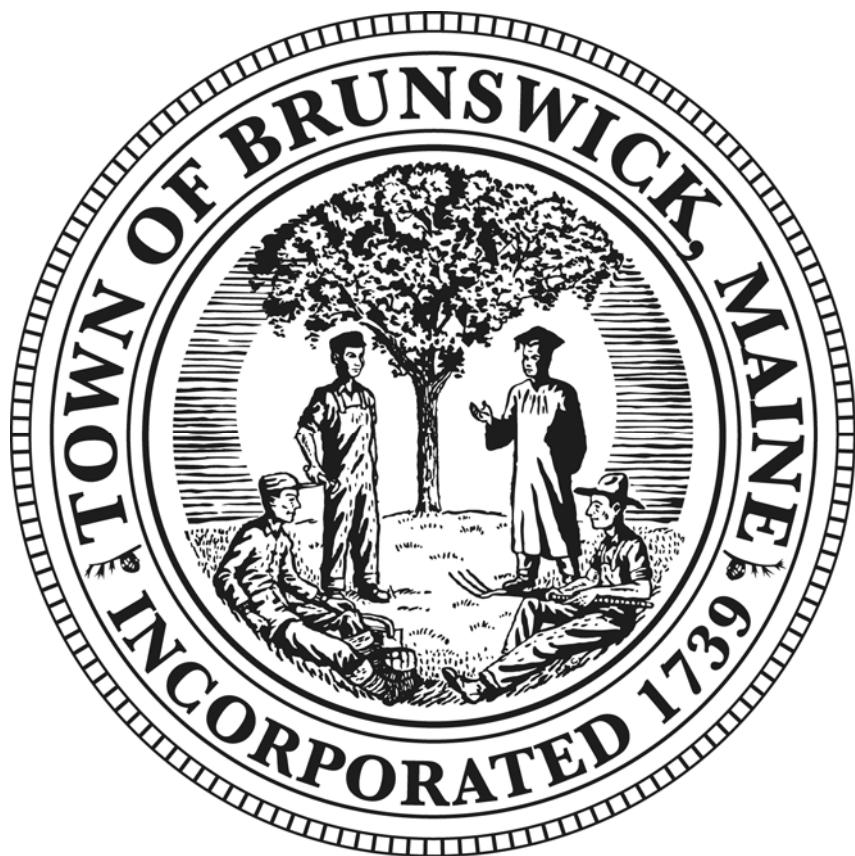


TOWN OF BRUNSWICK, MAINE



MUNICIPAL BUDGET

ADOPTED

**For the Fiscal Year
July 1, 2009 - June 30, 2010**

Town of Brunswick, Maine
Municipal Budget for July 1, 2009 - June 30, 2010
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Town of Brunswick, Maine
Comparative Balance Sheets
For the General Fund
As of June 30,

ASSETS	2004	2005	2006	2007	2008
Cash & Investments	13,769,992	13,949,009	12,747,169	14,377,547	16,978,303
Taxes Receivable	412,281	391,890	463,396	644,772	633,329
Tax Liens & Acquired Property	100,008	94,907	82,573	120,728	201,568
Accounts Receivable	355,476	1,042,381	379,631	393,977	381,313
Due From Other Funds	304,235	659,783	4,191,593	279,474	-
Advances to Other Funds	-	-	99,113	1,612,313	1,953,201
Other	18,914	20,164	34,120	50,509	62,772
TOTAL ASSETS	14,960,906	16,158,134	17,997,595	17,479,320	20,210,486
<u>LIABILITIES</u>					
Accounts Payable	525,234	519,057	529,316	648,132	610,040
Accrued Payroll	1,820,745	1,953,897	2,084,873	2,152,191	2,595,276
Due to Other Funds	892,619	405,720	1,947,284	1,204,282	1,448,889
Deferred Property Taxes	406,108	262,409	283,972	446,963	414,971
Deferred Revenues	77,813	96,780	110,010	120,667	117,652
Other	216,288	190,736	345,107	95,822	168,749
TOTAL LIABILITIES	3,938,807	3,428,599	5,300,562	4,668,057	5,355,577
<u>FUND BALANCES</u>					
Reserved	2,754,269	3,344,869	3,947,433	5,578,176	7,549,057
Unreserved, Designated	1,208,500	958,378	1,241,798	740,790	625,002
Unreserved, Undesignated	7,059,330	8,426,288	7,507,802	6,042,297	6,680,850
TOTAL FUND BALANCE	11,022,099	12,729,535	12,697,033	12,361,263	14,854,909
TOTAL LIABILITIES AND FUND BALANCES	14,960,906	16,158,134	17,997,595	17,029,320	20,210,486

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>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Taxes	27,893,328	29,311,696	29,422,333	29,621,499	30,639,619
Licenses, Fees & Permits	476,640	387,418	359,681	373,905	278,999
Intergovernmental	14,345,612	15,159,964	17,901,691	19,661,735	21,150,020
Charges for Service	2,407,073	2,197,955	2,233,264	2,237,338	2,907,365
Interest on Investments	74,562	237,138	480,219	709,664	613,281
Other	735,883	1,011,512	1,208,010	1,084,613	745,958
TOTAL REVENUES	45,933,098	48,305,683	51,605,198	53,688,754	56,335,242
<u>EXPENDITURES</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
General Government	3,930,650	4,237,581	4,407,809	4,629,489	3,427,968
Public Safety	4,506,785	4,755,303	5,109,720	5,530,307	6,922,947
Public Works	2,364,773	2,541,889	2,652,089	2,823,725	3,388,281
Human Services	186,134	189,035	194,494	169,445	183,258
Education	26,092,558	27,753,926	30,136,810	31,552,067	33,038,976
Recreation & Culture	1,689,657	1,754,869	1,841,299	1,977,777	2,130,802
Debt Service	2,597,284	2,207,688	2,152,170	2,421,855	2,017,363
County Tax	1,014,763	1,007,709	977,266	998,732	1,052,971
Unclassified	368,009	368,198	413,486	448,278	319,038
TOTAL EXPENDITURES	42,750,613	44,816,198	47,885,143	50,551,675	52,481,604
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers In	421,151	503,677	494	187,461	809,056
Transfers Out	(2,490,154)	(2,285,726)	(3,753,051)	(3,660,310)	(2,169,048)
	(2,069,003)	(1,782,049)	(3,752,557)	(3,472,849)	(1,359,992)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES					
	1,113,482	1,707,436	(32,502)	(335,770)	2,493,646
BEGINNING FUND BALANCE	9,908,617	11,022,099	12,729,535	12,697,033	12,361,263
ENDING FUND BALANCE	11,022,099	12,729,535	12,697,033	12,361,263	14,854,909

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 GAPP revenues and GAAP expenditures for the fiscal years ended June 30, 2008, 2007, 2006, 2005, and 2004 are \$3,022,000, \$2,612,000, 2,844,000, \$2,474,000, and \$2,344,000 respectively.

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

Beginning with the fiscal year ended in 2004, certain capital expenditures previously accounted for in the Public Works Department are accounted for in a capital improvements fund. Beginning with the fiscal year ended in 2005, activities related to the operation of the Town's solid waste landfills were recorded in an enterprise fund. They had previously been recorded as expenditures of the Public Works Department.

Town of Brunswick, Maine
Revenue, Expenditure and Tax Comparison

	Adopted 2008-09	Council 2009-10	Council Increase (Decrease)	Council Increase (Decrease)
<u>Revenues & Other Sources</u>				
Municipal (1)	7,243,274	6,958,103	(285,171)	(3.94%)
School (2)	18,090,790	17,982,421	(108,369)	(0.60%)
County	0	0	0	0.00%
	25,334,064	24,940,524	(393,540)	(1.55%)
<u>Expenditures & Other Uses</u>				
Municipal	19,309,424	19,220,104	(89,320)	(0.46%)
School	33,620,870	33,471,084	(149,786)	(0.45%)
County	1,088,467	1,149,612	61,145	5.62%
	54,018,761	53,840,800	(177,961)	(0.33%)
<u>Net From Property Taxes</u>				
Municipal	12,066,150	12,262,001	195,851	1.62%
School	15,530,080	15,488,663	(41,417)	(0.27%)
County	1,088,467	1,149,612	61,145	5.62%
	28,684,697	28,900,276	215,579	0.75%
<u>Tax Rate Valuation</u>	1,272,613,050	1,282,177,300	9,564,250	0.75%
<u>Tax Rates (per 1,000)</u>				
Municipal	9.48	9.56	0.08	0.84%
School	12.20	12.08	(0.12)	(0.98%)
County	0.86	0.90	0.04	4.65%
	22.54	22.54	0.00	0.00%

Property Tax Revenue Calculation

Taxable Valuation (Net of Homestead & BETE)	1,253,577,300	1,261,577,300	8,000,000	0.64%
Tax Rate per (1,000)	22.54	22.54	0.00	0.00%
Property Tax Commitment	28,255,632	28,435,952	180,320	0.64%
Homestead Reimbursement Calculation				
Homestead Exempt Value	33,879,900	34,000,000	120,100	0.35%
Homestead Reimbursement %	50.00%	50.00%	0	0.00%
Homestead Reimbursement	381,826	383,180	1,354	0.35%
BETE Reimbursement				
BETE Value	2,095,800	4,000,000	1,904,200	90.86%
BETT Reimbursement %	100.00%	90.00%	(0)	(10.00%)
BETE Reimbursement	47,239	81,144	33,905	71.77%
Total From Property Taxes	28,684,697	28,900,276	215,579	0.75%

Notes:

(1) Includes:

General Municipal Revenues	5,202,947	4,896,103	(306,844)	(5.90%)
Allowance for Deferred Taxes	(200,000)	(200,000)	0	0.00%
Allowance for Tax Abatements	(75,000)	(75,000)	0	0.00%
Supplemental Taxes	0	0	0	0.00%
Other Adjustments	(162,008)	0	162,008	(100.00%)
Use of Fund Balance	275,000	275,000	0	0.00%
State Revenue Sharing & Balance	2,100,000	1,975,000	(125,000)	(5.95%)
Other Sources	102,335	87,000	(15,335)	(14.99%)
	7,243,274	6,958,103	(285,171)	(3.94%)

(2) Includes:

General Education Revenues	16,530,692	16,482,421	(48,271)	(0.29%)
Education Balances	1,560,098	1,500,000	(60,098)	(3.85%)
	18,090,790	17,982,421	(108,369)	(0.60%)

Town of Brunswick, Maine
Expenditure Budget - Summary

	2007-08 Expended	2008-09 Budget	2008-09 Adjustments	2008-09 Available	2008-09 Est Expended	2009-10 Department	2009-10 Manager	2009-10 Council
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General Government

Administration	483,781	469,569	25,000	494,569	462,602	519,408	502,316	497,316
Human Resources	49,338	51,627	-	51,627	47,080	-	-	-
Finance Department	584,479	648,654	18,597	667,251	621,244	664,679	664,679	664,679
Technology Services	174,005	213,500	-	213,500	210,000	205,100	205,100	197,600
Municipal Officers	79,464	90,865	-	90,865	84,075	109,015	109,015	109,015
Municipal Building	167,570	174,633	7,530	182,163	196,916	176,501	171,450	171,450
Risk Management	476,844	513,500	-	513,500	417,405	466,276	466,276	445,500
Cable TV	105,222	119,271	-	119,271	102,324	118,823	99,318	99,318
Assessing	278,191	293,917	-	293,917	285,630	293,723	289,918	289,918
Codes Enforcement	198,417	203,310	-	203,310	206,179	212,661	213,741	213,741
Town Clerk & Elections	304,587	342,599	-	342,599	330,303	341,374	341,372	341,372
Planning	268,133	241,652	695	242,347	217,838	332,138	327,191	310,101
Natural Resources	76,162	86,615	-	86,615	84,670	-	-	-
Economic Development	181,620	264,550	-	264,550	195,202	261,126	194,280	194,280
	3,427,814	3,714,262	51,822	3,766,084	3,461,468	3,700,823	3,584,656	3,534,290

Public Safety

Fire Department	2,538,517	2,627,885	-	2,627,885	2,579,952	2,706,360	2,612,381	2,610,381
Police Department	3,869,481	3,969,302	-	3,969,302	3,919,061	4,080,889	4,063,037	4,061,417
Streetlights	178,700	185,000	-	185,000	185,000	218,500	218,500	208,500
Traffic Signals	15,533	13,100	-	13,100	21,200	18,600	18,600	18,600
Hydrant Rentals	311,700	312,000	-	312,000	324,945	364,680	364,680	364,680
Emergency Management	9,015	4,000	-	4,000	4,000	4,000	4,000	4,000
	6,922,946	7,111,287	-	7,111,287	7,034,158	7,393,029	7,281,198	7,267,578

Town of Brunswick, Maine
Expenditure Budget - Summary

	2007-08 Expended	2008-09 Budget	2008-09 Adjustments	2008-09 Available	2008-09 Est Expended	2009-10 Department	2009-10 Manager	2009-10 Council
<u>Public Works</u>								
Administration	443,294	442,945	-	442,945	439,366	456,508	457,466	457,466
General Maintenance	698,414	691,021	-	691,021	688,244	719,768	719,797	714,297
Winter Maintenance	911,112	810,602	-	810,602	824,736	835,053	819,476	819,476
Refuse Collection & Disposal	529,307	566,878	-	566,878	540,578	556,588	556,588	556,588
Recycling	230,089	225,071	-	225,071	226,604	231,620	231,620	231,620
Central Garage	576,065	581,235	-	581,235	634,194	635,588	552,166	552,166
	3,388,281	3,317,752	-	3,317,752	3,353,722	3,435,125	3,337,113	3,331,613
<u>Human Services</u>								
General Assistance	180,723	147,828	-	147,828	151,739	144,048	144,273	144,273
Health & Social Services	2,536	2,600	-	2,600	2,599	2,611	2,611	2,611
	183,259	150,428	-	150,428	154,338	146,659	146,884	146,884
<u>Education</u>								
School Department	31,202,339	33,620,870	-	33,620,870	33,420,870	33,676,084	33,676,084	33,471,084
	31,202,339	33,620,870	-	33,620,870	33,420,870	33,676,084	33,676,084	33,471,084
<u>Recreation & Culture</u>								
Recreation Administration	386,607	423,452	780	424,232	425,513	438,413	436,351	434,601
Buildings & Grounds Maintenance	582,049	695,196	-	695,196	674,880	723,400	676,422	676,422
Coffin Pond	59,231	63,138	-	63,138	56,389	62,212	62,213	62,213
Teen Center	5,000	5,000	-	5,000	-	5,000	5,000	5,000
People Plus Center	70,916	70,000	-	70,000	-	70,000	70,000	70,000
Curtis Memorial Library	1,027,000	1,075,269	-	1,075,269	1,075,269	1,082,842	1,082,842	1,082,842
	2,130,802	2,332,055	780	2,332,835	2,232,051	2,381,867	2,332,828	2,331,078

Town of Brunswick, Maine
Expenditure Budget - Summary

	2007-08 Expended	2008-09 Budget	2008-09 Adjustments	2008-09 Available	2008-09 Est Expended	2009-10 Department	2009-10 Manager	2009-10 Council
<u>County Tax</u>	1,052,971	1,088,467	-	1,088,467	1,088,467	1,149,612	1,149,612	1,149,612
	1,052,971	1,088,467		1,088,467	1,088,467	1,149,612	1,149,612	1,149,612
<u>Unclassified</u>								
Promotion & Development	50,843	58,661	(6,000)	52,661	46,661	79,661	119,661	122,161
Assistance to St. Johns School	29,957	16,000	-	16,000	16,000	16,000	16,000	16,000
Cemetery Care	2,750	2,500	-	2,500	2,750	2,500	2,500	2,500
Tax Abatement Interest	131	-	-	-	-	-	-	-
Salary, Wage & Benefits Reserve	31,007	95,000	-	95,000	40,000	200,000	200,000	125,000
Contingency	24	-	-	-	-	-	-	-
Old High School	204,481	229,479	-	229,479	204,154	-	-	-
	319,192	401,640	(6,000)	395,640	309,565	298,161	338,161	265,661
<u>Debt Service</u>								
Principal & Interest Payments	832,000	652,000	-	652,000	652,000	628,000	628,000	628,000
	832,000	652,000		652,000	652,000	628,000	628,000	628,000
Total Expenditures	49,459,604	52,388,761	46,602	52,435,363	51,706,639	52,809,360	52,474,536	52,125,800
<u>Other Uses of Funds</u>								
To Other Funds	2,269,048	1,630,000	368,400	1,998,400	1,630,000	1,840,000	1,840,000	1,715,000
Total Other Uses	2,269,048	1,630,000	368,400	1,998,400	1,630,000	1,840,000	1,840,000	1,715,000
TOTAL EXPENDITURES & OTHER USES	51,728,652	54,018,761	415,002	54,433,763	53,336,639	54,649,360	54,314,536	53,840,800

