

FY-2016 Comparative Budget Report



Selectboard Approval: January 20, 2015

This year's budget report is somewhat different than previous years in several ways. To aid readers in navigating the changes in format, an expanded detail to aid in transparency is presented. Budget comparisons from FY-2014, & FY-2015 are illustrated to compare with the FY-2016 budget request. In each of these years you will see the budget, then columns with the actual expenditure, the difference in budget from the previous year in dollars, and the difference from the previous years as a percentage. A notes column is utilized to clarify budget rows or budget items.

Account	Budget	Actual	Difference	%	Budget	Actual	Difference	%	Budget	Difference	%	Notes
	FY - 2014	FY-2014 Pd:12			FY - 2015	12/31/14			FY - 2016			

At this time FY-2015 actual expenditures include those through December 31, 2014. This column is often used as an aid to determine future needs, however, this thought process if used exclusively is upside-down. The identification on what level of service is the paramount mode in creating a budget plan. The next steps include high quality, cost efficient means to deliver the service or program.

CATEGORIES

In determining a three year comparison, all departments are configured into six categories based upon function. These categories are: Public Safety, Public Works, General Government, Cemeteries, Recreation, and Library as indicated below.

<p>Public Safety</p> <ul style="list-style-type: none"> • Police Department • Emergency Medical Services • Fire Department • Emergency Management • Health Regulation & Inspecting • Animal Control • Constables • Preventing/Control Forest Fires 	<p>Public Works</p> <ul style="list-style-type: none"> • Summer Maintenance • Capital Projects • Traffic Control • Winter Maintenance • Sidewalks • Storm Drainage Systems • Bridges • Hwy Garage • Town Mechanic • Town Lands • Transfer Station • Memorial Day Decorations • Tree Warden 	<p>General Government</p> <ul style="list-style-type: none"> • Legislating • Ordinances & Proceedings • Managing Municipalities • Conducting Elections • Collection, Custody & Distribution of Funds • Accounting • Auditing • Tax Listing • Tax Collecting • Document Recording/Issue • Legal Services • Municipal Planning/Zoning • Gen Government Buildings • Gen. Government Equipment • Other Government
<p>Cemeteries</p> <ul style="list-style-type: none"> • Historical Cemeteries • Hillside Cemetery 	<p>Recreation</p>	<p>Library</p>

MULTI-YEAR BUDGET SUMMARY

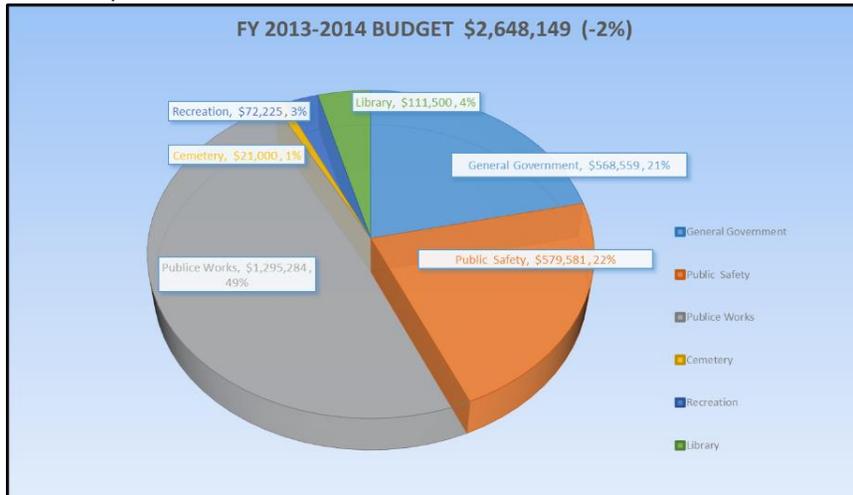
2014-2015-2016 Budget Summary

2014-2015-2016 Budget Summary											
REVENUE	Budget	Actual	Difference	%	Budget	Actual	Difference	%	Budget	Difference	%
Department	FY - 2014	FY-2014 Pd:12			FY - 2015	as of 12-31-15			FY - 2016		
TAXES PENALTY INT-CURRENT	\$ 1,705,058	\$ 1,651,264	\$ 10,743	1%	\$ 1,955,884	\$ 1,966,953	\$ 250,826	13%	\$ 2,037,799	\$ 81,915	4%
PENALTY INT ON DELQNT TAX	\$ 40,000	\$ 32,276	\$ 8,000	20%	\$ 29,000	\$ 6,575	\$ (11,000)	-38%	\$ 26,000	\$ (3,000)	-12%
LICENSES/PERMITS/FEES	\$ 21,800	\$ 22,167	\$ (200)	-1%	\$ 27,000	\$ 10,626	\$ 5,200	19%	\$ 24,500	\$ (2,500)	-10%
GRANTS	\$ 470,400	\$ 493,114	\$ (2,100)	0%	\$ 481,008	\$ 396,528	\$ 10,608	2%	\$ 451,600	\$ (29,408)	-7%
COPIER	\$ 300	\$ 386	\$ 100	33%	\$ 300	\$ 209	\$ -	0%	\$ 300	\$ -	0%
TRANSFER STATION REVENUES	\$ 262,474	\$ 239,234	\$ 7,088	3%	\$ 263,366	\$ 125,752	\$ 892	0%	\$ 293,437	\$ 30,071	10%
TOWN CLERK & MISC	\$ 62,900	\$ 50,374	\$ (1,600)	-3%	\$ 51,650	\$ 67,605	\$ (11,250)	-22%	\$ 61,800	\$ 10,150	16%
RECREATION PROGRAMS	\$ 42,875	\$ 43,652	\$ 7,045	16%	\$ 42,875	\$ 21,652	\$ -	0%	\$ 49,700	\$ 6,825	14%
INTEREST DIVIDENDS	\$ 800	\$ 576	\$ (100)	-13%	\$ 800	\$ 200	\$ -	0%	\$ 500	\$ (300)	-60%
GIFTS & DONATIONS	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%
REFUNDS & OTHER	\$ 8,000	\$ 5,828	\$ -	0%	\$ 8,000	\$ 1,368	\$ -	0%	\$ 5,500	\$ (2,500)	-31%
SURPLUS/DEFICIT APPLIED	\$ 80,959	\$ -	\$ (81,233)	-100%	\$ 22,527	\$ -	\$ (58,432)	-259%	\$ (15,818)	\$ (38,345)	0%
TOTAL REVENUE	\$ 2,695,566	\$ 2,538,780	\$ (52,257)	-2%	\$ 2,882,410	\$ 2,597,545	\$ 186,844	6%	\$ 2,935,318	\$ 52,908	1.8%
EXPENSES											
LEGISLATING	\$ 24,129	\$ 28,094	\$ 1,834	8%	\$ 26,087	\$ 11,050	\$ 1,958	8%	\$ 25,608	\$ 479	-2%
ORDINANCES & PROCEEDINGS	\$ 1,050	\$ 1,770	\$ (350)	-33%	\$ 1,050	\$ 262	\$ -	0%	\$ 1,215	\$ 165	14%
MANAGING MUNICIPALITIES	\$ 160,437	\$ 150,146	\$ 10,995	7%	\$ 157,219	\$ 100,564	\$ (3,218)	-2%	\$ 144,431	\$ (12,788)	-9%
CONDUCTING ELECTIONS	\$ 5,000	\$ 7,749	\$ (5,944)	119%	\$ 11,500	\$ 5,006	\$ 6,500	57%	\$ 7,488	\$ (4,012)	-54%
COLLECT CUST. DISB FUNDS	\$ 43,594	\$ 42,615	\$ (100)	0%	\$ 39,018	\$ 21,582	\$ (4,576)	-12%	\$ 46,574	\$ 7,556	16%
ACCOUNTING	\$ 72,963	\$ 70,116	\$ (1,397)	-2%	\$ 73,462	\$ 35,031	\$ 499	1%	\$ 80,158	\$ 6,696	8%
AUDITING	\$ 10,390	\$ 11,034	\$ (1,110)	-11%	\$ 11,000	\$ 11,013	\$ 610	6%	\$ 18,000	\$ 7,000	39%
TAX LISTING	\$ 21,766	\$ 12,749	\$ -	0%	\$ 20,032	\$ 8,260	\$ (1,734)	-9%	\$ 18,800	\$ (1,232)	-7%
TAX COLLECTING	\$ 36,495	\$ 37,103	\$ (250)	-1%	\$ 37,934	\$ 17,101	\$ 1,439	4%	\$ 39,998	\$ 2,064	5%
DOCUMENT RECORDING/ISSUE	\$ 59,742	\$ 93,645	\$ (1,902)	-3%	\$ 65,000	\$ 25,764	\$ 5,258	8%	\$ 67,460	\$ 2,460	4%
LEGAL SERVICES	\$ 8,000	\$ 24,712	\$ -	0%	\$ 10,000	\$ 6,216	\$ 2,000	20%	\$ 20,000	\$ 10,000	50%
MUNICIPAL PLANNING/Zoning	\$ 36,318	\$ 25,677	\$ 2,450	7%	\$ 34,977	\$ 12,585	\$ (1,341)	-4%	\$ 38,258	\$ 3,281	9%
GEN GOVERNMENT BUILDINGS	\$ 41,075	\$ 66,456	\$ (9,028)	-22%	\$ 63,615	\$ 29,682	\$ 22,540	35%	\$ 69,575	\$ 5,960	9%
GEN. GOVERNMENT EQUIPMENT	\$ 16,000	\$ 18,565	\$ 3,425	21%	\$ 16,000	\$ 9,694	\$ -	0%	\$ 16,200	\$ 200	1%
POLICE DEPARTMENT	\$ 377,741	\$ 402,316	\$ 53,028	14%	\$ 418,037	\$ 198,461	\$ 40,296	10%	\$ 448,722	\$ 30,685	7%
EMERGENCY MEDICAL SVCS.	\$ 35,218	\$ 32,386	\$ 2,500	7%	\$ 36,350	\$ 17,072	\$ 1,132	3%	\$ 36,218	\$ (132)	0%
FIRE DEPARTMENT	\$ 138,192	\$ 128,682	\$ 25,000	18%	\$ 155,160	\$ 69,415	\$ 16,968	11%	\$ 241,618	\$ 86,458	100%
EMERGENCY MANAGEMENT	\$ 750	\$ -	\$ -	0%	\$ 750	\$ -	\$ -	0%	\$ 850	\$ 100	12%
PUBLIC WORKS	\$ 357,237	\$ 183,754	\$ 12,830	4%	\$ 294,614	\$ 72,291	\$ (62,623)	-21%	\$ 341,164	\$ 46,550	14%
SUMMER MAINTENANCE	\$ 58,500	\$ 85,867	\$ (62,700)	-107%	\$ 131,500	\$ 120,356	\$ 73,000	56%	\$ 51,750	\$ (79,750)	-154%
CAPITAL PROJECTS	\$ 247,000	\$ 380,066	\$ 27,000	11%	\$ 287,000	\$ 252,119	\$ 40,000	14%	\$ 243,250	\$ (43,750)	-18%
TRAFFIC CONTROL	\$ 6,000	\$ 2,758	\$ 2,000	33%	\$ 7,000	\$ 1,398	\$ 1,000	14%	\$ 7,000	\$ -	0%
WINTER MAINTENANCE	\$ 110,750	\$ 141,278	\$ (17,500)	-16%	\$ 109,250	\$ 130,938	\$ (1,500)	-1%	\$ 123,250	\$ 14,000	11%
SIDEWALKS	\$ -	\$ 2,974	\$ (70,000)	-100%	\$ 10,000	\$ -	\$ 10,000	100%	\$ 10,000	\$ -	0%
STORM DRAINAGE SYSTEMS	\$ 20,000	\$ 656	\$ (5,000)	-25%	\$ 10,000	\$ 546	\$ (10,000)	-100%	\$ 20,500	\$ 10,500	51%
BRIDGES	\$ 10,000	\$ 3,826	\$ -	0%	\$ 30,000	\$ -	\$ 20,000	67%	\$ 30,000	\$ -	0%
HWY GARAGE	\$ 56,100	\$ 93,407	\$ (1,220)	-2%	\$ 59,850	\$ 28,973	\$ 3,750	6%	\$ 51,625	\$ (8,225)	-16%
TOWN MECHANIC	\$ 127,336	\$ 120,247	\$ (14,515)	-11%	\$ 132,378	\$ 54,723	\$ 5,042	4%	\$ 137,772	\$ 5,394	4%
TOWN LANDS	\$ 3,500	\$ 2,480	\$ 500	14%	\$ 3,500	\$ 2,930	\$ -	0%	\$ 3,500	\$ -	0%
HISTORICAL CEMETERIES	\$ 2,000	\$ 400	\$ -	0%	\$ 2,000	\$ -	\$ -	0%	\$ 2,000	\$ -	0%
HILLSIDE CEMETERY	\$ 19,000	\$ 19,000	\$ 1,000	5%	\$ 20,000	\$ 20,000	\$ 1,000	5%	\$ 25,000	\$ -	20%
HEALTH REG & INSPECTING	\$ 1,728	\$ 1,728	\$ -	0%	\$ 1,728	\$ 276	\$ -	0%	\$ 1,706	\$ (22)	-1%
ANIMAL CONTROL	\$ 2,000	\$ 768	\$ (1,000)	-50%	\$ 1,000	\$ 183	\$ (1,000)	-100%	\$ 1,059	\$ 59	6%
CONSTABLES	\$ 23,202	\$ 23,200	\$ -	0%	\$ 29,446	\$ 15,393	\$ 6,244	21%	\$ 29,446	\$ (0)	0%
TRANSFER STATION	\$ 291,661	\$ 263,350	\$ (10,072)	-3%	\$ 296,911	\$ 133,808	\$ 5,250	2%	\$ 293,437	\$ (3,474)	-1%
RECREATION	\$ 72,225	\$ 65,578	\$ (623)	-1%	\$ 79,084	\$ 41,533	\$ 6,859	9%	\$ 89,126	\$ 10,042	11%
MEMORIAL DAY DECORATIONS	\$ 1,200	\$ 88	\$ 200	17%	\$ 1,200	\$ -	\$ -	0%	\$ 1,200	\$ -	0%
LIBRARY	\$ 111,500	\$ 111,500	\$ 5,000	4%	\$ 111,500	\$ 34,717	\$ -	0%	\$ 111,500	\$ -	0%
PREV/CONTROL FOREST FIRES	\$ 750	\$ -	\$ -	0%	\$ 750	\$ -	\$ -	0%	\$ 750	\$ -	0%
TREE WARDEN	\$ 6,000	\$ 3,873	\$ 1,000	17%	\$ 5,000	\$ 30	\$ (1,000)	-20%	\$ 6,109	\$ 1,109	18%
OTHER GOVERNMENT	\$ 31,600	\$ 32,829	\$ 1,483	5%	\$ 32,000	\$ 33,407	\$ 400	0%	\$ 33,000	\$ 1,000	3%
TOTAL EXPENSES	\$ 2,648,149	\$ 2,700,313	\$ (52,466)	-2%	\$ 2,832,902	\$ 1,522,380	\$ 184,753	7%	\$ 2,935,318	\$ 102,416	3.5%

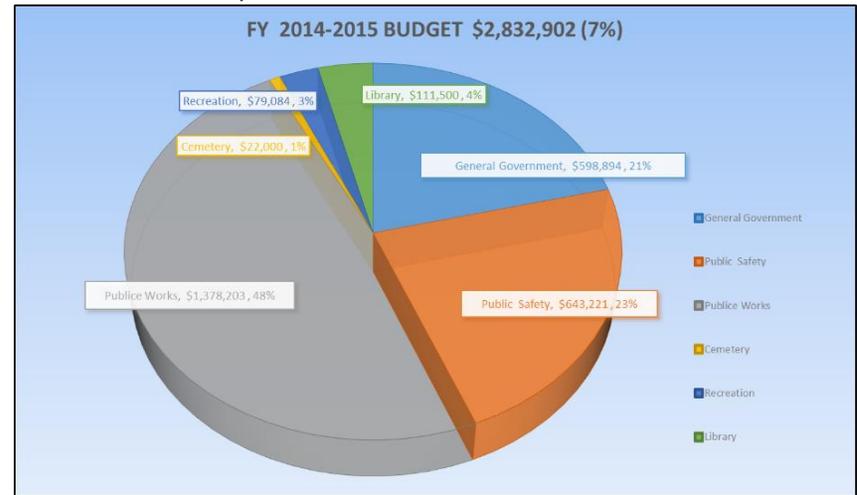
This is a balanced budget as it includes known items at this time.

