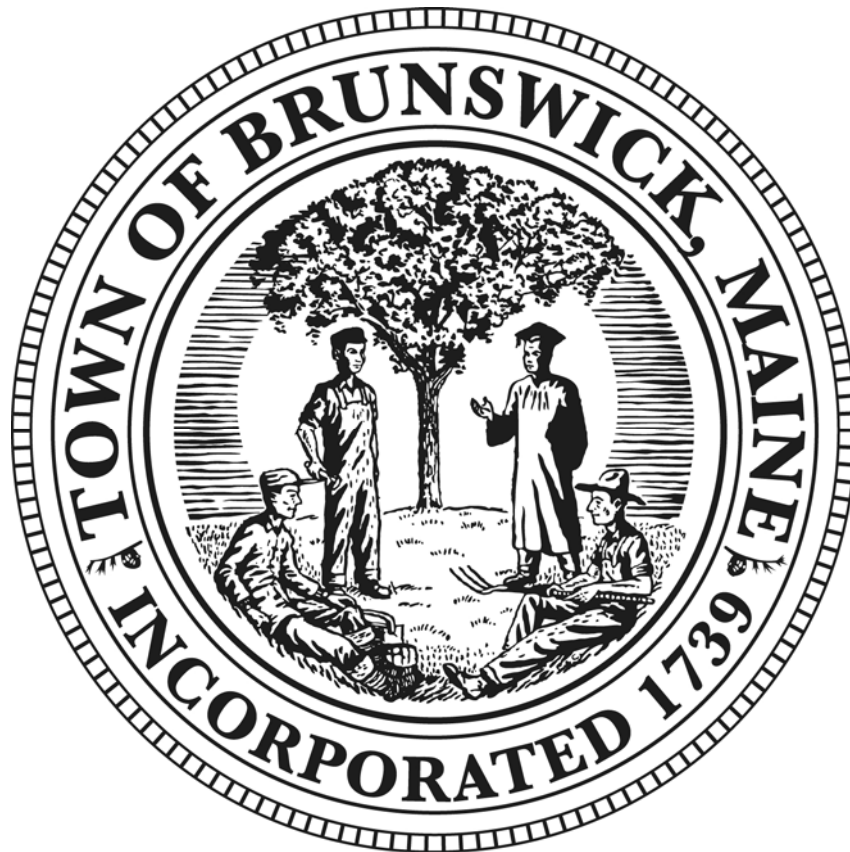


TOWN OF BRUNSWICK, MAINE



MUNICIPAL BUDGET

Adopted
May 14, 2018

For the Fiscal Year
July 1, 2018 - June 30, 2019

Town of Brunswick, Maine
Municipal Budget for July 1, 2018 - June 30, 2019
Table of Contents

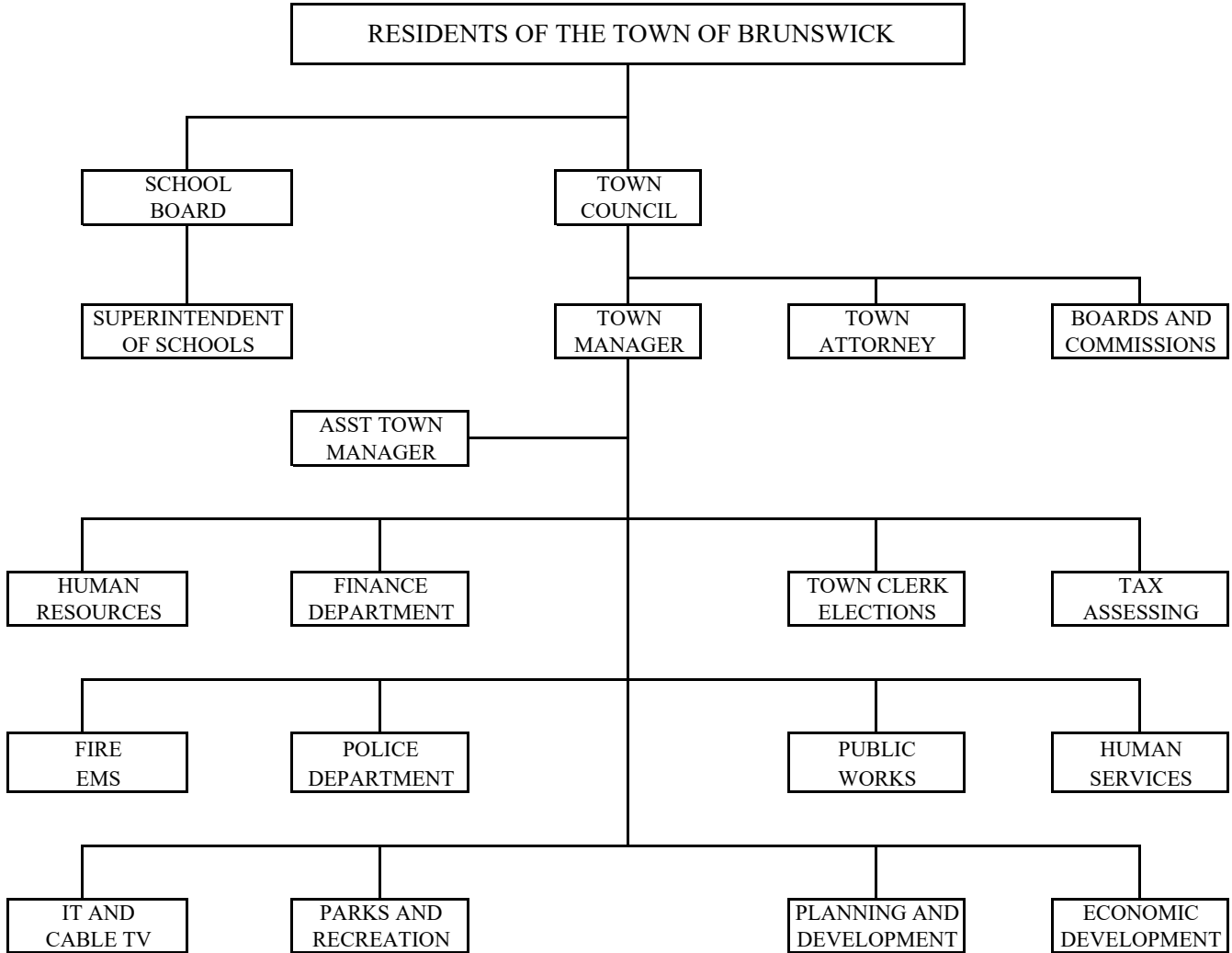
	<u>Page</u>
Organizational Chart	1
Elected and Appointed Officials	2
 Summary Financial Section	
Revenue, Expenditure, and Tax Comparison	4
Multi-Year Budget Comparison (Budgetary Basis)	6
Revenue Budget Summary (By Source)	7
Expenditure Budget Summary (By Function)	11
 Detailed Financial Section	
Revenue Budget (By Category)	18
Expenditure Budget (By Department)	24
 <i>Acct. Account Detail</i>	
17010 Additional School Assistance	76
11000 Administration	24
11300 Assessing	38
11250 Cable TV	37
17020 Cemetery Care	77
12150 Central Fire Station	48
17030 Contingency Reserve	77
16000 County Tax	76
18000 Debt Service	77
11950 Economic Development	44
12340 Emergency Management	58
12220 Emergency Services Dispatch	53
12160 Emerson Fire Station	49
11240 Employee Benefits	35
11100 Finance Department	26
12100 Fire Department	45
12330 Fire Suppression Charge (Hydrants)	58
14100 General Assistance	66
14120 Health & Social Services	67
15400 Library	75
12280 Marine Resources	56
11200 Municipal Officers	30
15050 Parks & Rec Buildings & Grounds	71
15000 Parks & Recreation Administration	69
15310 People Plus Center	75
11900 Planning & Development	42
12200 Police Department	50
12250 Police Station Building	55
17000 Promotion & Development	76
13100 Public Works Administration	59

	<u>Page</u>
13150 Public Works Central Garage	64
13110 Public Works General Maintenance	61
15250 Recreation Building - Brunswick Landing	74
13140 Recycling	63
13130 Refuse Collection & Disposal	63
11230 Risk Management	33
14500 School Department	68
12310 Streetlights	58
11150 Technology Services	28
15300 Teen Center	75
11600 Town Clerk & Elections	40
11210 Town Hall - 85 Union Street	31
12320 Traffic Signals	58
19000 Transfers & Other Uses	79
Capital Budget	82
TIF Budget	84

Statistical Section

Comparative Balance Sheets - Five Years (GAAP Basis)	90
Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance - Five Years (GAAP Basis)	91
Fund Balance of General Fund – Ten Years	92
Chart – Unassigned Fund Balance – Ten Years	93
Comparative Budgets - Ten Years	94
Comparative Tax Rates – Ten Years	95

Town of Brunswick, Maine Organizational Chart



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

Elected Officials

Council Member - District 4	Chair	John M. Perreault
Council Member - District 3	Vice Chair	Suzan Wilson
Council Member - District 1		W. David Watson
Council Member - District 2		Stephen Walker
Council Member - District 5		Christopher Watkinson
Council Member - District 6		Jane F. Millett
Council Member - District 7		James Mason
Council Member - At large		Alison Harris
Council Member - At large		Kathy Wilson

Appointed Officials

Town Manager	John S. Eldridge
Assistant Town Manager	Ryan Leighton
Town Attorney	Stephen E. F. Langsdorf
Director of Finance	Julia A.C. Henze
Assessor	Cathleen M. Jamison
Town Clerk	Frances M. Smith
Director of Planning and Development (Interim)	Jared Woolston
Fire Chief	Kenneth A. Brillant
Police Chief	Richard J. Rizzo
Director of Public Works	Vacant
Director of Parks and Recreation	Thomas M. Farrell
Superintendent of Schools	Paul Perzanoski



TOWN OF BRUNSWICK, MAINE

MUNICIPAL BUDGET 2018-19

Adopted May 14, 2018

Summary Financial Information

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

Town of Brunswick, Maine
Revenue, Expenditure and Tax Comparison
Municipal Budget for July 1, 2018 - June 30, 2019

	(as amended) Adopted 2017-18	Department 2018-19	Manager 2018-19	Council 2018-19	Council Increase (Decrease)	Council Increase (Decrease)
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Revenues & Other Sources

Municipal (1)	7,935,060	8,140,597	8,248,346	8,283,702	348,642	4.39%
School (2)	13,260,447	12,614,291	12,614,291	12,651,579	(608,868)	(4.59%)
County	0	0	0	0	0	0.00%
	21,195,507	20,754,888	20,862,637	20,935,281	(260,226)	(1.23%)

Expenditures & Other Uses

Municipal	23,429,716	25,353,412	24,363,307	24,288,847	859,131	3.67%
School	37,878,469	39,412,974	38,895,276	38,132,210	253,741	0.67%
County	1,517,700	1,565,279	1,565,279	1,565,279	47,579	3.13%
	62,825,885	66,331,665	64,823,862	63,986,336	1,160,451	1.85%

Net From Property Taxes

Municipal	15,494,656	17,212,815	16,114,961	16,005,145	510,489	3.29%
School	24,618,022	26,798,683	26,280,985	25,480,631	862,609	3.50%
County	1,517,700	1,565,279	1,565,279	1,565,279	47,579	3.13%
	41,630,378	45,576,777	43,961,225	43,051,055	1,420,677	3.41%

Tax Rate Valuation

	2,266,215,455	2,275,425,738	2,275,425,738	2,275,425,738	9,210,283	0.41%
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Tax Rates (per 1,000)

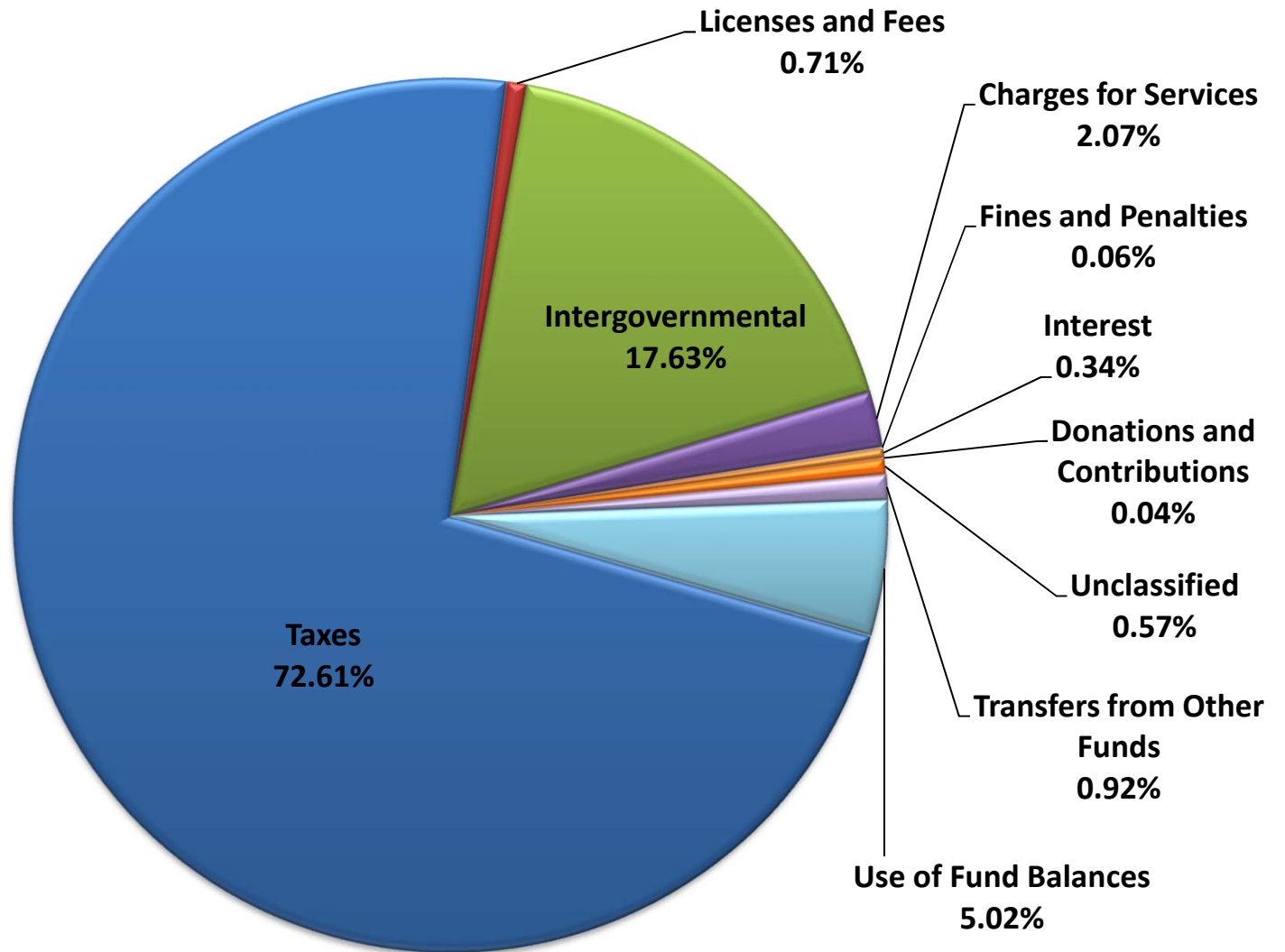
Municipal	6.84	7.56	7.08	7.03	0.19	2.78%	1.03%
School	10.86	11.78	11.55	11.20	0.34	3.13%	1.85%
County	0.67	0.69	0.69	0.69	0.02	2.99%	0.11%
	18.37	20.03	19.32	18.92	0.55	2.99%	2.99%

	(as amended) Adopted 2017-18	Department 2018-19	Manager 2018-19	Council 2018-19	Council Increase (Decrease)	Council Increase (Decrease)
<u>Property Tax Revenue Calculation</u>						
<u>Taxable Valuation (Net of Homestead & BETE)</u>	2,192,780,400	2,192,780,400	2,192,780,400	2,192,780,400	0	0.00%
Tax Rate per (1,000)	18.37	20.03	19.32	18.92	0.55	2.99%
Property Tax Commitment	40,281,376	43,921,391	42,364,517	41,487,405	1,206,029	2.99%
<u>Homestead Reimbursement Calculation</u>						
Homestead Exempt Value	86,309,500	86,309,500	86,309,500	86,309,500	0	0.00%
Homestead Reimbursement %	50.00%	62.50%	62.50%	62.50%	0	25.00%
Homestead Reimbursement	792,753	1,080,487	1,042,187	1,020,610	227,857	28.74%
<u>BETE Reimbursement</u>						
BETE Value	57,403,800	57,403,800	57,403,800	57,403,800	0	0.00%
BETE Reimbursement %	52.75%	50.00%	50.00%	50.00%	(0)	(5.21%)
BETE Reimbursement	556,253	574,899	554,521	543,040	(13,213)	(2.38%)
Total From Property Taxes	41,630,382	45,576,777	43,961,225	43,051,055	1,420,673	3.41%
Notes:						
(1) Includes:						
General Municipal Revenues	5,984,708	6,168,176	6,208,176	6,213,175	228,467	3.82%
Allowance for Deferred Taxes	(200,000)	(200,000)	(200,000)	(200,000)	0	0.00%
Allowance for Tax Abatements	(75,000)	(75,000)	(75,000)	(75,000)	0	0.00%
Other Adjustments	(8,498)	8,571	(3,680)	6,677	15,175	(178.57%)
Use of Fund Balance	550,000	500,000	500,000	500,000	(50,000)	(9.09%)
State Revenue Sharing & Balance	1,138,850	1,138,850	1,218,850	1,238,850	100,000	8.78%
Other Sources	545,000	600,000	600,000	600,000	55,000	10.09%
	7,935,060	8,140,597	8,248,346	8,283,702	348,642	4.39%
(2) Includes:						
General Education Revenues	10,649,083	10,002,927	10,002,927	10,040,215	(608,868)	(5.72%)
Education Balances	2,611,364	2,611,364	2,611,364	2,611,364	0	0.00%
	13,260,447	12,614,291	12,614,291	12,651,579	(608,868)	(4.59%)

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

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Revenues								
Property Taxes	30,210,096	32,464,636	35,348,452	36,502,579	38,815,832	40,304,499	41,672,880	42,782,732
Other Taxes	2,779,000	2,924,000	3,048,000	3,103,000	2,893,500	2,993,000	3,267,900	3,678,800
Licenses, Fees & Permits	329,352	281,367	302,512	323,512	360,350	387,090	442,635	467,065
Intergovernmental - Municipal	1,716,500	1,751,788	1,356,264	1,272,071	1,363,554	1,402,237	1,409,050	1,420,049
Intergovernmental - Education	12,534,761	10,482,354	10,871,108	9,946,831	9,826,081	10,976,063	10,514,745	9,858,866
Charges for Service - Municipal	980,861	1,097,524	1,179,368	1,185,600	1,160,960	1,162,960	1,166,773	1,223,216
Charges for Service - Education	433,600	220,812	166,411	137,000	102,000	83,339	71,338	98,349
Fines & Penalties	22,800	16,150	28,500	28,750	41,800	40,060	39,500	39,495
Interest on Investments	100,000	100,000	50,000	40,000	20,000	60,000	150,000	215,000
Donations & Contributions	140,000	140,000	115,000	109,000	109,000	30,000	30,000	25,000
Other	308,400	394,900	342,350	346,200	341,300	323,350	354,700	366,400
Total	49,555,370	49,873,531	52,807,965	52,994,543	55,034,377	57,762,598	59,119,521	60,174,972
Other Sources								
Sale of Assets	18,500	16,000	303,566	8,000	-	-	-	-
Transfers In	200,000	200,000	675,000	710,000	500,000	514,000	545,000	600,000
Use of Balances - Municipal	190,000	1,100,000	1,020,000	1,050,000	875,000	600,000	550,000	600,000
Use of Balances - Educational	3,500,000	3,486,000	2,800,000	3,337,000	3,187,109	2,599,363	2,611,364	2,611,364
Total	3,908,500	4,802,000	4,798,566	5,105,000	4,562,109	3,713,363	3,706,364	3,811,364
Total Revenues and Other Sources	53,463,870	54,675,531	57,606,531	58,099,543	59,596,486	61,475,961	62,825,885	63,986,336
Expenditures								
General Government	3,273,446	3,408,627	3,542,300	3,606,148	3,753,660	3,892,591	4,000,751	4,004,947
Public Safety	7,644,182	8,055,290	8,220,743	8,506,606	8,722,397	8,901,684	9,231,933	9,565,594
Public Works	3,416,619	3,622,322	3,688,244	3,756,201	3,794,741	3,898,766	4,027,323	4,165,022
Human Services	151,549	169,439	172,850	166,373	182,760	176,117	180,774	183,825
Education	33,301,672	33,491,029	35,570,775	35,763,587	36,525,855	37,695,535	37,878,469	38,132,210
Recreation & Culture	2,191,333	2,358,992	2,561,001	2,709,986	2,771,373	2,843,126	3,012,905	3,197,541
Debt Service	558,643	542,010	923,898	922,515	899,505	856,760	873,286	992,458
County Tax	1,187,020	1,183,264	1,249,487	1,333,350	1,360,042	1,410,855	1,517,700	1,565,279
Unclassified	194,758	209,558	241,258	186,917	217,917	346,699	415,041	478,502
Total	51,919,222	53,040,531	56,170,556	56,951,683	58,228,250	60,022,133	61,138,182	62,285,378
Other Uses								
Transfer Out to Capital Projects	1,339,648	1,385,000	1,195,975	903,860	1,174,236	1,259,828	1,462,703	1,475,958
Transfers Out to Enterprise	205,000	250,000	240,000	244,000	194,000	194,000	225,000	225,000
Total	1,544,648	1,635,000	1,435,975	1,147,860	1,368,236	1,453,828	1,687,703	1,700,958
Total Expenditures and Other Uses	53,463,870	54,675,531	57,606,531	58,099,543	59,596,486	61,475,961	62,825,885	63,986,336

**Town of Brunswick
2018-19 General Fund Budget
Revenues by Source**



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

	2016-17 Actual	(as amended) 2017-18 Budget	2017-18 Adjustments	2017-18 Adjusted	2017-18 Estimated	2018-19 Department	2018-19 Manager	2018-19 Council	Council Increase/ (Decrease)
<u>Taxes</u>									
Real and Personal Property	40,373,908	41,346,880	-	41,346,880	41,233,534	45,310,348	43,682,545	42,782,732	1,435,852
Interest on Delinquent Taxes	99,503	81,000	-	81,000	91,984	86,000	86,000	86,000	5,000
Tax Lien Costs	14,754	15,000	-	15,000	15,500	15,000	15,000	15,000	-
Payment in Lieu of Taxes	253,326	230,000	-	230,000	259,178	250,000	250,000	250,000	20,000
Auto Excise Tax	3,445,237	3,240,000	-	3,240,000	3,500,000	3,300,000	3,300,000	3,300,000	60,000
Watercraft Excise Tax	25,539	25,000	-	25,000	25,000	25,000	25,000	25,000	-
Aircraft Excise Tax	2,898	2,900	-	2,900	3,363	2,800	2,800	2,800	(100)
	44,215,165	44,940,780	-	44,940,780	45,128,559	48,989,148	47,361,345	46,461,532	1,520,752
<u>Licenses and Fees</u>									
Finance Department	21,990	21,000	-	21,000	23,530	22,000	22,000	22,000	1,000
Codes Enforcement	255,717	218,000	-	218,000	247,336	235,000	235,000	235,000	17,000
Town Clerk	162,214	154,935	-	154,935	155,627	158,365	158,365	158,365	3,430
Planning & Development	36,445	25,000	-	25,000	54,703	28,000	28,000	28,000	3,000
Fire Department	2,425	2,000	-	2,000	1,365	2,000	2,000	2,000	-
Police Department	710	700	-	700	666	700	700	700	-
Public Works	17,590	21,000	-	21,000	21,720	21,000	21,000	21,000	-
	497,091	442,635	-	442,635	504,947	467,065	467,065	467,065	24,430
<u>Intergovernmental</u>									
State Revenue Sharing	1,122,790	1,138,850	-	1,138,850	1,138,850	1,138,850	1,138,850	1,138,850	-
Public Safety	19,168	-	-	-	-	-	-	-	-
Public Works	199,388	199,000	-	199,000	204,128	200,000	200,000	200,000	1,000
Parks & Recreation	-	-	-	-	9,999	-	-	9,999	9,999
Other Municipal	82,106	71,200	-	71,200	79,506	71,200	71,200	71,200	-
Education Subsidy	10,976,255	10,514,745	-	10,514,745	10,514,745	9,821,578	9,821,578	9,858,866	(655,879)
	12,399,707	11,923,795	-	11,923,795	11,947,228	11,231,628	11,231,628	11,278,915	(644,880)

