

# Town of Shelburne, Vermont



## 226<sup>th</sup> Annual Town Report Fiscal Year 2013

Town Meeting: March 3, 2014  
Australian Ballot Voting: March 4, 2014

# DEDICATION

## TOWN OF SHELBURNE 250<sup>th</sup> CELEBRATION

August 16, 17, and 18, 2013

A dedicated group of Shelburne residents worked many hours to organize a full weekend of events commemorating the 250<sup>th</sup> anniversary of the Town of Shelburne Charter. The 250<sup>th</sup> Committee members were Colleen Haag, Lisa Mann, Sue Moraska, Nancy Baker, Sara Blum, Elaine Brand, Carol Casey, Judy Christensen, David Cranmer, Bill Deming, Meagan Downey, Paige Feeser, Judy Frazer, Laura Gannon-Murakami, Roz Graham, Ellen Gurwitz, Ann Hogan, Bill Hogan, Toby Knox, Joan Lenes, Dorothea Penar, David Webster, Gwen Webster, Tod Whitaker and Alice Winn.

Events consisted of a Friday night ferry boat cruise into Shelburne's history, Saturday and Sunday exhibits of daily life and history of Shelburne in the old Town Hall, guided walking tours of Shelburne village and oral history interviews by town residents. Our Shelburne Day 250<sup>th</sup> celebration included a scavenger hunt and an I Spy program, a street dance with Rick Norcross and the Ramblers and a Step into Shelburne's History event at the Shelburne Museum including Don Stevens, Chief of the Abenaki nation with an exhibit on Native American culture. On Sunday the events included a Shelburne Charter proclamation and Town barbeque, a group photo of town residents on the Parade Ground and children's activities. We also sold commemorative posters, t-shirts, hats and event tickets.

From early summer to late autumn Shelburne 250<sup>th</sup> banners were hung on poles in the village area. In addition a 250<sup>th</sup> commemorative book is being published and will be available soon to interested residents.

We had great assistance for these events from Paul Goodrich and the Highway crew, Shelburne Boy Scouts, Charlotte Shelburne Rotary Club, the Shelburne Lions Club and town employees. Several residents volunteered with publicity and sales at the Farmer's Market during the early summer.

Many residents and businesses gave to our fund-raising efforts and provided in kind donations for our events. Our Selectboard also allocated money from their discretionary fund to help with the celebration. Without their generosity the 250<sup>th</sup> events could not have taken place.

Walk around Shelburne tour books, posters, the group photo of town residents and 250<sup>th</sup> commemorative book may be purchased at the Town Clerk's office.

In recognition of their dedication, time and effort, we dedicate this town report to all those who helped make Shelburne's 250<sup>th</sup> celebration such a huge success.



"Step into History" at Shelburne Museum.

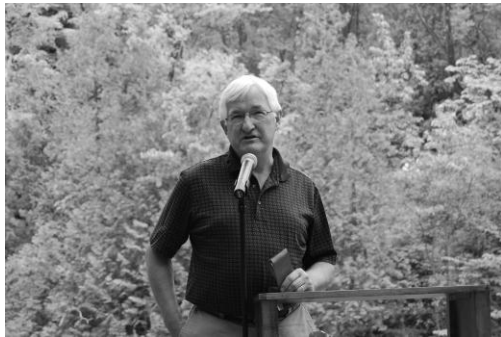


Judy Frazer displays an exhibit on Shelburne history at the Town Hall.



Ticket Sales Booth at the Town Barbeque on the Parade Ground.

**IN RECOGNITION OF**  
**TOWN MANAGER PAUL BOHNE'S SERVICE TO SHELBURNE**



The Grand Opening Ceremony for the Overlook at Laplatte Nature Park.



Paul participating in The Fool's Flop Fundraiser at Shelburne Beach.

After thirteen years of dedicated service as the Shelburne Town Manager, Paul Bohne will be retiring in 2014. As Town Manager, Paul has overseen the operations of the Town of Shelburne, which includes 15 departments and over 50 employees with annual operating budgets totaling more than \$9 million dollars. This has involved the continuous challenge of providing quality services to Town residents, evaluating the need for new facilities and infrastructure, maintaining existing facilities and services while at the same time limiting property tax and utility rate increases. Throughout his tenure Paul set the tone for all departments to provide quality customer service to residents and businesses. Paul worked for thirteen different selectboards over his thirteen years as Town Manager. Through his oversight, the town remained financially sound through the recession of 2008.

As you look around town at the opportunities we all enjoy, be mindful that in some way Paul has had his hand in many of them. Whether it's the miles of new sidewalks, recreational paths and facilities, streetscape initiatives and open space, Paul has played a part in each area.

We recognize the dedication, management, oversight and vision Paul has provided the Town of Shelburne for the past 13 years and wish him well in his retirement.

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**\*\* The CSSU School Report and CVU High School District Annual Report is available in the following ways:**

- Posted on the web at [www.cssu.org](http://www.cssu.org),
- Mailed to you upon request at 383-1236, or
- Picked up at your local school or town office.

These reports include information that is no longer in the local annual Town Report such as: assessment results, etc.

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*NOTE: All financial statements in this report cover the Fiscal Year from July 1 through June 30. FY 2012-2013 (FY 2013) covers the period from July 1, 2012, to June 30, 2013. Some departmental and committee written reports may cover periods not precisely coinciding with the Fiscal Year.*

*In order to reduce printing and production costs for this Town Report, some financial information in the Town audit is printed in compressed format. Please contact the Town offices if you would like a full sized copy of the Town audit, which is also available on the Town Web site [www.shelburnevt.org](http://www.shelburnevt.org)*

ELECTED OFFICIALS

Thomas A. Little, Moderator - 1 year term.....Term Expires 2014
Thomas T. Bessette, Constable - 2 year term .....Term Expires 2014
Colleen T. Haag, Town Clerk and Treasurer - 3 year term .....Term Expires 2015

SELECTBOARD

Tim Pudvar, Chair - 2 year term.....Term Expires 2014
Al Gobeille - 3 year term .....Term Expires 2014
Toni Supple - 2 year term .....Term Expires 2015
Gary von Stange – 3 year term .....Term Expires 2015
Allison Cranmer, Vice Chair - 3 year term .....Term Expires 2016

TOWN SCHOOL DIRECTORS

Katharine Stockman - 3 year term .....Term Expires 2014
David Connery - 2 year term .....Term Expires 2014
Russell Caffry, Chair - 3 year term.....Term Expires 2015
Tim Williams - 2 year term.....Term Expires 2015
Robert M. Finn - 3 year term .....Term Expires 2016

CHAMPLAIN VALLEY UNION HIGH SCHOOL DIRECTORS
3 Year Term

Susan Holson .....Term Expires 2014
Susan Hull Grasso.....Term Expires 2015
Joan Lenes.....Term Expires 2016

JUSTICES OF THE PEACE

Dennis Bowen George Schiavone
Nancy E. Baker Susan Holson
Chris Chiarello Thomas Little
Jennifer Leopold Maria Horn
Carroll Ockert Marsett Ockert
Peter Gadue Gary von Stange
Becky Moore Lee Suskin
Laura Gannon-Murakami

REPRESENTATIVES - CHITTENDEN DISTRICT # 5
2 Year Term

Kate Webb, 5-1 .....Term Expires 2014
Joan Lenes, 5-2 .....Term Expires 2014

CHAMPLAIN WATER DISTRICT

Thomas T. Bessette - 3 year term .....Term Expires 2015
Peter Gadue, Appointed Alternate, 2 year term.....Term Expires 2014

**APPOINTED TOWN OFFICIALS  
BY THE SELECTBOARD**

Town Manager .....	Paul W. Bohne III
Town Attorney .....	Steven Stitzel
Emergency Management Director .....	Paul W. Bohne III
Emergency Management Coordinator .....	Craig Wooster
Grand Juror .....	Tim Pudvar
Health Officer .....	Robert Lake
Deputy Health Officer .....	Peter Gadue
Town Service Officer .....	Paul W. Bohne III
Fence Viewer .....	Steve Gronlund
Harbormaster .....	Dan Couture
Tree Warden .....	Paul W. Bohne III

**PLANNING COMMISSION  
3 Year Term**

Brian Precourt, Chair .....	Term Expires 2014
Kate Lalley, Vice Chair .....	Term Expires 2014
Daniel S. Burks .....	Term Expires 2015
Ann Hogan .....	Term Expires 2015
Dick Elkins .....	Term Expires 2016
Ron A. Bouchard .....	Term Expires 2016
Jaime Heins .....	Term Expires 2016

**DEVELOPMENT REVIEW BOARD  
3 Year Term**

Kevin Lavery .....	Term Expires 2014
Mark Sammut, Vice Chair .....	Term Expires 2014
Victor Castro (resigned fall 2013) .....	Term Expires 2015
Laurie Smith (resigned fall 2013) .....	Term Expires 2015
Bill Stuono .....	Term Expires 2015
Paul Orzech .....	Term Expires 2015
Jeff Pauza .....	Term Expires 2016
Peter Keelan .....	Term Expires 2016
David Conard, Chair (passed away summer 2013) .....	Term Expires 2016
Vacant .....	Term Expires 2016
Dick Elkins, Alternate .....	Term Expires 2014
Mark Brooks, Alternate .....	Term Expires 2014
Vacant, Alternate .....	Term Expires 2014

**RECREATION COMMITTEE  
3 Year Term**

Ann Clark .....	Term Expires 2014
Marvin Thomas .....	Term Expires 2014
Pam Brangan .....	Term Expires 2014
Kathleen Pudvar .....	Term Expires 2015
Bruce Whitbeck .....	Term Expires 2015
Renee Davitt .....	Term Expires 2015
Peggy Coutu, Chair .....	Term Expires 2016
Susan McLellan .....	Term Expires 2016
LynnAnn Prom .....	Term Expires 2016

WATER COMMISSION  
3 Year Term

Laura Gannon-Murakami.....	Term Expires 2014
Frank Cole.....	Term Expires 2015
Peter Gadue, Chair.....	Term Expires 2016

PIERSON LIBRARY TRUSTEES  
3 Year Term

Susannah Kerest.....	Term Expires 2014
Maxie Ewins.....	Term Expires 2014
Adam Brooks (resigned Dec. 2013).....	Term Expires 2015
Ruth Hagerman.....	Term Expires 2015
Cathy Townsend.....	Term Expires 2015
Carolyn Siccama.....	Term Expires 2016
Melissa Fletcher, Chair.....	Term Expires 2016
Mark Joczik.....	Term Expires 2016

CEMETERY COMMISSION  
3 Year Term

Joe Canty.....	Term Expires 2014
Stephen Gregory (resigned Mar 2013).....	Term Expires 2015
Ron Gagnon.....	Term Expires 2015
Vacant.....	Term Expires 2015
Stuart Morrow, Chair.....	Term Expires 2016
Ruth Morrow.....	Term Expires 2016

HISTORIC PRESERVATION AND REVIEW COMMISSION  
3 Year Term

Fritz Horton, Chair.....	Term Expires 2014
Tom Koerner.....	Term Expires 2014
Oda Hubbard.....	Term Expires 2015
Dorothea Fraver Penar.....	Term Expires 2015
David Epstein.....	Term Expires 2015
Ann Milovsoroff.....	Term Expires 2016
Laurie Valentine.....	Term Expires 2016

TREE ADVISORY COMMITTEE  
3 Year Term

James Nassar, Vice-Chair.....	Term Expires 2014
Ann Milovsoroff.....	Term Expires 2014
Jan Gannon.....	Term Expires 2015
Gail Henderson-King, Chair.....	Term Expires 2015
Bob Woodworth.....	Term Expires 2015
Norm Silcox.....	Term Expires 2015
Laurie Valentine.....	Term Expires 2016

NATURAL RESOURCES AND CONSERVATION COMMITTEE

3 Year Term

Sean MacFaden.....	Term Expires 2014
Peter Idleman (resigned Nov. 2013).....	Term Expires 2014
Robert Scharf.....	Term Expires 2014
Gail Albert, Chair.....	Term Expires 2015
Don Rendall.....	Term Expires 2015
Barbara Johnson.....	Term Expires 2015
Peg Rosenau.....	Term Expires 2016
Myra Handy (resigned Sept. 2013).....	Term Expires 2016
Joannah Ralston.....	Term Expires 2016

BIKE AND PEDESTRIAN PATHS COMMITTEE

3 Year Term

Catherine Matosky (resigned June 2013).....	Term Expires 2014
Sara Blum.....	Term Expires 2014
Chris Trapeni.....	Term Expires 2015
Marc Gamble, Co-Chair.....	Term Expires 2015
Steve Antinozzi, Co-Chair.....	Term Expires 2015
Doug Merrill.....	Term Expires 2015
Pam Nuovo.....	Term Expires 2016
Gabriela Meyer.....	Term Expires 2016

SOCIAL SERVICE COMMITTEE

1 Year Term

David Cranmer, Chair.....	Term Expires 2014
Barbara Cimaglio, Vice Chair.....	Term Expires 2014
Margaret Ottinger.....	Term Expires 2014
Tom Zenaty.....	Term Expires 2014
Peter Gadue.....	Term Expires 2014

ETHICS COMMITTEE

1 Year Term

Lee Suskin, Chair.....	Term Expires 2014
Jack Ewell.....	Term Expires 2014
Mike Ashooh.....	Term Expires 2014
Peter Gadue, 1 <sup>st</sup> Alternate.....	Term Expires 2014
Gwen Webster, 2 <sup>nd</sup> Alternate.....	Term Expires 2014
Bill Deming, 3 <sup>rd</sup> Alternate.....	Term Expires 2014

CHITTENDEN COUNTY REGIONAL PLANNING COMMISSION

2 Year Term

John Zicconi.....	Term Expires 2014
George Schiavone, Alternate.....	Term Expires 2014

CHITTENDEN COUNTY TRANSPORTATION AUTHORITY

3 Year Term

Denis Barton.....	Term Expires 2014
Vacant, Alternate.....	Term Expires 2014

CHITTENDEN SOLID WASTE MANAGEMENT DISTRICT  
2 Year Term

Tim Loucks ..... Term Expires 2015  
Paul W. Bohne III, Alternate ..... Term Expires 2015

FRIENDS OF SHELBURNE VILLAGE DOG PARK COMMITTEE  
3 Year Term

Carol Bick ..... Term Expires 2014  
Dawna Hammers (resigned Sept. 2013) ..... Term Expires 2014  
Kathryn Evans ..... Term Expires 2014  
Mary West ..... Term Expires 2014  
Sara Blum, Chair ..... Term Expires 2015  
Rosalyn Graham (resigned Oct. 2013) ..... Term Expires 2015  
Bob Bick ..... Term Expires 2015  
Marilene Luxton-Jones, Vice Chair ..... Term Expires 2016  
Kay Boyce ..... Term Expires 2016

TOWN ADMINISTRATION

Town Manager ..... Paul W. Bohne III  
Chief of Police ..... James Warden  
Planning Director ..... Dean Pierce  
Assessor ..... Ted Nelson  
Highway Superintendent ..... Paul Goodrich  
Water Superintendent ..... Rick Lewis  
Chief Wastewater Treatment Plant Operator ..... Chris Robinson  
Parks and Recreation Director ..... Betsy Cieplicki  
Maintenance Director ..... Darwin Norris  
Library Director ..... Lara Keenan  
Chief of Fire Department ..... Jerry Ouimet  
Chief of Rescue ..... Linda Goodrich  
Zoning Administrator ..... Paul W. Bohne III  
DRB Administrator/Zoning Enforcement Officer ..... Annie Geratowski  
Finance Director ..... Peter Frankenburg  
Network & Web Page Administrator ..... Betty Marcher  
Tax Collector ..... Paul W. Bohne III

TOWN CLERK'S APPOINTMENTS

Assistant Town Treasurer ..... Sue Moraska  
Assistant Town Clerks ..... Lisa Mann  
Sue Moraska

SCHOOL OFFICIALS

Pati Beaumont ..... Community School K-5 Principal  
Allan Miller ..... Community School 6-8 Principal  
Jeff Evans ..... CVUHS Principal  
Elaine Pinckney ..... CSSU Superintendent

## TAX NOTICE

Town Property Tax payments are due each year on: August 15, November 15, and March 15. If the due date falls on either a weekend or a Town holiday, that tax payment is due on the next business day. Late payments are subject to a 5% penalty and 1.5% interest for each month or portion thereof.

Property tax payments may be left at the Town offices on weekdays between 8:00 A.M. and 5:00 P.M, and after hours at the Police Dept. Dispatch Center. Questions about tax payments can be answered by calling 985-5120 or going to the town web site [www.shelburnevt.org](http://www.shelburnevt.org). Please enclose the tax payment stub with your payment to ensure proper crediting of your account.

We offer an automatic payment service, where property tax payments are automatically withdrawn from the property owner's bank account on each tax installment due date. Please contact the Town offices or call 264-5034 if you would like to take advantage of this service.

### TAX RATE COMPARISONS

Year	Town Grand List	Education Grand List	State			Local		Total Taxes Billed
			Town Rate	Educ. Rate	Agrmt. Rate **	Tax Rate	Total	
2005-06 (Homestead tax rate)	9,536,757	9,551,903	0.427	1.5168		1.9438	\$18,441,000	
2005-06 (Non residential tax rate)	"	"	0.427	1.4840		1.911	"	
2006-07 (Homestead tax rate)	9,735,247	9,741,914	0.448	1.5541		2.002	\$19,390,000	
2006-07 (Non residential tax rate)	"	"	0.448	1.5248		1.973	"	
2007-08 (Homestead tax rate)	9,886,215	9,892,386	0.4502	1.5490	0.0008	2.000	\$19,779,700	
2007-08 (Non residential tax rate)	"	"	0.4502	1.5492	0.0008	2.0002		
2008-09 (Homestead tax rate) *	14,067,643	14,081,292	0.3216	1.1590	0.0006	1.4812	21,233,700	
2008-09(Non residential tax rate)*			0.3216	1.2207	0.0006	1.5429		

	<u>FY 2009-10</u>	<u>FY 2010-11</u>	<u>FY 2011-12</u>	<u>FY 2012-13</u>	<u>FY 2013-14</u>
Town Grand List (at 01-July)	14,386,046	14,230,844	14,345,890	14,509,208	14,613,419
Percent Change from prior yr.	2.3%	-1.1%	0.8%	1.1%	0.7%
Education Grand List	14,399,694	14,240,508	14,355,981	14,525,578	14,627,166
Common Level of Appraisal *	99.89%	97.89%	98.40%	98.70%	100.20%
Town Tax Rate	\$ 0.3196	\$ 0.3196	0.3290	0.3374	0.3470
Local Agreement Tax Rate **	\$ 0.0007	\$ 0.0007	0.0006	0.0007	0.0007
Homestead School tax Rate ***	\$ 1.2408	\$ 1.2920	1.2905	1.3402	1.3814
Non-Residential School tax Rate ***	\$ 1.3515	\$ 1.3791	1.3821	1.3982	1.4371
Total Homestead Tax Rate	\$ 1.5611	\$ 1.6123	\$ 1.6201	\$ 1.6783	1.7291
Total Non-residential Tax Rate	\$ 1.6718	\$ 1.6994	\$ 1.7117	\$ 1.7363	1.7848
Total Town Taxes billed (as of July)	\$ 4,598,000	\$ 4,548,000	\$ 4,721,000	\$ 4,895,370	\$ 5,070,819
Total Local Agrmt. Taxes billed (July)	10,000	10,000	9,000	10,157	10,230
Total School Taxes billed (as of July)	18,495,000	18,895,000	19,018,000	19,777,877	20,536,055
Total Taxes billed (as of July)	\$ 23,103,000	\$ 23,453,000	\$ 23,748,000	\$ 24,683,404	\$ 25,617,104

\*A Town-wide Reappraisal was completed prior to FY 2008-09

\*\*The local Agreement tax rate was established per Town vote in 2007 to exempt a portion of the appraised value of property owned by qualified disabled veterans from paying property taxes.

