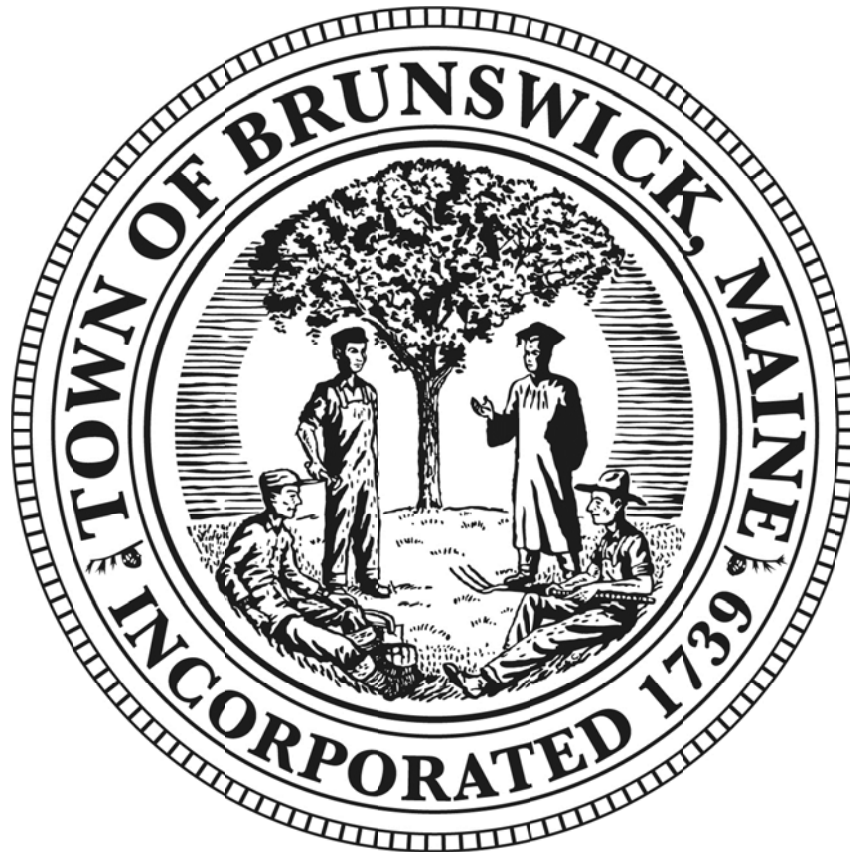


TOWN OF BRUNSWICK, MAINE



MUNICIPAL BUDGET

ADOPTED

**For the Fiscal Year
July 1, 2011 - June 30, 2012**

Town of Brunswick, Maine
Municipal Budget for July 1, 2011 - June 30, 2012
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Town of Brunswick, Maine
Comparative Balance Sheets
For the General Fund
As of June 30,

<u>ASSETS</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Cash & Investments	12,747,169	14,377,547	16,978,303	17,376,206	21,724,381
Taxes Receivable	463,396	644,772	633,329	603,174	752,364
Tax Liens & Acquired Property	82,573	120,728	201,568	146,249	154,593
Accounts Receivable	379,631	393,977	381,313	505,275	696,414
Due From Other Funds	4,191,593	279,474	-	341,144	-
Advances to Other Funds	99,113	1,162,313	1,953,201	2,653,201	2,053,201
Other	34,120	50,509	62,772	16,101	30,054
TOTAL ASSETS	17,997,595	17,029,320	20,210,486	21,641,350	25,411,007
<u>LIABILITIES</u>					
Accounts Payable	529,316	648,132	610,040	671,662	790,947
Accrued Payroll	2,084,873	2,152,191	2,595,276	2,634,945	2,810,979
Due to Other Funds	1,947,284	1,204,282	1,448,889	-	1,606,269
Deferred Property Taxes	283,972	446,963	414,971	445,584	479,514
Deferred Revenues	110,010	120,667	117,652	108,123	121,066
Other	345,107	95,822	168,749	121,445	325,795
TOTAL LIABILITIES	5,300,562	4,668,057	5,355,577	3,981,759	6,134,570
<u>FUND BALANCES</u>					
Non-spendable	-	1,212,822	2,015,973	2,669,302	2,083,255
Restricted	3,947,433	4,365,354	5,533,084	7,436,868	8,082,597
Assigned	1,241,798	749,070	625,002	608,524	1,626,364
Unassigned	7,507,802	6,034,017	6,680,850	6,944,897	7,484,221
TOTAL FUND BALANCE	12,697,033	12,361,263	14,854,909	17,659,591	19,276,437
TOTAL LIABILITIES AND FUND BALANCES	17,997,595	17,029,320	20,210,486	21,641,350	25,411,007

Beginning with the year ended June 30, 2009, the Town utilizes the fund balance categories required by Government Accounting Standards Board (GASB) Statement 54. Prior years have been restated to reflect the new categories.

Town of Brunswick, Maine
Comparative Statement of Revenues, Expenditures and
Changes in Fund Balance for the General Fund - GAAP Basis
For the Year Ended June 30,

<u>REVENUES</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Taxes	29,422,333	29,621,499	30,639,619	31,435,749	31,593,993
Licenses, Fees & Permits	359,681	373,905	278,999	259,430	267,450
Intergovernmental	17,901,691	19,661,735	21,150,020	21,663,707	19,975,317
Charges for Service	2,233,264	2,237,338	2,907,365	2,802,675	2,532,274
Interest on Investments	480,219	709,664	613,281	170,879	53,101
Other	<u>1,208,010</u>	<u>1,084,613</u>	<u>745,958</u>	<u>951,563</u>	<u>828,785</u>
TOTAL REVENUES	51,605,198	53,688,754	56,335,242	57,284,003	55,250,920
<u>EXPENDITURES</u>					
General Government	4,407,809	4,629,489	3,427,968	3,381,591	3,252,950
Public Safety	5,109,720	5,530,307	6,922,947	6,956,987	6,955,140
Public Works	2,652,089	2,823,725	3,388,281	3,270,835	3,064,200
Human Services	194,494	169,445	183,258	146,587	134,829
Education	30,136,810	31,552,067	33,038,976	33,300,722	33,078,519
Recreation & Culture	1,841,299	1,977,777	2,130,802	2,278,565	2,228,651
Debt Service	2,152,170	2,421,855	2,017,363	1,784,225	1,714,125
County Tax	977,266	998,732	1,052,971	1,088,467	1,149,612
Unclassified	<u>413,486</u>	<u>448,278</u>	<u>319,038</u>	<u>308,691</u>	<u>133,725</u>
TOTAL EXPENDITURES	47,885,143	50,551,675	52,481,604	52,516,670	51,711,751
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers In	494	187,461	809,056	95,673	447,199
Transfers Out	<u>(3,753,051)</u>	<u>(3,660,310)</u>	<u>(2,169,048)</u>	<u>(2,058,324)</u>	<u>(2,369,522)</u>
	(3,752,557)	(3,472,849)	(1,359,992)	(1,962,651)	(1,922,323)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(32,502)	(335,770)	2,493,646	2,804,682	1,616,846
BEGINNING FUND BALANCE	12,729,535	12,697,033	12,361,263	14,854,909	17,659,591
ENDING FUND BALANCE	12,697,033	12,361,263	14,854,909	17,659,591	19,276,437

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, 2010, 2009, 2008, 2007, and 2006 are \$2,900,000, \$3,100,000, \$3,022,000, \$2,612,000, and 2,844,000, respectively.

Certain expenditures have been reclassified for comparative purposes. Debt Service includes School obligations, which, for budget purposes, are included in the Education expenditures. Expenditures for certain school improvements are recorded as expenditures of a capital improvement fund. Beginning with the 2008 fiscal year, certain expenditures previously categorized as "General Government" have been included in other functional categories.

**Town of Brunswick, Maine
Revenue, Expenditure and Tax Comparison
Municipal Budget for July 1, 2011 - June 30, 2012**

	Adopted 2010-11	Council 2011-12	Council Increase (Decrease)	Council Increase (Decrease)
<u>Revenues & Other Sources</u>				
Municipal (1)	6,556,863	6,435,913	(120,950)	(1.84%)
School (2)	17,561,970	16,542,861	(1,019,109)	(5.80%)
County	0	0	0	0.00%
	24,118,833	22,978,774	(1,140,059)	(4.73%)
<u>Expenditures & Other Uses</u>				
Municipal	18,866,939	18,975,178	108,239	0.57%
School	33,319,985	33,301,672	(18,313)	(0.05%)
County	1,171,049	1,187,020	15,971	1.36%
	53,357,973	53,463,870	105,897	0.20%
<u>Net From Property Taxes</u>				
Municipal	12,310,076	12,539,265	229,189	1.86%
School	15,758,015	16,758,811	1,000,796	6.35%
County	1,171,049	1,187,020	15,971	1.36%
	29,239,140	30,485,096	1,245,956	4.26%
<u>Tax Rate Valuation</u>	1,278,493,030	1,287,494,562	9,001,532	0.70%
<u>Tax Rates (per 1,000)</u>				
Municipal	9.63	9.74	0.11	1.14%
School	12.33	13.02	0.69	5.60%
County	0.92	0.92	0.00	0.00%
	22.87	23.68	0.81	3.54%

	Adopted 2010-11	Council 2011-12	Council Increase (Decrease)	Council Increase (Decrease)
<u>Property Tax Revenue Calculation</u>				
<u>Taxable Valuation (Net of Homestead & BETE)</u>	1,259,526,250	1,269,211,042	9,684,792.00	0.77%
Tax Rate per (1,000)	22.87	23.68	0.81	3.54%
Property Tax Commitment	28,805,365	30,054,917	1,249,552	4.34%
<u>Homestead Reimbursement Calculation</u>				
Homestead Exempt Value	27,001,400	27,001,400	0	0.00%
Homestead Reimbursement %	50.00%	50.00%	0	0.00%
Homestead Reimbursement	308,761	319,697	10,936	3.54%
<u>BETE Reimbursement</u>				
BETE Value	6,832,600	6,832,600	0	0.00%
BETE Reimbursement %	80.00%	70.00%	(0)	(12.50%)
BETE Reimbursement	125,009	113,257	(11,752)	(9.40%)
Total From Property Taxes	29,239,135	30,487,871	1,248,736	4.27%

Notes:

(1) Includes:

General Municipal Revenues	5,205,699	4,852,413	(353,286)	(6.79%)
Allowance for Deferred Taxes	(200,000)	(200,000)	0	0.00%
Allowance for Tax Abatements	(75,000)	(75,000)	0	0.00%
Supplemental Taxes	0	0	0	0.00%
Other Adjustments	(223,348)	0	223,348	(100.00%)
Use of Fund Balance	285,000	140,000	(145,000)	(50.88%)
State Revenue Sharing & Balance	1,425,000	1,500,000	75,000	5.26%
Other Sources	139,512	218,500	78,988	56.62%
	6,556,863	6,435,913	(120,950)	(1.84%)

(2) Includes:

General Education Revenues	14,061,970	13,042,861	(1,019,109)	(7.25%)
Education Balances	3,500,000	3,500,000	0	0.00%
	17,561,970	16,542,861	(1,019,109)	(5.80%)

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

	2009-10 Expended	2010-11 Budget	2010-11 Adjustments	2010-11 Available	2010-11 Est Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>General Government</u>								
Administration	411,536	398,714	(9,080)	389,634	408,791	393,515	393,515	392,515
Finance Department	564,289	629,846	-	629,846	609,222	655,894	650,894	650,894
Technology Services	206,329	223,420	-	223,420	224,611	255,238	255,238	255,238
Municipal Officers	113,913	113,415	-	113,415	104,215	116,415	116,415	115,415
Municipal Building	163,228	176,338	2,886	179,224	160,875	177,939	177,939	177,939
Risk Management	384,767	525,446	-	525,446	461,821	475,550	475,550	428,550
Cable TV	86,959	88,540	-	88,540	86,559	87,449	85,655	85,655
Assessing	284,308	249,824	-	249,824	235,477	247,033	247,033	247,033
Codes Enforcement	218,830	167,563	-	167,563	167,737	-	-	-
Town Clerk & Elections	308,621	318,614	-	318,614	317,239	329,488	329,488	329,488
Planning	283,904	244,036	-	244,036	240,934	437,894	427,944	427,944
Economic Development	226,266	251,619	1,480	253,099	222,836	265,934	163,775	162,775
	3,252,950	3,387,375	(4,714)	3,382,661	3,240,317	3,442,349	3,323,446	3,273,446
<u>Public Safety</u>								
Fire Department	2,575,420	2,638,877	3,614	2,642,491	2,702,575	2,821,745	2,796,745	2,796,745
Police Department	3,804,701	3,487,867	(102,538)	3,385,329	3,325,939	3,649,510	3,574,510	3,574,510
Emergency Services Dispatch	-	556,516	102,538	659,054	659,143	707,442	687,442	687,442
Streetlights	181,932	190,000	-	190,000	180,000	190,000	190,000	190,000
Traffic Signals	24,620	18,600	-	18,600	29,600	27,600	27,600	27,600
Fire Suppression (Hydrants)	364,680	364,680	-	364,680	365,583	365,885	365,885	365,885
Emergency Management	3,787	4,000	-	4,000	2,064	2,000	2,000	2,000
	6,955,140	7,260,540	3,614	7,264,154	7,264,904	7,764,182	7,644,182	7,644,182

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

	2009-10 Expended	2010-11 Budget	2010-11 Adjustments	2010-11 Available	2010-11 Est Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>Public Works</u>								
Administration	467,813	370,796	5,300	376,096	377,891	389,222	389,222	389,222
General Maintenance	661,699	696,667	15,000	711,667	660,278	752,495	735,295	735,295
Winter Maintenance	610,308	785,439	-	785,439	769,876	838,453	821,853	821,853
Refuse Collection & Disposal	551,212	585,199	-	585,199	557,228	587,353	587,353	587,353
Recycling	244,275	259,245	-	259,245	254,005	261,148	261,148	261,148
Central Garage	528,893	587,471	(12,000)	575,471	564,419	629,148	621,748	621,748
	3,064,200	3,284,817	8,300	3,293,117	3,183,697	3,457,819	3,416,619	3,416,619
<u>Human Services</u>								
General Assistance	132,851	146,525	-	146,525	146,596	148,848	148,848	148,848
Health & Social Services	1,978	2,701	-	2,701	2,701	2,701	2,701	2,701
	134,829	149,226	-	149,226	149,297	151,549	151,549	151,549
<u>Education</u>								
School Department	31,264,644	33,319,985	-	33,319,985	33,319,985	33,301,672	33,301,672	33,301,672
	31,264,644	33,319,985	-	33,319,985	33,319,985	33,301,672	33,301,672	33,301,672
<u>Recreation & Culture</u>								
Recreation Administration	413,331	382,724	-	382,724	369,143	408,643	408,643	408,643
Buildings & Grounds Maintenananc	595,513	555,399	-	555,399	531,798	645,485	620,335	620,335
Coffin Pond	47,286	-	-	-	-	-	-	-
Teen Center	5,000	4,500	-	4,500	4,500	-	-	-
People Plus Center	70,000	63,000	-	63,000	63,000	75,000	75,000	75,000
Curtis Memorial Library	1,097,521	1,030,000	-	1,030,000	1,037,000	1,087,355	1,087,355	1,087,355
	2,228,651	2,035,623	-	2,035,623	2,005,441	2,216,483	2,191,333	2,191,333

