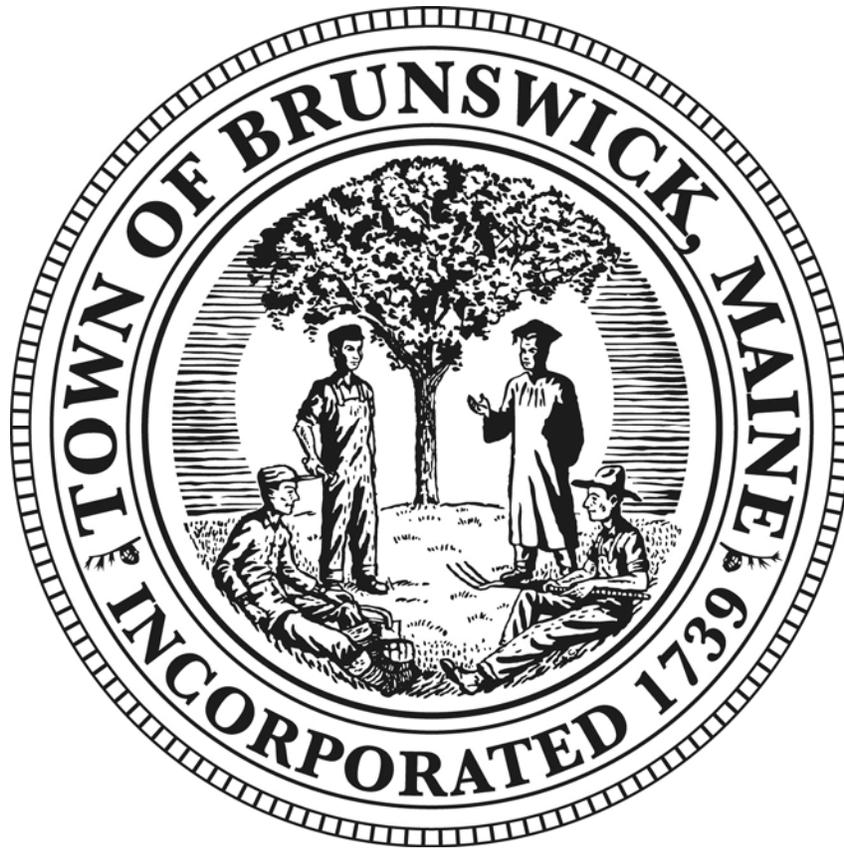


TOWN OF BRUNSWICK, MAINE



MUNICIPAL BUDGET

Adopted
May 28, 2015

For the Fiscal Year
July 1, 2015 - June 30, 2016

Town of Brunswick, Maine
Municipal Budget for July 1, 2015 - June 30, 2016
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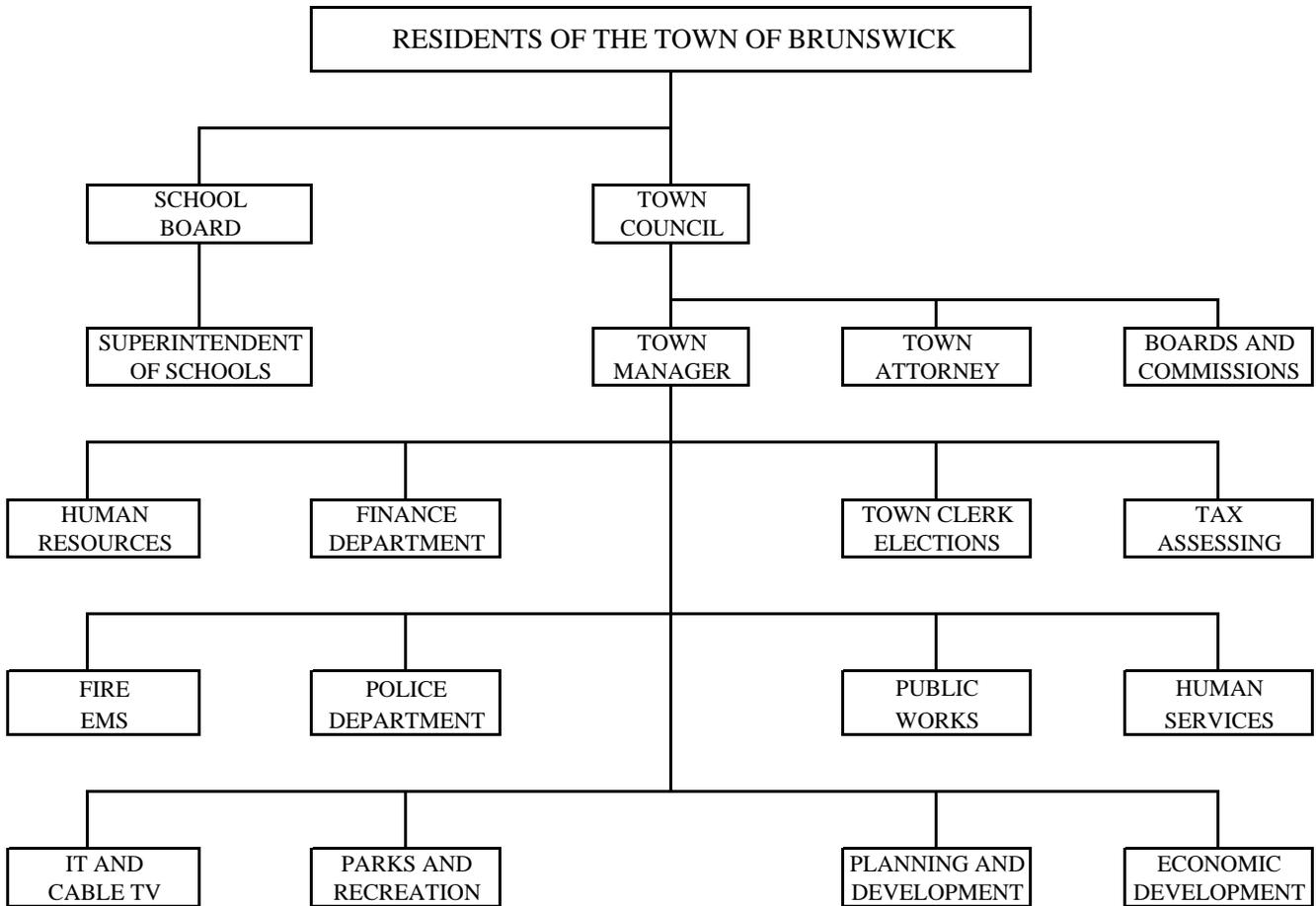
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**Town of Brunswick, Maine
Organizational Chart**



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

Elected Officials

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

Appointed Officials

Town Manager	John S. Eldridge
Town Attorney	Stephen E. F. Langsdorf
Director of Finance	Julia A.C. Henze
Assessor	Cathleen M. Jamison
Town Clerk	Frances M. Smith
Director of Planning and Development	Anna M. Breinich
Fire Chief	Kenneth A. Brilliant
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 2015-16

Summary Financial Information

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**Town of Brunswick, Maine
Revenue, Expenditure and Tax Comparison
Municipal Budget for July 1, 2015 - June 30, 2016**

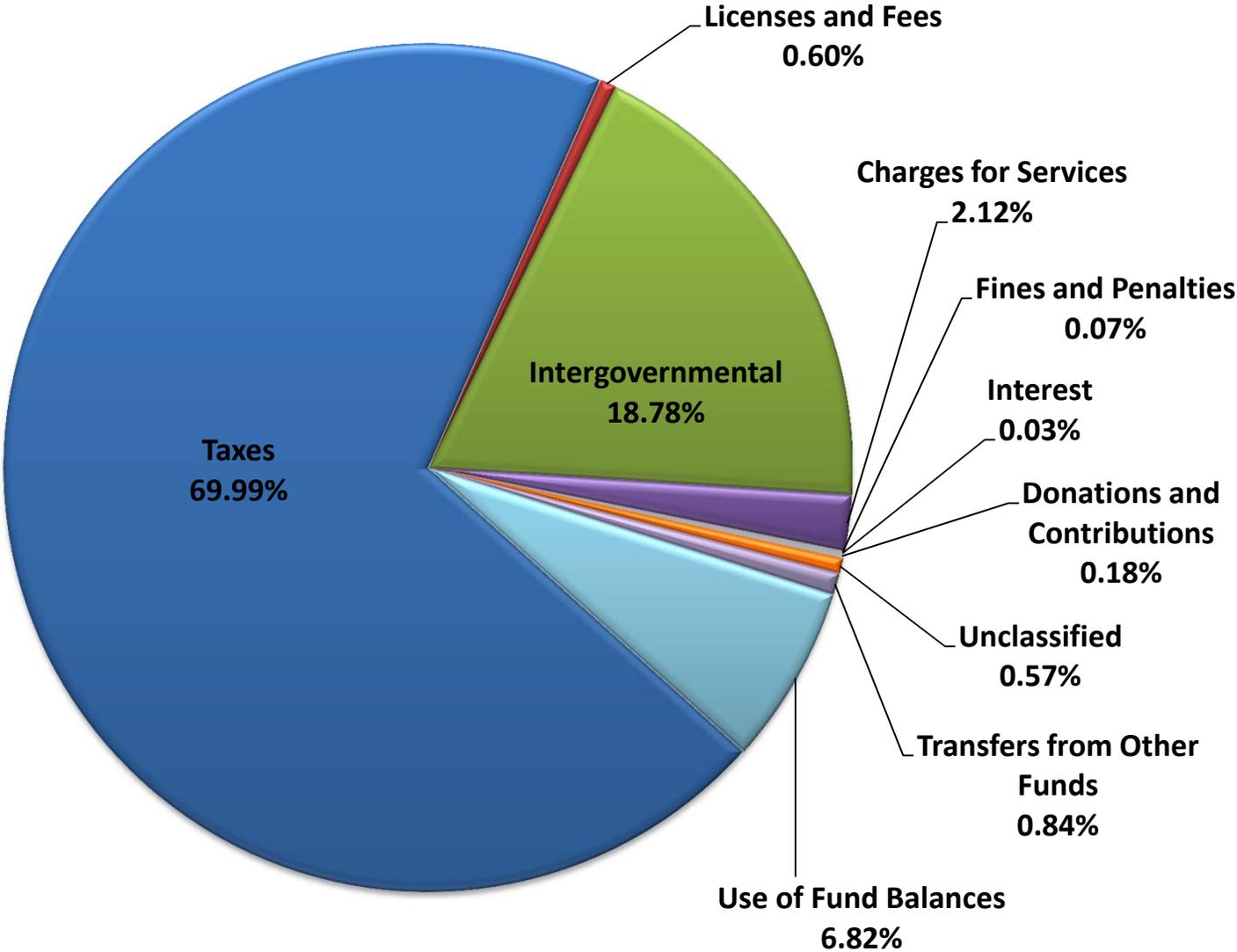
	Adopted 2014-15	Department 2015-16	Manager 2015-16	Council 2015-16	Council Increase (Decrease)	Council Increase (Decrease)	
<u>Revenues & Other Sources</u>							
Municipal (1)	7,307,107	7,513,248	7,489,384	7,563,468	256,361	3.51%	
School (2)	13,538,831	13,208,190	13,208,190	13,208,190	(330,641)	(2.44%)	
County	0	0	0	0	0	0.00%	
	20,845,938	20,721,438	20,697,574	20,771,658	(74,280)	(0.36%)	
<u>Expenditures & Other Uses</u>							
Municipal	21,002,606	22,621,041	21,840,789	21,710,589	707,983	3.37%	
School	35,763,587	36,585,855	36,585,855	36,525,855	762,268	2.13%	
County	1,333,350	1,360,042	1,360,042	1,360,042	26,692	2.00%	
	58,099,543	60,566,938	59,786,686	59,596,486	1,496,943	2.58%	
<u>Net From Property Taxes</u>							
Municipal	13,695,499	15,107,793	14,351,405	14,147,121	451,622	3.30%	
School	22,224,756	23,377,665	23,377,665	23,317,665	1,092,909	4.92%	
County	1,333,350	1,360,042	1,360,042	1,360,042	26,692	2.00%	
	37,253,605	39,845,500	39,089,112	38,824,828	1,571,223	4.22%	
<u>Tax Rate Valuation</u>	1,359,620,623	1,359,620,623	1,359,620,623	1,369,033,367	9,412,744	0.69%	
<u>Tax Rates (per 1,000)</u>							
Municipal	10.07	11.11	10.56	10.32	0.25	2.48%	0.91%
School	16.35	17.19	17.19	17.03	0.68	4.16%	2.48%
County	0.98	1.00	1.00	0.99	0.01	1.02%	0.04%
	27.40	29.31	28.75	28.36	0.96	3.50%	3.50%

	Adopted 2014-15	Department 2015-16	Manager 2015-16	Council 2015-16	Council Increase (Decrease)	Council Increase (Decrease)
<u>Property Tax Revenue Calculation</u>						
Taxable Valuation (Net of Homestead & BETE)	1,329,031,900	1,329,031,900	1,329,031,900	1,335,653,317	6,621,417	0.50%
Tax Rate per (1,000)	27.40	29.31	28.75	28.36	0.96	3.50%
Property Tax Commitment	36,415,474	38,953,925	38,209,667	37,878,193	1,462,719	4.02%
<u>Homestead Reimbursement Calculation</u>						
Homestead Exempt Value	30,985,100	30,985,100	30,985,100	31,160,100	175,000	0.56%
Homestead Reimbursement %	50.00%	50.00%	50.00%	50.00%	0	0.00%
Homestead Reimbursement	424,496	454,087	445,411	441,839	17,343	4.09%
<u>BETE Reimbursement</u>						
BETE Value	28,619,600	28,619,600	28,619,600	35,600,000	6,980,400	24.39%
BETE Reimbursement %	52.75%	52.75%	52.75%	50.00%	(0)	(5.21%)
BETE Reimbursement	413,653	442,488	434,034	504,796	91,143	22.03%
Total From Property Taxes	37,253,623	39,850,500	39,089,112	38,824,828	1,571,205	4.22%
Notes:						
(1) Includes:						
General Municipal Revenues	5,312,462	5,201,310	5,325,310	5,375,310	62,848	1.18%
Allowance for Deferred Taxes	(200,000)	(200,000)	(200,000)	(200,000)	0	0.00%
Allowance for Tax Abatements	(75,000)	(75,000)	(75,000)	(75,000)	0	0.00%
Supplemental Taxes	0	0	0	0	0	0.00%
Other Adjustments	(476,026)	(1,216)	920	4	476,030	(100.00%)
Use of Fund Balance	1,000,000	1,000,000	825,000	825,000	(175,000)	(17.50%)
State Revenue Sharing & Balance	1,027,671	1,088,154	1,113,154	1,138,154	110,483	10.75%
Other Sources	718,000	500,000	500,000	500,000	(218,000)	(30.36%)
	7,307,107	7,513,248	7,489,384	7,563,468	256,361	3.51%
(2) Includes:						
General Education Revenues	10,201,831	10,021,081	10,021,081	10,021,081	(180,750)	(1.77%)
Education Balances	3,337,000	3,187,109	3,187,109	3,187,109	(149,891)	(4.49%)
	13,538,831	13,208,190	13,208,190	13,208,190	(330,641)	(2.44%)

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>	<u>2016</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	38,549,832
Other Taxes	2,762,000	2,598,000	2,659,000	2,779,000	2,924,000	3,048,000	3,103,000	3,159,500
Licenses, Fees & Permits	268,647	216,075	255,857	329,352	281,367	302,512	323,512	360,350
Intergovernmental - Municipal	2,270,500	2,034,000	1,675,000	1,716,500	1,751,788	1,356,264	1,272,071	1,363,554
Intergovernmental - Education	15,388,692	15,318,711	13,248,542	12,534,761	10,482,354	10,871,108	9,946,831	9,826,081
Charges for Service - Municipal	1,392,800	1,450,578	1,570,872	980,861	1,097,524	1,179,368	1,185,600	1,160,960
Charges for Service - Education	1,057,000	935,000	638,928	433,600	220,812	166,411	137,000	102,000
Fines & Penalties	21,700	30,450	28,400	22,800	16,150	28,500	28,750	41,800
Interest on Investments	275,000	150,000	100,000	100,000	100,000	50,000	40,000	20,000
Donations & Contributions	73,335	75,000	125,000	140,000	140,000	115,000	109,000	109,000
Other	297,300	445,710	391,070	308,400	394,900	342,350	346,200	341,300
Total	52,054,663	51,878,800	49,433,461	49,555,370	49,873,531	52,807,965	52,994,543	55,034,377
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	500,000
Use of Balances - Municipal	375,000	450,000	285,000	190,000	1,100,000	1,020,000	1,050,000	875,000
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	3,187,109
Total	1,964,098	1,962,000	3,924,512	3,908,500	4,802,000	4,798,566	5,105,000	4,562,109
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	59,596,486
Expenditures								
General Government	3,714,262	3,534,290	3,387,375	3,273,446	3,408,627	3,542,300	3,606,148	3,753,660
Public Safety	7,111,287	7,267,578	7,260,540	7,644,182	8,055,290	8,220,743	8,506,606	8,722,397
Public Works	3,317,752	3,331,613	3,284,817	3,416,619	3,622,322	3,688,244	3,756,201	3,794,741
Human Services	150,428	146,884	149,226	151,549	169,439	172,850	166,373	182,760
Education	33,620,870	33,471,084	33,319,985	33,301,672	33,491,029	35,570,775	35,763,587	36,525,855
Recreation & Culture	2,332,055	2,331,078	2,035,623	2,191,333	2,358,992	2,561,001	2,709,986	2,771,373
Debt Service	652,000	628,000	284,000	558,643	542,010	923,898	922,515	899,505
County Tax	1,088,467	1,149,612	1,171,049	1,187,020	1,183,264	1,249,487	1,333,350	1,360,042
Unclassified	401,640	265,661	201,358	194,758	209,558	241,258	186,917	217,917
Total	52,388,761	52,125,800	51,093,973	51,919,222	53,040,531	56,170,556	56,951,683	58,228,250
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	1,174,236
Transfers Out to Enterprise	60,000	120,000	205,000	205,000	250,000	240,000	244,000	194,000
Total	1,630,000	1,715,000	2,264,000	1,544,648	1,635,000	1,435,975	1,147,860	1,368,236
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	59,596,486