Town of Brunswick, Maine
Expenditure Budget - Summary

	2007-08 Expended	2008-09 Budget	2008-09 Adjustments	2008-09 Available	2008-09 Est Expended	2009-10 Department	2009-10 Manager	2009-10 Council
TOTAL EXPENDITURES & OTHER USES	51,728,652	54,018,761	415,002	54,433,763	53,336,639	54,649,360	54,314,536	53,840,800
Revenues & Other Sources	24,294,471	23,771,072				23,409,355	23,395,524	23,415,524
Net Before SRS	27,434,181	30,247,689				31,240,005	30,919,012	30,425,276
State Revenue Sharing	2,146,228	2,000,000	-	2,000,000	2,110,000	1,875,000	1,875,000	1,800,000
NET REQUIRED FROM PROPERTY TAXES		28,247,689				29,365,005	29,044,012	28,625,276
Plus Allowances:								
Deferred Property Taxes		200,000				200,000	200,000	200,000
Tax Abatements		75,000				75,000	75,000	75,000
Supplemental Taxes		-				-	-	-
Other		162,008				-	-	-
TOTAL FROM PROPERTY TAXES		28,684,697				29,640,005	29,319,012	28,900,276
TAXABLE VALUATION	1,253,577,300					1,261,577,300	1,261,577,300	1,261,577,300
Plus State Share Homestead	16,939,950					16,842,700	16,842,700	17,000,000
Plus State Share BETE	2,095,800					1,886,220	1,886,220	3,600,000
TAX RATE VALUATION	1,272,613,050					1,280,306,220	1,280,306,220	1,282,177,300
TAX RATE		22.54				23.15 <i>(estimated)</i>	22.90 <i>(estimated)</i>	22.54 <i>(estimated)</i>
						2.71%	1.60%	0.00%

Town of Brunswick, Maine
Expenditure Budget - Summary

2007-08 Expended	2008-09 Budget	2008-09 Adjustments	2008-09 Available	2008-09 Est Expended	2009-10 Department	2009-10 Manager	2009-10 Council
REIMBURSEMENT CALCULATIONS							
Homestead Reimbursement Calculation							
Homestead Exempt Value	33,879,900			33,685,400	33,685,400		34,000,000
Homestead Reimbursement %	50.00%			50.00%	50.00%		50.00%
Homestead Reimbursement	381,826			389,909	385,698		383,180
BETE Reimbursement Calculation							
BETE Exempt Value	2,095,800			2,095,800	2,095,800		4,000,000
BETE Reimbursement %	100.00%			90.00%	90.00%		90.00%
BETE Reimbursement	47,239			43,666	43,194		81,144
Property Tax Commitment	28,255,631			29,206,431	28,890,119		28,435,952

Town of Brunswick, Maine
Revenue Budget

		2007-08	2008-09	2008-09	2008-09	2008-09	2009-10	2009-10	2009-10
		Actual	Budget	Adjustments	Adjusted	Estimated	Department	Manager	Council
<u>Taxes</u>									
111191-41110	Auto Excise Tax	2,551,351	2,500,000	-	2,500,000	2,448,000	2,325,000	2,325,000	2,325,000
111191-41111	Watercraft Excise Tax	25,283	23,000	-	23,000	24,000	23,000	23,000	23,000
111190-41105	Interest on Taxes	78,801	50,000	-	50,000	80,000	65,000	65,000	65,000
111190-41106	Tax Lien Costs	10,117	9,000	-	9,000	12,000	10,000	10,000	10,000
111190-41109	Payments In-Lieu of Taxes	192,467	180,000	-	180,000	175,000	175,000	175,000	175,000
		2,858,019	2,762,000	-	2,762,000	2,739,000	2,598,000	2,598,000	2,598,000
<u>Intergovernmental</u>									
131190-43102	State Tax Exemptions	17,068	15,000	-	15,000	12,500	10,000	10,000	10,000
131132-43103	Highway Grant Fund	244,604	230,000	-	230,000	225,000	202,500	202,500	202,500
131192-43106	Snowmobile Receipts	1,688	1,500	-	1,500	1,966	1,500	1,500	1,500
131142-43104	Gen. Asst. Reimbursement	25,661	24,000	-	24,000	23,000	20,000	20,000	20,000
131192-43105	Emergency Management	-	-	-	-	-	-	-	-
		289,021	270,500	-	270,500	262,466	234,000	234,000	234,000
<u>Administration</u>									
191011-49000	Miscellaneous	565	2,000	-	2,000	100	2,000	2,000	2,000
		565	2,000	-	2,000	100	2,000	2,000	2,000
<u>Finance Department</u>									
141111-44110	Auto Registration Fees	38,722	36,000	-	36,000	37,500	35,000	35,000	35,000
141111-44111	Boat, ATV, Snowmobile Regs.	1,983	2,500	-	2,500	1,800	1,700	1,700	1,700
191111-49000	Miscellaneous	15,485	2,500	-	2,500	3,000	2,500	2,500	2,500
		56,190	41,000	-	41,000	42,300	39,200	39,200	39,200

Town of Brunswick, Maine
Revenue Budget

		2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Adjusted	2008-09 Estimated	2009-10 Department	2009-10 Manager	2009-10 Council
<u>Assessing</u>									
191311-49000	Miscellaneous	56	-	-	-	10	-	-	-
		56	-	-	-	10	-	-	-
<u>Codes Enforcement</u>									
121411-42100	Building Permits	15,647	25,000	-	25,000	20,000	15,000	15,000	15,000
121411-42101	Electrical Permits	21,534	19,000	-	19,000	14,000	14,000	14,000	14,000
121411-42102	Plumbing Permits	13,463	16,000	-	16,000	9,000	10,000	8,500	8,500
121411-42103	Zoning Board Fees	600	375	-	375	300	375	300	300
121411-42105	Mobile Home Permits	770	750	-	750	300	400	300	300
121411-42106	Institutional Permits	23,739	20,000	-	20,000	17,500	18,000	12,000	12,000
121411-42107	Alts/Adds Permits	12,141	13,000	-	13,000	9,000	12,000	12,000	12,000
121411-42108	Comm/Indus Permits	13,687	24,000	-	24,000	9,000	20,000	10,000	10,000
121411-42109	Multiple Dwellings	11,448	10,000	-	10,000	-	3,000	1,000	1,000
121411-42110	Accessory Structures	5,348	5,000	-	5,000	4,000	5,000	3,500	3,500
191411-49000	Miscellaneous	379	500	-	500	600	500	500	500
		118,755	133,625	-	133,625	83,700	98,275	77,100	77,100
<u>Town Clerk</u>									
121611-42200	Hunting & Fishing Licenses	1,832	2,020	-	2,020	1,600	1,600	1,500	1,500
121611-42201	Dog Licenses	2,412	2,212	-	2,212	2,500	2,004	2,200	2,200
121611-42202	Vital Statistics	51,760	38,000	-	38,000	50,000	39,000	46,000	46,000
121611-42203	General Licenses	24,300	22,725	-	22,725	23,155	23,180	23,180	23,180
121611-42204	Victualer Licenses	21,285	19,950	-	19,950	20,625	20,625	20,625	20,625
121611-42205	Shellfish Licenses	15,595	21,740	-	21,740	21,500	20,150	21,000	21,000
121611-42206	Neutered/Spayed Dog License	4,200	3,910	-	3,910	4,200	3,620	3,620	3,620
121611-42207	Passport Fees	13,955	11,125	-	11,125	8,000	8,000	7,600	7,600
121611-42208	Postage Fees	43	-	-	-	-	-	-	-
141611-44131	Advertising Fees	-	-	-	-	-	-	-	-

Town of Brunswick, Maine
Revenue Budget

		2007-08	2008-09	2008-09	2008-09	2008-09	2009-10	2009-10	2009-10
		Actual	Budget	Adjustments	Adjusted	Estimated	Department	Manager	Council
151621-45103	Unlicensed Dogs	10,395	6,700	-	6,700	9,500	7,950	7,950	7,950
121611-42209	Passport Photos	1,476	1,440	-	1,440	1,450	1,152	1,350	1,350
191611-49000	Miscellaneous	1,692	1,800	-	1,800	1,500	1,500	1,500	1,500
		148,945	131,622		131,622	144,030	128,781	136,525	136,525

Planning Department

121911-42300	Planning Fees	22,151	10,000	-	10,000	10,000	10,000	10,000	10,000
191911-49000	Miscellaneous	514	-	-	-	5,000	-	-	-
		22,665	10,000		10,000	15,000	10,000	10,000	10,000

Fire Department

122121-42400	Fire Code Permits	900	1,500	-	1,500	1,600	1,500	1,500	1,500
142121-44155	Ambulance Service Fees	696,341	630,000	-	630,000	700,000	675,000	675,000	675,000
142121-44166	Special Detail, Fire	333	1,000	-	1,000	1,000	1,000	1,000	1,000
152121-45104	Fire False Alarms	4,775	3,400	-	3,400	3,200	3,000	3,000	3,000
192121-49000	Miscellaneous	191	1,000	-	1,000	1,000	500	500	500
		702,541	636,900		636,900	706,800	681,000	681,000	681,000

Police Department

152221-45101	Parking Violations	4,340	7,000	-	7,000	16,000	16,000	16,000	16,000
152221-45102	Leash Law Receipts	1,955	500	-	500	1,000	1,000	1,000	1,000
152221-45100	Ordinance Fines	2,220	1,400	-	1,400	1,000	1,000	1,000	1,000
142221-44161	Witness Fees	9,891	8,600	-	8,600	5,000	4,500	5,000	5,000
142221-44163	School Resource Officer	66,300	68,600	-	68,600	66,304	69,178	69,178	69,178
122221-42500	Concealed Weapons Permits	305	400	-	400	400	400	400	400
152221-45105	False Alarm Fines	2,225	2,700	-	2,700	1,300	2,000	1,500	1,500
152221-45106	Restitution	821	-	-	-	1,020	-	-	-
142221-44165	Special Details	3,754	6,000	-	6,000	5,000	5,000	5,000	5,000

Town of Brunswick, Maine
Revenue Budget

		2007-08	2008-09	2008-09	2008-09	2008-09	2009-10	2009-10	2009-10
		Actual	Budget	Adjustments	Adjusted	Estimated	Department	Manager	Council
142221-44162	Police Reports	4,360	4,100	-	4,100	3,750	4,100	3,700	3,700
192221-49000	Miscellaneous	3,270	-	-	-	24,385	-	-	-
		99,442	99,300		99,300	125,159	103,178	102,778	102,778

Public Works Department

123131-42600	Opening Permits	408	500	-	500	1,000	500	500	500
143131-44174	Labor & Materials	2,226	1,000	-	1,000	400	-	-	-
143431-44175	Solid Waste Recycling	35,273	20,000	-	20,000	24,000	20,000	20,000	20,000
193131-49000	Miscellaneous	14,747	3,500	-	3,500	100	-	-	-
		52,653	25,000		25,000	25,500	20,500	20,500	20,500

General Assistance

194141-49103	General Assistance Recovery	300	1,000	-	1,000	1,000	-	-	-
194141-49000	Human Services Misc	2,537	-	-	-	-	-	-	-
		2,837	1,000		1,000	1,000			

Parks and Recreation

145051-44187	Coffin Pond Admission	16,724	25,000	-	25,000	19,500	25,000	25,000	25,000
195051-49000	Recreation Misc.	112	-	-	-	-	-	-	-
		16,836	25,000		25,000	19,500	25,000	25,000	25,000

Unclassified

191192-49100	CATV Fees	216,012	195,000	-	195,000	224,000	205,000	205,000	205,000
161193-46100	Interest on General Funds	613,281	275,000	-	275,000	175,000	150,000	150,000	150,000
191111-49101	Workers Comp. Reimbursement	5,239	2,000	-	2,000	15,282	2,000	2,000	2,000
191111-49103	Workers Comp. Proceeds	-	-	-	-	500	-	-	-
191111-49105	Postage & Handling	3,499	3,000	-	3,000	3,000	3,000	3,000	3,000

Town of Brunswick, Maine
Revenue Budget

		2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Adjusted	2008-09 Estimated	2009-10 Department	2009-10 Manager	2009-10 Council
141111-44140	Housing Services Fees	590,317	590,000	-	590,000	603,285	610,000	610,000	610,000
191111-49104	P & C Reimbursement	22,772	-	-	-	-	-	-	-
191111-49210	P & C Proceeds	20,771	-	-	-	18,000	-	-	-
		1,471,891	1,065,000	-	1,065,000	1,039,067	970,000	970,000	970,000
	TOTAL MUNICIPAL REVENUE	5,840,416	5,202,947	-	5,202,947	5,203,632	4,909,934	4,896,103	4,896,103
	<u>Education Revenues</u>								
134546-43120	State School Subsidy	14,245,846	14,558,692	-	14,558,692	14,558,692	13,985,285	13,985,285	13,985,285
	State Fiscal Stabilization (ARRA)	-	-	-	-	-	753,426	753,426	753,426
134546-43121	State Adult Education Subsidy		30,000	-	30,000	30,000	30,000	30,000	30,000
134546-43150	Federal School Subsidy	1,446,926	800,000	-	800,000	1,365,000	550,000	550,000	550,000
144545-44100	Tuition, etc.	1,414,409	1,057,000	-	1,057,000	1,057,000	935,000	935,000	935,000
194545-49000	Miscellaneous	406,404	85,000	-	85,000	275,000	283,710	283,710	228,710
	TOTAL EDUCATION REVENUE	17,513,585	16,530,692	-	16,530,692	17,285,692	16,537,421	16,537,421	16,482,421
	TOTAL REVENUES	23,354,001	21,733,639	-	21,733,639	22,489,324	21,447,355	21,433,524	21,378,524
	<u>Other Sources</u>								
191194-49150	Sale of General Assets	8	-	-	-	-	-	-	-
192294-49153	Sale of Vehicles - Police	9,106	29,000	-	29,000	20,000	12,000	12,000	12,000
192194-49151	Sale of Vehicles - Fire	-	-	-	-	500	-	-	-
193194-49154	Sale of Vehicles - Public Works	22,300	-	-	-	100	-	-	-
	From Other Funds	909,056	-	-	-	-	-	-	-
	From BDC - for Eco Dev position	-	73,335	-	73,335	73,335	75,000	75,000	75,000
	TOTAL OTHER SOURCES	940,470	102,335	-	102,335	93,935	87,000	87,000	87,000

Town of Brunswick, Maine
Revenue Budget

		2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Adjusted	2008-09 Estimated	2009-10 Department	2009-10 Manager	2009-10 Council
<u>Use of General Fund Balances</u>									
181100-48000	Undesignated Fund Balance	-	275,000	387,400	662,400	-	275,000	275,000	275,000
181100-48000	Encumbrances	-	-	27,602	27,602	-	-	-	-
181100-48001	State Revenue Sharing Balance	-	100,000	-	100,000	-	100,000	100,000	175,000
184500-48004	Education Balance Forward	-	1,560,098	-	1,560,098	-	1,500,000	1,500,000	1,500,000
	TOTAL USE OF BALANCES	-	1,935,098	415,002	2,350,100	-	1,875,000	1,875,000	1,950,000
	TOTAL REVS. O.S. & BALS.	24,294,471	23,771,072	415,002	24,186,074	22,583,259	23,409,355	23,395,524	23,415,524
<u>State Revenue Sharing</u>									
131192-43101	Revenue Sharing	2,146,228	2,000,000	-	2,000,000	2,110,000	1,875,000	1,875,000	1,800,000
111190-41101	Property Taxes	27,444,496	28,684,697	-	28,684,697	28,684,697	29,640,005	29,319,012	28,900,276
111190-41103	Decrease/(Increase) in Deferred Tax	28,938	(200,000)	-	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
111190-41104	Tax Abatements	(67,218)	(75,000)	-	(75,000)	(50,000)	(75,000)	(75,000)	(75,000)
111190-41102	Supplemental Taxes	891	-	-	-	7,000	-	-	-
111190-41199	Other	374,492	(162,008)	-	(162,008)	-	-	-	-
	Subtotal	27,781,600	28,247,689	-	28,247,689	28,441,697	29,365,005	29,044,012	28,625,276
	TOTAL	54,222,298	54,018,761	415,002	54,433,763	53,134,956	54,649,360	54,314,536	53,840,800

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

2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated 2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council
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ADMINISTRATION - 11000

PERSONNEL SERVICES

51010 Salaries, Full-time	266,644	268,462	-	268,462	263,000	269,644	252,877	252,877
51050 Salaries, Temporary	646	350	-	350	-	-	-	-
51110 Overtime	1,915	1,250	-	1,250	750	-	-	-
	269,206	270,062	-	270,062	263,750	269,644	252,877	252,877

EMPLOYEE BENEFITS

51410 Social Security/FICA	16,723	16,769	-	16,769	15,333	16,718	16,718	16,718
51420 Medicare	4,129	3,922	-	3,922	3,916	3,910	3,910	3,910
51430 Maine PERS	3,674	3,974	-	3,974	3,447	6,431	6,431	6,431
51450 Health Insurance	10,539	17,309	-	17,309	7,123	22,037	22,037	22,037
51455 Health Insurance Buy-back	2,946	2,116	-	2,116	3,000	3,931	3,931	3,931
51490 Deferred Compensation	17,961	19,267	-	19,267	7,663	10,000	10,000	10,000
	55,972	63,357	-	63,357	40,482	63,027	63,027	63,027

