

TOWN OF SHELBURNE
 PROPOSED GENERAL FUND BUDGET
 FISCAL YEAR 2017-18
 July 1, 2017 TO June 30, 2018
DRAFT 09-DEC-16
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**TOWN OF SHELBURNE
GENERAL FUND FY 2017-18 DRAFT BUDGET
REVENUE & EXPENDITURE
SUMMARY
9-Dec-16**

	FY 2014 2013-14 ACTUAL	FY 2015 2014-15 ACTUAL	FY 2016 2015-16 BUDGET	FY 2016 2015-16 ACTUAL	FY 2017 2016-17 BUDGET	FY 2018 2017-18 BUDGET	FY 2018 INCR (DECR)	% CHG.
REVENUE CATEGORIES								
1 Taxes, Penalties & Interest	\$5,134,151	\$5,276,907	\$5,516,591	\$5,544,933	\$5,680,446	\$5,923,124	\$242,679	4.3%
2 Town Clerk's Office	112,591	110,356	146,550	121,355	147,825	144,580	(\$3,245)	-2.2%
3 Highways & Public Works	158,918	267,405	277,300	170,009	300,300	270,300	(\$30,000)	-10.0%
4 Police & Emergency Dispatch	495,455	476,274	412,540	619,468	447,831	481,500	\$33,669	7.5%
5 Water & Sewer Admin.	85,000	86,700	88,434	88,434	89,318	90,212	\$893	1.0%
6 Cemetery	10,800	11,700	10,400	14,800	15,200	15,200	\$0	0.0%
7 Planning & Zoning	100,164	50,047	67,275	74,616	111,075	92,300	(\$18,775)	-16.9%
8 Recreation	167,569	157,017	168,950	189,862	186,832	185,807	(\$1,025)	-0.5%
9 Library	5,414	3,031	0	4,728	0	0	\$0	
10 Investment Interest	348	418	1,000	402	1,000	1,000	\$0	0.0%
11 Applied Fund Balance	0	0	0	0	0	0	\$0	
12 Rescue	293,634	417,870	237,484	282,034	240,751	259,715	\$18,964	7.9%
13 Building Use/Lease Income	140,115	142,319	139,064	143,649	144,564	144,564	\$0	0.0%
14 Transfer from Funds / Misc.	435,320	469,208	419,941	438,430	374,085	480,020	\$105,935	28.3%
15 TOTAL REVENUES	\$7,139,479	\$7,469,251	\$7,485,529	\$7,692,720	\$7,739,226	\$8,088,321	\$349,095	4.5%

EXPENDITURE CATEGORIES		FY 2014 2013-14 ACTUAL	FY 2015 2014-15 ACTUAL	FY 2016 2015-16 BUDGET	FY 2016 2015-16 ACTUAL	FY 2017 2016-17 BUDGET	FY 2018 2017-18 BUDGET	FY 2018 INCR (DECR)	% CHG.
1	Selectboard/VLCT/Town Rpts.	\$25,024	\$22,608	\$25,941	\$26,393	\$26,130	\$27,030	\$900	3.4%
2	Legal	46,694	27,531	30,000	321,838	32,000	60,000	\$28,000	87.5%
3	Town Manager's Office	162,615	130,405	174,912	146,093	195,435	203,454	\$8,019	4.1%
4	Administrative Services	73,583	76,458	86,606	90,273	99,095	97,482	(\$1,613)	-1.6%
5	Elections	1,700	8,980	2,500	3,850	12,000	2,500	(\$9,500)	-79.2%
6	Finance & Insurance	391,324	413,499	480,957	499,982	531,588	556,236	\$24,649	4.6%
7	Town Clerk's Office	169,578	166,878	255,479	216,343	255,474	248,305	(\$7,169)	-2.8%
8	Planning & Zoning	225,715	179,018	279,485	246,629	315,198	301,949	(\$13,249)	-4.2%
9	Assessing/Reappraisal	67,111	66,687	88,266	84,709	100,531	85,818	(\$14,713)	-14.6%
10	Buildings & Grounds	218,932	261,429	322,264	291,388	323,530	338,364	\$14,834	4.6%
11	Public Works/Stormwater	20,820	44,880	67,324	72,393	98,977	117,128	\$18,150	18.3%
12	Police	1,230,755	1,146,303	1,603,357	1,636,977	1,618,859	1,655,915	\$37,056	2.3%
13	Fire Dept.	199,779	192,168	194,011	190,118	203,501	382,201	\$178,700	87.8%
14	Public Safety/Dispatch	396,674	419,707	604,453	588,834	633,709	645,591	\$11,882	1.9%
15	Highway	1,055,056	1,143,972	1,305,334	1,018,336	1,317,332	1,339,491	\$22,159	1.7%
16	Health/Social Services	40,000	40,025	41,389	40,000	41,389	41,389	\$0	0.0%
17	Rescue	293,684	417,870	237,484	282,809	237,598	259,715	\$22,117	9.3%
18	Cemetery	38,393	37,110	45,149	47,543	50,748	51,086	\$338	0.7%
19	Recreation	251,560	265,568	319,902	334,655	327,670	333,962	\$6,292	1.9%
20	Harbormaster	25,959	33,744	37,101	34,503	37,212	50,100	\$12,888	34.6%
21	Library	260,800	288,658	371,333	356,288	376,147	394,144	\$17,997	4.8%
22	Debt Service	723,658	703,125	682,224	681,786	547,491	524,429	(\$23,062)	-4.2%
23	Inter-Governmental Transfers	183,856	178,810	190,659	190,222	193,960	196,083	\$2,124	1.1%
24	Benefits (included in Depts)	958,765	1,113,750	1,214,893	247,036	120,952	122,950	\$1,998	1.7%
25	Selectbrd Discr./Other Projects	37,272	22,909	12,700	10,265	12,700	23,000	\$10,300	81.1%
26	Community Improvement	20,000	25,000	25,000	25,000	30,000	30,000	\$0	0.0%
27	TOTAL EXPENDITURES	\$7,119,307	\$7,427,092	\$7,485,529	\$7,684,263	\$7,739,226	\$8,088,321	\$349,095	4.5%
28	Revenue - Expenditures	20,172	42,159	0	8,457	(0)	0		
29	Grand List	14,613,419				15,025,808	15,176,066	150,258	1.0%
30	Tax Rate	\$0.3470		\$0.3602	\$0.3602	\$0.3724	\$0.3852	\$0.0128	3.4%
	Tax rate Change From Prior Yr.	\$0.0096				\$0.012	\$0.013		
	Tax rate % Change From Prior Yr.	2.8%				3.5%	3.4%		

