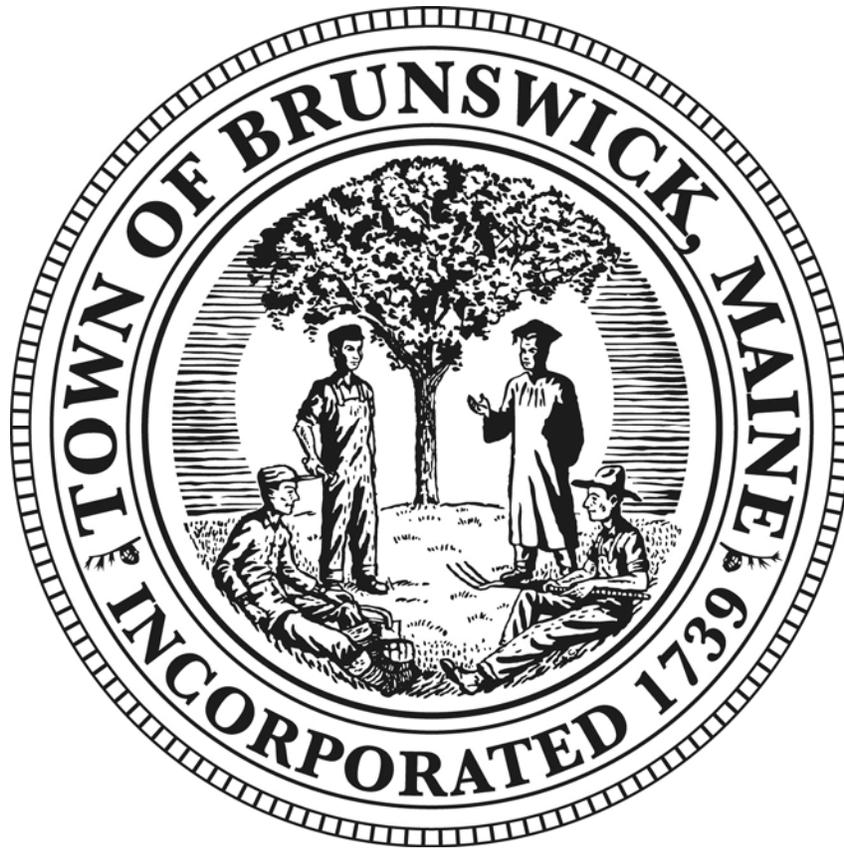


TOWN OF BRUNSWICK, MAINE



MUNICIPAL BUDGET

Adopted
May 26, 2016

For the Fiscal Year
July 1, 2016 - June 30, 2017

Town of Brunswick, Maine
Municipal Budget for July 1, 2016 - June 30, 2017
Table of Contents

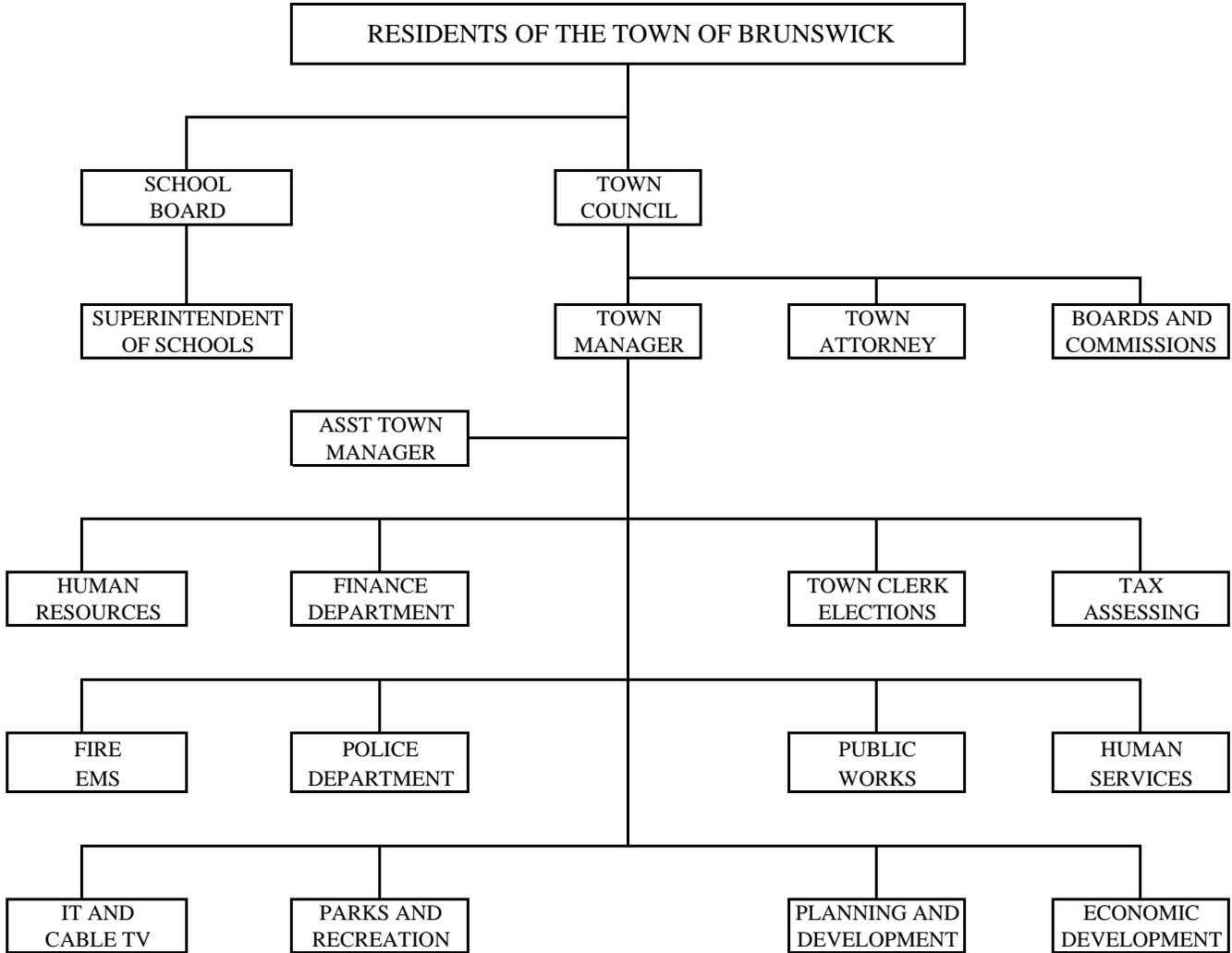
	<u>Page</u>
Organizational Chart	1
Elected and Appointed Officials	2
 Summary Financial Section	
Revenue, Expenditure, and Tax Comparison	4
Multi-Year Budget Comparison (Budgetary Basis)	6
Revenue Budget Summary (By Source)	7
Expenditure Budget Summary (By Function)	11
 Detailed Financial Section	
Revenue Budget (By Category)	18
Expenditure Budget (By Department)	24
 <i>Acct. Account Detail</i>	
17010 Additional School Assistance	76
11000 Administration	24
11300 Assessing	38
11250 Cable TV	37
17020 Cemetery Care	77
12150 Central Fire Station	48
16000 County Tax	76
18000 Debt Service	78
11950 Economic Development	44
12340 Emergency Management	58
12220 Emergency Services Dispatch	53
12160 Emerson Fire Station	49
11240 Employee Benefits	35
11100 Finance Department	26
12100 Fire Department	45
12330 Fire Suppression Charge (Hydrants)	58
14100 General Assistance	66
14120 Health & Social Services	67
15400 Library	75
12280 Marine Resources	56
11200 Municipal Officers	30
15050 Parks & Rec Buildings & Grounds	71
15000 Parks & Recreation Administration	69
15310 People Plus Center	75
11900 Planning & Development	42
12200 Police Department	50
12250 Police Station Building	55
17000 Promotion & Development	76
13100 Public Works Administration	59
13150 Public Works Central Garage	64

	<u>Page</u>
13110 Public Works General Maintenance	61
15250 Recreation Building - Brunswick Landing	74
13140 Recycling	63
13130 Refuse Collection & Disposal	63
11230 Risk Management	33
17030 Salary, Wage & Benefits Reserve	77
14500 School Department	68
12310 Streetlights	58
11150 Technology Services	28
15300 Teen Center	75
11600 Town Clerk & Elections	40
11210 Town Hall - 85 Union Street	31
12320 Traffic Signals	58
19000 Transfers & Other Uses	79
Capital Budget	81
TIF Budget	84

Statistical Section

Comparative Balance Sheets - Five Years (GAAP Basis)	86
Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance - Five Years (GAAP Basis)	87
Fund Balance of General Fund – Ten Years	88
Chart – Unassigned Fund Balance – Ten Years	89
Comparative Budgets - Ten Years	90
Comparative Tax Rates – Ten Years	91

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		Alison Harris
Council Member - At large		Kathy Wilson

Appointed Officials

Town Manager	John S. Eldridge
Assistant Town Manager	Derek Scrapchansky
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. Brillant
Police Chief	Richard J. Rizzo
Director of Public Works	John A. Foster
Director of Parks and Recreation	Thomas M. Farrell
Superintendent of Schools	Paul Perzanoski



TOWN OF BRUNSWICK, MAINE

MUNICIPAL BUDGET 2016-17

Adopted May 26, 2016

Summary Financial Information

<i>Revenue, Expenditure, and Tax Comparison</i>	<i>4</i>
<i>Multi-Year Budget Comparison (Budgetary Basis)</i>	<i>6</i>
<i>Revenue Budget Summary (By Source)</i>	<i>7</i>
<i>Expenditure Budget Summary (By Function)</i>	<i>11</i>

**Town of Brunswick, Maine
Revenue, Expenditure and Tax Comparison
Municipal Budget for July 1, 2016 - June 30, 2017**

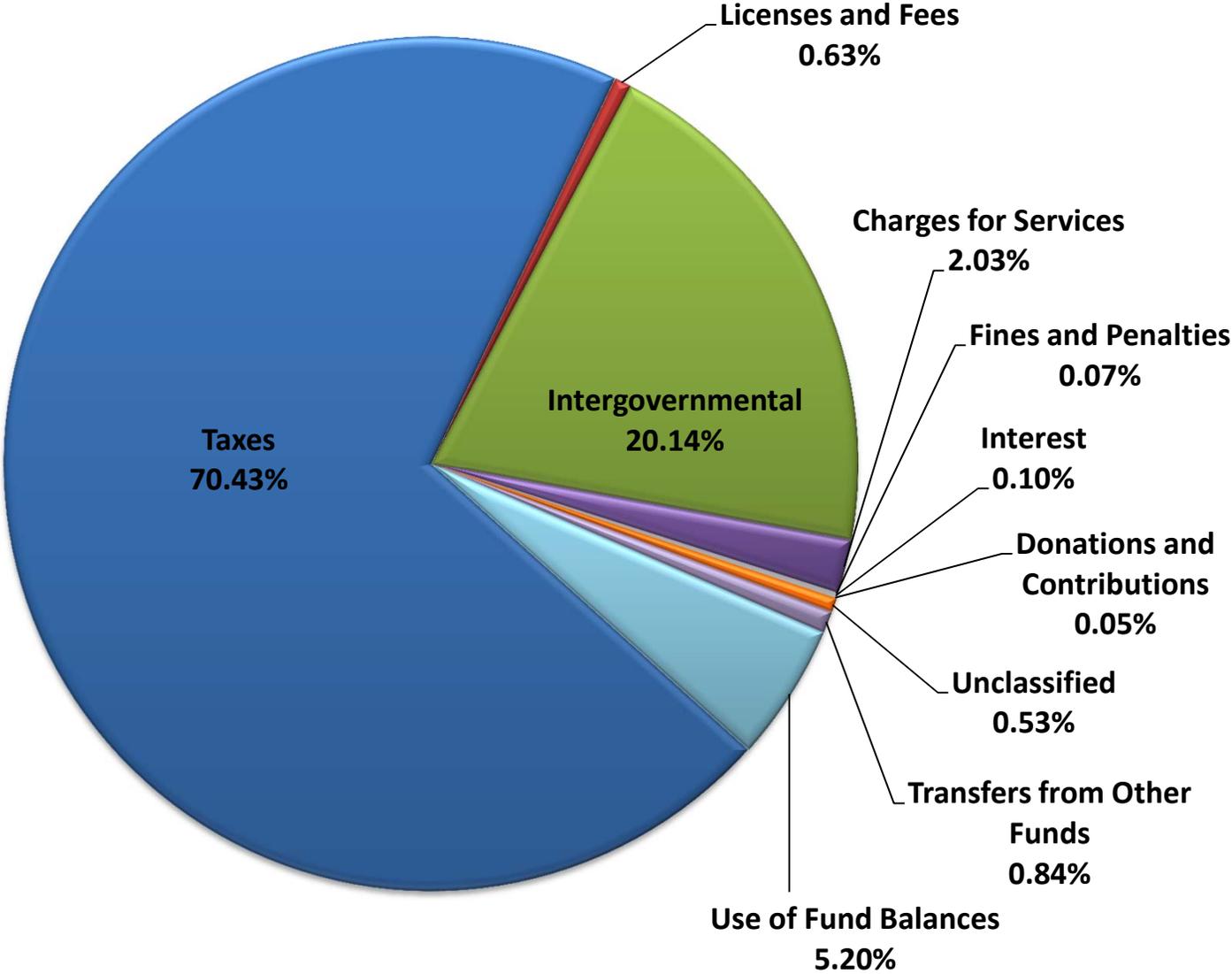
	Adopted 2015-16	Department 2016-17	Manager 2016-17	Council 2016-17	Council Increase (Decrease)	Council Increase (Decrease)	
<u>Revenues & Other Sources</u>							
Municipal (1)	7,393,374	7,268,336	7,396,222	7,498,976	105,602	1.43%	
School (2)	13,208,190	13,466,765	13,466,765	13,721,765	513,575	3.89%	
County	0	0	0	0	0	0.00%	
	20,601,564	20,735,101	20,862,987	21,220,741	619,177	3.01%	
<u>Expenditures & Other Uses</u>							
Municipal	21,710,589	23,169,067	22,542,596	22,369,571	658,982	3.04%	
School	36,525,855	37,850,535	37,850,535	37,695,535	1,169,680	3.20%	
County	1,360,042	1,410,855	1,410,855	1,410,855	50,813	3.74%	
	59,596,486	62,430,457	61,803,986	61,475,961	1,879,475	3.15%	
<u>Net From Property Taxes</u>							
Municipal	14,317,215	15,900,731	15,146,374	14,870,595	553,380	3.87%	
School	23,317,665	24,383,770	24,383,770	23,973,770	656,105	2.81%	
County	1,360,042	1,410,855	1,410,855	1,410,855	50,813	3.74%	
	38,994,922	41,695,356	40,940,999	40,255,220	1,260,298	3.23%	
<u>Tax Rate Valuation</u>	1,374,997,238	1,371,557,760	1,371,557,760	1,371,557,760	(3,439,478)	(0.25%)	
<u>Tax Rates (per 1,000)</u>							
Municipal	10.41	11.59	11.04	10.84	0.43	4.13%	Impact on Tax Rate 1.52%
School	16.96	17.78	17.78	17.48	0.52	3.07%	1.83%
County	0.99	1.03	1.03	1.03	0.04	4.04%	0.14%
	28.36	30.40	29.85	29.35	0.99	3.49%	3.49%

	Adopted 2015-16	Department 2016-17	Manager 2016-17	Council 2016-17	Council Increase (Decrease)	Council Increase (Decrease)
<u>Property Tax Revenue Calculation</u>						
<u>Taxable Valuation (Net of Homestead & BETE)</u>	1,339,647,200	1,329,184,960	1,329,184,960	1,329,184,960	(10,462,240)	(0.78%)
Tax Rate per (1,000)	28.36	30.40	29.85	29.35	0.99	3.49%
Property Tax Commitment	37,992,395	40,407,223	39,676,171	39,011,579	1,019,184	2.68%
<u>Homestead Reimbursement Calculation</u>						
Homestead Exempt Value	30,800,500	45,745,600	45,745,600	45,745,600	14,945,100	48.52%
Homestead Reimbursement %	50.00%	50.00%	50.00%	50.00%	0	0.00%
Homestead Reimbursement	436,751	695,333	682,753	671,317	234,566	53.71%
<u>BETE Reimbursement</u>						
BETE Value	37,686,900	39,000,000	39,000,000	39,000,000	1,313,100	3.48%
BETE Reimbursement %	52.94%	50.00%	50.00%	50.00%	(0)	(5.55%)
BETE Reimbursement	565,823	592,800	582,075	572,325	6,502	1.15%
Total From Property Taxes	38,994,969	41,695,356	40,940,999	40,255,220	1,260,252	3.23%
Notes:						
(1) Includes:						
General Municipal Revenues	5,375,310	5,429,060	5,545,860	5,545,860	170,550	3.17%
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	(170,090)	(9,561)	1,525	4,279	174,369	(102.52%)
Use of Fund Balance	825,000	500,000	500,000	600,000	(225,000)	(27.27%)
State Revenue Sharing & Balance	1,138,154	1,109,837	1,109,837	1,109,837	(28,317)	(2.49%)
Other Sources	500,000	514,000	514,000	514,000	14,000	2.80%
	7,393,374	7,268,336	7,396,222	7,498,976	105,602	1.43%
(2) Includes:						
General Education Revenues	10,021,081	11,122,402	11,122,402	11,122,402	1,101,321	10.99%
Education Balances	3,187,109	2,344,363	2,344,363	2,599,363	(587,746)	(18.44%)
	13,208,190	13,466,765	13,466,765	13,721,765	513,575	3.89%

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

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Revenues								
Property Taxes	28,625,276	28,740,792	30,210,096	32,464,636	35,348,452	36,502,579	38,815,832	39,984,499
Other Taxes	2,598,000	2,659,000	2,779,000	2,924,000	3,048,000	3,103,000	2,893,500	3,313,000
Licenses, Fees & Permits	216,075	255,857	329,352	281,367	302,512	323,512	360,350	387,090
Intergovernmental - Municipal	2,034,000	1,675,000	1,716,500	1,751,788	1,356,264	1,272,071	1,363,554	1,402,237
Intergovernmental - Education	15,318,711	13,248,542	12,534,761	10,482,354	10,871,108	9,946,831	9,826,081	10,976,063
Charges for Service - Municipal	1,450,578	1,570,872	980,861	1,097,524	1,179,368	1,185,600	1,160,960	1,162,960
Charges for Service - Education	935,000	638,928	433,600	220,812	166,411	137,000	102,000	83,339
Fines & Penalties	30,450	28,400	22,800	16,150	28,500	28,750	41,800	40,060
Interest on Investments	150,000	100,000	100,000	100,000	50,000	40,000	20,000	60,000
Donations & Contributions	75,000	125,000	140,000	140,000	115,000	109,000	109,000	30,000
Other	445,710	391,070	308,400	394,900	342,350	346,200	341,300	323,350
Total	51,878,800	49,433,461	49,555,370	49,873,531	52,807,965	52,994,543	55,034,377	57,762,598
Other Sources								
Sale of Assets	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	514,000
Use of Balances - Municipal	450,000	285,000	190,000	1,100,000	1,020,000	1,050,000	875,000	600,000
Use of Balances - Educational	1,500,000	3,500,000	3,500,000	3,486,000	2,800,000	3,337,000	3,187,109	2,599,363
Total	1,962,000	3,924,512	3,908,500	4,802,000	4,798,566	5,105,000	4,562,109	3,713,363
Total Revenues and Other Sources	53,840,800	53,357,973	53,463,870	54,675,531	57,606,531	58,099,543	59,596,486	61,475,961
Expenditures								
General Government	3,534,290	3,387,375	3,273,446	3,408,627	3,542,300	3,606,148	3,753,660	3,892,591
Public Safety	7,267,578	7,260,540	7,644,182	8,055,290	8,220,743	8,506,606	8,722,397	8,901,684
Public Works	3,331,613	3,284,817	3,416,619	3,622,322	3,688,244	3,756,201	3,794,741	3,898,766
Human Services	146,884	149,226	151,549	169,439	172,850	166,373	182,760	176,117
Education	33,471,084	33,319,985	33,301,672	33,491,029	35,570,775	35,763,587	36,525,855	37,695,535
Recreation & Culture	2,331,078	2,035,623	2,191,333	2,358,992	2,561,001	2,709,986	2,771,373	2,843,126
Debt Service	628,000	284,000	558,643	542,010	923,898	922,515	899,505	856,760
County Tax	1,149,612	1,171,049	1,187,020	1,183,264	1,249,487	1,333,350	1,360,042	1,410,855
Unclassified	265,661	201,358	194,758	209,558	241,258	186,917	217,917	346,699
Total	52,125,800	51,093,973	51,919,222	53,040,531	56,170,556	56,951,683	58,228,250	60,022,133
Other Uses								
Transfer Out to Special Revenue	75,000	195,000	-	-	-	-	-	-
Transfer Out to Capital Projects	1,520,000	1,864,000	1,339,648	1,385,000	1,195,975	903,860	1,174,236	1,259,828
Transfers Out to Enterprise	120,000	205,000	205,000	250,000	240,000	244,000	194,000	194,000
Total	1,715,000	2,264,000	1,544,648	1,635,000	1,435,975	1,147,860	1,368,236	1,453,828
Total Expenditures and Other Uses	53,840,800	53,357,973	53,463,870	54,675,531	57,606,531	58,099,543	59,596,486	61,475,961

