250	2,097,250	2,097,250	1,866,725	1,816,725	1,435,975
Total Other Uses	3,873,121	1,635,000	462,250	2,097,250	2,097,250	1,866,725	1,816,725	1,435,975
TOTAL EXPENDITURES & OTHER USES	52,539,060	54,675,534	717,337	55,392,871	54,770,919	58,631,043	58,388,079	57,606,531

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

	2011-12 Expended	2012-13 Budget	2012-13 Adjustments	2012-13 Available	2012-13 Est Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
TOTAL EXPENDITURES & OTHER USES	52,539,060	54,675,534	717,337	55,392,871	54,770,919	58,631,043	58,388,079	57,606,531
Revenues & Other Sources	18,769,484	20,760,895	717,337	21,478,232	16,160,450	19,544,409	20,155,409	21,199,079
Net Before SRS	33,769,576	33,914,639				39,086,634	38,232,670	36,407,452
State Revenue Sharing	1,573,602	1,450,000	-	1,450,000	1,375,000	1,375,000	1,375,000	1,059,000
NET REQUIRED FROM PROPERTY TAXES		32,464,639				37,711,634	36,857,670	35,348,452
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		571,751				5,715	7,116	(3,320)
TOTAL FROM PROPERTY TAXES		33,311,390				37,992,349	37,139,786	35,620,132
TAXABLE VALUATION		1,315,896,090				1,309,618,649	1,309,618,649	1,319,618,649
Plus State Share Homestead		15,359,950				15,511,400	15,511,400	15,511,400
Plus State Share BETE		6,550,680				7,000,000	7,000,000	7,000,000
TAX RATE VALUATION		1,337,806,720				1,332,130,049	1,332,130,049	1,342,130,049
TAX RATE		24.90				28.52	27.88	26.54
						<i>(estimated)</i>	<i>(estimated)</i>	<i>(estimated)</i>
						14.54%	11.97%	6.59%

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

	2011-12 Expended	2012-13 Budget	2012-13 Adjustments	2012-13 Available	2012-13 Est Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
REIMBURSEMENT CALCULATIONS								
Homestead Reimbursement Calculation								
Homestead Exempt Value		30,719,900				31,022,800	31,022,800	31,022,800
Homestead Reimbursement %		50.00%				50.00%	50.00%	50.00%
Homestead Reimbursement		382,463				442,385	432,458	411,673
BETE Reimbursement Calculation								
BETE Exempt Value		10,917,800				14,000,000	14,000,000	14,000,000
BETE Reimbursement %		60.00%				50.00%	50.00%	50.00%
BETE Reimbursement		163,112				199,640	195,160	185,780
Property Tax Commitment		32,765,815				37,350,324	36,512,168	35,022,680

**Town of Brunswick, Maine
Revenue Budget**

		2011-12	2012-13	2012-13	2012-13	2012-13	2013-14	2013-14	As amended
		Actual	Adopted	Adjustments	Adjusted	Estimated	Department	Manager	2013-14 Council
<u>Taxes</u>									
111191-41110	Auto Excise Tax	2,626,177	2,550,000	-	2,550,000	2,700,000	2,600,000	2,675,000	2,700,000
111191-41111	Watercraft Excise Tax	27,750	25,000	-	25,000	24,000	24,000	24,000	24,000
111190-41105	Interest on Taxes	80,793	76,000	-	76,000	80,000	75,000	75,000	75,000
111190-41106	Tax Lien Costs	13,080	13,000	-	13,000	13,000	14,000	14,000	14,000
111190-41109	Payments In Lieu Of Taxes (PILOT)	317,130	260,000	-	260,000	236,000	235,000	235,000	235,000
		3,064,930	2,924,000	-	2,924,000	3,053,000	2,948,000	3,023,000	3,048,000
<u>Intergovernmental</u>									
131190-43102	State Tax Exemptions	31,506	26,000	-	26,000	31,000	26,000	26,000	26,000
131132-43103	Highway Grant Fund	215,080	215,000	-	215,000	208,000	208,000	208,000	208,000
131192-43106	Snowmobile Receipts	1,682	1,500	-	1,500	1,264	1,264	1,264	1,264
131142-43104	Gen. Asst. Reimbursement	34,670	35,000	-	35,000	27,000	27,000	27,000	27,000
131192-43105	Emergency Preparedness	4,288	4,288	-	4,288	-	-	-	-
		287,226	281,788	-	281,788	267,264	262,264	262,264	262,264
<u>Administration</u>									
191011-49000	Miscellaneous	21	-	-	-	-	-	-	-
		21	-	-	-	-	-	-	-
<u>Finance Department</u>									
121111-42207	Passport Fees	7,525	8,000	-	8,000	7,000	8,000	8,000	8,000
121111-42208	Postage Fees	558	-	-	-	400	-	-	-
121111-42209	Passport Photos	1,764	1,500	-	1,500	2,500	1,500	1,500	1,500
141111-44110	Auto Registration Fees	46,721	50,000	-	50,000	50,000	50,000	50,000	50,000
141111-44111	Boat, ATV, Snowmobile Regs.	1,597	1,500	-	1,500	1,500	1,500	1,500	1,500
191111-49000	Miscellaneous	4,762	1,000	-	1,000	10,000	1,000	1,000	1,000
		62,927	62,000	-	62,000	71,400	62,000	62,000	62,000

**Town of Brunswick, Maine
Revenue Budget**

		2011-12	2012-13	2012-13	2012-13	2012-13	2013-14	2013-14	As amended
		Actual	Adopted	Adjustments	Adjusted	Estimated	Department	Manager	2013-14 Council
<u>Codes Enforcement</u>									
121411-42100	Building Permits	102,507	100,000	-	100,000	115,000	110,000	110,000	110,000
121411-42101	Electrical Permits	34,758	27,000	-	27,000	27,000	31,000	31,000	31,000
121411-42102	Plumbing Permits	20,325	12,000	-	12,000	12,000	13,500	13,500	13,500
121411-42103	Zoning Board Fees	300	-	-	-	-	-	-	-
191411-49000	Miscellaneous	55	-	-	-	-	-	-	-
		157,945	139,000	-	139,000	154,000	154,500	154,500	154,500
<u>Town Clerk</u>									
121611-42200	Hunting & Fishing Licenses	1,412	1,000	-	1,000	1,350	1,350	1,350	1,350
121611-42201	Dog Licenses	2,501	2,302	-	2,302	2,302	2,302	2,302	2,302
121611-42202	Vital Statistics	52,787	46,000	-	46,000	42,000	42,000	42,000	42,000
121611-42203	General Licenses	28,062	24,230	-	24,230	24,230	24,500	24,500	24,500
121611-42204	Victualer Licenses	20,712	22,875	-	22,875	21,650	21,650	21,650	21,650
121611-42205	Shellfish Licenses	20,675	20,250	-	20,250	20,250	20,700	20,700	20,700
121611-42206	Neutered/Spayed Dog License	4,470	4,210	-	4,210	4,120	4,210	4,210	4,210
121611-42208	Postage Fees	64	-	-	-	-	-	-	-
151621-45103	Unlicensed Dogs	5,700	6,750	-	6,750	5,000	5,000	5,000	5,000
191611-49000	Miscellaneous	1,668	1,200	-	1,200	1,200	1,200	1,200	1,200
		138,051	128,817	-	128,817	122,102	122,912	122,912	122,912
<u>Planning Department</u>									
121911-42300	Planning Fees	8,632	10,000	-	10,000	31,000	17,000	20,000	20,000
191911-49000	Miscellaneous	200	200	-	200	200	150	150	150
		8,832	10,200	-	10,200	31,200	17,150	20,150	20,150

**Town of Brunswick, Maine
Revenue Budget**

		2011-12	2012-13	2012-13	2012-13	2012-13	2013-14	2013-14	As amended
		Actual	Adopted	Adjustments	Adjusted	Estimated	Department	Manager	2013-14 Council
<u>Fire Department</u>									
122121-42400	Fire Code Permits	835	900	-	900	500	700	700	700
142121-44155	Ambulance Service Fees	824,150	800,000	-	800,000	875,000	800,000	875,000	875,000
142121-44166	Special Detail, Fire	1,209	500	-	500	1,082	1,000	1,000	1,000
152121-45104	Fire False Alarms	3,550	2,000	-	2,000	1,000	2,000	2,000	2,000
152121-45107	Fire Code Violation Fines	2,300	-	-	-	-	-	-	-
131122-43505	Emergency Mgmt Planning Grant	15,640	-	-	-	15,000	15,000	15,000	15,000
131122-43506	SAFER Grant	24,921	20,000	-	20,000	20,000	20,000	20,000	20,000
192121-49000	Miscellaneous	10,237	9,000	-	9,000	11,500	-	-	-
		882,842	832,400	-	832,400	924,082	838,700	913,700	913,700
<u>Police Department</u>									
122221-42500	Concealed Weapons Permits	830	600	-	600	800	600	600	600
142221-44161	Witness Fees	4,040	3,500	-	3,500	3,000	3,000	3,000	3,000
142221-44162	Police Reports	3,394	3,600	-	3,600	3,600	3,600	3,600	3,600
142221-44163	School Resource Officer	73,987	77,424	-	77,424	77,424	80,000	80,000	80,000
142221-44165	Special Details	2,177	1,000	-	1,000	1,000	1,000	1,000	1,000
152221-45100	Ordinance Fines	559	600	-	600	500	600	600	600
152221-45101	Parking Violations	7,055	6,000	-	6,000	18,000	12,000	20,000	20,000
152221-45102	Leash Law Receipts	625	500	-	500	700	600	600	600
152221-45105	False Alarm Fines	230	300	-	300	-	300	300	300
192221-49000	Miscellaneous	14,594	9,000	-	9,000	19,000	10,000	10,000	10,000
142221-44167	Dispatch Services fee	132,561	135,000	-	135,000	135,000	139,268	139,268	139,268
		240,052	237,524	-	237,524	259,024	250,968	258,968	258,968
<u>Public Works Department</u>									
123131-42600	Opening Permits	1,464	500	-	500	500	500	500	500
143131-44174	Labor & Materials	2,399	-	-	-	-	-	-	-
143431-44175	Solid Waste Recycling	46,554	25,000	-	25,000	30,000	25,000	25,000	25,000
193131-49000	Miscellaneous	2,880	-	-	-	1,000	-	-	-
		53,297	25,500	-	25,500	31,500	25,500	25,500	25,500

**Town of Brunswick, Maine
Revenue Budget**

		2011-12	2012-13	2012-13	2012-13	2012-13	2013-14	2013-14	As amended
		Actual	Adopted	Adjustments	Adjusted	Estimated	Department	Manager	2013-14 Council
<u>General Assistance</u>									
194141-49103	General Assistance Recovery	3,667	-	-	-	-	-	-	-
		3,667	-	-	-	-	-	-	-
<u>Parks and Recreation</u>									
195051-49000	Recreation Misc.	202	-	-	-	7,200	-	-	-
		202	-	-	-	7,200	-	-	-
<u>Unclassified</u>									
191192-49100	CATV Fees	212,105	200,000	-	200,000	208,000	210,000	210,000	210,000
161193-46100	Interest on General Funds	45,402	100,000	-	100,000	25,000	50,000	50,000	50,000
191111-49101	Workers Comp. Reimbursement	14,377	-	-	-	-	-	-	-
191111-49103	Workers Comp. Proceeds	8,933	-	-	-	15,000	-	-	-
191111-49105	Postage & Handling	2,578	-	-	-	2,600	-	-	-
191111-49210	P & C Proceeds	-	-	-	-	420	-	-	-
171952-47000	From BDC	75,000	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	25,000	25,000
171952-47001	From MRRA - for MCOG dues	15,000	15,000	-	15,000	15,000	15,000	15,000	15,000
		423,387	440,000	-	440,000	391,012	400,000	375,000	375,000
	TOTAL MUNICIPAL REVENUE	5,323,379	5,081,229	-	5,081,229	5,311,784	5,081,994	5,217,994	5,242,994

**Town of Brunswick, Maine
Revenue Budget**

		2011-12	2012-13	2012-13	2012-13	2012-13	2013-14	2013-14	As amended
		Actual	Adopted	Adjustments	Adjusted	Estimated	Department	Manager	2013-14 Council
<u>Education Revenues</u>									
134546-43120	State School Subsidy	12,311,226	10,451,354	-	10,451,354	10,216,354	10,331,504	10,331,504	10,840,108
134546-43121	State Adult Education Subsidy	32,539	31,000	-	31,000	31,000	31,000	31,000	31,000
134546-43150	Federal School Subsidy	212,698	-	-	-	-	-	-	-
144545-44100	Tuition, etc.	467,703	220,812	-	220,812	220,812	166,411	166,411	166,411
194545-49000	Miscellaneous	137,986	174,500	-	174,500	174,500	120,000	120,000	120,000
TOTAL EDUCATION REVENUE		13,162,152	10,877,666	-	10,877,666	10,642,666	10,648,915	10,648,915	11,157,519
TOTAL REVENUES		18,485,531	15,958,895	-	15,958,895	15,954,450	15,730,909	15,866,909	16,400,513
<u>Other Sources</u>									
191194-49150	Sale of General Assets	65,906	-	-	-	-	-	-	290,066
192294-49153	Sale of Vehicles - Police	15,434	16,000	-	16,000	6,000	13,500	13,500	13,500
199980-48099	From Other Funds	2,613	-	-	-	-	-	-	-
199980-48100	Maine St Station Advance	-	-	-	-	-	-	225,150	225,150
199980-48100	Other Road Reconstruction Fund	-	-	-	-	-	-	174,850	174,850
199980-48101	Industrial Park Fund	200,000	200,000	-	200,000	200,000	200,000	275,000	275,000
TOTAL OTHER SOURCES		283,953	216,000	-	216,000	206,000	213,500	688,500	978,566

