

# City of Winooski

## Human Resource Cost Analysis

Budget FY - 2010	Budget FY - 2010	FY10 Budgeted Actual Assumptions	FY 10 Q3 Results	Perform v Adjusted	FY10 Projected	Potential Savings	FY11 Approved	Savings in FY 10 from Budget	Savings in FY 11 from FY 10 Projected
Full Time Salary	2,160,577	2,169,853	1,549,282	76%	2,027,584	-	1,903,143	132,993	124,440
Part Time Salary	310,838	310,838	174,578	66%	263,690	-	300,358	47,148	(36,668)
Overtime	123,500	123,500	170,365	75%	226,943	-	154,500	(103,443)	72,443
Reimbursed Overtime	-	-	(34,978)		(50,000)			50,000	-
Shift Differential	2,000	2,000	-	0%	2,000	-	2,000	-	-
On Call Salary	8,100	8,100	1,800	90%	2,000	-	8,100	6,100	(6,100)
Health Insurance	656,762	656,762	448,995	80%	559,334	-	396,789	97,428	162,545
Dental Insurance	12,399	12,399	22,457	78%	28,664	104	25,073	(16,265)	3,592
Life Insurance	10,628	10,628	12,726	71%	17,823	-	16,735	(7,195)	1,088
Disability Insurance	25,180	25,180	9,852	60%	16,486	335	18,400	8,694	(1,914)
Fica-Medi Expense	200,510	200,510	182,458	88%	208,291	-	180,700	(7,781)	27,591
Retirement Expense	165,597	165,597	112,270	60%	187,934	5,000	179,325	(22,337)	8,610
Unemployment Ins	12,606	12,606	9,578	44%	21,897	-	22,992	(9,291)	(1,095)
Workers Comp Ins	116,236	116,236	170,412	80%	211,843	20,000	211,843	(95,607)	-
Other Employee Benefits	22,700	22,700	17,837	72%	24,850	-	22,750	(2,150)	2,100
	3,827,633	3,836,909	2,847,633	76%	3,749,339	25,438	3,442,707	78,294	356,632

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City of Winooski  
Fund Balance Projections - February 28, 2010

Source	FY10 Budgeted	FY10 Budgeted (Actual Assumptio ns)	FY 10 Q3 Results	FY10 Projected	FY11 Approved
Revenues	5,755,085	5,375,012	4,979,645	5,541,687	5,585,654
Expenses	5,739,085	5,943,118	4,135,399	5,781,779	5,585,653
Current Year Fund Balance		(568,106)	844,245	(240,093)	
Prior Year Fund Balance	(228,030)			(228,030)	
Total Fund Balance	(228,030)			(468,123)	
Identified Savings				54,838	
Identified Additional Revenue				44,500	
Likely Fund Balance				(368,785)	

# City of Winooski

## Revenue Projections - February 28, 2010

Source	FY10 Budgeted	FY10 Budgeted Actual Assumptions	FY10 Q3 Results	FY10 Projected	Potential Additional Revenue	FY11 Approved	Explanation
<b>Property Taxes and Pilots</b>							
Property Taxes Billed	-	-		3,973,815		4,088,431	See Tax Rate Calculation
Increase in Capital Tax							Automatic by warrant
Property Tax Increase							.02 increase
Property Taxes Collected	3,973,815	3,973,815	4,189,600	3,973,815		4,088,431	Actual Collections
Current Tax Int & Penalty	10,000	10,000	10,868	11,000		10,000	Penalty for late quarterly pmts (most collected after 5/16)
Delinquent Taxes		-	-				Typically offsets current year delinquent taxes
Del Tax, Interest & Penalty	32,000	20,000	20,645	21,000		20,000	As stated - may go down if tax collector is hired - paid as a percentage of penalties collected
WHA PILOT	45,000	45,000		45,000		45,000	10% of rents and full taxes on Main Street property. Proposed full
Hydro One PILOT	100,000	99,272		99,272		104,236	commercial taxes on Weaver Street
State of Vermont PILOT	4,500	4,643	4,643	4,643		4,750	Agreement with Hydro One expires in 2013
Brookside PILOT	-	6,757	6,757	6,757		6,757	East Street Offices
							For Malletts Bay Avenue property lost to Development
<b>Sub-Total</b>	<b>4,165,315</b>	<b>4,159,487</b>	<b>4,232,514</b>	<b>4,161,487</b>	<b>-</b>	<b>4,279,173</b>	
<b>Charges for Services</b>							
Collection of Education Taxes	29,500	22,635	-	22,635		23,000	.005 of taxes collected for school - State pay 1/8, school pays 3/8 (current year \$4.527M)
Zoning Permits	5,000	5,000	4,885	6,200		5,000	Zoning Office permits includes Zoning and Certificate of Occupancy
Curb cut/Street Permits	5,000	5,000	37,185	37,500		5,000	As stated - City Engineer determines amount
Building Permits	42,000	42,000	65,575	70,000	5,000	25,000	All permits offered by Building Inspector
Rental Registry	80,000	67,645	62,222	67,645		70,000	\$50/ unit on non-inspection years, \$100 / includes commercial
Other Chrges for Services	16,000	3,444	3,444	3,444		-	
<b>Sub-Total</b>	<b>177,500</b>	<b>145,724</b>	<b>173,310</b>	<b>207,424</b>	<b>5,000</b>	<b>128,000</b>	
<b>Investment Income</b>							
Interest Earned	24,000	7,000	5,686	7,000		7,000	Interest on accounts
<b>Sub-Total</b>	<b>24,000</b>	<b>7,000</b>	<b>5,686</b>	<b>7,000</b>	<b>-</b>	<b>7,000</b>	As stated
<b>Intergovernmental</b>							
Transfer From School District	39,000	39,000		38,000			School Resource Officer
Transfer From Hist Preserv	-	-	-	-		-	
Transfer From State of Vermont	55,000	49,136	44,713	49,136		49,136	Reimbursement for Class 1 highway maintenance and fees for collecting state licenses
<b>Sub-Total</b>	<b>94,000</b>	<b>88,136</b>	<b>44,713</b>	<b>87,136</b>	<b>-</b>	<b>49,136</b>	