The following three pie charts indicate the fiscal budget term, the budget amount in dollars, and the difference in percentage from the previous fiscal year. They highlight the six categories of municipal operations with expense in dollars and as a percent of total budget.

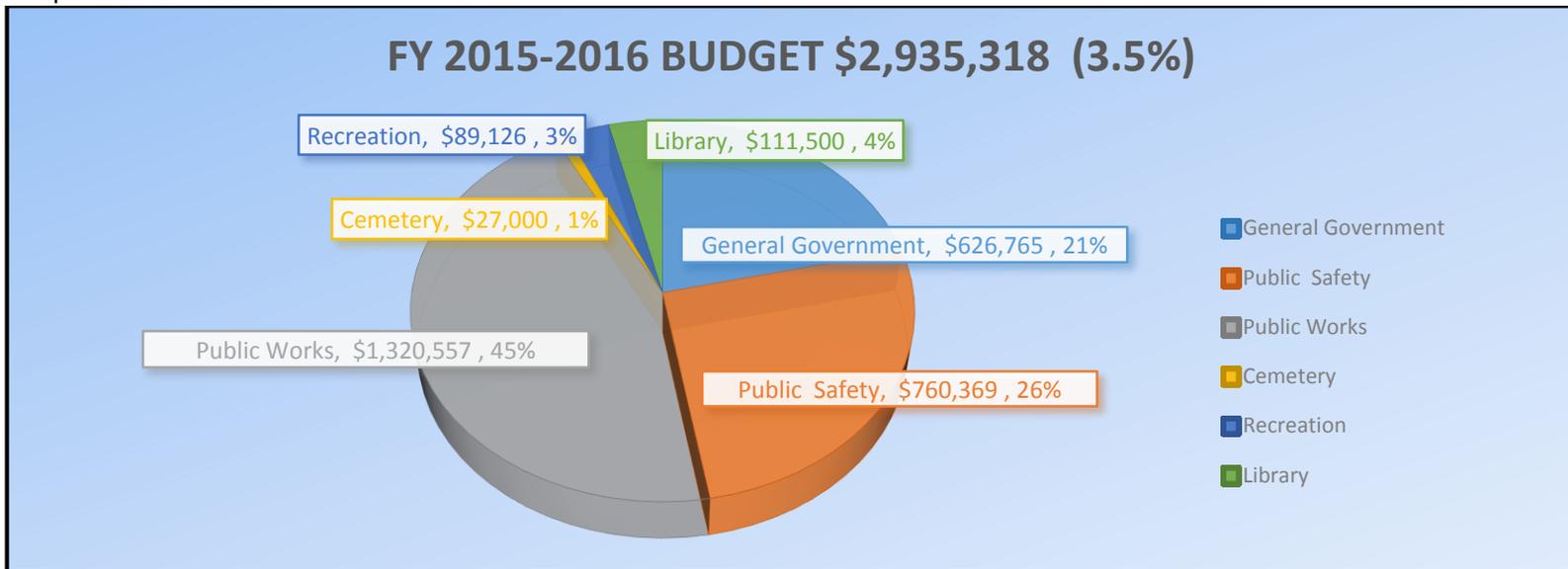
FY-2014 Expenditures include:



FY-2015 Expenditures include:



FY-2016 Expenditures include:



FY-2016 REVENUE DETAIL

FY-2016 Revenue projection includes an initial -1.1% decrease from last year's revenue. Indications that support this include:

- A \$15,818 deficit from the prior year,
- A review of the Transfer Station's fee structure to cure a \$35,070 gap in revenue,
- A policy change that reduces the interest rate on delinquent taxes
- Fluctuations in the Recreation department as they attempt to ensure programs have a net zero cost. This added revenue is \$6,500, the expense to be off set is in special events and adult recreation. If these programs were not offered, no revenue and no expense would indicate a 4% increase,
- The elimination of the \$42,000 COPS grant

Account	Budget	Actual	Difference	%	Budget	Actual	Difference	%	Budget	Difference	%	Notes	
	FY - 2014	FY-2014 Pd:12			FY - 2015	12/31/14			FY - 2016				
100-200 TAXES PENALTY INT-CURRENT													
100-2000-01.00	Property Taxes	\$1,660,058	\$1,572,512	\$10,743	1%	\$1,919,884	\$1,904,880	\$259,826	14%	\$2,000,299	\$80,415	4%	Reduced non-tax revenue = -1.1%
100-2000-03.00	Int on Current Year Tax	\$18,000	\$19,014	\$0	0%	\$9,000	\$2,839	-\$9,000	-100%	\$9,000	\$0	0%	Late fees cut in half
100-2000-04.00	Adj. Entry - Taxes	\$0	\$98	\$0	0%	\$0	\$470	\$0	0%	\$0	\$0	0%	
100-2000-05.00	SOV Prop. Tax Recon	\$0	\$30,527	\$0	0%	\$0	\$28,331	\$0	0%	\$0	\$0	0%	
100-2002-01.00	SOV-Current Use	\$27,000	\$29,113	\$0	0%	\$27,000	\$30,433	\$0	0%	\$28,500	\$1,500	5%	
Total TAXES PENALTY INT-CURRENT		\$1,705,058	\$1,651,264	\$10,743	1%	\$1,955,884	\$1,966,953	\$250,826	13%	\$2,037,799	\$81,915	4%	
100-201 PENALTY INT ON DELQNT TAX													
100-2015-01.00	Delinquent Taxes	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-2015-03.00	Int on Prior Yrs Tax	\$20,000	\$13,460	\$5,000	25%	\$9,000	\$7,511	-\$11,000	-122%	\$9,000	\$0	0%	
100-2015-04.00	Penalty on Delinquent Tax	\$20,000	\$18,816	\$3,000	15%	\$20,000	-\$937	\$0	0%	\$17,000	-\$3,000	-18%	Penalty 8% Interst 0.75 (7-2014) Reduction
Total PENALTY INT ON DELQNT TAX		\$40,000	\$32,276	\$8,000	20%	\$29,000	\$6,575	-\$11,000	-38%	\$26,000	-\$3,000	-12%	
Total TAXES		\$1,745,058	\$1,683,540	\$18,743	1%	\$1,984,884	\$1,973,527	\$239,826	12%	\$2,063,799	\$78,915	4%	
100-21 LICENSES/PERMITS/FEES													
100-2101-01.00	Liquor Licenses	\$1,400	\$1,640	\$100	7%	\$1,400	\$0	\$0	0%	\$1,400	\$0	0%	
100-2120-01.00	Dog Licenses	\$2,000	\$1,964	\$0	0%	\$2,000	\$26	\$0	0%	\$2,000	\$0	0%	
100-2120-01.01	Dog Surcharges	\$1,900	\$1,680	\$0	0%	\$1,900	\$16	\$0	0%	\$1,900	\$0	0%	
100-2120-02.00	Dog Fine	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-2121-01.00	Zoning Permits	\$15,000	\$14,483	\$0	0%	\$20,000	\$9,384	\$5,000	25%	\$17,500	-\$2,500	-14%	
100-2121-03.00	Misc. Zoning	\$300	\$300	-\$300	-100%	\$300	\$0	\$0	0%	\$300	\$0	0%	
100-2121-06.00	Zoning Compliance Cert	\$1,200	\$2,100	\$0	0%	\$1,400	\$1,200	\$200	14%	\$1,400	\$0	0%	
Total LICENSES/PERMITS/FEES		\$21,800	\$22,167	-\$200	-1%	\$27,000	\$10,626	\$5,200	19%	\$24,500	-\$2,500	-10%	
100-22 GRANTS													
100-2201-01.00	Fed Grant/Police	\$38,500	\$40,300	-\$27,500	-71%	\$45,000	\$16,849	\$6,500	14%	\$0	-\$45,000	0%	
100-2230-01.00	State-Reappraisal Assist.	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-2230-03.00	State Grnt-Eq.Study assis	\$2,500	\$2,413	\$0	0%	\$2,500	\$0	\$0	0%	\$2,500	\$0	0%	
100-2240-01.00	State Aid to Highways	\$140,000	\$140,822	\$5,000	4%	\$140,000	\$70,337	\$0	0%	\$140,000	\$0	0%	
100-2250-01.00	Railroad Revenue	\$1,400	\$92	\$400	29%	\$508	\$0	-\$892	-176%	\$100	-\$408	-408%	
100-2250-02.00	Vermont PILOT Programs	\$270,000	\$291,488	\$20,000	7%	\$270,000	\$297,842	\$0	0%	\$285,000	\$15,000	5%	
100-2265-05.00	Sewer Dept. Admin. Fees	\$18,000	\$18,000	\$0	0%	\$23,000	\$11,500	\$5,000	22%	\$24,000	\$1,000	4%	
Total GRANTS		\$470,400	\$493,114	-\$2,100	0%	\$481,008	\$396,528	\$10,608	2%	\$451,600	-\$29,408	-7%	
100-2300-50.00	Photocopier Charges	\$300	\$386	\$100	33%	\$300	\$209	\$0	0%	\$300	\$0	0%	
100-2300-60 TRANSFER STATION REVENUES													
100-2300-60.01	Vehicle Permits	\$21,000	\$19,978	\$3,500	17%	\$21,000	\$20,252	\$0	0%	\$21,000	\$0	0%	
100-2300-60.02	Temporary Passes	\$750	\$1,014	\$150	20%	\$750	\$726	\$0	0%	\$900	\$150	17%	
100-2300-60.03	Demolition Materials	\$35,000	\$30,432	\$0	0%	\$35,000	\$18,562	\$0	0%	\$38,000	\$3,000	8%	
100-2300-60.04	Metals	\$8,000	\$6,630	\$0	0%	\$8,000	\$5,607	\$0	0%	\$8,000	\$0	0%	
100-2300-60.06	Other Municipalities	\$26,224	\$26,224	\$2,338	9%	\$27,116	\$0	\$892	3%	\$20,967	-\$6,149	-29%	
100-2300-60.07	Tires	\$1,000	\$723	-\$500	-50%	\$1,000	\$688	\$0	0%	\$1,000	\$0	0%	Includes a cost review to fill the \$35,070 gap. Ideally this may be spread out though out several items
100-2300-60.08	Bulky Waste	\$5,000	\$4,831	\$0	0%	\$5,000	\$2,769	\$0	0%	\$5,000	\$0	0%	
100-2300-60.09	Appliances	\$1,500	\$1,545	\$0	0%	\$1,500	\$585	\$0	0%	\$1,500	\$0	0%	
100-2300-60.10	Recyclables	\$32,000	\$25,508	\$0	0%	\$32,000	\$13,824	\$0	0%	\$65,070	\$33,070	51%	
100-2300-60.11	Misc Scale Fees	\$1,000	\$1,140	\$600	60%	\$1,000	\$575	\$0	0%	\$1,000	\$0	0%	
100-2300-60.12	Electronics	\$0	\$20	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-2300-60.14	MSW-Bag Fee	\$90,000	\$77,406	\$0	0%	\$90,000	\$40,441	\$0	0%	\$90,000	\$0	0%	
100-2300-60.15	MSW-Scale Fee	\$41,000	\$43,305	\$1,000	2%	\$41,000	\$21,551	\$0	0%	\$41,000	\$0	0%	
100-2300-60.16	Bottle Redemption	\$0	\$478	\$0	0%	\$0	\$172	\$0	0%	\$0	\$0	0%	
100-2300-60.20	TS-Restitution	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
Total TRANSFER STATION REVENUES		\$262,474	\$239,234	\$7,088	3%	\$263,366	\$125,752	\$892	0%	\$293,437	\$30,071	10%	balanced with expenses 6

100-2300-70.00	On-Site Septic Systems	\$400	\$155	-\$100	-25%	\$400	\$180	\$0	0%	\$300	-\$100	-33%	
100-2300-80.00	Misc Fees/Rev-Police Dept	\$18,000	\$14,291	\$0	0%	\$18,000	\$13,251	\$0	0%	\$25,000	\$7,000	28%	
100-2300-80.01	Misc. Fees-Constables	\$1,000	\$34	-\$500	-50%	\$250	\$0	-\$750	-300%	\$3,000	\$2,750	92%	
100-2300-81.00	Misc. Revenues-Fire Dept.	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-2300-85.00	Misc. Donations - C.F.R.	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-2300-90.00	Misc. Fees - General Govt	\$1,000	-\$771	\$500	50%	\$1,000	-\$242	\$0	0%	\$1,000	\$0	0%	
100-2300-90.01	Processing Fee-NSF Cks	\$200	\$125	\$0	0%	\$200	\$0	\$0	0%	\$200	\$0	0%	
100-2300-95.00	Misc. Fees - Highway Dept	\$1,000	\$1,860	\$500	50%	\$1,000	\$34,095	\$0	0%	\$1,000	\$0	0%	
100-2300-96.00	Sale Surplus Land/Equip	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-2310-00.00	Recording Fee Surcharge	\$10,500	\$8,370	\$3,100	30%	\$0	\$5,130	-\$10,500	-100%	\$0	\$0	0%	NOT considered part of GF revenue, held for reserve
100-2310-01.00	Recording Fees	\$24,500	\$19,530	-\$5,100	-21%	\$24,500	\$11,965	\$0	0%	\$24,500	\$0	0%	
100-2311-00.00	Marriage Licenses	\$500	\$270	\$0	0%	\$500	\$205	\$0	0%	\$500	\$0	0%	
100-2312-00.00	DMV Registrations	\$200	\$205	\$0	0%	\$200	\$66	\$0	0%	\$200	\$0	0%	
100-2313-00.00	Hunting/Fishing Licenses	\$100	\$14	\$0	0%	\$100	\$0	\$0	0%	\$100	\$0	0%	
100-2330-01.00	Maps	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-2350-01.00	Copies - Town Clerk	\$4,000	\$4,979	\$0	0%	\$4,000	\$2,286	\$0	0%	\$4,500	\$500	11%	
100-2390-00.00	Misc. Fees - Town Clerk	\$1,500	\$1,314	\$0	0%	\$1,500	\$669	\$0	0%	\$1,500	\$0	0%	
	Sub-Total Misc & TC Revenue	\$62,900	\$50,374	-\$1,600	-3%	\$51,650	\$67,605	-\$11,250	-22%	\$61,800	\$10,150	16%	
100-2711	RECREATION PROGRAMS												
100-2711-01.00	CB Gate	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-2711-01.01	CB Concession Rental	\$1,225	\$1,225	\$145	12%	\$1,225	\$525	\$0	0%	\$1,400	\$175	13%	\$350/* 4 months
100-2711-01.02	CB Facilities Rental	\$3,000	\$3,371	\$500	17%	\$3,000	\$700	\$0	0%	\$3,000	\$0	0%	
100-2711-01.03	CB Kayak Rental	\$500	\$920	-\$250	-50%	\$500	\$274	\$0	0%	\$500	\$0	0%	
100-2711-01.05	CB-Raffles	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-2711-01.06	CB Day Pass	\$23,900	\$28,441	\$23,900	100%	\$23,900	\$17,213	\$0	0%	\$28,000	\$4,100	15%	
100-2711-01.07	CB Season Pass-Res	\$4,300	\$2,950	\$4,300	100%	\$4,300	\$925	\$0	0%	\$3,000	-\$1,300	-43%	
100-2711-01.08	CB Season Pass NonRes	\$4,300	\$2,030	\$4,300	100%	\$4,300	\$605	\$0	0%	\$2,000	-\$2,300	-115%	
100-2711-02.00	Adult Recreation	\$1,000	\$0	-\$300	-30%	\$1,000	\$0	\$0	0%	\$500	-\$500	-100%	self funding
100-2711-03.00	Swim Program	\$1,150	\$1,710	\$950	83%	\$1,150	\$65	\$0	0%	\$1,800	\$650	36%	
100-2711-04.00	Sports Programs	\$3,500	\$3,005	-\$500	-14%	\$3,500	\$1,345	\$0	0%	\$3,500	\$0	0%	youth sports
100-2711-05.00	Special Events	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$6,000	\$6,000	100%	self funding
100-2711-06.00	Ins Claims-Rec properties	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
	Total RECREATION PROGRAMS	\$42,875	\$43,652	\$7,045	16%	\$42,875	\$21,652	\$0	0%	\$49,700	\$6,825	14%	
100-2930	INTEREST DIVIDENDS												
100-2930-01.00	Interest & Dividends	\$800	\$576	-\$100	-13%	\$800	\$200	\$0	0%	\$500	-\$300	-60%	
	Total INTEREST DIVIDENDS	\$800	\$576	-\$100	-13%	\$800	\$200	\$0	0%	\$500	-\$300	-60%	
100-2940	GIFTS & DONATIONS												
100-2940-00.00	Gifts & Donations	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
	Total GIFTS & DONATIONS	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-2970-04.00	Refund - VLCT	\$6,000	\$4,188	\$0	0%	\$6,000	\$1,368	\$0	0%	\$4,000	-\$2,000	-50%	
100-2971-01.00	Ins & Other Reimb - Hwy	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-2971-02.00	Ins & Other Reimb-Police	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-2971-03.00	Ins & Other Reimb-Gen Gov	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-2971-04.00	Ins & Other Reimb-FD	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-2985-02.00	Other Income from Schools	\$2,000	\$1,640	\$0	0%	\$2,000	\$0	\$0	0%	\$1,500	-\$500	-33%	
100-2990-02.00	Surplus / (Deficit) Applied	\$80,959	\$80	-\$81,233	-100%	\$22,527	\$0	-\$58,432	-259%	-\$15,818	-\$38,345	0%	Last Yr Deficit
	Total	\$88,959	\$5,828	-\$81,233	-91%	\$30,527	\$1,368	-\$58,432	-191%	-\$10,318	-\$40,845	-100%	
100-2999-01.00	Short or Overage	\$0	-\$90	\$0	100%	\$0	\$76	\$0	0	\$0	\$0	0%	
	Total Revenues	\$2,695,566	\$2,538,780	-\$52,257	-2%	\$2,882,410	\$2,597,545	\$186,844	6%	\$2,935,318	\$52,908	1.8%	

