

Town of Sherman
Approved Budget 2023/2024

Approved

05/04/23
Final

Account	Description	2021/2022		2022/2023			2023/2024			Rationale
		Approved	Actual	Approved	8 mos expended	Projected	Approved	INC/(DEC) \$	INC/Dec %	
		<small>1/2 COVID year & 27 payrolls in history</small>								
001-01	Selectmen Salaries	14,853	14,853	15,298	7,649	15,298	15,757	459	3.0%	3% Increase
001-02	Selectmen Supplies	600	539	600	262	600	600	-	0.0%	no change
001-04	Audit & Printing	12,400	12,213	15,500	9,514	12,500	12,675	(2,825)	-18.2%	audit contract 2/3 - \$22,350 Splitt with School @ 50%=\$11,175 plus print/postage of \$1500
001-07	Selectmen's Meetings	750	436	750	656	750	750	-	0.0%	no change
001-45	Selectmen Miscellaneous	250	-	250	-	150	250	-	0.0%	no change
001-60	BOS Clerk	2,340	2,418	2,340	1,114	2,314	2,340	-	0.0%	no change
001-61	First Selectman Salary	65,882	68,330	70,154	45,869	70,153	72,259	2,105	3.0%	3% Increase
001-62	Selectmen Admin Asst	43,767	47,913	45,090	30,521	46,679	46,451	1,361	3.0%	3% Increase.
001-63	Business Administrator	48,953	50,985	50,435	33,090	50,608	51,948	1,513	3.0%	3% Increase.
✓	SELECTMEN'S OFFICE	189,795	197,687	200,417	128,675	199,052	203,030	2,613	1.3%	
002-01	Treasurer Salary	26,204	27,212	26,991	17,648	26,991	27,801	810	3.0%	3% Increase
002-02	Treasurer Supplies	50	50	50	-	50	60	10	20.0%	increase in costs
✓	TREASURER	26,254	27,262	27,041	17,648	27,041	27,861	820	3.0%	
003-01	Tax Collector Salary	46,455	48,242	47,849	31,286	47,849	49,285	1,436	3.0%	3% Increase
003-02	Tax Collector Supplies	1,055	495	1,055	1,004	1,055	1,075	20	1.9%	increase in costs
003-05	Tax Collector Fee to DMV	250	250	250	250	250	250	-	0.0%	no change
003-06	Tax Collector Legal Notices	434	376	400	322	420	430	30	7.5%	increase in costs
003-07	Tax Collector Dues, Meetings	726	(200)	995	335	780	1,050	55	5.5%	increase in costs
003-13	Tax Collector's Education	200	-	100	20	100	100	-	0.0%	no change
003-14	Tax Collector's Mileage	359	46	359	-	359	432	73	20.4%	Increase in mileage rate
003-62	Tax Collector Asst	9,785	10,443	10,079	7,693	11,766	10,385	306	3.0%	3% Increase-Covers July/Jan, Month End Close, Misc Admn & Coverage for Absences \$18.46/hr X 546 hrs
✓	TAX COLLECTOR OFFICE	59,264	59,652	61,086	40,910	62,579	63,007	1,921	3.1%	
004-01	Town Clerk Salary	56,451	58,622	58,145	38,018	58,145	59,889	1,744	3.0%	3% Increase
004-02	Town Clerk Supplies	900	284	900	469	704	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	170	1,100	170	600	1,100	-	0.0%	No Change
004-09	Town Clerk Indexing/Recording	17,868	17,931	17,868	10,436	15,653	17,868	-	0.0%	No Change
004-62	Town Clerk Clerical	41,308	41,354	42,557	26,847	41,060	42,450	(107)	-0.3%	3% Increase-(hrs adjust)
✓	TOWN CLERK OFFICE	118,227	118,962	121,170	75,939	116,762	122,807	1,637	1.4%	
005-01	Assessors Salary	38,036	39,499	39,177	25,616	39,177	40,352	1,175	3.0%	3 % increase
005-02	Assessors Supplies	150	75	150	53	150	150	-	0.0%	No Change
005-10	Assessors Tax Maps	2,000	900	2,000	800	2,000	2,000	-	0.0%	No Change-multiple year map change processing
