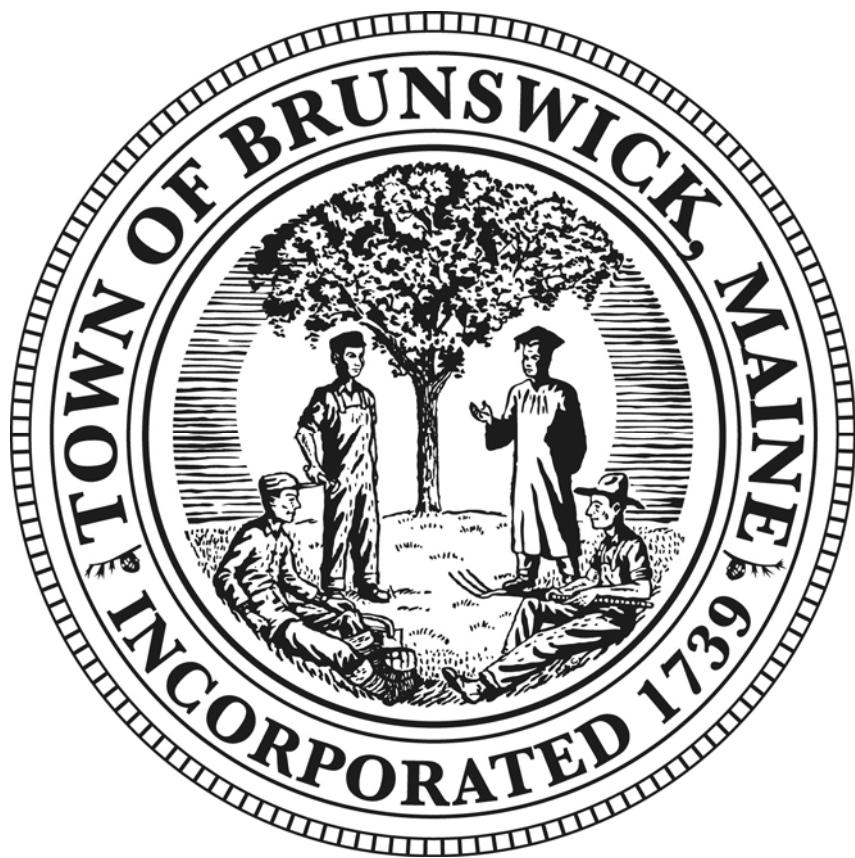


TOWN OF BRUNSWICK, MAINE



MUNICIPAL BUDGET

**Adopted
May 25, 2017**

**For the Fiscal Year
July 1, 2017 - June 30, 2018**

Town of Brunswick, Maine
Municipal Budget for July 1, 2017 - June 30, 2018
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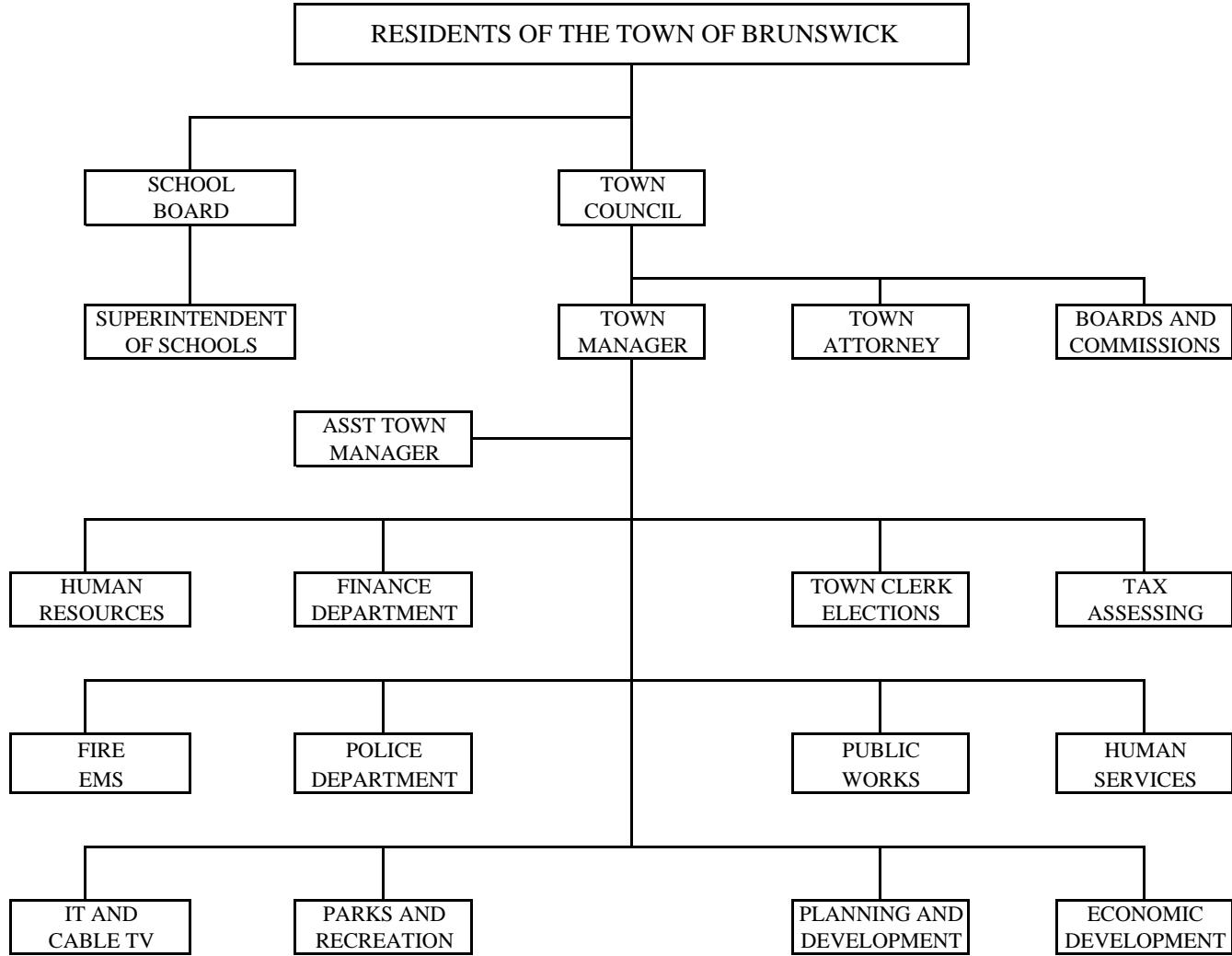
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**Town of Brunswick, Maine
Organizational Chart**



Town of Brunswick, Maine
Elected and Appointed Officials

Elected Officials

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

Appointed Officials

Town Manager	John S. Eldridge
Town Attorney	Stephen E. F. Langsdorf
Director of Finance	Julia A.C. Henze
Assessor	Cathleen M. Jamison
Town Clerk	Frances M. Smith
Director of Planning and Development	Anna M. Breinich
Fire Chief	Kenneth A. 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 2017-18

Adopted May 25, 2017

Summary Financial Information

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Town of Brunswick, Maine
Revenue, Expenditure and Tax Comparison
Municipal Budget for July 1, 2017 - June 30, 2018

Adopted 2016-17	Department 2017-18	Manager 2017-18	Council 2017-18	Council Increase (Decrease)	Council Increase (Decrease)
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Revenues & Other Sources

Municipal (1)	7,174,897	7,560,857	7,568,746	7,750,500	575,603	8.02%
School (2)	13,721,765	12,660,447	12,660,447	12,660,447	(1,061,318)	(7.73%)
County	0	0	0	0	0	0.00%
	20,896,662	20,221,304	20,229,193	20,410,947	(485,715)	(2.32%)

Expenditures & Other Uses

Municipal	22,369,571	24,060,423	23,554,071	23,429,716	1,060,145	4.74%
School	37,695,536	37,978,469	37,978,469	37,478,469	(217,067)	(0.58%)
County	1,410,855	1,517,700	1,517,700	1,517,700	106,845	7.57%
	61,475,962	63,556,592	63,050,240	62,425,885	949,923	1.55%

Net From Property Taxes

Municipal	15,194,674	16,499,566	15,985,325	15,679,216	484,542	3.19%
School	23,973,771	25,318,022	25,318,022	24,818,022	844,251	3.52%
County	1,410,855	1,517,700	1,517,700	1,517,700	106,845	7.57%
	40,579,300	43,335,288	42,821,047	42,014,938	1,435,638	3.54%

Tax Rate Valuation	1,382,599,632	1,389,842,470	1,389,842,470	1,389,842,470	7,242,838	0.52%
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					Impact on Tax Rate	
Municipal	10.99	11.87	11.50	11.28	0.29	2.64%
School	17.34	18.22	18.22	17.86	0.52	3.00%
County	1.02	1.09	1.09	1.09	0.07	6.86%
	29.35	31.18	30.81	30.23	0.88	3.00%

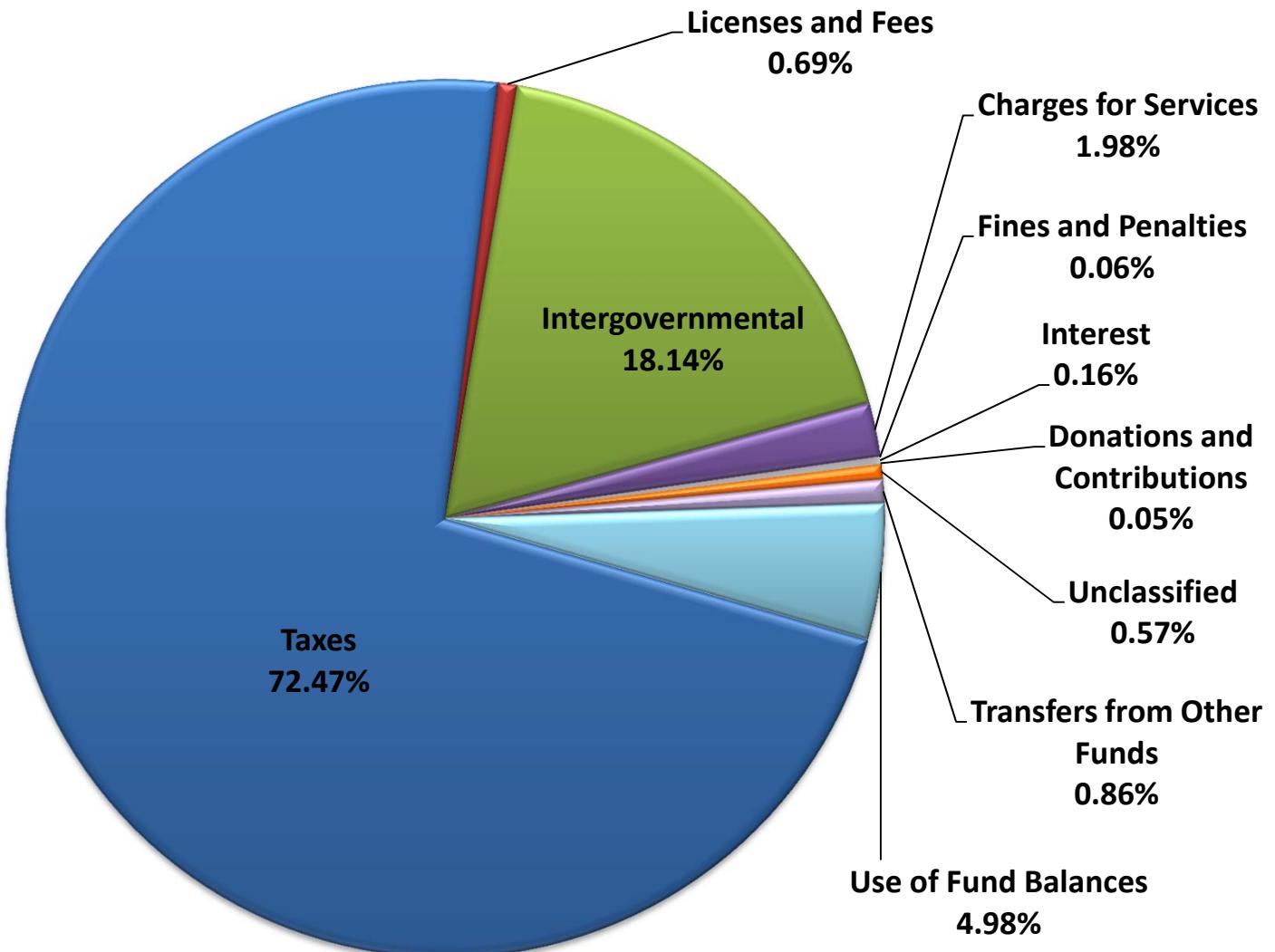
	Adopted 2016-17	Department 2017-18	Manager 2017-18	Council 2017-18	Council Increase (Decrease)	Council Increase (Decrease)
<u>Property Tax Revenue Calculation</u>						
Taxable Valuation (Net of Homestead & BETE)	1,338,343,200	1,330,136,220	1,330,136,220	1,330,136,220	(8,206,980)	(0.61%)
Tax Rate per (1,000)	29.35	31.18	30.81	30.23	0.88	3.00%
Property Tax Commitment	39,280,373	41,473,647	40,981,497	40,210,018	929,645	2.37%
<u>Homestead Reimbursement Calculation</u>						
Homestead Exempt Value	45,691,400	60,330,000	60,330,000	60,330,000	14,638,600	32.04%
Homestead Reimbursement %	50.00%	62.50%	62.50%	62.50%	0	25.00%
Homestead Reimbursement	670,521	1,175,681	1,161,730	1,139,860	469,339	70.00%
<u>BETE Reimbursement</u>						
BETE Value	40,393,800	44,000,000	44,000,000	44,000,000	3,606,200	8.93%
BETE Reimbursement %	50.00%	50.00%	50.00%	50.00%	0	0.00%
BETE Reimbursement	592,779	685,960	677,820	665,060	72,281	12.19%
Total From Property Taxes	40,543,673	43,335,288	42,821,047	42,014,938	1,471,265	3.63%
Notes:						
(1) Includes:						
General Municipal Revenues	5,545,860	5,758,708	5,758,708	5,834,708	288,848	5.21%
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%
Other Adjustments	(319,800)	(6,701)	1,188	6,942	326,742	(102.17%)
Use of Fund Balance	600,000	400,000	400,000	500,000	(100,000)	(16.67%)
State Revenue Sharing & Balance	1,109,837	1,138,850	1,138,850	1,138,850	29,013	2.61%
Other Sources	514,000	545,000	545,000	545,000	31,000	6.03%
	7,174,897	7,560,857	7,568,746	7,750,500	575,603	8.02%
(2) Includes:						
General Education Revenues	11,122,402	10,049,083	10,049,083	10,049,083	(1,073,319)	(9.65%)
Education Balances	2,599,363	2,611,364	2,611,364	2,611,364	12,001	0.46%
	13,721,765	12,660,447	12,660,447	12,660,447	(1,061,318)	(7.73%)

In the event that the Town of Brunswick School Department receives more state education subsidy than the amount included in its budget, the School Board is authorized, without holding a special budget meeting and budget validation referendum, to use the additional state subsidy for the following: \$400,000 to increase expenditures for school purposes in cost center categories approved by the School Board, and \$200,000 to decrease the local cost share expectation, as defined in Title 20-A, section 15671-A(1)(B), for local property taxpayers for funding public education.

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

	2011	2012	2013	2014	2015	2016	2017	2018
Revenues								
Property Taxes	28,740,792	30,210,096	32,464,636	35,348,452	36,502,579	38,815,832	40,304,499	41,746,880
Other Taxes	2,659,000	2,779,000	2,924,000	3,048,000	3,103,000	2,893,500	2,993,000	3,518,900
Licenses, Fees & Permits	255,857	329,352	281,367	302,512	323,512	360,350	387,090	442,635
Intergovernmental - Municipal	1,675,000	1,716,500	1,751,788	1,356,264	1,272,071	1,363,554	1,402,237	1,409,050
Intergovernmental - Education	13,248,542	12,534,761	10,482,354	10,871,108	9,946,831	9,826,081	10,976,063	9,914,745
Charges for Service - Municipal	1,570,872	980,861	1,097,524	1,179,368	1,185,600	1,160,960	1,162,960	1,121,773
Charges for Service - Education	638,928	433,600	220,812	166,411	137,000	102,000	83,339	71,338
Fines & Penalties	28,400	22,800	16,150	28,500	28,750	41,800	40,060	39,500
Interest on Investments	100,000	100,000	100,000	50,000	40,000	20,000	60,000	120,000
Donations & Contributions	125,000	140,000	140,000	115,000	109,000	109,000	30,000	30,000
Other	391,070	308,400	394,900	342,350	346,200	341,300	323,350	354,700
Total	49,433,461	49,555,370	49,873,531	52,807,965	52,994,543	55,034,377	57,762,598	58,769,521
Other Sources								
Sale of Assets	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	545,000
Use of Balances - Municipal	285,000	190,000	1,100,000	1,020,000	1,050,000	875,000	600,000	500,000
Use of Balances - Educational	3,500,000	3,500,000	3,486,000	2,800,000	3,337,000	3,187,109	2,599,363	2,611,364
Total	3,924,512	3,908,500	4,802,000	4,798,566	5,105,000	4,562,109	3,713,363	3,656,364
Total Revenues and Other Sources	53,357,973	53,463,870	54,675,531	57,606,531	58,099,543	59,596,486	61,475,961	62,425,885
Expenditures								
General Government	3,387,375	3,273,446	3,408,627	3,542,300	3,606,148	3,753,660	3,892,591	4,000,751
Public Safety	7,260,540	7,644,182	8,055,290	8,220,743	8,506,606	8,722,397	8,901,684	9,231,933
Public Works	3,284,817	3,416,619	3,622,322	3,688,244	3,756,201	3,794,741	3,898,766	4,027,323
Human Services	149,226	151,549	169,439	172,850	166,373	182,760	176,117	180,774
Education	33,319,985	33,301,672	33,491,029	35,570,775	35,763,587	36,525,855	37,695,535	37,478,469
Recreation & Culture	2,035,623	2,191,333	2,358,992	2,561,001	2,709,986	2,771,373	2,843,126	3,012,905
Debt Service	284,000	558,643	542,010	923,898	922,515	899,505	856,760	873,286
County Tax	1,171,049	1,187,020	1,183,264	1,249,487	1,333,350	1,360,042	1,410,855	1,517,700
Unclassified	201,358	194,758	209,558	241,258	186,917	217,917	346,699	415,041
Total	51,093,973	51,919,222	53,040,531	56,170,556	56,951,683	58,228,250	60,022,133	60,738,182
Other Uses								
Transfer Out to Special Revenue	195,000	-	-	-	-	-	-	-
Transfer Out to Capital Projects	1,864,000	1,339,648	1,385,000	1,195,975	903,860	1,174,236	1,259,828	1,462,703
Transfers Out to Enterprise	205,000	205,000	250,000	240,000	244,000	194,000	194,000	225,000
Total	2,264,000	1,544,648	1,635,000	1,435,975	1,147,860	1,368,236	1,453,828	1,687,703
Total Expenditures and Other Uses	53,357,973	53,463,870	54,675,531	57,606,531	58,099,543	59,596,486	61,475,961	62,425,885