FY-2016 EXPENSE DETAIL

EXPENSES: Details of each expense line item of each department included below each department:

100-3000 LEGISLATING													
100-3000-10.00	Personal Services	\$5,200	\$5,200	\$0	0%	\$5,200	\$0	\$0	0%	\$5,200	\$0	0%	Chair \$1200, 4 members @ \$1000 each
100-3000-10.01	Administrative Services	\$3,000	\$2,401	\$1,000	33%	\$3,500	\$611	\$500	14%	\$3,500	\$0	0%	Board Secty/Communications Information
100-3000-15.00	Employee Benefits	\$66	\$48	\$0	0%	\$66	\$32	\$0	0%	\$120	-\$54	45%	Workers Comp & Unemployment
100-3000-15.05	Fica Expense	\$627	\$581	\$76	12%	\$665	\$47	\$38	6%	\$666	-\$1	0%	
100-3000-20.00	Office Supplies	\$300	\$78	\$150	50%	\$300	\$111	\$0	0%	\$300	\$0	0%	
100-3000-30.00	Advertising	\$100	\$592	\$0	0%	\$250	\$85	\$150	60%	\$250	\$0	0%	
100-3000-34.02	Postage	\$150	\$80	\$50	33%	\$150	\$22	\$0	0%	\$150	\$0	0%	
100-3000-40.00	Dues Subs Meetings	\$5,586	\$5,706	\$121	2%	\$5,856	\$5,856	\$270	5%	\$6,022	-\$166	3%	VLCT
100-3000-48.00	Insurance	\$8,000	\$12,790	\$428	5%	\$9,000	\$4,144	\$1,000	11%	\$8,300	\$700	-8%	Prop & Casualty \$ + Employment Practices Liab \$
100-3000-56.00	Other Purchased Services	\$1,000	\$499	\$9	1%	\$1,000	\$111	\$0	0%	\$1,000	\$0	0%	Awards, donations, memorials
100-3000-74.00	Travel & Transport	\$100	\$118	\$0	0%	\$100	\$34	\$0	0%	\$100	\$0	0%	
Total LEGISLATING		\$24,129	\$28,094	\$1,834	8%	\$26,087	\$11,050	\$1,958	8%	\$25,608	\$479	-2%	
100-3080 ORDINANCES & PROCEEDINGS													
100-3080-10.00	Personal Services	\$0	\$0	\$0	0%	\$0	\$30	\$0	0%	\$0	\$0	0%	Town Report
100-3080-15.00	Employee Benefits	\$0	\$0	\$0	0%	\$0	\$1	\$0	0%	\$0	\$0	0%	
100-3080-15.05	Fica Expense	\$0	\$0	\$0	0%	\$0	\$2	\$0	0%	\$0	\$0	0%	
100-3080-30.00	Advertising	\$250	\$1,503	\$0	0%	\$250	\$0	\$0	0%	\$250	\$0	0%	
100-3080-34.01	Telephone	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-3080-34.02	Postage	\$125	\$0	\$2500%	0.2	\$125	\$0	\$0	0%	\$140	-\$15	11%	
100-3080-56.00	Other Purchased Services	\$150	\$0	\$0	0%	\$150	\$0	\$0	0%	\$150	\$0	0%	
100-3080-62.00	Printing & Binding	\$500	\$261	-\$37500%	-0.75	\$500	\$229	\$0	0%	\$650	-\$150	23%	
100-3080-74.00	Travel & Transportation	\$25	\$6	\$0	0%	\$25	\$0	\$0	0%	\$25	\$0	0%	
Total ORDINANCES & PROCEEDINGS		\$1,050	\$1,770	\$ (350.00)	-33%	\$1,050	\$262	\$0	0%	\$1,215	\$165	14%	
100-3210 MANAGING MUNICIPALITIES													
100-3210-10.00	Personal Services	\$65,000	\$61,679	\$5,000	8%	\$65,975	\$57,537	\$975	1%	\$62,500	-\$3,475	-6%	Admin Asst @30rs week inc \$ reflects change (other 10 hrs in Zoning)
100-3210-10.02	Administrative Services	\$18,623	\$20,974	\$2,484	13%	\$20,764	\$11,243	\$2,141	10%	\$26,520	\$5,756	22%	
100-3210-10.03	Webmaster	\$3,000	\$1,200	\$1,800	60%	\$1,200	\$600	-\$1,800	-150%	\$1,200	\$0	0%	
100-3210-15.00	Employee Benefits	\$45,587	\$42,983	\$0	0%	\$41,796	\$17,894	-\$3,791	-9%	\$25,179	-\$16,617	-66%	
100-3210-15.05	Fica Expense	\$6,627	\$6,455	\$711	11%	\$6,634	\$5,251	\$7	0%	\$6,902	\$268	4%	
100-3210-20.00	Office Supplies	\$1,500	\$73	\$0	0%	\$1,500	\$1,276	\$0	0%	\$1,500	\$0	0%	
100-3210-30.00	Advertising	\$100	\$0	\$0	0%	\$100	\$141	\$0	0%	\$100	\$0	0%	
100-3210-34.01	Telephone	\$1,000	\$1,064	\$225	23%	\$1,000	\$482	\$0	0%	\$1,150	\$150	13%	
100-3210-34.02	Postage	\$250	\$37	\$0	0%	\$250	\$26	\$0	0%	\$280	\$30	11%	
100-3210-40.00	Dues Subs Meetings	\$500	\$352	\$0	0%	\$500	\$20	\$0	0%	\$500	\$0	0%	
100-3210-48.00	Insurance	\$10,000	\$10,715	\$483	5%	\$10,000	\$5,013	\$0	0%	\$10,100	\$100	1%	Liab, indemnification
100-3210-56.00	Other Purchased Services	\$2,500	\$2,137	-\$1,680	-67%	\$2,500	\$272	\$0	0%	\$3,500	\$1,000	29%	IT
100-3210-56.01	Union Negotiations	\$3,000	\$0	\$1,972	66%	\$2,000	\$0	-\$1,000	-50%	\$2,000	\$0	0%	2016 Negotiations
100-3210-74.00	Travel & Transport	\$2,750	\$2,478	\$0	0%	\$3,000	\$809	\$250	8%	\$3,000	\$0	0%	
Total MANAGING MUNICIPALITIES		\$160,437	\$150,146	\$10,995	7%	\$157,219	\$100,564	-\$3,218	-2%	\$144,431	-\$12,788	-9%	

Manager is not receiving health insurance

100-3310 CONDUCTING ELECTIONS													
100-3310-10.00	Personal Services	\$1,000	\$1,582	-\$1,100	110%	\$2,272	\$757	\$1,272	56%	\$2,123	-\$149	-7%	Elections: TC + Asst TC (1 election/Twn Mtg)
100-3310-15.00	Employee Benefits	\$40	\$62	-\$60	150%	\$106	\$28	\$66	62%	\$113	\$7	6%	
100-3310-15.05	FICA	\$76	\$119	-\$85	112%	\$174	\$57	\$98	56%	\$162	-\$12	-7%	ballots
100-3310-20.00	Office Supplies	\$1,200	\$1,090	-\$300	25%	\$2,000	\$45	\$800	40%	\$2,000	\$0	0%	
100-3310-30.00	Advertising	\$0	\$85	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-3310-34.01	Telephone	\$300	\$348	-\$33	11%	\$340	\$167	\$40	12%	\$340	\$0	0%	
100-3310-34.02	Postage	\$360	\$533	-\$140	39%	\$543	\$310	\$183	34%	\$250	-\$293	-117%	
100-3310-40.00	Dues Subs and Meetings	\$50	\$0	-\$50	100%	\$65	\$0	\$15	23%	\$0	-\$65	0%	
100-3310-56.00	Other Purchased Services	\$1,924	\$3,930	-\$4,076	212%	\$5,950	\$3,612	\$4,026	68%	\$2,500	-\$3,450	-138%	1 election FY 15-16
100-3310-74.00	Travel & Transport	\$50	\$0	-\$100	200%	\$50	\$27	\$0	0%	\$0	-\$50	0%	
Total CONDUCTING ELECTIONS		\$5,000	\$7,749	-\$5,944	119%	\$11,500	\$5,006	\$6,500	57%	\$7,488	-\$4,012	-54%	

Only one vote next year at the annual town meeting

100-3400 COLLECT CUST. DISB FUNDS													
100-3400-10.00	Personal Services	\$30,520	\$30,023	\$0	0%	\$26,708	\$16,101	-\$3,812	-14%	\$32,745	\$6,037	18%	(Treas + Asst Treas (when treas unavailable)
100-3400-15.00	Employee Benefits	\$9,415	\$9,315	\$0	0%	\$8,867	\$3,787	-\$548	-6%	\$10,275	\$1,408	14%	
100-3400-15.05	Fica Expense	\$2,334	\$2,287	\$0	0%	\$2,043	\$1,203	-\$291	-14%	\$2,505	\$462	18%	[FY1415-\$5950 treas + 50% Tax Collector scty \$20,758]
100-3400-20.00	Office Supplies	\$500	\$400	-\$200	-40%	\$500	\$131	\$0	0%	\$250	-\$250	-100%	
100-3400-30.00	Advertising	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-3400-34.01	Telephone	\$275	\$265	\$0	0%	\$300	\$145	\$25	8%	\$300	\$0	0%	
100-3400-34.02	Postage	\$300	\$288	\$50	17%	\$350	\$160	\$50	14%	\$300	-\$50	-17%	
100-3400-40.00	Dues Subs Meetings	\$50	\$0	\$50	100%	\$50	\$0	\$0	0%	\$50	\$0	0%	
100-3400-56.00	Other Purchased Services	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-3400-74.00	Travel & Transport	\$200	\$37	\$0	0%	\$200	\$56	\$0	0%	\$150	-\$50	-33%	
100-3400-91.00	Interest Expense	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
Total COLLECT CUST. DISB FUNDS		\$43,594	\$42,615	-\$100	0%	\$39,018	\$21,582	-\$4,576	-12%	\$46,574	\$7,556	16%	
100-3410 ACCOUNTING													
100-3410-10.00	Personal Services	\$39,162	\$40,568	\$0	0%	\$42,875	\$21,434	\$3,713	9%	\$46,241	\$3,366	7%	Accounting clerk 10 hrs a week
100-3410-10.01	Clerk/Assist	\$6,240	\$5,356	\$1,895	30%	\$6,240	\$2,238	\$0	0%	\$6,427	\$187	3%	
100-3410-15.00	Employee Benefits	\$21,202	\$18,718	-\$2,838	-13%	\$17,955	\$8,868	-\$3,247	-18%	\$20,975	\$3,020	14%	
100-3410-15.05	Fica Expense	\$3,474	\$3,556	\$146	4%	\$3,757	\$1,784	\$283	8%	\$4,029	\$272	7%	
100-3410-20.00	Office Supplies	\$800	\$766	-\$700	-88%	\$500	\$201	-\$300	-60%	\$700	\$200	29%	
100-3410-34.01	Telephone	\$350	\$299	\$50	14%	\$350	\$159	\$0	0%	\$350	\$0	0%	
100-3410-34.02	Postage	\$800	\$622	\$50	6%	\$850	\$347	\$50	6%	\$700	-\$150	-21%	
100-3410-40.00	Dues Subs Meetings	\$285	\$200	\$0	0%	\$285	\$0	\$0	0%	\$285	\$0	0%	VTGFOA \$, VLCT \$, NEMRC \$
100-3410-56.00	Other Purchased Services	\$500	\$0	\$0	0%	\$500	\$0	\$0	0%	\$300	-\$200	-67%	NEMRC software changes, unforeseen/IT
100-3410-74.00	Travel & Transport	\$150	\$33	\$0	0%	\$150	\$0	\$0	0%	\$150	\$0	0%	
Total ACCOUNTING		\$72,963	\$70,116	-\$1,397	-2%	\$73,462	\$35,031	\$499	1%	\$80,158	\$6,696	8%	
100-3420 AUDITING													
100-3420-56.00	Other Purchased Services	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-3420-60.00	Professional Services	\$10,390	\$11,034	-\$1,110	-11%	\$11,000	\$11,013	\$610	6%	\$18,000	\$7,000	39%	New RFP Process
Total AUDITING		\$10,390	\$11,034	-\$1,110	-11%	\$11,000	\$11,013	\$610	6%	\$18,000	\$7,000	39%	

Town will be putting out RFP for Auditing Services. This process includes many uncertainties.

