

**TOWN OF SHERMAN
APPROVED 2009-2010 BUDGET**

Account	Description	ACTUAL 05-06	ACTUAL 06-07	ACTUAL 07-08	APPROVED 08-09	APPROVED 09-10	INC IN \$	INC IN %		
001-01	Selectmen Salaries	8,109	8,331	8,581	8,795	8,795	(0)	-0.01%		
001-02	Selectmen Supplies	1,818	1,000	1,200	1,200	1,080	(120)	-10.00%		
001-04	Audit & Printing	20,917	12,000	10,000	12,550	12,000	(550)	-4.38%		
001-07	Selectmen's Meetings	1,074	750	1,250	750	750	-	0.00%		
001-45	Selectmen Miscellaneous	-	300	300	300	300	-	0.00%		
001-60	BOS Clerk			1,220	1,220	1,220	-	0.00%		
001-61	First Selectman Salary	42,138	42,981	44,270	45,377	45,377	(0)	0.00%		
001-62	Selectmen Admin Asst	34,063	30,000	31,500	32,288	32,288	1	0.00%		
001-63	Admin Associate	8,279	11,083	14,137	11,928	9,360	(2,568)	-21.53%		
	SELECTMEN'S OFFICE	116,398	106,445	112,800	114,408	111,170	(3,238)	-2.83%		
002-01	Treasurer Salary	11,962	12,200	12,566	12,880	12,880	(0)	0.00%		
002-02	Treasurer Supplies	349	350	350	350	315	(35)	-10.00%		
	TREASURER	12,311	12,550	12,916	13,230	13,195	(35)	-0.27%		
003-01	Tax Collector Salary	32,805	33,461	35,134	36,012	36,012	(0)	0.00%		
003-02	Tax Collector Supplies	834	750	750	750	675	(75)	-10.00%		
003-03	Tax Collector Postage, Env	2,207	2,320	2,320	2,320	2,320	-	0.00%		
003-05	Tax Collector Fee to DMV	687	707	729	757	753	(4)	-0.53%		
003-06	Tax Collector Legals	179	250	275	275	275	-	0.00%		
003-07	Tax Collector Dues, Meetings	505	500	850	850	500	(350)	-41.18%		
003-62	Tax Collector Asst	10,761	12,291	8,410	12,976	5,500	(7,476)	-57.61%		
	TAX COLLECTOR OFFICE	47,978	50,279	48,468	53,940	46,035	(7,905)	-14.66%		
004-01	Town Clerk Salary	39,081	39,863	41,856	42,902	42,902	(0)	0.00%		
004-02	Town Clerk Supplies	774	800	1,250	1,250	1,125	(125)	-10.00%		
004-04	Town Clerk Audit	600	600	600	600	600	-	0.00%		
004-07	Town Clerk Dues, Meetings	549	500	800	800	500	(300)	-37.50%		
004-09	Town Clerk Indexing/Recording	11,857	12,528	12,688	15,708	15,708	-	0.00%		
004-62	Town Clerk Clerical	28,463	28,530	29,528	28,392	28,392	-	0.00%		
	Records Project				2,000		(2,000)	-100.00%		
	TOWN CLERK OFFICE	81,324	82,821	86,722	91,652	89,227	(2,425)	-2.65%		

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005-01	Assessors Salary	26,844	27,381	28,202	28,907	28,907	(0)	0.00%	
005-02	Assessors Supplies	179	500	350	350	200	(150)	-42.86%	
005-10	Assessors Tax Maps	-	-	2,070	3,200	100	(3,100)	-96.88%	
005-11	Reval Sinking Fund	11,250	11,250	15,600	16,807	11,807	(5,000)	-29.75%	
005-12	Assessors Publications, Educ	325	350	275	245	100	(145)	-59.18%	
005-13	Assessors Contin Educ	725	750	750	715	715	-	0.00%	
005-14	Assessors Mileage	1,484	1,463	1,463	1,463	1,600	137	9.36%	
005-62	Assessor Asst	26,999	25,721	28,211	29,575	29,575	-	0.00%	
005-63	Assessor Clerical	3,349	-	2,400	4,000	1,848	(2,152)	-53.80%	
	ASSESSORS OFFICE	71,155	67,415	79,321	85,262	74,852	(10,410)	-12.21%	
006-06	BOAA Legals	37	45	50	55	55	-	0.00%	
006-32	BOAA Part Time	-	150	150	150	450	300	200.00%	
	BRD OF ASSESSMENT APPLS	37	195	200	205	505	300	146.34%	
