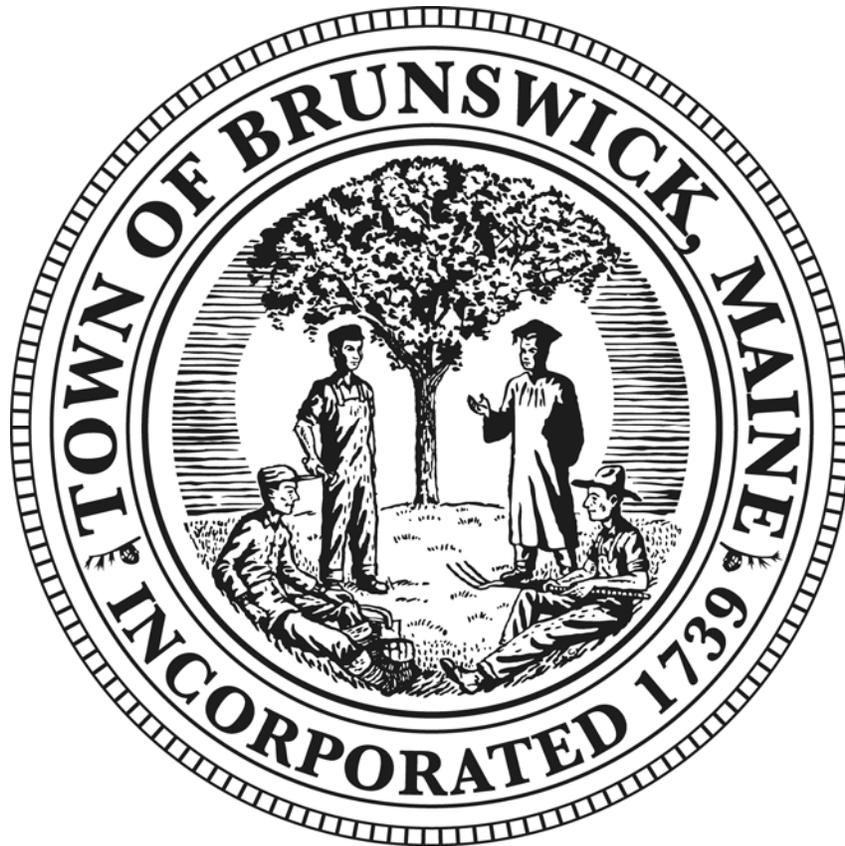


TOWN OF BRUNSWICK, MAINE



MUNICIPAL BUDGET

ADOPTED

**For the Fiscal Year
July 1, 2008 – June 30, 2009**

**TOWN OF BRUNSWICK
2008 - 2009 MUNICIPAL BUDGET
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**TOWN OF BRUNSWICK
COMPARATIVE BALANCE SHEETS
GENERAL FUND
As of June 30,**

<u>ASSETS</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Cash & Investments	11,114,660	13,769,992	13,949,009	12,747,169	14,377,547
Taxes Receivable	555,416	412,281	391,890	463,396	644,772
Tax Liens & Acquired Property	111,991	100,008	94,907	82,573	120,728
Accounts Receivable	469,118	355,476	1,042,381	379,631	393,977
Due From Other Funds	447,837	304,235	659,783	4,191,593	279,474
Advances to Other Funds	736,376	-	-	99,113	1,612,313
Other	12,527	18,914	20,164	34,120	50,509
TOTAL ASSETS	13,447,925	14,960,906	16,158,134	17,997,595	17,479,320
<u>LIABILITIES</u>					
Accounts Payable	349,230	525,234	519,057	529,316	648,132
Accrued Payroll	1,578,883	1,820,745	1,953,897	2,084,873	2,152,191
Due to Other Funds	879,668	892,619	405,720	1,947,284	1,204,282
Deferred Property Taxes	459,219	406,108	262,409	283,972	446,963
Deferred Revenues	80,015	77,813	96,780	110,010	120,667
Other	192,293	216,288	190,736	345,107	95,822
TOTAL LIABILITIES	3,539,308	3,938,807	3,428,599	5,300,562	4,668,057
<u>FUND BALANCES</u>					
Reserved	4,049,091	2,754,269	3,344,869	3,947,433	5,578,176
Unreserved, Designated	750,000	1,208,500	958,378	1,241,798	740,790
Unreserved, Undesignated	5,109,526	7,059,330	8,426,288	7,507,802	6,042,297
TOTAL FUND BALANCE	9,908,617	11,022,099	12,729,535	12,697,033	12,361,263
TOTAL LIABILITIES AND FUND BALANCES	13,447,925	14,960,906	16,158,134	17,997,595	17,029,320

Note: The fund balance for the fiscal year ending June 30, 2003 was restated by \$163,441 to reflect a change in the reporting of certain accumulated vacation, sick, and other leave. The other years have been adjusted for comparative purposes.

TOWN OF BRUNSWICK
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GENERAL FUND - GAAP Basis
For the Year Ended June 30,

<u>REVENUES</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Taxes	26,864,865	27,893,328	29,311,696	29,422,333	29,621,499
Licenses, Fees & Permits	293,215	476,640	387,418	359,681	373,905
Intergovernmental	14,151,784	14,345,612	15,159,964	17,901,691	19,661,735
Charges for Service	2,288,662	2,407,073	2,197,955	2,233,264	2,237,338
Interest on Investments	103,613	74,562	237,138	480,219	709,664
Other	718,861	735,883	1,011,512	1,208,010	1,084,613
TOTAL REVENUES	44,421,000	45,933,098	48,305,683	51,605,198	53,688,754
<u>EXPENDITURES</u>					
General Government	3,537,848	3,930,650	4,237,581	4,407,809	4,629,489
Public Safety	4,272,388	4,506,785	4,755,303	5,109,720	5,530,307
Public Works	2,782,237	2,364,773	2,541,889	2,652,089	2,823,725
Human Services	159,838	186,134	189,035	194,494	169,445
Education	25,052,302	26,092,558	27,753,926	30,136,810	31,552,067
Recreation & Culture	1,651,600	1,689,657	1,754,869	1,841,299	1,977,777
Debt Service	2,758,788	2,597,284	2,207,688	2,152,170	2,421,855
County Tax	985,783	1,014,763	1,007,709	977,266	998,732
Unclassified	410,539	368,009	368,198	413,486	448,278
TOTAL EXPENDITURES	41,611,323	42,750,613	44,816,198	47,885,143	50,551,675
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers In	358,775	421,151	503,677	494	187,461
Transfers Out	(462,571)	(2,490,154)	(2,285,726)	(3,753,051)	(3,660,310)
	(103,796)	(2,069,003)	(1,782,049)	(3,752,557)	(3,472,849)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	2,705,881	1,113,482	1,707,436	(32,502)	(335,770)
BEGINNING FUND BALANCE	7,202,736	9,908,617	11,022,099	12,729,535	12,697,033
ENDING FUND BALANCE	9,908,617	11,022,099	12,729,535	12,697,033	12,361,263

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, 2007, 2006, 2005, 2004, and 2003 are \$2,612,000, 2,844,000, \$2,474,000, \$2,344,000, \$2,464,000 and \$2,378,000 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 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.

The fund balance for the fiscal year ending June 30, 2003 was restated by \$163,441 to reflect a change in the reporting of certain accumulated vacation, sick, and other leave. The other years have been adjusted for comparative purposes.

**TOWN OF BRUNSWICK, MAINE
REVENUE, EXPENDITURE & TAX COMPARISON**

	Adopted 2007-08	Council 2008-09	Council Increase (Decrease)	Council Increase (Decrease)
<u>Revenues & Other Sources</u>				
Municipal (1)	7,414,025	7,405,282	(8,743)	(0.12%)
School (2)	17,486,069	18,090,790	604,721	3.46%
County	0	0	0	0.00%
	24,900,094	25,496,072	595,978	2.39%
<u>Expenditures & Other Uses</u>				
Municipal	18,913,513	19,309,424	395,911	2.09%
School	32,734,737	33,620,870	886,133	2.71%
County	1,052,971	1,088,467	35,496	3.37%
	52,701,221	54,018,761	1,317,540	2.50%
<u>Net From Property Taxes</u>				
Municipal	11,499,488	11,904,142	404,654	3.52%
School	15,248,668	15,530,080	281,412	1.85%
County	1,052,971	1,088,467	35,496	3.37%
	27,801,127	28,522,689	721,562	2.60%
<u>Taxable Valuation (Before Homestead)</u>	1,252,303,000	1,260,000,000	7,697,000	0.61%
<u>Tax Rates (per 1,000)</u>				
Municipal	9.18	9.45	0.27	2.94%
School	12.18	12.33	0.15	1.23%
County	0.84	0.86	0.02	2.38%
	22.20	22.64	0.44	1.98%
<u>Property Tax Revenue Calculation</u>				
<u>Taxable Valuation (Net 1/2 Homestead)</u>	1,235,460,300	1,242,984,300	7,524,000	0.61%
Tax Rate per (1,000)	22.20	22.64	0.44	1.98%
Tax Commitment	27,427,219	28,141,165	713,946	2.60%
<u>Homestead Reimbursement Calculation</u>				
Homestead Exempt Value (0.5)	16,842,700	17,015,700	173,000	1.03%
Homestead Reimbursement	373,908	385,235	11,327	3.03%
Total From Property Taxes	27,801,127	28,526,400	725,273	2.61%

Notes:

(1) Includes:

General Municipal Revenues	5,267,353	5,202,947	(64,406)	(1.22%)
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	31,672	0	(31,672)	(100.00%)
Use of Fund Balance	275,000	275,000	0	0.00%
State Revenue Sharing & Balance	2,100,000	2,100,000	0	0.00%
Other Sources	15,000	102,335	87,335	582.23%
	7,414,025	7,405,282	(8,743)	(0.12%)

(2) Includes:

General Education Revenues	16,286,069	16,530,692	244,623	1.50%
Education Balances	1,200,000	1,560,098	360,098	30.01%
	17,486,069	18,090,790	604,721	3.46%

2008-2009 EXPENDITURE BUDGET SUMMARY

	2006-2007 Expended	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	2007-2008 Est Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
<u>General Government</u>								
Administration	388,281	400,655	55,847	456,502	457,324	473,969	471,569	469,569
Human Resources	70,380	31,813	14,500	46,313	57,833	62,627	52,627	51,627
Finance Department	447,104	560,114	104,996	665,110	592,222	682,009	653,654	648,654
Technology Services	105,694	179,500	-	179,500	179,500	217,500	213,500	213,500
Municipal Officers	104,354	87,700	1,490	89,190	85,705	94,865	93,865	90,865
Municipal Building	128,163	138,144	26,862	165,006	167,331	243,727	176,133	174,633
Risk Management	462,472	513,500	-	513,500	487,091	513,500	513,500	513,500
Employee Benefits (1)	2,012,211	2,257,000	(2,257,000)	-	-	-	-	-
Cable TV	78,083	97,416	12,540	109,956	108,799	176,571	117,271	119,271
Assessing	206,268	228,816	65,027	293,843	290,135	301,007	294,917	293,917
Codes Enforcement	139,191	147,676	52,300	199,976	199,776	204,060	204,060	203,310
Town Clerk & Elections	220,320	274,081	55,269	329,350	319,481	343,469	343,469	342,599
Planning	176,987	195,473	49,305	244,778	236,705	246,527	244,227	241,652
Natural Resources	50,347	67,300	7,582	74,882	75,736	88,835	87,835	86,615
Economic Development	117,655	135,167	39,323	174,490	181,022	195,715	191,215	264,550
	4,707,510	5,314,355	(1,771,959)	3,542,396	3,438,660	3,844,381	3,657,842	3,714,262

(1) Beginning with the 2007-2008 adjustments and the 2008-2009 budget, most Employee Benefits are being budgeted to the departments where the employees work.

Public Safety

Fire Department	2,056,749	2,075,675	416,607	2,492,282	2,540,960	2,904,755	2,641,885	2,627,885
Police Department	2,969,636	3,149,564	786,333	3,935,897	3,573,548	4,041,765	3,989,302	3,969,302
Streetlights	171,360	177,000	-	177,000	183,500	185,000	185,000	185,000
Traffic Signals	29,365	13,000	-	13,000	12,500	13,100	13,100	13,100
Hydrant Rentals	301,197	304,000	-	304,000	311,200	312,000	312,000	312,000
Emergency Management	2,000	2,800	-	2,800	2,000	4,000	4,000	4,000
	5,530,307	5,722,039	1,202,940	6,924,979	6,623,708	7,460,620	7,145,287	7,111,287

Public Works

	2006-2007 Expended	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	2007-2008 Est Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
Administration	356,824	359,758	83,952	443,710	437,241	460,695	444,945	442,945
General Maintenance	591,182	596,226	121,215	717,441	742,257	733,892	699,471	691,021
Winter Maintenance	519,031	599,770	125,373	725,143	1,000,583	846,202	810,602	810,602
Refuse Collection & Disposal	657,462	578,777	-	578,777	545,139	566,878	566,878	566,878
Recycling	161,969	228,954	-	228,954	230,810	228,071	228,071	225,071
Central Garage	537,257	509,088	48,269	557,357	604,142	612,635	585,635	581,235
	2,823,726	2,872,573	378,809	3,251,382	3,560,172	3,448,373	3,335,602	3,317,752
<u>Human Services</u>								
General Assistance	140,625	176,688	19,634	196,322	157,408	198,165	158,809	147,828
Health & Social Services	28,820	2,500	34	2,534	2,534	23,480	2,600	2,600
	169,445	179,188	19,668	198,856	159,942	221,645	161,409	150,428
<u>Education</u>								
School Department	30,172,986	32,734,737	-	32,734,737	32,634,737	33,767,844	33,767,844	33,620,870
	30,172,986	32,734,737	-	32,734,737	32,634,737	33,767,844	33,767,844	33,620,870
<u>Recreation & Culture</u>								
Recreation Administration	343,714	343,803	79,395	423,198	405,400	432,562	427,562	423,452
Buildings & Grounds Maintenance	520,121	563,943	74,523	638,466	605,050	743,316	699,196	695,196
Coffin Pond	56,692	59,890	2,925	62,815	60,305	63,138	63,138	63,138
Teen Center	5,000	5,000	-	5,000	5,000	10,000	5,000	5,000
People Plus Center	70,250	70,000	-	70,000	70,000	70,000	70,000	70,000
Curtis Memorial Library	982,000	1,027,000	-	1,027,000	1,027,000	1,102,382	1,075,269	1,075,269
	1,977,776	2,069,636	156,843	2,226,479	2,172,755	2,421,398	2,340,165	2,332,055
<u>County Tax</u>								
	998,732	1,052,971	-	1,052,971	1,052,971	1,088,467	1,088,467	1,088,467
	998,732	1,052,971	-	1,052,971	1,052,971	1,088,467	1,088,467	1,088,467
<u>Unclassified</u>								

