

FY-2017 Comparative Budget Report



Selectboard Approval: January 25, 2016

This Budget format is the same as used last year. At this time FY-2017 actual expenditures include those through December 31, 2015. This column is often used as an aid to determine future needs, however, this thought process if used exclusively is upside-down. Within the Detail Report you will see a lot of information to include numbers and notes that describe what you need to understand. The identification of goals and priorities are as they relate to the level of service, which is the paramount mode in creating a budget plan. These were been identified at the November 24, 2015 Selectboard meeting as their top three priorities:

1. Work towards a new Town Office
2. Installation of a power generator at the Public Safety Building
3. Transfer Station efficiencies

The next steps include strategic planning, as a cost efficient means to deliver the service or program. All three goals are being addressed in this budget. You will see in Article 55 at this year’s annual Town Meeting a question to build a new Town Office. It calls to borrow \$650,000 and to use \$255,342 in current designated reserves to do this project. This amount to borrow is intended to be reduced an additional \$15,500 from the sale of town owned property currently under agreement, and another \$56,691 from last year’s fund balance. This amount could be more.

This is made possible with the aid of shining a stronger light on the Capital Budget process. This was utilized this year to review the Towns needs over a ten year span. The focus is on items with a life time greater than five years and a cost greater than \$10,000. For the most part, this includes vehicles for the various department. If adequate funds can be placed in reserve each year, this would minimize the need to borrow, whereby reducing the cost of interest. After many weeks of deliberation and balancing all the needs of the Town, it was determined that in aligning priorities and eliminating the cost of the existing temporary Town Office, which was commonly acknowledged to be expensive and adds no equity with nothing to show for it at the end-of-day. The unanimous prudent choice is that it was time to build the new town office. More on these details will be presented during Informational Meetings and at Town Meeting by the Select Board.

CATEGORIES

Proposed in Article 9 with the five categories are based upon functions of municipal government. These categories are: Public Safety, Highway, General Government, Cemeteries, and Library as indicated below. This method would streamline informing all as to functionality with greater detail and less time at the voting box.

<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>Highway</p> <ul style="list-style-type: none"> • Summer Maintenance • Capital Projects • Traffic Control • Winter Maintenance • Sidewalks • Storm Drainage Systems • Bridges • Hwy Garage • Town Mechanic 	<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
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		<ul style="list-style-type: none"> • Municipal Planning/Zoning • Gen Government Buildings • Gen. Government Equipment • Other Government • Recreation • Tree Warden • Town Lands • Transfer Station • Memorial Day Decorations
Cemeteries <ul style="list-style-type: none"> • Historical Cemeteries • Hillside Cemetery 	Library	

This year's budget includes funds to start and complete substantial on-going projects. The east-side of the Float Bridge. This included monies received from two structures grants. The local share on this is only 20%. Construction is scheduled to start in the summer of 2016. The 2010 sidewalk project has made progress in the last year. This includes 4,600 feet construction of concrete sidewalk, granite curb and incidentals from Drake Rd to Castleton 4 Corners, then to Rt. 30N to the Medical Center and on South Street. Recently this project has been estimated that from the conception of the project and today, we are \$192,000 short. New grants will be applied for to make up the difference, but until then, cost estimates to reduce the scope are be considered without the South Street work. Construction is due to start in June of 2016. Phase II of this project includes sidewalks from Drake Rd. west along Rt. 4A for 2,750 lin. ft. of sidewalk. At this point this the design phase is approaching and construction is schedule next spring 2017.

The \$117,000 fire station Bond payment started this year. This increase has been absorbed into the budget as reduced services. These reductions include a continuation of fewer funds of the general operation budget. The highway paving line took the largest hit for the second year in a row. This practice is not sustainable. As a whole, this is at the time when cost are continually going up much higher than inflation. The bi-annual highway crushing budget item of \$75,000 is in place for this year. This is a great benefit to the town, whereas other towns have to buy and truck material in at a cost many times greater than we can do it on site. Sand, dust-control and salt have gone up drastically. Liability insurance, employee benefits and Capital items are also raising much faster than inflation. The lower cost for fuel products is one of the few items that have allowed savings.

This year's budget calls for a \$3,023,471 appropriation. It calls for an increase of \$16,825 or 0.9% increase over last year in general government operations. Highway operations have increased \$71,327 or 7.0%. Combined budgets include a 3.0% increase or \$88,152. This increment is 0.5% lower than last year's budget.

As to Capital items, it is the plan to focus on the goals. In keeping the budget as lean as it can, and not adding these for this year only, focusing on a new Town Office is feasible. There are savings opportunities that can be made by doing this, as a means of cost avoidances as briefly indicated above.

MULTI-YEAR BUDGET SUMMARY AND BUDGET DETAIL

Castleton FY 2016-2017 Budget Summary

REVENUE	FY-16 Budget	Actual	Difference	%	FY-17 Budget	Difference	%
Department	FY - 2016	12/31/2015			FY - 2017		
TAXES PENALTY INT-CURRENT	\$2,037,799	\$2,037,994	\$81,915	4%	\$2,070,304	\$32,505	2%
PENALTY INT ON DELQNT TAX	\$26,000	\$6,935	-\$3,000	-12%	\$35,000	\$9,000	35%
LICENSES/PERMITS/FEES	\$24,500	\$10,179	-\$2,500	-10%	\$24,500	\$0	0%
GRANTS	\$451,600	\$420,440	-\$29,408	-7%	\$495,600	\$44,000	10%
COPIER	\$300	\$400	\$0	0%	\$300	\$0	0%
TRANSFER STATION REVENUES	\$293,437	\$164,357	\$30,071	10%	\$284,799	-\$8,638	-3%
TOWN CLERK & MISC	\$61,800	\$39,893	\$10,150	16%	\$63,900	\$2,100	3%
RECREATION PROGRAMS	\$49,700	\$33,544	\$6,825	14%	\$46,668	-\$3,032	-6%
INTEREST DIVIDENDS	\$500	\$211	-\$300	-60%	\$400	-\$100	-20%
GIFTS & DONATIONS	\$0	\$0	\$0	0%	\$0	\$0	0%
REFUNDS & OTHER	\$5,500	\$1,238	-\$2,500	-31%	\$0	\$15,818	-100%
SURPLUS/DEFICIT APPLIED	-\$15,818	\$0	-\$38,345	0%	\$0	\$15,818	-100%
INS & OTHER REINB	-\$10,318	\$1,238	-\$40,845	-\$1	\$2,000	\$12,318	-119%
TOTAL REVENUE	\$2,935,319	\$2,715,446	\$52,909	1.8%	\$3,023,471	\$88,152	3%
EXPENSES							
LEGISLATING	\$25,608	\$11,237	\$479	-2%	\$26,807	\$1,199	5%
ORDINANCES & PROCEEDINGS	\$1,215	\$0	\$165	14%	\$1,565	\$350	29%
MANAGING MUNICIPALITIES	\$144,431	\$70,757	-\$12,788	-9%	\$158,470	\$14,039	10%
CONDUCTING ELECTIONS	\$7,488	\$257	-\$4,012	-54%	\$11,535	\$4,047	54%
COLLECT CUST. DISB FUNDS	\$46,575	\$25,022	\$7,557	16%	\$41,117	-\$5,458	-12%
ACCOUNTING	\$80,157	\$36,665	\$6,695	8%	\$82,970	\$2,813	4%
AUDITING	\$18,000	\$8,321	\$7,000	39%	\$12,000	-\$6,000	-33%
TAX LISTING	\$18,800	\$9,536	-\$1,232	-7%	\$19,934	\$1,134	6%
TAX COLLECTING	\$39,997	\$22,650	\$2,063	5%	\$39,705	-\$292	-1%
DOCUMENT RECORDING/ISSUE	\$67,460	\$28,149	\$2,460	4%	\$68,694	\$1,234	2%
LEGAL SERVICES	\$20,000	\$5,923	\$10,000	50%	\$20,000	\$0	0%
MUNICIPAL PLANNING/Zoning	\$38,259	\$14,721	\$3,282	9%	\$40,898	\$2,639	7%
GEN GOVERNMENT BUILDINGS	\$69,575	\$26,516	\$5,960	9%	\$70,283	\$708	1%
GEN. GOVERNMENT EQUIPMENT	\$16,200	\$8,731	\$200	1%	\$17,200	\$1,000	6%
POLICE DEPARTMENT	\$448,722	\$224,022	\$30,685	7%	\$459,570	\$10,848	2%
EMERGENCY MEDICAL SVCS.	\$36,218	\$17,751	-\$132	0%	\$36,218	\$0	0%
FIRE DEPARTMENT	\$241,619	\$153,335	\$86,459	100%	\$213,999	-\$27,620	-11%
EMERGENCY MANAGEMENT	\$850	\$0	\$100	12%	\$10,100	\$9,250	1088%
HIGHWAY	\$1,016,311	\$623,080	-\$55,281	-5%	\$1,087,638	\$71,327	7.0%
TOWN LANDS	\$3,500	\$1,144	\$0	0%	\$3,500	\$0	0%
HISTORICAL CEMETERIES	\$2,000	\$590	\$0	0%	\$2,000	\$0	0%
HILLSIDE CEMETERY	\$25,000	\$25,000	\$0	20%	\$25,000	\$0	0%
HEALTH REG & INSPECTING	\$1,706	\$305	-\$22	-1%	\$1,704	-\$2	0%
ANIMAL CONTROL	\$1,059	\$3	\$59	6%	\$1,060	\$1	0%
CONSTABLES	\$29,445	\$9,145	-\$1	0%	\$34,721	\$5,276	18%
TRANSFER STATION	\$293,437	\$130,920	-\$3,474	-1%	\$299,600	\$6,163	2%
RECREATION	\$89,127	\$48,805	\$10,043	11%	\$86,137	-\$2,990	-3%
MEMORIAL DAY DECORATIONS	\$1,200	\$675	\$0	0%	\$1,200	\$0	0%
LIBRARY	\$111,500	\$27,975	\$0	0%	\$111,500	\$0	0%
PREV/CONTROL FOREST FIRES	\$750	\$0	\$0	0%	\$750	\$0	0%
TREE WARDEN	\$6,109	\$849	\$1,109	18%	\$3,596	-\$2,513	-41%
OTHER GOVERNMENT	\$33,000	\$34,329	\$1,000	3%	\$34,000	\$1,000	3%
TOTAL EXPENSES	\$2,935,319	\$1,566,414	\$102,417	3.6%	\$3,023,471	\$88,152	3.0%

Account		Budget FY - 2016	Actual 12/31/15	Difference	%	Budget FY-2017	Difference	%	Notes
100-200 TAXES PENALTY INT-CURRENT									
100-2000-01.00	Property Taxes	\$2,000,299	\$1,965,554	\$80,415	4%	\$2,029,304	\$29,005	1%	
100-2000-03.00	Int on Current Year Tax	\$9,000	\$2,292	\$0	0%	\$11,000	\$2,000	22%	
100-2000-04.00	Adj. Entry - Taxes	\$0	\$352	\$0	0%	\$0	\$0	0%	
100-2000-05.00	SOV Prop. Tax Recon	\$0	\$35,793	\$0	0%	\$0	\$0	0%	
100-2002-01.00	SOV-Current Use	\$28,500	\$34,003	\$1,500	5%	\$30,000	\$1,500	5%	
Total TAXES PENALTY INT-CURRENT		\$2,037,799	\$2,037,994	\$81,915	4%	\$2,070,304	\$32,505	2%	
100-201 PENALTY INT ON DELINQUENT TAX									
100-2015-01.00	Delinquent Taxes	\$0	-\$338	\$0	0%	\$0	\$0	0%	
100-2015-03.00	Interest on Prior Yrs Tax	\$9,000	\$9,276	\$0	0%	\$14,000	\$5,000	56%	
100-2015-04.00	Penalty on Delinquent Tax	\$17,000	-\$2,002	-\$3,000	-18%	\$21,000	\$4,000	24%	
Total PENALTY INT ON DELINQUENT TAX		\$26,000	\$6,935	-\$3,000	-12%	\$35,000	\$9,000	35%	
Total TAXES		\$2,063,799	\$2,044,930	\$78,915	4%	\$2,105,304	\$41,505	2%	
100-21 LICENSES/PERMITS/FEES									
100-2101-01.00	Liquor Licenses	\$1,400	\$0	\$0	0%	\$1,500	\$100	7%	
100-2120-01.00	Dog Licenses	\$2,000	\$94	\$0	0%	\$1,600	-\$400	-20%	
100-2120-01.01	Dog Surcharges	\$1,900	\$68	\$0	0%	\$1,500	-\$400	-21%	
100-2120-02.00	Dog Fine	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-2121-01.00	Zoning Permits	\$17,500	\$9,201	-\$2,500	-14%	\$18,000	\$500	3%	
100-2121-03.00	Misc. Zoning	\$300	\$17	\$0	0%	\$300	\$0	0%	
100-2121-06.00	Zoning Compliance Cert	\$1,400	\$800	\$0	0%	\$1,600	\$200	14%	
Total LICENSES/PERMITS/FEES		\$24,500	\$10,179	-\$2,500	-10%	\$24,500	\$0	0%	
100-22 GRANTS									
100-2201-01.00	Fed Grant/Police	\$0	\$0	-\$45,000	0%	\$0	\$0	0%	
100-2230-01.00	State-Reappraisal Assist.	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-2230-03.00	State Grnt-Eq.Study assis	\$2,500	\$0	\$0	0%	\$2,500	\$0	0%	
100-2240-01.00	State Aid to Highways	\$140,000	\$70,278	\$0	0%	\$140,000	\$0	0%	
100-2250-01.00	Railroad Revenue	\$100	\$0	-\$408	-408%	\$100	\$0	0%	
100-2250-02.00	Vermont PILOT Programs	\$285,000	\$340,162	\$15,000	5%	\$325,000	\$40,000	14%	
100-2265-05.00	Sewer Dept. Admin. Fees	\$24,000	\$10,000	\$1,000	4%	\$28,000	\$4,000	17%	
Total GRANTS		\$451,600	\$420,440	-\$29,408	-7%	\$495,600	\$44,000	10%	
100-2300-50.00	Photocopier Charges	\$300	\$400	\$0	0%	\$300	\$0	0%	
100-2300-60 TRANSFER STATION REVENUES									
100-2300-60.01	Vehicle Permits	\$21,000	\$18,996	\$0	0%	\$21,000	\$0	0%	
100-2300-60.02	Temporary Passes	\$900	\$384	\$150	17%	\$900	\$0	0%	
100-2300-60.03	Demolition Materials	\$38,000	\$28,123	\$3,000	8%	\$45,000	\$7,000	18%	
100-2300-60.04	Metals	\$8,000	\$1,501	\$0	0%	\$5,000	-\$3,000	-38%	
100-2300-60.06	Other Municipalities	\$20,967	\$20,967	-\$6,149	-29%	\$23,949	\$2,982	14%	
100-2300-60.07	Tires	\$1,000	\$450	\$0	0%	\$1,000	\$0	0%	
100-2300-60.08	Bulky Waste	\$5,000	\$2,546	\$0	0%	\$5,000	\$0	0%	
100-2300-60.09	Appliances	\$1,500	\$969	\$0	0%	\$1,500	\$0	0%	