CONTRACTUAL SERVICES

52021 Legal Services-Discretionary	42,959	75,000	-	75,000	70,000	75,000	75,000	70,000
52022 Legal Services-Cases	59,175	35,000	-	35,000	35,000	35,000	35,000	35,000
52030 Pro Servs - Medical	-	-	-	-	-	4,500	4,500	4,500
52090 Pro Servs - Other	32,877	4,000	25,000	29,000	35,000	5,500	5,500	5,500
52100 Electricity	-	-	-	-	-	720	720	720
52110 Water	-	-	-	-	-	60	60	60
52120 Sewer	-	-	-	-	-	140	140	140
52260 R & M Equipment	372	300	-	300	100	1,020	1,020	1,020
52320 Office Rental	-	-	-	-	-	12,480	12,480	12,480
52500 Postage	525	1,200	-	1,200	1,000	1,000	1,000	1,000
52510 Telephone	2,491	2,600	-	2,600	2,200	2,520	2,520	2,520
52520 Advertising	1,571	500	-	500	500	6,500	6,500	6,500
52530 Printing	819	1,000	-	1,000	750	1,750	1,750	1,750
52540 Photocopies	1,980	1,800	-	1,800	1,800	1,800	1,800	1,800

	2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated 2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council
<u>ADMINISTRATION - 11000</u>								
(continued)								
52610 Travel	5,060	6,000	-	6,000	5,000	5,000	5,000	5,000
52640 Training	5,675	3,500	-	3,500	3,500	5,000	5,000	5,000
52650 Recruiting	-	-	-	-	-	500	500	500
52660 Personnel Testing	-	-	-	-	-	1,047	1,047	1,047
52661 Background Checks	-	-	-	-	-	1,400	1,400	1,400
52670 Membership & Dues	1,178	1,900	-	1,900	1,900	2,500	2,500	2,500
	154,682	132,800	25,000	157,800	156,750	163,437	163,437	158,437
MATERIALS & SUPPLIES								
53020 Office Supplies	2,310	1,800	-	1,800	1,500	2,000	2,000	2,000
53060 Training Supplies	-	-	-	-	-	500	500	500
53062 Publications	1,612	1,550	-	1,550	120	-	-	-
53110 Heating Fuel	-	-	-	-	-	1,200	875	875
53150 Janitorial Supplies	-	-	-	-	-	100	100	100
	3,921	3,350	-	3,350	1,620	3,800	3,475	3,475
PROGRAMS								
55002 Employee Assistance	-	-	-	-	-	3,000	3,000	3,000
51460 Life Insurance (Retirees)	-	-	-	-	-	7,500	7,500	7,500
51465 Medical/Dep Care	-	-	-	-	-	5,500	5,500	5,500
52330 Rental of Parking Facilities	-	-	-	-	-	3,000	3,000	3,000
55105 Personnel Board	-	-	-	-	-	500	500	500
	-	-	-	-	-	19,500	19,500	19,500
TOTAL	483,781	469,569	25,000	494,569	462,602	519,408	502,316	497,316

2007-08	2008-09	2008-09	2008-09	2008-09	2009-10	2009-10	2009-10
Actual	Budget	Adjustments	Available	Expended	Department	Manager	Council

This account funds general administrative costs of the Town.

Full-time employees:

Town Manager		105,000	105,000
Asst. Town Manager/Personnel Director		85,632	85,632
Administrative Assistant		37,033	37,033
Human Resources Specialist		41,669	41,669
One day calculation		1,043	1,043
Salary vacancy factor		(17,500)	(17,500)
		252,877	252,877

Membership and Dues include:

ICMA/MTCMA	2,500	2,500
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	2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated 2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council
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HUMAN RESOURCES - 11050

CONTRACTUAL SERVICES

52030 Pro Servs - Medical	4,452	2,262	-	2,262	4,500	-	-	-
52090 Professional Servs - Other	28	1,500	-	1,500	500	-	-	-
52100 Electricity	675	600	-	600	700	-	-	-
52110 Water	36	75	-	75	60	-	-	-
52120 Sewer	141	120	-	120	140	-	-	-
52260 R & M Equipment	-	250	-	250	100	-	-	-
52320 Office Rental	11,205	11,800	-	11,800	11,880	-	-	-
52510 Telephone	180	600	-	600	-	-	-	-
52520 Advertising	12,105	6,000	-	6,000	5,000	-	-	-
52530 Printing	-	750	-	750	300	-	-	-
52640 Training	2,256	1,500	-	1,500	1,600	-	-	-
52650 Recruiting	-	500	-	500	100	-	-	-
52660 Personnel Testing	564	1,000	-	1,000	500	-	-	-
52661 Background Checks	1,874	1,400	-	1,400	1,200	-	-	-
52670 Membership & Dues	1,178	1,200	-	1,200	500	-	-	-
	34,694	29,557	-	29,557	27,080	-	-	-

MATERIALS & SUPPLIES

53010 General Supplies	179	-	-	-	-	-	-	-
53020 Office Supplies	232	500	-	500	100	-	-	-
53060 Training Supplies	-	500	-	500	100	-	-	-
53062 Publications	199	470	-	470	200	-	-	-
53110 Heating Fuel	248	1,200	-	1,200	1,750	-	-	-
53150 Janitorial Supplies	-	100	-	100	50	-	-	-
	857	2,770	-	2,770	2,200	-	-	-

	2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated 2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council
<u>HUMAN RESOURCES - 11050</u>								
(continued)								
PROGRAMS								
55002 Employee Assistance	1,860	3,300	-	3,300	2,000	-	-	-
51460 Life Insurance (Retirees)	5,394	7,000	-	7,000	9,000	-	-	-
51465 Medical/Dep Care	3,533	5,500	-	5,500	4,000	-	-	-
52330 Rental of Parking Facilities	3,000	3,000	-	3,000	2,700	-	-	-
55105 Personnel Board	-	500	-	500	100	-	-	-
	13,787	19,300	-	19,300	17,800	-	-	-
TOTAL	49,338	51,627	-	51,627	47,080	-	-	-

Beginning with the 2009 -10 budget all of the activities for Human Resources are being budgeted under Administration - 11000.

	2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated 2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council
<u>FINANCE DEPARTMENT - 11100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	387,211	428,484	-	428,484	409,000	439,157	439,157	439,157
51040 Wages, Part-time	3,201	-	-	-	-	-	-	-
51110 Overtime	6,140	5,577	-	5,577	4,600	6,000	6,000	6,000
	396,552	434,061	-	434,061	413,600	445,157	445,157	445,157
EMPLOYEE BENEFITS								
51410 Social Security/FICA	23,986	28,647	-	28,647	24,436	27,598	27,598	27,598
51420 Medicare	5,645	6,700	-	6,700	5,715	6,454	6,454	6,454
51430 Maine PERS	5,212	6,965	-	6,965	4,831	8,150	8,150	8,150
51450 Health Insurance	55,083	65,196	-	65,196	56,478	75,380	75,380	75,380
51455 Health Insurance Buy-back	6,067	6,914	-	6,914	6,762	6,376	6,376	6,376
51490 Deferred Compensation	2,683	2,999	-	2,999	2,920	9,608	9,608	9,608
	98,676	117,421	-	117,421	101,142	133,566	133,566	133,566
CONTRACTUAL SERVICES								
52015 Banking Services	10,970	15,600	-	15,600	15,500	15,600	15,600	15,600
52090 Pro Servs - Other	8,801	9,089	-	9,089	1,225	880	880	880
52260 R & M Equipment	16,915	16,268	-	16,268	15,000	3,875	3,875	3,875
52360 Equipment Rental	630	540	-	540	540	540	540	540
52500 Postage	18,155	19,275	-	19,275	20,000	21,258	21,258	21,258
52510 Telephone	2,887	3,060	-	3,060	2,850	3,000	3,000	3,000
52520 Advertising	2,082	-	-	-	500	-	-	-
52530 Printing	6,505	7,280	-	7,280	6,000	8,153	8,153	8,153
52540 Photocopies	1,487	1,600	-	1,600	2,000	2,000	2,000	2,000
52610 Travel	410	1,000	-	1,000	800	1,200	1,200	1,200
52640 Training	8,279	8,000	-	8,000	7,500	8,500	8,500	8,500
52670 Membership & Dues	1,350	1,335	-	1,335	1,350	1,705	1,705	1,705
52870 Licenses	-	-	-	-	-	2,723	2,723	2,723
52871 Filing Fees	-	800	-	800	-	800	800	800
52880 Registry of Deeds	4,758	5,400	-	5,400	5,100	5,400	5,400	5,400
52999 Clearing Account	(3,583)	-	-	-	-	-	-	-
	79,645	89,247	-	89,247	78,365	75,634	75,634	75,634

					Estimated			
	2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council

FINANCE DEPARTMENT - 11100

(continued)

MATERIALS & SUPPLIES

53020 Office Supplies	3,352	3,300	-	3,300	3,000	3,300	3,300	3,300
53030 Computer Supplies	4,657	3,125	-	3,125	4,600	5,002	5,002	5,002
53062 Publications	1,598	1,500	-	1,500	1,550	2,020	2,020	2,020
	9,606	7,925	-	7,925	9,150	10,322	10,322	10,322

CAPITAL

56600 Capital Equipment	-	18,597	18,597	18,987	-	-	-	-
	-	18,597	18,597	18,987	-	-	-	-

TOTAL	584,479	648,654	18,597	667,251	621,244	664,679	664,679	664,679
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The Finance Department is responsible for financial reporting, accounting, treasury functions, and tax collection.

Full-time Personnel:	Finance Director	85,632	85,632
	Deputy Director	63,960	63,960
	Accounting Asst. - A/P, A/R	51,927	51,927
	Accounting Asst. - P/R	51,879	51,879
	Accounting Asst.	51,671	51,671
	Office Manager - Tax	50,494	50,494
	Assistant Tax Collector	39,800	39,800
	Accounts Clerk	28,205	28,205
	Accounts Clerk	27,652	27,652
	One day calculation	1,730	1,730
	Salary vacancy factor	(8,585)	(8,585)
	From Enterprise Fund	(5,208)	(5,208)
		439,157	439,157

	2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated 2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council
<u>TECHNOLOGY SERVICES - 11150</u>								
CONTRACTUAL SERVICES								
52070 Computer Services	83,378	100,000	-	100,000	100,000	75,000	75,000	75,000
52090 Professional Services	9,294	10,000	-	10,000	-	15,000	15,000	7,500
52139 Computer Deposal	135	-	-	-	500	500	500	500
52260 R&M Equipment	7,308	5,000	-	5,000	5,000	5,000	5,000	5,000
52510 Telephone	-	-	-	-	500	600	600	600
52516 Internet Services	9,373	12,500	-	12,500	10,000	10,000	10,000	10,000
52870 Licenses	3,895	40,000	-	40,000	45,000	50,000	50,000	50,000
	113,382	167,500	-	167,500	161,000	156,100	156,100	148,600
MATERIALS & SUPPLIES								
53030 Computer Supplies	12,267	8,000	-	8,000	14,000	14,000	14,000	14,000
	12,267	8,000	-	8,000	14,000	14,000	14,000	14,000
CAPITAL								
56600 Capital Equipment	48,355	38,000	-	38,000	35,000	35,000	35,000	35,000
	48,355	38,000	-	38,000	35,000	35,000	35,000	35,000
TOTAL	174,005	213,500	-	213,500	210,000	205,100	205,100	197,600

Capital Outlay - Equipment:

Computers and Equipment

35,000 **35,000** **35,000**

	2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated 2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 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	1,150	1,147	-	1,147	1,195	1,147	1,147	1,147
51420 Medicare	271	268	-	268	280	268	268	268
	1,421	1,415	-	1,415	1,475	1,415	1,415	1,415
CONTRACTUAL SERVICES								
52010 Audit Services	25,725	33,000	-	33,000	28,000	29,000	29,000	29,000
52090 Pro Servs - Other	2,691	2,500	-	2,500	-	-	-	-
52260 R & M Equipment	-	100	-	100	-	-	-	-
52330 Rental of Facilities	-	-	-	-	-	25,000	25,000	25,000
52520 Advertising	4,904	4,750	-	4,750	5,000	5,000	5,000	5,000
52530 Printing	-	2,500	-	2,500	-	-	-	-
52540 Photocopies	3,118	3,600	-	3,600	3,600	3,600	3,600	3,600
52640 Training	175	500	-	500	500	500	500	500
52670 Membership & Dues	20,573	22,000	-	22,000	22,000	23,000	23,000	23,000
	57,186	68,950	-	68,950	59,100	86,100	86,100	86,100
MATERIALS & SUPPLIES								
53010 General Supplies	2,357	2,000	-	2,000	3,000	3,000	3,000	3,000
	2,357	2,000	-	2,000	3,000	3,000	3,000	3,000
PROGRAMS								
55000 Program	-	-	-	-	2,000	-	-	-
	-	-	-	-	2,000	-	-	-
TOTAL	79,464	90,865	-	90,865	84,075	109,015	109,015	109,015

								Estimated		
2007-08		2008-09		2008-09		2008-09		2008-09	2009-10	
Actual		Budget		Adjustments		Available		Expended	Department	Manager

This appropriation provides for salaries and expenses of the Town Council.

Audit services pays for the audit of the basic financial statements.

Professional Services pays for the updates of the codified Town Ordinances.

Advertising pays for newspaper advertising of public hearings, board and committee appointment opportunities and other public notices as mandated by law.

Photocopying includes photocopying agendas, minutes and other materials.

Membership and Dues is for MMA and Service Center Coalition.

	2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated 2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council
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MUNICIPAL BUILDING - 11220

PERSONNEL SERVICES

51010 Salaries, Full-time	34,422	34,231	-	34,231	34,231	35,726	35,795	35,795
51040 Wages, Part-time	14,767	14,221	-	14,221	14,221	15,086	15,145	15,145
51110 Overtime	9,389	9,257	-	9,257	9,257	9,662	9,662	9,662
	58,579	57,709	-	57,709	57,709	60,474	60,602	60,602

EMPLOYEE BENEFITS

51410 Social Security/FICA	3,554	4,233	-	4,233	3,855	3,749	3,749	3,749
51420 Medicare	836	990	-	990	902	877	877	877
51430 Maine PERS	-	-	-	-	-	-	-	-
51450 Health Insurance	11,149	11,972	-	11,972	11,531	11,018	11,018	11,018
51455 Health Insurance Buy Back	67				1,038	983	983	983
51490 Deferred Compensation	2,492	3,015	-	3,015	2,454	2,723	2,723	2,723
	18,098	20,210	-	20,210	19,780	19,350	19,350	19,350

CONTRACTUAL SERVICES

52090 Professional Services	7,103	8,024	-	8,024	8,024	8,024	8,024	8,024
52100 Electricity	28,295	23,000	-	23,000	27,500	28,500	28,500	28,500
52110 Water	677	1,000	-	1,000	800	800	800	800
52120 Sewer	1,436	1,560	-	1,560	1,560	1,500	1,500	1,500
52130 Rubbish disposal	-	-	-	-	1,200	1,248	1,248	1,248
52150 Custodial Services	772	3,000	-	3,000	3,000	2,400	2,400	2,400
52220 R & M Building	23,804	23,500	-	23,500	21,300	22,450	22,450	22,450
52260 R & M Equipment	4,697	3,850	-	3,850	3,850	3,850	3,850	3,850
52510 Telephone	1,244	2,355	-	2,355	2,000	2,055	2,055	2,055
52610 Travel	1,504	1,400	-	1,400	1,175	1,400	1,400	1,400
52640 Training	-	250	-	250	436	250	250	250
	69,531	67,939	-	67,939	70,845	72,477	72,477	72,477

	2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated 2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council
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MUNICIPAL BUILDING - 11220

(continued)

MATERIALS & SUPPLIES

53010 General Supplies	3,977	3,500	-	3,500	3,500	3,500	3,500	3,500
53110 Heating Fuel	10,389	13,275	-	13,275	13,275	13,050	7,871	7,871
53150 Janitorial Supplies	4,530	4,500	-	4,500	4,500	5,000	5,000	5,000
53710 Clothing	1,020	1,200	-	1,200	950	950	950	950
53730 Minor Equip/Hand Tools	1,446	1,200	-	1,200	1,200	1,700	1,700	1,700
	21,362	23,675	-	23,675	23,425	24,200	19,021	19,021

CAPITAL OUTLAY

56200 Capital - Bldg. Improvements	-	5,100	7,530	12,630	12,630	-	-	-
56600 Capital - Equipment	-	-	-	-	12,527	-	-	-
	-	5,100	7,530	12,630	25,157	-	-	-

TOTAL	167,570	174,633	7,530	182,163	196,916	176,501	171,450	171,450
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The Municipal Building account covers general expenses relating to the operation and maintenance of the municipal building and grounds. The building is approximately 15,300 square feet and is maintained by one full-time and one part-time custodian.

