

TOWN OF SHELBURNE
 PROPOSED GENERAL FUND BUDGET
 FISCAL YEAR 2017-18
 July 1, 2017 TO June 30, 2018
DRAFT 06-JAN-17
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**TOWN OF SHELBURNE
GENERAL FUND FY 2017-18 DRAFT BUDGET
REVENUE & EXPENDITURE
SUMMARY**

	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	\$5,516,591	\$5,544,933	\$5,680,446	\$5,955,963	\$275,518	4.9%
2 Town Clerk's Office	146,550	121,355	147,825	144,580	(\$3,245)	-2.2%
3 Highways & Public Works	277,300	170,009	300,300	270,300	(\$30,000)	-10.0%
4 Police & Emergency Dispatch	412,540	619,468	447,831	453,500	\$5,669	1.3%
5 Water & Sewer Admin.	88,434	88,434	89,318	90,212	\$893	1.0%
6 Cemetery	10,400	14,800	15,200	6,200	(\$9,000)	-59.2%
7 Planning & Zoning	67,275	74,616	111,075	92,300	(\$18,775)	-16.9%
8 Recreation	168,950	189,862	186,832	185,807	(\$1,025)	-0.5%
9 Library	0	4,728	0	0	\$0	
10 Investment Interest	1,000	402	1,000	1,000	\$0	0.0%
11 Applied Fund Balance	0	0	0	0	\$0	
12 Rescue	237,484	282,034	240,751	259,919	\$19,169	8.0%
13 Building Use/Lease Income	139,064	143,649	144,564	144,564	\$0	0.0%
14 Transfer from Funds / Misc.	419,941	438,430	374,085	505,707	\$131,622	35.2%
15 TOTAL REVENUES	\$7,485,529	\$7,692,720	\$7,739,226	\$8,110,052	\$370,825	4.8%

	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.
EXPENDITURE CATEGORIES						
16 Selectboard/VLCT/Town Rpts.	\$25,941	\$26,393	\$26,130	\$27,030	\$900	3.4%
17 Legal	30,000	321,838	32,000	60,000	\$28,000	87.5%
18 Town Manager's Office	174,912	146,093	195,435	231,988	\$36,552	18.7%
19 Administrative Services	86,606	90,273	99,095	96,225	(\$2,870)	-2.9%
20 Elections	2,500	3,850	12,000	2,500	(\$9,500)	-79.2%
21 Finance & Insurance	480,957	499,982	531,588	568,269	\$36,682	6.9%
22 Town Clerk's Office	255,479	216,343	255,474	238,437	(\$17,037)	-6.7%
23 Planning & Zoning	279,485	246,629	315,198	299,422	(\$15,776)	-5.0%
24 Assessing/Reappraisal	88,266	84,709	100,531	85,925	(\$14,606)	-14.5%
25 Buildings & Grounds	322,264	291,388	323,530	334,169	\$10,639	3.3%
26 Public Works/Stormwater	67,324	72,393	98,977	117,128	\$18,150	18.3%
27 Police	1,603,357	1,636,977	1,618,859	1,628,680	\$9,821	0.6%
28 Fire Dept.	194,011	190,118	203,501	381,701	\$178,200	87.6%
29 Public Safety/Dispatch	604,453	588,834	633,709	652,013	\$18,304	2.9%
30 Highway	1,305,334	1,018,336	1,317,332	1,351,778	\$34,446	2.6%
31 Health/Social Services	41,389	40,000	41,389	41,389	\$0	0.0%
32 Rescue	237,484	282,809	237,598	259,919	\$22,321	9.4%
33 Cemetery	45,149	47,543	50,748	51,086	\$338	0.7%
34 Recreation	319,902	334,655	327,670	334,377	\$6,707	2.0%
35 Harbormaster	37,101	34,503	37,212	50,100	\$12,888	34.6%
36 Library	371,333	356,288	376,147	401,092	\$24,945	6.6%
37 Debt Service	682,224	681,786	547,491	552,624	\$5,133	0.9%
38 Inter-Governmental Transfers	190,659	190,222	193,960	194,000	\$40	0.0%
39 Benefits (included in Depts)	1,214,893	247,036	120,952	102,200	(\$18,752)	-15.5%
40 Selectbrd Discr./Other Projects	12,700	10,265	12,700	18,000	\$5,300	41.7%
41 Community Improvement	25,000	25,000	30,000	30,000	\$0	0.0%
42 TOTAL EXPENDITURES	\$7,485,529	\$7,684,263	\$7,739,226	\$8,110,052	\$370,825	4.8%

43 Revenue - Expenditures

44 Grand List			15,025,808	15,176,066	150,258	1.0%
45 Tax Rate	\$0.3602	\$0.3602	\$0.3724	\$0.3870	\$0.0146	3.9%
Tax rate Change From Prior Yr.			\$0.012	\$0.015		
Tax rate % Change From Prior Yr.			3.5%	3.9%		

