

TOWN OF SHELBURNE
GENERAL FUND FY 2018-19 DRAFT BUDGET-- TOWN MANAGER SUBMITTAL
REVENUE & EXPENDITURE
SUMMARY
3-Jan-18

REVENUE CATEGORIES	FY 2014	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018	FY 2019	FY 2019	%
	2013-14	2014-15	2015-16	2016-17	2016-17	2017-18	2018-19	INCR	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)	CHG.
1 Taxes, Penalties & Interest	\$5,134,151	\$5,276,907	\$5,544,933	\$5,680,446	\$5,698,983	\$5,955,246	\$6,554,272	\$599,026	10.1%
2 Town Clerk's Office	112,591	110,356	121,355	147,825	105,521	144,580	165,690	\$21,110	14.6%
3 Highways & Public Works	158,918	267,405	170,009	300,300	304,863	270,300	157,100	(\$113,200)	-41.9%
4 Police & Emergency Dispatch	464,927	476,274	619,468	447,831	787,389	468,500	442,200	(\$26,300)	-5.6%
5 Water & Sewer Admin.	85,000	86,700	88,434	89,318	89,318	90,212	92,918	\$2,706	3.0%
6 Cemetery	10,800	11,700	14,800	15,200	4,100	6,200	6,200	\$0	0.0%
7 Planning & Zoning	100,164	50,047	74,616	111,075	65,564	92,300	101,325	\$9,025	9.8%
8 Recreation	167,569	157,017	188,180	186,832	180,310	185,807	156,111	(\$29,696)	-16.0%
9 Library	5,414	3,031	4,728	0	8,718	0	0	\$0	
10 Investment Interest	348	418	402	1,000	467	1,000	500	(\$500)	-50.0%
11 Applied Fund Balance	0	0	0	0	0	0	0	\$0	
12 Rescue	293,634	417,870	282,034	240,751	252,130	259,919	508,639	\$248,719	95.7%
13 Building Use/Lease Income	140,115	142,319	143,649	144,564	146,943	144,564	144,564	\$0	0.0%
14 Transfer from Funds / Misc.	435,320	469,208	438,430	374,085	375,820	491,424	471,296	(\$20,128)	-4.1%
15 TOTAL REVENUES	\$7,108,952	\$7,469,251	\$7,691,038	\$7,739,226	\$8,020,127	\$8,110,052	\$8,800,814	\$690,763	8.5%

**TOWN OF SHELBURNE
GENERAL FUND FY 2018-19 DRAFT BUDGET-- TOWN MANAGER SUBMITTAL
REVENUE & EXPENDITURE
SUMMARY**

3-Jan-18

EXPENDITURE CATEGORIES	FY 2014	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018	FY 2019	FY 2019	
	2013-14	2014-15	2015-16	2016-17	2016-17	2017-18	2018-19	INCR	%
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)	CHG.
1 Selectboard/VLCT/Town Rpts.	\$25,024	\$22,608	\$26,393	\$26,130	\$25,926	\$27,030	\$27,793	\$762	2.8%
2 Legal	46,694	27,531	321,838	32,000	256,238	60,000	60,000	\$0	0.0%
3 Town Manager's Office	162,615	130,405	146,093	195,435	204,472	231,988	233,552	\$1,564	0.7%
4 Administrative Services	73,583	76,458	90,273	99,095	88,131	96,225	112,510	\$16,285	16.9%
5 Elections	1,700	8,980	3,850	12,000	13,191	2,500	16,000	\$13,500	540.0%
6 Finance & Insurance	391,324	413,499	499,982	531,588	543,335	568,269	570,433	\$2,163	0.4%
7 Town Clerk's Office	166,543	166,878	216,343	255,474	231,316	238,437	274,803	\$36,367	15.3%
8 Planning & Zoning	225,315	179,018	246,629	315,198	258,044	299,422	316,237	\$16,815	5.6%
9 Assessing/Reappraisal	67,111	66,687	84,709	100,531	85,578	85,925	80,004	(\$5,921)	-6.9%
10 Buildings & Grounds	215,977	261,429	291,388	323,530	401,336	334,169	363,456	\$29,287	8.8%
11 Public Works/Stormwater	20,820	44,880	72,393	98,977	91,761	117,128	142,128	\$25,000	21.3%
12 Police	1,230,755	1,146,303	1,636,977	1,618,859	1,720,946	1,628,680	1,719,085	\$90,405	5.6%
13 Fire Dept.	199,779	192,168	190,118	203,501	181,997	381,701	413,037	\$31,337	8.2%
14 Public Safety/Dispatch	396,674	419,707	588,834	633,709	639,605	652,013	689,566	\$37,552	5.8%
15 Highway	1,054,948	1,143,972	1,018,336	1,317,332	1,160,139	1,351,778	1,239,296	(\$112,482)	-8.3%
16 Health/Social Services	20,000	40,025	40,000	41,389	40,000	41,389	41,389	\$0	0.0%
17 Rescue	241,405	417,870	282,809	237,598	263,565	259,919	508,639	\$248,719	95.7%
18 Cemetery	38,393	37,110	47,543	50,748	51,563	51,086	52,538	\$1,452	2.8%
19 Recreation	240,381	265,568	334,655	327,670	306,423	334,377	346,039	\$11,662	3.5%
20 Harbormaster	25,959	33,744	34,503	37,212	32,939	50,100	51,000	\$900	1.8%
21 Library	260,800	288,658	356,288	376,147	385,851	401,092	394,275	(\$6,816)	-1.7%
22 Debt Service	723,658	703,125	681,786	547,491	543,347	552,624	803,419	\$250,795	45.4%
23 Inter-Governmental Transfers	183,856	178,810	190,222	193,960	195,710	194,000	194,330	\$330	0.2%
24 Benefits (included in Depts)	957,222	1,113,750	247,036	120,952	213,630	102,200	108,287	\$6,087	6.0%
25 Selectbrd Discr./Other Projects	35,304	22,909	10,265	12,700	13,452	18,000	18,000	\$0	0.0%
26 Community Improvement	20,000	25,000	25,000	30,000	30,000	30,000	25,000	(\$5,000)	-16.7%
27 TOTAL EXPENDITURES	\$7,025,840	\$7,427,092	\$7,684,263	\$7,739,226	\$7,978,496	\$8,110,052	\$8,800,814	\$690,763	8.5%
28 Revenue - Expenditures	83,112	42,159	6,775	(0)	41,632	0	0	0	
29 Grand List	14,613,419	14,699,970	15,128,384		15,058,306	15,192,600	15,268,563	75,963	0.5%
30 Tax Rate	\$0.3470	\$0.3571	\$0.3602		\$0.3724	\$0.3879	\$0.4230	\$0.0351	9.0%
Tax rate Change From Prior Yr.	\$0.0096	\$0.0101	\$0.0031		\$0.0122	\$0.016	\$0.035		
Tax rate % Change From Prior Yr.	2.8%	2.9%	0.9%		3.4%	4.2%	9.0%		