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

	2009-10 Expended	2010-11 Budget	2010-11 Adjustments	2010-11 Available	2010-11 Est Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>County Tax</u>	1,149,612	1,171,049	-	1,171,049	1,171,049	1,187,020	1,187,020	1,187,020
	1,149,612	1,171,049	-	1,171,049	1,171,049	1,187,020	1,187,020	1,187,020
<u>Unclassified</u>								
Promotion & Development	112,685	117,358	-	117,358	116,858	141,758	141,758	141,758
Additional School Assistance	16,000	16,000	-	16,000	16,000	16,000	16,000	10,000
Cemetery Care	1,500	3,000	-	3,000	3,000	3,000	3,000	3,000
Salary, Wage & Benefits Reserve	3,540	65,000	-	65,000	40,250	65,000	65,000	40,000
	133,725	201,358	-	201,358	176,108	225,758	225,758	194,758
<u>Debt Service</u>								
Principal & Interest Payments	628,000	284,000	-	284,000	284,000	558,643	558,643	558,643
	628,000	284,000	-	284,000	284,000	558,643	558,643	558,643
Total Expenditures	48,811,751	51,093,973	7,200	51,101,173	50,794,798	52,305,475	52,000,222	51,919,222
<u>Other Uses of Funds</u>								
To Other Funds	2,369,522	2,264,000	283,580	2,547,580	2,526,500	1,794,357	1,594,648	1,544,648
Total Other Uses	2,369,522	2,264,000	283,580	2,547,580	2,526,500	1,794,357	1,594,648	1,544,648
TOTAL EXPENDITURES & OTHER USES	51,181,273	53,357,973	290,780	53,648,753	53,321,298	54,099,832	53,594,870	53,463,870

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

	2009-10 Expended	2010-11 Budget	2010-11 Adjustments	2010-11 Available	2010-11 Est Expended	2011-12 Department	2011-12 Manager	2011-12 Council
TOTAL EXPENDITURES & OTHER USES	51,181,273	53,357,973	290,780	53,648,753	53,321,298	54,099,832	53,594,870	53,463,870
Revenues & Other Sources	22,388,162	23,192,181	290,780	23,482,961	19,444,022	21,148,774	21,493,774	21,803,774
Net Before SRS	28,793,111	30,165,792				32,951,058	32,101,096	31,660,096
State Revenue Sharing	1,625,720	1,425,000	-	1,425,000	1,400,000	1,375,000	1,375,000	1,450,000
NET REQUIRED FROM PROPERTY TAXES		28,740,792				31,576,058	30,726,096	30,210,096
Plus Allowances:								
Deferred Property Taxes		200,000				200,000	200,000	200,000
Tax Abatements		75,000				75,000	75,000	75,000
Supplemental Taxes		-				-	-	-
Other		223,348				-	-	-
TOTAL FROM PROPERTY TAXES		29,239,140				31,851,058	31,001,096	30,485,096
TAXABLE VALUATION		1,259,526,250				1,269,211,042	1,269,211,042	1,269,211,042
Plus State Share Homestead		13,500,700				13,500,700	13,500,700	13,500,700
Plus State Share BETE		5,466,080				4,782,820	4,782,820	4,782,820
TAX RATE VALUATION		1,278,493,030				1,287,494,562	1,287,494,562	1,287,494,562
TAX RATE		22.87				24.74	24.08	23.68
						<i>(estimated)</i>	<i>(estimated)</i>	<i>(estimated)</i>
						8.18%	5.29%	3.54%

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

	2009-10 Expended	2010-11 Budget	2010-11 Adjustments	2010-11 Available	2010-11 Est Expended	2011-12 Department	2011-12 Manager	2011-12 Council
REIMBURSEMENT CALCULATIONS								
Homestead Reimbursement Calculation								
Homestead Exempt Value		27,001,400				27,001,400	27,001,400	27,001,400
Homestead Reimbursement %		50.00%				50.00%	50.00%	50.00%
Homestead Reimbursement		308,761				334,007	325,097	319,697
BETE Reimbursement Calculation								
BETE Exempt Value		6,832,600				6,832,600	6,832,600	6,832,600
BETE Reimbursement %		80.00%				70.00%	70.00%	70.00%
BETE Reimbursement		125,009				118,327	115,170	113,257
Property Tax Commitment		28,805,370				31,398,724	30,560,828	30,052,142

**Town of Brunswick, Maine
Revenue Budget**

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Adjusted	2010-11 Estimated	2011-12 Department	2011-12 Manager	2011-12 Council	
<u>Taxes</u>									
111191-41110	Auto Excise Tax	2,469,748	2,375,000	-	2,375,000	2,470,000	2,370,000	2,375,000	2,475,000
111191-41111	Watercraft Excise Tax	26,831	24,000	-	24,000	24,000	24,000	24,000	24,000
111190-41105	Interest on Taxes	87,966	65,000	-	65,000	75,000	65,000	65,000	65,000
111190-41106	Tax Lien Costs	12,274	10,000	-	10,000	12,000	10,000	10,000	10,000
111190-41109	Payments In Lieu Of Taxes (PILOT)	212,938	185,000	-	185,000	190,000	185,000	185,000	205,000
		2,809,757	2,659,000	-	2,659,000	2,771,000	2,654,000	2,659,000	2,779,000
<u>Intergovernmental</u>									
131190-43102	State Tax Exemptions	25,404	10,000	-	10,000	15,000	10,000	10,000	25,000
131132-43103	Highway Grant Fund	198,604	170,000	-	170,000	170,000	170,000	170,000	200,000
131192-43106	Snowmobile Receipts	1,854	1,500	-	1,500	1,500	1,500	1,500	1,500
131142-43104	Gen. Asst. Reimbursement	23,043	15,000	-	15,000	20,000	15,000	15,000	20,000
131192-43105	Emergency Management	7,306	-	-	-	14,000	-	-	-
		256,211	196,500	-	196,500	220,500	196,500	196,500	246,500
<u>Administration</u>									
191011-49000	Miscellaneous	455	70	-	70	-	-	-	-
		455	70	-	70	-	-	-	-
<u>Finance Department</u>									
121111-42207	Passport Fees	-	-	-	-	-	8,000	8,000	8,000
121111-42209	Passport Photos	-	-	-	-	-	1,700	1,700	1,700
141111-44110	Auto Registration Fees	41,200	37,500	-	37,500	41,200	37,500	37,500	37,500
141111-44111	Boat, ATV, Snowmobile Regs.	1,741	1,500	-	1,500	1,500	1,500	1,500	1,500
191111-49000	Miscellaneous	8,392	2,500	-	2,500	10,000	2,500	2,500	2,500
		51,333	41,500	-	41,500	52,700	51,200	51,200	51,200

**Town of Brunswick, Maine
Revenue Budget**

		2009-10	2010-11	2010-11	2010-11	2010-11	2011-12	2011-12	2011-12
		Actual	Budget	Adjustments	Adjusted	Estimated	Department	Manager	Council
<u>Codes Enforcement</u>									
121411-42100	Building Permits	90,141	94,100	-	94,100	145,000	150,000	150,000	150,000
121411-42101	Electrical Permits	20,488	14,000	-	14,000	21,500	23,000	23,000	23,000
121411-42102	Plumbing Permits	12,008	8,500	-	8,500	10,000	11,000	11,000	11,000
121411-42103	Zoning Board Fees	-	-	-	-	-	-	-	-
191411-49000	Miscellaneous	1,945	1,500	-	1,500	-	-	-	-
		124,582	118,100	-	118,100	176,500	184,000	184,000	184,000
<u>Town Clerk</u>									
121611-42200	Hunting & Fishing Licenses	1,547	1,500	-	1,500	1,450	1,430	1,430	1,430
121611-42201	Dog Licenses	2,425	2,104	-	2,104	2,354	2,402	2,402	2,402
121611-42202	Vital Statistics	48,565	48,000	-	48,000	48,000	48,000	48,000	48,000
121611-42203	General Licenses	25,810	22,280	-	22,280	23,155	22,635	22,635	22,635
121611-42204	Victualer Licenses	20,912	19,425	-	19,425	19,425	20,775	20,775	20,775
121611-42205	Shellfish Licenses	19,025	19,925	-	19,925	19,925	19,200	19,200	19,200
121611-42206	Neutered/Spayed Dog License	4,313	3,820	-	3,820	3,820	4,210	4,210	4,210
121611-42207	Passport Fees	9,625	8,375	-	8,375	8,000	-	-	-
121611-42208	Postage Fees	27	-	-	-	-	-	-	-
121611-42209	Passport Photos	2,220	1,728	-	1,728	1,700	-	-	-
141611-44131	Advertising Fees	-	-	-	-	-	-	-	-
151621-45103	Unlicensed Dogs	5,910	7,500	-	7,500	15,000	10,000	10,000	10,000
191611-49000	Miscellaneous	1,396	1,500	-	1,500	1,300	1,300	1,300	1,300
		141,775	136,157	-	136,157	144,129	129,952	129,952	129,952
<u>Planning Department</u>									
121911-42300	Planning Fees	7,256	10,000	-	10,000	13,500	15,000	15,000	15,000
191911-49000	Miscellaneous	2,130	-	-	-	250	300	300	300
		9,386	10,000	-	10,000	13,750	15,300	15,300	15,300

**Town of Brunswick, Maine
Revenue Budget**

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Adjusted	2010-11 Estimated	2011-12 Department	2011-12 Manager	2011-12 Council
<u>Fire Department</u>								
122121-42400	Fire Code Permits	910	1,000	-	1,000	900	900	900
142121-44155	Ambulance Service Fees	714,604	695,000	-	695,000	720,000	700,000	700,000
142121-44166	Special Detail, Fire	3	1,000	-	1,000	750	500	500
152121-45104	Fire False Alarms	3,075	2,000	-	2,000	2,000	2,000	2,000
131122-43505	Emergency Mgmt Planning Grant	17,297	19,500	-	19,500	12,000	-	-
131122-43506	SAFER Grant	25,363	34,000	-	34,000	34,000	20,000	20,000
192121-49000	Miscellaneous	821	500	-	500	500	10,500	10,500
		762,073	753,000	-	753,000	770,150	733,900	733,900
<u>Police Department</u>								
122221-42500	Concealed Weapons Permits	825	600	-	600	550	600	600
142221-44161	Witness Fees	5,244	4,500	-	4,500	3,500	3,500	3,500
142221-44162	Police Reports	3,266	4,100	-	4,100	3,600	3,600	3,600
142221-44163	School Resource Officer	69,178	70,272	-	70,272	70,272	73,987	73,987
142221-44165	Special Details	1,987	9,000	-	9,000	11,800	11,000	11,000
152221-45100	Ordinance Fines	312	1,400	-	1,400	500	600	600
152221-45101	Parking Violations	11,431	16,000	-	16,000	8,000	9,000	9,000
152221-45102	Leash Law Receipts	710	1,000	-	1,000	-	500	500
152221-45105	False Alarm Fines	265	500	-	500	700	700	700
152221-45106	Restitution	445	-	-	-	-	-	-
192221-49000	Miscellaneous	3,624	3,000	-	3,000	1,800	11,800	11,800
142221-44167	Dispatch Services fee	-	120,000	-	120,000	85,896	131,274	131,274
		97,287	230,372	-	230,372	186,618	246,561	246,561
<u>Public Works Department</u>								
123131-42600	Opening Permits	1,352	500	-	500	1,200	500	500
143131-44174	Labor & Materials	305	-	-	-	500	-	-
143431-44175	Solid Waste Recycling	24,456	18,000	-	18,000	20,000	18,000	18,000
193131-49000	Miscellaneous	(5,086)	-	-	-	-	-	-
		21,027	18,500	-	18,500	21,700	18,500	18,500

**Town of Brunswick, Maine
Revenue Budget**

		2009-10	2010-11	2010-11	2010-11	2010-11	2011-12	2011-12	2011-12
		Actual	Budget	Adjustments	Adjusted	Estimated	Department	Manager	Council
<u>General Assistance</u>									
194141-49103	General Assistance Recovery	330	-	-	-	-	-	-	-
194141-49000	Human Services Misc	6,192	-	-	-	-	-	-	-
		6,522	-	-	-	-	-	-	-
<u>Parks and Recreation</u>									
145051-44187	Coffin Pond Admission	25,908	-	-	-	-	-	-	-
195051-49000	Recreation Misc.	783	-	-	-	-	-	-	-
		26,691	-	-	-	-	-	-	-
<u>Unclassified</u>									
191192-49100	CATV Fees	215,720	205,000	-	205,000	205,000	205,000	205,000	205,000
161193-46100	Interest on General Funds	53,101	100,000	-	100,000	50,000	100,000	100,000	100,000
191111-49101	Workers Comp. Reimbursement	-	-	-	-	-	-	-	-
191111-49103	Workers Comp. Proceeds	17,105	-	-	-	-	-	-	-
191111-49105	Postage & Handling	2,726	2,500	-	2,500	2,500	2,500	2,500	2,500
141111-44140	Housing Services Fees	611,415	610,000	-	610,000	610,000	-	-	-
191111-49104	P & C Reimbursement	9,596	-	-	-	-	-	-	-
191111-49210	P & C Proceeds	-	-	-	-	-	-	-	-
171952-47000	From BDC - for Economic Dev	75,000	75,000	-	75,000	75,000	-	-	75,000
171952-47001	From MRRA - for Economic Dev	20,828	50,000	-	50,000	50,000	50,000	50,000	50,000
171952-47001	From MRRA - for MCOG dues	-	-	-	-	-	-	-	15,000
		1,005,491	1,042,500	-	1,042,500	992,500	357,500	357,500	447,500
	TOTAL MUNICIPAL REVENUE	5,312,590	5,205,699	-	5,205,699	5,349,547	4,587,413	4,592,413	4,852,413

**Town of Brunswick, Maine
Revenue Budget**

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Adjusted	2010-11 Estimated	2011-12 Department	2011-12 Manager	2011-12 Council
<u>Education Revenues</u>								
134546-43120	State School Subsidy	13,211,891	12,856,542	-	12,856,542	12,555,962	12,406,261	12,406,261
134546-43122	State Fiscal Stabilization	753,426	-	-	-	-	-	-
134546-43121	State Adult Education Subsidy	34,492	31,000	-	31,000	31,000	31,000	31,000
134546-43150	Federal School Subsidy	1,150,917	361,000	-	361,000	594,000	97,500	97,500
144545-44100	Tuition, etc.	1,010,819	638,928	-	638,928	690,000	433,600	433,600
194545-49000	Miscellaneous	457,228	174,500	-	174,500	55,000	74,500	74,500
	TOTAL EDUCATION REVENUE	16,618,773	14,061,970	-	14,061,970	13,925,962	13,042,861	13,042,861
	TOTAL REVENUES	21,931,363	19,267,669	-	19,267,669	19,275,509	17,630,274	17,895,274
<u>Other Sources</u>								
192294-49153	Sale of Vehicles - Police	9,000	12,000	-	12,000	16,000	18,500	18,500
193194-49154	Sale of Vehicles - Public Works	600	-	-	-	25,000	-	-
199980-48100	From Other Funds	447,199	-	-	-	-	-	-
199980-48101	From Other Funds (Industrial Park)	-	127,512	-	127,512	127,513	-	200,000
	TOTAL OTHER SOURCES	456,799	139,512	-	139,512	168,513	18,500	218,500

**Town of Brunswick, Maine
Revenue Budget**

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Adjusted	2010-11 Estimated	2011-12 Department	2011-12 Manager	2011-12 Council
<u>Use of General Fund Balances</u>								
181100-48000 Unassigned Fund Balance	-	285,000	262,500	547,500	-	-	140,000	140,000
181100-48000 Encumbrances	-	-	28,280	28,280	-	-	-	-
181100-48001 State Revenue Sharing Balance	-	-	-	-	-	-	-	50,000
184500-48004 Restricted Fund Balance - Education	-	3,500,000	-	3,500,000	-	3,500,000	3,500,000	3,500,000
TOTAL USE OF BALANCES	-	3,785,000	290,780	4,075,780	-	3,500,000	3,640,000	3,690,000
TOTAL REVS. O.S. & BALS.	22,388,162	23,192,181	290,780	23,482,961	19,444,022	21,148,774	21,493,774	21,803,774
 <u>State Revenue Sharing</u>								
131192-43101 Revenue Sharing	1,625,720	1,425,000	-	1,425,000	1,400,000	1,375,000	1,375,000	1,450,000
111190-41101 Property Taxes	28,865,599	29,239,140	-	29,239,140	29,300,000	31,851,058	31,001,096	30,485,096
111190-41103 Decrease/(Increase) in Deferred Tax	(42,626)	(200,000)	-	(200,000)	(175,000)	(200,000)	(200,000)	(200,000)
111190-41104 Tax Abatements	(38,736)	(75,000)	-	(75,000)	(50,000)	(75,000)	(75,000)	(75,000)
111190-41199 Other	-	(223,348)	-	(223,348)	-	-	-	-
Subtotal	28,784,237	28,740,792	-	28,740,792	29,075,000	31,576,058	30,726,096	30,210,096
TOTAL	52,798,119	53,357,973	290,780	53,648,753	49,919,022	54,099,832	53,594,870	53,463,870