005-11	Reval Sinking Fund	15,000	15,000	15,000	15,000	15,000	16,481	1,481	9.9%	Year 4/5 Reval project funding-increased costs must be split across two years in this 5 year cycle, w 20K offset 22/23
005-12	Assessors Publications, Educ	450	-	450	483	483	500	50	11.1%	increased costs--MV Pricing Guides and Assessors Legal Notices
005-13	Assessors Continuing Ed	500	70	500	-	500	1,500	1,000	200.0%	New EE at attend Assessor School and cert classes
005-14	Assessors Mileage	1,600	1,344	1,930	1,100	1,800	1,930	-	0.0%	Assr Stipend \$1650. Remainder Assr for UCONN Classes/etc
005-15	Assessors Title Search-Contr Svcs	300	-	300	-	1,800	300	-	0.0%	No Change
005-62	Assessor Asst	39,924	41,523	41,122	38,473	58,841	40,642	(480)	-1.2%	New Hire-Union Probationary Rates in effect
005-63	Assessor Asst-Field Work/Misc	1,847	1,727	1,902	362	554	4,000	2,098	110.3%	Field work & meetings (4.8/mo) \$1874 and additional training @ ~60 hours \$2126-this year only
✓	ASSESSORS OFFICE	99,807	100,138	102,531	81,887	118,505	107,855	5,323	5.2%	
006-06	BOAA Legal Notices	75	57	75	74	148	75	-	0.0%	No Change
006-32	BOAA Part Time	405	163	405	60	180	405	-	0.0%	No Change
✓	BRD OF ASSESSMENT APPEALS	480	219	480	134	328	480	-	0.0%	
007-01	Bldg Inspector Salary	86,653	173,415	149,605	88,723	133,085	149,605	-	0.0%	No Change
007-02	Bldg Dept Supplies	450	409	450	140	450	450	-	0.0%	No Change
007-05	Building Fees to State	3,000	5,422	3,000	2,417	4,834	3,000	-	0.0%	No Change
007-12	Bldg Dept Publications, Educ	500	457	500	145	500	500	-	0.0%	No Change
007-62	Bldg Dept Admin Asst	41,088	44,274	42,321	27,464	42,004	43,593	1,272	3.0%	3% Increase
✓	BUILDING DEPARTMENT	131,691	223,977	195,876	118,889	180,873	197,148	1,272	0.6%	
008-01	LUEO Salary	57,098	62,344	58,811	39,196	59,947	60,588	1,777	3.0%	3% Increase-35 hours per week
008-02	P&Z Supplies	725	367	725	120	179	725	-	0.0%	No Change
008-03	LUEO Supplies & Equipment	425	433	425	174	425	425	-	0.0%	No Change
008-04	P&Z Printing/Publications	345	131	345	232	349	345	-	0.0%	No Change
008-05	P&Z Fees to State	8,000	9,338	8,000	3,770	7,540	8,000	-	0.0%	No Change
008-06	P&Z Legal Notices	4,000	4,293	4,000	792	1,700	4,000	-	0.0%	No Change
008-12	P&Z Education	1,000	-	2,000	-	400	2,000	-	0.0%	No Change
008-13	LUEO Continuing Education	200	-	1,000	-	-	1,000	-	0.0%	Increase to cover new state mandated training
008-14	LUEO Mileage	2,000	2,000	2,500	-	-	-	(2,500)	-100.0%	Eliminate Funding-LUEO to use town owned vehicle
008-62	P&Z Admin Asst	40,116	40,471	41,320	26,868	41,092	42,567	1,247	3.0%	3% Increase-24 hrs/wk plus 10.07 hrs/mo for mtgs Union
✓	PLANNING & ZONING DEPT	113,909	119,377	119,126	71,152	111,632	119,650	524	0.4%	
009-02	ZBA Supplies	150	-	150	120	179	150	-	0.0%	No Change
009-05	ZBA Fees to State	1,200	638	1,200	406	812	1,200	-	0.0%	No Change
009-06	ZBA Legal Notices	1,500	2,456	2,500	1,017	1,617	2,500	-	0.0%	No Change
009-13	ZBA Continuing Education	1,000	-	2,000	90	350	1,000	(1,000)	-50.0%	Reduce per need
✓	ZONING BOARD OF APPEALS	3,850	3,094	5,850	1,633	2,958	4,850	(1,000)	-17.1%	