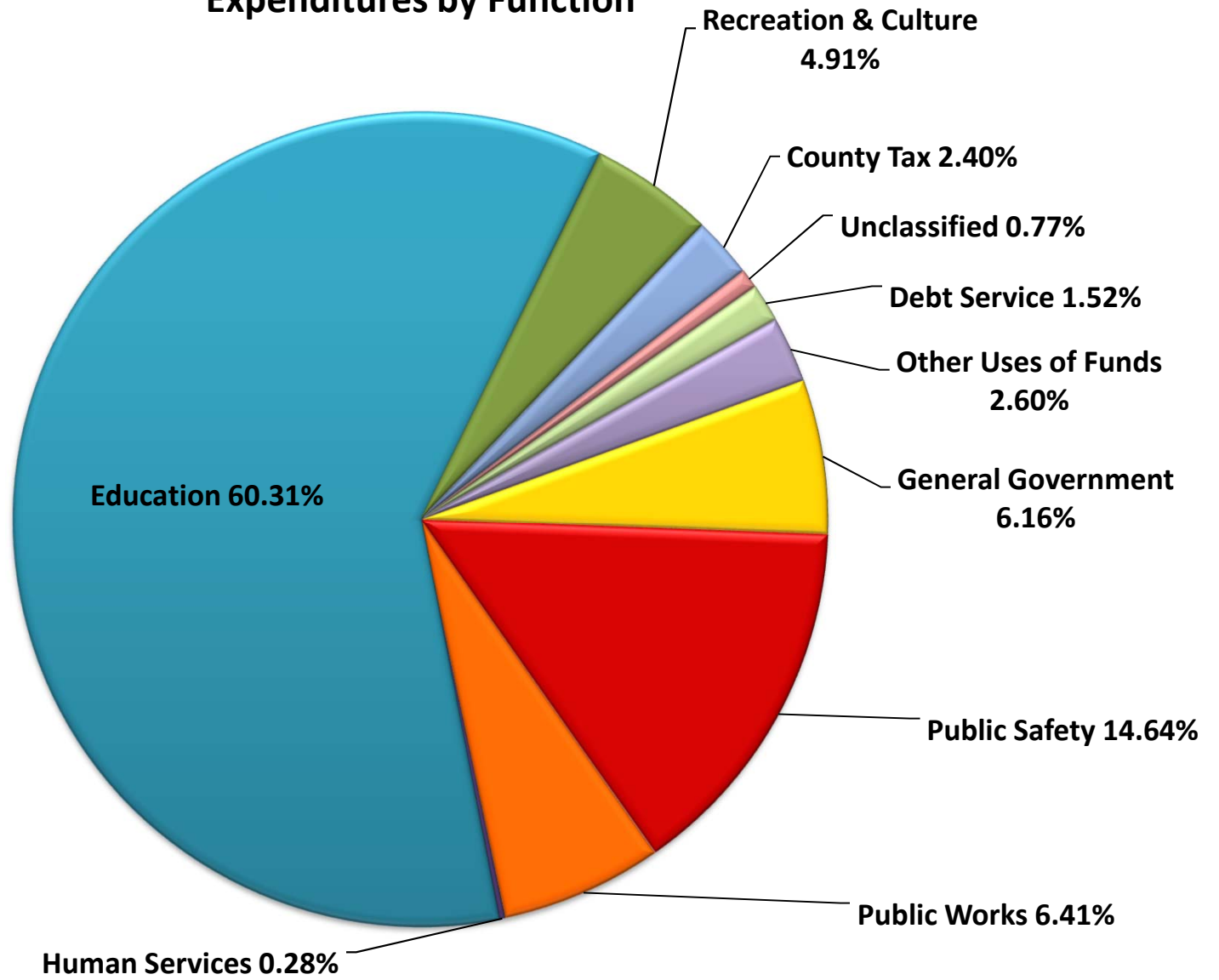
**Town of Brunswick, Maine
Revenue Budget - Summary**

	2016-17 Actual	(as amended) 2017-18 Budget	2017-18 Adjustments	2017-18 Adjusted	2017-18 Estimated	2018-19 Department	2018-19 Manager	2018-19 Council	Council Increase/ (Decrease)
<u>Charges for Services</u>									
Auto registration	53,114	50,000	-	50,000	52,000	50,000	50,000	50,000	-
Boat, ATV, snowmobile registration	1,724	1,500	-	1,500	1,665	1,500	1,500	1,500	-
Property Rental	3,970	2,700	-	2,700	3,300	2,700	2,700	2,700	-
Emergency medical services	1,000,397	850,000	-	850,000	975,567	900,000	900,000	900,000	50,000
Fire department	1,095	2,500	-	2,500	2,163	1,000	1,000	1,000	(1,500)
Police department	95,471	97,000	-	97,000	98,825	100,500	100,500	100,500	3,500
Dispatch services	147,730	148,073	-	148,073	152,270	152,516	152,516	152,516	4,443
Public works	79	-	-	-	131	-	-	-	-
Recycling	18,813	15,000	-	15,000	15,244	15,000	15,000	15,000	-
Education - tuition, transportation	105,856	71,338	-	71,338	71,338	98,349	98,349	98,349	27,011
	1,428,249	1,238,111	-	1,238,111	1,372,503	1,321,565	1,321,565	1,321,565	83,454
<u>Fines and Penalties</u>									
Town clerk	8,080	7,150	-	7,150	6,245	6,995	6,995	6,995	(155)
Fire department	-	1,000	-	1,000	300	1,100	1,100	1,100	100
Police department	34,140	31,350	-	31,350	39,287	31,400	31,400	31,400	50
	42,220	39,500	-	39,500	45,832	39,495	39,495	39,495	(5)
<u>Interest</u>									
Interest earned	146,700	150,000	-	150,000	292,955	175,000	215,000	215,000	65,000
	146,700	150,000	-	150,000	292,955	175,000	215,000	215,000	65,000
<u>Donations and Contributions</u>									
From BDC	30,000	30,000	-	30,000	30,000	30,000	30,000	25,000	(5,000)
	30,000	30,000	-	30,000	30,000	30,000	30,000	25,000	(5,000)

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

	2016-17 Actual	(as amended) 2017-18 Budget	2017-18 Adjustments	2017-18 Adjusted	2017-18 Estimated	2018-19 Department	2018-19 Manager	2018-19 Council	Council Increase/ (Decrease)
<u>Unclassified</u>									
Cable TV franchise fees	289,880	275,000	-	275,000	278,539	275,000	275,000	275,000	-
Municipal miscellaneous	47,561	16,700	-	16,700	50,683	8,400	8,400	8,400	(8,300)
Education miscellaneous	110,715	63,000	-	63,000	63,000	83,000	83,000	83,000	20,000
Other	36,504	-	-	-	71,734	-	-	-	-
	484,660	354,700	-	354,700	463,956	366,400	366,400	366,400	11,700
<u>Other Sources</u>									
Sale of assets	60,588	-	-	-	9,376	-	-	-	-
Transfers from other funds	514,000	545,000	-	545,000	546,389	600,000	600,000	600,000	55,000
	574,588	545,000	-	545,000	555,765	600,000	600,000	600,000	55,000
<u>Use of Fund Balances</u>									
Unassigned Fund Balance	-	550,000	-	550,000	-	500,000	500,000	500,000	(50,000)
Encumbrances	-	-	170,572	170,572	-	-	-	-	-
State Revenue Sharing Balance	-	-	-	-	-	-	80,000	100,000	100,000
Restricted Fund Balances - Education	-	2,611,364	-	2,611,364	-	2,611,364	2,611,364	2,611,364	-
	-	3,161,364	170,572	3,331,936	-	3,111,364	3,191,364	3,211,364	50,000
Total Revenues, Other Sources and Use of Fund Balances	59,818,380	62,825,885	170,572	62,996,457	60,341,745	66,331,665	64,823,862	63,986,336	1,160,451

**Town of Brunswick
2018-19 General Fund Budget
Expenditures by Function**



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

	2016-17 Expended	(as amended) 2017-18 Budget	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council	Council Increase/ (Decrease)
<u>General Government</u>									
Administration	623,057	645,664	-	645,664	566,498	646,955	656,026	656,543	10,879
Finance	708,957	751,160	-	751,160	758,061	761,220	761,220	751,978	818
Technology Services	361,472	387,624	35,139	422,763	434,875	396,599	396,599	391,199	3,575
Municipal Officers	81,135	85,915	-	85,915	85,351	89,415	89,415	89,415	3,500
Town Hall Building	213,828	219,299	6,934	226,233	194,622	215,435	177,899	177,899	(41,400)
Risk Management	448,388	481,470	-	481,470	450,968	490,172	490,172	490,172	8,702
Cable TV	61,801	72,889	-	72,889	76,538	86,555	86,555	86,555	13,666
Assessing	282,243	309,815	-	309,815	277,798	301,933	301,933	297,333	(12,482)
Town Clerk & Elections	337,795	349,666	-	349,666	326,982	382,092	365,102	365,102	15,436
Planning	490,590	530,443	10,600	541,043	503,893	613,825	571,612	570,612	40,169
Economic Development	115,711	166,806	-	166,806	156,540	128,139	128,139	128,139	(38,667)
	3,724,977	4,000,751	52,673	4,053,424	3,832,126	4,112,340	4,024,672	4,004,947	4,196
<u>Public Safety</u>									
Fire Department	3,210,400	3,368,224	-	3,368,224	3,334,344	3,454,111	3,450,611	3,450,611	82,387
Central Fire Station	33,946	41,300	-	41,300	37,648	46,500	46,500	46,500	5,200
Emerson Fire Station	50,673	56,525	-	56,525	52,047	61,225	61,225	61,225	4,700
Police Department	3,563,153	3,890,604	-	3,890,604	3,816,758	4,157,868	4,077,318	4,077,318	186,714
Emergency Services Dispatch	755,013	837,231	-	837,231	824,603	848,903	848,903	848,903	11,672
Police Station Building	86,933	110,105	-	110,105	79,235	112,098	112,098	112,098	1,993
Marine Resources	180,261	203,344	-	203,344	145,730	233,839	221,839	221,839	18,495
Streetlights	219,495	221,000	-	221,000	218,750	220,000	220,000	220,000	(1,000)
Traffic Signals	11,187	31,600	-	31,600	39,600	31,600	31,600	31,600	-
Fire Suppression (Hydrants)	448,227	470,000	-	470,000	470,000	493,500	493,500	493,500	23,500
Emergency Management	1,160	2,000	-	2,000	1,500	2,000	2,000	2,000	-
	8,560,448	9,231,933	-	9,231,933	9,020,215	9,661,644	9,565,594	9,565,594	333,661

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

	2016-17 Expended	(as amended) 2017-18 Budget	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council	Council Increase/ (Decrease)
<u>Public Works</u>									
Administration	477,613	578,697	-	578,697	474,837	581,324	590,058	586,058	7,361
General Maintenance	1,653,133	1,759,636	-	1,759,636	1,637,447	1,864,194	1,858,369	1,839,369	79,733
Refuse Collection & Disposal	626,300	650,343	-	650,343	646,068	658,040	658,040	658,040	7,697
Recycling	330,848	335,548	-	335,548	332,763	341,717	341,717	341,717	6,169
Central Garage	605,376	703,099	-	703,099	673,686	757,073	741,073	739,838	36,739
	3,693,270	4,027,323	-	4,027,323	3,764,801	4,202,348	4,189,257	4,165,022	137,699
<u>Human Services</u>									
General Assistance	137,131	178,008	45	178,053	165,935	180,999	180,999	180,999	2,991
Health & Social Services	2,790	2,766	-	2,766	2,821	2,826	2,826	2,826	60
	139,921	180,774	45	180,819	168,756	183,825	183,825	183,825	3,051
<u>Education</u>									
School Department	35,523,473	37,878,469	-	37,878,469	37,878,469	39,412,974	38,895,276	38,132,210	253,741
	35,523,473	37,878,469	-	37,878,469	37,878,469	39,412,974	38,895,276	38,132,210	253,741
<u>Recreation & Culture</u>									
Recreation Administration	429,043	437,193	-	437,193	457,512	455,309	455,309	455,309	18,116
Buildings & Grounds Maintenance	697,593	795,050	56,193	851,243	818,573	1,018,278	895,868	895,868	100,818
Recreation Building	143,644	193,177	46,661	239,838	229,356	220,229	220,229	211,729	18,552
Teen Center	16,000	17,000	-	17,000	17,000	20,000	17,525	17,525	525
People Plus Center	126,700	129,060	-	129,060	123,060	146,000	132,750	132,750	3,690
Curtis Memorial Library	1,358,500	1,441,425	15,000	1,456,425	1,456,425	1,543,360	1,484,360	1,484,360	42,935
	2,771,480	3,012,905	117,854	3,130,759	3,101,926	3,403,176	3,206,041	3,197,541	184,636

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

	2016-17 Expended	(as amended) 2017-18 Budget	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council	Council Increase/ (Decrease)
<u>County Tax</u>	1,410,855	1,517,700	-	1,517,700	1,517,700	1,565,279	1,565,279	1,565,279	47,579
	1,410,855	1,517,700	-	1,517,700	1,517,700	1,565,279	1,565,279	1,565,279	47,579
<u>Unclassified</u>									
Promotion & Development	163,136	240,541	(4,500)	236,041	227,682	287,094	286,094	284,094	43,553
Additional School Assistance	10,000	10,000	-	10,000	10,000	10,000	10,000	10,000	-
Cemetery Care	5,120	7,000	-	7,000	2,000	3,000	3,000	3,000	(4,000)
Contingency Reserve	(148,388)	157,500	-	157,500	(120,000)	151,569	201,408	181,408	23,908
	29,868	415,041	(4,500)	410,541	119,682	451,663	500,502	478,502	63,461
<u>Debt Service</u>									
Principal & Interest Payments	852,650	873,286	-	873,286	873,286	992,458	992,458	992,458	119,172
	852,650	873,286	-	873,286	873,286	992,458	992,458	992,458	119,172
Total Expenditures	56,706,942	61,138,182	166,072	61,304,254	60,276,961	63,985,707	63,122,904	62,285,378	1,147,196
<u>Other Uses of Funds</u>									
To Other Funds - Special Revenue	4,500	-	4,500	4,500	4,500	-	-	-	-
To Other Funds - Capital	1,299,828	1,462,703	-	1,462,703	1,462,703	2,120,958	1,475,958	1,475,958	13,255
To Other Funds - Enterprise	194,000	225,000	-	225,000	225,000	225,000	225,000	225,000	-
Total Other Uses	1,498,328	1,687,703	4,500	1,692,203	1,692,203	2,345,958	1,700,958	1,700,958	13,255
TOTAL EXPENDITURES & OTHER USES	58,205,270	62,825,885	170,572	62,996,457	61,969,164	66,331,665	64,823,862	63,986,336	1,160,451

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

	2016-17 Expended	(as amended) 2017-18 Budget	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council	Council Increase/ (Decrease)
TOTAL EXPENDITURES & OTHER USES	58,205,270	62,825,885	170,572	62,996,457	61,969,164	66,331,665	64,823,862	63,986,336	1,160,451
Revenues & Other Sources	18,321,682	20,340,155	170,572	20,510,727	17,969,361	19,882,467	20,002,467	20,064,754	(275,401)
Net Before SRS	39,883,588	42,485,730	-	42,485,730	43,999,803	46,449,198	44,821,395	43,921,582	1,435,852
State Revenue Sharing	1,122,790	1,138,850	-	1,138,850	1,138,850	1,138,850	1,138,850	1,138,850	-
NET REQUIRED FROM PROPERTY TAXES		41,346,880				45,310,348	43,682,545	42,782,732	1,435,852
Plus Allowances:									
Deferred Property Taxes		200,000				200,000	200,000	200,000	-
Tax Abatements		75,000				75,000	75,000	75,000	-
Other		8,498				(8,571)	3,680	(6,677)	(15,175)
TOTAL FROM PROPERTY TAXES		41,630,378				45,576,777	43,961,225	43,051,055	1,420,677
TAXABLE VALUATION		2,192,780,400				2,192,780,400	2,192,780,400	2,192,780,400	-
Plus State Share Homestead		43,154,750				53,943,438	53,943,438	53,943,438	10,788,688
Plus State Share BETE		30,280,305				28,701,900	28,701,900	28,701,900	(1,578,405)
TAX RATE VALUATION		2,266,215,455				2,275,425,738	2,275,425,738	2,275,425,738	9,210,283
TAX RATE		18.37				20.03	19.32	18.92	0.55
						<i>(estimated)</i>	<i>(estimated)</i>	<i>(estimated)</i>	
						9.04%	5.17%	2.99%	

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

	2016-17 Expended	(as amended) 2017-18 Budget	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council	Council Increase/ (Decrease)
REIMBURSEMENT CALCULATIONS									
Homestead Reimbursement Calculation									
Homestead Exempt Value		86,309,500				86,309,500	86,309,500	86,309,500	-
Homestead Reimbursement %		50.00%				62.50%	62.50%	62.50%	12.50%
Homestead Reimbursement		792,753				1,080,487	1,042,187	1,020,610	227,857
BETE Reimbursement Calculation									
BETE Exempt Value		57,403,800				57,403,800	57,403,800	57,403,800	-
BETE Reimbursement %		52.75%				50.00%	50.00%	50.00%	-2.75%
BETE Reimbursement		556,249				574,899	554,521	543,040	(13,209)
Property Tax Commitment		40,281,376				43,921,391	42,364,517	41,487,405	1,206,029

The Homestead Reimbursement and the BETE Reimbursement estimates are based on the current law, in effect as of April 1, 2018.



TOWN OF BRUNSWICK, MAINE

MUNICIPAL BUDGET 2018-19

Adopted May 14, 2018

Detailed Financial Information

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

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

		(as amended)							
		2016-17	2017-18	2017-18	2017-18	2017-18	2018-19	2018-19	2018-19
		Actual	Adopted	Adjustments	Adjusted	Estimated	Department	Manager	Council
<u>Taxes</u>									
111191-41110	Auto Excise Tax	3,445,237	3,240,000	-	3,240,000	3,500,000	3,300,000	3,300,000	3,300,000
111191-41111	Watercraft Excise Tax	25,539	25,000	-	25,000	25,000	25,000	25,000	25,000
111191-41112	Aircraft Excise Tax	2,898	2,900	-	2,900	3,363	2,800	2,800	2,800
111190-41105	Interest on Taxes	84,640	65,000	-	65,000	69,484	70,000	70,000	70,000
111190-41106	Tax Lien Costs	14,754	15,000	-	15,000	15,500	15,000	15,000	15,000
111190-41107	Tax Lien Interest	14,863	16,000	-	16,000	22,500	16,000	16,000	16,000
111190-41109	Payments In Lieu Of Taxes (PILOT)	253,326	230,000	-	230,000	259,178	250,000	250,000	250,000
		3,841,257	3,593,900	-	3,593,900	3,895,025	3,678,800	3,678,800	3,678,800
<u>Intergovernmental</u>									
131190-43102	State Tax Exemptions	50,845	45,000	-	45,000	50,000	45,000	45,000	45,000
131132-43103	Highway Grant Fund	199,388	199,000	-	199,000	204,128	200,000	200,000	200,000
131192-43106	Snowmobile Receipts	1,165	1,200	-	1,200	1,509	1,200	1,200	1,200
131142-43104	Gen. Asst. Reimbursement	30,096	25,000	-	25,000	27,997	25,000	25,000	25,000
131152-43108	IFW- Mere Point Boat Launch	-	-	-	-	9,999	-	-	9,999
131192-43105	Emergency Preparedness	16,025	-	-	-	-	-	-	-
		297,519	270,200	-	270,200	293,633	271,200	271,200	281,199
<u>Administration</u>									
141211-44121	Property Rental	1,200	1,200	-	1,200	1,200	1,200	1,200	1,200
191011-49000	Miscellaneous	9,299	-	-	-	-	-	-	-
		10,499	1,200	-	1,200	1,200	1,200	1,200	1,200
<u>Finance Department</u>									
121111-42207	Passport Fees	15,975	15,000	-	15,000	17,400	16,000	16,000	16,000
121111-42209	Passport Photos	6,015	6,000	-	6,000	6,130	6,000	6,000	6,000
141111-44110	Auto Registration Fees	53,114	50,000	-	50,000	52,000	50,000	50,000	50,000
141111-44111	Boat, ATV, Snowmobile Regs.	1,724	1,500	-	1,500	1,665	1,500	1,500	1,500
191111-49000	Miscellaneous	4,073	2,500	-	2,500	2,500	3,000	3,000	3,000
		80,901	75,000	-	75,000	79,695	76,500	76,500	76,500

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

		(as amended)							
		2016-17	2017-18	2017-18	2017-18	2017-18	2018-19	2018-19	2018-19
		Actual	Adopted	Adjustments	Adjusted	Estimated	Department	Manager	Council
<u>Codes Enforcement</u>									
121411-42100	Building Permits	186,717	160,000	-	160,000	180,000	175,000	175,000	175,000
121411-42101	Electrical Permits	41,013	35,000	-	35,000	39,251	35,000	35,000	35,000
121411-42102	Plumbing Permits	27,942	23,000	-	23,000	27,785	25,000	25,000	25,000
121411-42103	Zoning Board Fees	45	-	-	-	300	-	-	-
		255,717	218,000	-	218,000	247,336	235,000	235,000	235,000
<u>Town Clerk</u>									
121611-42200	Hunting & Fishing Licenses	881	1,000	-	1,000	607	600	600	600
121611-42201	Dog Licenses	2,868	2,550	-	2,550	2,882	2,650	2,650	2,650
121611-42202	Vital Statistics	50,641	48,000	-	48,000	50,000	48,000	48,000	48,000
121611-42203	General Licenses	31,699	27,290	-	27,290	31,000	31,435	31,435	31,435
121611-42204	Victualer Licenses	22,625	19,850	-	19,850	20,000	23,135	23,135	23,135
121611-42205	Shellfish Licenses	31,800	29,875	-	29,875	30,000	31,775	31,775	31,775
121611-42206	Neutered/Spayed Dog License	5,076	4,670	-	4,670	5,036	4,670	4,670	4,670
121611-42208	Postage Fees	24	-	-	-	2	-	-	-
121611-42210	Mooring Fees	16,600	21,700	-	21,700	16,100	16,100	16,100	16,100
151621-45103	Unlicensed Dogs	6,200	6,000	-	6,000	4,675	6,000	6,000	6,000
151611-45108	General License Late Penalty	380	175	-	175	270	225	225	225
151611-45109	Mooring Fee Late Penalty	650	750	-	750	850	500	500	500
151611-45110	Victualers License Late Penalty	850	225	-	225	450	270	270	270
191611-49000	Miscellaneous	2,026	1,500	-	1,500	1,629	1,750	1,750	1,750
		172,320	163,585	-	163,585	163,501	167,110	167,110	167,110
<u>Planning Department</u>									
121911-42300	Planning Fees	36,445	25,000	-	25,000	54,703	28,000	28,000	28,000
191911-49000	Miscellaneous	169	200	-	200	213	150	150	150
		36,614	25,200	-	25,200	54,916	28,150	28,150	28,150

