

**TOWN OF SHELBURNE  
PROPOSED GENERAL FUND FY 2010-11 BUDGET  
REVENUE & EXPENDITURE  
SUMMARY**

REVENUE CATEGORIES	FY 2009 2008-09 BUDGET	FY 2009 2008-09 ACTUAL	FY 2010 2009-10 BUDGET	FY 2011 PROPOSED BUDGET	FY 2011 INCR (DECR)	% CHG.
Taxes, Penalties & Interest	4,588,169	\$4,513,439	\$4,668,382	4,586,394	(\$81,988)	-1.8%
Town Clerk's Office	93,925	107,767	76,750	125,450	\$48,700	63.5%
Highways & Public Works	304,800	448,471	355,093	214,183	(\$140,910)	-39.7%
Police & Emergency Dispatch	239,213	401,493	328,400	407,500	\$79,100	24.1%
Water & Sewer Admin.	117,412	117,412	120,934	123,353	\$2,419	2.0%
Cemetery	4,750	5,800	4,750	5,100	\$350	7.4%
Planning & Zoning	68,950	33,171	65,750	52,300	(\$13,450)	-20.5%
Recreation	139,240	160,057	158,824	182,970	\$24,146	15.2%
Library	350	518	0	0	\$0	0.0%
Investment Interest	65,000	26,878	34,000	15,000	(\$19,000)	-55.9%
Applied Surplus	135,000	0	0	0	\$0	0.0%
Rescue	356,757	343,038	176,636	217,612	\$40,975	23.2%
Building Use/Lease Income	107,010	109,025	110,000	111,600	\$1,600	1.5%
Transfer From Reappraisal fund	25,000	25,000	0	17,500	\$17,500	0.0%
Transfer from Funds / Misc.	281,790	333,527	298,664	467,893	\$169,229	56.7%
<b>TOTAL REVENUES</b>	<b>6,527,365</b>	<b>\$6,625,595</b>	<b>\$6,398,183</b>	<b>\$6,526,854</b>	<b>\$128,671</b>	<b>2.0%</b>
<b>EXPENDITURE CATEGORIES</b>						
Selectboard/VLCT/Town Rpts.	23,462	\$22,484	\$23,093	17,889	(\$5,204)	-22.5%
Legal	35,000	95,548	92,300	50,000	(\$42,300)	-45.8%
Town Manager's Office	126,900	124,958	131,420	133,924	\$2,504	1.9%
Administrative Services	98,850	78,794	95,450	96,950	\$1,500	1.6%
Elections	14,700	22,144	5,500	14,000	\$8,500	154.5%
Finance & Insurance	333,548	325,098	329,286	360,606	\$31,320	9.5%
Town Clerk's Office	156,948	130,773	151,715	191,233	\$39,517	26.0%
Planning & Zoning	176,772	138,451	180,342	162,990	(\$17,353)	-9.6%
Assessing/Reappraisal	90,637	64,278	68,600	78,163	\$9,563	13.9%
Buildings & Grounds	238,912	226,855	247,666	249,300	\$1,634	0.7%
Public Works	359,876	467,649	253,976	91,150	(\$162,826)	-64.1%
Police	932,957	1,056,651	972,141	1,007,223	\$35,082	3.6%
Fire Dept.	129,675	152,782	102,935	259,760	\$156,825	152.4%
Public Safety/Dispatch	305,844	310,952	350,722	341,973	(\$8,749)	-2.5%
Highway	947,167	963,297	1,010,026	1,028,023	\$17,997	1.8%
Health/Social Services	37,674	37,599	38,475	1,325	(\$37,150)	-96.6%
Rescue	350,105	336,386	176,636	196,118	\$19,482	11.0%
Cemetery	37,239	32,708	38,502	38,629	\$127	0.3%
Recreation	211,243	216,517	236,342	260,580	\$24,238	10.3%
Harbormaster	23,351	19,412	30,816	22,090	(\$8,726)	-28.3%
Library	196,379	199,439	209,416	233,377	\$23,961	11.4%
Debt Service	635,550	631,831	580,299	590,709	\$10,410	1.8%
Inter-Governmental Transfers	157,391	160,806	165,023	172,457	\$7,434	4.5%
Benefits	857,184	833,273	870,802	916,386	\$45,583	5.2%
Selectbrd Discr./Other Projects	11,500	15,061	11,700	12,000	\$300	2.6%
Community Improvement	38,500	35,910	25,000	0	(\$25,000)	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>6,527,365</b>	<b>\$6,699,656</b>	<b>\$6,398,183</b>	<b>\$6,526,854</b>	<b>\$128,671</b>	<b>2.0%</b>
Revenue - Expenditures	0	(74,061)	0	0		
Grand List	14,067,643	14,067,643	14,386,046	14,376,000	(10,046)	-0.1%
<b>Tax Rate</b>		<b>\$0.3216</b>	<b>\$0.3196</b>	<b>\$0.3125</b>	<b>(\$0.007)</b>	<b>-2.2%</b>
Tax rate Change From Prior Yr.	reappraisal yr	-\$0.129	-\$0.002	-\$0.007		
Tax rate % Change From Prior Yr.	reappraisal yr	-29%	-0.6%	-2.2%		