007-01	Bldg Inspector Salary	65,251	70,000	70,000	70,000	52,500	(17,500)	-25.00%	recovered in fees
007-02	Bldg Dept Supplies	500	500	500	500	450	(50)	-10.00%	
007-05	Building Fees to State	1,704	2,100	2,100	2,700	2,700	-	0.00%	recovered in fees
007-12	Bldg Dept Publications, Educ	300	300	300	300	300	-	0.00%	
007-62	Bldg Dept Admin Asst	26,689	23,166	25,219	26,208	26,208	-	0.00%	
	BUILDING DEPARTMENT	94,444	96,066	98,119	99,708	82,158	(17,550)	-17.60%	
008-01	LUEO Salary	41,459	38,772	41,106	45,849	42,132	(3,717)	-8.11%	37/wk
008-02	P&Z Supplies	634	400	400	400	360	(40)	-10.00%	
008-03	LUEO Supplies & Equipment	-	500	550	475	428	(47)	-9.89%	
008-04	P&Z Printing	656	750	500	-	-	-		
008-05	P&Z Fees to State	3,808	6,000	4,500	3,375	2,500	(875)	-25.93%	recovered in fees
008-06	P&Z Legals	2,043	2,000	1,200	900	600	(300)	-33.33%	recovered in fees
008-12	P&Z Education	-	250	1,000	1,000	500	(500)	-50.00%	
008-13	LUEO Continuing Education	1,883	1,500	350	800	800	-	0.00%	
008-14	LUEO Mileage	2,581	2,000	2,100	2,100	2,100	-	0.00%	
008-62	P&Z Admin Asst	23,727	25,172	26,007	26,970	26,970	-	0.00%	
	PLANNING & ZONING DEPT	76,791	77,344	77,713	81,869	76,390	(5,479)	-6.69%	

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009-01	ZBA Admin Asst Salary	2,415	3,060	3,152	3,231	-	(3,231)	-100.00%		
009-02	ZBA Supplies	238	100	100	100	100	-	0.00%		
009-05	ZBA Fees to State	84	100	100	100	100	-	0.00%	recovered in fees	
009-06	ZBA Legals	110	150	450	450	450	-	0.00%	recovered in fees	
009-13	ZBA Continuing Education	-	500	500	500	500	-	0.00%		
	ZONING BRD OF APPEALS	2,847	3,910	4,302	4,381	1,150	(3,231)	-73.75%		
010-02	I/W Supplies	564	600	600	600	540	(60)	-10.00%		
010-05	I/W Fees to State	1,568	1,120	1,120	1,120	1,120	-	0.00%	recovered in fees	
010-06	I/W Legals	848	850	850	850	850	-	0.00%	recovered in fees	
010-13	I/W Schools	1,100	1,500	1,500	1,500	1,000	(500)	-33.33%		
010-62	I/W Admin Asst	11,869	7,438	7,772	7,966	7,966	(0)	0.00%		
	INLAND WETLANDS DEPT	15,949	11,508	11,842	12,036	11,476	(560)	-4.66%		
011-06	General Counsel & Court	25,704	15,000	15,000	25,000	15,000	(10,000)	-40.00%		
011-28	Land Use Counsel & Court	54,239	25,000	31,000	15,000	17,000	2,000	13.33%		
	COUNSEL & COURT COSTS	79,943	40,000	46,000	40,000	32,000	(8,000)	-20.00%		
012-01	Registrars Salaries	8,750	8,180	10,000	13,216	13,216	-	0.00%		
012-02	Registrars Supplies	2,591	3,500	2,350	1,000	900	(100)	-10.00%		
012-06	Registrars Legals	402	400	-	950	950	-	0.00%		
012-07	Registrars SOS Meetings	530	1,200	800	1,200	1,200	-	0.00%		
012-13	Registrars Education	166	600	900	900	600	(300)	-33.33%		
012-16	Registrars Voting Machine	650	700	3,620	7,756	7,756	-	0.00%		
012-32	Registrars Workers Salaries	7,091	6,396	9,477	5,800	5,800	-	0.00%		
	REGISTRARS DEPT	20,180	20,976	27,147	30,822	30,422	(400)	-1.30%		
013-28	HVCEO	3,274	3,372	3,372	3,372	3,372	-	0.00%		
013-29	COST				725	725	-	0.00%		
	MEMBERSHIPS			3,372	4,097	4,097	-	0.00%		
014-01	HVA				250	250	-	0.00%		