	2006-2007 Expended	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	2007-2008 Est Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
Promotion & Development	53,989	56,241	-	56,241	57,041	58,661	58,661	58,661
Assistance to St. Johns School	31,561	32,700	-	32,700	32,700	33,100	33,100	16,000
Cemetery Care	2,573	3,500	-	3,500	2,500	2,500	2,500	2,500
Tax Abatement Interest	63	-	-	-	-	-	-	-
Salary, Wage & Benefits Reserve	38,849	40,000	98,514	138,514	38,000	325,000	110,000	95,000
Contingency	763	-	-	-	-	-	-	-
Old High School	205,927	206,281	18,772	225,053	224,024	248,029	234,479	229,479
Industry Road Building	36,523	-	-	-	-	-	-	-
	370,248	338,722	117,286	456,008	354,265	667,290	438,740	401,640
<u>Debt Service</u>								
Principal & Interest Payments	1,188,936	832,000	-	832,000	832,000	652,000	652,000	652,000
	1,188,936	832,000	-	832,000	832,000	652,000	652,000	652,000
Total Expenditures	47,939,666	51,116,221	103,587	51,219,808	50,829,210	53,572,018	52,587,356	52,388,761
<u>Other Uses of Funds</u>								
To Other Funds	3,660,310	1,585,000	145,483	1,730,483	1,730,483	1,980,000	1,630,000	1,630,000
Total Other Uses	3,660,310	1,585,000	145,483	1,730,483	1,730,483	1,980,000	1,630,000	1,630,000
TOTAL EXPENDITURES & OTHER USES	51,599,976	52,701,221	249,070	52,950,291	52,559,693	55,552,018	54,217,356	54,018,761
Revenues & Other Sources	22,420,208	23,143,422				23,687,737	23,687,737	23,771,072
Net Before SRS	29,179,768	29,557,799				31,864,281	30,529,619	30,247,689
State Revenue Sharing	2,040,990	2,000,000	-	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
NET REQUIRED FROM PROPERTY TAXES		27,557,799				29,864,281	28,529,619	28,247,689
Plus Allowances:								
Deferred Property Taxes		200,000				200,000	200,000	200,000

	2006-2007 Expended	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	2007-2008 Est Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
Tax Abatements		75,000				75,000	75,000	75,000
Supplemental Taxes		-				-	-	-
Other		(31,672)				-	(1,019)	-
TOTAL FROM PROPERTY TAXES		27,801,127				30,139,281	28,803,600	28,522,689
TAXABLE VALUATION (Before Homestead)		1,252,303,000				1,260,000,000	1,260,000,000	1,260,000,000
TAX RATE		22.20				23.92 <i>(estimated)</i> 7.75%	22.86 <i>(estimated)</i> 2.97%	22.64 <i>(estimated)</i> 1.98%
Homestead Reimbursement Calculation								
Homestead Exempt Value (0.5)		16,842,700				17,015,700	17,015,700	17,015,700
Homestead Reimbursement		373,908				407,016	388,979	385,235
Total From Property Taxes Net of Homestead		27,427,219				29,732,265	28,414,621	28,137,454

2008-2009 REVENUE BUDGET

		2006-2007	2007-2008	2007-2008	2007-2008	2007-2008	2008-2009	2008-2009	2008-2009
		Actual	Budget	Adjustments	Adjusted	Estimated	Department	Manager	Council
<u>Taxes</u>									
111191-41110	Auto Excise Tax	2,570,099	2,500,000	-	2,500,000	2,550,000	2,500,000	2,500,000	2,500,000
111191-41111	Watercraft Excise Tax	25,202	23,000	-	23,000	25,000	23,000	23,000	23,000
111190-41105	Interest on Taxes	55,900	50,000	-	50,000	65,000	50,000	50,000	50,000
111190-41106	Tax Lien Costs	8,190	9,000	-	9,000	9,000	9,000	9,000	9,000
111190-41109	Payments In-Lieu of Taxes	159,090	156,000	-	156,000	180,800	180,000	180,000	180,000
		2,818,481	2,738,000	-	2,738,000	2,829,800	2,762,000	2,762,000	2,762,000
<u>Intergovernmental</u>									
131190-43102	State Tax Exemptions	23,075	29,000	-	29,000	20,000	15,000	15,000	15,000
131132-43103	Highway Grant Fund	240,552	225,000	-	225,000	244,600	230,000	230,000	230,000
131192-43106	Snowmobile Receipts	1,668	1,500	-	1,500	1,500	1,500	1,500	1,500
131142-43104	Gen. Asst. Reimbursement	18,909	31,000	-	31,000	31,000	24,000	24,000	24,000
131192-43105	Emergency Management	47,994	-	-	-	-	-	-	-
		332,199	286,500	-	286,500	297,100	270,500	270,500	270,500
<u>Administration</u>									
191011-49000	Miscellaneous	2,035	2,000	-	2,000	2,000	2,000	2,000	2,000
		2,035	2,000	-	2,000	2,000	2,000	2,000	2,000
<u>Finance Department</u>									
141111-44110	Auto Registration Fees	38,429	37,000	-	37,000	37,000	36,000	36,000	36,000
141111-44111	Boat, ATV, Snowmobile Regs.	2,544	2,500	-	2,500	2,500	2,500	2,500	2,500
191111-49000	Miscellaneous	3,008	2,500	-	2,500	5,000	2,500	2,500	2,500
		43,981	42,000	-	42,000	44,500	41,000	41,000	41,000

		2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Adjusted	2007-2008 Estimated	2008-2009 Department	2008-2009 Manager	2008-2009 Council
<u>Assessing</u>									
191311-49000	Miscellaneous	426	-	-	-	500	-	-	-
		426	-	-	-	500	-	-	-
<u>Codes Enforcement</u>									
121411-42100	Building Permits	31,132	28,000	-	28,000	24,000	25,000	25,000	25,000
121411-42101	Electrical Permits	29,176	17,500	-	17,500	20,000	19,000	19,000	19,000
121411-42102	Plumbing Permits	15,480	14,000	-	14,000	15,000	16,000	16,000	16,000
121411-42103	Zoning Board Fees	225	300	-	300	525	375	375	375
121411-42105	Mobile Home Permits	255	750	-	750	800	750	750	750
121411-42106	Institutional Permits	14,656	16,000	-	16,000	22,000	20,000	20,000	20,000
121411-42107	Alts/Addds Permits	14,857	13,000	-	13,000	13,000	13,000	13,000	13,000
121411-42108	Comm/Indus Permits	42,591	22,000	-	22,000	20,000	24,000	24,000	24,000
121411-42109	Multiple Dwellings	2,248	5,000	-	5,000	13,000	10,000	10,000	10,000
121411-42110	Accessory Structures	6,512	6,500	-	6,500	4,700	5,000	5,000	5,000
191411-49000	Miscellaneous	1,691	500	-	500	500	500	500	500
		158,822	123,550	-	123,550	133,525	133,625	133,625	133,625
<u>Town Clerk</u>									
121611-42200	Hunting & Fishing Licenses	2,106	2,200	-	2,200	2,200	2,020	2,020	2,020
121611-42201	Dog Licenses	2,349	2,105	-	2,105	2,105	2,212	2,212	2,212
121611-42202	Vital Statistics	52,658	38,000	-	38,000	38,000	38,000	38,000	38,000
121611-42203	General Licenses	24,715	22,940	-	22,940	22,940	22,725	22,725	22,725
121611-42204	Victualer Licenses	22,900	21,100	-	21,100	20,000	19,950	19,950	19,950
121611-42205	Shellfish Licenses	14,287	13,740	-	13,740	15,400	21,740	21,740	21,740
121611-42206	Neutered/Spayed Dog License	4,012	3,718	-	3,718	3,850	3,910	3,910	3,910
121611-42207	Passport Fees	16,500	12,000	-	12,000	12,000	11,125	11,125	11,125
121611-42208	Postage Fees	60	-	-	-	-	-	-	-
141611-44131	Advertising Fees	-	-	-	-	-	-	-	-
151621-45103	Unlicensed Dogs	2,447	5,450	-	5,450	10,000	6,700	6,700	6,700
121611-42209	Passport Photos	-	-	-	-	360	1,440	1,440	1,440

		2006-2007	2007-2008	2007-2008	2007-2008	2007-2008	2008-2009	2008-2009	2008-2009
		Actual	Budget	Adjustments	Adjusted	Estimated	Department	Manager	Council
191611-49000	Miscellaneous	7,320	1,800	-	1,800	1,800	1,800	1,800	1,800
		149,354	123,053	-	123,053	128,655	131,622	131,622	131,622
<u>Planning Department</u>									
121911-42300	Planning Fees	24,756	10,000	-	10,000	9,826	10,000	10,000	10,000
191911-49000	Miscellaneous	282	-	-	-	-	-	-	-
		25,039	10,000	-	10,000	9,826	10,000	10,000	10,000
<u>Fire Department</u>									
122121-42400	Fire Code Permits	1,790	1,500	-	1,500	1,000	1,500	1,500	1,500
142121-44155	Ambulance Service Fees	584,081	660,000	-	660,000	660,000	630,000	630,000	630,000
142121-44166	Special Detail, Fire	574	1,000	-	1,000	1,000	1,000	1,000	1,000
152121-45104	Fire False Alarms	3,400	4,000	-	4,000	3,000	3,400	3,400	3,400
192121-49000	Miscellaneous	1,757	250	-	250	250	1,000	1,000	1,000
		591,603	666,750	-	666,750	665,250	636,900	636,900	636,900
<u>Police Department</u>									
152221-45101	Parking Violations	9,080	9,000	-	9,000	9,000	7,000	7,000	7,000
152221-45102	Leash Law Receipts	1,400	500	-	500	650	500	500	500
152221-45100	Ordinance Fines	2,930	1,500	-	1,500	1,400	1,400	1,400	1,400
142221-44161	Witness Fees	5,833	5,000	-	5,000	6,000	8,600	8,600	8,600
142221-44163	School Resource Officer	63,311	66,000	-	66,000	66,300	68,600	68,600	68,600
122221-42500	Concealed Weapons Permits	490	-	-	-	400	400	400	400
152221-45105	False Alarm Fines	3,200	2,000	-	2,000	1,700	2,700	2,700	2,700
152221-45106	Restitution	106	-	-	-	80	-	-	-
142221-44165	Special Details	5,198	6,000	-	6,000	6,000	6,000	6,000	6,000
142221-44162	Police Reports	4,637	4,500	-	4,500	4,500	4,100	4,100	4,100
192221-49000	Miscellaneous	2,799	-	-	-	1,200	-	-	-
		98,984	94,500	-	94,500	97,230	99,300	99,300	99,300

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Adjusted	2007-2008 Estimated	2008-2009 Department	2008-2009 Manager	2008-2009 Council
<u>Public Works Department</u>								
123131-42600	Opening Permits	544	-	-	400	500	500	500
143131-44174	Labor & Materials	212	-	-	2,000	1,000	1,000	1,000
143431-44175	Solid Waste Recycling	96,355	-	-	20,000	20,000	20,000	20,000
193131-49000	Miscellaneous	19,007	-	-	3,500	3,500	3,500	3,500
		116,118	-	-	25,900	25,000	25,000	25,000
<u>General Assistance</u>								
194141-49103	General Assistance Recovery	260	1,000	-	1,000	1,000	1,000	1,000
194141-49000	Human Services Misc	0	-	-	-	-	-	-
		260	1,000	-	1,000	1,000	1,000	1,000
<u>Parks and Recreation</u>								
145051-44187	Coffin Pond Admission	17,520	15,000	-	15,000	15,000	15,000	25,000
195051-49000	Recreation Misc.	4,090	-	-	100	-	-	-
		21,609	15,000	-	15,000	15,000	15,000	25,000
<u>Unclassified</u>								
191192-49100	CATV Fees	207,372	195,000	-	195,000	200,000	195,000	195,000
161193-46100	Interest on General Funds	709,665	375,000	-	375,000	450,000	275,000	275,000
191111-49101	Workers Comp. Reimbursement	4,444	5,000	-	5,000	3,000	2,000	2,000
191111-49105	Postage & Handling	3,407	3,000	-	3,000	3,000	3,000	3,000
141111-44140	Housing Services Fees	571,553	587,000	-	587,000	587,000	590,000	590,000
191111-49210	Insurance Proceeds	6,058	-	-	20,771	-	-	-
		1,502,498	1,165,000	-	1,165,000	1,263,771	1,065,000	1,065,000
	TOTAL MUNICIPAL REVENUE	5,861,407	5,267,353	-	5,267,353	5,514,157	5,192,947	5,202,947

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Adjusted	2007-2008 Estimated	2008-2009 Department	2008-2009 Manager	2008-2009 Council
<u>Education Revenues</u>								
134546-43120	13,449,701	14,197,869	-	14,197,869	14,797,869	14,618,790	14,618,790	14,558,692
134546-43121	30,000	30,000	-	30,000	30,000	30,000	30,000	30,000
134546-43150	1,196,846	800,000	-	800,000	1,233,949	800,000	800,000	800,000
144545-44100	1,413,111	1,090,000	-	1,090,000	1,444,500	1,057,000	1,057,000	1,057,000
194545-49000	260,480	168,200	-	168,200	278,249	85,000	85,000	85,000
TOTAL EDUCATION REVENUES	16,350,138	16,286,069	-	16,286,069	17,784,567	16,590,790	16,590,790	16,530,692
TOTAL REVENUES	22,211,545	21,553,422	-	21,553,422	23,298,724	21,783,737	21,783,737	21,733,639
<u>Other Sources</u>								
191194-49150	812	-	-	-	-	-	-	-
192294-49153	20,389	15,000	-	15,000	20,389	29,000	29,000	29,000
192194-49151	-	-	-	-	-	-	-	-
193194-49154	-	-	-	-	22,300	-	-	-
From Other Funds	187,461	-	-	-	-	-	-	-
From BDC	-	-	-	-	-	-	-	73,335
TOTAL OTHER SOURCES	208,662	15,000	-	15,000	42,689	29,000	29,000	102,335

		2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Adjusted	2007-2008 Estimated	2008-2009 Department	2008-2009 Manager	2008-2009 Council
<u>Use of General Fund Balances</u>									
181100-48000	Undesignated Fund Balance	-	275,000	219,700	494,700	-	275,000	275,000	275,000
181100-48000	Encumbrances	-	-	29,370	29,370	-	-	-	-
181100-48001	State Revenue Sharing Balance	-	100,000	-	100,000	-	100,000	100,000	100,000
184500-48004	Education Balance Forward	-	1,200,000	-	1,200,000	-	1,500,000	1,500,000	1,560,098
	TOTAL USE OF BALANCES	-	1,575,000	249,070	1,824,070	-	1,875,000	1,875,000	1,935,098
	TOTAL REVS. O.S. & BALS.	22,420,208	23,143,422	249,070	23,392,492	23,341,413	23,687,737	23,687,737	23,771,072
<u>State Revenue Sharing</u>									
131192-43101	Revenue Sharing	2,040,990	2,000,000	-	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
<u>Property Taxes</u>									
111190-41101	Property Taxes	26,962,396	27,801,127	-	27,801,127	27,801,127	30,139,281	28,803,600	28,522,689
111190-41103	Decrease/(Increase) in Deferred Tax	(163,733)	(200,000)	-	(200,000)	(180,000)	(200,000)	(200,000)	(200,000)
111190-41104	Tax Abatements	(19,026)	(75,000)	-	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)
111190-41102	Supplemental Taxes	23,434	-	-	-	17,500	-	-	-
111190-41199	Other	(53)	31,672	-	31,672	31,672	-	1,019	-
	Subtotal	26,803,018	27,557,799	-	27,557,799	27,595,299	29,864,281	28,529,619	28,247,689
	TOTAL	51,264,216	52,701,221	249,070	52,950,291	52,936,712	55,552,018	54,217,356	54,018,761

