

Highway Expenses									
Acct #	Acct. Description	Budget FY12	Spent FY12	Budget FY13	FY 2013 YTD	Budget FY14	FY14 YTD	FY15 Proposal	Notes
									Guilford has 40 hours; anything about 50 hrs offered as up to 20 hrs of comp time. Whittingham does split, 40 in summer, 45 in winter; Wilmington does 40 hour, no comp time; State does 40 hour week, and comp time. Added more than 3% because this has been underestimated for a \$194,758 number of years.
7110	Road Crew Gross wages	\$ 201,800	\$ 182,468	\$ 210,000	\$ 57,888.12				
7115	Road Crew Overtime wages		\$ 64,326		\$ 7,030.17				\$48,944 Assumes worse than average year: 100 extra OT hours
7120	Road Commissioner	\$ 4,200	\$ 4,200	\$ 4,200	1400				\$4,200 Review vs. others 4 mo. extrapolated
7130	Road Procurement		\$ 312		\$ 960.00				(Temp position)
7140	Road Crew Civic Duty Wages		\$ 132		\$ 263.00				\$ 51,250.00 Quarterly at budget 14000 Assumes 100 extra OT hours
7100 Total	Salaries and Wages	\$ 205,000	\$ 251,438	\$ 214,200	\$ 67,541.29	\$229,500		\$247,902	No salary increase budgeted.
7210	Conferences / Training	\$ 250	\$ 60	\$ 250	\$ 765.00	\$250		\$600	Six session course for computers (cost unknown); environmental
7220	Health Insurance	\$ 73,000	\$ 84,684	\$ 88,000	\$ 22,154.76	\$97,500		\$80,000	Based on current year's cost 95022.72 \$ 97,398.29
7230	Life Insurance	\$ 950	\$ 951	\$ 950	\$ 317.00	\$950		\$960	Premium 79.21/mo. Includes disability insurance.
7260	Retirement	\$ 8,000	\$ 9,250	\$ 8,500	\$ 2,607.29	\$10,328		\$11,156	4.5% of wages, so OT impacts
									0 yr left in contract. At current rate 8,014 for cleaning only. Here planning to \$750 per person. Need to figure out how that is reimbursed. Guilford gives clothing allowance of \$400/year. Still need to do shop rags at \$15/week. Stratton sets up an expense account at \$4,530 a particular store.
7270	Uniforms	\$ 6,500	\$ 6,911	\$ 2,520	\$ 2,381.08	\$7,000		\$4,530	shop rags
7280	Hiring Costs / Drug Tests	\$ 250	\$ 115	\$ 250	\$ 160.00	\$300		\$500	advertisements
7290	Bonus & Awards	\$ -	\$ -	\$ 1,000		\$1,000		\$1,000	Should create a policy for disbursement.
7200 Total	Employee Benefits & Costs	\$ 88,950	\$ 101,971	\$ 101,470	\$ 28,385.13	\$117,328		\$98,748	
9710	Medicare (Highway)							\$3,595	\$ 5,532.28
9720	FICA (Highway)							\$15,370	\$ 23,655.15
9700 Subtotal Highway	Payroll Exp--Soc. Sec. & Medicare	\$ 16,000	\$ 21,891	\$ 16,600		\$17,557		\$18,964	Assuming 3% raise
7310	Electricity	\$ 3,350	\$ 3,309	\$ 3,350	\$ 914.84	\$3,800		\$3,700	
7320	Heating Oil	\$ 7,000	\$ 6,980	\$ 7,000		\$7,000		\$8,008	Prebought \$7000 this year; usually 2000 gallons 6952 7280
7330	Communications	\$ 1,100	\$ 1,042	\$ 1,100	\$ 444.23	\$1,500		\$720	Review towards the end. Pager/Smart phones? Check the town clerk bundle. Already on unlimited long distance. Includes internet bundle assuming new customer discounts
7340	Building Repairs & Maintenance	\$ 800	\$ 500	\$ 1,000	\$ 365.71	\$31,100		\$26,565	other other salt shed) for 10K 13565
7360	Office Cleaning & Supplies	\$ 300	\$ 130	\$ 600	\$ 191.98	\$600		\$600	593 previous year
7370	Trash Collection	\$ 960	\$ 1,020	\$ 1,020	\$ 419.20	\$1,020		\$1,200	Lewis will research timing for new laws (recyclables). Review later.
