

Town of Sherman
Proposed Budget 2019/2020

02/26/19

Account	Description	2017/2018		2018/2019			2019/2020			04/02/19 Budget Hearing Rationale	
		Approved '17-'18	Actual '17/'18	Approved	8 mos. Expended	Projected 18/19	Proposed	Prior Year Comparison INC/(DEC) \$	INC/Dec %		
001-01	Selectmen Salaries	9,807	9,807	10,101	5,051 \$	10,101	12,202	2,101	20.8%	3% Increase 7/1/19-12/31/19 total \$10,404/half year=\$5202. Incr 01/01/20-06/30/20- \$14,000/half year=\$7000. Fund 1/2 @ \$5202, 1/2 @ \$7000.	
001-02	Selectmen Supplies	600	600	600	76 \$	600	600	-	0.0%		
001-04	Audit & Printing	11,300	11,280	11,300	10,475 \$	11,300	11,450	150	1.3%		
001-07	Selectmen's Meetings	400	400	400	400 \$	400	400	-	0.0%		
001-45	Selectmen Miscellaneous	250	250	250	32 \$	250	250	-	0.0%		
001-60	BOS Clerk	2,340	1,592	2,340	1,316 \$	1,901	2,340	-	0.0%		
001-61	First Selectman Salary	52,008	52,008	53,568	37,085 \$	53,567	57,588	4,020	7.5%		
001-62	Selectmen Admin Asst	38,888	38,315	40,048	29,836 \$	43,096	41,246	1,198	3.0%		
001-63	Business Administrator	37,681	39,150	38,816	28,085 \$	40,567	39,979	1,163	3.0%		
✓	SELECTMEN'S OFFICE	153,274	153,402	157,423	\$ 112,355	\$ 161,783	166,055	8,632	5.5%		
002-01	Treasurer Salary	15,058	15,058	15,510	12,222 \$	19,752	24,700	9,190	59.3%		Hold FY20 salary rate to DOL minimum
002-02	Treasurer Supplies	50	47	50	21 \$	50	50	-	0.0%		No Change
✓	TREASURER	15,108	15,105	15,560	\$ 12,243	\$ 19,802	24,750	9,190	59.1%		
003-01	Tax Collector Salary	41,275	41,275	42,513	29,432 \$	42,513	43,788	1,275	3.0%	3% Increase	
003-02	Tax Collector Supplies	1,055	744	1,055	306 \$	1,055	1,055	-	0.0%	No Change	
003-03	Tax Collector Postage, Env	-	-	-	- \$	-	-	-	0.0%	Inactive Account	
003-05	Tax Collector Fee to DMV	250	250	250	250 \$	250	250	-	0.0%	No Change	
003-06	Tax Collector Legal Notices	350	333	434	307 \$	434	434	-	0.0%	No Change	
003-07	Tax Collector Dues, Meetings	726	252	726	178 \$	371	726	-	0.0%	No Change	
003-13	Tax Collector's Education	20	10	20	- \$	-	20	-	0.0%	No Change	
003-14	Tax Collector's Mileage	320	249	359	89 \$	348	359	-	0.0%	No Change	
003-62	Tax Collector Asst	8,694	10,117	8,954	7,396 \$	10,683	9,223	269	3.0%	3% Increase-Covers July/Jan, Month End Close, Misc Admn & Coverage for Absences \$16.89/hr X 546 hrs	
✓	TAX COLLECTOR OFFICE	52,690	53,230	54,311	\$ 37,958	\$ 55,654	55,855	1,544	2.8%		
004-01	Town Clerk Salary	50,155	50,155	51,660	35,764 \$	51,659	53,210	1,550	3.0%	3% Increase	
004-02	Town Clerk Supplies	900	833	900	416 \$	624	900	-	0.0%	No Change	
004-04	Town Clerk Audit	600	600	600	- \$	600	600	-	0.0%	No Change	
004-07	Town Clerk Dues, Meetings	1,100	609	1,100	723 \$	900	1,100	-	0.0%	No Change	
004-09	Town Clerk Indexing/Recording	17,868	17,929	17,868	13,230 \$	17,868	17,868	-	0.0%	No Change-3 year rate lock	
004-62	Town Clerk Clerical	36,689	35,447	37,795	25,637 \$	37,031	38,927	1,132	3.0%	3% Increase-25.02 hrs/wk includes Sat's Union	
✓	TOWN CLERK OFFICE	107,312	105,573	109,923	\$ 75,770	\$ 108,682	112,605	2,682	2.4%		
005-01	Assessors Salary	33,793	33,794	34,807	24,097 \$	34,807	35,852	1,045	3.0%	3 % increase	
005-02	Assessors Supplies	250	28	150	- \$	150	150	-	0.0%	No Change	
005-10	Assessors Tax Maps	300	417	300	- \$	300	1,300	1,000	333.3%	Increase to maintain accuracy of map and lot line changes	
005-11	Reval Sinking Fund	21,248	21,248	19,129	19,129 \$	19,129	15,000	(4,129)	-21.6%	1/5 Year funding of Reval project-does not involve a measure and list reval.	
