

FINAL

Summary of General Fund Revenue Budgets

FINAL

FY 2008 through FY 2012

Department	Budget FY 2008	Budget FY 2009	Budget FY 2010	Budget FY 2011	Proposed Budget FY 2012	% Increase / Decrease
Taxes						
Current	\$1,215,409	\$1,246,001	\$1,226,957	\$1,062,434	\$1,074,433	1.13%
Delinquent	\$40,000	\$40,000	\$40,000	\$40,000	\$30,000	-25.00%
Interest on Taxes	\$10,000	\$10,000	\$10,000	\$10,000	\$7,500	-25.00%
	\$1,265,409	\$1,296,001	\$1,276,957	\$1,112,434	\$1,111,933	-0.05%
Other						
Office Fees	\$12,000	\$12,500	\$12,500	\$12,500	\$12,500	0.00%
Beverage Licenses	\$150	\$150	\$150	\$150	\$150	0.00%
Dog Licenses	\$700	\$700	\$700	\$1,000	\$900	-10.00%
Cemetary	\$650	\$650	\$650	\$650	\$650	0.00%
School Fees	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000	0.00%
Town Forest Right of Way	\$150	\$150	\$0	\$0	\$0	0.00%
Transfer Station	\$1,000	\$1,000	\$1,000	\$1,500	\$19,505	1200.33%
Curbside	\$0	\$0	\$0	\$0	\$4,440	-
Minnie Proctor Pool Fund	\$1,200	\$2,000	\$2,000	\$2,000	\$1,300	-35.00%
Local Ordinance Fines	\$2,500	\$2,500	\$4,000	\$6,500	\$5,000	-23.08%
Interest Earned	\$1,000	\$1,000	\$1,000	\$1,500	\$500	-66.67%
Donation to Pool	\$0	\$0	\$0	\$450	\$0	-100.00%
Donation to Rink	\$0	\$0	\$0	\$450	\$0	-100.00%
Grants for Capital Imp. at Rink	\$0	\$0	\$0	\$8,481	\$0	-100.00%
	\$33,350	\$34,650	\$36,000	\$49,181	\$58,945	19.85%
Highway						
State Aid	\$61,500	\$62,000	\$55,800	\$61,500	\$61,500	0.00%
Labor & Trucking	\$6,500	\$6,500	\$6,500	\$2,000	\$2,000	0.00%
Sale of Supplies	\$2,400	\$7,000	\$7,000	\$7,000	\$3,500	-50.00%
	\$70,400	\$75,500	\$69,300	\$70,500	\$67,000	-4.96%
Total Revenues	\$1,369,159	\$1,406,151	\$1,382,257	\$1,232,115	\$1,237,878	0.47%

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Summary of General Fund Expenditure Budgets

FINAL

FY 2009 through FY 2012

Department	Budget FY 2009	Actual FY 2009	Variance Favorable (Unfavorable)	Budget FY 2010	Actual FY 2010	Variance Favorable (Unfavorable)	Budget FY 2011	Proposed Budget FY 2012	% Increase / Decrease
Legislating & Administration	\$82,808	\$83,894	(\$1,086)	\$83,031	\$81,708	\$1,323	\$79,820	\$84,453	5.80%
Town Clerk & Treasurer	\$79,940	\$73,464	\$6,476	\$81,972	\$83,244	(\$1,272)	\$91,221	\$95,429	4.61%
Listers	\$25,130	\$22,006	\$3,124	\$25,843	\$17,734	\$8,109	\$24,000	\$25,155	4.81%
Elections	\$5,000	\$4,305	\$695	\$2,500	\$493	\$2,007	\$5,000	\$2,000	-60.00%
Professional Services	\$16,700	\$12,957	\$3,743	\$16,700	\$15,865	\$835	\$15,545	\$24,745	59.18%
Municipal Building	\$15,425	\$13,675	\$1,750	\$18,470	\$17,898	\$572	\$18,936	\$14,355	-24.19%
Boards & Agencies	\$6,325	\$3,572	\$2,753	\$6,475	\$2,669	\$3,806	\$5,557	\$6,145	10.58%
General Insurance	\$9,507	\$12,058	(\$2,551)	\$7,321	\$8,769	(\$1,448)	\$9,768	\$10,038	2.76%
Transfer Station & Curbside	\$182,040	\$169,579	\$12,461	\$186,811	\$169,236	\$17,575	\$191,547	\$176,541	-7.83%
Fire	\$133,160	\$133,160	\$0	\$140,632	\$135,386	\$5,246	\$126,086	\$135,672	7.60%
Police	\$62,450	\$61,524	\$926	\$63,357	\$63,327	\$30	\$63,479	\$64,548	1.68%
Special Services	\$28,875	\$29,047	(\$172)	\$28,875	\$29,634	(\$759)	\$36,185	\$36,185	0.00%
Public Pool	\$28,709	\$27,061	\$1,648	\$27,970	\$21,730	\$6,240	\$23,825	\$23,461	-1.53%
Skating Rink (Includes Parks)	\$13,912	\$15,197	(\$1,285)	\$20,293	\$19,206	\$1,087	\$34,252	\$24,886	-27.34%
Department 76	\$151,760	\$151,760	\$0	\$155,594	\$155,594	\$0	\$125,234	\$84,846	-32.25%
Taxes & Assessments	\$27,816	\$26,805	\$1,011	\$27,285	\$26,189	\$1,096	\$26,558	\$24,851	-6.43%
Special Appropriations	\$11,120	\$11,120	\$0	\$10,620	\$10,620	\$0	\$10,620	\$10,620	0.00%
	\$880,677	\$851,184	\$29,493	\$903,749	\$859,302	\$44,447	\$887,633	\$843,930	-4.92%
Highway	\$452,069	\$398,873	\$53,196	\$407,533	\$341,178	\$66,355	\$344,482	\$383,948	11.46%
Fire Dept Equip Sinking Fund*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000	
Wastewater Bond	\$42,905	\$42,905	\$0	\$40,975	\$40,975	\$0	\$0	\$0	-
Town Hall Reserve Fund	\$25,000	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	-
Salt Shed Fund	\$0	\$0	\$0	\$30,000	\$30,000	\$0	\$0	\$0	-
Total General Fund Expenditures	\$1,406,151	\$1,321,522	\$84,629	\$1,382,257	\$1,271,455	\$110,802	\$1,232,115	\$1,237,878	0.47%

*A \$10,000 increase to the FY11 Fire Department Equipment Sinking Fund was approved from the floor. However, the FY11 tax rate did not include this additional expense. Therefore, it should be budgeted in FY12 to compensate for the FY11 deficit.

