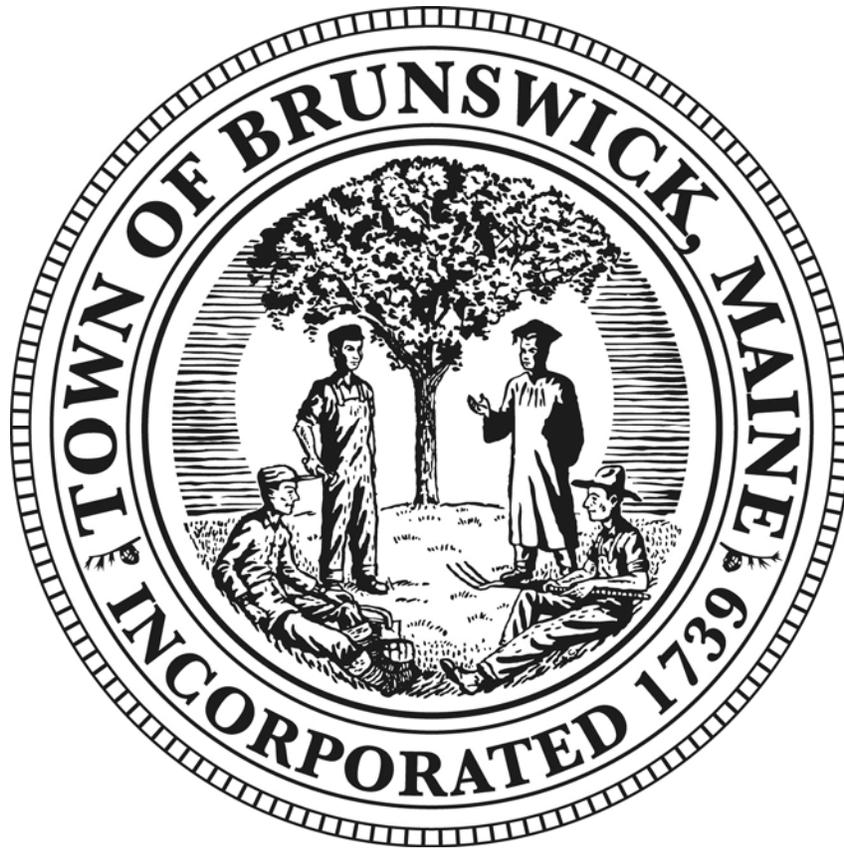


TOWN OF BRUNSWICK, MAINE



MUNICIPAL BUDGET

Adopted
May 29, 2014

For the Fiscal Year
July 1, 2014 - June 30, 2015

Town of Brunswick, Maine
Municipal Budget for July 1, 2014 - June 30, 2015
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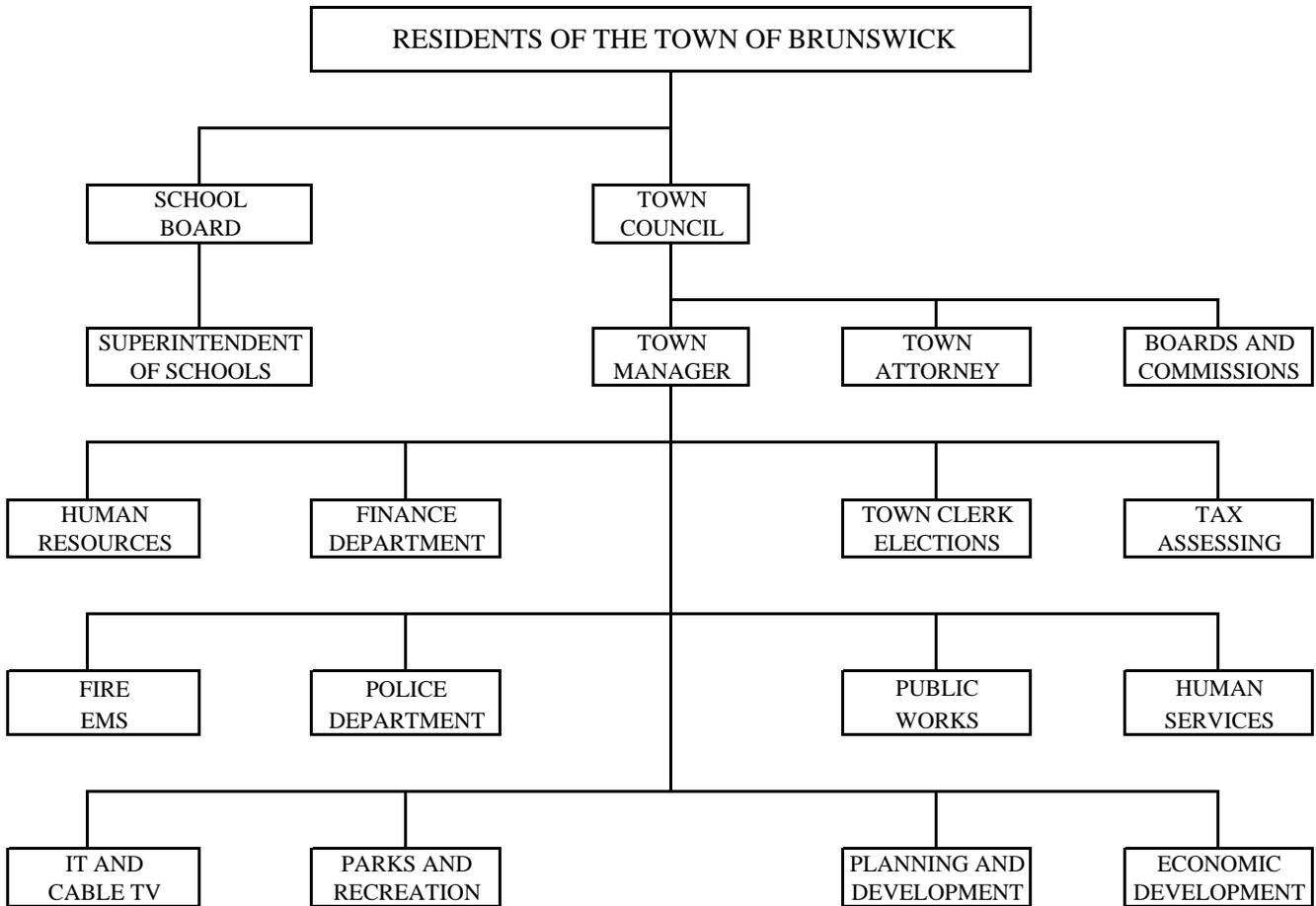
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**Town of Brunswick, Maine
Organizational Chart**



**Town of Brunswick, Maine
Elected and Appointed Officials**

Elected Officials

Council Member - At large	Chair	E. Benet Pols
Council Member - District 7	Vice Chair	Sarah Brayman
Council Member - District 1		W. David Watson
Council Member - District 2		Stephen Walker
Council Member - District 3		Suzan Z. Wilson
Council Member - District 4		John M. Perreault
Council Member - District 5		Gerald E. Favreau
Council Member - District 6		Jane F. Millett
Council Member - At large		John G. Richardson, Jr.

Appointed Officials

Town Manager (Interim)	John S. Eldridge
Town Attorney	Stephen E. F. Langsdorf
Director of Finance	John S. Eldridge
Assessor	Cathleen M. Donovan
Town Clerk	Frances M. Smith
Director of Planning and Development	Anna M. Breinich
Fire Chief	Kenneth A. Brillant
Police Chief	Richard J. Rizzo
Director of Public Works	John A. Foster
Director of Parks and Recreation	Thomas M. Farrell
Superintendent of Schools	Paul Perzanoski



TOWN OF BRUNSWICK, MAINE

MUNICIPAL BUDGET 2014-15

Summary Financial Information

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Town of Brunswick, Maine
Revenue, Expenditure and Tax Comparison
Municipal Budget for July 1, 2014 - June 30, 2015

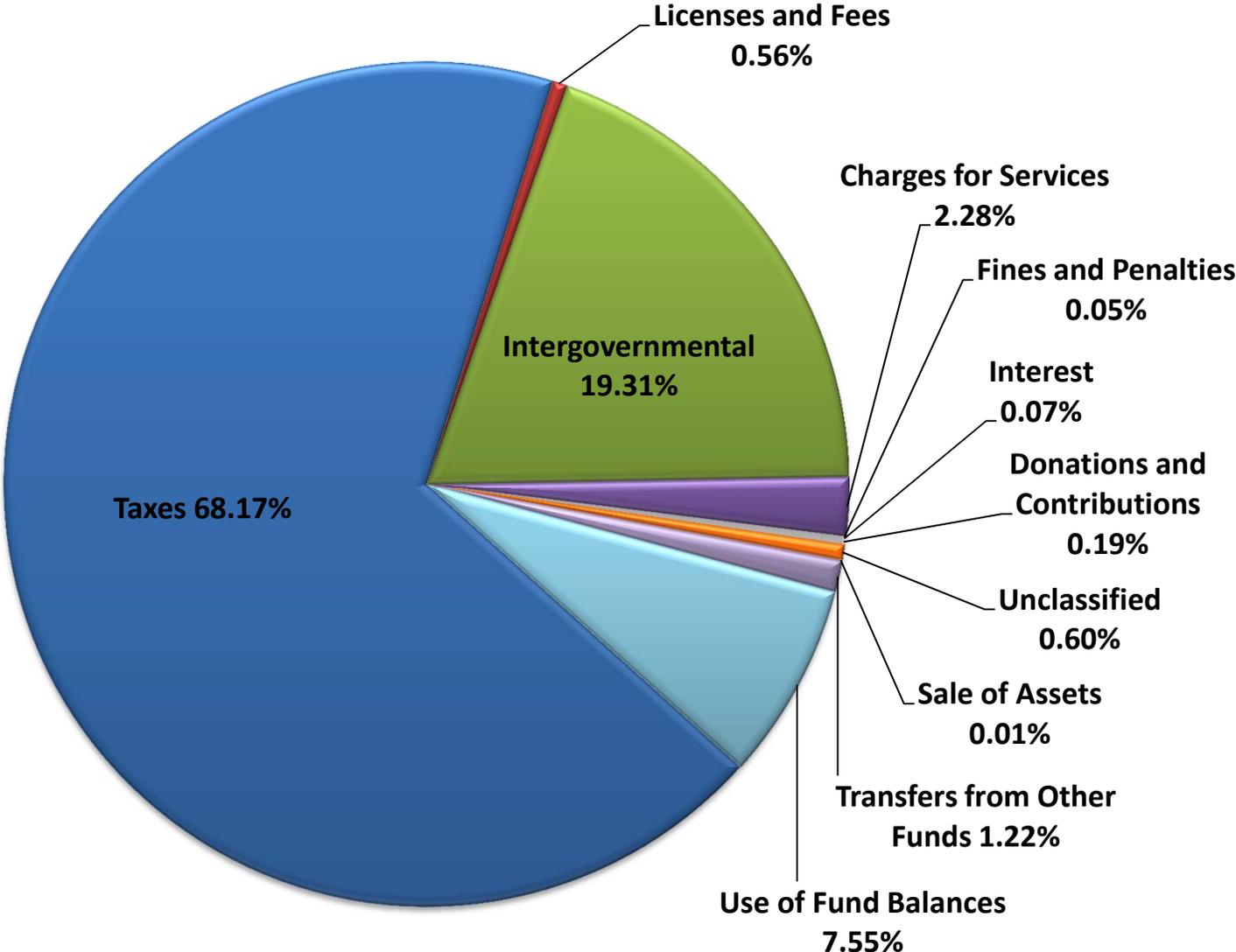
	Adopted 2013-14	Department 2014-15	Department Increase (Decrease)	Manager 2014-15	Manager Increase (Decrease)	Council 2014-15	Council Increase (Decrease)
<u>Revenues & Other Sources</u>							
Municipal (1)	8,205,876	6,920,180	(15.67%)	7,690,941	(6.28%)	7,786,476	(5.11%)
School (2)	13,957,519	13,311,831	(4.63%)	13,311,831	(4.63%)	13,538,831	(3.00%)
County	0	0	0.00%	0	0.00%	0	0.00%
	22,163,395	20,232,011	(8.71%)	21,002,772	(5.24%)	21,325,307	(3.78%)
<u>Expenditures & Other Uses</u>							
Municipal	20,786,269	22,457,152	8.04%	21,527,448	3.57%	21,002,606	1.04%
School	35,570,775	36,992,267	4.00%	36,215,228	1.81%	35,763,587	0.54%
County	1,249,487	1,333,350	6.71%	1,333,350	6.71%	1,333,350	6.71%
	57,606,531	60,782,769	5.51%	59,076,026	2.55%	58,099,543	0.86%
<u>Net From Property Taxes</u>							
Municipal	12,580,393	15,536,972	23.50%	13,836,507	9.98%	13,216,130	5.05%
School	21,613,256	23,680,436	9.56%	22,903,397	5.97%	22,224,756	2.83%
County	1,249,487	1,333,350	6.71%	1,333,350	6.71%	1,333,350	6.71%
	35,443,136	40,550,758	14.41%	38,073,254	7.42%	36,774,236	3.76%
<u>Tax Rate Valuation</u>	1,335,461,050	1,339,192,828	0.28%	1,339,192,828	0.28%	1,339,192,828	0.28%
<u>Tax Rates (per 1,000)</u>							
Municipal	9.42	11.60	23.14%	10.33	9.66%	9.86	4.67%
School	16.18	17.68	9.27%	17.10	5.69%	16.60	2.60%
County	0.94	1.00	6.38%	1.00	6.38%	1.00	6.38%
	26.54	30.28	14.09%	28.43	7.12%	27.46	3.47%

	Adopted 2013-14	Department 2014-15	Department Increase (Decrease)	Manager 2014-15	Manager Increase (Decrease)	Council 2014-15	Council Increase (Decrease)
<u>Property Tax Revenue Calculation</u>							
<u>Taxable Valuation (Net of Homestead & BETE)</u>	1,314,481,800	1,317,883,928	0.26%	1,317,883,928	0.26%	1,317,883,928	0.26%
Tax Rate per (1,000)	26.54	30.28	0.14	28.43	7.12%	27.46	3.47%
Property Tax Commitment	34,886,347	39,905,525	14.39%	37,467,440	7.40%	36,189,093	3.73%
<u>Homestead Reimbursement Calculation</u>							
Homestead Exempt Value	30,852,400	31,117,800	0.86%	31,117,800	0.86%	31,117,800	0.86%
Homestead Reimbursement %	50.00%	50.00%	0.00%	50.00%	0.00%	50.00%	0.00%
Homestead Reimbursement	409,411	471,123	15.07%	442,340	8.04%	427,247	4.36%
<u>BETE Reimbursement</u>							
BETE Value	11,106,100	11,500,000	3.55%	11,500,000	3.55%	11,500,000	3.55%
BETE Reimbursement %	50.00%	50.00%	0.00%	50.00%	0.00%	50.00%	0.00%
BETE Reimbursement	147,378	174,110	18.14%	163,473	10.92%	157,895	7.14%
Total From Property Taxes	35,443,136	40,550,758	14.41%	38,073,253	7.42%	36,774,235	3.76%
Notes:							
(1) Includes:							
General Municipal Revenues	5,242,994	5,271,962	0.55%	5,309,962	1.28%	5,312,462	1.32%
Allowance for Deferred Taxes	(200,000)	(200,000)	0.00%	(200,000)	0.00%	(200,000)	0.00%
Allowance for Tax Abatements	(75,000)	(75,000)	0.00%	(75,000)	0.00%	(75,000)	0.00%
Supplemental Taxes	0	0	0.00%	0	0.00%	0	0.00%
Other Adjustments	180,316	(2,672)	0.00%	(1,692)	(100.94%)	3,343	(98.15%)
Use of Fund Balance	1,000,000	1,000,000	0.00%	1,000,000	0.00%	1,000,000	0.00%
State Revenue Sharing & Balance	1,079,000	325,890	(69.80%)	1,007,671	(6.61%)	1,027,671	(4.76%)
Other Sources	978,566	600,000	(38.69%)	650,000	(33.58%)	718,000	(26.63%)
	8,205,876	6,920,180	(15.67%)	7,690,941	(6.28%)	7,786,476	(5.11%)
(2) Includes:							
General Education Revenues	11,157,519	10,201,831	(8.57%)	10,201,831	(8.57%)	10,201,831	(8.57%)
Education Balances	2,800,000	3,110,000	11.07%	3,110,000	11.07%	3,337,000	19.18%
	13,957,519	13,311,831	(4.63%)	13,311,831	(4.63%)	13,538,831	(3.00%)

Town of Brunswick, Maine
Comparative Adopted General Fund Budgets (Budgetary Basis)
For the Year Ended June 30,

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Revenues							
Property Taxes	28,247,689	28,625,276	28,740,792	30,210,096	32,464,636	35,348,452	36,502,579
Other Taxes	2,762,000	2,598,000	2,659,000	2,779,000	2,924,000	3,048,000	3,103,000
Licenses, Fees & Permits	268,647	216,075	255,857	329,352	281,367	302,512	323,512
Intergovernmental - Municipal	2,270,500	2,034,000	1,675,000	1,716,500	1,751,788	1,356,264	1,272,071
Intergovernmental - Education	15,388,692	15,318,711	13,248,542	12,534,761	10,482,354	10,871,108	9,946,831
Charges for Service - Municipal	1,392,800	1,450,578	1,570,872	980,861	1,097,524	1,179,368	1,185,600
Charges for Service - Education	1,057,000	935,000	638,928	433,600	220,812	166,411	137,000
Fines & Penalties	21,700	30,450	28,400	22,800	16,150	28,500	28,750
Interest on Investments	275,000	150,000	100,000	100,000	100,000	50,000	40,000
Donations & Contributions	73,335	75,000	125,000	140,000	140,000	115,000	109,000
Other	297,300	445,710	391,070	308,400	394,900	342,350	346,200
Total	52,054,663	51,878,800	49,433,461	49,555,370	49,873,531	52,807,965	52,994,543
Other Sources							
Sale of Assets	29,000	12,000	12,000	18,500	16,000	303,566	8,000
Transfers In	-	-	127,512	200,000	200,000	675,000	710,000
Use of Balances - Municipal	375,000	450,000	285,000	190,000	1,100,000	1,020,000	1,050,000
Use of Balances - Educational	1,560,098	1,500,000	3,500,000	3,500,000	3,486,000	2,800,000	3,337,000
Total	1,964,098	1,962,000	3,924,512	3,908,500	4,802,000	4,798,566	5,105,000
Total Revenues and Other Sources	54,018,761	53,840,800	53,357,973	53,463,870	54,675,531	57,606,531	58,099,543
Expenditures							
General Government	3,714,262	3,534,290	3,387,375	3,273,446	3,408,627	3,542,300	3,606,148
Public Safety	7,111,287	7,267,578	7,260,540	7,644,182	8,055,290	8,220,743	8,506,606
Public Works	3,317,752	3,331,613	3,284,817	3,416,619	3,622,322	3,688,244	3,756,201
Human Services	150,428	146,884	149,226	151,549	169,439	172,850	166,373
Education	33,620,870	33,471,084	33,319,985	33,301,672	33,491,029	35,570,775	35,763,587
Recreation & Culture	2,332,055	2,331,078	2,035,623	2,191,333	2,358,992	2,561,001	2,709,986
Debt Service	652,000	628,000	284,000	558,643	542,010	923,898	922,515
County Tax	1,088,467	1,149,612	1,171,049	1,187,020	1,183,264	1,249,487	1,333,350
Unclassified	401,640	265,661	201,358	194,758	209,558	241,258	186,917
Total	52,388,761	52,125,800	51,093,973	51,919,222	53,040,531	56,170,556	56,951,683
Other Uses							
Transfer Out to Special Revenue	75,000	75,000	195,000	-	-	-	-
Transfer Out to Capital Projects	1,495,000	1,520,000	1,864,000	1,339,648	1,385,000	1,195,975	903,860
Transfers Out to Enterprise	60,000	120,000	205,000	205,000	250,000	240,000	244,000
Total	1,630,000	1,715,000	2,264,000	1,544,648	1,635,000	1,435,975	1,147,860
Total Expenditures and Other Uses	54,018,761	53,840,800	53,357,973	53,463,870	54,675,531	57,606,531	58,099,543