\*\*\*The State of Vermont defines "Homestead" property as residential property where the owner, who must be a Vermont resident, resides. "Non-Residential" property includes all other properties.

## ESTIMATE OF PROPERTY TAX RATE FOR 2014-15

Per the Town Charter, the Selectboard is to provide an estimate of the property tax rate for the ensuing year. The Selectboard will set the actual rate in July 2014. The education tax rates are set by the State of Vermont.

Homeowners may be eligible for an education property tax reduction from the State of Vermont. Consult the 2013 Vermont income tax return booklet or tax department web site (<http://tax.vermont.gov>) for further information. Please note that the State of Vermont requires all Vermont residents who own and occupy a Vermont Homestead to file a Homestead Declaration with the State annually.

	Homestead Property (1)	Non-Residential Property (1)
<u>Estimated Property Tax Rates:</u>		
<b>Town Tax Rate (2)</b>	\$0.3535	\$0.3535
<b>Education Tax Rate (3)</b>	\$1.4795	\$1.5100
<b>Local Agreement Rate (4)</b>	<u>\$0.0007</u>	<u>\$0.0007</u>
Total School + Town	\$1.8337	\$1.8642
<b>Articles Voted Separately, if Approved:</b>		
Town Article II. (Selectboard Salaries)	\$0.0004	\$0.0004
Town Article VII. (Highway Truck) (5)	--	--
Town Article VIII. (Open Space Fund)	\$0.0017	\$0.0017
Article IX (Paving Pond Road) (6)	--	--
	-----	-----
Sub-Total, Separate Articles	\$0.0021	\$0.0021
<b>Total Estimated Tax Rate:</b>	<b><u>\$1.8358</u></b>	<b><u>\$1.8663</u></b>

### NOTES

1 “Homestead” property is defined as residential property where the owner, who must be a Vermont resident, resides. “Non-Residential” property includes all other properties.

2. The Town tax rate will be based on the 2014 town grand list as of July 2014. The estimated tax rate shown here assumes a grand list of \$14,759,000.

3. The Education Tax Rates are preliminary estimates and subject to change by the State of Vermont. The tax rate will be a weighted average of the Shelburne School tax rate and the CVU High school tax rate using the relative % of Shelburne students (“equalized pupils”) attending each school.

4. The local Agreement tax rate was established per Town vote in 2007 to exempt a portion of the appraised value of property owned by qualified disabled veterans from paying property taxes.

5. Highway Department vehicle purchases are funded through the Highway Equipment Replacement fund. The annual transfer to this fund is a line item in the Highway Department budget, which is included in the base town tax rate of \$0.3535.

6. If the vote to pave Pond Road is approved, the work is expected to take place in Fiscal Year 2015-16. The impact on the property tax rate at that time is estimated to be between \$0.005 and \$0.006.

**TOWN OF SHELBURNE  
WARNING  
ANNUAL TOWN MEETING**

The legal voters of the Town of Shelburne are hereby notified and warned to meet at the Shelburne Community School in said Town on Monday, March 3, 2014 at 7:30 P.M. to act upon any of the following articles not involving voting by Australian Ballot and to hold a public hearing on items to be voted by Australian Ballot; said meeting to be adjourned and to reconvene in the Municipal Offices in said Town on Tuesday, March 4, 2014 to vote for Town Officers and to transact any business involving voting by Australian Ballot to begin at 7:00 A.M. and to close at 7:00 P.M.

- Article I To hear and act on the report of the Town officers and the Auditor's report for the budgetary period July 1, 2012 through June 30, 2013 [FY2013].
- Article II Will the voters determine the compensation to be paid to the Selectboard for Fiscal Year 2014-2015?  
*[Note: Current salaries are Chair \$1,500.00, all others are \$ 1,200.00.]*
- Article III Shall the voters of the Town approve the existence of the Community Fund for the purpose of providing Social Services to the residents of Shelburne?  
*[The Fund balance is \$2,000]*
- Article IV To transact any other business proper to come before said meeting.

**BALLOT QUESTIONS**

- Article V To elect all Town officers as required by law.
- Article VI Shall the Town adopt the Selectboard's proposed budget of \$7,476,431 of which \$5,217,431 is to be raised by taxes?
- Article VII Shall the bonds of the Town of Shelburne, in an amount not to exceed \$175,000 be issued for the purpose of purchasing one replacement Highway Department dump truck?
- Article VIII Shall the Town raise by taxes the amount of \$25,000 for the purpose of obtaining options and/or the acquisition of lands, or the rights in land, which would preserve open space and natural resources; any unexpended portion of such sum be placed in the Open Space Fund?  
*[The Fund balance is \$210,283.36.]*
- Article IX Shall the bonds of the Town of Shelburne in the amount not to exceed \$660,000 be issue for the purpose of paving all of Pond Road?  
*[The pavement used will be chip seal]*

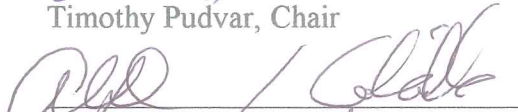
Town of Shelburne  
Annual Town Meeting  
2014 Warning-Page 2


Article X Shall the Town of Shelburne vote on adoption or amendment of its municipal plan by Australian ballot?


Dated at Shelburne, Vermont this 21<sup>st</sup> Day of January, 2014 by the

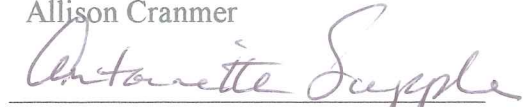
SELECTBOARD

  
Timothy Pudvar, Chair

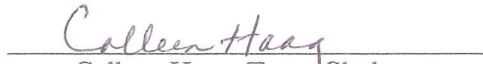
  
Alfred Gobeille

  
Gary von Stange

  
Allison Cranmer

  
Antoinette Supple

Filed this 22<sup>nd</sup> day of January, 2014 in the office of the Shelburne Town Clerk.

  
Colleen Haag, Town Clerk

**TOWN OF SHELBURNE  
PROPOSED GENERAL FUND FY 2014-15 BUDGET  
REVENUE & EXPENDITURE  
SUMMARY**

REVENUE CATEGORIES	FY 2013	FY 2013	FY 2014	FY 2015	FY 2015	%
	2012-13	2012-13	2013-14	2014-15	INCR	
	BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)	CHANGE
1 Taxes, Penalties & Interest	\$4,962,398	\$4,988,082	\$5,138,296	\$5,280,431	\$142,135	2.8%
2 Town Clerk's Office	152,375	160,515	157,550	161,250	\$3,700	2.3%
3 Highways & Public Works	210,800	257,558	159,340	213,100	\$53,760	33.7%
4 Police & Emergency Dispatch	434,141	671,314	416,256	429,197	\$12,941	3.1%
5 Water & Sewer Admin.	128,338	112,465	85,000	86,700	\$1,700	2.0%
6 Cemetery	4,400	3,000	9,400	9,400	\$0	0.0%
7 Planning & Zoning	67,250	78,218	103,150	76,750	(\$26,400)	-25.6%
8 Recreation	195,273	152,680	181,265	140,264	(\$41,001)	-22.6%
9 Library	0	844	0	0	\$0	0.0%
10 Investment Interest	3,000	947	2,000	300	(\$1,700)	-85.0%
11 Applied Fund Balance	149,845	0	0	60,000	\$60,000	0.0%
12 Rescue	299,567	208,114	453,170	461,301	\$8,131	1.8%
13 Building Use/Lease Income	141,168	137,160	141,168	140,968	(\$200)	-0.1%
14 Transfer from Funds / Misc.	386,953	654,912	404,687	416,770	\$12,083	3.0%
15 <b>TOTAL REVENUES</b>	<b>\$7,135,508</b>	<b>\$7,425,809</b>	<b>\$7,251,283</b>	<b>\$7,476,431</b>	<b>\$225,148</b>	<b>3.1%</b>

EXPENDITURE CATEGORIES						
	FY 2013	FY 2013	FY 2014	FY 2015	FY 2015	%
	BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)	CHANGE
16 Selectboard/VLCT/Town Rpts.	\$23,653	\$23,679	\$22,862	\$18,030	(\$4,832)	-21.1%
17 Legal	55,000	26,776	55,000	30,000	(\$25,000)	-45.5%
18 Town Manager's Office	139,755	138,051	147,123	149,525	\$2,402	1.6%
19 Administrative Services	78,900	64,777	78,600	81,500	\$2,900	3.7%
20 Elections	14,050	9,998	3,200	11,000	\$7,800	243.8%
21 Finance & Insurance	376,106	371,323	372,501	387,854	\$15,353	4.1%
22 Town Clerk's Office	206,588	190,447	209,517	213,105	\$3,588	1.7%
23 Planning & Zoning	175,013	156,025	228,315	200,336	(\$27,979)	-12.3%
24 Assessing/Reappraisal	64,120	64,735	65,581	66,630	\$1,048	1.6%
25 Buildings & Grounds	279,922	385,504	243,395	274,724	\$31,329	12.9%
26 Public Works	98,517	199,083	20,300	42,300	\$22,000	108.4%
27 Police	1,083,975	1,351,389	1,134,779	1,163,382	\$28,603	2.5%
28 Fire Dept.	264,065	294,197	146,455	193,100	\$46,645	31.8%
29 Public Safety/Dispatch	428,461	396,121	437,983	460,321	\$22,338	5.1%
30 Highway	1,046,764	1,087,102	1,046,255	1,121,781	\$75,526	7.2%
31 Health/Social Services	33,925	32,600	41,325	41,325	\$0	0.0%
32 Rescue	268,171	206,580	418,745	437,625	\$18,880	4.5%
33 Cemetery	40,312	41,099	42,113	42,042	(\$71)	-0.2%
34 Recreation	271,913	214,521	267,575	260,352	(\$7,223)	-2.7%
35 Harbormaster	29,801	29,698	25,971	33,100	\$7,128	27.4%
36 Library	255,723	240,416	263,156	271,067	\$7,911	3.0%
37 Debt Service	707,268	690,332	721,570	703,874	(\$17,697)	-2.5%
38 Inter-Governmental Transfers	193,760	193,370	183,858	178,596	(\$5,262)	-2.9%
39 Benefits	970,047	944,111	1,045,404	1,085,162	\$39,758	3.8%
40 Selectbrd Discr./Other Projects	9,700	342,579	9,700	9,700	\$0	0.0%
41 Community Improvement	20,000	20,000	20,000	0	(\$20,000)	-100.0%
42 <b>TOTAL EXPENDITURES</b>	<b>\$7,135,508</b>	<b>\$7,714,513</b>	<b>\$7,251,283</b>	<b>\$7,476,431</b>	<b>\$225,148</b>	<b>3.1%</b>

43 Revenue - Expenditures	0	(288,704)	0	0		
44 Grand List	14,487,424		14,613,047	14,759,177	146,130	1.0%
45 <b>Tax Rate</b>	<b>\$0.3374</b>		<b>\$0.3470</b>	<b>\$0.3535</b>	\$0.007	1.9%
Tax rate Change From Prior Yr.	\$0.009		\$0.001	\$0.007		
Tax rate % Change From Prior Yr.	2.7%		2.8%	1.9%		

LINE #	REVENUE CATEGORIES	FY 2013 2012-13 BUDGET	FY 2013 2012-13 ACTUAL	FY 2014 2013-14 BUDGET	FY 2015 2014-15 BUDGET	FY 2015 INCR (DECR)	% CHANGE	Notes
<b>TAXES</b>								
1	Property Taxes	4,894,898	4,914,307	\$5,070,796	\$5,217,431	\$146,635		
2	Late HS122 Filing Penalty	1,500	4,378	1,500	3,000	1,500		
3	Penalty Income	36,000	39,283	36,000	35,000	(1,000)		
4	Interest Income	30,000	30,114	30,000	25,000	(5,000)		
5	<b>SUB-TOTAL TAXES</b>	<b>\$4,962,398</b>	<b>\$4,988,082</b>	<b>\$5,138,296</b>	<b>\$5,280,431</b>	<b>\$142,135</b>	<b>2.8%</b>	
<b>6 TOWN CLERK'S OFFICE</b>								
7	Liquor Licenses	2,500	2,770	2,600	2,600	0		
8	Animal Licenses	5,500	6,060	5,550	6,000	450		
9	Animal License Transfer to Dog Park		(796)		(700)	(700)		
10	Fish & Game Licenses	100	88	100	75	(25)		
11	Marriage/Civil Union Licenses	500	(940)	550	550	0		
12	Deed Recordings	55,000	68,493	60,000	62,000	2,000		
13	Misc. Income	400	1,400	400	500	100		
14	Green Mtn Passports	75	138	100	125	25		
15	Vault Time Fee	1,700	2,066	1,800	1,800	0		
16	Copier Use	6,000	8,417	6,500	6,500	0		
17	Vital Statistics Copies	3,000	6,035	3,500	4,000	500		
18	Passport Fees	6,000	6,950	6,000	7,500	1,500		
19	Passport Photos		4,195					
20	Motor Vehicle Registrations	600	357	450	300	(150)		
21	Trsf. from Records Reserve Fund	71,000	55,283	70,000	70,000	0		Note 1
22	<b>SUB-TOTAL TOWN CLERK'S OFFICE</b>	<b>152,375</b>	<b>160,515</b>	<b>157,550</b>	<b>161,250</b>	<b>3,700</b>	<b>2.3%</b>	
<b>23 HIGHWAYS/ PUBLIC WORKS</b>								
24	Hwy State Aid	136,700	145,242	145,240	145,000	(240)		
25	Hwy Permits	2,100	1,935	2,100	2,100	0		
26	Road Cut Permits	12,000	18,000	12,000	6,000	(6,000)		
27	State Paving/Road Constr. Grant	60,000	73,905		60,000	60,000		
28	Construction Reimbursements		18,476			0		
29	<b>SUB-TOTAL HIGHWAYS</b>	<b>210,800</b>	<b>257,558</b>	<b>159,340</b>	<b>213,100</b>	<b>53,760</b>	<b>33.7%</b>	
<b>POLICE &amp; EMERGENCY DISPATCH</b>								
30	Judicial Fees	60,000	60,897	70,000	60,000	(10,000)		
31	Special Duty Reimbursement	25,000	47,560	25,000	25,000	0		Note 2
32	Charlotte Patrol	25,000	25,613	25,000	30,000	5,000		Note 3
33	St. George Patrol		0	2,000	2,000	0		Note 3
34	Special Duty Enforcement Grants		161,619					Note 2
35	Equipment Grants		55,035					
36	Other Fees	400	2,773	200	400	200		
37	Animal Enforcement	500	210	500	500	0		
38	Insurance Reports	2,000	2,486	2,200	2,200	0		
39	Fingerprinting	5,000	8,315	7,000	7,000	0		
40	Dispatch Contracts	179,000	159,219	180,356	201,097	20,741		Note 4
41	State E911 Call Center	90,000	90,000	90,000	90,000	0		Note 5
42	Alarm Monitoring Fees	4,500	3,740	4,000		(4,000)		
43	Alarm Permits	10,000	11,440	10,000	11,000	1,000		
44	C.O.P.S. Police Officer Grant	32,741	42,408			0		
45	<b>SUB-TOTAL POLICE/DISPATCH</b>	<b>434,141</b>	<b>671,314</b>	<b>416,256</b>	<b>429,197</b>	<b>12,941</b>	<b>3.1%</b>	

LINE #	REVENUE CATEGORIES	FY 2013 2012-13 BUDGET	FY 2013 2012-13 ACTUAL	FY 2014 2013-14 BUDGET	FY 2015 2014-15 BUDGET	FY 2015 INCR (DECR)	% CHANGE	Notes
<b>WATER &amp; SEWER ADMINISTRATION</b>								
1	Sewer Dept. Admin.	64,169	56,233	42,500	43,350	850		
2	Water Dept. Admin.	64,169	56,233	42,500	43,350	850		
<b>SUB-TOTAL</b>								
3	<b>WATER &amp; SEWER ADMIN.</b>	<b>128,338</b>	<b>112,465</b>	<b>85,000</b>	<b>86,700</b>	<b>1,700</b>	<b>2.0%</b>	Note 6
<b>CEMETERY</b>								
4	Cemetery Fund Transfer & Interest	3,000	3,000	8,000	8,000	0		
5	Cemetery Other	1,400	0	1,400	1,400	0		
<b>SUB-TOTAL CEMETERY</b>								
6	<b>SUB-TOTAL CEMETERY</b>	<b>4,400</b>	<b>3,000</b>	<b>9,400</b>	<b>9,400</b>	<b>0</b>	<b>0.0%</b>	
<b>PLANNING/ZONING:</b>								
7	Building Permits	29,500	39,340	25,000	26,000	1,000		
8	Site Plan/Subdiv Fees	22,000	27,139	18,000	18,500	500		
9	Sign Permits	1,000	727	750	1,000	250		
10	Town Regs/Plan/Public Wk spec.	100	8	100	50	(50)		
11	Zoning Fees / Fines	500	5,900	500	500	0		
12	Planning/Zoning Other	750	347	500	500	0		
13	Indep. Technical Review Reimb.	2,500	0	2,500	3,000	500		
14	Grant Revenues	10,900	4,758	55,800	27,200	(28,600)		Note 7
<b>SUB-TOTAL</b>								
15	<b>PLANNING/ZONING</b>	<b>67,250</b>	<b>78,218</b>	<b>103,150</b>	<b>76,750</b>	<b>(26,400)</b>	<b>-25.6%</b>	
<b>RECREATION</b>								
16	Beach Stickers	8,500	9,962	9,550	9,900	350		
17	Recreation Programs	35,825	40,800	34,055	31,400	(2,655)		
18	Adult Leagues	1,295	1,842	1,295	1,554	259		
19	Little League	20,000	14,751	15,100	13,350	(1,750)		
20	Babe Ruth	6,600	3,420	2,430	3,750	1,320		
21	Summer Baseball	600	130			0		
22	Softball	4,330	4,298	4,320	4,320	0		
23	Swimming Lessons	1,000	250	1,000	1,000	0		
24	Dog Obedience	5,825	4,159	4,640	4,640	0		
25	Martial Arts	6,870	3,340	6,070	2,970	(3,100)		
26	Youth Basketball	4,320	3,580	4,320	4,000	(320)		
27	Soccer	11,275	11,131	10,860	12,345	1,485		
28	Summer Soccer Camp	19,083	5,010	2,640	2,100	(540)		
29	Ski Program	7,400	8,215	7,980	7,110	(870)		
30	Concerts/Special Events	12,500	19,573	13,000	14,500	1,500		
31	Lacrosse	9,600	9,089	13,200	10,350	(2,850)		
32	Donations	500	1,200	500	750	250		
33	Recreation Facility/Field Use Fees	9,750	8,775	8,050	8,100	50		
34	Transfer From baseball Funds		1,695	16,405	8,125	(8,280)		
35	Capital Project Grants/Donations	15,000	1,461			0		
36	Transfer From Dog Park Fund		0	5,850		(5,850)		
37	Transfer From Davis Park Fund	15,000	0	20,000		(20,000)		
<b>SUB-TOTAL RECREATION</b>								
38	<b>SUB-TOTAL RECREATION</b>	<b>195,273</b>	<b>152,680</b>	<b>181,265</b>	<b>140,264</b>	<b>(41,001)</b>	<b>-22.6%</b>	
<b>LIBRARY</b>								
40	Grant Revenues		844					
41								
<b>SUB-TOTAL LIBRARY</b>								
42	<b>SUB-TOTAL LIBRARY</b>	<b>0</b>	<b>844</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	
<b>FINANCIAL MANAGEMENT</b>								
44	Investment Interest	3,000	947	2,000	300	(1,700)		
45	Applied Fund Balance	149,845	0	0	60,000	60,000		Note 8
<b>SUB-TOTAL</b>								
47	<b>FINANCIAL MANAGEMENT</b>	<b>152,845</b>	<b>947</b>	<b>2,000</b>	<b>60,300</b>	<b>58,300</b>	<b>2915.0%</b>	

