

Town of Sherman  
Approved Budget 2014/2015

Account	Description	Approved 12-13	Actual 12-13	Approved 13-14	8 Month Expended	Projected 13-14	Approved 2014-2015	Previous Yr \$ INC (DEC)	INC/Dec %	Rationale
001-01	Selectmen Salaries	9,059	9,059	9,059	4,530	9,059	9,240	181	2.00%	
001-02	Selectmen Supplies	\$600	\$598	\$600	\$556	\$600	\$600	-	0.00%	No Change per Historic Data (Includes Business Office)
001-04	Audit & Printing	\$10,400	\$10,198	\$10,800	\$9,990	\$10,800	\$10,800	-	0.00%	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	\$167	\$400	\$365	\$400	\$400	-	0.00%	No Change per Historic Data
001-45	Selectmen Miscellaneous	\$250	\$32	\$250	\$40	\$250	\$250	-	0.00%	No Change per Historic Data
001-60	BOS Clerk	\$1,638	\$2,812	\$1,638	\$1,830	\$2,745	\$2,700	1,062	64.84%	Increase to 18 Meetings Formula of Hrs X 2.5 + Hrs X \$13
001-61	First Selectman Salary	48,047	48,047	48,047	31,415	48,047	49,008	961	2.00%	
001-62	Selectmen Admin Asst	34,195	35,056	34,879	23,031	34,879	35,580	701	2.01%	24 Hrs/wk \$28.51/hr-Per Union Contract
001-63	Business Administrator	17,550	22,056	28,642	20,724	31,200	31,824	3,182	11.11%	24 Hrs/wk \$25.50/hr-Per Union Contract
✓	<b>SELECTMEN'S OFFICE</b>	<b>122,539</b>	<b>128,024</b>	<b>134,315</b>	<b>92,481</b>	<b>137,980</b>	<b>140,402</b>	<b>6,087</b>	<b>4.53%</b>	
002-01	Treasurer Salary	13,638	13,638	13,911	9,096	13,911	14,189	278	2.00%	
002-02	Treasurer Supplies	\$50	\$0	\$50	\$0	\$50	\$50	-	0.00%	No Change per Historic Data
✓	<b>TREASURER</b>	<b>13,688</b>	<b>13,638</b>	<b>13,961</b>	<b>9,096</b>	<b>13,961</b>	<b>14,239</b>	<b>278</b>	<b>1.99%</b>	
003-01	Tax Collector Salary	38,131	38,131	38,894	18,699	32,163	38,894	-	0.00%	
003-02	Tax Collector Supplies	\$600	\$376	\$500	\$271	\$500	\$900	400	80.00%	Increase for Envelopes that were previously contracted. Move Mailing to in-house operation.
003-03	Tax Collector Postage, Env	\$2,350	\$2,283	\$2,400	\$324	\$2,400	\$0	(2,400)	-100.00%	Move \$2,000 Postage to General Postage line/\$400 to Tax Supply Line and Process Tax Bills In-house
003-05	Tax Collector Fee to DMV	\$817	\$817	\$868	\$868	\$868	\$873	5	0.58%	Mandate Per Letter on File
003-06	Tax Collector Legals	\$275	\$263	\$275	\$153	\$275	\$275	-	0.00%	No Change per Historic Data
003-07	Tax Collector Dues, Meetings	\$500	\$267	\$300	\$195	\$300	\$726	426	142.00%	See Schedule for Meetings
NEW	Tax Collector's Education						\$220	220	100.00%	CMMC Classes
NEW	Tax Collector's Mileage						\$500	500	100.00%	Reimb for travel/Meeting Attend/Edu
003-62	Tax Collector Asst	3,915	4,838	1,957	7,279	8,629	4,860	2,903	148.34%	Covers July/Jan, Month End Closes, Misc Admn (Liens/Demands, etc) 324/hrs X \$15
✓	<b>TAX COLLECTOR OFFICE</b>	<b>46,588</b>	<b>46,976</b>	<b>45,194</b>	<b>27,789</b>	<b>45,135</b>	<b>47,248</b>	<b>2,054</b>	<b>4.54%</b>	
004-01	Town Clerk Salary	45,426	45,426	46,335	30,296	46,335	47,262	927	2.00%	
004-02	Town Clerk Supplies	\$1,000	\$1,000	\$1,000	\$256	\$1,000	\$900	(100)	-10.00%	Decrease 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	\$625	\$348	\$500	\$560	\$560	\$800	300	60.00%	Increase for Meeting and Conference Attendance
004-09	Town Clerk Indexing/Recording	\$16,728	\$15,830	\$16,728	\$10,960	\$16,728	\$16,728	-	0.00%	No Change per Historic Data
004-62	Town Clerk Clerical	32,266	31,645	32,911	21,122	32,911	33,580	669	2.03%	25.02 hrs/wk includes Sat's (1.5/mo) \$25.81/hr-Per Union Contract
✓	<b>TOWN CLERK OFFICE</b>	<b>96,645</b>	<b>94,849</b>	<b>98,074</b>	<b>63,794</b>	<b>98,134</b>	<b>99,870</b>	<b>1,796</b>	<b>1.83%</b>	
005-01	Assessors Salary	30,607	30,607	31,220	20,923	31,220	31,844	624	2.00%	
005-02	Assessors Supplies	\$200	\$60	\$150	\$356	\$356	\$300	150	100.00%	Supplies at \$150 and \$150 for Digital Camera
005-10	Assessors Tax Maps	\$0	\$0	\$1,500	\$0	\$1,500	\$750	(750)	-50.00%	Map Parcel Line Chgs and Acreage Changes
005-11	Reval Sinking Fund	\$13,445	\$15,049	\$11,065	\$11,065	\$11,065	\$23,256	12,191	110.18%	2018 Reval Project to cost @ \$116,280 (up from \$20 to \$45 per parcel X 2584 parcels) Finance over 5 fiscal years at 23,256/yr.
