

This is a DRAFT version of the FY18 Budget that will be presented by the Finance Committee and the Board of Selectmen. This may not be the final version of the FY18 Budget.

April 6, 2017

Town of Wales
FY18 Proposed Budget

Public Hearing on FY18 Budget - April 6, 2017
Annual Town Meeting - May 17, 2017

Town of Wales
FY18 Budget Outline

Forecasted Revenues	
2017 Levy Limit	3,083,290.00
2.50%	77,082.00
New Growth	7,000.00
	<hr/>
	3,167,372.00
Debt Exclusion	-
Total 2018 Levy	3,167,372.00
Local Receipts	100,000.00
TRSD Debt Refund	17,748.00
State Receipts:	
Ch 70 (School Funding)	938,888.00
Unrestricted Local Aid	227,105.00
Veterans Benefit	9,869.00
Exemptions	11,760.00
State Owned Land	40,346.00
Charter	138,444.00
Total State Aid	1,366,412.00
Other:	
Excess Overlay	-
Total Revenues	<hr/> 4,651,532.00

Forecasted Expenses	
State Assessments:	
Air Pollution	493.00
RMV non-renewal	3,800.00
Regional Transit	1,487.00
STRAP Grant	-
School Choice	143,174.37
Charter	191,194.00
Total State Assessments:	<hr/> 340,148.37
FY18 Overlay Allowance	40,000.00
Snow & Ice Deficit	21,501.00
Total Other Expenses	<hr/> 401,649.37
Total Budget (Proposed)	4,249,882.63
Total Expenses	<hr/> 4,651,532.00

Excess/Deficit **0.00**

NOTE REGARDING FORECASTED VALUES:

Some forecasted revenue amounts have been underestimated to provide for a conservative estimate in funds available for the upcoming year's budget. Alternatively, some forecasted expense amounts have been overestimated. Overestimated expenses are forecasted amounts only, not actual increases to Expenses.

Town of Wales

Summary of Accounts as of:

April 4, 2017

Stabilization Accounts as Proposed in the Warrant		
	General	Capital
Beginning Balance	\$ 218,040.31	\$ 6,754.47
CONTRIBUTIONS		
Free Cash	\$ 40,000.00	\$ 30,000.00
Norcross Account		\$ 25,000.00
EXPENDITURES		
Ending Balance	\$ 258,040.31	\$ 61,754.47

Norcross Account
\$ 55,939.88

Summary of Free Cash Usage:	
<i>Available Certified Free Cash: \$190,884</i>	
Gen. Stabilization Article	\$ 40,000.00
Cap. Stabilization Article	\$ 30,000.00
OPEB Funding Article	\$ 5,000.00
Dam Inspection Article	\$ 2,000.00
Assessors Reval Article	\$ 2,167.00
Audit Article	\$ 4,000.00
Tanker Payoff Article	\$ 102,000.00
Other	\$ -
Budget	\$ -
TOTAL AMOUNT APPROPRIATED	\$ 185,167.00

