

**TOWN OF SHELBURNE
PROPOSED GENERAL FUND BUDGET
FISCAL YEAR 2015-16**

**For January 13, 2015 Public Hearing
13-JAN-15**

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**TOWN OF SHELBURNE
PROPOSED GENERAL FUND FY 2015-16 BUDGET
REVENUE & EXPENDITURE
SUMMARY**

13-Jan-15

	FY 2014 2013-14 BUDGET	FY 2014 2013-14 ACTUAL	FY 2015 2014-15 BUDGET	FY 2016 2015-16 BUDGET	FY 2016 INCR (DECR)	% CHG.
REVENUE CATEGORIES						
1 Taxes, Penalties & Interest	\$5,138,296	\$5,134,151	\$5,311,731	\$5,485,291	\$173,560	3.3%
2 Town Clerk's Office	157,550	112,591	161,250	146,550	(\$14,700)	-9.1%
3 Highways & Public Works	159,340	158,918	213,100	277,300	\$64,200	30.1%
4 Police & Emergency Dispatch	416,256	500,729	429,197	412,540	(\$16,657)	-3.9%
5 Water & Sewer Admin.	85,000	85,000	86,700	88,434	\$1,734	2.0%
6 Cemetery	9,400	10,800	9,400	10,400	\$1,000	10.6%
7 Planning & Zoning	103,150	100,164	76,750	67,275	(\$9,475)	-12.3%
8 Recreation	181,265	174,458	140,264	168,950	\$28,686	20.5%
9 Library	0	5,414	0	0	\$0	
10 Investment Interest	2,000	348	300	1,000	\$700	233.3%
11 Applied Fund Balance	0	0	60,000	0	(\$60,000)	
12 Rescue	453,170	293,634	461,301	237,484	(\$223,817)	-48.5%
13 Building Use/Lease Income	141,168	140,115	140,968	139,064	(\$1,904)	-1.4%
14 Transfer from Funds / Misc.	404,687	436,261	416,770	419,941	\$3,172	0.8%
15 TOTAL REVENUES	\$7,251,283	\$7,152,583	\$7,507,731	\$7,454,229	(\$53,502)	-0.7%

EXPENDITURE CATEGORIES						
16 Selectboard/MLCT/Town Rpts.	\$22,862	\$25,024	\$24,812	\$19,641	(\$5,171)	-20.8%
17 Legal	55,000	46,694	30,000	30,000	\$0	0.0%
18 Town Manager's Office	147,123	162,615	195,839	174,912	(\$20,928)	-10.7%
19 Administrative Services	78,600	73,083	81,500	86,607	\$5,107	6.3%
20 Elections	3,200	1,700	11,000	2,500	(\$8,500)	-77.3%
21 Finance & Insurance	372,501	383,559	453,483	480,958	\$27,475	6.1%
22 Town Clerk's Office	209,517	169,528	260,137	255,480	(\$4,657)	-1.8%
23 Planning & Zoning	228,315	225,715	269,403	279,485	\$10,082	3.7%
24 Assessing/Reappraisal	65,581	67,111	86,235	88,266	\$2,031	2.4%
25 Buildings & Grounds	243,395	218,507	332,616	322,264	(\$10,353)	-3.1%
26 Public Works	20,300	20,820	42,300	67,324	\$25,024	59.2%
27 Police	1,134,779	1,230,317	1,518,433	1,603,358	\$84,925	5.6%
28 Fire Dept.	146,455	198,531	195,701	194,011	(\$1,691)	-0.9%
29 Public Safety/Dispatch	437,983	396,674	591,231	604,452	\$13,221	2.2%
30 Highway	1,046,255	1,055,019	1,259,321	1,305,334	\$46,014	3.7%
31 Health/Social Services	41,325	40,000	41,389	41,389	\$0	0.0%
32 Rescue	418,745	293,634	461,054	237,484	(\$223,570)	-48.5%
33 Cemetery	42,113	38,393	44,222	45,149	\$927	2.1%
34 Recreation	267,575	259,325	308,133	319,902	\$11,768	3.8%
35 Harbormaster	25,971	25,959	33,482	37,101	\$3,619	10.8%
36 Library	263,156	260,600	348,570	371,333	\$22,763	6.5%
37 Debt Service	721,570	723,658	703,874	682,223	(\$21,651)	-3.1%
38 Inter-Governmental Transfers	183,858	183,856	178,596	190,659	\$12,063	6.8%
39 Benefits	1,045,404	971,847	1,078,835	1,214,894	\$136,058	12.6%
40 Selectbrd Discr./Other Projects	9,700	37,272	9,700	12,700	\$3,000	30.9%
41 Community Improvement	20,000	20,000	25,000	0	(\$25,000)	-100.0%
42 TOTAL EXPENDITURES	\$7,251,283	\$7,129,441	\$7,507,730	\$7,454,229	(\$53,501)	-0.7%

43 Revenue - Expenditures	0	23,143	0	0		
44 Grand List	14,613,047	14,613,419	14,699,970	14,826,920	126,950	0.9%
45 Tax Rate		\$0.3470	\$0.3571	\$0.3654	\$0.008	2.3%
Tax rate Change From Prior Yr.		\$0.0096	\$0.010	\$0.008		
Tax rate % Change From Prior Yr.		2.8%	2.9%	2.3%		

