

Town of Sherman
Approved Budget 2020/2021

05/12/20

Account	Description	2018/2019		2019/2020			2020/2021			Approved Rationale
		Approved	Actual	Approved	8 mos expended	Projected	Approved	Prior Year Comparison INC/(DEC) \$	INC/Dec %	
001-01	Selectmen Salaries	10,101	\$ 10,101	12,202	5,202	12,202	14,420	2,218	18.2%	3% Increase. Diff due to partial year reeval/increase from 19/20 Fiscal Year. Actual increase in wages are \$210/per selectman per year
001-02	Selectmen Supplies	600	\$ 619	600	567	600	600	-	0.0%	No Change
001-04	Audit & Printing	11,300	\$ 11,300	11,450	10,475	11,450	12,400	950	8.3%	Fixed Audit Contract year 1/3 of \$22,400 Split with School @ 50%=\$11,200 plus print/postage of \$1200
001-07	Selectmen's Meetings	400	\$ 400	400	469	703	750	350	87.5%	Increase due to attendance in regional planning/functions
001-45	Selectmen Miscellaneous	250	\$ 248	250	-	250	250	-	0.0%	No Change
001-60	BOS Clerk	2,340	\$ 2,103	2,340	966	1,449	2,340	-	0.0%	No Change-24 Meetings
001-61	First Selectman Salary	53,568	\$ 53,568	57,588	39,126	57,588	61,800	4,212	7.3%	3% Increase. Diff due to partial year reeval/increase from 19/20 Fiscal Year. Actual increase in wages are \$1800 per year
001-62	Selectmen Admin Asst	40,048	\$ 42,559	41,246	17,762	25,656	42,482	1,236	3.0%	3% Increase.
001-63	Business Administrator	38,816	\$ 40,545	39,979	31,684	45,766	41,182	1,203	3.0%	3% Increase.
✓	SELECTMEN'S OFFICE	157,423	\$ 161,444	166,055	106,251	155,664	176,224	10,169	6.1%	
002-01	Treasurer Salary	15,510	\$ 19,822	24,700	17,100	24,700	25,441	741	3.0%	3% Increase
002-02	Treasurer Supplies	50	\$ 21	50	-	50	50	-	0.0%	No Change
✓	TREASURER	15,560	\$ 19,843	24,750	17,100	24,750	25,491	741	3.0%	
003-01	Tax Collector Salary	42,513	\$ 42,513	43,788	30,315	43,788	45,102	1,314	3.0%	3% Increase
003-02	Tax Collector Supplies	1,055	\$ 888	1,055	637	956	1,055	-	0.0%	No Change
003-05	Tax Collector Fee to DMV	250	\$ 250	250	250	250	250	-	0.0%	No Change
003-06	Tax Collector Legal Notices	434	\$ 596	434	288	431	434	-	0.0%	No Change
003-07	Tax Collector Dues, Meetings	726	\$ 341	726	677	726	726	-	0.0%	No Change
003-13	Tax Collector's Education	20	\$ 10	20	-	0	20	-	0.0%	No Change
003-14	Tax Collector's Mileage	359	\$ 357	359	107	359	359	-	0.0%	No Change
003-62	Tax Collector Asst	8,954	\$ 9,299	9,223	7,444	9,223	9,500	277	3.0%	3% Increase-Covers July/Jan, Month End Close, Misc Admn & Coverage for Absences \$17.40/hr X 546 hrs
✓	TAX COLLECTOR OFFICE	54,311	\$ 54,253	55,855	39,718	55,733	57,446	1,591	2.8%	
004-01	Town Clerk Salary	51,660	\$ 51,659	53,210	36,838	53,210	54,807	1,597	3.0%	3% Increase
004-02	Town Clerk Supplies	900	\$ 503	900	459	688	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	\$ 857	1,100	509	1,100	1,100	-	0.0%	No Change
004-09	Town Clerk Indexing/Recording	17,868	\$ 17,640	17,868	12,051	17,868	17,868	-	0.0%	No Change-3 year rate lock
004-62	Town Clerk Clerical	37,795	\$ 37,140	38,927	26,389	38,118	40,098	1,171	3.0%	3% Increase-25.02 hrs/wk includes Sat's Union
✓	TOWN CLERK OFFICE	109,923	\$ 108,399	112,605	76,246	111,584	115,373	2,768	2.5%	
005-01	Assessors Salary	34,807	\$ 34,807	35,852	24,820	35,852	36,928	1,076	3.0%	3 % increase