**Town of Brunswick
2015-16 Budget
Revenues by Source**



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

	2013-14 Actual	2014-15 Budget	2014-15 Adjustments	2014-15 Adjusted	2014-15 Estimated	2015-16 Department	2015-16 Manager	2015-16 Council
<u>Taxes</u>								
Real and personal property	35,239,994	36,502,579	-	36,502,579	37,061,000	39,569,284	38,815,032	38,549,832
Interest on delinquent taxes	78,027	87,000	-	87,000	83,000	78,000	78,000	78,000
Tax lien costs	14,706	12,000	-	12,000	14,000	13,000	13,000	13,000
Payment in lieu of taxes	207,243	150,000	-	150,000	197,000	175,000	175,000	175,000
Auto Excise Tax	2,920,776	2,825,000	-	2,825,000	2,825,000	2,825,000	2,840,000	2,865,000
Watercraft Excise Tax	25,976	25,000	-	25,000	25,000	25,000	25,000	25,000
Aircraft Excise Tax	3,596	4,000	-	4,000	3,500	3,500	3,500	3,500
	38,490,318	39,605,579	-	39,605,579	40,208,500	42,688,784	41,949,532	41,709,332
<u>Licenses and Fees</u>								
Finance department	12,350	10,000	-	10,000	12,635	11,000	11,000	12,500
Codes enforcement	248,522	184,000	-	184,000	208,000	191,000	191,000	201,000
Town clerk	121,376	113,412	-	113,412	113,787	114,800	114,800	115,250
Planning & development	13,383	15,000	-	15,000	20,000	20,000	20,000	22,500
Fire department	520	500	-	500	450	500	500	500
Police department	1,160	600	-	600	600	600	600	600
Public works	2,048	-	-	-	-	-	8,000	8,000
	399,359	323,512	-	323,512	355,472	337,900	345,900	360,350
<u>Intergovernmental</u>								
State Revenue Sharing	1,069,677	977,671	-	977,671	977,671	1,088,154	1,088,154	1,088,154
Public Safety	31,425	15,000	-	15,000	30,147	15,000	15,000	15,000
Public Works	214,392	214,000	-	214,000	197,188	195,000	195,000	195,000
Other Municipal	72,859	65,400	-	65,400	67,600	65,400	65,400	65,400
Education Subsidy	10,477,217	9,946,831	-	9,946,831	9,946,831	9,826,081	9,826,081	9,826,081
	11,865,570	11,218,902	-	11,218,902	11,219,437	11,189,635	11,189,635	11,189,635

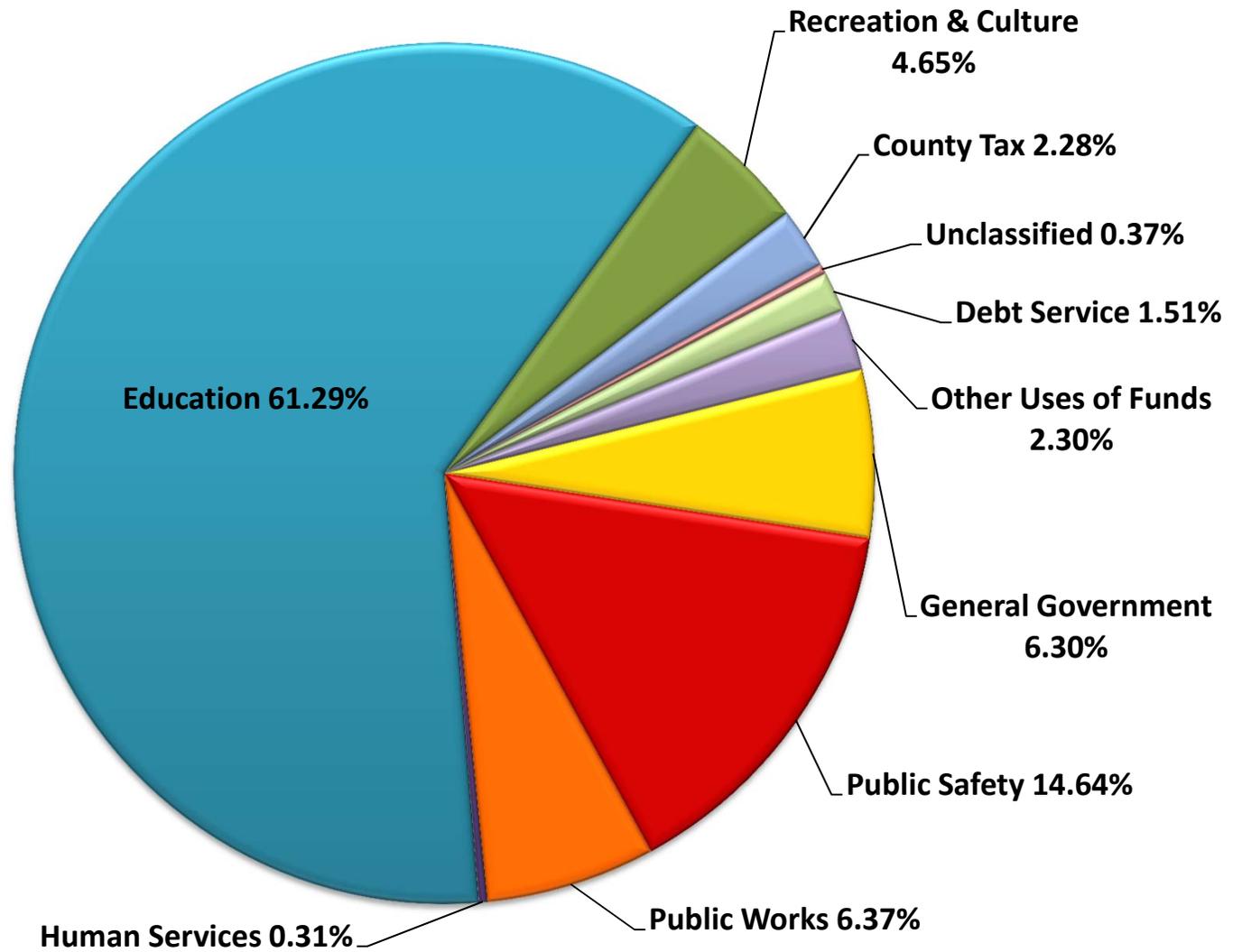
**Town of Brunswick, Maine
Revenue Budget - Summary**

	2013-14 Actual	2014-15 Budget	2014-15 Adjustments	2014-15 Adjusted	2014-15 Estimated	2015-16 Department	2015-16 Manager	2015-16 Council
<u>Charges for Services</u>								
Auto registration	53,006	50,000	-	50,000	50,000	50,000	47,000	47,000
Boat, ATV, snowmobile registration	1,572	1,500	-	1,500	1,500	1,500	1,500	1,500
Property Rental	600	-	-	-	1,200	1,200	1,200	1,200
Emergency medical services	828,206	875,000	-	875,000	840,000	850,000	845,000	845,000
Fire department	630	1,000	-	1,000	600	1,000	1,000	1,000
Police department	91,653	91,600	-	91,600	94,600	94,500	94,500	96,500
Dispatch services	139,405	141,500	-	141,500	141,500	143,760	143,760	143,760
Recycling	26,190	25,000	-	25,000	25,000	25,000	25,000	25,000
Education - tuition, transportation	232,367	137,000	-	137,000	137,000	102,000	102,000	102,000
	1,373,629	1,322,600	-	1,322,600	1,291,400	1,268,960	1,260,960	1,262,960
<u>Fines and Penalties</u>								
Town clerk	6,475	6,250	-	6,250	6,250	6,500	6,500	10,000
Fire department	2,750	1,000	-	1,000	800	1,000	1,000	1,000
Police department	30,286	21,500	-	21,500	32,103	30,800	30,800	30,800
	39,511	28,750	-	28,750	39,153	38,300	38,300	41,800
<u>Interest</u>								
Interest earned	13,687	40,000	-	40,000	12,000	20,000	20,000	20,000
	13,687	40,000	-	40,000	12,000	20,000	20,000	20,000
<u>Donations and Contributions</u>								
From BDC	75,000	94,000	-	94,000	94,000	-	94,000	94,000
From MRRA - for Economic Dev	20,833	-	-	-	-	-	-	-
From MRRA - for MCOG dues	15,000	15,000	-	15,000	15,000	15,000	15,000	15,000
	110,833	109,000	-	109,000	109,000	15,000	109,000	109,000

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

	2013-14 Actual	2014-15 Budget	2014-15 Adjustments	2014-15 Adjusted	2014-15 Estimated	2015-16 Department	2015-16 Manager	2015-16 Council
<u>Unclassified</u>								
Cable TV franchise fees	240,218	225,000	-	225,000	240,000	225,000	225,000	225,000
Municipal miscellaneous	82,277	3,200	-	3,200	8,333	3,250	18,250	23,300
Education miscellaneous	179,406	118,000	-	118,000	118,000	93,000	93,000	93,000
Other	23,680	-	-	-	1,324	-	-	-
	525,581	346,200	-	346,200	367,657	321,250	336,250	341,300
<u>Other Sources</u>								
Sale of assets	319,640	8,000	-	8,000	-	-	-	-
Transfers from other funds	704,265	710,000	-	710,000	710,000	500,000	500,000	500,000
	1,023,905	718,000	-	718,000	710,000	500,000	500,000	500,000
<u>Use of Fund Balances</u>								
Unassigned Fund Balance	-	1,000,000	200,000	1,200,000	-	1,000,000	825,000	825,000
Encumbrances	-	-	70,852	70,852	-	-	-	-
State Revenue Sharing Balance	-	50,000	-	50,000	50,000	-	25,000	50,000
Restricted Fund Balances - Education	-	3,337,000	-	3,337,000	3,337,000	3,187,109	3,187,109	3,187,109
	-	4,387,000	270,852	4,657,852	3,387,000	4,187,109	4,037,109	4,062,109
Total Revenues, Other Sources and Use of Fund Balances	53,842,393	58,099,543	270,852	58,370,395	57,699,619	60,566,938	59,786,686	59,596,486

**Town of Brunswick
2015-16 Budget
Expenditures by Function**



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

	2013-14 Expended	2014-15 Budget	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>General Government</u>								
Administration	547,180	489,397	-	489,397	606,497	632,769	596,769	583,769
Finance Department	666,380	715,425	-	715,425	672,294	726,121	711,661	710,161
Technology Services	359,797	327,848	-	327,848	334,276	363,164	363,164	363,164
Municipal Officers	99,739	85,615	-	85,615	84,965	85,665	85,665	85,665
Municipal Building 85 Union	71,385	210,720	-	210,720	198,303	239,863	214,863	214,863
Municipal Building 28 Federal	118,077	-	-	-	-	-	-	-
Risk Management	443,350	473,750	-	473,750	445,734	469,057	479,057	479,057
Cable TV	38,007	47,790	-	47,790	52,391	61,298	61,298	61,298
Assessing	261,545	293,660	-	293,660	272,486	317,863	297,863	295,863
Town Clerk & Elections	336,020	362,077	3,400	365,477	356,655	371,265	363,719	363,719
Planning	522,875	490,779	19,725	510,504	488,559	521,195	486,195	480,995
Economic Development	88,637	109,087	-	109,087	108,129	115,106	115,106	115,106
	3,552,992	3,606,148	23,125	3,629,273	3,620,289	3,903,366	3,775,360	3,753,660
<u>Public Safety</u>								
Fire Department	2,947,456	3,104,392	9,350	3,113,742	3,105,121	3,173,991	3,163,491	3,154,491
Central Fire Station	39,112	42,089	3,650	45,739	39,515	59,158	59,158	59,158
Emerson Fire Station	48,382	41,825	-	41,825	45,670	50,328	50,328	49,328
Police Department	3,575,278	3,762,478	-	3,762,478	3,684,598	3,911,670	3,816,175	3,836,175
Emergency Services Dispatch	716,034	777,412	-	777,412	763,871	817,214	812,214	812,214
Police Station Building	65,704	98,020	-	98,020	99,192	101,431	101,431	101,431
Streetlights	186,629	208,000	-	208,000	204,000	211,000	211,000	211,000
Traffic Signals	28,697	31,600	-	31,600	31,600	31,600	31,600	31,600
Fire Suppression (Hydrants)	404,908	438,790	-	438,790	442,996	480,000	465,000	465,000
Emergency Management	800	2,000	-	2,000	1,500	2,000	2,000	2,000
	8,013,000	8,506,606	13,000	8,519,606	8,418,063	8,838,392	8,712,397	8,722,397

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

	2013-14 Expended	2014-15 Budget	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>Public Works</u>								
Administration	414,197	429,111	-	429,111	428,784	447,662	446,577	446,577
General Maintenance	1,538,490	1,706,214	200,000	1,906,214	2,023,135	1,779,022	1,713,865	1,713,865
Refuse Collection & Disposal	584,100	581,847	-	581,847	617,923	611,556	611,556	611,556
Recycling	296,290	297,729	-	297,729	296,813	332,031	298,631	298,631
Central Garage	857,806	741,300	10,200	751,500	828,076	751,122	729,612	724,112
	3,690,883	3,756,201	210,200	3,966,401	4,194,731	3,921,393	3,800,241	3,794,741
<u>Human Services</u>								
General Assistance	166,193	163,607	-	163,607	172,393	169,994	169,994	169,994
Health & Social Services	2,530	2,766	-	2,766	2,766	2,766	2,766	12,766
	168,723	166,373	-	166,373	175,159	172,760	172,760	182,760
<u>Education</u>								
School Department	32,785,354	35,763,587	-	35,763,587	35,763,587	36,585,855	36,585,855	36,525,855
	32,785,354	35,763,587	-	35,763,587	35,763,587	36,585,855	36,585,855	36,525,855
<u>Recreation & Culture</u>								
Recreation Administration	432,006	456,225	10,000	466,225	462,153	471,952	459,700	439,700
Buildings & Grounds Maintenance	623,213	678,434	-	678,434	675,694	755,003	699,391	699,391
Federal St Building	15,012	-	-	-	-	-	-	-
Recreation Building	77,751	160,327	-	160,327	150,491	220,782	188,982	173,982
Teen Center	10,000	15,000	-	15,000	15,000	15,000	15,000	15,000
People Plus Center	104,630	115,000	-	115,000	112,500	150,000	118,300	118,300
Curtis Memorial Library	1,227,926	1,285,000	-	1,285,000	1,282,500	1,374,735	1,325,000	1,325,000
	2,490,538	2,709,986	10,000	2,719,986	2,698,338	2,987,472	2,806,373	2,771,373

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

	2013-14 Expended	2014-15 Budget	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>County Tax</u>	1,249,487	1,333,350	-	1,333,350	1,333,350	1,360,042	1,360,042	1,360,042
	1,249,487	1,333,350	-	1,333,350	1,333,350	1,360,042	1,360,042	1,360,042
<u>Unclassified</u>								
Promotion & Development	151,899	164,917	(5,500)	159,417	164,917	184,917	169,917	161,917
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	3,000	3,000	3,000	3,000
Salary, Wage & Benefits Reserve	(126,903)	9,000	-	9,000	(120,000)	75,000	43,000	43,000
School Master Plan	-	-	14,527	14,527	14,527	-	-	-
	36,996	186,917	9,027	195,944	72,444	272,917	225,917	217,917
<u>Debt Service</u>								
Principal & Interest Payments	917,362	922,515	-	922,515	922,515	899,505	899,505	899,505
	917,362	922,515	-	922,515	922,515	899,505	899,505	899,505
Total Expenditures	52,905,335	56,951,683	265,352	57,217,035	57,198,476	58,941,702	58,338,450	58,228,250
<u>Other Uses of Funds</u>								
To Other Funds - Special Revenue	5,500	-	5,500	5,500	5,500	-	-	-
To Other Funds - Capital	3,078,941	903,860	-	903,860	903,860	1,381,236	1,254,236	1,174,236
To Other Funds - Enterprise	240,000	244,000	-	244,000	244,000	244,000	194,000	194,000
Total Other Uses	3,324,441	1,147,860	5,500	1,153,360	1,153,360	1,625,236	1,448,236	1,368,236
TOTAL EXPENDITURES & OTHER USES	56,229,776	58,099,543	270,852	58,370,395	58,351,836	60,566,938	59,786,686	59,596,486

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

	2013-14 Expended	2014-15 Budget	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
TOTAL EXPENDITURES & OTHER USES	56,229,776	58,099,543	270,852	58,370,395	58,351,836	60,566,938	59,786,686	59,596,486
Revenues & Other Sources	17,532,722	20,619,293	270,852	20,890,145	19,660,948	19,909,500	19,883,500	19,958,500
Net Before SRS	38,697,054	37,480,250	-	37,480,250	38,690,888	40,657,438	39,903,186	39,637,986
State Revenue Sharing	1,069,677	977,671	-	977,671	977,671	1,088,154	1,088,154	1,088,154
NET REQUIRED FROM PROPERTY TAXES		36,502,579				39,569,284	38,815,032	38,549,832
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		476,026				1,216	(920)	(4)
TOTAL FROM PROPERTY TAXES		37,253,605				39,845,500	39,089,112	38,824,828
TAXABLE VALUATION		1,329,031,900				1,329,031,900	1,329,031,900	1,335,653,317
Plus State Share Homestead		15,492,550				15,492,550	15,492,550	15,580,050
Plus State Share BETE		15,096,173				15,096,173	15,096,173	17,800,000
TAX RATE VALUATION		1,359,620,623				1,359,620,623	1,359,620,623	1,369,033,367
TAX RATE		27.40				29.31	28.75	28.36
						<i>(estimated)</i>	<i>(estimated)</i>	<i>(estimated)</i>
						6.97%	4.93%	3.50%

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

	2013-14 Expended	2014-15 Budget	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
REIMBURSEMENT CALCULATIONS								
Homestead Reimbursement Calculation								
Homestead Exempt Value		30,985,100				30,985,100	30,985,100	31,160,100
Homestead Reimbursement %		50.00%				50.00%	50.00%	50.00%
Homestead Reimbursement		424,496				454,087	445,411	441,850
BETE Reimbursement Calculation								
BETE Exempt Value		28,619,600				28,619,600	28,619,600	35,600,000
BETE Reimbursement %		52.75%				52.75%	52.75%	50.00%
BETE Reimbursement		413,635				442,488	434,034	504,808
Property Tax Commitment		36,415,474				38,948,925	38,209,667	37,878,170



TOWN OF BRUNSWICK, MAINE

MUNICIPAL BUDGET 2015-16

Detailed Financial Information

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

		2013-14	2014-15	2014-15	2014-15	2014-15	2015-16	2015-16	2015-16
		Actual	Adopted	Adjustments	Adjusted	Estimated	Department	Manager	Council
<u>Taxes</u>									
111191-41110	Auto Excise Tax	2,920,776	2,825,000	-	2,825,000	2,825,000	2,825,000	2,840,000	2,865,000
111191-41111	Watercraft Excise Tax	25,976	25,000	-	25,000	25,000	25,000	25,000	25,000
111191-41112	Aircraft Excise Tax	3,596	4,000	-	4,000	3,500	3,500	3,500	3,500
111190-41105	Interest on Taxes	64,692	75,000	-	75,000	65,000	65,000	65,000	65,000
111190-41106	Tax Lien Costs	14,706	12,000	-	12,000	14,000	13,000	13,000	13,000
111190-41107	Tax Lien Interest	13,335	12,000	-	12,000	18,000	13,000	13,000	13,000
111190-41109	Payments In Lieu Of Taxes (PILOT)	207,243	150,000	-	150,000	197,000	175,000	175,000	175,000
		3,250,324	3,103,000	-	3,103,000	3,147,500	3,119,500	3,134,500	3,159,500
<u>Intergovernmental</u>									
131190-43102	State Tax Exemptions	44,294	40,000	-	40,000	40,000	40,000	40,000	40,000
131132-43103	Highway Grant Fund	214,392	214,000	-	214,000	197,188	195,000	195,000	195,000
131192-43106	Snowmobile Receipts	1,589	1,400	-	1,400	1,600	1,400	1,400	1,400
131142-43104	Gen. Asst. Reimbursement	26,976	24,000	-	24,000	26,000	24,000	24,000	24,000
131192-43105	Emergency Preparedness	7,585	-	-	-	11,147	-	-	-
		294,836	279,400	-	279,400	275,935	260,400	260,400	260,400
<u>Administration</u>									
141211-44121	Property Rental	600	-	-	-	1,200	1,200	1,200	1,200
191011-49000	Miscellaneous	260	-	-	-	-	-	-	-
		860	-	-	-	1,200	1,200	1,200	1,200
<u>Finance Department</u>									
121111-42207	Passport Fees	9,350	8,000	-	8,000	10,825	9,500	9,500	9,500
121111-42208	Postage Fees	60	-	-	-	60	-	-	-
121111-42209	Passport Photos	2,940	2,000	-	2,000	1,750	1,500	1,500	3,000
141111-44110	Auto Registration Fees	53,006	50,000	-	50,000	50,000	50,000	47,000	47,000
141111-44111	Boat, ATV, Snowmobile Regs.	1,572	1,500	-	1,500	1,500	1,500	1,500	1,500
191111-49000	Miscellaneous	7,364	1,000	-	1,000	2,500	1,000	1,000	4,000
		74,292	62,500	-	62,500	66,635	63,500	60,500	65,000