**Town of Brunswick, Maine
Revenue Budget**

		2011-12	2012-13	2012-13	2012-13	2012-13	2013-14	2013-14	As amended
		Actual	Adopted	Adjustments	Adjusted	Estimated	Department	Manager	2013-14
									Council
<u>Use of General Fund Balances</u>									
181100-48000	Unassigned Fund Balance	-	1,000,000	636,750	1,636,750	-	1,000,000	1,000,000	1,000,000
181100-48000	Encumbrances	-	-	80,587	80,587	-	-	-	-
181100-48001	State Revenue Sharing Balance	-	100,000	-	100,000	-	-	-	20,000
184500-48004	Restricted Fund Balance - Education	-	3,486,000	-	3,486,000	-	2,600,000	2,600,000	2,800,000
	TOTAL USE OF BALANCES	-	4,586,000	717,337	5,303,337	-	3,600,000	3,600,000	3,820,000
	TOTAL REVS. O.S. & BALS.	18,769,484	20,760,895	717,337	21,478,232	16,160,450	19,544,409	20,155,409	21,199,079
<u>State Revenue Sharing</u>									
131192-43101	Revenue Sharing	1,573,602	1,450,000	-	1,450,000	1,375,000	1,375,000	1,375,000	1,059,000
111190-41101	Property Taxes	30,876,085	33,311,390	-	33,311,390	33,226,775	37,992,349	37,139,786	35,620,132
111190-41103	Decrease/(Increase) in Deferred Tax	(83,663)	(200,000)	-	(200,000)	(100,000)	(200,000)	(200,000)	(200,000)
111190-41104	Tax Abatements	(282,387)	(75,000)	-	(75,000)	(25,000)	(75,000)	(75,000)	(75,000)
111190-41199	Other	-	(571,751)	-	(571,751)	-	(5,715)	(7,116)	3,320
	Subtotal	30,510,035	32,464,639	-	32,464,639	33,101,775	37,711,634	36,857,670	35,348,452
	TOTAL	50,853,121	54,675,534	717,337	55,392,871	50,637,225	58,631,043	58,388,079	57,606,531

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

	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
<u>ADMINISTRATION - 11000</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	222,635	231,499	-	231,499	236,158	254,888	254,888	254,288
51040 Wages, Part-time	1,964	-	-	-	4,000	-	-	-
51110 Overtime	175	-	-	-	525	500	500	500
	224,774	231,499	-	231,499	240,683	255,388	255,388	254,788
EMPLOYEE BENEFITS								
51410 Social Security/FICA	14,330	15,384	-	15,384	15,074	16,671	16,671	16,671
51420 Medicare	3,450	3,598	-	3,598	3,701	3,899	3,899	3,899
51430 Maine PERS	8,618	12,269	-	12,269	11,522	16,562	16,562	16,562
51440 Health Benefit	10,954	33,663	-	33,663	44,884	50,000	50,000	50,000
51490 Deferred Compensation	6,309	6,142	-	6,142	7,514	7,687	7,687	7,687
	43,661	71,056	-	71,056	82,695	94,819	94,819	94,819
CONTRACTUAL SERVICES								
52021 Legal Services-Discretionary	78,954	50,000	-	50,000	35,000	65,000	65,000	65,000
52022 Legal Services-Cases	71,987	25,000	-	25,000	95,000	30,000	30,000	30,000
52030 Pro Servs - Medical	5,579	4,000	-	4,000	2,639	4,000	4,000	4,000
52090 Pro Servs - Other	5,235	26,000	-	26,000	26,000	20,000	15,000	10,000
52500 Postage	351	350	-	350	300	300	300	300
52510 Telephone	3,457	2,640	-	2,640	2,200	2,520	2,520	2,520
52520 Advertising	1,700	3,250	-	3,250	3,250	3,250	3,250	3,250
52530 Printing	468	500	-	500	500	500	500	500
52540 Photocopies	2,356	2,200	-	2,200	2,200	2,000	2,000	2,000
52610 Travel	5,468	5,000	-	5,000	5,000	200	200	200
52640 Training	1,084	3,000	-	3,000	7,000	5,500	5,500	4,300
52660 Personnel Testing	1,310	750	-	750	750	750	750	750
52661 Background Checks	696	1,000	-	1,000	1,400	1,000	1,000	750
52670 Membership & Dues	1,738	1,750	-	1,750	1,700	1,750	1,750	1,750
	180,383	125,440	-	125,440	182,939	136,770	131,770	125,320

	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
<u>ADMINISTRATION - 11000</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	1,277	1,500	-	1,500	1,500	1,500	1,500	1,250
53060 Training Supplies	-	250	-	250	250	250	250	-
	1,277	1,750	-	1,750	1,750	1,750	1,750	1,250
PROGRAMS								
55002 Employee Assistance	-	2,000	-	2,000	2,000	-	-	-
51460 Life Insurance (Retirees)	8,744	7,500	-	7,500	7,612	7,700	7,700	7,700
51465 Medical/Dep Care	3,611	4,400	-	4,400	3,800	3,800	3,800	3,800
55105 Personnel Board	414	250	-	250	250	250	250	250
	12,769	14,150	-	14,150	13,662	11,750	11,750	11,750
TOTAL	462,864	443,895	-	443,895	521,729	500,477	495,477	487,927

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

Salaries, Full-time:

Town Manager						109,526	109,526	109,526
Administrative Assistant						45,975	45,975	45,975
Human Resources Manager						56,303	56,303	56,303
Administrative Floater						41,793	41,793	41,793
One day calculation						691	691	691
Parking Stipend						600	600	-
						254,888	254,888	254,288
Training:	ICMA					2,500	2,500	2,500
	MMA					200	200	200
	Human Resources					300	300	300
	NLCS					2,500	2,500	2,500
						5,500	5,500	5,500
Membership and Dues include:	ICMA, MTCMA, PMA, Human Resource Management					1,750	1,750	1,750

	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
<u>FINANCE DEPARTMENT - 11100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	399,547	428,077	-	428,077	418,080	431,008	431,008	431,008
51040 Wages, Part-time	4,214	6,000	-	6,000	6,200	6,500	6,500	-
51110 Overtime	213	2,500	-	2,500	1,000	2,000	1,000	1,000
	403,974	436,577	-	436,577	425,280	439,508	438,508	432,008
EMPLOYEE BENEFITS								
51410 Social Security/FICA	24,931	27,967	-	27,967	26,360	28,250	28,250	28,250
51420 Medicare	5,831	6,541	-	6,541	6,170	6,607	6,607	6,607
51430 Maine PERS	13,341	19,770	-	19,770	17,636	24,336	24,336	24,336
51440 Health Benefit	84,999	89,769	-	89,769	89,769	100,000	100,000	100,000
51490 Deferred Compensation	3,240	3,499	-	3,499	3,149	3,517	3,517	3,517
	132,342	147,546	-	147,546	143,084	162,710	162,710	162,710
CONTRACTUAL SERVICES								
52015 Banking Services	4,136	12,000	-	12,000	5,065	12,000	10,000	10,000
52090 Pro Servs - Other	925	1,070	-	1,070	907	1,070	1,070	1,070
52260 R & M Equipment	3,390	3,500	-	3,500	3,220	3,500	3,500	3,500
52360 Equipment Rental	1,028	1,020	-	1,020	1,050	1,050	1,050	1,050
52500 Postage	22,650	25,740	-	25,740	28,267	27,138	27,138	27,138
52510 Telephone	2,908	3,000	-	3,000	2,241	3,000	3,000	3,000
52530 Printing	8,048	11,778	-	11,778	7,459	11,778	10,778	10,778
52540 Photocopies	4,679	4,500	-	4,500	3,528	4,500	4,500	3,500
52610 Travel	2,540	1,000	-	1,000	948	1,000	1,000	1,000
52640 Training	5,660	8,750	-	8,750	6,325	8,750	8,750	8,750
52670 Membership & Dues	1,079	2,515	-	2,515	1,505	2,515	2,515	1,515
52870 Licenses	3,465	3,100	-	3,100	3,026	3,100	3,100	3,100
52871 Filing Fees	-	500	-	500	-	500	500	500
52880 Registry of Deeds	6,279	6,750	-	6,750	5,863	6,750	6,750	6,750
	66,787	85,223	-	85,223	69,404	86,651	83,651	81,651

	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
<u>FINANCE DEPARTMENT - 11100</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	6,720	3,500	-	3,500	2,825	3,500	3,000	2,500
53030 Computer Supplies	3,881	1,824	-	1,824	839	1,824	1,324	324
53062 Publications	1,227	1,677	-	1,677	2,255	1,755	1,755	1,755
	11,828	7,001	-	7,001	5,919	7,079	6,079	4,579
TOTAL	614,931	676,347	-	676,347	643,687	695,948	690,948	680,948

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

Salaries, Full-time:

Finance Director	90,873	90,873	90,873
Deputy Director	73,501	73,501	73,501
Accounting Asst.	54,431	54,431	54,431
Accounting Asst.	54,431	54,431	54,431
Office Manager - Tax	57,957	57,957	57,957
Assistant Tax Collector	32,773	32,773	32,773
Assistant Tax Collector	36,362	36,362	36,362
Assistant Tax Collector	34,964	34,964	34,964
One day calculation	1,174	1,174	1,174
From Enterprise Fund	(5,458)	(5,458)	(5,458)
	431,008	431,008	431,008

	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
<u>TECHNOLOGY SERVICES - 11150</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	11,182	50,100	-	50,100	45,919	48,682	48,682	48,682
51040 Wages, Part-time	-	550	-	550	-	1,540	1,540	1,540
	11,182	50,650	-	50,650	45,919	50,222	50,222	50,222
EMPLOYEE BENEFITS								
51410 Social Security/FICA	617	3,140	-	3,140	2,847	3,136	3,136	3,136
51420 Medicare	144	734	-	734	666	733	733	733
51430 Maine PERS	448	3,006	-	3,006	2,434	3,264	3,264	3,264
51440 Health Benefit	3,274	11,221	-	11,221	11,221	12,500	12,500	12,500
	4,483	18,101	-	18,101	17,168	19,633	19,633	19,633
CONTRACTUAL SERVICES								
52070 Computer Services	64,714	65,600	-	65,600	68,500	83,670	83,670	83,670
52139 Computer Disposal	-	300	-	300	231	300	300	300
52260 R&M Equipment	4,232	6,000	-	6,000	6,405	6,000	6,000	6,000
52510 Telephone	(290)	360	-	360	360	750	750	750
52516 Internet Services	26,124	26,276	-	26,276	26,500	19,952	19,952	19,952
52610 Travel	80	-	-	-	500	500	500	500
52640 Training	55	1,000	-	1,000	500	2,500	2,500	2,500
52670 Membership/Dues	-	-	-	-	-	400	400	400
52870 Licenses	78,056	78,875	-	78,875	80,000	75,729	75,729	75,729
	172,971	178,411	-	178,411	182,996	189,801	189,801	189,801
MATERIALS & SUPPLIES								
53030 Computer Supplies	28,402	23,200	-	23,200	30,000	39,375	34,375	26,875
	28,402	23,200	-	23,200	30,000	39,375	34,375	26,875
CAPITAL								
56600 Capital Equipment	28,714	39,085	-	39,085	43,361	47,000	47,000	42,000
	28,714	39,085	-	39,085	43,361	47,000	47,000	42,000
TOTAL	245,752	309,447	-	309,447	319,444	346,031	341,031	328,531

	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
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TECHNOLOGY SERVICES - 11150
(continued)

This account funds general information technology costs of the Town.

