Town of
CASTLETON, VERMONT

153rd ANNUAL REPORT
For Fiscal Year
July 01, 2013 – June 30, 2014

Castleton Fire Station

IMPORTANT TELEPHONE NUMBERS

FIRE - POLICE - RESCUE EMERGENCIES --- dial 9-1-1

Municipal Offices:	(802) 468-5319	Town Garage	468-2459
Town Manager	x 201	Transfer Station	468-3005
Tax Dept.	x 216	Wastewater Treatment Facility	468-5315
Lister's	x 217	Elementary School	468-5624
Health Officer	x 215	Village School	468-2203
Accounting	x 211	Castleton Free Library	468-5574
Police (non-emergency)	x 219	Town Clerk	468-2212
Zoning Administrator	x 225		

BUSINESS HOURS

TOWN OFFICE HOURS
8:00 A.M. – 4:00 P.M.
Monday – Friday

ZONING ADMINISTRATOR HOURS
Tuesdays 8:30 A.M – 4:30 P.M..
Thursdays 12:30 A.M – 4:30 P.M.

TRANSFER STATION HOURS
8:00 A.M. - 4:00 P.M.
Tuesday – Thursday - Saturday
Closed Holidays
Summer Hours – as posted

We Recycle.

TOWN CLERK'S HOURS
8:30 A.M. - 12:30 P.M.
1:30 P.M. - 5:00 P.M.
Monday -Tuesday - Thursday
8:30 A.M. - 12:30 P.M.
1:30 P.M. - 6:00 P.M.
Wednesday
Closed on Fridays

LIBRARY HOURS

Monday	3:00 P.M. – 8:00 P.M.
Tuesday	2:00 P.M. – 6:00 P.M.
Wednesday	2:00 P.M. – 6:00 P.M.
Thursday	3:00 P.M. – 8:00 P.M.
Friday	10:00 A.M. – 6:00 P.M.
Saturday	10:00 A.M. - NOON

TOWN OFFICE TEMPORARY LOCATION AT 1655 MAIN STREET
TOWN CLERK TEMPORARY LOCATION AT 1653 MAIN STREET

COVER CREDIT

Construction for our new Castleton Fire Station is under way on Route 30 North. The architectural design of NBF Architects of Rutland, Vermont appears on the front cover. The firm of Millbrook Building & Remodeling, Inc. from Essex Junction, Vermont was awarded the bid to construct our new building which will house the Castleton Volunteer Fire Department and Castleton First Responders.

Completion of the new facility is expected to be accomplished by the spring of 2015.

Watch for the dedication and grand opening of the new station.

DEDICATION

This 2013/2014 Annual Report is proudly dedicated to our Castleton Police Department to honor their 50th Year Anniversary.

HISTORY OF THE CASTLETON, VT POLICE DEPARTMENT

Researched and Written by
Patrolman Jeffrey M. Warfle

I am sure we are all aware that our beloved town was chartered in 1761 as a result of the New Hampshire land grants. But when did the town create our Police Department? Does anyone know who the first Police chief was? Well, I had the same questions, after a little research through town records and speaking with former Castleton Police Officers I discovered some interesting facts. It's nice to see where we come from to get a good look at where we might be going, so I would like to share what I have found.

It wasn't until 1965 that the Town of Castleton created a police force and appointed its first Chief of Police. This was two years later than the Town of Fair Haven that is one of our neighboring towns. The Town of Poultney had a Police Department created in their charter but disbanded the department in the 1970's, and the Town of Hubbardton uses a Constable. Prior to 1965 the town utilized Constables and Special Police Officers to enforce law in Castleton. Castleton is one of the unique towns in Vermont that to present day has both a full-time police force and law enforcement Constables.

Right up until 1953 Castleton had its very own jail. It was a two-cell jailer's room constructed of slate and weighed approximately 50 ton. The town sold the jail to the Shelburne Museum for one dollar per ton and it was relocated to Shelburne via train. With the exception of the roof and gable ends the station was moved whole. The process to relocate the jail took approximately 3 days and it is still on display today at the Shelburne Museum.

The first Chief of the Castleton Police Department was John J. Mulligan who was the Town Manager at the time. Mulligan was appointed Chief at the creation of the department until a suitable Chief was found. Just a little over a year later in 1966 the Town appointed George Traverse as Chief of Police. George worked diligently to provide the best possible service to the Town and retired as the Police Chief in 1991. At the start of the Police Department, town records show that Castleton State College paid for half of the Police Departments annual budget. During his

employment the Town established a police office at the Town Office located at 556 Main Street and equipped the department with cruisers and other equipment. Prior to a centralized dispatch center and computer system, George's wife worked as a dispatcher/secretary from their home. George was a one-man show until 1973 when the town authorized a 2nd full-time police officer. Among other things George developed a rank structure to the department and appointed his son, Patrick Traverse, as the second full-time officer with the rank of Sergeant. Patrick worked under his father for 12 years and has recently returned to employment with the town as a highway crewman.

I spoke with Patrick Traverse last summer and asked him what some of the obstacles were in the department. Pat told me pay and overtime were always being brought up. Pat said times were a lot different back in those days and the department was a fun and great place to work. He said the only reason he left was to take a higher paying job with Central Vermont Public Service. He added that his father was very passionate and proud of the Police Department.

George was the longest running Police Chief in the history of the department serving for 25 years as Chief and the only one predecessor that has come close to his tenure was Chief Bruce Sherwin who retired June of 2014. Chief Sherwin served for 10 years as our Police Chief after serving over 20 years with the City of Rutland Police Department.

Over the years Castleton Police has seen a revolving door of police officers coming and going. This department, as well as the Fair Haven Police Department, have been known as a "Stepping Stone" department more than a career agency. Some of the officers who have come and gone are: Joseph Arduca, Jr. who went to the Department of Motor Vehicles Enforcement; Michael Davidson – Department of Liquor Control Enforcement; Doug Norton – Vermont State Police; Mark Perkins – Rutland City and then to Vermont State Police; William Skeens – Retired Rutland County Sheriff's Department Sergeant; Gary Boutin – who retired from the Vermont State Police and became Chief after Doug Norton left for the State Police, and Castleton 1st Constable Silas Loomis served as Police Chief for a short period of

time. Health Officer Jim Leamy worked as a Special Police Officer in the late 1960's. I am sure there are many more who have had the privilege to be amongst the ranks of the Castleton Police Department, but we would have a novel of a town report if I go on.

As a small department it is hard to keep motivated, hard-working officers when we have Rutland City Police and the Vermont State Police offering higher pay and a better retirement system. The Castleton Police Department is continuously working in the right direction. Over the last two decades the department, with the aid of federal COPS (Community Oriented Policing Strategies) grants, has added two full-time police positions bringing the total up to four full-time officers. As of 2012 the department has added a 20-hour per work detective, a 20-hour per week patrol officer, a full-time K-9 Unit and updated the in-car computer systems to include an automated plate reader. In September of 2014 we welcomed in Peter Mantello from Woodstock, VT as our new Police Chief, and Michael Hoffman from Rutland, VT as a full-time Patrolman.

In conclusion, the Castleton Police Department has come a long way since 1965. We started as a one-man show and have grown into the present, motivated, dedicated police force you see patrolling your neighborhoods today. I hope you all enjoyed this information and if you have any other information about our town police department please do not hesitate to contact us.

Jan pictured with daughters
(L to R) Ivy, Jan, Twyla, Zoë

JAN JONES
Celebration of Service

A celebration was held on January 21, 2014 at the Castleton Free Library to honor **JAN JONES** for her years of service to the community.

Jan has served as our Children's Librarian for 30 years and 12 years as the Library Director. Her dedication to the children and operation of the library is greatly appreciated.

