TOWN OF KITTERY, MAINE

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Memorandum

To: Town Council

From: Jonathan Carter, Town Manager

Re: Transmittal of the FY'09 Budget

Date: 3/10/08

This memo transmits the proposed draft FY'09 Budget to the Kittery Town Council per Article VI, Sections 6.02 and 6.03 of the Town Charter. The Budget, as distributed, reflects the involvement of all department heads and school administrators and the School Committee, with its development. My presentation has had to be revised several times as the FY'09 Budget and Revenue picture is fluid and reflects a major decrease in revenues in the coming year from FY'08. The proposed FY'09 gross budget reflects a 2.7% increase in the budget in the current economic environment. Below is the summary of the budget that is from the individual budgets laid out in detail by department and requests from outside agencies in these budget binders.

FY'09 Proposed Budget Summary:

SUMMARY BUDGET		FY'09		FY'08		$ Change	% Change
MUNICIPAL	$	8,999,170.00	$	8,844,271.00	$	154,899.00	1.8%
SCHOOL	$	14,670,576.00	$	14,203,693.00	$	466,883.00	3.3%
COUNTY	$	770,000.00	$	728,991.00	$	41,009.00	5.6%
OVERLAY	$	230,000.00	$	242,087.00	$	(12,087.00)	-5.0%
GROSS	$	24,669,746.00	$	24,019,042.00	$	650,704.00	2.7%
REVENUE		($4,705,208.00)	$	(5,580,123.00)	$	874,915.00	-15.7%
NET TOTAL		$19,964,538.00	$	18,438,919.00	$	1,525,619.00	8.3%

The Municipal Operational budget that is presented is much different than the one submitted to the Town Manager by department heads and outside agencies. Through a team effort, as in past years, we collectively worked to reduce the budget to meet Council's general guidance. This year we reduced and / or modified the original municipal budget submitted to the Manager by approximately $360,801 (see last page of the presentation materials for Team reductions). The Municipal Budget reflects increases do to Labor Contract cost of living adjustments, increase in utility and energy costs, insurance adjustments, facility maintenance costs and a projected County Tax increase of between 5-7%. **The Municipal and County Gross Budget represents a**

2% increase over FY'08 and when the Educational budget is included, the overall Operational Gross Budget reflects an increase of 2.7%.

However, collectively between the School and Town, the Revenue Budget is the major challenge this year reflecting a 15.7% decrease or ($874,915) under FY'08 budgeted revenues. The projected loss in revenues is both a direct correlation with the worsening economic environment in Maine and the Country. First, based on the reported State revenue shortfall and new projections for FY'09, the State educational subsidy is projected down by $291,000 and other payments Kittery receives have been level funded or slightly reduced. Second, decreases in vehicle excise tax and lower investment interest is expected and budgeted from what we unfortunately have been accustomed to for the last few years in experiencing continual growth. Third, use of educational surplus to lower the operating cost by the School Department has not been contemplated as of yet in FY'09. Finally, revenues and operational expenses have been taken out of the Recreation Department Budget and are proposed to be placed in a reserve fund to pay for the programs and services provided by the Recreation Department on a self-funded and sustainable basis.

Revenues	Fy'08	FY'09	$ Change	% Change
Municipal	$ 3,879,150.00	$3,509,685.00	$ (369,465.00)	-9.5%
Education	$1,700,973.00	$1,195,523.00	$ (505,450.00)	-29.7%
Total	**$ 5,580,123.00**	**$ 4,705,208.00**	**$ (874,915.00)**	**-15.7%**

I have used in my FY'09 budget projections, an increase of $20 million in new valuation over FY'08. This will not be known until later this year and may, in all honesty, be lower when finally calculated by the Assessor.

Clearly, this will be a challenging budget year for the Town of Kittery. A **change** is required which I stated last year in the FY'08 budget transmittal memo, as the current services and programs cannot continue to be maintained or grown to meet the needs of a changing Kittery.

In the past year, we have discussed and moved in a direction of change. The Sustainability Futures process, lost momentum during compliance attempts with the State School Consolidation Law and is now slowly coming back on track to examine our municipal and educational programs and facilities with the objective of achieving cost and operational efficiencies. The Town Council and Manager have joined a number of regional collaborative efforts to look at providing services through different approaches that may make us uncomfortable. By example, Kittery has joined with five other communities hosted by the Town of York to provide 911-call answering and have started examining sites for a regional dispatch center for those communities. The Town of Kittery's GIS Website is hosted by the Town of York who has assisted in its' initial design and set up at a much lower cost. While this may change in the near term, a working relationship has definitely developed with the Town of York and with other communities such as with the Town of Kennebunk to look at services and programs that can be provided jointly such as Assessing services. Finally, the Town and School Departments are examining combining Finance Departments along with other initiatives.

However, this has taken us out of our comfort zones as the second Sustainable Futures Report indicated it would do and has proven going forward to be the main challenge to these and other initiatives that involve personnel consolidation. I believe we have no choice, but to move the premise of the Sustainable Futures program forward and speed up the pace of change in Kittery in order to maintain a level of service and programming expected. Funds have been placed in a Warrant Article to assist in this effort.

The Town's Energy Committee has moved the community forward with the Council in undertaking energy efficiency projects from a wind turbine to insulating Town Hall. These efforts have galvanized the community and the Energy Committee is in the throes of expanding its membership. While these efforts have not generated savings or efficiencies yet, they are expected to do so.