**Town of Brunswick
2014-15 Budget
Revenues by Source**



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

	(as amended)							
	2012-13 Actual	2013-14 Budget	2013-14 Adjustments	2013-14 Adjusted	2013-14 Estimated	2014-15 Department	2014-15 Manager	2014-15 Council
<u>Taxes</u>								
Real and personal property	33,331,645	35,348,452	-	35,348,452	35,184,133	40,273,086	37,796,562	36,502,579
Interest on delinquent taxes	90,908	75,000	-	75,000	63,900	87,000	87,000	87,000
Tax lien costs	11,620	14,000	-	14,000	13,500	12,000	12,000	12,000
Payment in lieu of taxes	290,751	235,000	-	235,000	137,185	150,000	150,000	150,000
Auto Excise Tax	2,746,331	2,700,000	-	2,700,000	2,820,000	2,800,000	2,825,000	2,825,000
Watercraft Excise Tax	25,477	24,000	-	24,000	25,000	25,000	25,000	25,000
Aircraft Excise Tax	133,187	-	-	-	4,000	-	4,000	4,000
	36,629,919	38,396,452	-	38,396,452	38,247,718	43,347,086	40,899,562	39,605,579
<u>Licenses and Fees</u>								
Finance department	10,799	9,500	-	9,500	10,575	10,000	10,000	10,000
Codes enforcement	196,080	154,500	-	154,500	158,650	156,500	171,500	184,000
Town clerk	132,034	116,712	-	116,712	114,722	113,412	113,412	113,412
Planning & development	30,248	20,000	-	20,000	13,500	15,000	15,000	15,000
Fire department	440	700	-	700	450	500	500	500
Police department	1,617	600	-	600	1,200	600	600	600
Public works	1,040	500	-	500	200	-	-	-
	372,258	302,512	-	302,512	299,297	296,012	311,012	323,512
<u>Intergovernmental</u>								
State Revenue Sharing	1,496,775	1,059,000	-	1,059,000	1,000,000	325,890	977,671	977,671
Public Safety	125,437	35,000	-	35,000	18,255	15,000	15,000	15,000
Public Works	208,544	208,000	-	208,000	214,392	214,000	214,000	214,000
Other Municipal	63,658	54,264	-	54,264	67,688	65,400	65,400	65,400
Education Subsidy	10,054,448	10,871,108	-	10,871,108	10,871,108	9,946,831	9,946,831	9,946,831
	11,948,862	12,227,372	-	12,227,372	12,171,443	10,567,121	11,218,902	11,218,902

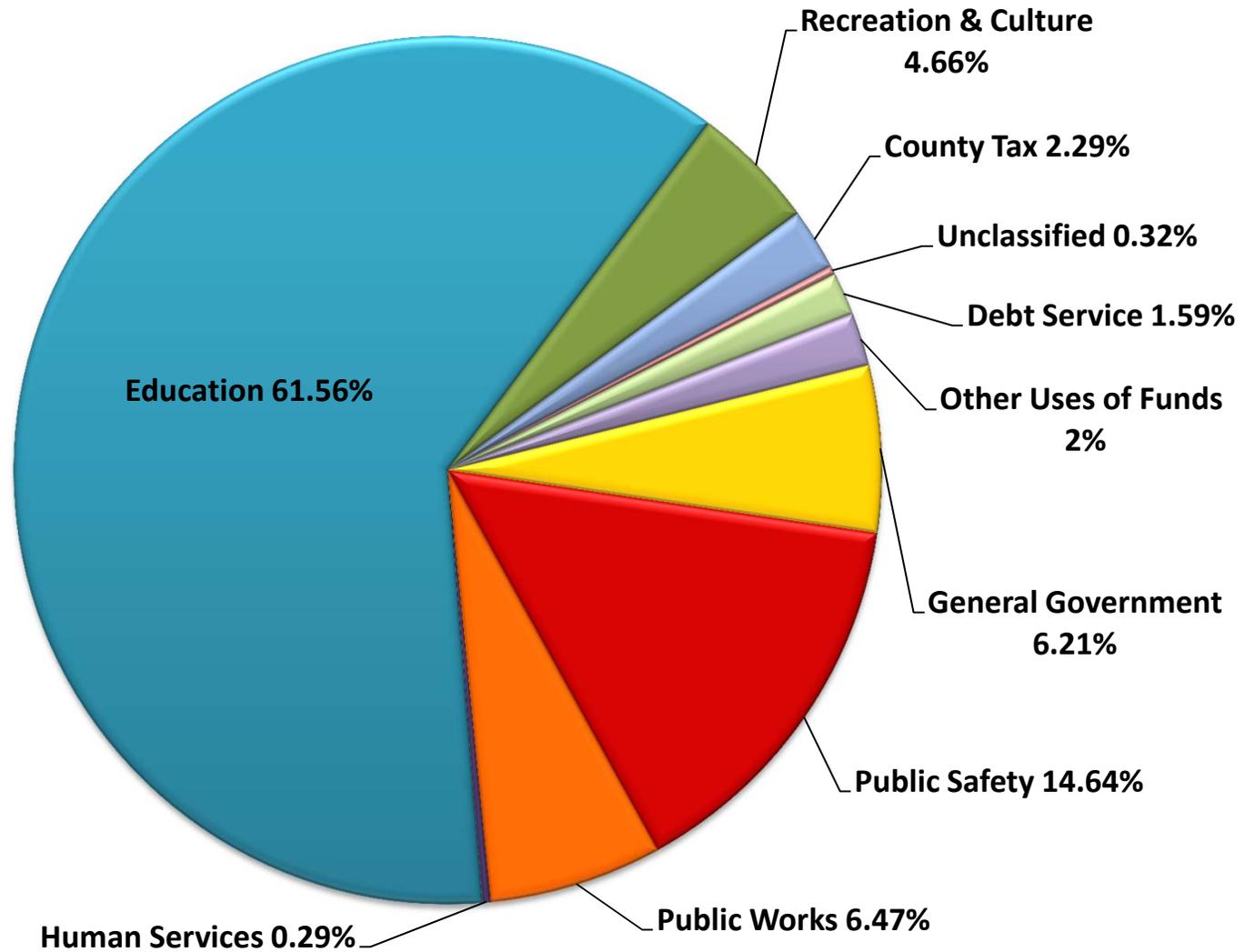
**Town of Brunswick, Maine
Revenue Budget - Summary**

	(as amended)							
	2012-13 Actual	2013-14 Budget	2013-14 Adjustments	2013-14 Adjusted	2013-14 Estimated	2014-15 Department	2014-15 Manager	2014-15 Council
<u>Charges for Services</u>								
Auto registration	52,324	50,000	-	50,000	51,000	50,000	50,000	50,000
Boat, ATV, snowmobile registration	1,569	1,500	-	1,500	1,500	1,500	1,500	1,500
Emergency medical services	889,337	875,000	-	875,000	880,000	875,000	875,000	875,000
Fire department	521	1,000	-	1,000	2,800	1,000	1,000	1,000
Police department	91,056	87,600	-	87,600	89,100	91,600	91,600	91,600
Dispatch services	136,538	139,268	-	139,268	139,268	141,500	141,500	141,500
Public works	1,743	-	-	-	-	-	-	-
Recycling	27,834	25,000	-	25,000	24,000	25,000	25,000	25,000
Education - tuition, transportation	382,041	166,411	-	166,411	166,411	137,000	137,000	137,000
	1,582,963	1,345,779	-	1,345,779	1,354,079	1,322,600	1,322,600	1,322,600
<u>Fines and Penalties</u>								
Town clerk	7,350	5,000	-	5,000	5,000	6,250	6,250	6,250
Fire department	1,050	2,000	-	2,000	1,000	1,000	1,000	1,000
Police department	26,356	21,500	-	21,500	26,225	21,500	21,500	21,500
	34,756	28,500	-	28,500	32,225	28,750	28,750	28,750
<u>Interest</u>								
Interest earned	19,177	50,000	-	50,000	20,000	40,000	40,000	40,000
	19,177	50,000	-	50,000	20,000	40,000	40,000	40,000
<u>Donations and Contributions</u>								
From BDC	75,000	75,000	-	75,000	75,000	75,000	94,000	94,000
From MRRA - for Economic Dev	49,992	25,000	-	25,000	22,000	25,000	-	-
From MRRA - for MCOG dues	15,209	15,000	-	15,000	15,000	15,000	15,000	15,000
	140,201	115,000	-	115,000	112,000	115,000	109,000	109,000

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

		(as amended)						
	2012-13 Actual	2013-14 Budget	2013-14 Adjustments	2013-14 Adjusted	2013-14 Estimated	2014-15 Department	2014-15 Manager	2014-15 Council
<u>Unclassified</u>								
Cable TV franchise fees	224,052	210,000	-	210,000	232,000	225,000	225,000	225,000
Municipal miscellaneous	38,197	12,350	-	12,350	69,400	13,200	13,200	3,200
Education miscellaneous	291,880	120,000	-	120,000	120,000	118,000	118,000	118,000
Other	39,490	-	-	-	12,283	-	-	-
	593,619	342,350	-	342,350	433,683	356,200	356,200	346,200
<u>Other Sources</u>								
Sale of assets	10,681	303,566	-	303,566	306,066	-	-	8,000
Transfers from other funds	956,397	675,000	-	675,000	449,850	600,000	650,000	710,000
	967,078	978,566	-	978,566	755,916	600,000	650,000	718,000
<u>Use of Fund Balances</u>								
Unassigned Fund Balance	-	1,000,000	950,000	1,950,000	-	1,000,000	1,000,000	1,000,000
Encumbrances	-	-	67,397	67,397	-	-	-	-
State Revenue Sharing Balance	-	20,000	-	20,000	20,000	-	30,000	50,000
Restricted Fund Balances - Education	-	2,800,000	-	2,800,000	-	3,110,000	3,110,000	3,337,000
	-	3,820,000	1,017,397	4,837,397	20,000	4,110,000	4,140,000	4,387,000
Total Revenues, Other Sources and Use of Fund Balances	52,288,833	57,606,531	1,017,397	58,623,928	53,446,361	60,782,769	59,076,026	58,099,543

**Town of Brunswick
2014-15 Budget
Expenditures by Function**



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

	2012-13 Expended	(as amended) 2013-14 Budget	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>General Government</u>								
Administration	541,190	487,927	-	487,927	559,883	541,897	504,397	489,397
Finance Department	629,234	680,948	-	680,948	669,651	721,236	718,986	715,425
Technology Services	290,054	328,531	-	328,531	365,324	354,198	341,348	327,848
Municipal Officers	123,697	126,615	-	126,615	107,416	90,615	90,615	85,615
Municipal Building 85 Union	-	-	-	-	86,643	249,070	210,720	210,720
Municipal Building 28 Federal	150,770	166,850	-	166,850	118,189	-	-	-
Risk Management	365,909	414,750	-	414,750	448,763	451,750	461,750	473,750
Cable TV	64,207	37,360	-	37,360	42,988	44,324	49,290	47,790
Assessing	265,630	297,218	6,150	303,368	276,819	309,500	298,660	293,660
Town Clerk & Elections	335,604	356,478	-	356,478	335,119	373,929	363,418	362,077
Planning	414,946	541,059	5,900	546,959	497,208	525,329	495,779	490,779
Economic Development	100,570	104,564	-	104,564	87,381	109,087	109,087	109,087
	3,281,811	3,542,300	12,050	3,554,350	3,595,384	3,770,935	3,644,050	3,606,148
<u>Public Safety</u>								
Fire Department	2,768,422	2,985,969	24,900	3,010,869	2,991,766	3,122,592	3,115,392	3,104,392
Central Fire Station	35,194	41,054	-	41,054	40,376	69,189	52,089	42,089
Emerson Fire Station	37,203	50,350	-	50,350	50,231	41,825	41,825	41,825
Police Department	3,552,409	3,684,953	6,909	3,691,862	3,535,592	3,900,979	3,796,218	3,762,478
Emergency Services Dispatch	685,424	721,909	-	721,909	724,508	781,412	781,412	777,412
Police Station Building	-	68,730	-	68,730	73,663	104,162	99,020	98,020
Streetlights	180,554	205,000	-	205,000	191,000	219,000	208,000	208,000
Traffic Signals	22,710	31,600	-	31,600	29,778	31,600	31,600	31,600
Fire Suppression (Hydrants)	398,404	429,178	-	429,178	404,908	454,640	438,790	438,790
Emergency Management	800	2,000	-	2,000	1,000	2,000	2,000	2,000
	7,681,120	8,220,743	31,809	8,252,552	8,042,822	8,727,399	8,566,346	8,506,606

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

	2012-13 Expended	(as amended) 2013-14 Budget	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>Public Works</u>								
Administration	400,987	414,090	-	414,090	419,019	429,611	429,611	429,111
General Maintenance	1,467,971	1,629,304	-	1,629,304	1,593,420	1,732,114	1,720,314	1,706,214
Refuse Collection & Disposal	521,340	573,143	-	573,143	572,312	581,847	581,847	581,847
Recycling	275,450	289,743	-	289,743	290,194	297,729	297,729	297,729
Central Garage	723,785	781,964	-	781,964	861,303	751,800	746,500	741,300
	3,389,533	3,688,244	-	3,688,244	3,736,248	3,793,101	3,776,001	3,756,201
<u>Human Services</u>								
General Assistance	151,663	170,106	-	170,106	170,227	163,607	163,607	163,607
Health & Social Services	2,762	2,744	-	2,744	2,763	2,766	2,766	2,766
	154,425	172,850	-	172,850	172,990	166,373	166,373	166,373
<u>Education</u>								
School Department	30,958,815	35,570,775	-	35,570,775	35,570,775	36,992,267	36,215,228	35,763,587
	30,958,815	35,570,775	-	35,570,775	35,570,775	36,992,267	36,215,228	35,763,587
<u>Recreation & Culture</u>								
Recreation Administration	403,922	435,014	-	435,014	444,414	456,225	456,225	456,225
Buildings & Grounds Maintenan	598,868	657,996	4,111	662,107	652,896	729,264	690,834	678,434
Rec Federal St Building	26,439	15,840	-	15,840	15,565	-	-	-
Rec Building 211	25,332	122,151	-	122,151	81,875	251,955	189,327	160,327
Teen Center	5,000	10,000	-	10,000	10,000	10,000	15,000	15,000
People Plus Center	75,607	105,000	-	105,000	105,000	155,000	120,000	115,000
Curtis Memorial Library	1,187,790	1,215,000	4,900	1,219,900	1,219,900	1,313,268	1,285,000	1,285,000
	2,322,958	2,561,001	9,011	2,570,012	2,529,650	2,915,712	2,756,386	2,709,986

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

		(as amended)						
	2012-13 Expended	2013-14 Budget	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>County Tax</u>	1,183,264	1,249,487	-	1,249,487	1,249,487	1,333,350	1,333,350	1,333,350
	1,183,264	1,249,487	-	1,249,487	1,249,487	1,333,350	1,333,350	1,333,350
<u>Unclassified</u>								
Promotion & Development	147,841	160,258	(5,500)	154,758	154,758	171,258	164,917	164,917
Additional School Assistance	10,000	10,000	-	10,000	10,000	10,000	10,000	10,000
Cemetery Care	2,000	3,000	-	3,000	2,500	3,000	3,000	3,000
Salary, Wage & Benefits Reserve	(83,820)	68,000	-	68,000	-	68,000	30,000	9,000
Longfellow School building	45,430	-	-	-	-	-	-	-
School Master Plan	159,973	-	14,527	14,527	14,527	-	-	-
	281,424	241,258	9,027	250,285	181,785	252,258	207,917	186,917
<u>Debt Service</u>								
Principal & Interest Payments	542,010	923,898	-	923,898	917,362	922,515	922,515	922,515
	542,010	923,898	-	923,898	917,362	922,515	922,515	922,515
Total Expenditures	49,795,360	56,170,556	61,897	56,232,453	55,996,503	58,873,910	57,588,166	56,951,683
<u>Other Uses of Funds</u>								
To Other Funds - Special Revenue	5,500	-	5,500	5,500	5,500	-	-	-
To Other Funds - Capital	2,833,427	1,195,975	950,000	2,145,975	2,145,975	1,643,860	1,243,860	903,860
To Other Funds - Enterprise	250,000	240,000	-	240,000	240,000	265,000	244,000	244,000
Total Other Uses	3,088,927	1,435,975	955,500	2,391,475	2,391,475	1,908,860	1,487,860	1,147,860
TOTAL EXPENDITURES & OTHER USES	52,884,287	57,606,531	1,017,397	58,623,928	58,387,978	60,782,769	59,076,026	58,099,543

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

	2012-13 Expended	(as amended) 2013-14 Budget	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
TOTAL EXPENDITURES & OTHER USES	52,884,287	57,606,531	1,017,397	58,623,928	58,387,978	60,782,769	59,076,026	58,099,543
Revenues & Other Sources	17,460,414	21,199,079	1,017,397	22,216,476	17,262,228	20,183,793	20,301,793	20,619,293
Net Before SRS	35,423,873	36,407,452	-	36,407,452	41,125,750	40,598,976	38,774,233	37,480,250
State Revenue Sharing	1,496,775	1,059,000	-	1,059,000	1,000,000	325,890	977,671	977,671
NET REQUIRED FROM PROPERTY TAXES		35,348,452				40,273,086	37,796,562	36,502,579
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		(180,316)				2,672	1,692	(3,343)
TOTAL FROM PROPERTY TAXES		35,443,136				40,550,758	38,073,254	36,774,236
TAXABLE VALUATION		1,314,481,800				1,317,883,928	1,317,883,928	1,317,883,928
Plus State Share Homestead		15,426,200				15,558,900	15,558,900	15,558,900
Plus State Share BETE		5,553,050				5,750,000	5,750,000	5,750,000
TAX RATE VALUATION		1,335,461,050				1,339,192,828	1,339,192,828	1,339,192,828
TAX RATE		26.54				30.28	28.43	27.46
						<i>(estimated)</i>	<i>(estimated)</i>	<i>(estimated)</i>
						14.09%	7.12%	3.47%

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

	(as amended)							
2012-13 Expended	2013-14 Budget	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council	
REIMBURSEMENT CALCULATIONS								
Homestead Reimbursement Calculation								
Homestead Exempt Value	30,852,400				31,117,800	31,117,800	31,117,800	
Homestead Reimbursement %	50.00%				50.00%	50.00%	50.00%	
Homestead Reimbursement	409,411				471,123	442,340	427,247	
BETE Reimbursement Calculation								
BETE Exempt Value	11,106,100				11,500,000	11,500,000	11,500,000	
BETE Reimbursement %	50.00%				50.00%	50.00%	50.00%	
BETE Reimbursement	147,378				174,110	163,473	157,895	
Property Tax Commitment	34,886,347				39,905,525	37,467,441	36,189,094	



TOWN OF BRUNSWICK, MAINE

MUNICIPAL BUDGET 2014-15

Detailed Financial Information

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Town of Brunswick, Maine
Revenue Budget - Detail (By Category)

(as amended)