LINE #	REVENUE CATEGORIES	FY 2014 2013-14 ACTUAL	FY 2015 2014-15 ACTUAL	FY 2016 2015-16 BUDGET	FY 2016 2015-16 ACTUAL	FY 2017 2016-17 BUDGET	FY 2018 2017-18 BUDGET	FY 2018 INCR (DECR)	% CHG.
TAXES									
1	Property Taxes	5,058,629	5,182,903	5,448,591	5,439,395	\$5,606,446	\$5,845,124	\$238,679	4.3%
2	Late Homestead Filing Penalty	28,680	12,068	12,000	17,113	13,000	13,000	0	0.0%
3	Penalty Income	31,097	52,613	31,000	46,841	36,000	40,000	4,000	11.1%
4	Interest Income	15,746	29,321	25,000	41,584	25,000	25,000	0	0.0%
5 SUB-TOTAL TAXES		5,134,151	\$5,276,907	\$5,516,591	\$5,544,933	\$5,680,446	\$5,923,124	\$242,679	4.3%
6 TOWN CLERK'S OFFICE									
7	Liquor Licenses	3,210	3,245	2,800	3,210	3,000	2,865	(135)	-4.5%
8	Animal Licenses	6,035	6,279	6,000	5,632	6,000	6,000	0	0.0%
9	Animal License Transfer to Dog Park		(820)	(700)	(765)	(800)	(800)	0	0.0%
10	Fish & Game Licenses	53	53					0	
11	Marriage/Civil Union Licenses	420	655	550	690	600	540	(60)	-10.0%
12	Deed Recordings	43,785	46,092	55,000	42,691	50,000	50,000	0	0.0%
13	Misc. Income	255	153	400	1,634	300	300	0	0.0%
14	Green Mtn Passports	197	196	150	168	175	175	0	0.0%
15	Vault Time Fee	1,399	1,304	1,500	1,305	1,200	1,300	100	8.3%
16	Copier Use	7,525	6,928	6,800	8,853	6,800	7,000	200	2.9%
17	Vital Statistics Copies	3,961	4,100	3,800	5,881	3,800	4,000	200	5.3%
18	Passport Fees	11,350	14,475	10,000	16,835	8,500	12,000	3,500	41.2%
19	Motor Vehicle Registrations	315	327	250	273	250	200	(50)	-20.0%
20	Trsf. from Records Reserve Fund	34,086	27,370	60,000	34,949	68,000	61,000	(7,000)	-10.3%
SUB-TOTAL		112,591	110,356	146,550	121,355	147,825	144,580	(3,245)	-2.2%
21 TOWN CLERK'S OFFICE									
22 HIGHWAYS/ PUBLIC WORKS									
23	Hwy State Aid	144,914	145,065	145,000	144,907	145,000	145,000	0	0.0%
24	Hwy Permits	1,955	1,974	2,100	2,020	2,100	2,100	0	0.0%
25	Road Cut Permits	9,487	24,660	6,000	22,460	8,000	8,000	0	0.0%
26	State Paving/Road Constr. Grant		85,515			30,000		(30,000)	
27	Bik/Ped Path Grant			124,200		115,200	115,200	0	0.0%
28	Construction Reimbursements		10,191		623			0	
29 SUB-TOTAL HIGHWAYS		158,918	267,405	277,300	170,009	300,300	270,300	(30,000)	-10.0%

LINE #	REVENUE CATEGORIES	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018	FY 2018	% CHG.
		2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 ACTUAL	2016-17 BUDGET	2017-18 BUDGET	INCR (DECR)	
POLICE & EMERGENCY DISPATCH									
1	Judicial Fees	38,656	48,092	60,000	57,923	60,000	60,000	0	0.0%
2	Special Duty Reimbursement	43,472	35,367	35,000	27,786	12,000	17,000	5,000	41.7%
3	Charlotte Patrol	18,511	0						
4	St. George Patrol	386							
5	Special Duty Enforcement Grants	80,905	66,628		202,883				
6	Equipment Grants					22,500	22,500		
7	Other Fees	1,258	2,255	400	744	300	300	0	0.0%
8	Animal Enforcement	258	382	500	710	500	500	0	0.0%
9	Insurance Reports	2,320	2,158	1,300	2,885	2,200	2,200	0	0.0%
10	Fingerprinting	9,480	10,755	9,000	15,348	8,000	8,000	0	0.0%
11	Burn Permits	195,179	1,790		1,868				
12	Dispatch Contracts	90,000	202,427	205,340	207,641	241,331	270,000	28,669	11.9%
13	State E911 Call Center	3,400	90,000	90,000	90,000	90,000	90,000	0	0.0%
14	Alarm Monitoring Fees	11,630	3,230						
15	Alarm Permits		11,690	11,000	11,680	11,000	11,000	0	0.0%
16	Misc. Donations		1,500						
17	SUB-TOTAL POLICE/DISPATCH	495,455	476,274	412,540	619,468	447,831	481,500	33,669	7.5%
WATER & SEWER ADMINISTRATION									
18	Sewer Dept. Admin.	42,500	43,350	44,217	44,217	44,659	45,106	447	1.0%
19	Water Dept. Admin.	42,500	43,350	44,217	44,217	44,659	45,106	447	1.0%
20	SUB-TOTAL WATER & SEWER ADMIN.	85,000	86,700	88,434	88,434	89,318	90,212	893	1.0%
CEMETERY									
21	Cemetery Fund Transfer & Interest	8,000	8,000	9,000	9,000	9,000	9,000	0	0.0%
22	Cemetery Other	2,800	500	1,400	1,400	1,400	1,400	0	0.0%
23	Interment Fee		3,200		4,400	4,800	4,800	0	
24	SUB-TOTAL CEMETERY	10,800	11,700	10,400	14,800	15,200	15,200	0	0.0%

LINE #	REVENUE CATEGORIES	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018	FY 2018	% CHG.
		2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 ACTUAL	2016-17 BUDGET	2017-18 BUDGET	INCR (DECR)	
PLANNING/ZONING:									
1	Building Permits	27,869	22,461	26,000	44,684	40,000	50,000	10,000	25.0%
2	Site Plan/Subdiv Fees	12,906	12,970	18,000	24,950	18,000	15,000	(3,000)	-16.7%
3	Certificate of Occupancy Fees				1,250		1,000		
4	Sign Permits	724	1,100	1,000	840	1,000	750	(250)	-25.0%
5	Town Regs/Plan/Public Wk spec.	12	49	75	79		50	50	
6	Zoning Fees / Fines	500	8,000	500	541	500	500	0	0.0%
7	Planning/Zoning Other	391	234	500	465	1,375		(1,375)	-100.0%
8	Indep. Technical Review Reimb.	0	0	200	0	200		(200)	-100.0%
9	Grant Revenues	57,762	5,233	21,000	1,807	50,000	25,000	(25,000)	-50.0%
SUB-TOTAL									
10	PLANNING/ZONING	100,164	50,047	67,275	74,616	111,075	92,300	(19,775)	-17.8%
RECREATION									
11	Beach Slickers	12,804	13,395	10,020	20,408	12,700	16,075	3,375	26.6%
12	Recreation Programs	35,976	32,169	35,265	40,512	36,867	34,807	(2,060)	-5.6%
13	Adult Leagues	1,479	2,097	1,450	2,100	1,590	1,500	(90)	-5.7%
14	Little League	12,255	14,037	13,020	16,387	11,860	14,840	2,980	25.1%
15	Babe Ruth	3,840	4,890	3,600	5,625	4,370	4,600	230	5.3%
16	Softball	5,550	3,920	4,800	2,073	4,150	3,550	(600)	-14.5%
17	Swimming Lessons	830	790	1,250	930	1,000	850	(150)	-15.0%
18	Dog Obedience	4,467	3,786	4,640	5,165	5,240	4,080	(1,160)	-22.1%
19	Martial Arts	2,930	2,330	2,430	3,205	2,815	1,280	(1,535)	-54.5%
20	Youth Basketball	3,277	2,860	4,000	3,631	3,400	3,600	200	5.9%
21	Soccer	13,505	15,415	12,810	14,227	14,200	14,050	(150)	-1.1%
22	Summer Soccer Camp	1,066	1,398	10,800	11,826	16,050	14,250	(1,800)	-11.2%
23	Ski Program	8,460	9,740	8,140	8,100	9,155	8,060	(1,095)	-12.0%
24	Concerts/Special Events	12,943	12,552	15,600	17,169	15,100	14,100	(1,000)	-6.6%
25	Lacrosse	10,700	10,245	10,980	9,639	10,700	10,225	(475)	-4.4%
26	Donations	1,325	615	750	1,000	300	500	200	66.7%
27	Misc. Income				1,682				
28	Recreation Facility/Field Use Fees	7,754	8,910	8,500	12,113	10,625	9,300	(1,325)	-12.5%
29	Transfer From baseball Funds	11,273	8,512	10,395	6,538	16,210	15,540	(670)	-4.1%
30	Capital Project Grants/Donations		8,638	5,000	7,393	5,000		(5,000)	
31	Transfer from Bay Park&Other Funds	765	720	5,500	140	5,500		(5,500)	
32	Transfer From Dog Park Fund	5,000						0	
33	Transfer From Davis Park Fund	11,370					14,600	14,600	
SUB-TOTAL RECREATION									
34	SUB-TOTAL RECREATION	167,569	157,017	168,950	189,862	186,832	185,807	(1,025)	-0.5%