Comparison of Taxes To Be Raised

FY 2004 through FY 2012

Department	Budget FY 2004	Budget FY 2005	Budget FY 2006	Budget FY 2007	Budget FY 2008	Budget FY 2009	Budget FY 2010	Budget FY 2011	Proposed Budget FY 2012	% Increase / Decrease
Library	\$55,000	\$55,000	\$56,580	\$56,580	\$58,912	\$59,160	\$62,594	\$62,594	\$63,846	2.00%
Highway	\$277,938	\$277,506	\$293,655	\$328,209	\$337,604	\$376,569	\$338,233	\$273,982	\$316,948	15.68%
Town ¹	\$448,020	\$462,799	\$546,214	\$549,237	\$631,625	\$615,392	\$633,280	\$627,033	\$626,454	-0.09%
Bridge	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	0.00%
Equipment Fund	\$25,000	\$25,000	\$58,450	\$58,450	\$91,600	\$91,600	\$92,000	\$61,640	\$20,000	-67.55%
Special Services	\$28,875	\$28,875	\$28,875	\$28,875	\$28,875	\$28,875	\$28,875	\$36,185	\$36,185	0.00%
Fire Equip Fund ³	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000	-
Wastewater Bond	\$40,815	\$44,423	\$42,881	\$41,297	\$39,678	\$42,905	\$40,975	\$0	\$0	0.00%
Town Hall Fund	\$0	\$0	\$0	\$0	\$25,000	\$25,000	\$0	\$0	\$0	0.00%
Salt Shed	\$0	\$0	\$0	\$0	\$0	\$0	\$30,000	\$0	\$0	0.00%
	\$876,648	\$894,603	\$1,027,655	\$1,063,648	\$1,215,294	\$1,246,001	\$1,226,957	\$1,062,434	\$1,074,433	1.13%
Total Tax Dollars	\$876,648	\$894,603	\$1,027,655	\$1,063,648	\$1,215,294	\$1,246,001	\$1,226,957	\$1,062,434	\$1,074,433	1.13%

¹Town = Revised Subtotal General Fund Expenditures² - Delinquent Taxes - Interest on Taxes - Subtotal Other Revenues

²Revised Subtotal General Fund Expenditures = Subtotal General Fund Expenditures - Library - Equipment Fund - Bridge Fund - Special Services

³ A \$10,000 increase to the FY11 Fire Department Equipment Sinking Fund was approved from the floor. However, the FY11 tax rate did not include this additional expense. Therefore, it should be budgeted in FY12 to compensate for the FY11 deficit.

FY12 Tax Rate Analysis Using Estimated 2011-2012 Grand List

Estimated Grand List:		Tax Rate:	
Total	\$1,289,436	Library	\$63,846 0.0495
		Highway	\$316,948 0.2458
		Town	\$626,454 0.4858
		Bridge	\$1,000 0.0008
		Equipment	\$20,000 0.0155
		Fire Equip Fund	\$10,000 0.0078
Municipal Taxes on a \$160,000 home at proposed FY12 tax rate of 0.8358:	\$1,337	Street Lights	\$36,185 0.0306
Municipal Taxes on a \$160,000 home at actual FY11 tax rate of 0.8246:	\$1,319	Total	\$1,074,433 0.8358
Annual Change:	\$18		

FY12 ESTIMATED Tax Liability Analysis by Department Using ESTIMATED 2011-2012 Grand List

Department	Expenditures	Revenue	Tax Dollars to be Raised	Tax Rate	Annual taxes on \$160,000 home
Legislating & Administration	\$84,453	\$2,867	\$81,586	0.0633	\$101
Town Clerk & Treasurer	\$95,429	\$31,067	\$64,363	0.0499	\$80
Listers	\$25,155	\$2,867	\$22,288	0.0173	\$28
Elections	\$2,000	\$2,867	(\$867)	(0.0007)	(\$1)
Professional Services	\$24,745	\$2,867	\$21,878	0.0170	\$27
Municipal Building	\$14,355	\$2,867	\$11,488	0.0089	\$14
Boards & Agencies	\$6,145	\$2,867	\$3,278	0.0025	\$4
General Insurance	\$10,038	\$2,867	\$7,171	0.0056	\$9
Transfer Station & Curbside	\$176,541	\$26,812	\$149,729	0.1161	\$186
Fire	\$135,672	\$2,867	\$132,805	0.1030	\$165
Police	\$64,548	\$2,867	\$61,681	0.0478	\$77
Special Services	\$36,185	\$0	\$36,185	0.0306	\$49
Public Pool	\$23,461	\$4,167	\$19,294	0.0150	\$24
Skating Rink (Includes Parks)	\$24,886	\$2,867	\$22,019	0.0171	\$27
Department 76	\$84,846	\$0	\$84,846	0.0658	\$105
Taxes & Assessments	\$24,851	\$2,867	\$21,984	0.0170	\$27
Special Appropriations	\$10,620	\$2,867	\$7,753	0.0060	\$10
Subtotal	\$843,930	\$96,445	\$747,485	0.5822	\$932
Highway	\$383,948	\$67,000	\$316,948	0.2458	\$393
Fire Equip Fund	\$10,000	\$0	\$10,000	0.0078	\$12
Total	\$1,237,878	\$163,445	\$1,074,433	0.8358	\$1,337

Estimated Grand List:

	Inner District	Outer District	Total
Total	\$1,182,872		\$1,289,436

Legislating and Administration
Fiscal Year 2012 Budget

I. Expenditures

Account Description	Budget FY 2009	Actual FY 2009	Variance Favorable (Unfavorable)	Budget FY 2010	Actual FY 2010	Variance Favorable (Unfavorable)	Budget FY 2011	Proposed Budget FY2012
Personnel								
Personal Service (Selectboard)	\$12,500	\$12,500	\$0	\$10,000	\$9,439	\$561	\$7,500	\$7,500
Administrative Assistant	\$44,520	\$44,892	(\$372)	\$45,855	\$45,925	(\$70)	\$45,855	\$46,772
Retirement	\$2,491	\$2,491	(\$0)	\$2,570	\$2,571	(\$1)	\$2,570	\$2,622
Health & Accident Insurance	\$17,232	\$18,311	(\$1,079)	\$18,805	\$17,783	\$1,022	\$18,383	\$21,970
FICA	\$4,362	\$4,433	(\$71)	\$4,275	\$4,235	\$40	\$4,082	\$4,152
Unemployment Insurance	\$153	\$177	(\$24)	\$140	\$136	\$4	\$140	\$147
	\$81,258	\$82,804	(\$1,546)	\$81,645	\$80,089	\$1,556	\$78,530	\$83,163
Memberships/Trainings								
Dues	\$125	\$75	\$50	\$125	\$155	(\$30)	\$125	\$125
Fees/Travel	\$550	\$376	\$174	\$550	\$625	(\$75)	\$550	\$550
Publications	\$125	\$0	\$125	\$125	\$25	\$100	\$125	\$125
	\$800	\$451	\$349	\$800	\$805	(\$5)	\$800	\$800
Operating Expenditures								
Office Supplies	\$650	\$189	\$461	\$490	\$741	(\$251)	\$400	\$400
Postage	\$100	\$51	\$49	\$96	\$28	\$68	\$90	\$90
	\$750	\$240	\$510	\$586	\$769	(\$183)	\$490	\$490
Miscellaneous								
Misc/Tax Abatements	\$0	\$398	(\$398)	\$0	\$45	(\$45)	\$0	\$0
	\$0	\$398	(\$398)	\$0	\$45	(\$45)	\$0	\$0
Total Expenses	\$82,808	\$83,894	(\$1,086)	\$83,031	\$81,708	\$1,323	\$79,820	\$84,453
% Change	12%			0%			-4%	6%

Town Clerk and Treasurer
Fiscal Year 2012 Budget

I. Expenditures

Account Description	Budget FY 2009	Actual FY 2009	Variance Favorable (Unfavorable)	Budget FY 2010	Actual FY 2010	Variance Favorable (Unfavorable)	Budget FY 2011	Proposed Budget FY2012
Personnel								
Personal Service	\$55,995	\$55,152	\$843	\$58,364	\$56,525	\$1,839	\$56,000	\$58,448
Health & Accident Insurance	\$660	\$711	(\$51)	\$660	\$6,989	(\$6,329)	\$13,897	\$15,625
Retirement	\$1,742	\$2,424	(\$682)	\$3,318	\$2,311	\$1,007	\$1,900	\$1,938
FICA	\$4,285	\$4,200	\$85	\$4,465	\$4,324	\$141	\$4,284	\$4,471
Unemployment Insurance	\$108	\$127	(\$19)	\$140	\$136	\$4	\$140	\$147
	\$62,790	\$62,614	\$176	\$66,947	\$70,284	(\$3,337)	\$76,221	\$80,629
Memberships/Trainings								
Fees/Travel	\$500	\$399	\$101	\$500	\$759	(\$259)	\$650	\$650
	\$500	\$399	\$101	\$500	\$759	(\$259)	\$650	\$650
Contracted Services								
NEMREC Computer Service	\$3,500	\$2,160	\$1,340	\$2,400	\$2,858	(\$458)	\$3,000	\$3,000
	\$3,500	\$2,160	\$1,340	\$2,400	\$2,858	(\$458)	\$3,000	\$3,000
Operating Expenditures								
Office Supplies	\$3,650	\$1,056	\$2,594	\$2,600	\$1,325	\$1,275	\$2,000	\$2,000
Postage/Envelopes	\$3,300	\$2,463	\$837	\$3,200	\$2,922	\$278	\$3,000	\$3,000
Advertising	\$2,500	\$1,260	\$1,240	\$2,500	\$1,675	\$825	\$2,500	\$2,500
Town Report & Budget	\$3,500	\$3,368	\$132	\$3,675	\$3,299	\$376	\$3,700	\$3,500
Dog Expense	\$200	\$136	\$64	\$150	\$121	\$29	\$150	\$150
Miscellaneous	\$0	\$8	(\$8)	\$0	\$0	\$0	\$0	\$0
	\$13,150	\$8,292	\$4,859	\$12,125	\$9,343	\$2,782	\$11,350	\$11,150
Total Expenses	\$79,940	\$73,464	\$6,476	\$81,972	\$83,244	(\$1,272)	\$91,221	\$95,429
% Change	6%			3%			11%	5%

Listers
Fiscal Year 2012 Budget

I. Expenditures

Account Description	Budget FY 2009	Actual FY 2009	Variance Favorable (Unfavorable)	Budget FY 2010	Actual FY 2010	Variance Favorable (Unfavorable)	Budget FY 2011	Proposed Budget FY2012
Personnel								
Personal Service	\$7,000	\$4,223	\$2,778	\$1,100	\$0	\$1,100	\$500	\$0
FICA	\$540	\$323	\$217	\$85	\$0	\$85	\$40	\$0
	\$7,540	\$4,546	\$2,994	\$1,185	\$0	\$1,185	\$540	\$0
Memberships/Trainings								
Fees/Travel	\$1,100	\$15	\$1,085	\$0	\$0	\$0	\$0	\$0
	\$1,100	\$15	\$1,085	\$0	\$0	\$0	\$0	\$0
Contracted Services								
Software, Licenses, Support	\$2,750	\$2,820	(\$70)	\$2,800	\$2,850	(\$50)	\$2,850	\$2,900
	\$2,750	\$2,820	(\$70)	\$2,800	\$2,850	(\$50)	\$2,850	\$2,900
Utilities								
Telephone	\$350	\$324	\$26	\$350	\$287	\$63	\$350	\$295
	\$350	\$324	\$26	\$350	\$287	\$63	\$350	\$295
Operating Expenditures								
Office Supplies	\$390	\$43	\$347	\$308	\$300	\$8	\$260	\$260
Postage/Envelopes	\$200	\$117	\$83	\$200	\$0	\$200	\$200	\$200
Professional Service	\$1,500	\$3,142	(\$1,642)	\$11,000	\$14,297	(\$3,297)	\$19,300	\$19,000
Reappraisal	\$10,000	\$10,000	\$0	\$10,000	\$0	\$10,000	\$0	\$0
Property Map Update	\$1,300	\$1,000	\$300	\$0	\$0	\$0	\$500	\$2,500
	\$13,390	\$14,302	(\$912)	\$21,508	\$14,597	\$6,911	\$20,260	\$21,960
Total Expenses	\$25,130	\$22,006	\$3,124	\$25,843	\$17,734	\$8,109	\$24,000	\$25,155
% Change	-32%			3%			-7%	5%

