

**Town of Vermont 2009 Budget and Expenditure Summary**

Code

|  | <b>2008</b>     | <b>2008 to</b>   | <b>2008</b>      | <b>2009</b>   |              |
|--|-----------------|------------------|------------------|---------------|--------------|
|  | <b>Budgeted</b> | <b>8/31/2008</b> | <b>Projected</b> | <b>Detail</b> | <b>Total</b> |

**General Government**

**Legislative (Board)**

|                                |                 |                |                 |          |                 |
|--------------------------------|-----------------|----------------|-----------------|----------|-----------------|
| Board Salaries and per Diem    | \$10,000        | \$5,080        | \$10,000        | \$10,000 |                 |
| FICA/Medicare (Town share)     | \$765           | \$389          | \$765           | \$765    |                 |
| Workers Compensation           | \$64            | \$0            | \$64            | \$58     |                 |
| Mileage and Expenses           | \$1,000         | \$796          | \$1,400         | \$1,400  |                 |
| <b>51100 Total Legislative</b> | <b>\$11,829</b> | <b>\$6,265</b> | <b>\$12,229</b> |          | <b>\$12,223</b> |

|                               |                |              |              |  |                |
|-------------------------------|----------------|--------------|--------------|--|----------------|
| <b>51300 Legal (attorney)</b> | <b>\$5,000</b> | <b>\$163</b> | <b>\$250</b> |  | <b>\$5,000</b> |
|-------------------------------|----------------|--------------|--------------|--|----------------|

**General Administration**

**Clerk**

|                            |                 |                 |                 |          |                 |
|----------------------------|-----------------|-----------------|-----------------|----------|-----------------|
| Salary                     | \$14,787        | \$9,858         | \$14,787        | \$15,378 |                 |
| Extra Help Wages           | \$500           | \$0             | \$0             | \$500    |                 |
| FICA/Medicare (Town share) | \$1,169         | \$754           | \$1,131         | \$1,215  |                 |
| Health Insurance           | \$6,500         | \$4,278         | \$6,465         | \$6,800  |                 |
| Retirement                 | \$1,257         | \$838           | \$1,257         | \$1,307  |                 |
| Income Protection          | \$36            | \$25            | \$36            | \$36     |                 |
| Workman's Compensation     | \$98            | \$0             | \$87            | \$90     |                 |
| Mileage and Expenses       | \$1,000         | \$481           | \$950           | \$1,000  |                 |
| <b>51420 Total Clerk</b>   | <b>\$25,347</b> | <b>\$16,234</b> | <b>\$24,713</b> |          | <b>\$26,326</b> |

|                             |                |                |                |         |                |
|-----------------------------|----------------|----------------|----------------|---------|----------------|
| Election Inspectors         | \$1,080        | \$540          | \$1,080        | \$1,080 |                |
| Election Inspector Training | \$1,000        | \$0            | \$200          | \$500   |                |
| Workers Compensation        | \$13           | \$3            | \$8            | \$10    |                |
| County Support Services     | \$800          | \$486          | \$1,000        | \$1,000 |                |
| Supplies                    | \$250          | \$54           | \$62           | \$250   |                |
| Maintenance Contracts       | \$275          | \$0            | \$250          | \$600   |                |
| <b>51440 Elections</b>      | <b>\$3,418</b> | <b>\$1,083</b> | <b>\$2,600</b> |         | <b>\$3,440</b> |

|   |                 |                 |                 |  |                 |
|---|-----------------|-----------------|-----------------|--|-----------------|
| <b>51400 Total General Administration</b> | <b>\$28,766</b> | <b>\$17,317</b> | <b>\$27,313</b> |  | <b>\$29,766</b> |
|---|-----------------|-----------------|-----------------|--|-----------------|

**Financial Administration**

|                         |            |            |            |  |            |
|-------------------------|------------|------------|------------|--|------------|
| <b>51510 Accounting</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |  | <b>\$0</b> |
|-------------------------|------------|------------|------------|--|------------|

