

Town of Sherman  
Proposed Budget 2017/2018

4/5/2017

Account	Description	2015/2016		2016/2017			2017/2018			Rationale
		Approved 2015-2016	Actual '15/'16	Approved 2016-2017	8 Mos Expended	Projected '16/'17	Proposed	Prior Year Comparison INC/(DEC) \$	INC/Dec %	
001-01	Selectmen Salaries	9,426	9,426	9,615	4,808	9,615	9,807	192	2.0%	2% Increase
001-02	Selectmen Supplies	600	600	600	363	600	600	-	0.0%	No Change
001-04	Audit & Printing	10,800	10,546	10,800	9,975	10,800	11,300	500	4.6%	Fixed Audit Contract of \$20,900 Split with School @ 50%=\$10,450 plus print expense, etc of \$850.00
001-07	Selectmen's Meetings	400	400	400	257	400	400	-	0.0%	No Change
001-45	Selectmen Miscellaneous	250	224	250	225	250	250	-	0.0%	No Change
001-60	BOS Clerk	2,340	1,552	2,340	756	1,134	2,340	-	0.0%	24 Meetings @ 3/hrs per mtg: formula of Mtg Hrs X 2.5 X \$13/hr
001-61	First Selectman Salary	49,988	49,988	50,988	33,338	50,988	52,008	1,020	2.0%	2% Increase
001-62	Selectmen Admin Asst	36,654	34,205	37,752	25,016	38,260	38,888	1,136	3.0%	3% Increase-24 Hrs/wk Union
001-63	Business Administrator	32,785	35,891	36,585	24,570	37,578	37,681	1,096	3.0%	3% Increase-26 Hrs/wk Union
<b>SELECTMEN'S OFFICE</b>		<b>143,243</b>	<b>142,832</b>	<b>149,330</b>	<b>99,308</b>	<b>149,624</b>	<b>153,274</b>	<b>3,944</b>	<b>2.6%</b>	
002-01	Treasurer Salary	14,473	14,473	14,763	9,652	14,762	15,058	295	2.0%	2% Increase
002-02	Treasurer Supplies	50	-	50	-	50	50	-	0.0%	No Change
<b>TREASURER</b>		<b>14,523</b>	<b>14,473</b>	<b>14,813</b>	<b>9,652</b>	<b>14,812</b>	<b>15,108</b>	<b>295</b>	<b>2.0%</b>	
003-01	Tax Collector Salary	39,672	39,672	40,465	26,458	40,465	41,275	810	2.0%	2% Increase
003-02	Tax Collector Supplies	900	589	1,055	535	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	0.0%	Access to CIVLS
003-06	Tax Collector Legal Notices	275	284	275	246	369	350	75	27.3%	Increase in Legal Notice Fees
003-07	Tax Collector Dues, Meetings	726	726	726	578	726	726	-	0.0%	No Change
003-13	Tax Collector's Education	220	235	220	10	10	20	(200)	-90.9%	Decrease-Discontinued CCMC Class
003-14	Tax Collector's Mileage	750	908	895	80	350	320	(575)	-64.2%	Decrease-Discontinued CCMC Class
003-62	Tax Collector Asst	5,692	5,684	8,523	5,963	8,723	8,694	171	2.0%	2% Increase-Covers July/Jan, Month End Close, Misc Admn & Coverage for Absences \$15.92/hr X 546 hrs
<b>TAX COLLECTOR OFFICE</b>		<b>48,235</b>	<b>48,098</b>	<b>52,159</b>	<b>33,870</b>	<b>51,698</b>	<b>52,690</b>	<b>531</b>	<b>1.0%</b>	
004-01	Town Clerk Salary	48,207	48,207	49,171	32,150	49,171	50,155	984	2.0%	2% Increase
004-02	Town Clerk Supplies	900	642	900	519	779	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	800	1,057	1,100	170	1,100	1,100	-	0.0%	No Change
004-09	Town Clerk Indexing/Recording	17,868	17,431	17,868	11,760	17,868	17,868	-	0.0%	No Change-3 year rate lock
004-62	Town Clerk Clerical	34,582	33,854	35,622	22,424	34,296	36,689	1,067	3.0%	3% Increase-25.02 hrs/wk includes Sat's Union
<b>TOWN CLERK OFFICE</b>		<b>102,957</b>	<b>101,791</b>	<b>105,261</b>	<b>67,023</b>	<b>103,813</b>	<b>107,312</b>	<b>2,051</b>	<b>1.9%</b>	
005-01	Assessors Salary	32,481	32,481	33,131	21,663	33,132	33,793	662	2.0%	2 % increase
005-02	Assessors Supplies	300	255	300	94	300	250	(50)	-16.7%	Decrease per need
