

**TOWN OF SHELBURNE
GENERAL FUND BUDGET
REVENUE & EXPENDITURE
SUMMARY**

	FY 2007 2006-07	FY 2007 2006-07	FY 2008 2007-08	FY 2009 2008-09 Proposed BUDGET	FY 2009 INCR (DECR)	% CHG.
REVENUE CATEGORIES	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECR)</u>	
Taxes, Penalties & Interest	\$4,413,907	\$4,434,987	\$4,511,015	\$4,533,769	\$22,754	0.5%
Town Clerk's Office	108,750	93,400	104,425	93,925	(\$10,500)	-10.1%
Highways & Public Works	217,750	213,144	151,800	304,800	\$153,000	100.8%
Sidewalk Fund / Grants	160,000	13,600	0	0	\$0	
Police & Emergency Dispatch	220,663	275,115	271,125	239,213	(\$31,913)	-11.8%
Water & Sewer Admin.	111,384	111,384	114,529	117,412	\$2,883	2.5%
Cemetery	4,500	4,933	4,750	4,750	\$0	0.0%
Planning & Zoning	55,192	50,924	70,550	68,950	(\$1,600)	-2.3%
Recreation	137,265	135,380	148,777	139,240	(\$9,537)	-6.4%
Library	350	536	350	350	\$0	0.0%
Investment Interest	36,000	89,674	65,000	65,000	\$0	0.0%
Applied Surplus	0	0	83,500	135,000	\$51,500	
Rescue	117,740	84,855	168,908	356,757	\$187,849	111.2%
Building Use/Lease Income	102,600	106,600	105,550	107,010	\$1,460	1.4%
Transfer From Reappraisal fund	20,000	20,000	25,000	25,000	\$0	0.0%
Transfer from Funds / Misc.	190,440	345,530	185,650	281,790	\$96,140	51.8%
TOTAL REVENUES	<u>\$5,896,540</u>	<u>\$5,980,060</u>	<u>\$6,010,929</u>	<u>\$6,472,965</u>	<u>\$462,036</u>	<u>7.7%</u>
EXPENDITURE CATEGORIES						
Selectboard	\$17,798	\$18,126	\$18,796	\$17,162	(\$1,634)	-8.7%
Legal	48,200	104,951	30,000	35,000	\$5,000	16.7%
Town Manager's Office	115,915	117,288	119,219	126,900	\$7,682	6.4%
Administrative Services	78,550	78,044	124,550	98,850	(\$25,700)	-20.6%
Elections	12,500	10,226	4,150	14,700	\$10,550	254.2%
Finance & Insurance	308,523	314,945	316,837	333,548	\$16,711	5.3%
Town Clerk's Office	152,935	131,461	153,000	156,948	\$3,948	2.6%
Planning & Zoning	165,608	139,845	201,287	176,772	(\$24,515)	-12.2%
Assessing/Reappraisal	84,922	83,042	87,731	90,637	\$2,907	3.3%
Buildings & Grounds	224,060	204,311	231,326	238,912	\$7,586	3.3%
Public Works	100,510	283,601	99,935	359,876	\$259,942	260.1%
Police	836,050	890,645	901,985	932,957	\$30,972	3.4%
Fire Dept.	101,400	110,103	141,900	129,675	(\$12,225)	-8.6%
Public Safety/Dispatch	270,138	257,223	279,649	305,844	\$26,195	9.4%
Highway	1,129,383	906,091	967,850	947,167	(\$20,683)	-2.1%
Health/Social Services	35,854	35,789	36,921	37,674	\$753	2.0%
Rescue	160,140	127,179	168,908	350,105	\$181,197	107.3%
Cemetery	34,191	34,496	36,495	37,239	\$744	2.0%
Recreation	198,265	197,855	224,162	211,243	(\$12,919)	-5.8%
Harbormaster	24,290	22,697	25,301	23,351	(\$1,950)	-7.7%
Library	176,613	166,141	190,500	196,379	\$5,879	3.1%
Debt Service	645,746	645,745	631,099	622,450	(\$8,649)	-1.4%
Inter-Governmental Transfers	134,101	132,918	146,854	157,391	\$10,537	7.2%
Benefits	719,847	698,229	800,973	857,184	\$56,210	7.0%
Selectbrd Discr./Other Projects	17,500	10,106	17,500	11,500	(\$6,000)	-34.3%
Community Improvement	103,500	101,462	54,000	3,500	(\$50,500)	-93.5%
TOTAL EXPENDITURES	<u>\$5,896,540</u>	<u>\$5,822,520</u>	<u>\$6,010,929</u>	<u>\$6,472,965</u>	<u>\$462,036</u>	<u>7.7%</u>
Revenue - Expenditures	0	157,541	0	0		
Grand List *	9,735,000		9,886,215	9,975,000	88,785	0.9%
Tax Rate *	0		\$0.4502	\$0.4479	(\$0.002)	-0.5%

* The Grand List and Tax rate are stated prior to the 2008 reappraisal
The 2008-09 Tax rate is before articles that are voted separately.