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

		2013-14	2014-15	2014-15	2014-15	2014-15	2015-16	2015-16	2015-16
		Actual	Adopted	Adjustments	Adjusted	Estimated	Department	Manager	Council
<u>Codes Enforcement</u>									
121411-42100	Building Permits	191,561	132,500	-	132,500	151,000	135,000	135,000	145,000
121411-42101	Electrical Permits	32,786	31,000	-	31,000	36,500	34,000	34,000	34,000
121411-42102	Plumbing Permits	24,175	20,500	-	20,500	20,500	22,000	22,000	22,000
191411-49000	Miscellaneous	10	-	-	-	-	-	-	-
		248,532	184,000	-	184,000	208,000	191,000	191,000	201,000
<u>Town Clerk</u>									
121611-42200	Hunting & Fishing Licenses	1,161	1,300	-	1,300	1,300	1,100	1,100	1,100
121611-42201	Dog Licenses	2,691	2,502	-	2,502	2,502	2,500	2,500	2,500
121611-42202	Vital Statistics	51,159	45,000	-	45,000	45,000	50,000	50,000	50,000
121611-42203	General Licenses	23,188	24,250	-	24,250	24,250	21,270	21,270	21,270
121611-42204	Victualer Licenses	20,950	20,675	-	20,675	20,675	18,250	18,250	18,250
121611-42205	Shellfish Licenses	17,000	15,175	-	15,175	15,175	16,950	16,950	17,400
121611-42206	Neutered/Spayed Dog License	4,882	4,510	-	4,510	4,510	4,730	4,730	4,730
121611-42208	Postage Fees	345	-	-	-	375	-	-	-
151621-45103	Unlicensed Dogs	6,475	6,250	-	6,250	6,250	6,500	6,500	10,000
191611-49000	Miscellaneous	1,549	1,250	-	1,250	1,250	1,250	1,250	1,300
		129,400	120,912	-	120,912	121,287	122,550	122,550	126,550
<u>Planning Department</u>									
121911-42300	Planning Fees	13,383	15,000	-	15,000	20,000	20,000	20,000	22,500
191911-49000	Miscellaneous	182	150	-	150	425	200	200	200
		13,565	15,150	-	15,150	20,425	20,200	20,200	22,700

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

	2013-14	2014-15	2014-15	2014-15	2014-15	2015-16	2015-16	2015-16
	Actual	Adopted	Adjustments	Adjusted	Estimated	Department	Manager	Council
<u>Fire Department</u>								
122121-42400	Fire Code Permits	520	500	-	500	450	500	500
142121-44155	Ambulance Service Fees	828,206	875,000	-	875,000	840,000	850,000	845,000
142121-44166	Special Detail, Fire	630	1,000	-	1,000	600	1,000	1,000
152121-45104	Fire False Alarms	2,450	1,000	-	1,000	800	1,000	1,000
152121-45107	Fire Code Violation Fines	300	-	-	-	-	-	-
131122-43505	Emergency Mgmt Planning Grant	20,585	15,000	-	15,000	19,000	15,000	15,000
131122-43506	SAFER Grant	3,255	-	-	-	-	-	-
192121-49000	Miscellaneous	775	800	-	800	1,200	800	5,800
		856,721	893,300	-	893,300	862,050	868,300	868,300
<u>Police Department</u>								
122221-42500	Concealed Weapons Permits	1,160	600	-	600	600	600	600
142221-44161	Witness Fees	4,174	3,000	-	3,000	3,000	3,000	3,000
142221-44162	Police Reports	3,037	3,600	-	3,600	3,600	4,500	4,500
142221-44163	School Resource Officer	80,000	84,000	-	84,000	84,000	86,000	86,000
142221-44165	Special Details	4,442	1,000	-	1,000	4,000	1,000	3,000
152221-45100	Ordinance Fines	1,057	600	-	600	600	600	600
152221-45101	Parking Violations	27,944	20,000	-	20,000	30,000	30,000	30,000
152221-45102	Leash Law Receipts	225	600	-	600	100	100	100
152221-45105	False Alarm Fines	20	300	-	300	100	100	100
152221-45106	Restitution	1,040	-	-	-	1,303	-	-
192221-49000	Miscellaneous	61,298	-	-	-	2,958	-	10,000
142221-44167	Dispatch Services Fees	139,405	141,500	-	141,500	141,500	143,760	143,760
		323,802	255,200	-	255,200	271,761	269,660	279,660

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

		2013-14	2014-15	2014-15	2014-15	2014-15	2015-16	2015-16	2015-16
		Actual	Adopted	Adjustments	Adjusted	Estimated	Department	Manager	Council
<u>Public Works Department</u>									
123131-42600	Opening Permits	2,048	-	-	-	-	-	8,000	8,000
143431-44175	Solid Waste Recycling	26,190	25,000	-	25,000	25,000	25,000	25,000	25,000
193131-49000	Miscellaneous	9,199	-	-	-	-	-	-	2,000
		37,437	25,000	-	25,000	25,000	25,000	33,000	35,000
<u>General Assistance</u>									
194141-49103	General Assistance Recovery	-	-	-	-	1,324	-	-	-
		-	-	-	-	1,324	-	-	-
<u>Parks and Recreation</u>									
195051-49000	Recreation Misc.	1,640	-	-	-	-	-	-	-
		1,640	-	-	-	-	-	-	-
<u>Unclassified</u>									
191192-49100	CATV Fees	240,218	225,000	-	225,000	240,000	225,000	225,000	225,000
161193-46100	Interest on General Funds	13,687	40,000	-	40,000	12,000	20,000	20,000	20,000
191111-49106	Workers Comp. Proceeds	11,342	-	-	-	-	-	-	-
191111-49104	P & C Reimbursement	9,283	-	-	-	-	-	-	-
191111-49105	Postage & Handling	3,055	-	-	-	-	-	-	-
171952-47000	From BDC	75,000	94,000	-	94,000	94,000	-	94,000	94,000
171952-47001	From MRRA - for Economic Dev	20,833	-	-	-	-	-	-	-
171952-47001	From MRRA - for MCOG dues	15,000	15,000	-	15,000	15,000	15,000	15,000	15,000
		388,418	374,000	-	374,000	361,000	260,000	354,000	354,000
	TOTAL MUNICIPAL REVENUE	5,619,827	5,312,462	-	5,312,462	5,362,117	5,201,310	5,325,310	5,375,310

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

		2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Adjusted	2014-15 Estimated	2015-16 Department	2015-16 Manager	2015-16 Council
<u>Education Revenues</u>									
134546-43120	State School Subsidy	10,477,217	9,946,831	-	9,946,831	9,946,831	9,826,081	9,826,081	9,826,081
144545-44100	Tuition, etc.	232,367	137,000	-	137,000	137,000	102,000	102,000	102,000
194545-49000	Miscellaneous	179,406	118,000	-	118,000	118,000	93,000	93,000	93,000
	TOTAL EDUCATION REVENUE	10,888,990	10,201,831	-	10,201,831	10,201,831	10,021,081	10,021,081	10,021,081
	TOTAL REVENUES	16,508,817	15,514,293	-	15,514,293	15,563,948	15,222,391	15,346,391	15,396,391
<u>Other Sources</u>									
191194-49150	Sale of General Assets	301,765	-	-	-	-	-	-	-
192294-49153	Sale of Vehicles - Police	12,375	8,000	-	8,000	-	-	-	-
192194-49151	Sale of Vehicles - Fire	1,500	-	-	-	-	-	-	-
193194-49154	Sale of Vehicles - Public Works	4,000	-	-	-	-	-	-	-
199980-48099	From Other Funds	254,415	-	-	-	-	-	-	-
199980-48100	Other Road Reconstruction Fund	174,850	510,000	-	510,000	510,000	500,000	500,000	500,000
199980-48101	Industrial Park Fund	275,000	200,000	-	200,000	200,000	-	-	-
	TOTAL OTHER SOURCES	1,023,905	718,000	-	718,000	710,000	500,000	500,000	500,000

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

		2013-14	2014-15	2014-15	2014-15	2014-15	2015-16	2015-16	2015-16
		Actual	Adopted	Adjustments	Adjusted	Estimated	Department	Manager	Council
<u>Use of General Fund Balances</u>									
181100-48000	Unassigned Fund Balance	-	1,000,000	200,000	1,200,000	-	1,000,000	825,000	825,000
181100-48000	Encumbrances	-	-	70,852	70,852	-	-	-	-
181100-48001	State Revenue Sharing Balance	-	50,000	-	50,000	50,000	-	25,000	50,000
181100-48003	Allocation for School Buses	-	185,000	-	185,000	185,000	-	-	-
184500-48004	Restricted Fund Balance - Education	-	2,810,000	-	2,810,000	2,810,000	3,067,309	3,067,309	3,067,309
184500-48005	Restricted - School Bond Proceeds	-	342,000	-	342,000	342,000	119,800	119,800	119,800
	TOTAL USE OF BALANCES	-	4,387,000	270,852	4,657,852	3,387,000	4,187,109	4,037,109	4,062,109
	TOTAL REVS. O.S. & BALS.	17,532,722	20,619,293	270,852	20,890,145	19,660,948	19,909,500	19,883,500	19,958,500
<u>State Revenue Sharing</u>									
131192-43101	Revenue Sharing	1,069,677	977,671	-	977,671	977,671	1,088,154	1,088,154	1,088,154
111190-41101	Property Taxes	35,518,624	37,253,605	-	37,253,605	37,186,000	39,845,500	39,089,112	38,824,828
111190-41103	Decrease/(Increase) in Deferred Tax	(135,699)	(200,000)	-	(200,000)	(100,000)	(200,000)	(200,000)	(200,000)
111190-41104	Tax Abatements	(142,931)	(75,000)	-	(75,000)	(25,000)	(75,000)	(75,000)	(75,000)
111190-41199	Other	-	(476,026)	-	(476,026)	-	(1,216)	920	4
	Subtotal	35,239,994	36,502,579	-	36,502,579	37,061,000	39,569,284	38,815,032	38,549,832
	TOTAL	53,842,393	58,099,543	270,852	58,370,395	57,699,619	60,566,938	59,786,686	59,596,486

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

	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>ADMINISTRATION - 11000</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	286,193	247,803	-	247,803	245,095	272,279	272,279	272,279
51040 Wages, Part-time	1,104	500	-	500	-	500	500	500
51110 Overtime	-	500	-	500	-	500	500	500
	287,297	248,803	-	248,803	245,095	273,279	273,279	273,279
EMPLOYEE BENEFITS								
51410 Social Security/FICA	17,866	16,961	-	16,961	15,883	18,015	18,015	18,015
51420 Medicare	4,263	3,967	-	3,967	3,715	4,213	4,213	4,213
51430 Maine PERS	13,542	20,577	-	20,577	19,115	24,322	24,322	24,322
51440 Health Benefit	50,000	54,000	-	54,000	54,000	56,000	56,000	56,000
51490 Deferred Compensation	8,855	6,589	-	6,589	11,089	13,965	13,965	13,965
	94,526	102,094	-	102,094	103,802	116,515	116,515	116,515
CONTRACTUAL SERVICES								
52021 Legal Services-Discretionary	84,409	36,000	-	36,000	168,000	163,200	127,200	115,200
52022 Legal Services-Cases	41,795	60,000	-	60,000	35,000	35,000	35,000	35,000
52030 Pro Servs - Medical	3,015	4,000	-	4,000	3,600	4,000	4,000	4,000
52090 Pro Servs - Other	8,225	10,000	-	10,000	22,000	10,000	10,000	9,000
52500 Postage	221	300	-	300	250	300	300	300
52510 Telephone	2,420	2,500	-	2,500	2,030	2,220	2,220	2,220
52520 Advertising	2,676	3,250	-	3,250	2,500	2,700	2,700	2,700
52530 Printing	776	500	-	500	400	500	500	500
52540 Photocopies	1,821	2,000	-	2,000	1,750	1,800	1,800	1,800
52610 Travel	420	200	-	200	500	400	400	400
52640 Training	2,679	3,000	-	3,000	2,500	5,000	5,000	5,000
52660 Personnel Testing	364	750	-	750	650	750	750	750
52661 Background Checks	719	1,000	-	1,000	800	1,000	1,000	1,000
52670 Membership & Dues	1,733	1,750	-	1,750	1,920	1,970	1,970	1,970
	151,273	125,250	-	125,250	241,900	228,840	192,840	179,840

	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>ADMINISTRATION - 11000</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	1,331	1,000	-	1,000	3,000	1,200	1,200	1,200
	1,331	1,000	-	1,000	3,000	1,200	1,200	1,200
PROGRAMS								
51460 Life Insurance (Retirees)	8,139	8,000	-	8,000	8,100	8,160	8,160	8,160
51465 Medical/Dep Care	4,303	4,000	-	4,000	4,300	4,475	4,475	4,475
55105 Personnel Board	311	250	-	250	300	300	300	300
	12,753	12,250	-	12,250	12,700	12,935	12,935	12,935
TOTAL	547,180	489,397	-	489,397	606,497	632,769	596,769	583,769

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

Salaries, Full-time:

Town Manager						112,000	112,000	112,000
Administrative Assistant						51,736	51,736	51,736
Human Resources Manager						62,068	62,068	62,068
Administrative Floater						44,949	44,949	44,949
Two day calculation						1,526	1,526	1,526
						272,279	272,279	272,279
Training:								
ICMA						2,500	2,500	2,500
MMA						100	100	100
Human Resources						300	300	300
GFOA						2,000	2,000	2,000
Miscellaneous						100	100	100
						5,000	5,000	5,000
Membership and Dues include:								
ICMA, MTCMA, PMA, Human Resource Management						1,970	1,970	1,970

	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>FINANCE DEPARTMENT - 11100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	425,241	447,660	-	447,660	392,886	432,212	432,212	432,212
51040 Wages, Part-time	4,358	-	-	-	6,700	4,000	2,000	2,000
51110 Overtime	1,786	1,000	-	1,000	1,250	1,000	1,000	1,000
	431,385	448,660	-	448,660	400,836	437,212	435,212	435,212
EMPLOYEE BENEFITS								
51410 Social Security/FICA	26,520	28,990	-	28,990	25,107	27,965	27,965	27,965
51420 Medicare	6,202	6,780	-	6,780	5,872	6,540	6,540	6,540
51430 Maine PERS	22,196	30,504	-	30,504	29,783	33,140	33,140	33,140
51440 Health Benefit	98,476	108,000	-	108,000	108,000	112,000	112,000	112,000
51490 Deferred Compensation	3,581	3,570	-	3,570	3,570	3,651	3,651	3,651
	156,975	177,844	-	177,844	172,332	183,296	183,296	183,296
CONTRACTUAL SERVICES								
52015 Banking Services	69	10,000	-	10,000	17,824	17,832	14,832	14,832
52090 Pro Servs - Other	1,549	1,870	-	1,870	2,318	1,750	1,750	1,750
52260 R & M Equipment	4,051	3,656	-	3,656	3,550	4,003	4,003	4,003
52360 Equipment Rental	1,050	1,050	-	1,050	1,050	1,103	1,103	1,103
52500 Postage	25,109	27,993	-	27,993	27,874	27,993	19,833	19,833
52510 Telephone	2,819	3,000	-	3,000	2,793	3,000	3,000	3,000
52530 Printing	14,816	10,778	-	10,778	14,273	16,187	14,887	14,887
52540 Photocopies	5,654	3,500	-	3,500	4,556	4,620	4,620	4,620
52610 Travel	303	1,000	-	1,000	525	1,000	1,000	1,000
52640 Training	2,665	6,500	-	6,500	5,530	8,750	8,750	7,250
52670 Membership & Dues	1,179	1,515	-	1,515	584	1,190	1,190	1,190
52870 Licenses	2,990	3,100	-	3,100	3,190	3,250	3,250	3,250
52871 Filing Fees	-	500	-	500	-	500	500	500
52880 Registry of Deeds	7,287	9,880	-	9,880	10,104	9,880	9,880	9,880
	69,541	84,342	-	84,342	94,171	101,058	88,598	87,098

	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>FINANCE DEPARTMENT - 11100</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	6,404	2,500	-	2,500	3,054	2,500	2,500	2,500
53030 Computer Supplies	684	324	-	324	1,178	300	300	300
53062 Publications	1,391	1,755	-	1,755	723	1,755	1,755	1,755
	8,479	4,579	-	4,579	4,955	4,555	4,555	4,555
TOTAL	666,380	715,425	-	715,425	672,294	726,121	711,661	710,161

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

Salaries, Full-time:

Finance Director	84,430	84,430	84,430
Deputy Director	59,908	59,908	59,908
Accounting Asst.	57,584	57,584	57,584
Accounting Asst.	57,584	57,584	57,584
Office Manager - Tax	60,299	60,299	60,299
Assistant Tax Collector	42,808	42,808	42,808
Assistant Tax Collector	38,582	38,582	38,582
Assistant Tax Collector	34,352	34,352	34,352
Two day calculation	2,455	2,455	2,455
From Enterprise Fund	(5,790)	(5,790)	(5,790)
	432,212	432,212	432,212

	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>TECHNOLOGY SERVICES - 11150</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	52,804	57,632	-	57,632	58,146	60,115	60,115	60,115
	52,804	57,632	-	57,632	58,146	60,115	60,115	60,115
EMPLOYEE BENEFITS								
51410 Social Security/FICA	3,013	3,596	-	3,596	3,335	3,749	3,749	3,749
51420 Medicare	704	841	-	841	780	877	877	877
51430 Maine PERS	3,199	4,495	-	4,495	4,363	5,350	5,350	5,350
51440 Health Benefit	12,500	13,500	-	13,500	13,500	14,000	14,000	14,000
	19,416	22,432	-	22,432	21,978	23,976	23,976	23,976
CONTRACTUAL SERVICES								
52070 Computer Services	84,833	82,959	-	82,959	82,959	85,209	85,209	85,209
52139 Computer Disposal	-	300	-	300	300	300	300	300
52260 R&M Equipment	1,597	6,000	-	6,000	6,000	6,000	6,000	6,000
52510 Telephone	5,472	480	-	480	360	480	480	480
52516 Internet Services	35,562	33,225	-	33,225	39,319	38,822	38,822	38,822
52610 Travel	-	500	-	500	500	500	500	500
52640 Training	-	2,500	-	2,500	-	2,500	2,500	2,500
52670 Membership/Dues	150	400	-	400	-	400	400	400
52870 Licenses	74,021	76,620	-	76,620	79,791	90,962	90,962	90,962
	201,635	202,984	-	202,984	209,229	225,173	225,173	225,173

	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>TECHNOLOGY SERVICES - 11150</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	-	200	-	200	323	350	350	350
53030 Computer Supplies	35,955	23,000	-	23,000	23,000	23,950	23,950	23,950
	35,955	23,200	-	23,200	23,323	24,300	24,300	24,300
CAPITAL								
56600 Capital Equipment	49,987	21,600	-	21,600	21,600	29,600	29,600	29,600
	49,987	21,600	-	21,600	21,600	29,600	29,600	29,600
TOTAL	359,797	327,848	-	327,848	334,276	363,164	363,164	363,164

This account funds general information technology costs of the Town.