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

Salaries Full-time:

	Custodian - 40 hrs./wk.			35,658	35,658
	One day calculation			137	137
				35,795	35,795

Wages Part-time	Custodian - 20 hrs./wk.			15,086	15,086
	One day calculation			59	59
				15,145	15,145

Heating Fuel	4,500 gallons at	1.75		7,871	7,871
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	2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated 2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council
<u>RISK MANAGEMENT - 11230</u>								
PERSONNEL SERVICES								
51510 Unemployment Compensation	14,121	15,000	-	15,000	13,000	15,000	15,000	15,000
51520 Worker's Compensation	258,999	265,000	-	265,000	207,000	230,000	230,000	230,000
	273,120	280,000	-	280,000	220,000	245,000	245,000	245,000
CONTRACTUAL SERVICES								
52410 Comp General Liability	60,348	65,000	-	65,000	55,000	60,000	60,000	60,000
52420 Property Insurance	10,769	15,000	-	15,000	12,100	15,000	15,000	15,000
52421 Electronic Data Process	1,485	2,000	-	2,000	1,600	2,000	2,000	2,000
52423 Boiler & Machinery	2,376	2,500	-	2,500	2,650	2,500	2,500	2,500
52424 Hull	4,505	5,000	-	5,000	4,280	5,000	5,000	5,000
52425 Fine Arts	150	200	-	200	150	200	200	200
52430 Vehicle	60,746	66,000	-	66,000	56,100	63,000	63,000	63,000
52435 Mobile Equip & Inland Marine	25,074	27,000	-	27,000	23,600	27,000	27,000	27,000
52440 Pub Official Liability	16,981	18,500	-	18,500	16,600	18,500	18,500	18,500
52452 Ambulance Malpractice	2,607	3,000	-	3,000	2,600	3,000	3,000	3,000
52454 Police Prof Liability	22,371	25,000	-	25,000	23,525	25,000	25,000	25,000
52475 Crime Coverage	2,064	2,300	-	2,300	2,100	2,300	2,300	2,300
52498 Miscellaneous	905	2,000	-	2,000	2,100	2,000	2,000	2,000
	210,381	233,500	-	233,500	202,405	225,500	225,500	225,500
PROGRAMS								
55000 Program	(6,657)	-	-	-	(5,000)	(4,224)	(4,224)	(25,000)
	(6,657)	-	-	-	(5,000)	(4,224)	(4,224)	(25,000)
TOTAL	476,844	513,500	-	513,500	417,405	466,276	466,276	445,500

2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated			2009-10 Manager	2009-10 Council
				2008-09 Expended	2009-10 Department			

Unemployment Compensation: This account pays for Brunswick's share of unemployment compensation costs. Brunswick has adopted the direct reimbursement option for meeting its responsibility under the law. Unemployment costs are based on the employees earnings.

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

Comprehensive General Liability: This covers general liability exposures.

Property: This covers the Town's property.

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

Boiler & Machinery: Provides coverage to boilers located in a variety of Town buildings.

Hull Policy: This account is for coverage of the Town's watercraft.

Fine Arts: Covers fine art owned by the Town.

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

Contractor's Equipment: Provides coverage generally for large construction equipment.

Public Official Liability: This account is for protection against charges of improper performance of duties.

Ambulance Malpractice: This account covers our personnel performing our ambulance service.

Police Professional Liability: This insures the Police Department and its employees for claims such as for false arrest and excessive force.

Crime Coverage: This insures against improper handling of Town funds by its employees.

	2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated 2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council
<u>EMPLOYEE BENEFITS - 11240</u>								
PERSONNEL SERVICES								
51410 FICA	390,107	425,000	-	425,000	380,614	410,221	406,293	405,724
51420 Medicare	114,423	122,000	-	122,000	111,895	122,310	121,427	121,294
51430 Maine PERS	143,421	170,000	-	170,000	124,346	263,490	265,876	220,876
51450 Health Insurance	1,229,764	1,345,000	-	1,345,000	1,204,002	1,277,751	1,270,692	1,264,587
51455 Health Ins Buy-Back	51,965	65,000	-	65,000	69,494	73,490	79,715	79,715
51460 Life Insurance	5,394	7,000	-	7,000	9,000	7,500	7,500	7,500
51465 Medical/Dep Care	3,533	5,500	-	5,500	4,000	5,500	5,500	5,500
51490 Deferred Compensation	141,572	150,000	-	150,000	125,238	160,056	147,864	147,315
	2,080,179	2,289,500	-	2,289,500	2,028,589	2,320,318	2,304,867	2,252,511
CONTRACTUAL SERVICES								
52330 Rental of Parking Facilities	3,000	3,000	-	3,000	2,700	3,000	3,000	3,000
	3,000	3,000	-	3,000	2,700	3,000	3,000	3,000
<i>Distributed to Departments</i>	(2,083,179)	(2,292,500)	-	(2,292,500)	(2,031,289)	(2,323,318)	(2,307,867)	(2,255,511)
TOTAL								

Beginning with the 2008-2009 fiscal year, most employee benefits are distributed to the various departments where the salaries and wages are budgeted. The total amount distributed is indicated above. See the department budgets .

								Estimated	2009-10	2009-10	2009-10
2007-08	2008-09	2008-09	2008-09	2008-09	2009-10	2009-10	Manager	Council			
Actual	Budget	Adjustments	Available	Expended	Department						

Social Security and Medicare: Brunswick voted to extend Social Security benefits to eligible municipal employees in 1959. Again, in 1963, the Town voted to provide coverage for police officers; full-time firefighters are still not covered. This appropriation is to match the employee contributions. The contribution rate is 7.65%. Costs are split into two accounts to meet federal requirements: 6.2% to Social Security and 1.45% to Medicare.

Maine Public Employees Retirement System: Brunswick joined the Maine Public Employees Retirement System (formerly the Maine State Retirement System) as a participating district on July 1, 1950. The Town's contribution rate is established annually by an actuarial analysis. Employees contribute 6.5%. Effective July 1, 2009 the firefighters and police will be in new plans that provide better retirement benefits. The contribution rate for firefighters will increase to 8%.

Health Insurance: Effective May 15, 1962 the Town began contributing a portion (50%) of the premium of a special group health plan for municipal employees (Blue Cross-Blue Shield). Effective June 15, 1965 major medical coverage was added. The Town's share is 85%. The employees' share is 15%. There are approximately 133 participating employees covered. The Town purchases group health insurance through the Maine Municipal Association Employees Health Trust. The increase in the cost of health insurance fluctuates greatly from year to year. On January 1, 2009 Brunswick's rate increased by 7.08%. However, since January 1, 2009, all but two of the Town's bargaining units have agreed to a new health plan. The new plan reduced premiums by 13.64%.

Health Insurance Buy-Back: The Town provides compensation to those eligible who elect not to participate in the Health Insurance plan. Approximately 29 employees participate in Buy-Back.

Life Insurance: Brunswick adopted the Maine State Group Life Insurance Program in 1956 for the benefit of employees wishing to participate. At present, the Town pays only the cost of insurance for certain retired employees. The municipal 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 State Retirement System.

Rental of Facilities: Funds are used to provide parking spaces for employees at the Municipal Center to free up parking in the Bank Street parking lot.

	2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated 2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council
<u>CABLE TV - 11250</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	49,288	50,786	-	50,786	50,786	53,025	53,220	53,220
51040 Wages, Part-time	6,351	15,000	-	15,000	15,000	15,000	10,000	10,000
51050 Salaries, Temporary	150	-	-	-	-	-	-	-
	55,789	65,786	-	65,786	65,786	68,025	63,220	63,220
EMPLOYEE BENEFITS								
51410 Social Security/FICA	3,536	6,187	-	6,187	3,459	4,218	4,218	4,218
51420 Medicare	832	1,447	-	1,447	809	986	986	986
51430 Maine PERS	-	-	-	-	-	-	-	-
51450 Health Insurance	4,971	5,338	-	5,338	4,716	4,913	4,913	4,913
51490 Deferred Compensation	3,012	5,313	-	5,313	3,042	3,181	3,181	3,181
	12,351	18,285	-	18,285	12,026	13,298	13,298	13,298
CONTRACTUAL SERVICES								
52090 Professional Services	2,593	5,000	-	5,000	5,000	5,000	-	-
52260 R & M Equipment	1,667	4,000	-	4,000	2,500	4,000	2,500	2,500
52510 Telephone	738	900	-	900	900	900	900	900
52610 Travel	481	1,200	-	1,200	900	1,200	1,000	1,000
52640 Training	4,909	7,000	-	7,000	1,219	7,000	1,000	1,000
52670 Membership & Dues	989	1,500	-	1,500	1,000	1,500	1,000	1,000
52870 Licenses	1,405	2,700	-	2,700	1,093	5,000	5,000	5,000
	12,781	22,300	-	22,300	12,612	24,600	11,400	11,400
MATERIALS & SUPPLIES								
53010 General Supplies	1,478	4,000	-	4,000	3,000	4,000	2,500	2,500
53730 Minor Equipment	10,521	8,900	-	8,900	8,900	8,900	8,900	8,900
	11,999	12,900	-	12,900	11,900	12,900	11,400	11,400

					Estimated			
	2007-08	2008-09	2008-09	2008-09	2008-09	2009-10	2009-10	2009-10
	Actual	Budget	Adjustments	Available	Expended	Department	Manager	Council

CABLE TV - 11250

(continued)

CAPITAL OUTLAY

56600 Capital - Equipment

12,302	-	-	-	-	-	-	-	-
12,302	-	-	-	-	-	-	-	-

TOTAL

105,222	119,271	-	119,271	102,324	118,823	99,318	99,318
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Salaries Full-time:

Cable TV Coordinator	53,015	53,015
One day calculation	205	205
	53,220	53,220

	2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated 2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council
<u>ASSESSING - 11300</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	185,295	189,054	-	189,054	189,054	194,692	194,687	194,687
51040 Wages, Part-time	-	-	-	-	-	-	-	-
51110 Overtime	2,523	3,300	-	3,300	2,800	2,747	2,747	2,747
	187,818	192,354	-	192,354	191,854	197,439	197,434	197,434
EMPLOYEE BENEFITS								
51410 Social Security/FICA	11,921	11,926	-	11,926	12,159	12,224	12,224	12,224
51420 Medicare	2,806	2,789	-	2,789	2,844	2,859	2,859	2,859
51430 Maine PERS	-	-	-	-	805	996	996	996
51450 Health Insurance	27,268	29,281	-	29,281	27,248	26,950	26,950	26,950
51455 Health Insurance Buy-back	1,991	2,116	-	2,116	1,987	1,966	1,966	1,966
51490 Deferred Compensation	11,708	12,081	-	12,081	8,653	9,683	9,683	9,683
	55,694	58,193	-	58,193	53,696	54,678	54,678	54,678
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	15,003	10,632	-	10,632	10,600	6,000	5,000	5,000
52260 R & M Equipment	-	200	-	200	-	200	200	200
52500 Postage	3,346	5,140	-	5,140	5,000	6,068	6,068	6,068
52510 Telephone	1,233	1,392	-	1,392	1,600	1,932	1,932	1,932
52530 Printing	367	1,020	-	1,020	1,100	2,295	2,295	2,295
52540 Photocopies	1,209	1,440	-	1,440	1,500	1,600	1,600	1,600
52610 Travel	4,819	4,806	-	4,806	4,800	4,806	4,806	4,806
52640 Training	2,130	4,500	-	4,500	3,000	3,200	3,200	3,200
52670 Membership & Dues	623	600	-	600	630	630	630	630
52870 Licenses	-	5,100	-	5,100	5,100	7,800	5,000	5,000
52880 Registry of Deeds	2,176	3,000	-	3,000	2,300	2,400	2,400	2,400
	30,906	37,830	-	37,830	35,630	36,931	33,131	33,131

					Estimated			
2007-08	2008-09	2008-09	2008-09	2008-09	2008-09	2009-10	2009-10	2009-10
Actual	Budget	Adjustments	Available	Expended	Department	Manager	Council	

ASSESSING - 11300

(continued)

MATERIALS & SUPPLIES

53020 Office Supplies	1,498	2,100	-	2,100	1,700	1,800	1,800	1,800
53030 Computer Supplies	1,627	2,700	-	2,700	2,000	2,075	2,075	2,075
53062 Publications	648	740	-	740	750	800	800	800
	3,773	5,540	-	5,540	4,450	4,675	4,675	4,675
TOTAL	278,191	293,917	-	293,917	285,630	293,723	289,918	289,918

This budget finances the assessing function of municipal government.

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

Personnel include:	Assessor	74,520	74,520
	Asst. Assessor	48,219	48,219
	Admin Secretary	34,476	34,476
	Assess Clerk	34,112	34,112
	Additional straight time	2,621	2,621
	One day calculation	739	739
		194,687	194,687

Professional Services:	Book Binding	600	600
	Digital map update	400	400
	Appraisal consulting	2,000	2,000
	Conversion consulting	2,000	2,000
		5,000	5,000

	2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated 2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council
<u>CODES ENFORCEMENT - 11400</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	135,868	136,012	-	136,012	142,662	146,115	147,195	147,195
51040 Wages, Part-time	584	600	-	600	500	1,100	1,100	1,100
	136,452	136,612	-	136,612	143,162	147,215	148,295	148,295
EMPLOYEE BENEFITS								
51410 Social Security/FICA	8,595	8,501	-	8,501	8,200	9,127	9,127	9,127
51420 Medicare	2,022	1,988	-	1,988	1,918	2,135	2,135	2,135
51430 Maine PERS	498	557	-	557	189	-	-	-
51450 Health Insurance	33,447	35,915	-	35,915	33,638	33,055	33,055	33,055
51490 Deferred Compensation	6,656	6,837	-	6,837	6,822	8,767	8,767	8,767
	51,218	53,798	-	53,798	50,767	53,084	53,084	53,084
CONTRACTUAL SERVICES								
52260 R & M Equipment	-	250	-	250	250	250	250	250
52500 Postage	764	750	-	750	750	750	750	750
52510 Telephone	1,513	1,500	-	1,500	1,700	1,812	1,812	1,812
52520 Advertising	936	500	-	500	500	500	500	500
52530 Printing	451	800	-	800	700	700	700	700
52540 Photocopies	1,027	1,050	-	1,050	1,050	1,050	1,050	1,050
52610 Travel	3,870	5,000	-	5,000	4,500	4,500	4,500	4,500
52640 Training	465	700	-	700	700	700	700	700
52670 Dues & Membership	490	300	-	300	300	300	300	300
	9,515	10,850	-	10,850	10,450	10,562	10,562	10,562
MATERIALS & SUPPLIES								
53020 Office Supplies	921	1,750	-	1,750	1,500	1,500	1,500	1,500
53062 Publications	311	300	-	300	300	300	300	300
	1,232	2,050	-	2,050	1,800	1,800	1,800	1,800
TOTAL	198,417	203,310	-	203,310	206,179	212,661	213,741	213,741

2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated 2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council
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Division staff consists of:

Codes Enforcement Officer	67,007	67,007
Inspections Officer	45,931	45,931
Administrative Secretary	33,664	33,664
One day calculation	593	593
	147,195	147,195

This office enforces most of the local codes including the Zoning Ordinance, Building Code, Electrical Code and Plumbing Code. It also enforces a number of state regulations as well.

					Estimated			
2007-08	2008-09	2008-09	2008-09	2008-09	2008-09	2009-10	2009-10	2009-10
Actual	Budget	Adjustments	Available	Expended	Department	Manager	Council	

TOWN CLERK & ELECTIONS - 11600

PERSONNEL SERVICES

51010 Salaries, Full-time	184,026	189,012	-	189,012	189,012	200,412	200,410	200,410
51040 Wages, Part-time	27,708	37,305	-	37,305	35,000	28,571	28,571	28,571
51110 Overtime	3,465	12,762	-	12,762	12,762	12,688	12,688	12,688
	215,198	239,079	-	239,079	236,774	241,671	241,669	241,669

EMPLOYEE BENEFITS

51410 Social Security/FICA	12,224	14,860	-	14,860	12,876	14,942	14,942	14,942
51420 Medicare	2,877	3,475	-	3,475	3,011	3,494	3,494	3,494
51430 Maine PERS	1,421	1,644	-	1,644	2,261	3,758	3,758	3,758
51450 Health Insurance	27,427	29,281	-	29,281	27,248	26,950	26,950	26,950
51455 Health Insurance Buy-back	3,252	3,457	-	3,457	3,250	3,200	3,200	3,200
51490 Deferred Compensation	6,655	7,112	-	7,112	4,073	5,075	5,075	5,075
	53,857	59,829	-	59,829	52,719	57,419	57,419	57,419

CONTRACTUAL SERVICES

52090 Pro Servs - Other	6,804	7,180	-	7,180	7,180	8,650	8,650	8,650
52260 R & M Equipment	2,397	2,575	-	2,575	2,575	2,540	2,540	2,540
52500 Postage	2,513	6,145	-	6,145	6,145	7,517	7,517	7,517
52510 Telephone	718	840	-	840	800	800	800	800
52520 Advertising	971	1,350	-	1,350	1,100	1,100	1,100	1,100
52530 Printing	9,274	8,860	-	8,860	8,860	7,460	7,460	7,460
52540 Photocopies	3,885	4,012	-	4,012	4,012	4,040	4,040	4,040
52610 Travel	997	906	-	906	850	894	894	894
52640 Training	1,270	4,465	-	4,465	2,500	2,865	2,865	2,865
52670 Membership & Dues	340	410	-	410	410	410	410	410
	29,168	36,743	-	36,743	34,432	36,276	36,276	36,276

	2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated 2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council
<u>TOWN CLERK & ELECTIONS - 11600</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	5,794	5,218	-	5,218	5,218	4,798	4,798	4,798
53030 Computer Supplies	477	1,560	-	1,560	1,000	1,050	1,050	1,050
53062 Publications	93	170	-	170	160	160	160	160
	6,364	6,948	-	6,948	6,378	6,008	6,008	6,008
TOTAL	304,587	342,599	-	342,599	330,303	341,374	341,372	341,372

The Town Clerk is the recording officer of the Town and issues many types of licenses, permits and is supervisor of elections.