005-12	Assessors Publications, Educ	450	-	450	340 \$	450	450	-	0.0%	MV Pricing Guides and Assessors Legal Notices	
005-13	Assessors Continuing Ed	500	510	500	95 \$	500	500	-	0.0%	No change (Mandated Classes for Recertification)	
005-14	Assessors Mileage	1,320	1,530	1,470	1,033 \$	1,550	1,600	130	8.8%	Increase Asst Assr mileage for UCONN Classes/etc-Assr Stipend Stays same	
005-15	Assessors Title Search-Contr Svcs	600	-	600	- \$	-	300	(300)	-50.0%	Decrease due to need	
005-62	Assessor Asst	35,468	36,008	36,529	25,406 \$	36,698	37,627	1,098	3.0%	3% Increase-24 hrs/wk -does not include Sat's Union	
005-63	Assessor Asst-Field Work/Misc	1,642	1,407	1,691	2,437 \$	2,437	1,741	50	3.0%	3 % Increase-Field work & meetings 57.78 hrs (4.8/mo) Union	
✓	ASSESSORS OFFICE	95,571	94,942	95,626	\$ 72,537	\$ 96,020	94,520	(1,106)	-1.2%		
006-06	BOAA Legal Notices	100	61	100	31 \$	46	75	(25)	-25.0%	Decrease due to need	
006-32	BOAA Part Time	405	135	405	60 \$	90	405	-	0.0%	Stipend for 3 Member Board that meets 4X/year	
✓	BRD OF ASSESSMENT APPEALS	505	196	505	\$ 91	\$ 136	480	(25)	-5.0%		

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007-01	Bldg Inspector Salary	52,500	72,120	60,100	53,383	\$ 80,075	86,653	26,553	44.2%	64.4% on Permits, increase fees
007-02	Bldg Dept Supplies	450	450	450	205	\$ 400	450	-	0.0%	No Change
007-05	Building Fees to State	2,700	2,527	3,000	1,510	\$ 2,264	3,000	-	0.0%	No change due to historic data
007-12	Bldg Dept Publications, Educ	300	135	300	135	\$ 203	500	200	66.7%	Increase for books-new codes
007-62	Bldg Dept Admin Asst	36,503	36,477	37,594	25,597	\$ 36,973	38,725	1,131	3.0%	3% Increase-24.7 hrs/wk includes Sat's Union
✓	BUILDING DEPARTMENT	92,453	111,709	101,444	80,830	\$ 119,915	129,328	27,884	27.5%	
008-01	LUEO Salary	43,477	44,745	52,252	34,495	\$ 49,826	53,820	1,568	3.0%	3% Increase-35 hours per week
008-02	P&Z Supplies	500	505	725	98	\$ 147	725	-	0.0%	No Change
008-03	LUEO Supplies & Equipment	425	419	425	-	\$ -	425	-	0.0%	No Change
008-04	P&Z Publications	345	107	345	-	\$ -	345	-	0.0%	No Change
008-05	P&Z Fees to State	3,500	4,873	4,000	2,176	\$ 3,264	4,000	-	0.0%	No Change
008-06	P&Z Legal Notices	2,000	3,547	4,000	2,096	\$ 3,144	4,000	-	0.0%	No Change
008-12	P&Z Education	1,000	42	1,000	-	\$ -	1,000	-	0.0%	No Change-L/U Laws and Updates
008-13	LUEO Continuing Education	350	45	350	-	\$ -	350	-	0.0%	L/U Seminars and Training
008-14	LUEO Mileage	2,400	986	2,400	326	\$ 489	2,000	(400)	-16.7%	Change mileage to stipend payment
008-62	P&Z Admin Asst	35,639	34,724	36,708	24,437	\$ 35,298	37,803	1,095	3.0%	3% Increase-24 hrs/wk plus 10.07 hrs/mo for mtgs Union
✓	PLANNING & ZONING DEPT	89,636	89,993	102,205	63,628	\$ 92,168	104,468	2,263	2.2%	
009-02	ZBA Supplies	150	122	150	-	\$ -	150	-	0.0%	No Change
009-05	ZBA Fees to State	720	675	1,200	454	\$ 681	1,200	-	0.0%	No Change
009-06	ZBA Legal Notices	900	1,625	1,200	1,127	\$ 1,691	1,200	-	0.0%	No Change
009-13	ZBA Continuing Education	500	-	1,000	131	\$ 196	1,000	-	0.0%	No Change
✓	ZONING BOARD OF APPEALS	2,270	2,422	3,550	1,712	\$ 2,568	3,550	-	0.0%	
010-02	I/W Supplies	450	450	350	-	\$ 300	350	-	0.0%	No Change