Salaries Full-time:

IT/Cable Manager	59,772	59,772	59,772
Two day calculation	343	343	343
	60,115	60,115	60,115

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

	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 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	33,750	35,000	-	35,000	36,000	35,000	35,000	35,000
52090 Pro Servs - Other	1,286	1,750	-	1,750	1,500	1,750	1,750	1,750
52330 Rental of Facilities	18,881	-	-	-	-	-	-	-
52520 Advertising	2,224	2,500	-	2,500	2,000	2,500	2,500	2,500
52540 Photocopies	2,892	2,000	-	2,000	2,800	2,500	2,500	2,500
52640 Training	-	2,700	-	2,700	500	2,000	2,000	2,000
52670 Membership & Dues	19,301	20,000	-	20,000	20,000	20,000	20,000	20,000
	78,334	63,950	-	63,950	62,800	63,750	63,750	63,750
MATERIALS & SUPPLIES								
53010 General Supplies	1,490	1,750	-	1,750	2,250	2,000	2,000	2,000
	1,490	1,750	-	1,750	2,250	2,000	2,000	2,000
TOTAL	99,739	85,615	-	85,615	84,965	85,665	85,665	85,665

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.

	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>TOWN HALL 85 UNION ST - 11210</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	11,788	47,106	-	47,106	47,498	48,128	48,128	48,128
51110 Overtime	5,067	7,000	-	7,000	10,175	7,000	7,000	7,000
	16,855	54,106	-	54,106	57,673	55,128	55,128	55,128
EMPLOYEE BENEFITS								
51410 Social Security/FICA	943	3,377	-	3,377	3,315	3,440	3,440	3,440
51420 Medicare	221	790	-	790	775	805	805	805
51430 Maine PERS	1,038	4,220	-	4,220	4,205	4,906	4,906	4,906
51440 Health Benefit	3,125	13,500	-	13,500	13,500	14,000	14,000	14,000
	5,327	21,887	-	21,887	21,795	23,151	23,151	23,151
CONTRACTUAL SERVICES								
52090 Professional Services	410	7,500	-	7,500	10,525	10,650	10,650	10,650
52100 Electricity	32,046	85,000	-	85,000	70,000	72,000	72,000	72,000
52110 Water	700	2,449	-	2,449	1,950	2,000	2,000	2,000
52120 Sewer	141	1,724	-	1,724	600	800	800	800
52130 Rubbish Disposal	15	1,464	-	1,464	1,475	1,584	1,584	1,584
52150 Custodial Services	-	5,650	-	5,650	5,400	5,650	5,650	5,650
52220 R & M Building	7,297	15,250	-	15,250	17,000	53,625	28,625	28,625
52260 R & M Equipment	-	1,000	-	1,000	450	500	500	500
52510 Telephone	1,271	360	-	360	2,305	2,325	2,325	2,325
52610 Travel	120	1,000	-	1,000	1,150	1,200	1,200	1,200
52640 Training	-	250	-	250	-	250	250	250
	42,000	121,647	-	121,647	110,855	150,584	125,584	125,584

	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>TOWN HALL 85 UNION ST - 11210</u>								
<u>(continued)</u>								
MATERIALS & SUPPLIES								
53010 General Supplies	529	1,500	-	1,500	1,975	2,000	2,000	2,000
53125 Natural Gas	5,078	7,680	-	7,680	2,680	3,000	3,000	3,000
53150 Janitorial Supplies	1,530	3,000	-	3,000	2,800	3,000	3,000	3,000
53710 Clothing	-	500	-	500	50	500	500	500
53730 Minor Equip/Hand Tools	66	400	-	400	475	2,500	2,500	2,500
	7,203	13,080	-	13,080	7,980	11,000	11,000	11,000
TOTAL	71,385	210,720	-	210,720	198,303	239,863	214,863	214,863
Salaries Full-time:								
						47,861	47,861	47,861
						267	267	267
						48,128	48,128	48,128
	Natural Gas	1,429	therms	2.10		3,000	3,000	3,000

The Municipal Building offices moved from 28 Federal Street to 85 Union Street in April, 2014.
The 2013-14 Actual expenditures reflect the costs from January through June 2014.

	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>MUNICIPAL BUILDING 28 FEDERAL - 11220</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	33,917	-						
51040 Wages, Part-time	4,509	-						
51110 Overtime	7,605	-						
	46,031	-						
The Municipal Building offices moved from 28 Federal Street to 85 Union Street in April, 2014. The 2013-14 Actual expenditures reflect the costs through June 5, 2014 when the Town sold the building.								
EMPLOYEE BENEFITS								
51410 Social Security/FICA	2,565	-	-	-	-	-	-	-
51420 Medicare	600	-	-	-	-	-	-	-
51430 Maine PERS	2,497	-	-	-	-	-	-	-
51440 Health Benefit	10,938	-	-	-	-	-	-	-
	16,600	-	-	-	-	-	-	-
CONTRACTUAL SERVICES								
52090 Professional Services	10,343	-	-	-	-	-	-	-
52100 Electricity	16,360	-	-	-	-	-	-	-
52110 Water	937	-	-	-	-	-	-	-
52120 Sewer	1,171	-	-	-	-	-	-	-
52130 Rubbish Disposal	1,524	-	-	-	-	-	-	-
52150 Custodial Services	919	-	-	-	-	-	-	-
52220 R & M Building	11,801	-	-	-	-	-	-	-
52260 R & M Equipment	52	-	-	-	-	-	-	-
52510 Telephone	270	-	-	-	-	-	-	-
52610 Travel	1,276	-	-	-	-	-	-	-
	44,653	-	-	-	-	-	-	-
MATERIALS & SUPPLIES								
53010 General Supplies	231	-	-	-	-	-	-	-
53110 Heating Oil	8,707	-	-	-	-	-	-	-
53150 Janitorial Supplies	838	-	-	-	-	-	-	-
53710 Clothing	437	-	-	-	-	-	-	-
53730 Minor Equip/Hand Tools	580	-	-	-	-	-	-	-
	10,793	-	-	-	-	-	-	-
TOTAL	118,077	-	-	-	-	-	-	-

	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>RISK MANAGEMENT - 11230</u>								
PERSONNEL SERVICES								
51510 Unemployment Compensation	33,442	30,000	-	30,000	10,000	20,000	30,000	30,000
51520 Worker's Compensation	240,670	260,000	-	260,000	263,049	265,000	265,000	265,000
	274,112	290,000	-	290,000	273,049	285,000	295,000	295,000
CONTRACTUAL SERVICES								
52410 Comp General Liability	30,307	33,000	-	33,000	27,914	30,000	30,000	30,000
52420 Property Insurance	17,235	18,000	-	18,000	16,346	17,500	17,500	17,500
52421 Electronic Data Process	2,180	2,700	-	2,700	2,263	2,375	2,375	2,375
52423 Boiler & Machinery	2,929	3,000	-	3,000	3,214	3,375	3,375	3,375
52425 Fine Arts	100	150	-	150	100	150	150	150
52430 Vehicle	48,471	50,000	-	50,000	50,997	53,500	53,500	53,500
52435 Mobile Equip & Inland Marine	11,109	13,000	-	13,000	11,399	13,000	13,000	13,000
52440 Pub Official Liability	15,406	16,000	-	16,000	15,544	16,000	16,000	16,000
52452 Ambulance Malpractice	2,607	2,600	-	2,600	2,607	2,607	2,607	2,607
52454 Police Prof Liability	22,167	23,000	-	23,000	19,087	21,000	21,000	21,000
52460 Firefighter Accident	1,200	1,700	-	1,700	680	1,200	1,200	1,200
52475 Crime Coverage	2,064	2,100	-	2,100	2,064	2,100	2,100	2,100
52480 Library Insurance	14,738	15,500	-	15,500	16,720	17,500	17,500	17,500
52498 Miscellaneous	2,250	3,000	-	3,000	3,750	3,750	3,750	3,750
	172,763	183,750	-	183,750	172,685	184,057	184,057	184,057
PROGRAMS								
55000 Program	(3,525)	-	-	-	-	-	-	-
	(3,525)	-	-	-	-	-	-	-
TOTAL	443,350	473,750	-	473,750	445,734	469,057	479,057	479,057

2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
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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.

	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>EMPLOYEE BENEFITS - 11240</u>								
PERSONNEL SERVICES								
51410 FICA	368,057	427,200	-	427,200	397,221	435,399	430,647	430,647
51420 Medicare	111,492	129,140	-	129,140	118,485	131,393	130,793	130,793
51430 Maine PERS	500,086	729,944	-	729,944	672,226	809,200	803,600	803,600
51440 Health Benefit	1,598,971	2,041,538	-	2,041,538	2,043,225	2,118,900	2,090,900	2,090,900
51460 Life Insurance	8,269	8,000	-	8,000	8,100	8,160	8,160	8,160
51465 Medical/Dep Care	4,083	4,000	-	4,000	4,300	4,475	4,475	4,475
51490 Deferred Compensation	68,799	66,668	-	66,668	70,199	72,604	72,604	72,604
	2,659,757	3,406,490	-	3,406,490	3,313,756	3,580,131	3,541,179	3,541,179
<i>Distributed to Departments</i>	(2,659,757)	(3,406,490)	-	(3,406,490)	(3,313,756)	(3,580,131)	(3,541,179)	(3,541,179)
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.

2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
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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 11.4% and 14.0% for police officers. For all other employees the rate is 8.9%.

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 10% for January 1, 2016. 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 2015-16 is \$14,000.

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.

	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>CABLE TV - 11250</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	541	-	26,077	26,077	26,311	27,817	27,817	27,817
51040 Wages, Part-time	21,646	26,077	(26,077)	-	650	4,000	4,000	4,000
	22,187	26,077	-	26,077	26,961	31,817	31,817	31,817
EMPLOYEE BENEFITS								
51410 Social Security/FICA	1,310	1,617	-	1,617	1,551	1,973	1,973	1,973
51420 Medicare	306	378	-	378	363	461	461	461
51430 Maine PERS	47	-	-	-	1,942	2,832	2,832	2,832
51440 Health Benefit	7,500	11,813	-	11,813	13,500	14,000	14,000	14,000
51490 Deferred Compensation	-	1,565	-	1,565	-	-	-	-
	9,163	15,373	-	15,373	17,356	19,266	19,266	19,266
CONTRACTUAL SERVICES								
52090 Professional Services	-	-	-	-	-	-	-	-
52260 R & M Equipment	2,325	2,500	-	2,500	2,325	2,500	2,500	2,500
52510 Telephone	1,172	120	-	120	1,384	1,400	1,400	1,400
52610 Travel	(52)	500	-	500	100	500	500	500
52640 Training	-	500	-	500	-	500	500	500
52670 Membership & Dues	275	325	-	325	415	415	415	415
52870 Licenses	343	1,145	-	1,145	2,100	3,650	3,650	3,650
	4,063	5,090	-	5,090	6,324	8,965	8,965	8,965
MATERIALS & SUPPLIES								
53010 General Supplies	616	750	-	750	750	750	750	750
53730 Minor Equipment	1,978	500	-	500	1,000	500	500	500
	2,594	1,250	-	1,250	1,750	1,250	1,250	1,250
TOTAL	38,007	47,790	-	47,790	52,391	61,298	61,298	61,298
				35 Hours/week		27,663	27,663	27,663
				2 Day Calculation		154	154	154
						27,817	27,817	27,817

	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>ASSESSING - 11300</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	168,586	175,707	-	175,707	176,839	179,102	179,102	179,102
51040 Wages, Part-time	1,113	2,000	-	2,000	-	2,000	2,000	2,000
51110 Overtime	1,024	1,290	-	1,290	-	1,025	1,025	1,025
	170,723	178,997	-	178,997	176,839	182,127	182,127	182,127
EMPLOYEE BENEFITS								
51410 Social Security/FICA	10,556	11,397	-	11,397	10,307	11,476	11,476	11,476
51420 Medicare	2,469	2,666	-	2,666	2,410	2,684	2,684	2,684
51430 Maine PERS	8,639	11,354	-	11,354	10,590	13,060	13,060	13,060
51440 Health Benefit	37,500	40,500	-	40,500	40,500	42,000	42,000	42,000
	59,164	65,917	-	65,917	63,807	69,220	69,220	69,220
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	8,590	16,500	-	16,500	4,000	33,500	13,500	11,500
52500 Postage	1,614	2,200	-	2,200	1,600	2,200	2,200	2,200
52510 Telephone	1,197	1,400	-	1,400	1,300	1,320	1,320	1,320
52530 Printing	1,596	2,125	-	2,125	1,600	1,725	1,725	1,725
52540 Photocopies	1,288	1,200	-	1,200	1,200	1,500	1,500	1,500
52610 Travel	3,557	4,746	-	4,746	3,700	4,746	4,746	4,746
52640 Training	2,417	4,700	-	4,700	3,000	5,400	5,400	5,400
52670 Membership & Dues	660	700	-	700	770	700	700	700
52870 Licenses	5,523	8,225	-	8,225	7,200	7,975	7,975	7,975
52880 Registry of Deeds	2,118	3,000	-	3,000	3,000	3,500	3,500	3,500
	28,560	44,796	-	44,796	27,370	62,566	42,566	40,566

	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>ASSESSING - 11300</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	265	2,400	-	2,400	2,400	2,400	2,400	2,400
53030 Computer Supplies	2,247	900	-	900	1,500	900	900	900
53062 Publications	586	650	-	650	570	650	650	650
	3,098	3,950	-	3,950	4,470	3,950	3,950	3,950
TOTAL	261,545	293,660	-	293,660	272,486	317,863	297,863	295,863

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		60,248	60,248	60,248
Admin Assistant		32,848	32,848	32,848
Additional straight time		178	178	178
Two day calculation		997	997	997
		179,102	179,102	179,102
Professional Services:				
Book Binding		500	500	500
Vision Programming		1,000	1,000	1,000
Appraisal Consulting		12,000	12,000	10,000
Exempt Properties Re-Assessed		20,000	-	-
		33,500	13,500	11,500

	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>TOWN CLERK & ELECTIONS - 11600</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	210,921	216,117	-	216,117	213,642	219,131	219,131	219,131
51040 Wages, Part-time	14,002	11,220	-	11,220	11,220	10,596	9,826	9,826
51110 Overtime	4,722	9,779	-	9,779	9,100	7,914	6,659	6,659
	229,645	237,116	-	237,116	233,962	237,641	235,616	235,616
EMPLOYEE BENEFITS								
51410 Social Security/FICA	13,379	15,531	-	15,531	13,506	14,929	14,929	14,929
51420 Medicare	3,129	3,632	-	3,632	3,158	3,491	3,491	3,491
51430 Maine PERS	13,054	18,400	-	18,400	16,131	20,207	20,207	20,207
51440 Health Benefit	50,000	54,000	-	54,000	54,000	56,000	56,000	56,000
51490 Deferred Compensation	4	-	-	-	-	-	-	-
	79,566	91,563	-	91,563	86,795	94,627	94,627	94,627
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	4,062	6,760	2,500	9,260	9,260	6,750	6,750	6,750
52360 Equipment Rental	2,356	2,360	-	2,360	2,360	5,340	5,340	5,340
52500 Postage	1,444	3,018	-	3,018	3,018	3,930	2,949	2,949
52510 Telephone	1,602	1,750	-	1,750	1,750	1,774	1,774	1,774
52520 Advertising	867	800	-	800	800	800	800	800
52530 Printing	5,988	6,000	-	6,000	6,000	5,710	5,710	5,710
52540 Photocopies	2,509	4,160	-	4,160	4,160	4,335	4,335	4,335
52610 Travel	253	515	-	515	515	538	538	538
52640 Training	1,439	1,420	-	1,420	1,420	1,715	1,050	1,050
52670 Membership & Dues	515	590	-	590	590	490	390	390
	21,035	27,373	2,500	29,873	29,873	31,382	29,636	29,636

	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>TOWN CLERK & ELECTIONS - 11600</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	3,241	3,600	900	4,500	3,600	4,190	3,815	3,815
53030 Computer Supplies	-	-	-	-	-	400	-	-
53062 Publications	2,533	2,425	-	2,425	2,425	3,025	25	25
	5,774	6,025	900	6,925	6,025	7,615	3,840	3,840
TOTAL	336,020	362,077	3,400	365,477	356,655	371,265	363,719	363,719

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	47,003	47,003	47,003
Assistant Clerk	42,472	42,472	42,472
Assistant Clerk	33,568	33,568	33,568
Additional straight time	2,190	2,190	2,190
Two day calculation	1,207	1,207	1,207
	219,131	219,131	219,131

Wages, Part-time:

Election Preparation	2,310	2,310	2,310
Election Training	1,380	1,380	1,380
Election Day (2)	6,906	6,136	6,136
	10,596	9,826	9,826

Professional Services:

Election Programming	2,750	2,750	2,750
Code Supplement	2,700	2,700	2,700
Book binding, AVS Local programming, Record destruction	1,300	1,300	1,300
	6,750	6,750	6,750

	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>PLANNING & DEVELOPMENT - 11900</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	320,330	332,057	-	332,057	331,841	338,840	323,840	318,640
51040 Wages, Part-time	7,898	5,340	-	5,340	3,500	4,920	4,920	4,920
	328,228	337,397	-	337,397	335,341	343,760	328,760	323,560
EMPLOYEE BENEFITS								
51410 Social Security/FICA	20,074	21,454	-	21,454	20,981	22,181	22,181	22,181
51420 Medicare	4,695	5,018	-	5,018	4,907	5,187	5,187	5,187
51430 Maine PERS	3,961	5,307	-	5,307	4,940	6,316	6,316	6,316
51440 Health Benefit	62,500	67,500	-	67,500	67,500	70,000	70,000	70,000
51490 Deferred Compensation	7,790	7,847	-	7,847	8,009	8,092	8,092	8,092
	99,020	107,126	-	107,126	106,337	111,776	111,776	111,776
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	70,073	15,000	19,725	34,725	15,000	30,000	10,000	10,000
52240 R & M Vehicle	1,133	1,100	-	1,100	551	1,100	1,100	1,100
52260 R & M Equipment	-	250	-	250	250	250	250	250
52500 Postage	1,091	2,000	-	2,000	2,000	3,000	3,000	3,000
52510 Telephone	4,555	4,968	-	4,968	4,620	4,620	4,620	4,620
52520 Advertising	2,780	3,500	-	3,500	3,500	4,000	4,000	4,000
52530 Printing	1,448	1,750	-	1,750	1,750	2,500	2,500	2,500
52540 Photocopies	4,692	3,700	-	3,700	5,700	5,700	5,700	5,700
52610 Travel	1,520	2,000	-	2,000	1,500	2,000	2,000	2,000
52640 Training	1,980	4,000	-	4,000	4,000	4,000	4,000	4,000
52670 Membership & Dues	2,314	2,755	-	2,755	2,780	2,780	2,780	2,780
	91,586	41,023	19,725	60,748	41,651	59,950	39,950	39,950
MATERIALS & SUPPLIES								
53010 General Supplies	358	700	-	700	700	700	700	700
53020 Office Supplies	2,100	2,100	-	2,100	2,100	2,300	2,300	2,300
53062 Publications	260	795	-	795	762	1,479	1,479	1,479
53220 Gasoline	1,043	1,388	-	1,388	1,388	980	980	980
	3,761	4,983	-	4,983	4,950	5,459	5,459	5,459