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LINE #	REVENUE CATEGORIES	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	5,448,591	5,439,395	\$5,606,446	\$5,872,963	\$266,518	4.8%
2	Late Homestead Filing Penalty	12,000	17,113	13,000	13,000	0	0.0%
3	Penalty Income	31,000	46,841	36,000	40,000	4,000	11.1%
4	Interest Income	25,000	41,584	25,000	30,000	5,000	20.0%
5	SUB-TOTAL TAXES	\$5,516,591	\$5,544,933	\$5,680,446	\$5,955,963	\$275,518	4.9%
6 TOWN CLERK'S OFFICE							
7	Liquor Licenses	2,800	3,210	3,000	2,865	(135)	-4.5%
8	Animal Licenses	6,000	5,632	6,000	6,000	0	0.0%
9	Animal License Transfer to Dog Park	(700)	(765)	(800)	(800)	0	0.0%
11	Marriage/Civil Union Licenses	550	690	600	540	(60)	-10.0%
12	Deed Recordings	55,000	42,691	50,000	50,000	0	0.0%
13	Misc. Income	400	1,634	300	300	0	0.0%
14	Green Min Passports	150	168	175	175	0	0.0%
15	Vault Time Fee	1,500	1,305	1,200	1,300	100	8.3%
16	Copier Use	6,800	8,853	6,800	7,000	200	2.9%
17	Vital Statistics Copies	3,800	5,881	3,800	4,000	200	5.3%
18	Passport Fees	10,000	16,835	8,500	12,000	3,500	41.2%
19	Motor Vehicle Registrations	250	273	250	200	(50)	-20.0%
20	Trsf. from Records Reserve Fund	60,000	34,949	68,000	61,000	(7,000)	-10.3%
21	SUB-TOTAL TOWN CLERK'S OFFICE	146,550	121,355	147,825	144,580	(3,245)	-2.2%
22 HIGHWAYS/ PUBLIC WORKS							
23	Hwy State Aid	145,000	144,907	145,000	145,000	0	0.0%
24	Hwy Permits	2,100	2,020	2,100	2,100	0	0.0%
25	Road Cut Permits	6,000	22,460	8,000	8,000	0	0.0%
26	State Paving/Road Constr. Grant			30,000		(30,000)	
27	Bik/Ped Path Grant	124,200		115,200	115,200	0	0.0%
28	Construction Reimbursements		623			0	
29	SUB-TOTAL HIGHWAYS	277,300	170,009	300,300	270,300	(30,000)	-10.0%
POLICE & EMERGENCY DISPATCH							
30	Judicial Fees	60,000	57,923	60,000	60,000	0	0.0%
31	Special Duty Reimbursement	35,000	27,786	12,000	17,000	5,000	41.7%
32	Special Duty Enforcement Grants		202,883				
33	Equipment Grants			22,500	22,500	0	0.0%
34	Other Fees	400	744	300	300	0	0.0%
35	Animal Enforcement	500	710	500	500	0	0.0%
36	Insurance Reports	1,300	2,885	2,200	2,200	0	0.0%
37	Fingerprinting	9,000	15,348	8,000	8,000	0	0.0%
38	Burn Permits		1,868				
39	Dispatch Contracts	205,340	207,641	241,331	242,000	669	0.3%
40	State E911 Call Center	90,000	90,000	90,000	90,000	0	0.0%
41	Alarm Permits	11,000	11,680	11,000	11,000	0	0.0%
42	SUB-TOTAL POLICE/DISPATCH	412,540	619,468	447,831	453,500	5,669	1.3%
WATER & SEWER ADMINISTRATION							
43	Sewer Dept. Admin.	44,217	44,217	44,659	45,106	447	1.0%
44	Water Dept. Admin.	44,217	44,217	44,659	45,106	447	1.0%
45	SUB-TOTAL WATER & SEWER ADMIN.	88,434	88,434	89,318	90,212	893	1.0%
CEMETERY							
46	Cemetery Fund Transfer & Interest	9,000	9,000	9,000	0	(9,000)	-100.0%
47	Cemetery Other	1,400	1,400	1,400	1,400	0	0.0%
48	Interment Fee		4,400	4,800	4,800	0	
49	SUB-TOTAL CEMETERY	10,400	14,800	15,200	6,200	(9,000)	-50.2%

LINE #	REVENUE CATEGORIES	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.
PLANNING/ZONING:							
1	Building Permits	26,000	44,684	40,000	50,000	10,000	25.0%
2	Site Plan/Subdiv Fees	18,000	24,950	18,000	15,000	(3,000)	-16.7%
3	Certificate of Occupancy Fees		1,250		1,000	1,000	
4	Sign Permits	1,000	840	1,000	750	(250)	-25.0%
5	Town Regs/Plan/Public Wk spec.	75	79		50	50	
6	Zoning Fees / Fines	500	541	500	500	0	0.0%
7	Planning/Zoning Other	500	465	1,375		(1,375)	-100.0%
8	Indep. Technical Review Reimb.	200	0	200		(200)	-100.0%
9	Grant Revenues	21,000	1,807	50,000	25,000	(25,000)	-50.0%
SUB-TOTAL							
10	PLANNING/ZONING	67,275	74,616	111,075	92,300	(18,775)	-16.9%
RECREATION							
11	Beach Stickers	10,020	20,408	12,700	16,075	3,375	26.6%
12	Recreation Programs	35,265	40,512	36,867	34,807	(2,060)	-5.6%
13	Adult Leagues	1,450	2,100	1,590	1,500	(90)	-5.7%
14	Little League	13,020	16,387	11,860	14,840	2,980	25.1%
15	Babe Ruth	3,600	5,625	4,370	4,600	230	5.3%
16	Softball	4,800	2,073	4,150	3,550	(600)	-14.5%
17	Swimming Lessons	1,250	930	1,000	850	(150)	-15.0%
18	Dog Obedience	4,640	5,165	5,240	4,080	(1,160)	-22.1%
19	Martial Arts	2,430	3,205	2,815	1,280	(1,535)	-54.5%
20	Youth Basketball	4,000	3,631	3,400	3,600	200	5.9%
21	Soccer	12,810	14,227	14,200	14,050	(150)	-1.1%
22	Summer Soccer Camp	10,800	11,826	16,050	14,250	(1,800)	-11.2%
23	Ski Program	8,140	8,100	9,155	8,060	(1,095)	-12.0%
24	Concerts/Special Events	15,600	17,169	15,100	14,100	(1,000)	-6.6%
25	Lacrosse	10,980	9,639	10,700	10,225	(475)	-4.4%
26	Donations	750	1,000	300	500	200	66.7%
27	Misc. Income		1,682				
28	Recreation Facility/Field Use Fees	8,500	12,113	10,625	9,300	(1,325)	-12.5%
29	Transfer From baseball Funds	10,395	6,538	16,210	15,540	(670)	-4.1%
30	Capital Project Grants/Donations	5,000	7,393	5,000		(5,000)	
31	Transfer from Bay Park&Other Funds	5,500	140	5,500		(5,500)	
32	Transfer From Davis Park Fund				14,600	14,600	
33	SUB-TOTAL RECREATION	168,950	189,862	186,832	185,807	(1,025)	-0.5%
LIBRARY							
34	Copier Fees		570				
35	Grant Revenues		1,489				
36	Library gifts/donations		975				
37	Materials Reimbursements		1,537				
38	Misc. income		157				
39							
40	SUB-TOTAL LIBRARY	0	4,728	0	0	0	
FINANCIAL MANAGEMENT							
42	Investment Interest	1,000	402	1,000	1,000	0	0.0%
43	Applied Fund Balance	0		0	0	0	
44	SUB-TOTAL						
45	FINANCIAL MANAGEMENT	1,000	402	1,000	1,000	0	0.0%