LINE #	REVENUE CATEGORIES	FY 2014 2013-14 ACTUAL	FY 2015 2014-15 ACTUAL	FY 2016 2015-16 BUDGET	FY 2016 2015-16 ACTUAL	FY 2017 2016-17 BUDGET	FY 2018 2017-18 BUDGET	FY 2018 INCR (DECR)	% CHG.
LIBRARY									
1	Copier Fees				570				
2	Grant Revenues	623			1,489				
3	Library gifts/donations	2,463	1,033		975				
4	Materials Reimbursements	2,125	1,997		1,537				
5	Misc. income	202.5			157				
6		-----	-----	-----	-----	-----	-----	-----	-----
7	SUB-TOTAL LIBRARY	5,414	3,031	0	4,728	0	0	0	
8 FINANCIAL MANAGEMENT									
9	Investment Interest	348	418	1,000	402	1,000	1,000	0	0.0%
10	Applied Fund Balance			0		0	0	0	
11	SUB-TOTAL	-----	-----	-----	-----	-----	-----	-----	-----
12	FINANCIAL MANAGEMENT	348	418	1,000	402	1,000	1,000	0	0.0%
RESCUE									
13	Transfer From Ambulance Fund	288,578	416,731	237,484	279,230	240,751	259,715	18,964	7.9%
14	First Aid/ CPR Class Fees&misc.	5,056	1,139		375				
15	Misc. Income				2,429				
16		-----	-----	-----	-----	-----	-----	-----	-----
17	SUB-TOTAL RESCUE	293,634	417,870	237,484	282,034	240,751	259,715	18,964	7.9%

LINE #	REVENUE CATEGORIES	FY 2014 2013-14 ACTUAL	FY 2015 2014-15 ACTUAL	FY 2016 2015-16 BUDGET	FY 2016 2015-16 ACTUAL	FY 2017 2016-17 BUDGET	FY 2018 2017-18 BUDGET	FY 2018 INCR (DECR)	% CHG.	
MISCELLANEOUS										
1	Miscellaneous	4,488	17,559	3,500	3,563	3,500	3,500	0	0.0%	
2	Fire Dept. Grants/Donations/Misc.	7,387	4,179	5,000	15,485	5,000	171,413	166,413	3328.3%	
3	RBS Grant	7,500								
4	Insurance Claims	14,501	24,234		4,096			0		
5	Pymt. in Lieu of Taxes	5,973	6,242	6,000	6,183	6,000	6,000	0	0.0%	
6	State Current Use Payment	112,317	114,992	115,600	114,059	118,000	118,000	0	0.0%	
7	Mooring Fees	51,492	51,750	50,100	50,920	50,100	50,100	0	0.0%	
8	Town Ctr./ Tn Hall Facilities Use	12,774	12,476	11,500	13,288	15,000	15,000	0	0.0%	
9	Act 60/68 Administration	41,749	44,761	41,000	46,745	46,000	48,000	2,000	4.3%	
10	Pierson Bldg. Lease	27,736	30,047	28,564	27,736	28,564	28,564	0	0.0%	
11	CSSU Village Ctr. Lease	64,000	64,000	64,000	64,000	64,000	64,000	0	0.0%	
12	CSSU Bldg. Maint. Allocation	35,606	35,796	35,000	38,625	37,000	37,000	0	0.0%	
13	Cellular Tower Fees	80,453	78,757	73,800	72,438	76,444	37,713	(38,731)	-50.7%	
14	Sidewalk&Paths Bond funds&Grants							0		
15	Transfer From Bay Park Fund	2,000						0		
16	Transfer Fr. Rec. Impact Fees Acct.	55,000	75,000	75,000	75,000	20,000		(20,000)	-100.0%	
17	Transfer From Spec. Revenue Funds	1,073	1,015							
18	Beaver Creek Special Assessment	51387.13	50,720	49,941	49,941	49,041	45,294	(3,748)	-7.6%	
19	MISCELLANEOUS	575,435	611,527	559,005	582,079	518,649	624,584	105,935	20.4%	
20	Total Non-Tax Revenue	\$2,080,850	\$2,286,348	\$2,036,938	\$2,253,325	\$2,132,781	\$2,243,197	\$110,416	5.2%	
21	GRAND TOTAL	\$7,139,479	\$7,469,251	\$7,485,529	\$7,692,720	\$7,739,226	\$8,088,321	348,095	4.5%	
22	Grand List		14,699,970	15,029,884		15,025,808	15,176,066	150,258	1.0%	
23	Tax Rate	\$	0.3571	\$	0.3602	\$0.3724	\$0.3852	\$	0.0128	3.4%
24	Tax Rate Change From Prior Yr.	\$	0.0101	\$	0.0031	\$0.013	\$0.013			