**Treasurer**

|                              |                |                |                |         |                |
|------------------------------|----------------|----------------|----------------|---------|----------------|
| Salary                       | \$6,551        | \$4,367        | \$6,551        | \$6,813 |                |
| FICA/Medicare (Town Share)   | \$501          | \$334          | \$501          | \$521   |                |
| Workman's Compensation       | \$42           | \$0            | \$39           | \$40    |                |
| Mileage and Expenses         | \$450          | \$95           | \$450          | \$500   |                |
| <b>51520 Total Treasurer</b> | <b>\$7,544</b> | <b>\$4,796</b> | <b>\$7,541</b> |         | <b>\$7,874</b> |

|                                     |                |                |                |  |                |
|-------------------------------------|----------------|----------------|----------------|--|----------------|
| <b>51530 Assessment of Property</b> | <b>\$7,700</b> | <b>\$3,903</b> | <b>\$7,800</b> |  | <b>\$7,800</b> |
|-------------------------------------|----------------|----------------|----------------|--|----------------|

|   |                 |                |                 |  |                 |
|---|-----------------|----------------|-----------------|--|-----------------|
| <b>51500 Total Financial Administration</b> | <b>\$15,244</b> | <b>\$8,699</b> | <b>\$15,341</b> |  | <b>\$15,674</b> |
|---|-----------------|----------------|-----------------|--|-----------------|

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|  | 2008     | 2008 to   | 2008      | 2009   |       |
|--|----------|-----------|-----------|--------|-------|
|  | Budgeted | 8/31/2008 | Projected | Detail | Total |

**General Buildings and Plant (Town Hall)**

|  |                |                |                |         |                |
|--|----------------|----------------|----------------|---------|----------------|
| Maintenance and Repairs                        | \$4,000        | \$12           | \$3,000        | \$2,000 |                |
| Supplies                                       | \$750          | \$37           | \$200          | \$200   |                |
| Propane  | \$2,425        | \$2,419        | \$2,419        | \$3,000 |                |
| Electricity                                    | \$645          | \$358          | \$645          | \$668   |                |
| Telephone and Internet Services                | \$1,000        | \$450          | \$800          | \$800   |                |
| Holding Tank                                   | \$120          | \$0            | \$110          | \$120   |                |
| Insurance                                      | \$661          | \$0            | \$661          | \$736   |                |
| <b>51600 Total General Buildings and Plant</b> | <b>\$9,601</b> | <b>\$3,276</b> | <b>\$7,835</b> |         | <b>\$7,524</b> |

**Other General Government**

|   |                |                |                |         |                |
|---|----------------|----------------|----------------|---------|----------------|
| 51932 Highway, Insurance (1/2 General Liability)      | \$965          | \$0            | \$1,402        | \$953   |                |
| 51938 Other Insurance (Bonds & 1/2 General Liability) | \$1,330        | \$0            | \$1,201        | \$1,318 |                |
| General Government Software & Supplies                | \$2,000        | \$734          | \$1,200        | \$1,500 |                |
| Equipment & Equipment Service Contracts (security)    | \$350          | \$0            | \$350          | \$350   |                |
| Notice and Ordinance Publication                      | \$3,000        | \$1,670        | \$3,000        | \$3,000 |                |
| Dane County Towns Association                         | \$1,191        | \$1,191        | \$1,191        | \$1,191 |                |
| WI Towns Association                                  | \$425          | \$419          | \$419          | \$425   |                |
| BE Chamber of Commerce                                | \$100          | \$0            | \$100          | \$100   |                |
| Other1  |                |                |                |         |                |
| <b>51980 Total Other General Government</b>           | <b>\$9,361</b> | <b>\$4,014</b> | <b>\$8,863</b> |         | <b>\$8,837</b> |

|                                       |                 |                 |                 |  |                 |
|---------------------------------------|-----------------|-----------------|-----------------|--|-----------------|
| <b>51000 Total General Government</b> | <b>\$79,801</b> | <b>\$39,571</b> | <b>\$71,581</b> |  | <b>\$79,024</b> |
|---------------------------------------|-----------------|-----------------|-----------------|--|-----------------|