Town of Wales

FY18

FY18 Budget

Account #		Approved FY15	Approved FY16	Approved FY17	Requested FY18	Proposed FY18	Variance FY18 - FY17	Proposed Change %
GENERAL GOVERNMENT								
100-114-5100	Moderator Stipend	\$ 114.74	\$ 114.74	\$ 114.74	\$ 114.74	\$ 114.74	\$ -	0.00%
100-192-5110	Custodian Wages	\$ 1,033.02	\$ 1,053.68	\$ 1,479.00	\$ 1,479.00	\$ 1,523.37	\$ 44.37	3.00%
100-195-5200	Printing	\$ 2,300.00	\$ 2,300.00	\$ 2,300.00	\$ 2,300.00	\$ 2,300.00	\$ -	0.00%
100-192-5200	Town Property Maint. Expenses	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ -	0.00%
100-192-5400	Town Office expense*	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00	\$ -	0.00%
100-122-5500	Central Procurement - Utilities	\$ 16,500.00	\$ 21,500.00	\$ 24,500.00	\$ 24,500.00	\$ 27,500.00	\$ 3,000.00	12.24%
100-192-5800	Office Equipment/Copier	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	0.00%
100-192-5825	ADA Compliance	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	0.00%
100-177-5200	PVPC Assessment	\$ 275.70	\$ 275.70	\$ 282.59	\$ 289.37	\$ 289.37	\$ 6.78	2.40%
	TOTAL	\$ 88,723.46	\$ 93,744.12	\$ 97,176.33	\$ 97,183.11	\$ 100,227.48	\$ 3,051.15	3.14%
GENERAL GOVERNMENT - SELECTMEN								
100-122-5100	Selectman Stipend	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ -	0.00%
100-122-5110	Selectmen Secretary Salary	\$ 29,962.41	\$ 28,560.00	\$ 29,059.80	\$ 28,600.00	\$ 29,458.00	\$ 398.20	3.00%
100-151-5200	Legal Advice	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	\$ -	0.00%
100-122-5400	Selectmen Expenses	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -	0.00%
100-122-5204	IT Expenses	\$ 5,300.00	\$ 5,300.00	\$ 5,300.00	\$ 11,475.00	\$ 11,475.00	\$ 6,175.00	116.51%
100-122-5200	Emergency Notification System	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00	\$ -	0.00%
100-192-5700	Beaver Control	\$ -	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ -	0.00%
	TOTAL	\$ 53,362.41	\$ 52,760.00	\$ 53,259.80	\$ 58,975.00	\$ 59,833.00	\$ 6,573.20	12.34%
GENERAL GOVERNMENT - TOWN CLERK								
100-161-5100	Town Clerk Salary	\$ 17,657.87	\$ 18,011.03	\$ 18,326.22	\$ 18,876.22	\$ 18,876.01	\$ 549.79	3.00%
100-161-5110	Town Clerk Assistant Wages	\$ 5,626.14	\$ 5,738.66	\$ 5,839.09	\$ 6,015.00	\$ 6,014.26	\$ 175.17	3.00%
