

Item 4b Contingency

From: "Liz Charron" <lizcharron@earthlink.net> 
Subject: state statutes
Date: February 20, 2012 12:49:14 PM EST
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1 Attachment, 29 KB

In preparation for Tuesday's meeting, attached is an excerpt from the CT State Statutes from the section on Boards of Finance. See on page 2 the highlighted section which states that we can set a contingency amount not to exceed 3% of the budgeted expenditures. Until a few years ago we always did \$100,000. In 2010 – 11 we did \$150,000 because of the unknown legal expenses we would incur if the Amston Lake Sewer Project was not approved. In the current FY we put in \$120,000. We did a bit more than the normal \$100k because the budget was very tight and we were concerned. This amount equates to 0.5% (one half of a percent).

Liz



[BOF General.doc \(29 KB\)](#)

Sec. 7-344. Appropriations. Laying of tax. Not less than two weeks before the annual town meeting, the board shall hold a public hearing, at which itemized estimates of the expenditures of the town for the ensuing fiscal year shall be presented and at which all persons shall be heard in regard to any appropriation which they are desirous that the board should recommend or reject. The board shall, after such public hearing, hold a public meeting at which it shall consider the estimates so presented and any other matters brought to its attention and shall thereupon prepare and cause to be published in a newspaper in such town, if any, otherwise in a newspaper having a substantial circulation in such town, a report in a form prescribed by the Secretary of the Office of Policy and Management containing: (1) An itemized statement of all actual receipts from all sources of such town during its last fiscal year; (2) an itemized statement by classification of all actual expenditures during the same year; (3) an itemized estimate of anticipated revenues during the ensuing fiscal year from each source other than from local property taxes and an estimate of the amount which should be raised by local property taxation for such ensuing fiscal year; (4) an itemized estimate of expenditures of such town for such ensuing fiscal year; and (5) the amount of revenue surplus or deficit of the town at the beginning of the fiscal year for which estimates are being prepared; provided any town which, according to the most recent federal census, has a population of less than five thousand may, by ordinance, waive such publication requirement, in which case the board shall provide for the printing or mimeographing of copies of such report in a number equal to ten per cent of the population of such town according to such federal census, which copies shall be available for distribution five days before the annual budget meeting of such town. The board shall submit such estimate with its recommendations to the annual town meeting next ensuing, and such meeting shall take action upon such estimate and recommendations, and make such specific appropriations as appear advisable, but no appropriation shall be made exceeding in amount that for the same purpose recommended by the board and no appropriation shall be made for any purpose not recommended by the board. Such estimate and recommendations may include, if submitted to a vote by voting machine, questions to indicate whether the budget is too high or too low. The vote on such questions shall be for advisory purposes only, and not binding upon the board. Immediately after the board of assessment appeals has finished its duties and the grand list has been completed, the board of finance shall meet and, with due provision for estimated uncollectible taxes, abatements and corrections, shall lay such tax on such list as shall be sufficient, in addition to the other estimated yearly income of such town and in addition to such revenue surplus, if any, as may be appropriated, not only to pay the expenses of the town for such current year, but also to absorb the revenue deficit of such town, if any, at the beginning of such current year. The board shall prescribe the method by which and the place where all records and books of accounts of the town, or of any department or subdivision thereof, shall be kept. The provisions of this section shall not be construed as preventing a town from making further appropriations upon the recommendation of its board of finance at a special town meeting held after the annual town meeting and prior to the laying of the tax for the current year, and any appropriations made at such special town meeting shall be included in the amount to be raised by the tax laid by the board of finance under the provisions of this section.

Sec. 7-347. May transfer unexpended balances. The board may transfer unexpended balances from one appropriation to another, but no amount appropriated for any purpose, whether general or special, shall be used or appropriated for any other purpose unless the same is recommended by the board.