005-10	Assessors Tax Maps	300	-	300	1,400	1,400	300	-	0.0%	Map and Lot line changes up to date. Funding for misc items
005-11	Reval Sinking Fund	23,256	23,256	21,248	21,248	21,248	21,248	-	0.0%	2018 Reval Project to cost @ \$116,280 (from \$45 to \$55 per parcel X 2584 parcels-\$142,120) Finance over 6 years (from 5) at 21,248/yr.-Fund over 1 extra ye
005-12	Assessors Publications, Educ	400	400	400	22	400	450	50	12.5%	Increase in MV Pricing Guides and Assessors Legal Notices
005-13	Assessors Contin Educ	500	231	500	95	500	500	-	0.0%	No change (Mandated Classes for Recerification)
005-14	Assessors Mileage	1,320	1,441	1,320	880	1,320	1,320	-	0.0%	No change (Field Work)
005-15	Assessors Title Search-Contr Svcs	-	-	1,200	-	1,200	600	(600)	-50.0%	Decrease per Need-Title Searcher
005-62	Assessor Asst	34,408	34,732	34,433	22,513	34,432	35,468	1,035	3.0%	3% Increase-24 hrs/wk -does not include Sat's Union
005-63	Assessor Clerical Field Work/Misc	600	150	1,594	441	1,594	1,642	48	3.0%	3 % Increase-Field work & meetings 57.78 hrs (4.8/mo) Union
<b>ASSESSORS OFFICE</b>		<b>93,565</b>	<b>92,946</b>	<b>94,426</b>	<b>68,356</b>	<b>95,525</b>	<b>95,571</b>	<b>1,145</b>	<b>1.2%</b>	
006-06	BOAA Legal Notices	100	71	100	38	57	100	-	0.0%	No Change
006-32	BOAA Part Time	405	162	405	60	360	405	-	0.0%	Stipend for 3 Member Board that meets 4X/year
<b>BRD OF ASSESSMENT APPEALS</b>		<b>505</b>	<b>233</b>	<b>505</b>	<b>98</b>	<b>417</b>	<b>505</b>	<b>-</b>	<b>0.0%</b>	
007-01	Bldg Inspector Salary	52,500	60,059	52,500	34,995	52,493	52,500	-	0.0%	No Change
007-02	Bldg Dept Supplies	450	450	450	47	450	450	-	0.0%	No Change
007-05	Building Fees to State	2,700	2,030	2,700	1,065	1,598	2,700	-	0.0%	No Change
007-12	Bldg Dept Publications, Educ	300	300	300	135	300	300	-	0.0%	No Change
007-62	Bldg Dept Admin Asst	34,409	33,130	35,437	23,148	34,722	36,503	1,066	3.0%	3% Increase-24.7 hrs/wk includes Sat's Union
<b>BUILDING DEPARTMENT</b>		<b>90,359</b>	<b>95,969</b>	<b>91,387</b>	<b>59,390</b>	<b>89,562</b>	<b>92,453</b>	<b>1,066</b>	<b>1.2%</b>	
008-01	LUEO Salary	51,519	50,281	52,549	33,020	50,501	43,477	(9,072)	-17.3%	2 % pay increase-Reduce Hrs to 30/wk

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008-02	P&Z Supplies	600	582	600	178	600	500	(100)	-16.7%	Decrease due to need
008-03	LUEO Supplies & Equipment	425	362	425	277	416	425	-	0.0%	No Change
008-04	P&Z Publications	345	132	345	-	-	345	-	0.0%	No Change
008-05	P&Z Fees to State	3,500	3,934	3,500	1,964	2,946	3,500	-	0.0%	No Change
008-06	P&Z Legal Notices	1,000	2,006	1,000	2,045	3,068	2,000	1,000	100.0%	Fund per Historic Data
008-12	P&Z Education	800	1,020	1,000	-	-	1,000	-	0.0%	L/U Laws and Updates
008-13	LUEO Continuing Education	250	508	350	120	350	350	-	0.0%	L/U Seminars and Training
008-14	LUEO Mileage	2,400	2,541	2,400	1,200	2,057	2,400	-	0.0%	No Change
008-62	P&Z Admin Asst	33,578	32,220	34,599	21,732	33,237	35,639	1,040	3.0%	3% Increase-24 hrs/wk plus 10.07 hrs/mo for mtgs Union
<b>PLANNING &amp; ZONING DEPT</b>		<b>94,417</b>	<b>93,586</b>	<b>96,768</b>	<b>60,536</b>	<b>93,174</b>	<b>89,636</b>	<b>(7,132)</b>	<b>-7.4%</b>	
009-01	ZBA Admin Asst Salary	-	-	-	-	-	-	-	-	Inactive Account
009-02	ZBA Supplies	150	127	150	137	150	150	-	0.0%	No Change
009-05	ZBA Fees to State	720	590	720	298	447	720	-	0.0%	No Change