LINE #	REVENUE CATEGORIES	FY 2013 2012-13 BUDGET	FY 2013 2012-13 ACTUAL	FY 2014 2013-14 BUDGET	FY 2015 2014-15 BUDGET	FY 2015 INCR (DECR)	% CHANGE	Notes
<b>RESCUE</b>								
1	Transfer From Ambulance Fund	299,567	205,727	453,170	461,301	8,131		Note 9
2	First Aid/ CPR Class Fees&misc.		2,387					
3		-----	-----	-----	-----	-----		
4	<b>SUB-TOTAL RESCUE</b>	<b>299,567</b>	<b>208,114</b>	<b>453,170</b>	<b>461,301</b>	<b>8,131</b>	<b>1.8%</b>	
<b>MISCELLANEOUS</b>								
6	Miscellaneous	2,000	2,030	3,500	5,200	1,700		
7	Fire Dept. Grants/Donations		8,713		5,000	5,000		
8	Insurance Claims		8,197			0		
9	Pymt. in Lieu of Taxes	5,500	5,881	5,800	5,800	0		
10	State Current Use Payment	116,000	121,228	111,800	113,000	1,200		
11	Mooring Fees	43,450	45,723	44,500	49,750	5,250		
12	Town Ctr./ Tn Hall Facilities Use	12,000	11,123	12,000	11,000	(1,000)		
13	Act 60/68 Administration	38,000	40,072	38,000	41,000	3,000		
14	Pierson Bldg. Lease	28,568	27,736	28,568	28,568	0		
15	CSSU Village Ctr. Lease	64,000	64,000	64,000	64,000	0		
16	CSSU Bldg. Maint. Allocation	36,600	34,301	36,600	37,400	800		
17	Cellular Tower Fees	76,457	94,850	68,700	71,300	2,600		
18	Dog Park	5,600	0			0		
19	Orthophoto project (Water/Sewer contr'	3,000	0			0		
20	Sidewalk&Paths Bond funds&Grants		242,772					
21	Transfer From Bay Park Fund		0	2,000		(2,000)		
22	Transfer Fr. Rec. Impact Fees Acct.	33,500	33,500	55,000	75,000	20,000		Note 10
23	Transfer From Spec. Revenue Funds	11,500	0	24,000		(24,000)		
24	Beaver Creek Special Assessment	51,947	51,947	51,387	50,720	(668)		Note 11
25	<b>MISCELLANEOUS</b>	<b>528,121</b>	<b>792,072</b>	<b>545,855</b>	<b>557,737</b>	<b>11,883</b>	<b>2.2%</b>	
26	Total Non-Tax Revenue	<b>\$2,240,610</b>	<b>\$2,511,502</b>	<b>\$2,180,486</b>	<b>\$2,259,000</b>	<b>\$78,514</b>	<b>3.6%</b>	
27	<b>GRAND TOTAL</b>	<b>\$7,135,508</b>	<b>\$7,425,809</b>	<b>\$7,251,283</b>	<b>\$7,476,431</b>	<b>225,148</b>	<b>3.1%</b>	
28	Grand List	14,487,424		14,613,047	14,759,177	146,130	1.0%	
29	Tax Rate	\$ 0.3374		\$0.3470	\$0.3535	0.007	1.9%	
30	Tax Rate Change From Prior Yr.	\$ 0.008		\$0.010	\$0.007			

<b>EXPENDITURE CATEGORIES</b>		<b>FY 2013</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2015</b>	<b>%</b>	<b>Notes</b>
<b>ITEM</b>		<b>2012-13</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>INCR</b>	<b>CHANGE</b>	
		<b>BUDGET</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>(DECR)</b>		
<b>SELECTBOARD</b>								
1	Selectboard Salaries	6,300	6,300	6,300		(6,300)		Note 12
2	Expenses	7,170	7,375	6,600	<b>7,700</b>	1,100		
3	VLCT Dues	7,983	7,983	8,062	<b>8,230</b>	168		
4	Town Reports	2,200	2,021	1,900	<b>2,100</b>	200		
<b>5 SUB-TOTAL SELECTBOARD</b>		<b>23,653</b>	<b>23,679</b>	<b>22,862</b>	<b>18,030</b>	<b>(4,832)</b>	<b>-21.1%</b>	
6	<b>Legal Expense</b>	55,000	26,776	55,000	<b>30,000</b>	(25,000)		
<b>SUB-TOTAL LEGAL EXPENSE</b>		<b>55,000</b>	<b>26,776</b>	<b>55,000</b>	<b>30,000</b>	<b>(25,000)</b>	<b>-45.5%</b>	
<b>7 MANAGER'S OFFICE</b>								
8	Salaries	133,955	134,086	141,323	<b>143,725</b>	2,402		
9	Manager's Expenses	2,300	270	2,300	<b>2,300</b>	0		
10	Vehicle Expense	2,500	2,500	2,500	<b>2,500</b>	0		
11	Emergency Management	1,000	1,195	1,000	<b>1,000</b>	0		
<b>12 SUB-TOTAL MANAGER'S OFFICE</b>		<b>139,755</b>	<b>138,051</b>	<b>147,123</b>	<b>149,525</b>	<b>2,402</b>	<b>1.6%</b>	
<b>13 ADMINISTRATIVE SERVICES</b>								
14	Technical Assistance	5,000	5,307	5,000	<b>5,000</b>	0		
15	Training	8,400	7,473	8,400	<b>8,400</b>	0		
16	Office Equipment & Repairs	1,000	771	1,000	<b>1,000</b>	0		
17	Postage	17,400	16,675	18,000	<b>19,000</b>	1,000		
18	Copier Expenses	6,500	5,575	5,900	<b>5,800</b>	(100)		
19	Office Supplies	7,800	6,827	7,000	<b>7,000</b>	0		
20	Computer Software	4,500	988	4,500	<b>4,500</b>	0		
21	Computer Hardware	5,000	4,301	5,500	<b>7,000</b>	1,500		
22	Computer Tech. Assistance	10,000	4,860	10,000	<b>10,000</b>	0		
23	CSSU data line	4,500	3,048	3,300	<b>3,100</b>	(200)		
24	Telephone Exp. (Tn. Ctr & Library)	8,800	8,952	10,000	<b>10,700</b>	700		
<b>25 SUB-TOTAL ADMINISTRATIVE SVCS.</b>		<b>78,900</b>	<b>64,777</b>	<b>78,600</b>	<b>81,500</b>	<b>2,900</b>	<b>3.7%</b>	
<b>26 ELECTIONS</b>								
27	Election Salaries	6,500	5,788	1,200	<b>6,500</b>	5,300		
28	Election Expense	6,800	3,985	1,500	<b>4,000</b>	2,500		
29	BCA Expenses	750	225	500	<b>500</b>	0		
<b>30 SUB-TOTAL ELECTIONS</b>		<b>14,050</b>	<b>9,998</b>	<b>3,200</b>	<b>11,000</b>	<b>7,800</b>	<b>243.8%</b>	Note 13
<b>31 FINANCE &amp; INSURANCE</b>								
32	Salaries	178,606	175,031	169,401	<b>167,814</b>	(1,587)		
33	Property/Liability Insurance	175,000	174,428	182,200	<b>199,700</b>	17,500		
34	Insurance Claims: Deductible	5,000	4,864	5,000	<b>5,000</b>	0		
35	Auditing	17,500	17,000	15,900	<b>15,340</b>	(560)		
<b>36 SUB-TOTAL FINANCE &amp; INSURANCE</b>		<b>376,106</b>	<b>371,323</b>	<b>372,501</b>	<b>387,854</b>	<b>15,353</b>	<b>4.1%</b>	
<b>37 TOWN CLERK/TREASURER</b>								
38	Salaries	121,888	124,423	124,817	<b>129,105</b>	4,288		
39	Expenses	2,200	999	2,200	<b>2,000</b>	(200)		
40	Office Expense	4,500	5,452	5,500	<b>6,000</b>	500		
41	Microfilming/Records Restoration	6,000	3,671	6,000	<b>5,000</b>	(1,000)		
42	Records Automation	71,000	55,283	70,000	<b>70,000</b>	0		Note 1
43	Computer Software/Hardware	1,000	619	1,000	<b>1,000</b>	0		
<b>44 SUB-TOTAL TOWN CLERK/TREAS.</b>		<b>206,588</b>	<b>190,447</b>	<b>209,517</b>	<b>213,105</b>	<b>3,588</b>	<b>1.7%</b>	

<b>EXPENDITURE CATEGORIES</b>		<b>FY 2013</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2015</b>	<b>%</b>	<b>Notes</b>
<b>ITEM</b>		<b>2012-13</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>INCR</b>	<b>CHANGE</b>	
		<b>BUDGET</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>(DECR)</b>		
<b>PLANNING &amp; ZONING</b>								
1	Salaries	135,588	133,081	140,165	<b>144,736</b>	4,571		
2	Planning Expense	8,000	7,498	7,000	<b>6,800</b>	(200)		
3	Conferences and Training	900	395	900	<b>900</b>	0		
4	Town Plan & Special Projects	21,300	9,770	70,800	<b>34,000</b>	(36,800)		Note 7
6	Planning Assistance	6,000	4,880	6,500	<b>6,500</b>	0		
7	Independent Technical Review	2,500	0	2,500	<b>3,000</b>	500		
8	GIS & Permit Software	725	400	450	<b>4,400</b>	3,950		
<b>SUB-TOTAL PLANNING</b>		-----	-----	-----	-----	-----		
9	<b>AND ZONING</b>	<b>175,013</b>	<b>156,025</b>	<b>228,315</b>	<b>200,336</b>	<b>(27,979)</b>	<b>-12.3%</b>	
<b>10 ASSESSING</b>								
11	Salaries	60,620	35,060	35,866	<b>36,476</b>	610		
12	Admin Asst.		26,155	26,215	<b>26,654</b>	439		
13	Expenses	3,500	3,519	3,500	<b>3,500</b>	0		
14		-----	-----	-----	-----	-----		
15	<b>SUB-TOTAL ASSESSING</b>	<b>64,120</b>	<b>64,735</b>	<b>65,581</b>	<b>66,630</b>	<b>1,048</b>	<b>1.6%</b>	
<b>16 BUILDINGS &amp; GROUNDS</b>								
17	Salaries	91,622	88,798	93,795	<b>95,474</b>	1,679		
18	Town Center Operating expense	40,500	30,693	40,500	<b>37,000</b>	(3,500)		
19	Town Center Bldg. Maintenance	5,800	6,479	8,500	<b>9,600</b>	1,100		
20	Town Hall Operating expense	1,600	1,218	1,600	<b>1,600</b>	0		
21	Town Hall Bldg. Maintenance	2,500	2,693	3,700	<b>3,700</b>	0		
22	Town Hall & Library Heating Fuel	10,000	6,899	9,000	<b>7,700</b>	(1,300)		
23	Town Center Heating Fuel	22,000	19,810	20,000	<b>18,100</b>	(1,900)		
24	Town Center Utilities	50,300	46,775	50,300	<b>50,550</b>	250		
25	Shelburne Dog Park	6,600	780			0		
26	Pierson Building Maintenance	5,000	2,663	5,000	<b>5,000</b>	0		
27	Transfer to HW Equip. Fund	1,000	1,000	1,000	<b>1,000</b>	0		
28	Recreation Fields Maintenance	10,000	15,555	10,000	<b>10,000</b>	0		
29	Capital Projects	33,000	43,351	0	<b>35,000</b>	35,000		Note 14
30	LaPlatte Nature Path		118,789					
<b>SUB-TOTAL</b>		-----	-----	-----	-----	-----		
31	<b>BUILDINGS &amp; GROUNDS</b>	<b>279,922</b>	<b>385,504</b>	<b>243,395</b>	<b>274,724</b>	<b>31,329</b>	<b>12.9%</b>	
<b>32 PUBLIC WORKS</b>								
33	Salaries	73,217	41,471	-	<b>0</b>	0		
34	Admin Expenses	5,000	2,287	-	<b>0</b>	0		
35	Engineering/Planning	1,000	1,947	3,000	<b>25,000</b>	22,000		Note 15
36	Stormwater Permit Fees	9,300	10,992	9,300	<b>9,300</b>	0		
37	Stormwater Maintenance	10,000	6,121	8,000	<b>8,000</b>	0		
38	Harbor Road Sidewalk Design/Constr.		136,265			0		
<b>39 SUB-TOTAL</b>		-----	-----	-----	-----	-----		
40	<b>PUBLIC WORKS</b>	<b>98,517</b>	<b>199,083</b>	<b>20,300</b>	<b>42,300</b>	<b>22,000</b>	<b>108.4%</b>	
<b>41 HARBORMASTER</b>								
42	Salary	4,801	4,870	4,917	<b>5,000</b>	82		
43	Mooring Inspections/Maint.	19,750	21,896	12,300	<b>13,600</b>	1,300		
44	Seasonal Dock&Buoy Install/Removal	4,950	2,725	8,454	<b>5,700</b>	(2,754)		
45	Admin exp.	300	207	300	<b>300</b>	0		
46	Transfer to Bay Park Fund				<b>8,500</b>	8,500		
<b>47 SUB-TOTAL</b>		-----	-----	-----	-----	-----		
48	<b>HARBORMASTER</b>	<b>29,801</b>	<b>29,698</b>	<b>25,971</b>	<b>33,100</b>	<b>7,128</b>	<b>27.4%</b>	

<b>EXPENDITURE CATEGORIES</b>		<b>FY 2013</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2015</b>	<b>%</b>	<b>Notes</b>
<b>ITEM</b>		<b>2012-13</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>INCR</b>	<b>CHANGE</b>	
		<b>BUDGET</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>(DECR)</b>		
<b>POLICE</b>								
1	Salaries	749,691	762,243	789,694	<b>821,833</b>	32,139		
2	Overtime	107,874	112,419	106,713	<b>110,037</b>	3,324		
3	Special Duty details	25,000	42,438	25,000	<b>25,000</b>	0		Note 2
4	Special Duty Enforcement Grants		202,682					Note 2
5	Office Expense	8,000	10,730	8,000	<b>8,000</b>	0		
6	Telephones	11,000	15,360	11,000	<b>11,400</b>	400		
7	Radio Expense	10,000	8,967	10,000	<b>10,000</b>	0		
8	Travel/Conferences	2,500	819	2,500	<b>2,500</b>	0		
9	Police Photos	6,300	2,773	6,300	<b>6,000</b>	(300)		
10	Police Training	7,000	6,666	7,500	<b>8,000</b>	500		
11	Gasoline	44,000	48,406	50,400	<b>50,400</b>	0		
12	Tires	3,300	3,342	3,300	<b>4,900</b>	1,600		
13	Vehicle Maint.	9,500	11,769	9,500	<b>9,500</b>	0		
14	General Equipment	4,500	10,517	4,500	<b>4,000</b>	(500)		
15	Finger Print Equip. Expense	3,000	3,415	3,000	<b>3,000</b>	0		
16	Uniform Purchase	8,000	10,994	8,000	<b>8,000</b>	0		
17	Uniform Cleaning	4,000	4,257	4,000	<b>4,000</b>	0		
18	Building expense	2,000	2,988	2,000	<b>2,000</b>	0		
19	Computer Use		12,272			0		
20	Computer Maint	15,500	12,554	15,600	<b>10,760</b>	(4,840)		
21	Matching Funds for Grants	1,000	0	1,000	<b>1,000</b>	0		
22	Capital Improvements	8,800	12,281	14,000	<b>5,150</b>	(8,850)		
23	Transfer to Cruiser Fund	43,725	43,725	43,725	<b>43,725</b>	0		
24	Animal Enforcement	2,750	3,238	2,500	<b>2,750</b>	250		
25	C.U.S.I	6,535	6,535	6,546	<b>11,427</b>	4,881		
<b>26 SUB-TOTAL POLICE</b>		<b>1,083,975</b>	<b>1,351,389</b>	<b>1,134,779</b>	<b>1,163,382</b>	<b>28,603</b>	<b>2.5%</b>	
<b>27 FIRE DEPARTMENT</b>								
28	Salaries	33,000	32,971	34,000	<b>35,000</b>	1,000		
29	Office Supplies/Phones	6,700	7,508	8,810	<b>6,440</b>	(2,370)		
30	Heating Fuel/service	9,000	10,836	9,500	<b>9,500</b>	0		
31	Fire Prev. & Training	5,000	2,942	6,000	<b>6,000</b>	0		
32	Radio Maintenance	2,250	2,657	6,210	<b>5,300</b>	(910)		
33	Fire Prot. Clothing	13,500	23,159	16,000	<b>17,550</b>	1,550		
34	Gas & Oil	5,200	4,273	6,500	<b>6,000</b>	(500)		
35	Firefighting Supplies	4,000	5,265	4,500	<b>5,000</b>	500		
36	Equipment Maint.	18,000	13,367	20,515	<b>25,100</b>	4,585		
37	Building Maint.	3,000	6,019	3,000	<b>3,000</b>	0		
38	Fire Equipment	14,070	12,534	9,920	<b>11,250</b>	1,330		
39	Rescue Boat		35,773		<b>2,460</b>	2,460		
40	Capital Improvements	139,845	128,493	10,000	<b>50,000</b>	40,000		Note 16
41	Periodicals & Memberships	2,000	294	2,000	<b>2,000</b>	0		
42	Membership events/incentives	4,500	6,407	5,500	<b>5,500</b>	0		
43	Physicals/ PF Testing	4,000	1,701	4,000	<b>3,000</b>	(1,000)		
<b>44 SUB-TOTAL FIRE DEPARTMENT</b>		<b>264,065</b>	<b>294,197</b>	<b>146,455</b>	<b>193,100</b>	<b>46,645</b>	<b>31.8%</b>	
<b>45 PUBLIC SAFETY &amp; DISPATCH</b>								
46	Dispatch Salaries	342,644	327,875	339,680	<b>366,485</b>	26,805		
47	Overtime	44,417	52,093	45,828	<b>45,316</b>	(512)		
48	Training	3,000	3,167	3,000	<b>3,000</b>	0		
49	Uniforms	1,800	1,307	1,500	<b>2,000</b>	500		
50	Uniform Cleaning	100	0	100	<b>100</b>	0		
51	Capital Improvements	2,000	0	6,000	<b>6,000</b>	0		
52	Dispatch Radio Equipment	9,500	10,301	12,855	<b>20,320</b>	7,465		
53	Pritchard Mt. Tower Lease	12,000	0	12,000		(12,000)		
54	Computer Use	13,000	1,379	17,020	<b>17,100</b>	80		
<b>55 SUB-TOTAL PUBLIC</b>								
<b>56 SAFETY &amp; DISPATCH</b>		<b>428,461</b>	<b>396,121</b>	<b>437,983</b>	<b>460,321</b>	<b>22,338</b>	<b>5.1%</b>	