100-3430 TAX LISTING													
100-3430-10.01	Listers Salaries	\$14,586	\$7,998	\$0	0%	\$12,000	\$4,553	-\$2,586	-22%	\$12,360	\$360	3%	Listing/Training/More Permits
100-3430-15.00	Employee Benefits	\$65	\$49	\$0	0%	\$64	\$27	-\$1	-2%	\$54	-\$10	-18%	
100-3430-15.05	Fica Expense	\$1,115	\$612	\$0	0%	\$918	\$364	-\$197	-21%	\$946	\$28	3%	
100-3430-20.00	Office Supplies	\$500	\$91	\$0	0%	\$500	\$318	\$0	0%	\$300	-\$200	-67%	
100-3430-30.00	Advertising	\$0	\$121	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-3430-34.01	Telephone	\$300	\$320	\$0	0%	\$350	\$218	\$50	14%	\$350	\$0	0%	
100-3430-34.02	Postage	\$200	\$121	\$0	0%	\$200	\$29	\$0	0%	\$150	-\$50	-33%	
100-3430-40.00	Dues Subs Meetings	\$200	\$0	\$0	0%	\$200	\$0	\$0	0%	\$90	-\$110	-122%	
100-3430-56.00	Other Purchased Services	\$4,500	\$3,400	\$0	0%	\$5,500	\$2,750	\$1,000	18%	\$4,500	-\$1,000	-22%	NEMC/Patriot Tech Support
100-3430-56.01	Reappraisal Costs after S	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-3430-60.00	Professional Services	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-3430-74.00	Travel & Transport	\$300	\$39	\$0	0%	\$300	\$0	\$0	0%	\$50	-\$250	-500%	
100-3430-95.00	Property Appraisal Reserv	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
Total TAX LISTING		\$21,766	\$12,749	\$0	0%	\$20,032	\$8,260	-\$1,734	-9%	\$18,800	-\$1,232	-7%	
100-3440 TAX COLLECTING													
100-3440-10.00	Personal Services	\$19,909	\$20,289	\$0	0%	\$21,058	\$10,544	\$1,149	5%	\$21,598	\$540	3%	(50% Scty to Tax Collector)
100-3440-15.00	Employee Benefits	\$9,378	\$9,093	\$0	0%	\$8,830	\$3,777	-\$548	-6%	\$10,237	\$1,407	14%	
100-3440-15.05	Fica Expense	\$1,523	\$1,542	\$0	0%	\$1,611	\$793	\$88	5%	\$1,652	\$41	2%	
100-3440-20.00	Office Supplies	\$300	\$801	\$0	0%	\$750	\$360	\$450	60%	\$1,100	\$350	32%	Tax bills, receipt books, envelopes, partial payment forms
100-3440-30.00	Advertising	\$270	\$564	\$0	0%	\$300	\$132	\$30	10%	\$300	\$0	0%	
100-3440-34.01	Telephone	\$290	\$320	\$0	0%	\$300	\$162	\$10	3%	\$310	\$10	3%	
100-3440-34.02	Postage	\$2,750	\$1,712	\$450	16%	\$3,000	\$1,322	\$250	8%	\$2,000	-\$1,000	-50%	
100-3440-40.00	Dues Subs Meetings	\$50	\$0	\$0	0%	\$50	\$0	\$0	0%	\$50	\$0	0%	
100-3440-56.00	Other Purchased Services	\$500	\$202	-\$700	-140%	\$500	\$0	\$0	0%	\$200	-\$300	-150%	NEMRC software changes/hardware/it
100-3440-56.01	Small Claims Court Fees	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-3440-64.00	Refunds & Abatements	\$1,500	\$2,538	\$0	0%	\$1,500	\$0	\$0	0%	\$2,500	\$1,000	40%	BOA,BCA, SOV appeals resulting in prior yrs' tax refunds
100-3440-74.00	Travel & Transport	\$25	\$41	\$0	0%	\$35	\$12	\$10	29%	\$50	\$15	30%	
100-3440-83.00	Equipment	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-3440-91.00	Interest Expense	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
Total TAX COLLECTING		\$36,495	\$37,103	-\$250	-1%	\$37,934	\$17,101	\$1,439	4%	\$39,998	\$2,064	5%	
100-3500 DOCUMENT RECORDING/ISSUE													
100-3500-10.00	Personal Services	\$28,113	\$28,532	\$500	2%	\$29,262	\$14,917	\$1,149	4%	\$30,140	\$878	3%	Clerk Asst at \$12.50/hr
100-3500-10.01	Administrative Services	\$4,646	\$4,104	\$849	18%	\$9,750	\$612	\$5,104	52%	\$10,043	\$293	3%	
100-3500-15.00	Employee Benefits	\$20,805	\$17,562	-\$3,000	-14%	\$16,827	\$6,119	-\$3,978	-24%	\$19,542	\$2,715	14%	
100-3500-15.01	Retiree Benefits	\$26	\$25	\$0	0%	\$26	\$10	\$0	0%	\$26	\$0	0%	
100-3500-15.05	Fica Expense	\$2,482	\$2,483	\$79	3%	\$2,985	\$1,162	\$503	17%	\$3,074	\$89	3%	
100-3500-20.00	Office Supplies	\$1,500	\$956	\$0	0%	\$3,500	\$1,197	\$2,000	57%	\$2,500	-\$1,000	-40%	
100-3500-30.00	Advertising	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-3500-34.01	Telephone	\$500	\$342	\$0	0%	\$600	\$164	\$100	17%	\$400	-\$200	-50%	
100-3500-34.02	Postage	\$600	\$416	-\$150	-25%	\$750	\$183	\$150	20%	\$500	-\$250	-50%	
100-3500-40.00	Dues Subs Meetings	\$100	\$35	\$0	0%	\$100	\$35	\$0	0%	\$85	-\$15	-18%	
100-3500-56.00	Other Purchased Services	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-3500-62.00	Printing & Binding	\$820	\$1,500	-\$180	-22%	\$1,000	\$1,365	\$180	18%	\$1,000	\$0	0%	
100-3500-74.00	Travel & Transport	\$150	\$73	\$0	0%	\$200	\$0	\$50	25%	\$150	-\$50	-33%	
100-3500-79.00	Transfers-Muni Rec Rsrv	\$0	\$37,617	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-3500-83.00	Machinery & Equipment	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
Total DOCUMENT RECORDING/ISSUE		\$59,742	\$93,645	-\$1,902	-3%	\$65,000	\$25,764	\$5,258	8%	\$67,460	\$2,460	4%	
100-3510 LEGAL SERVICES													
100-3510-60.00	Professional Services	\$8,000	\$24,712	\$0	0%	\$10,000	\$6,216	\$2,000	20%	\$20,000	\$10,000	50%	
Total LEGAL SERVICES		\$8,000	\$24,712	\$0	0%	\$10,000	\$6,216	\$2,000	20%	\$20,000	\$10,000	50%	

There are numerous projects scheduled that require legal services.

100-3610 MUNICIPAL PLANNING/ZONING													
100-3610-10.00	Personal Services	\$18,840	\$12,314	\$0	0%	\$18,840	\$6,251	\$0	0%	\$19,261	\$421	2%	DRB & PC Members
100-3610-10.01	Administrative Services	\$8,731	\$6,105	\$1,861	21%	\$6,921	\$2,653	-\$1,810	-26%	\$10,472	\$3,550	34%	10 Hrs - DRB & PC Secr
100-3610-15.00	Employee Benefits	\$888	\$1,951	\$0	0%	\$845	\$327	-\$43	-5%	\$1,233	\$388	31%	
100-3610-15.05	Fica Expense	\$2,109	\$1,396	\$139	7%	\$1,971	\$676	-\$138	-7%	\$2,275	\$304	13%	
100-3610-20.00	Office Supplies	\$500	\$195	\$0	0%	\$500	\$75	\$0	0%	\$150	-\$350	-233%	
100-3610-30.00	Advertising	\$1,500	\$1,489	\$300	20%	\$2,000	\$696	\$500	25%	\$1,500	-\$500	-33%	
100-3610-34.01	Telephone	\$500	\$607	\$0	0%	\$600	\$294	\$100	17%	\$600	\$0	0%	
100-3610-34.02	Postage	\$1,350	\$745	\$150	11%	\$1,400	\$570	\$50	4%	\$1,400	\$0	0%	
100-3610-40.00	Dues Subs Meetings	\$1,200	\$875	\$0	0%	\$1,200	\$930	\$0	0%	\$1,200	\$0	0%	RPC
100-3610-56.00	Other Purchased Services	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-3610-60.00	Professional Services	\$200	\$0	\$200	100%	\$200	\$0	\$0	0%	\$0	-\$200	-200%	
100-3610-62.00	Printing & Binding	\$500	\$0	\$300	60%	\$500	\$70	\$0	0%	\$0	-\$500	-500%	
100-3610-74.00	Travel & Transport	\$0	\$0	-\$500	0%	\$0	\$43	\$0	0%	\$168	\$168	100%	
Total MUNICIPAL PLANNING/ZONING		\$36,318	\$25,677	\$2,450	7%	\$34,977	\$12,585	-\$1,341	-4%	\$38,258	\$3,281	9%	
100-3710 GEN GOVERNMENT BUILDINGS													
100-3710-10.00	Personal Services	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	Town Offices
100-3710-21.00	Operating Supplies	\$575	\$99	\$75	13%	\$375	\$15	-\$200	-53%	\$375	\$0	0%	
100-3710-21.01	Heating Oil -Town Ofc	\$3,000	\$4,288	\$0	0%	\$3,000	\$103	\$0	0%	\$0	-\$3,000	0%	
100-3710-22.00	Repair & Maint. Supplies	\$500	\$326	\$0	0%	\$500	\$233	\$0	0%	\$500	\$0	0%	
100-3710-48.00	Insurance	\$2,500	\$3,131	\$297	12%	\$3,200	\$1,363	\$700	22%	\$2,700	-\$500	-19%	
100-3710-56.00	Other Purchased Services	\$4,000	\$2,972	\$0	0%	\$4,000	\$3,856	\$0	0%	\$4,500	\$500	11%	
100-3710-66.00	Building Rent	\$22,000	\$34,362	-\$10,400	-47%	\$39,540	\$17,097	\$17,540	44%	\$42,000	\$2,460	6%	includes takedown
100-3710-68.00	Repair & Maintenance	\$1,000	\$1,226	\$0	0%	\$1,000	\$430	\$0	0%	\$1,000	\$0	0%	
100-3710-76.00	Utilities	\$7,500	\$20,053	\$1,000	13%	\$12,000	\$6,584	\$4,500	38%	\$18,500	\$6,500	35%	
100-3710-81.00	Building Improvements	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-3710-95.00	Capital Improvements/Rsrv	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	Town/Police building
Total GEN GOVERNMENT BUILDINGS		\$41,075	\$66,456	-\$9,028	-22%	\$63,615	\$29,682	\$22,540	35%	\$69,575	\$5,960	9%	
100-3720 GEN. GOVERNMENT EQUIPMENT													
100-3720-21.00	Operating supplies	\$3,500	\$2,680	\$0	0%	\$3,500	\$2,318	\$0	0%	\$3,500	\$0	0%	supplies
100-3720-56.00	Other Purchased Services	\$1,500	\$2,208	\$1,500	100%	\$1,500	\$1,212	\$0	0%	\$1,500	\$0	0%	IT
100-3720-66.00	Rentals	\$4,500	\$3,791	\$925	21%	\$4,500	\$1,735	\$0	0%	\$4,500	\$0	0%	copier, postage meter
100-3720-68.00	Repair & Maintenance	\$5,500	\$8,347	\$1,500	27%	\$5,500	\$3,532	\$0	0%	\$5,500	\$0	0%	
100-3720-83.00	Machinery & Equipment	\$1,000	\$1,539	-\$500	-50%	\$1,000	\$897	\$0	0%	\$1,200	\$200	17%	Listers computer
100-3720-95.00	Capital improvement/Rsrv	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
Total GEN. GOVERNMENT EQUIPMENT		\$16,000	\$18,565	\$3,425	21%	\$16,000	\$9,694	\$0	0%	\$16,200	\$200	1%	

100-41 POLICE DEPARTMENT												
100-4110-10.00	Personal Services	\$207,221	\$233,000	\$16,907	8%							
	Full time (Chief & 3FT)			\$0	0%	\$172,746				\$179,690		4%
	Part time-Justin			\$0	0%	\$35,888				\$20,180		-78%
	Part time-Other									\$20,700		
	Administrative Asst. (15 Hrs/Wk)			\$0	0%	\$8,666				\$9,930		13%
	Overtime/Holidays			\$0	0%	\$12,641				\$13,021		3%
	Total Labor	\$207,221	\$233,000	\$16,907	8%	\$229,940	\$109,783	\$22,719	0%	\$243,521	\$13,580	6%
100-4110-15.00	Employee Benefits	\$76,947	\$77,499	\$27,148	35%	\$91,483	\$33,750	\$14,536	16%	\$105,868	\$14,385	14%
100-4110-15.01	Retiree Benefits	\$0	\$0	\$0	0%	\$0	\$10	\$0	0%	\$26	\$26	100%
100-4110-15.05	Fica Expense	\$17,023	\$18,815	\$2,464	14%	\$18,064	\$8,799	\$1,041	6%	\$18,407	\$343	2%
100-4110-15.07	Uniforms & Cleaning	\$2,000	\$1,750	\$0	0%	\$2,000	\$1,000	\$0	0%	\$2,000	\$0	0%
100-4110-20.00	Office Supplies	\$1,000	\$507	\$0	0%	\$1,000	\$835	\$0	0%	\$1,000	\$0	0%
100-4110-21.00	Operating Supplies	\$2,500	\$3,715	\$500	20%	\$2,500	\$7,852	\$0	0%	\$3,000	\$500	17%
100-4110-23.00	Small Tools & Equipment	\$1,000	\$133	\$0	0%	\$1,000	\$1,288	\$0	0%	\$1,000	\$0	0%
100-4110-30.00	Advertising	\$250	\$0	\$0	0%	\$250	\$109	\$0	0%	\$250	\$0	0%
100-4110-34.01	Telephone	\$5,500	\$5,032	\$0	0%	\$5,500	\$3,108	\$0	0%	\$6,000	\$500	8%
100-4110-34.02	Postage	\$300	\$181	\$0	0%	\$300	\$81	\$0	0%	\$300	\$0	0%
100-4110-40.00	Dues Subs Meetings	\$750	\$1,840	\$0	0%	\$750	\$397	\$0	0%	\$1,500	\$750	50%
100-4110-48.00	Insurance	\$18,500	\$19,751	\$509	3%	\$18,500	\$9,789	\$0	0%	\$19,600	\$1,100	6%
100-4110-56.00	Other Purchased Svcs	\$0	\$0	\$0	0%	\$0	\$150	\$0	0%	\$0	\$0	0%
100-4110-74.00	Travel and Transport	\$250	\$0	\$0	0%	\$250	\$0	\$0	0%	\$250	\$0	0%
100-4110-83.00	Equipment	\$2,000	\$0	\$0	0%	\$2,000	\$0	\$0	0%	\$2,000	\$0	0%
100-4180-00.00	POLICE VEHICLES & EQUIP.											
100-4180-10.00	Personal Services	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%
100-4180-21.00	Operating Supplies	\$19,500	\$17,865	\$4,500	23%	\$20,500	\$8,081	\$1,000	5%	\$21,000	\$500	-100%
100-4180-22.00	Repair & Maint Supplies	\$4,000	\$3,332	\$1,000	25%	\$5,000	\$2,935	\$1,000	20%	\$5,000	\$0	0%
100-4180-23.00	Small Tools & Equipment-V	\$0	\$1,953	\$0	0%	\$0	\$30	\$0	0%	\$0	\$0	0%
100-4180-56.00	Other Purchased Svcs	\$0	\$0	\$0	0%	\$0	\$1,116	\$0	0%	\$0	\$0	0%
100-4180-68.00	Repair & Maintenance	\$4,000	\$1,942	\$0	0%	\$4,000	\$1,849	\$0	0%	\$4,000	\$0	0%
100-4180-83.00	Machinery & Equipment	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%
100-4180-95.00	Capital Imp/Equipmt Rsrve	\$15,000	\$15,000	\$0	0%	\$15,000	\$7,500	\$0	0%	\$14,000	-\$1,000	-7%
	Total POLICE DEPARTMENT	\$377,741	\$402,316	\$53,028	14%	\$418,037	\$198,461	\$40,296	10%	\$448,722	\$30,685	7%

Higher accounting of employee benefits and employee turnover planning.