Elections
Fiscal Year 2012 Budget

I. Expenditures

Account Description	Budget FY 2009	Actual FY 2009	Variance Favorable (Unfavorable)	Budget FY 2010	Actual FY 2010	Variance Favorable (Unfavorable)	Budget FY 2011	Proposed Budget FY2012
Elections								
Elections	\$5,000	\$4,305	\$695	\$2,500	\$493	\$2,007	\$5,000	\$2,000
	\$5,000	\$4,305	\$695	\$2,500	\$493	\$2,007	\$5,000	\$2,000
Total Expenses	\$5,000	\$4,305	\$695	\$2,500	\$493	\$2,007	\$5,000	\$2,000
% Change	150%			-50%			100%	-60%

Professional Services
Fiscal Year 2012 Budget

I. Expenditures

Account Description	Budget FY 2009	Actual FY 2009	Variance Favorable (Unfavorable)	Budget FY 2010	Actual FY 2010	Variance Favorable (Unfavorable)	Budget FY 2011	Proposed Budget FY2012
Professional Services								
Tax Collector FICA	\$800	\$442	\$358	\$800	\$266	\$534	\$545	\$545
Audit	\$12,500	\$11,700	\$800	\$12,500	\$13,007	(\$507)	\$12,000	\$12,200
Legal	\$3,400	\$815	\$2,585	\$3,400	\$2,592	\$808	\$3,000	\$12,000
	\$16,700	\$12,957	\$3,743	\$16,700	\$15,865	\$835	\$15,545	\$24,745
Total Expenses	\$16,700	\$12,957	\$3,743	\$16,700	\$15,865	\$835	\$15,545	\$24,745
% Change	3%			0%			-7%	59%

Municipal Building
Fiscal Year 2012 Budget

I. Expenditures

Account Description	Budget FY 2009	Actual FY 2009	Variance Favorable (Unfavorable)	Budget FY 2010	Actual FY 2010	Variance Favorable (Unfavorable)	Budget FY 2011	Proposed Budget FY2012
Utilities								
Heat	\$4,480	\$5,449	(\$969)	\$5,625	\$2,066	\$3,559	\$3,645	\$3,575
Electricity	\$1,525	\$1,795	(\$270)	\$1,520	\$1,814	(\$294)	\$2,081	\$2,700
Telephone	\$1,520	\$1,372	\$148	\$1,080	\$1,276	(\$196)	\$1,440	\$1,380
Internet Service	\$1,200	\$1,140	\$60	\$1,200	\$1,140	\$60	\$1,200	\$1,200
	\$8,725	\$9,755	(\$1,030)	\$9,425	\$6,295	\$3,130	\$8,366	\$8,855
Maintenance Expenditures								
Building Improvements/Repair	\$2,000	\$700	\$1,300	\$5,500	\$7,627	(\$2,127)	\$7,000	\$2,000
Building Maintenance	\$1,500	\$419	\$1,081	\$500	\$712	(\$212)	\$500	\$500
Equipment Maintenance	\$500	\$100	\$400	\$500	\$719	(\$219)	\$500	\$500
Equipment Replacement	\$2,700	\$2,700	\$0	\$2,545	\$2,545	\$0	\$2,570	\$2,500
	\$6,700	\$3,919	\$2,781	\$9,045	\$11,603	(\$2,558)	\$10,570	\$5,500
Total Expenses	\$15,425	\$13,675	\$1,750	\$18,470	\$17,898	\$572	\$18,936	\$14,355
% Change	-13%			20%			3%	-24%

Boards and Agencies
Fiscal Year 2012 Budget

I. Expenditures

Account Description	Budget FY 2009	Actual FY 2009	Variance Favorable (Unfavorable)	Budget FY 2010	Actual FY 2010	Variance Favorable (Unfavorable)	Budget FY 2011	Proposed Budget FY2012
Boards & Agencies								
Planning Commission	\$5,450	\$3,510	\$1,940	\$5,600	\$2,658	\$2,942	\$5,032	\$5,620
Zoning Administrator	\$375	\$0	\$375	\$375	\$11	\$364	\$275	\$275
Rutland Regional Planning Commission	\$500	\$62	\$438	\$500	\$0	\$500	\$250	\$250
	\$6,325	\$3,572	\$2,753	\$6,475	\$2,669	\$3,806	\$5,557	\$6,145
Total Expenses	\$6,325	\$3,572	\$2,753	\$6,475	\$2,669	\$3,806	\$5,557	\$6,145
% Change	-1%			2%			-14%	11%

FINAL

General Insurance
Fiscal Year 2012 Budget

FINAL

I. Expenditures

Account Description	Budget FY 2009	Actual FY 2009	Variance Favorable (Unfavorable)	Budget FY 2010	Actual FY 2010	Variance Favorable (Unfavorable)	Budget FY 2011	Proposed Budget FY2012
General Insurance								
Emp. Practices Liab	\$724	\$1,493	(\$769)	\$1,013	\$1,477	(\$464)	\$1,663	\$1,725
Higher Liab Limits	\$414	\$488	(\$74)	\$488	\$0	\$488	\$0	\$0
P&C	\$5,535	\$3,045	\$2,490	\$3,045	\$4,455	(\$1,410)	\$4,644	\$5,090
Public Official Liability	\$2,194	\$2,028	\$166	\$2,028	\$2,779	(\$751)	\$2,965	\$3,223
Workers Compensation	\$640	\$5,005	(\$4,365)	\$747	\$58	\$689	\$496	\$0
	\$9,507	\$12,058	(\$2,551)	\$7,321	\$8,769	(\$1,448)	\$9,768	\$10,038
Total Expenses	\$9,507	\$12,058	(\$2,551)	\$7,321	\$8,769	(\$1,448)	\$9,768	\$10,038
% Change	-1%			-23%			33%	3%