Salaries Full-time:								
Cable/IT Specialist						48,549	48,549	48,549
One day calculation						133	133	133
						48,682	48,682	48,682
Wages, Part-time								
Intern						1,540	1,540	1,540

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

	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 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	31,250	32,000	-	32,000	33,650	34,000	34,000	34,000
52090 Pro Servs - Other	1,314	8,000	-	8,000	6,000	8,000	8,000	6,750
52330 Rental of Facilities	37,889	36,000	-	36,000	36,000	36,000	36,000	36,000
52520 Advertising	2,213	3,000	-	3,000	2,000	3,000	3,000	3,000
52540 Photocopies	1,709	3,000	-	3,000	3,000	3,000	3,000	3,000
52640 Training	-	2,700	-	2,700	500	2,700	2,700	2,200
52670 Membership & Dues	19,106	20,000	-	20,000	19,000	23,000	20,000	20,000
	93,481	104,700	-	104,700	100,150	109,700	106,700	104,950
MATERIALS & SUPPLIES								
53010 General Supplies	1,061	3,000	-	3,000	3,000	3,000	2,000	1,750
	1,061	3,000	-	3,000	3,000	3,000	2,000	1,750
TOTAL	114,457	127,615	-	127,615	123,065	132,615	128,615	126,615

	2011-12	2012-13	2012-13	2012-13	Estimated	2013-14	2013-14	As amended
	Actual	Adopted	Adjustments	Available	2012-13	Department	Manager	2013-14
					Expended			Council

MUNICIPAL OFFICERS - 11200

(continued)

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.

	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
<u>MUNICIPAL BUILDING - 11220</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	40,428	43,177	-	43,177	43,048	44,858	44,858	44,858
51040 Wages, Part-time	15,697	15,941	-	15,941	15,982	17,093	4,590	4,590
51110 Overtime	7,138	11,000	-	11,000	5,323	11,000	7,000	7,000
	63,263	70,118	-	70,118	64,353	72,951	56,448	56,448
EMPLOYEE BENEFITS								
51410 Social Security/FICA	3,779	4,446	-	4,446	3,990	4,632	3,500	3,500
51420 Medicare	884	1,040	-	1,040	933	1,083	819	819
51430 Maine PERS	1,840	2,871	-	2,871	2,360	3,631	3,631	3,631
51440 Health Benefit	13,983	16,832	-	16,832	16,832	18,750	18,750	18,750
	20,486	25,189	-	25,189	24,115	28,096	26,700	26,700
CONTRACTUAL SERVICES								
52090 Professional Services	6,260	6,843	-	6,843	6,843	8,500	8,500	8,500
52100 Electricity	26,282	28,500	-	28,500	24,000	24,000	24,000	24,000
52110 Water	1,124	1,100	-	1,100	1,250	1,100	1,100	1,100
52120 Sewer	972	1,200	-	1,200	1,800	1,200	1,200	1,200
52130 Rubbish Disposal	1,393	1,418	-	1,418	1,418	1,462	1,462	1,462
52150 Custodial Services	1,185	3,000	-	3,000	2,800	3,000	3,000	3,000
52220 R & M Building	50,483	17,300	-	17,300	13,000	17,000	17,000	17,000
52260 R & M Equipment	1,766	3,850	-	3,850	3,000	3,000	3,000	3,000
52510 Telephone	360	360	-	360	360	360	360	360
52610 Travel	969	1,000	-	1,000	1,200	1,200	1,200	1,200
52640 Training	-	250	-	250	-	250	250	250
	90,794	64,821	-	64,821	55,671	61,072	61,072	61,072

	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
<u>MUNICIPAL BUILDING - 11220</u>								
<u>(continued)</u>								
MATERIALS & SUPPLIES								
53010 General Supplies	715	3,000	-	3,000	1,500	2,000	2,000	2,000
53110 Heating Oil	9,838	14,600	-	14,600	12,000	13,680	13,680	13,680
53150 Janitorial Supplies	4,167	5,000	-	5,000	5,500	5,000	5,000	5,000
53710 Clothing	525	950	-	950	950	950	950	950
53730 Minor Equip/Hand Tools	614	1,500	-	1,500	800	1,000	1,000	1,000
	15,859	25,050	-	25,050	20,750	22,630	22,630	22,630
TOTAL	190,402	185,178	-	185,178	164,889	184,749	166,850	166,850

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. Beginning in October 2013, the part-time custodian will be transferred to the new Police Station. The 2013-14 budget reflects wages for 3 months at 20 hours in the Municipal Building account, and 9 months at 30 hours in the Police Station Building account.

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

Salaries Full-time:

Facilities Foreman	44,736	44,736	44,736
One day calculation	122	122	122
	44,858	44,858	44,858

Wages Part-time:

Custodian - 20 hrs./wk.	17,047	4,590	4,590
One day calculation	46	-	-
	17,093	4,590	4,590

Heating Oil	4,000 gallons at	3.42	13,680	13,680	13,680
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	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
<u>RISK MANAGEMENT - 11230</u>								
PERSONNEL SERVICES								
51510 Unemployment Compensation	22,430	29,000	-	29,000	10,000	20,000	20,000	20,000
51520 Worker's Compensation	193,166	205,000	-	205,000	195,000	215,000	215,000	215,000
	215,596	234,000	-	234,000	205,000	235,000	235,000	235,000
CONTRACTUAL SERVICES								
52410 Comp General Liability	29,576	36,000	-	36,000	30,072	36,000	36,000	36,000
52420 Property Insurance	11,663	10,000	-	10,000	13,077	16,000	16,000	16,000
52421 Electronic Data Process	2,180	2,700	-	2,700	2,180	2,700	2,700	2,700
52423 Boiler & Machinery	2,802	2,800	-	2,800	2,931	3,000	3,000	3,000
52425 Fine Arts	150	150	-	150	100	150	150	150
52430 Vehicle	42,311	47,000	-	47,000	47,285	50,000	50,000	50,000
52435 Mobile Equip & Inland Marine	16,428	16,200	-	16,200	11,147	14,000	14,000	14,000
52440 Pub Official Liability	15,370	16,000	-	16,000	15,667	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	20,760	22,800	-	22,800	18,633	20,000	20,000	20,000
52460 Firefighter Accident	1,695	1,700	-	1,700	1,520	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	13,180	14,000	-	14,000	13,456	14,500	14,500	14,500
52498 Miscellaneous	750	1,000	-	1,000	750	1,000	1,000	1,000
52499 Deductible	-	10,000	-	10,000	-	10,000	-	-
	161,536	185,050	-	185,050	161,489	189,750	179,750	179,750
PROGRAMS								
55000 Program	(4,857)	10,000	-	10,000	-	10,000	10,000	-
	(4,857)	10,000	-	10,000	-	10,000	10,000	-
TOTAL	372,275	429,050	-	429,050	366,489	434,750	424,750	414,750

	2011-12	2012-13	2012-13	2012-13	Estimated	2013-14	2013-14	As amended
	Actual	Adopted	Adjustments	Available	2012-13 Expended	Department	Manager	2013-14 Council

RISK MANAGEMENT - 11230

(continued)

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: Funds coverage 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.

	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
<u>EMPLOYEE BENEFITS - 11240</u>								
PERSONNEL SERVICES								
51410 FICA	357,852	408,413	-	408,413	-	422,627	421,495	416,136
51420 Medicare	107,306	123,286	-	123,286	-	127,011	126,747	125,493
51430 Maine PERS	269,725	570,300	-	570,300	-	655,713	655,713	650,895
51440 Health Benefit	1,357,332	1,673,070	-	1,673,070	-	1,901,250	1,901,250	1,895,000
51460 Life Insurance	10,201	7,500	-	7,500	-	7,700	7,700	7,700
51465 Medical/Dep Care	3,556	4,400	-	4,400	-	3,800	3,800	3,800
51490 Deferred Compensation	83,130	74,734	-	74,734	-	71,341	71,341	71,086
	2,189,102	2,861,703	-	2,861,703	-	3,189,442	3,188,046	3,170,110
<i>Distributed to Departments</i>	(2,189,102)	(2,861,703)	-	(2,861,703)	-	(3,189,442)	(3,188,046)	(3,170,110)
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 10.5% and 12.8% for police officers. For all other employees the rate is 6.5%.

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, 2013, Brunswick's health insurance rates increased by 12%. The budget reflects an estimated rate increase of 15% for January 1, 2014. Buy-back is a cash payment for those who elect not to take health insurance. Beginning with the 2013-14 budget, the health benefit is charged to departments on a per employee basis. The rate per eligible employee for 2013-14 is \$12,500.

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.

	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
<u>ASSESSING - 11300</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	161,730	169,281	-	169,281	167,564	179,509	179,509	179,509
51040 Wages, Part-time	176	2,000	-	2,000	-	2,000	2,000	2,000
51110 Overtime	150	1,642	-	1,642	100	1,642	1,642	1,642
	162,056	172,923	-	172,923	167,664	183,151	183,151	183,151
EMPLOYEE BENEFITS								
51410 Social Security/FICA	9,756	10,987	-	10,987	10,395	11,644	11,644	11,644
51420 Medicare	2,282	2,570	-	2,570	2,431	2,723	2,723	2,723
51430 Maine PERS	6,244	9,059	-	9,059	8,153	11,774	11,774	11,774
51440 Health Benefit	24,462	33,663	-	33,663	33,663	37,500	37,500	37,500
	42,744	56,279	-	56,279	54,642	63,641	63,641	63,641
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	7,944	16,600	-	16,600	16,000	16,600	16,600	16,600
52500 Postage	1,860	4,590	-	4,590	2,000	2,000	2,000	2,000
52510 Telephone	1,548	1,308	-	1,308	1,400	1,500	1,500	1,500
52530 Printing	1,451	2,225	-	2,225	2,000	1,725	1,725	1,725
52540 Photocopies	1,084	1,500	-	1,500	1,200	1,200	1,200	1,200
52610 Travel	3,505	4,746	-	4,746	4,000	4,746	4,746	4,746
52640 Training	4,777	4,280	-	4,280	4,700	7,380	4,700	4,700
52670 Membership & Dues	555	580	-	580	580	580	580	580
52870 Licenses	4,750	5,900	-	5,900	5,500	6,550	6,550	6,550
52880 Registry of Deeds	2,831	3,000	-	3,000	2,900	3,000	3,000	3,000
	30,305	44,729	-	44,729	40,280	45,281	42,601	42,601

	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
<u>ASSESSING - 11300</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	1,929	2,400	-	2,400	2,400	2,400	2,400	2,400
53030 Computer Supplies	1,063	2,375	-	2,375	2,200	7,300	7,300	4,800
53062 Publications	627	700	-	700	850	625	625	625
	3,619	5,475	-	5,475	5,450	10,325	10,325	7,825
TOTAL	238,724	279,406	-	279,406	268,036	302,398	299,718	297,218

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			55,303	55,303	55,303
Admin Assistant			39,610	39,610	39,610
Additional straight time			945	945	945
One day calculation			483	483	483
			179,509	179,509	179,509
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

	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
<u>TOWN CLERK & ELECTIONS - 11600</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	204,636	214,461	-	214,461	211,447	218,192	218,192	218,192
51040 Wages, Part-time	7,001	14,580	-	14,580	12,148	11,050	11,050	11,050
51110 Overtime	2,970	10,307	-	10,307	8,000	9,771	9,771	9,271
	214,607	239,348	-	239,348	231,595	239,013	239,013	238,513
EMPLOYEE BENEFITS								
51410 Social Security/FICA	12,198	14,992	-	14,992	14,359	14,993	14,993	14,993
51420 Medicare	2,853	3,506	-	3,506	3,358	3,506	3,506	3,506
51430 Maine PERS	8,037	11,913	-	11,913	10,801	14,818	14,818	14,818
51440 Health Benefit	33,695	44,884	-	44,884	44,884	50,000	50,000	50,000
51490 Deferred Compensation	15	-	-	-	-	-	-	-
	56,798	75,295	-	75,295	73,402	83,317	83,317	83,317
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	4,038	7,965	2,865	10,830	10,830	6,820	6,820	6,565
52260 R & M Equipment	2,097	2,100	-	2,100	-	-	-	-
52360 Equipment Rental	-	-	-	-	-	2,360	2,360	2,360
52500 Postage	1,898	5,552	-	5,552	3,500	9,015	4,000	4,000
52510 Telephone	1,151	960	-	960	1,200	1,750	1,750	1,750
52520 Advertising	1,141	825	-	825	825	825	825	750
52530 Printing	6,049	6,925	-	6,925	8,425	6,200	6,200	5,900
52540 Photocopies	2,492	4,360	-	4,360	4,360	4,360	4,360	3,860
52610 Travel	551	535	-	535	535	593	593	468
52640 Training	872	1,720	-	1,720	1,720	1,770	1,770	1,500
52670 Membership & Dues	460	515	-	515	515	515	515	465
	20,749	31,457	2,865	34,322	31,910	34,208	29,193	27,618

	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
<u>TOWN CLERK & ELECTIONS - 11600</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	4,003	4,050	-	4,050	4,050	4,830	4,830	4,555
53030 Computer Supplies	-	150	-	150	150	150	150	-
53062 Publications	2,941	2,239	-	2,239	2,239	2,475	2,475	2,475
	6,944	6,439	-	6,439	6,439	7,455	7,455	7,030
TOTAL	299,098	352,539	2,865	355,404	343,346	363,993	358,978	356,478

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	90,874	90,874	90,874
Deputy Clerk	44,449	44,449	44,449
Assistant Clerk	38,358	38,358	38,358
Assistant Clerk	39,978	39,978	39,978
Additional straight time	3,953	3,953	3,953
One day calculation	580	580	580
	218,192	218,192	218,192

