SAINT ALBANS
Vermont

CITY OF ST. ALBANS

PROPOSED GENERAL FUND BUDGET

FISCAL YEAR ENDING 6/30/2015

City of St. Albans General Fund
2015 Proposed Budget

	General Fund, 2015, Revenue	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2015 Budget	Budget:Budget	Page	Notes, 2015
1	Property Taxes	3,716,816	3,850,436	3,728,198	3,474,586	3,827,616	3,902,512	2.0%		
2	Payments on Prior Years' Taxes	224,800	307,100	324,200	279,121	300,000	300,000	0.0%		
3	General Revenue Categories									
4	Penalty on Taxes	26,976	42,126	28,500	19,924	35,000	35,000	0.0%		
5	Interest on Taxes	35,968	54,665	40,000	35,782	50,000	35,000	-30.0%		
6	State Payments, RR Taxes	8,500	8,385	8,500	8,385	8,385	8,385	0.0%		
7	Interest on Savings	7,500	3,561	6,500	2,867	3,500	3,000	-14.3%		
8	W/WW Pro-rata Lease, PW Garage	30,000	30,000	30,750	30,750	32,290	33,097	2.5%		
9	W/WW Pro-rata Lease, City Hall	43,000	43,000	44,075	44,075	46,280	47,437	2.5%		
10	PILOT	55,000	81,449	75,000	87,031	80,000	85,000	6.3%		
11	Insurance Reimbursements & Misc.	25,000	47,450	35,000	19,259	45,000	35,000	-22.2%		
12	City Clerk	89,000	107,795	89,000	106,830	106,500	100,500	-5.6%	2	
13	Planning & Development	56,500	127,721	44,500	31,028	44,500	31,500	-29.2%	4	
14	Assessing	27,500	23,510	27,500	23,846	23,000	22,900	-0.4%	6	
15	Fire Department	63,500	57,518	71,000	75,611	76,500	77,500	1.3%	8	
16	Police, Dispatch, Animal Control	1,486,696	1,397,605	1,431,461	1,423,456	1,388,990	1,659,899	19.5%	10	
17	Community Justice Center	373,110	427,577	453,394	412,791	500,529	502,100	0.3%	14	
18	Public Works	167,300	343,415	120,500	194,048	130,000	168,500	29.6%	15	
19	Recreation Programs, including Barlow	390,923	442,697	388,880	525,746	406,882	358,250	-12.0%	19	
20	Total Revenue	6,828,089	7,396,010	6,946,958	6,795,136	7,104,972	7,405,580	4.2%		
21	Cost Centers	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2015 Budget	Budget:Budget		
22	Administration	248,554	228,405	414,201	259,586	403,945	387,667	-4.0%	1	
23	City Clerk	58,726	49,885	66,125	65,671	69,592	73,089	5.0%	2	
24	Finance	50,064	31,606	47,292	42,010	52,530	54,445	3.6%	3	
25	Planning & Development	232,890	341,506	245,031	257,809	278,345	277,303	-0.4%	4	
26	Planning & Development Capital	53,250	30,000	37,500	48,388	50,000	50,000	0.0%	4	
27	County/Regional Functions	167,882	166,933	158,569	150,687	161,285	211,683	31.2%	5	
28	Audit Fees	15,000	25,430	10,000	6,430	9,000	11,000	22.2%	5	
29	Assessing	83,920	75,661	43,846	48,180	51,525	49,720	-3.5%	6	
30	Debt Service, Principal and Interest	271,681	249,040	212,759	266,274	217,866	185,001	-15.1%	7	
31	Professional Services: Legal	70,000	76,786	70,000	71,395	70,000	65,000	-7.1%	5	
32	Fire Department	531,651	741,760	546,417	543,336	452,150	409,183	-9.5%	8	
33	Fire Department Capital	70,627	60,932	78,018	50,080	74,385	52,947	-28.8%	9	
34	Police, Dispatch, Animal Control	3,310,471	3,191,126	3,212,803	3,058,861	3,161,527	3,316,374	4.9%	10	
35	Police Department Capital	107,916	82,320	86,250	69,596	96,792	134,792	39.3%	13	
36	Community Justice Center	353,265	409,132	438,549	408,024	490,684	500,640	2.0%	14	
37	Public Works, Highway, Parks	543,215	531,281	533,426	500,296	592,175	665,043	12.3%	15	
38	Public Works Capital	315,345	497,987	359,441	298,114	414,415	481,733	16.2%	18	
39	Recreation Programs, including Barlow	335,007	455,536	381,730	443,830	438,191	454,379	3.7%	19	
40	Recreation Capital	8,625	31,470	5,000	147,582	20,565	25,580	24.4%	22	
41	Total Expenditures	6,828,089	7,276,795	6,946,958	6,736,149	7,104,972	7,405,580	4.2%		

2015 Proposed General Fund Budget
Administration

		C	D	E	F	I					
	General Admin,. 2015	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	12/31/2013	% Budget (50%)	2015 Budget	Budget:Budget	Notes, 2015
	Expenditures										
1	Salaries	61,166	47,228.41	56,777	53,085	69,915	31,718	45.4%	60,756	-13.1%	
2	Custodial Salaries	10,122	5,736.67	8,168	7,020	10,660	4,146	38.9%	10,973	2.9%	
3	Travel Stipend	1,000	1,000.48	1,000	1,008	1,000	493	49.3%	1,000	0.0%	
4	Health Benefits	11,338	8,686.54	10,179	8,445	22,087	6,587	29.8%	17,775	-19.5%	
5	Gym Memberships	125	200.00	360	-	300	-	0.0%	-	-100.0%	
6	CIGNA Coinsurance	-	2,797.72	-	5,239	-	156	-	-	-	
7	Retiree Life Insurance	4,000	4,369.07	4,000	1,020	3,805	366	9.6%	750	-80.3%	
8	FICA/MEDI	5,594	4,025.55	4,896	4,956	6,299	2,978	47.3%	5,487	-12.9%	
9	Retirement-Prudential	170	-	-	3,709	-	-	-	-	-	
10	Retirement-457	4,250	1,070.57	1,420	1,883	700	978	139.8%	1,800	157.2%	
11	Retirement-VMERS	4,130	1,353.78	1,825	1,392	3,665	901	24.6%	3,700	1.0%	
12	Unemployment	280	243.60	216	141	390	90	23.0%	400	2.7%	
13	Workers' Comp.	1,428	592.09	232	110	250	27	10.9%	250	0.0%	
14	Leave Buyback	1,850	2,054.40	2,528	2,129	1,750	3,073	175.6%	2,825	61.4%	
15	Training	500	297.67	500	110	525	20	3.8%	-	-100.0%	
16	Other Professional Svcs.	15,936	13,265.91	15,000	6,765	12,500	3,967	31.7%	7,000	-44.0%	
17	Channel 15 Streaming	-	-	-	-	-	-	-	1,000	-	
18	IT Services	-	-	4,500	2,280	-	1,338	-	200	-	
19	Utilities-Water & Sewer	500	357.93	500	365	450	172	38.2%	400	-11.1%	
20	Alarm Fees	250	137.50	250	290	250	-	0.0%	250	0.0%	
21	Trash Removal	1,000	5,660.92	3,000	5,755	4,000	2,670	66.8%	4,000	0.0%	
	City Hall Building/Grounds	3,250	1,145.45	3,250	1,977	3,000	1,912	63.7%	3,000	0.0%	
23	Rentals	1,500	7,496.26	3,000	6,395	5,000	2,241	44.8%	5,500	10.0%	
24	Stormwater Permitting	-	4,029.46	-	278	-	-	-	-	-	
25	P & C Insurance	51,500	43,119.94	47,000	49,415	66,950	27,297	40.8%	50,000	-25.3%	Final: $148,982 rounded to $150k.
26	Insurance Deductibles	5,000	4,123.31	5,000	9,136	5,000	1,055	21.1%	5,000	0.0%	
27	Telephone	700	1,286.77	800	1,500	1,350	1,063	78.7%	2,000	48.1%	
28	Postage	5,000	7,177.48	6,000	6,278	7,000	4,185	59.8%	7,500	7.1%	
29	Advertising	250	749.82	250	1,596	750	113	15.1%	1,000	33.3%	
30	Printing	1,200	3,291.87	1,400	3,168	1,500	641	42.7%	3,000	100.0%	
31	Dues & Subscriptions	5,840	4,904.13	6,000	5,532	5,000	3,381	67.6%	5,000	0.0%	
32	Travel	700	73.62	600	290	600	17	2.9%	300	-50.0%	
33	Supplies	3,200	8,083.95	5,425	6,586	4,000	3,708	92.7%	6,000	50.0%	
34	Staff Activities	500	955.14	500	2,550	500	552	110.5%	1,000	100.0%	
35	Technology Supplies	-	-	2,000	8,405	-	1,573	-	2,000	-	
36	Utilities-Gas Heat	7,500	6,565.47	7,000	7,160	7,250	1,065	14.7%	7,300	0.7%	
37	Utilities-Electricity	4,000	3,796.50	5,000	4,440	4,000	1,611	40.3%	4,500	12.5%	
38	Working Capital Contingency	29,574	28,890	9,500	9,500	10,000	5,000	50.0%	40,000	300.0%	
39	Miscellaneous	3,000	2,537.92	5,925	625	4,000	4,777	119.4%	1,000	-75.0%	
40	Allowance for Tax Delinquencies	-	-	188,000	29,053	139,500	69,750	50.0%	125,000	-10.4%	
41	Gen'l Assistance, Burial	2,200	1,100.00	2,200	-	-	-	-	-	-	State took back in 2013.
42	Total Exp.	248,554	228,406.90	414,201	259,586	403,945	189,622	46.9%	387,667	-4.0%	

2015 Proposed General Fund Budget
City Clerk

		A	B	C	D	E	F	G	H	I	
	City Clerk/Treasurer 2015	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	12/31/2013	% Budget (50%)	2015 Budget	Budget:Budget	Notes, 2015
	Revenue										
1	Beverage Control Licenses	3,000	2,878.16	3,000	2,411	3,000	115	3.8%	2,500	-16.7%	
2	Dog Licenses	3,000	2,068.00	3,000	3,181	3,000	484	16.1%	3,000	0.0%	
3	City Clerk Fees	65,000	70,697.27	65,000	68,842	75,000	35,123	46.8%	70,000	-6.7%	
4	Clerk Record Preservation	6,000	18,603.33	6,000	17,029	10,000	7,981	79.8%	10,000	0.0%	
5	Alcohol Tax	12,000	13,548.35	12,000	13,984	13,500	8,314	61.6%	13,500	0.0%	
6	GMTA Passes Sold	-	-	-	1,383	2,000	697	34.8%	1,500	-25.0%	
7	Total Revenue	89,000	107,795.11	89,000	106,830	106,500	52,714	49.5%	100,500	-5.6%	
	Expenditures										
8	Salaries	30,025	28,099.21	29,249	29,684	31,855	15,266	47.9%	32,805	3.0%	
9	Health Benefits - HDLP	5,790	5,410.70	7,488	5,307	7,371	1,610	21.8%	5,300	-28.1%	
10	CIGNA Coinsurance	-	353.50	-	50	-	17	-	-	-	
11	FICA/MEDI	2,350	2,066.79	2,113	2,269	2,437	1,192	48.9%	2,510	3.0%	
12	Retirement-Prudential	1,444	-	900	635	-	-	-	-	-	
13	Retirement-Retirees	-	-	-	-	640	11	1.7%	650	1.5%	
14	Retirement-VMERS	2,202	1,296.99	2,201	1,568	1,436	834	58.1%	1,600	11.4%	
15	Unemployment	155	167.01	152	134	238	61	25.7%	200	-16.2%	
16	Workers' Comp.	200	119.21	148	108	165	58	35.2%	225	36.3%	
17	Leave Buyback	660	-	1,000	1,086	1,200	1,085	90.4%	3,000	150.0%	
18	Election Expenses	2,500	4,822.50	7,500	8,742	6,000	729	12.1%	5,000	-16.7%	
19	Training	300	253.72	350	652	350	493	140.8%	1,000	185.7%	
20	Other Professional Svcs.	350	258.43	350	385	350	205	58.6%	350	0.0%	
21	IT Services	500	195.00	1,000	90	500	180	36.0%	500	0.0%	
22	Rentals	1,400	860.36	1,400	2,371	2,000	985	49.3%	2,400	20.0%	
23	Telephone	325	219.67	250	229	250	99	39.7%	250	0.0%	
24	Postage	-	168.59	200	168	200	34	17.0%	200	0.0%	
25	Dues & Subscriptions	125	1,760.83	225	5,704	3,500	3,536	101.0%	6,000	71.4%	
26	Supplies	4,000	2,133.72	4,000	3,560	4,000	2,359	59.0%	4,000	0.0%	
274	Technology Supplies	350	969.00	1,500	169	500	-	0.0%	500	0.0%	
28	GMTA Passes	-	730.00	-	1,224	500	595	119.0%	500	0.0%	
29	Clerk Record Preservation	6,000	-	6,000	1,536	6,000	-	0.0%	6,000	0.0%	
30	Miscellaneous	50	-	100	-	100	13	12.5%	100	0.0%	
31	Total Exp.	58,726	49,885	66,125	65,671	69,592	29,361	42.2%	73,089	5.0%	