009-06	ZBA Legal Notices	600	878	600	536	804	900	300	50.0%	Increase due to increased fees and frequency of advertising
009-13	ZBA Continuing Education	500	545	500	-	-	500	-	0.0%	No Change
<b>ZONING BOARD OF APPEALS</b>		<b>1,970</b>	<b>2,140</b>	<b>1,970</b>	<b>971</b>	<b>1,401</b>	<b>2,270</b>	<b>300</b>	<b>15.2%</b>	
010-02	I/W Supplies	540	425	540	47	500	450	(90)	-16.7%	Decrease due to need
010-05	I/W Fees to State	1,500	1,334	1,500	522	783	1,500	-	0.0%	No Change
010-06	I/W Legal Notices	600	298	600	249	374	600	-	0.0%	No Change
010-13	I/W Schools	400	55	400	220	330	400	-	0.0%	No Change
010-62	I/W Admin Asst	9,619	9,620	9,812	6,542	9,813	10,008	196	2.0%	2% Increase-34 Hours/mo
<b>INLAND WETLANDS DEPT</b>		<b>12,659</b>	<b>11,732</b>	<b>12,852</b>	<b>7,580</b>	<b>11,800</b>	<b>12,958</b>	<b>106</b>	<b>0.8%</b>	
011-06	General Counsel & Court	20,000	9,009	15,000	705	5,000	10,000	(5,000)	-33.3%	Reduce based on usage
011-28	Land Use Counsel & Court	11,000	4,070	5,500	5,683	8,525	5,500	-	0.0%	No Change
011-29	Counsel & Court-Ongoing Litigation	5,000	5,460	7,500	2,503	3,755	7,000	(500)	-6.7%	Reduce per Historic Data
<b>COUNSEL &amp; COURT COSTS</b>		<b>36,000</b>	<b>18,539</b>	<b>28,000</b>	<b>8,891</b>	<b>17,279</b>	<b>22,500</b>	<b>(5,500)</b>	<b>-19.6%</b>	
012-01	Registrars Salaries	8,323	7,195	8,489	4,419	6,758	8,489	-	0.0%	No Change-2% Increase included in current funding
012-02	Registrars Supplies	1,435	1,234	1,435	64	96	1,400	(35)	-2.4%	Decrease due to need
012-06	Registrars Legal Notices	110	377	110	-	-	110	-	0.0%	No Change
012-07	Registrars SOS Meetings	660	697	660	72	108	660	-	0.0%	Line used for ROVAC Member Fees. Mileage & misc on Education Line
012-13	Registrars Education	560	792	2,160	537	806	2,000	(160)	-7.4%	Decrease due to need
012-16	Registrars Voting Mach/Ballads/Supplies	5,560	5,583	5,560	2,287	3,431	5,000	(560)	-10.1%	Decrease per Historic Data
012-32	Registrars Workers Stipend	7,710	5,656	7,710	3,995	6,658	6,710	(1,000)	-13.0%	Anticipate 3 to 4 referendums during '17/'18 fiscal year.
<b>REGISTRARS DEPT</b>		<b>24,358</b>	<b>21,534</b>	<b>26,124</b>	<b>11,374</b>	<b>17,857</b>	<b>24,369</b>	<b>(1,755)</b>	<b>-6.7%</b>	
013-28	WectCOG	3,439	3,439	3,439	3,439	3,439	5,229	1,790	52.1%	Increase due to Change in Dues Formula based on population
013-29	COST	725	725	725	725	725	725	-	0.0%	No Change
013-30	CCM	-	-	-	-	-	-	-	0.0%	Not Funded '12/'13, '13/'14, '14/'15, '15/'16, '16/'17, '17/'18
<b>MEMBERSHIPS</b>		<b>4,164</b>	<b>4,164</b>	<b>4,164</b>	<b>4,164</b>	<b>4,164</b>	<b>5,954</b>	<b>1,790</b>	<b>43.0%</b>	
014-01	HVA/Watershed	250	-	250	250	250	500	250	100.0%	17/'18 Request per Letter on File
014-02	Northwest Conservation District	1,200	1,200	1,200	1,200	1,200	1,200	-	0.0%	17/'18 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	2,932	3,500	1,280	1,920	2,500	(1,000)	-28.6%	Reduce-Most Expense Funded in Projects
<b>014-28 CONSULTANTS</b>		<b>3,950</b>	<b>4,132</b>	<b>4,950</b>	<b>2,730</b>	<b>3,370</b>	<b>4,200</b>	<b>(750)</b>	<b>-15.2%</b>	
015-02	General Government Supplies	1,000	1,000	1,000	162	1,000	1,000	-	0.0%	No Change
015-03	General Government Postage	8,678	8,731	8,678	4,161	8,678	8,678	-	0.0%	No Change
015-06	General Gov't Legal Notices	2,800	2,051	2,800	1,009	2,800	2,800	-	0.0%	No Change
