

## FY 2009 BUDGET COMPARISON TO FY 2010 BUDGET

<b>FY 2010 BUDGET</b>	<b>\$ 2,266,562</b>
<b>Less Undesignated Fund Balance</b>	<b>-100,000</b>
<b>Less Designated Fund Balance: Bond Proceeds</b>	<b>- 10,000</b>
<b>Less Designated Fund Balance: Police</b>	<b>- 56,798</b>
<b>Adjusted FY 2010 Budget</b>	<b>\$ 2,099,764</b>
<b>FY 2009 BUDGET</b>	<b>\$ 2,061,116</b>
<b>Net increase (1.875%)</b>	<b>\$ 38,648</b>

PROPOSED FY 2010 BUDGET	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2010 Budget	FY 09/10 Change
<b>GENERAL GOVERNMENT</b>					
<b>ADMINISTRATION</b>					
WAGES - CLERK	34850	34850	35896	36973	3
WAGES - TREASURER	31826	31826	32781	33764	3
WAGES - Asst Clerk/Treasu	2000	416.75	2000	1200	-40
WAGES - Auditors	750	390	750	375	-50
WAGES - Selectboard	3750	3750	3750	3750	0
WAGES - Admin Assist	16775	23809.05	26352	27143	3
WAGES -Town Admintrator	46592	61619.86	61808	63662	3
WAGES - BCA	1000	0	3000	1500	-50
Office Supplies	6250	7373.84	8700	8700	0
CLERK/TREAS - Training	750	486.98	750	500	-33.33
COMPUTERS/EQUIPMENT	500	1859.1	0	0	0
CLERK: COPIER	0	791.85	800	800	0
RECORDS RESTORATION	0	5017.22	0	0	0
POSTAGE - ALL DEPTS	5000	4308.71	5500	6000	9.09
POSTAGE METER	288	329.24	1023	1023	0
TELEPHONE - ALL DEPTS	6000	5525.49	6000	6000	0
CLERK/TREAS Software	1000	399.84	1000	500	-50
CLERK - Advertising	300	227.2	500	500	0
BCA-TRAINING	0	210	0	0	0
	157631	183191.13	190610	192390	0.93%
<b>LISTERS</b>					
WAGES - Lister	27600	31082.53	32800	33784	3
LISTER - Training	200	-397.42	250	250	0
LISTER SUPPLIES	400	907.87	200	400	100
LISTERS COMPUTER SUPPORT	0	1166.48	500	500	0
LISTERS - Postage	0	0	0	0	0
LISTERS - Legal Fees	2000	0	3000	3000	0
Tax Maps	500	0	1000	1000	0
CAPTAP Fees State License	200	183.12	250	250	0
LISTERS - Computer Expens	500	613.73	500	500	0
LISTERS - Mileage	600	218.98	600	500	-16.67
Reappraisal Fund	0	112816.38	10000	10000	0
	32000	146591.67	49100	50184	2.21%
<b>TOWN MEETINGS &amp; ELECTIONS</b>					
MEET & ELECT: BALLOTS	2000	1990.89	4500	2500	-44.44
Wages: Meetings & Electi	1000	1071.36	2500	2000	-20
MEET & ELECT: VIDEO	900	500	900	900	0
Town Reports	2700	2340	3000	3000	0
Advertising (Notices)	1000	1443	1500	1000	-33.33
	7600	7345.25	12400	9400	-24.19%