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

		(as amended)							
	2016-17	2017-18	2017-18	2017-18	2017-18	2018-19	2018-19	2018-19	
	Actual	Adopted	Adjustments	Adjusted	Estimated	Department	Manager	Council	
<u>Fire Department</u>									
122121-42400	Fire Code Permits	2,425	2,000	-	2,000	1,365	2,000	2,000	2,000
142121-44155	Ambulance Service Fees	1,000,397	850,000	-	850,000	975,567	900,000	900,000	900,000
142121-44166	Special Detail, Fire	1,095	2,500	-	2,500	2,163	1,000	1,000	1,000
152121-45104	Fire False Alarms	-	1,000	-	1,000	-	1,000	1,000	1,000
152121-45107	Fire Code Violation Fines	-	-	-	-	300	100	100	100
131122-43505	Emergency Mgmt Planning Grant	3,143	-	-	-	-	-	-	-
192121-49000	Miscellaneous	1,672	1,000	-	1,000	154	1,000	1,000	1,000
		1,008,732	856,500	-	856,500	979,549	905,100	905,100	905,100
<u>Police Department</u>									
122221-42500	Concealed Weapons Permits	535	400	-	400	446	400	400	400
122221-42501	Parking Permit Fee	175	300	-	300	220	300	300	300
142221-44161	Witness Fees	1,907	1,000	-	1,000	2,085	2,000	2,000	2,000
142221-44162	Police Reports	3,513	3,500	-	3,500	4,460	3,500	3,500	3,500
142221-44163	School Resource Officer	86,000	89,500	-	89,500	89,500	92,000	92,000	92,000
142221-44165	Special Details	4,051	3,000	-	3,000	2,780	3,000	3,000	3,000
142221-44167	Dispatch Services Fees	147,730	148,073	-	148,073	152,270	152,516	152,516	152,516
152221-45100	Ordinance Fines	991	800	-	800	833	800	800	800
152221-45101	Parking Violations	31,664	30,000	-	30,000	38,068	30,000	30,000	30,000
152221-45102	Leash Law Receipts	650	500	-	500	75	500	500	500
152221-45105	False Alarm Fines	275	50	-	50	220	100	100	100
152221-45106	Restitution	560	-	-	-	91	-	-	-
192221-49000	Miscellaneous	1,625	10,000	-	10,000	43,499	-	-	-
		279,676	287,123	-	287,123	334,547	285,116	285,116	285,116

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

		(as amended)							
		2016-17	2017-18	2017-18	2017-18	2017-18	2018-19	2018-19	2018-19
		Actual	Adopted	Adjustments	Adjusted	Estimated	Department	Manager	Council
<u>Public Works Department</u>									
123131-42600	Opening Permits	17,590	21,000	-	21,000	21,720	21,000	21,000	21,000
143131-44174	Labor & Materials	79	-	-	-	131	-	-	-
143431-44175	Solid Waste Recycling	18,813	15,000	-	15,000	15,244	15,000	15,000	15,000
193131-49000	Miscellaneous	26,796	1,500	-	1,500	688	1,500	1,500	1,500
		63,278	37,500	-	37,500	37,783	37,500	37,500	37,500
<u>General Assistance</u>									
194141-49103	General Assistance Recovery	500	-	-	-	-	-	-	-
194141-49000	Human Services Misc	159	-	-	-	-	-	-	-
		659	-	-	-	-	-	-	-
<u>Parks and Recreation</u>									
145051-44121	Rental of Property	2,770	1,500	-	1,500	2,100	1,500	1,500	1,500
195051-49000	Recreation Misc.	1,742	-	-	-	2,000	1,000	1,000	1,000
		4,512	1,500	-	1,500	4,100	2,500	2,500	2,500
<u>Unclassified</u>									
191192-49100	CATV Fees	289,880	275,000	-	275,000	278,539	275,000	275,000	275,000
161193-46100	Interest on General Funds	146,700	150,000	-	150,000	292,955	175,000	215,000	215,000
191111-49101	Workers Comp. Dividend	14,751	-	-	-	17,847	-	-	-
191111-49106	Workers Comp. Proceeds	11,325	-	-	-	45,000	-	-	-
191111-49104	Prop & Casualty Dividend	9,926	-	-	-	8,886	-	-	-
191111-49105	Postage & Handling	2	-	-	-	1	-	-	-
171952-47000	From BDC	30,000	30,000	-	30,000	30,000	30,000	30,000	25,000
		502,584	455,000	-	455,000	673,228	480,000	520,000	515,000
TOTAL MUNICIPAL REVENUE		6,554,268	5,984,708	-	5,984,708	6,764,513	6,168,176	6,208,176	6,213,175

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

			(as amended)						
		2016-17	2017-18	2017-18	2017-18	2017-18	2018-19	2018-19	2018-19
		Actual	Adopted	Adjustments	Adjusted	Estimated	Department	Manager	Council
<u>Education Revenues</u>									
134546-43120	State School Subsidy	10,976,255	10,514,745	-	10,514,745	10,514,745	9,821,578	9,821,578	9,858,866
144545-44100	Tuition, etc.	105,856	71,338	-	71,338	71,338	98,349	98,349	98,349
194545-49000	Miscellaneous	110,715	63,000	-	63,000	63,000	83,000	83,000	83,000
TOTAL EDUCATION REVENUE		11,192,826	10,649,083	-	10,649,083	10,649,083	10,002,927	10,002,927	10,040,215
TOTAL REVENUES		17,747,094	16,633,791	-	16,633,791	17,413,596	16,171,103	16,211,103	16,253,390
<u>Other Sources</u>									
191194-49150	Sale of General Assets	59,606	-	-	-	5,376	-	-	-
192294-49153	Sale of Vehicles - Police	982	-	-	-	-	-	-	-
192194-49151	Sale of Vehicles - Fire	-	-	-	-	4,000	-	-	-
199980-48099	From Other Funds	-	-	-	-	1,389	-	-	-
199980-48100	Special Revenue (TIF) Funds	514,000	545,000	-	545,000	545,000	600,000	600,000	600,000
TOTAL OTHER SOURCES		574,588	545,000	-	545,000	555,765	600,000	600,000	600,000

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

		(as amended)							
	2016-17	2017-18	2017-18	2017-18	2017-18	2018-19	2018-19	2018-19	
	Actual	Adopted	Adjustments	Adjusted	Estimated	Department	Manager	Council	
<u>Use of General Fund Balances</u>									
181100-48000	Unassigned Fund Balance	-	550,000	-	550,000	-	500,000	500,000	500,000
181100-48000	Encumbrances	-	-	170,572	170,572	-	-	-	-
181100-48001	State Revenue Sharing Balance	-	-	-	-	-	80,000	100,000	100,000
184500-48004	Restricted Fund Balance - Education	-	2,611,364	-	2,611,364	-	2,611,364	2,611,364	2,611,364
TOTAL USE OF BALANCES		-	3,161,364	170,572	3,331,936	-	3,111,364	3,191,364	3,211,364
TOTAL REVS. O.S. & BALS.		18,321,682	20,340,155	170,572	20,510,727	17,969,361	19,882,467	20,002,467	20,064,754
<u>State Revenue Sharing</u>									
131192-43101	Revenue Sharing	1,122,790	1,138,850	-	1,138,850	1,138,850	1,138,850	1,138,850	1,138,850
<u>Property Taxes</u>									
111190-41101	Property Taxes	40,844,674	41,630,378	-	41,630,378	41,644,052	45,576,777	43,961,225	43,051,055
111190-41103	Decrease/(Increase) in Deferred Tax	(164,394)	(200,000)	-	(200,000)	(50,000)	(200,000)	(200,000)	(200,000)
111190-41104	Tax Abatements	(306,372)	(75,000)	-	(75,000)	(360,518)	(75,000)	(75,000)	(75,000)
111190-41199	Other	-	(8,498)	-	(8,498)	-	8,571	(3,680)	6,677
Subtotal		40,373,908	41,346,880	-	41,346,880	41,233,534	45,310,348	43,682,545	42,782,732
TOTAL		59,818,380	62,825,885	170,572	62,996,457	60,341,745	66,331,665	64,823,862	63,986,336

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

(as amended)

	2016-17 Actual	2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council
<u>ADMINISTRATION - 11000</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	310,278	325,478	-	325,478	260,998	321,366	329,076	329,076
51110 Overtime	653	-	-	-	-	-	-	-
	310,931	325,478	-	325,478	260,998	321,366	329,076	329,076
EMPLOYEE BENEFITS								
51410 Social Security/FICA	19,940	21,831	-	21,831	16,182	21,027	21,505	21,542
51420 Medicare	4,713	5,105	-	5,105	3,784	4,917	5,029	5,029
51430 Maine PERS	21,970	22,462	-	22,462	25,056	32,137	32,908	32,908
51440 Health Benefit	60,000	62,400	-	62,400	62,400	66,000	66,000	66,000
51490 Deferred Compensation	18,187	19,378	-	19,378	14,038	13,888	13,888	13,888
	124,810	131,176	-	131,176	121,460	137,969	139,330	139,367
CONTRACTUAL SERVICES								
52021 Legal Services-Discretionary	113,066	94,300	-	94,300	93,000	95,500	95,500	95,500
52022 Legal Services-Cases	29,842	40,000	-	40,000	30,000	40,000	40,000	40,000
52030 Pro Servs - Medical	1,878	3,750	-	3,750	3,422	3,750	3,750	3,750
52090 Pro Servs - Other	14,915	15,000	-	15,000	25,381	15,000	15,000	15,000
52500 Postage	183	300	-	300	294	300	300	300
52510 Telephone	1,558	1,560	-	1,560	1,968	1,980	1,980	2,460
52520 Advertising	3,476	2,800	-	2,800	4,140	3,400	3,400	3,400
52530 Printing	1,704	4,700	-	4,700	2,412	2,500	2,500	2,500
52540 Photocopies	1,587	1,560	-	1,560	1,473	1,560	1,560	1,560
52610 Travel	398	400	-	400	385	400	400	400
52640 Training	781	4,000	-	4,000	2,000	2,500	2,500	2,500
52660 Personnel Testing	313	750	-	750	600	720	720	720
52661 Background Checks	500	1,000	-	1,000	1,211	1,000	1,000	1,000
52670 Membership & Dues	888	1,995	-	1,995	1,196	1,995	1,995	1,995
	171,089	172,115	-	172,115	167,482	170,605	170,605	171,085

	2016-17 Actual	(as amended) 2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council
<u>ADMINISTRATION - 11000</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	1,899	1,600	-	1,600	1,990	1,600	1,600	1,600
	1,899	1,600	-	1,600	1,990	1,600	1,600	1,600
PROGRAMS								
51460 Life Insurance (Retirees)	9,923	10,680	-	10,680	10,522	10,800	10,800	10,800
51465 Medical/Dep Care	3,948	4,315	-	4,315	3,774	4,315	4,315	4,315
55105 Personnel Board	457	300	-	300	272	300	300	300
	14,328	15,295	-	15,295	14,568	15,415	15,415	15,415
TOTAL	623,057	645,664	-	645,664	566,498	646,955	656,026	656,543

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

Salaries, Full-time:

Town Manager	112,000	112,000	112,000
Assistant Town Manager	83,226	90,917	90,917
Administrative Assistant	54,701	54,701	54,701
Human Resources Manager	70,571	70,571	70,571
One day calculation	868	887	887
	321,366	329,076	329,076

	2016-17 Actual	(as amended) 2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council
<u>FINANCE DEPARTMENT - 11100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	430,377	446,867	-	446,867	467,874	451,163	451,163	443,363
51040 Wages, Part-time	6,672	5,000	-	5,000	2,600	2,000	2,000	2,000
51110 Overtime	420	3,000	-	3,000	240	2,000	2,000	2,000
	437,469	454,867	-	454,867	470,714	455,163	455,163	447,363
EMPLOYEE BENEFITS								
51410 Social Security/FICA	26,509	29,266	-	29,266	29,537	29,324	29,324	27,766
51420 Medicare	6,200	6,844	-	6,844	6,908	6,858	6,858	6,494
51430 Maine PERS	33,290	34,078	-	34,078	36,400	35,720	35,720	35,720
51440 Health Benefit	118,168	124,800	-	124,800	124,800	132,000	132,000	132,000
51490 Deferred Compensation	4,792	5,693	-	5,693	5,687	5,758	5,758	5,758
	188,959	200,681	-	200,681	203,332	209,660	209,660	207,738
CONTRACTUAL SERVICES								
52015 Banking Services	14,632	7,000	-	7,000	4,028	-	-	-
52090 Pro Servs - Other	5,285	6,780	-	6,780	4,769	6,080	6,080	6,080
52260 R & M Equipment	4,282	4,400	-	4,400	4,563	9,047	9,047	9,047
52360 Equipment Rental	1,302	1,271	-	1,271	1,400	1,540	1,540	1,540
52500 Postage	17,713	19,543	-	19,543	19,556	19,763	19,763	19,763
52510 Telephone	1,166	1,400	-	1,400	1,706	1,680	1,680	2,160
52530 Printing	12,459	15,428	-	15,428	13,500	15,912	15,912	15,912
52540 Photocopies	3,546	4,620	-	4,620	4,301	4,620	4,620	4,620
52610 Travel	229	1,000	-	1,000	519	1,000	1,000	1,000
52640 Training	5,203	9,750	-	9,750	5,675	9,750	9,750	9,750
52670 Membership & Dues	784	745	-	745	824	760	760	760
52870 Licenses	3,673	4,100	-	4,100	4,375	4,375	4,375	4,375
52871 Filing Fees	-	500	-	500	-	500	500	500
52880 Registry of Deeds	8,941	9,880	-	9,880	9,627	9,880	9,880	9,880
	79,215	86,417	-	86,417	74,843	84,907	84,907	85,387

	2016-17 Actual	(as amended) 2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council
<u>FINANCE DEPARTMENT - 11100</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	1,698	2,500	-	2,500	3,500	2,500	2,500	2,500
53030 Computer Supplies	1,143	2,620	-	2,620	2,000	8,000	8,000	8,000
53062 Publications	473	4,075	-	4,075	3,672	990	990	990
	3,314	9,195	-	9,195	9,172	11,490	11,490	11,490
TOTAL	708,957	751,160	-	751,160	758,061	761,220	761,220	751,978

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

Salaries, Full-time:

Finance Director	93,618	93,618	93,618
Deputy Director	73,760	73,760	73,760
Accounting Asst.	58,301	58,301	58,301
Accounting Asst.	49,184	49,184	45,233
Office Manager - Tax	60,305	60,305	60,305
Assistant Tax Collector	45,867	45,867	45,867
Assistant Tax Collector	38,852	38,852	34,630
Assistant Tax Collector	34,975	34,975	34,975
One day calculation	1,233	1,233	1,209
From Enterprise Fund	(4,932)	(4,932)	(4,535)
	451,163	451,163	443,363

	2016-17 Actual	(as amended) 2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council
<u>TECHNOLOGY SERVICES - 11150</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	62,369	64,879	-	64,879	65,518	68,148	68,148	68,148
	62,369	64,879	-	64,879	65,518	68,148	68,148	68,148
EMPLOYEE BENEFITS								
51410 Social Security/FICA	3,597	4,045	-	4,045	4,062	4,248	4,248	4,248
51420 Medicare	841	946	-	946	950	993	993	993
51430 Maine PERS	5,927	6,228	-	6,228	6,290	6,815	6,815	6,815
51440 Health Benefit	15,000	15,600	-	15,600	15,600	16,500	16,500	16,500
	25,365	26,819	-	26,819	26,902	28,556	28,556	28,556
CONTRACTUAL SERVICES								
52070 Computer Services	76,244	84,188	-	84,188	87,000	86,578	86,578	86,578
52139 Computer Disposal	-	300	-	300	300	300	300	300
52260 R&M Equipment	5,884	6,000	-	6,000	8,000	6,000	6,000	6,000
52510 Telephone	360	360	-	360	360	360	360	360
52516 Internet Services	33,939	32,643	-	32,643	35,000	21,844	21,844	21,844
52530 Printing	-	88	-	88	60	62	62	62
52540 Photocopies	-	70	-	70	35	35	35	35
52610 Travel	-	500	-	500	150	500	500	500
52640 Training	360	2,200	-	2,200	2,200	2,200	2,200	200
52670 Membership/Dues	-	400	-	400	-	400	400	400
52870 Licenses	96,297	101,580	-	101,580	105,000	113,466	113,466	113,466
	213,084	228,329	-	228,329	238,105	231,745	231,745	229,745

	2016-17 Actual	(as amended) 2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council
<u>TECHNOLOGY SERVICES - 11150</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	172	350	-	350	350	3,750	3,750	350
53030 Computer Supplies	27,148	27,350	-	27,350	29,000	29,400	29,400	29,400
	27,320	27,700	-	27,700	29,350	33,150	33,150	29,750
CAPITAL								
56600 Capital Equipment	33,334	39,897	35,139	75,036	75,000	35,000	35,000	35,000
	33,334	39,897	35,139	75,036	75,000	35,000	35,000	35,000
TOTAL	361,472	387,624	35,139	422,763	434,875	396,599	396,599	391,199

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

Salaries Full-time:								
		IT/Cable Manager				67,960	67,960	67,960
		One day calculation				188	188	188
						68,148	68,148	68,148

	2016-17 Actual	(as amended) 2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 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	34,000	36,000	-	36,000	36,500	39,500	39,500	39,500
52090 Pro Servs - Other	-	1,500	-	1,500	27	500	500	500
52520 Advertising	4,010	3,000	-	3,000	5,023	4,000	4,000	4,000
52540 Photocopies	2,588	2,500	-	2,500	2,483	3,000	3,000	3,000
52640 Training	-	1,000	-	1,000	98	500	500	500
52670 Membership & Dues	19,984	20,500	-	20,500	20,070	20,500	20,500	20,500
	60,582	64,500	-	64,500	64,201	68,000	68,000	68,000
MATERIALS & SUPPLIES								
53010 General Supplies	638	1,500	-	1,500	1,235	1,500	1,500	1,500
	638	1,500	-	1,500	1,235	1,500	1,500	1,500
TOTAL	81,135	85,915	-	85,915	85,351	89,415	89,415	89,415

This appropriation provides for stipends and expenses of the Town Council. Audit services pays for the audit of the basic financial statements. Professional Services pays for the updates of the codified Town Ordinances. Advertising pays for newspaper advertising of public hearings, board and committee appointment opportunities and other public notices. Membership and Dues funds the Maine Municipal Association membership.

	2016-17 Actual	(as amended) 2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council
<u>TOWN HALL BUILDING - 11210</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	48,200	48,580	-	48,580	27,133	39,750	-	-
51040 Wages, Part-time	124	1,000	-	1,000	14,000	-	-	-
51110 Overtime	3,539	5,000	-	5,000	1,544	5,000	-	-
	51,863	54,580	-	54,580	42,677	44,750	-	-
EMPLOYEE BENEFITS								
51410 Social Security/FICA	2,915	3,468	-	3,468	2,646	2,797	-	-
51420 Medicare	682	811	-	811	619	654	-	-
51430 Maine PERS	4,897	5,336	-	5,336	2,129	4,475	-	-
51440 Health Benefit	15,000	15,600	-	15,600	15,600	16,500	-	-
	23,494	25,215	-	25,215	20,994	24,426	-	-
CONTRACTUAL SERVICES								
52090 Professional Services	10,730	11,168	-	11,168	11,500	11,868	11,868	11,868
52100 Electricity	79,767	77,000	-	77,000	80,000	80,400	80,400	80,400
52110 Water	1,972	2,050	-	2,050	2,200	2,250	2,250	2,250
52120 Sewer	721	750	-	750	990	1,056	1,056	1,056
52130 Rubbish Disposal	1,607	1,650	-	1,650	4,000	1,769	1,769	1,769
52150 Custodial Services	5,308	5,200	-	5,200	5,577	6,200	38,200	38,200
52220 R & M Building	20,274	24,900	6,934	31,834	11,374	24,900	24,900	24,900
52260 R & M Equipment	4,067	3,000	-	3,000	2,000	3,000	3,000	3,000
52360 Equipment Rental	144	350	-	350	200	350	350	350
52510 Telephone	2,717	3,000	-	3,000	2,500	2,760	2,400	2,400
52530 Printing	-	50	-	50	10	50	50	50
52540 Photocopies	-	50	-	50	-	50	50	50
52610 Travel	866	1,000	-	1,000	300	500	500	500
52640 Training	-	250	-	250	-	250	250	250
	128,173	130,418	6,934	137,352	120,651	135,403	167,043	167,043

	2016-17 Actual	(as amended) 2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council
<u>TOWN HALL BUILDING - 11210</u>								
<u>(continued)</u>								
MATERIALS & SUPPLIES								
53010 General Supplies	2,161	2,000	-	2,000	1,500	1,620	1,620	1,620
53125 Natural Gas	1,569	1,600	-	1,600	1,700	2,250	2,250	2,250
53150 Janitorial Supplies	2,904	2,986	-	2,986	5,000	4,486	4,486	4,486
53710 Clothing	386	500	-	500	100	500	500	500
53730 Minor Equip/Hand Tools	3,278	2,000	-	2,000	2,000	2,000	2,000	2,000
	10,298	9,086	-	9,086	10,300	10,856	10,856	10,856
TOTAL	213,828	219,299	6,934	226,233	194,622	215,435	177,899	177,899
Salaries Full-time:								
		Facilities Foreman				39,643	-	-
		One day calculation				107	-	-
						39,750	-	-
Effective 2018-19, the Town Hall Facilities Foreman position is eliminated. Maintenance functions assumed by Parks and Recreation Dept - Buildings & Grounds Division.								
	Natural Gas	900 therms		2.50		2,250	2,250	2,250

	2016-17 Actual	(as amended) 2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council
<u>RISK MANAGEMENT - 11230</u>								
PERSONNEL SERVICES								
51510 Unemployment Compensation	10,136	20,000	-	20,000	15,000	20,000	20,000	20,000
51520 Worker's Compensation	270,680	275,000	-	275,000	265,713	286,000	286,000	286,000
	280,816	295,000	-	295,000	280,713	306,000	306,000	306,000
CONTRACTUAL SERVICES								
52410 Comp General Liability	26,363	30,000	-	30,000	23,993	30,000	30,000	30,000
52420 Property Insurance	16,453	17,276	-	17,276	14,823	15,564	15,564	15,564
52421 Electronic Data Process	2,047	2,149	-	2,149	2,062	2,165	2,165	2,165
52423 Boiler & Machinery	3,196	3,356	-	3,356	3,089	3,243	3,243	3,243
52425 Fine Arts	280	300	-	300	210	300	300	300
52430 Vehicle	55,561	58,339	-	58,339	57,179	60,038	60,038	60,038
52435 Mobile Equip & Inland Marine	11,779	12,368	-	12,368	11,525	12,101	12,101	12,101
52440 Pub Official Liability	12,264	15,000	-	15,000	11,742	13,000	13,000	13,000
52452 Ambulance Malpractice	2,607	2,607	-	2,607	3,336	3,336	3,336	3,336
52454 Police Prof Liability	20,351	21,369	-	21,369	20,779	21,818	21,818	21,818
52460 Firefighter Accident	680	1,000	-	1,000	350	500	500	500
52475 Crime Coverage	2,065	2,100	-	2,100	2,065	2,100	2,100	2,100
52480 Library Insurance	17,720	18,606	-	18,606	18,102	19,007	19,007	19,007
52498 Miscellaneous	-	2,000	-	2,000	1,000	1,000	1,000	1,000
	171,366	186,470	-	186,470	170,255	184,172	184,172	184,172
PROGRAMS								
55000 Program	(3,794)	-	-	-	-	-	-	-
	(3,794)	-	-	-	-	-	-	-
TOTAL	448,388	481,470	-	481,470	450,968	490,172	490,172	490,172

		(as amended)						
2016-17	2017-18	2017-18	2017-18	2017-18	2018-19	2018-19	2018-19	2018-19
Actual	Adopted	Adjustments	Available	Est Expended	Department	Manager	Council	

RISK MANAGEMENT - 11230

(continued)

Unemployment Compensation: Funds Brunswick's required unemployment compensation costs. Brunswick is a direct reimbursement employer, meaning that it funds actual unemployment costs as they come due.

