

Town of Sherman
Proposed Budget 2015/2016

4/9/2015

Account	Description	2013/2014		2014/2015			2015/2016			Rationale
		Approved 13-14	Actual 13-14	Approved 2014-2015	8 Mos Expended	Projected 14-15	Current BoF Proposed	Prior Year Comparison INC/(DEC) \$	INC/Dec %	
001-01	Selectmen Salaries	9,059	9,059	9,240	4,620	9,240	9,426	186	2.0%	2% increase
001-02	Selectmen Supplies	600	601	600	600	600	600	-	0.0%	No change
001-04	Audit & Printing	10,800	10,788	10,800	10,073	10,800	10,800	-	0.0%	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	400	400	400	358	400	400	-	0.0%	No change
001-45	Selectmen Miscellaneous	250	172	250	138	250	250	-	0.0%	No change
001-60	BOS Clerk	1,638	4,462	2,700	1,924	2,700	2,340	(360)	-13.3%	Includes Formula Correction: 24 Meetings @ 3/hrs per mtg: formula of Mtg Hrs X 2.5 X \$13/hr
001-61	First Selectman Salary	48,047	48,047	49,008	32,044	49,008	49,988	980	2.0%	2% increase
001-62	Selectmen Admin Asst	34,879	33,930	35,580	13,393	19,551	36,654	1,074	3.0%	24 Hrs/wk \$29.37/hr-Per Union Contract
001-63	Business Administrator	28,642	32,743	31,824	23,626	35,439	32,785	961	3.0%	24 Hrs/wk X \$26.27/hr-Per Union Contract
✓	SELECTMEN'S OFFICE	134,315	140,202	140,402	86,776	127,988	143,243	2,841	2.0%	
002-01	Treasurer Salary	13,911	13,911	14,189	9,278	14,189	14,473	284	2.0%	2% increase
002-02	Treasurer Supplies	50	49	50	-	50	50	-	0.0%	No change
✓	TREASURER	13,961	13,960	14,239	9,278	14,239	14,523	284	2.0%	
003-01	Tax Collector Salary	38,894	32,162	38,894	25,431	38,894	39,672	778	2.0%	2% increase
003-02	Tax Collector Supplies	500	448	900	558	900	900	-	0.0%	No change
003-03	Tax Collector Postage, Env	2,400	2,183	-	-	-	-	-	0.0%	Inactive Account
003-05	Tax Collector Fee to DMV	868	868	873	872	872	-	(873)	-100.0%	DMV fees not being collected by State for '15/'16
003-06	Tax Collector Legals	275	234	275	202	275	275	-	0.0%	No change
003-07	Tax Collector Dues, Meetings	300	313	726	173	726	726	-	0.0%	See Schedule for Meetings
003-13	Tax Collector's Education	-	-	220	200	220	220	-	0.0%	CCMC Classes
003-14	Tax Collector's Mileage	-	-	500	542	813	750	250	50.0%	Amended increase due to realistic travel requirements for meeting attend/educatiojn
003-62	Tax Collector Asst	1,957	8,044	4,860	2,010	4,860	5,692	832	17.1%	2% Increase-Covers July/Jan, Month End Close, Misc Admn (Liens/Demands, etc) & Coverage for Classes 372
✓	TAX COLLECTOR OFFICE	45,194	44,252	47,248	29,988	47,560	48,235	987	2.1%	
004-01	Town Clerk Salary	46,335	46,335	47,262	30,902	47,262	48,207	945	2.0%	2% increase
004-02	Town Clerk Supplies	1,000	884	900	210	900	900	-	0.0%	No change
004-04	Town Clerk Audit	600	600	600	600	600	600	-	0.0%	No change
004-07	Town Clerk Dues, Meetings	500	580	800	290	800	800	-	0.0%	No change
004-09	Town Clerk Indexing/Recording	16,728	16,440	16,728	10,960	16,728	17,868	1,140	6.8%	Cott Systems Indexing Contract Renewal with Increase
004-62	Town Clerk Clerical	32,911	32,329	33,580	21,580	33,580	34,582	1,002	3.0%	25.02 hrs/wk includes Sat's (1.5/mo) \$26.58/hr-Per Union Contract
✓	TOWN CLERK OFFICE	98,074	97,168	99,870	64,542	99,870	102,957	3,087	3.09%	