LINE #	REVENUE CATEGORIES	FY 2014	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018	FY 2019	FY 2019	% CHG.
		2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	INCR (DECR)	
TAXES										
1	Property Taxes	5,058,629	5,182,903	5,439,395	5,606,446	5,602,686	\$5,872,246	\$6,459,272	\$587,026	10.0%
2	Late Homestead Filing Penalty	28,680	12,068	17,113	13,000	9,113	13,000	13,000	0	0.0%
3	Delinquent tax Penalty Charges	31,097	52,613	46,841	36,000	44,925	40,000	42,000	2,000	5.0%
4	Delinquent tax Interest Charges	15,746	29,321	41,584	25,000	42,260	30,000	40,000	10,000	33.3%
5 SUB-TOTAL TAXES		5,134,151	\$5,276,907	\$5,544,933	\$5,680,446	\$5,698,983	\$5,955,246	\$6,554,272	\$599,026	10.1%
6 TOWN CLERK'S OFFICE										
7	Liquor Licenses	3,210	3,245	3,210	3,000	2,770	2,865	2,865	0	0.0%
8	Animal Licenses	6,035	6,279	5,632	6,000	5,822	6,000	6,000	0	0.0%
9	Animal License Transfer to Dog Park		(820)	(765)	(800)	(734)	(800)	(800)	0	0.0%
10	Fish & Game Licenses	53	53						0	
11	Marriage/Civil Union Licenses	420	655	690	600	550	540	550	10	1.9%
12	Deed Recordings	43,785	46,092	42,691	50,000	41,592	50,000	50,000	0	0.0%
13	Misc. Income	255	153	1,634	300	447	300	300	0	0.0%
14	Green Mtn Passports	197	196	168	175	178	175	175	0	0.0%
15	Vault Time Fee	1,399	1,304	1,305	1,200	813	1,300	800	(500)	-38.5%
16	Copier Use	7,525	6,928	8,853	6,800	5,795	7,000	7,000	0	0.0%
17	Vital Statistics Copies	3,961	4,100	5,881	3,800	5,130	4,000	4,000	0	0.0%
18	Passport Fees	11,350	14,475	16,835	8,500	20,450	12,000	13,500	1,500	12.5%
19	Motor Vehicle Registrations	315	327	273	250	324	200	300	100	50.0%
	LandRecords Preservation System							60,000	60,000	
20	Trsf. from Records Preservation Fund	34,086	27,370	34,949	68,000	22,385	61,000	21,000	(40,000)	-65.6%
SUB-TOTAL		112,591	110,356	121,355	147,825	105,521	144,580	165,690	21,110	14.6%
22 HIGHWAYS/ PUBLIC WORKS										
23	Hwy State Aid	144,914	145,065	144,907	145,000	144,880	145,000	145,000	0	0.0%
24	Hwy Permits	1,955	1,974	2,020	2,100	2,065	2,100	2,100	0	0.0%
25	Road Cut Permits	9,487	24,660	22,460	8,000	11,724	8,000	10,000	2,000	25.0%
26	State Paving/Road Constr. Grant		85,515		30,000	91,215			0	
27	Highway Stormwater Grant					10,866				
28	Bik/Ped Path Grant				115,200	40,565	115,200		(115,200)	-100.0%
29	Construction Reimbursements		10,191	623		3,548			0	
30 SUB-TOTAL HIGHWAYS		158,918	267,405	170,009	300,300	304,863	270,300	157,100	(113,200)	-41.9%
POLICE & EMERGENCY DISPATCH										
31	Judicial Fees	38,656	48,092	57,923	60,000	59,278	60,000	60,000	0	0.0%
32	Special Duty Reimbursement	43,472	35,367	27,786	12,000	46,779	17,000	17,000	0	0.0%
33	Special Duty Enforcement Grants	80,905	66,628	202,883		297,695				
34	Equipment Grants				22,500	13,792	22,500	10,000	(12,500)	-55.6%
35	Other Fees	1,258	2,255	744	300	506	300	300	0	0.0%
36	Animal Enforcement	258	382	710	500	0	500	500	0	0.0%
37	Insurance Reports	2,320	2,158	2,885	2,200	2,303	2,200	2,200	0	0.0%
38	Fingerprinting	9,480	10,755	15,348	8,000	13,390	8,000	8,000	0	0.0%
39	Burn Permits	195,179	1,790	1,868		1,063		1,000	1,000	
40	Dispatch Contracts	90,000	202,427	207,641	241,331	253,843	257,000	257,000	0	0.0%
41	State E911 Call Center	3,400	90,000	90,000	90,000	90,000	90,000	76,200	(13,800)	-15.3%
42	Alarm Permits		11,690	11,680	11,000	8,740	11,000	10,000	(1,000)	-9.1%
43 SUB-TOTAL POLICE/DISPATCH		464,927	476,274	619,468	447,831	787,389	468,500	442,200	(26,300)	-5.6%

LINE #	REVENUE CATEGORIES	FY 2014	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018	FY 2019	FY 2019	% CHG.
		2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	INCR (DECR)	
WATER & SEWER ADMINISTRATION										
1	Sewer Dept. Admin.	42,500	43,350	44,217	44,659	44,659	45,106	46,459	1,353	3.0%
2	Water Dept. Admin.	42,500	43,350	44,217	44,659	44,659	45,106	46,459	1,353	3.0%
3	SUB-TOTAL	-----	-----	-----	-----	-----	-----	-----	-----	-----
4	WATER & SEWER ADMIN.	85,000	86,700	88,434	89,318	89,318	90,212	92,918	2,706	3.0%
5 CEMETERY										
6	Cemetery Fund Transfer & Interest	8,000	8,000	9,000	9,000	0				
7	Cemetery Other	2,800	500	1,400	1,400	0	1,400	1,400	0	0.0%
8	Interment Fee		3,200	4,400	4,800	4,100	4,800	4,800	0	0.0%
9	SUB-TOTAL CEMETERY	10,800	11,700	14,800	15,200	4,100	6,200	6,200	0	0.0%
10 PLANNING/ZONING:										
11	Building Permits & Cert of Occup.	27,869	22,461	45,934	40,000	40,380	51,000	52,500	1,500	2.9%
12	Site Plan/Subdiv/Cond'l Use Fees	12,906	12,970	24,950	18,000	12,755	15,000	17,500	2,500	16.7%
13	Sign Permits	724	1,100	840	1,000	640	750	750	0	0.0%
14	Town Regs/Plan/Public Wk spec.	12	49	79		196	50	75	25	50.0%
15	Zoning Fees / Fines	500	8,000	541	500	0	500	0	(500)	-100.0%
16	Planning/Zoning Other	391	234	465	1,375	5,426		500	500	
17	Indep. Technical Review Reimb.	0	0	0	200	6		0	0	
18	Grant Revenues	57,762	5,233	1,807	50,000	6,161	25,000	30,000	5,000	20.0%
19	SUB-TOTAL	-----	-----	-----	-----	-----	-----	-----	-----	-----
20	PLANNING/ZONING	100,164	50,047	74,616	111,075	65,564	92,300	101,325	9,025	9.8%
21 RECREATION										
22	Beach Stickers	12,804	13,395	20,408	12,700	13,952	16,075	16,075	0	0.0%
23	Recreation Programs	35,976	32,169	40,512	36,867	42,070	34,807	29,085	(5,722)	-16.4%
24	Adult Leagues	1,479	2,097	2,100	1,590	1,702	1,500	1,410	(90)	-6.0%
25	Little League	12,255	14,037	16,387	11,860	18,983	14,840	14,790	(50)	-0.3%
26	Babe Ruth	3,840	4,890	5,625	4,370	3,380	4,600	4,140	(460)	-10.0%
27	Softball	5,550	3,920	2,073	4,150	2,040	3,550	2,926	(624)	-17.6%
28	Swimming Lessons	830	790	930	1,000	1,160	850	850	0	0.0%
29	Dog Obedience	4,467	3,786	5,165	5,240	3,040	4,080	2,500	(1,580)	-38.7%
30	Martial Arts	2,930	2,330	3,205	2,815	1,753	1,280	960	(320)	-25.0%
31	Youth Basketball	3,277	2,860	3,631	3,400	3,120	3,600	3,475	(125)	-3.5%
32	Soccer	13,505	15,415	14,227	14,200	15,810	14,050	12,305	(1,745)	-12.4%
33	Summer Soccer Camp	1,066	1,398	11,826	16,050	18,600	14,250	14,250	0	0.0%
34	Ski Program	8,460	9,740	8,100	9,155	8,950	8,060	8,560	500	6.2%
35	Concerts/Special Events	12,943	12,552	17,169	15,100	12,993	14,100	12,185	(1,915)	-13.6%
36	Lacrosse	10,700	10,245	9,639	10,700	10,900	10,225	10,300	75	0.7%
37	Donations	1,325	615	1,000	300	300	500	500	0	0.0%
38	Recreation Facility/Field Use Fees	7,754	8,910	12,113	10,625	11,313	9,300	9,500	200	2.2%
39	Transfer From baseball Funds	11,273	8,512	6,538	16,210	10,061	15,540	12,300	(3,240)	-20.8%
40	Capital Project Grants/Donations		8,638	7,393	5,000	0			0	
41	Transfer from Bay Park&Other Funds	765	720	140	5,500	183			0	
42	Transfer From Dog Park Fund	5,000							0	
43	Transfer From Davis Park Fund	11,370					14,600		(14,600)	
44		-----	-----	-----	-----	-----	-----	-----	-----	-----
45	SUB-TOTAL RECREATION	167,569	157,017	188,180	186,832	180,310	185,807	156,111	(29,696)	-16.0%