The office is staffed:	Town Clerk	77,617	77,617
	Deputy Clerk	42,445	42,445
	Assistant Clerk	36,355	36,355
	Assistant Clerk	36,709	36,709
	Additional Regular Time	6,537	6,537
	One day calculation	747	747
		200,410	200,410
Part-time account funds:	Registrar of Voters	3,174	3,174
	Absentee Ballots	4,807	4,807
	Election Training	3,690	3,690
	Election Day (2)	16,900	16,900
		28,571	28,571
Professional Services covers:	Election Programming	4,000	4,000
	Indexing Project	1,500	1,500
	Book Restoration and Binding	3,150	3,150
		8,650	8,650

					Estimated			
	2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council

PLANNING - 11900

PERSONNEL SERVICES

51010 Salaries, Full-time	206,110	168,541	-	168,541	163,158	234,191	233,644	223,911
51040 Wages, Part-time	2,785	3,135	-	3,135	3,135	6,355	6,355	6,355
	208,895	171,676	-	171,676	166,293	240,546	239,999	230,266

EMPLOYEE BENEFITS

51410 Social Security/FICA	13,299	10,804	-	10,804	9,698	14,883	14,883	14,314
51420 Medicare	3,129	2,527	-	2,527	2,268	3,481	3,481	3,348
51430 Maine PERS	-	-	-	-	-	-	-	-
51450 Health Insurance	20,704	20,680	-	20,680	10,000	15,930	15,930	9,825
51455 Health Insurance Buy-back	1,037	2,116	-	2,116	2,679	6,376	6,376	6,376
51490 Deferred Compensation	7,953	10,819	-	10,819	3,175	14,052	14,052	13,502
	46,122	46,946	-	46,946	27,820	54,722	54,722	47,365

CONTRACTUAL SERVICES

52090 Pro Servs - Other	-	1,000	-	1,000	1,000	6,500	4,000	4,000
52230 R & M Facilities	-	-	-	-	-	1,500	-	-
52260 R & M Equipment	-	350	-	350	350	350	350	350
52500 Postage	858	2,500	-	2,500	2,500	2,500	2,500	2,500
52510 Telephone	1,635	2,230	-	2,230	2,230	3,490	3,490	3,490
52520 Advertising	1,172	3,000	-	3,000	3,000	3,000	3,000	3,000
52530 Printing	712	700	-	700	700	800	800	800
52540 Photocopies	2,704	3,200	-	3,200	3,200	3,200	3,200	3,200
52610 Travel	171	800	-	800	800	2,000	1,800	1,800
52640 Training	590	4,300	-	4,300	4,300	5,000	4,800	4,800
52670 Membership & Dues	1,215	800	695	1,495	1,495	1,200	1,200	1,200
	9,056	18,880	695	19,575	19,575	29,540	25,140	25,140

MATERIALS & SUPPLIES

53010 General Supplies	-	-	-	-	-	400	400	400
53020 Office Supplies	3,747	3,500	-	3,500	3,500	4,500	4,500	4,500
53062 Publications	314	650	-	650	650	650	650	650
	4,061	4,150	-	4,150	4,150	5,550	5,550	5,550

	2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated 2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council
<u>PLANNING - 11900</u>								
(continued)								
PROGRAMS								
55000 Program	-	-	-	-	-	-	-	-
55113 Conservation Commission	-	-	-	-	-	500	500	500
55114 Marine Resources Committee	-	-	-	-	-	1,280	1,280	1,280
	-	-	-	-	-	1,780	1,780	1,780
CAPITAL OUTLAY								
56600 Capital - Equipment	-	-	-	-	-	-	-	-
TOTAL	268,133	241,652	695	242,347	217,838	332,138	327,191	310,101

This budget funds the operation of the Planning Board and the Planning Department.

Salary account:	Director of Planning & Development	77,095	77,095
	Administrative Assistant	35,229	35,229
	Planner	8,929	61,499
	Natural Resources Planner		52,570
	One day calculation		59,908
	Salary vacancy factor		59,908
			913
			913
			(1,000)
			(1,804)
		233,644	223,911
Part-time wages account:	Planning Board Recording Secretary	2,475	2,475
	Village Review Board Recording Secretary	720	720
	Land for Brunswick's Future Board Recording Secretary	720	720
	Conservation Commission Recording Secretary	720	720
	Marine Resources Recording Secretary	720	720
	Intern	1,000	1,000
		6,355	6,355

	2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated 2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council
<u>NATURAL RESOURCES - 11940</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	55,659	57,561	-	57,561	57,561	-	-	-
51040 Wages, Part-time	1,500	-	-	-	-	-	-	-
	57,159	57,561	-	57,561	57,561	-	-	-
EMPLOYEE BENEFITS								
51410 Social Security/FICA	3,616	3,370	-	3,370	3,726	-	-	-
51420 Medicare	851	788	-	788	872	-	-	-
51430 Maine PERS	-	-	-	-	-	-	-	-
51450 Health Insurance	4,971	5,338	-	5,338	4,716	-	-	-
51490 Deferred Compensation	3,405	3,438	-	3,438	3,444	-	-	-
	12,843	12,934	-	12,934	12,758	-	-	-
CONTRACTUAL SERVICES								
52090 Professional Services	1,795	5,500	-	5,500	5,500	-	-	-
52230 R & M Facilities	-	1,500	-	1,500	1,500	-	-	-
52510 Telephone	858	1,600	-	1,600	1,051	-	-	-
52610 Travel	1,034	1,200	-	1,200	1,000	-	-	-
52640 Training	528	1,000	-	1,000	1,000	-	-	-
52670 Membership & Dues	-	200	-	200	200	-	-	-
	4,215	11,000	-	11,000	10,251	-	-	-
MATERIALS & SUPPLIES								
53010 General Supplies	520	400	-	400	400	-	-	-
53020 Office Supplies	884	2,000	-	2,000	2,000	-	-	-
	1,404	2,400	-	2,400	2,400	-	-	-

	2007-08	2008-09	2008-09	2008-09	Estimated	2009-10	2009-10	2009-10
	Actual	Budget	Adjustments	Available	Expended	Department	Manager	Council

NATURAL RESOURCES - 11940

(continued)

PROGRAMS

55113 Conservation Commission	540	720	-	720	700	-	-	-
55114 Marine Resources Committee	-	2,000	-	2,000	1,000	-	-	-
	540	2,720	-	2,720	1,700	-	-	-
TOTAL	76,162	86,615	-	86,615	84,670	-	-	-

Beginning with the 2009-10 budget all of the activities for Natural Resources are being budgeted under Planning - 11900.

	2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated 2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council
<u>ECONOMIC DEVELOPMENT - 11950</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	115,905	169,842	-	169,842	133,851	179,124	132,407	132,407
51040 Wages, Part-Time	-	2,000	-	2,000	-	-	-	-
	115,905	171,842	-	171,842	133,851	179,124	132,407	132,407
EMPLOYEE BENEFITS								
51410 Social Security/FICA	7,370	10,654	-	10,654	8,445	11,106	8,210	8,210
51420 Medicare	1,734	2,492	-	2,492	1,975	2,597	1,920	1,920
51430 Maine PERS	22,298	-	-	-	-	-	-	-
51450 Health Insurance	-	35,953	-	35,953	19,619	26,950	4,912	4,912
51455 Health Insurance Buy-back	-	-	-	-	350	-	4,410	4,410
51490 Deferred Compensation	7,091	10,587	-	10,587	7,507	10,747	7,944	7,944
	38,493	59,686	-	59,686	37,896	51,400	27,396	27,396
CONTRACTUAL SERVICES								
52090 Professional Services	2,150	2,000	-	2,000	1,500	2,000	2,000	2,000
52100 Electricity	414	320	-	320	450	320	320	320
52110 Water	28	72	-	72	70	72	72	72
52120 Sewer	84	80	-	80	135	80	80	80
52330 Rental of Facilities	11,989	11,400	-	11,400	11,400	12,480	12,480	12,480
52500 Postage	140	300	-	300	100	300	300	300
52510 Telephone	2,153	1,900	-	1,900	1,800	1,000	1,000	1,000
52525 Promotion	776	2,000	-	2,000	1,000	2,000	5,000	5,000
52530 Printing	78	500	-	500	200	500	500	500
52610 Travel	2,220	4,600	-	4,600	1,200	3,000	5,000	5,000
52640 Training	1,769	6,000	-	6,000	1,000	4,000	4,000	4,000
52670 Membership & Dues	725	750	-	750	1,100	750	750	750
	22,526	29,922	-	29,922	19,955	26,502	31,502	31,502

	2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated 2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council
<u>ECONOMIC DEVELOPMENT - 11950</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	3,883	1,300	-	1,300	600	1,300	1,300	1,300
53030 Computer Supplies	365	800	-	800	400	800	800	800
53110 Fuel	448	1,000		1,000	2,500	2,000	875	875
	4,696	3,100	-	3,100	3,500	4,100	2,975	2,975
TOTAL	181,620	264,550	-	264,550	195,202	261,126	194,280	194,280
Salaries Full-time								
	Economic Development Director						78,370	78,370
	Economic Development Specialist						-	-
	Business Development Specialist *						53,530	53,530
	One day calculation						507	507
							132,407	132,407
* Salary and Benefits funded by Brunswick Development Corporation								
TOTAL GEN. GOVT.	3,427,814	3,714,262	51,822	3,766,084	3,461,468	3,700,823	3,584,656	3,534,290

	2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated 2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council
<u>FIRE DEPARTMENT - 12100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	1,457,174	1,504,807	-	1,504,807	1,503,500	1,536,267	1,574,515	1,572,515
51040 Wages, Part-time	2,847	2,000	-	2,000	3,500	4,000	4,000	4,000
51070 Call Personnel	24,955	20,000	-	20,000	18,800	20,000	20,000	20,000
51110 Overtime	167,991	160,000	-	160,000	164,000	160,000	125,000	125,000
51130 Call Back	68,614	55,000	-	55,000	62,000	60,000	45,000	45,000
51210 Sick Leave	-	-	-	-	-	11,025	11,025	11,025
51220 Holiday	58,209	59,000	-	59,000	58,700	61,000	61,000	61,000
51230 Vacation	-	-	-	-	-	2,500	2,500	2,500
51240 Compensatory Leave	-	-	-	-	-	-	-	-
51320 Training	57,847	87,000	-	87,000	49,500	62,800	15,000	15,000
	1,837,637	1,887,807	-	1,887,807	1,860,000	1,917,592	1,858,040	1,856,040
EMPLOYEE BENEFITS								
51410 Social Security/FICA	4,786	4,999	-	4,999	4,450	4,785	4,785	4,785
51420 Medicare	23,487	28,996	-	28,996	23,555	27,480	27,480	27,480
51430 Maine PERS	56,032	66,713	-	66,713	54,571	103,625	103,625	103,625
51450 Health Insurance	270,968	287,579	-	287,579	267,177	259,770	271,770	271,770
51455 Health Insurance Buy-back	17,548	22,111	-	22,111	24,966	26,010	26,010	26,010
51490 Deferred Compensation	140	-	-	-	1,495	2,505	2,505	2,505
	372,962	410,398	-	410,398	376,214	424,175	436,175	436,175
CONTRACTUAL SERVICES								
52030 Pro Servs - Medical	5,930	7,000	-	7,000	6,800	7,000	7,000	7,000
52090 Professional Services	840	1,000	-	1,000	750	1,000	1,000	1,000
52100 Electricity	23,147	26,125	-	26,125	25,800	25,800	25,800	25,800
52110 Water	1,578	1,500	-	1,500	1,500	1,850	1,850	1,850
52120 Sewer	1,256	1,600	-	1,600	1,300	1,300	1,300	1,300
52130 Rubbish Removal	-	1,200	-	1,200	1,200	1,250	1,250	1,250
52220 R & M Building	17,856	12,900	-	12,900	12,900	22,200	18,000	18,000
52240 R & M Vehicles	45,453	32,250	-	32,250	54,000	30,000	30,000	30,000
52260 R & M Equipment	14,208	17,325	-	17,325	17,325	20,500	20,500	20,500
52264 R & M Radios	3,622	4,650	-	4,650	4,500	6,500	6,500	6,500

	2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated 2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council
<u>FIRE DEPARTMENT - 12100</u>								
(continued)								
52330 Rental of Facilities	-	-	-	-	-	-	-	-
52360 Rental of Equipment	-	200	-	200	100	200	200	200
52500 Postage	582	600	-	600	600	500	500	500
52510 Telephone	8,198	8,280	-	8,280	8,550	8,400	8,400	8,400
52520 Advertising	-	-	-	-	-	-	-	-
52540 Photocopies	83	150	-	150	1,400	1,500	1,500	1,500
52610 Travel	5,182	6,000	-	6,000	1,000	5,500	500	500
52640 Training	25,999	29,500	-	29,500	28,000	28,000	28,000	28,000
52670 Membership & Dues	5,619	6,450	-	6,450	6,400	6,580	6,580	6,580
	159,550	156,730	-	156,730	172,125	168,080	158,880	158,880
MATERIALS & SUPPLIES								
53010 General Supplies	1,978	4,500	-	4,500	4,500	4,500	4,500	4,500
53020 Office Supplies	1,584	2,000	-	2,000	2,000	2,500	2,500	2,500
53030 Computer Supplies	5,186	7,000	-	7,000	7,000	8,000	8,000	8,000
53050 Medical Supplies	18,278	17,000	-	17,000	17,000	17,000	17,000	17,000
53110 Heating Fuel	15,065	15,150	-	15,150	14,500	15,000	9,047	9,047
53120 Propane	-	-	-	-	-	413	413	413
53125 Natural Gas	9,348	14,900	-	14,900	11,000	12,000	12,040	12,040
53131 Infection Control Supplies	5,959	5,000	-	5,000	5,000	5,000	5,000	5,000
53150 Janitorial Supplies	2,815	3,000	-	3,000	3,500	4,000	4,000	4,000
53210 Diesel Fuel	21,800	25,200	-	25,200	26,800	25,600	16,976	16,976
53220 Gasoline	8,403	8,000	-	8,000	6,850	6,000	6,810	6,810
53230 Oil & Lubricants	172	200	-	200	200	200	200	200
53240 Tires & Tubes	2,582	3,500	-	3,500	4,700	3,500	3,500	3,500
53710 Wearing Apparel	20,244	31,500	-	31,500	31,500	29,500	29,500	29,500
53730 Minor Equip & Hand Tools	13,621	13,500	-	13,500	13,500	16,000	13,500	13,500
	127,034	150,450	-	150,450	148,050	149,213	132,986	132,986
PROGRAMS								
55210 Fire Prevention	4,815	4,500	-	4,500	4,500	4,500	4,500	4,500
	4,815	4,500	-	4,500	4,500	4,500	4,500	4,500

	2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated 2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council
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FIRE DEPARTMENT - 12100

(continued)

CAPITAL OUTLAY

56200 Capital - Building	29,800	-	-	-	-	8,000	8,000	8,000
56400 Capital - Vehicles	-	6,000	-	6,000	6,238	-	-	-
56600 Capital - Equipment	6,720	12,000	-	12,000	12,825	34,800	13,800	13,800
	36,520	18,000	-	18,000	19,063	42,800	21,800	21,800
TOTAL	2,538,517	2,627,885	-	2,627,885	2,579,952	2,706,360	2,612,381	2,610,381

The full-time staffing of the Fire Department:	Chief	1	(1)	83,097	83,097
	Deputy Chief	1	(2)	62,848	62,848
	Deputy Chief	1		47,258	47,258
	Captains	4		192,221	192,221
	Lieutenants	4		181,083	181,083
	Firefighters	24		955,568	955,568
	Admin Assist	1		43,193	43,193
	Clerk	2		7,700	7,700
	One day calculation			4,547	4,547
	Salary vacancy factor			(3,000)	(5,000)
				1,574,515	1,572,515

(1) Additional Compensation is provided as Emergency Management Agency Director.

(2) Additional Compensation is provided as Health Officer.