LINE #	REVENUE CATEGORIES	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.
RESCUE							
1	Transfer From Ambulance Fund	237,484	279,230	240,751	259,919	19,169	8.0%
2	First Aid/ CPR Class Fees&misc.		375				
3	Misc. Income		2,429				
4	SUB-TOTAL RESCUE	237,484	282,034	240,751	259,919	19,169	8.0%
MISCELLANEOUS							
5	Miscellaneous	3,500	3,563	3,500	3,500	0	0.0%
6	Fire Dept. Grants/Donations/Misc.	5,000	15,485	5,000	171,413	166,413	3328.3%
8	Insurance Claims		4,096			0	
9	Pymt. in Lieu of Taxes	6,000	6,183	6,000	6,000	0	0.0%
10	State Current Use Payment	115,600	114,059	118,000	120,000	2,000	1.7%
11	Mooring Fees	50,100	50,920	50,100	50,100	0	0.0%
12	Town Ctr./ Tn Hall Facilities Use	11,500	13,288	15,000	15,000	0	0.0%
13	Act 60/68 Administration	41,000	46,745	46,000	46,000	0	0.0%
14	Pierson Bldg. Lease	28,564	27,736	28,564	28,564	0	0.0%
15	CSSU Village Ctr. Lease	64,000	64,000	64,000	64,000	0	0.0%
16	CSSU Bldg. Maint. Allocation	35,000	38,625	37,000	37,000	0	0.0%
17	Cellular Tower Fees	73,800	72,438	76,444	63,400	(13,044)	-17.1%
18	Transfer Fr. Rec. Impact Fees Acct.	75,000	75,000	20,000		(20,000)	-100.0%
19	Beaver Creek Special Assessment	49,941	49,941	49,041	45,294	(3,748)	-7.6%
20	MISCELLANEOUS	559,005	582,079	518,649	650,271	131,622	25.4%
21	Total Non-Tax Revenue	\$2,036,938	\$2,253,325	\$2,132,781	\$2,237,089	\$104,308	4.9%
22	GRAND TOTAL	\$7,485,529	\$7,692,720	\$7,739,226	\$8,110,052	370,825	4.8%
23	Grand List	15,029,884		15,025,808	15,176,066	150,258	1.0%
24	Tax Rate	\$ 0.3602		\$0.3724	\$0.3870	\$ 0.0146	3.9%
25	Tax Rate Change From Prior Yr.	\$ 0.0031		\$0.013	\$0.015		