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

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>ADMINISTRATION - 11000</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	184,595	221,878	-	221,878	210,964	220,869	220,869	220,869
51110 Overtime	711	-	-	-	50	-	-	-
	185,306	221,878	-	221,878	211,014	220,869	220,869	220,869
EMPLOYEE BENEFITS								
51410 Social Security/FICA	11,881	14,768	-	14,768	13,956	14,598	14,598	14,598
51420 Medicare	2,836	3,454	-	3,454	3,264	3,414	3,414	3,414
51430 Maine PERS	3,081	7,376	-	7,376	7,385	9,718	9,718	9,718
51450 Health Insurance	6,668	12,003	-	12,003	9,161	13,489	13,489	13,489
51455 Health Insurance Buy-back	3,908	4,234	-	4,234	4,140	4,828	4,828	4,828
51490 Deferred Compensation	4,318	4,951	-	4,951	5,141	4,959	4,959	4,959
	32,692	46,786	-	46,786	43,047	51,006	51,006	51,006
CONTRACTUAL SERVICES								
52021 Legal Services-Discretionary	32,829	58,000	-	58,000	35,000	50,000	50,000	50,000
52022 Legal Services-Cases	84,430	25,000	-	25,000	75,000	25,000	25,000	25,000
52030 Pro Servs - Medical	4,363	4,000	-	4,000	3,600	4,000	4,000	4,000
52090 Pro Servs - Other	16,456	4,500	-	4,500	7,000	6,000	6,000	6,000
52100 Electricity	502	-	-	-	-	-	-	-
52110 Water	55	-	-	-	-	-	-	-
52120 Sewer	139	-	-	-	-	-	-	-
52260 R & M Equipment	78	750	-	750	250	-	-	-
52320 Office Rental	11,880	-	-	-	-	-	-	-
52500 Postage	603	750	-	750	300	500	500	500
52510 Telephone	2,275	2,640	-	2,640	2,200	2,640	2,640	2,640
52520 Advertising	1,791	4,000	-	4,000	2,400	3,250	3,250	3,250
52530 Printing	911	750	-	750	500	500	500	500
52540 Photocopies	2,463	2,000	-	2,000	2,200	2,200	2,200	2,200

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>ADMINISTRATION - 11000</u>								
(continued)								
52610 Travel	4,408	4,500	-	4,500	4,200	4,200	4,200	4,200
52640 Training	5,410	3,750	-	3,750	3,000	3,500	3,500	2,500
52660 Personnel Testing	678	750	-	750	250	750	750	750
52661 Background Checks	1,026	1,400	-	1,400	1,400	1,400	1,400	1,400
52670 Membership & Dues	1,727	1,510	-	1,510	1,530	1,550	1,550	1,550
	172,024	114,300	-	114,300	138,830	105,490	105,490	104,490
MATERIALS & SUPPLIES								
53020 Office Supplies	1,934	2,000	-	2,000	1,500	1,750	1,750	1,750
53060 Training Supplies	-	250	-	250	250	250	250	250
53062 Publications	151	-	-	-	-	-	-	-
53110 Heating Oil	781	-	-	-	-	-	-	-
	2,866	2,250	-	2,250	1,750	2,000	2,000	2,000
PROGRAMS								
55000 Program	3,234	-	(9,080)	(9,080)	-	-	-	-
55002 Employee Assistance	1,990	2,000	-	2,000	2,000	2,000	2,000	2,000
51460 Life Insurance (Retirees)	6,857	7,500	-	7,500	7,500	7,500	7,500	7,500
51465 Medical/Dep Care	3,667	3,500	-	3,500	4,400	4,400	4,400	4,400
52330 Rental of Parking Facilities	2,448	-	-	-	-	-	-	-
55105 Personnel Board	452	500	-	500	250	250	250	250
	18,648	13,500	(9,080)	4,420	14,150	14,150	14,150	14,150
TOTAL	411,536	398,714	(9,080)	389,634	408,791	393,515	393,515	392,515

2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
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This account funds general administrative and human resources costs of the Town.

Salaries, Full-time:

Town Manager					98,632	98,632	98,632
Administrative Assistant					40,100	40,100	40,100
Human Resources Manager					51,579	51,579	51,579
Administrative Floater					29,349	29,349	29,349
Two day calculation					1,209	1,209	1,209
					220,869	220,869	220,869

Membership and Dues include:

ICMA/MTCMA/PMA/Human Resource Mgmt					1,550	1,550	1,550
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Training:

ICMA Conference					2,500	2,500	2,500
Other					1,000	1,000	-
					3,500	3,500	2,500

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>FINANCE DEPARTMENT - 11100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	380,895	394,781	-	394,781	396,192	409,991	409,991	409,991
51040 Wages, Part-time	10,043	6,000	-	6,000	8,981	6,000	6,000	6,000
51110 Overtime	648	6,000	-	6,000	1,000	6,000	6,000	6,000
	391,586	406,781	-	406,781	406,173	421,991	421,991	421,991
EMPLOYEE BENEFITS								
51410 Social Security/FICA	23,486	25,750	-	25,750	25,820	27,030	27,030	27,030
51420 Medicare	5,493	6,022	-	6,022	6,038	6,321	6,321	6,321
51430 Maine PERS	6,674	10,710	-	10,710	10,900	15,875	15,875	15,875
51450 Health Insurance	59,353	82,818	-	82,818	77,827	80,932	80,932	80,932
51455 Health Insurance Buy-back	5,195	4,788	-	4,788	7,171	10,786	10,786	10,786
51490 Deferred Compensation	3,094	4,922	-	4,922	3,103	3,312	3,312	3,312
	103,295	135,010	-	135,010	130,859	144,256	144,256	144,256
CONTRACTUAL SERVICES								
52015 Banking Services	3,699	15,600	-	15,600	5,000	14,400	9,400	9,400
52090 Pro Servs - Other	1,146	1,020	-	1,020	1,200	1,070	1,070	1,070
52260 R & M Equipment	2,870	3,000	-	3,000	3,000	3,150	3,150	3,150
52360 Equipment Rental	540	540	-	540	540	540	540	540
52500 Postage	24,116	22,458	-	22,458	22,228	23,830	23,830	23,830
52510 Telephone	2,452	2,760	-	2,760	2,760	3,000	3,000	3,000
52530 Printing	6,278	7,780	-	7,780	9,000	10,820	10,820	10,820
52540 Photocopies	4,469	4,200	-	4,200	4,000	4,200	4,200	4,200
52610 Travel	741	1,000	-	1,000	800	1,000	1,000	1,000
52640 Training	6,896	8,500	-	8,500	6,920	8,500	8,500	8,500
52670 Membership & Dues	1,397	1,560	-	1,560	1,459	1,560	1,560	1,560
52870 Licenses	2,823	3,000	-	3,000	2,897	3,000	3,000	3,000
52871 Filing Fees	-	500	-	500	1,000	500	500	500
52880 Registry of Deeds	5,915	6,050	-	6,050	5,707	7,350	7,350	7,350
	63,342	77,968	-	77,968	66,511	82,920	77,920	77,920

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>FINANCE DEPARTMENT - 11100</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	3,164	3,300	-	3,300	3,200	3,300	3,300	3,300
53030 Computer Supplies	1,593	5,002	-	5,002	1,000	1,692	1,692	1,692
53062 Publications	1,309	1,785	-	1,785	1,479	1,735	1,735	1,735
	6,066	10,087	-	10,087	5,679	6,727	6,727	6,727
TOTAL	564,289	629,846	-	629,846	609,222	655,894	650,894	650,894

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

Salaries, Full-time:

Finance Director	89,092	89,092	89,092
Deputy Director	66,622	66,622	66,622
Accounting Asst. - A/P, A/R	53,004	53,004	53,004
Accounting Asst. - P/R	53,004	53,004	53,004
Office Manager - Tax	53,585	53,585	53,585
Assistant Tax Collector	34,436	34,436	34,436
Assistant Tax Collector	31,814	31,814	31,814
Accounts Clerk	31,489	31,489	31,489
Two day calculation	2,275	2,275	2,275
Salary vacancy factor	-	-	-
From Enterprise Fund	(5,330)	(5,330)	(5,330)
	409,991	409,991	409,991

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>TECHNOLOGY SERVICES - 11150</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	264	-	54,000	54,000	54,000	60,654	60,654	60,654
51040 Wages, Part-time	7	-	500	500	500	550	550	550
	271	-	54,500	54,500	54,500	61,204	61,204	61,204
EMPLOYEE BENEFITS								
51410 Social Security/FICA	15	-	3,300	3,300	3,300	3,795	3,795	3,795
51420 Medicare	4	-	770	770	770	887	887	887
51430 Maine PERS	9	-	1,300	1,300	1,300	2,668	2,668	2,668
51450 Health Insurance	-	-	4,000	4,000	4,000	6,014	6,014	6,014
	28	-	9,370	9,370	9,370	13,364	13,364	13,364
CONTRACTUAL SERVICES								
52070 Computer Services	75,000	75,000	(63,870)	11,130	21,000	32,500	32,500	32,500
52090 Professional Services	3,625	7,500	-	7,500	7,500	-	-	-
52139 Computer Disposal	441	600	-	600	200	600	600	600
52260 R&M Equipment	3,889	5,300	-	5,300	5,000	5,550	5,550	5,550
52510 Telephone	229	900	-	900	900	900	900	900
52516 Internet Services	24,449	29,520	-	29,520	28,000	27,120	27,120	27,120
52640 Training	870	-	-	-	-	1,000	1,000	1,000
52870 Licenses	48,270	58,800	-	58,800	53,141	61,800	61,800	61,800
	156,773	177,620	(63,870)	113,750	115,741	129,470	129,470	129,470
MATERIALS & SUPPLIES								
53030 Computer Supplies	27,794	23,800	-	23,800	25,000	22,200	22,200	22,200
53730 Minor Equip/Hand Tools	420	-	-	-	-	-	-	-
	28,214	23,800	-	23,800	25,000	22,200	22,200	22,200
CAPITAL								
56600 Capital Equipment	21,043	22,000	-	22,000	20,000	29,000	29,000	29,000
	21,043	22,000	-	22,000	20,000	29,000	29,000	29,000
TOTAL	206,329	223,420	-	223,420	224,611	255,238	255,238	255,238

This account funds general information technology costs of the Town.

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
Salaries Full-time:								
		Systems Administrator				60,318	60,318	60,318
		Two day calculation				336	336	336
						60,654	60,654	60,654
Capital Outlay - Equipment:								
		Computers and Equipment				29,000	29,000	29,000

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 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	36,300	32,000	-	32,000	28,800	32,000	32,000	32,000
52090 Pro Servs - Other	3,655	5,000	-	5,000	6,000	5,000	5,000	4,000
52260 R & M Equipment	-	-	-	-	-	-	-	-
52330 Rental of Facilities	24,901	24,000	-	24,000	22,000	27,000	27,000	27,000
52520 Advertising	4,455	3,000	-	3,000	2,000	3,000	3,000	3,000
52530 Printing	-	-	-	-	-	-	-	-
52540 Photocopies	3,097	3,000	-	3,000	3,000	3,000	3,000	3,000
52640 Training	80	500	-	500	500	500	500	500
52670 Membership & Dues	18,926	23,000	-	23,000	19,000	23,000	23,000	23,000
	91,414	90,500	-	90,500	81,300	93,500	93,500	92,500
MATERIALS & SUPPLIES								
53010 General Supplies	2,584	3,000	-	3,000	3,000	3,000	3,000	3,000
	2,584	3,000	-	3,000	3,000	3,000	3,000	3,000
TOTAL	113,913	113,415	-	113,415	104,215	116,415	116,415	115,415

2009-10	2010-11	2010-11	2010-11	Estimated	2011-12	2011-12	2011-12
Actual	Budget	Adjustments	Available	2010-11	Department	Manager	Council
				Expended			

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 as mandated by law.

Photocopying includes photocopying agendas, minutes and other materials.

Membership and Dues is for MMA and Service Center Coalition.

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>MUNICIPAL BUILDING - 11220</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	36,544	38,576	-	38,576	37,356	39,565	39,565	39,565
51040 Wages, Part-time	15,621	15,394	-	15,394	15,646	15,576	15,576	15,576
51110 Overtime	12,567	10,517	-	10,517	8,489	10,922	10,922	10,922
	64,732	64,487	-	64,487	61,491	66,063	66,063	66,063
EMPLOYEE BENEFITS								
51410 Social Security/FICA	3,968	4,256	-	4,256	3,899	4,168	4,168	4,168
51420 Medicare	928	995	-	995	912	975	975	975
51430 Maine PERS	-	-	-	-	1,605	2,204	2,204	2,204
51450 Health Insurance	10,963	12,003	-	12,003	12,019	13,489	13,489	13,489
51455 Health Insurance Buy Back	977	1,058	-	1,058	1,035	1,207	1,207	1,207
51490 Deferred Compensation	2,617	2,954	-	2,954	-	-	-	-
	19,453	21,266	-	21,266	19,470	22,043	22,043	22,043
CONTRACTUAL SERVICES								
52090 Professional Services	5,293	7,448	-	7,448	5,606	6,843	6,843	6,843
52100 Electricity	30,614	28,500	-	28,500	28,187	28,500	28,500	28,500
52110 Water	956	1,100	-	1,100	928	1,100	1,100	1,100
52120 Sewer	1,440	1,500	-	1,500	1,060	1,200	1,200	1,200
52130 Rubbish Disposal	1,381	1,332	-	1,332	1,332	1,380	1,380	1,380
52150 Custodial Services	1,901	3,000	-	3,000	2,662	3,000	3,000	3,000
52220 R & M Building	17,489	17,300	2,886	20,186	16,500	17,300	17,300	17,300
52260 R & M Equipment	5,514	3,850	-	3,850	4,695	3,850	3,850	3,850
52510 Telephone	352	2,055	-	2,055	294	360	360	360
52610 Travel	1,097	1,400	-	1,400	750	1,000	1,000	1,000
52640 Training	-	250	-	250	250	250	250	250
	66,037	67,735	2,886	70,621	62,264	64,783	64,783	64,783

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>MUNICIPAL BUILDING - 11220</u>								
<u>(continued)</u>								
MATERIALS & SUPPLIES								
53010 General Supplies	712	3,500	-	3,500	1,200	3,000	3,000	3,000
53110 Heating Oil	4,989	11,700	-	11,700	9,800	14,600	14,600	14,600
53150 Janitorial Supplies	5,253	5,000	-	5,000	4,500	5,000	5,000	5,000
53710 Clothing	774	950	-	950	950	950	950	950
53730 Minor Equip/Hand Tools	1,278	1,700	-	1,700	1,200	1,500	1,500	1,500
	13,006	22,850	-	22,850	17,650	25,050	25,050	25,050
TOTAL	163,228	176,338	2,886	179,224	160,875	177,939	177,939	177,939

The Municipal Building account covers general expenses relating to the operation and maintenance of the municipal building and grounds. The building is approximately 15,300 square feet and is maintained by one full-time and one part-time custodian.