Account		Budget FY - 2016	Actual 12/31/15	Difference	%	Budget FY-2017	Difference	%	Notes
100-2300-60.10	Recyclables	\$65,070	\$11,380	\$33,070	51%	\$30,000	-\$35,070	-54%	
100-2300-60.11	Misc Scale Fees	\$1,000	\$330	\$0	0%	\$1,000	\$0	0%	
100-2300-60.12	Electronics	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-2300-60.14	MSW-Bag Fee	\$90,000	\$53,403	\$0	0%	\$100,000	\$10,000	11%	
100-2300-60.15	MSW-Scale Fee	\$41,000	\$24,885	\$0	0%	\$50,000	\$9,000	22%	
100-2300-60.16	Bottle Redemption	\$0	\$423	\$0	0%	\$450	\$450	0%	
100-2300-60.20	TS-Restitution	\$0	\$0	\$0	0%	\$0	\$0	0%	
Total TRANSFER STATION REVENUES		\$293,437	\$164,357	\$30,071	10%	\$284,799	-\$8,638	-3%	
100-2300-70.00	On-Site Septic Systems	\$300	\$330	-\$100	-33%	\$300	\$0	0%	
100-2300-80.00	Misc Fees/Rev-Police Dept	\$25,000	\$17,998	\$7,000	28%	\$30,000	\$5,000	20%	
100-2300-80.01	Misc. Fees-Constables	\$3,000	\$378	\$2,750	92%	\$200	-\$2,800	-93%	
100-2300-81.00	Misc. Revenues-Fire Dept.	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-2300-85.00	Misc. Donations - C.F.R.	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-2300-90.00	Misc. Fees - General Govt	\$1,000	-\$417	\$0	0%	\$1,000	\$0	0%	
100-2300-90.01	Processing Fee-NSF Cks	\$200	\$50	\$0	0%	\$200	\$0	0%	
100-2300-95.00	Misc. Fees - Highway Dept	\$1,000	\$563	\$0	0%	\$1,000	\$0	0%	
100-2300-96.00	Sale Surplus Land/Equip	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-2310-00.00	Recording Fee Surcharge	\$0	\$5,193	\$0	0%	\$0	\$0	0%	
100-2310-01.00	Recording Fees	\$24,500	\$12,130	\$0	0%	\$24,500	\$0	0%	
100-2311-00.00	Marriage Licenses	\$500	\$130	\$0	0%	\$400	-\$100	-20%	
100-2312-00.00	DMV Registrations	\$200	\$111	\$0	0%	\$200	\$0	0%	
100-2313-00.00	Hunting/Fishing Licenses	\$100	\$0	\$0	0%	\$100	\$0	0%	
100-2330-01.00	Maps	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-2350-01.00	Copies - Town Clerk	\$4,500	\$2,936	\$500	11%	\$4,500	\$0	0%	
100-2390-00.00	Misc. Fees - Town Clerk	\$1,500	\$493	\$0	0%	\$1,500	\$0	0%	
Sub-Total Misc & TC Revenue		\$61,800	\$39,893	\$10,150	16%	\$63,900	\$2,100	3%	
100-2711 RECREATION PROGRAMS									
100-2711-01.00	CB Gate	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-2711-01.01	CB Concession Rental	\$1,400	\$525	\$175	13%	\$1,400	\$0	0%	
100-2711-01.02	CB Facilities Rental	\$3,000	\$550	\$0	0%	\$3,000	\$0	0%	
100-2711-01.03	CB Kayak Rental	\$500	\$1,415	\$0	0%	\$1,800	\$1,300	260%	
100-2711-01.05	CB-Raffles	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-2711-01.06	CB Day Pass	\$28,000	\$23,492	\$4,100	15%	\$25,000	-\$3,000	-11%	
100-2711-01.07	CB Season Pass-Res	\$3,000	\$1,255	-\$1,300	-43%	\$2,800	-\$200	-7%	
100-2711-01.08	CB Season Pass NonRes	\$2,000	\$390	-\$2,300	-115%	\$2,000	\$0	0%	
100-2711-02.00	Adult Recreation	\$500	\$0	-\$500	-100%	\$360	-\$140	-28%	self-funded
100-2711-03.00	Swim Program	\$1,800	\$90	\$650	36%	\$1,000	-\$800	-44%	
100-2711-04.00	Sports Programs	\$3,500	\$2,140	\$0	0%	\$3,500	\$0	0%	
100-2711-05.00	Special Events	\$6,000	\$3,687	\$6,000	100%	\$5,808	-\$192	-3%	self-funded
100-2711-06.00	Ins Claims-Rec properties	\$0	\$0	\$0	0%	\$0	\$0	0%	
Total RECREATION PROGRAMS		\$49,700	\$33,544	\$6,825	14%	\$46,668	-\$3,032	-6%	
100-2930 INTEREST DIVIDENDS									

Account		Budget FY - 2016	Actual 12/31/15	Difference	%	Budget FY-2017	Difference	%	Notes
100-2930-01.00	Interest & Dividends	\$500	\$211	-\$300	-60%	\$400	-\$100	-20%	
Total INTEREST DIVIDENDS		\$500	\$211	-\$300	-60%	\$400	-\$100	-20%	
100-2940 GIFTS & DONATIONS									
100-2940-00.00	Gifts & Donations	\$0	\$0	\$0	0%	\$0	\$0	0%	
Total GIFTS & DONATIONS		\$0	\$0	\$0	0%	\$0	\$0	0%	
100-2970-04.00	Refund - VLCT	\$4,000	\$1,238	-\$2,000	-50%	\$2,000	-\$2,000	-50%	
100-2971-01.00	Ins & Other Reimb - Hwy	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-2971-02.00	Ins & Other Reimb-Police	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-2971-03.00	Ins & Other Reimb-Gen Gov	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-2971-04.00	Ins & Other Reimb-FD	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-2985-02.00	Other Income from Schools	\$1,500	\$0	-\$500	-33%	\$0	-\$1,500	-100%	
100-2990-02.00	Surplus Applied	-\$15,818	\$0	-\$38,345	0%	\$0	\$15,818	-100%	\$56,691 to Buldg reserve
Total		-\$10,318	\$1,238	-\$40,845	-100%	\$2,000	\$12,318	-119%	
100-2999-01.00	Short or Overage	\$1	\$253	\$1	0%	\$0	-\$1	-100%	
Total Revenues		\$2,935,319	\$2,715,446	\$52,909	1.8%	\$3,023,471	\$88,152	3.0%	
100-3000 LEGISLATING									
100-3000-10.00	Personal Services	\$5,200	\$0	\$0	0%	\$5,200	\$0	0%	Chair \$1200, 4 members @ \$1000 each/ chair @ \$1200
100-3000-10.01	Administrative Services	\$3,500	\$553	\$0	0%	\$3,535	\$35	1%	Board Secty/Communications Information
100-3000-15.00	Employee Benefits	\$120	\$37	-\$54	45%	\$88	-\$32	-27%	Workers Comp & Unemployment
100-3000-15.05	Fica Expense	\$666	\$42	-\$1	0%	\$668	\$2	0%	
100-3000-20.00	Office Supplies	\$300	\$97	\$0	0%	\$300	\$0	0%	
100-3000-30.00	Advertising	\$250	\$0	\$0	0%	\$250	\$0	0%	
100-3000-34.02	Postage	\$150	\$10	\$0	0%	\$150	\$0	0%	
100-3000-40.00	Dues Subs Meetings	\$6,022	\$6,022	-\$166	3%	\$6,139	\$117	2%	VLCT
100-3000-48.00	Insurance	\$8,300	\$4,465	\$700	-8%	\$9,377	\$1,077	13%	Prop & Casualty \$ + Public Officials \$
100-3000-56.00	Other Purchased Services	\$1,000	\$11	\$0	0%	\$1,000	\$0	0%	Awards, donations, memorials
100-3000-74.00	Travel & Transport	\$100	\$0	\$0	0%	\$100	\$0	0%	
Total LEGISLATING		\$25,608	\$11,237	\$479	-2%	\$26,807	\$1,199	5%	
100-3080 ORDINANCES & PROCEEDINGS									
100-3080-10.00	Personal Services	\$0	\$0	\$0	0%	\$0	\$0	0%	Town Report
100-3080-15.00	Employee Benefits	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-3080-15.05	Fica Expense	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-3080-30.00	Advertising	\$250	\$0	\$0	0%	\$250	\$0	0%	
100-3080-34.01	Telephone	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-3080-34.02	Postage	\$140	\$0	-\$15	11%	\$140	\$0	0%	

Account		Budget FY - 2016	Actual 12/31/15	Difference	%	Budget FY-2017	Difference	%	Notes
100-3080-56.00	Other Purchased Services	\$150	\$0	\$0	0%	\$150	\$0	0%	
100-3080-62.00	Printing & Binding	\$650	\$0	-\$150	23%	\$1,000	\$350	54%	
100-3080-74.00	Travel & Transportation	\$25	\$0	\$0	0%	\$25	\$0	0%	
Total ORDINANCES & PROCEEDINGS		\$1,215	\$0	\$165	14%	\$1,565	\$350	29%	
100-3210 MANAGING MUNICIPALITIES									
100-3210-10.00	Personal Services	\$62,500	\$31,696	-\$3,475	-6%	\$72,615	\$10,115	16%	
100-3210-10.02	Administrative Services	\$26,520	\$14,382	\$5,756	22%	\$26,785	\$265	1%	Admin Asst @30rs week inc \$ reflects change (other 10 hrs
100-3210-10.03	Webmaster	\$1,200	\$69	\$0	0%	\$998	-\$203	-17%	
100-3210-15.00	Employee Benefits	\$25,179	\$13,252	-\$16,617	-66%	\$24,734	-\$445	-2%	
100-3210-15.05	Fica Expense	\$6,902	\$3,497	\$268	4%	\$7,604	\$702	10%	
100-3210-20.00	Office Supplies	\$1,500	\$69	\$0	0%	\$1,500	\$0	0%	
100-3210-30.00	Advertising	\$100	\$0	\$0	0%	\$200	\$100	100%	
100-3210-34.01	Telephone	\$1,150	\$824	\$150	13%	\$1,150	\$0	0%	
100-3210-34.02	Postage	\$280	\$26	\$30	11%	\$280	\$0	0%	
100-3210-40.00	Dues Subs Meetings	\$500	\$875	\$0	0%	\$500	\$0	0%	
100-3210-48.00	Insurance	\$10,100	\$4,727	\$100	1%	\$10,605	\$505	5%	Prop & Casualty \$ + Employment Prac \$
100-3210-56.00	Other Purchased Services	\$3,500	\$1,213	\$1,000	29%	\$3,500	\$0	0%	
100-3210-56.01	Union Negotiations	\$2,000	\$0	\$0	0%	\$5,000	\$3,000	150%	Union Negotiations
100-3210-74.00	Travel & Transport	\$3,000	\$126	\$0	0%	\$3,000	\$0	0%	
Total MANAGING MUNICIPALITIES		\$144,431	\$70,757	-\$12,788	-9%	\$158,470	\$14,039	10%	
100-3310 CONDUCTING ELECTIONS									
100-3310-10.00	Personal Services	\$2,123	\$0	-\$149	-7%	\$2,144	\$21	1%	3 Elections: TC + Asst TC (3 election/Twn Mtg) shared
100-3310-15.00	Employee Benefits	\$113	\$0	\$7	6%	\$112	-\$1	-1%	
100-3310-15.05	FICA	\$162	\$0	-\$12	-7%	\$164	\$2	1%	
100-3310-20.00	Office Supplies	\$2,000	\$0	\$0	0%	\$1,000	-\$1,000	-50%	ballots
100-3310-30.00	Advertising	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-3310-34.01	Telephone	\$340	\$172	\$0	0%	\$450	\$110	32%	
100-3310-34.02	Postage	\$250	\$85	-\$293	-117%	\$550	\$300	120%	
100-3310-40.00	Dues Subs and Meetings	\$0	\$0	-\$65	0%	\$65	\$65	0%	
100-3310-56.00	Other Purchased Services	\$2,500	\$0	-\$3,450	-138%	\$7,000	\$4,500	180%	Election workers 3 elections FY16/17 \$4,900 to code machine
100-3310-74.00	Travel & Transport	\$0	\$0	-\$50	0%	\$50	\$50	0%	
Total CONDUCTING ELECTIONS		\$7,488	\$257	-\$4,012	-54%	\$11,535	\$4,047	54%	
100-3400 COLLECT CUST. DISB FUNDS									
100-3400-10.00	Personal Services	\$32,745	\$18,868	\$6,037	18%	\$27,643	-\$5,102	-16%	(Treas + Asst Treas (when treas unavailable)
100-3400-15.00	Employee Benefits	\$10,275	\$4,224	\$1,408	14%	\$10,309	\$34	0%	
100-3400-15.05	Fica Expense	\$2,505	\$1,430	\$462	18%	\$2,115	-\$390	-16%	[FY1617=\$5950 treas
100-3400-20.00	Office Supplies	\$250	\$31	-\$250	-100%	\$250	\$0	0%	
100-3400-30.00	Advertising	\$0	\$78	\$0	0%	\$0	\$0	0%	
100-3400-34.01	Telephone	\$300	\$149	\$0	0%	\$300	\$0	0%	