LINE #	REVENUE CATEGORIES	FY 2014 2013-14 BUDGET	FY 2014 2013-14 ACTUAL	FY 2015 2014-15 BUDGET	FY 2016 2015-16 BUDGET	FY 2016 INCR (DECR)	% CHG.	Notes
TAXES								
1	Property Taxes	5,070,796	5,058,629	\$5,248,731	\$5,417,291	\$168,560	3.2%	
2	Late Homestead Filing Penalty	1,500	28,680	3,000	12,000	9,000	300.0%	Note 1
3	Penalty Income	36,000	31,097	35,000	31,000	(4,000)	-11.4%	
4	Interest Income	30,000	15,746	25,000	25,000	0	0.0%	
5 SUB-TOTAL TAXES		\$5,138,296	\$5,134,151	\$5,311,731	\$5,485,291	\$173,560	3.3%	
6 TOWN CLERK'S OFFICE								
7	Liquor Licenses	2,600	3,210	2,600	2,800	200	7.7%	
8	Animal Licenses	5,550	6,035	6,000	6,000	0	0.0%	
9	Animal License Transfer to Dog Park			(700)	(700)	0	0.0%	
10	Fish & Game Licenses	100	53	75		(75)	-100.0%	
11	Marriage/Civil Union Licenses	550	420	550	550	0	0.0%	
12	Deed Recordings	60,000	43,785	62,000	55,000	(7,000)	-11.3%	
13	Misc. Income	400	255	500	400	(100)	-20.0%	
14	Green Mtn Passports	100	197	125	150	25	20.0%	
15	Vault Time Fee	1,800	1,399	1,800	1,500	(300)	-16.7%	
16	Copier Use	6,500	7,525	6,500	6,800	300	4.6%	
17	Vital Statistics Copies	3,500	3,961	4,000	3,800	(200)	-5.0%	
18	Passport Fees	6,000	7,050	7,500	7,000	(500)	-6.7%	
19	Passport Photos		4,300		3,000	3,000		
20	Motor Vehicle Registrations	450	315	300	250	(50)	-16.7%	
21	Trsf. from Records Reserve Fund	70,000	34,086	70,000	60,000	(10,000)	-14.3%	Note 2
22 TOWN CLERK'S OFFICE		157,550	112,591	161,250	146,550	(14,700)	-9.1%	
23 HIGHWAYS/ PUBLIC WORKS								
24	Hwy State Aid	145,240	144,914	145,000	145,000	0	0.0%	
25	Hwy Permits	2,100	1,955	2,100	2,100	0	0.0%	
26	Road Cut Permits	12,000	9,487	6,000	6,000	0	0.0%	
27	State Paving/Road Constr. Grant			60,000		(60,000)		
28	Bik/Ped Path Grant				124,200	124,200		Note 3
29	Construction Reimbursements		2,562			0		
30 SUB-TOTAL HIGHWAYS		159,340	158,918	213,100	277,300	64,200	30.1%	
POLICE & EMERGENCY DISPATCH								
31	Judicial Fees	70,000	38,656	60,000	60,000	0	0.0%	
32	Special Duty Reimbursement	25,000	43,472	25,000	35,000	10,000	40.0%	Note 4
33	Charlotte Patrol	25,000	18,511	30,000		(30,000)	-100.0%	
34	St. George Patrol	2,000	386	2,000		(2,000)		
35	Special Duty Enforcement Grants		86,179					Note 4
36	Other Fees	200	1,258	400	400	0	0.0%	
37	Animal Enforcement	500	258	500	500	0	0.0%	
38	Insurance Reports	2,200	2,320	2,200	1,300	(900)	-40.9%	
39	Fingerprinting	7,000	9,480	7,000	9,000	2,000	28.6%	
40	Dispatch Contracts	180,356	195,179	201,097	205,340	4,243	2.1%	Note 5
41	State E911 Call Center	90,000	90,000	90,000	90,000	0	0.0%	Note 6
42	Alarm Monitoring Fees	4,000	3,400			0		
43	Alarm Permits	10,000	11,630	11,000	11,000	0	0.0%	
44 SUB-TOTAL POLICE/DISPATCH		416,256	500,729	429,197	412,540	(16,657)	-3.9%	

LINE #	REVENUE CATEGORIES	FY 2014 2013-14 BUDGET	FY 2014 2013-14 ACTUAL	FY 2015 2014-15 BUDGET	FY 2016 2015-16 BUDGET	FY 2016 INCR (DECR)	% CHG.	Notes
WATER & SEWER ADMINISTRATION								
1	Sewer Dept. Admin.	42,500	42,500	43,350	44,217	867	2.0%	
2	Water Dept. Admin.	42,500	42,500	43,350	44,217	867	2.0%	
SUB-TOTAL								
3	WATER & SEWER ADMIN.	85,000	85,000	86,700	88,434	1,734	2.0%	Note 7
CEMETERY								
4	Cemetery Fund Transfer & Interest	8,000	8,000	8,000	9,000	1,000	12.5%	
5	Cemetery Other	1,400	2,800	1,400	1,400	0	0.0%	
SUB-TOTAL CEMETERY								
6	SUB-TOTAL CEMETERY	9,400	10,800	9,400	10,400	1,000	10.6%	
PLANNING/ZONING:								
7	Building Permits	25,000	27,869	26,000	26,000	0	0.0%	
8	Site Plan/Subdiv Fees	18,000	12,906	18,500	18,000	(500)	-2.7%	
9	Sign Permits	750	724	1,000	1,000	0	0.0%	
10	Town Regs/Plan/Public Wk spec.	100	12	50	75	25	50.0%	
11	Zoning Fees / Fines	500	500	500	500	0	0.0%	
12	Planning/Zoning Other	500	391	500	500	0	0.0%	
13	Indep. Technical Review Reimb.	2,500	0	3,000	200	(2,800)	-93.3%	
14	Grant Revenues	55,800	57,762	27,200	21,000	(6,200)	-22.8%	Note 8
SUB-TOTAL								
15	PLANNING/ZONING	103,150	100,164	76,750	67,275	(9,475)	-12.3%	
RECREATION								
16	Beach Stickers	9,550	12,804	9,900	10,020	120	1.2%	
17	Recreation Programs	34,055	42,566	31,400	35,265	3,865	12.3%	
18	Adult Leagues	1,295	1,479	1,554	1,450	(104)	-6.7%	
19	Little League	15,100	12,255	13,350	13,020	(330)	-2.5%	
20	Babe Ruth	2,430	3,840	3,750	3,600	(150)	-4.0%	
21	Softball	4,320	5,550	4,320	4,800	480	11.1%	
22	Swimming Lessons	1,000	1,410	1,000	1,250	250	25.0%	
23	Dog Obedience	4,640	4,467	4,640	4,640	0	0.0%	
24	Martial Arts	6,070	2,930	2,970	2,430	(540)	-18.2%	
25	Youth Basketball	4,320	3,277	4,000	4,000	0	0.0%	
26	Soccer	10,860	13,805	12,345	12,810	465	3.8%	
27	Summer Soccer Camp	2,640	1,250	2,100	10,800	8,700	414.3%	Note 9
28	Ski Program	7,980	8,460	7,110	8,140	1,030	14.5%	
29	Concerts/Special Events	13,000	12,943	14,500	15,600	1,100	7.6%	
30	Lacrosse	13,200	10,700	10,350	10,980	630	6.1%	
31	Donations	500	1,325	750	750	0	0.0%	
32	Recreation Facility/Field Use Fees	8,050	7,754	8,100	8,500	400	4.9%	
33	Transfer From baseball Funds	16,405	11,273	8,125	10,395	2,270	27.9%	
34	Capital Project Grants/Donations				5,000	5,000		Note 10
35	Transfer from Bay Park Fund				5,500	5,500		Note 10
36	Transfer From Dog Park Fund	5,850	5,000			0		
37	Transfer From Davis Park Fund	20,000	11,370			0		
SUB-TOTAL RECREATION								
38	SUB-TOTAL RECREATION	181,265	174,458	140,264	168,950	28,686	20.5%	
39 LIBRARY								
40	Grant Revenues		623					
41	Library gifts/donations		2,463					
42	Materials Reimbursements		2,125					
43	Misc. income		203					
44								
SUB-TOTAL LIBRARY								
45	SUB-TOTAL LIBRARY	0	5,414	0	0	0		
46 FINANCIAL MANAGEMENT								
47	Investment Interest	2,000	348	300	1,000	700	233.3%	
48	Applied Fund Balance	0		60,000	0	(60,000)		
SUB-TOTAL								
49	SUB-TOTAL	2,000	348	60,300	1,000	(59,300)	-98.3%	
50	FINANCIAL MANAGEMENT	2,000	348	60,300	1,000	(59,300)	-98.3%	