LINE #	REVENUE CATEGORIES	FY 2014	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018	FY 2019	FY 2019	% CHG.	
		2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	INCR (DECR)		
LIBRARY											
1	Copier Fees			570		1,565					
2	Grant Revenues	623		1,489		323					
3	Library gifts/donations	2,463	1,033	975		450					
4	Materials Reimbursements	2,125	1,997	1,537		1,546					
5	Misc. income	202.5		157		4,834					
6		-----	-----	-----	-----	-----	-----	-----	-----	-----	
7	SUB-TOTAL LIBRARY	5,414	3,031	4,728	0	8,718	0	0	0		
8 FINANCIAL MANAGEMENT											
9	Investment Interest	348	418	402	1,000	467	1,000	500	(500)	-50.0%	
10	Applied Fund Balance				0		0	0	0		
11	SUB-TOTAL	-----	-----	-----	-----	-----	-----	-----	-----	-----	
12	FINANCIAL MANAGEMENT	348	418	402	1,000	467	1,000	500	(500)	-50.0%	
13 RESCUE											
14	Transfer From Ambulance Fund	288,578	416,731	279,230	240,751	250,000	259,919	506,639	246,719	94.9%	
15	First Aid/ CPR Class Fees&misc.	5,056	1,139	375		307					
16	Misc. Income			2,429		1,823		2,000	2,000		
17	SUB-TOTAL RESCUE	293,634	417,870	282,034	240,751	252,130	259,919	508,639	248,719	95.7%	
18 MISCELLANEOUS											
19	Miscellaneous	4,488	17,559	3,563	3,500	5,043	3,500	3,500	0	0.0%	
20	Compost Bin Sales					1,038					
21	Fire Dept. Grants/Donations/Misc.	7,387	4,179	15,485	5,000	10,215	171,413	171,413	0	0.0%	
22	Insurance Claims	14,501	24,234	4,096		6,085			0		
23	Pymt. in Lieu of Taxes	5,973	6,242	6,183	6,000	6,292	6,000	6,300	300	5.0%	
24	State Current Use Payment	112,317	114,992	114,059	118,000	120,023	120,000	120,000	0	0.0%	
25	Mooring Fees	51,492	51,750	50,920	50,100	52,750	50,100	51,000	900	1.8%	
26	Town Ctr./ Tn Hall Facilities Use	12,774	12,476	13,288	15,000	14,331	15,000	5,000	(10,000)	-66.7%	
27	Act 60/68 Administration	41,749	44,761	46,745	46,000	47,594	46,000	48,000	2,000	4.3%	
28	Retiree Health/Dental Premiums					1,272		1,848	1,848		
29	Pierson Bldg. Lease	27,736	30,047	27,736	28,564	27,736	28,564	28,564	0	0.0%	
30	CSSU Village Ctr. Lease	64,000	64,000	64,000	64,000	64,000	64,000	71,000	7,000	10.9%	
31	CSSU Bldg. Maint. Allocation	35,606	35,796	38,625	37,000	40,876	37,000	40,000	3,000	8.1%	
32	Cellular Tower Fees	80,453	78,757	72,438	76,444	76,467	43,117	22,100	(21,017)	-48.7%	
33	Transfer Fr. Rec. Impact Fees Acct.	55,000	75,000	75,000	20,000	0	6,000	3,000	(3,000)	-50.0%	
34	Beaver Creek Special Assessment	51387.13	50,720	49,941	49,041	49,041	45,294	44,135	(1,159)	-2.6%	
35	MISCELLANEOUS	575,435	611,527	582,079	518,649	522,763	635,988	615,860	(20,128)	-3.2%	
36											
37	Total Non-Tax Revenue	\$2,050,323	\$2,286,348	\$2,251,643	\$2,132,781	\$2,417,442	\$2,237,806	\$2,341,542	\$103,737	4.6%	
38											
39	GRAND TOTAL	\$7,108,952	\$7,469,251	\$7,691,038	\$7,739,226	\$8,020,127	\$8,110,052	\$8,800,814	690,763	8.5%	
40	Grand List		14,699,970		15,025,808		15,192,600	15,268,563	75,963	0.5%	
41	Tax Rate	\$	0.3571	\$	0.3724	\$	0.3879	\$0.4230	\$	0.0351	9.0%
42	Tax Rate Change From Prior Yr.	\$	0.0101	\$	0.0129	\$	0.015	\$0.035			