**Town of Brunswick
2016-17 Budget
Revenues by Source**



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

	2014-15 Actual	2015-16 Budget	2015-16 Adjustments	2015-16 Adjusted	2015-16 Estimated	2016-17 Department	2016-17 Manager	2016-17 Council	Council Increase/ (Decrease)
<u>Taxes</u>									
Real and personal property	37,212,486	38,549,832	-	38,549,832	38,610,796	41,410,795	40,667,524	39,984,499	1,434,667
Interest on delinquent taxes	82,859	78,000	-	78,000	84,100	80,000	80,000	80,000	2,000
Tax lien costs	15,591	13,000	-	13,000	17,180	15,000	15,000	15,000	2,000
Payment in lieu of taxes	200,350	175,000	-	175,000	207,500	200,000	225,000	225,000	50,000
Auto Excise Tax	3,042,291	2,865,000	-	2,865,000	2,988,500	2,900,000	2,965,000	2,965,000	100,000
Watercraft Excise Tax	25,269	25,000	-	25,000	25,000	25,000	25,000	25,000	-
Aircraft Excise Tax	4,060	3,500	-	3,500	2,840	3,000	3,000	3,000	(500)
	40,582,906	41,709,332	-	41,709,332	41,935,916	44,633,795	43,980,524	43,297,499	1,588,167
<u>Licenses and Fees</u>									
Finance department	17,218	12,500	-	12,500	17,000	15,000	15,000	15,000	2,500
Codes enforcement	210,118	201,000	-	201,000	202,150	202,000	202,000	202,000	1,000
Town clerk	123,340	115,250	-	115,250	136,950	136,265	136,265	136,265	21,015
Planning & development	32,673	22,500	-	22,500	22,500	22,500	25,000	25,000	2,500
Fire department	350	500	-	500	400	2,000	2,000	2,000	1,500
Police department	1,475	600	-	600	845	825	825	825	225
Public works	1,954	8,000	-	8,000	11,000	5,000	6,000	6,000	(2,000)
	387,128	360,350	-	360,350	390,845	383,590	387,090	387,090	26,740
<u>Intergovernmental</u>									
State Revenue Sharing	1,047,789	1,088,154	-	1,088,154	1,088,154	1,109,837	1,109,837	1,109,837	21,683
Public Safety	110,698	15,000	-	15,000	15,000	15,000	15,000	15,000	-
Public Works	197,188	195,000	-	195,000	199,148	199,000	199,000	199,000	4,000
Other Municipal	83,250	65,400	-	65,400	76,542	78,400	78,400	78,400	13,000
Education Subsidy	9,975,368	9,826,081	-	9,826,081	9,826,081	10,976,063	10,976,063	10,976,063	1,149,982
	11,414,293	11,189,635	-	11,189,635	11,204,925	12,378,300	12,378,300	12,378,300	1,188,665

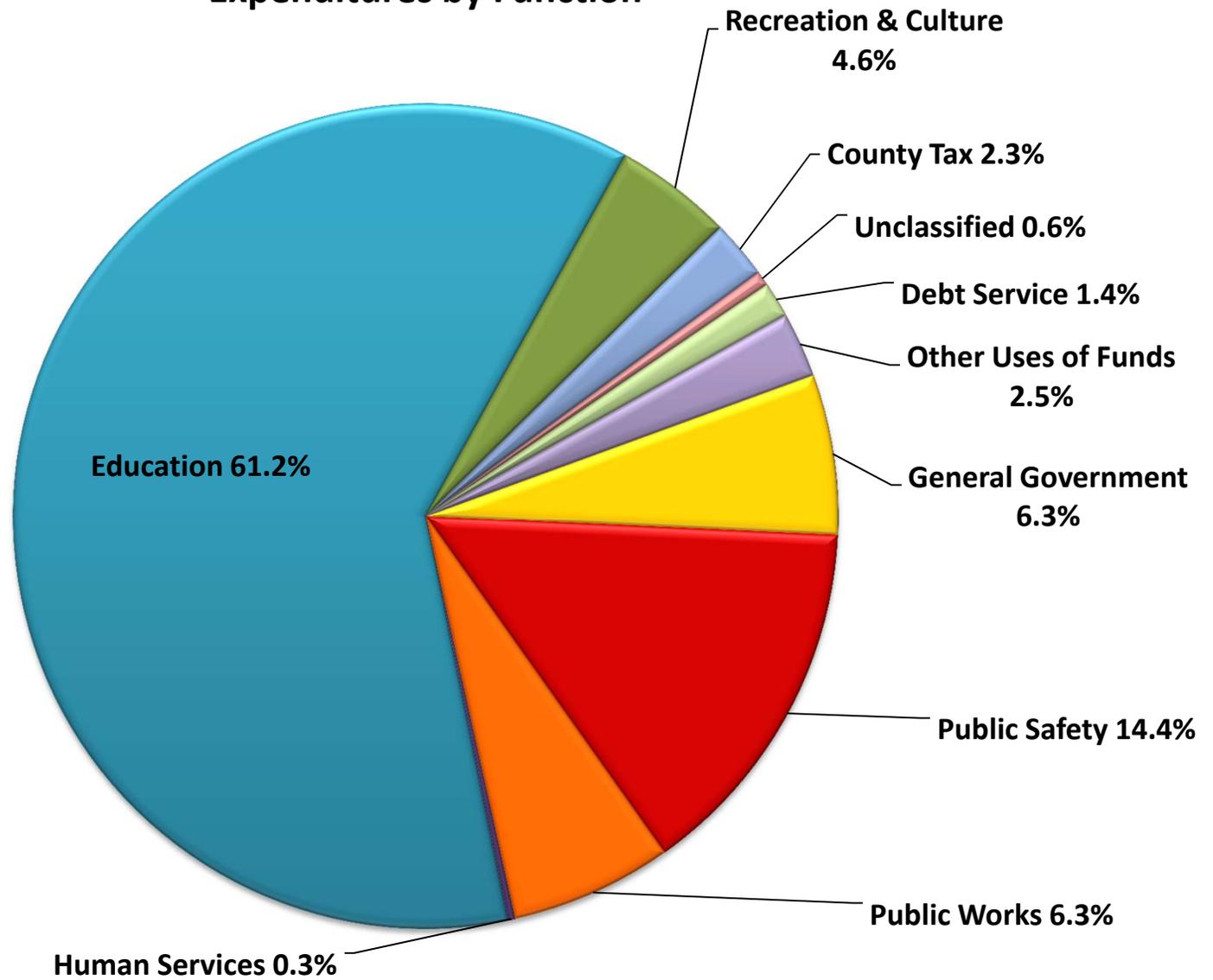
**Town of Brunswick, Maine
Revenue Budget - Summary**

	2014-15 Actual	2015-16 Budget	2015-16 Adjustments	2015-16 Adjusted	2015-16 Estimated	2016-17 Department	2016-17 Manager	2016-17 Council	Council Increase/ (Decrease)
<u>Charges for Services</u>									
Auto registration	53,167	47,000	-	47,000	53,000	50,000	50,000	50,000	3,000
Boat, ATV, snowmobile registration	1,614	1,500	-	1,500	1,500	1,500	1,500	1,500	-
Property Rental	3,120	1,200	-	1,200	1,200	1,200	2,200	2,200	1,000
Emergency medical services	864,423	845,000	-	845,000	850,000	850,000	850,000	850,000	5,000
Fire department	593	1,000	-	1,000	3,000	1,000	1,000	1,000	-
Police department	99,646	96,500	-	96,500	94,200	94,500	94,500	94,500	(2,000)
Dispatch services	141,496	143,760	-	143,760	143,760	143,760	143,760	143,760	-
Recycling	20,821	25,000	-	25,000	20,000	20,000	20,000	20,000	(5,000)
Education - tuition, transportation	164,328	102,000	-	102,000	102,000	83,339	83,339	83,339	(18,661)
	1,349,208	1,262,960	-	1,262,960	1,268,660	1,245,299	1,246,299	1,246,299	(16,661)
<u>Fines and Penalties</u>									
Town clerk	11,400	10,000	-	10,000	10,825	8,250	8,250	8,250	(1,750)
Fire department	725	1,000	-	1,000	500	1,000	1,000	1,000	-
Police department	44,072	30,800	-	30,800	33,800	30,810	30,810	30,810	10
	56,197	41,800	-	41,800	45,125	40,060	40,060	40,060	(1,740)
<u>Interest</u>									
Interest earned	10,156	20,000	-	20,000	24,000	40,000	60,000	60,000	40,000
	10,156	20,000	-	20,000	24,000	40,000	60,000	60,000	40,000
<u>Donations and Contributions</u>									
From BDC	94,000	94,000	-	94,000	94,000	30,000	30,000	30,000	(64,000)
From MRRA - for MCOG dues	15,209	15,000	-	15,000	15,209	12,700	-	-	(15,000)
	109,209	109,000	-	109,000	109,209	42,700	30,000	30,000	(79,000)

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

	2014-15 Actual	2015-16 Budget	2015-16 Adjustments	2015-16 Adjusted	2015-16 Estimated	2016-17 Department	2016-17 Manager	2016-17 Council	Council Increase/ (Decrease)
<u>Unclassified</u>									
Cable TV franchise fees	251,396	225,000	-	225,000	245,000	230,000	245,000	245,000	20,000
Municipal miscellaneous	174,293	23,300	-	23,300	41,800	15,350	15,350	15,350	(7,950)
Education miscellaneous	152,957	93,000	-	93,000	93,000	63,000	63,000	63,000	(30,000)
Other	48,589	-	-	-	10,112	-	-	-	-
	627,235	341,300	-	341,300	389,912	308,350	323,350	323,350	(17,950)
<u>Other Sources</u>									
Sale of assets	150	-	-	-	7,200	-	-	-	-
Transfers from other funds	1,052,000	500,000	119,800	619,800	619,813	514,000	514,000	514,000	14,000
	1,052,150	500,000	119,800	619,800	627,013	514,000	514,000	514,000	14,000
<u>Use of Fund Balances</u>									
Unassigned Fund Balance	-	825,000	-	825,000	-	500,000	500,000	600,000	(225,000)
Encumbrances	-	-	120,384	120,384	-	-	-	-	-
State Revenue Sharing Balance	-	50,000	-	50,000	-	-	-	-	(50,000)
Restricted Fund Balances - Education	-	3,187,109	(119,800)	3,067,309	-	2,344,363	2,344,363	2,599,363	(587,746)
	-	4,062,109	584	4,062,693	-	2,844,363	2,844,363	3,199,363	(862,746)
Total Revenues, Other Sources and Use of Fund Balances	55,588,482	59,596,486	120,384	59,716,870	55,995,605	62,430,457	61,803,986	61,475,961	1,879,475

**Town of Brunswick
2016-17 Budget
Expenditures by Function**



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

	2014-15 Expended	2015-16 Budget	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council	Council Increase/ (Decrease)
<u>General Government</u>									
Administration	551,922	583,769	-	583,769	553,154	609,061	606,061	606,061	22,292
Finance	654,093	710,161	-	710,161	704,041	735,405	733,405	733,405	23,244
Technology Services	323,481	363,164	-	363,164	353,798	374,532	371,032	371,032	7,868
Municipal Officers	82,607	85,665	-	85,665	84,015	91,665	90,665	90,665	5,000
Municipal Building 85 Union	200,821	214,863	200	215,063	205,007	219,281	212,281	212,281	(2,582)
Risk Management	451,750	479,057	-	479,057	483,591	529,827	529,827	529,827	50,770
Cable TV	48,777	61,298	-	61,298	58,675	69,269	67,269	67,269	5,971
Assessing	263,626	295,863	-	295,863	287,361	315,863	315,863	315,863	20,000
Town Clerk & Elections	347,483	363,719	400	364,119	316,752	354,653	341,978	347,453	(16,266)
Planning	492,411	480,995	2,093	483,088	466,822	513,664	503,664	498,664	17,669
Economic Development	100,220	115,106	1,620	116,726	114,772	120,071	120,071	120,071	4,965
	3,517,191	3,753,660	4,313	3,757,973	3,627,988	3,933,291	3,892,116	3,892,591	138,931
<u>Public Safety</u>									
Fire Department	3,047,957	3,154,491	12,525	3,167,016	3,086,676	3,251,527	3,248,027	3,238,027	83,536
Central Fire Station	36,737	59,158	-	59,158	37,450	101,258	41,258	41,258	(17,900)
Emerson Fire Station	47,258	49,328	-	49,328	48,145	56,700	51,200	51,200	1,872
Police Department	3,653,178	3,836,175	-	3,836,175	3,677,531	3,818,083	3,745,876	3,745,376	(90,799)
Emergency Services Dispatch	745,537	812,214	-	812,214	748,970	818,920	818,920	817,420	5,206
Police Station Building	93,507	101,431	-	101,431	86,185	106,992	104,892	104,892	3,461
Marine Resources	-	-	-	-	-	209,510	195,411	189,911	189,911
Streetlights	202,715	211,000	-	211,000	213,000	215,000	215,000	215,000	4,000
Traffic Signals	24,252	31,600	-	31,600	28,600	31,600	31,600	31,600	-
Fire Suppression (Hydrants)	442,996	465,000	-	465,000	450,000	465,000	465,000	465,000	-
Emergency Management	1,663	2,000	-	2,000	1,500	2,000	2,000	2,000	-
	8,295,800	8,722,397	12,525	8,734,922	8,378,057	9,076,590	8,919,184	8,901,684	179,287

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

	2014-15 Expended	2015-16 Budget	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council	Council Increase/ (Decrease)
<u>Public Works</u>									
Administration	426,335	446,577	-	446,577	441,915	493,590	492,640	492,640	46,063
General Maintenance	1,949,838	1,713,865	88,486	1,802,351	1,443,534	1,754,479	1,729,779	1,720,179	6,314
Refuse Collection & Disposal	613,072	611,556	-	611,556	637,677	629,847	629,847	629,847	18,291
Recycling	296,235	298,631	-	298,631	293,164	335,019	331,644	331,644	33,013
Central Garage	824,710	724,112	-	724,112	703,149	741,756	739,456	724,456	344
	4,110,190	3,794,741	88,486	3,883,227	3,519,439	3,954,691	3,923,366	3,898,766	104,025
<u>Human Services</u>									
General Assistance	168,566	169,994	-	169,994	161,058	173,351	173,351	173,351	3,357
Health & Social Services	3,040	12,766	-	12,766	31,144	2,766	2,766	2,766	(10,000)
	171,606	182,760	-	182,760	192,202	176,117	176,117	176,117	(6,643)
<u>Education</u>									
School Department	33,390,808	36,525,855	-	36,525,855	36,525,855	37,850,535	37,850,535	37,695,535	1,169,680
	33,390,808	36,525,855	-	36,525,855	36,525,855	37,850,535	37,850,535	37,695,535	1,169,680
<u>Recreation & Culture</u>									
Recreation Administration	462,243	439,700	1,080	440,780	435,128	451,115	431,115	431,115	(8,585)
Buildings & Grounds Maintenance	650,828	699,391	7,980	707,371	685,497	759,626	728,626	723,726	24,335
Recreation Building	142,911	173,982	-	173,982	164,877	175,585	175,585	175,585	1,603
Teen Center	15,000	15,000	-	15,000	15,000	20,000	16,000	16,000	1,000
People Plus Center	110,674	118,300	6,000	124,300	123,300	146,000	123,700	123,200	4,900
Curtis Memorial Library	1,288,255	1,325,000	-	1,325,000	1,325,000	1,416,765	1,377,500	1,373,500	48,500
	2,669,911	2,771,373	15,060	2,786,433	2,748,802	2,969,091	2,852,526	2,843,126	71,753

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

	2014-15 Expended	2015-16 Budget	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council	Council Increase/ (Decrease)
<u>County Tax</u>	1,333,350	1,360,042	-	1,360,042	1,360,042	1,410,855	1,410,855	1,410,855	50,813
	1,333,350	1,360,042	-	1,360,042	1,360,042	1,410,855	1,410,855	1,410,855	50,813
<u>Unclassified</u>									
Promotion & Development	153,614	161,917	-	161,917	172,417	171,699	171,699	171,699	9,782
Additional School Assistance	10,000	10,000	-	10,000	10,000	10,000	10,000	10,000	-
Cemetery Care	4,856	3,000	-	3,000	6,750	7,000	7,000	7,000	4,000
Salary, Wage & Benefits Reserve	(159,787)	43,000	-	43,000	(100,000)	175,000	160,000	158,000	115,000
	8,683	217,917	-	217,917	89,167	363,699	348,699	346,699	128,782
<u>Debt Service</u>									
Principal & Interest Payments	922,515	899,505	-	899,505	899,505	856,760	856,760	856,760	(42,745)
	922,515	899,505	-	899,505	899,505	856,760	856,760	856,760	(42,745)
Total Expenditures	54,420,054	58,228,250	120,384	58,348,634	57,341,057	60,591,629	60,230,158	60,022,133	1,793,883
<u>Other Uses of Funds</u>									
To Other Funds - Special Revenue	5,500	-	-	-	-	-	-	-	-
To Other Funds - Capital	903,860	1,174,236	-	1,174,236	1,174,236	1,644,828	1,379,828	1,259,828	85,592
To Other Funds - Enterprise	244,000	194,000	-	194,000	194,000	194,000	194,000	194,000	-
Total Other Uses	1,153,360	1,368,236	-	1,368,236	1,368,236	1,838,828	1,573,828	1,453,828	85,592
TOTAL EXPENDITURES & OTHER USES	55,573,414	59,596,486	120,384	59,716,870	58,709,293	62,430,457	61,803,986	61,475,961	1,879,475

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

	2014-15 Expended	2015-16 Budget	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council	Council Increase/ (Decrease)
TOTAL EXPENDITURES & OTHER USES	55,573,414	59,596,486	120,384	59,716,870	58,709,293	62,430,457	61,803,986	61,475,961	1,879,475
Revenues & Other Sources	17,328,207	19,958,500	120,384	20,078,884	16,296,655	19,909,825	20,026,625	20,381,625	423,125
Net Before SRS	38,245,207	39,637,986	-	39,637,986	42,412,638	42,520,632	41,777,361	41,094,336	1,456,350
State Revenue Sharing	1,047,789	1,088,154	-	1,088,154	1,088,154	1,109,837	1,109,837	1,109,837	21,683
NET REQUIRED FROM PROPERTY TAXES		38,549,832				41,410,795	40,667,524	39,984,499	1,434,667
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		170,090				9,561	(1,525)	(4,279)	(174,369)
TOTAL FROM PROPERTY TAXES		38,994,922				41,695,356	40,940,999	40,255,220	1,260,298
TAXABLE VALUATION		1,339,647,200				1,329,184,960	1,329,184,960	1,329,184,960	(10,462,240)
Plus State Share Homestead		15,400,250				22,872,800	22,872,800	22,872,800	7,472,550
Plus State Share BETE		19,949,788				19,500,000	19,500,000	19,500,000	(449,788)
TAX RATE VALUATION		1,374,997,238				1,371,557,760	1,371,557,760	1,371,557,760	(3,439,478)
TAX RATE		28.36				30.40	29.85	29.35	0.99
						<i>(estimated)</i>	<i>(estimated)</i>	<i>(estimated)</i>	
						7.19%	5.25%	3.49%	

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

	2014-15 Expended	2015-16 Budget	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council	Council Increase/ (Decrease)
REIMBURSEMENT CALCULATIONS									
Homestead Reimbursement Calculation									
Homestead Exempt Value		30,800,500				45,745,600	45,745,600	45,745,600	14,945,100
Homestead Reimbursement %		50.00%				50.00%	50.00%	50.00%	0.00%
Homestead Reimbursement		436,751				695,333	682,753	671,317	234,566
BETE Reimbursement Calculation									
BETE Exempt Value		37,686,900				39,000,000	39,000,000	39,000,000	1,313,100
BETE Reimbursement %		52.94%				50.00%	50.00%	50.00%	-2.94%
BETE Reimbursement		565,776				592,800	582,075	572,325	6,549
Property Tax Commitment		37,992,395				40,407,223	39,676,171	39,011,578	1,019,183