<b>EXPENDITURE CATEGORIES</b>		<b>FY 2013</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2015</b>	<b>%</b>	<b>Notes</b>
<b>ITEM</b>		<b>2012-13</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>INCR</b>	<b>CHANGE</b>	
		<b>BUDGET</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>(DECR)</b>		
<b>HIGHWAY</b>								
1	Salaries	246,494	238,857	252,995	<b>261,298</b>	8,303		
2	Overtime	27,755	23,434	28,375	<b>27,648</b>	(727)		
3	Inter-Dept. Assistance	1,835	1,049	1,835	<b>1,835</b>	0		
4	Road Maintenance	25,000	33,415	25,000	<b>30,000</b>	5,000		
5	Drainage System Maintenance	15,000	6,309	15,000	<b>15,000</b>	0		
6	Capital Projects	38,000	21,800	45,000	<b>45,000</b>	0		
7	Harbor Road Slide		102,668					
8	Retreatment (Paving)	315,000	328,897	300,000	<b>360,000</b>	60,000		
9	Sidewalk Maintenance	1,000	0	1,000	<b>1,000</b>	0		
10	Line Striping and crosswalks	6,500	2,542	5,500	<b>5,500</b>	0		
11	Engineering Svcs.	1,500	496	1,500	<b>1,500</b>	0		
12	Street Signs	3,000	3,589	3,000	<b>3,000</b>	0		
13	Winter Sand	4,000	5,429		<b>6,000</b>	6,000		
14	Salt	90,000	69,851	90,000	<b>90,000</b>	0		
15	Garage Heating Fuel	7,900	7,163	7,400	<b>7,100</b>	(300)		
16	Garage Utilities	10,900	12,131	11,450	<b>11,400</b>	(50)		
17	Uniforms	3,800	3,298	3,900	<b>4,000</b>	100		
18	Gas & Diesel	38,500	32,159	38,800	<b>35,000</b>	(3,800)		
19	Equip. Repair & Maint	47,000	43,722	47,000	<b>47,000</b>	0		
20	Transfer To Equip. Repl. Fund	130,000	130,000	130,000	<b>130,000</b>	0		
21	Garage Expense & Supplies	5,000	5,468	5,000	<b>5,000</b>	0		
22	Building Maintenance	1,000	173	5,000	<b>5,000</b>	0		
23	Street Light Installation/upgrade	20,000	6,970	20,000	<b>20,000</b>	0		
24	Street & Caution Lights	7,580	7,680	8,500	<b>9,500</b>	1,000		
<b>25</b>	<b>SUB-TOTAL HIGHWAY</b>	<b>1,046,764</b>	<b>1,087,102</b>	<b>1,046,255</b>	<b>1,121,781</b>	<b>75,526</b>	<b>7.2%</b>	
<b>26 HEALTH &amp; SOCIAL SERVICES</b>								
27	Salary - Health Officer	875	0	875	<b>875</b>	0		
28	Visiting Nurse Association	20,600	20,600	20,000		(20,000)		
29	United Way/Social Service Agencies	12,000	12,000	18,000	<b>38,000</b>	20,000		Note 17
30	Transfer to Shelburne Community Fund		0	2,000	<b>2,000</b>	0		Note 17
31	Health Officer Expense	450	0	450	<b>450</b>	0		
<b>32</b>	<b>SUB-TOTAL HEALTH &amp; SOCIAL SERVICES</b>	<b>33,925</b>	<b>32,600</b>	<b>41,325</b>	<b>41,325</b>	<b>0</b>	<b>0.0%</b>	
<b>34 RESCUE</b>								
35	Volunteer Compensation	16,500	20,934	16,500	<b>16,500</b>	0		
36	Volunteer Incentive Compensation	66,000	51,566	66,000	<b>66,000</b>	0		
37	Paid Full/Part-Time compensation	41,022	46,096	43,807	<b>58,703</b>	14,896		
38	Overtime	1,199	0	1,288	<b>843</b>	(446)		
39	Medical Supplies	25,000	16,925	25,000	<b>20,000</b>	(5,000)		
40	Uniforms/Jump Suits	3,000	435	2,500	<b>2,500</b>	0		
41	Operational Expense	15,000	16,754	14,500	<b>15,500</b>	1,000		
42	Ambulance Transport Billing service	14,000	16,235	14,000	<b>17,000</b>	3,000		
43	Oxygen	3,000	3,021	3,000	<b>3,100</b>	100		
44	Training	5,000	5,836	5,000	<b>5,000</b>	0		
45	Office Expense	2,000	2,902	2,000	<b>2,000</b>	0		
46	Office Equip.	1,000	0	2,000	<b>1,000</b>	(1,000)		
47	Communications	5,000	1,732	4,500	<b>3,000</b>	(1,500)		
48	Vehicle Expense	8,000	11,060	7,000	<b>12,000</b>	5,000		
49	Building Heating Fuel	2,200	2,391	2,000	<b>2,300</b>	300		
50	Building Utilities	4,600	4,804	4,500	<b>6,030</b>	1,530		
51	Building Maintenance	5,000	5,889	4,500	<b>5,500</b>	1,000		
52	Immunizations	150	0	150	<b>150</b>	0		
53	Public Education	500	0	500	<b>500</b>	0		
54	Capital Improvements	50,000	0	200,000	<b>200,000</b>	0		Note 9
<b>55</b>	<b>SUB-TOTAL RESCUE</b>	<b>268,171</b>	<b>206,580</b>	<b>418,745</b>	<b>437,625</b>	<b>18,880</b>	<b>4.5%</b>	

<b>EXPENDITURE CATEGORIES</b>		<b>FY 2013</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2015</b>	<b>%</b>	<b>Notes</b>
<b>ITEM</b>		<b>2012-13</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>INCR</b>	<b>CHANGE</b>	
		<b>BUDGET</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>(DECR)</b>		
<b>CEMETERIES</b>								
1	Salaries	28,412	27,690	28,663	<b>28,492</b>	(171)		
2	Supplies & Tools	800	315	1,000	<b>800</b>	(200)		
3	Committee Expenses	100	1	100	<b>100</b>	0		
4	Gas Expense	1,000	1,148	1,200	<b>1,200</b>	0		
5	Equip. Maint.	350	509	500	<b>800</b>	300		
6	Equip. Purchases	250	678	250	<b>250</b>	0		
7	Capital Projects	4,000	737	5,000	<b>5,000</b>	0		
8	Transfer to Tractor Fund	1,600	1,600	1,600	<b>1,600</b>	0		
9	Outside Services	3,000	7,669	3,000	<b>2,800</b>	(200)		
10	Cremation Garden	800	752	800	<b>1,000</b>	200		
<b>11</b>	<b>SUB-TOTAL CEMETERIES</b>	<b>40,312</b>	<b>41,099</b>	<b>42,113</b>	<b>42,042</b>	<b>(71)</b>	<b>-0.2%</b>	
<b>RECREATION</b>								
12	Admin Salaries	70,273	70,800	75,612	<b>86,649</b>	11,037		
13	Beach Salaries	16,870	15,343	15,810	<b>15,988</b>	178		
14	Admin. Expenses	4,225	4,404	4,160	<b>10,375</b>	6,215		
15	Public Information	6,600	6,266	6,850	<b>6,890</b>	40		
16	Beach Maintenance	1,000	6,808	2,000	<b>4,500</b>	2,500		
17	Beach Capital Improvements				<b>21,000</b>	21,000		Note 18
18	Playground Upgrades		1,500			0		
19	Beach Equipment	1,175	579	1,375	<b>1,375</b>	0		
20	Beach Admin. & Utilities	2,088	1,945	1,735	<b>1,833</b>	98		
21	Adult Sports Leagues	100	60	100	<b>100</b>	0		
22	Dog Obedience	4,050	3,600	3,150	<b>3,150</b>	0		
23	Swim Lesson Supplies	50	0	50	<b>50</b>	0		
24	Youth Basketball	3,640	3,881	5,108	<b>3,882</b>	(1,226)		
25	Little League Baseball	18,801	14,600	26,975	<b>20,275</b>	(6,700)		
26	Babe Ruth Baseball	6,470	4,021	5,760	<b>3,550</b>	(2,210)		
27	Summer Baseball	415	242			0		
28	Softball	4,311	4,193	4,152	<b>4,102</b>	(50)		
29	Summer Soccer Camp	16,015	20			0		
30	Youth Soccer	7,340	5,717	6,924	<b>9,195</b>	2,271		
31	Recreation Programs	30,685	32,275	30,315	<b>27,725</b>	(2,590)		
32	Special Events/Concerts/Firewrks	13,000	14,422	12,600	<b>12,600</b>	0		
33	Ski Program	6,950	7,914	7,425	<b>6,915</b>	(510)		
34	Davis Park	33,020	1,338	22,710	<b>1,540</b>	(21,170)		
35	Park Maintenance	10,530	2,083	5,955	<b>5,880</b>	(75)		
36	Dog Park Expense		0	11,500	<b>1,160</b>	(10,340)		
37	Martial Arts	5,690	3,095	5,130	<b>2,405</b>	(2,725)		
38	Lacrosse Programs	8,615	9,417	12,179	<b>9,213</b>	(2,966)		
<b>39</b>	<b>SUB-TOTAL RECREATION</b>	<b>271,913</b>	<b>214,521</b>	<b>267,575</b>	<b>260,352</b>	<b>(7,223)</b>	<b>-2.7%</b>	
<b>LIBRARY</b>								
40	Salaries	169,073	158,104	180,356	<b>186,867</b>	6,511		
41	Supplies	5,000	5,162	5,500	<b>5,500</b>	0		
42	Books,Tapes,Periodicals,AV Mat'ls.	40,750	42,462	40,000	<b>40,750</b>	750		
43	Building Maint. Expense	6,500	6,062	6,500	<b>6,500</b>	0		
44	Library Utilities	15,600	14,541	15,300	<b>15,700</b>	400		
45	Equipment	1,800	2,235	1,800	<b>1,800</b>	0		
46	Administrative Expense	4,000	2,393	2,000	<b>2,000</b>	0		
47	Computer/Technology Expense	7,250	4,267	6,450	<b>6,450</b>	0		
48	Programs	3,500	4,325	4,000	<b>4,500</b>	500		
49	Public Information	1,250	866	1,250	<b>1,000</b>	(250)		
50								
<b>51</b>	<b>SUB-TOTAL LIBRARY</b>	<b>255,723</b>	<b>240,416</b>	<b>263,156</b>	<b>271,067</b>	<b>7,911</b>	<b>3.0%</b>	

<b>EXPENDITURE CATEGORIES</b>		<b>FY 2013</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2015</b>	<b>%</b>	<b>Notes</b>
<b>ITEM</b>		<b>2012-13</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>INCR</b>	<b>CHANGE</b>	
		<b>BUDGET</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>(DECR)</b>		
<b>1 DEBT PAYMENTS</b>								
2	Fire Truck (2010)	52,718	53,101	52,158	<b>51,985</b>	(173)		
3	Dispatch Radio Equipment	18,866	0	18,800	<b>18,000</b>	(800)		
4	Rec. Path 2008 Bond; 2012 issue	3,500	4,423	35,143	<b>34,788</b>	(355)		
5	Town Center Project	346,167	346,167	335,228	<b>324,042</b>	(11,186)		
6	Highway Dept. Sand/Salt Shed	34,175	34,175	33,017	<b>31,829</b>	(1,188)		
7	Recreation Fields Project	118,324	118,324	115,429	<b>112,459</b>	(2,970)		
8	Rec. Path 2008 Bond; 2008 issue	29,051	29,051	28,386	<b>27,694</b>	(692)		
9	Mt. Philo Sidewalk (2010 issue)	5,307	5,321	5,245	<b>5,181</b>	(64)		
10	Rec. Path 2008 Bond; 2010 issue	29,476	29,951	29,227	<b>29,684</b>	457		
11	Beach Sea Wall 2009 Bond	17,738	17,874	17,551	<b>17,494</b>	(58)		
12	Beaver Creek 2009 Bond	51,947	51,947	51,387	<b>50,720</b>	(668)		Note 11
13	<b>SUB-TOTAL</b>	-----	-----	-----	-----	-----		
14	<b>DEBT PAYMENTS</b>	<b>707,268</b>	<b>690,332</b>	<b>721,570</b>	<b>703,874</b>	<b>(17,697)</b>	<b>-2.5%</b>	
<b>INTER-GOVERNMENTAL TRANSFERS</b>								
15	County Tax	63,572	63,182	62,923	<b>66,297</b>	3,374		
16	Grtr. Burl. Ind. Devel. Corp (GBIC)	1,200	1,200	1,200	<b>1,200</b>	0		
17	Chitt Cty Regional Planning(CCRPC)	18,263	18,263	18,152	<b>18,354</b>	202		
18	Chitt. Cty. Transport Auth. (CCTA)	110,725	110,725	101,583	<b>92,745</b>	(8,838)		
19	<b>SUB-TOTAL INTER-</b>	-----	-----	-----	-----	-----		
20	<b>GOVERNMENTAL TRANSF.</b>	<b>193,760</b>	<b>193,370</b>	<b>183,858</b>	<b>178,596</b>	<b>(5,262)</b>	<b>-2.9%</b>	
<b>BENEFITS</b>								
21	Retirement	131,543	133,925	135,342	<b>142,273</b>	6,931		
22	Unemployment	11,150	6,846	6,327	<b>6,327</b>	0		
23	Social Security	212,030	211,284	211,437	<b>218,831</b>	7,395		
24	HRA & Flex Spending Admin.	15,571	18,312	21,205	<b>21,500</b>	295		
25	Health Insurance Reimbursements	132,760	130,094	141,160	<b>136,780</b>	(4,380)		Note 19
26	Health Insurance Premium	401,422	379,297	464,500	<b>492,419</b>	27,919		Note 19
27	Long Term Disability & Life Ins.	22,296	11,796	22,161	<b>21,288</b>	(873)		
28	Dental Insurance	41,575	50,022	41,573	<b>44,045</b>	2,471		
29	Employee Assistance Program	700	684	700	<b>700</b>	0		
30	Employee Events/Recognition		1,098			0		
31	Immunizations	1,000	753	1,000	<b>1,000</b>	0		
32	<b>SUB-TOTAL BENEFITS</b>	<b>970,047</b>	<b>944,111</b>	<b>1,045,404</b>	<b>1,085,162</b>	<b>39,758</b>	<b>3.8%</b>	
<b>MISCELLANEOUS</b>								
33	Selectbrd. Discretionary Expenses	3,700	2,640	3,700	<b>3,700</b>	0		
34	Selectbrd. Town Committees Support	3,500	2,840	3,500	<b>3,500</b>	0		
35	Town Community Events	1,500	2,057	1,500	<b>1,500</b>	0		
36	Tree Conservation	1,000	1,300	1,000	<b>1,000</b>	0		
37	Transfer to Capital Projects Fund		23,745					
38	Misc. Other		9			0		
39	Tax Adjustmts/BCA/Court Decisions		309,988					
40	<b>SUB-TOTAL MISC.</b>	<b>9,700</b>	<b>342,579</b>	<b>9,700</b>	<b>9,700</b>	<b>0</b>	<b>0.0%</b>	
<b>41 COMMUNITY IMPROVEMENT</b>								
42	Transfer to Open Space Fund	20,000	20,000	20,000		(20,000)		Note 20
43	<b>SUB-TOTAL</b>	-----	-----	-----	-----	-----		
44	<b>COMMUNITY IMPROVEMENT</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>	<b>(20,000)</b>	<b>-100.0%</b>	
45	<b>GRAND TOTAL EXPENDIT.</b>	<b>\$7,135,508</b>	<b>\$7,714,513</b>	<b>\$7,251,283</b>	<b>\$7,476,431</b>	<b>\$225,148</b>	<b>3.1%</b>	

## 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 Town 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 requesting the services.
3. The town has an agreement with the towns of Charlotte and St. George to provide police patrol service on a limited, as available basis. Charges for this service are recorded in this line item.
4. The Shelburne Dispatch Center provides dispatching services for Shelburne Police, Fire and Rescue as well as 20 other fire/rescue/police agencies in Chittenden and Addison county. Fees charged to these outside agencies for this service are included in this line item.
5. The Shelburne Dispatch Center also answers emergency 911 calls for Shelburne, neighboring towns and is part of the statewide E911 call taking system. The Center receives compensation from the State for this providing this service.
6. The water and sewer departments receive services provided by the Town General fund (e.g. payroll and accounting, supervision by the Town Manager, billing and collections, etc.) The General Fund is reimbursed by the water and sewer departments for these services.
7. The Planning department budget includes funds to study the impact of development growth in Shelburne. The total cost of this project is estimated to be \$34,000, funded by a \$27,200 grant and a \$6,800 local match. Grants will be applied for in 2014.
8. A portion of the total fund balance (accumulated surplus) will be used to pay for capital projects in the fire department and energy improvements in the Town Hall building.
9. An ambulance budgeted to be replaced in FY 2013-14 will not take place until FY 2014-15. All of Shelburne Rescue's capital improvements, ambulance purchases and operating expenses, including employee benefits are funded entirely by revenues received from transport billings, subscriptions and donations.
10. A portion of the Recreation impact fees collected from new construction projects will be applied towards debt service for bike paths and playing fields.
11. Beaver Creek Road was upgraded to a town road in 2010. The cost of this project was funded by a bond, which is being repaid by a special assessment on properties in the Beaver Creek development.
12. Selectboard Salaries are determined by separate floor vote at town meeting on March 3<sup>rd</sup>.
13. Election expenses are increased in FY 2014-15 since there will be a statewide election in 2014.
14. Capital projects include repairs and energy efficiency improvements in the Town Center municipal buildings and Town Hall.
15. Public Works engineering expense in FY 2014-15 will include work to determine the scope of stormwater management improvements required in Shelburne per State of Vermont and federal regulations.
16. Fire Dept. capital projects in FY 2014-15 include heating system improvements and equipment replacements.
17. The Social Service agency funding methodology will be changing in FY 2014-15. A portion of the funds will be sent to United Way and a portion will be deposited in a town Community Fund, which will be used to provide assistance to Shelburne residents.
18. Beach Capital improvements include providing handicapped access to the Town beach area.
19. The town has a high deductible health insurance plan with an employer funded Health Reimbursement Account. Employees contribute 2.46% of their base salary towards the premium cost. The health insurance premium is expected to increase by 14% in FY 2014-15. This line item reflects the estimated net premium costs and anticipated level of reimbursements.
20. Funding for the Open Space fund is voted by Ballot at Town Meeting on March 4.

**WARNING**

**SHELBURNE TOWN SCHOOL DISTRICT  
ANNUAL MEETING**

**March 3, 2014 and March 4, 2014**

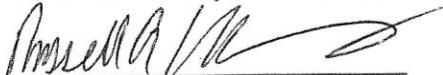
The legal voters of the Shelburne Town School District are hereby notified and warned to meet at the Shelburne Community School gymnasium on **Monday, March 3, 2014, at 7:30 p.m.** to transact any of the following business not involving voting by Australian ballot. Upon the conclusion of business not involving Australian Ballot, the meeting is to be adjourned and reconvened in the Shelburne Municipal Offices in said Town on **Tuesday, March 4, 2014 at 7:00 a.m.** at which time the polls will open, until **7:00 p.m.** at which time the polls will close, to vote for school directors and transact any business involving voting by Australian Ballot.

- ARTICLE I: To hear and act upon the reports of the Shelburne Town School District Officers.
- ARTICLE II: Shall the voters of the Shelburne Town School District authorize the Board of School Directors to borrow money by issuance of bonds or notes not in excess of anticipated revenues for the next fiscal year?
- ARTICLE III: Shall the Shelburne Town School District hold its 2015 Annual Meeting on Monday, March 2, 2015 at 7:30 p.m. to transact any business not involving voting by Australian ballot?
- ARTICLE IV: To transact any other business proper to come before said meeting.