005-12	Assessors Publications, Educ	\$300	\$300	\$300	\$330	\$330	\$400	100	33.33%	MV Pricing Guides and Assessors Legals
005-13	Assessors Contin Educ	\$500	\$666	\$500	\$95	\$500	\$500	-	0.00%	No Change per Historic Data (Mandated Classes for Recertification)
005-14	Assessors Mileage	\$1,320	\$1,320	\$1,320	\$770	\$1,320	\$1,320	-	0.00%	No Change per Historic Data (Field Work)
005-62	Assessor Asst	33,143	33,461	32,490	22,504	33,756	33,407	917	2.82%	24.7 hrs/wk includes Sat's (1/mo) \$26.01-Per Union Contract
005-63	Assessor Clerical	\$3,125	\$1,176	\$3,191	\$573	\$1,200	\$1,200	(1,991)	-62.39%	Office to be covered by another union ee when needed, leaving \$1200 for field work assistance
✓	<b>ASSESSORS OFFICE</b>	<b>82,640</b>	<b>82,639</b>	<b>81,736</b>	<b>56,616</b>	<b>81,247</b>	<b>92,977</b>	<b>11,241</b>	<b>13.75%</b>	
006-06	BOAA Legals	\$125	\$60	\$125	\$38	\$100	\$100	(25)	-20.00%	MV/RE Appeal Legal Notices 2X/Year in Local Publication
006-32	BOAA Part Time	\$300	\$115	\$600	\$30	\$405	\$405	(195)	-32.50%	Decrease due to Board meeting only 4X/yr and Lesser Appeals with Completed Reval
✓	<b>BRD OF ASSESSMENT APPEAL</b>	<b>425</b>	<b>175</b>	<b>725</b>	<b>68</b>	<b>505</b>	<b>505</b>	<b>(220)</b>	<b>-30.34%</b>	

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007-01	Bldg Inspector Salary	52,500	79,508	52,500	33,267	49,901	52,500	-	0.00%	No Change per Historic Data
007-02	Bldg Dept Supplies	\$450	\$450	\$450	\$310	\$450	\$450	-	0.00%	No Change per Historic Data
007-05	Building Fees to State	\$2,700	\$2,843	\$2,700	\$1,006	\$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	29,407	28,681	29,995	20,679	32,752	33,407	3,412	11.38%	24.7 hrs/wk includes Sat's (1 hr every wk) \$26.01/hr-Per Union Contract
✓	<b>BUILDING DEPARTMENT</b>	<b>85,357</b>	<b>111,782</b>	<b>85,945</b>	<b>55,387</b>	<b>86,103</b>	<b>89,357</b>	<b>3,412</b>	<b>3.97%</b>	
008-01	LUEO Salary	48,548	47,913	49,519	31,898	49,519	50,509	990	2.00%	37 Hrs/wk
008-02	P&Z Supplies	\$400	\$467	\$400	\$160	\$400	\$400	-	0.00%	No change
008-03	LUEO Supplies & Equipment	\$400	\$366	\$400	\$0	\$400	\$425	25	6.25%	Per Request on File
008-04	P&Z Publications	\$450	\$84	\$450	\$88	\$450	\$450	-	0.00%	No change
008-05	P&Z Fees to State	\$3,500	\$3,596	\$4,000	\$1,682	\$4,000	\$4,000	-	0.00%	No change
008-06	P&Z Legals	\$600	\$867	\$700	\$283	\$700	\$1,000	300	42.86%	Commission Request for additional legals for Reg Review/Special Permits/Sr Housing
008-12	P&Z Education	\$700	\$120	\$400	\$0	\$400	\$800	400	100.00%	Increase for training for 3 new commission members-Seminars/conferences/publications
008-13	LUEO Continuing Education	\$400	\$45	\$250	\$0	\$250	\$250	-	0.00%	No change
008-14	LUEO Mileage	\$2,300	\$2,458	\$2,400	\$0	\$2,400	\$2,400	-	0.00%	No change
008-62	P&Z Admin Asst	31,332	24,428	31,959	19,985	31,959	32,606	647	2.02%	24 hrs/wk plus 10.07 hrs/mo for mtgs \$23.82/hr-Per Union Contract
✓	<b>PLANNING &amp; ZONING DEPT</b>	<b>88,630</b>	<b>80,344</b>	<b>90,478</b>	<b>54,096</b>	<b>90,478</b>	<b>92,840</b>	<b>2,362</b>	<b>2.61%</b>	
009-01	ZBA Admin Asst Salary	-	-	-	-	-	-	-	-	
009-02	ZBA Supplies	\$150	\$150	\$150	\$0	\$150	\$150	-	0.00%	No Change per Historic Data
009-05	ZBA Fees to State	\$200	\$0	\$720	\$0	\$720	\$720	-	0.00%	No Change per Historic Data
009-06	ZBA Legals	\$450	\$461	\$600	\$605	\$908	\$600	-	0.00%	No Change per Historic Data
009-13	ZBA Continuing Education	\$500	\$0	\$500	\$0	\$500	\$500	-	0.00%	No Change per Historic Data