005-02	Assessors Supplies	150	\$ 220	150	43	64	150	-	0.0%	No Change
005-10	Assessors Tax Maps	300	\$ -	1,300	1,875	1,875	2,000	700	53.8%	Increase for multiple year map change processing
005-11	Reval Sinking Fund	19,129	\$ 19,129	15,000	15,000	15,000	15,000	-	0.0%	Year 2/5 Reval project funding
005-12	Assessors Publications, Educ	450	\$ 340	450	400	450	450	-	0.0%	MV Pricing Guides and Assessors Legal Notices
005-13	Assessors Continuing Ed	500	\$ 470	500	70	500	500	-	0.0%	No Change (Mandated Classes for Recertification)
005-14	Assessors Mileage	1,470	\$ 1,415	1,600	880	1,600	1,600	-	0.0%	No Change-Asst Assr mileage for UCONN Classes/etc-Assr Stipend Stays same
005-15	Assessors Title Search-Contr Svcs	600	\$ -	300	-	0	300	-	0.0%	No Change
005-62	Assessor Asst	36,529	\$ 36,646	37,627	26,050	37,627	38,750	1,123	3.0%	3% Increase-24 hrs/wk -does not include Sat's Union
005-63	Assessor Asst-Field Work/Misc	1,691	\$ 2,583	1,741	1,085	1,568	1,793	52	3.0%	3 % Increase-Field work & meetings 57.78 hrs (4.8/mo) Union
✓	ASSESSORS OFFICE	95,626	\$ 95,611	94,520	70,223	94,536	97,471	2,951	3.1%	
006-06	BOAA Legal Notices	100	\$ 31	75	57	75	75	-	0.0%	No Change
006-32	BOAA Part Time	405	\$ 165	405	40	160	405	-	0.0%	No Change-Stipend for 3 Member Board that meets 4X/year
✓	BRD OF ASSESSMENT APPEALS	505	\$ 196	480	97	235	480	-	0.0%	
007-01	Bldg Inspector Salary	60,100	\$ 72,715	86,653	63,230	94,845	86,653	-	0.0%	No Change
007-02	Bldg Dept Supplies	450	\$ 448	450	232	349	450	-	0.0%	No Change
007-05	Building Fees to State	3,000	\$ 2,569	3,000	1,527	2,290	3,000	-	0.0%	No Change
007-12	Bldg Dept Publications, Educ	300	\$ 300	500	135	203	500	-	0.0%	No Change
007-62	Bldg Dept Admin Asst	37,594	\$ 36,863	38,725	26,215	37,867	39,881	1,156	3.0%	3% Increase-24.7 hrs/wk includes Sat's Union
✓	BUILDING DEPARTMENT	101,444	\$ 112,895	129,328	91,340	135,553	130,484	1,156	0.9%	
008-01	LUEO Salary	52,252	\$ 49,776	53,820	35,701	51,569	55,435	1,615	3.0%	3% Increase-35 hours per week
008-02	P&Z Supplies	725	\$ 355	725	427	640	725	-	0.0%	No Change
008-03	LUEO Supplies & Equipment	425	\$ 415	425	109	164	425	-	0.0%	No Change
008-04	P&Z Publications	345	\$ 112	345	130	196	345	-	0.0%	No Change
008-05	P&Z Fees to State	4,000	\$ 4,712	4,000	1,972	2,958	4,000	-	0.0%	No Change
008-06	P&Z Legal Notices	4,000	\$ 3,214	4,000	1,102	1,653	4,000	-	0.0%	No Change
008-12	P&Z Education	1,000	\$ 110	1,000	237	355	1,000	-	0.0%	No Change-L/U Laws and Updates
008-13	LUEO Continuing Education	350	\$ -	350	45	68	350	-	0.0%	No Change-L/U Seminars and Training
008-14	LUEO Mileage	2,400	\$ 1,066	2,000	1,333	2,000	2,000	-	0.0%	No Change
008-62	P&Z Admin Asst	36,708	\$ 35,403	37,803	21,708	31,357	38,939	1,136	3.0%	3% Increase-24 hrs/wk plus 10.07 hrs/mo for mtgs Union
✓	PLANNING & ZONING DEPT	102,205	\$ 95,162	104,468	62,765	90,959	107,219	2,751	2.6%	

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009-02	ZBA Supplies	150	\$ 67	150	120	150	150	-	0.0%	No Change
009-05	ZBA Fees to State	1,200	\$ 934	1,200	348	522	1,200	-	0.0%	No Change