100-4200 EMERGENCY MEDICAL SVCS.												
100-4200-21.00	Operating Supplies	\$2,000	\$2,798	\$0	0%	\$2,000	-\$100	\$0	0%	\$2,000	\$0	0%
100-4200-21.01	Heating Fuel	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%
100-4200-22.00	Repair & Maintenance Sup	\$800	\$0	\$0	0%	\$800	\$0	\$0	0%	\$800	\$0	0%
100-4200-30.00	Advertising	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%
100-4200-34.01	Telephone	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%
100-4200-34.02	Postage	\$50	\$0	\$0	0%	\$50	\$0	\$0	0%	\$50	\$0	0%
100-4200-40.00	Dues Subs Meetings	\$3,500	\$720	\$0	0%	\$3,500	\$645	\$0	0%	\$3,500	\$0	0%
100-4200-44.00	Points	\$2,500	\$2,500	\$2,500	100%	\$3,500	\$0	\$1,000	29%	\$3,500	\$0	0%
100-4200-56.00	Other Purchased Services	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%
100-4200-56.01	Regional Ambulance Svc.	\$18,868	\$18,868	\$0	0%	\$19,000	\$9,434	\$132	1%	\$18,868	-\$132	-1%
100-4200-56.02	Benefits-CFR	\$7,500	\$7,500	\$0	0%	\$7,500	\$6,875	\$0	0%	\$7,500	\$0	0%
100-4200-68.00	Repairs & Maintenance	\$0	\$0	\$0	0%	\$0	\$218	\$0	0%	\$0	\$0	0%
100-4200-76.00	Utilities	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%
100-4200-95.00	Capital Imp/Equipmt Reserve	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%
	Total EMERGENCY MEDICAL SVCS.	\$35,218	\$32,386	\$2,500	7%	\$36,350	\$17,072	\$1,132	3%	\$36,218	-\$132	0%

100-45 VOLUNTEER FIRE DEPARTMENT													
100-4510-10.00	Personal Services	\$1,500	\$73	\$0	0%	\$1,500	\$193	\$0	0%	\$1,500	\$0	0%	scty/admin
100-4510-15.00	Employee Benefits	\$46	\$139	\$0	0%	\$37	\$56	-\$9	-24%	\$52	\$15	100%	
100-4510-15.05	Fica Expense	\$115	\$5	\$0	0%	\$115	\$12	\$0	0%	\$115	\$0	-100%	
100-4510-20.00	Office Supplies	\$200	\$0	\$0	0%	\$200	\$0	\$0	0%	\$200	\$0	0%	
100-4510-21.00	Operating Supplies	\$1,175	\$261	\$0	0%	\$1,175	\$0	\$0	0%	\$1,175	\$0	0%	
100-4510-23.00	Small Tools & Equipment	\$0	\$1,500	\$0	0%	\$0	\$0	\$0	0%	\$1,500	\$1,500	100%	
100-4510-30.00	Advertising	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-4510-34.01	Telephone	\$2,500	\$2,133	\$0	0%	\$2,500	\$968	\$0	0%	\$2,500	\$0	0%	
100-4510-34.02	Postage	\$100	\$98	\$0	0%	\$100	\$26	\$0	0%	\$100	\$0	0%	
100-4510-34.03	Paging Service	\$1,300	\$1,100	\$0	0%	\$1,300	\$1,100	\$0	0%	\$1,300	\$0	0%	
100-4510-40.00	Dues Subs Meetings	\$3,655	\$1,098	\$0	0%	\$3,655	\$229	\$0	0%	\$3,655	\$0	0%	
100-4510-44.00	Points	\$7,500	\$7,500	\$0	0%	\$8,500	\$8,500	\$1,000	12%	\$8,500	\$0	0%	
100-4510-48.00	Insurance	\$12,676	\$15,972	\$0	0%	\$12,676	\$7,816	\$0	0%	\$17,000	\$4,324	100%	
100-4510-56.00	Other Purchased Services	\$1,800	\$0	\$0	0%	\$1,800	\$0	\$0	0%	\$1,800	\$0	0%	
100-4510-56.01	Benefits/Retirement	\$15,000	\$11,160	\$0	0%	\$15,000	\$11,061	\$0	0%	\$15,000	\$0	0%	
100-4510-68.00	Rep & Maint - Gen Equip	\$500	\$0	\$0	0%	\$500	\$0	\$0	0%	\$500	\$0	0%	
100-4570-00.00	FIRE STATIONS							\$0					
100-4570-21.00	Operating Supplies	\$6,000	\$4,604	\$0	0%	\$6,000	\$963	\$0	0%	\$6,000	\$0	0%	heat
100-4570-22.00	Repair & Main. Supplies	\$1,500	\$451	\$0	0%	\$1,500	\$0	\$0	0%	\$1,500	\$0	0%	
100-4570-22.01	Fire Station #1	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-4570-22.02	Fire Station #2	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-4570-56.00	Other Purchased Services	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-4570-68.00	Repair & Maintenance	\$2,000	\$764	\$0	0%	\$2,000	\$271	\$0	0%	\$2,000	\$0	0%	
100-4570-76.00	Utilities	\$2,200	\$4,116	\$0	0%	\$3,500	\$2,352	\$1,300	37%	\$4,000	\$500	100%	
100-4570-81.00	Building Improvements	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-4570-82.00	Improvmts Other Than Bldg	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-4570-90.00	Bond Payments-Principal	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$75,000	\$75,000	100%	Bond
100-4570-91.00	Bond Payments-Interest	\$0	\$0	\$0	0%	\$38,252	\$14,578	\$38,252	100%	\$43,372	\$5,120	100%	Bond
100-4570-95.00	CERT Bldg Reserve	\$25,000	\$25,000	\$25,000	100%	\$0	\$0	-\$25,000	0%	\$0	\$0	0%	
100-4580-00.00	FIRE TRUCKS & EQUIPMENT												
100-4580-10.00	Personal Services	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-4580-21.00	Operating Supplies	\$2,075	\$2,807	\$0	0%	\$3,500	\$1,342	\$1,425	41%	\$3,500	\$0	0%	
100-4580-22.00	Repair & Maint. Supplies	\$1,500	\$2,558	\$0	0%	\$1,500	\$824	\$0	0%	\$1,500	\$0	0%	
100-4580-22.01	Pick-up R&M Supplies	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-4580-22.02	Ladder Truck R&M Supplies	\$0	\$27	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-4580-22.03	Engine #3 R&M Supplies	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-4580-22.04	Engine #4 R&M Supplies	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-4580-22.05	Engine #5 R&M Supplies	\$0	\$42	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-4580-22.06	Tanker R&M Supplies	\$0	\$26	\$0	0%	\$0	\$8	\$0	0%	\$0	\$0	0%	
100-4580-22.07	Rescue Van R&M Supplies	\$0	\$44	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-4580-23.00	Small Tools & Equipment	\$14,000	\$10,189	\$0	0%	\$14,000	\$309	\$0	0%	\$14,000	\$0	0%	
100-4580-68.00	Repair & Maintenance	\$5,850	\$7,017	\$0	0%	\$5,850	\$3,807	\$0	0%	\$5,850	\$0	0%	
100-4580-74.00	Travel & Transport	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-4580-83.00	Machinery & Equipment	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-4580-95.00	Capital Imp/Equip Reserve	\$30,000	\$30,000	\$0	0%	\$30,000	\$15,000	\$0	0%	\$30,000	\$0	0%	
Total VOLUNTEER FIRE DEPARTMENT		\$138,192	\$128,682	\$25,000	18%	\$155,160	\$69,415	\$16,968	11%	\$241,618	\$86,458	100%	

The newly added bond payment for the new fire station is included and adds to the total dept. Utilities are adjusted to reflect new building.

100-4700 EMERGENCY MANAGEMENT												
100-4700-21.00	Operating Supplies	\$250	\$0	\$0	0%	\$250	\$0	\$0	0%	\$250	\$0	0%
100-4700-34.01	Telephone	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%
100-4700-34.02	Postage	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%
100-4700-40.00	Dues Subs Meetings	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%
100-4700-56.00	Other Purchased Services	\$500	\$0	\$0	0%	\$500	\$0	\$0	0%	\$500	\$0	0%
100-4700-74.00	Travel & Transport	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$100	\$100	100%
Total EMERGENCY MANAGEMENT		\$750	\$0	\$0	0%	\$750	\$0	\$0	0%	\$850	\$100	12%

100-5100 PUBLIC WORKS												
100-5100-10.00	Personal Services		\$59,787			\$13,968						
	Full time (Supervisor & 3FT)	\$178,029			100%	\$156,011		-\$22,018	-14%	\$160,694	\$4,683	3%
	Overtime/Holidays	\$1,489			100%	\$1,537		\$48	3%	\$5,915	\$4,378	74%
	Part-time (2)	\$6,000			0%	\$4,209		-\$1,791	-43%	\$41,068	\$36,859	90%
	Road Commissioner	\$5,000	\$4,904		100%	\$5,000	\$3,312	\$0	0%	\$5,000	\$0	0%
	Total Labor	\$190,518	\$64,691	-\$2,332	-1%	\$166,757	\$17,280	-\$23,761	-14%	\$212,677	\$45,920	22%
100-5100-10.01	Elections Support Svcs	\$0	\$116	\$0	0%	\$0	\$240	\$0	0%	\$0	\$0	0%
100-5100-10.02	Gen Govt Bldg Maint	\$0	\$43	\$0	0%	\$0	\$405	\$0	0%	\$0	\$0	0%
100-5100-10.03	Police Vehicle Maint	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%
100-5100-10.04	Fire Vehicle Maint	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%
100-5100-10.05	CB Trailer Park Maint	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%
100-5100-10.06	Cemetery Lawn Maint	\$0	\$848	\$0	0%	\$0	\$240	\$0	0%	\$0	\$0	0%
100-5100-10.07	Dewey Field Maint	\$0	\$1,382	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%
100-5100-10.08	Hydeville Field Maint	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%
100-5100-10.09	Crystal Beach Maint	\$0	\$384	\$0	0%	\$0	\$29	\$0	0%	\$0	\$0	0%
100-5100-10.10	Library Lawn Maint	\$0	\$50	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%
100-5100-10.20	Road Commissioner	\$5,000	\$4,904	\$0	0%	\$5,000	\$3,312	\$0	0%	\$5,000	\$0	0%
100-5100-15.00	Employee Benefits	\$120,663	\$75,051	\$16,221	13%	\$83,306	\$33,214	-\$37,357	-45%	\$85,919	\$2,613	3%
100-5100-15.01	Retiree Benefits	\$26	\$62	\$0	0%	\$39	\$30	\$13	33%	\$78	\$39	50%
100-5100-15.05	Fica Expense	\$14,575	\$16,130	-\$178	-1%	\$12,757	\$8,522	-\$1,818	-14%	\$16,270	\$3,513	22%
100-5100-15.07	Uniforms	\$2,500	\$1,495	\$0	0%	\$2,500	\$225	\$0	0%	\$2,000	-\$500	-25%
100-5100-20.00	Office Supplies	\$200	\$73	\$0	0%	\$200	\$115	\$0	0%	\$300	\$100	33%
100-5100-23.00	Small Tools & Equipment	\$0	\$422	\$0	0%	\$0	\$0	\$0	0%	\$425	\$425	100%
100-5100-30.00	Advertising	\$100	\$350	\$0	0%	\$100	\$0	\$0	0%	\$350	\$250	71%
100-5100-34.01	Telephone	\$2,200	\$2,095	\$200	9%	\$2,200	\$955	\$0	0%	\$2,200	\$0	0%
100-5100-34.02	Postage	\$55	\$59	\$10	18%	\$55	\$25	\$0	0%	\$60	\$5	8%
100-5100-34.03	Paging Service	\$2,700	\$2,700	\$0	0%	\$2,700	\$1,350	\$0	0%	\$2,700	\$0	0%
100-5100-40.00	Dues Subs Meetings	\$100	\$110	\$0	0%	\$100	\$0	\$0	0%	\$110	\$10	9%
100-5100-48.00	Insurance	\$13,500	\$16,118	\$1,409	10%	\$13,800	\$7,144	\$300	2%	\$14,300	\$500	0%
100-5100-56.00	Other Purchased Services	\$0	\$275	\$0	0%	\$0	\$0	\$0	0%	\$275	\$275	100%
100-5100-60.00	Engineering	\$10,000	\$1,302	\$2,500	25%	\$10,000	\$2,519	\$0	0%	\$3,500	-\$6,500	-186%
100-5100-64.00	Refunds & Abatements	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%
100-5100-74.00	Travel & Transport	\$100	\$0	\$0	0%	\$100	\$0	\$0	0%	\$0	-\$100	-100%
100-5100-92.00	Assessments & Fees	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%
Total PUBLIC WORKS		\$357,237	\$183,754	\$12,830	4%	\$294,614	\$72,291	-\$62,623	-21%	\$341,164	\$46,550	14%

100-5110 SUMMER MAINTENANCE												
100-5110-10.00	Personal Services	\$0	\$52,867	\$0	0%	\$0	\$40,737	\$0	0%	\$0	\$0	0%
100-5110-21.00	Operating Supplies	\$5,500	\$999	\$0	0%	\$5,500	\$763	\$0	0%	\$2,000	-\$3,500	-175%
100-5110-22.00	Repair & Main. Supplies	\$6,500	\$4,728	\$300	5%	\$7,500	\$6,286	\$1,000	13%	\$8,250	\$750	9%
100-5110-23.00	Small Tools & Equipment	\$500	\$44	\$0	0%	\$500	\$311	\$0	0%	\$500	\$0	0%
100-5110-30.00	Advertising	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%
100-5110-56.00	Other Purchased Services	\$40,000	\$20,629	-\$58,000	-145%	\$107,000	\$72,260	\$67,000	63%	\$30,000	-\$77,000	-257%
100-5110-66.00	Rentals	\$5,000	\$6,600	-\$5,000	-100%	\$10,000	\$0	\$5,000	50%	\$10,000	\$0	0%
100-5110-83.00	Machinery & Equipment	\$1,000	\$0	\$0	0%	\$1,000	\$0	\$0	0%	\$1,000	\$0	0%
Total SUMMER MAINTENANCE		\$58,500	\$85,867	-\$62,700	-107%	\$131,500	\$120,356	\$73,000	56%	\$51,750	-\$79,750	-154%
100-5115 CAPITAL PROJECTS												
100-5115-10.00	Personal Services	\$0	\$8,734	\$0	0%	\$0	\$6,135	\$0	0%	\$0	\$0	0%
100-5115-21.00	Operating Supplies	\$0	\$1,944	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%
100-5115-56.00	OPS-Chip/Crack Seal	\$22,000	\$20,214	\$2,000	9%	\$22,000	\$17,500	\$0	0%	\$19,250	-\$2,750	-14%
100-5115-56.02	OPS-Reclaim/Repave	\$225,000	\$349,174	\$25,000	11%	\$265,000	\$228,484	\$40,000	15%	\$224,000	-\$41,000	-18%
Total CAPITAL PROJECTS		\$247,000	\$380,066	\$27,000	11%	\$287,000	\$252,119	\$40,000	14%	\$243,250	-\$43,750	-18%
100-5130 TRAFFIC CONTROL												
100-5130-10.00	Personal Services	\$0	\$694	\$0	0%	\$0	\$145	\$0	0%	\$0	\$0	0
100-5130-21.00	Operating Supplies	\$5,000	\$2,064	\$2,000	40%	\$6,000	\$1,253	\$1,000	17%	\$6,000	\$0	0
100-5130-23.00	Small Tools & Equipment	\$1,000	\$0	\$0	0%	\$1,000	\$0	\$0	0%	\$1,000	\$0	0
Total TRAFFIC CONTROL		\$6,000	\$2,758	\$2,000	33%	\$7,000	\$1,398	\$1,000	14%	\$7,000	\$0	0
100-5140 WINTER MAINTENANCE												
100-5140-10.00	Personal Services	\$0	\$82,238	\$0	0%	\$0	\$27,573	\$0	0%	\$0	\$0	0%
100-5140-21.00	Operating Supplies	\$12,000	\$1,644	\$0	0%	\$8,000	\$7,781	-\$4,000	-50%	\$10,000	\$2,000	0%
100-5140-21.01	Winter Salt	\$50,000	\$17,029	-\$8,000	-16%	\$48,000	\$46,834	-\$2,000	-4%	\$64,000	\$16,000	25%
100-5140-21.02	Winter Sand	\$45,000	\$36,767	-\$10,000	-22%	\$49,500	\$45,150	\$4,500	9%	\$45,500	-\$4,000	-9%
100-5140-56.00	Other Purchased Services	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%
100-5140-66.01	Salt Shed Rental	\$3,750	\$3,600	\$500	13%	\$3,750	\$3,600	\$0	0%	\$3,750	\$0	0%
100-5140-83.00	Machinery & Equipment	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%
Total WINTER MAINTENANCE		\$110,750	\$141,278	-\$17,500	-16%	\$109,250	\$130,938	-\$1,500	-1%	\$123,250	\$14,000	11%
100-5200 SIDEWALKS												
100-5200-10.00	Personal Services	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%
100-5200-21.00	Operating Supplies	\$0	\$0	\$0	-100%	\$0	\$0	\$0	0%	\$0	\$0	0%
100-5200-56.00	Other Purchased Services	\$0	\$2,974	-\$70,000	0%	\$10,000	\$0	\$10,000	100%	\$10,000	\$0	0%
Total SIDEWALKS		\$0	\$2,974	-\$70,000	-100%	\$10,000	\$0	\$10,000	100%	\$10,000	\$0	0%
100-5220 STORM DRAINAGE SYSTEMS												
100-5220-10.00	Personal Services	\$0	\$56	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%
100-5220-21.00	Operating Supplies	\$20,000	\$151	-\$5,000	-25%	\$10,000	\$246	-\$10,000	-100%	\$20,000	\$10,000	50%
100-5220-56.00	Other Purchased Services	\$0	\$449	\$0	0%	\$0	\$300	\$0	0%	\$500	\$500	100%
Total STORM DRAINAGE SYSTEMS		\$20,000	\$656	-\$5,000	-25%	\$10,000	\$546	-\$10,000	-100%	\$20,500	\$10,500	51%

A \$43,750.00 one-year reduction in (capital projects) paving this year is a risky calculation. If this is continues beyond this year the cost to maintain roads will offset any savings realized.