2015 Proposed General Fund Budget
Finance Department

		A	B	C	D	E	F	G	H	I	
	Finance, 2015	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	12/31/2013	% Budget (50%)	2015 Budget	Budget:Budget	Notes, 2015
1	Salaries	27,117	18,014.78	26,076	21,506	31,080	13,930	44.8%	33,570	8.0%	
2	Health Benefits	9,846	4,235.80	10,148	4,610	8,841	2,725	30.8%	6,525	-26.2%	
3	Gym Memberships	-	-	-	50	-	14	-	-	-	
4	FICA/MEDI	2,120	1,370.81	1,736	1,511	2,401	956	39.8%	2,570	7.0%	
5	Retirement-VMERS	3,021	548.86	1,307	1,066	1,648	700	42.5%	1,880	14.1%	
6	Retirement-Retirees	-	-	-	599	610	10	1.7%	580	-4.8%	
7	Unemployment	140	104.58	132	84	170	36	21.2%	150	-11.7%	
8	Workers' Comp.	470	247.67	107	50	130	38	29.4%	255	96.1%	
9	Leave Buyback	600	1,218.74	1,136	-	-	-	-	-	-	
10	Training	500	272.83	500	175	500	188	37.6%	700	39.9%	Sarah and Courtney to GFOA Conference
11	OPS (NEMRC)	5,000	4,875.00	5,000	10,873	6,000	8,181	136.3%	6,000	0.0%	NEMRC $3250/quarter / 3; Readsoft $5k /3.
12	IT Services	-	-	-	125	-	173	86.3%	300	-	
13	Copier Lease	-	-	-	315	-	172	-	125	-	
14	Telephone	200	196.19	200	244	200	90	30.1%	200	0.0%	
15	Dues & Subscriptions	200	136.23	200	136	150	188	125.6%	200	33.3%	VTGFOA, GFOA, Gov't Finance Review magazine
16	Travel	250	50.70	250	24	300	10	3.5%	350	16.7%	
17	Office Supplies	600	334.30	500	641	500	337	67.3%	650	30.0%	
18	Technology Supplies	-	-	-	-	-	389	-	390	-	
19	Total Exp.	50,064	31,606.49	47,292	42,010	52,530	28,137	53.6%	54,445	3.6%	

2015 Proposed General Fund Budget
Planning and Development

		A	B	C	D	E	F	G	H	I	
	Revenue	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	12/31/2013	% Budget (50%)	2015 Budget	Budget:Budget	Notes, 2015
1	Maple Festival Revenue	1,500	1,500	1,500	1,500	1,500	-	0.0%	1,500	0.0%	
2	Zoning Revenue	30,000	126,221	35,000	28,398	43,000	15,305	35.6%	30,000	-30.2%	
3	CDBG Admin.	-	-	8,000	-	-	-	-	-	-	
4	Miscellaneous Event Revenue	-	-	-	1,130	-	1,290	-	-	-	
5	Walmart Transfer	-	-	-	-	-	-	-	-	-	
6	Lemnah Proceeds Transfer	25,000	-	-	-	-	-	-	-	-	
7	Subtotal, Revenue	56,500	127,721	44,500	31,028	44,500	16,595	37.3%	31,500	-29.2%	
	Expenditures										
8	Salaries	127,960	124,156	148,608	126,380	158,179	64,196	40.6%	146,836	-7.2%	
9	Health Benefits	38,840	25,255	39,410	22,623	40,270	11,748	29.2%	23,247	-42.3%	
10	Gym Memberships	500	128	50	262	-	90	-	-	-	
11	CIGNA Coinsurance	-	152	100	224	-	1,205	-	-	-	
12	FICA/MEDI	10,440	9,047	11,170	9,297	12,139	4,838	39.9%	10,260	-15.5%	
13	Retirement-Prudential	2,000	1,385	2,462	3,438	1,825	49	2.7%	4,500	146.6%	
14	Retirement-VMERS	7,500	6,214	6,820	5,825	7,603	3,327	43.8%	7,644	0.5%	
15	Retirement-Retirees	-	-	-	-	1,475	25	1.7%	1,650	11.8%	
16	Unemployment	550	635	653	617	725	224	30.9%	806	11.1%	
17	Workers' Comp.	1,400	918	1,000	766	799	292	36.5%	1,012	26.6%	
18	Leave Buyback	2,500	-	1,408	-	500	1,510	302.0%	1,048	109.6%	
19	Downtown Development	-	2,841	-	-	-	-	-	-	-	
20	Training	1,000	1,281	1,000	230	1,000	329	32.9%	1,000	0.0%	
21	Other Professionsl Svcs.	10,000	12,410	16,500	42,015	15,000	6,874	45.8%	15,000	0.0%	No stormwater; downtown design
22	Holiday Decorations	-	-	-	-	-	-	-	13,000	-	
23	TIF Consulting	-	1,350	-	-	-	5,409	-	-	-	
24	Fonda Monitoring Services	-	-	-	-	5,000	-	0.0%	5,000	0.0%	Monitoring done in April
25	IT Services	1,000	423	1,000	1,040	1,000	315	31.5%	1,000	0.0%	
26	Utilities	-	-	-	329	-	339	-	400	-	
27	Rentals	850	642	900	1,120	900	716	79.5%	900	0.0%	
28	Summer Concert Series	-	-	-	-	-	-	-	6,000	-	Do not include in event expense.
29	General Events	-	-	-	-	-	-	-	6,000	-	
30	Telephone	1,350	2,035	1,350	2,415	1,980	881	44.5%	2,000	1.0%	
31	Advertising	1,500	1,219	1,500	10,410	5,000	-	0.0%	5,000	0.0%	
32	Dues & Subscriptions, incl. Arc GIS	1,000	405	1,000	523	4,500	305	6.8%	1,000	-77.8%	
33	Publishing	500	678	500	1,783	750	495	66.0%	1,700	126.7%	
34	Travel	500	1,436	1,000	603	1,500	544	36.3%	1,000	-33.3%	
35	Supplies	1,000	779	1,000	2,592	1,000	416	41.6%	1,000	0.0%	
36	Staff Activities	-	23	100	328	100	50	50.0%	300	200.0%	
37	Stormwater	-	-	-	-	-	-	-	15,000	-	
38	Technology Supplies	500	1,599	1,000	140	1,600	-	0.0%	1,000	-37.5%	
39	Miscellaneous	500	264	500	806	500	1,530	306.0%	500	0.0%	
40	Fonda Expenses	-	-	-	-	-		-	-	-	
41	Event Expense	10,500	15,112	2,500	20,543	15,000	24,279	161.9%	-	-100.0%	
42	Misc.-Grant Match	11,000	131,119	3,500	3,500	-	-	-	3,500	-	
43	Total Operating Exp.	232,890	341,506	245,030	257,809	278,345	129,985	46.7%	277,303	-0.4%	
43	City Hall Improvement Plan	5,000	5,000	-	-	-	-	-	-	-	
44	Street-scape Design	-	-	-	-	-	-	-	-	-	
45	Professional Svcs. Downtown	20,000	-	-	-	-	-	-	-	-	
46	Federal St. Project Management	-	-	-	-	-	-	-	-	-	
47	City Hall Window Replacement	25,000	25,000	37,500	48,388	50,000	-	0.0%	50,000	0.0%	
48	City Hall Energy Efficiency	3,250	0	-	0	-	-	-	-	-	
49	Total CIP	53,250	30,000	37,500	48,388	50,000	0	0.0%	50,000	0.0%	
50	Total Exp.	286,140	371,506	282,530	306,197	328,345	129,985	0	327,303	-0.3%	

2015 Proposed General Fund Budget
Audit, Legal, County/District Functions

		A	B	C	D	E	F	G	H	I	
	Audit	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	12/31/13	% Budget (50%)	2015 Budget	Budget:Budget	Notes, 2015
1	Audit	15,000	25,430.00	10,000	6,430	9,000	9,127	101.4%	11,000	22.2%	
	Legal Services										
2	General Matters	23,333	57,337.53	23,333	37,790	23,333	13,747	58.9%	19,750	-15.4%	
3	Legal-Land Use	23,333	-	23,333	10,255	23,333	-	0.0%	22,500	-3.6%	
4	Legal-Tax Sale	-	5,633.13	-	1,660	-	3,251	-	3,000	-	
5	Legal-Personnel/Labor	23,333	13,815.51	23,333	21,690	23,333	-	0.0%	19,750	-15.4%	
6	Total Legal	70,000	76,786.17	70,000	71,395	70,000	16,997	24.3%	65,000	-7.1%	
	County/Regional Functions										
11	Franklin County Tax	47,618	45,100.84	44,500	37,200	40,144	40,334	100.5%	40,000	-0.4%	
12	Historical Museum	-	-	-	-	5,000	5,000	100.0%	5,000	0.0%	
13	St. Albans Raid	-	-	-	-	-	-	-	5,000	-	
14	N.W Regional Planning	5,108	6,809.00	3,044	3,044	3,148	3,148	100.0%	3,321	5.5%	
15	F.C.I.D.C.	12,500	12,500.0	6,250	6,250	6,250	6,250	100.0%	6,250	0.0%	
16	Solid Waste District	7,476	7,243.00	7,500	6,918	6,918	6,918	100.0%	7,000	1.2%	
17	AmCare	74,760	74,760.00	76,255	76,255	79,305	39,653	50.0%	124,092	56.5%	
19	Court Diversion	2,400	2,500.00	3,000	3,000	2,500	-	0.0%	3,000	20.0%	
20	Green Mountain Transit	6,020	6,020.00	6,020	6,020	6,020	6,020	100.0%	6,020	0.0%	
21	NUSI	10,000	10,000.00	10,000	10,000	10,000	-	0.0%	10,000	0.0%	
22	Senior Center	2,000	2,000.00	2,000	2,000	2,000	-	0.0%	2,000	0.0%	
23	Total County/Regional	167,882	166,932.84	158,569	150,687	161,285	107,322	66.5%	211,683	31.2%	
	Non-Profit Requests, 2015	14 unfunded	15 request								
24	VT Adult Learning rec'd 9-26-12	$1,000									
25	NCSS rec'd 10-1-12	$5,000	$5,000								
26	Red Cross rec'd 10-9-12	$2,000	$2,000								
27	Green Up VT rec'd 10-9-12	$300	$300								
28	Humane society rec'd 11-5-12	$2,000									
29	Franklin county home health	$13,836									
30	Tim's House rec'd 12-6-12	No $'s given									
31	Friends of Northern Lake Champlain	$0	$1,000								
32	No.VT Res.Cons.Dev.Council	$100									
33	Home Health	$0	$13,788	$2 per capita							
34	United Way	$0	$4,000								
35	Voices Against Violence	$0	$2,000								
36	VT Rural Fire Protection Task Force	$0	$100								