Worker's Compensation: Funds coverage purchased through the Maine Municipal Association self-insurance pool. Costs are based on three factors: amount of compensation, rate for each employee classification, and experience.

Comprehensive General Liability: Funds coverage for general liability exposures.

Property: This funds coverage of the Town's property.

Electronic Data Processing: Funds coverage for the Town's data processing equipment.

Boiler & Machinery: Funds coverage for boilers located in a variety of Town buildings.

Fine Arts: Funds coverage for fine art owned by the Town.

Vehicle: Funds liability and property damage coverage for claims relating to the ownership and operation of vehicles.

Mobile Equipment and Inland Marine: Funds coverage generally for large construction equipment.

Public Officials Liability: Funds coverage for protection against charges of improper performance of duties.

Ambulance Malpractice: Funds coverage of the Town's emergency medical services.

Police Professional Liability: Funds coverage to the Police Department and its employees for claims such as for false arrest and excessive force.

Firefighter Accident: Funds accident insurance for call firefighters.

Crime Coverage: Funds coverage for risks resulting from improper handling of Town funds by its employees.

Library Insurance: Funds a separate policy covering liability, property and operations for the Curtis Memorial Library.

Miscellaneous: Funds a variety of coverages, not included in the categories listed above.

Deductible: Funds the deductible portion of certain claims.

	2016-17 Actual	(as amended) 2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council
<u>EMPLOYEE BENEFITS - 11240</u>								
PERSONNEL SERVICES								
51410 FICA	389,551	388,264	-	388,264	411,880	465,476	461,711	460,190
51420 Medicare	119,302	121,444	-	121,444	125,037	139,844	138,964	138,600
51430 Maine PERS	790,625	840,150	-	840,150	860,695	981,452	973,944	973,944
51440 Health Benefit	2,193,418	2,127,060	-	2,127,060	2,345,460	2,513,775	2,480,775	2,480,775
51460 Life Insurance	9,923	10,680	-	10,680	10,522	10,800	10,800	10,800
51465 Medical/Dep Care	3,948	4,315	-	4,315	3,774	4,315	4,315	4,315
51490 Deferred Compensation	75,625	52,980	-	52,980	74,125	74,024	74,484	74,484
	3,582,392	3,544,893	-	3,544,893	3,831,493	4,189,686	4,144,993	4,143,108
<i>Distributed to Departments</i>	(3,582,392)	(3,544,893)	-	(3,544,893)	(3,831,493)	(4,189,686)	(4,144,993)	(4,143,108)
TOTAL	-	-	-	-	-	-	-	-

Employee benefits are distributed to the various departments where the salaries and wages are budgeted. The total amount distributed is indicated above. See the department budgets for distribution detail.

A description of the benefits follows.

		(as amended)						
2016-17	2017-18	2017-18	2017-18	2017-18	2018-19	2018-19	2018-19	2018-19
Actual	Adopted	Adjustments	Available	Est Expended	Department	Manager	Council	

EMPLOYEE BENEFITS - 11240

(continued)

Social Security and Medicare: Brunswick extended Social Security benefits to eligible municipal employees in 1959. Full-time police and firefighters were excluded. In 1963 the Town extended coverage to police officers; full-time firefighters are still not covered. This appropriation funds the employer contribution which is split into two categories with 6.2% to Social Security and 1.45% to Medicare. Full-time firefighters have Medicare coverage only. All other employees have both for a total contribution of 7.65% of covered payroll.

Maine Public Employees Retirement System: Brunswick joined the Maine Public Employees Retirement System (MainePERS) as a participating district on July 1, 1950. In 1995 the Town joined the Consolidated Participating Local District (PLD) plan. Firefighters and Police have special plan provisions that allow them to retire after 20 or 25 years of service, regardless of age. The Town's contribution rates to MainePERS are established annually by an actuarial analysis. The employer contribution rate for firefighters is 12.7% and 16.3% for police officers. For all other employees the rate is 10%.

Health Benefit: Includes funding for both health insurance and health insurance buy-back. Health insurance is provided through the Maine Municipal Employees Health Trust (MMEHT), with the Town paying 85% of the premium; employees pay 15%. The budget reflects an estimated rate increase of 10% for January 1, 2019. Buy-back is a cash payment for those who elect not to take health insurance. Beginning with the 2013-14 budget, the health benefit is charged to departments on a per employee basis. The rate per eligible employee for 2018-19 is \$16,500, which represents a blended rate of all coverage options.

Life Insurance: Brunswick adopted the MainePERS 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 (MainePERS).

	2016-17 Actual	(as amended) 2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council
<u>CABLE TV - 11250</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	31,376	32,598	-	32,598	36,501	43,732	43,732	43,732
51040 Wages, Part-time	649	4,000	-	4,000	3,675	4,000	4,000	4,000
	32,025	36,598	-	36,598	40,176	47,732	47,732	47,732
EMPLOYEE BENEFITS								
51410 Social Security/FICA	1,864	2,269	-	2,269	2,491	2,960	2,960	2,960
51420 Medicare	436	531	-	531	583	692	692	692
51430 Maine PERS	2,982	3,130	-	3,130	3,504	4,373	4,373	4,373
51440 Health Benefit	15,000	15,600	-	15,600	15,600	16,500	16,500	16,500
	20,282	21,530	-	21,530	22,178	24,525	24,525	24,525
CONTRACTUAL SERVICES								
52260 R & M Equipment	1,972	4,200	-	4,200	4,200	4,440	4,440	4,440
52510 Telephone	611	750	-	750	750	750	750	750
52530 Printing	-	68	-	68	34	68	68	68
52540 Photocopies	-	53	-	53	10	53	53	53
52610 Travel	75	100	-	100	100	100	100	100
52640 Training	-	1,700	-	1,700	1,200	1,700	1,700	1,700
52670 Membership & Dues	-	300	-	300	300	300	300	300
52870 Licenses	4,539	4,547	-	4,547	4,547	4,837	4,837	4,837
	7,197	11,718	-	11,718	11,141	12,248	12,248	12,248
MATERIALS & SUPPLIES								
53010 General Supplies	705	2,543	-	2,543	2,543	1,550	1,550	1,550
53730 Minor Equipment	1,592	500	-	500	500	500	500	500
	2,297	3,043	-	3,043	3,043	2,050	2,050	2,050
TOTAL	61,801	72,889	-	72,889	76,538	86,555	86,555	86,555
	Salaries, Full-time			Cable TV Coordinator		43,617	43,617	43,617
				One Day Calculation		115	115	115
						43,732	43,732	43,732

	2016-17 Actual	(as amended) 2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council
<u>ASSESSING - 11300</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	183,952	191,920	-	191,920	166,629	176,189	176,189	176,189
51040 Wages, Part-time	510	2,000	-	2,000	6,282	2,000	2,000	2,000
51110 Overtime	75	2,225	-	2,225	100	2,225	2,225	2,225
	184,537	196,145	-	196,145	173,011	180,414	180,414	180,414
EMPLOYEE BENEFITS								
51410 Social Security/FICA	11,031	12,494	-	12,494	10,727	11,673	11,673	11,673
51420 Medicare	2,580	2,922	-	2,922	2,509	2,730	2,730	2,730
51430 Maine PERS	17,487	18,638	-	18,638	13,199	13,773	13,773	13,773
51440 Health Benefit	45,000	46,800	-	46,800	46,800	49,500	49,500	49,500
51490 Deferred Compensation	-	-	-	-	1,717	2,307	2,307	2,307
	76,098	80,854	-	80,854	74,952	79,983	79,983	79,983
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	1,167	1,625	-	1,625	1,600	8,125	8,125	4,125
52500 Postage	1,946	2,300	-	2,300	2,500	2,500	2,500	2,500
52510 Telephone	981	1,080	-	1,080	1,000	1,020	1,020	1,020
52530 Printing	1,717	2,045	-	2,045	2,500	2,725	2,725	2,725
52540 Photocopies	1,188	1,500	-	1,500	1,200	1,500	1,500	1,500
52610 Travel	2,695	4,746	-	4,746	3,700	4,846	4,846	4,846
52640 Training	474	3,740	-	3,740	3,000	4,040	4,040	4,040
52670 Membership & Dues	550	660	-	660	600	710	710	710
52870 Licenses	7,386	8,620	-	8,620	8,600	9,570	9,570	8,970
52880 Registry of Deeds	1,890	2,500	-	2,500	2,000	2,500	2,500	2,500
	19,994	28,816	-	28,816	26,700	37,536	37,536	32,936

	2016-17 Actual	(as amended) 2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council
<u>ASSESSING - 11300</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	701	2,400	-	2,400	2,000	2,400	2,400	2,400
53030 Computer Supplies	279	900	-	900	500	900	900	900
53062 Publications	634	700	-	700	635	700	700	700
	1,614	4,000	-	4,000	3,135	4,000	4,000	4,000
TOTAL	282,243	309,815	-	309,815	277,798	301,933	301,933	297,333

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

Salaries, Full-time:	Assessor	85,679	85,679	85,679
	Asst. Assessor	51,681	51,681	51,681
	Admin Assistant	38,353	38,353	38,353
	One day calculation	476	476	476
		176,189	176,189	176,189
Professional Services:	Book Binding	625	625	625
	Vision Programming	500	500	500
	AutoCAD Software	4,000	4,000	-
	Appraisal Consulting	3,000	3,000	3,000
	8,125	8,125	4,125	

	2016-17 Actual	(as amended) 2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council
<u>TOWN CLERK & ELECTIONS - 11600</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	192,573	182,650	-	182,650	180,858	184,310	181,658	181,658
51040 Wages, Part-time	18,729	35,476	-	35,476	25,166	48,815	45,425	45,425
51110 Overtime	10,290	9,573	-	9,573	2,100	10,630	6,252	6,252
	221,592	227,699	-	227,699	208,124	243,755	233,335	233,335
EMPLOYEE BENEFITS								
51410 Social Security/FICA	12,028	14,117	-	14,117	12,903	15,113	14,467	14,467
51420 Medicare	2,813	3,302	-	3,302	3,018	3,534	3,383	3,383
51430 Maine PERS	17,667	18,453	-	18,453	17,564	19,494	18,791	18,791
51440 Health Benefit	45,000	46,800	-	46,800	46,800	49,500	49,500	49,500
	77,508	82,672	-	82,672	80,285	87,641	86,141	86,141
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	8,991	9,325	-	9,325	8,325	10,325	10,325	10,325
52360 Equipment Rental	5,336	5,736	-	5,736	5,736	8,316	8,316	8,316
52500 Postage	2,557	3,891	-	3,891	3,891	9,586	4,516	4,516
52510 Telephone	1,126	1,786	-	1,786	1,786	1,786	1,786	1,786
52520 Advertising	1,115	900	-	900	900	950	950	950
52530 Printing	9,641	6,640	-	6,640	6,640	8,570	8,570	8,570
52540 Photocopies	3,600	3,010	-	3,010	3,010	3,010	3,010	3,010
52610 Travel	374	637	-	637	637	648	648	648
52640 Training	1,563	2,920	-	2,920	2,920	2,770	2,770	2,770
52670 Membership & Dues	470	525	-	525	525	510	510	510
	34,773	35,370	-	35,370	34,370	46,471	41,401	41,401

	2016-17 Actual	(as amended) 2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council
<u>TOWN CLERK & ELECTIONS - 11600</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	3,624	3,850	-	3,850	3,850	4,150	4,150	4,150
53030 Computer Supplies	278	-	-	-	278	-	-	-
53062 Publications	20	75	-	75	75	75	75	75
	3,922	3,925	-	3,925	4,203	4,225	4,225	4,225
TOTAL	337,795	349,666	-	349,666	326,982	382,092	365,102	365,102

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	93,618	93,618	93,618
Deputy Clerk	47,583	47,583	47,583
Assistant Clerk	37,153	37,153	37,153
Additional straight time	5,475	2,823	2,823
One day calculation	481	481	481
	184,310	181,658	181,658

Wages, Part-time:

Assistant Clerk	16,888	13,498	13,498
New Permanent Part time plus Petitions	11,825	11,825	11,825
Election Preparation/Training	8,252	8,252	8,252
Election Day (2)	11,850	11,850	11,850
	48,815	45,425	45,425

Professional Services:

Election Programming	2,775	2,775	2,775
Code Supplement	4,550	4,550	4,550
Book binding, AVS Local programming, Record destruction	3,000	3,000	3,000
	10,325	10,325	10,325

	2016-17 Actual	(as amended) 2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council
<u>PLANNING & DEVELOPMENT - 11900</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	327,693	336,599	-	336,599	311,988	372,535	341,530	341,530
51040 Wages, Part-time	4,450	6,360	1,000	7,360	7,000	6,360	16,360	16,360
	332,143	342,959	1,000	343,959	318,988	378,895	357,890	357,890
EMPLOYEE BENEFITS								
51410 Social Security/FICA	19,824	22,040	-	22,040	19,777	24,053	22,750	22,750
51420 Medicare	4,636	5,155	-	5,155	4,625	5,625	5,321	5,321
51430 Maine PERS	5,393	5,903	-	5,903	6,070	17,679	14,578	14,578
51440 Health Benefit	75,000	78,000	-	78,000	78,000	99,000	82,500	82,500
51490 Deferred Compensation	8,244	8,513	-	8,513	8,560	8,572	8,572	8,572
	113,097	119,611	-	119,611	117,032	154,929	133,721	133,721
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	9,333	35,000	9,600	44,600	35,000	42,500	42,500	42,500
52240 R & M Vehicle	1,027	1,100	-	1,100	1,100	2,100	2,100	2,100
52260 R & M Equipment	-	250	-	250	250	250	250	250
52500 Postage	5,225	2,000	-	2,000	2,000	3,500	3,500	3,500
52510 Telephone	3,072	2,868	-	2,868	2,868	3,048	3,048	3,048
52520 Advertising	3,867	3,000	-	3,000	3,000	4,000	4,000	4,000
52530 Printing	1,584	2,500	-	2,500	2,500	3,000	3,000	3,000
52540 Photocopies	9,654	4,500	-	4,500	4,500	5,000	5,000	5,000
52610 Travel	1,372	1,750	-	1,750	1,750	1,800	1,800	1,800
52640 Training	3,984	4,500	-	4,500	4,500	6,000	6,000	5,000
52670 Membership & Dues	1,582	1,960	-	1,960	1,960	2,360	2,360	2,360
	40,700	59,428	9,600	69,028	59,428	73,558	73,558	72,558
MATERIALS & SUPPLIES								
53010 General Supplies	995	3,500	-	3,500	3,500	1,700	1,700	1,700
53020 Office Supplies	2,238	2,300	-	2,300	2,300	2,300	2,300	2,300
53062 Publications	718	1,395	-	1,395	1,395	993	993	993
53220 Gasoline	622	1,000	-	1,000	1,000	1,200	1,200	1,200
	4,573	8,195	-	8,195	8,195	6,193	6,193	6,193
PROGRAMS								
55113 Conservation Commission	77	250	-	250	250	250	250	250
	77	250	-	250	250	250	250	250

	2016-17 Actual	(as amended) 2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council
<u>PLANNING & DEVELOPMENT - 11900</u>								
(continued)								
CAPITAL OUTLAY								
56600 Capital - Equipment	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
TOTAL	490,590	530,443	10,600	541,043	503,893	613,825	571,612	570,612

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	79,215	85,679	85,679
Planner	64,410	64,410	64,410
Technical Support Specialist	52,733	-	-
Administrative Assistant	32,687	48,034	48,034
Codes Enforcement Officer	78,749	78,749	78,749
Building/Codes Inspector	63,740	63,740	63,740
One day calculation	1,001	918	918
	372,535	341,530	341,530

Wages, Part-time:

Administrative Assistant	-	10,000	10,000
Planning Board Recording Secretary	2,475	2,475	2,475
Village Review Board Recording Secretary	660	660	660
Conservation Commission Recording Secretary	420	420	420
Zoning Board of Appeals Recording Secretary	365	365	365
Staff Review Recording Secretary	1,440	1,440	1,440
Intern	1,000	1,000	1,000
	6,360	16,360	16,360

Professional Services:

VRZ Design Guidelines (estimated)	5,000	5,000	5,000
Cooks Corner Design Standards	10,000	10,000	10,000
2018 Comp Plan Update Phase I	20,000	20,000	20,000
General	7,500	7,500	7,500
	42,500	42,500	42,500

Gasoline:	400	gallons at	3.00	1,200	1,200	1,200
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	2016-17 Actual	(as amended) 2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council
<u>ECONOMIC DEVELOPMENT - 11950</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	76,664	78,180	-	78,180	78,959	78,962	78,962	78,962
	76,664	78,180	-	78,180	78,959	78,962	78,962	78,962
EMPLOYEE BENEFITS								
51410 Social Security/FICA	4,602	4,847	-	4,847	4,895	4,896	4,896	4,896
51420 Medicare	1,076	1,134	-	1,134	1,145	1,145	1,145	1,145
51430 Maine PERS	7,286	7,505	-	7,505	7,501	7,896	7,896	7,896
51440 Health Benefit	15,000	15,600	-	15,600	15,600	16,500	16,500	16,500
	27,964	29,086	-	29,086	29,141	30,437	30,437	30,437
CONTRACTUAL SERVICES								
52090 Professional Services	1,883	42,000	-	42,000	40,000	5,000	5,000	5,000
52500 Postage	16	100	-	100	50	100	100	100
52510 Telephone	1,126	1,740	-	1,740	1,740	1,740	1,740	1,740
52520 Advertising	194	1,000	-	1,000	750	1,000	1,000	1,000
52525 Promotion	2,786	7,200	-	7,200	2,500	3,500	3,500	3,500
52530 Printing	77	200	-	200	100	200	200	200
52540 Photocopies	-	600	-	600	600	600	600	600
52610 Travel	637	2,700	-	2,700	500	2,700	2,700	2,700
52640 Training	2,161	2,000	-	2,000	400	2,000	2,000	2,000
52670 Membership & Dues	100	400	-	400	400	500	500	500
	8,980	57,940	-	57,940	47,040	17,340	17,340	17,340
MATERIALS & SUPPLIES								
53020 Office Supplies	1,992	1,200	-	1,200	1,200	1,000	1,000	1,000
53030 Computer Supplies	111	400	-	400	200	400	400	400
	2,103	1,600	-	1,600	1,400	1,400	1,400	1,400
TOTAL	115,711	166,806	-	166,806	156,540	128,139	128,139	128,139
	Salaries, Full-time		Economic Development Director			78,750	78,750	78,750
			One day calculation			212	212	212
						78,962	78,962	78,962
TOTAL GEN. GOVT.	3,724,977	4,000,751	52,673	4,053,424	3,832,126	4,112,340	4,024,672	4,004,947

	2016-17 Actual	(as amended) 2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council
<u>FIRE DEPARTMENT - 12100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	1,828,399	1,873,789	-	1,873,789	1,851,132	1,892,001	1,892,001	1,892,001
51110 Overtime	155,303	135,000	-	135,000	177,766	135,000	135,000	135,000
51130 Call Back	21,152	40,000	-	40,000	26,342	40,000	40,000	40,000
51220 Holiday	71,779	72,730	-	72,730	71,745	77,400	77,400	77,400
	2,076,633	2,121,519	-	2,121,519	2,126,985	2,144,401	2,144,401	2,144,401
EMPLOYEE BENEFITS								
51410 Social Security/FICA	2,840	2,975	-	2,975	2,941	3,012	3,012	3,012
51420 Medicare	28,749	31,297	-	31,297	29,360	31,653	31,653	31,653
51430 Maine PERS	226,576	246,571	-	246,571	248,560	259,251	259,251	259,251
51440 Health Benefit	540,000	561,600	-	561,600	561,600	594,000	594,000	594,000
51490 Deferred Compensation	5,810	6,027	-	6,027	6,233	6,184	6,184	6,184
	803,975	848,470	-	848,470	848,694	894,100	894,100	894,100
CONTRACTUAL SERVICES								
52030 Pro Servs - Medical	13,207	18,000	-	18,000	18,000	18,000	18,000	18,000
52090 Professional Services	-	1,000	-	1,000	1,000	1,000	1,000	1,000
52240 R & M Vehicles	92,889	88,250	-	88,250	80,000	91,250	91,250	91,250
52260 R & M Equipment	15,636	31,000	-	31,000	30,050	31,000	31,000	31,000
52264 R & M Radios	4,645	8,500	-	8,500	8,500	8,500	8,500	8,500
52500 Postage	603	500	-	500	500	500	500	500
52510 Telephone	9,475	11,380	-	11,380	11,380	15,900	15,900	15,900
52530 Printing	313	-	-	-	-	-	-	-
52540 Photocopies	3,448	4,500	-	4,500	4,500	4,500	4,500	4,500
52610 Travel	277	500	-	500	100	500	500	500
52640 Training	19,071	27,000	-	27,000	27,000	27,000	27,000	27,000
52670 Membership & Dues	4,352	4,535	-	4,535	4,535	4,550	4,550	4,550
	163,916	195,165	-	195,165	185,565	202,700	202,700	202,700

	2016-17 Actual	(as amended) 2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council
<u>FIRE DEPARTMENT - 12100</u>								
(continued)								
MATERIALS & SUPPLIES								
53010 General Supplies	2,422	5,500	-	5,500	4,900	5,500	5,500	5,500
53020 Office Supplies	1,020	2,500	-	2,500	2,000	2,500	2,500	2,500
53030 Computer Supplies	5,146	13,050	-	13,050	8,000	13,050	13,050	13,050
53050 Medical Supplies	25,424	30,000	-	30,000	25,000	35,000	35,000	35,000
53131 Infection Control Supplies	1,338	3,000	-	3,000	3,000	3,000	3,000	3,000
53210 Diesel Fuel	11,363	20,000	-	20,000	16,000	16,500	16,500	16,500
53220 Gasoline	18,082	18,750	-	18,750	22,600	30,000	30,000	30,000
53240 Tires & Tubes	9,386	7,250	-	7,250	7,200	8,740	8,740	8,740
53710 Wearing Apparel	25,348	35,320	-	35,320	35,320	35,320	35,320	35,320
53730 Minor Equip & Hand Tools	15,391	15,000	-	15,000	13,500	15,000	15,000	15,000
	114,920	150,370	-	150,370	137,520	164,610	164,610	164,610
PROGRAMS								
55210 Fire Prevention	5,026	4,500	-	4,500	4,500	4,500	4,500	4,500
	5,026	4,500	-	4,500	4,500	4,500	4,500	4,500
CAPITAL OUTLAY								
56600 Capital - Equipment	45,930	48,200	-	48,200	31,080	43,800	40,300	40,300
	45,930	48,200	-	48,200	31,080	43,800	40,300	40,300
TOTAL	3,210,400	3,368,224	-	3,368,224	3,334,344	3,454,111	3,450,611	3,450,611

	2016-17 Actual	(as amended) 2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council
<u>FIRE DEPARTMENT - 12100</u>								
(continued)								
The full-time staffing of the Fire Department:		Chief	1			95,058	95,058	95,058
		Deputy Chief	1	(¹)		79,577	79,577	79,577
		Deputy Chief	1			80,045	80,045	80,045
		Captains	4			216,966	216,966	216,966
		Lieutenants	4			207,257	207,257	207,257
		Firefighters	24			1,154,563	1,154,563	1,154,563
		Admin Asst	1			48,450	48,450	48,450
		Paramedic Bonus				5,000	5,000	5,000
		One day calculation				5,085	5,085	5,085
						1,892,001	1,892,001	1,892,001

(¹) Additional Compensation is provided as Health Officer.

