

BUDGET WORKSHEET - EXPENDITURES

Report Sequence = Department

Account = First thru Last; Mask = 011.###.###.###

Level of Detail = Department; Level = 9

Fund: General Fund - 17GENEXP
2018

Budget Year: July 2017 thru June

Account Number	Account Name	2015-2016 Budget (1)	2015-2016 Actual (2)	2016-2017 Budget (3)	2017-2018 DEPT HEAD (5)	2017-2018 MANAGER (6)	2017-2018 COMMITTEE (7)
General Government							
411	Selectboard	25,705	23,947	26,400	26,875	26,875	0
412	Auditing	59,265	63,023	59,000	58,360	58,360	0
413	Town Manager's Office	172,765	175,907	169,740	174,705	174,705	0
414	Elections/BCA	10,220	7,592	15,435	11,215	11,220	0
415	Town Clerk/Treasurer's Office	185,325	191,569	200,085	194,920	194,515	0
416	Data Processing	34,650	47,634	35,225	40,775	37,155	0
417	Planning/Zoning/Comm Dev	98,025	105,009	107,100	99,441	100,190	0
418	Assessor	91,070	92,045	100,705	96,375	96,210	0
419	Municipal Building	60,900	55,155	57,840	54,190	54,190	0
421	Police Department	831,855	893,190	863,610	875,473	874,315	0
422	Fire Department	329,655	297,069	330,500	449,345	431,735	0
423	Emergency Management	6,310	5,319	6,935	38,503	6,740	0
424	Ambulance	402,725	402,725	452,725	452,725	452,725	0
432	Summer Maintenance	0	0	0	0	0	0
441	Solid Waste	48,290	46,563	48,235	50,600	50,600	0
451	Health Officer	2,225	975	2,125	2,100	2,100	0
452	Animal Control	32,380	21,537	15,885	14,660	14,635	0
453	*** UNDEFINED SUBACCOUNT	0	17,500	0	0	0	0
454	*** UNDEFINED SUBACCOUNT	0	33,950	0	0	0	0
461	Culture	120,000	177,000	125,000	189,000	130,000	0
462	Recreation	125,260	152,026	154,460	154,920	154,570	0
463	Development	62,265	54,941	63,650	72,455	63,455	0
464	Transportation	4,875	4,875	4,875	4,875	4,875	0
470	Debt Service	39,560	39,559	38,265	11,965	11,965	0
473	Equipment Fund Administration	0	50,000	0	0	0	0
481	Insurances	69,400	73,019	79,535	81,425	81,425	0
486	Benefits	431,395	431,135	423,880	431,595	429,900	0
491	Other Items	64,671	65,458	66,486	67,736	67,736	0
496	*** UNDEFINED SUBACCOUNT	0	0	0	0	0	0
498	Interfund Transfer	41,170	41,170	54,660	55,545	55,545	0
499	Transfers Out	0	0	0	0	0	0
900	*** UNDEFINED SUBACCOUNT	0	0	0	0	0	0
999	Default Account	0	0	0	0	0	0
TOTAL BUDGET TOTAL		3,349,961	3,569,892	3,502,356	3,709,778	3,585,741	0

	<u>2012 - 2013</u>	<u>2013 - 2014</u>	<u>2014 - 2015</u>	<u>2015 - 2016</u>	<u>2016 - 2017</u>	<u>2017 - 2018</u>
Budget Amount	\$3,070,951	\$3,224,851	\$3,316,816	\$3,349,961	\$3,502,356	\$3,585,741
Change from Prior Yr.	+2.19%	+5%	+2.85%	+1.0%	+4.5%	+2.38%

FY 2017 – 2018
GENERAL FUND BUDGET
Highlights
General Government (Admin. & Finance)

What's In (> \$1,000)

1. 011.415.283 - +\$885 for new receipt printer.
2. 011.415.970 - +\$5,000 second year of 5 years setting aside money to buy space saving shelves for downstairs vault. Budget account not changed from FY 17 to FY 18.
3. 011.417.640 - +\$950 one time for upgrade to on-line GIS (tax maps)

What's Not In (> \$1,000)

##

Significant Changes in Accounts (> \$1,000)

1. 011.413.110 - +\$3,780 in Town Manager's Office salaries (2.82%)
2. 011.413.680 - +\$2,020 for health insurance (and some other human resources matters) advisory service.
3. 011.414.110 - -\$2,760 in B.C.A./Election wages because no state or federal elections in 2017.
4. 011.414.320 - -\$1,265 in election supplies; same reason as number 3 above.
5. 011.415.110 - -\$6,660. Town Clerk's Office wages reduced 4.1% due to turn-over; long-time employee's position filled by staff just starting.
6. 011.416.640 - +\$1,115 computer software maintenance and upgrade.
7. 011.417.110 - -\$9,235 (9.7%) in planning and zoning wages due to turn-over. Long-time employee left. Position pay grade lowered with change in duties.
8. 011.417.350 - +\$1,050 for Planning & Zoning postage.
9. 011.418.640 - +\$1,380 for support and maintenance of Assessor's Office software.
10. 011.418.680 - -\$7,000 for assessor's contract.
11. 011.419.420 - -\$1,480 for municipal building electricity account.
12. 011.419.450 - -\$1,200 in municipal building capital improvement account. No project for 17-18.
13. 011.419.470 - -\$1,515 in municipal building maintenance and repairs account due to 3 year plan for cleaning air ducts was completed.