	2012-13	2013-14	2013-14	2013-14	2013-14	2014-15	2014-15	2014-15
	Actual	Adopted	Adjustments	Adjusted	Estimated	Department	Manager	Council
<u>Taxes</u>								
111191-41110	Auto Excise Tax	2,746,331	2,700,000	-	2,700,000	2,820,000	2,800,000	2,825,000
111191-41111	Watercraft Excise Tax	25,477	24,000	-	24,000	25,000	25,000	25,000
111191-41112	Aircraft Excise Tax	133,187	-	-	-	4,000	-	4,000
111190-41105	Interest on Taxes	76,450	75,000	-	75,000	50,000	75,000	75,000
111190-41106	Tax Lien Costs	11,620	14,000	-	14,000	13,500	12,000	12,000
111190-41107	Tax Lien Interest	14,458	-	-	-	13,900	12,000	12,000
111190-41109	Payments In Lieu Of Taxes (PILOT)	290,751	235,000	-	235,000	137,185	150,000	150,000
		3,298,274	3,048,000	-	3,048,000	3,063,585	3,074,000	3,103,000
<u>Intergovernmental</u>								
131190-43102	State Tax Exemptions	39,105	26,000	-	26,000	41,000	40,000	40,000
131132-43103	Highway Grant Fund	208,544	208,000	-	208,000	214,392	214,000	214,000
131192-43106	Snowmobile Receipts	1,264	1,264	-	1,264	1,588	1,400	1,400
131142-43104	Gen. Asst. Reimbursement	23,289	27,000	-	27,000	25,100	24,000	24,000
131192-43105	Emergency Preparedness	93,658	-	-	-	-	-	-
		365,860	262,264	-	262,264	282,080	279,400	279,400
<u>Administration</u>								
191011-49000	Miscellaneous	-	-	-	-	250	-	-
		-	-	-	-	250	-	-
<u>Finance Department</u>								
121111-42207	Passport Fees	7,694	8,000	-	8,000	8,000	8,000	8,000
121111-42208	Postage Fees	249	-	-	-	25	-	-
121111-42209	Passport Photos	2,856	1,500	-	1,500	2,550	2,000	2,000
141111-44110	Auto Registration Fees	52,324	50,000	-	50,000	51,000	50,000	50,000
141111-44111	Boat, ATV, Snowmobile Regs.	1,569	1,500	-	1,500	1,500	1,500	1,500
191111-49000	Miscellaneous	12,393	1,000	-	1,000	6,000	1,000	1,000
		77,085	62,000	-	62,000	69,075	62,500	62,500

Town of Brunswick, Maine
Revenue Budget - Detail (By Category)

(as amended)

	2012-13 Actual	2013-14 Adopted	2013-14 Adjustments	2013-14 Adjusted	2013-14 Estimated	2014-15 Department	2014-15 Manager	2014-15 Council
<u>Codes Enforcement</u>								
121411-42100	Building Permits	134,792	110,000	-	110,000	110,000	125,000	132,500
121411-42101	Electrical Permits	42,098	31,000	-	31,000	31,000	31,000	31,000
121411-42102	Plumbing Permits	19,040	13,500	-	13,500	17,500	15,500	20,500
121411-42103	Zoning Board Fees	150	-	-	-	150	-	-
191411-49000	Miscellaneous	103	-	-	-	-	-	-
		196,183	154,500	-	154,500	158,650	171,500	184,000
<u>Town Clerk</u>								
121611-42200	Hunting & Fishing Licenses	1,305	1,350	-	1,350	1,350	1,300	1,300
121611-42201	Dog Licenses	2,629	2,302	-	2,302	2,302	2,502	2,502
121611-42202	Vital Statistics	56,279	42,000	-	42,000	42,000	45,000	45,000
121611-42203	General Licenses	21,500	24,500	-	24,500	24,500	24,250	24,250
121611-42204	Victualer Licenses	24,463	21,650	-	21,650	21,650	20,675	20,675
121611-42205	Shellfish Licenses	21,075	20,700	-	20,700	18,800	15,175	15,175
121611-42206	Neutered/Spayed Dog License	4,736	4,210	-	4,210	4,120	4,510	4,510
121611-42208	Postage Fees	47	-	-	-	-	-	-
151621-45103	Unlicensed Dogs	7,350	5,000	-	5,000	5,000	6,250	6,250
191611-49000	Miscellaneous	1,256	1,200	-	1,200	1,200	1,250	1,250
		140,640	122,912	-	122,912	120,922	120,912	120,912
<u>Planning Department</u>								
121911-42300	Planning Fees	30,248	20,000	-	20,000	13,500	15,000	15,000
191911-49000	Miscellaneous	172	150	-	150	150	150	150
		30,420	20,150	-	20,150	13,650	15,150	15,150

Town of Brunswick, Maine
Revenue Budget - Detail (By Category)

(as amended)

	2012-13	2013-14	2013-14	2013-14	2013-14	2014-15	2014-15	2014-15
	Actual	Adopted	Adjustments	Adjusted	Estimated	Department	Manager	Council
<u>Fire Department</u>								
122121-42400	440	700	-	700	450	500	500	500
142121-44155	889,337	875,000	-	875,000	880,000	875,000	875,000	875,000
142121-44166	521	1,000	-	1,000	2,800	1,000	1,000	1,000
152121-45104	750	2,000	-	2,000	1,000	1,000	1,000	1,000
152121-45107	300	-	-	-	-	-	-	-
131122-43505	16,596	15,000	-	15,000	15,000	15,000	15,000	15,000
131122-43506	15,183	20,000	-	20,000	3,255	-	-	-
192121-49000	11,772	-	-	-	800	800	800	800
	934,899	913,700	-	913,700	903,305	893,300	893,300	893,300
<u>Police Department</u>								
122221-42500	1,617	600	-	600	1,200	600	600	600
142221-44161	4,500	3,000	-	3,000	4,500	3,000	3,000	3,000
142221-44162	4,096	3,600	-	3,600	3,600	3,600	3,600	3,600
142221-44163	77,424	80,000	-	80,000	80,000	84,000	84,000	84,000
142221-44165	5,036	1,000	-	1,000	1,000	1,000	1,000	1,000
152221-45100	838	600	-	600	1,000	600	600	600
152221-45101	24,697	20,000	-	20,000	25,000	20,000	20,000	20,000
152221-45102	650	600	-	600	125	600	600	600
152221-45105	40	300	-	300	100	300	300	300
152221-45106	131	-	-	-	-	-	-	-
192221-49000	12,631	10,000	-	10,000	61,000	10,000	10,000	-
142221-44167	136,538	139,268	-	139,268	139,268	141,500	141,500	141,500
	268,198	258,968	-	258,968	316,793	265,200	265,200	255,200

Town of Brunswick, Maine
Revenue Budget - Detail (By Category)

(as amended)

	2012-13 Actual	2013-14 Adopted	2013-14 Adjustments	2013-14 Adjusted	2013-14 Estimated	2014-15 Department	2014-15 Manager	2014-15 Council
<u>Public Works Department</u>								
123131-42600	Opening Permits	1,040	500	-	500	200	-	-
143131-44174	Labor & Materials	1,743	-	-	-	-	-	-
143431-44175	Solid Waste Recycling	27,834	25,000	-	25,000	24,000	25,000	25,000
193131-49000	Miscellaneous	(658)	-	-	-	-	-	-
		29,959	25,500	-	25,500	24,200	25,000	25,000
<u>General Assistance</u>								
194141-49103	General Assistance Recovery	6,015	-	-	-	-	-	-
194141-49000	Human Services Misc	1	-	-	-	-	-	-
		6,016	-	-	-	-	-	-
<u>Parks and Recreation</u>								
195051-49000	Recreation Misc.	528	-	-	-	-	-	-
		528	-	-	-	-	-	-
<u>Unclassified</u>								
191192-49100	CATV Fees	224,052	210,000	-	210,000	232,000	225,000	225,000
161193-46100	Interest on General Funds	19,177	50,000	-	50,000	20,000	40,000	40,000
191111-49103	Workers Comp. Proceeds	20,204	-	-	-	-	-	-
191111-49104	P & C Reimbursement	10,039	-	-	-	9,283	-	-
191111-49105	Postage & Handling	2,812	-	-	-	3,000	-	-
191111-49210	P & C Proceeds	420	-	-	-	-	-	-
171952-47000	From BDC	75,000	75,000	-	75,000	75,000	75,000	94,000
171952-47001	From MRRA - for Economic Dev	49,992	25,000	-	25,000	22,000	25,000	-
171952-47001	From MRRA - for MCOG dues	15,209	15,000	-	15,000	15,000	15,000	15,000
		416,905	375,000	-	375,000	376,283	380,000	374,000
	TOTAL MUNICIPAL REVENUE	5,764,967	5,242,994	-	5,242,994	5,328,793	5,271,962	5,312,462

Town of Brunswick, Maine
Revenue Budget - Detail (By Category)

(as amended)

	2012-13	2013-14	2013-14	2013-14	2013-14	2014-15	2014-15	2014-15	
	Actual	Adopted	Adjustments	Adjusted	Estimated	Department	Manager	Council	
<u>Education Revenues</u>									
134546-43120	State School Subsidy	9,876,797	10,840,108	-	10,840,108	10,840,108	9,946,831	9,946,831	9,946,831
134546-43121	State Adult Education Subsidy	32,968	31,000	-	31,000	31,000	-	-	-
134546-43150	Federal School Subsidy	144,683	-	-	-	-	-	-	-
144545-44100	Tuition, etc.	382,041	166,411	-	166,411	166,411	137,000	137,000	137,000
194545-49000	Miscellaneous	291,880	120,000	-	120,000	120,000	118,000	118,000	118,000
	TOTAL EDUCATION REVENUE	10,728,369	11,157,519	-	11,157,519	11,157,519	10,201,831	10,201,831	10,201,831
	TOTAL REVENUES	16,493,336	16,400,513	-	16,400,513	16,486,312	15,473,793	15,511,793	15,514,293
<u>Other Sources</u>									
191194-49150	Sale of General Assets	7,681	290,066	-	290,066	306,066	-	-	-
192294-49153	Sale of Vehicles - Police	3,000	13,500	-	13,500	-	-	-	8,000
199980-48099	From Other Funds	756,397	-	-	-	-	-	-	-
199980-48100	Maine St Station Advance	-	225,150	-	225,150	-	-	-	-
199980-48100	Other Road Reconstruction Fund	-	174,850	-	174,850	174,850	400,000	450,000	510,000
199980-48101	Industrial Park Fund	200,000	275,000	-	275,000	275,000	200,000	200,000	200,000
	TOTAL OTHER SOURCES	967,078	978,566	-	978,566	755,916	600,000	650,000	718,000

Town of Brunswick, Maine
Revenue Budget - Detail (By Category)

(as amended)

	2012-13 Actual	2013-14 Adopted	2013-14 Adjustments	2013-14 Adjusted	2013-14 Estimated	2014-15 Department	2014-15 Manager	2014-15 Council	
<u>Use of General Fund Balances</u>									
181100-48000	Unassigned Fund Balance	-	1,000,000	950,000	1,950,000	-	1,000,000	1,000,000	1,000,000
181100-48000	Encumbrances	-	-	67,397	67,397	-	-	-	-
181100-48001	State Revenue Sharing Balance	-	20,000	-	20,000	20,000	-	30,000	50,000
181100-48003	Allocation for School Buses	-	-	-	-	-	-	-	185,000
184500-48004	Restricted Fund Balance - Education	-	2,800,000	-	2,800,000	-	2,810,000	2,810,000	2,810,000
184500-48005	Restricted - School Bond Proceeds	-	-	-	-	-	300,000	300,000	342,000
	TOTAL USE OF BALANCES	-	3,820,000	1,017,397	4,837,397	20,000	4,110,000	4,140,000	4,387,000
	TOTAL REVS. O.S. & BALS.	17,460,414	21,199,079	1,017,397	22,216,476	17,262,228	20,183,793	20,301,793	20,619,293
<u>State Revenue Sharing</u>									
131192-43101	Revenue Sharing	1,496,775	1,059,000	-	1,059,000	1,000,000	325,890	977,671	977,671
111190-41101	Property Taxes	33,315,533	35,443,136	-	35,443,136	35,414,133	40,550,758	38,073,254	36,774,236
111190-41103	Decrease/(Increase) in Deferred Tax	52,685	(200,000)	-	(200,000)	(100,000)	(200,000)	(200,000)	(200,000)
111190-41104	Tax Abatements	(36,573)	(75,000)	-	(75,000)	(130,000)	(75,000)	(75,000)	(75,000)
111190-41199	Other	-	180,316	-	180,316	-	(2,672)	(1,692)	3,343
	Subtotal	33,331,645	35,348,452	-	35,348,452	35,184,133	40,273,086	37,796,562	36,502,579
	TOTAL	52,288,834	57,606,531	1,017,397	58,623,928	53,446,361	60,782,769	59,076,026	58,099,543

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

	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>ADMINISTRATION - 11000</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	237,932	254,288	-	254,288	282,534	262,803	262,803	247,803
51040 Wages, Part-time	5,835	-	-	-	4,134	500	500	500
51110 Overtime	525	500	-	500	-	500	500	500
	244,292	254,788	-	254,788	286,668	263,803	263,803	248,803
EMPLOYEE BENEFITS								
51410 Social Security/FICA	15,331	16,671	-	16,671	18,322	16,961	16,961	16,961
51420 Medicare	3,692	3,899	-	3,899	4,285	3,967	3,967	3,967
51430 Maine PERS	11,497	16,562	-	16,562	13,253	20,577	20,577	20,577
51440 Health Benefit	44,884	50,000	-	50,000	50,000	54,000	54,000	54,000
51490 Deferred Compensation	7,535	7,687	-	7,687	8,855	6,589	6,589	6,589
	82,939	94,819	-	94,819	94,715	102,094	102,094	102,094
CONTRACTUAL SERVICES								
52021 Legal Services-Discretionary	117,014	65,000	-	65,000	50,000	96,000	36,000	36,000
52022 Legal Services-Cases	34,305	30,000	-	30,000	40,000	30,000	60,000	60,000
52030 Pro Servs - Medical	3,621	4,000	-	4,000	4,100	4,000	4,000	4,000
52090 Pro Servs - Other	22,224	10,000	-	10,000	55,000	15,000	10,000	10,000
52500 Postage	361	300	-	300	300	300	300	300
52510 Telephone	2,639	2,520	-	2,520	2,500	2,500	2,500	2,500
52520 Advertising	1,700	3,250	-	3,250	3,000	3,250	3,250	3,250
52530 Printing	379	500	-	500	800	500	500	500
52540 Photocopies	1,632	2,000	-	2,000	2,000	2,000	2,000	2,000
52610 Travel	2,934	200	-	200	400	200	200	200
52640 Training	10,451	4,300	-	4,300	3,500	5,500	3,000	3,000
52660 Personnel Testing	450	750	-	750	750	750	750	750
52661 Background Checks	540	750	-	750	1,000	1,000	1,000	1,000
52670 Membership & Dues	1,810	1,750	-	1,750	1,750	1,750	1,750	1,750
	200,060	125,320	-	125,320	165,100	162,750	125,250	125,250

	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>ADMINISTRATION - 11000</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	1,416	1,250	-	1,250	1,000	1,000	1,000	1,000
	1,416	1,250	-	1,250	1,000	1,000	1,000	1,000
PROGRAMS								
55002 Employee Assistance	-	-	-	-	-	-	-	-
51460 Life Insurance (Retirees)	8,269	7,700	-	7,700	7,900	8,000	8,000	8,000
51465 Medical/Dep Care	4,083	3,800	-	3,800	4,250	4,000	4,000	4,000
55105 Personnel Board	131	250	-	250	250	250	250	250
	12,483	11,750	-	11,750	12,400	12,250	12,250	12,250
TOTAL	541,190	487,927	-	487,927	559,883	541,897	504,397	489,397

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	48,770	48,770	48,770
Human Resources Manager	59,726	59,726	59,726
Administrative Floater	44,067	44,067	44,067
One day calculation	714	714	714
Salary Vacancy Factor	-	-	(15,000)
	262,803	262,803	247,803

Training:

ICMA	2,500	2,500	2,500
MMA	100	100	100
Human Resources	300	300	300
NLCS	2,500	-	-
Miscellaneous	100	100	100
	5,500	3,000	3,000

Membership and Dues include:

ICMA, MTCMA, PMA, Human Resource Management	1,750	1,750	1,750
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	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>FINANCE DEPARTMENT - 11100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	414,421	431,008	-	431,008	427,233	451,001	451,001	447,660
51040 Wages, Part-time	3,223	-	-	-	4,397	-	-	-
51110 Overtime	843	1,000	-	1,000	2,000	1,000	1,000	1,000
	418,487	432,008	-	432,008	433,630	452,001	452,001	448,660
EMPLOYEE BENEFITS								
51410 Social Security/FICA	25,823	28,250	-	28,250	27,108	29,078	29,078	28,990
51420 Medicare	6,039	6,607	-	6,607	6,339	6,801	6,801	6,780
51430 Maine PERS	17,282	24,336	-	24,336	22,655	30,615	30,615	30,504
51440 Health Benefit	88,380	100,000	-	100,000	100,000	108,000	108,000	108,000
51490 Deferred Compensation	3,426	3,517	-	3,517	3,598	3,570	3,570	3,570
	140,950	162,710	-	162,710	159,700	178,064	178,064	177,844
CONTRACTUAL SERVICES								
52015 Banking Services	147	10,000	-	10,000	500	10,000	10,000	10,000
52090 Pro Servs - Other	907	1,070	-	1,070	1,513	1,870	1,870	1,870
52260 R & M Equipment	3,220	3,500	-	3,500	3,931	3,656	3,656	3,656
52360 Equipment Rental	1,050	1,050	-	1,050	1,050	1,050	1,050	1,050
52500 Postage	23,619	27,138	-	27,138	27,044	27,993	27,993	27,993
52510 Telephone	2,473	3,000	-	3,000	2,880	3,000	3,000	3,000
52520 Advertising	761	-	-	-	-	-	-	-
52530 Printing	11,823	10,778	-	10,778	13,100	10,778	10,778	10,778
52540 Photocopies	4,787	3,500	-	3,500	4,701	3,500	3,500	3,500
52610 Travel	3,077	1,000	-	1,000	464	1,000	1,000	1,000
52640 Training	3,590	8,750	-	8,750	3,535	8,750	6,500	6,500
52670 Membership & Dues	1,079	1,515	-	1,515	1,180	1,515	1,515	1,515
52870 Licenses	3,026	3,100	-	3,100	2,990	3,100	3,100	3,100
52871 Filing Fees	-	500	-	500	-	500	500	500
52880 Registry of Deeds	5,577	6,750	-	6,750	7,458	9,880	9,880	9,880
	65,136	81,651	-	81,651	70,346	86,592	84,342	84,342

	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>FINANCE DEPARTMENT - 11100</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	2,320	2,500	-	2,500	4,000	2,500	2,500	2,500
53030 Computer Supplies	572	324	-	324	583	324	324	324
53062 Publications	1,769	1,755	-	1,755	1,392	1,755	1,755	1,755
	4,661	4,579	-	4,579	5,975	4,579	4,579	4,579
TOTAL	629,234	680,948	-	680,948	669,651	721,236	718,986	715,425

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

Salaries, Full-time:

Finance Director	92,691	92,691	92,691
Deputy Director	77,969	77,969	77,969
Accounting Asst.	56,512	56,512	56,512
Accounting Asst.	56,512	56,512	56,512
Office Manager - Tax	59,117	59,117	59,117
Assistant Tax Collector	39,345	39,345	39,345
Assistant Tax Collector	37,831	37,831	34,494
Assistant Tax Collector	35,462	35,462	35,462
One day calculation	1,228	1,228	1,224
From Enterprise Fund	(5,666)	(5,666)	(5,666)
	451,001	451,001	447,660

	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>TECHNOLOGY SERVICES - 11150</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	46,059	48,682	-	48,682	53,111	57,632	57,632	57,632
51040 Wages, Part-time	-	1,540	-	1,540	-	2,400	-	-
	46,059	50,222	-	50,222	53,111	60,032	57,632	57,632
EMPLOYEE BENEFITS								
51410 Social Security/FICA	2,613	3,136	-	3,136	3,293	3,596	3,596	3,596
51420 Medicare	611	733	-	733	770	841	841	841
51430 Maine PERS	2,223	3,264	-	3,264	3,200	4,495	4,495	4,495
51440 Health Benefit	11,221	12,500	-	12,500	12,500	13,500	13,500	13,500
	16,668	19,633	-	19,633	19,763	22,432	22,432	22,432
CONTRACTUAL SERVICES								
52070 Computer Services	64,824	83,670	-	83,670	87,000	82,959	82,959	82,959
52139 Computer Disposal	231	300	-	300	300	300	300	300
52260 R&M Equipment	6,135	6,000	-	6,000	1,600	6,000	6,000	6,000
52510 Telephone	450	750	-	750	5,500	480	480	480
52516 Internet Services	18,707	19,952	-	19,952	36,000	33,225	33,225	33,225
52610 Travel	-	500	-	500	250	500	500	500
52640 Training	70	2,500	-	2,500	500	2,500	2,500	2,500
52670 Membership/Dues	-	400	-	400	300	400	400	400
52870 Licenses	71,370	75,729	-	75,729	75,000	80,120	78,120	76,620
	161,787	189,801	-	189,801	206,450	206,484	204,484	202,984

	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>TECHNOLOGY SERVICES - 11150</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	-	-	-	-	-	200	200	200
53030 Computer Supplies	21,781	26,875	-	26,875	36,000	33,450	30,000	23,000
53730 Minor Equip/Hand Tools	399	-	-	-	-	-	-	-
	22,180	26,875	-	26,875	36,000	33,650	30,200	23,200
CAPITAL								
56600 Capital Equipment	43,360	42,000	-	42,000	50,000	31,600	26,600	21,600
	43,360	42,000	-	42,000	50,000	31,600	26,600	21,600
TOTAL	290,054	328,531	-	328,531	365,324	354,198	341,348	327,848

This account funds general information technology costs of the Town.