**Town of Brunswick
2017-18 Budget
Revenues by Source**



Town of Brunswick, Maine
Revenue Budget - Summary

	2015-16	2016-17	2016-17	2016-17	2016-17	2017-18	2017-18	2017-18	Council
	Actual	Budget	Adjustments	Adjusted	Estimated	Department	Manager	Council	Increase/ (Decrease)
<u>Taxes</u>									
Real and personal property	39,036,339	39,984,500	-	39,984,500	40,141,236	43,053,587	42,547,235	41,746,880	1,762,380
Interest on delinquent taxes	94,035	80,000	-	80,000	85,445	81,000	81,000	81,000	1,000
Tax lien costs	16,251	15,000	-	15,000	15,548	15,000	15,000	15,000	-
Payment in lieu of taxes	213,886	225,000	-	225,000	250,000	230,000	230,000	230,000	5,000
Auto Excise Tax	3,141,600	2,965,000	-	2,965,000	3,250,000	3,100,000	3,100,000	3,140,000	175,000
Watercraft Excise Tax	26,464	25,000	-	25,000	25,000	25,000	25,000	25,000	-
Aircraft Excise Tax	2,835	3,000	-	3,000	2,900	2,900	2,900	2,900	(100)
	42,531,410	43,297,500	-	43,297,500	43,770,129	46,507,487	46,001,135	45,240,780	1,943,280
<u>Licenses and Fees</u>									
Finance department	19,322	15,000	-	15,000	19,000	19,000	19,000	21,000	6,000
Codes enforcement	236,983	202,000	-	202,000	223,000	218,000	218,000	218,000	16,000
Town clerk	138,295	136,265	-	136,265	134,515	154,935	154,935	154,935	18,670
Planning & development	22,268	25,000	-	25,000	30,000	25,000	25,000	25,000	-
Fire department	1,125	2,000	-	2,000	2,000	2,000	2,000	2,000	-
Police department	720	825	-	825	550	700	700	700	(125)
Public works	20,018	6,000	-	6,000	10,000	12,000	12,000	21,000	15,000
	438,731	387,090	-	387,090	419,065	431,635	431,635	442,635	55,545
<u>Intergovernmental</u>									
State Revenue Sharing	1,163,162	1,109,837	-	1,109,837	1,109,837	1,138,850	1,138,850	1,138,850	29,013
Public Safety	12,399	15,000	-	15,000	3,143	-	-	-	(15,000)
Public Works	199,148	199,000	-	199,000	199,388	199,000	199,000	199,000	-
Other Municipal	83,356	78,400	-	78,400	66,165	71,200	71,200	71,200	(7,200)
Education Subsidy	10,327,499	10,976,063	-	10,976,063	10,976,063	9,914,745	9,914,745	9,914,745	(1,061,318)
	11,785,564	12,378,300	-	12,378,300	12,354,596	11,323,795	11,323,795	11,323,795	(1,054,505)

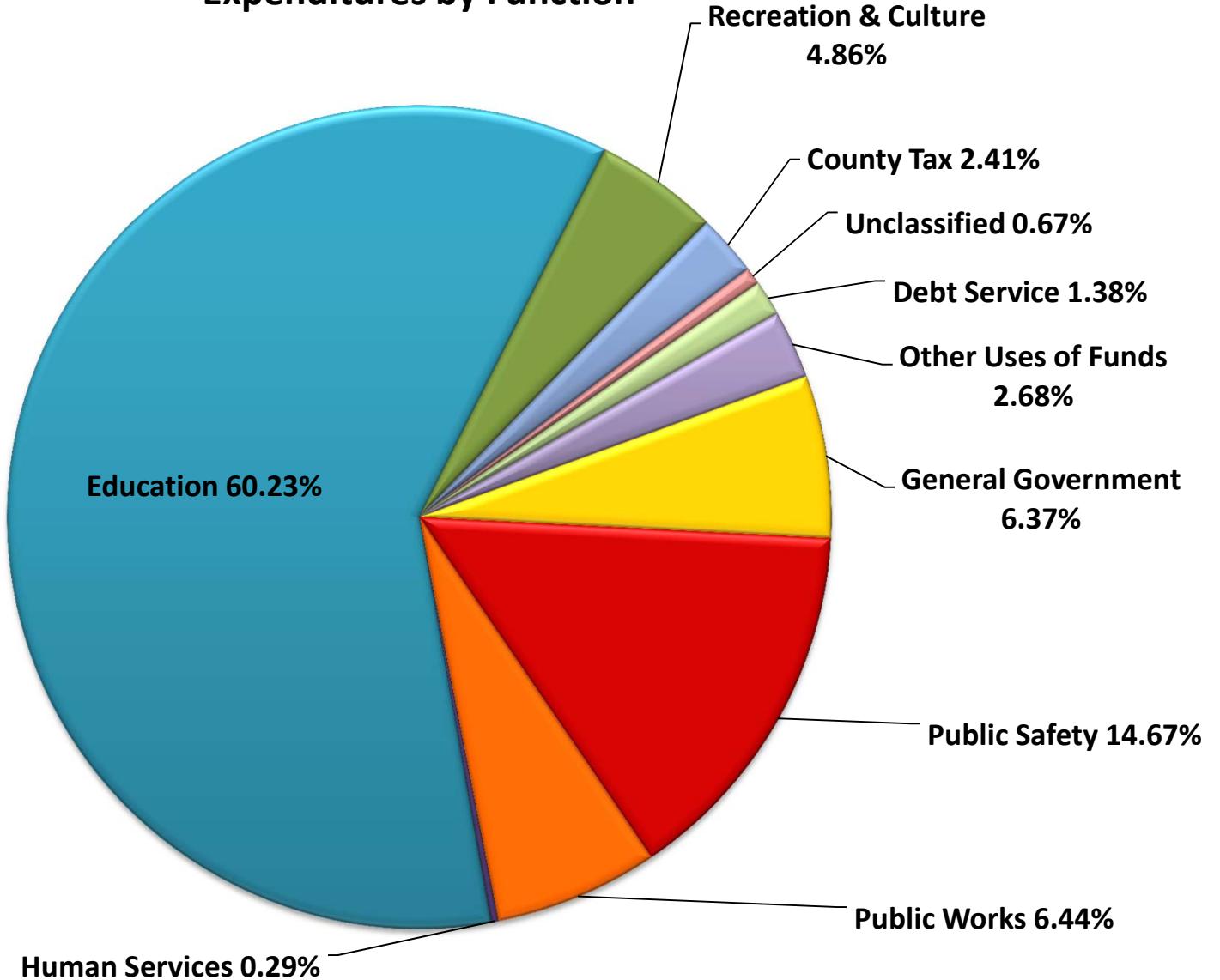
**Town of Brunswick, Maine
Revenue Budget - Summary**

	2015-16 Actual	2016-17 Budget	2016-17 Adjustments	2016-17 Adjusted	2016-17 Estimated	2017-18 Department	2017-18 Manager	2017-18 Council	Council Increase/ (Decrease)
<u>Charges for Services</u>									
Auto registration	51,464	50,000	-	50,000	50,000	50,000	50,000	50,000	-
Boat, ATV, snowmobile registration	1,676	1,500	-	1,500	1,500	1,500	1,500	1,500	-
Property Rental	2,590	2,200	-	2,200	2,650	2,700	2,700	2,700	500
Emergency medical services	953,895	850,000	-	850,000	850,000	850,000	850,000	850,000	-
Fire department	11,653	1,000	-	1,000	2,000	2,500	2,500	2,500	1,500
Police department	98,668	94,500	-	94,500	93,000	97,000	97,000	97,000	2,500
Dispatch services	143,760	143,760	-	143,760	143,760	148,073	148,073	148,073	4,313
Recycling	15,744	20,000	-	20,000	15,000	15,000	15,000	15,000	(5,000)
Education - tuition, transportation	173,074	83,339	-	83,339	83,339	71,338	71,338	71,338	(12,001)
	1,452,524	1,246,299	-	1,246,299	1,241,249	1,238,111	1,238,111	1,238,111	(8,188)
<u>Fines and Penalties</u>									
Town clerk	7,335	8,250	-	8,250	7,650	7,150	7,150	7,150	(1,100)
Fire department	405	1,000	-	1,000	500	1,000	1,000	1,000	-
Police department	35,395	30,810	-	30,810	31,650	31,350	31,350	31,350	540
	43,135	40,060	-	40,060	39,800	39,500	39,500	39,500	(560)
<u>Interest</u>									
Interest earned	37,482	60,000	-	60,000	100,000	100,000	100,000	100,000	40,000
	37,482	60,000	-	60,000	100,000	100,000	100,000	100,000	40,000
<u>Donations and Contributions</u>									
From BDC	94,000	30,000	-	30,000	30,000	30,000	30,000	30,000	-
From MRRA - for MCOG dues	15,209	-	-	-	-	-	-	-	-
	109,209	30,000	-	30,000	30,000	30,000	30,000	30,000	-

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

	2015-16 Actual	2016-17 Budget	2016-17 Adjustments	2016-17 Adjusted	2016-17 Estimated	2017-18 Department	2017-18 Manager	2017-18 Council	Council Increase/ (Decrease)	
<u>Unclassified</u>										
Cable TV franchise fees	267,336	245,000	-	245,000	275,000	250,000	250,000	275,000	30,000	
Municipal miscellaneous	35,349	15,350	-	15,350	9,750	16,700	16,700	16,700	1,350	
Education miscellaneous	80,816	63,000	-	63,000	63,000	63,000	63,000	63,000	-	
Other	20,851	-	-	-	31,305	-	-	-	-	
	404,352	323,350		323,350	379,055	329,700	329,700	354,700	31,350	
<u>Other Sources</u>										
Sale of assets	5,700	-	-	-	37,103	-	-	-	-	
Transfers from other funds	620,942	514,000	-	514,000	514,000	545,000	545,000	545,000	31,000	
	626,642	514,000		514,000	551,103	545,000	545,000	545,000	31,000	
<u>Use of Fund Balances</u>										
Unassigned Fund Balance	-	600,000	80,000	680,000	-	400,000	400,000	500,000	(100,000)	
Encumbrances	-	-	96,320	96,320	-	-	-	-	-	
Restricted Fund Balances - Education	-	2,599,363	-	2,599,363	-	2,611,364	2,611,364	2,611,364	12,001	
	-	3,199,363		176,320	3,375,683		3,011,364	3,011,364	3,111,364	(87,999)
Total Revenues, Other Sources and Use of Fund Balances	57,429,049	61,475,962	176,320	61,652,282	58,884,997	63,556,592	63,050,240	62,425,885	949,923	

**Town of Brunswick
2017-18 Budget
Expenditures by Function**



Town of Brunswick, Maine
Expenditure Budget - Summary

	2015-16 Expended	2016-17 Budget	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council	Council Increase/ (Decrease)
<u>General Government</u>									
Administration	567,487	606,061	-	606,061	622,019	650,664	650,664	645,664	39,603
Finance	675,948	733,405	-	733,405	719,611	748,318	751,160	751,160	17,755
Technology Services	319,254	371,032	31,375	402,407	401,951	390,498	387,624	387,624	16,592
Municipal Officers	80,691	90,665	-	90,665	86,149	85,915	85,915	85,915	(4,750)
Municipal Building 85 Union	213,226	212,281	3,914	216,195	211,355	222,912	222,299	219,299	7,018
Risk Management	481,110	529,827	-	529,827	482,220	481,470	481,470	481,470	(48,357)
Cable TV	55,487	67,269	2,279	69,548	63,187	73,289	72,889	72,889	5,620
Assessing	281,005	315,863	-	315,863	299,073	318,195	309,815	309,815	(6,048)
Town Clerk & Elections	310,979	347,453	140	347,593	350,176	348,848	349,666	349,666	2,213
Planning	453,250	498,664	5,493	504,157	511,433	528,451	530,443	530,443	31,779
Economic Development	109,659	120,071	-	120,071	120,897	176,806	176,806	166,806	46,735
	3,548,096	3,892,591	43,201	3,935,792	3,868,071	4,025,366	4,018,751	4,000,751	108,160
<u>Public Safety</u>									
Fire Department	3,127,012	3,238,027	2,264	3,240,291	3,282,669	3,420,139	3,379,224	3,368,224	130,197
Central Fire Station	40,501	41,258	5,275	46,533	51,640	46,500	41,300	41,300	42
Emerson Fire Station	54,083	51,200	-	51,200	49,750	83,525	56,525	56,525	5,325
Police Department	3,632,458	3,745,376	-	3,745,376	3,627,969	3,967,400	3,895,024	3,890,604	145,228
Emergency Services Dispatch	763,090	817,420	700	818,120	774,630	837,231	837,231	837,231	19,811
Police Station Building	81,640	104,892	-	104,892	93,143	112,231	111,155	110,105	5,213
Marine Resources	-	189,911	-	189,911	181,764	209,144	203,344	203,344	13,433
Streetlights	210,026	215,000	-	215,000	217,000	221,000	221,000	221,000	6,000
Traffic Signals	15,955	31,600	-	31,600	31,600	31,600	31,600	31,600	-
Fire Suppression (Hydrants)	446,919	465,000	-	465,000	450,000	470,000	470,000	470,000	5,000
Emergency Management	1,280	2,000	-	2,000	1,500	2,000	2,000	2,000	-
	8,372,964	8,901,684	8,239	8,909,923	8,761,665	9,400,770	9,248,403	9,231,933	330,249

Town of Brunswick, Maine
Expenditure Budget - Summary

	2015-16	2016-17	2016-17	2016-17	2016-17	2017-18	2017-18	2017-18	Council
	Expended	Budget	Adjustments	Available	Est Expended	Department	Manager	Council	Increase/ (Decrease)
<u>Public Works</u>									
Administration	430,125	492,640	-	492,640	495,049	578,013	578,697	578,697	86,057
General Maintenance	1,438,771	1,720,179	-	1,720,179	1,711,035	1,794,036	1,790,036	1,759,636	39,457
Refuse Collection & Disposal	657,319	629,847	-	629,847	637,677	650,343	650,343	650,343	20,496
Recycling	295,470	331,644	-	331,644	331,404	335,548	335,548	335,548	3,904
Central Garage	736,824	724,456	-	724,456	667,310	917,225	704,334	703,099	(21,357)
	3,558,509	3,898,766	-	3,898,766	3,842,475	4,275,165	4,058,958	4,027,323	128,557
<u>Human Services</u>									
General Assistance	145,914	173,351	-	173,351	160,339	177,938	178,008	178,008	4,657
Health & Social Services	30,492	2,766	-	2,766	2,766	2,766	2,766	2,766	-
	176,406	176,117	-	176,117	163,105	180,704	180,774	180,774	4,657
<u>Education</u>									
School Department	34,017,280	37,695,536	-	37,695,536	37,695,536	37,978,469	37,978,469	37,478,469	(217,067)
	34,017,280	37,695,536	-	37,695,536	37,695,536	37,978,469	37,978,469	37,478,469	(217,067)
<u>Recreation & Culture</u>									
Recreation Administration	439,102	431,115	1,080	432,195	429,603	436,753	437,193	437,193	6,078
Buildings & Grounds Maintenance	646,052	723,726	48,695	772,421	757,375	911,720	831,300	795,050	71,324
Recreation Building	108,426	175,585	35,105	210,690	211,475	214,927	206,177	193,177	17,592
Teen Center	15,000	16,000	-	16,000	16,000	20,000	17,000	17,000	1,000
People Plus Center	119,300	123,200	-	123,200	125,200	146,000	129,060	129,060	5,860
Curtis Memorial Library	1,322,299	1,373,500	-	1,373,500	1,370,500	1,473,988	1,441,425	1,441,425	67,925
	2,650,179	2,843,126	84,880	2,928,006	2,910,153	3,203,388	3,062,155	3,012,905	169,779

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

	2015-16 Expended	2016-17 Budget	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council	Council Increase/ (Decrease)
County Tax	1,360,042	1,410,855	-	1,410,855	1,410,855	1,517,700	1,517,700	1,517,700	106,845
	1,360,042	1,410,855		1,410,855	1,410,855	1,517,700	1,517,700	1,517,700	106,845
<u>Unclassified</u>									
Promotion & Development	162,545	171,699	-	171,699	171,648	240,541	240,541	240,541	68,842
Additional School Assistance	10,000	10,000	-	10,000	10,000	10,000	10,000	10,000	-
Cemetery Care	8,250	7,000	-	7,000	8,620	7,000	7,000	7,000	-
Contingency Reserve	(151,713)	158,000	-	158,000	158,000	156,500	166,500	157,500	(500)
	29,082	346,699		346,699	348,268	414,041	424,041	415,041	68,342
<u>Debt Service</u>									
Principal & Interest Payments	899,505	856,760	-	856,760	858,760	873,286	873,286	873,286	16,526
	899,505	856,760		856,760	858,760	873,286	873,286	873,286	16,526
Total Expenditures	54,612,063	60,022,134	136,320	60,158,454	59,858,888	61,868,889	61,362,537	60,738,182	716,048
<u>Other Uses of Funds</u>									
To Other Funds - Special Revenue	4,500	-	-	-	-	-	-	-	-
To Other Funds - Capital	1,439,351	1,259,828	40,000	1,299,828	1,299,828	1,462,703	1,462,703	1,462,703	202,875
To Other Funds - Enterprise	194,000	194,000	-	194,000	194,000	225,000	225,000	225,000	31,000
Total Other Uses	1,637,851	1,453,828	40,000	1,493,828	1,493,828	1,687,703	1,687,703	1,687,703	233,875
TOTAL EXPENDITURES & OTHER USES	56,249,914	61,475,962	176,320	61,652,282	61,352,716	63,556,592	63,050,240	62,425,885	949,923

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

	2015-16 Expended	2016-17 Budget	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council	Council Increase/ (Decrease)
TOTAL EXPENDITURES & OTHER USES									
	56,249,914	61,475,962	176,320	61,652,282	61,352,716	63,556,592	63,050,240	62,425,885	949,923
Revenues & Other Sources	17,229,548	20,381,625	176,320	20,557,945	17,633,924	19,364,155	19,364,155	19,540,155	(841,470)
Net Before SRS	39,020,366	41,094,337	-	41,094,337	43,718,792	44,192,437	43,686,085	42,885,730	1,791,393
State Revenue Sharing	1,163,162	1,109,837	-	1,109,837	1,109,837	1,138,850	1,138,850	1,138,850	29,013
NET REQUIRED FROM PROPERTY TAXES									
		39,984,500				43,053,587	42,547,235	41,746,880	1,762,380
Plus Allowances:									
Deferred Property Taxes	200,000				200,000	200,000	200,000	200,000	-
Tax Abatements	75,000				75,000	75,000	75,000	75,000	-
Supplemental Taxes	-				-	-	-	-	-
Other	319,800				6,701	(1,188)	(6,942)	(326,742)	
TOTAL FROM PROPERTY TAXES									
		40,579,300				43,335,288	42,821,047	42,014,938	1,435,638
TAXABLE VALUATION	1,338,343,200				1,330,136,220	1,330,136,220	1,330,136,220	1,330,136,220	(8,206,980)
Plus State Share Homestead	22,845,700				37,706,250	37,706,250	37,706,250	37,706,250	14,860,550
Plus State Share BETE	21,410,732				22,000,000	22,000,000	22,000,000	22,000,000	589,268
TAX RATE VALUATION	1,382,599,632				1,389,842,470	1,389,842,470	1,389,842,470	1,389,842,470	7,242,838
TAX RATE	29.35					31.18 (estimated)	30.81 (estimated)	30.23 (estimated)	0.88
						6.24%	4.97%	3.00%	

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

	2015-16 Expended	2016-17 Budget	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council	Council Increase/ (Decrease)
REIMBURSEMENT CALCULATIONS									
Homestead Reimbursement Calculation									
Homestead Exempt Value		45,691,400				60,330,000	60,330,000	60,330,000	14,638,600
Homestead Reimbursement %			50.00%			62.50%	62.50%	62.50%	12.50%
Homestead Reimbursement			670,521			1,175,681	1,161,730	1,139,860	469,339
BETE Reimbursement Calculation									
BETE Exempt Value		40,393,800				44,000,000	44,000,000	44,000,000	3,606,200
BETE Reimbursement %			50.00%			50.00%	50.00%	50.00%	0.00%
BETE Reimbursement			628,405			685,960	677,820	665,060	36,655
Property Tax Commitment	39,280,374				41,473,648	40,981,497	40,210,018	929,644	

The Homestead Reimbursement and the BETE Reimbursement estimates are based on the current law. The Governor's proposed budget would make changes to these programs.

In the event that the Town of Brunswick School Department receives more state education subsidy than the amount included in its budget, the School Board is authorized, without holding a special budget meeting and budget validation referendum, to use the additional state subsidy for the following: \$400,000 to increase expenditures for school purposes in cost center categories approved by the School Board, and \$200,000 to decrease the local cost share expectation, as defined in Title 20-A, section 15671-A(1)(B), for local property taxpayers for funding public education.



