

Highway Expenses							
Acct #	Acct. Description	Budget FY13	Spent FY13	Budget FY14	FY14 YTD	FY15 Proposal	Notes
7110	Road Crew Gross wages	\$210,000	\$176,821.94		\$78,895	\$194,758	Guilford has 40 hours; anything about 50 hrs offered as up to 20 hrs of comp time. Whitingham 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 number of years.
7115	Road Crew Overtime wages		\$40,388.52		\$11,010	\$48,944	Assumes worse than average year: 100 extra OT hours
7120	Road Commissioner	\$4,200	4200		\$2,100	\$4,200	Review vs. others
7130	Road Procurement		\$1,440.00				(Temp position)
7140	Road Crew Civic Duty Wages		\$263.00				
7100 Total	Salaries and Wages	\$214,200	\$223,113.46	\$229,500	\$92,005	\$247,902	No increase budgeted
7210	Conferences / Training	\$250	\$895.00	\$250	\$360.00	\$600	Six session course for computers (cost unknown); environmental
7220	Health Insurance	\$88,000	\$84,969.60	\$97,500	\$39,593	\$80,000	Based on current year's cost. May come back to this.
7230	Life Insurance	\$950	\$871.75	\$950	\$396	\$960	Premium 79.21/mo. Includes disability insurance.
7260	Retirement	\$8,500	\$8,699.02	\$10,328	\$3,596	\$11,156	4.5% of wages, so OT impacts
7270	Uniforms	\$2,520	\$7,581.96	\$7,000	\$3,376	\$4,530	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 a particular store.
7280	Hiring Costs / Drug Tests	\$250	\$577.85	\$300	\$898	\$500	"Random", but drug tests are typically free, unless new hire. Usually advertising fees.-- Planned for 50*6 advertisements
7290	Bonus & Awards	\$1,000		\$1,000		\$1,000	Should create a policy for disbursement.
7200 Total	Employee Benefits & Costs	\$101,470	\$103,595.18	\$117,328	\$48,220	\$98,746	
9710	Medicare (Highway)					\$3,595	\$5,532.28

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9720	FICA (Highway)					\$15,370	\$23,655.15
9700 Subtotal Highway	Payroll Exp--Soc. Sec. & Medicare	\$16,600		\$17,557		\$18,964	Assuming 3% raise
7310	Electricity	\$3,350	\$3,532.50	\$3,800	\$1,304	\$3,700	
7320	Heating Oil	\$7,000	\$8,309.71	\$7,000	\$6,760	\$8,008	Prebought \$7000 this year; usually 2000 gallons
7330	Communications	\$1,100	\$1,065.94	\$1,500	\$554	\$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	\$1,000	\$1,890.16	\$31,100	\$9,359	\$26,565	Roof in FY15. Have 7935 in reserve fund, plus 20K from FY14. \$2K regular maintance. FY15: demolish old garage (liability) for 1K and deal with need for storage (Possibly other other salt shed) for 10K
7360	Office Cleaning & Supplies	\$600	\$593.38	\$600	\$212	\$600	593 previous year
7370	Trash Collection	\$1,020	\$1,141.70	\$1,020	\$510	\$1,200	Lewis will research timing for new laws (recyclables). Don't know impact on cost.
7380	Shop Supplies	\$6,500	\$6,036.55	\$5,000	\$2,279	\$6,000	6037 last year
7300 Total	Garage Expenses	\$20,570	\$22,569.94	\$50,020	\$20,979	\$46,793	
7410	Sand	\$30,000	\$25,662.00	\$30,000	\$8,565	\$28,000	Went 5% lower. Go back and verify tonnage and price
7420	Salt	\$12,000	\$15,272.52	\$14,000	\$1,840	\$15,000	Recent price increases. FY11 extraordinarily high
7430	Gravel & Stone - Other: P&L says "GRAVEL"	\$7,000	\$116,092.62	\$127,000	\$51,004	\$154,000	Average year, 10K cy of crushed gravel. Have 3k cy of crushed gravel on hand. Usu. 1500 cy of stone. Using \$16/cy as gravel cost.
7431	Gravel & Stone (SRA)*		\$3,920.00				
7435	Gravel Reserve Fund: P&L says STONE	\$20,000			\$1,326	\$0	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 some years, don't spend all.
7440	Chloride	\$10,000	\$9,202.00	\$10,000	\$6,343	\$10,000	Need to bid.