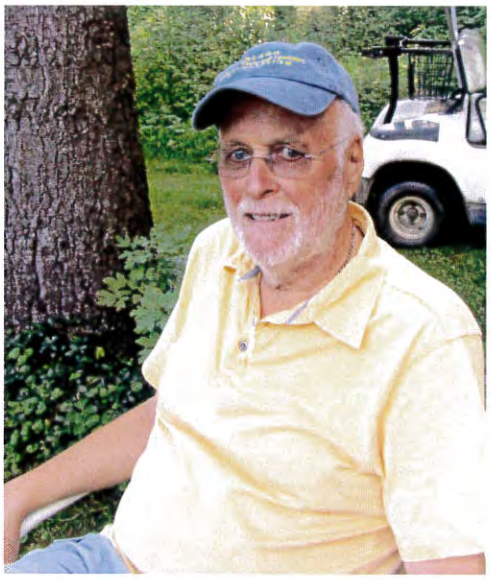
As the Children's Librarian she provides many tasks such as Story Hours, Finger Plays, and has an extensive Children's Book Collection available for our children. This is truly her passion.

As the Library Director, Jan has applied and obtained grants for programs such as new fiber optic connections for the town, laptops for the school children, and was instrumental in bringing the new town website to our town.

In Jan's words presented in the Lakes Region FreePress – **"My mission is to make the library a community center."** That she has accomplished and will continue to do so as our Library Director and Children's Librarian.

CONGRATULATIONS AND GOOD LUCK IN THE FUTURE, "JAN".

IN MEMORY OF



Claus Colm
1930 – 2013
Zoning Board
of Adjustment

Beverly M. Mayo
1923 – 2014
Planning Commission
Justice of the Peace
Board of Civil Authority

Donald G. Rivers, Sr.
1931 - 2013
Retired Employee

Edward J. Ryan
1912 – 2013
Community Affairs
101 Years Old

TABLE OF CONTENTS

Important Telephone Numbers, Business Hours, Cover Credit — Inside Front Cover
Dedication & History of the Castleton Police Department
Jan Jones – Celebration of Service
In Memory Of
Table of Contents 1
Elected Town Officials 2
Titled Positions 2
Warning – Castleton Town Meeting 4
Comparative Budget Report 8
Financial Comparison–General Fund 32
Minutes – Town Meeting & Elections March 3 & 4, 2014 33
Board Resolution, Warning, Results – 556 Main Street Renovation 37
Board Resolution, Warning, Results Fire Dept. & First Response Bldg. 41
Select Board Report 44
Town Manager's Report 45
Worksite Wellness Program Award & Appreciation 46

MUNICIPAL DEPARTMENTS AND ORGANIZATIONS
Animal Control 47
Board of Lister's 47
Castleton Cemetery Association 48
Castleton First Responders 48
Castleton Free Library 48
Cemetery Overseers 49
Constables' Department 49
Forest Fire Warden 50
Green Up Committee 50
Highway Department 51
Planning Commission 51
Police Department 51
Recreation Commission 52
Town Clerk's Report & Vital Statistics 53
Transfer Station 55
Tree Warden 55
Volunteer Fire Department 55
Wastewater Treatment Facility 56
Zoning Administrator & Development Review Board 56

FINANCIAL REPORTS AND STATEMENTS
Independent Auditor's Report 57
Combined Balance Sheet 59
Treasurer's Report of Cash Balances 60
Tax Rate Calculation 2014-2015 60
Grand List Form 411 61
Tax & Sewer Collection Summary 62
Employee Wage Summary Report 63
Castleton Cemetery Association – Financial Report 64

CASTLETON TOWN SCHOOL DISTRICT
Minutes of Town School District Meeting - March 3 & 4, 2014 67

FINANCIAL REPORTS AND STATEMENTS – CASTLETON TOWN SCHOOL DISTRICT
Auditor Report 69

SOCIAL SERVICE REPORTS
ARC Rutland Area 71
Castleton Cares Inc. 72
Castleton Community Seniors 73
Green Up Vermont 74
Poultney Mettowee Natural Resources Conservation Dist. 75
Regional Ambulance Service, Inc. 76
RSVP & The Volunteer Center 77
Rutland Area Visiting Nurse Association & Hospice 78
Rutland County Humane Society 79
Rutland County Solid Waste Dist. 80
Rutland Mental Health Services 81
Rutland Regional Planning Comm. 82
Rutland Region Transportation Con. 84
Rutland West Neighborhood Housing 85
Southwestern VT Council on Aging 86
VT Assoc. for the Blind & Visually Impaired 87
VT Leagues of Cities & Towns 88
VT Department of Health 89

INFORMATIONAL
Permits to be Obtained 90
General Information — Inside Back Cover
Dates to Remember & Meetings — Back Cover

ELECTED TOWN OFFICIALS

NAME	TERM	EXPIRATION
TOWN AGENT		
_____	1 Year	2015 *
TOWN CLERK		
Katy Thornblade	3 Years	2015 *
CONSTABLES		
(1st) Silas Loomis	2 Years	2015 *
(2nd) Scott Stevens	2 Years	2016
GRAND JUROR		
_____	1 Year	2015 *
LIBRARY TRUSTEES (5)		
Mary Waite	5 Years	2018
Richard Diehl	5 Years	2019
Thomas Kearns	5 Years	2015 *
Tina Rampone	5 Years	2016
John Klein	5 Years	2017
LISTERS (3)		
Kim J. Miller	3 Years	2016
Francis deCarolis (appt)	3 Years	2017 *
2 yrs of unexpired 3 yr term		
Matthew Miller	3 Years	2015 *
MODERATOR		
John D. Burke	1 Year	2015 *
SCHOOL BOARD DIRECTORS		
Castleton/Hubbardton Union (7)		
Julie Finnegan	3 Years	2016
Brenda Spafford (appt)		2016 *
1 yr of unexpired 3 yr term		
Tom Kearns	3 Years	2016
Toni J. Lobdell	3 Years	2017
Sharon Ryan	3 Years	2017
April Morse	3 Years	2015 *
Tim Smith	3 Years	2015 *
FAIR HAVEN UNION HIGH SCHOOL (4)		
Z. Fred Lewis	3 Years	2017 *
2 yrs of unexpired 3 yr term		
F. (Pete) DeCarolis	3 Years	2017 *
2 yrs of unexpired 3 yr term		
Jeffrey J. Breslen	3 Years	2015 *
SELECTMEN (5)		
Joseph Bruno	1 Year	2015 *
Robert Spaulding	1 Year	2015 *
John Hale	3 Years	2016
Richard Combs	3 Years	2017
Thomas Ettori	3 Years	2015 *
TREASURER		
Nancy L. Trudo	3 Years	2015 *

JUSTICES OF THE PEACE (12)

2 Years February 1, 2017
(Elected at General Election 2014)

Judi Forbes	Patricia Albin-Diercksen
Frank Giannini	Gerard Ashton
Jordan Gowland	Robert E. Grace
Scott Lobdell	Nancy M. Mark
David Rogers	Deborah Rosmus
David Seguin	Lilian Sheren

* Indicates those positions open for election on March 3, 2015

TITLED POSITIONS

NAME	TERM
ANIMAL CONTROL OFFICER	
Kevin Mulholland	
CEMETERY OVERVIEWERS (3)	
Kenneth Flowers	2015
Raymond Ladd	2015
Jon Pintello	2015
DEVELOPMENT REVIEW BOARD (5)	
Gordon Chader	2015
George P. Pritchard	2016
Robert Day	2015
John Hale	2016
Joseph Mark	2015