LINE #	REVENUE CATEGORIES	FY 2014	FY 2014	FY 2015	FY 2016	FY 2016	%	Notes
		2013-14	2013-14	2014-15	2015-16	INCR		
		BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)	CHG.	
RESCUE								
1	Transfer From Ambulance Fund	453,170	288,578	461,301	237,484	(223,817)	-48.5%	Note 11
2	First Aid/ CPR Class Fees&misc.		5,056					
3								
4	SUB-TOTAL RESCUE	453,170	293,634	461,301	237,484	(223,817)	-48.5%	
MISCELLANEOUS								
5	Miscellaneous	3,500	4,488	5,200	3,500	(1,700)	-32.7%	
7	Fire Dept. Grants/Donations		8,401	5,000	5,000	0	0.0%	
8	Pymt. in Lieu of Taxes	5,800	5,973	5,800	6,000	200	3.4%	
9	State Current Use Payment	111,800	112,317	113,000	115,600	2,600	2.3%	
10	Mooring Fees	44,500	51,492	49,750	50,100	350	0.7%	
11	Town Ctr./ Tn Hall Facilities Use	12,000	12,774	11,000	11,500	500	4.5%	
12	Act 60/68 Administration	38,000	41,749	41,000	41,000	0	0.0%	
12	Pierson Bldg. Lease	28,568	27,736	28,568	28,564	(4)	0.0%	
13	CSSU Village Ctr. Lease	64,000	64,000	64,000	64,000	0	0.0%	
14	CSSU Bldg. Maint. Allocation	36,600	35,606	37,400	35,000	(2,400)	-6.4%	
15	Cellular Tower Fees	68,700	80,453	71,300	73,800	2,500	3.5%	
16	Transfer From Bay Park Fund	2,000	2,000			0		
17	Transfer Fr. Rec. Impact Fees Acct.	55,000	55,000	75,000	75,000	0		
18	Transfer From Spec. Revenue Funds	24,000	1,000			0		
19	Beaver Creek Special Assessment	51,387	51,387	50,720	49,941	(779)		Note 12
20	MISCELLANEOUS	545,855	576,376	557,737	559,005	1,268	0.2%	
21	Total Non-Tax Revenue	\$2,180,486	\$2,093,954	\$2,259,000	\$2,036,938	(\$222,062)	-9.8%	
22	GRAND TOTAL	\$7,251,283	\$7,152,583	\$7,507,731	\$7,454,229	(53,502)	-0.7%	
23	Grand List		14,613,047	14,759,177	14,826,920	67,743	0.5%	
24	Tax Rate	\$	0.3470	\$0.3571	\$0.3654	0.008	2.3%	
25	Tax Rate Change From Prior Yr.	\$	0.010	\$0.010	\$0.008			