**Public Safety**

|  |                  |                 |                 |          |                 |
|--|------------------|-----------------|-----------------|----------|-----------------|
| 52100 Law Enforcement                  | \$0              | \$0             | \$0             |          | \$0             |
| Black Earth Fire Operating Budget      | \$17,896         | \$13,421        | \$17,896        | \$18,137 |                 |
| BE Joint Fire District 2% Dues         | \$1,739          | \$1,793         | \$1,793         | \$1,793  |                 |
| Black Earth Fire Surcharge (equipment) | \$0              | \$0             | \$0             | \$0      |                 |
| Total Black Earth Joint Fire District  | \$19,635         | \$15,214        | \$19,689        |          | \$19,930        |
| Total Mt Horeb Fire District           | \$26,550         | \$26,550        | \$26,550        |          | \$27,511        |
| <b>52200 Total Fire Protection</b>     | <b>\$46,185</b>  | <b>\$41,764</b> | <b>\$46,239</b> |          | <b>\$47,441</b> |
| District 1 EMS                         | \$2,550          | \$1,911         | \$2,550         | \$2,600  |                 |
| District 1 EMS Building                | \$46,599         | \$20,280        |                 | \$0      |                 |
| Dist 1 Revenue Sharing Reimbursement   | \$2,245          | \$2,245         | \$2,245         | \$0      |                 |
| Mt. Horeb EMS                          | \$0              | \$0             | \$0             | \$0      |                 |
| <b>52300 Total Ambulance (EMS)</b>     | <b>\$51,394</b>  | <b>\$24,436</b> | <b>\$4,795</b>  |          | <b>\$2,600</b>  |
| 52400 Inspection (Building)            | \$5,000          | \$1,395         | \$2,800         |          | \$5,000         |
| Bicycle Signs                          | \$0              | \$0             | \$0             | \$0      |                 |
| Weather Radios                         | \$0              | \$363           | \$363           | \$0      |                 |
| 52900 Other Public Safety              | \$0              | \$363           | \$363           |          | \$0             |
| <b>52000 Total Public Safety</b>       | <b>\$102,578</b> | <b>\$67,958</b> | <b>\$54,197</b> |          | <b>\$55,041</b> |

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|--|----------|-----------|-----------|--------|-------|
|  | Budgeted | 8/31/2008 | Projected | Detail | Total |

**Public Works**

**Highway and Street Maintenance and Construction**

**Highway and Street Maintenance**

Employee Labor

Patrolman

|                   |          |          |          |          |  |
|-------------------|----------|----------|----------|----------|--|
| Regular Wages     | \$49,129 | \$35,286 | \$48,560 | \$41,870 |  |
| Overtime          | \$4,350  | \$4,725  | \$5,500  | \$4,250  |  |
| Health Insurance  | \$13,200 | \$10,834 | \$13,200 | \$13,850 |  |
| Dental Insurance  | \$930    | \$774    | \$1,201  | \$1,400  |  |
| Retirement        | \$5,033  | \$4,241  | \$5,000  | \$4,889  |  |
| Income Protection | \$120    | \$50     | \$70     | \$120    |  |

Extra Labor

|                             |                 |                 |                 |         |                 |
|-----------------------------|-----------------|-----------------|-----------------|---------|-----------------|
| Regular Wages               | \$4,046         | \$7,272         | \$8,000         | \$7,500 |                 |
| Overtime                    | \$0             | \$325           | \$325           | \$0     |                 |
| FICA/Medicare (Town share)  | \$4,401         | \$3,642         | \$4,772         | \$4,102 |                 |
| Workman's Compensation      | \$2,214         | \$0             | \$1,989         | \$2,740 |                 |
| Training and Testing        | \$500           | \$0             | \$350           | \$500   |                 |
| <b>Total Employee Labor</b> | <b>\$83,923</b> | <b>\$67,149</b> | <b>\$88,967</b> |         | <b>\$81,221</b> |

Contract Labor

|                             |                |            |            |         |                |
|-----------------------------|----------------|------------|------------|---------|----------------|
| Emergency Tree Removal      | \$500          | \$0        | \$0        | \$500   |                |
| Tree Trimming Maintenance   | \$5,000        | \$0        | \$0        | \$5,000 |                |
| <b>Total Contract Labor</b> | <b>\$5,500</b> | <b>\$0</b> | <b>\$0</b> |         | <b>\$5,500</b> |

