

**TOWN OF SHELBURNE
GENERAL FUND DRAFT FY 2024-25 BUDGET
JULY 1, 2024 TO JUNE 30, 2025
REVENUE & EXPENDITURES
SUMMARY PAGE
19-Dec-23**

		FY 2023 2022-23 BUDGET	FY 2023 2022-23 ACTUAL	FY 2024 2023-24 BUDGET	FY 2025 2024-25 PROPOSED BUDGET	FY 2025 INCR (DECR)	% CHG.
REVENUE CATEGORIES							
1	Property Taxes, Penalties & Interest	\$7,808,249	\$7,771,105	\$8,376,448	\$8,681,102	\$304,654	3.6%
2	Town Clerk's Office	163,960	133,416	176,200	158,890	(\$17,310)	-9.8%
3	Highways & Public Works	173,760	167,655	205,760	197,100	(\$8,660)	-4.2%
4	Police & Emergency Dispatch	441,490	452,092	401,485	507,490	\$106,005	26.4%
5	Water & Sewer Admin.	103,565	100,000	105,636	108,805	\$3,169	3.0%
6	Cemetery	4,400	11,900	5,400	5,400	\$0	0.0%
7	Planning & Zoning	93,500	104,694	117,500	91,050	(\$26,450)	-22.5%
8	Recreation	130,085	152,300	165,418	168,342	\$2,924	1.8%
9	Library	0	0	0	3,000	\$3,000	
10	Investment Interest	2,000	34	2,000	5,000	\$3,000	150.0%
11	Rescue	414,150	4,880	455,458	820,835	\$365,377	80.2%
12	Building Use/Lease Income	147,736	149,100	149,736	152,000	\$2,264	1.5%
13	Transfer from Funds / Misc.	410,099	479,538	585,021	990,713	\$405,692	69.3%
14	Local Option Tax				1,008,000	\$1,008,000	
15	TOTAL REVENUES	\$9,892,992	\$9,526,714	\$10,746,061	\$12,897,727	\$2,151,666	20.0%
EXPENDITURE CATEGORIES							
16	Selectboard/VLCT/Town Rpts.	\$68,739	\$45,416	\$76,063	\$76,063	\$0	0.0%
17	Legal	80,000	113,774	90,000	110,000	\$20,000	22.2%
18	Town Manager's Office	264,964	259,215	323,612	325,571	\$1,960	0.6%
19	Administrative Services	120,952	138,027	310,138	221,942	(\$88,196)	-28.4%
20	Elections	16,700	7,408	8,500	18,800	\$10,300	121.2%
21	Finance & Insurance	564,759	458,984	632,758	631,171	(\$1,587)	-0.3%
22	Town Clerk's Office	268,837	227,615	292,872	346,185	\$53,313	18.2%
23	Planning & Zoning	309,076	270,725	273,504	393,564	\$120,060	43.9%
24	Assessing/Reappraisal	170,478	109,716	182,550	197,408	\$14,858	8.1%
25	Buildings & Grounds	418,479	428,846	437,416	502,052	\$64,636	14.8%
26	Public Works/Stormwater	190,000	190,000	101,000	101,000	\$0	0.0%
27	Police	2,058,548	1,607,997	2,153,382	2,530,701	\$377,319	17.5%
28	Fire Dept.	373,080	446,415	476,093	522,169	\$46,077	9.7%
29	Public Safety/Dispatch	822,055	916,354	953,121	1,091,366	\$138,245	14.5%
30	Highway	1,453,724	1,313,621	1,623,603	1,850,597	\$226,994	14.0%
31	Health/Social Services	41,777	40,200	41,777	41,777	\$0	0.0%
32	Rescue	439,150	399,253	500,458	865,835	\$365,377	73.0%
33	Cemetery	53,400	57,648	60,219	75,627	\$15,408	25.6%
34	Recreation	332,258	327,786	358,113	393,514	\$35,402	9.9%
35	Harbormaster	50,100	34,827	51,100	57,000	\$5,900	11.5%
36	Library	509,563	561,030	581,207	712,514	\$131,307	22.6%
37	Debt Service	870,694	556,701	760,689	734,498	(\$26,191)	-3.4%
38	Inter-Governmental Transfers	201,619	200,337	206,693	215,266	\$8,573	4.1%
39	Employee Misc. Benefits	92,440	155,400	93,095	144,363	\$51,268	55.1%
40	Selectbrd Discr./Other Projects	71,600	0	108,100		(\$108,100)	-100.0%
41	Open Space Fund (Voted by Sep. Article)	50,000	50,000	50,000		(\$50,000)	
42	Transfer To Capital Fund				737,900	\$737,900	
43	TOTAL EXPENDITURES	\$9,892,992	\$8,917,296	\$10,746,061	\$12,896,884	\$2,150,823	20.0%
44	Revenue - Expenditures	0		0		843	
45	Grand List	16,317,011		16,626,190	16,958,714	641,703	2.0%
46	Tax Rate	\$0.4735		\$0.4951	\$0.5119	\$0.0168	
	Tax rate Change From Prior Yr.	\$0.015		\$0.029	\$0.0168	3.39%	
	Tax rate % Change From Prior Yr.	3.2%		4.6%	3.39%		