REVENUE CATEGORIES	FY 2007 2006-07 BUDGET	FY 2007 2006-07 ACTUAL	FY 2008 2007-08 BUDGET	FY 2009 2008-09 BUDGET PROPOSED	FY 2009 INCR (DECR)	% CHG.	Notes
TAXES							
Property Taxes	\$4,357,407	\$4,368,411	\$4,448,015	\$4,467,769	\$19,754	0.4%	
Prior Year Taxes/Tax sale procds		1,690			0		
Late HS131 Filing Penalty	2,000	4,705	2,000	2,000	0		
Penalty Income	45,000	47,238	45,000	46,000	1,000	2.2%	
Interest Income	17,000	18,844	16,000	18,000	2,000	12.5%	
Tax Appeal Reductions	-7,500	-5,902	0	0	0		
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SUB-TOTAL TAXES	\$4,413,907	\$4,434,987	\$4,511,015	\$4,533,769	\$22,754	0.5%	
TOWN CLERK'S OFFICE							
Liquor Licenses	2,500	2,310	2,500	2,500	0	0.0%	
Animal Licenses	5,200	4,863	5,000	5,000	0	0.0%	
Fish & Game Licenses	200	155	200	175	(25)	-12.5%	
Marriage/Civil Union Licenses	450	392	400	400	0	0.0%	
Deed Recordings	60,000	53,014	60,000	50,000	(10,000)	-16.7%	
Misc. Income	1,000	327	500	500	0	0.0%	
Green Mtn Passports	100	104	75	100	25	33.3%	
Vault Time Fee	3,000	2,047	2,500	2,000	(500)	-20.0%	
Copier Use	7,500	7,755	8,000	7,500	(500)	-6.3%	
Vital Statistics Copies	2,000	5,912	4,500	5,000	500	11.1%	
Passport Fees	8,000	12,832	5,000	5,000	0	0.0%	
Motor Vehicle Registrations	800	816	750	750	0	0.0%	
Grant Revenues		2,875					
Trsf. from Records Preservation Fnd	18,000		15,000	15,000	0		
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SUB-TOTAL TOWN CLERK'S OFFICE	108,750	93,400	104,425	93,925	(10,500)	-10.1%	
HIGHWAYS/ PUBLIC WORKS							
Hwy State Aid	137,200	136,798	136,800	136,800	0	0.0%	
Hwy Permits	2,000	2,040	2,000	2,000	0	0.0%	
Road Cut Permits	10,750	14,306	11,000	14,000	3,000	27.3%	
State Paving/Road Constr. Grant	60,000	60,000			0		
Harbor Road Bridge Grant				150,000	150,000		Note 1
Rte 7/Village Sidewalk/Path Grant	160,000	13,600			0		
Equipment Use Charges	2,000		2,000	2,000	0	0.0%	
Interdepartmental Assistance	5,800				0		
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SUB-TOTAL HIGHWAYS	377,750	226,744	151,800	304,800	153,000	100.8%	
POLICE & EMERGENCY DISPATCH							
Judicial Fees	65,000	56,470	70,000	70,000	0	0.0%	
Special Duty Reimbursement	28,163	104,165	56,825	28,413	(28,413)	-50.0%	Note 2
Other Fees	600	817	600	300	(300)	-50.0%	
Animal Enforcement	900	485	900	500	(400)	-44.4%	
Insurance Reports	1,000	1,520	1,500	1,000	(500)	-33.3%	
Fingerprinting	800	4,395	3,000	2,000	(1,000)	-33.3%	
Dispatch Contracts	114,600	89,476	127,800	124,000	(3,800)	-3.0%	Note 3
Alarm Monitoring Fees	2,400	4,630	3,000	4,000	1,000	33.3%	
Alarm Permits	7,200	13,157	7,500	9,000	1,500	20.0%	
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SUB-TOTAL POLICE/DISPATCH	220,663	275,115	271,125	239,213	(31,913)	-11.8%	

REVENUE CATEGORIES	FY 2007 2006-07 BUDGET	FY 2007 2006-07 ACTUAL	FY 2008 2007-08 BUDGET	FY 2009 2008-09 BUDGET PROPOSED	FY 2009 INCR (DECR)	% CHG.	Notes
WATER & SEWER ADMINISTRATION							
Sewer Dept. Admin.	55,692	55,692	57,265	58,706	1,441	2.5%	
Water Dept. Admin.	55,692	55,692	57,265	58,706	1,441	2.5%	
SUB-TOTAL	-----	-----	-----	-----	-----	-----	
WATER & SEWER ADMIN.	111,384	111,384	114,529	117,412	2,883	2.5%	
CEMETERY							
Cemetery Interest	3,000	3,000	3,000	3,000	0	0.0%	
Cemetery Other	1,500	1,933	1,750	1,750	0	0.0%	
SUB-TOTAL CEMETERY	-----	-----	-----	-----	-----	-----	
PLANNING/ZONING:	4,500	4,933	4,750	4,750	0	0.0%	
PLANNING/ZONING:							
Building Permits	22,660	19,221	25,000	26,000	1,000	4.0%	
Site Plan/Subdiv Fees	11,845	16,880	11,500	17,000	5,500	47.8%	Note 4
Sign Permits	1,288	1,365	1,250	1,250	0	0.0%	
Town Regs/Plan/Public Wk spec.	500	244	400	200	(200)	-50.0%	
Zoning Fees / Fines	2,840	3,656	4,900		(4,900)		Note 4
Project Eng./Septic Fees	2,060	1,825	2,000		(2,000)		Note 4
Planning/Zoning Other	500	684	500	500	0	0.0%	
Indep. Technical Review Reimb.	5,000	3,774	4,500	4,500	0	0.0%	
Grant Revenues	8,500	3,275	20,500	19,500	(1,000)	-4.9%	
SUB-TOTAL	-----	-----	-----	-----	-----	-----	
PLANNING/ZONING	55,192	50,924	70,550	68,950	(1,600)	-2.3%	
RECREATION							
Beach Stickers/Fees	14,625	10,084	8,600	8,500	(100)	-1.2%	
Recreation Programs	18,455	22,689	23,420	21,485	(1,935)	-8.3%	
Adult Leagues	1,450	547	1,390	1,250	(140)	-10.1%	
Little League	14,680	14,255	17,547	16,587	(960)	-5.5%	
Babe Ruth	4,000	2,540	1,200	2,650	1,450	120.8%	
Summer Baseball				1,920	1,920		
Softball	960	420	375	1,200	825	220.0%	
Swimming Lessons	2,000	206	1,500	1,250	(250)	-16.7%	
Dog Obedience	5,040	4,310	4,680	4,680	0	0.0%	
Martial Arts	1,405	4,250	1,980	3,648	1,668	84.2%	
Youth Basketball	5,200	4,260	5,000	4,250	(750)	-15.0%	
Soccer	14,100	13,900	13,050	13,450	400	3.1%	
Summer Soccer Camp	18,000	16,760	19,020	17,320	(1,700)	-8.9%	
Ski Program	12,220	11,780	10,835	11,675	840	7.8%	
Concerts/Special Events	10,250	11,713	9,975	11,050	1,075	10.8%	
Lacrosse	6,680	2,608	5,005	2,325	(2,680)	-53.5%	
Donations	1,200	3,899	1,200	2,000	800	66.7%	
Playground Equip. Grant/donations			10,000		(10,000)		
Recreation Facility/Field Use Fees	7,000	7,150	14,000	14,000	0	0.0%	
Transfer From baseball Fund		2,341					
Misc. Income		1,670					
SUB-TOTAL RECREATION	-----	-----	-----	-----	-----	-----	
LIBRARY	137,265	135,380	148,777	139,240	(9,537)	-6.4%	
LIBRARY							
Fines	200		200	200	0	0.0%	
Copier Fees	150	73	150	150	0	0.0%	
Misc. Donations		50					
Grant Revenues		413					
SUB-TOTAL LIBRARY	-----	-----	-----	-----	-----	-----	
FINANCIAL MANAGEMENT	350	536	350	350	0	0.0%	
FINANCIAL MANAGEMENT							
Investment Interest	36,000	89,674	65,000	65,000	0	0.0%	
Applied Surplus			83,500	135,000	51,500		Note 5
SUB-TOTAL	-----	-----	-----	-----	-----	-----	
FINANCIAL MANAGEMENT	36,000	89,674	148,500	200,000	51,500	34.7%	