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# City of Winooski

## Revenue Projections - February 28, 2010

Source	FY10 Budgeted	FY10 Budgeted Actual Assumptions	FY10 Q3 Results	FY10 Projected	Potential Additional Revenue	FY11 Approved	Explanation
<b>Fees, Fines and Forfeits</b>							
Parking Tickets	77,000	77,000	78,127	85,000	5,000	77,000	As stated - Higher rate in the Winter
VT Traffic Tickets	50,000	25,000	20,824	25,000		25,000	Approximately 50% of revenue from motor vehicle violations actually collected by the state. We cannot predict collection rate. Detail to follow
Accident Reports	2,000	2,000	1,586	2,000		2,000	Fee for accident reports
Animal Fines	1,000	1,000	755	1,000		1,000	As stated
Building and Health Violations	6,000	4,000	2,920	4,000		4,000	As stated - often written off if improvements are made
Forfeited Funds	4,000	-	475				Should not be budgeted - restricted funds must be used by PD
Recording & Title Fees	50,000	50,000	46,145	50,000	4,000	50,000	City clerk fees
Other Fees, Fines and Forfeits	1,000	-	-				Should not be budgeted
<b>Sub-Total</b>	<b>191,000</b>	<b>159,000</b>	<b>150,832</b>	<b>167,000</b>	<b>9,000</b>	<b>159,000</b>	
<b>Licenses and Permits</b>							
CC issued Marriage	1,700	2,675	2,656	2,675	500	2,500	As stated
CC issued Dog Licenses	2,800	2,800	2,368	2,800		3,000	As stated - due April 1
CC issued Food & Bev	2,000	3,000	50	3,000		3,500	As stated - due in spring
CC issued Animal Permits	500	-	-				Chicken permits
							State permits collected by staff. 08 and 09 include funds sent to state with corresponding expenses. Will be reported as net revenue in FY 10
CC issued Overweight Permits	2,000	-	-	500		1,500	
CC issued Other	5,500	350	255	350		350	
<b>Sub-Total</b>	<b>14,500</b>	<b>8,825</b>	<b>5,329</b>	<b>9,325</b>	<b>500</b>	<b>10,850</b>	
<b>Other</b>							
Vt Gas Agreement	12,000	12,000	-	12,000		12,000	As stated
Whitcomb Agreement	25,000	25,000	-	25,000		25,000	As stated - not collected in FY 09 amount shown was deferred
Play Fields Rentals	2,500	3,465	3,150	3,465		3,150	As stated
Pool Fees	6,000	1,497	2,048	2,500		1,500	As stated
Spec Detail Police Officer	53,000	53,000	90,205	112,756	30,000	150,000	Reimbursement from county for Drug detective (no overtime inc but compensated) and COPS Recovery Grant
Employee Contrib to Insurance	70,000		10,859				Not used
Insurance Claims		1,018	1,018	5,000			Truck Accident (Other fault) and misc
Miscellaneous	30,000	30,000	45,235	55,000		45,000	Revenue from each department's Misc category. Will be restructured
<b>Sub-Total</b>	<b>198,500</b>	<b>125,980</b>	<b>152,514</b>	<b>215,721</b>	<b>30,000</b>	<b>236,650</b>	

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# City of Winooski

## Revenue Projections - February 28, 2010

Source	FY10 Budgeted	FY10 Budgeted Actual Assumptions	FY10 Q3 Results	FY10 Projected	Potential Additional Revenue	FY11 Approved	Explanation
<b>Loan Repayment</b>							
Loan Repayment			5,733	5,733			Reimbursement from St. Stephen's for paving lot
<b>Sub-Total</b>	-	-	<b>5,733</b>	<b>5,733</b>	-	-	
<b>O'Brien Community Center</b>							
							Current year includes rent and utilities to date will be broken out. Revenue and expenses from previous year was tracked in special fund account
Rent for Space	244,116	244,116	208,436	244,116		257,185	Utility
Reimb for Services(Utilities)	47,744	47,744	-	47,744		65,500	Anticipated revenue from rental
Miscellaneous	11,410	1,000	578	1,000		1,000	
<b>Sub-Total</b>	<b>303,270</b>	<b>292,860</b>	<b>209,014</b>	<b>292,860</b>	-	<b>323,685</b>	
<b>Direct Revenues</b>	<b>5,168,085</b>	<b>4,987,012</b>	<b>4,979,645</b>	<b>5,153,687</b>	<b>44,500</b>	<b>5,193,494</b>	
<b>Transfers In</b>							
Transfer From TIF District	400,000	208,000	-	208,000		212,160	TIF transfer to general fund
Transfer From Parking Garage	50,000	50,000	-	50,000		50,000	Transfer to GF from Enterprise funds to reimburse for services provided. 08 and 09 included benefits from staff. Needs a work order system to track
Transfer From Water	50,000	50,000	-	50,000		50,000	
Transfer From Wastewater	50,000	50,000	-	50,000		50,000	
Hydro Funds	-	-	-	-		-	Draw down on original deposit by Hydro One that was agreed upon inception of the project. No funds remain
Downtown Reserve	-	-	-	-		-	Fund Closed to City Operating Reserve - used in FY 09
Community Development	-	-	-	-		-	Funds used to cover CD and GF expenses related to Community Center development
Library	-	-	-	-		-	Same as Stone House
Stonehouse	-	30,000	-	30,000		30,000	Transfer dedicated from sale to cover Library rent - current balance \$168,287
Misc Accounts	37,000	-	-	-		-	Closed
Capital Reserve	-	-	-	-		-	Current Balance \$74, 023
<b>Sub-Total</b>	<b>587,000</b>	<b>388,000</b>	<b>-</b>	<b>388,000</b>	<b>-</b>	<b>392,160</b>	
<b>TOTALS</b>	<b>5,755,085</b>	<b>5,375,012</b>	<b>4,979,645</b>	<b>5,541,687</b>	<b>44,500</b>	<b>5,585,654</b>	

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# City of Winooski

## Expense Projections - February 28, 2010

Account	Budget FY - 2010	FY10 Budgeted Actual Assumptions	FY 10 Q3 Results	Perform v Adjusted	FY10 Projected	Potential Savings	FY11 Approved	
<b>MAYOR &amp; CITY COUNCIL</b>								
Part Time Salary	7,700	7,700	4,500	58%	7,700		7,700	
Fica-Medi Expense	589	589	344	58%	589		589	
Workers Comp Ins	-	-	-		-		-	
Professional Services	1,000	1,000	3,000	100%	3,000		3,000	Channel 17 Payment
Volunteer Recognition	3,000	3,000	-	0%	2,500		1,050	
Training and Travel	1,500	1,500	-	0%	500	500	500	
Ceremonial Function								
Supplie	3,500	3,500	1,657	47%	3,500		2,500	
Historic Pres of Records	-	-	-		-		-	
<b>Sub-Total</b>	<b>17,289</b>	<b>17,289</b>	<b>9,501</b>	<b>53%</b>	<b>17,789</b>	<b>500</b>	<b>15,339</b>	
<b>CITY MANAGER'S DEPT</b>								
Permanent/Full Time	120,726	120,726	84,142	84%	100,446		80,000	Staff Reduction
Temporary/Part Time	3,000	3,000	120	24%	500		500	Staff Reduction
Health Insurance	38,783	38,783	17,562	75%	23,360		11,243	Staff Reduction / Savings with new plan
Dental Insurance	708	708	838	80%	1,048		531	
Life Insurance	529	529	529	80%	662		375	Miscalculated
Disability Insurance	1,325	1,325	316	80%	395		994	Miscalculated
Fica-Medi Expense	9,465	9,465	6,394	83%	7,684		6,120	Staff Reduction
Retirement Expense	6,036	6,036	2,069	68%	3,022		4,000	Staff Reduction
Unemployment Ins	482	482	-					Have not assigned - see General Services
Workers Comp Ins	718	718	-					Have not assigned - see General Services
Prof Services	10,000	10,000	810	14%	6,000		10,000	Operating Savings
Telephones	1,200	1,200	267	52%	510		448	
Postage	200	200	-	0%	200		200	
Printing/Copying (contrac	500	500	897	100%	900		475	
Training and Travel	1,500	1,500	50	10%	500		525	Reduce Travel from expected
General Supplies	500	500	532	89%	600		510	
City Manager Contingency								
<b>Sub-Total</b>	<b>195,672</b>	<b>195,672</b>	<b>114,527</b>	<b>79%</b>	<b>145,828</b>	<b>-</b>	<b>115,921</b>	
<b>LEGAL DEPT</b>								
Contracted Services - City	24,000	24,000	18,000	75%	24,000		24,000	
Legal Contract - Extra	18,000	18,000	6,563	36%	18,000		18,000	
Legal Contract - Outside	15,000	15,000	3,813	25%	15,000		15,000	
Legal Contract - City								
Counsel	5,000	5,000	-	0%	5,000		5,000	
Postage	100	100	-	0%	100		-	
Court Costs/Filing Fees	200	200	-	0%	200		-	
General Supplies	100	100	-	0%	100		-	
<b>Sub-Total</b>	<b>62,400</b>	<b>62,400</b>	<b>28,376</b>	<b>45%</b>	<b>62,400</b>	<b>-</b>	<b>62,000</b>	