	2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated 2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council
Heating Oil		5,172	gallons at	1.75			9,047	9,047
Propane		150	gallons at	2.75			413	413
Natural Gas		8,600	therms at	1.40			12,040	12,040
Diesel		8,000	gallons at	2.12			16,976	16,976
Gasoline		3,000	gallons at	2.27			6,810	6,810
Capital - Building:		Overhead doors at Central Station					8,000	8,000
Capital - Equipment:		MSA RIT Pack upgrade Rescue Struts Mobile VHF Radio Repeaters (2)					3,000	3,000
							5,800	5,800
							5,000	5,000
							13,800	13,800

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

	2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated 2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council
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POLICE DEPARTMENT - 12200

PERSONNEL SERVICES

51010 Salaries, Full-time	2,221,708	2,276,617	-	2,276,617	2,260,000	2,340,245	2,347,245	2,347,245
51040 Wages, Part-time	33,593	47,680	-	47,680	47,680	57,600	57,600	57,600
51110 Overtime	126,290	99,000	-	99,000	99,000	99,000	99,000	99,000
51125 Court Time	29,828	24,000	-	24,000	17,000	17,000	17,000	17,000
51210 Sick	21,651	39,422	-	39,422	48,168	40,464	40,464	40,464
51220 Holiday	49,606	48,000	-	48,000	48,000	48,000	48,000	48,000
51230 Vacation	26,023	45,125	-	45,125	56,442	47,510	47,510	47,510
51240 Comp Time	59,833	54,724	-	54,724	63,521	54,557	54,557	54,557
51310 Education Incentive Pay	-	-	-	-	-	-	-	-
51320 Training	41,420	34,600	-	34,600	20,000	34,600	34,600	34,600
	2,609,950	2,669,168	-	2,669,168	2,659,811	2,738,976	2,745,976	2,745,976

EMPLOYEE BENEFITS

51410 Social Security/FICA	160,351	168,588	-	168,588	158,894	170,478	170,478	170,478
51420 Medicare	37,737	39,428	-	39,428	37,161	39,870	39,870	39,870
51430 Maine PERS	60,583	83,273	-	83,273	45,026	123,239	123,239	123,239
51450 Health Insurance	414,871	404,809	-	404,809	418,892	421,565	421,565	421,565
51455 Health Insurance Buy-back	11,895	15,196	-	15,196	15,161	15,196	15,196	15,196
51490 Deferred Compensation	34,812	39,248	-	39,248	39,615	39,611	39,611	39,611
	720,249	750,542	-	750,542	714,749	809,959	809,959	809,959

CONTRACTUAL SERVICES

52030 Pro Servs - Medical	829	2,790	-	2,790	1,000	2,790	2,000	2,000
52040 Pro Servs - Personnel	5,500	4,590	-	4,590	2,000	4,590	3,500	3,500
52090 Pro Servs - Other	25,469	27,118	-	27,118	27,118	27,118	27,118	27,118
52240 R & M Vehicles	49,099	45,000	-	45,000	51,750	45,000	45,000	45,000
52260 R & M Equipment	23,535	30,404	-	30,404	30,404	31,444	30,000	30,000
52264 R & M Radio	4,269	6,000	-	6,000	3,800	6,000	5,000	5,000
52330 Rental of Facilities	2,100	2,100	-	2,100	2,100	2,100	2,100	2,100
52500 Postage	1,424	2,500	-	2,500	2,500	2,500	2,000	2,000
52510 Telephone	21,203	27,256	-	27,256	20,000	21,296	21,296	21,296
52512 Teletype	1,020	2,160	-	2,160	2,160	2,160	2,160	2,160

	2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated 2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council
<u>POLICE DEPARTMENT - 12200</u>								
(continued)								
52520 Advertising	-	-	-	-	170	-	-	-
52530 Printing	7,499	4,000	-	4,000	2,000	4,000	3,000	3,000
52540 Photocopies	3,563	5,000	-	5,000	5,000	5,000	5,000	5,000
52610 Travel	6,769	5,000	-	5,000	6,400	6,500	6,000	6,000
52640 Training	73,541	48,620	-	48,620	72,004	48,620	48,620	47,000
52670 Membership & Dues	1,431	1,955	-	1,955	2,315	1,915	1,915	1,915
52998 Emergencies	741	350	-	350	350	350	350	350
	227,993	214,843	-	214,843	231,071	211,383	205,059	203,439
MATERIALS & SUPPLIES								
53020 Office Supplies	10,549	12,000	-	12,000	14,710	12,000	12,000	12,000
53060 Training Materials	16,339	21,933	-	21,933	22,500	22,243	17,500	17,500
53062 Publications	111	239	-	239	200	240	240	240
53220 Gasoline	88,796	98,325	-	98,325	82,500	69,000	78,315	78,315
53230 Oil & Lubricants	3,620	3,300	-	3,300	3,300	3,500	3,500	3,500
53240 Tires	8,876	13,775	-	13,775	5,600	13,775	13,775	13,775
53710 Wearing Apparel	44,885	51,000	-	51,000	55,117	53,405	53,405	53,405
53730 Minor Equip & Hand Tools	6,364	7,800	-	7,800	9,576	9,808	9,808	9,808
	179,540	208,372	-	208,372	193,503	183,971	188,543	188,543
CAPITAL OUTLAY								
56200 Capital Building	29,847	-	-	-	-	-	-	-
56400 Capital - Vehicles	90,501	119,927	-	119,927	119,927	120,500	101,500	101,500
56600 Capital - Equipment	11,400	6,450	-	6,450	-	16,100	12,000	12,000
	131,748	126,377	-	126,377	119,927	136,600	113,500	113,500
TOTAL	3,869,481	3,969,302	-	3,969,302	3,919,061	4,080,889	4,063,037	4,061,417

					Estimated			
	2007-08	2008-09	2008-09	2008-09	2008-09	2009-10	2009-10	2009-10
	Actual	Budget	Adjustments	Available	Expended	Department	Manager	Council

The Police budget is based upon full-time staffing as follows:

Chief	1	85,644	Patrol Officers	19	712,376
Commander/Support & Patrol	2	141,284	Community Policing Officer	1	40,664
Lieutenant/Lt. Support Services	4	201,594	Animal Control Officer	1	34,242
Detective Sergeant	1	47,892	Communications Supervisor	1	39,260
Sergeants	3	132,990	Communications Officers	8	283,848
Detective	1	40,716	Executive Secretary	1	41,132
Detective	1	40,664	Bookkeeper / Records Clerk	2	68,406
School Resource Officers	2	81,432	Traffic Safety/Parking	2	65,222
Marine Resource Warden	1	44,824		51	2,102,190
			Educational Incentive		124,596
			Longevity Pay		81,934
			Physical Fitness Standards		15,000
			BPBA Stipends		16,525
			Additional one day calculation		12,000
			Salary vacancy factor		(5,000)
					2,347,245

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

The part-time staff is:	School Crossing Guards	7	29,760	29,760
	Marine Resource Officer	1	27,840	27,840
			57,600	57,600
Capital Vehicles:	4 Vehicles		92,000	92,000
	Retrofit Vehicles		9,500	9,500
			101,500	101,500
Capital Equipment:	Lobby camera		5,500	5,500
	Server		6,500	6,500
			12,000	12,000
Gasoline	34,500 gallons at	2.27	78,315	78,315

	2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated 2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council
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STREET LIGHTS - 12310

52100 Electricity	175,341	183,000	-	183,000	183,000	215,000	215,000	205,000
52260 R & M Equipment (Lights)	3,359	2,000	-	2,000	2,000	3,500	3,500	3,500
TOTAL	178,700	185,000	-	185,000	185,000	218,500	218,500	208,500

This account provides funds for the electricity and repair of all street lights for which the Town is responsible. Funding has been added in anticipation of additional lighting at Maine Street Station.

TRAFFIC SIGNALS - 12320

52100 Electricity	5,731	5,100	-	5,100	6,200	6,600	6,600	6,600
52260 R & M Equipment (Signals)	9,802	8,000	-	8,000	15,000	12,000	12,000	12,000
TOTAL	15,533	13,100	-	13,100	21,200	18,600	18,600	18,600

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

HYDRANT RENTAL - 12330

52360 Equipment Rental	311,700	312,000	-	312,000	324,945	364,680	364,680	364,680
TOTAL	311,700	312,000	-	312,000	324,945	364,680	364,680	364,680

Brunswick is responsible for 473 hydrants providing community fire protection. The Town pays Bath Water District for 13 hydrants and the Brunswick-

	2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated 2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council
<u>EMERGENCY MANAGEMENT - 12340</u>								
55000 Program	9,015	4,000	-	4,000	4,000	4,000	4,000	4,000
TOTAL	9,015	4,000	-	4,000	4,000	4,000	4,000	4,000

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 and receives additional compensation for those services from this account. The Director plans and organizes the Town's emergency services in the event of floods, severe winter storms, etc.

TOTAL PUBLIC SAFETY	6,922,946	7,111,287	-	7,111,287	7,034,158	7,393,029	7,281,198	7,267,578
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	2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated 2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council
<u>PUB. WORKS ADMIN. - 13100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	335,469	337,044	-	337,044	339,610	346,060	347,018	347,018
51110 Overtime	155	116	-	116	110	116	116	116
	335,624	337,160	-	337,160	339,720	346,176	347,134	347,134
EMPLOYEE BENEFITS								
51410 Social Security/FICA	20,977	20,904	-	20,904	21,685	21,507	21,507	21,507
51420 Medicare	4,936	4,889	-	4,889	5,071	5,030	5,030	5,030
51430 Maine PERS	1,782	2,068	-	2,068	1,505	2,407	2,407	2,407
51450 Health Insurance	42,257	41,253	-	41,253	34,600	41,898	41,898	41,898
51455 Health Insurance Buy-back	1,991	2,116	-	2,116	1,987	3,921	3,921	3,921
51490 Deferred Compensation	10,519	9,795	-	9,795	13,245	13,339	13,339	13,339
	82,461	81,025	-	81,025	78,093	88,102	88,102	88,102
CONTRACTUAL SERVICES								
52061 GIS	7,144	4,500	-	4,500	4,800	4,700	4,700	4,700
52090 Pro. Serv - Other	-	-	-	-	-	-	-	-
52260 R & M Equipment	1,415	3,550	-	3,550	2,200	3,450	3,450	3,450
52500 Postage	287	300	-	300	150	180	180	180
52510 Telephone	3,949	4,000	-	4,000	4,023	4,240	4,240	4,240
52520 Advertising	444	-	-	-	-	-	-	-
52540 Photocopies	863	2,500	-	2,500	1,000	1,900	1,900	1,900
52610 Travel	834	720	-	720	550	360	360	360
52640 Training	843	950	-	950	940	950	950	950
52670 Membership & Dues	970	840	-	840	690	750	750	750
	16,749	17,360	-	17,360	14,353	16,530	16,530	16,530
MATERIALS & SUPPLIES								
53020 Office Supplies	4,720	4,900	-	4,900	4,800	3,900	3,900	3,900
53075 Engineering Supplies	3,739	2,500	-	2,500	2,400	1,800	1,800	1,800
	8,459	7,400	-	7,400	7,200	5,700	5,700	5,700

	2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated 2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council
PUB. WORKS ADMIN. - 13100								
(continued)								
CAPITAL OUTLAY								
56600 Capital - Equipment	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
TOTAL	443,294	442,945		442,945	439,366	456,508	457,466	457,466

Full-time Employees consist of:

Town Engineer/Director	85,632	85,632
Assistant Engineer	75,629	75,629
Operations Manager	72,032	72,032
Engineering Aide	51,990	51,990
Bookkeeper	37,744	37,744
Operations Assistant	37,719	37,719
One day calculation	1,398	1,398
Salary vacancy factor	-	-
From Enterprise Fund	(15,126)	(15,126)
	347,018	347,018

	2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated 2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council
<u>PUB. WORKS GEN. MAINT. - 13110</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	298,281	311,587	-	311,587	295,789	314,572	314,601	314,601
51110 Overtime	4,515	5,800	-	5,800	9,700	5,700	5,700	5,700
	302,796	317,387	-	317,387	305,489	320,272	320,301	320,301
EMPLOYEE BENEFITS								
51410 Social Security/FICA	18,880	21,378	-	21,378	22,228	19,863	19,863	19,863
51420 Medicare	4,454	5,000	-	5,000	5,199	4,645	4,645	4,645
51430 Maine PERS	3,240	4,265	-	4,265	2,825	3,217	3,217	3,217
51450 Health Insurance	85,973	78,821	-	78,821	84,392	94,430	94,430	94,430
51455 Health Insurance Buy-back	623	-	-	-	-	1,139	1,139	1,139
51490 Deferred Compensation	9,232	9,555	-	9,555	4,491	3,532	3,532	3,532
	122,401	119,019	-	119,019	119,135	126,826	126,826	126,826
CONTRACTUAL SERVICES								
52090 Pro. Serv - Other	1,774	2,000	-	2,000	1,820	2,000	2,000	2,000
52170 Construction Services	34,530	36,500	-	36,500	35,800	35,500	35,500	30,000
52180 Painting (Traffic Lines)	49,451	53,320	-	53,320	53,000	57,320	57,320	57,320
52360 Rental of Equipment	25,858	10,950	-	10,950	17,500	18,430	18,430	18,430
	111,614	102,770	-	102,770	108,120	113,250	113,250	107,750
MATERIALS & SUPPLIES								
53010 General Supplies	8,715	8,600	-	8,600	11,200	9,000	9,000	9,000
53120 Propane	277	320	-	320	250	320	320	320
53310 Traffic Control Supplies	11,074	19,750	-	19,750	17,200	20,000	20,000	20,000
53322 Patching Material	59,444	35,500	-	35,500	34,900	38,900	38,900	38,900
53330 Culverts & Drainage	25,116	32,100	-	32,100	42,000	35,700	35,700	35,700
53345 Salt	2,862	1,800	-	1,800	1,650	1,800	1,800	1,800
53350 Gravel	34,817	37,000	-	37,000	34,500	37,000	37,000	37,000
53710 Clothing	9,928	11,400	-	11,400	8,500	11,400	11,400	11,400
53730 Minor Equip & Hand Tools	5,144	5,375	-	5,375	5,300	5,300	5,300	5,300
	157,377	151,845	-	151,845	155,500	159,420	159,420	159,420

2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated 2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council
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PUB. WORKS GEN. MAINT. - 13110

(continued)

PROGRAMS

55000 Program

TOTAL

4,226
4,226

698,414

691,021

691,021

688,244

719,768

719,797

714,297

Personnel are as follows:

Working Foremen (2)	81,264
Truck Driver (8.5)	273,020
Light Equip. Operator (2)	65,926
Heavy Equip. Operator (3)	113,192
Laborers (1)	28,151
One day calculation	2,234
Salary vacancy factor	(2,000)
	561,787

Salaries are distributed as follows:

General Maintenance 56%	314,601
Winter Maintenance 44%	247,186
Solid Waste Landfill (E.F.)	-
E.F. = funded in enterprise fund.	561,787

The streets proposed to be paved through the Capital improvement process are as follows:

	Length (Ft.)	Length (Ft.)
Bunganuc Rd	Highland Rd to Freeport Line	2,700
Fairway Dr	Pierce Ln to end	450
Hacker Rd	3,800 ft NW Durham Rd to 5,000 ft NW Durham Rd	1,200
Maple St	Federal St to end	720
Market Ln	Federal St to Maple St	560
Nancy Dr	River Rd to Pierce Ln	1,270
Old Bath Rd	Grover Ln to 5,400 ft east	5,400
Patricia Rd	River Rd to Pierce Ln	1,322
Pierce Ln	Nancy Dr to Patricia Rd	510
River Rd	BTWD Station to Kingfisher Dr	4,500
Sandy Ridge Rd	Thomas Pt Rd to end	880
Spring St	Pleasant St to Cedar St	600
Thomas Pt Rd	2,100 feet S Bath Rd to Meadow Rd	3,800
	TOTAL RESURFACING PROGRAM:	23,912
		23,912

	2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated 2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council
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PUB. WORKS WINTER MAINT. - 13120

PERSONNEL SERVICES

51010 Salaries, Full-time	237,459	254,255	-	254,255	210,177	247,163	247,186	247,186
51110 Overtime	121,587	100,000	-	100,000	117,882	100,000	100,000	100,000
	359,045	354,255	-	354,255	328,059	347,163	347,186	347,186

EMPLOYEE BENEFITS

51410 Social Security/FICA	21,765	22,274	-	22,274	18,033	21,524	21,524	21,524
51420 Medicare	5,111	5,209	-	5,209	4,217	5,034	5,034	5,034
51430 Maine PERS	4,514	4,443	-	4,443	2,180	3,490	3,490	3,490
51450 Health Insurance	61,704	85,000	-	85,000	66,132	68,559	68,559	68,559
51455 Health Insurance Buy-back	332	-	-	-	692	827	827	827
51490 Deferred Compensation	4,338	5,871	-	5,871	3,503	3,806	3,806	3,806
	97,764	122,797	-	122,797	94,757	103,240	103,240	103,240

CONTRACTUAL SERVICES

52360 Rental of Equipment	209,590	111,000	-	111,000	150,000	132,000	132,000	132,000
52620 Meals	2,166	1,050	-	1,050	1,800	1,050	1,050	1,050
	211,756	112,050	-	112,050	151,800	133,050	133,050	133,050

MATERIALS & SUPPLIES

53010 General Supplies	37,470	27,400	-	27,400	34,500	31,000	31,000	31,000
53340 Winter Sand	38,404	31,000	-	31,000	32,568	33,000	33,000	33,000
53345 Salt	166,673	159,100	-	159,100	180,000	182,000	172,000	172,000
	242,547	217,500	-	217,500	247,068	246,000	236,000	236,000

2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated			2009-10 Manager	2009-10 Council					
				2008-09 Expended	2009-10 Department								
<u>PUB. WORKS GEN. MAINT. - 13110</u>													
(continued)													
CAPITAL OUTLAY													
56500 Capital - Machinery	-	4,000	-	4,000	3,052	5,600	-	-					
	-	4,000	-	4,000	3,052	5,600	-	-					
TOTAL	911,112	810,602	-	810,602	824,736	835,053	819,476	819,476					

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

	2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated 2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council
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REFUSE COLLECTION & DISPOSAL - 13130

CONTRACTUAL SERVICES

52125 Solid Waste/Rec. Collection	257,757	265,978	-	265,978	265,978	275,288	275,288	275,288
52130 Disposal Fees	269,724	300,000	-	300,000	272,000	280,000	280,000	280,000
	527,480	565,978	-	565,978	537,978	555,288	555,288	555,288

MATERIALS & SUPPLIES

53010 General Supplies	1,827	900	-	900	2,600	1,300	1,300	1,300
	1,827	900	-	900	2,600	1,300	1,300	1,300

PROGRAMS

55000 Program	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-

TOTAL	529,307	566,878	-	566,878	540,578	556,588	556,588	556,588
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This budget reflects contracting all rubbish collection activities. This budget also includes funds to pay for solid waste disposal. The Town established an enterprise fund to account for costs associated with its landfill operations. Effective July 1, 2004, the Town became 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.