014-02	Northwest Conservation District	750	750	1,150	1,150	1,150	-	0.00%		
014-11	POCD (Master Plan)			5,500	5,000	5,000	-	0.00%		
014-28	Engineering Consultants	23,727	45,000	12,950	15,000	15,360	360	2.40%		
014-XX	Grant Writer					50	50			
014-28	CONSULTANTS	15,000	45,000	19,600	21,400	21,810	410	1.92%		

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015-02	General Government Supplies			875	1,000	1,000	-	0.00%	
015-03	General Government Postage	5,544	4,400	5,400	4,840	5,400	560	11.57%	
015-06	General Government Legals	2,227	1,900	2,900	2,250	2,250	-	0.00%	
	GENERAL GOVERNMENT	7,771	6,300	9,175	8,090	8,650	560	6.92%	
020-17	Utilities/Internet/Alarms				24,819	31,755	6,936	27.95%	
020-18	Heating Oil				14,800	18,016	3,216	21.73%	
020-19	Phone				10,658	11,191	533	5.00%	
020-20	Maintenance				47,403	26,754	(20,649)	-43.56%	
020-02	Supplies				3,225	3,806	581	18.02%	
	BUILDINGS				100,905	91,522	(9,383)	-9.30%	
017-21	M. Town Hall Technology	26,117	23,700	35,750	31,655	38,143	6,488	20.50%	reval software
017-22	M. Town Hall Equip Contracts	9,592	8,000	6,600	8,820	8,820	-	0.00%	
017-45	M. Town Hall Miscellaneous	3,319	2,500	1,750	1,500	1,000	(500)	-33.33%	
	TOWN HALL OPERATIONS	39,028	34,200	44,100	41,975	47,963	5,988	14.27%	
022-07	Paramedic Intercept Program	22,593	22,950	22,950	22,592	22,950	358	1.58%	
022-22	911 Service Contract	15,000	40,918	40,918	41,207	42,443	1,236	3.00%	
022-28	Police Protection	95,266	92,000	102,014	107,174	132,934	25,760	24.04%	
022-43	Emergency Management	180	250	15,975	1,243	1,500	257	20.68%	
022-78	Fire Marshal Stipend	11,722	8,500	8,755	8,974	8,974	0	0.00%	
022-02	Public Safety Supplies				900	1,000	100	11.11%	
	PUBLIC SAFETY	144,761	164,618	190,612	182,090	209,801	27,711	15.22%	
023-28	SVFD Operating Expense	-	79,000	73,580	76,300	76,300	-	0.00%	
023-52	SVFD VFIS Insurance	-	16,422	16,450	14,178	14,178	-	0.00%	
	FIRE DEPARTMENT	-	95,422	90,030	90,478	90,478	-	0.00%	
024-28	CL AUTHORITY	56,818	58,800	59,829	61,325	57,485	(3,840)	-6.26%	
026-28	ANIMAL CONTROL	13,316	14,027	14,731	14,835	14,795	(40)	-0.27%	
027-28	COLLECTIONS/RECYCLING	15,289	19,000	23,000	21,905	24,760	2,855	13.03%	

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Account	Description	ACTUAL 05-06	ACTUAL 06-07	ACTUAL 07-08	APPROVED 08-09	APPROVED 09-10	INC IN \$	INC IN %		
028-01	Public Works Salaries	293,754	229,772	237,891	247,227	247,227	-	0.00%		
028-02	Public Works Supplies	201,664	123,531	111,000	125,000	20,000	(105,000)	-84.00%	to road maintenance	
028-13	Public Works Continuing Ed	-	150	150	150	150	-	0.00%		
028-24	Public Works Physicals/Scng	320	450	450	450	450	-	0.00%		
028-25	Public Works Radio Replace	1,319	450	500	500	500	-	0.00%		
028-26	Public Works Vehicle Repair	52,112	26,000	15,000	20,000	20,000	-	0.00%		
028-27	Public Works Equipment	12,777	7,800	7,800	7,800	4,500	(3,300)	-42.31%		
028-28	Public Works Contracted	59,946	75,000	84,500	85,000	78,000	(7,000)	-8.24%		
028-29	Town Gas & Oil	70,646	40,000	47,500	42,500	58,590	16,090	37.86%		