Account		Budget FY - 2016	Actual 12/31/15	Difference	%	Budget FY-2017	Difference	%	Notes
100-3400-34.02	Postage	\$300	\$205	-\$50	-17%	\$300	\$0	0%	
100-3400-40.00	Dues Subs Meetings	\$50	\$0	\$0	0%	\$50	\$0	0%	
100-3400-56.00	Other Purchased Services	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-3400-74.00	Travel & Transport	\$150	\$36	-\$50	-33%	\$150	\$0	0%	
100-3400-91.00	Interest Expense	\$0	\$0	\$0	0%	\$0	\$0	0%	
Total COLLECT CUST. DISB FUNDS		\$46,575	\$25,022	\$7,557	16%	\$41,117	-\$5,458	-12%	
100-3410 ACCOUNTING									
100-3410-10.00	Personal Services	\$46,241	\$23,093	\$3,366	7%	\$48,804	\$2,563	6%	
100-3410-10.01	Clerk/Assist	\$6,427	\$2,464	\$187	3%	\$5,777	-\$650	-10%	Accounting clerk 10 hrs a week
100-3410-15.00	Employee Benefits	\$20,975	\$8,259	\$3,020	14%	\$21,728	\$753	4%	
100-3410-15.05	Fica Expense	\$4,029	\$1,926	\$272	7%	\$4,175	\$146	4%	
100-3410-20.00	Office Supplies	\$700	\$404	\$200	29%	\$700	\$0	0%	
100-3410-34.01	Telephone	\$350	\$175	\$0	0%	\$350	\$0	0%	
100-3410-34.02	Postage	\$700	\$344	-\$150	-21%	\$700	\$0	0%	
100-3410-40.00	Dues Subs Meetings	\$285	\$0	\$0	0%	\$285	\$0	0%	VTGFOA \$, VLCT \$, NEMRC \$
100-3410-56.00	Other Purchased Services	\$300	\$0	-\$200	-67%	\$300	\$0	0%	NEMRC software changes, unforeseen/IT
100-3410-74.00	Travel & Transport	\$150	\$0	\$0	0%	\$150	\$0	0%	
Total ACCOUNTING		\$80,157	\$36,665	\$6,695	8%	\$82,970	\$2,813	4%	
100-3420 AUDITING									
100-3420-56.00	Other Purchased Services	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-3420-60.00	Professional Services	\$18,000	\$8,321	\$7,000	39%	\$12,000	-\$6,000	-33%	
Total AUDITING		\$18,000	\$8,321	\$7,000	39%	\$12,000	-\$6,000	-33%	
100-3430 TAX LISTING									
100-3430-10.01	Clerk/Assessor Salaries	\$12,360	\$5,666	\$360	3%	\$12,484	\$124	1%	
100-3430-15.00	Employee Benefits	\$54	\$22	-\$10	-19%	\$55	\$1	2%	
100-3430-15.05	Fica Expense	\$946	\$433	\$28	3%	\$955	\$9	1%	
100-3430-20.00	Office Supplies	\$300	\$299	-\$200	-67%	\$300	\$0	0%	
100-3430-30.00	Advertising	\$0	\$73	\$0	0%	\$0	\$0	0%	
100-3430-34.01	Telephone	\$350	\$176	\$0	0%	\$350	\$0	0%	
100-3430-34.02	Postage	\$150	\$20	-\$50	-33%	\$150	\$0	0%	
100-3430-40.00	Dues Subs Meetings	\$90	\$50	-\$110	-122%	\$90	\$0	0%	
100-3430-56.00	Other Purchased Services	\$4,500	\$2,750	-\$1,000	-22%	\$4,500	\$0	0%	NEMC/Patriot Tech Su
100-3430-56.01	Reappraisal Costs after S	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-3430-60.00	Professional Services	\$0	\$0	\$0	0%	\$1,000	\$1,000	0%	Assessor
100-3430-74.00	Travel & Transport	\$50	\$48	-\$250	-500%	\$50	\$0	0%	
100-3430-95.00	Property Appraisal Reserv	\$0	\$0	\$0	0%	\$0	\$0	0%	
Total TAX LISTING		\$18,800	\$9,536	-\$1,232	-7%	\$19,934	\$1,134	6%	
100-3440 TAX COLLECTING									

Account		Budget FY - 2016	Actual 12/31/15	Difference	%	Budget FY-2017	Difference	%	Notes
100-3440-10.00	Personal Services	\$21,598	\$14,158	\$540	3%	\$16,446	-\$5,152	-24%	(50% Scty to Tax Collector) w/7hrs OT
100-3440-15.00	Employee Benefits	\$10,237	\$4,233	\$1,407	14%	\$10,366	\$129	1%	
100-3440-15.01	Retiree Benefits	\$0	\$2	\$0	0%		\$0	0%	
100-3440-15.05	Fica Expense	\$1,652	\$1,069	\$41	2%	\$1,258	-\$394	-24%	
100-3440-20.00	Office Supplies	\$1,100	\$569	\$350	32%	\$1,200	\$100	9%	Tax bills, receipt books, envelopes, partial payment forms
100-3440-30.00	Advertising	\$300	\$113	\$0	0%	\$300	\$0	0%	
100-3440-34.01	Telephone	\$310	\$172	\$10	3%	\$335	\$25	8%	
100-3440-34.02	Postage	\$2,000	\$1,313	-\$1,000	-50%	\$2,000	\$0	0%	
100-3440-40.00	Dues Subs Meetings	\$50	\$0	\$0	0%	\$50	\$0	0%	
100-3440-56.00	Other Purchased Services	\$200	\$767	-\$300	-150%	\$200	\$0	0%	NEMRC software changes/hardware/it
100-3440-56.01	Small Claims Court Fees	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-3440-64.00	Refunds & Abatements	\$2,500	\$254	\$1,000	40%	\$7,500	\$5,000	200%	BOA,BCA, SOV appeals resulting in prior yrs' tax refunds
100-3440-74.00	Travel & Transport	\$50	\$0	\$15	30%	\$50	\$0	0%	
100-3440-83.00	Equipment	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-3440-91.00	Interest Expense	\$0	\$0	\$0	0%	\$0	\$0	0%	
Total TAX COLLECTING		\$39,997	\$22,650	\$2,063	5%	\$39,705	-\$292	-1%	
100-3500 DOCUMENT RECORDING/ISSUE									
100-3500-10.00	Personal Services	\$30,140	\$15,916	\$878	3%	\$30,442	\$302	1%	Clerk (shared w/Elections 140 hrs)
100-3500-10.01	Administrative Services	\$10,043	\$1,556	\$293	3%	\$10,143	\$100	1%	Asst (shared w/Elections)
100-3500-15.00	Employee Benefits	\$19,542	\$7,746	\$2,715	14%	\$20,262	\$720	4%	
100-3500-15.01	Retiree Benefits	\$26	\$23	\$0	0%	\$42	\$16	62%	
100-3500-15.05	Fica Expense	\$3,074	\$1,308	\$89	3%	\$3,105	\$31	1%	
100-3500-20.00	Office Supplies	\$2,500	\$296	-\$1,000	-40%	\$2,500	\$0	0%	
100-3500-30.00	Advertising	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-3500-34.01	Telephone	\$400	\$172	-\$200	-50%	\$450	\$50	13%	
100-3500-34.02	Postage	\$500	\$1,097	-\$250	-50%	\$500	\$0	0%	
100-3500-40.00	Dues Subs Meetings	\$85	\$35	-\$15	-18%	\$100	\$15	18%	
100-3500-56.00	Other Purchased Services	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-3500-62.00	Printing & Binding	\$1,000	\$0	\$0	0%	\$1,000	\$0	0%	
100-3500-74.00	Travel & Transport	\$150	\$0	-\$50	-33%	\$150	\$0	0%	
100-3500-79.00	Transfers-Muni Rec Rsrv	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-3500-83.00	Machinery & Equipment	\$0	\$0	\$0	0%	\$0	\$0	0%	
Total DOCUMENT RECORDING/ISSUE		\$67,460	\$28,149	\$2,460	4%	\$68,694	\$1,234	2%	
100-3510 LEGAL SERVICES									
100-3510-60.00	Professional Services	\$20,000	\$5,923	\$10,000	50%	\$20,000	\$0	0%	

Account		Budget FY - 2016	Actual 12/31/15	Difference	%	Budget FY-2017	Difference	%	Notes
Total LEGAL SERVICES		\$20,000	\$5,923	\$10,000	50%	\$20,000	\$0	0%	
100-3610 MUNICIPAL PLANNING/ZONING									
100-3610-10.00	Personal Services	\$19,261	\$6,979	\$421	2%	\$21,353	\$2,092	11%	ZA, Safty Officer, DRB & PC Members
100-3610-10.01	Administrative Services	\$10,472	\$3,416	\$3,551	34%	\$10,576	\$104	1%	ZA scty 10 Hrs + DRB/PC Scty
100-3610-15.00	Employee Benefits	\$1,233	\$612	\$388	31%	\$1,101	-\$132	-11%	
100-3610-15.05	Fica Expense	\$2,275	\$790	\$304	13%	\$2,443	\$168	7%	
100-3610-20.00	Office Supplies	\$150	\$114	-\$350	-233%	\$300	\$150	100%	
100-3610-30.00	Advertising	\$1,500	\$809	-\$500	-33%	\$1,500	\$0	0%	
100-3610-34.01	Telephone	\$600	\$165	\$0	0%	\$600	\$0	0%	
100-3610-34.02	Postage	\$1,400	\$862	\$0	0%	\$1,400	\$0	0%	
100-3610-40.00	Dues Subs Meetings	\$1,200	\$974	\$0	0%	\$925	-\$275	-23%	RRPC
100-3610-56.00	Other Purchased Services	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-3610-60.00	Professional Services	\$0	\$0	-\$200	-200%	\$0	\$0	0%	
100-3610-62.00	Printing & Binding	\$0	\$0	-\$500	-500%	\$200	\$200	0%	
100-3610-74.00	Travel & Transport	\$168	\$0	\$168	100%	\$500	\$332	198%	Safety Officer training
Total MUNICIPAL PLANNING/ZONING		\$38,259	\$14,721	\$3,282	9%	\$40,898	\$2,639	7%	
100-3710 GEN GOVERNMENT BUILDINGS									
100-3710-10.00	Personal Services	\$0	\$0	\$0	0%	\$0	\$0	0%	Town Offices
100-3710-21.00	Operating Supplies	\$375	\$0	\$0	0%	\$375	\$0	0%	
100-3710-21.01	Heating Oil -Town Ofc	\$0	\$0	-\$3,000	0%	\$0	\$0	0%	
100-3710-22.00	Repair & Maint. Supplies	\$500	\$124	\$0	0%	\$500	\$0	0%	
100-3710-48.00	Insurance	\$2,700	\$1,623	-\$500	-19%	\$3,408	\$708	26%	
100-3710-56.00	Other Purchased Services	\$4,500	\$1,125	\$500	11%	\$4,500	\$0	0%	
100-3710-66.00	Building Rent	\$42,000	\$16,362	\$2,460	6%	\$42,000	\$0	0%	includes takedown
100-3710-68.00	Repair & Maintenance	\$1,000	\$0	\$0	0%	\$1,000	\$0	0%	
100-3710-76.00	Utilities	\$18,500	\$7,283	\$6,500	35%	\$18,500	\$0	0%	incl electric heat BUT only 1 T.O. location
100-3710-81.00	Building Improvements	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-3710-95.00	Capital Improvements/Rsrv	\$0	\$0	\$0	0%	\$0	\$0	0%	
Total GEN GOVERNMENT BUILDINGS		\$69,575	\$26,516	\$5,960	9%	\$70,283	\$708	1%	
100-3720 GEN. GOVERNMENT EQUIPMENT									
100-3720-21.00	Operating supplies	\$3,500	\$1,402	\$0	0%	\$4,000	\$500	14%	supplies
100-3720-56.00	Other Purchased Services	\$1,500	\$1,127	\$0	0%	\$1,500	\$0	0%	IT
100-3720-66.00	Rentals	\$4,500	\$1,840	\$0	0%	\$4,500	\$0	0%	copier, postage meter
100-3720-68.00	Repair & Maintenance	\$5,500	\$4,363	\$0	0%	\$6,000	\$500	9%	
100-3720-83.00	Machinery & Equipment	\$1,200	\$0	\$200	17%	\$1,200	\$0	0%	
100-3720-95.00	Capital improvement/Rsrv	\$0	\$0	\$0	0%	\$0	\$0	0%	Town Offices
Total GEN. GOVERNMENT EQUIPMENT		\$16,200	\$8,731	\$200	1%	\$17,200	\$1,000	6%	