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## City of Winooski Expense Projections - February 28, 2010

Account	Budget FY - 2010	FY10 Budgeted Actual Assumptions	FY 10 Q3 Results	Perform v Adjusted	FY10 Projected	Potential Savings	FY11 Approved	
<b>FINANCE/RECORDS DEPT</b>								
Full Time Salary	166,440	166,440	119,450	84%	142,647		102,999	Staff Reduction
Part Time Salary	-	-	-	0%	2,000		2,000	Staff Reduction
Overtime	2,500	2,500	1,110	55%	2,000		3,500	Staff Reduction
Health Insurance	47,036	47,036	29,935	80%	37,355		29,294	Staff Reduction / Savings with new plan
Dental Insurance	800	800	551	83%	667		500	Staff Reduction
Life Insurance	703	703	625	80%	782		440	Miscalculated
Disability Insurance	1,876	1,876	840	80%	1,050		821	Miscalculated
Fica-Medi Expense	12,924	12,924	9,252	85%	10,913		7,879	Staff Reduction
Retirement Expense	8,447	8,447	6,173	87%	7,132		5,150	Staff Reduction
Unemployment Ins	593	593	-				-	Have not assigned - see General Services
Workers Comp Ins	980	980	-				-	Have not assigned - see General Services
Professional Services	1,000	1,000	4,051	27%	15,000		25,000	Under estimated actual cost
Auditing Services	25,000	50,000	39,373	76%	52,000		49,400	Under estimated actual cost
Software Services	14,000	14,000	13,727	55%	25,000	5,000	23,750	Under estimated actual cost
Other equipment maint/rep	700	700	498	71%	700		714	
Copy machine lease	4,000	4,000	2,153	54%	4,000		4,080	
Telephone	1,100	1,100	641	75%	850		850	
Postage	5,000	5,000	9,994	143%	7,000		4,750	
Advertising Legal & Other	500	500	77	31%	250		250	
Printing/Copying (contrac	2,000	2,000	1,534	77%	2,000		2,040	
Training and Travel	1,000	1,000	285	34%	835		867	
General Supplies	3,500	3,500	1,514	43%	3,500		3,500	
Supplies Forms & Ballots	7,000	7,000	3,949	99%	4,000		7,350	
Equipment Maint/Repairs	-	-	864	72%	1,200		665	
Misc (Fish & Game License)	-	-	2,018	81%	2,500		2,000	Need to account for sending fees back to the state
<b>Sub-Total</b>	<b>307,099</b>	<b>332,099</b>	<b>248,613</b>	<b>77%</b>	<b>323,380</b>	<b>5,000</b>	<b>277,799</b>	

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# City of Winooski

## Expense Projections - February 28, 2010

Account	Budget FY - 2010	FY10 Budgeted Actual Assumptions	FY 10 Q3 Results	Perform v Adjusted	FY10 Projected	Potential Savings	FY11 Approved	
<b>GENERAL SERVICES</b>								
Full Time Salary	8,966	18,242	11,787	98%	12,000			Change in staff from original budget - eliminated position
Health Insurance	5,570	5,570	7,838	100%	7,868		6,298	Change in staff from original budget - eliminated position
Dental Insurance	125	125	159	100%	159			Change in staff from original budget - eliminated position
Life Insurance	38	38	121	100%	121			Miscalculated
Disability Insurance	133	133	87	100%	87			Miscalculated
Fica-Medi Expense	686	686	922	100%	922			Change in staff from original budget - eliminated position
Retirement Expense	456	456	654	100%	654			Change in staff from original budget - eliminated position
Unemployment Ins	50	50	-					Have not assigned - see General Services
Workers Comp Ins	52	52	-					Have not assigned - see General Services
Health Insurance Broker Fee	4,000	4,000	3,290	34%	9,744		20,000	Hired Broker with fee to save on insurance costs
Computer Maint. & Service	2,000	2,000	125	6%	2,000	1,500	10,000	
Camera System Maint.							3,500	
Telephone System M & S	2,000	2,000	125	50%	250		2,000	
Copier Lease, Maint & Ser	7,900	7,900	5,898	75%	7,900		7,900	
Postage Meter Lease & Sup	1,250	1,250	514	41%	1,250		1,275	
Property and Casualty Ins	113,718	286,479	212,062	72%	295,367		295,367	Did not budget
Liability Ins	117,413						-	in Property and casualty
Vehicle Ins	35,348						-	in Property and Casualty
Worker's Comp		95,607	170,412	80%	211,843	20,000	211,843	Budgeted in departments - see below for analysis
VLCT UI			9,578	44%	21,897		22,992	Budgeted in departments - see below for analysis
Internet Connection	2,100	2,100	609	80%	761			
Advertising Legal & Other	3,000	3,000	376	50%	750		773	
Employee Benefits			1,405	47%	3,000	1,500	3,000	
Small Claims Acct	4,000		2,779	79%	3,500		5,000	
Anticipated Savings (see Action Option)							(129,686)	
<b>Sub-Total</b>	<b>308,805</b>	<b>429,688</b>	<b>428,740</b>	<b>74%</b>	<b>580,072</b>	<b>23,000</b>	<b>460,261</b>	

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## City of Winooski Expense Projections - February 28, 2010