ECONOMIC DEVELOPMENT COMMITTEE

James Leamy	Ad Hoc
Gerald Hadeka	Jeff Biasuzzi
Claude LaPerle	Mark S. Shea
Brian Starer	
Mark Brown	

EMERGENCY MGMT COORDINATOR	
_____	2015
FIRE CHIEF	
Heath Goyette	2015

FOREST FIRE WARDEN

Heath Goyette	2015

HEALTH OFFICERS

James P. Leamy	01/15
Joseph Bruno (Deputy)	12/14

HIGHWAY SUPERVISOR

Paul Eagan	Employee

LIBRARIANS

Megaera Fitch	Employee
Janet Jones	Employee

PLANNING COMMISSION (5)

Joseph Bruno	2016
Jon Pintello	2016
Frank Giannini	2015
Jack Master	2016
Sean Seguin	2015

POLICE CHIEF

Peter Mantello	Employee

RCSWD REPRESENTATIVE

Timothy Gilbert	2015

RECREATION COMMISSION (9)

Lisa Beayon	2015
Mark Cassidy	2015
Martha Clifford	2016
Christy Coloutti	2015
Sara Stark	2015
Karen Stewart	2016
Jeff Hayes	2017
Jamie Gearwar	2017
Aaron Perry	2017

ROAD COMMISSIONER

Mark S. Shea	Employee

RUTLAND REGIONAL PLANNINGCOMMISSION - REPRESENTIATVE

John Master	2015
Jon Pintello, Alt	2015

RUTLAND REGIONAL TRANSPORTATION COUNCIL REPRESENTATIVES

Patrick Eagan	2015
Charles Jacien	2015

TAX COLLECTOR

Mark S. Shea	Employee

TOWN MANAGER

Mark S. Shea	Employee

TOWN SERVICE OFFICER

Ellen LaFleche-Christian	2015

NEIGHBORHOOD WORKS OF WESTERN VT

_____ _____

REGIONAL AMBULANCE SERVICE REPRESENTATIVE

Aleda Dutton	2015

TRANSFER STATION SUPERVISOR

Joseph Root	Employee

TREE WARDEN

Chris Immel	2015

WASTEWATER TREATMENT FACILITY SUPERVISOR

Edward Tracey	Employee

ZONING ADMINISTRATOR

Jeffrey Biasuzzi	Employee

WARNING
Castleton Town Meeting

The legal voters of the Town of Castleton, in the County of Rutland, and the State of Vermont, are hereby warned to meet at the **Jeffords Center for Science & Mathematics Auditorium at Castleton State College** in the Town of Castleton on **Monday, March 2, 2015 at 7:00 pm** to act on Articles 1 through 5 and on the first Tuesday in March, being **March 3, 2015 at 8:00 am** at the **American Legion Crippen Fellows Post 50** in said Town to vote by Australian Ballot on Articles 6 through 53. Polls close at 7:00 pm on March 3, 2015.

Article 1. Shall the Town accept the Town Report as printed?

Article 2. Shall the Town authorize payment of real and personal property taxes to the Town Treasurer in four (4) installments, with the dates for payment being August 31, November 30, February 28 (29 in leap Year) and May 31?

Article 3. Shall the Town authorize the Select Board to borrow money in anticipation of taxes?

Article 4. Shall the Town at this meeting discuss the proposed Select Board's budget for the expenses for the ensuing year?

Article 5. To act upon any business, which may properly come before this meeting?

THE FOLLOWING ARTICLES WILL BE VOTED ON MARCH 3, 2015 BY AUSTRALIAN BALLOT ARTICLES *6 - 53*.

Article 6. To elect Officers for the following terms: a Town Agent for 1 year; a Town Clerk for 3 years; a1st Constable for 2 years; a Grand Juror for 1 year; a Library Trustee for 5 years; a Lister for 3 years; a Lister for 2 years of an unexpired 3 years; a Treasurer for 3 years; Town Moderator for 1 year; 2 Select Board members for 1 year, 1 Select Board member for 3 years,

Article 7. To elect two School Directors for terms of three years each; and elect one School Director for the remaining year of three year term to the Castleton/Hubbardton Union School Board.

Article 8. To elect one School Director for the term of three years; and two School Directors for the remaining two years of three year terms to the Fair Haven Union High School Board.

Article 9. Shall the Town end the practice of voting the town line-item budget and to warn the budget for the 2016 annual meeting in 6 articles that represent services of operation? (Public Safety, Public Work, General Government, Library, Recreation and Cemetery)

Article 10. Shall the Town appropriate the sum of $25,608 for Legislating?

Article 11. Shall the Town appropriate the sum of $1,215 for Ordinances & Proceedings?

Article 12. Shall the Town appropriate the sum of $144,431 for Managing Municipalities? (Less anticipated revenue of $14,982)

Article 13. Shall the Town appropriate the sum of $7,488 for Conducting Elections?

Article 14. Shall the Town appropriate the sum of $46,574for Collection, Custody & Disbursement of Funds? (Less anticipated revenue of $700)

Article 15. Shall the Town appropriate the sum of $80,158 for Accounting?

Article 16. Shall the Town appropriate the sum of $18,000 for Auditing?

Article 17. Shall the Town appropriate the sum of $18,800 for Tax Listing? (Less anticipated revenue of $2500)

Article 18. Shall the Town appropriate the sum of $39,998 for Tax Collecting? (Less anticipated revenue of $348,500)

Article 19. Shall the Town appropriate the sum of $67,460 for Document Recording/Issue? (Less anticipated revenue of $36,600)

Article 20. Shall the Town appropriate the sum of $20,000 for Legal Services?

Article 21. Shall the Town appropriate the sum of $38,258 for Municipal Planning & Zoning? (Less anticipated revenue of $19,200)

Article 22. Shall the Town appropriate the sum of $69,575 for General Government Buildings?

Article 23. Shall the Town appropriate the sum of $16,200 General Government Equipment?

Article 24. Shall the Town appropriate the sum of $448,722 for Police Department? (Less anticipated revenue of $25,000)

Article 25. Shall the Town appropriate the sum of $36,218 for Emergency Medical Services? (Includes Regional Ambulance Service, Inc. & RAS/Castleton First Responders)

Article 26. Shall the Town appropriate the sum of $241,618 for Fire Department?

Article 27. Shall the Town appropriate the sum of $850 for Emergency Management?

Article 28. Shall the Town appropriate the sum of $1,016,311 for Highway Department? (Less anticipated revenue of $141,100)

Article 29. Shall the Town appropriate the sum of $3,500 for Town Lands?

Article 30. Shall the Town appropriate the sum of $2,000 for Historical Cemeteries?

Article 31. Shall the Town appropriate the sum of $25,000 for Hillside Cemetery?

Article 32. Shall the Town appropriate the sum of $1,706 for Health Regulating & Inspecting? (Less anticipated revenue of $300)

Article 33. Shall the Town appropriate the sum of $1,059 for Animal Control?

Article 34. Shall the Town appropriate the sum of $29,446 for Constables? (Less anticipated revenue of $3,000)

Article 35. Shall the Town appropriate the sum of $293,437 for Transfer Station? (Less anticipated revenue of $293,437)

Article 36. Shall the Town appropriate the sum of $89,126 for Recreation? (Less anticipated revenue of $49,700)

Article 37. Shall the Town appropriate the sum of $1,200 for Memorial Day Decorations?

Article 38. Shall the Town appropriate the sum of $111,500 for Library Administration?

Article 39. Shall the Town appropriate the sum of $750 for Prevention/Control of Forest Fires?

Article 40. Shall the Town appropriate the sum of $6,109 for Tree Warden?

Article 41. Shall the Town appropriate the sum of $33,000 for Rutland County Tax?