010-05	I/W Fees to State	1,500	2,552	2,000	1,160	\$ 1,740	2,500	500	25.0%	Increase due to increased applications
010-06	I/W Legal Notices	600	1,135	1,200	929	\$ 1,393	1,500	300	25.0%	Increased media rates and increased notices
010-13	I/W Schools	400	60	300	225	\$ 225	300	-	0.0%	No Change
010-62	I/W Admin Asst	10,008	10,008	10,310	6,873	\$ 10,310	10,620	310	3.0%	3% Increase-34 Hours/mo
✓	INLAND WETLANDS DEPT	12,958	14,205	14,160	9,187	\$ 13,968	15,270	1,110	7.8%	
011-06	General Counsel & Court	10,000	8,879	10,000	9,798	\$ 11,800	10,000	-	0.0%	No Change
011-28	Land Use Counsel & Court	5,500	5,865	10,000	3,034	\$ 4,551	10,000	-	0.0%	No Change
011-29	Counsel & Court-Ongoing Litigation	7,000	14,333	15,000	10,456	\$ 15,683	15,000	-	0.0%	No Change
✓	COUNSEL & COURT COSTS	22,500	29,077	35,000	23,288	\$ 32,034	35,000	-	0.0%	
012-01	Registrars Salaries	8,489	7,977	7,657	5,515	\$ 7,966	8,400	743	9.7%	Increase per historic data-3% Increase included
012-02	Registrars Supplies	1,400	978	1,400	177	\$ 266	1,100	(300)	-21.4%	Reduce per need-Includes \$600 Maint/Svc of Machines
012-06	Registrars Legal Notices	110	152	-	-	\$ -	-	-	0.0%	Not funded
012-07	Registrars SOS Meetings	660	593	1,160	595	\$ 893	1,160	-	0.0%	ROVAC Member Fees. \$1030 ROVAC Mtgs, \$130 Dues
012-13	Registrars Education	2,000	1,605	1,200	60	\$ 90	600	(600)	-50.0%	Remaining Certification of 1 Registrar- UCONN Training Tuition \$200/class, Fees, Mileage
012-16	Registrars Voting Mach/Ballots/Supplies	5,000	3,361	5,000	5,040	\$ 7,560	7,000	2,000	40.0%	3 Referendums-@ \$2300 per
012-32	Registrars Workers Renumeration	6,710	3,566	8,000	6,001	\$ 9,001	8,000	-	0.0%	Anticipate 3 referendums during '19/'20 fiscal year @\$2500/ea
✓	REGISTRARS DEPT	24,369	18,232	24,417	17,388	\$ 25,776	26,260	1,843	7.5%	
013-28	WestCOG	5,229	5,229	7,018	7,018	\$ 7,018	7,018	-	0.0%	No Change-19/'20 Request per Letter on File
013-29	COST	725	725	725	725	\$ 725	725	-	0.0%	No Change-19/'20 Request per Letter on File
013-30	CCM	-	-	1,000	1,000	\$ 1,000	2,000	1,000	100.0%	19/'20 Request per email on file
✓	MEMBERSHIPS	5,954	5,954	8,743	8,743	\$ 8,743	9,743	1,000	11.4%	

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014-01	HVA/Watershed	500	500	250	-	\$ 250	500	250	100.0%	19/20 Increase per Letter on File
014-02	Northwest Conservation District	1,200	1,200	1,200	1,200	\$ 1,800	1,200	-	0.0%	No Change-19/20 Request per Letter on File
014-11	POCD (Master Plan)	-	-	-	-	\$ -	-	-	0.0%	Inactive Account
014-27	GRANT WRITER	-	-	-	-	\$ -	-	-	0.0%	Inactive Account
014-28	Engineering Consultants	2,500	2,480	2,500	-	\$ 2,500	5,000	2,500	100.0%	Increase due to upcoming bridge and drainage issues
✓	CONSULTANTS	4,200	4,180	3,950	1,200	\$ 4,550	6,700	2,750	69.6%	
015-02	General Government Supplies	1,000	1,000	1,000	845	\$ 1,000	1,000	-	0.0%	No Change
015-03	General Government Postage	8,678	8,448	8,678	2,283	\$ 8,600	8,678	-	0.0%	No Change
015-06	General Gov't Legal Notices	2,800	1,597	2,800	799	\$ 1,198	2,800	-	0.0%	No Change
	GENERAL GOVERNMENT	12,478	11,045	12,478	3,927	\$ 10,798	12,478	-	0.0%	