	2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated 2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council
<u>RECYCLING - 13140</u>								
CONTRACTUAL SERVICES								
52100 Electricity	-	-	-	-	-	-	-	-
52125 Solid Waste/Rec Collection	217,774	211,441	-	211,441	211,224	218,840	218,840	218,840
52138 Removal of Special Waste	8,867	9,000	-	9,000	11,200	10,000	10,000	10,000
52220 R & M Building	-	-	-	-	100	-	-	-
52360 Rental of Equipment	-	-	-	-	4,000	-	-	-
52500 Postage	65	400	-	400	80	200	200	200
52525 Promotion	3,345	4,150	-	4,150	-	2,500	2,500	2,500
52640 Training	-	-	-	-	-	-	-	-
52670 Membership & Dues	38	80	-	80	-	80	80	80
	230,089	225,071	-	225,071	226,604	231,620	231,620	231,620
TOTAL	230,089	225,071	-	225,071	226,604	231,620	231,620	231,620

					Estimated			
2007-08	2008-09	2008-09	2008-09	2008-09	2008-09	2009-10	2009-10	2009-10
Actual	Budget	Adjustments	Available	Expended	Department	Manager	Council	

PUB. WORKS CENT. GARAGE - 13150

PERSONNEL SERVICES

51010 Salaries, Full-time	109,994	120,781	-	120,781	95,658	120,901	120,069	120,069
51030 Salaries, Part-time	15,853	15,362	-	15,362	15,567	16,440	16,440	16,440
51110 Overtime	14,110	8,700	-	8,700	12,157	8,800	8,800	8,800
	139,957	144,843	-	144,843	123,382	146,141	145,309	145,309

EMPLOYEE BENEFITS

51410 Social Security/FICA	8,811	8,980	-	8,980	7,209	9,055	9,055	9,055
51420 Medicare	2,074	2,100	-	2,100	1,686	2,118	2,118	2,118
51430 Maine PERS	291	319	-	319	277	460	460	460
51450 Health Insurance	30,186	23,348	-	23,348	24,344	32,508	32,508	32,508
51455 Health Insurance Buy-back	1,213	1,290	-	1,290	1,066	1,197	1,197	1,197
51490 Deferred Compensation	6,674	6,500	-	6,500	5,692	7,254	7,254	7,254
	49,249	42,537	-	42,537	40,274	52,592	52,592	52,592

CONTRACTUAL SERVICES

52100 Electricity	14,541	11,920	-	11,920	12,820	14,400	14,400	14,400
52110 Water	2,239	2,120	-	2,120	1,875	2,400	2,400	2,400
52120 Sewer	1,058	1,120	-	1,120	680	1,120	1,120	1,120
52130 Rubbish Disposal	89	2,000	-	2,000	1,375	2,000	2,000	2,000
52220 R & M Building	9,874	12,050	-	12,050	11,800	14,650	14,650	14,650
52240 R & M Vehicles	201,383	167,500	-	167,500	197,367	167,500	167,500	167,500
52260 R & M Equipment	7,839	600	-	600	4,800	5,000	5,000	5,000
52264 R & M Radios	2,916	3,150	-	3,150	3,100	2,150	2,150	2,150
52640 Training	726	575	-	575	325	475	475	475
	240,665	201,035	-	201,035	234,142	209,695	209,695	209,695

MATERIALS & SUPPLIES

53010 General Supplies	3,156	2,730	-	2,730	2,680	2,730	2,730	2,730
53020 Office Supplies	228	1,250	-	1,250	1,170	1,250	1,250	1,250
53110 Heating Fuel	32,640	35,380	-	35,380	43,377	36,880	22,242	22,242
53150 Janitorial Supplies	4,822	4,700	-	4,700	4,200	4,700	4,700	4,700
53210 Diesel Fuel	137,418	126,000	-	126,000	168,757	136,000	90,185	90,185

	2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated 2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council
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PUB. WORKS CENT. GARAGE - 13150

(continued)

53220 Gasoline	18,442	17,960	-	17,960	14,500	13,800	15,663	15,663
53230 Oil & Lubricants	9,649	9,700	-	9,700	8,400	9,700	9,700	9,700
53240 Tires & Tubes	15,883	27,100	-	27,100	26,200	27,100	27,100	27,100
53710 Clothing	2,819	3,000	-	3,000	2,176	3,000	3,000	3,000
53730 Minor Equip & Hand Tools	6,139	5,000	-	5,000	4,936	8,000	8,000	8,000
	231,195	232,820	-	232,820	276,396	243,160	184,570	184,570

PROGRAMS

55000 Program (from enterprise fund)	(85,000)	(40,000)	-	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
	(85,000)	(40,000)	-	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)

CAPITAL OUTLAY

56200 Capital - Building	-	-	-	-	-	-	-	-
56600 Capital - Equipment	-	-	-	-	-	24,000	-	-
	-	-	-	-	-	24,000	-	-

TOTAL	576,065	581,235	-	581,235	634,194	635,588	552,166	552,166
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Central garage maintains all the Public Works equipment.

Salaries of full-time employees are computed as follows:

Foreman	44,429	44,429
2 Mechanics	75,179	75,179
One day calculation	461	461
Salary vacancy factor	-	-
	120,069	120,069

Part-time - custodian for 20 hrs./wk. Temporary Wages - any additional help in the Central Garage.

The Diesel and Gasoline Accounts are based on the following:

Heating Fuel	12,717	gallons at	1.75	22,242	22,242
Diesel	42,500	gallons at	2.12	90,185	90,185
Gasoline	6,900	gallons at	2.27	15,663	15,663

TOTAL PUBLIC WORKS	3,388,281	3,317,752	-	3,317,752	3,353,722	3,435,125	3,337,113	3,331,613
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	2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated 2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council
<u>GENERAL ASSISTANCE - 14100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	93,814	42,000	-	42,000	63,846	57,750	58,325	58,325
51040 Wages, Part-time	-	20,000	-	20,000	-	-	-	-
	93,814	62,000	-	62,000	63,846	57,750	58,325	58,325
EMPLOYEE BENEFITS								
51410 Social Security/FICA	5,853	2,604	-	2,604	4,434	3,581	3,581	3,581
51420 Medicare	1,378	609	-	609	1,037	837	837	837
51430 Maine PERS	1,089	840	-	840	701	1,162	1,162	1,162
51450 Health Insurance	9,273	5,350	-	5,350	4,716	4,913	4,913	4,913
51455 Health Insurance Buy-back	-	-	-	-	1,980	983	983	983
51490 Deferred Compensation	-	-	-	-	-	-	-	-
	17,593	9,403	-	9,403	12,868	11,476	11,476	11,476
CONTRACTUAL SERVICES								
52100 Electricity	1,143	900	-	900	1,258	1,200	1,200	1,200
52150 Custodial Services	-	500	-	500	-	-	-	-
52220 R & M Building	1,009	-	-	-	-	-	-	-
52260 R & M Equipment	70	200	-	200	200	200	200	200
52320 Office Rental	11,724	11,700	-	11,700	11,988	11,988	11,988	11,988
52500 Postage	169	225	-	225	225	225	225	225
52510 Telephone	1,152	1,300	-	1,300	2,084	2,084	2,084	2,084
52540 Photocopies	134	200	-	200	200	200	200	200
52610 Travel	69	1,300	-	1,300	400	350	350	350
52640 Training	50	500	-	500	240	300	300	300
52670 Membership & Dues	-	250	-	250	250	250	250	250
52800 Grants	52,386	56,000	-	56,000	56,000	56,000	56,000	56,000
	67,906	73,075	-	73,075	72,845	72,797	72,797	72,797

	2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated 2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council
<u>GENERAL ASSISTANCE - 14100</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	1,203	700	-	700	700	700	700	700
53062 Publications	257	350	-	350	50	50	50	50
53110 Heating Fuel	701	1,225	-	1,225	1,400	1,225	875	875
53150 Janitorial Supplies	-	75	-	75	30	50	50	50
	2,161	2,350	-	2,350	2,180	2,025	1,675	1,675
PROGRAM								
55000		(750)						
		(750)	-	-	-	-	-	-
CAPITAL OUTLAY								
56600 Capital - Equipment	-	1,000	-	1,000	-	-	-	-
	-	1,000	-	1,000	-	-	-	-
TOTAL	180,723	147,828	-	147,828	151,739	144,048	144,273	144,273

Personnel costs:	Caseworker - Full-time	41,504	41,504
	Caseworker - Part-time	16,547	16,547
	One day calculation	274	274
	Salary vacancy factor	-	-
		58,325	58,325

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.

	2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated 2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council
<u>HEALTH & SOC. SERVS. - 14120</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	2,500	2,500	-	2,500	2,500	2,500	2,500	2,500
	2,500	2,500	-	2,500	2,500	2,500	2,500	2,500
EMPLOYEE BENEFITS								
51410 Social Security/FICA	-	-	-	-	-	-	-	-
51420 Medicare	9	-	-	-	35	36	36	36
51430 Maine PERS	27	100	-	100	64	75	75	75
51455 Health Insurance	-	-	-	-	-	-	-	-
51490 Deferred Compensation	-	-	-	-	-	-	-	-
	36	100	-	100	99	111	111	111
TOTAL	2,536	2,600	-	2,600	2,599	2,611	2,611	2,611

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	183,259	150,428	-	150,428	154,338	146,659	146,884	146,884
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	2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated 2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council
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The details of the School budget may be obtained at the Office of the Superintendent of Schools. The Department of Education is administered by a nine member School Board in accordance with Article IX of the Town Charter.

The School Department budget does not include payments made by the State of Maine to the Maine Public Employees Retirement System for the Teacher Retirement plan. 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, 2008 those payments amounted to \$3,022,000. The School Department budget includes debt service payments for the 2003 High School Refunding Bonds. For the year ended June 30, 2008 those payments were \$1,185,363. An additional \$452,776 was transferred in 2007-08 to a capital project fund to account for the repayment of advances made for air quality improvement projects, \$409,000, and the acquisition of photocopiers, \$43,776. Certain expenditures related to the School Department are reported differently in the School Department's budget, the Town's comprehensive annual financial report (CAFR) and this document. The following reconciliation is provided to explain the differences in these documents.

	2007-08 <u>Budget</u>	2007-08 <u>CAFR</u>
Reconciliations:		
Expenditures per School:	31,684,288	31,684,288
Transfers to Capital Projects	(452,776)	(452,776)
Recorded as Debt Service	-	(1,185,363)
Change in Comp. Absences	(29,173)	(29,173)
MSRS Teacher Plan	-	3,022,000
	31,202,339	33,038,976
TOTAL EDUCATION	31,202,339	33,620,870
		-
		33,620,870
		33,420,870
		33,676,084
		33,676,084
		33,471,084

	2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated 2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council
<u>RECREATION ADMIN. - 15000</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	262,487	284,227	-	284,227	286,187	293,513	294,701	294,701
51040 Wages, Part-time	16,923	21,481	-	21,481	19,643	18,881	16,881	16,881
51110 Overtime	152	1,135	-	1,135	750	1,200	1,200	1,200
51520 Workers Comp	(32)							
	279,530	306,843	-	306,843	306,580	313,594	312,782	312,782
EMPLOYEE BENEFITS								
51410 Social Security/FICA	17,059	19,496	-	19,496	18,829	19,389	19,389	19,389
51420 Medicare	4,015	4,560	-	4,560	4,403	4,535	4,535	4,535
51430 Maine PERS	2,695	3,236	-	3,236	2,520	4,047	4,047	4,047
51450 Health Insurance	49,561	53,224	-	53,224	55,821	60,005	60,005	60,005
51455 Health Insurance Buy-back	1,759	1,342	-	1,342	2,691	1,235	1,235	1,235
51490 Deferred Compensation	4,128	4,818	-	4,818	5,890	6,784	6,784	6,784
	79,218	86,676	-	86,676	90,154	95,995	95,995	95,995
CONTRACTUAL SERVICES								
52030 Prof. Services - Medical	-	110	-	110	110	110	110	110
52090 Prof. Services - Other	4,800	-	-	-	-	-	-	-
52260 R & M Equipment	1,476	1,800	-	1,800	1,800	1,800	1,800	1,800
52500 Postage	1,482	2,000	-	2,000	1,600	2,000	1,750	1,750
52510 Telephone	3,796	4,404	-	4,404	4,500	4,550	4,550	4,550
52520 Advertising	421	600	-	600	600	600	600	600
52540 Photocopies	4,180	6,148	-	6,148	6,148	6,148	6,148	6,148
52610 Travel	932	1,620	-	1,620	1,620	1,620	1,620	1,620
52640 Training	5,006	3,550	-	3,550	3,550	3,450	3,450	1,700
52661 Background Checks	155	500	-	500	250	250	250	250
52670 Membership & Dues	660	820	-	820	820	825	825	825
	22,908	21,552	-	21,552	20,998	21,353	21,103	19,353

	2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated 2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council
<u>RECREATION ADMIN. - 15000</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	4,359	5,310	-	5,310	5,310	5,000	4,000	4,000
53030 Computer Supplies	592	3,071	780	3,851	2,471	2,471	2,471	2,471
	4,952	8,381	780	9,161	7,781	7,471	6,471	6,471
TOTAL	386,607	423,452	780	424,232	425,513	438,413	436,351	434,601
Salaries of permanent employees:								
Director						78,371	78,371	
Deputy Director						59,544	59,544	
Program Assistant						53,530	53,530	
Administrative Assistant						34,038	34,038	
Recreation Program Registrar						34,114	34,114	
Financial Administrative Assistant						33,916	33,916	
One day calculation						1,188	1,188	
Salary vacancy factor						-	-	
						294,701	294,701	
Part-time Wages:								
Program Aides						13,880	13,880	
Saturday Office Clerk						1,599	1,599	
Seasonal Therapeutic Recreation Coordinator						3,402	3,402	
Salary vacancy factor						(2,000)	(2,000)	
						16,881	16,881	

					Estimated			
	2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council

REC - BUILDINGS & GROUNDS - 15050

PERSONNEL SERVICES

51010 Salaries, Full-time	211,618	238,010	-	238,010	233,316	237,911	238,880	238,880
51040 Wages, Part-time	50,083	87,714	-	87,714	68,244	86,432	84,932	84,932
51110 Overtime	22,062	14,551	-	14,551	18,051	14,973	14,973	14,973
	283,764	340,275	-	340,275	319,611	339,316	338,785	338,785

EMPLOYEE BENEFITS

51410 Social Security/FICA	17,309	21,717	-	21,717	17,398	21,156	21,156	21,156
51420 Medicare	4,074	5,079	-	5,079	4,069	4,948	4,948	4,948
51430 Maine PERS	2,330	3,100	-	3,100	3,144	4,819	4,819	4,819
51450 Health Insurance	42,147	46,590	-	46,590	41,251	53,899	53,899	53,899
51455 Health Insurance Buy-back	1,244	2,116	-	2,116	1,887	1,965	1,965	1,965
51490 Deferred Compensation	-	-	-	-	-	-	-	-
	67,104	78,602	-	78,602	67,749	86,787	86,787	86,787

CONTRACTUAL SERVICES

52030 Pro. Servs. - Medical	-	750	-	750	750	660	660	660
52090 Pro. Servs. - Other	2,432	3,675	-	3,675	3,675	2,327	2,327	2,327
52100 Electricity	18,266	19,525	-	19,525	18,970	15,925	15,925	15,925
52110 Water	11,113	12,235	-	12,235	10,150	12,530	12,530	12,530
52120 Sewer	4,810	6,560	-	6,560	5,800	5,050	5,050	5,050
52130 Rubbish Removal	10,113	15,254	-	15,254	15,904	16,830	16,830	16,830
52162 Brush & Wood Disposal	922	1,900	-	1,900	1,200	1,900	1,900	1,900
52220 R & M Building	39,343	20,250	-	20,250	20,250	20,925	20,925	20,925
52230 R & M Facilities	8,182	11,900	-	11,900	11,900	11,900	9,000	9,000
52240 R & M Vehicle	13,015	10,975	-	10,975	9,000	8,700	8,700	8,700
52260 R & M Equipment	4,142	11,850	-	11,850	13,500	12,045	12,045	12,045
52360 Rental of Equipment	-	355	-	355	355	355	355	355
52510 Telephone	5,122	6,525	-	6,525	5,400	5,320	5,320	5,320
52520 Advertising	128	475	-	475	475	475	475	475
52640 Training	1,947	1,750	-	1,750	1,750	1,945	1,945	1,945