<b>GENERAL GOVERNMENT</b>		<b>12,478</b>	<b>11,782</b>	<b>12,478</b>	<b>5,332</b>	<b>12,478</b>	<b>12,478</b>	<b>-</b>	<b>0.0%</b>	
017-01	IT Administrator	2,684	2,580	2,738	1,790	2,738	2,792	54	2.0%	2% Increase-2 hrs/wk @ \$26.85 IT Admin-\$2792
017-21	M. Town Hall Technology	5,300	5,270	5,300	200	5,300	5,300	-	0.0%	Hardware/Software Purchases
017-22	M. Town Hall Tech Equip Contracts	58,093	51,562	61,184	47,951	71,927	60,473	(711)	-1.2%	Software support/license fees/leases/contractual/Website/network

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017-45	M. Town Hall Miscellaneous	250	265	250	-	250	250	-	0.0%	No Change
	<b>TOWN HALL TECHNOLOGY</b>	<b>66,327</b>	<b>59,677</b>	<b>69,472</b>	<b>49,941</b>	<b>80,214</b>	<b>68,815</b>	<b>(657)</b>	<b>-0.9%</b>	
020-02	Supplies	5,150	5,224	5,150	4,772	5,150	5,150	-	0.0%	No Change
020-17	Utilities/Internet/Alarms	29,000	30,013	32,700	16,590	31,000	31,700	(1,000)	-3.1%	Eversource \$15,696 add 10%-\$1,569 (plus Players \$3400) , Charter \$7,507, United Alm \$2,393, Ancillary 1135-Reduce for Players
020-18	Heating Oil	12,028	9,695	9,800	3,417	5,126	11,000	1,200	12.2%	See Oil Usage Schedule
020-19	Phone	8,800	8,750	8,900	5,930	8,895	9,200	300	3.4%	\$8699 plus 34/mo X 12 for P&Z \$408, plus ancillary \$93
020-20	Maintenance	25,854	33,157	31,100	30,718	46,077	35,000	3,900	12.5%	Increase for Painting and Updates to Meeting Room
	<b>BUILDINGS</b>	<b>80,832</b>	<b>86,839</b>	<b>87,650</b>	<b>61,427</b>	<b>96,248</b>	<b>92,050</b>	<b>4,400</b>	<b>5.0%</b>	
022-02	Public Safety Supplies	1,000	4,855	1,000	149	1,000	1,000	-	0.0%	Fire Marshall/RST Supplies-and \$400 for Radar Calibration (2 Lasers, 1 Radar)
022-07	Paramedic Intercept (Campion)	23,456	23,456	28,415	28,415	28,415	29,090	675	2.4%	Increase per letter on file
022-19	NEW CommTower Installments						500	500	100.0%	Fund for Installement Payments (Usage/Rent)
022-22	911 Service Contract (LCD)	37,765	37,764	37,986	37,986	37,986	40,935	2,949	7.8%	Agreement-based on population of 3,670 (2013) and sq. mi. of 23.4-Incr due to LCD Budget Error \$1000-16/17 and 5% overall.
022-28	Police Protection	206,755	182,826	176,639	4,533	176,639	221,779	45,140	25.6%	Town to Pay full Salary/Fringe-No State Cost Share this session
022-36	J.A.G	-	-	-	-	-	-	-	0.0%	No Change
022-43	Emergency Management	2,250	1,940	2,250	1,530	2,250	2,250	-	0.0%	No Change
022-45	Disaster Relief	-	-	-	-	-	-	-	0.0%	Captures FEMA related expenses
022-78	Fire Marshal Stipend	10,084	10,084	10,286	6,725	10,285	10,492	206	2.0%	2% increase
	<b>PUBLIC SAFETY</b>	<b>281,310</b>	<b>260,925</b>	<b>256,576</b>	<b>79,338</b>	<b>256,575</b>	<b>306,046</b>	<b>49,470</b>	<b>19.3%</b>	
023-17	ESF Utilities	45,100	45,755	48,228	25,758	38,637	48,000	(228)	-0.5%	Revise due to historic data
023-20	ESF Facility Maintenance	17,370	24,544	16,000	25,210	37,815	23,500	7,500	46.9%	Revise due to historic data
023-27	ESF Contracted Services	3,600	3,380	3,600	2,260	3,390	3,600	-	0.0%	Contractual Services as needed
	<b>ESF Operating</b>	<b>66,070</b>	<b>73,679</b>	<b>67,828</b>	<b>53,228</b>	<b>79,842</b>	<b>75,100</b>	<b>7,272</b>	<b>10.7%</b>	
023-28	SVFD Oper Exp-Town Grant	99,240	99,240	102,975	77,231	102,975	122,185	19,210	18.7%	Increase for Veh /Equipment /Supplies/Education/Radios. See detailed budget.
