

Town of Sherman
Working Budget 2013/2014

Account	Description	APPROVED 11-12	Actual 11-12	Approved 12-13	8 Month Expended	Projected 12-13	BoS Approved	Previous Yr	REVISED 5/24/13		Rationale
							2013-2014	\$ INC (DEC)	INC/Dec %		
001-01	Selectmen Salaries	9,059	9,059	9,059	4,530	9,059	9,059	-	0.00%	No Change per Historic Data	
001-02	Selectmen Supplies	1,000	\$994	\$600	\$308	\$600	\$600	-	0.00%	No Change per Historic Data	
001-04	Audit & Printing	9,875	\$9,893	\$10,400	\$9,698	\$10,400	\$10,800	400	3.85%	Fixed Audit Contract of \$19,900 Split with School @ 50%=\$9,950.00 Plus Print Expense for Budget, etc of \$850.00	
001-07	Selectmen's Meetings	800	\$270	\$800	\$92	\$800	\$400	(400)	-50.00%	Decrease per Historic Data	
001-45	Selectmen Miscellaneous	250	\$249	\$250	\$10	\$250	\$250	-	0.00%	No Change per Historic Data	
001-60	BOS Clerk	1,220	\$2,313	\$1,638	\$1,640	\$2,460	\$1,638	-	0.00%	No Change	
001-61	First Selectman Salary	48,047	48,047	48,047	31,415	48,047	48,047	-	0.00%	No Change per Historic Data	
001-62	Selectmen Admin Asst	34,188	38,836	34,195	23,048	34,572	34,879	684	2.00%	@2% Increase TBD	
001-63	Business Associate	9,911	15,379	17,550	13,089	19,634	28,642	11,092	63.20%	@2% Increase TBD \$562-Increase Hours to 24 per week \$10,530	
✓	SELECTMEN'S OFFICE	114,349	125,040	122,539	83,830	125,822	134,315	11,776	9.61%		
							\$0				
002-02	Treasurer Salary	13,638	13,638	13,638	8,917	13,638	13,911	273	2.00%	2% Increase	
	Treasurer Supplies	50	\$39	\$50	\$0	\$50	\$50	-	0.00%	No Change per Historic Data	
✓	TREASURER	13,688	13,677	13,688	8,917	13,688	13,961	273	1.99%		
003-01	Tax Collector Salary	38,131	38,131	38,131	24,932	38,131	38,894	763	2.00%	2% Increase	
003-02	Tax Collector Supplies	600	\$401	\$600	\$209	\$600	\$500	(100)	-16.67%	Decrease per Historic Data	
003-03	Tax Collector Postage, Env	2,300	\$2,016	\$2,350	\$1,477	\$2,350	\$2,400	50	2.13%	US Postal Service Postage Increase 2/2013	
003-05	Tax Collector Fee to DMV	958	\$958	\$817	\$817	\$817	\$868	51	6.24%	Mandate Per Letter on File	
003-06	Tax Collector Legals	275	\$219	\$275	\$171	\$275	\$275	-	0.00%	No Change per Historic Data	
003-07	Tax Collector Dues, Meetings	500	\$202	\$500	\$152	\$500	\$300	(200)	-40.00%	Decrease per Historic Data	
003-62	Tax Collector Asst	3,605	3,746	3,915	3,446	5,169	1,957	(1,958)	-50.01%	Fund 130.5 Hours for coverage-5.4 Wk \$15/hr	
✓	TAX COLLECTOR OFFICE	46,369	45,673	46,588	31,204	47,842	45,194	(1,394)	-2.99%		
004-01	Town Clerk Salary	45,426	45,426	45,426	29,702	45,426	46,335	909	2.00%	2% Increase	
004-02	Town Clerk Supplies	1,125	\$642	\$1,000	\$755	\$1,000	\$1,000	-	0.00%	No Change per Historic Data	
004-04	Town Clerk Audit	600	\$600	\$600	\$600	\$600	\$600	-	0.00%	No Change per Historic Data	
004-07	Town Clerk Dues, Meetings	500	\$490	\$625	\$20	\$625	\$500	(125)	-20.00%	Decrease per Historic Data	
004-09	Town Clerk Indexing/Recordin	15,708	\$15,708	\$16,728	\$10,472	\$16,728	\$16,728	-	0.00%	No Change per Historic Data	
004-62	Town Clerk Clerical	31,326	31,719	32,266	20,696	32,266	32,911	645	2.00%	@ 2% TBD-25.02 Hrs/wk (Incls Sats)	
✓	TOWN CLERK OFFICE	94,685	94,585	96,645	62,245	96,645	98,074	1,429	1.48%		
005-01	Assessors Salary	30,607	30,607	30,607	20,405	30,607	31,220	613	2.00%	2% Increase	
005-02	Assessors Supplies	200	\$147	\$200	\$22	\$150	\$150	(50)	-25.00%	Decrease per Historic Data	