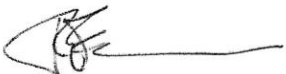
**BALLOT QUESTIONS**

- ARTICLE V: Shall the Shelburne Town School District adopt a budget of Twelve Million, Three Hundred Ninety-Three Thousand, Nine Hundred Eighty-Nine Dollars (\$12,393,989) for the school year beginning July 1, 2014 and ending June 30, 2015?
- ARTICLE VI: Shall the voters of the Shelburne Town School District authorize the Board of School Directors to borrow money by issuance of notes not in excess of One Hundred Seven Thousand Dollars (\$107,000) for the purpose of purchasing one (1) school bus to be financed over five years?
- ARTICLE VII: Shall the voters of the Shelburne Town School District authorize the Board of School Directors to assign One Hundred Sixty-Five Thousand Dollars (\$165,000) of the school district's current fund balance as revenue for the 2014-2015 school year, and assign the remaining balance as revenue for future budgets?
- ARTICLE IX: To elect one (1) School Board Director for a term of three (3) years and to elect one (1) School Board Director for a term of two (2) years, both beginning in March, 2014.
- ARTICLE X: To elect for the Champlain Valley Union High School District No.15, one (1) Director for term of three (3) years, beginning in March, 2014.

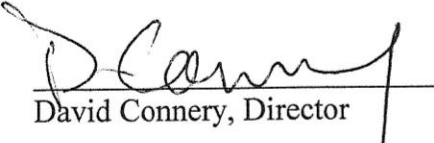
Dated this 21<sup>st</sup> day of January, 2013.

  
\_\_\_\_\_  
Russell A. Caffry, Chair

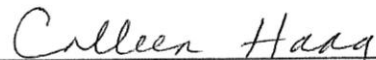
\_\_\_\_\_  
Katharine D. Stockman, Director

  
\_\_\_\_\_  
Robert M. Finn, Jr., Director

  
\_\_\_\_\_  
Tim Williams, Director

  
\_\_\_\_\_  
David Connery, Director

Received for record and recorded prior to posting this 22 day of January, 2014.

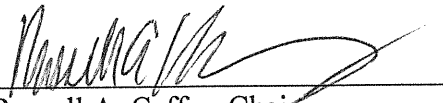
  
\_\_\_\_\_  
Colleen Haag, Shelburne Town Clerk

**WARNING FOR HEARING**  
**SHELburnE TOWN SCHOOL DISTRICT.**


**March 3, 2014**


The legal voters of the Shelburne Town School District are hereby notified and warned that the Shelburne School District Meeting warned for **Monday, March 3, 2014** at the Shelburne Community School in said Town, at **7:30 p.m.**, to transact business not involving voting by Australian Ballot, will also constitute and be a public hearing on and for those items involving voting by Australian Ballot on the succeeding day.

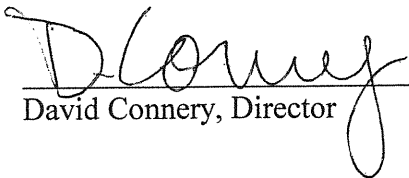
Dated this 21<sup>st</sup> day of January, 2014.

  
\_\_\_\_\_  
Russell A. Caffry, Chair

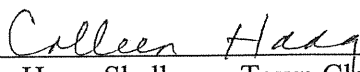
\_\_\_\_\_  
Katharine D. Stockman, Director

  
\_\_\_\_\_  
Robert M. Finn, Jr., Director

  
\_\_\_\_\_  
Tim Williams, Director

  
\_\_\_\_\_  
David Connery, Director

Received for record and recorded prior to posting this 22 day of January, 2014.

  
\_\_\_\_\_  
Colleen Haag, Shelburne Town Clerk

Shelburne Community School  
FY2015 Budget Revenue Estimate

Description	2013		2014		2015	Adj v Prop	Adj v Prop
	Adopted	Actual	Adopted	Adjusted	Proposed	Dollar	Percent
	Budget		Budget	Budget	Budget	Change	Change
<b>Revenue Summary</b>							
Cash Carryover	\$ 90,000		\$ 165,000	\$ 165,000	\$ 165,000	\$ -	0.00%
Investment Earnings	\$ 62,300	\$ 39,327	\$ 56,950	\$ 56,950	\$ 39,330	\$ (17,620)	-30.94%
Tuition:							
<b>Other Local:</b>							
Miscellaneous	\$ 5,000	\$ 84	\$ 5,000	\$ 5,000		\$ (5,000)	-100.00%
Building Rental	\$ 7,000	\$ 7,635	\$ 8,100	\$ 8,100	\$ 47,600	\$ 39,500	487.65%
<b>Transportation:</b>							
Regular (VT)	\$ 194,812	\$ 186,025	\$ 209,270	\$ 209,270	\$ 229,421	\$ 20,151	9.63%
<b>Special Education:</b>							
Block Grant (VT)	\$ 255,320	\$ 255,320	\$ 256,562	\$ 256,562	\$ 267,099	\$ 10,537	4.11%
Intensive (VT)	\$ 649,212	\$ 741,326	\$ 655,975	\$ 655,975	\$ 792,444	\$ 136,469	20.80%
Extraordinary (VT)	\$ 50,501	\$ 104,197	\$ 217,327	\$ 217,327	\$ 266,027	\$ 48,700	22.41%
EEE (VT)	\$ 78,032	\$ 78,032	\$ 76,480	\$ 76,480	\$ 88,426	\$ 11,946	15.62%
<b>Federal:</b>							
IDEA-B	\$ 131,464	\$ 82,070	\$ 105,171	\$ 105,171	\$ 64,793	\$ (40,378)	-38.39%
IDEA-B Pre	\$ 7,222	\$ 6,273	\$ 5,778	\$ 5,778	\$ 7,104	\$ 1,326	22.95%
ARRA Education Jobs Grant	\$ 164,917	\$ 164,917				\$ -	n/a
<b>Medicaid:</b>							
Regular & EPSDT	\$ 122,300	\$ 76,674	\$ 126,330	\$ 126,330	\$ 101,230	\$ (25,100)	-19.87%
Prior Year Adjustments		\$ 10,635				\$ -	n/a
Sale of Fixed Assets		\$ 300				\$ -	n/a
Interfund Transfers		\$ 54				\$ -	n/a
Subtotal Revenue	\$ 1,818,080	\$ 1,752,869	\$ 1,887,943	\$ 1,887,943	\$ 2,068,474	\$ 180,531	9.56%
Education Spending Grant	\$ 9,678,360	\$ 9,678,360	\$ 10,107,550	\$ 10,107,550	\$ 10,325,515	\$ 217,965	2.16%
Net Education Spending	\$ 9,678,360	\$ 9,678,360	\$ 10,107,550	\$ 10,107,550	\$ 10,325,515	\$ 217,965	2.16%
Total Revenues	\$ 11,496,440	\$ 11,431,229	\$ 11,995,493	\$ 11,995,493	\$ 12,393,989	\$ 398,496	3.32%
Total General Fund	\$ 11,496,440	\$ 11,358,942	\$ 11,995,493	\$ 11,995,493	\$ 12,393,989	\$ 398,496	3.32%

Shelburne Community School  
Proposed 2014-2015 Budget  
Summary by Function

Description	2014		2015		Dollar Change
	Adopted Budget		Proposed Budget		
<b>INSTRUCTIONAL PROGRAMS</b>					
Instructional Program	\$ 5,409,114		\$ 5,574,630		\$ 165,516
Teams	\$ 52,848		\$ 53,280		\$ 432
Fine/Practical Arts Program	\$ 10,007		\$ 10,007		\$ -
World Language	\$ 4,509		\$ 4,509		\$ -
Physical Education Program	\$ 4,025		\$ 4,025		\$ -
Music Program	\$ 12,365		\$ 12,365		\$ -
Total Regular Instructional Programs	\$ 5,492,868		\$ 5,658,816		\$ 165,948
<b>INSTRUCTIONAL/SPECIAL PROGRAMS (continued)</b>					
Special Education Programs	\$ 1,881,602		\$ 2,071,191		\$ 189,589
504 Plans	\$ 23,605		\$ 9,385		\$ (14,220)
Early Essential Education Program	\$ 322,187		\$ 266,402		\$ (55,784)
CoCurricular Program	\$ 152,961		\$ 158,886		\$ 5,924
Total Special Programs	\$ 2,380,355		\$ 2,505,864		\$ 125,509
Total - Instructional Program/Special Programs	\$ 7,873,223		\$ 8,164,680		\$ 291,457
<b>INSTRUCTIONAL SUPPORT</b>					
Guidance Services	\$ 510,094		\$ 578,065		\$ 67,971
Health Services	\$ 94,755		\$ 97,155		\$ 2,400
Psychological Services	\$ 84,029		\$ 86,107		\$ 2,078
Speech & Language Svcs	\$ 203,893		\$ 209,795		\$ 5,902
Instructional Improvement Svcs	\$ 86,876		\$ 90,802		\$ 3,926
Educational Media/Library Svcs	\$ 220,228		\$ 223,312		\$ 3,083
Totals - Instructional Support	\$ 1,199,876		\$ 1,285,236		\$ 85,361
<b>ADMINISTRATIVE/OTHER SUPPORT</b>					
Board of Education	\$ 34,332		\$ 26,927		\$ (7,404)
Executive Administration	\$ 263,468		\$ 285,009		\$ 21,541
Other Support Services	\$ 50,160		\$ 38,838		\$ (11,322)
Office of the Principal	\$ 372,305		\$ 389,875		\$ 17,570
Other School Administrative Services	\$ 111,619		\$ 95,619		\$ (16,000)
Fiscal Services	\$ 158,131		\$ 163,932		\$ 5,802
Operations & Maintenance	\$ 702,862		\$ 693,519		\$ (9,343)
Transportation Services	\$ 373,009		\$ 391,134		\$ 18,125
Information Services	\$ 332,562		\$ 335,928		\$ 3,366
Other Support Services	\$ 7,214		\$ 3,445		\$ (3,769)
Debt Service	\$ 225,104		\$ 230,629		\$ 5,525
Total Administrative/Other Support	\$ 2,630,765		\$ 2,654,856		\$ 24,090
Sub-Total	\$ 11,703,864		\$ 12,104,772		\$ 400,908
Early Learning Partnership	\$ 263,501		\$ 262,602		\$ (899)
Tax Anticipation Note Interest	\$ 28,128		\$ 26,615		\$ (1,513)
<b>Total General Fund</b>	<b>\$ 11,995,493</b>		<b>\$ 12,393,989</b>		<b>\$ 398,496</b>

District: **Shelburne**  
County: **Chittenden**

**T186**  
**Chittenden South**

Statutory calculation. See note at bottom of page.

Recommended homestead rate from Tax Commissioner. See note at bottom of page.

**9,382**

**1.01**

**Expenditures**

		FY2012	FY2013	FY2014	FY2015	
1.	<b>Budget</b> (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$11,173,917	\$11,496,440	\$11,995,493	\$12,393,989	1.
2.	plus Sum of separately warned articles passed at town meeting	\$105,000	\$58,000	\$113,000		2.
3.	minus Act 144 Expenditures, to be excluded from Education Spending	-	-	-		3.
4.	<b>Act 68 locally adopted or warned budget</b>	<b>\$11,278,917</b>	<b>\$11,554,440</b>	<b>\$12,108,493</b>	<b>\$12,393,989</b>	4.
5.	plus Obligation to a Regional Technical Center School District if any	-	-	-		5.
6.	plus Prior year deficit repayment of deficit	-	-	-		6.
7.	<b>Gross Act 68 Budget</b>	<b>\$11,278,917</b>	<b>\$11,554,440</b>	<b>\$12,108,493</b>	<b>\$12,393,989</b>	7.
8.	S.U. assessment (included in local budget) - informational data	\$1,101,360	\$1,119,796	\$1,194,390	\$1,311,840	8.
9.	Prior year deficit reduction (included in expenditure budget) - informational data	-	-	-	-	9.

**Revenues**

10.	Local revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$1,924,302	\$1,876,080	\$2,000,943	\$2,068,474	10.
11.	plus Capital debt aid for eligible projects pre-existing Act 60	-	-	-		11.
12.	plus Prior year deficit reduction if included in revenues (negative revenue instead of expenditures)	-	not allowed	not allowed	not allowed	12.
13.	minus All Act 144 revenues, including local Act 144 tax revenues	-	-	-		13.
14.	<b>Total local revenues</b>	<b>\$1,924,302</b>	<b>\$1,876,080</b>	<b>\$2,000,943</b>	<b>\$2,068,474</b>	14.

15.	<b>Education Spending</b>	<b>\$9,354,615</b>	<b>\$9,678,360</b>	<b>\$10,107,550</b>	<b>\$10,325,515</b>	15.
16.	Equalized Pupils (Act 130 count is by school district)	739.03	741.51	751.03	760.88	16.

		\$12,657.96	\$13,052.23	\$13,458.25	\$ 13,570.49	
17.	<b>Education Spending per Equalized Pupil</b>					17.
18.	minus Less ALL net eligible construction costs (or P&I) per equalized pupil	\$193.05	\$185.99	\$176.70	\$ 166.25	18.
19.	minus Less share of SpEd costs in excess of \$50,000 for an individual	-	-	\$3.11	\$ 15.22	19.
20.	minus Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed	-	-	-		20.
21.	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils	-	-	-		21.
22.	minus Estimated costs of new students after census period	-	-	-		22.
23.	minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition	NA	NA	-		23.
24.	minus Less planning costs for merger of small schools	-	-	-		24.
25.	plus Excess Spending per Equalized Pupil over threshold (if any)	threshold = \$14,733 -	threshold = \$14,841 -	threshold = \$15,456 -	threshold = \$16,168 -	25.
26.	Per pupil figure used for calculating District Adjustment	\$12,658	\$13,052	\$13,458	\$13,570	26.
27.	<b>District spending adjustment (minimum of 100%) (\$13,570 / \$9,382)</b>	148.150% <small>based on \$8,544</small>	149.630% <small>based on \$8,723</small>	147.069% <small>based on \$9,151</small>	144.644% <small>based on \$9,382</small>	27.

**Prorating the local tax rate**

28.	Anticipated district equalized homestead tax rate to be prorated (144.644% x \$1.010)	\$1.2889 <small>based on \$0.87</small>	\$1.3317 <small>based on \$0.89</small>	\$1.3824 <small>based on \$0.94</small>	\$1.4609 <small>based on \$1.010</small>	28.
29.	Percent of Shelburne equalized pupils not in a union school district	64.680%	64.840%	65.080%	66.74%	29.
30.	Portion of district eq homestead rate to be assessed by town (66.740% x \$1.46)	\$0.8337	\$0.8635	\$0.8997	\$0.9750	30.
31.	<b>Common Level of Appraisal (CLA)</b>	98.40%	98.70%	100.20%	99.70%	31.
32.	Portion of actual district homestead rate to be assessed by town (\$0.975 / 99.70%)	\$0.8473 <small>based on \$0.860</small>	\$0.8749 <small>based on \$0.87</small>	\$0.8979 <small>based on \$0.94</small>	\$0.9779 <small>based on \$1.01</small>	32.

If the district belongs to a union school district, this is only a **PARTIAL** homestead tax rate. The tax rate shown represents the estimated portion of the final homestead tax rate due to spending for students who do not belong to a union school district. The same holds true for the income cap percentage.

33.	Anticipated income cap percent to be prorated (144.644% x 1.84%)	2.67% <small>based on 1.80%</small>	2.69% <small>based on 1.80%</small>	2.65% <small>based on 1.80%</small>	2.66% <small>based on 1.84%</small>	33.
34.	Portion of district income cap percent applied by State (66.740% x 2.66%)	1.73% <small>based on 1.80%</small>	1.74% <small>based on 1.80%</small>	1.72% <small>based on 1.80%</small>	1.78% <small>based on 1.84%</small>	34.
35.	Percent of equalized pupils at Champlain Valley UHSD	35.32%	35.16%	34.92%	33.26%	35.
36.		-	-	-		36.

- Following current statute, the base education amount is calculated to be \$9,382. The tax commissioner has recommended base tax rates of \$1.01 and \$1.51. The administration also has stated that tax rates could be lower than the recommendations if statewide education spending is held down.  
- Final figures will be set by the Legislature during the legislative session and approved by the Governor.  
- The base income percentage cap is 1.84%.

**State of Vermont**  
**Announced Tuition School Year 2014 - 2015**

Failure to satisfactorily complete and file the Annual Announced Tuition Report on or before the due date will result in the district forfeiting its ability to charge a rate of tuition greater than that announced for the previous year; 16 V.S.A. Section 826(a).

**Supervisory Union:** SU014 CHITTENDEN  
 SOUTH SU

**LEA:** T186 SHELBURNE

<b>Regular Education</b>		<b>Total Rate to be Charged</b>
In accordance with Title 16, VSA, Section 826(a), notice is hereby given that the tuition rate for non-resident students attending REGULAR programs in the above named district will be as follows:;		
<b>KINDERGARTEN</b>	<b>Full-time Program Rate OR</b>	\$12,210
	<b>Part-time Program Rate</b>	\$0
<b>OTHER ELEMENTARY</b>	<b>1st through 6th Grades</b>	\$12,210
<b>SECONDARY</b>	<b>7th through 12th Grades</b>	\$12,210
<b>FOR VOCATIONAL ONLY</b> In accordance with Title 16, VSA, Section 1552(d), notice is hereby given that the		
<b>Total Technical Center Rate to be Charged</b>		\$0

School: Shelburne Community School  
 S.U.: Chittenden South S.U.

A list of schools and school districts in each cohort may be found on the DOE website under "School Data and Reports":  
<http://www.state.vt.us/educ/>

### FY2013 School Level Data

Cohort Description: K - 8, FY2013 enrollment ≥ 200  
 (29 schools in cohort)

Cohort Rank by Enrollment (1 is largest)  
 3 out of 29

School level data		Grades Offered	Enrollment	Total Teachers	Total Administrators	Stu / Tchr Ratio	Stu / Admin Ratio	Tchr / Admin Ratio
Smaller →	St Albans Town Education Center	PK - 8	759	58.00	2.00	13.09	379.50	29.00
	St Albans City School	PK - 8	774	75.85	2.00	10.20	387.00	37.93
	Barre Town Elementary School	PK - 8	856	78.50	4.00	10.90	214.00	19.63
	<b>Shelburne Community School</b>	<b>PK - 8</b>	<b>858</b>	<b>56.26</b>	<b>3.00</b>	<b>15.25</b>	<b>286.00</b>	<b>18.75</b>
← Larger	Barre City Elementary/Middle School	PK - 8	921	90.50	3.00	10.18	307.00	30.17
	Williston Schools	PK - 8	1,138	85.30	4.00	13.34	284.50	21.33
<b>Averaged SCHOOL cohort data</b>			<b>455.93</b>	<b>39.90</b>	<b>1.99</b>	<b>11.43</b>	<b>229.55</b>	<b>20.09</b>

School District: Shelburne  
 LEA ID: T186

Special education expenditures vary substantially from district to district and year to year. Therefore, they have been excluded from these figures.