Diesel		5,500	gallons at	3.00		16,500	16,500	16,500
Gasoline		10,000	gallons at	3.00		30,000	30,000	30,000
Capital - Equipment:		24 SCBA Bottles				19,200	19,200	19,200
		Holmatro Core Cuter				6,900	6,900	6,900
		Holmatro Core Pump				8,700	8,700	8,700
		MSA Sirius Gas Meter				5,500	5,500	5,500
		2 Water Vacuums				3,500	-	-
						43,800	40,300	40,300

In addition to responding to fire calls, the Fire Department handles emergency medical calls. The full-time salaries account provides additional compensation to the firefighters who also serve as emergency medical personnel. Seventeen firefighters are licensed as EMT-Intermediate that enable use of the defibrillator, administering IV therapy, performing advanced airway procedures, and administering a limited number of medications. The Department has fifteen Paramedics who are able to perform all of the above along with the administration of certain life saving medications and other advanced skills.

	2016-17 Actual	(as amended) 2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council
<u>CENTRAL STATION - 12150</u>								
CONTRACTUAL SERVICES								
52100 Electricity	8,149	9,500	-	9,500	9,000	9,500	9,500	9,500
52110 Water	394	550	-	550	523	550	550	550
52120 Sewer	444	500	-	500	475	500	500	500
52130 Rubbish Disposal	1,112	1,000	-	1,000	950	1,000	1,000	1,000
52220 R & M Building	11,534	13,000	-	13,000	13,000	13,000	13,000	13,000
	21,633	24,550	-	24,550	23,948	24,550	24,550	24,550
MATERIALS & SUPPLIES								
53110 Heating Oil	6,190	13,000	-	13,000	10,000	18,200	18,200	18,200
53120 Propane	1,455	1,500	-	1,500	1,500	1,500	1,500	1,500
53150 Janitorial Supplies	1,893	2,250	-	2,250	2,200	2,250	2,250	2,250
	9,538	16,750	-	16,750	13,700	21,950	21,950	21,950
CAPITAL OUTLAY								
56200 Capital - Bldg. Improvements	2,775	-	-	-	-	-	-	-
	2,775	-	-	-	-	-	-	-
TOTAL	33,946	41,300	-	41,300	37,648	46,500	46,500	46,500
Heating Oil		5,200	gallons at	3.50		18,200	18,200	18,200
Propane		375	gallons at	4.00		1,500	1,500	1,500

	2016-17 Actual	(as amended) 2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council
<u>EMERSON STATION - 12160</u>								
CONTRACTUAL SERVICES								
52100 Electricity	15,335	15,600	-	15,600	15,797	16,300	16,300	16,300
52110 Water	1,089	1,650	-	1,650	1,650	1,650	1,650	1,650
52120 Sewer	912	600	-	600	550	600	600	600
52130 Rubbish Disposal	792	900	-	900	900	900	900	900
52220 R & M Building	18,704	19,275	-	19,275	14,100	19,275	19,275	19,275
	36,832	38,025	-	38,025	32,997	38,725	38,725	38,725
MATERIALS & SUPPLIES								
53125 Natural Gas	11,931	16,000	-	16,000	16,800	20,000	20,000	20,000
53150 Janitorial Supplies	1,910	2,500	-	2,500	2,250	2,500	2,500	2,500
	13,841	18,500	-	18,500	19,050	22,500	22,500	22,500
CAPITAL OUTLAY								
56200 Capital - Bldg. Improvements	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
TOTAL	50,673	56,525	-	56,525	52,047	61,225	61,225	61,225
Natural Gas		8,000	therms at	2.50		20,000	20,000	20,000

	2016-17 Actual	(as amended) 2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council
<u>POLICE DEPARTMENT - 12200</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	1,958,920	2,070,089	-	2,070,089	2,048,328	2,229,306	2,169,306	2,169,306
51040 Wages, Part-time	7,292	12,960	-	12,960	7,942	12,960	12,960	12,960
51110 Overtime	116,365	103,771	-	103,771	110,632	106,885	106,885	106,885
51125 Court Time	12,386	15,318	-	15,318	19,006	15,778	15,778	15,778
51210 Sick	11,212	31,880	-	31,880	21,656	32,836	32,836	32,836
51220 Holiday	34,474	33,600	-	33,600	49,116	34,608	34,608	34,608
51230 Vacation	72,135	60,477	-	60,477	60,636	62,291	62,291	62,291
51240 Comp Time	276	1,553	-	1,553	500	1,600	1,600	1,600
51320 Training	26,561	31,982	-	31,982	26,942	32,942	32,942	32,942
	2,239,621	2,361,630	-	2,361,630	2,344,758	2,529,206	2,469,206	2,469,206
EMPLOYEE BENEFITS								
51410 Social Security/FICA	135,783	153,973	-	153,973	145,765	160,330	160,330	160,330
51420 Medicare	31,786	36,010	-	36,010	34,090	37,497	37,497	37,497
51430 Maine PERS	288,033	351,257	-	351,257	334,679	382,195	382,195	382,195
51440 Health Benefit	540,000	592,800	-	592,800	592,800	627,000	627,000	627,000
51490 Deferred Compensation	6,134	6,134	-	6,134	6,293	6,195	6,195	6,195
	1,001,736	1,140,174	-	1,140,174	1,113,627	1,213,217	1,213,217	1,213,217
CONTRACTUAL SERVICES								
52030 Pro Servs - Medical	6,175	-	-	-	-	-	-	-
52040 Pro Servs - Personnel	25,802	5,335	-	5,335	5,335	5,335	5,335	5,335
52090 Pro Servs - Other	-	29,500	-	29,500	29,500	29,500	29,500	29,500
52240 R & M Vehicles	32,275	50,000	-	50,000	34,000	50,000	50,000	50,000
52260 R & M Equipment	26,685	30,660	-	30,660	46,000	31,755	31,755	31,755
52264 R & M Radio	3,130	6,000	-	6,000	2,000	6,000	6,000	6,000
52330 Rental of Facilities	3,090	3,000	-	3,000	3,183	3,280	3,280	3,280
52500 Postage	662	1,500	-	1,500	1,800	1,800	1,800	1,800
52510 Telephone	11,167	15,060	-	15,060	15,060	15,060	15,060	15,060

	2016-17 Actual	(as amended) 2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council
<u>POLICE DEPARTMENT - 12200</u>								
(continued)								
52530 Printing	6,152	8,300	-	8,300	8,300	8,300	8,300	8,300
52540 Photocopies	4,800	6,500	-	6,500	6,500	6,500	6,500	6,500
52610 Travel	1,519	3,000	-	3,000	3,750	3,000	3,000	3,000
52640 Training	58,440	44,000	-	44,000	44,000	46,350	46,350	46,350
52670 Membership & Dues	1,149	1,820	-	1,820	1,820	1,820	1,820	1,820
	181,046	204,675	-	204,675	201,248	208,700	208,700	208,700
MATERIALS & SUPPLIES								
53020 Office Supplies	4,634	4,800	-	4,800	4,800	4,800	4,800	4,800
53060 Training Materials	18,841	19,725	-	19,725	19,725	19,725	19,725	19,725
53062 Publications	-	500	-	500	500	500	500	500
53220 Gasoline	45,968	75,000	-	75,000	40,000	75,000	75,000	75,000
53240 Tires	8,269	12,000	-	12,000	12,000	12,000	12,000	12,000
53710 Wearing Apparel	50,920	58,000	-	58,000	66,000	60,070	60,070	60,070
53730 Minor Equip & Hand Tools	12,118	14,100	-	14,100	14,100	19,100	14,100	14,100
	140,750	184,125	-	184,125	157,125	191,195	186,195	186,195
PROGRAMS								
K-9 Program	-	-	-	-	-	15,550	-	-
	-	-	-	-	-	15,550	-	-
TOTAL	3,563,153	3,890,604	-	3,890,604	3,816,758	4,157,868	4,077,318	4,077,318

		(as amended)						
2016-17	2017-18	2017-18	2017-18	2017-18	2017-18	2018-19	2018-19	2018-19
Actual	Adopted	Adjustments	Available	Est Expended	Department	Manager	Manager	Council
<u>POLICE DEPARTMENT - 12200</u>								
(continued)								
	Salaries, Full-time:							
	Chief			1	102,979	102,979	102,979	102,979
	Commander			2	167,317	167,317	167,317	167,317
	Lieutenant/Lt. Support Services			4	280,237	280,237	280,237	280,237
	Detective Sergeant			1	62,106	62,106	62,106	62,106
	Sergeants			3	193,173	193,173	193,173	193,173
	Detective			3	170,075	170,075	170,075	170,075
	School Resource Officers			2	115,690	115,690	115,690	115,690
	Patrol Officers (18)			18	924,444	924,444	924,444	924,444
	Animal Control Officer			1	43,834	43,834	43,834	43,834
	Executive Secretary			1	48,450	48,450	48,450	48,450
	Bookkeeper / Admin. Secretary			1	46,283	46,283	46,283	46,283
	Parking			1	37,498	37,498	37,498	37,498
					2,192,086	2,192,086	2,192,086	2,192,086
	Physical Fitness Standards				31,307	31,307	31,307	31,307
	Additional One day calculation				5,913	5,913	5,913	5,913
	Salary Vacancy Factor				-	(60,000)	(60,000)	(60,000)
					37,220	(22,780)	(22,780)	(22,780)
	Totals				2,229,306	2,169,306	2,169,306	2,169,306
Part-time:	School Crossing Guards			3.00	12,960	12,960	12,960	12,960
Gasoline	25,000 gallons at			3.00	75,000	75,000	75,000	75,000

The Police Dept salary scale incorporates compensation based on college credits and degrees.
Vehicle acquisitions are budgeted as part of the Capital Improvement Program. See Capital Budget.

	2016-17 Actual	(as amended) 2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council
<u>EMERGENCY SERVICES DISPATCH - 12220</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	438,941	459,953	-	459,953	445,465	453,132	453,132	453,132
51110 Overtime	20,278	15,651	-	15,651	20,520	16,434	16,434	16,434
51210 Sick Time	5,048	6,565	-	6,565	26,135	6,893	6,893	6,893
51220 Holiday Pay	14,082	10,353	-	10,353	18,935	16,000	16,000	16,000
51230 Vacation	13,735	37,092	-	37,092	34,718	38,947	38,947	38,947
51240 Compensatory	10,879	16,705	-	16,705	10,202	17,540	17,540	17,540
51320 Training	3,837	8,190	-	8,190	8,450	8,600	8,600	8,600
	506,800	554,509	-	554,509	564,425	557,546	557,546	557,546
EMPLOYEE BENEFITS								
51410 Social Security/FICA	30,329	35,494	-	35,494	35,658	35,736	35,736	35,736
51420 Medicare	7,093	8,301	-	8,301	8,339	8,358	8,358	8,358
51430 Maine PERS	26,787	32,886	-	32,886	27,486	29,096	29,096	29,096
51440 Health Benefit	150,000	156,000	-	156,000	156,000	165,000	165,000	165,000
51490 Deferred Compensation	10,264	9,736	-	9,736	10,700	10,212	10,212	10,212
	224,473	242,417	-	242,417	238,183	248,402	248,402	248,402
CONTRACTUAL SERVICES								
52040 Pro Servs - Personnel	850	875	-	875	875	875	875	875
52264 R & M Radio	10,316	20,000	-	20,000	1,500	21,000	21,000	21,000
52510 Telephone	300	300	-	300	300	300	300	300
52512 Teletype	1,440	2,660	-	2,660	1,200	2,660	2,660	2,660
52530 Printing	163	1,000	-	1,000	2,000	2,000	2,000	2,000
52610 Travel	385	650	-	650	1,300	1,300	1,300	1,300
52640 Training	3,227	6,020	-	6,020	6,020	6,020	6,020	6,020
52670 Membership & Dues	308	400	-	400	400	400	400	400
	16,989	31,905	-	31,905	13,595	34,555	34,555	34,555

	2016-17 Actual	(as amended) 2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council
<u>EMERGENCY SERVICES DISPATCH - 12220</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	2,657	2,200	-	2,200	2,200	2,200	2,200	2,200
53060 Training Materials	-	200	-	200	200	200	200	200
53710 Wearing Apparel	3,941	5,000	-	5,000	5,000	5,000	5,000	5,000
53730 Minor Equip & Hand Tools	153	1,000	-	1,000	1,000	1,000	1,000	1,000
	6,751	8,400	-	8,400	8,400	8,400	8,400	8,400
TOTAL	755,013	837,231	-	837,231	824,603	848,903	848,903	848,903

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

Communications Supervisor	1	57,694	57,694	57,694
Communications Officers	9	387,739	387,739	387,739
		445,433	445,433	445,433
Educational Incentive		6,499	6,499	6,499
Additional one day calculation		1,200	1,200	1,200
		453,132	453,132	453,132

	2016-17 Actual	(as amended) 2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council
<u>POLICE STATION BUILDING - 12250</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	17,266	26,077	-	26,077	12,962	24,980	24,980	24,980
51110 Overtime		-	-	-	-	-	-	-
	17,266	26,077	-	26,077	12,962	24,980	24,980	24,980
EMPLOYEE BENEFITS								
51410 Social Security/FICA	1,117	1,617	-	1,617	804	1,549	1,549	1,549
51420 Medicare	261	378	-	378	188	362	362	362
51430 Maine PERS	-	2,503	-	2,503	-	2,498	2,498	2,498
51440 Health Benefit	11,250	11,700	-	11,700	11,700	12,375	12,375	12,375
	12,628	16,198	-	16,198	12,692	16,784	16,784	16,784
CONTRACTUAL SERVICES								
52100 Electricity	21,308	26,000	-	26,000	21,000	26,000	26,000	26,000
52110 Water	1,818	1,820	-	1,820	1,820	1,820	1,820	1,820
52120 Sewer	661	800	-	800	661	800	800	800
52130 Rubbish Disposal	1,628	2,000	-	2,000	2,000	2,000	2,000	2,000
52220 R & M Building	20,844	26,000	-	26,000	19,000	27,050	27,050	27,050
	46,259	56,620	-	56,620	44,481	57,670	57,670	57,670
MATERIALS & SUPPLIES								
53125 Natural Gas	5,740	5,810	-	5,810	4,300	7,263	7,263	7,263
53150 Janitorial Supplies	5,040	4,900	-	4,900	4,300	4,900	4,900	4,900
53210 Diesel Fuel		500	-	500	500	501	501	501
	10,780	11,210	-	11,210	9,100	12,664	12,664	12,664
TOTAL	86,933	110,105	-	110,105	79,235	112,098	112,098	112,098
	Salaries Full-time:		Custodian - 30 hrs./wk. One day calculation			24,980	24,980	24,980
						24,980	24,980	24,980
	Natural Gas	2,905	therms at	2.50		7,263	7,263	7,263
	Diesel Fuel	167	gallons at	3.00		501	501	501

	2016-17 Actual	(as amended) 2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council
<u>MARINE RESOURCES - 12280</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	86,917	100,184	-	100,184	58,573	99,060	99,060	99,060
51040 Wages, Part-time	6,272	4,725	-	4,725	500	4,725	4,725	4,725
51110 Overtime	8,526	6,277	-	6,277	6,689	6,277	6,277	6,277
51210 Sick Time	287	-	-	-	-	-	-	-
51230 Vacation	251	-	-	-	-	-	-	-
	102,253	111,186	-	111,186	65,762	110,062	110,062	110,062
EMPLOYEE BENEFITS								
51410 Social Security/FICA	5,745	6,894	-	6,894	4,077	6,824	6,824	6,824
51420 Medicare	1,344	1,612	-	1,612	954	1,596	1,596	1,596
51430 Maine PERS	11,973	13,272	-	13,272	9,947	14,877	14,877	14,877
51440 Health Benefit	30,000	31,200	-	31,200	31,200	33,000	33,000	33,000
	49,062	52,978	-	52,978	46,178	56,297	56,297	56,297
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	6,885	2,000	-	2,000	1,200	2,000	2,000	2,000
52240 R & M Vehicles	5,283	6,000	-	6,000	6,000	9,300	9,300	9,300
52260 R & M Equipment	618	1,600	-	1,600	700	1,600	1,600	1,600
52500 Postage	-	100	-	100	100	100	100	100
52510 Telephone	1,514	1,560	-	1,560	1,560	1,560	1,560	1,560
52520 Advertising	823	1,500	-	1,500	200	1,500	1,500	1,500
52530 Printing	-	-	-	-	-	-	-	-
52610 Travel	163	450	-	450	450	450	450	450
52640 Training	1,269	3,590	-	3,590	1,800	3,590	3,590	3,590
52670 Membership & Dues	850	1,950	-	1,950	1,950	1,950	1,950	1,950
	17,405	18,750	-	18,750	13,960	22,050	22,050	22,050

	2016-17 Actual	(as amended) 2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council
<u>MARINE RESOURCES - 12280</u>								
(continued)								
MATERIALS & SUPPLIES								
53010 General Supplies	869	2,200	-	2,200	1,600	2,200	2,200	2,200
53020 Office Supplies	459	500	-	500	500	500	500	500
53062 Publications	1,206	1,125	-	1,125	1,125	1,125	1,125	1,125
53220 Gasoline	4,863	7,500	-	7,500	7,500	7,500	7,500	7,500
53240 Tires & Tubes	941	2,200	-	2,200	2,200	2,200	2,200	2,200
53710 Wearing Apparel	1,279	1,350	-	1,350	1,350	1,350	1,350	1,350
53730 Minor Equip & Hand Tools	1,924	3,055	-	3,055	3,055	3,055	3,055	3,055
	11,541	17,930	-	17,930	17,330	17,930	17,930	17,930
PROGRAM								
55114 Marine Resources Committee	-	2,500	-	2,500	2,500	3,500	3,500	3,500
	-	2,500	-	2,500	2,500	3,500	3,500	3,500
CAPITAL OUTLAY								
56600 Capital - Equipment	-	-	-	-	-	24,000	12,000	12,000
	-	-	-	-	-	24,000	12,000	12,000
TOTAL	180,261	203,344	-	203,344	145,730	233,839	221,839	221,839
Salaries, Full-time:			Marine Resource Warden		1	62,492	62,492	62,492
			Assistant Marine Warden		1	36,302	36,302	36,302
			Additional One day calculation			266	266	266
						99,060	99,060	99,060
Part-time:			Marine Technician		1	4,725	4,725	4,725
Gasoline		2,500	gallons at	3.00		7,500	7,500	7,500
Capital - Equipment			Web-based surveillance cameras at water access			24,000	12,000	12,000

	2016-17 Actual	(as amended) 2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council
<u>STREET LIGHTS - 12310</u>								
52100 Electricity	214,549	215,000	-	215,000	214,750	214,000	214,000	214,000
52260 R & M Equipment (Lights)	4,946	6,000	-	6,000	4,000	6,000	6,000	6,000
TOTAL	219,495	221,000	-	221,000	218,750	220,000	220,000	220,000

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

TRAFFIC SIGNALS - 12320

52100 Electricity	6,192	6,600	-	6,600	6,600	6,600	6,600	6,600
52260 R & M Equipment (Signals)	4,995	25,000	-	25,000	33,000	25,000	25,000	25,000
TOTAL	11,187	31,600	-	31,600	39,600	31,600	31,600	31,600

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

FIRE SUPPRESSION CHARGE (HYDRANTS) - 12330

52360 Equipment Rental	448,227	470,000	-	470,000	470,000	493,500	493,500	493,500
TOTAL	448,227	470,000	-	470,000	470,000	493,500	493,500	493,500

Brunswick is responsible for 493 hydrants providing community fire protection. The Town pays Bath Water District for 15 hydrants and the Brunswick-Topsham Water District (BTWD) for 480 hydrants. Reflects estimated 10% increase effective 1/1/19.