TOWN OF BRUNSWICK, MAINE

MUNICIPAL BUDGET 2017-18

Adopted May 25, 2017

Detailed Financial Information

Revenue Budget Detail – by category/department **18**

Expenditure Budget Detail – by department **24**

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

		2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Adjusted	2016-17 Estimated	2017-18 Department	2017-18 Manager	2017-18 Council
<u>Taxes</u>									
111191-41110	Auto Excise Tax	3,141,600	2,965,000	-	2,965,000	3,250,000	3,100,000	3,100,000	3,140,000
111191-41111	Watercraft Excise Tax	26,464	25,000	-	25,000	25,000	25,000	25,000	25,000
111191-41112	Aircraft Excise Tax	2,835	3,000	-	3,000	2,900	2,900	2,900	2,900
111190-41105	Interest on Taxes	75,625	65,000	-	65,000	68,000	65,000	65,000	65,000
111190-41106	Tax Lien Costs	16,251	15,000	-	15,000	15,548	15,000	15,000	15,000
111190-41107	Tax Lien Interest	18,410	15,000	-	15,000	17,445	16,000	16,000	16,000
111190-41109	Payments In Lieu Of Taxes (PILOT)	213,886	225,000	-	225,000	250,000	230,000	230,000	230,000
		3,495,071	3,313,000	-	3,313,000	3,628,893	3,453,900	3,453,900	3,493,900
<u>Intergovernmental</u>									
131190-43102	State Tax Exemptions	50,173	42,000	-	42,000	45,000	45,000	45,000	45,000
131132-43103	Highway Grant Fund	199,148	199,000	-	199,000	199,388	199,000	199,000	199,000
131192-43106	Snowmobile Receipts	1,543	1,400	-	1,400	1,165	1,200	1,200	1,200
131142-43104	Gen. Asst. Reimbursement	31,640	35,000	-	35,000	20,000	25,000	25,000	25,000
		282,504	277,400	-	277,400	265,553	270,200	270,200	270,200
<u>Administration</u>									
141211-44121	Property Rental	1,200	1,200	-	1,200	1,200	1,200	1,200	1,200
191011-49000	Miscellaneous	790	-	-	-	-	-	-	-
		1,990	1,200	-	1,200	1,200	1,200	1,200	1,200
<u>Finance Department</u>									
121111-42207	Passport Fees	13,775	11,000	-	11,000	14,000	14,000	14,000	15,000
121111-42208	Postage Fees	132	-	-	-	-	-	-	-
121111-42209	Passport Photos	5,415	4,000	-	4,000	5,000	5,000	5,000	6,000
141111-44110	Auto Registration Fees	51,464	50,000	-	50,000	50,000	50,000	50,000	50,000
141111-44111	Boat, ATV, Snowmobile Regs.	1,676	1,500	-	1,500	1,500	1,500	1,500	1,500
191111-49000	Miscellaneous	27,386	4,000	-	4,000	2,000	2,500	2,500	2,500
		99,848	70,500	-	70,500	72,500	73,000	73,000	75,000

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

		2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Adjusted	2016-17 Estimated	2017-18 Department	2017-18 Manager	2017-18 Council
<u>Codes Enforcement</u>									
121411-42100	Building Permits	159,288	145,000	-	145,000	165,000	160,000	160,000	160,000
121411-42101	Electrical Permits	47,777	34,000	-	34,000	35,000	35,000	35,000	35,000
121411-42102	Plumbing Permits	29,618	23,000	-	23,000	23,000	23,000	23,000	23,000
121411-42103	Zoning Board Fees	300	-	-	-	-	-	-	-
		236,983	202,000	-	202,000	223,000	218,000	218,000	218,000
<u>Town Clerk</u>									
121611-42200	Hunting & Fishing Licenses	1,046	1,200	-	1,200	1,000	1,000	1,000	1,000
121611-42201	Dog Licenses	2,765	2,550	-	2,550	2,550	2,550	2,550	2,550
121611-42202	Vital Statistics	51,564	48,000	-	48,000	48,000	48,000	48,000	48,000
121611-42203	General Licenses	25,916	20,770	-	20,770	20,770	27,290	27,290	27,290
121611-42204	Victualer Licenses	16,144	19,425	-	19,425	18,425	19,850	19,850	19,850
121611-42205	Shellfish Licenses	18,400	17,950	-	17,950	17,400	29,875	29,875	29,875
121611-42206	Neutered/Spayed Dog License	4,940	4,670	-	4,670	4,670	4,670	4,670	4,670
121611-42208	Postage Fees	120	-	-	-	-	-	-	-
121611-42210	Mooring Fees	17,400	21,700	-	21,700	21,700	21,700	21,700	21,700
151621-45103	Unlicensed Dogs	6,700	6,000	-	6,000	6,000	6,000	6,000	6,000
151611-45108	General License Late Penalty	35	175	-	175	175	175	175	175
151611-45109	Mooring Fee Late Penalty	350	1,250	-	1,250	1,250	750	750	750
151611-45110	Victualers License Late Penalty	250	225	-	225	225	225	225	225
1516121-45111	Shellfish License Late Penalty	-	600	-	600	-	-	-	-
191611-49000	Miscellaneous	1,879	1,350	-	1,350	1,350	1,500	1,500	1,500
		147,509	145,865	-	145,865	143,515	163,585	163,585	163,585
<u>Planning Department</u>									
121911-42300	Planning Fees	22,268	25,000	-	25,000	30,000	25,000	25,000	25,000
191911-49000	Miscellaneous	1,446	1,000	-	1,000	350	200	200	200
		23,714	26,000	-	26,000	30,350	25,200	25,200	25,200

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

		2015-16	2016-17	2016-17	2016-17	2016-17	2017-18	2017-18	2017-18
		Actual	Adopted	Adjustments	Adjusted	Estimated	Department	Manager	Council
<u>Fire Department</u>									
122121-42400	Fire Code Permits	1,125	2,000	-	2,000	2,000	2,000	2,000	2,000
142121-44155	Ambulance Service Fees	953,895	850,000	-	850,000	850,000	850,000	850,000	850,000
142121-44166	Special Detail, Fire	11,653	1,000	-	1,000	2,000	2,500	2,500	2,500
152121-45104	Fire False Alarms	5	1,000	-	1,000	500	1,000	1,000	1,000
152121-45107	Fire Code Violation Fines	400	-	-	-	-	-	-	-
131122-43505	Emergency Mgmt Planning Grant	12,399	15,000	-	15,000	3,143	-	-	-
192121-49000	Miscellaneous	199	1,000	-	1,000	800	1,000	1,000	1,000
		979,676	870,000	-	870,000	858,443	856,500	856,500	856,500
<u>Police Department</u>									
122221-42500	Concealed Weapons Permits	470	400	-	400	400	400	400	400
122221-42501	Parking Permit Fee	250	425	-	425	150	300	300	300
142221-44161	Witness Fees	3,184	1,000	-	1,000	1,000	1,000	1,000	1,000
142221-44162	Police Reports	4,095	4,500	-	4,500	3,000	3,500	3,500	3,500
142221-44163	School Resource Officer	86,000	86,000	-	86,000	86,000	89,500	89,500	89,500
142221-44165	Special Details	5,389	3,000	-	3,000	3,000	3,000	3,000	3,000
142221-44167	Dispatch Services Fees	143,760	143,760	-	143,760	143,760	148,073	148,073	148,073
152221-45100	Ordinance Fines	1,204	600	-	600	750	800	800	800
152221-45101	Parking Violations	33,639	30,000	-	30,000	30,000	30,000	30,000	30,000
152221-45102	Leash Law Receipts	200	200	-	200	475	500	500	500
152221-45105	False Alarm Fines	15	10	-	10	50	50	50	50
152221-45106	Restitution	337	-	-	-	375	-	-	-
192221-49000	Miscellaneous	1,589	6,000	-	6,000	2,500	10,000	10,000	10,000
		280,132	275,895	-	275,895	271,460	287,123	287,123	287,123

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

		2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Adjusted	2016-17 Estimated	2017-18 Department	2017-18 Manager	2017-18 Council
<u>Public Works Department</u>									
123131-42600	Opening Permits	20,018	6,000	-	6,000	10,000	12,000	12,000	21,000
143431-44175	Solid Waste Recycling	15,744	20,000	-	20,000	15,000	15,000	15,000	15,000
193131-49000	Miscellaneous	2,038	2,000	-	2,000	1,000	1,500	1,500	1,500
		37,800	28,000	-	28,000	26,000	28,500	28,500	37,500
<u>General Assistance</u>									
194141-49103	General Assistance Recovery	4,673	-	-	-	159	-	-	-
		4,673	-	-	-	159	-	-	-
<u>Parks and Recreation</u>									
145051-44121	Rental of Property	1,390	1,000	-	1,000	1,450	1,500	1,500	1,500
195051-49000	Recreation Misc.	22	-	-	-	1,750	-	-	-
		1,412	1,000	-	1,000	3,200	1,500	1,500	1,500
<u>Unclassified</u>									
191192-49100	CATV Fees	267,336	245,000	-	245,000	275,000	250,000	250,000	275,000
161193-46100	Interest on General Funds	37,482	60,000	-	60,000	100,000	100,000	100,000	100,000
191111-49101	Workers Comp. Dividend	-	-	-	-	14,751	-	-	-
191111-49106	Workers Comp. Proceeds	6,073	-	-	-	6,469	-	-	-
191111-49104	Prop & Casualty Dividend	10,052	-	-	-	9,926	-	-	-
191111-49105	Postage & Handling	53	-	-	-	-	-	-	-
171952-47000	From BDC	94,000	30,000	-	30,000	30,000	30,000	30,000	30,000
171952-47001	From MRRA - for MCOG dues	15,209	-	-	-	-	-	-	-
		430,205	335,000	-	335,000	436,146	380,000	380,000	405,000
TOTAL MUNICIPAL REVENUE		6,021,517	5,545,860	-	5,545,860	5,960,419	5,758,708	5,758,708	5,834,708

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

		2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Adjusted	2016-17 Estimated	2017-18 Department	2017-18 Manager	2017-18 Council
<u>Education Revenues</u>									
134546-43120	State School Subsidy	10,327,499	10,976,063	-	10,976,063	10,976,063	9,914,745	9,914,745	9,914,745
144545-44100	Tuition, etc.	173,074	83,339	-	83,339	83,339	71,338	71,338	71,338
194545-49000	Miscellaneous	80,816	63,000	-	63,000	63,000	63,000	63,000	63,000
	TOTAL EDUCATION REVENUE	10,581,389	11,122,402	-	11,122,402	11,122,402	10,049,083	10,049,083	10,049,083
	TOTAL REVENUES	16,602,906	16,668,262	-	16,668,262	17,082,821	15,807,791	15,807,791	15,883,791
<u>Other Sources</u>									
191194-49150	Sale of General Assets	-	-	-	-	36,603	-	-	-
192294-49153	Sale of Vehicles - Police	-	-	-	-	500	-	-	-
192194-49151	Sale of Vehicles - Fire	5,700	-	-	-	-	-	-	-
199980-48099	From Other Funds	120,942	-	-	-	-	-	-	-
199980-48100	Special Revenue (TIF) Funds	-	514,000	-	514,000	514,000	545,000	545,000	545,000
199980-48100	Other Road Reconstruction Fund	500,000	-	-	-	-	-	-	-
	TOTAL OTHER SOURCES	626,642	514,000	-	514,000	551,103	545,000	545,000	545,000

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

		2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Adjusted	2016-17 Estimated	2017-18 Department	2017-18 Manager	2017-18 Council
<u>Use of General Fund Balances</u>									
181100-48000	Unassigned Fund Balance	-	600,000	80,000	680,000	-	400,000	400,000	500,000
181100-48000	Encumbrances	-	-	96,320	96,320	-	-	-	-
184500-48004	Restricted Fund Balance - Education	-	2,599,363	-	2,599,363	-	2,611,364	2,611,364	2,611,364
TOTAL USE OF BALANCES		-	3,199,363	176,320	3,375,683	-	3,011,364	3,011,364	3,111,364
TOTAL REVS. O.S. & BALS.		17,229,548	20,381,625	176,320	20,557,945	17,633,924	19,364,155	19,364,155	19,540,155
<u>State Revenue Sharing</u>									
131192-43101	Revenue Sharing	1,163,162	1,109,837	-	1,109,837	1,109,837	1,138,850	1,138,850	1,138,850
<u>Property Taxes</u>									
111190-41101	Property Taxes	39,051,135	40,579,300	-	40,579,300	40,416,236	43,335,288	42,821,047	42,014,938
111190-41103	Decrease/(Increase) in Deferred Tax	45,122	(200,000)	-	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
111190-41104	Tax Abatements	(59,918)	(75,000)	-	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)
111190-41199	Other	-	(319,800)	-	(319,800)	-	(6,701)	1,188	6,942
Subtotal		39,036,339	39,984,500	-	39,984,500	40,141,236	43,053,587	42,547,235	41,746,880
TOTAL		57,429,049	61,475,962	176,320	61,652,282	58,884,997	63,556,592	63,050,240	62,425,885

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

	2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council
<u>ADMINISTRATION - 11000</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	284,686	318,526	-	318,526	318,483	325,478	325,478	325,478
51110 Overtime	38	-	-	-	305	-	-	-
	284,724	318,526	-	318,526	318,788	325,478	325,478	325,478
EMPLOYEE BENEFITS								
51410 Social Security/FICA	18,190	21,046	-	21,046	20,936	21,831	21,831	21,831
51420 Medicare	4,309	4,922	-	4,922	4,896	5,105	5,105	5,105
51430 Maine PERS	20,879	21,902	-	21,902	21,872	22,462	22,462	22,462
51440 Health Benefit	56,000	60,000	-	60,000	60,000	62,400	62,400	62,400
51490 Deferred Compensation	14,081	13,925	-	13,925	18,892	19,378	19,378	19,378
	113,459	121,795	-	121,795	126,596	131,176	131,176	131,176
CONTRACTUAL SERVICES								
52021 Legal Services-Discretionary	102,068	89,200	-	89,200	92,000	94,300	94,300	94,300
52022 Legal Services-Cases	29,284	35,000	-	35,000	30,000	40,000	40,000	40,000
52030 Pro Servs - Medical	2,708	3,750	-	3,750	2,800	3,750	3,750	3,750
52090 Pro Servs - Other	7,337	9,000	-	9,000	20,000	20,000	20,000	15,000
52500 Postage	250	300	-	300	250	300	300	300
52510 Telephone	1,535	1,740	-	1,740	1,500	1,560	1,560	1,560
52520 Advertising	2,799	2,700	-	2,700	2,800	2,800	2,800	2,800
52530 Printing	476	500	-	500	2,250	4,700	4,700	4,700
52540 Photocopies	1,115	1,560	-	1,560	1,500	1,560	1,560	1,560
52610 Travel	280	400	-	400	385	400	400	400
52640 Training	667	3,000	-	3,000	2,500	4,000	4,000	4,000
52660 Personnel Testing	591	750	-	750	500	750	750	750
52661 Background Checks	1,177	1,000	-	1,000	1,000	1,000	1,000	1,000
52670 Membership & Dues	1,020	1,995	-	1,995	1,300	1,995	1,995	1,995
	151,307	150,895	-	150,895	158,785	177,115	177,115	172,115

2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council
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ADMINISTRATION - 11000

(continued)

MATERIALS & SUPPLIES

53020 Office Supplies	4,921	1,590	-	1,590	2,500	1,600	1,600	1,600
	4,921	1,590	-	1,590	2,500	1,600	1,600	1,600

PROGRAMS

51460 Life Insurance (Retirees)	9,031	8,640	-	8,640	10,500	10,680	10,680	10,680
51465 Medical/Dep Care	3,838	4,315	-	4,315	4,250	4,315	4,315	4,315
55105 Personnel Board	207	300	-	300	600	300	300	300
	13,076	13,255	-	13,255	15,350	15,295	15,295	15,295

TOTAL	567,487	606,061	-	606,061	622,019	650,664	650,664	645,664
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This account funds general administrative and human resources costs of the Town.

Salaries, Full-time:

Town Manager	112,000	112,000	112,000
Assistant Town Manager	91,251	91,251	91,251
Administrative Assistant	54,159	54,159	54,159
Human Resources Manager	67,185	67,185	67,185
One day calculation	883	883	883
	325,478	325,478	325,478

	2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council
FINANCE DEPARTMENT - 11100								
PERSONNEL SERVICES								
51010 Salaries, Full-time	421,903	433,535	-	433,535	438,471	444,588	446,867	446,867
51040 Wages, Part-time	33	2,000	-	2,000	700	5,000	5,000	5,000
51110 Overtime	1,019	1,000	-	1,000	950	3,000	3,000	3,000
	422,955	436,535	-	436,535	440,121	452,588	454,867	454,867
EMPLOYEE BENEFITS								
51410 Social Security/FICA	26,127	28,090	-	28,090	27,557	29,122	29,266	29,266
51420 Medicare	6,110	6,570	-	6,570	6,445	6,811	6,844	6,844
51430 Maine PERS	32,358	35,580	-	35,580	34,035	33,734	34,078	34,078
51440 Health Benefit	110,282	120,000	-	120,000	120,000	124,800	124,800	124,800
51490 Deferred Compensation	3,613	3,600	-	3,600	4,789	5,651	5,693	5,693
	178,490	193,840	-	193,840	192,826	200,118	200,681	200,681
CONTRACTUAL SERVICES								
52015 Banking Services	3,461	25,000	-	25,000	17,912	7,000	7,000	7,000
52090 Pro Servs - Other	3,036	1,780	-	1,780	4,680	6,780	6,780	6,780
52260 R & M Equipment	4,062	4,034	-	4,034	4,221	4,400	4,400	4,400
52360 Equipment Rental	1,184	1,155	-	1,155	1,271	1,271	1,271	1,271
52500 Postage	19,001	19,963	-	19,963	19,453	19,543	19,543	19,543
52510 Telephone	1,282	1,200	-	1,200	1,030	1,400	1,400	1,400
52530 Printing	13,095	15,258	-	15,258	11,412	15,428	15,428	15,428
52540 Photocopies	3,649	4,620	-	4,620	3,306	4,620	4,620	4,620
52610 Travel	401	1,000	-	1,000	440	1,000	1,000	1,000
52640 Training	5,287	7,750	-	7,750	4,020	9,750	9,750	9,750
52670 Membership & Dues	764	1,240	-	1,240	745	745	745	745
52870 Licenses	4,027	3,500	-	3,500	3,673	4,100	4,100	4,100
52871 Filing Fees	-	500	-	500	-	500	500	500
52880 Registry of Deeds	9,751	9,880	-	9,880	9,628	9,880	9,880	9,880
	69,000	96,880	-	96,880	81,791	86,417	86,417	86,417

	2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council
FINANCE DEPARTMENT - 11100								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	1,997	2,500	-	2,500	1,823	2,500	2,500	2,500
53030 Computer Supplies	2,005	1,520	-	1,520	1,130	2,620	2,620	2,620
53062 Publications	1,501	2,130	-	2,130	1,920	4,075	4,075	4,075
	5,503	6,150	-	6,150	4,873	9,195	9,195	9,195
TOTAL	675,948	733,405	-	733,405	719,611	748,318	751,160	751,160

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

Salaries, Full-time:

Finance Director	91,388	91,388	91,388
Deputy Director	70,221	70,221	70,221
Accounting Asst.	57,584	58,301	58,301
Accounting Asst.	57,584	58,301	58,301
Office Manager - Tax	59,708	59,708	59,708
Assistant Tax Collector	42,808	43,371	43,371
Assistant Tax Collector	35,833	35,907	35,907
Assistant Tax Collector	34,013	34,289	34,289
One day calculation	1,223	1,227	1,227
From Enterprise Fund	(5,774)	(5,846)	(5,846)
	444,588	446,867	446,867

	2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council
TECHNOLOGY SERVICES - 11150								
PERSONNEL SERVICES								
51010 Salaries, Full-time	60,146	62,383	-	62,383	62,369	64,879	64,879	64,879
	60,146	62,383	-	62,383	62,369	64,879	64,879	64,879
EMPLOYEE BENEFITS								
51410 Social Security/FICA	3,479	3,890	-	3,890	3,867	4,045	4,045	4,045
51420 Medicare	814	910	-	910	904	946	946	946
51430 Maine PERS	5,365	5,926	-	5,926	5,863	6,228	6,228	6,228
51440 Health Benefit	14,000	15,000	-	15,000	15,000	15,600	15,600	15,600
	23,658	25,726	-	25,726	25,634	26,819	26,819	26,819
CONTRACTUAL SERVICES								
52070 Computer Services	81,243	84,188	-	84,188	84,188	84,188	84,188	84,188
52139 Computer Disposal	-	300	-	300	300	300	300	300
52260 R&M Equipment	5,643	6,000	-	6,000	6,000	6,000	6,000	6,000
52510 Telephone	360	360	-	360	360	360	360	360
52516 Internet Services	37,512	32,482	-	32,482	32,482	32,643	32,643	32,643
52530 Printing	-	-	-	-	-	88	88	88
52540 Photocopies	-	-	-	-	-	70	70	70
52610 Travel	7	500	-	500	150	500	500	500
52640 Training	187	2,200	-	2,200	2,200	2,200	2,200	2,200
52670 Membership/Dues	-	400	-	400	400	400	400	400
52870 Licenses	83,705	94,243	5,816	100,059	100,059	101,580	101,580	101,580
	208,657	220,673	5,816	226,489	226,139	228,329	228,329	228,329

2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council
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TECHNOLOGY SERVICES - 11150

(continued)

MATERIALS & SUPPLIES

53020 Office Supplies	102	350	-	350	350	3,224	350	350
53030 Computer Supplies	23,783	27,400	-	27,400	27,400	27,350	27,350	27,350
	23,885	27,750	-	27,750	27,750	30,574	27,700	27,700

CAPITAL

56600 Capital Equipment	2,908	34,500	25,559	60,059	60,059	39,897	39,897	39,897
	2,908	34,500	25,559	60,059	60,059	39,897	39,897	39,897

TOTAL

319,254 **371,032** **31,375** **402,407** **401,951** **390,498** **387,624** **387,624**

This account funds general information technology costs of the Town. Computer Services funds the outsourcing of a significant portion of the Town's IT administration and monitoring.