100-5240 BRIDGES												
100-5240-10.00	Personal Services	\$0	\$1,067	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%
100-5240-21.00	Operating Supplies	\$0	\$2,065	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%
100-5240-56.00	Other Purchased Services	\$10,000	\$694	\$0	0%	\$30,000	\$0	\$20,000	67%	\$30,000	\$0	0%
Total BRIDGES		\$10,000	\$3,826	\$0	0%	\$30,000	\$0	\$20,000	67%	\$30,000	\$0	0%
100-5310 HWY GARAGE												
100-5310-10.00	Personal Services	\$0	\$6,280	\$0	0%	\$0	\$6,637	\$0	0%	\$0	\$0	0%
100-5310-21.00	Operating Supplies	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%
100-5310-21.01	Fuel-Garage	\$2,500	\$6,416	-\$2,500	-100%	\$2,500	\$1,776	-\$2,500	0%	\$3,000	\$500	17%
100-5310-21.02	Vehicle Fuels	\$34,250	\$47,125	\$4,250	12%	\$35,000	\$13,215	\$750	2%	\$35,000	\$0	0%
100-5310-22.00	Repair & Main. Supplies	\$1,300	\$4,410	\$30	2%	\$1,300	\$2,504	\$0	0%	\$1,500	\$200	13%
100-5310-23.00	Small Tools & Equipment	\$300	\$37	\$0	0%	\$300	\$615	\$0	0%	\$325	\$25	8%
100-5310-56.00	Other Purchased Services	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%
100-5310-68.00	Repairs & Maintenance	\$2,500	\$1,709	\$0	0%	\$2,500	\$1,082	\$0	0%	\$2,500	\$0	0%
100-5310-74.00	Travel & Transport	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%
100-5310-76.00	Utilities	\$3,250	\$4,263	\$0	0%	\$3,250	\$3,144	\$0	0%	\$4,300	\$1,050	24%
100-5310-81.00	Building Improvemnts	\$12,000	\$23,167	-\$3,000	-25%	\$10,000	\$0	-\$2,000	-20%	\$0	-\$10,000	-10000%
100-5310-82.00	Improv'ts other than Bldg	\$0	\$0	\$0	0%	\$5,000	\$0	\$5,000	100%	\$5,000	\$0	0%
Total HWY GARAGE		\$56,100	\$93,407	-\$1,220	-2%	\$59,850	\$28,973	\$3,750	6%	\$51,625	-\$8,225	-16%

float bridge

burning mostly wood

delayed painting

Major reductions in paving this year, delay in painting town garage, proper accounting of personal services and benefits. Next year's capital line will need to be increased dramatically to pay the debt on trucks.

100-5330 TOWN MECHANIC												
100-5330-10.00	Personal Services (includes OT)	\$41,755	\$31,968	\$0	0%	\$45,508	\$17,276	\$3,753	8%	\$46,837	\$1,329	3%
100-5330-10.01	96 Ford L8000 Dump	\$0	\$1,101	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%
100-5330-10.02	06 INTL 7400 DUMP	\$0	\$1,357	\$0	0%	\$0	\$33	\$0	0%	\$0	\$0	0%
100-5330-10.03	84 Ford L8000 Dump	\$0	\$636	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%
100-5330-10.04	05 Ford F350	\$0	\$1,575	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%
100-5330-10.05	90 Ford L8000 Dump	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%
100-5330-10.06	85 Intl Dump #2	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%
100-5330-10.07	Ford 350 Pickup	\$0	\$76	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%
100-5330-10.08	90 140G Grader	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%
100-5330-10.09	03 Loader	\$0	\$114	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%
100-5330-10.10	78 Backhoe	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%
100-5330-10.11	99 F550/11 F450	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%
100-5330-10.12	Water Truck	\$0	\$95	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%
100-5330-10.13	07 Intl 7400 Dump	\$0	\$152	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%
100-5330-10.14	05 KOBELCO EXCAVATOR	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%
100-5330-10.41	Police Vehicle Maint	\$0	\$2,542	\$0	0%	\$0	\$1,027	\$0	0%	\$0	\$0	0%
100-5330-10.45	Fire Vehicle Maint	\$0	\$748	\$0	0%	\$0	\$1,042	\$0	0%	\$0	\$0	0%
100-5330-15.00	Employee Benefits	\$7,537	\$7,629	-\$15	0%	\$8,539	\$3,540	\$1,002	12%	\$9,727	\$1,188	12%
100-5330-15.05	FICA	\$3,194	\$3,047	\$0	0%	\$3,481	\$1,477	\$287	8%	\$3,583	\$102	3%
100-5330-15.07	Uniforms	\$500	\$236	\$0	0%	\$500	\$324	\$0	0%	\$500	\$0	0%
100-5330-20.00	Office Supplies	\$50	\$118	\$0	0%	\$50	\$198	\$0	0%	\$125	\$75	60%
100-5330-21.00	Operating Supplies	\$0	\$10	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%
100-5330-22.00	Repair & Maint. Supplies	\$30,000	\$13,313	\$500	2%	\$30,000	\$3,454	\$0	0%	\$25,000	-\$5,000	-20%

Risky reduction

100-5330-22.01	96 Ford L8000 Dump	\$0	\$619	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-5330-22.02	06 Intl 7400 Dump	\$0	\$2,887	\$0	0%	\$0	\$512	\$0	0%	\$0	\$0	0%	
100-5330-22.03	84 Ford L8000 Dump	\$0	\$40	\$0	0%	\$0	\$162	\$0	0%	\$0	\$0	0%	
100-5330-22.04	05 Ford F350	\$0	\$1,756	\$0	0%	\$0	\$26	\$0	0%	\$0	\$0	0%	
100-5330-22.05	90 Ford L8000 Dump	\$0	\$55	\$0	0%	\$0	\$218	\$0	0%	\$0	\$0	0%	
100-5330-22.06	13 Intl Dump 7600	\$0	\$99	\$0	0%	\$0	\$47	\$0	0%	\$0	\$0	0%	
100-5330-22.07	Ford 350 Pickup	\$0	\$2,251	\$0	0%	\$0	\$652	\$0	0%	\$0	\$0	0%	
100-5330-22.08	90 140G Grader	\$3,000	\$838	\$0	0%	\$3,000	\$272	\$0	0%	\$5,000	\$2,000	40%	
100-5330-22.09	03 Loader	\$0	\$425	\$0	0%	\$0	\$215	\$0	0%	\$0	\$0	0%	
100-5330-22.10	78 Backhoe	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-5330-22.11	99 F550/11F450	\$0	\$130	\$0	0%	\$0	\$1,434	\$0	0%	\$0	\$0	0%	
100-5330-22.12	Water Truck	\$0	\$731	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-5330-22.13	07 Intl 7400 Dump	\$0	\$0	\$0	0%	\$0	\$2,353	\$0	0%	\$0	\$0	0%	
100-5330-22.14	05 Kobelco Excavator	\$0	\$534	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-5330-23.00	Small Tools & Equipment	\$4,000	\$3,709	\$0	0%	\$4,000	\$1,002	\$0	0%	\$4,000	\$0	0%	needs replacement
100-5330-34.01	Telephone	\$300	\$651	\$0	0%	\$300	\$293	\$0	0%	\$600	\$300	50%	
100-5330-40.00	Dues Subs Meetings	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$200	\$200	100%	
100-5330-56.00	Other Purchased Services	\$500	\$0	\$0	0%	\$500	\$0	\$0	0%	\$500	\$0	0%	
100-5330-68.00	Repair & Maintenance	\$1,500	\$1,285	\$0	0%	\$1,500	\$1,665	\$0	0%	\$1,500	\$0	0%	
100-5330-74.00	Travel & Transport	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$200	\$200	100%	
100-5330-83.00	Machinery & Equipment	\$0	\$4,521	\$0	0%	\$0	\$0	\$0	0%	\$5,000	\$5,000	100%	
100-5330-95.00	Capital Imp/Equipmt Reserve	\$35,000	\$35,000	-\$15,000	-43%	\$35,000	\$17,500	\$0	0%	\$35,000	\$0	0%	debt = \$98,133/yr
Total TOWN MECHANIC		\$127,336	\$120,247	-\$14,515	-11%	\$132,378	\$54,723	\$5,042	4%	\$137,772	\$5,394	4%	
Total Highway		\$992,923	\$1,014,832	-\$129,105	-13%	\$1,071,592	\$661,346	\$1,200,697	7%	\$1,016,311	-\$55,281	-5%	

A reduction of \$5,000.00 in the Town Mechanic this year is a risky choice, especially if a major vehicle item fails and is not covered by insurance. The Machinery & Equipment line will need an increase after this year to fund contracted truck leases.

100-5450 TOWN LANDS													
100-5450-10.00	Personal Services	\$0	\$885	\$0	0%	\$0	\$1,289	\$0	0%	\$0	\$0	0%	The Village & Hydeville
100-5450-15.00	Employee Benefits	\$0	\$24	\$0	0%	\$0	\$51	\$0	0%	\$0	\$0	0%	Green - Park & Ride - Sand
100-5450-15.05	Fica Expense	\$0	\$67	\$0	0%	\$0	\$98	\$0	0%	\$0	\$0	0%	Hill Lot - Crystal Beach
100-5450-21.00	Operating Supplies	\$0	\$160	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	North
100-5450-22.00	Rep & Maint Supplies	\$0	\$520	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-5450-56.00	Other Purchased Services	\$3,500	\$660	\$500	14%	\$3,500	\$1,400	\$0	0%	\$3,500	\$0	0%	
100-5450-76.00	Utilities	\$0	\$163	\$0	0%	\$0	\$92	\$0	0%	\$0	\$0	0%	
Total TOWN LANDS		\$3,500	\$2,480	\$500	14%	\$3,500	\$2,930	\$0	0%	\$3,500	\$0	0%	
100-5500 HISTORICAL CEMETERIES													
100-5500-10.00	Personal Services	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-5500-15.00	Employee Benefits	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-5500-15.05	FICA Expense	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-5500-56.00	Other Purchased Services	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-5500-68.00	Repairs & Maintenance	\$2,000	\$400	\$0	0%	\$2,000	\$0	\$0	0%	\$2,000	\$0	0%	
Total HISTORICAL CEMETERIES		\$2,000	\$400	\$0	0%	\$2,000	\$0	\$0	0%	\$2,000	\$0	0%	
100-5520 HILLSIDE CEMETERY													
100-5520-44.00	Grant To Cemetery Assn.	\$19,000	\$19,000	\$1,000	5%	\$20,000	\$20,000	\$1,000	5%	\$25,000	\$5,000	20%	Lawn Mower, Tree
Total HILLSIDE CEMETERY		\$19,000	\$19,000	\$1,000	5%	\$20,000	\$20,000	\$1,000	5%	\$25,000	\$0	20%	Removal- Reduced Revenue

Hillside Cemetery is experiencing of reduced revenue, yet has a need to remove trees and provide general maintenance. This adjustment should stabilize this account for a few years.

100-6140 HEALTH REG & INSPECTING													
100-6140-10.00	Personal Services	\$1,000	\$965	\$0	0%	\$1,000	\$0	\$0	0%	\$965	-\$35	-4%	Health Officer
100-6140-15.00	Employee Benefits	\$91	\$25	\$0	0%	\$91	\$9	\$0	0%	\$33	-\$58	-174%	
100-6140-15.05	Fica Expense	\$77	\$74	\$0	0%	\$77	\$0	\$0	0%	\$74	-\$3	-4%	
100-6140-20.00	Office Supplies	\$10	\$3	\$0	0%	\$10	\$3	\$0	0%	\$3	-\$7	-233%	
100-6140-21.00	Operating Supplies	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-6140-30.00	Advertising	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-6140-34.01	Telephone	\$275	\$309	\$0	0%	\$275	\$159	\$0	0%	\$300	\$25	8%	
100-6140-34.02	Postage	\$25	\$56	\$0	0%	\$25	\$25	\$0	0%	\$56	\$31	55%	
100-6140-40.00	Dues Subs Meetings	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-6140-56.00	Other Purchased Services	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-6140-60.00	Professional Services	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-6140-74.00	Travel & Transport	\$250	\$297	\$0	0%	\$250	\$80	\$0	0%	\$275	\$25	9%	
Total HEALTH REG & INSPECTING		\$1,728	\$1,728	\$0	0%	\$1,728	\$276	\$0	0%	\$1,706	-\$22	-1%	
100-6150 ANIMAL CONTROL													
100-6150-10.00	Personal Services	\$750	\$0	-\$750	-100%	\$100	\$0	-\$650	-650%	\$100	\$0	0%	
100-6150-15.00	Employee Benefits	\$55	\$71	-\$55	-100%	\$50	\$21	-\$5	-10%	\$8	-\$42	-496%	
100-6150-15.05	Fica Expense	\$57	\$0	-\$58	-102%	\$7	\$0	-\$50	-714%	\$8	\$1	8%	
100-6150-21.00	Operating Supplies	\$75	\$0	\$0	0%	\$0	\$0	-\$75	0%	\$0	\$0	0%	
100-6150-30.00	Advertising	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-6150-34.01	Telephone	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-6150-34.02	Postage	\$10	\$0	\$0	0%	\$0	\$0	-\$10	0%	\$0	\$0	0%	
100-6150-40.00	Dues Subs Meetings	\$50	\$0	\$0	0%	\$0	\$0	-\$50	0%	\$0	\$0	0%	
100-6150-44.00	Grants - Humane Society	\$600	\$600	\$0	0%	\$600	\$0	\$0	0%	\$600	\$0	0%	County Humane Soc
100-6150-56.00	Other Purchased Services	\$253	\$96	-\$47	-19%	\$200	\$162	-\$53	-27%	\$300	\$100	33%	Emergency Vet Svcs
100-6150-64.00	Refunds & Abatements	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-6150-74.00	Travel & Transport	\$150	\$0	-\$90	-60%	\$43	\$0	-\$107	-249%	\$43	\$0	0%	
Total ANIMAL CONTROL		\$2,000	\$768	-\$1,000	-50%	\$1,000	\$183	-\$1,000	-100%	\$1,059	\$59	6%	
100-6155 CONSTABLES													
100-6155-10.00	Personal Services	\$15,680	\$16,380	\$0	0%	\$18,645	\$10,085	\$2,965	16%	\$19,204	\$559	3%	
100-6155-15.00	Employee Benefits	\$0	\$0	\$0	0%	\$1,005	\$0	\$1,005	100%	\$1,035	\$30	3%	WC ins
100-6155-15.05	Fica Expense	\$1,199	\$1,253	\$0	0%	\$1,426	\$772	\$227	16%	\$1,469	\$43	3%	
100-6155-21.00	Operating Supplies	\$1,200	\$62	\$0	0%	\$475	\$666	-\$725	-153%	\$0	-\$475	0%	
	1st Constable Fuel									\$1,000		0%	
	2nd Constable Fuel									\$1,000		0%	
100-6155-22.00	Repair & Maintenance Supply									\$800		0%	2007 Trail Blazer Veh
100-6155-23.00	Small Tools/Equipment	\$0	\$299	\$0	0%	\$0	\$0	\$0	0%	\$550	\$550	100%	Veh repairs
100-6155-30.00	Training	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-6155-34.01	Telephone	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-6155-34.02	Postage	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-6155-40.00	Dues Subs Meetings	\$0	\$199	\$0	0%	\$1,100	\$0	\$1,100	0%	\$1,100	\$0	0%	
100-6155-48.00	Insurance	\$2,623	\$3,130	\$0	0%	\$3,995	\$2,633	\$1,372	34%	\$3,286	-\$709	-22%	PACIF only (assume TOC veh)
100-6155-56.00	Other Purchased Services	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
	2nd Constable Veh Lease									\$1	\$1	0%	
100-6155-68.00	Repairs & Maintenance	\$0	\$1,013	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	Outside repairs
100-6155-74.00	Travel & Transport	\$2,500	\$865	\$0	0%	\$2,800	\$1,238	\$300	11%	\$0	-\$2,800	0%	Blazer Op Expence
100-6155-83.00	Machinery & Equipment	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
Total CONSTABLES		\$23,202	\$23,200	\$0	0%	\$29,446	\$15,393	\$6,244	21%	\$29,446	\$0	0%	