Article 42. Shall the Town deem necessary and appropriate $25,000 for the support of Castleton Community Seniors, Inc., determining that the program serves residents of the Town with the operation of the Castleton Community Center (The Old Homestead)? (Not included in the budget)

Article 43. Shall the Town deem necessary and appropriate $3,500 for the support of ARC - Rutland Area determining that the program serves the residents of the Town with advocacy, resources and community for citizens with developmental disabilities and their families? (Not included in the budget)

Article 44. Shall the Town deem necessary and appropriate $3,600 for administrative support of Castleton Cares, Inc., determining that the program serves the residents of the Town with emergency assistance to local people in need. (Not included in the budget)

Article 45. Shall the Town deem necessary and appropriate $900 for the support of RSVP and the Volunteer Center, determining that the program serves residents of the Town with volunteering opportunities and community services? (Not included in the budget)

Article 46. Shall the Town deem necessary and appropriate $6,720 to support the Rutland Area Visiting Nurses & Hospice ($550 to support Rutland Area Hospice & $6,170 to support RAVNAH Home and Community Health Services)? (Not included in the budget)

Article 47. Shall the Town deem necessary and appropriate $4,088 for the support of Rutland Mental Health Services, determining that the program serves residents of the Town with counseling, substance abuse and emergency services? (Not included in the budget)

Article 48. Shall the Town deem necessary and appropriate $2,000 for the support of Southwestern Vermont Council on Aging, determining that the program serves residents of the Town with elder services? (Not included in the budget)

Article 49. Shall the Town deem necessary and appropriate $1,000 for the support of Vermont Association for the Blind & Visually Impaired, determining that the program serves residents of the Town with services to enable the blind and visually impaired to achieve and maintain independence? (Not included in the budget)

Article 50. Shall the Town appropriate $300,420 for the purpose of constructing an addition to the Castleton Volunteer Fire Station for the Castleton Police Department? (Not included in the budget)

Article 51. Shall the Town appropriate the sum of $12,000 for the purchase & installation of a video surveillance/security system for the Fire Station & proposed Police building? (Not included in the budget)

Article 52. Shall the Town appropriate the funds transferred to the Town treasury by the Castleton Town School District, following its dissolution, as approved by the Vermont General Assembly and the 2014 town school district meeting, the funds to be used for the reduction of the municipal tax rate in the coming fiscal year or over a period of years, at the sole discretion of the Select Board?

Article 53. Shall the Town appropriate an amount not to exceed $100,000, from available funds, to purchase the LaFonds's Auto Body, Inc. (dba Moore's Auto) lot on Rte. 30 N?

Approved by the Select Board at Castleton, Vermont this 26 day of January 2015.

Joseph F. Bruno

Richard A. Combs

Thomas E. Ettori

John Hale

Robert V. Spaulding

SELECT BOARD

NOTES:

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.

	Budget	Actual	Difference	%	Budget	Actual	Difference	%	Budget	Difference	%	Notes
Account	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.

Public Safety	**Public Works**	**General Government**
• Police Department • Emergency Medical Services • Fire Department • Emergency Management • Health Regulation & Inspecting • Animal Control • Constables • Preventing/Control Forest Fires	• 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	• 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
Cemeteries • Historical Cemeteries • Hillside Cemetery	**Recreation**	**Library**

MULTI-YEAR BUDGET SUMMARY

2014-2015-2016 Budget Summary

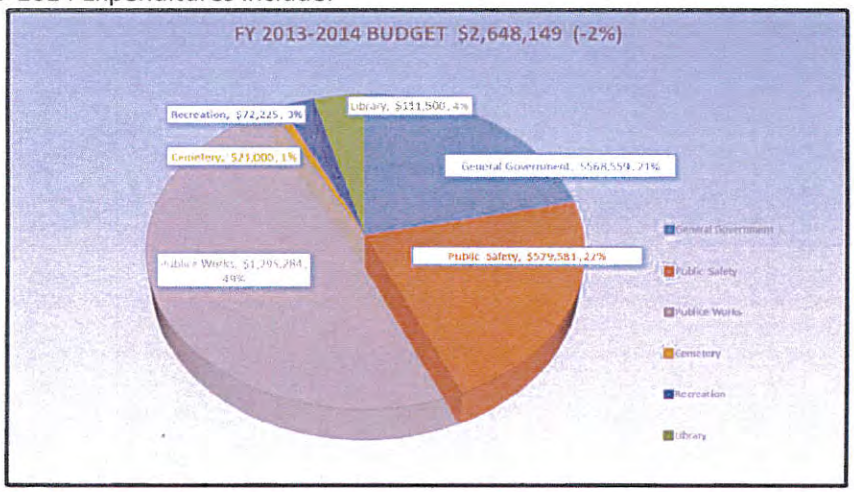
REVENUE	Budget	Actual	Difference	%	Budget	Actual	Difference	%	Budget	Difference	%
Department	FY - 2014	FY-2014 Pd:12			FY - 2015	as of 12-31-15			FY - 2016		
TAXES PENALTY INT-CURRENT	$ 1,705,058	$ 1,651,264	$ 10,743	1%	$ 1,955,884	$ 1,966,953	$ 250,826	13%	$ 2,037,799	$ 81,915	4%
PENALTY INT ON DELQNT 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%

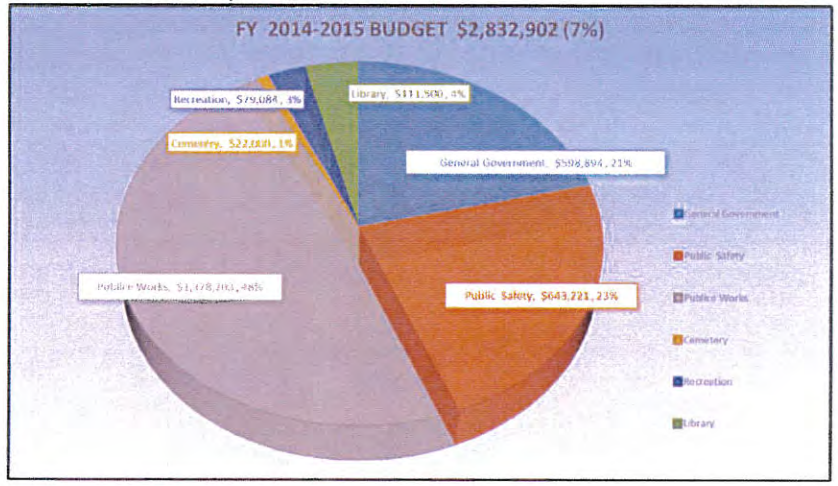
This is a balanced budget as it includes known items at this time.

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.