Public Safety

What's In (> \$1,000)

1. 011.421.280 - +\$4,500; trailer for police to haul apparatus to firearms training.
2. 011.421.280 - +\$1,944 police door security system
3. 011.421.560 - +\$800 for patrol rifle.
4. 011.422.280 - +\$48,575 first of 5 payments to buy new self contained breathing apparatus (SCBA), spare bottles, bottle filling equipment and related items.
5. 011.422.470 - 1) +\$5,000 for concrete floor repairs at East Barre station; 2) \$1,500 electrical outlets in gear room at South Barre station.
6. 011.422.990.220 - +\$50,000 per auditor's request; firefighters raffle money now handled through town budget (offset by adding \$50,000 to G.F. revenues).

What's Not in Proposed Budget (> \$1,000)

1. 011.422.280.600 - -\$15,000 for starting a SCBA replacement reserve fund.
2. 011.423.680 - -\$3,000 consultant to update emergency operations plan.
3. 011.423.910 - -\$28,838 for 2 generators.

Significant Changes in Accounts (> \$1,000)

1. 011.421.110 - +\$4,625 for police department straight time pay (1%).
2. 011.421.120 - +\$2,000 for police overtime pay.
3. 011.421.171 - +\$6,045. Police officers get combined time-off (CTO). Two officers moving up in CTO plan resulting in 10 more CTO days. CTO replaces vacation, sick, floater holidays and personal business day. Assumption for how many days used for sick leave was reduced adding to amount in .171.
4. 011.421.172 - -\$3,475 assumed amount of CTO for sick reduced.
5. 011.421.173 - -\$1,010 this holiday account providing for holiday pay benefit, only for officers who work one of 2 holidays listed in union contract.
6. 011.421.210 - +\$6,055 police department's payment to town Equipment Fund.
7. 011.421.220 - +\$1,350 mileage for police. Expect 2 officers to be driving to full-time academy for 16 weeks.
8. 011.421.270 - -\$2,300 state charges for police email and for use state public safety records reduced.
9. 011.421.510 - -\$2,400 police training registration fees due to carry over from current year.
10. 011.421.860 - -\$1,725 for police uniforms. Vest covers, uniform patches not needed again.
11. 011.422.110 - -\$2,250 for fire department wages – emergency call response wages.
12. 011.422.210 - +\$6,755 for fire department payment to town equipment fund.
13. 011.422.680 - -\$3,055, \$3,000 for hose testing not repeated.
14. 011.423.680 - -\$1,300 payment to CVRPC for work on Hazard Mitigation Plan not repeated.

Other Departments

What's In (> \$1,000)

1. 011.462.326 - 1) +\$1,500 increase in appropriation for playground safety wood chips; 2) \$1,280 for posts and cable to line road, secure fields; 3) \$1,000 for disc golf marker and t-box materials.
2. 011.462.450 - 1) \$3,000 contribution to softball field lights; 2) \$3,000 contribution to skatepark improvement.
3. 011.462.470 - +\$900 new overhead door on recreation area office, storage building.
4. 011.462.490 - +\$900 to start offering port-a-let at East Barre park.

What's Not in Proposed Budget (> \$1,000)

1. 011.463.953.954 - -\$9,000. Barre Partnership's request for an increase.

Significant Changes in Accounts (> \$1,000)

1. 011.441.210 - +\$1,695 paid to town Equipment Fund because of equipment used providing solid waste services.
2. 011.452.110 - -\$1,405 in animal control officer wages due to fewer calls.
3. 011.461.951 - +\$5,000 in contribution to Aldrich Library
4. 011.462.110 - +\$2,310 for recreation wages
5. 011.462.326.907 - +\$1,500 for aggregate (gravel) and other supplies to continue development of East Barre bike path.
6. 011.462.340 - +\$1,225 for unspecified recreation programs.
7. 011.462.450 - -\$3,500 in total recreation capital improvement account.
8. 011.462.650 - -\$19,000 paving school/rec area driveway not repeated.
9. 011.462.680 - +\$12,825 for contracted recreation maintenance. One-time projects not repeated new contracts added, including; 1) tennis court repairs, resurfacing - \$26,000; 2) trimming cedars around tennis courts - \$2,000; 3) tree removal at Graniteville picnic area - \$1,500.

10. 011.472.910, 920 - -\$26,300 in loan payment for purchase of town forest.
11. 011.481.710 - -\$2,215 in town's general liability insurance.
12. 011.481.730 - +\$1,085 public officials liability.
13. 011.481.740 - +\$2,590 for employment practices liability.
14. 011.486.811 - +\$8,875 for workers' compensation insurance.
15. 011.486.812 - -\$5,390 for unemployment compensation insurance.
16. 011.486.822 - +\$1,235 for pension payment
17. 011.486.832 - +\$2,500 more employees using health insurance buy-out.
18. 011.486.833 - -\$2,400 for health insurance deductible and co-pay reimbursements.
19. 011.486.836 - -\$2,875 fewer employees using health savings account insurance plan. See #17 above.
20. 011.486.839 - +\$6,000 for VT Healthcare assessment.
21. 011.491.960 - +\$900 for Washington County tax.
22. 011.498.210 - +\$965 transfer to town Equipment Fund.

Bottom Line

1. \$83,385 budget increase over FY 16-17, which is 2.38%. Without fire department's \$50,000 raffle, which is cost neutral, increase would be \$33,385 or .95%.
2. Budget is balanced.
3. No change in number of employees. Services stay same.
4. Budget calls for \$14,850 more tax revenue than FY 16-17 budget. Due to expected increase in Grand List tax rate could decrease .22¢.