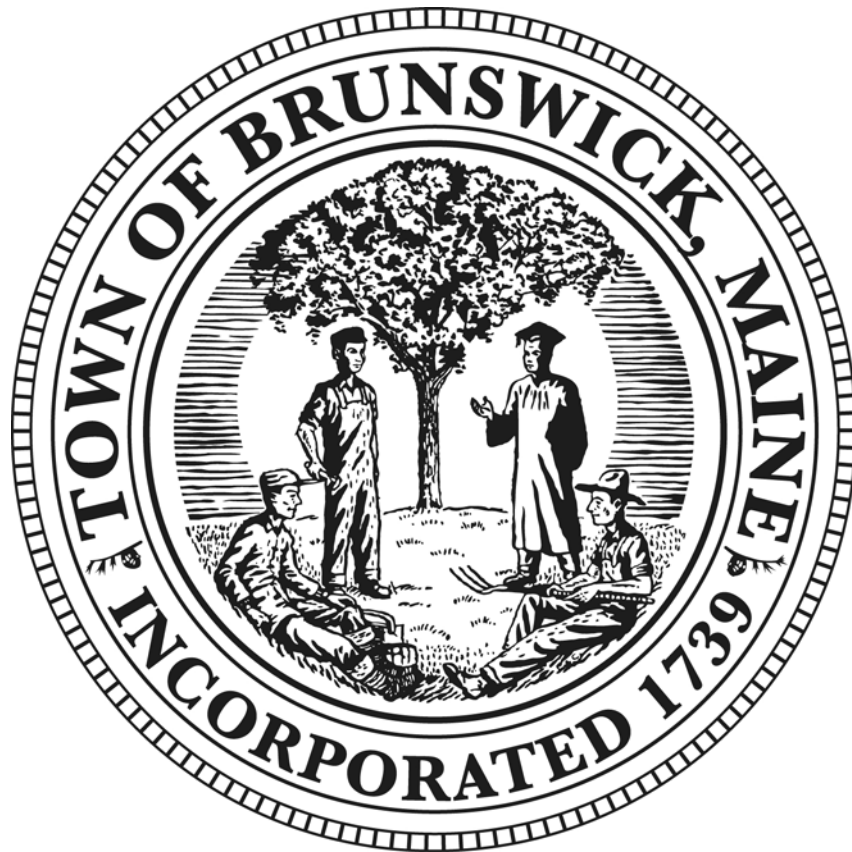


TOWN OF BRUNSWICK, MAINE



ADOPTED

BUDGET FOR FISCAL YEAR

2007 - 2008

**TOWN OF BRUNSWICK
2007 - 2008 MUNICIPAL BUDGET
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**TOWN OF BRUNSWICK
COMPARATIVE BALANCE SHEETS
GENERAL FUND
As of June 30,**

<u>ASSETS</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Cash & Investments	8,312,997	11,114,660	13,769,992	13,949,009	12,747,169
Taxes Receivable	794,460	555,416	412,281	391,890	463,396
Tax Liens & Acquired Property	259,774	111,991	100,008	94,907	82,573
Accounts Receivable	436,555	469,118	355,476	1,042,381	379,631
Due From Other Funds	309,563	447,837	304,235	659,783	4,191,593
Advances to Other Funds	872,832	736,376	-	-	99,113
Other	10,916	12,527	18,914	20,164	34,120
TOTAL ASSETS	10,997,097	13,447,925	14,960,906	16,158,134	17,997,595
<u>LIABILITIES</u>					
Accounts Payable	308,747	349,230	525,234	519,057	529,316
Accrued Payroll	1,334,522	1,578,883	1,820,745	1,953,897	2,084,873
Due to Other Funds	993,257	879,668	892,619	405,720	1,947,284
Deferred Property Taxes	715,665	459,219	406,108	262,409	283,972
Deferred Revenues	103,510	80,015	77,813	96,780	110,010
Obligation for Comp. Absences	173,288	-	-	-	-
Other	165,372	192,293	216,288	190,736	345,107
TOTAL LIABILITIES	3,794,361	3,539,308	3,938,807	3,428,599	5,300,562
<u>FUND BALANCES</u>					
Reserved	3,352,492	4,049,091	2,754,269	3,344,869	3,947,433
Unreserved, Designated	225,000	750,000	1,208,500	958,378	1,241,798
Unreserved, Undesignated	3,625,244	5,109,526	7,059,330	8,426,288	7,507,802
TOTAL FUND BALANCE	7,202,736	9,908,617	11,022,099	12,729,535	12,697,033
TOTAL LIABILITIES AND FUND BALANCES	10,997,097	13,447,925	14,960,906	16,158,134	17,997,595

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>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Taxes	25,541,854	26,864,865	27,893,328	29,311,696	29,422,333
Licenses, Fees & Permits	261,946	293,215	476,640	387,418	359,681
Intergovernmental	13,741,168	14,151,784	14,345,612	15,159,964	17,901,691
Charges for Service	2,104,722	2,288,662	2,407,073	2,197,955	2,233,264
Interest on Investments	147,777	103,613	74,562	237,138	480,219
Other	<u>678,372</u>	<u>718,861</u>	<u>735,883</u>	<u>1,011,512</u>	<u>1,208,010</u>
TOTAL REVENUES	42,475,839	44,421,000	45,933,098	48,305,683	51,605,198
<u>EXPENDITURES</u>					
General Government	3,280,870	3,537,848	3,930,650	4,237,581	4,407,809
Public Safety	4,186,775	4,272,388	4,506,785	4,755,303	5,109,720
Public Works	2,718,942	2,782,237	2,364,773	2,541,889	2,652,089
Human Services	158,261	159,838	186,134	189,035	194,494
Education	24,048,292	25,052,302	26,092,558	27,753,926	30,136,810
Recreation & Culture	1,569,964	1,651,600	1,689,657	1,754,869	1,841,299
Debt Service	2,898,033	2,758,788	2,597,284	2,207,688	2,152,170
County Tax	872,919	985,783	1,014,763	1,007,709	977,266
Unclassified	<u>408,066</u>	<u>410,539</u>	<u>368,009</u>	<u>368,198</u>	<u>413,486</u>
TOTAL EXPENDITURES	40,142,122	41,611,323	42,750,613	44,816,198	47,885,143
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfer from Component Unit	77,750	-	-	-	-
Transfers In	70,846	358,775	421,151	503,677	494
Transfers Out	<u>(636,825)</u>	<u>(462,571)</u>	<u>(2,490,154)</u>	<u>(2,285,726)</u>	<u>(3,753,051)</u>
	(488,229)	(103,796)	(2,069,003)	(1,782,049)	(3,752,557)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,845,487	2,705,881	1,113,482	1,707,436	(32,502)
BEGINNING FUND BALANCE	5,357,249	7,202,736	9,908,617	11,022,099	12,729,535
ENDING FUND BALANCE	7,202,736	9,908,617	11,022,099	12,729,535	12,697,033

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 State Retirement System (MSRS) for employees enrolled in the MSRS Teacher Retirement Plan. For the fiscal year ended June 30, 2006, the amount of the State contribution that must be subtracted from both GAAP revenues and GAAP expenditures is \$2,844,000. The amounts to be subtracted for the fiscal years ending June 30, 2005, 2004, 2003 and 2002 are \$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

	Fiscal 2006-2007	Fiscal 2007-2008	Increase (Decrease)	Percent Increase (Decrease)
<u>Revenues & Other Sources</u>				
Municipal (1)	7,595,860	7,753,752	157,892	2.08%
School (2)	16,699,139	17,486,069	786,930	4.71%
County	0	0	0	0.00%
	24,294,999	25,239,821	944,822	3.89%
<u>Expenditures & Other Uses</u>				
Municipal	18,332,118	18,913,513	581,395	3.17%
School	31,538,703	32,734,737	1,196,034	3.79%
County	998,732	1,052,971	54,239	5.43%
	50,869,553	52,701,221	1,831,668	3.60%
<u>Net From Property Taxes</u>				
Municipal	10,736,258	11,159,761	423,503	3.94%
School	14,839,564	15,248,668	409,104	2.76%
County	998,732	1,052,971	54,239	5.43%
	26,574,554	27,461,400	886,846	3.34%
<u>Taxable Valuation</u>	1,221,817,950	1,237,000,000 <i>estimated</i>	15,182,050	1.24%
<u>Tax Rates (per 1,000)</u>				
Municipal	8.79	9.02	0.23	2.62%
School	12.15	12.33	0.18	1.48%
County	0.82	0.85	0.03	3.66%
	21.75	22.20 <i>estimated</i>	0.45	2.07%
Notes:				
(1) Includes:				
General Municipal Revenues	5,197,250	5,267,353	70,103	1.35%
Allowance for Deferred Taxes	(200,000)	(200,000)	0	0.00%
Allowance for Tax Abatements	(75,000)	(75,000)	0	0.00%
Other Adjustments	(76,232)	(1,601)	74,631	(97.90%)
Use of Fund Balance	250,000	275,000	25,000	10.00%
State Revenue Sharing & Balance	2,100,000	2,100,000	0	0.00%
Homestead Exemptions	387,842	373,000	(14,842)	(3.83%)
Other Sources	12,000	15,000	3,000	25.00%
	7,595,860	7,753,752	157,892	2.08%
(2) Includes:				
General Education Revenues	15,599,139	16,286,069	686,930	4.40%
Education Balances	1,100,000	1,200,000	100,000	9.09%
	16,699,139	17,486,069	786,930	4.71%

2007-2008 EXPENDITURE BUDGET SUMMARY

	2005-2006 Expended	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Available	2006-2007 Est Expended	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>General Government</u>								
Administration	414,696	392,020	0	392,020	381,100	405,155	403,155	400,655
Human Resources	38,074	53,483	0	53,483	61,323	45,443	45,063	31,813
Finance Department	483,154	545,863	0	545,863	484,797	575,114	560,114	560,114
Technology Services	96,753	173,000	0	173,000	119,900	194,500	194,500	179,500
Municipal Officers	91,574	117,670	3,432	121,102	109,728	90,700	89,450	87,700
Assessing	199,322	220,057	0	220,057	214,763	249,866	242,916	228,816
Codes Enforcement	135,225	144,356	0	144,356	142,256	150,076	148,576	147,676
Town Clerk & Elections	221,995	242,625	0	242,625	235,733	276,780	274,081	274,081
Planning	191,694	198,465	0	198,465	194,855	208,923	199,923	195,473
Natural Resources	56,480	67,350	0	67,350	52,600	70,050	67,300	67,300
Economic Development	85,272	134,116	0	134,116	110,650	138,417	138,167	135,167
Municipal Building	125,403	135,375	1,375	136,750	136,839	189,324	142,894	138,144
Risk Management	444,964	555,900	0	555,900	474,586	533,500	533,500	513,500
Employee Benefits	1,823,136	2,120,200	0	2,120,200	2,099,350	2,270,000	2,260,000	2,257,000
	4,407,741	5,100,480	4,807	5,105,287	4,818,480	5,397,848	5,299,639	5,216,939
<u>Public Safety</u>								
Fire Department	1,769,901	1,979,912	800	1,980,712	2,050,800	2,234,974	2,101,600	2,075,675
Police Department	2,860,256	2,859,637	71,003	2,930,640	2,821,593	3,323,180	3,169,712	3,149,564
Streetlights	165,138	176,000	0	176,000	176,000	177,000	177,000	177,000
Traffic Signals	15,678	10,200	0	10,200	19,400	13,000	13,000	13,000
Hydrant Rentals	296,847	304,000	0	304,000	298,100	304,000	304,000	304,000
Emergency Management	1,900	2,800	(800)	2,000	2,000	2,800	2,800	2,800
	5,109,720	5,332,549	71,003	5,403,552	5,367,893	6,054,954	5,768,112	5,722,039

	2005-2006 Expended	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Available	2006-2007 Est Expended	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>Public Works</u>								
Administration	329,501	340,248	0	340,248	360,168	397,907	359,758	359,758
General Maintenance	588,768	556,304	0	556,304	588,485	615,561	607,286	596,226
Winter Maintenance	459,277	588,841	0	588,841	509,076	632,170	619,170	599,770
Refuse Collection & Disposal	636,206	729,600	47,000	776,600	634,908	609,740	578,777	578,777
Recycling	164,188	176,152	0	176,152	166,171	144,215	234,954	228,954
Central Garage	474,149	545,403	0	545,403	559,366	595,277	521,338	509,088
	2,652,089	2,936,548	47,000	2,983,548	2,818,174	2,994,870	2,921,283	2,872,573
<u>Human Services</u>								
General Assistance	165,674	179,160	0	179,160	167,178	183,488	182,988	176,688
Health & Social Services	28,820	28,820	0	28,820	28,820	51,931	28,820	2,500
	194,494	207,980	0	207,980	195,998	235,419	211,808	179,188
<u>Education</u>								
School Department	28,567,499	31,538,703	(24,779)	31,513,924	31,363,924	33,010,945	33,010,945	32,734,737
	28,567,499	31,538,703	(24,779)	31,513,924	31,363,924	33,010,945	33,010,945	32,734,737

	2005-2006 Expended	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Available	2006-2007 Est Expended	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>Recreation & Culture</u>								
Recreation Administration	300,752	324,009	19,000	343,009	348,482	348,802	343,803	343,803
Buildings & Grounds Maintenance	477,088	570,877	13,124	584,001	573,681	643,284	585,918	563,943
Coffin Pond	52,059	57,155	0	57,155	56,113	61,190	59,890	59,890
Non-Departmental Recreation	1,500	0	0	0	0	0	0	0
Teen Center	5,000	5,000	0	5,000	5,000	5,000	5,000	5,000
People Plus Center	83,050	70,000	0	70,000	70,000	85,000	75,000	70,000
Curtis Memorial Library	921,850	982,000	0	982,000	982,000	1,051,000	1,037,000	1,027,000
	1,841,299	2,009,041	32,124	2,041,165	2,035,276	2,194,276	2,106,611	2,069,636
<u>Debt Service</u>								
Principal & Interest Payments	877,482	1,257,903	0	1,257,903	1,188,789	832,000	832,000	832,000
	877,482	1,257,903	0	1,257,903	1,188,789	832,000	832,000	832,000
<u>Unclassified</u>								
Promotion & Development	52,613	65,208	(6,000)	59,208	59,208	69,341	61,841	56,241
Cemetery Care	4,056	3,500	0	3,500	3,500	3,500	3,500	3,500
Assistance to St. Johns School	33,148	31,748	0	31,748	32,620	32,700	32,700	32,700
Cable TV	69,253	87,133	0	87,133	87,133	173,931	117,416	97,416
Tax Abatement Interest	67	0	0	0	55	0	0	0
Wage Adjustment Account	45,651	105,064	(71,003)	34,061	30,000	100,000	50,000	40,000
Contingency	1,437	20,000	(19,153)	847	0	20,000	20,000	0
Old High School	159,218	215,764	0	215,764	197,197	219,431	210,081	206,281
Industry Road Building	48,110	34,200	0	34,200	36,623	47,150	0	0
	413,553	562,617	(96,156)	466,461	446,336	666,053	495,538	436,138