005-01	Assessors Salary	31,220	31,329	31,844	21,229	31,844	32,481	637	2.0%	2% increase
005-02	Assessors Supplies	150	363	300	300	300	300	-	0.0%	No Change
005-10	Assessors Tax Maps	1,500	1,650	750	130	750	300	(450)	-60.0%	Map and Lot line changes up to date. Funding for misc items
005-11	Reval Sinking Fund	11,065	11,065	23,256	11,065	23,256	23,256	-	0.0%	2018 Reval Project to cost @ \$116,280 (up from \$20 to \$45 per parcel X 2584 parcels) Finance over 5 fiscal years at 23.2
005-12	Assessors Publications, Educ	300	330	400	320	400	400	-	0.0%	MV Pricing Guides and Assessors Legals
005-13	Assessors Contin Educ	500	440	500	70	500	500	-	0.0%	No change (Mandated Classes for Recerfication)
005-14	Assessors Mileage	1,320	1,320	1,320	880	1,320	1,320	-	0.0%	No change (Field Work)
005-62	Assessor Asst	32,490	33,583	33,407	22,076	33,407	34,408	1,001	3.0%	24.7 hrs/wk includes Sat's (1/mo) \$26.79-Per Union Contract
005-63	Assessor Clerical	3,191	573	1,200	-	-	600	(600)	-50.0%	Field work and night-time meetings not covered by funding on line 005-62
✓	ASSESSORS OFFICE	81,736	80,653	92,977	56,070	91,777	93,565	588	0.6%	
006-06	BOAA Legals	125	38	100	14	100	100	-	0.0%	MV/RE Appeal Legal Notices 2X/Year in Local Publication
006-32	BOAA Part Time	600	240	405	60	405	405	-	0.0%	No Change-Stipend for 3 Member Board that meets 4X/year
✓	BRD OF ASSESSMENT APPEALS	725	278	505	74	505	505	-	0.0%	

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007-01	Bldg Inspector Salary	52,500	55,865	52,500	24,749	52,500	52,500	-	0.0%	No change
007-02	Bldg Dept Supplies	450	450	450	131	450	450	-	0.0%	No change
007-05	Building Fees to State	2,700	1,903	2,700	786	2,700	2,700	-	0.0%	No change
007-12	Bldg Dept Publications, Educ	300	300	300	125	300	300	-	0.0%	No change
007-62	Bldg Dept Admin Asst	29,995	31,207	33,407	20,561	33,407	34,409	1,002	3.0%	24.7 hrs/wk includes Sat's (1 hr every wk) \$26.79/hr-Per Union Contract
✓	BUILDING DEPARTMENT	85,945	89,725	89,357	46,352	89,357	90,359	1,002	1.1%	
008-01	LUEO Salary	49,519	48,287	50,509	30,106	50,509	51,519	1,010	2.0%	2% increase
008-02	P&Z Supplies	400	266	400	99	149	600	200	50.0%	Add'l funding for one professional binders for \$200 plus misc supplies
008-03	LUEO Supplies & Equipment	400	284	425	90	135	425	-	0.0%	No change
008-04	P&Z Publications	450	88	450	145	218	345	(105)	-23.3%	Reduce per historic data
008-05	P&Z Fees to State	4,000	3,456	4,000	1,450	2,175	3,500	(500)	-12.5%	Decrease per historic data
008-06	P&Z Legals	700	681	1,000	420	630	1,000	-	0.0%	No change per historic data
008-12	P&Z Education	400	129	800	-	800	800	-	0.0%	No change
008-13	LUEO Continuing Education	250	-	250	-	250	250	-	0.0%	No change per historic data
008-14	LUEO Mileage	2,400	2,571	2,400	1,223	2,400	2,400	-	0.0%	No change
008-62	P&Z Admin Asst	31,959	30,591	32,606	20,689	32,606	33,578	972	3.0%	24 hrs/wk plus 10.07 hrs/mo for mtgs \$24.53/hr-Per Union Contract
✓	PLANNING & ZONING DEPT	90,478	86,353	92,840	54,222	89,871	94,417	1,577	1.7%	
009-01	ZBA Admin Asst Salary	-	-	-	-	-	-	-	-	Inactive Account