005-10	Assessors Tax Maps	3,200	\$4,800	\$0	\$0	\$0	\$1,500	1,500	100.00%	Update Assessor maps & Continue with Field Cards Only	
005-11	Reval Sinking Fund	13,379	\$13,379	\$13,445	\$13,445	\$13,445	\$11,065	(2,380)	-17.70%	Balance due to cover Contractual Obligation on Reevaluation \$51520 (est retained bal of \$40455)	
005-12	Assessors Publications, Educ	300	\$0	\$300	\$300	\$300	\$300	-	0.00%	No Change per Historic Data (MVD Pricing Guides and Realted)	
005-13	Assessors Contin Educ	500	\$235	\$500	\$95	\$500	\$500	-	0.00%	No Change per Historic Data (Mandated Classes for Recerification)	
005-14	Assessors Mileage	1,320	\$1,320	\$1,320	\$880	\$1,320	\$1,320	-	0.00%	No Change per Historic Data (Field Work)	
005-62	Assessor Asst	32,182	33,435	33,143	22,047	33,143	32,490	(653)	-1.97%	@2% Increase \$637 and-Reduce to 24.70 Hrs/wk (\$1290) (Incls Sats) to Breakout IT Hrs to New Line 017-01	
005-63	Assessor Clerical	3,125	\$1,524	\$3,125	\$600	\$3,125	\$3,191	66	2.11%	2% Increase Coverage for vacations, sick days, etc. And coverage for field work. \$12.25/hr X 260.5 hours/year	
✓	ASSESSORS OFFICE	84,813	85,447	82,640	57,794	82,590	81,736	(904)	-1.09%		
006-06	BOAA Legals	125	\$63	\$125	\$33	\$125	\$125	-	0.00%	No Change per Historic Data (Legal Notices 2X/Year in Local Publication)	
006-32	BOAA Part Time	300	\$163	\$300	\$55	\$300	\$600	300	100.00%	Increase due to Reevaluation. Increased time needed to review March 2014 appeals.	
✓	BRD OF ASSESSMENT APF	425	226	425	88	425	725	300	70.59%		
007-01	Bldg Inspector Salary	52,500	69,552	52,500	55,419	83,128	52,500	-	0.00%	No Change per Historic Data	
007-02	Bldg Dept Supplies	450	\$449	\$450	\$118	\$450	\$450	-	0.00%	No Change per Historic Data	
007-05	Building Fees to State	2,700	\$2,356	\$2,700	\$1,754	\$2,700	\$2,700	-	0.00%	No Change per Historic Data	
007-12	Bldg Dept Publications, Educ	300	\$300	\$300	\$125	\$300	\$300	-	0.00%	No Change per Historic Data	
007-62	Bldg Dept Admin Asst	28,550	28,725	29,407	18,839	29,407	29,995	588	2.00%	@2% Increase TBD-24.7 Hrs/wk (Incls Sats)	
✓	BUILDING DEPARTMENT	84,500	101,382	85,357	76,254	115,985	85,945	588	0.69%		
008-01	LUEO Salary	48,548	45,201	48,548	30,990	48,548	49,519	971	2.00%	2% Increase-37 Hours/wk	
008-02	P&Z Supplies	400	\$241	\$400	\$202	\$400	\$400	-	0.00%	Restore to '12/'13 Allotment	
008-03	LUEO Supplies & Equipment	400	\$237	\$400	\$0	\$400	\$400	-	0.00%	Restore to '12/'13 Allotment	
008-04	P&Z Publications	450	\$111	\$450	\$84	\$450	\$450	-	0.00%	Restore to '12/'13 Allotment	
008-05	P&Z Fees to State	5,000	\$3,480	\$3,500	\$1,856	\$3,500	\$4,000	500	14.29%	Increase per Commission Request	
008-06	P&Z Legals	600	\$451	\$600	\$463	\$600	\$700	100	16.67%	Increase per Commission Request	
008-12	P&Z Education	700	\$60	\$700	\$120	\$700	\$400	(300)	-42.86%	Decrease per Historic Data	
008-13	LUEO Continuing Education	400	\$50	\$400	\$45	\$400	\$250	(150)	-37.50%	Decrease per Historic Data	
008-14	LUEO Mileage	2,200	\$2,443	\$2,300	\$1,239	\$2,300	\$2,400	100	4.35%	Increase due to IRS Mileage Reimbursement Increase from \$.051/mi to \$.0565/mi	
008-62	P&Z Admin Asst	29,357	28,058	31,332	14,060	31,332	31,959	627	2.00%	@2% Increase TBD-25.4 Hrs/wk (Incls some Sats) + \$---- Minutes-4 hrs/mo X 12 X ----	
✓	PLANNING & ZONING DEPT	88,055	80,332	88,630	49,059	88,630	90,478	1,848	2.09%		
009-01	ZBA Admin Asst Salary	-	-	-	-	-	-	-	-	-	