Account		Budget FY - 2016	Actual 12/31/15	Difference	%	Budget FY-2017	Difference	%	Notes
100-41 POLICE DEPARTMENT									
100-4110-10.00	Personal Services		\$142,069						
	Full time (Chief & 3FT)	\$179,690			4%	\$183,270	\$3,581	2%	
	Part time-Justin	\$18,746			-91%	\$22,100	\$3,354	18%	
	Part time-Other	\$22,135				\$22,143	\$8	0%	14hrs/wk@\$17/hr
	Administrative Asst. (15 Hrs/Wk)	\$9,930			13%	\$10,029	\$99	1%	
	Overtime/Holidays	\$13,021			3%	\$12,992	-\$28	0%	
	Total Labor	\$243,521	\$142,069	\$13,581	6%	\$250,534	\$7,012	3%	
100-4110-15.00	Employee Benefits	\$105,868	\$32,278	\$14,385	14%	\$88,997	-\$16,871	-16%	incl VMERS + med ins for Justin
100-4110-15.01	Retiree Benefits	\$26	\$10	\$26	100%	\$21	-\$5	-19%	
100-4110-15.05	Fica Expense	\$18,407	\$10,800	\$343	2%	\$19,166	\$759	4%	
100-4110-15.07	Uniforms & Cleaning	\$2,000	\$1,016	\$0	0%	\$2,000	\$0	0%	4 at \$500
100-4110-20.00	Office Supplies	\$1,000	\$606	\$0	0%	\$2,000	\$1,000	100%	
100-4110-21.00	Operating Supplies	\$3,000	\$4,528	\$500	17%	\$4,500	\$1,500	50%	copier, scanner
100-4110-23.00	Small Tools & Equipment	\$1,000	\$149	\$0	0%	\$1,500	\$500	50%	
100-4110-30.00	Advertising	\$250	\$798	\$0	0%	\$500	\$250	100%	
100-4110-34.01	Telephone	\$6,000	\$4,355	\$500	8%	\$7,000	\$1,000	17%	Mobil Data/ Cell/ office/VIBRS
100-4110-34.02	Postage	\$300	\$107	\$0	0%	\$300	\$0	0%	
100-4110-40.00	Dues Subs Meetings	\$1,500	\$246	\$750	50%	\$3,000	\$1,500	100%	required trainings
100-4110-48.00	Insurance	\$19,600	\$8,337	\$1,100	6%	\$25,088	\$5,488	28%	property & casualty (28% inc law enf liab)
100-4110-56.00	Other Purchased Svcs	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-4110-74.00	Travel and Transport	\$250	\$150	\$0	0%	\$500	\$250	100%	
100-4110-83.00	Equipment	\$2,000	\$0	\$0	0%	\$2,400	\$400	20%	
100-4170-00.00 POLICE STATION									
100-4170-21.00	Operating Supplies (heat)	\$0		\$0	0%	\$4,000	\$4,000	100%	
100-4170-22.00	Repair & Maint. Supplies	\$0		\$0	0%	\$500	\$500	100%	
100-4170-48.00	Insurance	\$0		\$0	0%	\$1,565	\$1,565	100%	building Ins
100-4170-56.00	Other Purchased Services	\$0		\$0	0%		\$0	0%	
100-4170-68.00	Repair & Maintenance	\$0		\$0	0%	\$1,000	\$1,000	100%	
100-4170-76.00	Utilities	\$0		\$0	0%	\$4,000	\$4,000	100%	electric, water, sewer
100-4170-81.00	Building Improvements	\$0		\$0	0%	\$0	\$0	0%	
100-4170-95.00	Capital Improvements/Rsrv	\$0		\$0	0%		\$0	0%	
100-4180-00.00 POLICE VEHICLES									
100-4180-10.00	Personal Services	\$0		\$0	0%	\$0	\$0	0%	
100-4180-21.00	Operating Supplies	\$21,000	\$5,905	\$500	-100%	\$21,000	\$0	0%	
100-4180-22.00	Repair & Maint Supplies	\$5,000	\$3,302	\$0	0%	\$6,000	\$1,000	20%	tires, parts
100-4180-23.00	Small Tools & Equipment-V	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-4180-56.00	Other Purchased Svcs	\$0	\$0	\$0	0%	\$0	\$0	0%	

Account		Budget FY - 2016	Actual 12/31/15	Difference	%	Budget FY-2017	Difference	%	Notes
100-4180-68.00	Repair & Maintenance	\$4,000	\$2,366	\$0	0%	\$4,000	\$0	0%	
100-4180-83.00	Machinery & Equipment	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-4180-95.00	Capital Imp/Eqpmt Rsrve	\$14,000	\$7,000	-\$1,000	-7%	\$10,000	-\$4,000	-29%	debt on 1 Veh
Total POLICE DEPARTMENT		\$448,722	\$224,022	\$30,685	7%	\$459,570	\$10,848	2%	
100-4200 EMERGENCY MEDICAL SVCS.									
100-4200-21.00	Operating Supplies	\$2,000	\$0	\$0	0%	\$2,000	\$0	0%	
100-4200-21.01	Heating Fuel	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-4200-22.00	Repair & Maintenance Sup	\$800	\$0	\$0	0%	\$800	\$0	0%	
100-4200-30.00	Advertising	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-4200-34.01	Telephone	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-4200-34.02	Postage	\$50	\$0	\$0	0%	\$50	\$0	0%	
100-4200-40.00	Dues Subs Meetings	\$3,500	\$1,442	\$0	0%	\$3,500	\$0	0%	
100-4200-44.00	Points	\$3,500	\$0	\$0	0%	\$3,500	\$0	0%	
100-4200-56.00	Other Purchased Services	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-4200-56.01	Regional Ambulance Svc.	\$18,868	\$9,434	-\$132	-1%	\$18,868	\$0	0%	
100-4200-56.02	Benefits-CFR	\$7,500	\$6,875	\$0	0%	\$7,500	\$0	0%	
100-4200-68.00	Repairs & Maintenance	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-4200-76.00	Utilities	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-4200-95.00	Capital Imp/Eqpmt Reserve	\$0	\$0	\$0	0%	\$0	\$0	0%	
Total EMERGENCY MEDICAL SVCS.		\$36,218	\$17,751	-\$132	0%	\$36,218	\$0	0%	
100-45 VOLUNTEER FIRE DEPARTMENT									
100-4510-10.00	Personal Services	\$1,500	\$17	\$0	0%	\$1,500	\$0	0%	scty/admin
100-4510-15.00	Employee Benefits	\$52	\$4	\$15	100%	\$37	-\$15	-28%	
100-4510-15.05	Fica Expense	\$115	\$1	\$0	0%	\$115	\$0	0%	
100-4510-20.00	Office Supplies	\$200	\$128	\$0	0%	\$200	\$0	0%	
100-4510-21.00	Operating Supplies	\$1,175	\$172	\$0	0%	\$500	-\$675	-57%	
100-4510-23.00	Small Tools & Equipment	\$1,500	\$200	\$1,500	100%	\$750	-\$750	-50%	
100-4510-30.00	Advertising	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-4510-34.01	Telephone	\$2,500	\$701	\$0	0%	\$1,800	-\$700	-28%	
100-4510-34.02	Postage	\$100	\$1	\$0	0%	\$100	\$0	0%	
100-4510-34.03	Paging Service	\$1,300	\$1,100	\$0	0%	\$2,300	\$1,000	77%	
100-4510-40.00	Dues Subs Meetings	\$3,655	\$496	\$0	0%	\$2,000	-\$1,655	-45%	
100-4510-44.00	Points	\$8,500	\$8,500	\$0	0%	\$8,500	\$0	0%	
100-4510-48.00	Insurance	\$17,000	\$7,029	\$4,324	100%	\$21,082	\$4,082	24%	incl CERT bldg w/o PD
100-4510-56.00	Other Purchased Services	\$1,800	\$0	\$0	0%	\$800	-\$1,000	-56%	
100-4510-56.01	Benefits/Retirement	\$15,000	\$11,473	\$0	0%	\$15,000	\$0	0%	
100-4510-68.00	Rep & Maint - Gen Equip	\$500	\$0	\$0	0%	\$500	\$0	0%	
100-4570-00.00 FIRE STATIONS									
100-4570-21.00	Operating Supplies	\$6,000	\$488	\$0	0%	\$7,000	\$1,000	17%	heat
100-4570-22.00	Repair & Main. Supplies	\$1,500	\$1,357	\$0	0%	\$1,500	\$0	0%	
100-4570-56.00	Other Purchased Services	\$0	\$310	\$0	0%	\$0	\$0	0%	

Account		Budget FY - 2016	Actual 12/31/15	Difference	%	Budget FY-2017	Difference	%	Notes
100-4570-68.00	Repair & Maintenance	\$2,000	\$0	\$0	0%	\$4,000	\$2,000	100%	
100-4570-76.00	Utilities	\$4,000	\$2,939	\$500	100%	\$4,000	\$0	0%	
100-4570-81.00	Building Improvements	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-4570-82.00	Improvmts Other Than Bldg	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-4570-90.00	Bond Payments-Principal	\$75,000	\$75,000	\$75,000	100%	\$75,000	\$0	0%	Bond
100-4570-91.00	Bond Payments-Interest	\$43,372	\$21,686	\$5,120	100%	\$42,465	-\$907	-2%	Bond
100-4570-95.00	CERT Bldg Reserve	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-4580-00.00	FIRE TRUCKS & EQUIPMENT								
100-4580-10.00	Personal Services	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-4580-21.00	Operating Supplies	\$3,500	\$942	\$0	0%	\$3,500	\$0	0%	
100-4580-22.00	Repair & Maint. Supplies	\$1,500	\$1,829	\$0	0%	\$1,500	\$0	0%	
100-4580-22.01	Pick-up R&M Supplies	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-4580-22.02	Ladder Truck R&M Supplies	\$0	\$172	\$0	0%	\$0	\$0	0%	
100-4580-22.03	Engine #3 R&M Supplies	\$0	\$8	\$0	0%	\$0	\$0	0%	
100-4580-22.04	Engine #4 R&M Supplies	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-4580-22.05	Engine #5 R&M Supplies	\$0	\$177	\$0	0%	\$0	\$0	0%	
100-4580-22.06	Tanker R&M Supplies	\$0	\$179	\$0	0%	\$0	\$0	0%	
100-4580-22.07	Rescue Van R&M Supplies	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-4580-23.00	Small Tools & Equipment	\$14,000	\$1,289	\$0	0%	\$14,000	\$0	0%	
100-4580-68.00	Repair & Maintenance	\$5,850	\$2,137	\$0	0%	\$5,850	\$0	0%	
100-4580-74.00	Travel & Transport	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-4580-83.00	Machinery & Equipment	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-4580-95.00	Capital Imp/Eqpmt Reserve	\$30,000	\$15,000	\$0	0%	\$0	-\$30,000	-100%	
Total VOLUNTEER FIRE DEPARTMENT		\$241,619	\$153,335	\$86,459	100%	\$213,999	-\$27,620	-11%	
100-4700	EMERGENCY MANAGEMENT								
100-4700-21.00	Operating Supplies	\$250	\$0	\$0	0%	\$0	-\$250	-100%	
100-4700-34.01	Telephone	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-4700-34.02	Postage	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-4700-40.00	Dues Subs Meetings	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-4700-56.00	Other Purchased Services	\$500	\$0	\$0	0%	\$10,000	\$9,500	1900%	generator grant local s
100-4700-74.00	Travel & Transport	\$100	\$0	\$100	100%	\$100	\$0	0%	
Total EMERGENCY MANAGEMENT		\$850	\$0	\$100	12%	\$10,100	\$9,250	1088%	
100-5100	PUBLIC WORKS								
100-5100-10.00	Personal Services		\$25,637						
	Full time (Supervisor & 3FT)	\$160,694		\$4,683	3%	\$162,310	\$1,616	1%	Supervisor & 3FT+2PT
	Overtime/Holidays	\$5,916		\$4,379	74%	\$5,975	\$60	1%	^ monitoring
	Part-time (2)	\$41,068		\$36,859	90%	\$38,294	-\$2,774	-7%	PT(nte 23/29hrs each)
	Road Commissioner	\$5,000	\$2,904	\$0	0%	\$7,575	\$2,575	52%	
Total Labor		\$212,677	\$28,541	\$45,920	22%	\$214,154	\$1,476	1%	
100-5100-10.01	Elections Support Svcs	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-5100-10.02	Gen Govt Bldg Maint	\$0	\$0	\$0	0%	\$0	\$0	0%	

Account		Budget FY - 2016	Actual 12/31/15	Difference	%	Budget FY-2017	Difference	%	Notes
100-5100-10.03	Police Vehicle Maint	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-5100-10.04	Fire Vehicle Maint	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-5100-10.05	CB Trailer Park Maint	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-5100-10.06	Cemetery Lawn Maint	\$0	\$343	\$0	0%	\$0	\$0	0%	
100-5100-10.07	Dewey Field Maint	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-5100-10.08	Hydeville Field Maint	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-5100-10.09	Crystal Beach Maint	\$0	\$156	\$0	0%	\$0	\$0	0%	
100-5100-10.10	Library Lawn Maint	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-5100-10.20	Road Commissioner	\$5,000	\$2,904	\$0	0%	\$7,575	\$2,575	52%	
100-5100-15.00	Employee Benefits	\$85,919	\$35,376	\$2,613	3%	\$99,766	\$13,847	16%	
100-5100-15.01	Retiree Benefits	\$78	\$30	\$39	50%	\$78	\$0	0%	
100-5100-15.05	Fica Expense	\$16,270	\$7,163	\$3,513	22%	\$16,383	\$113	1%	
100-5100-15.07	Uniforms	\$2,000	\$760	-\$500	-25%	\$2,000	\$0	0%	
100-5100-20.00	Office Supplies	\$300	\$120	\$100	33%	\$375	\$75	25%	
100-5100-23.00	Small Tools & Equipment	\$425	\$100	\$425	100%	\$400	-\$25	-6%	
100-5100-30.00	Advertising	\$350	\$282	\$250	71%	\$350	\$0	0%	
100-5100-34.01	Telephone	\$2,200	\$844	\$0	0%	\$1,800	-\$400	-18%	
100-5100-34.02	Postage	\$60	\$16	\$5	8%	\$60	\$0	0%	
100-5100-34.03	Paging Service	\$2,700	\$1,440	\$0	0%	\$2,880	\$180	7%	
100-5100-40.00	Dues Subs Meetings	\$110	\$0	\$10	9%	\$110	\$0	0%	
100-5100-48.00	Insurance	\$14,300	\$7,039	\$500	0%	\$15,901	\$1,601	11%	
100-5100-56.00	Other Purchased Services	\$275	\$300	\$275	100%	\$275	\$0	0%	
100-5100-60.00	Engineering	\$3,500	\$2,257	-\$6,500	-186%	\$0	-\$3,500	-100%	
100-5100-64.00	Refunds & Abatements	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-5100-74.00	Travel & Transport	\$0	\$0	-\$100	-100%	\$0	\$0	0%	
100-5100-92.00	Assessments & Fees	\$0	\$400	\$0	0%	\$0	\$0	0%	
Total PUBLIC WORKS		\$341,164	\$85,168	\$46,550	14%	\$354,531	\$13,367	4%	
100-5110 SUMMER MAINTENANCE									
100-5110-10.00	Personal Services	\$0	\$32,308	\$0	0%	\$0	\$0	0%	
100-5110-21.00	Operating Supplies	\$2,000	\$5,541	-\$3,500	-175%	\$8,370	\$6,370	319%	Chloride (9000 gal @.93)
100-5110-22.00	Repair & Main. Supplies	\$8,250	\$999	\$750	9%	\$5,200	-\$3,050	-37%	
100-5110-23.00	Small Tools & Equipment	\$500	\$129	\$0	0%	\$450	-\$50	-10%	
100-5110-30.00	Advertising	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-5110-56.00	Other Purchased Services	\$30,000	\$30,217	-\$77,000	-257%	\$83,645	\$53,645	179%	mowing/ sweeping-crushing done every other year
100-5110-66.00	Rentals	\$10,000	\$3,029	\$0	0%	\$0	-\$10,000	-100%	
100-5110-83.00	Machinery & Equipment	\$1,000	\$0	\$0	0%	\$1,000	\$0	0%	
Total SUMMER MAINTENANCE		\$51,750	\$72,223	-\$79,750	-154%	\$98,665	\$46,915	91%	
100-5115 CAPITAL PROJECTS									
100-5115-10.00	Personal Services	\$0	\$4,752	\$0	0%	\$0	\$0	0%	
100-5115-21.00	Operating Supplies	\$0	\$229	\$0	0%	\$0	\$0	0%	
100-5115-56.00	OPS-Chip/Crack Seal	\$19,250	\$21,834	-\$2,750	-14%	\$20,000	\$750	4%	\$3,600/day x 6 days