Wages, Part-time:

Election Preparation	3,850	3,850	3,850
Election Training	1,440	1,440	1,440
Election Day (2)	5,760	5,760	5,760
	11,050	11,050	11,050

Professional Services:

Election Programming	2,700	2,700	2,700
Code Supplement	3,000	3,000	3,000
Book binding, AVS Local programming, Record destruction	1,120	1,120	865
	6,820	6,820	6,565

	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
<u>PLANNING & DEVELOPMENT - 11900</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	298,379	306,753	-	306,753	289,580	317,323	317,323	317,323
51040 Wages, Part-time	4,660	5,340	-	5,340	2,593	12,671	12,250	10,202
	303,039	312,093	-	312,093	292,173	329,994	329,573	327,525
EMPLOYEE BENEFITS								
51410 Social Security/FICA	18,975	20,228	-	20,228	18,115	21,197	21,197	21,197
51420 Medicare	4,438	4,731	-	4,731	4,237	4,957	4,957	4,957
51430 Maine PERS	-	-	-	-	1,471	4,169	4,169	4,169
51440 Health Benefit	46,546	56,106	-	56,106	56,105	62,500	62,500	62,500
51490 Deferred Compensation	10,393	10,868	-	10,868	8,772	7,639	7,639	7,639
	80,352	91,933	-	91,933	88,700	100,462	100,462	100,462
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	4,623	10,300	-	10,300	20,300	10,300	85,000	85,000
52240 R & M Vehicle	619	1,100	-	1,100	2,100	1,100	1,100	1,100
52260 R & M Equipment	-	250	-	250	-	250	250	250
52500 Postage	1,209	1,500	-	1,500	1,250	1,600	1,600	1,500
52510 Telephone	4,927	4,968	-	4,968	4,968	4,968	4,968	4,968
52520 Advertising	2,541	2,500	-	2,500	2,000	2,500	2,500	2,500
52530 Printing	1,248	2,000	-	2,000	2,000	1,500	1,500	1,500
52540 Photocopies	2,242	3,200	-	3,200	3,200	3,200	3,200	3,200
52610 Travel	2,695	2,000	-	2,000	2,000	2,000	2,000	2,000
52640 Training	2,572	3,100	-	3,100	3,100	3,500	3,500	3,500
52670 Membership & Dues	2,473	2,442	-	2,442	2,442	2,740	2,740	2,740
	25,149	33,360	-	33,360	43,360	33,658	108,358	108,258
MATERIALS & SUPPLIES								
53010 General Supplies	292	300	-	300	325	350	350	350
53020 Office Supplies	1,517	2,100	-	2,100	2,075	2,100	2,100	2,100
53062 Publications	434	1,150	-	1,150	1,150	1,028	1,028	726
53220 Gasoline	1,035	1,980	-	1,980	1,980	2,082	2,082	1,388
	3,278	5,530	-	5,530	5,530	5,560	5,560	4,564

	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
<u>PLANNING & DEVELOPMENT - 11900</u>								
(continued)								
PROGRAMS								
55113 Conservation Commission	335	500	-	500	500	500	500	250
55114 Marine Resources Committee	676	-	-	-	-	-	-	-
	1,011	500	-	500	500	500	500	250
TOTAL	412,829	443,416	-	443,416	430,263	470,174	544,453	541,059

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	42,356	42,356	42,356
Planner	63,961	63,961	63,961
Codes Enforcement Officer	76,441	76,441	76,441
Inspections Officer	49,504	49,504	49,504
Additional straight time	1,040	1,040	1,040
One day calculation	853	853	853
	317,323	317,323	317,323

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	-	-
Zoning Board of Appeals Recording Secretary	365	365	292
Temporary Administrative Assistant	7,331	7,330	5,355
Intern	1,000	1,000	1,000
	12,671	12,250	10,202

Gasoline:	600 gallons at	3.47	2,082	2,082	2,082
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	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
<u>ECONOMIC DEVELOPMENT - 11950</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	114,902	56,960	-	56,960	69,106	72,068	72,068	72,068
	114,902	56,960	-	56,960	69,106	72,068	72,068	72,068
EMPLOYEE BENEFITS								
51410 Social Security/FICA	7,241	3,766	-	3,766	4,285	4,759	4,759	4,759
51420 Medicare	1,694	881	-	881	1,002	1,113	1,113	1,113
51440 Health Benefit	18,580	11,221	-	11,221	11,221	12,500	12,500	12,500
51490 Deferred Compensation	6,735	3,418	-	3,418	4,146	4,324	4,324	4,324
	34,250	19,286	-	19,286	20,654	22,696	22,696	22,696
CONTRACTUAL SERVICES								
52090 Professional Services	29,710	1,000	-	1,000	1,000	2,000	1,000	1,000
52500 Postage	25	100	-	100	50	100	100	100
52510 Telephone	1,844	1,860	-	1,860	1,860	1,500	1,500	1,500
52520 Advertising	-	250	-	250	250	250	250	250
52525 Promotion	2,197	3,500	-	3,500	2,500	3,500	3,500	3,000
52530 Printing	-	200	-	200	50	200	200	200
52610 Travel	976	3,000	-	3,000	500	2,450	1,500	1,250
52640 Training	217	2,000	-	2,000	1,000	2,000	1,500	1,250
52670 Membership & Dues	195	395	-	395	200	200	200	200
	35,164	12,305	-	12,305	7,410	12,200	9,750	8,750

	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
<u>FIRE DEPARTMENT - 12100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	1,586,804	1,674,547	-	1,674,547	1,657,711	1,731,727	1,731,727	1,731,727
51040 Wages, Part-time	5,682	-	-	-	-	-	-	-
51070 Call Personnel	17,807	18,000	-	18,000	18,000	18,000	18,000	9,000
51110 Overtime	146,135	128,000	-	128,000	142,000	130,000	130,000	130,000
51130 Call Back	35,313	40,000	-	40,000	35,000	40,000	40,000	40,000
51220 Holiday	63,899	65,000	-	65,000	65,000	69,600	69,600	69,600
51230 Vacation	-	16,000	-	16,000	-	-	-	-
51320 Training	-	-	-	-	-	10,000	9,200	-
	1,855,640	1,941,547	-	1,941,547	1,917,711	1,999,327	1,998,527	1,980,327
EMPLOYEE BENEFITS								
51410 Social Security/FICA	4,054	4,099	-	4,099	3,783	4,099	4,099	4,099
51420 Medicare	24,641	28,692	-	28,692	28,050	29,095	29,095	29,095
51430 Maine PERS	112,738	185,872	-	185,872	168,731	203,479	203,479	203,479
51440 Health Benefit	379,175	403,960	-	403,960	403,956	450,000	450,000	450,000
51490 Deferred Compensation	2,739	2,724	-	2,724	2,726	2,724	2,724	2,724
	523,347	625,347	-	625,347	607,246	689,397	689,397	689,397
CONTRACTUAL SERVICES								
52030 Pro Servs - Medical	13,724	14,000	-	14,000	12,000	17,250	17,250	17,250
52090 Professional Services	-	1,000	-	1,000	400	1,000	1,000	1,000
52240 R & M Vehicles	74,512	60,000	-	60,000	70,000	70,000	60,000	60,000
52260 R & M Equipment	19,352	24,000	-	24,000	23,000	26,000	26,000	26,000
52264 R & M Radios	3,115	8,500	-	8,500	8,000	8,500	8,500	8,500

	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
<u>FIRE DEPARTMENT - 12100</u>								
(continued)								
52360 Rental of Equipment	-	200	-	200	100	200	200	200
52500 Postage	503	500	-	500	500	500	500	500
52510 Telephone	8,052	7,980	-	7,980	8,000	7,980	7,980	7,980
52530 Printing	663	-	-	-	900	-	-	-
52540 Photocopies	1,859	2,000	-	2,000	2,000	2,000	2,000	2,000
52610 Travel	11	500	-	500	50	500	500	500
52640 Training	23,182	23,200	-	23,200	23,000	23,000	23,000	16,000
52670 Membership & Dues	4,323	4,195	-	4,195	4,195	4,195	4,195	4,195
	149,296	146,075	-	146,075	152,145	161,125	151,125	144,125
MATERIALS & SUPPLIES								
53010 General Supplies	4,574	5,200	-	5,200	5,200	5,500	5,500	5,500
53020 Office Supplies	1,653	2,500	-	2,500	2,400	2,500	2,500	2,500
53030 Computer Supplies	6,101	8,050	-	8,050	7,000	8,050	8,050	8,050
53050 Medical Supplies	15,365	17,000	-	17,000	17,000	17,000	17,000	17,000
53131 Infection Control Supplies	4,575	3,000	-	3,000	2,800	3,000	3,000	3,000
53210 Diesel Fuel	26,602	27,200	-	27,200	27,000	28,560	28,560	28,560
53220 Gasoline	11,041	13,200	-	13,200	10,300	13,880	13,880	13,880
53240 Tires & Tubes	4,311	9,510	-	9,510	9,510	13,300	13,300	13,300
53710 Wearing Apparel	25,029	34,320	-	34,320	32,500	39,320	39,320	39,320
53730 Minor Equip & Hand Tools	6,986	13,500	-	13,500	12,000	13,500	13,500	13,500
	106,237	133,480	-	133,480	125,710	144,610	144,610	144,610
PROGRAMS								
55210 Fire Prevention	3,479	4,500	-	4,500	4,500	4,500	4,500	4,500
	3,479	4,500	-	4,500	4,500	4,500	4,500	4,500

	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
<u>FIRE DEPARTMENT - 12100</u>								
(continued)								
CAPITAL OUTLAY								
56600 Capital - Equipment	15,066	15,700	-	15,700	32,700	23,010	23,010	23,010
	15,066	15,700	-	15,700	32,700	23,010	23,010	23,010
TOTAL	2,653,065	2,866,649	-	2,866,649	2,840,012	3,021,969	3,011,169	2,985,969
The full-time staffing of the Fire Department:								
Chief			1			81,470	81,470	81,470
Deputy Chief			1 (1)			77,149	77,149	77,149
Deputy Chief			1			69,151	69,151	69,151
Captains			4			205,653	205,653	205,653
Lieutenants			4			183,405	183,405	183,405
Firefighters			24			1,054,031	1,054,031	1,054,031
Admin Asst			1			45,268	45,268	45,268
One day calculation						4,650	4,650	4,650
Haz Mat Pay estimate						10,950	10,950	10,950
(1) Additional Compensation is provided as Health Officer.						1,731,727	1,731,727	1,731,727
Diesel		8,000	gallons at	3.57		28,560	28,560	28,560
Gasoline		4,000	gallons at	3.47		13,880	13,880	13,880
Capital - Equipment:								
Portable radios (6)						6,000	6,000	6,000
Stryker Power Stretcher						17,010	17,010	17,010
						23,010	23,010	23,010

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. Seventeen 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 fifteen Paramedics who are able to perform all of the above along with the administration of certain life saving medications and other advanced skills.

	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
<u>CENTRAL STATION - 12150</u>								
CONTRACTUAL SERVICES								
52100 Electricity	8,064	8,000	-	8,000	8,000	8,000	8,000	8,000
52110 Water	362	400	-	400	350	400	400	400
52120 Sewer	384	300	-	300	260	300	300	300
52130 Rubbish Disposal	917	1,000	-	1,000	920	1,000	1,000	1,000
52220 R & M Building	9,400	10,000	-	10,000	10,000	10,000	10,000	10,000
	19,127	19,700	-	19,700	19,530	19,700	19,700	19,700
MATERIALS & SUPPLIES								
53110 Heating Oil	20,937	17,986	-	17,986	16,000	17,784	17,784	17,784
53120 Propane	1,184	1,065	-	1,065	1,200	1,320	1,320	1,320
53150 Janitorial Supplies	2,029	2,250	-	2,250	2,250	2,250	2,250	2,250
	24,150	21,301	-	21,301	19,450	21,354	21,354	21,354
CAPITAL OUTLAY								
56200 Capital - Bldg. Improvements	-	-	-	-	-	24,600	10,000	-
	-	-	-	-	-	24,600	10,000	-
TOTAL	43,277	41,001	-	41,001	38,980	65,654	51,054	41,054
Heating Oil		5,200	gallons at	3.42		17,784	17,784	17,784
Propane		300	gallons at	4.40		1,320	1,320	1,320
Capital - Building:								
Replace shed at Central						10,000	10,000	-
Replace rear entry door at Central						2,600	-	-
Replace 10 windows second floor Central						6,000	-	-
Replace (2) overhead doors at Central						6,000	-	-
						24,600	10,000	-

Beginning with the 2013-14 budget the costs associated with the two Fire Stations are being budgeted as separate units. Management of these units continues to be the responsibility of the Fire Department. Prior year actual and budget amounts have been reclassified for comparison purposes.