The portion of current expenditures made by supervisory unions on behalf of districts varies greatly. These data include district assessments to SUs. Including assessments to SUs makes districts more comparable to

### FY2012 School District Data

Cohort Description: K - 8 school district, FY2012 FTE ≥ 200  
 (28 school districts in cohort)

School district data (local, union, or joint district)		Grades offered in School District	Student FTE enrolled in school district	Current expenditures per student FTE EXCLUDING special education costs	Cohort Rank by FTE (1 is largest) 6 out of 28
Smaller →	Duxbury/Waterbury Union #45	PK-8	680.84	\$10,100	Current expenditures are an effort to calculate an amount per FTE spent by a district on students enrolled in that district. This figure excludes tuitions and assessments paid to other providers, construction and equipment costs, debt service, adult education, and community service.
	St. Albans City	K-8	694.71	\$11,335	
	St. Albans Town	K-8	714.42	\$10,210	
	<b>Shelburne</b>	<b>K-8</b>	<b>750.24</b>	<b>\$11,291</b>	
← Larger	Barre Town	PK-8	850.64	\$9,770	
	Barre City	PK-8	871.25	\$9,357	
	Essex Junction ID	PK-8	1,053.52	\$11,556	
<b>Averaged SCHOOL DISTRICT cohort data</b>			<b>526.97</b>	<b>\$11,299</b>	

### FY2014 School District Data

LEA ID	School District	Grades offered in School District	School district tax rate			Total municipal tax rate, K-12, consisting of prorated member district rates			
			SchlDist Equalized Pupils	SchlDist Education Spending per Equalized Pupil	SchlDist Equalized Homestead Ed tax rate	MUN Equalized Homestead Ed tax rate	MUN Common Level of Appraisal	MUN Actual Homestead Ed tax rate	
Smaller →	T119	Manchester	K-8	668.40	14,496.73	1.4891	1.4891	107.05%	1.3910
	T177	St. Albans Town	K-8	715.16	11,935.62	1.2260	1.3099	102.40%	1.2792
	T117	Lyndon	K-8	726.39	13,312.41	1.3675	1.3675	98.77%	1.3845
	T186	Shelburne	K-8	751.03	13,458.25	1.3824	1.3842	100.20%	1.3814
← Larger	T176	St. Albans City	K-8	771.46	12,024.80	1.2352	1.3149	99.36%	1.3234
	T012	Barre Town	PK-8	801.05	11,055.10	1.1356	1.1801	86.43%	1.3654
	T079	Georgia	PK-8	874.05	12,610.60	1.2954	1.2954	105.82%	1.2242

The Legislature has required the Department of Education to provide this information per the following statute:

16 V.S.A. § 165(a)(2) The school, at least annually, reports student performance results to community members in a format selected by the school board. . . . The school report shall include:

(K) data provided by the commissioner which enable a comparison with other schools, or school districts if school level data are not available, for cost-effectiveness. The commissioner shall establish which data are to be included pursuant to this subdivision and, notwithstanding that the other elements of the report are to be presented in a format selected by the school board, shall develop a common format to be used by each school in presenting the data to community members. The commissioner shall provide the most recent data available to each school no later than October 1 of each year. Data to be presented may include student-to-teacher ratio, administrator-to-student ratio, administrator-to-teacher ratio, and cost per pupil.

**CHITTENDEN SOUTH SUPERVISORY UNION  
ASSESSMENTS/SERVICES**

<b>Proposed Budget</b>	<b>Adopted 2010-2011</b>	<b>Adopted 2011-2012</b>	<b>Adopted 2012-2013</b>	<b>Adopted 2013-2014</b>	<b>Proposed 2014-2015</b>
<b>Shelburne School District</b>					
Office of the Supt.	141,689\$	140,251\$	150,343\$	169,960\$	180,518\$
SU Board & Annual Audit		4,224\$		12,963\$	
Human Resources	73,638\$	76,420\$	81,908\$	89,284\$	91,528\$
Fiscal Services	88,270\$	83,771\$	88,218\$	98,498\$	102,597\$
Student Services Admin.	12,779\$	13,683\$	12,264\$	15,386\$	16,394\$
<b>Summary - Core Services</b>	<b>316,376\$</b>	<b>314,125\$</b>	<b>332,733\$</b>	<b>377,352\$</b>	<b>404,000\$</b>
Technology	161,611\$	151,399\$	158,365\$	167,778\$	172,159\$
Early Learning Partnership	15,411\$	15,401\$	13,554\$	12,749\$	11,850\$
Courier Service					
CY Program	12,508\$	12,818\$	12,898\$	36,471\$	31,711\$
Food Services	72,224\$	71,817\$	75,482\$	59,251\$	62,433\$
Transportation	363,356\$	392,478\$	376,170\$	362,509\$	380,634\$
Psychological Services	76,749\$	75,925\$	80,648\$	84,029\$	86,107\$
Occupational Therapy	49,159\$	49,672\$	54,381\$	66,765\$	64,827\$
English Language Learners	47,928\$	54,723\$	39,907\$	61,279\$	137,769\$
CIS - Early Intervention	21,786\$	20,770\$	35,177\$	25,458\$	22,783\$
Math Coordinators	14,068\$	14,049\$	-\$	-\$	-\$
<b>Summary - Purchased Services</b>	<b>834,800\$</b>	<b>859,052\$</b>	<b>846,582\$</b>	<b>876,289\$</b>	<b>970,273\$</b>
<b>TOTAL</b>	<b>1,151,176\$</b>	<b>1,173,177\$</b>	<b>1,179,315\$</b>	<b>1,253,641\$</b>	<b>1,374,273\$</b>



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The Select Board  
Town of Shelburne, Vermont

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Town of Shelburne, Vermont as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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#### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Shelburne, Vermont, as of June 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### Other Matters

##### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 - 12 and 19 - 28 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

##### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Shelburne, Vermont's basic financial statements. The combining and individual nonmajor fund financial statements (Schedules 1 and 2) and the statements of income - budget and actual - Water Fund and Sewer Fund (Schedules 3 and 4) are presented for purposes of additional analysis and are not required part of the financial statements.

The combining and individual nonmajor fund financial statements and the statements of income - budget and actual - Water Fund and Sewer Fund are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

#### Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated February 12, 2014, on our consideration of the Town of Shelburne, Vermont's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Town of Shelburne, Vermont's internal control over financial reporting and compliance.

*Love, Cody & Company, C.P.A's, P.C.*

February 12, 2014

Vt. Reg. #357

Love, Cody & Company, CPAs

TOWN OF SHELBURNE, VERMONT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2013

Our discussion and analysis of the Town of Shelburne, Vermont's financial performance provides an overview of the Town's financial activities for the Fiscal year ended June 30, 2013. This Financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the Town's Finances and to show the Town's accountability for the money it receives. More detailed information about the Town's financial activities can be found in the financial statements that begin with Exhibit A. If you have questions about this report or need additional Financial information, contact the Town Manager's Office at the Town of Shelburne, P.O. Box 88, Shelburne, Vermont (Phone: 802-985-5111).

#### Financial Highlights

- The Town's net assets (total assets less total liabilities) increased as a result of this year's operations. Net assets of our business-type activities (Water and Sewer department operations) increased by \$575,437, or 6.7%. Net assets of our governmental activities decreased by \$7,629, or 0.08%.
- The cost of all of the Town's programs was \$9,481,331 this year, compared with \$8,911,671 last year.
- The General Fund reported a decrease in fund balance this year of \$288,704 which was better than the balanced budget.
- The fund balance for the General Fund was \$504,626 as of June 30, 2013, compared with a fund balance of \$793,330 on June 30, 2012. Of the \$504,626 amount, \$6,756 was nonspendable for prepaid expenses and \$13,030 is assigned for fiscal 2014 expenditures.
- The Sewer Fund's net assets increased by \$558,075, or 9%, to \$6,804,877. The Water Fund's net assets increased by \$17,362, or 0.7%, to \$2,393,767.

#### Using This Annual Report

This annual report consists of a series of financial statements. The First group includes the **Statement of Net Assets and the Statement of Activities** (Exhibits A and B), which provide information about the activities of the Town as a whole and present a longer-term view of the Town's Finances. The second group includes the **Fund financial statements**, which start on Exhibit C. For governmental activities, the Fund financial statements tell how these services were financed in the short term as well as what remains for future spending. Fund Financial statements also report the Town's operations in more detail than the government-wide statements by providing information about the Town's most significant funds. The Notes section after the financial statements includes detailed information for a number of items such as capital assets and debt owed by the town. Schedules 1 and 2 at the end of this report contain details and balances in special revenue and capital project fund accounts.

#### *Reporting the Town as a Whole — **Statement of Net Assets and the Statement of Activities***

The financial statements of the Town as a whole are reflected on Exhibit A and B. One of the most important questions asked about the Town's finances is, "Is the Town as a whole better off or worse off economically as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities report information about the Town as a whole and about its activities in a way that helps answer this question. These statements include all assets (net of

TOWN OF SHELBURNE, VERMONT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2013

accumulated depreciation) and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenue and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Town's net assets and changes in them. You can think of the Town's net assets - the difference between assets and liabilities - as one way to measure the Town's financial health, or financial position. Over time, increases or decreases in the Town's net assets are one indicator of whether its financial health is improving or deteriorating. You will need to consider other non-financial factors, however, such as changes in the Town's property tax base and the condition of the Town's roads, and water/sewer system infrastructure to assess the overall financial health of the Town.

In the Statement of Net Assets and the Statement of Activities, we divide the Town into two kinds of activities:

- **Governmental activities** - Most of the Town's basic services are reported here, including the police, fire/rescue, public works, parks/recreation and general administration. Property taxes, fees, and state and federal grants finance most of these activities.
- **Business-type activities** - The Town charges a fee to customers to help it cover all or most of the cost of certain services it provides. The Town's water and sewer system operations are reported here.

***Reporting the Town's Most Significant Funds — Fund Financial Statements***

The fund financial statements begin with Exhibit C and provide detailed information about the most significant funds - not the Town as a whole. Some funds are required to be established by State law and by bond covenants. However, the Town establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money (For example: grants received from the U.S. Department of Homeland Security for a multi-year project are accounted for in a separate fund). The only major governmental fund for the Town is the General Fund, which contains most of the Town operations (excluding water/sewer). Both of the proprietary funds (water and sewer) are also major funds.

The Town's governmental and proprietary funds use different accounting approaches.

- **Governmental funds** - Most of the Town's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using a measurement focus based on *current financial resources*, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Town's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. We describe the relationship (or differences) between *governmental activities* (reported in the Statement of Net Assets and the Statement of Activities) and *governmental funds* in Exhibits D and F.
- **Proprietary funds** - The Town's Water and Sewer funds are both treated as enterprise funds (i.e. business-type activities), within the proprietary fund category. When the Town

TOWN OF SHELBURNE, VERMONT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2013

charges customers for the services it provides (whether to outside customers or to other funds of the Town) these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Assets and the Statement of Activities. Since they use the same accounting basis, the Town's enterprise fund statements in Exhibits H-J are the same as the business-type activities we report in the government-wide statements. Exhibits H-J provide more detail and additional information, such as cash flows. Schedules 3 and 4 contain budget vs. actual results for the Water and Sewer funds, which are utilized for budget purposes and for determining user fees.

**The Town as a Whole**

The Town's combined net assets for the Governmental and Business-type activities increased by \$594,591 from a year ago - increasing from \$20,275,385 to \$20,869,976. Our analysis below focuses on the net assets (Table 1) and changes in net assets (Table 2) of the Town's governmental and business-type activities. Recall that "net assets" are equal to the difference between total assets (after accumulated depreciation) and total liabilities.

**Table 1 - Net Assets**

	Governmental		Business-type		Total	
	Activities		Activities			
	2013	2012	2013	2012	2013	2012
Current and other assets	\$ 3,755,877	3,840,761	1,594,331	986,699	5,350,208	4,827,460
Capital assets, net	13,992,559	13,950,254	15,406,816	15,646,951	29,399,375	29,597,205
Total assets	<u>17,748,436</u>	<u>17,791,015</u>	<u>17,001,147</u>	<u>16,633,650</u>	<u>34,749,583</u>	<u>34,424,665</u>
Current liabilities	496,453	388,493	252,300	206,361	748,753	594,854
Long-term liabilities	5,580,651	5,723,561	7,550,203	7,830,865	13,130,854	13,554,426
Total liabilities	<u>6,077,104</u>	<u>6,112,054</u>	<u>7,802,503</u>	<u>8,037,226</u>	<u>13,879,607</u>	<u>14,149,280</u>
Net assets:						
Invested in capital						
assets, net of debt	8,664,831	8,486,131	7,901,007	7,856,020	16,565,838	16,342,151
Restricted	1,656,955	1,603,664	61,184	278,695	1,718,139	1,882,359
Unrestricted	1,349,546	1,589,166	1,236,453	461,709	2,585,999	2,050,875
Total net assets	<u>\$ 11,671,332</u>	<u>11,678,961</u>	<u>9,198,644</u>	<u>8,596,424</u>	<u>20,869,976</u>	<u>20,275,385</u>

Net assets of the Town's governmental activities decreased by \$7,629, or approximately 0.06% (\$11,671,332 compared to \$11,678,961), in fiscal year 2013. The amount invested in capital assets, net of related debt increased by \$178,700. Restricted net assets increased by \$53,291 and unrestricted net assets decreased by \$239,620. See our explanation later in this report of differences in actual compared to budget.

The net assets of our business-type activities (the Water & Sewer departments) increased by \$575,437, approximately 7%, (\$9,198,644 compared to \$8,596,424 in fiscal year 2012). The Town can only use these net assets to finance the continuing operations of the Water and Sewer systems.

TOWN OF SHELBURNE, VERMONT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2013

**Table 2 - Changes in Net Assets**

	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
<b>Revenues:</b>						
Program revenues:						
Charges for services	\$ 1,499,666	1,426,989	2,595,333	2,529,390	4,094,999	3,956,379
Operating grants	820,060	1,157,835	-	-	820,060	1,157,835
Capital grants	107,818	310,812	266,502	83,803	374,320	394,615
General revenues:						
Property taxes	4,683,126	4,830,205	-	-	4,683,126	4,830,205
Investment earnings	41,123	15,052	6,906	8,534	48,029	23,586
Other general revenues	8,197	6,648	20,408	13,825	28,605	20,473
Total revenues	<u>7,159,990</u>	<u>7,747,541</u>	<u>2,889,149</u>	<u>2,635,552</u>	<u>10,049,139</u>	<u>10,383,093</u>
<b>Program expenses:</b>						
General government	1,894,220	1,755,165	-	-	1,894,220	1,755,165
Public safety	2,320,865	2,110,253	-	-	2,320,865	2,110,253
Highway/Public works	1,174,292	1,057,697	-	-	1,174,292	1,057,697
Employee benefits	937,597	975,485	-	-	937,597	975,485
Recreation and parks	253,067	116,928	-	-	253,067	116,928
Library	262,133	219,610	-	-	262,133	219,610
Health and welfare	73,885	68,435	-	-	73,885	68,435
Education	30,578	23,718	-	-	30,578	23,718
Land conservation	-	7,700	-	-	-	7,700
Debt service	220,982	230,199	-	-	220,982	230,199
Water	-	-	941,053	852,721	941,053	852,721
Sewer	-	-	1,372,659	1,493,760	1,372,659	1,493,760
Total expenses	<u>7,167,619</u>	<u>6,565,190</u>	<u>2,313,712</u>	<u>2,346,481</u>	<u>9,481,331</u>	<u>8,911,671</u>
<b>Increase in net assets</b>	<b>\$ (7,629)</b>	<b>1,182,351</b>	<b>575,437</b>	<b>289,071</b>	<b>567,808</b>	<b>1,471,422</b>

Table 3 highlights the cost of each of the Town's largest governmental activities - general government, public safety, highway department, employee benefits, recreation and parks and library - as well as each program's net cost (total cost less revenue generated by the activities). The net cost shows the financial burden that was placed on the Town's taxpayers by each of these activities.

TOWN OF SHELBURNE, VERMONT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2013

**Table 3 - Governmental Activities**

	2013		2012	
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
General government	\$ 1,894,220	1,057,993	1,755,165	959,404
Public safety	2,320,865	1,389,115	2,110,253	950,712
Highway department	1,174,292	819,942	1,057,697	493,175
Employee benefits	937,597	937,597	975,485	975,485
Recreation and parks	253,067	(43,668)	116,928	(177,912)
Library	262,133	256,576	219,610	197,956
All others	325,445	322,520	330,052	270,734
	<u>\$ 7,167,619</u>	<u>4,740,075</u>	<u>6,565,190</u>	<u>3,669,554</u>

**Reporting on the Town's Individual Funds - Fund Financial Statements**

As the Town completed the year, its governmental funds (as presented in the Balance Sheet on Exhibit C) reported a combined fund balance of \$2,622,885, which is under last year's total of \$2,767,755 by \$144,870. Included in this year's total change in fund balance is a decrease of \$288,704 in the Town's General Fund and an increase in the nonmajor funds of \$143,834.

Over the course of the year, the Selectboard members compare year-to-date actual amounts of revenues and expenditures to the budget. No adjustments to the budget were made during the year. The General Fund ended the year with a fund balance of \$504,626. During fiscal year 2013, revenues were less than expenditures by \$288,704, which was worse than the balanced budget. While the approved budget assumed the unassigned fund balance would be reduced by \$149,845, the fund balance actually decreased by \$288,704. Exhibit G of the financial statements shows the comparison of actual to budget for the General Fund. The most significant variances were:

**Revenue Variations:**

Police Department revenues exceeded budget by \$237,173. Most of this variance was from grant-funded enforcement and traffic details that were offset by corresponding expenditures. Dispatch agency contract revenues were less than budget by \$19,781 due to lower call volumes and adjustment for a prior year accrual. Property tax revenues were less than budget by \$284,303 primarily due to a property valuation appeal court decision, which lowered the assessed value of the Wake Robin Corp. by \$10.1 million. Administration (Town Clerks office) revenues exceeded budget by \$23,858 primarily due to increased document recording fees and charges for copies. Highway Dept. revenues were greater than budget by \$46,758 due to a paving grant and a construction project reimbursement. (These variances were offset by corresponding expenditures.) Planning & Zoning revenues were greater than budget by \$10,968 due to increased building permit revenues for construction projects. Recreation Dept. revenues were less than budget by \$44,950 due to lower program revenues (offset by lower expenditures) and no revenues recorded for a playground upgrade project that will not be constructed until FY 2013-14. Administrative expense charged to the water and sewer departments was less than budget by \$15,873 due to a vacancy in the Public works Director position. The town also received \$94,490 in donations, grants and bond proceeds for construction of a walking path and sidewalk. This revenue was offset by corresponding expenditures. Revenues from Cellular Tower space rentals exceeded budget by \$18,393 due to a delay in the anticipated cancellation of one carrier's rental agreement.

TOWN OF SHELBURNE, VERMONT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2013

**Expenditure Variations:**

Planning and Zoning expenditures were less than budget by \$18,989 due to delay in a grant funded project. Building, Grounds and property expenditures were greater than budget by \$105,581 due to expenditures for constructing a walking path, which was partially offset by grants and donations. Town center operating expenditures were less than budget by \$10,183 due to fewer maintenance and service calls. The cost of replacing the fire station roof exceeded budget by \$10,351. Public Works project expenditures were greater than budget by \$100,566 due to construction of a sidewalk on Harbor Road. This was offset by donations and grant revenues. Town office administrative expenditures were less than budget by \$14,123 due to lower IT costs. Town Clerk/Treasurer office expenditures were less than budget by \$16,141 due to lower microfilming/ records preservation expense. Police Dept. expenditures were greater than budget by \$267,415 mostly due to grant funded projects (offset by corresponding revenues), salary expense (due to coverage for an employee on extended medical leave) and computer software/hardware expense. Emergency Dispatch expenditures were less than budget by \$32,339 due to lower salaries from staff vacancies and lower radio transmission equipment costs. Fire Dept. expenditures were greater than budget by \$30,132 due to purchase of a Rescue Boat. Highway expenditures were greater than budget by \$40,336, mostly due to completion of a project reinforcing the roadbed on Harbor Road next to the lake. The Town Received funds from FEMA to pay for 80% of the cost. Expenditures for road salt were less than budget by \$20,149 due to winter conditions. Street light installation costs were less than budget by \$13,030 due to a delay in re-installing some lights. This amount will be assigned as fund balance to be spent in FY 2013-14. Paving costs exceeded budget by \$13,897 due to a state paving grant. Shelburne Rescue expenditures were less than budget by \$61,590 due to delay in a building interior improvement project. Recreation expenditures were less than budget by \$57,391 due to lower program and operating costs. Library expenditures were less than budget by \$15,306 due to a vacancy in the Library Director position. Debt expenditures were less than budget by \$16,934 due to delay in obtaining the loan for a communications equipment upgrade. Benefit costs were less than budget by \$25,943 due to lower health and long term disability insurance costs

***Water Fund***

The Water Fund ended with net assets of \$2,393,767 of which \$2,155,852 is net investment in plant and equipment, \$3,660 was restricted for water capital projects, and \$234,255 is unrestricted. Schedule 3 compares actual activity to the budget using the basis of accounting that is used for budgetary and rate setting purposes which differs from generally accepted accounting principles. The schedule reflects capital project costs and principal payments on long-term debt as expenditures and does not include depreciation expense. Using this basis of accounting, revenues exceeded expenses by \$11,216 for fiscal year 2013, which was \$11,216 better than the balanced budget. Total revenues exceeded budget by \$53,513 due to the increased water sales and connection fees from new customers. Expenditures were greater than budget by \$42,297. Most of this variance was due to contractor costs repairing broken waterlines and increased purchased water costs due to the higher sales volumes.