REVENUE CATEGORIES	FY 2009	FY 2009	FY 2010	FY 2011	FY 2011	% CHG.	Notes
	2008-09 BUDGET	2008-09 ACTUAL	2009-10 BUDGET	PROPOSED BUDGET	INCR (DECR)		
<b>TAXES</b>							
Property Taxes	4,522,169	4,409,387	\$4,596,382	<b>\$4,492,394</b>	-\$103,988		
Prior Year Taxes/Tax sale procds		63		<b>4,000</b>	0		
Late HS122 Filing Penalty	2,000	6,517	3,000	<b>4,000</b>	1,000		
Penalty Income	46,000	57,977	49,000	<b>55,000</b>	6,000		
Interest Income	18,000	39,549	20,000	<b>35,000</b>	15,000		
Tax Appeal Reductions	0	(54)	0	<b>0</b>	0		
<b>SUB-TOTAL TAXES</b>	<b>4,588,169</b>	<b>4,513,439</b>	<b>\$4,668,382</b>	<b>\$4,586,394</b>	<b>-\$81,988</b>	<b>-1.8%</b>	
<b>TOWN CLERK'S OFFICE</b>							
Liquor Licenses	2,500	2,380	2,400	<b>2,400</b>	0		
Animal Licenses	5,000	4,565	5,000	<b>4,800</b>	(200)		
Fish & Game Licenses	175	104	150	<b>100</b>	(50)		
Marriage/Civil Union Licenses	400	440	400	<b>450</b>	50		
Deed Recordings	50,000	62,944	35,000	<b>40,000</b>	5,000		
Misc. Income	500	384	500	<b>400</b>	(100)		
Green Mtn Passports	100	94	100	<b>100</b>	0		
Vault Time Fee	2,000	1,826	1,000	<b>1,500</b>	500		
Copier Use	7,500	5,828	5,000	<b>5,000</b>	0		
Vital Statistics Copies	5,000	4,604	5,000	<b>2,000</b>	(3,000)		
Passport Fees	5,000	6,100	4,000	<b>5,000</b>	1,000		
Passport Photos		2,570					
Motor Vehicle Registrations	750	687	700	<b>700</b>	0		
Grant Revenues				<b>3,000</b>	3,000		
Trsf. from Records Reserve Fund	15,000	15,243	17,500	<b>60,000</b>	42,500		Note 1
<b>SUB-TOTAL</b>	<b>93,925</b>	<b>107,767</b>	<b>76,750</b>	<b>125,450</b>	<b>48,700</b>	<b>63.5%</b>	
<b>HIGHWAYS/ PUBLIC WORKS</b>							
Hwy State Aid	136,800	132,134	123,493	<b>137,083</b>	13,590		
Hwy Permits	2,000	1,820	2,100	<b>2,100</b>	0		
Road Cut Permits	14,000	39,750	14,000	<b>14,000</b>	0		
State Paving/Road Constr. Grant			60,000	<b>60,000</b>	0		
Harbor Road Bridge Grant	150,000	175,160			0		
Bike Path Grants		19,259			0		
Mt. Philo Sidewalk Grant		9,495			0		
Stormwater Maintenance Fees		740	1,000	<b>1,000</b>	0		
Longmeadow Stormwater Grant		23,560	154,500		(154,500)		
Equipment Use Charges	2,000	0			0		
Construction Reimbursements		46,552			0		
<b>SUB-TOTAL HIGHWAYS</b>	<b>304,800</b>	<b>448,471</b>	<b>355,093</b>	<b>214,183</b>	<b>(140,910)</b>	<b>-39.7%</b>	
<b>POLICE &amp; EMERGENCY DISPATCH</b>							
Judicial Fees	70,000	35,454	53,000	<b>53,000</b>	0		
Special Duty Reimbursement	28,413	28,055	29,000	<b>29,000</b>	0		Note 2
Charlotte Patrol		5,985	15,000	<b>20,000</b>	5,000		Note 3
Special Duty Enforcement Grants		125,240					
Other Fees	300	1,087	200	<b>300</b>	100		
Animal Enforcement	500	200	500	<b>500</b>	0		
Insurance Reports	1,000	1,670	1,200	<b>1,300</b>	100		
Fingerprinting	2,000	4,395	2,000	<b>2,100</b>	100		
Dispatch Contracts	124,000	94,707	125,000	<b>130,300</b>	5,300		
State E911 Call Center		90,000	90,000	<b>90,000</b>	0		Note 4
Alarm Monitoring Fees	4,000	4,580	3,500	<b>4,000</b>	500		
Alarm Permits	9,000	10,120	9,000	<b>10,000</b>	1,000		
C.O.P.S. Police Officer Grant				<b>67,000</b>	67,000		Note 5
<b>SUB-TOTAL POLICE/DISPATCH</b>	<b>239,213</b>	<b>401,493</b>	<b>328,400</b>	<b>407,500</b>	<b>79,100</b>	<b>24.1%</b>	