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
<u>ADMINISTRATION - 11000</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	226,561	258,455	-	258,455	262,000	268,462	268,462	268,462
51050 Salaries, Temporary	2,848	1,000	-	1,000	-	750	750	350
51110 Overtime	3,315	1,000	-	1,000	1,500	1,250	1,250	1,250
	232,724	260,455	-	260,455	263,500	270,462	270,462	270,062
EMPLOYEE BENEFITS								
51410 Social Security/FICA	-	-	16,632	16,632	16,632	16,769	16,769	16,769
51420 Medicare	-	-	4,199	4,199	4,199	3,922	3,922	3,922
51430 Maine PERS	-	-	3,637	3,637	3,637	3,974	3,974	3,974
51450 Health Insurance	-	-	8,898	8,898	8,898	17,309	17,309	17,309
51455 Health Insurance Buy-back	-	-	3,710	3,710	3,710	2,116	2,116	2,116
51490 Deferred Compensation	-	-	18,771	18,771	18,771	19,267	19,267	19,267
	-	-	55,847	55,847	55,847	63,357	63,357	63,357
CONTRACTUAL SERVICES								
52021 Legal Services-Discretionary	57,091	75,000	-	75,000	55,000	75,000	75,000	75,000
52022 Legal Services-Cases	69,124	35,000	-	35,000	45,000	35,000	35,000	35,000
52090 Pro Servs - Other	810	2,000	-	2,000	15,000	5,000	5,000	4,000
52260 R & M Equipment	715	600	-	600	300	600	600	300
52500 Postage	629	2,000	-	2,000	1,000	1,500	1,500	1,200
52510 Telephone	2,755	4,000	-	4,000	2,300	2,600	2,600	2,600
52520 Advertising	2,150	1,000	-	1,000	300	500	500	500
52530 Printing	844	1,800	-	1,800	850	1,000	1,000	1,000
52540 Photocopies	4,675	4,000	-	4,000	1,600	1,800	1,800	1,800
52610 Travel	6,127	6,000	-	6,000	5,900	6,000	6,000	6,000
52640 Training	3,580	3,500	-	3,500	4,980	5,200	3,500	3,500
52670 Membership & Dues	518	1,800	-	1,800	1,837	1,900	1,900	1,900
	149,019	136,700	-	136,700	134,067	136,100	134,400	132,800
MATERIALS & SUPPLIES								
53020 Office Supplies	4,958	2,500	-	2,500	2,400	2,500	1,800	1,800
53062 Publications	1,581	1,000	-	1,000	1,510	1,550	1,550	1,550
	6,539	3,500	-	3,500	3,910	4,050	3,350	3,350
TOTAL	388,281	400,655	55,847	456,502	457,324	473,969	471,569	469,569

2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
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This account funds general administrative costs of the Town.

Full-time employees:							
Town Manager						107,897	107,897
Asst. Town Manager/Personnel Director						85,632	85,632
Administrative Assistant						41,063	41,063
Human Resources Specialist						33,870	33,870
						268,462	268,462
Membership and Dues include:							
ICMA/MTCMA						1,900	1,900
						1,900	1,900

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
<u>HUMAN RESOURCES - 11050</u>								
CONTRACTUAL SERVICES								
52030 Pro Servs - Medical	2,179	2,000	-	2,000	2,000	2,262	2,262	2,262
52090 Professional Servs - Other	7,652	1,500	-	1,500	8,000	1,500	1,500	1,500
52100 Electricity	391	350	-	350	600	600	600	600
52110 Water	42	150	-	150	60	75	75	75
52120 Sewer	96	100	-	100	130	120	120	120
52260 R & M Equipment	42	250	-	250	250	250	250	250
52320 Office Rental	10,800	10,800	-	10,800	11,205	11,800	11,800	11,800
52510 Telephone	65	400	-	400	675	600	600	600
52520 Advertising	34,144	5,000	-	5,000	12,000	13,000	7,000	6,000
52530 Printing	363	750	-	750	750	750	750	750
52640 Training	921	1,500	-	1,500	1,200	1,500	1,500	1,500
52650 Recruiting	68	500	-	500	-	5,000	500	500
52660 Personnel Testing	1,357	1,000	-	1,000	250	1,000	1,000	1,000
52661 Background Checks	1,631	1,200	-	1,200	1,000	1,400	1,400	1,400
52670 Membership & Dues	645	350	-	350	1,200	1,200	1,200	1,200
	60,396	25,850	-	25,850	39,320	41,057	30,557	29,557
MATERIALS & SUPPLIES								
53010 General Supplies	598	-	-	-	-	-	-	-
53020 Office Supplies	6,061	750	-	750	300	500	500	500
53060 Training Supplies	-	500	-	500	250	500	500	500
53062 Publications	-	350	-	350	200	470	470	470
53110 Heating Fuel	1,391	1,200	-	1,200	1,000	1,200	1,200	1,200
53150 Janitorial Supplies	-	100	-	100	-	100	100	100
	8,050	2,900	-	2,900	1,750	2,770	2,770	2,770
PROGRAMS								
55002 Employee Assistance	1,840	3,063	-	3,063	3,063	3,300	3,300	3,300
51460 Life Insurance (Retirees)	-	-	7,000	7,000	5,500	7,000	7,000	7,000
51465 Medical/Dep Care	-	-	5,000	5,000	5,000	5,500	5,500	5,500
52330 Rental of Facilities	-	-	2,500	2,500	2,700	3,000	3,000	3,000
55105 Personnel Board	94	-	-	-	500	-	500	500
	1,934	3,063	14,500	17,563	16,763	18,800	19,300	19,300
TOTAL	70,380	31,813	14,500	46,313	57,833	62,627	52,627	51,627

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
<u>FINANCE DEPARTMENT - 11100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	327,641	422,526	-	422,526	396,178	430,484	430,484	428,484
51040 Wages, Part-time	28,853	37,503	-	37,503	1,650	28,355	-	-
51110 Overtime	6,751	5,577	-	5,577	4,732	5,577	5,577	5,577
	363,245	465,606	-	465,606	402,560	464,416	436,061	434,061
EMPLOYEE BENEFITS								
51410 Social Security/FICA	-	-	24,888	24,888	24,888	28,647	28,647	28,647
51420 Medicare	-	-	5,878	5,878	5,878	6,700	6,700	6,700
51430 Maine PERS	-	-	5,701	5,701	5,701	6,965	6,965	6,965
51450 Health Insurance	-	-	59,293	59,293	59,293	65,196	65,196	65,196
51455 Health Insurance Buy-back	-	-	6,624	6,624	6,624	6,914	6,914	6,914
51490 Deferred Compensation	-	-	2,612	2,612	2,612	2,999	2,999	2,999
	-	-	104,996	104,996	104,996	117,421	117,421	117,421
CONTRACTUAL SERVICES								
52015 Banking Services	7,539	10,800	-	10,800	7,673	15,600	15,600	15,600
52090 Pro Servs - Other	9,664	9,089	-	9,089	9,512	9,089	9,089	9,089
52260 R & M Equipment	16,019	16,268	-	16,268	17,555	16,268	16,268	16,268
52360 Equipment Rental	540	540	-	540	540	540	540	540
52500 Postage	18,115	20,530	-	20,530	18,597	21,275	21,275	19,275
52510 Telephone	3,140	3,060	-	3,060	2,690	3,060	3,060	3,060
52530 Printing	5,614	7,776	-	7,776	4,839	7,280	7,280	7,280
52540 Photocopies	1,381	1,600	-	1,600	1,519	1,600	1,600	1,600
52610 Travel	471	1,000	-	1,000	300	1,000	1,000	1,000
52640 Training	8,846	9,000	-	9,000	7,488	9,000	9,000	8,000
52670 Membership & Dues	1,185	1,145	-	1,145	1,320	1,335	1,335	1,335
52871 Filing Fees	-	800	-	800	-	800	800	800
52880 Registry of Deeds	4,680	5,400	-	5,400	5,083	5,400	5,400	5,400
52999 Clearing Account	(203)	-	-	-	-	-	-	-
	76,991	87,008	-	87,008	77,116	92,247	92,247	89,247

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
<u>FINANCE DEPARTMENT - 11100</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	4,011	3,300	-	3,300	2,950	3,300	3,300	3,300
53030 Computer Supplies	1,981	2,700	-	2,700	3,225	3,125	3,125	3,125
53062 Publications	877	1,500	-	1,500	1,375	1,500	1,500	1,500
	6,868	7,500	-	7,500	7,550	7,925	7,925	7,925
TOTAL	447,104	560,114	104,996	665,110	592,222	682,009	653,654	648,654

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

Full-time Personnel:	Finance Director						85,961	85,961
	Deputy Director						61,736	61,736
	Accounting Asst. - A/P, A/R						50,469	50,469
	Accounting Asst. - P/R						50,469	50,469
	Office Manager - Tax						44,696	44,696
	Administrative Assistant						42,828	42,828
	Assistant Tax Collector						37,103	37,103
	Accounts Clerk						29,001	29,001
	Accounts Clerk						28,221	28,221
	Salary Vacancy Factor						-	(2,000)
							430,484	428,484
Professional Services:	Tax Bill Preparation						5,283	5,283
	GFOA CAFR Review						480	480
	Motor Vehicle Reminders						3,306	3,306
	Pacer						20	20
							9,089	9,089

TECHNOLOGY SERVICES - 11150

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
CONTRACTUAL SERVICES								
52070 Computer Services	41,000	75,000	-	75,000	75,000	100,000	100,000	100,000
52090 Professional Services	605	4,500	-	4,500	4,500	10,000	10,000	10,000
52260 R&M Equipment	3,439	-	-	-	-	5,000	5,000	5,000
52516 Internet Services	7,298	10,000	-	10,000	10,000	12,500	12,500	12,500
52870 Licenses	2,597	40,000	-	40,000	40,000	40,000	40,000	40,000
	54,939	129,500	-	129,500	129,500	167,500	167,500	167,500
MATERIALS & SUPPLIES								
53030 Computer Supplies	4,164	10,000	-	10,000	10,000	10,000	8,000	8,000
	4,164	10,000	-	10,000	10,000	10,000	8,000	8,000
CAPITAL								
56600 Capital Equipment	46,591	40,000	-	40,000	40,000	40,000	38,000	38,000
	46,591	40,000	-	40,000	40,000	40,000	38,000	38,000
TOTAL	105,694	179,500	-	179,500	179,500	217,500	213,500	213,500

Capital Outlay - Equipment:

Computers and Equipment	38,000	38,000
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	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
<u>MUNICIPAL OFFICERS - 11200</u>								
PERSONNEL SERVICES								
51090 Stipends - Town Council	18,116	18,500	-	18,500	18,500	18,500	18,500	18,500
	18,116	18,500	-	18,500	18,500	18,500	18,500	18,500
EMPLOYEE BENEFITS								
51410 Social Security/FICA	-	-	1,205	1,205	1,205	1,147	1,147	1,147
51420 Medicare	-	-	285	285	285	268	268	268
	-	-	1,490	1,490	1,490	1,415	1,415	1,415
CONTRACTUAL SERVICES								
52010 Audit Services	25,750	33,000	-	33,000	33,000	35,000	35,000	33,000
52090 Pro Servs - Other	26,993	2,500	-	2,500	2,000	2,500	2,500	2,500
52260 R & M Equipment	-	100	-	100	-	100	100	100
52520 Advertising	7,514	5,500	-	5,500	3,500	4,750	4,750	4,750
52530 Printing	-	3,500	-	3,500	-	3,500	3,500	2,500
52540 Photocopies	1,109	500	-	500	3,585	3,600	3,600	3,600
52640 Training	20	500	-	500	250	500	500	500
52670 Membership & Dues	19,994	20,600	-	20,600	20,580	22,000	22,000	22,000
	81,379	66,200	-	66,200	62,915	71,950	71,950	68,950
MATERIALS & SUPPLIES								
53010 General Supplies	4,859	3,000	-	3,000	2,800	3,000	2,000	2,000
	4,859	3,000	-	3,000	2,800	3,000	2,000	2,000
TOTAL	104,354	87,700	1,490	89,190	85,705	94,865	93,865	90,865

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.

Printing provides for printing the budget and annual report.

Photocopying includes photocopying agendas, minutes and other materials.

Membership and Dues is for MMA and Service Center Coalition.

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
<u>MUNICIPAL BUILDING - 11220</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	33,042	34,269	-	34,269	34,269	34,231	34,231	34,231
51040 Wages, Part-time	11,786	13,909	-	13,909	13,909	24,785	14,221	14,221
51110 Overtime	11,397	8,911	-	8,911	8,911	9,257	9,257	9,257
	56,224	57,089	-	57,089	57,089	68,273	57,709	57,709
EMPLOYEE BENEFITS								
51410 Social Security/FICA	-	-	3,579	3,579	3,579	4,233	4,233	4,233
51420 Medicare	-	-	846	846	846	990	990	990
51455 Health Insurance	-	-	11,426	11,426	11,426	11,972	11,972	11,972
51490 Deferred Compensation	-	-	2,521	2,521	2,521	3,015	3,015	3,015
	-	-	18,372	18,372	18,372	20,210	20,210	20,210
CONTRACTUAL SERVICES								
52090 Professional Services	3,862	6,440	-	6,440	6,440	8,024	8,024	8,024
52100 Electricity	20,032	20,000	-	20,000	22,500	23,000	23,000	23,000
52110 Water	833	1,000	-	1,000	1,000	1,000	1,000	1,000
52120 Sewer	1,222	1,560	-	1,560	1,560	1,560	1,560	1,560
52150 Custodial Services	1,757	2,500	-	2,500	2,500	3,000	3,000	3,000
52220 R & M Building	15,183	14,000	8,490	22,490	22,490	23,500	23,500	23,500
52260 R & M Equipment	3,318	2,350	-	2,350	2,350	3,850	3,850	3,850
52510 Telephone	1,950	2,175	-	2,175	2,175	2,355	2,355	2,355
52610 Travel	1,367	1,100	-	1,100	1,175	1,400	1,400	1,400
52640 Training	-	250	-	250	250	250	250	250
52670 Membership & Dues	-	50	-	50	50	-	-	-
	49,524	51,425	8,490	59,915	62,490	67,939	67,939	67,939
MATERIALS & SUPPLIES								
53010 General Supplies	3,097	3,500	-	3,500	3,500	3,500	3,500	3,500
53110 Heating Fuel	11,828	10,530	-	10,530	10,530	13,275	13,275	13,275
53150 Janitorial Supplies	4,883	4,500	-	4,500	4,500	5,000	5,000	4,500
53710 Clothing	361	1,200	-	1,200	950	1,200	1,200	1,200
53730 Minor Equip/Hand Tools	2,246	2,200	-	2,200	2,200	2,200	2,200	1,200
	22,415	21,930	-	21,930	21,680	25,175	25,175	23,675

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
<u>MUNICIPAL BUILDING - 11220</u>								
<u>(continued)</u>								
CAPITAL OUTLAY								
56200 Capital - Bldg. Improvements	-	7,700	-	7,700	7,700	37,130	5,100	5,100
56600 Capital - Equipment	-	-	-	-	-	25,000	-	-
	-	7,700	-	7,700	7,700	62,130	5,100	5,100
TOTAL	128,163	138,144	26,862	165,006	167,331	243,727	176,133	174,633

The Municipal Building Account covers general expenses relating to the operation and maintenance of the municipal building and grounds. The building includes 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.					34,231	34,231
							34,231	34,231
Wages Part-time		Custodian - 20 hrs./wk.					14,221	14,221
							14,221	14,221
Heating Fuel		4,500 gallons at		2.95			13,275	13,275
Capital - Building Improvements:		Carpet Replacement					5,100	5,100

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
<u>RISK MANAGEMENT - 11230</u>								
51510 Unemployment Compensation	1,077	6,000	-	6,000	14,700	15,000	15,000	15,000
51520 Worker's Compensation	239,675	276,000	-	276,000	261,000	265,000	265,000	265,000
52410 Comp General Liability	74,655	65,000	-	65,000	60,001	65,000	65,000	65,000
52420 Property Insurance	11,762	15,000	-	15,000	12,126	15,000	15,000	15,000
52421 Electronic Data Process	1,395	1,500	-	1,500	1,485	2,000	2,000	2,000
52423 Boiler & Machinery	2,360	2,500	-	2,500	2,376	2,500	2,500	2,500
52424 Hull	4,905	5,300	-	5,300	4,505	5,000	5,000	5,000
52425 Fine Arts	150	200	-	200	150	200	200	200
52430 Vehicle	59,992	64,500	-	64,500	60,746	66,000	66,000	66,000
52435 Mobile Equip & Inland Marine	26,440	28,500	-	28,500	25,074	27,000	27,000	27,000
52440 Pub Official Liability	17,148	18,500	-	18,500	16,981	18,500	18,500	18,500
52452 Ambulance Malpractice	2,607	3,000	-	3,000	2,607	3,000	3,000	3,000
52454 Police Prof Liability	22,422	24,500	-	24,500	22,371	25,000	25,000	25,000
52475 Crime Coverage	2,643	3,000	-	3,000	2,064	2,300	2,300	2,300
52498 Miscellaneous	750	-	-	-	905	2,000	2,000	2,000
55000 Program	(5,509)	-	-	-	-	-	-	-
TOTAL	462,472	513,500	-	513,500	487,091	513,500	513,500	513,500

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.