009-06	ZBA Legal Notices	1,200	\$ 1,985	1,200	1,069	1,603	1,500	300	25.0%	Increased publication costs/increased legal notice postings
009-13	ZBA Continuing Education	1,000	\$ 131	1,000	-	0	1,000	-	0.0%	No Change
✓	ZONING BOARD OF APPEALS	3,550	\$ 3,116	3,550	1,536	2,275	3,850	300	8.5%	
010-02	I/W Supplies	350	\$ 212	350	199	299	350	-	0.0%	No Change
010-05	I/W Fees to State	2,000	\$ 2,088	2,500	928	1,392	2,500	-	0.0%	No Change
010-06	I/W Legal Notices	1,200	\$ 1,424	1,500	454	682	1,500	-	0.0%	No Change
010-13	I/W Schools	300	\$ 225	300	60	90	300	-	0.0%	No Change
010-62	I/W Admin Asst	10,310	\$ 10,310	10,620	7,080	10,227	10,939	319	3.0%	3% Increase-34 Hours/mo
✓	INLAND WETLANDS DEPT	14,160	\$ 14,259	15,270	8,722	12,689	15,589	319	2.1%	
011-06	General Counsel & Court	10,000	\$ 15,482	10,000	2,320	3,480	10,000	-	0.0%	No Change
011-28	Land Use Counsel & Court	10,000	\$ 3,904	10,000	3,728	5,592	10,000	-	0.0%	No Change
011-29	Counsel & Court-Ongoing Litigation	15,000	\$ 13,153	15,000	4,711	7,067	10,000	(5,000)	-33.3%	Reduce due to need. One pending case should be resolved
✓	COUNSEL & COURT COSTS	35,000	\$ 32,539	35,000	10,759	16,139	30,000	(5,000)	-14.3%	
012-01	Registrars Salaries	7,657	\$ 8,320	8,400	5,256	7,592	8,652	252	3.0%	3% Increase
012-02	Registrars Supplies	1,400	\$ 263	1,100	693	1,039	1,100	-	0.0%	No Change-Includes \$600 Maint/Svc of Machines
012-06	Registrars Legal Notices	-	\$ -	-	-	0	-	-	0.0%	Not funded
012-07	Registrars SOS Meetings	1,160	\$ 738	1,160	834	1,000	1,000	(160)	-13.8%	ROVAC Member Fees. Dues and Meetings
012-13	Registrars Education	1,200	\$ 300	600	-	0	800	200	0.0%	UCONN Training Tuition \$200/class, Fees, Mileage-Increase for New Registrar Training
012-16	Registrars Voting Mach/Ballots/Supplies	5,000	\$ 5,592	7,000	2,272	6,816	6,000	(1,000)	-14.3%	Anticipate 1 Primary, 1 Rererendum, 1 Presedential Election
012-32	Registrars Workers Renumeration	8,000	\$ 7,899	8,000	2,019	6,057	7,500	(500)	-6.3%	Anticipate 1 Primary, 1 Referendum, 1 Presedential Election
✓	REGISTRARS DEPT	24,417	\$ 23,112	26,260	11,074	22,504	25,052	(1,208)	-4.6%	
013-28	WestCOG	7,018	\$ 7,018	7,018	7,018	7,018	7,018	-	0.0%	No Change- '20/21 Request email
013-29	COST	725	\$ 725	725	725	725	975	250	34.5%	20/21 Request per letter on file
013-30	CCM	1,000	\$ 1,000	2,000	2,000	2,000	2,000	-	0.0%	No Change- '20/21 Request per letter on file
✓	MEMBERSHIPS	8,743	\$ 8,743	9,743	9,743	9,743	9,993	250	2.6%	
014-01	HVA/Watershed	250	\$ 250	500	250	250	250	(250)	-50.0%	20/21 Request per Letter on File
014-02	Northwest Conservation District	1,200	\$ 1,200	1,200	1,200	1,200	1,200	-	0.0%	No Change-20/21 Request per Letter on File
014-28	Engineering Consultants	2,500	\$ 2,508	5,000	-	5,000	5,000	-	0.0%	No Change
✓	CONSULTANTS	3,950	\$ 3,958	6,700	1,450	6,450	6,450	(250)	-3.7%	
015-02	General Government Supplies	1,000	\$ 1,000	1,000	810	1,000	1,000	-	0.0%	No Change
015-03	General Government Postage	8,678	\$ 8,827	8,678	2,021	1,000	8,678	-	0.0%	No Change
015-06	General Gov't Legal Notices	2,800	\$ 1,499	2,800	930	1,395	2,800	-	0.0%	No Change
✓	GENERAL GOVERNMENT	12,478	\$ 11,325	12,478	3,761	11,073	12,478	-	0.0%	
017-01	IT Administrator	2,877	\$ 2,877	2,963	2,051	2,962	3,052	89	3.0%	3% Increase-2 hrs/wk