REVENUE CATEGORIES	FY 2009 2008-09 BUDGET	FY 2009 2008-09 ACTUAL	FY 2010 2009-10 BUDGET	FY 2011 PROPOSED BUDGET	FY 2011 INCR (DECR)	% CHG.	Notes
<b>WATER &amp; SEWER ADMINISTRATION</b>							
Sewer Dept. Admin.	58,706	58,706	60,467	61,677	1,209		
Water Dept. Admin.	58,706	58,706	60,467	61,677	1,209		
<b>SUB-TOTAL</b>	-----	-----	-----	-----	-----		
<b>WATER &amp; SEWER ADMIN.</b>	117,412	117,412	120,934	123,353	2,419	2.0%	
<b>CEMETERY</b>							
Cemetery Interest	3,000	3,000	3,000	3,000	0		
Cemetery Other	1,750	2,800	1,750	2,100	350		
<b>SUB-TOTAL CEMETERY</b>	4,750	5,800	4,750	5,100	350	7.4%	
<b>PLANNING/ZONING:</b>							
Building Permits	26,000	14,436	17,500	17,500	0		
Site Plan/Subdiv Fees	17,000	10,123	20,000	20,000	0		
Sign Permits	1,250	1,025	1,200	1,250	50		
Town Regs/Plan/Public Wk spec.	200	177	250	250	0		
Zoning Fees / Fines		2,727	1,500	500	(1,000)		
Planning/Zoning Other	500	1,449			0		
Indep. Technical Review Reimb.	4,500	2,395	5,000	5,000	0		
Grant Revenues	19,500	839	20,300	7,800	(12,500)		
<b>SUB-TOTAL</b>	-----	-----	-----	-----	-----		
<b>PLANNING/ZONING</b>	68,950	33,171	65,750	52,300	(13,450)	-20.5%	
<b>RECREATION</b>							
Beach Stickers/Fees	8,500	10,637	8,700	10,050	1,350		
Recreation Programs	21,485	24,365	19,889	31,015	11,126		
Adult Leagues	1,250	1,247	1,170	1,295	125		
Little League	16,587	16,204	22,235	22,583	348		
Babe Ruth	2,650	3,275	5,110	5,960	850		
Summer Baseball	1,920	1,170	600	600	0		
Softball	1,200	1,275	1,440	1,840	400		
Swimming Lessons	1,250	2,717	1,250	1,250	0		
Dog Obedience	4,680	4,558	5,040	5,040	0		
Martial Arts	3,648	6,208	5,340	6,850	1,510		
Youth Basketball	4,250	3,504	4,380	4,440	60		
Soccer	13,450	12,765	11,850	11,950	100		
Summer Soccer Camp	17,320	14,102	16,250	15,582	(668)		
Ski Program	11,675	15,977	22,500	14,600	(7,900)		
Concerts/Special Events	11,050	15,111	12,350	12,450	100		
Lacrosse	2,325	5,477	5,720	7,465	1,745		
Donations	2,000	725	1,000	500	(500)		
Recreation Facility/Field Use Fees	14,000	14,591	14,000	14,500	500		
Transfer From baseball Funds		5,908			0		
Capital Project Grants/Donations				15,000	15,000		Note 6
Misc. Income		242					
<b>SUB-TOTAL RECREATION</b>	139,240	160,057	158,824	182,970	24,146	15.2%	
<b>LIBRARY</b>							
Fines	200						
Copier Fees	150						
Grant Revenues		518					
<b>SUB-TOTAL LIBRARY</b>	350	518	0	0	0	0.0%	
<b>FINANCIAL MANAGEMENT</b>							
Investment Interest	65,000	26,878	34,000	15,000	(19,000)		
Applied Surplus	135,000	0			0		
<b>SUB-TOTAL</b>	-----	-----	-----	-----	-----		
<b>FINANCIAL MANAGEMENT</b>	200,000	26,878	34,000	15,000	(19,000)	-55.9%	

REVENUE CATEGORIES	FY 2009 2008-09 BUDGET	FY 2009 2008-09 ACTUAL	FY 2010 2009-10 BUDGET	FY 2011 PROPOSED BUDGET	FY 2011 INCR (DECR)	% CHG.	Notes
<b>RESCUE</b>							
Transfer From Ambulance Fund	356,757	341,378	176,636	217,612	40,975		Note 7
First Aid/ CPR Class Fees		1,660					
<b>SUB-TOTAL RESCUE</b>	356,757	343,038	176,636	217,612	40,975	23.2%	
<b>MISCELLANEOUS</b>							
Miscellaneous	2,750	16,274	2,000	2,000	0		
Fire/Rescue Grants				147,250	147,250		Note 8
Fire Dept. Grants/Donations	3,000	5,500	1,750		(1,750)		
Insurance Claims		28,416			0		
Pymt. in Lieu of Taxes	5,340	5,267	5,500	5,500	0		
Current Use Payment	65,000	66,340	67,000	69,300	2,300		
Mooring Fees	37,100	38,975	38,775	38,775	0		
Town Ctr./ Tn Hall Facilities Use	7,210	9,515	8,500	10,000	1,500		
Act 60/68 Administration	30,000	33,533	35,000	34,000	(1,000)		
Pierson Bldg. Lease	12,000	4,000	6,000	27,736	21,736		
CSSU Village Ctr. Lease	64,000	64,000	64,000	64,000	0		
CSSU Bldg. Maint. Allocation	35,800	35,510	37,500	37,600	100		
CSSU Phone Charges			4,422	4,422	0		
Cellular Tower Fees	44,600	52,311	71,700	73,500	1,800		
Transfer From Reappraisal Fund	25,000	25,000		17,500	17,500		
Transfer From VELCO easement fnd.	82,000	82,911			0		
Transfer From VLCT Health Ldr. Fnd.			20,000	10,000	(10,000)		
Transfer From Davis Park Fund			3,610	15,110	11,500		
Transfer From Bay Park Fund			8,000		(8,000)		
Transfer Fr. Rec. Impact Fees Acct.			20,000	15,000	(5,000)		
Transfer From Spec. Revenue Funds			14,907		(14,907)		
Beaver Creek Special Assessment				25,300	25,300		Note 9
<b>MISCELLANEOUS</b>	413,800	467,551	408,664	596,993	188,329	46.1%	
Total Non-Tax Revenue	2,005,196	2,216,145	\$1,801,801	\$2,034,461	\$232,659	12.9%	
<b>GRAND TOTAL</b>	6,527,365	6,625,595	6,398,183	6,526,854	128,671	2.0%	
Grand List	14,067,643	14,067,643	14,386,046	14,376,000	(10,046)	-0.1%	
Tax Rate	0	\$ 0.3216	\$0.3196	\$0.3125	-0.007	-2.2%	
Tax Rate Change From Prior Yr.		\$ (0.129)	\$0.009	(\$0.0071)			