TOWN OF BRUNSWICK, MAINE

MUNICIPAL BUDGET 2016-17

Adopted May 26, 2016

Detailed Financial Information

<i>Revenue Budget Detail – by category/department</i>	<i>18</i>
<i>Expenditure Budget Detail – by department</i>	<i>24</i>

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

		2014-15	2015-16	2015-16	2015-16	2015-16	2016-17	2016-17	2016-17
		Actual	Adopted	Adjustments	Adjusted	Estimated	Department	Manager	Council
<u>Taxes</u>									
111191-41110	Auto Excise Tax	3,042,291	2,865,000	-	2,865,000	2,988,500	2,900,000	2,965,000	2,965,000
111191-41111	Watercraft Excise Tax	25,269	25,000	-	25,000	25,000	25,000	25,000	25,000
111191-41112	Aircraft Excise Tax	4,060	3,500	-	3,500	2,840	3,000	3,000	3,000
111190-41105	Interest on Taxes	65,501	65,000	-	65,000	65,000	65,000	65,000	65,000
111190-41106	Tax Lien Costs	15,591	13,000	-	13,000	17,180	15,000	15,000	15,000
111190-41107	Tax Lien Interest	17,358	13,000	-	13,000	19,100	15,000	15,000	15,000
111190-41109	Payments In Lieu Of Taxes (PILOT)	200,350	175,000	-	175,000	207,500	200,000	225,000	225,000
		3,370,420	3,159,500	-	3,159,500	3,325,120	3,223,000	3,313,000	3,313,000
<u>Intergovernmental</u>									
131190-43102	State Tax Exemptions	45,647	40,000	-	40,000	45,000	42,000	42,000	42,000
131132-43103	Highway Grant Fund	197,188	195,000	-	195,000	199,148	199,000	199,000	199,000
131192-43106	Snowmobile Receipts	1,629	1,400	-	1,400	1,542	1,400	1,400	1,400
131142-43104	Gen. Asst. Reimbursement	35,974	24,000	-	24,000	30,000	35,000	35,000	35,000
131192-43105	Emergency Preparedness	91,269	-	-	-	-	-	-	-
		371,707	260,400	-	260,400	275,690	277,400	277,400	277,400
<u>Administration</u>									
141211-44121	Property Rental	1,200	1,200	-	1,200	1,200	1,200	1,200	1,200
		1,200	1,200	-	1,200	1,200	1,200	1,200	1,200
<u>Finance Department</u>									
121111-42207	Passport Fees	14,100	9,500	-	9,500	12,000	11,000	11,000	11,000
121111-42208	Postage Fees	40	-	-	-	-	-	-	-
121111-42209	Passport Photos	3,078	3,000	-	3,000	5,000	4,000	4,000	4,000
141111-44110	Auto Registration Fees	53,167	47,000	-	47,000	53,000	50,000	50,000	50,000
141111-44111	Boat, ATV, Snowmobile Regs.	1,614	1,500	-	1,500	1,500	1,500	1,500	1,500
191111-49000	Miscellaneous	141,513	4,000	-	4,000	18,000	4,000	4,000	4,000
		213,512	65,000	-	65,000	89,500	70,500	70,500	70,500

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

		2014-15	2015-16	2015-16	2015-16	2015-16	2016-17	2016-17	2016-17
		Actual	Adopted	Adjustments	Adjusted	Estimated	Department	Manager	Council
<u>Codes Enforcement</u>									
121411-42100	Building Permits	157,923	145,000	-	145,000	145,000	145,000	145,000	145,000
121411-42101	Electrical Permits	31,005	34,000	-	34,000	34,000	34,000	34,000	34,000
121411-42102	Plumbing Permits	21,190	22,000	-	22,000	23,000	23,000	23,000	23,000
121411-42103	Zoning Board Fees	-	-	-	-	150	-	-	-
191411-49000	Miscellaneous	100	-	-	-	-	-	-	-
		210,218	201,000	-	201,000	202,150	202,000	202,000	202,000
<u>Town Clerk</u>									
121611-42200	Hunting & Fishing Licenses	1,121	1,100	-	1,100	1,100	1,200	1,200	1,200
121611-42201	Dog Licenses	2,750	2,500	-	2,500	2,500	2,550	2,550	2,550
121611-42202	Vital Statistics	54,132	50,000	-	50,000	50,000	48,000	48,000	48,000
121611-42203	General Licenses	21,358	21,270	-	21,270	21,270	20,770	20,770	20,770
121611-42204	Victualer Licenses	19,550	18,250	-	18,250	18,250	19,425	19,425	19,425
121611-42205	Shellfish Licenses	19,000	17,400	-	17,400	17,400	17,950	17,950	17,950
121611-42206	Neutered/Spayed Dog License	4,944	4,730	-	4,730	4,730	4,670	4,670	4,670
121611-42208	Postage Fees	485	-	-	-	-	-	-	-
121611-42210	Mooring Fees	-	-	-	-	21,700	21,700	21,700	21,700
151621-45103	Unlicensed Dogs	11,400	10,000	-	10,000	10,000	6,000	6,000	6,000
151611-45108	General License Late Penalty	-	-	-	-	-	175	175	175
151611-45109	Mooring Fee Late Penalty	-	-	-	-	-	1,250	1,250	1,250
151611-45110	Victualers License Late Penalty	-	-	-	-	225	225	225	225
1516121-45111	Shellfish License Late Penalty	-	-	-	-	600	600	600	600
191611-49000	Miscellaneous	1,458	1,300	-	1,300	1,300	1,350	1,350	1,350
		136,198	126,550	-	126,550	149,075	145,865	145,865	145,865
<u>Planning Department</u>									
121911-42300	Planning Fees	32,673	22,500	-	22,500	22,500	22,500	25,000	25,000
191911-49000	Miscellaneous	432	200	-	200	1,500	1,000	1,000	1,000
		33,105	22,700	-	22,700	24,000	23,500	26,000	26,000

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

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Adjusted	2015-16 Estimated	2016-17 Department	2016-17 Manager	2016-17 Council	
<u>Fire Department</u>									
122121-42400	Fire Code Permits	350	500	-	500	400	2,000	2,000	2,000
142121-44155	Ambulance Service Fees	864,423	845,000	-	845,000	850,000	850,000	850,000	850,000
142121-44166	Special Detail, Fire	593	1,000	-	1,000	3,000	1,000	1,000	1,000
152121-45104	Fire False Alarms	325	1,000	-	1,000	500	1,000	1,000	1,000
152121-45107	Fire Code Violation Fines	400	-	-	-	-	-	-	-
131122-43505	Emergency Mgmt Planning Grant	19,429	15,000	-	15,000	15,000	15,000	15,000	15,000
192121-49000	Miscellaneous	2,041	5,800	-	5,800	12,000	1,000	1,000	1,000
		887,561	868,300	-	868,300	880,900	870,000	870,000	870,000
<u>Police Department</u>									
122221-42500	Concealed Weapons Permits	1,050	600	-	600	420	400	400	400
122221-42501	Parking Permit Fee	425	-	-	-	425	425	425	425
142221-44161	Witness Fees	3,564	3,000	-	3,000	1,000	1,000	1,000	1,000
142221-44162	Police Reports	4,630	4,500	-	4,500	4,200	4,500	4,500	4,500
142221-44163	School Resource Officer	84,000	86,000	-	86,000	86,000	86,000	86,000	86,000
142221-44165	Special Details	7,452	3,000	-	3,000	3,000	3,000	3,000	3,000
142221-44167	Dispatch Services Fees	141,496	143,760	-	143,760	143,760	143,760	143,760	143,760
152221-45100	Ordinance Fines	2,419	600	-	600	690	600	600	600
152221-45101	Parking Violations	40,135	30,000	-	30,000	32,500	30,000	30,000	30,000
152221-45102	Leash Law Receipts	125	100	-	100	300	200	200	200
152221-45105	False Alarm Fines	20	100	-	100	10	10	10	10
152221-45106	Restitution	1,373	-	-	-	300	-	-	-
192221-49000	Miscellaneous	3,141	10,000	-	10,000	7,000	6,000	6,000	6,000
		289,830	281,660	-	281,660	279,605	275,895	275,895	275,895

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

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Adjusted	2015-16 Estimated	2016-17 Department	2016-17 Manager	2016-17 Council	
<u>Public Works Department</u>									
123131-42600	Opening Permits	1,954	8,000	-	8,000	11,000	5,000	6,000	6,000
143431-44175	Solid Waste Recycling	20,821	25,000	-	25,000	20,000	20,000	20,000	20,000
193131-49000	Miscellaneous	24,604	2,000	-	2,000	2,000	2,000	2,000	2,000
		47,379	35,000	-	35,000	33,000	27,000	28,000	28,000
<u>General Assistance</u>									
194141-49103	General Assistance Recovery	1,324	-	-	-	-	-	-	-
		1,324	-	-	-	-	-	-	-
<u>Parks and Recreation</u>									
145051-44121	Rental of Property	1,920	-	-	-	-	1,000	1,000	1,000
195051-49000	Recreation Misc.	1,004	-	-	-	-	-	-	-
		2,924	-	-	-	-	1,000	1,000	1,000
<u>Unclassified</u>									
191192-49100	CATV Fees	251,396	225,000	-	225,000	245,000	230,000	245,000	245,000
161193-46100	Interest on General Funds	10,156	20,000	-	20,000	24,000	40,000	60,000	60,000
191111-49101	Workers Comp. Reimbursement	16,160	-	-	-	-	-	-	-
191111-49106	Workers Comp. Proceeds	17,623	-	-	-	-	-	-	-
191111-49104	P & C Reimbursement	9,267	-	-	-	10,052	-	-	-
191111-49105	Postage & Handling	2,840	-	-	-	60	-	-	-
191111-49210	P & C Proceeds	1,375	-	-	-	-	-	-	-
171952-47000	From BDC	94,000	94,000	-	94,000	94,000	30,000	30,000	30,000
171952-47001	From MRRA - for Economic Dev	-	-	-	-	-	-	-	-
171952-47001	From MRRA - for MCOG dues	15,209	15,000	-	15,000	15,209	12,700	-	-
		418,026	354,000	-	354,000	388,321	312,700	335,000	335,000
	TOTAL MUNICIPAL REVENUE	5,983,404	5,375,310	-	5,375,310	5,648,561	5,429,060	5,545,860	5,545,860

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

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Adjusted	2015-16 Estimated	2016-17 Department	2016-17 Manager	2016-17 Council	
<u>Education Revenues</u>									
134546-43120	State School Subsidy	9,961,610	9,826,081	-	9,826,081	9,826,081	10,976,063	10,976,063	10,976,063
134546-43150	Federal School Subsidy	13,758	-	-	-	-	-	-	-
144545-44100	Tuition, etc.	164,328	102,000	-	102,000	102,000	83,339	83,339	83,339
194545-49000	Miscellaneous	152,957	93,000	-	93,000	93,000	63,000	63,000	63,000
	TOTAL EDUCATION REVENUE	10,292,653	10,021,081	-	10,021,081	10,021,081	11,122,402	11,122,402	11,122,402
	TOTAL REVENUES	16,276,057	15,396,391	-	15,396,391	15,669,642	16,551,462	16,668,262	16,668,262
<u>Other Sources</u>									
191194-49150	Sale of General Assets	150	-	-	-	-	-	-	-
192294-49153	Sale of Vehicles - Police	-	-	-	-	1,500	-	-	-
192194-49151	Sale of Vehicles - Fire	-	-	-	-	5,700	-	-	-
193194-49154	Sale of Vehicles - Public Works	-	-	-	-	-	-	-	-
199980-48099	From Other Funds	342,000	-	119,800	119,800	119,813	-	-	-
199980-48100	Special Revenue (TIF) Funds	-	-	-	-	-	514,000	514,000	514,000
199980-48100	Other Road Reconstruction Fund	510,000	500,000	-	500,000	500,000	-	-	-
199980-48101	Industrial Park Fund	200,000	-	-	-	-	-	-	-
	TOTAL OTHER SOURCES	1,052,150	500,000	119,800	619,800	627,013	514,000	514,000	514,000

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

		2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Adjusted	2015-16 Estimated	2016-17 Department	2016-17 Manager	2016-17 Council
<u>Use of General Fund Balances</u>									
181100-48000	Unassigned Fund Balance	-	825,000	-	825,000	-	500,000	500,000	600,000
181100-48000	Encumbrances	-	-	120,384	120,384	-	-	-	-
181100-48001	State Revenue Sharing Balance	-	50,000	-	50,000	-	-	-	-
181100-48003	Allocation for School Buses	-	-	-	-	-	-	-	-
184500-48004	Restricted Fund Balance - Education	-	3,067,309	-	3,067,309	-	2,344,363	2,344,363	2,599,363
184500-48005	Restricted - School Bond Proceeds	-	119,800	(119,800)	-	-	-	-	-
	TOTAL USE OF BALANCES	-	4,062,109	584	4,062,693	-	2,844,363	2,844,363	3,199,363
	TOTAL REVS. O.S. & BALS.	17,328,207	19,958,500	120,384	20,078,884	16,296,655	19,909,825	20,026,625	20,381,625
<u>State Revenue Sharing</u>									
131192-43101	Revenue Sharing	1,047,789	1,088,154	-	1,088,154	1,088,154	1,109,837	1,109,837	1,109,837
<u>Property Taxes</u>									
111190-41101	Property Taxes	37,311,886	38,994,922	-	38,994,922	38,885,796	41,695,356	40,940,999	40,255,220
111190-41103	Decrease/(Increase) in Deferred Tax	(65,754)	(200,000)	-	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
111190-41104	Tax Abatements	(33,646)	(75,000)	-	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)
111190-41199	Other	-	(170,090)	-	(170,090)	-	(9,561)	1,525	4,279
	Subtotal	37,212,486	38,549,832	-	38,549,832	38,610,796	41,410,795	40,667,524	39,984,499
	TOTAL	55,588,482	59,596,486	120,384	59,716,870	55,995,605	62,430,457	61,803,986	61,475,961

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

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>ADMINISTRATION - 11000</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	242,900	272,279	-	272,279	284,131	318,526	318,526	318,526
51040 Wages, Part-time	-	500	-	500	-	-	-	-
51110 Overtime	-	500	-	500	-	-	-	-
	242,900	273,279	-	273,279	284,131	318,526	318,526	318,526
EMPLOYEE BENEFITS								
51410 Social Security/FICA	15,377	18,015	-	18,015	18,167	21,046	21,046	21,046
51420 Medicare	3,596	4,213	-	4,213	4,303	4,922	4,922	4,922
51430 Maine PERS	17,752	24,322	-	24,322	20,782	21,902	21,902	21,902
51440 Health Benefit	54,000	56,000	-	56,000	56,000	60,000	60,000	60,000
51490 Deferred Compensation	10,970	13,965	-	13,965	14,081	13,925	13,925	13,925
	101,695	116,515	-	116,515	113,333	121,795	121,795	121,795
CONTRACTUAL SERVICES								
52021 Legal Services-Discretionary	138,782	115,200	-	115,200	96,000	89,200	89,200	89,200
52022 Legal Services-Cases	20,577	35,000	-	35,000	21,000	35,000	35,000	35,000
52030 Pro Servs - Medical	3,350	4,000	-	4,000	3,300	3,750	3,750	3,750
52090 Pro Servs - Other	19,392	9,000	-	9,000	8,000	10,000	9,000	9,000
52500 Postage	197	300	-	300	200	300	300	300
52510 Telephone	1,887	2,220	-	2,220	1,800	1,740	1,740	1,740
52520 Advertising	2,713	2,700	-	2,700	2,500	2,700	2,700	2,700
52530 Printing	412	500	-	500	500	500	500	500
52540 Photocopies	1,237	1,800	-	1,800	1,300	1,560	1,560	1,560
52610 Travel	492	400	-	400	320	400	400	400
52640 Training	172	5,000	-	5,000	2,000	5,000	3,000	3,000
52660 Personnel Testing	334	750	-	750	500	750	750	750
52661 Background Checks	1,062	1,000	-	1,000	1,000	1,000	1,000	1,000
52670 Membership & Dues	850	1,970	-	1,970	1,920	1,995	1,995	1,995
	191,457	179,840	-	179,840	140,340	153,895	150,895	150,895

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>ADMINISTRATION - 11000</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	3,628	1,200	-	1,200	2,700	1,590	1,590	1,590
	3,628	1,200	-	1,200	2,700	1,590	1,590	1,590
PROGRAMS								
51460 Life Insurance (Retirees)	7,991	8,160	-	8,160	8,400	8,640	8,640	8,640
51465 Medical/Dep Care	4,056	4,475	-	4,475	4,000	4,315	4,315	4,315
55105 Personnel Board	195	300	-	300	250	300	300	300
	12,242	12,935	-	12,935	12,650	13,255	13,255	13,255
TOTAL	551,922	583,769	-	583,769	553,154	609,061	606,061	606,061

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

Salaries, Full-time:

Town Manager	111,999	111,999	111,999
Assistant Town Manager	87,741	87,741	87,741
Administrative Assistant	53,318	53,318	53,318
Human Resources Manager	64,601	64,601	64,601
One day calculation	867	867	867
	318,526	318,526	318,526

Training:

ICMA	2,500	1,000	1,000
MMA	100	100	100
Human Resources	300	300	300
GFOA	2,000	1,500	1,500
Miscellaneous	100	100	100
	5,000	3,000	3,000

Membership and Dues include:

ICMA, MTCMA, PMA, Human Resource Management

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>FINANCE DEPARTMENT - 11100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	383,627	432,212	-	432,212	432,967	433,535	433,535	433,535
51040 Wages, Part-time	7,897	2,000	-	2,000	33	4,000	2,000	2,000
51110 Overtime	1,340	1,000	-	1,000	1,000	1,000	1,000	1,000
	392,864	435,212	-	435,212	434,000	438,535	436,535	436,535
EMPLOYEE BENEFITS								
51410 Social Security/FICA	24,071	27,965	-	27,965	27,249	28,090	28,090	28,090
51420 Medicare	5,629	6,540	-	6,540	6,372	6,570	6,570	6,570
51430 Maine PERS	23,817	33,140	-	33,140	33,186	35,580	35,580	35,580
51440 Health Benefit	106,377	112,000	-	112,000	112,000	120,000	120,000	120,000
51490 Deferred Compensation	3,575	3,651	-	3,651	3,660	3,600	3,600	3,600
	163,469	183,296	-	183,296	182,467	193,840	193,840	193,840
CONTRACTUAL SERVICES								
52015 Banking Services	18,519	14,832	-	14,832	14,500	25,000	25,000	25,000
52090 Pro Servs - Other	2,717	1,750	-	1,750	1,716	1,780	1,780	1,780
52260 R & M Equipment	3,852	4,003	-	4,003	4,034	4,034	4,034	4,034
52360 Equipment Rental	1,076	1,103	-	1,103	1,155	1,155	1,155	1,155
52500 Postage	25,826	19,833	-	19,833	23,750	19,963	19,963	19,963
52510 Telephone	3,025	3,000	-	3,000	1,400	1,200	1,200	1,200
52530 Printing	15,027	14,887	-	14,887	13,533	15,258	15,258	15,258
52540 Photocopies	4,562	4,620	-	4,620	3,800	4,620	4,620	4,620
52610 Travel	290	1,000	-	1,000	386	1,000	1,000	1,000
52640 Training	2,658	7,250	-	7,250	3,825	7,750	7,750	7,750
52670 Membership & Dues	769	1,190	-	1,190	760	1,240	1,240	1,240
52870 Licenses	3,190	3,250	-	3,250	3,473	3,500	3,500	3,500
52871 Filing Fees	-	500	-	500	-	500	500	500
52880 Registry of Deeds	10,195	9,880	-	9,880	9,630	9,880	9,880	9,880
	91,706	87,098	-	87,098	81,962	96,880	96,880	96,880

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>FINANCE DEPARTMENT - 11100</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	2,971	2,500	-	2,500	2,430	2,500	2,500	2,500
53030 Computer Supplies	2,510	300	-	300	1,476	1,520	1,520	1,520
53062 Publications	573	1,755	-	1,755	1,706	2,130	2,130	2,130
	6,054	4,555	-	4,555	5,612	6,150	6,150	6,150
TOTAL	654,093	710,161	-	710,161	704,041	735,405	733,405	733,405

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

Salaries, Full-time:

Finance Director	87,873	87,873	87,873
Deputy Director	62,352	62,352	62,352
Accounting Asst.	57,584	57,584	57,584
Accounting Asst.	57,584	57,584	57,584
Office Manager - Tax	59,708	59,708	59,708
Assistant Tax Collector	42,808	42,808	42,808
Assistant Tax Collector	35,752	35,752	35,752
Assistant Tax Collector	34,456	34,456	34,456
One day calculation	1,192	1,192	1,192
From Enterprise Fund	(5,774)	(5,774)	(5,774)
	433,535	433,535	433,535

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>TECHNOLOGY SERVICES - 11150</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	57,645	60,115	-	60,115	60,146	62,383	62,383	62,383
	57,645	60,115	-	60,115	60,146	62,383	62,383	62,383
EMPLOYEE BENEFITS								
51410 Social Security/FICA	3,343	3,749	-	3,749	3,441	3,890	3,890	3,890
51420 Medicare	782	877	-	877	805	910	910	910
51430 Maine PERS	4,211	5,350	-	5,350	5,353	5,926	5,926	5,926
51440 Health Benefit	13,500	14,000	-	14,000	14,000	15,000	15,000	15,000
	21,836	23,976	-	23,976	23,599	25,726	25,726	25,726
CONTRACTUAL SERVICES								
52070 Computer Services	81,305	85,209	-	85,209	82,959	84,188	84,188	84,188
52139 Computer Disposal	101	300	-	300	300	300	300	300
52260 R&M Equipment	4,804	6,000	-	6,000	6,000	6,000	6,000	6,000
52510 Telephone	360	480	-	480	360	360	360	360
52516 Internet Services	43,754	38,822	-	38,822	38,822	32,482	32,482	32,482
52610 Travel	408	500	-	500	500	500	500	500
52640 Training	-	2,500	-	2,500	3,200	3,200	2,200	2,200
52670 Membership/Dues	-	400	-	400	-	400	400	400
52870 Licenses	79,242	90,962	-	90,962	90,962	94,243	94,243	94,243
	209,974	225,173	-	225,173	223,103	221,673	220,673	220,673

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>TECHNOLOGY SERVICES - 11150</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	323	350	-	350	350	350	350	350
53030 Computer Supplies	14,712	23,950	-	23,950	25,000	29,900	27,400	27,400
	15,035	24,300	-	24,300	25,350	30,250	27,750	27,750
CAPITAL								
56600 Capital Equipment	18,991	29,600	-	29,600	21,600	34,500	34,500	34,500
	18,991	29,600	-	29,600	21,600	34,500	34,500	34,500
TOTAL	323,481	363,164	-	363,164	353,798	374,532	371,032	371,032

This account funds general information technology costs of the Town.