<b>PROPOSED FY 2010 BUDGET</b>	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2010 Budget	FY 09/10 Change
<b>Insurances</b>					
Workers Comp - General					
Health Ins - General	1013	1272.41	1228	1399	13.93
FICA/MEDI Expense	0	5540.2	6750	6082	-9.9
FUTA/SUTA Expense	16141	16637.8	16511	15770	-4.49
Life Ins. - General	300	247.73	218	307	40.83
Health Ins Buy Back	1018	816.4	1018	1050	3.14
HDHP - DEDUCTIBLE	23858	20779.06	24967	20376	-18.39
Pension - General	0	0	0	2250	100
Pension Services	7361	8596.54	7841	8191	4.46
General Insurance	1500	1897.5	1750	0	-100
	11846	11880.34	13930	10815	-22.36
	63037	67667.98	74213	66240	-10.74%
<b>Zoning</b>					
WAGES - Zoning Administra	33948	4530	0	0	0
Training	500	0	500	250	-50
Inspection Mileage	500	75.66	500	500	0
ZONING - Legal fees	1000	814.14	1000	1000	0
ZONING - Advertising	1000	0	500	500	0
ZONING - Computer Expense	500	89	0	0	0
	37448	5508.8	2500	2250	-10.00%
<b>DRB</b>					
WAGES - DRB Secretary/PT	4000	3989.25	4000	4000	0
Mileage / Training - Zoni	500	0	500	500	0
DRB -Legal Fees	0	0	200	200	0
DRB - Advertising	0	750.55	750	750	0
	4500	4739.8	5450	5450	0.00%
<b>Planning Commission</b>					
Supplies/Mileage/Training	500	45	500	250	-50
Mapping (GIS) - Planning	1500	335	0	0	0
PLANNING - Advertise/Prin	650	0	850	850	0
	2650	380	1350	1100	-18.52%
<b>Other Boards/Commissions</b>					
Recreation Board	5000	2386	5000	2500	-50
Conservation Commission	700	700	700	500	-28.57
Berlin Economic Developme	1500	14826.52	2000	1000	-50
TOWN CTR TASK FORCE	2500	2195.68	3000	1000	-66.67
Water Supply Commission	500	16900	500	2500	400
EMERGENCY MANAGEMENT COM	0	0	1500	1500	0
	10200	37008.2	12700	9000	-29.13%

<b>PROPOSED FY 2010 BUDGET</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>FY 09/10 Change</b>
<b>Cemeteries</b>					
Maint - Cemeteries	9000	5701.54	9000	7139	-20.68
<b>Taxes &amp; Assessments</b>					
Animal Control/Constable	500	0	500	1000	100
County Tax	30221	29332	44794	37870	-15.46
Ambulance Service (Both)	68410	68410	68410	69410	1.46
Humane Society	2000	2000	2000	2000	0
Central Vt Solid Waste	8956	8952.8	8953	8748	-2.29
VLCT - Dues	2810	2810	2885	2977	3.19
CV Regional Planning	2721	2720.8	2860	2860	0
	115618	114225.6	130402	124865	-4.25%
<b>Town Offices</b>					
Janitorial Services	4900	4670	4900	4900	0
Supplies	3000	3630.12	3000	3000	0
ADMIN - Training	600	570	600	300	-50
ADMIN - Supplies	0	6.8	0	0	0
ADMIN - Advertising	1000	2946.76	1000	1000	0
NEWSLETTER	0	1401.49	1000	1000	0
ADMIN - Software/Support/ WEB PAGE	0	2004.5	2500	250	-90
Maintenance	600	239.59	600	600	0
Heat & Utilities	4000	8626.56	6500	6500	0
INTERNET	7500	9760.86	8500	8500	0
EQUIPMENT CONTRACTS	480	479.38	480	480	0
Equipment Contracts	1750	1560.89	1750	1750	0
Bookbinding	300	0	0	0	0
Iron Mtn Storage	330	327.75	350	350	0
	24460	36224.7	31180	28630	-8.18%
<b>General Expenses</b>					
Legal Services	20000	18438.04	20000	15000	-25
CPA Services / Audit	9500	9500	10000	10000	0
Fire Warden Training/Mile	300	0	300	300	0
Emergency Generator	0	8760	0	1000	100
Tax Refunds/Abatements	2500	13895.98	2500	2500	0
Misc/Other - General Exp	500	3881.5	1000	1000	0
	32800	54475.52	33800	29800	-11.83%
<b>Debt Service</b>					
2006 MUN BOND INTEREST	7732	7731.51	0	0	0
Water Plan Loan - Princip	3163	3163.28	0	0	0
06 MUNICIPAL BOND	10000	10000	0	0	0
	20895	20894.79	0	0	0.00%

