

Town of Sherman  
Approved Budget 2018/2019

5/8/2018

Account	Description	2016/2017		2017/2018			2018/2019			Rationale
		Approved '16-'17	Actual '16-'17	Approved '17-'18	8 Mos Expended	Projected '17-'18	Approved	Prior Year Comparison INC/(DEC) \$	INC/Dec %	
001-01	Selectmen Salaries	9,615	9,615	9,807	4,904	9,807	10,101	294	3.0%	3% Increase
001-02	Selectmen Supplies	600	600	600	600	600	600	-	0.0%	No Change
001-04	Audit & Printing	10,800	10,700	11,300	10,475	11,300	11,300	-	0.0%	Fixed Audit Contract year 2/3 of \$20,900 Split with School @ 50%=\$10,450 plus print expense, etc of \$850.00
001-07	Selectmen's Meetings	400	400	400	400	400	400	-	0.0%	No Change
001-45	Selectmen Miscellaneous	250	250	250	178	250	250	-	0.0%	No Change
001-60	BOS Clerk	2,340	1,365	2,340	585	878	2,340	-	0.0%	24 Meetings @ 3/hrs per mtg: formula of Mtg Hrs X 2.5 X \$15/hr-FSAA/BA Attendance at mtgs \$720/yr
001-61	First Selectman Salary	50,988	50,988	52,008	34,005	52,008	53,568	1,560	3.0%	3% Increase
001-62	Selectmen Admin Asst	37,752	38,213	38,888	24,831	37,976	40,048	1,160	3.0%	3% Increase-24 Hrs/wk Union
001-63	Business Administrator	36,585	38,067	37,681	25,515	39,023	38,816	1,135	3.0%	3% Increase-26 Hrs/wk Union
<b>SELECTMEN'S OFFICE</b>		<b>149,330</b>	<b>150,198</b>	<b>153,274</b>	<b>101,493</b>	<b>152,242</b>	<b>157,423</b>	<b>4,149</b>	<b>2.7%</b>	
002-01	Treasurer Salary	14,763	14,763	15,058	9,846	15,058	15,510	452	3.0%	3% Increase
002-02	Treasurer Supplies	50	50	50	-	50	50	-	0.0%	No Change
<b>TREASURER</b>		<b>14,813</b>	<b>14,813</b>	<b>15,108</b>	<b>9,846</b>	<b>15,108</b>	<b>15,560</b>	<b>452</b>	<b>3.0%</b>	
003-01	Tax Collector Salary	40,465	40,466	41,275	26,988	41,275	42,513	1,238	3.0%	3% Increase
003-02	Tax Collector Supplies	1,055	1,022	1,055	479	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	-	0.0%	Access to CIVLS
003-06	Tax Collector Legal Notices	275	328	350	229	343	434	84	24.0%	Increase in Legal Notice Fees
003-07	Tax Collector Dues, Meetings	726	744	726	176	726	726	-	0.0%	No Change
003-13	Tax Collector's Education	220	45	20	10	15	20	-	0.0%	No Change
003-14	Tax Collector's Mileage	895	325	320	98	320	359	39	12.2%	Incr per mile and location changes
003-62	Tax Collector Asst	8,523	8,000	8,694	6,949	10,628	8,954	260	3.0%	3% Increase-Covers July/Jun, Month End Close, Misc Admn & Coverage for Absences \$16.24/hr X 546 hrs
<b>TAX COLLECTOR OFFICE</b>		<b>52,159</b>	<b>50,930</b>	<b>52,690</b>	<b>35,178</b>	<b>54,612</b>	<b>54,311</b>	<b>1,621</b>	<b>3.1%</b>	
004-01	Town Clerk Salary	49,171	49,171	50,155	32,794	50,155	51,660	1,505	3.0%	3% Increase
004-02	Town Clerk Supplies	900	900	900	370	555	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	331	1,100	170	1,100	1,100	-	0.0%	No Change
004-09	Town Clerk Indexing/Recording	17,868	17,784	17,868	11,905	17,857	17,868	-	0.0%	No Change-3 year rate lock
004-62	Town Clerk Clerical	35,622	34,526	36,689	23,096	35,323	37,795	1,106	3.0%	3% Increase-25.02 hrs/wk includes Sat's Union
<b>TOWN CLERK OFFICE</b>		<b>105,261</b>	<b>103,312</b>	<b>107,312</b>	<b>68,334</b>	<b>105,590</b>	<b>109,923</b>	<b>2,611</b>	<b>2.4%</b>	
005-01	Assessors Salary	33,131	33,131	33,793	22,096	33,793	34,807	1,014	3.0%	3 % increase
005-02	Assessors Supplies	300	323	250	-	150	150	(100)	-40.0%	Decrease per need