Salaries Full-time:

IT/Cable Manager	62,210	62,210	62,210
One day calculation	173	173	173
	62,383	62,383	62,383

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

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 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	35,271	35,000	-	35,000	36,000	41,000	41,000	41,000
52090 Pro Servs - Other	1,502	1,750	-	1,750	750	1,750	1,750	1,750
52520 Advertising	2,492	2,500	-	2,500	2,200	2,500	2,500	2,500
52540 Photocopies	2,002	2,500	-	2,500	2,400	2,500	2,500	2,500
52640 Training	102	2,000	-	2,000	500	2,000	1,000	1,000
52670 Membership & Dues	19,567	20,000	-	20,000	20,000	20,000	20,000	20,000
	60,936	63,750	-	63,750	61,850	69,750	68,750	68,750
MATERIALS & SUPPLIES								
53010 General Supplies	1,756	2,000	-	2,000	2,250	2,000	2,000	2,000
	1,756	2,000	-	2,000	2,250	2,000	2,000	2,000
TOTAL	82,607	85,665	-	85,665	84,015	91,665	90,665	90,665

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.

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>TOWN HALL 85 UNION ST - 11210</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	47,112	48,128	-	48,128	48,132	47,990	47,990	47,990
51110 Overtime	12,320	7,000	-	7,000	7,200	7,000	6,000	6,000
	59,432	55,128	-	55,128	55,332	54,990	53,990	53,990
EMPLOYEE BENEFITS								
51410 Social Security/FICA	3,341	3,440	-	3,440	3,265	3,432	3,432	3,432
51420 Medicare	781	805	-	805	791	803	803	803
51430 Maine PERS	4,341	4,906	-	4,906	5,211	5,224	5,224	5,224
51440 Health Benefit	13,500	14,000	-	14,000	14,000	15,000	15,000	15,000
	21,963	23,151	-	23,151	23,267	24,459	24,459	24,459
CONTRACTUAL SERVICES								
52090 Professional Services	10,616	10,650	-	10,650	11,750	11,168	11,168	11,168
52100 Electricity	71,713	72,000	-	72,000	63,000	72,000	72,000	72,000
52110 Water	1,953	2,000	-	2,000	2,050	2,050	2,050	2,050
52120 Sewer	569	800	-	800	675	750	750	750
52130 Rubbish Disposal	1,546	1,584	-	1,584	1,598	1,625	1,625	1,625
52150 Custodial Services	3,595	5,650	-	5,650	6,100	5,475	5,475	5,475
52220 R & M Building	15,809	28,625	-	28,625	24,000	28,528	23,528	23,528
52260 R & M Equipment	1,163	500	200	700	3,800	4,000	3,000	3,000
52360 Equipment Rental	-	-	-	-	-	400	400	400
52510 Telephone	2,631	2,325	-	2,325	2,700	2,700	2,700	2,700
52610 Travel	1,149	1,200	-	1,200	1,185	1,200	1,200	1,200
52640 Training	-	250	-	250	-	250	250	250
	110,744	125,584	200	125,784	116,858	130,146	124,146	124,146

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>TOWN HALL 85 UNION ST - 11210</u>								
<u>(continued)</u>								
MATERIALS & SUPPLIES								
53010 General Supplies	2,188	2,000	-	2,000	2,200	1,800	1,800	1,800
53125 Natural Gas	2,602	3,000	-	3,000	1,600	2,400	2,400	2,400
53150 Janitorial Supplies	2,899	3,000	-	3,000	2,800	2,986	2,986	2,986
53710 Clothing	431	500	-	500	300	500	500	500
53730 Minor Equip/Hand Tools	562	2,500	-	2,500	2,650	2,000	2,000	2,000
	8,682	11,000	-	11,000	9,550	9,686	9,686	9,686
TOTAL	200,821	214,863	200	215,063	205,007	219,281	212,281	212,281
Salaries Full-time:								
		Facilities Foreman				47,861	47,861	47,861
		One day calculation				129	129	129
						47,990	47,990	47,990
Natural Gas		1,200 therms		2.00		2,400	2,400	2,400

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>RISK MANAGEMENT - 11230</u>								
PERSONNEL SERVICES								
51510 Unemployment Compensation	7,697	30,000	-	30,000	10,000	20,000	20,000	20,000
51520 Worker's Compensation	273,744	265,000	-	265,000	297,851	323,500	323,500	323,500
	281,441	295,000	-	295,000	307,851	343,500	343,500	343,500
CONTRACTUAL SERVICES								
52410 Comp General Liability	27,914	30,000	-	30,000	28,176	30,000	30,000	30,000
52420 Property Insurance	16,346	17,500	-	17,500	17,585	18,500	18,500	18,500
52421 Electronic Data Process	2,263	2,375	-	2,375	2,180	2,290	2,290	2,290
52423 Boiler & Machinery	3,214	3,375	-	3,375	3,362	3,530	3,530	3,530
52425 Fine Arts	100	150	-	150	280	300	300	300
52430 Vehicle	50,997	53,500	-	53,500	52,848	55,500	55,500	55,500
52435 Mobile Equip & Inland Marine	11,399	13,000	-	13,000	11,764	13,000	13,000	13,000
52440 Pub Official Liability	15,544	16,000	-	16,000	15,494	16,000	16,000	16,000
52452 Ambulance Malpractice	2,607	2,607	-	2,607	2,607	2,607	2,607	2,607
52454 Police Prof Liability	19,087	21,000	-	21,000	20,304	21,000	21,000	21,000
52460 Firefighter Accident	680	1,200	-	1,200	680	1,200	1,200	1,200
52475 Crime Coverage	2,064	2,100	-	2,100	2,065	2,100	2,100	2,100
52480 Library Insurance	16,720	17,500	-	17,500	17,395	18,300	18,300	18,300
52498 Miscellaneous	3,750	3,750	-	3,750	1,000	2,000	2,000	2,000
52499 Deductible Payments	1,000	-	-	-	-	-	-	-
	173,685	184,057	-	184,057	175,740	186,327	186,327	186,327
PROGRAMS								
55000 Program	(3,376)	-	-	-	-	-	-	-
	(3,376)	-	-	-	-	-	-	-
TOTAL	451,750	479,057	-	479,057	483,591	529,827	529,827	529,827

2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 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.

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>EMPLOYEE BENEFITS - 11240</u>								
PERSONNEL SERVICES								
51410 FICA	391,176	430,647	-	430,647	389,460	433,292	433,292	433,292
51420 Medicare	118,985	130,793	-	130,793	118,692	131,473	131,473	131,473
51430 Maine PERS	661,258	803,600	-	803,600	758,732	821,505	821,505	821,505
51440 Health Benefit	2,027,984	2,090,900	-	2,090,900	2,078,986	2,240,250	2,240,250	2,240,250
51460 Life Insurance	7,991	8,160	-	8,160	8,400	8,640	8,640	8,640
51465 Medical/Dep Care	4,056	4,475	-	4,475	4,000	4,315	4,315	4,315
51490 Deferred Compensation	68,884	72,604	-	72,604	69,339	72,829	72,829	72,829
	3,280,334	3,541,179	-	3,541,179	3,427,609	3,712,304	3,712,304	3,712,304
<i>Distributed to Departments</i>	(3,280,334)	(3,541,179)	-	(3,541,179)	(3,427,609)	(3,712,304)	(3,712,304)	(3,712,304)
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.

2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 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 14.2% for police officers. For all other employees the rate is 9.5%.

Health Benefit: Includes funding for both health insurance and health insurance buy-back. Health insurance is provided through the Maine Municipal Employees Health Trust (MMEHT), with the Town paying 85% of the premium; employees pay 15%. The budget reflects an estimated rate increase of 10% for January 1, 2017. 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 2016-17 is \$15,000.

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.

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>CABLE TV - 11250</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	26,137	27,817		27,817	30,020	31,345	31,345	31,345
51040 Wages, Part-time	692	4,000		4,000	500	4,000	4,000	4,000
	26,829	31,817	-	31,817	30,520	35,345	35,345	35,345
EMPLOYEE BENEFITS								
51410 Social Security/FICA	1,545	1,973	-	1,973	1,756	2,191	2,191	2,191
51420 Medicare	362	461	-	461	410	513	513	513
51430 Maine PERS	1,912	2,832	-	2,832	2,674	2,978	2,978	2,978
51440 Health Benefit	13,500	14,000	-	14,000	14,000	15,000	15,000	15,000
51490 Deferred Compensation	-	-	-	-	-	-	-	-
	17,319	19,266	-	19,266	18,840	20,682	20,682	20,682
CONTRACTUAL SERVICES								
52090 Professional Services	-	-	-	-	-	-	-	-
52260 R & M Equipment	850	2,500	-	2,500	2,500	2,400	2,400	2,400
52510 Telephone	1,393	1,400	-	1,400	1,400	1,400	1,400	1,400
52610 Travel	19	500	-	500	100	500	500	500
52640 Training	-	500	-	500	-	3,700	1,700	1,700
52670 Membership & Dues	50	415	-	415	415	300	300	300
52870 Licenses	1,030	3,650	-	3,650	3,650	3,692	3,692	3,692
	3,342	8,965	-	8,965	8,065	11,992	9,992	9,992
MATERIALS & SUPPLIES								
53010 General Supplies	453	750	-	750	750	750	750	750
53730 Minor Equipment	834	500	-	500	500	500	500	500
	1,287	1,250	-	1,250	1,250	1,250	1,250	1,250
TOTAL	48,777	61,298	-	61,298	58,675	69,269	67,269	67,269
				Wages, Full-time	35 Hours/week	31,263	31,263	31,263
				One Day Calculation		82	82	82
						31,345	31,345	31,345

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>ASSESSING - 11300</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	174,267	179,102	-	179,102	183,701	190,539	190,539	190,539
51040 Wages, Part-time	-	2,000	-	2,000	-	2,000	2,000	2,000
51110 Overtime	16	1,025	-	1,025	100	2,225	2,225	2,225
	174,283	182,127	-	182,127	183,801	194,764	194,764	194,764
EMPLOYEE BENEFITS								
51410 Social Security/FICA	10,701	11,476	-	11,476	11,135	12,400	12,400	12,400
51420 Medicare	2,503	2,684	-	2,684	2,604	2,900	2,900	2,900
51430 Maine PERS	10,539	13,060	-	13,060	16,356	18,313	18,313	18,313
51440 Health Benefit	40,500	42,000	-	42,000	42,000	45,000	45,000	45,000
	64,243	69,220	-	69,220	72,095	78,613	78,613	78,613
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	2,036	11,500	-	11,500	4,000	11,600	11,600	11,600
52500 Postage	1,759	2,200	-	2,200	2,200	2,200	2,200	2,200
52510 Telephone	980	1,320	-	1,320	1,200	1,200	1,200	1,200
52530 Printing	1,450	1,725	-	1,725	1,725	1,825	1,825	1,825
52540 Photocopies	979	1,500	-	1,500	1,200	1,200	1,200	1,200
52610 Travel	3,386	4,746	-	4,746	3,700	4,746	4,746	4,746
52640 Training	2,526	5,400	-	5,400	3,000	3,940	3,940	3,940
52670 Membership & Dues	770	700	-	700	770	660	660	660
52870 Licenses	7,092	7,975	-	7,975	7,200	7,635	7,635	7,635
52880 Registry of Deeds	1,910	3,500	-	3,500	3,000	3,500	3,500	3,500
	22,888	40,566	-	40,566	27,995	38,506	38,506	38,506

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>ASSESSING - 11300</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	1,166	2,400	-	2,400	2,400	2,400	2,400	2,400
53030 Computer Supplies	477	900	-	900	500	900	900	900
53062 Publications	569	650	-	650	570	680	680	680
	2,212	3,950	-	3,950	3,470	3,980	3,980	3,980
TOTAL	263,626	295,863	-	295,863	287,361	315,863	315,863	315,863

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
Asst. Assessor		60,248	60,248
Admin Assistant		44,949	44,949
Additional straight time		-	-
One day calculation		511	511
		190,539	190,539
Professional Services:			
Book Binding		600	600
Vision Programming		1,000	1,000
Appraisal Consulting		10,000	10,000
Exempt Properties Re-Assessed			
		11,600	11,600

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>TOWN CLERK & ELECTIONS - 11600</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	211,817	219,131	-	219,131	187,070	180,579	175,104	180,579
51040 Wages, Part-time	10,690	9,826	-	9,826	9,826	42,676	35,476	35,476
51110 Overtime	6,214	6,659	-	6,659	6,659	9,573	9,573	9,573
	228,721	235,616	-	235,616	203,555	232,828	220,153	225,628
EMPLOYEE BENEFITS								
51410 Social Security/FICA	13,341	14,929	-	14,929	11,904	14,435	14,435	14,435
51420 Medicare	3,120	3,491	-	3,491	2,784	3,376	3,376	3,376
51430 Maine PERS	15,971	20,207	-	20,207	17,557	18,065	18,065	18,065
51440 Health Benefit	54,000	56,000	-	56,000	44,086	45,000	45,000	45,000
51490 Deferred Compensation	8	-	-	-	-	-	-	-
	86,440	94,627	-	94,627	76,331	80,876	80,876	80,876
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	6,779	6,750	-	6,750	6,750	7,830	7,830	7,830
52360 Equipment Rental	2,356	5,340	-	5,340	5,340	5,736	5,736	5,736
52500 Postage	1,696	2,949	-	2,949	2,949	5,226	5,226	5,226
52510 Telephone	1,652	1,774	-	1,774	1,774	1,774	1,774	1,774
52520 Advertising	873	800	-	800	800	840	840	840
52530 Printing	7,238	5,710	400	6,110	6,110	7,285	7,285	7,285
52540 Photocopies	2,076	4,335	-	4,335	4,335	4,360	4,360	4,360
52610 Travel	679	538	-	538	538	518	518	518
52640 Training	1,595	1,050	-	1,050	1,050	2,115	2,115	2,115
52670 Membership & Dues	620	390	-	390	390	490	490	490
	25,564	29,636	400	30,036	30,036	36,174	36,174	36,174

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>TOWN CLERK & ELECTIONS - 11600</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	3,742	3,815	-	3,815	3,815	4,300	4,300	4,300
53030 Computer Supplies	-	-	-	-	-	400	400	400
53062 Publications	3,016	25	-	25	3,015	75	75	75
	6,758	3,840	-	3,840	6,830	4,775	4,775	4,775
TOTAL	347,483	363,719	400	364,119	316,752	354,653	341,978	347,453

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	34,938	34,938	34,938
Additional straight time	5,475	-	5,475
One day calculation	472	472	472
	180,579	175,104	180,579

Wages, Part-time:

Proposed Assistant Clerk	21,726	14,526	14,526
Election Preparation	7,040	7,040	7,040
Election Training	1,460	1,460	1,460
Election Day (2)	12,450	12,450	12,450
	42,676	35,476	35,476

Professional Services:

Election Programming	2,750	2,750	2,750
Code Supplement	3,200	3,200	3,200
Book binding, AVS Local programming, Record destruction	1,880	1,880	1,880
	7,830	7,830	7,830

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>PLANNING & DEVELOPMENT - 11900</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	327,998	318,640	-	318,640	313,032	323,953	323,953	323,953
51040 Wages, Part-time	3,310	4,920	-	4,920	4,044	4,920	4,920	4,920
	331,308	323,560	-	323,560	317,076	328,873	328,873	328,873
EMPLOYEE BENEFITS								
51410 Social Security/FICA	20,396	22,181	-	22,181	19,164	21,154	21,154	21,154
51420 Medicare	4,770	5,187	-	5,187	4,478	4,947	4,947	4,947
51430 Maine PERS	4,895	6,316	-	6,316	4,270	5,400	5,400	5,400
51440 Health Benefit	67,500	70,000	-	70,000	70,000	75,000	75,000	75,000
51490 Deferred Compensation	7,980	8,092	-	8,092	8,050	8,069	8,069	8,069
	105,541	111,776	-	111,776	105,962	114,570	114,570	114,570
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	27,163	10,000	2,093	12,093	10,000	35,000	25,000	20,000
52240 R & M Vehicle	1,228	1,100	-	1,100	1,100	1,100	1,100	1,100
52260 R & M Equipment	249	250	-	250	250	250	250	250
52500 Postage	1,892	3,000	-	3,000	3,000	3,000	3,000	3,000
52510 Telephone	4,666	4,620	-	4,620	2,745	2,520	2,520	2,520
52520 Advertising	935	4,000	-	4,000	4,000	4,000	4,000	4,000
52530 Printing	1,400	2,500	-	2,500	2,500	2,500	2,500	2,500
52540 Photocopies	6,268	5,700	-	5,700	5,700	7,000	7,000	7,000
52610 Travel	931	2,000	-	2,000	2,000	1,750	1,750	1,750
52640 Training	3,285	4,000	-	4,000	4,000	4,000	4,000	4,000
52670 Membership & Dues	2,675	2,780	-	2,780	2,780	3,369	3,369	3,369
	50,692	39,950	2,093	42,043	38,075	64,489	54,489	49,489
MATERIALS & SUPPLIES								
53010 General Supplies	653	700	-	700	700	700	700	700
53020 Office Supplies	2,442	2,300	-	2,300	2,300	2,300	2,300	2,300
53062 Publications	393	1,479	-	1,479	1,479	1,682	1,682	1,682
53220 Gasoline	1,102	980	-	980	980	800	800	800
	4,590	5,459	-	5,459	5,459	5,482	5,482	5,482

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>PLANNING & DEVELOPMENT - 11900</u>								
(continued)								
PROGRAMS								
55113 Conservation Commission	280	250	-	250	250	250	250	250
	280	250	-	250	250	250	250	250
TOTAL	492,411	480,995	2,093	483,088	466,822	513,664	503,664	498,664

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

Salaries, Full-time:								
						84,831	84,831	84,831
						56,693	56,693	56,693
						47,445	47,445	47,445
						77,970	77,970	77,970
						56,144	56,144	56,144
						-	-	-
						870	870	870
						323,953	323,953	323,953
Wages, Part-time:								
						2,550	2,550	2,550
						660	660	660
						420	420	420
						290	290	290
						1,000	1,000	1,000
						4,920	4,920	4,920
Gasoline:		400	gallons at	2.00		800	800	800