TOWN OF SHELBURNE GENERAL FUND BUDGET EXPENDITURES

EXPENDITURE CATEGORIES ITEM	FY 2009	FY 2009	FY 2010	FY 2011	FY 2011	% CHG.	Notes
	2008-09 BUDGET	2008-09 ACTUAL	2009-10 BUDGET	2010-11 BUDGET PROPOSED	INCR (DECR)		
<b>SELECTBOARD</b>							
Selectboard Salaries	6,300	6,300	6,300		(6,300)		Note 10
Expenses	6,500	5,972	5,600	5,900	300		
VLCT Dues	6,362	6,362	6,693	7,489	796		
Town Reports	4,300	3,850	4,500	4,500	0		
<b>SUB-TOTAL SELECTBOARD</b>	<b>23,462</b>	<b>22,484</b>	<b>23,093</b>	<b>17,889</b>	<b>(5,204)</b>	<b>-22.5%</b>	
<b>Legal Expense</b>							
Legal Expense	35,000	92,951	92,300	50,000	(42,300)		
Legal Expense: Beaver Creek Bond		2,598					
<b>SUB-TOTAL LEGAL EXPENSE</b>	<b>35,000</b>	<b>95,548</b>	<b>92,300</b>	<b>50,000</b>	<b>(42,300)</b>	<b>-45.8%</b>	
<b>MANAGER'S OFFICE</b>							
Salaries	121,100	121,113	125,620	128,124	2,504		
Manager's Expenses	2,300	439	2,300	2,300	0		
Vehicle Expense	2,500	2,500	2,500	2,500	0		
Emergency Management	1,000	905	1,000	1,000	0		
<b>SUB-TOTAL MANAGER'S OFFICE</b>	<b>126,900</b>	<b>124,958</b>	<b>131,420</b>	<b>133,924</b>	<b>2,504</b>	<b>1.9%</b>	
<b>ADMINISTRATIVE SERVICES</b>							
Technical Assistance	5,000	13,416	5,000	13,000	8,000		
Training	8,800	3,865	8,600	7,600	(1,000)		
Office Equipment & Repairs	1,000	579	1,000	1,000	0		
Postage	16,500	14,276	17,000	15,500	(1,500)		
Copier Expenses	9,900	7,395	7,700	7,700	0		
Office Supplies	6,500	7,430	7,000	7,300	300		
Computer Software	4,150	1,782	4,350	4,450	100		
Computer Hardware	10,000	4,175	3,400	4,400	1,000		
Computer Tech. Assistance	19,000	5,381	17,800	12,000	(5,800)		
CSSU data line			3,600	3,600	0		
Telephone Exp. (Tn. Ctr & Library)	18,000	20,495	20,000	20,400	400		
<b>SUB-TOTAL ADMINISTRATIVE SVCS.</b>	<b>98,850</b>	<b>78,794</b>	<b>95,450</b>	<b>96,950</b>	<b>1,500</b>	<b>1.6%</b>	
<b>ELECTIONS</b>							
Election Salaries	6,500	10,080	1,800	6,000	4,200		
Election Expense	5,000	6,460	2,500	4,500	2,000		
BCA Expenses	3,200	5,603	1,200	500	(700)		
Grant Projects				3,000	3,000		
<b>SUB-TOTAL ELECTIONS</b>	<b>14,700</b>	<b>22,144</b>	<b>5,500</b>	<b>14,000</b>	<b>8,500</b>	<b>154.5%</b>	Note 11
<b>FINANCE &amp; INSURANCE</b>							
Salaries	162,048	159,223	167,786	170,856	3,070		
Property/Liability Insurance	150,000	146,804	144,000	171,750	27,750		
Insurance Claims: Deductible	5,000	4,172	2,500	2,500	0		
Auditing	16,500	14,900	15,000	15,500	500		
<b>SUB-TOTAL FINANCE &amp; INSURANCE</b>	<b>333,548</b>	<b>325,098</b>	<b>329,286</b>	<b>360,606</b>	<b>31,320</b>	<b>9.5%</b>	
<b>TOWN CLERK/TREASURER</b>							
Salaries	123,748	105,962	116,865	117,233	367		
Expenses	3,500	2,088	3,000	3,000	0		
Office Expense	9,000	4,007	6,350	4,500	(1,850)		
Microfilming/Records Restoration	3,500	3,474	7,500	5,500	(2,000)		
Records Automation	15,000	15,243	15,000	60,000	45,000		
Computer Software/Hardware	2,200	0	3,000	1,000	(2,000)		
<b>SUB-TOTAL TOWN CLERK/TREAS.</b>	<b>156,948</b>	<b>130,773</b>	<b>151,715</b>	<b>191,233</b>	<b>39,517</b>	<b>26.0%</b>	