017-21	MTH Tech-Hardware	5,300	\$ 4,995	5,800	2,980	4,470	5,800	-	0.0%	No Change-Hardware/Software Purchases
017-22	MTH Tech-Contracts/Software/Fees	64,176	\$ 64,255	73,136	59,731	75,136	71,000	(2,136)	-2.9%	Software support/license fees/leases/contractual/Website/network. Decrease due to termination of Phoenix Contract. Incl QB training & consult fe
017-45	M. Town Hall Miscellaneous	250	\$ 250	250	-	250	250	-	0.0%	No Change
✓	TOWN HALL TECHNOLOGY	72,603	\$ 72,377	82,149	64,761	82,817	80,102	(2,047)	-2.5%	
020-02	Supplies	5,150	\$ 5,379	5,150	3,243	4,865	5,150	-	0.0%	No Change
020-17	Utilities/Internet/Alarms	32,250	\$ 26,700	29,500	17,491	26,237	30,000	500	1.7%	Eversource \$17,125 add 10%-\$1713 , Charter \$8269, United Alm \$2398, contingency 495
020-18	Heating Oil	13,800	\$ 14,916	13,800	7,042	12,563	13,800	-	0.0%	No Change
020-19	Phone	7,800	\$ 7,284	7,800	5,963	8,944	8,250	450	5.8%	\$7566 plus 34/mo for P&Z \$408, contingency \$276
020-20	Maintenance	35,000	\$ 39,998	40,000	24,611	36,916	40,000	-	0.0%	No Change
✓	BUILDINGS	94,000	\$ 94,278	96,250	58,350	89,525	97,200	950	1.0%	
022-02	Public Safety Supplies	700	\$ 705	700	353	530	700	-	0.0%	No Change-RST Supplies-and \$400 for Radar Calibration (2 Lasers, 1 Radar)
022-03	Fire Marshall Expenses	2,573	\$ 1,762	2,573	571	2,573	6,690	4,117	160.0%	Fund Dues/Cont Ed \$550, Ref Books \$2600, Supplies & Fire Prevention Matrs\$1000, Dues/Exp/Miles \$700, Equip/PP
022-07	Paramedic Intercept (Trinity Health)	29,104	\$ 29,104	31,565	31,545	31,545	32,040	475	1.5%	Contract year 2/2. Based on 2017 pop. 3643
022-19	CommTower Installments	21,000	\$ 6,000	6,000	4,000	6,000	6,000	-	0.0%	No Change-Lease Installments-East Mtn \$500/month
022-22	911 Service Contract (LCD)	41,544	\$ 41,544	42,004	42,004	42,004	40,947	(1,057)	-2.5%	Contract based on population of 3,614 (2016) and sq. mi. of 23.4-reduction due to 2 new towns added to base
022-28	Resident Trooper/Police Protection	207,000	\$ 154,093	180,000	2,289	158,500	162,000	(18,000)	-10.0%	Town Pays 85% of Trooper Costs - See State Calculations-Reduction due to fringe actual/projected. Includes STEP In
022-36	J.A.G	-	\$ -	-	-	0	-	-	0.0%	
022-43	Emergency Management	2,500	\$ 1,030	2,500	160	1,000	2,500	-	0.0%	No Change-Includes OEM Training/Mileage
022-45	Disaster Relief	-	\$ 531	-	-	0	-	-	0.0%	Captures FEMA related expenses
022-78	Fire Marshal Wages	14,000	\$ 11,706	14,420	6,158	8,895	14,853	433	3.0%	3% Increase
✓	PUBLIC SAFETY	318,421	\$ 246,475	279,762	87,080	251,046	265,730	(14,032)	-5.0%	
023-17	ESF Utilities	50,000	\$ 52,640	51,300	36,276	54,414	52,300	1,000	1.9%	Anticipate Overall Utilities Increase
023-20	ESF Facility Maintenance	32,900	\$ 41,897	36,700	20,467	30,701	36,700	-	0.0%	No Change
023-27	ESF Contracted Services	3,600	\$ 920	3,600	-	1,000	3,600	-	0.0%	No Change-Contractual Services as needed
✓	ESF Operating	86,500	\$ 95,457	91,600	56,743	86,114	92,600	1,000	1.1%	

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023-28	SVFD Oper Exp-Town Grant	121,995	\$ 121,995	121,995	91,496	121,995	121,995	-	0.0%	No Change '20/21 See detailed budget.