Transfer Station and Curbside
Fiscal Year 2012 Budget

I. Expenditures

Account Description	Budget FY 2009	Actual FY 2009	Variance Favorable (Unfavorable)	Budget FY 2010	Actual FY 2010	Variance Favorable (Unfavorable)	Budget FY 2011	Proposed Budget FY2012
Personnel								
Personal Service	\$6,856	\$6,330	\$526	\$6,856	\$5,942	\$914	\$9,589	\$6,991
FICA	\$525	\$493	\$32	\$525	\$452	\$73	\$735	\$535
	\$7,381	\$6,823	\$558	\$7,381	\$6,394	\$987	\$10,324	\$7,526
Other Insurances								
General Insurance	\$640	\$374	\$266	\$375	\$5,325	(\$4,950)	\$10,075	\$221
	\$640	\$374	\$266	\$375	\$5,325	(\$4,950)	\$10,075	\$221
Operating Expenditures								
Permits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200
Bags	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,985
Bulky Waste Stickers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$450
Transfer Box	\$34,460	\$32,031	\$2,429	\$35,203	\$30,134	\$5,069	\$34,192	\$21,910
Bulky Waste Box	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,045
Recycling Box	\$525	\$574	(\$49)	\$800	\$412	\$388	\$800	\$900
White Goods	\$1,000	\$0	\$1,000	\$1,000	\$0	\$1,000	\$0	\$0
Metal-Other Waste Disposal	\$2,900	\$1,513	\$1,387	\$2,500	\$1,053	\$1,447	\$2,000	\$2,300
Tires	\$800	\$1,450	(\$650)	\$800	\$340	\$460	\$800	\$800
Miscellaneous	\$0	\$167	(\$167)	\$0	\$653	(\$653)	\$0	\$500
	\$39,685	\$35,735	\$3,950	\$40,303	\$32,593	\$7,710	\$37,792	\$38,090
Total Transfer Station	\$47,706	\$42,931	\$4,775	\$48,059	\$44,312	\$3,747	\$58,191	\$45,837
% Change	0%			1%			21%	-21%
Curbside Expenditures								
Curbside Garbage	\$104,671	\$96,402	\$8,269	\$107,432	\$95,080	\$12,352	\$103,093	\$99,680
Curbside Recycling	\$29,663	\$30,246	(\$583)	\$31,320	\$29,843	\$1,477	\$30,263	\$30,624
Bags	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$400
	\$134,334	\$126,648	\$7,686	\$138,752	\$124,924	\$13,828	\$133,356	\$130,704
% Change	1%			3%			-4%	-2%
Total Expenses	\$182,040	\$169,579	\$12,461	\$186,811	\$169,236	\$17,575	\$191,547	\$176,541
% Change	1%			3%			3%	-8%

Fire Department
Fiscal Year 2012 Budget

I. Expenditures

Account Description	Budget FY 2009	Actual FY 2009	Variance Favorable (Unfavorable)	Budget FY 2010	Actual FY 2010	Variance Favorable (Unfavorable)	Budget FY 2011	Proposed Budget FY2012
Personnel								
Personal Service	\$5,000	\$5,000	\$0	\$10,000	\$10,000	\$0	\$10,000	\$10,000
	\$5,000	\$5,000	\$0	\$10,000	\$10,000	\$0	\$10,000	\$10,000
Utilities								
Heat	\$6,440	\$7,673	(\$1,233)	\$7,875	\$2,865	\$5,010	\$4,815	\$4,675
Electricity	\$1,285	\$1,375	(\$90)	\$1,285	\$1,300	(\$15)	\$1,620	\$1,950
Telephone	\$2,200	\$2,063	\$137	\$2,200	\$3,276	(\$1,076)	\$2,200	\$700
	\$9,925	\$11,111	(\$1,186)	\$11,360	\$7,441	\$3,919	\$8,635	\$7,325
Vehicle Expenses								
Gas & Oil	\$1,500	\$972	\$528	\$1,750	\$763	\$987	\$1,750	\$1,750
Other Expenses/Repair	\$3,000	\$7,804	(\$4,804)	\$3,000	\$2,697	\$303	\$3,000	\$3,000
	\$4,500	\$8,777	(\$4,277)	\$4,750	\$3,460	\$1,290	\$4,750	\$4,750
Other Insurances								
General Insurance	\$6,235	\$5,560	\$675	\$5,572	\$6,729	(\$1,157)	\$7,414	\$8,710
	\$6,235	\$5,560	\$675	\$5,572	\$6,729	(\$1,157)	\$7,414	\$8,710
Memberships/Trainings								
Dues/Subscriptions/Travel	\$850	\$462	\$388	\$850	\$462	\$388	\$850	\$850
Training	\$2,000	\$268	\$1,732	\$2,000	\$169	\$1,831	\$1,000	\$1,000
	\$2,850	\$730	\$2,120	\$2,850	\$631	\$2,219	\$1,850	\$1,850
Operating Expenditures								
Information Technology	\$1,150	\$555	\$595	\$800	\$595	\$205	\$800	\$800
Operating Supplies	\$1,500	\$844	\$656	\$1,400	\$817	\$583	\$1,400	\$1,400
Protective Equipment	\$3,300	\$3,616	(\$316)	\$2,500	\$1,668	\$832	\$2,500	\$2,500
Small Tools/Equipment	\$3,000	\$2,054	\$946	\$5,100	\$4,215	\$885	\$5,100	\$5,100
Communications	\$4,000	\$3,599	\$402	\$4,100	\$4,289	(\$189)	\$4,100	\$4,100
Uniform Replacement	\$750	\$0	\$750	\$750	\$0	\$750	\$0	\$0
Fire Prevention	\$1,550	\$2,000	(\$450)	\$1,650	\$1,681	(\$31)	\$0	\$0
Hepatitis Vaccine	\$400	\$0	\$400	\$400	\$0	\$400	\$400	\$0
	\$15,650	\$12,668	\$2,982	\$16,700	\$13,265	\$3,435	\$14,300	\$13,900
Maintenance Expenditures								
Building Imp/Repair	\$1,500	\$1,881	(\$381)	\$1,500	\$645	\$855	\$1,500	\$1,500
Equipment Imp/Repair	\$2,500	\$3,069	(\$569)	\$2,900	\$8,215	(\$5,315)	\$2,637	\$2,637
	\$4,000	\$4,949	(\$949)	\$4,400	\$8,860	(\$4,460)	\$4,137	\$4,137