EXPENDITURE CATEGORIES ITEM	FY 2009	FY 2009	FY 2010	FY 2011	FY 2011	% CHG.	Notes
	2008-09 BUDGET	2008-09 ACTUAL	2009-10 BUDGET	2010-11 BUDGET PROPOSED	INCR (DECR)		
<b>PLANNING &amp; ZONING</b>							
Salaries	121,572	123,047	126,979	129,685	2,705		
Planning Expense	8,500	5,216	9,280	8,280	(1,000)		
Conferences and Training	800	693	1,000	800	(200)		
Town Plan & Spec Projects	33,000	455	29,833	11,800	(18,033)		
Planning Grant		907					
Planning Assistance	7,500	5,738	7,250	7,000	(250)		
Independent Technical Review	4,500	2,395	5,000	5,000	0		
GIS Software/Plotter Maint.	900	0	1,000	425	(575)		
<b>SUB-TOTAL PLANNING AND ZONING</b>	<b>176,772</b>	<b>138,451</b>	<b>180,342</b>	<b>162,990</b>	<b>(17,353)</b>	<b>-9.6%</b>	
<b>ASSESSING</b>							
Assessor Contract	33,451	57,941	46,781	37,370	(9,411)		
Admin Assistant Expenses	4,680	6,338	4,680	4,500	(180)		
Reappraisal Contract	52,507	0		17,500	17,500		
<b>SUB-TOTAL ASSESSING</b>	<b>90,637</b>	<b>64,278</b>	<b>68,600</b>	<b>78,163</b>	<b>9,563</b>	<b>13.9%</b>	
<b>BUILDINGS &amp; GROUNDS</b>							
Salaries	84,902	83,430	88,896	90,300	1,404		
Town Center Operating expense	29,500	31,033	34,900	37,100	2,200		
Town Center Bldg. Maintenance	5,000	190	3,000	3,000	0		
Town Hall Operating expense	1,500	1,681	1,500	1,500	0		
Town Hall Bldg. Maintenance	5,000	37	1,000	6,000	5,000		
Town Hall & Library Heating Fuel	10,200	12,440	12,900	12,000	(900)		
Town Center Heating Fuel	31,600	26,371	31,000	25,000	(6,000)		
Town Center Utilities	43,010	42,965	44,470	49,400	4,930		
Pierson Building Utilities/Maint	2,000	5,019	2,000	2,000	0		
Truck Replacement			5,000	5,000	0		
Transfer to HW Equip. Fund	1,000	1,000	1,000	1,000	0		
Recreation Fields Maintenance	25,200	22,688	22,000	17,000	(5,000)		
<b>SUB-TOTAL BUILDINGS &amp; GROUNDS</b>	<b>238,912</b>	<b>226,855</b>	<b>247,666</b>	<b>249,300</b>	<b>1,634</b>	<b>0.7%</b>	
<b>PUBLIC WORKS</b>							
Salaries	66,656	67,041	68,656	70,030	1,374		
Admin Expenses	4,650	3,739	4,250	4,250	0		
Engineering/Planning	5,500	0	3,500	1,000	(2,500)		
Stormwater Permit Fees	6,870	10,666	6,870	6,870	0		
Stormwater Maintenance	16,200	6,075	16,200	9,000	(7,200)		
Sidewalk Construction	60,000	31,786			0		
Mt. Philo Sidewalk Design/Constr.		11,508			0		
Harbor Road Bridge Design/Constr.	200,000	285,699			0		
Hullcrest Stormwater Project		11,060			0		
Harbor Road Sidewalk (Bond Project)		2,375			0		
Longmeadow Stormwater Project		23,560	154,500		(154,500)		
Webster Road Bike Path Design		14,140			0		
<b>SUB-TOTAL PUBLIC WORKS</b>	<b>359,876</b>	<b>467,649</b>	<b>253,976</b>	<b>91,150</b>	<b>(162,826)</b>	<b>-64.1%</b>	
<b>HARBORMASTER</b>							
Salary	4,371	4,371	4,502	4,592	90		
Mooring Inspections/Maint.	8,100	9,447	9,149	8,100	(1,049)		
Seasonal Dock&Buoy Install. & Remova	4,850	5,400	2,500	4,438	1,938		
Admin exp.	300	194	300	300	0		
Capital Improvements	5,730	0	5,780	4,660	(1,120)		
Transfer to Bay Park Fund			8,585		(8,585)		
<b>SUB-TOTAL HARBORMASTER</b>	<b>23,351</b>	<b>19,412</b>	<b>30,816</b>	<b>22,090</b>	<b>(8,726)</b>	<b>-28.3%</b>	

Note 12

EXPENDITURE CATEGORIES ITEM	FY 2009	FY 2009	FY 2010	FY 2011	FY 2011	% CHG.	Notes
	2008-09 BUDGET	2008-09 ACTUAL	2009-10 BUDGET	2010-11 BUDGET PROPOSED	INCR (DECR)		
<b>POLICE</b>							
Salaries	615,153	633,135	647,333	691,938	44,605		Note 5
Overtime	89,383	91,597	94,423	91,445	(2,978)		
Special Duty details	25,000	23,640	25,000	25,000	0		Note 2
Special Duty Enforcement Grants		114,540					Note 2
Equipment Grants		13,717					
Office Expense	8,500	9,798	8,200	7,500	(700)		
Telephones	9,000	11,038	8,700	8,800	100		
Radio Expense	9,000	9,381	10,260	10,260	0		
Travel/Conferences	2,500	2,505	2,500	2,500	0		
Police Photos	2,500	818	3,400	3,200	(200)		
Police Training	7,500	8,735	7,500	8,000	500		
Gasoline	37,500	31,989	37,500	35,000	(2,500)		
Tires	3,300	1,534	3,300	3,300	0		
Vehicle Maint.	7,500	15,168	9,000	9,500	500		
General Equipment	4,500	5,507	4,500	4,500	0		
Finger Print Equip. Expense	1,200	328	1,200	1,200	0		
Uniform Purchase	8,500	5,464	8,500	8,500	0		
Uniform Cleaning	5,000	5,202	5,000	5,000	0		
Building expense	2,000	1,357	2,000	2,000	0		
Computer Use	12,200	11,421	12,200	12,200	0		
Computer Maint	12,660	2,391	12,700	10,760	(1,940)		
Matching Funds for Grants	2,000	0	1,800	1,500	(300)		
Capital Improvements	8,700	0	8,700	6,700	(2,000)		
Transfer to Cruiser Fund	43,725	43,725	43,725	43,725	0		
Animal Enforcement	4,000	2,025	4,000	4,000	0		
C.U.S.I	11,636	11,636	10,700	10,695	(5)		
<b>SUB-TOTAL POLICE</b>	<b>932,957</b>	<b>1,056,651</b>	<b>972,141</b>	<b>1,007,223</b>	<b>35,082</b>	<b>3.6%</b>	
<b>FIRE DEPARTMENT</b>							
Salaries	28,510	28,387	29,000	30,500	1,500		
Office Supplies/Phones	5,665	4,100	6,235	6,260	25		
Heating Fuel/service	8,600	7,113	9,100	9,100	0		
Fire Prev. & Training	4,600	6,796	5,000	5,000	0		
Radio Maintenance	4,400	4,651	4,600	2,950	(1,650)		
Fire Prot. Clothing	9,000	35,933	9,000	10,750	1,750		
Gas & Oil	3,700	2,356	3,700	3,700	0		
Firefighting Supplies	3,500	4,702	3,500	3,700	200		
Equipment Maint.	10,500	19,950	10,500	12,900	2,400		
Building Maint.	3,500	1,727	3,000	3,000	0		
Fire Equipment	5,000	2,034	6,300	6,900	600		
Capital Improvements	34,000	28,295	3,500		(3,500)		
Periodicals & Memberships	1,500	944	1,500	2,000	500		
Membership events/incentives	4,000	2,875	4,000	4,000	0		
Physicals/ PF Testing	3,200	2,919	4,000	4,000	0		
Grant Projects				155,000	155,000		Note 8
<b>SUB-TOTAL FIRE DEPARTMENT</b>	<b>129,675</b>	<b>152,782</b>	<b>102,935</b>	<b>259,760</b>	<b>156,825</b>	<b>152.4%</b>	
<b>PUBLIC SAFETY &amp; DISPATCH</b>							
Dispatch Salaries	263,101	246,357	279,412	284,886	5,474		
Overtime	29,208	59,847	37,010	43,787	6,777		
Training	3,000	3,374	2,500	2,500	0		
Uniforms	2,000	1,035	2,000	1,800	(200)		
Uniform Cleaning	800	77	700	500	(200)		
Capital Improvements	2,300	0	23,000	2,000	(21,000)		
Dispatch Radio Equipment	3,535	262	4,200	4,600	400		
Transfer to Capital Equip. Fund	1,900	0	1,900	1,900	0		
<b>SUB-TOTAL PUBLIC SAFETY &amp; DISPATCH</b>	<b>305,844</b>	<b>310,952</b>	<b>350,722</b>	<b>341,973</b>	<b>(8,749)</b>	<b>-2.5%</b>	