100-162-5100	Elections & Registration	\$ 7,500.00	\$ 6,000.00	\$ 8,200.00	\$ 4,000.00	\$ 4,000.00	\$ (4,200.00)	-51.22%
100-161-5400	Town Clerk Expenses	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 7,500.00	\$ 7,500.00	\$ 3,000.00	66.67%
	Town Clerk Certification Stipend	\$ 4,500.00	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	
	TOTAL	\$ 35,284.01	\$ 34,249.69	\$ 36,865.31	\$ 37,391.22	\$ 37,390.27	\$ 524.96	1.42%
GENERAL GOVERNMENT - FINANCE COMMITTEE								
100-131-5400	Finance Committee Expenses	\$ 200.00	\$ 200.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ -	0.00%
100-132-5700	Reserve Fund	\$ 34,468.79	\$ 34,468.79	\$ 34,500.00	\$ 34,500.00	\$ 34,500.00	\$ -	0.00%
	TOTAL	\$ 34,668.79	\$ 34,668.79	\$ 34,800.00	\$ 34,800.00	\$ 34,800.00	\$ -	0.00%
GENERAL GOVERNMENT - ACCOUNTANT								
100-135-5100	Town Accountant Salary	\$ 18,107.51	\$ 18,469.66	\$ 18,792.88	\$ 18,792.88	\$ 19,356.67	\$ 563.79	3.00%
100-135-5110	Town Accountant Assistant Wages	\$ 1,045.66	\$ 1,066.57	\$ 1,085.23	\$ 1,085.23	\$ 1,117.79	\$ 32.56	3.00%
100-135-5400	Town Accountant Expenses	\$ 1,350.00	\$ 1,350.00	\$ 1,350.00	\$ 1,350.00	\$ 1,350.00	\$ -	0.00%
	Accountant Certification Stipend	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	
100-135-5500	Financial Management Software	\$ 8,758.50	\$ 8,950.00	\$ 8,950.00	\$ 8,950.00	\$ 8,950.00	\$ -	0.00%
	TOTAL	\$ 29,261.67	\$ 29,836.23	\$ 30,178.11	\$ 30,178.11	\$ 31,774.46	\$ 1,596.35	5.29%
GENERAL GOVERNMENT - ASSESSORS								
100-141-5100	Principal Assessor Salary	\$ 7,878.08	\$ 8,035.64	\$ 8,176.26	\$ 8,421.00	\$ 8,421.55	\$ 245.29	3.00%
100-141-5110	Clerk of Board of Assessors Salary	\$ 7,878.08	\$ 8,035.64	\$ 8,176.26	\$ 8,421.00	\$ 8,421.55	\$ 245.29	3.00%
100-141-5120	Member of Board of Assessors Salary	\$ 7,878.08	\$ 8,035.64	\$ 8,176.26	\$ 8,421.00	\$ 8,421.55	\$ 245.29	3.00%
100-142-5200	Assessors State Mandated Interim Reval.	\$ 500.00	\$ 4,125.00	\$ 4,625.00	\$ 500.00	\$ 500.00	\$ (4,125.00)	-89.19%
100-141-5400	Assessors Expenses	\$ 5,550.00	\$ 5,550.00	\$ 8,160.00	\$ 8,420.00	\$ 8,420.00	\$ 260.00	3.19%
	TOTAL	\$ 29,684.24	\$ 33,781.92	\$ 37,313.78	\$ 34,183.00	\$ 34,184.65	\$ (3,129.13)	-8.39%
GENERAL GOVERNMENT - TREASURER								