2015 Proposed General Fund Budget
Assessing/Listers

	Assessing, 2015	A	B	C	D	E	F	G	H	I	
	Revenue	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	12/31/2013	% Budget (50%)	2015 Budget	Budget:Budget	Notes, 2015
1	State Per-Parcel Revenue	26,500	22,144.50	26,500	22,183	22,000	-	0.0%	22,000	0.0%	
2	PVR Grant, Assessor Education	500	405.21	500	406	500	115	23.0%	400	-20.0%	
3	Miscellaneous	500	960.00	500	1,257	500	511	102.2%	500	0.0%	
4	Total Revenue	27,500	23,509.71	27,500	23,846	23,000	626	2.7%	22,900	-0.4%	
	Expenditures										
5	Salaries	46,650	46,824.46	23,327	24,011	25,000	12,281	49.1%	25,760	3.0%	
6	Health Benefits	9,960	8,750.23	8,393	7,301	8,400	4,155	49.5%	10,596	26.1%	
7	Gym Memberships	125	118.75	225	-	200	-	0.0%	-	-100.0%	
8	FICA/MEDI	3,725	3,429.07	1,926	1,727	1,915	1,173	61.3%	1,970	2.9%	
9	Retirement-Prudential	5,600	8,437.33	4,800	4,352	3,100	52	1.7%	3,445	11.1%	
10	Unemployment	210	242.46	225	213	260	80	30.9%	175	-32.7%	
11	Workers' Comp.	300	196.80	300	230	250	91	36.5%	200	-20.0%	
12	Leave Buyback	2,000	1,794.40	1,850	-	-	3,808	-	-	-	
13	Reappraisal Consulting	12,500	4,062.79	-	580	10,000	597	6.0%	5,000	-50.0%	E. Clodfelter and NEMRC
14	Training	500	-	500	-	350	-	0.0%	350	0.0%	
15	Other Professional Svcs.	500	150.00	500	6,035	500	-	0.0%	500	0.0%	
16	IT Services	100	465.00	250	937	250	-	0.0%	250	0.0%	
17	Copier Lease	-	-	-	154	-	32	-	150	-	
18	Telephone	500	280.88	350	313	250	135	54.1%	325	30.0%	
19	Dues & Subscriptions	500	426.85	550	427	500	195	39.0%	500	0.0%	
20	Travel	500	97.68	300	20	200	-	0.0%	200	0.0%	
21	Supplies	250	384.02	350	351	350	64	18.4%	300	-14.3%	
22	Staff Activities	-	-	-	138	-	-	-	-	-	
23	Technology Suppli9es	-	-	-	1,393	-	-	-	-	-	
24	Total Exp.	83,920	75,660.72	43,846	48,180	51,525	22,664	44.0%	49,720	-3.5%	

		A	B	C	D	E	F	
	Debt Service, 2015	Funder	Maturity Date	2014 Pr.+ Int.	2015 Pr.	2015 Int.	Total	Notes, 2015
1	In 10-10 (Admin.)							
2	VMBB Debt Service (T.A.N. Bond)	VT Municipal Bond Bank	12/1/2014	99,959.00	95,000.00	1,672.00	96,672.00	
3	Brickyard	Peoples Trust Company	9/4/2023	19,988.76	14,384.13	5,604.63	19,988.76	
4	Courthouse Parking Lot	Peoples Trust Company	7/15/2020	18,012.84	14,593.56	3,419.28	18,012.84	
5	Blouin Parking Lot	Peoples Trust Company	10/31/2020	15,022.56	12,259.45	2,763.11	15,022.56	
6	Little League	Peoples Trust Company	7/23/2014	18,752.40	1,546.50	3.55	1,550.05	
7	Nason Street	Peoples Trust Company	12/25/2016	11,966.04	11,099.88	866.16	11,966.04	
8	Federal Street G.A.N.	Peoples Trust Company	Annual Renewal	26,664.00	14,200.31	88.53	14,288.84	
9	Fonda/Solo-Interest Only	Peoples Trust Company	12/1/2030	7,500.00	-	7,500.00	7,500.00	
10	Total Admin			217,865.60	163,083.83	21,917.26	185,001.09	
11	In 20-20 (Fire)							
12	Pickup Truck	Gorham Leasing	8/15/2020	-	3,441.30	898.70	4,340.00	
13	Fire Truck	Peoples Trust Company	4/28/2014	17,625.48	-	-	-	
14	Quint	VMBB	12/1/2020	27,864.38	25,000.00	2,571.94	27,571.94	
15	Total Fire			45,489.86	28,441.30	3,470.64	31,911.94	
16	In 30-30 (Recreation)							
17	Houghton St. Courts	Peoples Trust Company	1/12/2017	8,786.28	8,288.39	497.89	8,786.28	
18	Barlow Street Courts	Peoples Trust Company	12/17/2022	11,796.72	9,087.20	2,709.52	11,796.72	
19	15-passenger Van	Gorham Leasing	10/15/2018	4,987.35	4,011.69	975.66	4,987.35	
20	Total Rec			25,570.35	21,387.28	4,183.07	25,570.35	
21	In 40-10 (PW)							
22	Single Axel Truck	Peoples Trust Company	6/30/2016	10,961.71	9,129.60	431.04	9,560.64	
23	Sidewalk Plow	Peoples Trust Company	3/21/2017	17,676.60	16,598.93	1,077.67	17,676.60	
24	Mini-Excavator	Peoples Trust Company	5/23/2023	2,002.16	1,528.05	474.11	2,002.16	
25	Sidewalk Plow II	Peoples Trust Company	6/30/2021	12,334.00	16,917.00	4,227.00	21,144.00	
26	Total PW			42,974.47	44,173.58	6,209.82	50,383.40	

2015 Proposed General Fund Budget
Fire Department

		A	B	C	D	E	F	G	H	I	
	Fire Department 2015	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	12/31/2013	% Budget (50%)	2015 Budget	Budget:Budget	Notes, 2015
1	Grant Revenue	-	-	-	30,680	-	1,877	-	-	-	
2	Water Fees	4,000	3,230.14	4,000	6,300	4,000	4,947	123.7%	10,000	150.0%	
3	Public Building Inspections	50,000	26,910.50	57,500	35,234	57,500	20,530	35.7%	57,500	0.0%	
4	Ordinance Violations	9,500	27,262.50	9,500	2,128	15,000	623	4.2%	10,000	-33.3%	
5	Miscellaneous	-	115.00	-	1,269	-	586	-	-	-	
6	Total Revenue	63,500	57,518.14	71,000	75,611	76,500	28,562	37.3%	77,500	1.3%	
	Expenditures										
7	Salaries	211,810	286,500.86	216,727	197,247	171,185	92,503	54.0%	126,950	-25.8%	
8	On-Call Pay	-	-	-	5,240	-	1,505	-	5,000	-	
9	Travel Stipend	-	-	-	3,000	3,000	612	20.4%	-	-100.0%	
10	Payouts	-	103,753.00	-	-	-	-	-	-	-	
11	Call Force	54,570	48,601.40	55,000	55,520	62,000	23,783	38.4%	57,000	-8.1%	
12	Station Coverage	10,000	-	8,000	11,400	9,900	6,210	62.7%	10,950	10.6%	
13	Overtime/Holiday	30,000	41,963.95	30,000	-	-	-	-	-	-	
14	Health Benefits	54,900	36,267.18	44,500	43,966	34,262	15,977	46.6%	46,730	36.4%	
15	CIGNA Coinsurance	-	1,212.72	-	383	225	125	55.6%	-	-100.0%	
16	FICA/MEDI	25,735	35,856.50	23,694	20,394	18,596	9,415	50.6%	15,292	-17.8%	
17	Retirement-Prudential	19,955	32,474.66	22,820	31,278	13,273	333	2.5%	15,000	13.0%	
18	Retirement-VMERS	5,515	9,256.56	6,451	11,458	7,616	4,438	58.3%	4,700	-38.3%	
19	Retirement-Retirees	-	-	-	-	11,805	197	1.7%	12,000	1.7%	
20	Unemployment	900	1,038.88	1,000	945	975	301	30.9%	800	-17.9%	
21	Workers' Comp.	45,235	29,673.70	31,040	23,785	18,929	6,910	36.5%	16,450	-13.1%	
22	Workers' Comp. Volunteers	2,080	1,364.41	5,385	4,126	5,000	1,825	36.5%	5,500	10.0%	
23	Leave Buyback	11,500	11,996.78	12,000	2,615	4,084	3,761	92.1%	3,611	-11.6%	
24	Uniforms	500	2,848.25	2,500	2,025	6,000	2,300	38.3%	3,000	-50.0%	
25	Firefighting Gear	2,000	18,706.15	15,000	15,329	12,000	1,102	9.2%	12,000	0.0%	
26	Grant Expenses	-	-	-	-	-	1,877	-	-	-	
27	Training	1,500	905.28	1,500	1,486	2,500	1,243	49.7%	2,500	0.0%	
28	Other Professional Svcs.	-	1,800.25	1,500	198	750	302	40.2%	1,000	33.3%	
29	IT Services	2,800	2,219.47	1,000	1,474	750	440	58.7%	750	0.0%	
30	Cable/Internet	1,250	1,322.78	1,250	1,347	1,350	689	51.0%	1,350	0.0%	
31	Trash Removal	500	429.00	500	429	500	194	38.9%	500	0.0%	
32	R & M Building	5,000	9,341.14	5,000	13,894	2,000	655	32.7%	4,500	125.0%	
33	Equipment Testing	3,000	1,749.40	4,000	5,124	6,500	2,944	45.3%	6,000	-7.7%	
34	R & M Communication Equip.	1,250	1,380.00	1,250	1,865	1,250	-	0.0%	1,500	20.0%	
36	R & M Engine 1	6,000	13,893.97	8,200	9,396	7,000	51	0.7%	10,000	42.9%	
36	R & M Quint	2,000	55.51	2,000	2,681	2,000	145	7.3%	3,000	50.0%	
38	R & M Truck	2,000	2,627.14	2,000	2,869	2,500	4,865	194.6%	3,000	20.0%	
39	Rentals	250	2,038.49	3,850	1,743	1,000	752	75.2%	1,000	0.0%	