EXPENDITURE CATEGORIES		FY 2014	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018	FY 2019	FY 2019	
ITEM		2013-14	2014-15	2015-16	2016-17	2016-17	2017-18	2018-19	INCR	%
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)	CHG.
SELECTBOARD										
1	Selectboard Salaries	6,300	6,300	6,300	6,300	6,300	6,300	6,300	0	0.0%
2	FICA			482	482	482	482	482	0	0.0%
3	Expenses	8,556	5,952	8,521	8,300	7,645	8,500	8,000	(500)	-5.9%
4	VLCT Dues	8,062	8,230	8,619	8,808	8,808	9,248	9,711	462	5.0%
5	Town Reports	2,106	2,126	2,471	2,240	2,691	2,500	3,300	800	32.0%
-----		-----	-----	-----	-----	-----	-----	-----	-----	-----
6	SUB-TOTAL SELECTBOARD	25,024	22,608	26,393	26,130	25,926	27,030	27,793	762	2.8%
7 Legal Expense										
	Legal Expense	46,694	27,531	321,838	32,000	256,238	60,000	60,000	0	0.0%
	SUB-TOTAL LEGAL EXPENSE	46,694	27,531	321,838	32,000	256,238	60,000	60,000	0	0.0%
8 MANAGER'S OFFICE										
9	Salaries	159,165	126,064	108,044	141,487	153,860	168,650	169,299	649	0.4%
10	Benefits			33,990	48,148	42,103	52,537	53,452	915	1.7%
11	Manager's Expenses	716	1,138	1,905	2,300	4,851	7,300	7,300	0	0.0%
12	Vehicle Expense	2,375	2,000	2,031	2,500	2,133	2,500	2,500	0	0.0%
13	Emergency Management	358	1,203	123	1,000	1,526	1,000	1,000	0	0.0%
-----		-----	-----	-----	-----	-----	-----	-----	-----	-----
14	SUB-TOTAL MANAGER'S OFFICE	162,615	130,405	146,093	195,435	204,472	231,988	233,552	1,564	0.7%
15 ADMINISTRATIVE SERVICES										
16	Technical Assistance	7,258	8,203	22,950	5,000	15,361	10,000	15,000	5,000	50.0%
17	Training	6,564	792	819	7,000	1,314	7,000	7,000	0	0.0%
18	Office Equipment & Repairs	1,307	556	259	1,000	1,437	5,000	2,000	(3,000)	-60.0%
19	Postage	17,854	17,188	18,580	18,000	14,807	19,000	21,000	2,000	10.5%
20	Copier Expenses	6,149	5,864	5,735	6,800	8,380	7,300	8,000	700	9.6%
21	Office Supplies	5,155	5,500	7,385	6,000	5,396	7,000	8,500	1,500	21.4%
22	Computer Software	3,415	3,287	17,018	14,110	10,877	14,110	14,110	0	0.0%
23	Computer Hardware	6,045	7,634	1,585	10,135	2,021	8,075	10,000	1,925	23.8%
24	Computer Tech. Assistance	11,312	20,923	10,072	11,000	17,195	12,000	19,000	7,000	58.3%
25	Data Line	3,048	3,044	2,571	3,100	1,892	1,740	2,000	260	14.9%
26	Telephone Exp. (Tn. Ctr & Library)	5,476	3,467	3,300	16,950	9,452	5,000	5,900	900	18.0%
-----		-----	-----	-----	-----	-----	-----	-----	-----	-----
27	SUB-TOTAL ADMINISTRATIVE SVCS.	73,583	76,458	90,273	99,095	88,131	96,225	112,510	16,285	16.9%
28 ELECTIONS										
29	Election Salaries	713	4,361	1,598	7,500	6,815	1,000	7,800	6,800	680.0%
30	Election Expense	846	4,247	1,794	4,000	5,848	1,000	7,200	6,200	620.0%
31	BCA Expenses	141	373	457	500	528	500	1,000	500	100.0%
-----		-----	-----	-----	-----	-----	-----	-----	-----	-----
32	SUB-TOTAL ELECTIONS	1,700	8,980	3,850	12,000	13,191	2,500	16,000	13,500	540.0%
33 FINANCE & INSURANCE										
34	Salaries	163,872	168,721	172,480	174,114	163,491	181,054	176,506	(4,548)	-2.5%
35	Benefits			50,818	54,408	53,488	65,365	53,926	(11,439)	-17.5%
36	Property/Liability Insurance	197,702	211,501	251,163	277,620	294,182	300,000	312,000	12,000	4.0%
37	Insurance Claims: Deductible	18,149	18,043	2,966	5,000	10,413	5,000	5,000	0	0.0%
38	Unemployment Insurance			4,192	6,446	5,810	2,000	6,000	4,000	200.0%
39	Annual Audit	11,600	15,234	18,362	14,000	15,951	14,850	17,000	2,150	14.5%
-----		-----	-----	-----	-----	-----	-----	-----	-----	-----
40	SUB-TOTAL FINANCE & INSURANCE	391,324	413,499	499,982	531,588	543,335	568,269	570,433	2,163	0.4%

EXPENDITURE CATEGORIES		FY 2014	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018	FY 2019	FY 2019	
ITEM		2013-14	2014-15	2015-16	2016-17	2016-17	2017-18	2018-19	INCR	%
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)	CHG.
1	TOWN CLERK/TREASURER									
2	Town Clerk Salaries	125,704	130,119	136,025	134,584	130,031	126,219	129,981	3,761	3.0%
3	Town Treasurer Salary					33,654		5,720	5,720	
4	Town Clerk Benefits			37,406	40,590	32,693	38,918	42,865	3,948	10.1%
5	Town Treasurer Benefits							438	438	
6	Expenses	1,463	1,345	1,264	2,000	2,931	2,000	3,000	1,000	50.0%
7	Office Expense	4,290	6,116	6,127	9,800	5,873	9,800	11,300	1,500	15.3%
8	ACS Recording Software&Supplies		27,370	16,121	18,000	15,667	21,000	21,000	0	0.0%
9	Records Automation/Preservation	34,086		19,400	50,000	10,468	40,000	60,000	20,000	50.0%
10	Computer Software/Hardware	1,000	0	0	500	0	500	500	0	0.0%
		-----	-----	-----	-----	-----	-----	-----	-----	-----
11	SUB-TOTAL TOWN CLERK/TREAS.	166,543	166,878	216,343	255,474	231,316	238,437	274,803	36,367	15.3%
	PLANNING & ZONING									
12	Salaries	137,445	145,689	149,278	154,843	168,081	170,919	174,344	3,425	2.0%
13	Benefits			56,538	57,295	53,055	61,702	66,126	4,424	7.2%
14	Zoning Enforcement Contractor				20,000				0	
15	Planning Expense	6,475	7,202	8,431	6,500	6,377	6,500	7,000	500	7.7%
16	Conferences and Training	350	450	159	900	250	900	500	(400)	-44.4%
17	Special Projects	0	15,700	0	18,750	14,556			0	
18	Grant Funded Projects			14,518		5,265	39,500	42,667	3,167	8.0%
19	Planning Projects w/o Grants	74,637			42,500	0	7,500	14,000	6,500	86.7%
20	Planning Assistance	6,409	5,731	9,775	5,610	5,500	5,600	5,600	0	0.0%
21	Independent Technical Review	0	0	0	200	0			0	
22	GIS & Permit Software			7,930	8,600	4,960	6,800	6,000	(800)	
		-----	-----	-----	-----	-----	-----	-----	-----	-----
23	SUB-TOTAL PLANNING									
24	AND ZONING	225,315	179,018	246,629	315,198	258,044	299,422	316,237	16,815	5.6%
25	ASSESSING									
26	Salaries	35,866	36,476	37,852	38,024	38,168	38,785	39,560	775	2.0%
27	Benefits			15,543	29,236	18,607	15,304	16,788	1,484	9.7%
28	Admin Asst.	26,501	27,575	27,992	29,771	24,387	28,336	20,155	(8,181)	-28.9%
29	Expenses	4,744	2,636	3,321	3,500	4,416	3,500	3,500	0	0.0%
30		-----	-----	-----	-----	-----	-----	-----	-----	-----
31	SUB-TOTAL ASSESSING	67,111	66,687	84,709	100,531	85,578	85,925	80,004	(5,921)	-6.9%