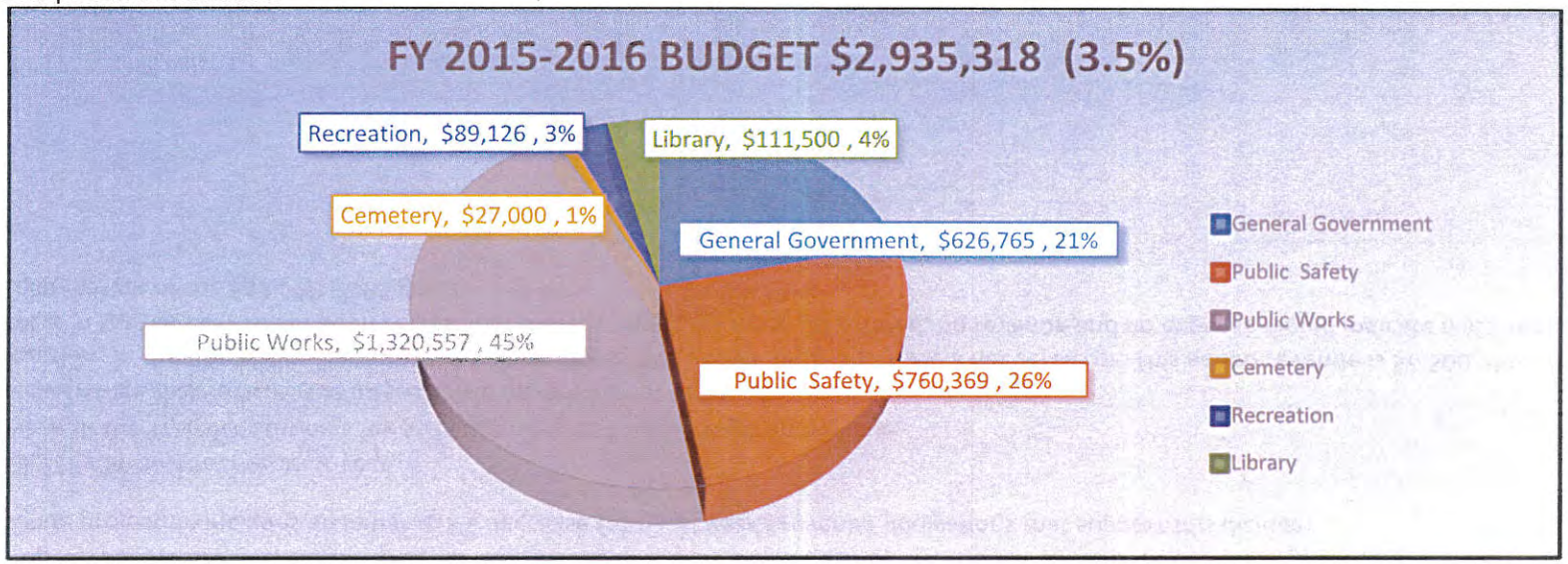
FY-2014 Expenditures include:



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 FY - 2014	Actual FY-2014 Pd:12	Difference	%	Budget FY - 2015	Actual 12/31/14	Difference	%	Budget FY - 2016	Difference	%	Notes
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%	Penelty 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
100-2300-60.08	Bulky Waste	$5,000	$4,831	$0	0%	$5,000	$2,769	$0	0%	$5,000	$0	0%	fill the $35,070 gap.
100-2300-60.09	Appliances	$1,500	$1,545	$0	0%	$1,500	$585	$0	0%	$1,500	$0	0%	Ideally this may be spread
100-2300-60.10	Recyclables	$32,000	$25,508	$0	0%	$32,000	$13,824	$0	0%	$65,070	$33,070	51%	out though out several items
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

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	$0	-$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%	
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%	Admin Asst @30rs week inc $ reflects change (other 10 hrs in Zoning)
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%	
100-3310-20.00	Office Supplies	$1,200	$1,090	-$300	25%	$2,000	$45	$800	40%	$2,000	$0	0%	ballots
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) [FY1415=$5950 treas + 50% Tax Collector scty $20,758]
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%	
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%	
100-3410-10.01	Clerk/Assist	$6,240	$5,356	$1,895	30%	$6,240	$2,238	$0	0%	$6,427	$187	3%	Accounting clerk 10 hrs a week
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
100-3500-10.01	Administrative Services	$4,646	$4,104	$849	18%	$9,750	$612	$5,104	52%	$10,043	$293	3%	Asst at $12.50/hr
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			
	Adminisrative Asst. (15 Hrs/Wk)			$0	0%	$8,666				$9,930		13%	
	Overtime/Holidays			$0	0%	$12,641				$13,021		3%	
	Totol 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%	incl VMERS + med ins for Justin
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%	4 at $500
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%	Mobil Data/ Cell/ office/VIBRS
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%	(includes trainings)
100-4110-48.00	Insurance	$18,500	$19,751	$509	3%	$18,500	$9,789	$0	0%	$19,600	$1,100	6%	property & casualty
100-4110-56.00	Other Purchased Srvcs	$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 Srvcs	$0	$0	$0	0%	$0	$1,116	$0	0%	$0	$0	0%	gps
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/Eqpmt Rsrve	$15,000	$15,000	$0	0%	$15,000	$7,500	$0	0%	$14,000	-$1,000	-7%	debt - 1 New Veh
	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/Eqpmt 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/Eqpmt 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%	Supervisor & 3FT+2PT
	Overtime/Holidays	$1,489			100%	$1,537		$48	3%	$5,915	$4,378	74%	^monitoring
	Part-time (2)	$6,000			0%	$4,209		-$1,791	-43%	$41,068	$36,859	90%	PT(nte 23/29hrs each)
	Road Commissioner	$5,000	$4,904		100%	$5,000	$3,312	$0	0%	$5,000	$0	0%	
	Totol 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%	no gravel crushing this yr
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%	Paving
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%	$3,850/day x 5 days
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%	Risky reduction
	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%	800 tons at $80/ton
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%	3500 yds at $13/yd
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%	
100-5200-21.00	Operating Supplies	$0	$0	$0	-100%	$0		$0	0%	$0	$0	0%	
100-5200-56.00	Other Purchased Services	$0	$2,974	-$70,000	0%	$10,000		$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%	float bridge
	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	$0	0%	$3,000	$500	17%	burning mostly wood
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 Improvememts	$12,000	$23,167	-$3,000	-25%	$10,000	$0	-$2,000	-20%	$0	-$10,000	-10000%	delayed painting
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%**	

Major reductions in paving this year, delay in painting town garage, proper accounting of personnal 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/Eqpmt 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 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 Hill Lot - Crystal Beach
100-5450-15.05	Fica Expense	$0	$67	$0	0%	$0	$98	$0	0%	$0	$0	0%	North
100-5450-21.00	Operating Supplies	$0	$160	$0	0%	$0	$0	$0	0%	$0	$0	0%	
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 Removal- Reduced Revenue
	Total HILLSIDE CEMETERY	**$19,000**	**$19,000**	**$1,000**	**5%**	**$20,000**	**$20,000**	**$1,000**	**5%**	**$25,000**	**$0**	**20%**	

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		
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 Srvcs - Operator	$37,703	$37,031	$0	0%	$40,000	$19,497	$2,297	6%	$41,200	$1,200	3%	
100-6330-10.01	Pers Srvcs - Roustabout	$22,618	$22,974	$0	0%	$26,364	$8,866	$3,746	14%	$27,156	$792	3%	
100-6330-10.02	Pers Srvcs - Mechanic	$0	$744	$0	0%	$0	$846	$0	0%	$0	$0	0%	
100-6330-10.03	Pers Srvcs - 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 Wadge 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
100-7330-66.00	Rentals	$0	$0	$0	0%	$0	$0	$0	0%	$0	$0	0%	programs to net $0 cost
	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													see expanded detail below
100-7800-44.00	Grants Subsidies Contr.	$111,500	$111,500	$5,000	4%	$111,500	$34,717	$0	0%	$111,500	$0	0%	
	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%	$4,500	$0	0%	
400-2000-02.00	Hugh Cook Fund	$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%	
400-2000-06.00	Grants	$0	$50	$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%	
	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%	Hourly Rate and 24 Hrs?
400-7800-10.01	Library Director	$22,697	$23,885	$661	3%	$23,334	$9,169	$637	3%	$24,012	$678	3%	Hourly Rate and 24 Hrs?
400-7800-10.02	Substitute Salary	$4,500	$5,612	$1,000	22%	$6,000	$2,972	$1,500	25%	$6,000	$0	0%	Includes 2 staff for Saturday, coverage for vacation, meetings and sick time at $10.00/hr
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%	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

Town of Castleton
Financial Comparison
General Fund
For Informational Purposes Only