Sec. 7-348. Towns not to contract in excess of appropriations. Town meeting to increase amount. No officer of such town shall expend or enter into any contract by which the town shall become liable for any sum which, with any contract then in force, shall exceed the appropriation for the department, except in cases of necessity connected with the repair of highways, bridges, sidewalks and water and sewer systems and the care of the town poor, and then not more than one thousand dollars. If any occasion arises whereby more money is needed for any department of the town than has been appropriated as provided for in this chapter, the selectmen shall notify the board of finance of such fact, and the chairman of such board shall forthwith call a meeting thereof to consider the appropriation for such department and the board may make the necessary appropriation therefor, after inquiry, but, if, in towns where the grand list is not more than twenty million dollars, the amount required or the amount required, together with the sum of any additional appropriations made by the board for such department within the same fiscal year, exceeds ten thousand dollars, or, in towns where the grand list exceeds twenty million dollars, if the amount required or the amount required, together with the sum of any such additional appropriations, exceeds twenty thousand dollars, such appropriation shall not be made until, upon the recommendation of the board, the same has been voted by the town at a meeting called for such purpose, provided no more than one such additional appropriation for any one department shall be made in one year without town meeting approval, and provided the board may make additional appropriations for the care of town poor without town meeting approval not exceeding, in the aggregate, two thousand dollars in towns where the grand list does not exceed twenty million dollars or four thousand dollars in towns where the grand list exceeds twenty million dollars. The board may call a public hearing prior to the town meeting at which parties in interest and citizens shall have an opportunity to be heard so that the board may obtain information to assist in making its recommendations. The amount required for such appropriation may be drawn either from any cash surplus available or from any contingent fund established as hereinafter provided. If no cash surplus exists and no funds are available in the contingent fund, such appropriation may be financed by borrowing, and the amount of such borrowing shall be included in and made a part of the next tax levied. The estimate of expenditures submitted by the board of finance to the annual town meeting or annual budget meeting may include a recommended appropriation for a contingent fund in an amount not to exceed three per cent of the total estimated expenditures for the current fiscal year. No expenditure or transfer shall be made from the contingent fund until such expenditure or transfer has been approved by the board of finance. The provisions of this chapter shall not be a limitation upon the town in issuing bonds under the provisions of law or expending the proceeds thereof in accordance with the vote of such town nor shall such provisions be a limitation upon the settlement of claims or judgments against the town under the provisions of law.

Item F #2

**TOWN OF LEBANON
REQUEST FOR PROPOSALS**

**Town Audit Services
Fiscal Year 2012 and 2013**

Audit Proposal Specifications

Section 1. General Information

The Town of Lebanon Board of Finance is seeking bids for the Annual Audit of the Financial Records of the Town of Lebanon for fiscal years ending June 30, 2012 and 2013. The most recent completed audit of the town is available on the Town of Lebanon website www.lebanontownhall.org

Section 2. Scope of the Audit

The objective of the audit is the expression of an opinion as to whether the general purpose financial statements are fairly presented in all material respects, in conformity with generally accepted accounting principles, and meeting all state requirements.

The scope of the audit includes an assessment of internal controls and compliance with applicable laws, regulations and provisions of contracts and grant agreements with respect to management of federal award programs.

Section 3. Auditor Covenants

The auditor will be a Certified Public Accountant, licensed in the State of CT, with proven experience in the auditing of local governments. During the fieldwork of the audit, the auditor-in-charge shall be a CPA and be on-site the majority of the time.

The fieldwork shall commence no later than September 30, 2012/13 and a draft of the audit report made available by November 30, 2012/13. Any possible adjusting journal entries should accompany the draft report. The final report must be available by December 31, 2012/13.

The letter of engagement and a list of any town audit responsibilities should be received in the Finance Office no later than 30 days prior to commencement of fieldwork.

The auditor will provide the following number of copies of the final report: twenty-five copies of the State Compliance Audit; one copy of the Federal Compliance Audit.

Section 4. Town Of Lebanon Covenants

The Town of Lebanon agrees to make available all information, documents and records needed to complete the audit in the timeframe outlined. Workspace and copying facilities will be made available. Staff will be available during the fieldwork phase to retrieve any requested documentation.

Section 5. Professional Qualifications

The proposal should include a summary of the professional qualifications of the staff that will be conducting the audit. Also provide a brief history of the firm along with information about organization structure and size. Additionally, include a description of any prior experience the firm has with auditing municipalities.

Section 6. Pricing Information

The proposal should contain an all-inclusive maximum fee, as well as budgeted hours and corresponding dollar amounts for each classification of staff assigned to the audit. Also include a billing schedule that provides details about progress payments for audit work performed.

Section 7. References

Provide the name and address of three professional references including their email, phone number and name of a contact person for each.