Town of Wales

FY18

FY18 Budget

Account #		Approved FY15	Approved FY16	Approved FY17	Requested FY18	Proposed FY18	Variance FY18 - FY17	Proposed Change %
100-145-5100	Treasurer Salary	\$ 18,775.47	\$ 19,150.98	\$ 19,486.12	\$ 19,750.00	\$ 20,070.70	\$ 584.58	3.00%
100-145-5110	Treasurer Assistant Wages	\$ 7,183.93	\$ 7,327.61	\$ 7,455.84	\$ 7,550.00	\$ 7,679.52	\$ 223.68	3.00%
100-145-5190	Treasurer Certification Stipend	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	0.00%
100-158-5200	Treasurer Tax Title Expenses	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ -	0.00%
100-145-5210	Treasurer Registration of Loans	\$ 700.00	\$ 700.00	\$ 700.00	\$ -	\$ -	\$ (700.00)	-100.00%
100-145-5400	Treasurer Expenses	\$ 7,000.00	\$ 7,500.00	\$ 7,500.00	\$ 8,300.00	\$ 8,300.00	\$ 800.00	10.67%
	TOTAL	\$ 46,659.40	\$ 47,678.59	\$ 48,141.96	\$ 48,600.00	\$ 49,050.22	\$ 908.26	1.89%
GENERAL GOVERNMENT - TAX COLLECTOR								
100-146-5100	Tax Collector Salary	\$ 15,844.08	\$ 16,160.96	\$ 16,443.78	\$ 17,265.97	\$ 16,937.09	\$ 493.31	3.00%
100-146-5110	Tax Collector Clerk	\$ 3,746.47	\$ 3,821.40	\$ 3,888.27	\$ 4,082.68	\$ 4,004.92	\$ 116.65	3.00%
100-146-5410	Tax Collector Expenses	\$ 7,100.00	\$ 7,100.00	\$ 7,100.00	\$ 7,100.00	\$ 7,100.00	\$ -	0.00%
100-146-5190	Collector Certification Stipend	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	0.00%
	TOTAL	\$ 27,690.55	\$ 28,082.36	\$ 28,432.05	\$ 29,448.65	\$ 29,042.01	\$ 609.96	2.15%
GENERAL GOVERNMENT - CONSERVATION COMMITTEE								
100-171-5100	Conservation Comm. Stipends	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00	\$ -	0.00%
100-171-5200	Conservation Comm. Clerk	\$ 2,787.63	\$ 2,843.38	\$ 2,893.14	\$ 2,893.14	\$ 2,979.93	\$ 86.79	3.00%
100-171-5400	Conservation Comm. Expenses	\$ 1,450.00	\$ 1,450.00	\$ 1,450.00	\$ 1,450.00	\$ 1,450.00	\$ -	0.00%
	TOTAL	\$ 4,987.63	\$ 5,043.38	\$ 5,093.14	\$ 5,093.14	\$ 5,179.93	\$ 86.79	1.70%
GENERAL GOVERNMENT - PLANNING BOARD								
100-175-5100	Planning Board Stipends	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -	0.00%
100-175-5300	Planning Board Clerk	\$ 3,060.76	\$ 3,060.76	\$ 3,114.32	\$ 3,207.75	\$ 3,207.75	\$ 93.43	3.00%
100-175-5400	Planning Board Expenses	\$ 150.00	\$ 400.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	0.00%