✓	<b>ZONING BOARD OF APPEALS</b>	<b>1,300</b>	<b>611</b>	<b>1,970</b>	<b>605</b>	<b>2,278</b>	<b>1,970</b>	<b>-</b>	<b>0.00%</b>	
010-02	I/W Supplies	\$540	\$237	\$540	\$169	\$540	\$540	-	0.00%	No Change per Historic Data
010-05	I/W Fees to State	\$1,500	\$1,392	\$1,500	\$696	\$1,500	\$1,500	-	0.00%	No Change per Historic Data
010-06	I/W Legals	\$600	\$311	\$600	\$136	\$600	\$600	-	0.00%	No Change per Historic Data
010-13	I/W Schools	\$500	\$135	\$400	\$105	\$400	\$400	-	0.00%	Decrease per Historic Data
010-62	I/W Admin Asst	9,066	9,066	9,245	6,164	9,245	9,430	185	2.00%	34 Hours/mo
✓	<b>INLAND WETLANDS DEPT</b>	<b>12,206</b>	<b>11,140</b>	<b>12,285</b>	<b>7,270</b>	<b>12,285</b>	<b>12,470</b>	<b>185</b>	<b>1.51%</b>	
011-06	General Counsel & Court	\$15,000	\$39,720	\$15,000	\$20,947	\$31,421	\$25,000	10,000	66.67%	Increase per Historic Data
011-28	Land Use Counsel & Court	\$15,000	\$6,530	\$15,000	\$1,182	\$2,500	\$12,000	(3,000)	-20.00%	Reduce per Historical Data
011-29	Counsel & Court-Ongoing Litigati	\$7,000	\$29,988	\$2,500	\$7,963	\$15,000	\$0	(2,500)	-100.00%	Residual expenses for existing case
✓	<b>COUNSEL &amp; COURT COSTS</b>	<b>37,000</b>	<b>76,237</b>	<b>32,500</b>	<b>30,092</b>	<b>48,921</b>	<b>37,000</b>	<b>4,500</b>	<b>13.85%</b>	
012-01	Registrars Salaries	\$15,994	\$7,684	\$8,000	\$4,637	\$8,000	\$8,160	160	2.00%	
012-02	Registrars Supplies	\$900	\$1,179	\$900	\$669	\$900	\$1,500	600	66.67%	Incr due to State no longer paying mach maint-\$200 ea X 3 machines
012-06	Registrars Legals	\$950	\$98	\$450	\$0	\$0	\$50	(400)	-88.89%	Decrease due to gratis notice publication (CN)
012-07	Registrars SOS Meetings	\$1,200	\$804	\$600	\$52	\$250	\$250	(350)	-58.33%	Decrease- Line used for ROVAC Member Fees. Mileage & misc on Education Line
012-13	Registrars Education	\$600	\$0	\$400	\$420	\$630	\$650	250	62.50%	Training Sessions and Mandatory Meetings
012-16	Registrars Voting Machine	\$8,756	\$5,086	\$9,456	\$4,138	\$9,200	\$9,206	(250)	-2.64%	Decrease per historic data.
012-32	Registrars Workers Salaries	\$5,800	\$9,400	\$5,800	\$3,861	\$5,800	\$6,550	750	12.93%	Anticipate 3 to 5 referendums during '14/'15 fiscal year.
✓	<b>REGISTRARS DEPT</b>	<b>34,200</b>	<b>24,251</b>	<b>25,606</b>	<b>13,777</b>	<b>24,780</b>	<b>26,366</b>	<b>760</b>	<b>2.97%</b>	
013-28	HVCEO	\$3,439	\$3,439	\$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	\$0	\$0	\$0	\$0	\$0	\$0	-	100.00%	Not Funded '12/'13, '13/'14, '14/'15
✓	<b>MEMBERSHIPS</b>	<b>4,164</b>	<b>4,164</b>	<b>4,164</b>	<b>4,164</b>	<b>4,164</b>	<b>4,164</b>	<b>-</b>	<b>0.00%</b>	
014-01	HVA/Watershed	\$0	\$0	\$0	\$0	\$0	\$0	-	100.00%	Not Funded '12/'13, '13/'14, '14/'15
014-02	Northwest Conservation District	\$0	\$0	\$1,200	\$1,200	\$1,200	\$1,200	-	0.00%	'14/'15 Request per Letter on File
014-11	POCD (Master Plan)	\$3,000	\$0	\$0	\$0	\$0	\$0	-	0.00%	12/'13 One Time Expense, Not Funded '13/'14
014-27	GRANT WRITER	\$0	\$0	\$0	\$0	\$0	\$0	-	0.00%	Not Funded '12/'13, '13/'14
014-28	Engineering Consultants	\$0	\$0	\$0	\$0	\$0	\$0	-	0.00%	Not Funded '12/'13, '13/'14
014-28	✓ <b>CONSULTANTS</b>	<b>3,000</b>	<b>-</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	<b>-</b>	<b>0.00%</b>	
015-02	General Government Supplies	\$1,000	\$1,104	\$1,000	\$458	\$1,000	\$1,000	-	0.00%	No Change Per Historic Data