	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>PLANNING & DEVELOPMENT - 11900</u>								
(continued)								
PROGRAMS								
55113 Conservation Commission	280	250	-	250	280	250	250	250
	280	250	-	250	280	250	250	250
TOTAL	522,875	490,779	19,725	510,504	488,559	521,195	486,195	480,995

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	70,564	70,564	70,564
Administrative Assistant	47,445	47,445	47,445
Codes Enforcement Officer	77,970	77,970	77,970
Inspections Officer	56,143	56,143	56,143
Salary vacancy	-	(15,000)	(20,200)
Two day calculation	1,887	1,887	1,887
	338,840	323,840	318,640

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
Zoning Board of Appeals Recording Secretary	365	365	365
Intern	1,000	1,000	1,000
	4,920	4,920	4,920

Gasoline:	426	gallons at	2.30	980	980	980
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	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>ECONOMIC DEVELOPMENT - 11950</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	60,329	70,842	-	70,842	71,466	73,892	73,892	73,892
	60,329	70,842	-	70,842	71,466	73,892	73,892	73,892
EMPLOYEE BENEFITS								
51410 Social Security/FICA	3,673	4,392	-	4,392	4,112	4,581	4,581	4,581
51420 Medicare	859	1,027	-	1,027	962	1,072	1,072	1,072
51430 Maine PERS	2,053	5,526	-	5,526	5,139	6,576	6,576	6,576
51440 Health Benefit	12,500	13,500	-	13,500	13,500	14,000	14,000	14,000
51490 Deferred Compensation	1,485	-	-	-	-	-	-	-
	20,570	24,445	-	24,445	23,713	26,229	26,229	26,229
CONTRACTUAL SERVICES								
52090 Professional Services	-	2,000	-	2,000	2,000	2,000	2,000	2,000
52500 Postage	24	100	-	100	100	100	100	100
52510 Telephone	1,114	1,500	-	1,500	1,500	1,740	1,740	1,740
52520 Advertising	742	250	-	250	1,000	1,000	1,000	1,000
52525 Promotion	2,620	3,500	-	3,500	3,500	3,500	3,500	3,500
52530 Printing	-	200	-	200	200	200	200	200
52610 Travel	645	2,450	-	2,450	1,200	2,450	2,450	2,450
52640 Training	922	2,000	-	2,000	1,500	2,000	2,000	2,000
52670 Membership & Dues	350	200	-	200	350	395	395	395
	6,417	12,200	-	12,200	11,350	13,385	13,385	13,385
MATERIALS & SUPPLIES								
53020 Office Supplies	1,152	1,200	-	1,200	1,200	1,200	1,200	1,200
53030 Computer Supplies	169	400	-	400	400	400	400	400
	1,321	1,600	-	1,600	1,600	1,600	1,600	1,600
TOTAL	88,637	109,087	-	109,087	108,129	115,106	115,106	115,106
	Salaries, Full-time		Business Development Manager			73,474	73,474	73,474
			Two day calculation			418	418	418
						73,892	73,892	73,892
TOTAL GEN. GOVT.	3,552,992	3,606,148	23,125	3,629,273	3,620,289	3,903,366	3,775,360	3,753,660

	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>FIRE DEPARTMENT - 12100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	1,749,500	1,801,050	-	1,801,050	1,794,581	1,811,708	1,811,708	1,811,708
51040 Wages, Part-time	583	-	-	-	-	-	-	-
51070 Call Personnel	8,497	9,000	-	9,000	9,000	9,000	9,000	-
51110 Overtime	111,734	130,000	-	130,000	143,000	135,000	135,000	135,000
51130 Call Back	26,352	40,000	-	40,000	28,675	40,000	40,000	40,000
51220 Holiday	68,703	71,600	-	71,600	65,000	71,880	71,880	71,880
	1,965,369	2,051,650	-	2,051,650	2,040,256	2,067,588	2,067,588	2,058,588
EMPLOYEE BENEFITS								
51410 Social Security/FICA	3,545	3,807	-	3,807	3,450	3,741	3,741	3,741
51420 Medicare	27,253	30,083	-	30,083	28,850	30,406	30,406	30,406
51430 Maine PERS	183,087	215,993	-	215,993	199,750	224,139	224,139	224,139
51440 Health Benefit	450,000	486,000	-	486,000	486,000	504,000	504,000	504,000
51490 Deferred Compensation	4,175	5,299	-	5,299	5,500	5,547	5,547	5,547
	668,060	741,182	-	741,182	723,550	767,833	767,833	767,833
CONTRACTUAL SERVICES								
52030 Pro Servs - Medical	15,132	17,250	-	17,250	17,250	18,000	18,000	18,000
52090 Professional Services	438	1,000	-	1,000	400	1,000	500	500
52130 Rubbish Disposal	365	-	-	-	-	-	-	-
52240 R & M Vehicles	83,152	65,000	-	65,000	80,000	80,000	80,000	80,000
52260 R & M Equipment	21,859	28,050	-	28,050	25,000	28,950	28,500	28,500
52264 R & M Radios	1,963	8,500	-	8,500	8,000	8,500	8,500	8,500

	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>FIRE DEPARTMENT - 12100</u>								
(continued)								
52360 Rental of Equipment	-	200	-	200	100	200	200	200
52500 Postage	410	500	-	500	350	500	500	500
52510 Telephone	7,949	7,980	-	7,980	11,400	11,380	11,380	11,380
52530 Printing	2,156	-	-	-	-	-	-	-
52540 Photocopies	2,586	4,500	-	4,500	2,500	4,500	4,500	4,500
52610 Travel	4	500	-	500	50	500	500	500
52640 Training	4,249	17,000	-	17,000	15,000	22,200	19,600	19,600
52670 Membership & Dues	4,202	4,420	-	4,420	4,420	4,535	4,535	4,535
	144,465	154,900	-	154,900	164,470	180,265	176,715	176,715
MATERIALS & SUPPLIES								
53010 General Supplies	3,911	5,500	-	5,500	5,200	5,500	5,500	5,500
53020 Office Supplies	981	2,500	-	2,500	2,400	2,500	2,500	2,500
53030 Computer Supplies	3,416	8,050	-	8,050	7,000	8,050	8,050	8,050
53050 Medical Supplies	14,650	17,000	-	17,000	17,000	17,000	17,000	17,000
53131 Infection Control Supplies	1,684	3,000	-	3,000	2,800	3,000	3,000	3,000
53210 Diesel Fuel	26,825	28,560	-	28,560	28,000	20,000	19,600	19,600
53220 Gasoline	20,311	13,880	-	13,880	10,000	17,150	16,100	16,100
53240 Tires & Tubes	13,055	9,450	-	9,450	13,000	13,210	13,210	13,210
53710 Wearing Apparel	37,952	36,320	-	36,320	42,000	37,320	37,320	37,320
53730 Minor Equip & Hand Tools	4,665	13,500	-	13,500	5,000	13,500	13,500	13,500
	127,450	137,760	-	137,760	132,400	137,230	135,780	135,780
PROGRAMS								
55210 Fire Prevention	4,216	4,500	-	4,500	4,400	4,500	4,500	4,500
	4,216	4,500	-	4,500	4,400	4,500	4,500	4,500

	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>FIRE DEPARTMENT - 12100</u>								
(continued)								
CAPITAL OUTLAY								
56600 Capital - Equipment	37,896	14,400	9,350	23,750	40,045	16,575	11,075	11,075
	37,896	14,400	9,350	23,750	40,045	16,575	11,075	11,075
TOTAL	2,947,456	3,104,392	9,350	3,113,742	3,105,121	3,173,991	3,163,491	3,154,491
					8,621			
The full-time staffing of the Fire Department:								
Chief			1			91,250	91,250	91,250
Deputy Chief			1 ⁽¹⁾			78,797	78,797	78,797
Deputy Chief			1			76,100	76,100	76,100
Captains			4			207,711	207,711	207,711
Lieutenants			4			198,837	198,837	198,837
Firefighters			24			1,098,563	1,098,563	1,098,563
Admin Asst			1			47,861	47,861	47,861
Two day calculation						10,089	10,089	10,089
Paramedic Bonus						2,500	2,500	2,500
						1,811,708	1,811,708	1,811,708
⁽¹⁾ Additional Compensation is provided as Health Officer.								
Diesel		8,000	gallons at	2.45		20,000	19,600	19,600
Gasoline		7,000	gallons at	2.30		17,150	16,100	16,100
Capital - Equipment:								
Water Vacuums (2)						3,500	-	-
Fiberglass SCBA Bottles (7)						5,075	5,075	5,075
Portable radios (6)						6,000	6,000	6,000
GPS Units for Trucks						2,000	-	-
						16,575	11,075	11,075

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.

	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>CENTRAL STATION - 12150</u>								
CONTRACTUAL SERVICES								
52100 Electricity	6,910	8,000	-	8,000	7,800	8,000	8,000	8,000
52110 Water	351	475	-	475	460	523	523	523
52120 Sewer	350	360	-	360	425	475	475	475
52130 Rubbish Disposal	572	900	-	900	880	950	950	950
52220 R & M Building	9,972	11,000	3,650	14,650	14,000	13,000	13,000	13,000
	18,155	20,735	3,650	24,385	23,565	22,948	22,948	22,948
MATERIALS & SUPPLIES								
53110 Heating Oil	18,276	17,784	-	17,784	12,500	13,000	13,000	13,000
53120 Propane	1,157	1,320	-	1,320	1,200	1,560	1,560	1,560
53150 Janitorial Supplies	1,524	2,250	-	2,250	2,250	2,250	2,250	2,250
	20,957	21,354	-	21,354	15,950	16,810	16,810	16,810
CAPITAL OUTLAY								
56200 Capital - Bldg. Improvements	-	-	-	-	-	19,400	19,400	19,400
	-	-	-	-	-	19,400	19,400	19,400
TOTAL	39,112	42,089	3,650	45,739	39,515	59,158	59,158	59,158
Heating Oil		5,200	gallons at	2.50		13,000	13,000	13,000
Propane		300	gallons at	5.20		1,560	1,560	1,560
Capital - Building:								
Replace Rear Entry Door Central						2,800	2,800	2,800
Replace 16 windows second floor Central						9,600	9,600	9,600
Replace (2) Overhead Doors at Central Station						7,000	7,000	7,000
						19,400	19,400	19,400

	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>EMERSON STATION - 12160</u>								
CONTRACTUAL SERVICES								
52100 Electricity	13,089	15,000	-	15,000	13,500	15,000	15,000	15,000
52110 Water	1,481	1,725	-	1,725	1,720	1,898	1,898	1,898
52120 Sewer	684	800	-	800	700	800	800	800
52130 Rubbish Disposal	548	750	-	750	750	780	780	780
52220 R & M Building	7,516	8,500	-	8,500	15,000	12,800	12,800	11,800
52260 R & M Equipment	260	-	-	-	-	-	-	-
	23,578	26,775	-	26,775	31,670	31,278	31,278	30,278
MATERIALS & SUPPLIES								
53125 Natural Gas	10,202	12,800	-	12,800	12,000	16,800	16,800	16,800
53150 Janitorial Supplies	1,378	2,250	-	2,250	2,000	2,250	2,250	2,250
	11,580	15,050	-	15,050	14,000	19,050	19,050	19,050
CAPITAL OUTLAY								
56200 Capital - Bldg. Improvements	13,224	-	-	-	-	-	-	-
	13,224	-	-	-	-	-	-	-
TOTAL	48,382	41,825	-	41,825	45,670	50,328	50,328	49,328
	Natural Gas	8,000	therms at	2.10		16,800	16,800	16,800

	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>POLICE DEPARTMENT - 12200</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	2,045,052	2,115,043	-	2,115,043	2,074,551	2,195,236	2,133,791	2,153,791
51040 Wages, Part-time	7,276	12,960	-	12,960	6,600	12,960	12,960	12,960
51110 Overtime	78,854	83,130	-	83,130	93,205	94,600	90,600	90,600
51125 Court Time	9,936	15,300	-	15,300	14,400	15,300	15,300	15,300
51210 Sick	29,945	24,447	-	24,447	36,000	30,811	30,811	30,811
51220 Holiday	25,077	30,000	-	30,000	23,500	32,000	32,000	32,000
51230 Vacation	45,075	40,408	-	40,408	49,550	45,670	45,670	45,670
51240 Comp Time	-	1,500	-	1,500	-	1,500	1,500	1,500
51320 Training	23,996	30,233	-	30,233	33,815	30,900	30,900	30,900
	2,265,211	2,353,021	-	2,353,021	2,331,621	2,458,977	2,393,532	2,413,532
EMPLOYEE BENEFITS								
51410 Social Security/FICA	136,554	152,102	-	152,102	140,552	154,687	152,187	152,187
51420 Medicare	31,936	35,572	-	35,572	32,871	36,177	35,577	35,577
51430 Maine PERS	232,517	285,572	-	285,572	260,000	317,302	311,702	311,702
51440 Health Benefit	500,000	540,000	-	540,000	540,000	560,000	546,000	546,000
51490 Deferred Compensation	9,968	10,147	-	10,147	6,466	6,152	6,152	6,152
	910,975	1,023,393	-	1,023,393	979,889	1,074,318	1,051,618	1,051,618
CONTRACTUAL SERVICES								
52030 Pro Servs - Medical	2,920	-	-	-	-	-	-	-
52040 Pro Servs - Personnel	-	1,875	-	1,875	4,500	3,435	3,435	3,435
52090 Pro Servs - Other	27,847	27,660	-	27,660	26,720	28,700	28,700	28,700
52240 R & M Vehicles	35,198	41,500	-	41,500	51,436	50,000	50,000	50,000
52260 R & M Equipment	22,626	28,500	-	28,500	30,000	29,560	29,560	29,560
52264 R & M Radio	2,439	4,500	-	4,500	2,700	4,500	4,500	4,500
52330 Rental of Facilities	-	2,100	-	2,100	2,100	2,100	2,100	2,100
52500 Postage	1,217	1,200	-	1,200	750	1,200	1,200	1,200
52510 Telephone	14,632	15,400	-	15,400	12,400	15,700	15,700	15,700

	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>POLICE DEPARTMENT - 12200</u>								
(continued)								
52530 Printing	9,248	6,000	-	6,000	7,500	6,000	6,000	6,000
52540 Photocopies	6,781	5,000	-	5,000	6,500	6,500	6,500	6,500
52610 Travel	3,220	1,500	-	1,500	1,825	1,500	1,500	1,500
52640 Training	66,408	39,150	-	39,150	43,300	40,250	40,250	40,250
52670 Membership & Dues	1,324	1,720	-	1,720	1,720	1,720	1,720	1,720
	193,860	176,105	-	176,105	191,451	191,165	191,165	191,165
MATERIALS & SUPPLIES								
53020 Office Supplies	3,578	5,000	-	5,000	4,500	5,000	5,000	5,000
53060 Training Materials	29,608	19,743	-	19,743	20,000	19,743	19,743	19,743
53062 Publications	-	-	-	-	137	-	-	-
53220 Gasoline	83,170	100,000	-	100,000	68,000	73,500	66,150	66,150
53230 Oil & Lubricants	1,827	-	-	-	-	-	-	-
53240 Tires	12,790	13,000	-	13,000	13,000	13,000	13,000	13,000
53710 Wearing Apparel	47,314	45,869	-	45,869	50,700	48,620	48,620	48,620
53730 Minor Equip & Hand Tools	11,237	10,100	-	10,100	10,100	11,100	11,100	11,100
	189,524	193,712	-	193,712	166,437	170,963	163,613	163,613
PROGRAMS								
55114 Marine Resources Committee	986	16,247	-	16,247	15,200	16,247	16,247	16,247
	986	16,247	-	16,247	15,200	16,247	16,247	16,247
CAPITAL OUTLAY								
56600 Capital - Equipment	14,722	-	-	-	-	-	-	-
	14,722	-	-	-	-	-	-	-
TOTAL	3,575,278	3,762,478	-	3,762,478	3,684,598	3,911,670	3,816,175	3,836,175

	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>POLICE DEPARTMENT - 12200</u>								
(continued)								
Salaries, Full-time:								
				1		101,960	101,960	101,960
				2		178,780	178,780	178,780
				4		264,888	264,888	264,888
				1		62,618	62,618	62,618
				3		174,319	174,319	174,319
				3		160,430	160,430	160,430
				2		107,678	107,678	107,678
				1		57,932	57,932	57,932
				1		37,471	37,471	37,471
				18		831,241	831,241	831,241
				1		42,772	42,772	42,772
				1		47,860	47,860	47,860
				1		45,512	45,512	45,512
				1		36,710	36,710	36,710
						2,150,171	2,150,171	2,150,171
						33,171	31,726	31,726
						11,894	11,894	11,894
						-	(60,000)	(40,000)
						45,065	(16,380)	3,620
						2,195,236	2,133,791	2,153,791
Part-time:				3		12,960	12,960	12,960
Gasoline		28,761	gallons at	2.30		73,500	66,150	66,150

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

Beginning with the 2013-14 budget, vehicle acquisitions are budgeted as part of the Capital Improvement Program. See Capital Budget.