EXPENDITURE CATEGORIES		FY 2016	FY 2016	FY 2017	FY 2018	FY 2018	
ITEM		2015-16	2015-16	2016-17	2017-18	INCR	%
		BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)	CHG.
SELECTBOARD							
1	Selectboard Salaries	6,300	6,300	6,300	6,300	0	0.0%
2	FICA	482	482	482	482	0	0.0%
3	Expenses	8,300	8,521	8,300	8,500	200	2.4%
4	VLCT Dues	8,619	8,619	8,808	9,248	440	5.0%
5	Town Reports	2,240	2,471	2,240	2,500	260	11.6%
6 SUB-TOTAL SELECTBOARD		25,941	26,393	26,130	27,030	900	3.4%
7 Legal Expense							
7 Legal Expense		30,000	321,838	32,000	60,000	28,000	87.5%
SUB-TOTAL LEGAL EXPENSE		30,000	321,838	32,000	60,000	28,000	87.5%
8 MANAGER'S OFFICE							
9	Salaries	119,186	108,044	141,487	168,650	27,163	19.2%
10	Benefits	49,926	33,990	48,148	52,537	4,389	9.1%
11	Manager's Expenses	2,300	1,905	2,300	7,300	5,000	217.4%
12	Vehicle Expense	2,500	2,031	2,500	2,500	0	0.0%
13	Emergency Management	1,000	123	1,000	1,000	0	0.0%
14 SUB-TOTAL MANAGER'S OFFICE		174,912	146,093	195,435	231,988	36,552	18.7%
15 ADMINISTRATIVE SERVICES							
16	Technical Assistance	5,000	22,950	5,000	10,000	5,000	100.0%
17	Training	7,000	819	7,000	7,000	0	0.0%
18	Office Equipment & Repairs	1,000	259	1,000	5,000	4,000	400.0%
19	Postage	18,000	18,580	18,000	19,000	1,000	5.6%
20	Copier Expenses	7,000	5,735	6,800	7,300	500	7.4%
21	Office Supplies	7,000	7,385	6,000	7,000	1,000	16.7%
22	Computer Software	14,106	17,018	14,110	14,110	0	0.0%
23	Computer Hardware	2,700	1,585	10,135	8,075	(2,060)	-20.3%
24	Computer Tech. Assistance	11,000	10,072	11,000	12,000	1,000	9.1%
25	Data Line	3,100	2,571	3,100	1,740	(1,360)	-43.9%
26	Telephone Exp. (Tn. Ctr & Library)	10,700	3,300	16,950	5,000	(11,950)	-70.5%
27 SUB-TOTAL ADMINISTRATIVE SVCS.		86,606	90,273	99,095	96,225	(2,870)	-2.9%
28 ELECTIONS							
29	Election Salaries	1,000	1,598	7,500	1,000	(6,500)	-86.7%
30	Election Expense	1,000	1,794	4,000	1,000	(3,000)	-75.0%
31	BCA Expenses	500	457	500	500	0	0.0%
32 SUB-TOTAL ELECTIONS		2,500	3,850	12,000	2,500	(9,500)	-79.2%
33 FINANCE & INSURANCE							
34	Salaries	171,480	172,480	174,114	181,054	6,941	4.0%
35	Benefits	63,537	50,818	54,408	65,365	10,957	20.1%
36	Property/Liability Insurance	223,000	251,163	277,620	300,000	22,380	8.1%
37	Insurance Claims: Deductible	5,000	2,966	5,000	5,000	0	0.0%
38	Unemployment Insurance	3,940	4,192	6,446	2,000	(4,446)	-69.0%
39	Annual Audit	14,000	18,362	14,000	14,850	850	6.1%
40 SUB-TOTAL FINANCE & INSURANCE		480,957	499,982	531,588	568,269	36,682	6.9%

EXPENDITURE CATEGORIES		FY 2016	FY 2016	FY 2017	FY 2018	FY 2018	%
ITEM		2015-16	2015-16	2016-17	2017-18	INCR	%
		BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)	CHG.
1 TOWN CLERK/TREASURER							
2	Salaries	131,951	136,025	134,584	126,219	(8,365)	-6.2%
3	Benefits	54,078	37,406	40,590	38,918	(1,672)	-4.1%
4	Expenses	1,950	1,264	2,000	2,000	0	0.0%
5	ACS Recording Software&Supplies	20,000	16,121	18,000	21,000	3,000	16.7%
6	Records Automation/Preservation	40,000	19,400	50,000	40,000	(10,000)	-20.0%
7	Computer Software/Hardware	500	0	500	500	0	0.0%
8 SUB-TOTAL TOWN CLERK/TREAS.		255,479	216,343	255,474	238,437	(17,037)	-6.7%
PLANNING & ZONING							
9	Salaries	151,885	149,278	154,843	170,919	16,076	10.4%
10	Benefits	79,910	56,538	57,295	61,702	4,407	7.7%
11	Zoning Enforcement Contractor			20,000		(20,000)	
12	Planning Expense	6,500	8,431	6,500	6,500	0	0.0%
13	Conferences and Training	900	159	900	900	0	0.0%
14	Special Projects	30,000	0	18,750	7,500	(11,250)	-60.0%
15	Grant Projects		14,518				
16	Planning Projects			42,500	39,500	(3,000)	
17	Planning Assistance	5,500	9,775	5,610	5,600	(10)	-0.2%
18	Independent Technical Review	200	0	200		(200)	-100.0%
19	GIS & Permit Software	4,590	7,930	8,600	6,800	(1,800)	-20.9%
20 SUB-TOTAL PLANNING		279,485	246,629	315,198	299,422	(15,776)	-5.0%
21 AND ZONING							
22 ASSESSING							
23	Salaries	37,279	37,852	38,024	38,785	761	2.0%
24	Benefits	20,241	15,543	29,236	15,304	(13,932)	-47.7%
25	Admin Asst.	27,246	27,992	29,771	28,336	(1,435)	-4.8%
26	Expenses	3,500	3,321	3,500	3,500	0	0.0%
27							
28 SUB-TOTAL ASSESSING		88,266	84,709	100,531	85,925	(14,606)	-14.5%