EXPENDITURE CATEGORIES		FY 2014	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018	FY 2019	FY 2019	
ITEM		2013-14	2014-15	2015-16	2016-17	2016-17	2017-18	2018-19	INCR	%
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)	CHG.
BUILDINGS & GROUNDS										
1	Salaries	90,319	90,099	94,271	100,071	94,067	101,855	108,892	7,037	6.9%
2	Benefits			45,546	48,691	39,894	51,014	53,564	2,550	5.0%
3	Town Center Operating expense	33,229	45,842	50,383	42,000	48,469	50,000	52,000	2,000	4.0%
4	Town Center Bldg. Maintenance	7,121	2,540	7,055	12,600	1,739	15,000	15,000	0	0.0%
5	Town Hall Operating expense	150	1,443	8,379	1,600	2,019	2,000	2,000	0	0.0%
6	Town Hall Bldg. Maintenance	2,333	469	4,272	3,700	2,805	5,000	5,000	0	0.0%
7	Town Hall & Library Heating Fuel	7,426	7,414	5,498	9,268	6,318	7,000	7,000	0	0.0%
8	Town Center Heating Fuel	20,577	23,185	15,479	22,000	16,201	22,000	22,000	0	0.0%
9	Town Center Utilities	48,274	48,639	45,532	50,600	44,908	52,300	55,000	2,700	5.2%
10	Pierson Building Maintenance	601	401	292	2,000	769	7,000	14,000	7,000	100.0%
11	Transfer to HW Equip. Fund	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0	0.0%
12	Recreation Fields Maintenance	4,948	7,153	3,701	10,000	5,927	10,000	8,000	(2,000)	-20.0%
13	Capital Projects		33,244	9,980	20,000	137,221	10,000	20,000	10,000	100.0%
SUB-TOTAL		-----	-----	-----	-----	-----	-----	-----	-----	-----
14	BUILDINGS & GROUNDS	215,977	261,429	291,388	323,530	401,336	334,169	363,456	29,287	8.8%
15 STORMWATER										
16	Salaries			5,000	6,500	6,500	10,000	15,000	5,000	50.0%
17	Benefits				677	677	1,328	1,328	0	0.0%
18	Legal/Professional Services						5,000	10,000	5,000	
19	Engineering/Planning	2,347		0	5,000	75	10,000	15,000	5,000	50.0%
20	Stormwater Partnerships				8,600	15,047	8,600	8,600	0	
21	Stormwater Permit Fees	9,702	9,698	16,409	14,000	19,202	14,000	14,000	0	0.0%
22	Stormwater Maint. (So. Burl Contract)	6,827	6,605	17,249	50,000	30,126	55,000	55,000	0	0.0%
23	Matching Grant Funds							10,000	10,000	
24	Misc.				2,000		1,000	1,000	0	
25	Munroe Brook Flow Monitoring	1,944	28,578	33,735	12,200	20,134	12,200	12,200	0	0.0%
26 SUB-TOTAL		-----	-----	-----	-----	-----	-----	-----	-----	-----
27	STORMWATER	20,820	44,880	72,393	98,977	91,761	117,128	142,128	25,000	21.3%
27 HARBORMASTER										
28	Salary	5,327	5,001	5,110	5,213	5,213	5,318	5,424	106	2.0%
29	FICA			391	399	399	407	415	8	2.0%
30	Mooring Inspections/Maint.	12,673	15,659	13,236	13,100	9,300	11,100	14,600	3,500	31.5%
31	Seasonal Dock&Buoy Install/Removal	7,700	2,100	6,561	4,200	7,670	6,600	5,600	(1,000)	-15.2%
32	Equipment			705	5,500	1,792	5,500	1,500	(4,000)	-72.7%
33	Admin exp.	259	2,484	0	300	64	300	300	0	0.0%
34	Transfer to Bay Park Fund		8,500	8,500	8,500	8,500	20,876	23,161	2,285	10.9%
35	Capital Improvements							0	0	
35 SUB-TOTAL		-----	-----	-----	-----	-----	-----	-----	-----	-----
36	HARBORMASTER	25,959	33,744	34,503	37,212	32,939	50,100	51,000	900	1.8%

EXPENDITURE CATEGORIES		FY 2014	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018	FY 2019	FY 2019	
ITEM		2013-14	2014-15	2015-16	2016-17	2016-17	2017-18	2018-19	INCR	%
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)	CHG.
POLICE										
1	Salaries	810,850	758,702	801,792	875,407	790,487	873,259	932,198	58,939	6.7%
2	Overtime	116,345	124,693	122,717	117,466	124,059	119,080	105,592	(13,488)	-11.3%
3	Special Duty details	24,493	16,748	24,176		36,137			0	
4	Special Duty Enforcement Grants	74,412	52,585	170,017		262,444	17,000	17,000	0	
5	Benefits			316,277	390,839	308,142	379,010	394,730	15,720	4.1%
6	Employee Assistance Program							4,000	4,000	
7	Community Outreach Program (50%)							6,560	6,560	
8	Office Expense	10,880	11,237	9,153	10,500	10,713	10,500	11,000	500	4.8%
9	Telephones	13,173	10,755	11,959	10,000	11,039	10,000	11,500	1,500	15.0%
10	Lifeline System	6,573	7,185	16,721	22,500	23,535	22,500	22,500	0	
11	Radio Expense	13,679	11,988	18,940	10,000	3,964	10,700	10,700	0	0.0%
12	Travel/Conferences	1,988	2,073	5,108	2,500	502	2,500	5,000	2,500	100.0%
13	Police Photos	2,064	2,557	5,373	6,300	2,091	6,000	6,000	0	0.0%
14	Police Training	8,838	7,478	5,293	10,000	7,169	10,000	13,600	3,600	36.0%
15	Gasoline	45,410	35,664	31,311	34,000	30,787	32,500	32,500	0	0.0%
16	Tires	2,558	2,689	3,506	5,100	867	5,100	7,200	2,100	41.2%
17	Vehicle Maint.	12,365	8,819	17,240	15,000	17,382	18,000	25,000	7,000	38.9%
18	General Equipment	6,632	5,120	7,382	6,000	7,400	5,000	5,000	0	0.0%
19	Firearms & Ammunition							2,000	2,000	
20	Finger Print Equip. Expense	4,010	3,779	3,831	3,500	3,898	3,831	4,100	269	7.0%
21	Uniform Purchase	4,928	9,273	3,709	8,000	7,290	8,000	11,000	3,000	37.5%
22	Uniform Cleaning	3,954	3,672	2,836	4,000	2,920	3,500	3,500	0	0.0%
23	Building expense	3,620	3,316	3,799	2,000	2,612	2,000	2,500	500	25.0%
24	Computer Maint	7,434	10,733	5,688	19,000	16,066	19,000	20,000	1,000	5.3%
25	Matching Funds for Grants	0	0	0	1,000	0	1,000	1,000	0	0.0%
26	Capital Improvements	2,409	760	0	16,293	2,955	18,000	15,000	(3,000)	-16.7%
27	Transfer to Cruiser Fund	43,725	43,725	35,000	35,000	35,000	35,000	32,000	(3,000)	-8.6%
28	Animal Enforcement	3,871	1,325	3,722	3,100	2,135	3,100	3,100	0	0.0%
29	C.U.S.I	6,546	11,427	11,427	11,354	11,354	14,100	14,805	705	5.0%
		-----	-----	-----	-----	-----	-----	-----	-----	-----
30	SUB-TOTAL POLICE	1,230,755	1,146,303	1,636,977	1,618,859	1,720,946	1,628,680	1,719,085	90,405	5.6%

