

|    | A                            | B | C                                                       | D | M                    |
|----|------------------------------|---|---------------------------------------------------------|---|----------------------|
| 1  |                              |   |                                                         |   |                      |
| 2  | <b>Category</b>              |   | <b>Contents-2015 Proposed</b>                           |   | <b>2015 Proposed</b> |
| 3  | <b>Gen Government</b>        |   |                                                         |   |                      |
| 4  | Board Expense                |   | Dues, mileage, ads, bond, fees                          |   | \$ 7,000.00          |
| 5  | Board wages                  |   | Chmn=\$10,000, Sup=\$5,000 each                         |   | 30,000.00            |
| 6  | Board per diem               |   | \$35 per diem (Included in Bd wages last year)          |   | 7,500.00             |
| 7  | Committees                   |   | \$35 per diem                                           |   | 3,500.00             |
| 8  | Planning                     |   | Printing, maps, mileage                                 |   | 4,400.00             |
| 9  | Office assistant wage        |   | Annual wage                                             |   | 39,548.60            |
| 10 | Off assistant expense        |   | Insurance, retirement, FICA                             |   | 19,805.23            |
| 11 | Office expense               |   | Audit, copier/computer maint, paper, supplies           |   | 7,650.00             |
| 12 | Legal                        |   | General legal advice                                    |   | 10,000.00            |
| 13 | Clerk/Administrator expense  |   | Insurance, retirement, FICA, mileage                    |   | 16,035.16            |
| 14 | Clerk/Administrator wage     |   | Base: \$67,245 + \$1,925 per diem                       |   | 69,170.00            |
| 15 | New Clerk(Inc benefits)      |   | Transition in a replacement                             |   | 40,000.00            |
| 16 | Election-expense             |   | Staff-\$2,100, expenses \$1,000, new machine-\$4,000    |   | 7,100.00             |
| 17 | Library maint                |   | Annual-from Library Commission                          |   | 30,442.00            |
| 18 | Financial review             |   | Schenck firm                                            |   | 5,500.00             |
| 19 | Treasurer-exp                |   | Print/mail tax bills, FICA, bond                        |   | 4,902.00             |
| 20 | Treasurer-wage               |   | Fixed by Board                                          |   | 7,525.00             |
| 21 | Assessing-exp                |   | Postage, notices, legal                                 |   | 2,000.00             |
| 22 | Assessing-contract           |   | Annual contract                                         |   | 38,800.00            |
| 23 | Hall maintenance             |   | Scrubber-\$2,000, wax, supplies                         |   | 4,000.00             |
| 24 | Hall electricity             |   | Approx 10% increase                                     |   | 4,000.00             |
| 25 | Hall heat                    |   | 4400 gal @ \$1.64                                       |   | 7,216.00             |
| 26 | Hall clean                   |   | \$40-\$50/week                                          |   | 2,750.00             |
| 27 | Hall wage                    |   | .25% of total crew wages                                |   | 467.66               |
| 28 | -retirement                  |   | 5% of wage                                              |   | 23.38                |
| 29 | -FICA                        |   | .25% of crew FICA                                       |   | 37.57                |
| 30 | -medical                     |   | .25% of crew medical                                    |   | 80.55                |
| 31 | -HVSL                        |   | Figured at years' end                                   |   | 0.00                 |
| 32 | Refunds                      |   | Cem plots, slips, etc.                                  |   | 1,750.00             |
| 33 | Bld inspection exp           |   | Percentage of permits + bldg seals                      |   | 37,803.00            |
| 34 | DWD-UI                       |   | Unemployment                                            |   |                      |
| 35 | Occ dep                      |   | \$400 refunded upon occupancy                           |   | 4,000.00             |
| 36 | IT Committee                 |   | Tower-\$17,000+hall microphones                         |   | 17,000.00            |
| 37 | Engineer/consulting          |   | Treatment plant ownership issue                         |   | 10,000.00            |
| 38 | <b>*Gen Govt Total*</b>      |   |                                                         |   | <b>440,006.15</b>    |
| 39 | <b>Insurance</b>             |   |                                                         |   |                      |
| 40 | Insurance-bldgs & equip      |   | Auto, prop, bldgs, contractors' equip                   |   | 7,300.00             |
| 41 | Insurance-nondep             |   | Liability                                               |   | 24,000.00            |
| 42 | <b>*Insurance Total*</b>     |   |                                                         |   | <b>31,300.00</b>     |