	BUDGET 2011/2012	ACTUAL 2011/2012	BUDGET 2012/2013	ACTUAL 2012/2013	BUDGET 2013/2014	ACTUAL 2013/2014	BUDGET 2014/2015	PROJECTED 2014/2015	PROPOSED BUDGET 2015/2016
Balance July 1 surplus (deficit)	191,173	572,928	162,192	487,522	80,959	483,959	22,527	274,943	-15,819
Add: Revenues	2,498,120	2,512,876	2,585,631	2,723,506	2,614,673	2,538,780	2,859,883	2,887,883	2,997,945
Less: Expenditures	-2,689,293	-2,598,282	-2,747,823	-2,727,069	-2,695,632	-2,747,796	-2,882,410	-3,150,645	-2,982,126
Prior year adjustments									
Balance June 30 surplus (deficit)	0	487,522	0	483,959	0	274,943	0	12,181	0
Reserved		376,881		423,816		290,762		0	
Designated		29,682		37,616		0		0	
Undesignated		80,959		22,527		-15,819		12,181	
Total		487,522		483,959		274,943		12,181	
Town Budget	2,642,135		2,700,615		2,623,149		2,794,650		2,935,318
CERT Bldg Reserve					25,000				
Fire Station Bond pmt (est)							38,252		included in budget
Social Services	24,158		24,208		24,483		24,508		21,808
Castleton Community Center	23,000		23,000		23,000		25,000		25,000
Prior yrs' deficit to increase amount to be raised by taxes									15,819
Total Expenditures	2,689,293		2,747,823		2,695,632		2,882,410		2,997,945
Less: Other Revenues	-912,242		-886,316		-896,549		-901,999		-915,837
Interest & Penalties	-40,000		-50,000		-58,000		-38,000		-35,000
Total Expenditures less Other Revenues, Int & Penalty	1,737,051		1,811,507		1,741,083		1,942,411		2,047,108
Prior yrs' surplus used to reduce amount to be raised by taxes	-191,173		-162,192		-80,959		-22,527		
Subtotal	1,545,878		1,649,315		1,660,124		1,919,884		2,047,108
Amount to be Raised by Taxes	1,545,878		1,649,315		1,660,124		1,919,884		2,047,108
Municipal Tax Rate	0.3550		0.3770		0.3782		0.4370		0.4613

Note: The FY15-16 tax rate is only a projection, based on the above criteria.
Municipal Grand list figure used = $4,437,322 (+1% 07/09/14 Municipal Grand List)

MINUTES
TOWN MEETING & ELECTIONS
MARCH 3 & 4, 2014

The duly warned Meeting was called to order at 7:00 PM by Moderator John Burke. The assembly stood and said the Pledge of Allegiance. Mr. Burke called State Reps. Bob Helm and Bill Canfield to report on business of the legislature. He then requested a Motion to go out of order to address the business of the Town School Board first. Ken Flowers so moved, seconded by Joe Bruno. All voted in favor and Motion passed.

Moderator John Burke called for a Motion to Reopen Town Meeting. Motion made by _____, seconded by _____. So voted. The duly warned Meeting was reopened and called to order at 8:15 PM.

ARTICLE 1: (TOWN REPORT ACCEPTANCE) Motion made by Ken Flowers, seconded by Mike Finnegan, to accept the Town Report as printed. All voted in favor. So voted.

ARTICLE 2: (FOUR INSTALLMENTS FOR TAX PAYMENTS) Motion made by Joe Bruno seconded by Mary Ann Jakubowski, to accept the four installments for tax payments as stated. No discussion. So voted.

ARTICLE 3: (BORROW MONEY) Motion made by Ken Flowers, seconded by Sharon Ryan, to authorize the Selectmen to borrow money in anticipation of taxes. No discussion. So voted.

ARTICLE 4: (DISCUSS BUDGET) Motion made by Ken Flowers, seconded by Julie Finnegan, to discuss the Articles of the Budget. No discussion. So voted.

DISCUSSION OF ARTICLES 7 THROUGH 49 CAN NOT BE FOUND ON TAPE AS TAPE RECORDER SUPPLIED FOR MEETING PROVED TO BE DEFECTIVE.

THE FOLLOWING ARTICLES WERE VOTED ON MARCH 4, 2014 BY AUSTRALIAN BALLOT (ARTICLES 6 THROUGH 49):

ARTICLE 6: (ELECT OFFICERS) 2,996 voters on Checklist; 977 voted.

RESULTS:	Town Agent	(1 yr term)	_____
	Second Constable	(2 yr term)	Scott A. Stevens
	Grand Juror	(1 yr term)	_____
	Library Trustee	(5 yr term)	Richard Diehl
	Town Lister	(3 yr term)	Nancy Trudo
	Town Moderator	(1 yr term)	John D. Burke
	Town Selectman	(3 yr term)	Richard "Dick" Combs
	Town Selectmen	(1 yr term)	Joseph F. Bruno
	Town Selectman	(1 yr term)	Robert "Bob" Spaulding

ARTICLE 7: ($26,087 for LEGISLATING)
Results: YES 497 NO 403
ARTICLE 8: ($1,050 for ORDINANCES & PROCEEDINGS)
Results: YES 594 NO 304
ARTICLE 9: ($157,219 for MANAGING MUNICIPALITIES)
Results: YES 574 NO 327
ARTICLE 10: ($11,500 for CONDUCTING ELECTIONS)
Results: YES 599 NO 299
ARTICLE 11: ($39,018 for COLLECTION, CUSTODY & DISBURSEMENT OF FUNDS)
Results: YES 521 NO 365
ARTICLE 12: ($73,462 for ACCOUNTING)
Results: YES 552 NO 349
ARTICLE 13: ($11,000 for AUDITING)
Results: YES 622 NO 275
ARTICLE 14: ($20,032 for TAX LISTING)
Results: YES 517 NO 380
ARTICLE 15: ($37,934 for TAX COLLECTING)
Results: YES 571 NO 332
ARTICLE 16: ($65,000 for DOCUMENT RECORDING/ISSUE)
Results: YES 531 NO 358
ARTICLE 17: ($10,000 for LEGAL SERVICES)
Results: YES 598 NO 296
ARTICLE 18: ($34,977 for MUNICIPAL PLANNING & ZONING)
Results: YES 531 NO 368
ARTICLE 19: ($63,615 for GENERAL GOVERNMENT BUILDINGS)
Results: YES 461 NO 435
ARTICLE 20: ($16,000 for GENERAL GOVERNMENT EQUIPMENT)
Results: YES 552 NO 341
ARTICLE 21: ($418,037 for POLICE DEPARTMENT)
Results: YES 574 NO 346
ARTICLE 22: ($36,350 for EMERGENCY MEDICAL SERVICES)
Results: YES 819 NO 107
ARTICLE 23: ($116,908 for FIRE DEPARTMENT)
Results: YES 730 NO 195
ARTICLE 24: ($750 for EMERGENCY MANAGEMENT)
Results: YES 717 NO 192
ARTICLE 25: ($1,071,592 for HIGHWAY DEPARTMENT)
Results: YES 652 NO 261
ARTICLE 26: ($3,500 for TOWN LANDS)
Results: YES 561 NO 336
ARTICLE 27: ($2,000 for HISTORICAL CEMETERIES)
Results: YES 726 NO 178
ARTICLE 28: ($20,000 for HILLSIDE CEMETERY)
Results: YES 684 NO 230
ARTICLE 29: ($1,728 for HEALTH REGULATING & INSPECTING)
Results: YES 660 NO 245
ARTICLE 30: ($1,000 for ANIMAL CONTROL)

Results: YES 753 NO 175

ARTICLE 31: ($29,446 for CONSTABLES)