LINE #	REVENUE CATEGORIES	FY 2023 2022-23 BUDGET	FY 2023 2022-23 ACTUAL	FY 2024 2023-24 BUDGET	FY 2025 2024-25 BUDGET	FY 2025 INCR (DECR)	% CHG.
TAXES							
1	Property Taxes	\$7,669,249	\$7,683,603	\$8,287,448	\$8,681,102	\$393,654	4.8%
2	Late Homestead Filing Penalty	\$14,000	\$19,385	\$14,000	14,000	0	0.0%
3	Delinquent tax Penalty Charges	\$40,000	\$38,669	\$40,000	40,000	0	0.0%
4	Delinquent tax Interest Charges	\$35,000	\$29,449	\$35,000	35,000	0	0.0%
5 SUB-TOTAL TAXES		\$7,758,249	\$7,771,105	\$8,376,448	\$8,770,102	\$393,654	5.1%
6 TOWN CLERK'S OFFICE							
7	Liquor Licenses	\$ 2,910	\$ 5,041	\$ 2,725	\$ 2,600	\$ (125)	-4.3%
8	Animal Licenses	6,400	-668	8,400	5,040	(3,360)	-52.5%
9	Animal License Transfer to Dog Park	-800	2,865	700	700	0	0.0%
10	Marriage/Civil Union Licenses	450	430	560	560	0	0.0%
11	Deed Recordings	90,000	80,568	90,000	80,000	(10,000)	-11.1%
12	Misc. Income	50	9,850	50	50	0	0.0%
13	Green Mtn Passports	200	234	200	200	0	0.0%
14	Vault Time Fee	300	267	400	300	(100)	-33.3%
15	Copier Use	9,000	5,470	9,000	5,000	(4,000)	-44.4%
16	Vital Statistics Copies	1,800	2,838	2,500	2,800	300	16.7%
17	Passport Fees & Photos	15,000	26,341	22,500	22,500	0	0.0%
18	Motor Vehicle Registrations	150	180	125	100	(25)	-16.7%
19	Grants					0	
20	Land Records Recording System	27,000	0	27,540	27,540	0	0.0%
21	Trsf. from Records Preservation Fund	11,500	0	11,500	11,500	0	0.0%
SUB-TOTAL							
22 TOWN CLERK'S OFFICE		\$ 163,960	\$ 133,416	\$ 176,200	\$ 158,890	\$ (17,310)	-10.6%
0							
23 HIGHWAYS/ PUBLIC WORKS							
24	Hwy State Aid	\$ 145,000	\$ 120,147	\$ 152,000	\$ 160,000	8,000	5.5%
25	Hwy Permits	\$2,100	\$2,215	\$2,100	2,100	0	0.0%
26	Road Cut Permits	\$10,000	\$6,400	\$10,000	10,000	0	0.0%
27	Bik/Ped Path Grant	\$16,660		\$16,660	0	(16,660)	-100.0%
28	Paving Grant			\$25,000	25,000	0	
29	Construction Reimbursements		\$38,893				
30 SUB-TOTAL HIGHWAYS		\$ 173,760	\$ 167,655	\$ 205,760	\$ 197,100	\$ (8,660)	-3.9%
31 POLICE & EMERGENCY DISPATCH							
32	Judicial Fees	\$ 10,000	\$ 13,337	\$ 10,000	\$ 20,000	10,000	100.0%
33	Special Duty Reimbursement	23,290	6,636	23,290	23,290	0	0.0%
34	Special Duty Enforcement Grants	17,000		17,000	17,000	0	0.0%
35	CVSD School Resource Officer Prmt						
36	Other Fees	300	6	300	300	0	0.0%
37	Animal Enforcement	500		500	500	0	0.0%
38	Insurance Reports	1,600	1,598	1,600	1,600	0	0.0%
39	Fingerprinting	4,000	26,811	7,195	30,000	22,805	570.1%
40	Misc.		20				
41	Burn Permits	1,000					0.0%
42	Dispatch Contracts	287,000	304,807	245,800	319,000	73,200	25.5%
43	State E911 Call Center	85,800	89,257	85,800	85,800	0	0.0%
44	Alarm Permits	11,000	9,620	10,000	10,000	0	0.0%
45 SUB-TOTAL POLICE/DISPATCH		\$ 441,490	\$ 452,092	\$ 401,485	\$ 507,490	\$ 106,005	24.0%

LINE #	REVENUE CATEGORIES	FY 2023 2022-23 BUDGET	FY 2023 2022-23 ACTUAL	FY 2024 2023-24 BUDGET	FY 2025 2024-25 BUDGET	INCR (DECR)
1 WATER & SEWER ADMINISTRATION						
2	Sewer Dept. Admin.	\$51,782	\$50,000	\$52,818	\$54,402	1,585
3	Water Dept. Admin.	51,782	50,000	52,817.92	54,402	1,585
4	SUB-TOTAL					
5	WATER & SEWER ADMIN.	\$ 103,565	\$ 100,000	\$ 105,636	\$ 108,805	\$ 3,169
6 CEMETERY						
7	Cemetery Fund Transfer & Interest					
8	Cemetery Other	\$ 1,400	\$ 1,700	\$ 1,400	\$ 1,400	\$ -
9	Interment Fee	3,000	10,200	4,000	4,000	\$ -
10	SUB-TOTAL CEMETERY	\$ 4,400	\$ 11,900	\$ 5,400	\$ 5,400	\$ -
11 PLANNING/ZONING:						
12	Building Permits & Cert of Occup.	\$ 60,000	\$ 88,959	\$ 80,000	\$ 70,000	\$ (10,000)
13	Site Plan/Subdiv/Cond'l Use Fees	22,500	10,435	26,000	12,000	\$ (14,000)
14	Certificate of Occupancy Fees		4,050			
15	Sign Permits	750	650	1,250	800	\$ (450)
16	Town Regs/Plan/Public Wk spec.	250		250	250	\$ -
17	Planning/Zoning Other		600			\$ -
18	Grant Revenues	10,000		10,000	8,000	\$ (2,000)
19	SUB-TOTAL					
20	PLANNING/ZONING	\$ 93,500	\$ 104,694	\$ 117,500	\$ 91,050	\$ (26,450)
21 PARKS AND RECREATION						
22	Beach Stickers	\$ 17,330	\$ 17,740	\$ 22,875	\$ 25,490	\$ 2,615
23	Recreation Programs	36,995	42,649	41,981	44,206	\$ 2,225
24	Adult Leagues	1,410	1,529	1,550	1,620	\$ 70
25	Little League Admin Assistance	2,400	2,414	2,400	2,400	\$ -
26	Babe Ruth					\$ -
27	Softball					\$ -
28	Swimming Lessons	600	609	696	696	\$ -
29	Martial Arts					\$ -
30	Youth Basketball	4,200	5,667	6,915	7,175	\$ 260
31	Soccer	15,025	17,898	18,450	17,760	\$ (690)
32	Summer Soccer Camp	7,750	9,275	10,600	10,600	\$ -
33	Ski Program	9,300	17,052	17,076	18,270	\$ 1,194
34	Concerts/Special Events	11,250	11,893	11,700	13,500	\$ 1,800
35	Lacrosse	9,125	10,402	10,975	10,325	\$ (650)
36	Donations	500		0	0	\$ -
37	Recreation Facility/Field Use Fees	12,750	15,172	18,200	16,300	\$ (1,900)
38	Transfer From baseball Funds					\$ -
39	VANTIV EFT Fees	1,450		2,000		\$ (2,000)
40	Misc. Income					\$ -
41	SUB-TOTAL PARKS & RECREATION	\$ 130,085	\$ 152,300	\$ 165,418	\$ 168,342	\$ 2,924
41 LIBRARY						
42	Grant Revenues					\$0
43	Misc. income / Bldg. Use				3,000	\$3,000
44						
45	SUB-TOTAL LIBRARY	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000
46 FINANCIAL MANAGEMENT						
47	Investment Interest	\$ 2,000	\$ 34	\$ 2,000	\$ 5,000	\$ 3,000
48	Applied Fund Balance	0		0	0	\$ -
49	SUB-TOTAL					
50	FINANCIAL MANAGEMENT	\$ 2,000	\$ 34	\$ 2,000	\$ 5,000	\$ 3,000