009-02	ZBA Supplies	150	88	150	-	-	150	-	0.0%	No change
009-05	ZBA Fees to State	720	314	720	232	720	720	-	0.0%	No change
009-06	ZBA Legals	600	986	600	333	600	600	-	0.0%	No change
009-13	ZBA Continuing Education	500	-	500	-	-	500	-	0.0%	No change
✓	ZONING BOARD OF APPEALS	1,970	1,388	1,970	565	1,320	1,970	-	0.0%	
010-02	I/W Supplies	540	463	540	112	540	540	-	0.0%	No change
010-05	I/W Fees to State	1,500	1,508	1,500	986	1,500	1,500	-	0.0%	No change
010-06	I/W Legals	600	234	600	153	600	600	-	0.0%	No change
010-13	I/W Schools	400	285	400	55	400	400	-	0.0%	No change
010-62	I/W Admin Asst	9,245	9,245	9,430	6,286	9,430	9,619	189	2.0%	2% Increase - 34 Hours/mo
✓	INLAND WETLANDS DEPT	12,285	11,735	12,470	7,592	12,470	12,659	189	1.5%	
011-06	General Counsel & Court	15,000	39,194	25,000	6,384	20,000	20,000	(5,000)	-20.0%	Decrease per Historic Data
011-28	Land Use Counsel & Court	15,000	10,733	12,000	3,459	12,000	11,000	(1,000)	-8.3%	Decrease per Historic Data
011-29	Counsel & Court-Ongoing Litigation	2,500	15,960	0	368	368	5,000	5,000	100.0%	To fund open case
✓	COUNSEL & COURT COSTS	32,500	65,887	37,000	10,211	32,368	36,000	(1,000)	-2.7%	
012-01	Registrars Salaries	8,000	7,211	8,160	4,700	8,160	8,323	163	2.0%	2% increase
012-02	Registrars Supplies	900	951	1,500	835	1,253	1,435	(65)	-4.3%	Incr due to State no longer paying mach maint-\$200 ea X 3 machines
012-06	Registrars Legals	450	-	50	-	-	110	60	120.0%	Decrease due to gratis notice publication (CN)
012-07	Registrars SOS Meetings	600	105	250	210	315	660	410	164.0%	Line used for ROVAC Member Fees. Mileage & misc on Education Line
012-13	Registrars Education	400	420	650	110	165	560	(90)	-13.8%	Training Sessions and Mandatory Meetings
012-16	Registrars Voting Machine	9,456	5,370	9,206	4,393	6,590	5,560	(3,646)	-39.6%	
012-32	Registrars Workers Salaries	5,800	7,100	6,550	4,806	7,209	7,710	1,160	17.7%	Anticipate 3 to 5 referendums during '15/'16 fiscal year.
✓	REGISTRARS DEPT	25,606	21,157	26,366	15,054	23,691	24,358	(2,008)	-7.62%	
013-28	HVCEO/WCCOG	3,439	3,439	3,439	3,439	3,439	3,439	-	0.0%	
013-29	COST	725	725	725	725	725	725	-	0.0%	No change
013-30	CCM	-	-	-	-	-	-	-	0.0%	Not Funded '12/'13, '13/'14, '14/'15, '15/'16
✓	MEMBERSHIPS	4,164	4,164	4,164	4,164	4,164	4,164	-	0.0%	
014-01	HVA/Watershed	-	-	-	-	-	250	250	41.7%	15/'16 Request per Letter on File
014-02	Northwest Conservation District	1,200	1,200	1,200	1,200	1,200	1,200	-	0.0%	15/'16 Request per Letter on File

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014-11	POCD (Master Plan)	-	-	-	-	-	-	-	0.0%	Inactive Account
014-27	GRANT WRITER	-	-	-	-	-	-	-	0.0%	Inactive Account
014-28	Engineering Consultants	-	-	-	-	-	2,500	2,500	100.0%	Fund for Town Projects
014-28 ✓	CONSULTANTS	1,200	1,200	1,200	1,200	1,200	3,950	2,750	417.0%	
015-02	General Government Supplies	1,000	657	1,000	625	1,000	1,000	-	0.0%	No change
015-03	General Government Postage	6,178	6,070	8,678	4,084	8,678	8,678	-	0.0%	No change
015-06	General Gov't Legals	1,560	1,731	1,560	1,756	2,634	2,800	1,240	79.5%	Increase per Historic Data for Referendum/Town Meeting Notices/Election, etc.