		A	B	C	D	E	F	G	H	I	
	Fire Department 2015	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	12/31/2013	% Budget (50%)	2015 Budget	Budget:Budget	Notes, 2015
40	Telephone	2,400	2,722.73	2,400	3,503	2,800	1,548	55.3%	3,000	7.1%	
41	Postage	-	270.80	-	130	300	263	87.7%	300	0.0%	
42	Printing	-	607.65	-	329	750	437	58.3%	750	0.0%	
43	Dues & Subscriptions	1,250	3,061.65	1,250	3,094	3,000	593	19.8%	3,000	0.0%	
44	Travel	-	1,903.78	-	1,590	-	499	-	2,000	-	
45	Office Supplies	3,000	3,946.23	3,000	5,605	2,500	1,979	79.1%	2,500	0.0%	
46	Operating Supplies	2,000	3,742.65	2,000	2,397	2,000	2,157	107.8%	1,000	-50.0%	
47	Utilities-Gas Heat	3,500	3,301.85	3,600	4,467	3,600	704	19.6%	3,700	2.8%	
48	Utilities-Electricity	7,000	6,720.76	7,500	6,936	7,500	3,295	43.9%	7,600	1.3%	
49	Vehicle Fuel	6,750	9,986.72	8,000	3,981	8,750	1,329	15.2%	4,000	-54.3%	
50	Education Materials	-	-	500	419	750	795	106.0%	500	-33.3%	
51	Safety, Overhead Door	500	-	1,000	631	750	-	0.0%	750	0.0%	
52	Miscellaneous Equipment	2,500	2,668.29	2,500	18,836	5,500	1,600	29.1%	2,500	-54.5%	
53	Communication Equipment	1,000	1,196.00	7,000	19,870	5,500	-	0.0%	5,500	0.0%	
54	Fire Alarm Equipment	1,500	-	1,500	331	1,500	-	0.0%	1,500	0.0%	
56	Miscellaneous Exp.	-	2,352.96	-	-	-	-	-	500	-	
57	Total Expenditures	531,650	741,759.50	546,417	543,336	452,150	200,651	44.4%	409,183	-9.5%	
	CIP										
58	Debt, Fire Trucks	50,210	49,994.28	49,268	50,080	45,490	36,896	81.1%	27,572	-39.4%	Quint only in 2015
59	CIP-Vehicle	-	-	-	-	-	26,626	-	4,340	-	Gorham Lease payments
60	Replacement Apparatus Reserve	-	-	-	-	-	-	-	-	-	
61	Pumper Tanker Fire-E-10	-	-	-	-	-	-	-	-	-	
62	Reserve for Phone System	1,667	-	-	-	-	-	-	-	-	
63	SCBA's Fire-E-8	-	-	10,000	-	13,375	3,344	25.0%	13,375	0.0%	
64	Individual FF Clothing Fire-E-7	18,750	10,937.38	18,750	-	11,000	3,750	34.1%	7,660	-30.4%	
65	Bucket Truck Fire-E-9	-	-	-	-	4,520	-	0.0%	-	-100.0%	
66	Total CIP	70,627	60,931.66	78,018	50,080	74,385	70,616	94.9%	52,947	-28.8%	
67	Total Expenditures	602,277	802,691.16	624,435	593,416	526,535	271,267	51.5%	462,130	-12.2%	
68	Net Operations	-538,777	-745,173.02	-553,435	-517,805	-450,035	-242,706	53.9%	-384,630	-14.5%	

2015 Proposed General Fund Budget
Police Department

	Police Department 2015	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	12/31/2013	% Budget (50%)	2015 Budget	Budget:Budget	Notes, 2015
	Revenue										
1	Domestic Violence/Community Defined Solutions	88,655	80,772.17	83,113	80,865	87,420	35,142	40.2%	92,800	6.2%	
2	Traffic Ticket Revenue	65,000	21,335.05	55,000	17,128	20,000	2,236	11.2%	18,000	-10.0%	
3	Miscellaneous Revenue	4,000	20,091.66	12,000	22,915	12,000	20,441	170.3%	20,000	66.7%	
4	Fingerprint Revenue	5,000	2,415.00	5,000	5,370	5,000	4,065	81.3%	5,000	0.0%	
5	Miscellaneous Grants	6,000	45,664.45	11,000	53,226	11,000	9,889	89.9%	11,000	0.0%	
6	COPS Hiring	57,494	60,203.00	60,000	60,201	-	-	-	-	-	
7	Byrne Grant	108,658	10,851.04	-	-	-	-	-	127,400	-	
8	St. Albans Town Contract	486,851	486,851.00	508,465	508,465	513,605	256,802	50.0%	565,021	10.0%	
9	Parking Permits, Residential	3,000	5,266.00	3,000	6,948	5,200	5,332	102.5%	6,000	15.4%	
10	Meters, Courthouse	6,000	10,768.29	8,000	12,584	11,000	1,500	13.6%	12,000	9.1%	
11	Parking Permits, Commercial	14,000	20,051.00	27,000	10,623	21,000	8,227	39.2%	10,000	-52.4%	
12	Parking Program, Tickets	40,000	19,180.00	15,000	23,792	20,000	7,813	39.1%	23,000	15.0%	
13	Other Public Safety Revenue	-	7,979.74	10,000	280	10,000	860	8.6%	6,500	-35.0%	
14	Asset Forfeiture Funds	5,000	5,093.65	5,000	733	2,000	967	48.3%	2,000	0.0%	
15	Subtotal	889,658	796,522.05	802,578	803,130	718,225	353,273	49.2%	898,721	25.1%	
16	CDIP	-	7,000.00	7,000	-	-	-	-	-	-	
17	SRO SATEC	-	-	-	-	-	29,043	-	73,698	-	Wetherbey 10/12 plus single insurance.
18	SRO BFA	65,092	65,092.00	67,557	67,557	68,925	27,570	40.0%	69,959	1.5%	Talley 10/12, has 1800 insurance
19	Subtotal, Revenue, Road & Admin.	954,750	868,614.05	877,135	870,687	787,150	409,886	52.1%	1,042,378	32.4%	
20	Dispatch										
21	Dispatch Services	419,946	419,946.24	440,971	440,971	484,885	406,849	83.9%	507,071	4.6%	
22	E911 PSAP	90,000	90,000.00	90,000	90,000	90,000	-	0.0%	90,000	0.0%	
23	T1 Reimbursement	-	-	-	2,400	3,600	3,155	87.6%	600	-83.3%	
24	Alarm Fees	20,000	18,869.78	21,355	18,843	21,355	243	1.1%	18,850	-11.7%	
25	Subtotal, Revenue, Dispatch	529,946	528,816.02	552,326	552,214	599,840	410,247	68.4%	616,521	2.8%	
26	Animal Control Revenue	2,000	175.00	2,000	555	2,000	415	20.8%	1,000	-50.0%	
27	Total Revenue	1,486,696	1,397,605.07	1,431,461	1,423,456	1,388,990	820,548	59.1%	1,659,899	19.5%	
	Expenditures, Road										
28	Salaries	1,292,499	1,211,106.38	1,231,790	1,088,527	1,161,550	575,422	49.5%	1,216,290	4.7%	
29	Rank Differential	3,500	1,833.03	3,000	561	3,000	307	10.2%	2,500	-16.7%	
30	On-Call Pay	6,552	6,536.13	6,552	6,570	6,552	3,150	48.1%	6,552	0.0%	
31	Park Patrol	-	-	-	-	15,000	9,799	65.3%	15,000	0.0%	
32	Parking Enforcement	28,000	17,018.75	28,000	12,390	15,000	7,369	49.1%	48,819	225.5%	
33	Outside Detail	-	-	-	-	-	7,361	-	5,000	-	
34	Part-Time Personnel	8,000	9,030.66	8,000	23,641	8,000	7,988	99.9%	8,000	0.0%	
35	Overtime	120,000	182,230.40	160,000	252,426	160,000	104,174	65.1%	165,000	3.1%	
36	Holiday Pay	36,249	43,941.64	38,547	38,323	40,736	22,926	56.3%	47,394	16.3%	
37	Night Differential	15,350	15,799.76	16,250	13,612	16,250	7,399	45.5%	16,250	0.0%	
38	Health Benefits-HDLP	355,760	243,974.75	282,954	195,276	250,400	107,639	43.0%	250,400	0.0%	
39	Gym Memberships	300	-	300	232	300	89	29.7%	300	0.0%	
40	CIGNA Coinsurance	-	11,253.71	-	6,566	-	1,273	-	-	-	
41	FICA/MEDI	117,262	112,914.59	96,160	109,576	116,605	56,113	48.1%	120,014	2.9%	

	Police Department 2015	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	12/31/2013	% Budget (50%)	2015 Budget	Budget:Budget	Notes, 2015
42	Retirement, Prudential	27,892	44,357.94	56,000	65,039	63,810	1,621	2.5%	68,480	7.3%	
43	Retirement, VMERS	83,676	89,820.03	83,050	85,754	77,083	45,701	59.3%	109,150	41.6%	
44	Retirement, Retirees	-	-	-	-	5,710	95	1.7%	5,500	-3.7%	
45	Unemployment	5,152	5,947.22	5,240	4,951	6,975	2,156	30.9%	8,210	17.7%	
46	Workers' Compensation	86,927	57,023.17	54,437	41,713	61,382	22,407	36.5%	70,000	14.0%	
47	Leave Buy-Back	22,690	26,231.58	25,175	24,254	29,763	32,658	109.7%	38,000	27.7%	
48	Individual Clothing	31,607	27,613.85	17,000	11,809	17,000	7,617	44.8%	15,000	-11.8%	
49	Individual Equipment	19,100	20,583.32	19,100	18,052	19,100	11,027	57.7%	19,000	-0.5%	
50	Grant Expenses	-	41,722.00	11,000	42,155	11,000	-	0.0%	11,000	0.0%	
51	Training	7,000	3,947.17	7,000	5,984	7,000	3,114	44.5%	7,000	0.0%	
52	Training, Firearms	5,000	4,937.30	5,000	3,560	5,000	3,286	65.7%	4,500	-10.0%	
53	Other Professional Services	7,612	9,292.51	7,612	21,030	7,612	8,827	116.0%	7,650	0.5%	
54	Morphotrak Service	3,017	3,017.00	3,808	3,168	3,808	-	0.0%	3,808	0.0%	
55	Emergency Management	750	750.00	750	750	1,000	-	0.0%	1,000	0.0%	
56	Department of Public Safety	5,669	5,669.00	7,005	6,608	7,790	5,963	76.5%	9,500	22.0%	
57	Comcast Business/Air Cards	4,950	6,298.11	5,429	4,903	5,280	2,875	54.5%	5,277	-0.1%	
58	Surveillance, Internet Charges	-	-	-	-	-	-	-	6,000	-	
59	Surveillance, Cameras	-	-	-	-	-	-	-	3,810	-	
60	Cleaning, Uniforms	16,025	17,066.00	19,350	14,619	19,350	6,333	32.7%	18,000	-7.0%	
61	Utilities, Water/Sewer	400	400.00	400	400	400	-	0.0%	400	0.0%	
62	Trash Removal	700	429.00	700	429	700	194	27.8%	700	0.0%	
63	R & M, Building	3,000	3,412.12	3,000	4,289	3,000	834	27.8%	3,000	0.0%	
64	R & M, Other	3,000	1,985.91	3,000	4,061	3,000	612	20.4%	3,000	0.0%	
65	R & M, Vehicles	17,000	45,432.69	23,000	29,457	23,000	14,656	63.7%	26,000	13.0%	
66	Rentals	3,000	2,446.56	3,000	2,149	3,000	1,287	42.9%	3,000	0.0%	
67	Telephone	9,900	6,579.37	8,500	6,186	7,500	3,379	45.1%	7,500	0.0%	
65	Dues & Subscriptions	1,050	2,672.83	1,050	2,676	2,811	509	18.1%	2,850	1.4%	
66	Travel	6,500	5,549.91	6,500	8,430	6,500	2,709	41.7%	6,500	0.0%	
70	Operating Supplies	15,500	13,094.91	14,500	14,919	14,000	5,138	36.7%	14,000	0.0%	
71	Canine Supplies	1,200	536.86	1,200	848	750	337	44.9%	750	0.0%	
72	Parking Lot Supplies	2,820	3,003.09	2,820	6,700	2,820	1,371	48.6%	2,000	-29.1%	
73	Utilities, Gas Heat	5,775	3,406.77	5,850	3,617	3,700	704	19.0%	3,800	2.7%	
74	Utilities, Electricity	7,000	8,003.89	8,000	9,067	8,000	4,130	51.6%	9,000	12.5%	
75	Gasoline	50,000	63,582.36	62,000	56,264	63,000	24,692	39.2%	63,000	0.0%	
76	Miscellaneous Equipment	6,900	3,941.34	6,900	6,866	6,900	3,967	57.5%	6,900	0.0%	
77	Forfeiture Expenses	5,000	4,739.00	5,000	-	2,000	-	0.0%	2,000	0.0%	
78	Miscellaneous	500	450.00	500	88	500	52	10.3%	500	0.0%	
79	Subtotal, Road Exp.	2,449,784	2,389,582.61	2,354,425	2,258,495	2,293,636	1,129,257	49.2%	2,467,303	7.6%	