| 43 | <b>Public Safety</b>         |   |                                                         |   |                      |
| 44 | Fire Board Levy              |   | From Fire Board                                         |   | 229,636.00           |
| 45 | Interest-truck               |   |                                                         |   | 0.00                 |
| 46 | Fire station exp(old)        |   | Electric & repairs                                      |   | 500.00               |
| 47 | North station exp            |   | Elevator & HVAC service, supplies                       |   | 5,500.00             |
| 48 | North station electric       |   | \$560/mo. + 10%                                         |   | 7,500.00             |
| 49 | North station fuel           |   | 5,000 gal @ \$1.64                                      |   | 8,200.00             |
| 50 | <b>*Public Safety Total*</b> |   |                                                         |   | <b>251,336.00</b>    |
| 51 | <b>Public Works</b>          |   |                                                         |   |                      |
| 52 | Repair- equip                |   | General repairs: Tires, plow blades, brake chambers, e  |   | 29,000.00            |
| 53 | Shop-supp & exp              |   | Gas, rags, cleaner, bulbs, hose ends, etc.              |   | 6,400.00             |
| 54 | Ads & surveys                |   | Paving ads, right of way surveys                        |   | 1,000.00             |
| 55 | ID-signs & posts             |   | Street signs & posts, caution/directional signs         |   | 2,000.00             |
| 56 | Maint-surface                |   | Salt-\$33,550, rd. oil \$15,000, sweep, trees, cold mix |   | 51,700.00            |
| 57 | Shop fuel-heat               |   | 5500 gal. @ \$1.64                                      |   | 9,020.00             |

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| 2   | <b>Category</b>                           |   | <b>Contents-2015 Proposed</b>                           |   | <b>2015 Proposed</b> |
| 58  | Vehicle fuel-NL                           |   | 1500 gal @ \$3.85                                       |   | 5,775.00             |
| 59  | Vehicle fuel-DF                           |   | 10,000 gal @ \$3.85                                     |   | 38,500.00            |
| 60  | Oil & supplies                            |   | Oil, conditioner, fluids, antifreeze                    |   | 1,250.00             |
| 61  | Shop electricity                          |   | 2014 less than budgeted                                 |   | 5,800.00             |
| 62  | Telephone                                 |   | About \$200/month                                       |   | 2,400.00             |
| 63  | Wages                                     |   | 83% of total crew wages                                 |   | 155,264.62           |
| 64  | Retirement                                |   | 5% of wages                                             |   | 7,763.23             |
| 65  | FICA                                      |   | 83% of total crew wages                                 |   | 12,471.63            |
| 66  | Medical                                   |   | 83% to total medical                                    |   | 26,744.03            |
| 67  | Building-repair                           |   | Lighting, HVAC service, pump catch tank                 |   | 3,000.00             |
| 68  | Engineering                               |   |                                                         |   |                      |
| 69  | Street lights                             |   | \$14,000+10%                                            |   | 15,300.00            |
| 70  | Legal-public works                        |   | Old Stage Lane                                          |   | 10,000.00            |
| 71  | Quarry                                    |   | Reclamation \$900, Class fees \$1600, grinding \$5,000  |   | 7,500.00             |
| 72  | Msc (San. legal,consult)                  |   | Extra from June 14 town meeting                         |   | 0.00                 |
| 73  | <b>*Public Works Total*</b>               |   |                                                         |   | <b>390,888.51</b>    |
| 74  | <b><u>Public Works Capital Outlay</u></b> |   |                                                         |   |                      |
| 75  | -equipment                                |   | Patrol tr \$194,500: 1 ton tr \$44,031: Trailer \$4,000 |   | 242,531.00           |
| 76  | -paving                                   |   | Scandia-168,300,Settlement-150,000,C. Shore-46,500      |   | 364,800.00           |
| 77  | -Cedar Shore pipe                         |   | \$35,000                                                |   | 35,000.00            |
| 78  | -shop                                     |   |                                                         |   |                      |
| 79  | -gravel & msc                             |   | 12,350 yd grav \$52,364, 2,000 BR \$7,520, Msc \$10,000 |   | 70,000.00            |
| 80  | <b>*Public Works Outlay-Total*</b>        |   |                                                         |   | <b>712,331.00</b>    |
| 81  | <b><u>Capital Outlay-other</u></b>        |   |                                                         |   |                      |