	TOTAL	\$ 4,710.76	\$ 4,960.76	\$ 5,614.32	\$ 5,707.75	\$ 5,707.75	\$ 93.43	1.66%
GENERAL GOVERNMENT - ZONING BOARD OF APPEALS								
100-176-5400	Zoning Appeals Board Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
100-176-5500	Zoning Appeals Board Stipends	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ -	0.00%
	TOTAL	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ -	0.00%
PUBLIC SAFETY - POLICE DEPT								
100-210-5100	Police Wages	\$ 38,041.91	\$ 38,802.75	\$ 39,481.80	\$ 40,680.79	\$ 40,666.25	\$ 1,184.45	3.00%
100-210-5110	Police Chief Salary	\$ 12,147.20	\$ 12,390.14	\$ 12,606.97	\$ 12,985.15	\$ 12,985.18	\$ 378.21	3.00%
100-210-5160	Training	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	0.00%
	Uniforms	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	0.00%
100-210-5200	Office Expenses	\$ 620.00	\$ 620.00	\$ 620.00	\$ 620.00	\$ 620.00	\$ -	0.00%
100-210-5204	Technology (Verizon)	\$ 1,032.00	\$ 1,032.00	\$ 1,032.00	\$ 1,440.00	\$ 1,440.00	\$ 408.00	39.53%
100-210-5205	Vehicle maintenance parts	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ -	0.00%
100-210-5830	Police Equipment	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ -	0.00%
100-210-5400	Police Expenses Cruiser Fuel	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	0.00%
100-210-5700	Dues & Subscriptions	\$ 2,175.00	\$ 2,175.00	\$ 2,225.00	\$ 3,895.00	\$ 3,895.00	\$ 1,670.00	75.06%
	TOTAL	\$ 66,516.11	\$ 76,519.89	\$ 70,465.77	\$ 76,120.94	\$ 76,106.43	\$ 5,640.66	8.00%
PUBLIC SAFETY - FIRE DEPT								
100-220-5100	Fire Dept. Chief Salary	\$ 6,592.54	\$ 6,724.39	\$ 6,842.07	\$ 6,842.07	\$ 7,047.33	\$ 205.26	3.00%
100-220-5110	Fire Dept. Members Wages	\$ 3,898.75	\$ 16,398.75	\$ 28,898.75	\$ 28,898.75	\$ 29,765.71	\$ 866.96	3.00%
100-220-5120	Fire Dept. Deputy Chief	\$ 2,197.52	\$ 2,241.47	\$ 2,280.70	\$ 2,280.70	\$ 2,349.12	\$ 68.42	3.00%
100-220-5130	Fire Dept. Captain	\$ 2,197.52	\$ 2,241.47	\$ 2,280.70	\$ 2,280.70	\$ 2,349.12	\$ 68.42	3.00%
100-220-5140	Fire Dept. Engineer	\$ 1,045.66	\$ 1,066.57	\$ 1,085.23	\$ 1,085.23	\$ 1,117.79	\$ 32.56	3.00%
100-220-5205	Vehicle Maintenance & Parts	\$ 5,500.00	\$ 5,500.00	\$ 6,000.00	\$ 8,500.00	\$ 8,000.00	\$ 2,000.00	33.33%