Road Maintenance Materials

|   |                  |                  |                  |           |                  |
|---|------------------|------------------|------------------|-----------|------------------|
| Engineering & Permit Fees               | \$0              | \$444            | \$2,483          | \$2,500   |                  |
| Paving and Patching                     | \$0              | \$10,632         | \$11,000         | \$15,000  |                  |
| Chip Sealing                            | \$126,320        | \$124,036        | \$124,036        | \$125,000 |                  |
| Crack Filling                           | \$6,000          | \$10,000         | \$10,000         | \$10,000  |                  |
| Culverts                                | \$5,000          | \$8,972          | \$10,000         | \$6,000   |                  |
| Signs and Markers                       | \$0              | \$0              | \$0              | \$1,500   |                  |
| Gravel                                  | \$15,000         | \$1,764          | \$2,500          | \$5,000   |                  |
| Sand and Salt                           | \$21,774         | \$5,618          | \$22,000         | \$18,000  |                  |
| <b>Total Road Maintenance Materials</b> | <b>\$174,094</b> | <b>\$161,022</b> | <b>\$182,019</b> |           | <b>\$183,000</b> |

Garage

|                         |                |                |                |         |                 |
|-------------------------|----------------|----------------|----------------|---------|-----------------|
| Maintenance and Repairs | \$3,000        | \$2,029        | \$2,200        | \$4,000 |                 |
| Supplies                | \$2,000        | \$1,936        | \$2,300        | \$2,000 |                 |
| Propane                 | \$2,425        | \$2,419        | \$2,419        | \$3,000 |                 |
| Electricity             | \$699          | \$358          | \$699          | \$723   |                 |
| Telephone               | \$850          | \$629          | \$850          | \$900   |                 |
| Insurance               | \$661          | \$0            | \$661          | \$736   |                 |
| <b>Total Garage</b>     | <b>\$9,635</b> | <b>\$7,371</b> | <b>\$9,129</b> |         | <b>\$11,359</b> |

Vehicles and Equipment

|                                     |                 |                 |                 |          |                 |
|-------------------------------------|-----------------|-----------------|-----------------|----------|-----------------|
| Maintenance and Repairs             | \$11,500        | \$5,878         | \$6,500         | \$8,500  |                 |
| Fuel                                | \$12,500        | \$12,689        | \$15,500        | \$14,500 |                 |
| Equipment Rental                    | \$3,000         | \$2,952         | \$2,952         | \$4,000  |                 |
| Insurance                           | \$974           | \$57            | \$974           | \$1,100  |                 |
| <b>Total Vehicles and Equipment</b> | <b>\$27,974</b> | <b>\$21,576</b> | <b>\$25,926</b> |          | <b>\$28,100</b> |

|       |  |                  |                  |                  |  |                  |
|-------|--|------------------|------------------|------------------|--|------------------|
| 53311 | <b>Total Highway and Street Maintenance</b>  | <b>\$301,126</b> | <b>\$257,118</b> | <b>\$306,041</b> |  | <b>\$309,180</b> |
| 53315 | <b>Total Highway and Street Construction</b> | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       |  | <b>\$12,000</b>  |

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|--|----------|-----------|-----------|--------|-------|
|  | Budgeted | 8/31/2008 | Projected | Detail | Total |

**Sanitation**

|       |                               |                  |                  |                  |         |                  |
|-------|-------------------------------|------------------|------------------|------------------|---------|------------------|
| 53620 | Refuse and Garbage Collection | \$0              | \$0              | \$0              | \$0     |                  |
| 53630 | Solid Waste Disposal          | \$0              | \$0              | \$0              | \$0     |                  |
| 53640 | Weed and Nuisance Control     | \$1,000          | \$1,778          | \$2,000          | \$2,000 |                  |
|       | <b>Total Sanitation</b>       | <b>\$1,000</b>   | <b>\$1,778</b>   | <b>\$2,000</b>   |         | <b>\$2,000</b>   |
|       |                               |                  |                  |                  |         |                  |
| 53000 | <b>Total Public Works</b>     | <b>\$302,126</b> | <b>\$258,896</b> | <b>\$308,041</b> |         | <b>\$323,180</b> |