EMERGENCY MANAGEMENT - 12340

55000 Program	1,160	2,000	-	2,000	1,500	2,000	2,000	2,000
TOTAL	1,160	2,000	-	2,000	1,500	2,000	2,000	2,000

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

TOTAL PUBLIC SAFETY	8,560,448	9,231,933	-	9,231,933	9,020,215	9,661,644	9,565,594	9,565,594
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	2016-17 Actual	(as amended) 2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council
<u>PUB. WORKS ADMIN. - 13100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	296,536	383,352	-	383,352	300,867	383,929	391,583	391,583
51110 Overtime	304	155	-	155	155	280	280	280
	296,840	383,507	-	383,507	301,022	384,209	391,863	391,863
EMPLOYEE BENEFITS								
51410 Social Security/FICA	17,763	24,421	-	24,421	19,275	24,470	24,973	24,973
51420 Medicare	4,154	5,712	-	5,712	4,508	5,723	5,840	5,840
51430 Maine PERS	12,724	21,165	-	21,165	13,120	21,975	21,975	21,975
51440 Health Benefit	75,000	93,600	-	93,600	93,600	99,000	99,000	99,000
51490 Deferred Compensation	9,777	9,782	-	9,782	9,867	9,867	10,327	10,327
	119,418	154,680	-	154,680	140,370	161,035	162,115	162,115
CONTRACTUAL SERVICES								
52030 Pro. Serv - Medical	1,095	1,350	-	1,350	1,150	1,350	1,350	1,350
52061 GIS	10,925	5,000	-	5,000	4,800	5,000	5,000	5,000
52090 Pro. Serv - Other	990	3,400	-	3,400	2,500	3,400	3,400	1,400
52260 R & M Equipment	700	3,400	-	3,400	2,250	3,400	3,400	3,400
52500 Postage	202	230	-	230	205	230	230	230
52510 Telephone	6,324	8,620	-	8,620	7,150	9,040	9,040	9,040
52530 Printing	13	-	-	-	25	-	-	-
52540 Photocopies	2,696	3,600	-	3,600	2,950	3,600	3,600	3,600
52610 Travel	36	180	-	180	125	180	180	180
52640 Training	555	875	-	875	550	2,875	2,875	875
52670 Membership & Dues	640	955	-	955	650	955	955	955
	24,176	27,610	-	27,610	22,355	30,030	30,030	26,030

	2016-17 Actual	(as amended) 2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council
<u>PUB. WORKS ADMIN. - 13100</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	6,156	4,000	-	4,000	3,275	4,150	4,150	4,150
53075 Engineering Supplies	1,748	1,900	-	1,900	1,450	1,900	1,900	1,900
	7,904	5,900	-	5,900	4,725	6,050	6,050	6,050
CAPITAL OUTLAY								
56600 Capital - Equipment	29,275	7,000	-	7,000	6,365	-	-	-
	29,275	7,000	-	7,000	6,365	-	-	-
TOTAL	477,613	578,697	-	578,697	474,837	581,324	590,058	586,058
Salaries, Full-time:								
						93,618	93,618	93,618
						82,384	90,017	90,017
						78,749	78,749	78,749
						57,406	57,406	57,406
						43,390	43,390	43,390
						43,100	43,100	43,100
						1,074	1,095	1,095
						(15,792)	(15,792)	(15,792)
						383,929	391,583	391,583

	2016-17 Actual	(as amended) 2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council
<u>PUB. WORKS GEN. MAINT. - 13110</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	585,765	619,776	-	619,776	532,964	650,074	650,074	650,074
51110 Overtime	99,575	133,000	-	133,000	119,447	141,500	141,500	141,500
	685,340	752,776	-	752,776	652,411	791,574	791,574	791,574
EMPLOYEE BENEFITS								
51410 Social Security/FICA	40,760	48,386	-	48,386	40,979	49,904	49,904	49,904
51420 Medicare	9,533	11,316	-	11,316	9,584	11,671	11,671	11,671
51430 Maine PERS	42,351	50,755	-	50,755	41,103	51,986	51,986	51,986
51440 Health Benefit	210,000	234,000	-	234,000	234,000	247,500	247,500	247,500
51490 Deferred Compensation	8,755	9,110	-	9,110	8,548	9,614	9,614	9,614
	311,399	353,567	-	353,567	334,214	370,675	370,675	370,675
CONTRACTUAL SERVICES								
52090 Pro. Serv - Other	2,809	2,200	-	2,200	2,100	2,200	2,200	2,200
52170 Construction Services	34,425	32,315	-	32,315	37,014	39,700	36,800	36,800
52180 Painting (Traffic Lines)	51,075	61,000	-	61,000	49,750	61,000	61,000	61,000
52360 Rental of Equipment	5,976	4,358	-	4,358	3,920	4,700	4,700	4,700
52361 Rental of Winter Equipment	210,093	195,000	-	195,000	190,000	195,000	195,000	195,000
52620 Meals	1,832	1,620	-	1,620	1,580	1,620	1,620	1,620
	306,210	296,493	-	296,493	284,364	304,220	301,320	301,320
MATERIALS & SUPPLIES								
53010 General Supplies	9,943	13,000	-	13,000	12,250	13,000	13,000	13,000
53120 Propane	14	-	-	-	-	-	-	-
53310 Traffic Control Supplies	19,313	22,200	-	22,200	15,640	22,200	22,200	22,200
53322 Patching Material	26,369	40,700	-	40,700	36,500	40,700	40,700	40,700
53330 Culverts & Drainage	40,067	38,000	-	38,000	37,780	43,500	40,575	40,575

	2016-17 Actual	(as amended) 2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council
<u>PUB. WORKS GEN. MAINT. - 13110</u>								
(continued)								
53340 Winter Sand	47,923	39,000	-	39,000	53,113	45,125	45,125	45,125
53345 Salt	162,299	147,500	-	147,500	158,000	156,500	156,500	156,500
53350 Gravel	28,487	39,600	-	39,600	37,200	39,600	39,600	39,600
53710 Clothing	9,011	10,200	-	10,200	9,400	10,200	10,200	10,200
53730 Minor Equip & Hand Tools	4,058	6,600	-	6,600	6,575	7,900	7,900	7,900
	347,484	356,800	-	356,800	366,458	378,725	375,800	375,800
CAPITAL OUTLAY								
56600 Capital - Equipment	2,700	-	-	-	-	19,000	19,000	-
	2,700	-	-	-	-	19,000	19,000	-
TOTAL	1,653,133	1,759,636	-	1,759,636	1,637,447	1,864,194	1,858,369	1,839,369
Salaries, Full-time:								
			Working Foremen		2	108,146	108,146	108,146
			Truck Driver		9	377,794	377,794	377,794
			Light Equip. Operator		1	43,052	43,052	43,052
			Heavy Equip. Operator		3	140,695	140,695	140,695
			One day calculation			1,819	1,819	1,819
			From Enterprise Fund			(21,432)	(21,432)	(21,432)
						650,074	650,074	650,074
Capital Equipment:								
			Hydraulic paver breaker attachment			11,300	11,300	-
			Walk-behind Sweeper			4,500	4,500	-
			Plate compactors - 12" & 20"			3,200	3,200	-
						19,000	19,000	-

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

	2016-17 Actual	(as amended) 2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council
<u>REFUSE COLLECTION & DISPOSAL - 13130</u>								
CONTRACTUAL SERVICES								
52125 Solid Waste/Rec. Collection	356,847	361,343	-	361,343	361,343	369,040	369,040	369,040
52130 Disposal Fees	268,241	288,000	-	288,000	284,000	288,000	288,000	288,000
	625,088	649,343	-	649,343	645,343	657,040	657,040	657,040
MATERIALS & SUPPLIES								
53010 General Supplies	1,212	1,000	-	1,000	725	1,000	1,000	1,000
	1,212	1,000	-	1,000	725	1,000	1,000	1,000
TOTAL	626,300	650,343	-	650,343	646,068	658,040	658,040	658,040

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	322,909	326,513	-	326,513	326,513	332,682	332,682	332,682
52138 Removal of Special Waste	7,530	8,300	-	8,300	5,860	8,300	8,300	8,300
52500 Postage	-	110	-	110	80	110	110	110
52525 Promotion	354	525	-	525	245	525	525	525
52670 Membership & Dues	55	100	-	100	65	100	100	100
	330,848	335,548	-	335,548	332,763	341,717	341,717	341,717
TOTAL	330,848	335,548	-	335,548	332,763	341,717	341,717	341,717

	2016-17 Actual	(as amended) 2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council
<u>PUB. WORKS CENT. GARAGE - 13150</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	108,272	105,507	-	105,507	111,847	107,212	107,212	107,212
51030 Salaries, Part-time	18,271	18,492	-	18,492	18,492	18,493	12,493	12,493
51110 Overtime	9,183	11,600	-	11,600	17,031	11,700	11,700	11,700
	135,726	135,599	-	135,599	147,370	137,405	131,405	131,405
EMPLOYEE BENEFITS								
51410 Social Security/FICA	8,095	8,635	-	8,635	9,397	8,750	8,750	8,750
51420 Medicare	1,893	2,020	-	2,020	2,198	2,047	2,047	2,047
51430 Maine PERS	6,872	7,132	-	7,132	7,327	7,517	7,517	7,517
51440 Health Benefit	52,500	39,000	-	39,000	39,000	41,250	41,250	41,250
51490 Deferred Compensation	3,662	3,678	-	3,678	4,199	3,734	3,734	3,734
	73,022	60,465	-	60,465	62,121	63,298	63,298	63,298
CONTRACTUAL SERVICES								
52100 Electricity	12,816	14,300	-	14,300	13,680	14,300	14,300	14,300
52110 Water	3,061	3,100	-	3,100	2,456	3,100	3,100	3,100
52120 Sewer	653	800	-	800	594	864	864	864
52130 Rubbish Disposal	1,689	2,110	-	2,110	1,630	2,146	2,146	2,146
52220 R & M Building	21,714	28,110	-	28,110	27,500	41,110	31,110	31,110
52240 R & M Vehicles	209,561	275,000	-	275,000	260,000	275,000	275,000	275,000
52260 R & M Equipment	25,290	10,400	-	10,400	12,500	11,900	11,900	11,900
52264 R & M Radios	2,298	3,200	-	3,200	2,150	3,200	3,200	3,200
52640 Training	100	925	-	925	450	925	925	925
	277,182	337,945	-	337,945	320,960	352,545	342,545	342,545
MATERIALS & SUPPLIES								
53010 General Supplies	2,443	2,970	-	2,970	2,740	2,970	2,970	2,970
53020 Office Supplies	1,648	1,000	-	1,000	865	1,350	1,350	1,350
53125 Natural Gas	18,152	34,800	-	34,800	27,200	43,500	43,500	43,500
53150 Janitorial Supplies	7,228	7,400	-	7,400	7,200	7,400	7,400	7,400

	2016-17 Actual	(as amended) 2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council
<u>PUB. WORKS CENT. GARAGE - 13150</u>								
<u>(continued)</u>								
53210 Diesel Fuel	67,883	105,000	-	105,000	90,000	126,000	126,000	126,000
53220 Gasoline	10,670	17,250	-	17,250	15,000	20,700	20,700	20,700
53230 Oil & Lubricants	11,048	10,500	-	10,500	9,450	10,500	10,500	10,500
53240 Tires & Tubes	28,745	27,100	-	27,100	26,450	27,100	27,100	27,100
53710 Clothing	3,111	3,070	-	3,070	2,830	3,070	3,070	3,070
53730 Minor Equip & Hand Tools	8,518	10,000	-	10,000	11,500	11,235	11,235	10,000
	159,446	219,090	-	219,090	193,235	253,825	253,825	252,590
PROGRAMS								
55000 Program (from enterprise fund)	(40,000)	(50,000)	-	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
	(40,000)	(50,000)	-	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
TOTAL	605,376	703,099	-	703,099	673,686	757,073	741,073	739,838
Central garage maintains all the Public Works equipment and the equipment used at the Landfill.								
Salaries, Full-time:			Foreman			55,964	55,964	55,964
			1 Mechanic			50,960	50,960	50,960
			One day calculation			288	288	288
						107,212	107,212	107,212
Part-time:			Custodian - 20 hrs/wk			18,493	18,493	18,493
			From Enterprise fund			-	(6,000)	(6,000)
						18,493	12,493	12,493
Natural Gas		17,400	therms at	2.50		43,500	43,500	43,500
Diesel		42,000	gallons at	3.00		126,000	126,000	126,000
Gasoline		6,900	gallons at	3.00		20,700	20,700	20,700
TOTAL PUBLIC WORKS	3,693,270	4,027,323	-	4,027,323	3,764,801	4,202,348	4,189,257	4,165,022

	2016-17 Actual	(as amended) 2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council
<u>GENERAL ASSISTANCE - 14100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	58,737	77,046	-	77,046	67,914	79,825	79,825	79,825
51040 Wages, Part-time	-	-	-	-	1,000	-	-	-
	58,737	77,046	-	77,046	68,914	79,825	79,825	79,825
EMPLOYEE BENEFITS								
51410 Social Security/FICA	3,559	4,858	-	4,858	4,273	5,030	5,030	5,030
51420 Medicare	832	1,136	-	1,136	1,000	1,176	1,176	1,176
51430 Maine PERS	5,750	7,396	-	7,396	4,238	6,046	6,046	6,046
51440 Health Benefit	22,500	23,400	-	23,400	23,400	24,750	24,750	24,750
	32,641	36,790	-	36,790	32,911	37,002	37,002	37,002
CONTRACTUAL SERVICES								
52500 Postage	16	40	-	40	40	40	40	40
52510 Telephone	458	2,822	-	2,822	2,822	2,822	2,822	2,822
52540 Photocopies	311	250	-	250	188	250	250	250
52610 Travel	-	200	-	200	200	200	200	200
52640 Training	-	300	-	300	300	300	300	300
52670 Membership & Dues	-	60	-	60	60	60	60	60
52800 Grants	44,913	60,000	45	60,045	60,000	60,000	60,000	60,000
	45,698	63,672	45	63,717	63,610	63,672	63,672	63,672
MATERIALS & SUPPLIES								
53020 Office Supplies	55	500	-	500	500	500	500	500
	55	500	-	500	500	500	500	500
TOTAL	137,131	178,008	45	178,053	165,935	180,999	180,999	180,999

	2016-17	(as amended) 2017-18	2017-18	2017-18	2017-18	2018-19	2018-19	2018-19
	Actual	Adopted	Adjustments	Available	Est Expended	Department	Manager	Council

GENERAL ASSISTANCE - 14100

(continued)

Salaries, Full-time:

Caseworker- Full-time						60,305	60,305	60,305
Caseworker - Full-time, shared with Bath						33,869	33,869	33,869
One day calculation						255	255	255
From City of Bath						(14,604)	(14,604)	(14,604)
						79,825	79,825	79,825

This appropriation covers the needs of all persons in Brunswick who are in need of financial relief and also covers the administrative expenses of the Town related to welfare, general assistance and human services.

Brunswick handles each case with an active referral system and a workfare program, the combination of which results in significantly lower costs for the municipality and higher levels of assistance for the clients.

HEALTH & SOC. SERVS. - 14120

PERSONNEL SERVICES

51010 Salaries, Full-time	2,475	2,500	-	2,500	2,500	2,500	2,500	2,500
	2,475	2,500	-	2,500	2,500	2,500	2,500	2,500

EMPLOYEE BENEFITS

51420 Medicare	33	36	-	36	36	36	36	36
51430 Maine PERS	282	230	-	230	285	290	290	290
	315	266	-	266	321	326	326	326

TOTAL	2,790	2,766	-	2,766	2,821	2,826	2,826	2,826
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The Health Officer is responsible under Maine Statutes for the reporting, prevention and suppression of disease and all conditions dangerous to health. The Deputy Fire Chief serves as Health Officer and the salary budgeted here is in addition to his salary as Deputy Fire Chief. He investigates health related complaints and inspects premises of victualer's license applicants.

TOTAL HUMAN SERVICES	139,921	180,774	45	180,819	168,756	183,825	183,825	183,825
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		(as amended)							
	2016-17	2017-18	2017-18	2017-18	2017-18	2018-19	2018-19	2018-19	
	Actual	Adopted	Adjustments	Available	Est Expended	Department	Manager	Council	
<u>SCHOOL DEPARTMENT - 14500</u>									
W1	Regular Instruction	15,425,901	16,298,872	-	16,298,872	16,298,872	17,556,137	17,258,723	16,568,190
W2	Special Education	5,259,615	5,462,310	-	5,462,310	5,462,310	5,910,167	5,832,607	5,796,907
W3	Career & Technical Education	832,627	881,756	-	881,756	881,756	114,412	114,412	114,412
W4	Other Instruction	741,969	778,171	-	778,171	778,171	794,734	792,109	792,109
W5	Student & Staff Support	3,264,336	3,520,440	-	3,520,440	3,520,440	3,629,195	3,578,445	3,578,445
W6	System Administration	964,292	1,007,763	-	1,007,763	1,007,763	1,023,697	1,011,688	1,011,688
W7	School Administration	1,508,063	1,593,750	-	1,593,750	1,593,750	1,734,390	1,702,486	1,702,486
W8	Transportation	1,658,184	1,822,047	-	1,822,047	1,822,047	2,070,904	2,061,572	2,038,951
W9	Facilities Maintenance	4,055,163	4,522,679	-	4,522,679	4,522,679	4,860,328	4,824,224	4,810,012
W10	Debt Service	1,611,768	1,766,895	-	1,766,895	1,766,895	1,476,528	1,476,528	1,476,528
W11	All Other	201,555	223,786	-	223,786	223,786	242,482	242,482	242,482
TOTAL		35,523,473	37,878,469	-	37,878,469	37,878,469	39,412,974	38,895,276	38,132,210

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, 2017 those payments amounted to \$2,213,000.

The School Department budget includes debt service payments for the 2011 Elementary School Bond. For the year ended June 30, 2017 those payments were \$1,520,952. State Aid to Education revenue included \$1,323,889 as an 87% subsidy of this debt service.

An additional \$90,816 budgeted as debt service was transferred to a capital project fund as repayment of an advance for the BJHS Air Quality project. An additional \$90,000 was transferred to a nonmajor special revenue fund to account for the Town's annual subsidy to the school cafeteria fund.

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

<u>Reconciliation:</u>	<u>2016-17 CAFR</u>
Expenditures per School:	35,523,473
Transfers to other funds	(180,816)
Recorded as Debt Service	(1,520,952)
Change in Comp. Absences	-
Maine PERS Teacher Plan	2,213,000
	36,034,705

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

TOTAL EDUCATION	35,523,473	37,878,469	-	37,878,469	37,878,469	39,412,974	38,895,276	38,132,210
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	2016-17 Actual	(as amended) 2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council
<u>RECREATION ADMIN. - 15000</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	261,645	267,935	-	267,935	284,943	271,509	271,509	271,509
51040 Wages, Part-time	13,005	15,604	-	15,604	13,988	16,994	16,994	16,994
51110 Overtime	1,721	1,964	-	1,964	1,742	1,988	1,988	1,988
	276,371	285,503	-	285,503	300,673	290,491	290,491	290,491
EMPLOYEE BENEFITS								
51410 Social Security/FICA	18,698	17,974	-	17,974	20,146	20,776	20,776	20,776
51420 Medicare	4,373	4,204	-	4,204	4,712	4,859	4,859	4,859
51430 Maine PERS	28,831	25,910	-	25,910	29,816	31,350	31,350	31,350
51440 Health Benefit	75,000	78,000	-	78,000	78,000	82,500	82,500	82,500
	126,902	126,088	-	126,088	132,674	139,485	139,485	139,485
CONTRACTUAL SERVICES								
52260 R & M Equipment	4,537	5,058	-	5,058	5,000	5,058	5,058	5,058
52500 Postage	1,157	1,300	-	1,300	876	1,100	1,100	1,100
52510 Telephone	4,817	4,600	-	4,600	5,732	6,000	6,000	6,000
52520 Advertising	-	300	-	300	-	300	300	300
52530 Printing	1,537	1,290	-	1,290	1,265	1,365	1,365	1,365
52540 Photocopies	4,182	3,845	-	3,845	3,230	2,720	2,720	2,720
52610 Travel	2,197	2,909	-	2,909	2,425	2,909	2,909	2,909
52640 Training	-	300	-	300	40	300	300	300
52661 Background Checks	-	200	-	200	100	200	200	200
52670 Membership & Dues	825	800	-	800	825	825	825	825
	19,252	20,602	-	20,602	19,493	20,777	20,777	20,777

	2016-17 Actual	(as amended) 2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council
<u>RECREATION ADMIN. - 15000</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	3,782	3,500	-	3,500	3,212	3,156	3,156	3,156
53030 Computer Supplies	2,736	1,500	-	1,500	1,460	1,400	1,400	1,400
	6,518	5,000	-	5,000	4,672	4,556	4,556	4,556
TOTAL	429,043	437,193	-	437,193	457,512	455,309	455,309	455,309
Salaries, Full-time:								
Director						85,680	85,680	85,680
Deputy Director						72,722	72,722	72,722
Program Assistant						58,522	58,522	58,522
Recreation Admin Registrar						45,422	45,422	45,422
Financial Administrative Assistant						46,236	46,236	46,236
One day calculation						831	831	831
Additional straight time						2,096	2,096	2,096
1/2 Program Asst paid by Rec Programs						(40,000)	(40,000)	(40,000)
						271,509	271,509	271,509

	2016-17 Actual	(as amended) 2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council
<u>REC - BUILDINGS & GROUNDS - 15050</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	224,684	257,702	-	257,702	248,295	294,842	294,842	294,842
51040 Wages, Part-time	117,753	149,658	-	149,658	109,916	189,229	161,149	161,149
51110 Overtime	24,703	23,184	-	23,184	32,084	25,245	25,245	25,245
	367,140	430,544	-	430,544	390,295	509,316	481,236	481,236
EMPLOYEE BENEFITS								
51410 Social Security/FICA	21,405	27,270	-	27,270	24,198	31,857	31,857	31,857
51420 Medicare	5,006	6,378	-	6,378	5,659	7,450	7,450	7,450
51430 Maine PERS	23,547	27,444	-	27,444	26,421	32,009	32,009	32,009
51440 Health Benefit	84,000	102,960	-	102,960	102,960	125,400	125,400	125,400
	133,958	164,052	-	164,052	159,238	196,716	196,716	196,716
CONTRACTUAL SERVICES								
52030 Pro. Servs. - Medical	180	2,000	-	2,000	1,500	2,280	2,280	2,280
52090 Pro. Servs. - Other	4,868	7,825	-	7,825	15,798	9,325	9,325	9,325
52100 Electricity	7,506	7,765	-	7,765	7,427	6,965	6,965	6,965
52110 Water	9,623	14,200	-	14,200	16,960	18,800	18,800	18,800
52120 Sewer	5,669	6,435	-	6,435	7,136	7,275	7,275	7,275
52130 Rubbish Removal	18,792	18,411	-	18,411	18,950	31,760	19,760	19,760
52162 Brush & Wood Disposal	606	1,900	-	1,900	1,227	1,500	1,500	1,500
52230 R & M Facilities	36,640	23,860	-	23,860	23,560	30,600	26,570	26,570
52240 R & M Vehicle	11,511	11,575	-	11,575	11,712	11,775	11,775	11,775
52260 R & M Equipment	14,386	17,000	3,600	20,600	17,000	16,150	16,150	16,150
52330 Rental of Facilities	1,100	1,200	-	1,200	1,200	1,200	1,200	1,200
52360 Rental of Equipment	200	125	-	125	375	500	500	500
52510 Telephone	3,889	4,225	-	4,225	3,805	4,180	4,180	4,180
52520 Advertising	38	500	-	500	100	500	500	500
52640 Training	680	1,125	-	1,125	1,660	915	915	915
	115,688	118,146	3,600	121,746	128,410	143,725	127,695	127,695

	2016-17 Actual	(as amended) 2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council
<u>REC - BUILDINGS & GROUNDS - 15050</u>								
(continued)								
MATERIALS & SUPPLIES								
53010 General Supplies	43,761	41,075	12,541	53,616	52,380	51,636	44,836	44,836
53062 Publications	-	100	-	100	35	100	100	100
53120 Propane	3,771	5,200	-	5,200	3,870	4,800	4,800	4,800
53210 Diesel	4,054	5,750	-	5,750	4,230	6,900	6,900	6,900
53220 Gasoline	12,373	17,500	-	17,500	12,375	21,000	21,000	21,000
53520 Plants & Flowers	2,250	3,000	-	3,000	3,000	4,000	4,000	4,000
53710 Clothing	6,443	8,909	-	8,909	8,500	9,400	9,400	9,400
53730 Minor Equip & Hand Tools	13,411	12,149	-	12,149	12,110	11,575	11,575	11,575
	86,063	93,683	12,541	106,224	96,500	109,411	102,611	102,611
PROGRAMS								
55000 Custodial Serv - Rec Bldg & Town	(30,300)	(33,200)	-	(33,200)	(33,200)	(34,850)	(66,850)	(66,850)
55501 October 2017 Wind Damage	-	-	-	-	21,325	-	-	-
55577 Public Tree Program	5,327	21,825	8,179	30,004	25,950	24,460	24,460	24,460
55578 Browntail Moth Program	16,927	-	23,073	23,073	23,000	30,000	30,000	30,000
	(8,046)	(11,375)	31,252	19,877	37,075	19,610	(12,390)	(12,390)
CAPITAL OUTLAY								
56300 Capital - Facilities	50	-	8,800	8,800	7,055	20,000	-	-
56600 Capital - Equipment	2,740	-	-	-	-	19,500	-	-
	2,790	-	8,800	8,800	7,055	39,500	-	-
TOTAL	697,593	795,050	56,193	851,243	818,573	1,018,278	895,868	895,868

	2016-17 Actual	(as amended) 2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council
<u>REC - BUILDINGS & GROUNDS - 15050</u>								
(continued)								

This appropriation provides funding for management of the field areas and related buildings, and the Recreation Center.