REVENUE CATEGORIES	FY 2007 2006-07 BUDGET	FY 2007 2006-07 ACTUAL	FY 2008 2007-08 BUDGET	FY 2009 2008-09 BUDGET PROPOSED	FY 2009 INCR (DECR)	% CHG.	Notes
RESCUE							
Transfer From Ambulance Fund	100,740	84,779	168,908	356,757	187,849	111.2%	Note 6
Building Improvement Grants	17,000				0		
First Aid/ CPR Class Fees		76					
SUB-TOTAL RESCUE	117,740	84,855	168,908	356,757	187,849	111.2%	
MISCELLANEOUS							
Miscellaneous	2,500	3,027	2,750	2,750	0	0.0%	
Fire Hmlnd Sec/other Grants					0		
Fire Dept. Grants/Donations		2,500		3,000	3,000		
Stormwater Constr. Grant		168,689			0		
Insurance Claims		6,212			0		
Pymt. in Lieu of Taxes	4,500	5,187	4,810	5,340	530	11.0%	
Current Use Payment	61,500	61,252	61,000	65,000	4,000	6.6%	
Mooring Fees	34,440	36,758	36,540	37,100	560		
Transfer From Reappraisal Fund	20,000	20,000	25,000	25,000	0	0.0%	
Transfer From VELCO easement fnd.				82,000	82,000		Note 7
Town Ctr./ Tn Hall Facilities Use	5,000	9,166	7,000	7,210	210	3.0%	
Act 60/68 Administration	18,000	18,794	18,000	30,000	12,000	66.7%	
Pierson Bldg. Lease	500	375	6,000	12,000	6,000	100.0%	
CSSU Village Ctr. Lease	64,000	64,000	64,000	64,000	0	0.0%	
CSSU Bldg. Maint. Allocation	33,600	33,435	34,550	35,800	1,250	3.6%	
Cellular Tower Fees	69,000	42,735	56,550	44,600	(11,950)	-21.1%	
MISCELLANEOUS	313,040	472,130	316,200	413,800	97,600	30.9%	
Total Non-Tax Revenue	1,539,133	1,609,959	\$1,562,914	\$2,005,196	\$442,282	28.3%	
GRAND TOTAL	\$5,896,540	\$5,980,060	\$6,010,929	\$6,472,965	462,036	7.7%	
Grand List *	9,735,000		9,886,215	9,975,000	88,785	0.9%	
Tax Rate *			\$0.4502	\$0.4479	-0.002	-0.5%	

* The Tax Rate and Grand List are stated before the 2008 Reappraisal
The 2008-09 Tax rate is before articles that are voted separately.