Salaries Full-time:								
						57,473	57,473	57,473
						159	159	159
						57,632	57,632	57,632
Wages, Part-time								
						2,400	-	-

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

	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 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	33,650	34,000	-	34,000	33,000	35,000	35,000	35,000
52090 Pro Servs - Other	7,288	6,750	-	6,750	10,000	6,750	6,750	1,750
52330 Rental of Facilities	36,587	36,000	-	36,000	18,000	-	-	-
52520 Advertising	2,460	3,000	-	3,000	2,200	2,500	2,500	2,500
52540 Photocopies	1,801	3,000	-	3,000	3,000	2,000	2,000	2,000
52640 Training	-	2,200	-	2,200	500	2,700	2,700	2,700
52670 Membership & Dues	19,484	20,000	-	20,000	19,301	20,000	20,000	20,000
	101,270	104,950	-	104,950	86,001	68,950	68,950	63,950
MATERIALS & SUPPLIES								
53010 General Supplies	2,512	1,750	-	1,750	1,500	1,750	1,750	1,750
	2,512	1,750	-	1,750	1,500	1,750	1,750	1,750
TOTAL	123,697	126,615	-	126,615	107,416	90,615	90,615	85,615

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.

	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>TOWN HALL 85 UNION ST - 11210</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	-	-	-	-	12,026	47,106	47,106	47,106
51110 Overtime	-	-	-	-	3,400	7,000	7,000	7,000
	-	-	-	-	15,426	54,106	54,106	54,106
EMPLOYEE BENEFITS								
51410 Social Security/FICA	-	-	-	-	956	3,377	3,377	3,377
51420 Medicare	-	-	-	-	224	790	790	790
51430 Maine PERS	-	-	-	-	963	4,220	4,220	4,220
51440 Health Benefit	-	-	-	-	3,125	13,500	13,500	13,500
	-	-	-	-	5,268	21,887	21,887	21,887
CONTRACTUAL SERVICES								
52090 Professional Services	-	-	-	-	5,000	8,850	7,500	7,500
52100 Electricity	-	-	-	-	46,749	70,000	85,000	85,000
52110 Water	-	-	-	-	1,200	2,449	2,449	2,449
52120 Sewer	-	-	-	-	300	1,724	1,724	1,724
52130 Rubbish Disposal	-	-	-	-	500	1,464	1,464	1,464
52150 Custodial Services	-	-	-	-	-	5,650	5,650	5,650
52220 R & M Building	-	-	-	-	4,000	17,250	15,250	15,250
52260 R & M Equipment	-	-	-	-	-	1,000	1,000	1,000
52510 Telephone	-	-	-	-	1,300	360	360	360
52610 Travel	-	-	-	-	-	1,000	1,000	1,000
52640 Training	-	-	-	-	-	250	250	250
	-	-	-	-	59,049	109,997	121,647	121,647

	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>TOWN HALL 85 UNION ST - 11210</u>								
<u>(continued)</u>								
MATERIALS & SUPPLIES								
53010 General Supplies	-	-	-	-	400	1,500	1,500	1,500
53125 Natural Gas	-	-	-	-	5,500	7,680	7,680	7,680
53150 Janitorial Supplies	-	-	-	-	1,000	3,000	3,000	3,000
53710 Clothing	-	-	-	-	-	500	500	500
53730 Minor Equip/Hand Tools	-	-	-	-	-	400	400	400
	-	-	-	-	6,900	13,080	13,080	13,080
CAPITAL OUTLAY								
56200 Capital - Bldg. Improvements	-	-	-	-	-	50,000	-	-
	-	-	-	-	-	50,000	-	-
TOTAL	-	-	-	-	86,643	249,070	210,720	210,720
Salaries Full-time:								
						46,979	46,979	46,979
						127	127	127
						47,106	47,106	47,106
Natural Gas		4,800	therms	1.60		7,680	7,680	7,680

The Municipal Building offices moved from 28 Federal Street to 85 Union Street in April, 2014. The two buildings are being accounted for separately in this budget document. Nothing is being budgeted for 28 Federal Street in 2014-15 as the Town anticipates selling the building.

	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>MUNICIPAL BUILDING 28 FEDERAL - 11220</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	43,175	44,858	-	44,858	33,917	-	-	-
51040 Wages, Part-time	16,036	4,590	-	4,590	4,508	-	-	-
51110 Overtime	6,318	7,000	-	7,000	7,605	-	-	-
	65,529	56,448	-	56,448	46,030	-	-	-
EMPLOYEE BENEFITS								
51410 Social Security/FICA	3,809	3,500	-	3,500	2,854	-	-	-
51420 Medicare	891	819	-	819	667	-	-	-
51430 Maine PERS	2,388	3,631	-	3,631	2,495	-	-	-
51440 Health Benefit	16,832	18,750	-	18,750	10,938	-	-	-
	23,920	26,700	-	26,700	16,954	-	-	-
CONTRACTUAL SERVICES								
52090 Professional Services	5,033	8,500	-	8,500	10,871	-	-	-
52100 Electricity	22,305	24,000	-	24,000	18,131	-	-	-
52110 Water	1,811	1,100	-	1,100	1,180	-	-	-
52120 Sewer	2,275	1,200	-	1,200	1,584	-	-	-
52130 Rubbish Disposal	1,418	1,462	-	1,462	1,462	-	-	-
52150 Custodial Services	2,041	3,000	-	3,000	1,272	-	-	-
52220 R & M Building	6,007	17,000	-	17,000	5,019	-	-	-
52260 R & M Equipment	1,876	3,000	-	3,000	532	-	-	-
52510 Telephone	360	360	-	360	360	-	-	-
52610 Travel	1,447	1,200	-	1,200	1,191	-	-	-
52640 Training	-	250	-	250	-	-	-	-
	44,573	61,072	-	61,072	41,602	-	-	-

	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>MUNICIPAL BUILDING 28 FEDERAL - 11220</u>								
<u>(continued)</u>								
MATERIALS & SUPPLIES								
53010 General Supplies	515	2,000	-	2,000	557	-	-	-
53110 Heating Oil	10,814	13,680	-	13,680	9,687	-	-	-
53150 Janitorial Supplies	4,248	5,000	-	5,000	1,342	-	-	-
53710 Clothing	531	950	-	950	937	-	-	-
53730 Minor Equip/Hand Tools	640	1,000	-	1,000	1,080	-	-	-
	16,748	22,630	-	22,630	13,603	-	-	-
TOTAL	150,770	166,850	-	166,850	118,189	-	-	-

The Municipal Building offices moved from 28 Federal Street to 85 Union Street in April, 2014. The two buildings are being accounted for separately in this budget document. Nothing is being budgeted for 28 Federal Street in 2014-15 as the Town anticipates selling the building.

	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>RISK MANAGEMENT - 11230</u>								
PERSONNEL SERVICES								
51510 Unemployment Compensation	16,107	20,000	-	20,000	35,000	18,000	18,000	30,000
51520 Worker's Compensation	191,186	215,000	-	215,000	241,000	250,000	260,000	260,000
	207,293	235,000	-	235,000	276,000	268,000	278,000	290,000
CONTRACTUAL SERVICES								
52410 Comp General Liability	30,072	36,000	-	36,000	30,307	33,000	33,000	33,000
52420 Property Insurance	14,137	16,000	-	16,000	17,235	18,000	18,000	18,000
52421 Electronic Data Process	2,180	2,700	-	2,700	2,180	2,700	2,700	2,700
52423 Boiler & Machinery	2,931	3,000	-	3,000	2,929	3,000	3,000	3,000
52425 Fine Arts	100	150	-	150	100	150	150	150
52430 Vehicle	47,285	50,000	-	50,000	48,471	50,000	50,000	50,000
52435 Mobile Equip & Inland Marine	11,147	14,000	-	14,000	11,109	13,000	13,000	13,000
52440 Pub Official Liability	15,667	16,000	-	16,000	15,406	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	18,633	20,000	-	20,000	22,167	23,000	23,000	23,000
52460 Firefighter Accident	1,520	1,700	-	1,700	1,200	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	13,456	14,500	-	14,500	14,738	15,500	15,500	15,500
52498 Miscellaneous	750	1,000	-	1,000	2,250	3,000	3,000	3,000
	162,549	179,750	-	179,750	172,763	183,750	183,750	183,750
PROGRAMS								
55000 Program	(3,933)	-	-	-	-	-	-	-
	(3,933)	-	-	-	-	-	-	-
TOTAL	365,909	414,750	-	414,750	448,763	451,750	461,750	473,750

		(as amended)						
2012-13	2013-14	2013-14	2013-14	2013-14	2013-14	2014-15	2014-15	2014-15
Actual	Adopted	Adjustments	Available	Est Expended	Department	Manager		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.

	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>EMPLOYEE BENEFITS - 11240</u>								
PERSONNEL SERVICES								
51410 FICA	368,057	416,136	-	416,136	-	428,514	427,288	427,200
51420 Medicare	111,492	125,493	-	125,493	-	129,448	129,161	129,140
51430 Maine PERS	500,086	650,895	-	650,895	-	730,055	730,055	729,944
51440 Health Benefit	1,598,971	1,888,000	-	1,888,000	-	2,037,225	2,041,538	2,041,538
51460 Life Insurance	8,269	7,700	-	7,700	-	8,000	8,000	8,000
51465 Medical/Dep Care	4,083	3,800	-	3,800	-	4,000	4,000	4,000
51490 Deferred Compensation	68,799	71,086	-	71,086	-	67,539	66,668	66,668
	2,659,757	3,163,110	-	3,163,110	-	3,404,781	3,406,710	3,406,490
<i>Distributed to Departments</i>	(2,659,757)	(3,163,110)	-	(3,163,110)	-	(3,404,781)	(3,406,710)	(3,406,490)
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 for distribution detail.

Following is a description of the benefits.

		(as amended)						
2012-13	2013-14	2013-14	2013-14	2013-14	2013-14	2014-15	2014-15	2014-15
Actual	Adopted	Adjustments	Available	Est Expended	Department	Manager	Manager	Council

EMPLOYEE BENEFITS - 11240

(continued)

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 11.0% and 13.4% for police officers. For all other employees the rate is 7.8%.

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 12% for January 1, 2015. 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 2014-15 is \$13,500.

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.

	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>CABLE TV - 11250</u>								
PERSONNEL SERVICES								
51040 Wages, Part-time	40,805	17,550	-	17,550	25,000	21,840	26,077	26,077
	40,805	17,550	-	17,550	25,000	21,840	26,077	26,077
EMPLOYEE BENEFITS								
51410 Social Security/FICA	2,499	1,088	-	1,088	1,550	2,843	1,617	1,617
51420 Medicare	584	254	-	254	363	665	378	378
51440 Health Benefit	6,639	7,500	-	7,500	6,250	7,500	11,813	11,813
51490 Deferred Compensation	1,941	1,141	-	1,141	-	2,436	1,565	1,565
	11,663	9,983	-	9,983	8,163	13,444	15,373	15,373
CONTRACTUAL SERVICES								
52090 Professional Services	-	-	-	-	-	-	-	-
52260 R & M Equipment	2,640	2,500	-	2,500	2,500	2,500	2,500	2,500
52510 Telephone	1,025	1,200	-	1,200	1,200	120	120	120
52610 Travel	763	500	-	500	450	500	500	500
52640 Training	-	500	-	500	500	500	500	500
52670 Membership & Dues	325	845	-	845	325	325	325	325
52870 Licenses	2,048	1,532	-	1,532	2,100	2,345	1,145	1,145
	6,801	7,077	-	7,077	7,075	6,290	5,090	5,090
MATERIALS & SUPPLIES								
53010 General Supplies	776	750	-	750	750	750	750	750
53730 Minor Equipment	4,162	2,000	-	2,000	2,000	2,000	2,000	500
	4,938	2,750	-	2,750	2,750	2,750	2,750	1,250
CAPITAL OUTLAY								
56600 Capital - Equipment	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
TOTAL	64,207	37,360	-	37,360	42,988	44,324	49,290	47,790
	Wages, Part-time			35 Hours/week		21,840	26,077	26,077

	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>ASSESSING - 11300</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	180,833	179,509	-	179,509	169,494	175,707	175,707	175,707
51040 Wages, Part-time	-	2,000	-	2,000	1,113	2,000	2,000	2,000
51110 Overtime	66	1,642	-	1,642	1,024	1,290	1,290	1,290
	180,899	183,151	-	183,151	171,631	178,997	178,997	178,997
EMPLOYEE BENEFITS								
51410 Social Security/FICA	11,002	11,644	-	11,644	10,755	11,397	11,397	11,397
51420 Medicare	2,573	2,723	-	2,723	2,515	2,666	2,666	2,666
51430 Maine PERS	8,309	11,774	-	11,774	8,642	11,354	11,354	11,354
51440 Health Benefit	33,663	37,500	-	37,500	37,500	40,500	40,500	40,500
	55,547	63,641	-	63,641	59,412	65,917	65,917	65,917
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	7,900	16,600	6,150	22,750	18,750	16,500	16,500	16,500
52500 Postage	2,170	2,000	-	2,000	1,700	6,600	2,200	2,200
52510 Telephone	1,292	1,500	-	1,500	1,500	1,400	1,400	1,400
52530 Printing	1,668	1,725	-	1,725	1,725	2,125	2,125	2,125
52540 Photocopies	1,092	1,200	-	1,200	1,200	4,200	1,200	1,200
52610 Travel	3,274	4,746	-	4,746	4,246	4,746	4,746	4,746
52640 Training	1,515	4,700	-	4,700	2,700	5,440	4,700	4,700
52670 Membership & Dues	325	580	-	580	660	700	700	700
52870 Licenses	4,900	6,550	-	6,550	5,523	15,925	13,225	8,225
52880 Registry of Deeds	2,106	3,000	-	3,000	3,000	3,000	3,000	3,000
	26,242	42,601	6,150	48,751	41,004	60,636	49,796	44,796

	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>ASSESSING - 11300</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	1,292	2,400	-	2,400	1,900	2,400	2,400	2,400
53030 Computer Supplies	1,127	4,800	-	4,800	2,300	900	900	900
53062 Publications	523	625	-	625	572	650	650	650
	2,942	7,825	-	7,825	4,772	3,950	3,950	3,950
TOTAL	265,630	297,218	6,150	303,368	276,819	309,500	298,660	293,660

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	84,831	84,831	84,831
Asst. Assessor	59,066	59,066	59,066
Admin Assistant	30,989	30,989	30,989
Additional straight time	348	348	348
One day calculation	473	473	473
	175,707	175,707	175,707

Professional Services:

Book Binding	500	500	500
Vision Programming	1,000	1,000	1,000
Appraisal Consulting	15,000	15,000	15,000
	16,500	16,500	16,500

	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>TOWN CLERK & ELECTIONS - 11600</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	212,296	218,192	-	218,192	211,682	226,117	216,117	216,117
51040 Wages, Part-time	11,966	11,050	-	11,050	8,000	11,605	11,605	11,220
51110 Overtime	7,247	9,271	-	9,271	3,867	9,779	9,779	9,779
	231,509	238,513	-	238,513	223,549	247,501	237,501	237,116
EMPLOYEE BENEFITS								
51410 Social Security/FICA	13,040	14,993	-	14,993	13,860	15,531	15,531	15,531
51420 Medicare	3,050	3,506	-	3,506	3,241	3,632	3,632	3,632
51430 Maine PERS	10,601	14,818	-	14,818	12,921	18,400	18,400	18,400
51440 Health Benefit	44,884	50,000	-	50,000	50,000	54,000	54,000	54,000
51490 Deferred Compensation	31	-	-	-	-	-	-	-
	71,606	83,317	-	83,317	80,022	91,563	91,563	91,563
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	8,854	6,565	-	6,565	6,565	6,810	6,760	6,760
52360 Equipment Rental	-	2,360	-	2,360	2,360	2,360	2,360	2,360
52500 Postage	2,765	4,000	-	4,000	3,000	3,474	3,474	3,018
52510 Telephone	1,338	1,750	-	1,750	1,750	1,750	1,750	1,750
52520 Advertising	524	750	-	750	750	1,000	1,000	800
52530 Printing	8,470	5,900	-	5,900	5,900	6,200	6,000	6,000
52540 Photocopies	2,485	3,860	-	3,860	2,860	4,360	4,160	4,160
52610 Travel	388	468	-	468	318	526	515	515
52640 Training	1,265	1,500	-	1,500	1,350	1,570	1,570	1,420
52670 Membership & Dues	430	465	-	465	465	590	590	590
	26,519	27,618	-	27,618	25,318	28,640	28,179	27,373

	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>TOWN CLERK & ELECTIONS - 11600</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	3,550	4,555	-	4,555	3,755	3,750	3,750	3,600
53062 Publications	2,420	2,475	-	2,475	2,475	2,475	2,425	2,425
	5,970	7,030	-	7,030	6,230	6,225	6,175	6,025
TOTAL	335,604	356,478	-	356,478	335,119	373,929	363,418	362,077

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	92,691	92,691	92,691
Deputy Clerk	46,134	46,134	46,134
Assistant Clerk	41,686	41,686	41,686
Assistant Clerk	41,686	31,686	31,686
Additional straight time	3,321	3,321	3,321
One day calculation	599	599	599
Salary Vacancy Factor	-	-	-
	226,117	216,117	216,117

Wages, Part-time:

Election Preparation	3,190	3,190	2,805
Election Training	690	690	690
Election Day (2)	7,725	7,725	7,725
	11,605	11,605	11,220

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	1,110	1,060	1,060
	6,810	6,760	6,760

	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>PLANNING & DEVELOPMENT - 11900</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	291,260	317,323	-	317,323	321,415	332,057	332,057	332,057
51040 Wages, Part-time	3,989	10,202	-	10,202	7,000	5,340	5,340	5,340
	295,249	327,525	-	327,525	328,415	337,397	337,397	337,397
EMPLOYEE BENEFITS								
51410 Social Security/FICA	18,244	21,197	-	21,197	20,897	21,454	21,454	21,454
51420 Medicare	4,267	4,957	-	4,957	4,887	5,018	5,018	5,018
51430 Maine PERS	1,355	4,169	-	4,169	3,965	5,307	5,307	5,307
51440 Health Benefit	56,105	62,500	-	62,500	62,500	67,500	67,500	67,500
51490 Deferred Compensation	8,069	7,639	-	7,639	7,793	7,847	7,847	7,847
	88,040	100,462	-	100,462	100,042	107,126	107,126	107,126
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	6,881	85,000	5,900	90,900	41,339	24,550	20,000	15,000
52240 R & M Vehicle	1,853	1,100	-	1,100	1,166	1,100	1,100	1,100
52260 R & M Equipment	-	250	-	250	250	250	250	250
52500 Postage	1,098	1,500	-	1,500	1,100	2,000	2,000	2,000
52510 Telephone	4,774	4,968	-	4,968	4,800	4,968	4,968	4,968
52520 Advertising	1,029	2,500	-	2,500	2,500	3,500	3,500	3,500
52530 Printing	2,397	1,500	-	1,500	1,500	1,750	1,750	1,750
52540 Photocopies	2,875	3,200	-	3,200	4,400	3,700	3,700	3,700
52610 Travel	1,616	2,000	-	2,000	2,000	2,000	2,000	2,000
52640 Training	1,873	3,500	-	3,500	2,500	4,000	4,000	4,000
52670 Membership & Dues	2,385	2,740	-	2,740	2,740	2,755	2,755	2,755
	26,781	108,258	5,900	114,158	64,295	50,573	46,023	41,023
MATERIALS & SUPPLIES								
53010 General Supplies	346	350	-	350	250	700	700	700
53020 Office Supplies	2,530	2,100	-	2,100	2,100	2,100	2,100	2,100
53062 Publications	312	726	-	726	726	795	795	795
53220 Gasoline	1,158	1,388	-	1,388	1,100	1,388	1,388	1,388
	4,346	4,564	-	4,564	4,176	4,983	4,983	4,983