005-10	Assessors Tax Maps	300	1,400	300	-	300	300	-	0.0%	Map and Lot line changes up to date. Funding for misc items
005-11	Reval Sinking Fund	21,248	21,248	21,248	21,248	21,248	19,129	(2,119)	-10.0%	Bal of 5 year funding for 2018 Reval Project to cost @ \$113,000 ( 2584 parcels)
005-12	Assessors Publications, Educ	400	362	450	-	450	450	-	0.0%	MV Pricing Guides and Assessors Legal Notices
005-13	Assessors Continuing Ed	500	497	500	140	500	500	-	0.0%	No change (Mandated Classes for Recertification)
005-14	Assessors Mileage	1,320	1,320	1,320	957	1,420	1,470	150	11.4%	Increase for Asst Assr mileage for UCONN Classes
005-15	Assessors Title Search-Contr Svcs	1,200	1,155	600	-	600	600	-	0.0%	No change
005-62	Assessor Asst	34,433	34,432	35,468	23,560	36,033	36,529	1,061	3.0%	3% Increase-24 hrs/wk -does not include Sat's Union
005-63	Assessor Clerical Field Work/Misc	1,594	1,352	1,642	1,208	1,847	1,691	49	3.0%	3 % Increase-Field work & meetings 57.78 hrs (4.8/mo) Union
<b>ASSESSORS OFFICE</b>		<b>94,426</b>	<b>95,220</b>	<b>95,571</b>	<b>69,209</b>	<b>96,342</b>	<b>95,626</b>	<b>55</b>	<b>0.1%</b>	
006-06	BOAA Legal Notices	100	182	100	61	91	100	-	0.0%	No Change
006-32	BOAA Part Time	405	90	405	60	240	405	-	0.0%	Stipend for 3 Member Board that meets 4X/year
<b>BRD OF ASSESSMENT APPEALS</b>		<b>505</b>	<b>272</b>	<b>505</b>	<b>121</b>	<b>331</b>	<b>505</b>	<b>-</b>	<b>0.0%</b>	
007-01	Bldg Inspector Salary	52,500	58,042	52,500	50,654	75,982	60,100	7,600	14.5%	Increase due to amount of applied permits
007-02	Bldg Dept Supplies	450	448	450	137	450	450	-	0.0%	No Change
007-05	Building Fees to State	2,700	1,974	2,700	1,642	2,700	3,000	300	11.1%	Increase due to increased permits
007-12	Bldg Dept Publications, Educ	300	300	300	135	300	300	-	0.0%	No Change
007-62	Bldg Dept Admin Asst	35,437	34,637	36,503	23,873	36,511	37,594	1,091	3.0%	3% Increase-24.7 hrs/wk includes Sat's Union
<b>BUILDING DEPARTMENT</b>		<b>91,387</b>	<b>95,401</b>	<b>92,453</b>	<b>76,441</b>	<b>115,943</b>	<b>101,444</b>	<b>8,991</b>	<b>9.7%</b>	
008-01	LUEO Salary	52,549	48,981	43,477	28,839	44,106	52,252	8,775	20.2%	3% Increase, Increase hours from 30 to 35 per week
008-02	P&Z Supplies	600	733	500	142	213	725	225	45.0%	Usual Supplies plus "Town Record" hinged binder (\$225 each)
008-03	LUEO Supplies & Equipment	425	277	425	160	240	425	-	0.0%	No Change
008-04	P&Z Publications	345	-	345	-	-	345	-	0.0%	No Change
008-05	P&Z Fees to State	3,500	2,712	3,500	2,994	4,491	4,000	500	14.3%	Increase due to rising number of permits (applications)
008-06	P&Z Legal Notices	1,000	3,563	2,000	3,129	4,693	4,000	2,000	100.0%	Increase due to increased fees and frequency of advertising
008-12	P&Z Education	1,000	-	1,000	-	-	1,000	-	0.0%	No Change-L/U Laws and Updates
008-13	LUEO Continuing Education	350	175	350	-	-	350	-	0.0%	L/U Seminars and Training
008-14	LUEO Mileage	2,400	1,568	2,400	177	1,063	2,400	-	0.0%	No Change
008-62	P&Z Admin Asst	34,599	33,344	35,639	22,802	34,874	36,708	1,069	3.0%	3% Increase-24 hrs/wk plus 10.07 hrs/mo for mtgs Union
<b>PLANNING &amp; ZONING DEPT</b>		<b>96,768</b>	<b>91,353</b>	<b>89,636</b>	<b>58,243</b>	<b>89,680</b>	<b>102,205</b>	<b>12,569</b>	<b>14.0%</b>	
009-02	ZBA Supplies	150	150	150	-	-	150	-	0.0%	No Change