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

Salaries Full-time:

Custodian - 40 hrs./wk.	39,346	39,346	39,346
Two day calculation	219	219	219
	39,565	39,565	39,565

Wages Part-time

Custodian - 20 hrs./wk.	15,489	15,489	15,489
Two day calculation	87	87	87
	15,576	15,576	15,576

Heating Oil

4,000 gallons at	3.65	14,600	14,600	14,600
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	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>RISK MANAGEMENT - 11230</u>								
PERSONNEL SERVICES								
51510 Unemployment Compensation	30,012	121,488	-	121,488	89,000	72,000	72,000	25,000
51520 Worker's Compensation	177,035	198,000	-	198,000	190,000	205,000	205,000	205,000
	207,047	319,488	-	319,488	279,000	277,000	277,000	230,000
CONTRACTUAL SERVICES								
52410 Comp General Liability	41,206	44,296	-	44,296	36,000	36,000	36,000	36,000
52420 Property Insurance	7,674	9,949	-	9,949	9,000	10,000	10,000	10,000
52421 Electronic Data Process	1,898	2,040	-	2,040	2,000	2,700	2,700	2,700
52423 Boiler & Machinery	1,930	2,075	-	2,075	2,300	2,300	2,300	2,300
52424 Hull	4,050	4,354	-	4,354	-	-	-	-
52425 Fine Arts	150	161	-	161	150	150	150	150
52430 Vehicle	47,044	50,572	-	50,572	48,000	50,000	50,000	50,000
52435 Mobile Equip & Inland Marine	18,811	20,222	-	20,222	16,200	16,200	16,200	16,200
52440 Pub Official Liability	16,394	17,624	-	17,624	16,000	16,000	16,000	16,000
52452 Ambulance Malpractice	2,607	2,803	-	2,803	2,607	2,600	2,600	2,600
52454 Police Prof Liability	23,554	25,321	-	25,321	22,800	22,800	22,800	22,800
52460 Firefighter Accident	-	-	-	-	1,700	1,700	1,700	1,700
52475 Crime Coverage	2,064	2,219	-	2,219	2,064	2,100	2,100	2,100
52480 Library Insurance	11,973	13,437	-	13,437	15,000	15,000	15,000	15,000
52498 Miscellaneous	2,309	806	-	806	1,000	1,000	1,000	1,000
52499 Deductible	-	285	-	285	8,000	10,000	10,000	10,000
	181,664	196,164	-	196,164	182,821	188,550	188,550	188,550
PROGRAMS								
55000 Program	(3,944)	9,794	-	9,794	-	10,000	10,000	10,000
	(3,944)	9,794	-	9,794	-	10,000	10,000	10,000
TOTAL	384,767	525,446	-	525,446	461,821	475,550	475,550	428,550

2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
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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: Worker's Compensation funds coverage is purchased through the Maine Municipal Association self-insured 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.

Hull: This funded coverage of the Town's watercraft. It is now covered under Mobile Equipment and Inland Marine.

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.

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.

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>EMPLOYEE BENEFITS - 11240</u>								
PERSONNEL SERVICES								
51410 FICA	379,168	392,784	-	392,784	346,855	403,240	398,291	398,291
51420 Medicare	111,667	117,744	-	117,744	107,475	120,931	119,773	119,773
51430 Maine PERS	131,028	293,466	-	293,466	310,634	436,075	436,075	436,075
51450 Health Insurance	1,189,171	1,323,571	-	1,323,571	1,226,327	1,542,756	1,529,268	1,529,268
51455 Health Ins Buy-Back	70,654	66,756	-	66,756	45,859	55,726	55,726	55,726
51460 Life Insurance	9,387	7,500	-	7,500	7,500	7,500	7,500	7,500
51465 Medical/Dep Care	3,739	3,500	-	3,500	4,400	4,400	4,400	4,400
51490 Deferred Compensation	123,212	134,340	-	134,340	70,108	88,549	84,083	84,083
	2,018,026	2,339,661	-	2,339,661	2,119,158	2,659,177	2,635,116	2,635,116
CONTRACTUAL SERVICES								
52330 Rental of Parking Facilities	2,688	-	-	-	-	-	-	-
	2,688	-	-	-	-	-	-	-
<i>Distributed to Departments</i>	(2,020,714)	(2,339,661)	-	(2,339,661)	(2,119,158)	(2,659,177)	(2,635,116)	(2,635,116)
TOTAL	-	-	-	-	-	-	-	-

Most 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 .

2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
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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 (formerly the Maine State Retirement System) as a participating district on July 1, 1950. In 1995 the Town joined the Consolidated Participating Local District (PLD) plan. Police and firefighters have special plan provisions that allow them to retire after 20 or 25 years of service, regardless of age. The Town's contribution rates to MainePERS are established annually by an actuarial analysis. The employer contribution rate for firefighters is 8.3% and 10.2% for police officers. For all other employees the rate is 4.4%.

Health Insurance: Effective May 15, 1962 the Town began contributing a portion (50%) of the premium of a special group health plan for municipal employees. Effective June 15, 1965 major medical coverage was added. Today, the Town purchases group health insurance through the Maine Municipal Association Employees Health Trust. The increase in the cost of health insurance fluctuates greatly from year to year. On January 1, 2011 Brunswick's rate increased by 10.28%. The Town pays 85% of the premium; employees pay 15%. There are approximately 133 participating employees covered.

Health Insurance Buy-Back: The Town provides compensation to employees who are eligible for, but who elect not to participate in the Health Insurance plan. Approximately 17 employees participate in Buy-Back.

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.

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>CABLE TV - 11250</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	52,643	52,712	-	52,712	52,712	52,794	26,000	26,000
51040 Wages, Part-time	5,249	5,000	-	5,000	5,000	5,000	30,000	30,000
	57,892	57,712	-	57,712	57,712	57,794	56,000	56,000
EMPLOYEE BENEFITS								
51410 Social Security/FICA	3,610	4,066	-	4,066	4,066	3,780	3,780	3,780
51420 Medicare	844	951	-	951	951	884	884	884
51430 Maine PERS	2	-	-	-	-	-	-	-
51450 Health Insurance	4,888	5,351	-	5,351	5,351	6,014	6,014	6,014
51490 Deferred Compensation	3,159	3,260	-	3,260	3,260	3,168	3,168	3,168
	12,503	13,628	-	13,628	13,628	13,846	13,846	13,846
CONTRACTUAL SERVICES								
52090 Professional Services	52	-	-	-	-	-	-	-
52260 R & M Equipment	343	1,500	-	1,500	1,500	3,406	3,406	3,406
52510 Telephone	1,004	1,200	-	1,200	1,200	1,200	1,200	1,200
52610 Travel	-	500	-	500	500	500	500	500
52640 Training	-	500	-	500	500	500	500	500
52670 Membership & Dues	745	750	-	750	750	745	745	745
52870 Licenses	3,888	4,500	-	4,500	2,519	1,208	1,208	1,208
	6,032	8,950	-	8,950	6,969	7,559	7,559	7,559
MATERIALS & SUPPLIES								
53010 General Supplies	1,044	750	-	750	750	750	750	750
53730 Minor Equipment	9,488	7,500	-	7,500	7,500	7,500	7,500	7,500
	10,532	8,250	-	8,250	8,250	8,250	8,250	8,250
TOTAL	86,959	88,540	-	88,540	86,559	87,449	85,655	85,655
Salaries Full-time:		Cable TV Coordinator				52,502	26,000	26,000
		Two day calculation				292	-	-
						52,794	26,000	26,000
Salaries Part-time:						5,000	30,000	30,000

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>ASSESSING - 11300</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	206,845	157,810	-	157,810	153,921	161,402	161,402	161,402
51110 Overtime	128	2,091	-	2,091	300	1,518	1,518	1,518
	206,973	159,901	-	159,901	154,221	162,920	162,920	162,920
EMPLOYEE BENEFITS								
51410 Social Security/FICA	12,730	10,733	-	10,733	9,804	10,360	10,360	10,360
51420 Medicare	2,977	2,511	-	2,511	2,293	2,423	2,423	2,423
51430 Maine PERS	2,569	1,921	-	1,921	5,398	7,165	7,165	7,165
51450 Health Insurance	23,355	24,005	-	24,005	20,761	23,300	23,300	23,300
51455 Health Insurance Buy-back	2,752	1,941	-	1,941	2,070	2,414	2,414	2,414
51490 Deferred Compensation	3,073	4,887	-	4,887	-	-	-	-
	47,456	45,998	-	45,998	40,326	45,662	45,662	45,662
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	6,314	12,600	-	12,600	12,600	7,100	7,100	7,100
52500 Postage	3,705	4,528	-	4,528	4,500	4,528	4,528	4,528
52510 Telephone	2,013	2,076	-	2,076	2,000	1,692	1,692	1,692
52530 Printing	1,283	2,320	-	2,320	2,000	2,225	2,225	2,225
52540 Photocopies	1,061	1,200	-	1,200	1,200	1,250	1,250	1,250
52610 Travel	3,053	4,806	-	4,806	3,500	4,746	4,746	4,746
52640 Training	1,750	3,300	-	3,300	3,200	3,280	3,280	3,280
52670 Membership & Dues	590	640	-	640	580	580	580	580
52870 Licenses	4,500	5,500	-	5,500	4,500	5,575	5,575	5,575
52880 Registry of Deeds	1,970	2,400	-	2,400	2,200	2,500	2,500	2,500
	26,239	39,370	-	39,370	36,280	33,476	33,476	33,476

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>ASSESSING - 11300</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	1,370	1,800	-	1,800	1,800	2,100	2,100	2,100
53030 Computer Supplies	1,516	1,950	-	1,950	2,000	1,975	1,975	1,975
53062 Publications	754	805	-	805	850	900	900	900
	3,640	4,555	-	4,555	4,650	4,975	4,975	4,975
TOTAL	284,308	249,824	-	249,824	235,477	247,033	247,033	247,033

This budget finances the assessing function of municipal government.
A five person Board of Assessment Review hears appeals from the decision of the Assessor.

Personnel include:	Assessor	80,633	80,633	80,633
	Asst. Assessor	43,861	43,861	43,861
	Admin Secretary	35,168	35,168	35,168
	Additional straight time	863	863	863
	Two day calculation	877	877	877
		161,402	161,402	161,402
Professional Services:	Book Binding	600	600	600
	Vision Programming	1,000	1,000	1,000
	Appraisal consulting	5,500	5,500	5,500
		7,100	7,100	7,100

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>CODES ENFORCEMENT - 11400</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	151,416	114,311	-	114,311	115,877			-
51040 Wages, Part-time	-	750	-	750	500			-
	151,416	115,061	-	115,061	116,377	-	-	-
EMPLOYEE BENEFITS								
51410 Social Security/FICA	9,743	7,693	-	7,693	7,584			
51420 Medicare	2,279	1,799	-	1,799	1,774			
51430 Maine PERS	-	-	-	-	-			
51450 Health Insurance	37,327	24,005	-	24,005	24,037			
51490 Deferred Compensation	6,975	6,887	-	6,887	6,904			
	56,324	40,384	-	40,384	40,299	-	-	-
CONTRACTUAL SERVICES								
52240 R & M Vehicle	276	1,000	-	1,000	1,100			
52260 R & M Equipment	-	250	-	250	100			
52500 Postage	576	750	-	750	750			
52510 Telephone	1,957	2,568	-	2,568	1,951			
52520 Advertising	240	500	-	500	500			
52530 Printing	477	250	-	250	900			
52540 Photocopies	579	900	-	900	1,000			
52610 Travel	2,118	750	-	750	1,100			
52640 Training	136	700	-	700	800			
52670 Dues & Membership	515	350	-	350	360			
	6,874	8,018	-	8,018	8,561	-	-	-
MATERIALS & SUPPLIES								
53020 Office Supplies	1,055	1,500	-	1,500	1,000			
53062 Publications	134	500	-	500	500			
53230 Gasoline	527	2,100	-	2,100	1,000			
	1,716	4,100	-	4,100	2,500	-	-	-

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>CODES ENFORCEMENT - 11400</u>								
(continued)								
CAPITAL OUTLAY								
56400 Capital - Vehicle	2,500	-	-	-	-	-	-	-
	2,500	-	-	-	-	-	-	-
TOTAL	218,830	167,563	-	167,563	167,737	-	-	-
Salaries, Full-time								
		Codes Enforcement Officer						
		Inspections Officer						
		Administrative Secretary						
		One day calculation						
						-	-	-

Beginning with the 2011-12 budget, all of the activities for Codes Enforcement are being budgeted under Planning - 11900. This office enforces most of the local codes including the Zoning Ordinance, Building Code, Electrical Code and Plumbing Code. It also enforces a number of state regulations.

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>TOWN CLERK & ELECTIONS - 11600</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	197,068	201,657	-	201,657	201,657	206,695	206,695	206,695
51040 Wages, Part-time	19,120	15,190	-	15,190	15,190	11,730	11,730	11,730
51110 Overtime	8,220	9,609	-	9,609	9,609	10,228	10,228	10,228
	224,408	226,456	-	226,456	226,456	228,653	228,653	228,653
EMPLOYEE BENEFITS								
51410 Social Security/FICA	12,136	14,356	-	14,356	13,970	14,308	14,308	14,308
51420 Medicare	2,838	3,357	-	3,357	3,267	3,346	3,346	3,346
51430 Maine PERS	4,296	7,451	-	7,451	7,282	9,541	9,541	9,541
51450 Health Insurance	26,813	29,357	-	29,357	29,396	32,991	32,991	32,991
51455 Health Insurance Buy-back	2,842	3,478	-	3,478	2,070	2,414	2,414	2,414
51490 Deferred Compensation	71	-	-	-	-	-	-	-
	48,996	57,999	-	57,999	55,985	62,600	62,600	62,600
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	8,177	6,590	-	6,590	6,950	8,465	8,465	8,465
52260 R & M Equipment	2,094	2,200	-	2,200	2,200	2,100	2,100	2,100
52500 Postage	4,592	5,596	-	5,596	6,000	5,579	5,579	5,579
52510 Telephone	853	780	-	780	780	960	960	960
52520 Advertising	1,121	900	-	900	900	1,095	1,095	1,095
52530 Printing	6,928	5,320	-	5,320	5,320	6,850	6,850	6,850
52540 Photocopies	4,089	3,720	-	3,720	3,720	4,600	4,600	4,600
52610 Travel	389	568	-	568	568	541	541	541
52640 Training	558	1,625	-	1,625	1,500	1,620	1,620	1,620
52670 Membership & Dues	475	380	-	380	380	465	465	465
	29,276	27,679	-	27,679	28,318	32,275	32,275	32,275

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>TOWN CLERK & ELECTIONS - 11600</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	4,183	4,570	-	4,570	4,570	4,750	4,750	4,750
53030 Computer Supplies	192	850	-	850	850	235	235	235
53062 Publications	1,566	1,060	-	1,060	1,060	975	975	975
	5,941	6,480	-	6,480	6,480	5,960	5,960	5,960
TOTAL	308,621	318,614	-	318,614	317,239	329,488	329,488	329,488

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	84,019	84,019	84,019
	Deputy Clerk	43,241	43,241	43,241
	Assistant Clerk	37,076	37,076	37,076
	Assistant Clerk	37,076	37,076	37,076
	Additional Regular Time	4,169	4,169	4,169
	Two day calculation	1,114	1,114	1,114
		206,695	206,695	206,695
Part-time account funds:	Election Preparation	3,850	3,850	3,850
	Election Training	1,530	1,530	1,530
	Election Day (2)	6,350	6,350	6,350
	11,730	11,730	11,730	
Professional Services covers:	Election Programming	3,775	3,775	3,775
	Code Supplement	3,500	3,500	3,500
	Other	1,190	1,190	1,190
	8,465	8,465	8,465	