EXPENDITURE CATEGORIES ITEM	FY 2009	FY 2009	FY 2010	FY 2011	FY 2011	% CHG.	Notes
	2008-09 BUDGET	2008-09 ACTUAL	2009-10 BUDGET	2010-11 BUDGET PROPOSED	INCR (DECR)		
<b>HIGHWAY</b>							
Salaries	219,503	214,978	228,373	232,982	4,609		
Overtime	27,464	22,865	28,286	26,226	(2,059)		
Inter-Dept. Assistance	1,500	1,560	1,500	1,835	335		
Road Maintenance	35,000	8,247	25,000	25,000	0		
Bridge Maintenance	6,000	0	6,000		(6,000)		
Drainage System Maintenance	15,000	25,074	10,000	10,000	0		
Capital Projects	60,000	48,496	37,000	62,500	25,500		Note 13
Retreatment (Paving)	255,200	318,645	315,000	315,000	0		
Sidewalk Maintenance			2,500	1,000	(1,500)		
Sidewalk Engineering		11,911					
Line Striping and crosswalks			7,500	7,500	0		
Engineering Svcs.	5,000	449	5,000	2,500	(2,500)		
Street Signs	4,000	1,671	2,000	2,500	500		
Winter Sand				5,000	5,000		
Salt	67,000	66,160	85,000	85,000	0		
Garage Heating Fuel	10,443	9,529	11,812	9,000	(2,812)		
Garage Utilities	9,700	9,578	9,850	9,930	80		
Uniforms	4,500	3,354	3,722	3,650	(72)		
Gas & Diesel	28,000	23,965	35,000	29,000	(6,000)		
Equip. Repair & Maint	45,000	46,861	45,000	45,000	0		
Transfer To Equip. Repl. Fund	115,000	115,000	115,000	115,000	0		
Garage Expense & Supplies	6,000	4,544	5,000	5,000	0		
Building Maintenance	2,500	0	1,000	1,000	0		
Street & Caution Lights	30,356	30,180	30,484	33,400	2,917		
Farmstead Dr. Signage		231			0		
<b>SUB-TOTAL HIGHWAY</b>	<b>947,167</b>	<b>963,297</b>	<b>1,010,026</b>	<b>1,028,023</b>	<b>17,997</b>	<b>1.8%</b>	
<b>HEALTH &amp; SOCIAL SERVICES</b>							
Salary - Health Officer	824	824	849	875	26		
Visiting Nurse Association	19,400	19,400	20,176		(20,176)		Note 14
Social Services	17,000	17,000	17,000		(17,000)		Note 15
Health Officer Expense	450	375	450	450	0		
<b>SUB-TOTAL HEALTH &amp; SOCIAL SERVICES</b>	<b>37,674</b>	<b>37,599</b>	<b>38,475</b>	<b>1,325</b>	<b>(37,150)</b>	<b>-96.6%</b>	
<b>RESCUE</b>							
Volunteer Compensation	16,500	16,330	16,500	16,500	0		
Volunteer Incentive Compensation	44,400	51,061	44,400	44,400	0		
Paid Full/Part-Time compensation	38,149	40,168	36,531	40,520	3,989		
Overtime		1,448	3,055	2,889	(167)		
Medical Supplies	13,500	8,610	13,500	13,500	0		
Uniforms/Jump Suits	1,750	3,367	1,750	1,750	0		
Operational Expense	7,000	12,951	7,000	7,000	0		
Ambulance Transport Billing service				15,600	15,600		
Oxygen	2,500	2,731	2,750	2,750	0		
Training	10,000	4,273	10,000	10,000	0		
Office Expense	2,000	3,264	2,000	2,000	0		
Office Equip.	2,000	110	1,500	1,500	0		
Communications	10,000	1,784	10,000	10,000	0		
Vehicle Expense	6,500	8,483	7,000	7,000	0		
Building Heating Fuel	3,100	2,793	2,800	2,500	(300)		
Building Utilities	4,456	3,240	4,600	4,960	360		
Building Maintenance	15,000	3,832	10,000	10,000	0		
Immunizations	250	0	250	250	0		
Public Education	2,000	95	2,000	2,000	0		
Membership Incentive	1,000	931	1,000	1,000	0		
Ambulance Replacement	150,000	170,914			0		
Defibrulators	20,000	0			0		
<b>SUB-TOTAL RESCUE</b>	<b>350,105</b>	<b>336,386</b>	<b>176,636</b>	<b>196,118</b>	<b>19,482</b>	<b>11.0%</b>	Note 7