Town of Wales

FY18

FY18 Budget

Account #		Approved FY15	Approved FY16	Approved FY17	Requested FY18	Proposed FY18	Variance FY18 - FY17	Proposed Change %
100-220-5400	Fire Dept. Expenses	\$ 7,980.00	\$ 7,980.00	\$ 8,480.00	\$ 8,480.00	\$ 8,480.00	\$ -	0.00%
100-220-5510	Fire Dept. Heating	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ -	0.00%
100-220-5800	Fire Dept. New Equipment	\$ 11,520.00	\$ 11,520.00	\$ 11,520.00	\$ 29,109.00	\$ 11,520.00	\$ -	0.00%
100-220-5810	Fire Dept. Communication Equipment	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 2,500.00	\$ 2,500.00	\$ 1,000.00	66.67%
	Fire Dept. Gear Replacement					\$ 6,900.00	\$ 6,900.00	
	TOTAL	\$ 47,931.99	\$ 60,672.65	\$ 74,387.45	\$ 95,476.45	\$ 85,529.07	\$ 11,141.62	14.98%
PUBLIC SAFETY - AMBULANCE								
100-231-5200	Brimfield Ambulance	\$ 59,792.20	\$ 61,287.01	\$ 62,819.00	\$ 64,389.39	\$ 64,389.39	\$ 1,570.39	2.50%
	TOTAL	\$ 59,792.20	\$ 61,287.01	\$ 62,819.00	\$ 64,389.39	\$ 64,389.39	\$ 1,570.39	2.50%
PUBLIC SAFETY - EMERGENCY MGMT								
100-291-5100	Emergency Mgmt Director Stipend	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ -	0.00%
100-291-5110	Emergency Mgmt Assist Director Stipend	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ -	0.00%
100-291-5400	Emergency Mgmt Expenses	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	\$ -	0.00%
	TOTAL	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ -	0.00%
PUBLIC SAFETY - ANIMAL CONTROL								
100-292-5100	Dog/Animal Officer Salary	\$ 3,150.78	\$ 3,213.80	\$ 3,270.04	\$ 3,270.04	\$ 3,368.14	\$ 98.10	3.00%
100-292-5110	Animal Inspector Stipend	\$ 300.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	0.00%
100-292-5205	Vehicle Maintenance Parts	\$ 800.00	\$ 800.00	\$ 800.00	\$ -	\$ -	\$ (800.00)	-100.00%
100-292-5400	Dog/Animal Officer Expense	\$ 400.00	\$ 800.00	\$ 800.00	\$ 1,600.00	\$ 1,600.00	\$ 800.00	100.00%
	TOTAL	\$ 4,650.78	\$ 5,313.80	\$ 5,370.04	\$ 5,370.04	\$ 5,468.14	\$ 98.10	1.83%
PUBLIC SAFETY - TREE WARDEN								
100-294-5400	Trees Work & Pest Control	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ -	0.00%
100-294-5110	Tree Warden Stipend	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	0.00%
	TOTAL	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ -	0.00%
GENERAL GOVERNMENT - INSPECTORS								
100-241-5110	Inspectors Clerk	\$ 1,579.50	\$ 1,611.09	\$ 1,611.09	\$ 1,611.09	\$ 1,659.42	\$ 48.33	3.00%
	TOTAL	\$ 1,579.50	\$ 1,611.09	\$ 1,611.09	\$ 1,611.09	\$ 1,659.42	\$ 48.33	3.00%
EDUCATION - WALES ELEMENTARY SCHOOL								
100-300-5700	Total Salaries	\$ 1,155,233.00	\$ 1,165,353.00	\$ 1,192,372.00	\$ 1,248,665.00	\$ 1,248,665.00	\$ 56,293.00	4.72%
100-300-5700	Total Fixed Costs	\$ 381,436.00	\$ 393,359.00	\$ 323,611.00	\$ 326,638.00	\$ 326,638.00	\$ 3,027.00	0.94%
100-300-5700	Total Other Variable Costs	\$ 83,050.00	\$ 77,961.00	\$ 92,090.00	\$ 89,162.00	\$ 89,162.00	\$ (2,928.00)	-3.18%
100-300-5700	School Choice Funds	\$ (35,000.00)	\$ (10,000.00)	\$ -	\$ -	\$ -	\$ -	
100-300-5700	TOTAL Wales Elementary	\$ 1,584,719.00	\$ 1,626,673.00	\$ 1,608,073.00	\$ 1,664,465.00	\$ 1,664,465.00	\$ 56,392.00	3.51%
EDUCATION - TANTASQUA								
100-301-5710	Tantasqua Assessment	\$ 681,313.00	\$ 697,050.00	\$ 746,314.00	\$ 784,300.00	\$ 784,300.00	\$ 37,986.00	5.09%
100-301-5500	School Bond Payment	\$ 17,840.00	\$ 7,891.00	\$ -	\$ -	\$ -	\$ -	
100-315-5400	School Board Expenses	\$ 300.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	0.00%
100-316-5400	TRSD Member Expenses	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ -	0.00%
100-301-5700	Tantasqua Transportation	\$ 46,506.00	\$ 56,142.00	\$ 45,537.00	\$ 43,300.00	\$ 43,300.00	\$ (2,237.00)	-4.91%
	TOTAL Tantasqua	\$ 746,059.00	\$ 761,683.00	\$ 792,451.00	\$ 828,200.00	\$ 828,200.00	\$ 35,749.00	4.51%
	TOTAL EDUCATION	\$ 2,330,778.00	\$ 2,388,356.00	\$ 2,400,524.00	\$ 2,492,665.00	\$ 2,492,665.00	\$ 92,141.00	3.84%
PUBLIC WORKS - HIGHWAY DEPT								
100-422-5100	Highway Payroll	\$ 84,363.37	\$ 86,050.64	\$ 87,556.52	\$ 89,088.75	\$ 89,088.75	\$ 1,532.23	1.75%