100-6330 TRANSFER STATION													
100-6330-10.00	Pers Srvc - Operator	\$37,703	\$37,031	\$0	0%	\$40,000	\$19,497	\$2,297	6%	\$41,200	\$1,200	3%	
100-6330-10.01	Pers Srvc - Roustabout	\$22,618	\$22,974	\$0	0%	\$26,364	\$8,866	\$3,746	14%	\$27,156	\$792	3%	
100-6330-10.02	Pers Srvc - Mechanic	\$0	\$744	\$0	0%	\$0	\$846	\$0	0%	\$0	\$0	0%	
100-6330-10.03	Pers Srvc - Other	\$1,720	\$6,290	\$663	39%	\$2,000	\$8,000	\$280	14%	\$4,944	\$2,944	60%	seasonal
100-6330-15.00	Employee Benefits	\$43,429	\$42,754	\$196	0%	\$40,942	\$12,921	-\$2,487	-6%	\$39,085	-\$1,857	-5%	
100-6330-15.05	Fica Expense	\$4,746	\$4,980	-\$121	-3%	\$5,230	\$2,814	\$484	9%	\$5,607	\$377	7%	
100-6330-15.07	Uniforms	\$1,000	\$445	\$0	0%	\$1,000	\$80	\$0	0%	\$1,000	\$0	0%	2 @ \$500
100-6330-20.00	Office Supplies	\$100	\$50	\$0	0%	\$100	\$67	\$0	0%	\$100	\$0	0%	
100-6330-21.00	Operating Supplies	\$4,500	\$3,308	\$0	0%	\$4,500	\$488	\$0	0%	\$4,500	\$0	0%	
100-6330-21.01	Operating Supplies-rollof	\$12,000	\$8,802	\$0	0%	\$12,000	\$4,329	\$0	0%	\$12,000	\$0	0%	diesel
100-6330-22.00	Repair & Main. Supplies	\$1,500	\$2,752	\$500	33%	\$2,000	\$1,291	\$500	25%	\$3,000	\$1,000	33%	
100-6330-22.01	Rep&Maint Supplies-rollof	\$3,000	\$104	\$2,000	67%	\$3,000	\$0	\$0	0%	\$2,000	-\$1,000	-50%	
100-6330-23.00	Small Tools & Equipment	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-6330-30.00	Advertising	\$0	\$359	\$0	0%	\$0	\$149	\$0	0%	\$200	\$200	100%	
100-6330-34.01	Telephone	\$350	\$270	\$0	0%	\$300	\$89	-\$50	-17%	\$300	\$0	0%	
100-6330-34.02	Postage	\$25	\$3	\$0	0%	\$25	\$9	\$0	0%	\$25	\$0	0%	
100-6330-40.00	Dues Subs Meetings	\$0	\$210	\$0	0%	\$0	\$60	\$0	0%	\$250	\$250	100%	
100-6330-44.00	Grants Subsidies	\$0	\$300	\$0	0%	\$300	\$0	\$300	100%	\$300	\$0	0%	Vermont Green-Up
100-6330-48.00	Insurance	\$3,000	\$2,540	\$690	23%	\$3,000	\$1,588	\$0	0%	\$3,175	\$175	6%	
100-6330-56.00	Other Purchased Services	\$1,320	\$1,340	\$0	0%	\$2,000	\$280	\$680	34%	\$840	-\$1,160	-138%	
100-6330-56.01	Tipping Fees - Trash	\$62,000	\$57,531	-\$10,000	-16%	\$62,000	\$28,353	\$0	0%	\$60,000	-\$2,000	-3%	\$60/ton
100-6330-56.02	Recycling	\$20,000	\$16,208	\$0	0%	\$20,000	\$8,655	\$0	0%	\$20,000	\$0	0%	
100-6330-56.03	Electronics Disposal	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-6330-56.06	District Surcharge	\$17,000	\$15,442	-\$6,000	-35%	\$17,000	\$8,019	\$0	0%	\$17,000	\$0	0%	\$16.95/Ton on MSW and 10% of C & D
100-6330-56.07	Tires	\$500	\$275	\$0	0%	\$500	\$291	\$0	0%	\$500	\$0	0%	
100-6330-56.08	Propane Tanks	\$200	\$0	\$0	0%	\$200	\$0	\$0	0%	\$0	-\$200	0%	
100-6330-56.09	Refrigeration Draining	\$1,500	\$0	\$0	0%	\$1,500	\$0	\$0	0%	\$1,500	\$0	0%	
100-6330-56.10	Compactor Service	\$500	\$0	\$0	0%	\$1,000	\$0	\$500	50%	\$1,000	\$0	0%	
100-6330-56.11	Hauling	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$1,000	\$1,000	100%	emergency pulls
100-6330-56.12	Tipping Fees-Demo	\$27,000	\$25,095	\$2,000	7%	\$27,000	\$15,589	\$0	0%	\$27,000	\$0	0%	\$76.83/Ton
100-6330-56.13	Tipping Fees-Bulky	\$9,000	\$1,600	\$0	0%	\$8,000	\$763	-\$1,000	-13%	\$2,305	-\$5,695	-247%	\$76.83/Ton
100-6330-56.14	Commission-Bag Sticker Sa	\$200	\$10	\$0	0%	\$200	\$10	\$0	0%	\$200	\$0	0%	
100-6330-60.00	Professional Services	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-6330-64.00	Refunds & Abatements	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-6330-65.00	Vandalism	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-6330-66.00	Rentals	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-6330-68.00	Repair & Maintenance	\$5,000	\$0	\$0	0%	\$5,000	\$300	\$0	0%	\$5,000	\$0	0%	
100-6330-68.01	Rep & Maint-rolloff	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-6330-74.00	Travel & Transport	\$250	\$252	\$0	0%	\$250	\$68	\$0	0%	\$250	\$0	0%	
100-6330-76.00	Utilities	\$1,500	\$1,682	\$0	0%	\$1,500	\$661	\$0	0%	\$2,000	\$500	25%	
100-6330-81.00	Building Improvements	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-6330-82.00	Improv. Other Than Bldgs.	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-6330-83.00	Machinery & Equipment	\$0	\$0	\$0	0%	\$0	\$4,725	\$0	0%	\$0	\$0	0%	
100-6330-95.00	Capital Imp/Eqpmt Reserve	\$10,000	\$10,000	\$0	0%	\$10,000	\$5,000	\$0	0%	\$10,000	\$0	0%	
Total TRANSFER STATION		\$291,661	\$263,350	-\$10,072	-3%	\$296,911	\$133,808	\$5,250	2%	\$293,437	-\$3,474	-1%	

A fee review will need to be done prior to this year, which has not been done in a while.

100-7000 RECREATION ADMINISTRATION													
100-7000-10.00	Personal Services	\$9,000	\$2,692	\$1,250	14%	\$9,000	\$5,000	\$0	0%	\$9,270	\$270	3%	Rec Program Director
100-7000-15.00	Employee Benefits	\$700	\$571	\$43	6%	\$700	\$261	\$0	0%	\$806	\$106	-100%	
100-7000-15.05	Fica Expense	\$669	\$206	\$76	11%	\$669	\$382	\$0	0%	\$709	\$40	-100%	
100-7000-48.00	Insurance	\$1,496	\$1,288	\$217	15%	\$1,496	\$792	\$0	0%	\$1,584	\$88	-100%	PACIF coverages
Total RECREATION ADMINISTRATION		\$11,865	\$4,757	\$1,586	13%	\$11,865	\$6,435	\$0	0%	\$12,370	\$505	4%	

100-7110 DEWEY FIELD / CES FIELD													
100-7110-10.00	Personal Services	\$0	\$238	\$0	0%	\$0	\$7	\$0	0%	\$250	\$250	100%	\$150 for Prog Dir and \$100 for Rec Chair
100-7110-15.00	Employee Benefits	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$22	\$22	100%	
100-7110-15.05	Fica Expense	\$0	\$18	\$0	0%	\$0	\$1	\$0	0%	\$19	\$19	0%	
100-7110-21.00	Operating Supplies	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-7110-22.00	Repair & Main. Supplies	\$500	\$867	\$0	0%	\$500	\$0	\$0	0%	\$3,000	\$2,500	83%	Field Repair/Dewey/CES
100-7110-30.00	Advertising	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-7110-56.00	Other Purchased Services	\$500	\$1,720	\$0	0%	\$1,200	\$1,155	\$700	58%	\$1,800	\$600	33%	Lawn Maint.
100-7110-66.00	Rentals	\$300	\$390	\$0	0%	\$250	\$130	-\$50	-20%	\$400	\$150	38%	Portable Toilet
100-7110-68.00	Repairs & Maintenance	\$0	\$128	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-7110-76.00	Utilities	\$750	\$1,025	-\$450	-60%	\$1,200	\$711	\$450	38%	\$1,200	\$0	0%	
100-7110-81.00	Building Improvements	\$500	\$0	\$500	100%	\$500	\$0	\$0	0%	\$200	-\$300	-150%	
100-7110-82.00	Improv's other than Bldg	\$500	\$0	\$500	100%	\$500	\$0	\$0	0%	\$300	-\$200	-67%	
Total DEWEY FIELD / CES FIELD		\$3,050	\$4,385	\$550	18%	\$4,150	\$2,004	\$1,100	27%	\$7,191	\$3,041	42%	

100-7115 HYDEVILLE FIELD													
100-7115-10.00	Personal Services	\$100	\$100	\$100	100%	\$100	\$0	\$0	0%	\$100	\$0	0%	Chair
100-7115-15.00	Employee Benefits	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$9	\$9	0%	
100-7115-15.05	Fica Expense	\$7	\$8	\$7	100%	\$7	\$0	\$0	0%	\$8	\$1	8%	
100-7115-21.00	Operating Supplies	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-7115-22.00	Repair & Maint. Supplies	\$103	\$178	\$103	100%	\$103	\$0	\$0	0%	\$500	\$397	79%	Dirt & Stone Field
100-7115-56.00	Other Purchased Services	\$1,000	\$1,080	\$0	0%	\$1,010	\$770	\$10	1%	\$1,100	\$90	8%	Lawn Maint.
100-7115-66.00	Rental	\$140	\$130	-\$82	-59%	\$140	\$0	\$0	0%	\$140	\$0	0%	Portable Toilet
100-7115-68.00	Repair & Maintenance	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-7115-76.00	Utilities	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-7115-82.00	Improv's other than Bldg	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$500	\$500	100%	Dugouts & Fence
Total HYDEVILLE FIELD		\$1,350	\$1,496	\$128	9%	\$1,360	\$770	\$10	1%	\$2,356	\$996	42%	

100-7130 SWIM PROGRAM													
100-7130-10.00	Personal Services	\$340	\$680	\$0	0%	\$670	\$600	\$330	49%	\$850	\$180	21%	Swim instructor (50hrs @ \$15.50) + chair (\$100)
100-7130-15.00	Employee Benefits	\$28	\$22	\$0	0%	\$30	\$12	\$2	7%	\$74	\$44	0%	WC ins, unemployment
100-7130-15.05	Fica Expense	\$26	\$52	\$0	0%	\$60	\$46	\$34	57%	\$65	\$5	0%	
100-7130-21.00	Operating Supplies	\$6	\$0	\$6	100%	\$15	\$0	\$9	60%	\$0	-\$15	0%	
100-7130-23.00	Small Tools & Equipment	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-7130-30.00	Advertising	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-7130-56.00	Other Purchased Services	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
Total SWIM PROGRAM		\$400	\$754	\$6	2%	\$775	\$658	\$375	48%	\$989	\$214	22%	

100-7140 CRYSTAL BEACH													
100-7140-10.00	Personal Services	\$27,333	\$27,865	-\$3,619	-13%	\$31,915	\$16,129	\$4,582	14%	\$34,639	\$2,724	8%	Maint & gate staff- Min Wage Jump, chair staff
100-7140-15.00	Employee Benefits	\$2,575	\$1,546	\$69	3%	\$3,000	\$827	\$425	14%	\$3,014	\$14	0%	WC ins, unemployment
100-7140-15.05	Fica Expense	\$2,092	\$2,132	-\$281	-13%	\$2,442	\$1,234	\$350	14%	\$2,650	\$208	8%	
100-7140-21.00	Operating Supplies	\$2,600	\$2,215	\$605	23%	\$2,600	\$1,008	\$0	0%	\$2,065	-\$535	-26%	paper, cleaning, gas, passes, uniforms
100-7140-21.01	Snack Bar Supplies	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-7140-22.00	Repair & Main. Supplies	\$550	\$2,538	\$0	0%	\$550	\$1,141	\$0	0%	\$1,400	\$850		paint, mower, weed wacker, plumbing
100-7140-23.00	Small Tools & Equipment	\$0	\$2,885	\$0	0%	\$0	\$3,099	\$0	0%	\$0	\$0	0%	
100-7140-30.00	Advertising	\$100	\$47	\$50	50%	\$100	\$0	\$0	0%	\$50	-\$50	-100%	hiring
100-7140-34.01	Telephone	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-7140-34.02	Postage	\$20	\$3	-\$7	-35%	\$27	\$0	\$7	26%	\$10	\$10	-170%	
100-7140-56.00	Other Purchased Services	\$0	\$2,205	-\$2,400	0%	\$0	\$1,656	\$0	0%	\$0	\$0	0%	
100-7140-56.01	Commission-Kayak Rentals	\$0	\$53	\$0	0%	\$0	\$51	\$0	0%	\$0	\$0	0%	
100-7140-66.00	Rentals	\$0	\$0	-\$400	0%	\$400	\$0	\$400	100%	\$325	-\$75	-23%	portable toilet
100-7140-68.00	Repair & Maintenance	\$0	\$959	\$0	0%	\$0	\$1,128	\$0	0%	\$640	\$640	100%	sand, plumbing
100-7140-74.00	Travel and Transportation	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-7140-76.00	Utilities	\$1,750	\$2,399	-\$850	-49%	\$2,200	\$1,975	\$450	20%	\$2,600	\$400	15%	
100-7140-81.00	Improvements to Buildings	\$500	\$0	\$500	100%	\$750	\$0	\$250	33%	\$0	-\$750	-750%	
100-7140-82.00	Improv's other than Bldgs	\$1,500	\$0	\$1,500	100%	\$4,500	\$0	\$3,000	67%	\$600	-\$3,900	-650%	picnic tables, grills, benches, paint
100-7140-83.00	Machinery & Equipment	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-7140-95.00	Capital Improv'mnts/Reser	\$5,000	\$5,000	\$0	0%	\$5,000	\$2,500	\$0	0%	\$5,000	\$0	0%	
Total CRYSTAL BEACH		\$44,020	\$49,847	-\$4,833	-11%	\$53,484	\$30,748	\$9,464	18%	\$52,993	-\$491	-1%	