Salaries Full-time:

IT/Cable Manager	64,700	64,700	64,700
One day calculation	179	179	179
	64,879	64,879	64,879

	2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 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	35,000	41,000	-	41,000	39,000	36,000	36,000	36,000
52090 Pro Servs - Other	-	1,750	-	1,750	1,000	1,500	1,500	1,500
52520 Advertising	3,471	2,500	-	2,500	3,000	3,000	3,000	3,000
52540 Photocopies	1,950	2,500	-	2,500	2,000	2,500	2,500	2,500
52640 Training	-	1,000	-	1,000	500	1,000	1,000	1,000
52670 Membership & Dues	19,790	20,000	-	20,000	19,984	20,500	20,500	20,500
	60,211	68,750	-	68,750	65,484	64,500	64,500	64,500
MATERIALS & SUPPLIES								
53010 General Supplies	565	2,000	-	2,000	750	1,500	1,500	1,500
	565	2,000	-	2,000	750	1,500	1,500	1,500
TOTAL	80,691	90,665	-	90,665	86,149	85,915	85,915	85,915

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.

	2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council
TOWN HALL 85 UNION ST - 11210								
PERSONNEL SERVICES								
51010 Salaries, Full-time	48,366	47,990	-	47,990	48,200	47,990	48,580	48,580
51040 Wages, Part-time	-	-	-	-	-	1,000	1,000	1,000
51110 Overtime	8,577	6,000	-	6,000	3,000	6,000	5,000	5,000
	56,943	53,990	-	53,990	51,200	54,990	54,580	54,580
EMPLOYEE BENEFITS								
51410 Social Security/FICA	3,455	3,432	-	3,432	3,143	3,432	3,468	3,468
51420 Medicare	808	803	-	803	735	803	811	811
51430 Maine PERS	5,354	5,224	-	5,224	4,879	5,183	5,336	5,336
51440 Health Benefit	14,000	15,000	-	15,000	15,000	15,600	15,600	15,600
	23,617	24,459	-	24,459	23,757	25,018	25,215	25,215
CONTRACTUAL SERVICES								
52090 Professional Services	13,224	11,168	-	11,168	10,750	11,168	11,168	11,168
52100 Electricity	75,128	72,000	-	72,000	75,000	77,000	77,000	77,000
52110 Water	2,052	2,050	-	2,050	1,980	2,050	2,050	2,050
52120 Sewer	649	750	-	750	720	750	750	750
52130 Rubbish Disposal	1,641	1,625	-	1,625	1,598	1,650	1,650	1,650
52150 Custodial Services	1,936	5,475	3,714	9,189	6,100	5,200	5,200	5,200
52220 R & M Building	20,596	23,528	-	23,528	24,000	27,900	27,900	24,900
52260 R & M Equipment	5,176	3,000	200	3,200	2,800	3,000	3,000	3,000
52360 Equipment Rental	-	400	-	400	250	350	350	350
52510 Telephone	2,672	2,700	-	2,700	2,900	3,000	3,000	3,000
52530 Printing	-	-	-	-	-	50	50	50
52540 Photocopies	-	-	-	-	-	50	50	50
52610 Travel	1,194	1,200	-	1,200	850	1,000	1,000	1,000
52640 Training	-	250	-	250	-	250	250	250
	124,268	124,146	3,914	128,060	126,948	133,418	133,418	130,418

2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council
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TOWN HALL 85 UNION ST - 11210

(continued)

MATERIALS & SUPPLIES

53010 General Supplies	1,517	1,800	-	1,800	2,200	2,000	2,000	2,000
53125 Natural Gas	1,091	2,400	-	2,400	1,300	2,000	1,600	1,600
53150 Janitorial Supplies	2,976	2,986	-	2,986	2,800	2,986	2,986	2,986
53710 Clothing	-	500	-	500	500	500	500	500
53730 Minor Equip/Hand Tools	2,814	2,000	-	2,000	2,650	2,000	2,000	2,000
	8,398	9,686	-	9,686	9,450	9,486	9,086	9,086

TOTAL	213,226	212,281	3,914	216,195	211,355	222,912	222,299	219,299
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Salaries Full-time:

Facilities Foreman		47,861	48,450	48,450
One day calculation		129	130	130
		47,990	48,580	48,580

Natural Gas	800	therms	2.50	2,000	
			2.00		1,600

	2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council
<u>RISK MANAGEMENT - 11230</u>								
PERSONNEL SERVICES								
51510 Unemployment Compensation	2,745	20,000	-	20,000	12,000	20,000	20,000	20,000
51520 Worker's Compensation	306,934	323,500	-	323,500	297,854	275,000	275,000	275,000
	309,679	343,500	-	343,500	309,854	295,000	295,000	295,000
CONTRACTUAL SERVICES								
52410 Comp General Liability	28,176	30,000	-	30,000	26,363	30,000	30,000	30,000
52420 Property Insurance	17,585	18,500	-	18,500	16,453	17,276	17,276	17,276
52421 Electronic Data Process	2,180	2,290	-	2,290	2,047	2,149	2,149	2,149
52423 Boiler & Machinery	3,362	3,530	-	3,530	3,196	3,356	3,356	3,356
52425 Fine Arts	280	300	-	300	280	300	300	300
52430 Vehicle	52,848	55,500	-	55,500	55,561	58,339	58,339	58,339
52435 Mobile Equip & Inland Marine	11,764	13,000	-	13,000	11,779	12,368	12,368	12,368
52440 Pub Official Liability	15,494	16,000	-	16,000	12,264	15,000	15,000	15,000
52452 Ambulance Malpractice	2,607	2,607	-	2,607	2,607	2,607	2,607	2,607
52454 Police Prof Liability	20,304	21,000	-	21,000	20,351	21,369	21,369	21,369
52460 Firefighter Accident	680	1,200	-	1,200	680	1,000	1,000	1,000
52475 Crime Coverage	2,065	2,100	-	2,100	2,065	2,100	2,100	2,100
52480 Library Insurance	17,532	18,300	-	18,300	17,720	18,606	18,606	18,606
52498 Miscellaneous	-	2,000	-	2,000	1,000	2,000	2,000	2,000
	174,877	186,327	-	186,327	172,366	186,470	186,470	186,470
PROGRAMS								
55000 Program	(3,446)	-	-	-	-	-	-	-
	(3,446)	-	-	-	-	-	-	-
TOTAL	481,110	529,827	-	529,827	482,220	481,470	481,470	481,470

2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 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.

	2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council
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EMPLOYEE BENEFITS - 11240

PERSONNEL SERVICES

51410 FICA	384,755	433,292	-	433,292	405,523	449,265	448,021	448,021
51420 Medicare	117,599	131,473	-	131,473	123,332	135,697	135,418	135,418
51430 Maine PERS	759,392	821,505	-	821,505	790,805	909,962	908,254	908,254
51440 Health Benefit	2,077,268	2,240,250	-	2,240,250	2,240,250	2,361,060	2,345,460	2,345,460
51460 Life Insurance	9,031	8,640	-	8,640	10,500	10,680	10,680	10,680
51465 Medical/Dep Care	3,838	4,315	-	4,315	4,250	4,315	4,315	4,315
51490 Deferred Compensation	70,250	72,829	-	72,829	76,532	77,499	78,051	78,051
	3,422,133	3,712,304	-	3,712,304	3,651,192	3,948,478	3,930,199	3,930,199
<i>Distributed to Departments</i>	(3,422,133)	(3,712,304)	-	(3,712,304)	(3,651,192)	(3,948,478)	(3,930,199)	(3,930,199)

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.

2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 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. Firefighters and Police 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 12.2% and 15.7% for police officers. For all other employees the rate is 9.6%.

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, 2018. 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 2017-18 is \$15,600.

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.

	2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council
CABLE TV - 11250								
PERSONNEL SERVICES								
51010 Salaries, Full-time	29,970	31,345	-	31,345	31,342	32,598	32,598	32,598
51040 Wages, Part-time	761	4,000	-	4,000	700	4,000	4,000	4,000
51110 Overtime	25	-	-	-	-	-	-	-
	30,756	35,345	-	35,345	32,042	36,598	36,598	36,598
EMPLOYEE BENEFITS								
51410 Social Security/FICA	1,792	2,191	-	2,191	1,976	2,269	2,269	2,269
51420 Medicare	419	513	-	513	462	531	531	531
51430 Maine PERS	2,686	2,978	-	2,978	2,977	3,130	3,130	3,130
51440 Health Benefit	14,000	15,000	-	15,000	15,000	15,600	15,600	15,600
	18,897	20,682	-	20,682	20,415	21,530	21,530	21,530
CONTRACTUAL SERVICES								
52260 R & M Equipment	835	2,400	2,279	4,679	4,738	4,200	4,200	4,200
52510 Telephone	1,052	1,400	-	1,400	650	750	750	750
52530 Printing	-	-	-	-	-	68	68	68
52540 Photocopies	-	-	-	-	-	53	53	53
52610 Travel	36	500	-	500	100	500	100	100
52640 Training	70	1,700	-	1,700	-	1,700	1,700	1,700
52670 Membership & Dues	-	300	-	300	300	300	300	300
52870 Licenses	2,892	3,692	-	3,692	3,692	4,547	4,547	4,547
	4,885	9,992	2,279	12,271	9,480	12,118	11,718	11,718
MATERIALS & SUPPLIES								
53010 General Supplies	551	750	-	750	750	2,543	2,543	2,543
53730 Minor Equipment	398	500	-	500	500	500	500	500
	949	1,250	-	1,250	1,250	3,043	3,043	3,043
TOTAL	55,487	67,269	2,279	69,548	63,187	73,289	72,889	72,889
Wages, Full-time One Day Calculation								
35 Hours/week								
32,513								
85								
32,598								
32,598								

	2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council
<u>ASSESSING - 11300</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	183,701	190,539	-	190,539	190,539	190,539	191,920	191,920
51040 Wages, Part-time	-	2,000	-	2,000	-	2,000	2,000	2,000
51110 Overtime	73	2,225	-	2,225	500	2,225	2,225	2,225
	183,774	194,764	-	194,764	191,039	194,764	196,145	196,145
EMPLOYEE BENEFITS								
51410 Social Security/FICA	11,095	12,400	-	12,400	11,844	12,408	12,494	12,494
51420 Medicare	2,595	2,900	-	2,900	2,770	2,902	2,922	2,922
51430 Maine PERS	16,393	18,313	-	18,313	18,108	18,505	18,638	18,638
51440 Health Benefit	42,000	45,000	-	45,000	45,000	46,800	46,800	46,800
	72,083	78,613	-	78,613	77,722	80,615	80,854	80,854
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	3,092	11,600	-	11,600	7,000	11,625	1,625	1,625
52500 Postage	1,606	2,200	-	2,200	2,000	2,300	2,300	2,300
52510 Telephone	921	1,200	-	1,200	950	1,080	1,080	1,080
52530 Printing	1,287	1,825	-	1,825	1,500	2,045	2,045	2,045
52540 Photocopies	1,015	1,200	-	1,200	1,200	1,500	1,500	1,500
52610 Travel	3,642	4,746	-	4,746	3,700	4,746	4,746	4,746
52640 Training	753	3,940	-	3,940	800	3,740	3,740	3,740
52670 Membership & Dues	640	660	-	660	640	660	660	660
52870 Licenses	7,176	7,635	-	7,635	7,387	8,620	8,620	8,620
52880 Registry of Deeds	1,810	3,500	-	3,500	2,000	2,500	2,500	2,500
	21,942	38,506	-	38,506	27,177	38,816	28,816	28,816

	2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council
<u>ASSESSING - 11300</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	1,946	2,400	-	2,400	2,000	2,400	2,400	2,400
53030 Computer Supplies	646	900	-	900	500	900	900	900
53062 Publications	614	680	-	680	635	700	700	700
	3,206	3,980	-	3,980	3,135	4,000	4,000	4,000
TOTAL	281,005	315,863	-	315,863	299,073	318,195	309,815	309,815

This budget finances the assessing function of municipal government.

A five person Board of Assessment Review hears appeals from the decision of the Assessor.

Salaries, Full-time:								
Assessor					84,831	84,831	84,831	84,831
Asst. Assessor					60,248	61,036	61,036	61,036
Admin Assistant					44,949	45,538	45,538	45,538
One day calculation					511	515	515	515
					190,539	191,920	191,920	191,920
Professional Services:								
Book Binding					625	625	625	625
Vision Programming					1,000	1,000	1,000	1,000
Appraisal Consulting					10,000	-	-	-
					11,625	1,625	1,625	1,625

	2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council
TOWN CLERK & ELECTIONS - 11600								
PERSONNEL SERVICES								
51010 Salaries, Full-time	188,552	180,579	-	180,579	192,113	181,952	182,650	182,650
51040 Wages, Part-time	9,430	35,476	-	35,476	25,649	35,476	35,476	35,476
51110 Overtime	3,964	9,573	-	9,573	11,000	9,573	9,573	9,573
	201,946	225,628	-	225,628	228,762	227,001	227,699	227,699
EMPLOYEE BENEFITS								
51410 Social Security/FICA	11,549	14,435	-	14,435	14,183	14,074	14,117	14,117
51420 Medicare	2,701	3,376	-	3,376	3,317	3,292	3,302	3,302
51430 Maine PERS	17,261	18,065	-	18,065	18,115	18,386	18,453	18,453
51440 Health Benefit	44,086	45,000	-	45,000	45,000	46,800	46,800	46,800
51490 Deferred Compensation	10	-	-	-	-	-	-	-
	75,607	80,876	-	80,876	80,615	82,552	82,672	82,672
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	9,239	7,830	-	7,830	7,830	9,325	9,325	9,325
52360 Equipment Rental	5,426	5,736	-	5,736	5,736	5,736	5,736	5,736
52500 Postage	1,045	5,226	-	5,226	5,226	3,891	3,891	3,891
52510 Telephone	1,165	1,774	-	1,774	1,774	1,786	1,786	1,786
52520 Advertising	728	840	-	840	840	900	900	900
52530 Printing	6,680	7,285	-	7,285	7,285	6,640	6,640	6,640
52540 Photocopies	2,456	4,360	-	4,360	4,360	3,010	3,010	3,010
52610 Travel	717	518	-	518	518	637	637	637
52640 Training	736	2,115	-	2,115	2,115	2,920	2,920	2,920
52670 Membership & Dues	470	490	-	490	490	525	525	525
	28,662	36,174	-	36,174	36,174	35,370	35,370	35,370

2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council
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TOWN CLERK & ELECTIONS - 11600

(continued)

MATERIALS & SUPPLIES

53020 Office Supplies	4,764	4,300	140	4,440	4,300	3,850	3,850	3,850
53030 Computer Supplies	-	400	-	400	250	-	-	-
53062 Publications	-	75	-	75	75	75	75	75
	4,764	4,775	140	4,915	4,625	3,925	3,925	3,925
TOTAL	310,979	347,453	140	347,593	350,176	348,848	349,666	349,666

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	47,583	47,583
Assistant Clerk	36,308	36,424	36,424
Additional straight time	5,474	5,475	5,475
One day calculation	476	477	477
	181,952	182,650	182,650

Wages, Part-time:

Assistant Clerk	16,271	16,271	16,271
Election Preparation	6,237	6,237	6,237
Election Training	1,300	1,300	1,300
Election Day (2)	11,668	11,668	11,668
	35,476	35,476	35,476

Professional Services:

Election Programming	2,750	2,750	2,750
Code Supplement	4,200	4,200	4,200
Book binding, AVS Local programming, Record destruction	2,375	2,375	2,375
	9,325	9,325	9,325

	2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council
PLANNING & DEVELOPMENT - 11900								
PERSONNEL SERVICES								
51010 Salaries, Full-time	312,413	323,953	-	323,953	327,188	335,218	336,599	336,599
51040 Wages, Part-time	4,531	4,920	-	4,920	3,750	6,360	6,360	6,360
	316,944	328,873	-	328,873	330,938	341,578	342,959	342,959
EMPLOYEE BENEFITS								
51410 Social Security/FICA	19,133	21,154	-	21,154	21,026	21,927	22,040	22,040
51420 Medicare	4,475	4,947	-	4,947	4,917	5,128	5,155	5,155
51430 Maine PERS	4,281	5,400	-	5,400	5,391	5,676	5,903	5,903
51440 Health Benefit	70,000	75,000	-	75,000	75,000	78,000	78,000	78,000
51490 Deferred Compensation	8,067	8,069	-	8,069	8,190	8,069	8,513	8,513
	105,956	114,570	-	114,570	114,524	118,800	119,611	119,611
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	1,638	20,000	5,493	25,493	25,000	35,000	35,000	35,000
52240 R & M Vehicle	949	1,100	-	1,100	1,100	1,100	1,100	1,100
52260 R & M Equipment	250	250	-	250	250	250	250	250
52500 Postage	1,733	3,000	-	3,000	5,200	2,000	2,000	2,000
52510 Telephone	2,879	2,520	-	2,520	3,070	2,868	2,868	2,868
52520 Advertising	2,400	4,000	-	4,000	5,500	3,000	3,000	3,000
52530 Printing	1,130	2,500	-	2,500	2,500	2,500	2,500	2,500
52540 Photocopies	5,353	7,000	-	7,000	8,500	4,500	4,500	4,500
52610 Travel	1,129	1,750	-	1,750	1,750	1,750	1,750	1,750
52640 Training	3,870	4,000	-	4,000	4,000	4,500	4,500	4,500
52670 Membership & Dues	2,899	3,369		3,369	3,369	1,960	1,960	1,960
	24,230	49,489	5,493	54,982	60,239	59,428	59,428	59,428
MATERIALS & SUPPLIES								
53010 General Supplies	616	700	-	700	700	3,500	3,500	3,500
53020 Office Supplies	1,865	2,300	-	2,300	2,300	2,300	2,300	2,300
53062 Publications	728	1,682	-	1,682	1,682	1,395	1,395	1,395
53220 Gasoline	881	800	-	800	800	1,200	1,000	1,000
	4,090	5,482	-	5,482	5,482	8,395	8,195	8,195
PROGRAMS								
55113 Conservation Commission	30	250	-	250	250	250	250	250
	30	250	-	250	250	250	250	250

2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council
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PLANNING & DEVELOPMENT - 11900

(continued)

CAPITAL OUTLAY

56600 Capital - Equipment	2,000	-	-	-	-	-	-
	2,000	-	-	-	-	-	-
TOTAL	453,250	498,664	5,493	504,157	511,433	528,451	530,443

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

Salaries, Full-time:

Director of Planning & Development	84,831	84,831	84,831
Planner	61,320	61,320	61,320
Administrative Assistant	47,445	48,034	48,034
Codes Enforcement Officer	77,970	77,970	77,970
Inspections Officer	62,752	63,539	63,539
One day calculation	900	905	905
	335,218	336,599	336,599

Wages, Part-time:

Planning Board Recording Secretary	2,475	2,475	2,475
Village Review Board Recording Secretary	660	660	660
Conservation Commission Recording Secretary	420	420	420
Zoning Board of Appeals Recording Secretary	365	365	365
Staff Review Recording Secretary	1,440	1,440	1,440
Intern	1,000	1,000	1,000
	6,360	6,360	6,360

Professional Services:

VRZ Design Guidelines (estimated)	15,000	15,000	15,000
Cooks Corner Design Standards	11,000	11,000	11,000
CCSWCD Regional Project (Grant Project Match)	5,000	5,000	5,000
Other	4,000	4,000	4,000
	35,000	35,000	35,000

Gasoline:

400	gallons at	2.50	(Dept \$3.00)	1,200	1,000	1,000
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	2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council
<u>ECONOMIC DEVELOPMENT - 11950</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	73,909	76,680	-	76,680	76,664	78,180	78,180	78,180
	73,909	76,680	-	76,680	76,664	78,180	78,180	78,180
EMPLOYEE BENEFITS								
51410 Social Security/FICA	4,441	4,754	-	4,754	4,753	4,847	4,847	4,847
51420 Medicare	1,039	1,112	-	1,112	1,112	1,134	1,134	1,134
51430 Maine PERS	6,595	7,285	-	7,285	7,283	7,505	7,505	7,505
51440 Health Benefit	14,000	15,000	-	15,000	15,000	15,600	15,600	15,600
	26,075	28,151	-	28,151	28,148	29,086	29,086	29,086
CONTRACTUAL SERVICES								
52090 Professional Services	1,620	2,000	-	2,000	3,620	52,000	52,000	42,000
52500 Postage	12	100	-	100	25	100	100	100
52510 Telephone	1,281	1,740	-	1,740	1,740	1,740	1,740	1,740
52520 Advertising	364	1,000	-	1,000	1,000	1,000	1,000	1,000
52525 Promotion	3,084	3,500	-	3,500	3,500	7,200	7,200	7,200
52530 Printing	14	200	-	200	200	200	200	200
52540 Photocopies	-	-	-	-	-	600	600	600
52610 Travel	920	2,700	-	2,700	2,700	2,700	2,700	2,700
52640 Training	748	2,000	-	2,000	1,500	2,000	2,000	2,000
52670 Membership & Dues	200	400	-	400	200	400	400	400
	8,243	13,640	-	13,640	14,485	67,940	67,940	57,940
MATERIALS & SUPPLIES								
53020 Office Supplies	1,064	1,200	-	1,200	1,200	1,200	1,200	1,200
53030 Computer Supplies	368	400	-	400	400	400	400	400
	1,432	1,600	-	1,600	1,600	1,600	1,600	1,600
TOTAL	109,659	120,071	-	120,071	120,897	176,806	176,806	166,806
Salaries, Full-time								
Economic Development Manager								
One day calculation								
						77,970	77,970	77,970
						210	210	210
						78,180	78,180	78,180
TOTAL GEN. GOVT.	3,548,096	3,892,591	43,201	3,935,792	3,868,071	4,025,366	4,018,751	4,000,751

2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council
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FIRE DEPARTMENT - 12100

PERSONNEL SERVICES

51010 Salaries, Full-time	1,812,390	1,829,165	-	1,829,165	1,833,078	1,873,199	1,873,789	1,873,789
51110 Overtime	129,906	135,000	-	135,000	170,000	135,000	135,000	135,000
51130 Call Back	30,633	40,000	-	40,000	25,000	40,000	40,000	40,000
51220 Holiday	67,168	70,822	-	70,822	70,822	72,730	72,730	72,730
	2,040,097	2,074,987	-	2,074,987	2,098,900	2,120,929	2,121,519	2,121,519

EMPLOYEE BENEFITS

51410 Social Security/FICA	3,046	2,975	-	2,975	2,862	2,975	2,975	2,975
51420 Medicare	28,243	30,796	-	30,796	29,125	31,288	31,297	31,297
51430 Maine PERS	220,825	226,985	-	226,985	229,028	246,570	246,571	246,571
51440 Health Benefit	504,000	540,000	-	540,000	540,000	561,600	561,600	561,600
51490 Deferred Compensation	5,957	5,634	-	5,634	5,854	5,992	6,027	6,027
	762,071	806,390	-	806,390	806,869	848,425	848,470	848,470

CONTRACTUAL SERVICES

52030 Pro Servs - Medical	14,137	18,000	-	18,000	18,000	18,000	18,000	18,000
52090 Professional Services	938	1,000	-	1,000	1,000	1,000	1,000	1,000
52130 Rubbish Disposal	4	-	-	-	-	-	-	-
52220 R & M Building	3,229	-	-	-	-	-	-	-
52240 R & M Vehicles	104,881	80,000	-	80,000	80,000	91,250	91,250	88,250
52260 R & M Equipment	21,715	30,050	-	30,050	30,050	31,000	31,000	31,000
52264 R & M Radios	10,385	8,500	-	8,500	8,500	9,500	9,500	8,500

2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council
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FIRE DEPARTMENT - 12100

(continued)

52360 Rental of Equipment	-	200	-	200	-	-	-
52500 Postage	414	500	-	500	500	500	500
52510 Telephone	8,621	11,380	-	11,380	11,380	11,380	11,380
52530 Printing	914	-	-	-	-	-	-
52540 Photocopies	3,590	4,500	-	4,500	4,500	4,500	4,500
52610 Travel	81	500	-	500	100	500	500
52640 Training	15,818	27,000	2,260	29,260	29,000	27,000	27,000
52670 Membership & Dues	4,146	4,535	-	4,535	4,535	4,535	4,535
	188,873	186,165	2,260	188,425	187,565	199,165	199,165
							195,165

MATERIALS & SUPPLIES

53010 General Supplies	3,056	5,500	-	5,500	4,900	5,500	5,500
53020 Office Supplies	953	2,500	-	2,500	2,000	2,500	2,500
53030 Computer Supplies	6,105	8,050	-	8,050	8,000	13,050	13,050
53050 Medical Supplies	17,205	25,000	-	25,000	25,000	30,000	30,000
53131 Infection Control Supplies	2,824	3,000	-	3,000	3,000	3,000	3,000
53210 Diesel Fuel	18,420	16,000	-	16,000	16,000	24,000	20,000
53220 Gasoline	15,674	14,000	-	14,000	14,000	22,500	18,750
53240 Tires & Tubes	10,743	12,035	-	12,035	12,035	7,250	7,250
53710 Wearing Apparel	40,259	35,320	-	35,320	35,320	35,320	35,320
53730 Minor Equip & Hand Tools	5,706	13,500	4	13,504	13,500	15,000	15,000
	120,945	134,905	4	134,909	133,755	158,120	150,370
							150,370

PROGRAMS

55210 Fire Prevention	4,398	4,500	-	4,500	4,500	4,500	4,500
	4,398	4,500	-	4,500	4,500	4,500	4,500

2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council
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FIRE DEPARTMENT - 12100

(continued)

CAPITAL OUTLAY

56600 Capital - Equipment	10,628	31,080	-	31,080	51,080	89,000	55,200	48,200
	10,628	31,080	-	31,080	51,080	89,000	55,200	48,200

TOTAL	3,127,012	3,238,027	2,264	3,240,291	3,282,669	3,420,139	3,379,224	3,368,224
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The full-time staffing of the Fire Department:	Chief	1				94,131	94,131	94,131
	Deputy Chief	1	⁽¹⁾			78,798	78,798	78,798
	Deputy Chief	1				79,266	79,266	79,266
	Captains	4				215,566	215,566	215,566
	Lieutenants	4				206,849	206,849	206,849
	Firefighters	24				1,145,680	1,145,680	1,145,680
	Admin Asst	1				47,861	48,450	48,450
	One day calculation					5,048	5,049	5,049

⁽¹⁾ Additional Compensation is provided as Health Officer.					1,873,199	1,873,789	1,873,789
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Diesel	8,000	gallons at	2.50	(Dept \$3.00)	24,000	20,000	20,000
Gasoline	7,500	gallons at	2.50	(Dept \$3.00)	22,500	18,750	18,750

Capital - Equipment:	20 SCBA Bottles				15,000	15,000	15,000
	Cardiac Monitor				35,000	-	-
	Power Cot				20,000	21,200	21,200
	Thermal Imaging Camera				12,000	12,000	12,000
	Stair Chair & 2 Water Vacuums				7,000	7,000	-
					89,000	55,200	48,200

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.

	2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council
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CENTRAL STATION - 12150

CONTRACTUAL SERVICES

52100 Electricity	8,226	9,500	-	9,500	9,000	9,500	9,500	9,500
52110 Water	397	523	-	523	523	550	550	550
52120 Sewer	411	475	-	475	475	500	500	500
52130 Rubbish Disposal	836	950	-	950	950	1,000	1,000	1,000
52220 R & M Building	9,298	13,000	2,500	15,500	13,000	13,000	13,000	13,000
	19,168	24,448	2,500	26,948	23,948	24,550	24,550	24,550

MATERIALS & SUPPLIES

53110 Heating Oil	6,553	13,000	-	13,000	10,000	18,200	13,000	13,000
53120 Propane	1,425	1,560	-	1,560	1,500	1,500	1,500	1,500
53150 Janitorial Supplies	2,138	2,250	-	2,250	2,200	2,250	2,250	2,250
	10,116	16,810	-	16,810	13,700	21,950	16,750	16,750

CAPITAL OUTLAY

56200 Capital - Bldg. Improvements	11,217	-	2,775	2,775	13,992	-	-	-
	11,217	-	2,775	2,775	13,992	-	-	-

TOTAL

TOTAL	40,501	41,258	5,275	46,533	51,640	46,500	41,300	41,300
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Heating Oil	5,200	gallons at	3.00		18,200			
	5,200	gallons at	2.50			13,000		13,000

Propane	375	gallons at	4.00			1,500	1,500	1,500
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	2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council
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EMERSON STATION - 12160

CONTRACTUAL SERVICES

52100 Electricity	12,899	15,000	-	15,000	13,500	15,600	15,600	15,600
52110 Water	1,581	1,650	-	1,650	1,650	1,650	1,650	1,650
52120 Sewer	536	500	-	500	550	600	600	600
52130 Rubbish Disposal	830	900		900	900	900	900	900
52220 R & M Building	27,854	14,100	-	14,100	14,100	19,275	19,275	19,275
	43,700	32,150	-	32,150	30,700	38,025	38,025	38,025

MATERIALS & SUPPLIES

53125 Natural Gas	8,198	16,800	-	16,800	16,800	20,000	16,000	16,000
53150 Janitorial Supplies	2,185	2,250	-	2,250	2,250	2,500	2,500	2,500
	10,383	19,050	-	19,050	19,050	22,500	18,500	18,500

CAPITAL OUTLAY

56200 Capital - Bldg. Improvements	-	-	-	-	-	23,000	-	-
	-	-	-	-	-	23,000	-	-

TOTAL

TOTAL	54,083	51,200	-	51,200	49,750	83,525	56,525	56,525
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Natural Gas	8,000	therms at	2.50	20,000		
			2.00		16,000	16,000
Capital Outlay:		Replace window trim		9,000	-	-
		Paint Exterior of building		14,000	-	-
				23,000	-	-

Painting and window trim to be funded through Facilities Reserve.

2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council
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POLICE DEPARTMENT - 12200

PERSONNEL SERVICES

51010 Salaries, Full-time	2,026,326	2,078,303	-	2,078,303	1,936,404	2,127,841	2,070,089	2,070,089
51040 Wages, Part-time	7,247	12,960	-	12,960	5,872	12,960	12,960	12,960
51110 Overtime	104,142	90,600	-	90,600	119,548	103,771	103,771	103,771
51125 Court Time	12,315	14,800	-	14,800	12,068	15,318	15,318	15,318
51210 Sick	18,217	30,811	-	30,811	13,313	31,880	31,880	31,880
51220 Holiday	26,359	32,000	-	32,000	31,814	33,600	33,600	33,600
51230 Vacation	61,372	45,670	-	45,670	77,926	60,477	60,477	60,477
51240 Comp Time	-	1,500	-	1,500	300	1,553	1,553	1,553
51320 Training	31,926	30,900	-	30,900	17,351	31,982	31,982	31,982
	2,287,904	2,337,544	-	2,337,544	2,214,596	2,419,382	2,361,630	2,361,630

EMPLOYEE BENEFITS

51410 Social Security/FICA	137,462	147,992	-	147,992	137,685	153,838	153,973	153,973
51420 Medicare	32,154	34,611	-	34,611	32,201	35,978	36,010	36,010
51430 Maine PERS	290,536	309,226	-	309,226	278,930	351,048	351,257	351,257
51440 Health Benefit	546,000	570,000	-	570,000	570,000	592,800	592,800	592,800
51490 Deferred Compensation	6,153	6,134	-	6,134	6,134	6,134	6,134	6,134
	1,012,305	1,067,963	-	1,067,963	1,024,950	1,139,798	1,140,174	1,140,174

CONTRACTUAL SERVICES

52030 Pro Servs - Medical	137	-	-	-	-	-	-	-
52040 Pro Servs - Personnel	1,170	3,435	-	3,435	6,407	5,335	5,335	5,335
52090 Pro Servs - Other	28,412	28,700	-	28,700	28,412	29,500	29,500	29,500
52240 R & M Vehicles	45,294	45,000	-	45,000	45,294	50,000	50,000	50,000
52260 R & M Equipment	22,366	29,819	-	29,819	30,000	30,660	30,660	30,660
52264 R & M Radio	736	4,500	-	4,500	6,125	6,000	6,000	6,000
52330 Rental of Facilities	9,000	3,000	-	3,000	3,000	3,000	3,000	3,000
52500 Postage	1,378	900	-	900	900	1,500	1,500	1,500
52510 Telephone	12,409	14,760	-	14,760	14,000	15,060	15,060	15,060

	2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council
POLICE DEPARTMENT - 12200								
(continued)								
52530 Printing	8,271	5,100	-	5,100	7,425	8,300	8,300	8,300
52540 Photocopies	5,949	6,500	-	6,500	5,700	6,500	6,500	6,500
52610 Travel	3,125	2,800	-	2,800	2,800	3,000	3,000	3,000
52640 Training	33,928	38,750	-	38,750	74,700	46,350	46,350	44,000
52670 Membership & Dues	1,680	1,410	-	1,410	1,410	1,820	1,820	1,820
	173,855	184,674	-	184,674	226,173	207,025	207,025	204,675
MATERIALS & SUPPLIES								
53020 Office Supplies	4,744	4,600	-	4,600	2,900	4,800	4,800	4,800
53060 Training Materials	17,299	19,725	-	19,725	32,350	19,725	19,725	19,725
53062 Publications	149	500	-	500	500	500	500	500
53220 Gasoline	60,940	60,000	-	60,000	40,200	90,000	75,000	75,000
53240 Tires	12,846	12,000	-	12,000	12,000	12,000	12,000	12,000
53710 Wearing Apparel	35,596	47,270	-	47,270	56,300	60,070	60,070	58,000
53730 Minor Equip & Hand Tools	11,288	11,100	-	11,100	18,000	14,100	14,100	14,100
	142,862	155,195	-	155,195	162,250	201,195	186,195	184,125
PROGRAMS								
55114 Marine Resources Committee	15,532	-	-	-	-	-	-	-
	15,532	-	-	-	-	-	-	-
TOTAL	3,632,458	3,745,376	-	3,745,376	3,627,969	3,967,400	3,895,024	3,890,604

2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council
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POLICE DEPARTMENT - 12200

(continued)

Salaries, Full-time:

Chief	1	101,960	101,960	101,960
Commander	2	162,896	162,896	162,896
Lieutenant/Lt. Support Services	4	270,968	270,968	270,968
Detective Sergeant	1	65,139	65,139	65,139
Sergeants	3	181,571	181,571	181,571
Detective	3	149,229	149,229	149,229
School Resource Officers	2	109,909	109,909	109,909
Patrol Officers (18)	18	873,966	873,966	873,966
Animal Control Officer	1	43,230	43,834	43,834
Executive Secretary	1	47,861	48,450	48,450
Bookkeeper / Admin. Secretary	1	45,708	46,271	46,271
Parking	1	37,012	37,497	37,497
		2,089,449	2,091,690	2,091,690

Physical Fitness Standards	32,752	32,752	32,752
Additional One day calculation	5,640	5,647	5,647
Salary Vacancy Factor	-	(60,000)	(60,000)
	38,392	(21,601)	(21,601)

Totals		2,127,841	2,070,089	2,070,089
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Part-time:	School Crossing Guards	3.00	12,960	12,960	12,960
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Gasoline	30,000	gallons at	2.50	(Dept \$3.00)	90,000	75,000
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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.

2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council
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EMERGENCY SERVICES DISPATCH - 12220

PERSONNEL SERVICES

51010 Salaries, Full-time	447,505	456,579	-	456,579	441,752	459,953	459,953	459,953
51110 Overtime	16,088	15,420	-	15,420	22,990	15,651	15,651	15,651
51210 Sick Time	5,327	6,468	-	6,468	4,957	6,565	6,565	6,565
51220 Holiday Pay	12,076	10,200	-	10,200	14,296	10,353	10,353	10,353
51230 Vacation	18,833	36,544	-	36,544	14,378	37,092	37,092	37,092
51240 Compensatory	15,300	16,458	-	16,458	11,823	16,705	16,705	16,705
51320 Training	4,775	8,068	-	8,068	776	8,190	8,190	8,190
	519,904	549,737	-	549,737	510,972	554,509	554,509	554,509

EMPLOYEE BENEFITS

51410 Social Security/FICA	30,711	35,312	-	35,312	32,331	35,494	35,494	35,494
51420 Medicare	7,182	8,259	-	8,259	7,561	8,301	8,301	8,301
51430 Maine PERS	22,622	26,475	-	26,475	26,670	32,886	32,886	32,886
51440 Health Benefit	140,000	150,000	-	150,000	150,000	156,000	156,000	156,000
51490 Deferred Compensation	10,742	13,042	-	13,042	10,496	9,736	9,736	9,736
	211,257	233,088	-	233,088	227,058	242,417	242,417	242,417

CONTRACTUAL SERVICES

52030 Pro Servs - Medical	525	-	-	-	-	-	-	-
52040 Pro Servs - Personnel	-	825	-	825	1,460	875	875	875
52264 R & M Radio	17,377	16,000	-	16,000	16,000	20,000	20,000	20,000
52510 Telephone	300	300	-	300	300	300	300	300
52512 Teletype	1,560	2,660	-	2,660	2,660	2,660	2,660	2,660
52530 Printing	-	-	-	-	-	1,000	1,000	1,000
52610 Travel	641	650	-	650	650	650	650	650
52640 Training	4,807	6,020	-	6,020	6,020	6,020	6,020	6,020
52670 Membership & Dues	232	240	-	240	240	400	400	400
	25,442	26,695	-	26,695	27,330	31,905	31,905	31,905

2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council
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EMERGENCY SERVICES DISPATCH - 12220

(continued)

MATERIALS & SUPPLIES

53020 Office Supplies	2,001	2,200	700	2,900	2,720	2,200	2,200	2,200
53060 Training Materials	-	200	-	200	200	200	200	200
53710 Wearing Apparel	4,326	5,000	-	5,000	5,000	5,000	5,000	5,000
53730 Minor Equip & Hand Tools	160	500	-	500	1,350	1,000	1,000	1,000
	6,487	7,900	700	8,600	9,270	8,400	8,400	8,400
TOTAL	763,090	817,420	700	818,120	774,630	837,231	837,231	837,231

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

Communications Supervisor	1	57,694	57,694	57,694
Communications Officers	9	393,877	393,877	393,877
		451,571	451,571	451,571
Educational Incentive		7,165	7,165	7,165
Additional one day calculation		1,217	1,217	1,217
		459,953	459,953	459,953

2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council
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MARINE RESOURCES - 12280

PERSONNEL SERVICES

51010 Salaries, Full-time	-	97,160	-	97,160	95,998	100,184	100,184	100,184
51040 Wages, Part-time	-	4,725	-	4,725	1,000	4,725	4,725	4,725
51110 Overtime	-	6,065	-	6,065	8,293	6,277	6,277	6,277
	-	107,950	-	107,950	105,291	111,186	111,186	111,186

EMPLOYEE BENEFITS

51410 Social Security/FICA	-	6,693	-	6,693	6,528	6,894	6,894	6,894
51420 Medicare	-	1,565	-	1,565	1,527	1,612	1,612	1,612
51430 Maine PERS	-	12,633	-	12,633	12,293	13,272	13,272	13,272
51440 Health Benefit	-	30,000	-	30,000	30,000	31,200	31,200	31,200
	-	50,891	-	50,891	50,348	52,978	52,978	52,978

CONTRACTUAL SERVICES

52090 Pro Servs - Other	-	2,000	-	2,000	2,000	2,000	2,000	2,000
52240 R & M Vehicles	-	5,300	-	5,300	3,000	9,300	6,000	6,000
52260 R & M Equipment	-	1,200	-	1,200	1,200	1,600	1,600	1,600
52500 Postage	-	100	-	100	100	100	100	100
52510 Telephone	-	600	-	600	1,310	1,560	1,560	1,560
52520 Advertising	-	1,500	-	1,500	850	1,500	1,500	1,500
52610 Travel	-	450	-	450	450	450	450	450
52640 Training	-	2,590	-	2,590	2,590	3,590	3,590	3,590
52670 Membership & Dues	-	950	-	950	950	1,950	1,950	1,950
	-	14,690	-	14,690	12,450	22,050	18,750	18,750

2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council
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MARINE RESOURCES - 12280

(continued)

MATERIALS & SUPPLIES

53010 General Supplies	-	2,200	-	2,200	1,600	2,200	2,200	2,200
53020 Office Supplies	-	500	-	500	200	500	500	500
53062 Publications	-	625	-	625	625	1,125	1,125	1,125
53220 Gasoline	-	6,000	-	6,000	5,000	9,000	7,500	7,500
53240 Tires & Tubes	-	2,200	-	2,200	2,200	2,200	2,200	2,200
53710 Wearing Apparel	-	1,350	-	1,350	1,350	1,350	1,350	1,350
53730 Minor Equip & Hand Tools	-	3,505	-	3,505	2,700	3,055	3,055	3,055
		16,380	-	16,380	13,675	19,430	17,930	17,930

PROGRAM

55114 Marine Resources Committee	-	-	-	-	-	3,500	2,500	2,500
	-	-	-	-	-	3,500	2,500	2,500

TOTAL	-	189,911	-	189,911	181,764	209,144	203,344	203,344
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Salaries, Full-time:		Marine Resource Warden	1	59,752	59,752	59,752
		Assistant Marine Warden	1	40,162	40,162	40,162
		Additional One day calculation		270	270	270
				100,184	100,184	100,184

Part-time:		Marine Technician	1	4,725	4,725	4,725
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Gasoline	3,000	gallons at	3.00		9,000		
	3,000	gallons at	2.50			7,500	7,500

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.