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>ECONOMIC DEVELOPMENT - 11950</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	70,857	73,892	-	73,892	73,909	76,680	76,680	76,680
	70,857	73,892	-	73,892	73,909	76,680	76,680	76,680
EMPLOYEE BENEFITS								
51410 Social Security/FICA	4,255	4,581	-	4,581	4,436	4,754	4,754	4,754
51420 Medicare	995	1,072	-	1,072	1,037	1,112	1,112	1,112
51430 Maine PERS	5,176	6,576	-	6,576	6,580	7,285	7,285	7,285
51440 Health Benefit	13,500	14,000	-	14,000	14,000	15,000	15,000	15,000
51490 Deferred Compensation	-	-	-	-	-	-	-	-
	23,926	26,229	-	26,229	26,053	28,151	28,151	28,151
CONTRACTUAL SERVICES								
52090 Professional Services	-	2,000	1,620	3,620	3,620	2,000	2,000	2,000
52500 Postage	21	100	-	100	100	100	100	100
52510 Telephone	1,697	1,740	-	1,740	1,740	1,740	1,740	1,740
52520 Advertising	105	1,000	-	1,000	1,000	1,000	1,000	1,000
52525 Promotion	604	3,500	-	3,500	3,500	3,500	3,500	3,500
52530 Printing	-	200	-	200	200	200	200	200
52610 Travel	680	2,450	-	2,450	1,200	2,700	2,700	2,700
52640 Training	679	2,000	-	2,000	1,500	2,000	2,000	2,000
52670 Membership & Dues	250	395	-	395	350	400	400	400
	4,036	13,385	1,620	15,005	13,210	13,640	13,640	13,640
MATERIALS & SUPPLIES								
53020 Office Supplies	1,024	1,200	-	1,200	1,200	1,200	1,200	1,200
53030 Computer Supplies	377	400	-	400	400	400	400	400
	1,401	1,600	-	1,600	1,600	1,600	1,600	1,600
TOTAL	100,220	115,106	1,620	116,726	114,772	120,071	120,071	120,071
	Salaries, Full-time		Economic Development Manager			76,470	76,470	76,470
			One day calculation			210	210	210
						76,680	76,680	76,680
TOTAL GEN. GOVT.	3,517,191	3,753,660	4,313	3,757,973	3,627,988	3,933,291	3,892,116	3,892,591

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>FIRE DEPARTMENT - 12100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	1,780,125	1,811,708	-	1,811,708	1,798,546	1,839,165	1,839,165	1,829,165
51040 Wages, Part-time	-	-	-	-	-	-	-	-
51070 Call Personnel	9,005	-	-	-	-	-	-	-
51110 Overtime	151,853	135,000	-	135,000	108,400	135,000	135,000	135,000
51130 Call Back	26,988	40,000	-	40,000	29,649	40,000	40,000	40,000
51220 Holiday	67,308	71,880	-	71,880	66,627	70,822	70,822	70,822
	2,035,279	2,058,588	-	2,058,588	2,003,222	2,084,987	2,084,987	2,074,987
EMPLOYEE BENEFITS								
51410 Social Security/FICA	3,591	3,741	-	3,741	2,832	2,975	2,975	2,975
51420 Medicare	28,304	30,406	-	30,406	28,148	30,796	30,796	30,796
51430 Maine PERS	196,531	224,139	-	224,139	214,918	226,985	226,985	226,985
51440 Health Benefit	486,000	504,000	-	504,000	504,000	540,000	540,000	540,000
51490 Deferred Compensation	5,565	5,547	-	5,547	6,082	5,634	5,634	5,634
	719,991	767,833	-	767,833	755,980	806,390	806,390	806,390
CONTRACTUAL SERVICES								
52030 Pro Servs - Medical	15,377	18,000	-	18,000	16,000	18,000	18,000	18,000
52090 Professional Services	-	500	-	500	937	1,000	1,000	1,000
52130 Rubbish Disposal	-	-	-	-	-	-	-	-
52240 R & M Vehicles	78,575	80,000	-	80,000	88,000	80,000	80,000	80,000
52260 R & M Equipment	17,228	28,500	-	28,500	22,000	30,050	30,050	30,050
52264 R & M Radios	5,108	8,500	-	8,500	8,000	8,500	8,500	8,500

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>FIRE DEPARTMENT - 12100</u>								
(continued)								
52360 Rental of Equipment	-	200	-	200	-	200	200	200
52500 Postage	406	500	-	500	415	500	500	500
52510 Telephone	10,831	11,380	-	11,380	10,800	11,380	11,380	11,380
52530 Printing	794	-	-	-	-	-	-	-
52540 Photocopies	2,511	4,500	-	4,500	3,000	4,500	4,500	4,500
52610 Travel	136	500	-	500	100	500	500	500
52640 Training	11,204	19,600	-	19,600	16,000	27,000	27,000	27,000
52670 Membership & Dues	4,536	4,535	-	4,535	4,535	4,535	4,535	4,535
	146,706	176,715	-	176,715	169,787	186,165	186,165	186,165
MATERIALS & SUPPLIES								
53010 General Supplies	1,748	5,500	-	5,500	4,900	5,500	5,500	5,500
53020 Office Supplies	1,767	2,500	-	2,500	2,000	2,500	2,500	2,500
53030 Computer Supplies	5,530	8,050	525	8,575	8,500	8,050	8,050	8,050
53050 Medical Supplies	16,967	17,000	-	17,000	19,000	25,000	25,000	25,000
53131 Infection Control Supplies	2,317	3,000	-	3,000	2,500	3,000	3,000	3,000
53210 Diesel Fuel	26,465	19,600	-	19,600	17,000	16,000	16,000	16,000
53220 Gasoline	20,068	16,100	-	16,100	15,000	14,000	14,000	14,000
53240 Tires & Tubes	5,610	13,210	-	13,210	12,000	12,035	12,035	12,035
53710 Wearing Apparel	22,029	37,320	12,000	49,320	49,320	35,320	35,320	35,320
53730 Minor Equip & Hand Tools	3,649	13,500	-	13,500	12,000	13,500	13,500	13,500
	106,150	135,780	12,525	148,305	142,220	134,905	134,905	134,905
PROGRAMS								
55210 Fire Prevention	4,481	4,500	-	4,500	4,392	4,500	4,500	4,500
	4,481	4,500	-	4,500	4,392	4,500	4,500	4,500

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>FIRE DEPARTMENT - 12100</u>								
(continued)								
CAPITAL OUTLAY								
56600 Capital - Equipment	35,350	11,075	-	11,075	11,075	34,580	31,080	31,080
	35,350	11,075	-	11,075	11,075	34,580	31,080	31,080
TOTAL	3,047,957	3,154,491	12,525	3,167,016	3,086,676	3,251,527	3,248,027	3,238,027
The full-time staffing of the Fire Department:								
Chief			1			94,128	94,128	94,128
Deputy Chief			1 ⁽¹⁾			78,797	78,797	78,797
Deputy Chief			1			79,150	79,150	79,150
Captains			4			210,535	210,535	210,535
Lieutenants			4			201,807	201,807	201,807
Firefighters			24			1,111,961	1,111,961	1,111,961
Admin Asst			1			47,861	47,861	47,861
One day calculation						4,926	4,926	4,926
Paramedic Bonus						10,000	10,000	-
						1,839,165	1,839,165	1,829,165
Diesel		8,000	gallons at	2.00		16,000	16,000	16,000
Gasoline		7,000	gallons at	2.00		14,000	14,000	14,000
Capital - Equipment:								
Carbon Monoxide for Monitors						16,080	16,080	16,080
SCBA Bottles (20)						15,000	15,000	15,000
Water Vacuums (2)						3,500	-	-
						34,580	31,080	31,080

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.

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>CENTRAL STATION - 12150</u>								
CONTRACTUAL SERVICES								
52100 Electricity	7,745	8,000	-	8,000	9,000	9,500	9,500	9,500
52110 Water	404	523	-	523	450	523	523	523
52120 Sewer	369	475	-	475	400	475	475	475
52130 Rubbish Disposal	842	950	-	950	900	950	950	950
52220 R & M Building	12,517	13,000	-	13,000	13,000	13,000	13,000	13,000
	21,877	22,948	-	22,948	23,750	24,448	24,448	24,448
MATERIALS & SUPPLIES								
53110 Heating Oil	11,390	13,000	-	13,000	10,000	13,000	13,000	13,000
53120 Propane	1,753	1,560	-	1,560	1,500	1,560	1,560	1,560
53150 Janitorial Supplies	1,717	2,250	-	2,250	2,200	2,250	2,250	2,250
	14,860	16,810	-	16,810	13,700	16,810	16,810	16,810
CAPITAL OUTLAY								
56200 Capital - Bldg. Improvements	-	19,400	-	19,400	-	60,000	-	-
	-	19,400	-	19,400	-	60,000	-	-
TOTAL	36,737	59,158	-	59,158	37,450	101,258	41,258	41,258
	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:		Parapet wall repair			60,000	-	-

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>EMERSON STATION - 12160</u>								
CONTRACTUAL SERVICES								
52100 Electricity	13,360	15,000	-	15,000	13,500	15,000	15,000	15,000
52110 Water	1,733	1,898	-	1,898	1,500	1,650	1,650	1,650
52120 Sewer	675	800	-	800	470	500	500	500
52130 Rubbish Disposal	787	780	-	780	850	900	900	900
52220 R & M Building	17,435	11,800	-	11,800	21,575	17,100	14,100	14,100
	33,990	30,278	-	30,278	37,895	35,150	32,150	32,150
MATERIALS & SUPPLIES								
53125 Natural Gas	11,497	16,800	-	16,800	8,000	16,800	16,800	16,800
53150 Janitorial Supplies	1,771	2,250	-	2,250	2,250	2,250	2,250	2,250
	13,268	19,050	-	19,050	10,250	19,050	19,050	19,050
CAPITAL OUTLAY								
56200 Capital - Bldg. Improvements		-	-	-	-	2,500	-	-
	-	-	-	-	-	2,500	-	-
TOTAL	47,258	49,328	-	49,328	48,145	56,700	51,200	51,200
Natural Gas		8,000	therms at	2.10		16,800	16,800	16,800
Capital Outlay:			Mattresses			2,500	-	-

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>POLICE DEPARTMENT - 12200</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	2,028,544	2,153,791	-	2,153,791	2,043,580	2,089,303	2,078,303	2,078,303
51040 Wages, Part-time	7,222	12,960	-	12,960	8,059	12,960	12,960	12,960
51110 Overtime	117,116	90,600	-	90,600	110,052	90,600	90,600	90,600
51125 Court Time	12,921	15,300	-	15,300	10,367	15,300	15,300	14,800
51210 Sick	39,336	30,811	-	30,811	22,896	30,811	30,811	30,811
51220 Holiday	25,572	32,000	-	32,000	25,882	32,000	32,000	32,000
51230 Vacation	51,115	45,670	-	45,670	66,793	45,670	45,670	45,670
51240 Comp Time	-	1,500	-	1,500	-	1,500	1,500	1,500
51320 Training	30,859	30,900	-	30,900	18,113	30,900	30,900	30,900
	2,312,685	2,413,532	-	2,413,532	2,305,742	2,349,044	2,338,044	2,337,544
EMPLOYEE BENEFITS								
51410 Social Security/FICA	138,931	152,187	-	152,187	138,672	147,992	147,992	147,992
51420 Medicare	32,492	35,577	-	35,577	32,440	34,611	34,611	34,611
51430 Maine PERS	260,945	311,702	-	311,702	291,368	309,226	309,226	309,226
51440 Health Benefit	526,500	546,000	-	546,000	546,000	570,000	570,000	570,000
51490 Deferred Compensation	6,326	6,152	-	6,152	6,153	6,134	6,134	6,134
	965,194	1,051,618	-	1,051,618	1,014,633	1,067,963	1,067,963	1,067,963
CONTRACTUAL SERVICES								
52030 Pro Servs - Medical	-	-	-	-	-	-	-	-
52040 Pro Servs - Personnel	3,285	3,435	-	3,435	2,830	3,435	3,435	3,435
52090 Pro Servs - Other	26,662	28,700	-	28,700	28,700	28,700	28,700	28,700
52240 R & M Vehicles	47,574	50,000	-	50,000	48,000	45,000	45,000	45,000
52260 R & M Equipment	26,914	29,560	-	29,560	34,213	29,819	29,819	29,819
52264 R & M Radio	2,835	4,500	-	4,500	4,500	4,500	4,500	4,500
52330 Rental of Facilities	-	2,100	-	2,100	4,200	4,000	3,000	3,000
52500 Postage	1,138	1,200	-	1,200	1,095	900	900	900
52510 Telephone	14,002	15,700	-	15,700	10,925	14,760	14,760	14,760

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>POLICE DEPARTMENT - 12200</u>								
(continued)								
52530 Printing	7,442	6,000	-	6,000	6,974	5,100	5,100	5,100
52540 Photocopies	6,374	6,500	-	6,500	5,870	6,500	6,500	6,500
52610 Travel	2,398	1,500	-	1,500	3,680	2,800	2,800	2,800
52640 Training	43,264	40,250	-	40,250	29,900	38,750	38,750	38,750
52670 Membership & Dues	1,550	1,720	-	1,720	2,600	1,410	1,410	1,410
	183,438	191,165	-	191,165	183,487	185,674	184,674	184,674
MATERIALS & SUPPLIES								
53020 Office Supplies	4,858	5,000	-	5,000	4,586	4,600	4,600	4,600
53060 Training Materials	17,591	19,743	-	19,743	19,800	19,725	19,725	19,725
53062 Publications	137	-	-	-	-	500	500	500
53220 Gasoline	84,354	66,150	-	66,150	49,755	60,000	60,000	60,000
53230 Oil & Lubricants	-	-	-	-	-	-	-	-
53240 Tires	12,792	13,000	-	13,000	13,000	12,000	12,000	12,000
53710 Wearing Apparel	50,486	48,620	-	48,620	48,620	47,270	47,270	47,270
53730 Minor Equip & Hand Tools	7,666	11,100	-	11,100	14,494	11,100	11,100	11,100
	177,884	163,613	-	163,613	150,255	155,195	155,195	155,195
PROGRAMS								
55114 Marine Resources Committee	13,977	16,247	-	16,247	23,414	-	-	-
	13,977	16,247	-	16,247	23,414	-	-	-
CAPITAL OUTLAY								
56600 Capital - Equipment	-	-	-	-	-	60,207	-	-
	-	-	-	-	-	60,207	-	-
TOTAL	3,653,178	3,836,175	-	3,836,175	3,677,531	3,818,083	3,745,876	3,745,376

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>POLICE DEPARTMENT - 12200</u>								
(continued)								
Salaries, Full-time:								
				1		101,960	101,960	101,960
				2		180,049	180,049	180,049
				4		265,131	265,131	265,131
				1		62,635	62,635	62,635
				3		179,229	179,229	179,229
				3		160,438	160,438	160,438
				2		106,334	106,334	106,334
				18		820,298	820,298	820,298
				1		43,300	43,300	43,300
				1		47,861	47,861	47,861
				1		45,512	45,512	45,512
				1		37,012	37,012	37,012
						2,049,759	2,049,759	2,049,759
						34,021	34,021	34,021
						5,523	5,523	5,523
						-	(11,000)	(11,000)
						39,544	28,544	28,544
						2,089,303	2,078,303	2,078,303
Part-time:				3		12,960	12,960	12,960
Gasoline		30,000	gallons at	2.00		60,000	60,000	60,000

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.

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>EMERGENCY SERVICES DISPATCH - 12220</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	448,426	461,685	-	461,685	444,787	456,579	456,579	456,579
51110 Overtime	8,132	16,420	-	16,420	10,909	16,420	16,420	15,420
51210 Sick Time	11,434	6,468	-	6,468	4,856	6,468	6,468	6,468
51220 Holiday Pay	8,276	10,200	-	10,200	12,533	10,200	10,200	10,200
51230 Vacation	20,366	37,044	-	37,044	16,022	37,044	37,044	36,544
51240 Compensatory	16,864	16,458	-	16,458	15,508	16,458	16,458	16,458
51320 Training	5,732	8,068	-	8,068	2,270	8,068	8,068	8,068
	519,230	556,343	-	556,343	506,885	551,237	551,237	549,737
EMPLOYEE BENEFITS								
51410 Social Security/FICA	30,626	35,371	-	35,371	30,738	35,312	35,312	35,312
51420 Medicare	7,162	8,272	-	8,272	7,189	8,259	8,259	8,259
51430 Maine PERS	19,001	25,375	-	25,375	23,103	26,475	26,475	26,475
51440 Health Benefit	135,000	140,000	-	140,000	140,000	150,000	150,000	150,000
51490 Deferred Compensation	11,943	12,758	-	12,758	9,446	13,042	13,042	13,042
	203,732	221,776	-	221,776	210,476	233,088	233,088	233,088
CONTRACTUAL SERVICES								
52040 Pro Servs - Personnel	-	825	-	825	-	825	825	825
52264 R & M Radio	8,929	16,000	-	16,000	16,410	16,000	16,000	16,000
52510 Telephone	300	300	-	300	300	300	300	300
52512 Teletype	840	2,660	-	2,660	1,450	2,660	2,660	2,660
52610 Travel	881	650	-	650	789	650	650	650
52640 Training	4,075	5,520	-	5,520	5,520	6,020	6,020	6,020
52670 Membership & Dues	287	240	-	240	240	240	240	240
	15,312	26,195	-	26,195	24,709	26,695	26,695	26,695

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>EMERGENCY SERVICES DISPATCH - 12220</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	2,278	2,200	-	2,200	1,200	2,200	2,200	2,200
53060 Training Materials	-	200	-	200	200	200	200	200
53710 Wearing Apparel	4,761	5,000	-	5,000	5,000	5,000	5,000	5,000
53730 Minor Equip & Hand Tools	224	500	-	500	500	500	500	500
	7,263	7,900	-	7,900	6,900	7,900	7,900	7,900
TOTAL	745,537	812,214	-	812,214	748,970	818,920	818,920	817,420

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

Communications Supervisor	1	56,895	56,895	56,895
Communications Officers	9	390,293	390,293	390,293
		447,188	447,188	447,188
Educational Incentive		8,185	8,185	8,185
Additional one day calculation		1,206	1,206	1,206
		456,579	456,579	456,579

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>POLICE STATION BUILDING - 12250</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	24,449	27,172	-	27,172	10,112	25,536	25,536	25,536
51110 Overtime	-	-	-	-	3,343	-	-	-
	24,449	27,172	-	27,172	13,455	25,536	25,536	25,536
EMPLOYEE BENEFITS								
51410 Social Security/FICA	1,636	1,831	-	1,831	834	1,503	1,503	1,503
51420 Medicare	383	428	-	428	195	352	352	352
51430 Maine PERS	-	-	-	-	-	-	-	-
51440 Health Benefit	10,125	10,500	-	10,500	10,500	11,250	11,250	11,250
	12,144	12,759	-	12,759	11,529	13,105	13,105	13,105
CONTRACTUAL SERVICES								
52100 Electricity	24,729	26,000	-	26,000	28,038	26,000	26,000	26,000
52110 Water	1,732	1,800	-	1,800	1,555	1,800	1,800	1,800
52120 Sewer	426	800	-	800	560	800	800	800
52130 Rubbish Disposal	1,616	2,000	-	2,000	1,350	2,000	2,000	2,000
52220 R & M Building	17,972	18,650	-	18,650	23,537	26,050	24,050	24,050
	46,475	49,250	-	49,250	55,040	56,650	54,650	54,650
MATERIALS & SUPPLIES								
53125 Natural Gas	6,557	6,500	-	6,500	2,359	6,101	6,101	6,101
53150 Janitorial Supplies	3,882	5,000	-	5,000	3,802	5,000	4,900	4,900
53210 Diesel Fuel	-	750	-	750	-	600	600	600
	10,439	12,250	-	12,250	6,161	11,701	11,601	11,601
TOTAL	93,507	101,431	-	101,431	86,185	106,992	104,892	104,892
	Salaries Full-time:		Custodian - 30 hrs./wk. One day calculation			25,467 69 25,536	25,467 69 25,536	25,467 69 25,536
	Natural Gas	2,905	therms at	2.10		6,101	6,101	6,101
	Diesel Fuel	300	gallons at	2.00		600	600	600

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>MARINE RESOURCES - 12280</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	-	-	-	-	-	97,160	97,160	97,160
51040 Wages, Part-time	-	-	-	-	-	4,725	4,725	4,725
51110 Overtime	-	-	-	-	-	6,065	6,065	6,065
	-	-	-	-	-	107,950	107,950	107,950
EMPLOYEE BENEFITS								
51410 Social Security/FICA	-	-	-	-	-	6,693	6,693	6,693
51420 Medicare	-	-	-	-	-	1,565	1,565	1,565
51430 Maine PERS	-	-	-	-	-	12,633	12,633	12,633
51440 Health Benefit	-	-	-	-	-	30,000	30,000	30,000
	-	-	-	-	-	50,891	50,891	50,891
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	-	-	-	-	-	2,000	2,000	2,000
52240 R & M Vehicles	-	-	-	-	-	9,300	5,300	5,300
52260 R & M Equipment	-	-	-	-	-	1,600	1,200	1,200
52500 Postage	-	-	-	-	-	100	100	100
52510 Telephone	-	-	-	-	-	600	600	600
52520 Advertising	-	-	-	-	-	1,500	1,500	1,500
52610 Travel	-	-	-	-	-	450	450	450
52640 Training	-	-	-	-	-	3,590	2,590	2,590
52670 Membership & Dues	-	-	-	-	-	1,950	950	950
	-	-	-	-	-	21,090	14,690	14,690

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>MARINE RESOURCES - 12280</u>								
(continued)								
MATERIALS & SUPPLIES								
53010 General Supplies	-	-	-	-	-	2,200	2,200	2,200
53020 Office Supplies	-	-	-	-	-	500	500	500
53062 Publications	-	-	-	-	-	1,125	625	625
53220 Gasoline	-	-	-	-	-	6,000	6,000	6,000
53240 Tires & Tubes	-	-	-	-	-	2,200	2,200	2,200
53710 Wearing Apparel	-	-	-	-	-	1,350	1,350	1,350
53730 Minor Equip & Hand Tools	-	-	-	-	-	4,005	3,505	3,505
	-	-	-	-	-	17,380	16,380	16,380
CAPITAL OUTLAY								
56600 Capital - Equipment	-	-	-	-	-	12,199	5,500	-
	-	-	-	-	-	12,199	5,500	-
TOTAL	-	-	-	-	-	209,510	195,411	189,911
Salaries, Full-time:			Marine Resource Warden		1	57,932	57,932	57,932
			Assistant Marine Warden		1	38,617	38,617	38,617
			Physical Fitness Standards			350	350	350
			Additional One day calculation			261	261	261
						97,160	97,160	97,160
Part-time:			Marine Technician		1	4,725	4,725	4,725
Gasoline		3,000	gallons at	2.00		6,000	6,000	6,000

Prior to the 2016-17 Budget, the Marine Resources function was budgeted within the Police Department budget. The activities of the Marine Resources Committee were budgeted in account 12200-55114, and costs associated with the Marine Resource Warden and Assistant Marine Warden positions were included in the appropriate Police Department budget lines. Prior year actual and budget amounts have not been reclassified for comparison.