	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>EMERGENCY SERVICES DISPATCH - 12220</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	433,455	445,898	-	445,898	451,572	461,685	461,685	461,685
51110 Overtime	8,727	21,420	-	21,420	10,346	21,420	16,420	16,420
51210 Sick Time	13,025	6,468	-	6,468	9,300	6,468	6,468	6,468
51220 Holiday Pay	9,230	10,200	-	10,200	7,236	10,200	10,200	10,200
51230 Vacation	23,378	37,044	-	37,044	25,296	37,044	37,044	37,044
51240 Compensatory	10,875	13,276	-	13,276	16,052	16,458	16,458	16,458
51320 Training	5,255	7,350	-	7,350	6,634	8,068	8,068	8,068
	503,945	541,656	-	541,656	526,436	561,343	556,343	556,343
EMPLOYEE BENEFITS								
51410 Social Security/FICA	29,648	34,362	-	34,362	32,215	35,371	35,371	35,371
51420 Medicare	6,934	8,036	-	8,036	7,534	8,272	8,272	8,272
51430 Maine PERS	15,493	21,489	-	21,489	19,137	25,375	25,375	25,375
51440 Health Benefit	125,000	135,000	-	135,000	135,000	140,000	140,000	140,000
51490 Deferred Compensation	9,300	9,664	-	9,664	12,302	12,758	12,758	12,758
	186,375	208,551	-	208,551	206,188	221,776	221,776	221,776
CONTRACTUAL SERVICES								
52040 Pro Servs - Personnel	-	730	-	730	730	825	825	825
52264 R & M Radio	11,019	9,500	-	9,500	13,100	16,000	16,000	16,000
52510 Telephone	300	300	-	300	300	300	300	300
52512 Teletype	2,030	2,660	-	2,660	2,660	2,660	2,660	2,660
52610 Travel	682	650	-	650	910	650	650	650
52640 Training	4,995	5,270	-	5,270	5,910	5,520	5,520	5,520
52670 Membership & Dues	-	195	-	195	237	240	240	240
	19,026	19,305	-	19,305	23,847	26,195	26,195	26,195

	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>EMERGENCY SERVICES DISPATCH - 12220</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	1,296	2,200	-	2,200	1,700	2,200	2,200	2,200
53060 Training Materials	-	200	-	200	200	200	200	200
53710 Wearing Apparel	4,896	5,000	-	5,000	5,000	5,000	5,000	5,000
53730 Minor Equip & Hand Tools	496	500	-	500	500	500	500	500
	6,688	7,900	-	7,900	7,400	7,900	7,900	7,900
TOTAL	716,034	777,412	-	777,412	763,871	817,214	812,214	812,214

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

Communications Supervisor	56,895	56,895	56,895
Communications Officers	394,162	394,162	394,162
	451,057	451,057	451,057
Educational Incentive	8,113	8,113	8,113
Additional one day calculation	2,515	2,515	2,515
	461,685	461,685	461,685

	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>POLICE STATION BUILDING - 12250</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	19,941	26,599	-	26,599	26,815	27,172	27,172	27,172
	19,941	26,599	-	26,599	26,815	27,172	27,172	27,172
EMPLOYEE BENEFITS								
51410 Social Security/FICA	1,333	1,784	-	1,784	1,663	1,831	1,831	1,831
51420 Medicare	312	417	-	417	389	428	428	428
51440 Health Benefit	7,031	10,125	-	10,125	10,125	10,500	10,500	10,500
	8,676	12,326	-	12,326	12,177	12,759	12,759	12,759
CONTRACTUAL SERVICES								
52100 Electricity	17,260	26,000	-	26,000	26,000	26,000	26,000	26,000
52110 Water	984	2,400	-	2,400	1,800	1,800	1,800	1,800
52120 Sewer	234	1,400	-	1,400	1,400	800	800	800
52130 Rubbish Disposal	1,091	2,000	-	2,000	2,000	2,000	2,000	2,000
52220 R & M Building	-	15,295	-	15,295	17,000	18,650	18,650	18,650
	19,569	47,095	-	47,095	48,200	49,250	49,250	49,250
MATERIALS & SUPPLIES								
53125 Natural Gas	5,297	6,000	-	6,000	6,000	6,500	6,500	6,500
53150 Janitorial Supplies	11,216	5,000	-	5,000	5,000	5,000	5,000	5,000
53210 Diesel Fuel	1,005	1,000	-	1,000	1,000	750	750	750
	17,518	12,000	-	12,000	12,000	12,250	12,250	12,250
TOTAL	65,704	98,020	-	98,020	99,192	101,431	101,431	101,431

	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>POLICE STATION BUILDING - 12250</u>								
(continued)								
Salaries Full-time:								
Custodian - 30 hrs./wk.						27,021	27,021	27,021
Two day calculation						151	151	151
						27,172	27,172	27,172
Natural Gas		3,095	therms at	2.10		6,500	6,500	6,500

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

STREET LIGHTS - 12310

52100 Electricity	184,253	202,000	-	202,000	200,000	205,000	205,000	205,000
52260 R & M Equipment (Lights)	2,376	6,000	-	6,000	4,000	6,000	6,000	6,000
TOTAL	186,629	208,000	-	208,000	204,000	211,000	211,000	211,000

This account provides funds for the electricity and repair of all street lights for which the Town is responsible. Budgeted amount assumes removal of lights and increased efficiency efforts in 2015-16.

TRAFFIC SIGNALS - 12320

52100 Electricity	5,984	6,600	-	6,600	6,600	6,600	6,600	6,600
52260 R & M Equipment (Signals)	22,713	25,000	-	25,000	25,000	25,000	25,000	25,000
TOTAL	28,697	31,600	-	31,600	31,600	31,600	31,600	31,600

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

	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>FIRE SUPPRESSION CHARGE (HYDRANTS) - 12330</u>								
52360 Equipment Rental	404,908	438,790	-	438,790	442,996	480,000	465,000	465,000
TOTAL	404,908	438,790	-	438,790	442,996	480,000	465,000	465,000

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 2015-16 rates are budgeted to increase by 10%.

EMERGENCY MANAGEMENT - 12340

55000 Program	800	2,000	-	2,000	1,500	2,000	2,000	2,000
TOTAL	800	2,000	-	2,000	1,500	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	8,013,000	8,506,606	13,000	8,519,606	8,418,063	8,838,392	8,712,397	8,722,397
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	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>PUB. WORKS ADMIN. - 13100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	288,758	290,968	-	290,968	292,368	295,979	295,979	295,979
51110 Overtime	192	125	-	125	150	155	155	155
	288,950	291,093	-	291,093	292,518	296,134	296,134	296,134
EMPLOYEE BENEFITS								
51410 Social Security/FICA	17,894	19,101	-	19,101	18,150	19,443	19,443	19,443
51420 Medicare	4,185	4,467	-	4,467	4,245	4,547	4,547	4,547
51430 Maine PERS	7,738	10,135	-	10,135	9,517	11,800	11,800	11,800
51440 Health Benefit	62,500	67,500	-	67,500	67,500	70,000	70,000	70,000
51490 Deferred Compensation	9,669	9,670	-	9,670	9,743	9,813	9,813	9,813
	101,986	110,873	-	110,873	109,155	115,603	115,603	115,603
CONTRACTUAL SERVICES								
52030 Pro. Serv - Medical	1,105	1,200	-	1,200	1,050	1,200	1,200	1,200
52061 GIS	4,700	4,700	-	4,700	4,700	4,700	4,700	4,700
52090 Pro. Serv - Other	-	-	-	-	900	6,800	6,800	6,800
52260 R & M Equipment	1,377	3,400	-	3,400	3,200	3,400	3,400	3,400
52500 Postage	138	230	-	230	221	230	230	230
52510 Telephone	5,336	6,420	-	6,420	6,450	7,600	7,600	7,600
52540 Photocopies	4,108	3,300	-	3,300	3,550	3,600	3,600	3,600
52610 Travel	26	180	-	180	150	180	180	180
52640 Training	40	1,460	-	1,460	1,150	1,460	875	875
52670 Membership & Dues	859	955	-	955	540	955	955	955
	17,689	21,845	-	21,845	21,911	30,125	29,540	29,540

	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>PUB. WORKS ADMIN. - 13100</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	3,539	3,500	-	3,500	3,450	3,900	3,400	3,400
53075 Engineering Supplies	2,033	1,800	-	1,800	1,750	1,900	1,900	1,900
	5,572	5,300	-	5,300	5,200	5,800	5,300	5,300
TOTAL	414,197	429,111	-	429,111	428,784	447,662	446,577	446,577
Salaries, Full-time:								
Town Engineer/Director						92,691	92,691	92,691
Operations Manager						77,970	77,970	77,970
Engineering Aide						57,401	57,401	57,401
Bookkeeper						42,862	42,862	42,862
Operations Assistant						39,004	39,004	39,004
Two day calculation						1,732	1,732	1,732
From Enterprise Fund						(15,681)	(15,681)	(15,681)
						295,979	295,979	295,979

	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>PUB. WORKS GEN. MAINT. - 13110</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	554,222	651,363	-	651,363	635,305	671,229	634,124	634,124
51110 Overtime	108,537	132,000	-	132,000	140,000	133,000	133,000	133,000
	662,759	783,363	-	783,363	775,305	804,229	767,124	767,124
EMPLOYEE BENEFITS								
51410 Social Security/FICA	39,528	49,303	-	49,303	46,500	50,624	48,372	48,372
51420 Medicare	9,244	11,531	-	11,531	10,810	11,839	11,839	11,839
51430 Maine PERS	26,238	43,250	-	43,250	38,500	50,759	50,759	50,759
51440 Health Benefit	200,000	216,000	-	216,000	216,000	224,000	210,000	210,000
51490 Deferred Compensation	8,385	8,857	-	8,857	9,620	9,051	9,051	9,051
	283,395	328,941	-	328,941	321,430	346,273	330,021	330,021
CONTRACTUAL SERVICES								
52090 Pro. Serv - Other	1,750	2,200	-	2,200	2,237	2,200	2,200	2,200
52170 Construction Services	19,014	32,000	-	32,000	29,500	32,000	32,000	32,000
52180 Painting (Traffic Lines)	51,593	61,000	-	61,000	58,000	61,000	61,000	61,000
52360 Rental of Equipment	6,153	3,470	-	3,470	4,113	3,810	3,810	3,810
52361 Rental of Winter Equipment	170,134	149,000	-	149,000	255,000	160,000	160,000	160,000
52620 Meals	1,925	1,350	-	1,350	2,450	1,620	1,620	1,620
	250,569	249,020	-	249,020	351,300	260,630	260,630	260,630
MATERIALS & SUPPLIES								
53010 General Supplies	14,466	13,000	-	13,000	15,200	15,000	13,000	13,000
53120 Propane	550	800	-	800	-	-	-	-
53310 Traffic Control Supplies	23,212	22,200	-	22,200	19,500	22,200	22,200	22,200
53322 Patching Material	49,587	40,700	-	40,700	40,200	40,700	40,700	40,700
53330 Culverts & Drainage	15,419	37,000	-	37,000	32,500	38,000	38,000	38,000

	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>PUB. WORKS GEN. MAINT. - 13110</u>								
(continued)								
53340 Winter Sand	54,156	36,600	-	36,600	53,000	38,100	38,100	38,100
53345 Salt	151,093	140,500	-	140,500	165,000	148,300	148,300	148,300
53350 Gravel	18,804	38,400	-	38,400	34,500	38,400	38,400	38,400
53710 Clothing	10,157	10,690	-	10,690	9,800	10,690	10,690	10,690
53730 Minor Equip & Hand Tools	4,323	5,000	-	5,000	5,400	6,700	6,700	6,700
	341,767	344,890	-	344,890	375,100	358,090	356,090	356,090
PROGRAMS								
55500 August 2014 Flood Event	-	-	200,000	200,000	200,000	-	-	-
	-	-	200,000	200,000	200,000	-	-	-
CAPITAL OUTLAY								
56600 Capital - Equipment	-	-	-	-	-	9,800	-	-
	-	-	-	-	-	9,800	-	-
TOTAL	1,538,490	1,706,214	200,000	1,906,214	2,023,135	1,779,022	1,713,865	1,713,865
Salaries, Full-time:			Working Foremen		2	106,436	106,436	106,436
			Truck Driver		10	401,021	401,021	401,021
			Light Equip. Operator		1	42,316	42,316	42,316
			Heavy Equip. Operator		3	138,521	138,521	138,521
			Two day calculation			3,847	3,847	3,847
			From Enterprise Fund			(20,912)	(20,912)	(20,912)
			Salary Vacancy Factor			-	(37,105)	(37,105)
						671,229	634,124	634,124
Capital Equipment:			Plate Compactors - 2			3,200	-	-
			Sweepsters - 2			6,600	-	-
						9,800	-	-

Activities include the removal of snow and ice and the spreading of sand and salt on public streets, sidewalks and parking areas. Costs may vary considerably from year to year depending on winter conditions. Expenditures in the Overtime account depend on the number and timing of storm events during the winter. Rental of Winter Equipment is to hire outside contractors for the East Brunswick/Jordan Avenue contract, the Meadowbrook/Parkview/Greenwood contract and to haul snow. The Town has twenty total snowplowing routes; it hires contractors for seven.

	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>REFUSE COLLECTION & DISPOSAL - 13130</u>								
CONTRACTUAL SERVICES								
52125 Solid Waste/Rec. Collection	342,385	356,847	-	356,847	356,847	362,556	362,556	362,556
52130 Disposal Fees	240,664	224,000	-	224,000	260,563	248,000	248,000	248,000
	583,049	580,847	-	580,847	617,410	610,556	610,556	610,556
MATERIALS & SUPPLIES								
53010 General Supplies	1,051	1,000	-	1,000	960	1,000	1,000	1,000
	1,051	1,000	-	1,000	960	1,000	1,000	1,000
PROGRAMS								
55000 Program	-	-	-	-	(447)	-	-	-
	-	-	-	-	(447)	-	-	-
TOTAL	584,100	581,847	-	581,847	617,923	611,556	611,556	611,556

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	284,801	286,019	-	286,019	286,019	316,946	286,946	286,946
52138 Removal of Special Waste	10,511	11,000	-	11,000	10,414	11,000	11,000	11,000
52500 Postage	-	110	-	110	80	110	110	110
52525 Promotion	938	500	-	500	250	3,875	475	475
52670 Membership & Dues	40	100	-	100	50	100	100	100
	296,290	297,729	-	297,729	296,813	332,031	298,631	298,631
TOTAL	296,290	297,729	-	297,729	296,813	332,031	298,631	298,631

	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>PUB. WORKS CENT. GARAGE - 13150</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	142,839	147,665	-	147,665	149,259	153,571	153,571	153,571
51030 Salaries, Part-time	17,636	17,942	-	17,942	18,091	18,324	18,324	18,324
51110 Overtime	15,290	11,000	-	11,000	24,025	11,600	11,600	11,600
	175,765	176,607	-	176,607	191,375	183,495	183,495	183,495
EMPLOYEE BENEFITS								
51410 Social Security/FICA	9,731	11,164	-	11,164	11,776	11,598	11,598	11,598
51420 Medicare	2,276	2,611	-	2,611	327	2,712	2,712	2,712
51430 Maine PERS	4,293	5,730	-	5,730	5,343	6,752	6,752	6,752
51440 Health Benefit	43,750	47,250	-	47,250	47,250	49,000	49,000	49,000
51490 Deferred Compensation	3,274	3,460	-	3,460	3,900	3,575	3,575	3,575
	63,324	70,215	-	70,215	68,596	73,637	73,637	73,637
CONTRACTUAL SERVICES								
52100 Electricity	12,362	14,300	-	14,300	14,223	14,300	14,300	14,300
52110 Water	2,748	2,300	-	2,300	3,012	3,100	3,100	3,100
52120 Sewer	1,069	640	-	640	640	700	700	700
52130 Rubbish Disposal	1,562	1,950	-	1,950	1,727	2,065	2,065	2,065
52220 R & M Building	19,522	15,960	-	15,960	19,500	20,000	20,000	14,500
52240 R & M Vehicles	329,403	231,800	-	231,800	295,000	250,400	250,400	250,400
52260 R & M Equipment	5,781	6,420	-	6,420	8,900	7,340	7,340	7,340
52264 R & M Radios	2,258	2,300	-	2,300	1,950	2,300	2,300	2,300
52640 Training	135	925	-	925	450	925	925	925
	374,840	276,595	-	276,595	345,402	301,130	301,130	295,630
MATERIALS & SUPPLIES								
53010 General Supplies	3,714	2,520	-	2,520	3,150	2,820	2,820	2,820
53020 Office Supplies	1,470	1,480	-	1,480	1,120	1,460	1,460	1,460
53125 Natural Gas	25,189	24,000	-	24,000	22,100	31,500	31,500	31,500
53150 Janitorial Supplies	6,301	7,400	-	7,400	7,000	7,400	7,400	7,400

	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>PUB. WORKS CENT. GARAGE - 13150</u>								
<u>(continued)</u>								
53210 Diesel Fuel	131,899	149,940	-	149,940	145,514	105,000	102,900	102,900
53220 Gasoline	22,442	23,943	-	23,943	22,951	16,905	15,870	15,870
53230 Oil & Lubricants	11,464	9,700	-	9,700	12,824	10,500	10,500	10,500
53240 Tires & Tubes	22,540	27,100	-	27,100	25,225	27,100	27,100	27,100
53710 Clothing	2,804	3,800	-	3,800	4,375	3,800	3,800	3,800
53730 Minor Equip & Hand Tools	10,817	8,000	-	8,000	8,150	11,375	8,000	8,000
	238,640	257,883	-	257,883	252,409	217,860	211,350	211,350
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	36,637	-	-	-	-	15,000	-	-
56600 Capital - Equipment	8,600	-	10,200	10,200	10,294	-	-	-
	45,237	-	10,200	10,200	10,294	15,000	-	-
TOTAL	857,806	741,300	10,200	751,500	828,076	751,122	729,612	724,112
Central garage maintains all the Public Works equipment and the equipment used at the Landfill.								
Salaries, Full-time:			Foreman			55,085	55,085	55,085
			2 Mechanics			97,629	97,629	97,629
			Two day calculation			857	857	857
						153,571	153,571	153,571
Part-time - custodian for 20 hrs./wk.						18,324	18,324	18,324
Natural Gas	15,000		therms at	2.10		31,500	31,500	31,500
Diesel	42,000		gallons at	2.45		105,000	102,900	102,900
Gasoline	6,900		gallons at	2.30		16,905	15,870	15,870
TOTAL PUBLIC WORKS	3,690,883	3,756,201	210,200	3,966,401	4,194,731	3,921,393	3,800,241	3,794,741

	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>GENERAL ASSISTANCE - 14100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	68,012	72,412	-	72,412	56,800	73,802	73,802	73,802
51040 Wages, Part-time	141	-	-	-	14,400	-	-	-
	68,153	72,412	-	72,412	71,200	73,802	73,802	73,802
EMPLOYEE BENEFITS								
51410 Social Security/FICA	4,509	4,663	-	4,663	4,356	4,656	4,656	4,656
51420 Medicare	1,055	1,091	-	1,091	1,019	1,089	1,089	1,089
51430 Maine PERS	2,976	3,956	-	3,956	3,666	6,568	6,568	6,568
51440 Health Benefit	18,750	20,250	-	20,250	20,250	21,000	21,000	21,000
	27,290	29,960	-	29,960	29,291	33,313	33,313	33,313
CONTRACTUAL SERVICES								
52100 Electricity	1,160	-	-	-	-	-	-	-
52220 R & M Building	375	-	-	-	-	-	-	-
52260 R & M Equipment	28	-	-	-	-	-	-	-
52320 Office Rental	9,990	-	-	-	-	-	-	-
52500 Postage	12	75	-	75	75	75	75	75
52510 Telephone	1,441	-	-	-	992	1,644	1,644	1,644
52540 Photocopies	48	200	-	200	200	200	200	200
52610 Travel	-	100	-	100	100	100	100	100
52640 Training	-	300	-	300	300	300	300	300
52670 Membership & Dues	60	60	-	60	60	60	60	60
52800 Grants	56,026	60,000	-	60,000	70,000	60,000	60,000	60,000
	69,140	60,735	-	60,735	71,727	62,379	62,379	62,379
MATERIALS & SUPPLIES								
53020 Office Supplies	286	500	-	500	175	500	500	500
53110 Heating Fuel	1,324	-	-	-	-	-	-	-
	1,610	500	-	500	175	500	500	500
TOTAL	166,193	163,607	-	163,607	172,393	169,994	169,994	169,994

	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>GENERAL ASSISTANCE - 14100</u>								
(continued)								
Salaries, Full-time:								
Caseworker- Full-time						53,647	53,647	53,647
Caseworker - Full-time, shared with Bath						34,628	34,628	34,628
Two day calculation						498	498	498
From City of Bath						(14,971)	(14,971)	(14,971)
						73,802	73,802	73,802

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	2,275	2,500	-	2,500	2,500	2,500	2,500	2,500
	2,275	2,500	-	2,500	2,500	2,500	2,500	2,500

EMPLOYEE BENEFITS

51420 Medicare	31	36	-	36	36	36	36	36
51430 Maine PERS	224	230	-	230	230	230	230	230
	255	266	-	266	266	266	266	266

PROGRAMS

55715 MCHPP	-	-	-	-	-	-	-	10,000
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TOTAL	2,530	2,766	-	2,766	2,766	2,766	2,766	12,766
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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	168,723	166,373	-	166,373	175,159	172,760	172,760	182,760
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	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>SCHOOL DEPARTMENT - 14500</u>								
PROGRAMS								
55000 Program	32,785,354	35,763,587	-	35,763,587	35,763,587	36,585,855	36,585,855	36,525,855
TOTAL	32,785,354	35,763,587	-	35,763,587	35,763,587	36,585,855	36,585,855	36,525,855

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, 2014 those payments amounted to \$2,403,000.