	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
<u>EMERSON STATION - 12160</u>								
CONTRACTUAL SERVICES								
52100 Electricity	13,895	15,000	-	15,000	14,500	15,000	15,000	15,000
52110 Water	1,481	1,300	-	1,300	1,350	1,500	1,500	1,500
52120 Sewer	787	700	-	700	700	800	800	800
52130 Rubbish Disposal	460	500	-	500	460	500	500	500
52220 R & M Building	10,275	8,500	-	8,500	8,500	8,500	8,500	8,500
	26,898	26,000	-	26,000	25,510	26,300	26,300	26,300
MATERIALS & SUPPLIES								
53125 Natural Gas	6,548	9,030	-	9,030	7,500	8,800	8,800	8,800
53150 Janitorial Supplies	2,000	2,250	-	2,250	2,250	2,250	2,250	2,250
	8,548	11,280	-	11,280	9,750	11,050	11,050	11,050
CAPITAL OUTLAY								
56200 Capital - Bldg. Improvements	-	-	-	-	-	13,000	13,000	13,000
	-	-	-	-	-	13,000	13,000	13,000
TOTAL	35,446	37,280	-	37,280	35,260	50,350	50,350	50,350
Natural Gas		8,000	therms at	1.10		8,800	8,800	8,800
Capital - Building:								
Emerson Station Evaluation						13,000	13,000	13,000
						13,000	13,000	13,000

Beginning with the 2013-14 budget the costs associated with the two Fire Stations are being budgeted as separate units. Management of these units continues to be the responsibility of the Fire Department. Prior year actual and budget amounts have been reclassified for comparison purposes.

	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
<u>POLICE DEPARTMENT - 12200</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	1,926,490	2,074,315	-	2,074,315	2,000,000	2,125,669	2,120,569	2,102,169
51040 Wages, Part-time	12,870	18,540	-	18,540	17,000	17,760	12,960	12,960
51110 Overtime	87,251	95,200	-	95,200	92,000	95,000	90,000	81,500
51125 Court Time	14,307	16,000	-	16,000	16,000	16,000	15,000	15,000
51210 Sick	19,361	23,968	-	23,968	23,968	23,968	23,968	23,968
51220 Holiday	26,153	38,000	-	38,000	26,000	38,000	33,000	30,000
51230 Vacation	46,815	41,472	-	41,472	39,000	41,472	41,472	39,472
51240 Comp Time	1,156	1,500	-	1,500	800	1,500	1,500	1,500
51320 Training	27,465	27,006	-	27,006	32,570	29,640	29,640	29,640
	2,161,868	2,336,001	-	2,336,001	2,247,338	2,389,009	2,368,109	2,336,209
EMPLOYEE BENEFITS								
51410 Social Security/FICA	130,765	146,689	-	146,689	146,689	150,333	150,333	150,333
51420 Medicare	30,583	34,307	-	34,307	34,307	35,159	35,159	35,159
51430 Maine PERS	165,527	249,546	-	249,546	249,546	271,817	271,817	271,817
51440 Health Benefit	383,821	448,845	-	448,845	448,845	500,000	500,000	493,000
51490 Deferred Compensation	10,543	9,879	-	9,879	9,879	9,869	9,869	9,869
	721,239	889,266	-	889,266	889,266	967,178	967,178	960,178
CONTRACTUAL SERVICES								
52030 Pro Servs - Medical	-	1,925	-	1,925	1,200	1,925	1,425	1,425
52040 Pro Servs - Personnel	1,725	2,770	-	2,770	1,200	3,125	2,125	2,125
52090 Pro Servs - Other	18,564	27,660	-	27,660	27,660	27,660	27,660	27,660
52240 R & M Vehicles	38,394	45,000	-	45,000	38,000	45,000	41,000	41,000
52260 R & M Equipment	22,337	30,000	-	30,000	37,000	30,000	28,500	28,500
52264 R & M Radio	1,589	3,000	-	3,000	4,100	4,500	4,500	4,500
52330 Rental of Facilities	2,100	2,100	-	2,100	2,100	2,100	2,100	2,100
52500 Postage	930	1,200	-	1,200	1,200	1,200	1,200	1,200
52510 Telephone	16,751	19,296	-	19,296	19,296	21,296	21,296	21,296

	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
<u>POLICE DEPARTMENT - 12200</u>								
(continued)								
52530 Printing	4,619	4,000	-	4,000	4,300	4,000	4,000	4,000
52540 Photocopies	5,232	5,000	-	5,000	4,500	5,000	5,000	5,000
52610 Travel	2,882	4,000	-	4,000	3,500	4,000	3,500	3,500
52640 Training	31,119	37,930	-	37,930	40,400	40,280	36,280	36,280
52670 Membership & Dues	945	1,720	-	1,720	2,000	1,720	1,720	1,720
	147,187	185,601	-	185,601	186,456	191,806	180,306	180,306
MATERIALS & SUPPLIES								
53020 Office Supplies	6,208	8,560	-	8,560	5,000	5,000	5,000	5,000
53060 Training Materials	19,678	24,743	-	24,743	31,150	24,743	21,743	21,743
53062 Publications	-	240	-	240	-	240	240	240
53220 Gasoline	85,663	113,850	-	113,850	75,000	119,715	104,714	104,714
53230 Oil & Lubricants	2,501	3,500	-	3,500	3,500	3,500	3,500	3,500
53240 Tires	9,526	10,000	-	10,000	13,000	13,000	13,000	13,000
53710 Wearing Apparel	41,864	48,155	-	48,155	48,155	48,155	48,155	48,155
53730 Minor Equip & Hand Tools	5,094	9,308	-	9,308	9,000	12,408	10,908	10,908
	170,534	218,356	-	218,356	184,805	226,761	207,260	207,260
PROGRAMS								
55114 Marine Resources Committee	-	1,000	-	1,000	1,000	1,000	1,000	1,000
	-	1,000	-	1,000	1,000	1,000	1,000	1,000
CAPITAL OUTLAY								
56400 Capital - Vehicles	105,747	133,064	-	133,064	-	-	-	-
56600 Capital - Equipment	10,000	-	-	-	-	-	-	-
	115,747	133,064	-	133,064	-	-	-	-
TOTAL	3,316,575	3,763,288	-	3,763,288	3,508,865	3,775,754	3,723,853	3,684,953

	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council		
<u>POLICE DEPARTMENT - 12200</u>										
(continued)										
Salaries, Full-time:										
Chief	1	99,961				833,875	833,875	833,875		
Deputy Chief	1	88,830				38,450	38,450	38,450		
Captain	1	75,147				45,080	45,080	45,080		
Lieutenant/Lt. Support Services	4	253,203				42,835	42,835	42,835		
Detective Sergeant	1	60,226				31,982	31,982	31,982		
Sergeants	3	170,404								
Detective	3	153,487								
School Resource Officers	2	104,806				2,087,240	2,087,240	2,087,240		
Marine Resource Warden	1	55,631								
Assistant Marine Warden	1	33,323						-		
						Physical Fitness Standards	32,700	32,700	32,700	
						Additional one day calculation	5,729	5,629	5,629	
						Salary Vacancy Factor	-	(5,000)	(23,400)	
							2,125,669	2,120,569	2,102,169	
Part-time:						School Crossing Guards	5	17,760	12,960	12,960
								17,760	12,960	12,960
Gasoline - Dept		34,500	gallons at	3.47		119,715				
Gasoline - Mgr		30,177	gallons at	3.47				104,714	104,714	

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.

Beginning with the 2013-14 budget, vehicle acquisitions are budgeted as part of the Capital Improvement Program. See Transfers to Other Funds, page 69, and Capital Budget, pages 74-76.

	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
<u>EMERGENCY SERVICES DISPATCH - 12220</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	386,406	421,865	-	421,865	410,000	424,593	424,593	424,593
51110 Overtime	27,726	26,000	-	26,000	13,000	26,000	21,000	21,000
51125 Court Time	-	500	-	500	-	500	-	-
51210 Sick Time	10,811	6,840	-	6,840	3,500	6,840	6,340	6,340
51220 Holiday Pay	8,913	10,000	-	10,000	8,500	10,000	10,000	10,000
51230 Vacation	25,651	23,940	-	23,940	40,000	23,940	23,940	23,940
51240 Compensatory	16,043	20,650	-	20,650	13,000	20,650	17,650	17,650
51320 Training	5,474	7,125	-	7,125	2,500	7,125	7,125	7,125
	481,024	516,920	-	516,920	490,500	519,648	510,648	510,648
EMPLOYEE BENEFITS								
51410 Social Security/FICA	28,738	32,963	-	32,963	32,963	32,815	32,815	32,815
51420 Medicare	6,721	7,709	-	7,709	7,709	7,675	7,675	7,675
51430 Maine PERS	9,422	13,275	-	13,275	13,275	14,262	14,262	14,262
51440 Health Benefit	98,732	112,211	-	112,211	112,211	125,000	125,000	125,000
51490 Deferred Compensation	10,103	9,744	-	9,744	9,744	9,329	9,329	9,329
	153,716	175,902	-	175,902	175,902	189,081	189,081	189,081
CONTRACTUAL SERVICES								
52030 Pro Servs - Medical	-	75	-	75	75	75	75	75
52040 Pro Servs - Personnel	1,513	730	-	730	730	730	730	730
52264 R & M Radio	3,707	5,000	-	5,000	5,100	5,000	5,000	5,000
52510 Telephone	300	-	-	-	300	300	300	300
52512 Teletype	2,160	2,160	-	2,160	2,160	2,160	2,160	2,160
52610 Travel	416	1,000	-	1,000	1,000	1,000	1,000	1,000
52640 Training	3,705	5,420	-	5,420	5,600	5,420	5,420	5,420
52670 Membership & Dues	190	195	-	195	260	195	195	195
	11,991	14,580	-	14,580	15,225	14,880	14,880	14,880

	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
<u>EMERGENCY SERVICES DISPATCH - 12220</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	1,500	2,500	-	2,500	1,600	2,500	1,500	1,500
53060 Training Materials	-	300	-	300	300	300	300	300
53710 Wearing Apparel	4,802	5,000	-	5,000	5,000	5,000	5,000	5,000
53730 Minor Equip & Hand Tools	-	500	-	500	500	500	500	500
	6,302	8,300	-	8,300	7,400	8,300	7,300	7,300
TOTAL	653,033	715,702	-	715,702	689,027	731,909	721,909	721,909

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

Communications Supervisor	51,663	51,663	51,663
Communications Officers	363,755	363,755	363,755
	415,418	415,418	415,418
Educational Incentive	8,055	8,055	8,055
Additional one day calculation	1,120	1,120	1,120
	424,593	424,593	424,593

	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
<u>POLICE STATION BUILDING - 12250</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	-	-	-	-	-	21,025	18,755	18,755
	-	-	-	-	-	21,025	18,755	18,755
EMPLOYEE BENEFITS								
51410 Social Security/FICA	-	-	-	-	-	1,303	1,303	1,303
51420 Medicare	-	-	-	-	-	305	305	305
51430 Maine PERS	-	-	-	-	-	1,367	1,367	1,367
51440 Health Benefit	-	-	-	-	-	12,500	12,500	12,500
	-	-	-	-	-	15,475	15,475	15,475
CONTRACTUAL SERVICES								
52100 Electricity	-	-	-	-	-	22,000	16,500	16,500
52110 Water	-	-	-	-	-	2,100	2,100	2,100
52120 Sewer	-	-	-	-	-	1,400	1,400	1,400
52130 Rubbish Disposal	-	-	-	-	-	1,500	1,500	1,500
	-	-	-	-	-	27,000	21,500	21,500
MATERIALS & SUPPLIES								
53125 Natural Gas	-	-	-	-	-	9,000	9,000	9,000
53150 Janitorial Supplies	-	-	-	-	-	5,800	4,000	4,000
	-	-	-	-	-	14,800	13,000	13,000
TOTAL	-	-	-	-	-	78,300	68,730	68,730
Salaries Full-time:								
						20,948	18,686	18,686
						77	69	69
						21,025	18,755	18,755
Natural Gas		8,182	therms at	1.10		9,000	9,000	9,000

The Police Department is scheduled to move to a new station in the fall of 2013. 2013-14 budgeted amounts reflect anticipated costs for operating and maintaining the building for 9 months.

	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
<u>STREET LIGHTS - 12310</u>								
52100 Electricity	162,553	185,000	-	185,000	185,000	200,000	200,000	200,000
52260 R & M Equipment (Lights)	2,215	5,000	-	5,000	2,500	5,000	5,000	5,000
TOTAL	164,768	190,000	-	190,000	187,500	205,000	205,000	205,000

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

TRAFFIC SIGNALS - 12320

52100 Electricity	5,421	6,600	-	6,600	6,600	6,600	6,600	6,600
52260 R & M Equipment (Signals)	20,352	25,000	-	25,000	20,000	25,000	25,000	25,000
TOTAL	25,773	31,600	-	31,600	26,600	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	365,884	407,770	-	407,770	407,770	448,547	429,178	429,178
TOTAL	365,884	407,770	-	407,770	407,770	448,547	429,178	429,178

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. For 2013-14 rates are budgeted to increase by 7% on Oct 1, 2013.