EXPENDITURE CATEGORIES ITEM	FY 2009	FY 2009	FY 2010	FY 2011	FY 2011	% CHG.	Notes
	2008-09 BUDGET	2008-09 ACTUAL	2009-10 BUDGET	2010-11 BUDGET PROPOSED	INCR (DECR)		
<b>CEMETERIES</b>							
Salaries	25,539	23,862	26,302	26,829	527		
Supplies & Tools	600	944	600	800	200		
Committee Expenses	500	305	300	200	(100)		
Gas Expense	850	998	850	1,000	150		
Equip. Maint.	400	574	400	350	(50)		
Equip. Purchases	400	0	300	350	50		
Capital Projects	5,000	1,104	5,000	4,000	(1,000)		
Transfer to Tractor Fund	1,600	1,600	1,600	1,600	0		
Outside Services	1,700	2,396	2,300	2,500	200		
Cremation Garden	650	926	850	1,000	150		
<b>SUB-TOTAL CEMETERIES</b>	<b>37,239</b>	<b>32,708</b>	<b>38,502</b>	<b>38,629</b>	<b>127</b>	<b>0.3%</b>	
<b>RECREATION</b>							
Admin Salaries	63,971	64,605	65,893	67,208	1,315		
Beach Salaries	16,840	16,367	16,720	16,720	0		
Admin. Expenses	4,260	5,024	4,125	4,325	200		
Public Information	6,440	5,484	6,032	6,261	229		
Beach Maintenance	750	605	700	1,000	300		
Playground Upgrades	6,500	3,838	6,000	20,600	14,600		Note 6
Beach Equipment	1,225	1,104	1,375	1,275	(100)		
Beach Admin. & Utilities	3,541	3,575	3,147	2,100	(1,047)		
Adult Sports Leagues	150	0	125	125	0		
Dog Obedience	3,250	2,320	3,500	3,500	0		
Swim Lesson Supplies	63	142	130	240	110		
Youth Basketball	3,075	1,994	3,375	3,670	295		
Little League Baseball	15,587	21,052	21,033	21,383	350		
Babe Ruth Baseball	2,650	4,635	5,110	5,960	850		
Summer Baseball	1,730	363	380	390	10		
Softball	1,200	1,867	1,440	1,830	390		
Summer Soccer Camp	15,072	12,642	13,795	13,212	(583)		
Youth Soccer	8,188	7,593	7,910	7,685	(225)		
Recreation Programs	19,145	21,329	16,895	26,936	10,041		
Special Events/Concerts/Firewrks	10,900	12,337	11,000	11,000	0		
Ski Program	11,080	14,462	21,600	14,250	(7,350)		
Davis Park	5,030	1,889	3,610	15,110	11,500		
Park Maintenance	4,810	2,693	12,335	3,680	(8,655)		
Martial Arts	2,940	5,598	4,672	5,610	938		
Lacrosse Programs	2,847	4,999	5,440	6,510	1,070		
<b>SUB-TOTAL RECREATION</b>	<b>211,243</b>	<b>216,517</b>	<b>236,342</b>	<b>260,580</b>	<b>24,238</b>	<b>10.3%</b>	
<b>LIBRARY</b>							
Salaries	141,729	145,986	148,336	159,257	10,921		
Supplies	2,800	3,849	3,300	4,000	700		
Books,Tapes,Periodicals,AV Mat'ls.	21,400	21,131	26,000	32,000	6,000		
Building Maint. Expense	3,500	4,094	3,500	6,500	3,000		
Library Utilities	13,300	12,943	14,030	15,270	1,240		
Equipment	1,600	1,171	1,600	1,600	0		
Administrative Expense	2,000	2,558	2,400	2,800	400		
Story Hour		933			0		
Computer/Technology Expense	6,000	3,820	6,000	6,500	500		
Programs	2,800	2,357	3,000	3,200	200		
Public Information	1,250	598	1,250	1,250	0		
Capital Improvements				1,000	1,000		
<b>SUB-TOTAL LIBRARY</b>	<b>196,379</b>	<b>199,439</b>	<b>209,416</b>	<b>233,377</b>	<b>23,961</b>	<b>11.4%</b>	