100-7230 YOUTH SPORTS													
100-7230-10.00	Personal Services	\$2,000	\$1,618	\$1,400	70%	\$2,000	\$0	\$0	0%	\$2,000	\$0	0%	Umpires/Referees, Director/Chair Stipends
100-7230-15.00	Employee Benefits	\$50	\$103	\$0	0%	\$50	\$60	\$0	0%	\$174	\$124	71%	
100-7230-15.05	Fica Expense	\$153	\$124	\$107	70%	\$153	\$0	\$0	0%	\$153	\$0	0%	
100-7230-21.00	Operating Supplies	\$7,137	\$1,641	\$2,433	34%	\$3,500	\$378	-\$3,637	-104%	\$3,000	-\$500	-17%	Batting Cage & Pitching Machine
100-7230-22.00	Repair & Main. Supplies	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-7230-34.02	Postage	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-7230-56.00	Other Purchased Services	\$1,300	\$820	-\$2,000	-154%	\$1,297	\$466	-\$3	0%	\$1,000	-\$297	-30%	Registrations, Team/League Fees
100-7230-66.00	Rentals	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-7230-74.00	Travel & Transport	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-7230-82.00	Improv's other than Bldgs	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
Total YOUTH SPORTS		\$10,640	\$4,306	\$1,940	18%	\$7,000	\$904	-\$3,640	-52%	\$6,327	-\$673	-11%	

100-7240 SPECIAL EVENTS													
100-7240-10.00	Personal Services	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$4,600	\$4,600	0%	gross PR
100-7240-15.00	Employee Benefits	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$400	\$400	0%	FICA exp
100-7240-15.05	Fica Expense	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$352	\$352	0%	Unempl exp
100-7240-21.00	Operating Supplies	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$648	\$648	0%	WC exp
100-7240-30.00	Advertising	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	Total PR + Ben NTE
100-7240-34.01	Telephone	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	Supplies
100-7240-34.02	Postage	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	Total Exp = Rev
100-7240-56.00	Other Purchased Services	\$200	\$0	\$0	0%	\$200	\$0	\$0	0%	\$400	\$200	50%	1 concert @ CB
Total SPECIAL EVENTS		\$200	\$0	\$0	0%	\$200	\$0	\$0	0%	\$6,400	\$6,200	97%	1 concert + \$6k spec programs

100-7330 ADULT RECREATION													
100-7330-10.00	Personal Services	\$500	\$0	\$0	0%	\$100	\$0	-\$400	-400%	\$100	\$0	0%	self supporting
100-7330-15.00	Employee Benefits	\$40	\$33	\$0	0%	\$5	\$12	-\$35	-700%	\$9	\$4	43%	
100-7330-15.05	Fica Expense	\$38	\$0	\$0	0%	\$7	\$0	-\$31	-443%	\$8	\$1	8%	
100-7330-20.00	Office Supplies	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-7330-21.00	Operating Supplies	\$122	\$0	\$0	0%	\$100	\$0	-\$22	-22%	\$350	\$250	71%	
100-7330-30.00	Advertising	\$0	\$0	\$0	0%	\$30	\$0	\$30	100%	\$26	-\$4	-15%	
100-7330-34.01	Telephone	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-7330-34.02	Postage	\$0	\$0	\$0	0%	\$8	\$2	\$8	100%	\$8	\$0	0%	
100-7330-56.00	Other Purchased Services	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	\$500 in rev offsets adult programs to net \$0 cost
100-7330-66.00	Rentals	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
Total ADULT RECREATION		\$700	\$33	\$0	0%	\$250	\$13	-\$450	-180%	\$500	\$250	50%	
Total RECREATION		\$72,225	\$65,578	-\$623	-1%	\$79,084	\$41,533	\$6,859	9%	\$89,126	\$10,042	11%	

The recreation department is looking to build numerous programs that pay for themselves. This means, the cost of the program is covered by the participants providing a net zero increase to the budget (see revenue on recreation). The amount that is indicated above is \$6,500. If this cost was not in the budget, the increase would be \$3,542 or 4% increase and not the indicated 11% over the previous year. The expenditure for Dewey field is higher due to several years of lack of maintenance. The plan is to level the ball fields, bring in some material, etc. Hydeville field also needs stone and materials to get it to look and function adequately.

100-7480 MEMORIAL DAY DECORATIONS													
100-7480-21.00	Operating Supplies	\$1,200	\$88	\$200	17%	\$1,200	\$0	\$0	0%	\$1,200	\$0	0%	Flags
100-7480-34.02	Postage	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-7480-56.00	Other Purchased Services	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
Total MEMORIAL DAY DECORATIONS		\$1,200	\$88	\$200	17%	\$1,200	\$0	\$0	0%	\$1,200	\$0	0%	
100-7800 LIBRARY ADMINISTRATION													
100-7800-44.00	Grants Subsidies Contr.	\$111,500	\$111,500	\$5,000	4%	\$111,500	\$34,717	\$0	0%	\$111,500	\$0	0%	see expanded detail below
Total LIBRARY ADMINISTRATION		\$111,500	\$111,500	\$5,000	4%	\$111,500	\$34,717	\$0	0%	\$111,500	\$0	0%	
100-8120 PREV/CONTROL FOREST FIRES													
100-8120-10.00	Personal Services	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-8120-15.00	Employee Benefits	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-8120-15.05	Fica Expense	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-8120-21.00	Operating Supplies	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-8120-23.00	Small Tools & Equipment	\$750	\$0	\$0	0%	\$750	\$0	\$0	0%	\$750	-\$750	0%	
100-8120-34.01	Telephone	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-8120-34.02	Postage	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-8120-74.00	Travel & Transport	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-8120-83.00	Machinery & Equipment	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
Total PREV/CONTROL FOREST FIRES		\$750	\$0	\$0	0%	\$750	\$0	\$0	0%	\$750	\$0	0%	

100-8130 TREE WARDEN												
100-8130-10.00	Personal Services	\$1,350	\$1,613	\$0	0%	\$1,350	\$0	\$0	0%	\$1,391	\$41	3%
100-8130-15.00	Employee Benefits	\$145	\$78	\$0	0%	\$145	\$30	\$0	0%	\$112	-\$33	-30%
100-8130-15.05	Fica Expense	\$103	\$123	\$0	0%	\$103	\$0	\$0	0%	\$106	\$3	3%
100-8130-20.00	Office Supplies	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%
100-8130-21.00	Operating Supplies	\$0	\$82	\$0	0%	\$82	\$0	\$82	100%	\$1,000	\$918	92%
100-8130-30.00	Advertising	\$20	\$0	\$0	0%	\$0	\$0	-\$20	0%	\$0	\$0	0%
100-8130-34.01	Telephone	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%
100-8130-34.02	Postage	\$10	\$0	\$0	0%	\$10	\$0	\$0	0%	\$0	-\$10	0%
100-8130-40.00	Dues Subs & Meetings	\$62	\$0	\$0	0%	\$0	\$0	-\$62	0%	\$0	\$0	0%
100-8130-56.00	Other Purchased Services	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%
100-8130-60.00	Professional Services	\$4,310	\$250	\$1,000	23%	\$3,310	\$0	-\$1,000	-30%	\$3,500	\$190	5%
100-8130-68.00	Repair & Maintenance	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%
100-8130-74.00	Travel & Transport	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%
100-8130-85.00	Improv other than Bldgs	\$0	\$1,728	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%
Total TREE WARDEN		\$6,000	\$3,873	\$1,000	17%	\$5,000	\$30	-\$1,000	-20%	\$6,109	\$1,109	18%

100-9300 OTHER GOVERNMENT												
100-9300-72.00	Rutland County Tax	\$31,600	\$32,829	\$1,483	5%	\$32,000	\$33,407	\$400	1%	\$33,000	1,000.00	
Total OTHER GOVERNMENT		\$31,600	\$32,829	1,483	5%	\$32,000	\$33,407	\$400	1%	\$33,000	1,000.00	3%
100-9999-99.00	MISC Y/E ADJMTS	\$0	\$6,870	\$0	0%	\$0	\$0	\$0	0%	\$0	0.00	
Total Expenditures		\$2,648,149	\$2,700,313	-52,466	-2%	\$2,832,902	\$1,522,380	\$184,753	7%	\$2,935,318	102,416	3.5%

400-20 LIBRARY REVENUES												
400-2000-01.00	Castleton Appropriation	\$111,500	\$111,500	\$5,000		\$111,500	\$22,421	\$0	0%	\$111,500	\$0	0%
400-2000-01.01	Hubbardton Appropriation	\$4,500	\$4,500	\$0		\$4,500	\$0	\$0	0%	\$4,500	\$0	0%
400-2000-02.00	Hugh Cook Fund	\$0	\$0	\$0		\$0	\$0	\$0	0%	\$0	\$0	0%
400-2000-03.00	Interest	\$0	\$2	\$0		\$0	\$1	\$0	0%	\$0	\$0	0%
400-2000-04.00	Other Income	\$0	\$777	\$0		\$0	\$341	\$0	0%	\$0	\$0	0%
400-2000-05.00	Gifts	\$0	\$245	\$0		\$0	\$0	\$0	0%	\$0	\$0	0%
400-2000-06.00	Grants	\$0	\$50	\$0		\$0	\$0	\$0	0%	\$0	\$0	0%
400-2935-00.00	Gain/Loss on Investments	\$0	\$13,382	\$0		\$0	\$0	\$0	0%	\$0	\$0	0%
Total LIBRARY REVENUES		\$116,000	\$130,457	\$5,000	4%	\$116,000	\$22,762	\$0	0%	\$116,000	\$0	0%
400-7800 LIBRARY												
400-7800-10.00	Librarian Salary	\$21,672	\$21,678	\$631	3%	\$22,327	\$9,017	\$655	3%	\$22,997	\$670	3%
400-7800-10.01	Library Director	\$22,697	\$23,885	\$661	3%	\$23,334	\$9,169	\$637	3%	\$24,012	\$678	3%
400-7800-10.02	Substitute Salary	\$4,500	\$5,612	\$1,000	22%	\$6,000	\$2,972	\$1,500	25%	\$6,000	\$0	0%
400-7800-15.00	Employee Benefits	\$8,796	\$8,516	\$0	0%	\$9,100	\$2,721	\$304	3%	\$9,040	-\$60	-1%
400-7800-15.05	Fica Expense	\$3,738	\$3,621	\$175	5%	\$3,952	\$1,510	\$214	5%	\$4,055	\$103	3%
400-7800-20.00	Office Supplies	\$1,200	\$202	\$0	0%	\$1,000	\$0	-\$200	-20%	\$1,000	\$0	0%
400-7800-21.00	Operating Supplies	\$1,200	\$3,144	\$0	0%	\$1,000	\$517	-\$200	-20%	\$1,000	\$0	0%
400-7800-21.01	Heating Oil	\$7,000	\$7,422	\$400	6%	\$7,500	\$1,138	\$500	7%	\$7,500	\$0	0%
400-7800-21.02	Adult Materials	\$7,000	\$6,564	\$0	0%	\$6,500	-\$15	-\$500	-8%	\$6,246	-\$254	-4%
400-7800-21.03	Childrens Materials	\$6,000	\$3,366	\$0	0%	\$5,500	\$0	-\$500	-9%	\$5,250	-\$250	-5%
400-7800-21.06	Magazines	\$1,000	\$877	\$0	0%	\$900	\$0	-\$100	-11%	\$800	-\$100	-13%
400-7800-21.07	Software & IT Expences	\$650	\$0	\$0	0%	\$4,000	\$261	\$3,350	84%	\$4,000	\$0	0%

Hourly Rate and 24 Hrs?
 Hourly Rate and 24 Hrs?
 Includes 2 staff for Saturday, coverage for vacation, meetings and sick time at \$10.00/hr
 include \$2,000 for Databases

400-7800-22.00	Repairs and Maintenance	\$400	\$294	\$0	0%	\$400	\$0	\$0	0%	\$400	\$0	0%	
400-7800-23.00	Small Tools & Equipment	\$1,633	\$0	\$1,633	100%	\$0	\$95	-\$1,633	-1633%	\$0	\$0	0%	
400-7800-30.00	Advertising	\$0	\$104	\$0	0%	\$0	\$102	\$0	0%	\$0	\$0	0%	
400-7800-34.01	Telephone	\$400	\$271	-\$1,200	-300%	\$1,000	\$0	\$600	60%	\$1,000	\$0	0%	include sovernet
400-7800-34.02	Postage	\$800	\$657	\$0	0%	\$700	\$1,482	-\$100	-14%	\$700	\$0	0%	
400-7800-40.00	Dues Subs and Meetings	\$2,000	\$909	\$1,000	50%	\$1,000	\$940	-\$1,000	-100%	\$1,000	\$0	0%	
400-7800-48.00	Insurance	\$2,800	\$3,130	\$300	11%	\$3,200	\$1,482	\$400	13%	\$3,000	-\$200	-7%	
400-7800-56.00	Other Purchased Services	\$6,000	\$7,411	\$0	0%	\$1,800	\$0	-\$4,200	-233%	\$1,800	\$0	0%	Copier/Casella/legal/Accounting
400-7800-60.00	Prof Services\Programs	\$1,000	\$785	\$0	0%	\$1,000	\$83	\$0	0%	\$1,000	\$0	0%	
400-7800-68.00	Repairs and Maint. Bldg.	\$5,000	\$10,133	\$0	0%	\$3,687	\$0	-\$1,313	-36%	\$6,100	\$2,413	40%	Per energy audio: attic insulation, electrical
400-7800-74.00	Travel and Transportation	\$1,200	\$1,625	\$400	33%	\$1,600	\$0	\$400	25%	\$1,600	\$0	0%	
400-7800-76.00	Utilities	\$2,814	\$2,969	\$0	0%	\$3,000	\$0	\$186	6%	\$3,000	\$0	0%	
400-7800-79.00	Transfers	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
400-7800-81.00	Buildings	\$0	\$0	\$0	0%	\$0	\$0	\$0	0%	\$0	\$0	0%	
400-7800-83.00	Machinery and Equipment	\$2,000	\$0	\$0	0%	\$3,000	\$0	\$1,000	33%	\$0	-\$3,000	0%	
Total LIBRARY		\$111,500	\$113,172	\$5,000	4%	\$111,500	\$31,472	\$0	0%	\$111,500	\$0	0%	
Total Castleton Free Library		\$4,500	\$17,285	\$0	0%	\$4,500	-\$8,709	\$0	0%	\$4,500	\$0	0%	

FY-2016 BUDGET ANALYSIS

The strengths of this budget are that expenses are dramatically and proportionally reduced from FY-2015. This allows the taxpayer to instantly realize a sense that dramatic spikes are being equalized closer to the cost of living.

The weaknesses of the budget are that debt has increased substantially over the previous year with the new fire station bond cost, new police cruiser, and new public works dump truck. However, the budget does not reflect these costs as proportional increases on several levels. This means other areas of the Budget were cut to reduce spending. With constructional and incremental increases in employee salaries and benefits this cannot be sustained, and the net effect may show a reduced ability in new opportunities.

Opportunities include:

- Stabilization Strategies on the municipal Tax Rate
- Economic Development
- Capital Budget Plan (CIP) and Policy
- One time revenues should NEVER be used for operational cost (i.e., Fund Balances)

Threats include:

- Increased Uncertainty, increasing the likelihood on borrowing to pay bills
- Unstable Tax Rate
- Loss of Infrastructure
- Lost Opportunities, line-item budgets do not allow unforeseen events to be mitigated.
- Reduced Financial Position

Future recommendations include:

- One time revenues should NEVER be used for operational cost, rather plan that it is use on Capital items with life times that exceed five years
- Reserve Funds should be adequately funded and be used for future capital expenditures to stabilize the tax rate
- Next FY year, implement a Capital Improvement Plan (CIP)
- Proactively Plan for Economic Development to maintain the municipal tax rate