Account	Budget FY - 2010	FY10 Budgeted Actual Assumptions	FY 10 Q3 Results	Perform v Adjusted	FY10 Projected	Potential Savings	FY11 Approved	
<b>PLAN/ZONING/ASSESSING</b>								
Full Time Salary	78,717	78,717	59,550	74%	80,243		70,607	Assigned support then staff reduced
Part Time Salary	-	-	-		-		-	
Overtime	-	-	-		-		-	
Health Insurance	13,822	13,822	7,672	77%	9,909		5,668	Assigned support then staff reduced - Savings with new plan
Dental Insurance	500	500	413	83%	500		525	Assigned support then staff reduced
Life Insurance	334	334	495	80%	619		351	Miscalculated
Disability Insurance	893	893	367	80%	458		906	Miscalculated
Fica-Medi Expense	6,022	6,022	4,477	73%	6,139		5,401	Assigned support then staff reduced
Retirement Expense	4,635	4,635	3,498	87%	4,012		3,530	Assigned support then staff reduced
Unemployment Ins	250	250	-					Have not assigned - see General Services
Workers Comp Ins	457	457	-					Have not assigned - see General Services
Professional Services (annual contribution toward re-writes)	2,500	2,500		0%	1,000		2,000	
Reappraisal Services	5,000	5,000	202	6%	3,500		4,000	
Telephone	600	600	276	46%	600		600	
Postage	600	600	-	0%	600		600	
Advertising Legal & Other	2,000	2,000	1,106	55%	2,000		2,000	
Printing/Copying (contrac	2,000	2,000	64	3%	2,000		500	
Training and Travel	2,000	2,000	1,312	87%	1,500		2,000	
General Supplies	3,000	3,000	1,349	67%	2,000		2,500	
Gasoline/Oil	-	-					-	
Planning Grant Match	-	-	-		-		1,000	
<b>Sub-Total</b>	<b>123,330</b>	<b>123,330</b>	<b>80,780</b>	<b>70%</b>	<b>115,080</b>	<b>-</b>	<b>102,189</b>	

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## City of Winooski Expense Projections - February 28, 2010

Account	Budget FY - 2010	FY10 Budgeted Actual Assumptions	FY 10 Q3 Results	Perform v Adjusted	FY10 Projected	Potential Savings	FY11 Approved	
<b>BUILDING and FIRE MARSHAL REGULATIONS</b>								
Full Time Salary	46,480	46,480	33,861	100%	33,861			Staff Reduction
Part Time Salary	-	-	-		-	-		Staff Reduction
Health Insurance	14,853	14,853	8,515	100%	8,506			Staff Reduction / Savings with new plan
Dental Insurance	270	270	167	62%	270	104		Staff Reduction
Life Insurance	201	201	181	89%	203			Staff Reduction
Disability Insurance	550	550	189	34%	550	335		Staff Reduction
Fica-Medi Expense	3,556	3,556	3,300	100%	3,300			Staff Reduction
Retirement Expense	2,324	2,324	1,738	90%	1,938			Staff Reduction
Unemployment Ins	178	178	-			-	-	Have not assigned - see General Services
Workers Comp Ins	2,315	2,315	-			-	-	Have not assigned - see General Services
Professional Services	9,000	9,000	8,890	99%	9,000	110	5,000	
Telephone	750	750	269	65%	416	190	416	
Postage	500	500	-	0%	500	250	500	
Printing/Copying (contrac	500	500	331	66%	500	169	500	
Training and Travel	800	800	359	45%	800	441	800	
General Supplies	750	750	660	88%	750	90	750	
Misc refunds	-	-	100	100%	100		-	
<b>Sub-Total</b>	<b>83,027</b>	<b>83,027</b>	<b>58,560</b>	<b>96%</b>	<b>60,694</b>	<b>1,688</b>	<b>7,966</b>	
<b>HEALTH DEPARTMENT</b>								
Full Time Salary	5,166	5,166	3,679	100%	3,679			Staff Reduction
Part Time Salary	-	-	-					Staff Reduction
Health Insurance	1,651	1,651	670	100%	669			Staff Reduction
Dental Insurance	30	30	19	97%	19			Staff Reduction
Life Insurance	23	23	20	89%	23			Staff Reduction
Disability Insurance	61	61	21	100%	21			Staff Reduction
Fica-Medi Expense	395	395	210	100%	210			Staff Reduction
Retirement Expense	258	258	139	100%	139			Staff Reduction
Unemployment Ins	20	20	-					Have not assigned - see General Services
Workers Comp Ins	257	257	-					Have not assigned - see General Services
Professional Services	250	250					255	
Prof Ser. Animal Control	6,726	6,726	5,344	79%	6,726		6,928	
Training and Travel	300	300	143	10%	1,500		2,625	
Boarding Fees/Charges	500	500	1,372	65%	2,100		300	Needed new kennel with different financial arrangement
<b>Sub-Total</b>	<b>15,637</b>	<b>15,637</b>	<b>11,617</b>	<b>77%</b>	<b>15,086</b>	<b>-</b>	<b>10,108</b>	

*Draft*

# City of Winooski

## Expense Projections - February 28, 2010

Account	Budget FY - 2010	FY10 Budgeted Actual Assumptions	FY 10 Q3 Results	Perform v Adjusted	FY10 Projected	Potential Savings	FY11 Approved	
<b>RENTAL REGISTRY</b>								
Full Time Salary	39,850	39,850	30,139	74%	40,602		41,344	
Health Insurance	1,040	1,040	-				1,040	
Dental Insurance	300	300	-	0%	300		315	
Life Insurance	141	141	227	75%	301		148	Miscalculated
Disability Insurance	502	502	100	75%	133		527	Miscalculated
Fica-Medi Expense	3,049	3,049	2,264	73%	3,106		3,163	
Retirement Expense	1,995	1,995	1,507	74%	2,030		2,481	
Unemployment Ins	198	198	-				-	Have not assigned - see General Services
Workers Comp Ins	2,831	2,831	-				-	Have not assigned - see General Services
Other Employee Benefits	500	500	144	58%	250		250	
Telephone	1,000	1,000	269	65%	411		419	
Postage	1,500	1,500	-	0%	1,500		1,530	
Training and Travel	800	800	217	54%	400	250	400	
General Supplies	1,000	1,000	688	69%	1,000		1,000	
<b>Sub-Total</b>	<b>54,706</b>	<b>54,706</b>	<b>35,555</b>	<b>71%</b>	<b>50,033</b>	<b>250</b>	<b>52,617</b>	
<b>FIRE PREVENTION &amp; PROTECTION</b>								
Full Time Salary	65,870	65,870	54,241	82%	66,123		66,672	
Part Time Salary	58,000	58,000	40,694	70%	58,000		58,000	
Health Insurance	16,504	16,504	12,026	93%	12,891		11,141	Savings with new plan
Dental Insurance	500	500	45	9%	500		525	
Life Insurance	2,340	2,340	413	75%	549		2,457	Miscalculated
Disability Insurance	633	633	308	75%	410		665	Miscalculated
Fica-Medi Expense	9,476	9,476	6,800	72%	9,476		9,537	
Retirement Expense	6,258	6,258	(4,328)	-62%	7,000	5,000	6,667	Reimbursed City due to error by provider
Unemployment Ins	1,631	1,631	-				-	Have not assigned - see General Services
Workers Comp Ins	13,672	13,672	-				-	Have not assigned - see General Services
Other Emp Benefits	3,000	3,000	413	14%	3,000		3,000	
Professional Services	3,000	3,000	2,390	60%	4,000		3,000	
Other Equip Maint/Repairs	5,000	5,000	1,321	20%	6,500		5,000	
Vehicle Maint/Repairs	13,000	13,000	8,883	68%	13,000		14,000	
Telephone	2,250	2,250	1,125	61%	1,854		2,250	
Postage	300	300	-	0%	300		300	
Training and Travel	3,000	3,000	1,224	41%	3,000		3,000	
General Supplies	1,500	1,500	1,381	92%	1,500		1,500	
Chemical Supplies	2,000	2,000	-	0%	2,000		2,000	
Gasoline/Oil	2,500	2,500	2,575	86%	3,000		6,500	
Diesel	4,000	4,000	-	0%	4,000		-	
Safety Equipment	8,500	8,500	4,294	51%	8,500		8,500	
Equip Replacement	12,000	12,000	5,406	45%	12,000		12,000	
Equipment Small Tools	1,000	1,000	111	11%	1,000		1,000	
Grant	-	-	-		-		-	
<b>Sub-Total</b>	<b>235,934</b>	<b>235,934</b>	<b>139,324</b>	<b>64%</b>	<b>218,403</b>	<b>5,000</b>	<b>217,714</b>	