| 82  | -cemetery                                 |   |                                                         |   | 0.00                 |
| 83  | -parks                                    |   | Trailer                                                 |   | 14,000.00            |
| 84  | -fire equipment                           |   | Capital improvement set aside in lieu of loan           |   | 90,000.00            |
| 85  | <b>*Capital Outlay-Other Total*</b>       |   |                                                         |   | <b>104,000.00</b>    |
| 86  | <b><u>Recycling expense</u></b>           |   |                                                         |   |                      |
| 87  | Recycling                                 |   | Contract with Going                                     |   | 27,000.00            |
| 88  | <b>*Recycling Total*</b>                  |   |                                                         |   | <b>27,000.00</b>     |
| 89  | <b><u>Health &amp; Human Services</u></b> |   |                                                         |   |                      |
| 90  | Dog pound                                 |   |                                                         |   | 400.00               |
| 91  | LS cem-expense                            |   | Lath, seed, forms                                       |   | 500.00               |
| 92  | -wage                                     |   | 1.75% of total wages                                    |   | 3,273.65             |
| 93  | -retirement                               |   | 5% of wages                                             |   | 163.68               |
| 94  | -FICA                                     |   | 1.75% of total FICA                                     |   | 262.96               |
| 95  | -medical                                  |   | 1.75% of total medical                                  |   | 563.88               |
| 96  | -HVSL                                     |   | Figured at years' end                                   |   | 0.00                 |
| 97  | LS dig-wages                              |   | 2% of total wages                                       |   | 3,741.32             |
| 98  | -retirement                               |   | 5% of wages                                             |   | 187.07               |
| 99  | -FICA                                     |   | 2% of total FICA                                        |   | 300.52               |
| 100 | -medical                                  |   | 2% of total medical                                     |   | 644.43               |
| 101 | -HVSL                                     |   | Figured at years' end                                   |   | 0.00                 |
| 102 | Other cem-exp                             |   |                                                         |   | 150.00               |
| 103 | -wages                                    |   | .03% of wages                                           |   | 5,611.97             |
| 104 | -retire                                   |   | 5% of wages                                             |   | 280.60               |
| 105 | -FICA                                     |   | .03% of total FICA                                      |   | 450.78               |
| 106 | -medical                                  |   | .03% of total medical                                   |   | 966.65               |
| 107 | -HVSL                                     |   | Figured at years' end                                   |   | 0.00                 |
| 108 | <b>*Health &amp;</b>                      |   |                                                         |   |                      |
| 109 | <b>Human Serv Total*</b>                  |   |                                                         |   | <b>17,497.51</b>     |
| 110 | <b><u>Culture Rec &amp; Education</u></b> |   |                                                         |   |                      |
| 111 | Parks-genl maint                          |   | Potties, seed, grinding, chemicals, paper, repairs      |   | 14,600.00            |
| 112 | Gills Rock park                           |   | Electricity                                             |   | 500.00               |

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| 2   | <b>Category</b>                     |   | <b>Contents-2015 Proposed</b>                        |   | <b>2015 Proposed</b> |
| 113 | EB Harbor Maint.                    |   | Electricity, forms, phone, herbicide                 |   | 5,000.00             |
| 114 | EB Harbor repairs                   |   | Sidewalk, wiring, paving                             |   | 5,000.00             |
| 115 | Wills Park                          |   | Barrels, weeding                                     |   | 500.00               |
| 116 | Womens Club bldg                    |   | Electricity, bulbs, supplies                         |   | 1,000.00             |
| 117 | EB Comm Center                      |   | Rain garden maint, supplies                          |   | 3,700.00             |
| 118 | Europe Bay                          |   |                                                      |   | 0.00                 |
| 119 | Fitzgerald park                     |   | Electricity                                          |   | 1,250.00             |
| 120 | Garrett Bay                         |   | Ramp repairs                                         |   | 200.00               |