023-52	SVFD VFIS Insurance	26,700	\$ 26,714	27,900	19,324	26,766	30,100	2,200	7.9%	Sched A-Increase includes 2020 Spartan Tanker
✓	SVFD Operating	148,695	\$ 148,709	149,895	110,820	148,761	152,095	2,200	1.5%	
024-27	WCSU Lake Water Testing		\$ -	880	707	707	880	-	0.0%	No Change-Fund Blue/Green Algae Testing
024-28	Candlewood Lake Authority	77,800	\$ 79,900	81,900	81,900	81,900	85,670	3,770	4.6%	20/21 Increase per Request on File
024-28	Candlewood Lake Expense	77,800	\$ 79,900	82,780	82,607	82,607	86,550	3,770	4.6%	
025-03	Economic Development	1,000	\$ -	2,000	-	2,000	2,000	-	0.0%	No Change-Economic Development Brochures/Print/Media-Increase for add'l mailings
✓	Economic Development	1,000	\$ -	2,000	-	2,000	2,000	-	0.0%	
026-28	ANIMAL CONTROL	16,070	\$ 16,070	21,383	21,382	21,382	28,555	7,172	33.5%	Regional Share-Sherman pays 7.03% of 20/21 Budget of \$406,050-(New Fairfield not included) currently 5 towns v prior yrs. 6 towns
027-28	COLLECTIONS/RECYCLING	24,736	\$ 24,714	32,199	29,039	32,199	32,820	621	1.9%	Increase in refuse removal fees
028-01	Public Works Salaries	307,100	\$ 337,574	323,150	225,190	325,274	325,900	2,750	0.9%	3% Increase Union (Schedule C) (removed addl payroll fr 19/20)
028-02	Public Works Supplies	31,500	\$ 24,232	31,500	9,937	14,905	31,500	-	0.0%	No Change
028-13	Public Works Continuing Ed	100	\$ -	100	-	0	100	-	0.0%	No Change
028-20	Road Maintenance	295,596	\$ 295,521	305,596	309,380	309,380	305,596	-	0.0%	Pave Sunny La/Corn Tassel, Chip Seal Spring Lk/Chimney/Curtis/Tandem/Edmonds-Possible Pave Beach Parkinglot
028-22	Landscaping	500	\$ 392	1,000	81	1,000	2,000	1,000	100.0%	Townwide Landscape Materials and Plantings-MTH/ESF/OTH/Beach-Begin Reclamation
028-24	Public Works Physicals/Screening	650	\$ 210	650	400	600	1,000	350	53.8%	New Fees-FMCSA (Fed Motor Carrier/Safety Admin) Required participation in drug/alc clearinghouse for all CDL drivers-\$50 per Screening and \$750 various Admin Fr
028-25	Public Works Radio Replace	1,250	\$ 220	1,250	-	0	1,250	-	0.0%	No Change
028-26	Public Works Vehicle Repair	32,000	\$ 33,429	37,000	22,853	34,280	37,000	-	0.0%	No Change--Blast/Paint 3 Trucks, and reg maintnace & repair
028-27	Public Works Equipment	3,000	\$ 2,673	3,000	-	3,000	3,000	-	0.0%	No Change-Blowers/Weedwackers/Chainsaw/Misc Smalls/Shop Tooling, etc..
028-28	Public Works Contracted	60,000	\$ 54,241	50,000	22,300	50,000	50,000	-	0.0%	Road Sweeping (Sand)/Stump Grinding/VacAll Catch Basin Cleaning/Tub Grinding/Rock Crushing, etc...Reduced-Purchase Roadside Mower-Add 5K for P&R summe
028-29	Town Gas & Oil	50,200	\$ 47,145	52,400	25,646	38,469	51,000	(1,400)	-2.7%	Slight decrease ppg-(.18 diesel) includes \$2300 for Additives-Includes BOE Busses/SVFD Trucks/Sr Cntr/Van
028-31	Public Works Overtime	24,400	\$ 28,952	31,600	17,391	25,121	34,200	2,600	8.2%	See Schedule C (down 1 crewmember who banked two weeks OT as comp time-not previously paid out)
028-32	Public Works Part-Time Help	50,400	\$ 20,714	20,800	18,844	20,800	23,920	3,120	15.0%	40 Hrs X 26 weeks @ increased pay rate
028-33	Streetslights	3,837	\$ 3,384	3,750	1,850	2,774	3,750	-	0.0%	No Change-\$3160 plus 10% and \$274 for contingency
028-34	Town Aid to Roads	-	\$ -	-	-	0	-	-	0.0%	