023-52	SVFD VFIS Insurance	21,000	20,810	22,300	19,699	25,591	26,700	4,400	19.7%	Sched A- Increased Umbrella and New Vehicles
	<b>SVFD Operating</b>	<b>120,240</b>	<b>120,050</b>	<b>125,275</b>	<b>96,930</b>	<b>128,566</b>	<b>148,885</b>	<b>23,610</b>	<b>18.8%</b>	
	<b>CANDLEWOOD LAKE AUTHORITY</b>	<b>80,000</b>	<b>75,386</b>	<b>76,800</b>	<b>76,800</b>	<b>76,800</b>	<b>77,800</b>	<b>1,000</b>	<b>1.3%</b>	Increase per Request on File
	<b>ANIMAL CONTROL</b>	<b>16,067</b>	<b>16,067</b>	<b>16,070</b>	<b>16,070</b>	<b>16,070</b>	<b>16,070</b>	<b>-</b>	<b>0.0%</b>	No Change
	<b>COLLECTIONS/RECYCLING</b>	<b>23,863</b>	<b>23,399</b>	<b>23,884</b>	<b>21,619</b>	<b>23,884</b>	<b>24,486</b>	<b>602</b>	<b>2.5%</b>	Increased Refuse Pick up Expense/Recycle Stickers
028-01	Public Works Salaries	291,900	290,028	298,300	198,030	298,300	307,000	8,700	2.9%	3% Increase Union (Schedule C)
028-02	Public Works Supplies	31,500	25,613	31,500	17,145	25,718	31,500	-	0.0%	No Change
028-13	Public Works Continuing Ed	150	-	100	-	-	100	-	0.0%	No Change
028-20	Road Maintenance	295,596	305,185	295,596	176,026	295,596	295,596	-	0.0%	No Change-Paving: Cozier Hill/Wakeman/Bullymuck
028-22	NEW Landscaping						500	500	100.0%	New Line-Townwide Landscape Materials and Plantings
028-24	Public Works Physicals/Scng	650	279	650	365	548	650	-	0.0%	\$50 per Screening and \$200 Admin Fees
028-25	Public Works Radio Replace	1,250	-	1,250	103	155	1,250	-	0.0%	No Change
028-26	Public Works Vehicle Repair	35,000	36,291	32,000	38,525	57,787	32,000	-	0.0%	No Change
028-27	Public Works Equipment	3,000	2,330	3,000	197	3,000	3,000	-	0.0%	No Change-Blowers/Weedwackers/Chainsaw/Misc Smalls/Shop Tooling, etc..
028-28	Public Works Contracted	60,000	38,735	60,000	2,020	60,000	60,000	-	0.0%	No Change-Road Sweeping (Sand)/Stump Grinding/VacAll Catch Basin Cleaning/Tub Grinding/Rock Crushing, etc...
028-29	Town Gas & Oil	48,721	47,401	37,247	20,329	30,494	41,600	4,353	11.7%	Increase per Pricing Contract, add \$1000 for Additives-Includes BOE Busses/SVFD Trucks/Sr CntrVan
028-31	Public Works Overtime	23,663	19,293	24,000	19,196	24,000	24,000	-	0.0%	Increase included in funding-Schedule C
028-32	Public Works Part-Time Help	20,800	22,943	41,600	20,109	34,509	41,600	-	0.0%	2080 hrs
028-33	Streetlights	3,550	3,441	4,401	2,357	3,536	3,900	(501)	-11.4%	Projected usage plus 10%
028-34	Town Aid to Roads Supplies	-	-	-	-	-	-	-	0.0%	No Change
028-55	Wash Station Pumping & Maint & Utils	-	-	3,000	1,622	3,000	6,000	3,000	100.0%	\$800 per 4000/gal pump w/1000 Gal Oil/Water Separator & disposal ( 5000 gals all tanks) + Propane \$350/mo + 1000 Utils/Misc
028-59	Winter Maintenance	72,500	55,740	72,500	50,431	70,000	72,500	-	0.0%	No Change
	<b>PUBLIC WORKS</b>	<b>888,280</b>	<b>847,279</b>	<b>905,144</b>	<b>546,455</b>	<b>906,641</b>	<b>921,196</b>	<b>16,052</b>	<b>1.8%</b>	
029-01	Health Director Salary	30,340	32,670	38,056	21,297	31,946	38,817	761	2.0%	2% Increase-+/- 12.3 (120 hrs/yr for Chloroform Reptg) Hrs/wk
NEW	Health Dept Septic Walkover						2,000	2,000	100.0%	New Program Funding-year 1 of 3
029-02	Health Dept Supplies	500	500	500	47	500	500	-	0.0%	No Change

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Account	Description	2015/2016		2016/2017			2017/2018			Rationale