EXPENDITURE CATEGORIES		FY 2016	FY 2016	FY 2017	FY 2018	FY 2018	
ITEM		2015-16	2015-16	2016-17	2017-18	INCR	%
		BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)	CHG.
BUILDINGS & GROUNDS							
1	Salaries	97,535	94,271	100,071	101,855	1,784	1.8%
2	Benefits	58,958	45,546	48,691	51,014	2,323	4.8%
3	Town Center Operating expense	35,000	50,383	42,000	50,000	8,000	19.0%
4	Town Center Bldg. Maintenance	12,600	7,055	12,600	15,000	2,400	19.0%
5	Town Hall Operating expense	1,600	8,379	1,600	2,000	400	25.0%
6	Town Hall Bldg. Maintenance	3,700	4,272	3,700	5,000	1,300	35.1%
7	Town Hall & Library Heating Fuel	9,268	5,498	9,268	7,000	(2,268)	-24.5%
8	Town Center Heating Fuel	20,506	15,479	22,000	22,000	0	0.0%
9	Town Center Utilities	50,097	45,532	50,600	52,300	1,700	3.4%
10	Pierson Building Maintenance	2,000	292	2,000	7,000	5,000	250.0%
11	Transfer to HW Equip. Fund	1,000	1,000	1,000	1,000	0	0.0%
12	Recreation Fields Maintenance	10,000	3,701	10,000	10,000	0	0.0%
13	Capital Projects	20,000	9,980	20,000	10,000	(10,000)	-50.0%
SUB-TOTAL							
14	BUILDINGS & GROUNDS	322,264	291,388	323,530	334,169	10,639	3.3%
15 STORMWATER							
16	Salaries	5,000	5,000	6,500	10,000	3,500	53.8%
17	Benefits	524		677	1,328	650	96.0%
18	Legal Expense				5,000	5,000	
19	Engineering/Planning	2,000	0	5,000	10,000	5,000	100.0%
20	Stormwater Partnerships			8,600	8,600	0	
21	Stormwater Permit Fees	9,300	16,409	14,000	14,000	0	0.0%
22	Stormwater Maint. (So. Burl Contract)	9,000	17,249	50,000	55,000	5,000	10.0%
23	Misc.			2,000	1,000	(1,000)	
24	Munroe Brook Flow Monitoring	41,500	33,735	12,200	12,200	0	0.0%
25 SUB-TOTAL							
26	STORMWATER	67,324	72,393	98,977	117,128	18,150	18.3%
27 HARBORMASTER							
28	Salary	5,110	5,110	5,213	5,318	104	2.0%
29	FICA	391	391	399	407	8	2.0%
30	Mooring Inspections/Maint.	13,100	13,236	13,100	11,100	(2,000)	-15.3%
31	Seasonal Dock&Buoy Install/Removal	4,200	6,561	4,200	6,600	2,400	57.1%
32	Equipment	5,500	705	5,500	5,500	0	0.0%
33	Admin exp.	300	0	300	300	0	0.0%
34	Transfer to Bay Park Fund	8,500	8,500	8,500	20,876	12,376	145.6%
35 SUB-TOTAL							
36	HARBORMASTER	37,101	34,503	37,212	50,100	12,888	34.6%

EXPENDITURE CATEGORIES		FY 2016	FY 2016	FY 2017	FY 2018	FY 2018	
ITEM		2015-16	2015-16	2016-17	2017-18	INCR	%
		BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)	CHG.
POLICE							
1	Salaries	836,983	801,792	875,407	873,259	(2,148)	-0.2%
2	Overtime	111,725	122,717	117,466	119,080	1,614	1.4%
3	Special Duty details	21,890	24,176			0	
4	Special Duty Enforcement Grants		170,017		17,000	17,000	
5	Benefits	418,842	316,277	390,839	379,010	(11,829)	-3.0%
6	Office Expense	9,000	9,153	10,500	10,500	0	0.0%
7	Telephones	11,300	11,959	10,000	10,000	0	0.0%
8	Lifeline System		16,721	22,500	22,500	0	0.0%
9	Radio Expense	16,180	18,940	10,000	10,700	700	7.0%
10	Travel/Conferences	2,500	5,108	2,500	2,500	0	0.0%
11	Police Photos	6,300	5,373	6,300	6,000	(300)	-4.8%
12	Police Training	10,000	5,293	10,000	10,000	0	0.0%
13	Gasoline	45,000	31,311	34,000	32,500	(1,500)	-4.4%
14	Tires	4,900	3,506	5,100	5,100	0	0.0%
15	Vehicle Maint.	12,000	17,240	15,000	18,000	3,000	20.0%
16	General Equipment	4,000	7,382	6,000	5,000	(1,000)	-16.7%
17	Finger Print Equip. Expense	3,500	3,831	3,500	3,831	331	9.5%
18	Uniform Purchase	8,000	3,709	8,000	8,000	0	0.0%
19	Uniform Cleaning	4,000	2,836	4,000	3,500	(500)	-12.5%
20	Building expense	2,000	3,799	2,000	2,000	0	0.0%
21	Computer Maint	12,900	5,688	19,000	19,000	0	0.0%
22	Matching Funds for Grants	1,000	0	1,000	1,000	0	0.0%
23	Capital Improvements	12,160	0	16,293	18,000	1,707	10.5%
24	Transfer to Cruiser Fund	35,000	35,000	35,000	35,000	0	0.0%
25	Animal Enforcement	2,750	3,722	3,100	3,100	0	0.0%
26	C.U.S.I	11,427	11,427	11,354	14,100	2,746	24.2%
27 SUB-TOTAL POLICE		1,603,357	1,636,977	1,618,859	1,628,680	9,821	0.6%
28 FIRE DEPARTMENT							
29	Salaries	42,000	42,176	45,000	47,000	2,000	4.4%
30	FICA	2,831	3,089	2,831	3,596	765	27.0%
31	Office Supplies/Phones	5,225	4,471	5,445	6,445	1,000	18.4%
32	Heating Fuel/service	9,500	4,517	9,500	5,000	(4,500)	-47.4%
33	Fire Prev. & Training	7,000	5,854	7,000	7,000	0	0.0%
34	Radio Maintenance	5,025	(1,013)	4,000	4,000	0	0.0%
35	Fire Prot. Clothing	22,500	23,693	20,500	21,900	1,400	6.8%
36	Gas & Oil	6,000	2,456	5,000	5,000	0	0.0%
37	Firefighting Supplies	5,000	3,248	5,500	5,500	0	0.0%
38	Equipment Maint.	24,600	34,388	24,600	24,600	0	0.0%
39	Building Maint.	6,000	6,416	8,000	8,000	0	0.0%
40	Fire Equipment	19,430	23,645	23,325	24,025	700	3.0%
41	Grant Projects		4,884		180,435	180,435	
42	Rescue Boat	5,900	5,247	5,300	5,700	400	7.5%
43	Capital Improvements	22,500	18,702	25,000	20,000	(5,000)	-20.0%
44	Periodicals & Memberships	2,000	2,061	2,000	2,000	0	0.0%
45	Membership events/incentives	5,500	5,642	6,500	7,500	1,000	15.4%
46	Physicals/ PF Testing	3,000	640	4,000	4,000	0	0.0%
47 SUB-TOTAL FIRE DEPARTMENT		194,011	190,118	203,501	381,701	178,200	87.6%