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>PLANNING - 11900</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	221,093	167,021	-	167,021	168,041	294,713	293,693	293,693
51040 Wages, Part-time	7,588	6,355	-	6,355	8,630	12,233	11,247	11,247
	228,681	173,376	-	173,376	176,671	306,946	304,940	304,940
EMPLOYEE BENEFITS								
51410 Social Security/FICA	14,261	11,398	-	11,398	11,312	19,853	19,729	19,729
51420 Medicare	3,335	2,666	-	2,666	2,646	4,643	4,614	4,614
51430 Maine PERS	-	-	-	-	-	-	-	-
51450 Health Insurance	13,604	13,034	-	13,034	17,377	46,480	46,480	46,480
51455 Health Insurance Buy-back	2,936	2,117	-	2,117	2,070	2,414	2,414	2,414
51490 Deferred Compensation	5,228	3,245	-	3,245	3,235	10,446	10,385	10,385
	39,364	32,460	-	32,460	36,640	83,836	83,622	83,622
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	695	13,300	-	13,300	13,300	13,300	10,300	10,300
52240 R & M Vehicle	-	-	-	-	-	1,200	1,100	1,100
52260 R & M Equipment	-	350	-	350	250	350	250	250
52500 Postage	892	2,500	-	2,500	850	2,750	1,500	1,500
52510 Telephone	2,774	2,800	-	2,800	2,397	5,136	4,956	4,956
52520 Advertising	1,971	3,000	-	3,000	1,300	3,500	2,000	2,000
52530 Printing	336	500	-	500	300	2,000	2,000	2,000
52540 Photocopies	2,322	3,200	-	3,200	2,000	3,500	3,200	3,200
52610 Travel	1,027	1,800	-	1,800	1,200	2,600	2,000	2,000
52640 Training	1,134	3,300	-	3,300	1,900	3,700	3,800	3,800
52670 Membership & Dues	802	1,900	-	1,900	1,976	2,336	2,336	2,336
	11,953	32,650	-	32,650	25,473	40,372	33,442	33,442
MATERIALS & SUPPLIES								
53010 General Supplies	117	400	-	400	150	200	200	200
53020 Office Supplies	2,007	4,000	-	4,000	1,000	3,000	2,200	2,200
53062 Publications	388	650	-	650	500	1,150	1,150	1,150
53220 Gasoline	-	-	-	-	-	1,890	1,890	1,890
	2,512	5,050	-	5,050	1,650	6,240	5,440	5,440

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>PLANNING - 11900</u>								
(continued)								
PROGRAMS								
55113 Conservation Commission	293	500	-	500	500	500	500	500
55114 Marine Resources Committee	601	-	-	-	-	-	-	-
	894	500	-	500	500	500	500	500
CAPITAL OUTLAY								
56400 Capital - Vehicle	500	-	-	-	-	-	-	-
	500	-	-	-	-	-	-	-
TOTAL	283,904	244,036	-	244,036	240,934	437,894	427,944	427,944

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	80,271	80,271	80,271
	Administrative Assistant	39,693	39,693	39,693
	Planner	54,947	54,947	54,947
	Codes Enforcement Officer	69,768	69,768	69,768
	Inspections Officer	48,432	47,412	47,412
	Two day calculation	1,602	1,602	1,602
		294,713	293,693	293,693
Part-time wages account:	Planning Board Recording Secretary	2,475	2,475	2,475
	Village Review Board Recording Secretary	720	660	660
	Land for Brunswick's Future Board Recording Secretary	180	-	-
	Conservation Commission Recording Secretary	720	420	420
	Marine Resources Recording Secretary	720	420	420
	Zoning Board of Appeals Recording Secretary	511	365	365
	Admin Assistant Absence	5,907	5,907	5,907
	Intern	1,000	1,000	1,000
		12,233	11,247	11,247
Gasoline:	600 gallons at 3.15	1,890	1,890	1,890

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>ECONOMIC DEVELOPMENT - 11950</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	155,890	185,703	-	185,703	159,831	186,053	112,631	112,631
	155,890	185,703	-	185,703	159,831	186,053	112,631	112,631
EMPLOYEE BENEFITS								
51410 Social Security/FICA	10,345	12,560	-	12,560	10,504	12,227	7,402	7,402
51420 Medicare	2,419	2,938	-	2,938	2,457	2,860	1,731	1,731
51430 Maine PERS	-	-	-	-	-	-	-	-
51450 Health Insurance	8,698	17,354	-	17,354	25,292	32,991	19,503	19,503
51455 Health Insurance Buy-back	4,244	4,788	-	4,788	-	-	-	-
51490 Deferred Compensation	9,084	11,196	-	11,196	9,590	11,163	6,758	6,758
	34,790	48,836	-	48,836	47,843	59,241	35,394	35,394
CONTRACTUAL SERVICES								
52090 Professional Services	-	700	-	700	-	2,000	1,000	1,000
52100 Electricity	367	-	-	-	-	-	-	-
52110 Water	64	-	-	-	-	-	-	-
52120 Sewer	139	-	-	-	-	-	-	-
52330 Rental of Facilities	11,880	-	-	-	-	-	-	-
52500 Postage	52	300	-	300	200	300	200	200
52510 Telephone	1,986	1,800	-	1,800	3,200	2,760	2,520	2,520
52520 Advertising	157	-	-	-	-	1,500	250	250
52525 Promotion	2,969	3,500	1,480	4,980	4,000	3,500	3,500	3,500
52530 Printing	300	500	-	500	500	500	400	400
52610 Travel	1,982	6,000	-	6,000	3,500	5,200	4,000	3,000
52640 Training	2,185	2,400	-	2,400	2,000	2,600	2,000	2,000
52670 Membership & Dues	-	680	-	680	562	680	680	680
	22,081	15,880	1,480	17,360	13,962	19,040	14,550	13,550

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>ECONOMIC DEVELOPMENT - 11950</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	1,028	800	-	800	800	1,000	800	800
53030 Computer Supplies	210	400	-	400	400	600	400	400
53110 Fuel	864	-	-	-	-	-	-	-
	2,102	1,200	-	1,200	1,200	1,600	1,200	1,200
PROGRAMS								
55000 Program	11,403	-	-	-	-	-	-	-
	11,403	-	-	-	-	-	-	-
TOTAL	226,266	251,619	1,480	253,099	222,836	265,934	163,775	162,775
Salaries Full-time		Economic Development Director				79,939	-	-
		Economic Development Specialist				54,601	56,003	56,003
		Special Projects Assistant				50,481	56,003	56,003
		Two day calculation				1,032	625	625
						186,053	112,631	112,631
TOTAL GEN. GOVT.	3,252,950	3,387,375	(4,714)	3,382,661	3,240,317	3,442,349	3,323,446	3,273,446

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>FIRE DEPARTMENT - 12100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	1,576,330	1,544,210	-	1,544,210	1,623,515	1,604,874	1,604,874	1,604,874
51040 Wages, Part-time	10,321	11,700	-	11,700	2,500	10,000	10,000	10,000
51070 Call Personnel	18,752	18,000	-	18,000	18,000	18,000	18,000	18,000
51110 Overtime	128,301	120,000	-	120,000	120,000	130,000	128,200	128,200
51130 Call Back	49,370	40,000	-	40,000	40,000	40,000	40,000	40,000
51210 Sick Leave	-	-	-	-	-	-	-	-
51220 Holiday	58,462	61,250	-	61,250	61,250	64,500	64,500	64,500
51230 Vacation	-	-	-	-	-	-	-	-
51240 Compensatory Leave	-	-	-	-	-	-	-	-
51320 Training	12,843	10,000	-	10,000	200	9,000	-	-
	1,854,379	1,805,160	-	1,805,160	1,865,465	1,876,374	1,865,574	1,865,574
EMPLOYEE BENEFITS								
51410 Social Security/FICA	4,461	3,966	-	3,966	4,095	4,025	4,025	4,025
51420 Medicare	23,987	26,774	-	26,774	27,313	27,532	27,532	27,532
51430 Maine PERS	71,703	121,935	-	121,935	122,969	128,699	128,699	128,699
51450 Health Insurance	284,450	331,088	-	331,088	325,876	372,080	372,080	372,080
51455 Health Insurance Buy-back	16,655	16,531	-	16,531	16,093	18,695	18,695	18,695
51490 Deferred Compensation	2,703	2,602	-	2,602	2,606	2,656	2,656	2,656
	403,959	502,896	-	502,896	498,952	553,687	553,687	553,687
CONTRACTUAL SERVICES								
52030 Pro Servs - Medical	10,227	11,000	-	11,000	10,500	11,000	11,000	11,000
52090 Professional Services	200	1,000	-	1,000	400	1,000	1,000	1,000
52100 Electricity	21,861	23,000	-	23,000	22,500	23,000	23,000	23,000
52110 Water	1,711	1,700	-	1,700	170	1,700	1,700	1,700
52120 Sewer	916	1,000	-	1,000	960	1,000	1,000	1,000
52130 Rubbish Removal	1,380	1,330	-	1,330	1,242	1,364	1,364	1,364
52220 R & M Building	20,098	18,000	-	18,000	18,000	19,200	19,200	19,200
52240 R & M Vehicles	52,018	50,000	2,300	52,300	55,000	60,000	60,000	60,000
52260 R & M Equipment	23,168	20,500	1,314	21,814	20,500	24,000	24,000	24,000
52264 R & M Radios	6,468	5,000	-	5,000	6,500	8,500	8,500	8,500

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>FIRE DEPARTMENT - 12100</u>								
(continued)								
52330 Rental of Facilities	-	-	-	-	-	-	-	-
52360 Rental of Equipment	34	200	-	200	100	200	200	200
52500 Postage	271	450	-	450	500	500	500	500
52510 Telephone	7,199	7,700	-	7,700	8,350	7,980	7,980	7,980
52530 Printing	106	-	-	-	-	-	-	-
52540 Photocopies	1,967	2,000	-	2,000	1,700	2,000	2,000	2,000
52610 Travel	178	500	-	500	100	500	500	500
52640 Training	13,290	12,000	-	12,000	42,000	27,000	27,000	27,000
52670 Membership & Dues	3,608	3,700	-	3,700	3,500	4,045	4,045	4,045
	164,700	159,080	3,614	162,694	192,022	192,989	192,989	192,989
MATERIALS & SUPPLIES								
53010 General Supplies	5,484	4,500	-	4,500	4,500	5,200	5,200	5,200
53020 Office Supplies	2,413	2,500	-	2,500	2,500	2,500	2,500	2,500
53030 Computer Supplies	8,531	7,000	-	7,000	7,000	8,050	8,050	8,050
53050 Medical Supplies	11,119	17,000	-	17,000	17,000	17,000	17,000	17,000
53110 Heating Oil	11,042	13,000	-	13,000	9,000	18,250	18,250	18,250
53120 Propane	1,149	563	-	563	700	1,100	1,100	1,100
53125 Natural Gas	7,471	8,428	-	8,428	8,850	9,890	9,890	9,890
53131 Infection Control Supplies	3,808	5,000	-	5,000	5,000	5,000	5,000	5,000
53150 Janitorial Supplies	3,902	4,000	-	4,000	4,000	4,500	4,500	4,500
53210 Diesel Fuel	17,408	22,800	-	22,800	17,700	28,000	28,000	28,000
53220 Gasoline	6,632	8,250	-	8,250	6,000	9,450	9,450	9,450
53230 Oil & Lubricants	160	200	-	200	-	-	-	-
53240 Tires & Tubes	3,262	12,000	-	12,000	3,500	7,735	7,735	7,735
53710 Wearing Apparel	30,761	29,500	-	29,500	29,500	34,320	34,320	34,320
53730 Minor Equip & Hand Tools	15,366	12,000	-	12,000	12,000	13,500	13,500	13,500
	128,508	146,741	-	146,741	127,250	164,495	164,495	164,495
PROGRAMS								
55210 Fire Prevention	2,434	4,000	-	4,000	4,000	4,500	4,500	4,500
	2,434	4,000	-	4,000	4,000	4,500	4,500	4,500

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>FIRE DEPARTMENT - 12100</u>								
(continued)								
CAPITAL OUTLAY								
56200 Capital - Building	7,740	5,500	-	5,500	-	14,200	-	-
56400 Capital - Vehicles	-	-	-	-	-	-	-	-
56600 Capital - Equipment	13,700	15,500	-	15,500	14,886	15,500	15,500	15,500
	21,440	21,000	-	21,000	14,886	29,700	15,500	15,500
TOTAL	2,575,420	2,638,877	3,614	2,642,491	2,702,575	2,821,745	2,796,745	2,796,745
The full-time staffing of the Fire Department:								
		Chief	1			73,846	73,846	73,846
		Deputy Chief	1 (1)			70,636	70,636	70,636
		Deputy Chief	1			62,847	62,847	62,847
		Captains	4			170,675	170,675	170,675
		Lieutenants	4			187,555	187,555	187,555
		Firefighters	24			986,563	986,563	986,563
		Admin Assist	1			44,021	44,021	44,021
		Two day calculation				8,731	8,731	8,731
		Part time clerks				-	-	-
		(1) Additional Compensation is provided as Health Officer.				1,604,874	1,604,874	1,604,874
The part-time staffing of the Fire Department								
		Clerks				8,000	8,000	8,000
		Hydrant shovelers				2,000	2,000	2,000
						10,000	10,000	10,000
Heating Oil		5,000 gallons at		3.65		18,250	18,250	18,250
Propane		250 gallons at		4.40		1,100	1,100	1,100
Natural Gas		8,600 therms at		1.15		9,890	9,890	9,890
Diesel		8,000 gallons at		3.50		28,000	28,000	28,000
Gasoline		3,000 gallons at		3.15		9,450	9,450	9,450

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
Capital - Building:		Overhead doors at Central Station				14,200	-	-
Capital - Equipment:		Floto Pump				2,500	2,500	2,500
		Portable Radios (6)				6,000	6,000	6,000
		Cold Water Rescue Suits (2)				1,700	1,700	1,700
		Smoke Ejector				1,600	1,600	1,600
		TFT Blitzfire Monitor				3,700	3,700	3,700
						15,500	15,500	15,500

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. Two firefighters are licensed as Emergency Medical Technicians (EMT) and twenty-one 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 nine Paramedics who are able to perform all of the above along with the administration of certain life saving medications and other advanced skills.