<b>PROPOSED FY 2010 BUDGET</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>FY 09/10 Change</b>
<b>Police Services</b>					
WAGES - POLICE FT	287269	264271.95	295887	324012	9.51
WAGES - POLICE PT	17750	24340.83	18283	18831	3
WAGES - POLICE CLERICAL	27000	26894.56	27810	28642	2.99
WAGES - POLICE CVMC	0	55567	0	67160	100
WAGES - POLICE OVERTIME	12000	12913.83	13000	14000	7.69
WAGES: POLICE ON CALL	0	0	0	3300	100
Workers Comp - Police	15866	15132.56	15111	17001	12.51
Health Ins - Police	62588	59045.52	74895	88191	17.75
FICA/MEDI Exp - Police	26700	30652.47	27156	34880	28.44
FUTA/SUTA - Police	900	1076.54	1090	1230	12.84
Life Ins - Police	1980	1714.61	2000	2100	5
Health Ins Buy Back-Polic	26027	12501.3	10000	5170	-48.3
HDHP - DEDUCTIBLE	0	0	0	27000	100
Pension - Police	17450	15395.35	17750	22293	25.59
Vehicle & Liab Ins-Police	14621	18728.78	26294	35178	33.79
Supplies - Police	7000	5572.16	7000	7000	0
UNIFORMS - P.D.	0	2057.62	0	4500	100
GUNS/AMMO	0	9540	0	500	100
EQ: CAMERAS/COMPUTERS	0	8076.23	0	0	0
VIBRS - DBase - PD	4380	4014	4954	7460	50.59
Advertising - PD	0	334.7	0	350	100
Training - Police	4000	2700.1	4000	1000	-75
Telephone - PD	2500	2248.24	3500	3500	0
Legal - Police	0	19325	0	0	0
Equip Maint - Police	7000	11260.32	7000	8000	14.29
Gas/Oil - Police	14000	19144.96	16000	17000	6.25
Lodging/Prisoners-Police	3000	975	3000	2000	-33.33
Other/Misc Exp - Police	2000	1593.68	2000	2000	0
	554031	631454.28	576730	742298	28.71%
<b>Special Projects</b>					
CVSWM Dump Clean-Ups	300	0	0	0	0
<b>Highways</b>					
<b>Summer Roads</b>					
WAGES - SUMMER RDS	72002	74350.82	74162	78857	6.33
WAGES - SUMMER OVERTIME	0	1305.14	1200	1236	3
Roadside Mowing/Tree Trim	4500	4069.99	4600	4700	2.17
Chloride - Summer Roads	21700	20630	30000	30616	2.05
Culvert/Materials	5240	2804.38	6000	6000	0
Summer EQ-Maint/Repairs	24000	26670.65	26000	27560	6
EQ FUEL - SUMMER	20000	18198.36	21200	22472	6
	147442	148029.34	163162	171441	5.07%