028-55	Wash Station Pumping & Maint & Utils	9,900	\$ 7,205	9,900	3,264	8,200	8,500	(1,400)	-14.1%	Pump \$2250 , Elect \$1678, Misc Supplies \$685, Propane 2300 gals \$3887-SVFD/PW/RST/SrCTR
028-59	Winter Maintenance	72,500	\$ 60,311	72,500	28,687	43,031	72,500	-	0.0%	No Change
✓	PUBLIC WORKS	942,933	\$ 916,202	944,196	685,823	876,835	951,216	7,020	0.7%	
029-01	Health Director Salary	33,983	\$ 29,906	35,003	23,112	33,384	36,053	1,050	3.0%	3% Increase- 10.5/hrs week
029-02	Health Dept Supplies	500	\$ 421	400	273	409	400	-	0.0%	No Change
029-03	Health Dept Septic Walkover	2,000	\$ 1,561	2,060	1,761	2,060	-	(2,060)	-100.0%	Not funded-program complete
029-13	Health Dept Continuing Ed	100	\$ 65	100	65	98	100	-	0.0%	No Change
029-14	Health Dept Mileage	1,200	\$ 1,434	1,300	636	953	1,300	-	0.0%	No Change
029-30	Water Tests	1,200	\$ 1,222	1,200	315	473	1,200	-	0.0%	No Change
029-62	Health Dept Admin Asst	15,221	\$ 15,059	15,678	10,553	15,243	16,146	468	3.0%	3% Increase-10 hrs/wk includes Sat's Union Contract
029-63	Sanitarian Salaries	9,582	\$ 5,930	9,870	3,188	4,605	5,000	(4,870)	-49.3%	3% increase. Reduce hours from ~ 20/month to ~10 month per historical data
029-63	NEW Health Dept Clerk	-	\$ -	-	-	0	2,400	2,400	100.0%	New position-10 hrs/month @ \$20
✓	HEALTH DEPARTMENT	63,786	\$ 55,598	65,611	39,902	57,224	62,599	(3,012)	-4.6%	
030-01	Director, Social Services	39,858	\$ 39,858	41,054	28,422	41,053	42,286	1,232	3.0%	3% Increase-Salaried Position at 25 hours per week
030-02	Social Services Clerk	10,300	\$ 10,434	17,576	10,092	14,577	18,103	527	3.0%	3% Increase to \$17.40/hr- 20 hours per week
030-03	Social Services Supplies	900	\$ 655	900	289	433	700	(200)	-22.2%	Decrease due to need
030-13	Cont Ed	500	\$ 253	500	250	375	500	-	0.0%	No Change
030-14	Soc Svcs Mileage	600	\$ 662	650	37	56	650	-	0.0%	No Change
030-38	Vital Statistics	100	\$ 100	100	-	0	100	-	0.0%	No Change
030-39	Women's Center	500	\$ 500	500	500	500	500	-	0.0%	20/21 Request per Letter on File
030-40	Visiting Nurse	6,000	\$ 3,790	300	196	500	1,595	1,295	431.7%	VNA Social Service-increase due to increased health promotion programs
030-41	Mental Health/Substance Abuse	401	\$ 401	401	-	0	403	2	0.5%	20/21 Request per Letter on File-Population based @ 3641
030-42	Child Advocacy-WeCahr	500	\$ 500	500	500	500	500	-	0.0%	20/21 Request per letter on file
030-43	Elderly Nutrition	750	\$ -	750	750	750	1,154	404	53.9%	20/21 Funding based on meal count of 3845 meals
030-44	Veterans Center	200	\$ -	100	-	0	100	-	0.0%	Fund \$100 for Death Certs/Assistance
030-45	ARC	250	\$ 250	100	-	0	100	-	0.0%	20/21 Request per letter on file
030-46	TBICO	500	\$ 500	500	-	0	-	(500)	-100.0%	20/21 No Request received
✓	HEALTH AND WELFARE	61,359	\$ 57,803	63,931	41,035	58,744	66,691	2,760	4.3%	
031-46	Debt Principal	1,065,000	\$ 1,065,000	835,000	835,000	835,000	445,000	(390,000)	-46.7%	Scheduled Debt Principal Repayment
031-47	Debt Interest	133,481	\$ 133,188	106,887	106,678	106,678	88,786	(18,101)	-16.9%	Scheduled Debt Interest Repayment
031-28	Disclosure	500	\$ -	750	-	750	750	-	0.0%	No Change
031-29	Issuance Costs	-	\$ -	-	-	-	-	-	0.0%	inactive
031-30	Debt Reserve	-	\$ -	-	-	-	-	-	0.0%	inactive
✓	DEBT SERVICE	1,198,981	\$ 1,198,188	942,637	941,678	942,428	534,536	(408,101)	-43.3%	

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Account	Description	2018/2019		2019/2020			2020/2021			Approved Rationale