		Approved 2015-2016	Actual '15/16	Approved 2016-2017	8 Mos Expended	Projected '16/17	Proposed	Prior Year Comparison INC/(DEC) \$	INC/Dec %	
029-13	Health Dept Continuing Ed	100	65	100	-	-	100	-	0.0%	No Change
029-14	Health Dept Mileage	1,200	1,243	1,200	635	953	1,200	-	0.0%	No Change
029-30	Water Tests	1,000	844	1,000	350	1,000	1,000	-	0.0%	No Change
029-62	Health Dept Admin Asst	13,931	12,846	14,347	8,843	13,524	14,778	431	3.0%	3% Increase-10 hrs/wk includes Sat's Union Contract
029-63	Sanitarian Salaries	8,942	4,639	9,121	3,098	4,738	9,303	182	2.0%	2 % increase+/-4.6 Hrs/wk,
<b>HEALTH DEPARTMENT</b>		<b>56,013</b>	<b>52,807</b>	<b>64,324</b>	<b>34,270</b>	<b>52,660</b>	<b>67,698</b>	<b>3,374</b>	<b>5.2%</b>	
030-01	Director, Social Services	37,194	37,194	37,938	24,806	37,939	38,697	759	2.0%	2% Increase-Salaried Position at 25 hours per week
030-02	Social Services Clerk	8,155	7,744	8,318	5,944	9,091	10,000	1,682	20.2%	2% Increase- and from 10.25/wk to 12.00 hrs/wk @ \$15.92
030-03	Social Services Supplies	300	314	300	160	240	300	-	0.0%	No Change
030-13	Cont Ed	500	330	500	430	645	500	-	0.0%	No Change
030-14	Soc Svcs Mileage	600	509	600	471	707	600	-	0.0%	No Change
030-38	Vital Statistics	100	50	100	-	-	100	-	0.0%	No Change
030-39	Women's Center	500	500	500	500	500	500	-	0.0%	17/18 Request per Letter on File
030-40	Visiting Nurse	10,000	8,850	10,000	2,220	8,888	10,000	-	0.0%	No Change
030-41	Mental Health	404	404	404	404	404	403	(1)	-0.2%	17/18 Request per Letter on File
030-42	Child Advocacy-WeCahr	500	500	500	500	500	500	-	0.0%	17/18 Request per Letter on File
030-43	Elderly Nutrition	-	-	-	-	-	750	750	100.0%	17/18 Request per Letter on File
030-44	Veterans Center	200	-	200	-	-	200	-	0.0%	Fund \$100 for Death Certs/Assistance and \$100 for Flags
030-45	ARC	-	-	250	250	250	250	-	0.0%	17/18 Request per Letter on File
030-46	<b>NEW</b> TBICO	-	-	-	-	-	500	500	100.0%	17/18 Request per Letter on File
<b>HEALTH AND WELFARE</b>		<b>58,453</b>	<b>56,395</b>	<b>59,610</b>	<b>35,685</b>	<b>59,163</b>	<b>63,300</b>	<b>3,690</b>	<b>6.2%</b>	
031-46	Debt Principal	1,045,000	1,045,000	1,045,000	945,000	1,045,000	1,080,000	35,000	3.3%	Includes payment to Happy Acres Farm \$225,000.00. Balance per Webster Schedule
031-47	Debt Interest	254,720	254,720	226,470	219,470	226,470	143,901	(82,569)	-36.5%	Per Webster Schedule
031-28	Disclosure	500	-	500	500	500	500	-	0.0%	No Change
031-29	Issuance Costs	-	-	-	-	-	-	-	0.0%	No Change
031-30	Debt Reserve	-	-	-	-	-	-	-	0.0%	No Change
<b>DEBT SERVICE</b>		<b>1,300,220</b>	<b>1,299,720</b>	<b>1,271,970</b>	<b>1,164,970</b>	<b>1,271,970</b>	<b>1,224,401</b>	<b>(47,569)</b>	<b>-3.7%</b>	
032-48	Worker Comp/Unemployment	67,250	61,072	67,700	45,135	60,180	68,600	900	1.3%	See Schedule A - Increase due to Experience Rating
032-49	Social Security	85,250	79,839	88,600	60,402	92,380	93,500	4,900	5.5%	See Schedule A
032-50	Defined Contribution Plan	23,725	22,097	24,000	14,500	21,750	31,100	7,100	29.6%	See Schedule F
032-47	Defined Benefit Plan	70,000	69,400	70,000	2,400	69,400	59,800	(10,200)	-14.6%	See Schedule A
032-51	Life & Medical	297,408	296,611	320,449	215,351	350,200	367,500	47,051	14.7%	See Medical/Dental/Life Schedule B
032-52	Liability (LAP)	94,537	75,576	82,000	63,349	84,465	82,000	-	0.0%	Schedule A-Year 1 of 3 Rate Lock-No Increase 2017/2018
032-53	Other Compensated Absence	6,681	6,080	9,800	6,192	9,800	9,000	(800)	-8.2%	See Schedule C