EXPENDITURE CATEGORIES		FY 2014	FY 2014	FY 2015	FY 2016	FY 2016	%	Notes
ITEM		2013-14	2013-14	2014-15	2015-16	INCR	CHG.	
		BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)		
SELECTBOARD								
1	Selectboard Salaries	6,300	6,300	6,300		(6,300)	-100.0%	Note 13
2	FICA			482	482	(0)	0.0%	
3	Expenses	6,600	8,556	7,700	8,300	600	7.8%	
4	VLCT Dues	8,062	8,062	8,230	8,619	389	4.7%	
5	Town Reports	1,900	2,106	2,100	2,240	140	6.7%	
6	SUB-TOTAL SELECTBOARD	22,862	25,024	24,812	19,641	(5,171)	-20.8%	
7	Legal Expense	55,000	46,694	30,000	30,000	0	0.0%	
	SUB-TOTAL LEGAL EXPENSE	55,000	46,694	30,000	30,000	0	0.0%	
8 MANAGER'S OFFICE								
9	Salaries	141,323	159,165	143,725	119,186	(24,539)	-17.1%	
10	Benefits			46,314	49,926	3,612	7.8%	
11	Manager's Expenses	2,300	716	2,300	2,300	0	0.0%	
12	Vehicle Expense	2,500	2,375	2,500	2,500	0	0.0%	
13	Emergency Management	1,000	358	1,000	1,000	0	0.0%	
14	SUB-TOTAL MANAGER'S OFFICE	147,123	162,615	195,839	174,912	(20,928)	-10.7%	
15 ADMINISTRATIVE SERVICES								
16	Technical Assistance	5,000	7,258	5,000	5,000	0	0.0%	
17	Training	8,400	6,564	8,400	7,000	(1,400)	-16.7%	
18	Office Equipment & Repairs	1,000	1,307	1,000	1,000	0	0.0%	
19	Postage	18,000	17,854	19,000	18,000	(1,000)	-5.3%	
20	Copier Expenses	5,900	6,149	5,800	7,000	1,200	20.7%	
21	Office Supplies	7,000	5,155	7,000	7,000	0	0.0%	
22	Computer Software	4,500	3,415	4,500	14,107	9,607	213.5%	Note 14
23	Computer Hardware	5,500	6,045	7,000	2,700	(4,300)	-61.4%	
24	Computer Tech. Assistance	10,000	10,812	10,000	11,000	1,000	10.0%	
25	CSSU data line	3,300	3,048	3,100	3,100	0	0.0%	
26	Telephone Exp. (Tn. Ctr & Library)	10,000	5,476	10,700	10,700	0	0.0%	
27	SUB-TOTAL ADMINISTRATIVE SVCS.	78,600	73,083	81,500	86,607	5,107	6.3%	
28 ELECTIONS								
29	Election Salaries	1,200	713	6,500	1,000	(5,500)	-84.6%	
30	Election Expense	1,500	846	4,000	1,000	(3,000)	-75.0%	
31	BCA Expenses	500	141	500	500	0	0.0%	
32	SUB-TOTAL ELECTIONS	3,200	1,700	11,000	2,500	(8,500)	-77.3%	Note 15
33 FINANCE & INSURANCE								
34	Salaries	169,401	156,108	167,814	171,480	3,666	2.2%	
35	Benefits			59,302	63,537	4,235	7.1%	
36	Property/Liability Insurance	182,200	197,702	199,700	223,000	23,300	11.7%	
37	Insurance Claims: Deductible	5,000	18,149	5,000	5,000	0	0.0%	
38	Unemployment Insurance			6,327	3,940	(2,387)	-37.7%	
39	Annual Audit	15,900	11,600	15,340	14,000	(1,340)	-8.7%	
40	SUB-TOTAL FINANCE & INSURANCE	372,501	383,559	453,483	480,958	27,475	6.1%	
41 TOWN CLERK/TREASURER								
42	Salaries	124,817	125,704	129,105	131,951	2,846	2.2%	
43	Benefits			47,032	54,078	7,046	15.0%	
44	Expenses	2,200	1,463	2,000	1,950	(50)	-2.5%	
45	Office Expense	5,500	4,290	6,000	7,000	1,000	16.7%	
46	Microfilming/Records Restoration	6,000	2,985	5,000		(5,000)	-100.0%	
47	ACS Recording Software&Supplies				20,000	20,000		
48	Records Automation/Preservation	70,000	34,086	70,000	40,000	(30,000)	-42.9%	Note 2
49	Computer Software/Hardware	1,000	1,000	1,000	500	(500)	-50.0%	
50	SUB-TOTAL TOWN CLERK/TREAS.	209,517	169,528	260,137	255,480	(4,657)	-1.8%	

EXPENDITURE CATEGORIES		FY 2014	FY 2014	FY 2015	FY 2016	FY 2016	%	Notes
ITEM		2013-14	2013-14	2014-15	2015-16	INCR	%	
		BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)	CHG.	
PLANNING & ZONING								
1	Salaries	140,165	137,445	144,736	151,885	7,149	4.9%	
2	Benefits			69,067	79,910	10,843	15.7%	
3	Planning Expense	7,000	6,475	6,800	6,500	(300)	-4.4%	
4	Conferences and Training	900	350	900	900	0	0.0%	
5	Town Plan & Special Projects	70,800	0	34,000	30,000	(4,000)	-11.8%	Note 8
6	Planning Grants		74,637					
7	Planning Assistance	6,500	6,409	6,500	5,500	(1,000)	-15.4%	
8	Independent Technical Review	2,500	0	3,000	200	(2,800)	-93.3%	
9	GIS & Permit Software	450	400	4,400	4,590	190	4.3%	
SUB-TOTAL PLANNING		-----	-----	-----	-----	-----	-----	-----
10	AND ZONING	228,315	225,715	269,403	279,485	10,082	3.7%	
11 ASSESSING								
12	Salaries	35,866	35,866	36,476	37,279	803	2.2%	
13	Benefits			19,605	20,241	636	3.2%	
14	Admin Asst.	26,215	26,501	26,654	27,246	592	2.2%	
15	Expenses	3,500	4,744	3,500	3,500	0	0.0%	
16		-----	-----	-----	-----	-----	-----	-----
17	SUB-TOTAL ASSESSING	65,581	67,111	86,235	88,266	2,031	2.4%	
18 BUILDINGS & GROUNDS								
19	Salaries	93,795	90,319	95,474	97,535	2,061	2.2%	
20	Benefits			57,892	58,958	1,066	1.8%	
21	Town Center Operating expense	40,500	33,168	37,000	35,000	(2,000)	-5.4%	
22	Town Center Bldg. Maintenance	8,500	6,756	9,600	12,600	3,000	31.3%	
23	Town Hall Operating expense	1,600	150	1,600	1,600	0	0.0%	
24	Town Hall Bldg. Maintenance	3,700	2,333	3,700	3,700	0	0.0%	
25	Town Hall & Library Heating Fuel	9,000	7,426	7,700	9,268	1,568	20.4%	
26	Town Center Heating Fuel	20,000	20,577	18,100	20,506	2,406	13.3%	
27	Town Center Utilities	50,300	48,274	50,550	50,097	(453)	-0.9%	
28	Pierson Building Maintenance	5,000	601	5,000	2,000	(3,000)	-60.0%	
29	Transfer to HW Equip. Fund	1,000	1,000	1,000	1,000	0	0.0%	
30	Recreation Fields Maintenance	10,000	4,948	10,000	10,000	0	0.0%	
31	Capital Projects	0		35,000	20,000	(15,000)	-42.9%	Note 16
32	LaPlatte Nature Path		2,955					
SUB-TOTAL		-----	-----	-----	-----	-----	-----	-----
33	BUILDINGS & GROUNDS	243,395	218,507	332,616	322,264	(10,353)	-3.1%	
34 PUBLIC WORKS								
35	Salaries	0		-	5,000	5,000		Note 17
36	Benefits				524	524		
37	Admin Expenses	0		-	0	0		
38	Engineering/Planning	3,000	2,347	25,000	2,000	(23,000)	-92.0%	
39	Stormwater Permit Fees	9,300	9,702	9,300	9,300	0	0.0%	
40	Stormwater Maintenance	8,000	6,827	8,000	9,000	1,000	1,000	
41	Munroe Brook Flow Restoration Plan		1,944		41,500	41,500	41,500	Note 17
42	SUB-TOTAL	-----	-----	-----	-----	-----	-----	-----
43	PUBLIC WORKS	20,300	20,820	42,300	67,324	25,024	59.2%	
44 HARBORMASTER								
45	Salary	4,917	5,327	5,000	5,110	110	2.2%	
46	FICA			382	391	9	2.3%	
47	Mooring Inspections/Maint.	12,300	12,673	13,600	13,100	(500)	-3.7%	
48	Seasonal Dock&Buoy Install/Removal	8,454	7,700	5,700	4,200	(1,500)	-26.3%	
49	Equipment				5,500	5,500		
50	Admin exp.	300	259	300	300	0	0.0%	
51	Transfer to Bay Park Fund			8,500	8,500	0	0.0%	
52	SUB-TOTAL	-----	-----	-----	-----	-----	-----	-----
53	HARBORMASTER	25,971	25,959	33,482	37,101	3,619	10.8%	