Account		Budget FY - 2016	Actual 12/31/15	Difference	%	Budget FY-2017	Difference	%	Notes
100-4570-68.00	Repair & Maintenance	\$2,000	\$0	\$0	0%	\$4,000	\$2,000	100%	
100-4570-76.00	Utilities	\$4,000	\$2,939	\$500	100%	\$4,000	\$0	0%	
100-4570-81.00	Building Improvements	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-4570-82.00	Improvmts Other Than Bldg	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-4570-90.00	Bond Payments-Principal	\$75,000	\$75,000	\$75,000	100%	\$75,000	\$0	0%	Bond
100-4570-91.00	Bond Payments-Interest	\$43,372	\$21,686	\$5,120	100%	\$42,465	-\$907	-2%	Bond
100-4570-95.00	CERT Bldg Reserve	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-4580-00.00	FIRE TRUCKS & EQUIPMENT								
100-4580-10.00	Personal Services	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-4580-21.00	Operating Supplies	\$3,500	\$942	\$0	0%	\$3,500	\$0	0%	
100-4580-22.00	Repair & Maint. Supplies	\$1,500	\$1,829	\$0	0%	\$1,500	\$0	0%	
100-4580-22.01	Pick-up R&M Supplies	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-4580-22.02	Ladder Truck R&M Supplies	\$0	\$172	\$0	0%	\$0	\$0	0%	
100-4580-22.03	Engine #3 R&M Supplies	\$0	\$8	\$0	0%	\$0	\$0	0%	
100-4580-22.04	Engine #4 R&M Supplies	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-4580-22.05	Engine #5 R&M Supplies	\$0	\$177	\$0	0%	\$0	\$0	0%	
100-4580-22.06	Tanker R&M Supplies	\$0	\$179	\$0	0%	\$0	\$0	0%	
100-4580-22.07	Rescue Van R&M Supplies	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-4580-23.00	Small Tools & Equipment	\$14,000	\$1,289	\$0	0%	\$14,000	\$0	0%	
100-4580-68.00	Repair & Maintenance	\$5,850	\$2,137	\$0	0%	\$5,850	\$0	0%	
100-4580-74.00	Travel & Transport	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-4580-83.00	Machinery & Equipment	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-4580-95.00	Capital Imp/Eqpmt Reserve	\$30,000	\$15,000	\$0	0%	\$0	-\$30,000	-100%	
Total VOLUNTEER FIRE DEPARTMENT		\$241,619	\$153,335	\$86,459	100%	\$213,999	-\$27,620	-11%	
100-4700	EMERGENCY MANAGEMENT								
100-4700-21.00	Operating Supplies	\$250	\$0	\$0	0%	\$0	-\$250	-100%	
100-4700-34.01	Telephone	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-4700-34.02	Postage	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-4700-40.00	Dues Subs Meetings	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-4700-56.00	Other Purchased Services	\$500	\$0	\$0	0%	\$10,000	\$9,500	1900%	generator grant local s
100-4700-74.00	Travel & Transport	\$100	\$0	\$100	100%	\$100	\$0	0%	
Total EMERGENCY MANAGEMENT		\$850	\$0	\$100	12%	\$10,100	\$9,250	1088%	
100-5100	PUBLIC WORKS								
100-5100-10.00	Personal Services		\$25,637						
	Full time (Supervisor & 3FT)	\$160,694		\$4,683	3%	\$162,310	\$1,616	1%	Supervisor & 3FT+2PT
	Overtime/Holidays	\$5,916		\$4,379	74%	\$5,975	\$60	1%	^ monitoring
	Part-time (2)	\$41,068		\$36,859	90%	\$38,294	-\$2,774	-7%	PT(nte 23/29hrs each)
	Road Commissioner	\$5,000	\$2,904	\$0	0%	\$7,575	\$2,575	52%	
Total Labor		\$212,677	\$28,541	\$45,920	22%	\$214,154	\$1,476	1%	
100-5100-10.01	Elections Support Svcs	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-5100-10.02	Gen Govt Bldg Maint	\$0	\$0	\$0	0%	\$0	\$0	0%	

Account		Budget FY - 2016	Actual 12/31/15	Difference	%	Budget FY-2017	Difference	%	Notes
100-5100-10.03	Police Vehicle Maint	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-5100-10.04	Fire Vehicle Maint	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-5100-10.05	CB Trailer Park Maint	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-5100-10.06	Cemetery Lawn Maint	\$0	\$343	\$0	0%	\$0	\$0	0%	
100-5100-10.07	Dewey Field Maint	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-5100-10.08	Hydeville Field Maint	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-5100-10.09	Crystal Beach Maint	\$0	\$156	\$0	0%	\$0	\$0	0%	
100-5100-10.10	Library Lawn Maint	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-5100-10.20	Road Commissioner	\$5,000	\$2,904	\$0	0%	\$7,575	\$2,575	52%	
100-5100-15.00	Employee Benefits	\$85,919	\$35,376	\$2,613	3%	\$99,766	\$13,847	16%	
100-5100-15.01	Retiree Benefits	\$78	\$30	\$39	50%	\$78	\$0	0%	
100-5100-15.05	Fica Expense	\$16,270	\$7,163	\$3,513	22%	\$16,383	\$113	1%	
100-5100-15.07	Uniforms	\$2,000	\$760	-\$500	-25%	\$2,000	\$0	0%	
100-5100-20.00	Office Supplies	\$300	\$120	\$100	33%	\$375	\$75	25%	
100-5100-23.00	Small Tools & Equipment	\$425	\$100	\$425	100%	\$400	-\$25	-6%	
100-5100-30.00	Advertising	\$350	\$282	\$250	71%	\$350	\$0	0%	
100-5100-34.01	Telephone	\$2,200	\$844	\$0	0%	\$1,800	-\$400	-18%	
100-5100-34.02	Postage	\$60	\$16	\$5	8%	\$60	\$0	0%	
100-5100-34.03	Paging Service	\$2,700	\$1,440	\$0	0%	\$2,880	\$180	7%	
100-5100-40.00	Dues Subs Meetings	\$110	\$0	\$10	9%	\$110	\$0	0%	
100-5100-48.00	Insurance	\$14,300	\$7,039	\$500	0%	\$15,901	\$1,601	11%	
100-5100-56.00	Other Purchased Services	\$275	\$300	\$275	100%	\$275	\$0	0%	
100-5100-60.00	Engineering	\$3,500	\$2,257	-\$6,500	-186%	\$0	-\$3,500	-100%	
100-5100-64.00	Refunds & Abatements	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-5100-74.00	Travel & Transport	\$0	\$0	-\$100	-100%	\$0	\$0	0%	
100-5100-92.00	Assessments & Fees	\$0	\$400	\$0	0%	\$0	\$0	0%	
Total PUBLIC WORKS		\$341,164	\$85,168	\$46,550	14%	\$354,531	\$13,367	4%	
100-5110 SUMMER MAINTENANCE									
100-5110-10.00	Personal Services	\$0	\$32,308	\$0	0%	\$0	\$0	0%	
100-5110-21.00	Operating Supplies	\$2,000	\$5,541	-\$3,500	-175%	\$8,370	\$6,370	319%	Chloride (9000 gal @.93)
100-5110-22.00	Repair & Main. Supplies	\$8,250	\$999	\$750	9%	\$5,200	-\$3,050	-37%	
100-5110-23.00	Small Tools & Equipment	\$500	\$129	\$0	0%	\$450	-\$50	-10%	
100-5110-30.00	Advertising	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-5110-56.00	Other Purchased Services	\$30,000	\$30,217	-\$77,000	-257%	\$83,645	\$53,645	179%	mowing/ sweeping-crushing done every other year
100-5110-66.00	Rentals	\$10,000	\$3,029	\$0	0%	\$0	-\$10,000	-100%	
100-5110-83.00	Machinery & Equipment	\$1,000	\$0	\$0	0%	\$1,000	\$0	0%	
Total SUMMER MAINTENANCE		\$51,750	\$72,223	-\$79,750	-154%	\$98,665	\$46,915	91%	
100-5115 CAPITAL PROJECTS									
100-5115-10.00	Personal Services	\$0	\$4,752	\$0	0%	\$0	\$0	0%	
100-5115-21.00	Operating Supplies	\$0	\$229	\$0	0%	\$0	\$0	0%	
100-5115-56.00	OPS-Chip/Crack Seal	\$19,250	\$21,834	-\$2,750	-14%	\$20,000	\$750	4%	\$3,600/day x 6 days

Account		Budget FY - 2016	Actual 12/31/15	Difference	%	Budget FY-2017	Difference	%	Notes
100-5115-56.02	OPS-Reclaim/Repave	\$224,000	\$220,896	-\$41,000	-18%	\$162,123	-\$61,877	-28%	was reduced last yr + -\$100K from carryover
Total CAPITAL PROJECTS		\$243,250	\$247,711	-\$43,750	-18%	\$182,123	-\$61,127	-25%	
100-5130 TRAFFIC CONTROL									
100-5130-10.00	Personal Services	\$0	\$745	\$0	0	\$0	\$0	0%	
100-5130-21.00	Operating Supplies	\$6,000	\$1,028	\$0	0	\$6,000	\$0	0%	
100-5130-23.00	Small Tools & Equipment	\$1,000	\$0	\$0	0	\$1,000	\$0	0%	
Total TRAFFIC CONTROL		\$7,000	\$1,773	\$0	0	\$7,000	\$0	0%	
100-5140 WINTER MAINTENANCE									
100-5140-10.00	Personal Services	\$0	\$18,997	\$0	0%	\$0	\$0	0%	
100-5140-21.00	Operating Supplies	\$10,000	\$583	\$2,000	0%	\$10,000	\$0	0%	
100-5140-21.01	Winter Salt	\$64,000	\$63,725	\$16,000	25%	\$65,528	\$1,528	2%	800 tons at \$81.91/ton
100-5140-21.02	Winter Sand	\$45,500	\$44,790	-\$4,000	-9%	\$53,966	\$8,466	19%	3500 yds at \$15.42/yd
100-5140-56.00	Other Purchased Services	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-5140-66.01	Salt Shed Rental	\$3,750	\$3,600	\$0	0%	\$3,600	-\$150	-4%	
100-5140-83.00	Machinery & Equipment	\$0	\$0	\$0	0%	\$0	\$0	0%	
Total WINTER MAINTENANCE		\$123,250	\$131,695	\$14,000	11%	\$133,094	\$9,844	8%	
100-5200 SIDEWALKS									
100-5200-10.00	Personal Services	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-5200-21.00	Operating Supplies	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-5200-56.00	Other Purchased Services	\$10,000	\$628	\$0	0%	\$45,000	\$35,000	350%	local grant match = 20%
Total SIDEWALKS		\$10,000	\$628	\$0	0%	\$45,000	\$35,000	350%	
100-5220 STORM DRAINAGE SYSTEMS									
100-5220-10.00	Personal Services	\$0	\$1,694	\$0	0%	\$0	\$0	0%	
100-5220-21.00	Operating Supplies	\$20,000	\$884	\$10,000	50%	\$10,000	-\$10,000	-50%	culverts
100-5220-56.00	Other Purchased Services	\$500	\$1,270	\$500	100%	\$500	\$0	0%	
Total STORM DRAINAGE SYSTEMS		\$20,500	\$3,848	\$10,500	51%	\$10,500	-\$10,000	-49%	
100-5240 BRIDGES									
100-5240-10.00	Personal Services	\$0	\$166	\$0	0%	\$0	\$0	0%	
100-5240-21.00	Operating Supplies	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-5240-56.00	Other Purchased Services	\$30,000	\$182	\$0	0%	\$40,000	\$10,000	33%	float bridge
Total BRIDGES		\$30,000	\$348	\$0	0%	\$40,000	\$10,000	33%	
100-5310 HWY GARAGE									
100-5310-10.00	Personal Services	\$0	\$3,227	\$0	0%	\$0	\$0	0%	
100-5310-21.00	Operating Supplies	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-5310-21.01	Fuel-Garage	\$3,000	\$1,633	\$500	17%	\$3,000	\$0	0%	burning mostly wood
100-5310-21.02	Vehicle Fuels	\$35,000	\$8,191	\$0	0%	\$25,000	-\$10,000	-29%	
100-5310-22.00	Repair & Main. Supplies	\$1,500	\$1,295	\$200	13%	\$1,500	\$0	0%	
100-5310-23.00	Small Tools & Equipment	\$325	\$22	\$25	8%	\$325	\$0	0%	