	2005-2006 Expended	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Available	2006-2007 Est Expended	2007-2008 Department	2007-2008 Manager	2007-2008 Council
County Tax	977,266	998,732	0	998,732	998,732	1,052,971	1,052,971	1,052,971
	977,266	998,732	0	998,732	998,732	1,052,971	1,052,971	1,052,971
Total Expenditures	45,041,144	49,944,553	33,999	49,978,552	49,233,602	52,439,336	51,698,907	51,116,221
<u>Other Uses of Funds</u>								
To Other Funds	3,753,051	925,000	1,246,799	2,171,799	2,171,799	1,620,000	1,620,000	1,585,000
Total Other Uses	3,753,051	925,000	1,246,799	2,171,799	2,171,799	1,620,000	1,620,000	1,585,000
TOTAL EXPENDITURES & OTHER USES	48,794,194	50,869,553	1,280,798	52,150,351	51,405,401	54,059,336	53,318,907	52,701,221
Revenues & Other Sources		22,258,389				23,034,777	23,028,173	23,143,422
Net Before SRS and Homestead		28,611,164				31,024,559	30,290,734	29,557,799
State Revenue Sharing		2,000,000				2,000,000	2,000,000	2,000,000
Homestead Exemptions		387,842				373,000	373,000	373,000
NET REQUIRED FROM PROPERTY TAXES		26,223,322				28,651,559	27,917,734	27,184,799
Plus Allowances:								
Deferred Property Taxes		200,000				200,000	200,000	200,000
Tax Abatements		75,000				75,000	75,000	75,000
Supplemental Taxes		0				0	0	0
Other		76,232				0	0	1,601
TOTAL FROM PROPERTY TAXES		26,574,554				28,926,559	28,192,734	27,461,400
TAXABLE VALUATION		1,221,817,950				1,237,000,000	1,237,000,000	1,237,000,000
TAX RATE		\$21.75				\$23.38 <i>(estimated)</i>	\$22.79 <i>(estimated)</i>	\$22.20 <i>(estimated)</i>

2007-2008 REVENUE BUDGET

	2005-2006 Actual	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Adjusted	2006-2007 Estimated	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>Taxes</u>								
Auto Excise Tax	2,602,600	2,560,000	0	2,560,000	2,530,000	2,500,000	2,500,000	2,500,000
Watercraft Excise Tax	25,885	25,000	0	25,000	23,500	23,000	23,000	23,000
Interest on Taxes	47,769	60,000	0	60,000	50,000	50,000	50,000	50,000
Tax Lien Costs	9,140	9,000	0	9,000	8,500	9,000	9,000	9,000
Payments In-Lieu of Taxes	168,746	150,000	0	150,000	156,000	156,000	156,000	156,000
	2,854,139	2,804,000	0	2,804,000	2,768,000	2,738,000	2,738,000	2,738,000
<u>Intergovernmental</u>								
State Tax Exemptions	30,403	32,000	0	32,000	29,000	29,000	29,000	29,000
Highway Grant Fund	243,748	240,000	0	240,000	240,552	225,000	225,000	225,000
Snowmobile Receipts	1,746	1,500	0	1,500	1,746	1,500	1,500	1,500
Gen. Asst. Reimbursement	27,406	28,000	0	28,000	25,500	31,000	31,000	31,000
Emergency Management	0	0	0	0	0	0	0	0
	303,304	301,500	0	301,500	296,798	286,500	286,500	286,500
<u>Administration</u>								
Miscellaneous	4,748	2,000	0	2,000	2,000	2,000	2,000	2,000
	4,748	2,000	0	2,000	2,000	2,000	2,000	2,000
<u>Finance Department</u>								
Auto Registration Fees	37,837	37,000	0	37,000	37,500	37,000	37,000	37,000
Boat, ATV, Snowmobile Regs.	2,613	2,500	0	2,500	2,500	2,500	2,500	2,500
Miscellaneous	9,526	2,500	0	2,500	2,600	2,500	2,500	2,500
	49,976	42,000	0	42,000	42,600	42,000	42,000	42,000

	2005-2006 Actual	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Adjusted	2006-2007 Estimated	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>Assessing</u>								
Miscellaneous	40	0	0	0	426	0	0	0
	40	0	0	0	426	0	0	0
<u>Codes Enforcement</u>								
Building Permits	55,629	35,000	0	35,000	27,000	28,000	28,000	28,000
Electrical Permits	21,790	16,000	0	16,000	18,000	17,500	17,500	17,500
Plumbing Permits	15,875	13,000	0	13,000	15,000	14,000	14,000	14,000
Zoning Board Fees	150	0	0	0	150	300	300	300
Mobile Home Permits	1,105	1,000	0	1,000	600	750	750	750
Institutional Permits	20,586	16,000	0	16,000	16,000	16,000	16,000	16,000
Alts/Addis Permits	15,018	12,000	0	12,000	14,000	13,000	13,000	13,000
Comm/Indus Permits	28,107	12,000	0	12,000	25,000	22,000	22,000	22,000
Multiple Dwellings	12,386	7,500	0	7,500	4,000	5,000	5,000	5,000
Accessory Structures	6,945	5,000	0	5,000	7,000	6,500	6,500	6,500
Miscellaneous	1,223	11,200	0	11,200	500	500	500	500
	178,815	128,700	0	128,700	127,250	123,550	123,550	123,550
<u>Town Clerk</u>								
Hunting & Fishing Licenses	2,454	2,200	0	2,200	2,200	2,200	2,200	2,200
Dog Licenses	2,311	2,000	0	2,000	2,105	2,105	2,105	2,105
Vital Statistics	44,967	33,000	0	33,000	33,000	38,000	38,000	38,000
General Licenses	15,865	15,000	0	15,000	15,000	22,940	22,940	22,940
Victualer Licenses	18,869	16,000	0	16,000	16,000	21,100	21,100	21,100
Shellfish Licenses	18,279	12,750	0	12,750	13,400	13,740	13,740	13,740
Neutered/Spayed Dog License	3,964	3,800	0	3,800	3,718	3,718	3,718	3,718
Passport Fees	13,320	12,000	0	12,000	12,000	12,000	12,000	12,000
Postage Fees	16	0	0	0	0	0	0	0
Advertising Fees	1,005	0	0	0	0	0	0	0
Unlicensed Dogs	5,745	5,500	0	5,500	5,450	5,450	5,450	5,450
Miscellaneous	2,329	1,750	0	1,750	1,750	1,800	1,800	1,800
	129,124	104,000	0	104,000	104,623	123,053	123,053	123,053

	2005-2006 Actual	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Adjusted	2006-2007 Estimated	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>Planning Department</u>								
Planning Fees	11,192	10,000	0	10,000	15,000	10,000	10,000	10,000
Miscellaneous	100	0	0	0	0	0	0	0
	11,292	10,000	0	10,000	15,000	10,000	10,000	10,000
<u>Fire Department</u>								
Fire Code Permits	1,600	1,500	0	1,500	1,500	1,500	1,500	1,500
Ambulance Service Fees	641,570	530,000	0	530,000	590,000	660,000	660,000	660,000
Special Detail, Fire	749	1,000	0	1,000	1,600	1,000	1,000	1,000
Fire False Alarms	3,500	4,000	0	4,000	2,500	4,000	4,000	4,000
Miscellaneous	3,114	0	0	0	2,600	250	250	250
	650,533	536,500	0	536,500	598,200	666,750	666,750	666,750
<u>Police Department</u>								
Parking Violations	13,800	16,000	0	16,000	9,000	12,000	9,000	9,000
Leash Law Receipts	230	0	0	0	650	500	500	500
Ordinance Fines	669	1,000	0	1,000	3,000	1,400	1,500	1,500
Witness Fees	10,105	8,000	0	8,000	5,000	6,000	5,000	5,000
School Resource Officer	60,585	63,300	0	63,300	63,300	66,304	66,000	66,000
Concealed Weapons Permits	370	0	0	0	400	400	0	0
False Alarm Fines	235	0	0	0	2,500	2,000	2,000	2,000
Restitution	161	0	0	0	80	0	0	0
Special Details	6,511	6,000	0	6,000	6,500	6,000	6,000	6,000
Police Reports	4,777	4,500	0	4,500	4,500	4,500	4,500	4,500
Miscellaneous	24,852	0	0	0	1,400	0	0	0
	122,295	98,800	0	98,800	96,330	99,104	94,500	94,500

	2005-2006 Actual	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Adjusted	2006-2007 Estimated	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>Public Works Department</u>								
Opening Permits	656	750	0	750	400	0	0	0
Labor & Materials	6,611	0	0	0	0	0	0	0
Solid Waste Recycling	112,305	90,000	0	90,000	90,000	0	0	0
Miscellaneous	12,764	0	0	0	50	0	0	0
Sanitary Miscellaneous	0	0	0	0	0	0	0	0
	132,336	90,750	0	90,750	90,450	0	0	0
<u>General Assistance</u>								
General Assistance Recovery	1,934	1,000	0	1,000	1,000	3,000	1,000	1,000
Human Services Misc	0	0	0	0	0	0	0	0
	1,934	1,000	0	1,000	1,000	3,000	1,000	1,000
<u>Parks and Recreation</u>								
Coffin Pond Admission	16,945	15,000	0	15,000	16,500	15,000	15,000	15,000
Recreation Misc.	2,974	0	0	0	2,100	0	0	0
	19,919	15,000	0	15,000	18,600	15,000	15,000	15,000
<u>Unclassified</u>								
CATV Fees	196,184	195,000	0	195,000	200,000	195,000	195,000	195,000
Interest on General Funds	480,219	290,000	0	290,000	600,000	375,000	375,000	375,000
Workers Comp. Reimbursement	31,787	10,000	0	10,000	5,000	5,000	5,000	5,000
Postage & Handling	3,176	3,000	0	3,000	3,300	3,000	3,000	3,000
Housing Services Fees	554,905	565,000	0	565,000	571,550	587,000	587,000	587,000
Insurance Proceeds	19,305	0	0	0	0	0	0	0
	1,285,576	1,063,000	0	1,063,000	1,379,850	1,165,000	1,165,000	1,165,000
TOTAL MUNICIPAL REVENUE	5,744,031	5,197,250	0	5,197,250	5,541,127	5,273,957	5,267,353	5,267,353

	2005-2006 Actual	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Adjusted	2006-2007 Estimated	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>Education Revenues</u>								
State School Subsidy	11,580,439	13,479,139	0	13,479,139	13,479,139	14,232,620	14,232,620	14,227,869
Federal School Subsidy	1,085,806	800,000	0	800,000	1,197,000	750,000	750,000	800,000
Tuition, etc.	1,311,154	1,120,000	0	1,120,000	1,413,000	1,090,000	1,090,000	1,090,000
Miscellaneous	349,198	200,000	0	200,000	200,000	123,200	123,200	168,200
TOTAL EDUCATION REVENUES	14,326,597	15,599,139	0	15,599,139	16,289,139	16,195,820	16,195,820	16,286,069
TOTAL REVENUES	20,070,628	20,796,389	0	20,796,389	21,830,266	21,469,777	21,463,173	21,553,422
<u>Other Sources</u>								
Sale of General Assets	6,289	0	0	0	1,000	0	0	0
Sale of Vehicles - Police	13,376	12,000	0	12,000	20,389	15,000	15,000	15,000
Sale of Vehicles - Fire	5,203	0	0	0	0	0	0	0
Sale of Vehicles - Public Works	9,365	0	0	0	0	0	0	0
From Other Funds	494	0	0	0	95,925	0	0	0
TOTAL OTHER SOURCES	34,727	12,000	0	12,000	117,314	15,000	15,000	15,000

	2005-2006 Actual	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Adjusted	2006-2007 Estimated	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>Use of General Fund Balances</u>								
Undesignated Fund Balance	0	250,000	1,260,000	1,510,000	0	250,000	250,000	275,000
Encumbrances	0	0	20,798	20,798	0	0	0	0
State Revenue Sharing Balance	0	100,000	0	100,000	0	100,000	100,000	100,000
Education Balance Forward	0	1,100,000	0	1,100,000	0	1,200,000	1,200,000	1,200,000
TOTAL USE OF BALANCES	0	1,450,000	1,280,798	2,730,798	0	1,550,000	1,550,000	1,575,000
TOTAL REVS. O.S. & BALS.	20,105,356	22,258,389	1,280,798	23,539,187	21,947,580	23,034,777	23,028,173	23,143,422
<u>Property Taxes</u>								
Property Tax Commitment	26,622,656	26,574,554	0	26,574,554	26,574,554	28,927,414	28,315,774	27,461,400
Decrease/(Increase) in Deferred Tax	(18,600)	(200,000)	0	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
Tax Abatements	(36,617)	(75,000)	0	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)
Supplemental Taxes	753	0	0	0	0	0	0	0
Other	0	(76,232)	0	(76,232)	(76,232)	0	0	(1,601)
	26,568,193	26,223,322	0	26,223,322	26,223,322	28,652,414	28,040,774	27,184,799
<u>State Revenue Sharing & Homestead</u>								
Revenue Sharing	2,088,143	2,000,000	0	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Homestead		387,842	0	387,842	387,842	373,000	373,000	373,000
TOTAL REVENUE SHARING	2,088,143	2,387,842	0	2,387,842	2,387,842	2,373,000	2,373,000	2,373,000
TOTAL	48,761,692	50,869,553	1,280,798	52,150,351	50,558,744	54,060,191	53,441,947	52,701,221