ALLOCATION OF APPROPRIATIONS ALLOCATION, MUNICIPAL ACCOUNTS		FY'09		2007-08 Approved	CHANGE $$	CHANGE %
GENERAL GOVERNMENT	$	2,221,535.00	$	2,288,962.00		
PUBLIC WORKS	$	2,040,512.00	$	1,855,759.00	$ 184,753.00	10.0%
PROTECTION	$	3,264,927.00	$	3,090,571.00	$ 174,356.00	5.6%
LEISURE TIME ACTIVITIES	$	1,097,999.00	$	1,280,233.00	$ (182,234.00)	-14.2%
COMMUNITY SERVICE	$	57,185.00	$	57,059.00	$ 126.00	0.2%
OTHER Misc & County	$	1,087,012.00	$	1,000,678.00	$ 86,334.00	8.6%
OVERLAY	$	230,000.00	$	242,087.00	$ (12,087.00)	-5.0%
TOTAL	$	9,999,170.00	$	9,815,349.00	$ 183,821.00	1.9%
TOTAL WITHOUT OVERLAY	$	9,769,170.00	$	9,573,262.00	$ 195,908.00	2.0%
					$ -	
MUNICIPAL ACCOUNTS	$	9,769,170.00	$	9,573,262.00	$ 195,908.00	2.0%
EDUCATION ACCOUNTS	$	14,670,576.00	$	14,203,693.00	$ 466,883.00	3.3%
OVERLAY	$	230,000.00	$	242,087.00	$ (12,087.00)	-5.0%
TOTAL	$	24,669,746.00	$	24,019,042.00	$ 650,704.00	2.7%
					$ -	
PROJECTED NON-PROPERTY TAX REVENUES					$ -	
					$ -	
MUNICIPAL SERVICES		FY'09		2007-08 Approved	CHANGE $$	CHANGE %
EXCISE TAX	$	1,446,000.00	$	1,471,000.00	$ (25,000.00)	-1.7%
FEES & PERMITS	$	841,185.00	$	1,088,400.00	$ (247,215.00)	-22.7%
INTEREST		$225,000.00		$220,300.00	$ 4,700.00	2.1%
FINES		$12,500.00		$12,000.00	$ 500.00	4.2%
STATE FUNDS		$702,000.00		$702,000.00	$ -	0.0%
RENT	$	18,000.00	$	18,000.00	$ -	0.0%
OTHER	$	265,000.00	$	367,450.00	$ (102,450.00)	-27.9%
TOTAL MUNICIPAL	$	3,509,685.00	$	3,879,150.00	$ (369,465.00)	-9.5%
					$ -	
					$ -	
PROJECTED NON-PROPERTY TAX REVENUES					$ -	
					$ -	
EDUCATIONAL SERVICES					$ -	
					$ -	
FEDERAL	$	190,000.00	$	190,000.00	$ -	0.0%
STATE		$1,005,523.00	$	1,296,973.00	$ (291,450.00)	-22.5%
OTHER		$0.00	$	214,000.00	$ (214,000.00)	-100.0%
TOTAL EDUCATION		$1,195,523.00	$	1,700,973.00	$ (505,450.00)	-29.7%
					$ -	
TOTAL REVENUE	$	4,705,208.00	$	5,580,123.00	$ (874,915.00)	-15.7%

NET BUDGET	$ 19,964,538.00	$ 18,438,919.00	$ 1,525,619.00	8.3%
Net Municipal w/0 overlay & C	$ 5,489,485.00	$ 4,965,121.00	$ 524,364.00	10.6%
Net Education	$ 13,475,053.00	$ 12,502,720.00	$ 972,333.00	7.8%
county	$ 770,000.00	$ 728,991.00	$ 41,009.00	5.6%
overlay	$ 230,000.00	$ 242,087.00	$ (12,087.00)	-5.0%
			$ 1,525,619.00	

	FY'09	FY'08	CHANGE $$	CHANGE %
Est. VALUATION	1,337,079,100.00	$ 1,317,079,100.00	$ 20,000,000.00	1.5%
ESTIMATED TAX RATE			$ -	
MUNICIPAL	$ 6.730	$ 6.72	$ 0.02	0.2%
SCHOOL	$ 10.972	$ 10.78	$ 0.19	1.7%
COUNTY	$ 0.576	$ 0.55	$ 0.02	4.0%
OVERLAY	$ 0.172	$ 0.18	$ (0.01)	-6.4%
GROSS	$ 18.450	$ 18.24	$ 0.21	1.2%
REVENUE	$ (3.519)	$ (4.24)	$ 0.72	-16.9%
NET TOTAL	$ 14.931	$ 14.00	$ 0.93	6.7%

Overall Governmental Bond Debt owed by the Community (as of 6/30/07) was $14,594,130.

Undesignated Fund Balance as of 6/30/07 was $ 6,251,717, which reflects an increase from the prior year.

- The proposed municipal budget is a little different from last year as we have redesigned the Recreation Budget and taken out the self-funding programs and expenses along with the revenue and created an enterprise account for these activities.
- The County Budget is an estimated tax amount in the budget.

- Fuel Oil costs have been estimated. Bids will be due later in the spring.
- State Revenue Sharing and School Revenues appear as estimates as of this transmittal.
- The MMA insurance renewal premium for Property and Casually is an estimate and will be known later in May.

The nuts and bolts of the budget are displayed on the following summary pages and then in detail in the different budget categories. Highlights of the budget are as follows:

- Bond Debt payment has decreased through the retirement of a bond in 2008.
- Hydrant rentals have increased through a Water District rate increase.
- No new positions are proposed other than revenue neutral position changes. The arrangement with the Fire Chief as an inspector in the Planning and Code Offices will end in FY'08. It is proposed to be replaced in FY'09 with an additional clerical / front counter part-time clerk / secretary.

- Maintenance and repair funds facilities are on a steep increase for FY'09 and are reflected in the budget and CIP / Warrant Articles request.
- Unfortunately, the revenue picture is disappointing. The town valuation is projected to grow by $20 million. This may be too optimistic and may need to be refined during the budget process.
- The Town Council is requested and the budget review meetings schedule has been designed to take up the educational budget first to meet the State voting deadlines.
- The CIP and the warrant articles enclosed are substantial in the amount and work to be undertaken in FY'09. A Capital Improvement Plan is being developed and will be presented for FY'10.
- The Town Clerk and Manager are requesting funds to undertake a re-codification of the Town Ordinances per Town Charter.
- **The Town's LD 1 projected FY'09 Commitment Level is for the first time over the State formula and a reduction of approximately $770,000 ($.58) is needed to achieve compliance without the Town Council voting to exceed it using a process as provided under the State law. The vote to exceed or override the LD1 level is described in materials enclosed in the budget and should be reviewed with the Manager and Town Attorney.**

To recap, the Town finances are healthy and strong. The future impacts on the FY'09 Budget from the National and State economic climate are still being determined and may not be finally known as to school funding subsidy, State Revenue Sharing and State Aid for Roads for several months. The York County Budget is still in deliberations and even though they are on a calendar budget year, adoption appears to be later this spring. **The Town operating budget has been kept as low as possible, but does exceed the Kittery LD1 calculation level, which Town Council will need to address.**

LD 1 CALCULATIONS	FY'09 As Presented
CORE COMMITMENT	$ 24,669,746.00
LESS SCHOOL	$ (14,670,576.00)
LESS COUNTY	$ (770,000.00)
LESS OVERLAY	$ (230,000.00)
LESS REV	($4,705,208.00)
ESTIMATED DRAFT	$ 4,293,962.00
ALLOWED GROWTH BY LAW	3,524,314.00
DIFFERENCE	$ (769,648.00)

Finally, I want to thank the Department Heads and their support staff and my Secretary Barbara in the development and packaging of this budget. As always, please recycle these books once our budget process ends, as they will be re-used next year.