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
<u>EMPLOYEE BENEFITS - 11240</u>								
51410 FICA	366,635	406,500	(402,292)	4,208	-	430,000	425,000	425,000
51420 Medicare	106,676	118,000	(117,871)	129	-	125,000	122,000	122,000
51430 Maine PERS	133,622	143,000	(154,733)	(11,733)	-	175,000	170,000	170,000
51450 Health Insurance	1,216,904	1,380,000	(1,269,108)	110,892	-	1,350,000	1,345,000	1,345,000
51455 Health Ins Buy-Back	44,131	50,000	(55,001)	(5,001)	-	65,000	65,000	65,000
51460 Life Insurance	5,692	7,000	(7,000)	-	-	7,000	7,000	7,000
51465 Medical/Dep Care	5,512	5,000	(5,000)	-	-	5,500	5,500	5,500
51490 Deferred Compensation	130,340	145,000	(144,981)	19	-	155,000	150,000	150,000
52330 Rental of Facilities	2,700	2,500	(2,500)	-	-	3,000	3,000	3,000
<i>Distributed to Departments</i>	-	-	(98,514)	(98,514)	-	(2,315,500)	(2,292,500)	(2,292,500)
TOTAL	2,012,211	2,257,000	(2,257,000)	-	-	-	-	-

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 .

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% .

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, 2008 Brunswick's rate did not increase.

Health Insurance Buy-Back: The Town provides compensation to those eligible who elect not to participate in the Health Insurance plan. Approximately 24 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.

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
<u>CABLE TV - 11250</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	45,439	48,016	-	48,016	48,016	84,786	50,786	50,786
51040 Wages, Part-time	7,828	15,000	-	15,000	9,000	15,000	13,000	15,000
51050 Salaries, Temporary	225	-	-	-	150	-	-	-
	53,491	63,016	-	63,016	57,166	99,786	63,786	65,786
EMPLOYEE BENEFITS								
51410 Social Security/FICA	-	-	3,561	3,561	3,561	6,187	6,187	6,187
51420 Medicare	-	-	841	841	841	1,447	1,447	1,447
51450 Health Insurance	-	-	5,094	5,094	5,094	5,338	5,338	5,338
51490 Deferred Compensation	-	-	3,044	3,044	3,044	5,313	5,313	5,313
	-	-	12,540	12,540	12,540	18,285	18,285	18,285
CONTRACTUAL SERVICES								
52090 Professional Services	1,518	-	-	-	2,600	5,000	5,000	5,000
52260 R & M Equipment	2,210	2,500	-	2,500	2,500	4,000	4,000	4,000
52510 Telephone	782	700	-	700	800	900	900	900
52610 Travel	232	1,000	-	1,000	900	1,200	1,200	1,200
52640 Training	4,171	5,000	-	5,000	6,000	7,000	7,000	7,000
52670 Membership & Dues	959	1,300	-	1,300	1,000	1,500	1,500	1,500
52870 Licenses	-	-	-	-	1,093	2,700	2,700	2,700
	9,872	10,500	-	10,500	14,893	22,300	22,300	22,300
MATERIALS & SUPPLIES								
53010 General Supplies	1,309	3,000	-	3,000	3,000	4,000	4,000	4,000
53730 Minor Equip & Hand Tools	6,811	8,900	-	8,900	8,900	17,200	8,900	8,900
	8,120	11,900	-	11,900	11,900	21,200	12,900	12,900
CAPITAL OUTLAY								
56600 Capital - Equipment	6,600	12,000	-	12,000	12,300	15,000	-	-
	6,600	12,000	-	12,000	12,300	15,000	-	-
TOTAL	78,083	97,416	12,540	109,956	108,799	176,571	117,271	119,271
Salaries Full-time:							50,786	50,786
		Cable TV Coordinator						

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
<u>ASSESSING - 11300</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	174,517	186,608	-	186,608	186,608	189,054	189,054	189,054
51040 Wages, Part-time	466	-	-	-	-	-	-	-
51110 Overtime	1,422	2,400	-	2,400	3,200	3,300	3,300	3,300
	176,405	189,008	-	189,008	189,808	192,354	192,354	192,354
EMPLOYEE BENEFITS								
51410 Social Security/FICA	-	-	12,234	12,234	12,234	11,926	11,926	11,926
51420 Medicare	-	-	2,890	2,890	2,890	2,789	2,789	2,789
51450 Health Insurance	-	-	27,947	27,947	27,947	29,281	29,281	29,281
51455 Health Insurance Buy-back	-	-	2,235	2,235	2,235	2,116	2,116	2,116
51490 Deferred Compensation	-	-	11,921	11,921	11,921	12,081	12,081	12,081
	-	-	57,227	57,227	57,227	58,193	58,193	58,193
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	5,038	14,000	7,800	21,800	18,800	11,632	11,632	10,632
52260 R & M Equipment	-	200	-	200	-	200	200	200
52500 Postage	3,292	4,910	-	4,910	4,900	5,140	5,140	5,140
52510 Telephone	1,255	1,392	-	1,392	1,300	1,392	1,392	1,392
52530 Printing	298	620	-	620	300	1,020	1,020	1,020
52540 Photocopies	1,413	440	-	440	1,400	1,440	1,440	1,440
52610 Travel	4,693	4,626	-	4,626	4,600	4,806	4,806	4,806
52640 Training	2,625	5,095	-	5,095	2,800	4,500	4,500	4,500
52670 Membership & Dues	505	560	-	560	700	600	600	600
52870 Licenses	-	-	-	-	-	7,900	5,100	5,100
52880 Registry of Deeds	2,128	3,000	-	3,000	3,000	3,000	3,000	3,000
	21,247	34,843	7,800	42,643	37,800	41,630	38,830	37,830
MATERIALS & SUPPLIES								
53020 Office Supplies	1,746	1,600	-	1,600	2,000	2,100	2,100	2,100
53030 Computer Supplies	6,097	2,660	-	2,660	2,600	5,990	2,700	2,700
53062 Publications	773	705	-	705	700	740	740	740
	8,616	4,965	-	4,965	5,300	8,830	5,540	5,540
TOTAL	206,268	228,816	65,027	293,843	290,135	301,007	294,917	293,917

This budget finances the assessing function of municipal government.

	2006-2007	2007-2008	2007-2008	2007-2008	Estimated	2008-2009	2008-2009	2008-2009
	Actual	Budget	Adjustments	Available	2007-2008	Department	Manager	Council
					Expended			

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

Personnel include:

Assessor							71,933	71,933
Asst. Assessor							49,015	49,015
Admin Secretary							33,785	33,785
Assess Clerk							34,321	34,321
							189,054	189,054

Professional Services:

Book Binding							600	600
Bulk annual mailing							4,032	4,032
Digital map update							4,000	3,000
Appraisal consulting							3,000	3,000
							11,632	10,632

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
<u>CODES ENFORCEMENT - 11400</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	128,922	133,926	-	133,926	133,926	136,012	136,012	136,012
51040 Wages, Part-time	90	1,000	-	1,000	700	1,100	1,100	600
	129,012	134,926	-	134,926	134,626	137,112	137,112	136,612
EMPLOYEE BENEFITS								
51410 Social Security/FICA	-	-	8,732	8,732	8,732	8,501	8,501	8,501
51420 Medicare	-	-	2,062	2,062	2,062	1,988	1,988	1,988
51430 Maine PERS	-	-	514	514	514	557	557	557
51450 Health Insurance	-	-	34,279	34,279	34,279	35,915	35,915	35,915
51490 Deferred Compensation	-	-	6,713	6,713	6,713	6,837	6,837	6,837
	-	-	52,300	52,300	52,300	53,798	53,798	53,798
CONTRACTUAL SERVICES								
52260 R & M Equipment	-	250	-	250	250	250	250	250
52500 Postage	584	750	-	750	750	750	750	750
52510 Telephone	1,546	1,500	-	1,500	1,500	1,500	1,500	1,500
52520 Advertising	396	400	-	400	500	500	500	500
52530 Printing	466	800	-	800	800	800	800	800
52540 Photocopies	867	1,050	-	1,050	1,050	1,050	1,050	1,050
52610 Travel	4,201	4,900	-	4,900	4,900	5,000	5,000	5,000
52640 Training	272	500	-	500	500	700	700	700
52670 Dues & Membership	270	300	-	300	300	300	300	300
	8,602	10,450	-	10,450	10,550	10,850	10,850	10,850
MATERIALS & SUPPLIES								
53020 Office Supplies	1,323	2,000	-	2,000	2,000	2,000	2,000	1,750
53062 Publications	254	300	-	300	300	300	300	300
	1,577	2,300	-	2,300	2,300	2,300	2,300	2,050
TOTAL	139,191	147,676	52,300	199,976	199,776	204,060	204,060	203,310

2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
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Department staff consists of:

Codes Enforcement Officer						61,905	61,905
Inspections Officer						45,032	45,032
Administrative Secretary						29,075	29,075
						136,012	136,012

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.

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
<u>TOWN CLERK & ELECTIONS - 11600</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	151,598	183,856	-	183,856	183,856	189,012	189,012	189,012
51040 Wages, Part-time	36,561	39,967	-	39,967	35,000	37,905	37,905	37,305
51110 Overtime	3,856	11,969	-	11,969	7,000	12,762	12,762	12,762
	192,015	235,792	-	235,792	225,856	239,679	239,679	239,079
EMPLOYEE BENEFITS								
51410 Social Security/FICA	-	-	12,375	12,375	12,375	14,860	14,860	14,860
51420 Medicare	-	-	2,923	2,923	2,923	3,475	3,475	3,475
51430 Maine PERS	-	-	1,455	1,455	1,455	1,644	1,644	1,644
51450 Health Insurance	-	-	28,164	28,164	28,164	29,281	29,281	29,281
51455 Health Insurance Buy-back	-	-	3,650	3,650	3,650	3,457	3,457	3,457
51490 Deferred Compensation	-	-	6,702	6,702	6,702	7,112	7,112	7,112
	-	-	55,269	55,269	55,269	59,829	59,829	59,829
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	3,826	9,480	-	9,480	9,480	7,180	7,180	7,180
52260 R & M Equipment	1,672	2,015	-	2,015	2,015	2,575	2,575	2,575
52500 Postage	2,838	5,544	-	5,544	4,000	6,145	6,145	6,145
52510 Telephone	767	840	-	840	840	840	840	840
52520 Advertising	2,680	1,260	-	1,260	1,260	1,350	1,350	1,350
52530 Printing	3,624	3,695	-	3,695	7,500	8,860	8,860	8,860
52540 Photocopies	3,358	3,974	-	3,974	3,974	4,012	4,012	4,012
52610 Travel	765	1,009	-	1,009	1,009	1,076	1,076	906
52640 Training	1,137	3,050	-	3,050	1,800	4,465	4,465	4,465
52670 Membership & Dues	470	510	-	510	510	410	410	410
	21,137	31,377	-	31,377	32,388	36,913	36,913	36,743
MATERIALS & SUPPLIES								
53020 Office Supplies	5,940	5,018	-	5,018	5,018	5,218	5,218	5,218
53030 Computer Supplies	1,129	1,670	-	1,670	800	1,660	1,660	1,560
53062 Publications	100	224	-	224	150	170	170	170
	7,168	6,912	-	6,912	5,968	7,048	7,048	6,948
TOTAL	220,320	274,081	55,269	329,350	319,481	343,469	343,469	342,599

2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
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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					72,309	72,309
	Deputy Clerk					41,025	41,025
	Assistant Clerk					34,405	34,405
	Assistant Clerk					36,128	36,128
	Additional Regular Time					5,145	5,145
						189,012	189,012
Part-time account funds:	Registrar of Voters					12,970	12,970
	Absentee Ballots					2,695	2,695
	Election Training					4,020	4,020
	Election Day (2)					18,220	17,620
						37,905	37,305
Professional Services covers:	Election Programming					4,000	4,000
	Indexing Project					2,000	2,000
	Book Binding					1,180	1,180
						7,180	7,180

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
<u>PLANNING - 11900</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	157,353	169,418	-	169,418	166,000	168,541	168,541	168,541
51040 Wages, Part-time	2,241	3,855	-	3,855	3,000	5,710	5,710	3,135
	159,594	173,273	-	173,273	169,000	174,251	174,251	171,676
EMPLOYEE BENEFITS								
51410 Social Security/FICA	-	-	14,476	14,476	14,476	10,804	10,804	10,804
51420 Medicare	-	-	3,416	3,416	3,416	2,527	2,527	2,527
51450 Health Insurance	-	-	21,712	21,712	21,712	20,680	20,680	20,680
51455 Health Insurance Buy-back	-	-	760	760	760	2,116	2,116	2,116
51490 Deferred Compensation	-	-	8,941	8,941	8,941	10,819	10,819	10,819
	-	-	49,305	49,305	49,305	46,946	46,946	46,946
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	1,243	1,000	-	1,000	1,000	1,000	1,000	1,000
52260 R & M Equipment	249	250	-	250	250	350	350	350
52500 Postage	1,586	2,500	-	2,500	2,000	2,500	2,500	2,500
52510 Telephone	1,731	1,750	-	1,750	1,600	2,230	2,230	2,230
52520 Advertising	1,711	1,500	-	1,500	1,500	3,000	3,000	3,000
52530 Printing	215	700	-	700	700	700	700	700
52540 Photocopies	4,619	6,750	-	6,750	3,000	4,500	3,200	3,200
52610 Travel	813	600	-	600	600	800	800	800
52640 Training	992	3,000	-	3,000	3,000	4,300	4,300	4,300
52670 Membership & Dues	590	400	-	400	1,000	800	800	800
	13,751	18,450	-	18,450	14,650	20,180	18,880	18,880
MATERIALS & SUPPLIES								
53020 Office Supplies	3,447	3,500	-	3,500	3,500	3,500	3,500	3,500
53062 Publications	195	250	-	250	250	650	650	650
	3,642	3,750	-	3,750	3,750	4,150	4,150	4,150
CAPITAL OUTLAY								
56600 Capital - Equipment	-	-	-	-	-	1,000	-	-
	-	-	-	-	-	1,000	-	-
TOTAL	176,987	195,473	49,305	244,778	236,705	246,527	244,227	241,652

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
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This budget funds the operation of the Planning Board and the Planning Department.