009-05	ZBA Fees to State	720	478	720	312	468	1,200	480	66.7%	Increase due to rising number of applications
009-06	ZBA Legal Notices	600	1,010	900	1,130	1,694	1,200	300	33.3%	Increase due to increased fees and frequency of advertising
009-13	ZBA Continuing Education	500	-	500	-	-	1,000	500	100.0%	Increase for workshops/classes/print mat'ls
<b>ZONING BOARD OF APPEALS</b>		<b>1,970</b>	<b>1,638</b>	<b>2,270</b>	<b>1,442</b>	<b>2,162</b>	<b>3,550</b>	<b>1,280</b>	<b>56.4%</b>	

Town of Sherman  
Approved Budget 2018/2019

5/8/2018

Account	Description	2016/2017		2017/2018			2018/2019			Rationale
		Approved '16-'17	Actual '16/'17	Approved '17-'18	8 Mos Expended	Projected '17/18	Approved	Prior Year Comparison INC/(DEC) \$	INC/Dec %	
010-02	I/W Supplies	540	540	450	-	400	350	(100)	-22.2%	Decrease due to need
010-05	I/W Fees to State	1,500	1,682	1,500	1,102	1,700	2,000	500	33.3%	Increase due to accepted permits
010-06	I/W Legal Notices	600	610	600	568	1,000	1,200	600	100.0%	Increased media rates and increased notices
010-13	I/W Schools	400	220	400	60	250	300	(100)	-25.0%	Decrease due to commission provided instruction
010-62	I/W Admin Asst	9,812	9,812	10,008	6,672	10,008	10,310	302	3.0%	3% Increase-34 Hours/mo
<b>INLAND WETLANDS DEPT</b>		<b>12,852</b>	<b>12,864</b>	<b>12,958</b>	<b>8,403</b>	<b>13,358</b>	<b>14,160</b>	<b>1,202</b>	<b>9.3%</b>	
011-06	General Counsel & Court	15,000	4,503	10,000	7,368	10,000	10,000	-	0.0%	No Change
011-28	Land Use Counsel & Court	5,500	6,071	5,500	1,943	6,663	10,000	4,500	81.8%	Increase due to revue of existing regulations as well as 4 separate requests requiring involved review. Also probable special permit application.
011-29	Counsel & Court-Ongoing Litigation	7,500	3,255	7,000	11,253	15,000	15,000	8,000	114.3%	Increase due to potential ongoing litigation-by advise of Atty Seinkiewicz
<b>COUNSEL &amp; COURT COSTS</b>		<b>28,000</b>	<b>13,829</b>	<b>22,500</b>	<b>20,563</b>	<b>31,663</b>	<b>35,000</b>	<b>12,500</b>	<b>55.6%</b>	
012-01	Registrars Salaries	8,489	7,052	8,489	4,670	7,143	7,657	(832)	-9.8%	Decrease funding per historic data-3% Increase included
012-02	Registrars Supplies	1,435	354	1,400	810	1,215	1,400	-	0.0%	No Change
012-06	Registrars Legal Notices	110	65	110	98	147	-	(110)	-100.0%	Not funded
012-07	Registrars SOS Meetings	660	72	660	530	795	1,160	500	75.8%	Realign Line. Used for ROVAC Member Fees. \$1030 ROVAC Mtgs, \$130 Dues
012-13	Registrars Education	2,160	1,306	2,000	495	1,500	1,200	(800)	-40.0%	Realign Line-UCONN Training Tuition \$200/class, Fees, Mileage
012-16	Registrars Voting Mach/Ballads/Supplies	5,560	3,032	5,000	2,651	4,301	5,000	-	0.0%	Note-new fee to IVS \$250 per incidence
012-32	Registrars Workers Stipend	7,710	5,731	6,710	2,001	4,002	8,000	1,290	19.2%	Anticipate 4 to 5 referendums during '18/'19 fiscal year.(2 Primary/Nov Elect/Budget) @\$2000/ea
<b>REGISTRARS DEPT</b>		<b>26,124</b>	<b>17,612</b>	<b>24,369</b>	<b>11,255</b>	<b>19,102</b>	<b>24,417</b>	<b>48</b>	<b>0.2%</b>	
013-28	WestCOG	3,439	3,439	5,229	5,229	5,229	7,018	1,789	34.2%	Increase due to Change in Dues Formula based on population
013-29	COST	725	725	725	725	725	725	-	0.0%	Request per letter on file
013-30	CCM	-	-	-	-	-	1,000	1,000	100.0%	18/19 Offer from CCM for Membership 1/2 price