	Police Department 2015	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	12/31/2013	% Budget (50%)	2015 Budget	Budget:Budget	Notes, 2015
	Dispatch										
80	Salaries	407,997	376,844.93	418,745	413,152	390,000	208,424	53.4%	400,000	2.6%	
81	Administrative Cost	25,000	21,671.22	25,000	25,175	23,925	8,494	35.5%	25,000	4.5%	
82	Part-Time Personnel	30,000	31,033.20	30,000	41,278	30,000	11,306	37.7%	30,000	0.0%	
83	Overtime	55,000	84,440.65	65,000	50,297	100,000	18,900	18.9%	55,000	-45.0%	
84	Holiday Pay	18,622	19,304.96	18,935	21,877	19,552	10,566	54.0%	22,534	15.3%	
85	Night Differential	9,000	8,712.83	8,500	8,795	8,900	4,298	48.3%	8,900	0.0%	
86	Health Benefits-HDLP	148,971	115,450.31	124,446	70,992	116,701	38,740	33.2%	104,940	-10.1%	
87	Gym Memberships	-	70.00	-	124	-	104	-	300	-	
88	CIGNA Coinsurance	-	459.10	-	2,325	-	188	-	-	-	
89	FICA/MEDI	31,584	38,584.82	32,594	39,747	34,016	19,103	56.2%	40,194	18.2%	
90	Retirement, Prudential	9,180	12,321.64	16,425	23,093	24,187	682	2.8%	26,250	8.5%	
91	Retirement, VMERS	27,540	19,472.35	20,075	21,174	19,301	10,764	55.8%	23,730	22.9%	
92	Retirement, Retirees	-	-	-	-	205	3	1.7%	215	4.8%	
93	Unemployment	1,988	2,294.90	2,261	2,136	3,104	959	30.9%	3,211	3.4%	
94	Workers' Compensation	5,686	3,729.98	5,276	4,043	5,957	2,175	36.5%	4,300	-27.8%	
95	Leave Buy-Back	1,500	3,878.76	7,325	7,704	6,688	6,170	92.3%	8,980	34.3%	
96	Grant Expenses		-	-	-	-	1,955	-	600	-	
97	Training	3,500	487.35	3,500	1,098	3,500	693	19.8%	1,500	-57.1%	
98	Other Professional Services	4,174	965.00	4,174	4,232	4,250	1,791	42.1%	4,250	0.0%	
99	Department of Public Safety	5,669	5,684.50	7,005	7,005	7,791	6,001	77.0%	9,500	21.9%	
100	Utilities, Water/Sewer	400	400.00	400	400	400	-	0.0%	400	0.0%	
101	Trash Removal	600	429.00	600	429	600	194	32.4%	600	0.0%	
102	R & M, Building	3,700	2,667.95	3,700	2,209	3,000	573	19.1%	2,750	-8.3%	
103	Radar Base	3,700	1,800.59	3,700	1,026	3,000	710	23.7%	2,000	-33.3%	
104	R & M, Communications	8,000	2,122.50	8,000	3,604	6,000	2,077	34.6%	4,000	-33.3%	
105	Rentals	2,500	2,038.53	2,500	1,741	2,500	749	30.0%	2,000	-20.0%	
106	Telephone	8,500	6,988.07	7,000	11,383	10,600	5,426	51.2%	11,500	8.5%	
107	Comcast Business/Air Cards	1,710	1,168.73	1,829	1,501	1,829	559	30.6%	1,829	0.0%	
108	Travel	2,500	666.60	2,500	1,893	1,800	197	10.9%	1,800	0.0%	
109	Uniforms	2,340	2,521.08	2,000	1,980	2,500	2,273	90.9%	2,500	0.0%	
110	Operating Supplies	8,000	8,199.36	7,000	4,494	7,000	1,411	20.2%	5,000	-28.6%	
111	Utilities, Gas Heat	3,750	1,842.76	3,000	1,809	2,500	352	14.1%	2,650	6.0%	
112	Utilities, Electricity	4,500	4,480.52	5,500	4,624	5,500	2,196	39.9%	5,600	1.8%	
113	CIP Contribution	-	-	-	-	-	-	-	12,000	-	For building improvements (row 136)
114	Console/Lease Purchase	-	-	-	-	-	-	-	-	-	
115	Miscellaneous Equipment	5,300	3,609.42	5,300	3,651	6,000	2,718	45.3%	6,000	0.0%	
116	Subtotal, Dispatch Exp.	840,911	784,341.61	842,290	784,991	851,305	370,752	43.6%	830,033	-2.5%	

	Police Department 2015	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	12/31/2013	% Budget (50%)	2015 Budget	Budget:Budget	Notes, 2015
	Animal Control										
117	Salaries	9,215	4,940.00	5,000	6,450	6,000	2,205	36.8%	7,000	16.7%	
118	Health Benefits-HDLP	-	1,055.25	890	870	1,200	11	0.9%	-	-100.0%	
119	FICA/MEDI	705	330.09	383	464	460	148	32.2%	536	16.4%	
120	Retirement, Prudential	-	-	700	177	-	-	-	-	-	
121	Unemployment	100	115.46	225	213	240	74	30.9%	150	-37.5%	
122	Workers' Compensation	385	252.49	320	245	245	89	36.5%	300	22.4%	
123	Other Professional Services	1,000	90.00	1,000	383	350	1,337	382.0%	350	0.0%	
124	Humane Society	7,000	8,770.00	6,000	4,045	6,000	5,545	92.4%	8,500	41.7%	
125	R & M, Vehicle	1,000	-	-	-	-	-	-	-	-	
126	Pager	70	65.00	70	90	90	74	81.7%	102	13.3%	
127	Travel	-	1,124.35	1,000	1,842	1,500	200	13.3%	1,500	0.0%	
128	Supplies	300	459.55	500	600	500	992	198.4%	600	20.0%	
129	Subtotal, Animal Control Exp.	19,775	17,202.19	16,088	15,379	16,585	10,675	64.4%	19,038	14.8%	
	Capital										
130	Marked Cars (PD-E-1)	55,000	52,898.00	40,000	34,012	55,000	63,272	115.0%	60,000	9.1%	
131	Unmarked Cars (PD-E-4)	17,083	-	6,250	-	29,792	7,450	25.0%	14,792	-50.3%	December 2013 = reserve
132	Canine Vehicle (PD-E-5)	15,000	29,421.00	-	-	7,000	1,750	25.0%	7,000	0.0%	December 2013 = reserve
133	Phone System (PD-E-3)	8,334	-	-	-	-	-	-	-	-	
134	Communications Upgrade (PD-E-10)	7,500	-	-	-	-	-	-	-	-	
135	Communications Vehicle (PD-E-7)	5,000	-	-	-	5,000	1,250	25.0%	5,000	-	December 2013 = reserve
136	Repair/Paint Building and Improve Parking Lot	-	-	-	-	-	-	-	33,000		Total $45,000 rows 136 and 113.
137	Dispatch Console (PD-E-9)	-	-	-	-	-	-	-	15,000	-	
138	Expansioni Car	-	-	40,000	35,584	-	-	-	-	-	
139		-	-	-	-	-	-	-	-	-	
140	Total Capital	107,917	82,319.00	86,250	69,596	96,792	73,722	76.2%	134,792	39.3%	
141	Total Exp., including capital	3,418,387	3,273,445.41	3,299,053	3,128,461	3,258,318	1,584,406	48.6%	3,451,166	5.9%	
142	Total Rev.	1,486,696	1,397,605.07	1,431,461	1,423,456	1,388,990	820,548	59.1%	1,659,899	19.5%	
143	Net Operations	(1,931,691)	(1,875,840.34)	(1,867,592)	(1,705,005)	(1,869,328)	(763,858)	40.9%	(1,791,267)	-4.2%	
144	Net Operations/Road (incl. capital)	(1,602,951)	(1,603,287.56)	(1,563,540)	(1,457,404)	(1,603,278)	(793,093)	49.5%	(1,559,717)	-2.7%	
145	Net Operations/Dispatch	(310,965)	(255,525.59)	(289,964)	(232,777)	(251,465)	39,495	-15.7%	(213,512)	-15.1%	
146	Net Operations/Animal Control	(17,775)	(17,027.19)	(14,088)	(14,824)	(14,585)	(10,260)	70.3%	(18,038)	23.7%	