	2005-2006 Actual	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Available	Estimated 2006-2007 Expended	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>ADMINISTRATION - 1100</u>								
PERSONNEL SERVICES								
1010 Salaries, Full-time	237,618	247,370	0	247,370	233,000	258,455	258,455	258,455
1050 Salaries, Temporary	2,744	500	0	500	2,500	1,000	1,000	1,000
1110 Overtime	1,462	500	0	500	2,600	1,000	1,000	1,000
	241,824	248,370	0	248,370	238,100	260,455	260,455	260,455
CONTRACTUAL SERVICES								
2021 Legal Services-Discretionary	67,151	75,000	0	75,000	40,000	75,000	75,000	75,000
2022 Legal Services-Cases	68,057	35,000	0	35,000	70,000	35,000	35,000	35,000
2090 Pro Servs - Other	2,953	5,000	0	5,000	5,000	5,000	4,000	2,000
2260 R & M Equipment	271	500	0	500	700	600	600	600
2500 Postage	1,807	2,200	0	2,200	1,500	2,000	2,000	2,000
2510 Telephone	3,772	6,000	0	6,000	3,500	4,000	4,000	4,000
2520 Advertising	340	250	0	250	1,500	1,000	1,000	1,000
2530 Printing	2,233	1,500	0	1,500	1,600	1,800	1,800	1,800
2540 Photocopies	7,236	3,500	0	3,500	4,500	4,000	4,000	4,000
2610 Travel	5,785	5,200	0	5,200	6,000	6,500	6,000	6,000
2640 Training	5,643	3,500	0	3,500	3,700	3,800	3,500	3,500
2670 Membership & Dues	1,677	2,000	0	2,000	1,200	2,000	1,800	1,800
	166,926	139,650	0	139,650	139,200	140,700	138,700	136,700
MATERIALS & SUPPLIES								
3020 Office Supplies	4,553	3,000	0	3,000	2,900	3,000	3,000	2,500
3062 Publications	1,393	1,000	0	1,000	900	1,000	1,000	1,000
	5,946	4,000	0	4,000	3,800	4,000	4,000	3,500
TOTAL	414,696	392,020	0	392,020	381,100	405,155	403,155	400,655

This account funds general administrative costs of the Town.

Full-time employees:

Town Manager	105,266
Asst. Town Manager/Personnel Director	82,337
Administrative Assistant	39,513
Human Resources Specialist	31,339
	258,455

Membership and Dues include:

ICMA/MTCMA	1,800
	1,800

	2005-2006 Actual	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Available	Estimated 2006-2007 Expended	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>HUMAN RESOURCES - 1105</u>								
PERSONNEL SERVICES								
1040 Wages, Part-time	7,500	0	0	0	0	0	0	0
	7,500	0	0	0	0	0	0	0
CONTRACTUAL SERVICES								
2030 Pro Servs - Medical	2,704	2,000	0	2,000	2,700	2,000	2,000	2,000
2090 Professional Servs - Other	1,028	5,000	0	5,000	8,000	1,500	1,500	1,500
2100 Electricity	0	480	0	480	300	480	350	350
2110 Water	0	480	0	480	60	400	150	150
2120 Sewer	0	40	0	40	80	100	100	100
2260 R & M Equipment	0	250	0	250	50	250	250	250
2320 Office Rental	0	10,800	0	10,800	10,800	10,800	10,800	10,800
2510 Telephone	0	1,600	0	1,600	1,600	400	400	400
2520 Advertising	17,302	17,000	0	17,000	23,000	17,000	17,000	5,000
2530 Printing	1,134	750	0	750	750	750	750	750
2640 Training	1,116	1,200	0	1,200	1,200	1,500	1,500	1,500
2650 Recruiting	607	500	0	500	0	500	500	500
2660 Personnel Testing	2,150	1,000	0	1,000	800	1,000	1,000	1,000
2661 Background Checks	1,314	500	0	500	1,000	1,200	1,200	1,200
2670 Membership & Dues	444	270	0	270	270	350	350	350
	27,798	41,870	0	41,870	50,610	38,230	37,850	25,850
MATERIALS & SUPPLIES								
3010 General Supplies	0	0	0	0	550	0	0	0
3020 Office Supplies	862	6,300	0	6,300	5,000	1,500	1,500	750
3060 Training Supplies	351	500	0	500	500	500	500	500
3062 Publications	7	350	0	350	0	350	350	350
3110 Heating Fuel	0	700	0	700	1,000	1,200	1,200	1,200
3150 Janitorial Supplies	0	200	0	200	100	100	100	100
	1,220	8,050	0	8,050	7,150	3,650	3,650	2,900
PROGRAMS								
5002 Employee Assistance	1,480	3,063	0	3,063	3,063	3,063	3,063	3,063
5105 Personnel Board	75	500	0	500	500	500	500	0
	1,555	3,563	0	3,563	3,563	3,563	3,563	3,063
TOTAL	38,074	53,483	0	53,483	61,323	45,443	45,063	31,813

	2005-2006 Actual	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Available	Estimated 2006-2007 Expended	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>FINANCE DEPARTMENT - 1110</u>								
PERSONNEL SERVICES								
1010 Salaries, Full-time	372,167	401,542	0	401,542	362,564	432,526	422,526	422,526
1040 Wages, Part-time	22,601	29,969	0	29,969	32,073	37,503	37,503	37,503
1110 Overtime	4,051	5,577	0	5,577	7,449	5,577	5,577	5,577
	398,819	437,088	0	437,088	402,086	475,606	465,606	465,606
CONTRACTUAL SERVICES								
2015 Banking Services	10,506	19,800	0	19,800	9,040	10,800	10,800	10,800
2090 Pro Servs - Other	9,305	9,089	0	9,089	8,903	9,089	9,089	9,089
2260 R & M Equipment	15,530	16,133	0	16,133	15,754	16,331	16,268	16,268
2360 Equipment Rental	270	590	0	590	540	540	540	540
2500 Postage	17,337	20,530	0	20,530	16,086	20,530	20,530	20,530
2510 Telephone	3,372	3,600	0	3,600	3,000	3,060	3,060	3,060
2530 Printing	5,105	7,331	0	7,331	5,462	7,776	7,776	7,776
2540 Photocopies	1,355	1,600	0	1,600	1,377	1,600	1,600	1,600
2610 Travel	1,054	1,000	0	1,000	400	1,000	1,000	1,000
2640 Training	4,024	10,610	0	10,610	8,447	10,610	9,000	9,000
2670 Membership & Dues	1,205	1,205	0	1,205	1,145	1,145	1,145	1,145
2871 Filing Fees	0	1,200	0	1,200	350	1,200	800	800
2880 Registry of Deeds	3,755	6,425	0	6,425	5,291	6,425	5,400	5,400
2999 Clearing Account	(5)	0	0	0	0	0	0	0
	72,812	99,113	0	99,113	75,795	90,106	87,008	87,008
MATERIALS & SUPPLIES								
3020 Office Supplies	3,566	3,300	0	3,300	3,210	3,300	3,300	3,300
3030 Computer Supplies	2,071	3,448	0	3,448	2,162	3,758	2,700	2,700
3062 Publications	1,318	2,914	0	2,914	1,544	2,344	1,500	1,500
3730 Minor Equip/Hand Tools	4,567	0	0	0	0	0	0	0
	11,522	9,662	0	9,662	6,916	9,402	7,500	7,500
TOTAL	483,154	545,863	0	545,863	484,797	575,114	560,114	560,114

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

Full-time Personnel:	Finance Director	86,291
	Deputy Director	61,974
	Accounting Asst. - A/P, A/R	50,709
	Accounting Asst. - P/R	50,689
	Office Manager - Tax	48,099
	Administrative Assistant	39,605
	Assistant Tax Collector	37,717
	Accounts Clerk	29,115
	Accounts Clerk	28,328
	Salary Vacancy Factor	(10,001)
	422,526	
Part-time Personnel:	Accounting Asst. .6	25,847
	Account Clerk .4	11,656
		37,503
Professional Services:	Tax Bill Preparation	5,283
	GFOA CAFR Review	480
	Motor Vehicle Reminders	3,306
	Pacer	20
	9,089	

	2005-2006 Actual	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Available	Estimated 2006-2007 Expended	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>TECHNOLOGY SERVICES - 1115</u>								
CONTRACTUAL SERVICES								
2070 Computer Services	49,953	90,000	0	90,000	41,000	90,000	90,000	75,000
2090 Professional Services	2,024	4,500	0	4,500	1,000	4,500	4,500	4,500
2260 R&M Equipment	2,543	0	0	0	4,000	0	0	0
2516 Internet Services	0	10,000	0	10,000	8,000	10,000	10,000	10,000
2870 Licenses	0	3,500	0	3,500	3,400	40,000	40,000	40,000
	54,520	108,000	0	108,000	57,400	144,500	144,500	129,500
MATERIALS & SUPPLIES								
3030 Computer Supplies	11,063	10,000	0	10,000	7,500	10,000	10,000	10,000
	11,063	10,000	0	10,000	7,500	10,000	10,000	10,000
CAPITAL								
6600 Capital Equipment	31,170	55,000	0	55,000	55,000	40,000	40,000	40,000
	31,170	55,000	0	55,000	55,000	40,000	40,000	40,000
TOTAL	96,753	173,000	0	173,000	119,900	194,500	194,500	179,500

Capital Outlay - Equipment:

Computers and Equipment **40,000**

	2005-2006 Actual	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Available	Estimated 2006-2007 Expended	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>MUNICIPAL OFFICERS - 1120</u>								
PERSONNEL SERVICES								
1090 Stipends - Town Council	18,000	18,500	0	18,500	18,115	18,500	18,500	18,500
	18,000	18,500	0	18,500	18,115	18,500	18,500	18,500
CONTRACTUAL SERVICES								
2010 Audit Services	23,900	32,000	0	32,000	32,000	33,000	33,000	33,000
2090 Pro Servs - Other	5,000	33,500	3,432	36,932	25,000	5,000	4,000	2,500
2260 R & M Equipment	48	100	0	100	0	100	100	100
2520 Advertising	5,251	6,000	0	6,000	5,000	5,500	5,500	5,500
2530 Printing	156	4,000	0	4,000	3,500	3,500	3,500	3,500
2540 Photocopies	32	1,500	0	1,500	100	500	500	500
2640 Training	125	1,000	0	1,000	20	1,000	750	500
2670 Membership & Dues	37,023	19,570	0	19,570	19,993	20,600	20,600	20,600
	71,536	97,670	3,432	101,102	85,613	69,200	67,950	66,200
MATERIALS & SUPPLIES								
3010 General Supplies	2,038	1,500	0	1,500	6,000	3,000	3,000	3,000
	2,038	1,500	0	1,500	6,000	3,000	3,000	3,000
TOTAL	91,574	117,670	3,432	121,102	109,728	90,700	89,450	87,700

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.

	2005-2006 Actual	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Available	Estimated 2006-2007 Expended	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>ASSESSING - 1130</u>								
PERSONNEL SERVICES								
1010 Salaries, Full-time	167,473	173,823	0	173,823	173,823	186,608	186,608	186,608
1040 Wages, Part-time	771	0	0	0	185	12,000	12,000	0
1110 Overtime	1,467	2,800	0	2,800	1,800	2,400	2,400	2,400
	169,711	176,623	0	176,623	175,808	201,008	201,008	189,008
CONTRACTUAL SERVICES								
2090 Pro Servs - Other	5,724	9,550	0	9,550	11,000	14,000	14,000	14,000
2260 R & M Equipment	131	400	0	400	200	400	400	200
2500 Postage	3,069	4,350	0	4,350	4,150	4,910	4,910	4,910
2510 Telephone	1,274	1,248	0	1,248	1,300	1,392	1,392	1,392
2530 Printing	653	1,020	0	1,020	600	1,020	1,020	620
2540 Photocopies	1,056	1,440	0	1,440	1,200	1,440	1,440	440
2610 Travel	4,304	4,206	0	4,206	4,400	4,626	4,626	4,626
2640 Training	1,593	4,995	0	4,995	4,300	5,095	5,095	5,095
2670 Membership & Dues	300	540	0	540	505	560	560	560
2880 Registry of Deeds	2,524	3,600	0	3,600	2,500	3,000	3,000	3,000
	20,627	31,349	0	31,349	30,155	36,443	36,443	34,843
MATERIALS & SUPPLIES								
3020 Office Supplies	2,386	2,100	0	2,100	2,100	2,100	2,100	1,600
3030 Computer Supplies	5,998	9,160	0	9,160	6,000	9,610	2,660	2,660
3062 Publications	599	825	0	825	700	705	705	705
	8,983	12,085	0	12,085	8,800	12,415	5,465	4,965
TOTAL	199,322	220,057	0	220,057	214,763	249,866	242,916	228,816

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

Personnel include:	Assessor	69,434
	Asst. Assessor	49,197
	Admin Secretary	33,965
	Assess Clerk	34,012
		186,608

Professional Services:	Book Binding	400
	Cover for digitized tax maps	200
	Bulk annual mailing	3,800
	Digital map update	6,000
	Printing tax maps	600
	Appraisal consulting	3,000
		14,000

	2005-2006 Actual	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Available	Estimated 2006-2007 Expended	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>CODES ENFORCEMENT - 1140</u>								
PERSONNEL SERVICES								
1010 Salaries, Full-time	122,594	128,406	0	128,406	128,406	133,926	133,926	133,926
1040 Wages, Part-time	1,630	2,000	0	2,000	850	2,000	1,500	1,000
	124,224	130,406	0	130,406	129,256	135,926	135,426	134,926
CONTRACTUAL SERVICES								
2260 R & M Equipment	75	250	0	250	250	250	250	250
2500 Postage	589	750	0	750	750	750	750	750
2510 Telephone	1,304	1,500	0	1,500	1,500	1,500	1,500	1,500
2520 Advertising	0	1,000	0	1,000	500	1,000	500	400
2530 Printing	665	1,000	0	1,000	800	1,000	800	800
2540 Photocopies	910	1,050	0	1,050	1,050	1,050	1,050	1,050
2610 Travel	4,333	4,700	0	4,700	4,700	4,900	4,900	4,900
2640 Training	602	1,100	0	1,100	850	1,100	800	500
2670 Dues & Membership	270	300	0	300	300	300	300	300
	8,748	11,650	0	11,650	10,700	11,850	10,850	10,450
MATERIALS & SUPPLIES								
3020 Office Supplies	1,989	2,000	0	2,000	2,000	2,000	2,000	2,000
3062 Publications	264	300	0	300	300	300	300	300
	2,253	2,300	0	2,300	2,300	2,300	2,300	2,300
TOTAL	135,225	144,356	0	144,356	142,256	150,076	148,576	147,676

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.