FINAL

Fire Department
Fiscal Year 2012 Budget

FINAL

Account Description	Budget FY 2009	Actual FY 2009	Variance Favorable (Unfavorable)	Budget FY 2010	Actual FY 2010	Variance Favorable (Unfavorable)	Budget FY 2011	Proposed Budget FY2012
Sinking Fund Contribution								
Equipment Sinking Fund	\$75,000	\$74,365	\$635	\$75,000	\$75,000	\$0	\$60,000	\$70,000
PPE Sinking Fund	\$5,000	\$5,000	\$0	\$5,000	\$5,000	\$0	\$5,000	\$5,000
Building Sinking Fund	\$5,000	\$5,000	\$0	\$5,000	\$5,000	\$0	\$10,000	\$10,000
	\$85,000	\$84,365	\$635	\$85,000	\$85,000	\$0	\$75,000	\$85,000
Total Expenses	\$133,160	\$133,160	(\$0)	\$140,632	\$135,386	\$5,246	\$126,086	\$135,672
% Change	2%			6%			-10%	8%

Police Department
Fiscal Year 2012 Budget

I. Expenditures

Account Description	Budget FY 2009	Actual FY 2009	Variance Favorable (Unfavorable)	Budget FY 2010	Actual FY 2010	Variance Favorable (Unfavorable)	Budget FY 2011	Proposed Budget FY2012
Contracted Services								
Contract Service (Sheriff)	\$57,650	\$56,804	\$846	\$58,807	\$58,807	(\$0)	\$58,807	\$59,983
Animal Control	\$4,000	\$4,000	\$0	\$3,750	\$3,750	\$0	\$3,750	\$3,375
	\$61,650	\$60,804	\$846	\$62,557	\$62,557	(\$0)	\$62,557	\$63,358
Operating Expenditures								
Traffic Lights Electricity	\$800	\$720	\$80	\$800	\$770	\$30	\$922	\$1,190
	\$800	\$720	\$80	\$800	\$770	\$30	\$922	\$1,190
Total Expenses	\$62,450	\$61,524	\$926	\$63,357	\$63,327	\$30	\$63,479	\$64,548
% Change	5%			1%			0%	2%

Special Services
Fiscal Year 2012 Budget

I. Expenditures

Account Description	Budget FY 2009	Actual FY 2009	Variance Favorable (Unfavorable)	Budget FY 2010	Actual FY 2010	Variance Favorable (Unfavorable)	Budget FY 2011	Proposed Budget FY2012
Special Services								
Street Lights	\$28,875	\$29,047	(\$172)	\$28,875	\$29,634	(\$759)	\$36,185	\$36,185
	\$28,875	\$29,047	(\$172)	\$28,875	\$29,634	(\$759)	\$36,185	\$36,185
Total Expenses	\$28,875	\$29,047	(\$172)	\$28,875	\$29,634	(\$759)	\$36,185	\$36,185
% Change	0%			0%			25%	0%

Swimming Pool
Fiscal Year 2012 Budget

I. Expenditures

Account Description	Budget FY 2009	Actual FY 2009	Variance Favorable (Unfavorable)	Budget FY 2010	Actual FY 2010	Variance Favorable (Unfavorable)	Budget FY 2011	Proposed Budget FY2012
Personnel								
Personal Service	\$20,505	\$19,210	\$1,295	\$20,159	\$19,526	\$633	\$16,724	\$17,046
FICA	\$1,569	\$1,418	\$150	\$1,542	\$1,494	\$48	\$1,279	\$1,305
	\$22,074	\$20,628	\$1,445	\$21,701	\$21,020	\$681	\$18,003	\$18,351
Utilities								
Electricity	\$250	\$186	\$64	\$250	\$190	\$60	\$250	\$260
Telephone	\$180	\$179	\$1	\$180	\$179	\$1	\$180	\$180
	\$430	\$365	\$65	\$430	\$369	\$61	\$430	\$440
Insurance								
General Insurance	\$1,220	\$965	\$255	\$965	\$921	\$44	\$1,547	\$450
	\$1,220	\$965	\$255	\$965	\$921	\$44	\$1,547	\$450
O&M Expenditures								
Operating Supplies	\$1,100	\$1,575	(\$475)	\$1,214	\$744	\$470	\$850	\$900
Monitoring Tests	\$450	\$190	\$260	\$450	\$210	\$240	\$450	\$450
Building Repair/Improvements	\$500	\$402	\$98	\$500	\$645	(\$145)	\$520	\$420
Advertising	\$935	\$396	\$539	\$640	\$288	\$352	\$200	\$0
Equipment Purchase	\$1,000	\$507	\$493	\$100	\$100	\$0	\$150	\$750
Swimsuits	\$200	\$160	\$40	\$300	\$42	\$258	\$200	\$200
Training	\$400	\$1,340	(\$940)	\$1,170	\$500	\$670	\$975	\$1,000
Miscellaneous	\$400	\$532	(\$132)	\$500	(\$3,110)	\$3,610	\$500	\$500
	\$4,985	\$5,103	(\$118)	\$4,874	(\$580)	\$5,454	\$3,845	\$4,220
Total Expenses	\$28,709	\$27,061	\$1,648	\$27,970	\$21,730	\$6,240	\$23,825	\$23,461
% Change	-9%			-3%			-15%	-2%