✓	GENERAL GOVERNMENT	8,738	8,458	11,238	6,465	12,312	12,478	1,240	11.0%	
017-01	IT Administrator	2,579	2,381	2,631	1,619	2,631	2,684	53	2.0%	2% Increase - 2 hrs/wk
017-21	M. Town Hall Technology	47,800	41,664	47,701	33,400	50,100	5,300	(42,401)	-77.8%	Reclass Tech Contracts to line 017-22-capture hardware/software/supply purchases here.
017-22	M. Town Hall Equip Contracts	10,750	12,830	10,750	11,919	17,879	58,093	47,343	440.5%	Reclass items from 017-21-includes recurring expenses/website maint/software support/license fees/leases/con
017-45	M. Town Hall Miscellaneous	250	120	250	74	250	250	-	0.0%	No change
✓	TOWN HALL OPERATIONS	61,379	56,995	61,332	47,012	70,860	66,327	4,995	8.1%	
020-01	Facilities Manager	18,750	10,096	25,000	16,346	25,000	-	(25,000)	-100.0%	eliminate funding
020-02	Supplies	5,150	5,609	5,150	4,205	5,150	5,150	-	0.0%	No change
020-17	Utilities/Internet/Alarms	22,500	22,395	25,000	15,290	26,522	29,000	4,000	16.0%	CL&P \$14,740 (plus Players \$2169) add 10%-\$1,691, Charter \$7,303, United Alm \$2,309, Ancillary 788
020-18	Heating Oil	16,077	18,982	16,880	12,322	16,880	12,028	(4,852)	-28.7%	Decrease per Contractual Pricing
020-19	Phone	10,700	9,179	9,900	5,913	8,870	8,800	(1,100)	-11.1%	\$8178 plus 50/mo X 12 for P&Z \$600, plus ancillary \$22
020-20	Maintenance	27,104	39,407	20,854	21,572	25,000	25,854	5,000	24.0%	Increase per historic data
✓	BUILDINGS	100,281	105,668	102,784	75,648	107,422	80,832	(21,952)	-21.4%	
022-02	Public Safety Supplies	600	1,110	600	2,564	569	1,000	400	66.7%	RST Supplies-Add \$400 for Radar Calibration (2 Laser guns, 1 radar) not previously factored-2014/15 Exp of \$1995 Reimbursed by Speer
022-07	Paramedic Intercept Program	24,383	24,383	24,682	24,383	24,383	23,456	(1,226)	-5.0%	Split w/6 Surrounding Towns. Slight decrease based on Sherman's Actual Usage vs.prior years calc based on population
022-22	911 Service Contract (LCD)	35,253	35,239	35,714	35,714	35,714	37,765	2,051	5.7%	Per member agreement-based on population of 3,670 (2013) and sq. mi. of 23.4
022-28	Police Protection	126,343	127,433	136,635	23,442	136,635	206,755	70,120	51.3%	Fringe Rate @ 88.47% plus 3% pay incr-Total of \$206,755-State pay 30%(pending at state level) of \$62,027 & town pays 70% at \$144,729 includes10% f
022-36	J.A.G	-	-	-	-	-	-	-	0.0%	
022-43	Emergency Management	2,000	2,960	2,000	1,254	1,881	2,250	250	12.5%	Increase for misc. necessities and training
022-45	Disaster Relief	-	-	-	-	-	-	-	0.0%	No change
022-78	Fire Marshal Stipend	9,692	9,692	9,886	6,463	9,886	10,084	198	2.0%	2% Increase
✓	PUBLIC SAFETY	198,271	200,817	209,517	93,820	209,068	281,310	71,793	34.3%	
023-17	ESF Utilities	32,000	52,395	50,986	29,103	43,655	45,100	(5,886)	-11.5%	Decrease based on actual history and decreased heating oil pricing
023-20	ESF Facility Maintenance	8,000	21,664	8,428	7,357	14,064	17,370	8,942	106.1%	Increase based on actual history and ongoing maintenance schedules \$15,000. Add \$2370/yr for PerfectTemo Contract
023-28	NEW ESF Contracted Services	-	-	-	-	-	3,600	3,600	100.0%	Contractual Services as needed