RESULTS OF THE MANAGER AND DEPARTMENT HEAD BUDGET REVIEW SESSION

Acct #	Reduction	Dept.
1110-5412	$ (4,000.00)	Admin
1160-5480	$ (12,000.00)	Overlay
1210-5310	$ (600.00)	Assessor
1210-5410	$ (3,400.00)	Assessor
1210-5480	$ 800.00	Assessor
1310-5490	$ (10,000.00)	Police
1310-7530	$ (25,000.00)	Police
1310-7560	$ (5,000.00)	Police
1410-5464	$ (45,000.00)	Highway
1410-5500	$ (24,990.00)	Highway
1410-7570	$ (2,500.00)	Highway
1530-5481	$ (60,700.00)	Public Health
1721-5410	$ 500.00	Planner
1721-5480	$ (5,000.00)	Planner
1730-7550	$ (6,000.00)	Parks
1740-5025	$ (5,000.00)	Misc. Acct.
1930-5480	$ (21,000.00)	Solid Waste
1930-5500	$ (22,000.00)	Solid Waste
1930-7540	$ (5,000.00)	Solid Waste
Total	$ (255,890.00)	
Added to Revenue		
100-3110	$ 20,000.00	CODE Fees

FY'09 BUDGET HEARING WORKSHEET

ACCT. NO.	ACTIVITY	Amended Council FY'08 Budget 10/22/07	Expended As 3/1/08	%	DEPT. HEAD FY'09	TM FY'09	$ Change	Town Council FY'09
		Salary Contract Adjust.						
1110	ADMINISTRATION	$ 943,980.00	$ 613,263.00	65%	$ 909,169.00	$ 905,169.00	$ 4,000.00	
							$ -	
1210	ASSESSING	$ 180,745.00	$ 119,447.00	66%	$ 192,454.00	$ 187,101.00	$ 5,353.00	
							$ -	
1710	CODE ENFORCEMENT	$ 166,964.00	$ 89,745.00	54%	$ 159,173.00	$ 159,173.00	$ -	
							$ -	
1120	COUNCIL	$ 10,450.00	$ 3,530.00	34%	$ 11,570.00	$ 11,570.00	$ -	
							$ -	
1230	DEBT & INTEREST	$ 553,761.00	$ 483,048.00	87%	$ 529,029.00	$ 529,029.00	$ -	
							$ -	
1130	ELECTIONS	$ 14,168.00	$ 4,281.00	30%	$ 13,703.00	$ 13,703.00	$ -	
							$ -	
3000	INSURANCES	$ 168,695.00	$ 123,203.00	73%	$ 175,474.00	$ 175,474.00	$ -	
							$ -	
1720	PLANNING BOARD	$ 19,512.00	$ 4,724.00	24%	$ 17,529.00	$ 17,529.00	$ -	
							$ -	
1721	PLANNING	$ 230,687.00	$ 131,407.00	57%	$ 227,787.00	$ 222,787.00	$ 5,000.00	
							$ -	
1410	HIGHWAY	$ 1,165,168.00	$ 861,356.00	74%	$ 1,365,679.00	$ 1,293,189.00	$ 72,490.00	
							$ -	
1930	SOLID WASTE	$ 690,591.00	$ 459,250.00	67%	$ 795,323.00	$ 747,323.00	$ 48,000.00	
							$ -	
1350	CIVIL EMERGENCY PREP	$ 2,550.00	$ 559.00	22%	$ 2,550.00	$ 2,550.00	$ -	
							$ -	
1340	HYDRANT RENTALS	$ 177,195.00	$ 177,217.00	100%	$ 194,717.00	$ 194,717.00	$ -	
							$ -	
1330	STREET LIGHTS	$ 104,700.00	$ 68,632.00	66%	$ 109,500.00	$ 109,500.00	$ -	
							$ -	
1320	FIRE	$ 313,808.00	$ 218,833.00	70%	$ 346,194.00	$ 346,194.00	$ -	
							$ -	
1310	POLICE	$ 2,492,318.00	$ 1,769,830.00	71%	$ 2,651,966.00	$ 2,611,966.00	$ 40,000.00	
							$ -	
1810	LIBRARY	$ 433,067.00	$ 324,800.00	75%	$ 496,994.00	$ 450,389.00	$ 46,605.00	
							$ -	
1730	PARKS	$ 291,816.00	$ 163,838.00	56%	$ 313,354.00	$ 307,354.00	$ 6,000.00	
							$ -	
1840	PORT AUTHORITY	$ 71,132.00	$ 47,457.00	67%	$ 79,254.00	$ 79,254.00	$ -	
							$ -	
1830	RECREATION	$ 484,218.00	$ 338,979.00	70%	$ 261,002.00	$ 261,002.00	$ -	
							$ -	
1530	PUBLIC HEALTH SERVICE	$ 585.00	$ 385.00	66%	$ 61,285.00	$ 585.00	$ 60,700.00	
							$ -	
1520	WELFARE	$ 40,000.00	$ 24,778.00	62%	$ 40,000.00	$ 40,000.00	$ -	
							$ -	
1540	COMMUNITY AGENCIES	$ 16,474.00	$ 10,300.00	63%	$ 21,528.00	$ 16,600.00	$ 4,928.00	
							$ -	
1740	MISC. ACCOUNTS	$ 271,512.00	$ 242,552.25	89%	$ 379,857.00	$ 316,832.00	$ 63,025.00	
							$ -	
1750	BANK FEES	$ 175.00	$ 131.00	75%	$ 180.00	$ 180.00	$ -	
							$ -	
1600	SCHOOLS	$ 14,147,592.00	$ 9,461,734.00	67%	$ 14,613,129.00	$ 14,613,129.00	$ -	
							$ -	
8000	ADULT ED	$ 56,101.00	$ -	0%	$ 57,447.00	$ 57,447.00	$ -	
							$ -	
1150	COUNTY TAX	$ 728,991.00	$ 728,900.00	100%	$ 770,000.00	$ 770,000.00	$ -	
							$ -	
1160	OVERLAY	$ 242,087.00		0%	$ 242,000.00	$ 230,000.00	$ 12,000.00	
	TOTAL APPROPRIA	$ 24,019,042.00	$ 16,472,179.25	69%	$ 25,037,847.00	$ 24,669,746.00	$368,101.00	
	LESS OVERLAY	$ 242,087.00	$ -	0%	$ 242,000.00	$ 230,000.00		
		$ 23,776,955.00		0%	$ 24,795,847.00	$ 24,439,746.00		