028-31	Public Works Overtime	28,043	15,300	19,421	20,000	20,500	500	2.50%	avg of past 3 years	
028-32	Public Works Part-Time Help	15,450	15,000	500	2,500	2,500	-	0.00%		
028-33	Streetlights	2,539	2,600	2,600	2,765	2,903	138	5.00%		
028-34	TAR Supplies	90,140	96,670	104,281	104,281		(104,281)	-100.00%	to road maintenance	
028-20	Road Maintenance					214,227	214,227		includes \$76577 TAR	
028-59	Winter Maintenance	67,442	45,000	59,000	50,000	57,147	7,147	14.29%	avg of past 3 years	
	PUBLIC WORKS	896,152	677,723	690,593	708,173	726,694	18,521	2.62%		
029-01	Health Director Salary	25,012	25,575	25,342	27,001	27,001	-	0.00%		
029-02	Health Dept Supplies	500	500	500	500	500	-	0.00%		
029-13	Health Dept Continuing Ed	20	100	100	100	100	-	0.00%		
029-14	Health Dept Mileage	711	850	950	850	850	-	0.00%		
029-30	Water Tests	332	500	500	750	850	100	13.33%		
029-62	Health Dept Admin Asst	9,266	10,075	10,527	10,920	10,920	-	0.00%		
029-63	Sanitarian Salaries	7,320	7,538	4,564	7,958	7,958	-	0.00%		
	HEALTH DEPARTMENT	43,161	45,138	42,483	48,079	48,179	100	0.21%		
030-38	Vital Statistics	86	100	100	100	100	-	0.00%		
030-39	Women's Center	1,500	1,500	1,500	1,000	1,500	500	50.00%		
030-40	Visiting Nurse	8,977	8,000	10,400	10,040	11,000	960	9.56%		
030-41	Mental Health	446	451	454	456	452	(4)	-0.88%		
030-42	Child Advocacy	750	-	750	750	750	-	0.00%		
030-43	Elderly Nutrition	80	160	559	288	213	(75)	-26.04%		
030-44	Veterans Center	-	100	100	100	100	-	0.00%		
	HEALTH AND WELFARE	11,839	10,311	13,863	12,734	14,115	1,381	10.84%		

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031-46	Debt Principal	615,000	610,000	600,000	590,000	580,000	(10,000)	-1.69%		
031-47	Debt Interest	267,820	243,295	225,145	406,185	312,948	(93,237)	-22.95%		
031-28	Disclosure	-	500	500	500	500	-	0.00%		
031-29	Issuance Costs				12,000	12,000	-	0.00%		
031-30	Debt Reserve				(140,000)	(140,000)	-	0.00%		
	DEBT SERVICE	882,820	853,795	825,645	868,685	765,448	(103,237)	-11.88%		
							-			
032-48	Worker Comp/Unemployment	50,066	51,760	65,284	67,691	69,722	2,031	3.00%		
032-49	Social Security	65,923	66,000	66,989	68,664	66,012	(2,652)	-3.86%		
032-50	Defined Contribution Plan	36,960	18,600	47,209	19,451	22,099	2,648	13.61%	3% match plus admin	
032-47	Defined Benefit Plan				25,820	22,500	(3,320)	-12.86%	\$20K plus admin fees	
032-51	Life & Medical	199,004	203,535	181,906	186,953	192,562	5,609	3.00%		
032-52	Liability (LAP)	82,233	61,630	63,479	79,090	79,090	-	0.00%		
	INSURANCE/EMPLOYEE EXP	434,186	401,525	424,867	447,669	451,985	4,316	0.96%		
							-			
033-28	Reserve for Capital Exp	75,000	100,000	128,150	150,000	150,000	-	0.00%		
033-36	LOCIF	7,961	28,330	28,185	28,185	28,211	26	0.09%		
	RESERVE FOR CAPITAL EXP	82,961	128,330	156,335	178,185	178,211	26	0.01%		
							-			
034-02	Land Acquisition Operating	567	750	1,226	1,030	815	(215)	-20.87%		
034-28	Land Acquisition Fund	160,546	20,000	-	-	-	-			
	LAND ACQUISITION FUND	161,113	20,750	1,226	1,030	815	(215)	-20.87%		
							-			