		A	B	C	D	E	F	G	H	I	
	CJC 2015	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	12/31/2013	% Budget (50%)	2015 Budget	Budget:Budget	Notes, 2015
	Revenue										
1	DOC Grant	72,500	129,500.00	119,500	134,000	134,000	134,000	100.0%	134,000	0.0%	
2	Truancy Program	-	-	5,000	15,420	50,135	14,714	29.3%	50,000	-0.3%	
3	One-Stop Grant	47,000	-	-	-	-	-	-	-	-	
4	Re-Entry Grant	66,600	66,600.00	66,600	66,600	66,600	33,300	50.0%	66,600	0.0%	
5	Miscellaneous Grants	12,363	1,000.00	-	-	-	3,000	-	-	-	
6	Miscellaneous Revenue	5,000	1,025.00	5,000	2,303	5,000	85	1.7%	5,000	0.0%	
7	Client Fees	1,500	1,310.00	1,500	800	1,500	435	29.0%	1,500	0.0%	
8	Federal COSA Grant	37,500	17,542.42	37,500	15,574	25,000	-	0.0%	25,000	0.0%	
9	Carry-forward	11,500	7,472.07	-	1,208	-	9,426	-	-	-	
10	C4C Grant	119,147	203,127.65	218,294	176,887	218,294	116,673	53.4%	220,000	0.8%	
11	Total Revenue	373,110	427,577.14	453,394	412,791	500,529	311,633	62.3%	502,100	0.3%	
	Expenditures										
12	Salaries	146,942	156,825.58	157,985	163,114	174,248	70,905	40.7%	184,295	5.8%	
13	Health Benefits	29,869	24,227.93	24,559	23,744	31,208	10,917	35.0%	34,660	11.1%	
14	Gym Memberships	-	330.00	-	300	360	60	16.7%	300	-16.7%	
15	CIGNA Coinsurance	-	227.20	-	339	-	125	-	-	-	
16	FICA/MEDI	11,241	11,169.91	12,086	12,536	13,330	5,456	40.9%	14,100	5.8%	
17	Retirement-457	2,982	3,136.74	2,860	2,570	2,535	565	22.3%	2,610	3.0%	
18	Retirement-VMERS	2,733	4,128.51	3,791	5,563	5,805	2,926	50.4%	6,625	14.1%	
19	Unemployment	1,340	1,175.68	1,050	925	1,085	335	30.9%	1,100	1.3%	
20	Workers' Comp.	838	549.73	901	608	825	301	36.5%	650	-21.2%	
21	Leave Buyback	-	1,836.00	1,300	2,655	3,000	2,735	91.2%	2,500	-16.7%	
22	Training	2,000	1,510.00	2,500	1,159	2,500	445	17.8%	2,000	-20.0%	
23	Other Professional Svcs. (OPS)	92,470	1,403.00	-	12,804	500	5,414	1082.7%	5,000	900.0%	
24	OPS-NCSS	-	68,828.00	68,828	51,621	103,828	34,414	33.1%	100,000	-3.7%	
25	OPS-Samaritan House	-	32,560.00	32,560	24,420	32,560	16,280	50.0%	32,500	-0.2%	
26	OPS-NFI	-	12,361.39	31,736	-	-	-	-	-	-	
27	OPS-VT Works for Women	-	22,139.90	24,354	12,177	-	-	-	-	-	
28	OPS-Voices Against Violence	-	11,018.00	3,518	12,346	23,518	11,759	50.0%	25,000	6.3%	
29	OPS-FCCCP	-	-	-	-	4,000		0.0%	4,000	0.0%	
30	IT Services	1,000	1,049.00	2,000	875	1,000	0	0.0%	500	-50.0%	
31	Utilities	1,000	466.87	1,000	6,639	8,500	3,016	35.5%	7,000	-17.6%	
32	Equipment & Renovations	1,000	257.39	2,000	860	1,000	81	8.1%	1,000	0.0%	
33	Copier Lease	1,800	1,369.85	2,500	1,643	2,000	709	35.5%	1,650	-17.5%	
34	Office Rent	8,400	9,250.00	8,400	10,200	10,200	5,950	58.3%	11,500	12.7%	
35	Telephone	2,400	2,157.71	3,000	3,462	4,500	1,600	35.6%	3,000	-33.3%	
36	Postage	-	32.80	-	36	100	18	18.4%	100	0.0%	
37	Advertising	600	1,247.40	1,000	-	1,500	0	0.0%	1,000	-33.3%	
38	Printing	-	174.40	-	1,008	850	64	7.6%	750	-11.8%	
39	Dues & Subscriptions	-	870.80	-	995	2,000	1,156	57.8%	1,500	-25.0%	
40	Travel	4,000	2,386.74	3,000	5,426	3,700	1,887	51.0%	5,000	35.1%	
41	Supplies	6,500	8,398.79	7,621	10,503	7,032	2,648	37.7%	5,000	-28.9%	
42	Staff Activities	-	-	-	115	-	254	-	250	-	
43	Technology Supplies	-	1,332.87	-	19	1,500	0	0.0%	500	-66.7%	-
44	Volunteer Appreciation	-	62.58	-	1,467	500	272	54.5%	1,500	200.0%	
45	Miscellaneous	-	50.00	-	118	-	-	-	50	-	
46	Offender Supports	36,150	26,596.77	40,000	37,776	47,000	23,208	49.4%	45,000	-4.3%	
47	Total Expenses	353,265	409,131.54	438,549	408,024	490,684	203,502	41.5%	500,640	2.0%	
48	Revenue >< Exp.	19,845	18,445.60	14,845	4,767	9,845	108,130		1,460	-85.2%	

2015 Proposed General Fund Budget
Public Works Department

		A	B	C	D	E	F	G	H	I	
	Public Works 2015	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	12/31/2013	% Budget (50%)	2015 Budget	Budget:Budget	Notes, 2015
1	State Highway Grants	85,000	86,886.91	85,000	90,300	86,000	45,835	53.3%	90,000	4.7%	
2	Miscellaneous Sales	1,000	6,404.76	-	1,235	1,000	1,240	124.0%	1,000	0.0%	
3	Reserve Transfers	50,000	-	-	-	-	-	-	20,000	-	
4	Miscellaneous Grants	-	97,463.07	-	2,170	-	3,000	-	-	-	
5	Excavation Permits	30,000	29,632.00	30,000	33,490	35,000	15,107	43.2%	30,000	-14.3%	
6	Miscellaneous Revenue	800	6,134.78	5,000	7,781	7,500	19	0.3%	5,000	-33.3%	
7	Stormwater Study	-	12,100.00	-	22,490	-	-	-	-	-	
8	Debt Proceeds	-	82,480.00	-	17,113	-	-	-	20,000	-	
9	Catch Basin Cleaning	500	585.00	500	-	500	3,705	741.0%	2,500	400.0%	$1,500 for stormwater.
10	Subtotal, Revenue	167,300	321,686.52	120,500	174,579	130,000	68,905	53.0%	168,500	29.6%	
	Parks										
11	Grant Revenue	-	21,728.78	-	12,913	-	14,824	-	-	-	Rain Garden 12/31/13
12	Water Wagon Donations	-	-	-	2,431	-	-	-	-	-	
13	Fountain Donations	-	-	-	4,125	-	2,150	-	-	-	
14	Total Revenue	167,300	343,415.30	120,500	194,048	130,000	85,879	66.1%	168,500	29.6%	
	Public Works Admin.										
15	Salaries	28,500	24,393.37	25,030	25,028	25,775	12,691	49.2%	26,547	3.0%	
16	Travel Stipend	-	1,000.41	1,000	212	-	-	-	-	-	
17	Health Benefits	5,650	4,050.01	4,943	3,953	5,415	2,274	42.0%	5,620	3.8%	
18	CIGNA Coinsurance	-	47.82	-	622	-	273	-	-	-	
19	FICA/MEDI	2,200	1,906.82	1,914	1,869	2,050	1,044	50.9%	2,185	6.6%	
20	Retirement-Prudential	3,200	8,677.76	3,200	3,050	3,223	72	2.2%	4,000	24.1%	
21	Unemployment	70	80.88	75	71	150	46	30.9%	160	6.7%	
22	Workers' Comp.	2,450	1,607.16	1,501	1,150	1,740	635	36.5%	2,000	15.0%	
23	Leave Buyback	935	936.27	971	962	1,000	1,982	198.2%	2,000	100.0%	
24	Other Professional Svcs.	-	1,942.50	2,000	3,305	2,000	2,237	111.9%	2,500	25.0%	
25	Engineering Services	-	-	-	-	10,000	1,093	10.9%	5,000	-50.0%	
26	Tree Removal	12,500	13,364.98	12,500	11,060	12,500	8,600	68.8%	15,000	20.0%	
27	Trash Removal	1,200	817.99	750	619	750	198	26.4%	750	0.0%	
28	Sidewalk Maintenance	5,000	1,043.00	5,000	3,599	5,000	2,597	51.9%	5,000	0.0%	
29	Streetscape Maintenance	-	-	-	-	-	-	-	30,000	-	Streetscape Maintenance Contract
30	Telephone	1,500	1,724.96	1,500	1,768	1,500	778	51.9%	1,000	-33.3%	
31	Advertising	-	387.15	-	140	-	-	-	-	-	
32	Supplies	300	341.67	500	127	500	42	8.4%	500	0.0%	
33	Staff Activities	335	336.60	335	395	335	186	55.6%	500	49.3%	
34	Tools	-	-	-	-	-	-	-	-	-	
35	Garage Improvements	3,000	1,312.64	3,000	1,654	3,000	-	0.0%	3,000	0.0%	
36	Miscellaneous Equipment	20,000	-	5,000	2,226	5,000	1,167	23.3%	5,000	0.0%	
37	Subtotal, Admin. Exp.	86,840	63,971.99	69,221	61,810	79,938	35,917	44.9%	110,762	38.6%	

		A	B	C	D	E	F	G	H	I	
	Public Works 2015	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	12/31/2013	% Budget (50%)	2015 Budget	Budget:Budget	Notes, 2015
	Highway Maintenance										
38	Salaries	89,640	88,901.15	90,316	92,216	102,208	42,330	41.4%	106,193	3.9%	Add'l 1/4 FTE
39	Overtime	13,500	12,639.77	15,000	10,260	16,000	6,607	41.3%	16,000	0.0%	
40	Health Benefits	37,500	29,563.67	28,317	23,907	38,514	14,530	37.7%	38,370	-0.4%	
41	CIGNA Coinsurance	-	227.35	-	398	-	139	-	-	-	
42	FICA/MEDI	6,900	7,532.98	7,971	7,588	9,043	3,557	39.3%	9,505	5.1%	
43	Retirement-Prudential	8,044	7,315.83	5,151	4,196	3,400	94	2.8%	4,000	17.6%	
44	Retirement-VMERS	2,750	2,362.00	2,395	3,366	4,140	2,066	49.9%	4,270	3.1%	
45	Retirement-Retirees	-	-	-	-	1,000	17	1.7%	1,490	49.0%	
46	Unemployment	490	565.64	448	411	500	126	25.2%	630	26.0%	
47	Workers' Comp.	9,000	5,903.95	4,295	3,276	4,950	1,566	31.6%	5,500	11.1%	
48	Leave Buyback	2,005	2,046.05	2,468	461	2,980	351	11.8%	2,000	-32.9%	
49	Individual Clothing	1,750	1,537.95	2,000	1,742	2,000	969	48.4%	2,200	10.0%	
50	Snow Removal	-	15.25	20,000	5,575	20,000	15	0.1%	20,000	0.0%	
51	Trash Hauling	-	-	-	-	-	406	-	2,000	-	
52	R & M, Other	40,000	37,418.39	30,000	30,849	30,000	22,177	73.9%	35,000	16.7%	
53	Travel	-	-	-	118	-	-	-	-	-	
54	Tools	2,000	745.16	2,000	665	2,000	1,949	97.4%	2,000	0.0%	
55	Signage	5,000	5,865.27	5,000	2,158	5,000	4,622	92.4%	5,000	0.0%	
56	Technology Supplies	-	-	-	238	-	407	-	-	-	
57	Operating Supplies	3,000	1,787.53	3,000	1,510	3,000	300	10.0%	2,000	-33.3%	
58	Utilities-Gas Heat	5,000	2,672.81	6,000	1,542	6,000	208	3.5%	2,500	-58.3%	
59	Utilities-Electricity	6,000	2,490.45	7,000	2,351	7,000	1,686	24.1%	3,500	-50.0%	
60	Electricity, Street Lights	116,500	127,522.21	105,000	128,683	128,000	51,295	40.1%	125,000	-2.3%	New L.E.D.'s downtown
61	Electricity, Court House Lot	-	710.10	800	932	800	401	50.1%	800	0.0%	
62	Gasoline, Vehicles	15,000	15,568.53	18,000	15,151	18,000	5,616	31.2%	18,000	0.0%	
63	Salt & Sand Supplies	55,000	44,650.78	60,000	33,567	60,000	5,849	9.7%	65,000	8.3%	
64	Miscellaneous Equipment	-	-	-	1,883	-	-	-	-	-	
65	Subtotal, Highway Exp.	419,079	398,042.82	415,161	373,042	464,535	167,280	36.0%	470,958	1.4%	