EXPENDITURE CATEGORIES		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018	FY 2018	
ITEM		2013-14	2014-15	2015-16	2015-16	2016-17	2017-18	INCR	%
		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)	CHG.
SELECTBOARD									
1	Selectboard Salaries	6,300	6,300	6,300	6,300	6,300	6,300	0	0.0%
2	FICA			482	482	482	482	0	0.0%
3	Expenses	8,556	5,952	8,300	8,521	8,300	8,500	200	2.4%
4	VLCT Dues	8,062	8,230	8,619	8,619	8,808	9,248	440	5.0%
5	Town Reports	2,106	2,126	2,240	2,471	2,240	2,500	260	11.6%
6	SUB-TOTAL SELECTBOARD	25,024	22,608	25,941	26,393	26,130	27,030	900	3.4%
7	Legal Expense	46,694	27,531	30,000	321,838	32,000	60,000	28,000	87.5%
	SUB-TOTAL LEGAL EXPENSE	46,694	27,531	30,000	321,838	32,000	60,000	28,000	87.5%
8 MANAGER'S OFFICE									
9	Salaries	159,165	126,064	119,186	108,044	141,487	151,688	10,201	7.2%
10	FICA				8,253				
11	Retirement				3,514				
12	Health Insurance				20,170				
13	Dental Insurance				1,280				
14	Life/LTD Insurance				772				
15	Benefits			49,926		48,148	45,966	(2,182)	-4.5%
16	Manager's Expenses	716	1,138	2,300	1,905	2,300	2,300	0	0.0%
17	Vehicle Expense	2,375	2,000	2,500	2,031	2,500	2,500	0	0.0%
18	Emergency Management	358	1,203	1,000	123	1,000	1,000	0	0.0%
19	SUB-TOTAL MANAGER'S OFFICE	162,615	130,405	174,912	146,093	195,435	203,454	8,019	4.1%
20 ADMINISTRATIVE SERVICES									
21	Technical Assistance	7,258	8,203	5,000	22,950	5,000	10,000	5,000	100.0%
22	Training	6,564	792	7,000	819	7,000	7,000	0	0.0%
23	Office Equipment & Repairs	1,307	556	1,000	259	1,000	5,000	4,000	400.0%
24	Postage	17,854	17,188	18,000	18,580	18,000	19,000	1,000	5.6%
25	Copier Expenses	6,149	5,864	7,000	5,735	6,800	7,200	400	5.9%
26	Office Supplies	5,155	5,500	7,000	7,385	6,000	7,000	1,000	16.7%
27	Computer Software	3,415	3,287	14,106	17,018	14,110	14,107	(3)	0.0%
28	Computer Hardware	6,045	7,634	2,700	1,585	10,135	8,075	(2,060)	-20.3%
29	Computer Tech. Assistance	11,312	20,923	11,000	10,072	11,000	12,000	1,000	9.1%
30	ESCU Data line	3,048	3,044	3,100	2,571	3,100	3,100	0	0.0%
31	Telephone Exp. (Tn. Ctr & Library)	5,476	3,467	10,700	3,300	16,950	5,000	(11,950)	-70.5%
32	SUB-TOTAL ADMINISTRATIVE SVCS.	73,583	76,458	86,606	90,273	99,095	97,482	(1,613)	-1.6%

EXPENDITURE CATEGORIES		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018	FY 2018	
ITEM		2013-14	2014-15	2015-16	2015-16	2016-17	2017-18	INCR	%
		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)	CHG.
1 ELECTIONS									
2	Election Salaries	713	4,361	1,000	1,598	7,500	1,000	(6,500)	-86.7%
3	Election Expense	846	4,247	1,000	1,794	4,000	1,000	(3,000)	-75.0%
4	BCA Expenses	141	373	500	457	500	500	0	0.0%
5 SUB-TOTAL ELECTIONS		1,700	8,980	2,500	3,850	12,000	2,500	(9,500)	-79.2%
6 FINANCE & INSURANCE									
7	Salaries	163,872	168,721	171,480	172,480	174,114	169,490	(4,623)	-2.7%
8	FICA				13,438				
9	Retirement				6,564				
10	Health Insurance				27,709				
11	Dental Insurance				1,709				
12	Life/LTD Insurance				1,398				
13	Benefits			63,537		54,408	64,896	10,488	19.3%
14	Property/Liability Insurance	197,702	211,501	223,000	251,163	277,620	300,000	22,380	8.1%
15	Insurance Claims: Deductible	18,149	18,043	5,000	2,966	5,000	5,000	0	0.0%
16	Unemployment Insurance			3,940	4,192	6,446	2,000	(4,446)	-69.0%
17	Annual Audit	11,600	15,234	14,000	18,362	14,000	14,850	850	6.1%
18 SUB-TOTAL FINANCE & INSURANCE		391,324	413,499	480,957	499,982	531,588	556,236	24,649	4.6%
19 TOWN CLERK/TREASURER									
20	Salaries	125,704	130,119	131,951	136,025	134,584	126,219	(8,365)	-6.2%
21	FICA				10,078				
22	Retirement				4,790				
23	Health Insurance				20,111				
24	Dental Insurance				1,285				
25	Life/LTD Insurance				1,143				
26	Benefits			54,078		40,590	48,786	8,196	20.2%
27	Expenses	1,463	1,345	1,950	1,264	2,000	2,000	0	0.0%
28	Office Expense	4,290	6,116	7,000	6,127	9,800	9,800	0	0.0%
29	Microfilming/Records Restoration	3,035	1,929						
30	ACS Recording Software & Supplies		27,370	20,000	16,121	18,000	21,000	3,000	16.7%
31	Records Automation/Preservation	34,086		40,000	19,400	50,000	40,000	(10,000)	-20.0%
32	Computer Software/Hardware	1,000	0	500	0	500	500	0	0.0%
33 SUB-TOTAL TOWN CLERK/TREAS.		169,578	166,878	255,479	216,343	255,474	248,305	(7,169)	-2.8%

EXPENDITURE CATEGORIES		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018	FY 2018	
ITEM		2013-14	2014-15	2015-16	2015-16	2016-17	2017-18	INCR	%
		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)	CHG.
PLANNING & ZONING									
1	Salaries	137,445	145,689	151,885	149,278	154,843	170,919	16,076	10.4%
2	FICA				10,348				
3	Retirement				4,842				
4	Health Insurance				36,559				
5	Dental Insurance				3,501				
6	Life/LTD Insurance				1,287				
7	Benefits			79,910		57,295	64,230	6,935	12.1%
8	Zoning Enforcement Contractor					20,000		(20,000)	
9	Planning Expense	6,475	7,202	6,500	8,431	6,500	6,500	0	0.0%
10	Conferences and Training	350	450	900	159	900	900	0	0.0%
11	Special Projects	0	15,700	30,000	0	18,750	7,500	(11,250)	-60.0%
12	Grant Projects				14,518				
13	Planning Projects	74,637				42,500	39,500	(3,000)	
14	Planning Assistance	6,409	5,731	5,500	9,775	5,610	5,600	(10)	-0.2%
15	Independent Technical Review	0	0	200	0	200		(200)	-100.0%
16	GIS & Permit Software	400	4,247	4,590	7,930	8,600	6,800	(1,800)	-20.9%
17	Stormwater Compliance							0	
18	SUB-TOTAL PLANNING	-----	-----	-----	-----	-----	-----	-----	-----
19	AND ZONING	225,715	179,018	279,485	246,629	315,198	301,949	(13,249)	-4.2%
20 ASSESSING									
21	Salaries	35,866	36,476	37,279	37,852	38,024	38,785	761	2.0%
22	FICA				4,330				
23	Retirement				748				
24	Health Insurance				9,054				
25	Dental Insurance				852				
26	Life/LTD Insurance				560				
27	Benefits			20,241		29,236	15,197	(14,039)	-48.0%
28	Admin Asst.	26,501	27,575	27,246	27,992	29,771	28,336	(1,435)	-4.8%
29	Expenses	4,744	2,636	3,500	3,321	3,500	3,500	0	0.0%
30		-----	-----	-----	-----	-----	-----	-----	-----
31	SUB-TOTAL ASSESSING	67,111	66,687	88,266	84,709	100,531	85,818	(14,713)	-14.6%