009-02	ZBA Supplies	150	\$105	\$150	\$0	\$150	\$150	-	0.00%	Restore to '12/'13 Allotment	
009-05	ZBA Fees to State	200	\$116	\$200	\$0	\$200	\$720	520	260.00%	Increase per Commission Request	
009-06	ZBA Legals	450	\$762	\$450	\$177	\$450	\$600	150	33.33%	Increase per Commission Request	

Town of Sherman
Working Budget 2013/2014

Account	Description	APPROVED 11-12	Actual 11-12	Approved 12-13	8 Month Expended	Projected 12-13	BoS Approved 2013-2014	Previous Yr \$ INC (DEC)	INC/Dec %	REVISD 5/24/13	Rationale
009-13	ZBA Continuing Education	500	\$0	\$500	\$0	\$500	\$500	-	0.00%	No Change per Historic Data	
	ZONING BOARD OF APPEA	1,300	983	1,300	177	1,300	1,970	670	51.54%		
010-02	I/W Supplies	540	\$527	\$540	\$86	\$540	\$540	-	0.00%	No Change per Historic Data	
010-05	I/W Fees to State	2,100	\$928	\$1,500	\$638	\$1,500	\$1,500	-	0.00%	No Change per Historic Data	
010-06	I/W Legals	850	\$276	\$600	\$191	\$600	\$600	-	0.00%	No Change per Historic Data	
010-13	I/W Schools	750	\$115	\$500	\$0	\$500	\$400	(100)	-20.00%	Decrease per Historic Data	
010-62	I/W Admin Asst	8,435	9,066	8,435	6,044	8,435	8,604	169	2.00%	2% Increase-32 Hours/mo	
	INLAND WETLANDS DEPT	12,675	10,912	11,575	6,959	11,575	11,644	69	0.60%		
011-06	General Counsel & Court	15,000	\$50,303	\$15,000	\$12,607	\$18,911	\$15,000	-	0.00%	Usual and Ordinary General Counsel & Court Fees	
011-28	Land Use Counsel & Court	15,000	\$13,593	\$15,000	\$2,789	\$4,184	\$15,000	-	0.00%	Usual and Ordinary Land Use Counsel & Court Fees	
011-29	Counsel & Court-Ongoing Litigation		\$0	\$7,000	\$20,398	\$30,957	\$2,500	(4,500)	-64.29%	Reduce for completion of Existing Case	
	COUNSEL & COURT COST:	30,000	63,896	37,000	35,793	54,051	32,500	(4,500)	-12.16%		
012-01	Registrars Salaries	13,994	\$7,778	\$15,994	\$4,785	\$7,085	\$8,000	(7,994)	-49.98%	2% Increase \$139 add ancillary \$915 (inclusive) and Adjust Line (7994) to Reflect Coming Years Polling	
012-02	Registrars Supplies	900	\$1,576	\$900	\$980	\$1,100	\$900	-	0.00%	No Change per Historic Data (includes reduction of Phone Expense)	
012-06	Registrars Legals	950	\$245	\$950	\$33	\$450	\$450	(500)	-52.63%	Decrease per Historic Data	
012-07	Registrars SOS Meetings	1,200	\$412	\$1,200	\$424	\$1,200	\$600	(600)	-50.00%	Decrease per Historic Data	
012-13	Registrars Education	600	\$385	\$600	\$0	\$400	\$400	(200)	-33.33%	Decrease per Historic Data	
012-16	Registrars Voting Machine	7,756	\$5,747	\$8,756	\$3,574	\$8,756	\$9,456	700	7.99%	Increase due to Updating of Machines	
012-32	Registrars Workers Salaries	5,800	\$10,092	\$5,800	\$5,565	\$5,800	\$5,800	-	0.00%	No Change per State Standards	
	REGISTRARS DEPT	31,200	26,235	34,200	15,360	24,791	25,606	-8,594	-25.13%		
013-28	HVCEO	3,372	\$3,372	\$3,439	\$3,439	\$3,439	\$3,439	-	0.00%	No Change per Letter on File	
013-29	COST	725	\$725	\$725	\$725	\$725	\$725	-	0.00%	No Change per Letter on File	
013-30	CCM	2,015	\$2,015	\$0	\$0	\$0	\$0	-	100.00%	Eliminate Funding '13/'14	
	MEMBERSHIPS	6,112	6,112	4,164	4,164	4,164	4,164	-	0.00%		
014-01	HVA/Watershed	0	\$0	\$0	\$0	\$0	\$0	-	100.00%	Not Funded '12/'13	
014-02	Northwest Conservation Distri	1,150	\$1,150	\$0	\$0	\$0	\$1,200	1,200	100.00%	(Not funded '12/'13) Increase per Commission Request	
014-11	POCD (Master Plan)	-	\$0	\$3,000	\$0	\$3,000	\$0	(3,000)	-100.00%	12/'13 One Time Expense	