		A	B	C	D	E	F	G	H	I	
	Public Works 2015	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	12/31/2013	% Budget (50%)	2015 Budget	Budget:Budget	Notes, 2015
	Parks										
66	Salaries/Seasonal Help	13,000	7,467.75	13,000	8,536	6,500	1,985	30.5%	7,500	15.4%	Summer help
67	FICA/MEDI	995	571.33	995	653	497	152	30.5%	574	15.4%	
68	Workers' Comp.	600	393.54	600	460	255	93	36.5%	500	95.9%	
69	Grant Expenses	-	-	-	3,897	-	9,710	-	-	-	
70	Other Professional Svcs.	10,000	9,198.54	10,000	10,024	10,000	4,492	44.9%	10,000	0.0%	
71	Utilities-W/S	-	-	150	150	150	-	0.0%	150	0.0%	
72	R & M, Other	7,000	7,008.28	7,000	2,407	7,000	4,297	61.4%	7,000	0.0%	
73	Tree Installments	-	-	5,000	5,000	5,000	3,759	75.2%	5,000	0.0%	
74	Taylor Park Maintenance	2,000	1,847.74	7,000	5,947	7,000	5,007	71.5%	12,000	71.4%	+ $5k for electrical upgrade.
75	Houghton Park Maintenance	-	-	-	-	-	-	-	20,000	-	
76	Barlow Street Park	-	-	-	-	-	-	-	5,000	-	Includes a new sign in 2015.
77	Supplies	700	994.58	700	247	700	223	31.9%	500	-28.6%	
78	Operating Supplies	1,500	930.25	1,500	159	1,500	-	0.0%	1,000	-33.3%	
79	Utilities-Electricity	-	2,130.92	1,600	1,843	1,600	828	51.7%	1,600	0.0%	
80	Gasoline, Vehicles	-	293.13	-	192	-	-	-	1,000	-	MOWERS
81	Equipment	1,500	6,521.54	1,500	4,574	1,500	-	0.0%	1,500	0.0%	
82	Subtotal, Parks Exp.	37,295	37,357.60	49,045	44,088	41,703	30,545	73.2%	73,324	75.8%	
	Urban Tree Canopy Grant										
83	Other Professional Svcs.	-	4,980.00	-	-	-	-	-	-	-	
84	Tree Removal	-	-	-	-	-	-	-	-	-	
85	Postage	-	-	-	-	-	-	-	-	-	
86	Supplies	-	631.60	-	-	-	-	-	-	-	
87	Trees	-	150.00	-	-	-	-	-	-	-	
88	Subtotal, UTC Exp.	-	5,761.60	-	-	-	-	-	-	-	
89	ERP Deliverables	-	-	-	12,913	-	25,380	-	-	-	
90	Stormwater										
91	Kick-off, $600	-	600.00	-	-	-	-	-	-	-	
92	Subwatershed GIS $2k	-	2,000.00	-	-	-	-	-	-	-	
93	Dry Weather Dtbs	-	9,500.00	-	-	-	-	-	-	-	
94	Water Quality Dtbs	-	12,154.55	-	130	-	-	-	-	-	
95	Water Quality GIS $2.5k	-	-	-	2,500	-	-	-	-	-	
96	SWMP Consulting	-	-	-	-	6,000	-	-	-	-	
97	Problem Sites $2.49k	-	-	-	3,314	-	-	-	-	-	
98	Summary Report	-	-	-	2,500	-	-	-	-	-	
99	Water Quality Equipment	-	1,891.62	-	-	-	-	-	-	-	
100	Storm Water Projects	-	-	-	-	-	-	-	10,000	-	
101	Subtotal, Stormwater	-	26,146.17	-	21,357	6,000	25,380	-	10,000	-	

		A	B	C	D	E	F	G	H	I	
	Public Works 2015	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	12/31/2013	% Budget (50%)	2015 Budget	Budget:Budget	Notes, 2015
	CIP										
102	Street Sweeper	8,500	-	8,500	2,070	8,280	4,140	50.0%	8,280	0.0%	
103	PW Utility Trucks	22,000	19,873.33	22,000	23,293	23,000	24,429	106.2%	23,000	0.0%	
104	Single Axle Truck	-	15,756.67	10,781	9,560	10,962	4,780	43.6%	9,560	-12.8%	
105	Annual Paving	85,000	173,448.22	85,000	85,301	St. Impr.	-	-	-	-	
106	Sidewalk Rehabilitation	75,000	78,385.73	80,000	88,660	80,000	60,563	75.7%	80,000	0.0%	
107	At-Grade Infrastructure Assess.	-	10,880.15	-	750	-	-	-	-	-	
108	Pickup Trucks	6,700	6,466.00	6,500	6,500	4,000	4,348	108.7%	2,500	-37.5%	
109	Sidewalk Plow I	-	102,480.00	23,865	-	17,677	7,365	41.7%	17,680	0.0%	
110	Sidewalk Plow II	-	-	-	-	-	-	-	21,144	-	
111	Line Striper	-	-	-	-	-	-	-	20,687	-	
112	Murray Drive	-	-	-	-	-	-	-	-	-	
113	Backhoe Reserve	4,000	-	3,350	0	7,000	3,500	50.0%	7,000	0.0%	
114	Water Van Reserve	-	-	-	0	800	400	50.0%	800	0.0%	
115	Street Improvement Program	85,000	90,696.70	90,000	46,364	250,000	248,022	99.2%	260,000	4.0%	
116	Sidewalk Engineering	-	-	-	-	-	3,934	-	17,680		
117	Lower Welden CSO	-	-	10,000	7,295	-	-	-	-	-	
118	Grader Reserve	-	-	10,000	6,320	10,000	5,000	50.0%	10,000	0.0%	
119	Courthouse Parking Lot	19,700	-	-	-	-	-	-	-	-	
120	Uni-loader/Skid Steer Reserve	1,400	-	1,400	1,400	1,400	700	50.0%	1,400	0.0%	
121	Mini Excavator	8,045	-	8,045	20,600	1,297	834	64.3%	2,002	54.4%	
122	Subtotal, CIP	315,345	497,986.80	359,441	298,114	414,416	368,015	88.8%	481,733	16.2%	
123	Total Revenue	167,300	343,415.30	120,500	194,048	130,000	85,879	66.1%	168,500	29.6%	
124	Total Expenditures	858,559	1,029,266.98	892,867	798,410	1,006,591	627,138	62.3%	1,146,776	13.9%	
125	Net Operations	(691,259)	(685,851.68)	(772,367)	(604,362)	(876,591)	(541,259)	61.7%	(978,276)	11.6%	

		A	B	C	D	E	F	G	H	I	
	Recreation 2015	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	12/31/2013	% Budget (50%)	2015 Budget	Budget:Budget	Notes, 2015
	Revenue, General Recreation Programs										
1	Miscellaneous Program Revenue	35,700	71,981.50	36,000	67,700	61,000	34,569	56.7%	70,000	14.8%	
2	Miscellaneous Donations	1,200	2,036.15	1,500	5,648	1,500	-	0.0%	2,500	66.7%	
3	Reimbursement, Bus Trips	15,000	10,340.05	10,000	382	7,000	1,377	19.7%	5,000	-28.6%	
4	Basketball	5,000	6,618.00	5,500	5,532	6,085	8,188	134.6%	8,000	31.5%	
5	Day Camps	75,000	56,182.00	76,000	71,448	72,727	67,982	93.5%	83,000	14.1%	
6	Public Skating	4,000	2,408.05	4,000	1,658	3,000	1,314	43.8%	2,000	-33.3%	
7	Soccer	20,000	20,028.00	22,000	22,816	20,800	20,976	100.8%	21,000	1.0%	
8	Sap Run	6,000	7,886.10	7,000	9,490	7,200	-	0.0%	7,400	2.8%	
9	Winter Carnival	6,000	4,127.43	8,000	4,514	5,000	250	5.0%	5,250	5.0%	
10	Recreation Concessions	3,000	788.05	1,000	952	1,000	513	51.3%	500	-50.0%	
11	Glow Run	-	-	-	-	-	-	-	4,000	-	
12	City Hall Auditorium Rental	4,250	1,495.00	3,500	3,228	3,500	1,365	39.0%	3,000	-14.3%	
13	Town Contribution	38,983	38,983.00	42,500	42,500	49,840	-	0.0%	-	-100.0%	
14	Premiere Sponsorships	18,800	9,358.28	21,080	12,403	9,000	5,450	60.6%	9,000	0.0%	
15	Debt Proceeds	-	41,000.00	-	131,353	17,500	-	0.0%	-	-100.0%	
16	Subtotal, Rev., General Programs	232,933	273,231.61	238,080	379,622	265,152	141,983	53.5%	220,650	-16.8%	
	Revenue, Pool										
17	Pool Donations	-	17,673.69	-	19,793	-	1,919	-	4,000	-	3000 rotary for free evening swim; 1000 Elks' club?
18	VRPA Facilities Grant	-	20,000.00	-	-	-	-	-	5,000	-	
19	Day Camp Contributions	3,440	3,440.00	3,500	-	3,500	-	0.0%	-	-100.0%	
20	Lifeguard Auction/Race Event	12,500	1,250.00	5,000	127	1,250	-	0.0%	-	-100.0%	
21	Pool Concessions	6,000	5,953.51	6,000	8,221	7,000	17,232	246.2%	7,000	0.0%	
22	Pool, Other	-	865.42	600	1,286	600	1,223	203.8%	1,300	116.7%	
23	Pool, Daily Gate	4,000	7,466.14	6,500	3,689	7,000	2,325	33.2%	3,500	-50.0%	
24	Pool, Lessons	41,000	27,493.37	40,000	35,832	43,000	25,700	59.8%	40,000	-7.0%	
25	Swim Team	22,000	28,573.75	25,000	30,363	28,780	9,898	34.4%	30,000	4.2%	
26	Pool Programming	5,250	3,492.00	3,300	6,453	3,500	1,529	43.7%	5,000	42.9%	Swim camp included
27	Pool Memberships	5,500	8,552.00	6,200	5,949	6,400	2,987	46.7%	6,500	1.6%	
28	Party Rentals	1,500	329.00	1,500	1,450	1,500	755	50.3%	1,200	-20.0%	
29	Subtotal, Rev., Pool	101,190	125,088.88	97,600	113,161	102,530	63,568	62.0%	103,500	0.9%	
30	Hard'ack Programs	2,500	3,511.50	2,500	3,862	3,500	2,212	63.2%	3,500	0.0%	
31	Hard'ack Labor	13,500	7,566.22	13,500	7,746	13,500	-	0.0%	13,500	0.0%	
32	Subtotal, Rev., Hard'ack.	16,000	11,077.72	16,000	11,608	17,000	2,212	13.0%	17,000	0.0%	
33	Total Revenue, Programs, Pool & Hard'ack	350,123	409,398.21	351,680	504,391	384,682	207,762	54.0%	341,150	-11.3%	