EXPENDITURE CATEGORIES ITEM	FY 2009	FY 2009	FY 2010	FY 2011	FY 2011	% CHG.	Notes
	2008-09 BUDGET	2008-09 ACTUAL	2009-10 BUDGET	2010-11 BUDGET PROPOSED	INCR (DECR)		
<b>DEBT PAYMENTS</b>							
Fire Pumper Truck (1998)	30,331	30,331					
Town Center Project	387,204	387,204	377,340	367,199	(10,140)		
Davis Park Courts	30,495	30,495					
Highway Dept. Sand/Salt Shed	38,457	38,457	37,445	36,392	(1,053)		
Recreation Fields Project	129,030	129,030	126,499	123,866	(2,633)		
Police Digital Recorder	6,934	6,924	6,621		(6,621)		
Recreation Path project 2008 Bond	13,100	9,390	30,732	30,252	(480)		
Tax anticipation note interest			1,663		(1,663)		
Rec. Path 2008 Bond; 2010 issue				2,200	2,200		
Beach Sea Wall 2009 Bond				5,500	5,500		
Beaver Creek 2009 Bond				25,300	25,300		Note 9
<b>SUB-TOTAL</b>	-----	-----	-----	-----	-----		
<b>DEBT PAYMENTS</b>	635,550	631,831	580,299	590,709	10,410	1.8%	
<b>INTER-GOVERNMENTAL TRANSFERS</b>							
County Tax	61,778	65,193	67,000	70,600	3,600		
Grtr. Burl. Ind. Devel. Corp (GBIC)	1,200	1,200	1,200	1,200	0		
Chitt Cty Regional Planning(CCRPC)	7,910	7,910	8,640	9,363	723		
Metropolitan Planning Org. (MPO)	7,602	7,602	8,183	8,765	582		
Chitt. Cty. Transport Auth. (CCTA)	78,901	78,901	80,000	82,529	2,529		
<b>SUB-TOTAL INTER-</b>	-----	-----	-----	-----	-----		
<b>GOVERNMENTAL TRANSF.</b>	157,391	160,806	165,023	172,457	7,434	4.5%	
<b>BENEFITS</b>							
Merit Payments	26,892	18,040	26,267	14,796	(11,470)		
Retirement	115,245	109,248	115,624	120,922	5,298		
Unemployment	11,100	11,162	12,000	13,325	1,325		
Social Security	181,249	183,413	188,447	194,581	6,133		
HRA & Flex Spending Admin.	3,700	3,442		4,000	4,000		Note 16
Health Insurance Reimbursements		48,510	75,000	65,800	(9,200)		Note 16
Health Insurance Premium	433,445	380,723	366,404	414,116	47,713		
Long Term Disability & Life Ins.	35,914	27,194	37,565	40,327	2,762		
Dental Insurance	45,439	49,599	46,795	46,818	23		
Employee Assistance Program	700	684	700	700	0		
Employee Events/Recognition	1,000	912	1,000		(1,000)		
Immunizations	2,500	346	1,000	1,000	0		
<b>SUB-TOTAL BENEFITS</b>	857,184	833,273	870,802	916,386	45,583	5.2%	
<b>MISCELLANEOUS</b>							
Selectbrd. Discretionary Expenses	6,000	2,320	6,000	6,000	0		
Selectbrd. Town Committees Support			3,200	3,500	300		
Town Community Events	3,500	1,096	1,500	1,500	0		
Tree Conservation	2,000	0	1,000	1,000	0		
Misc. Other		1,713			0		
Tax Adjustments per BCA Decisions		9,931					
<b>SUB-TOTAL MISC.</b>	11,500	15,061	11,700	12,000	300	2.6%	
<b>COMMUNITY IMPROVEMENT</b>							
Historic Preservation	500	408			0		
Transfer to Open Space Fund	35,000	35,000	25,000		(25,000)		Note 17
Nat. Res. & Conserv.	1,000	294			0		
Neighborhood Paths	1,500	208			0		
Historic Sites	500	0			0		
<b>SUB-TOTAL</b>	-----	-----	-----	-----	-----		
<b>COMMUNITY IMPROVEMENT</b>	38,500	35,910	25,000	0	(25,000)	-100.0%	
<b>GRAND TOTAL EXPENDIT.</b>	\$ 6,527,365	\$ 6,699,656	\$ 6,398,183	\$6,526,854	\$128,671	2.0%	

## NOTES

1. A Municipal records reserve fund has been established from fees charged to record documents in the Town Clerk's office. This fund will be used to complete an automation project involving electronic storage of land records and other documents. This project is paid for entirely by recording fees.
2. Police "Special Duty" details include enforcement details funded by State and Federal grants as well as traffic control duties at construction sites and public events. All of these details are fully paid for by grant funds or by the organizations requiring the services.
3. The town has an agreement with the Town of Charlotte to provide police patrol service on a limited, as available basis. Revenues charged for this service are recorded in this line item.
4. The Shelburne dispatch center answers emergency 911 calls for Shelburne and surrounding areas. The center is part of the statewide E-911 network, and receives payment from the state for maintaining this capability.
5. The Town received a federal grant in 2009 that provides funding to hire an additional full time police officer. The grant pays the officer's salary and benefits for a three year period.
6. The recreation department plans to upgrade the playground facilities at the Town beach in 2010-11. Of the \$20,600 total project cost, \$16,000 will be paid for by grant funds and donations.
7. Shelburne Rescue's operating expenses, including employee benefits are entirely funded by revenues received from transport billings, subscriptions and other sources.
8. The Fire Department has applied for a grant to replace air packs and other protective gear used by the members at fire scenes. The existing equipment needs to be replaced due to its age and the need to update to current technology and safety standards. Of the \$155,000 cost, 95% will be paid for by grant funds.
9. In March 2009, the Town approved a bond issue to upgrade the private road infrastructure in the Beaver Creek development to town standards. At the completion of the project, the town will assume responsibility for maintenance of the road. The debt service associated with the upgrade will be paid for by an assessment on properties in the Beaver Creek development.
10. Selectboard Salaries are determined by separate vote at town meeting in March.
11. Election expenditures reflect the costs of the 2010 statewide primary and election.
12. FY 2011 Town Hall Building maint. expense includes the cost of refinishing the hardwood floor.
13. Highway capital projects include repairs to the road base on Pond Road, and storm drain repairs.
14. Funding for Visiting Nurse Association will be determined by separate vote at town meeting in March.
15. Funding for social service agencies will be determined by separate vote at town meeting in March.
16. The town changed to a high deductible health insurance plan in 2009. A portion of the deductible charges are reimbursed to employees. This line item reflects the anticipated level of reimbursements and associated administrative costs of this plan.
17. The amount allocated to the Open Space Fund is determined by separate Article at Town Meeting.