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, 2014 those payments were \$2,649,066.

An additional \$124,850 was transferred 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:	2013-14 <u>Budget</u>	2013-14 <u>CAFR</u>						
Expenditures per School:	32,828,856	32,828,856						
Transfers to Capital Projects	(124,850)	(124,850)						
Recorded as Debt Service		(2,649,066)						
Change in Comp. Absences	81,348	81,348						
Maine PERS Teacher Plan		2,403,000						
	32,785,354	32,539,288						
TOTAL EDUCATION	32,785,354	35,763,587	-	35,763,587	35,763,587	36,585,855	36,585,855	36,525,855

	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>RECREATION ADMIN. - 15000</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	285,597	291,649	-	291,649	292,242	299,517	299,517	279,517
51040 Wages, Part-time	19,318	23,087	-	23,087	22,500	23,087	10,835	10,835
51110 Overtime	917	645	-	645	1,100	1,223	1,223	1,223
	305,832	315,381	-	315,381	315,842	323,827	311,575	291,575
EMPLOYEE BENEFITS								
51410 Social Security/FICA	18,243	19,553	-	19,553	17,869	20,220	20,220	20,220
51420 Medicare	4,266	4,573	-	4,573	4,179	4,729	4,729	4,729
51430 Maine PERS	17,363	22,799	-	22,799	21,440	26,793	26,793	26,793
51440 Health Benefit	62,500	67,500	-	67,500	67,500	70,000	70,000	70,000
	102,372	114,425	-	114,425	110,988	121,742	121,742	121,742
CONTRACTUAL SERVICES								
52090 Prof. Services - Other	2,255	-	10,000	10,000	10,000	-	-	-
52260 R & M Equipment	1,632	4,450	-	4,450	4,322	4,758	4,758	4,758
52500 Postage	1,156	1,485	-	1,485	1,118	1,300	1,300	1,300
52510 Telephone	4,078	3,600	-	3,600	4,250	4,500	4,500	4,500
52520 Advertising	432	300	-	300	157	300	300	300
52530 Printing	2,492	2,100	-	2,100	2,000	2,000	2,000	2,000
52540 Photocopies	3,866	4,275	-	4,275	3,900	4,000	4,000	4,000
52610 Travel	2,350	3,000	-	3,000	3,559	3,200	3,200	3,200
52640 Training	40	300	-	300	300	300	300	300
52661 Background Checks	-	200	-	200	92	200	200	200
52670 Membership & Dues	800	900	-	900	825	825	825	825
	19,101	20,610	10,000	30,610	30,523	21,383	21,383	21,383

	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>RECREATION ADMIN. - 15000</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	3,445	3,809	-	3,809	3,400	3,500	3,500	3,500
53030 Computer Supplies	1,256	2,000	-	2,000	1,400	1,500	1,500	1,500
	4,701	5,809	-	5,809	4,800	5,000	5,000	5,000
TOTAL	432,006	456,225	10,000	466,225	462,153	471,952	459,700	439,700

Salaries, Full-time:

Director						84,831	84,831	84,831
Deputy Director						66,029	66,029	66,029
Program Assistant						57,943	57,943	57,943
Recreation Admin Registrar						44,869	44,869	44,869
Financial Administrative Assistant						42,074	42,074	42,074
Two day calculation						1,654	1,654	1,654
Additional straight time						2,117	2,117	2,117
1/4 Program Asst paid by Rec Programs						-	-	(20,000)
						299,517	299,517	279,517

	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>REC - BUILDINGS & GROUNDS - 15050</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	221,017	226,294	-	226,294	226,721	233,912	233,912	233,912
51040 Wages, Part-time	98,668	98,230	25,000	123,230	117,602	125,725	125,725	125,725
51110 Overtime	19,567	19,205	-	19,205	28,610	21,970	21,970	21,970
	339,252	343,729	25,000	368,729	372,933	381,607	381,607	381,607
EMPLOYEE BENEFITS								
51410 Social Security/FICA	20,152	22,899	-	22,899	21,446	23,772	23,772	23,772
51420 Medicare	4,713	5,356	-	5,356	5,015	5,560	5,560	5,560
51430 Maine PERS	14,445	20,407	-	20,407	18,435	22,773	22,773	22,773
51440 Health Benefit	62,500	75,600	-	75,600	75,600	78,400	78,400	78,400
	101,810	124,262	-	124,262	120,496	130,505	130,505	130,505
CONTRACTUAL SERVICES								
52030 Pro. Servs. - Medical	324	855	-	855	1,050	2,100	2,100	2,100
52090 Pro. Servs. - Other	750	4,085	-	4,085	2,100	6,365	6,365	6,365
52100 Electricity	3,296	8,330	-	8,330	5,590	6,850	6,850	6,850
52110 Water	5,192	13,445	-	13,445	10,210	13,930	13,930	13,930
52120 Sewer	3,311	6,025	-	6,025	4,900	5,835	5,835	5,835
52130 Rubbish Removal	17,271	18,204	-	18,204	17,999	19,141	19,141	19,141
52162 Brush & Wood Disposal	878	1,900	-	1,900	1,400	1,900	1,900	1,900
52220 R & M Building	4,111	-	-	-	-	-	-	-
52230 R & M Facilities	19,999	20,355	-	20,355	20,355	22,740	20,740	20,740
52240 R & M Vehicle	9,114	9,150	-	9,150	8,400	8,975	8,975	8,975
52260 R & M Equipment	12,103	10,325	-	10,325	14,800	14,350	14,350	14,350
52330 Rental of Facilities	600	-	-	-	1,200	1,200	1,200	1,200
52360 Rental of Equipment	-	350	-	350	95	200	200	200
52510 Telephone	3,409	3,600	-	3,600	3,800	3,975	3,975	3,975
52520 Advertising	52	300	-	300	250	300	300	300
52640 Training	200	850	-	850	380	385	385	385
	80,610	97,774	-	97,774	92,529	108,246	106,246	106,246

	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>REC - BUILDINGS & GROUNDS - 15050</u>								
(continued)								
MATERIALS & SUPPLIES								
53010 General Supplies	34,578	35,650	-	35,650	35,650	40,575	37,575	37,575
53062 Publications	-	100	-	100	100	100	100	100
53120 Propane	3,121	3,300	-	3,300	3,000	3,325	3,325	3,325
53150 Janitorial Supplies	3,829	-	-	-	-	-	-	-
53210 Diesel	5,714	6,069	-	6,069	6,400	4,875	4,778	4,778
53220 Gasoline	20,535	20,820	-	20,820	21,200	17,395	16,330	16,330
53520 Plants & Flowers	2,250	2,750	-	2,750	2,750	2,750	2,750	2,750
53710 Clothing	5,207	4,920	-	4,920	5,200	6,190	6,190	6,190
53730 Minor Equip & Hand Tools	3,900	6,585	-	6,585	6,585	15,310	6,510	6,510
	79,134	80,194	-	80,194	80,885	90,520	77,558	77,558
PROGRAMS								
55000 Custodial Services - Rec Bldg	-	-	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
55577 Public Tree Program	17,407	16,975	-	16,975	18,800	21,525	16,975	16,975
	17,407	16,975	(25,000)	(8,025)	(6,200)	(3,475)	(8,025)	(8,025)
CAPITAL OUTLAY								
56300 Capital - Facilities	-	-	-	-	-	36,100	-	-
56400 Capital - Vehicles	5,000	-	-	-	-	5,000	5,000	5,000
56600 Capital - Equipment	-	15,500	-	15,500	15,051	6,500	6,500	6,500
	5,000	15,500	-	15,500	15,051	47,600	11,500	11,500
TOTAL	623,213	678,434	-	678,434	675,694	755,003	699,391	699,391

2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 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	55,070	55,070	55,070
Maintenance Workers	110,686	110,686	110,686
Two day calculation	1,305	1,305	1,305
	233,912	233,912	233,912

Wages, Part-time:

Maintenance Workers - permanent	18,417	18,417	18,417
Maintenance Workers - seasonal	107,308	107,308	107,308
	125,725	125,725	125,725

Diesel	1,950	gallons at	2.45	4,875	4,778	4,778
Gasoline	7,100	gallons at	2.30	17,395	16,330	16,330
Propane	950	gallons at	3.50	3,325	3,325	3,325

	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>REC FEDERAL ST BUILDING - 15150</u>								
CONTRACTUAL SERVICES								
52100 Electricity	4,521	-	-	-	-	-	-	-
52110 Water	254	-	-	-	-	-	-	-
52120 Sewer	112	-	-	-	-	-	-	-
52220 R & M Building	4,268	-	-	-	-	-	-	-
	9,155	-	-	-	-	-	-	-
MATERIALS & SUPPLIES								
53125 Natural Gas	5,857	-	-	-	-	-	-	-
	5,857	-	-	-	-	-	-	-
TOTAL	15,012	-	-	-	-	-	-	-

The Recreation Department moved its operations to 220 Neptune Drive, and the 30 Federal Street Recreation building was closed in November, 2013. The 2013-14 actual amounts reflect costs until June 2014 when the 30 Federal Street building was sold.

	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>REC NEPTUNE DR BUILDING -15250</u>								
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	-	-	-	-	2,500	15,000	-	-
52100 Electricity	8,095	40,000	-	40,000	24,000	40,000	24,000	24,000
52110 Water	238	1,200	-	1,200	550	1,200	1,200	1,200
52120 Sewer	352	1,300	-	1,300	700	1,300	1,300	1,300
52150 Custodial Services	-	25,000	-	25,000	25,000	25,000	25,000	25,000
52220 R & M Building	42,516	54,941	-	54,941	54,941	72,671	71,871	71,871
	51,201	122,441	-	122,441	107,691	155,171	123,371	123,371
MATERIALS & SUPPLIES								
53125 Natural Gas	26,550	33,056	-	33,056	38,500	43,386	43,386	43,386
53150 Janitorial Supplies	-	4,830	-	4,830	4,300	4,830	4,830	4,830
53730 Minor Equip & Hand Tools	-	-	-	-	-	2,395	2,395	2,395
	26,550	37,886	-	37,886	42,800	50,611	50,611	50,611
CAPITAL OUTLAY								
56200 Capital - Bldg. Improvements	-	-	-	-	-	15,000	15,000	-
	-	-	-	-	-	15,000	15,000	-
TOTAL	77,751	160,327	-	160,327	150,491	220,782	188,982	173,982
								-
	Natural Gas	27,116	therms at	1.60		43,386	43,386	43,386

In November 2013, the Recreation Department moved from the 30 Federal Street Recreation Building to the Recreation Center Building at 220 Neptune Drive on Brunswick Landing . The 2013-14 actual amounts reflect the costs of the Neptune Drive Building from November 2013 to June 2014.

	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>TEEN CENTER - 15300</u>								
PROGRAMS								
52800 Grants	10,000	15,000	-	15,000	15,000	15,000	15,000	15,000
	10,000	15,000	-	15,000	15,000	15,000	15,000	15,000
TOTAL	10,000	15,000	-	15,000	15,000	15,000	15,000	15,000

PEOPLE PLUS CENTER - 15310

PROGRAMS								
52220 R & M Building	4,630	5,000	-	5,000	2,500	5,000	5,000	5,000
52800 Grants	100,000	110,000	-	110,000	110,000	145,000	113,300	113,300
	104,630	115,000	-	115,000	112,500	150,000	118,300	118,300
TOTAL	104,630	115,000	-	115,000	112,500	150,000	118,300	118,300

PUBLIC LIBRARY - 15400

PROGRAMS								
52220 R & M Building	27,926	15,000	-	15,000	12,500	15,000	15,000	15,000
52800 Grants	1,200,000	1,270,000	-	1,270,000	1,270,000	1,359,735	1,310,000	1,310,000
TOTAL	1,227,926	1,285,000	-	1,285,000	1,282,500	1,374,735	1,325,000	1,325,000

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	2,490,538	2,709,986	10,000	2,719,986	2,698,338	2,987,472	2,806,373	2,771,373
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	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>COUNTY TAX - 16000</u>								
52900 Assessment	1,249,487	1,333,350	-	1,333,350	1,333,350	1,360,042	1,360,042	1,360,042
TOTAL COUNTY TAX	1,249,487	1,333,350	-	1,333,350	1,333,350	1,360,042	1,360,042	1,360,042
<u>PROMOTION AND DEVELOPMENT - 17000</u>								
55702 Memorial Day	-	5,500	(5,500)	-	5,500	5,500	4,500	4,500
55703 July 4th	-	500	-	500	500	500	500	500
55704 MCOG	30,417	30,417	-	30,417	30,417	30,417	30,417	30,417
55705 Pejepscot Historical Society	2,500	3,000	-	3,000	3,000	3,000	3,000	-
55708 Brunswick Downtown Association	90,000	90,000	-	90,000	90,000	100,000	93,000	93,000
55709 Five Rivers Arts Alliance	4,500	5,000	-	5,000	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	141	500	-	500	500	500	-	-
55713 Town Commons	841	1,500	-	1,500	1,500	1,500	-	-
55714 Coastal Trans	20,000	25,000	-	25,000	25,000	35,000	30,000	30,000
TOTAL	151,899	164,917	(5,500)	159,417	164,917	184,917	169,917	161,917
<u>ADDITIONAL SCHOOL ASST. - 17010</u>								
52610 Travel	10,000	10,000	-	10,000	10,000	10,000	10,000	10,000
TOTAL	10,000	10,000	-	10,000	10,000	10,000	10,000	10,000
<u>CEMETERY CARE - 17020</u>								
55000 Program	2,000	3,000	-	3,000	3,000	3,000	3,000	3,000
TOTAL	2,000	3,000	-	3,000	3,000	3,000	3,000	3,000

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

	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>SALARY, WAGE & BENEFITS RESERVE - 17030</u>								
51995 Salary and Wage Reserve	(126,903)	9,000	-	9,000	(120,000)	75,000	75,000	75,000
51499 Benefits Reserve	-	-	-	-	-	-	(32,000)	(32,000)
TOTAL	(126,903)	9,000	-	9,000	(120,000)	75,000	43,000	43,000
<u>SCHOOL MASTER PLAN - 17052</u>								
55000 Program	-	-	14,527	14,527	14,527	-	-	-
TOTAL	-	-	14,527	14,527	14,527	-	-	-
TOTAL UNCLASSIFIED	36,996	186,917	9,027	195,944	72,444	272,917	225,917	217,917

	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 Council
<u>DEBT SERVICE</u>								
2003 HIGH SCHOOL REFUNDING BONDS - 18010								
52710 Principal	785,000	-	-	-	-	-	-	-
Less School Portion	(785,000)	-	-	-	-	-	-	-
52720 Interest	13,738	-	-	-	-	-	-	-
Less School Portion	(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	60,000	52,000	-	52,000	52,000	44,000	44,000	44,000
	260,000	252,000	-	252,000	252,000	244,000	244,000	244,000
2011 CIP G/O BONDS - 18030								
52710 Principal	555,000	555,000	-	555,000	555,000	550,000	550,000	550,000
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	68,150	57,050	-	57,050	57,050	46,000	46,000	46,000
Less School Portion	(12,800)	(7,680)	-	(7,680)	(7,680)	(2,560)	(2,560)	(2,560)
Less TIF Portion	(13,900)	(12,480)	-	(12,480)	(12,480)	(11,060)	(11,060)	(11,060)
	269,450	264,890	-	264,890	264,890	255,380	255,380	255,380
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	489,924	468,462	-	468,462	468,462	466,522	466,522	466,522
Less School Portion	(489,924)	(468,462)	-	(468,462)	(468,462)	(466,522)	(466,522)	(466,522)
	-	-	-	-	-	-	-	-
POLICE STATION BOND - 18040								
52710 Principal	275,000	275,000	-	275,000	275,000	275,000	275,000	275,000
52720 Interest	112,912	130,625	-	130,625	130,625	125,125	125,125	125,125
	387,912	405,625	-	405,625	405,625	400,125	400,125	400,125
TOTAL DEBT SERVICE	917,362	922,515	-	922,515	922,515	899,505	899,505	899,505
TOTAL EXPENDITURES	52,905,335	56,951,683	265,352	57,217,035	57,198,476	58,941,702	58,338,450	58,228,250

	2013-14 Actual	2014-15 Adopted	2014-15 Adjustments	2014-15 Available	2014-15 Est Expended	2015-16 Department	2015-16 Manager	2015-16 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	2,767,511	903,860	-	903,860	903,860	1,381,236	1,254,236	1,174,236
59410 Capital Projects - Education	311,430	-	-	-	-	-	-	-
59620 Enterprise Funds	240,000	244,000	-	244,000	244,000	244,000	194,000	194,000
TOTAL	3,324,441	1,147,860	5,500	1,153,360	1,153,360	1,625,236	1,448,236	1,368,236
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	-	-	-
	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	25,000	25,000
Street Resurfacing Program	513,000	530,000	-	530,000	530,000	700,000	630,000	630,000
Fire Vehicle Replacement	100,000	30,000	-	30,000	30,000	104,040	104,040	104,040
Police Vehicle Replacement	101,975	106,440	-	106,440	106,440	141,208	109,208	109,208
PW Equipment Replacement	376,000	227,420	-	227,420	227,420	333,968	333,968	283,968
P&R Vehicle Replacement	105,000	10,000	-	10,000	10,000	52,020	52,020	22,020
Other Projects	1,882,966	-	-	-	-	-	-	-
	3,078,941	903,860	-	903,860	903,860	1,381,236	1,254,236	1,174,236
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	150,000	150,000
Train Station-Visitors Center	40,000	44,000	-	44,000	44,000	44,000	44,000	44,000
	240,000	244,000	-	244,000	244,000	244,000	194,000	194,000
GRAND TOTALS	56,229,776	58,099,543	270,852	58,370,395	58,351,836	60,566,938	59,786,686	59,596,486