2015 Proposed General Fund Budget
Recreation

		A	B	C	D	E	F	G	H	I	
	Recreation 2015	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	12/31/2013	% Budget (50%)	2015 Budget	Budget:Budget	Notes, 2015
	Exp., General Recreation Programs										
34	Salaries	53,560	52,881.45	78,500	73,502	82,755	39,263	47.4%	99,565	20.3%	
35	Administrative Overhead	23,073	23,088.00	-	-	27,685	9,942	35.9%	-	-100.0%	No OH without town
36	Public Works Support	20,149	4,308.00	5,000	5,037	11,030	5,514	50.0%	-	-100.0%	No OH without town
37	Travel Stipend	2,600	2,815.32	3,000	3,023	-	438	-	-	-	
38	Part-time Help	43,000	70,617.76	40,000	69,295	55,000	50,313	91.5%	65,000	18.2%	
39	Health Benefits	2,000	2,999.16	2,490	2,917	3,250	396	12.2%	5,050	55.4%	
40	FICA/MEDI	7,425	10,053.98	9,069	11,494	6,335	6,936	109.5%	12,588	98.7%	
41	Retirement-457	2,600	2,446.60	2,750	3,640	3,013	1,583	52.6%	4,900	62.6%	
42	Retirement-Retirees	-	-	-	1,500	1,511	25	1.7%	1,500	-0.7%	
43	Unemployment	1,000	1,154.34	1,000	945	656	203	30.9%	1,000	52.4%	
44	Workers' Comp.	4,000	2,623.98	3,964	3,037	4,515	1,648	36.5%	4,500	-0.3%	
45	Leave Buyback	850	1,996.00	2,114	2,250	2,320	1,999	86.2%	1,800	-22.4%	
46	Instructor Fees	7,500	18,455.00	15,000	19,889	18,000	11,440	63.6%	18,500	2.8%	
47	IT Services	-	90.00	500	1,463	-	1,005	-	1,000	-	
48	R & M, Other	1,000	71.62	1,000	1,779	1,000	645	64.5%	1,000	0.0%	
49	R & M, Tennis Courts	-	-	-	-	3,000	-	0.0%	3,000	0.0%	
50	R & M, Auditorium Floor	-	-	3,500	3,200	3,500	-	0.0%	3,800	8.6%	
51	Rentals	1,000	-	1,000	720	2,000	170	8.5%	1,000	-50.0%	
52	Program Costs	3,975	21,118.62	11,500	13,703	10,650	6,741	63.3%	9,925	-6.8%	
53	Telephone	1,500	747.01	1,000	1,837	2,500	1,258	50.3%	1,800	-28.0%	
54	Advertising/Brochure	6,000	5,484.26	6,000	4,903	9,500	4,335	45.6%	7,000	-26.3%	
55	Dues & Subscriptions	500	1,075.00	560	551	1,200	700	58.3%	1,200	0.0%	
56	Travel	500	362.55	500	569	1,500	328	21.8%	1,500	0.0%	
57	Program & Technology Supplies	600	1,141.17	1,000	1,108	1,000	556	55.6%	1,500	50.0%	
58	Software-MyRec.com	3,500	7,434.18	7,000	9,692	7,600	4,654	61.2%	7,828	3.0%	MyRec plus credit card charges.
59	Utilities-Electric	1,800	441.50	-	-	-	-	-	-	-	
60	Gasoline	700	611.48	600	1,448	1,200	1,005	83.8%	1,600	33.3%	
61	Concessions	2,000	536.76	700	193	700	368	52.6%	500	-28.6%	
62	Equipment	-	-	-	2,278	-	2,080	-	2,000	-	
63	Program Refunds	500	6,613.00	700	2,823	1,500	1,637	109.1%	2,000	33.3%	
64	Bus Trips	12,000	6,809.20	8,000	-	6,000	1,453	24.2%	4,000	-33.3%	
65	Basketball	2,500	1,450.00	2,000	1,782	2,000	1,813	90.7%	2,200	10.0%	
66	Day Camp	6,000	7,748.31	6,200	7,773	6,400	6,255	97.7%	6,600	3.1%	
67	Soccer	5,500	10,745.33	6,000	8,414	9,000	6,275	69.7%	9,000	0.0%	
68	Public Skating	4,400	2,970.00	4,600	3,090	4,600	-	0.0%	3,000	-34.8%	
69	Winter Carnival	3,500	4,127.43	6,500	3,569	6,500	-	0.0%	5,000	-23.1%	
70	Sap Run	1,700	3,522.32	1,800	3,730	2,200	-	0.0%	3,000	36.4%	
71	Community Events	350	-	350	216	2,000	603	30.1%	2,000	0.0%	
72	Haunted House	1,000	-	-	-	-	-	-	-	-	
73	Volunteer Appreciation	2,000	608.08	1,500	641	1,500	997	66.4%	1,500	0.0%	
74	Miscellaneous Programs	1,200	-	-	-	-	-	-	-	-	
75	Subtotal, General Rec. Exp.	231,482	277,147.41	235,397	272,009	303,121	172,580	56.9%	297,357	-1.9%	

		A	B	C	D	E	F	G	H	I	
	Recreation 2015	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	12/31/2013	% Budget (50%)	2015 Budget	Budget:Budget	Notes, 2015
	Pool Exp.										
76	Salaries	43,000	54,023.14	45,000	51,534	44,000	45,329	103.0%	55,000	25.0%	
77	Administrative Overhead	-	-	20,000	14,918	-	-	-	-	-	
78	Health Benefits	550	452.12	950	417	500	-	0.0%	500	0.0%	
79	FICA/MEDI	4,000	3,957.07	3,443	3,917	3,370	3,460	102.7%	4,208	24.9%	
80	Workers' Comp.	2,500	1,639.92	2,275	1,743	2,300	840	36.5%	2,300	0.0%	
81	Other Professional Svcs.	-	-	-	813	-	-	-	1,000	-	
82	Utilities-W/S	250	250.00	250	250	250	-	0.0%	250	0.0%	
83	Trash Removal	275	377.65	600	894	600	901	150.2%	1,000	66.7%	
84	Repairs & Maintenance	5,000	4,158.38	5,000	10,082	2,000	448	22.4%	5,000	150.0%	
85	Telephone	550	766.02	450	793	600	332	55.3%	800	33.3%	
86	Program & Technology Supplies	500	1,876.70	600	755	1,200	1,590	132.5%	1,400	16.7%	Need new cash register.
87	Pool Chemicals	7,000	8,868.54	7,500	6,759	6,000	5,117	85.3%	6,300	5.0%	
88	Utilities-Electric	5,500	5,753.55	6,200	5,932	6,000	5,070	84.5%	6,000	0.0%	
89	Concessions	2,000	3,652.70	3,000	4,596	3,500	10,362	296.1%	3,600	2.9%	
90	Improvements	5,000	45,871.30	3,000	23,383	11,000	1,022	9.3%	10,000	-9.1%	
91	Equipment	-	-	-	1,479	-	-	-	2,000	-	
92	Swim Team	5,000	11,240.86	10,000	13,328	11,000	5,683	51.7%	12,000	9.1%	
93	Calcutta	6,000	-	-	-	-	-	-	-	-	
94	Pool Lessons	500	3,768.86	1,000	1,072	1,200	1,385	115.4%	2,500	108.3%	
95	Pool Uniforms	2,000	3,227.43	700	2,035	2,000	381	19.1%	2,000	0.0%	
96	Swim Camp	100	363.24	400	138	400	2	0.5%	300	-25.0%	
97	Activities & Events	500	1,395.34	500	826	1,200	391	32.6%	1,500	25.0%	
98	Miscellaneous Expense	-	269.09	1,000	191	500	1,045	209.0%	500	0.0%	
99	Subtotal, Pool Exp.	90,225	151,911.91	111,867	145,857	97,620	83,359	85.4%	118,158	21.0%	
	Hard'ack Exp.										
100	Salaries	13,000	7,028.51	10,000	7,196	10,000	1,990	19.9%	10,000	0.0%	
101	FICA/MEDI	-	537.71	765	550	765	152	19.9%	765	0.0%	
102	Other Professional Svcs.	-	-	500	-	500		0.0%	0	-100.0%	
103	Program Costs	300	416.57	150	47	2,235	25	1.1%	1,200	-46.3%	
104	Subtotal, Hard'ack Exp.	13,300	7,982.79	11,415	7,794	13,500	2,168	16.1%	11,965	-11.4%	

		A	B	C	D	E	F	G	H	I	
	Recreation 2015	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	12/31/2013	% Budget (50%)	2015 Budget	Budget:Budget	Notes, 2015
	CIP										
105	Gym Floor	-	10,263.26	-	-	-	-	-	-	-	
106	Tennis/Basketball Court Rehab.	8,625	21,207.00	-	100,702	-	-	-	-	-	
107	Shade Pavilion, Pool	-	-	-	15,434	-	-	-	-	-	
108	Van Lease, 15-passenger	-	-	5,000	31,446	4,990	23,238	465.7%	4,990	0.0%	
109	Program Vehicle, Kelly's vehicle.	-	-	-	-	3,775	-	0.0%	-	-100.0%	
110	Playground Equip., Houghton Park	-	-	-	-	-	-	-	-	-	
111	Barlow Street Courts	-	-	-		11,800	2,950	25.0%	11,800	0.0%	
112	Houghton Street Courts	-	-	-	-	-	2,200	-	8,790	-	
113	Total CIP	8,625	31,470.26	5,000	147,582	20,565	28,388	138.0%	25,580	24.4%	
114	Total Revenue	350,123	409,398.21	351,680	504,391	384,682	207,762	54.0%	341,150	-11.3%	
115	Total Exp., including CIP	343,632	468,512.37	363,679	573,242	434,806	286,494	65.9%	453,060	4.2%	
116	Subtotal	6,491	(59,114.16)	(11,999)	(68,851)	(50,124)	(78,731)	157.1%	(111,910)	123.3%	
117	Deferred Revenue	-	35,500.00	-	-	-	-	-	-	-	
118	Reserves from 2011 for gym floor	-	9,700.00	-	-	-	-	-	-	-	
119	Net Operations General Rec., incl. CIP	(7,174)	9,813.94	(2,317)	(39,969)	(58,534)	(58,985)	100.8%	(102,287)	74.7%	
120	Net Operations Pool	10,965	(26,823.03)	(14,267)	(32,696)	4,910	(19,791)	-403.1%	(14,658)	-398.5%	
121	Net Operations Hard'ack	2,700	3,094.93	4,585	3,815	3,500	44	1.3%	5,035	43.9%	
122	Revenue, Barlow										
123	100-4-30-33-004.00 Rental Income	40,800	33,299.00	37,200	21,354	22,200	8,614	38.8%	17,100	-23.0%	Current: FCSU $850/month; Montessori $575/month
124	Barlow Exp.										
125	100-5-30-33-330.00 OPS	-	-	-	405	-	102	-	-	-	
126	100-5-30-33-415.00 Alarm Fees	850	185.00	500	200	500	-	0.0%	350	-30.0%	
127	100-5-30-33-421.00 Trash Removal	1,500	547.56	1,200	548	1,500	618	41.2%	1,850	23.3%	
128	100-5-30-33-431.00 Repairs & Maintenance	7,500	6,355.29	7,500	3,481	7,500	4,668	62.2%	10,000	33.3%	
129	100-5-30-33-530.00 Elevator Telephone	525	389.84	500	417	400	174	43.4%	400	0.0%	
130	100-5-30-33-610.00 Supplies	100	29.96	50	513	500	300	60.0%	500	0.0%	
131	100-5-30-33-610.02 Technology Supplies	-	100.00	-	1,294	250	147	58.7%	500	-	
132	100-5-30-33-610.03 Operating Supplies	100	262.50	300	244	300	113	37.8%	300	0.0%	
133	100-5-30-33-621.00 Utilities - Gas Heat	10,000	7,433.25	10,000	8,631	10,000	1,489	14.9%	10,000	0.0%	
134	100-5-30-33-622.00 Utilities - Electricity	2,500	3,190.63	3,000	2,438	3,000	1,009	33.6%	3,000	0.0%	
135	Miscellaneous	-	-	-	-	-	-	-	-	-	
136	Subtotal, Barlow Exp.	23,075	18,494	23,050	18,170	23,950	8,620	36.0%	26,900	12.3%	
137	Net Operations, Barlow	17,725	14,805	14,150	3,184	(1,750)	(6)	0.3%	(9,800)	(460.0%)	
138	Total Revenue including Barlow	390,923	442,697	388,880	525,745	406,882	216,377	53.2%	358,250	(12.0%)	
139	Total Exp. including Barlow	335,007	487,006	386,729	591,412	458,756	295,114	64.3%	479,960	(4.6%)	
140	Net Operations	55,916	(44,309)	2,151	(65,667)	(51,874)	(78,737)	151.8%	(121,710)	(134.6%)	