| 121 | Europe Lake park                    |   | Dock/ramp repairs                                    |   | 300.00               |
| 122 | Parks-garbage                       |   | Dumpster lifts                                       |   | 300.00               |
| 123 | -wages                              |   | 10% of crew wages                                    |   | 18,135.00            |
| 124 | -retirement                         |   | 5% of wages                                          |   | 935.33               |
| 125 | -FICA                               |   | 10% of total FICA                                    |   | 1,502.61             |
| 126 | -medical                            |   | 10% of total medical                                 |   | 3,222.17             |
| 127 | -HVSL                               |   | Figured at years' end                                |   | 0.00                 |
| 128 | Beach remediaton-EB                 |   |                                                      |   |                      |
| 129 | Rowleys Bay                         |   | Costs prior to takeover                              |   | 5,000.00             |
| 130 | Grand View                          |   | Mowing, sign maintenance                             |   | 750.00               |
| 131 | Harbor wages EB                     |   | Harbormaster                                         |   | 5,500.00             |
| 132 | Wisconsin Bay                       |   |                                                      |   | 0.00                 |
| 133 | Sand Bay                            |   | Toilet floor, supplies                               |   | 2,200.00             |
| 134 | Sales tax                           |   | % of slip and parking                                |   | 800.00               |
| 135 | Equipment purchase                  |   |                                                      |   |                      |
| 136 | View adjust-Comm Cent               |   | Tree removal by tennis court                         |   | 3,500.00             |
| 137 | Bike Rack                           |   | Ellison Bay harbor                                   |   | 300.00               |
| 138 | Ladders                             |   | Ellison Bay harbor safety ladders                    |   | 2,000.00             |
| 139 | Throw rings                         |   | Ellison Bay harbor safety rings                      |   | 840.00               |
| 140 | Maint-dredge, weeds                 |   | Ellison Bay harbor weed and depth issues             |   | 3,000.00             |
| 141 | Ramp walkway                        |   | Ellison Bay harbor ramp                              |   | 5,000.00             |
| 142 | Install water                       |   | Ellison Bay harbor--well at Wills Park               |   | 10,000.00            |
| 143 | RB-engineer                         |   | Design/plan for shore at Rowleys Bay                 |   | 10,000.00            |
| 144 | <b>*Culture Rec &amp; Ed Total*</b> |   |                                                      |   | <b>105,035.11</b>    |
| 145 | <b>Economic Development</b>         |   |                                                      |   |                      |
| 146 | Economic dev                        |   | Hist Soc \$924: Gills Rock \$4000: Serv club \$10100 |   |                      |
| 147 |                                     |   | DC North \$20,000: Shred/recyc \$1350                |   | 36,374.00            |
| 148 | <b>*Economic Dev Total*</b>         |   |                                                      |   | <b>36,374.00</b>     |
| 149 | <b>Debt service</b>                 |   |                                                      |   |                      |
| 150 | -2014 loan                          |   | Prin + Int                                           |   | 178,132.35           |
| 151 | -platform truck                     |   | Paid up                                              |   | 0.00                 |
| 152 | -loan (called bond #1)              |   | Prin + Int                                           |   | 235,405.00           |
| 153 | -bond 2 P&I                         |   | Prin + Int                                           |   | 249,250.00           |
| 154 | <b>*Debt Serv Total*</b>            |   |                                                      |   | <b>662,787.35</b>    |
| 155 | <b>Other/Msc</b>                    |   |                                                      |   |                      |
| 156 | Msc                                 |   | Bank charges, yield tax to County, UD specials       |   |                      |
| 157 | <b>*Other Exp Total*</b>            |   |                                                      |   | <b>0.00</b>          |
| 158 | <b>Reserves</b>                     |   |                                                      |   |                      |
| 159 |                                     |   |                                                      |   |                      |
| 160 | Reserve for purchases               |   | \$304,848.96 less \$80,000 from Town Meeting         |   |                      |
| 161 | Capital reserve                     |   | To avoid borrowing in future                         |   | 100,000.00           |
| 162 | Fire Bd grant fund                  |   |                                                      |   | 5,000.00             |