Salary account:		Director of Planning & Development				74,075	74,075	
		Administrative Assistant				36,556	36,556	
		Planner				57,910	57,910	
						168,541	168,541	
Part-time wages account:		Planning Board Recording Secretary				2,475	2,475	
		Temporary Secretary				1,575	-	
		Village Review Board Recording Secretary				660	660	
		Intern				1,000	-	
						5,710	3,135	
Professional Services account is as follows:								
		Miscellaneous Studies				1,000	1,000	

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
<u>NATURAL RESOURCES - 11940</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	42,815	57,200	-	57,200	52,571	57,561	57,561	57,561
51040 Wages, Part-time	-	1,500	-	1,500	1,500	1,000	-	-
	42,815	58,700	-	58,700	54,071	58,561	57,561	57,561
EMPLOYEE BENEFITS								
51410 Social Security/FICA	-	-	3,681	3,681	3,681	3,370	3,370	3,370
51420 Medicare	-	-	869	869	869	788	788	788
51450 Health Insurance	-	-	5,094	5,094	5,094	5,338	5,338	5,338
51490 Deferred Compensation	-	-	3,421	3,421	3,421	3,438	3,438	3,438
	-	-	13,065	13,065	13,065	12,934	12,934	12,934
CONTRACTUAL SERVICES								
52090 Professional Services	950	2,500	-	2,500	2,500	5,500	5,500	5,500
52230 R & M Facilities	1,364	1,500	-	1,500	1,500	1,500	1,500	1,500
52510 Telephone	878	1,000	-	1,000	1,000	1,600	1,600	1,600
52610 Travel	960	1,000	-	1,000	1,000	1,200	1,200	1,200
52640 Training	1,080	400	-	400	400	1,000	1,000	1,000
52670 Membership & Dues	-	200	-	200	200	200	200	200
	5,232	6,600	-	6,600	6,600	11,000	11,000	11,000
MATERIALS & SUPPLIES								
53010 General Supplies	1,113	400	-	400	400	400	400	400
53020 Office Supplies	618	1,000	-	1,000	1,000	2,000	2,000	2,000
	1,731	1,400	-	1,400	1,400	2,400	2,400	2,400
PROGRAMS								
55000 Program	-	-	(5,483)	(5,483)	-	-	-	-
55113 Conservation Commission	569	600	-	600	600	1,220	1,220	720
Marine Resources Committee	-	-	-	-	-	2,720	2,720	2,000
	569	600	(5,483)	(4,883)	600	3,940	3,940	2,720
TOTAL	50,347	67,300	7,582	74,882	75,736	88,835	87,835	86,615

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
Salaries, Full-time								
		Natural Resource Planner					57,561	57,561
Professional Services Other								
		Surveys, Mapping & Sampling					5,500	5,500

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
<u>ECONOMIC DEVELOPMENT - 11950</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	94,757	115,117	-	115,117	115,117	119,842	119,842	169,842
51040 Wages, Part-Time	-	-	-	-	-	2,000	2,000	2,000
	94,757	115,117	-	115,117	115,117	121,842	121,842	171,842
EMPLOYEE BENEFITS								
51410 Social Security/FICA	-	-	7,525	7,525	7,525	7,554	7,554	10,654
51420 Medicare	-	-	1,777	1,777	1,777	1,767	1,767	2,492
51450 Health Insurance	-	-	22,853	22,853	22,853	23,943	23,943	35,953
51490 Deferred Compensation	-	-	7,168	7,168	7,168	7,587	7,587	10,587
	-	-	39,323	39,323	39,323	40,851	40,851	59,686
CONTRACTUAL SERVICES								
52090 Professional Services	3,172	2,000	-	2,000	2,149	2,000	2,000	2,000
52100 Electricity	118	100	-	100	291	320	320	320
52110 Water	-	-	-	-	45	72	72	72
52120 Sewer	-	-	-	-	57	80	80	80
52330 Rental of Facilities	5,794	5,100	-	5,100	11,988	11,400	11,400	11,400
52500 Postage	403	300	-	300	300	300	300	300
52510 Telephone	2,123	1,100	-	1,100	1,779	1,900	1,900	1,900
52525 Promotion	2,551	2,000	-	2,000	489	2,000	2,000	2,000
52530 Printing	298	500	-	500	-	500	500	500
52610 Travel	2,310	2,600	-	2,600	2,440	2,600	2,600	4,600
52640 Training	2,692	4,000	-	4,000	2,000	8,500	4,000	6,000
52670 Membership & Dues	655	750	-	750	750	750	750	750
	20,116	18,450	-	18,450	22,288	30,422	25,922	29,922
MATERIALS & SUPPLIES								
53020 Office Supplies	1,069	800	-	800	3,094	800	800	1,300
53030 Computer Supplies	1,712	800	-	800	600	800	800	800
53220 Fuel	-	-	-	-	600	1,000	1,000	1,000
	2,781	1,600	-	1,600	4,294	2,600	2,600	3,100
TOTAL	117,655	135,167	39,323	174,490	181,022	195,715	191,215	264,550

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
Salaries Full-time		Economic Development Director					75,133	75,133
		Economic Development Specialist					44,709	44,709
		Business Development Specialist *					-	50,000
		* Salary and Benefits funded by Brunswick Development Corporation					119,842	169,842
TOTAL GEN. GOVT.	4,707,510	5,314,355	(1,771,959)	3,542,396	3,438,660	3,844,381	3,657,842	3,714,262

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
<u>FIRE DEPARTMENT - 12100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	1,381,659	1,453,884	-	1,453,884	1,453,228	1,573,751	1,509,331	1,504,807
51040 Wages, Part-time	1,309	3,000	-	3,000	2,500	3,000	2,000	2,000
51070 Call Personnel	30,041	25,000	-	25,000	25,000	25,000	20,000	20,000
51110 Overtime	175,440	140,000	-	140,000	160,000	175,000	160,000	160,000
51130 Call Back	56,683	45,000	-	45,000	60,000	60,000	55,000	55,000
51210 Sick Leave	-	7,495	-	7,495	7,495	7,896	7,896	-
51220 Holiday	54,485	57,000	-	57,000	56,835	60,500	59,000	59,000
51230 Vacation	524	1,465	-	1,465	1,465	1,580	1,580	-
51240 Compensatory Leave	18	-	-	-	-	-	-	-
51320 Training	54,015	53,000	-	53,000	68,400	93,000	87,000	87,000
	1,754,173	1,785,844	-	1,785,844	1,834,923	1,999,727	1,901,807	1,887,807
EMPLOYEE BENEFITS								
51410 Social Security/FICA	-	-	4,620	4,620	4,620	4,999	4,999	4,999
51420 Medicare	-	-	23,691	23,691	23,691	28,996	28,996	28,996
51430 Maine PERS	-	-	57,505	57,505	57,505	66,713	66,713	66,713
51450 Health Insurance	-	-	280,141	280,141	280,141	287,579	287,579	287,579
51455 Health Insurance Buy-back	-	-	17,350	17,350	17,350	22,111	22,111	22,111
	-	-	383,307	383,307	383,307	410,398	410,398	410,398
CONTRACTUAL SERVICES								
52030 Pro Servs - Medical	5,997	7,000	-	7,000	6,200	7,000	7,000	7,000
52090 Professional Services	1,325	1,500	-	1,500	1,000	1,500	1,000	1,000
52100 Electricity	25,609	25,000	-	25,000	25,000	26,125	26,125	26,125
52110 Water	1,609	1,580	-	1,580	1,480	1,500	1,500	1,500
52120 Sewer	1,472	1,600	-	1,600	1,350	1,100	1,600	1,600
52130 Rubbish Removal	-	-	-	-	-	1,200	1,200	1,200
52220 R & M Building	22,543	17,000	-	17,000	17,000	28,400	12,900	12,900
52240 R & M Vehicles	41,894	32,250	-	32,250	30,000	32,250	32,250	32,250
52260 R & M Equipment	11,585	14,325	-	14,325	14,000	17,325	17,325	17,325
52264 R & M Radios	4,176	4,650	-	4,650	4,200	4,650	4,650	4,650
52330 Rental of Facilities	-	-	-	-	-	750	-	-
52360 Rental of Equipment	140	200	-	200	100	200	200	200
52500 Postage	611	600	-	600	500	600	600	600
52510 Telephone	12,394	7,900	-	7,900	8,600	8,280	8,280	8,280
52520 Advertising	-	100	-	100	-	-	-	-

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
<u>FIRE DEPARTMENT - 12100</u>								
(continued)								
52540 Photocopies	180	75	-	75	50	150	150	150
52610 Travel	589	500	-	500	7,500	7,500	6,000	6,000
52640 Training	24,792	25,000	-	25,000	25,000	34,500	29,500	29,500
52670 Membership & Dues	6,357	6,250	-	6,250	6,250	6,450	6,450	6,450
	161,273	145,530	-	145,530	148,230	179,480	156,730	156,730
MATERIALS & SUPPLIES								
53010 General Supplies	2,886	2,500	-	2,500	2,500	5,000	4,500	4,500
53020 Office Supplies	1,668	2,000	-	2,000	2,000	5,400	2,000	2,000
53030 Computer Supplies	6,941	7,200	-	7,200	7,000	7,000	7,000	7,000
53050 Medical Supplies	15,200	18,000	-	18,000	18,000	18,000	17,000	17,000
53110 Heating Fuel	14,172	12,000	-	12,000	12,100	15,150	15,150	15,150
53125 Natural Gas	13,925	12,000	-	12,000	14,000	14,900	14,900	14,900
53131 Infection Control Supplies	4,921	6,000	-	6,000	6,000	6,000	5,000	5,000
53150 Janitorial Supplies	2,942	2,500	-	2,500	2,500	3,000	3,000	3,000
53210 Diesel Fuel	20,618	22,501	-	22,501	21,000	25,200	25,200	25,200
53220 Gasoline	6,988	6,000	-	6,000	7,000	8,000	8,000	8,000
53230 Oil & Lubricants	429	200	-	200	150	200	200	200
53240 Tires & Tubes	2,003	2,500	-	2,500	2,500	7,500	3,500	3,500
53710 Wearing Apparel	23,446	22,500	-	22,500	22,500	32,500	31,500	31,500
53730 Minor Equip & Hand Tools	15,517	13,900	-	13,900	13,900	16,000	13,500	13,500
	131,656	129,801	-	129,801	131,150	163,850	150,450	150,450
PROGRAMS								
55210 Fire Prevention	3,646	5,000	-	5,000	5,000	5,000	4,500	4,500
	3,646	5,000	-	5,000	5,000	5,000	4,500	4,500
CAPITAL OUTLAY								
56200 Capital - Building	-	-	33,300	33,300	29,500	48,000	-	-
56400 Capital - Vehicles	6,000	6,000	-	6,000	-	56,000	6,000	6,000
56600 Capital - Equipment	-	3,500	-	3,500	8,850	42,300	12,000	12,000
	6,000	9,500	33,300	42,800	38,350	146,300	18,000	18,000
TOTAL	2,056,749	2,075,675	416,607	2,492,282	2,540,960	2,904,755	2,641,885	2,627,885

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
The full-time staffing of the Fire Department:								
		Chief	1			(1)	79,963	79,963
		Deputy Chief	1			(2)	60,028	60,028
		Deputy Chief	1				64,252	64,252
		Captains	4				189,785	189,785
		Lieutenants	4				178,093	178,093
		Firefighters	23				886,899	882,375
		Admin Assist	1				37,955	37,955
		Clerk	2				12,356	12,356
		Inspection Officer				(4)	-	-
							1,509,331	1,504,807

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

(2) Additional Compensation is provided as Health Officer.

(4) Proposed Inspection Officer

There are also 30 Call, 12 Junior Firefighters, and 20 Hazardous Materials Team Members.

Diesel	8,000	gallons at	3.15		25,200	25,200	25,200
Gasoline	2,800	gallons at	2.85		7,980	8,000	8,000
Capital:		Replace Car 1				6,000	6,000
		Portable Generator for E-1				1,000	1,000
		Thermal Imaging Camera				11,000	11,000
						18,000	18,000

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.

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
<u>POLICE DEPARTMENT - 12200</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	2,042,723	2,298,131	-	2,298,131	1,955,491	2,306,441	2,296,617	2,276,617
51040 Wages, Part-time	24,039	48,680	-	48,680	36,000	47,680	47,680	47,680
51110 Overtime	129,172	88,000	-	88,000	110,000	104,000	99,000	99,000
51125 Court Time	18,535	23,000	-	23,000	24,000	24,000	24,000	24,000
51210 Sick	46,804	33,000	-	33,000	45,000	47,853	39,422	39,422
51220 Holiday	48,622	42,800	-	42,800	48,400	48,000	48,000	48,000
51230 Vacation	49,904	45,000	-	45,000	45,000	50,184	45,125	45,125
51240 Comp Time	74,713	52,800	-	52,800	65,000	56,410	54,724	54,724
51310 Education Incentive Pay	2,839	-	-	-	-	-	-	-
51320 Training	47,599	34,600	-	34,600	31,172	34,600	34,600	34,600
	2,484,948	2,666,011	-	2,666,011	2,360,063	2,719,168	2,689,168	2,669,168
EMPLOYEE BENEFITS								
51410 Social Security/FICA	-	-	166,008	166,008	166,008	168,588	168,588	168,588
51420 Medicare	-	-	39,205	39,205	39,205	39,428	39,428	39,428
51430 Maine PERS	-	-	67,880	67,880	67,880	83,273	83,273	83,273
51450 Health Insurance	-	-	425,440	425,440	425,440	404,809	404,809	404,809
51455 Health Insurance Buy-back	-	-	12,335	12,335	12,335	15,196	15,196	15,196
51490 Deferred Compensation	-	-	34,065	34,065	34,065	39,248	39,248	39,248
	-	-	744,933	744,933	744,933	750,542	750,542	750,542
CONTRACTUAL SERVICES								
52030 Pro Servs - Medical	1,476	2,780	-	2,780	1,000	2,790	2,790	2,790
52040 Pro Servs - Personnel	4,675	4,590	-	4,590	4,500	4,590	4,590	4,590
52090 Pro Servs - Other	25,775	25,848	-	25,848	26,000	27,118	27,118	27,118
52240 R & M Vehicles	49,127	45,000	-	45,000	43,000	45,000	45,000	45,000
52260 R & M Equipment	25,677	28,514	-	28,514	25,016	30,404	30,404	30,404
52264 R & M Radio	8,738	6,000	-	6,000	8,000	6,000	6,000	6,000
52330 Rental of Facilities	2,100	2,100	-	2,100	2,100	2,100	2,100	2,100
52500 Postage	1,565	2,500	-	2,500	2,500	2,500	2,500	2,500
52510 Telephone	20,088	24,528	-	24,528	22,000	27,256	27,256	27,256
52512 Teletype	1,020	1,080	-	1,080	1,080	2,160	2,160	2,160
52520 Advertising	-	-	-	-	-	4,500	-	-
52530 Printing	2,695	4,000	-	4,000	4,000	4,000	4,000	4,000
52540 Photocopies	4,626	5,000	-	5,000	4,700	5,000	5,000	5,000
52610 Travel	4,694	4,500	-	4,500	5,000	5,000	5,000	5,000
52640 Training	47,980	46,520	-	46,520	48,470	48,620	48,620	48,620