Account		Budget FY - 2016	Actual 12/31/15	Difference	%	Budget FY-2017	Difference	%	Notes
100-5310-56.00	Other Purchased Services	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-5310-68.00	Repairs & Maintenance	\$2,500	\$2,452	\$0	0%	\$2,500	\$0	0%	
100-5310-74.00	Travel & Transport	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-5310-76.00	Utilities	\$4,300	\$1,375	\$1,050	24%	\$3,000	-\$1,300	-30%	
100-5310-81.00	Building Improvemnts	\$0	\$0	-\$10,000	-10000%	\$10,000	\$10,000	0%	Paint, drain, OSHA-safety, last yr was cut
100-5310-82.00	Improv'ts other than Bldg	\$5,000	-\$450	\$0	0%	\$5,000	\$0	0%	
Total HWY GARAGE		\$51,625	\$17,746	-\$8,225	-16%	\$50,325	-\$1,300	-3%	
100-5330 TOWN MECHANIC									
100-5330-10.00	Personal Services	\$46,837	\$23,784	\$1,329	3%	\$47,284	\$447	1%	
100-5330-15.00	Employee Benefits	\$9,727	\$4,496	\$1,188	12%	\$9,973	\$246	3%	
100-5330-15.05	FICA	\$3,583	\$1,829	\$102	3%	\$3,617	\$34	1%	
100-5330-15.07	Uniforms	\$500	\$247	\$0	0%	\$500	\$0	0%	
100-5330-20.00	Office Supplies	\$125	\$40	\$75	60%	\$100	-\$25	-20%	
100-5330-21.00	Operating Supplies	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-5330-22.00	Repair & Maint. Supplies	\$25,000	\$12,785	-\$5,000	-20%	\$29,000	\$4,000	16%	last yr was cut \$5K
100-5330-22.08	90 140G Grader	\$5,000	\$81	\$2,000	40%	\$0	-\$5,000	-100%	
100-5330-22.09	03 Loader	\$0	\$0	\$0	0%	\$6,000	\$6,000	0%	
100-5330-23.00	Small Tools & Equipment	\$4,000	\$475	\$0	0%	\$3,500	-\$500	-13%	
100-5330-34.01	Telephone	\$600	\$236	\$300	50%	\$550	-\$50	-8%	
100-5330-40.00	Dues Subs Meetings	\$200	\$0	\$200	100%	\$0	-\$200	-100%	
100-5330-56.00	Other Purchased Services	\$500	\$0	\$0	0%	\$200	-\$300	-60%	
100-5330-68.00	Repair & Maintenance	\$1,500	\$467	\$0	0%	\$500	-\$1,000	-67%	
100-5330-74.00	Travel & Transport	\$200	\$0	\$200	100%	\$175	-\$25	-13%	
100-5330-83.00	Machinery & Equipment	\$5,000	\$0	\$5,000	100%	\$5,000	\$0	0%	
100-5330-95.00	Capital Imp/Eqpmt Reserve	\$35,000	\$17,500	\$0	0%	\$60,000	\$25,000	71%	Capital debt = \$98,133/yr (\$35K + \$25K shortage)
Total TOWN MECHANIC		\$137,772	\$61,940	\$5,394	4%	\$166,400	\$28,628	21%	
Total HIGHWAY		\$1,016,311	\$623,080	-\$55,281	-5%	\$1,087,638	\$71,327	7.0%	(decrease -3.16% each yr on avg since FY13)
100-5450 TOWN LANDS									
100-5450-10.00	Personal Services	\$0	\$256	\$0	0%	\$0	\$0	0%	The Village & Hydeville Green -
100-5450-15.00	Employee Benefits	\$0	\$8	\$0	0%	\$0	\$0	0%	Park & Ride - Sand
100-5450-15.05	Fica Expense	\$0	\$20	\$0	0%	\$0	\$0	0%	Hill Lot - Crystal
100-5450-21.00	Operating Supplies	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-5450-22.00	Rep & Maint Supplies	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-5450-30.00	Advetising	\$0	\$795	\$0	0%	\$0	\$0	0%	
100-5450-56.00	Other Purchased Services	\$3,500	\$65	\$0	0%	\$3,500	\$0	0%	
100-5450-76.00	Utilities	\$0	\$0	\$0	0%	\$0	\$0	0%	
Total TOWN LANDS		\$3,500	\$1,144	\$0	0%	\$3,500	\$0	0%	
100-5500 HISTORICAL CEMETERIES									

Account		Budget FY - 2016	Actual 12/31/15	Difference	%	Budget FY-2017	Difference	%	Notes
100-5500-10.00	Personal Services	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-5500-15.00	Employee Benefits	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-5500-15.05	FICA Expense	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-5500-22.00	Rep & Maint Supplies	\$0	\$359	\$0	0%	\$0	\$0	0%	
100-5500-23.00	Small Tools & Equipment		\$231	\$0	0%	\$0	\$0	0%	
100-5500-56.00	Other Purchased Services	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-5500-68.00	Repairs & Maintenance	\$2,000	\$0	\$0	0%	\$2,000	\$0	0%	
Total HISTORICAL CEMETERIES		\$2,000	\$590	\$0	0%	\$2,000	\$0	0%	
100-5520 HILLSIDE CEMETERY									
100-5520-44.00	Grant To Cemetery Assn.	\$25,000	\$25,000	\$5,000	20%	\$25,000	\$0	0%	
Total HILLSIDE CEMETERY		\$25,000	\$25,000	\$0	20%	\$25,000	\$0	0%	
100-6140 HEALTH REG & INSPECTING									
100-6140-10.00	Personal Services	\$965	\$0	-\$35	-4%	\$950	-\$15	-2%	
100-6140-15.00	Employee Benefits	\$33	\$9	-\$58	-176%	\$24	-\$9	-29%	
100-6140-15.05	Fica Expense	\$74	\$0	-\$3	-4%	\$73	-\$1	-2%	
100-6140-20.00	Office Supplies	\$3	\$2	-\$7	-233%	\$13	\$10	333%	
100-6140-21.00	Operating Supplies	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-6140-30.00	Advertising	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-6140-34.01	Telephone	\$300	\$157	\$25	8%	\$315	\$15	5%	
100-6140-34.02	Postage	\$56	\$3	\$31	55%	\$55	-\$1	-2%	
100-6140-40.00	Dues Subs Meetings	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-6140-56.00	Other Purchased Services	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-6140-60.00	Professional Services	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-6140-74.00	Travel & Transport	\$275	\$133	\$25	9%	\$275	\$0	0%	
Total HEALTH REG & INSPECTING		\$1,706	\$305	-\$22	-1%	\$1,704	-\$2	0%	
100-6150 ANIMAL CONTROL									
100-6150-10.00	Personal Services	\$100	\$0	\$0	0%	\$100	\$0	0%	
100-6150-15.00	Employee Benefits	\$8	\$3	-\$42	-525%	\$9	\$1	16%	
100-6150-15.05	Fica Expense	\$8	\$0	\$1	13%	\$8	\$0	-4%	
100-6150-44.00	Grants - Humane Society	\$600	\$0	\$0	0%	\$600	\$0	0%	County Humane Soc
100-6150-56.00	Other Purchased Services	\$300	\$0	\$100	33%	\$300	\$0	0%	Emergency Vet Svcs
100-6150-64.00	Refunds & Abatements	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-6150-74.00	Travel & Transport	\$43	\$0	\$0	0%	\$43	\$0	0%	
Total ANIMAL CONTROL		\$1,059	\$3	\$59	6%	\$1,060	\$1	0%	
100-6155 CONSTABLES									
100-6155-10.00	Personal Services	\$19,204	\$5,968	\$559	3%	\$20,878	\$1,674	9%	(22 hrs/wk for both @ \$18.25/hr
100-6155-15.00	Employee Benefits	\$1,035	\$440	\$30	3%	\$1,403	\$368	36%	WC ins
100-6155-15.05	Fica Expense	\$1,469	\$457	\$43	3%	\$1,597	\$128	9%	
100-6155-21.00	Operating Supplies	\$0	\$180	-\$475	0%	\$500	\$500	0%	
100-6155-21.01	1st Constable Fuel	\$1,000	\$0	\$1,000	0%	\$1,300	\$300	30%	Fuel (price increase)

Account		Budget FY - 2016	Actual 12/31/15	Difference	%	Budget FY-2017	Difference	%	Notes
100-6155-21.02	2nd Constable Fuel	\$1,000	\$0	\$1,000	0%	\$1,300	\$300	30%	Fuel (price increase)
100-6155-22.00	Repair & Maintenance Supply	\$800	\$193	\$800	0%	\$800	\$0	0%	Constable 1 - Veh repairs
100-6155-23.00	Small Tools/Equipment	\$550	\$54	\$550	100%	\$500	-\$50	-9%	2 AED batteries
100-6155-30.00	Training	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-6155-34.01	Telephone	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-6155-34.02	Postage	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-6155-40.00	Dues Subs Meetings	\$1,100	\$0	\$0	0%	\$1,600	\$500	45%	2 nat'l trng events
100-6155-48.00	Insurance	\$3,286	\$1,794	-\$709	-22%	\$4,043	\$757	23%	incl: 1st const motorcycle, 2nd const vehicle, 1st const TOC vehicle, 28% inc law enf liab
100-6155-56.00	Other Purchased Services	\$1	\$0	\$1	0%	\$0	-\$1	-100%	
100-6155-68.00	Repairs & Maintenance	\$0	\$61	\$0	0%	\$800	\$800	0%	radar cart
100-6155-74.00	Travel & Transport	\$0	\$0	-\$2,800	0%	\$0	\$0	0%	
100-6155-83.00	Machinery & Equipment	\$0	\$0	\$0	0%	\$0	\$0	0%	
Total CONSTABLES		\$29,445	\$9,145	-\$1	0%	\$34,721	\$5,276	18%	
100-6330 TRANSFER STATION									
100-6330-10.00	Pers Srvc - Operator	\$41,200	\$19,595	\$1,200	3%	\$41,604	\$404	1%	
100-6330-10.01	Pers Srvc - Roustabout	\$27,156	\$11,751	\$792	3%	\$27,423	\$267	1%	
100-6330-10.02	Pers Srvc - Mechanic	\$0	\$1,794	\$0	0%	\$0	\$0	0%	
100-6330-10.03	Pers Srvc - Other	\$4,944	\$8,207	\$2,944	60%	\$4,993	\$49	1%	seasonal
100-6330-15.00	Employee Benefits	\$39,085	\$11,631	-\$1,857	-5%	\$42,213	\$3,128	8%	
100-6330-15.05	Fica Expense	\$5,607	\$3,137	\$377	7%	\$5,663	\$56	1%	
100-6330-15.07	Uniforms	\$1,000	\$449	\$0	0%	\$1,000	\$0	0%	2 @ \$500
100-6330-20.00	Office Supplies	\$100	\$86	\$0	0%	\$100	\$0	0%	
100-6330-21.00	Operating Supplies	\$4,500	\$999	\$0	0%	\$4,500	\$0	0%	
100-6330-21.01	Operating Supplies-rollof	\$12,000	\$2,411	\$0	0%	\$12,000	\$0	0%	diesel
100-6330-22.00	Repair & Main. Supplies	\$3,000	\$2,016	\$1,000	33%	\$3,000	\$0	0%	
100-6330-22.01	Rep&Maint Supplies-rollof	\$2,000	\$2,442	-\$1,000	-50%	\$2,000	\$0	0%	
100-6330-23.00	Small Tools & Equipment	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-6330-30.00	Advertising	\$200	\$78	\$200	100%	\$300	\$100	50%	
100-6330-34.01	Telephone	\$300	\$553	\$0	0%	\$300	\$0	0%	
100-6330-34.02	Postage	\$25	\$0	\$0	0%	\$25	\$0	0%	
100-6330-40.00	Dues Subs Meetings	\$250	\$0	\$250	100%	\$250	\$0	0%	
100-6330-44.00	Grants Subsidies	\$300	\$0	\$0	0%	\$300	\$0	0%	Vermont Green-Up
100-6330-48.00	Insurance	\$3,175	\$1,352	\$175	6%	\$3,334	\$159	5%	
100-6330-56.00	Other Purchased Services	\$840	\$350	-\$1,160	-138%	\$840	\$0	0%	portable toilet
100-6330-56.01	Tipping Fees - Trash	\$60,000	\$22,433	-\$2,000	-3%	\$55,000	-\$5,000	-8%	\$60/ton
100-6330-56.02	Recycling	\$20,000	\$9,184	\$0	0%	\$18,000	-\$2,000	-10%	
100-6330-56.03	Electronics Disposal	\$0	\$0	\$0	0%	\$0	\$0	0%	

Account		Budget FY - 2016	Actual 12/31/15	Difference	%	Budget FY-2017	Difference	%	Notes
100-6330-56.06	District Surcharge	\$17,000	\$6,582	\$0	0%	\$17,000	\$0	0%	\$17.95/Ton on MSW and 10% of C & D
100-6330-56.07	Tires	\$500	\$0	\$0	0%	\$500	\$0	0%	
100-6330-56.08	Propane Tanks	\$0	\$0	-\$200	0%	\$0	\$0	0%	
100-6330-56.09	Refrigeration Draining	\$1,500	\$330	\$0	0%	\$1,000	-\$500	-33%	
100-6330-56.10	Compactor Service	\$1,000	\$0	\$0	0%	\$500	-\$500	-50%	
100-6330-56.11	Hauling	\$1,000	\$0	\$1,000	100%	\$1,000	\$0	0%	emergency pulls
100-6330-56.12	Tipping Fees-Demo	\$27,000	\$15,430	\$0	0%	\$27,000	\$0	0%	\$76.83/Ton
100-6330-56.13	Tipping Fees-Bulky	\$2,305	\$1,011	-\$5,695	-247%	\$2,305	\$0	0%	\$76.83/Ton
100-6330-56.14	Commission-Bag Sticker Sa	\$200	\$205	\$0	0%	\$200	\$0	0%	
100-6330-60.00	Professional Services	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-6330-64.00	Refunds & Abatements	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-6330-65.00	Vandalism	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-6330-66.00	Rentals	\$0	\$2,450	\$0	0%	\$0	\$0	0%	
100-6330-68.00	Repair & Maintenance	\$5,000	\$686	\$0	0%	\$5,000	\$0	0%	
100-6330-68.01	Rep & Maint-rolloff	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-6330-74.00	Travel & Transport	\$250	\$129	\$0	0%	\$250	\$0	0%	
100-6330-76.00	Utilities	\$2,000	\$629	\$500	25%	\$2,000	\$0	0%	
100-6330-81.00	Building Improvements	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-6330-82.00	Improv. Other Than Bldgs.	\$0	\$0	\$0	0%	\$15,000	\$15,000	100%	retaining wall
100-6330-83.00	Machinery & Equipment	\$0	\$0	\$0	0%	\$0	\$0	0%	bin
100-6330-95.00	Capital Imp/Eqpmt Reserve	\$10,000	\$5,000	\$0	0%	\$5,000	-\$5,000	-50%	
Total TRANSFER STATION		\$293,437	\$130,920	-\$3,474	-1%	\$299,600	\$6,163	2%	
100-7000 RECREATION ADMINISTRATION									
100-7000-10.00	Personal Services	\$9,270	\$5,148	\$270	3%	\$10,403	\$1,133	12%	Rec Program Director
100-7000-15.00	Employee Benefits	\$806	\$290	\$106	-100%	\$805	-\$1	0%	
100-7000-15.05	Fica Expense	\$709	\$394	\$40	-100%	\$796	\$87	12%	
100-7000-48.00	Insurance	\$1,584	\$674	\$88	-100%	\$1,663	\$79	5%	PACIF coverages
Total RECREATION ADMINISTRATION		\$12,369	\$6,506	\$504	4%	\$13,667	\$1,298	10%	
100-7110 DEWEY FIELD / CES FIELD									
100-7110-10.00	Personal Services	\$250	\$58	\$250	100%	\$250	\$0	0%	\$150 for Prog Dir and \$100 for Rec Chair
100-7110-15.00	Employee Benefits	\$22	\$2	\$22	100%	\$19	-\$3	-12%	
100-7110-15.05	Fica Expense	\$19	\$4	\$19	0%	\$19	\$0	1%	
100-7110-21.00	Operating Supplies	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-7110-22.00	Repair & Main. Supplies	\$3,000	\$116	\$2,500	83%	\$0	-\$3,000	-100%	Field Repair/Dewey/CES
100-7110-30.00	Advertising	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-7110-56.00	Other Purchased Services	\$1,800	\$1,050	\$600	33%	\$1,200	-\$600	-33%	Lawn Maint.
100-7110-66.00	Rentals	\$400	\$195	\$150	38%	\$275	-\$125	-31%	Portable Toilet
100-7110-68.00	Repairs & Maintenance	\$0	\$4,025	\$0	0%	\$0	\$0	0%	