| 163 | Unallocated-apply to 2015           |   |                                                      |   | 0.00                 |
| 164 | <b>*Reserves Total*</b>             |   |                                                      |   | <b>105,000.00</b>    |
| 165 |                                     |   |                                                      |   |                      |

|     | A                               | B                                                     | C                             | D | M                    |
|-----|---------------------------------|-------------------------------------------------------|-------------------------------|---|----------------------|
| 1   |                                 |                                                       |                               |   |                      |
| 2   | <b>Category</b>                 |                                                       | <b>Contents-2015 Proposed</b> |   | <b>2015 Proposed</b> |
| 166 |                                 |                                                       |                               |   |                      |
| 167 | <b>**TOT EXP**</b>              |                                                       |                               |   | <b>2,883,555.63</b>  |
| 168 | <b>***Rcpts w/out levy***</b>   | From line 221                                         |                               |   | <b>751,002.00</b>    |
| 169 | <b>REVENUES</b>                 |                                                       |                               |   |                      |
| 170 | Local tax levy                  |                                                       |                               |   | 2,132,553.63         |
| 171 | Computer aid                    |                                                       |                               |   | 0.00                 |
| 172 | <b>*Total Tax Levy*</b>         |                                                       |                               |   | <b>2,132,553.63</b>  |
| 173 | Forest Crop                     | Tax from FC and MFL acres                             |                               |   | 400.00               |
| 174 | MFL                             | Tax from FC and MFL acres                             |                               |   | 4,500.00             |
| 175 | Delinquent pp tax               | Personal property late payments                       |                               |   | 3,000.00             |
| 176 | Other (room tax)                | Town gets 30% of collections                          |                               |   | 58,000.00            |
| 177 | <b>*Other Tax Total*</b>        |                                                       |                               |   | <b>65,900.00</b>     |
| 178 | Sh revenue-state                | Per letter from Dept. of Revenue                      |                               |   | 20,442.00            |
| 179 | Fire ins dues                   | Based on value of buildings related to insurance paid |                               |   | 26,000.00            |
| 180 | Highway aid-state               | \$2,117/mile (101.5 TLG miles)                        |                               |   | 223,503.00           |
| 181 | PMS program                     | Fire protection for towers on Old Stage Rd            |                               |   | 300.00               |
| 182 | DNR-lieu of tax                 |                                                       |                               |   | 18,000.00            |
| 183 | <b>*Intergov Rev Total*</b>     |                                                       |                               |   | <b>288,245.00</b>    |
| 184 | Licenses-beer & liq             | Liquor-\$600; Beer-\$100                              |                               |   | 8,500.00             |
| 185 | -cigarette                      | \$10/license                                          |                               |   | 40.00                |
| 186 | -operator                       | \$10/license                                          |                               |   | 350.00               |
| 187 | -soda                           | \$5 & \$10/license                                    |                               |   | 65.00                |
| 188 | -dog                            | Treasurer share of licenses                           |                               |   | 100.00               |
| 189 | Dog pound fees                  | Capture of stray dogs                                 |                               |   | 100.00               |
| 190 | Bldg insp fees                  | Estimate                                              |                               |   | 50,000.00            |
| 191 | <b>*Lic &amp; Permit Total*</b> |                                                       |                               |   | <b>59,155.00</b>     |
| 192 | Fees-gen gov                    | Copies, documents                                     |                               |   | 45.00                |
| 193 | -spl assess                     | Letters of non assessment for sewer & water laterals  |                               |   | 3,500.00             |
| 194 | -drive perm                     | For new buildings or improvements                     |                               |   | 200.00               |