TOWN OF SHELBURNE GENERAL FUND BUDGET EXPENDITURES

EXPENDITURE CATEGORIES ITEM	FY 2007 2006-07 BUDGET	FY 2007 2006-07 ACTUAL	FY 2008 2007-08 BUDGET	FY 2009 2008-09 BUDGET PROPOSED	FY 2009 INCR (DECR)	% CHG.	Notes
SELECTBOARD							
Selectboard Salaries	2,100	2,100	2,100		(2,100)	-100.0%	Note 8
Expenses	6,100	6,063	6,400	6,500	100	1.6%	
VLCT Dues	5,878	5,878	6,096	6,362	266	4.4%	
Town Reports	3,720	4,085	4,200	4,300	100	2.4%	
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SUB-TOTAL SELECTBOARD	17,798	18,126	18,796	17,162	(1,634)	-8.7%	
Legal Expense	48,200	104,951	30,000	35,000	5,000	16.7%	
SUB-TOTAL LEGAL EXPENSE	48,200	104,951	30,000	35,000	5,000	16.7%	
MANAGER'S OFFICE							
Salaries	110,115	110,115	113,419	121,100	7,682	6.8%	
Manager's Expenses	2,300	690	2,300	2,300	0	0.0%	
Vehicle Expense	2,500	2,500	2,500	2,500	0	0.0%	
Emergency Management	1,000	3,983	1,000	1,000	0	0.0%	
Town Mgr. Search Expense							
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SUB-TOTAL MANAGER'S OFFICE	115,915	117,288	119,219	126,900	7,682	6.4%	
ADMINISTRATIVE SERVICES							
Technical Assistance	5,000	5,126	25,000	5,000	(20,000)	-80.0%	
Training	8,100	7,089	8,500	8,800	300	3.5%	
Office Equipment & Repairs	1,000	473	1,000	1,000	0	0.0%	
Postage	13,500	13,762	16,500	16,500	0	0.0%	
Copier Expenses	8,000	8,063	8,200	9,900	1,700	20.7%	
Office Supplies	7,000	5,942	7,000	6,500	(500)	-7.1%	
Computer Software	3,000	2,697	4,150	4,150	0	0.0%	
Computer Hardware	3,500	2,570	2,500	10,000	7,500	300.0%	Note 9
Computer Tech. Assistance	11,800	11,436	14,200	19,000	4,800	33.8%	
IT/Computer Network Upgrade		1,950			0		
Phone System Upgrade			19,500		(19,500)		
Telephone Exp. (Tn. Ctr & Libr)	17,650	18,936	18,000	18,000	0	0.0%	
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SUB-TOTAL ADMINISTRATIVE SVCS.	78,550	78,044	124,550	98,850	(25,700)	-20.6%	
ELECTIONS							
Election Salaries	5,500	5,635	1,750	6,500	4,750	271.4%	
Election Expense	5,500	4,327	2,000	5,000	3,000	150.0%	
Capital Expense	1,000				0		
BCA Expenses	500	264	400	3,200	2,800	700.0%	
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SUB-TOTAL ELECTIONS	12,500	10,226	4,150	14,700	10,550	254.2%	Note 10
FINANCE & INSURANCE							
Salaries	147,523	145,951	151,537	162,048	10,511	6.9%	
Property/Liability Insurance	141,500	142,680	143,700	150,000	6,300	4.4%	
Insurance Claims: Deductible	5,000	9,914	5,000	5,000	0	0.0%	
Auditing	14,500	16,400	16,600	16,500	(100)	-0.6%	
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SUB-TOTAL FINANCE& INSURANCE	308,523	314,945	316,837	333,548	16,711	5.3%	
TOWN CLERK/TREASURER							
Salaries	116,935	113,481	120,300	123,748	3,448	2.9%	
Expenses	3,300	2,002	3,200	3,500	300	9.4%	
Office Expense	9,500	9,009	9,000	9,000	0	0.0%	
Microfilming/Records Restoration	3,500	3,907	3,500	3,500	0	0.0%	
Records Automation	18,000	188	15,000	15,000	0	0.0%	
Computer Software/Hardware	1,700		2,000	2,200	200	10.0%	
Grant Projects		2,875					
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SUB-TOTAL TOWN CLERK/TREAS.	152,935	131,461	153,000	156,948	3,948	2.6%	

EXPENDITURE CATEGORIES ITEM	FY 2007	FY 2007	FY 2008	FY 2009	FY 2009	%	Notes
	2006-07 BUDGET	2006-07 ACTUAL	2007-08 BUDGET	2008-09 BUDGET PROPOSED	INCR (DECR)	CHG.	
PLANNING & ZONING							
Salaries	117,743	111,990	117,987	121,572	3,585	3.0%	
Planning Expense	9,600	10,357	9,500	8,500	(1,000)	-10.5%	
Conferences and Training			800	800	0		
Town Plan & Spec Projects	21,115	3,948	60,500	33,000	(27,500)	-45.5%	
V. Plan Update CLG 05-09 Grant		1,801					
State FY05 Planning Grant							
Planning Assistance	9,500	7,350	7,500	7,500	0	0.0%	
Independent Technical Review	5,000	3,600	4,500	4,500	0	0.0%	
GIS Software/Plotter Maint.	2,650	800	500	900	400		
Stormwater compliance					0		
Stormwater Compliance					0		
SUB-TOTAL PLANNING AND ZONING	165,608	139,845	201,287	176,772	(24,515)	-12.2%	
ASSESSING							
Assessor Contract	31,227	80,790	32,320	33,451	1,131	3.5%	
Expenses	4,680	2,252	4,680	4,680	0	0.0%	
Reappraisal Contract	49,016		50,731	52,507	1,776	3.5%	
SUB-TOTAL ASSESSING	84,922	83,042	87,731	90,637	2,907	3.3%	
BUILDINGS & GROUNDS							
Salaries	82,140	76,182	89,876	84,902	(4,974)	-5.5%	
Town Center Operating expense	26,500	23,232	27,600	29,500	1,900	6.9%	
Town Center Bldg. Maintenance	6,240	6,006	5,000	5,000	0	0.0%	
Town Hall Operating expense	1,000	726	1,500	1,500	0	0.0%	
Town Hall Bldg. Maintenance	5,800	5,800	1,000	5,000	4,000	400.0%	Note 11
Town Hall & Library Heating Fuel	9,200	7,440	9,660	10,200	540	5.6%	
Town Center Heating Fuel	24,400	22,665	27,700	31,600	3,900	14.1%	
Town Center Utilities	40,620	40,176	44,730	43,010	(1,720)	-3.8%	
Pierson Building Utilities/Maint	11,000	10,536	7,100	2,000	(5,100)	-71.8%	
Transfer to HW Equip. Fund	2,000	2,000	2,000	1,000	(1,000)	-50.0%	
Recreation Fields Maintenance	15,160	9,548	15,160	25,200	10,040	66.2%	Note 11
SUB-TOTAL BUILDINGS & GROUNDS	224,060	204,311	231,326	238,912	7,586	3.3%	
PUBLIC WORKS							
Salaries	62,830	62,830	64,715	66,656	1,942	3.0%	
Admin Expenses	5,680	5,142	4,850	4,650	(200)	-4.1%	
Engineering/Planning	5,700		5,500	5,500	0	0.0%	
Stormwater Permit Fees	7,640	5,000	6,870	6,870	0		
Stormwater Maintenance	18,660	7,692	18,000	16,200	(1,800)		
Sidewalk Construction				60,000	60,000		Note 7
Harbor Road Bridge Design/Constr.		1,953		200,000	200,000		Note 1
Hullcrest Stormwater Project		200,813			0		
Webster Road Bike Path Design		170			0		
SUB-TOTAL PUBLIC WORKS	100,510	283,601	99,935	359,876	259,942	260.1%	
HARBORMASTER							
Salary	4,000	4,707	4,244	4,371	128	3.0%	
Mooring Inspections/Maint.	9,700	9,979	6,600	8,100	1,500	22.7%	
Seasonal Dock&Buoy Install. & Remo	4,480	1,550	5,500	4,850	(650)	-11.8%	
Admin exp.	300	651	300	300	0	0.0%	
Capital Improvements			6,005	5,730	(275)		
Transfer to Bay Park Fund	5,810	5,810	2,653		(2,653)	-100.0%	
SUB-TOTAL HARBORMASTER	24,290	22,697	25,301	23,351	(1,950)	-7.7%	