Skating Rink and Parks
Fiscal Year 2012 Budget

I. Expenditures

Account Description	Budget FY 2009	Actual FY 2009	Variance Favorable (Unfavorable)	Budget FY 2010	Actual FY 2010	Variance Favorable (Unfavorable)	Budget FY2011	Proposed Budget FY2012
Personnel								
Personal Service	\$7,000	\$7,000	\$0	\$7,000	\$7,000	\$0	\$7,000	\$7,000
FICA	\$535	\$536	(\$1)	\$535	\$536	(\$1)	\$536	\$536
	\$7,535	\$7,536	(\$1)	\$7,535	\$7,536	(\$1)	\$7,536	\$7,536
Utilities								
Heat	\$1,120	\$2,183	(\$1,063)	\$2,250	\$661	\$1,589	\$1,375	\$1,300
Electricity	\$450	\$547	(\$97)	\$450	\$484	(\$34)	\$560	\$670
Telephone	\$180	\$177	\$4	\$180	\$154	\$26	\$180	\$180
	\$1,750	\$2,907	(\$1,157)	\$2,880	\$1,299	\$1,581	\$2,115	\$2,150
Insurance								
General Insurance	\$452	\$933	(\$481)	\$933	\$469	\$464	\$1,095	\$675
	\$452	\$933	(\$481)	\$933	\$469	\$464	\$1,095	\$675
O&M Expenditures								
Maintenance Supplies	\$350	\$159	\$191	\$350	\$193	\$157	\$300	\$300
Vehicle Expenses/Repair	\$400	\$295	\$105	\$400	\$0	\$400	\$300	\$300
Building Imp/Repair	\$400	\$133	\$267	\$500	\$1,905	(\$1,405)	\$9,381	\$1,500
Skating Equipment	\$250	\$412	(\$162)	\$300	\$415	(\$115)	\$200	\$450
Miscellaneous	\$150	\$145	\$5	\$150	\$46	\$104	\$0	\$0
	\$1,550	\$1,144	\$406	\$1,700	\$2,559	(\$859)	\$10,181	\$2,550
Total Skating Rink Expenses	\$11,287	\$12,519	(\$1,232)	\$13,048	\$11,863	\$1,185	\$20,927	\$12,911
% Change	-65%			16%			60%	-38%
Parks								
Parks	\$2,500	\$2,500	\$0	\$2,500	\$2,500	\$0	\$2,500	\$2,500
Park Electricity	\$125	\$178	(\$53)	\$225	\$287	(\$62)	\$225	\$275
West Mountain Forest	\$0	\$0	\$0	\$3,520	\$3,381	\$139	\$10,000	\$1,000
Memorial Day Parade	\$0	\$0	\$0	\$1,000	\$1,175	(\$175)	\$600	\$700
Economic Development Grant Match	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,500
	\$2,625	\$2,678	(\$53)	\$7,245	\$7,343	(\$98)	\$13,325	\$11,975
Total Park Expenses	\$2,625	\$2,678	(\$53)	\$7,245	\$7,343	(\$98)	\$13,325	\$11,975
% Change	0%			176%			84%	-10%
Total Expenses	\$13,912	\$15,197	(\$1,285)	\$20,293	\$19,206	\$1,087	\$34,252	\$24,886
% Change	-60%			46%			69%	-27%

Department 76
Fiscal Year 2012 Budget

I. Expenditures

Account Description	Budget FY 2009	Actual FY 2009	Variance Favorable (Unfavorable)	Budget FY 2010	Actual FY 2010	Variance Favorable (Unfavorable)	Budget FY 2011	Proposed Budget FY2012
Department 76								
Marble Bridge	\$1,000	\$1,000	\$0	\$1,000	\$1,000	\$0	\$1,000	\$1,000
Equipment Fund	\$91,600	\$91,600	\$0	\$92,000	\$92,000	\$0	\$61,640	\$20,000
Library	\$59,160	\$59,160	\$0	\$62,594	\$62,594	\$0	\$62,594	\$63,846
Salt Shed Fund	\$0	\$0	\$0	30,000	30,000	\$0	\$0	\$0
	\$151,760	\$151,760	\$0	\$185,594	\$185,594	\$0	\$125,234	\$84,846
Total Expenses	\$151,760	\$151,760	\$0	\$185,594	\$185,594	\$0	\$125,234	\$84,846
% Change	0%			22%			-33%	-32%

Taxes and Assessments
Fiscal Year 2012 Budget

I. Expenditures

Account Description	Budget FY 2009	Actual FY 2009	Variance Favorable (Unfavorable)	Budget FY 2010	Actual FY 2010	Variance Favorable (Unfavorable)	Budget FY 2011	Proposed Budget FY2012
Taxes & Assessments								
County Tax	\$10,014	\$9,122	\$892	\$9,463	\$8,495	\$968	\$8,900	\$7,050
Town Forest (Florence Rd) Tax	\$1,850	\$1,876	(\$26)	\$1,880	\$1,799	\$81	\$1,880	\$1,880
Transfer Station Tax	\$200	\$55	\$145	\$100	\$53	\$47	\$100	\$100
VLCT	\$2,025	\$2,025	\$0	\$2,115	\$2,115	\$0	\$2,420	\$2,463
Rutland Regional Commission	\$750	\$750	\$0	\$750	\$750	\$0	\$750	\$850
Marble Valley Transit	\$5,000	\$5,000	\$0	\$5,000	\$5,000	\$0	\$5,000	\$5,000
Regional Ambulance	\$7,977	\$7,977	\$0	\$7,977	\$7,977	\$0	\$7,508	\$7,508
	\$27,816	\$26,805	\$1,011	\$27,285	\$26,189	\$1,096	\$26,558	\$24,851
Total Expenses	\$27,816	\$26,805	\$1,011	\$27,285	\$26,189	\$1,096	\$26,558	\$24,851
% Change	-2%			-2%			-3%	-6%

Special Appropriations
Fiscal Year 2012 Budget

I. Expenditures

Account Description	Budget FY 2009	Actual FY 2009	Variance Favorable (Unfavorable)	Budget FY 2010	Actual FY 2010	Variance Favorable (Unfavorable)	Budget FY 2011	Proposed Budget FY2012
Special Appropriations								
Visiting Nurses	\$3,600	\$3,600	\$0	\$3,600	\$3,600	\$0	\$3,600	\$3,600
R.S.V.P.	\$250	\$250	\$0	\$250	\$250	\$0	\$250	\$250
Health Officer	\$250	\$250	\$0	\$250	\$250	\$0	\$250	\$250
Rutland Mental Health	\$2,000	\$2,000	\$0	\$2,000	\$2,000	\$0	\$2,000	\$2,000
Vermont Council on Aging	\$1,000	\$1,000	\$0	\$500	\$500	\$0	\$500	\$500
Rutland County Women's N&S	\$220	\$220	\$0	\$220	\$220	\$0	\$220	\$220
BROC	\$1,000	\$1,000	\$0	\$1,000	\$1,000	\$0	\$1,000	\$1,000
ARC - Rutland Area	\$300	\$300	\$0	\$300	\$300	\$0	\$300	\$300
Rutland Conservation District	\$250	\$250	\$0	\$250	\$250	\$0	\$250	\$250
Rutland West	\$400	\$400	\$0	\$400	\$400	\$0	\$400	\$400
George D. Aiken RC&D	\$100	\$100	\$0	\$100	\$100	\$0	\$100	\$100
Vermont Center for Ind. Lvng.	\$250	\$250	\$0	\$250	\$250	\$0	\$250	\$250
Rutland Parent Child Ctr.	\$500	\$500	\$0	\$500	\$500	\$0	\$500	\$500
Pittsford Food Shelf	\$1,000	\$1,000	\$0	\$1,000	\$1,000	\$0	\$1,000	\$1,000
	\$11,120	\$11,120	\$0	\$10,620	\$10,620	\$0	\$10,620	\$10,620
Total Expenses	\$11,120	\$11,120	\$0	\$10,620	\$10,620	\$0	\$10,620	\$10,620
% Change	8%			-4%			0%	0%