✓	ESF Operating	40,000	74,059	59,414	36,460	57,719	66,070	6,656	11.2%	
023-28	SVFD Oper Exp-Town Grant	92,100	92,100	95,740	71,805	95,740	99,240	3,500	3.7%	Incr for Dues/Contracts and Equipment
023-52	SVFD VFIS Insurance	20,000	18,865	21,000	14,699	18,920	21,000	-	0.0%	15/16 Year 3 of 3 in rate lock
✓	SVFD Operating	112,100	110,965	116,740	86,504	114,660	120,240	3,500	3.0%	
024-28 ✓	CANDLEWOOD LAKE AUTHORITY	60,514	60,514	63,800	61,646	61,646	80,000	16,200	25.4%	Fund as discussed-BOS 04/08/15
025-02	HAF Commission Clerk & Misc	-	-	-	-	-	-	-	0.0%	TBD
025-06	HAF Counsel & Court	-	-	-	-	-	-	-	0.0%	TBD
025-20	HAF Maintenance	-	-	-	-	-	-	-	0.0%	TBD
025-01 ✓	Happy Acres Farm	-	-	-	-	-	-	-	0.0%	
026-28 ✓	ANIMAL CONTROL	16,070	16,070	16,070	16,070	16,070	16,067	(3)	0.0%	Includes Residual Offset from 14/15 per Bwtr Town Clerks Office-Official Paperwork not yet ready
027-28 ✓	COLLECTIONS/RECYCLING	24,010	22,159	23,510	20,488	23,510	23,863	353	1.5%	Increase due to refuse removal contract increase

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028-01	Public Works Salaries	280,030	279,958	285,631	180,540	285,631	291,900	6,269	2.2%	Per Union Contract. See Schedule B
028-02	Public Works Supplies	29,000	31,146	31,500	17,230	31,500	31,500	-	0.0%	No change
028-13	Public Works Continuing Ed	150	-	150	-	-	150	-	0.0%	No change
028-20	Road Maintenance	225,596	279,244	255,596	272,153	255,596	295,596	40,000	15.6%	Paving Smoke Ridge/Wimisink or priority, and resulting winter repairs
028-24	Public Works Physicals/Song	450	359	400	455	650	650	250	62.5%	Add \$250 Admin fees for PW Screenings
028-25	Public Works Radio Replace	1,250	155	1,250	906	1,250	1,250	-	0.0%	No change
028-26	Public Works Vehicle Repair	30,000	40,199	35,000	25,566	35,000	35,000	-	0.0%	No change
028-27	Public Works Equipment	3,000	5,684	3,000	-	3,000	3,000	-	0.0%	Blowers/Weedwackers/Chainsaw/Misc Smalls/Shop Tooling, etc..
028-28	Public Works Contracted	50,000	29,518	60,000	7,430	60,000	60,000	-	0.0%	Road Sweeping (Sand)/Stump Grinding/VacAll Catch Basin Cleaning/Tub Grinding/Rock Crushing, etc...
028-29	Town Gas & Oil	63,860	77,173	67,053	28,134	67,053	48,721	(18,332)	-27.3%	Decrease Increase per Pricing and Usage plus 5%-Includes BOE Busses/SVFD Trucks/Sr CntrVan
028-31	Public Works Overtime	22,700	23,612	23,154	20,281	23,154	23,663	509	2.2%	Per Union Contract. See Schedule B
028-32	Public Works Part-Time Help	14,900	27,270	20,800	4,985	20,800	20,800	-	0.0%	Part Time Help for Storm Maintenance, Vacation Coverage, and related. 1 Person up to \$20/hr as needed Up to 26 Weeks
028-33	Streetlights	3,220	3,161	3,220	1,990	3,431	3,550	330	10.2%	Projected usage and rate increase
028-34	Town Aid to Roads Supplies	-	-	-	-	-	-	-	0.0%	
028-55	NEW Wash Station Pumping & Maint & Utils	-	-	-	-	-	-	-	0.0%	TBD
028-59	Winter Maintenance	57,500	71,975	62,500	57,410	72,500	72,500	10,000	16.0%	Increase includes restocking sand
✓	PUBLIC WORKS	781,656	869,454	849,254	617,080	859,565	888,280	39,026	4.6%	