<b>MEMBERSHIPS</b>		<b>4,164</b>	<b>4,164</b>	<b>5,954</b>	<b>5,954</b>	<b>5,954</b>	<b>8,743</b>	<b>2,789</b>	<b>46.8%</b>	
014-01	HVA/Watershed	250	250	500	500	500	250	(250)	-50.0%	18/19 Request per Letter on File
014-02	Northwest Conservation District	1,200	1,200	1,200	1,200	1,200	1,200	-	0.0%	
014-11	POCD (Master Plan)	-	-	-	-	-	-	-	0.0%	Inactive Account
014-27	GRANT WRITER	-	-	-	-	-	-	-	0.0%	Inactive Account
014-28	Engineering Consultants	3,500	1,280	2,500	1,020	2,500	2,500	-	0.0%	
<b>CONSULTANTS</b>		<b>4,950</b>	<b>2,730</b>	<b>4,200</b>	<b>2,720</b>	<b>4,200</b>	<b>3,950</b>	<b>(250)</b>	<b>-6.0%</b>	
015-02	General Government Supplies	1,000	1,000	1,000	1,000	1,000	1,000	-	0.0%	No Change
015-03	General Government Postage	8,678	8,578	8,678	4,042	8,678	8,678	-	0.0%	No Change
015-06	General Gov't Legal Notices	2,800	1,944	2,800	764	2,800	2,800	-	0.0%	No Change
<b>GENERAL GOVERNMENT</b>		<b>12,478</b>	<b>11,522</b>	<b>12,478</b>	<b>5,806</b>	<b>12,478</b>	<b>12,478</b>	<b>-</b>	<b>0.0%</b>	
017-01	IT Administrator	2,738	2,737	2,792	1,826	2,792	2,877	85	3.0%	3% Increase-2 hrs/wk
017-21	M. Town Hall Technology-Hardware	5,300	5,233	5,300	1,228	5,300	5,300	-	0.0%	Hardware/Software Purchases
017-22	M. Town Hall Tech-Contracts/Software/Fees	61,184	61,242	60,473	49,401	60,473	64,176	3,703	6.1%	Increases in Contractual Rates. Software support/license fees/leases/contractual/Website/network
017-45	M. Town Hall Miscellaneous	250	221	250	-	250	250	-	0.0%	No Change
<b>TOWN HALL TECHNOLOGY</b>		<b>69,472</b>	<b>69,433</b>	<b>68,815</b>	<b>52,455</b>	<b>68,815</b>	<b>72,603</b>	<b>3,788</b>	<b>5.5%</b>	
020-02	Supplies	5,150	5,150	5,150	3,863	5,150	5,150	-	0.0%	No Change
020-17	Utilities/Internet/Alarms	32,700	27,580	31,700	15,869	24,904	32,250	550	1.7%	Eversource \$16,054 add 10%-\$1,605, Scouthouse \$3600 , Charter \$7,462, United Alm \$2,393, Ancillary 1136-Remove Players
020-18	Heating Oil	9,800	7,630	11,000	6,639	-	13,800	2,800	25.5%	Increased ppg-.30/gl
020-19	Phone	8,900	8,458	9,200	4,582	-	7,800	(1,400)	-15.2%	\$7058 plus 34/mo X 12 for P&Z \$408, plus ancillary \$334-Decrease b/c Discontinued Windstream
020-20	Maintenance	31,100	43,460	35,000	30,476	35,000	35,000	-	0.0%	No Change
<b>BUILDINGS</b>		<b>87,650</b>	<b>92,278</b>	<b>92,050</b>	<b>61,430</b>	<b>65,054</b>	<b>94,000</b>	<b>1,950</b>	<b>2.1%</b>	
022-02	Public Safety Supplies	1,000	712	1,000	622	1,000	700	(300)	-30.0%	RST Supplies-and \$400 for Radar Calibration (2 Lasers, 1 Radar)
022-07	Paramedic Intercept (Campion)	28,415	28,415	29,090	14,545	29,090	29,104	14	0.0%	Increase per letter on file-Based on 2016 Population 3641
022-19	CommTower Installments	-	-	500	500	2,500	21,000	20,500	4100.0%	Lease Installments-East Mtn \$500/month and Tower Hill \$1250/month.
022-22	911 Service Contract (LCD)	37,986	37,986	40,935	39,724	39,724	41,544	609	1.5%	Agreement-based on population of 3,670 (2013) and sq. mi. of 23.4-
022-28	Police Protection	176,639	174,724	221,779	6,809	205,000	207,000	(14,779)	-6.7%	Town to Pay 85% of Trooper Costs -17/18 was budgeted at 100%
022-36	J.A.G	-	-	-	-	-	-	-	0.0%	No Change
022-43	Emergency Management	2,250	3,230	2,250	1,106	2,250	2,500	250	11.1%	Increase for Add'l Time spent at Sherman School and usual OEM Training.