015-03	General Government Postage	\$5,678	\$4,522	\$6,178	\$4,040	\$6,178	\$8,678	2,500	40.47%	Add \$2,000 (moved fr Tax Line) for Tax Bills (moved to inhouse mailings) and \$500 General Postage Increase
015-06	General Gov't Legals	\$2,060	\$2,470	\$1,560	\$1,138	\$1,707	\$1,560	-	0.00%	No Change Per Historic Data

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✓	<b>GENERAL GOVERNMENT</b>	<b>8,738</b>	<b>8,096</b>	<b>8,738</b>	<b>5,636</b>	<b>8,885</b>	<b>11,238</b>	<b>2,500</b>	<b>28.61%</b>	
017-01	IT Administrator		\$0	\$2,579	\$1,587	\$2,579	\$2,631	52	2.02%	2 hrs/wk
017-21	M. Town Hall Technology	\$40,954	\$41,763	\$47,800	\$29,712	\$47,800	\$47,701	(99)	-0.21%	Add Discussion about saving for a new server
017-22	M. Town Hall Equip Contracts	\$10,750	\$9,113	\$10,750	\$9,189	\$10,750	\$10,750	-	0.00%	No Change per Rate Lock
017-45	M. Town Hall Miscellaneous	\$250	\$201	\$250	\$120	\$250	\$250	-	0.00%	No Change per Historic Data
✓	<b>TOWN HALL OPERATIONS</b>	<b>51,954</b>	<b>51,077</b>	<b>61,379</b>	<b>40,608</b>	<b>61,379</b>	<b>61,332</b>	<b>(47)</b>	<b>-0.08%</b>	
020-01	Facilities Manager		\$0	\$18,750	\$1,442	\$10,096	\$25,000	6,250	33.33%	Base 50K split w/ School
020-02	Supplies	\$5,150	\$5,465	\$5,150	\$2,556	\$5,150	\$5,150	-	0.00%	No Change Per Historic Data
020-17	Utilities/Internet/Alarms	\$22,500	\$25,377	\$22,500	\$13,113	\$22,500	\$25,000	2,500	11.11%	CL&P \$16,096 (incl Players \$2850), Charter \$6,125, United Alrm \$1,584 ('13/'14) Add 5%
020-18	Heating Oil	\$18,707	\$17,174	\$16,077	\$12,916	\$16,077	\$16,880	803	4.99%	Add 5%
020-19	Phone	\$9,100	\$8,857	\$10,700	\$5,797	\$8,664	\$9,900	(800)	-7.48%	\$8664 plus add 50/mo X 12 (Fac Mgr) \$600 and P&Z
020-20	Maintenance	\$40,154	\$42,042	\$27,104	\$24,889	\$27,104	\$20,854	(6,250)	-23.06%	\$600 plus ancillary \$36 Remove Bldg Svcs, Add \$1600 Storm Water Mgt/Tst/Compliance-PW Gar-
✓	<b>BUILDINGS</b>	<b>95,611</b>	<b>98,916</b>	<b>100,281</b>	<b>60,713</b>	<b>89,591</b>	<b>102,784</b>	<b>2,503</b>	<b>2.50%</b>	
022-02	Public Safety Supplies	\$600	\$738	\$600	\$428	\$600	\$600	-	0.00%	No Change Per Historic Data - RST Supplies
022-07	Paramedic Intercept Program	\$23,613	\$23,613	\$24,383	\$24,383	\$24,383	\$24,682	299	1.23%	Contr Extended thru 6/30/15. Split w/6 Surrounding Towns. Slight incr based on Sherman's Population Incr (3,648 in 2012, 3,618 in 2011)
022-22	911 Service Contract (LCD)	\$33,810	\$33,810	\$35,253	\$35,239	\$35,239	\$35,714	461	1.31%	Estimate per LCD-Per Capita (Census 3,648) X 9.79/pp
022-28	Police Protection	\$120,588	\$118,648	\$126,343	\$2,957	\$126,343	\$136,635	10,292	8.15%	Benefit Rate was 72.95%. Increases to @82% Total of \$177,449-State Pays 30%, Town Pays 70% at \$124,214 base Pay plus 10% for Overtime \$12,421
022-36	J.A.G									
022-43	Emergency Management	\$2,000	\$1,983	\$2,000	\$5,371	\$5,371	\$2,000	-	0.00%	13/'14 Charges Offset by OEM Grant-Reimb 1/2 of expenses up to \$3000
022-45	Disaster Relief	\$0	\$10,385	\$0	\$0	\$0	\$0	-	0.00%	No Change
022-78	Fire Marshal Stipend	\$9,502	\$9,502	\$9,692	\$6,337	\$9,692	\$9,886	194	2.00%	
✓	<b>PUBLIC SAFETY</b>	<b>190,113</b>	<b>198,678</b>	<b>198,271</b>	<b>74,715</b>	<b>201,628</b>	<b>209,517</b>	<b>11,246</b>	<b>5.67%</b>	
023-17	ESF Utilities	\$30,000	\$31,058	\$32,000	\$29,793	\$50,000	\$50,986	18,986	59.33%	See ESF Detail sheet
023-20	ESF Facility Maintenance	\$10,000	\$9,599	\$8,000	\$6,632	\$7,482	\$8,428	428	5.35%	See ESF Detail sheet