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>POLICE DEPARTMENT - 12200</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	2,272,922	1,932,605	-	1,932,605	1,935,490	2,028,055	1,975,055	1,975,055
51040 Wages, Part-time	30,410	45,600	(36,875)	8,725	12,104	22,200	22,200	22,200
51110 Overtime	130,837	99,000	-	99,000	86,857	93,536	93,536	93,536
51125 Court Time	13,693	16,000	-	16,000	16,000	16,000	16,000	16,000
51210 Sick	28,351	32,000	(4,020)	27,980	23,512	23,968	23,968	23,968
51220 Holiday	33,466	48,000	(9,700)	38,300	32,855	38,000	38,000	38,000
51230 Vacation	56,773	42,500	(21,457)	21,043	40,810	41,472	41,472	41,472
51240 Comp Time	22,949	28,000	(23,578)	4,422	1,500	1,500	1,500	1,500
51320 Training	28,466	30,000	(6,908)	23,092	28,000	28,500	28,500	28,500
	2,617,867	2,273,705	(102,538)	2,171,167	2,177,128	2,293,231	2,240,231	2,240,231
EMPLOYEE BENEFITS								
51410 Social Security/FICA	160,304	148,745	-	148,745	136,250	143,325	143,325	143,325
51420 Medicare	37,490	34,787	-	34,787	31,865	33,520	33,520	33,520
51430 Maine PERS	84,280	119,102	-	119,102	123,844	205,213	205,213	205,213
51450 Health Insurance	390,222	367,732	-	367,732	373,770	425,330	425,330	425,330
51455 Health Insurance Buy-back	20,107	16,082	-	16,082	6,721	7,807	7,807	7,807
51490 Deferred Compensation	37,490	39,074	-	39,074	10,697	10,844	10,844	10,844
	729,893	725,522	-	725,522	683,147	826,039	826,039	826,039
CONTRACTUAL SERVICES								
52030 Pro Servs - Medical	241	1,925	-	1,925	500	1,925	1,925	1,925
52040 Pro Servs - Personnel	4,663	2,770	-	2,770	3,500	2,770	2,770	2,770
52090 Pro Servs - Other	30,047	27,118	-	27,118	27,118	27,118	27,118	27,118
52240 R & M Vehicles	51,837	45,000	-	45,000	45,000	45,000	45,000	45,000
52260 R & M Equipment	32,628	30,000	-	30,000	32,200	30,000	30,000	30,000
52264 R & M Radio	4,657	3,000	-	3,000	3,000	3,000	3,000	3,000
52330 Rental of Facilities	2,100	2,100	-	2,100	2,100	2,100	2,100	2,100
52500 Postage	1,460	1,200	-	1,200	1,200	1,200	1,200	1,200
52510 Telephone	17,561	21,296	-	21,296	21,545	21,296	21,296	21,296
52512 Teletype	2,145	-	-	-	-	-	-	-

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>POLICE DEPARTMENT - 12200</u>								
(continued)								
52520 Advertising	363	-	-	-	362	-	-	-
52530 Printing	3,425	2,000	-	2,000	2,364	2,000	2,000	2,000
52540 Photocopies	4,650	5,000	-	5,000	4,500	5,000	5,000	5,000
52610 Travel	5,912	4,000	-	4,000	2,300	4,000	4,000	4,000
52640 Training	38,825	35,980	-	35,980	37,000	35,980	35,980	35,980
52670 Membership & Dues	1,415	1,720	-	1,720	1,720	1,720	1,720	1,720
52998 Emergencies	-	-	-	-	-	-	-	-
	201,929	183,109	-	183,109	184,409	183,109	183,109	183,109
MATERIALS & SUPPLIES								
53020 Office Supplies	9,564	8,560	-	8,560	8,560	8,560	8,560	8,560
53030 Computer Supplies	1,859	-	-	-	-	-	-	-
53060 Training Materials	16,671	24,743	-	24,743	31,750	24,743	24,743	24,743
53062 Publications	639	240	-	240	240	240	240	240
53220 Gasoline	59,201	94,875	-	94,875	57,000	108,675	108,675	108,675
53230 Oil & Lubricants	3,140	3,500	-	3,500	3,500	3,500	3,500	3,500
53240 Tires	6,256	10,000	-	10,000	10,000	10,000	10,000	10,000
53710 Wearing Apparel	45,010	45,805	-	45,805	45,805	47,805	47,805	47,805
53730 Minor Equip & Hand Tools	8,708	9,308	-	9,308	11,600	9,308	9,308	9,308
	151,048	197,031	-	197,031	168,455	212,831	212,831	212,831
CAPITAL OUTLAY								
56200 Capital Building	-	-	-	-	-	-	-	-
56400 Capital - Vehicles	93,005	103,500	-	103,500	107,800	134,300	112,300	112,300
56600 Capital - Equipment	10,959	5,000	-	5,000	5,000	-	-	-
	103,964	108,500	-	108,500	112,800	134,300	112,300	112,300
TOTAL	3,804,701	3,487,867	(102,538)	3,385,329	3,325,939	3,649,510	3,574,510	3,574,510

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
Salaries, Full-time:								
Chief	1	85,664		Patrol Officers		18	691,527	
Deputy Chief	1	72,485		Community Policing Officer		1	41,548	
Captain	1	60,317		Animal Control Officer		1	35,880	
Lieutenant/Lt. Support Services	4	206,336		Executive Secretary		1	41,132	
Detective Sergeant	1	48,828		Bookkeeper / Admin. Secretary		1	39,156	
Sergeants	3	136,240		Parking		1	28,964	
Detective	3	128,856				-	-	
School Resource Officers	2	83,096				41	1,774,441	
Marine Resource Warden	1	45,760						
Assistant Marine Warden	1	28,652		Educational Incentive		144,858	144,858	
				Longevity Pay		71,544	71,544	
				Physical Fitness Standards		26,200	26,200	
				Additional two day calculation		11,012	11,012	
				Salary Vacancy Factor		-	(53,000)	
						2,028,055	1,975,055	
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.								
Part-time:		School Crossing Guards		4		22,200	22,200	22,200
						22,200	22,200	22,200
Capital Vehicles:				4 Vehicles		98,000	98,000	98,000
				Retrofit Vehicles		14,300	14,300	14,300
				ACO Truck (2011 Ford Ranger)		22,000	-	-
						134,300	112,300	112,300
Capital Equipment:						-	-	-
Gasoline		34,500 gallons at		3.15		108,675	108,675	108,675

For 2009-10, cost associated with Emergency Services Dispatch were budgeted and reported as part of the Police Department. Beginning with the 2010-11 budget, those costs are budgeted and accounted for independently.

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>EMERGENCY SERVICES DISPATCH - 12220</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	-	383,755	-	383,755	380,400	392,316	392,316	392,316
51110 Overtime	-	3,685	36,875	40,560	40,560	41,000	21,000	21,000
51125 Court Time	-	-	-	-	-	500	500	500
51210 Sick Time	-	-	4,020	4,020	4,020	6,840	6,840	6,840
51220 Holiday Pay	-	-	9,700	9,700	9,700	10,000	10,000	10,000
51230 Vacation	-	-	21,457	21,457	21,457	23,940	23,940	23,940
51240 Compensatory	-	-	23,578	23,578	23,578	25,650	25,650	25,650
51320 Training	-	-	6,908	6,908	6,908	7,125	7,125	7,125
	-	387,440	102,538	489,978	486,623	507,371	487,371	487,371
EMPLOYEE BENEFITS								
51410 Social Security/FICA	-	23,933	-	23,933	30,019	32,296	32,296	32,296
51420 Medicare	-	5,597	-	5,597	7,021	7,553	7,553	7,553
51430 Maine PERS	-	2,571	-	2,571	8,226	10,949	10,949	10,949
51450 Health Insurance	-	101,372	-	101,372	94,272	112,463	112,463	112,463
51455 Health Insurance Buy-back	-	2,117	-	2,117	-	-	-	-
51490 Deferred Compensation	-	14,606	-	14,606	14,102	14,930	14,930	14,930
	-	150,196	-	150,196	153,640	178,191	178,191	178,191
CONTRACTUAL SERVICES								
52030 Pro Servs - Medical	-	75	-	75	75	75	75	75
52040 Pro Servs - Personnel	-	730	-	730	730	730	730	730
52264 R & M Radio	-	2,000	-	2,000	2,000	5,000	5,000	5,000
52512 Teletype	-	2,160	-	2,160	2,160	2,160	2,160	2,160
52610 Travel	-	1,000	-	1,000	1,000	1,000	1,000	1,000
52640 Training	-	5,420	-	5,420	5,420	5,420	5,420	5,420
52670 Membership & Dues	-	195	-	195	195	195	195	195
	-	11,580	-	11,580	11,580	14,580	14,580	14,580

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>EMERGENCY SERVICES DISPATCH - 12220</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	-	2,500	-	2,500	2,500	2,500	2,500	2,500
53060 Training Materials	-	300	-	300	300	300	300	300
53710 Wearing Apparel	-	4,000	-	4,000	4,000	4,000	4,000	4,000
53730 Minor Equip & Hand Tools	-	500	-	500	500	500	500	500
	-	7,300	-	7,300	7,300	7,300	7,300	7,300
TOTAL	-	556,516	102,538	659,054	659,143	707,442	687,442	687,442

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

Communications Supervisor	1	40,092	40,092	40,092
Communications Officers	9	321,204	321,204	321,204
	10	361,296	361,296	361,296
Educational Incentive		8,312	8,312	8,312
Longevity Pay		20,592	20,592	20,592
Additional two day calculation		2,116	2,116	2,116
		392,316	392,316	392,316

For 2009-10, cost associated with Emergency Services Dispatch were budgeted and reported as part of the Police Department. Beginning with the 2010-11 budget, those costs are budgeted and accounted for independently.

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>STREET LIGHTS - 12310</u>								
52100 Electricity	172,215	185,000	-	185,000	175,000	185,000	185,000	185,000
52260 R & M Equipment (Lights)	9,717	5,000	-	5,000	5,000	5,000	5,000	5,000
TOTAL	181,932	190,000	-	190,000	180,000	190,000	190,000	190,000

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

TRAFFIC SIGNALS - 12320

52100 Electricity	5,730	6,600	-	6,600	6,600	6,600	6,600	6,600
52260 R & M Equipment (Signals)	18,890	12,000	-	12,000	23,000	21,000	21,000	21,000
TOTAL	24,620	18,600	-	18,600	29,600	27,600	27,600	27,600

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

FIRE SUPPRESSION CHARGE (HYDRANTS) - 12330

52360 Equipment Rental	364,680	364,680	-	364,680	365,583	365,885	365,885	365,885
TOTAL	364,680	364,680	-	364,680	365,583	365,885	365,885	365,885

Brunswick is responsible for 493 hydrants providing community fire protection. The Town pays Bath Water District for 13 hydrants and the Brunswick-Topsham Water District for 480 .

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>EMERGENCY MANAGEMENT - 12340</u>								
55000 Program	3,787	4,000	-	4,000	2,064	2,000	2,000	2,000
TOTAL	3,787	4,000	-	4,000	2,064	2,000	2,000	2,000

This appropriation is required so that the Town may meet its commitment under the State and Federal Program for Emergency Management Agency. The Fire Chief serves as the Emergency Management Director . The Director plans and organizes the Town's emergency services in the event of floods, severe winter storms, etc.

TOTAL PUBLIC SAFETY	6,955,140	7,260,540	3,614	7,264,154	7,264,904	7,764,182	7,644,182	7,644,182
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	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>PUB. WORKS ADMIN. - 13100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	360,417	275,989	-	275,989	277,866	285,656	285,656	285,656
51110 Overtime	144	117	-	117	200	117	117	117
	360,561	276,106	-	276,106	278,066	285,773	285,773	285,773
EMPLOYEE BENEFITS								
51410 Social Security/FICA	22,681	18,319	-	18,319	18,113	18,626	18,626	18,626
51420 Medicare	5,305	4,284	-	4,284	4,236	4,356	4,356	4,356
51430 Maine PERS	2,657	4,422	-	4,422	3,074	3,942	3,942	3,942
51450 Health Insurance	36,885	30,744	-	30,744	34,215	39,005	39,005	39,005
51455 Health Insurance Buy-back	3,923	4,254	-	4,254	2,070	2,414	2,414	2,414
51490 Deferred Compensation	13,717	9,067	-	9,067	11,414	11,771	11,771	11,771
	85,168	71,090	-	71,090	73,122	80,114	80,114	80,114
CONTRACTUAL SERVICES								
52061 GIS	4,700	4,700	-	4,700	4,700	4,700	4,700	4,700
52030 Pro. Serv - Medical	-	900	-	900	900	900	900	900
52090 Pro. Serv - Other	5,120	-	5,300	5,300	5,300	-	-	-
52260 R & M Equipment	1,835	3,400	-	3,400	2,200	3,400	3,400	3,400
52500 Postage	264	180	-	180	176	180	180	180
52510 Telephone	3,638	3,970	-	3,970	3,820	4,460	4,460	4,460
52530 Printing	70	-	-	-	-	-	-	-
52540 Photocopies	2,932	3,300	-	3,300	3,250	2,640	2,640	2,640
52610 Travel	321	180	-	180	160	180	180	180
52640 Training	549	1,750	-	1,750	1,250	1,470	1,470	1,470
52670 Membership & Dues	804	770	-	770	987	955	955	955
	20,233	19,150	5,300	24,450	22,743	18,885	18,885	18,885
MATERIALS & SUPPLIES								
53020 Office Supplies	1,434	2,650	-	2,650	2,320	2,650	2,650	2,650
53075 Engineering Supplies	417	1,800	-	1,800	1,640	1,800	1,800	1,800
	1,851	4,450	-	4,450	3,960	4,450	4,450	4,450
TOTAL	467,813	370,796	5,300	376,096	377,891	389,222	389,222	389,222

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
Salaries, Full-time:								
Town Engineer/Director						89,092	89,092	89,092
Assistant Engineer						-	-	-
Operations Manager						74,942	74,942	74,942
Engineering Aide						54,090	54,090	54,090
Bookkeeper						39,415	39,415	39,415
Operations Assistant						41,236	41,236	41,236
Two day calculation						1,657	1,657	1,657
Salary vacancy factor						-	-	-
From Enterprise Fund						(14,776)	(14,776)	(14,776)
						285,656	285,656	285,656

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>PUB. WORKS GEN. MAINT. - 13110</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	289,647	318,898	-	318,898	284,477	325,773	325,773	325,773
51110 Overtime	4,262	5,900	-	5,900	5,900	5,900	5,900	5,900
	293,909	324,798	-	324,798	290,377	331,673	331,673	331,673
EMPLOYEE BENEFITS								
51410 Social Security/FICA	17,419	20,628	-	20,628	18,341	20,949	20,949	20,949
51420 Medicare	4,074	4,825	-	4,825	4,289	4,899	4,899	4,899
51430 Maine PERS	2,553	3,748	-	3,748	3,811	5,473	5,473	5,473
51450 Health Insurance	79,456	80,074	-	80,074	78,839	101,839	101,839	101,839
51455 Health Insurance Buy-back	1,479	2,015	-	2,015	-	-	-	-
51490 Deferred Compensation	3,811	5,904	-	5,904	5,445	6,219	6,219	6,219
	108,792	117,194	-	117,194	110,725	139,379	139,379	139,379
CONTRACTUAL SERVICES								
52090 Pro. Serv - Other	2,348	2,000	-	2,000	1,900	2,100	2,100	2,100
52170 Construction Services	13,270	27,335	15,000	42,335	41,150	49,200	36,000	36,000
52180 Painting (Traffic Lines)	63,862	61,000	-	61,000	58,900	61,000	61,000	61,000
52360 Rental of Equipment	6,108	3,070	-	3,070	2,975	3,370	3,370	3,370
	85,588	93,405	15,000	108,405	104,925	115,670	102,470	102,470
MATERIALS & SUPPLIES								
53010 General Supplies	13,238	9,200	-	9,200	10,600	9,200	9,200	9,200
53120 Propane	415	320	-	320	450	983	983	983
53310 Traffic Control Supplies	13,539	18,800	-	18,800	14,800	18,800	18,800	18,800
53322 Patching Material	40,425	38,850	-	38,850	38,200	39,000	39,000	39,000
53330 Culverts & Drainage	33,119	37,000	-	37,000	37,100	39,000	37,000	37,000
53345 Salt	1,196	1,800	-	1,800	2,251	2,400	2,400	2,400
53350 Gravel	56,515	38,400	-	38,400	36,150	40,400	38,400	38,400
53710 Clothing	9,514	11,600	-	11,600	9,400	10,690	10,690	10,690
53730 Minor Equip & Hand Tools	5,449	5,300	-	5,300	5,300	5,300	5,300	5,300
	173,410	161,270	-	161,270	154,251	165,773	161,773	161,773
TOTAL	661,699	696,667	15,000	711,667	660,278	752,495	735,295	735,295