EXPENDITURE CATEGORIES		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018	FY 2018	
ITEM		2013-14	2014-15	2015-16	2015-16	2016-17	2017-18	INCR	%
		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)	CHG.
BUILDINGS & GROUNDS									
1	Salaries	90,319	90,099	97,535	94,271	100,071	101,855	1,784	1.8%
2	FICA				6,879				
3	Retirement				2,805				
4	Health Insurance				32,763				
5	Dental Insurance				2,388				
6	Life/LTD Insurance				710				
7	Benefits			58,958		48,691	52,185	3,494	7.2%
8	Town Center Operating expense	33,229	45,842	35,000	50,383	42,000	50,000	8,000	19.0%
9									
10	Town Center Bldg. Maintenance	7,121	2,540	12,600	7,055	12,600	15,000	2,400	19.0%
11	Town Hall Operating expense	150	1,443	1,600	8,379	1,600	2,000	400	25.0%
12	Town Hall Bldg. Maintenance	2,333	469	3,700	4,272	3,700	5,000	1,300	35.1%
13	Town Hall & Library Heating Fuel	7,426	7,414	9,268	5,498	9,268	9,546	278	3.0%
14	Town Center Heating Fuel	20,577	23,185	20,506	15,479	22,000	22,660	660	3.0%
15	Town Center Utilities	48,274	48,639	50,097	45,532	50,600	52,118	1,518	3.0%
16	Pierson Building Maintenance	601	401	2,000	292	2,000	7,000	5,000	250.0%
17	Transfer to HW Equip. Fund	1,000	1,000	1,000	1,000	1,000	1,000	0	0.0%
18	Recreation Fields Maintenance	4,948	7,153	10,000	3,701	10,000	10,000	0	0.0%
19	Capital Projects		33,244	20,000	9,980	20,000	10,000	(10,000)	-50.0%
20	LaPlatte Nature Path	2,955							
SUB-TOTAL									
21	BUILDINGS & GROUNDS	218,932	261,429	322,264	291,388	323,530	338,364	14,834	4.6%
22 STORMWATER									
23	Salaries			5,000	5,000	6,500	10,000	3,500	53.8%
24	Benefits			524		677	1,328	650	96.0%
25	Admin Expenses			0		-	0	0	
26	Legal Expense						5,000	5,000	
27	Engineering/Planning	2,347		2,000	0	5,000	10,000	5,000	100.0%
28	Stormwater Partnerships					8,600	8,600	0	
29	Stormwater Permit Fees	9,702	9,698	9,300	16,409	14,000	14,000	0	0.0%
30	Stormwater Maint. (So. Burl Contract)	6,827	6,605	9,000	17,249	50,000	55,000	5,000	10.0%
31	Misc.					2,000	1,000	(1,000)	
32	Munroe Brook Flow Monitoring	1,944	28,578	41,500	33,735	12,200	12,200	0	0.0%
	Transfer to Capital Fund								
33 SUB-TOTAL									
34	STORMWATER	20,820	44,880	67,324	72,393	98,977	117,128	18,150	18.3%

EXPENDITURE CATEGORIES		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018	FY 2018	
ITEM		2013-14	2014-15	2015-16	2015-16	2016-17	2017-18	INCR	%
		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)	CHG.
1	HARBORMASTER								
2	Salary	5,327	5,001	5,110	5,110	5,213	5,318	104	2.0%
3	FICA			391	391	399	407	8	2.0%
4	Mooring Inspections/Maint.	12,673	15,659	13,100	13,236	13,100	11,100	(2,000)	-15.3%
5	Seasonal Dock&Buoy Install/Removal	7,700	2,100	4,200	6,561	4,200	6,600	2,400	57.1%
6	Equipment			5,500	705	5,500	5,500	0	0.0%
7	Admin exp.	259	2,484	300	0	300	300	0	0.0%
8	Transfer to Bay Park Fund		8,500	8,500	8,500	8,500	20,876	12,376	145.6%
9	SUB-TOTAL								
10	HARBORMASTER	25,959	33,744	37,101	34,503	37,212	50,100	12,888	34.6%
POLICE									
11	Salaries	810,850	758,702	836,983	801,792	875,407	877,883	2,477	0.3%
12	FICA				76,391				
13	Retirement				31,521				
14	Health Insurance				188,791				
15	Dental Insurance				13,156				
16	Life/LTD Insurance				6,418				
17	Overtime	116,345	124,693	111,725	122,717	117,466	119,132	1,666	1.4%
18	Special Duty details	24,493	16,748	21,890	24,176			0	
19	Special Duty Enforcement Grants	74,412	52,585		170,017		17,000		
20	Benefits			418,842		390,839	401,569	10,730	2.7%
21	Office Expense	10,880	11,237	9,000	9,153	10,500	10,500	0	0.0%
22	Telephones	13,173	10,755	11,300	11,959	10,000	10,000	0	0.0%
23	Lifeline System	6,573	7,185		16,721	22,500	22,500	0	
24	Radio Expense	13,679	11,988	16,180	18,940	10,000	10,700	700	7.0%
25	Travel/Conferences	1,988	2,073	2,500	5,108	2,500	2,500	0	0.0%
26	Police Photos	2,064	2,557	6,300	5,373	6,300	6,000	(300)	-4.8%
27	Police Training	8,838	7,478	10,000	5,293	10,000	10,000	0	0.0%
28	Gasoline	45,410	35,664	45,000	31,311	34,000	32,500	(1,500)	-4.4%
29	Tires	2,558	2,689	4,900	3,506	5,100	5,100	0	0.0%
30	Vehicle Maint.	12,365	8,819	12,000	17,240	15,000	18,000	3,000	20.0%