LINE #	REVENUE CATEGORIES	FY 2023 2022-23 BUDGET	FY 2023 2022-23 ACTUAL	FY 2024 2023-24 BUDGET	FY 2025 2024-25 BUDGET	INCR (DECR)
1 RESCUE						
2	Transfer From Ambulance Fund	\$ 404,150	\$ 480	\$ 420,458	\$ 785,835	\$ 365,377
3	Radio Upgrade/replacement		4,400			\$ -
4	First Aid/ CPR Class Fees&misc.					\$ -
5	Donations, Subscriptions	10,000		35,000	35,000	\$ -
6	SUB-TOTAL RESCUE	\$ 414,150	\$ 4,880	\$ 455,458	\$ 820,835	\$ 365,377
7 MISCELLANEOUS						
8	Miscellaneous	\$ 3,500	\$ 6,745	\$ 3,500	\$ 3,500	\$ -
9	Fire Dept. Grants/Donations/Misc.	0	103	0	0	\$ -
10	Town Hall Clock Tower Donations					\$ -
11	Pymt. in Lieu of Taxes	6,300	7,519	6,300	6,300	\$ -
12	State Current Use Payment	140,000	148,322	140,000	150,000	\$ 10,000
13	Vehicle & Equipment Sales		3,150			
13	Property & Insurance Claims		50,249			
14	Mooring Fees	50,100	56,675	51,100	57,000	\$ 5,900
15	Town Ctr./ Tn Hall Facilities Use	1,000	53	1,000	1,000	\$ -
16	Act 60/68 Administration	53,000	53,000	53,000	56,000	\$ 3,000
17	Retiree Health/Dental Premiums	1,848	1,641	1,848	1,848	\$ -
18	Pierson Bldg. Lease	30,000	30,047	27,736	30,000	\$ 2,264
19	CSSU Village Ctr. Lease	79,000	79,000	80,000	80,000	\$ -
20	CSSU Bldg. Maint. Allocation	40,000	40,000	41,000	41,000	\$ -
21	Transfer From Bay Park Fund	10,000	10,000	10,000	10,000	\$ -
22	Transfer Fr. Reappraisal Fund	83,217	73,000	35,000	89,446	\$ 54,446
23	Transfer Fr. Rec. Impact Fees Acct.	20,000	20,000	10,000	20,000	\$ 10,000
24	Transfer From Fund Balance		7,000	184,128	465,511	\$ 281,383
25	Beaver Creek Special Assessment	42,134	42,134	42,108	42,108	\$ -
25	LOT Revenue				1,008,000	
	MISCELLANEOUS	\$ 557,834	\$ 628,638	\$ 734,757	\$ 2,061,713	\$ 366,993
26	Total Non-Tax Revenue	\$2,173,744	\$2,173,744	\$2,458,613	\$4,216,625	\$ 1,758,012
27						
28	GRAND TOTAL	\$9,842,992	\$ 2,807,261	\$10,746,061	\$12,897,727	\$ 2,491,998
29	Grand List	16,155,864		16,626,190	16,958,714	332,524
30	Tax Rate	\$0.4735		\$0.4951	\$0.5119	\$ 0.0168
31	Tax Rate Change From Prior Yr.	\$0.015		\$0.029	\$0.0168	3.39%
		0		0		