EXPENDITURE CATEGORIES		FY 2016	FY 2016	FY 2017	FY 2018	FY 2018	
ITEM		2015-16	2015-16	2016-17	2017-18	INCR	%
		BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)	CHG.
1 PUBLIC SAFETY & DISPATCH							
2	Dispatch Salaries	376,164	384,724	398,833	407,576	8,743	2.2%
3	Overtime	46,524	54,490	49,381	50,764	1,384	2.8%
4	Benefits	148,645	116,748	134,896	145,073	10,177	7.5%
5	Training	3,000	1,582	3,000	3,000	0	0.0%
6	Uniforms	2,000	652	2,000	2,000	0	0.0%
7	Uniform Cleaning	100	0	100	100	0	0.0%
8	Capital Improvements	2,000	456	14,500	12,500	(2,000)	-13.8%
9	Dispatch Radio Equipment	9,000	10,929	15,000	15,000	0	0.0%
10	Pritchard Mt. Tower Lease					0	
11	Computer Use	17,020	19,253	16,000	16,000	0	0.0%
12 SUB-TOTAL PUBLIC							
13 SAFETY & DISPATCH		604,453	588,834	633,709	652,013	18,304	2.9%
HIGHWAY							
14	Salaries	263,428	254,657	268,692	280,152	11,460	4.3%
15	Overtime	27,951	13,471	28,509	29,570	1,062	3.7%
16	Benefits	148,604	107,183	117,735	124,721	6,986	5.9%
17	Inter-Dept. Assistance	1,835	487	1,835	1,835	0	0.0%
18	Road Maintenance	30,000	38,919	35,000	40,000	5,000	14.3%
19	Tree Removal	5,000	6,655	5,100	5,100	0	0.0%
20	Drainage System Maintenance	15,000	17,657	15,000	15,000	0	0.0%
21	Capital Projects	40,000	0	40,000	45,000	5,000	12.5%
22	Retreatment (Paving)	300,000	300,644	345,000	335,000	(10,000)	-2.9%
23	Sidewalk Maintenance	2,000	0	2,000	2,000	0	0.0%
24	Traffic Safety Improvements				12,000	12,000	
25	Route 7 Sidewalk Tn Ctr to Shel Mus.	138,000	22,470	128,000	128,000	0	0.0%
26	Line Striping and crosswalks	4,500	3,972	4,500	4,500	0	0.0%
27	Engineering Svcs.	3,000	170	3,000	3,000	0	0.0%
28	Street Signs	3,000	4,882	4,000	5,000	1,000	25.0%
29	Winter Sand	5,000	7,705	5,000	5,000	0	0.0%
30	Salt	90,000	55,163	90,000	95,000	5,000	5.6%
31	Garage Heating Fuel	7,616	5,455	7,280	7,300	20	0.3%
32	Garage Utilities	11,000	9,359	12,082	14,000	1,918	15.9%
33	Uniforms	4,200	3,235	4,600	4,600	0	0.0%
34	Gas & Diesel	35,000	13,419	30,000	25,000	(5,000)	-16.7%
35	Equip. Repair & Maint	50,000	52,877	50,000	50,000	0	0.0%
36	Transfer To Equip. Repl. Fund	80,000	80,000	80,000	80,000	0	0.0%
37	Garage Expense & Supplies	5,000	10,692	5,000	5,000	0	0.0%
38	Building Maintenance	5,000	96	5,000	5,000	0	0.0%
39	Street Light Installation/upgrade	20,000	0	20,000	20,000	0	0.0%
40	Street & Caution Lights	10,200	9,167	10,000	10,000	0	0.0%
41 SUB-TOTAL HIGHWAY		1,305,334	1,018,336	1,317,332	1,351,778	34,446	2.6%