<b>INSURANCE/EMPLOYEE EXP</b>		<b>644,851</b>	<b>610,675</b>	<b>662,549</b>	<b>407,329</b>	<b>688,175</b>	<b>711,500</b>	<b>48,951</b>	<b>7.4%</b>	
033-28	Reserve for Capital Exp	398,300	398,300	400,000	400,000	400,000	400,000	-	0.0%	See Capitol Requests-
033-29	Surplus Transfer	-	-	-	-	-	-	-	0.0%	No Change
033-36	LOCIP	-	-	-	-	-	-	-	0.0%	No Change
<b>RESERVE FOR CAPITAL EXP</b>		<b>398,300</b>	<b>398,300</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>-</b>	<b>0.0%</b>	
034-02	Land Acquisition Operating	620	-	620	-	-	620	-	0.0%	No Change
034-28	Land Acquisition Fund	-	-	-	-	-	-	-	100.0%	Not Funded this Year
<b>LAND ACQUISITION FUND</b>		<b>620</b>	<b>-</b>	<b>620</b>	<b>-</b>	<b>-</b>	<b>620</b>	<b>-</b>	<b>0.0%</b>	
<b>035-28 LIBRARY Oper Exp-Town Grant</b>		<b>145,000</b>	<b>145,000</b>	<b>150,000</b>	<b>112,500</b>	<b>150,000</b>	<b>157,500</b>	<b>7,500</b>	<b>5.0%</b>	Increase per Request on File
036-01	Park & Rec Director Salary	15,713	15,713	16,027	15,427	16,027	16,348	321	2.0%	2% Increase
036-02	Park & Rec Supplies & Maintenance	14,400	18,001	14,400	13,683	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	4,635	1,500	3,950	3,950	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
036-13	Park & Rec Red Cross/School	250	-	250	99	149	2,250	2,000	800.0%	Increase to provide for Lifeguard Training and Certification/Recertification
036-17	Park & Rec Utilities	1,400	936	1,200	621	932	1,200	-	0.0%	No Change
036-18	SPARK Supplies	-	-	-	-	-	-	-	0.0%	Inactive Account
036-19	Park & Rec Phone	1,700	700	1,000	361	542	700	(300)	-30.0%	Reduce per Historic Data
036-23	Park & Rec Capital Improv	3,300	1,191	2,800	2,090	2,800	2,800	-	0.0%	No Change

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Account	Description	2015/2016		2016/2017			2017/2018			Rationale
		Approved 2015-2016	Actual '15/16	Approved 2016-2017	8 Mos Expended	Projected '16/17	Proposed	Prior Year Comparison INC/(DEC) \$	INC/Dec %	
036-32	Park & Rec Part-Time Help	60,845	64,274	62,005	51,740	62,005	64,000	1,995	3.2%	Increase Mimimum Wage to \$10.10/hr 1/1/17
036-37	Pavillion Operating Expense	1,500	1,427	1,500	846	1,269	1,500	-	0.0%	No Change
036-38	Pavillion Maint/Winterization	300	667	450	421	421	450	-	0.0%	No Change
036-45	Park & Rec Beach/Track/Fields	1,000	1,121	7,255	-	7,255	5,300	(1,955)	-26.9%	Decrease due to continuing maintenance (Base set last '16/'17)-Stone Dust/Clay/Mulch/Beach Sand
036-55	Park & Rec Pumping/Garbage	4,000	4,516	4,000	3,525	5,000	5,000	1,000	25.0%	Increase due to supplying year round facilities Vol/Vets/Colonial Fields
036-64	Park & Rec Concert Series	1,500	1,500	1,500	1,500	1,500	1,500	-	0.0%	No Change
036-65	After School Program-Funded	-	-	-	-	-	-	-	0.0%	No Change
<b>PARK &amp; RECREATION</b>		<b>107,408</b>	<b>114,681</b>	<b>113,887</b>	<b>94,263</b>	<b>116,249</b>	<b>116,948</b>	<b>3,061</b>	<b>2.7%</b>	
037-28	Parade Committee	1,500	1,725	1,500	-	1,500	1,750	250	16.7%	Increase to Pay Band Travel Busses
037-29	Volunteer Recognition	500	150	500	500	-	500	-	0.0%	Boards & Commissions Service Acknowledgements
037-30	<b>NEW</b> Townwide Events						500	500	100.0%	Softball Game/Halloween Bash/Etc- Portapotty/Restrefments/Misc
<b>CELEBRATIONS</b>		<b>2,000</b>	<b>1,875</b>	<b>2,000</b>	<b>500</b>	<b>1,500</b>	<b>2,750</b>	<b>750</b>	<b>37.5%</b>	