TOWN OF KITTERY, INCOME PROJECTIONS FOR 2008/09

PROJECTED NON-PROPERTY TAX REVENUES

MUNICIPAL ACCT. NO.	TITLE	RECEIVED 2004-05 REVENUES	APPROVED 2005-2006 APPROVED	Approved 2006-2007 Approved	2006-2007 Received	Approved Fy'08	Proposed FY'09	% Change
EXCISE TAX								
100-3031	AUTO	$ 1,361,632.00	$ 1,350,000.00	$ 1,400,000.00	$ 1,424,972.00	$ 1,450,000.00	$ 1,425,000.00	-1.7%
100-3032	BOAT	$ 26,402.90	$ 21,000.00	$ 20,000.00	$ 29,647.00	$ 21,000.00	$ 21,000.00	0.0%
	SUB-TOTAL EXCISE TAX	$1,388,034.90	$1,371,000.00	$ 1,420,000.00	$ 1,454,619.00	$ 1,471,000.00	$ 1,446,000.00	-1.7%
FEES & PERMITS								
100-3110	CODE ENFORCEMENT FEES	$ 218,237.00	$ 160,000.00	$ 175,000.00	$ 252,951.00	$ 175,000.00	$ 350,000.00	100.0%
100-3111	SIGN PERMITS	$ 1,450.00	$ 1,400.00	$ 1,400.00	$ 1,175.00	$ 400.00	$ 750.00	87.5%
100-3112	Business Licnse Fee			$ 7,500.00	$ -		$ 7,500.00	
100-1013	BOAR			$ 400.00	$ -		$ 200.00	
100-1014	Additional Land use Fees				$ 3,714.00	$ 5,000.00	$ 5,000.00	0.0%
100-3115	PLANNING FEES (Subdivisions)	$ 2,650.00	$ 5,000.00	$ 7,000.00	$ 3,205.00	$ 7,000.00	$ 5,000.00	-28.6%
100-3116	Additional Fees to Offset CEO/Plan Sal					$ 170,000.00	$ -	-100.0%
100-3120	TOWN CLERK FEES	$ 10,196.50	$ 12,500.00	$ 12,000.00	$ 16,010.00	$ 9,000.00	$ 10,000.00	11.1%
100-3130	TOWN REGISTRATION FEES	$ 28,100.00	$ 27,500.00	$ 28,000.00	$ 27,868.00	$ 28,000.00	$ 28,000.00	0.0%
100-3140	SOLID WASTE PERMITS & FEES	$ 72,376.05	$ 75,000.00	$ 80,000.00	$ 87,539.27	$ 85,000.00	$ 85,000.00	0.0%
100-3145	SOLID WASTE RECYCLING	$ 84,365.07	$ 68,500.00	$ 75,000.00	$ 105,195.52	$ 95,000.00	$ 95,000.00	0.0%
100-3150	MOORING FEES & OTHERS	$ 29,672.50	$ 29,000.00	$ 45,000.00	$ 34,409.40	$ 43,000.00	$ 41,010.00	-4.6%
100-3155	CLAM LICENSE FEES	$ 1,800.00	$ 1,200.00	$ 1,200.00	$ 1,095.00	$ 1,000.00	$ 500.00	-50.0%
100-3160	FORT FOSTER FEES	$ 77,117.80	$ 80,000.00	$ 100,000.00	$ 124,005.39	$ 115,000.00	$ 125,000.00	8.7%
100-3165	SPRINKLER PERMITS	$ 300.00	$ 200.00	$ 200.00	$ 10.00	$ 100.00	$ 150.00	50.0%
100-3190	MISC. LICENSE & FEES	$ -	$ -					
100-3210	LIEN FILING & DISCHARGE FEES	$ 4,092.29	$ 5,000.00	$ 5,000.00	$ 166,164.06	$ 5,000.00	$ 15,000.00	200.0%
100-3310	SALE OF ORDINANCES, MAPS, ETC.	$ 1,003.25	$ 1,500.00	$ 1,500.00	$ 125.00	$ 500.00	$ 200.00	-60.0%
100-3320	RECREATION FEES	$ 260,036.65	$ 270,000.00	$ 285,000.00	$ 273,482.40	$ 265,000.00	$ 9,000.00	-96.8%
100-3335	POSTAGE	$ 2,606.65	$ 100.00	$ 100.00	$ 47.36	$ 100.00	$ 75.00	-25.0%
100-3336	PHOTO COPIES	$ 2,008.58	$ 2,750.00	$ 2,750.00	$ 1,356.00	$ 2,000.00	$ 1,500.00	-25.0%
100-3351	ACCIDENT REPORTS	$ 2,877.70	$ 1,700.00	$ 2,000.00	$ 2,720.00	$ 2,000.00	$ 2,000.00	0.0%
100-3353	GUN PERMITS	$ 670.00	$ 300.00	$ 1,500.00	$ 970.00	$ 300.00	$ 300.00	0.0%
100-3354	ELIOT DISPATCHING SERVICES	$ 58,400.00	$ 58,400.00	$ 60,000.00	$ 60,000.00	$ 60,000.00	$ 60,000.00	0.0%
100-3356	WITNESS FEES	$ 50.00	$ 4,500.00	$ -				
	SUB-TOTAL FEES & PERMITS	$ 858,030.24	$ 804,550.00	$ 890,550.00	$ 1,162,042.40	$ 1,088,400.00	$ 841,185.00	-22.7%
INTEREST								
100-3220	PENALTY	$29,957.47	$50,000.00	$50,000.00	$ 32,282.83	$ 45,000.00	$ 45,000.00	0.0%
100-3370	PUBLIC HEALTH ACCTS.	$135.51	$300.00	$300.00	$ 314.61	$ 300.00	$ -	-100.0%
100-3510	INVESTMENTS	$41,889.38	$42,500.00	$140,000.00	$ 249,968.91	$ 175,000.00	$ 180,000.00	2.9%
	SUB-TOTAL INTEREST	$71,982.36	$92,800.00	$190,300.00	$282,586.35	$220,300.00	$225,000.00	2.1%
FINES								
100-3330	ANIMAL CONTROL	$3,903.00	$4,000.00	$3,000.00	$ 3,743.00	$ 2,500.00	$ 2,500.00	0.0%
100-3352	PARKING TICKETS	$9,725.00	$6,000.00	$7,500.00	$ 11,540.00	$ 7,500.00	$ 8,000.00	6.7%
100-3355	ORDINANCE FINES	$271.00	$1,600.00	$50.00	$ 175.00	$ 500.00	$ 500.00	0.0%
100-3358	FALSE ALARMS	$2,045.00	$1,500.00	$1,500.00	$ 280.00	$ 1,500.00	$ 1,500.00	0.0%
	SUB-TOTAL FINES	$15,944.00	$13,100.00	$12,050.00	$15,738.00	$12,000.00	$12,500.00	4.2%