TOWN OF SHELBURNE GENERAL FUND BUDGET EXPENDITURES

EXPENDITURE CATEGORIES		FY 2023	FY 2023	FY 2024	FY 2025	FY 2025
ITEM		2022-23	2022-23	2023-24	2024-25	INCR
		BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)
SELECTBOARD						
1	Selectboard Salaries	\$6,300	\$6,300	\$6,300	6,300	-
2	FICA	482	390	482	482	-
3	Economic Development	50,000	20,621	50,000	50,000	-
4	Expenses	6,000	6,823	6,000	6,000	-
5	VLCT Dues	10,739	10,739	11,281	11,281	-
6	Town Reports	2,000	543	2,000	2,000	-
7 SUB-TOTAL SELECTBOARD		\$68,739	\$45,416	\$76,063	\$76,063	\$ -
8	Legal Expense	80,000	113,774	90,000	110,000	20,000
9	Fire/Rescue Land Purchase					
SUB-TOTAL LEGAL EXPENSE		\$80,000	\$113,774	\$90,000	\$ 110,000	\$ 20,000
MANAGER'S OFFICE						
10	Town Manager Office	\$ 190,184	\$ 192,243	\$ 125,000	\$ 130,000	5,000
11	Town Manager Admin Staff			\$ 65,000	110,000	45,000
12	Consultants			\$ 50,000	20,000	(30,000)
13	Benefits	\$61,036	\$48,038	\$71,012	56,571	(14,440)
14	Manager's Expenses	\$6,000	\$3,695	\$5,000	5,000	-
15	Vehicle Expense	\$3,744	\$3,120	\$3,600		(3,600)
16	Town Mgr. Search Expense		\$12,119			
17	Emergency Management	\$4,000		\$4,000	4,000	-
18 SUB-TOTAL MANAGER'S OFFICE		\$ 264,964	\$ 259,215	\$ 323,612	\$ 325,571	\$ 1,960
ADMINISTRATIVE SERVICES						
19	Technical Assistance	\$3,000	\$18,901	\$10,000	10,000	-
20	Training	5,000	2,450	5,000	6,123	1,123
21	Office Equipment & Repairs	2,000	789	2,500	2,500	-
22	Postage	16,000	18,787	16,000	16,000	-
23	Copier Expenses	8,000	6,605	9,000	9,000	-
24	Office Supplies	8,000	8,967	9,000	9,000	-
25	Computer Software	27,952	51,598	117,738	58,869	(58,869)
26	Computer Hardware	5,000	5,419	82,900	41,450	(41,450)
27	Computer Tech. Assistance	20,000	13,131	22,000	25,000	3,000
28	Data Line	3,000	2,404	4,000	4,000	-
29	Telephone Exp. (Tn. Ctr & Library)	23,000	8,976	32,000	40,000	8,000
30 SUB-TOTAL ADMINISTRATIVE SVCS.		\$ 120,952	\$ 138,027	\$ 310,138	\$ 221,942	\$ (88,196)
ELECTIONS						
30	Election Salaries	\$ 8,000	\$ 4,883	\$ 1,500	\$ 6,800	5,300
31	Election Expense	7,700	2,262	6,000	10,000	4,000
32	BCA Expenses	1,000	263	1,000	2,000	1,000
33 SUB-TOTAL ELECTIONS		\$ 16,700	\$ 7,408	\$ 8,500	\$ 18,800	\$ 10,300
FINANCE & INSURANCE						
34	Salaries	163,192	183,594	178,492	\$ 151,517	(26,975)
35	Benefits	53,442	55,851	56,204	55,027	(1,177)
36	Accounting Assistance			25,000	25,000	-
37	Property/Liability Insurance	309,126	336,388	332,063	358,628	26,565
38	Insurance Claims: Deductible	5,000	96,406	5,000	5,000	-
39	Unemployment Insurance	7,000	4,090	7,000	7,000	-
40	Annual Audit	27,000	22,100	29,000	29,000	-
41 SUB-TOTAL FINANCE & INSURANCE		564,759	458,984	632,758	\$ 631,171	\$ (1,587)
TOWN CLERK/TREASURER						

EXPENDITURE CATEGORIES		FY 2023	FY 2023	FY 2024	FY 2025	FY 202
ITEM		2022-23	2022-23	2023-24	2024-25	INCI
		BUDGET	ACTUAL	BUDGET	BUDGET	(DECR
42	Town Clerk Office Salaries	155,264	156,014	163,022 \$	202,797	39,774
43	Town Treasurer & Asst. Treasurer	9,652	21,281	16,260	17,072	811
44	Town Clerk Office Benefits	49,450	21,550	55,060	65,559	10,499
45	Town Treasurer & Asst. Benefits	972	734	1,489	1,618	129
46	Tax Map updates	3,000		3,000	4,100	1,100
47	Passport Supplies	1,000		1,000	1,000	-
48	Expenses	6,500	5,706	8,500	6,000	(2,500)
49	Animal License Supplies			500	500	-
50	Office Expense	4,000	9,363	4,000	7,500	3,500
51	Recording Software&Supplies	27,000		27,540	27,540	-
52	Records Automation/Preservation	11,500	12,727	11,500	11,500	-
53	Computer Software/Hardware	500	240	1,000	1,000	-
54	Records Restoration					-
55 SUB-TOTAL TOWN CLERK/TREAS.		268,837	227,615	292,872 \$	346,185 \$	53,313