EXPENDITURE CATEGORIES ITEM	FY 2007	FY 2007	FY 2008	FY 2009	FY 2009	%	Notes
	2006-07 BUDGET	2006-07 ACTUAL	2007-08 BUDGET	2008-09 BUDGET PROPOSED	INCR (DECR)		
POLICE							
Salaries	551,212	553,809	586,247	615,153	28,905	4.9%	
Overtime	82,957	79,114	84,913	89,383	4,470	5.3%	
Special Duty details	25,000	70,645	50,000	25,000	(25,000)	-50.0%	Note 2
Office Expense	8,500	8,336	8,500	8,500	0	0.0%	
Telephones	10,000	8,473	10,000	9,000	(1,000)	-10.0%	
Radio Expense	4,000	3,381	4,000	9,000	5,000	125.0%	
Travel/Conferences	2,500	2,187	2,500	2,500	0	0.0%	
Police Photos	2,500	2,047	2,500	2,500	0	0.0%	
Police Training	7,500	7,100	7,500	7,500	0	0.0%	
Gasoline	25,500	33,206	31,200	37,500	6,300	20.2%	
Tires	2,800	2,760	2,800	3,300	500	17.9%	
Vehicle Maint.	7,500	12,545	7,500	7,500	0	0.0%	
General Equipment	4,500	7,707	4,500	4,500	0	0.0%	
Finger Print Equip. Expense	1,200	991	1,200	1,200	0	0.0%	
Uniform Purchase	9,500	9,389	8,500	8,500	0	0.0%	
Uniform Cleaning	3,200	5,105	3,200	5,000	1,800	56.3%	
Building expense	1,500	4,208	2,000	2,000	0	0.0%	
Computer Use	10,500	13,851	11,000	12,200	1,200	10.9%	
Computer Maint	8,500	361	8,500	12,660	4,160	48.9%	
Matching Funds for Grants	3,000	248	2,500	2,000	(500)	-20.0%	
Capital Improvements	4,200	3,679	3,700	8,700	5,000	135.1%	
Transfer to Cruiser Fund	43,725	43,725	43,725	43,725	0	0.0%	
Animal Enforcement	2,800	4,319	4,000	4,000	0	0.0%	
C.U.S.I	13,456	13,457	11,500	11,636	136	1.2%	
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SUB-TOTAL POLICE	836,050	890,645	901,985	932,957	30,972	3.4%	
FIRE DEPARTMENT							
Salaries	20,000	24,049	23,000	28,510	5,510	24.0%	
Special Projects							
Office Supplies/Phones	4,200	4,541	4,200	5,665	1,465	34.9%	
Heating Fuel/service	8,000	6,151	8,000	8,600	600	7.5%	
Fire Prev. & Training	4,500	2,387	4,500	4,600	100	2.2%	
Radio Maintenance	4,350	5,948	4,400	4,400	0	0.0%	
Fire Prot. Clothing	6,300	14,245	9,000	9,000	0	0.0%	
Gas & Oil	2,600	2,964	3,700	3,700	0	0.0%	
Firefighting Supplies	3,200	5,959	3,200	3,500	300	9.4%	
Equipment Maint.	9,500	16,225	9,600	10,500	900	9.4%	
Building Maint.	3,700	8,846	3,500	3,500	0	0.0%	
Fire Equipment	7,600	2,351	5,600	5,000	(600)	-10.7%	
Capital Improvements	23,500	14,699	59,000	34,000	(25,000)	-42.4%	
Periodicals & Memberships	950	1,202	1,000	1,500	500	50.0%	
Membership events/incentives				4,000	4,000		
Physicals/ PF Testing	3,000	537	3,200	3,200	0	0.0%	
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SUB-TOTAL FIRE DEPARTMENT	101,400	110,103	141,900	129,675	(12,225)	-8.6%	
PUBLIC SAFETY & DISPATCH							
Dispatch Salaries	224,283	220,847	239,744	263,101	23,357	9.7%	
Overtime	36,605	31,528	28,095	29,208	1,113	4.0%	
Training	3,000	2,305	3,000	3,000	0	0.0%	
Uniforms	3,000	1,713	2,500	2,000	(500)	-20.0%	
Uniform Cleaning	250	61	250	800	550	220.0%	
Capital Improvements	1,000	769	1,500	2,300	800	53.3%	
Dispatch Radio Equipment	2,000		2,660	3,535	875	32.9%	
Transfer to Capital Equip. Fund			1,900	1,900	0		
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SUB-TOTAL PUBLIC SAFETY & DISPATCH	270,138	257,223	279,649	305,844	26,195	9.4%	