EXPENDITURE CATEGORIES
ITEM

		FY 2014	FY 2014	FY 2015	FY 2016	FY 2016	%	
		2013-14	2013-14	2014-15	2015-16	INCR		Notes
		BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)	CHG.	
POLICE								
1	Salaries	789,694	810,850	821,833	836,983	15,150	1.8%	
2	Overtime	106,713	116,345	110,037	111,725	1,688	1.5%	
3	Special Duty details	25,000	24,493	25,000	21,890	(3,110)	-12.4%	Note 4
4	Special Duty Enforcement Grants		74,412					Note 4
5	Benefits			355,051	418,842	63,791	18.0%	
6	Office Expense	8,000	10,824	8,000	9,000	1,000	12.5%	
7	Telephones	11,000	13,173	11,400	11,300	(100)	-0.9%	
8	T-1 Line Grant Funded		6,573					
9	Radio Expense	10,000	13,296	10,000	16,180	6,180	61.8%	
10	Travel/Conferences	2,500	1,988	2,500	2,500	0	0.0%	
11	Police Photos	6,300	2,064	6,000	6,300	300	5.0%	
12	Police Training	7,500	8,838	8,000	10,000	2,000	25.0%	
13	Gasoline	50,400	45,410	50,400	45,000	(5,400)	-10.7%	
14	Tires	3,300	2,558	4,900	4,900	0	0.0%	
15	Vehicle Maint.	9,500	12,365	9,500	12,000	2,500	26.3%	
16	General Equipment	4,500	6,632	4,000	4,000	0	0.0%	
17	Finger Print Equip. Expense	3,000	4,010	3,000	3,500	500	16.7%	
18	Uniform Purchase	8,000	4,928	8,000	8,000	0	0.0%	
19	Uniform Cleaning	4,000	3,954	4,000	4,000	0	0.0%	
20	Building expense	2,000	3,620	2,000	2,000	0	0.0%	
21	Computer Maint	15,600	7,434	10,760	12,900	2,140	19.9%	
22	Matching Funds for Grants	1,000	0	1,000	1,000	0	0.0%	
23	Capital Improvements	14,000	2,409	5,150	12,160	7,010	136.1%	Note 18
24	Transfer to Cruiser Fund	43,725	43,725	43,725	35,000	(8,725)	-20.0%	
25	Animal Enforcement	2,500	3,871	2,750	2,750	0	0.0%	
26	C.U.S.I	6,546	6,546	11,427	11,427	0	0.0%	
27 SUB-TOTAL POLICE		1,134,779	1,230,317	1,518,433	1,603,358	84,925	5.6%	
28 FIRE DEPARTMENT								
29	Salaries	34,000	33,917	35,000	42,000	7,000	20.0%	
30	FICA			2,601	2,831	230	8.8%	
31	Office Supplies/Phones	8,810	4,454	6,440	5,225	(1,215)	-18.9%	
32	Heating Fuel/service	9,500	12,980	9,500	9,500	0	0.0%	
33	Fire Prev. & Training	6,000	5,673	6,000	7,000	1,000	16.7%	
34	Radio Maintenance	6,210	5,963	5,300	5,025	(275)	-5.2%	
35	Fire Prot. Clothing	16,000	20,413	17,550	22,500	4,950	28.2%	
36	Gas & Oil	6,500	5,462	6,000	6,000	0	0.0%	
37	Firefighting Supplies	4,500	3,384	5,000	5,000	0	0.0%	
38	Equipment Maint.	20,515	22,231	25,100	24,600	(500)	-2.0%	
39	Building Maint.	3,000	7,286	3,000	6,000	3,000	100.0%	
40	Fire Equipment	9,920	10,016	11,250	19,430	8,180	72.7%	
41	Rescue Boat		7,966	2,460	5,900	3,440	139.8%	
42	Capital Improvements	10,000	52,525	50,000	22,500	(27,500)	-55.0%	Note 19
43	Periodicals & Memberships	2,000	961	2,000	2,000	0	0.0%	
44	Membership events/incentives	5,500	1,547	5,500	5,500	0	0.0%	
45	Physicals/ PF Testing	4,000	3,754	3,000	3,000	0	0.0%	
46 SUB-TOTAL FIRE DEPARTMENT		146,455	198,531	195,701	194,011	(1,691)	-0.9%	