EMERGENCY MANAGEMENT - 12340

55000 Program	1,075	2,000	-	2,000	2,064	2,000	2,000	2,000
TOTAL	1,075	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	7,258,896	8,055,290	-	8,055,290	7,736,078	8,411,083	8,294,843	8,220,743
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	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
<u>PUB. WORKS ADMIN. - 13100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	283,833	292,241	-	292,241	281,794	356,621	356,621	282,489
51110 Overtime	331	125	-	125	650	125	125	125
	284,164	292,366	-	292,366	282,444	356,746	356,746	282,614
EMPLOYEE BENEFITS								
51410 Social Security/FICA	17,965	19,065	-	19,065	17,512	22,741	22,741	18,144
51420 Medicare	4,201	4,459	-	4,459	4,095	5,318	5,318	4,243
51430 Maine PERS	3,498	4,829	-	4,829	5,952	12,964	12,964	8,146
51440 Health Benefit	37,990	56,106	-	56,106	56,105	75,000	75,000	62,500
51490 Deferred Compensation	11,461	12,075	-	12,075	9,513	9,438	9,438	9,438
	75,115	96,534	-	96,534	93,177	125,461	125,461	102,471
CONTRACTUAL SERVICES								
52030 Pro. Serv - Medical	600	1,000	-	1,000	900	1,000	1,000	1,000
52061 GIS	10,894	4,700	-	4,700	4,700	6,000	6,000	6,000
52260 R & M Equipment	2,023	3,400	-	3,400	2,850	3,400	3,400	3,400
52500 Postage	168	180	-	180	360	220	220	220
52510 Telephone	4,736	4,860	-	4,860	4,711	5,960	5,960	5,960
52540 Photocopies	2,592	2,640	-	2,640	2,469	2,760	2,760	2,760
52610 Travel	26	180	-	180	160	180	180	180
52640 Training	105	1,460	-	1,460	1,025	1,460	1,460	1,460
52670 Membership & Dues	1,179	955	-	955	875	955	955	955
	22,323	19,375	-	19,375	18,050	21,935	21,935	21,935

	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
<u>PUB. WORKS ADMIN. - 13100</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	2,704	2,650	-	2,650	2,540	5,270	5,270	5,270
53075 Engineering Supplies	867	1,800	-	1,800	1,717	1,800	1,800	1,800
	3,571	4,450	-	4,450	4,257	7,070	7,070	7,070
TOTAL	385,173	412,725	-	412,725	397,928	511,212	511,212	414,090
Salaries, Full-time:								
						90,873	90,873	90,873
						73,935	73,935	-
						76,441	76,441	76,441
						55,172	55,172	55,172
						40,548	40,548	40,548
						33,981	33,981	33,981
						1,000	1,000	803
						(15,329)	(15,329)	(15,329)
						356,621	356,621	282,489

	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
<u>PUB. WORKS GEN. MAINT. - 13110</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	498,833	626,428	-	626,428	532,979	626,157	626,157	617,278
51110 Overtime	62,625	124,800	-	124,800	124,800	124,800	124,800	124,800
	561,458	751,228	-	751,228	657,779	750,957	750,957	742,078
EMPLOYEE BENEFITS								
51410 Social Security/FICA	33,333	47,260	-	47,260	40,782	47,422	47,422	47,422
51420 Medicare	7,796	11,053	-	11,053	9,537	11,090	11,090	11,090
51430 Maine PERS	10,442	21,390	-	21,390	17,528	28,908	28,908	28,908
51440 Health Benefit	158,632	179,538	-	179,538	179,536	200,000	200,000	200,000
51490 Deferred Compensation	8,666	11,038	-	11,038	8,303	11,096	11,096	11,096
	218,869	270,279	-	270,279	255,686	298,516	298,516	298,516
CONTRACTUAL SERVICES								
52090 Pro. Serv - Other	2,223	2,200	-	2,200	2,060	2,200	2,200	2,200
52170 Construction Services	45,713	32,000	-	32,000	35,700	32,000	32,000	32,000
52180 Painting (Traffic Lines)	52,380	61,000	-	61,000	58,000	61,000	61,000	61,000
52360 Rental of Equipment	2,299	3,370	-	3,370	3,280	3,370	3,370	3,370
52361 Rental of Winter Equipment	78,030	147,000	-	147,000	130,000	158,000	158,000	148,000
52620 Meals	752	1,350	-	1,350	1,310	1,350	1,350	1,350
	181,397	246,920	-	246,920	230,350	257,920	257,920	247,920
MATERIALS & SUPPLIES								
53010 General Supplies	32,516	10,800	-	10,800	10,250	10,800	10,800	10,800
53120 Propane	912	800	-	800	740	800	800	800
53310 Traffic Control Supplies	18,415	18,800	-	18,800	15,750	22,200	22,200	22,200
53322 Patching Material	26,639	39,000	-	39,000	41,500	39,100	39,100	39,100
53330 Culverts & Drainage	22,537	37,000	-	37,000	36,480	37,000	37,000	37,000

	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
<u>PUB. WORKS GEN. MAINT. - 13110</u>								
(continued)								
53340 Winter Sand	32,478	27,000	-	27,000	27,871	34,500	34,500	34,500
53345 Salt	126,220	161,400	-	161,400	148,000	142,000	142,000	142,000
53350 Gravel	38,661	38,400	-	38,400	37,650	38,400	38,400	38,400
53710 Clothing	8,594	10,690	-	10,690	9,405	10,690	10,690	10,690
53730 Minor Equip & Hand Tools	4,896	5,300	-	5,300	5,290	5,300	5,300	5,300
	311,868	349,190	-	349,190	332,936	340,790	340,790	340,790
CAPITAL OUTLAY								
56500 Capital - Machinery	-	5,600	-	5,600	5,600	-	-	-
56600 Capital - Equipment	-	4,200	-	4,200	4,200	-	-	-
	-	9,800	-	9,800	9,800	-	-	-
TOTAL	1,273,365	1,627,417	-	1,627,417	1,486,551	1,648,183	1,648,183	1,629,304
Salaries, Full-time:								
		Working Foremen		2		99,162	99,162	99,162
		Truck Driver		9		340,092	340,092	340,092
		Light Equip. Operator		2		75,484	75,484	75,484
		Heavy Equip. Operator		3		129,167	129,167	129,167
		One day calculation				1,746	1,746	1,746
		From Enterprise Fund				(19,494)	(19,494)	(19,494)
		Salary vacancy				-	-	(8,879)
						626,157	626,157	617,278

Beginning with the 2012-13 budget, this account includes the activities previously budgeted as Public Works Winter Maintenance - 13120. Actuals for 2011-12 have been combined for comparison purposes. Activities 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.

2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	<i>As amended</i> 2013-14 Council
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	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
<u>REFUSE COLLECTION & DISPOSAL - 13130</u>								
CONTRACTUAL SERVICES								
52125 Solid Waste/Rec. Collection	314,313	326,865	-	326,865	333,172	348,143	348,143	348,143
52130 Disposal Fees	204,328	256,000	-	256,000	233,157	224,000	224,000	224,000
	518,641	582,865	-	582,865	566,329	572,143	572,143	572,143
MATERIALS & SUPPLIES								
53010 General Supplies	947	900	-	900	750	1,000	1,000	1,000
	947	900	-	900	750	1,000	1,000	1,000
TOTAL	519,588	583,765	-	583,765	567,079	573,143	573,143	573,143

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	249,848	259,842	-	259,842	266,149	279,043	279,043	279,043
52138 Removal of Special Waste	12,125	10,000	-	10,000	6,200	10,000	10,000	10,000
52500 Postage	88	100	-	100	176	100	100	100
52525 Promotion	531	3,750	-	3,750	3,750	500	500	500
52670 Membership & Dues	40	100	-	100	40	100	100	100
	262,632	273,792	-	273,792	276,315	289,743	289,743	289,743
TOTAL	262,632	273,792	-	273,792	276,315	289,743	289,743	289,743

	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
<u>PUB. WORKS CENT. GARAGE - 13150</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	100,708	142,210	-	142,210	127,391	141,578	141,578	141,578
51030 Salaries, Part-time	16,836	17,302	-	17,302	17,250	17,302	17,302	17,302
51110 Overtime	6,354	10,300	-	10,300	10,300	10,300	10,300	10,300
	123,898	169,812	-	169,812	154,941	169,180	169,180	169,180
EMPLOYEE BENEFITS								
51410 Social Security/FICA	7,295	10,733	-	10,733	9,607	10,693	10,693	10,693
51420 Medicare	1,706	2,510	-	2,510	2,247	2,500	2,500	2,500
51430 Maine PERS	2,330	6,088	-	6,088	3,441	7,441	7,441	7,441
51440 Health Benefit	25,810	39,274	-	39,274	36,001	43,750	43,750	43,750
51490 Deferred Compensation	3,087	3,296	-	3,296	3,383	3,282	3,282	3,282
	40,228	61,901	-	61,901	54,679	67,666	67,666	67,666
CONTRACTUAL SERVICES								
52100 Electricity	12,072	14,300	-	14,300	13,649	14,300	14,300	14,300
52110 Water	2,357	2,300	-	2,300	2,028	2,300	2,300	2,300
52120 Sewer	544	640	-	640	524	640	640	640
52130 Rubbish Disposal	1,371	1,900	-	1,900	2,338	1,950	1,950	1,950
52220 R & M Building	18,343	16,600	-	16,600	19,387	16,600	16,600	16,600
52240 R & M Vehicles	220,516	228,600	-	228,600	245,710	228,600	228,600	228,600
52260 R & M Equipment	11,169	5,300	-	5,300	5,697	5,400	5,400	5,400
52264 R & M Radios	5,496	2,300	-	2,300	1,720	2,300	2,300	2,300
52640 Training	-	925	-	925	400	925	925	925
	271,868	272,865	-	272,865	291,453	273,015	273,015	273,015
MATERIALS & SUPPLIES								
53010 General Supplies	3,933	2,520	-	2,520	2,410	2,520	2,520	2,520
53020 Office Supplies	1,083	1,480	-	1,480	1,133	1,480	1,480	1,480
53125 Natural Gas	13,140	16,625	-	16,625	15,950	16,500	16,500	16,500
53150 Janitorial Supplies	6,286	6,700	-	6,700	6,658	6,700	6,700	6,700
53210 Diesel Fuel	104,498	142,800	-	142,800	115,272	149,940	149,940	149,940

	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
<u>PUB. WORKS CENT. GARAGE - 13150</u>								
<u>(continued)</u>								
53220 Gasoline	21,280	22,770	-	22,770	19,066	23,943	23,943	23,943
53230 Oil & Lubricants	6,580	9,700	-	9,700	12,301	9,700	9,700	9,700
53240 Tires & Tubes	29,055	27,100	-	27,100	28,974	27,100	27,100	27,100
53710 Clothing	2,821	3,450	-	3,450	2,765	3,520	3,520	3,520
53730 Minor Equip & Hand Tools	4,846	10,900	-	10,900	13,171	15,000	15,000	10,200
	193,522	244,045	-	244,045	217,700	256,403	256,403	251,603
PROGRAMS								
55000 Program (from enterprise fund)	(30,000)	(40,000)	-	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
	(30,000)	(40,000)	-	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
CAPITAL OUTLAY								
56200 Capital - Building	-	-	-	-	-	52,000	52,000	52,000
56600 Capital - Equipment	-	16,000	-	16,000	16,589	8,500	8,500	8,500
	-	16,000	-	16,000	16,589	60,500	60,500	60,500
TOTAL	599,516	724,623	-	724,623	695,362	786,764	786,764	781,964
Central garage maintains all the Public Works equipment.								
Salaries, Full-time:		Foreman				50,861	50,861	50,861
		2 Mechanics				90,337	90,337	90,337
		One day calculation				380	380	380
						141,578	141,578	141,578
Part-time - custodian for 20 hrs./wk.						17,302	17,302	17,302
The Fuel lines are based on the following:								
Natural Gas	15,000	therms at		1.10		16,500	16,500	16,500
Diesel	42,000	gallons at		3.57		149,940	149,940	149,940
Gasoline	6,900	gallons at		3.47		23,943	23,943	23,943
TOTAL PUBLIC WORKS	3,040,274	3,622,322	-	3,622,322	3,423,235	3,809,045	3,809,045	3,688,244

	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
<u>GENERAL ASSISTANCE - 14100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	64,265	65,286	-	65,286	65,286	67,861	67,861	67,861
	64,265	65,286	-	65,286	65,286	67,861	67,861	67,861
EMPLOYEE BENEFITS								
51410 Social Security/FICA	4,306	4,124	-	4,124	4,048	4,375	4,375	4,375
51420 Medicare	1,007	964	-	964	947	1,023	1,023	1,023
51430 Maine PERS	1,695	2,438	-	2,438	2,268	3,107	3,107	3,107
51440 Health Benefit	6,906	16,832	-	16,832	16,831	18,750	18,750	18,750
	13,914	24,358	-	24,358	24,094	27,255	27,255	27,255
CONTRACTUAL SERVICES								
52100 Electricity	877	1,000	-	1,000	1,000	1,000	1,000	1,000
52150 Custodial Services	192	-	-	-	-	-	-	-
52220 R & M Building	459	-	-	-	-	-	-	-
52260 R & M Equipment	5	475	-	475	475	475	475	475
52320 Office Rental	11,988	11,988	-	11,988	11,988	11,988	11,988	9,988
52500 Postage	43	75	-	75	75	75	75	75
52510 Telephone	1,228	1,300	-	1,300	1,300	1,300	1,300	1,300
52540 Photocopies	315	200	-	200	200	200	200	200
52610 Travel	260	100	-	100	100	100	100	100
52640 Training	180	300	-	300	300	300	300	300
52670 Membership & Dues	-	120	-	120	60	60	60	60
52800 Grants	70,544	60,000	-	60,000	60,000	60,000	60,000	60,000
	86,091	75,558	-	75,558	75,498	75,498	75,498	73,498

	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
<u>GENERAL ASSISTANCE - 14100</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	291	500	-	500	500	500	500	500
53110 Heating Fuel	1,533	993	-	993	-	992	992	992
	1,824	1,493	-	1,493	500	1,492	1,492	1,492
TOTAL	166,094	166,695	-	166,695	165,378	172,106	172,106	170,106
Salaries, Full-time:								
						47,673	47,673	47,673
						35,004	35,004	35,004
						225	225	225
						(15,041)	(15,041)	(15,041)
						67,861	67,861	67,861
Heating Fuel (K-1):		248	gallons at	4.00		992	992	992

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.