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>STREET LIGHTS - 12310</u>								
52100 Electricity	201,053	205,000	-	205,000	209,000	209,000	209,000	209,000
52260 R & M Equipment (Lights)	1,662	6,000	-	6,000	4,000	6,000	6,000	6,000
TOTAL	202,715	211,000	-	211,000	213,000	215,000	215,000	215,000

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 2016-17.

TRAFFIC SIGNALS - 12320

52100 Electricity	6,274	6,600	-	6,600	6,600	6,600	6,600	6,600
52260 R & M Equipment (Signals)	17,978	25,000	-	25,000	22,000	25,000	25,000	25,000
TOTAL	24,252	31,600	-	31,600	28,600	31,600	31,600	31,600

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

FIRE SUPPRESSION CHARGE (HYDRANTS) - 12330

52360 Equipment Rental	442,996	465,000	-	465,000	450,000	465,000	465,000	465,000
TOTAL	442,996	465,000	-	465,000	450,000	465,000	465,000	465,000

Brunswick is responsible for 493 hydrants providing community fire protection. The Town pays Bath Water District for 15 hydrants and the Brunswick-Topsham Water District (BTWD) for 480 hydrants.

EMERGENCY MANAGEMENT - 12340

55000 Program	1,663	2,000	-	2,000	1,500	2,000	2,000	2,000
TOTAL	1,663	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	8,295,800	8,722,397	12,525	8,734,922	8,378,057	9,076,590	8,919,184	8,901,684
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	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>PUB. WORKS ADMIN. - 13100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	291,529	295,979	-	295,979	296,454	296,129	296,129	296,129
51110 Overtime	215	155	-	155	200	155	155	155
	291,744	296,134	-	296,134	296,654	296,284	296,284	296,284
EMPLOYEE BENEFITS								
51410 Social Security/FICA	18,213	19,443	-	19,443	17,845	19,011	19,011	19,011
51420 Medicare	4,260	4,547	-	4,547	4,175	4,446	4,446	4,446
51430 Maine PERS	9,496	11,800	-	11,800	11,818	12,708	12,708	12,708
51440 Health Benefit	67,500	70,000	-	70,000	70,000	75,000	75,000	75,000
51490 Deferred Compensation	9,705	9,813	-	9,813	9,813	9,751	9,751	9,751
	109,174	115,603	-	115,603	113,651	120,916	120,916	120,916
CONTRACTUAL SERVICES								
52030 Pro. Serv - Medical	960	1,200	-	1,200	1,150	1,200	1,200	1,200
52061 GIS	4,200	4,700	-	4,700	4,700	4,700	4,700	4,700
52090 Pro. Serv - Other	3,000	6,800	-	6,800	6,600	3,400	3,400	3,400
52260 R & M Equipment	700	3,400	-	3,400	2,460	3,400	3,400	3,400
52500 Postage	147	230	-	230	215	230	230	230
52510 Telephone	7,615	7,600	-	7,600	6,750	7,600	7,600	7,600
52540 Photocopies	3,194	3,600	-	3,600	3,550	3,600	3,600	3,600
52610 Travel	61	180	-	180	175	180	180	180
52640 Training	255	875	-	875	520	875	875	875
52670 Membership & Dues	752	955	-	955	620	955	955	955
	20,884	29,540	-	29,540	26,740	26,140	26,140	26,140

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>PUB. WORKS ADMIN. - 13100</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	3,355	3,400	-	3,400	3,050	4,350	3,400	3,400
53075 Engineering Supplies	1,178	1,900	-	1,900	1,820	1,900	1,900	1,900
	4,533	5,300	-	5,300	4,870	6,250	5,300	5,300
CAPITAL OUTLAY								
56600 Capital - Equipment	-	-	-	-	-	44,000	44,000	44,000
	-	-	-	-	-	44,000	44,000	44,000
TOTAL	426,335	446,577	-	446,577	441,915	493,590	492,640	492,640
Salaries, Full-time:								
Town Engineer/Director						92,691	92,691	92,691
Operations Manager						77,970	77,970	77,970
Engineering Aide						56,838	56,838	56,838
Bookkeeper						42,862	42,862	42,862
Operations Assistant						40,565	40,565	40,565
One day calculation						839	839	839
From Enterprise Fund						(15,636)	(15,636)	(15,636)
						296,129	296,129	296,129
Capital Equipment:								
Field surveying/Global navigation satellite/Laptop						44,000	44,000	44,000

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>PUB. WORKS GEN. MAINT. - 13110</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	636,791	634,124	-	634,124	643,139	634,008	634,008	634,008
51110 Overtime	137,259	133,000	-	133,000	75,015	133,000	133,000	133,000
	774,050	767,124	-	767,124	718,154	767,008	767,008	767,008
EMPLOYEE BENEFITS								
51410 Social Security/FICA	46,342	48,372	-	48,372	42,422	48,331	48,331	48,331
51420 Medicare	10,838	11,839	-	11,839	9,922	11,303	11,303	11,303
51430 Maine PERS	38,104	50,759	-	50,759	42,475	48,090	48,090	48,090
51440 Health Benefit	216,000	210,000	-	210,000	210,000	225,000	225,000	225,000
51490 Deferred Compensation	9,109	9,051	-	9,051	8,656	9,112	9,112	9,112
	320,393	330,021	-	330,021	313,475	341,836	341,836	341,836
CONTRACTUAL SERVICES								
52090 Pro. Serv - Other	2,414	2,200	-	2,200	1,950	2,200	2,200	2,200
52170 Construction Services	20,361	32,000	-	32,000	29,600	32,315	32,315	32,315
52180 Painting (Traffic Lines)	50,878	61,000	-	61,000	5,750	61,000	61,000	61,000
52360 Rental of Equipment	5,023	3,810	-	3,810	2,450	3,810	3,810	3,810
52361 Rental of Winter Equipment	313,821	160,000	-	160,000	110,000	160,000	160,000	160,000
52620 Meals	2,549	1,620	-	1,620	1,100	1,620	1,620	1,620
	395,046	260,630	-	260,630	150,850	260,945	260,945	260,945
MATERIALS & SUPPLIES								
53010 General Supplies	13,196	13,000	-	13,000	12,580	13,000	13,000	13,000
53120 Propane	-	-	-	-	-	-	-	-
53310 Traffic Control Supplies	11,686	22,200	-	22,200	18,450	22,200	22,200	22,200
53322 Patching Material	33,752	40,700	-	40,700	3,750	40,700	40,700	40,700
53330 Culverts & Drainage	27,918	38,000	-	38,000	35,975	47,600	47,600	38,000

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>PUB. WORKS GEN. MAINT. - 13110</u>								
(continued)								
53340 Winter Sand	48,869	38,100	-	38,100	23,200	38,100	34,800	34,800
53345 Salt	172,034	148,300	-	148,300	115,000	153,400	141,500	141,500
53350 Gravel	28,102	38,400	-	38,400	35,650	42,000	39,600	39,600
53710 Clothing	8,854	10,690	-	10,690	9,800	10,690	10,690	10,690
53730 Minor Equip & Hand Tools	4,424	6,700	-	6,700	6,650	7,200	6,700	6,700
	348,835	356,090	-	356,090	261,055	374,890	356,790	347,190
PROGRAMS								
55500 August 2014 Flood Event	111,514	-	88,486	88,486	-	-	-	-
	111,514	-	88,486	88,486	-	-	-	-
CAPITAL OUTLAY								
56600 Capital - Equipment	-	-	-	-	-	9,800	3,200	3,200
	-	-	-	-	-	9,800	3,200	3,200
TOTAL	1,949,838	1,713,865	88,486	1,802,351	1,443,534	1,754,479	1,729,779	1,720,179
Salaries, Full-time:			Working Foremen		2	106,436	106,436	106,436
			Truck Driver		9	365,830	365,830	365,830
			Light Equip. Operator		1	42,316	42,316	42,316
			Heavy Equip. Operator		3	138,521	138,521	138,521
			One day calculation			1,757	1,757	1,757
			From Enterprise Fund			(20,852)	(20,852)	(20,852)
			Salary Vacancy Factor					
						634,008	634,008	634,008
Capital Equipment:			Plate Compactors - 2			3,200	3,200	3,200
			Walk-behind Sweeper			6,600	-	-
						9,800	3,200	3,200

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.

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>REFUSE COLLECTION & DISPOSAL - 13130</u>								
CONTRACTUAL SERVICES								
52125 Solid Waste/Rec. Collection	356,847	362,556	-	362,556	356,847	356,847	356,847	356,847
52130 Disposal Fees	255,968	248,000	-	248,000	280,000	272,000	272,000	272,000
	612,815	610,556	-	610,556	636,847	628,847	628,847	628,847
MATERIALS & SUPPLIES								
53010 General Supplies	704	1,000	-	1,000	830	1,000	1,000	1,000
	704	1,000	-	1,000	830	1,000	1,000	1,000
PROGRAMS								
55000 Program	(447)	-	-	-	-	-	-	-
	(447)	-	-	-	-	-	-	-
TOTAL	613,072	611,556	-	611,556	637,677	629,847	629,847	629,847

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

RECYCLING - 13140

CONTRACTUAL SERVICES								
52125 Solid Waste/Rec Collection	286,019	286,946	-	286,946	286,019	322,909	322,909	322,909
52138 Removal of Special Waste	9,914	11,000	-	11,000	6,650	8,000	8,000	8,000
52500 Postage	98	110	-	110	80	110	110	110
52525 Promotion	154	475	-	475	365	3,900	525	525
52670 Membership & Dues	50	100	-	100	50	100	100	100
	296,235	298,631	-	298,631	293,164	335,019	331,644	331,644
TOTAL	296,235	298,631	-	298,631	293,164	335,019	331,644	331,644

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>PUB. WORKS CENT. GARAGE - 13150</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	148,307	153,571	-	153,571	150,298	154,947	154,947	154,947
51030 Salaries, Part-time	17,944	18,324	-	18,324	18,325	18,271	18,271	18,271
51110 Overtime	17,312	11,600	-	11,600	4,266	11,600	11,600	11,600
	183,563	183,495	-	183,495	172,889	184,818	184,818	184,818
EMPLOYEE BENEFITS								
51410 Social Security/FICA	10,523	11,598	-	11,598	9,954	11,680	11,680	11,680
51420 Medicare	2,461	2,712	-	2,712	2,328	2,732	2,732	2,732
51430 Maine PERS	5,191	6,752	-	6,752	6,221	6,869	6,869	6,869
51440 Health Benefit	47,250	49,000	-	49,000	49,000	52,500	52,500	52,500
51490 Deferred Compensation	3,704	3,575	-	3,575	3,398	3,562	3,562	3,562
	69,129	73,637	-	73,637	70,901	77,343	77,343	77,343
CONTRACTUAL SERVICES								
52100 Electricity	13,306	14,300	-	14,300	13,706	14,300	14,300	14,300
52110 Water	3,438	3,100	-	3,100	2,592	3,100	3,100	3,100
52120 Sewer	794	700	-	700	640	700	700	700
52130 Rubbish Disposal	1,619	2,065	-	2,065	1,666	2,110	2,110	2,110
52220 R & M Building	17,153	14,500	-	14,500	19,800	23,100	23,100	23,100
52240 R & M Vehicles	280,761	250,400	-	250,400	275,000	250,400	250,400	250,400
52260 R & M Equipment	14,082	7,340	-	7,340	9,800	9,840	9,840	9,840
52264 R & M Radios	1,299	2,300	-	2,300	1,450	2,300	2,300	2,300
52640 Training	40	925	-	925	475	925	925	925
	332,492	295,630	-	295,630	325,129	306,775	306,775	306,775
MATERIALS & SUPPLIES								
53010 General Supplies	3,245	2,820	-	2,820	3,150	3,060	3,060	3,060
53020 Office Supplies	594	1,460	-	1,460	980	1,460	1,460	1,460
53125 Natural Gas	32,690	31,500	-	31,500	23,400	36,400	36,400	36,400
53150 Janitorial Supplies	6,960	7,400	-	7,400	6,800	7,400	7,400	7,400

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>PUB. WORKS CENT. GARAGE - 13150</u>								
<u>(continued)</u>								
53210 Diesel Fuel	154,210	102,900	-	102,900	88,000	84,000	84,000	84,000
53220 Gasoline	22,478	15,870	-	15,870	10,300	13,800	13,800	13,800
53230 Oil & Lubricants	18,641	10,500	-	10,500	8,700	10,500	10,500	10,500
53240 Tires & Tubes	21,152	27,100	-	27,100	21,400	27,100	27,100	27,100
53710 Clothing	4,494	3,800	-	3,800	3,350	3,800	3,800	3,800
53730 Minor Equip & Hand Tools	4,767	8,000	-	8,000	8,150	10,300	8,000	8,000
	269,231	211,350	-	211,350	174,230	197,820	195,520	195,520
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	-	-	-	-	-	15,000	15,000	-
56600 Capital - Equipment	10,295	-	-	-	-	-	-	-
	10,295	-	-	-	-	15,000	15,000	-
TOTAL	824,710	724,112	-	724,112	703,149	741,756	739,456	724,456
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			99,446	99,446	99,446
			One day calculation			416	416	416
						154,947	154,947	154,947
Part-time - custodian for 20 hrs./wk.						18,271	18,271	18,271
Natural Gas		18,200	therms at	2.00		36,400	36,400	36,400
Diesel		42,000	gallons at	2.00		84,000	84,000	84,000
Gasoline		6,900	gallons at	2.00		13,800	13,800	13,800
TOTAL PUBLIC WORKS	4,110,190	3,794,741	88,486	3,883,227	3,519,439	3,954,691	3,923,366	3,898,766

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>GENERAL ASSISTANCE - 14100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	51,838	73,802	-	73,802	64,173	74,025	74,025	74,025
51040 Wages, Part-time	14,715	-	-	-	-	-	-	-
	66,553	73,802	-	73,802	64,173	74,025	74,025	74,025
EMPLOYEE BENEFITS								
51410 Social Security/FICA	4,198	4,656	-	4,656	3,778	4,670	4,670	4,670
51420 Medicare	982	1,089	-	1,089	883	1,092	1,092	1,092
51430 Maine PERS	3,703	6,568	-	6,568	7,167	7,032	7,032	7,032
51440 Health Benefit	20,132	21,000	-	21,000	21,000	22,500	22,500	22,500
	29,015	33,313	-	33,313	32,828	35,294	35,294	35,294
CONTRACTUAL SERVICES								
52100 Electricity	-	-	-	-	-	-	-	-
52220 R & M Building	-	-	-	-	-	-	-	-
52260 R & M Equipment	-	-	-	-	-	-	-	-
52320 Office Rental	-	-	-	-	-	-	-	-
52500 Postage	60	75	-	75	75	50	50	50
52510 Telephone	181	1,644	-	1,644	2,822	2,822	2,822	2,822
52540 Photocopies	289	200	-	200	200	200	200	200
52610 Travel	160	100	-	100	100	100	100	100
52640 Training	280	300	-	300	300	300	300	300
52670 Membership & Dues	60	60	-	60	60	60	60	60
52800 Grants	71,395	60,000	-	60,000	60,000	60,000	60,000	60,000
	72,425	62,379	-	62,379	63,557	63,532	63,532	63,532
MATERIALS & SUPPLIES								
53020 Office Supplies	573	500	-	500	500	500	500	500
53110 Heating Fuel	-	-	-	-	-	-	-	-
	573	500	-	500	500	500	500	500
TOTAL	168,566	169,994	-	169,994	161,058	173,351	173,351	173,351

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>GENERAL ASSISTANCE - 14100</u>								
(continued)								
Salaries, Full-time:								
						55,288	55,288	55,288
						32,514	32,514	32,514
						241	241	241
						(14,018)	(14,018)	(14,018)
						74,025	74,025	74,025

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	2,725	2,500	-	2,500	2,500	2,500	2,500	2,500
	2,725	2,500	-	2,500	2,500	2,500	2,500	2,500

EMPLOYEE BENEFITS

51420 Medicare	37	36	-	36	36	36	36	36
51430 Maine PERS	278	230	-	230	230	230	230	230
	315	266	-	266	266	266	266	266

PROGRAMS

55715 MCHPP	-	10,000	-	10,000	10,000	-	-	-
55000 Program	-	-	-	-	18,378	-	-	-
	-	10,000	-	10,000	28,378	-	-	-

TOTAL	3,040	12,766	-	12,766	31,144	2,766	2,766	2,766
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The Health Officer is responsible under Maine Statutes for the reporting, prevention and suppression of disease and all conditions dangerous to health. The Deputy Fire Chief serves as Health Officer and the salary budgeted here is in addition to his salary as Deputy Fire Chief. He investigates health related complaints and inspects premises of victualer's license applicants.

TOTAL HUMAN SERVICES	171,606	182,760	-	182,760	192,202	176,117	176,117	176,117
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		2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>SCHOOL DEPARTMENT - 14500</u>									
W1	Regular Instruction	14,730,159	15,676,015	-	15,676,015	15,676,015	16,370,084	16,370,084	16,215,084
W2	Special Education	4,785,717	4,927,035	-	4,927,035	4,927,035	5,087,625	5,087,625	5,087,625
W3	Career & Technical Education	777,398	785,399	-	785,399	785,399	832,627	832,627	832,627
W4	Other Instruction	590,603	727,959	-	727,959	727,959	777,449	777,449	777,449
W5	Student & Staff Support	3,153,916	3,486,944	-	3,486,944	3,486,944	3,549,883	3,549,883	3,549,883
W6	System Administration	772,675	903,920	-	903,920	903,920	945,297	945,297	945,297
W7	School Administration	1,407,203	1,484,215	-	1,484,215	1,484,215	1,564,840	1,564,840	1,564,840
W8	Transportation	1,473,355	1,892,812	-	1,892,812	1,892,812	1,902,567	1,902,567	1,902,567
W9	Facilities Maintenance	3,736,397	4,569,917	-	4,569,917	4,569,917	4,931,096	4,931,096	4,931,096
W10	Debt Service	1,822,234	1,889,240	-	1,889,240	1,889,240	1,687,512	1,687,512	1,687,512
W11	All Other	141,151	182,399	-	182,399	182,399	201,555	201,555	201,555
TOTAL		33,390,808	36,525,855	-	36,525,855	36,525,855	37,850,535	37,850,535	37,695,535

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, 2015 those payments amounted to \$2,455,000.