022-45	Disaster Relief	-	-	-	-	-	-	-	0.0%	Captures FEMA related expenses
022-77	<b>NEW</b> Fire Marshall Expenses	-	-	-	-	-	2,573	2,573	100.0%	Fund ContEd \$450,Ref Books \$608, Member Fees \$95, Miles \$800, Suppl \$620
022-78	Fire Marshal Stipend	10,286	10,286	10,492	6,860	10,492	14,000	3,508	33.4%	Reevaluation of Stipend
<b>PUBLIC SAFETY</b>		<b>256,576</b>	<b>255,353</b>	<b>306,046</b>	<b>70,166</b>	<b>290,056</b>	<b>318,421</b>	<b>12,375</b>	<b>4.0%</b>	
023-17	ESF Utilities	48,228	41,631	48,000	32,271	46,792	50,000	2,000	4.2%	Increase due to Heating Oil ppg increase .30/gl
023-20	ESF Facility Maintenance	16,000	29,640	23,500	27,036	40,554	32,900	9,400	40.0%	
023-27	ESF Contracted Services	3,600	3,900	3,600	1,820	3,600	3,600	-	0.0%	Contractual Services as needed
<b>ESF Operating</b>		<b>67,828</b>	<b>75,171</b>	<b>75,100</b>	<b>61,127</b>	<b>90,946</b>	<b>86,500</b>	<b>11,400</b>	<b>15.2%</b>	
023-28	SVFD Oper Exp-Town Grant	102,975	102,975	122,185	91,639	122,185	121,995	(190)	-0.2%	See detailed budget.
023-52	SVFD VFIS Insurance	22,300	24,876	26,700	19,566	25,214	26,700	-	0.0%	Sched A- Year 2/3 of Rate Lock including adjustments
<b>SVFD Operating</b>		<b>125,275</b>	<b>127,851</b>	<b>148,885</b>	<b>111,205</b>	<b>147,399</b>	<b>148,695</b>	<b>(190)</b>	<b>-0.1%</b>	
<b>024-28 CANDLEWOOD LAKE AUTHORITY</b>		<b>76,800</b>	<b>76,800</b>	<b>77,800</b>	<b>77,800</b>	<b>77,800</b>	<b>77,800</b>	<b>-</b>	<b>0.0%</b>	Fund at 2017/2018 Level

Town of Sherman  
Approved Budget 2018/2019

5/8/2018

Account	Description	2016/2017		2017/2018			2018/2019			Rationale
		Approved '16-'17	Actual '16/'17	Approved '17-'18	8 Mos Expended	Projected '17/'18	Approved	INC/(DEC) \$	INC/Dec %	
025-02	NEW Economic Development	-	-	-	-	-	1,000	1,000	100.0%	New Account for Economic Development Brochures/Print/Media
	<b>Economic Development</b>	-	-	-	-	-	1,000	1,000	100.0%	
026-28	ANIMAL CONTROL	16,070	16,070	16,070	16,070	16,070	16,070	-	0.0%	No Change
027-28	COLLECTIONS/RECYCLING	23,884	23,939	24,486	22,457	24,486	24,736	250	1.0%	Increased Refuse Pick up Expense/Recycle Stickers
028-01	Public Works Salaries	298,300	283,900	298,200	194,668	297,728	307,100	8,900	3.0%	3% Increase Union (Schedule C)-And Appro Xfer \$8800 Reg Summer PT Wage to Line 028-32
028-02	Public Works Supplies	31,500	27,291	31,500	18,560	27,840	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	293,522	295,596	173,132	-	295,596	-	0.0%	No Change-Paving: Sunny Lane/Crawford/Bullymuck/Tandem-Chip Seal Sawmill/Smoke Rdg/SpringLake
028-22	Landscaping	-	-	500	502	502	500	-	0.0%	Townwide Landscape Materials and Plantings
028-24	Public Works Physicals/Scng	650	607	650	285	650	650	-	0.0%	\$50 per Screening and \$200 Admin Fees
028-25	Public Works Radio Replace	1,250	705	1,250	-	-	1,250	-	0.0%	No Change
028-26	Public Works Vehicle Repair	32,000	41,830	32,000	22,459	33,688	32,000	-	0.0%	No Change
028-27	Public Works Equipment	3,000	2,200	3,000	489	3,000	3,000	-	0.0%	No Change-Blowers/Weedwackers/Chainsaw/Misc Smalls/Shop Tooling, etc...