TOWN OF KITTERY, INCOME PROJECTIONS FOR 2008/09

ACCT. NO.	TITLE	RECEIVED 2004-05	2005-2006 APPROVED	2006-2007 Approved	2006-2007 Received	Fy'08	FY'09	% Change
ACCT. NO.	TITLE	RECEIVED 2004-05	2005-2006 APPROVED					
STATE FUNDS								
100-3420	STATE REVENUE SHARING	$636,478.47	$651,920.00	$685,000.00	$ 698,646.10	$ 685,000.00	$ 685,000.00	0.0%
100-3470	ST. OF ME. GENERAL ASSISTANCE	$23,864.00	$9,000.00	$15,000.00	$ 27,464.00	$ 17,000.00	$ 17,000.00	0.0%
	SUB-TOTAL STATE FUNDS	$660,342.47	$660,920.00	$700,000.00	$726,110.10	$702,000.00	$702,000.00	0.0%
RENT								
100-3490	SAFFORD SCHOOL							
100-3540	SEWER DEPT.	$13,500.00	$18,000.00	$18,000.00	$ 22,500.00	$ 18,000.00	$ 18,000.00	0.0%
	SUB-TOTAL RENT	$13,500.00	$18,000.00	$18,000.00	$18,000.00	$ 18,000.00	$ 18,000.00	0.0%
OTHER								
100-3421	ASSET FORFEITURE ACCOUNT							
100-3430	BOND REFUNDS							
100-3435	CENTRAL ACCUM. FACILITY GRANT							
100-3480	MARY SAFFORD WILDES TRUST	$18,750.00	$25,000.00	$25,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00	0.0%
100-3515	COP FAST GRANT							
100-3520	SCHOOL RESOURCE OFFICER GRANT	$20,832.00	$41,667.00					
100-3525	SEWER BETTERMENT FEE ACCT.	$200,000.00	$200,000.00	$150,000.00	$ 100,000.00	$ 100,000.00	$ -	-100.0%
100-3530	MISC. REVENUE	$14,999.67	$21,500.00	$35,000.00	$ 29,906.66	$ 35,000.00	$ 25,000.00	-28.6%
100-3575	SUPPLEMENTAL APPROPRIATION			$0.00				
NEW	TRANSFER ST PERMIT/SEAPOINT			$207,450.00	$ 217,894.00	$ 207,450.00	$ 215,000.00	3.6%
100-77	GMH HOUSING- DEDICATED RESERVE		$207,450.00					
	SUB-TOTAL OTHER	$254,581.67	$ 495,617.00	$ 417,450.00	$ 372,800.66	$ 367,450.00	$ 265,000.00	-27.9%
	SUB-TOTAL MUNICIPAL	$3,262,415.64	$3,455,987.00	$ 3,648,350.00	$ 4,031,896.51	$ 3,879,150.00	$ 3,509,685.00	-9.5%
EDUCATION								
FEDERAL								
100-3439	FEDERAL IMPACT AID	240600.17	$190,000.00	$190,000.00	$ 218,365.00	$ 190,000.00	$ 190,000.00	0.0%
100-3444	SECTION 373							
	SUB-TOTAL FEDERAL	$240,600.17	$190,000.00	$190,000.00	$218,365.00	$ 190,000.00	$ 190,000.00	0.0%
STATE								
100-3440	STATE ED. SUBSIDIES	447776.32	$428,222.00	$339,173.00		$ 316,000.00	$ 23,867.00	-92.4%
100-3441	DEBT. SERVICE (BONDS)	$143,666.67	$643,841.00	$608,689.00		$ 949,500.00	$ 949,500.00	0.0%
	ADULT ED SUBSIDY			$31,473.00		$ 31,473.00	$ 32,156.00	2.2%
100-3442	ST. ED. TAX RELIEF BLOCK GRANT							
	SUB-TOTAL STATE	$591,442.99	$1,072,063.00	$979,335.00	$801,563.00	$1,296,973.00	$1,005,523.00	-22.5%
OTHER								
100-3438	MISCELLANEOUS	$ 4,500.00	$3,000.00	$2,240.00	$ 1,744.00			
100-3444	ED. BALANCE CARRIED FORWARD	$100,000.00	$ 294,000.00	$ 400,000.00	$ 710,191.00	$ 214,000.00	$ -	-100.0%
100-3550	SPECIAL ED. DEDICATED ACCOUNT							
	SUB-TOTAL OTHER	$145,000.00	$297,000.00	$402,240.00	$711,935.00	$214,000.00	$0.00	-100.0%
	SUB-TOTAL EDUCATION	$ 977,043.16	$1,559,063.00	$1,571,575.00	$1,731,863.00	$1,700,973.00	$1,195,523.00	-29.7%
	TOTAL REVENUES	$ 4,239,458.80	$5,015,050.00	$5,219,925.00	$5,763,759.51	$5,580,123.00	$4,705,208.00	-15.7%