Section 8. Instructions for Submitting Proposals

All proposals must be submitted in a sealed envelope marked "Audit Proposal" on the outside of the envelope. Proposals should be addressed to the Town of Lebanon, Board of Finance, Lebanon Town Hall, 579 Exeter Road, Lebanon, CT 06249. Bids must be received by **4:00 P.M on April 13, 2012**.

Section 9. Rejection Rights

The Lebanon Board of Selectmen reserves the right to reject any and all bids or waive technicalities to award the contract in a manner that will best serve the interests of the Town of Lebanon.

**TOWN OF LEBANON
REQUEST FOR PROPOSALS**

**Town Audit Services
Fiscal Year 2012 and 2013**

BID FORM

Name of Accounting Firm: _____

Address: _____

Telephone: _____

The following bid is submitted in response to the request for quotes for the two-year audit.

Bid Amount FY 2012: _____

Bid Amount FY 2013: _____

Signature: _____

Printed Name: _____

Date: _____

TOWN OF LEBANON
REQUEST FOR PROPOSALS

**Town Audit Services
Fiscal Years 2012 and 2013**

The Town of Lebanon is seeking proposals for the Annual Audit of the Financial Records of the Town of Lebanon for Fiscal Years ending June 30, 2012 and June 30, 2013.

All proposals must be submitted in accordance with the Audit Proposal Specifications provided by the Town of Lebanon available at www.lebanontownhall.org or by contacting the Town of Lebanon Finance Office at 860 642-3572.

Bids must be submitted by 4:00PM on April 13, 2012 to the Finance Office, Lebanon Town Hall, 579 Exeter Rd. Lebanon, CT 06249

Elizabeth Charron, Chairman
Lebanon Board of Finance

TOWN OF LEBANON
 LAND PRESERVATION PROJECTS
 2006 to Present

From G: Other

Name	Address	Acres	Year Closed	FUNDING SOURCES							Amount Paid to Property Owner	Owner Land Value Donation
				Federal	State	Town *	Nonprofit Land Trusts	Project Cost				
Fischers	135 Waterman Road	32	2007	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 319,000
Ed Tollmann	390 Cook Hill Road	22	2007	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118,000
Edward Sr. & Klara Bender	Rafferty & Gates Roads	170	2008	\$ 350,000	\$ 350,000	\$ 4,000	\$ -	\$ 704,000	\$ -	\$ 700,000	\$ -	\$ 351,000
Edward Sr. & Klara Bender	Village Hill Road	57	2008	\$ 110,000	\$ 110,000	\$ 4,000	\$ -	\$ 224,000	\$ -	\$ 220,000	\$ -	\$ 70,000
Edward Bender Jr.	Beaumont Highway	100	2009	\$ 225,000	\$ 225,000	\$ 4,000	\$ -	\$ 454,000	\$ -	\$ 450,000	\$ -	\$ 146,000
Wolfgang & Edwina Rechlin	753 Waterman Road	104	2010	\$ -	\$ -	\$ 56,000	\$ 25,000	\$ 81,000	\$ -	\$ 75,000	\$ -	\$ 230,000
Donald Cyr	1038 Trumbull Highway	57	2010	\$ 141,000	\$ -	\$ 13,111	\$ 47,000	\$ 201,111	\$ -	\$ 193,250	\$ -	\$ 64,750
Jon and Donna Slate	585 Trumbull Highway	33	2011	\$ 106,875	\$ -	\$ 6,861	\$ 35,625	\$ 149,361	\$ -	\$ 142,500	\$ -	\$ 47,500
Saul Mindel et al.	124 Norwich Avenue	30	2011	\$ 118,125	\$ -	\$ 5,862	\$ 39,375	\$ 163,362	\$ -	\$ 157,500	\$ -	\$ 52,500
Martin Masters	50 Camp Mooween Road	58	2011	\$ 111,510	\$ 111,510	\$ -	\$ -	\$ 223,020	\$ -	\$ 223,020	\$ -	\$ 91,980
Helen and Mary Szadja	Goshen Hill & York Roads	219	2011	\$ 606,851	\$ 606,852	\$ 4,500	\$ -	\$ 1,218,203	\$ -	\$ 1,217,703	\$ -	\$ -
Cushman Farm	East Hebron Turnpike	190	2011	\$ 407,795	\$ 407,795	\$ 4,500	\$ -	\$ 820,090	\$ -	\$ 815,590	\$ -	\$ -
Richard Skaats	420 Clubhouse Road	32	2011	\$ 52,874	\$ -	\$ 13,013	\$ 8,813	\$ 74,700	\$ -	\$ 70,500	\$ -	\$ 70,500
Paul Trubey (Beltane Farm)	59 Taylor Bridge Road	22	2012	\$ 45,000	\$ 45,000	\$ 15,000	\$ 15,000	\$ 120,000	\$ -	\$ 120,000	\$ -	\$ -
		1126		\$ 2,275,030	\$ 1,856,157	\$ 130,847	\$ 170,813	\$ 4,432,847	\$ -	\$ 4,385,063	\$ -	\$ 1,561,230