Salaries, Full-time:								
						58,560	58,560	58,560
						62,565	62,565	62,565
						172,918	172,918	172,918
						799	799	799
						-	-	-
						294,842	294,842	294,842
Wages, Part-time:								
						23,011	23,011	23,011
						138,138	138,138	138,138
						28,080	-	-
						189,229	161,149	161,149
Propane	1,200	gallons at		4.00		4,800	4,800	4,800
Diesel	2,300	gallons at		3.00		6,900	6,900	6,900
Gasoline	7,000	gallons at		3.00		21,000	21,000	21,000
Capital - Facilities			Fitzgerald Recreational Area road			20,000	-	-
Capital - Equipment			Morbark Brush Chipper			19,500	-	-

	2016-17 Actual	(as amended) 2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council
<u>REC BUILDING -15250</u>								
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	-	-	-	-	3,000	5,000	5,000	1,500
52100 Electricity	28,806	27,000	-	27,000	28,800	30,000	30,000	30,000
52110 Water	1,249	1,200	-	1,200	1,184	1,200	1,200	1,200
52120 Sewer	1,485	1,300	-	1,300	1,215	1,300	1,300	1,300
52130 Rubbish Disposal	-	-	-	-	-	2,880	2,880	2,880
52150 Custodial Services	30,300	33,200	-	33,200	33,200	34,850	34,850	34,850
52220 R & M Building	55,641	70,937	46,661	117,598	116,512	76,404	76,404	71,404
	117,481	133,637	46,661	180,298	183,911	151,634	151,634	143,134
MATERIALS & SUPPLIES								
53125 Natural Gas	19,447	35,000	-	35,000	20,945	44,090	44,090	44,090
53150 Janitorial Supplies	6,716	7,040	-	7,040	7,000	7,430	7,430	7,430
53730 Minor Equip & Hand Tools		500	-	500	500	575	575	575
	26,163	42,540	-	42,540	28,445	52,095	52,095	52,095
CAPITAL OUTLAY								
56200 Capital - Building	-	-	-	-	-	-	-	-
56600 Capital - Equipment	-	17,000	-	17,000	17,000	16,500	16,500	16,500
	-	17,000	-	17,000	17,000	16,500	16,500	16,500
TOTAL	143,644	193,177	46,661	239,838	229,356	220,229	220,229	211,729
Natural Gas		17,636	therms at	2.50		44,090	44,090	44,090
Capital Equipment:			Genie GS-2632 scissor lift			16,500	16,500	16,500

	2016-17 Actual	(as amended) 2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council
<u>TEEN CENTER - 15300</u>								
PROGRAMS								
52800 Grants	16,000	17,000	-	17,000	17,000	20,000	17,525	17,525
	16,000	17,000	-	17,000	17,000	20,000	17,525	17,525
TOTAL	16,000	17,000	-	17,000	17,000	20,000	17,525	17,525
<u>PEOPLE PLUS CENTER - 15310</u>								
PROGRAMS								
52220 R & M Building	9,500	6,000	-	6,000		6,000	6,000	6,000
52800 Grants	117,200	123,060	-	123,060	123,060	140,000	126,750	126,750
	126,700	129,060	-	129,060	123,060	146,000	132,750	132,750
TOTAL	126,700	129,060	-	129,060	123,060	146,000	132,750	132,750
<u>PUBLIC LIBRARY - 15400</u>								
PROGRAMS								
52220 R & M Building	-	15,000	15,000	30,000	30,000	15,000	15,000	15,000
52800 Grants	1,358,500	1,426,425	-	1,426,425	1,426,425	1,528,360	1,469,360	1,469,360
TOTAL	1,358,500	1,441,425	15,000	1,456,425	1,456,425	1,543,360	1,484,360	1,484,360
TOTAL RECREATION & CULTURE	2,771,480	3,012,905	117,854	3,130,759	3,101,926	3,403,176	3,206,041	3,197,541

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.

	2016-17 Actual	(as amended) 2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council
<u>COUNTY TAX - 16000</u>								
52900 Assessment	1,410,855	1,517,700	-	1,517,700	1,517,700	1,565,279	1,565,279	1,565,279
TOTAL COUNTY TAX	1,410,855	1,517,700	-	1,517,700	1,517,700	1,565,279	1,565,279	1,565,279

PROMOTION AND DEVELOPMENT - 17000

55702 Memorial Day	-	4,500	(4,500)	-	-	4,500	4,500	4,500
55704 MCEDD	25,348	25,348	-	25,348	25,348	26,000	26,000	26,000
55708 Brunswick Downtown Association	100,000	100,000	-	100,000	100,000	100,000	100,000	100,000
55711 Maine State Music Theater	3,500	3,500	-	3,500	3,500	3,500	3,500	3,500
55712 Growstown School	1,921	10,000	-	10,000	4,000	5,000	5,000	5,000
55713 Town Commons	2,367	3,859	-	3,859	1,500	5,450	4,450	2,450
55714 Brunswick Explorer	30,000	60,000	-	60,000	60,000	100,000	100,000	100,000
55716 Metro Breeze	-	33,334	-	33,334	33,334	42,644	42,644	42,644
TOTAL	163,136	240,541	(4,500)	236,041	227,682	287,094	286,094	284,094

Funding for the MetroBreeze and a portion of the Brunswick Explorer bus services is proposed to come from Tax Increment Financing (TIF) revenues from the Downtown Development and Transit-Oriented TIF District.

ADDITIONAL SCHOOL ASST. - 17010

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

	2016-17 Actual	(as amended) 2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council
<u>CEMETERY CARE - 17020</u>								
55000 Program	5,120	7,000	-	7,000	2,000	3,000	3,000	3,000
TOTAL	5,120	7,000	-	7,000	2,000	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 and contracts some maintenance work.

CONTINGENCY RESERVE - 17030

55000 Program	(148,388)	157,500	-	157,500	(120,000)	151,569	201,408	181,408
TOTAL	(148,388)	157,500	-	157,500	(120,000)	151,569	201,408	181,408
TOTAL UNCLASSIFIED	29,868	415,041	(4,500)	410,541	119,682	451,663	500,502	478,502

DEBT SERVICE

2006 CIP G/O BONDS - 18020

52710 Principal	200,000	200,000	-	200,000	200,000	200,000	200,000	200,000
52720 Interest	36,000	28,000	-	28,000	28,000	20,000	20,000	20,000
	236,000	228,000	-	228,000	228,000	220,000	220,000	220,000

2011 CIP G/O BONDS - 18030

52710 Principal	270,000	270,000	-	270,000	270,000	270,000	270,000	270,000
Less School Portion	-	-	-	-	-	-	-	-
Less TIF Portion	(69,000)	(69,000)	-	(69,000)	(69,000)	(69,000)	(69,000)	(69,000)
52720 Interest	36,450	28,350	-	28,350	28,350	20,250	20,250	20,250
Less School Portion	-	-	-	-	-	-	-	-
Less TIF Portion	(9,315)	(7,245)	-	(7,245)	(7,245)	(5,175)	(5,175)	(5,175)
	228,135	222,105	-	222,105	222,105	216,075	216,075	216,075

	2016-17 Actual	(as amended) 2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council
<u>DEBT SERVICE</u>								
(continued)								
ELEMENTARY SCHOOL BONDS - 18050								
52710 Principal	1,073,113	1,073,113	-	1,073,113	1,073,113	1,073,113	1,073,113	1,073,113
Less School Portion	(1,073,113)	(1,073,113)	-	(1,073,113)	(1,073,113)	(1,073,113)	(1,073,113)	(1,073,113)
52720 Interest	447,839	427,469	-	427,469	425,998	403,415	403,415	403,415
Less School Portion	(447,839)	(427,469)	-	(427,469)	(425,998)	(403,415)	(403,415)	(403,415)
	-	-	-	-	-	-	-	-
POLICE STATION BOND - 18040								
52710 Principal	275,000	275,000	-	275,000	275,000	275,000	275,000	275,000
52720 Interest	113,515	114,125	-	114,125	114,125	108,625	108,625	108,625
	388,515	389,125	-	389,125	389,125	383,625	383,625	383,625
SCHOOL REVOLVING RENOVATION BONDS - 18060								
52710 Principal	-	93,473	-	93,473	94,694	94,694	94,694	94,694
Less School Portion	-	(93,473)	-	(93,473)	(94,694)	(94,694)	(94,694)	(94,694)
	-	-	-	-	-	-	-	-
2017 CIP GO BONDS - 18070								
52710 Principal	-	56,000	-	56,000	56,000	200,000	200,000	200,000
Less School Portion	-	(56,000)	-	(56,000)	(56,000)	(56,000)	(56,000)	(56,000)
52720 Interest	-	47,571	-	47,571	47,571	39,558	39,558	39,558
Less School Portion	-	(13,515)	-	(13,515)	(13,515)	(10,800)	(10,800)	(10,800)
	-	34,056	-	34,056	34,056	172,758	172,758	172,758
TOTAL DEBT SERVICE	852,650	873,286	-	873,286	873,286	992,458	992,458	992,458
TOTAL EXPENDITURES	56,706,942	61,138,182	166,072	61,304,254	60,276,961	63,985,707	63,122,904	62,285,378

	2016-17 Actual	(as amended) 2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Est Expended	2018-19 Department	2018-19 Manager	2018-19 Council
<u>OTHER GENERAL FUND USES</u>								
<u>Transfers to Other Funds</u>								
59210 Special Revenue - Municipal	4,500	-	4,500	4,500	4,500	-	-	-
59400 Capital Projects - Municipal	1,299,828	1,462,703	-	1,462,703	1,462,703	2,120,958	1,475,958	1,475,958
59410 Capital Projects - Education	-	-	-	-	-	-	-	-
59620 Enterprise Funds	194,000	225,000	-	225,000	225,000	225,000	225,000	225,000
TOTAL	1,498,328	1,687,703	4,500	1,692,203	1,692,203	2,345,958	1,700,958	1,700,958
Special Revenue - Municipal	Indicates transfers for grants and other activities accounted for in Special Revenue Funds.							
Memorial Day fund	4,500	-	4,500	4,500	4,500	-	-	-
	4,500	-	4,500	4,500	4,500	-	-	-
Capital Projects - Municipal:	Indicates the General Fund transfers to certain Capital Projects. See Capital Budget.							
Sidewalk Program	35,000	50,000	-	50,000	50,000	50,000	50,000	50,000
Street Resurfacing Program	665,000	750,000	-	750,000	750,000	750,000	750,000	750,000
Street Reconstruction Prog	-	-	-	-	-	345,000	-	-
Capital Improvements	40,000	-	-	-	-	-	-	-
Fire Vehicle Replacement	91,121	108,243	-	108,243	108,243	110,408	110,408	110,408
Police Vehicle Replacement	130,000	152,000	-	152,000	152,000	155,040	155,040	155,040
PW Equipment Replacement	290,647	347,460	-	347,460	347,460	354,410	354,410	354,410
P&R Vehicle Replacement	48,060	55,000	-	55,000	55,000	56,100	56,100	56,100
Facilities Repair Program	-	-	-	-	-	300,000	-	-
	1,299,828	1,462,703	-	1,462,703	1,462,703	2,120,958	1,475,958	1,475,958
Enterprise Funds:	Represents a General Fund subsidy to the Enterprise Funds.							
Solid Waste Enterprise Fund	150,000	150,000	-	150,000	150,000	150,000	150,000	150,000
Train Station-Visitors Center	44,000	75,000	-	75,000	75,000	75,000	75,000	75,000
	194,000	225,000	-	225,000	225,000	225,000	225,000	225,000
GRAND TOTALS	58,205,270	62,825,885	170,572	62,996,457	61,969,164	66,331,665	64,823,862	63,986,336

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TOWN OF BRUNSWICK, MAINE

CAPITAL BUDGET & TAX INCREMENT FINANCING BUDGET

**For the Fiscal Year
July 1, 2018 - June 30, 2019**

**Adopted
May 14, 2018**

**Town of Brunswick, Maine
Capital Budget
Municipal Budget for July 1, 2018 - June 30, 2019**

	2016-17 Actual	2017-18 Council Approved	2017-18 Supplemental	2017-18 Final	2018-19 Manager Proposed	2018-19 Council
From General Fund Balance:						
<i>General Government</i>						
Facilities Reserve Fund	\$ -	\$ 400,000	\$ -	\$ 400,000	\$ 300,000	\$ 300,000
Dark Fiber WAN project	-	-	-	-	130,500	\$ 130,500
<i>Public Safety</i>						
Police Cruisers outfit project	-	80,207	-	80,207	-	-
<i>Public Works</i>						
Vehicle Wash Bay Planning	20,000	-	-	-	-	-
Moody Rd & Merryman Ln	-	-	-	-	180,000	180,000
Kimberley Circle	-	-	-	-	165,000	165,000
<i>Education</i>						
BHS Crooker Theater AC	-	-	-	-	300,000	300,000
<i>Parks & Recreation</i>						
Rec Ctr Interior Space Planning	20,000	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Use of Fund Balance	40,000	480,207	-	480,207	1,075,500	1,075,500
From Reserves/Other Sources:						
<i>Downtown TIF Revenues</i>						
Mill St Storm Drain Project	-	-	243,583	243,583	-	-
Cedar St Parking - MDOT match	-	-	-	-	6,000	6,000
Downtown Sidewalks & Lighting	-	-	-	-	200,000	200,000
<i>Brunswick Landing and Brunswick Executive Airport TIF Revenues</i>						
Union St Storm Drain Project	-	-	998,422	998,422	-	-
Cook's Corner Connector Planning	50,000	-	75,000	75,000	-	-
Cook's Corner Connector Construction	-	-	-	-	400,000	400,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Use of Reserves/Other Sources	50,000	-	1,317,005	1,317,005	606,000	606,000

	2016-17 Actual	2017-18 Council Approved	2017-18 Supplemental	2017-18 Final	2018-19 Manager Proposed	2018-19 Council
From Municipal Revenues:						
<i>Streets and Sidewalks</i>						
Street Resurfacing Program	665,000	750,000	-	750,000	750,000	750,000
Sidewalk Program	35,000	50,000	-	50,000	50,000	50,000
Street Reconstruction	-	-	-	-	-	-
<i>Vehicle Replacement</i>						
Fire Vehicle Replacement	91,121	108,243	-	108,243	110,408	110,408
Police Vehicle Replacement	130,000	152,000	-	152,000	155,040	155,040
PW Equipment Replacement	290,647	347,460	-	347,460	354,410	354,410
P&R Vehicle Replacement	48,060	55,000	-	55,000	56,100	56,100
Municipal Revenues	1,259,828	1,462,703	-	1,462,703	1,475,958	1,475,958
TOTAL CAPITAL PROJECTS AND RESERVES	1,349,828	1,942,910	1,317,005	3,259,915	3,157,458	3,157,458

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

Street	Location	Proposed Length (l.f.)	Est Cost
Basswood Drive	Wildwood Dr to Hickory Dr	1,280	60,000
Belmont Street	Spring St to Barrows St	1,245	45,000
Blue Heron Road	Middle Bay Rd to Dead End	990	35,000
Brackett Road	Durham Rd to Dead End	4,505	145,000
Church Road	Greenwood Rd to Raymond Rd	3,000	140,000
Garden Lane	Riverview Dr to Merrymeeting Rd	690	35,000
Hickory Drive	Wildwood Dr to Basswood Rd	848	40,000
Joan Street	Jordan Ave to Katherine St	290	15,000
Justamere Road	Minat Ave to Merrymeeting Rd	550	30,000
Katherine Street	Wadsworth Rd to Dead End	905	30,000
Wadsworth Road	Jordan Ave to Dead End	850	40,000
Wheeler Park	Jordan Ave to Dead End	1,168	60,000
Wheeler Park Spur	Wheeler Park to Dead End	195	10,000
Woodside Road	Church Rd to Arrowhead Dr	840	30,000
Woodside Road	540'S Arrowhead Dr to Pleasant Hill Rd	2,100	70,000
		19,456	\$785,000
		3.68	miles

Town of Brunswick, Maine
TIF Budget for July 1, 2018 - June 30, 2019

	2016-17 Actual	2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Estimated	2018-19 Department	2018-19 Manager	2018-19 Council
<u>DOWNTOWN & TRANSIT-ORIENTED TIF DISTRICT</u>								
<u>Property Tax Revenues</u>								
District Increment Value	14,533,400	14,533,400	12,466,600	27,000,000	27,000,000	27,000,000	27,000,000	27,000,000
Tax Rate	29.35	30.23	(11.86)	18.37	18.37	20.03	19.32	18.92
Tax Increment Revenue	426,555	439,345	56,645	495,990	495,990	540,810	521,640	510,840
TOTAL REVENUES	426,555	439,345	56,645	495,990	495,990	540,810	521,640	510,840
<u>TIF Program Expenditures</u>								
Credit Enhancement Agreement	92,389	95,161	-	95,161	62,869	70% 59,982	70% 57,856	70% 56,658
Debt Service (People Plus Bldg)	78,315	76,245	-	76,245	76,245	74,175	74,175	74,175
Downtown Master Plan								
Riverwalk match	16,000	-	-	-	(16,000)	-	-	-
Mill St Storm Drain project	-	-	243,583	243,583	243,583	-	-	-
Restroom Pilot Program	-	15,000	-	15,000	-	-	-	-
Cedar St Parking - DOT match	-	-	-	-	-	6,000	6,000	6,000
Downtown Sidewalks & Lighting	-	-	-	-	-	200,000	200,000	200,000
Facility Operation (Train Station/Visitors C	44,000	75,000	-	75,000	75,000	75,000	75,000	75,000
Economic Development (Admin costs)	-	66,666	-	66,666	66,666	62,356	62,356	62,356
Transit-Oriented Projects								
Brunswick Explorer (expanded operat	-	30,000	-	30,000	30,000	30,000	30,000	30,000
Brunswick Explorer (capital)	-	-	-	-	-	40,000	40,000	40,000
MetroBreez	-	33,334	-	33,334	33,334	42,644	42,644	42,644
TOTAL EXPENDITURES	230,704	391,406	243,583	634,989	571,697	590,157	588,031	586,833
Revenues less Expenditures	195,851	47,939	(186,938)	(138,999)	(75,707)	(49,347)	(66,391)	(75,993)
Amount transferred to CP Funds	16,000	15,000	243,583	258,583	227,583	206,000	206,000	206,000
Amount transferred to General Fund	44,000	205,000	-	205,000	205,000	250,000	250,000	250,000
Downtown & Transit-Oriented TIF District Balance								
Fiscal year beginning balance	-	195,851	-	195,851	195,851	120,144	120,144	120,144
Fiscal year ending balance	195,851	243,790	(186,938)	56,852	120,144	70,797	53,754	44,151

Town of Brunswick, Maine
TIF Budget for July 1, 2018 - June 30, 2019

	2016-17 Actual	2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Estimated	2018-19 Department	2018-19 Manager	2018-19 Council
<u>MOLNLYCKE TIF DISTRICT</u>								
<u>Property Tax Revenues</u>								
District Increment Value	9,454,000	9,454,000	1,786,200	11,240,200	11,240,200	11,240,200	11,240,200	11,240,200
Tax Rate	29.35	30.23	(11.86)	18.37	18.37	20.03	19.32	18.92
Tax Increment Revenue	277,475	285,794	(79,312)	206,482	206,482	225,141	217,161	212,665
TOTAL REVENUES	277,475	285,794	(79,312)	206,482	206,482	225,141	217,161	212,665
<u>TIF Program Expenditures</u>								
Credit Enhancement Agreement	109,603	141,471	(46,895)	94,576	94,576	114,580	110,519	108,231
Public Safety Improvements	-	100,000	-	100,000	100,000	-	-	-
Brunswick Downtown Association	100,000	100,000	-	100,000	100,000	100,000	100,000	100,000
Professional & Administrative Costs	-	40,000	-	40,000	40,000	-	-	-
TOTAL EXPENDITURES	209,603	381,471	(46,895)	334,576	334,576	214,580	210,519	208,231
Revenues less Expenditures	67,872	(95,677)	(32,417)	(128,094)	(128,094)	10,561	6,642	4,434
Amount transferred to CP Funds	-	-	-	-	-	-	-	-
Amount transferred to General Fund	100,000	240,000	-	240,000	240,000	100,000	100,000	100,000
Molnlycke TIF District Balance								
Fiscal year beginning balance	80,174	148,046	-	148,046	148,046	19,952	19,952	19,952
Fiscal year ending balance	148,046	52,369	(32,417)	19,952	19,952	30,513	26,594	24,386

Town of Brunswick, Maine
TIF Budget for July 1, 2018 - June 30, 2019

	2016-17 Actual	2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Estimated	2018-19 Department	2018-19 Manager	2018-19 Council
<u>BRUNSWICK LANDING AND BRUNSWICK EXECUTIVE AIRPORT TIF DISTRICTS</u>								
<u>Property Tax Revenues</u>								
District Increment Value	38,762,500	40,000,000	29,342,900	69,342,900	69,342,900	69,342,900	69,342,900	69,342,900
Tax Rate	29.35	30.23	(11.86)	18.37	18.37	20.03	19.32	18.92
Tax Increment Revenue	1,137,679	1,209,200	64,629	1,273,829	1,273,829	1,388,938	1,339,705	1,311,968
TOTAL REVENUES	1,137,679	1,209,200	64,629	1,273,829	1,273,829	1,388,938	1,339,705	1,311,968
<u>TIF Program Expenditures</u>								
Credit Enhancement Agreement	568,840	604,610	32,304	636,914	636,914	694,469	669,852	655,984
Road Improvements								
Qualified road work	145,000	100,000	-	100,000	100,000	100,000	100,000	100,000
Union St Storm Drain project	-	-	998,422	998,422	998,422	-	-	-
Public Safety Improvements	150,000	-	-	-	-	150,000	150,000	150,000
Professional & Administrative Costs	75,000	-	-	-	-	-	-	-
Road/Infrastructure Improvements								
Cooks Corner Road planning	50,000	-	75,000	75,000	75,000	-	-	-
Cooks Corner Connector construction	-	-	-	-	-	400,000	400,000	400,000
TOTAL EXPENDITURES	988,840	704,610	1,105,726	1,810,336	1,810,336	1,344,469	1,319,852	1,305,984
Revenues less Expenditures	148,839	504,590	(1,041,097)	(536,507)	(536,507)	44,469	19,852	5,984
Amount transferred to CP Funds	50,000	-	1,073,422	1,073,422	1,073,422	400,000	400,000	400,000
Amount transferred to General Fund	370,000	100,000	-	100,000	100,000	250,000	250,000	250,000
BL and BEA TIF District Balance								
Fiscal year beginning balance	463,377	612,216	-	612,216	612,216	75,709	75,709	75,709
Fiscal year ending balance	612,216	1,116,806	(1,041,097)	75,709	75,709	120,179	95,562	81,693

Town of Brunswick, Maine
TIF Budget for July 1, 2018 - June 30, 2019

	2016-17 Actual	2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Estimated	2018-19 Department	2018-19 Manager	2018-19 Council
<u>SUMMARY OF TAX INCREMENT FINANCING BUDGET</u>								
<u>Property Tax Revenues</u>								
District Increment Value	62,749,900	63,987,400	43,595,700	107,583,100	107,583,100	107,583,100	107,583,100	107,583,100
Tax Rate	29.35	30.23	(11.86)	18.37	18.37	20.03	19.32	18.92
Tax Increment Revenue	1,841,710	1,934,339	41,962	1,976,302	1,976,302	2,154,889	2,078,505	2,035,472
TOTAL REVENUES	1,841,710	1,934,339	41,962	1,976,302	1,976,302	2,154,889	2,078,505	2,035,472
<u>TIF Program Expenditures</u>								
Credit Enhancement Agreement	770,832	841,242	(14,591)	826,651	794,359	869,031	838,227	820,872
Debt Service (People Plus Bldg)	78,315	76,245	-	76,245	76,245	74,175	74,175	74,175
Downtown Master Plan								
Riverwalk match	16,000	-	-	-	(16,000)	-	-	-
Mill St Storm Drain project	-	-	243,583	243,583	243,583	-	-	-
Restroom Pilot Program	-	15,000	-	15,000	-	-	-	-
Cedar St Parking - DOT match	-	-	-	-	-	6,000	6,000	6,000
Downtown Sidewalks & Lighting	-	-	-	-	-	200,000	200,000	200,000
Facility Operation (Train Station/Visitors C	44,000	75,000	-	75,000	75,000	75,000	75,000	75,000
Economic Development (Admin costs)	-	66,666	-	66,666	66,666	62,356	62,356	62,356
Transit-Oriented Projects								
Brunswick Explorer (expanded oper	-	30,000	-	30,000	30,000	30,000	30,000	30,000
Brunswick Explorer (capital)	-	-	-	-	-	40,000	40,000	40,000
MetroBreez	-	33,334	-	33,334	33,334	42,644	42,644	42,644
Road Improvements								
Qualified road work	145,000	100,000	-	100,000	100,000	100,000	100,000	100,000
Union St Storm Drain project	-	-	998,422	998,422	998,422	-	-	-
Public Safety Improvements	150,000	100,000	-	100,000	100,000	150,000	150,000	150,000
Brunswick Downtown Association	100,000	100,000	-	100,000	100,000	100,000	100,000	100,000
Professional & Administrative Costs	75,000	40,000	-	40,000	40,000	-	-	-
Road/Infrastructure Improvements								
Cooks Corner Road planning	50,000	-	75,000	75,000	75,000	-	-	-
Cooks Corner Connector constructio	-	-	-	-	-	400,000	400,000	400,000
TOTAL EXPENDITURES	1,429,147	1,477,487	1,302,414	2,779,901	2,716,609	2,149,206	2,118,402	2,101,047
Revenues less Expenditures	412,563	456,852	(1,260,452)	(803,599)	(740,307)	5,683	(39,896)	(65,575)