Department staff consists of:

Codes Enforcement Officer	61,953
Inspections Officer	45,030
Administrative Secretary	26,943
	133,926

	2005-2006 Actual	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Available	Estimated 2006-2007 Expended	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>TOWN CLERK & ELECTIONS - 1160</u>								
PERSONNEL SERVICES								
1010 Salaries, Full-time	158,765	175,392	0	175,392	162,000	183,855	183,856	183,856
1040 Wages, Part-time	31,374	22,745	0	22,745	29,245	39,967	39,967	39,967
1110 Overtime	3,399	8,131	0	8,131	8,131	11,969	11,969	11,969
	193,538	206,268	0	206,268	199,376	235,791	235,792	235,792
CONTRACTUAL SERVICES								
2090 Pro Servs - Other	8,133	8,180	0	8,180	8,180	11,480	9,480	9,480
2260 R & M Equipment	1,845	1,815	0	1,815	1,815	2,115	2,015	2,015
2500 Postage	3,023	6,733	0	6,733	6,733	5,544	5,544	5,544
2510 Telephone	791	900	0	900	900	840	840	840
2520 Advertising	186	900	0	900	900	1,260	1,260	1,260
2530 Printing	3,374	3,615	0	3,615	3,615	3,795	3,695	3,695
2540 Photocopies	3,768	3,413	0	3,413	3,413	4,074	3,974	3,974
2610 Travel	461	854	0	854	854	1,009	1,009	1,009
2640 Training	1,481	3,150	0	3,150	3,150	3,150	3,050	3,050
2670 Membership & Dues	356	485	0	485	485	510	510	510
	23,418	30,045	0	30,045	30,045	33,777	31,377	31,377
MATERIALS & SUPPLIES								
3020 Office Supplies	4,702	4,318	0	4,318	4,318	5,318	5,018	5,018
3030 Computer Supplies	205	1,770	0	1,770	1,770	1,670	1,670	1,670
3062 Publications	131	224	0	224	224	224	224	224
	5,038	6,312	0	6,312	6,312	7,212	6,912	6,912
TOTAL	221,995	242,625	0	242,625	235,733	276,780	274,081	274,081

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	71,894
	Deputy Clerk	41,234
	Assistant Clerk	29,546
	Assistant Clerk	36,266
	Additional Regular Time	4,916
		183,856
Part-time account funds:	Registrar of Voters	12,002
	Election Training	4,530
	Election Day (2)	23,435
		39,967
Professional Services covers:	Election Programming	4,400
	Indexing Project	4,000
	Book Binding	1,080
		9,480

	2005-2006 Actual	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Available	Estimated 2006-2007 Expended	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>PLANNING - 1190</u>								
PERSONNEL SERVICES								
1010 Salaries, Full-time	139,415	156,755	0	156,755	156,755	169,418	169,418	169,418
1040 Wages, Part-time	3,216	4,710	0	4,710	3,500	3,855	3,855	3,855
	142,631	161,465	0	161,465	160,255	173,273	173,273	173,273
CONTRACTUAL SERVICES								
2090 Pro Servs - Other	28,106	10,000	0	10,000	10,000	10,000	1,000	1,000
2260 R & M Equipment	169	500	0	500	500	500	500	250
2500 Postage	2,403	3,200	0	3,200	2,800	3,000	3,000	2,500
2510 Telephone	1,681	2,000	0	2,000	1,700	1,750	1,750	1,750
2520 Advertising	1,475	2,000	0	2,000	2,000	2,000	2,000	1,500
2530 Printing	465	1,000	0	1,000	700	1,000	1,000	700
2540 Photocopies	6,441	7,500	0	7,500	7,000	7,500	7,500	6,750
2610 Travel	624	500	0	500	600	600	600	600
2640 Training	2,770	4,000	0	4,000	4,000	4,000	4,000	3,000
2670 Membership & Dues	384	800	0	800	800	800	800	400
	44,518	31,500	0	31,500	30,100	31,150	22,150	18,450
MATERIALS & SUPPLIES								
3020 Office Supplies	3,125	5,000	0	5,000	4,000	4,000	4,000	3,500
3062 Publications	221	500	0	500	500	500	500	250
	3,346	5,500	0	5,500	4,500	4,500	4,500	3,750
CAPITAL OUTLAY								
6600 Capital - Equipment	1,200	0	0	0	0	0	0	0
	1,200	0	0	0	0	0	0	0
TOTAL	191,694	198,465	0	198,465	194,855	208,923	199,923	195,473

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

Salary account:	Director of Planning & Development	77,095
	Administrative Assistant	36,598
	Planner	55,725
		169,418

Part-time wages account:	Planning Board Recording Secretary	2,475
	Temporary Secretary	720
	Village Review Board Recording Secretary	660
		3,855

Professional Services account is as follows:

Miscellaneous Studies	1,000
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	2005-2006 Actual	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Available	Estimated 2006-2007 Expended	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>NATURAL RESOURCES - 1194</u>								
PERSONNEL SERVICES								
1010 Salaries, Full-time	50,220	55,000	0	55,000	41,000	57,200	57,200	57,200
1040 Wages, Part-time	148	1,000	0	1,000	1,000	1,500	1,500	1,500
	50,368	56,000	0	56,000	42,000	58,700	58,700	58,700
CONTRACTUAL SERVICES								
2090 Professional Services	2,490	3,500	0	3,500	3,500	3,500	2,500	2,500
2230 R & M Facilities	0	2,000	0	2,000	2,000	2,000	1,500	1,500
2510 Telephone	926	1,000	0	1,000	1,000	1,000	1,000	1,000
2610 Travel	788	1,000	0	1,000	1,000	1,000	1,000	1,000
2640 Training	0	400	0	400	1,200	400	400	400
2670 Membership & Dues	25	200	0	200	200	200	200	200
2870 Licenses/Fees	0	0	0	0	0	0	0	0
	4,228	8,100	0	8,100	8,900	8,100	6,600	6,600
MATERIALS & SUPPLIES								
3010 General Supplies	588	500	0	500	400	500	400	400
3020 Office Supplies	790	1,250	0	1,250	800	1,250	1,000	1,000
	1,377	1,750	0	1,750	1,200	1,750	1,400	1,400
PROGRAMS								
5113 Conservation Commission	507	1,500	0	1,500	500	1,500	600	600
	507	1,500	0	1,500	500	1,500	600	600
TOTAL	56,480	67,350	0	67,350	52,600	70,050	67,300	67,300
Salaries, Full-time								
			Natural Resource Planner					
				57,200				
Professional Services Other								
			Surveys, Mapping & Sampling					
				2,500				

	2005-2006 Actual	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Available	Estimated 2006-2007 Expended	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>ECONOMIC DEVELOPMENT - 1195</u>								
PERSONNEL SERVICES								
1010 Salaries, Full-time	62,544	106,916	0	106,916	86,000	115,117	115,117	115,117
1040 Wages, Part-Time	3,500	0	0	0	0	0	0	0
	66,044	106,916	0	106,916	86,000	115,117	115,117	115,117
CONTRACTUAL SERVICES								
2090 Professional Services	6,000	6,000	0	6,000	5,000	4,000	4,000	2,000
2100 Electricity	271	0	0	0	100	100	100	100
2330 Rental of Facilities	3,458	5,100	0	5,100	5,100	5,100	5,100	5,100
2500 Postage	0	300	0	300	300	300	300	300
2510 Telephone	1,756	1,100	0	1,100	1,100	1,100	1,100	1,100
2525 Promotion	3,783	3,000	0	3,000	3,000	3,000	3,000	2,000
2530 Printing	1,051	1,000	0	1,000	0	500	500	500
2610 Travel	1,263	2,400	0	2,400	2,000	2,600	2,600	2,600
2640 Training	452	4,000	0	4,000	4,000	4,000	4,000	4,000
2670 Membership & Dues	675	1,000	0	1,000	750	1,000	750	750
	18,709	23,900	0	23,900	21,350	21,700	21,450	18,450
MATERIALS & SUPPLIES								
3020 Office Supplies	244	800	0	800	800	800	800	800
3030 Computer Supplies	275	2,500	0	2,500	2,500	800	800	800
	519	3,300	0	3,300	3,300	1,600	1,600	1,600
TOTAL	85,272	134,116	0	134,116	110,650	138,417	138,167	135,167

Salaries Full-time	Economic Development Director	72,150
	Economic Development Specialist	42,967
		115,117

	2005-2006 Actual	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Available	Estimated 2006-2007 Expended	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>MUNICIPAL BUILDING - 1200</u>								
PERSONNEL SERVICES								
1010 Salaries, Full-time	31,942	32,951	0	32,951	32,951	34,269	34,269	34,269
1040 Wages, Part-time	12,907	12,035	0	12,035	12,035	25,209	13,909	13,909
1110 Overtime	7,957	8,911	0	8,911	9,000	8,911	8,911	8,911
	52,807	53,897	0	53,897	53,986	68,389	57,089	57,089
CONTRACTUAL SERVICES								
2090 Professional Services	4,040	6,452	0	6,452	6,452	7,940	7,940	6,440
2100 Electricity	20,589	20,000	0	20,000	20,000	20,000	20,000	20,000
2110 Water	814	1,000	0	1,000	1,000	1,000	1,000	1,000
2120 Sewer	1,648	1,560	0	1,560	1,560	1,560	1,560	1,560
2150 Custodial Services	1,198	2,500	0	2,500	2,500	2,500	2,500	2,500
2220 R & M Building	24,809	20,250	1,375	21,625	21,625	20,700	15,000	14,000
2260 R & M Equipment	584	3,850	0	3,850	3,850	3,850	3,850	2,350
2510 Telephone	1,823	2,136	0	2,136	2,136	2,175	2,175	2,175
2610 Travel	1,332	1,000	0	1,000	1,000	1,100	1,100	1,100
2640 Training	70	500	0	500	500	500	500	250
2670 Membership & Dues	0	50	0	50	50	50	50	50
	56,908	59,298	1,375	60,673	60,673	61,375	55,675	51,425
MATERIALS & SUPPLIES								
3010 General Supplies	4,016	4,000	0	4,000	4,000	4,000	4,000	3,500
3110 Heating Fuel	4,891	10,530	0	10,530	10,530	10,530	10,530	10,530
3150 Janitorial Supplies	5,137	4,500	0	4,500	4,500	4,500	4,500	4,500
3710 Clothing	658	950	0	950	950	1,200	1,200	1,200
3730 Minor Equip/Hand Tools	986	2,200	0	2,200	2,200	2,200	2,200	2,200
	15,688	22,180	0	22,180	22,180	22,430	22,430	21,930
CAPITAL OUTLAY								
6200 Capital - Bldg. Improvements	0	0	0	0	0	37,130	7,700	7,700
	0	0	0	0	0	37,130	7,700	7,700
TOTAL	125,403	135,375	1,375	136,750	136,839	189,324	142,894	138,144

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.		34,269
			34,269
Wages Part-time	Custodian - 20 hrs./wk.		13,909
			13,909
Heating Fuel	4,500 gallons at	2.34	10,530
Capital - Building Improvements:			
	Elevator floor tone notification		5,200
	Walkway replacement		2,500
			7,700

	2005-2006 Actual	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Available	Estimated 2006-2007 Expended	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>RISK MANAGEMENT - 1210</u>								
1510 Unemployment Compensation	4,295	5,000	0	5,000	6,000	6,000	6,000	6,000
1520 Worker's Compensation	214,440	289,000	0	289,000	240,000	279,000	279,000	276,000
2410 Comp General Liability	97,637	108,000	0	108,000	74,655	81,000	81,000	65,000
2420 Property Insurance	7,525	8,500	0	8,500	13,119	15,000	15,000	15,000
2421 Electronic Data Process	1,331	1,500	0	1,500	1,395	1,500	1,500	1,500
2423 Boiler & Machinery	1,637	2,000	0	2,000	2,360	2,500	2,500	2,500
2424 Hull	4,555	5,200	0	5,200	4,905	5,300	5,300	5,300
2425 Fine Arts	150	200	0	200	150	200	200	200
2430 Vehicle	60,322	68,000	0	68,000	59,992	64,500	64,500	64,500
2435 Mobile Equip & Inalnd Marine	14,782	17,000	0	17,000	26,440	28,500	28,500	28,500
2440 Pub Official Liability	16,318	18,500	0	18,500	17,148	18,500	18,500	18,500
2452 Ambulance Malpractice	2,607	3,000	0	3,000	2,607	3,000	3,000	3,000
2454 Police Prof Liability	22,798	26,000	0	26,000	22,422	24,500	24,500	24,500
2475 Crime Coverage	2,478	3,000	0	3,000	2,643	3,000	3,000	3,000
2498 Miscellaneous	750	1,000	0	1,000	750	1,000	1,000	0
5000 Program	(6,660)	0	0	0	0	0	0	0
TOTAL	444,964	555,900	0	555,900	474,586	533,500	533,500	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.