TOWN OF BRUNSWICK, MAINE

CAPITAL BUDGET

**For the Fiscal Year
July 1, 2015 - June 30, 2016**

**Town of Brunswick, Maine
Capital Budget
Municipal Budget for July 1, 2015 - June 30, 2016**

	2013-14 Actual	2014-15 Council Approved	2014-15 Supplemental	2014-15 Final	2015-16 Manager Proposed	2015-16 Council Approved
From General Fund Balance:						
<i>General Government</i>						
McLellan Building Planning	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -
McLellan Building Construction	1,100,000					
Telecommunications	50,000				50,000	50,000
<i>Public Works</i>						
Union St Storm Sewer Planning	50,000					
August 2014 flooding		-	200,000	200,000		
<i>School Department</i>						
BHS Fire Alarm System	145,000					
Hawthorne Advance forgiveness	186,580					
<i>Parks & Recreation</i>						
Water St Boat Landing	70,000					
Building 211 improvements	100,000	-	-	-	-	-
Use of Fund Balance	1,751,580	-	200,000	200,000	50,000	50,000
From Reserves:						
<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		20,000		
Recreation Building Roof (partial)	-	16,000	-	16,000	-	-
Use of Reserves	-	161,000	-	161,000	-	-

	2013-14 Actual	2014-15 Council Approved	2014-15 Supplemental	2014-15 Final	2015-16 Manager Proposed	2015-16 Council Approved
From Municipal Revenues:						
<i>Streets and Sidewalks</i>						
Street Resurfacing Program	513,000	530,000		530,000	630,000	630,000
Sidewalk Program	-	-	-	-	25,000	25,000
<i>Vehicle Replacement</i>						
Fire Vehicle Replacement	100,000	30,000	-	30,000	104,040	104,040
Police Vehicle Replacement	135,725	106,440	-	106,440	109,208	109,208
PW Equipment Replacement	376,000	227,420	-	227,420	333,968	283,968
P&R Vehicle Replacement	105,000	10,000	-	10,000	52,020	22,020
Municipal Revenues	1,229,725	903,860	-	903,860	1,254,236	1,174,236
TOTALS	2,981,305	1,064,860	200,000	1,264,860	1,304,236	1,224,236

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

Street	Location	Proposed	
		Length (l.f.)	Est Cost
Boody St	Maine St to Spring St	1,150	\$ 38,003
High St	Union St to Cushing St	890	30,153
Old Bath Rd	Bath Rd to Rt 1 Overpass bridge	810	28,496
Thompson St	Maine St to Barrows St	1,900	58,979
Greenwood Road	Durham Rd to Industrial Parkway	3,350	110,903
Union St	Pleasant St South to Railroad tracks	950	45,238
Water St	Industry Rd to Dead end	1,390	40,655
Woodside Rd	Arrowhead Dr South 540 lf	540	17,270
Woodside Rd	Pleasant Hill Rd to 360' N of Feldspar	2,100	59,887
Maquoit Rd	Maine St to BHS Entrance drive	2,950	111,298
River Rd	1300'E Lisbon Rd to 1100'W Lisbon Rd	2,400	58,340
Pavement Inspector/Contingency			6,000
Milling Transverse Joints/Tack/Contingency			24,778
		18,430	\$ 630,000
		3.49	miles

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TOWN OF BRUNSWICK, MAINE

MUNICIPAL BUDGET 2015-16

Statistical Section

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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>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Cash & Investments	21,724,381	20,952,423	21,193,010	20,257,711	19,500,293
Taxes Receivable	752,364	706,276	706,866	821,285	798,261
Tax Liens & Acquired Property	154,593	178,530	245,769	264,646	292,495
Accounts Receivable	696,414	595,162	623,447	974,337	718,089
Advances to Other Funds	2,053,201	2,685,795	495,297	450,580	-
Other	30,054	42,429	23,925	55,570	36,767
TOTAL ASSETS	25,411,007	25,160,615	23,288,314	22,824,129	21,345,905
<u>LIABILITIES</u>					
Accounts Payable	790,947	407,950	638,737	490,519	800,131
Accrued Payroll	2,810,979	2,783,560	2,580,995	2,661,617	2,949,180
Due to Other Funds	1,606,269	1,319,431	875,669	1,112,709	1,269,664
Other	325,795	232,678	256,645	260,509	261,032
TOTAL LIABILITIES	5,533,990	4,743,619	4,352,046	4,525,354	5,280,007
<u>DEFERRED INFLOWS</u>					
Deferred Property Taxes	479,514	529,804	631,311	577,813	721,220
Deferred Revenues	121,066	92,958	196,662	208,347	219,446
TOTAL DEFERRED INFLOWS	600,580	622,762	827,973	786,160	940,666
<u>FUND BALANCES</u>					
Non-spendable	2,083,255	2,720,061	519,222	506,150	36,767
Restricted	8,082,597	7,551,309	6,573,147	5,179,656	4,980,910
Assigned	1,626,364	1,014,339	1,987,354	1,824,835	1,619,378
Unassigned	7,484,221	8,508,525	9,028,572	10,001,974	8,488,177
TOTAL FUND BALANCE	19,276,437	19,794,234	18,108,295	17,512,615	15,125,232
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	25,411,007	25,160,615	23,288,314	22,824,129	21,345,905

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,

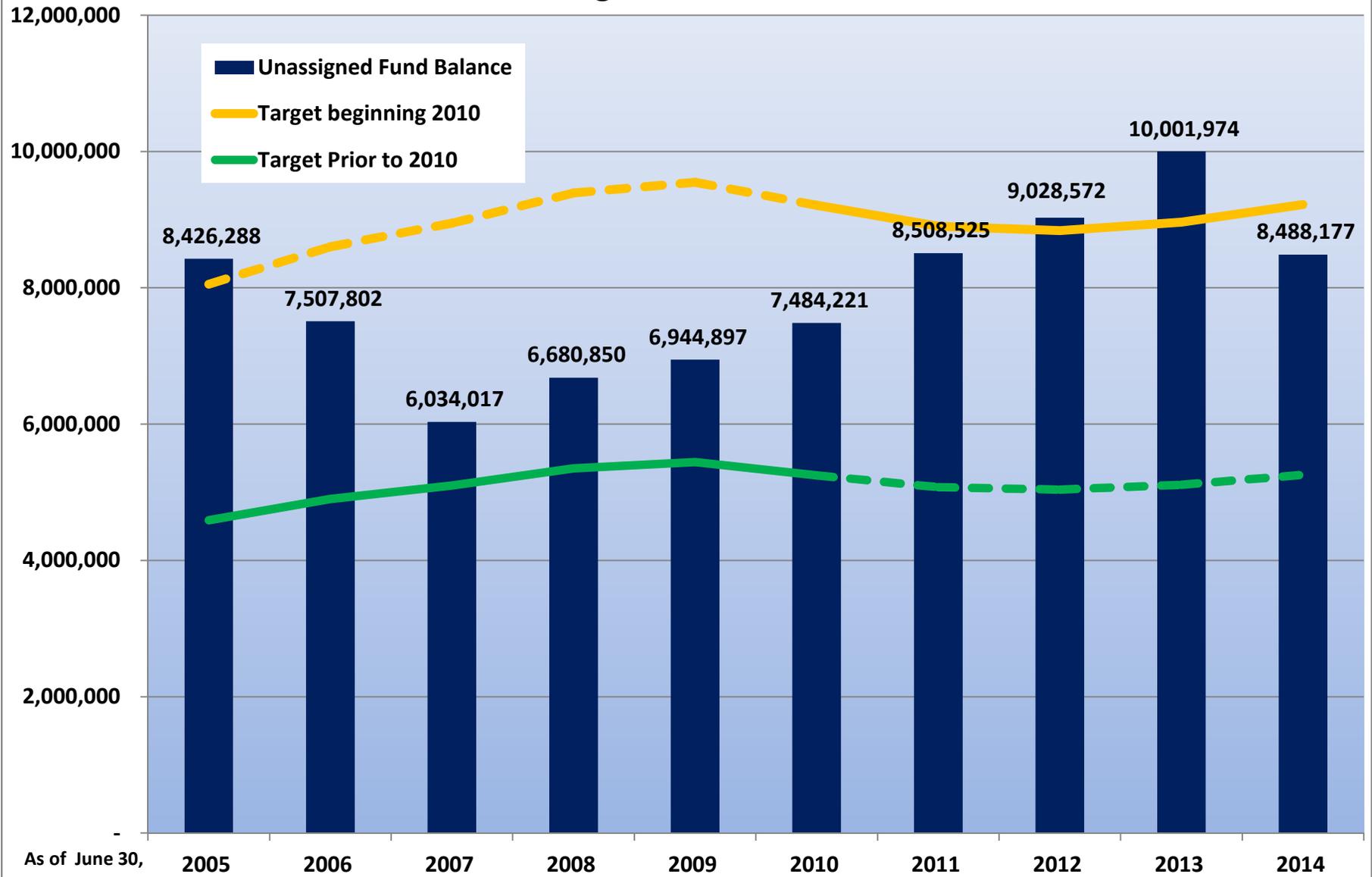
<u>REVENUES</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Taxes	31,593,993	32,014,953	33,574,965	36,629,919	38,490,317
Licenses, Fees & Permits	267,450	337,927	310,181	372,259	399,359
Intergovernmental	19,975,317	17,965,819	16,907,852	14,393,862	14,268,570
Charges for Service	2,532,274	2,455,016	1,626,511	1,617,719	1,413,140
Interest on Investments	53,101	41,388	45,402	19,177	13,687
Other	828,785	583,613	569,691	744,501	731,055
TOTAL REVENUES	55,250,920	53,398,716	53,034,602	53,777,437	55,316,128
<u>EXPENDITURES</u>					
General Government	3,252,950	3,218,401	3,223,623	3,281,811	3,552,992
Public Safety	6,955,140	7,089,887	7,258,896	7,681,120	8,013,000
Public Works	3,064,200	3,221,383	3,040,274	3,389,760	3,690,883
Human Services	134,829	150,281	168,813	154,425	168,723
Education	33,078,519	32,012,711	30,310,885	30,599,422	32,539,288
Recreation & Culture	2,228,651	1,989,193	2,163,371	2,322,958	2,490,538
Debt Service	1,714,125	1,618,145	3,466,375	3,346,403	3,566,428
County Tax	1,149,612	1,171,049	1,187,020	1,183,264	1,249,487
Unclassified	133,725	120,725	296,682	281,424	36,996
TOTAL EXPENDITURES	51,711,751	50,591,775	51,115,939	52,240,587	55,308,335
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers In	447,199	383,402	202,613	956,397	704,265
Transfers Out	(2,369,522)	(2,672,546)	(3,873,121)	(3,088,927)	(3,324,441)
Sale of general capital assets	-	-	65,906	-	225,000
	(1,922,323)	(2,289,144)	(3,604,602)	(2,132,530)	(2,395,176)
EXCESS OF REVENUES AND OTHER SOURCES					
OVER/(UNDER) EXPENDITURES AND OTHER USES	1,616,846	517,797	(1,685,939)	(595,680)	(2,387,383)
BEGINNING FUND BALANCE	17,659,591	19,276,437	19,794,234	18,108,295	17,512,615
ENDING FUND BALANCE	19,276,437	19,794,234	18,108,295	17,512,615	15,125,232

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>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>	<u>2014</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	36,767
Restricted										
Education	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	4,773,172
Municipal purposes	252,625	409,516	351,058	416,890	326,784	129,721	281,669	370,351	210,670	207,738
Assigned	958,378	1,241,798	749,070	625,002	608,524	1,626,364	1,014,339	1,987,354	1,824,835	1,619,378
Unassigned	<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>	<u>8,488,177</u>
Total General Fund	<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>	<u>\$ 15,125,232</u>
General Fund Revenues	\$ 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	\$ 55,316,128
Unrestricted Fund Balance	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	10,107,555
As a % of Revenues	19.43%	16.95%	12.63%	12.97%	13.19%	16.49%	17.83%	20.77%	21.99%	18.27%
Unassigned Fund Balance	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	8,488,177
As a % of Revenues	17.44%	14.55%	11.24%	11.86%	12.12%	13.55%	15.93%	17.02%	18.60%	15.34%
Target Unassigned Balance	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	9,221,199
Amount Above/(Below) Target	373,731	(1,094,785)	(2,915,898)	(2,710,235)	(2,604,346)	(1,726,107)	(393,041)	187,704	1,037,275	(733,022)
Previous Target (prior to 2010)	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	5,255,032

Town of Brunswick Unassigned Fund Balance

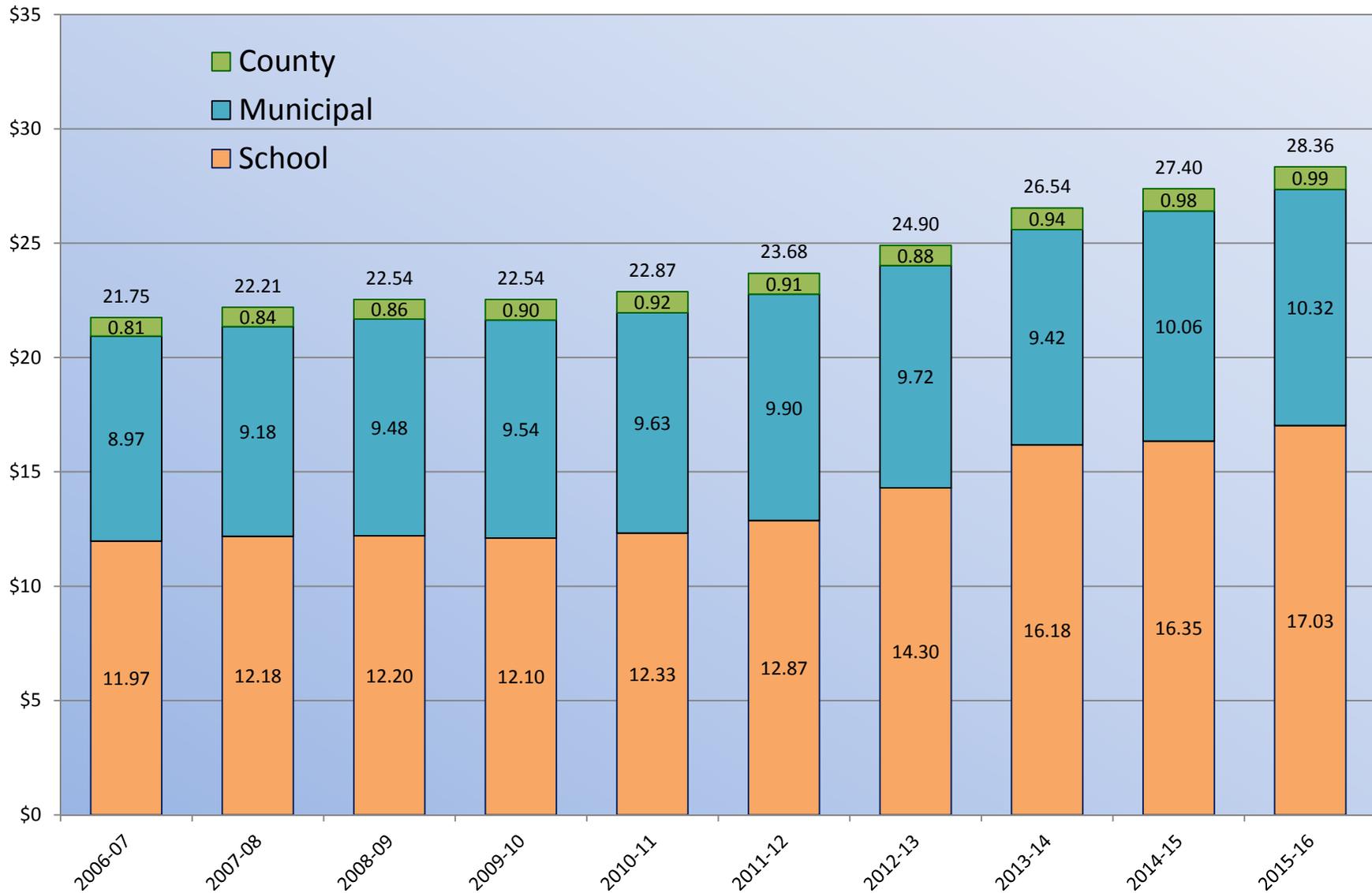


**Town of Brunswick
General Fund Budget Comparisons**

	Fiscal 2006-07	Fiscal 2007-08	Fiscal 2008-09	Fiscal 2009-10	Fiscal 2010-11	Fiscal 2011-12	Fiscal 2012-13	Fiscal 2013-14	Fiscal 2014-15	Fiscal 2015-16
<u>Revenues & Other Sources</u>										
Municipal (1)	7,208,018	7,416,534	7,243,274	7,002,879	6,556,863	6,077,468	7,000,478	8,205,876	7,307,107	7,563,468
School (2)	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	13,208,190
County	0	0	0	0	0	0	0	0	0	0
	23,907,157	24,902,603	25,334,064	24,985,299	24,118,833	22,620,329	21,364,144	22,163,395	20,845,938	20,771,658
	11.03%	4.16%	1.73%	-1.38%	-3.47%	-6.21%	-5.55%	3.74%	-5.94%	-0.36%
<u>Expenditures & Other Uses</u>										
Municipal	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	21,710,589
School	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	36,525,855
County	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	1,360,042
	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	59,596,486
	5.76%	3.60%	2.50%	-0.33%	-0.90%	0.20%	2.27%	5.36%	0.86%	2.58%
<u>Net From Property Taxes</u>										
Municipal	11,124,100	11,496,979	12,066,150	12,217,225	12,310,076	12,897,710	13,000,760	12,580,393	13,695,499	14,147,121
School	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	23,317,665
County	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	1,360,042
	26,962,396	27,798,618	28,684,697	28,855,501	29,239,140	30,843,541	33,311,387	35,443,136	37,253,605	38,824,828
<u>Tax Rate Valuation</u>										
	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	1,335,461,050	1,359,620,623	1,369,033,367
Percent Increase	2.17%	0.98%	1.66%	0.60%	-0.13%	1.88%	2.71%	-0.18%	1.81%	0.69%
<u>Tax Rates (per 1,000)</u>										
Municipal	8.97	9.18	9.48	9.54	9.63	9.90	9.72	9.42	10.06	10.32
School	11.97	12.18	12.20	12.10	12.33	12.87	14.30	16.18	16.35	17.03
County	0.81	0.84	0.86	0.90	0.92	0.91	0.88	0.94	0.98	0.99
	21.75	22.21	22.54	22.54	22.87	23.68	24.90	26.54	27.40	28.36
Percent Increase	-0.66%	2.10%	1.50%	0.00%	1.46%	3.54%	5.15%	6.59%	3.24%	3.50%
Notes:										
(1) Includes:										
General Municipal Revenue	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	5,375,310
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	(76,232)	34,181	(162,008)	44,776	(223,348)	(358,445)	(571,751)	180,316	(476,026)	4
Use of Fund Balance	250,000	275,000	275,000	275,000	285,000	140,000	1,000,000	1,000,000	1,000,000	825,000
State Rev Sharing & Reserv	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	1,138,154
Other Sources and C. Unit	12,000	15,000	102,335	87,000	264,512	218,500	216,000	978,566	718,000	500,000
	7,208,018	7,416,534	7,243,274	7,002,879	6,556,863	6,077,468	7,000,478	8,205,876	7,307,107	7,563,468
(2) Includes:										
General Education Revenue	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	10,021,081
Education Balances	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	3,187,109
	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	13,208,190

Town of Brunswick Comparative Tax Rates - Ten Years

Mil rate



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