* An additional \$30K in Dept. of Ag. grant funds for appraisals/surveys related to these projects and \$4K in town funds for the McCaw appraisal are not included above.

Town of Lebanon

Trial Balance

Report # 15451

Account Groups: (First) - (Last)
 Accounts: 208-00-000-4300-0000-0000 -
 208-00-620-6230-0000-0000
 Dates: (Earliest) - (Latest)
 Book Type: Actual
 Sort By: Account Number
 Detail Option: No Detail
 Include Zero Activity Accounts: No
 Subtotal First Account Segment: No
 Select Accounts Utility: No

TIP

Item E
4A

Account Number	Description	Class	Beginning Balance	Total Debits	Total Credits	Net Change	Ending Balance
208-00-000-4302-0000-0000	DONATIONS	Revenue	0.00	0.00	1,350.00	(1,350.00)	(1,350.00)
208-00-000-4303-0000-0000	MISC INCOME	Revenue	0.00	770.00	770.00	0.00	0.00
208-00-000-4305-0000-0000	OPERATING TRANSFER IN (OUT)	Revenue	0.00	0.00	55,000.00	(55,000.00)	(55,000.00)
208-00-000-4399-0000-0000	OPERATING TRANSFERS GF	Revenue	0.00	0.00	144,000.00	(144,000.00)	(144,000.00)
208-00-000-5400-0000-0000	EXPENDITURES	Expense	0.00	0.00	3,315.85	6,434.23	6,434.23
208-00-510-5100-0000-0000	BLDGS/GROUNDS DISCRETIONARY	Expense	0.00	11,196.11	141.74	11,054.37	11,054.37
208-00-510-5117-0000-0000	BLDGS/GROUNDS DISCR	Expense	0.00	26,449.48	554.94	25,894.54	25,894.54
208-00-510-5126-0000-0000	BLDGS/GROUNDS DISCR-FSC	Expense	0.00	25.99	0.00	25.99	25.99
208-00-510-5153-0000-0000	BLDGS/GROUNDS DISCR-LIBRARY	Expense	0.00	1,580.58	47.23	1,533.35	1,533.35
208-00-510-5154-0000-0000	BLDGS/GROUNDS DISCR-COMMUN CTR	Expense	0.00	2,842.96	35.65	2,807.31	2,807.31
208-00-510-5190-0000-0000	BLDGS/GROUNDS DISCR-OTHER	Expense	0.00	2,605.31	9.46	2,595.85	2,595.85
208-00-520-5201-0000-0000	FF&E DISCR	Expense	0.00	21,713.71	528.21	21,185.50	21,185.50
208-00-520-5206-0000-0000	FF&E DISCR-TREAS	Expense	0.00	2,469.67	0.00	2,469.67	2,469.67
208-00-520-5207-0000-0000	FF&E DISCR-TAX COLLECTOR	Expense	0.00	1,516.97	0.00	1,516.97	1,516.97
208-00-520-5230-0000-0000	FF&E DISCR-PUBLIC WORKS	Expense	0.00	80.00	0.00	80.00	80.00
208-00-610-6100-0000-0000	FF&E DISCR-LIBRARY	Expense	0.00	3,447.16	0.00	3,447.16	3,447.16
208-00-610-6117-0000-0000	BLDGS & GRDS NON-DISCR	Expense	0.00	27,456.33	5,156.47	22,299.86	22,299.86
208-00-610-6126-0000-0000	BLDGS/GROUNDS NON DISCR BUDGET	Expense	0.00	8,084.94	0.00	8,084.94	8,084.94
208-00-610-6130-0000-0000	BLDGS/GROUNDS NON DISCR-TOWN HA	Expense	0.00	2,139.97	192.58	1,947.39	1,947.39
208-00-610-6153-0000-0000	BLDGS/GROUNDS NON DISCR-FSC	Expense	0.00	12,835.30	1,103.22	11,732.08	11,732.08
208-00-610-6154-0000-0000	BLDGS/GROUNDS NON DISCR-PUBLIC WC	Expense	0.00	3,229.39	447.00	2,782.39	2,782.39
208-00-610-6190-0000-0000	BLDGS/GROUNDS NON DISCR-LIBRARY	Expense	0.00	5,751.15	683.55	5,067.60	5,067.60
208-00-620-6200-0000-0000	BLDGS/GROUNDS NON DISCR-COMMUN C	Expense	0.00	1,508.22	225.00	1,283.22	1,283.22
208-00-620-6201-0000-0000	BLDGS/GROUNDS NON DISCR-OTHER	Expense	0.00	16,816.98	12,524.77	4,292.21	4,292.21
208-00-620-6207-0000-0000	FF&E NON DISCR	Expense	0.00	7,495.23	0.00	7,495.23	7,495.23
208-00-620-6209-0000-0000	FF&E NON DISCR-SELECTMEN	Expense	0.00	994.25	358.12	636.13	636.13
208-00-620-6210-0000-0000	FF&E NON DISCR-TAX COLLECTOR	Expense	0.00	0.90	0.00	0.90	0.90
208-00-620-6211-0000-0000	FF&E NON DISCR-TOWN CLERK	Expense	0.00	353.54	0.00	353.54	353.54
208-00-620-6223-0000-0000	FF&E NON DISCR-ASSESSOR	Expense	0.00	162.00	0.00	162.00	162.00
208-00-620-6230-0000-0000	FF&E NON DISCR-FIRE MARSHAL	Expense	0.00	76.83	0.00	76.83	76.83
208-00-620-6230-0000-0000	FF&E NON DISCR-PUBLIC WORKS	Expense	0.00	422.50	0.00	422.50	422.50