EXPENDITURE CATEGORIES		FY 2014	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018	FY 2019	FY 2019	
ITEM		2013-14	2014-15	2015-16	2016-17	2016-17	2017-18	2018-19	INCR	%
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)	CHG.
1 FIRE DEPARTMENT										
2	Salaries	33,917	34,612	42,176	45,000	44,670	47,000	58,000	11,000	23.4%
3	FICA			3,089	2,831	141	3,596	4,437	842	23.4%
4	Volunteer Retention Fund							1,500	1,500	
5	Office Supplies/Phones	4,454	5,441	4,471	5,445	4,444	6,445	7,040	595	9.2%
6	Heating Fuel/service	12,980	4,694	4,517	9,500	3,787	5,000	5,500	500	10.0%
7	Fire Prev. & Training	5,673	5,161	5,854	7,000	3,526	7,000	7,000	0	0.0%
8	Radio Maintenance	5,963	3,974	(1,013)	4,000	4,434	4,000	3,900	(100)	-2.5%
9	Fire Prot. Clothing	20,413	17,202	23,693	20,500	21,719	21,900	21,300	(600)	-2.7%
10	Gas & Oil	5,462	3,758	2,456	5,000	2,853	5,000	5,000	0	0.0%
11	Firefighting Supplies	3,384	3,215	3,248	5,500	9,674	5,500	8,000	2,500	45.5%
12	Equipment Maint.	22,826	26,530	34,388	24,600	26,165	24,600	27,800	3,200	13.0%
13	Building Maint.	7,286	6,508	6,416	8,000	11,117	8,000	9,000	1,000	12.5%
14	Fire Equipment	10,668	13,388	23,645	23,325	15,591	24,025	21,425	(2,600)	-10.8%
15	Grant Projects			4,884			180,435	180,435	0	
16	Rescue Boat	7,966	5,265	5,247	5,300	219	5,700	6,700	1,000	17.5%
17	Capital Improvements	52,525	53,082	18,702	25,000	12,773	20,000	30,000	10,000	50.0%
18	Periodicals & Memberships	961	2,021	2,061	2,000	1,428	2,000	2,000	0	0.0%
19	Membership events/incentives	1,547	6,006	5,642	6,500	13,442	7,500	10,000	2,500	33.3%
20	Physicals/ PF Testing	3,754	1,311	640	4,000	1,356	4,000	4,000	0	0.0%
21	Grant Projects								0	
						4,658				
21 SUB-TOTAL FIRE DEPARTMENT		199,779	192,168	190,118	203,501	181,997	381,701	413,037	31,337	8.2%
22 PUBLIC SAFETY & DISPATCH										
23	Dispatch Salaries	300,081	316,829	384,724	398,833	397,890	407,576	425,509	17,933	4.4%
24	Overtime	70,495	65,830	54,490	49,381	84,436	50,764	52,795	2,030	4.0%
25	Benefits			116,748	134,896	118,420	145,073	154,662	9,589	6.6%
26	Training	3,447	1,663	1,582	3,000	1,639	3,000	3,000	0	0.0%
27	Uniforms	1,098	967	652	2,000	3,699	2,000	3,500	1,500	75.0%
28	Uniform Cleaning	100	0	0	100	0	100	100	0	0.0%
29	Capital Improvements	3,618	5,061	456	14,500	14,436	12,500	20,000	7,500	60.0%
30	Dispatch Radio Equipment	4,487	17,425	10,929	15,000	15,641	15,000	12,000	(3,000)	-20.0%
31	Technology Mgmt. Fee							4,000	4,000	
32	Pritchard Mt. Tower Lease	9						3,000	3,000	
33	Computer Use	13,340	11,931	19,253	16,000	3,444	16,000	11,000	(5,000)	-31.3%
34 SUB-TOTAL PUBLIC		396,674	419,707	588,834	633,709	639,605	652,013	689,566	37,552	5.8%
35 SAFETY & DISPATCH										

EXPENDITURE CATEGORIES		FY 2014	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018	FY 2019	FY 2019	
ITEM		2013-14	2014-15	2015-16	2016-17	2016-17	2017-18	2018-19	INCR	%
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)	CHG.
HIGHWAY										
1	Salaries	242,277	249,393	254,657	268,692	261,210	280,152	280,975	823	0.3%
2	Overtime	33,299	29,369	13,471	28,509	25,175	29,570	29,659	88	0.3%
3	Benefits			107,183	117,735	106,710	124,721	137,762	13,041	10.5%
4	Inter-Dept. Assistance	1,066	944	487	1,835	1,164	1,835	2,000	165	9.0%
5	Road Maintenance	22,372	29,758	38,919	35,000	36,951	40,000	40,000	0	0.0%
6	Tree Removal			6,655	5,100	0	5,100	10,000	4,900	96.1%
7	Drainage System Maintenance	27,323	9,602	17,657	15,000	517	15,000	15,000	0	0.0%
8	Capital Projects	22,899	57,656	0	40,000	24,902	45,000	40,000	(5,000)	-11.1%
9	Brook Lane Stormwater Grant Project					10,520				
10	Retreatment (Paving)	306,414	385,087	300,644	345,000	391,648	335,000	300,000	(35,000)	-10.4%
11	Sidewalk Maintenance	0	844	0	2,000	0	2,000	10,000	8,000	400.0%
12	Traffic Safety Improvements						12,000	20,000	8,000	
13	Route 7 Sidewalk Tn Ctr to Shel Mus.		10,145	22,470	128,000	8,463	128,000		(128,000)	-100.0%
14	Line Striping and crosswalks	1,881	3,374	3,972	4,500	6,751	4,500	10,000	5,500	122.2%
15	Engineering Svcs.	3,912	2,903	170	3,000	0	3,000	3,000	0	0.0%
16	Street Signs	2,361	4,510	4,882	4,000	4,197	5,000	5,000	0	0.0%
17	Winter Sand	6,691	3,180	7,705	5,000	3,767	5,000	5,000	0	0.0%
18	Salt	93,353	103,216	55,163	90,000	102,348	95,000	100,000	5,000	5.3%
19	Garage Heating Fuel	7,402	7,841	5,455	7,280	5,449	7,300	7,300	0	0.0%
20	Garage Utilities	10,060	11,144	9,359	12,082	11,965	14,000	14,000	0	0.0%
21	Uniforms	2,999	3,304	3,235	4,600	3,733	4,600	4,600	0	0.0%
22	Gas & Diesel	37,199	26,781	13,419	30,000	18,981	25,000	25,000	0	0.0%
23	Equip. Repair & Maint	45,822	50,745	52,877	50,000	42,379	50,000	55,000	5,000	10.0%
24	Transfer To Equip. Repl. Fund	130,000	130,000	80,000	80,000	80,000	80,000	85,000	5,000	6.3%
25	Garage Expense & Supplies	5,926	2,691	10,692	5,000	4,642	5,000	5,000	0	0.0%
26	Building Maintenance	4,757	720	96	5,000	24	5,000	5,000	0	0.0%
27	Street Light Installation/upgrade	34,501	11,567	0	20,000	0	20,000	20,000	0	0.0%
28	Street & Caution Lights	12,437	9,200	9,167	10,000	8,642	10,000	10,000	0	0.0%
29	SUB-TOTAL HIGHWAY	1,054,948	1,143,972	1,018,336	1,317,332	1,160,139	1,351,778	1,239,296	(112,482)	-8.3%