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
<u>POLICE DEPARTMENT - 12200</u>								
(continued)								
52670 Membership & Dues	1,706	1,915	-	1,915	1,785	1,955	1,955	1,955
52998 Emergencies	22,572	350	-	350	-	350	350	350
	224,513	205,225	-	205,225	199,151	219,343	214,843	214,843
MATERIALS & SUPPLIES								
53020 Office Supplies	13,015	11,500	-	11,500	13,500	14,000	12,000	12,000
53060 Training Materials	18,055	17,875	-	17,875	16,205	21,933	21,933	21,933
53062 Publications	236	493	-	493	493	239	239	239
53220 Gasoline	62,579	85,905	-	85,905	63,000	98,325	98,325	98,325
53230 Oil & Lubricants	3,614	3,300	-	3,300	3,300	3,300	3,300	3,300
53240 Tires	13,222	10,275	-	10,275	13,775	13,775	13,775	13,775
53710 Wearing Apparel	48,547	50,555	-	50,555	54,000	53,855	51,000	51,000
53730 Minor Equip & Hand Tools	11,538	6,825	-	6,825	12,005	9,808	7,800	7,800
	170,806	186,728	-	186,728	176,278	215,235	208,372	208,372
CAPITAL OUTLAY								
56200 Capital Building	-	-	30,000	30,000	-	-	-	-
56400 Capital - Vehicles	86,181	91,600	-	91,600	89,123	119,927	119,927	119,927
56600 Capital - Equipment	3,188	-	11,400	11,400	4,000	17,550	6,450	6,450
	89,368	91,600	41,400	133,000	93,123	137,477	126,377	126,377
TOTAL	2,969,636	3,149,564	786,333	3,935,897	3,573,548	4,041,765	3,989,302	3,969,302

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
The Police budget is based upon full-time staffing as follows:								
Chief	1	85,644				18	671,670	
Commander/Support & Patrol	2	144,040				1	40,664	
Lieutenant/Lt. Support Services	4	202,280				1	32,927	
Detective Sergeant	1	44,680				1	39,260	
Sergeants	3	135,911				8	281,441	
Detective	1	40,664				1	40,300	
Youth Service Officers	2	81,328				2	66,392	
School Resource Officers	2	81,328				2	61,904	
Marine Resource Warden	1	44,824				51	2,095,257	
		860,699					127,412	
							68,772	
							15,000	
							(29,824)	
							2,276,617	

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	17,920	17,920
			47,680	47,680
Capital Vehicles:				
	4 Vehicles		84,284	84,284
	3/4 ton Pickup Truck		25,643	25,643
	Retrofit Vehicles		10,000	10,000
			119,927	119,927
Capital Equipment:				
	Car camera		6,450	6,450
			6,450	6,450
Gasoline		34,500 gallons at	2.85	98,325
				98,325

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
<u>STREET LIGHTS - 12310</u>								
52100 Electricity	170,679	176,000	-	176,000	180,000	183,000	183,000	183,000
52260 R & M Equipment (Lights)	681	1,000	-	1,000	3,500	2,000	2,000	2,000
TOTAL	171,360	177,000	-	177,000	183,500	185,000	185,000	185,000

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

TRAFFIC SIGNALS - 12320

52100 Electricity	5,217	5,000	-	5,000	5,000	5,100	5,100	5,100
52260 R & M Equipment (Signals)	24,148	8,000	-	8,000	7,500	8,000	8,000	8,000
TOTAL	29,365	13,000	-	13,000	12,500	13,100	13,100	13,100

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

HYDRANT RENTAL - 12330

52360 Equipment Rental	301,197	304,000	-	304,000	311,200	312,000	312,000	312,000
TOTAL	301,197	304,000	-	304,000	311,200	312,000	312,000	312,000

Brunswick is responsible for 464 hydrants providing community fire protection. The Town pays Bath Water District for 13 hydrants and the Brunswick-Topsham Water District

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
<u>EMERGENCY MANAGEMENT - 12340</u>								
55000 Program	2,000	2,800	-	2,800	2,000	4,000	4,000	4,000
TOTAL	2,000	2,800	-	2,800	2,000	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 rescue services in the event of potential disasters such as floods, hurricanes, severe winter storms, etc.

TOTAL PUBLIC SAFETY	5,530,307	5,722,039	1,202,940	6,924,979	6,623,708	7,460,620	7,145,287	7,111,287
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	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
<u>PUB. WORKS ADMIN. - 13100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	331,788	335,272	-	335,272	332,423	337,044	337,044	337,044
51110 Overtime	14	116	-	116	60	116	116	116
	331,802	335,388	-	335,388	332,483	337,160	337,160	337,160
EMPLOYEE BENEFITS								
51410 Social Security/FICA	-	-	21,228	21,228	21,228	20,904	20,904	20,904
51420 Medicare	-	-	5,013	5,013	5,013	4,889	4,889	4,889
51430 Maine PERS	-	-	1,916	1,916	1,916	2,068	2,068	2,068
51450 Health Insurance	-	-	43,901	43,901	43,901	41,253	41,253	41,253
51455 Health Insurance Buy-back	-	-	2,235	2,235	2,235	2,116	2,116	2,116
51490 Deferred Compensation	-	-	9,659	9,659	9,659	9,795	9,795	9,795
	-	-	83,952	83,952	83,952	81,025	81,025	81,025
CONTRACTUAL SERVICES								
52061 GIS	8,400	5,700	-	5,700	3,900	4,500	4,500	4,500
52090 Pro. Serv - Other	260	-	-	-	-	-	-	-
52260 R & M Equipment	1,375	2,550	-	2,550	2,150	6,050	5,550	3,550
52500 Postage	326	310	-	310	290	300	300	300
52510 Telephone	3,582	4,000	-	4,000	3,441	4,000	4,000	4,000
52540 Photocopies	2,277	2,500	-	2,500	2,594	2,500	2,500	2,500
52610 Travel	583	720	-	720	456	720	720	720
52640 Training	744	950	-	950	720	950	950	950
52670 Membership & Dues	725	840	-	840	705	840	840	840
	18,272	17,570	-	17,570	14,256	19,860	19,360	17,360
MATERIALS & SUPPLIES								
53020 Office Supplies	3,229	5,000	-	5,000	4,800	4,900	4,900	4,900
53075 Engineering Supplies	3,520	1,800	-	1,800	1,750	2,500	2,500	2,500
	6,750	6,800	-	6,800	6,550	7,400	7,400	7,400
CAPITAL OUTLAY								
56600 Capital - Equipment	-	-	-	-	-	15,250	-	-
	-	-	-	-	-	15,250	-	-
TOTAL	356,824	359,758	83,952	443,710	437,241	460,695	444,945	442,945

2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
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Full-time Employees consist of:

Town Engineer/Director						85,632	85,632
Assistant Engineer						57,953	57,953
Operations Manager						66,597	66,597
Engineering Aide						52,589	52,589
Bookkeeper						37,969	37,969
Administrative Secretary						36,304	36,304
						337,044	337,044

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
<u>PUB. WORKS GEN. MAINT. - 13110</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	291,666	330,991	-	330,991	353,307	339,008	311,587	311,587
51110 Overtime	4,490	5,800	-	5,800	4,200	5,800	5,800	5,800
	296,157	336,791	-	336,791	357,507	344,808	317,387	317,387
EMPLOYEE BENEFITS								
51410 Social Security/FICA	-	-	22,844	22,844	22,844	21,378	21,378	21,378
51420 Medicare	-	-	4,232	4,232	4,232	5,000	5,000	5,000
51430 Maine PERS	-	-	3,943	3,943	3,943	4,265	4,265	4,265
51450 Health Insurance	-	-	73,607	73,607	73,607	78,821	78,821	78,821
51455 Health Insurance Buy-back	-	-	962	962	962	-	-	-
51490 Deferred Compensation	-	-	10,627	10,627	10,627	9,555	9,555	9,555
	-	-	116,215	116,215	116,215	119,019	119,019	119,019
CONTRACTUAL SERVICES								
52090 Pro. Serv - Other	2,464	2,000	-	2,000	1,900	2,000	2,000	2,000
52170 Construction Services	44,392	36,500	-	36,500	36,000	36,500	36,500	36,500
52180 Painting (Traffic Lines)	53,705	49,940	-	49,940	49,940	57,320	53,320	53,320
52360 Rental of Equipment	26,143	21,000	-	21,000	23,821	19,400	19,400	10,950
	126,703	109,440	-	109,440	111,661	115,220	111,220	102,770
MATERIALS & SUPPLIES								
53010 General Supplies	7,546	8,600	-	8,600	8,500	8,600	8,600	8,600
53120 Propane	532	320	-	320	250	320	320	320
53310 Traffic Control Supplies	18,288	19,750	-	19,750	16,700	19,750	19,750	19,750
53322 Patching Material	35,529	32,500	-	32,500	42,000	38,500	35,500	35,500
53330 Culverts & Drainage	40,508	32,100	-	32,100	31,200	32,100	32,100	32,100
53345 Salt	1,100	1,800	-	1,800	1,645	1,800	1,800	1,800
53350 Gravel	42,767	37,000	-	37,000	36,500	37,000	37,000	37,000
53710 Clothing	12,481	12,550	-	12,550	10,253	11,400	11,400	11,400
53730 Minor Equip & Hand Tools	4,178	5,375	-	5,375	5,600	5,375	5,375	5,375
	162,928	149,995	-	149,995	152,648	154,845	151,845	151,845
PROGRAMS								
55000 Program	-	-	5,000	5,000	4,226	-	-	-
	-	-	5,000	5,000	4,226	-	-	-

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
<u>PUB. WORKS GEN. MAINT. - 13110</u>								
(continued)								
CAPITAL OUTLAY								
56300 Facilities	5,395	-	-	-	-	-	-	-
	5,395	-	-	-	-	-	-	-
TOTAL	591,182	596,226	121,215	717,441	742,257	733,892	699,471	691,021

General public works services for maintaining the streets, roads, storm drain systems and sidewalks are budgeted in this account.

Personnel are as follows:

Working Foremen (2)	82,161
Truck Driver (9.5)	281,879
Light Equip. Operator (2)	69,836
Heavy Equip. Operator (3)	114,498
Laborers (1)	27,421
Out of class pay	2,154
	577,949

Salaries are distributed as follows:

General Maintenance	311,587
Winter Maintenance	254,255
Recycling	-
Solid Waste Landfill (E.F.)	12,107
E.F. = funded in enterprise fund.	577,949

The Street Resurfacing Program is now funded through the Capital Improvement Planning process.

The streets proposed to be paved are as follows:

		Length (Ft.)	Length (Ft.)
Bouchard Dr	All (Hennessey to Country Lane)	2,400	2,400
Brookview Dr	Old Bath Rd to cul-de-sac	660	660
Cumberland St	Cushing St to Mill St	950	950
Harpwell Rd	Garrison St to Bickford Ave	2,950	2,950
Maine St	Richards Dr to Zeitler Farm Rd	1,500	1,500
Maple St	Federal St to Dead End	720	720
Market Ln	Federal St to Maple St	560	560
Old Bath Rd	Driscoll Rd to Bay Bridge/CUL	2,100	2,100
River Rd	Windward Walk to Kingfisher Dr	6,510	6,510
	TOTAL RESURFACING PROGRAM:	18,350	18,350

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
<u>PUB. WORKS WINTER MAINT. - 13120</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	205,618	240,720	-	240,720	234,360	254,255	254,255	254,255
51110 Overtime	68,157	100,000	-	100,000	147,413	105,000	100,000	100,000
	273,775	340,720	-	340,720	381,773	359,255	354,255	354,255
EMPLOYEE BENEFITS								
51410 Social Security/FICA	-	-	23,158	23,158	23,158	22,274	22,274	22,274
51420 Medicare	-	-	6,622	6,622	6,622	5,209	5,209	5,209
51430 Maine PERS	-	-	5,150	5,150	5,150	4,443	4,443	4,443
51450 Health Insurance	-	-	84,288	84,288	84,288	85,000	85,000	85,000
51455 Health Insurance Buy-back	-	-	513	513	513	-	-	-
51490 Deferred Compensation	-	-	5,642	5,642	5,642	5,871	5,871	5,871
	-	-	125,373	125,373	125,373	122,797	122,797	122,797
CONTRACTUAL SERVICES								
52360 Rental of Equipment	89,224	83,000	-	83,000	233,003	126,000	111,000	111,000
52620 Meals	1,154	1,050	-	1,050	2,200	1,050	1,050	1,050
	90,378	84,050	-	84,050	235,203	127,050	112,050	112,050
MATERIALS & SUPPLIES								
53010 General Supplies	17,008	23,000	-	23,000	39,000	27,400	27,400	27,400
53340 Winter Sand	30,870	31,000	-	31,000	38,404	31,000	31,000	31,000
53345 Salt	95,382	121,000	-	121,000	180,830	169,100	159,100	159,100
	143,260	175,000	-	175,000	258,234	227,500	217,500	217,500
CAPITAL OUTLAY								
56500 Capital - Machinery	11,619	-	-	-	-	9,600	4,000	4,000
	11,619	-	-	-	-	9,600	4,000	4,000
TOTAL	519,031	599,770	125,373	725,143	1,000,583	846,202	810,602	810,602

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 will 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.

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
<u>REFUSE COLLECTION & DISPOSAL - 13130</u>								
CONTRACTUAL SERVICES								
52125 Solid Waste/Rec. Collection	277,180	257,877	-	257,877	286,531	300,000	300,000	300,000
52130 Disposal Fees	354,026	320,000	-	320,000	257,758	265,978	265,978	265,978
	631,206	577,877	-	577,877	544,289	565,978	565,978	565,978
MATERIALS & SUPPLIES								
53010 General Supplies	607	900	-	900	850	900	900	900
	607	900	-	900	850	900	900	900
PROGRAMS								
55000 Program	25,649	-	-	-	-	-	-	-
	25,649	-	-	-	-	-	-	-
TOTAL	657,462	578,777	-	578,777	545,139	566,878	566,878	566,878

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.