EXPENDITURE CATEGORIES		FY 2023	FY 2023	FY 2024	FY 2025	FY 2025
ITEM		2022-23	2022-23	2023-24	2024-25	INCR
		BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)
PLANNING & ZONING						
1	Salaries	190,944	194,669	175,311	234,845	59,535
2	Contract Services					-
3	Benefits	78,532	57,361	68,594	63,619	(4,974)
4	Planning Expense	7,000	3,350	7,000	10,000	3,000
5	Conferences and Training	2,000	1,541	2,000	6,500	4,500
6	Special Projects				20,000	20,000
7	Grant Funded Projects	10,000	9,020	10,000	8,000	(2,000)
8	Planning Projects w/o Grants	10,000			40,000	40,000
9	Planning Assistance	10,000	4,784	10,000	10,000	-
10	Enforcement & Technical Asstance					-
11	GIS & Permit Software	600		600	600	-
12	SUB-TOTAL PLANNING	-----	-----	-----	-----	-----
13	AND ZONING	\$309,076	\$270,725	\$273,504	\$ 393,564	\$ 120,060
14 ASSESSING						
15	Salaries	\$ 97,873	\$ 43,217	\$ 88,434	\$ 79,529	(8,905)
16	Benefits	44,568	27,799	62,816	53,458	(9,358)
17	Admin Asst.	24,038	33,615	27,300	60,420	33,120
18	Expenses	4,000	5,085	4,000	4,000	-
19						
20	SUB-TOTAL ASSESSING	\$ 170,478	\$ 109,716	\$ 182,550	\$ 197,408	\$ 14,858
BUILDINGS & GROUNDS						
21	Salaries	\$ 119,503	\$ 122,497	\$ 120,723	\$ 128,477	7,754
22	Benefits	60,476.22	56,053.00	59,992.44	47,718	(12,275)
23	Town Center Operating expense	53,000.00	52,322.00	53,000.00	55,000	2,000
24	Town Center Bldg. Improvements	5,000.00	8,857.00	5,000.00	10,000	5,000
25	Town Hall Slate Roof repairs				28,000	28,000
26	Town Hall Operating & Maint. Expense	25,000.00	3,644.00	25,000.00	26,500	1,500
27	Town Hall & Library Heating Fuel	8,000.00	2,243.00	8,800.00	9,500	700
28	Town Hall Clock Restoration/Maint.			1,000.00	1,000	-
29	Town Hall Curtain Replacement					-
30	Town Center Heating Fuel	18,000.00	20,972.00	24,150.00	25,358	1,208
31	Town Center Utilities	55,000.00	41,208.00	63,250.00	65,000	1,750
32	Greenbacker Solar		11,114.00			
33	Pierson Building Maintenance	10,000.00	1,303.00	10,000.00	15,000	5,000
34	Truck Replacement		65,907.00			
35	Transfer to HW Equip. Fund	500.00		500.00	500	-
36	Recreation Fields Maintenance	5,000.00	2,420.00	7,000.00	8,000	1,000
37	Bike/Ped Trails Maint.	5,000.00	14,514.75	5,000.00	5,000	-
38	Grounds Equipment				19,000	
39	Town Energy Improvements	4,000.00	5,632.50	4,000.00	7,000	3,000
40	Capital Projects					-
48	Transfer to Capital Equipment Fund	50,000.00	20,159.00	50,000.00	50,000	-
49	Training Expense			\$0	1,000	
50	SUB-TOTAL BUILDINGS & GROUNDS	\$ 418,479	\$ 428,846	\$ 437,416	\$ 502,052	\$ 44,636
STORMWATER						
51	Transfer to Stormwater Fund	\$190,000	\$190,000	\$101,000	101,000	-
52	SUB-TOTAL	-----	-----	-----	-----	-----
53	STORMWATER	\$ 190,000	\$ 190,000	\$ 101,000	\$ 101,000	\$ -

EXPENDITURE CATEGORIES

ITEM		FY 2023 2022-23 BUDGET	FY 2023 2022-23 ACTUAL	FY 2024 2023-24 BUDGET	FY 2025 2024-25 BUDGET	FY 2025 INCR (DECR)
HARBORMASTER						
1	Salary	\$ 5,800	5,958	\$ 6,200	\$ 6,820	620
2	FICA	\$444	453	\$474	497	23
3	Mooring & Dock Inspections/Maint.	18,600	11,955	18,600	18,600	-
4	Seasonal Dock&Buoy Install/Removal	7,800	15,350	7,800	7,800	-
5	Equipment	3,000	1,111	3,000	3,000	-
6	Admin exp.	300		300	300	-
7	Transfer to Bay Park Fund	14,156		14,726	19,983	5,257
8	SUB-TOTAL					
9	HARBORMASTER	\$ 50,100	\$ 34,827	\$ 51,100	\$ 57,000	\$ 5,900
POLICE						
10	Salaries	\$ 1,093,348	\$ 938,694	\$ 1,149,824	\$ 1,387,254	237,430
11	Overtime & Doubletime	153,000	102,353	154,000	180,343	26,343
12	Special Duty details	17,000	8,291	17,000	17,000	-
13	Special Duty Enforcement Grants	17,000	2,345	17,000	17,000	-
14	Longevity Pay		1,200		5,000	5,000
15	O/S Patrol Services		55,840			
16	Equipment Grant					-
17	Bulletproof Vests		2,877	4,500	4,500	-
18	Benefits	439,200	279,489	446,114	492,978	46,864
19	Recruitment & Retention Program			20,000	50,000	30,000
20	Employee Assistance Program	6,000	1,000	5,000	6,000	1,000
21	Community Outreach Program	16,500	20,453	17,845	19,726	1,881
22	Office Expense	11,500	9,238	7,200	8,500	1,300
23	Telephones	14,500	5,421	3,500	3,500	-
24	Lifeline System	22,500		22,500		(22,500)
25	Radio Expense	14,500		16,800	16,800	-
26	Travel/Conferences	5,000	1,932	6,500	6,500	-
27	Police Technology	35,000	30,719	40,000	40,000	-
28	Police Training	12,500	6,481	15,000	15,000	-
29	Gasoline	35,000	23,049	35,000	35,000	-
30	Tires	6,500	1,456	7,500	7,500	-
31	Vehicle Maint.	20,000	13,898	20,000	20,000	-
32	General Equipment	6,000	2,707	6,000	6,000	-
33	Firearms & Ammunition	5,500	4,861	5,500	5,500	-
34	Evidence Management	5,000	703	5,000	5,000	-
35	Uniform Purchase	12,000	10,437	15,000	15,000	-
36	Uniform Cleaning	3,500	2,404	3,500	3,500	-
37	Building expense	4,000	7,158	4,000	4,000	-
38	Computer Maint/Use	20,000	6,584	20,000	20,000	-
39	Matching Funds for Grants	1,000	30	1,000	1,000	-
40	Capital Improvements	20,000	10,604	20,000	20,000	-
41	Transfer to Cruiser Fund	45,000	45,000	50,000	100,000	50,000
42	Animal Enforcement	3,100	1,200	3,100	3,100	-
43	C.U.S.I	14,400	11,573	15,000	15,000	-
44	SUB-TOTAL POLICE	\$ 2,058,548	\$ 1,607,997	\$ 2,153,382	\$ 2,530,701	\$ 377,319