	2005-2006 Actual	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Available	Estimated 2006-2007 Expended	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>EMPLOYEE BENEFITS - 1220</u>								
1410 FICA	347,473	390,000	0	390,000	389,525	409,500	409,500	406,500
1420 Medicare	99,061	110,000	0	110,000	112,000	118,000	118,000	118,000
1430 State Retirement	120,110	130,000	0	130,000	135,000	143,000	143,000	143,000
1450 Health Insurance	1,083,344	1,300,000	0	1,300,000	1,265,000	1,390,000	1,380,000	1,380,000
1455 Health Ins Buy-Back	35,361	33,000	0	33,000	46,900	50,000	50,000	50,000
1460 Life Insurance	5,971	7,000	0	7,000	6,400	7,000	7,000	7,000
1465 Medical/Dep Care	4,287	5,200	0	5,200	4,500	5,000	5,000	5,000
1490 Deferred Compensation	124,914	142,000	0	142,000	137,525	145,000	145,000	145,000
2330 Rental of Facilities	2,616	3,000	0	3,000	2,500	2,500	2,500	2,500
TOTAL	1,823,136	2,120,200	0	2,120,200	2,099,350	2,270,000	2,260,000	2,257,000

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 State Retirement System: Brunswick joined 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 168 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, 2007 Brunswick's rate increased by approximately 12.2%. The budget is based on an estimated increase January 1, 2008 of 15%.

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

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.

TOTAL GEN. GOVT.	4,407,741	5,100,480	4,807	5,105,287	4,818,480	5,397,848	5,299,639	5,216,939
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	2005-2006 Actual	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Available	Estimated 2006-2007 Expended	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>FIRE DEPARTMENT - 2110</u>								
PERSONNEL SERVICES								
1010 Salaries, Full-time	1,206,148	1,377,712	20,600	1,398,312	1,387,585	1,519,259	1,453,884	1,453,884
1040 Wages, Part-time	811	3,000	0	3,000	1,000	3,000	3,000	3,000
1070 Call Personnel	30,421	31,200	0	31,200	31,200	31,200	31,200	25,000
1110 Overtime	59,473	90,000	0	90,000	147,730	113,000	130,000	140,000
1130 Call Back	105,151	50,000	0	50,000	46,000	45,000	45,000	45,000
1210 Sick Leave	0	17,320	0	17,320	17,320	7,495	7,495	7,495
1220 Holiday	45,135	53,900	0	53,900	54,600	60,500	60,500	57,000
1230 Vacation	114	2,775	0	2,775	2,775	1,465	1,465	1,465
1310 Ed. Incentive Pay	15,095	20,600	(20,600)	0	0	0	0	0
1320 Training	11,011	53,600	0	53,600	69,000	53,000	53,000	53,000
	1,473,360	1,700,107	0	1,700,107	1,757,210	1,833,919	1,785,544	1,785,844
CONTRACTUAL SERVICES								
2030 Pro Servs - Medical	8,927	7,000	0	7,000	6,000	7,000	7,000	7,000
2090 Professional Services	3,000	1,500	0	1,500	1,300	1,500	1,500	1,500
2100 Electricity	9,535	15,600	0	15,600	23,400	25,000	25,000	25,000
2110 Water	692	1,600	0	1,600	1,525	1,580	1,580	1,580
2120 Sewer	1,399	2,200	0	2,200	1,275	1,600	1,600	1,600
2220 R & M Building	8,655	18,500	0	18,500	18,500	26,725	23,725	17,000
2240 R & M Vehicles	38,055	30,000	0	30,000	36,000	32,250	32,250	32,250
2260 R & M Equipment	10,561	12,550	0	12,550	12,500	14,325	14,325	14,325
2264 R & M Radios	4,802	5,175	0	5,175	5,000	4,650	4,650	4,650
2330 Rental of Facilities	660	0	0	0	0	0	0	0
2360 Rental of Equipment	7	0	0	0	200	200	200	200
2500 Postage	1,047	600	0	600	575	600	600	600
2510 Telephone	8,409	11,970	800	12,770	12,400	11,900	11,900	7,900
2520 Advertising	230	100	0	100	0	100	100	100
2540 Photocopies	46	50	0	50	75	75	75	75
2610 Travel	593	1,000	0	1,000	800	500	500	500
2640 Training	20,718	30,000	0	30,000	25,000	27,500	27,500	25,000
2670 Membership & Dues	5,012	5,200	0	5,200	6,000	6,250	6,250	6,250
	122,348	143,045	800	143,845	150,550	161,755	158,755	145,530

	2005-2006 Actual	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Available	Estimated 2006-2007 Expended	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>FIRE DEPARTMENT - 2110</u>								
(continued)								
MATERIALS & SUPPLIES								
3010 General Supplies	13,684	2,000	0	2,000	2,750	2,500	2,500	2,500
3020 Office Supplies	2,174	2,000	0	2,000	2,000	2,000	2,000	2,000
3030 Computer Supplies	4,851	7,200	0	7,200	7,200	7,200	7,200	7,200
3050 Medical Supplies	0	15,000	0	15,000	15,000	18,000	18,000	18,000
3110 Heating Fuel	10,181	12,000	0	12,000	12,000	12,000	12,000	12,000
3125 Natural Gas	144	12,000	0	12,000	12,000	12,000	12,000	12,000
3131 Infection Control Supplies	3,479	5,000	0	5,000	6,000	6,000	6,000	6,000
3150 Janitorial Supplies	3,296	2,500	0	2,500	2,500	2,500	2,500	2,500
3210 Diesel Fuel	0	15,960	0	15,960	20,500	22,500	22,501	22,501
3220 Gasoline	20,274	6,000	0	6,000	5,875	6,000	6,000	6,000
3230 Oil & Lubricants	120	200	0	200	315	200	200	200
3240 Tires & Tubes	3,209	2,500	0	2,500	2,500	2,500	2,500	2,500
3710 Wearing Apparel	24,146	27,500	0	27,500	27,500	27,500	27,500	22,500
3730 Minor Equip & Hand Tools	37,216	15,900	0	15,900	15,900	15,900	15,900	13,900
	122,775	125,760	0	125,760	132,040	136,800	136,801	129,801
PROGRAMS								
5210 Fire Prevention	5,018	5,000	0	5,000	5,000	5,000	5,000	5,000
	5,018	5,000	0	5,000	5,000	5,000	5,000	5,000
CAPITAL OUTLAY								
6200 Capital - Building	13,985	0	0	0	0	50,000	0	0
6400 Capital - Vehicles	14,013	6,000	0	6,000	6,000	31,000	6,000	6,000
6600 Capital - Equipment	18,403	0	0	0	0	16,500	9,500	3,500
	46,401	6,000	0	6,000	6,000	97,500	15,500	9,500
TOTAL	1,769,901	1,979,912	800	1,980,712	2,050,800	2,234,974	2,101,600	2,075,675

The full-time staffing of the Fire Department:	Chief	1	76,888 (1)
	Deputy Chief	1	60,708 (2)
	Deputy Chief	1	57,458
	Captains	4	184,895
	Lieutenants	4	171,350
	Firefighters	23	835,772 (3)
	Admin Assist	1	36,498
	Clerk	2	12,116
			1,435,684
	Education Incentive Pay		18,200
			1,453,884

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

(2) Additional Compensation is provided as Health Officer.

(3) Includes one new position starting January 2008.

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

Diesel	8,459 gallons at	2.66	22,501
Gasoline	2,400 gallons at	2.50	6,000

Capital:	SCBA Fit Test Equipment	3,500
	Used Police Car	6,000
		9,500

The Fire Department handles emergency medical calls. The full-time salaries account provides additional compensation to the firefighters who also serve as emergency medical personnel. 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.

	2005-2006 Actual	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Available	Estimated 2006-2007 Expended	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>POLICE DEPARTMENT - 2120</u>								
PERSONNEL SERVICES								
1010 Salaries, Full-time	2,004,371	1,909,946	167,829	2,077,775	1,955,491	2,383,199	2,298,131	2,298,131
1040 Wages, Part-time	30,922	46,640	1,399	48,039	36,000	47,680	48,680	48,680
1110 Overtime	114,346	85,000	2,550	87,550	110,000	88,000	88,000	88,000
1125 Court Time	17,797	20,000	600	20,600	20,000	23,000	23,000	23,000
1210 Sick	28,213	28,800	864	29,664	45,000	33,000	33,000	33,000
1220 Holiday	42,814	40,000	1,200	41,200	40,000	42,800	42,800	42,800
1230 Vacation	54,786	39,936	1,198	41,134	45,000	45,000	45,000	45,000
1240 Comp Time	65,605	58,000	1,740	59,740	65,000	52,800	52,800	52,800
1310 Education Incentive Pay	2,935	107,312	(107,312)	0	0	0	0	0
1320 Training	49,441	31,172	(815)	30,357	31,172	34,600	34,600	34,600
	2,411,230	2,366,806	69,253	2,436,059	2,347,663	2,750,079	2,666,011	2,666,011
CONTRACTUAL SERVICES								
2030 Pro Servs - Medical	1,440	4,000	0	4,000	1,000	3,280	3,280	2,780
2040 Pro Servs - Personnel	3,350	4,290	0	4,290	4,500	4,590	4,590	4,590
2090 Pro Servs - Other	24,676	26,907	0	26,907	26,000	25,848	25,848	25,848
2240 R & M Vehicles	50,634	45,000	0	45,000	45,000	45,000	45,000	45,000
2260 R & M Equipment	21,095	25,016	0	25,016	25,016	31,514	29,514	28,514
2264 R & M Radio	6,222	5,500	0	5,500	8,000	6,000	6,000	6,000
2330 Rental of Facilities	2,265	2,400	0	2,400	2,100	2,100	2,100	2,100
2500 Postage	2,073	3,300	0	3,300	2,500	2,500	2,500	2,500
2510 Telephone	22,950	24,528	0	24,528	24,528	24,528	24,528	24,528
2512 Teletype	1,105	1,080	0	1,080	1,080	1,080	1,080	1,080
2530 Printing	3,456	4,000	0	4,000	4,000	4,000	4,000	4,000
2540 Photocopies	4,837	5,200	0	5,200	5,200	5,200	5,200	5,000
2610 Travel	6,501	5,000	0	5,000	5,000	5,000	5,000	4,500
2640 Training	44,968	46,720	1,750	48,470	48,470	48,520	48,520	46,520
2670 Membership & Dues	1,545	1,965	0	1,965	1,785	1,915	1,915	1,915
2998 Emergencies	237	350	0	350	350	350	350	350
	197,355	205,256	1,750	207,006	204,529	211,425	209,425	205,225

	2005-2006 Actual	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Available	Estimated 2006-2007 Expended	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>POLICE DEPARTMENT - 2120</u>								
<u>(continued)</u>								
MATERIALS & SUPPLIES								
3020 Office Supplies	11,829	13,500	0	13,500	13,500	15,000	15,000	11,500
3060 Training Materials	17,495	19,205	0	19,205	19,205	19,875	19,875	17,875
3062 Publications	125	493	0	493	493	493	493	493
3220 Gasoline	65,122	86,250	0	86,250	60,000	85,905	85,905	85,905
3230 Oil & Lubricants	3,719	3,300	0	3,300	3,300	3,300	3,300	3,300
3240 Tires	9,415	13,775	0	13,775	13,775	13,775	13,775	10,275
3710 Wearing Apparel	41,657	45,915	0	45,915	54,000	53,155	53,155	50,555
3730 Minor Equip & Hand Tools	9,544	12,005	0	12,005	12,005	11,173	11,173	6,825
	158,906	194,443	0	194,443	176,278	202,676	202,676	186,728
CAPITAL OUTLAY								
6400 Capital - Vehicles	91,025	89,132	0	89,132	89,123	123,600	91,600	91,600
6600 Capital - Equipment	1,740	4,000	0	4,000	4,000	35,400	0	0
	92,765	93,132	0	93,132	93,123	159,000	91,600	91,600
TOTAL	2,860,256	2,859,637	71,003	2,930,640	2,821,593	3,323,180	3,169,712	3,149,564

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

Chief	1	85,644	Patrol Officers	(1)	19	687,684
Commander/Support & Patrol	2	141,280	Community Policing Officer		1	40,664
Lieutenant/Lt. Support Services	4	202,280	Animal Control Officer		1	31,627
Detective Sergeant	1	44,680	Communications Supervisor		1	39,260
Sergeants	3	133,395	Communications Officers		8	278,464
Detective	1	40,664	Executive Secretary		1	40,300
Youth Service Officers	2	81,328	Bookkeeper / Records Clerk		2	66,392
School Resource Officers	2	81,328	Traffic Safety/Parking		2	69,040
Marine Resource Warden	1	44,824			52	2,108,854
			Educational Incentive			120,821
			Longevity Pay			53,456
			Physical Fitness Standards			15,000
						2,298,131

(1) Includes one new officer starting August 2007

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
Animal Control Officer	1	1,000
Marine Resource Officer	1	17,920
		48,680

Capital Vehicles:	4 Vehicles	81,600
	Retrofit Vehicles	10,000
		91,600

Gasoline	34,362 gallons at	2.500	85,905
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	2005-2006 Actual	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Available	Estimated 2006-2007 Expended	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>STREET LIGHTS - 2131</u>								
2100 Electricity	164,052	175,000	0	175,000	175,000	176,000	176,000	176,000
2260 R & M Equipment (Lights)	1,086	1,000	0	1,000	1,000	1,000	1,000	1,000
TOTAL	165,138	176,000	0	176,000	176,000	177,000	177,000	177,000

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

TRAFFIC SIGNALS - 2132

2100 Electricity	5,294	5,000	0	5,000	5,400	5,000	5,000	5,000
2260 R & M Equipment (Signals)	10,385	5,200	0	5,200	14,000	8,000	8,000	8,000
TOTAL	15,678	10,200	0	10,200	19,400	13,000	13,000	13,000

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

HYDRANT RENTAL - 2133

2360 Equipment Rental	296,847	304,000	0	304,000	298,100	304,000	304,000	304,000
TOTAL	296,847	304,000	0	304,000	298,100	304,000	304,000	304,000

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 for 451 (470 beginning June 1, 2007).