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EXPENDITURE CATEGORIES		FY 2016	FY 2016	FY 2017	FY 2018	FY 2018	
ITEM		2015-16	2015-16	2016-17	2017-18	INCR	%
		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	64	0	0.0%
4	United Way/Social Service Agencies	38,000	38,000	38,000	38,000	0	0.0%
5	Transfer to Shelburne Community Fund	2,000	2,000	2,000	2,000	0	0.0%
6	Health Officer Expense	450	0	450	450	0	0.0%
7 SUB-TOTAL HEALTH &							
8 SOCIAL SERVICES		41,389	40,000	41,389	41,389	0	0.0%
9 RESCUE							
10	Volunteer Compensation	16,500	22,149	16,500	16,500	0	0.0%
11	Volunteer Incentive Compensation	40,000	18,447	30,000	30,000	0	0.0%
12	Paid Full/Part-Time compensation	60,437	98,701	57,787	80,000	22,213	38.4%
13	Overtime	861	0	797	849	52	6.5%
14	Benefits	25,731	20,956	29,714	29,370	(344)	-1.2%
15	Medical Supplies	20,000	27,494	24,000	24,000	0	0.0%
16	Uniforms/Jump Suits	2,000	370	1,700	1,700	0	0.0%
17	Operational Expense	16,000	31,297	18,000	18,000	0	0.0%
18	Ambulance Transport Billing service	17,000	14,785	19,000	19,000	0	0.0%
19	Oxygen	5,000	4,403	5,000	5,000	0	0.0%
20	Training	2,200	10,843	2,200	2,200	0	0.0%
21	Office Expense	2,000	2,319	2,000	2,000	0	0.0%
22	Office Equip.	500	1,774	500	500	0	0.0%
23	Communications	2,500	3,962	4,000	4,000	0	0.0%
24	Vehicle Expense	11,000	11,910	12,000	12,000	0	0.0%
25	Building Heating Fuel	2,300	1,824	2,300	2,300	0	0.0%
26	Building Utilities	7,380	5,492	6,000	6,400	400	6.7%
27	Building Maintenance	5,500	5,669	5,500	5,500	0	0.0%
28	Immunizations	75	174	100	100	0	0.0%
29	Public Education	500	242	500	500	0	0.0%
30	Capital Improvements	0		0	0	0	
31 SUB-TOTAL RESCUE		237,484	282,809	237,598	259,919	22,321	9.4%
CEMETERIES							
32	Salaries	29,121	26,067	29,708	30,301	592	2.0%
33	Interments		5,300	4,800	4,000	(800)	-16.7%
34	Benefits	2,228	2,594	2,640	2,685	45	1.7%
35	Supplies & Tools	800	981	800	1,000	200	25.0%
36	Committee Expenses	100	400	100	100	0	0.0%
37	Gas Expense	1,200	1,064	1,000	1,000	0	0.0%
38	Equip. Maint.	800	929	800	800	0	0.0%
39	Equip. Purchases	500	308	500	500	0	0.0%
40	Capital Projects	5,000	4,722	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	2,800	2,922	2,800	3,000	200	7.1%
43	Cremation Garden	1,000	656	1,000	1,100	100	10.0%
44 SUB-TOTAL CEMETERIES		45,149	47,543	50,748	51,086	338	0.7%

EXPENDITURE CATEGORIES		FY 2016	FY 2016	FY 2017	FY 2018	FY 2018	
ITEM		2015-16	2015-16	2016-17	2017-18	INCR	%
		BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)	CHG.
RECREATION							
1	Admin Salaries	88,550	91,561	90,316	95,182	4,866	5.4%
2	Beach Salaries	16,140	22,697	17,536	18,755	1,219	7.0%
3	Benefits	48,618	39,720	36,933	43,458	6,525	17.7%
4	Admin. Expenses	8,913	2,984	8,780	8,409	(371)	-4.2%
5	Online Registration Transaction Costs				530	530	
6	Public Information	6,890	6,521	6,830	7,413	583	8.5%
7	Beach Maintenance	3,500	1,980	9,700	5,200	(4,500)	-46.4%
8	Beach Capital Improvements		9,153			0	
9	Beach Equipment	1,275	435	1,765	1,875	110	6.2%
10	Beach Admin. & Utilities	1,902	3,031	2,320	2,395	75	3.2%
11	Adult Sports Leagues	2,550	292	100	100	0	0.0%
12	Dog Obedience	3,150	2,200	3,100	2,500	(600)	-19.4%
13	Swim Lesson Supplies	50	0	50	50	0	0.0%
14	Youth Basketball	3,505	2,909	3,130	3,210	80	2.6%
15	Little League Baseball	21,565	24,089	25,325	27,980	2,655	10.5%
16	Babe Ruth Baseball	4,900	3,451	4,925	4,175	(750)	-15.2%
17	Softball	5,127	2,645	4,148	4,233	85	2.0%
18	Summer Soccer Camp	9,300	15,841	14,900	12,575	(2,325)	-15.6%
19	Youth Soccer	9,970	7,991	10,890	10,465	(425)	-3.9%
20	Recreation Programs	30,865	34,181	29,910	30,457	547	1.8%
21	Special Events/Concerts/Firewrks	12,450	9,703	12,700	12,000	(700)	-5.5%
22	Ski Program	7,975	7,300	8,600	7,650	(950)	-11.0%
23	Davis Park	3,930	32,493	3,500	17,910	14,410	411.7%
24	Park Maintenance	17,050	1,350	20,625	7,525	(13,100)	-63.5%
25	Martial Arts	1,915	2,238	2,300	1,120	(1,180)	-51.3%
26	Lacrosse Programs	9,812	9,892	9,287	9,210	(77)	-0.8%
27		-----	-----	-----	-----	-----	-----
28	SUB-TOTAL RECREATION	319,902	334,655	327,670	334,377	6,707	2.0%
LIBRARY							
29	Salaries	197,009	201,260	206,633	216,364	9,731	4.7%
30	Benefits	91,199	71,261	80,143	84,778	4,635	5.8%
31	Supplies	5,000	5,888	5,700	5,700	0	0.0%
32	Books,Tapes,Periodicals,AV Mat'ls.	42,225	42,551	43,500	45,000	1,500	3.4%
33	Building Maint. Expense	6,500	5,750	6,700	13,500	6,800	101.5%
34	Library Utilities	15,700	15,951	16,171	17,300	1,129	7.0%
35	Equipment	1,300	1,457	2,000	2,150	150	7.5%
36	Administrative Expense	1,000	1,138	2,000	2,000	0	0.0%
37	Computer/Technology Expense	7,300	6,942	8,800	8,800	0	0.0%
38	Programs	4,000	4,009	4,000	5,000	1,000	25.0%
39	Public Information	100	80	500	500	0	0.0%
41		-----	-----	-----	-----	-----	-----
42	SUB-TOTAL LIBRARY	371,333	356,288	376,147	401,092	24,945	6.63%