014-27	GRANT WRITER	-	\$0	\$0	\$0	\$0	\$0	-	-	Not Funded '12/'13	
014-28	Engineering Consultants	-	\$0	\$0	\$0	\$0	\$0	-	-	Not Funded '12/'13	
	CONSULTANTS	1,150	1,150	3,000	-	3,000	1,200	(1,800)	-60.00%		
015-02	General Government Supplies	1,000	\$161	\$1,000	\$836	\$1,000	\$1,000	-	0.00%	No Change Per Historic Data	
015-03	General Government Postage	5,400	\$2,252	\$5,678	\$4,168	\$6,252	\$6,178	500	8.81%	Increase per Postage Increase	
015-06	General Gov't Legals	2,000	\$3,739	\$2,060	\$686	\$1,500	\$1,560	(500)	-24.27%	Decrease per Historic Data	
	GENERAL GOVERNMENT	8,400	6,152	8,738	5,691	8,752	8,738	-	0.00%		
017-01	NEW IT Administrator						\$2,579	2,579	100.00%	New Line Adjusts Assessor Asst Hrs to Break out Function -\$24.80/hr X 2 hrs/wk	
017-21	M. Town Hall Technology	39,285	\$43,133	\$40,954	\$31,223	\$40,954	\$47,800	6,846	16.72%	Includes \$2,300 for Field Cards to be put online and \$1400 for My Sr Cntr	
017-22	M. Town Hall Equip Contracts	10,320	\$10,638	\$10,750	\$6,394	\$10,750	\$10,750	-	0.00%	No Change per Historic Data	
017-45	M. Town Hall Miscellaneous	250	\$248	\$250	\$91	\$250	\$250	-	0.00%	No Change per Historic Data	
	TOWN HALL OPERATIONS	49,855	54,019	51,954	37,708	51,954	61,379	9,425	18.14%		
020-01	NEW Facilities Manager						\$18,750	18,750	100.00%	New Position -Prorate Salary 9/12/yr (Base 50K split w/ School)	
020-02	Supplies	5,150	\$5,322	\$5,150	\$3,490	\$5,150	\$5,150	-	0.00%	No Change Per Historic Data	
020-17	Utilities/Internet/Alarms	28,630	\$24,492	\$22,500	\$12,869	\$22,500	\$22,500	-	0.00%	\$1767/mo X 12 mos =\$21207 + 1300 Ancillary	
020-18	Heating Oil	13,000	\$13,681	\$18,707	\$10,596	\$18,707	\$16,077	(2,630)	-14.06%	Reduce due to Actual Pricing	
020-19	Phone	11,191	\$7,608	\$9,100	\$5,714	\$9,100	\$10,700	1,600	17.58%	@\$725/MO x 12 = \$8700 + \$400 Ancillary and \$400/pp/yr Field Reimb-X 4 Ees-LUEO/AdmAsst/Sr Cntr (2)	
020-20	Maintenance	40,154	\$58,529	\$40,154	\$21,376	\$40,154	\$27,104	(13,050)	-32.50%	Decrease Bldg Maint Svcs to \$4350/ covering 3 mos, then move to Full Time Position L# 020-01	
	BUILDINGS	98,125	109,632	95,611	54,044	95,611	100,281	4,670	4.88%		
022-02	Public Safety Supplies	600	\$215	\$600	\$600	\$600	\$600	-	0.00%	No Change Per Historic Data (Fire Marshalls Supplies/RST Supplies)	
022-07	Paramedic Intercept Program	26,181	\$26,181	\$23,613	\$23,613	\$23,613	\$24,383	770	3.26%	Split with 6 Surrounding Towns, and Based on Sherman's Population (4,146 in 2006, 3,574 in 2010, 3618-2011)	
022-22	911 Service Contract	38,975	\$38,975	\$33,810	\$33,810	\$33,810	\$35,253	1,443	4.27%	Increase Based on Sherman's Expanding Population (3,574 in 2010 to 3,618 2011 X 9.75 per capita =\$35253.07	
022-28	Police Protection	120,826	\$108,688	\$120,588	\$1,761	\$120,588	\$126,343	5,755	4.77%	Total of \$164081.75-State Pays 30%, Town Pays 70% at\$114857.23 base Pay plus 10% for Overtime \$11485.73	
022-43	Emergency Management	2,000	\$1,487	\$2,000	\$390	\$2,000	\$2,000	-	0.00%	No Change per EMD (Emergency Management Director)	
022-45	Disaster Relief	-	\$32,607	\$0	\$4,251	\$0	\$0	-	-	No Change	
022-78	Fire Marshal Stipend	9,502	\$9,502	\$9,502	\$6,213	\$9,502	\$9,692	190	2.00%	2% Increase	
	PUBLIC SAFETY	198,084	217,655	190,113	70,638	190,113	198,271	8,158	4.29%		
023-17	ESF Utilities	-	\$15,972	\$30,000	\$13,659	\$30,000	\$32,000	2,000	6.67%	Electric \$23,000/yr ,Heat TBD, Alarm \$625,Internet \$1800 ,Phones \$2400, Water Tests/Oil Separation TBD	