<b>PROBATE SERVICES</b>		<b>2,551</b>	<b>2,250</b>	<b>2,619</b>	<b>2,318</b>	<b>2,619</b>	<b>6,817</b>	<b>4,198</b>	<b>160.3%</b>	\$6517.03 to Housatonic Probate, \$300 for Adkins Film Storage
039-02	Senior Center Supplies	3,000	3,302	3,000	1,734	2,601	3,000	-	0.0%	No Change
039-04	Senior Center Newsletter	1,400	2,138	2,280	1,295	1,943	2,280	-	0.0%	No Change
039-13	Senior Center Contin Ed	500	335	500	65	98	500	-	0.0%	No Change
039-14	Senior Center Mileage	350	300	350	327	491	350	-	0.0%	No Change
039-19	Senior Van Phone	-	-	-	-	-	-	-	0.0%	Inactive Account
039-20	Senior Ctr Vehicle Maint			3,000	215	322	3,000	-	0.0%	No Change
039-22	Senior Center Activies			600	200	300	1,000	400	66.7%	Increased Costs for Instructors/Fund Musician for Various Programs
039-26	Senior Center Trip Expenses	4,750	2,425	4,750	2,335	3,503	4,750	-	0.0%	Includes \$750 for FISH
039-28	COA Clerk/Supplies	1,250	1,143	2,000	566	849	2,000	-	0.0%	No Change- \$390 Clerk, \$1610 Informational Brochures and Educational Workshops
039-32	Sr Ctr Activities Coordinator	39,328	37,603	40,513	27,814	42,539	41,730	1,217	3.0%	3% Increase-30 Hrs/wk Union
039-45	Senior Center Computers	500	500	500	500	500	500	-	0.0%	No Change
039-57	Senior Van/ADA Driver	10,140	10,973	14,320	11,291	16,937	14,611	291	2.0%	2% increase-\$15.61/hr 18.00 hrs per wk
039-58	Sr Cntr Clerk	5,916	6,097	6,034	2,845	4,268	8,000	1,966	32.6%	2% incr- from 7.4hrs/wk to 9.65 hrs/wk @\$15.92/hr
<b>SENIOR CENTER</b>		<b>67,134</b>	<b>64,816</b>	<b>77,847</b>	<b>49,187</b>	<b>74,348</b>	<b>81,721</b>	<b>3,874</b>	<b>5.0%</b>	
040-28	Historic District Projects	-	-	-	-	-	-	-	0.0%	See Capital Plan
040-02	Historic District Operating	700	268	700	135	203	700	-	0.0%	Clerks Hours 1.75 hrs X 2.5 X \$13 X 12 mos = \$684. plus supplies
<b>HISTORIC DISTRICT</b>		<b>700</b>	<b>268</b>	<b>700</b>	<b>135</b>	<b>203</b>	<b>700</b>	<b>-</b>	<b>0.0%</b>	
<b>042-01 NEW Decedent Expense</b>									<b>0.0%</b>	State Mandate-Storage/Transport of Unclaimed Decedent
<b>042-02 Cemetary Flags</b>		<b>100</b>	<b>25</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>-</b>	<b>0.0%</b>	No Change
044-13	Tree Warden Stipend	650	650	650	650	650	650	-	0.0%	No Change
044-28	Tree Removal	7,240	7,240	7,240	7,240	7,240	7,240	-	0.0%	No Change
<b>Tree Warden/Removals</b>		<b>7,890</b>	<b>7,890</b>	<b>7,890</b>	<b>7,890</b>	<b>7,890</b>	<b>7,890</b>	<b>-</b>	<b>0.0%</b>	
<b>045-45 Miscellaneous Expense</b>		<b>4,000</b>	<b>3,767</b>	<b>4,000</b>	<b>1,452</b>	<b>4,000</b>	<b>4,000</b>	<b>-</b>	<b>0.0%</b>	No Change
<b>046-28 Conservation Commission</b>		<b>1,900</b>	<b>1,266</b>	<b>1,900</b>	<b>764</b>	<b>1,146</b>	<b>1,900</b>	<b>-</b>	<b>0.0%</b>	No Change
<b>047-28 Housing Commission</b>		<b>500</b>	<b>1,757</b>	<b>500</b>	<b>163</b>	<b>245</b>	<b>500</b>	<b>-</b>	<b>0.0%</b>	No Change- Includes Clerk -1Hrs/mo X 2.5 X \$13 X 12 mos=\$390.00 plus misc presentations and expense
<b>EXPENDITURES</b>		<b>5,104,012</b>	<b>4,988,744</b>	<b>5,144,402</b>	<b>3,752,508</b>	<b>5,161,980</b>	<b>5,270,070</b>	<b>125,668</b>	<b>2.4%</b>	
<b>BOARD OF EDUCATION</b>		<b>9,298,106</b>	<b>8,634,343</b>	<b>9,381,718</b>			<b>9,381,405</b>	<b>(313)</b>	<b>0.0%</b>	
<b>COMBINED</b>		<b>14,402,118</b>	<b>13,623,087</b>	<b>14,526,120</b>	<b>3,752,508</b>	<b>5,161,980</b>	<b>14,651,475</b>	<b>125,355</b>	<b>0.9%</b>	