017-01	IT Administrator	2,792	2,792	2,877	1,992	\$ 2,877	2,963	86	3.0%	3% Increase-2 hrs/wk
017-21	M. Town Hall IT-Hardware	5,300	4,255	5,300	808	\$ 5,000	5,800	500	9.4%	Hardware/Software Purchases-increase due to transfer Sr Ctr Computer Hardware funding from 039-45
017-22	M. Town Hall Tech-Contracts/Software/Fees	60,473	60,763	64,176	52,398	\$ 64,176	73,136	8,960	14.0%	Increases in Contractual Rates. Add Wide Fmt Scanner Lease. Software support/license fees/leases/contractual/Website/network
017-45	M. Town Hall Miscellaneous	250	235	250	-	\$ 250	250	-	0.0%	No Change
✓	TOWN HALL TECHNOLOGY	68,815	68,045	72,603	55,198	\$ 72,303	82,149	9,546	13.1%	
020-02	Supplies	5,150	5,150	5,150	3,807	\$ 5,150	5,150	-	0.0%	
020-17	Utilities/Internet/Alarms	31,700	25,576	32,250	17,708	\$ 26,562	29,500	(2,750)	-8.5%	Eversource \$17,008 add 10%-\$1700 , Charter \$7563, United Alm \$2393, contingency \$836-Wash Sta Separated
020-18	Heating Oil	11,000	10,353	13,800	11,186	\$ 13,000	13,800	-	0.0%	No Change
020-19	Phone	9,200	7,194	7,800	4,872	\$ 7,308	7,800	-	0.0%	\$7130 plus 34/mo for P&Z \$408, contingency \$262
020-20	Maintenance	35,000	42,269	35,000	29,518	\$ 35,000	40,000	5,000	14.3%	Increase for use of contracted services for maintenance items
✓	BUILDINGS	92,050	90,542	94,000	67,091	\$ 87,020	96,250	2,250	2.4%	
022-02	Public Safety Supplies	1,000	1,834	700	518	\$ 700	700	-	0.0%	RST Supplies-and \$400 for Radar Calibration (2 Lasers, 1 Radar)
022-03	Fire Marshall Expenses			2,573	1,103	\$ 1,655	2,573	-	100.0%	Fund Cont Ed \$450,Ref Books \$608, Member Fees \$95, Miles \$800, Suppl \$620
022-07	Paramedic Intercept (Campion)	29,090	29,090	29,104	29,104	\$ 29,104	31,565	2,461	8.5%	New three year contract - year 1/3-Based on 2017 Population 3643
022-19	CommTower Installments	500	2,000	21,000	4,500	\$ 6,000	6,000	(15,000)	-71.4%	Lease Installments-East Mtn \$500/month
022-22	911 Service Contract (LCD)	40,935	39,724	41,544	41,544	\$ 41,544	42,004	460	1.1%	Agreement-based on population of 3,643 (2016) and sq. mi. of 23.4-
022-28	Police Protection	221,779	198,929	207,000	2,706	\$ 188,000	180,000	(27,000)	-13.0%	Town Pays 85% of Trooper Costs - See State Calculations
022-36	J.A.G	-	-	-	-	\$ -	-	-	0.0%	
022-43	Emergency Management	2,250	2,106	2,500	540	\$ 810	2,500	-	0.0%	No Change-Includes OEM Training/Mileage
022-45	Disaster Relief	-	17,567	-	526	\$ 526	-	-	0.0%	Captures FEMA related expenses
022-78	Fire Marshal Wages	10,492	10,492	14,000	8,707	\$ 12,577	14,420	420	3.0%	3% Increase
	PUBLIC SAFETY	306,046	301,742	318,421	89,249	\$ 280,916	279,762	(38,659)	-12.1%	
023-17	ESF Utilities	48,000	46,077	50,000	36,878	\$ 52,063	51,300	1,300	2.6%	Anticipate Overall 3% Utilities Increase
023-20	ESF Facility Maintenance	23,500	42,275	32,900	25,917	\$ 36,589	36,700	3,800	11.6%	Incr cleaning scope/Service Contract/Water Issues
023-27	ESF Contracted Services	3,600	2,240	3,600	520	\$ 780	3,600	-	0.0%	Contractual Services as needed
✓	ESF Operating	75,100	90,592	86,500	63,315	\$ 89,432	91,600	5,100	5.9%	
023-28	SVFD Oper Exp-Town Grant	122,185	122,185	121,995	91,496	\$ 121,995	121,995	-	0.0%	No Change '19/20 See detailed budget.