**Health and Human Services**

|       |  |                |                |                |         |                |
|-------|--|----------------|----------------|----------------|---------|----------------|
| 54600 | Senior Citizen Programs                | \$1,100        | \$1,100        | \$1,100        | \$1,350 |                |
| 54910 | Cemetery (Veterans Graves)             | \$118          | \$118          | \$118          | \$118   |                |
| 54000 | <b>Total Health and Human Services</b> | <b>\$1,218</b> | <b>\$1,218</b> | <b>\$1,218</b> |         | <b>\$1,468</b> |

**Culture, Recreation & Education**

**Other Culture**

|       |                            |              |              |              |         |                |
|-------|----------------------------|--------------|--------------|--------------|---------|----------------|
|       | Vermont's Voice Newsletter | \$700        | \$534        | \$800        | \$1,000 |                |
|       | Black Earth Community Club | \$10         | \$0          | \$10         | \$10    |                |
| 55190 | <b>Total Other Culture</b> | <b>\$710</b> | <b>\$534</b> | <b>\$810</b> |         | <b>\$1,010</b> |

**Recreation Programs & Events**

|       |  |                |                |                |         |                |
|-------|--|----------------|----------------|----------------|---------|----------------|
|       | Event Deposit Refunds                            | \$0            | \$0            | \$0            | \$0     |                |
|       | Town Picnic                                      | \$1,000        | \$950          | \$1,000        | \$1,000 |                |
| 55300 | <b>Total Recreation Programs and Events</b>      | <b>\$1,000</b> | <b>\$950</b>   | <b>\$1,000</b> |         | <b>\$1,000</b> |
| 55000 | <b>Total Culture, Recreation &amp; Education</b> | <b>\$1,710</b> | <b>\$1,484</b> | <b>\$1,810</b> |         | <b>\$2,010</b> |

**Conservation and Development**

Planning

|  |                                      |         |         |         |         |  |
|--|--------------------------------------|---------|---------|---------|---------|--|
|  | Planning Commission Secretary Salary | \$4,326 | \$2,884 | \$4,326 | \$4,456 |  |
|  | Planning Commission per Diem         | \$6,200 | \$2,130 | \$3,200 | \$5,000 |  |
|  | Property Register/Density Research   | \$2,000 | \$1,135 | \$2,000 | \$2,000 |  |
|  | FICA/Medicare (Town share)           | \$958   | \$470   | \$729   | \$876   |  |
|  | Workers Comp                         | \$80    | \$0     | \$80    | \$62    |  |
|  | Mileage & Expenses                   | \$500   | \$56    | \$100   | \$400   |  |

Other Planning Expenses

|       |   |                 |                |                 |      |                 |
|-------|---|-----------------|----------------|-----------------|------|-----------------|
|       | BE Creek Watershed Association            | \$50            | \$50           | \$50            | \$50 |                 |
|       | Upper Sugar River Watershed Association   | \$50            | \$50           | \$50            | \$50 |                 |
|       | Comprehensive Planning                    | \$1,000         | \$0            | \$1,000         | \$0  |                 |
| 56300 | <b>Total Conservation and Development</b> | <b>\$15,164</b> | <b>\$6,775</b> | <b>\$11,535</b> |      | <b>\$12,894</b> |

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|--|----------|-----------|-----------|--------|-------|
|  | Budgeted | 8/31/2008 | Projected | Detail | Total |

**Capital Outlay**

|       |                             |                 |                 |                 |          |                 |
|-------|-----------------------------|-----------------|-----------------|-----------------|----------|-----------------|
| 57100 | General Government          | \$0             |                 |                 | \$0      |                 |
| 57200 | Public Safety               | \$0             |                 |                 | \$0      |                 |
|       | Transportation              |                 |                 |                 |          |                 |
|       | Highway and Street          |                 |                 |                 |          |                 |
| 57324 | Highway Equipment Outlay    | \$53,776        | \$36,335        | \$53,776        | \$15,000 |                 |
| 57327 | Highway Building Outlay     | \$0             | \$0             | \$0             | \$0      |                 |
| 57300 | Total Transportation        | \$53,776        | \$36,335        | \$53,776        |          | \$15,000        |
| 57000 | <b>Total Capital Outlay</b> | <b>\$53,776</b> | <b>\$36,335</b> | <b>\$53,776</b> |          | <b>\$15,000</b> |