Town of Wales

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100-422-5120	Seasonal Payroll	\$ 13,608.00	\$ 13,880.16	\$ 13,880.16	\$ 13,880.16	\$ 13,880.16	\$ -	0.00%
100-422-5110	Road Commissioner Salary	\$ 51,030.00	\$ 52,050.60	\$ 52,961.49	\$ 54,285.52	\$ 54,550.33	\$ 1,588.84	3.00%
100-423-5100	Snow & Ice wages	\$ 6,700.00	\$ 16,700.00	\$ 16,700.00	\$ 16,700.00	\$ 16,700.00	\$ -	0.00%
100-422-5200	Highway Gas & Oil	\$ 16,000.00	\$ 16,000.00	\$ 16,000.00	\$ 16,000.00	\$ 16,000.00	\$ -	0.00%
100-422-5300	Machinery Rental	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -	0.00%
100-422-5400	General Highway	\$ 16,900.00	\$ 17,500.00	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00	\$ -	0.00%
100-422-5150	Highway Dept Clerk	\$ -	\$ 3,120.00	\$ 4,992.00	\$ 4,992.00	\$ 5,141.76	\$ 149.76	3.00%
100-423-5400	Sand and Salt	\$ 27,640.00	\$ 27,640.00	\$ 32,640.00	\$ 32,640.00	\$ 32,640.00	\$ -	0.00%
100-422-5700	Vehicle Repair Parts	\$ 14,000.00	\$ 16,000.00	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00	\$ -	0.00%
100-422-5400	Office Supplies	\$ -	\$ -	\$ 750.00	\$ 1,250.00	\$ 1,000.00	\$ 250.00	33.33%
100-422-5400	Emergency Overtime	\$ -	\$ -	\$ 867.20	\$ 882.37	\$ 882.37	\$ 15.17	1.75%
100-422-5400	Licenses	\$ -	\$ -	\$ 300.00	\$ 800.00	\$ 800.00	\$ 500.00	166.67%
100-422-5400	Boots, Tools & Clothing Allowances	\$ -	\$ -	\$ 850.00	\$ 850.00	\$ 850.00	\$ -	0.00%
	Commissioner Boots, Tools & Clothing Allowance	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	
	TOTAL	\$ 233,241.37	\$ 251,941.40	\$ 265,497.37	\$ 269,868.80	\$ 270,033.37	\$ 4,536.00	1.71%
PUBLIC WORKS - CEMETERY								
100-490-5100	Cemetery Caretaker	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 8,000.00	\$ 7,500.00	\$ 500.00	7.14%
100-490-5400	Cemetery Expenses	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,500.00	\$ 2,000.00	\$ 1,000.00	100.00%
	TOTAL	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 9,500.00	\$ 9,500.00	\$ 1,500.00	18.75%
PUBLIC WORKS - OTHER								
100-499-5300	Lake George Plant Management	\$ -	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -	0.00%
	TOTAL	\$ -	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -	0.00%
HUMAN SERVICES - BOARD OF HEALTH								
100-510-5110	BOH Clerk Salary	\$ 8,796.44	\$ 8,972.37	\$ 9,129.39	\$ 9,585.39	\$ 9,403.27	\$ 273.88	3.00%
100-510-5100	Board of Health Members Stipends	\$ 1,764.60	\$ 1,791.07	\$ 1,791.07	\$ 1,880.62	\$ 1,826.89	\$ 35.82	2.00%
100-510-5400	BOH Expenses	\$ 6,525.00	\$ 6,525.00	\$ 6,525.00	\$ 6,851.00	\$ 6,650.00	\$ 125.00	1.92%
	TOTAL	\$ 17,086.04	\$ 17,288.44	\$ 17,445.46	\$ 18,317.01	\$ 17,880.16	\$ 434.70	2.49%
HUMAN SERVICES - SENIOR CENTER								
100-541-5110	Senior Center Custodian Salary	\$ 2,501.10	\$ 2,501.10	\$ 2,544.87	\$ 2,544.87	\$ 2,621.22	\$ 76.35	3.00%
100-541-5120	Senior Center Director	\$ 11,962.34	\$ 11,962.34	\$ 12,171.68	\$ 14,306.24	\$ 12,536.83	\$ 365.15	3.00%
100-541-5130	Senior Center Cook	\$ -	\$ 6,000.00	\$ 10,374.00	\$ 10,868.00	\$ 10,868.00	\$ 494.00	4.76%
100-541-5205	Vehicle maintenance parts	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ -	0.00%
100-541-5400	Senior Center Expenses*	\$ 10,470.97	\$ 12,090.97	\$ 12,390.97	\$ 13,390.97	\$ 12,890.97	\$ 500.00	4.04%
	Senior Center Van Driver	\$ -	\$ -	\$ -	\$ 8,300.00	\$ 8,300.00	\$ 8,300.00	
	TOTAL	\$ 25,734.41	\$ 33,354.41	\$ 38,281.52	\$ 50,210.08	\$ 48,017.02	\$ 9,735.50	25.43%
HUMAN SERVICES - VETERANS								
100-543-5400	Veterans' Regional Assessment	\$ 3,000.00	\$ 3,000.00	\$ 2,924.48	\$ 2,924.48	\$ 2,924.48	\$ -	0.00%
100-543-5710	Veterans' Benefits	\$ 16,500.00	\$ 17,500.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ -	0.00%
	TOTAL	\$ 19,500.00	\$ 20,500.00	\$ 27,924.48	\$ 27,924.48	\$ 27,924.48	\$ -	0.00%
CULTURAL & RECREATION - LIBRARY								
100-610-5100	Library Director Salary	\$ 17,943.51	\$ 18,302.38	\$ 18,622.67	\$ 21,762.00	\$ -	\$ (18,622.67)	
100-610-5120	Librarian Salary	\$ 10,581.48	\$ 10,793.11	\$ 10,981.99	\$ 13,595.00	\$ -	\$ (10,981.99)	
100-610-5110	Library Custodian	\$ 1,486.68	\$ 1,516.41	\$ 1,542.95	\$ 1,891.00	\$ -	\$ (1,542.95)	
100-610-5400	Library Expenses*	\$ 18,493.33	\$ 19,094.10	\$ 19,571.54	\$ 13,781.28	\$ 51,388.38	\$ 31,816.84	
	TOTAL	\$ 48,505.00	\$ 49,706.00	\$ 50,719.15	\$ 51,029.28	\$ 51,388.38	\$ 669.23	1.32%
CULTURAL & RECREATION - PARK COMMISSION								