Results: YES 723 NO 207

ARTICLE 32: ($296,911 for TRANSFER STATION)

Results: YES 733 NO 196

ARTICLE 33: ($79,084 for RECREATION)

Results: YES 611 NO 311

ARTICLE 34: ($1,200 for MEMORIAL DAY DECORATIONS)

Results: YES 668 NO 262

ARTICLE 35: ($111,500 for LIBRARY ADMINISTRATION)

Results: YES 585 NO 342

ARTICLE 36: ($750 for PREVENTION/CONTROL OF FOREST FIRES)

Results: YES 735 NO 189

ARTICLE 37: (5,000 for TREE WARDEN)

Results: YES 593 NO 327

ARTICLE 38: ($32,000 for RUTLAND COUNTY TAX)

Results: YES 576 NO 329

ARTICLE 39: (DISPOSITION OF $22,527 SURPLUS)

Results: YES 762 NO 150

ARTICLE 40: (INTEREST ON OVERDUE TAXES AT 0.75%/MONTH)

Results: YES 671 NO 240

ARTICLE 41: ($3,500 for ARC – RUTLAND AREA)

Results: YES 667 NO 254

ARTICLE 42: ($2,725 for BROC – COMMUNITY ACTION IN SW VT)

Results: YES 644 NO 275

ARTICLE 43: ($3,600 for CASTLETON CARES, INC)

Results: YES 724 NO 203

ARTICLE 44: ($25,000 for CASTLETON COMMUNITY SENIORS, INC)

Results: YES 726 NO 203

ARTICLE 45: ($875 for RSVP AND VOLUNTEER CENTER)

Results: YES 680 NO 239

ARTICLE 46: ($6,720 for RUTLAND AREA VISITING NURSES & HOSPICE)

Results: YES 767 NO 159

ARTICLE 47: ($4,088 FOR RUTLAND MENTAL HEALTH SERVICES)

Results: YES 671 NO 253

ARTICLE 48: ($2,000 for SW VERMONT COUNCIL ON AGING)

Results: YES 720 NO 202

ARTICLE 49: ($1,000 for VT ASSOCIATION FOR BLIND & VISUALLY IMPAIRED)

Results: YES 736 NO 187

ARTICLE 5: (OTHER BUSINESS): Discussion about the sidewalk project & schedule. Mary Ann Jakubowski offered to form committee to create rest stops & beautification of sidewalk areas. Thanks expressed for new snowblower & winter cleanup of sidewalks (Heath Goyette). Bill Potter thanked Cristine Smith & Ed O'Shea for their service.

Moderator Burke called for a Motion to Adjourn to the Australian Ballot to be held Tuesday, March 4, 2014 at 8:00 AM. Motion made by Silas Loomis, seconded by Ken Flowers.

Meeting adjourned at 10:00 PM.

Respectfully submitted,

Katy Thornblade

Katy Thornblade, Town Clerk

Approved: Selectman

Justice of Peace

TOWN OF CASTLETON
CASTLETON, VERMONT

RESOLUTION OF THE CASTLETON SELECT BOARD

We, the undersigned, being all of the members of the Select Board of the Town of Castleton, upon motion duly made and seconded, unanimously make the following resolution and orders:

RESOLVED, that the public interest and necessity of the Town of Castleton demands that the Town renovate the former Castleton Town Office /Hall located at 556 Main Street at an estimated total project cost not to exceed $1,100,000, and that the cost of the above-described public improvements is too great to be paid out of the ordinary annual income and revenue of the Town of Castleton, and

RESOLVED, that the Board has determined that it is reasonable to anticipate that approximately $240,000 will be available for this Project from private donations or private foundations to offset some of the total project cost;

RESOLVED, that the proposition of making said improvements and incurring bonded debt not to exceed $860,000.00 to pay for said public improvement shall be submitted to the qualified voters of the Town of Castleton at a special meeting of the Town of Castleton to be warned and held at the American Legion Crippen Fellows Post 50 on Tuesday, January 28, 2014; and

That the Warning for the Special Meeting shall include the following article of business:

Article I:

Shall the general obligation bonds of the Town of Castleton, Vermont in an amount not to exceed Eight Hundred Sixty Thousand Dollars ($860,000.00) be issued for the purpose of financing the renovation of the former Castleton Town Offices /Town Hall located at 556 Main Street, Castleton, Vermont.

State funds are not currently available for the Project. The Town of Castleton assumes responsibility for all costs incurred in connection with all temporary and permanent borrowing for the project.

IT IS HEREBY FURTHER RESOLVED AND ORDERED:

That the Clerk of the Town of Castleton shall cause the Warning for the Meeting to be posted in atleast five (5) public places within the municipality for at least two weeks immediately preceding the meeting, and also cause said Warning to be published in the Rutland Herald, a newspaper of known circulation in the Town of Castleton once a week for three consecutive weeks on the same day of the week, the final publication to be not less than five (5) nor more than ten (10) days before such meeting, pursuant to the requirements of 24 V.S.A. §1756.

IT IS HEREBY FURTHER RESOLVED AND ORDERED:

That all acts relating to the proposition of incurring bonded indebtedness and the issuance of general obligations bonds of the Town of Castleton for the purpose of financing such improvements, be in accordance with the provisions of Chapter 53 of Title 24 Vermont Statutes Annotated.

A public informational hearing to discuss the proposed project will be held at the Castleton Community Senior Center on Monday, January 27, 2014 at 7:00 pm.

Dated at the Town of Castleton in the County of Rutland, State of Vermont this 31st day of December, 2013.

Town of Castleton

All or Majority of the Select Board

Attested to all Signatures

Katherine Thornblade, Town Clerk

Town of Castleton
Castleton, Vermont

WARNING

The legal voters of the Town of Castleton, Vermont are hereby notified and warned to meet at the American Legion Crippen Fellows Post 50 on Tuesday, January 28, 2014 between the hours of 8:00 o'clock in the forenoon (a.m.) at which time the polls will open and 7:00 o'clock in the afternoon (p.m.) at which time the polls will close, to vote by Australian Ballot on the following article of business:

ARTICLE 1

Shall the general obligation bonds of the Town of Castleton, Vermont in an amount not to exceed Eight Hundred and Sixty Thousand Dollars ($860,000) be issued for the purpose of financing the renovation of the former Castleton Town Offices/Town Hall building at 556 Main Street, Castleton, Vermont.

The total cost of the renovation project is estimated to be One Million One Hundred Thousand Dollars ($1,100,000).

State funds are not currently available for the proposed project. The Town of Castleton assumes responsibility for all costs incurred in connection with all temporary and permanent borrowing for the Project.

The legal voters of the Town of Castleton, Vermont are further notified that an informational meeting will be held at the Castleton Community Senior Center on January 27, 2014 at 7:00 pm for the purpose of discussing the proposition of the Town of Castleton incurring bonded debt and other debt instruments to pay for such renovations.

Dated at the Town of Castleton the 31st day of December, 2013.

Town of Castleton

All or Majority of the Select Board

Attested to all signatures

Katherine Thornblade, Town Clerk

RESULTS

OFFICIAL BALLOT
SPECIAL TOWN MEETING
CASTLETON, VERMONT
JANUARY 28, 2014

A. To vote, completely fill in the oval ◯ to the right of your choice(s), like this: ●
B. If you wrongly mark, tear or deface the ballot, return it and obtain another.

ARTICLE I:

Shall the general obligation bonds of the Town of Castleton, Vermont in an amount not to exceed Eight Hundred Sixty Thousand Dollars ($860,000.00) be issued for the purpose of financing the renovation of the former Castleton Town Offices /Town Hall located at 556 Main Street, Castleton, Vermont.