023-52	SVFD VFIS Insurance	26,700	25,209	26,700	20,579	\$ 26,700	27,900	1,200	4.5%	Sched A- Year 3/3 of Rate Lock including adjustments
✓	SVFD Operating	148,885	147,394	148,695	112,075	\$ 148,695	149,895	1,200	0.8%	
024-27	NEW WCSU Lake Water Testing						880	880	100.0%	Fund Blue/Green Algae Testing
024-28	Candlewood lake Authority	77,800	77,800	77,800	79,900	\$ 79,900	81,900	4,100	5.3%	19/20 Increase per Request on File-Stock Add'l Carp
	024-28 Candlewood Lake Expense	77,800	77,800	77,800	79,900	\$ 79,900	82,780	4,980	6.4%	
025-03	Economic Development	-	-	1,000	-	\$ -	2,000	1,000	100.0%	Economic Development Brochures/Print/Media-Increase for add'l mailings
✓	Economic Development	-	-	1,000	-	\$ -	2,000	1,000	100.0%	
026-28	ANIMAL CONTROL	16,070	16,070	16,070	16,070	\$ 16,070	21,383	5,313	33.1%	Prior funding included multiyear surplus funds. Surplus has been exhausted. Shmn pays 5.5% of \$385,671

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027-28	COLLECTIONS/RECYCLING	24,486	24,496	24,736	21,972	\$ 24,736	32,199	7,463	30.2%	Increase due to Refuse Pick up Increase/Annual Fees to NM/Mileage Rate Incr
028-01	Public Works Salaries	298,200	297,859	307,100	227,695	\$ 328,893	323,150	16,050	5.2%	3% Increase Union (Schedule C) plus add'l payout
028-02	Public Works Supplies	31,500	29,081	31,500	9,424	\$ 31,500	31,500	-	0.0%	No Change
028-13	Public Works Continuing Ed	100	-	100	-	\$ -	100	-	0.0%	No Change
028-20	Road Maintenance	295,596	252,970	295,596	4,402	\$ 295,000	305,596	10,000	3.4%	Pave Hardscrabble/Parker Rd Entrance-Recl/Grade/Compact/Pave Corn Tassel & Highview w/curbing-Chip Edmonds/Church
028-22	Landscaping	500	502	500	-	\$ 500	1,000	500	100.0%	Townwide Landscape Materials and Plantings
028-24	Public Works Physicals/Scng	650	285	650	105	\$ 450	650	-	0.0%	\$50 per Screening and \$200 Admin Fees
028-25	Public Works Radio Replace	1,250	-	1,250	220	\$ 1,250	1,250	-	0.0%	No Change
028-26	Public Works Vehicle Repair	32,000	38,507	32,000	22,976	\$ 34,464	37,000	5,000	15.6%	Increase for Major work on Loader-Bushings/Pins/Engine Repair
028-27	Public Works Equipment	3,000	2,765	3,000	1,198	\$ 3,000	3,000	-	0.0%	No Change-Blowers/Weedwackers/Chainsaw/Misc Smalls/Shop Tooling, etc..
028-28	Public Works Contracted	60,000	39,612	60,000	240	\$ 60,000	50,000	(10,000)	-16.7%	Road Sweeping (Sand)/Stump Grinding/VacAll Catch Basin Cleaning/Tub Grinding/Rock Crushing, etc...Reduced-Purchase Roadside Mower-Add 5K for P&R surm
028-29	Town Gas & Oil	41,600	45,523	50,200	27,413	\$ 50,200	52,400	2,200	4.4%	Incr ppg .01/gal, incr consumption by 1000 gals per history, includes \$1000 for Additives-Includes BOE Busses/SVFD Trucks/Sr CntrVan
028-31	Public Works Overtime	24,000	29,831	24,400	20,923	\$ 30,222	31,600	7,200	29.5%	See Schedule C 2017/2018 Figure does NOT include Macro storm OT
028-32	Public Works Part-Time Help	50,400	44,770	50,400	16,142	\$ 23,316	20,800	(29,600)	-58.7%	40 Hrs X 26 weeks
028-33	Streetlights	3,900	3,413	3,837	2,155	\$ 3,347	3,750	(87)	-2.3%	\$3347 plus 10% and \$69 for contingency
028-34	Town Aid to Roads	-	-	-	-	\$ -	-	-	0.0%	No Change
028-55	Wash Station Pumping & Maint & Utils	6,000	6,317	9,900	4,708	\$ 8,500	9,900	-	0.0%	Pump \$2250, Elect \$1760, Misc \$144, Propane 3400 gals \$5746-SVFD/PW/RST/SrCTR
028-59	Winter Maintenance	72,500	70,860	72,500	32,802	\$ 72,500	72,500	-	0.0%	No Change
✓	PUBLIC WORKS	921,196	862,295	942,933	370,403	\$ 943,142	944,196	1,263	0.13%	