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# City of Winooski

## Expense Projections - February 28, 2010

Account	Budget FY - 2010	FY10 Budgeted Actual Assumptions	FY 10 Q3 Results	Perform v Adjusted	FY10 Projected	Potential Savings	FY11 Approved	
<b>POLICE DEPARTMENT</b>								
Full Time Salary	1,101,029	1,101,029	761,771	74%	1,035,224		1,044,323	Staff on Military or Health related leave
Part Time Salary	140,000	140,000	84,117	75%	111,876		134,544	Replacement for staff on leave
Overtime	100,000	100,000	154,135	76%	203,943		130,000	Replacement and Overtime that is not expected and reimbursed - see revenue for Special Detail
Health Insurance	336,984	336,984	253,956	80%	317,445		223,235	Savings with new plan
Dental Insurance	5,680	5,680	13,784	75%	18,403		19,323	
Life Insurance	4,235	4,235	6,833	65%	10,466		10,989	Miscalculated
Disability Insurance	13,090	13,090	5,325	64%	8,318		8,734	Miscalculated
Fica-Medi Expense	102,589	102,589	92,589	80%	115,736		100,128	
Retirement Expense	107,332	107,332	79,519	59%	134,383		130,887	
Unemployment Ins	4,750	4,750	-					Have not assigned - see General Services
Workers Comp Ins	58,185	58,185	-					Have not assigned - see General Services
Other Employee Benefits	11,000	11,000	10,934	78%	14,000		11,000	
Professional Services	3,000	3,000	1,187	59%	2,000		2,000	
Technical Services	2,000	2,000	456	23%	2,000		2,000	
Other Equip Maint/Repairs	7,000	7,000	4,314	62%	7,000		7,000	
Vehicle Maint/Repairs	13,000	13,000	11,404	88%	13,000		13,000	
Copy Machine Leases	7,200	7,200	4,306	60%	7,200		6,000	
Telephone	14,500	14,500	9,952	77%	13,000		13,500	
Postage	1,000	1,000	77	10%	750		750	
State Communication	13,880	13,880	13,051	94%	13,880		13,880	
Printing/Copying (contrac	1,500	1,500	2,093	70%	3,000		2,000	
Dues and Memberships	500	500	894	99%	900		500	
Training and Travel	6,000	6,000	3,206	64%	5,000	1,000	5,000	
General Supplies	11,000	11,000	4,905	49%	10,000	2,000	10,000	
Supplies Forms	500	500	-	0%	500		500	
Supplies Specialized	7,775	7,775	2,643	38%	7,000	1,000	7,000	
Gasoline	22,000	22,000	14,074	67%	21,000	-	21,000	
Safety Equipment	2,500	2,500	921	37%	2,500		2,500	
Equipment Firearms	400	400	-	0%	400	400	400	
Equipment Acquisition	-	-	-					
Replace Computer	-	-	-		-		5,000	
<b>Sub-Total</b>	<b>2,098,629</b>	<b>2,098,629</b>	<b>1,536,447</b>	<b>74%</b>	<b>2,078,923</b>	<b>4,400</b>	<b>1,925,193</b>	

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City of Winooski  
Expense Projections - February 28, 2010

Account	Budget FY - 2010	FY10 Budgeted Actual Assumptions	FY 10 Q3 Results	Perform v Adjusted	FY10 Projected	Potential Savings	FY11 Approved
<b>ENGINEERING SERVICES</b>							
Full Time Salary	21,156	21,156	15,216	72%	21,156		21,368
Health Insurance	2,063	2,063	2,104	62%	3,377		2,807
Dental Insurance	100	100	10	10%	100		105
Life Insurance	89	89	105	80%	132		93
Disability Insurance	218	218	79	36%	218		229
Fica-Medi Expense	1,618	1,618	2,077	80%	2,597		1,635
Retirement Expense	1,068	1,068	1,404	80%	1,754		1,068
Unemployment Ins	49	49	-				
Workers Comp Ins	1,745	1,745	-				
Professional Services	27,500	27,500	4,651	39%	12,000		2,000
Telephone	1,300	1,300	673	52%	1,300		1,300
Postage	100	100	-	0%	100		100
Training and Travel	500	500	298	60%	500		500
General Supplies	750	750	861	91%	950		2,500
Printing/Copying	-	-	-		-		
<b>Sub-Total</b>	<b>58,256</b>	<b>58,256</b>	<b>27,478</b>	<b>62%</b>	<b>44,184</b>	<b>-</b>	<b>33,705</b>

Miscalculated

Have not assigned - see General Services

Have not assigned - see General Services

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## City of Winooski Expense Projections - February 28, 2010