State funds are not currently available for the Project. The Town of Castleton assumes responsibility for all costs incurred in connection with all temporary and permanent borrowing for the project.

YES 416

NO 607

1,023 voters

TOWN OF CASTLETON
CASTLETON, VERMONT

RESOLUTION OF THE CASTLETON SELECT BOARD

We, the undersigned, being all of the members of the Select Board of the Town of Castleton, upon motion duly made and seconded, unanimously make the following resolution and orders:

Whereas, the Board previously resolved that the public interest and necessity of the Town of Castleton demanded that the Town for the purpose of financing the acquisition of a parcel of land and the construction of a new fire department and first response building on said land building at an estimated total project cost of $1,500,000, and

Whereas, the Town expects that existing reserves set aside for this project and grants will leave no more than $1,500,000 necessary to be raised by selling bonds of the Town of Castleton and that the cost of the above described public improvements less existing reserves and possible grants is too great to be paid out of the ordinary annual income and revenue of the Town of Castleton;

NOW THEREFORE IT IS RESOLVED AS FOLLOWS:

1. The proposition of making said improvements and incurring bonded debt not to exceed one million five hundred thousand dollars ($1,500,000) to pay for said public improvements shall be submitted to the qualified voters of the Town of Castleton at a meeting of the Town to be held on July 23, 2013

2. The Warning for said vote (copy attached) shall be posted in five places for the required length of time and appear in the Rutland Herald once a week on the same day of each week for three consecutive weeks the last day being not more than 10 or less than 5 days prior to the meeting on July 23, 2013.

Dated at the Town of Castleton, in the County of Rutland, State of Vermont this 21st day of June, 2013.

TOWN OF CASTLETON

All or a majority of the Select Board

Attest to all signatures:

Katherine Thornblade, Clerk

TOWN OF CASTLETON

WARNING

The legal voters of the Town of Castleton are hereby warned to meet at the **American Legion Crippen-Fellows Post 50** on July 23, 2013 between the hours of 8:00 am, at which time the polls will open, and 7:00 pm, at which time the polls will close, to vote by Australian Ballot on the following article:

ARTICLE

Shall the general obligation bonds of the Town of Castleton, Vermont in an amount not to exceed One Million Five Hundred Thousand Dollars ($1,500,000.00), repayable over twenty (20) years, be issued for the purpose of financing the acquisition of a parcel of land and the construction of a new fire department and first response building on said land, all at an estimated total project cost of One Million ~~Fifty~~ Five Hundred Thousand Dollars ($1,500,000.00).

State funds are not currently available for the project. The Town assumes responsibility for all costs incurred in connection with all temporary and permanent borrowing for the Project.

A public informational hearing to discuss the proposed project will be held at the **Jeffords Center for Science & Mathematics Auditorium at Castleton State College** on July 22, 2013 at 7:00 pm.

Dated at Castleton, Vermont this 21st day of June, 2013.

Town of Castleton

All or majority of the Select Board

Attest to all signatures

Katherine Thornblade, Town Clerk

RESULTS

OFFICIAL BALLOT
SPECIAL TOWN MEETING
CASTLETON, VERMONT
JULY 23, 2013

A. To vote, completely fill in the oval ◯ to the right of your choice(s), like this: ●
B. If you wrongly mark, tear or deface the ballot, return it and obtain another.

BOND ARTICLE

Shall the general obligation bonds of the Town of Castleton, Vermont in an amount not to exceed One Million Five Hundred Thousand Dollars ($1,500,00.00), repayable over twenty (20) years, be issued for the purpose of financing the acquisition of a parcel of land and the construction of a new fire department and first response building on said land, all at an estimated total project cost of One Million Five Hundred Thousand Dollars ($1,500,000.00).

State funds are not currently available for the project. The Town assumes responsibility for all costs incurred in connection with all temporary and permanent borrowing for the Project.

449	If in favor of the bond issue, fill in this oval	◯
378	If opposed to the bond issue, fill in this oval	◯

+ 5 defective ballots

832 voters

SELECT BOARD REPORT

As the Town moves forward, the Board has provided the Town with services while holding taxes down. This is due to the efforts of our appointed, elected and employees. The Board extends a **'Thank You'** to all for a job well done.

There are a few new faces on board this year. The Select Board spent several weeks interviewing candidates for the positions of Police Chief and Town Manager and hired Peter Mantello as the new Police Chief in September and Mark Shea as Town Manager in late October.

Sidewalks: The Town applied for and received a grant from the Transportation Enhancement Grant for the design and construction of sidewalks and crosswalks on South Street. We also applied for and received another grant for the construction of sidewalks at the Castleton Four Corners area. In both cases, we will begin construction during the 2016 fiscal year.

Fire Station: In July, the voters approved a 20-year $1.5 million bond to construct a new emergency service building. A yearly bond payment will have to be part of future budgets. Beginning with FY15-16, the amount will be $118,000 and diminish to $78,000 the final year. The Town purchased the Abatiell property adjacent to the Castleton Medical Center in June 2014.

Park & Ride: A $40,000 grant was secured from the state for the newly installation of solar powered lighting at the Exit 5 Park & Ride.

556 Main Street: The Select Board was busy much of the year exploring options for the former town office building at 556 Main Street. $78,918 of Reserve Funds was spent on this inquiry. Based on this study it was decided to sell the building and a closing is expected in late 2014 or early 2015 at a sale price of $71,500.

During the next year the Board will be exploring the purchase of land and construction of a new Town Hall.

Respectfully,

Joseph F. Bruno, Chair
Richard Combs
Thomas Ettori
John Hale
Robert Spaulding

SELECT BOARD

Town Manager's Report

for the year ending June 30, 2014

As Castleton's new Town Manager, I am motivated and especially optimistic in aiding the many complicated challenges ahead. Since starting at the end of October, budget season was upon us on my first day and I am committed to a process that includes a great deal of collaboration which I have experienced success before in the past. By including stakeholders in the process it allows for higher transparency and accountability. This year you will see more detail and some analysis based upon best practices that, along with increasing transparency and accountability, will also address the specific needs of the Town. One of the most enjoyable aspects of the job thus far is having the opportunity to reach out to and meet so many wonderful individuals and civic-minded groups in town. I look forward to continuing this as I am committed to maintaining an open-door policy, as this will continue to aid me in obtaining a greater perspective in aiding all aspects of the Town.

In preparing for this year's Annual Town Meeting there has been discussion at recent Selectboard meetings of a new Police Department being added to the new Fire Department. Currently the Police Department is sharing a leased modular unit with the Town Offices located at 1655 Main Street in Castleton. Initial drawings and floor plans for this new location have been provided by NBF Architects and the plans illustrate the connection to the current fire station and how it will utilize shared resources and minimize cost. The 1,764 square foot building has been designed to provide for the needs of the Town for the next hundred plus years with an estimated cost of $140 per square foot. This breaks down to construction costs equaling $246,960 with a total cost of $300,420 when the associated soft costs of design, permitting, legal, insurance, inspection, testing and contingency are included.

Current cost projections for taxpayers for one year only on a $100,000 assessed value would equal to $.19/day, $1.31/week, $5.69/month or $17.08/quarter.

In moving forward I will strive to:

- Provide numerous opportunities for networking and stakeholder engagement, to proactively plan for Economic Development to aid in stabilization of the municipal tax rate.
- Implement a Capital Improvement Plan (CIP)

In order for the Town to experience the highest level of success it is important to understand:

- Best practices indicate that one-time revenues should NEVER be used for operational costs. Rather, they should be put in a Capital Reserve Fund thus creating an asset and a stronger financial position.
- Reserve Funds should be adequately funded and used for future capital expenditures which will stabilize the municipal tax rate.

Respectfully submitted,

Mark Shea, Town Manager