Report Totals: \$0.00 \$171,775.55 \$226,443.79 (\$54,668.24) (\$54,668.24)

Item D

Town of Lebanon		Adopted Budget	Amendments	Reported Period	Amount Remaining	Percent Remaining
Board of Finance						
Monthly Expenditure Report		7/01/2011 - 6/30/2012	7/01/2011 - 6/30/2012	7/01/2011 - 1/31/2012	7/01/2011 - 1/31/2012	7/01/2011 - 1/31/2012
Account Number / Description						
400 LEGAL COUNSEL	\$25,000.00	\$0.00	\$24,874.00	\$126.00	1%	
401 SELECTMEN	\$115,992.00	\$0.00	\$70,395.00	\$45,597.00	39%	
402 ELECTIONS	\$30,447.00	\$0.00	\$18,503.00	\$11,944.00	39%	
403 PROBATE COURT	\$2,479.00	\$0.00	\$2,479.00	\$0.00	0%	
405 BOARD OF FINANCE	\$2,000.00	\$0.00	\$460.00	\$1,540.00	77%	
406 FINANCE OFFICE	\$116,247.00	\$0.00	\$52,641.00	\$63,606.00	55%	
407 TAX COLLECTOR	\$64,860.00	\$0.00	\$36,325.00	\$28,535.00	44%	
408 BD ASSESSMENT	\$1,000.00	\$0.00	\$164.00	\$836.00	84%	
409 TOWN CLERK	\$87,264.00	\$0.00	\$49,315.00	\$37,949.00	43%	
410 ASSESSOR	\$67,804.00	\$0.00	\$31,628.00	\$36,176.00	53%	
411 AUDITOR	\$12,350.00	\$0.00	\$8,350.00	\$4,000.00	32%	
412 TOWN REPORT	\$1,200.00	\$0.00	\$0.00	\$1,200.00	100%	
415 COMPUTER SERVICE	\$76,256.00	\$0.00	\$56,512.00	\$19,744.00	26%	
417 TOWN HALL	\$53,550.00	\$0.00	\$17,933.00	\$35,617.00	67%	