7380	Shop Supplies	\$ 6,500	\$ 4,800	\$ 6,500	\$ 1,236.51	\$5,000		\$6,000	6037 last year
7300 Total	Garage Expenses	\$ 20,010	\$ 17,781	\$ 20,570	\$ 3,572.47	\$50,020		\$46,793	
7410	Sand	\$ 40,000	\$ 39,210	\$ 30,000	\$ 6,795.00	\$30,000		\$28,000	Went 5% lower. Go back and verify tonnage and price
7420	Salt	\$ 12,000	\$ 14,467	\$ 12,000	\$ 15,272.00	\$14,000		\$15,000	Recent price increases. FY11 \$15,000 extraordinarily high
7430	Gravel & Stone - Other	\$ 5,000	\$ 68,337	\$ 7,000	\$ 116,092.00	\$127,000		\$202,000	Average year, 10K cy of crushed gravel. Usu. 1500 cy of stone. Using \$16/cy as gravel cost. 160000 42000 202000
7431	Gravel & Stone (SRA)		\$ 474,236		\$ 3,920.00				
7435	Gravel Reserve Fund	\$ 25,000		\$ 20,000					Our gravel depletion FEMA reimbursement will come to \$60K likely. Crushing our own; started at 100K, went to \$150. We have no material left in our reserve.
7440	Chloride	\$ 10,000	\$ 3,600	\$ 10,000	\$ 9,202.00	\$10,000		\$10,000	Need to bid.

7450	Construction - Other	\$ 2,500	\$ 9,841	\$ 1,500	\$ 3,935.00	\$1,500	\$3,500	Hay for mulching, road fabric now moved to resurfacing	
7451	Guardrails (SRA)*		\$ 108,226					What category would normal guardrails show up in? What are average year needs?	Town portion: Extra + Grant income? Paving reserve?
7460	Resurfacing - Other	\$ 150,000	\$ 146,862	\$ 100,000	\$ 17,228.00	\$90,000		Any reserve money? May need to defer. Jacksonville Stage blacktop. Future. Collins Road \$150,000 also getting rough, but as class	
7461	Resurfacing (SRA)*		\$ 46,250		\$ 500,203.00				172500
7462	Cold Patch & Culverts	\$ 10,000	\$ 9,219	\$ 8,000	\$ 8,670.00	\$10,000		Did 3 years worth of culverts since the flood. Pennel Hill \$3K	
7463	Cold Patch & Culverts (SRA)*		\$ 51,653					\$9,000 if no grant.	
7470	Roadside Mowing	\$ 4,500	\$ 550	\$ 4,500	\$ 4,536.00	\$4,500	\$4,500	Contractor spending 80 hours; \$4,500 rental \$7K for a month	
7475	Supplementary Road Assistance*		\$ 1,192,318						
7480	Road Signs	\$ 1,500		\$ 1,000	\$ 1,641.00	\$1,500			
7481	Road Signs (SRA)*		\$ 30,644						
7490	Safety Gear	\$ 500	\$ 1,082	\$ 500	\$ 1,981.61	\$2,000	\$500	Is this duplicative with uniforms	400
7400 Total	Road Supplies & Applications	\$ 261,000	\$ 2,196,495	\$ 194,500		\$290,500	\$424,000		
	Prefunding for Sterling Dump Truck	\$ 60,000		\$ 75,000					
	Prefunding to replace One Ton	\$ -		\$ -					
	Plow for 1 ton - 2012	\$ 7,000		\$ -					
	Prefunding 2005 International	\$ -		\$ -					
	Equipment Reserve Fund	\$ 67,000	\$ -	\$ 75,000		\$70,000	\$113,500	From other worksheet; done	
7610	Blower								
7645	Shop Supplies & Tools		\$ 199		\$ 880.00	\$3,200	\$1,500	Air compressor in FY 14 at 2000.	Putting it down a bit
7665	Trucks		\$ 22,063		\$ 189,617.00	\$90,000		Spent 2012 was paying off leased truck. FY2013 charge is snowplow. \$180K for tandem; \$165K for single axle is upcoming purchase, with \$0 \$127 coming from reserve.	