EXPENDITURE CATEGORIES		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018	FY 2018	
ITEM		2013-14	2014-15	2015-16	2015-16	2016-17	2017-18	INCR	%
		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)	CHG.
POLICE CONTINUED...									
1	General Equipment	6,632	5,120	4,000	7,382	6,000	5,000	(1,000)	-16.7%
2	Finger Print Equip. Expense	4,010	3,779	3,500	3,831	3,500	3,831	331	9.5%
3	Uniform Purchase	4,928	9,273	8,000	3,709	8,000	8,000	0	0.0%
4	Uniform Cleaning	3,954	3,672	4,000	2,836	4,000	3,500	(500)	-12.5%
5	Building expense	3,620	3,316	2,000	3,799	2,000	2,000	0	0.0%
6	Computer Use								
7	Computer Maint	7,434	10,733	12,900	5,688	19,000	19,000	0	0.0%
8	Matching Funds for Grants	0	0	1,000	0	1,000	1,000	0	0.0%
9	Capital Improvements	2,409	760	12,160	0	16,293	18,000	1,707	10.5%
10	Transfer to Cruiser Fund	43,725	43,725	35,000	35,000	35,000	35,000	0	0.0%
11	Animal Enforcement	3,871	1,325	2,750	3,722	3,100	3,100	0	0.0%
12	C.U.S.I	6,546	11,427	11,427	11,427	11,354	14,100	2,746	24.2%
13 SUB-TOTAL POLICE		1,230,755	1,146,303	1,603,357	1,636,977	1,618,859	1,655,915	20,056	1.2%
14 FIRE DEPARTMENT									
15	Salaries	33,917	34,612	42,000	42,176	45,000	47,000	2,000	4.4%
16	FICA			2,831	3,089	2,831	3,596	765	27.0%
17	Office Supplies/Phones	4,454	5,441	5,225	4,471	5,445	6,445	1,000	18.4%
18	Heating Fuel/service	12,980	4,694	9,500	4,517	9,500	5,500	(4,000)	-42.1%
19	Fire Prev. & Training	5,673	5,161	7,000	5,854	7,000	7,000	0	0.0%
20	Radio Maintenance	5,963	3,974	5,025	(1,013)	4,000	4,000	0	0.0%
21	Fire Prot. Clothing	20,413	17,202	22,500	23,693	20,500	21,900	1,400	6.8%
22	Gas & Oil	5,462	3,758	6,000	2,456	5,000	5,000	0	0.0%
23	Firefighting Supplies	3,384	3,215	5,000	3,248	5,500	5,500	0	0.0%
24	Equipment Maint.	22,826	26,530	24,600	34,388	24,600	24,600	0	0.0%
25	Building Maint.	7,286	6,508	6,000	6,416	8,000	8,000	0	0.0%
26	Fire Equipment	10,668	13,388	19,430	23,645	23,325	24,025	700	3.0%
27	Grant Projects				4,884		180,435	180,435	
28	Rescue Boat	7,966	5,265	5,900	5,247	5,300	5,700	400	7.5%
29	Capital Improvements	52,525	53,082	22,500	18,702	25,000	20,000	(5,000)	-20.0%
30	Periodicals & Memberships	961	2,021	2,000	2,061	2,000	2,000	0	0.0%
31	Membership events/incentives	1,547	6,006	5,500	5,642	6,500	7,500	1,000	15.4%
32	Physicals/ PF Testing	3,754	1,311	3,000	640	4,000	4,000	0	0.0%
33 SUB-TOTAL FIRE DEPARTMENT		199,779	192,168	194,011	190,118	203,501	382,201	178,700	87.8%

EXPENDITURE CATEGORIES		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018	FY 2018	
ITEM		2013-14	2014-15	2015-16	2015-16	2016-17	2017-18	INCR	%
		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)	CHG.
1 PUBLIC SAFETY & DISPATCH									
2	Dispatch Salaries	300,081	316,829	376,164	384,724	398,833	405,052	6,220	1.6%
3	Overtime	70,495	65,830	46,524	54,490	49,381	50,764	1,384	2.8%
4	FICA				33,248				
5	Retirement				11,028				
6	Health Insurance				64,857				
7	Dental Insurance				4,534				
8	Life/LTD Insurance				3,081				
9	Benefits			148,645		134,896	141,175	6,279	4.7%
10	Training	3,447	1,663	3,000	1,582	3,000	3,000	0	0.0%
11	Uniforms	1,098	967	2,000	652	2,000	2,000	0	0.0%
12	Uniform Cleaning	100	0	100	0	100	100	0	0.0%
13	Capital Improvements	3,618	5,061	2,000	456	14,500	12,500	(2,000)	-13.8%
14	Dispatch Radio Equipment	4,487	17,425	9,000	10,929	15,000	15,000	0	0.0%
15	Pritchard Mt. Tower Lease	9						0	
16	Computer Use	13,340	11,931	17,020	19,253	16,000	16,000	0	0.0%
17	Transfer to Capital Equip. Fund							0	
18 SUB-TOTAL PUBLIC									
19 SAFETY & DISPATCH		396,674	419,707	604,453	588,834	633,709	645,591	11,882	1.9%
HIGHWAY									
20	Salaries	242,277	249,393	263,428	254,657	268,692	278,136	9,445	3.5%
21	FICA				20,821				
22	Retirement				8,565				
23	Health Insurance				70,466				
24	Dental Insurance				5,205				
25	Life/LTD Insurance				2,125				
26	Overtime	33,299	29,369	27,951	13,471	28,509	29,379	870	3.1%
27	Benefits			148,604		117,735	127,853	10,118	8.6%
28	Inter-Dept. Assistance	1,066	944	1,835	487	1,835	1,835	0	0.0%
29	Road Maintenance	22,372	29,758	30,000	38,919	35,000	40,000	5,000	14.3%
30	Webster Rd. Speed Limit Sign	108						0	
31	Tree Removal			5,000	6,655	5,100	5,100	0	0.0%
32	Drainage System Maintenance	27,323	9,602	15,000	17,657	15,000	15,000	0	0.0%
33	Capital Projects	22,899	57,656	40,000	0	40,000	45,000	5,000	12.5%
34	Retreatment (Paving)	306,414	385,087	300,000	300,644	345,000	335,000	(10,000)	-2.9%
35	Sidewalk Maintenance	0	844	2,000	0	2,000	2,000	0	0.0%
36	Route 7 Sidewalk Tn Ctr to Shel Mus.		10,145	138,000	22,470	128,000	128,000	0	0.0%
37	Line Striping and crosswalks	1,881	3,374	4,500	3,972	4,500	4,500	0	0.0%
38	Engineering Svcs.	3,912	2,903	3,000	170	3,000	3,000	0	0.0%
39	Street Signs	2,361	4,510	3,000	4,882	4,000	5,000	1,000	25.0%

EXPENDITURE CATEGORIES		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018	FY 2018	
ITEM		2013-14	2014-15	2015-16	2015-16	2016-17	2017-18	INCR	%
		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)	CHG.
HIGHWAY DEPT. CONTINUED...									
1	Winter Sand	6,691	3,180	5,000	7,705	5,000	5,000	0	0.0%
2	Salt	93,353	103,216	90,000	55,163	90,000	95,000	5,000	5.6%
3	Garage Heating Fuel	7,402	7,841	7,616	5,455	7,280	7,644	364	5.0%
4	Garage Utilities	10,060	11,144	11,000	9,359	12,082	12,444	362	3.0%
5	Uniforms	2,999	3,304	4,200	3,235	4,600	4,600	0	0.0%
6	Gas & Diesel	37,199	26,781	35,000	13,419	30,000	25,000	(5,000)	-16.7%
7	Equip. Repair & Maint	45,822	50,745	50,000	52,877	50,000	50,000	0	0.0%
8	Transfer To Equip. Repl. Fund	130,000	130,000	80,000	80,000	80,000	80,000	0	0.0%
9	Garage Expense & Supplies	5,926	2,691	5,000	10,692	5,000	5,000	0	0.0%
10	Building Maintenance	4,757	720	5,000	96	5,000	5,000	0	0.0%
11	Street Light Installation/upgrade	34,501	11,567	20,000	0	20,000	20,000	0	0.0%
12	Street & Caution Lights	12,437	9,200	10,200	9,167	10,000	10,000	0	0.0%
13 SUB-TOTAL HIGHWAY		1,055,056	1,143,972	1,305,334	1,018,336	1,317,332	1,339,491	22,159	1.7%
14 HEALTH & SOCIAL SERVICES									
15	Salary - Health Officer	0		875	0	875	875	0	0.0%
16	FICA			64		64	64	0	0.0%
17	Visiting Nurse Association	20,000						0	
18	United Way/Social Service Agencies	18,000	38,000	38,000	38,000	38,000	38,000	0	0.0%
19	Transfer to Shelburne Community Fund	2,000	2,000	2,000	2,000	2,000	2,000	0	0.0%
20	Health Officer Expense	0	25	450	0	450	450	0	0.0%
21 SUB-TOTAL HEALTH &									
22 SOCIAL SERVICES		40,000	40,025	41,389	40,000	41,389	41,389	0	0.0%
23 RESCUE									
24	Volunteer Compensation	16,437	17,102	16,500	22,149	16,500	16,500	0	0.0%
25	Volunteer Incentive Compensation	38,050	31,114	40,000	18,447	30,000	30,000	0	0.0%
26	Paid Full/Part-Time compensation	62,807	85,683	60,437	98,701	57,787	80,000	22,213	38.4%
27	Overtime	181	0	861	0	797	849	52	6.5%
28	FICA				8,272				
29	Retirement				6,257				
30	Health Insurance				6,427				
31	Dental Insurance				0				
32	Life/LTD Insurance								
33	Benefits			25,731		29,714	29,566	(148)	-0.5%
34	Medical Supplies	26,193	22,563	20,000	27,494	24,000	24,000	0	0.0%
35	Uniforms/Jump Suits	1,566	757	2,000	370	1,700	1,700	0	0.0%
36	Operational Expense	17,047	17,976	16,000	31,297	18,000	18,000	0	0.0%
37	Ambulance Transport Billing service	16,972	18,527	17,000	14,785	19,000	19,000	0	0.0%
38	Oxygen	5,296	3,782	5,000	4,403	5,000	5,000	0	0.0%
39	Training	2,220	1,505	2,200	10,843	2,200	2,200	0	0.0%