023-20	ESF Facility Maintenance	-	\$4,143	\$10,000	\$3,534	\$8,000	\$8,000	(2,000)	-20.00%	\$1200/yr Cleaning, \$2200 storage \$4600 Ancillary	
	ESF Operating	-	20,115	40,000	17,193	38,000	40,000	-	0.00%		
023-28	SVFD Oper Exp-Town Grant	76,300	\$76,300	\$76,300	\$57,225	\$76,300	\$92,100	15,800	20.71%	Fund at 75% of Requested Increase	
023-52	SVFD VFIS Insurance	20,000	\$18,567	\$20,000	\$6,318	\$18,792	\$20,000	-	0.00%	Includes 4% Increase per Letter on File	
	SVFD Operating	96,300.00	94,867.00	96,300.00	63,543.00	95,092.00	112,100.00	15,800	16.41%		

Town of Sherman
Working Budget 2013/2014

Account	Description	APPROVED 11-12	Actual 11-12	Approved 12-13	8 Month Expended	Projected 12-13	BoS Approved 2013-2014	Previous Yr \$ INC (DEC)	INC/Dec %	REVISD 5/24/13	Rationale
024-28	CANDLEWOOD LAKE AUTHO	60,514	\$58,514	\$60,514	\$61,523	\$61,523	\$60,514	-	0.00%	Restore to 12/13 Funding	
026-28	ANIMAL CONTROL	15,192	\$15,192	\$15,500	\$16,155	\$16,155	\$16,070	570	3.68%	Underfunded 12/13. S/B 4.93 % per year Increase per Assumptions from Bridgewater	
027-28	COLLECTIONS/RECYCLING	26,960	\$22,275	\$24,960	\$22,332	\$24,010	\$24,010	(950)	-3.81%	Decrease of 3.81% due NM Annual Fee Reduction	
028-01	Public Works Salaries	272,478	\$280,243	\$274,539	\$173,946	\$274,539	\$280,030	5,491	2.00%	@2% TBD	
028-02	Public Works Supplies	20,000	\$21,604	\$24,000	\$12,451	\$24,000	\$29,000	5,000	20.83%	Increase due to Petroleum based product increases	
028-13	Public Works Continuing Ed	150	\$0	\$150	\$0	\$150	\$150	-	0.00%	No Change per Historic Data	
028-20	Road Maintenance	220,654	\$242,209	\$210,596	\$75,531	\$210,596	\$225,596	15,000	7.12%	Increase due to Petroleum increases-Paving Incl CornTassel/Wimisink/Smoke Ridge/Cwfrd/Bus Pad/Vets Field	
028-24	Public Works Physicals/Scng	450	\$403	\$450	\$204	\$450	\$450	-	0.00%	No Change per Historic Data	
028-25	Public Works Radio Replace	1,250	\$1,348	\$1,250	\$1,081	\$1,250	\$1,250	-	0.00%	No Change per Historic Data	
028-26	Public Works Vehicle Repair	30,000	\$31,083	\$35,000	\$18,129	\$35,000	\$30,000	(5,000)	-14.29%	Decrease due to Replacement of Old Ford	
028-27	Public Works Equipment	3,000	\$2,168	\$3,000	\$1,222	\$3,000	\$3,000	-	0.00%	Blowers/Weedwackers/Chainsaw/Misc Smalls	
028-28	Public Works Contracted	50,000	\$21,789	\$40,000	\$7,350	\$40,000	\$50,000	10,000	25.00%	Increase due to cost of fuel	
028-29	Town Gas & Oil	54,500	\$63,050	\$54,500	\$35,167	\$54,500	\$63,860	9,360	17.17%	Increase per Pricing and Usage	
028-31	Public Works Overtime	21,495	\$13,135	\$21,495	\$13,276	\$21,495	\$22,700	1,205	5.61%	@ factored 2% \$21780 - TBD. Add \$920 Ancillary	
028-32	Public Works Part-Time Help	17,400	\$19,179	\$17,400	\$1,633	\$17,400	\$14,900	(2,500)	-14.37%	Reduce to Offset Gas & Oil Line	
028-33	Streetlights	3,080	\$2,843	\$3,080	\$1,872	\$3,208	\$3,220	140	4.55%	Increase due to Energy Cost Increase	
028-34	Town Aid to Roads Supplies	-	\$0	\$0	\$0	\$0	\$0	-	0.00%		
028-59	Winter Maintenance	65,000	\$29,873	\$60,000	\$39,197	\$60,000	\$57,500	(2,500)	-4.17%	Reduce to Offset Gas & Oil Line	
	PUBLIC WORKS	759,457	728,927	745,460	381,059	745,588	781,656	36,196	4.86%		
029-01	Health Director Salary	28,590	\$28,762	\$28,590	\$18,417	\$28,590	\$29,162	572	2.00%	2% Increase-10 Hrs/wk	