✓	<b>ESF Operating</b>	<b>40,000</b>	<b>40,657</b>	<b>40,000</b>	<b>36,425</b>	<b>57,482</b>	<b>59,414</b>	<b>19,414</b>	<b>48.54%</b>	
023-28	SVFD Oper Exp-Town Grant	\$76,300	\$76,300	\$92,100	\$69,075	\$92,100	\$95,740	3,640	3.95%	Incr for Education, Dues/Contracts/Radio Repairs, Supplies, Ambulance Phone, Fuel
023-52	SVFD VFIS Insurance	\$20,000	\$18,796	\$20,000	\$14,676	\$20,000	\$21,000	1,000	5.00%	Includes 5% Increase due to Loss History (Pumper Truck/Hoses, etc) and Market Adjustment
✓	<b>SVFD Operating</b>	<b>96,300.00</b>	<b>95,095.50</b>	<b>112,100.00</b>	<b>83,751.00</b>	<b>112,100.00</b>	<b>116,740.00</b>	<b>4,640</b>	<b>4.14%</b>	
024-28	✓ <b>CANDLEWOOD LAKE AUTHORITY</b>	<b>\$60,514</b>	<b>\$61,523</b>	<b>\$60,514</b>	<b>\$59,338</b>	<b>\$59,338</b>	<b>\$63,800</b>	<b>3,286</b>	<b>5.43%</b>	14/'15 Request per Letter on File
025-02	HAF Commission Clerk & Misc			\$0	\$1,135	\$2,335	\$0	-	100.00%	TBD
025-06	HAF Counsel & Court			\$0	\$3,092	\$10,000	\$0	-	100.00%	TBD
025-20	HAF Maintenance			\$0	\$808	\$2,000	\$0	-	100.00%	TBD
025-01	✓ <b>Happy Acres Farm</b>			<b>\$0</b>	<b>\$5,035</b>	<b>\$14,335</b>	<b>\$0</b>	<b>\$0</b>	<b>100.00%</b>	
026-28	✓ <b>ANIMAL CONTROL</b>	<b>\$15,500</b>	<b>\$16,155</b>	<b>\$16,070</b>	<b>\$16,070</b>	<b>\$16,070</b>	<b>\$16,070</b>	<b>-</b>	<b>0.00%</b>	Residual Offset from 13/14 per Bwtr Town Clerks Office- Official Paperwork not yet ready
027-28	✓ <b>COLLECTIONS/RECYCLING</b>	<b>\$24,960</b>	<b>\$23,945</b>	<b>\$24,010</b>	<b>\$20,853</b>	<b>\$23,510</b>	<b>\$23,510</b>	<b>(500)</b>	<b>-2.08%</b>	Decrease of due to est HH Waste Costs

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Account	Description	Approved 12-13	Actual 12-13	Approved 13-14	8 Month Expended	Projected 13-14	Approved 2014-2015	Previous Yr \$ INC (DEC)	INC/Dec %	Rationale
028-01	Public Works Salaries	\$274,539	\$266,155	\$280,030	\$177,492	\$280,030	\$285,631	5,601	2.00%	2% Per Union Contract. See Schedule B
028-02	Public Works Supplies	\$24,000	\$18,956	\$29,000	\$23,276	\$29,000	\$31,500	2,500	8.62%	Incr due to Petroleum based product increases, Generator Pad/Supplies, boots for Employees per union
028-13	Public Works Continuing Ed	\$150	\$0	\$150	\$0	\$0	\$150	-	0.00%	No Change per Historic Data
028-20	Road Maintenance	\$210,596	\$207,691	\$225,596	\$276,173	\$276,173	\$255,596	30,000	13.30%	Req. for Winter Pothole Repair & Paving Brianwood/Wimsink/Wanzer/Barlow/Wakeman Etc.
028-24	Public Works Physicals/Song	\$450	\$391	\$450	\$179	\$400	\$400	(50)	-11.11%	Reduce per Historic Data
028-25	Public Works Radio Replace	\$1,250	\$1,411	\$1,250	\$0	\$1,250	\$1,250	-	0.00%	No Change per Historic Data
028-26	Public Works Vehicle Repair	\$35,000	\$34,019	\$30,000	\$35,269	\$40,000	\$35,000	5,000	16.67%	Aging Fleet/Larger repairs. Have requested \$35K for two years.
028-27	Public Works Equipment	\$3,000	\$2,690	\$3,000	\$4,534	\$3,000	\$3,000	-	0.00%	Note: Current Expenditures will reflect a return of a Sander for \$4000. Blowers/Weedwackers/Chainsaw/Misc Smalls
028-28	Public Works Contracted	\$40,000	\$34,982	\$50,000	\$10,130	\$50,000	\$60,000	10,000	20.00%	Increase due to cost of fuel and adding Schimpf Pond/Town Meadows. Also,Road Sweeping (Sand)/Stump Grinding
028-29	Town Gas & Oil	\$54,500	\$69,197	\$63,860	\$42,222	\$63,333	\$67,053	3,193	5.00%	Increase per Pricing and Usage 5%-Includes BOE Busses/SVFD Trucks/Sr CntrVan
028-31	Public Works Overtime	\$21,495	\$17,585	\$22,700	\$21,103	\$22,700	\$23,154	454	2.00%	2% Per Union Contract. See Schedule B