Account		Budget FY - 2016	Actual 12/31/15	Difference	%	Budget FY-2017	Difference	%	Notes
100-7110-76.00	Utilities	\$1,200	\$670	\$0	0%	\$0	-\$1,200	-100%	
100-7110-81.00	Building Improvements	\$200	\$0	-\$300	-150%	\$0	-\$200	-100%	
100-7110-82.00	Improv's other than Bldg	\$300	\$0	-\$200	-67%	\$900	\$600	200%	
Total DEWEY FIELD / CES FIELD		\$7,191	\$6,121	\$3,041	42%	\$2,663	-\$4,528	-63%	
100-7115 HYDEVILLE FIELD									
100-7115-10.00	Personal Services	\$100	\$0	\$0	0%	\$100	\$0	0%	Chair
100-7115-15.00	Employee Benefits	\$9	\$0	\$9	0%	\$8	-\$1	-14%	
100-7115-15.05	Fica Expense	\$8	\$0	\$1	13%	\$8	\$0	-4%	
100-7115-21.00	Operating Supplies	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-7115-22.00	Repair & Maint. Supplies	\$500	\$0	\$397	79%	\$0	-\$500	-100%	Dirt & Stone Field
100-7115-56.00	Other Purchased Services	\$1,100	\$700	\$90	8%	\$720	-\$380	-35%	Lawn Maint.
100-7115-66.00	Rental	\$140	\$0	\$0	0%	\$275	\$135	96%	Portable Toilet
100-7115-68.00	Repair & Maintenance	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-7115-76.00	Utilities	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-7115-82.00	Improv's other than Bldg	\$500	\$0	\$500	100%	\$500	\$0	0%	Dugouts & Fence
Total HYDEVILLE FIELD		\$2,357	\$700	\$997	42%	\$1,610	-\$747	-32%	
100-7130 SWIM PROGRAM									
100-7130-10.00	Personal Services	\$850	\$620	\$180	21%	\$850	\$0	0%	Swim instructor (40hrs @ \$15.50) + chair (\$100)
100-7130-15.00	Employee Benefits	\$74	\$21	\$44	0%	\$66	-\$8	-11%	WC ins, unemployment
100-7130-15.05	Fica Expense	\$65	\$47	\$5	0%	\$65	\$0	0%	
100-7130-21.00	Operating Supplies	\$0	\$0	-\$15	0%	\$5	\$5	0%	reg forms
100-7130-23.00	Small Tools & Equipment	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-7130-30.00	Advertising	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-7130-56.00	Other Purchased Services	\$0	\$0	\$0	0%	\$0	\$0	0%	
Total SWIM PROGRAM		\$989	\$688	\$214	22%	\$986	-\$3	0%	
100-7140 CRYSTAL BEACH									
100-7140-10.00	Personal Services	\$34,639	\$18,171	\$2,724	8%	\$36,507	\$1,868	5%	Maint & gate staff- Min Wage Jump, chair staff
100-7140-15.00	Employee Benefits	\$3,014	\$1,014	\$14	0%	\$2,826	-\$188	-6%	WC ins, unemployment
100-7140-15.05	Fica Expense	\$2,650	\$1,390	\$208	8%	\$2,793	\$143	5%	
100-7140-21.00	Operating Supplies	\$2,065	\$546	-\$535	-26%	\$1,505	-\$560	-27%	paper, cleaning, gas, passes, uniforms
100-7140-21.01	Snack Bar Supplies	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-7140-22.00	Repair & Main. Supplies	\$1,400	\$1,179	\$850		\$0	-\$1,400	-100%	paint, mower, weed wacker, plumbing
100-7140-23.00	Small Tools & Equipment	\$0	\$140	\$0	0%	\$0	\$0	0%	
100-7140-30.00	Advertising	\$50	\$0	-\$50	-100%	\$100	\$50	100%	hiring
100-7140-34.01	Telephone	\$0	\$0	\$0	0%	\$0	\$0	0%	

Account		Budget FY - 2016	Actual 12/31/15	Difference	%	Budget FY-2017	Difference	%	Notes
100-7140-34.02	Postage	\$10	\$3	\$10	-170%	\$10	\$0	0%	
100-7140-56.00	Other Purchased Services	\$0	\$1,355	\$0	0%	\$0	\$0	0%	
100-7140-56.01	Commission-Kayak Rentals	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-7140-66.00	Rentals	\$325	\$0	-\$75	-23%	\$375	\$50	15%	portable toilet
100-7140-68.00	Repair & Maintenance	\$640	\$232	\$640	100%	\$650	\$10	2%	sand,plumbing
100-7140-74.00	Travel and Transportation	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-7140-76.00	Utilities	\$2,600	\$2,290	\$400	15%	\$2,600	\$0	0%	
100-7140-81.00	Improvements to Buildings	\$0	\$0	-\$750	-750%	\$750	\$750	0%	changing station
100-7140-82.00	Improv's other than Bldgs	\$600	\$0	-\$3,900	-650%	\$6,300	\$5,700	950%	tree work, paddle boat, tables, grills,
100-7140-83.00	Machinery & Equipment	\$0	\$0	\$0	0%	\$0	\$0	0%	benches, paint
100-7140-95.00	Capital Improv'mnts/Reser	\$5,000	\$2,500	\$0	0%	\$0	-\$5,000	-100%	
Total CRYSTAL BEACH		\$52,993	\$28,821	-\$491	-1%	\$54,415	\$1,422	3%	
100-7230 YOUTH SPORTS									
100-7230-10.00	Personal Services	\$2,000	\$0	\$0	0%	\$2,000	\$0	0%	Umpires/Referees, Director/Chair
100-7230-15.00	Employee Benefits	\$174	\$62	\$124	71%	\$155	-\$19	-11%	Stipends
100-7230-15.05	Fica Expense	\$153	\$0	\$0	0%	\$153	\$0	0%	
100-7230-21.00	Operating Supplies	\$3,000	\$1,819	-\$500	-17%	\$3,000	\$0	0%	Batting Cage & Pitching Machine
100-7230-22.00	Repair & Main. Supplies	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-7230-34.02	Postage	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-7230-56.00	Other Purchased Services	\$1,000	\$600	-\$297	-30%	\$1,320	\$320	32%	Registrations, Team/League Fees
100-7230-66.00	Rentals	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-7230-74.00	Travel & Transport	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-7230-82.00	Improv's other than Bldgs	\$0	\$0	\$0	0%	\$0	\$0	0%	
Total YOUTH SPORTS		\$6,327	\$2,481	-\$673	-11%	\$6,628	\$301	5%	
100-7240 SPECIAL EVENTS									
100-7240-10.00	Personal Services	\$4,600	\$3,038	\$4,600	0%	\$4,600	\$0	0%	program instructors
100-7240-15.00	Employee Benefits	\$400	\$36	\$400	0%	\$356	-\$44	-11%	WC,Unempl
100-7240-15.05	Fica Expense	\$352	\$232	\$352	0%	\$352	\$0	0%	FICA exp
100-7240-21.00	Operating Supplies	\$648	\$178	\$648	0%	\$500	-\$148	-23%	
100-7240-30.00	Advertising	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-7240-34.01	Telephone	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-7240-34.02	Postage	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-7240-56.00	Other Purchased Services	\$400	\$0	\$200	50%	\$0	-\$400	-100%	
Total Special Events		\$6,400	\$3,485	\$6,200	97%	\$5,808	-\$592	-9%	self-funded
100-7330 ADULT RECREATION									
100-7330-10.00	Personal Services	\$100	\$0	\$0	0%	\$225	\$125	125%	self supporting
100-7330-15.00	Employee Benefits	\$9	\$3	\$4	44%	\$17	\$8	94%	
100-7330-15.05	Fica Expense	\$8	\$0	\$1	13%	\$17	\$9	115%	
100-7330-20.00	Office Supplies	\$0	\$0	\$0	0%	\$0	\$0	0%	

Account		Budget FY - 2016	Actual 12/31/15	Difference	%	Budget FY-2017	Difference	%	Notes
100-7330-21.00	Operating Supplies	\$350	\$0	\$250	71%	\$100	-\$250	-71%	
100-7330-30.00	Advertising	\$26	\$0	-\$4	-15%	\$0	-\$26	-100%	
100-7330-34.01	Telephone	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-7330-34.02	Postage	\$8	\$0	\$0	0%	\$0	-\$8	-100%	adult programs to
100-7330-56.00	Other Purchased Services	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-7330-66.00	Rentals	\$0	\$0	\$0	0%	\$0	\$0	0%	
Total Adult Recreation		\$501	\$3	\$251	50%	\$360	-\$141	-28%	
Total Recreation Budget		\$89,127	\$48,805	\$10,043	11%	\$86,137	-\$2,990	-3%	
100-7480 MEMORIAL/INDEPENDENCE DAY DECORATIONS									
100-7480-21.00	Operating Supplies	\$1,200	\$675	\$0	0%	\$1,200	\$0	0%	Flags
100-7480-34.02	Postage	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-7480-56.00	Other Purchased Services	\$0	\$0	\$0	0%	\$0	\$0	0%	
Total MEMORIAL DAY DECORATIONS		\$1,200	\$675	\$0	0%	\$1,200	\$0	0%	
100-7800 LIBRARY ADMINISTRATION									
100-7800-44.00	Grants Subsidies Contr.	\$111,500	\$27,975	\$0	0%	\$111,500	\$0	0%	
Total LIBRARY ADMINISTRATION		\$111,500	\$27,975	\$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%	
100-8120-15.00	Employee Benefits	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-8120-15.05	Fica Expense	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-8120-21.00	Operating Supplies	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-8120-23.00	Small Tools & Equipment	\$750	\$0	-\$750	0%	\$750	\$0	0%	
100-8120-34.01	Telephone	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-8120-34.02	Postage	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-8120-74.00	Travel & Transport	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-8120-83.00	Machinery & Equipment	\$0	\$0	\$0	0%	\$0	\$0	0%	
Total PREV/CONTROL FOREST FIRES		\$750	\$0	\$0	0%	\$750	\$0	0%	
100-8130 TREE WARDEN									
100-8130-10.00	Personal Services	\$1,391	\$165	\$41	3%	\$1,391	-\$1	0%	
100-8130-15.00	Employee Benefits	\$112	\$22	-\$33	-29%	\$99	-\$13	-12%	
100-8130-15.05	Fica Expense	\$106	\$13	\$3	3%	\$106	\$0	0%	
100-8130-20.00	Office Supplies	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-8130-21.00	Operating Supplies	\$1,000	\$0	\$918	92%	\$0	-\$1,000	-100%	
100-8130-30.00	Advertising	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-8130-34.01	Telephone	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-8130-34.02	Postage	\$0	\$0	-\$10	0%	\$0	\$0	0%	
100-8130-40.00	Dues Subs & Meetings	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-8130-56.00	Other Purchased Services	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-8130-60.00	Professional Services	\$3,500	\$650	\$190	5%	\$2,000	-\$1,500	-43%	
100-8130-68.00	Repair & Maintenance	\$0	\$0	\$0	0%	\$0	\$0	0%	