EXPENDITURE CATEGORIES		FY 2016	FY 2016	FY 2017	FY 2018	FY 2018	
ITEM		2015-16	2015-16	2016-17	2017-18	INCR	%
		BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)	CHG.
1 DEBT PAYMENTS							
2	Fire Truck (2010)	51,464	50,748	50,486	44,339	(6,147)	-12.2%
3	Dispatch Radio Equipment	16,315	16,007	16,500		(16,500)	-100.0%
4	Rec. Path 2008 Bond; 2012 issue	34,376	34,376	28,951	28,515	(436)	-1.5%
5	Town Center Project	312,621	312,621	230,154	216,740	(13,414)	-5.8%
6	Highway Dept. Sand/Salt Shed	30,614	30,614			0	
7	Recreation Fields Project	109,421	109,411	101,625	98,009	(3,617)	-3.6%
8	Rec. Path 2008 Bond; 2008 issue	26,977	26,977	26,054	25,306	(748)	-2.9%
9	Mt. Philo Sidewalk (2010 issue)	5,054	5,057			0	
10	Rec. Path 2008 Bond; 2010 issue	28,463	28,945	28,028	27,581	(448)	-1.6%
11	Beach Sea Wall 2009 Bond	16,978	17,090	16,652	16,316	(336)	-2.0%
	FY 2017 Capital Projects				50,525	50,525	
12	Beaver Creek 2009 Bond	49,941	49,941	49,041	45,294	(3,748)	-7.6%
13 SUB-TOTAL							
14 DEBT PAYMENTS		682,224	681,786	547,491	552,624	5,133	0.9%
INTER-GOVERNMENTAL TRANSFERS							
15	County Tax	66,977	66,534	72,326	75,305	2,979	4.1%
16	Grtr. Burl. Ind. Devel. Corp (GBIC)	1,200	1,200	1,200	1,200	0	0.0%
17	Chitt Cty Regional Planning(CCRPC)	18,431	18,431	18,361	18,756	395	2.2%
18	Chitt. Cty. Transport Auth. (CCTA)	104,051	104,057	102,073	98,739	(3,334)	-3.3%
19 SUB-TOTAL INTER-							
20 GOVERNMENTAL TRANSF.		190,659	190,222	193,960	194,000	40	0.0%
BENEFITS (Included in each Dept.)							
21	Retirement	145,134	59,193	155,104	158,835	3,731	2.4%
22	Social Security	222,295	7,237	235,931	240,015	4,085	1.7%
23	HRA & Flex Spending Admin.	21,500	15,023	21,500	21,500	0	0.0%
24	Health Insurance Reimbursements	148,900	163,734	97,752	79,000	(18,752)	-19.2%
25	Health Insurance Premium	610,343	(2,471)	619,992	627,662	7,670	1.2%
26	Long Term Disability & Life Ins.	21,340	1,183	22,744	23,580	835	3.7%
27	Dental Insurance	43,681	617	48,614	49,251	637	1.3%
28	Employee Assistance Program	700	684	700	700	0	0.0%
29	Employee Events/Recognition		638			0	
30	VSP Vision Plan		1,199				
31	Immunizations	1,000	0	1,000	1,000	0	0.0%
32 SUB-TOTAL BENEFITS		1,214,893	247,036	1,203,337	1,201,543	(1,795)	-0.1%
MISCELLANEOUS							
1	Selectbrd. Discretionary Expenses	3,700	2,360	3,700	5,000	1,300	35.1%
2	BCA Appeals Interest		106				
3	Selectbrd. Town Committees Support	6,500	200	6,500	1,500	(5,000)	-76.9%
4	Town Community Events	1,500	1,444	1,500	1,500	0	0.0%
5	Tree Conservation	1,000	3,400	1,000	10,000	9,000	900.0%
6	Misc. Other					0	
7	Tax Adjustmts/BCA/Court Decisions		2,755				
8 SUB-TOTAL MISC.		12,700	10,265	12,700	18,000	5,300	41.7%
9 COMMUNITY IMPROVEMENT							
10	Transfer to Open Space Fund	25,000	25,000	30,000	30,000	0	0.0%
11 SUB-TOTAL							
12 COMMUNITY IMPROVEMENT		25,000	25,000	30,000	30,000	0	0.0%
13 GRAND TOTAL EXPENDIT.							
		\$7,485,529	\$7,684,263	\$7,739,226	\$8,110,052	\$370,825	4.8%