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
Salaries, Full-time:								
					Salaries are distributed as follows:			
Working Foremen (2)			87,050					
Truck Driver (9)			304,013		General Maintenance 57.692%		325,773	325,773
Light Equip. Operator (2)			66,293		Winter Maintenance 42.308%		238,903	238,903
Heavy Equip. Operator (3)			120,691					
Laborers (1)			-					
Two day calculation			3,212					
From Enterprise Fund			(16,583)					
			564,676				564,676	564,676
Propane		223 gallons at		4.40		983	983	983
The streets proposed to be paved through the Capital improvement process are as follows:						Length (Ft.)	Est. Cost	
		Bunganuc Rd		Woodside Rd to 1950' West		1,950	50,000	
		Casco Rd		Water Tower Dr to Bungunuc Rd		4,280	135,000	
		Columbia Ave		Spring St to Douglas St		500	31,000	
		Bath Rd		Rte 24 to East Thomas Pt Rd		500	60,000	
		Bath Rd		Pine St to North Campus Dr		1,100	64,000	
		Federal St		Cleaveland St to Bath Rd		600	30,000	
		Sills Dr		Bath Rd to 530' South		530	29,000	
		Maine St		College St to Potter St		1,400	42,000	
		Meredith Dr		Arrowhead Dr to 650' West		650	26,000	
		River Rd		Kingfisher Dr to CMP Power line		3,580	108,000	
		Milling Transverse Joints/Handwork					25,000	
				TOTAL RESURFACING:		15,090	600,000	
Funded from Big Box Fee Fund		Bath Rd		Rte 24 to East Thomas Pt Rd		500	60,000	
						14,590	540,000	

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>PUB. WORKS WINTER MAINT. - 13120</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	216,126	233,862	-	233,862	219,401	238,903	238,903	238,903
51110 Overtime	54,661	102,000	-	102,000	97,500	104,000	104,000	104,000
	270,787	335,862	-	335,862	316,901	342,903	342,903	342,903
EMPLOYEE BENEFITS								
51410 Social Security/FICA	15,828	21,290	-	21,290	18,595	21,659	21,659	21,659
51420 Medicare	3,702	4,979	-	4,979	4,349	5,065	5,065	5,065
51430 Maine PERS	2,219	3,956	-	3,956	3,864	5,658	5,658	5,658
51450 Health Insurance	55,195	58,086	-	58,086	55,629	74,389	74,389	74,389
51455 Health Insurance Buy-back	1,239	1,463	-	1,463	-	-	-	-
51490 Deferred Compensation	3,792	6,053	-	6,053	5,520	6,429	6,429	6,429
	81,975	95,827	-	95,827	87,957	113,200	113,200	113,200
CONTRACTUAL SERVICES								
52360 Rental of Equipment	114,643	132,000	-	132,000	141,000	143,000	132,000	132,000
52620 Meals	1,185	1,350	-	1,350	1,620	1,350	1,350	1,350
	115,828	133,350	-	133,350	142,620	144,350	133,350	133,350
MATERIALS & SUPPLIES								
53010 General Supplies	13,523	27,400	-	27,400	26,400	27,400	27,400	27,400
53340 Winter Sand	31,818	21,000	-	21,000	24,998	33,000	33,000	33,000
53345 Salt	96,377	172,000	-	172,000	171,000	172,000	172,000	172,000
	141,718	220,400	-	220,400	222,398	232,400	232,400	232,400

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>PUB. WORKS WINTER MAINT. - 13120</u>								
(continued)								
CAPITAL OUTLAY								
56500 Capital - Machinery	-	-	-	-	-	5,600	-	-
	-	-	-	-	-	5,600	-	-
TOTAL	610,308	785,439	-	785,439	769,876	838,453	821,853	821,853

This account budgets for 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 Equipment is to hire outside contractors for the East Brunswick/Jordan Avenue contract, the Meadowbrook/Parkview/Greenwood contract and to haul snow. The Town has twenty total snowplowing routes; it hires contractors for six.

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>REFUSE COLLECTION & DISPOSAL - 13130</u>								
CONTRACTUAL SERVICES								
52125 Solid Waste/Rec. Collection	297,452	311,899	-	311,899	306,328	314,293	314,293	314,293
52130 Disposal Fees	252,279	272,000	-	272,000	250,000	272,000	272,000	272,000
	549,731	583,899	-	583,899	556,328	586,293	586,293	586,293
MATERIALS & SUPPLIES								
53010 General Supplies	1,481	1,300	-	1,300	900	1,060	1,060	1,060
	1,481	1,300	-	1,300	900	1,060	1,060	1,060
TOTAL	551,212	585,199	-	585,199	557,228	587,353	587,353	587,353

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	236,461	247,945	-	247,945	243,517	249,848	249,848	249,848
52138 Removal of Special Waste	7,079	10,000	-	10,000	9,600	10,000	10,000	10,000
52500 Postage	52	200	-	200	128	200	200	200
52525 Promotion	643	1,000	-	1,000	720	1,000	1,000	1,000
52670 Membership & Dues	40	100	-	100	40	100	100	100
	244,275	259,245	-	259,245	254,005	261,148	261,148	261,148
TOTAL	244,275	259,245	-	259,245	254,005	261,148	261,148	261,148

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>PUB. WORKS CENT. GARAGE - 13150</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	98,058	118,596	-	118,596	102,227	123,924	123,924	123,924
51030 Salaries, Part-time	16,420	16,439	-	16,439	16,420	16,831	16,831	16,831
51110 Overtime	8,068	8,700	-	8,700	8,700	8,700	8,700	8,700
	122,546	143,735	-	143,735	127,347	149,455	149,455	149,455
EMPLOYEE BENEFITS								
51410 Social Security/FICA	7,455	9,466	-	9,466	8,117	9,431	9,431	9,431
51420 Medicare	1,743	2,214	-	2,214	1,898	2,206	2,206	2,206
51430 Maine PERS	655	576	-	576	2,434	4,631	4,631	4,631
51450 Health Insurance	20,226	28,760	-	28,760	26,687	35,998	35,998	35,998
51455 Health Insurance Buy-back	15	-	-	-	282	-	-	-
51490 Deferred Compensation	4,512	7,266	-	7,266	3,295	2,652	2,652	2,652
	34,606	48,282	-	48,282	42,713	54,918	54,918	54,918
CONTRACTUAL SERVICES								
52100 Electricity	14,327	14,000	-	14,000	12,700	14,300	14,300	14,300
52110 Water	2,117	2,300	-	2,300	1,930	2,100	2,100	2,100
52120 Sewer	567	780	-	780	640	640	640	640
52130 Rubbish Disposal	1,658	2,000	-	2,000	1,690	1,930	1,930	1,930
52220 R & M Building	22,652	10,890	-	10,890	16,500	16,500	12,600	12,600
52240 R & M Vehicles	214,343	167,500	-	167,500	208,000	175,500	172,000	172,000
52260 R & M Equipment	6,522	4,600	-	4,600	4,400	4,600	4,600	4,600
52264 R & M Radios	1,418	2,000	-	2,000	3,950	3,200	3,200	3,200
52640 Training	1,415	425	-	425	355	925	925	925
	265,019	204,495	-	204,495	250,165	219,695	212,295	212,295
MATERIALS & SUPPLIES								
53010 General Supplies	3,996	2,750	-	2,750	4,100	2,750	2,750	2,750
53020 Office Supplies	712	1,250	-	1,250	950	1,250	1,250	1,250
53110 Heating Oil	20,259	14,820	-	14,820	9,800	-	-	-
53125 Natural Gas	-	8,884	-	8,884	10,200	18,295	18,295	18,295
53150 Janitorial Supplies	4,833	4,800	-	4,800	4,775	5,700	5,700	5,700
53210 Diesel Fuel	70,978	119,700	-	119,700	97,800	147,000	147,000	147,000

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>PUB. WORKS CENT. GARAGE - 13150</u>								
<u>(continued)</u>								
53220 Gasoline	14,048	18,975	-	18,975	14,200	21,735	21,735	21,735
53230 Oil & Lubricants	6,635	9,700	-	9,700	8,400	9,700	9,700	9,700
53240 Tires & Tubes	14,243	27,100	-	27,100	22,500	27,100	27,100	27,100
53710 Clothing	2,292	3,180	-	3,180	2,669	3,750	3,750	3,750
53730 Minor Equip & Hand Tools	8,726	7,800	-	7,800	8,800	7,800	7,800	7,800
	146,722	218,959	-	218,959	184,194	245,080	245,080	245,080
PROGRAMS								
55000 Program (from enterprise fund)	(40,000)	(40,000)	-	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
	(40,000)	(40,000)	-	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
CAPITAL OUTLAY								
56200 Capital - Building	-	12,000	(12,000)	-	-	-	-	-
56600 Capital - Equipment	-	-	-	-	-	-	-	-
	-	12,000	(12,000)	-	-	-	-	-
TOTAL	528,893	587,471	(12,000)	575,471	564,419	629,148	621,748	621,748
Central garage maintains all the Public Works equipment.								
Salaries, Full-time:			Foreman		41,145	41,145	41,145	
			2 Mechanics		82,092	82,092	82,092	
			Two day calculation		687	687	687	
			Salary vacancy factor		-	-	-	
					123,924	123,924	123,924	
Part-time - custodian for 20 hrs./wk.								
The Fuel are based on the following:								
Natural Gas		15,909	therms at	1.15		18,295	18,295	18,295
Diesel		42,000	gallons at	3.50		147,000	147,000	147,000
Gasoline		6,900	gallons at	3.15		21,735	21,735	21,735
TOTAL PUBLIC WORKS	3,064,200	3,284,817	8,300	3,293,117	3,183,697	3,457,819	3,416,619	3,416,619

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>GENERAL ASSISTANCE - 14100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	58,693	60,883	-	60,883	60,883	61,729	61,729	61,729
	58,693	60,883	-	60,883	60,883	61,729	61,729	61,729
EMPLOYEE BENEFITS								
51410 Social Security/FICA	3,932	3,853	-	3,853	3,923	3,902	3,902	3,902
51420 Medicare	920	901	-	901	917	912	912	912
51430 Maine PERS	892	1,549	-	1,549	1,039	1,912	1,912	1,912
51450 Health Insurance	4,888	5,352	-	5,352	5,358	6,014	6,014	6,014
51455 Health Insurance Buy-back	981	529	-	529	1,093	1,206	1,206	1,206
51490 Deferred Compensation		-	-	-	-	-	-	-
	11,613	12,184	-	12,184	12,330	13,946	13,946	13,946
CONTRACTUAL SERVICES								
52100 Electricity	1,173	1,200	-	1,200	1,200	1,100	1,100	1,100
52150 Custodial Services	-	-	-	-	-	-	-	-
52220 R & M Building	3	-	-	-	-	-	-	-
52260 R & M Equipment	460	300	-	300	300	300	300	300
52320 Office Rental	11,988	11,988	-	11,988	11,988	11,988	11,988	11,988
52500 Postage	75	125	-	125	75	75	75	75
52510 Telephone	1,092	1,500	-	1,500	1,500	1,500	1,500	1,500
52540 Photocopies	181	200	-	200	200	200	200	200
52610 Travel	196	200	-	200	200	100	100	100
52640 Training	158	300	-	300	300	300	300	300
52670 Membership & Dues	120	120	-	120	120	120	120	120
52800 Grants	45,865	56,000	-	56,000	56,000	56,000	56,000	56,000
	61,311	71,933	-	71,933	71,883	71,683	71,683	71,683

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>GENERAL ASSISTANCE - 14100</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	494	700	-	700	700	500	500	500
53062 Publications	-	-	-	-	-	-	-	-
53110 Heating Oil	740	800	-	800	800	990	990	990
53150 Janitorial Supplies	-	25	-	25	-	-	-	-
	1,234	1,525	-	1,525	1,500	1,490	1,490	1,490
TOTAL	132,851	146,525	-	146,525	146,596	148,848	148,848	148,848
Salaries, Full-time:								
		Caseworker - Full-time				43,245	43,245	43,245
		Caseworker - Full-time, shared with Bath				31,752	31,752	31,752
		Two day calculation				414	414	414
		Salary vacancy factor				-	-	-
		From City of Bath				(13,682)	(13,682)	(13,682)
						61,729	61,729	61,729
No. 2 Oil		271 gallons at		3.65		990	990	990

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.

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>HEALTH & SOC. SERVS. - 14120</u>								
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								
51410 Social Security/FICA	-	-	-	-	-	-	-	-
51420 Medicare	26	36	-	36	36	36	36	36
51430 Maine PERS	77	165	-	165	165	165	165	165
51455 Health Insurance	-	-	-	-	-	-	-	-
51490 Deferred Compensation	-	-	-	-	-	-	-	-
	103	201	-	201	201	201	201	201
TOTAL	1,978	2,701	-	2,701	2,701	2,701	2,701	2,701

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	134,829	149,226	-	149,226	149,297	151,549	151,549	151,549
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	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>SCHOOL DEPARTMENT - 14500</u>								
PROGRAMS								
55000 Program	31,264,644	33,319,985	-	33,319,985	33,319,985	33,301,672	33,301,672	33,301,672
TOTAL	31,264,644	33,319,985	-	33,319,985	33,319,985	33,301,672	33,301,672	33,301,672

The details of the School budget may be obtained at the Office of the Superintendent of Schools. The Department of Education is administered by a nine member School Board in accordance with Article IX of the Town Charter.

The School Department budget does not include payments made by the State of Maine to the Maine Public Employees Retirement System for the Teacher Retirement plan. For the year ended June 30, 2010 those payments amounted to \$2,900,000. The School Department budget includes debt service payments for the 2003 High School Refunding Bonds. For the year ended June 30, 2010 those payments were \$1,086,125.

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

Reconciliations:	<i>2009-10 Budget</i>	<i>2009-10 CAFR</i>						
Expenditures per School:	31,266,369	31,266,369						
Recorded as Debt Service	-	(1,086,125)						
Change in Comp. Absences	(1,725)	(1,725)						
Maine PERS Teacher Plan	-	2,900,000						
	31,264,644	33,078,519						
TOTAL EDUCATION	31,264,644	33,319,985	-	33,319,985	33,319,985	33,301,672	33,301,672	33,301,672

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>RECREATION ADMIN. - 15000</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	288,431	266,469	-	266,469	253,967	273,848	273,848	273,848
51040 Wages, Part-time	15,672	11,880	-	11,880	11,880	17,066	17,066	17,066
51110 Overtime	84	282	-	282	282	560	560	560
	304,187	278,631	-	278,631	266,129	291,474	291,474	291,474
EMPLOYEE BENEFITS								
51410 Social Security/FICA	18,502	17,668	-	17,668	16,398	18,167	18,167	18,167
51420 Medicare	4,327	4,132	-	4,132	3,835	4,249	4,249	4,249
51430 Maine PERS	3,127	3,206	-	3,206	8,795	12,074	12,074	12,074
51450 Health Insurance	58,747	53,362	-	53,362	50,575	59,969	59,969	59,969
51455 Health Insurance Buy-back	1,255	1,361	-	1,361	1,326	1,541	1,541	1,541
51490 Deferred Compensation	6,463	3,289	-	3,289	-	-	-	-
	92,421	83,018	-	83,018	80,929	96,000	96,000	96,000
CONTRACTUAL SERVICES								
52030 Prof. Services - Medical	-	-	-	-	110	-	-	-
52090 Prof. Services - Other	-	-	-	-	2,500	-	-	-
52260 R & M Equipment	1,656	1,800	-	1,800	1,800	1,800	1,800	1,800
52500 Postage	1,719	1,650	-	1,650	1,650	1,650	1,650	1,650
52510 Telephone	3,260	3,800	-	3,800	3,400	3,800	3,800	3,800
52520 Advertising	-	300	-	300	300	300	300	300
52530 Printing	240	-	-	-	-	-	-	-
52540 Photocopies	3,890	5,800	-	5,800	5,000	5,800	5,800	5,800
52610 Travel	1,045	1,400	-	1,400	1,200	1,400	1,400	1,400
52640 Training	551	-	-	-	-	-	-	-
52661 Background Checks	10	200	-	200	200	200	200	200
52670 Membership & Dues	805	825	-	825	825	825	825	825
	13,176	15,775	-	15,775	16,985	15,775	15,775	15,775