029-01	Health Director Salary	38,817	28,730	33,983	21,224	\$ 30,657	35,003	1,020	3.0%	3% Increase- 10.5/hrs week
029-02	Health Dept Supplies	500	467	500	135	\$ 500	400	(100)	-20.0%	Decrease due to need
029-03	Health Dept Septic Walkover	2,000	902	2,000	939	\$ 2,000	2,060	60	3.0%	3% Increase-Program Funding-year 3 of 3
029-13	Health Dept Continuing Ed	100	-	100	65	\$ 98	100	-	0.0%	No Change
029-14	Health Dept Mileage	1,200	960	1,200	1,143	\$ 1,715	1,300	100	8.3%	Increase due to Septic Walkover Reimbursement and Health Dept need
029-30	Water Tests	1,000	1,436	1,200	687	\$ 1,031	1,200	-	0.0%	No Change
029-62	Health Dept Admin Asst	14,778	13,457	15,221	10,435	\$ 15,073	15,678	457	3.0%	3% Increase-10 hrs/wk includes Sat's Union Contract
029-63	Sanitarian Salaries	9,303	4,168	9,582	3,933	\$ 5,681	9,870	288	3.0%	3% increase-+/-4.6 Hrs/wk,
✓	HEALTH DEPARTMENT	67,698	50,120	63,786	38,561	\$ 56,753	65,611	1,825	2.9%	
030-01	Director, Social Services	38,697	38,697	39,858	27,594	\$ 39,858	41,054	1,196	3.0%	3% Increase-Salaried Position at 25 hours per week
030-02	Social Services Clerk	10,000	9,882	10,300	7,404	\$ 10,695	17,576	7,276	70.6%	3% Increase to \$16.89 and Increase hours from 12 to 20 per week (Losing Intern/Incr Assistance Needs)
030-03	Social Services Supplies	300	570	900	303	\$ 455	900	-	0.0%	No Change
030-13	Cont Ed	500	620	500	168	\$ 252	500	-	0.0%	No Change
030-14	Soc Svcs Mileage	600	609	600	434	\$ 651	650	50	8.3%	Incr due to distance of meetings
030-38	Vital Statistics	100	-	100	-	\$ -	100	-	0.0%	No Change
030-39	Women's Center	500	500	500	500	\$ 500	500	-	0.0%	19/20 Request per Letter on File
030-40	Visiting Nurse	10,000	3,266	6,000	1,500	\$ 3,000	300	(5,700)	-95.0%	VNA Social Service visits. Move balance of \$4700 funding to Sr Ctr line 039-40.
030-41	Mental Health	403	403	401	401	\$ 401	401	-	0.0%	19/20 Request per Letter on File-Population based @ 3641
030-42	Child Advocacy-WeCahr	500	500	500	500	\$ 500	500	-	0.0%	19/20 Request per letter on file
030-43	Elderly Nutrition	750	750	750	-	\$ 750	750	-	0.0%	No Change
030-44	Veterans Center	200	52	200	-	\$ -	100	(100)	-50.0%	Fund \$100 for Death Certs/Assistance
030-45	ARC	250	250	250	-	\$ 250	100	(150)	-60.0%	19/20 Funding per Dir Soc Svcs
030-46	TBICO	500	500	500	500	\$ 500	500	-	0.0%	19/20 Request per Letter on File
✓	HEALTH AND WELFARE	63,300	56,599	61,359	39,304	\$ 57,811	63,931	2,572	4.2%	
031-46	Debt Principal	1,080,000	1,080,000	1,065,000	1,065,000	\$ 1,065,000	835,000	(230,000)	-21.6%	Scheduled Debt Principal Repayment
031-47	Debt Interest	143,901	143,901	133,481	133,188	\$ 133,188	106,887	(26,594)	-19.9%	Scheduled Debt Interest Repayment
031-28	Disclosure	500	500	500	-	\$ 500	750	250	50.0%	Fee Increase
031-29	Issuance Costs	-	-	-	-	\$ -	-	-	0.0%	No Change
031-30	Debt Reserve	-	-	-	-	\$ -	-	-	0.0%	No Change
✓	DEBT SERVICE	1,224,401	1,224,401	1,198,981	1,198,188	\$ 1,198,688	942,637	(256,344)	-21.4%	

Town of Sherman
Proposed Budget 2019/2020

02/26/19

Account	Description	2017/2018		2018/2019			2019/2020			04/02/19 Budget Hearing Rationale
		Approved '17-'18	Actual '17/'18	Approved	8 mos. Expended	Projected 18/19	Proposed	Prior Year Comparison INC/(DEC) \$	INC/Dec %	
032-47	Defined Benefit Plan (Pension)	59,800	59,517	48,600	2,400 \$	48,600	2,600	(46,000)	-94.7%	Pension Fully Funded-Admin Fees Only