	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>PLANNING & DEVELOPMENT - 11900</u>								
(continued)								
PROGRAMS								
55113 Conservation Commission	530	250	-	250	280	250	250	250
	530	250	-	250	280	250	250	250
CAPITAL OUTLAY								
56600 Capital - Equipment	-	-	-	-	-	25,000	-	-
	-	-	-	-	-	25,000	-	-
TOTAL	414,946	541,059	5,900	546,959	497,208	525,329	495,779	490,779

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	84,831	84,831	84,831
Planner	67,850	67,850	67,850
Administrative Assistant	44,932	44,932	44,932
Codes Enforcement Officer	77,970	77,970	77,970
Inspections Officer	55,585	55,585	55,585
One day calculation	889	889	889
	332,057	332,057	332,057

Wages, Part-time:

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

Gasoline:	400 gallons at	3.47	1,388	1,388	1,388
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	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>ECONOMIC DEVELOPMENT - 11950</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	69,311	72,068	-	72,068	60,703	70,842	70,842	70,842
	69,311	72,068	-	72,068	60,703	70,842	70,842	70,842
EMPLOYEE BENEFITS								
51410 Social Security/FICA	4,302	4,759	-	4,759	3,856	4,392	4,392	4,392
51420 Medicare	1,006	1,113	-	1,113	902	1,027	1,027	1,027
51430 Maine PERS	-	-	-	-	2,055	5,526	5,526	5,526
51440 Health Benefit	11,221	12,500	-	12,500	12,500	13,500	13,500	13,500
51490 Deferred Compensation	4,159	4,324	-	4,324	1,485	-	-	-
	20,688	22,696	-	22,696	20,798	24,445	24,445	24,445
CONTRACTUAL SERVICES								
52090 Professional Services	200	1,000	-	1,000	-	2,000	2,000	2,000
52500 Postage	62	100	-	100	30	100	100	100
52510 Telephone	1,593	1,500	-	1,500	1,500	1,500	1,500	1,500
52520 Advertising	-	250	-	250	800	250	250	250
52525 Promotion	1,387	3,000	-	3,000	-	3,500	3,500	3,500
52530 Printing	122	200	-	200	100	200	200	200
52610 Travel	614	1,250	-	1,250	750	2,450	2,450	2,450
52640 Training	166	1,250	-	1,250	1,000	2,000	2,000	2,000
52670 Membership & Dues	193	200	-	200	400	200	200	200
	4,337	8,750	-	8,750	4,580	12,200	12,200	12,200

	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>ECONOMIC DEVELOPMENT - 11950</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	531	650	-	650	900	1,200	1,200	1,200
53030 Computer Supplies	703	400	-	400	400	400	400	400
	1,234	1,050	-	1,050	1,300	1,600	1,600	1,600
PROGRAMS								
55000 Program (parking)	5,000	-	-	-	-	-	-	-
	5,000	-	-	-	-	-	-	-
TOTAL	100,570	104,564	-	104,564	87,381	109,087	109,087	109,087
Salaries, Full-time								
		Business Development Manager				70,648	70,648	70,648
		One day calculation				194	194	194
						70,842	70,842	70,842
TOTAL GEN. GOVT.	3,281,811	3,542,300	12,050	3,554,350	3,595,384	3,770,935	3,644,050	3,606,148

	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>FIRE DEPARTMENT - 12100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	1,653,681	1,731,727	-	1,731,727	1,757,898	1,801,050	1,801,050	1,801,050
51040 Wages, Part-time	357	-	-	-	246	-	-	-
51070 Call Personnel	17,718	9,000	-	9,000	9,000	9,000	9,000	9,000
51110 Overtime	142,025	130,000	-	130,000	106,893	130,000	130,000	130,000
51130 Call Back	26,257	40,000	-	40,000	28,145	40,000	40,000	40,000
51220 Holiday	63,470	69,600	-	69,600	65,049	71,600	71,600	71,600
	1,903,508	1,980,327	-	1,980,327	1,967,231	2,051,650	2,051,650	2,051,650
EMPLOYEE BENEFITS								
51410 Social Security/FICA	4,065	4,099	-	4,099	3,473	3,807	3,807	3,807
51420 Medicare	26,223	29,095	-	29,095	28,585	30,083	30,083	30,083
51430 Maine PERS	166,932	203,479	-	203,479	183,978	215,993	215,993	215,993
51440 Health Benefit	403,956	450,000	-	450,000	450,000	486,000	486,000	486,000
51490 Deferred Compensation	2,772	2,724	-	2,724	4,154	5,299	5,299	5,299
	603,948	689,397	-	689,397	670,190	741,182	741,182	741,182
CONTRACTUAL SERVICES								
52030 Pro Servs - Medical	8,959	17,250	-	17,250	17,250	17,250	17,250	17,250
52090 Professional Services	-	1,000	-	1,000	400	1,000	1,000	1,000
52240 R & M Vehicles	77,457	60,000	-	60,000	85,000	70,000	70,000	65,000
52260 R & M Equipment	20,422	26,000	-	26,000	24,500	28,050	28,050	28,050
52264 R & M Radios	5,239	8,500	1,000	9,500	8,500	8,500	8,500	8,500

	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>FIRE DEPARTMENT - 12100</u>								
(continued)								
52360 Rental of Equipment	-	200	-	200	100	200	200	200
52500 Postage	180	500	-	500	350	500	500	500
52510 Telephone	7,232	7,980	-	7,980	8,000	7,980	7,980	7,980
52530 Printing	1,626	-	-	-	2,500	-	-	-
52540 Photocopies	1,926	2,000	-	2,000	4,200	4,500	4,500	4,500
52610 Travel	2	500	-	500	50	500	500	500
52640 Training	7,220	16,000	-	16,000	15,000	22,200	17,000	17,000
52670 Membership & Dues	4,452	4,195	-	4,195	4,250	4,420	4,420	4,420
	134,715	144,125	1,000	145,125	170,100	165,100	159,900	154,900
MATERIALS & SUPPLIES								
53010 General Supplies	4,583	5,500	-	5,500	5,200	5,500	5,500	5,500
53020 Office Supplies	1,641	2,500	-	2,500	2,400	2,500	2,500	2,500
53030 Computer Supplies	3,886	8,050	-	8,050	7,000	8,050	8,050	8,050
53050 Medical Supplies	14,056	17,000	-	17,000	17,000	17,000	17,000	17,000
53131 Infection Control Supplies	2,608	3,000	-	3,000	2,800	3,000	3,000	3,000
53210 Diesel Fuel	30,644	28,560	-	28,560	28,000	28,560	28,560	28,560
53220 Gasoline	10,144	13,880	-	13,880	10,000	13,880	13,880	13,880
53240 Tires & Tubes	8,624	13,300	-	13,300	13,000	9,450	9,450	9,450
53710 Wearing Apparel	26,252	39,320	6,400	45,720	42,000	36,320	36,320	36,320
53730 Minor Equip & Hand Tools	5,268	13,500	-	13,500	13,000	13,500	13,500	13,500
	107,706	144,610	6,400	151,010	140,400	137,760	137,760	137,760
PROGRAMS								
55210 Fire Prevention	3,475	4,500	-	4,500	3,800	4,500	4,500	4,500
	3,475	4,500	-	4,500	3,800	4,500	4,500	4,500

	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>FIRE DEPARTMENT - 12100</u>								
(continued)								
CAPITAL OUTLAY								
56600 Capital - Equipment	15,070	23,010	17,500	40,510	40,045	22,400	20,400	14,400
	15,070	23,010	17,500	40,510	40,045	22,400	20,400	14,400
TOTAL	2,768,422	2,985,969	24,900	3,010,869	2,991,766	3,122,592	3,115,392	3,104,392

The full-time staffing of the Fire Department:	Chief	1				87,795	87,795	87,795
	Deputy Chief	1	(1)			78,797	78,797	78,797
	Deputy Chief	1				73,276	73,276	73,276
	Captains	4				213,913	213,913	213,913
	Lieutenants	4				194,563	194,563	194,563
	Firefighters	24				1,090,898	1,090,898	1,090,898
	Admin Asst	1				46,980	46,980	46,980
	One day calculation					4,828	4,828	4,828
	Haz Mat Pay estimate					10,000	10,000	10,000
(1) Additional Compensation is provided as Health Officer.						1,801,050	1,801,050	1,801,050

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:	5 inch hose					11,400	11,400	11,400
	5 inch hose fittings					3,000	3,000	3,000
	Portable radios					6,000	6,000	-
	GPS units (6)					2,000	-	-
						22,400	20,400	14,400

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.

	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>CENTRAL STATION - 12150</u>								
CONTRACTUAL SERVICES								
52100 Electricity	7,230	8,000	-	8,000	7,800	8,000	8,000	8,000
52110 Water	433	400	-	400	350	475	475	475
52120 Sewer	278	300	-	300	336	360	360	360
52130 Rubbish Disposal	947	1,000	-	1,000	880	900	900	900
52220 R & M Building	8,000	10,000	-	10,000	10,000	11,000	11,000	11,000
52510 Telephone	-	-	-	-	-	-	-	-
	16,888	19,700	-	19,700	19,366	20,735	20,735	20,735
MATERIALS & SUPPLIES								
53110 Heating Oil	15,158	17,784	-	17,784	17,500	17,784	17,784	17,784
53120 Propane	918	1,320	-	1,320	1,260	1,320	1,320	1,320
53150 Janitorial Supplies	2,230	2,250	-	2,250	2,250	2,250	2,250	2,250
	18,306	21,354	-	21,354	21,010	21,354	21,354	21,354
CAPITAL OUTLAY								
56200 Capital - Bldg. Improvements	-	-	-	-	-	27,100	10,000	-
	-	-	-	-	-	27,100	10,000	-
TOTAL	35,194	41,054	-	41,054	40,376	69,189	52,089	42,089

CENTRAL STATION - 12150
(continued)

	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
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:								
Remove and Replace Shed at Central						10,000	10,000	-
Replace Rear Entry Door Central						2,600	-	-
Replace 14 windows second floor Central						8,500	-	-
Replace (2) Overhead Doors at Central Station						6,000	-	-
						27,100	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 amounts have been reclassified for comparison purposes.

	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>EMERSON STATION - 12160</u>								
CONTRACTUAL SERVICES								
52100 Electricity	13,102	15,000	-	15,000	14,000	15,000	15,000	15,000
52110 Water	1,406	1,500	-	1,500	1,500	1,725	1,725	1,725
52120 Sewer	650	800	-	800	700	800	800	800
52130 Rubbish Disposal	474	500	-	500	731	750	750	750
52220 R & M Building	9,172	8,500	-	8,500	7,800	8,500	8,500	8,500
	24,804	26,300	-	26,300	24,731	26,775	26,775	26,775
MATERIALS & SUPPLIES								
53125 Natural Gas	10,399	8,800	-	8,800	10,500	12,800	12,800	12,800
53150 Janitorial Supplies	2,000	2,250	-	2,250	2,000	2,250	2,250	2,250
53710 Clothing	-	-	-	-	-	-	-	-
53730 Minor Equip/Hand Tools	-	-	-	-	-	-	-	-
	12,399	11,050	-	11,050	12,500	15,050	15,050	15,050
CAPITAL OUTLAY								
56200 Capital - Bldg. Improvements	-	13,000	-	13,000	13,000	-	-	-
	-	13,000	-	13,000	13,000	-	-	-
TOTAL	37,203	50,350	-	50,350	50,231	41,825	41,825	41,825
	Natural Gas	8,000	therms at	1.60		12,800	12,800	12,800

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 amounts have been reclassified for comparison purposes.

	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>POLICE DEPARTMENT - 12200</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	2,020,072	2,102,169	-	2,102,169	2,048,194	2,152,543	2,127,543	2,115,043
51040 Wages, Part-time	9,598	12,960	-	12,960	7,709	12,960	12,960	12,960
51110 Overtime	77,369	81,500	-	81,500	71,829	83,130	83,130	83,130
51125 Court Time	15,995	15,000	-	15,000	10,183	15,300	15,300	15,300
51210 Sick	26,406	23,968	-	23,968	31,121	45,302	24,447	24,447
51220 Holiday	27,798	30,000	-	30,000	24,745	30,000	30,000	30,000
51230 Vacation	39,115	39,472	-	39,472	47,702	53,314	40,408	40,408
51240 Comp Time	365	1,500	-	1,500	-	1,500	1,500	1,500
51320 Training	23,782	29,640	-	29,640	23,292	30,233	30,233	30,233
	2,240,500	2,336,209	-	2,336,209	2,264,775	2,424,282	2,365,521	2,353,021
EMPLOYEE BENEFITS								
51410 Social Security/FICA	134,697	150,333	-	150,333	141,189	152,102	152,102	152,102
51420 Medicare	31,502	35,159	-	35,159	33,020	35,572	35,572	35,572
51430 Maine PERS	213,873	271,817	-	271,817	233,036	285,572	285,572	285,572
51440 Health Benefit	448,840	493,000	-	493,000	500,000	540,000	540,000	540,000
51490 Deferred Compensation	10,022	9,869	-	9,869	10,064	10,147	10,147	10,147
	838,934	960,178	-	960,178	917,309	1,023,393	1,023,393	1,023,393
CONTRACTUAL SERVICES								
52030 Pro Servs - Medical	120	1,425	-	1,425	-	890	890	-
52040 Pro Servs - Personnel	665	2,125	-	2,125	3,893	3,125	3,125	1,875
52090 Pro Servs - Other	26,714	27,660	-	27,660	27,660	27,660	27,660	27,660
52240 R & M Vehicles	49,611	41,000	-	41,000	36,000	44,500	44,500	41,500
52260 R & M Equipment	26,079	28,500	-	28,500	22,313	28,500	28,500	28,500
52264 R & M Radio	5,551	4,500	-	4,500	2,740	4,500	4,500	4,500
52330 Rental of Facilities	-	2,100	-	2,100	2,100	2,100	2,100	2,100
52500 Postage	899	1,200	-	1,200	1,100	1,200	1,200	1,200
52510 Telephone	16,358	21,296	-	21,296	15,000	18,400	18,400	15,400

	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>POLICE DEPARTMENT - 12200</u>								
(continued)								
52530 Printing	7,383	4,000	-	4,000	10,000	6,000	6,000	6,000
52540 Photocopies	4,138	5,000	-	5,000	5,000	5,000	5,000	5,000
52610 Travel	3,049	3,500	-	3,500	3,000	1,500	1,500	1,500
52640 Training	34,390	36,280	-	36,280	38,280	42,250	42,250	39,150
52670 Membership & Dues	1,245	1,720	-	1,720	1,720	1,720	1,720	1,720
	176,202	180,306	-	180,306	168,806	187,345	187,345	176,105
MATERIALS & SUPPLIES								
53020 Office Supplies	3,761	5,000	-	5,000	4,390	5,000	5,000	5,000
53060 Training Materials	16,944	21,743	6,909	28,652	22,417	21,743	21,743	19,743
53062 Publications	-	240	-	240	-	-	-	-
53220 Gasoline	84,337	104,714	-	104,714	83,000	104,714	104,714	100,000
53230 Oil & Lubricants	2,542	3,500	-	3,500	1,832	-	-	-
53240 Tires	9,751	13,000	-	13,000	13,000	13,000	13,000	13,000
53710 Wearing Apparel	45,166	48,155	-	48,155	48,155	48,155	48,155	45,869
53730 Minor Equip & Hand Tools	7,904	10,908	-	10,908	10,908	11,100	11,100	10,100
	170,405	207,260	6,909	214,169	183,702	203,712	203,712	193,712
PROGRAMS								
55114 Marine Resources Committee	-	1,000	-	1,000	1,000	62,247	16,247	16,247
	-	1,000	-	1,000	1,000	62,247	16,247	16,247
CAPITAL OUTLAY								
56400 Capital - Vehicles	116,630	-	-	-	-	-	-	-
56600 Capital - Equipment	9,738	-	-	-	-	-	-	-
	126,368	-	-	-	-	-	-	-
TOTAL	3,552,409	3,684,953	6,909	3,691,862	3,535,592	3,900,979	3,796,218	3,762,478

	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>EMERGENCY SERVICES DISPATCH - 12220</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	419,513	424,593	-	424,593	435,098	445,898	445,898	445,898
51110 Overtime	7,674	21,000	-	21,000	9,248	21,420	21,420	21,420
51210 Sick Time	7,770	6,340	-	6,340	15,023	6,468	6,468	6,468
51220 Holiday Pay	8,934	10,000	-	10,000	9,972	10,200	10,200	10,200
51230 Vacation	35,361	23,940	-	23,940	25,269	37,044	37,044	37,044
51240 Compensatory	12,931	17,650	-	17,650	8,924	15,876	15,876	13,276
51320 Training	5,202	7,125	-	7,125	6,077	7,350	7,350	7,350
	497,385	510,648	-	510,648	509,611	544,256	544,256	541,656
EMPLOYEE BENEFITS								
51410 Social Security/FICA	29,389	32,815	-	32,815	32,174	34,362	34,362	34,362
51420 Medicare	6,873	7,675	-	7,675	7,529	8,036	8,036	8,036
51430 Maine PERS	11,850	14,262	-	14,262	15,517	21,489	21,489	21,489
51440 Health Benefit	112,210	125,000	-	125,000	125,000	135,000	135,000	135,000
51490 Deferred Compensation	9,705	9,329	-	9,329	9,322	9,664	9,664	9,664
	170,027	189,081	-	189,081	189,542	208,551	208,551	208,551
CONTRACTUAL SERVICES								
52030 Pro Servs - Medical	-	75	-	75	-	-	-	-
52040 Pro Servs - Personnel	-	730	-	730	-	730	730	730
52264 R & M Radio	2,556	5,000	-	5,000	10,000	10,000	10,000	9,500
52510 Telephone	300	300	-	300	250	300	300	300
52512 Teletype	1,966	2,160	-	2,160	1,910	2,660	2,660	2,660
52610 Travel	834	1,000	-	1,000	730	1,000	1,000	650
52640 Training	4,559	5,420	-	5,420	5,420	5,420	5,420	5,270
52670 Membership & Dues	130	195	-	195	195	195	195	195
	10,345	14,880	-	14,880	18,505	20,305	20,305	19,305

	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>EMERGENCY SERVICES DISPATCH - 12220</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	2,728	1,500	-	1,500	1,200	2,500	2,500	2,200
53060 Training Materials	-	300	-	300	300	300	300	200
53710 Wearing Apparel	4,716	5,000	-	5,000	5,000	5,000	5,000	5,000
53730 Minor Equip & Hand Tools	223	500	-	500	350	500	500	500
	7,667	7,300	-	7,300	6,850	8,300	8,300	7,900
TOTAL	685,424	721,909	-	721,909	724,508	781,412	781,412	777,412

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

Communications Supervisor	55,851	55,851	55,851
Communications Officers	380,751	380,751	380,751
	436,602	436,602	436,602
Educational Incentive	8,113	8,113	8,113
Additional one day calculation	1,183	1,183	1,183
	445,898	445,898	445,898