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7450	Construction - Other	\$1,500	\$3,935.49	\$1,500	\$2,356	\$3,500	Is this the category for normal guardrails? What are average year needs
7451	Guardrails (SRA)*						
7460	Resurfacing - Other	\$100,000	\$17,228.25	\$90,000	\$239,822	\$100,000	We have 50,000 in reserve, so decreasing this number. May need to defer. Jacksonville Stage blacktop. Future: Collins Road also getting rough, but as class 3 road, not eligible for grant money. 6-7000 reclaim, 2700 for culverts, gravel 2500 yards; \$19/yd. delivered: \$48,302. FY13 intent: Put 40000 in reserve, use 60000.
7461	Resurfacing (SRA)*		\$500,203.00				
7462	Cold Patch & Culverts	\$8,000	\$8,669.08	\$10,000	\$9,344	\$9,000	
7463	Cold Patch & Culverts (SRA)*						
7470	Roadside Mowing	\$4,500	\$4,536.00	\$4,500	\$3,875	\$4,500	Contractor spending 80 hours; rental \$7K for a month
7475	Supplementary Road Assistance*						
7480	Road Signs	\$1,000	\$1,640.97	\$1,500	\$1,274	\$1,500	
7481	Road Signs (SRA)*						
7490	Safety Gear	\$500	\$2,505.61	\$2,000	\$315	\$500	Not uniforms--goggles, gloves, helmets
7400 Total	Road Supplies & Applications	\$194,500	\$708,867.54	\$290,500	\$326,064	\$326,000	
	Prefunding for Sterling Dump Truck	\$75,000					
	Prefunding to replace One Ton	\$-					
	Plow for 1 ton - 2012	\$-					
	Prefunding 2005 International	\$-					
	Equipment Reserve Fund	\$75,000	\$167,000	\$70,000		\$113,500	From other worksheet; done
7610	Blower						
7645	Shop Supplies & Tools		\$879.88	\$3,200		\$1,500	Air compressor in FY 14 at 2000. Putting it down a bit
7665	Trucks		\$189,617.00	\$90,000	\$149,855	\$0	FY15 expect to purchase one ton replacement from reserve fund
	Subtotal Equipment Purchases			\$93,200	\$149,855	\$1,500	
7640	Grader (Lease)	\$34,250	\$34,231.56	\$34,235	\$34,232		34231.56
7615	Excavator (Lease)	\$22,000	\$20,949.09	\$44,000	\$20,949		21996.54
7655	Loader (Lease)	\$24,050	\$24,049.15	\$24,050			24049.15

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	Equipment Lease Payments	\$80,300	\$79,230	\$102,285	\$55,181	\$56,250	From other worksheet; done
	(Former Equipment Fund)	\$-					
7660	All Equipment					\$0	
7661	All Equipment (SRA)*						
7670	Insurance- VLCT Property & Casualty/Equip	\$13,000	\$17,478.00	\$20,000	\$10,049	\$22,994	Dec 2013 pricing
7680	Repairs & Maintenance	\$50,000	\$94,732.17	\$50,000	\$25,749	\$90,000	Added 30K for body work truck 2005. a few occasional expenses; 4-5 sets of chains per truck per year; We recap large tires 4 or so times to
7685	Diesel Fuel	\$65,000	\$66,321.18	\$63,000	\$29,676	\$65,000	62K this year's bid. Ave 17,500 gallons.
7690	Finance Charge		\$2.64			\$0	
7600 Total	Equipment & Equip. Op. Costs	\$283,300	\$424,764	\$398,485	\$270,509	\$349,244	
7390	Garage Bond Interest	\$5,278		\$5,576	\$2,491	\$5,576	Account number on YTD P&L is 6551. Verify with Patty?
7390	Garage Bond Payment	\$15,000		\$15,000		\$15,000	
6550 Total	Garage Bond * (See SlctBd)	\$20,278	\$2,787.75	\$20,576	\$2,491	\$20,576	
	Highway Subtotal	\$850,918	\$1,485,697.66	\$1,123,965	\$760,267	\$1,108,224	Highway budget percent increase from FY2014: \$12,000 Verify with Howard Smith.
Incomes Against Expenses	Scott Fund	\$12,000		\$10,000		\$12,000	
	State Aid	\$135,000		\$135,000		\$135,000	
	Other Funding			\$396,000		\$0	
Raise and Appropriate Highway	\$703,918		\$582,965		\$ 961,224	Highway Raise & Appropriate increase FY14 to FY15	

*Irene Expenses Highway FY12	
7100	Road Crew Irene Wage/Benefit (est.)
7100	Irene Road Crew Wages (est.)
7431	Gravel & Stone (SRA)
7451	Guardrails (SRA)
7461	Resurfacing (SRA)
7463	Cold Patch & Culverts (SRA)
7475	Supplementary Road Assistance (Contractors)
7481	Road Signs (SRA)
7400	Irene Road Supplies & Contractors
7661	All equipment (SRA)

=SUM(H64+H63+H62+H58+H50+H54+H65)