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
<u>RECYCLING - 13140</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	112,741	-	-	-	-	-	-	-
51060 Wages, Temporary	17,723	-	-	-	-	-	-	-
51110 Overtime	3,241	-	-	-	-	-	-	-
	133,705	-	-	-	-	-	-	-
CONTRACTUAL SERVICES								
52100 Electricity	2,199	-	-	-	-	-	-	-
52125 Solid Waste/Rec Collection	-	217,774	-	217,774	217,775	211,441	211,441	211,441
52138 Removal of Special Waste	8,015	6,500	-	6,500	10,000	9,000	9,000	9,000
52220 R & M Building	472	-	-	-	-	-	-	-
52360 Rental of Equipment	6,417	-	-	-	-	-	-	-
52500 Postage	108	600	-	600	360	400	400	400
52525 Promotion	5,446	4,000	-	4,000	2,600	7,150	7,150	4,150
52640 Training	125	-	-	-	-	-	-	-
52670 Membership & Dues	117	80	-	80	75	80	80	80
	22,898	228,954	-	228,954	230,810	228,071	228,071	225,071
MATERIALS & SUPPLIES								
53010 General Supplies	1,519	-	-	-	-	-	-	-
53020 Office Supplies	195	-	-	-	-	-	-	-
53370 Baling Wire	2,550	-	-	-	-	-	-	-
53710 Clothing	1,103	-	-	-	-	-	-	-
	5,367	-	-	-	-	-	-	-
TOTAL	161,969	228,954	-	228,954	230,810	228,071	228,071	225,071

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
<u>PUB. WORKS CENT. GARAGE - 13150</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	115,796	121,140	-	121,140	113,910	120,781	120,781	120,781
51030 Salaries, Part-time	15,270	15,302	-	15,302	15,887	15,362	15,362	15,362
51110 Overtime	6,429	8,700	-	8,700	15,910	8,700	8,700	8,700
	137,496	145,142	-	145,142	145,707	144,843	144,843	144,843
EMPLOYEE BENEFITS								
51410 Social Security/FICA	-	-	9,159	9,159	9,159	8,980	8,980	8,980
51420 Medicare	-	-	2,163	2,163	2,163	2,100	2,100	2,100
51430 Maine PERS	-	-	301	301	301	319	319	319
51450 Health Insurance	-	-	28,746	28,746	28,746	23,348	23,348	23,348
51455 Health Insurance Buy-back	-	-	1,361	1,361	1,361	1,290	1,290	1,290
51490 Deferred Compensation	-	-	6,539	6,539	6,539	6,500	6,500	6,500
	-	-	48,269	48,269	48,269	42,537	42,537	42,537
CONTRACTUAL SERVICES								
52100 Electricity	11,119	11,920	-	11,920	12,134	11,920	11,920	11,920
52110 Water	1,981	2,120	-	2,120	2,044	2,120	2,120	2,120
52120 Sewer	2,539	1,880	-	1,880	1,076	1,120	1,120	1,120
52130 Rubbish Disposal	571	1,900	-	1,900	600	2,000	2,000	2,000
52220 R & M Building	25,204	7,600	-	7,600	7,671	15,050	12,050	12,050
52240 R & M Vehicles	171,084	167,500	-	167,500	178,976	167,500	167,500	167,500
52260 R & M Equipment	6,255	5,000	-	5,000	7,052	5,000	5,000	600
52264 R & M Radios	1,087	3,150	-	3,150	2,600	3,150	3,150	3,150
52640 Training	810	575	-	575	350	575	575	575
	220,648	201,645	-	201,645	212,503	208,435	205,435	201,035
MATERIALS & SUPPLIES								
53010 General Supplies	2,905	2,150	-	2,150	3,102	2,730	2,730	2,730
53020 Office Supplies	222	1,250	-	1,250	925	1,250	1,250	1,250
53110 Heating Fuel	20,122	28,080	-	28,080	25,568	35,380	35,380	35,380
53150 Janitorial Supplies	4,587	4,600	-	4,600	4,500	4,700	4,700	4,700
53210 Diesel Fuel	122,075	106,001	-	106,001	143,931	126,000	126,000	126,000
53220 Gasoline	13,631	15,750	-	15,750	15,711	17,960	17,960	17,960
53230 Oil & Lubricants	9,790	9,700	-	9,700	9,800	9,700	9,700	9,700
53240 Tires & Tubes	21,159	27,100	-	27,100	25,500	27,100	27,100	27,100

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
<u>PUB. WORKS CENT. GARAGE - 13150</u>								
<u>(continued)</u>								
53710 Clothing	1,702	1,770	-	1,770	2,726	3,000	3,000	3,000
53730 Minor Equip & Hand Tools	5,972	5,900	-	5,900	5,900	5,000	5,000	5,000
	202,164	202,301	-	202,301	237,663	232,820	232,820	232,820
PROGRAMS								
55000 Program (from other funds)	(40,000)	(40,000)	-	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
	(40,000)	(40,000)	-	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
CAPITAL OUTLAY								
56200 Capital - Building	6,949	-	-	-	-	24,000	-	-
56600 Capital - Equipment	10,000	-	-	-	-	-	-	-
	16,949	-	-	-	-	24,000	-	-
TOTAL	537,257	509,088	48,269	557,357	604,142	612,635	585,635	581,235
Central garage maintains all the Public Works equipment.								
Salaries of full-time employees are computed as follows:								
			Foreman			44,739	44,739	
			2 Mechanics			76,042	76,042	
						120,781	120,781	
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:								
Diesel		40,000	gallons at	3.15		126,000	126,000	
Gasoline		6,300	gallons at	2.85		17,960	17,960	
Heating Fuel		12,000	gallons at	2.95		35,380	35,380	
TOTAL PUBLIC WORKS	2,823,726	2,872,573	378,809	3,251,382	3,560,172	3,448,373	3,335,602	3,317,752

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
<u>GENERAL ASSISTANCE - 14100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	87,428	97,260	-	97,260	73,000	101,356	42,000	42,000
51040 Wages, Part-time	-	1,200	-	1,200	-	-	20,000	20,000
	87,428	98,460	-	98,460	73,000	101,356	62,000	62,000
EMPLOYEE BENEFITS								
51410 Social Security/FICA	-	-	6,395	6,395	6,395	6,284	6,284	2,604
51420 Medicare	-	-	1,510	1,510	1,510	1,470	1,470	609
51430 Maine PERS	-	-	1,323	1,323	1,323	1,955	1,955	840
51450 Health Insurance	-	-	10,406	10,406	10,406	10,675	10,675	5,350
	-	-	19,634	19,634	19,634	20,384	20,384	9,403
CONTRACTUAL SERVICES								
52100 Electricity	1,078	900	-	900	900	900	900	900
52150 Custodial Services	-	500	-	500	500	500	500	500
52220 R & M Building	403	-	-	-	1,009	-	-	-
52260 R & M Equipment	-	200	-	200	200	200	200	200
52320 Office Rental	11,700	11,700	-	11,700	11,700	11,700	11,700	11,700
52500 Postage	209	300	-	300	200	225	225	225
52510 Telephone	1,128	1,363	-	1,363	1,300	1,300	1,300	1,300
52540 Photocopies	265	300	-	300	200	200	200	200
52610 Travel	601	1,600	-	1,600	200	1,300	1,300	1,300
52640 Training	1,976	2,100	-	2,100	300	500	500	500
52670 Membership & Dues	110	250	-	250	250	250	250	250
52800 Grants	33,399	56,000	-	56,000	46,000	56,000	56,000	56,000
	50,869	75,213	-	75,213	62,759	73,075	73,075	73,075
MATERIALS & SUPPLIES								
53020 Office Supplies	1,370	900	-	900	600	700	700	700
53062 Publications	219	300	-	300	350	350	350	350
53110 Heating Fuel	739	750	-	750	1,000	1,225	1,225	1,225
53150 Janitorial Supplies	-	65	-	65	65	75	75	75
	2,328	2,015	-	2,015	2,015	2,350	2,350	2,350

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
<u>GENERAL ASSISTANCE - 14100</u>								
(continued)								
CAPITAL OUTLAY								
56600 Capital - Equipment	-	1,000	-	1,000	-	1,000	1,000	1,000
	-	1,000	-	1,000	-	1,000	1,000	1,000
TOTAL	140,625	176,688	19,634	196,322	157,408	198,165	158,809	147,828

Personnel costs:		Caseworker - Full-time					42,000	42,000
		Caseworker - Part-time					20,000	20,000
							62,000	62,000

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.

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 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								
51430 Maine PERS	-	-	34	34	34	100	100	100
	-	-	34	34	34	100	100	100
PROGRAMS								
55424 CHANS	7,680	-	-	-	-	7,680	-	-
55425 Independence Assoc.	8,640	-	-	-	-	-	-	-
55426 Senior Spectrum	2,000	-	-	-	-	1,000	-	-
55429 Family Crisis Shelter	1,000	-	-	-	-	-	-	-
55432 Coastal Trans	1,000	-	-	-	-	5,000	-	-
55433 Coastal Economic Dev Corp	1,000	-	-	-	-	-	-	-
55435 Hospice Volunteers	1,000	-	-	-	-	-	-	-
55438 Brunswick Area Respite Prog.	1,000	-	-	-	-	-	-	-
55441 Sexual Assault Support Servs.	2,000	-	-	-	-	-	-	-
55442 Midcoast Hunger Prevention	1,000	-	-	-	-	-	-	-
55443 Woodfords Family Services	-	-	-	-	-	1,700	-	-
55444 Kennebec Valley Mental Health	-	-	-	-	-	500	-	-
55445 Five River Arts	-	-	-	-	-	5,000	-	-
Manager's Recommendation								
	26,320	-	-	-	-	20,880	-	-
TOTAL	28,820	2,500	34	2,534	2,534	23,480	2,600	2,600
<p>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.</p>								
TOTAL HUMAN SERVICES	169,445	179,188	19,668	198,856	159,942	221,645	161,409	150,428

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
<u>SCHOOL DEPARTMENT - 14500</u>								
PROGRAMS								
55000 Program	30,172,986	32,734,737	-	32,734,737	32,634,737	33,767,844	33,767,844	33,620,870
TOTAL	30,172,986	32,734,737	-	32,734,737	32,634,737	33,767,844	33,767,844	33,620,870

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

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, 2007 those payments amounted to \$2,612,000.

The School Department budget includes debt service payments for the 2003 High School Refunding Bonds. For the year ended June 30, 2007 those payments were \$1,232,919.

An additional \$540,337 was transferred in 2006-07 to a capital project fund to account for the repayment of advances made for air quality improvement projects, \$466,000, and the acquisition of photocopiers, \$74,337.

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.

	<u>2006-07 Budget</u>	<u>2006-07 CAFR</u>						
Reconciliations:								
Expenditures per School:	30,809,964	30,809,964						
Transfers to Capital Projects	(540,337)	(540,337)						
Recorded as Debt Service	-	(1,232,919)						
Change in Comp. Absences	(96,641)	(96,641)						
MSRS Teacher Plan	-	2,612,000						
	30,172,986	31,552,067						
TOTAL EDUCATION	30,172,986	32,734,737	-	32,734,737	32,634,737	33,767,844	33,767,844	33,620,870

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
<u>RECREATION ADMIN. - 15000</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	275,346	294,686	-	294,686	272,948	284,227	284,227	284,227
51040 Wages, Part-time	14,358	18,512	-	18,512	18,512	29,091	24,091	21,481
51110 Overtime	28	1,138	-	1,138	1,138	1,135	1,135	1,135
	289,731	314,336	-	314,336	292,598	314,453	309,453	306,843
EMPLOYEE BENEFITS								
51410 Social Security/FICA	-	-	17,506	17,506	17,506	19,496	19,496	19,496
51420 Medicare	-	-	4,135	4,135	4,135	4,560	4,560	4,560
51430 Maine PERS	-	-	2,829	2,829	2,829	3,236	3,236	3,236
51450 Health Insurance	-	-	48,257	48,257	48,257	53,224	53,224	53,224
51455 Health Insurance Buy-back	-	-	2,185	2,185	2,185	1,342	1,342	1,342
51490 Deferred Compensation	-	-	4,483	4,483	4,483	4,818	4,818	4,818
	-	-	79,395	79,395	79,395	86,676	86,676	86,676
CONTRACTUAL SERVICES								
52030 Prof. Services - Medical	80	110	-	110	110	110	110	110
52090 Prof. Services - Other	24,325	-	-	-	4,800	-	-	-
52260 R & M Equipment	1,362	1,676	-	1,676	1,676	1,800	1,800	1,800
52500 Postage	1,632	2,000	-	2,000	2,000	2,000	2,000	2,000
52510 Telephone	3,872	4,560	-	4,560	4,200	4,404	4,404	4,404
52520 Advertising	138	600	-	600	600	600	600	600
52540 Photocopies	6,937	6,195	-	6,195	6,195	6,148	6,148	6,148
52610 Travel	934	1,620	-	1,620	1,620	1,620	1,620	1,620
52640 Training	4,066	4,775	-	4,775	4,275	5,050	5,050	3,550
52661 Background Checks	70	500	-	500	500	500	500	500
52670 Membership & Dues	695	780	-	780	780	820	820	820
	44,110	22,816	-	22,816	26,756	23,052	23,052	21,552
MATERIALS & SUPPLIES								
53020 Office Supplies	7,954	3,856	-	3,856	3,856	5,310	5,310	5,310
53030 Computer Supplies	1,919	2,795	-	2,795	2,795	3,071	3,071	3,071
	9,873	6,651	-	6,651	6,651	8,381	8,381	8,381
TOTAL	343,714	343,803	79,395	423,198	405,400	432,562	427,562	423,452

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
Salaries of permanent employees:								
							78,371	78,371
							54,309	54,309
							53,530	53,530
							32,418	32,418
							33,289	33,289
							32,310	32,310
							284,227	284,227
Part-time Wages:								
							5,210	2,600
							13,880	13,880
							1,599	1,599
							3,402	3,402
							24,091	21,481

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
<u>REC - BUILDINGS & GROUNDS - 15050</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	220,546	240,087	-	240,087	219,618	238,010	238,010	238,010
51040 Wages, Part-time	43,571	93,440	-	93,440	70,000	97,714	91,714	87,714
51110 Overtime	11,667	14,264	-	14,264	16,500	14,551	14,551	14,551
	275,784	347,791	-	347,791	306,118	350,275	344,275	340,275
EMPLOYEE BENEFITS								
51410 Social Security/FICA	-	-	17,496	17,496	17,496	21,717	21,717	21,717
51420 Medicare	-	-	4,133	4,133	4,133	5,079	5,079	5,079
51430 Maine PERS	-	-	2,545	2,545	2,545	3,100	3,100	3,100
51450 Health Insurance	-	-	44,468	44,468	44,468	46,590	46,590	46,590
51455 Health Insurance Buy-back	-	-	1,081	1,081	1,081	2,116	2,116	2,116
	-	-	69,723	69,723	69,723	78,602	78,602	78,602
CONTRACTUAL SERVICES								
52030 Pro. Servs. - Medical	217	750	-	750	270	750	750	750
52090 Pro. Servs. - Other	882	2,550	4,800	7,350	7,350	3,675	3,675	3,675
52100 Electricity	17,295	19,425	-	19,425	17,350	19,525	19,525	19,525
52110 Water	3,656	12,250	-	12,250	10,050	12,235	12,235	12,235
52120 Sewer	4,758	6,380	-	6,380	5,640	6,560	6,560	6,560
52130 Rubbish Removal	10,026	11,495	-	11,495	10,700	15,254	15,254	15,254
52162 Brush & Wood Disposal	2,769	1,900	-	1,900	1,500	1,900	1,900	1,900
52220 R & M Building	15,899	19,925	-	19,925	39,000	20,250	20,250	20,250
52230 R & M Facilities	14,493	9,200	-	9,200	9,200	16,900	11,900	11,900
52240 R & M Vehicle	10,329	8,725	-	8,725	8,725	11,875	10,975	10,975
52260 R & M Equipment	9,889	8,400	-	8,400	8,400	11,850	11,850	11,850
52360 Rental of Equipment	386	410	-	410	180	355	355	355
52510 Telephone	4,682	5,889	-	5,889	5,050	6,525	6,525	6,525
52520 Advertising	396	475	-	475	390	475	475	475
52640 Training	891	1,885	-	1,885	1,200	1,750	1,750	1,750
	96,567	109,659	4,800	114,459	125,005	129,879	123,979	123,979
MATERIALS & SUPPLIES								
53010 General Supplies	25,067	33,476	-	33,476	31,500	34,421	34,421	34,421
53062 Publications	85	-	-	-	-	100	100	100
53110 Heating Fuel	13,597	14,040	-	14,040	13,500	17,753	17,753	17,753
53120 Propane	3,330	954	-	954	954	1,458	1,458	1,458