EXPENDITURE CATEGORIES		FY 2023	FY 2023	FY 2024	FY 2025	FY 2025
ITEM		2022-23	2022-23	2023-24	2024-25	INCR
		BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)
FIRE DEPARTMENT						
1	Volunteer Stipends	\$ 100,000	\$ 84,688	\$ 125,000	\$ 138,000	13,000
2	Chief Salary			\$ 25,000	\$ 80,000	55,000
3	FICA / Benefits	7,650	3,346	13,313	22,557	9,245
4	Office Supplies & Services	9,850	14,164	9,055	21,965	12,910
5	Utilities, Heating Fuel & service	11,000	8,796	11,000	11,000	-
6	Fire Prev. & Training	9,000	8,800	16,500	16,500	-
7	Communication Systems	15,080	19,385	10,600	10,900	300
8	Fire Prot. Clothing	37,575	29,079	42,400	40,000	(2,400)
9	Uniforms	5,000	11,895	6,000	6,500	500
10	Gas & Oil	5,000	7,031	12,500	12,500	-
11	Operational Supplies	8,500	3,342	9,350	11,172	1,822
12	Equipment Maint.	36,700	29,638	46,300	49,500	3,200
13	Equipment Reserve Fund	50,000	50,000	100,000	50,000	(50,000)
14	Building Maint.	15,000	12,178	12,000	13,800	1,800
15	Fire Equipment	31,200	47,698	12,500	16,000	3,500
16	Grant Projects					-
17	Marine Apparatus	16,700	7,053	6,800	3,000	(3,800)
18	Periodicals & Memberships	2,500	986	2,800	2,800	-
19	Membership events/awards	9,000	9,043	7,000	7,000	-
20	Health & OSHA Compliance	3,325	5,543	7,975	8,975	1,000
21	Capital Improvements		\$93,750			-
22	SUB-TOTAL FIRE DEPARTMENT	\$ 373,080	\$ 446,415	\$ 476,093	\$ 522,169	\$ 46,077
PUBLIC SAFETY & DISPATCH						
23	Dispatch Salaries	\$ 481,000	\$ 549,778	\$ 576,119	\$ 667,169	91,050
24	Overtime & Doubletime	84,648	113,993	92,868	108,972	16,104
25	Recruitment/Retention Program				25,000	25,000
26	Longevity Payments					-
27	Office Expense		6,451	5,000	5,000	-
28	Benefits	170,308	186,243	187,534	218,625	31,091
29	Training	2,500	170	2,500	2,500	-
30	Uniforms	3,500	503	3,500	3,500	-
31	Uniform Cleaning	100		100	100	-
32	Capital Improvements	20,000	12,800	20,000	20,000	-
33	Dispatch Radio Equip. (Maint. Contract)	14,000	26,904	18,000	18,000	-
34	Telephones		2,020	2,500	2,500	-
35	Technology Mgmt. Fee	8,000	2,695	5,000	5,000	-
36	Communications Transmission Equip Impr.	25,000		25,000		(25,000)
37	Computer Use	13,000	14,797	15,000	15,000	-
38	SUB-TOTAL PUBLIC					
39	SAFETY & DISPATCH	\$ 822,055	\$ 916,354	\$ 953,121	\$ 1,091,366	\$ 138,245

EXPENDITURE CATEGORIES		FY 2023	FY 2023	FY 2024	FY 2025	FY 2025
ITEM		2022-23	2022-23	2023-24	2024-25	INCR
		BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)
HIGHWAY						
1	Salaries	\$ 309,137	\$ 307,648	\$ 404,621	\$ 463,536	58,915
2	Overtime	33,230		36,523	42,363	5,840
3	Benefits	139,057	100,671	181,776	145,698	(36,078)
4	Inter-Dept. Assistance	2,000		2,000	2,000	-
5	Road Maintenance	45,000	31,182	45,000	55,000	10,000
6	Tree Removal	6,000	4,442	6,000	10,000	4,000
7	Drainage System Maintenance	20,000	778	20,000	20,000	-
8	Capital Projects	30,000		30,000	50,000	20,000
9	Retreatment (Paving)	350,000	417,124	400,000	500,000	100,000
10	Sidewalk Maint. & Traffic Safety Imprvmnt:	50,000	125,128	50,000	75,000	25,000
11	Line Striping and crosswalks	10,000	33,914	20,000	25,000	5,000
12	Engineering Svcs.	3,000	438	3,000	4,000	1,000
13	Street Signs	6,000	1,815	6,000	6,000	-
14	Winter Sand	6,000	4,403	6,000	7,000	1,000
15	Salt	130,000	117,060	143,000	155,000	12,000
16	Garage Heating Fuel	7,000	6,059	7,700	8,500	800
17	Garage Utilities	14,000	11,463	15,400	16,500	1,100
18	Uniforms	4,900	5,461	5,243	6,000	757
19	Gas & Diesel	29,400	34,041	32,340	35,000	2,660
20	Equip. Repair & Maint	60,000	70,273	60,000	65,000	5,000
21	Transfer To Equip. Repl. Fund	150,000	15,000	100,000	125,000	25,000
22	Garage Expense & Supplies	8,000	15,230	8,000	9,000	1,000
23	Building Maintenance	10,000	105	10,000	10,000	-
24	Street Light Installation/upgrade	0		0	0	-
25	Street & Caution Lights	11,000	11,386	11,000	15,000	4,000
26	Irish Hill to Thompson Rd Bike/Ped Path	20,000		20,000		(20,000)
27	SUB-TOTAL HIGHWAY	\$ 1,453,724	\$ 1,313,621	\$ 1,623,603	\$ 1,850,597	\$ 226,994