028-32	Public Works Part-Time Help	\$17,400	\$10,228	\$14,900	\$23,480	\$35,220	\$20,800	5,900	39.60%	Part Time Help for Storm Maintenance, Vacation Coverage, and related. 1 Person \$20/hr as needed (CDL License Required) Up to 26 Weeks
028-33	Streetlights	\$3,080	\$3,104	\$3,220	\$1,855	\$2,800	\$3,220	-	0.00%	No Change per Historic Data
028-34	Town Aid to Roads Supplies	\$0	\$0	\$0	\$0	\$0	\$0	-	0.00%	
028-59	Winter Maintenance	\$60,000	\$59,067	\$57,500	\$55,948	\$67,000	\$62,500	5,000	8.70%	Increase includes restocking Salt and Sand
	<b>PUBLIC WORKS</b>	<b>745,460</b>	<b>725,477</b>	<b>781,656</b>	<b>671,661</b>	<b>870,906</b>	<b>849,254</b>	<b>67,598</b>	<b>8.65%</b>	
029-01	Health Director Salary	\$28,590	\$28,487	\$29,162	\$18,672	\$29,162	\$29,745	583	2.00%	10 Hrs/wk
029-02	Health Dept Supplies	\$500	\$500	\$500	\$189	\$500	\$500	-	0.00%	No Change per Historic Data
029-13	Health Dept Continuing Ed	\$100	\$96	\$100	\$36	\$100	\$100	-	0.00%	No Change per Historic Data
029-14	Health Dept Mileage	\$1,000	\$900	\$1,200	\$466	\$1,200	\$1,200	-	0.00%	Increase due to Mileage Reimbursement Increase \$ .0565/mi per IRS Guidelines
029-30	Water Tests	\$1,000	\$270	\$1,000	\$323	\$1,000	\$1,000	-	0.00%	No Change per Historic Data
029-62	Health Dept Admin Asst	\$11,910	\$11,765	\$12,148	\$7,942	\$12,532	\$13,525	1,377	11.34%	10 hrs/wk includes Sat's (2 hrs every wk) \$26.01/hr-Per Union Contract
029-63	Sanitarian Salaries	\$8,426	\$4,240	\$8,595	\$2,274	\$8,595	\$8,767	172	2.00%	5 Hrs/wk
	<b>HEALTH DEPARTMENT</b>	<b>51,526</b>	<b>46,258</b>	<b>52,705</b>	<b>29,902</b>	<b>53,089</b>	<b>54,837</b>	<b>2,132</b>	<b>4.05%</b>	
030-01	Director, Social Services	\$25,493	\$25,213	\$35,750	\$23,375	\$35,750	\$36,465	715	2.00%	\$28.05/hr X 25 Hrs/ Wk X 52 Wks=36,465
030-02	Social Services Clerk	\$3,125	\$3,609	\$6,689	\$3,949	\$6,689	\$7,800	1,111	16.61%	Reclass Existing Job-Chg Hours from 10.5/hr wk to 10 Hrs/wk from \$12.25 to \$15/hr X 52 wks = \$7,800
030-13	Cont Ed	\$400	\$275	\$400	\$263	\$400	\$500	100	25.00%	Price Increase for Classes plus attendance by Unpaid Interns
030-14	NEW Soc Svcs Mileage						\$400	400	100.00%	To Reimb Director for attending meetings 60 miles or more away
030-38	Vital Statistics	\$100	\$34	\$100	\$0	\$100	\$100	-	0.00%	No Change per Historic Data
030-39	Women's Center	\$1,500	\$0	\$500	\$500	\$500	\$500	-	0.00%	They Requested \$1500-Soc Svc Recommended \$500. BoS Agreed to Reduction
030-40	Visiting Nurse	\$11,700	\$9,990	\$7,000	\$5,548	\$8,322	\$10,000	3,000	42.86%	VNA Requested +/- 13K, Dir of Soc Svc Suggests reduction to 10K per prior usage and stats.
030-41	Mental Health	\$0	\$0	\$0	\$0	\$0	\$401	401	100.00%	14/15 Request per Letter on File
030-42	Child Advocacy-WeCahr	\$0	\$0	\$0	\$0	\$0	\$500	500	0.00%	Request per letter on file
030-43	Elderly Nutrition	\$327	\$0	\$327	\$0	\$0	\$0	(327)	-100.00%	Not funded per Historic Data
030-44	Veterans Center	\$100	\$25	\$100	\$0	\$0	\$100	-	0.00%	No Change per Historic Data
	<b>HEALTH AND WELFARE</b>	<b>42,745</b>	<b>39,146</b>	<b>50,866</b>	<b>33,635</b>	<b>51,761</b>	<b>56,766</b>	<b>5,900</b>	<b>11.60%</b>	
031-46	Debt Principal	\$930,000	\$930,000	\$1,030,000	\$1,030,000	\$1,030,000	\$1,050,000	20,000	1.94%	Includes payment to Happy Acres Farm \$225,000.00. Balance per Webster Schedule
031-47	Debt Interest	\$307,645	\$307,645	\$305,445	\$305,445	\$305,445	\$281,095	(24,350)	-7.97%	Per Webster Schedule