	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>POLICE STATION BUILDING - 12250</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	-	18,755	-	18,755	20,002	26,599	26,599	26,599
51110 Overtime	-	-	-	-	-	-	-	-
	-	18,755	-	18,755	20,002	26,599	26,599	26,599
EMPLOYEE BENEFITS								
51410 Social Security/FICA	-	1,303	-	1,303	1,240	1,784	1,784	1,784
51420 Medicare	-	305	-	305	290	417	417	417
51430 Maine PERS	-	1,367	-	1,367	-	-	-	-
51440 Health Benefit	-	12,500	-	12,500	7,031	10,125	10,125	10,125
	-	15,475	-	15,475	8,561	12,326	12,326	12,326
CONTRACTUAL SERVICES								
52100 Electricity	-	16,500	-	16,500	20,250	24,000	26,000	26,000
52110 Water	-	2,100	-	2,100	920	2,400	2,400	2,400
52120 Sewer	-	1,400	-	1,400	300	1,400	1,400	1,400
52130 Rubbish Disposal	-	1,500	-	1,500	1,275	2,000	2,000	2,000
52220 R & M Building	-	-	-	-	-	16,295	16,295	15,295
	-	21,500	-	21,500	22,745	46,095	48,095	47,095
MATERIALS & SUPPLIES								
53125 Natural Gas	-	9,000	-	9,000	6,200	12,000	6,000	6,000
53150 Janitorial Supplies	-	4,000	-	4,000	15,150	5,000	5,000	5,000
53210 Diesel Fuel	-	-	-	-	1,005	2,142	1,000	1,000
	-	13,000	-	13,000	22,355	19,142	12,000	12,000
TOTAL	-	68,730	-	68,730	73,663	104,162	99,020	98,020

	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>POLICE STATION BUILDING - 12250</u>								
(continued)								
Salaries Full-time:								
Custodian - 30 hrs./wk.						26,528	26,528	26,528
One day calculation						71	71	71
						26,599	26,599	26,599
Natural Gas		7,500	therms at	1.60		12,000		
		3,750	therms at	1.60			6,000	6,000

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

STREET LIGHTS - 12310

52100 Electricity	179,385	200,000	-	200,000	186,000	213,000	202,000	202,000
52260 R & M Equipment (Lights)	1,169	5,000	-	5,000	5,000	6,000	6,000	6,000
TOTAL	180,554	205,000	-	205,000	191,000	219,000	208,000	208,000

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

TRAFFIC SIGNALS - 12320

52100 Electricity	5,983	6,600	-	6,600	6,600	6,600	6,600	6,600
52260 R & M Equipment (Signals)	16,727	25,000	-	25,000	23,178	25,000	25,000	25,000
TOTAL	22,710	31,600	-	31,600	29,778	31,600	31,600	31,600

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

	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>FIRE SUPPRESSION CHARGE (HYDRANTS) - 12330</u>								
52360 Equipment Rental	398,404	429,178	-	429,178	404,908	454,640	438,790	438,790
TOTAL	398,404	429,178	-	429,178	404,908	454,640	438,790	438,790

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 2014-15 BTWD rates are budgeted to increase by 8.73% on July 1, 2014.

EMERGENCY MANAGEMENT - 12340

55000 Program	800	2,000	-	2,000	1,000	2,000	2,000	2,000
TOTAL	800	2,000	-	2,000	1,000	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	7,681,120	8,220,743	31,809	8,252,552	8,042,822	8,727,399	8,566,346	8,506,606
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	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>PUB. WORKS ADMIN. - 13100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	282,482	282,489	-	282,489	290,288	290,968	290,968	290,968
51110 Overtime	596	125	-	125	200	125	125	125
	283,078	282,614	-	282,614	290,488	291,093	291,093	291,093
EMPLOYEE BENEFITS								
51410 Social Security/FICA	17,353	18,144	-	18,144	18,650	19,101	19,101	19,101
51420 Medicare	4,059	4,243	-	4,243	4,362	4,467	4,467	4,467
51430 Maine PERS	5,991	8,146	-	8,146	7,739	10,135	10,135	10,135
51440 Health Benefit	56,105	62,500	-	62,500	62,500	67,500	67,500	67,500
51490 Deferred Compensation	9,534	9,438	-	9,438	9,717	9,670	9,670	9,670
	93,042	102,471	-	102,471	102,968	110,873	110,873	110,873
CONTRACTUAL SERVICES								
52030 Pro. Serv - Medical	-	1,000	-	1,000	1,105	1,200	1,200	1,200
52061 GIS	4,700	6,000	-	6,000	4,700	4,700	4,700	4,700
52090 Pro. Serv - Other	3,897	-	-	-	-	-	-	-
52260 R & M Equipment	2,142	3,400	-	3,400	2,500	3,400	3,400	3,400
52500 Postage	306	220	-	220	220	230	230	230
52510 Telephone	5,031	5,960	-	5,960	4,711	6,420	6,420	6,420
52540 Photocopies	3,007	2,760	-	2,760	3,817	3,300	180	180
52610 Travel	105	180	-	180	160	180	1,460	1,460
52640 Training	235	1,460	-	1,460	1,025	1,460	955	955
52670 Membership & Dues	1,098	955	-	955	875	955	-	-
	20,521	21,935	-	21,935	19,113	21,845	21,845	21,845

	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>PUB. WORKS ADMIN. - 13100</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	2,646	5,270	-	5,270	4,150	4,000	4,000	3,500
53075 Engineering Supplies	1,700	1,800	-	1,800	2,300	1,800	1,800	1,800
	4,346	7,070	-	7,070	6,450	5,800	5,800	5,300
TOTAL	400,987	414,090	-	414,090	419,019	429,611	429,611	429,111
Salaries, Full-time:								
Town Engineer/Director						92,691	92,691	92,691
Operations Manager						77,969	77,969	77,969
Engineering Aide						56,275	56,275	56,275
Bookkeeper						42,076	42,076	42,076
Operations Assistant						36,768	36,768	36,768
One day calculation						825	825	825
From Enterprise Fund						(15,636)	(15,636)	(15,636)
						290,968	290,968	290,968

	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>PUB. WORKS GEN. MAINT. - 13110</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	525,389	617,278	-	617,278	561,482	651,363	651,363	651,363
51110 Overtime	91,615	124,800	-	124,800	115,000	132,000	132,000	132,000
	617,004	742,078	-	742,078	676,482	783,363	783,363	783,363
EMPLOYEE BENEFITS								
51410 Social Security/FICA	36,764	47,422	-	47,422	42,468	49,303	49,303	49,303
51420 Medicare	8,598	11,090	-	11,090	9,932	11,531	11,531	11,531
51430 Maine PERS	17,495	28,908	-	28,908	26,377	43,250	43,250	43,250
51440 Health Benefit	179,536	200,000	-	200,000	200,000	216,000	216,000	216,000
51490 Deferred Compensation	8,144	11,096	-	11,096	8,485	8,857	8,857	8,857
	250,537	298,516	-	298,516	287,262	328,941	328,941	328,941
CONTRACTUAL SERVICES								
52090 Pro. Serv - Other	-	2,200	-	2,200	2,060	2,200	2,200	2,200
52170 Construction Services	35,350	32,000	-	32,000	25,000	32,000	32,000	32,000
52180 Painting (Traffic Lines)	51,470	61,000	-	61,000	58,000	61,000	61,000	61,000
52360 Rental of Equipment	4,012	3,370	-	3,370	6,200	3,470	3,470	3,470
52361 Rental of Winter Equipment	179,162	148,000	-	148,000	170,134	158,000	153,000	149,000
52620 Meals	1,548	1,350	-	1,350	1,310	1,350	1,350	1,350
	271,542	247,920	-	247,920	262,704	258,020	253,020	249,020
MATERIALS & SUPPLIES								
53010 General Supplies	9,263	10,800	-	10,800	15,000	15,000	15,000	13,000
53120 Propane	275	800	-	800	600	800	800	800
53310 Traffic Control Supplies	17,874	22,200	-	22,200	21,200	22,200	22,200	22,200
53322 Patching Material	42,881	39,100	-	39,100	49,000	40,700	40,700	40,700
53330 Culverts & Drainage	30,513	37,000	-	37,000	32,000	37,000	37,000	37,000

	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>REFUSE COLLECTION & DISPOSAL - 13130</u>								
CONTRACTUAL SERVICES								
52125 Solid Waste/Rec. Collection	333,171	348,143	-	348,143	348,143	356,847	356,847	356,847
52130 Disposal Fees	187,242	224,000	-	224,000	223,194	224,000	224,000	224,000
	520,413	572,143	-	572,143	571,337	580,847	580,847	580,847
MATERIALS & SUPPLIES								
53010 General Supplies	927	1,000	-	1,000	975	1,000	1,000	1,000
	927	1,000	-	1,000	975	1,000	1,000	1,000
TOTAL	521,340	573,143	-	573,143	572,312	581,847	581,847	581,847

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	266,148	279,043	-	279,043	279,043	286,019	286,019	286,019
52138 Removal of Special Waste	5,721	10,000	-	10,000	10,511	11,000	11,000	11,000
52500 Postage	-	100	-	100	100	110	110	110
52525 Promotion	3,541	500	-	500	500	500	500	500
52670 Membership & Dues	40	100	-	100	40	100	100	100
	275,450	289,743	-	289,743	290,194	297,729	297,729	297,729
TOTAL	275,450	289,743	-	289,743	290,194	297,729	297,729	297,729

	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>PUB. WORKS CENT. GARAGE - 13150</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	123,358	141,578	-	141,578	143,503	147,665	147,665	147,665
51030 Salaries, Part-time	17,300	17,302	-	17,302	17,726	17,942	17,942	17,942
51110 Overtime	11,327	10,300	-	10,300	16,000	11,000	11,000	11,000
	151,985	169,180	-	169,180	177,229	176,607	176,607	176,607
EMPLOYEE BENEFITS								
51410 Social Security/FICA	8,262	10,693	-	10,693	11,193	11,164	11,164	11,164
51420 Medicare	1,932	2,500	-	2,500	2,618	2,611	2,611	2,611
51430 Maine PERS	3,375	7,441	-	7,441	4,294	5,730	5,730	5,730
51440 Health Benefit	39,274	43,750	-	43,750	43,750	47,250	47,250	47,250
51490 Deferred Compensation	3,462	3,282	-	3,282	3,305	3,460	3,460	3,460
	56,305	67,666	-	67,666	65,160	70,215	70,215	70,215
CONTRACTUAL SERVICES								
52100 Electricity	12,370	14,300	-	14,300	14,167	14,300	14,300	14,300
52110 Water	2,415	2,300	-	2,300	2,582	2,300	2,300	2,300
52120 Sewer	500	640	-	640	504	640	640	640
52130 Rubbish Disposal	2,279	1,950	-	1,950	1,538	1,950	1,950	1,950
52220 R & M Building	23,945	16,600	-	16,600	19,000	18,960	18,960	15,960
52240 R & M Vehicles	274,307	228,600	-	228,600	320,000	235,000	231,800	231,800
52260 R & M Equipment	6,086	5,400	-	5,400	5,386	6,420	6,420	6,420
52264 R & M Radios	978	2,300	-	2,300	2,437	2,300	2,300	2,300
52640 Training	613	925	-	925	500	925	925	925
	323,493	273,015	-	273,015	366,114	282,795	279,595	276,595
MATERIALS & SUPPLIES								
53010 General Supplies	2,724	2,520	-	2,520	2,885	2,520	2,520	2,520
53020 Office Supplies	567	1,480	-	1,480	1,381	1,480	1,480	1,480
53125 Natural Gas	16,514	16,500	-	16,500	25,500	24,000	24,000	24,000
53150 Janitorial Supplies	7,301	6,700	-	6,700	5,871	7,400	7,400	7,400

	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>PUB. WORKS CENT. GARAGE - 13150</u>								
<u>(continued)</u>								
53210 Diesel Fuel	114,367	149,940	-	149,940	132,103	149,940	149,940	149,940
53220 Gasoline	21,105	23,943	-	23,943	22,614	23,943	23,943	23,943
53230 Oil & Lubricants	11,437	9,700	-	9,700	11,156	9,700	9,700	9,700
53240 Tires & Tubes	28,760	27,100	-	27,100	24,312	27,100	27,100	27,100
53710 Clothing	3,257	3,520	-	3,520	2,570	3,800	3,800	3,800
53730 Minor Equip & Hand Tools	9,381	10,200	-	10,200	9,908	12,300	10,200	8,000
	215,413	251,603	-	251,603	238,300	262,183	260,083	257,883
PROGRAMS								
55000 Program (from enterprise fund)	(40,000)	(40,000)	-	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
	(40,000)	(40,000)	-	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
CAPITAL OUTLAY								
56200 Capital - Building	-	52,000	-	52,000	45,000	-	-	-
56600 Capital - Equipment	16,589	8,500	-	8,500	9,500	-	-	-
	16,589	60,500	-	60,500	54,500	-	-	-
TOTAL	723,785	781,964	-	781,964	861,303	751,800	746,500	741,300
Central garage maintains all the Public Works equipment and the equipment used at the Landfill.								
Salaries, Full-time:								
			Foreman			53,516	53,516	53,516
			2 Mechanics			93,748	93,748	93,748
			One day calculation			401	401	401
						147,665	147,665	147,665
Part-time - custodian for 20 hrs./wk.						17,942	17,942	17,942
Natural Gas		15,000	therms at	1.60		24,000	24,000	24,000
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	3,389,533	3,688,244	-	3,688,244	3,736,248	3,793,101	3,776,001	3,756,201

	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>GENERAL ASSISTANCE - 14100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	64,085	67,861	-	67,861	68,369	72,412	72,412	72,412
	64,085	67,861	-	67,861	68,369	72,412	72,412	72,412
EMPLOYEE BENEFITS								
51410 Social Security/FICA	4,269	4,375	-	4,375	4,239	4,663	4,663	4,663
51420 Medicare	998	1,023	-	1,023	991	1,091	1,091	1,091
51430 Maine PERS	2,235	3,107	-	3,107	2,980	3,956	3,956	3,956
51440 Health Benefit	16,832	18,750	-	18,750	18,750	20,250	20,250	20,250
	24,334	27,255	-	27,255	26,960	29,960	29,960	29,960
CONTRACTUAL SERVICES								
52100 Electricity	1,230	1,000	-	1,000	1,000	-	-	-
52220 R & M Building	644	-	-	-	-	-	-	-
52260 R & M Equipment	5	475	-	475	475	-	-	-
52320 Office Rental	11,988	9,988	-	9,988	9,988	-	-	-
52500 Postage	25	75	-	75	75	75	75	75
52510 Telephone	1,154	1,300	-	1,300	1,300	-	-	-
52540 Photocopies	80	200	-	200	200	200	200	200
52610 Travel	145	100	-	100	100	100	100	100
52640 Training	190	300	-	300	300	300	300	300
52670 Membership & Dues	60	60	-	60	60	60	60	60
52800 Grants	45,913	60,000	-	60,000	60,000	60,000	60,000	60,000
	61,434	73,498	-	73,498	73,498	60,735	60,735	60,735
MATERIALS & SUPPLIES								
53020 Office Supplies	415	500	-	500	500	500	500	500
53110 Heating Fuel	1,395	992	-	992	900	-	-	-
	1,810	1,492	-	1,492	1,400	500	500	500
TOTAL	151,663	170,106	-	170,106	170,227	163,607	163,607	163,607

	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>GENERAL ASSISTANCE - 14100</u>								
(continued)								
Salaries, Full-time:								
						50,571	50,571	50,571
						37,875	37,875	37,875
						241	241	241
						(16,275)	(16,275)	(16,275)
						72,412	72,412	72,412

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.

HEALTH & SOC. SERVS. - 14120

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	227	208	-	208	227	230	230	230
	262	244	-	244	263	266	266	266

TOTAL	2,762	2,744	-	2,744	2,763	2,766	2,766	2,766
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The Health Officer is responsible under Maine Statutes for the reporting, prevention and suppression of disease and all conditions dangerous to health. The Deputy Fire Chief serves as Health Officer and the salary budgeted here is in addition to his salary as Deputy Fire Chief. He investigates health related complaints and inspects premises of victualer's license applicants.

TOTAL HUMAN SERVICES	154,425	172,850	-	172,850	172,990	166,373	166,373	166,373
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	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>SCHOOL DEPARTMENT - 14500</u>								
PROGRAMS								
55000 Program	30,958,815	35,570,775	-	35,570,775	35,570,775	36,992,267	36,215,228	35,763,587
TOTAL	30,958,815	35,570,775	-	35,570,775	35,570,775	36,992,267	36,215,228	35,763,587

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, 2013 those payments amounted to \$2,445,000. 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, 2013 those payments were \$2,804,393. An additional \$130,717 was transferred in 2012-13 to a capital project fund to account for repayment of advances made 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:	2012-13 <u>Budget</u>	2012-13 <u>CAFR</u>
Expenditures per School:	31,176,164	31,176,164
Transfers to Capital Projects Recorded as Debt Service	(130,717)	(130,717)
Change in Comp. Absences	(86,632)	(86,632)
Maine PERS Teacher Plan		2,445,000
	30,958,815	30,599,422

TOTAL EDUCATION	30,958,815	35,570,775	-	35,570,775	35,570,775	36,992,267	36,215,228	35,763,587
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	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>RECREATION ADMIN. - 15000</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	275,620	280,657	-	280,657	287,056	291,649	291,649	291,649
51040 Wages, Part-time	17,272	17,812	-	17,812	19,289	23,087	23,087	23,087
51110 Overtime	304	555	-	555	831	645	645	645
	293,196	299,024	-	299,024	307,176	315,381	315,381	315,381
EMPLOYEE BENEFITS								
51410 Social Security/FICA	17,477	18,539	-	18,539	19,045	19,553	19,553	19,553
51420 Medicare	4,087	4,336	-	4,336	4,454	4,573	4,573	4,573
51430 Maine PERS	13,279	18,265	-	18,265	17,634	22,799	22,799	22,799
51440 Health Benefit	56,105	62,500	-	62,500	62,500	67,500	67,500	67,500
	90,948	103,640	-	103,640	103,633	114,425	114,425	114,425
CONTRACTUAL SERVICES								
52090 Prof. Services - Other	255	13,000	-	13,000	13,000	-	-	-
52260 R & M Equipment	1,632	2,150	-	2,150	1,750	4,450	4,450	4,450
52500 Postage	1,164	1,400	-	1,400	1,100	1,485	1,485	1,485
52510 Telephone	3,634	3,500	-	3,500	3,500	3,600	3,600	3,600
52520 Advertising	-	300	-	300	300	300	300	300
52530 Printing	2,164	500	-	500	2,825	2,100	2,100	2,100
52540 Photocopies	3,584	4,200	-	4,200	3,480	4,275	4,275	4,275
52610 Travel	794	1,000	-	1,000	1,750	3,000	3,000	3,000
52640 Training	240	300	-	300	300	300	300	300
52661 Background Checks	-	200	-	200	-	200	200	200
52670 Membership & Dues	800	900	-	900	900	900	900	900
	14,267	27,450	-	27,450	28,905	20,610	20,610	20,610

	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>RECREATION ADMIN. - 15000</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	4,374	3,700	-	3,700	3,500	3,809	3,809	3,809
53030 Computer Supplies	1,137	1,200	-	1,200	1,200	2,000	2,000	2,000
	5,511	4,900	-	4,900	4,700	5,809	5,809	5,809
TOTAL	403,922	435,014	-	435,014	444,414	456,225	456,225	456,225
Salaries, Full-time:								
Director						84,831	84,831	84,831
Deputy Director						63,536	63,536	63,536
Program Assistant						57,943	57,943	57,943
Recreation Admin Registrar						44,043	44,043	44,043
Financial Administrative Assistant						39,663	39,663	39,663
One day calculation						783	783	783
Additional straight time						850	850	850
						291,649	291,649	291,649