EXPENDITURE CATEGORIES		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018	FY 2018	
ITEM		2013-14	2014-15	2015-16	2015-16	2016-17	2017-18	INCR	%
		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)	CHG.
RESCUE CONTINUED..									
1	Office Expense	2,170	2,004	2,000	2,319	2,000	2,000	0	0.0%
2	Office Equip.	55	353	500	1,774	500	500	0	0.0%
3	Communications	2,339	3,728	2,500	3,962	4,000	4,000	0	0.0%
4	Vehicle Expense	17,280	11,987	11,000	11,910	12,000	12,000	0	0.0%
5	Building Heating Fuel	1,936	2,319	2,300	1,824	2,300	2,300	0	0.0%
6	Building Utilities	6,471	5,007	7,380	5,492	6,000	6,000	0	0.0%
7	Building Maintenance	24,356	4,147	5,500	5,669	5,500	5,500	0	0.0%
8	Immunizations	30	20	75	174	100	100	0	0.0%
9	Public Education	0	0	500	242	500	500	0	0.0%
10	Capital Improvements	52,280	189,296	0		0	0	0	
11	SUB-TOTAL RESCUE	293,684	417,870	237,484	282,809	237,598	259,715	22,117	9.3%
CEMETERIES									
12	Salaries	24,754	23,992	29,121	26,067	29,708	30,301	592	2.0%
13	Interments		800		5,300	4,800	4,000	(800)	
14	Benefits			2,228	2,594	2,640	2,685	45	1.7%
15	Supplies & Tools	749	848	800	981	800	1,000	200	25.0%
16	Committee Expenses	63	0	100	400	100	100	0	0.0%
17	Gas Expense	1,441	773	1,200	1,064	1,000	1,000	0	0.0%
18	Equip. Maint.	559	740	800	929	800	800	0	0.0%
19	Equip. Purchases	489	25	500	308	500	500	0	0.0%
20	Capital Projects	4,810	5,000	5,000	4,722	5,000	5,000	0	0.0%
21	Transfer to Tractor Fund	1,600	1,600	1,600	1,600	1,600	1,600	0	0.0%
22	Outside Services	2,948	2,681	2,800	2,922	2,800	3,000	200	7.1%
23	Cremation Garden	981	651	1,000	656	1,000	1,100	100	10.0%
24	SUB-TOTAL CEMETERIES	38,393	37,110	45,149	47,543	50,748	51,086	338	0.7%
RECREATION									
25	Admin Salaries	75,940	87,103	88,550	91,561	90,316	92,117	1,801	2.0%
26	Beach Salaries	15,516	16,026	16,140	22,697	17,536	18,755	1,219	7.0%
27	FICA				8,113				
28	Retirement				3,245				
29	Health Insurance				24,711				
30	Dental Insurance				2,816				
31	Life/LTD Insurance				836				
32	Benefits			48,618		36,933	44,638	7,705	20.9%
33	Admin. Expenses	4,228	9,736	8,913	2,984	8,780	8,409	(371)	-4.2%
34	Online Registration Transaction Costs						530		
35	Public Information	6,317	6,179	6,890	6,521	6,830	7,413	583	8.5%
36	Beach Maintenance	735	4,719	3,500	1,980	9,700	5,200	(4,500)	-46.4%
37	Beach Capital Improvements		18,528		9,153			0	
38	Playground Upgrades							0	
39	Beach Equipment	892	1,295	1,275	435	1,765	1,875	110	6.2%
40	Beach Admin. & Utilities	1,646	2,287	1,902	3,031	2,320	2,565	245	10.6%

EXPENDITURE CATEGORIES		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018	FY 2018	
ITEM		2013-14	2014-15	2015-16	2015-16	2016-17	2017-18	INCR	%
		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)	CHG.
RECREATION CONTINUED...									
1	Adult Sports Leagues	0	138	2,550	292	100	100	0	0.0%
2	Dog Obedience	2,527	2,475	3,150	2,200	3,100	2,500	(600)	-19.4%
3	Swim Lesson Supplies	33	9	50	0	50	50	0	0.0%
4	Youth Basketball	3,287	2,472	3,505	2,909	3,130	3,210	80	2.6%
5	Little League Baseball	22,839	23,816	21,565	24,089	25,325	27,980	2,655	10.5%
6	Babe Ruth Baseball	3,567	3,361	4,900	3,451	4,925	4,175	(750)	-15.2%
7	Summer Baseball							0	
8	Softball	5,145	3,253	5,127	2,645	4,148	4,233	85	2.0%
9	Summer Soccer Camp	737		9,300	15,841	14,900	12,575	(2,325)	
10	Youth Soccer	10,845	7,327	9,970	7,991	10,890	10,465	(425)	-3.9%
11	Recreation Programs	33,473	24,770	30,865	34,181	29,910	30,457	547	1.8%
12	Special Events/Concerts/Firewrks	11,539	11,989	12,450	9,703	12,700	12,000	(700)	-5.5%
13	Ski Program	7,966	8,390	7,975	7,300	8,600	7,650	(950)	-11.0%
14	Davis Park	14,832	17,129	3,930	32,493	3,500	19,185	15,685	448.1%
15	Park Maintenance	6,088	6,325	17,050	1,350	20,625	7,550	(13,075)	-63.4%
16	Dog Park Expense	11,179	0					0	
17	Martial Arts	2,285	1,800	1,915	2,238	2,300	1,120	(1,180)	-51.3%
18	Lacrosse Programs	9,946	6,440	9,812	9,892	9,287	9,210	(77)	-0.8%
19									
20	SUB-TOTAL RECREATION	251,560	265,568	319,902	334,655	327,670	333,962	5,762	1.8%
LIBRARY									
21	Salaries	171,459	189,588	197,009	201,260	206,633	216,364	9,731	4.7%
22	FICA				14,581				
23	Retirement				5,479				
24	Health Insurance				47,244				
25	Dental Insurance				2,561				
26	Life/LTD Insurance				1,396				
27	Benefits			91,199		80,143	85,074	4,931	6.2%
28	Supplies	6,647	9,107	5,000	5,888	5,700	5,700	0	0.0%
29	Books,Tapes,Periodicals,AV Mat'ls.	41,094	42,106	42,225	42,551	43,500	45,000	1,500	3.4%
30	Book Replacements Insurance claim		10,010						
31	Building Maint. Expense	9,535	6,679	6,500	5,750	6,700	6,900	200	3.0%
32	Library Utilities	15,296	14,816	15,700	15,951	16,171	16,656	485	3.0%
33	Equipment	1,526	2,257	1,300	1,457	2,000	2,150	150	7.5%
34	Administrative Expense	1,418	2,999	1,000	1,138	2,000	2,000	0	0.0%
35	Computer/Technology Expense	9,148	6,612	7,300	6,942	8,800	8,800	0	0.0%
36	Programs	4,094	3,793	4,000	4,009	4,000	5,000	1,000	25.0%
37	Public Information	584	691	100	80	500	500	0	0.0%
39									
40	SUB-TOTAL LIBRARY	260,800	288,658	371,333	356,288	376,147	394,144	17,997	4.78%