EXPENDITURE CATEGORIES		FY 2014	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018	FY 2019	FY 2019	
ITEM		2013-14	2014-15	2015-16	2016-17	2016-17	2017-18	2018-19	INCR	%
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)	CHG.
1 HEALTH & SOCIAL SERVICES										
2	Salary - Health Officer	0		0	875		875	875	0	0.0%
3	FICA				64		64	64	0	0.0%
4	United Way/Social Service Agencies	18,000	38,000	38,000	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	2,000	2,000	2,000	0	0.0%
6	Health Officer Expense	0	25	0	450	0	450	450	0	0.0%
7 SUB-TOTAL HEALTH &		-----	-----	-----	-----	-----	-----	-----	-----	-----
8 SOCIAL SERVICES		20,000	40,025	40,000	41,389	40,000	41,389	41,389	0	0.0%
9 RESCUE										
10	Volunteer Compensation	16,437	17,102	22,149	16,500	21,862	16,500	16,500	0	0.0%
11	Volunteer Incentive Compensation	38,050	31,114	18,447	30,000	27,643	30,000	28,000	(2,000)	-6.7%
12	Paid Full/Part-Time compensation	62,807	85,683	98,701	57,787	94,850	80,000	90,000	10,000	12.5%
13	Overtime	181	0	0	797	2,214	849	3,000	2,151	253.3%
14	Benefits			20,956	29,714	15,580	29,370	22,739	(6,632)	-22.6%
15	Medical Supplies	26,193	22,563	27,494	24,000	22,355	24,000	23,500	(500)	-2.1%
16	Uniforms/Jump Suits	1,566	757	370	1,700	912	1,700	1,500	(200)	-11.8%
17	Operational Expense	17,047	17,976	31,297	18,000	23,698	18,000	20,000	2,000	11.1%
18	Ambulance Transport Billing service	16,972	18,527	14,785	19,000	16,751	19,000	17,000	(2,000)	-10.5%
19	Oxygen	5,296	3,782	4,403	5,000	3,554	5,000	3,600	(1,400)	-28.0%
20	Training	2,220	1,505	10,843	2,200	5,341	2,200	4,400	2,200	100.0%
21	Office Expense	2,170	2,004	2,319	2,000	3,411	2,000	2,000	0	0.0%
22	Office Equip.	55	353	1,774	500	3,098	500	500	0	0.0%
23	Communications	2,339	3,728	3,962	4,000	2,926	4,000	3,000	(1,000)	-25.0%
24	Vehicle Expense	17,280	11,987	11,910	12,000	9,888	12,000	9,500	(2,500)	-20.8%
25	Building Heating Fuel	1,936	2,319	1,824	2,300	1,560	2,300	2,500	200	8.7%
26	Building Utilities	6,471	5,007	5,492	6,000	5,034	6,400	6,000	(400)	-6.3%
27	Building Maintenance	24,356	4,147	5,669	5,500	2,728	5,500	4,500	(1,000)	-18.2%
28	Immunizations	30	20	174	100	160	100	150	50	50.0%
29	Public Education	0	0	242	500	0	500	250	(250)	-50.0%
30	Ambulance Replacement							250,000	250,000	
31 SUB-TOTAL RESCUE		241,405	417,870	282,809	237,598	263,565	259,919	508,639	248,719	95.7%
CEMETERIES										
32	Salaries	24,754	23,992	26,067	29,708	30,880	30,301	30,906	606	2.0%
33	Interments		800	5,300	4,800	4,500	4,000	4,800	800	
34	Benefits			2,594	2,640	2,707	2,685	2,732	46	1.7%
35	Supplies & Tools	749	848	981	800	902	1,000	800	(200)	-20.0%
36	Committee Expenses	63	0	400	100	108	100	100	0	0.0%
37	Gas Expense	1,441	773	1,064	1,000	647	1,000	800	(200)	-20.0%
38	Equip. Maint.	559	740	929	800	229	800	600	(200)	-25.0%
39	Equip. Purchases	489	25	308	500	561	500	500	0	0.0%
40	Capital Projects	4,810	5,000	4,722	5,000	5,127	5,000	5,000	0	0.0%
41	Transfer to Tractor Fund	1,600	1,600	1,600	1,600	1,600	1,600	1,600	0	0.0%
42	Outside Services	2,948	2,681	2,922	2,800	3,224	3,000	3,500	500	16.7%
43	Cremation Garden	981	651	656	1,000	1,079	1,100	1,200	100	9.1%
44 SUB-TOTAL CEMETERIES		38,393	37,110	47,543	50,748	51,563	51,086	52,538	1,452	2.8%

EXPENDITURE CATEGORIES		FY 2014	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018	FY 2019	FY 2019	
ITEM		2013-14	2014-15	2015-16	2016-17	2016-17	2017-18	2018-19	INCR	%
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)	CHG.
RECREATION										
1	Admin Salaries	75,940	87,103	91,561	90,316	90,930	95,182	97,084	1,902	2.0%
2	Beach Salaries	15,516	16,026	22,697	17,536	19,303	18,755	19,939	1,184	6.3%
3	Benefits			39,720	36,933	35,927	43,458	46,328	2,870	6.6%
4	Admin. Expenses	4,228	9,736	2,984	8,780	7,391	8,409	6,447	(1,962)	-23.3%
5	Online Registration Transaction Costs					1,751	530	860	330	
6	Public Information	6,317	6,179	6,521	6,830	7,012	7,413	7,413	0	0.0%
7	Beach Maintenance	735	4,719	1,980	9,700	8,570	5,200	4,200	(1,000)	-19.2%
8	Beach Capital Improvements		18,528	9,153				25,000	25,000	
9	Beach Equipment	892	1,295	435	1,765	1,333	1,875	2,225	350	18.7%
10	Beach Admin. & Utilities	1,646	2,287	3,031	2,320	1,622	2,395	1,705	(690)	-28.8%
11	Adult Sports Leagues	0	138	292	100	0	100	100	0	0.0%
12	Dog Obedience	2,527	2,475	2,200	3,100	1,900	2,500	2,050	(450)	-18.0%
13	Swim Lesson Supplies	33	9	0	50	0	50	50	0	0.0%
14	Youth Basketball	3,287	2,472	2,909	3,130	1,897	3,210	3,182	(28)	-0.9%
15	Little League Baseball	22,839	23,816	24,089	25,325	25,918	27,980	24,690	(3,290)	-11.8%
16	Babe Ruth Baseball	3,567	3,361	3,451	4,925	4,852	4,175	5,050	875	21.0%
17	Softball	5,145	3,253	2,645	4,148	2,205	4,233	2,926	(1,307)	-30.9%
18	Summer Soccer Camp	737		15,841	14,900	12,481	12,575	13,250	675	
19	Youth Soccer	10,845	7,327	7,991	10,890	13,748	10,465	9,850	(615)	-5.9%
20	Recreation Programs	33,473	24,770	34,181	29,910	29,534	30,457	24,750	(5,707)	-18.7%
21	Special Events/Concerts/Firewrks	11,539	11,989	9,703	12,700	10,990	12,000	10,750	(1,250)	-10.4%
22	Ski Program	7,966	8,390	7,300	8,600	8,135	7,650	8,150	500	6.5%
23	Davis Park	14,832	17,129	32,493	3,500	4,237	17,910	4,000	(13,910)	-77.7%
24	Park Maintenance	6,088	6,325	1,350	20,625	6,143	7,525	15,900	8,375	111.3%
25	Martial Arts	2,285	1,800	2,238	2,300	1,410	1,120	840	(280)	-25.0%
26	Lacrosse Programs	9,946	6,440	9,892	9,287	9,135	9,210	9,300	90	1.0%
27		-----	-----	-----	-----	-----	-----	-----	-----	-----
28	SUB-TOTAL RECREATION	240,381	265,568	334,655	327,670	306,423	334,377	346,039	11,662	3.5%
LIBRARY										
29	Salaries	171,459	189,588	201,260	206,633	216,481	216,364	225,213	8,849	4.1%
30	Benefits			71,261	80,143	74,603	84,778	91,863	7,085	8.4%
31	Supplies	6,647	9,107	5,888	5,700	7,332	5,700	5,900	200	3.5%
32	Books,Tapes,Periodicals,AV Mat'ls.	41,094	42,106	42,551	43,500	43,785	45,000	4,000	(41,000)	102.2%
33	Rent and Temp Relocation							46,000	46,000	
34	Building Maint. Expense	9,535	6,679	5,750	6,700	13,007	13,500	5,000	(8,500)	-63.0%
35	Library Utilities	15,296	14,816	15,951	16,171	17,534	17,300	5,000	(12,300)	-71.1%
36	Equipment	1,526	2,257	1,457	2,000	1,820	2,150	2,200	50	2.3%
37	Administrative Expense	1,418	2,999	1,138	2,000	1,416	2,000	2,100	100	5.0%
38	Computer/Technology Expense	9,148	6,612	6,942	8,800	5,704	8,800	4,000	(4,800)	-54.5%
39	Programs	4,094	3,793	4,009	4,000	4,058	5,000	2,500	(2,500)	-50.0%
40	Public Information	584	691	80	500	111	500	500	0	0.0%
41		-----	-----	-----	-----	-----	-----	-----	-----	-----
42	SUB-TOTAL LIBRARY	260,800	288,658	356,288	376,147	385,851	401,092	394,275	(6,816)	-1.70%