029-01	Health Director Salary	29,162	28,775	29,745	18,875	28,313	30,340	595	2.0%	2% Increase - +/- 10 Hrs/wk
029-02	Health Dept Supplies	500	500	500	96	500	500	-	0.0%	No change
029-13	Health Dept Continuing Ed	100	73	100	-	-	100	-	0.0%	No change
029-14	Health Dept Mileage	1,200	668	1,200	422	1,200	1,200	-	0.0%	No change
029-30	Water Tests	1,000	503	1,000	310	465	1,000	-	0.0%	No change
029-31	NEW Septic Walkover Expense	-	-	-	-	-	-	-	100.0%	TBD
029-62	Health Dept Admin Asst	12,148	12,468	13,525	8,349	13,525	13,931	406	3.0%	10 hrs/wk includes Sat's (2 hrs every wk) \$26.79/hr-Per Union Contract
029-63	Sanitarian Salaries	8,595	4,136	8,767	2,301	3,452	8,942	175	2.0%	2% Increase - +/-4.75 Hrs/wk
✓	HEALTH DEPARTMENT	52,705	47,123	54,837	30,353	47,454	56,013	1,176	2.1%	
030-01	Director, Social Services	35,750	35,510	36,465	23,843	36,465	37,194	729	2.0%	2% Increase - \$28.61/hr X 25 Hrs/ Wk X 52 Wks=37,193
030-02	Social Services Clerk	6,689	6,405	7,800	3,858	7,800	8,155	355	4.6%	2 % pay and Increase hours from 10 Hrs/wk from 10.25 per week. \$15.30/hr X 10.25 X 52 wks = \$8,155
030-03	NEW Social Services Supplies	-	-	-	-	-	300	300	100.0%	Transfer \$300 from COA Supply Line 039-28 to fund this new line
030-13	Cont Ed	400	408	500	235	500	500	-	0.0%	No change
030-14	Soc Svcs Mileage	-	-	400	383	575	600	200	50.0%	Increase due to personal car use for meetings and home visits
030-38	Vital Statistics	100	-	100	30	45	100	-	0.0%	No change
030-39	Women's Center	500	500	500	500	500	500	-	0.0%	15/16 They Request \$2000-
030-40	Visiting Nurse	7,000	9,190	10,000	5,623	10,000	10,000	-	0.0%	VNA Requested +/- 13K, Dir of Soc Svc Suggests reduction to 10K per prior usage and stats.
030-41	Mental Health	-	-	401	401	401	404	3	0.7%	15/16 Request per Letter on File
030-42	Child Advocacy-WeCahr	-	-	500	500	500	500	-	0.0%	15/16 Request - No Change per Letter on File
030-43	Elderly Nutrition	327	-	-	-	-	-	-	0.0%	
030-44	Veterans Center	100	-	100	60	60	200	100	100.0%	15/16-Fund \$100 for Death Certs/Assistance and \$100 for Flags
✓	HEALTH AND WELFARE	50,866	52,013	56,766	35,433	56,846	58,453	1,687	3.0%	
031-46	Debt Principal	1,030,000	1,030,000	1,050,000	825,000	1,050,000	1,045,000	(5,000)	-0.5%	Includes payment to Happy Acres Farm \$225,000.00. Balance per Webster Schedule
031-47	Debt Interest	305,445	305,445	281,095	281,095	281,095	254,720	(26,375)	-9.4%	Per Webster Schedule
031-28	Disclosure	500	500	500	-	500	500	-	0.0%	Per Webster Schedule
031-29	Issuance Costs	-	-	-	-	-	-	-	0.0%	
031-30	Debt Reserve	-	-	-	-	-	-	-	0.0%	
✓	DEBT SERVICE	1,335,945	1,335,945	1,331,595	1,106,095	1,331,595	1,300,220	(31,375)	-2.4%	
032-48	Worker Comp/Unemployment	65,750	59,001	65,750	48,201	65,750	67,250	1,500	2.3%	See Schedule 2
032-49	Social Security	82,400	80,461	85,250	53,974	80,961	85,250	-	0.0%	See Schedule 2
032-50	Defined Contribution Plan	24,000	21,572	24,000	14,064	21,096	23,725	(275)	-1.1%	See Schedule 2
032-47	Defined Benefit Plan	66,546	60,530	70,000	69,400	70,000	70,000	-	0.0%	\$67,400 Actual Funding plus \$2600 Admin Fees
032-51	Life & Medical	316,340	282,720	299,289	186,955	280,433	297,408	(1,881)	-0.6%	See Life and Medical Schedule