EXPENDITURE CATEGORIES		FY 2023	FY 2023	FY 2024	FY 2025	FY 2025
ITEM		2022-23	2022-23	2023-24	2024-25	INCR
		BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)
HEALTH & SOCIAL SERVICES						
1	Salary - Health Officer	\$ 1,000	\$	1,000	\$ 1,000	-
2	FICA	77		77	77	-
3	Social Service Agencies	38,000	38,000	38,000	38,000	-
4	Transfer to Shelburne Community Fund	2,000	2,200	2,000	2,000	-
5	Health Officer Expense	700		700	700	-
6	SUB-TOTAL HEALTH &	-----		-----	-----	-----
7	SOCIAL SERVICES	\$ 41,777	\$ 40,200	\$ 41,777	\$ 41,777	0
RESCUE						
8	Volunteer Training Compensation	\$ 22,000	\$ 24,093	\$ 22,000	\$ 22,000	-
9	Volunteer Incentive Compensation	43,000	22,319	34,000		(34,000)
10	Paid Full/Part-Time compensation	129,543	151,770	165,001	486,308	321,307
11	Overtime	3,746	9,774	8,689	0	(8,689)
12	Benefits	50,962	26,332	52,068	71,926	19,858
13	Medical Supplies	40,000	23,515	37,000	21,550	(15,450)
14	Uniforms/Jump Suits	2,000	401	5,000	10,000	5,000
15	Operational Expense	27,000	40,061	30,000	93,390	63,390
16	Ambulance Transport Billing service	24,500	23,184	18,000	23,376	5,376
17	Oxygen	3,600	6,536	4,500	6,400	1,900
18	Training	14,400	1,094	5,200	30,000	24,800
19	Office Expense	2,000	2,525	1,500	2,000	500
20	Office Equip.	400	375	400	500	100
21	Communications	21,000	4,511	14,600	19,385	4,785
22	Vehicle Expense	9,500	13,018	9,500	16,000	6,500
23	Building Heating Fuel	2,500	2,337	3,000	3,000	-
24	Building Utilities	6,000	7,568	5,000	5,000	-
25	Building Maintenance	12,000	13,703	40,000	10,000	(30,000)
26	Immunizations		1,137			-
27	Public Education					-
28	COVID Expenses					-
29	Trsf to Ambulance Replacement Fund	\$25,000	\$25,000	\$45,000	45,000	-
29	SUB-TOTAL RESCUE	\$ 439,150	\$ 399,253	\$ 500,458	\$ 865,835	\$ 365,377

EXPENDITURE CATEGORIES		FY 2023	FY 2023	FY 2024	FY 2025	FY 2025
ITEM		2022-23	2022-23	2023-24	2024-25	INCR
		BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)
CEMETERIES						
1	Salaries	\$ 32,915	\$ 29,893	\$ 37,809	\$ 50,868	13,059
2	Interments	3,000	9,300	4,000	4,000	-
3	Benefits	2,885	2,998	3,260	4,259	999
4	Supplies & Tools	600	1,223	600	700	100
5	Committee Expenses	100		100	100	-
6	Gas Expense	1,000	2,421	1,250	1,400	150
7	Equip. Maint.	800	1,211	800	900	100
8	Equip. Purchases	500	42	500	300	(200)
9	Capital Projects	6,000	4,642	6,000	6,000	-
10	Transfer to Tractor Fund	1,600	1,600	1,600	1,600	-
11	Outside Services	3,000	3,416	3,000	3,400	400
	Veterans Flags				800	
12	Cremation Garden	1,000	902	1,300	1,300	-
13	SUB-TOTAL CEMETERIES	\$ 53,400	\$ 57,648	\$ 60,219	\$ 75,627	\$ 14,608
PARKS & RECREATION						
14	Admin Salaries	\$ 114,274	\$ 125,324	\$ 119,988	\$ 160,838	40,850
15	Beach Salaries	27,988	23,045	34,040	33,560	(480)
16	Benefits	70,937	59,917	71,743	64,818	(6,925)
17	Admin. Expenses	8,875	8,219	8,910	9,225	315
18	Online Registration Transaction Costs	2,450		3,000		(3,000)
19	Public Information	5,290	3,880	5,290	4,940	(350)
20	Beach Maintenance	3,400	802	3,400	3,100	(300)
21	Beach Capital Improvements					-
22	Beach Equipment	1,200	1,324	1,125	1,300	175
23	Beach Admin. & Utilities	2,966	2,312	2,976	2,668	(308)
24	Adult Sports Leagues	100	170	150	150	-
25	Swim Lesson Supplies	50	184	50	50	-
26	Youth Basketball	3,753	3,256	3,711	4,518	807
27	Little League Baseball					-
28	Babe Ruth Baseball					-
29	Softball					-
30	Summer Soccer Camp	7,000	7,900	8,525	8,500	(25)
31	Youth Soccer	10,195	9,128	13,290	11,247	(2,043)
32	Recreation Programs (Non-League)	32,720	35,643	32,455	35,350	2,895
33	Special Events/Concerts/Firewrks	13,000	12,114	13,975	14,975	1,000
34	Ski Program	8,710	15,453	15,390	17,800	2,410
35	Davis Park	3,300	3,148	3,200	4,000	800
36	Park Maintenance	7,970	7,032	7,845	7,930	85
37	Beach House Replacement					-
38	Repave Beach Parking Lot					-
39	Martial Arts					-
40	Lacrosse Programs	8,080	8,935	9,050	8,545	(505)
41						
42	SUB-TOTAL PARKS & RECREATION	\$ 332,258	\$ 327,786	\$ 358,113	\$ 393,514	\$ 35,402