	2005-2006 Actual	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Available	Estimated 2006-2007 Expended	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>EMERGENCY MANAGEMENT - 2134</u>								
5000 Program	1,900	2,800	(800)	2,000	2,000	2,800	2,800	2,800
TOTAL	1,900	2,800	(800)	2,000	2,000	2,800	2,800	2,800

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	5,109,720	5,332,549	71,003	5,403,552	5,367,893	6,054,954	5,768,112	5,722,039
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	2005-2006 Actual	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Available	Estimated 2006-2007 Expended	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>PUB. WORKS ADMIN. - 3100</u>								
PERSONNEL SERVICES								
1010 Salaries, Full-time	301,091	321,049	0	321,049	331,461	335,271	335,272	335,272
1110 Overtime	117	129		129	60	116	116	116
	301,208	321,178	0	321,178	331,521	335,387	335,388	335,388
CONTRACTUAL SERVICES								
2090 Pro. Serv - Other	151	0	0	0	0	0	0	0
2260 R & M Equipment	1,640	2,700	0	2,700	2,620	4,550	2,550	2,550
2500 Postage	212	310	0	310	290	310	310	310
2510 Telephone	3,749	4,000	0	4,000	3,884	4,000	4,000	4,000
2540 Photocopies	2,218	2,500	0	2,500	2,594	2,500	2,500	2,500
2610 Travel	891	720	0	720	621	720	720	720
2640 Training	781	1,200	0	1,200	920	950	950	950
2670 Membership & Dues	821	840	0	840	718	840	840	840
	10,463	12,270	0	12,270	11,647	13,870	11,870	11,870
MATERIALS & SUPPLIES								
3020 Office Supplies	5,555	5,000	0	5,000	4,800	5,000	5,000	5,000
3075 Engineering Supplies	1,275	1,800	0	1,800	3,800	4,600	1,800	1,800
	6,830	6,800	0	6,800	8,600	9,600	6,800	6,800
PROGRAMS								
5314 GIS	11,000	0	0	0	8,400	17,000	5,700	5,700
	11,000	0	0	0	8,400	17,000	5,700	5,700
CAPITAL OUTLAY								
6600 Capital - Equipment	0	0	0	0	0	22,050	0	0
	0	0	0	0	0	22,050	0	0
TOTAL	329,501	340,248	0	340,248	360,168	397,907	359,758	359,758

Full-time Employees consist of:

Town Engineer/Director	85,632
Assistant Engineer	55,201
Operations Manager	69,261
Engineering Aide	52,390
Bookkeeper	37,667
Administrative Secretary	35,121
	335,272

	2005-2006 Actual	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Available	Estimated 2006-2007 Expended	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>PUB. WORKS GEN. MAINT. - 3110</u>								
PERSONNEL SERVICES								
1010 Salaries, Full-time	264,429	301,184	0	301,184	308,319	330,991	330,991	330,991
1110 Overtime	8,010	5,600	0	5,600	4,200	5,800	5,800	5,800
	272,439	306,784	0	306,784	312,519	336,791	336,791	336,791
CONTRACTUAL SERVICES								
2090 Pro. Serv - Other	0	2,000	0	2,000	1,900	2,000	2,000	2,000
2170 Construction Services	35,153	40,000	0	40,000	44,000	36,500	36,500	36,500
2180 Painting (Traffic Lines)	71,049	54,000	0	54,000	56,635	57,000	57,000	49,940
2360 Rental of Equipment	21,510	21,600	0	21,600	20,100	21,000	21,000	21,000
	127,711	117,600	0	117,600	122,635	116,500	116,500	109,440
MATERIALS & SUPPLIES								
3010 General Supplies	8,988	8,600	0	8,600	8,500	8,600	8,600	8,600
3120 Propane	283	320	0	320	550	320	320	320
3310 Traffic Control Supplies	14,938	15,000	0	15,000	15,000	19,750	19,750	19,750
3322 Patching Material	17,546	31,000	0	31,000	31,000	32,500	32,500	32,500
3330 Culverts & Drainage	17,645	22,000	0	22,000	35,000	32,100	32,100	32,100
3345 Salt	1,723	1,800	0	1,800	1,600	1,800	1,800	1,800
3350 Gravel	34,854	37,000	0	37,000	39,000	41,000	41,000	37,000
3710 Clothing	10,701	11,500	0	11,500	12,481	12,550	12,550	12,550
3730 Minor Equip & Hand Tools	4,678	4,700	0	4,700	4,800	8,250	5,375	5,375
	111,355	131,920	0	131,920	147,931	156,870	153,995	149,995
CAPITAL OUTLAY								
6300 Facilities	77,263	0	0	0	0	0	0	0
6600 Equipment	0	0	0	0	5,400	5,400	0	0
	77,263	0	0	0	5,400	5,400	0	0
TOTAL	588,768	556,304	0	556,304	588,485	615,561	607,286	596,226

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)	81,849
Truck Driver (9.5)	282,485
Light Equip. Operator (2)	69,571
Heavy Equip. Operator (3)	114,062
Laborers (2)	53,834
	601,801

Salaries are distributed as follows:

General Maintenance	330,991
Winter Maintenance	240,720
Recycling	0
Solid Waste Landfill (E.F.)	30,090
	601,801

E.F. = funded in enterprise fund.

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

The streets proposed to be paved are as follows:

	Length (Ft.)
Collinsbrook Road	7,600
Harpwell Road	3,700
Maine Street	450
Princes Point Road	3,400
Spring Street	1,470
Woodside Road	1,200
TOTAL RESURFACING PROGRAM:	17,820

	2005-2006 Actual	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Available	Estimated 2006-2007 Expended	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>PUB. WORKS WINTER MAINT. - 3120</u>								
PERSONNEL SERVICES								
1010 Salaries, Full-time	201,909	215,291	0	215,291	200,405	240,720	240,720	240,720
1110 Overtime	57,384	100,000	0	100,000	64,366	105,000	105,000	100,000
	259,293	315,291	0	315,291	264,771	345,720	345,720	340,720
CONTRACTUAL SERVICES								
2360 Rental of Equipment	41,395	83,000	0	83,000	87,179	83,000	83,000	83,000
2620 Meals	705	1,050	0	1,050	1,154	1,050	1,050	1,050
	42,100	84,050	0	84,050	88,333	84,050	84,050	84,050
MATERIALS & SUPPLIES								
3010 General Supplies	18,732	23,000	0	23,000	19,506	27,400	27,400	23,000
3340 Winter Sand	32,010	41,000	0	41,000	30,870	41,000	41,000	31,000
3345 Salt	107,142	121,000	0	121,000	93,977	121,000	121,000	121,000
	157,884	185,000	0	185,000	144,353	189,400	189,400	175,000
CAPITAL OUTLAY								
6500 Capital - Machinery	0	4,500	0	4,500	11,619	13,000	0	0
	0	4,500	0	4,500	11,619	13,000	0	0
TOTAL	459,277	588,841	0	588,841	509,076	632,170	619,170	599,770

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.

	2005-2006 Actual	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Available	Estimated 2006-2007 Expended	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>REFUSE COLLECTION & DISPOSAL - 3130</u>								
CONTRACTUAL SERVICES								
2125 Solid Waste/Rec. Collection	175,482	288,700	0	288,700	253,700	288,840	257,877	257,877
2130 Disposal Fees	459,099	440,000	0	440,000	354,758	320,000	320,000	320,000
	634,581	728,700	0	728,700	608,458	608,840	577,877	577,877
MATERIALS & SUPPLIES								
3010 General Supplies	1,625	900	0	900	850	900	900	900
	1,625	900	0	900	850	900	900	900
PROGRAMS								
5000 Program	0	0	47,000	47,000	25,600	0	0	0
	0	0	47,000	47,000	25,600	0	0	0
TOTAL	636,206	729,600	47,000	776,600	634,908	609,740	578,777	578,777

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.

In the current fiscal year, the Town appropriated \$135,000 to fund start-up costs associated with the pay-as-you-throw rubbish collection and single-sort recycling programs. The adjustment for \$47,000 represents the appropriation for supplies and promotional costs. The remaining \$88,000 is shown of page 70 as a transfer to a fund that accounts for the revenue from the pay-as-you-throw program. The \$88,000 transfer was to cover the cost of providing free bags to Brunswick residents at the start of the program.

	2005-2006 Actual	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Available	Estimated 2006-2007 Expended	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>RECYCLING - 3145</u>								
PERSONNEL SERVICES								
1010 Salaries, Full-time	118,185	128,809	0	128,809	125,638	98,694	0	0
1060 Wages, Temporary	10,539	7,808	0	7,808	5,966	8,191	0	0
1110 Overtime	2,652	2,310	0	2,310	3,460	2,080	0	0
	131,376	138,927	0	138,927	135,064	108,965	0	0
CONTRACTUAL SERVICES								
2100 Electricity	3,635	4,000	0	4,000	2,400	600	0	0
2125 Solid Waste/Rec Collection	0	0	0	0	0	0	217,774	217,774
2135 Removal of Tires	2,124	0	0	0	0	0	0	0
2138 Removal of Special Waste	7,772	13,250	0	13,250	10,000	11,500	11,500	6,500
2220 R & M Building	4,988	900	0	900	675	420	0	0
2360 Rental of Equipment	350	0	0	0	5,617	10,020	0	0
2500 Postage	117	600	0	600	480	600	600	600
2525 Promotion	5,696	10,000	0	10,000	6,585	8,500	5,000	4,000
2640 Training	0	450	0	450	250	450	0	0
2670 Membership & Dues	40	75	0	75	77	80	80	80
	24,723	29,275	0	29,275	26,084	32,170	234,954	228,954
MATERIALS & SUPPLIES								
3010 General Supplies	802	850	0	850	970	930	0	0
3020 Office Supplies	261	500	0	500	400	500	0	0
3120 Propane Fuel	0	0	0	0	0	0	0	0
3370 Baling Wire	4,800	4,800	0	4,800	2,550	0	0	0
3710 Clothing	2,227	1,800	0	1,800	1,103	1,650	0	0
	8,090	7,950	0	7,950	5,023	3,080	0	0
TOTAL	164,188	176,152	0	176,152	166,171	144,215	234,954	228,954

	2005-2006 Actual	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Available	Estimated 2006-2007 Expended	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>PUB. WORKS CENT. GARAGE - 3195</u>								
PERSONNEL SERVICES								
1010 Salaries, Full-time	110,516	116,175	0	116,175	115,968	121,140	121,140	121,140
1030 Salaries, Part-time	14,770	15,243	0	15,243	15,260	15,302	15,302	15,302
1110 Overtime	5,976	8,380	0	8,380	4,988	8,700	8,700	8,700
	131,262	139,798	0	139,798	136,216	145,142	145,142	145,142
CONTRACTUAL SERVICES								
2100 Electricity	11,054	11,920	0	11,920	10,529	11,920	11,920	11,920
2110 Water	933	2,280	0	2,280	1,792	2,120	2,120	2,120
2120 Sewer	488	1,880	0	1,880	1,638	1,880	1,880	1,880
2130 Rubbish Disposal	0	1,900	0	1,900	979	1,900	1,900	1,900
2220 R & M Building	18,557	12,900	0	12,900	26,544	15,000	15,000	7,600
2240 R & M Vehicles	182,260	113,000	0	113,000	147,427	142,500	127,500	127,500
2260 R & M Equipment	7,023	5,500	0	5,500	5,500	5,000	5,000	5,000
2264 R & M Radios	2,662	2,400	0	2,400	2,600	8,000	8,000	3,150
2640 Training	300	575	0	575	810	575	575	575
	223,278	152,355	0	152,355	197,819	188,895	173,895	161,645
MATERIALS & SUPPLIES								
3010 General Supplies	1,446	2,150	0	2,150	2,661	2,150	2,150	2,150
3020 Office Supplies	1,016	1,250	0	1,250	1,200	1,250	1,250	1,250
3110 Heating Fuel	14,609	28,080	0	28,080	20,725	28,080	28,080	28,080
3150 Janitorial Supplies	3,926	4,600	0	4,600	4,400	4,600	4,600	4,600
3210 Diesel Fuel	78,467	133,000	0	133,000	122,751	133,000	106,001	106,001
3220 Gasoline	14,312	15,750	0	15,750	10,999	15,750	15,750	15,750
3230 Oil & Lubricants	8,136	9,700	0	9,700	9,500	9,700	9,700	9,700
3240 Tires & Tubes	22,350	30,500	0	30,500	25,500	29,200	27,100	27,100

	2005-2006 Actual	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Available	Estimated 2006-2007 Expended	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>PUB. WORKS CENT. GARAGE - 3195</u>								
3710 Clothing	1,348	1,620	0	1,620	1,195	1,770	1,770	1,770
3730 Minor Equip & Hand Tools	5,979	5,600	0	5,600	5,900	6,740	5,900	5,900
	151,589	232,250	0	232,250	204,831	232,240	202,301	202,301
PROGRAMS								
5000 Program	(40,000)	0	0	0	0	0	0	0
	(40,000)	0	0	0	0	0	0	0
CAPITAL OUTLAY								
6200 Capital - Building	0	11,000	0	11,000	10,000	24,000	0	0
6300 Capital - Facilities	8,019	0	0	0	0	0	0	0
6600 Capital - Equipment	0	10,000	0	10,000	10,500	5,000	0	0
	8,019	21,000	0	21,000	20,500	29,000	0	0
TOTAL	474,149	545,403	0	545,403	559,366	595,277	521,338	509,088
Central garage maintains all the Public Works equipment.								
Salaries of full-time employees are computed as follows:								
			Foreman	44,569				
			2 Mechanics	76,571				
				121,140				
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	39,850	gallons at	2.66	106,001				
Gasoline	6,300	gallons at	2.50	15,750				
Heating Fuel	12,000	gallons at	2.34	28,080				
TOTAL PUBLIC WORKS	2,652,089	2,936,548	47,000	2,983,548	2,818,174	2,994,870	2,921,283	2,872,573

	2005-2006 Actual	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Available	Estimated 2006-2007 Expended	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>GENERAL ASSISTANCE - 4100</u>								
PERSONNEL SERVICES								
1010 Salaries, Full-time	87,651	93,395	0	93,395	93,395	97,260	97,260	97,260
1040 Wages, Part-time	0	1,200	0	1,200	1,200	1,200	1,200	1,200
	87,651	94,595	0	94,595	94,595	98,460	98,460	98,460
CONTRACTUAL SERVICES								
2100 Electricity	1,026	900	0	900	740	900	900	900
2150 Custodial Services	0	500	0	500	500	500	500	500
2220 R & M Building	437	0	0	0	0	0	0	0
2260 R & M Equipment	0	200	0	200	200	200	200	200
2320 Office Rental	11,525	11,950	0	11,950	11,700	11,700	11,700	11,700
2500 Postage	359	300	0	300	300	300	300	300
2510 Telephone	1,132	1,100	0	1,100	1,363	1,363	1,363	1,363
2540 Photocopies	348	300	0	300	265	300	300	300
2610 Travel	1,234	1,600	0	1,600	1,600	1,600	1,600	1,600
2640 Training	1,608	2,700	0	2,700	2,700	2,700	2,200	2,100
2670 Membership & Dues	0	250	0	250	250	250	250	250
2800 Grants	57,317	62,000	0	62,000	51,000	62,000	62,000	56,000
	74,985	81,800	0	81,800	70,618	81,813	81,313	75,213
MATERIALS & SUPPLIES								
3020 Office Supplies	1,211	1,300	0	1,300	1,100	1,100	1,100	900
3062 Publications	365	400	0	400	300	300	300	300
3110 Heating Fuel	875	1,000	0	1,000	500	750	750	750
3150 Janitorial Supplies	0	65	0	65	65	65	65	65
	2,452	2,765	0	2,765	1,965	2,215	2,215	2,015
PROGRAMS								
5400 Christmas Donations	585	0	0	0	0	0	0	0
	585	0	0	0	0	0	0	0

	2005-2006 Actual	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Available	Estimated 2006-2007 Expended	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>GENERAL ASSISTANCE - 4100</u>								
(continued)								
CAPITAL OUTLAY								
6600 Capital - Equipment	0	0	0	0	0	1,000	1,000	1,000
	0	0	0	0	0	1,000	1,000	1,000
TOTAL	165,674	179,160	0	179,160	167,178	183,488	182,988	176,688

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.