EXPENDITURE CATEGORIES		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018	FY 2018	
ITEM		2013-14	2014-15	2015-16	2015-16	2016-17	2017-18	INCR	%
		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)	CHG.
1 DEBT PAYMENTS									
2	Fire Truck (2010)	52,701	51,773	51,464	50,748	50,486	50,169	(317)	-0.6%
3	Dispatch Radio Equipment	19,453	17,798	16,315	16,007	16,500	16,500	0	0.0%
4	Rec. Path 2008 Bond; 2012 issue	35,143	34,788	34,376	34,376	28,951	28,515	(436)	-1.5%
5	Town Center Project	335,228	324,042	312,621	312,621	230,154	216,740	(13,414)	-5.8%
6	Highway Dept. Sand/Salt Shed	33,017	31,829	30,614	30,614			0	
7	Recreation Fields Project	115,429	112,459	109,421	109,411	101,625	98,009	(3,617)	-3.6%
8	Rec. Path 2008 Bond; 2008 issue	28,386	27,694	26,977	26,977	26,054	25,306	(748)	-2.9%
9	Mt. Philo Sidewalk (2010 issue)	5,265	5,169	5,054	5,057			0	
10	Rec. Path 2008 Bond; 2010 issue	29,907	29,423	28,463	28,945	28,028	27,581	(448)	-1.6%
11	Beach Sea Wall 2009 Bond	17,744	17,433	16,978	17,090	16,652	16,316	(336)	-2.0%
12	Beaver Creek 2009 Bond	51,387	50,720	49,941	49,941	49,041	45,294	(3,748)	-7.6%
13 SUB-TOTAL		-----	-----	-----	-----	-----	-----	-----	-----
14 DEBT PAYMENTS		723,658	703,125	682,224	681,786	547,491	524,429	(23,062)	-4.2%
INTER-GOVERNMENTAL TRANSFERS									
15	County Tax	62,923	66,511	66,977	66,534	72,326	77,388	5,063	7.0%
16	Grtr. Burl. Ind. Devel. Corp (GBIC)	1,200	1,200	1,200	1,200	1,200	1,200	0	0.0%
17	Chitt Cty Regional Planning(CCRPC)	18,150	18,354	18,431	18,431	18,361	18,756	395	2.2%
18	Chitt. Cty. Transport Auth. (CCTA)	101,583	92,745	104,051	104,057	102,073	98,739	(3,334)	-3.3%
19 SUB-TOTAL INTER-		-----	-----	-----	-----	-----	-----	-----	-----
20 GOVERNMENTAL TRANSF.		183,856	178,810	190,659	190,222	193,960	196,083	2,124	1.1%

EXPENDITURE CATEGORIES		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018	FY 2018	
ITEM		2013-14	2014-15	2015-16	2015-16	2016-17	2017-18	INCR	%
		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)	CHG.
BENEFITS (Included in each Dept.)									
1	Retirement	136,494	141,249	145,134	59,193	155,104	153,499	(1,605)	-1.0%
2	Unemployment	1,543	1,341						0.0%
3	Social Security	223,475	217,285	222,295	7,237	235,931	238,222	2,291	1.0%
4	HRA & Flex Spending Admin.	19,886	23,663	21,500	15,023	21,500	21,500	0	0.0%
5	Health Insurance Reimbursements	101,968	178,991	148,900	163,734	97,752	99,750	1,998	2.0%
6	Health Insurance Premium	413,645	489,437	610,343	(2,471)	619,992	668,785	48,793	7.9%
7	Long Term Disability & Life Ins.	11,185	13,627	21,340	1,183	22,744	22,489	(256)	-1.1%
8	Dental Insurance	47,625	46,189	43,681	617	48,614	46,046	(2,569)	-5.3%
9	Employee Assistance Program	684	710	700	684	700	700	0	0.0%
10	Employee Events/Recognition	1,829	1,258		638			0	
11	VSP Vision Plan				1,199				
12	Immunizations	430	0	1,000	0	1,000	1,000	0	0.0%
13 SUB-TOTAL BENEFITS		958,765	1,113,750	1,214,893	247,036	1,227,835	1,251,990	48,652	4.0%
MISCELLANEOUS									
14	Selectbrd. Discretionary Expenses	2,832	2,774	3,700	2,360	3,700	5,000	1,300	35.1%
15	BCA Appeals Interest				106				
16	Selectbrd. Town Committees Support	2,859	3,983	6,500	200	6,500	6,500	0	0.0%
17	Town Community Events	1,489	1,277	1,500	1,444	1,500	1,500	0	0.0%
18	Tree Conservation	4,525	2,900	1,000	3,400	1,000	10,000	9,000	900.0%
19	Misc. Other	1,968	2,830					0	
20	Tax Adjustmts/BCA/Court Decisions	1,955	291		2,755				
21	RBS Bus Devel. Grant	21,645	8,855						
22									
23 SUB-TOTAL MISC.		37,272	22,909	12,700	10,265	12,700	23,000	10,300	81.1%
24 COMMUNITY IMPROVEMENT									
25	Transfer to Open Space Fund	20,000	25,000	25,000	25,000	30,000	30,000	0	0.0%
26 SUB-TOTAL		20,000	25,000	25,000	25,000	30,000	30,000	0	0.0%
27 COMMUNITY IMPROVEMENT		20,000	25,000	25,000	25,000	30,000	30,000	0	0.0%
28 GRAND TOTAL EXPENDIT.									
		\$7,119,307	\$7,427,092	\$7,485,529	\$7,684,263	\$7,739,226	\$8,088,321	\$349,095	4.5%