031-28	Disclosure	\$500	\$0	\$500	\$500	\$500	\$500	-	0.00%	Per Webster Schedule
031-29	Issuance Costs	\$0	\$0	\$0	\$0	\$0	\$0	-	0.00%	
031-30	Debt Reserve	\$0	\$0	\$0	\$0	\$0	\$0	-	0.00%	
	<b>DEBT SERVICE</b>	<b>1,238,145</b>	<b>1,237,645</b>	<b>1,335,945</b>	<b>1,335,945</b>	<b>1,335,945</b>	<b>1,331,595</b>	<b>(4,350)</b>	<b>-0.33%</b>	
032-48	Worker Comp/Unemployment	\$64,500	\$47,929	\$65,750	\$44,251	\$65,750	\$65,750	-	0.00%	See Schedule 2
032-49	Social Security	\$78,500	\$58,902	\$82,400	\$53,968	\$82,400	\$85,250	2,850	3.46%	Payroll of \$1,086,889 X 6.2% FICA, 1.45% Medicare = \$83147.01 + \$2102.99 Ancillary
032-50	Defined Contribution Plan	\$24,600	\$24,933	\$24,000	\$14,700	\$22,050	\$24,000	-	0.00%	See Schedule 2
032-47	Defined Benefit Plan	\$47,929	\$75,384	\$66,546	\$60,530	\$66,546	\$70,000	3,454	5.19%	\$67,400 Actual Funding plus \$2600 Admin Fees
032-51	Life & Medical	\$273,500	\$267,794	\$316,340	\$179,787	\$297,289	\$299,289	(17,051)	-5.39%	See Life and Medical Schedule-
032-52	Liability (LAP)	\$94,537	\$77,237	\$94,537	\$49,907	\$94,537	\$94,537	-	0.00%	Rate Lock
032-53	Other Compensated Absence	\$6,686	\$4,217	\$6,486	\$4,653	\$6,535	\$6,486	-	0.00%	See Schedule 2 (6 Holidays '14/15 v. 7 in '13/14))
	<b>INSURANCE/EMPLOYEE EXP</b>	<b>590,252</b>	<b>556,396</b>	<b>656,059</b>	<b>407,796</b>	<b>635,107</b>	<b>645,312</b>	<b>(10,747)</b>	<b>-1.64%</b>	
033-28	Reserve for Capital Exp	\$200,000	\$200,000	\$350,000	\$350,000	\$350,000	\$350,000	-	0.00%	See Capitol Requests-

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033-29	Surplus Transfer	\$0	\$0	\$0	\$0	\$0		-	0.00%	
033-36	LOCIP	\$0	\$0	\$0	\$0	\$0		-	0.00%	
✓	<b>RESERVE FOR CAPITAL EXP</b>	<b>200,000</b>	<b>200,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>-</b>	<b>0.00%</b>	
034-02	Land Acquisition Operating	\$1,240	\$319	\$620	\$95	\$620	\$620	-	0.00%	No Change
034-28	Land Acquisition Fund	\$0	\$0	\$0	\$0	\$0	\$0	-	0.00%	Not Funded '14/'15
✓	<b>LAND ACQUISITION FUND</b>	<b>1,240</b>	<b>319</b>	<b>620</b>	<b>95</b>	<b>620</b>	<b>620</b>	<b>-</b>	<b>0.00%</b>	
035-28	✓ <b>LIBRARY Oper Exp-Town Gra</b>	<b>\$115,000</b>	<b>\$115,000</b>	<b>\$110,000</b>	<b>\$82,500</b>	<b>\$110,000</b>	<b>\$125,000</b>	<b>15,000</b>	<b>13.64%</b>	Reimb for Reasonable and Customary Exp
036-01	Park & Rec Director Salary	\$13,905	\$13,905	\$14,183	\$13,383	\$14,183	\$14,183	-	0.00%	
036-02	Park & Rec Supplies	\$14,400	\$17,166	\$14,400	\$9,911	\$14,400	\$14,400	-	0.00%	No Change
036-03	P&R Asst Director	\$1,500	\$1,470	\$1,530	\$820	\$1,530	\$1,530	-	0.00%	\$20/hr
036-04	P&R Expense for Other Programs	\$1,500	\$4,600	\$1,500	\$2,460	\$2,460	\$1,500	-	0.00%	Exp for Other Programs Offset by Revenue of Same(i.e., Fees for Wrestling Program paid out to Instructor)\$1500 to Offset Revenue Acct
036-13	Park & Rec Red Cross/School	\$550	\$0	\$250	\$0	\$250	\$250	-	0.00%	No Change
036-17	Park & Rec Utilities	\$2,400	\$2,390	\$2,400	\$2,352	\$2,500	\$2,600	200	8.33%	Add \$1800 to offset BOE Chargeback for P&R Summer Office
036-18	SPARK Supplies	\$0	\$0	\$0	\$0	\$0	\$600	600	100.00%	Reinstate SPARK Supply Line due to Historic Data
036-19	Park & Rec Phone	\$2,050	\$1,763	\$2,050	\$1,215	\$2,050	\$1,900	(150)	-7.32%	Reduce per Historic Data
036-23	Park & Rec Capital Improv	\$3,750	\$3,900	\$4,250	\$945	\$4,250	\$4,250	-	0.00%	For Small Purchases such as Playground Equipment, Wood for Docks, etc.