Personnel costs:	Director	69,260
	Caseworker	28,000
		97,260

	2005-2006 Actual	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Available	Estimated 2006-2007 Expended	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>HEALTH & SOC. SERVS. - 4120</u>								
PERSONNEL SERVICES								
1010 Salaries, Full-time	2,500	2,500	0	2,500	2,500	2,500	2,500	2,500
	2,500	2,500	0	2,500	2,500	2,500	2,500	2,500
PROGRAMS								
5424 CHANS	7,680	7,680	0	7,680	7,680	7,680	0	0
5425 Independence Assoc.	8,640	8,640	0	8,640	8,640	8,640	0	0
5426 Senior Spectrum	2,000	2,000	0	2,000	2,000	17,111	0	0
5429 Family Crisis Shelter	1,000	1,000	0	1,000	1,000	1,000	0	0
5432 Coastal Trans	1,000	1,000	0	1,000	1,000	5,000	0	0
5433 Coastal Economic Dev Corp	1,000	1,000	0	1,000	1,000	1,000	0	0
5435 Hospice Volunteers	1,000	1,000	0	1,000	1,000	1,000	0	0
5438 Brunswick Area Respite Prog.	1,000	1,000	0	1,000	1,000	1,000	0	0
5441 Sexual Assault Support Servs.	2,000	2,000	0	2,000	2,000	2,000	0	0
5442 Midcoast Hunger Prevention	1,000	1,000	0	1,000	1,000	2,000	0	0
Kennebec Valley Health	0	0	0	0	0	500	0	0
Village Improvement Assoc.	0	0	0	0	0	2,500	0	0
Manager's Recommendation	0	0	0	0	0	0	26,320	0
	26,320	26,320	0	26,320	26,320	49,431	26,320	0
TOTAL	28,820	28,820	0	28,820	28,820	51,931	28,820	2,500
<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	194,494	207,980	0	207,980	195,998	235,419	211,808	179,188

	2005-2006 Actual	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Available	Estimated 2006-2007 Expended	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>SCHOOL DEPARTMENT - 4500</u>								
PROGRAMS								
5000 Program	28,567,499	31,538,703	(24,779)	31,513,924	31,363,924	33,010,945	33,010,945	32,734,737
TOTAL	28,567,499	31,538,703	(24,779)	31,513,924	31,363,924	33,010,945	33,010,945	32,734,737

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 State Retirement System for the Teacher Retirement plan. For the year ended June 30, 2006 those payments amounted to \$ 2,844,000.

The School Department budget includes debt service payments for the 2003 High School Refunding Bonds. For the year ended June 30, 2006 those payments were \$1,274,688. See page 64.

An additional \$399,779 was transferred in 2005-06 to a capital project fund to account for the repayment of advances made for air quality improvement projects, \$375,000, and the acquisition of photocopiers, \$24,779. See page 70.

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

Reconciliations:	2005-06 <u>Above</u>	2005-06 <u>CAFR</u>
Expenditures per School:	28,956,417	28,956,416
Transfers to Capital Projects	(399,779)	(399,779)
Recorded as Debt Service	0	(1,274,688)
Change in Comp. Absences	10,861	10,861
MSRS Teacher Plan	0	2,844,000
	28,567,499	30,136,810

TOTAL EDUCATION	28,567,499	31,538,703	(24,779)	31,513,924	31,363,924	33,010,945	33,010,945	32,734,737
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	2005-2006 Actual	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Available	Estimated 2006-2007 Expended	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>RECREATION ADMIN. - 5100</u>								
PERSONNEL SERVICES								
1010 Salaries, Full-time	259,320	275,009	0	275,009	275,009	294,685	294,686	294,686
1040 Wages, Part-time	14,477	17,788	0	17,788	17,261	18,512	18,512	18,512
1110 Overtime	15	1,108	0	1,108	1,108	1,138	1,138	1,138
	273,813	293,905	0	293,905	293,378	314,335	314,336	314,336
CONTRACTUAL SERVICES								
2030 Prof. Services - Medical	0	110	0	110	110	110	110	110
2090 Prof. Services - Other	0	0	19,000	19,000	25,000	0	0	0
2260 R & M Equipment	1,362	1,630	0	1,630	1,630	1,676	1,676	1,676
2500 Postage	1,483	2,000	0	2,000	2,000	2,000	2,000	2,000
2510 Telephone	3,668	4,800	0	4,800	4,800	4,560	4,560	4,560
2520 Advertising	0	600	0	600	600	600	600	600
2540 Photocopies	5,805	5,500	0	5,500	5,500	11,195	6,195	6,195
2610 Travel	953	1,620	0	1,620	1,620	1,620	1,620	1,620
2640 Training	4,688	4,275	0	4,275	4,275	4,775	4,775	4,775
2661 Background Checks	436	500	0	500	500	500	500	500
2670 Membership & Dues	765	780	0	780	780	780	780	780
	19,160	21,815	19,000	40,815	46,815	27,816	22,816	22,816
MATERIALS & SUPPLIES								
3020 Office Supplies	5,954	5,503	0	5,503	5,503	3,856	3,856	3,856
3030 Computer Supplies	1,825	2,786	0	2,786	2,786	2,795	2,795	2,795
	7,779	8,289	0	8,289	8,289	6,651	6,651	6,651
TOTAL	300,752	324,009	19,000	343,009	348,482	348,802	343,803	343,803

Salaries of permanent employees:

Director	75,356
Deputy Director	62,636
Program Assistant	51,472
Administrative Assistant	31,219
Recreation Program Registrar	33,323
Financial Administrative Assistant	40,680
	294,686

Part-time Wages:

Program Aides	13,608
Saturday Office Clerk	1,568
Seasonal Therapeutic Recreation Coordinator	3,336
	18,512

	2005-2006 Actual	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Available	Estimated 2006-2007 Expended	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>REC - BUILDINGS & GROUNDS - 5105</u>								
PERSONNEL SERVICES								
1010 Salaries, Full-time	207,717	225,217	0	225,217	225,217	249,900	240,087	240,087
1040 Wages, Part-time	50,256	88,416	0	88,416	88,416	96,640	93,440	93,440
1110 Overtime	9,881	12,574	0	12,574	12,574	14,264	14,264	14,264
	267,854	326,207	0	326,207	326,207	360,804	347,791	347,791
CONTRACTUAL SERVICES								
2030 Pro. Servs. - Medical	220	775	0	775	775	750	750	750
2090 Pro. Servs. - Other	1,554	2,550	0	2,550	2,550	2,550	2,550	2,550
2100 Electricity	15,669	18,215	0	18,215	18,245	19,425	19,425	19,425
2110 Water	6,593	11,450	0	11,450	3,585	12,250	12,250	12,250
2120 Sewer	5,443	5,940	0	5,940	5,125	6,380	6,380	6,380
2130 Rubbish Removal	6,669	11,195	0	11,195	11,195	11,495	11,495	11,495
2162 Brush & Wood Disposal	0	1,400	0	1,400	1,400	1,900	1,900	1,900
2220 R & M Building	17,179	18,255	0	18,255	18,255	25,815	22,000	19,925
2230 R & M Facilities	24,786	13,540	(2,700)	10,840	10,540	18,413	16,000	9,200
2240 R & M Vehicle	7,297	8,300	0	8,300	10,900	8,725	8,725	8,725
2260 R & M Equipment	8,878	9,180	0	9,180	8,500	8,400	8,400	8,400
2360 Rental of Equipment	500	790	0	790	450	410	410	410
2510 Telephone	4,681	5,325	0	5,325	5,325	5,889	5,889	5,889
2520 Advertising	644	375	0	375	425	475	475	475
2640 Training	835	1,885	0	1,885	975	1,885	1,885	1,885
	100,949	109,175	(2,700)	106,475	98,245	124,762	118,534	109,659
MATERIALS & SUPPLIES								
3010 General Supplies	32,763	41,450	(167)	41,283	41,583	41,476	41,476	33,476
3062 Publications	0	100	0	100	100	100	100	0
3110 Heating Fuel	10,827	15,210	0	15,210	13,300	14,040	14,040	14,040
3150 Janitorial Supplies	3,028	2,710	0	2,710	2,710	3,200	3,200	3,200
3120 Propane	0	954	0	954	1,180	954	954	954
3210 Diesel	0	2,766	0	2,766	2,845	2,793	2,793	2,793
3220 Gasoline	11,666	13,600	0	13,600	13,600	14,650	14,650	14,650
3520 Plants & Flowers	2,418	3,250	0	3,250	3,250	2,900	2,900	2,900
3710 Clothing	4,709	7,680	0	7,680	7,680	8,055	8,055	8,055
3730 Minor Equip & Hand Tools	7,338	3,910	0	3,910	3,910	6,460	2,760	2,760
	72,749	91,630	(167)	91,463	90,158	94,628	90,928	82,828

	2005-2006 Actual	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Available	Estimated 2006-2007 Expended	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>BUILDINGS & GROUNDS - 5105</u>								
(continued)								
PROGRAMS								
5122 250th Park	0	500	0	500	25	500	500	500
5571 Sawyer Park	939	840	0	840	650	840	840	840
5572 Sr. Citizens Garden	162	325	0	325	205	325	325	325
5577 Public Tree Program	20,825	28,000	0	28,000	28,000	29,875	27,000	22,000
	21,926	29,665	0	29,665	28,880	31,540	28,665	23,665
CAPITAL OUTLAY								
6200 Capital - Building	0	14,200	0	14,200	14,200	0	0	0
6300 Capital - Facilities	8,610	0	0	0	0	19,750	0	0
6400 Capital - Vehicles	5,000	0	0	0	0	0	0	0
6600 Capital - Equipment		0	15,991	15,991	15,991	11,800	0	0
	13,610	14,200	15,991	30,191	30,191	31,550	0	0
TOTAL	477,088	570,877	13,124	584,001	573,681	643,284	585,918	563,943

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	59,522
Parks Foreman	55,110
Maintenance Workers	135,268
Salary Vacancy Factor	(9,813)
	240,087

Part-time Wages:

Maintenance Workers	64,657
Park Rangers (May - October)	28,783
	93,440

Heating Fuel	6,000 gallons at	2.34	14,040
Propane	600 gallons at	1.59	954
Diesel	1,050 gallons at	2.66	2,793
Gasoline	5,860 gallons at	2.50	14,650

	2005-2006 Actual	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Available	Estimated 2006-2007 Expended	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>COFFIN POND - 5110</u>								
PERSONNEL SERVICES								
1040 Part-time Wages	29,745	32,724	0	32,724	32,724	33,822	33,822	33,822
	29,745	32,724	0	32,724	32,724	33,822	33,822	33,822
CONTRACTUAL SERVICES								
2030 Medical Services	175	480	0	480	480	480	480	480
2090 Professional Services	773	1,810	0	1,810	1,810	1,810	1,810	1,810
2100 Electricity	2,318	2,800	0	2,800	2,800	3,000	3,000	3,000
2110 Water	2,981	4,200	0	4,200	2,700	4,200	4,200	4,200
2120 Sewer	1,832	515	0	515	950	800	800	800
2130 Rubbish Removal	268	400	0	400	530	550	550	550
2230 R & M Facilities	6,280	3,080	0	3,080	4,900	6,405	5,105	5,105
2510 Telephone	494	600	0	600	550	625	625	625
2520 Advertising	792	1,500	0	1,500	1,500	1,500	1,500	1,500
2640 Training	330	420	0	420	420	420	420	420
	16,243	15,805	0	15,805	16,640	19,790	18,490	18,490
MATERIALS & SUPPLIES								
3010 General Supplies	2,029	2,600	0	2,600	2,600	2,600	2,600	2,600
3610 Chlorine	4,042	6,026	0	6,026	4,149	4,978	4,978	4,978
	6,071	8,626	0	8,626	6,749	7,578	7,578	7,578
TOTAL	52,059	57,155	0	57,155	56,113	61,190	59,890	59,890

Expenses incurred in maintaining and operating Coffin Pond Recreation Area are covered by this account. These figures are based on a ten week program.