<b>PROPOSED FY 2010 BUDGET</b>	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2010 Budget	FY 09/10 Change
<b>Winter Roads</b>					
WAGES - WINTER RDS	72002	73102.27	74162	78858	6.33
WAGES - WINTER OVERTIME	20000	15637.82	20800	18000	-13.46
Sand - Winter Roads	54000	41102.55	55700	57700	3.59
Salt - Winter Roads	42000	68753.41	47000	49820	6
Winter EQ-Maint/Repairs	35000	33020.3	37000	38110	3
EQ FUEL - WINTER	25000	32050.57	28000	33333	19.05
	248002	263666.92	262662	275821	5.01%
<b>Highway General</b>					
Asphalt/Marking/Sealing	15000	21849.67	20000	22291	11.46
Resurface/Gravel	88000	45638.64	90000	92700	3
Bridge Maint	15000	373.64	15000	15000	0
Road Signs	800	242	1000	1100	10
Guard Rails	2500	1250	4000	4000	0
Snow fence	200	0	0	0	0
	121500	69353.95	130000	135091	3.92%
<b>Highway Other</b>					
Workers Comp - Highway	13615	8898.82	10906	12336	13.11
Health Ins - Highway	47715	32137.36	31157	31627	1.51
FICA/MEDI Exp Highway	12546	13424.46	12941	13537	4.61
FUTA/SUTA - Highway	522	251.12	302	410	35.76
Life Ins - Highway	954	822.64	1000	1000	0
Health Ins Buy Back-HWY	0	11536.25	15578	7603	-51.19
HDHP - DEDUCTIBLE	0	0	0	10125	100
Pension - Highway	8200	8774.22	8460	9024	6.67
General Ins - Highway	10166	11889.36	15750	13819	-12.26
PERMIT: STORMWATER	0	286	286	286	0
Supplies	2080	1278.2	2150	2150	0
Advertising - HWY	0	48	0	0	0
Training - Highway	1000	223	1000	1000	0
Telephone - Highway	850	1029.66	900	1061	17.89
Garage Maint/Utils	10500	17492.7	11000	16000	45.45
Trash Removal - Highway	1285	543.8	1285	1285	0
Street Lights	12000	11032.59	12350	12500	1.21
Traffic Lights	1500	1551.2	2000	2000	0
Miscellaneous - HWY	0	870	0	0	0
Uniforms	4800	4553.63	5000	5000	0
	127733	126643.01	132065	140763	6.59%
BRIDGE CAPITAL IMPROVEMEN	20000	0	0	0	0
<b>Total Highway Budget</b>	<b>664677</b>	<b>607693.22</b>	<b>687889</b>	<b>723116</b>	<b>5.12%</b>

PROPOSED FY 2010 BUDGET	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2010 Budget	FY 09/10 Change
<b>SUBTOTAL GENERAL FUND</b>	1736847	1923102.48	1817324	1991862	9.60%
<b>CAPITAL BUDGET</b>					
CAPITAL BUDGET	155600	140769	124141	130000	4.72
Highway Equipment	0	24240.54	0	0	0
Chase Bridge Project	0	392664.32	0	0	0
Crosstown Road Project	0	9526.86	0	0	0
Comstock/Granger Rd Proje	0	162619.88	0	0	0
Scott Hill Road Project	34835	34843.41	36213	37503	3.56
DEBT SERV: FIRE TRUCK-PRI	3914	3904.99	2535	1245	-50.89
DEBT SERV: FIRE TRUCK INT	10413	10413.25	10413	0	-100
DEBT SERV: 05 HWY TRK PRI	816	820.87	408	0	-100
DEBT SERV: 05 HWY TRK INT	0	0	10000	10000	0
DEBT SERV: 06 BOND PRIN	0	0	7346	6954	-5.34
DEBT SERV: 06 BOND INT	0	10776.02	16847	17473	3.72
DEBT SERV: 06 GRADER PRIN	0	8342.36	7707	7081	-8.12
DEBT SERV: 06 GRADER INT	0	12056.55	21270	22487	5.72
DEBT SERV: 08 HWY TRK PRI	0	3981.47	3749	2944	-21.47
DEBT SERV: 08 HWY TRK INT	0	0	3163	3163	0
DEBT SERV: WPL-027 PRIN	0	0	0	31350	100
DEBT SERV: 09 LO-PRO PRIN	0	0	0	4500	100
DEBT SERV: 09 LO-PRO INT					
	205578	814959.52	243792	274700	12.68%
FY 2008 BUDGET/ACTUAL	1942425	2910262			
FY 2009 BUDGET			2061116		
FY 2010 BUDGET PROPOSED				2266562	9.90%
Undesignated Fund Balance Applied				-100,000	
Designated Police Fund Balance Applied				-56798	
Designated Bond Proceeds Fund Balance Applied				-10000	
(To be used to offset Debt Service for the Bond		per Title 24 ss 1753)			
ADJUSTED FY 2010 BUDGET - PROPOSED				2099764	1.88%

Please note that although the proposed budget reflects a 9.9% increase, after careful review the Select Board voted the use of fund balance to offset the impact of these increases for a net result of 1.88%.