035-28	LIBRARY	106,950	111,760	115,115	120,000	120,000	-	0.00%		
							-			
036-01	Park & Rec Director Salary	13,593	13,865	15,000	12,000	13,500	1,500	12.50%		
036-02	Park & Rec Supplies	17,639	16,700	18,700	16,700	16,700	-	0.00%		
036-18	SPARK Supplies				5,000		(5,000)	-100.00%	in SPARK line	
036-13	Park & Rec Red Cross/School	125	550	550	550	550	-	0.00%		
036-17	Park & Rec Utilities	2,219	1,200	3,000	2,400	2,400	-	0.00%		
036-19	Park & Rec Phone	1,842	2,050	2,050	2,050	2,050	-	0.00%		
036-23	Park & Rec Capital Improv	5,202	6,000	6,100	6,700	-	(6,700)	-100.00%		
036-32	Park & Rec Part-Time Help	71,453	48,731	49,812	68,075	61,835	(6,240)	-9.17%		
036-45	Park & Rec Beach Sand	-	1,000	1,000	1,000	1,000	-	0.00%		
036-55	Park & Rec Pumping/Garbage	4,006	3,800	3,800	3,800	3,800	-	0.00%		
036-64	Park & Rec Concert Series			500	3,000	2,000	(1,000)	-33.33%		
036-65	SPARK	61,814	50,000	57,000	45,000	45,000	-	0.00%		
	PARK & RECREATION	177,893	143,896	157,512	166,275	148,835	(17,440)	-10.49%		
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037-28	Parade Committee	2,545	1,500	1,500	1,800	1,500	(300)	-16.67%		
037-29	Volunteer Recognition				1,500	1,000	(500)	-33.33%		
	CELEBRATIONS			1,500	3,300	2,500	(800)	-24.24%		
038-28	PROBATE SERVICES	1,600	1,600	2,000	2,000	800	(1,200)	-60.00%		
039-01	Director, Social Services	21,240	23,205	30,000	30,750	30,750	-	0.00%		
039-02	Senior Center Supplies	4,630	4,750	7,150	3,000	2,700	(300)	-10.00%		
039-04	Senior Center Newsletter	571	1,100	1,575	2,400	1,800	(600)	-25.00%		
039-13	Senior Center Contin Ed	275	300	900	700	500	(200)	-28.57%		
039-14	Senior Center Mileage				-	2,300	2,300			
039-19	Senior Van Phone	821	1,380	1,400	1,452	500	(952)	-65.56%		
039-26	Senior Center Trip Expenses	800	800	1,973	2,500	3,000	500	20.00%		
039-28	COA Clerk/Supplies			1,220	1,550	1,550	-	0.00%		
039-32	Sr Ctr Activities Coordinator	7,617	10,010	23,150	20,800	25,740	4,940	23.75%	↑ to 30 hrs/wk	
039-45	Senior Center Computers			1,000	1,365	800	(565)	-41.39%		
039-57	Senior Van/ADA Driver	5,633	17,580	1,900	3,000	5,000	2,000	66.67%	↑ activity	
	SENIOR CENTER	41,587	59,125	70,268	67,517	74,640	7,123	10.55%		
040-28	Historic District Projects			4,700	4,000	2,000	(2,000)	-50.00%		
040-02	Historic District Operating				700	700	-	0.00%		
	HISTORIC DISTRICT	4,407	4,700	4,700	4,700	2,700	(2,000)	-42.55%		
042-02	CEMETERY FLAGS	196	100	-	100	0	(100)	-100.00%		
044-13	Tree Warden Stipend	500	500	500	500	500	-	0.00%		
044-28	Tree Removal	13,384	5,000	7,500	7,500	8,000	500	6.67%		
	TREE WARDEN/REMOVALS	13,884	5,500	8,000	8,000	8,500	500	6.25%		
045-45	MISCELLANEOUS EXPENSES	3,593	3,000	3,357	10,000	8,000	(2,000)	-20.00%		
046-28	CONSERVATION COMM	1,796	1,600	1,750	1,750	1,500	(250)	-14.29%		
	EXPENDITURES	3,781,297	3,480,601	3,579,213	3,822,811	3,692,863	(129,948)	-3.40%		
	BOARD OF EDUCATION	7,069,505	7,496,038	7,987,121	8,093,369	8,092,090	(1,279)	-0.02%		
	COMBINED	10,850,802	10,976,639	11,566,334	11,916,180	11,784,953	(131,227)	-1.10%		