Account	Budget FY - 2010	FY10 Budgeted Actual Assumptions	FY 10 Q3 Results	Perform v Adjusted	FY10 Projected	Potential Savings	FY11 Approved	
<b>PUBLIC WORKS/STREETS</b>								
Full Time Salary	229,798	229,798	169,605	75%	226,408		236,553	
Part Time Salary	12,000	12,000	-	0%	3,000		12,000	
Overtime	15,000	15,000	10,198	68%	15,000		15,000	
Shift Differential	2,000	2,000	-	0%	2,000		2,000	
On Call Salary	8,100	8,100	1,800	90%	2,000		8,100	
Health Insurance	85,820	85,820	45,478	66%	68,687		58,652	Savings with new plan
Dental Insurance	1,270	1,270	2,594	74%	3,500		1,334	
Life Insurance	908	908	1,529	80%	1,911		953	Miscalculated
Disability Insurance	2,664	2,664	983	37%	2,664		2,797	Miscalculated
Fica-Medi Expense	20,877	20,877	34,474	171%	20,158		20,934	Error - will resolve
Retirement Expense	12,280	12,280	10,186	83%	12,280		13,278	
Unemployment Ins	1,334	1,334	-					Have not assigned - see General Services
Workers Comp Ins	22,514	22,514	-					Have not assigned - see General Services
Other Employee Benefits	6,000	6,000	6,186	95%	6,500		7,000	
Professional Services	-	-	-		-		-	
Water and Sewer	-	-	-		-		-	
Contractual Services	10,000	10,000	-		-		10,000	Operating savings
Other Equip Maint/Repairs	26,000	26,000	16,738	64%	26,000		26,000	
Vehicle Maint/Repairs	17,500	17,500	11,187	64%	17,500		20,000	
Traffic Signals/Repairs	14,000	14,000	7,664	77%	10,000		10,000	Operating savings
Telephone	3,000	3,000	1,735	58%	3,000		2,500	
Training and Travel	1,500	1,500	41	6%	750		1,500	
Office Supplies	500	500	(40)	-8%	500		1,500	
Street/Bridge Lights	75,000	60,000	51,727	75%	69,000		62,250	New projection based on analysis of actual invoices
Gasoline/Oil	4,500	4,500	3,667	67%	5,500		6,000	
Diesel	10,000	10,000	6,755	56%	12,000		13,000	
Road Const Materials	21,000	21,000	11,826	66%	18,000		21,000	Operating savings
Chemical Supplies (Road)	78,000	78,000	31,146	89%	35,000		85,800	Lucky winter weather
Signs & Fences	10,000	10,000	6,648	66%	10,000		15,000	
Downtown Maintenance	20,000	20,000	10,378	52%	20,000		21,000	
Safety Equipment	3,500	3,500	1,067	43%	2,500		3,500	
Contingency			(184)					
<b>Sub-Total</b>	<b>715,065</b>	<b>700,065</b>	<b>443,391</b>	<b>75%</b>	<b>593,858</b>	<b>-</b>	<b>677,651</b>	

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# City of Winooski

## Expense Projections - February 28, 2010

Account	Budget FY - 2010	FY10 Budgeted Actual Assumptions	FY 10 Q3 Results	Perform v Adjusted	FY10 Projected	Potential Savings	FY11 Approved	
<b>GROUNDS &amp; FACILITIES</b>								
Full Time Salary	126,838	126,838	96,779	75%	128,419		133,195	
Part Time Salary	6,000	6,000	-	0%	3,000		6,000	Operating savings
Overtime	6,000	6,000	4,922	82%	6,000		6,000	
Health Insurance	47,036	47,036	33,630	90%	37,343		31,860	Savings with new plan
Dental Insurance	762	762	978	80%	1,223		800	
Life Insurance	479	479	799	80%	998		503	
Disability Insurance	1,369	1,369	583	43%	1,369		1,437	
Fica-Medi Expenses	10,790	10,790	7,172	67%	10,742		11,107	
Retirement Expense	7,030	7,030	4,154	62%	6,721		6,960	
Unemployment Ins	766	766	-					Have not assigned - see General Services
Workers Comp Ins	6,684	6,684	-					Have not assigned - see General Services
Other Employee Benefits	2,200	2,200	160	15%	1,100		1,500	Operating savings
Water/Sewer-Grounds	-	2,000	47	100%	47	400	200	
Water/Sewer-Pool								
Water/Sewer-City Hall	-	2,500	1,382	55%	2,500	500	2,500	Not budgeted
Water/Sewer-Fire Station	-	250	160	64%	250		250	Not budgeted
Water/Sewer-Public Works	1,000	1,000	893	74%	1,200		1,300	
Water/Sewer-Senior Ctr	320	320	200	63%	320		350	
Rubbish Removal-LandryGrounds	10,000	1,800	1,404	78%	1,800		1,800	Budgeted all trash removal in one line item - should net correctly
Rubbish Removal-City Hall	1,680	1,680	1,662	63%	2,636		3,000	see above
Rubbish Removal-Fire Station	-	-	726	71%	1,024		1,000	see above
Rubbish Removal-Pub Wks	-	-	2,445	87%	2,826		3,000	see above
Rubbish Removal-Sr Center	-	-	1,849	74%	2,500		3,000	see above
Custodial Svcs-City Hall/		15,600	12,420	80%	15,552	1,500	15,600	Not budgeted
Custodial Svcs-Fire Stati					-			Not budgeted
Custodial Svcs-P W		3,500	3,070	77%	4,000		3,500	Not budgeted
Custodial Svcs-Senior Ctr	3,120	3,120	1,620	77%	2,100		-	
Bldg Maint-Parks	-	5,000	3,119	62%	5,000		5,000	Not budgeted
Bldg Maint - Old Library								Not budgeted
Bldg Maint - Library Mill				0%	1,200			Not budgeted
Bldg Maint-City Hall	-	10,000	7,240	60%	12,000	2,000	10,000	Not budgeted
Bldg Maint-Fire Station	-	5,000	883	44%	2,000		5,000	Not budgeted
Bldg Maint-Public Works	-	5,000	2,728	45%	6,000		5,000	Not budgeted
Bldg Maint-Senior Ctr	-	2,000	1,289	64%	2,000		2,000	Not budgeted

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# City of Winooski

## Expense Projections - February 28, 2010

Account	Budget FY - 2010	FY10 Budgeted Actual Assumptions	FY 10 Q3 Results	Perform v Adjusted	FY10 Projected	Potential Savings	FY11 Approved	
Downtown - General Maintenance							22,000	Not budgeted
Other Equip. Repair	3,000	1,000	172	86%	200		6,000	Operating savings
Vehicle Repair	3,500	2,000	1,362	68%	2,000		3,500	
Smith Park Lease		4,000	2,797	70%	4,000		4,000	Not budgeted
Telephone	1,100	1,100	315	29%	1,100	500	600	
Postage	-	-			-			
Training and Travel	1,500	1,500	-	0%	500		1,000	Operating savings
General Supplies	11,500	11,500	7,410	82%	9,000			Operating savings
Office Supplies							1,000	
Playground Maintenance								
General Supplies - Parks and Grounds							10,500	
General Supplies - Library							250	
General Supplies-City Hal	-	-	4,564	68%	6,750		10,000	Not budgeted
General Supplies-Fire Sta	-	-	126	25%	500		1,000	Not budgeted
General Supplies-Public W	-	-	3,712	74%	5,000		5,000	Not budgeted
General Supplies-Senior C	800	800	387	64%	600		1,500	
Chemical Supplies	-	-			-			
Natural Gas	15,500	15,500	1,930					Budgeted in one line item - includes below - will be \$5K over projection
Natural Gas Old Library				0%	2,000		1,000	see above
Natural Gas-City Hall	-	-	3,013	55%	5,500		6,000	see above
Natural Gas-Fire Station	-	5,000	3,105	62%	5,000		5,300	see above
Natural Gas-Public Works	-	-	5,833	73%	8,000		12,000	see above
Natural Gas-Senior Ctr	2,800	2,800	1,800	64%	2,800		3,000	
Electricity	22,600	10,000	5,232	62%	8,500			Budgeted in one line item - includes below - will be \$12.6K over projection
Electricity - Old Library							1,000	see above
Electricity - Library Mill					-			see above
Electricity - Parks							3,000	see above
Electricity-City Hall	-	17,000	10,680	63%	17,000		20,000	see above
Electricity-Fire Station	-	3,600	2,663	74%	3,600		3,500	see above
Electricity-Public Works	-	6,000	4,222	70%	6,000		6,000	see above
Electricity-Senior Ctr	1,400	1,400	846	60%	1,400		1,400	see above
Gasoline	2,300	2,300	3,128	63%	5,000		6,000	under budgeted
Diesel	500	500	67	99%	67		500	
Supplies Street Trees	2,000	2,000	(100)	-5%	2,000		1,000	