029-02	Health Dept Supplies	500	\$474	\$500	\$51	\$500	\$500	-	0.00%	No Change per Historic Data	
029-13	Health Dept Continuing Ed	100	\$96	\$100	\$96	\$100	\$100	-	0.00%	No Change per Historic Data	
029-14	Health Dept Mileage	850	\$986	\$1,000	\$547	\$1,000	\$1,200	200	20.00%	Increase due to Mileage Reimbursement Increase \$.065/mi per IRS Guidelines	
029-30	Water Tests	1,350	\$473	\$1,000	\$270	\$1,000	\$1,000	-	0.00%	No Change per Historic Data	
029-62	Health Dept Admin Asst	11,563	\$11,482	\$11,910	\$7,496	\$11,910	\$12,148	238	2.00%	@2% Increase TBD-10 Hrs/wk	
029-63	Sanitarian Salaries	8,426	\$2,844	\$8,426	\$2,782	\$8,426	\$8,595	169	2.01%	2% Increase-5 Hrs/wk	
	HEALTH DEPARTMENT	51,379	45,117	51,526	29,660	51,526	52,705	1,179	2.29%		
030-01	Director, Social Services	25,493	\$25,413	\$25,493	\$16,489	\$25,493	\$35,750	10,257	40.23%	TBD-Move Dir to Single Position-\$27.50/hr X 25 Hrs/ Wk X 52 Wks=35,750	
030-02	Social Services Clerk	3,125	\$2,845	\$3,125	\$2,055	\$3,125	\$6,689	3,564	114.05%	TBD-Incr Workload-Incr Hours to 10.5/hr wk \$3503.5 X%2 Increase \$137 to \$12.25/hr X 52 wks = \$6,689	
030-13	Cont Ed	-	\$0	\$400	\$150	\$400	\$400	-	0.00%	No Change per Historic Data	
030-38	Vital Statistics	100	\$26	\$100	\$34	\$100	\$100	-	0.00%	No Change per Historic Data	
030-39	Women's Center	1,500	\$1,500	\$1,500	\$0	\$500	\$500	(1,000)	-66.67%	Decrease per Budget Request-(Requested \$1500)	
030-40	Visiting Nurse	11,210	\$8,698	\$11,700	\$4,505	\$6,758	\$7,000	(4,700)	-40.17%	Decrease per Budget Request	
030-41	Mental Health	453	\$453	\$0	\$0	\$0	\$0	-	0.00%	(Requested \$398)	
030-42	Child Advocacy	250	\$250	\$0	\$0	\$0	\$0	-	0.00%	(Requested \$750)	
030-43	Elderly Nutrition	374	\$374	\$327	\$0	\$327	\$327	-	0.00%	No Change per Historic Data	
030-44	Veterans Center	100	\$0	\$100	\$25	\$100	\$100	-	0.00%	No Change per Historic Data	
	HEALTH AND WELFARE	42,605	39,559	42,745	23,258	36,803	50,866	8,121	19.00%		
031-46	Debt Principal	910,000	\$910,000	\$930,000	\$930,000	\$930,000	\$1,030,000	100,000	10.75%	Includes payment to Happy Acres Farm \$225,000.00 and Library. Balance per Webster Schedule	
031-47	Debt Interest	329,695	\$329,695	\$307,645	\$307,645	\$307,645	\$305,445	(2,200)	-0.72%	Per Webster Schedule	
031-28	Disclosure	500	\$500	\$500	\$0	\$500	\$500	-	0.00%	Per Webster Schedule	
031-29	Issuance Costs	-	\$0	\$0	\$0	\$0	\$0	-	0.00%		
031-30	Debt Reserve	-	\$0	\$0	\$0	\$0	\$0	-	0.00%		
	DEBT SERVICE	1,240,195	1,240,195	1,238,145	1,237,645	1,238,145	1,335,945	97,800	7.90%		
032-48	Worker Comp/Unemployment	75,537	\$61,419	\$64,500	\$44,177	\$60,000	\$65,750	1,250	1.94%	Increase to Add Facility Mgr @ 1/2 Rate Split w/ School (Tot Prm \$2500)	
032-49	Social Security	71,524	\$74,548	\$78,500	\$49,419	\$74,129	\$82,400	3,900	4.97%	Payroll of \$1,038,234 X 6.2% FICA. 1.45% Medicare = \$79424.90 + \$2975.10 Ancillary	
032-50	Defined Contribution Plan	23,415	\$21,391	\$24,600	\$12,567	\$24,600	\$24,000	(600)	-2.44%	Adjustment Includes 2% Increase and Reduction for Actuals 12/13	
032-47	Defined Benefit Plan	37,462	\$37,462	\$47,929	\$2,600	\$47,929	\$66,546	18,617	38.84%	\$63,946 Actual Funding plus \$2600 Admin Fees	
032-51	Life & Medical	249,670	\$239,357	\$273,500	\$165,077	\$247,615	\$316,340	42,840	15.66%	Adjust for Actual Pricing-See Life and Medical Schedule	
032-52	Liability (LAP)	82,090	\$73,639	\$94,537	\$62,113	\$94,537	\$94,537	-	0.00%	Rate Lock	