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, 2015 those payments were \$1,822,235.

An additional \$36,000 was transferred to a nonmajor special revenue fund to account for the Town's annual subsidy to the school cafeteria fund.

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

<u>Reconciliation:</u>	<u>2014-15 CAFR</u>
Expenditures per School:	33,390,808
Transfers to other funds	(36,000)
Recorded as Debt Service	(1,822,235)
Change in Comp. Absences	1,516
Maine PERS Teacher Plan	2,455,000
	33,989,089

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.

TOTAL EDUCATION		33,390,808	36,525,855	-	36,525,855	36,525,855	37,850,535	37,850,535	37,695,535
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	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>RECREATION ADMIN. - 15000</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	291,492	279,517	-	279,517	277,913	283,049	263,049	263,049
51040 Wages, Part-time	21,148	10,835	-	10,835	12,187	14,215	14,215	14,215
51110 Overtime	1,341	1,223	-	1,223	1,961	1,839	1,839	1,839
	313,981	291,575	-	291,575	292,061	299,103	279,103	279,103
EMPLOYEE BENEFITS								
51410 Social Security/FICA	18,517	20,220	-	20,220	16,949	18,676	18,676	18,676
51420 Medicare	4,330	4,729	-	4,729	3,964	4,368	4,368	4,368
51430 Maine PERS	21,392	26,793	-	26,793	26,690	27,064	27,064	27,064
51440 Health Benefit	67,500	70,000	-	70,000	70,000	75,000	75,000	75,000
	111,739	121,742	-	121,742	117,603	125,108	125,108	125,108
CONTRACTUAL SERVICES								
52090 Prof. Services - Other	12,495	-	-	-	-	-	-	-
52260 R & M Equipment	4,322	4,758	-	4,758	4,758	5,058	5,058	5,058
52500 Postage	1,077	1,300	-	1,300	1,091	1,300	1,300	1,300
52510 Telephone	4,339	4,500	-	4,500	4,371	4,621	4,621	4,621
52520 Advertising	108	300	-	300	300	300	300	300
52530 Printing	1,249	2,000	-	2,000	2,069	2,100	2,100	2,100
52540 Photocopies	3,127	4,000	-	4,000	3,880	4,000	4,000	4,000
52610 Travel	3,217	3,200	-	3,200	3,150	3,200	3,200	3,200
52640 Training	40	300	-	300	250	300	300	300
52661 Background Checks	152	200	-	200	100	200	200	200
52670 Membership & Dues	775	825	-	825	793	825	825	825
	30,901	21,383	-	21,383	20,762	21,904	21,904	21,904

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>RECREATION ADMIN. - 15000</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	3,411	3,500	-	3,500	3,347	3,500	3,500	3,500
53030 Computer Supplies	2,211	1,500	1,080	2,580	1,355	1,500	1,500	1,500
	5,622	5,000	1,080	6,080	4,702	5,000	5,000	5,000
TOTAL	462,243	439,700	1,080	440,780	435,128	451,115	431,115	431,115
Salaries, Full-time:								
Director						84,831	84,831	84,831
Deputy Director						68,721	68,721	68,721
Program Assistant						57,943	57,943	57,943
Recreation Admin Registrar						44,869	44,869	44,869
Financial Administrative Assistant						43,758	43,758	43,758
One day calculation						810	810	810
Additional straight time						2,117	2,117	2,117
1/2 Program Asst paid by Rec Programs						(20,000)	(40,000)	(40,000)
						283,049	263,049	263,049

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>REC - BUILDINGS & GROUNDS - 15050</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	225,358	233,912	-	233,912	221,994	224,526	224,526	224,526
51040 Wages, Part-time	102,659	125,725	-	125,725	119,439	135,984	135,984	135,984
51110 Overtime	22,554	21,970	-	21,970	18,675	23,058	23,058	23,058
	350,571	381,607	-	381,607	360,108	383,568	383,568	383,568
EMPLOYEE BENEFITS								
51410 Social Security/FICA	21,083	23,772	-	23,772	23,772	23,910	23,910	23,910
51420 Medicare	4,931	5,560	-	5,560	5,560	5,592	5,592	5,592
51430 Maine PERS	18,003	22,773	-	22,773	22,773	23,520	23,520	23,520
51440 Health Benefit	75,600	78,400	-	78,400	78,400	84,000	84,000	84,000
	119,617	130,505	-	130,505	130,505	137,022	137,022	137,022
CONTRACTUAL SERVICES								
52030 Pro. Servs. - Medical	694	2,100	-	2,100	1,209	2,000	2,000	2,000
52090 Pro. Servs. - Other	3,050	6,365	-	6,365	5,410	5,875	5,875	5,875
52100 Electricity	5,450	6,850	-	6,850	5,145	6,850	6,850	6,850
52110 Water	9,805	13,930	-	13,930	12,110	13,930	13,930	13,930
52120 Sewer	4,888	5,835	-	5,835	5,954	5,835	5,835	5,835
52130 Rubbish Removal	17,722	19,141	-	19,141	18,962	19,148	19,148	19,148
52162 Brush & Wood Disposal	1,128	1,900	-	1,900	1,570	1,900	1,900	1,900
52220 R & M Building	-	-	-	-	-	-	-	-
52230 R & M Facilities	15,929	20,740	5,855	26,595	25,000	29,890	25,890	25,890
52240 R & M Vehicle	9,090	8,975	-	8,975	9,375	10,275	10,275	10,275
52260 R & M Equipment	16,227	14,350	-	14,350	15,124	17,900	17,900	17,900
52330 Rental of Facilities	1,200	1,200	-	1,200	1,200	1,200	1,200	1,200
52360 Rental of Equipment	38	200	-	200	200	200	200	200
52510 Telephone	3,666	3,975	-	3,975	3,763	4,246	4,246	4,246
52520 Advertising	432	300	-	300	382	500	500	500
52640 Training	105	385	-	385	450	785	785	785
	89,424	106,246	5,855	112,101	105,854	120,534	116,534	116,534

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>REC - BUILDINGS & GROUNDS - 15050</u>								
(continued)								
MATERIALS & SUPPLIES								
53010 General Supplies	34,866	37,575	800	38,375	38,000	41,075	41,075	41,075
53062 Publications	-	100	-	100	100	100	100	100
53120 Propane	3,687	3,325	-	3,325	4,374	4,050	4,050	4,050
53150 Janitorial Supplies	-	-	-	-	-	-	-	-
53210 Diesel	8,040	4,778	-	4,778	6,062	4,600	4,600	4,600
53220 Gasoline	22,611	16,330	-	16,330	16,800	14,000	14,000	14,000
53520 Plants & Flowers	2,537	2,750	-	2,750	2,426	3,000	3,000	3,000
53710 Clothing	4,733	6,190	-	6,190	6,252	6,327	6,327	6,327
53730 Minor Equip & Hand Tools	5,396	6,510	-	6,510	10,646	18,225	18,225	13,325
	81,870	77,558	800	78,358	84,660	91,377	91,377	86,477
PROGRAMS								
55000 Custodial Services - Rec Bldg	(25,000)	(25,000)	-	(25,000)	(25,000)	(30,300)	(30,300)	(30,300)
55577 Public Tree Program	19,295	16,975	1,325	18,300	18,653	21,525	19,525	19,525
	(5,705)	(8,025)	1,325	(6,700)	(6,347)	(8,775)	(10,775)	(10,775)
CAPITAL OUTLAY								
56300 Capital - Facilities	-	-	-	-	-	27,900	7,900	7,900
56400 Capital - Vehicles	-	5,000	-	5,000	5,000	5,000	-	-
56600 Capital - Equipment	15,051	6,500	-	6,500	5,717	3,000	3,000	3,000
	15,051	11,500	-	11,500	10,717	35,900	10,900	10,900
TOTAL	650,828	699,391	7,980	707,371	685,497	759,626	728,626	723,726

2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 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:							
					53,606	53,606	53,606
					57,888	57,888	57,888
					112,422	112,422	112,422
					610	610	610
					224,526	224,526	224,526
Wages, Part-time:							
					18,925	18,925	18,925
					117,059	117,059	117,059
					135,984	135,984	135,984
Diesel	2,300	gallons at		2.00	4,600	4,600	4,600
Gasoline	7,000	gallons at		2.00	14,000	14,000	14,000
Propane	1,350	gallons at		3.00	4,050	4,050	4,050

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>REC NEPTUNE DR BUILDING -15250</u>								
CONTRACTUAL SERVICES								
52090 Pro Servs - Other		-	-	-	-	-	-	-
52100 Electricity	19,429	24,000	-	24,000	24,615	25,000	25,000	25,000
52110 Water	610	1,200	-	1,200	1,000	1,200	1,200	1,200
52120 Sewer	602	1,300	-	1,300	1,100	1,300	1,300	1,300
52150 Custodial Services	25,000	25,000	-	25,000	25,000	30,300	30,300	30,300
52220 R & M Building	59,278	71,871	-	71,871	66,871	71,635	71,635	71,635
	104,919	123,371	-	123,371	118,586	129,435	129,435	129,435
MATERIALS & SUPPLIES								
53125 Natural Gas	32,848	43,386	-	43,386	39,000	41,320	41,320	41,320
53150 Janitorial Supplies	5,144	4,830	-	4,830	4,896	4,830	4,830	4,830
53730 Minor Equip & Hand Tools	-	2,395	-	2,395	2,395	-	-	-
	37,992	50,611	-	50,611	46,291	46,150	46,150	46,150
CAPITAL OUTLAY								
56200 Capital - Bldg. Improvements	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
TOTAL	142,911	173,982	-	173,982	164,877	175,585	175,585	175,585
								-
Natural Gas		20,660	therms at	2.00		41,320	41,320	41,320

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 2014-15 actual amounts reflect the first full year of costs of operating the Neptune Drive building.

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>TEEN CENTER - 15300</u>								
PROGRAMS								
52800 Grants	15,000	15,000	-	15,000	15,000	20,000	16,000	16,000
	15,000	15,000	-	15,000	15,000	20,000	16,000	16,000
TOTAL	15,000	15,000	-	15,000	15,000	20,000	16,000	16,000

PEOPLE PLUS CENTER - 15310

PROGRAMS								
52220 R & M Building	674	5,000	6,000	11,000	10,000	6,000	6,000	6,000
52800 Grants	110,000	113,300	-	113,300	113,300	140,000	117,700	117,200
	110,674	118,300	6,000	124,300	123,300	146,000	123,700	123,200
TOTAL	110,674	118,300	6,000	124,300	123,300	146,000	123,700	123,200

PUBLIC LIBRARY - 15400

PROGRAMS								
52220 R & M Building	18,255	15,000	-	15,000	15,000	15,000	15,000	15,000
52800 Grants	1,270,000	1,310,000	-	1,310,000	1,310,000	1,401,765	1,362,500	1,358,500
TOTAL	1,288,255	1,325,000	-	1,325,000	1,325,000	1,416,765	1,377,500	1,373,500

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	2,669,911	2,771,373	15,060	2,786,433	2,748,802	2,969,091	2,852,526	2,843,126	-
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	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>COUNTY TAX - 16000</u>								
52900 Assessment	1,333,350	1,360,042	-	1,360,042	1,360,042	1,410,855	1,410,855	1,410,855
TOTAL COUNTY TAX	1,333,350	1,360,042	-	1,360,042	1,360,042	1,410,855	1,410,855	1,410,855
<u>PROMOTION AND DEVELOPMENT - 17000</u>								
55702 Memorial Day	-	4,500	-	4,500	4,500	4,500	4,500	4,500
55703 July 4th	-	500	-	500	-	-	-	-
55704 MCOG	30,417	30,417	-	30,417	30,417	25,399	25,399	25,399
55705 Pejepscot Historical Society	3,000	-	-	-	-	-	-	-
55708 Brunswick Downtown Association	90,000	93,000	-	93,000	93,000	100,000	100,000	100,000
55709 Five Rivers Arts Alliance	5,000	-	-	-	-	-	-	-
55711 Maine State Music Theater	-	3,500	-	3,500	3,500	3,500	3,500	3,500
55712 Growstown School	170	-	-	-	10,000	5,000	5,000	5,000
55713 Town Commons	27	-	-	-	1,000	3,300	3,300	3,300
55714 Western Maine Transportation	25,000	30,000	-	30,000	30,000	30,000	30,000	30,000
TOTAL	153,614	161,917	-	161,917	172,417	171,699	171,699	171,699
<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

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>CEMETERY CARE - 17020</u>								
55000 Program	4,856	3,000	-	3,000	6,750	7,000	7,000	7,000
TOTAL	4,856	3,000	-	3,000	6,750	7,000	7,000	7,000

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

SALARY, WAGE & BENEFITS RESERVE - 17030

51995 Salary and Wage Reserve	(159,787)	75,000	-	75,000	(100,000)	175,000	160,000	158,000
51499 Benefits Reserve	-	(32,000)	-	(32,000)	-	-	-	-
TOTAL	(159,787)	43,000	-	43,000	(100,000)	175,000	160,000	158,000
 TOTAL UNCLASSIFIED	 8,683	 217,917	 -	 217,917	 89,167	 363,699	 348,699	 346,699

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>DEBT SERVICE</u>								
2006 CIP G/O BONDS - 18020								
52710 Principal	200,000	200,000	-	200,000	200,000	200,000	200,000	200,000
52720 Interest	52,000	44,000	-	44,000	44,000	36,000	36,000	36,000
	252,000	244,000	-	244,000	244,000	236,000	236,000	236,000
2011 CIP G/O BONDS - 18030								
52710 Principal	555,000	550,000	-	550,000	550,000	270,000	270,000	270,000
Less School Portion	(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	57,050	46,000	-	46,000	46,000	36,450	36,450	36,450
Less School Portion	(7,680)	(2,560)	-	(2,560)	(2,560)	-	-	-
Less TIF Portion	(12,480)	(11,060)	-	(11,060)	(11,060)	(9,315)	(9,315)	(9,315)
	264,890	255,380	-	255,380	255,380	226,135	226,135	226,135
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	468,462	466,522	-	466,522	466,522	448,834	448,834	448,834
Less School Portion	(468,462)	(466,522)	-	(466,522)	(466,522)	(448,834)	(448,834)	(448,834)
	-	-	-	-	-	-	-	-
POLICE STATION BOND - 18040								
52710 Principal	275,000	275,000	-	275,000	275,000	275,000	275,000	275,000
52720 Interest	130,625	125,125	-	125,125	125,125	119,625	119,625	119,625
	405,625	400,125	-	400,125	400,125	394,625	394,625	394,625
TOTAL DEBT SERVICE	922,515	899,505	-	899,505	899,505	856,760	856,760	856,760
TOTAL EXPENDITURES	54,420,054	58,228,250	120,384	58,348,634	57,341,057	60,591,629	60,230,158	60,022,133

	2014-15 Actual	2015-16 Adopted	2015-16 Adjustments	2015-16 Available	2015-16 Est Expended	2016-17 Department	2016-17 Manager	2016-17 Council
<u>OTHER GENERAL FUND USES</u>								
<u>Transfers to Other Funds</u>								
59210 Special Revenue - Municipal	5,500	-	-	-	-	-	-	-
59400 Capital Projects - Municipal	903,860	1,174,236	-	1,174,236	1,174,236	1,644,828	1,379,828	1,259,828
59410 Capital Projects - Education	-	-	-	-	-	-	-	-
59620 Enterprise Funds	244,000	194,000	-	194,000	194,000	194,000	194,000	194,000
TOTAL	1,153,360	1,368,236	-	1,368,236	1,368,236	1,838,828	1,573,828	1,453,828
Special Revenue - Municipal	Indicates transfers for grants and other activities accounted for in Special Revenue Funds.							
Memorial Day fund	5,500	-	-	-	-	-	-	-
	5,500	-	-	-	-	-	-	-
Capital Projects - Municipal:	Indicates the General Fund transfers to certain Capital Projects. See Capital Budget.							
Sidewalk Program		25,000	-	25,000	25,000	50,000	35,000	35,000
Street Resurfacing Program	530,000	630,000	-	630,000	630,000	725,000	695,000	665,000
Street Reconstruction Prog		-	-	-	-	220,000	-	-
Fire Vehicle Replacement	30,000	104,040	-	104,040	104,040	106,121	106,121	91,121
Police Vehicle Replacement	106,440	109,208	-	109,208	109,208	150,000	150,000	130,000
PW Equipment Replacement	227,420	283,968	-	283,968	283,968	340,647	340,647	290,647
P&R Vehicle Replacement	10,000	22,020	-	22,020	22,020	53,060	53,060	48,060
	903,860	1,174,236	-	1,174,236	1,174,236	1,644,828	1,379,828	1,259,828
Enterprise Funds:	Represents a General Fund subsidy to the Enterprise Funds.							
Solid Waste Enterprise Fund	200,000	150,000	-	150,000	150,000	150,000	150,000	150,000
Train Station-Visitors Center	44,000	44,000	-	44,000	44,000	44,000	44,000	44,000
	244,000	194,000	-	194,000	194,000	194,000	194,000	194,000
GRAND TOTALS	55,573,414	59,596,486	120,384	59,716,870	58,709,293	62,430,457	61,803,986	61,475,961

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TOWN OF BRUNSWICK, MAINE

CAPITAL BUDGET & TAX INCREMENT FINANCING BUDGET Adopted May 26, 2016

**For the Fiscal Year
July 1, 2016 - June 30, 2017**

**Town of Brunswick, Maine
Capital Budget
Municipal Budget for July 1, 2016 - June 30, 2017**

	2014-15 Actual	2015-16 Council Approved	2015-16 Supplemental	2015-16 Final	2016-17 Manager Proposed	2016-17 Council
From General Fund Balance:						
<i>General Government</i>						
Telecommunications	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -
<i>Public Works</i>						
August 2014 flooding	200,000					
Vehicle Wash Bay Planning		-	-	-	20,000	20,000
<i>Parks & Recreation</i>						
Rec Ctr Interior Space Planning	-	-	-	-	20,000	20,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Use of Fund Balance	200,000	50,000	-	50,000	40,000	40,000
From Reserves:						
<i>Industrial Park Fund</i>						
Crosswalk Lights (Safe Routes to School)	25,000			-	-	
Telecommunications	50,000			-	-	
Recreation Boiler Building Roof	50,000			-	-	
Androscoggin Bike Path Design (Match)	20,000			-	-	
Recreation Building Roof (partial)	16,000			-	-	-
<i>Impact Fees</i>						
Pine Street Access	-	-	60,000	60,000	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Use of Reserves	161,000	-	60,000	60,000	-	-

	2014-15 Actual	2015-16 Council Approved	2015-16 Supplemental	2015-16 Final	2016-17 Manager Proposed	2016-17 Council
From Municipal Revenues:						
<i>Streets and Sidewalks</i>						
Street Resurfacing Program	530,000	630,000		630,000	695,000	665,000
Sidewalk Program	-	25,000	-	25,000	35,000	35,000
<i>Vehicle Replacement</i>						
Fire Vehicle Replacement	30,000	104,040	25,000	129,040	106,121	91,121
Police Vehicle Replacement	106,440	109,208	-	109,208	150,000	130,000
PW Equipment Replacement	227,420	283,968	26,481	310,449	340,647	290,647
P&R Vehicle Replacement	10,000	22,020	85,000	107,020	53,060	48,060
Municipal Revenues	903,860	1,174,236	136,481	1,310,717	1,379,828	1,259,828
TOTALS	1,264,860	1,224,236	196,481	1,420,717	1,419,828	1,299,828

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

Street	Location	Proposed	
		Length (l.f.)	Est Cost
Federal St	Center St to School St	460	\$ 48,000
Forest Terrace	Palmer St to Dead end	550	20,000
Greenwood Rd	Church Rd to Dead end	850	30,000
Larrabee Farm Rd	Woodside Rd to Dead End	1,800	65,000
Leeward Cove Rd	All	870	27,000
Mason St	All	750	58,000
Oak Ridge	All	1,468	66,000
Palmer St	All	2,294	85,000
Princes Point Rd	Route 24 to Buttermilk Cove	3,000	130,000
River Rd	Lamb Farm Rd to Windward Walk	2,840	110,000
Wildwood Dr	Coombs Rd to Hickory Dr	840	26,000
		15,722	\$ 665,000
		2.98	miles