028-28	Public Works Contracted	60,000	55,502	60,000	10,375	-	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	37,247	36,608	41,800	24,476	-	50,200	8,600	20.7%	Increase ppg .29/gal, add \$1000 for Additives-Includes BOE Busses/SVFD Trucks/Sr Cnr/Van
028-31	Public Works Overtime	24,000	24,328	24,000	17,021	24,000	24,400	400	1.7%	See Schedule C
028-32	Public Works Part-Time Help	41,600	42,293	50,400	31,384	50,400	50,400	-	0.0%	2080 hrs plus 440 Summer Hours (20X40X11) -Moved \$8800 from line 101502801
028-33	Streetlights	4,401	3,527	3,900	2,325	3,488	3,837	(63)	-1.6%	Projected usage plus 10%
028-34	Town Aid to Roads Supplies	-	-	-	-	-	-	-	0.0%	No Change
028-55	Wash Station Pumping & Maint & Utilis	3,000	3,778	6,000	3,951	5,927	9,900	3,900	65.0%	1st Year Actuals after going live-Pump \$2000, Elect \$1434, Misc \$213, Propane 3700 gals \$6253
028-59	Winter Maintenance	72,500	70,897	72,500	33,674	-	72,500	-	0.0%	No Change
	<b>PUBLIC WORKS</b>	905,144	886,988	921,196	533,301	-	942,933	21,737	2.36%	
029-01	Health Director Salary	38,056	31,693	38,817	18,489	32,000	33,983	(4,834)	-12.5%	3% Increase-Reduce hours from 12.3 to 10.5/hrs per week
029-02	Health Dept Supplies	500	500	500	40	500	500	-	0.0%	No Change
029-03	Health Dept Septic Walkover	-	-	2,000	144	2,000	2,000	-	0.0%	Program Funding-year 2 of 3
029-13	Health Dept Continuing Ed	100	65	100	-	65	100	-	0.0%	No Change
029-14	Health Dept Mileage	1,200	1,115	1,200	557	1,200	1,200	-	0.0%	No Change
029-30	Water Tests	1,000	2,037	1,000	385	1,000	1,200	200	20.0%	Increased Fees from Hydotech
029-62	Health Dept Admin Asst	14,347	13,823	14,778	8,625	14,500	15,221	443	3.0%	3% Increase-10 hrs/wk includes Sat's Union Contract
029-63	Sanitarian Salaries	9,121	5,587	9,303	2,908	6,000	9,582	279	3.0%	3% increase+/-4.6 Hrs/wk,
	<b>HEALTH DEPARTMENT</b>	64,324	54,820	67,698	31,148	22,700	63,786	(3,912)	-5.8%	
030-01	Director, Social Services	37,938	37,938	38,697	25,302	38,697	39,858	1,161	3.0%	3% Increase-Salaried Position at 25 hours per week
030-02	Social Services Clerk	8,318	8,628	10,000	6,589	10,077	10,300	300	3.0%	3% Increase- +/- 12.00 hrs/wk @ \$16.40
030-03	Social Services Supplies	300	350	300	677	1,016	900	600	200.0%	Increase for Paper and Ink and new computer
030-13	Cont Ed	500	480	500	355	-	500	-	0.0%	No Change
030-14	Soc Svcs Mileage	600	604	600	515	773	600	-	0.0%	No Change
030-38	Vital Statistics	100	-	100	-	-	100	-	0.0%	No Change
030-39	Women's Center	500	500	500	500	500	500	-	0.0%	18/19 Request per Letter on File
030-40	Visiting Nurse	10,000	4,213	10,000	895	1,790	6,000	(4,000)	-40.0%	Decrease per Historic Data
030-41	Mental Health	404	404	403	403	403	401	(2)	-0.5%	18/19 Request per Letter on File-Population based @ 3641
030-42	Child Advocacy-WeCahr	500	500	500	500	500	500	-	0.0%	18/19 Request per Letter on File
030-43	Elderly Nutrition	-	-	750	-	750	750	-	0.0%	18/19 Request per Letter on File
030-44	Veterans Center	200	-	200	52	-	200	-	0.0%	Fund \$100 for Death Certs/Assistance and \$100 for Flags
030-45	ARC	250	250	250	-	250	250	-	0.0%	18/19 Request per Letter on File
030-46	TBICO	-	-	500	500	500	500	-	0.0%	18/19 Request per Letter on File
	<b>HEALTH AND WELFARE</b>	59,610	53,867	63,300	36,288	55,256	61,359	(1,941)	-3.1%	