PROJECTED NON-PROPERTY TAX REVENUES

PROPOSED FY'09

BUDGET COMPARISON

TO THE FY'08BUDGET

ACTIVITY	FY'09	2007-08 Approved	CHANGE $$	CHANGE %
GENERAL GOVERNMENT				
ADMINISTRATION	$ 905,169.00	$ 943,980.00	$ (38,811.00)	-4.1%
ASSESSING	$ 187,101.00	$ 180,745.00	$ 6,356.00	3.5%
CODE ENFORCEMENT	$ 159,173.00	$ 166,964.00	$ (7,791.00)	-4.7%
COUNCIL	$ 11,570.00	$ 10,450.00	$ 1,120.00	10.7%
DEBT & INTEREST	$ 529,029.00	$ 553,761.00	$ (24,732.00)	-4.5%
ELECTIONS	$ 13,703.00	$ 14,168.00	$ (465.00)	-3.3%
INSURANCES	$ 175,474.00	$ 168,695.00	$ 6,779.00	4.0%
PLANNING BOARD	$ 17,529.00	$ 19,512.00	$ (1,983.00)	-14.0%
PLANNING	$ 222,787.00	$ 230,687.00	$ (7,900.00)	-4.7%
SUB-TOTAL GENERAL GOVERNMENT	**$ 2,221,535.00**	**$ 2,288,962.00**	$ (67,427.00)	-2.9%
			$ -	
			$ -	
PUBLIC WORKS				
HIGHWAY	$ 1,293,189.00	$ 1,165,168.00	$ 128,021.00	11.0%
SOLID WASTE	$ 747,323.00	$ 690,591.00	$ 56,732.00	8.2%
SUB-TOTAL PUBLIC WORKS	**$ 2,040,512.00**	**$ 1,855,759.00**	$ 184,753.00	10.0%
			$ -	
			$ -	
PROTECTION				
CIVIL EMERGENCY PREPAREDNESS	$ 2,550.00	$ 2,550.00	$ -	0.0%
HYDRANT RENTALS	$ 194,717.00	$ 177,195.00	$ 17,522.00	9.9%
STREET LIGHTS	$ 109,500.00	$ 104,700.00	$ 4,800.00	4.6%
FIRE	$ 346,194.00	$ 313,808.00	$ 32,386.00	10.3%
POLICE	$ 2,611,966.00	$ 2,492,318.00	$ 119,648.00	4.8%
SUB-TOTAL PROTECTION	**$ 3,264,927.00**	**$ 3,090,571.00**	$ 174,356.00	5.6%
			$ -	
			$ -	
LEISURE TIME ACTIVITIES				
LIBRARY	$ 450,389.00	$ 433,067.00	$ 17,322.00	4.0%
PARKS	$ 307,354.00	$ 291,816.00	$ 15,538.00	5.3%
PORT AUTHORITY	$ 79,254.00	$ 71,132.00	$ 8,122.00	11.4%
RECREATION	$ 261,002.00	$ 484,218.00	$ (223,216.00)	-46.1%
SUB-TOTAL LEISURE TIME ACTIVITIES	**$ 1,097,999.00**	**$ 1,280,233.00**	$ (182,234.00)	-14.2%
			$ -	
			$ -	
COMMUNITY SERVICE			$ -	
PUBLIC HEALTH SERVICES	$ 585.00	$ 585.00	$ -	0.0%
WELFARE	$ 40,000.00	$ 40,000.00	$ -	0.0%
COMMUNITY AGENCIES	$ 16,600.00	$ 16,474.00	$ 126.00	0.8%
SUB-TOTAL COMMUNITY SERVICE	**$ 57,185.00**	**$ 57,059.00**	$ 126.00	0.2%
			$ -	
			$ -	
OTHER				
MISCELLANEOUS ACCOUNTS	$ 317,012.00	$ 271,687.00	$ 45,325.00	16.7%
COUNTY TAX	$ 770,000.00	$ 728,991.00	$ 41,009.00	5.6%
SUB-TOTAL OTHER	**$ 1,087,012.00**	**$ 1,000,678.00**	$ 86,334.00	8.6%
			$ -	
SUB-TOTAL MUNICIPAL ACCOUNTS	**$ 9,769,170.00**	**$ 9,573,262.00**	$ 195,908.00	2.0%
Without County Tax	$ 8,999,170.00	$ 8,844,271.00	$ 154,899.00	1.8%
			$ -	

PROPOSED FY'09

BUDGET COMPARISON

TO THE FY'08BUDGET

ACTIVITY		FY'09		2007-08 Approved	CHANGE $$	CHANGE %
					$ -	
EDUCATIONAL EXPENSES						
SCHOOLS	$	14,613,129.00	$	14,147,592.00	$ 465,537.00	3.3%
ADULT EDUCATION	$	57,447.00	$	56,101.00	$ 1,346.00	2.4%
-TOTAL EDUCATIONAL EXPENSES	$	14,670,576.00	$	14,203,693.00	$ 466,883.00	3.3%
					$ -	
UB-TOTAL EDUCATION ACCOUNTS	$	14,670,576.00	$	14,203,693.00	$ 466,883.00	3.3%
					$ -	
					$ -	
B-TOTAL MUNICIPAL + EDUCATION	$	24,439,746.00	$	23,776,955.00	$ 662,791.00	2.8%
					$ -	
OVERLAY						
ESTIMATED OVERLAY	$	230,000.00	$	242,087.00	$ 230,000.00	-4.99%
SUB-TOTAL OVERLAY	$	230,000.00	$	242,087.00	$ (12,087.00)	-4.99%
					$ -	
					$ -	
					$ -	
GRAND TOTAL	$	24,669,746.00	$	24,019,042.00	$ 650,704.00	2.7%
					$ -	
					$ -	
					$ -	

ALLOCATION OF APPROPRIATIONS ALLOCATION, MUNICIPAL ACCOUNTS		FY'09		2007-08 Approved	CHANGE $$	CHANGE %
GENERAL GOVERNMENT	$	2,221,535.00	$	2,288,962.00		
PUBLIC WORKS	$	2,040,512.00	$	1,855,759.00	$ 184,753.00	10.0%
PROTECTION	$	3,264,927.00	$	3,090,571.00	$ 174,356.00	5.6%
LEISURE TIME ACTIVITIES	$	1,097,999.00	$	1,280,233.00	$ (182,234.00)	-14.2%
COMMUNITY SERVICE	$	57,185.00	$	57,059.00	$ 126.00	0.2%
OTHER Misc & County	$	1,087,012.00	$	1,000,678.00	$ 86,334.00	8.6%
OVERLAY	$	230,000.00	$	242,087.00	$ (12,087.00)	-5.0%
TOTAL	$	9,999,170.00	$	9,815,349.00	$ 183,821.00	1.9%
TOTAL WITHOUT OVERLAY	$	9,769,170.00	$	9,573,262.00	$ 195,908.00	2.0%
					$ -	
MUNICIPAL ACCOUNTS	$	9,769,170.00	$	9,573,262.00	$ 195,908.00	2.0%
EDUCATION ACCOUNTS	$	14,670,576.00	$	14,203,693.00	$ 466,883.00	3.3%
OVERLAY	$	230,000.00	$	242,087.00	$ (12,087.00)	-5.0%
TOTAL	$	24,669,746.00	$	24,019,042.00	$ 650,704.00	2.7%
					$ -	
					$ -	
					$ -	

PROJECTED NON-PROPERTY TAX REVENUES MUNICIPAL SERVICES		FY'09		2007-08 Approved	CHANGE $$	CHANGE %
EXCISE TAX	$	1,446,000.00	$	1,471,000.00	$ (25,000.00)	-1.7%
FEES & PERMITS	$	841,185.00	$	1,088,400.00	$ (247,215.00)	-22.7%
INTEREST		$225,000.00		$220,300.00	$ 4,700.00	2.1%
FINES		$12,500.00		$12,000.00	$ 500.00	4.2%
STATE FUNDS		$702,000.00		$702,000.00	$ -	0.0%