EXPENDITURE CATEGORIES		FY 2014	FY 2014	FY 2015	FY 2016	FY 2016	%	Notes
ITEM		2013-14	2013-14	2014-15	2015-16	INCR		
		BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)	CHG.	
1 PUBLIC SAFETY & DISPATCH								
2	Dispatch Salaries	339,680	300,081	366,485	376,164	9,679	2.6%	
3	Overtime	45,828	70,495	45,316	46,524	1,208	2.7%	
4	Benefits			130,910	148,645	17,735	13.5%	
5	Training	3,000	3,447	3,000	3,000	0	0.0%	
6	Uniforms	1,500	1,098	2,000	2,000	0	0.0%	
7	Uniform Cleaning	100	100	100	100	0	0.0%	
8	Capital Improvements	6,000	3,618	6,000	2,000	(4,000)	-66.7%	
9	Dispatch Radio Equipment	12,855	4,487	20,320	9,000	(11,320)	-55.7%	
10	Pritchard Mt. Tower Lease	12,000	9			0		
11	Computer Use	17,020	13,340	17,100	17,020	(80)	-0.5%	
12 SUB-TOTAL PUBLIC								
13 SAFETY & DISPATCH		437,983	396,674	591,231	604,452	13,221	2.2%	
HIGHWAY								
14	Salaries	252,995	242,277	261,298	263,428	2,130	0.8%	
15	Overtime	28,375	33,299	27,648	27,951	304	1.1%	
16	Benefits			137,540	148,604	11,064	8.0%	
17	Inter-Dept. Assistance	1,835	1,066	1,835	1,835	0	0.0%	
18	Road Maintenance	25,000	22,372	30,000	30,000	0	0.0%	
19	Tree Removal				5,000	5,000		
20	Drainage System Maintenance	15,000	27,323	15,000	15,000	0	0.0%	
21	Capital Projects	45,000	22,899	45,000	40,000	(5,000)	-11.1%	
22	Retreatment (Paving)	300,000	306,414	360,000	300,000	(60,000)	-16.7%	
23	Sidewalk Maintenance	1,000	0	1,000	2,000	1,000	100.0%	
24	Route 7 Sidewalk Tn Ctr to Shel Mus.				138,000	138,000		Note 3
25	Line Striping and crosswalks	5,500	1,881	5,500	4,500	(1,000)	-18.2%	
26	Engineering Svcs.	1,500	3,912	1,500	3,000	1,500	100.0%	
27	Street Signs	3,000	2,361	3,000	3,000	0	0.0%	
28	Winter Sand		6,691	6,000	5,000	(1,000)	-16.7%	
29	Salt	90,000	93,353	90,000	90,000	0	0.0%	
30	Garage Heating Fuel	7,400	7,402	7,100	7,616	516	7.3%	
31	Garage Utilities	11,450	10,060	11,400	11,000	(400)	-3.5%	
32	Uniforms	3,900	2,999	4,000	4,200	200	5.0%	
33	Gas & Diesel	38,800	37,199	35,000	35,000	0	0.0%	
34	Equip. Repair & Maint	47,000	45,785	47,000	50,000	3,000	6.4%	
35	Transfer To Equip. Repl. Fund	130,000	130,000	130,000	80,000	(50,000)	-38.5%	
36	Garage Expense & Supplies	5,000	5,926	5,000	5,000	0	0.0%	
37	Building Maintenance	5,000	4,757	5,000	5,000	0	0.0%	
38	Street Light Installation/upgrade	20,000	34,501	20,000	20,000	0	0.0%	
39	Street & Caution Lights	8,500	12,437	9,500	10,200	700	7.4%	
40 SUB-TOTAL HIGHWAY		1,046,255	1,055,019	1,259,321	1,305,334	46,014	3.7%	

EXPENDITURE CATEGORIES		FY 2014	FY 2014	FY 2015	FY 2016	FY 2016		
ITEM		2013-14	2013-14	2014-15	2015-16	INCR	%	Notes
		BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)	CHG.	
1 HEALTH & SOCIAL SERVICES								
2	Salary - Health Officer	875	0	875	875	0	0.0%	
3	FICA			64	64	0	0.4%	
4	Visiting Nurse Association	20,000	20,000			0		
5	United Way/Social Service Agencies	18,000	18,000	38,000	38,000	0	0.0%	Note 20
6	Transfer to Shelburne Community Fund	2,000	2,000	2,000	2,000	0	0.0%	Note 20
7	Health Officer Expense	450	0	450	450	0	0.0%	
8 SUB-TOTAL HEALTH &								
9 SOCIAL SERVICES		41,325	40,000	41,389	41,389	0	0.0%	
10 RESCUE								
11	Volunteer Compensation	16,500	16,437	16,500	16,500	0	0.0%	
12	Volunteer Incentive Compensation	66,000	38,050	66,000	40,000	(26,000)	-39.4%	
13	Paid Full/Part-Time compensation	43,807	62,807	58,703	60,437	1,734	3.0%	
14	Overtime	1,288	181	843	861	18	2.2%	
15	Benefits			23,429	25,731	2,302	9.8%	
16	Medical Supplies	25,000	26,193	20,000	20,000	0	0.0%	
17	Uniforms/Jump Suits	2,500	1,566	2,500	2,000	(500)	-20.0%	
18	Operational Expense	14,500	16,997	15,500	16,000	500	3.2%	
19	Ambulance Transport Billing service	14,000	16,972	17,000	17,000	0	0.0%	
20	Oxygen	3,000	5,296	3,100	5,000	1,900	61.3%	
21	Training	5,000	2,220	5,000	2,200	(2,800)	-56.0%	
22	Office Expense	2,000	2,170	2,000	2,000	0	0.0%	
23	Office Equip.	2,000	55	1,000	500	(500)	-50.0%	
24	Communications	4,500	2,339	3,000	2,500	(500)	-16.7%	
25	Vehicle Expense	7,000	17,280	12,000	11,000	(1,000)	-8.3%	
26	Building Heating Fuel	2,000	1,936	2,300	2,300	0	0.0%	
27	Building Utilities	4,500	6,471	6,030	7,380	1,350	22.4%	
28	Building Maintenance	4,500	24,356	5,500	5,500	0	0.0%	
29	Immunizations	150	30	150	75	(75)	-50.0%	
30	Public Education	500	0	500	500	0	0.0%	
31	Capital Improvements	200,000	52,280	200,000	0	(200,000)		Note 11
32 SUB-TOTAL RESCUE		418,745	293,634	461,054	237,484	(223,570)	-48.5%	
CEMETERIES								
33	Salaries	28,663	24,754	28,492	29,121	629	2.2%	
34	Benefits			2,180	2,228	48	2.2%	
35	Supplies & Tools	1,000	749	800	800	0	0.0%	
36	Committee Expenses	100	63	100	100	0	0.0%	
37	Gas Expense	1,200	1,441	1,200	1,200	0	0.0%	
38	Equip. Maint.	500	559	800	800	0	0.0%	
39	Equip. Purchases	250	489	250	500	250	100.0%	
40	Capital Projects	5,000	4,810	5,000	5,000	0	0.0%	
41	Transfer to Tractor Fund	1,600	1,600	1,600	1,600	0	0.0%	
42	Outside Services	3,000	2,948	2,800	2,800	0	0.0%	
43	Cremation Garden	800	981	1,000	1,000	0	0.0%	
44 SUB-TOTAL CEMETERIES		42,113	38,393	44,222	45,149	927	2.1%	