031-46	Debt Principal	1,045,000	1,045,000	1,080,000	1,080,000	1,080,000	1,065,000	(15,000)	-1.4%	Scheduled Debt Repayment
031-47	Debt Interest	226,470	226,470	143,901	143,901	143,901	133,481	(10,420)	-7.2%	Scheduled Debt Repayment
031-28	Disclosure	500	(5,637)	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>	1,271,970	1,265,833	1,224,401	1,224,401	1,224,401	1,198,981	(25,420)	-2.1%	
032-47	Defined Benefit Plan (Pension)	70,000	69,400	59,800	2,317	59,317	48,600	(11,200)	-18.7%	See Schedule A
032-48	Worker Comp/Unemployment	67,700	60,180	68,600	50,907	67,876	68,500	(100)	-0.1%	See Schedule A
032-49	Social Security	88,600	85,671	93,500	59,623	91,188	97,000	3,500	3.7%	See Schedule A
032-50	Defined Contribution Plan (457b)	24,000	22,015	31,100	20,276	31,010	37,900	6,800	21.9%	See Schedule F
032-51	Life & Medical	320,449	340,538	367,500	228,153	371,600	386,700	19,200	5.2%	See Medical/Dental/Life Schedule B
032-52	Liability (LAP)	82,000	82,677	82,000	60,427	80,570	83,000	1,000	1.2%	Schedule A-Year 1 of 3 Rate Lock
032-53	Other Compensated Absence	9,800	9,287	9,000	5,942	9,000	8,000	(1,000)	-11.1%	See Schedule C
	<b>INSURANCE/EMPLOYEE EXP</b>	662,549	669,768	711,500	427,644	710,561	729,700	18,200	2.6%	
033-28	Reserve for Capital Exp	400,000	400,000	400,000	400,000	400,000	400,000	-	0.0%	See Capitol Requests-
033-29	Surplus Transfer	-	-	-	-	-	-	-	0.0%	\$750,000 Transferred to CNR per Town Mtg 10/21/18
033-36	LOCIP	-	-	-	-	-	-	-	0.0%	No Change
	<b>RESERVE FOR CAPITAL EXP</b>	400,000	400,000	400,000	400,000	400,000	400,000	-	0.0%	
034-02	Land Acquisition Operating	620	-	620	-	200	120	(500)	-80.6%	Reduce per Historic Data
034-28	Land Acquisition Fund	-	-	-	-	-	-	-	0.0%	Not Funded this Year

Town of Sherman  
Approved Budget 2018/2019

5/8/2018

Account	Description	2016/2017		2017/2018			2018/2019			Rationale
		Approved '16-'17	Actual '16/'17	Approved '17-'18	8 Mos Expended	Projected '17/18	Approved	Prior Year Comparison INC/(DEC) \$	INC/DEC %	
<b>LAND ACQUISITION FUND</b>		620	-	620	-	200	120	(500)	-80.6%	
<b>035-28</b>	<b>LIBRARY Oper Exp-Town Grant</b>	150,000	150,000	157,500	118,125	157,500	157,500	-	0.0%	Fund at 2017/2018 Level
036-01	Park & Rec Director Salary	16,027	16,027	16,348	15,748	16,348	16,838	490	3.0%	3% Increase
036-02	Park & Rec Supplies & Maintenance	14,400	15,345	14,400	13,336	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	4,730	1,500	3,600	3,600	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	99	2,250	1,063	2,250	2,250	-	0.0%	No Change
036-17	Park & Rec Utilities	1,200	885	1,200	586	879	1,200	-	0.0%	No Change
036-19	Park & Rec Phone	1,000	567	700	368	552	700	-	0.0%	No Change
036-23	Park & Rec Capital Improv	2,800	3,441	2,800	2,280	2,800	5,335	2,535	90.5%	Swim Buoys and staining of Pavillion, Windscreens for Tennis Courts
036-32	Park & Rec Part-Time Help	62,005	53,341	64,000	55,265	61,265	65,790	1,790	2.8%	(Minimum Wage to \$10.10/hr) Incr Lifeguard Rates of Pay and Incr Camp Hours
036-37	Pavillion Operating Expense	1,500	2,315	1,500	491	736	1,500	-	0.0%	No Change
036-38	Pavillion Maint/Winterization	450	746	450	-	450	450	-	0.0%	No Change
036-45	Park & Rec Beach/Track/Fields	7,255	7,782	5,300	1,696	5,300	5,300	-	0.0%	No Change
036-55	Park & Rec Pumping/Garbage	4,000	5,195	5,000	3,490	5,235	4,000	(1,000)	-20.0%	Decrease due to Use of Composting Facilities (to lessen demand on PortaPotties)