	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>REC - BUILDINGS & GROUNDS - 15050</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	217,607	217,366	-	217,366	222,887	226,294	226,294	226,294
51040 Wages, Part-time	79,473	103,645	-	103,645	94,831	107,102	98,230	98,230
51110 Overtime	18,303	18,281	-	18,281	21,459	19,205	19,205	19,205
	315,383	339,292	-	339,292	339,177	352,601	343,729	343,729
EMPLOYEE BENEFITS								
51410 Social Security/FICA	17,971	21,036	-	21,036	21,029	21,899	22,899	22,899
51420 Medicare	4,203	4,920	-	4,920	4,918	5,122	5,356	5,356
51430 Maine PERS	11,172	15,341	-	15,341	14,680	19,149	20,407	20,407
51440 Health Benefit	56,105	62,500	-	62,500	62,500	67,500	75,600	75,600
	89,451	103,797	-	103,797	103,127	113,670	124,262	124,262
CONTRACTUAL SERVICES								
52030 Pro. Servs. - Medical	724	680	-	680	449	855	855	855
52090 Pro. Servs. - Other	8,216	2,085	-	2,085	3,620	4,085	4,085	4,085
52100 Electricity	4,786	8,560	-	8,560	6,100	8,330	8,330	8,330
52110 Water	12,052	11,595	-	11,595	6,410	13,445	13,445	13,445
52120 Sewer	3,804	5,725	-	5,725	5,100	6,025	6,025	6,025
52130 Rubbish Removal	16,240	17,802	-	17,802	17,200	18,204	18,204	18,204
52162 Brush & Wood Disposal	755	1,900	-	1,900	650	1,900	1,900	1,900
52220 R & M Building	-	-	4,111	4,111	4,111	-	-	-
52230 R & M Facilities	14,170	21,330	-	21,330	21,330	20,355	20,355	20,355
52240 R & M Vehicle	12,724	9,230	-	9,230	9,230	9,150	9,150	9,150
52260 R & M Equipment	19,863	10,275	-	10,275	9,500	10,325	10,325	10,325
52360 Rental of Equipment	17	355	-	355	-	350	350	350
52510 Telephone	3,095	3,855	-	3,855	3,410	3,600	3,600	3,600
52520 Advertising	190	300	-	300	52	300	300	300
52640 Training	420	435	-	435	200	850	850	850
	97,056	94,127	4,111	98,238	87,362	97,774	97,774	97,774

	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>REC - BUILDINGS & GROUNDS - 15050</u>								
(continued)								
MATERIALS & SUPPLIES								
53010 General Supplies	32,137	35,650	-	35,650	35,650	39,750	35,650	35,650
53062 Publications	-	100	-	100	100	100	100	100
53120 Propane	2,269	3,300	-	3,300	3,400	3,300	3,300	3,300
53150 Janitorial Supplies	2,717	3,000	-	3,000	3,950	-	-	-
53210 Diesel	4,544	5,177	-	5,177	5,645	6,069	6,069	6,069
53220 Gasoline	17,109	20,126	-	20,126	19,750	20,820	20,820	20,820
53520 Plants & Flowers	2,321	2,750	-	2,750	2,750	2,750	2,750	2,750
53710 Clothing	4,440	4,542	-	4,542	4,750	4,920	4,920	4,920
53730 Minor Equip & Hand Tools	1,962	4,235	-	4,235	4,235	17,535	11,085	6,585
	67,499	78,880	-	78,880	80,230	95,244	84,694	80,194
PROGRAMS								
55577 Public Tree Program	15,476	16,900	-	16,900	18,000	17,975	16,975	16,975
	15,476	16,900	-	16,900	18,000	17,975	16,975	16,975
CAPITAL OUTLAY								
56300 Capital - Facilities	11,003	20,000	-	20,000	20,000	36,500	7,900	-
56400 Capital - Vehicles	3,000	5,000	-	5,000	5,000	-	-	-
56600 Capital - Equipment	-	-	-	-	-	15,500	15,500	15,500
	14,003	25,000	-	25,000	25,000	52,000	23,400	15,500
TOTAL	598,868	657,996	4,111	662,107	652,896	729,264	690,834	678,434

	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
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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 were 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						66,851	66,851	66,851
Parks Foreman						52,951	52,951	52,951
Maintenance Workers						105,881	105,881	105,881
One day calculation						611	611	611
						226,294	226,294	226,294

Wages, Part-time:

Maintenance Workers						107,102	123,230	123,230
Credit for Rec Building custodial services						-	(25,000)	(25,000)
						107,102	98,230	98,230

Diesel	1,700	gallons at		3.57		6,069	6,069	6,069
Gasoline	6,000	gallons at		3.47		20,820	20,820	20,820
Propane	750	gallons at		4.40		3,300	3,300	3,300

	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>REC FEDERAL ST BUILDING - 15150</u>								
CONTRACTUAL SERVICES								
52100 Electricity	7,883	6,100	-	6,100	4,850	-	-	-
52110 Water	322	100	-	100	250	-	-	-
52120 Sewer	295	115	-	115	115	-	-	-
52220 R & M Building	12,050	6,025	-	6,025	4,500	-	-	-
	20,550	12,340	-	12,340	9,715	-	-	-
MATERIALS & SUPPLIES								
53125 Natural Gas	5,889	3,500	-	3,500	5,850	-	-	-
	5,889	3,500	-	3,500	5,850	-	-	-
TOTAL	26,439	15,840	-	15,840	15,565	-	-	-
Salaries Full-time:								
		Custodian - 30 hrs./wk.				-	-	-
		One day calculation				-	-	-
						-	-	-
	Natural Gas		therms at	1.60		-	-	-

Beginning with the 2013-14 budget, the costs associated with the two Recreation buildings were 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. The 30 Federal Street Recreation building was closed in November, 2013. The Town expects to sell this building, so nothing is being budgeted for 2014-15.

	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>REC CENTER BUILDING -15250</u>								
PERSONNEL SERVICES								
51040 Wages, Part-time	-	16,000	-	16,000	-	16,128	-	-
	-	16,000	-	16,000	-	16,128	-	-
EMPLOYEE BENEFITS								
51410 Social Security/FICA	-	992	-	992	-	1,000	-	-
51420 Medicare	-	232	-	232	-	234	-	-
51430 Maine PERS	-	-	-	-	-	1,258	-	-
51440 Health Benefit	-	6,250	-	6,250	-	8,100	-	-
51490 Deferred Compensation	-	1,040	-	1,040	-	-	-	-
	-	8,514	-	8,514	-	10,592	-	-
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	-	-	-	-	-	10,000	10,000	-
52100 Electricity	1,024	43,000	-	43,000	9,800	43,000	43,000	40,000
52110 Water	62	1,200	-	1,200	300	1,200	1,200	1,200
52120 Sewer	92	1,300	-	1,300	375	1,300	1,300	1,300
52150 Custodial Services	-	-	-	-	-	-	25,000	25,000
52220 R & M Building	11,893	29,411	-	29,411	43,000	74,449	70,941	54,941
	13,071	74,911	-	74,911	53,475	129,949	151,441	122,441
MATERIALS & SUPPLIES								
53125 Natural Gas	12,261	22,726	-	22,726	28,400	33,056	33,056	33,056
53150 Janitorial Supplies	-	-	-	-	-	4,830	4,830	4,830
	12,261	22,726	-	22,726	28,400	37,886	37,886	37,886
CAPITAL OUTLAY								
56200 Capital - Bldg. Improvements	-	-	-	-	-	50,000	-	-
56600 Capital - Equipment	-	-	-	-	-	7,400	-	-
	-	-	-	-	-	57,400	-	-
TOTAL	25,332	122,151	-	122,151	81,875	251,955	189,327	160,327

	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>REC CENTER BUILDING -15250</u>								
(continued)								
Salaries Full-time:								
Custodian - 30 hrs./wk.						16,128	-	-
						16,128	-	-
Natural Gas		20,660	therms at	1.60		33,056	33,056	33,056

Beginning with the 2013-14 budget, the costs associated with the two Recreation buildings were 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. In November 2013, the Recreation Department moved from the 30 Federal Street Recreation Building to the Recreation Center Building at Brunswick Landing .

	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>TEEN CENTER - 15300</u>								
PROGRAMS								
52800 Grants	5,000	10,000	-	10,000	10,000	10,000	15,000	15,000
	5,000	10,000	-	10,000	10,000	10,000	15,000	15,000
TOTAL	5,000	10,000	-	10,000	10,000	10,000	15,000	15,000

PEOPLE PLUS CENTER - 15310

PROGRAMS								
52220 R & M Building	607	5,000	-	5,000	5,000	5,000	5,000	5,000
52800 Grants	75,000	100,000	-	100,000	100,000	150,000	115,000	110,000
	75,607	105,000	-	105,000	105,000	155,000	120,000	115,000
TOTAL	75,607	105,000	-	105,000	105,000	155,000	120,000	115,000

PUBLIC LIBRARY - 15400

PROGRAMS								
52220 R & M Building	10,385	15,000	4,900	19,900	19,900	20,000	20,000	15,000
52800 Grants	1,177,405	1,200,000	-	1,200,000	1,200,000	1,293,268	1,265,000	1,270,000
TOTAL	1,187,790	1,215,000	4,900	1,219,900	1,219,900	1,313,268	1,285,000	1,285,000

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	2,322,958	2,561,001	9,011	2,570,012	2,529,650	2,915,712	2,756,386	2,709,986
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	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>COUNTY TAX - 16000</u>								
52900 Assessment	1,183,264	1,249,487	-	1,249,487	1,249,487	1,333,350	1,333,350	1,333,350
TOTAL COUNTY TAX	1,183,264	1,249,487	-	1,249,487	1,249,487	1,333,350	1,333,350	1,333,350

PROMOTION AND DEVELOPMENT - 17000

55702 Memorial Day	-	5,500	(5,500)	-	-	5,500	5,500	5,500
55703 July 4th	-	500	-	500	700	500	500	500
55704 MCOG	30,417	31,758	-	31,758	31,758	31,758	30,417	30,417
55705 Pejepscot Historical Society	2,600	2,500	-	2,500	2,600	3,000	3,000	3,000
55708 Brunswick Downtown Association	90,000	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	5,000	5,000	5,000
55711 Maine State Music Theater	3,500	3,500	-	3,500	3,500	3,500	3,500	3,500
55712 Growstown School	133	500	-	500	200	500	500	500
55713 Town Commons	191	1,500	-	1,500	1,500	1,500	1,500	1,500
55714 Coastal Trans	16,500	20,000	-	20,000	20,000	30,000	25,000	25,000
TOTAL	147,841	160,258	(5,500)	154,758	154,758	171,258	164,917	164,917

ADDITIONAL SCHOOL ASST. - 17010

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

CEMETERY CARE - 17020

55000 Program	2,000	3,000	-	3,000	2,500	3,000	3,000	3,000
TOTAL	2,000	3,000	-	3,000	2,500	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.

	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>SALARY, WAGE & BENEFITS RESERVE - 17030</u>								
51995 Salary and Wage Reserve	(83,820)	68,000	-	68,000	-	68,000	30,000	9,000
51499 Benefits Reserve	-	-	-	-	-	-	-	-
TOTAL	(83,820)	68,000	-	68,000	-	68,000	30,000	9,000
<u>LONGFELLOW SCHOOL - 17051</u>								
55000 Program	45,430	-	-	-	-	-	-	-
TOTAL	45,430	-	-	-	-	-	-	-
<u>SCHOOL MASTER PLAN - 17052</u>								
55000 Program	159,973	-	14,527	14,527	14,527	-	-	-
TOTAL	159,973	-	14,527	14,527	14,527	-	-	-
TOTAL UNCLASSIFIED	281,424	241,258	9,027	250,285	181,785	252,258	207,917	186,917

	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>DEBT SERVICE</u>								
2003 HIGH SCHOOL REFUNDING BONDS - 18010								
52710 Principal	900,000	785,000	-	785,000	785,000	-	-	-
Less School Portion	(900,000)	(785,000)	-	(785,000)	(785,000)	-	-	-
52720 Interest	45,475	13,738	-	13,738	13,738	-	-	-
Less School Portion	(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	68,000	60,000	-	60,000	60,000	52,000	52,000	52,000
	268,000	260,000	-	260,000	260,000	252,000	252,000	252,000
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	79,250	68,150	-	68,150	68,150	57,050	57,050	57,050
Less School Portion	(17,920)	(12,800)	-	(12,800)	(12,800)	(7,680)	(7,680)	(7,680)
Less TIF Portion	(15,320)	(13,900)	-	(13,900)	(13,900)	(12,480)	(12,480)	(12,480)
	274,010	269,450	-	269,450	269,450	264,890	264,890	264,890
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	511,885	489,924	-	489,924	489,924	468,462	468,462	468,462
Less School Portion	(511,885)	(489,924)	-	(489,924)	(489,924)	(468,462)	(468,462)	(468,462)
	-	-	-	-	-	-	-	-
POLICE STATION BOND - 18040								
52710 Principal	-	275,000	-	275,000	275,000	275,000	275,000	275,000
52720 Interest	-	119,448	-	119,448	112,912	130,625	130,625	130,625
	-	394,448	-	394,448	387,912	405,625	405,625	405,625
TOTAL DEBT SERVICE	542,010	923,898	-	923,898	917,362	922,515	922,515	922,515
TOTAL EXPENDITURES	49,795,360	56,170,556	61,897	56,232,453	55,996,503	58,873,910	57,588,166	56,951,683

	2012-13 Actual	(as amended) 2013-14 Adopted	2013-14 Adjustments	2013-14 Available	2013-14 Est Expended	2014-15 Department	2014-15 Manager	2014-15 Council
<u>OTHER GENERAL FUND USES</u>								
<u>Transfers to Other Funds</u>								
59210 Special Revenue - Municipal	5,500	-	5,500	5,500	5,500	-	-	-
59400 Capital Projects - Municipal	2,702,710	1,195,975	950,000	2,145,975	2,145,975	1,643,860	1,243,860	903,860
59410 Capital Projects - Education	130,717	-	-	-	-	-	-	-
59620 Enterprise Funds	250,000	240,000	-	240,000	240,000	265,000	244,000	244,000
TOTAL	3,088,927	1,435,975	955,500	2,391,475	2,391,475	1,908,860	1,487,860	1,147,860
Special Revenue - Municipal	Indicates transfers for grants and other activities accounted for in Special Revenue Funds.							
Memorial Day fund	-	-	5,500	5,500	-	-	-	-
	-	-	5,500	5,500	-	-	-	-
Capital Projects - Municipal:	Indicates the General Fund transfers to certain Capital Projects. See Capital Budget.							
Sidewalk Program	-	-	-	-	-	50,000	-	-
Street Resurfacing Program	450,000	513,000	-	513,000	513,000	675,000	625,000	530,000
Street Reconstruction Prog	200,000	-	-	-	-	300,000	-	-
Other Road Reconstruction	400,000	-	-	-	-	-	-	-
Fire Vehicle Replacement	-	100,000	-	100,000	100,000	102,000	102,000	30,000
Police Vehicle Replacement	-	101,975	-	101,975	101,975	138,440	138,440	106,440
PW Equipment Replacement	305,000	376,000	-	376,000	376,000	327,420	327,420	227,420
P&R Vehicle Replacement	30,000	105,000	-	105,000	105,000	51,000	51,000	10,000
Other Projects	1,307,830	-	950,000	950,000	950,000	-	-	-
	2,692,830	1,195,975	950,000	2,145,975	2,145,975	1,643,860	1,243,860	903,860
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	50,000	40,000	-	40,000	40,000	65,000	44,000	44,000
	250,000	240,000	-	240,000	240,000	265,000	244,000	244,000
GRAND TOTALS	52,884,287	57,606,531	1,017,397	58,623,928	58,387,978	60,782,769	59,076,026	58,099,543

TOWN OF BRUNSWICK, MAINE

CAPITAL BUDGET

**For the Fiscal Year
July 1, 2014 - June 30, 2015**

**Town of Brunswick, Maine
Capital Budget
Municipal Budget for July 1, 2014 - June 30, 2015**

	2012-13 Actual	2013-14 Council Approved	2013-14 Supplemental	2013-14 Final	2014-15 Manager Proposed	2014-15 Council Approved
From General Fund Balance:						
<i>General Government</i>						
Voting Machines	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ -
McLellan Building Planning	-	50,000		50,000		
McLellan Building Construction			950,000	950,000		
<i>Public Works</i>						
College Street Planning	37,000					
College Street Construction	500,000					
Union St Storm Sewer Planning	-	50,000		50,000		
<i>Community Partners</i>						
Library HVAC Upgrades	15,000					
<i>Police Department</i>						
Communications/Dispatch	115,250					
Telecommunications	-	50,000		50,000		
<i>School Department</i>						
School Facilities Master Plan	174,500					
BHS Fire Alarm System	-	145,000		145,000		
<i>Parks & Recreation</i>						
Bike Pedestrian Bridge	130,000					
Water St Boat Landing	-	70,000		70,000		
Building 211 improvements		100,000		100,000		
<i>Vehicle Replacement</i>						
Fire Vehicle Replacement	345,850	-	-	-	-	-
Use of Fund Balance	1,382,600	465,000	950,000	1,415,000	-	-

	2012-13 Actual	2013-14 Council Approved	2013-14 Supplemental	2013-14 Final	2014-15 Manager Proposed	2014-15 Council Approved
From Reserves:						
<i>Bridge Replacement Funds</i>						
Bike Pedestrian Bridge	350,000					
<i>Downtown Reserve</i>						
Downtown Raised Crosswalks	100,000					
Downtown Streets & Sidewalks	148,000					
<i>LRAP Funds</i>						
Stanwood Street Turn Lane	100,000					
<i>Industrial Park Fund</i>						
Crosswalk Lights (Safe Routes to School)					25,000	25,000
Telecommunications					50,000	50,000
Recreation Boiler Building Roof					50,000	50,000
Androscoggin Bike Path Design (Match)						20,000
Recreation Building Roof (partial)	-	-	-	-	-	16,000
Use of Reserves	698,000	-	-	-	125,000	161,000
From Municipal Revenues:						
<i>Streets and Sidewalks</i>						
Street Resurfacing Program	450,000	600,000		513,000	625,000	530,000
Sidewalk Program	-	-	-	-	-	-
Street Reconstruction Prog	200,000	-	-	-	-	-
Other Road Reconstruction	400,000	-	-	-	-	-
<i>Vehicle Replacement</i>						
Fire Vehicle Replacement	-	100,000	-	100,000	102,000	30,000
Police Vehicle Replacement	-	135,725	-	135,725	138,440	106,440
PW Equipment Replacement	305,000	376,000	-	376,000	327,420	227,420
P&R Vehicle Replacement	30,000	105,000	-	105,000	51,000	10,000
Municipal Revenues	1,385,000	1,316,725	-	1,229,725	1,243,860	903,860
TOTALS	3,465,600	1,781,725	950,000	2,644,725	1,368,860	1,064,860

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

Street	Location	To	Proposed		Approved	
			Length (l.f.)	Est Cost	Length (l.f.)	Est Cost
Bunganuc Road	Woodside Rd to 1,950'W Woodside		1,950	\$ 52,000	1,950	\$ 52,000
Woodside Road	Bunganuc Rd North to 600'N Larrabee		2,440	70,000	2,440	70,000
Columbia Avenue	Spring St to Barrows St (top course)		1,300	64,000	1,300	64,000
Belmont Street	Maine St to Spring St		920	28,000	920	28,000
Oakland Street	Belmont St to Columbia Ave		360	11,000	360	11,000
Greenwood Road	Durham Rd to Industrial Parkway		3,350	95,000	-	-
Magean Street	Maine St to Barrows St		1,710	58,000	1,710	58,000
Harpwell Road	College St to Garrison St		1,750	85,000	1,750	85,000
River Road	Pleasant St North 800 ft		880	44,000	880	44,000
Wildwood Drive	Route 24 to Aspen Dr		960	32,000	960	32,000
Durham Road	Hacker Rd to Town Line		2,436	68,000	2,436	68,000
Pavement Inspector				6,000		6,000
Milling Transverse Joints/Tack/Contingency			-	12,000	-	12,000
			18,056	\$ 625,000	14,706	\$ 530,000
			3.42	miles	2.79	miles