036-32	Park & Rec Part-Time Help	\$60,845	\$58,812	\$60,845	\$52,593	\$60,845	\$60,845	-	0.00%	No Change
036-37	Pavillion Operating Expense	\$1,700	\$1,835	\$1,700	\$429	\$1,700	\$1,500	(200)	-11.76%	Should have revenue offset due to rentals & Other Usage
036-38	Pavillion Maint/Winterization	\$0	\$348	\$600	\$350	\$350	\$300	(300)	-50.00%	Pavillion Winterization/Maint
036-45	Park & Rec Beach Sand	\$1,000	\$1,141	\$1,000	\$0	\$1,000	\$1,000	-	0.00%	No Change per Historic Data
036-55	Park & Rec Pumping/Garbage	\$3,800	\$4,525	\$4,200	\$2,421	\$4,200	\$4,000	(200)	-4.76%	Decrease per Historic Data
036-64	Park & Rec Concert Series	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	-	0.00%	No Change
036-65	SPARK	\$21,600	\$23,206	\$24,600	\$12,534	\$24,600	\$24,600	-	0.00%	
✓	<b>PARK &amp; RECREATION</b>	<b>130,500</b>	<b>136,561</b>	<b>135,008</b>	<b>100,913</b>	<b>135,818</b>	<b>134,958</b>	<b>(50)</b>	<b>-0.04%</b>	
037-28	Parade Committee	\$1,500	\$800	\$1,500	\$500	\$1,000	\$1,500	-	0.00%	No Change per Historic Data
037-29	Volunteer Recognition	\$0	\$0	\$0	\$0	\$0	\$0	-	0.00%	Inactive Account
✓	<b>CELEBRATIONS</b>	<b>1,500</b>	<b>800</b>	<b>1,500</b>	<b>500</b>	<b>1,000</b>	<b>1,500</b>	<b>-</b>	<b>0.00%</b>	No Change
038-28	✓ <b>PROBATE SERVICES</b>	<b>\$2,410</b>	<b>\$2,264</b>	<b>\$2,410</b>	<b>\$2,122</b>	<b>\$2,410</b>	<b>\$2,485</b>	<b>75</b>	<b>3.11%</b>	\$2185 to Housatonic Probate, \$300 for Adkins Film Storage
039-01	Director, Senior Center	\$8,498	\$8,498	\$0	\$0	\$0	\$0	-	0.00%	No Change
039-02	Senior Center Supplies	\$2,750	\$2,884	\$3,000	\$1,297	\$3,000	\$3,000	-	0.00%	No Change
039-04	Senior Center Newsletter	\$2,000	\$1,852	\$1,400	\$1,085	\$1,400	\$1,400	-	0.00%	No Change
039-13	Senior Center Contin Ed	\$500	\$315	\$500	\$0	\$500	\$500	-	0.00%	No Change
039-14	Senior Center Mileage	\$350	\$500	\$350	\$217	\$350	\$350	-	0.00%	No Change
039-19	Senior Van Phone	\$430	\$231	\$0	\$0	\$0	\$0	-	0.00%	Disconnected 2/2013
039-26	Senior Center Trip Expenses	\$3,720	\$2,627	\$4,750	\$1,301	\$4,750	\$4,750	-	0.00%	Includes \$750 for FISH
039-28	COA Clerk/Supplies	\$1,550	\$1,360	\$1,550	\$553	\$1,550	\$1,550	-	0.00%	No Change
039-32	Sr Ctr Activities Coordinator	\$27,222	\$28,968	\$27,766	\$25,026	\$37,440	\$38,189	10,423	37.54%	30 Hrs/wk \$24.48/hr-Per Union Contract
039-45	Senior Center Computers	\$500	\$250	\$500	\$0	\$500	\$500	-	0.00%	No Change
039-57	Senior Van/ADA Driver	\$7,000	\$7,219	\$7,138	\$4,828	\$7,138	\$7,138	-	0.00%	\$14.18/hr X 9.68 hours per week X 52
039-58	Sr Cntr Clerk	\$3,120	\$3,171	\$3,440	\$2,050	\$3,440	\$5,800	2,360	68.60%	Increased Resp/Job Scope. Incr fr 5.4 hrs wk to +/-7.4hrs/wk, Incr pay fr \$12.25/hr to \$15/hr due. Chg title to Activity Asst. 15 X 7.4 X 52
✓	<b>SENIOR CENTER</b>	<b>57,640</b>	<b>57,875</b>	<b>50,394</b>	<b>36,357</b>	<b>60,068</b>	<b>63,177</b>	<b>12,783</b>	<b>25.37%</b>	
040-28	Historic District Projects	\$0	\$592	\$0	\$0	\$0	\$0	-	0.00%	Request through Capital Projects
040-02	Historic District Operating	\$700	\$0	\$700	\$140	\$210	\$700	-	0.00%	8 - 10 mtgs/yr \$25/hr
✓	<b>HISTORIC DISTRICT</b>	<b>700</b>	<b>592</b>	<b>700</b>	<b>140</b>	<b>210</b>	<b>700</b>	<b>-</b>	<b>0.00%</b>	
042-02	✓ <b>CEMETERY FLAGS</b>	<b>\$100</b>	<b>\$0</b>	<b>\$100</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100</b>	<b>-</b>	<b>0.00%</b>	No change per Historic Data

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Account	Description	Approved 12-13	Actual 12-13	Approved 13-14	8 Month Expended	Projected 13-14	Approved 2014-2015	Previous Yr \$ INC (DEC)	INC/Dec %	Rationale
044-13	Tree Warden Stipend	\$500	\$500	\$650	\$650	\$650	\$650	-	0.00%	No change per Historic Data
044-28	Tree Removal	\$7,240	\$7,240	\$7,240	\$3,100	\$7,240	\$7,240	-	0.00%	No change per Historic Data
	✓ TREE WARDEN/REMOVALS	7,740	7,740	7,890	3,750	7,890	7,890	-	0.00%	
045-45	✓ MISCELLANEOUS EXPENSES	\$5,000	\$517	\$4,000	\$1,610	\$4,000	\$4,000	-	0.00%	No change per Historic Data
046-28	✓ CONSERVATION COMM	\$1,750	\$834	\$1,250	\$260	\$390	\$1,250	-	0.00%	Includes \$25/hr Clerk fees
047-28	✓ HOUSING COMMISSION	\$1,500	\$991	\$2,500	\$850	\$1,275	\$2,500	-	0.00%	Includes Clerk -4Hrs/moX\$13X12 mos=\$624.00 plus misc presentations and expense
	EXPENDITURES	4,404,649	4,397,387	4,792,478	3,877,615	4,911,978	4,956,957	164,479	3.432%	
	BOARD OF EDUCATION	8,486,244	8,753,666	8,852,260		8,852,260	9,117,076	264,816	2.992%	
	COMBINED	12,890,893	13,151,053	13,644,738		13,764,238	14,074,033	429,295	3.146%	

FICA 1,083,389