032-53	Other Compensated Absence	-	\$0	\$6,686	(\$12,016)	\$6,686	\$6,486	(200)	-2.99%	2013/2014 Projected 7 Monday Holidays. Approximation. Includes 2%	
	INSURANCE/EMPLOYEE E.	539,698	507,816	590,252	323,938	555,496	656,059	65,807	11.15%		
033-28	Reserve for Capital Exp	175,000	\$175,000	\$200,000	\$200,000	\$200,000	\$350,000	150,000	75.00%	See Capitol Requests-Partial Funding (50K) from Reserve Transfer	
033-29	Surplus Transfer	-	\$650,000	\$0	\$0	\$0	\$0	-	-	Transfer Account	
033-36	LOCIP	-	\$0	\$0	\$0	\$0	\$0	-	-	Move to Capital Non Recurring Line	
	RESERVE FOR CAPITAL E	175,000	825,000	200,000	200,000	200,000	350,000	150,000	75.00%		
034-02	Land Acquisition Operating	1,115	\$432	\$1,240	\$319	\$1,240	\$620	(620)	-50.00%	Decrease per Historic Data	
034-28	Land Acquisition Fund	-	\$0	\$0	\$0	\$0	\$0	-	100.00%	Board Approved Removal of Request this Fiscal Year	
	LAND ACQUISITION FUND	1,115	432	1,240	319	1,240	620	(620)	-50.00%		
035-28	LIBRARY Oper Exp-Town C	115,000	\$115,000	\$115,000	\$86,250	\$115,000	\$110,000	(5,000)	-4.35%	Decrease due to Partial Year Occupancy	
036-01	Park & Rec Director Salary	13,905	\$13,905	\$13,905	\$13,305	\$13,905	\$14,183	278	2.00%	2% Increase	
036-02	Park & Rec Supplies	16,700	\$17,834	\$14,400	\$13,702	\$14,400	\$14,400	-	0.00%	No Change	
036-03	P&R Asst Director	1,500	\$0	\$1,500	\$940	\$1,500	\$1,530	30	2.00%	2% Increase	

Town of Sherman
Working Budget 2013/2014

Account	Description	APPROVED 11-12	Actual 11-12	Approved 12-13	8 Month Expended	Projected 12-13	BoS Approved 2013-2014	Previous Yr \$ INC (DEC)	INC/Dec %	REVISD 5/24/13	Rationale
036-04	P&R Expense for Other Programs		\$1,461	\$1,500	\$4,200	\$1,500	\$1,500	-	0.00%	Exp for Other Programs Offset by Revenue of Same(i.e., Fees for Wrestling Program paid out to Instructor)\$1500	
036-13	Park & Rec Red Cross/Schoo	550	\$249	\$550	\$0	\$150	\$250	(300)	-54.55%	Decrease per Historic Data	
036-17	Park & Rec Utilities	2,400	\$2,457	\$2,400	\$2,061	\$2,400	\$2,400	-	0.00%	No Change per Historic Data	
036-18	SPARK Supplies	-	\$0	\$0	\$0	\$0	\$0	-	100.00%	Eliminate per Historic Data - Items Chg to P&R Supply Line	
036-19	Park & Rec Phone	2,050	\$1,627	\$2,050	\$1,085	\$1,900	\$2,050	-	0.00%	No Change per Historic Data	
036-23	Park & Rec Capital Improv	3,750	\$1,019	\$3,750	\$0	\$3,750	\$4,250	500	13.33%	For Small Purchases such as New Diving Boards, Playground Equipment, etc. Add \$500 for New BBQ's from CNR	
036-32	Park & Rec Part-Time Help	60,845	\$60,051	\$60,845	\$55,646	\$60,845	\$60,845	-	0.00%	Restore to '12/13 Rates-Competitive in Market for Part Time Summer Help	
036-37	Pavillion Operating Expense		\$1,143	\$1,700	\$849	\$1,700	\$1,700	-	0.00%	Should have revenue offset due to rentals & Other Usage	
036-38	Pavillion Maint/Winterization	-	\$443	\$0	\$350	\$600	\$600	600	100.00%	Pavillion Winterization/Maint	
036-45	Park & Rec Beach Sand	1,000	\$0	\$1,000	\$0	\$1,000	\$1,000	-	0.00%	No Change per Historic Data	
036-55	Park & Rec Pumping/Garbage	3,800	\$4,858	\$3,800	\$3,565	\$4,000	\$4,200	400	10.53%	Increase per Commission Request	
036-64	Park & Rec Concert Series	1,500	\$500	\$1,500	\$1,500	\$1,500	\$1,500	-	0.00%	Restore to 12/13 Funding	
036-65	SPARK	25,000	\$25,617	\$21,600	\$12,985	\$21,600	\$24,600	3,000	13.89%	TBD	
PARK & RECREATION		133,000	131,164	130,500	110,187	130,750	135,008	4,508	3.45%		