PROPOSED FY'09

BUDGET COMPARISON

TO THE FY'08BUDGET

ACTIVITY	FY'09	2007-08 Approved	CHANGE $$	CHANGE %
RENT	$ 18,000.00	$ 18,000.00	$ -	0.0%
OTHER	$ 265,000.00	$ 367,450.00	$ (102,450.00)	-27.9%
TOTAL MUNICIPAL	$ 3,509,685.00	$ 3,879,150.00	$ (369,465.00)	-9.5%
			$ -	
			$ -	
PROJECTED NON-PROPERTY TAX REVENUES			$ -	
			$ -	
EDUCATIONAL SERVICES			$ -	
			$ -	
FEDERAL	$ 190,000.00	$ 190,000.00	$ -	0.0%
STATE	$1,005,523.00	$ 1,296,973.00	$ (291,450.00)	-22.5%
OTHER	$0.00	$ 214,000.00	$ (214,000.00)	-100.0%
TOTAL EDUCATION	$1,195,523.00	$ 1,700,973.00	$ (505,450.00)	-29.7%
			$ -	
TOTAL REVENUE	$ 4,705,208.00	$ 5,580,123.00	$ (874,915.00)	-15.7%
			$ -	
NET BUDGET	$ 19,964,538.00	$ 18,438,919.00	$ 1,525,619.00	8.3%
Net Municipal w/0 overlay & Cou	$ 5,489,485.00	$ 4,965,121.00	$ 524,364.00	10.6%
Net Education	$ 13,475,053.00	$ 12,502,720.00	$ 972,333.00	7.8%
county	$ 770,000.00	$ 728,991.00	$ 41,009.00	5.6%
overlay	$ 230,000.00	$ 242,087.00	$ (12,087.00)	-5.0%
			$ 1,525,619.00	
			$ -	

SUMMARY BUDGET	FY'09	FY'08	$ Change	% Change
MUNICIPAL	$ 8,999,170.00	$ 8,844,271.00	$ 154,899.00	1.8%
SCHOOL	$ 14,670,576.00	$ 14,203,693.00	$ 466,883.00	3.3%
COUNTY	$ 770,000.00	$ 728,991.00	$ 41,009.00	5.6%
OVERLAY	$ 230,000.00	$ 242,087.00	$ (12,087.00)	-5.0%
GROSS	$ 24,669,746.00	$ 24,019,042.00	$ 650,704.00	2.7%
REVENUE	($4,705,208.00)	$ (5,580,123.00)	$ 874,915.00	-15.7%
NET TOTAL	$19,964,538.00	$ 18,438,919.00	$ 1,525,619.00	8.3%
			$ -	
			$ -	
ESTIMATED TAX RATE				
MUNICIPAL	$ 6.730	$ 6.72	$ 0.02	0.2%
SCHOOL	$ 10.972	$ 10.78	$ 0.19	1.7%
COUNTY	$ 0.576	$ 0.55	$ 0.02	4.0%
OVERLAY	$ 0.172	$ 0.18	$ (0.01)	-6.4%
GROSS	$ 18.450	$ 18.24	$ 0.21	1.2%
REVENUE	$ (3.519)	$ (4.24)	$ 0.72	-16.9%
NET TOTAL	$ 14.931	$ 14.00	$ 0.93	6.7%

	FY'09	FY'08	CHANGE $$	CHANGE %
Est. VALUATION	1,337,079,100.00	$ 1,317,079,100.00	$ 20,000,000.00	1.5%
			$ -	

NET BUDGET	FY'09	FY'08		
MUNICIPAL	$ **8,999,170.00**	$ 8,844,271.00	$ 154,899.00	1.8%
SCHOOL	$ 14,670,576.00	$ 14,203,693.00	$ 466,883.00	3.3%

FY'09 MUNICIPAL BUDGET
BY CATEGORY

ACTIVITY	SALARIES/ WAGES	BENEFITS	EXPENSES	SUPPLIES	CAPITAL	TOTAL
GENERAL GOVERNMENT						
ADMINISTRATION	$ 414,822.00	$ 153,557.00	$ 294,190.00	$ 34,600.00	$ 8,000.00	$ 905,169.00
ASSESSING	$ 108,833.00	$ 33,518.00	$ 38,450.00	$ 6,300.00		$ 187,101.00
CODE ENFORCEMENT	$ 92,763.00	$ 24,693.00	$ 39,102.00	$ 1,050.00	$ 1,565.00	$ 159,173.00
COUNCIL	$ 11,220.00	$ -	$ 350.00			$ 11,570.00
DEBT & INTEREST			$ 529,029.00			$ 529,029.00
						$ -
ELECTIONS	$ 2,500.00	$ 203.00	$ 10,700.00	$ 300.00	$ -	$ 13,703.00
INSURANCES			$ 175,474.00			$ 175,474.00
PLANNING BOARD	$ 5,100.00	$ -	$ 12,229.00	$ 200.00		$ 17,529.00
PLANNING	$ 145,698.00	$ 41,989.00	$ 31,900.00	$ 2,200.00	$ 1,000.00	$ 222,787.00
SUB-TOTAL GENERAL GOVERNMENT	**$ 780,936.00**	**$ 253,960.00**	**$ 1,131,424.00**	**$ 44,650.00**	**$ 10,565.00**	**$ 2,221,535.00**
FY'08	$ 734,939.00	$ 269,956.00	$ 1,154,815.00	$ 43,750.00	$ 10,565.00	$ 2,214,025.00
FY'07	$ 671,997.00	$ 232,023.34	$ 1,000,867.00	$ 42,601.00	$ 9,065.00	$ 1,956,553.34
FY'06	$ 667,715.00	$ 206,291.00	$ 916,959.00	$ 42,798.00	$ 12,065.00	$ 1,845,828.00
FY'05 BUDGET	$ 592,242.00	$ 182,712.00	$ 903,930.00	$ 45,100.00	$ 3,565.00	$ 1,727,549.00
%Difference between FY'09 & 08	6%	-6%	-2%	2%	0.00%	0.34%
						$ -
PUBLIC WORKS						
HIGHWAY	$ 526,136.00	$ 194,654.00	$ 437,323.00	$ 14,150.00	$ 120,926.00	$ 1,293,189.00
SOLID WASTE	$ 170,105.00	$ 68,140.00	$ 443,785.00	$ 4,426.00	$ 60,867.00	$ 747,323.00
SUB-TOTAL PUBLIC WORKS	**$ 696,241.00**	**$ 262,794.00**	**$ 881,108.00**	**$ 18,576.00**	**$ 181,793.00**	**$ 2,040,512.00**
FY'08	$ 646,521.00	251318	749830	12926	180226	1840821
FY'07	$ 647,045.00	$ 256,384.00	$ 770,411.00	$ 11,950.00	$ 161,902.00	$ 1,847,692.00
FY'06	$ 626,520.00	$ 248,199.00	$ 695,077.00	$ 14,050.00	$ 206,551.00	$ 1,790,397.00
FY'05 BUDGET	$ 595,642.00	$ 235,234.00	$ 628,989.00	$ 13,000.00	$ 115,498.00	$ 1,588,363.00
%Difference between FY'09 & 08	8%	5%	18%	44%	1%	11%