EXPENDITURE CATEGORIES ITEM	FY 2007	FY 2007	FY 2008	FY 2009	FY 2009	%	Notes
	2006-07 BUDGET	2006-07 ACTUAL	2007-08 BUDGET	2008-09 BUDGET PROPOSED	INCR (DECR)		
HIGHWAY							
Salaries	212,087	197,440	212,720	219,503	6,783	3.2%	
Overtime	26,176	26,696	27,080	27,464	385	1.4%	
Inter-Dept. Assistance	6,800	26	650	1,500	850	130.8%	
Road&Drainage Syst. Maint.	35,000	53,394					
Road Maintenance			25,000	35,000	10,000	40.0%	
Bridge Maintenance			6,000	6,000	0	0.0%	
Drainage System Maintenance			15,000	15,000	0	0.0%	
Capital Projects	75,000	70,395	110,000	60,000	(50,000)	-45.5%	Note 12
Retreatment (Paving)	255,200	264,759	255,200	255,200	0	0.0%	
Sidewalk Construction	2,500		2,500		(2,500)	-100.0%	
Rte 7 / Village Sidewalk Project	224,000	25,476					
Engineering Svcs.	8,000	4,402	5,000	5,000	0	0.0%	
Street Signs	4,000	1,500	4,000	4,000	0	0.0%	
Winter Sand	0				0		
Salt	67,000	54,334	67,000	67,000	0	0.0%	
Garage Heating Fuel	6,350	6,406	7,200	10,443	3,243	45.0%	
Garage Utilities	8,270	9,354	9,700	9,700	0	0.0%	
Uniforms	4,500	3,263	4,500	4,500	0	0.0%	
Gas & Diesel	20,000	22,331	21,000	28,000	7,000	33.3%	
Equip. Repair & Maint	45,000	49,135	45,000	45,000	0	0.0%	
Transfer To Equip. Repl. Fund	85,000	85,000	100,000	115,000	15,000	15.0%	
Garage Expense & Supplies	6,000	4,453	6,000	6,000	0	0.0%	
Building Maintenance	2,500		2,500	2,500	0	0.0%	
Street & Caution Lights	36,000	27,727	29,800	30,356	556	1.9%	
Farmstead Dr. Signage			12,000		(12,000)		
Maeck Farm Drainage							
SUB-TOTAL HIGHWAY	1,129,383	906,091	967,850	947,167	(20,683)	-2.1%	
HEALTH & SOCIAL SERVICES							
Salary - Health Officer	800	800	824	824	0	0.0%	
Visiting Nurse Association	18,104	18,104	18,647	19,400	753	4.0%	
Social Services	16,500	16,500	17,000	17,000	0	0.0%	
Health Officer Expense	450	385	450	450	0	0.0%	
SUB-TOTAL HEALTH & SOCIAL SERVICES	35,854	35,789	36,921	37,674	753	2.0%	
RESCUE							
Volunteer Compensation	16,500	15,285	16,500	16,500	0	0.0%	
Volunteer Incentive Compensation	21,780	41,073	21,780	44,400	22,620	103.9%	
Paid Full/Part-Time compensation	18,720	20,052	41,898	38,149	(3,749)	-8.9%	
Medical Supplies	12,190	10,624	13,500	13,500	0	0.0%	
Uniforms/Jump Suits	1,250	2,612	1,500	1,750	250	16.7%	
Operational Expense	6,500	6,146	7,000	7,000	0	0.0%	
Oxygen	2,500	2,169	2,500	2,500	0	0.0%	
Training	15,100	4,555	10,000	10,000	0	0.0%	
Office Expense	1,600	1,931	2,000	2,000	0	0.0%	
Office Equip.	500	439	600	2,000	1,400	233.3%	
Communications	6,600	2,701	10,000	10,000	0	0.0%	
Vehicle Expense	4,700	6,294	6,500	6,500	0	0.0%	
Building Heating Fuel	2,500	2,121	2,750	3,100	350	12.7%	
Building Utilities	4,200	3,849	4,380	4,456	76	1.7%	
Building Maintenance	41,000	5,029	25,000	15,000	(10,000)	-40.0%	
Immunizations	750		500	250	(250)	-50.0%	
Public Education	1,500	623	1,500	2,000	500	33.3%	
Membership Incentive	2,250	1,498	1,000	1,000	0	0.0%	
Misc. Expense		181					
Ambulance Replacement				150,000	150,000		Note 6
Defibrillator				20,000	20,000		Note 6
SUB-TOTAL RESCUE	160,140	127,179	168,908	350,105	181,197	107.3%	Note 6