	Subtotal Equipment Purchases					\$93,200	\$1,500		
7640	Grader (Lease)	\$ -		\$ 34,250	\$ 34,231.56	\$34,235			34231.56
7615	Excavator (Lease)	\$ -	\$ 20,949	\$ 22,000	\$ 20,949.09	\$44,000			21996.54
7655	Loader (Lease)	\$ -	\$ 24,049	\$ 24,050	\$ 24,049.00	\$24,050			24049.15
	Equipment Lease Payments (Former Equipment Fund)	\$ 68,000	\$ 44,998	\$ 80,300		\$102,285	\$56,250	From other worksheet; done	
7660	All Equipment		\$ 2,777				\$0		
7661	All Equipment (SRA)*		\$ 3,405						
7670	Insurance- VLCT Property & Casualty/Equip	\$ 13,000	\$ 13,840	\$ 13,000	\$ 17,478.00	\$20,000	\$19,500	Expect the 2014 pricing in end of December. This is an estimate	
7680	Repairs & Maintenance	\$ 30,000	\$ 80,616	\$ 50,000	\$ 94,732.00	\$50,000	\$60,000	4 new occasional expenses; 4 sets of chains per truck per year; We recap large tires 4 or so times to save money, before	
7685	Diesel Fuel	\$ 45,000	\$ 185,389	\$ 65,000	\$ 66,321.00	\$63,000	\$65,000	62K this year's bid. Ave 17,500 gallons.	
7690	Finance Charge		\$ 9		\$ 2.64		\$0		
7600 Total	Equipment & Equip. Op. Costs	\$ 223,000	\$ 353,296	\$ 283,300		\$398,485	\$315,750		
7390	Garage Bond Interest	\$ 5,865	\$ 5,865	\$ 5,278		\$5,576	\$5,576	Verify with Patty?	
7390	Garage Bond Payment	\$ 15,000	\$ 15,000	\$ 15,000		\$15,000	\$15,000		
6550 Total	Garage Bond * (See SictBd)	\$ 20,865	\$ 5,865	\$ 20,278	\$ 2,787.75	\$20,576	\$20,576		
	Highway Subtotal	\$ 834,825	\$ 2,948,737	\$ 850,918	\$ 102,286.64	\$1,123,965	\$1,172,730	Increase from FY2013.	34.63%
Incomes Against Expenses	Scott Fund	\$ 12,000	\$ 10,000	\$10,000		\$10,000	\$12,000	Verify with Howard Smith.	
	State Aid	\$ 135,000	\$ 136,259	\$135,000		\$135,000	\$135,000		
	Other Funding	\$ -				\$396,000	\$0		
Raise and Appropriate Highway		\$ 687,825	\$ 2,802,478	\$ 703,918		\$ 582,965	\$ 1,025,730		

*Irene Expenses Highway FY12	
7100 Road Crew Irene Wage/Benefit (est.)	\$ 92,472
7100 Irene Road Crew Wages (est.)	\$ 92,472
7431 Gravel & Stone (SRA)	\$ 474,236
7451 Guardrails (SRA)	\$ 108,226
7461 Resurfacing (SRA)	\$ 46,250
7463 Cold Patch & Culverts (SRA)	\$ 51,653
Supplementary Road Assistance	
7475 (Contractors)	\$ 1,192,318
7481 Road Signs (SRA)	\$ 30,644
7400 Irene Road Supplies & Contractors	\$ 1,903,327
7661 All equipment (SRA)	\$ 3,405
7600 Irene Road Equipment	\$ 3,405