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City of Winooski  
Expense Projections - February 28, 2010

Account	Budget FY - 2010	FY10 Budgeted Actual Assumptions	FY 10 Q3 Results	Perform v Adjusted	FY10 Projected	Potential Savings	FY11 Approved	
Supplies Plants and Garde	5,500	5,500	-	0%	2,500		2,500	Operating savings
Safety Equipment	500	500	63	13%	500		500	
Equipment Replacement	5,000	5,000	451	56%	800		500	Operating savings
Equipment Small Tools	600	600	495	83%	600		500	
Richards Park			601					
Contingency							2,500	
<b>Sub-Total</b>	<b>312,174</b>	<b>374,324</b>	<b>257,184</b>	<b>71%</b>	<b>362,787</b>	<b>4,900</b>	<b>404,412</b>	

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# City of Winooski

## Expense Projections - February 28, 2010

Account	Budget FY - 2010	FY10 Budgeted Actual Assumptions	FY 10 Q3 Results	Perform v Adjusted	FY10 Projected	Potential Savings	FY11 Approved	
<b>COMMUNITY CENTER</b>								
Full Time Salary	-	-			-			
Part Time Salary	11,400	11,400	6,405	56%	11,400		11,400	Moved to Cleaning - hired service
Health Insurance			-					
Dental Insurance			-					
Life Insurance			-					
Disability Insurance			-					
Fica-Medi Expense	1,470	1,470	490	56%	872		872	see above
Retirement Expense			-					Have not assigned - see General Services
Unemployment Ins	395	395	-					Have not assigned - see General Services
Workers Comp Ins	1,015	1,015	-					
Professional Services	9,800	9,800	5,748	59%	9,800	3,000	9,800	
Water and Sewer Bills	3,500	3,500	1,681	73%	2,300		3,500	over budgeted
Rubbish Removal	3,500	3,500	2,894	83%	3,500		4,000	
Building Maint/Repairs	29,600	29,600	21,840	84%	26,000		30,000	Operating savings
Other Equipment Maint/Rep	1,500	1,500	886	59%	1,500		1,530	
Vehicle Maint/Repairs	1,000	1,000	720	72%	1,000		1,020	
RR Land Lease	2,668	2,668	2,801	100%	2,801		2,969	
Vehicle Insurance	952	952	-				-	in General Services
Telephone	2,920	2,920	1,261	43%	2,920		2,978	
Postage	100	100	15	15%	100		100	
Training and Travel	150	150	-	0%	150		150	
General Supplies	1,500	1,500	839	70%	1,200		1,530	Operating savings
Chemical Supplies	500	500	355	71%	500		525	
Natural Gas	23,000	23,000	7,202	60%	12,000		23,000	insulated roof
Electricity	24,000	35,000	21,829	73%	30,000		35,000	under budgeted
Gas - Van	500	500	192	38%	500		525	
Diesel	700	700	36	18%	200		735	For generator
Equipment Purchase	1,000	1,000	120	12%	1,000		1,050	
Debt Principal			-					
Debt Interest + Service	135,000	135,000	79,956	59%	135,000		190,000	
Contingency	2,000	2,000	358	18%	2,000		2,000	
<b>Sub-Total</b>	<b>258,170</b>	<b>269,170</b>	<b>155,629</b>	<b>64%</b>	<b>244,743</b>	<b>3,000</b>	<b>322,685</b>	

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# City of Winooski

## Expense Projections - February 28, 2010

Account	Budget FY - 2010	FY10 Budgeted Actual Assumptions	FY 10 Q3 Results	Perform v Adjusted	FY10 Projected	Potential Savings	FY11 Approved	
<b>RECREATION AND WELLNESS</b>								
Full Time Salary	45,503	45,503	31,997	100%	31,997		-	Staff reduction
Part Time Salary	7,000	7,000	3,151	45%	7,000	-	9,000	
Health Insurance	22,280	22,280	13,561	100%	13,561			Staff reduction
Dental Insurance	254	254	871	99%	876			Staff reduction
Life Insurance	192	192	218	100%	218			Staff reduction
Disability Insurance	606	606	173	100%	173			Staff reduction
Fica-Medi Expense	4,016	4,016	3,302	100%	3,302		689	Staff reduction
Retirement Expense	2,275	2,275	1,629	100%	1,629		-	Staff reduction
Unemployment Ins	371	371	-			-		Have not assigned - see General Services
Workers Comp Ins	2,766	2,766	-			-		Have not assigned - see General Services
City Share @\$6,000 per	6,000	6,000	4,500	50%	9,000		18,000	under budgeted
Other Equip Repair	500	500	210	42%	500		510	
Vehicle Maintenance/Repai	1,000	1,000	853	85%	1,000		1,050	
Telephone	2,000	2,000	970	65%	1,500		1,000	
Postage	500	500	-	0%	500		500	
Admin Cost/Membership								
Fee	350	350	528	88%	600		600	
Training and Travel	250	250	250	100%	250		250	
General Supplies	5,500	5,500	1,602	29%	5,500	3,000	5,610	
Gasoline	1,000	1,000	741	74%	1,000		1,050	
Supplies Plants and Garde	750	750	332	44%	750		765	
Safety Equipment	300	300	31	10%	300		315	
Equipment Replacement	-	-	-		-		-	
Equipment Small Tools	400	400	25	6%	400		420	
<b>Sub-Total</b>	<b>103,813</b>	<b>103,813</b>	<b>64,946</b>	<b>81%</b>	<b>80,056</b>	<b>3,000</b>	<b>39,759</b>	