Town of Brunswick, Maine
TIF Budget for July 1, 2018 - June 30, 2019

	2016-17 Actual	2017-18 Adopted	2017-18 Adjustments	2017-18 Available	2017-18 Estimated	2018-19 Department	2018-19 Manager	2018-19 Council
SUMMARY OF TAX INCREMENT FINANCING BUDGET (Cont'd)								
Total Tax Increment Financing Balance								
Fiscal year beginning balance	543,551	956,114	-	956,114	956,114	215,806	215,806	215,806
Fiscal year ending balance	956,114	1,412,966	-	152,514	215,806	221,489	175,910	150,231
Amount transferred to CP Funds	66,000	15,000	1,317,005	1,332,005	1,301,005	606,000	606,000	606,000
Amount transferred to General Fund	514,000	545,000	-	545,000	545,000	600,000	600,000	600,000

Estimated Annual Tax Shift Benefit								
Total sheltered value	62,749,900	63,987,400	43,595,700	107,583,100	107,583,100	107,583,100	107,583,100	107,583,100
State Aid to Education	647,433				734,174			915,532
Revenue Sharing	65,061				76,038			71,543
County Tax	<u>63,689</u>				<u>73,008</u>			<u>73,063</u>
	776,183				883,220			1,060,138
<p>Estimated Annual Tax Shift Benefit represents the increase in State subsidy amounts received and the reduction in County tax resulting from 'sheltering' the TIF districts' increased valuation from the state valuation and the calculations of the aid formulas. If the incremental values were included in the Town's state valuation, the Town would experience a reduction in State subsidies and an increase in the County tax.</p>								



TOWN OF BRUNSWICK, MAINE

MUNICIPAL BUDGET 2018-19 Adopted May 14, 2018

Statistical Section

<i>Comparative Balance Sheets – Five Years (GAAP basis)</i>	<i>90</i>
<i>Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance – Five Years (GAAP basis)</i>	<i>91</i>
<i>Fund Balance of General Fund – Ten Years</i>	<i>92</i>
<i>Chart – Unassigned Fund Balance – Ten Years</i>	<i>93</i>
<i>Comparative Budgets – Ten Years</i>	<i>94</i>
<i>Chart – Comparative Tax Rates – Ten Years</i>	<i>95</i>

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

<u>ASSETS</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Cash & Investments	20,257,711	19,500,293	19,102,967	19,822,700	23,560,748
Taxes Receivable	821,285	798,261	1,026,639	851,719	838,933
Tax Liens & Acquired Property	264,646	292,495	308,611	338,931	327,212
Accounts Receivable	974,337	718,089	949,147	744,149	725,531
Advances to Other Funds	450,580	-	454,080	363,264	272,448
Other	55,570	36,767	37,711	26,753	26,523
TOTAL ASSETS	22,824,129	21,345,905	21,879,155	22,147,516	25,751,395
<u>LIABILITIES</u>					
Accounts Payable	490,519	800,131	744,923	916,388	544,066
Accrued Payroll	2,661,617	2,949,180	3,113,766	3,170,965	3,550,909
Due to Other Funds	1,112,709	1,269,664	1,535,250	410,666	2,342,999
Other	260,509	261,032	301,832	335,980	362,191
TOTAL LIABILITIES	4,525,354	5,280,007	5,695,771	4,833,999	6,800,165
<u>DEFERRED INFLOWS</u>					
Deferred Property Taxes	577,813	721,220	781,503	726,061	779,093
Deferred Revenues	208,347	219,446	263,097	269,321	240,892
TOTAL DEFERRED INFLOWS	786,160	940,666	1,044,600	995,382	1,019,985
<u>FUND BALANCES</u>					
Non-spendable	506,150	36,767	491,791	388,484	298,971
Restricted	5,179,656	4,980,910	4,451,426	4,482,259	4,138,723
Assigned	1,824,835	1,619,378	1,525,233	1,130,790	1,700,864
Unassigned	10,001,974	8,488,177	8,670,334	10,316,602	11,792,687
TOTAL FUND BALANCE	17,512,615	15,125,232	15,138,784	16,318,135	17,931,245
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	22,824,129	21,345,905	21,879,155	22,147,516	25,751,395

The Town utilizes the balance sheet elements required by Government Accounting Standards Board (GASB) Statement 54.

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

<u>REVENUES</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Taxes	36,629,919	38,490,317	40,582,907	42,531,410	44,215,165
Licenses, Fees & Permits	372,259	399,359	387,127	438,731	497,091
Intergovernmental	14,393,862	14,268,570	13,869,293	13,810,564	14,612,707
Charges for Service	1,582,963	1,373,629	1,349,207	1,452,524	1,428,249
Fines and Penalties	34,756	39,511	56,197	43,135	42,220
Interest on Investments	19,177	13,687	10,156	37,482	146,700
Other	744,501	731,055	736,595	519,261	575,248
TOTAL REVENUES	53,777,437	55,316,128	56,991,482	58,833,107	61,517,380
<u>EXPENDITURES</u>					
General Government	3,281,811	3,552,992	3,517,191	3,548,096	3,724,978
Public Safety	7,681,120	8,013,000	8,295,800	8,372,964	8,560,448
Public Works	3,389,760	3,690,883	4,110,190	3,558,509	3,693,270
Human Services	154,425	168,723	171,606	176,406	139,921
Education	30,599,422	32,539,288	33,989,089	34,092,968	36,034,705
Recreation & Culture	2,322,958	2,490,538	2,669,911	2,650,179	2,771,480
Debt Service	3,346,403	3,566,428	2,744,750	2,696,785	2,373,601
County Tax	1,183,264	1,249,487	1,333,350	1,360,042	1,410,855
Unclassified	281,424	36,996	8,683	29,082	29,868
TOTAL EXPENDITURES	52,240,587	55,308,335	56,840,570	56,485,031	58,739,126
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers In	956,397	704,265	1,052,000	620,942	514,000
Transfers Out	(3,088,927)	(3,324,441)	(1,189,360)	(1,789,667)	(1,679,144)
Sale of general capital assets	-	225,000	-	-	-
	(2,132,530)	(2,395,176)	(137,360)	(1,168,725)	(1,165,144)
EXCESS OF REVENUES AND OTHER SOURCES					
OVER/(UNDER) EXPENDITURES AND OTHER USES	(595,680)	(2,387,383)	13,552	1,179,351	1,613,110
BEGINNING FUND BALANCE	18,108,295	17,512,615	15,125,232	15,138,784	16,318,135
ENDING FUND BALANCE	17,512,615	15,125,232	15,138,784	16,318,135	17,931,245

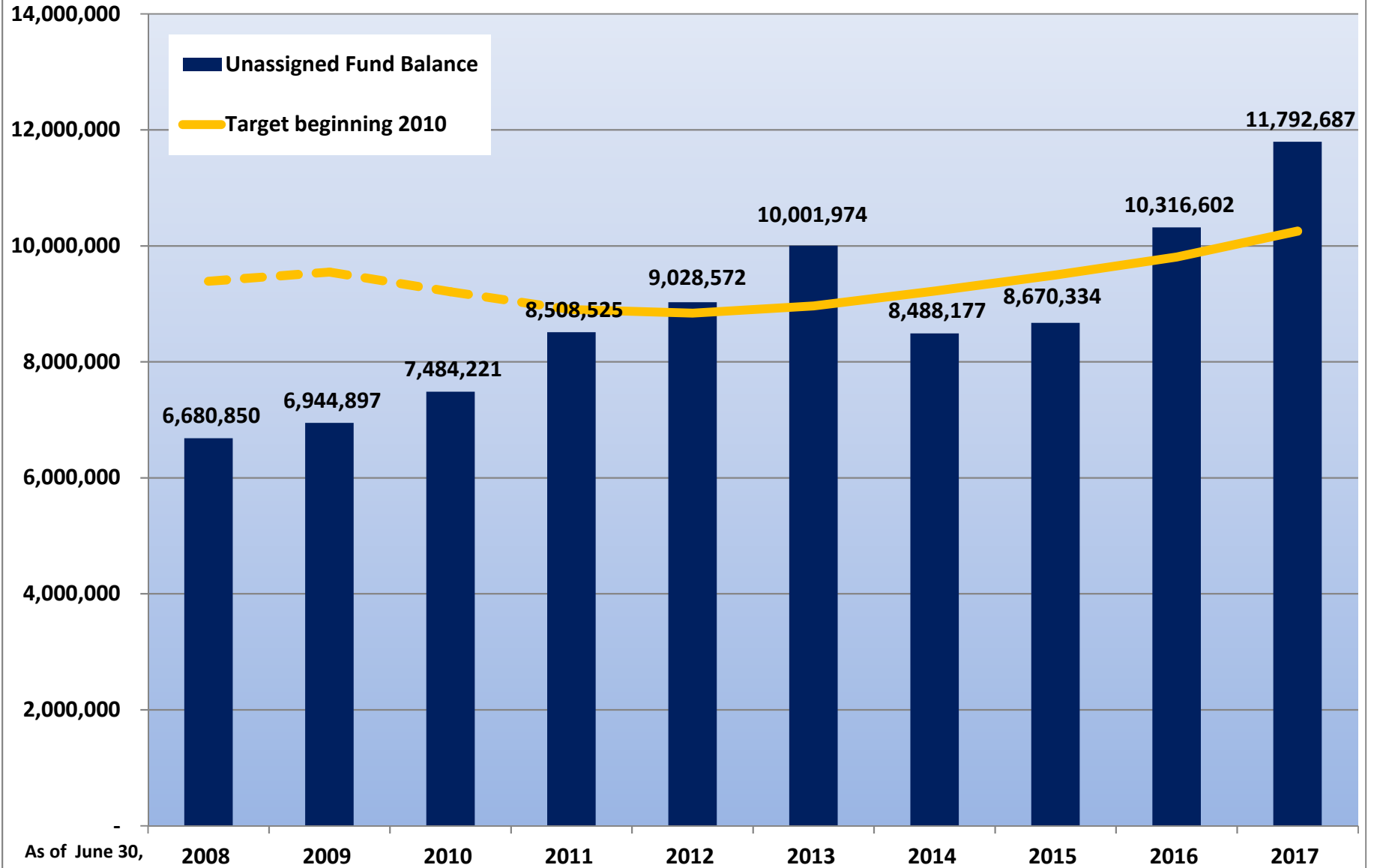
Notes: This statement is produced using generally accepted accounting principals (GAAP Basis). To reconcile the GAAP basis to the basis used for budget purposes (Budget Basis), it is necessary to subtract from the GAAP basis the amount the State of Maine contributes to the Maine Public Employees Retirement 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, 2017, 2016, 2015, 2014 and 2013 are \$2,213,000, \$2,025,000, 2,455,000, 2,403,000, and \$2,445,000, respectively.

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

Fiscal Year Ended	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
General Fund										
Nonspendable										
Long-term loans and advances	\$ 1,953,201	\$ 2,653,201	\$ 2,053,201	\$ 2,685,795	\$ 495,297	\$ 450,580	\$ -	\$ 454,080	\$ 363,264	\$ 272,448
Inventories and prepaids	62,772	16,101	30,054	34,266	23,925	55,570	36,767	37,711	25,220	26,523
Restricted										
Education	5,116,194	7,110,084	7,952,876	7,269,640	6,202,796	4,968,986	4,773,172	4,240,381	4,242,058	3,885,181
Municipal purposes	416,890	326,784	129,721	281,669	370,351	210,670	207,738	211,045	240,201	253,542
Assigned	625,002	608,524	1,626,364	1,014,339	1,987,354	1,824,835	1,619,378	1,525,233	1,130,790	1,700,864
Unassigned	<u>6,680,850</u>	<u>6,944,897</u>	<u>7,484,221</u>	<u>8,508,525</u>	<u>9,028,572</u>	<u>10,001,974</u>	<u>8,488,177</u>	<u>8,670,334</u>	<u>10,316,602</u>	<u>11,792,687</u>
Total General Fund	<u>\$ 14,854,909</u>	<u>\$ 17,659,591</u>	<u>\$ 19,276,437</u>	<u>\$ 19,794,234</u>	<u>\$ 18,108,295</u>	<u>\$ 17,512,615</u>	<u>\$ 15,125,232</u>	<u>\$ 15,138,784</u>	<u>\$ 16,318,135</u>	<u>\$ 17,931,245</u>
General Fund Revenues	\$ 56,335,242	\$ 57,284,003	\$ 55,250,920	\$ 53,398,716	\$ 53,034,602	\$ 53,777,437	\$ 55,316,128	\$ 56,991,482	\$ 58,833,107	\$ 61,517,380
Unrestricted Fund Balance	7,305,852	7,553,421	9,110,585	9,522,864	11,015,926	11,826,809	10,107,555	10,195,567	11,447,392	13,493,551
As a % of Revenues	12.97%	13.19%	16.49%	17.83%	20.77%	21.99%	18.27%	17.89%	19.46%	21.93%
Unassigned Fund Balance	6,680,850	6,944,897	7,484,221	8,508,525	9,028,572	10,001,974	8,488,177	8,670,334	10,316,602	11,792,687
As a % of Revenues	11.86%	12.12%	13.55%	15.93%	17.02%	18.60%	15.34%	15.21%	17.54%	19.17%
Target Unassigned Balance	9,391,085	9,549,243	9,210,328	8,901,566	8,840,868	8,964,699	9,221,199	9,500,480	9,807,479	10,254,947
Amount Above/(Below) Target	(2,710,235)	(2,604,346)	(1,726,107)	(393,041)	187,704	1,037,275	(733,022)	(830,146)	509,123	1,537,740
Previous Target (prior to 2010)	5,351,848	5,441,980	5,248,837	5,072,878	5,038,287	5,108,857	5,255,032	5,414,191	5,589,145	5,844,151

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

Town of Brunswick Unassigned Fund Balance

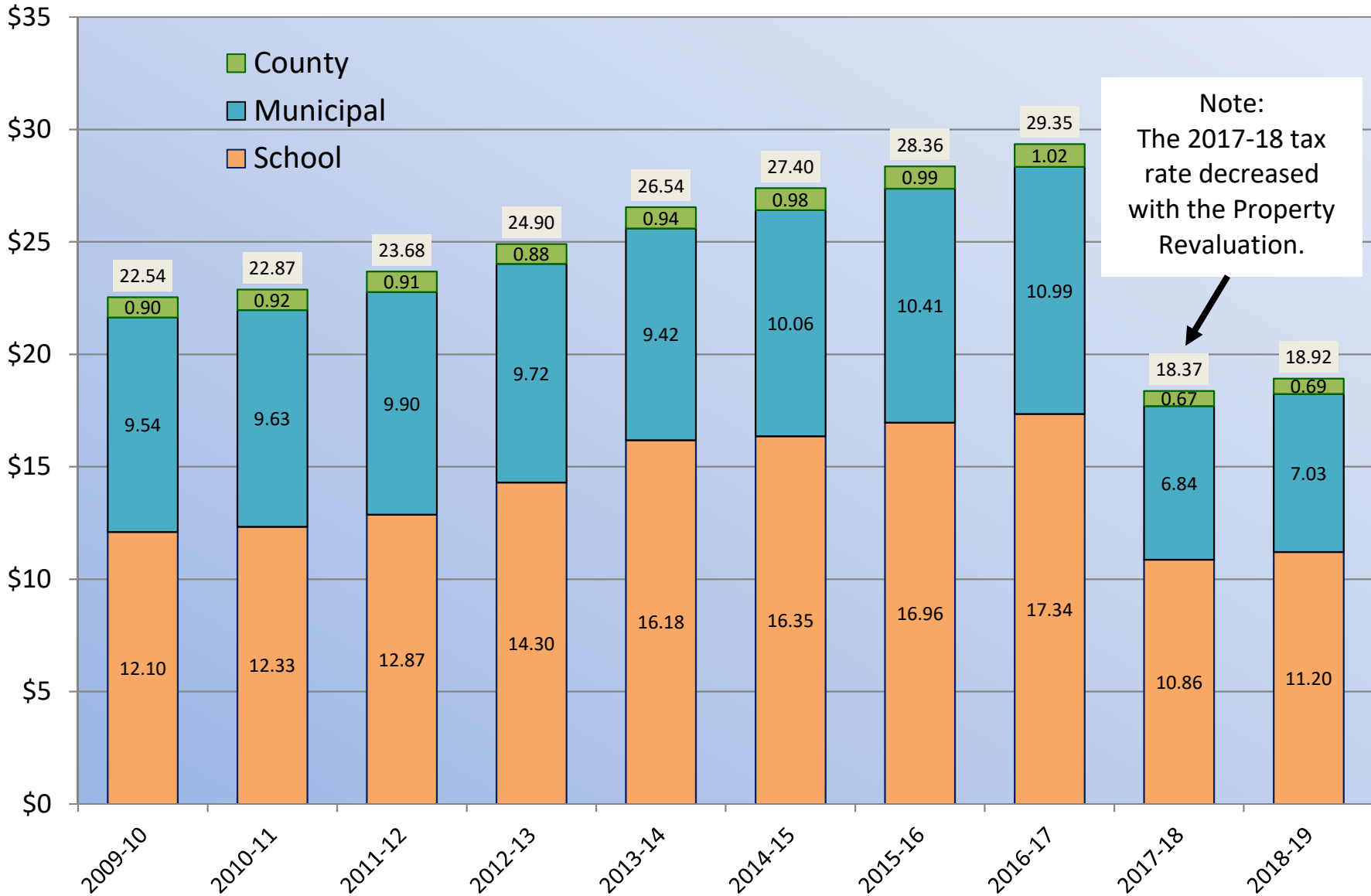


**Town of Brunswick
General Fund Budget Comparisons**

	Fiscal 2009-10	Fiscal 2010-11	Fiscal 2011-12	Fiscal 2012-13	Fiscal 2013-14	Fiscal 2014-15	Fiscal 2015-16	Fiscal 2016-17	Fiscal 2017-18	Fiscal 2018-19
<u>Revenues & Other Sources</u>										
Municipal (1)	7,002,879	6,556,863	6,077,468	7,000,478	8,205,876	7,307,107	7,393,370	7,174,897	7,935,060	8,283,702
School (2)	17,982,420	17,561,970	16,542,861	14,363,666	13,957,519	13,538,831	13,208,190	13,721,765	13,260,447	12,651,579
County	0	0	0	0	0	0	0	0	0	0
	24,985,299	24,118,833	22,620,329	21,364,144	22,163,395	20,845,938	20,601,560	20,896,662	21,195,507	20,935,281
	-1.38%	-3.47%	-6.21%	-5.55%	3.74%	-5.94%	-1.17%	1.43%	1.43%	-1.23%
<u>Expenditures & Other Uses</u>										
Municipal	19,220,104	18,866,939	18,975,178	20,001,238	20,786,269	21,002,606	21,710,589	22,369,571	23,429,716	24,288,847
School	33,471,084	33,319,985	33,301,672	33,491,029	35,570,775	35,763,587	36,525,855	37,695,535	37,878,469	38,132,210
County	1,149,612	1,171,049	1,187,020	1,183,264	1,249,487	1,333,350	1,360,042	1,410,855	1,517,700	1,565,279
	53,840,800	53,357,973	53,463,870	54,675,531	57,606,531	58,099,543	59,596,486	61,475,961	62,825,885	63,986,336
	-0.33%	-0.90%	0.20%	2.27%	5.36%	0.86%	2.58%	3.15%	2.20%	1.85%
<u>Net From Property Taxes</u>										
Municipal	12,217,225	12,310,076	12,897,710	13,000,760	12,580,393	13,695,499	14,317,219	15,194,674	15,494,656	16,005,145
School	15,488,664	15,758,015	16,758,811	19,127,363	21,613,256	22,224,756	23,317,665	23,973,770	24,618,022	25,480,631
County	1,149,612	1,171,049	1,187,020	1,183,264	1,249,487	1,333,350	1,360,042	1,410,855	1,517,700	1,565,279
	28,855,501	29,239,140	30,843,541	33,311,387	35,443,136	37,253,605	38,994,926	40,579,299	41,630,378	43,051,055
	0.60%	1.33%	5.49%	8.00%	6.40%	5.11%	4.67%	4.06%	2.59%	3.41%
<u>Tax Rate Valuation</u>										
	1,280,190,770	1,278,493,030	1,302,514,410	1,337,806,720	1,335,461,050	1,359,620,623	1,374,997,238	1,382,599,632	2,266,215,455	2,275,425,738
Percent Increase	0.60%	-0.13%	1.88%	2.71%	-0.18%	1.81%	1.13%	0.55%	63.91%	0.41%
<u>Tax Rates (per 1,000)</u>										
Municipal	9.54	9.63	9.90	9.72	9.42	10.06	10.41	10.99	6.84	7.03
School	12.10	12.33	12.87	14.30	16.18	16.35	16.96	17.34	10.86	11.20
County	0.90	0.92	0.91	0.88	0.94	0.98	0.99	1.02	0.67	0.69
	22.54	22.87	23.68	24.90	26.54	27.40	28.36	29.35	18.37	18.92
Percent Increase	0.00%	1.46%	3.54%	5.15%	6.59%	3.24%	3.50%	3.49%	-37.41%	2.99%
(1) Includes:										
General Municipal Revenues	4,896,103	5,080,699	4,852,413	5,081,229	5,242,994	5,312,462	5,375,310	5,545,860	5,984,708	6,213,175
Allow for Deferred Taxes	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
Allow for Tax Abatements	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)
Other Adjustments	44,776	(223,348)	(358,445)	(571,751)	180,316	(476,026)	(170,090)	(319,800)	(8,498)	6,677
Use of Fund Balance	275,000	285,000	140,000	1,000,000	1,000,000	1,000,000	825,000	600,000	550,000	500,000
State Rev Sharing & Reserve	1,975,000	1,425,000	1,500,000	1,550,000	1,079,000	1,027,671	1,138,150	1,109,837	1,138,850	1,238,850
Other Sources and C. Unit	87,000	264,512	218,500	216,000	978,566	718,000	500,000	514,000	545,000	600,000
	7,002,879	6,556,863	6,077,468	7,000,478	8,205,876	7,307,107	7,393,370	7,174,897	7,935,060	8,283,702
(2) Includes										
General Education Revenues	16,482,420	14,061,970	13,042,861	10,877,666	11,157,519	10,201,831	10,021,081	11,122,402	10,649,083	10,040,215
Education Balances	1,500,000	3,500,000	3,500,000	3,486,000	2,800,000	3,337,000	3,187,109	2,599,363	2,611,364	2,611,364
	17,982,420	17,561,970	16,542,861	14,363,666	13,957,519	13,538,831	13,208,190	13,721,765	13,260,447	12,651,579

Town of Brunswick Comparative Tax Rates - Ten Years

Mil rate



Note:
The 2017-18 tax rate decreased with the Property Revaluation.

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