	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
<u>HEALTH & SOC. SERVS. - 14120</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	2,500	2,500	-	2,500	2,500	2,500	2,500	2,500
	2,500	2,500	-	2,500	2,500	2,500	2,500	2,500
EMPLOYEE BENEFITS								
51420 Medicare	35	36	-	36	36	36	36	36
51430 Maine PERS	184	208	-	208	208	208	208	208
	219	244	-	244	244	244	244	244
TOTAL	2,719	2,744	-	2,744	2,744	2,744	2,744	2,744
<p>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.</p>								
TOTAL HUMAN SERVICES	168,813	169,439	-	169,439	168,122	174,850	174,850	172,850

	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
<u>SCHOOL DEPARTMENT - 14500</u>								
PROGRAMS								
55000 Program	30,768,617	33,491,029	-	33,491,029	33,491,029	35,721,613	35,721,613	35,570,775
TOTAL	30,768,617	33,491,029	-	33,491,029	33,491,029	35,721,613	35,721,613	35,570,775

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, 2012 those payments amounted to \$2,450,000.

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, 2012 those payments were \$2,907,732.

An additional \$219,191 was transferred in 2011-12 to a capital project fund to account for repayment of advances made for the Hawthorne School renovation, and for portions of the Energy Conservation and the Junior High Air Quality Projects.

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>2011-12 Budget</i>	<i>2011-12 CAFR</i>
Expenditures per School:	31,021,186	31,021,186
Transfers to Capital Projects	(219,191)	(219,191)
Recorded as Debt Service		(2,907,732)
Change in Comp. Absences	(33,378)	(33,378)
Maine PERS Teacher Plan		2,450,000
	30,768,617	30,310,885

TOTAL EDUCATION	30,768,617	33,491,029	-	33,491,029	33,491,029	35,721,613	35,721,613	35,570,775
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	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
<u>RECREATION ADMIN. - 15000</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	272,578	283,343	-	283,343	274,681	280,657	280,657	280,657
51040 Wages, Part-time	16,998	17,812	-	17,812	17,500	17,812	17,812	17,812
51110 Overtime	725	600	-	600	520	555	555	555
	290,301	301,755	-	301,755	292,701	299,024	299,024	299,024
EMPLOYEE BENEFITS								
51410 Social Security/FICA	17,227	18,805	-	18,805	18,370	18,539	18,539	18,539
51420 Medicare	4,029	4,398	-	4,398	4,296	4,336	4,336	4,336
51430 Maine PERS	10,570	15,049	-	15,049	13,286	18,265	18,265	18,265
51440 Health Benefit	58,569	56,106	-	56,106	56,106	62,500	62,500	62,500
	90,395	94,358	-	94,358	92,058	103,640	103,640	103,640
CONTRACTUAL SERVICES								
52090 Prof. Services - Other	724	3,000	-	3,000	12,880	13,000	13,000	13,000
52260 R & M Equipment	257	1,832	-	1,832	1,750	2,150	2,150	2,150
52500 Postage	1,217	1,400	-	1,400	1,350	1,400	1,400	1,400
52510 Telephone	3,473	3,500	-	3,500	3,500	3,500	3,500	3,500
52520 Advertising	50	300	-	300	250	300	300	300
52530 Printing	468	500	-	500	450	500	500	500
52540 Photocopies	3,914	4,000	-	4,000	4,150	4,200	4,200	4,200
52610 Travel	578	1,000	-	1,000	950	1,000	1,000	1,000
52640 Training	1,632	250	-	250	300	300	300	300
52661 Background Checks	-	200	-	200	200	200	200	200
52670 Membership & Dues	825	870	-	870	900	900	900	900
	13,138	16,852	-	16,852	26,680	27,450	27,450	27,450

	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
<u>RECREATION ADMIN. - 15000</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	2,254	3,700	-	3,700	3,700	3,700	3,700	3,700
53030 Computer Supplies	309	1,250	-	1,250	1,100	1,200	1,200	1,200
	2,563	4,950	-	4,950	4,800	4,900	4,900	4,900
TOTAL	396,397	417,915	-	417,915	416,239	435,014	435,014	435,014
Salaries, Full-time:								
Director						83,168	83,168	83,168
Deputy Director						59,894	59,894	59,894
Program Assistant						56,807	56,807	56,807
Recreation Admin Registrar						43,280	43,280	43,280
Financial Administrative Assistant						36,755	36,755	36,755
One day calculation						753	753	753
						280,657	280,657	280,657
Wages, Part-time:								
Program Aides						17,812	17,812	17,812
						17,812	17,812	17,812

	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
<u>REC - BUILDINGS & GROUNDS - 15050</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	214,474	222,548	-	222,548	214,677	217,366	217,366	217,366
51040 Wages, Part-time	75,854	86,240	-	86,240	85,353	103,645	103,645	103,645
51110 Overtime	13,487	18,654	-	18,654	17,500	18,281	18,281	18,281
	303,815	327,442	-	327,442	317,530	339,292	339,292	339,292
EMPLOYEE BENEFITS								
51410 Social Security/FICA	18,153	20,372	-	20,372	19,813	21,036	21,036	21,036
51420 Medicare	4,245	4,764	-	4,764	4,634	4,920	4,920	4,920
51430 Maine PERS	8,750	12,717	-	12,717	11,231	15,341	15,341	15,341
51440 Health Benefit	54,775	56,106	-	56,106	56,106	62,500	62,500	62,500
	85,923	93,959	-	93,959	91,784	103,797	103,797	103,797
CONTRACTUAL SERVICES								
52030 Pro. Servs. - Medical	-	385	-	385	400	680	680	680
52090 Pro. Servs. - Other	750	1,935	-	1,935	3,620	2,085	2,085	2,085
52100 Electricity	4,145	8,455	-	8,455	6,068	8,560	8,560	8,560
52110 Water	7,572	11,680	-	11,680	10,505	11,595	11,595	11,595
52120 Sewer	4,363	5,975	-	5,975	5,140	5,725	5,725	5,725
52130 Rubbish Removal	16,469	16,466	-	16,466	16,016	17,802	17,802	17,802
52162 Brush & Wood Disposal	919	1,900	-	1,900	1,100	1,900	1,900	1,900
52220 R & M Building	3,875	-	-	-	-	-	-	-
52230 R & M Facilities	25,873	19,730	-	19,730	21,500	24,230	21,330	21,330
52240 R & M Vehicle	8,480	8,330	-	8,330	9,200	9,230	9,230	9,230
52260 R & M Equipment	19,286	16,170	-	16,170	19,000	20,275	10,275	10,275
52360 Rental of Equipment	92	355	-	355	200	355	355	355
52510 Telephone	2,397	3,855	-	3,855	3,000	3,855	3,855	3,855
52520 Advertising	-	300	-	300	300	300	300	300
52640 Training	-	435	-	435	350	435	435	435
	94,221	95,971	-	95,971	96,399	107,027	94,127	94,127

	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
<u>REC - BUILDINGS & GROUNDS - 15050</u>								
(continued)								
MATERIALS & SUPPLIES								
53010 General Supplies	29,914	32,635	-	32,635	33,000	38,050	35,650	35,650
53062 Publications	-	100	-	100	100	100	100	100
53120 Propane	1,818	2,840	-	2,840	2,250	3,300	3,300	3,300
53150 Janitorial Supplies	3,524	3,000	-	3,000	2,900	3,000	3,000	3,000
53210 Diesel	3,839	4,930	-	4,930	4,300	5,177	5,177	5,177
53220 Gasoline	16,091	20,130	-	20,130	17,500	20,126	20,126	20,126
53520 Plants & Flowers	3,280	2,750	-	2,750	2,750	2,750	2,750	2,750
53710 Clothing	3,553	4,296	-	4,296	4,100	4,542	4,542	4,542
53730 Minor Equip & Hand Tools	1,776	2,535	-	2,535	2,500	4,235	4,235	4,235
	63,795	73,216	-	73,216	69,400	81,280	78,880	78,880
PROGRAMS								
55000 Program	14	-	-	-	-	-	-	-
55577 Public Tree Program	15,542	16,150	-	16,150	18,000	16,900	16,900	16,900
	15,556	16,150	-	16,150	18,000	16,900	16,900	16,900
CAPITAL OUTLAY								
56300 Capital - Facilities	-	11,000	-	11,000	12,300	34,800	27,200	20,000
56400 Capital - Vehicles	-	-	-	-	-	5,000	5,000	5,000
56600 Capital - Equipment	2,500	-	-	-	-	-	-	-
	2,500	11,000	-	11,000	12,300	39,800	32,200	25,000
TOTAL	565,810	617,738	-	617,738	605,413	688,096	665,196	657,996

	2011-12	2012-13	2012-13	2012-13	Estimated	2013-14	2013-14	As amended
	Actual	Adopted	Adjustments	Available	2012-13	Department	Manager	2013-14
					Expended			Council

REC - BUILDINGS & GROUNDS - 15050

(continued)

This appropriation provides funding for management of the field areas and related buildings.

Beginning with the 2013-14 budget, the costs associated with the two Recreation buildings are being budgeted as separate units. Management of these units continues to be the responsibility of the Parks & Recreation Department. Prior year actual and budget amounts have been reclassified for comparison purposes.

Salaries, Full-time:

Parks & Facilities Manager						65,541	65,541	65,541
Parks Foreman						49,916	49,916	49,916
Maintenance Workers						101,322	101,322	101,322
One day calculation						587	587	587
						217,366	217,366	217,366

Wages, Part-time:

Maintenance Workers						103,645	103,645	103,645
						103,645	103,645	103,645

Propane		750	gallons at		4.40		3,300	3,300	3,300
Diesel		1,450	gallons at		3.57		5,177	5,177	5,177
Gasoline		5,800	gallons at		3.47		20,126	20,126	20,126

	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
<u>REC FEDERAL ST BUILDING - 15150</u>								
CONTRACTUAL SERVICES								
52100 Electricity	7,977	9,300	-	9,300	8,400	9,300	9,300	6,100
52110 Water	299	430	-	430	430	380	380	100
52120 Sewer	287	350	-	350	350	430	430	115
52220 R & M Building	12,867	15,107	-	15,107	12,050	17,715	16,515	6,025
	21,430	25,187	-	25,187	21,230	27,825	26,625	12,340
MATERIALS & SUPPLIES								
53125 Natural Gas	5,361	6,015	-	6,015	5,000	6,930	6,930	3,500
	5,361	6,015	-	6,015	5,000	6,930	6,930	3,500
TOTAL	26,791	31,202	-	31,202	26,230	34,755	33,555	15,840
		6,300	therms at	1.10		6,930	6,930	
		3,182	therms at	1.10				3,500

Beginning with the 2013-14 budget, the costs associated with the two Recreation buildings are being budgeted as separate units. Management of these units continues to be the responsibility of the Parks & Recreation Department. Prior year actual and budget amounts have been reclassified for comparison purposes.