EXPENDITURE CATEGORIES ITEM	FY 2007 2006-07 BUDGET	FY 2007 2006-07 ACTUAL	FY 2008 2007-08 BUDGET	FY 2009 2008-09 BUDGET PROPOSED	FY 2009 INCR (DECR)	% CHG.	Notes
CEMETERIES							
Salaries	22,941	22,894	24,795	25,539	744	3.0%	
Supplies & Tools	600	818	600	600	0	0.0%	
Committee Expenses	400	78	500	500	0	0.0%	
Gas Expense	850	923	850	850	0	0.0%	
Equip. Maint.	300	263	400	400	0	0.0%	
Equip. Purchases	300	336	400	400	0	0.0%	
Capital Projects	5,000	5,000	5,000	5,000	0	0.0%	
Transfer to Tractor Fund	1,600	1,600	1,600	1,600	0	0.0%	
Outside Services	1,700	2,036	1,700	1,700	0	0.0%	
Cremation Garden	500	548	650	650	0	0.0%	
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SUB-TOTAL CEMETERIES	34,191	34,496	36,495	37,239	744	2.0%	
RECREATION							
Admin Salaries	60,303	60,684	62,112	63,971	1,859	3.0%	
Beach Salaries	19,695	17,634	19,440	16,840	(2,600)	-13.4%	
Admin. Expenses	4,900	3,813	4,660	4,260	(400)	-8.6%	
Public Information	5,200	4,968	5,100	6,440	1,340	26.3%	
Beach Maintenance	6,850	8,204	850	750	(100)	-11.8%	
Playground Upgrades			24,000	6,500	(17,500)	-72.9%	
Beach Equipment	1,200	630	1,300	1,225	(75)	-5.8%	
Beach Admin. & Utilities	3,000	2,887	3,190	3,541	351	11.0%	
Adult Sports Leagues	350	210	150	150	0	0.0%	
Dog Obedience	2,930	2,675	3,250	3,250	0	0.0%	
Swim Lesson Supplies	125			63	63		
Youth Basketball	4,295	1,555	2,625	3,075	450	17.1%	
Little League Baseball	11,960	14,720	16,547	15,587	(960)	-5.8%	
Babe Ruth Baseball	3,000	3,428	2,525	2,650	125	5.0%	
Summer Baseball				1,730	1,730		
Softball	775	258	357	1,200	843	236.1%	
Summer Soccer Camp	15,325	13,965	16,325	15,072	(1,253)	-7.7%	
Youth Soccer	9,078	6,583	8,846	8,188	(658)	-7.4%	
Recreation Programs	15,055	22,398	21,260	19,145	(2,115)	-9.9%	
Special Events/Concerts/Firewrks	10,500	11,746	10,200	10,900	700	6.9%	
Ski Program	11,770	11,880	10,635	11,080	445	4.2%	
Davis Park	3,100	872	2,900	5,030	2,130	73.4%	
Park Maintenance	2,000	1,154	2,200	4,810	2,610	118.6%	
Martial Arts	1,086	4,228	1,536	2,940	1,404	91.4%	
Lacrosse Programs	5,768	3,364	4,155	2,847	(1,308)	-31.5%	
Basketball Tournament							
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SUB-TOTAL RECREATION	198,265	197,855	224,162	211,243	(12,919)	-5.8%	
LIBRARY							
Salaries	127,248	117,284	137,020	141,729	4,709	3.4%	
Supplies	2,675	3,672	2,800	2,800	0	0.0%	
Books,Tapes,Periodicals,AV Mat'ls.				21,400	21,400		Note 13
Adult Books	7,920	8,610	8,210		(8,210)		
Juvenile Books	7,370	6,377	7,680		(7,680)		
Periodicals	3,700	3,143	2,300		(2,300)		
Audio-Visual	2,000	2,545	4,000		(4,000)		
Building Maint. Expense	2,000	2,003	2,000	3,500	1,500	75.0%	
Library Utilities	11,000	11,413	12,840	13,300	460	3.6%	
Equipment	900	695	1,000	1,600	600	60.0%	
Administrative Expense	2,000	3,733	2,000	2,000	0	0.0%	
Story Hour	1,000	548	1,200		(1,200)		Note 13
Computer/Technology Expense	5,300	4,475	5,300	6,000	700	13.2%	
Programs	1,800	1,566	2,000	2,800	800	40.0%	
Office Equipment	450	46	900		(900)	-100.0%	
Public Information	1,250	30	1,250	1,250	0	0.0%	
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SUB-TOTAL LIBRARY	176,613	166,141	190,500	196,379	5,879	3.1%	