EXPENDITURE CATEGORIES
ITEM

		FY 2014	FY 2014	FY 2015	FY 2016	FY 2016	%	
		2013-14	2013-14	2014-15	2015-16	INCR		Notes
		<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	(DECR)	CHG.	
RECREATION								
1	Admin Salaries	75,612	83,705	86,649	88,550	1,900	2.2%	
2	Beach Salaries	15,810	13,921	15,988	16,140	152	1.0%	
3	Benefits			47,781	48,618	837	1.8%	
4	Admin. Expenses	4,160	4,228	10,375	8,913	(1,462)	-14.1%	
5	Public Information	6,850	6,317	6,890	6,890	0	0.0%	
6	Beach Maintenance	2,000	735	4,500	3,500	(1,000)	-22.2%	
7	Beach Capital Improvements			21,000		(21,000)	-100.0%	
8	Beach Equipment	1,375	892	1,375	1,275	(100)	-7.3%	
9	Beach Admin. & Utilities	1,735	3,240	1,833	1,902	69	3.8%	
10	Adult Sports Leagues	100	0	100	2,550	2,450	2450.0%	Note 21
11	Dog Obedience	3,150	2,527	3,150	3,150	0	0.0%	
12	Swim Lesson Supplies	50	33	50	50	0	0.0%	
13	Youth Basketball	5,108	3,287	3,882	3,505	(378)	-9.7%	
14	Little League Baseball	26,975	22,839	20,275	21,565	1,290	6.4%	
15	Babe Ruth Baseball	5,760	3,567	3,550	4,900	1,350	38.0%	
16	Softball	4,152	5,145	4,102	5,127	1,025	25.0%	
17	Summer Soccer Camp		737		9,300	9,300		
18	Youth Soccer	6,924	10,845	9,195	9,970	775	8.4%	
19	Recreation Programs	30,315	33,473	27,725	30,865	3,140	11.3%	
20	Special Events/Concerts/Firewrks	12,600	11,539	12,600	12,450	(150)	-1.2%	
21	Ski Program	7,425	7,966	6,915	7,975	1,060	15.3%	
22	Davis Park	22,710	14,832	1,540	3,930	2,390	155.2%	
23	Park Maintenance	5,955	6,088	5,880	17,050	11,170	190.0%	Note 10
24	Dog Park Expense	11,500	11,179	1,160		(1,160)	-100.0%	
25	Martial Arts	5,130	2,285	2,405	1,915	(490)	-20.4%	
26	Lacrosse Programs	12,179	9,946	9,213	9,812	599	6.5%	
27	SUB-TOTAL RECREATION	267,575	259,325	308,133	319,902	11,768	3.8%	
LIBRARY								
28	Salaries	180,356	171,459	186,867	197,009	10,142	5.4%	
29	Benefits			77,503	91,199	13,696	17.7%	
30	Supplies	5,500	6,647	5,500	5,000	(500)	-9.1%	
31	Books,Tapes,Periodicals,AV Mat'ls.	40,000	41,094	40,750	42,225	1,475	3.6%	
32	Building Maint. Expense	6,500	9,535	6,500	6,500	0	0.0%	
33	Library Utilities	15,300	15,296	15,700	15,700	0	0.0%	
34	Equipment	1,800	1,526	1,800	1,300	(500)	-27.8%	
35	Administrative Expense	2,000	1,418	2,000	1,000	(1,000)	-50.0%	
36	Computer/Technology Expense	6,450	8,948	6,450	7,300	850	13.2%	
37	Programs	4,000	4,094	4,500	4,000	(500)	-11.1%	
38	Public Information	1,250	584	1,000	100	(900)	-90.0%	
40								
41	SUB-TOTAL LIBRARY	263,156	260,600	348,570	371,333	22,763	6.53%	
42 DEBT PAYMENTS								
43	Fire Truck (2010)	52,158	52,701	51,985	51,464	(521)	-1.0%	
44	Dispatch Radio Equipment	18,800	19,453	18,000	16,315	(1,685)	-9.4%	
45	Rec. Path 2008 Bond; 2012 issue	35,143	35,143	34,788	34,376	(412)	-1.2%	
46	Town Center Project	335,228	335,228	324,042	312,621	(11,421)	-3.5%	
47	Highway Dept. Sand/Salt Shed	33,017	33,017	31,829	30,614	(1,215)	-3.8%	
48	Recreation Fields Project	115,429	115,429	112,459	109,421	(3,038)	-2.7%	
49	Rec. Path 2008 Bond; 2008 issue	28,386	28,386	27,694	26,977	(717)	-2.6%	
50	Mt. Philo Sidewalk (2010 issue)	5,245	5,265	5,181	5,054	(127)	-2.5%	
51	Rec. Path 2008 Bond; 2010 issue	29,227	29,907	29,684	28,463	(1,221)	-4.1%	
52	Beach Sea Wall 2009 Bond	17,551	17,744	17,494	16,978	(516)	-2.9%	
53	Beaver Creek 2009 Bond	51,387	51,387	50,720	49,941	(779)	-1.5%	Note 12
54	SUB-TOTAL							
55	DEBT PAYMENTS	721,570	723,658	703,874	682,223	(21,651)	-3.1%	