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
<u>REC - BUILDINGS & GROUNDS - 15050</u>								
(continued)								
53150 Janitorial Supplies	1,257	3,200	-	3,200	3,200	3,165	3,165	3,165
53210 Diesel	3,024	2,793	-	2,793	2,800	3,465	3,465	3,465
53220 Gasoline	10,947	14,650	-	14,650	15,000	16,673	16,673	16,673
53520 Plants & Flowers	2,787	2,900	-	2,900	2,900	5,050	5,050	5,050
53710 Clothing	4,694	8,055	-	8,055	7,200	8,055	8,055	8,055
53730 Minor Equip & Hand Tools	7,110	2,760	-	2,760	3,910	4,535	3,535	3,535
	71,897	82,828	-	82,828	80,964	94,675	93,675	93,675
PROGRAMS								
55570 250th Park	23	500	-	500	500	500	500	500
55571 Sawyer Park	456	840	-	840	475	840	840	840
55572 Sr. Citizens Garden	242	325	-	325	265	325	325	325
55577 Public Tree Program	29,954	22,000	-	22,000	22,000	29,220	22,000	22,000
	30,676	23,665	-	23,665	23,240	30,885	23,665	23,665
CAPITAL OUTLAY								
56200 Capital - Building	12,775	-	-	-	-	34,250	35,000	35,000
56300 Capital - Facilities	4,920	-	-	-	-	-	-	-
56400 Capital - Vehicles	-	-	-	-	-	24,750	-	-
56600 Capital - Equipment	27,502	-	-	-	-	-	-	-
	45,197	-	-	-	-	59,000	35,000	35,000
TOTAL	520,121	563,943	74,523	638,466	605,050	743,316	699,196	695,196

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
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This appropriation provides funding for management of the field areas and physical plant under the supervision of the Recreation Department with the exception of Coffin Pond.

Full-time wages:

Parks & Facilities Manager						61,760	61,760	
Parks Foreman						45,621	45,621	
Maintenance Workers						130,629	130,629	
Salary Vacancy Factor						-	-	
						238,010	238,010	

Part-time Wages:

Maintenance Workers						64,216	60,216	
Park Rangers (May - October)						22,672	22,672	
Mere Point Attendant						4,826	4,826	
						91,714	87,714	

Heating Fuel	6,000	gallons at	2.95			17,700	17,700	
Heating Fuel						53	53	
Propane	550	gallons at	2.65			1,458	1,458	
Diesel	1,100	gallons at	3.15			3,465	3,465	
Gasoline	5,850	gallons at	2.85			16,673	16,673	

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
<u>COFFIN POND - 15100</u>								
PERSONNEL SERVICES								
51040 Part-time Wages	32,293	33,822	-	33,822	31,525	34,498	34,498	34,498
	32,293	33,822	-	33,822	31,525	34,498	34,498	34,498
EMPLOYEE BENEFITS								
51410 Social Security/FICA	-	-	2,364	2,364	2,364	2,139	2,139	2,139
51420 Medicare	-	-	561	561	561	500	500	500
	-	-	2,925	2,925	2,925	2,639	2,639	2,639
CONTRACTUAL SERVICES								
52030 Medical Services	80	480	-	480	480	480	480	480
52090 Professional Services	165	1,810	-	1,810	2,600	1,810	1,810	1,810
52100 Electricity	2,494	3,000	-	3,000	2,750	3,000	3,000	3,000
52110 Water	2,446	4,200	-	4,200	4,000	4,200	4,200	4,200
52120 Sewer	992	800	-	800	1,200	840	840	840
52130 Rubbish Removal	440	550	-	550	550	550	550	550
52230 R & M Facilities	10,365	5,105	-	5,105	5,105	5,105	5,105	5,105
52510 Telephone	520	625	-	625	550	600	600	600
52520 Advertising	592	1,500	-	1,500	1,500	1,500	1,500	1,500
52640 Training	760	420	-	420	420	420	420	420
	18,853	18,490	-	18,490	19,155	18,505	18,505	18,505
MATERIALS & SUPPLIES								
53010 General Supplies	1,528	2,600	-	2,600	2,600	2,600	2,600	2,600
53610 Chlorine	4,017	4,978	-	4,978	4,100	4,896	4,896	4,896
	5,545	7,578	-	7,578	6,700	7,496	7,496	7,496
TOTAL	56,692	59,890	2,925	62,815	60,305	63,138	63,138	63,138

Salaries of part-time employees are as follows:

2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
	Director					5,729	5,729
	Lifeguards (5)					20,752	20,752
	Gate Attendants					4,004	4,004
	Concession Workers					4,013	4,013
						34,498	34,498

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.

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
<u>TEEN CENTER - 15300</u>								
PROGRAMS								
52800 Grants	5,000	5,000	-	5,000	5,000	10,000	5,000	5,000
	5,000	5,000	-	5,000	5,000	10,000	5,000	5,000
TOTAL	5,000	5,000	-	5,000	5,000	10,000	5,000	5,000

PEOPLE PLUS CENTER - 15310

PROGRAMS								
52220 R & M Building	250	-	-	-				
52800 Grants	70,000	70,000	-	70,000	70,000	70,000	70,000	70,000
	70,250	70,000	-	70,000	70,000	70,000	70,000	70,000
TOTAL	70,250	70,000	-	70,000	70,000	70,000	70,000	70,000

PUBLIC LIBRARY - 15400

PROGRAMS								
52800 Grants	982,000	1,027,000	-	1,027,000	1,027,000	1,102,382	1,075,269	1,075,269
TOTAL	982,000	1,027,000	-	1,027,000	1,027,000	1,102,382	1,075,269	1,075,269

TOTAL RECREATION & CULTURE	1,977,776	2,069,636	156,843	2,226,479	2,172,755	2,421,398	2,340,165	2,332,055
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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.

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
<u>COUNTY TAX - 16000</u>								
52900 Assessment	998,732	1,052,971	-	1,052,971	1,052,971	1,088,467	1,088,467	1,088,467
TOTAL COUNTY TAX	998,732	1,052,971	-	1,052,971	1,052,971	1,088,467	1,088,467	1,088,467

PROMOTION AND DEVELOPMENT - 17000

55701 Chamber of Commerce	5,600	-	-	-	-	-	-	-
55702 Memorial Day	-	4,000	-	4,000	4,000	6,000	6,000	6,000
55703 July 4th	558	800	-	800	1,600	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 Downtown Brunswick Association	2,500	5,500	-	5,500	5,500	5,500	5,500	5,500
55709 Midcoast REACH	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 Growstown School	-	183	-	183	183	203	203	203
55713 Town Commons	2,172	2,600	-	2,600	2,600	3,000	3,000	3,000
TOTAL	53,989	56,241	-	56,241	57,041	58,661	58,661	58,661

ST. JOHN'S ASST. - 17010

52030 Medical Services	6,140	7,284	-	7,284	7,284	7,684	7,684	-
52610 Travel	20,000	20,000	-	20,000	20,000	20,000	20,000	16,000
53065 Textbooks	5,421	5,416	-	5,416	5,416	5,416	5,416	-
TOTAL	31,561	32,700	-	32,700	32,700	33,100	33,100	16,000

CEMETERY CARE - 17020

55000 Program	2,573	3,500	-	3,500	2,500	2,500	2,500	2,500
TOTAL	2,573	3,500	-	3,500	2,500	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.

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
<u>TAX ABATEMENT INTEREST - 9109</u>								
2720 Interest	63	-	-	-	-	-	-	-
TOTAL	63	-	-	-	-	-	-	-
<u>SALARY, WAGE & BENEFITS RESERVE - 17030</u>								
51010 Salary and Wage Reserve	38,849	40,000	-	40,000	38,000	250,000	50,000	40,000
51995 Benefits Reserve	-	-	98,514	98,514	-	75,000	60,000	55,000
TOTAL	38,849	40,000	98,514	138,514	38,000	325,000	110,000	95,000
<u>CONTINGENCY - 17040</u>								
55000 Program	763	-	-	-	-	-	-	-
TOTAL	763	-	-	-	-	-	-	-

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
<u>OLD HIGH SCHOOL - 17050</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	28,785	31,073	-	31,073	30,442	32,293	32,293	32,293
51040 Salaries, Part-time	5,204	4,920	-	4,920	4,920	5,020	5,020	5,020
51110 Overtime	2,004	2,393	-	2,393	2,800	2,608	2,608	2,608
	35,993	38,386	-	38,386	38,162	39,921	39,921	39,921
EMPLOYEE BENEFITS								
51410 Social Security/FICA	-	-	2,626	2,626	2,626	2,475	2,475	2,475
51420 Medicare	-	-	620	620	620	579	579	579
51450 Health Insurance	-	-	5,094	5,094	5,094	5,338	5,338	5,338
51490 Deferred Compensation	-	-	2,152	2,152	2,152	2,251	2,251	2,251
	-	-	10,492	10,492	10,492	10,643	10,643	10,643
CONTRACTUAL SERVICES								
52030 Prof Services Medical	-	30	-	30	30	30	30	30
52100 Electricity	12,401	13,250	-	13,250	13,250	14,000	14,000	14,000
52110 Water	2,003	2,200	-	2,200	2,200	2,200	2,200	2,200
52120 Sewer	3,096	3,300	-	3,300	3,300	3,465	3,465	3,465
52220 R & M Building	43,077	42,500	8,280	50,780	50,780	43,710	30,160	25,160
52230 R & M Facilities	-	180	-	180	180	180	180	180
52260 R & M Equipment	-	150	-	150	450	150	150	150
52510 Telephone	3,268	2,645	-	2,645	2,500	2,645	2,645	2,645
	63,845	64,255	8,280	72,535	72,690	66,380	52,830	47,830
MATERIALS & SUPPLIES								
53010 General Supplies	233	645	-	645	400	420	420	420
53110 Heating Fuel	104,518	100,620	-	100,620	100,620	128,620	128,620	128,620
53150 Janitorial Supplies	736	1,260	-	1,260	710	930	930	930
53710 Clothing	603	740	-	740	700	740	740	740
53730 Minor Equip & Hand	-	375	-	375	250	375	375	375
	106,089	103,640	-	103,640	102,680	131,085	131,085	131,085
TOTAL	205,927	206,281	18,772	225,053	224,024	248,029	234,479	229,479

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
Full Time Wages:		Custodial Worker					32,293	32,293
							32,293	32,293
Part Time Wages:		Gym Supervisor					5,020	5,020
Heating Fuel		43,600	gallons at	2.95			128,620	128,620

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
<u>INDUSTRY ROAD BUILDING - 17060</u>								
CONTRACTUAL SERVICES								
52100 Electricity	6,716	-	-	-	-	-	-	-
52110 Water	1,100	-	-	-	-	-	-	-
52120 Sewer	104	-	-	-	-	-	-	-
52220 R & M Building	11,833	-	-	-	-	-	-	-
52510 Telephone	528	-	-	-	-	-	-	-
	20,281	-	-	-	-	-	-	-
MATERIALS & SUPPLIES								
53110 Heating Fuel	16,242	-	-	-	-	-	-	-
	16,242	-	-	-	-	-	-	-
TOTAL	36,523	-	-	-	-	-	-	-
TOTAL UNCLASSIFIED	370,248	338,722	117,286	456,008	354,265	667,290	438,740	401,640

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
<u>DEBT SERVICE</u>								
2000 CIP G/O BONDS - 18000								
52710 Principal	980,000	420,000	-	420,000	420,000	320,000	320,000	320,000
Less Enterprise Fund Portion	(255,000)	-	-	-	-	-	-	-
52720 Interest	102,000	53,000	-	53,000	53,000	32,000	32,000	32,000
Less Enterprise Fund Portion	(12,750)	-	-	-	-	-	-	-
52730 Agents Fee	300	-	-	-	-	-	-	-
	814,550	473,000	-	473,000	473,000	352,000	352,000	352,000
2003 HIGH SCHOOL REFUNDING BONDS - 18010								
52710 Principal	1,015,000	990,000	-	990,000	990,000	960,000	960,000	960,000
Less School Portion	(1,015,000)	(990,000)	-	(990,000)	(990,000)	(960,000)	(960,000)	(960,000)
52720 Interest	217,919	195,363	-	195,363	195,363	172,225	172,225	172,225
Less School Portion	(217,919)	(195,363)	-	(195,363)	(195,363)	(172,225)	(172,225)	(172,225)
	-	-	-	-	-	-	-	-
2006 CIP G/O BONDS - 18020								
52710 Principal	275,000	250,000	-	250,000	250,000	200,000	200,000	200,000
52720 Interest	99,386	109,000	-	109,000	109,000	100,000	100,000	100,000
	374,386	359,000	-	359,000	359,000	300,000	300,000	300,000
TOTAL DEBT SERVICE	1,188,936	832,000	-	832,000	832,000	652,000	652,000	652,000
TOTAL EXPENDITURES	47,939,666	51,116,221	103,587	51,219,808	50,829,210	53,572,018	52,587,356	52,388,761

	2006-2007 Actual	2007-2008 Budget	2007-2008 Adjustments	2007-2008 Available	Estimated 2007-2008 Expended	2008-2009 Department	2008-2009 Manager	2008-2009 Council
<u>OTHER GENERAL FUND USES</u>								
<u>Transfers to Other Funds</u>								
9910 Special Revenue - Other	14,675	150,000	-	150,000	150,000	150,000	75,000	75,000
9910 Capital Projects - Municipal	2,507,253	1,315,000	145,483	1,460,483	1,460,483	1,710,000	1,495,000	1,495,000
9910 Capital Projects - Education	540,337	-	-	-	-	-	-	-
9910 Enterprise - Solid Waste	510,000	120,000	-	120,000	120,000	120,000	60,000	60,000
9910 Enterprise - Other	88,045	-	-	-	-	-	-	-
TOTAL	3,660,310	1,585,000	145,483	1,730,483	1,730,483	1,980,000	1,630,000	1,630,000

Transfers to Special Revenue - Other indicates transfers for grants and other activities accounted for in Special Revenue Funds. The \$75,000 proposed for 2008-09 is to subsidize the operations of the Times Record building.

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

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

Capital Projects - Municipal:

Street Resurfacing Program		400,000	-	400,000	400,000	500,000	500,000	500,000
Sidewalk Program		120,000	-	120,000	120,000	140,000	-	-
Street Reconstruction Program		195,000	-	195,000	195,000	200,000	200,000	200,000
Public Works Equipment Replacement		175,000	-	175,000	175,000	265,000	190,000	190,000
Other Road Reconstruction Projs.		425,000	-	425,000	425,000	605,000	605,000	605,000
Other Projects		-	145,483	145,483	145,483	-	-	-
		1,315,000	145,483	1,460,483	1,460,483	1,710,000	1,495,000	1,495,000

GRAND TOTALS	51,599,976	52,701,221	249,070	52,950,291	52,559,693	55,552,018	54,217,356	54,018,761
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