FY'09 MUNICIPAL BUDGET
BY CATEGORY

GENERAL GOVERNMENT	SALARIES/ WAGES	BENEFITS	EXPENSES	SUPPLIES	CAPITAL	TOTAL
						$ -
PROTECTION						
CIVIL EMERGENCY PREPAREDNESS			$ 2,550.00			$ 2,550.00
HYDRANT RENTALS			$ 194,717.00			$ 194,717.00
STREET LIGHTS			$ 109,500.00			$ 109,500.00
FIRE	$ 117,357.00	$ 16,911.00	$ 100,940.00	$ 1,636.00	$ 109,350.00	$ 346,194.00
POLICE	$ 1,697,515.00	$ 605,436.00	$ 224,515.00	$ 50,500.00	$ 34,000.00	$ 2,611,966.00
SUB-TOTAL PROTECTION	**$ 1,814,872.00**	**$ 622,347.00**	**$ 632,222.00**	**$ 52,136.00**	**$ 143,350.00**	**$ 3,264,927.00**
FY'08	$ 1,645,629.00	$ 552,923.00	$ 574,569.00	$ 51,500.00	$ 172,100.00	$ 2,996,721.00
FY'07	$ 1,614,176.00	$ 548,259.00	$ 553,956.00	$ 52,600.00	$ 167,000.00	$ 2,935,991.00
FY'06	$ 1,579,863.00	$ 523,844.00	$ 551,341.00	$ 51,500.00	$ 172,501.00	$ 2,879,049.00
FY'05 BUDGET	$ 1,464,849.00	$ 500,435.00	$ 506,253.00	$ 50,360.00	$ 110,303.00	$ 2,632,200.00
%Difference between FY'09 & 08	10%	13%	10%	1%	-17%	9%
						$ -
LEISURE TIME ACTIVITIES						
LIBRARY			$ 450,389.00			$ 450,389.00
PARKS	$ 165,330.00	$ 41,644.00	$ 59,197.00	$ 3,000.00	$ 38,183.00	$ 307,354.00
PORT AUTHORITY	$ 35,000.00	$ 10,254.00	$ 31,800.00	$ 700.00	$ 1,500.00	$ 79,254.00
RECREATION	$ 140,905.00	$ 80,442.00	$ 23,315.00	$ 16,340.00	$ -	$ 261,002.00
SUB-TOTAL LEISURE TIME ACTIVITIES	**$ 341,235.00**	**$ 132,340.00**	**$ 564,701.00**	**$ 20,040.00**	**$ 39,683.00**	**$ 1,097,999.00**
FY'08	$ 404,201.00	$ 124,056.00	$ 246,784.00	$ 23,067.00	$ 32,958.00	$ 1,264,133.00
FY'07	$ 390,222.00	$ 118,540.00	$ 221,759.00	$ 23,167.00	$ 27,791.00	$ 1,197,901.00
FY'06	$ 378,334.00	$ 114,982.00	$ 610,924.00	$ 20,030.00	$ 26,791.00	$ 1,151,061.00
FY'05 BUDGET	362414	107540	$ 601,463.00	19050	19475	$ 1,109,942.00
%Difference between FY'09 & 08	-16%	7%	129%	-13%	20%	-13%
						$ -
COMMUNITY SERVICE						
PUBLIC HEALTH SERVICES	$ 520.00	$ 65.00	$ -			$ 585.00

FY'09 MUNICIPAL BUDGET
BY CATEGORY

GENERAL GOVERNMENT	SALARIES/ WAGES	BENEFITS	EXPENSES	SUPPLIES	CAPITAL	TOTAL
			$ 40,000.00			$ 40,000.00
WELFARE			$ 16,600.00			$ 16,600.00
COMMUNITY AGENCIES						
SUB-TOTAL COMMUNITY SERVICE	$ 520.00	$ 65.00	$ 56,600.00	$ -	$ -	$ 57,185.00
FY'08	$ 520.00	$ 65.00	$ 56,474.00	$ -	$ -	$ 57,059.00
FY'07	$ 520.00	$ -	$ 60,841.00	$ -	$ -	$ 61,361.00
FY'06	$ 520.00	$ 130.00	$ 60,841.00	$ -	$ -	$ 61,361.00
FY'05 BUDGET	520		$ 47,236.00			$ 47,756.00
%Difference between FY'09 & 08	0%	0%	0%			0%
						$ -
OTHER						
MISCELLANEOUS ACCOUNTS			$ 317,012.00			$ 317,012.00
COUNTY TAX			$ 770,000.00			$ 770,000.00
SUB-TOTAL OTHER			$ 1,087,012.00			$ 1,087,012.00
FY'08			$ 1,200,678.00			$ 1,200,678.00
FY'07			$ 1,857,012.00			$ 1,857,012.00
FY'06			$ 951,708.00			$ 951,708.00
FY'05 BUDGET			$ 1,029,556.00			$ 1,029,556.00
%Difference between fy'08 &07			-9%			
WARRANT ARTICLES						
SUB-TOTAL MUNICIPAL ACCOUNTS	$ 3,633,804.00	$ 1,271,506.00	$ 4,353,067.00	$ 135,402.00	$ 375,391.00	$ 9,769,170.00
FY'08	$ 3,431,810.00	$ 1,198,318.00	$ 3,983,150.00	$ 131,243.00	$ 395,849.00	$ 9,573,437.00
FY'07	$ 3,323,960.00	$ 1,155,206.34	$ 3,631,271.00	$ 130,318.00	$ 365,758.00	$ 9,022,935.34
FY'06	$ 3,252,952.00	$ 1,093,446.00	$ 3,786,850.00	$ 128,378.00	$ 417,908.00	$ 8,679,917.00
FY'05 BUDGET	$ 3,015,667.00	$ 1,025,921.00	$ 3,717,427.00	$ 127,510.00	$ 248,841.00	$ 8,135,366.00
%Difference between FY'09 & 08	6%	6%	9%	3%	-5%	2.0%
EDUCATIONAL EXPENSES						

FY'09 MUNICIPAL BUDGET

BY CATEGORY

GENERAL GOVERNMENT	SALARIES/ WAGES	BENEFITS	EXPENSES	SUPPLIES	CAPITAL	TOTAL
SCHOOLS	$ 14,613,129.00					
ADULT EDUCATION	$ 57,447.00			$ -	$ -	
SUB-TOTAL EDUCATIONAL EXPENSES	**$ 14,670,576.00**					
FY'08	**$ 14,203,693.00**					
FY'07	**$ 13,531,578.81**					
FY'06	$ 12,927,592.00					
%Difference between Fy'09 &08	3.29%					

SUMMARY	
MUNICIPAL	$ 8,999,170.00
EDUCATIONAL	$ 14,670,576.00
COUNTY	$ 770,000.00
OVERLAY	$ 230,000.00
	$ 24,669,746.00