	2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council
<u>STREET LIGHTS - 12310</u>								
52100 Electricity	207,773	209,000	-	209,000	212,000	215,000	215,000	215,000
52260 R & M Equipment (Lights)	2,253	6,000	-	6,000	5,000	6,000	6,000	6,000
TOTAL	210,026	215,000	-	215,000	217,000	221,000	221,000	221,000
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.								
<u>TRAFFIC SIGNALS - 12320</u>								
52100 Electricity	6,257	6,600	-	6,600	6,600	6,600	6,600	6,600
52260 R & M Equipment (Signals)	9,698	25,000	-	25,000	25,000	25,000	25,000	25,000
TOTAL	15,955	31,600	-	31,600	31,600	31,600	31,600	31,600
This account provides funds for electricity and the repair of the Town's traffic signals.								
<u>FIRE SUPPRESSION CHARGE (HYDRANTS) - 12330</u>								
52360 Equipment Rental	446,919	465,000	-	465,000	450,000	470,000	470,000	470,000
TOTAL	446,919	465,000	-	465,000	450,000	470,000	470,000	470,000
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. Reflects 10% increase effective 1/1/18.								
<u>EMERGENCY MANAGEMENT - 12340</u>								
55000 Program	1,280	2,000	-	2,000	1,500	2,000	2,000	2,000
TOTAL	1,280	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	8,372,964	8,901,684	8,239	8,909,923	8,761,665	9,400,770	9,248,403	9,231,933

	2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council
PUB. WORKS ADMIN. - 13100								
PERSONNEL SERVICES								
51010 Salaries, Full-time	296,164	296,129	-	296,129	296,361	382,755	383,352	383,352
51110 Overtime	185	155	-	155	400	155	155	155
	296,349	296,284	-	296,284	296,761	382,910	383,507	383,507
EMPLOYEE BENEFITS								
51410 Social Security/FICA	17,862	19,011	-	19,011	19,007	24,382	24,421	24,421
51420 Medicare	4,178	4,446	-	4,446	4,445	5,702	5,712	5,712
51430 Maine PERS	11,845	12,708	-	12,708	17,541	21,158	21,165	21,165
51440 Health Benefit	70,000	75,000	-	75,000	75,000	93,600	93,600	93,600
51490 Deferred Compensation	9,813	9,751	-	9,751	9,800	9,751	9,782	9,782
	113,698	120,916	-	120,916	125,793	154,593	154,680	154,680
CONTRACTUAL SERVICES								
52030 Pro. Serv - Medical	1,245	1,200	-	1,200	1,150	1,350	1,350	1,350
52061 GIS	3,800	4,700	-	4,700	10,250	5,000	5,000	5,000
52090 Pro. Serv - Other	-	3,400	-	3,400	3,150	3,400	3,400	3,400
52260 R & M Equipment	1,895	3,400	-	3,400	2,460	3,400	3,400	3,400
52500 Postage	162	230	-	230	215	230	230	230
52510 Telephone	5,989	7,600	-	7,600	7,250	8,620	8,620	8,620
52540 Photocopies	3,094	3,600	-	3,600	3,550	3,600	3,600	3,600
52610 Travel	80	180	-	180	175	180	180	180
52640 Training	35	875	-	875	775	875	875	875
52670 Membership & Dues	620	955	-	955	620	955	955	955
	16,920	26,140	-	26,140	29,595	27,610	27,610	27,610

2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council
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PUB. WORKS ADMIN. - 13100

(continued)

MATERIALS & SUPPLIES

53020 Office Supplies	1,711	3,400	-	3,400	5,100	4,000	4,000	4,000
53075 Engineering Supplies	1,447	1,900	-	1,900	1,800	1,900	1,900	1,900
	3,158	5,300	-	5,300	6,900	5,900	5,900	5,900

CAPITAL OUTLAY

56600 Capital - Equipment	-	44,000	-	44,000	36,000	7,000	7,000	7,000
	-	44,000	-	44,000	36,000	7,000	7,000	7,000

TOTAL	430,125	492,640	-	492,640	495,049	578,013	578,697	578,697
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Salaries, Full-time:

Town Engineer	92,691	92,691	92,691
Director	85,000	85,000	85,000
Operations Manager	77,970	77,970	77,970
Engineering Aide	56,838	56,838	56,838
Bookkeeper	42,862	43,390	43,390
Operations Assistant	42,186	42,255	42,255
One day calculation	844	844	844
From Enterprise Fund	(15,636)	(15,636)	(15,636)
	382,755	383,352	383,352

Capital Equipment:

HP PostScript Printer (Plotter)	7,000	7,000	7,000
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	2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council
PUB. WORKS GEN. MAINT. - 13110								
PERSONNEL SERVICES								
51010 Salaries, Full-time	637,976	634,008	-	634,008	582,076	634,776	634,776	619,776
51110 Overtime	57,908	133,000	-	133,000	105,633	133,000	133,000	133,000
	695,884	767,008	-	767,008	687,709	767,776	767,776	752,776
EMPLOYEE BENEFITS								
51410 Social Security/FICA	41,155	48,331	-	48,331	43,185	48,386	48,386	48,386
51420 Medicare	9,625	11,303	-	11,303	10,100	11,316	11,316	11,316
51430 Maine PERS	41,288	48,090	-	48,090	42,827	50,755	50,755	50,755
51440 Health Benefit	210,000	225,000	-	225,000	225,000	234,000	234,000	234,000
51490 Deferred Compensation	8,416	9,112	-	9,112	8,826	9,110	9,110	9,110
	310,484	341,836	-	341,836	329,938	353,567	353,567	353,567
CONTRACTUAL SERVICES								
52090 Pro. Serv - Other	2,446	2,200	-	2,200	2,400	2,200	2,200	2,200
52170 Construction Services	26,708	32,315	-	32,315	32,600	32,315	32,315	32,315
52180 Painting (Traffic Lines)	53,191	61,000	-	61,000	57,500	61,000	61,000	61,000
52360 Rental of Equipment	2,558	3,810	-	3,810	5,200	4,358	4,358	4,358
52361 Rental of Winter Equipment	75,609	160,000	-	160,000	240,000	195,000	195,000	195,000
52620 Meals	1,012	1,620	-	1,620	1,600	1,620	1,620	1,620
	161,524	260,945	-	260,945	339,300	296,493	296,493	296,493
MATERIALS & SUPPLIES								
53010 General Supplies	8,994	13,000	-	13,000	11,700	13,000	13,000	13,000
53120 Propane	36	-	-	-	-	-	-	-
53310 Traffic Control Supplies	14,058	22,200	-	22,200	19,200	22,200	22,200	22,200
53322 Patching Material	30,220	40,700	-	40,700	33,500	40,700	40,700	40,700
53330 Culverts & Drainage	23,412	38,000	-	38,000	36,000	47,600	43,600	38,000

	2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council
PUB. WORKS GEN. MAINT. - 13110								
(continued)								
53340 Winter Sand	23,208	34,800	-	34,800	47,923	39,000	39,000	39,000
53345 Salt	90,958	141,500	-	141,500	149,885	147,500	147,500	147,500
53350 Gravel	32,206	39,600	-	39,600	36,800	39,600	39,600	39,600
53710 Clothing	9,277	10,690	-	10,690	9,800	10,200	10,200	10,200
53730 Minor Equip & Hand Tools	9,193	6,700	-	6,700	6,580	6,600	6,600	6,600
	241,562	347,190	-	347,190	351,388	366,400	362,400	356,800
PROGRAMS								
55500 August 2014 Flood Event	9,852	-	-	-	-	-	-	-
55510 Fox Run Drive Retaining Wall	19,465	-	-	-	-	-	-	-
	29,317	-	-	-	-	-	-	-
CAPITAL OUTLAY								
56600 Capital - Equipment	-	3,200	-	3,200	2,700	9,800	9,800	-
	-	3,200	-	3,200	2,700	9,800	9,800	-
TOTAL	1,438,771	1,720,179	-	1,720,179	1,711,035	1,794,036	1,790,036	1,759,636
Salaries, Full-time:								
			Working Foremen		2	106,436	106,436	106,436
			Truck Driver		9	361,818	361,818	361,818
			Light Equip. Operator		1	42,316	42,316	42,316
			Heavy Equip. Operator		3	140,369	140,369	140,369
			One day calculation			1,754	1,754	1,754
			From Enterprise Fund			(17,917)	(17,917)	(17,917)
			Salary Vacancy Factor					(15,000)
						634,776	634,776	619,776
Capital Equipment:								
			Plate Compactor - 2			3,200	3,200	-
			Walk-behind Sweeper - 2			6,600	6,600	-
						9,800	9,800	-

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

2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council
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REFUSE COLLECTION & DISPOSAL - 13130

CONTRACTUAL SERVICES

52125 Solid Waste/Rec. Collection	356,847	356,847	-	356,847	356,847	361,343	361,343	361,343
52130 Disposal Fees	299,259	272,000	-	272,000	280,000	288,000	288,000	288,000
	656,106	628,847	-	628,847	636,847	649,343	649,343	649,343

MATERIALS & SUPPLIES

53010 General Supplies	1,213	1,000	-	1,000	830	1,000	1,000	1,000
	1,213	1,000	-	1,000	830	1,000	1,000	1,000

TOTAL

657,319 **629,847** - **629,847** **637,677** **650,343** **650,343** **650,343**

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	322,909	-	322,909	322,909	326,513	326,513	326,513
52138 Removal of Special Waste	5,401	8,000	-	8,000	8,000	8,300	8,300	8,300
52500 Postage	-	110	-	110	80	110	110	110
52525 Promotion	4,000	525	-	525	365	525	525	525
52670 Membership & Dues	50	100	-	100	50	100	100	100
	295,470	331,644	-	331,644	331,404	335,548	335,548	335,548
TOTAL	295,470	331,644	-	331,644	331,404	335,548	335,548	335,548

	2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council
PUB. WORKS CENT. GARAGE - 13150								
PERSONNEL SERVICES								
51010 Salaries, Full-time	146,013	154,947	-	154,947	108,103	105,507	105,507	105,507
51030 Salaries, Part-time	18,326	18,271	-	18,271	18,271	18,271	18,492	18,492
51110 Overtime	3,152	11,600	-	11,600	7,564	11,600	11,600	11,600
	167,491	184,818	-	184,818	133,938	135,378	135,599	135,599
EMPLOYEE BENEFITS								
51410 Social Security/FICA	9,772	11,680	-	11,680	8,524	8,622	8,635	8,635
51420 Medicare	2,285	2,732	-	2,732	1,994	2,016	2,020	2,020
51430 Maine PERS	6,235	6,869	-	6,869	6,898	7,111	7,132	7,132
51440 Health Benefit	49,000	52,500	-	52,500	52,500	39,000	39,000	39,000
51490 Deferred Compensation	3,398	3,562	-	3,562	3,551	3,678	3,678	3,678
	70,690	77,343	-	77,343	73,467	60,427	60,465	60,465
CONTRACTUAL SERVICES								
52100 Electricity	12,247	14,300	-	14,300	14,069	14,300	14,300	14,300
52110 Water	2,909	3,100	-	3,100	2,636	3,100	3,100	3,100
52120 Sewer	1,246	700	-	700	640	800	800	800
52130 Rubbish Disposal	1,715	2,110	-	2,110	1,585	2,110	2,110	2,110
52220 R & M Building	23,299	23,100	-	23,100	24,000	28,110	28,110	28,110
52240 R & M Vehicles	321,711	250,400	-	250,400	270,000	275,000	275,000	275,000
52260 R & M Equipment	13,432	9,840	-	9,840	25,000	10,400	10,400	10,400
52264 R & M Radios	3,672	2,300	-	2,300	1,250	3,200	3,200	3,200
52640 Training	340	925	-	925	425	925	925	925
	380,571	306,775	-	306,775	339,605	337,945	337,945	337,945
MATERIALS & SUPPLIES								
53010 General Supplies	4,155	3,060	-	3,060	3,150	2,970	2,970	2,970
53020 Office Supplies	456	1,460	-	1,460	1,150	1,000	1,000	1,000
53125 Natural Gas	18,336	36,400	-	36,400	23,400	43,500	34,800	34,800
53150 Janitorial Supplies	6,809	7,400	-	7,400	7,200	7,400	7,400	7,400

	2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council
PUB. WORKS CENT. GARAGE - 13150								
<u>(continued)</u>								
53210 Diesel Fuel	73,788	84,000	-	84,000	70,000	126,000	105,000	105,000
53220 Gasoline	15,408	13,800	-	13,800	9,800	20,700	17,250	17,250
53230 Oil & Lubricants	10,659	10,500	-	10,500	8,700	10,500	10,500	10,500
53240 Tires & Tubes	15,874	27,100	-	27,100	25,600	27,100	27,100	27,100
53710 Clothing	3,799	3,800	-	3,800	3,200	3,070	3,070	3,070
53730 Minor Equip & Hand Tools	8,788	8,000	-	8,000	8,100	11,235	11,235	10,000
	158,072	195,520	-	195,520	160,300	253,475	220,325	219,090
PROGRAMS								
55000 Program (from enterprise fund)	(40,000)	(40,000)	-	(40,000)	(40,000)	(40,000)	(50,000)	(50,000)
	(40,000)	(40,000)	-	(40,000)	(40,000)	(40,000)	(50,000)	(50,000)
CAPITAL OUTLAY								
56200 Capital - Building	-	-	-	-	-	170,000	-	-
	-	-	-	-	-	170,000	-	-
TOTAL	736,824	724,456	-	724,456	667,310	917,225	704,334	703,099
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
			1 Mechanic			50,139	50,139	50,139
			One day calculation			283	283	283
						105,507	105,507	105,507
Part-time - custodian for 20 hrs./wk.						18,271	18,492	18,492
Natural Gas			17,400 therms at	2.00	(Dept 2.50)	43,500	34,800	34,800
Diesel			42,000 gallons at	2.50	(Dept 3.00)	126,000	105,000	105,000
Gasoline			6,900 gallons at	2.50	(Dept 3.00)	20,700	17,250	17,250
TOTAL PUBLIC WORKS	3,558,509	3,898,766	-	3,898,766	3,842,475	4,275,165	4,058,958	4,027,323

	2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council
<u>GENERAL ASSISTANCE - 14100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	63,821	74,025	-	74,025	62,882	76,986	77,046	77,046
51040 Wages, Part-time	2,546	-	-	-	-	-	-	-
	66,367	74,025	-	74,025	62,882	76,986	77,046	77,046
EMPLOYEE BENEFITS								
51410 Social Security/FICA	3,984	4,670	-	4,670	3,899	4,854	4,858	4,858
51420 Medicare	932	1,092	-	1,092	912	1,135	1,136	1,136
51430 Maine PERS	7,054	7,032	-	7,032	5,974	7,391	7,396	7,396
51440 Health Benefit	21,000	22,500	-	22,500	22,500	23,400	23,400	23,400
	32,970	35,294	-	35,294	33,285	36,780	36,790	36,790
CONTRACTUAL SERVICES								
52500 Postage	9	50	-	50	40	40	40	40
52510 Telephone	663	2,822	-	2,822	2,822	2,822	2,822	2,822
52540 Photocopies	238	200	-	200	200	250	250	250
52610 Travel	-	100	-	100	250	200	200	200
52640 Training	293	300	-	300	300	300	300	300
52670 Membership & Dues	60	60	-	60	60	60	60	60
52800 Grants	45,209	60,000	-	60,000	60,000	60,000	60,000	60,000
	46,472	63,532	-	63,532	63,672	63,672	63,672	63,672
MATERIALS & SUPPLIES								
53020 Office Supplies	105	500	-	500	500	500	500	500
	105	500	-	500	500	500	500	500
TOTAL	145,914	173,351	-	173,351	160,339	177,938	178,008	178,008

2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council
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GENERAL ASSISTANCE - 14100

(continued)

Salaries, Full-time:							
Caseworker- Full-time				57,499	57,499	57,499	57,499
Caseworker - Full-time, shared with Bath				33,815	33,921	33,921	33,921
One day calculation				250	251	251	251
From City of Bath				(14,578)	(14,625)	(14,625)	(14,625)
				76,986	77,046	77,046	77,046

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	1,875	2,500	-	2,500	2,500	2,500	2,500	2,500
	1,875	2,500	-	2,500	2,500	2,500	2,500	2,500

EMPLOYEE BENEFITS

51420 Medicare	25	36	-	36	36	36	36	36
51430 Maine PERS	214	230	-	230	230	230	230	230
	239	266	-	266	266	266	266	266

PROGRAMS

55000 Program	18,378	-	-	-	-	-	-	-
55442 Midcoast Hunger Prevention	10,000	-	-	-	-	-	-	-
	28,378	-						

TOTAL	30,492	2,766	-	2,766	2,766	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	176,406	176,117	-	176,117	163,105	180,704	180,774	180,774
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		2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council
SCHOOL DEPARTMENT - 14500									
W1	Regular Instruction	14,915,692	16,235,966	-	16,235,966	16,235,966	16,354,774	16,354,774	16,114,873
W2	Special Education	4,727,278	5,079,301	-	5,079,301	5,079,301	5,492,918	5,492,918	5,462,310
W3	Career & Technical Education	786,381	832,627	-	832,627	832,627	881,756	881,756	881,756
W4	Other Instruction	632,424	777,449	-	777,449	777,449	791,661	791,661	750,171
W5	Student & Staff Support	3,273,977	3,546,705	-	3,546,705	3,546,705	3,520,440	3,520,440	3,332,439
W6	System Administration	881,985	945,297	-	945,297	945,297	1,007,763	1,007,763	1,007,763
W7	School Administration	1,432,260	1,564,840	-	1,564,840	1,564,840	1,593,750	1,593,750	1,593,750
W8	Transportation	1,537,766	1,898,703	-	1,898,703	1,898,703	1,822,047	1,822,047	1,822,047
W9	Facilities Maintenance	3,772,116	4,925,581	-	4,925,581	4,925,581	4,522,679	4,522,679	4,522,679
W10	Debt Service	1,888,095	1,687,512	-	1,687,512	1,687,512	1,766,895	1,766,895	1,766,895
W11	All Other	169,306	201,555	-	201,555	201,555	223,786	223,786	223,786
TOTAL		34,017,280	37,695,536	-	37,695,536	37,695,536	37,978,469	37,978,469	37,478,469

In the event that the Town of Brunswick School Department receives more state education subsidy than the amount included in its budget, the School Board is authorized, without holding a special budget meeting and budget validation referendum, to use the additional state subsidy for the following: \$400,000 to increase expenditures for school purposes in cost center categories approved by the School Board, and \$200,000 to decrease the local cost share expectation, as defined in Title 20-A, section 15671-A(1)(B), for local property taxpayers for funding public education.

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

Reconciliation:

	<u>2015-16 CAFR</u>
Expenditures per School:	34,017,064
Transfers to other funds	(151,816)
Recorded as Debt Service	(1,797,280)
Change in Comp. Absences	-
Maine PERS Teacher Plan	2,025,000
	34,092,968

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, 2016 those payments amounted to \$2,025,000. The School Department budget includes debt service payments for the 2011 Elementary School Bond. For the year ended June 30, 2016 those payments were \$1,797,280. An additional \$90,816 budgeted as debt service was transferred to a capital project fund as repayment of an advance for the BJHS Air Quality project. An additional \$61,000 was transferred to a nonmajor special revenue fund to account for the Town's annual subsidy to the school cafeteria fund.