037-28	Parade Committee	1,500	\$1,293	\$1,500	\$25	\$1,500	\$1,500	-	0.00%	No Change per Historic Data	
037-29	Volunteer Recognition	-	\$0	\$0	\$0	\$0	\$0	-	-	Inactive Account	
CELEBRATIONS		1,500	1,293	1,500	25	1,500	1,500	-	0.00%	No Change	
038-28	PROBATE SERVICES	2,000	\$2,203	\$2,410	\$2,060	\$2,348	\$2,410	-	0.00%	\$2122 to Housatonic Probate, \$288 for Adkins Film Storage	
039-01	Director, Senior Center	8,498	\$8,498	\$8,498	\$5,556	\$8,498	\$0	(8,498)	-100.00%	Salary Moved to Soc Svc Line 030-01	
039-02	Senior Center Supplies	3,000	\$2,818	\$2,750	\$1,339	\$2,008	\$3,000	250	9.09%	Increase per Historic Data, to cover usage of TP/PT by Public	
039-04	Senior Center Newsletter	1,500	\$1,391	\$2,000	\$1,372	\$2,000	\$1,400	(600)	-30.00%	Switch to Cit News Insert-Eliminating Bulk Mailing Fees	
039-13	Senior Center Contin Ed	500	\$462	\$500	\$130	\$500	\$500	-	0.00%	No Change	
039-14	Senior Center Mileage	350	\$459	\$350	\$136	\$350	\$350	-	0.00%	No Change	
039-19	Senior Van Phone	430	\$438	\$430	\$238	\$300	\$0	(430)	-100.00%	Disconnected 2/2013	
039-26	Senior Center Trip Expenses	3,000	\$2,449	\$3,720	\$1,778	\$2,667	\$4,750	1,030	27.69%	See Rationale - Add in \$750 for FISH and Reduce \$500 for Multicapacity Trips	
039-28	COA Clerk/Supplies	1,500	\$1,436	\$1,500	\$657	\$986	\$1,550	-	0.00%	No Change	
039-32	Sr Ctr Activities Coordinator	27,255	\$28,616	\$27,222	\$18,835	\$28,252	\$27,766	544	2.00%	@2% Increase TBD-30 Hrs/wk	
039-45	Senior Center Computers	1,000	\$0	\$500	\$0	\$500	\$500	-	0.00%	No Change	
039-57	Senior Van/ADA Driver	7,000	\$7,536	\$7,000	\$4,048	\$7,000	\$7,138	138	1.97%	Restore to '12/'13 Funding - \$13.91/hr X 9.68 Hrs/wk X 52 Weeks = \$7,002 Add 2% \$14.18 \$136	
039-58	Sr Cntr Clerk		\$246	\$3,120	\$1,617	\$3,120	\$3,440	320	10.26%	Increase 2% \$65.00 at 12.25/hr X 5.4 Hrs/wk X 52=\$3440.-increase hours \$255	
SENIOR CENTER		54,083	54,349	57,640	35,707	56,181	50,394	(7,246)	-12.57%		
040-28	Historic District Projects	4,700	\$3,350	\$0	\$0	\$0	\$0	-	100.00%	Various Town Projects-Cap Non	
040-02	Historic District Operating	700	\$699	\$700	\$448	\$700	\$700	-	0.00%	No Change per Historic Data	
HISTORIC DISTRICT		5,400	4,049	700	448	700	700	-	0.00%		
042-02	CEMETERY FLAGS	0	\$0	\$100	\$0	\$100	\$100	-	0.00%	No change per Historic Data	
044-13	Tree Warden Stipend	500	\$500	\$500	\$500	\$500	\$650	150	30.00%	Stipend-Increase to cover Fuel for Service Trips	
044-28	Tree Removal	8,240	\$8,475	\$7,240	\$4,900	\$7,240	\$7,240	-	0.00%	No change per Historic Data	
TREE WARDEN/REMOVALS		8,740	8,975	7,740	5,400	7,740	7,890	150	1.94%		
045-45	MISCELLANEOUS EXPENSE	5,000	\$2,687	\$5,000	\$430	\$5,000	\$4,000	(1,000)	-20.00%	Budget Reduction	
046-28	CONSERVATION COMM	1,750	\$870	\$1,750	\$503	\$1,750	\$1,250	(500)	-28.57%	Reduce \$500 per Historical Data-Clerk -6Hrs/moX\$13X12 mos=\$936.00 plus misc historical expense	
047-28	HOUSING COMMISSION	1,500	\$678	\$1,500	\$729	\$1,500	\$2,500	1,000	66.67%	Increase due to Commission Request-Clerk -4Hrs/moX\$13X12 mos=\$624.00 plus misc presentations and expense	
EXPENDITURES		4,300,172	4,962,385	4,404,649	3,218,285	4,403,084	4,792,478	387,829	8.805%		
BOARD OF EDUCATION		8,255,606	\$8,255,606	\$8,486,244	\$4,138,276	\$8,486,243	\$8,852,260	386,016	4.549%		
COMBINED		12,555,778	13,217,991	12,890,893	7,356,561	12,889,327	13,644,738	753,845	5.848%		