Town of Lebanon		Adopted Budget	Amendments	Reported Period	Amount Remaining	Percent Remaining
Board of Finance		7/01/2011 -	7/01/2011 -	7/01/2011 -	7/01/2011 -	7/01/2011 -
Monthly Expenditure Report		6/30/2012	6/30/2012	1/31/2012	1/31/2012	1/31/2012
418	INSURANCE	\$146,720.00	\$0.00	\$105,211.00	\$41,509.00	28%
420	POLICE SERVICES	\$190,000.00	\$0.00	\$30,111.00	\$159,889.00	84%
422	VOLUNTEER FIRE DEPT	\$91,350.00	\$0.00	\$91,350.00	\$0.00	0%
423	FIRE MARSHALL	\$16,371.00	\$0.00	\$9,353.00	\$7,018.00	43%
424	BURNING OFFICIALS	\$2,335.00	\$0.00	\$1,098.00	\$1,237.00	53%
425	BUILDING DEPT	\$21,122.00	\$0.00	\$12,524.00	\$8,598.00	41%
426	FIRE SAFETY COMPLEX	\$31,100.00	\$0.00	\$17,825.00	\$13,275.00	43%
429	TREE WARDEN	\$175.00	\$0.00	\$50.00	\$125.00	71%
430	DEPT PUBLIC WORKS	\$627,786.00	\$0.00	\$363,293.00	\$264,493.00	42%
431	BLDGS & GROUNDS	\$102,048.00	\$0.00	\$53,194.00	\$48,854.00	48%
433	SNOW REMOVAL	\$150,000.00	\$0.00	\$26,286.00	\$123,714.00	82%
434	STREETS LIGHTS	\$1,000.00	\$0.00	\$1,141.00	(\$141.00)	-14%
436	SOLID WASTE	\$190,000.00	\$0.00	\$87,285.00	\$102,715.00	54%
437	WATER POLLUTION CONTROL	\$12,704.00	\$0.00	\$2,870.00	\$9,834.00	77%
439	CEMETERY COMMISSION	\$12,687.00	\$0.00	\$7,536.00	\$5,151.00	41%
441	HEALTH DEPARTMENT	\$15,515.00	\$0.00	\$9,344.00	\$6,171.00	40%

Town of Lebanon							
Board of Finance		Adopted Budget	Amendments	Reported Period	Amount Remaining	Percent Remaining	
Monthly Expenditure Report		7/01/2011 - 6/30/2012	7/01/2011 - 6/30/2012	7/01/2011 - 1/31/2012	7/01/2011 - 1/31/2012	7/01/2011 - 1/31/2012	
443	PUBLIC HEALTH NURSE	\$1,000.00	\$0.00	\$1,000.00	\$0.00	0%	
445	HUMAN SERVICES	\$18,269.00	\$0.00	\$13,695.00	\$4,574.00	25%	
446	WCMH PARAMEDIC PROGRAM	\$29,032.00	\$0.00	\$19,374.00	\$9,658.00	33%	
448	UNITED SERVICES	\$4,835.00	\$0.00	\$0.00	\$4,835.00	100%	
449	SWITCHBOARD	\$45,734.00	\$0.00	\$45,734.00	\$0.00	0%	
455	SPECIAL EVENTS	\$1,000.00	\$0.00	\$1,261.00	(\$261.00)	-26%	
458	SENIOR CENTER	\$53,907.00	\$0.00	\$27,732.00	\$26,175.00	49%	
461	PLANNING & ZONING	\$133,670.00	\$0.00	\$70,227.00	\$63,443.00	47%	
464	ZBA	\$4,760.00	\$0.00	\$2,539.00	\$2,221.00	47%	
465	ECONOMIC DEVELOPMENT	\$2,030.00	\$0.00	\$243.00	\$1,787.00	88%	
467	INLAND WETLANDS	\$2,000.00	\$0.00	\$1,401.00	\$599.00	30%	
469	CONSERVATION COMMISSION	\$250.00	\$0.00	\$91.00	\$159.00	64%	
480	FRINGE BENEFITS	\$442,817.00	\$0.00	\$266,929.00	\$175,888.00	40%	
490	TRANSFERS	\$19,476,791.00	\$0.00	\$12,124,748.00	\$7,352,043.00	38%	
GRAND TOTAL		\$22,483,457.00	\$0.00	\$13,763,024.00	\$8,720,433.00	39%	