		Approved	Actual	Approved	8 mos expended	Projected	Approved	Prior Year Comparison INC/(DEC) \$	INC/Dec %	
032-47	Defined Benefit Plan (Pension)	48,600	\$ 48,600	2,600	2,400	2,400	2,600	-	0.0%	No Change-Pension Fully Funded-Admin Fees Only
032-48	Worker Comp/Unemployment	68,500	\$ 67,046	66,000	47,898	63,863	67,900	1,900	2.9%	Schedule A-Year3/3
032-49	Social Security	97,000	\$ 93,597	101,500	67,078	96,890	105,000	3,500	3.4%	Schedule A
032-50	Defined Contribution Plan (457b)	37,900	\$ 40,245	38,700	25,897	37,407	39,900	1,200	3.1%	Schedule F
032-51	Life & Medical	386,700	\$ 381,963	326,100	220,393	330,590	351,400	25,300	7.8%	Schedule B - Actuals TBD Late March
032-52	Liability (LAP)	83,000	\$ 78,955	84,000	59,707	81,702	85,900	1,900	2.3%	Schedule A-Year 3/3
032-53	Other Compensated Absence	8,000	\$ 7,678	8,000	5,043	7,894	7,100	(900)	-11.3%	See Schedule C
✓	INSURANCE/EMPLOYEE EXP	729,700	\$ 718,083	626,900	428,416	620,747	659,800	32,900	5.2%	
033-28	Reserve for Capital Exp	400,000	\$ 400,000	500,000	500,000	500,000	500,000	-	0.0%	See Capitol Requests-
033-29	Surplus Transfer	-	\$ 450,000	-	-	-	-	-	0.0%	
033-36	LOCIP	-	\$ -	-	-	-	-	-	0.0%	No Change
✓	RESERVE FOR CAPITAL EXP	400,000	\$ 850,000	500,000	500,000	500,000	500,000	-	0.0%	
034-02	Land Acquisition Operating	120	\$ -	120	-	120	120	-	0.0%	No Change
034-28	Land Acquisition Fund	-	\$ -	-	-	-	-	-	0.0%	Not Funded this Year
✓	LAND ACQUISITION FUND	120	\$ -	120	-	120	120	-	0.0%	
035-28	LIBRARY Oper Exp-Town Grant	157,500	\$ 157,500	165,375	124,031	165,375	170,200	4,825	2.9%	20/21 Request per letter on file
036-01	Park & Rec Director Salary	16,838	\$ 16,838	17,344	16,743	17,344	17,864	520	3.0%	3% Increase
036-02	Park & Rec Supplies & Maintenance	14,400	\$ 15,144	14,400	11,909	14,400	14,400	-	0.0%	No Change
036-03	P&R Asst Director	-	\$ -	-	-	0	-	-	0.0%	Inactive Account
036-04	P&R Exp for Other Programs-Funded	1,500	\$ 1,289	1,500	900	0	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	\$ 313	2,250	-	1,000	2,250	-	0.0%	No Change
036-17	Park & Rec Utilities	1,200	\$ 1,106	1,200	921	1,381	1,200	-	0.0%	No Change
036-19	Park & Rec Phone	700	\$ 534	700	433	649	700	-	0.0%	No Change
036-23	Park & Rec Capital Improv	5,335	\$ 12,235	5,335	2,422	5,335	4,000	(1,335)	-25.0%	Replace Playground Equipment
036-32	Park & Rec Part-Time Help	65,790	\$ 59,705	69,299	62,380	69,299	82,109	12,810	18.5%	(Minimum Wage to \$11/hr Oct '19, \$12/hr Oct '20) Incr Lifeguard Rates of Pay.Add Maint Position \$18K-(\$18/hr-20 hr
036-37	Pavillion Operating Expense	1,500	\$ 2,296	2,300	2,014	3,020	2,300	-	0.0%	No Change
036-38	Pavillion Maint/Winterization	450	\$ 974	500	500	500	500	-	0.0%	No Change
036-45	Park & Rec Beach/Track/Fields	5,300	\$ 5,076	5,300	450	5,300	5,300	-	0.0%	No Change
036-55	Park & Rec Pumping/Garbage	4,000	\$ 3,625	4,000	3,035	4,553	4,000	-	0.0%	No Change
036-64	Park & Rec Concert Series	1,500	\$ 1,500	1,600	1,600	1,600	2,000	400	25.0%	Increase for additional summer concerts
036-65	After School Program-Funded	-	\$ -	-	3,893	0	-	-	0.0%	No Change
✓	PARK & RECREATION	120,763	\$ 120,635	125,728	107,199	124,381	138,123	12,395	9.9%	
037-28	Parade Committee	1,750	\$ 1,338	2,000	-	2,000	2,000	-	0.0%	No change-Memorial Day Expenses
037-29	Volunteer Recognition	500	\$ 33	500	-	-	50	(450)	-90.0%	Reduce due to need