Salaries of part-time employees are as follows:

Director	5,614
Lifeguards (5)	20,347
Gate Attendants	3,927
Concession Workers	3,934
	33,822

The budget is partially offset by revenues generated by gate receipts, membership and concession income. Gate receipts and memberships are estimated at \$15,000.

	2005-2006 Actual	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Available	Estimated 2006-2007 Expended	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>NON-DEPARTMENTAL RECREATION FUNDING REQUESTS</u>								
5205 Babe Ruth Baseball	1,500	0	0	0	0	0	0	0
TOTAL	1,500	0	0	0	0	0	0	0

	2005-2006 Actual	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Available	Estimated 2006-2007 Expended	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>TEEN CENTER - 5301</u>								
PROGRAMS								
2800 Grants	5,000	5,000	0	5,000	5,000	5,000	5,000	5,000
	5,000	5,000	0	5,000	5,000	5,000	5,000	5,000
TOTAL	5,000	5,000	0	5,000	5,000	5,000	5,000	5,000

PEOPLE PLUS CENTER - 5311

PROGRAMS								
2220 R & M Building	1,480	0	0	0	0	0	0	0
2800 Grants	70,000	70,000	0	70,000	70,000	85,000	75,000	70,000
	71,480	70,000	0	70,000	70,000	85,000	75,000	70,000
CAPITAL OUTLAY								
6600 Capital - Equipment	11,570	0	0	0	0	0	0	0
	11,570	0	0	0	0	0	0	0
TOTAL	83,050	70,000	0	70,000	70,000	85,000	75,000	70,000

PUBLIC LIBRARY - 5400

PROGRAMS								
2800 Grants	921,850	982,000	0	982,000	982,000	1,051,000	1,037,000	1,027,000
TOTAL	921,850	982,000	0	982,000	982,000	1,051,000	1,037,000	1,027,000

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

TOTAL RECREATION & CULTURE	1,841,299	2,009,041	32,124	2,041,165	2,035,276	2,194,276	2,106,611	2,069,636
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	2005-2006 Actual	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Available	Estimated 2006-2007 Expended	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>DEBT SERVICE</u>								
2000 CIP G/O BONDS - 6459								
2710 Principal	725,000	980,000	0	980,000	980,000	420,000	420,000	420,000
Less Enterprise Fund Portion	0	(255,000)	0	(255,000)	(255,000)	0	0	0
2720 Interest	125,500	102,153	0	102,153	102,153	53,000	53,000	53,000
Less Enterprise Fund Portion	0	(12,750)	0	(12,750)	(12,750)	0	0	0
2730 Agents Fee	300	0	0	0	0	0	0	0
	850,800	814,403	0	814,403	814,403	473,000	473,000	473,000
2003 HIGH SCHOOL REFUNDING BONDS - 6461								
2710 Principal	1,035,000	1,015,000	0	1,015,000	1,015,000	990,000	990,000	990,000
Less School Portion	(1,035,000)	(1,015,000)	0	(1,015,000)	(1,015,000)	(990,000)	(990,000)	(990,000)
2720 Interest	239,688	217,919	0	217,919	217,919	195,363	195,363	195,363
Less School Portion	(239,688)	(217,919)	0	(217,919)	(217,919)	(195,363)	(195,363)	(195,363)
	0	0	0	0	0	0	0	0
2006 CIP G/O BONDS - 6462								
2710 Principal	0	205,000	0	205,000	275,000	250,000	250,000	250,000
2720 Interest	26,682	238,500	0	238,500	99,386	109,000	109,000	109,000
	26,682	443,500	0	443,500	374,386	359,000	359,000	359,000
TOTAL DEBT SERVICE	877,482	1,257,903	0	1,257,903	1,188,789	832,000	832,000	832,000

	2005-2006 Actual	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Available	Estimated 2006-2007 Expended	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>PROMOTION AND DEVELOPMENT - 9101</u>								
5701 Chamber of Commerce	5,600	5,600	0	5,600	5,600	5,600	5,600	0
5702 Memorial Day	50	6,000	(6,000)	0	0	7,000	7,000	4,000
5703 July 4th	655	800	0	800	800	800	800	800
5704 MCBDP	31,758	31,758	0	31,758	31,758	31,758	31,758	31,758
5705 Pejepscot Historical Society	2,900	2,900	0	2,900	2,900	2,900	2,900	2,900
5708 Downtown Brunswick Association	2,500	2,500	0	2,500	2,500	10,000	2,500	5,500
5709 Midcoast REACH	5,000	5,000	0	5,000	5,000	5,000	5,000	5,000
5711 Maine State Music Theater	3,500	3,500	0	3,500	3,500	3,500	3,500	3,500
5712 Growstown School	600	600	0	600	600	183	183	183
5713 Town Commons	50	6,550	0	6,550	6,550	2,600	2,600	2,600
TOTAL	52,613	65,208	(6,000)	59,208	59,208	69,341	61,841	56,241

CEMETERY CARE - 4600

5000 Program	4,056	3,500	0	3,500	3,500	3,500	3,500	3,500
TOTAL	4,056	3,500	0	3,500	3,500	3,500	3,500	3,500

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.

	2005-2006 Actual	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Available	Estimated 2006-2007 Expended	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>ST. JOHN'S ASST. - 4590</u>								
2030 Medical Services	7,163	6,140	0	6,140	7,200	7,284	7,284	7,284
2610 Travel	20,000	20,000	0	20,000	20,000	20,000	20,000	20,000
3065 Textbooks	5,985	5,608	0	5,608	5,420	5,416	5,416	5,416
TOTAL	33,148	31,748	0	31,748	32,620	32,700	32,700	32,700
<u>CABLE TV - 6120</u>								
PERSONNEL SERVICES								
1010 Salaries, Full-time	42,468	46,333	0	46,333	46,333	81,131	48,016	48,016
1040 Wages, Part-time	7,772	15,000	0	15,000	15,000	16,000	30,000	15,000
1050 Salaries, Temporary	120	0	0	0	0	0	0	0
	50,359	61,333	0	61,333	61,333	97,131	78,016	63,016
CONTRACTUAL SERVICES								
2260 R & M Equipment	43	2,500	0	2,500	2,500	2,500	2,500	2,500
2510 Telephone	397	500	0	500	500	700	700	700
2610 Travel	720	1,000	0	1,000	1,000	1,000	1,000	1,000
2640 Training	2,867	4,000	0	4,000	4,000	5,000	5,000	5,000
2670 Membership & Dues	1,575	1,300	0	1,300	1,300	1,300	1,300	1,300
	5,603	9,300	0	9,300	9,300	10,500	10,500	10,500
MATERIALS & SUPPLIES								
3010 General Supplies	893	2,500	0	2,500	2,500	3,000	3,000	3,000
3730 Minor Equip & Hand Tools	2,148	7,000	0	7,000	7,000	44,300	13,900	8,900
	3,041	9,500	0	9,500	9,500	47,300	16,900	11,900
CAPITAL OUTLAY								
6600 Capital - Equipment	10,251	7,000	0	7,000	7,000	19,000	12,000	12,000
	10,251	7,000	0	7,000	7,000	19,000	12,000	12,000
TOTAL	69,253	87,133	0	87,133	87,133	173,931	117,416	97,416
Salaries Full-time:		Cable TV Coordinator	48,016					

	2005-2006 Actual	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Available	Estimated 2006-2007 Expended	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>TAX ABATEMENT INTEREST - 9109</u>								
2720 Interest	67	0	0	0	55	0	0	0
TOTAL	67	0	0	0	55	0	0	0
<u>WAGE ADJUSTMENT ACCOUNT - 9111</u>								
1995 Salary & Fringe Adjustments	45,651	105,064	(71,003)	34,061	30,000	100,000	50,000	40,000
TOTAL	45,651	105,064	(71,003)	34,061	30,000	100,000	50,000	40,000
<u>CONTINGENCY - 9125</u>								
5000 Program	1,437	20,000	(19,153)	847	0	20,000	20,000	0
TOTAL	1,437	20,000	(19,153)	847	0	20,000	20,000	0

	2005-2006 Actual	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Available	Estimated 2006-2007 Expended	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>OLD HIGH SCHOOL - 9130</u>								
PERSONNEL SERVICES								
1010 Salaries, Full-time	26,441	28,727	0	28,727	28,727	31,073	31,073	31,073
1040 Salaries, Part-time	4,246	4,775	0	4,775	4,775	4,920	4,920	4,920
1110 Overtime	1,608	2,782	0	2,782	2,100	2,893	2,893	2,393
	32,295	36,284	0	36,284	35,602	38,886	38,886	38,386
CONTRACTUAL SERVICES								
2030 Prof Services Medical	30	30	0	30	30	30	30	30
2100 Electricity	11,698	14,000	0	14,000	12,500	14,000	14,000	13,250
2110 Water	2,108	2,500	0	2,500	2,100	2,500	2,200	2,200
2120 Sewer	3,232	3,700	0	3,700	3,300	3,700	3,300	3,300
2220 R & M Building	34,010	45,000	0	45,000	43,000	52,650	44,000	42,500
2230 R & M Facilities	170	150	0	150	150	180	180	180
2260 R & M Equipment	0	375	0	375	0	150	150	150
2510 Telephone	3,079	3,720	0	3,720	3,300	3,695	3,695	2,645
	54,326	69,475	0	69,475	64,380	76,905	67,555	64,255
MATERIALS & SUPPLIES								
3010 General Supplies	407	580	0	580	580	645	645	645
3110 Heating Fuel	70,892	107,640	0	107,640	95,000	100,620	100,620	100,620
3150 Janitorial Supplies	619	710	0	710	710	1,260	1,260	1,260
3710 Clothing	679	650	0	650	650	740	740	740
3730 Minor Equip & Hand	0	425	0	425	275	375	375	375
	72,597	110,005	0	110,005	97,215	103,640	103,640	103,640
TOTAL	159,218	215,764	0	215,764	197,197	219,431	210,081	206,281
Full Time Wages:								
				Custodial Worker	31,073			
					31,073			
Part Time Wages:								
				Gym Supervisor	4,920			
Heating Fuel	43,000	gallons at	2.34		100,620			

	2005-2006 Actual	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Available	Estimated 2006-2007 Expended	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>INDUSTRY ROAD BUILDING - 9132</u>								
CONTRACTUAL SERVICES								
2100 Electricity	5,941	5,000	0	5,000	6,716	6,000	0	0
2110 Water	457	1,000	0	1,000	1,100	1,000	0	0
2120 Sewer	945	200	0	200	104	400	0	0
2220 R & M Building	7,478	3,000	0	3,000	11,933	4,650	0	0
2510 Telephone	279	0	0	0	528	0	0	0
2995 Misc.	14,869	0	0	0	0	0	0	0
	29,969	9,200	0	9,200	20,381	12,050	0	0
MATERIALS & SUPPLIES								
3010 General Supplies	0	0	0	0	0	0	0	0
3110 Heating Fuel	18,141	25,000	0	25,000	16,242	35,100	0	0
	18,141	25,000	0	25,000	16,242	35,100	0	0
TOTAL	48,110	34,200	0	34,200	36,623	47,150	0	0
TOTAL UNCLASSIFIED	413,553	562,617	(96,156)	466,461	446,336	666,053	495,538	436,138

	2005-2006 Actual	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Available	Estimated 2006-2007 Expended	2007-2008 Department	2007-2008 Manager	2007-2008 Council
<u>COUNTY TAX - 9150</u>								
2900 Assessment	977,266	998,732	0	998,732	998,732	1,052,971	1,052,971	1,052,971
TOTAL	977,266	998,732	0	998,732	998,732	1,052,971	1,052,971	1,052,971
TOTAL EXPENDITURES	45,041,144	49,944,553	33,999	49,978,552	49,233,602	52,439,336	51,698,907	51,116,221

OTHER GENERAL FUND USES

<u>Transfers to Other Funds</u>								
9910 Special Revenue - Rec.	7,846	0	0	0	0	0	0	0
9910 Special Revenue - Other	137,926	0	9,020	9,020	9,020	150,000	150,000	150,000
9910 Capital Projects - Municipal	3,207,500	925,000	1,125,000	2,050,000	2,050,000	1,350,000	1,350,000	1,315,000
9910 Capital Projects - Education	399,779	0	24,779	24,779	24,779	0	0	0
9910 Enterprise - Solid Waste	0	0	0	0	0	120,000	120,000	120,000
9910 Enterprise - Other	0	0	88,000	88,000	88,000	0	0	0
TOTAL	3,753,051	925,000	1,246,799	2,171,799	2,171,799	1,620,000	1,620,000	1,585,000

Transfers to Recreation Programs indicates the General Fund Subsidy provided to Recreation Programs accounted for in a Special Revenue Fund. No subsidy is proposed for the 2007-08 budget.

Transfers to Special Revenue - Other indicates transfers for grants and other activities accounted for in Special Revenue Funds. The \$150,000 proposed for 2007-08 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 on the following page. For the 2007-08, the additional \$425,000 is proposed for capital projects that could have been funded with debt service. Debt service in the 2007-08 budget is \$425,903 lower than it was in the 2006-07 budget.

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

Transfers to Enterprise - Other for 2006-07 represents the transfer to pay for bags that were given to residents at the start-up of the pay-as-you throw rubbish collection program.

	2005-2006 Actual	2006-2007 Budget	2006-2007 Adjustments	2006-2007 Available	Estimated 2006-2007 Expended	2007-2008 Department	2007-2008 Manager	2007-2008 Council
Capital Projects - Municipal:								
Street Resurfacing Program		390,000	0	390,000	390,000	400,000	400,000	400,000
Sidewalk Program		100,000	0	100,000	100,000	120,000	120,000	120,000
Public Works Equipment Replacement		235,000	0	235,000	235,000	210,000	210,000	175,000
Beech Drive		200,000	0	200,000	200,000	0	0	0
Franklin/School/Stetson Sts		0	0	0	0	195,000	195,000	195,000
Other Road Reconstruction Projs.		0	0	0	0	425,000	425,000	425,000
		925,000	0	925,000	925,000	1,350,000	1,350,000	1,315,000
GRAND TOTALS	48,794,194	50,869,553	1,280,798	52,150,351	51,405,401	54,059,336	53,318,907	52,701,221