	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
<u>REC BUILDING 211 -15250</u>								
PERSONNEL SERVICES								
51040 Wages, Part-time	-	-	-	-	-	-	-	16,000
	-	-	-	-	-	-	-	16,000
EMPLOYEE BENEFITS								
51410 Social Security/FICA	-	-	-	-	-	-	-	992
51420 Medicare	-	-	-	-	-	-	-	232
51440 Health Benefit	-	-	-	-	-	-	-	6,250
51490 Deferred Compensation	-	-	-	-	-	-	-	1,040
	-	-	-	-	-	-	-	8,514
CONTRACTUAL SERVICES								
52100 Electricity	863	1,780	-	1,780	1,450	1,780	1,780	43,000
52110 Water	37	150	-	150	75	150	150	1,200
52120 Sewer	53	100	-	100	120	165	165	1,300
52220 R & M Building	3,498	8,705	-	8,705	15,078	9,789	8,889	29,411
	4,451	10,735	-	10,735	16,723	11,884	10,984	74,911
MATERIALS & SUPPLIES								
53125 Natural Gas	4,102	9,000	-	9,000	9,500	11,330	11,330	22,726
	4,102	9,000	-	9,000	9,500	11,330	11,330	22,726
TOTAL	8,553	19,735	-	19,735	26,223	23,214	22,314	122,151
Wages, Part-time:			Custodial - 10 months			-	-	16,000
Natural Gas		10,300	therms at	1.10		11,330	11,330	
		20,660	therms at	1.10				22,726

	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
<u>TEEN CENTER - 15300</u>								
PROGRAMS								
52800 Grants	5,000	5,000	-	5,000	5,000	10,000	10,000	10,000
	5,000	5,000	-	5,000	5,000	10,000	10,000	10,000
TOTAL	5,000	5,000	-	5,000	5,000	10,000	10,000	10,000

PEOPLE PLUS CENTER - 15310

PROGRAMS								
52220 R & M Building	-	-	-	-	1,000	5,000	5,000	5,000
52800 Grants	70,000	75,000	-	75,000	75,000	150,000	100,000	100,000
	70,000	75,000	-	75,000	76,000	155,000	105,000	105,000
TOTAL	70,000	75,000	-	75,000	76,000	155,000	105,000	105,000

PUBLIC LIBRARY - 15400

PROGRAMS								
52220 R & M Building	10,965	15,000	-	15,000	15,000	15,000	15,000	15,000
52800 Grants	1,079,855	1,177,405	-	1,177,405	1,177,405	1,215,009	1,205,000	1,200,000
TOTAL	1,090,820	1,192,405	-	1,192,405	1,192,405	1,230,009	1,220,000	1,215,000

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	2,163,371	2,358,995	-	2,358,995	2,347,510	2,576,088	2,491,079	2,561,001
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	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
<u>COUNTY TAX - 16000</u>								
52900 Assessment	1,187,020	1,183,264	-	1,183,264	1,183,264	1,249,487	1,249,487	1,249,487
TOTAL COUNTY TAX	1,187,020	1,183,264	-	1,183,264	1,183,264	1,249,487	1,249,487	1,249,487
<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	500	500	500
55704 MCOG	30,417	31,758	-	31,758	31,758	31,758	31,758	31,758
55705 Pejepscot Historical Society	2,600	2,600	-	2,600	2,600	2,500	2,500	2,500
55708 Brunswick Downtown Association	75,000	90,000	-	90,000	90,000	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	3,500	3,500	-	3,500	3,500	3,500	3,500	3,500
55712 Growstown School	274	5,000	-	5,000	200	500	500	500
55713 Town Commons	-	1,500	-	1,500	1,500	1,500	1,500	1,500
55714 Coastal Trans	16,500	16,500	-	16,500	16,500	20,000	20,000	20,000
TOTAL	132,791	161,558	-	161,558	156,758	160,258	160,258	160,258
<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	1,500	3,000	-	3,000	3,000	3,000	3,000	3,000
TOTAL	1,500	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.

	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
<u>SALARY, WAGE & BENEFITS RESERVE - 17030</u>								
51995 Salary and Wage Reserve	-	35,000	-	35,000	35,000	68,000	68,000	68,000
TOTAL	-	35,000	-	35,000	35,000	68,000	68,000	68,000
<u>LONGFELLOW SCHOOL - 17051</u>								
55000 Program	22,278	-	77,722	77,722	45,400	-	-	-
TOTAL	22,278	-	77,722	77,722	45,400	-	-	-
<u>SCHOOL MASTER PLAN - 17052</u>								
55000 Program	130,113	-	174,500	174,500	174,500	-	-	-
TOTAL	130,113	-	174,500	174,500	174,500	-	-	-
TOTAL UNCLASSIFIED	296,682	209,558	252,222	461,780	424,658	241,258	241,258	241,258

	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
<u>DEBT SERVICE</u>								
2003 HIGH SCHOOL REFUNDING BONDS - 18010								
52710 Principal	910,000	900,000	-	900,000	900,000	785,000	785,000	785,000
Less School Portion	(910,000)	(900,000)	-	(900,000)	(900,000)	(785,000)	(785,000)	(785,000)
52720 Interest	83,950	45,475	-	45,475	45,475	13,738	13,738	13,738
Less School Portion	(83,950)	(45,475)	-	(45,475)	(45,475)	(13,738)	(13,738)	(13,738)
	-	-	-	-	-	-	-	-
2006 CIP G/O BONDS - 18020								
52710 Principal	200,000	200,000	-	200,000	200,000	200,000	200,000	200,000
52720 Interest	76,000	68,000	-	68,000	68,000	60,000	60,000	60,000
	276,000	268,000	-	268,000	268,000	260,000	260,000	260,000
2011 CIP G/O BONDS - 18030								
52710 Principal	555,000	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)	(256,000)
Less TIF Portion	(71,000)	(71,000)	-	(71,000)	(71,000)	(71,000)	(71,000)	(71,000)
52720 Interest	106,333	79,250	-	79,250	79,250	68,150	68,150	68,150
Less School Portion	(32,042)	(17,920)	-	(17,920)	(17,920)	(12,800)	(12,800)	(12,800)
Less TIF Portion	(19,648)	(15,320)	-	(15,320)	(15,320)	(13,900)	(13,900)	(13,900)
	282,643	274,010	-	274,010	274,010	269,450	269,450	269,450
ELEMENTARY SCHOOL BONDS - 18050								
52710 Principal	1,073,113	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)	(1,073,113)
52720 Interest	552,626	511,885	-	511,885	511,885	489,924	489,924	489,924
Less School Portion	(552,626)	(511,885)	-	(511,885)	(511,885)	(489,924)	(489,924)	(489,924)
	-	-	-	-	-	-	-	-
POLICE STATION BOND - 18040								
52710 Principal	-	-	-	-	-	275,000	275,000	275,000
52720 Interest	-	-	-	-	-	160,875	160,875	119,448
	-	-	-	-	-	435,875	435,875	394,448
TOTAL DEBT SERVICE	558,643	542,010	-	542,010	542,010	965,325	965,325	923,898

	2011-12 Actual	2012-13 Adopted	2012-13 Adjustments	2012-13 Available	Estimated 2012-13 Expended	2013-14 Department	2013-14 Manager	As amended 2013-14 Council
TOTAL EXPENDITURES	48,665,939	53,040,534	255,087	53,295,621	52,673,669	56,764,318	56,571,354	56,170,556
<u>OTHER GENERAL FUND USES</u>								
<u>Transfers to Other Funds</u>								
59400 Capital Projects - Municipal	3,448,930	1,385,000	462,250	1,847,250	1,847,250	1,616,725	1,566,725	1,195,975
59410 Capital Projects - Education	219,191	-	-	-	-	-	-	-
59620 Enterprise Funds	205,000	250,000	-	250,000	250,000	250,000	250,000	240,000
TOTAL	3,873,121	1,635,000	462,250	2,097,250	2,097,250	1,866,725	1,816,725	1,435,975
Capital Projects - Municipal:	Indicates the General Fund transfers to certain Capital Projects. See Capital Budget, page 71.							
Street Resurfacing Program	600,000	450,000	-	450,000	450,000	650,000	600,000	513,000
(Bath Rd from Big Box Fund)	(60,000)	-	-	-	-	-	-	-
Street Reconstruction Prog	180,000	200,000	-	200,000	200,000	250,000	250,000	-
Other Road Reconstruction	379,648	400,000	-	400,000	400,000	-	-	-
Fire Vehicle Replacement	-	-	-	-	-	100,000	100,000	100,000
Police Vehicle Replacement	-	-	-	-	-	135,725	135,725	101,975
PW Equipment Replacement	240,000	305,000	-	305,000	305,000	376,000	376,000	376,000
P&R Vehicle Replacement	-	30,000	-	30,000	30,000	105,000	105,000	105,000
Other Projects	2,109,282	-	462,250	462,250	462,250	-	-	-
	3,448,930	1,385,000	462,250	1,847,250	1,847,250	1,616,725	1,566,725	1,195,975
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	50,000	-	50,000	50,000	50,000	50,000	40,000
	205,000	250,000	-	250,000	250,000	250,000	250,000	240,000
GRAND TOTALS	52,539,060	54,675,534	717,337	55,392,871	54,770,919	58,631,043	58,388,079	57,606,531

TOWN OF BRUNSWICK, MAINE

CAPITAL BUDGET

ADOPTED May 23, 2013
AMENDED August 8, 2013

For the Fiscal Year
July 1, 2013 - June 30, 2014

Town of Brunswick, Maine
Capital Budget
Municipal Budget for July 1, 2013 - June 30, 2014

	2011-12		2012-13		2012-13		2012-13		2013-14		As amended
	Actual		Original		Supplemental		Final		Manager		2013-14
									Proposed		Council
											Approved
From General Fund Balance:											
<i>General Government</i>											
Longfellow School	\$ 100,000	\$	-	\$	-	\$	-	\$	-	\$	-
Voting Machines			65,000				65,000				
McLellan Building Planning							-		50,000		50,000
<i>Public Works</i>											
Adams Road Culvert	25,000						-				
College Street Planning			37,000				37,000				
College Street Construction					500,000		500,000				
Union St Storm Sewer Planning							-		50,000		50,000
<i>Community Partners</i>											
Library HVAC Upgrades			15,000				15,000				
<i>Police Department</i>											
Police Station Planning	75,000						-				
Communications/Dispatch			115,250				115,250				
Telecommunications							-		150,000		50,000
<i>School Department</i>											
School Facilities Master Plan	200,000				174,500		174,500				
BHS Fire Alarm System							-				145,000
<i>Parks & Recreation</i>											
Front End Loader w/ Snowblower	47,000						-				
Bike Pedestrian Bridge			130,000				130,000				
Water St Boat Landing							-		70,000		70,000
Building 211 improvements											100,000
<i>Vehicle Replacement</i>											
Fire Vehicle Replacement	-		-		345,850		345,850		-		-
Use of Fund Balance	447,000		362,250		1,020,350		1,382,600		320,000		465,000

	2011-12 Actual	2012-13 Original	2012-13 Supplemental	2012-13 Final	2013-14 Manager Proposed	2013-14 Council Approved
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		148,000		
<i>URIP Funds</i>						
Stanwood Street Turn Lane	-	100,000	-	100,000	-	-
Use of Reserves	-	698,000	-	698,000	-	-
From Municipal Revenues:						
(See page 72 of the General Fund budget)						
<i>Streets and Sidewalks</i>						
Street Resurfacing Program	600,000	450,000		450,000	600,000	513,000
Sidewalk Program	-	-	-	-	-	-
Street Reconstruction Prog	180,000	200,000		200,000	250,000	-
Other Road Reconstruction	379,648	400,000		400,000	-	-
<i>Vehicle Replacement</i>						
Fire Vehicle Replacement	-	-	-	-	100,000	100,000
Police Vehicle Replacement	-	-	-	-	135,725	101,975
PW Equipment Replacement	240,000	305,000	-	305,000	376,000	376,000
P&R Vehicle Replacement	-	30,000	-	30,000	105,000	105,000
<i>Other Projects</i>						
Other Projects	-	-	-	-	-	-
	1,399,648	1,385,000	-	1,385,000	1,566,725	1,195,975
TOTALS	1,846,648	2,445,250	1,020,350	3,465,600	1,886,725	1,660,975

2011-12 Actual	2012-13 Original	2012-13 Supplemental	2012-13 Final	2013-14 Manager Proposed	2013-14 Council Approved
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The streets proposed to be paved through the Street Resurfacing Program are as follows:

Street	From	To	Proposed		Approved	
			Length (l.f.)	Est Cost	Length (l.f.)	Est Cost
Harpswell Road	2100'S Middle Bay	Middle Bay Rd	2,100	84,000	2,100	84,000
Mere Point Road	Middle Bay Rd	Simpsons Pt Rd	3,380	134,000	3,380	134,000
Columbia Avenue	Spring St	Barrows St	1,300	50,000	-	-
Belmont Street	Maine St	Spring St	920	27,000	-	-
Federal Street	Mason St	Center St	800	64,000	800	64,000
Oakland Street	Belmont St	Columbia Ave	360	10,000	-	-
River Road	Power lines	750'W Hacker Rd	7,048	224,000	7,048	224,000
Milling Transverse Joints/Tack/Contingency				7,000		7,000
			15,908	\$ 600,000	13,328	\$ 513,000
			3.01	miles	2.52	miles