| 195 | -maint., sand                   | Road oil, sand, culverts                              |                               |   | 10,000.00            |
| 196 | Graves sold                     | \$750 and \$1000                                      |                               |   | 8,000.00             |
| 197 | Graves opened                   | Full burial \$650; Cremation \$300                    |                               |   | 9,000.00             |
| 198 | Dock rent                       | Slip \$900+\$45/ft over 20; \$1/ft daily; Launch \$5  |                               |   | 23,000.00            |
| 199 | Other public charge             |                                                       |                               |   | 250.00               |
| 200 | Franchise fee                   | Charter communications-wire through Town              |                               |   | 9,500.00             |
| 201 | <b>*Public Chg Total*</b>       |                                                       |                               |   | <b>63,495.00</b>     |
| 202 | Grading & material              | DC Parks, shredding                                   |                               |   | 1,100.00             |
| 203 | LS cem-SB share                 | 1/2 cemetery expenses                                 |                               |   | 2,200.00             |
| 204 | <b>*Intergov Chg Total*</b>     |                                                       |                               |   | <b>3,300.00</b>      |
| 205 | Interest                        |                                                       |                               |   | 0.00                 |
| 206 | -Baylake/muni ck                | Interest on account                                   |                               |   | 300.00               |
| 207 | -money mkt                      | Interest on money market                              |                               |   | 700.00               |
| 208 | -N Shore mmkt                   |                                                       |                               |   | 0.00                 |
| 209 | <b>*Interest Total*</b>         |                                                       |                               |   | <b>1,000.00</b>      |
| 210 | Rent-post office                | Contract                                              |                               |   | 7,000.00             |
| 211 | -hall                           | \$500 private; \$100 non profet                       |                               |   | 1,400.00             |
| 212 | -Womens Club                    | \$500 private; \$100 non profet                       |                               |   | 3,000.00             |
| 213 | TLG portion-waste haulers       | Waste hauled in from outside service area             |                               |   | 500.00               |
| 214 | Other, msc                      | Rebates, copies                                       |                               |   | 1,300.00             |
| 215 | Refunds/rebates                 | Insurance, overpayments--unknown                      |                               |   | 500.00               |
| 216 | Recycling rebate                | Through DC Highway                                    |                               |   | 5,500.00             |
| 217 | Mining class                    | From contractors taking 1-day class                   |                               |   | 2,600.00             |
| 218 | Grants                          | Transferred from Garrett Bay to Scandia Rd            |                               |   | 19,406.00            |
| 219 | Other                           |                                                       |                               |   | 0.00                 |
| 220 | <b>*Misc Rev Total*</b>         |                                                       |                               |   | <b>41,206.00</b>     |

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| 2   | <b>Category</b>              |   | <b><u>Contents-2015 Proposed</u></b>       |   | <b><u>2015 Proposed</u></b>  |
| 221 | <b>Funds Applied</b>         |   |                                            |   |                              |
| 222 | Debt proceeds                |   |                                            |   |                              |
| 223 | Funds applied                |   | Cap Reserve-\$200,000+Unallocated-\$28,701 |   | <u>228,701.00</u>            |
| 224 | <b>*Funds Applied Total*</b> |   |                                            |   | <b><u>\$228,701.00</u></b>   |
| 225 |                              |   |                                            |   |                              |
| 226 | <b>*Rcpt Wout Levy"</b>      |   |                                            |   | <b>751,002.00</b>            |
| 227 | <b>Budgeted Expenses</b>     |   | Total 2015 expenses                        |   | <b>2,883,555.63</b>          |
| 228 | <b>Budgeted Revenue</b>      |   | Total non-tax revenue                      |   | <b><u>(751,002.00)</u></b>   |
| 229 | <b>Levy</b>                  |   | Expenses less non-tax revenue              |   | <b>2,132,553.63</b>          |
| 230 | <b>Levy Limit</b>            |   | As calculated                              |   | <b><u>(1,614,394.00)</u></b> |
| 231 | <b>Levy overage</b>          |   | Amount over levy limit                     |   | <b>518,159.63</b>            |