		Budget	Actual	Difference	%	Budget	Difference	%	Notes
Account		FY - 2016	12/31/15			FY-2017			
100-8130-74.00	Travel & Transport	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-8130-85.00	Improv other than Bldgs	\$0	\$0	\$0	0%	\$0	\$0	0%	
Total TREE WARDEN		\$6,109	\$849	\$1,109	18%	\$3,596	-\$2,513	-41%	
100-9300 OTHER GOVERNMENT									
100-9300-72.00	Rutland County Tax	\$33,000	\$34,329	\$1,000		\$34,000	\$1,000	3%	
Total OTHER GOVERNMENT		\$33,000	\$34,329	\$1,000	3%	\$34,000	\$1,000	3%	
100-9800-79.00	Deficit Applied	\$0	\$0	\$0	0%	\$0	\$0	0%	
100-9999-99.00	MISC Y/E ADJMTS	\$0	\$0	\$0	0%	\$0	\$0	0%	
Total Expenditures		\$2,935,319	\$1,566,414	102,417	3.6%	\$3,023,471	\$88,152	3.0%	
400-20 LIBRARY REVENUES									
400-2000-01.00	Castleton Appropriation	\$111,500	\$27,975	\$0	0%	\$111,500	\$0	0%	
400-2000-01.01	Hubbardton Appropriation	\$4,500	\$4,500	\$0	0%	\$4,500	\$0	0%	
400-2000-02.00	Hugh Cook Fund	\$0	\$0	\$0	0%	\$0	\$0	0%	
400-2000-03.00	Interest	\$0	\$1	\$0	0%	\$0	\$0	0%	
400-2000-04.00	Other Income	\$0	\$81	\$0	0%	\$0	\$0	0%	
400-2000-05.00	Gifts	\$0	\$729	\$0	0%	\$0	\$0	0%	
400-2000-06.00	Grants	\$0	\$0	\$0	0%	\$0	\$0	0%	
400-2935-00.00	Gain/Loss on Investments	\$0	\$0	\$0	0%	\$0	\$0	0%	
Total LIBRARY REVENUES		\$116,000	\$33,286	\$0	0%	\$116,000	\$0	0%	
400-7800 LIBRARY									
400-7800-10.00	Librarian Salary	\$22,997	\$8,583	\$670	3%	\$23,001	\$4	0%	Hourly Rate and 24 Hrs
400-7800-10.01	Library Director	\$24,012	\$11,643	\$678	3%	\$24,241	\$229	1%	Hourly Rate and 24 Hrs
400-7800-10.02	Substitute Salary	\$6,000	\$5,146	\$0	0%	\$6,000	\$0	0%	Includes 2 staff for Saturday, coverage for vacation, meetings and sick
400-7800-15.00	Employee Benefits	\$9,040	\$2,866	-\$60	-1%	\$14,103	\$5,063	56%	
400-7800-15.05	Fica Expense	\$4,055	\$1,827	\$103	3%	\$4,073	\$18	0%	
400-7800-20.00	Office Supplies	\$1,000	\$58	\$0	0%	\$1,100	\$100	10%	
400-7800-21.00	Operating Supplies	\$1,000	\$383	\$0	0%	\$1,100	\$100	10%	
400-7800-21.01	Heating Oil	\$7,500	\$812	\$0	0%	\$7,000	-\$500	-7%	
400-7800-21.02	Adult Materials	\$6,246	\$3,037	-\$254	-4%	\$6,400	\$154	2%	
400-7800-21.03	Childrens Materials	\$5,250	\$1,541	-\$250	-5%	\$5,500	\$250	5%	
400-7800-21.04	Electronic Materials	\$2,000	\$195	\$2,000	100%	\$1,600	-\$400	-20%	
400-7800-21.06	Magazines	\$800	\$84	-\$100	-13%	\$800	\$0	0%	
400-7800-21.07	Software & IT Expenses	\$2,000	\$0	-\$2,000	-100%	\$1,400	-\$600	-30%	include \$ for Databases
400-7800-22.00	Repairs and Maint Supplies	\$400	\$214	\$0	0%	\$450	\$50	13%	
400-7800-23.00	Small Tools & Equipment	\$0	\$0	\$0	0%	\$0	\$0	0%	
400-7800-30.00	Advertising	\$0	\$0	\$0	0%	\$0	\$0	0%	
400-7800-34.01	Telephone	\$1,000	\$731	\$0	0%	\$1,200	\$200	20%	Include sovernet

Account		Budget FY - 2016	Actual 12/31/15	Difference	%	Budget FY-2017	Difference	%	Notes
400-7800-34.02	Postage	\$700	\$321	\$0	0%	\$800	\$100	14%	
400-7800-40.00	Dues Subs and Meetings	\$1,000	\$0	\$0	0%	\$700	-\$300	-30%	
400-7800-48.00	Insurance	\$3,000	\$1,513	-\$200	-7%	\$3,150	\$150	5%	
400-7800-56.00	Other Purchased Services	\$1,800	\$228	\$0	0%	\$1,000	-\$800	-44%	Copier/Casella/legal/ Accounting
400-7800-60.00	Prof Services\Programs	\$1,000	\$77	\$0	0%	\$1,000	\$0	0%	
400-7800-68.00	Repairs and Maint. Bldg.	\$6,100	\$1,778	\$2,413	40%	\$4,125	-\$1,975	-32%	Per energy audit: attic insulation, electrical
400-7800-74.00	Travel and Transportation	\$1,600	\$0	\$0	0%	\$1,000	-\$600	-38%	
400-7800-76.00	Utilities	\$3,000	\$1,086	\$0	0%	\$2,900	-\$100	-3%	
400-7800-79.00	Transfers	\$0	\$0	\$0	0%		\$0	0%	
400-7800-81.00	Buildings	\$0	\$0	\$0	0%		\$0	0%	
400-7800-83.00	Machinery and Equipment	\$0	\$0	-\$3,000	0%	\$1,500	\$1,500	0%	
Total LIBRARY EXPENSES		\$111,500	\$42,123	\$0	0%	\$114,142	\$2,642	2%	

FY-2017 Capital Budget

The Capital Budget and Program is a plan that addresses the Town capital needs within the constraints of available funding over the next five fiscal years. A capital asset is defined to align with GASB No. 34, and include property of any kind held by the Town of Castleton, It includes all kinds of property, movable or immovable, tangible or intangible, fixed or circulating. Thus, Land and building, physical plant, infrastructure and machinery, motorcar, furniture with a life-time of five (5) years and an initial value of \$10,000.00 or more.

Goals of a Capital Budget and Program include:

- Provision of a policy framework for the expenditure of public funds for capital projects.
- Provision of public facilities and services based on reasonable expectations of population and economic growth.
- Efficient and effective use of public funds without exceeding the ability of local government to pay for adequate facilities and services.
- Support for the goals of the Town plan.

In support of these goals, the Capital Budget and Program for the Town of Castleton includes:

- Review of recent trends in capital and operating expenditures.
- Identification of existing capital assets and replacement schedules.
- Identification of additional capital needs based on new facilities/services or population growth.
- Approval of a five year plan of capital expenditures and funding sources based on review of capital needs with the Municipal Manager and department representatives and approval by the Town Selectboard.

In the first of the six years covered by the Capital Budget and Program, the list of projects, associated costs and funding sources should match the annual budget presented to voters at Town Meeting. Years two through six of the Capital Budget should reflect the best current estimate of capital needs in those years. The Selectboard should review the list of projects annually as new information on department needs, project costs, and funding sources becomes available. The project list in the Capital Budget and Program should be reviewed and if necessary updated annually.

As provided in 24 VSA, Chapter 117, Section 4404a, the Selectboard may adopt, amend or repeal the Capital Budget and Program following one or more public hearings. A copy of the proposed Capital Budget and Program shall be filed at least fifteen days prior to the final public hearing with the clerk of the municipality and the secretary of the Planning Commission. The Planning Commission may submit a report thereon to the Selectboard prior to the public hearing.

On attachment 1, you will see that the priority has been indicated in building the new town office and delaying other item for one year only. This plan would be an accumulation of resolving the temporary situation that has existed since October 2011. Currently the town has \$255,341 in reserves for the town office. After town meeting this figure could raise to \$327,532 to off-set the cost of this project. Further cost savings of approx. \$48,000 would be realized by not spending monies on the current rental situation. Much discussion on financing this project will be occur during the several informational meeting by the Selectboard. The Town Manager is also available to discuss specific inquiries to any level of detail needed.

YEAR	MAKE	MODEL	MILEAGE/HRS	VALUE/COST	USEFUL LIFE	REPLACE YR	FY-16	FY-17	FY-18	FY-19	FY-20	FY-21	
HIGHWAY							RAISE	\$ -					
							BALANCE	\$ 46,622					
1985	INT	VN	Water Truck	\$ 5,000		as needed							
1990	FORD	L-8000	Back-up	\$ 120,000	8 YEARS	as needed							
1990	CAT	GRADER		\$ 186,500	20 YEARS	2000*			\$ 350,000				
1996	FORD	L-8000	SOLD	\$ 120,000	8 YEARS	2015	\$ 8,121						
2003	JOHN DEERE	LOADER 444H		\$ 125,000	20 YEARS	2023							
2005	FORD	F-350		\$ 41,000	10 YEARS	2015*			\$ 65,000				
2005	KOBELCO	EXCAVATOR		\$ 125,000	20 YEARS	2025							
2005	BOBCAT	LOADER 444H		\$ 75,000	15 YEARS	2020						\$ 50,000	
2006	INT	DUMP	Lease	\$ 97,000	7 YEARS	2013*	\$ yr Lease		\$ 33,000				
2007	INT	DUMP		\$ 100,000	7 YEARS	2014*				\$ 33,000			
2009	FORD	F-350		\$ 41,000	7 YEARS	2016*					\$ 180,000		
2011	FORD	F-450		\$ 45,000	7 YEARS	2018				\$ 55,000			
2013	INT	DUMP(7400)	Lease	\$ 145,000	7 YEARS	2020						\$ 175,000	
2013	INT	DUMP/TANDUM	Lease	\$ 175,000	7 YEARS	2020						\$ 200,000	
2015	INT	DUMP	Lease	\$ 175,000	7 YEARS	2022	\$ 175,000						
1984	CHEV	M1009		\$ 4,000		as needed							
TRANSFER STATION							RAISE	\$ 10,000					
							BALANCE	\$ 73,636					
2006	JOHN DEERE	BACKHOE/LOADER		\$ 30,000	20 YEARS								
2003	FREINHAUF	ROLLOFF		\$ 75,000	20 YEARS								
POLICE							RAISE	\$ 15,000					
							BALANCE	\$ 14,824					
2007	DODGE	CHARGER		\$ 22,000	Salvaged '15	2016			\$ 32,000				
2008	CHEV	BLAZER		\$ 18,500	3 years								
2011	CHEV	IMPALA		\$ 28,000	3 years	2018			\$ 33,000				
2013	FORD	TAURUS		\$ 26,000	3 years	2020						\$ 34,500	
2015	FORD	ESCAPE		\$ 29,500	3 years		\$ 29,000.0						
FIRE							RAISE	\$ 30,000		\$ 35,000	\$ 35,500	\$ 36,000	\$ 36,500
							BALANCE	\$ 168,590					
1937	CHEV	Engine #1 -Antique	Original	Priceless		Keep							
1983	MAXIM	AERIAL	12,639	\$ 10,000		as needed							
1987	FORD	F350	10,891	\$ 6,000		as needed							
1991	INTERNATIONAL	4700 LP(equip. van)	65,150	\$ 11,000		as needed							
1998	INTERNATIONAL	PUMPER	1,223	\$ 170,000	20 YEARS	2020							
2003	FORD	F-550	7,544	\$ 104,680	15 YEARS	2018						\$ 150,000	
2007	KENWORTH	PUMPER/TANKER	6,071	\$ 145,000	30 YEARS	2037							
2008	SUTPHEN	PUMPER	123,275	\$ 244,000	25 YEARS	2033							
GENERAL GOVT							RAISE						
							BALANCE	\$ 255,341	\$ 255,341				
2014	Fire Station Bond												
	Police Station												
	Town Office												
	Fire Station												
	Town Offices Temp Location												
	Sand Hill Town Lot												
	Sale of Mechanic Street Lot												
	Elm St. Fire Station												
	Transfer Station												
	Beach Structures												
	Dewey Field												
	Library												
	Fund Balance												
Total Capital													
Possible Reserve to off-set cost for New Town Office													
								\$ 327,532	\$ 165,000	\$ 506,500	\$ 216,000	\$ 646,000	
WWTF							RAISE	\$ 48,929					
							BALANCE						
1997	KOBOTA			35000								\$ 40,000	
2000	CHEV	K2500	110000	35000	2005				\$ 40,000				
	WWTF Building												
	WWTF Bond												
Total Capital													
								\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000	
* Past Replacement Date													

Town of Castleton
Financial Comparison
General Fund
For Informational Purposes Only

	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	PROJECTED	PROPOSED
	2012/2013	2012/2013	2013/2014	2013/2014	2014/2015	2014/2015	2015/2016	2015/2016	BUDGET
									2016/2017
Balance July 1 surplus (deficit)	162,192	487,522	80,959	483,959	22,527	274,943	-15,819	504,718	56,691
Add: Revenues	2,585,631	2,723,506	2,614,673	2,538,780	2,859,883	2,920,639	3,298,363	3,298,363	3,073,779
Less: Expenditures	-2,747,823	-2,727,069	-2,695,632	-2,747,796	-2,882,410	-2,737,323	-3,282,544	-3,746,390	-3,130,470
Prior year adjustments						46,459			
Balance June 30 surplus (deficit)	0	483,959	0	274,943	0	504,718	0	56,691	0
Reserved		423,816		290,762		448,027		0	0
Designated		37,616		0		0		0	0
Undesignated		22,527		-15,819		56,691		56,691	
Total		<u>483,959</u>		<u>274,943</u>		<u>504,718</u>		<u>56,691</u>	
Town Budget	2,700,615		2,623,149		2,794,650		2,935,317		3,023,471
CERT Bldg Reserve			25,000						
Fire Station Bond pmt (est)					38,252				included inbudget
Social Services	24,208		24,483		24,508		21,808		25,308
Castleton Community Center	23,000		23,000		25,000		25,000		25,000
Prior yrs' deficit to increase amount to be raised by taxes							15,818		
New Police Station							300,420		
Total Expenditures	2,747,823		2,695,632		2,882,410		3,298,363		3,073,779
Less: Other Revenues	-886,316		-896,549		-901,999		-952,999		-942,718
Interest & Penalties	-50,000		-58,000		-38,000		-35,000		-46,000
From sale of bus fleet to cover police station construction costs							-300,420		
Total Expenditures less Non-tax Revenues	1,811,507		1,741,083		1,942,411		2,009,944		2,085,061
Prior yrs' surplus used to reduce amount to be raised by taxes	-162,192		-80,959		-22,527				
Subtotal	1,649,315		1,660,124		1,919,884		2,009,944		2,085,061
Amount to be Raised by Taxes	1,649,315		1,660,124		1,919,884		2,009,944		2,085,061
Municipal Tax Rate	<u>0.3770</u>		<u>0.3782</u>		<u>0.4370</u>		<u>0.4233</u>		<u>0.4408</u>

Note: The FY16-17 tax rate is only a projection, based on the above criteria. Municipal Grand list figure used = \$4,729,754 (01/11/16 Municipal Grand List)