***Sewer Fund***

The Sewer Fund ended with net assets of \$6,804,877 of which \$5,745,155 is net investment in plant and equipment and \$57,524 restricted for various capital projects, leaving a balance of \$1,002,198 as unrestricted. Schedule 4 compares actual activity to the budget using the basis of accounting that is used for budgetary and rate setting purposes which differs from generally accepted accounting principles. The schedule reflects capital projects costs and principal payments on long-term debt as expenditures and does not include depreciation expense. Using this basis of accounting, revenues were greater than expenditures by \$110,401 for fiscal year

2013, which was \$125,401 better than budget. The budget assumed \$15,000 of the unassigned fund balance would be used, however the surplus actually increased the fund balance by \$110,401. Revenues and transfers in were greater than budget by \$55,101 and expenses were less than budget by \$70,300. User fees were greater than budget by \$41,003. Revenues also included a transfer of \$16,782 from a telemetry improvement fund to pay for telemetry improvements. Expenditures were less than budget for Plant Maintenance (-\$14,055); Collection system maintenance (-\$30,941); and Collection system improvements (-\$10,000). SCADA expenses were greater than budget by \$15,143 due to the telemetry improvement project noted above.

### Capital Asset and Debt Administration

#### Capital Assets

At June 30, 2013, the Town had \$29,399,375 invested in a broad range of capital assets, including police and fire/rescue equipment, buildings, park facilities, highway/stormwater infrastructure, vehicles and water and sewer lines (See Table 4 below). This amount represents a net increase (including additions and deductions) of \$197,830, compared to last year.

**Table 4 - Capital Assets at Year-end (Net of Accumulated Depreciation)**

	Governmental Activities		Business-type Activities		Total Primary Government	
	2013	2012	2013	2012	2013	2012
Land	\$ 1,280,571	1,280,571	11,000	11,000	1,291,571	1,291,571
Construction in progress	43,651	7,621	-	-	43,651	7,621
Buildings and improvements	4,264,718	4,608,798	-	-	4,264,718	4,608,798
Vehicles and equipment	2,489,130	2,488,024	78,567	59,434	2,567,697	2,547,458
Infrastructure	5,700,473	5,383,671	-	-	5,700,473	5,383,671
Water and sewer systems	-	-	15,317,249	15,576,517	15,317,249	15,576,517
Library	214,016	181,569	-	-	214,016	181,569
Totals	\$ 13,992,559	13,950,254	15,406,816	15,646,951	29,399,375	29,597,205

Major additions during the year ended June 30, 2013 include the following: \*

Clerks office: Microfilming/Preservation	\$ 30,000
Fire Dept: Air Packs	124,956
Fire Dept: Rescue Boat	35,565
Highway Dept: Harbor Road shoulder reinforcement	102,668
Highway Dept: Harbor Road Sidewalk	126,554
Highway Dept: Truck	156,075
Library: Collections	37,367
Police Dept. : Chevrolet Police Cruiser	34,074
Police Dept. : Chevrolet Police Cruiser	32,426
Recreation: LaPlatte Walking Trail and overlook	118,789
Recreation: Webster Road Bike/Pedestrian Path	61,862
Water Dept: Falls/Marsette Rd Line replacement	225,234
	<u>\$ 1,085,570</u>

\* Includes additions with a cost of \$30,000 or more.

TOWN OF SHELBURNE, VERMONT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2013

**UPCOMING CAPITAL PROJECTS**

Capital projects in the Town's FY 2013-14 budget for Governmental Funds include digitizing the land record books in the Town Clerk's office; replacement of 3 police cruisers; carpet/flooring upgrades in the Town Center; replacement of a lawn mower used in the Cemetery; police dept. bulletproof vests, police cruiser mobile data terminal replacements; Fire Dept turnout gear; Fire dept. vehicle extrication equipment; Rescue squad training equipment; Storm drain improvements; street light installation; Pond Road base improvements and recreation facility & playground improvements.

Capital projects planned in FY 2013-14 within the Business-type (water/sewer) activity group include a meter reading automation project, treatment plant pump replacement, sewer collection system improvements and purchasing a utility truck. More detailed information about the Town's capital assets is presented in Notes 1 and 6 of the financial statements.

*Debt Administration*

At June 30, 2013, the Town had \$12,833,537 in bonds and notes outstanding versus \$13,255,054 on June 30, 2012 - a decrease of \$574,164 - as shown in Table 5.

**Table 5 - Changes in Long-term Debt**

	<b>General Bonds, Notes</b>	<b>Proprietary Bonds, Notes</b>	<b>Total</b>
Balances June 30, 2012	\$ 5,464,123	7,790,931	13,255,054
Principal payments	(559,395)	(657,516)	(1,216,911)
Loan proceeds	423,000	372,394	795,394
Balances June 30, 2013	<u>\$ 5,327,728</u>	<u>7,505,809</u>	<u>12,833,537</u>

New debt was issued in the General Fund category for a bike/pedestrian path and sidewalk, highway truck and emergency communications radio equipment. New debt was issued in the Proprietary Fund group for a waterline replacement project.

**Economic Factors and Next Year's Budgets and Rates**

The Town's elected and appointed officials considered many factors when setting the fiscal year 2013 General Fund (Town) and Enterprise Fund (Water/Sewer), budgets, tax rates, and user fees. One of those factors was the economy and unemployment in the region. Shelburne's unemployment rate was 3.3% in June 2013, compared to 3.8% in June 2012. These rates remained below the state unemployment rate, which was 4.4% in June 2013 and 5.2% in June 2012. The Town grand list contains a mix of residential commercial and industrial properties. The total assessed value of all taxable properties in Shelburne was \$1.46 billion dollars in July 2013, which was an increase of 0.7% from 2012. Of the total grand list, 71% of the total value is from residential properties, 18% is from Commercial, Industrial and utility properties and 11% is from farm/land/miscellaneous properties. The town's commercial/industrial categories contain a mixture of retail, manufacturing and tourist uses as well as retirement communities. While real estate values have declined for some properties in the past year, Shelburne's 100.2% common level of appraisal (determined by the State of Vermont) indicates overall assessed values are at market value. Shelburne continues to be a desirable community to live in, with several new residential projects (including affordable housing) under construction or planned in the upcoming years. We have also seen an increase in commercial building projects within the last year. The Town is working to plan for and enhance business development in the Route 7 corridor. Two hundred eight building permits were issued in 2013 compared to 154 permits in 2012. The 2013 building permits are estimated to add \$28 million in construction costs to the

TOWN OF SHELBURNE, VERMONT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2013

grand list. Shelburne's municipal property tax rate is competitive with other Chittenden County towns that provide similar services. When adopting the budget for 2013-14, the Selectboard balanced the need to maintain existing services and town infrastructure with an affordable tax rate. The municipal tax rate of \$0.3470 in FY 2013-14 was an increase of 2.8% from FY 2012-13.

As for the Town's business-type activities, the Selectboard approved a rate increase of 2.5% in the sewer user fee effective July 1, 2013. This increase was mainly due to debt service associated with capital projects and declining sales volumes. The water rate was increased by 2.3% to \$5.42 per thousand gallons effective July 1, 2013. The Water and Sewer budgets have experienced lower annual sales in recent years due to conservation, weather, demographics and economic conditions. The Selectboard and Water commission continue to monitor the activities of these funds closely with the objective of achieving stable rates while maintaining the system infrastructure, reliability and meeting regulatory requirements

TOWN OF SHELBURNE, VERMONT  
Statement of Net Assets  
June 30, 2013

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<b>Assets:</b>			
Current assets:			
Cash	\$ 2,313,638	939,449	3,253,087
Investments	351,815	-	351,815
Accounts receivable:			
Property taxes, net	186,792	-	186,792
Federal government	144,876	-	144,876
Other	189,783	-	189,783
Water/sewer and other fees	-	684,599	684,599
Prepaid expenses	6,756	-	6,756
Internal balances	32,217	(32,217)	-
Inventories	-	2,500	2,500
Total current assets	3,225,877	1,594,331	4,820,208
Noncurrent assets:			
Loan receivable	530,000	-	530,000
Capital assets, not depreciated:			
Land	1,280,571	11,000	1,291,571
Construction in progress	43,651	-	43,651
Capital assets, depreciated:			
Buildings and improvements	9,291,892	23,204,338	32,496,230
Vehicles and equipment	4,667,389	205,822	4,873,211
Infrastructure	6,325,596	-	6,325,596
Library collection	336,956	-	336,956
Accumulated depreciation	(7,953,496)	(8,014,344)	(15,967,840)
Total capital assets	13,992,559	15,406,816	29,399,375
Total noncurrent assets	14,522,559	15,406,816	29,929,375
<b>Total assets</b>	<b>\$ 17,748,436</b>	<b>17,001,147</b>	<b>34,749,583</b>
<b>Liabilities:</b>			
Current liabilities:			
Accounts payable	\$ 369,469	245,500	614,969
Deferred revenue	30,152	6,800	36,952
Accrued interest	23,543	-	23,543
Accrued salaries	73,289	-	73,289
Bonds and notes payable due within one year	587,761	706,060	1,293,821
Total current liabilities	1,084,214	958,360	2,042,574
Noncurrent liabilities:			
Accrued compensated absences	252,923	44,394	297,317
Bonds and notes payable due after one year	4,739,967	6,799,749	11,539,716
Total noncurrent liabilities	4,992,890	6,844,143	11,837,033
<b>Total liabilities</b>	<b>6,077,104</b>	<b>7,802,503</b>	<b>13,879,607</b>
<b>Net assets:</b>			
Unrestricted	1,349,546	1,236,453	2,585,999
Restricted for:			
Capital projects	257,151	61,184	318,335
Endowments	454,551	-	454,551
Special projects	415,253	-	415,253
Community development	530,000	-	530,000
Invested in capital assets, net of related debt	8,664,831	7,901,007	16,565,838
<b>Total net assets</b>	<b>\$ 11,671,332</b>	<b>9,198,644</b>	<b>20,869,976</b>

See accompanying notes to financial statements.

TOWN OF SHELburnE, VERMONT  
Statement of Activities  
June 30, 2013

Exhibit B

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Assets			
	Expenses	Operating		Governmental Activities	Primary Government Business-type Activities		Total
		Charges for Services	Grants and Contributions		Capital Grants and Contributions	Governmental Activities	
<b>Primary government:</b>							
<b>Governmental activities:</b>							
General government	\$ 1,894,220	620,196	216,031	-	(1,057,993)	-	(1,057,993)
Public safety	2,320,865	620,540	295,697	15,513	(1,389,115)	-	(1,389,115)
Highway/Public works	1,174,292	22,313	239,732	92,305	(819,942)	-	(819,942)
Health and welfare	73,885	2,925	-	-	(70,960)	-	(70,960)
Education	30,578	-	-	-	(30,578)	-	(30,578)
Recreation and parks	253,067	233,692	63,043	-	43,668	-	43,668
Library	262,133	-	5,557	-	(256,576)	-	(256,576)
Employee benefits	937,597	-	-	-	(937,597)	-	(937,597)
Debt management	220,982	-	-	-	(220,982)	-	(220,982)
<b>Total governmental activities</b>	<b>7,167,619</b>	<b>1,499,666</b>	<b>820,060</b>	<b>107,818</b>	<b>(4,740,075)</b>	<b>-</b>	<b>(4,740,075)</b>
<b>Business-type activities:</b>							
Water	941,052	941,267	-	-	-	215	215
Sewer	1,372,659	1,654,066	-	266,502	-	547,909	547,909
<b>Total business-type activities</b>	<b>2,313,711</b>	<b>2,595,333</b>	<b>-</b>	<b>266,502</b>	<b>-</b>	<b>548,124</b>	<b>548,124</b>
<b>Total primary government</b>	<b>\$ 9,481,330</b>	<b>4,094,999</b>	<b>820,060</b>	<b>374,320</b>	<b>(4,740,075)</b>	<b>548,124</b>	<b>(4,191,951)</b>
<b>General revenues:</b>							
Property taxes					4,683,126	-	4,683,126
Investment earnings					41,123	6,906	48,029
Miscellaneous					8,197	20,408	28,605
<b>Total general revenues and transfers</b>					<b>4,732,446</b>	<b>27,314</b>	<b>4,759,760</b>
<b>Change in net assets</b>					<b>(7,629)</b>	<b>575,438</b>	<b>567,809</b>
<b>Net assets - beginning</b>					<b>11,678,961</b>	<b>8,596,424</b>	<b>20,275,385</b>
Prior period adjustment					-	26,782	26,782
<b>Net assets - ending</b>					<b>\$ 11,671,332</b>	<b>9,198,644</b>	<b>20,869,976</b>

See accompanying notes to financial statements.

Exhibit C

TOWN OF SHELburnE, VERMONT  
Balance Sheet  
Governmental Funds  
June 30, 2013

	General Fund	Nonmajor Funds	Total Governmental Funds
<b>Assets:</b>			
Cash and cash equivalents	\$ 663,010	1,650,628	2,313,638
Investments	-	351,815	351,815
Due from federal government	144,876	-	144,876
Accounts receivable - other	143,682	46,101	189,783
Delinquent taxes receivable	186,792	-	186,792
Prepaid expenses	6,756	-	6,756
Due from other funds	-	655,868	655,868
Note receivable	-	530,000	530,000
<b>Total assets</b>	<b>\$ 1,145,116</b>	<b>3,234,412</b>	<b>4,379,528</b>
<b>Liabilities:</b>			
Accounts payable	\$ 368,045	1,424	369,469
Accrued payroll	73,289	-	73,289
Due to other funds	38,922	584,729	623,651
Deferred revenue	160,234	530,000	690,234
<b>Total liabilities</b>	<b>640,490</b>	<b>1,116,153</b>	<b>1,756,643</b>
<b>Fund Balances:</b>			
Nonspendable	6,756	-	6,756
Restricted:			
Permanent funds	-	454,551	454,551
Special revenue funds	-	415,253	415,253
Capital projects funds	-	257,151	257,151
Committed:			
Special revenue funds	-	957,864	957,864
Capital projects funds	-	126,977	126,977
Assigned:			
FY 2013 expenses	13,030	-	13,030
Special revenue funds	-	9,372	9,372
Capital projects funds	-	(90,021)	(90,021)
Unassigned	484,840	(12,888)	471,952
<b>Total fund balances</b>	<b>504,626</b>	<b>2,118,259</b>	<b>2,622,885</b>
<b>Total liabilities and fund balances</b>	<b>\$ 1,145,116</b>	<b>3,234,412</b>	<b>4,379,528</b>

See accompanying notes to financial statements.

Exhibit D

TOWN OF SHELburnE, VERMONT  
Reconciliation of the Governmental Funds Balance Sheet  
to the Statement of Net Assets  
June 30, 2013

Total fund balances - governmental funds (from page 15)	\$ 2,622,885
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	13,992,559
Other long-term assets are not available to pay for current-period expenditures and are deferred in the funds:	
Deferred note revenue	\$ 530,000
Deferred property taxes	130,082
	660,082
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds:	
Bonds and notes payable	\$ 5,327,728
Accrued interest on bonds and notes payable	23,543
Accrued compensated absences	252,923
	(5,604,194)
<b>Net assets of governmental activities (page 13)</b>	<b>\$ 11,671,332</b>

See accompanying notes to financial statements.

TOWN OF SHELburnE, VERMONT  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
Year Ended June 30, 2013

	General Fund	Nonmajor Funds	Total Governmental Funds
<b>Revenues:</b>			
Property taxes, net of adjustments	\$ 4,656,266	-	4,656,266
Penalties and interest	73,775	-	73,775
Intergovernmental revenues	876,118	30,500	906,618
Contributions and grants	5,881	137,941	143,822
Charges for services	339,519	-	339,519
Investment income	947	40,176	41,123
Fees and licenses	550,491	313,201	863,692
Building rental and lease	137,160	-	137,160
Other	27,517	8,700	36,217
<b>Total revenues</b>	<b>6,667,674</b>	<b>530,518</b>	<b>7,198,192</b>
<b>Expenditures:</b>			
General government	1,632,528	56,305	1,688,833
Public safety	2,234,263	9,526	2,243,789
Highway/Public works	1,156,183	-	1,156,183
Health and welfare	72,098	-	72,098
Education	-	30,578	30,578
Recreation and parks	214,522	41,158	255,680
Library	240,417	-	240,417
Employee benefits	944,112	-	944,112
Debt management	690,334	89,012	779,346
Capital outlays	-	355,026	355,026
<b>Total expenditures</b>	<b>7,184,457</b>	<b>581,605</b>	<b>7,766,062</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(516,783)</b>	<b>(51,087)</b>	<b>(567,870)</b>
<b>Other financing sources (uses):</b>			
Loan proceeds	148,282	274,718	423,000
Operating transfers in	299,867	220,070	519,937
Operating transfers out	(220,070)	(299,867)	(519,937)
	228,079	194,921	423,000
<b>Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses</b>	<b>(288,704)</b>	<b>143,834</b>	<b>(144,870)</b>
<b>Fund balance, July 1, 2012</b>	<b>793,330</b>	<b>1,974,425</b>	<b>2,767,755</b>
<b>Fund balance, June 30, 2013</b>	<b>\$ 504,626</b>	<b>2,118,259</b>	<b>2,622,885</b>

See accompanying notes to financial statements.

TOWN OF SHELburnE, VERMONT  
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities  
Year Ended June 30, 2013

Net change in fund balances - total governmental funds (from page 17)	\$ (144,870)
Revenues in the statement of activities that do not provide current financial resources (property taxes not collected within 60 days of fiscal year end) are not reported as revenues in the funds. This amount represents a decrease in deferred property taxes.	(46,915)
Governmental funds report capital outlays as expenditures. However in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	42,277
In the statement of activities, accrued compensated absences are measured by the amounts incurred during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This year, compensated absences used exceeded the amounts earned.	6,515
Issuance of long-term obligations is recorded as an other financing source in the governmental funds, but increases long-term liabilities in the statement of net assets	(423,000)
Repayment of principal on long-term obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	558,364
Change in net assets of governmental activities (page 14)	\$ <u>(7,629)</u>

See accompanying notes to financial statements.