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>RECREATION ADMIN. - 15000</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	3,051	3,700	-	3,700	3,500	3,700	3,700	3,700
53030 Computer Supplies	496	1,600	-	1,600	1,600	1,694	1,694	1,694
	3,547	5,300	-	5,300	5,100	5,394	5,394	5,394
TOTAL	413,331	382,724	-	382,724	369,143	408,643	408,643	408,643
Salaries, full-time								
						81,537	81,537	81,537
						54,289	54,289	54,289
						55,694	55,694	55,694
						41,270	41,270	41,270
						39,552	39,552	39,552
						1,506	1,506	1,506
						-	-	-
						273,848	273,848	273,848
Part-time Wages:								
						11,880	11,880	11,880
						5,186	5,186	5,186
						-	-	-
						17,066	17,066	17,066

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>REC - BUILDINGS & GROUNDS - 15050</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	226,532	206,247	-	206,247	201,311	214,432	214,432	214,432
51040 Wages, Part-time	66,599	61,753	-	61,753	61,753	84,489	84,489	84,489
51110 Overtime	12,672	17,107	-	17,107	17,107	17,050	17,050	17,050
	305,803	285,107	-	285,107	280,171	315,971	315,971	315,971
EMPLOYEE BENEFITS								
51410 Social Security/FICA	18,192	18,189	-	18,189	17,497	19,594	19,594	19,594
51420 Medicare	4,255	4,254	-	4,254	4,092	4,582	4,582	4,582
51430 Maine PERS	2,979	4,778	-	4,778	7,716	10,188	10,188	10,188
51450 Health Insurance	47,948	47,071	-	47,071	48,791	59,969	59,969	59,969
51455 Health Insurance Buy-back	100	-	-	-	-	-	-	-
51490 Deferred Compensation	1,111	4,177	-	4,177	-	-	-	-
	74,585	78,469	-	78,469	78,096	94,333	94,333	94,333
CONTRACTUAL SERVICES								
52030 Pro. Servs. - Medical	-	660	-	660	-	690	690	690
52090 Pro. Servs. - Other	3,175	1,885	-	1,885	1,700	1,885	1,885	1,885
52100 Electricity	14,323	14,800	-	14,800	14,417	19,420	19,420	19,420
52110 Water	6,907	9,500	-	9,500	4,950	11,125	11,125	11,125
52120 Sewer	4,972	5,350	-	5,350	4,285	6,325	6,325	6,325
52130 Rubbish Removal	16,024	17,041	-	17,041	12,642	16,800	16,800	16,800
52162 Brush & Wood Disposal	1,398	1,900	-	1,900	1,200	1,900	1,900	1,900
52220 R & M Building	16,927	18,635	-	18,635	18,000	18,635	18,635	18,635
52230 R & M Facilities	7,653	8,320	-	8,320	8,320	9,485	9,485	9,485
52240 R & M Vehicle	7,591	8,330	-	8,330	8,700	8,330	8,330	8,330
52260 R & M Equipment	11,295	12,420	-	12,420	12,045	16,020	16,020	16,020
52360 Rental of Equipment	131	355	-	355	250	355	355	355
52510 Telephone	3,554	3,930	-	3,930	3,400	3,930	3,930	3,930
52640 Training	653	-	-	-	150	100	100	100
	94,603	103,126	-	103,126	90,059	115,000	115,000	115,000

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>REC - BUILDINGS & GROUNDS - 15050</u>								
(continued)								
MATERIALS & SUPPLIES								
53010 General Supplies	23,703	27,000	-	27,000	27,000	32,775	30,375	30,375
53110 Heating Oil	3,754	-	-	-	-	-	-	-
53120 Propane	3,004	1,375	-	1,375	1,700	2,530	2,530	2,530
53125 Natural Gas	1,503	9,591	-	9,591	8,430	9,200	9,200	9,200
53150 Janitorial Supplies	5,327	3,000	-	3,000	2,850	3,000	3,000	3,000
53210 Diesel	2,508	3,135	-	3,135	3,056	5,075	5,075	5,075
53220 Gasoline	12,179	17,325	-	17,325	13,265	19,845	19,845	19,845
53520 Plants & Flowers	2,553	2,750	-	2,750	2,650	2,750	2,750	2,750
53710 Clothing	4,588	4,296	-	4,296	4,296	4,296	4,296	4,296
53730 Minor Equip & Hand Tools	2,240	2,725	-	2,725	2,725	6,310	1,810	1,810
	61,359	71,197	-	71,197	65,972	85,781	78,881	78,881
PROGRAMS								
55000 Program	64	-	-	-	-	-	-	-
55572 Sr. Citizens Garden	104	-	-	-	-	-	-	-
55577 Public Tree Program	20,361	15,000	-	15,000	15,000	15,400	15,400	15,400
	20,529	15,000	-	15,000	15,000	15,400	15,400	15,400
CAPITAL OUTLAY								
56200 Capital - Building	4,586	-	-	-	-	12,000	750	750
56300 Capital - Facilities	8,810	2,500	-	2,500	2,500	7,000	-	-
56400 Capital - Vehicles	3,000	-	-	-	-	-	-	-
56600 Capital - Equipment	22,238	-	-	-	-	-	-	-
	38,634	2,500	-	2,500	2,500	19,000	750	750
TOTAL	595,513	555,399	-	555,399	531,798	645,485	620,335	620,335

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
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This appropriation provides funding for management of the field areas and physical plant under the supervision of the Recreation Department with the exception of Coffin Pond.

Salaries, Full-time:

Parks & Facilities Manager						64,255	64,255	64,255
Parks Foreman						47,090	47,090	47,090
Maintenance Workers						101,914	101,914	101,914
Two day calculation						1,173	1,173	1,173
Salary vacancy factor						-	-	-
						214,432	214,432	214,432

Part-time Wages:

Maintenance Workers						84,489	84,489	84,489
Salary vacancy factor								
						84,489	84,489	84,489

Natural Gas	8,000	therms at		1.15		9,200	9,200	9,200
Propane	575	gallons at		4.40		2,530	2,530	2,530
Diesel	1,450	gallons at		3.50		5,075	5,075	5,075
Gasoline	6,300	gallons at		3.15		19,845	19,845	19,845

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>COFFIN POND - 15100</u>								
PERSONNEL SERVICES	29,084	-	-	-	-	-	-	-
EMPLOYEE BENEFITS	2,225	-	-	-	-	-	-	-
CONTRACTUAL SERVICES	10,239	-	-	-	-	-	-	-
MATERIALS & SUPPLIES	5,738	-	-	-	-	-	-	-
TOTAL	47,286	-	-	-	-	-	-	-

Costs associated with the operation of the Coffin Pond Recreation Area for 2009-10 were budgeted and reported in the General Fund. Beginning with the 2010-11 budget, expenses and revenues related to the Coffin Pond Recreation area are no longer be budgeted or reported in the General Fund. They are accounted for in another fund.

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>TEEN CENTER - 15300</u>								
PROGRAMS								
52800 Grants	5,000	4,500	-	4,500	4,500	-	-	-
	5,000	4,500	-	4,500	4,500	-	-	-
TOTAL	5,000	4,500	-	4,500	4,500	-	-	-

PEOPLE PLUS CENTER - 15310

PROGRAMS								
52220 R & M Building	-	-	-	-	-	-	-	-
52800 Grants	70,000	63,000	-	63,000	63,000	75,000	75,000	75,000
	70,000	63,000	-	63,000	63,000	75,000	75,000	75,000
TOTAL	70,000	63,000	-	63,000	63,000	75,000	75,000	75,000

PUBLIC LIBRARY - 15400

PROGRAMS								
52220 R & M Building	14,679	-	-	-	7,000	7,500	7,500	7,500
52800 Grants	1,082,842	1,030,000	-	1,030,000	1,030,000	1,079,855	1,079,855	1,079,855
TOTAL	1,097,521	1,030,000	-	1,030,000	1,037,000	1,087,355	1,087,355	1,087,355

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. Additionally the Town provided a major portion of the funding for the renovation and expansion of the building.

TOTAL RECREATION & CULTURE	2,228,651	2,035,623	-	2,035,623	2,005,441	2,216,483	2,191,333	2,191,333
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	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>COUNTY TAX - 16000</u>								
52900 Assessment	1,149,612	1,171,049	-	1,171,049	1,171,049	1,187,020	1,187,020	1,187,020
TOTAL COUNTY TAX	1,149,612	1,171,049	-	1,171,049	1,171,049	1,187,020	1,187,020	1,187,020
<u>PROMOTION AND DEVELOPMENT - 17000</u>								
55702 Memorial Day	-	5,500	-	5,500	5,500	5,500	5,500	5,500
55703 July 4th	1,050	700	-	700	700	700	700	700
55704 MCOG	31,758	31,758	-	31,758	31,758	31,758	31,758	31,758
55705 Pejepscot Historical Society	2,900	2,600	-	2,600	2,600	2,600	2,600	2,600
55708 Brunswick Downtown Association	50,000	50,000	-	50,000	50,000	75,000	75,000	75,000
55709 Five Rivers Arts Alliance	5,000	5,000	-	5,000	4,500	4,500	4,500	4,500
55711 Maine State Music Theater	3,500	3,500	-	3,500	3,500	3,500	3,500	3,500
55712 Growstown School	874	300	-	300	300	200	200	200
55713 Town Commons	1,143	1,500	-	1,500	1,500	1,500	1,500	1,500
55714 Coastal Trans	16,460	16,500	-	16,500	16,500	16,500	16,500	16,500
TOTAL	112,685	117,358	-	117,358	116,858	141,758	141,758	141,758
<u>ADDITIONAL SCHOOL ASST. - 17010</u>								
52610 Travel	16,000	16,000	-	16,000	16,000	16,000	16,000	10,000
TOTAL	16,000	16,000	-	16,000	16,000	16,000	16,000	10,000
<u>CEMETERY CARE - 17020</u>								
55000 Program	1,500	3,000	-	3,000	3,000	3,000	3,000	3,000
TOTAL	1,500	3,000	-	3,000	3,000	3,000	3,000	3,000

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

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>SALARY, WAGE & BENEFITS RESERVE - 17030</u>								
51995 Salary and Wage Reserve	3,288	50,000	-	50,000	40,000	15,000	15,000	15,000
51499 Benefits Reserve	252	15,000	-	15,000	250	50,000	50,000	25,000
TOTAL	3,540	65,000	-	65,000	40,250	65,000	65,000	40,000
TOTAL UNCLASSIFIED	133,725	201,358	-	201,358	176,108	225,758	225,758	194,758

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>DEBT SERVICE</u>								
2000 CIP G/O BONDS - 18000								
52710 Principal	320,000	-	-	-	-	-	-	-
52720 Interest	16,000	-	-	-	-	-	-	-
	336,000	-	-	-	-	-	-	-
2003 HIGH SCHOOL REFUNDING BONDS - 18010								
52710 Principal	940,000	920,000	-	920,000	920,000	910,000	910,000	910,000
Less School Portion	(940,000)	(920,000)	-	(920,000)	(920,000)	(910,000)	(910,000)	(910,000)
52720 Interest	146,125	118,225	-	118,225	118,225	83,950	83,950	83,950
Less School Portion	(146,125)	(118,225)	-	(118,225)	(118,225)	(83,950)	(83,950)	(83,950)
	-	-	-	-	-	-	-	-
2006 CIP G/O BONDS - 18020								
52710 Principal	200,000	200,000	-	200,000	200,000	200,000	200,000	200,000
52720 Interest	92,000	84,000	-	84,000	84,000	76,000	76,000	76,000
	292,000	284,000	-	284,000	284,000	276,000	276,000	276,000
2011 CIP G/O BONDS - 18030								
52710 Principal	-	-	-	-	-	555,000	555,000	555,000
Less School Portion	-	-	-	-	-	(256,000)	(256,000)	(256,000)
Less TIF Portion	-	-	-	-	-	(71,000)	(71,000)	(71,000)
52720 Interest	-	71,546	-	71,546	71,546	106,333	106,333	106,333
Less School Portion	-	(71,546)	-	(71,546)	(71,546)	(32,042)	(32,042)	(32,042)
Less TIF Portion	-	-	-	-	-	(19,648)	(19,648)	(19,648)
	-	-	-	-	-	282,643	282,643	282,643
ELEMENTARY SCHOOL BONDS - 18050								
52710 Principal	-	-	-	-	-	1,073,113	1,073,113	1,073,113
Less School Portion	-	-	-	-	-	(1,073,113)	(1,073,113)	(1,073,113)
52720 Interest	-	643,861	-	643,861	643,861	552,626	552,626	552,626
Less School Portion	-	(643,861)	-	(643,861)	(643,861)	(552,626)	(552,626)	(552,626)
	-	-	-	-	-	-	-	-
TOTAL DEBT SERVICE	628,000	284,000	-	284,000	284,000	558,643	558,643	558,643
TOTAL EXPENDITURES	48,811,751	51,093,973	7,200	51,101,173	50,794,798	52,305,475	52,000,222	51,919,222

	2009-10 Actual	2010-11 Budget	2010-11 Adjustments	2010-11 Available	Estimated 2010-11 Expended	2011-12 Department	2011-12 Manager	2011-12 Council
<u>OTHER GENERAL FUND USES</u>								
<u>Transfers to Other Funds</u>								
59210 Special Revenue - Municipal	96,100	195,000	-	195,000	195,000	-	-	-
59400 Capital Projects - Municipal	2,153,371	1,864,000	283,580	2,147,580	2,126,500	1,589,357	1,389,648	1,339,648
59620 Enterprise - Solid Waste	120,000	205,000	-	205,000	205,000	205,000	205,000	205,000
59300 Debt Service	51	-	-	-	-	-	-	-
TOTAL	2,369,522	2,264,000	283,580	2,547,580	2,526,500	1,794,357	1,594,648	1,544,648
Special Revenue - Municipal	Indicates transfers for grants and other activities accounted for in Special Revenue Funds.							
Industry Road Building	75,000	195,000	-	195,000	195,000	-	-	-
Other	21,100	-	-	-	-	-	-	-
	96,100	195,000	-	195,000	195,000	-	-	-
Capital Projects - Municipal:	Indicates the General Fund transfers to certain Capital Projects. See the projects proposed below.							
Street Resurfacing Program	600,000	600,000	-	600,000	600,000	600,000	600,000	600,000
(Bath Rd from Big Box Fund)	-	-	-	-	-	-	(60,000)	(60,000)
Sidewalk Program	-	-	-	-	-	50,000	50,000	-
Street Reconstruction Prog	-	315,000	-	315,000	315,000	190,000	180,000	180,000
PW Equipment Replacement	190,000	190,000	-	190,000	190,000	365,000	240,000	240,000
Other Road Reconstruction	730,000	759,000	-	759,000	759,000	384,357	379,648	379,648
Ambulance	165,000	-	-	-	-	-	-	-
Emerg Services Dispatch	162,500	-	-	-	-	-	-	-
Other Projects	305,871	-	283,580	283,580	12,000	-	-	-
	2,153,371	1,864,000	283,580	2,147,580	1,876,000	1,589,357	1,389,648	1,339,648
Enterprise Funds:	Represents a General Fund subsidy to the Enterprise Funds.							
Solid Waste Enterprise Fund	120,000	200,000	-	200,000	200,000	200,000	200,000	200,000
Train Station-Visitors Center	-	5,000	-	5,000	5,000	5,000	5,000	5,000
	120,000	205,000	-	205,000	205,000	205,000	205,000	205,000
Debt Service Fund	Represents a General Fund subsidy to close the Debt Service Fund							
Bath Rd/Sewer District Bond	51	-	-	-	-	-	-	-
	51	-	-	-	-	-	-	-
GRAND TOTALS	51,181,273	53,357,973	290,780	53,648,753	53,321,298	54,099,832	53,594,870	53,463,870