EXPENDITURE CATEGORIES ITEM	FY 2007 2006-07 BUDGET	FY 2007 2006-07 ACTUAL	FY 2008 2007-08 BUDGET	FY 2009 2008-09 BUDGET PROPOSED	FY 2009 INCR (DECR)	% CHG.	Notes
DEBT PAYMENTS							
Fire Truck Note (1994)							
Fire Pumper Truck (1998)	33,364	33,364	32,035	30,331	(1,704)	-5.3%	
Town Center Project	405,833	405,833	396,715	387,204	(9,512)	-2.4%	
Davis Park Courts	32,723	32,723	31,466	30,495	(971)	-3.1%	
Highway Dept. Sand/Salt Shed	40,794	40,793	39,428	38,457	(971)	-2.5%	
Recreation Fields Project	133,032	133,031	131,456	129,030	(2,426)	-1.8%	
Police Digital Recorder				6,934	6,934		
SUB-TOTAL	-----	-----	-----	-----	-----	-----	-----
DEBT PAYMENTS	645,746	645,745	631,099	622,450	(8,649)	-1.4%	
INTER-GOVERNMENTAL TRANSFERS							
County Tax	53,876	52,859	58,000	61,778	3,778	6.5%	
Grtr. Burl. Ind. Devel. Corp (GBIC)	1,200	1,200	1,200	1,200	0	0.0%	
Chitt Cty Regional Planning(CCRPC)	7,404	7,404	7,600	7,910	310	4.1%	
Metropolitan Planning Org. (MPO)	7,157	7,157	7,309	7,602	293	4.0%	
Chitt. Cty. Transport Auth. (CCTA)	64,464	64,298	72,745	78,901	6,156	8.5%	
SUB-TOTAL INTER-GOVERNMENTAL TRANSF.	-----	-----	-----	-----	-----	-----	-----
	134,101	132,918	146,854	157,391	10,537	7.2%	
BENEFITS							
Merit Increases	18,565	20,623	26,148	26,892	744	2.8%	
Retirement	97,816	93,639	106,081	115,245	9,164	8.6%	
Unemployment	2,000	5,402	9,400	11,100	1,700	18.1%	
Social Security	162,090	168,143	171,523	181,249	9,726	5.7%	
Health Insurance Admin/Deduct.	9,500	3,618	3,700	3,700	0	0.0%	
Health Insurance	350,189	334,238	400,050	433,445	33,395	8.3%	Note 14
Long Term Disability & Life Ins.	32,965	23,762	33,786	35,914	2,128	6.3%	
Dental Insurance	40,522	44,899	46,086	45,439	(647)	-1.4%	
Employee Assistance Program	700	860	700	700	0	0.0%	
Employee Events/Recognition	1,000	1,532	1,000	1,000	0	0.0%	
Immunizations	4,500	1,514	2,500	2,500	0	0.0%	
SUB-TOTAL BENEFITS	-----	-----	-----	-----	-----	-----	-----
	719,847	698,229	800,973	857,184	56,210	7.0%	
MISCELLANEOUS							
Selectbrd. Discretionary Expenses	12,000	2,155	12,000	6,000	(6,000)	-50.0%	
Town Community Events	3,500	3,251	3,500	3,500	0	0.0%	
Tree Conservation	2,000	700	2,000	2,000	0	0.0%	
Misc. Other		4,000			0		
Summer Concert Fireworks					0		
SUB-TOTAL MISC.	-----	-----	-----	-----	-----	-----	-----
	17,500	10,106	17,500	11,500	(6,000)	-34.3%	
COMMUNITY IMPROVEMENT							
Historic Preservation	500		500	500	0	0.0%	
Transfer to Open Space Fund	100,000	100,000	50,000		(50,000)	-100.0%	Note 15
Nat. Res. & Conserv.	1,500	783	1,500	1,000	(500)	-33.3%	
Neighborhood Paths	1,000	679	1,500	1,500	0	0.0%	
Historic Sites	500	0	500	500	0	0.0%	
SUB-TOTAL	-----	-----	-----	-----	-----	-----	-----
COMMUNITY IMPROVEMENT	103,500	101,462	54,000	3,500	(50,500)	-93.5%	
GRAND TOTAL EXPENDITURES	\$5,896,540	\$5,822,520	\$6,010,929	\$6,472,965	\$462,036	7.7%	

NOTES

1. The bridge on Harbor Road (near the Community School) is planned to be replaced in FY 2008-09. The total cost of this project is estimated to be \$200,000. The town expects to receive a \$150,000 grant from the State of Vermont for this project. The remaining \$50,000 will be paid as the Town's local share.
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. The amount budgeted in FY 2008-09 reflects the anticipated number of these details.
3. The Shelburne police dispatch center provides dispatching services to a number of fire, rescue and police departments outside of Shelburne as well as to the Shelburne fire/rescue/police departments. "Dispatch Contract" revenue includes revenues received from agencies outside of Shelburne that the department provides services to.
4. Revenues previously recorded as "Zoning Fees/Fines" have been consolidated into the "Site Plan/Subdivision" fee category in FY 2008-09. The "Project engineering/septic fees" revenue line item has been discontinued in FY 2008-09 since the Town no longer has jurisdiction over installation of private septic systems.
5. The "Applied Surplus" reflects a drawdown from the town's accumulated surplus fund balance. The FY 2008-09 budget assumes that \$135,000 from this surplus will be used for several capital projects planned in FY 2008-09 and to offset other expenditures.
6. Shelburne Rescue's operating expenses in FY 2008-09 are entirely funded by revenues it receives from transport billings and other sources. The department plans to purchase a new replacement ambulance and replacement defibrillator in FY 2008-09. Both of these items will be purchased entirely with revenues the department has received from billings, service subscriptions and donations.
7. The town will receive revenues from the Vermont Electric Power Company ("VELCO") in exchange for granting easements for the VELCO transmission line to cross Town property. A portion of these revenues will be used to construct a sidewalk/walking Path near Harbor Road from McCabe Circle to the Ti Haul trail.
8. Selectboard Salaries are determined by separate vote at town meeting in March.
9. The increased expenditure for computer hardware in FY 2008-09 includes installation of hardware at the public works department that will provide a connection to the Town office computer system. This will allow the department to access centralized information more readily and efficiently.
10. Election expenditures in FY 2008-09 include the cost of the September 2008 primary elections and November 2008 general election.
11. Town Hall maintenance in FY 2008-09 includes repairs to the front steps masonry. Recreation fields maintenance includes installation of fencing to separate the playing field area from the parking area, improving safety.
12. Highway capital projects planned in FY 2008-09 include storm drain repairs on Harbor Road; repairs to a section of Pond Road that experiences poor conditions; and installation of a fire detection system at the Highway garage.
13. Prior to FY 2008-09, Books for adults, children's books, periodicals, and audio visual materials were each budgeted separately. These are proposed to be consolidated into one category in FY 2008-09, which will provide staff with greater flexibility in meeting patron's needs. The story hour program will be included in the "Library Programs" category in FY 2008-09.
14. The health insurance expense assumes a 12% rate increase in FY 2008-09, combined with current employee profiles (single, family, etc). In FY 2008-09, employees will contribute 2% of their base salaries towards the health insurance premium.
15. The amount allocated to the Open Space Fund is determined by separate Article at Town Meeting.