032-48	Worker Comp/Unemployment	68,600	67,876	68,500	49,380 \$	65,840	66,000	(2,500)	-3.6%	Schedule A-Year 2 of 3 Experience based reduction
032-49	Social Security	93,500	86,579	97,000	66,141 \$	95,537	101,500	4,500	4.6%	Schedule A
032-50	Defined Contribution Plan (457b)	31,100	31,432	37,900	28,516 \$	41,190	38,700	800	2.1%	Schedule F
032-51	Life & Medical	367,500	370,275	386,700	246,357 \$	392,536	326,100	(60,600)	-15.7%	Schedule B
032-52	Liability (LAP)	82,000	79,987	83,000	59,290 \$	79,053	84,000	1,000	1.2%	Schedule A-Year 2 of 3
032-53	Other Compensated Absence	9,000	9,743	8,000	5,489 \$	8,000	8,000	-	0.0%	See Schedule C
	INSURANCE/EMPLOYEE EXP	711,500	705,409	729,700	457,573 \$	730,755	626,900	(102,800)	-14.1%	
033-28	Reserve for Capital Exp	400,000	400,000	400,000	400,000 \$	400,000	500,000	100,000	25.0%	See Capitol Requests-
033-29	Surplus Transfer	-	-	-	- \$	-	-	-	0.0%	'18/'19 Transfer 400K CNR/450K HAF Note
033-36	LOCIP	-	-	-	- \$	-	-	-	0.0%	No Change
	RESERVE FOR CAPITAL EXP	400,000	400,000	400,000	400,000 \$	400,000	500,000	100,000	25.0%	
034-02	Land Acquisition Operating	620	-	120	- \$	-	120	-	0.0%	No Change
034-28	Land Acquisition Fund	-	-	-	- \$	-	-	-	0.0%	Not Funded this Year
	LAND ACQUISITION FUND	620	-	120	- \$	-	120	-	0.0%	
	LIBRARY Oper Exp-Town Grant	157,500	157,500	157,500	118,125 \$	157,500	165,375	7,875	5.0%	19/'20 Fund at 5 % increase per BOS
036-01	Park & Rec Director Salary	16,348	16,348	16,838	16,238 \$	16,838	17,344	506	3.0%	3% Increase
036-02	Park & Rec Supplies & Maintenance	14,400	13,266	14,400	11,191 \$	14,400	14,400	-	0.0%	No Change
036-03	P&R Asst Director	-	-	-	- \$	-	-	-	0.0%	Inactive Account
036-04	P&R Exp for Other Programs-Funded	1,500	4,837	1,500	1,089 \$	1,500	1,500	-	0.0%	Exp for Other Programs Offset by Revenue of Same(i.e., Fees for Wrestling Program paid out to Instructor)\$1500 to C
036-13	Park & Rec Red Cross/School	2,250	1,063	2,250	175 \$	263	2,250	-	0.0%	No Change
036-17	Park & Rec Utilities	1,200	871	1,200	722 \$	1,082	1,200	-	0.0%	No Change
036-19	Park & Rec Phone	700	552	700	333 \$	570	700	-	0.0%	No Change
036-23	Park & Rec Capital Improv	2,800	(412)	5,335	11,835 \$	11,835	5,335	-	0.0%	Netting w/poles for Col Park/Ladder/possible split rail for Munch Meadow (18/19 proj Incl \$6500 for CIRMA Ded was reimb 17/18)
036-32	Park & Rec Part-Time Help	64,000	57,493	65,790	56,753 \$	61,753	69,299	3,509	5.3%	(Minimum Wage to \$10.10/hr) Incr Lifeguard Rates of Pay and Incr Camp Hours
036-37	Pavillion Operating Expense	1,500	2,057	1,500	1,509 \$	2,264	2,300	800	53.3%	Increase for water tests and professional bathroom cleaning
036-38	Pavillion Maint/Winterization	450	1,799	450	488 \$	488	500	50	11.1%	cost increase
036-45	Park & Rec Beach/Track/Fields	5,300	4,310	5,300	1,449 \$	5,000	5,300	-	0.0%	No Change
036-55	Park & Rec Pumping/Garbage	5,000	5,574	4,000	2,388 \$	3,581	4,000	-	0.0%	Decrease due to Use of Composting Facilities (to lessen demand on PortaPotties)
036-64	Park & Rec Concert Series	1,500	1,000	1,500	1,500 \$	1,500	1,600	100	6.7%	Fund four concerts at \$400/ea
036-65	After School Program-Funded	-	-	-	4,106 \$	-	-	-	0.0%	No Change
	PARK & RECREATION	116,948	108,758	120,763	109,776 \$	121,074	125,728	4,965	4.1%	
037-28	Parade Committee	1,750	1,300	1,750	- \$	1,500	2,000	250	14.3%	Increase scope and cost
037-29	Volunteer Recognition	500	53	500	33 \$	49	500	-	0.0%	Boards & Commissions Service Acknowledgements