036-64	Park & Rec Concert Series	1,500	1,500	1,500	1,000	1,000	1,500	-	0.0%	No Change
036-65	After School Program-Funded	-	1,063	-	-	-	-	-	0.0%	No Change
<b>PARK &amp; RECREATION</b>		113,887	113,036	116,948	98,921	114,814	120,763	3,815	3.3%	
037-28	Parade Committee	1,500	2,925	1,750	-	1,750	1,750	-	0.0%	No Change
037-29	Volunteer Recognition	500	500	500	53	250	500	-	0.0%	Boards & Commissions Service Acknowledgements
037-30	Townwide Events	-	-	500	440	500	500	-	0.0%	Softball Game/Halloween Bash/Etc- Portapotty/Refrestments/Misc
<b>CELEBRATIONS</b>		2,000	3,425	2,750	493	2,500	2,750	-	0.0%	
<b>038-28</b>	<b>PROBATE SERVICES</b>	2,619	2,538	6,817	6,517	6,817	3,390	(3,427)	-50.3%	\$2939.85 to Housatonic Probate, \$450 for Adkins Film Storage
039-02	Senior Center Supplies	3,000	2,993	3,000	1,500	2,250	3,000	-	0.0%	No Change
039-04	Senior Center Newsletter	2,280	2,285	2,280	1,508	2,280	2,280	-	0.0%	No Change
039-13	Senior Center Contin Ed	500	455	500	249	500	500	-	0.0%	No Change
039-14	Senior Center Mileage	350	460	350	208	311	350	-	0.0%	No Change
039-20	Senior Ctr Vehicle Maint	3,000	967	3,000	169	1,669	3,000	-	0.0%	No Change
039-22	Senior Center Activities	600	678	1,000	675	1,013	1,380	380	38.0%	Increased Costs for Instructors/Entertainment
039-26	Senior Center Trip Expenses	4,750	3,275	4,750	1,988	2,981	4,750	-	0.0%	Includes \$750 for FISH
039-28	COA Clerk/Supplies	2,000	942	2,000	335	503	2,000	-	0.0%	No Change- \$390 Clerk, \$1610 Informational Brochures and Educational Workshops
039-32	Sr Ctr Activities Coordinator	40,513	42,045	41,730	28,166	43,078	42,978	1,248	3.0%	3% Increase-30 Hrs/wk Union
039-45	Senior Center Computers	500	500	500	-	500	500	-	0.0%	No Change
039-57	Senior Van/ADA Driver	14,320	15,813	14,611	7,333	11,215	18,396	3,785	25.9%	3% increase-\$16.08/hr and Increase Hrs fr 18.00 to 22 hrs per wk
039-58	Sr Cntr Clerk	6,034	5,776	8,000	6,735	10,301	11,939	3,939	49.2%	3% incr \$16.40- and increase hrs 9.65 hrs/wk to 14 hrs wk
<b>SENIOR CENTER</b>		77,847	76,189	81,721	48,867	76,601	91,073	9,352	11.4%	
040-28	Historic District Projects	-	-	-	-	-	-	-	0.0%	See Capital Plan
040-02	Historic District Operating	700	324	700	200	300	600	(100)	-14.3%	Clerk \$400/ Notices \$200
<b>HISTORIC DISTRICT</b>		700	324	700	200	300	600	(100)	-14.3%	
<b>042-01</b>	<b>Decedent Expense</b>	-	-	-	-	-	-	-	0.0%	State Mandate-Storage/Transport of Unclaimed Decedent
<b>042-02</b>	<b>Cemetary Flags</b>	100	-	100	-	100	100	-	0.0%	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>		7,890	7,890	7,890	7,890	7,890	7,890	-	0.0%	
<b>045-45</b>	<b>Miscellaneous Expense</b>	4,000	4,000	4,000	2,475	4,000	4,000	-	0.0%	No Change
<b>046-28</b>	<b>Conservation Commission</b>	1,900	1,735	1,900	871	1,307	1,900	-	0.0%	No Change
<b>047-28</b>	<b>Housing Commission</b>	500	473	500	237	356	500	-	0.0%	No Change- Includes Clerk -1Hrs/mo X 2.5 X \$15 X 12 mos=\$450.00 plus misc presentations and expense
<b>EXPENDITURES</b>		5,144,402	5,093,639	5,270,070	3,885,095	4,284,695	5,366,464	96,394	1.829%	
<b>BOARD OF EDUCATION</b>		9,381,718	8,725,287	9,381,405	4,361,484	9,381,405	9,381,054	(351)	-0.004%	
<b>COMBINED</b>		14,526,120	13,818,926	14,651,475	8,246,578	13,666,100	14,747,518	96,043	0.656%	