EXPENDITURE CATEGORIES		FY 2014	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018	FY 2019	FY 2019	
ITEM		2013-14	2014-15	2015-16	2016-17	2016-17	2017-18	2018-19	INCR	%
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)	CHG.
1 DEBT PAYMENTS										
2	Fire Truck (2010)	52,701	51,773	50,748	50,486	49,720	44,339	43,394	(946)	-2.1%
3	Quint Ladder Truck 2017							90,689	90,689	
4	Library/Town Hall 2017							165,000	165,000	
5	Dispatch Radio Equipment	19,453	17,798	16,007	16,500	16,361			0	
6	Rec. Path 2008 Bond; 2012 issue	35,143	34,788	34,376	28,951	28,951	28,515	28,010	(505)	-1.8%
7	Town Center Project	335,228	324,042	312,621	230,154	230,154	216,740	219,019	2,279	1.1%
8	Highway Dept. Sand/Salt Shed	33,017	31,829	30,614					0	
9	Recreation Fields Project	115,429	112,459	109,411	101,625	101,625	98,009	95,052	(2,956)	-3.0%
10	Rec. Path 2008 Bond; 2008 issue	28,386	27,694	26,977	26,054	26,054	25,306	24,526	(781)	-3.1%
11	Mt. Philo Sidewalk (2010 issue)	5,265	5,169	5,057					0	
12	Rec. Path 2008 Bond; 2010 issue	29,907	29,423	28,945	28,028	28,496	27,581	27,108	(473)	-1.7%
13	Beach Sea Wall 2009 Bond	17,744	17,433	17,090	16,652	16,748	16,316	15,962	(355)	-2.2%
14	FY 2017 Capital Projects						50,525	50,525	0	
15	Beaver Creek 2009 Bond	51,387	50,720	49,941	49,041	45,239	45,294	44,135	(1,159)	-2.6%
16	SUB-TOTAL	-----	-----	-----	-----	-----	-----	-----	-----	-----
17	DEBT PAYMENTS	723,658	703,125	681,786	547,491	543,347	552,624	803,419	250,795	45.4%
INTER-GOVERNMENTAL TRANSFERS										
18	County Tax	62,923	66,511	66,534	72,326	74,076	75,305	73,098	(2,207)	-2.9%
19	Grtr. Burl. Ind. Devel. Corp (GBIC)	1,200	1,200	1,200	1,200	1,200	1,200	1,200	0	0.0%
20	Chitt Cty Regional Planning(CCRPC)	18,150	18,354	18,431	18,361	18,361	18,756	19,319	563	3.0%
21	Chitt. Cty. Transport Auth. (CCTA)	101,583	92,745	104,057	102,073	102,073	98,739	100,714	1,975	2.0%
22	SUB-TOTAL INTER-	-----	-----	-----	-----	-----	-----	-----	-----	-----
23	GOVERNMENTAL TRANSF.	183,856	178,810	190,222	193,960	195,710	194,000	194,330	330	0.2%
BENEFITS (Included in each Dept.)										
24	Retirement	136,494	141,249	59,193	155,104	159,687	158,835	161,771	2,936	1.8%
25	Social Security	223,475	217,285	7,237	235,931	21,932	240,015	248,212	8,197	3.4%
26	HRA & Flex Spending Admin.	19,886	23,663	15,023	21,500	9,427	21,500	21,500	0	0.0%
27	Health Insurance Reimbursements	101,968	178,991	163,734	97,752	44,322	79,000	85,087	6,087	7.7%
28	Health Insurance Premium	413,645	489,437	(2,471)	619,992	(30,892)	627,662	659,848	32,186	5.1%
29	Long Term Disability & Life Ins.	11,185	13,627	1,183	22,744	(234)	23,580	21,636	(1,944)	-8.2%
30	Dental Insurance	47,625	46,189	617	48,614	3,975	49,251	52,673	3,422	6.9%
31	Employee Assistance Program	684	710	684	700	684	700	700	0	0.0%
32	Retiree Dental Insurance							1,848	1,848	
33	Employee Events/Recognition	1,829	1,258	638		4,729			0	
34	VSP Vision Plan			1,199						
35	Immunizations	430	0	0	1,000	0	1,000	1,000	0	0.0%
36	SUB-TOTAL BENEFITS	957,222	1,113,750	247,036	1,203,337	213,630	1,201,543	1,254,273	52,731	4.4%

EXPENDITURE CATEGORIES		FY 2014	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018	FY 2019	FY 2019	
ITEM		2013-14	2014-15	2015-16	2016-17	2016-17	2017-18	2018-19	INCR	%
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)	CHG.
MISCELLANEOUS										
1	Selectbrd. Discretionary Expenses	2,832	2,774	2,360	3,700	2,337	5,000	5,000	0	0.0%
2	BCA Appeals Interest			106		99				
3	Beaver Creek 2016 assmt refund					3,802				
4	Selectbrd. Town Committees Support	2,859	3,983	200	6,500	1,937	1,500	1,500	0	0.0%
5	Town Community Events	1,489	1,277	1,444	1,500	1,846	1,500	1,500	0	0.0%
6	Compost Bin sales					1,056				
7	Tree Conservation	4,525	2,900	3,400	1,000	2,375	10,000	10,000	0	0.0%
8	Tax Adjustmts/BCA/Court Decisions	1,955	291	2,755						
9	RBS Bus Devel. Grant	21,645	8,855							
		-----	-----	-----	-----	-----	-----	-----	-----	-----
10	SUB-TOTAL MISC.	35,304	22,909	10,265	12,700	13,452	18,000	18,000	0	0.0%
11 COMMUNITY IMPROVEMENT										
12	Transfer to Open Space Fund	20,000	25,000	25,000	30,000	30,000	30,000	25,000	(5,000)	-16.7%
13	SUB-TOTAL	-----	-----	-----	-----	-----	-----	-----	-----	-----
14	COMMUNITY IMPROVEMENT	20,000	25,000	25,000	30,000	30,000	30,000	25,000	(5,000)	-16.7%
15 GRAND TOTAL EXPENDIT.		\$7,025,840	\$7,427,092	\$7,684,263	\$7,739,226	\$7,978,496	\$8,110,052	\$8,800,814	\$690,763	8.5%