032-52	Liability (LAP)	94,537	73,580	94,537	50,013	94,537	94,537	-	0.0%	Year 3 of 3 in Rate Lock
032-53	✓ Other Compensated Absence	6,486	6,367	6,486	3,498	6,486	6,681	195	3.0%	See Schedule 2 (6 Holidays)

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Account	Description	2013/2014		2014/2015			2015/2016			Rationale
		Approved 13-14	Actual 13-14	Approved 2014-2015	8 Mos Expended	Projected 14-15	Current BoF Proposed	Prior Year Comparison INC/(DEC) \$	INC/Dec %	
	INSURANCE/EMPLOYEE EXP	656,059	584,231	645,312	426,105	619,263	644,851	(461)	-0.1%	
033-28	Reserve for Capital Exp	350,000	350,000	350,000	350,000	350,000	398,300	48,300	13.8%	See Capitol Requests-
033-29	Surplus Transfer	-	-	-	-	-	-	-	0.0%	
033-36	LOCIP	-	-	-	-	-	-	-	0.0%	
	RESERVE FOR CAPITAL EXP	350,000	350,000	350,000	350,000	350,000	398,300	48,300	13.8%	
034-02	Land Acquisition Operating	620	95	620	-	-	620	-	0.0%	No Change
034-28	Land Acquisition Fund	-	-	0	-	-	-	(0)	100.0%	No Change
	LAND ACQUISITION FUND	620	95	620	-	-	620	(0)	0.0%	
035-28	LIBRARY Oper Exp-Town Grant	110,000	110,000	125,000	93,750	125,000	145,000	20,000	16.0%	Fund as discussed-BOS 04/08/15
036-01	Park & Rec Director Salary	14,183	13,983	14,183	13,583	14,183	15,713	1,530	10.8%	Merge Assistant Director Line with Director Line
036-02	Park & Rec Supplies & Maintenance	14,400	15,199	14,400	10,338	15,507	14,400	-	0.0%	No Change
036-03	P&R Asst Director	1,530	1,360	1,530	550	825	-	(1,530)	-100.0%	Transfer funding to Directors line #036-01
036-04	P&R Expense for Other Programs	1,500	3,336	1,500	3,000	3,000	1,500	-	0.0%	Exp for Other Programs Offset by Revenue of Same(i.e., Fees for Wrestling Program paid out to Instructor)\$150
036-13	Park & Rec Red Cross/School	250	-	250	-	-	250	-	0.0%	No Change
036-17	Park & Rec Utilities	2,400	2,753	2,600	529	793	1,400	(1,200)	-46.2%	Reduce due to BOE not charging back summer utilities
036-18	SPARK Supplies	-	-	600	372	620	-	(600)	-100.0%	Discontinue Funding
036-19	Park & Rec Phone	2,050	1,654	1,900	782	1,173	1,700	(200)	-10.5%	Reduce per Historic Data
036-23	Park & Rec Capital Improv	4,250	2,825	4,250	1,250	4,250	3,300	(950)	-22.4%	Gutters, Door Locks, Copy Machine
036-32	Park & Rec Part-Time Help	60,845	55,361	60,845	56,896	60,845	60,845	-	0.0%	No change
036-37	Pavillion Operating Expense	1,700	943	1,500	765	1,148	1,500	-	0.0%	Should have revenue offset due to rentals & Other Usage
036-38	Pavillion Maint/Winterization	600	350	300	250	250	300	-	0.0%	Pavillion Winterization/Maint
036-45	Park & Rec Beach Sand	1,000	865	1,000	-	1,000	1,000	-	0.0%	No change
036-55	Park & Rec Pumping/Garbage	4,200	3,496	4,000	2,757	4,136	4,000	-	0.0%	No change
036-64	Park & Rec Concert Series	1,500	1,500	1,500	1,400	1,500	1,500	-	0.0%	No change
036-65	SPARK	24,600	22,927	24,600	13,213	22,022	-	(24,600)	-100.0%	Discontinue Funding
	PARK & RECREATION	135,008	126,552	134,958	105,684	131,250	107,408	(27,550)	-20.4%	
037-28	Parade Committee	1,500	1,656	1,500	-	1,500	1,500	-	0.0%	No Change per Historic Data