TOWN OF BRUNSWICK, MAINE

MUNICIPAL BUDGET 2014-15

Statistical Section

<i>Comparative Balance Sheets – Five Years (GAAP basis)</i>	<i>90</i>
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Town of Brunswick, Maine
Comparative Balance Sheets
For the General Fund - GAAP Basis
As of June 30,

<u>ASSETS</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Cash & Investments	17,376,206	21,724,381	20,952,423	21,193,010	20,257,711
Taxes Receivable	603,174	752,364	706,276	706,866	821,285
Tax Liens & Acquired Property	146,249	154,593	178,530	245,769	264,646
Accounts Receivable	505,275	696,414	595,162	623,447	974,337
Due From Other Funds	341,144	-	-	-	-
Advances to Other Funds	2,653,201	2,053,201	2,685,795	495,297	450,580
Other	16,101	30,054	42,429	23,925	55,570
TOTAL ASSETS	21,641,350	25,411,007	25,160,615	23,288,314	22,824,129
<u>LIABILITIES</u>					
Accounts Payable	671,662	790,947	407,950	638,737	490,519
Accrued Payroll	2,634,945	2,810,979	2,783,560	2,580,995	2,661,617
Due to Other Funds	-	1,606,269	1,319,431	875,669	1,112,709
Other	121,445	325,795	232,678	256,645	260,509
TOTAL LIABILITIES	3,428,052	5,533,990	4,743,619	4,352,046	4,525,354
<u>DEFERRED INFLOWS</u>					
Deferred Property Taxes	445,584	479,514	529,804	631,311	577,813
Deferred Revenues	108,123	121,066	92,958	196,662	208,347
TOTAL DEFERRED INFLOWS	553,707	600,580	622,762	827,973	786,160
<u>FUND BALANCES</u>					
Non-spendable	2,669,302	2,083,255	2,720,061	519,222	506,150
Restricted	7,436,868	8,082,597	7,551,309	6,573,147	5,179,656
Assigned	608,524	1,626,364	1,014,339	1,987,354	1,824,835
Unassigned	6,944,897	7,484,221	8,508,525	9,028,572	10,001,974
TOTAL FUND BALANCE	17,659,591	19,276,437	19,794,234	18,108,295	17,512,615
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	21,641,350	25,411,007	25,160,615	23,288,314	22,824,129

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,

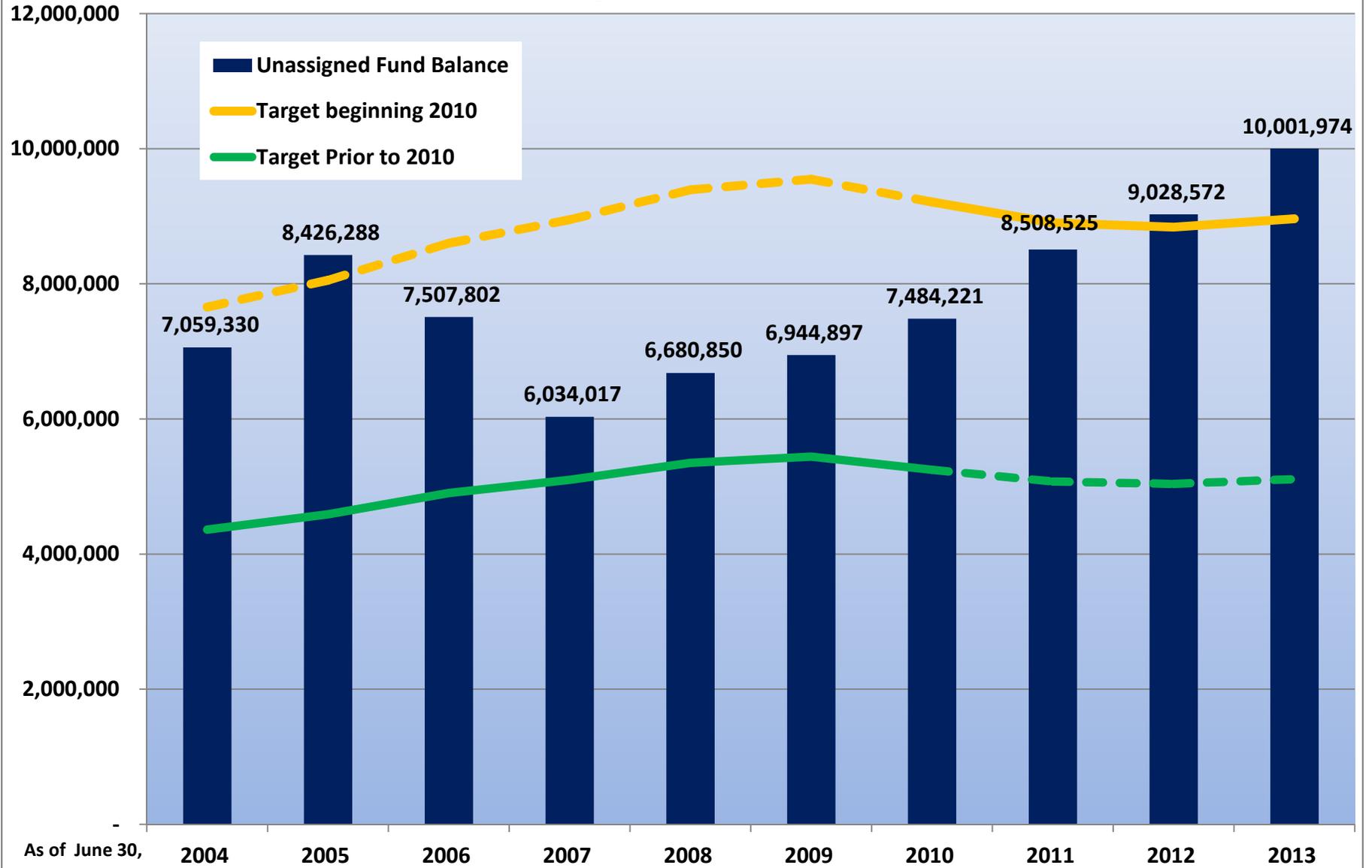
<u>REVENUES</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Taxes	31,435,749	31,593,993	32,014,953	33,574,965	36,629,919
Licenses, Fees & Permits	259,430	267,450	337,927	310,181	372,259
Intergovernmental	21,663,707	19,975,317	17,965,819	16,907,852	14,393,862
Charges for Service	2,802,675	2,532,274	2,455,016	1,626,511	1,617,719
Interest on Investments	170,879	53,101	41,388	45,402	19,177
Other	951,563	828,785	583,613	569,691	744,501
TOTAL REVENUES	57,284,003	55,250,920	53,398,716	53,034,602	53,777,437
<u>EXPENDITURES</u>					
General Government	3,381,591	3,252,950	3,218,401	3,223,623	3,281,811
Public Safety	6,956,987	6,955,140	7,089,887	7,258,896	7,681,120
Public Works	3,270,835	3,064,200	3,221,383	3,040,274	3,389,760
Human Services	146,587	134,829	150,281	168,813	154,425
Education	33,300,722	33,078,519	32,012,711	30,310,885	30,599,422
Recreation & Culture	2,278,565	2,228,651	1,989,193	2,163,371	2,322,958
Debt Service	1,784,225	1,714,125	1,618,145	3,466,375	3,346,403
County Tax	1,088,467	1,149,612	1,171,049	1,187,020	1,183,264
Unclassified	308,691	133,725	120,725	296,682	281,424
TOTAL EXPENDITURES	52,516,670	51,711,751	50,591,775	51,115,939	52,240,587
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers In	95,673	447,199	383,402	202,613	956,397
Transfers Out	(2,058,324)	(2,369,522)	(2,672,546)	(3,873,121)	(3,088,927)
Sale of general capital assets	-	-	-	65,906	-
	(1,962,651)	(1,922,323)	(2,289,144)	(3,604,602)	(2,132,530)
EXCESS OF REVENUES AND OTHER SOURCES					
OVER/(UNDER) EXPENDITURES AND OTHER USES	2,804,682	1,616,846	517,797	(1,685,939)	(595,680)
BEGINNING FUND BALANCE	14,854,909	17,659,591	19,276,437	19,794,234	18,108,295
ENDING FUND BALANCE	17,659,591	19,276,437	19,794,234	18,108,295	17,512,615

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

**Town of Brunswick, Maine
General Fund - Fund Balance
Last Ten Fiscal Years**

Fiscal Year Ended	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
General Fund										
Nonspendable										
Long-term loans and advances	\$ -	\$ -	\$ -	\$ 1,162,313	\$ 1,953,201	\$ 2,653,201	\$ 2,053,201	\$ 2,685,795	\$ 495,297	\$ 450,580
Inventories and prepaids	-	-	-	50,509	62,772	16,101	30,054	34,266	23,925	55,570
Restricted										
Education	2,602,521	3,092,244	3,537,917	4,014,296	5,116,194	7,110,084	7,952,876	7,269,640	6,202,796	4,968,986
Municipal purposes	95,420	252,625	409,516	351,058	416,890	326,784	129,721	281,669	370,351	210,670
Assigned	1,264,828	958,378	1,241,798	749,070	625,002	608,524	1,626,364	1,014,339	1,987,354	1,824,835
Unassigned	<u>7,059,330</u>	<u>8,426,288</u>	<u>7,507,802</u>	<u>6,034,017</u>	<u>6,680,850</u>	<u>6,944,897</u>	<u>7,484,221</u>	<u>8,508,525</u>	<u>9,028,572</u>	<u>10,001,974</u>
Total General Fund	<u>\$ 11,022,099</u>	<u>\$ 12,729,535</u>	<u>\$ 12,697,033</u>	<u>\$ 12,361,263</u>	<u>\$ 14,854,909</u>	<u>\$ 17,659,591</u>	<u>\$ 19,276,437</u>	<u>\$ 19,794,234</u>	<u>\$ 18,108,295</u>	<u>\$ 17,512,615</u>
General Fund Revenues	\$ 45,933,098	\$ 48,305,683	\$ 51,605,198	\$ 53,688,754	\$ 56,335,242	\$ 57,284,003	\$ 55,250,920	\$ 53,398,716	\$ 53,034,602	\$ 53,777,437
Unrestricted Fund Balance	8,324,158	9,384,666	8,749,600	6,783,087	7,305,852	7,553,421	9,110,585	9,522,864	11,015,926	11,826,809
As a % of Revenues	18.12%	19.43%	16.95%	12.63%	12.97%	13.19%	16.49%	17.83%	20.77%	21.99%
Unassigned Fund Balance	7,059,330	8,426,288	7,507,802	6,034,017	6,680,850	6,944,897	7,484,221	8,508,525	9,028,572	10,001,974
As a % of Revenues	15.37%	17.44%	14.55%	11.24%	11.86%	12.12%	13.55%	15.93%	17.02%	18.60%
Target Unassigned Balance	7,657,047	8,052,557	8,602,587	8,949,915	9,391,085	9,549,243	9,210,328	8,901,566	8,840,868	8,964,699
Amount Above/(Below) Target	(597,717)	373,731	(1,094,785)	(2,915,898)	(2,710,235)	(2,604,346)	(1,726,107)	(393,041)	187,704	1,037,275
Previous Target (prior to 2010)	4,363,644	4,589,040	4,902,494	5,100,432	5,351,848	5,441,980	5,248,837	5,072,878	5,038,287	5,108,857

Town of Brunswick Unassigned Fund Balance

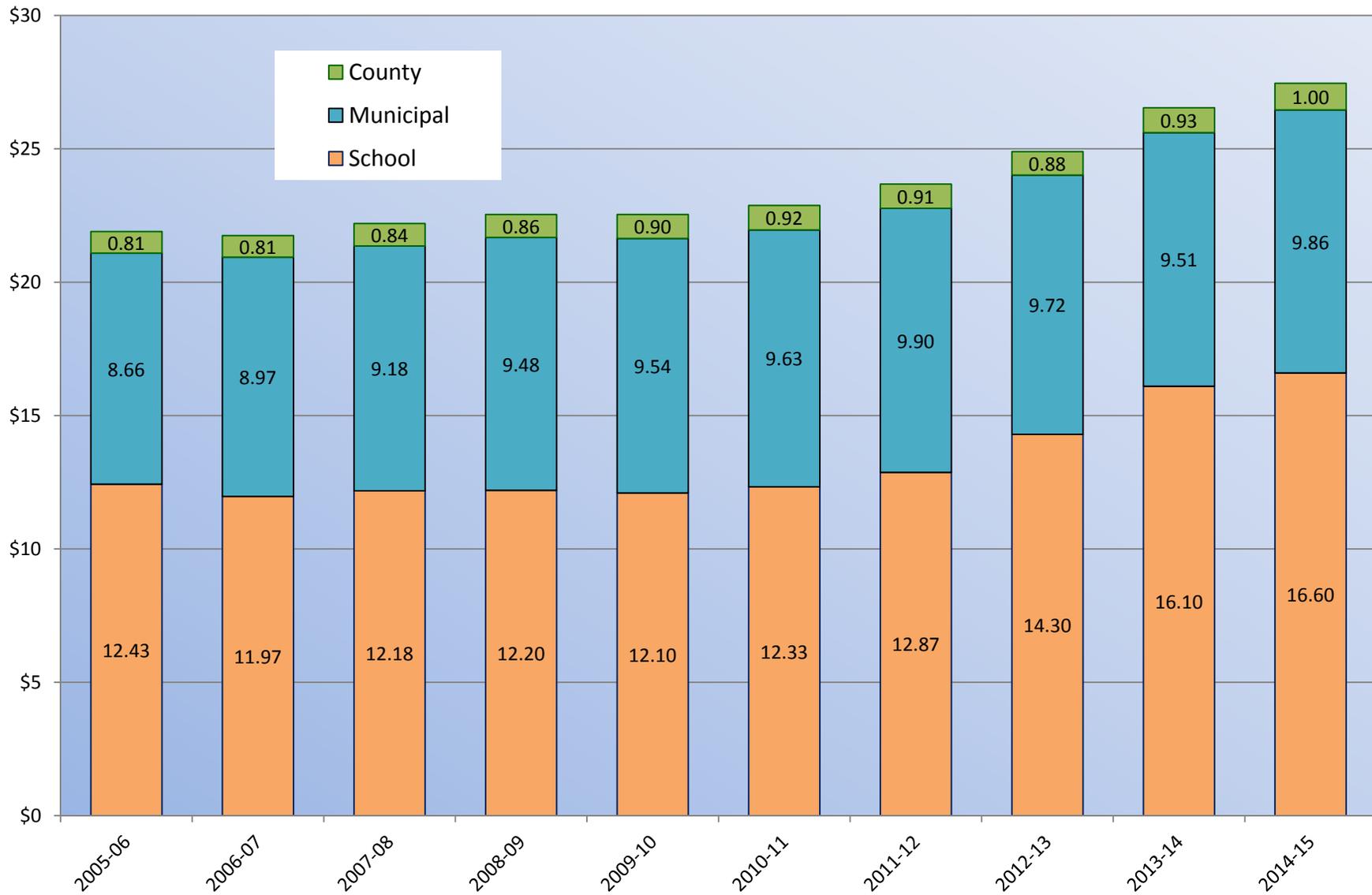


**Town of Brunswick
General Fund Budget Comparisons**

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
<u>Revenues & Other Sources</u>										
Municipal (1)	6,956,364	7,208,018	7,416,534	7,243,274	7,002,879	6,556,863	6,077,468	7,000,478	8,028,880	7,786,476
School (2)	14,576,594	16,699,139	17,486,069	18,090,790	17,982,420	17,561,970	16,542,861	14,363,666	13,957,519	13,538,831
County	0	0	0	0	0	0	0	0	0	0
	21,532,958	23,907,157	24,902,603	25,334,064	24,985,299	24,118,833	22,620,329	21,364,144	21,986,399	21,325,307
	16.96%	11.03%	4.16%	1.73%	-1.38%	-3.47%	-6.21%	-5.55%	2.91%	-3.01%
<u>Expenditures & Other Uses</u>										
Municipal	17,457,390	18,332,118	18,913,513	19,309,424	19,220,104	18,866,939	18,975,178	20,001,238	20,786,269	21,002,606
School	29,662,948	31,538,703	32,734,737	33,620,870	33,471,084	33,319,985	33,301,672	33,491,029	35,570,775	35,763,587
County	977,266	998,732	1,052,971	1,088,467	1,149,612	1,171,049	1,187,020	1,183,264	1,249,487	1,333,350
	48,097,604	50,869,553	52,701,221	54,018,761	53,840,800	53,357,973	53,463,870	54,675,531	57,606,531	58,099,543
	7.47%	5.76%	3.60%	2.50%	-0.33%	-0.90%	0.20%	2.27%	5.36%	0.86%
<u>Net From Property Taxes</u>										
Municipal	10,501,026	11,124,100	11,496,979	12,066,150	12,217,225	12,310,076	12,897,710	13,000,760	12,757,389	13,216,130
School	15,086,354	14,839,564	15,248,668	15,530,080	15,488,664	15,758,015	16,758,811	19,127,363	21,613,256	22,224,756
County	977,266	998,732	1,052,971	1,088,467	1,149,612	1,171,049	1,187,020	1,183,264	1,249,487	1,333,350
	26,564,646	26,962,396	27,798,618	28,684,697	28,855,501	29,239,140	30,843,541	33,311,387	35,620,132	36,774,236
<u>Tax Rate Valuation</u>										
	1,213,270,350	1,239,649,766	1,251,788,160	1,272,613,050	1,280,190,770	1,278,493,030	1,302,514,410	1,337,806,720	1,342,130,049	1,339,192,828
Percent Increase	0.85%	2.17%	0.98%	1.66%	0.60%	-0.13%	1.88%	2.71%	0.32%	-0.22%
<u>Tax Rates (per 1,000)</u>										
Municipal	8.66	8.97	9.18	9.48	9.54	9.63	9.90	9.72	9.51	9.86
School	12.43	11.97	12.18	12.20	12.10	12.33	12.87	14.30	16.10	16.60
County	0.81	0.81	0.84	0.86	0.90	0.92	0.91	0.88	0.93	1.00
	21.90	21.75	22.21	22.54	22.54	22.87	23.68	24.90	26.54	27.46
Percent Increase	-0.01%	-0.66%	2.10%	1.50%	0.00%	1.46%	3.54%	5.15%	6.59%	3.47%
Notes:										
(1) Includes:										
General Municipal Revenue	5,023,485	5,197,250	5,267,353	5,202,947	4,896,103	5,080,699	4,852,413	5,081,229	5,242,994	5,312,462
Allow for Deferred Taxes	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
Allow for Tax Abatements	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)
Other Adjustments	(37,121)	(76,232)	34,181	(162,008)	44,776	(223,348)	(358,445)	(571,751)	3,320	3,343
Use of Fund Balance	250,000	250,000	275,000	275,000	275,000	285,000	140,000	1,000,000	1,000,000	1,000,000
State Rev Sharing & Reserv	1,975,000	2,100,000	2,100,000	2,100,000	1,975,000	1,425,000	1,500,000	1,550,000	1,079,000	1,027,671
Federal Revenue Sharing	0	0	0	0	0	0	0	0	0	0
Other Sources and C. Unit	20,000	12,000	15,000	102,335	87,000	264,512	218,500	216,000	978,566	718,000
	6,956,364	7,208,018	7,416,534	7,243,274	7,002,879	6,556,863	6,077,468	7,000,478	8,028,880	7,786,476
(2) Includes:										
General Education Revenue	13,476,594	15,599,139	16,286,069	16,530,692	16,482,420	14,061,970	13,042,861	10,877,666	11,157,519	10,201,831
Education Balances	1,100,000	1,100,000	1,200,000	1,560,098	1,500,000	3,500,000	3,500,000	3,486,000	2,800,000	3,337,000
	14,576,594	16,699,139	17,486,069	18,090,790	17,982,420	17,561,970	16,542,861	14,363,666	13,957,519	13,538,831

Town of Brunswick Comparative Tax Rates - Ten Years

Mil rate



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