

## MEMORANDUM

**TO:** Mayor Jones and Members of the Board  
**FROM:** Randi Gallivan, Town Clerk  
**DATE:** February 15, 2018  
**RE:** **Budget Review – General Fund Expenses**

As part of the overall budget discussion, the Board has requested a review of the various revenue and expense items in the budget. The next expense items for review and discussion by the Board are the General Fund Expenses not including Personnel Expenses discussed at the January 18 meeting. An up-to-date copy of those budget items is attached.

**General Fund Expenses  
2018 Budget**

<u>Account</u>	<u>Account Title</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Est YE</u>	<u>2017 Actual</u>	<u>2018 Budget</u>
<b>Admin</b>						
10-41-110	Personnel Expenses	126,235	129,926	129,500	130,183	131,224
10-41-116	Payroll Taxes (7.65%)	9,632	9,939	9,907	9,959	10,039
10-41-118	Workers Compensation Ins.	956	1,000	951	951	1,000
10-41-120	Supplies/Materials	202	500	100	500	200
10-41-130	Postage/Bulk Mail Charges	240	300	300	298	300
10-41-140	Printing	928	200	0	0	100
10-41-141	Newsletter	165	250	125	129	200
10-41-143	Municipal Code Supplements	1,423	2,500	835	835	1,400
10-41-145	Legal Notices	599	600	500	508	250
10-41-148	Recording Fees	11	100	13	13	50
10-41-151	Audit	7,500	7,500	7,500	7,500	7,500
10-41-152	Legal	10,352	10,000	10,500	10,809	10,000
10-41-160	County Treasurer Fees	851	900	900	836	1,021
10-41-170	Communications/IT	2,604	2,500	2,728	2,978	2,550
10-41-171	Telephone/Internet	3,010	2,800	2,500	2,362	2,700
10-41-172	E-mail Server	484	500	500	498	500
10-41-173	Web Site Dev/Mgmt	277	300	240	240	250
10-41-180	Insurance	5,404	5,500	4,571	4,571	4,750
10-41-182	Membership/Dues/Training	2,290	4,200	2,300	2,165	3,700
10-41-190	Miscellaneous Expense	0	150	150	123	150
10-41-192	Bank Service Charges	24	50	24	24	24
	<b>Total Administration</b>	<b>173,187</b>	<b>179,715</b>	<b>174,144</b>	<b>175,482</b>	<b>177,908</b>
<b>Elections</b>						
10-42-121	Elections - Judges	325	0	0	0	350
10-42-131	Election Expenses	162	0	600	534	1,000
		<b>487</b>	<b>0</b>	<b>600</b>	<b>534</b>	<b>1,350</b>
<b>Judicial</b>						
10-44-211	Judge	2,750	3,000	3,250	3,250	3,000
10-44-220	Court Related Expenses	3,617	5,000	5,000	3,860	5,000
		<b>6,367</b>	<b>8,000</b>	<b>8,250</b>	<b>7,110</b>	<b>8,000</b>
<b>Public Safety</b>						
10-46-311	Law Enforcement	85,567	85,394	85,110	85,110	102,056
10-46-314	Off Duty Officer Patrols	11,360	12,000	13,800	12,745	11,000
10-46-400	Animal Control	325	325	325	65	325
		<b>97,252</b>	<b>97,719</b>	<b>99,235</b>	<b>97,920</b>	<b>113,381</b>

**General Fund Expenses  
2018 Budget**

<u>Account</u>	<u>Account Title</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Est YE</u>	<u>2017 Actual</u>	<u>2018 Budget</u>
<b>Public Works</b>						
10-48-451	Planning	3,016	5,000	3,500	4,748	5,000
10-48-452	Engineering	16,672	18,000	10,500	11,844	10,000
10-48-453	Code Enforcement	5,762	8,000	6,500	6,519	6,500
10-48-454	Snow Removal	18,915	25,000	15,000	4,120	20,000
10-48-455	Roads Maintenance Contract	39,106	39,000	36,358	36,358	36,358
10-48-456	Traffic Control/Signage	15,544	5,000	5,000	4,406	1,500
10-48-457	Building Permit Expenses	45,798	15,000	22,000	20,532	15,000
10-48-458	St. Cut/ROW Permit Expenses	4,400	2,000	1,500	1,415	750
10-48-459	Street Lights	1,155	1,250	1,270	1,258	1,300
10-48-460	Roads & ROW Maintenance	0	0	15,000	10,138	15,000
10-48-500	Comm Events (Parade,Directory)	6,353	8,000	7,000	5,319	5,000
10-48-600	Storage Unit	572	600	637	637	675
		<b>157,294</b>	<b>126,850</b>	<b>124,265</b>	<b>107,294</b>	<b>117,083</b>
<b>ESTIP</b>						
10-52-620	ESTIP	130,315	130,000	125,000	104,350	130,000
		<b>130,315</b>	<b>130,000</b>	<b>125,000</b>	<b>104,350</b>	<b>130,000</b>
<b>Capital</b>						
10-58-800	Capital Exp > \$5,000.00	5,843	30,000	18,655	18,655	0
10-58-801	Capital Exp < \$5,000.00	0	0	0	0	0
10-58-804	Improvements - Ring Road	60	39,289	4,500	4,500	0
		<b>5,903</b>	<b>69,289</b>	<b>23,155</b>	<b>23,155</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>570,804</b>	<b>611,573</b>	<b>554,649</b>	<b>515,845</b>	<b>547,722</b>