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Account	Budget FY - 2010	FY10 Budgeted Actual Assumptions	FY 10 Q3 Results	Perform v Adjusted	FY10 Projected	Potential Savings	FY11 Approved	
<b>POOL OPERATION</b>								
Full Time Salary	-	-						
Part Time Salary	22,620	22,620	12,661	50%	25,300		25,300	
Fica-Medi Expense	1,730	1,730	800	41%	1,935		1,935	
Unemployment Ins	559	559	-				-	Have not assigned - see General Services
Workers Comp Ins	1,192	1,192	-				-	Have not assigned - see General Services
Water and Sewer	1,800	1,800	1,556	86%	1,800		1,800	
Bldg Maint-Pool	1,000	1,000	120	12%	1,000		3,000	
Telephone	740	740	144	53%	270		270	over budgeted
Postage	100	100	-	0%	100		100	
Training and Travel	100	100	100	100%	100		100	
General Supplies	800	800	351	88%	400		420	Operating savings
Chemical Supplies	3,500	3,500	1,804	52%	3,500		3,675	
Electricity - Pool	700	700	599	27%	2,200		1,575	under budgeted
Safety Equipment	500	500	50	7%	750		525	under budgeted
Equipment Replacement	-	-			50		-	
Equipment Small Tools	-	-	-		-		-	
<b>Sub-Total</b>	<b>35,341</b>	<b>35,341</b>	<b>18,186</b>	<b>49%</b>	<b>37,405</b>	<b>-</b>	<b>38,700</b>	
<b>SENIOR CITIZENS CENTER</b>								
Part Time Salary	22,994	22,994	17,069	74%	22,994		22,994	
Fica-Medi Expense	1,759	1,759	1,306	74%	1,759		1,759	
Unemployment Ins	198	198	-				-	Have not assigned - see General Services
Workers Comp Ins	134	134	-				-	Have not assigned - see General Services
Telephone	1,600	1,600	1,051	66%	1,600		1,600	
General Supplies			1,208	81%	1,500			moved to Grounds for cleaning supplies - this is coffee, etc.
Postage	100	100	-	0%	100		100	
Training and Travel	100	100		0%	100		100	
Computer	-	-			-		-	
<b>Sub-Total</b>	<b>26,885</b>	<b>26,885</b>	<b>20,634</b>	<b>74%</b>	<b>28,053</b>	<b>-</b>	<b>26,553</b>	

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Account	Budget FY - 2010	FY10 Budgeted Actual Assumptions	FY 10 Q3 Results	Perform v Adjusted	FY10 Projected	Potential Savings	FY11 Approved	
<b>LIBRARY DEPARTMENT</b>								
Full Time Salary	43,283	43,283	31,417	73%	43,283		44,082	
Part Time Salary	20,124	20,124	5,860	54%	10,920		10,920	Operating savings
Health Insurance	1,040	1,040	780	75%	1,040		1,040	
Dental Insurance	300	300	45	15%	300		315	
Life Insurance	183	183	269	75%	358		192	Miscalculated
Disability Insurance	589	589	215	75%	285		618	Miscalculated
Fica-Medi Expense	4,851	4,851	2,910	70%	4,147		4,208	
Retirement Expense	2,165	2,165	1,622	75%	2,164		2,204	
Professional Dues	35	35	-	0%	35		35	
Unemployment Ins	584	584	-				-	Have not assigned - see General Services
Workers Comp Ins	367	367	-				-	Have not assigned - see General Services
Professional Services	765	765	365	48%	765		780	
Library Lease	30,000	30,000	18,208	61%	30,000		30,000	
Telephones	2,000	2,000	1,418	71%	2,000		2,000	
Postage	750	750	233	31%	750		750	
Training and Travel	342	342	-	0%	342		342	
General Supplies	3,250	3,250	1,138	35%	3,250		3,315	
Books/Periodicals/Rec	20,000	20,000	4,432	22%	20,000	2,500	21,000	
Grant Expense	-	-	-		-		-	
<b>Sub-Total</b>	<b>130,628</b>	<b>130,628</b>	<b>68,913</b>	<b>58%</b>	<b>119,639</b>	<b>2,500</b>	<b>121,802</b>	
<b>COMMUNITY DEV</b>								
Full Time Salary	60,755	60,755	45,648	74%	61,495		62,002	
Health Insurance	22,280	22,280	15,268	88%	17,321		14,511	Savings with new plan see dental calculation below
Dental Insurance	800	800	1,984	248%	800		800	see dental calculation below
Life Insurance	233	233	361	75%	481		233	Miscalculated
Disability Insurance	671	671	267	75%	355		671	Miscalculated
Fica-Medi Expense	4,648	4,648	3,373	72%	4,704		4,743	
Retirement Expense	3,038	3,038	2,306	75%	3,075		3,100	
Unemployment Ins	198	198	-				-	Have not assigned - see General Services
Workers Comp Ins	352	352	-				-	Have not assigned - see General Services
Professional Services	2,000	2,000	1,643	82%	2,000		2,040	
Telephone	500	500	537	86%	625		625	
Postage	500	500	-	0%	500	250	500	
Advertising	750	750	162	22%	750	300	750	
Printing/Copying	500	500	114	23%	500		500	
Training and Travel	1,000	1,000	457	46%	1,000		1,000	
General Supplies	600	600	50	8%	600	300	-	
Bank Service Fees	-	-	-		-		-	
<b>Sub-Total</b>	<b>98,825</b>	<b>98,825</b>	<b>72,169</b>	<b>77%</b>	<b>94,206</b>	<b>850</b>	<b>91,475</b>	

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<b>REGIONAL - LOCAL PROGRAM</b>								
County Tax	24,500	24,500	12,454	51%	24,500		25,725	
VLCT Dues	7,000	7,000	2,854	15%	19,000		6,412	under budgeted
Reg Planning Comm Dues	3,000	3,000	2,703	95%	2,854		2,997	
Metro Planning Org Dues	3,000	3,000	-	0%	2,703		2,838	
Winooski Villy. Prk. Dst.	-	-	-		-		-	
CCTA - Annual Fee	119,300	119,300	89,460	75%	119,300		123,892	
CUSI Fee	46,000	46,000	37,816	82%	46,000		41,652	
Other Regional/State Fee	-	-	-		-		-	
WCP	7,500	7,500	7,500	100%	7,500		7,500	
Special Programs	20,000	20,000	14,500	73%	20,000		20,000	
Senior Ride Program	2,500	2,500	616	25%	2,500	750	2,625	
<b>Sub-Total</b>	<b>232,800</b>	<b>232,800</b>	<b>167,903</b>	<b>69%</b>	<b>244,357</b>	<b>750</b>	<b>233,641</b>	
<b>CAPITAL PROGRAM</b>								
New Debt Facilities	11,002	68,500	66,955	98%	68,500		82,000	
New Debt Equipment	29,000	15,000	7,378	49%	15,000		18,000	
New Debt Vehicles	52,160	6,500	8,503	131%	6,500		45,222	
Infrastructure Upgrade		110,982	-	0%	110,982		70,028	
Leases Vehicles	7,820	-	-		-		-	
Transfer to Capital Reser	100,000	15,000	-	0%	15,000		15,000	
Capital Improve Reserve	16,000	-	-		-		-	
Debt Service Principal	40,000	40,000	59,116	148%	40,000		40,000	
Debt Service Interest	8,618	8,618	4,974	58%	8,618		7,580	Capital budget in under review for clarification in budgeting
<b>Sub-Total</b>	<b>264,600</b>	<b>264,600</b>	<b>146,926</b>	<b>56%</b>	<b>264,600</b>	<b>-</b>	<b>277,830</b>	
Debt Payment on Deficit							70,335	
<b>Total Expenses</b>	<b>5,739,085</b>	<b>5,943,118</b>	<b>4,135,399</b>	<b>72%</b>	<b>5,781,779</b>	<b>54,838</b>	<b>5,585,653</b>	

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