**Debt Service**

Principal

|       |                    |     |     |     |  |     |
|-------|--------------------|-----|-----|-----|--|-----|
|       | Fire Protection    |     |     |     |  |     |
|       | Ambulance EMS      |     |     |     |  |     |
|       | Highway and Street | \$0 | \$0 | \$0 |  |     |
| 58100 | Total Principal    | \$0 | \$0 | \$0 |  | \$0 |

Interest and Fiscal Charges

|       |                                   |     |     |       |     |     |
|-------|-----------------------------------|-----|-----|-------|-----|-----|
|       | Fire Protection                   | \$0 | \$0 | \$0   | \$0 |     |
|       | Ambulance EMS                     | \$0 |     | \$104 | \$0 |     |
|       | Highway and Street                | \$0 | \$0 | \$0   | \$0 |     |
| 58200 | Total Interest and Fiscal Charges | \$0 | \$0 | \$104 |     | \$0 |

|       |                           |            |            |              |  |            |
|-------|---------------------------|------------|------------|--------------|--|------------|
| 58000 | <b>Total Debt Service</b> | <b>\$0</b> | <b>\$0</b> | <b>\$104</b> |  | <b>\$0</b> |
|-------|---------------------------|------------|------------|--------------|--|------------|

**Other Financing Uses**

|       |                                   |            |            |            |     |            |
|-------|-----------------------------------|------------|------------|------------|-----|------------|
| 59900 | Other Financing Uses              | \$0        | \$0        | \$0        | \$0 |            |
| 59000 | <b>Total Other Financing Uses</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |     | <b>\$0</b> |

**Reserve Fund**

|  |                                       |                 |                 |                 |          |                 |
|--|---------------------------------------|-----------------|-----------------|-----------------|----------|-----------------|
|  | Replacement Fuel Tank                 | \$2,000         | \$2,000         | \$2,000         | \$0      |                 |
|  | Accumulated Total                     | \$6,000         | \$6,000         | \$6,000         | \$6,000  |                 |
|  | Holding Tank Deposits                 | \$3,000         | \$3,000         | \$3,000         | \$0      |                 |
|  | Accumulated Total                     | \$6,000         | \$6,000         | \$6,000         | \$6,000  |                 |
|  | Patrolman Retirement Health Insurance | \$10,000        | \$10,000        | \$10,000        | \$10,000 |                 |
|  | Accumulated Total                     | \$10,000        | \$10,000        | \$10,000        | \$20,000 |                 |
|  | Revaluation                           | \$0             | \$0             | \$0             | \$10,000 |                 |
|  | Accumulated Total                     | \$0             | \$0             | \$0             | \$10,000 |                 |
|  | Bergum Rd Box Culvert                 | \$0             | \$0             | \$0             | \$20,000 |                 |
|  | Accumulated Total                     | \$0             | \$0             | \$0             | \$20,000 |                 |
|  | <b>Total Reserve Fund</b>             | <b>\$15,000</b> | <b>\$15,000</b> | <b>\$15,000</b> |          | <b>\$40,000</b> |
|  | <b>Contingency Fund</b>               | <b>\$0</b>      | <b>\$0</b>      | <b>\$0</b>      |          |                 |
|  | Accumulated Total                     |                 |                 |                 |          |                 |
|  | <b>Minimum Operating Balance</b>      | <b>\$0</b>      | <b>\$0</b>      | <b>\$0</b>      |          | <b>\$0</b>      |
|  | Accumulated Total                     |                 |                 |                 |          |                 |

**Total Expenditure Budget**

|                  |                  |                  |  |                  |
|------------------|------------------|------------------|--|------------------|
| <b>\$571,373</b> | <b>\$427,237</b> | <b>\$517,262</b> |  | <b>\$528,617</b> |
|------------------|------------------|------------------|--|------------------|