037-30	Townwide Events	500	440	500	304 \$	456	500	-	0.0%	Softball Game/Halloween Bash/Etc- Portapotty/Refrestments/Misc
	CELEBRATIONS	2,750	1,793	2,750	337 \$	2,006	3,000	250	9.1%	
	PROBATE SERVICES	6,817	6,740	3,390	3,165 \$	3,300	3,356	(34)	-1.0%	\$2906.06 to Housatonic Probate, \$450 for Adkins Film Storage

Town of Sherman
Proposed Budget 2019/2020

02/26/19

Account	Description	2017/2018		2018/2019			2019/2020			04/02/19 Budget Hearing Rationale
		Approved '17-'18	Actual '17/'18	Approved	8 mos. Expended	Projected 18/19	Proposed	Prior Year Comparison INC/(DEC) \$	INC/Dec %	
039-02	Senior Center Supplies	3,000	2,536	3,000	1,633	\$ 2,449	3,000	-	0.0%	No Change
039-04	Senior Center Newsletter	2,280	2,498	2,280	1,305	\$ 1,958	2,280	-	0.0%	No Change
039-13	Senior Center Contin Ed	500	527	500	150	\$ 225	500	-	0.0%	No Change
039-14	Senior Center Mileage	350	440	350	297	\$ 445	400	50	14.3%	Incr due to unavailability of Sr Ctr Car
039-20	Senior Ctr Vehicle Maint	3,000	644	3,000	1,504	\$ 2,256	3,000	-	0.0%	
039-22	Senior Center Activies	1,000	1,150	1,380	660	\$ 990	1,500	120	8.7%	Increased Fees- Costs for Instructors/Entertainment
039-26	Senior Center Trip Expenses	4,750	2,879	4,750	2,213	\$ 3,320	4,750	-	0.0%	Includes \$750 for FISH (Pd July)
039-28	COA Clerk/Supplies	2,000	1,871	2,000	511	\$ 767	2,000	-	0.0%	No Change- \$390 Clerk, \$1610 Informational Brochures and Educational Workshops
039-32	Sr Ctr Activities Coordinator	41,730	43,414	42,978	30,718	\$ 44,370	44,273	1,295	3.0%	3% Increase-30 Hrs/wk Union
039-40	NEW Visiting Nurse						5,135	5,135	100.0%	Move funds from Social Services line 030-40-for Sr Ctr VNA programs and visits
039-45	Senior Center Computers	500	500	500	285	\$ 427	-	(500)	-100.0%	Move funding to MTH IT Hardware line 017-21
039-57	Senior Van/ADA Driver	14,611	14,010	18,396	11,730	\$ 16,943	19,128	732	4.0%	4% increase (to stay competitive) -\$16.08/hr to \$16.72/hr 22 hrs per wk
039-58	Sr Cntr Clerk	8,000	9,234	11,939	7,683	\$ 11,098	15,809	3,870	32.4%	3% incr \$16.40-to \$16.89 and increase hrs 14 hrs wk to 18 hrs/wk
✓	SENIOR CENTER	81,721	79,703	91,073	58,688	\$ 85,247	101,775	10,702	11.8%	
040-28	Historic District Projects		-	-	-	\$ -	-	-	0.0%	
040-02	Historic District Operating	700	200	600	131	\$ 197	600	-	0.0%	Clerk \$300/ Notices \$200/Misc \$100
✓	HISTORIC DISTRICT	700	200	600	131	\$ 197	600	-	0.0%	No Change
042-01	Decedent Expense			-	-	\$ -	-	-	0.0%	State Mandate-Storage/Transport of Unclaimed Decedent
042-02	Cemetary Flags	100	-	100	-		100	-	0.0%	No Change
044-13	Tree Warden Stipend	650	650	650	650	\$ 650	1,500	850	130.8%	Increase Inspections/Upcoming Tree Issues (Ash Borer, etc)
044-28	Tree Removal	7,240	7,240	7,240	5,875	\$ 7,240	8,240	1,000	13.8%	Increase in tree removal from Ash Borer Damage
✓	Tree Warden/Removals	7,890	7,890	7,890	6,525	\$ 7,890	9,740	1,850	23.4%	No Change
045-45	Miscellaneous Expense	4,000	3,848	4,000	881	\$ 4,000	4,000	-	0.0%	No Change
046-28	Conservation Commission	1,900	1,819	1,900	1,113	\$ 1,669	1,900	-	0.0%	No Change- Includes Clerk -1Hrs/mo X 2.5 X \$15 X 12 mos=\$450.00 plus misc presentations and expense
047-28	Housing Commission	500	347	500	113	\$ 169	500	-	0.0%	No Change
	EXPENDITURES	5,270,070	5,193,368	5,366,464	3,828,606	\$ 5,321,869	5,194,549	(171,916)	-3.204%	
	BOARD OF EDUCATION	9,381,405	8,725,195	9,381,054		\$ -	9,380,779	(275)	-0.003%	
	COMBINED	14,651,475	13,918,563	14,747,518	3,828,606	\$ 0	14,575,328	(172,191)	-1.168%	