Town of Wales

FY18 Budget

FY18

Account #		Approved FY15	Approved FY16	Approved FY17	Requested FY18	Proposed FY18	Variance FY18 - FY17	Proposed Change %
100-620-5400	Park Commission Expense*	\$ 2,800.00	\$ 2,800.00	\$ 3,000.00	\$ 3,100.00	\$ 3,100.00	\$ 100.00	3.33%
100-630-5400	Parks and Recreation	\$ 3,800.00	\$ 3,800.00	\$ 3,800.00	\$ 3,800.00	\$ 3,800.00	\$ -	0.00%
100-691-5400	Historical Commission	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ -	0.00%
100-692-5400	Memorial & Armistice Day	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	0.00%
	TOTAL	\$ 10,100.00	\$ 10,100.00	\$ 10,300.00	\$ 10,400.00	\$ 10,400.00	\$ 100.00	0.97%
DEBT SERVICE								
100-710-5420	Long Term Debt Interest	\$ 2,060.00	\$ 1,030.00	\$ -	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	
100-710-5410	Long Term Debt Principal	\$ 20,000.00	\$ 20,000.00	\$ -	\$ 34,000.00		\$ -	
	Inside Budget, Outside Prop 2 1/2						\$ -	
	Total Fire Truck Note	\$ 22,060.00	\$ 21,030.00	\$ -	\$ 37,000.00	\$ 3,000.00	\$ 3,000.00	
							\$ -	
100-759-5762	Treasurer Interest on Loans	\$ 3,000.00	\$ 1,200.00	\$ 500.00	\$ -	\$ -	\$ (500.00)	-100.00%
	TOTAL	\$ 25,060.00	\$ 22,230.00	\$ 500.00	\$ 37,000.00	\$ 3,000.00	\$ 2,500.00	500.00%
UNCLASSIFIED								
100-911-5110	County Retirement Assessment	\$ 105,303.00	\$ 115,614.00	\$ 114,604.00	\$ 112,702.00	\$ 112,702.00	\$ (1,902.00)	-1.66%
100-913-5100	Unemployment Insurance	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00	\$ -	0.00%
100-914-5100	Chapter 32B Medical/Life/Dental	\$ 401,000.00	\$ 420,000.00	\$ 430,000.00	\$ 435,000.00	\$ 435,000.00	\$ 5,000.00	1.16%
100-916-5100	Medicare Town Share	\$ 25,500.00	\$ 25,900.00	\$ 25,900.00	\$ 25,900.00	\$ 25,900.00	\$ -	0.00%
100-945-5700	Insurance, Bonds and Workers Comp	\$ 95,500.00	\$ 101,900.00	\$ 106,000.00	\$ 98,500.00	\$ 110,000.00	\$ 4,000.00	3.77%
	TOTAL	\$ 633,803.00	\$ 669,914.00	\$ 683,004.00	\$ 678,602.00	\$ 690,102.00	\$ 7,098.00	1.04%
	Grand Total Expense:	\$ 3,892,941.32	\$ 4,050,230.54	\$ 4,102,354.13	\$ 4,278,674.54	\$ 4,249,882.63	\$ 147,528.50	3.60%

Breakout of Expenses