	2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated 2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council
<u>REC - BUILDINGS & GROUNDS - 15050</u>								
(continued)								
	119,537	123,979		123,979	119,079	116,887	113,987	113,987
MATERIALS & SUPPLIES								
53010 General Supplies	33,317	34,421	-	34,421	33,500	33,836	30,000	30,000
53062 Publications	-	100	-	100	100	100	100	100
53110 Heating Fuel	14,227	17,753	-	17,753	15,000	17,454	10,494	10,494
53120 Propane	663	1,458	-	1,458	1,458	1,760	1,760	1,760
53150 Janitorial Supplies	3,314	3,165	-	3,165	3,165	3,145	3,145	3,145
53210 Diesel	3,081	3,465	-	3,465	3,465	3,520	2,334	2,334
53220 Gasoline	14,472	16,673	-	16,673	15,000	11,700	13,280	13,280
53520 Plants & Flowers	2,485	5,050	-	5,050	5,050	3,150	3,150	3,150
53710 Clothing	5,552	8,055	-	8,055	7,200	7,530	6,500	6,500
53730 Minor Equip & Hand Tools	3,120	3,535	-	3,535	3,535	4,355	4,000	4,000
	80,232	93,675	-	93,675	87,473	86,550	74,763	74,763
PROGRAMS								
55570 250th Park	-	500	-	500	300	500	-	-
55571 Sawyer Park	577	840	-	840	800	815	-	-
55572 Sr. Citizens Garden	234	325	-	325	325	355	-	-
55577 Public Tree Program	22,400	22,000	-	22,000	22,000	22,000	20,000	20,000
	23,212	23,665	-	23,665	23,425	23,670	20,000	20,000
CAPITAL OUTLAY								
56200 Capital - Building	-	35,000	-	35,000	35,000	16,350	5,100	5,100
56300 Capital - Facilities	8,201	-	-	-	-	37,840	21,000	21,000
56400 Capital - Vehicles	-	-	-	-	22,543	-	-	-
56600 Capital - Equipment	-	-	-	-	-	16,000	16,000	16,000
	8,201	35,000	-	35,000	57,543	70,190	42,100	42,100
TOTAL	582,049	695,196		695,196	674,880	723,400	676,422	676,422

						Estimated	
2007-08	2008-09	2008-09	2008-09	2008-09	2009-10	2009-10	2009-10
Actual	Budget	Adjustments	Available	Expended	Department	Manager	Council

This appropriation provides funding for management of the field areas and physical plant under the supervision of the Recreation Department with the exception of Coffin Pond.

Full-time wages:

Parks & Facilities Manager		61,760	61,760
Parks Foreman		45,228	45,228
Maintenance Workers		130,923	130,923
One day calculation		969	969
Salary vacancy factor		-	-
		238,880	238,880

Part-time Wages:

Maintenance Workers		63,174	63,174
Park Rangers (May - October)		18,432	18,432
Mere Point Attendant		4,826	4,826
Salary vacancy factor		(1,500)	(1,500)
		84,932	84,932

Heating Fuel	6,000	gallons at	1.75	10,494	10,494
Propane	640	gallons at	2.75	1,760	1,760
Diesel	1,100	gallons at	2.12	2,334	2,334
Gasoline	5,850	gallons at	2.27	13,280	13,280

	2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated 2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council
<u>COFFIN POND - 15100</u>								
PERSONNEL SERVICES								
51040 Part-time Wages	31,304	34,498	-	34,498	31,458	34,498	34,499	34,499
	31,304	34,498		34,498	31,458	34,498	34,499	34,499
EMPLOYEE BENEFITS								
51410 Social Security/FICA	2,120	2,139	-	2,139	2,139	2,139	2,139	2,139
51420 Medicare	501	500	-	500	500	510	510	510
51430 Maine PERS	-	-	-	-	-	-	-	-
51455 Health Insurance	-	-	-	-	-	-	-	-
51490 Deferred Compensation	-	-	-	-	-	-	-	-
	2,621	2,639		2,639	2,639	2,649	2,649	2,649
CONTRACTUAL SERVICES								
52030 Medical Services	-	480	-	480	480	480	480	480
52090 Professional Services	2,779	1,810	-	1,810	300	300	300	300
52100 Electricity	2,673	3,000	-	3,000	3,000	3,200	3,200	3,200
52110 Water	4,029	4,200	-	4,200	4,912	4,830	4,830	4,830
52120 Sewer	1,221	840	-	840	700	840	840	840
52130 Rubbish Removal	403	550	-	550	425	550	550	550
52230 R & M Facilities	5,446	5,105	-	5,105	2,800	4,630	4,630	4,630
52510 Telephone	479	600	-	600	600	600	600	600
52520 Advertising	1,516	1,500	-	1,500	1,500	1,500	1,500	1,500
52640 Training	275	420	-	420	275	420	420	420
	18,821	18,505		18,505	14,992	17,350	17,350	17,350
MATERIALS & SUPPLIES								
53010 General Supplies	2,568	2,600	-	2,600	2,600	2,600	2,600	2,600
53610 Chlorine	3,917	4,896	-	4,896	4,700	5,115	5,115	5,115
	6,485	7,496		7,496	7,300	7,715	7,715	7,715
TOTAL	59,231	63,138		63,138	56,389	62,212	62,213	62,213

				Estimated				
2007-08	2008-09	2008-09	2008-09	2008-09	2009-10	2009-10	2009-10	2009-10
Actual	Budget	Adjustments	Available	Expended	Department	Manager	Council	

Salaries of part-time employees are as follows:

Director		5,729	5,729
Lifeguards (5)		20,752	20,752
Gate Attendants		4,004	4,004
Concession Workers		4,014	4,014
Salary vacancy factor		-	-
		34,499	34,499

Expenses incurred in maintaining and operating Coffin Pond Recreation Area are covered by this account. These figures are based on a ten week program. The budget is partially offset by revenues generated by gate receipts, membership and concession income. Gate receipts and memberships are estimated at \$25,000.

	2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated 2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council
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TEEN CENTER - 15300

PROGRAMS

52800 Grants	5,000	5,000	-	5,000	-	5,000	5,000	5,000
	5,000	5,000	-	5,000	-	5,000	5,000	5,000
TOTAL	5,000	5,000	-	5,000	-	5,000	5,000	5,000

PEOPLE PLUS CENTER - 15310

PROGRAMS

52220 R & M Building	100	-	-	-	-	70,000	70,000	70,000
52800 Grants	70,816	70,000	-	70,000	-	70,000	70,000	70,000
	70,916	70,000	-	70,000	-	70,000	70,000	70,000
TOTAL	70,916	70,000	-	70,000	-	70,000	70,000	70,000

PUBLIC LIBRARY - 15400

PROGRAMS

52800 Grants	1,027,000	1,075,269	-	1,075,269	1,075,269	1,082,842	1,082,842	1,082,842
TOTAL	1,027,000	1,075,269	-	1,075,269	1,075,269	1,082,842	1,082,842	1,082,842

The Curtis Memorial Library is managed by the Brunswick Public Library Association, a private association founded in 1883. The building that houses the library is owned by the Town of Brunswick. The amount budgeted here is the Town of Brunswick's contribution to the Association for its operations. The Town also provides funding through its insurance budget to insure the building, its contents and the library's overall operations. Additionally the Town provided a major portion of the funding for the renovation and expansion of the building.

TOTAL RECREATION & CULTURE	2,130,802	2,332,055	780	2,332,835	2,232,051	2,381,867	2,332,828	2,331,078
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	2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated 2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council
<u>COUNTY TAX - 16000</u>								
52900 Assessment	1,052,971	1,088,467	-	1,088,467	1,088,467	1,149,612	1,149,612	1,149,612
TOTAL COUNTY TAX	1,052,971	1,088,467	-	1,088,467	1,088,467	1,149,612	1,149,612	1,149,612
<u>PROMOTION AND DEVELOPMENT - 17000</u>								
55702 Memorial Day	-	6,000	(6,000)	-	(6,000)	6,000	6,000	6,000
55703 July 4th	800	800	-	800	800	800	800	800
55704 MCBDP	31,758	31,758	-	31,758	31,758	31,758	31,758	31,758
55705 Pejepscot Historical Society	2,900	2,900	-	2,900	2,900	2,900	2,900	2,900
55708 Brunswick Downtown Association	5,500	5,500	-	5,500	5,500	10,000	50,000	50,000
55709 Five Rivers Arts Alliance	5,000	5,000	-	5,000	5,000	5,000	5,000	5,000
55711 Maine State Music Theater	3,500	3,500	-	3,500	3,500	3,500	3,500	3,500
55712 Growstwon School	183	203	-	203	203	203	203	203
55713 Town Commons	1,202	3,000	-	3,000	3,000	3,000	3,000	3,000
55714 Coastal Trans	-	-	-	-	-	16,500	16,500	16,500
55715 Save the Swifts	-	-	-	-	-	-	-	2,500
TOTAL	50,843	58,661	(6,000)	52,661	46,661	79,661	119,661	122,161
<u>ST. JOHN'S ASST. - 17010</u>								
52030 Medical Services	6,349	-	-	-	-	-	-	-
52610 Travel	20,000	16,000	-	16,000	16,000	16,000	16,000	16,000
53065 Textbooks	3,608	-	-	-	-	-	-	-
TOTAL	29,957	16,000	-	16,000	16,000	16,000	16,000	16,000

	2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated 2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council
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CEMETERY CARE - 17020

55000 Program	2,750	2,500	-	2,500	2,750	2,500	2,500	2,500
TOTAL	2,750	2,500	-	2,500	2,750	2,500	2,500	2,500

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

TAX ABATEMENT INTEREST - 9109

2720 Interest	131	-	-	-	-	-	-	-
TOTAL	131	-						

SALARY, WAGE & BENEFITS RESERVE - 17030

51995 Salary and Wage Reserve	26,382	40,000	-	40,000	40,000	140,000	140,000	110,000
51499 Benefits Reserve	4,625	55,000	-	55,000	-	60,000	60,000	15,000
	31,007	95,000	-	95,000	40,000	200,000	200,000	125,000
TOTAL								

CONTINGENCY - 17040

55000 Program	24	-	-	-	-	-	-	-
TOTAL	24	-						

	2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated 2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council
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OLD HIGH SCHOOL - 17050

PERSONNEL SERVICES

51010 Salaries, Full-time	31,224	32,293	-	32,293	25,349	-	-	-
51040 Salaries, Part-time	4,410	5,020	-	5,020	5,020	-	-	-
51110 Overtime	3,390	2,608	-	2,608	2,200	-	-	-
	39,024	39,921	-	39,921	32,569	-	-	-

EMPLOYEE BENEFITS

51410 Social Security/FICA	2,519	2,475	-	2,475	1,931	-	-	-
51420 Medicare	593	579	-	579	452	-	-	-
51430 Maine PERS	-	-	-	-	-	-	-	-
51450 Health Insurance	4,971	5,338	-	5,338	4,362	-	-	-
51490 Deferred Compensation	2,112	2,251	-	2,251	1,554	-	-	-
	10,193	10,643	-	10,643	8,299	-	-	-

CONTRACTUAL SERVICES

52030 Prof Services Medical	-	30	-	30	30	-	-	-
52090 Prof Services Medical	1,500	-	-	-	-	-	-	-
52100 Electricity	14,074	14,000	-	14,000	12,000	-	-	-
52110 Water	2,681	2,200	-	2,200	1,600	-	-	-
52120 Sewer	3,237	3,465	-	3,465	2,600	-	-	-
52220 R & M Building	31,650	25,160	-	25,160	13,500	-	-	-
52230 R & M Facilities	131	180	-	180	5,206	-	-	-
52260 R & M Equipment	-	150	-	150	30	-	-	-
52510 Telephone	3,107	2,645	-	2,645	2,450	-	-	-
	56,381	47,830	-	47,830	37,416	-	-	-

	2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated 2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council
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OLD HIGH SCHOOL - 17050

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MATERIALS & SUPPLIES

53010 General Supplies	256	420	-	420	370	-	-	-
53110 Heating Fuel	96,452	128,620	-	128,620	125,000	-	-	-
53150 Janitorial Supplies	248	930	-	930	-	-	-	-
53710 Clothing	622	740	-	740	500	-	-	-
53730 Minor Equip & Hand	1,305	375	-	375	-	-	-	-
	98,883	131,085	-	131,085	125,870	-	-	-
TOTAL	204,481	229,479	-	229,479	204,154	-	-	-
TOTAL UNCLASSIFIED	319,192	401,640	(6,000)	395,640	309,565	298,161	338,161	265,661

	2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated 2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council
<u>DEBT SERVICE</u>								
2000 CIP G/O BONDS - 18000								
52710 Principal	420,000	320,000	-	320,000	320,000	320,000	320,000	320,000
Less Enterprise Fund Portion	53,000	-	-	-	-	-	-	-
52720 Interest	-	32,000	-	32,000	32,000	16,000	16,000	16,000
Less Enterprise Fund Portion	-	-	-	-	-	-	-	-
52730 Agents Fee	-	-	-	-	-	-	-	-
	473,000	352,000	-	352,000	352,000	336,000	336,000	336,000
2003 HIGH SCHOOL REFUNDING BONDS - 18010								
52710 Principal	-	960,000	-	960,000	960,000	940,000	940,000	940,000
Less School Portion	-	(960,000)	-	(960,000)	(960,000)	(940,000)	(940,000)	(940,000)
52720 Interest	-	172,225	-	172,225	172,225	146,125	146,125	146,125
Less School Portion	-	(172,225)	-	(172,225)	(172,225)	(146,125)	(146,125)	(146,125)
	-	-	-	-	-	-	-	-
2006 CIP G/O BONDS - 18020								
52710 Principal	250,000	200,000	-	200,000	200,000	200,000	200,000	200,000
52720 Interest	109,000	100,000	-	100,000	100,000	92,000	92,000	92,000
	359,000	300,000	-	300,000	300,000	292,000	292,000	292,000
TOTAL DEBT SERVICE	832,000	652,000	-	652,000	652,000	628,000	628,000	628,000
TOTAL EXPENDITURES	49,459,604	52,388,761	46,602	52,435,363	51,706,639	52,809,360	52,474,536	52,125,800

	2007-08 Actual	2008-09 Budget	2008-09 Adjustments	2008-09 Available	Estimated 2008-09 Expended	2009-10 Department	2009-10 Manager	2009-10 Council
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OTHER GENERAL FUND USES

	<u>Transfers to Other Funds</u>							
59910 Special Revenue - Municipal	204,000	75,000	6,000	81,000	75,000	75,000	75,000	75,000
59910 Capital Projects - Municipal	1,492,272	1,495,000	362,400	1,857,400	1,495,000	1,645,000	1,645,000	1,520,000
59910 Capital Projects - Education	452,776	-	-	-	-	-	-	-
59910 Enterprise - Solid Waste	120,000	60,000	-	60,000	60,000	120,000	120,000	120,000
TOTAL	2,269,048	1,630,000	368,400	1,998,400	1,630,000	1,840,000	1,840,000	1,715,000

Transfers to Special Revenue - indicates transfers for grants and other activities accounted for in Special Revenue Funds.

Special Revenue - Municipal

Industry Road Building	150,000	75,000	-	75,000	75,000	75,000	75,000	75,000
Other	54,000	-	6,000	6,000	-	-	-	-
	204,000	75,000	6,000	81,000	75,000	75,000	75,000	75,000

Transfers to Capital Projects - Municipal indicates the General Fund transfers to certain Capital Projects. See the projects proposed below.

Capital Projects - Municipal:

Street Resurfacing Program	400,000	500,000	-	500,000	500,000	600,000	600,000	600,000
Sidewalk Program	120,000	-	-	-	-	-	-	-
Street Reconstruction Program	195,000	200,000	-	200,000	200,000	-	-	-
Public Works Equipment Repl:	175,000	190,000	-	190,000	190,000	190,000	190,000	190,000
Other Road Reconstruction Pr	425,000	605,000	-	605,000	605,000	730,000	730,000	730,000
Maine Street Station Meeting S	-	-	-	-	-	55,000	55,000	-
Bike Path Bridge	-	-	-	-	-	70,000	70,000	-
Other Projects	177,272	-	362,400	362,400	-	-	-	-
	1,492,272	1,495,000	362,400	1,857,400	1,495,000	1,645,000	1,645,000	1,520,000

Transfers to Enterprise - Solid Waste represents a General Fund subsidy to the Enterprise Fund:

Enterprise Fund:

Solid Waste Enterprise Fund	120,000	60,000	-	60,000	60,000	120,000	120,000	120,000
	120,000	60,000	-	60,000	60,000	120,000	120,000	120,000

GRAND TOTALS	51,728,652	54,018,761	415,002	54,433,763	53,336,639	54,649,360	54,314,536	53,840,800
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