Highway Department
(Including Garage)
Fiscal Year 2012 Budget

I. Expenditures

Account Description	Budget FY 2009	Actual FY 2009	Variance Favorable (Unfavorable)	Budget FY 2010	Actual FY 2010	Variance Favorable (Unfavorable)	Budget FY 2011	Proposed Budget FY2012
Personnel								
Personal Service	\$148,126	\$143,628	\$4,498	\$156,573	\$148,515	\$8,058	\$113,996	\$117,740
Health & Accident Insurance	\$64,948	\$42,911	\$22,037	\$60,197	\$45,963	\$14,234	\$45,037	\$39,165
Retirement	\$1,685	\$0	\$1,685	\$1,790	\$0	\$1,790	\$4,702	\$5,410
FICA	\$11,332	\$10,728	\$604	\$11,980	\$11,299	\$681	\$8,720	\$9,007
Unemployment Insurance	\$325	\$467	(\$142)	\$430	\$417	\$13	\$420	\$452
	\$226,416	\$197,735	\$28,681	\$230,970	\$206,194	\$24,776	\$172,875	\$171,774
Utilities								
Heat	\$500	\$0	\$500	\$300	\$400	(\$100)	\$1,500	\$600
Electricity	\$755	\$1,298	(\$543)	\$1,370	\$1,183	\$187	\$1,710	\$1,950
Telephone	\$630	\$1,346	(\$716)	\$1,560	\$1,119	\$441	\$1,285	\$1,375
Salt Shed Electricity	\$275	\$370	(\$95)	\$325	\$300	\$25	\$345	\$450
	\$2,160	\$3,014	(\$854)	\$3,555	\$3,001	\$554	\$4,840	\$4,375
Vehicle Expenses								
Gas	\$25,000	\$17,375	\$7,625	\$25,000	\$15,628	\$9,372	\$24,500	\$19,150
Other Expenses/Repair	\$15,550	\$20,575	(\$5,025)	\$19,070	\$22,953	(\$3,883)	\$20,835	\$22,364
	\$40,550	\$37,950	\$2,600	\$44,070	\$38,581	\$5,489	\$45,335	\$41,514
Other Insurances								
General Insurance	\$12,503	\$16,811	(\$4,308)	\$16,813	\$15,283	\$1,530	\$10,873	\$14,710
	\$12,503	\$16,811	(\$4,308)	\$16,813	\$15,283	\$1,530	\$10,873	\$14,710
Memberships/Trainings								
Fees/Travel	\$500	\$150	\$350	\$500	\$720	(\$220)	\$400	\$600
	\$500	\$150	\$350	\$500	\$720	(\$220)	\$400	\$600
Contracted Services								
Merriam-Graves	\$210	\$150	\$60	\$50	\$150	(\$100)	\$210	\$210
	\$210	\$150	\$60	\$50	\$150	(\$100)	\$210	\$210

FINAL

Highway Department
(Including Garage)
Fiscal Year 2012 Budget

FINAL

Account Description	Budget FY 2009	Actual FY 2009	Variance Favorable (Unfavorable)	Budget FY 2010	Actual FY 2010	Variance Favorable (Unfavorable)	Budget FY 2011	Proposed Budget FY2012
Operating Expenditures								
Highway Repairs	\$3,300	\$4,608	(\$1,308)	\$3,700	\$4,127	(\$427)	\$2,960	\$3,410
Highway Improvements	\$70,175	\$47,977	\$22,198	\$10,000	\$5,717	\$4,283	\$42,094	\$81,055
Uniform Rentals	\$2,675	\$2,959	(\$284)	\$3,115	\$3,152	(\$37)	\$1,125	\$1,700
Operating Supplies	\$1,925	\$1,925	\$0	\$4,335	\$4,078	\$257	\$2,170	\$2,450
New Small Tools/Equipment	\$16,350	\$17,751	(\$1,401)	\$2,325	\$2,439	(\$114)	\$800	\$600
Sand, Salt, Plow Blades	\$54,100	\$48,072	\$6,028	\$63,100	\$34,252	\$28,848	\$51,600	\$51,600
Tree Removal	\$5,000	\$1,400	\$3,600	\$2,500	\$2,533	(\$33)	\$1,000	\$1,000
Signs	\$3,045	\$3,079	(\$34)	\$2,400	\$2,220	\$180	\$500	\$2,300
Rentals	\$300	\$0	\$300	\$300	\$215	\$85	\$300	\$300
Miscellaneous - Garage	\$2,500	\$5,494	(\$2,994)	\$2,500	\$2,063	\$437	\$2,500	\$2,500
Miscellaneous - Highway	\$2,500	\$361	\$2,139	\$2,500	\$1,687	\$813	\$2,500	\$2,500
	\$161,870	\$133,625	\$28,245	\$96,775	\$62,482	\$34,293	\$107,549	\$149,415
Maintenance Expenditures								
Building/Fixtures Imp/Repair	\$7,050	\$8,585	(\$1,535)	\$4,000	\$3,894	\$106	\$1,800	\$750
Small Tools/Equip Maintenance	\$810	\$853	(\$43)	\$800	\$873	(\$73)	\$600	\$600
	\$7,860	\$9,438	(\$1,578)	\$4,800	\$4,767	\$33	\$2,400	\$1,350
Subtotal O&M Expenses	\$452,069	\$398,873	\$53,196	\$397,533	\$331,178	\$66,355	\$344,482	\$383,948
Sinking Fund Expense	\$0	\$0	\$0	\$10,000	\$10,000	\$0	\$0	\$0
Total O&M Expenses	\$452,069	\$398,873	\$53,196	\$407,533	\$341,178	\$66,355	\$344,482	\$383,948
% Change	11%			-10%			-15%	11%