EXPENDITURE CATEGORIES		FY 2014	FY 2014	FY 2015	FY 2016	FY 2016	%	Notes
ITEM		2013-14	2013-14	2014-15	2015-16	INCR	%	
		BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)	CHG.	
INTER-GOVERNMENTAL TRANSFERS								
1	County Tax	62,923	62,923	66,297	66,977	680	1.0%	
2	Grtr. Burl. Ind. Devel. Corp (GBIC)	1,200	1,200	1,200	1,200	0	0.0%	
3	Chitt Cty Regional Planning(CCRPC)	18,152	18,150	18,354	18,431	77	0.4%	
4	Chitt. Cty. Transport Auth. (CCTA)	101,583	101,583	92,745	104,051	11,306	12.2%	
5	SUB-TOTAL INTER-	-----	-----	-----	-----	-----	-----	-----
6	GOVERNMENTAL TRANSF.	183,858	183,856	178,596	190,659	12,063	6.8%	
BENEFITS (Included in each Dept.)								
7	Retirement	135,342	136,494	142,273	145,134	2,862	2.0%	
8	Unemployment	6,327	1,543				0.0%	
9	Social Security	211,437	223,475	218,831	222,295	3,464	1.6%	
10	HRA & Flex Spending Admin.	21,205	19,886	21,500	21,500	0	0.0%	
11	Health Insurance Reimbursements	141,160	115,067	136,780	148,900	12,120	8.9%	Note 22
12	Health Insurance Premium	464,500	413,645	492,419	610,343	117,924	23.9%	Note 22
13	Long Term Disability & Life Ins.	22,161	11,168	21,288	21,340	52	0.2%	
14	Dental Insurance	41,573	47,625	44,045	43,681	(364)	-0.8%	
15	Employee Assistance Program	700	684	700	700	0	0.0%	
16	Employee Events/Recognition		1,829			0		
17	Immunizations	1,000	430	1,000	1,000	0	0.0%	
18	SUB-TOTAL BENEFITS	1,045,404	971,847	1,078,835	1,214,894	136,058	12.6%	
MISCELLANEOUS								
19	Selectbrd. Discretionary Expenses	3,700	2,832	3,700	3,700	0	0.0%	
20	Selectbrd. Town Committees Support	3,500	2,859	3,500	6,500	3,000	85.7%	
21	Town Community Events	1,500	1,489	1,500	1,500	0	0.0%	
22	Tree Conservation	1,000	4,525	1,000	1,000	0	0.0%	
23	Misc. Other		1,968			0		
24	Tax Adjustmts/BCA/Court Decisions		1,955					
25	RBS Bus Devel. Grant		21,645					
26		-----	-----	-----	-----	-----	-----	-----
27	SUB-TOTAL MISC.	9,700	37,272	9,700	12,700	3,000	30.9%	
28 COMMUNITY IMPROVEMENT								
29	Transfer to Open Space Fund	20,000	20,000	25,000		(25,000)	-100.0%	Note 23
30	SUB-TOTAL	-----	-----	-----	-----	-----	-----	-----
31	COMMUNITY IMPROVEMENT	20,000	20,000	25,000	0	(25,000)	-100.0%	
32 GRAND TOTAL EXPENDIT.								
		\$7,251,283	\$7,129,441	\$7,507,730	\$7,454,229	(\$53,501)	-0.7%	

NOTES

1. Under current provisions of the state's education financing law, homeowners must file a homestead declaration with the tax department annually. Filings made after April 15 are subject to a late filing fee, which is collected by the Town.
2. A Municipal records reserve fund has been established from fees charged to record documents in the Town Clerk's office. This fund will be used to complete an automation project involving electronic storage of land records and other Town documents. This project is paid for entirely by recording fees.
3. The town has secured a grant to construct a sidewalk along the west side of Route 7 between the Town offices and Shelburne Museum. The grant will pay for 90% of the project cost.
4. Police "Special Duty" details include enforcement details funded by State/Federal grants as well as traffic control at construction sites and public events. The cost of these details is fully paid for by grant funds or by the organizations requesting the services.
5. The Shelburne Dispatch Center provides dispatching services for Shelburne Police, Fire and Rescue as well as 28 other fire/rescue/police agencies in Chittenden and Addison County. Fees charged to these outside agencies for this service are included in this line item.
6. The Shelburne Dispatch Center also answers emergency 911 calls for Shelburne, neighboring towns and is part of the statewide E911 call taking system. The Center receives compensation from the State for this providing this service.
7. The water and sewer departments receive services provided by the Town General fund (e.g. payroll and accounting, supervision by the Town Manager, billing and collections, etc.) The General Fund is reimbursed by the water and sewer departments for these services.
8. The Planning department budget includes grant funded projects to update historic preservation design guidelines and the village transportation study.
9. The recreation department contracted in the past with an outside entity to offer soccer camps. This program will be offered directly by the recreation department in FY 2015-16 with program revenues and expenditures as shown.
10. Capital projects include resurfacing Bay Park walking path and replacing damaged culverts funded by grants and the Bay Park Fund.
11. Shelburne Rescue is purchasing a new ambulance in FY 2014-15 with an estimated cost of \$200,000. Since this will be completed in FY 2014-15, the FY 2015-16 budget reflects a corresponding reduction in expenditures. All of Shelburne Rescue's capital and operating expenses are funded by revenues received from transport billings, subscriptions and donations.
12. Beaver Creek Road was upgraded to a town road in 2010. The cost of this project was funded by a bond that is being repaid by a special assessment on properties in the Beaver Creek development.
13. Selectboard Salaries are determined by separate floor vote at town meeting on March 2nd
14. Computer software expense includes costs associated with upgrades to the town web site and town office computer network.
15. Election expenses will decrease in FY 2015-16 since there will be no statewide election in 2015.
16. Capital projects include replacement of a Buildings/Grounds utility truck and replacement of a fields mower.
17. Recent changes in federal/state stormwater regulations will impact Shelburne. Currently, a study is being conducted on the Munroe Brook in Shelburne to determine what mitigation measures are needed. An employee in the wastewater department is coordinating the town's efforts in meeting the new regulations. A portion of his salary will be paid from this budget account.
18. Police Department capital improvements include replacement of bulletproof vests as well as in-cruiser computers and recording devices.
19. Fire Dept. capital projects in FY 2015-16 include replacement of an infra-red camera and building security improvements.
20. Social Service agency funding methodology changed in FY 2014-15. Now, \$38,000 will be sent to United Way and \$2,000 will be deposited in the town Community Fund, which will be used to provide assistance to Shelburne residents. The Social Services committee (appointed by the selectboard) has developed a policy for expenditures/donations made from the Community Fund.
21. The adult sports league line item includes improvements to the Town gymnasium for the adult volleyball program.
22. Benefit costs have been allocated by department in FY 2015-16. The town has a high deductible health insurance plan with an employer funded Health Reimbursement Account. Employees contribute 2.46% of their base salary towards the premium cost. The health insurance premium is expected to increase by 15% in FY 2015-16.
23. The amount transferred to the Open Space Fund will be voted by Ballot at Town Meeting on March 3.