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	34,017,280	37,695,536	-	37,695,536	37,695,536	37,978,469	37,978,469	37,478,469
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	2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council
<u>RECREATION ADMIN. - 15000</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	278,131	263,049	-	263,049	261,867	267,560	267,935	267,935
51040 Wages, Part-time	13,135	14,215	-	14,215	14,000	15,604	15,604	15,604
51110 Overtime	1,987	1,839	-	1,839	1,800	1,964	1,964	1,964
	293,253	279,103	-	279,103	277,667	285,128	285,503	285,503
EMPLOYEE BENEFITS								
51410 Social Security/FICA	18,324	18,676	-	18,676	17,215	17,951	17,974	17,974
51420 Medicare	4,285	4,368	-	4,368	4,026	4,198	4,204	4,204
51430 Maine PERS	26,771	27,064	-	27,064	28,819	25,874	25,910	25,910
51440 Health Benefit	70,000	75,000	-	75,000	75,000	78,000	78,000	78,000
	119,380	125,108	-	125,108	125,060	126,023	126,088	126,088
CONTRACTUAL SERVICES								
52090 Prof. Services - Other	1,084	-	-	-	-	-	-	-
52260 R & M Equipment	4,405	5,058	-	5,058	4,758	5,058	5,058	5,058
52500 Postage	1,014	1,300	-	1,300	1,100	1,300	1,300	1,300
52510 Telephone	4,725	4,621	-	4,621	4,456	4,600	4,600	4,600
52520 Advertising	-	300	-	300	300	300	300	300
52530 Printing	2,365	2,100	-	2,100	2,100	1,290	1,290	1,290
52540 Photocopies	4,051	4,000	-	4,000	3,880	3,845	3,845	3,845
52610 Travel	3,122	3,200	-	3,200	3,200	2,909	2,909	2,909
52640 Training	40	300	-	300	250	300	300	300
52661 Background Checks	-	200	-	200	100	200	200	200
52670 Membership & Dues	793	825	-	825	800	800	800	800
	21,599	21,904	-	21,904	20,944	20,602	20,602	20,602

2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council
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RECREATION ADMIN. - 15000

(continued)

MATERIALS & SUPPLIES

53020 Office Supplies	3,371	3,500	-	3,500	3,465	3,500	3,500	3,500
53030 Computer Supplies	1,499	1,500	1,080	2,580	2,467	1,500	1,500	1,500
	4,870	5,000	1,080	6,080	5,932	5,000	5,000	5,000
TOTAL	439,102	431,115	1,080	432,195	429,603	436,753	437,193	437,193

Salaries, Full-time:

Director	84,831	84,831	84,831
Deputy Director	71,470	71,470	71,470
Program Assistant	57,943	57,943	57,943
Recreation Admin Registrar	44,870	45,422	45,422
Financial Administrative Assistant	45,507	45,329	45,329
One day calculation	822	823	823
Additional straight time	2,117	2,117	2,117
1/2 Program Asst paid by Rec Programs	(40,000)	(40,000)	(40,000)
	267,560	267,935	267,935

	2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council
<u>REC - BUILDINGS & GROUNDS - 15050</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	220,011	224,526	-	224,526	223,808	293,425	262,702	257,702
51040 Wages, Part-time	120,128	135,984	-	135,984	115,641	149,658	149,658	149,658
51110 Overtime	16,929	23,058	-	23,058	23,649	23,184	23,184	23,184
	357,068	383,568	-	383,568	363,098	466,267	435,544	430,544
EMPLOYEE BENEFITS								
51410 Social Security/FICA	21,210	23,910	-	23,910	22,512	29,175	27,270	27,270
51420 Medicare	4,960	5,592	-	5,592	5,265	6,823	6,378	6,378
51430 Maine PERS	20,830	23,520	-	23,520	23,072	30,394	27,444	27,444
51440 Health Benefit	78,400	84,000	-	84,000	84,000	118,560	102,960	102,960
	125,400	137,022	-	137,022	134,849	184,952	164,052	164,052
CONTRACTUAL SERVICES								
52030 Pro. Servs. - Medical	489	2,000	-	2,000	1,700	2,000	2,000	2,000
52090 Pro. Servs. - Other	2,995	5,875	-	5,875	7,622	7,825	7,825	7,825
52100 Electricity	6,263	6,850	-	6,850	7,023	7,765	7,765	7,765
52110 Water	10,773	13,930	-	13,930	13,215	14,200	14,200	14,200
52120 Sewer	4,368	5,835	-	5,835	6,217	6,435	6,435	6,435
52130 Rubbish Removal	17,561	19,148	-	19,148	18,779	18,411	18,411	18,411
52162 Brush & Wood Disposal	962	1,900	-	1,900	1,750	1,900	1,900	1,900
52230 R & M Facilities	26,848	25,890	-	25,890	34,000	29,210	29,210	23,860
52240 R & M Vehicle	8,249	10,275	-	10,275	10,500	17,475	17,475	11,575
52260 R & M Equipment	13,191	17,900	-	17,900	17,500	17,000	17,000	17,000
52330 Rental of Facilities	1,200	1,200	-	1,200	1,200	1,200	1,200	1,200
52360 Rental of Equipment	1,000	200	-	200	200	125	125	125
52510 Telephone	3,847	4,246	-	4,246	4,200	4,225	4,225	4,225
52520 Advertising	130	500	-	500	300	500	500	500
52640 Training	130	785	-	785	800	1,125	1,125	1,125
	98,006	116,534	-	116,534	125,006	129,396	129,396	118,146

2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council
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REC - BUILDINGS & GROUNDS - 15050

(continued)

MATERIALS & SUPPLIES

53010 General Supplies	27,873	41,075	8,695	49,770	49,195	45,722	41,075	41,075
53062 Publications	9	100	-	100	100	100	100	100
53120 Propane	2,598	4,050	-	4,050	3,890	5,200	5,200	5,200
53210 Diesel	4,156	4,600	-	4,600	4,230	6,900	5,750	5,750
53220 Gasoline	13,738	14,000	-	14,000	14,200	21,000	17,500	17,500
53520 Plants & Flowers	2,285	3,000	-	3,000	3,000	3,000	3,000	3,000
53710 Clothing	6,713	6,327	-	6,327	6,382	8,909	8,909	8,909
53730 Minor Equip & Hand Tools	6,001	13,325	-	13,325	13,325	12,149	12,149	12,149
	63,373	86,477	8,695	95,172	94,322	102,980	93,683	93,683

PROGRAMS

55000 Custodial Services - Rec Bldg	(25,000)	(30,300)	-	(30,300)	(30,300)	(33,200)	(33,200)	(33,200)
55577 Public Tree Program	16,465	19,525	-	19,525	19,500	21,825	21,825	21,825
55578 Browntail Moth Program	-	-	40,000	40,000	40,000	-	-	-
	(8,535)	(10,775)	40,000	29,225	29,200	(11,375)	(11,375)	(11,375)

CAPITAL OUTLAY

56300 Capital - Facilities	5,023	7,900	-	7,900	7,900	20,000	20,000	-
56600 Capital - Equipment	5,717	3,000	-	3,000	3,000	19,500	-	-
	10,740	10,900	-	10,900	10,900	39,500	20,000	-

TOTAL

646,052 **723,726** **48,695** **772,421** **757,375** **911,720** **831,300** **795,050**

2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 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 Recreation building was budgeted as a separate unit. Management of the building continues to be the responsibility of the Parks & Recreation Department.

Salaries, Full-time:

Parks & Facilities Manager	55,751	55,751	55,751
Parks Foreman	60,160	60,160	60,160
Maintenance Workers	176,718	145,995	145,995
One day calculation	796	796	796
Salary vacancy factor	-	-	(5,000)
	293,425	262,702	257,702

Wages, Part-time:

Maintenance Workers - permanent	22,142	22,142	22,142
Maintenance Workers - seasonal	127,516	127,516	127,516
	149,658	149,658	149,658

Diesel	2,300	gallons at	2.50	(Dept \$3.00)	6,900	5,750	5,750
Gasoline	7,000	gallons at	2.50	(Dept \$3.00)	21,000	17,500	17,500
Propane	1,300	gallons at	4.00		5,200	5,200	5,200

	2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council
<u>REC NEPTUNE DR BUILDING -15250</u>								
CONTRACTUAL SERVICES								
52100 Electricity	24,507	25,000	-	25,000	26,676	27,000	27,000	27,000
52110 Water	3,097	1,200	-	1,200	1,198	1,200	1,200	1,200
52120 Sewer	678	1,300	-	1,300	1,200	1,300	1,300	1,300
52150 Custodial Services	25,000	30,300	-	30,300	30,300	33,200	33,200	33,200
52220 R & M Building	29,491	71,635	35,105	106,740	105,105	70,937	70,937	70,937
	82,773	129,435	35,105	164,540	164,479	133,637	133,637	133,637
MATERIALS & SUPPLIES								
53125 Natural Gas	19,949	41,320	-	41,320	40,962	43,750	35,000	35,000
53150 Janitorial Supplies	5,704	4,830	-	4,830	6,034	7,040	7,040	7,040
53730 Minor Equip & Hand Tools	-	-	-	-	-	500	500	500
	25,653	46,150	-	46,150	46,996	51,290	42,540	42,540
CAPITAL OUTLAY								
56600 Capital - Equipment	-	-	-	-	-	30,000	30,000	17,000
	-	-	-	-	-	30,000	30,000	17,000
TOTAL	108,426	175,585	35,105	210,690	211,475	214,927	206,177	193,177
Natural Gas 17,500 therms at 2.50 43,750 17,500 therms at 2.00 35,000 35,000								

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 .

	2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council
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TEEN CENTER - 15300

PROGRAMS

52800 Grants	15,000	16,000	-	16,000	16,000	20,000	17,000	17,000
TOTAL	15,000	16,000	-	16,000	16,000	20,000	17,000	17,000

PEOPLE PLUS CENTER - 15310

PROGRAMS

52220 R & M Building	6,000	6,000	-	6,000	8,000	6,000	6,000	6,000
52800 Grants	113,300	117,200	-	117,200	117,200	140,000	123,060	123,060
	119,300	123,200	-	123,200	125,200	146,000	129,060	129,060
TOTAL	119,300	123,200	-	123,200	125,200	146,000	129,060	129,060

PUBLIC LIBRARY - 15400

PROGRAMS

52220 R & M Building	12,299	15,000	-	15,000	12,000	15,000	15,000	15,000
52800 Grants	1,310,000	1,358,500	-	1,358,500	1,358,500	1,458,988	1,426,425	1,426,425
TOTAL	1,322,299	1,373,500	-	1,373,500	1,370,500	1,473,988	1,441,425	1,441,425

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	2,650,179	2,843,126	84,880	2,928,006	2,910,153	3,203,388	3,062,155	3,012,905
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	2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council
<u>COUNTY TAX - 16000</u>								
52900 Assessment	1,360,042	1,410,855	-	1,410,855	1,410,855	1,517,700	1,517,700	1,517,700
TOTAL COUNTY TAX	1,360,042	1,410,855	-	1,410,855	1,410,855	1,517,700	1,517,700	1,517,700
<u>PROMOTION AND DEVELOPMENT - 17000</u>								
55702 Memorial Day	-	4,500	-	4,500	4,500	4,500	4,500	4,500
55704 MCOG	30,417	25,399	-	25,399	25,348	25,348	25,348	25,348
55708 Brunswick Downtown Association	93,000	100,000	-	100,000	100,000	100,000	100,000	100,000
55711 Maine State Music Theater	3,500	3,500	-	3,500	3,500	3,500	3,500	3,500
55712 Growstown School	4,915	5,000	-	5,000	5,000	10,000	10,000	10,000
55713 Town Commons	713	3,300	-	3,300	3,300	3,859	3,859	3,859
55714 Western Maine Transportation	30,000	30,000	-	30,000	30,000	60,000	60,000	60,000
55716 Metro Breeze	-	-	-	-	-	33,334	33,334	33,334
TOTAL	162,545	171,699	-	171,699	171,648	240,541	240,541	240,541

Funding for Western Maine Transportation and the MetroBreeze bus is proposed to come from Tax Increment Financing (TIF) revenues, subject to approval by the Maine Dept of Economic and Community Development (DECD).

ADDITIONAL SCHOOL ASST. - 17010

52610 Travel	10,000	10,000	-	10,000	10,000	10,000	10,000	10,000
TOTAL	10,000	10,000	-	10,000	10,000	10,000	10,000	10,000

	2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council
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CEMETERY CARE - 17020

55000 Program	8,250	7,000	-	7,000	8,620	7,000	7,000	7,000
TOTAL	8,250	7,000	-	7,000	8,620	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.

CONTINGENCY RESERVE - 17030

55000 Program	(151,713)	158,000	-	158,000	158,000	156,500	166,500	157,500
TOTAL	(151,713)	158,000	-	158,000	158,000	156,500	166,500	157,500
TOTAL UNCLASSIFIED	29,082	346,699	-	346,699	348,268	414,041	424,041	415,041

DEBT SERVICE

2006 CIP G/O BONDS - 18020

52710 Principal	200,000	200,000	-	200,000	200,000	200,000	200,000	200,000
52720 Interest	44,000	36,000	-	36,000	36,000	28,000	28,000	28,000
	244,000	236,000	-	236,000	236,000	228,000	228,000	228,000

2011 CIP G/O BONDS - 18030

52710 Principal	550,000	270,000	-	270,000	270,000	270,000	270,000	270,000
Less School Portion	(256,000)	-	-	-	-	-	-	-
Less TIF Portion	(71,000)	(71,000)	-	(71,000)	(69,000)	(69,000)	(69,000)	(69,000)
52720 Interest	46,000	36,450	-	36,450	36,450	28,350	28,350	28,350
Less School Portion	(2,560)	-	-	-	-	-	-	-
Less TIF Portion	(11,060)	(9,315)	-	(9,315)	(9,315)	(7,245)	(7,245)	(7,245)
	255,380	226,135	-	226,135	228,135	222,105	222,105	222,105

	2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council
<u>DEBT SERVICE</u>								
(continued)								
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	446,522	448,834	-	448,834	448,834	427,469	427,469	427,469
Less School Portion	(446,522)	(448,834)	-	(448,834)	(448,834)	(427,469)	(427,469)	(427,469)
	-	-	-	-	-	-	-	-
POLICE STATION BOND - 18040								
52710 Principal	275,000	275,000	-	275,000	275,000	275,000	275,000	275,000
52720 Interest	125,125	119,625	-	119,625	119,625	114,125	114,125	114,125
	400,125	394,625	-	394,625	394,625	389,125	389,125	389,125
SCHOOL REVOLVING RENOVATION BONDS - 18060								
52710 Principal	-	-	-	-	-	93,473	93,473	93,473
Less School Portion	-	-	-	-	-	(93,473)	(93,473)	(93,473)
	-	-	-	-	-	-	-	-
2017 CIP GO BONDS - 18070								
52710 Principal	-	-	-	-	-	56,000	56,000	56,000
Less School Portion	-	-	-	-	-	(56,000)	(56,000)	(56,000)
52720 Interest	-	-	-	-	-	47,571	47,571	47,571
Less School Portion	-	-	-	-	-	(13,515)	(13,515)	(13,515)
	-	-	-	-	-	34,056	34,056	34,056
TOTAL DEBT SERVICE	899,505	856,760	-	856,760	858,760	873,286	873,286	873,286
TOTAL EXPENDITURES	54,612,063	60,022,134	136,320	60,158,454	59,858,888	61,868,889	61,362,537	60,738,182

	2015-16 Actual	2016-17 Adopted	2016-17 Adjustments	2016-17 Available	2016-17 Est Expended	2017-18 Department	2017-18 Manager	2017-18 Council
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OTHER GENERAL FUND USES

<u>Transfers to Other Funds</u>								
59210 Special Revenue - Municipal	4,500	-	-	-	-	-	-	-
59400 Capital Projects - Municipal	1,439,351	1,259,828	40,000	1,299,828	1,299,828	1,462,703	1,462,703	1,462,703
59620 Enterprise Funds	194,000	194,000	-	194,000	194,000	225,000	225,000	225,000
TOTAL	1,637,851	1,453,828	40,000	1,493,828	1,493,828	1,687,703	1,687,703	1,687,703
Special Revenue - Municipal	Indicates transfers for grants and other activities accounted for in Special Revenue Funds.							
Memorial Day fund	4,500	-	-	-	-	-	-	-
	4,500	-	-	-	-	-	-	-
Capital Projects - Municipal:	Indicates the General Fund transfers to certain Capital Projects. See Capital Budget.							
Sidewalk Program	25,000	35,000	-	35,000	35,000	50,000	50,000	50,000
Street Resurfacing Program	630,000	665,000	-	665,000	665,000	750,000	750,000	750,000
Street Reconstruction Prog	-	-	-	-	-	-	-	-
Capital Improvements	128,634	-	40,000	40,000	40,000	-	-	-
Fire Vehicle Replacement	129,040	91,121	-	91,121	91,121	108,243	108,243	108,243
Police Vehicle Replacement	109,208	130,000	-	130,000	130,000	152,000	152,000	152,000
PW Equipment Replacement	310,449	290,647	-	290,647	290,647	347,460	347,460	347,460
P&R Vehicle Replacement	107,020	48,060	-	48,060	48,060	55,000	55,000	55,000
	1,439,351	1,259,828	40,000	1,299,828	1,299,828	1,462,703	1,462,703	1,462,703
Enterprise Funds:	Represents a General Fund subsidy to the Enterprise Funds.							
Solid Waste Enterprise Fund	150,000	150,000	-	150,000	150,000	150,000	150,000	150,000
Train Station-Visitors Center	44,000	44,000	-	44,000	44,000	75,000	75,000	75,000
	194,000	194,000	-	194,000	194,000	225,000	225,000	225,000
GRAND TOTALS	56,249,914	61,475,962	176,320	61,652,282	61,352,716	63,556,592	63,050,240	62,425,885

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TOWN OF BRUNSWICK, MAINE

**CAPITAL BUDGET &
TAX INCREMENT FINANCING BUDGET
Adopted May 25, 2017**

**For the Fiscal Year
July 1, 2017 - June 30, 2018**

Town of Brunswick, Maine
Capital Budget
Municipal Budget for July 1, 2017 - June 30, 2018

	2015-16	2016-17	2016-17	2016-17	2017-18	2017-18
	Actual	Council Approved	Supplemental	Final	Manager Proposed	Council

From General Fund Balance:

<i>General Government</i>						
Telecommunications	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Reserve Fund	-	-	-	-	400,000	400,000
<i>Public Safety</i>						
Police Cruisers outfit project	-	-	-	-	80,207	80,207
<i>Public Works</i>						
Vehicle Wash Bay Planning	-	20,000	-	20,000	-	-
<i>Parks & Recreation</i>						
Rec Ctr Interior Space Planning	-	20,000	-	20,000	-	-
Use of Fund Balance	50,000	40,000	-	40,000	480,207	480,207

From Reserves:

<i>Impact Fees</i>						
Pine Street Access	60,000	-	-	-	-	-
Use of Reserves	60,000	-	-	-	-	-

	2015-16 Actual	2016-17 Council Approved	2016-17 Supplemental	2016-17 Final	2017-18 Manager Proposed	2017-18 Council
From Municipal Revenues:						
<i>Streets and Sidewalks</i>						
Street Resurfacing Program	630,000	665,000	-	665,000	750,000	750,000
Sidewalk Program	25,000	35,000	-	35,000	50,000	50,000
<i>Vehicle Replacement</i>						
Fire Vehicle Replacement	129,040	91,121	-	91,121	108,243	108,243
Police Vehicle Replacement	109,208	130,000	-	130,000	152,000	152,000
PW Equipment Replacement	310,449	290,647	-	290,647	347,460	347,460
P&R Vehicle Replacement	107,020	48,060	-	48,060	55,000	55,000
Municipal Revenues	1,310,717	1,259,828	-	1,259,828	1,462,703	1,462,703
TOTALS	1,420,717	1,299,828	-	1,299,828	1,942,910	1,942,910

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

Street	Location	Proposed Length (l.f.)	Est Cost
Baribeau Drive	McKeen St to Hennessey Ave	980	\$ 37,000
Barrows Street	Columbia Ave to Boody St	740	29,000
Boody Street	Spring St to Dead End	1,410	50,000
Durham Road	Perreault Way to I-295	3,420	153,000
Kimberley Circle	From Woodward Pt Rd, 950' (left at Y fork)	950	62,000
Maine Street	Pleasant St to RR tracks	1,160	152,000
Mere Point Road	Maquoit Rd to Sandhill Dr	3,800	95,000
Garrison Street	Harpswell Rd to Pollard Ave	550	20,000
Pollard Avenue	Garrison St to Dead End	1,950	47,000
Turner Street	All	690	30,000
Webster Street	All	420	15,000
Westminster Street	All	830	25,000
Sandhill Drive	All	1,270	35,000
		18,170	\$ 750,000
		3.44	miles