037-29	Volunteer Recognition	-	-	-	-	-	500	500	0.0%	Boards & Commissions Service Acknowledgements
	CELEBRATIONS	1,500	1,656	1,500	-	1,500	2,000	500	33.3%	No Change
038-28	PROBATE SERVICES	2,410	2,332	2,485	2,185	2,485	2,551	66	2.7%	\$2251 to Housatonic Probate, \$300 for Adkins Film Storage
039-01	Director, Senior Center	-	-	-	-	-	-	-	0.0%	Inactive Account
039-02	Senior Center Supplies	3,000	3,079	3,000	1,711	2,567	3,000	-	0.0%	No Change
039-04	Senior Center Newsletter	1,400	1,205	1,400	300	1,400	1,400	-	0.0%	No Change
039-13	Senior Center Contin Ed	500	250	500	(50)	500	500	-	0.0%	No Change
039-14	Senior Center Mileage	350	284	350	169	254	350	-	0.0%	No Change
039-19	Senior Van Phone	-	-	-	-	-	-	-	0.0%	Inactive Account
039-26	Senior Center Trip Expenses	4,750	3,133	4,750	2,085	3,128	4,750	-	0.0%	Includes \$750 for FISH
039-28	COA Clerk/Supplies	1,550	845	1,550	-	-	1,250	(300)	-19.4%	1 Mtg mo- 2 hrs X 2.5 X \$13 X 12=\$780 for Clerk and \$220 for supplies-move 300 to new Soc Services Supply
039-32	Sr Ctr Activities Coordinator	27,766	38,322	38,189	25,943	38,189	39,328	1,139	3.0%	30 Hrs/wk \$25.21/hr-Per Union Contract
039-45	Senior Center Computers	500	-	500	-	-	500	-	0.0%	No Change
039-57	Senior Van/ADA Driver	7,138	8,005	7,138	5,370	8,055	10,140	3,002	42.1%	Increase Driver from \$14.18/hr to \$15.00/hr and from 9.68 hrs per wk to 13 hrs per wk\$15X13 X 52=\$10,140
039-58	Sr Cntr Clerk	3,440	3,275	5,800	2,817	4,226	5,916	116	2.0%	2% pay increase +/-7.4hrs/wk \$15.30/hr X 52
	SENIOR CENTER	50,394	58,398	63,177	38,345	58,317	67,134	3,957	6.3%	
040-28	Historic District Projects	-	273	-	-	-	-	-	100.0%	See Capital Requests
040-02	Historic District Operating	700	-	700	257	386	700	-	0.0%	Clerks Hours 1.75 hrs X 2.5 X \$13 X 12 mos = \$684. plus supplies
	HISTORIC DISTRICT	700	273	700	257	386	700	-	0.0%	
042-02	CEMETERY FLAGS	100	39	100	-	100	100	-	0.0%	No change

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Account	Description	2013/2014		2014/2015			2015/2016			Rationale
		Approved 13-14	Actual 13-14	Approved 2014-2015	8 Mos Expended	Projected 14-15	Current BoF Proposed	Prior Year Comparison INC/(DEC) \$	INC/Dec %	
044-13	Tree Warden Stipend	650	650	650	650	650	650	-	0.0%	No change
044-28	Tree Removal	7,240	5,800	7,240	2,250	7,240	7,240	-	0.0%	No change
	✓ TREE WARDEN/REMOVALS	7,890	6,450	7,890	2,900	7,890	7,890	-	0.0%	
045-45	✓ MISCELLANEOUS EXPENSES	4,000	4,040	4,000	2,384	4,000	4,000	-	0.0%	No change per Historic Data
046-28	CONSERVATION COMM	1,250	956	1,250	1,277	-	1,900	650	52.0%	Increase due to Clerk requirements/Education/Prgm Exp/Publications/Subscriptions
047-28	✓ HOUSING COMMISSION	2,500	1,329	2,500	154	-	500	(2,000)	-80.0%	Includes Clerk -1Hrs/mo X 2.5 X \$13 X 12 mos=\$390.00 plus misc presentations and expense
	✓ EXPENDITURES	4,792,478	4,864,713	4,956,957	3,642,203	4,905,295	5,104,012	147,055	2.967%	
	✓ BOARD OF EDUCATION	8,852,260	8,757,269	9,117,076	5,497,266	9,117,076	9,298,106	181,030	1.986%	
	✓ COMBINED	13,644,738	13,621,982	14,074,033	9,139,469	14,022,371	14,402,118	328,085	2.331%	