037-30	Townwide Events	500	\$ 304	500	11	-	500	-	0.0%	No change-Softball Game/Halloween Bash/Etc- Portapotty/Restrooms/Misc
✓	CELEBRATIONS	2,750	\$ 1,675	3,000	11	2,000	2,550	(450)	-15.0%	
038-28	PROBATE SERVICES	3,390	\$ 3,165	3,356	2,906	3,356	4,462	1,106	33.0%	\$4011.44 to Housatonic Probate(Increase facility budget-Rent) , \$450 for Adkins Film Storage
039-02	Senior Center Supplies	3,000	\$ 3,120	3,000	2,289	3,433	3,000	-	0.0%	No Change
039-04	Senior Center Newsletter	2,280	\$ 2,275	2,280	1,825	2,738	2,580	300	13.2%	Increased printing costs
039-13	Senior Center Contin Ed	500	\$ 330	500	125	188	500	-	0.0%	No Change
039-14	Senior Center Mileage	350	\$ 475	400	168	252	400	-	0.0%	No Change
039-20	Senior Ctr Vehicle Maint	3,000	\$ 1,872	3,000	564	847	2,000	(1,000)	-33.3%	reduce per historical need
039-22	Senior Center Activies	1,380	\$ 1,679	1,500	1,270	1,905	3,230	1,730	115.3%	NMVA Not Supporting Instr Fees-Xfer Funds-3 classes/month-xfer from 039-40
039-26	Senior Center Trip Expenses	4,750	\$ 2,890	4,750	2,114	3,171	4,750	-	0.0%	No Change-Includes \$750 for FISH (Pd July)
039-28	COA Clerk/Supplies	2,000	\$ 1,739	2,000	302	2,000	2,000	-	0.0%	No Change- \$390 Clerk, \$1610 Informational Brochures and Educational Workshops
039-32	Sr Ctr Activities Coordinator	42,978	\$ 44,418	44,273	31,161	45,011	45,599	1,326	3.0%	3% Increase-30 Hrs/wk Union
039-40	Visiting Nurse	-	\$ -	5,135	1,700	2,550	3,405	(1,730)	-33.7%	Reduce for non provisional instructor fees-xfer to Sr Activities line 039-22
039-45	Senior Center Computers	500	\$ 285	-	-	0	-	-	0.0%	No Change
039-57	Senior Van/ADA Driver	18,396	\$ 17,985	19,128	13,506	19,508	19,894	766	4.0%	4% incr (to keep salary competitive) \$17.39/hr 22 hrs/wk
039-58	Sr Cntr Clerk	11,939	\$ 11,259	15,809	10,775	15,564	16,286	477	3.0%	3% increase \$17.40/hr 18 hrs/wk
✓	SENIOR CENTER	91,073	\$ 88,327	101,775	65,799	97,166	103,644	1,869	1.8%	
040-02	Historic District Projects	-	\$ -	-	-	-	-	-	0.0%	No Change
040-28	Historic District Operating	600	\$ 244	600	94	141	300	(300)	-50.0%	Clerk \$300/ Notices \$200/Misc \$100
✓	HISTORIC DISTRICT	600	\$ 244	600	94	141	300	(300)	-50.0%	No Change
042-01	Decedent Expense	-	\$ -	-	-	0	-	-	0.0%	State Mandate-Storage/Transport of Unclaimed Decedent
042-02	Cemetary Flags	100	\$ -	100	-	100	100	-	0.0%	No Change

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044-13	Tree Warden Stipend	650	\$ 650	1,500	1,500	1,500	1,750	250	16.7%	Increase Inspections/Upcoming Tree Issues (Ash Borer, etc) Increase in tree removal from Ash Borer Damage-Large scale
044-28	Tree Removal	7,240	\$ 7,320	8,240	5,970	8,955	12,240	4,000	48.5%	
✓	Tree Warden/Removals	7,890	\$ 7,970	9,740	7,470	10,455	13,990	4,250	43.6%	
045-45	Miscellaneous Expense	4,000	\$ 3,926	4,000	648	4,000	4,000	-	0.0%	No Change
046-28	Conservation Commission	1,900	\$ 1,525	1,900	1,134	1,700	1,900	-	0.0%	No Change- Includes Clerk \$1020.00 plus misc education/program expense
047-28	Housing Commission	500	\$ 375	500	469	703	800	300	60.0%	Increase for clerk hours 11 mtgs/yr ~ \$748.00
EXPENDITURES		5,366,464	\$ 5,704,051	5,194,549	3,968,178	5,011,814	4,866,283	(328,266)	-6.319%	
BOARD OF EDUCATION		9,381,054		9,380,779		0	9,380,589	(190)	-0.002%	
COMBINED		14,747,518		14,575,328	-	0	14,246,872	(328,456)	-2.254%	