Town of Brunswick, Maine
Tax Increment Financing Districts
Municipal Budget for July 1, 2017 - June 30, 2018

	2015-16 Actual	2016-17 Estimated Expenditures			2017-18 Budgeted Expenditures		
		TIF Fund	Trans to GF	Total	TIF Fund	Trans to GF	Total
Downtown Development							
Credit Enhancement Agreement	\$ 111,591	\$ 92,389	\$ -	92,389	95,161	\$ -	95,161
Debt Service & Capital Contribution							
35 Union Street Debt Service	82,060	78,315	\$ -	78,315	76,245	\$ -	76,245
Station Ave Construction	155,838	-	\$ -	-	-	\$ -	-
<i>Downtown Master Plan</i>							
Riverwalk match	-	16,000	\$ -	16,000	-	\$ -	-
Mill St (Union-Mill Storm Drain)	-	243,583	\$ -	243,583	-	\$ -	-
Downtown restroom pilot program	-	-	\$ -	-	15,000	\$ -	15,000
Facility Operations (Train Station/Visitors C	-	-	44,000	44,000	-	75,000	75,000
Economic Development (Admin Costs)	-	-	\$ -	-	-	66,666	66,666
Transit projects	-	-	\$ -	-	-	63,334	63,334
Total	349,489	430,287	44,000	474,287	186,406	205,000	391,406
Molnlycke							
Credit Enhancement Agreement	107,556	109,603	\$ -	109,603	141,471	\$ -	141,471
Road Improvements	-	-	\$ -	-	-	\$ -	-
Public Safety Improvements							
Police & Fire Vehicle Reserves	-	-	\$ -	-	-	100,000	100,000
Downtown TIF Projects	84,563	-	\$ -	-	-	-	-
Brussels Downtown Association	-	-	100,000	100,000	-	100,000	100,000
Economic Development (Parking Study)	-	-	\$ -	-	-	40,000	40,000
Total	192,119	109,603	100,000	209,603	141,471	240,000	381,471
Brussels Landing & Brussels Executive Airport							
Credit Enhancement Agreement	463,377	569,234	\$ -	569,234	604,610	\$ -	604,610
Road Improvements							
Qualified road work	-	-	145,000	145,000	-	100,000	100,000
Union St (Union-Mill Storm Drain)	-	998,422	\$ -	998,422	-	\$ -	-
Public Safety Improvements							
Police & Fire Vehicle Reserves	-	-	150,000	150,000	-	-	-
Brussels Downtown Association	-	-	\$ -	-	-	-	-
Economic Development	-	-	75,000	75,000	-	-	-
Brussels Landing Road Improvements							
Cooks Corner Road	-	50,000	\$ -	50,000	-	\$ -	-
Total	463,377	1,617,656	370,000	1,987,656	604,610	100,000	704,610
TOTAL	1,004,985	2,157,546	514,000	2,671,546	932,487	545,000	1,477,487



TOWN OF BRUNSWICK, MAINE

MUNICIPAL BUDGET 2017-18

Adopted May 25, 2017

Statistical Section

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

<u>ASSETS</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Cash & Investments	21,193,010	20,257,711	19,500,293	19,102,967	19,822,700
Taxes Receivable	706,866	821,285	798,261	1,026,639	851,719
Tax Liens & Acquired Property	245,769	264,646	292,495	308,611	338,931
Accounts Receivable	623,447	974,337	718,089	949,147	744,149
Advances to Other Funds	495,297	450,580	-	454,080	363,264
Other	23,925	55,570	36,767	37,711	26,753
TOTAL ASSETS	23,288,314	22,824,129	21,345,905	21,879,155	22,147,516
<u>LIABILITIES</u>					
Accounts Payable	638,737	490,519	800,131	744,923	916,388
Accrued Payroll	2,580,995	2,661,617	2,949,180	3,113,766	3,170,965
Due to Other Funds	875,669	1,112,709	1,269,664	1,535,250	410,666
Other	256,645	260,509	261,032	301,832	335,980
TOTAL LIABILITIES	4,352,046	4,525,354	5,280,007	5,695,771	4,833,999
<u>DEFERRED INFLOWS</u>					
Deferred Property Taxes	631,311	577,813	721,220	781,503	726,061
Deferred Revenues	196,662	208,347	219,446	263,097	269,321
TOTAL DEFERRED INFLOWS	827,973	786,160	940,666	1,044,600	995,382
<u>FUND BALANCES</u>					
Non-spendable	519,222	506,150	36,767	491,791	388,484
Restricted	6,573,147	5,179,656	4,980,910	4,451,426	4,482,259
Assigned	1,987,354	1,824,835	1,619,378	1,525,233	1,130,790
Unassigned	9,028,572	10,001,974	8,488,177	8,670,334	10,316,602
TOTAL FUND BALANCE	18,108,295	17,512,615	15,125,232	15,138,784	16,318,135
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	23,288,314	22,824,129	21,345,905	21,879,155	22,147,516

Beginning with the year ended June 30, 2012, the Town utilizes the balance sheet elements required by Government Accounting Standards Board (GASB) Statement 54.

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>	2012	2013	2014	2015	2016
Taxes	33,574,965	36,629,919	38,490,317	40,582,907	42,531,410
Licenses, Fees & Permits	310,181	372,259	399,359	387,127	438,731
Intergovernmental	16,907,852	14,393,862	14,268,570	13,869,293	13,810,564
Charges for Service	1,606,492	1,582,963	1,373,629	1,349,207	1,452,524
Fines and Penalties	20,019	34,756	39,511	56,197	43,135
Interest on Investments	45,402	19,177	13,687	10,156	37,482
Other	569,691	744,501	731,055	736,595	519,261
TOTAL REVENUES	53,034,602	53,777,437	55,316,128	56,991,482	58,833,107
<u>EXPENDITURES</u>					
General Government	3,223,623	3,281,811	3,552,992	3,517,191	3,548,096
Public Safety	7,258,896	7,681,120	8,013,000	8,295,800	8,372,964
Public Works	3,040,274	3,389,760	3,690,883	4,110,190	3,558,509
Human Services	168,813	154,425	168,723	171,606	176,406
Education	30,310,885	30,599,422	32,539,288	33,989,089	34,092,968
Recreation & Culture	2,163,371	2,322,958	2,490,538	2,669,911	2,650,179
Debt Service	3,466,375	3,346,403	3,566,428	2,744,750	2,696,785
County Tax	1,187,020	1,183,264	1,249,487	1,333,350	1,360,042
Unclassified	296,682	281,424	36,996	8,683	29,082
TOTAL EXPENDITURES	51,115,939	52,240,587	55,308,335	56,840,570	56,485,031
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers In	202,613	956,397	704,265	1,052,000	620,942
Transfers Out	(3,873,121)	(3,088,927)	(3,324,441)	(1,189,360)	(1,789,667)
Sale of general capital assets	65,906	-	225,000	-	-
	(3,604,602)	(2,132,530)	(2,395,176)	(137,360)	(1,168,725)
EXCESS OF REVENUES AND OTHER SOURCES					
OVER/(UNDER) EXPENDITURES AND OTHER USES	(1,685,939)	(595,680)	(2,387,383)	13,552	1,179,351
BEGINNING FUND BALANCE	19,794,234	18,108,295	17,512,615	15,125,232	15,138,784
ENDING FUND BALANCE	18,108,295	17,512,615	15,125,232	15,138,784	16,318,135

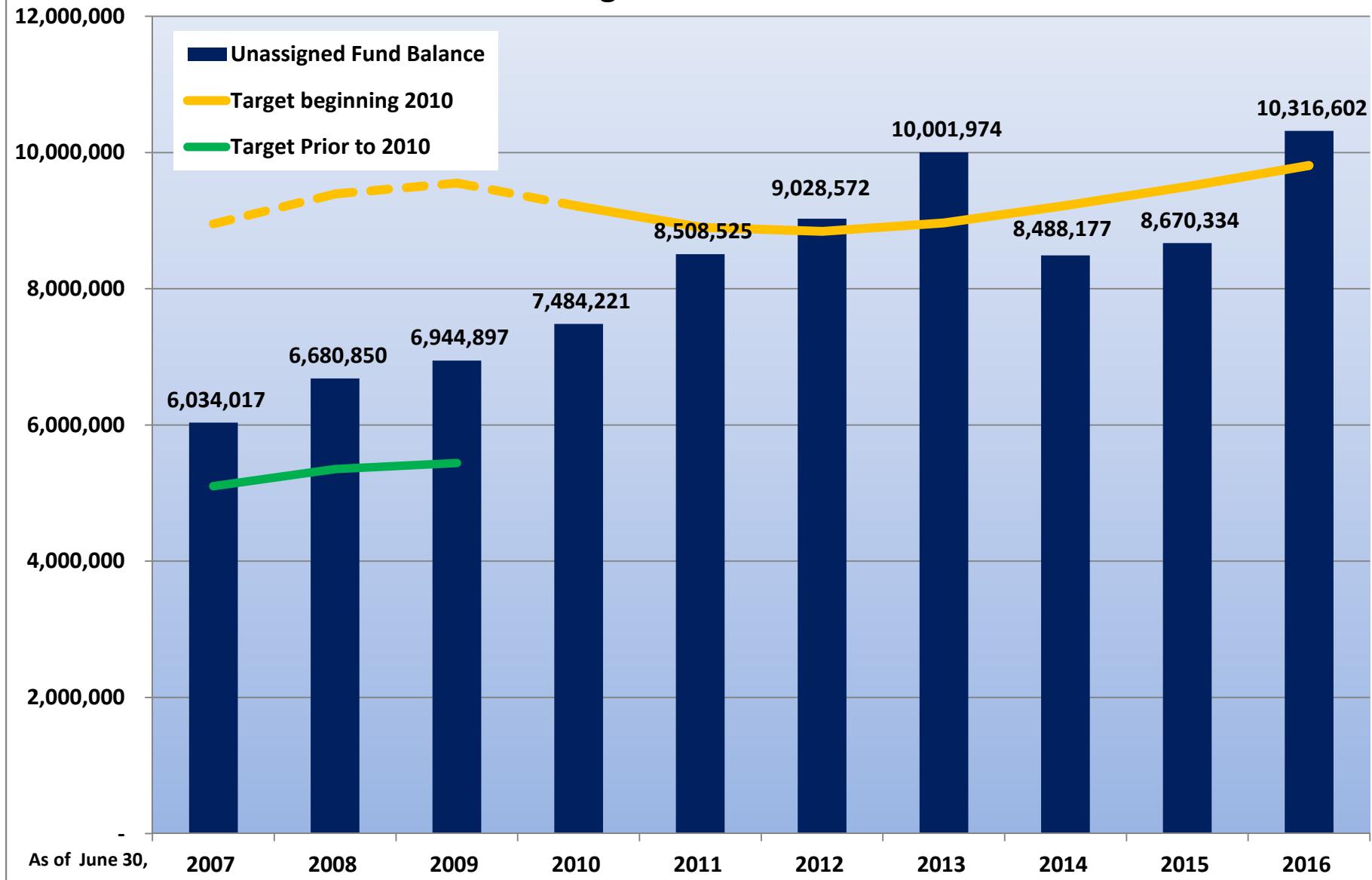
Notes: This statement is produced using generally accepted accounting principals (GAAP Basis). To reconcile the GAAP basis to the basis used for budget purposes (Budget Basis), it is necessary to subtract from the GAAP basis the amount the State of Maine contributes to the Maine Public Employees Retirement System (MEPERS) for employees enrolled in the MEPERS Teacher Retirement Plan. The amounts to be subtracted from both GAAP revenues and GAAP expenditures for the fiscal years ended June 30, 2016, 2015, 2014, 2013 and 2012 are \$2,025,000, 2,455,000, 2,403,000, \$2,445,000 and \$2,450,000, respectively.

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

Fiscal Year Ended	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
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	\$ 363,264
Inventories and prepaids	50,509	62,772	16,101	30,054	34,266	23,925	55,570	36,767	37,711	25,220
Restricted										
Education	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	4,242,058
Municipal purposes	351,058	416,890	326,784	129,721	281,669	370,351	210,670	207,738	211,045	240,201
Assigned										
Assigned	749,070	625,002	608,524	1,626,364	1,014,339	1,987,354	1,824,835	1,619,378	1,525,233	1,130,790
Unassigned	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	10,316,602
Total General Fund	\$ 12,361,263	\$ 14,854,909	\$ 17,659,591	\$ 19,276,437	\$ 19,794,234	\$ 18,108,295	\$ 17,512,615	\$ 15,125,232	\$ 15,138,784	\$ 16,318,135
General Fund Revenues	\$ 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	\$ 58,833,107
Unrestricted Fund Balance	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	11,447,392
As a % of Revenues	12.63%	12.97%	13.19%	16.49%	17.83%	20.77%	21.99%	18.27%	17.89%	19.46%
Unassigned Fund Balance	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	10,316,602
As a % of Revenues	11.24%	11.86%	12.12%	13.55%	15.93%	17.02%	18.60%	15.34%	15.21%	17.54%
Target Unassigned Balance	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	9,807,479
Amount Above/(Below) Target	(2,915,898)	(2,710,235)	(2,604,346)	(1,726,107)	(393,041)	187,704	1,037,275	(733,022)	(830,146)	509,123
Previous Target (prior to 2010)	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	5,589,145

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

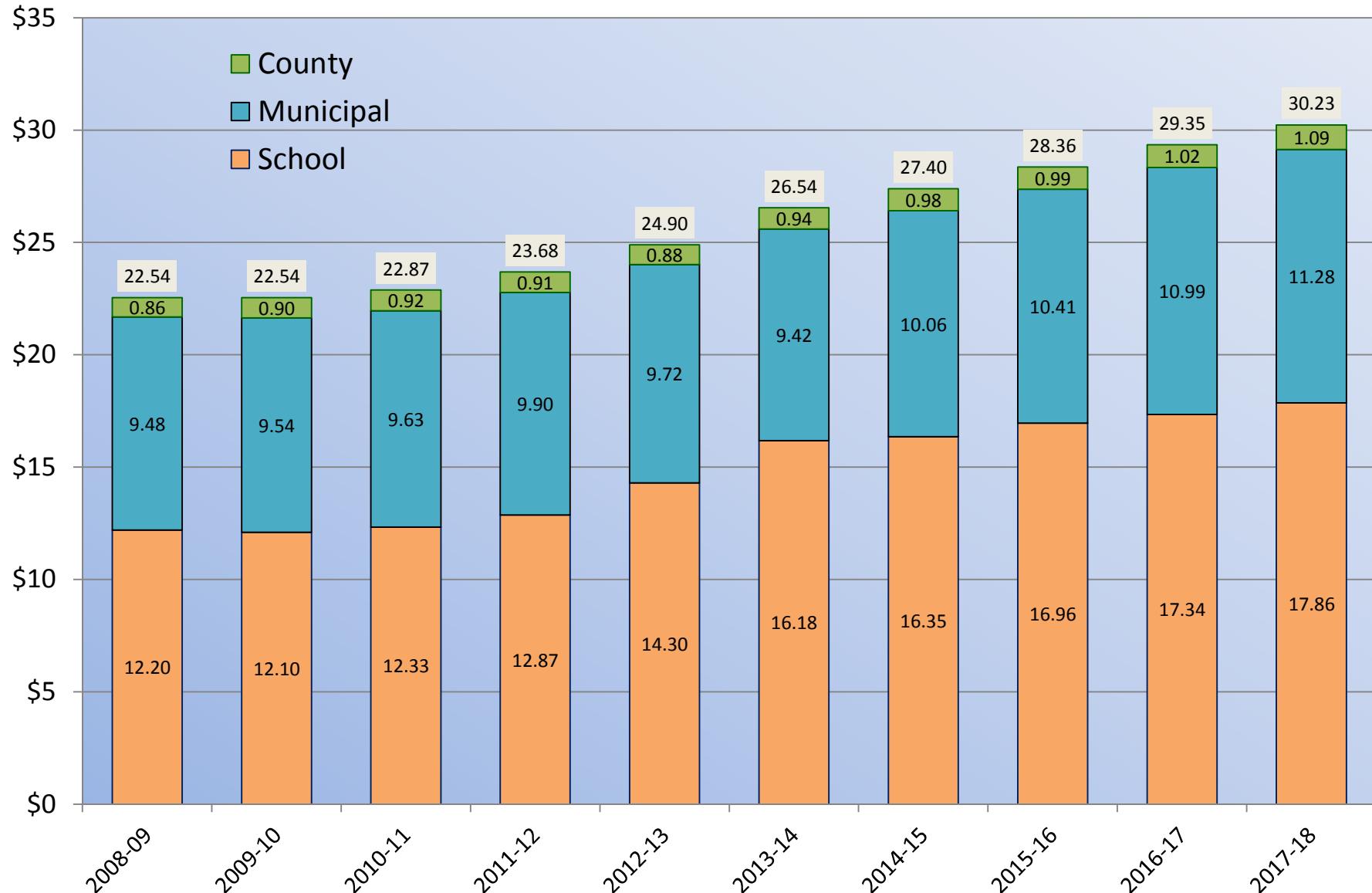


Town of Brunswick
General Fund Budget Comparisons

	Fiscal 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	Fiscal 2017-18
Revenues & Other Sources										
Municipal (1)	7,243,274	7,002,879	6,556,863	6,077,468	7,000,478	8,205,876	7,307,107	7,393,370	7,174,897	7,750,500
School (2)	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	12,660,447
County	0	0	0	0	0	0	0	0	0	0
	25,334,064	24,985,299	24,118,833	22,620,329	21,364,144	22,163,395	20,845,938	20,601,560	20,896,662	20,410,947
	1.73%	-1.38%	-3.47%	-6.21%	-5.55%	3.74%	-5.94%	-1.17%	1.43%	-2.32%
Expenditures & Other Uses										
Municipal	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	23,429,716
School	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	37,478,469
County	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	1,517,700
	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	62,425,885
	2.50%	-0.33%	-0.90%	0.20%	2.27%	5.36%	0.86%	2.58%	3.15%	1.55%
Net From Property Taxes										
Municipal	12,066,150	12,217,225	12,310,076	12,897,710	13,000,760	12,580,393	13,695,499	14,317,219	15,194,674	15,679,216
School	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	24,818,022
County	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	1,517,700
	28,684,697	28,855,501	29,239,140	30,843,541	33,311,387	35,443,136	37,253,605	38,994,926	40,579,299	42,014,938
Tax Rate Valuation	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	1,382,599,632	1,389,842,470
Percent Increase	1.66%	0.60%	-0.13%	1.88%	2.71%	-0.18%	1.81%	1.13%	0.55%	0.52%
Tax Rates (per 1,000)										
Municipal	9.48	9.54	9.63	9.90	9.72	9.42	10.06	10.41	10.99	11.28
School	12.20	12.10	12.33	12.87	14.30	16.18	16.35	16.96	17.34	17.86
County	0.86	0.90	0.92	0.91	0.88	0.94	0.98	0.99	1.02	1.09
	22.54	22.54	22.87	23.68	24.90	26.54	27.40	28.36	29.35	30.23
Percent Increase	1.50%	0.00%	1.46%	3.54%	5.15%	6.59%	3.24%	3.50%	3.49%	3.00%
Notes:										
(1) Includes:										
General Municipal Revenue	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	5,834,708
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	(162,008)	44,776	(223,348)	(358,445)	(571,751)	180,316	(476,026)	(170,090)	(319,800)	6,942
Use of Fund Balance	275,000	275,000	285,000	140,000	1,000,000	1,000,000	1,027,671	1,138,150	600,000	500,000
State Rev Sharing & Reserv	2,100,000	1,975,000	1,425,000	1,500,000	1,550,000	1,079,000	1,027,671	1,109,837	1,138,850	
Other Sources and C. Unit	102,335	87,000	264,512	218,500	216,000	978,566	718,000	500,000	514,000	545,000
	7,243,274	7,002,879	6,556,863	6,077,468	7,000,478	8,205,876	7,307,107	7,393,370	7,174,897	7,750,500
(2) Includes										
General Education Revenue	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	10,049,083
Education Balances	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	2,611,364
	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	12,660,447

Town of Brunswick Comparative Tax Rates - Ten Years

Mil rate



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