Town of Brunswick, Maine
Tax Increment Financing Districts
Municipal Budget for July 1, 2016 - June 30, 2017

	2014-15	2015-16 Estimated Expenditures		2016-17 Budgeted Expenditures		
	Actual	TIF Fund	Trans to GF	TIF Fund	Trans to GF Council	Total
Downtown Development						
<i>Credit Enhancement Agreement</i>	\$ 107,814	\$ 111,591	\$ -	112,000	-	112,000
<i>Debt Service & Capital Contribution</i>						-
35 Union Street Debt Service	83,480	82,060	-	80,315	-	80,315
Station Ave Construction	135,232	155,838	-	-	-	-
<i>Downtown Master Plan</i>						-
Infrastructure	-	-	-	100,000	-	100,000
<i>Facility Operations</i>						-
Train Station/Visitors Center	-	-	-	-	44,000	44,000
<i>Economic Development</i>						-
<i>Total</i>	<u>326,526</u>	<u>349,489</u>	<u>-</u>	<u>292,315</u>	<u>44,000</u>	<u>336,315</u>
Molnlycke						
<i>Credit Enhancement Agreement</i>	92,852	107,556	-	108,000	-	108,000
<i>Road Improvements</i>	-	-	-	-	-	-
<i>Public Safety Improvements</i>	-	-	-	-	-	-
<i>Downtown TIF Projects</i>	168,703	84,563	-	-	-	-
<i>Brunswick Downtown Association</i>	-	-	-	-	100,000	100,000
<i>Professional & Admin Costs</i>	-	-	-	-	-	-
<i>Total</i>	<u>261,555</u>	<u>192,119</u>	<u>-</u>	<u>108,000</u>	<u>100,000</u>	<u>208,000</u>
Brunswick Landing & Brunswick Executive Airport						
<i>Credit Enhancement Agreement</i>	401,188	463,377	-	464,000	-	464,000
<i>Road Improvements</i>						-
Qualified road work	-	-	-	-	145,000	145,000
<i>Public Safety Improvements</i>						-
Police & Fire Vehicle Reserves	-	-	-	-	150,000	150,000
<i>Downtown TIF Projects</i>	401,188	-	-	-	-	-
<i>Brunswick Downtown Association</i>	-	-	-	-	-	-
<i>Professional & Admin Costs</i>	-	-	-	-	75,000	75,000
<i>School Construction</i>	-	-	-	-	-	-
<i>Total</i>	<u>802,376</u>	<u>463,377</u>	<u>-</u>	<u>464,000</u>	<u>370,000</u>	<u>834,000</u>
TOTAL	1,390,457	1,004,985	-	864,315	514,000	1,378,315



TOWN OF BRUNSWICK, MAINE

MUNICIPAL BUDGET 2016-17 Adopted May 26, 2016

Statistical Section

<i>Comparative Balance Sheets – Five Years (GAAP basis)</i>	<i>86</i>
<i>Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance – Five Years (GAAP basis)</i>	<i>87</i>
<i>Fund Balance of General Fund – Ten Years</i>	<i>88</i>
<i>Chart – Unassigned Fund Balance – Ten Years</i>	<i>89</i>
<i>Comparative Budgets – Ten Years</i>	<i>90</i>
<i>Chart – Comparative Tax Rates – Ten Years</i>	<i>91</i>

Town of Brunswick, Maine
Comparative Balance Sheets
For the General Fund - GAAP Basis
As of June 30,

<u>ASSETS</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Cash & Investments	20,952,423	21,193,010	20,257,711	19,500,293	19,102,967
Taxes Receivable	706,276	706,866	821,285	798,261	1,026,639
Tax Liens & Acquired Property	178,530	245,769	264,646	292,495	308,611
Accounts Receivable	595,162	623,447	974,337	718,089	949,147
Advances to Other Funds	2,685,795	495,297	450,580	-	454,080
Other	42,429	23,925	55,570	36,767	37,711
TOTAL ASSETS	25,160,615	23,288,314	22,824,129	21,345,905	21,879,155
<u>LIABILITIES</u>					
Accounts Payable	407,950	638,737	490,519	800,131	744,923
Accrued Payroll	2,783,560	2,580,995	2,661,617	2,949,180	3,113,766
Due to Other Funds	1,319,431	875,669	1,112,709	1,269,664	1,535,250
Other	232,678	256,645	260,509	261,032	301,832
TOTAL LIABILITIES	4,743,619	4,352,046	4,525,354	5,280,007	5,695,771
<u>DEFERRED INFLOWS</u>					
Deferred Property Taxes	529,804	631,311	577,813	721,220	781,503
Deferred Revenues	92,958	196,662	208,347	219,446	263,097
TOTAL DEFERRED INFLOWS	622,762	827,973	786,160	940,666	1,044,600
<u>FUND BALANCES</u>					
Non-spendable	2,720,061	519,222	506,150	36,767	491,791
Restricted	7,551,309	6,573,147	5,179,656	4,980,910	4,451,426
Assigned	1,014,339	1,987,354	1,824,835	1,619,378	1,525,233
Unassigned	8,508,525	9,028,572	10,001,974	8,488,177	8,670,334
TOTAL FUND BALANCE	19,794,234	18,108,295	17,512,615	15,125,232	15,138,784
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	25,160,615	23,288,314	22,824,129	21,345,905	21,879,155

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>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Taxes	32,014,953	33,574,965	36,629,919	38,490,317	40,582,907
Licenses, Fees & Permits	337,927	310,181	372,259	399,359	387,127
Intergovernmental	17,965,819	16,907,852	14,393,862	14,268,570	13,869,293
Charges for Service	2,425,953	1,606,492	1,582,963	1,373,629	1,349,207
Fines and Penalties	29,063	20,019	34,756	39,511	56,197
Interest on Investments	41,388	45,402	19,177	13,687	10,156
Other	583,613	569,691	744,501	731,055	736,595
TOTAL REVENUES	53,398,716	53,034,602	53,777,437	55,316,128	56,991,482
<u>EXPENDITURES</u>					
General Government	3,218,401	3,223,623	3,281,811	3,552,992	3,517,191
Public Safety	7,089,887	7,258,896	7,681,120	8,013,000	8,295,800
Public Works	3,221,383	3,040,274	3,389,760	3,690,883	4,110,190
Human Services	150,281	168,813	154,425	168,723	171,606
Education	32,012,711	30,310,885	30,599,422	32,539,288	33,989,089
Recreation & Culture	1,989,193	2,163,371	2,322,958	2,490,538	2,669,911
Debt Service	1,618,145	3,466,375	3,346,403	3,566,428	2,744,750
County Tax	1,171,049	1,187,020	1,183,264	1,249,487	1,333,350
Unclassified	120,725	296,682	281,424	36,996	8,683
TOTAL EXPENDITURES	50,591,775	51,115,939	52,240,587	55,308,335	56,840,570
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers In	383,402	202,613	956,397	704,265	1,052,000
Transfers Out	(2,672,546)	(3,873,121)	(3,088,927)	(3,324,441)	(1,189,360)
Sale of general capital assets	-	65,906	-	225,000	-
	(2,289,144)	(3,604,602)	(2,132,530)	(2,395,176)	(137,360)
EXCESS OF REVENUES AND OTHER SOURCES					
OVER/(UNDER) EXPENDITURES AND OTHER USES	517,797	(1,685,939)	(595,680)	(2,387,383)	13,552
BEGINNING FUND BALANCE	19,276,437	19,794,234	18,108,295	17,512,615	15,125,232
ENDING FUND BALANCE	19,794,234	18,108,295	17,512,615	15,125,232	15,138,784

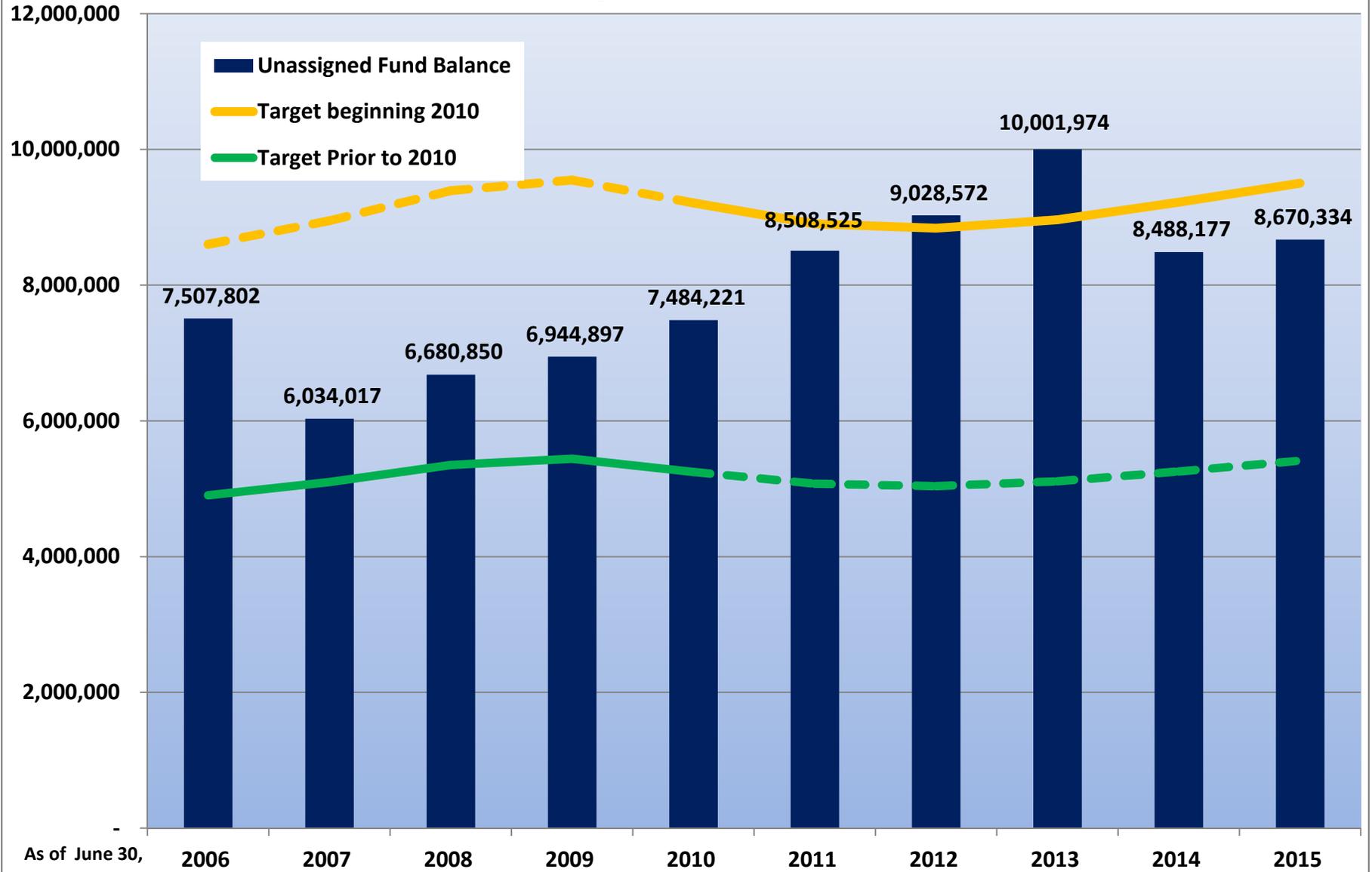
Notes: This statement is produced using generally accepted accounting principals (GAAP Basis). To reconcile the GAAP basis to the basis used for budget purposes (Budget Basis), it is necessary to subtract from the GAAP basis the amount the State of Maine contributes to the Maine Public Employees Retirement System (MEPERS) for employees enrolled in the Teacher Retirement Plan. The amounts to be subtracted from both GAAP revenues and GAAP expenditures for the fiscal years ended June 30, 2013, 2012, 2011, 2010 and 2009 are \$2,445,000, \$2,450,000, \$2,900,000, \$2,900,000 and \$3,100,000, respectively.

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

Fiscal Year Ended	<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>	<u>2015</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	\$ -	\$ 454,080
Inventories and prepaids	-	50,509	62,772	16,101	30,054	34,266	23,925	55,570	36,767	37,711
Restricted										
Education	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	4,240,381
Municipal purposes	409,516	351,058	416,890	326,784	129,721	281,669	370,351	210,670	207,738	211,045
Assigned	1,241,798	749,070	625,002	608,524	1,626,364	1,014,339	1,987,354	1,824,835	1,619,378	1,525,233
Unassigned	<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>	<u>8,670,334</u>
Total General Fund	<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>	<u>\$ 15,138,784</u>
General Fund Revenues	\$ 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	\$ 56,991,482
Unrestricted Fund Balance	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	10,195,567
As a % of Revenues	16.95%	12.63%	12.97%	13.19%	16.49%	17.83%	20.77%	21.99%	18.27%	17.89%
Unassigned Fund Balance	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	8,670,334
As a % of Revenues	14.55%	11.24%	11.86%	12.12%	13.55%	15.93%	17.02%	18.60%	15.34%	15.21%
Target Unassigned Balance	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	9,500,480
Amount Above/(Below) Target	(1,094,785)	(2,915,898)	(2,710,235)	(2,604,346)	(1,726,107)	(393,041)	187,704	1,037,275	(733,022)	(830,146)
Previous Target (prior to 2010)	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	5,414,191

To provide for unforeseen circumstances and maintain liquidity, the Town has adopted a fund balance policy. Prior to FY2010, the policy targeted the unassigned General Fund balance at 9.5% of revenues. Beginning in FY2010, the policy targets the unassigned General Fund balance at 16.67% of revenues. In accordance with the fund balance policy, when the balance falls below the target, the Town will develop a plan, implemented through the annual budgetary process, to bring the balance to the target level over a period of no more than three years.

Town of Brunswick Unassigned Fund Balance

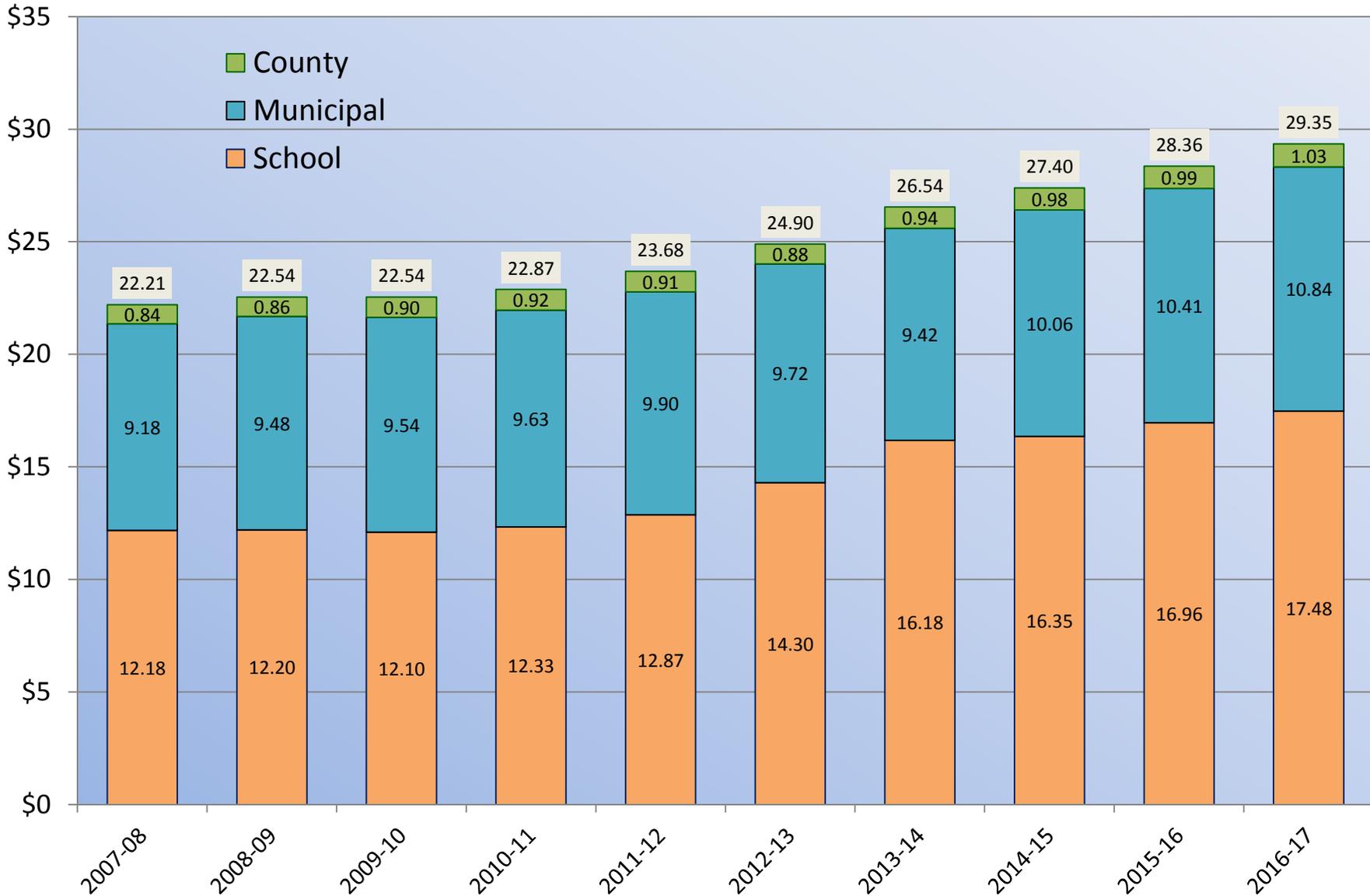


**Town of Brunswick
General Fund Budget Comparisons**

	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	Fiscal 2016-17
<u>Revenues & Other Sources</u>										
Municipal (1)	7,416,534	7,243,274	7,002,879	6,556,863	6,077,468	7,000,478	8,205,876	7,307,107	7,393,370	7,498,976
School (2)	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	13,721,765
County	0	0	0	0	0	0	0	0	0	0
	24,902,603	25,334,064	24,985,299	24,118,833	22,620,329	21,364,144	22,163,395	20,845,938	20,601,560	21,220,741
	4.16%	1.73%	-1.38%	-3.47%	-6.21%	-5.55%	3.74%	-5.94%	-1.17%	3.01%
<u>Expenditures & Other Uses</u>										
Municipal	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	22,369,571
School	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	37,695,535
County	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	1,410,855
	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	61,475,961
	3.60%	2.50%	-0.33%	-0.90%	0.20%	2.27%	5.36%	0.86%	2.58%	3.15%
<u>Net From Property Taxes</u>										
Municipal	11,496,979	12,066,150	12,217,225	12,310,076	12,897,710	13,000,760	12,580,393	13,695,499	14,317,219	14,870,595
School	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	23,973,770
County	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	1,410,855
	27,798,618	28,684,697	28,855,501	29,239,140	30,843,541	33,311,387	35,443,136	37,253,605	38,994,926	40,255,220
	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	1,374,997,238	1,371,557,760
Percent Increase	0.98%	1.66%	0.60%	-0.13%	1.88%	2.71%	-0.18%	1.81%	1.13%	-0.25%
<u>Tax Rates (per 1,000)</u>										
Municipal	9.18	9.48	9.54	9.63	9.90	9.72	9.42	10.06	10.41	10.84
School	12.18	12.20	12.10	12.33	12.87	14.30	16.18	16.35	16.96	17.48
County	0.84	0.86	0.90	0.92	0.91	0.88	0.94	0.98	0.99	1.03
	22.21	22.54	22.54	22.87	23.68	24.90	26.54	27.40	28.36	29.35
Percent Increase	2.10%	1.50%	0.00%	1.46%	3.54%	5.15%	6.59%	3.24%	3.50%	3.49%
Notes:										
(1) Includes:										
General Municipal Revenue	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	5,545,860
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	34,181	(162,008)	44,776	(223,348)	(358,445)	(571,751)	180,316	(476,026)	(170,090)	4,279
Use of Fund Balance	275,000	275,000	275,000	285,000	140,000	1,000,000	1,000,000	1,000,000	825,000	600,000
State Rev Sharing & Reserv	2,100,000	2,100,000	1,975,000	1,425,000	1,500,000	1,550,000	1,079,000	1,027,671	1,138,150	1,109,837
Other Sources and C. Unit	15,000	102,335	87,000	264,512	218,500	216,000	978,566	718,000	500,000	514,000
	7,416,534	7,243,274	7,002,879	6,556,863	6,077,468	7,000,478	8,205,876	7,307,107	7,393,370	7,498,976
(2) Includes:										
General Education Revenue	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	11,122,402
Education Balances	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	2,599,363
	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	13,721,765

Town of Brunswick Comparative Tax Rates - Ten Years

Mil rate



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