Town of Sherman
Approved Budget 2023/2024

05/04/23
Final

Account	Description	2021/2022		2022/2023			2023/2024			Rationale
		1/2 COVID year & 27 payrolls in history		Approved	8 mos expended	Projected	Approved	INC/(DEC) \$	INC/Dec %	
		Approved	Actual							
036-45	Park & Rec Beach/Track/Fields	5,300	3,232	5,300	-	5,300	5,300	-	0.0%	No Change
036-55	Park & Rec Pumping/Garbage	5,000	5,079	5,000	4,253	6,379	6,400	1,400	28.0%	Add permanent Beach Area Portapotty-early am/late evening usage
036-64	Park & Rec Concert Series	2,000	2,000	2,500	1,750	1,750	2,500	-	0.0%	No Change
036-65	After School Program-Funded	-	(967)	-	243	-	-	-	0.0%	No Change-Expense offset by revenue of same
✓	PARK & RECREATION	143,520	132,099	152,311	134,597	157,675	166,791	14,480	9.5%	
037-28	Parade Committee	2,000	1,370	2,000	-	2,000	2,000	-	0.0%	No change-Memorial Day Expenses-Band busses/Wreaths/Refreshments, etc.
037-29	Volunteer Recognition	50	58	50	-	50	50	-	0.0%	No change
037-30	Townwide Events	500	310	500	-	-	500	-	0.0%	No change-Softball Game/Halloween Bash/Etc- Portapotty/Refreshments/Misc
✓	CELEBRATIONS	2,550	1,738	2,550	-	2,050	2,550	-	0.0%	
038-28	PROBATE SERVICES	4,548	4,344	4,624	4,174	4,524	5,049	425	9.2%	\$4699 to Housatonic Probate(Increased volume/supplies/fees) ,reduce film storage \$450 to \$350
039-02	Senior Center Supplies	3,000	2,559	3,000	2,862	3,250	4,000	1,000	33.3%	Increased cost of supplies
039-04	Senior Center Newsletter	2,580	2,720	2,580	1,620	2,430	2,880	300	11.6%	printing cost increase \$50/issue
039-13	Senior Center Contin Ed	500	-	400	-	-	350	(50)	-12.5%	Reduce until in-person meeting resume
039-14	Senior Center Mileage	400	152	350	187	281	350	-	0.0%	no change
039-20	Senior Ctr Vehicle Maint	2,000	2,785	2,000	1,416	2,125	2,500	500	25.0%	increase per historical need
039-22	Senior Center Activities	4,230	3,860	4,230	2,970	4,455	5,800	1,570	37.1%	increase programming/repales some VNA
039-26	Senior Center Trip Expenses	3,750	2,520	3,750	2,682	4,023	3,900	150	4.0%	increased venue costs and additional programming
039-28	COA Clerk/Supplies	2,000	965	2,000	356	534	2,000	-	0.0%	Clerk Wages/Resource Pamphlets/ Speaker Fees/Educational Fees
039-32	Sr Ctr Activities Coordinator	46,972	49,561	48,391	31,796	48,628	49,842	1,451	3.0%	3% Increase
039-40	Visiting Nurse	3,405	2,650	3,405	2,300	3,100	3,200	(205)	-6.0%	reduce programming, move reduction to 039-22
039-43	Elderly Nutrition	-	-	1,154	1,455	1,455	1,500	346	30.0%	Increased attendance at nutrition programs
039-57	Senior Van/ADA Driver	20,500	21,780	21,164	16,889	25,830	25,350	4,186	19.8%	5.4% pay increase and from 22 to 25 hrs/wk
039-58	Sr Cntr Clerk	16,773	16,974	21,164	11,849	18,122	22,308	1,144	5.4%	5.4% pay increase 22 hrs/wk
✓	SENIOR CENTER	106,110	106,524	113,588	76,382	114,234	123,980	10,392	9.1%	
040-02	Historic District Projects	-	-	-	-	-	-	-	0.0%	No Change
040-28	Historic District Operating	300	-	600	281	675	600	-	0.0%	Clerk pay for 12+ meetings/Notices/Misc
✓	HISTORIC DISTRICT	300	-	600	281	675	600	300	50.0%	No Change
042-01	Decedent Expense	-	-	-	-	-	-	-	#DIV/0!	State Mandate-Storage/Transport of Unclaimed Decedent
042-02	Cemetary Flags	100	100	100	-	100	100	-	0.0%	No Change
044-13	Tree Warden Stipend	2,000	2,000	2,200	2,200	2,200	2,200	-	0.0%	No change
044-28	Tree Removal	12,240	6,468	12,240	7,960	11,940	20,000	7,760	63.4%	Increase due to large volume of trees needing takedown-provides 20 days of work at current rate
✓	Tree Warden/Removals	14,240	8,468	14,440	10,160	14,140	22,200	7,760	53.7%	
045-45	Miscellaneous Expense	4,000	3,578	4,000	750	4,000	4,000	-	0.0%	No Change
046-28	Conservation Commission	1,900	1,162	1,900	948	1,422	1,900	-	0.0%	No Change- Includes Clerk \$1020.00 plus misc education/program expense
047-28	Housing Commission	400	-	-	-	-	-	-	0.0%	currently without quorum
048-28	NEW Arts Commission	-	-	-	-	-	900	900	100.0%	Newly Formed Commission-Fund Clerk Hours
	EXPENDITURES	5,038,141	4,988,508	5,344,858	3,681,442	5,131,028	5,380,980	36,121	0.68%	
	BOARD OF EDUCATION	9,319,821	8,851,274	9,233,865			9,509,371	275,506	2.98%	
	COMBINED	14,357,962	13,839,782	14,578,723	3,681,442	5,131,028	14,890,351	311,627	2.14%	