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EXPENDITURE CATEGORIES		FY 2023	FY 2023	FY 2024	FY 2025	FY 2025
ITEM		2022-23	2022-23	2023-24	2024-25	INCR
		BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)
LIBRARY						
43	Salaries	\$ 276,296	\$ 305,332	\$ 322,832	\$ 394,807	71,975
44	Benefits	122,168	120,141	134,300	154,673	20,373
45	Supplies	3,500	3,823	3,675	6,000	2,325
46	Books,Tapes,Periodicals,AV Mat'ls.	50,000	42,696	60,000	70,000	10,000
47	Building Maint. Expense	23,500	27,018	24,675	32,000	7,325
48	Library Utilities	22,500	49,929	23,625	24,334	709
49	Equipment Maint & Repair	500	629	500	4,000	3,500
50	Administrative Expense	1,000	1,082	1,000	6,600	5,600
51	Computer/Technology Expense	7,000	8,455	7,350	15,000	7,650
52	Programs	3,000	1,873	3,150	5,000	1,850
53	Public Information	100	52	100	100	-
54	SUB-TOTAL LIBRARY	\$ 509,563	\$ 561,030	\$ 581,207	\$ 712,514	\$ 131,307

EXPENDITURE CATEGORIES		FY 2023	FY 2023	FY 2024	FY 2025	FY 2025
ITEM		2022-23	2022-23	2023-24	2024-25	INCR
		BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)
DEBT PAYMENTS						
1	Quint Ladder Truck 2017	\$85,372	\$75,563	\$83,821	83,821	-
2	Library/Town Hall 2018	155,180	128,115	153,015	153,015	-
3	Library/Town Hall 2019	283,267	239,814	283,267	283,267	-
4	Rec. Path 2008 Bond; 2012 issue	25,376	22,730			-
5	Town Center Project					-
6	Recreation Fields Project	81,927		78,572	78,572	-
7	Rec. Path 2008 Bond; 2008 issue	20,934	20,593	20,441		(20,441)
8	Rec. Path 2008 Bond; 2010 issue	25,228	25,676	25,228	25,228	-
9	FY 2017 Capital Projects	47,000				-
10	Beaver Creek 2009 Bond	42,134	36,390	40,815	40,815	-
11	Police Radio Replacements 2020	36,276				-
12	Irish Hill Bike / Ped. Path	20,000			2,250	2,250
13	Fire/Rescue Station Land Bond issue	40,000	7,820	30,600	30,600	-
14	2021 Route 7 Sewer Line, Town Portion	8,000		8,000		(8,000)
15	Fire Dept. Utility Truck			9,000	9,000	-
16	Fire Dept. Communication Upgrades			12,922	12,922	-
17	Beach House Debt pmt					-
18	Fire Dept. Portable Radios			15,008	15,008	-
SUB-TOTAL						
19	DEBT PAYMENTS	\$ 870,694	\$ 556,701	\$ 760,689	\$ 734,498	\$ (26,191)
INTER-GOVERNMENTAL TRANSFERS						
20	County Tax	\$ 74,519	\$ 73,360	\$ 75,946	\$ 79,743	3,797
21	Grtr. Burl. Ind. Devel. Corp (GBIC)	1,200	1,200	1,200	1,200	-
22	Chitt Cty Regional Planning(CCRPC)	17,900	17,874	18,307	19,666	1,359
23	Green Mountain Transit (GMT)	108,000	107,903	111,240	114,657	3,417
SUB-TOTAL INTER-						
24	GOVERNMENTAL TRANSF.	\$ 201,619	\$ 200,337	\$ 206,693	\$ 215,266	\$ 8,573
BENEFITS						
25	EB Retirement					
26	HRA & Flex Spending Admin.	\$21,500	155,400	\$21,500	21,500	-
27	Health Insurance Reimbursements	68,240		67,895	80,315	12,420
28	Fleet Share				18,000	18,000
29	Social Security					-
30	Health Insurance Premium Contr.					-
31	Employee Assistance Program	700		700	700	-
32	Retiree Dental Insurance	1,848		1,848	1,848	-
33	Employee Events/Recognition	2,000		3,000	5,000	2,000
34	Employee Parity Raises			35,000	17,000	(18,000)
SUB-TOTAL BENEFITS						
35	SUB-TOTAL BENEFITS	\$ 94,288	\$ 155,400	\$ 129,943	\$ 144,363	\$ 14,420

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EXPENDITURE CATEGORIES		FY 2023	FY 2023	FY 2024	FY 2025	FY 2025
ITEM		2022-23	2022-23	2023-24	2024-25	INCR
		BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)
1	2020 COVID Pandemic					-
2	BCA Appeals Interest					-
3	Abatements/Adjustments					-
4	Town Committees Support	3,500		3,500	15,000	11,500
5	Open Space Lands	15,000		50,000		(50,000)
6	Equity & Diversity Commtee	10,000		10,000	10,000	-
7	Town Community Events	1,500		1,500	1,500	-
8	Tree Warden Stipend			1,500	1,500	-
9	Tree Conservation	6,300		6,300	6,300	-
10	Emerald Ash Borer Tree Management	28,800		28,800	28,800	-
11	Town Fire Hydrant Maintenance	5,000		5,000	5,000	-
23	Transfer to Capital Improvement Fund				737,900	
SUB-TOTAL MISC.		\$ 71,600	\$	108,100	\$ 806,000	\$ (38,500)
OPEN SPACE FUND						
24	Transfer to Open Space Fund	50,000	50,000	50,000		(50,000)
25	SUB-TOTAL	0		50,000	0	(50,000)
26	GRAND TOTAL EXPENDIT.	\$9,842,992	\$8,867,296	\$10,746,061	\$12,964,984	\$ 1,424,875