TOWN OF SHELburnE, VERMONT  
Statement of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual - General Fund  
Year Ended June 30, 2013

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
<b>Property taxes:</b>			
Property taxes	4,894,897	4,914,307	19,410
Special assessments	51,947	51,947	
Penalties and interest	67,500	73,775	6,275
Abatements and adjustments		(309,988)	(309,988)
	5,014,344	4,730,041	(284,303)
<b>Administration</b>			
Liquor licenses	2,500	2,770	270
Animal licenses	5,500	5,255	(245)
Fish and game licenses	100	97	(3)
Marriage/Civil Union licenses	500	(940)	(1,440)
Recording fees	55,000	68,493	13,493
Passport fees and photos	6,000	11,145	5,145
Miscellaneous	400	1,400	1,000
Copier use	6,000	8,417	2,417
Vital statistics copies	3,000	6,035	3,035
Other fees	2,375	2,561	186
	81,375	105,233	23,858
<b>Highway revenue:</b>			
Received for state aid/grant	136,700	145,242	8,542
Construction reimbursements		18,400	18,400
Grants	60,000	73,905	13,905
Permits	14,100	19,935	5,835
Miscellaneous		76	76
	210,800	257,558	46,758
<b>Police department:</b>			
Judicial fees	60,000	60,692	692
Special duty reimbursement	50,000	141,103	91,103
COPS police grant	32,741	42,408	9,667
Governor's Highway Safety grants		91,941	91,941
Dispatch contracts	179,000	159,219	(19,781)
E911 operation grant	90,000	90,000	
Other	22,400	85,951	63,551
	434,141	671,314	237,173
<b>Cemeteries</b>			
	1,400		(1,400)
<b>Planning and zoning:</b>			
Permits and fees	56,350	73,460	17,110
Grant revenue	10,900	4,758	(6,142)
	67,250	78,218	10,968

See accompanying notes to financial statements.

TOWN OF SHELburnE, VERMONT  
Statement of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual - General Fund (continued)  
Year Ended June 30, 2013

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Recreation department:</b>			
Sale of beach stickers	8,500	9,962	1,462
Fees and recreation programs	156,773	140,361	(16,412)
Capital project grants and donations	15,000		(15,000)
Transfer from Davis Park Fund	15,000		(15,000)
	195,273	150,323	(44,950)
<b>Library revenue</b>		844	844
<b>Financial management:</b>			
Investment interest	3,000	947	(2,053)
Applied surplus	149,845		(149,845)
	152,845	947	(151,898)
<b>Miscellaneous revenue</b>			
Administration - water and sewer	128,338	112,465	(15,873)
Rescue First aid/CPR class fees		275	275
Insurance claims		8,197	8,197
Fire/Rescue grants/other		10,825	10,825
Other	10,600	2,030	(8,570)
Laplatte Trail donations and sidewalk grants		94,490	94,490
Payment in lieu of taxes	5,500	5,881	381
State current use tax payment	116,000	121,228	5,228
Act 60 Administration	38,000	40,072	2,072
Cellular tower fees	76,457	94,850	18,393
Mooring fees	43,450	45,723	2,273
CSSU Village center lease	64,000	64,000	
CSSU building maint. Allocation	36,600	34,301	(2,299)
Use of Town Hall /Town Center	12,000	11,123	(877)
Pierson Building lease	28,568	27,736	(832)
	559,513	673,196	113,683
<b>Total revenues</b>	\$ 6,716,941	6,667,674	(49,267)
<b>Expenditures:</b>			
<b>Select Board</b>			
Salaries	6,300	6,300	
Selectboard's expenses	7,170	7,375	(205)
VLCT dues	7,963	7,963	
Town reports	2,200	2,021	179
	23,653	23,679	(26)

(continued)

See accompanying notes to financial statements.

TOWN OF SHELburnE, VERMONT  
Statement of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual - General Fund (continued)  
Year Ended June 30, 2013

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Legal Services</b>	\$ 55,000	26,776	28,224
<b>Administration - Municipal Offices</b>			
Office supplies	7,800	6,827	973
Computer hardware	5,000	4,301	699
Telephone	8,800	8,952	(152)
Computer software	4,500	988	3,512
Technical assistance	5,000	5,307	(307)
Training	8,400	7,473	927
Office equipment and repair	1,000	771	229
Postage	17,400	16,675	725
Copier expense	6,500	5,575	925
Computer technical assistance	10,000	4,860	5,140
CSSU data line	4,500	3,048	1,452
	<u>78,900</u>	<u>64,777</u>	<u>14,123</u>
<b>Town Manager</b>			
Salaries	133,955	134,086	(131)
Manager's expenses	2,300	270	2,030
Vehicle expense	2,500	2,500	-
Emergency management	1,000	1,195	(195)
	<u>139,755</u>	<u>138,051</u>	<u>1,704</u>
<b>Elections</b>			
Salaries	6,500	5,788	712
Election expense	6,800	3,985	2,815
BCA expenses	750	225	525
	<u>14,050</u>	<u>9,998</u>	<u>4,052</u>
<b>Finance and Insurance</b>			
Salaries	178,606	175,031	3,575
Property and liability insurance	175,000	174,428	572
Insurance claims - deductible	5,000	4,864	136
Auditing	17,500	17,000	500
	<u>376,106</u>	<u>371,323</u>	<u>4,783</u>
<b>Town Clerk / Treasurer</b>			
Salaries	121,888	124,423	(2,535)
Expense	2,200	999	1,201
Office expenses	4,500	5,452	(952)
Microfilming and preservation	6,000	3,671	2,329
Records automation	71,000	55,283	15,717
Computer software and hardware	1,000	619	381
	<u>206,588</u>	<u>190,447</u>	<u>16,141</u>

(continued)

See accompanying notes to financial statements.

TOWN OF SHELburnE, VERMONT  
Statement of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual - General Fund (continued)  
Year Ended June 30, 2013

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Planning and Zoning</b>	\$ 135,588	133,081	2,507
Salaries	8,000	7,498	502
Planning expense	900	395	505
Conferences and training	21,300	3,000	18,300
Town Plan and special projects	-	4,000	(4,000)
VT DHP CLG 12-11	-	2,770	(2,770)
VT DEHCD MP2013-00038	6,000	4,880	1,120
Planning assistance	2,500	-	2,500
Independent technical review	725	400	325
GIS software	<u>175,013</u>	<u>156,024</u>	<u>18,989</u>
<b>Assessor's Office</b>			
Salaries	35,026	35,060	(34)
Administrative assistant	25,594	26,155	(561)
Assessor expenses	3,500	3,519	(19)
	<u>64,120</u>	<u>64,734</u>	<u>(614)</u>
<b>Buildings and Grounds</b>			
Salaries	91,622	88,798	2,824
Town Center operating expenses	40,500	30,317	10,183
Town parade ground expenses	-	376	(376)
Shelburne dog park	6,600	780	5,820
Town Center building maintenance	5,800	6,479	(679)
Town Hall operating expense	1,600	1,218	382
Town Hall building maintenance	2,500	2,693	(193)
Town Hall heating fuel	10,000	6,899	3,101
Town Center heating fuel	22,000	19,810	2,190
Town Center Utilities	50,300	46,775	3,525
Pierson Building utilities and maintenance	5,000	2,663	2,337
Recreation fields maintenance	10,000	15,555	(5,555)
Capital projects	33,000	43,351	(10,351)
LaPlatte overlook path	-	118,789	(118,789)
	<u>278,922</u>	<u>384,503</u>	<u>(105,581)</u>
<b>Public Works</b>			
Salaries	73,217	41,471	31,746
Stormwater engineering and planning	1,000	1,947	(947)
Administrative expenses	5,000	2,287	2,713
Stormwater permits	9,300	10,992	(1,692)
Stormwater maintenance	10,000	6,121	3,879
Harbor Road Sidewalk bond project	-	136,265	(136,265)
	<u>98,517</u>	<u>199,083</u>	<u>(100,566)</u>

(continued)

See accompanying notes to financial statements.

TOWN OF SHELburnE, VERMONT  
Statement of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual - General Fund (continued)  
Year Ended June 30, 2013

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Harbormaster</b>			
Salaries	4,801	4,870	(69)
Mooring inspections/maintenance	19,750	21,896	(2,146)
Seasonal dock installation/removal	4,950	2,725	2,225
Maintenance/administration	300	207	93
	<u>29,801</u>	<u>29,698</u>	<u>103</u>
<b>Police Department</b>			
Salaries	749,691	762,243	(12,552)
Overtime salaries	107,874	112,419	(4,545)
Special duty details	25,000	42,438	(17,438)
Office	8,000	10,730	(2,730)
Telephone	11,000	14,108	(3,108)
Radio	10,000	8,967	1,033
Travel and conferences	2,500	819	1,681
Photos	6,300	2,773	3,527
Training	7,000	6,666	334
Gasoline	44,000	48,406	(4,406)
Tires	3,300	3,342	(42)
Vehicle maintenance and repairs	9,500	11,769	(2,269)
General equipment	4,500	10,517	(6,017)
Fingerprint equipment and supplies	-	3,275	(3,275)
Fingerprint equipment expense	3,000	140	2,860
Uniform purchases	8,000	10,994	(2,994)
Uniform cleaning	4,000	4,257	(257)
Computer use	-	12,272	(12,272)
Computer maintenance	15,500	12,554	2,946
Building maintenance	2,000	2,988	(988)
Matching funds	1,000	1,000	-
Capital improvement	8,800	7,281	1,519
Animal enforcement	2,750	3,238	(488)
Police/C.U.S.I.	6,535	6,535	-
Other grants	-	6,252	(6,252)
Governors Highway Safety grants	-	202,682	(202,682)
	<u>1,040,250</u>	<u>1,307,665</u>	<u>(267,415)</u>
<b>Fire Department</b>			
Salaries	33,000	32,971	29
Office supplies and phones	6,700	7,508	(808)
Building heat and service	9,000	10,836	(1,836)
Fire prevention - training	5,000	2,942	2,058
Radio maintenance	2,250	2,656	(406)
Protective clothing	13,500	23,159	(9,659)
Gas and oil	5,200	4,273	927
Fire fighting supplies	4,000	5,265	(1,265)
Equipment maintenance	18,000	13,367	4,633

See accompanying notes to financial statements.

TOWN OF SHELburnE, VERMONT  
Statement of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual - General Fund (continued)  
Year Ended June 30, 2013

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Fire Department (continued)</b>			
Building maintenance	3,000	6,019	(3,019)
Equipment	14,070	12,534	1,536
Grant 02140-41060-011	-	1,867	(1,867)
Improvements	139,845	128,493	11,352
Rescue boat expense	-	35,773	(35,773)
Periodicals	2,000	294	1,706
Physicals/PFT test	4,000	1,701	2,299
Membership events and incentives	4,500	4,539	(39)
	<u>264,065</u>	<u>294,197</u>	<u>(30,132)</u>
<b>Public Safety and Dispatch</b>			
Dispatch salaries	342,644	327,875	14,769
Overtime salaries	44,417	52,093	(7,676)
Training	3,000	3,167	(167)
Uniforms	1,900	1,307	593
Capital improvements	2,000	-	2,000
Dispatch radio equipment	9,500	10,301	(801)
Pritchard Mountain tower fees	12,000	-	12,000
Computer use	13,000	1,379	11,621
	<u>428,461</u>	<u>396,122</u>	<u>32,339</u>
<b>Public Works - Highways</b>			
Salaries	246,494	238,857	7,637
Overtime salaries	27,755	23,434	4,321
Interdepartmental assistance	1,835	1,049	786
Road maintenance	25,000	31,512	(6,512)
Drainage System/culvert maintenance	15,000	8,212	6,788
Construction Projects	38,000	21,800	16,200
Harbor Road slide 2012	-	102,668	(102,668)
Retirement/repaving	315,000	328,897	(13,897)
Sidewalk/paths engineering	1,000	-	1,000
Garage heating fuel	7,900	7,163	737
Engineering services	1,500	496	1,004
Street signs	3,000	3,589	(589)
Winter sand	4,000	5,429	(1,429)
Winter salt	90,000	69,851	20,149
Garage utilities	10,900	12,131	(1,231)
Uniforms	3,800	3,298	502
Gas and diesel	38,500	32,159	6,341
Equipment repair and maintenance	47,000	43,722	3,278
Street and caution lights	7,580	7,680	(100)
Garage supplies	5,000	5,468	(468)
Building maintenance	1,000	173	827
Line striping and crosswalks	6,500	2,542	3,958
Street light upgrade	20,000	6,970	13,030
	<u>916,764</u>	<u>957,100</u>	<u>(40,336)</u>

See accompanying notes to financial statements.

TOWN OF SHELburnE, VERMONT  
Statement of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual - General Fund (continued)  
Year Ended June 30, 2013

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Recreation</b>			
Administrative salaries	70,273	70,800	(527)
Administrative expenses	4,225	4,403	(178)
Public Information	6,600	6,268	334
Beach salaries	16,870	15,343	1,527
Equipment	1,175	579	596
Utilities	2,088	1,945	143
Adult sports leagues	100	60	40
Dog obedience	4,050	3,600	450
Davis Park	33,020	1,338	31,682
Park maintenance	10,530	2,083	8,447
Martial arts	5,690	3,095	2,595
Beach maintenance	1,000	6,808	(5,808)
Lacrosse programs	8,615	9,417	(802)
Swim lessons	50	-	50
Youth basketball	3,640	3,881	(241)
Babe Ruth baseball	6,470	4,021	2,449
Summer soccer camp	16,015	20	15,995
Softball	4,311	4,193	118
Youth soccer	7,340	5,717	1,623
Little league baseball	18,801	14,600	4,201
Summer baseball league	415	242	173
Rec. programs - non-league	30,685	32,275	(1,590)
Special events and concerts	13,000	14,422	(1,422)
Ski program	6,950	7,914	(964)
Playground upgrades	-	1,500	(1,500)
	<u>271,913</u>	<u>214,522</u>	<u>57,391</u>

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Library</b>			
Salaries	169,073	158,104	10,969
Supplies	5,000	5,162	(162)
Materials	40,750	42,462	(1,712)
Building	6,500	6,062	438
Utilities	15,600	14,541	1,059
Equipment purchase and maintenance	1,800	2,235	(435)
Public Information	1,250	866	384
Administrative	4,000	2,393	1,607
Programs	3,500	4,325	(825)
Computer hardware and software	7,250	4,267	2,983
Outside Services	1,000	-	1,000
	<u>255,723</u>	<u>240,417</u>	<u>15,306</u>

(continued)

See accompanying notes to financial statements.

TOWN OF SHELburnE, VERMONT  
Statement of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual - General Fund (continued)  
Year Ended June 30, 2013

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Health and Social Services</b>			
Health Officer salary	875	-	875
Visiting Nurse Association	20,600	20,600	-
Social services	12,000	12,000	-
Health Officer expenses	450	-	450
	<u>33,925</u>	<u>32,600</u>	<u>1,325</u>
<b>Rescue</b>			
Medical supplies	25,000	16,925	8,075
Rescue overtime	1,199	-	1,199
Uniforms	3,000	435	2,565
Operating	15,000	15,803	(803)
Rescue boat equipment	952	952	-
Transport billing expense	14,000	16,235	(2,235)
Oxygen	3,000	3,021	(21)
Training	5,000	5,836	(836)
Office	2,000	2,902	(902)
Office equipment	1,000	-	1,000
Communications	5,000	1,732	3,268
Vehicle	8,000	11,060	(3,060)
Building heating fuel	2,200	2,391	(191)
Building utilities	4,600	4,804	(204)
Building maintenance	5,000	5,889	(889)
Volunteer compensation	16,500	20,934	(4,434)
Volunteer incentive compensation	66,000	51,566	14,434
Compensation - full/part-time	41,022	46,096	(5,074)
Capital improvements	50,000	-	50,000
Immunizations	150	-	150
Public education	500	-	500
	<u>268,171</u>	<u>206,581</u>	<u>61,590</u>

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Cemeteries</b>			
Salaries	28,412	27,690	722
Supplies and tools	800	315	485
Committee expenses	100	1	99
Gas expense	1,000	1,147	(147)
Equipment maintenance	350	509	(159)
Equipment purchases	250	678	(428)
Capital projects	4,000	797	3,263
Outside services	3,000	7,669	(4,669)
Cremation garden	800	752	48
	<u>38,712</u>	<u>39,498</u>	<u>(786)</u>

(continued)

See accompanying notes to financial statements.

TOWN OF SHELburnE, VERMONT  
Statement of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual - General Fund (continued)  
Year Ended June 30, 2013

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Debt Management</b>			
Fire truck note	\$ 52,718	53,101	(383)
Town Center project	346,167	346,167	-
Highway sand and salt shed	34,175	34,175	-
Recreation fields project	118,324	118,324	-
Bike Path bond 2008 issue	29,051	29,051	(475)
Recreation path bond 2010 issue	29,476	29,951	(137)
Beach sea wall 2010 issue	17,737	17,874	-
Beaver Creek 2010 issue	51,947	51,947	18,866
Dispatch radio equipment	18,866	18,866	(14)
Mount Philo Sidewalk 2010	5,307	5,321	(923)
Harbor Road sidewalk	3,500	4,423	16,934
	<u>707,268</u>	<u>690,334</u>	<u>16,934</u>
<b>Intergovernmental</b>			
County tax	63,572	63,182	390
G.B.I.C.	1,200	1,200	-
Chittenden County Regional Planning	18,263	18,263	-
Chittenden County Transit Authority	110,725	110,725	-
	<u>193,760</u>	<u>193,370</u>	<u>390</u>
<b>Employee Benefits</b>			
Retirement	131,543	133,925	(2,382)
Unemployment compensation	11,150	6,848	4,304
HRA expenses	132,760	130,094	2,666
Health ins./flex spending admin. Expense	15,570	18,312	(2,742)
Social security	212,030	211,284	746
Health insurance	401,422	379,287	22,125
Long-term disability insurance	22,296	11,801	10,495
Dental and life insurance	41,575	50,022	(8,447)
Employee assistance program	700	684	16
Employee events/recognition	-	1,094	(1,094)
Immunizations	1,000	753	247
	<u>970,046</u>	<u>944,112</u>	<u>25,934</u>
<b>Miscellaneous</b>			
Selectboard discretionary	3,700	2,640	1,060
Community events	1,500	2,057	(557)
Tree conservation	1,000	1,300	(300)
Committee support	3,500	2,840	660
Miscellaneous expense	-	9	(9)
	<u>9,700</u>	<u>8,846</u>	<u>854</u>
<b>Total expenditures</b>	<u>6,939,183</u>	<u>7,184,457</u>	<u>(245,274)</u>

See accompanying notes to financial statements.

TOWN OF SHELburnE, VERMONT  
Statement of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual - General Fund (continued)  
Year Ended June 30, 2013

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Excess (deficiency) of revenues over expenditures</b>	\$ (222,242)	(516,783)	(294,541)
<b>Other financing sources (uses)</b>			
Proceeds from issuance of long-term debt	-	148,282	148,282
Transfer from Records Preservation Fund	71,000	55,283	(15,717)
Transfer from Cemetery Fund	3,000	3,000	-
Transfer from Baseball Fund	11,500	975	(10,525)
Transfer from Ambulance Fund	299,567	205,727	(93,840)
Transfer from Bay Park Fund	-	-	-
Transfer from Recreation Impact Fees	33,500	33,500	-
Transfer from L. Blisson Fund	-	720	720
Transfer from SEP Fund	-	662	662
Transfer to Police Cruiser	(43,725)	(43,725)	-
Transfer to Equipment Replacement Fund	(131,000)	(131,000)	-
Transfer to Cemetery Tractor Fund	(1,600)	(1,600)	-
Transfer to Capital Projects Fund	-	(23,745)	(23,745)
Transfer to Open Space Fund	(20,000)	(20,000)	-
	<u>222,242</u>	<u>228,079</u>	<u>5,837</u>
<b>Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses</b>	\$ -	(288,704)	(288,704)
<b>Fund balance, July 1, 2012</b>		793,330	
<b>Fund balance, June 30, 2013</b>		<u>\$ 504,626</u>	

See accompanying notes to financial statements.

TOWN OF SHELburnE, VERMONT  
Statement of Net Position  
Proprietary Funds  
June 30, 2013

	Sewer Fund	Water Fund	Totals
<b>Assets:</b>			
Current assets:			
Cash and cash equivalents - restricted	\$ 84,441	855,008	939,449
User fee receivables:			
Billed user fees	56,598	21,873	78,471
Unbilled user fees	380,145	211,860	592,005
Allowance for doubtful accounts	(10,000)	-	(10,000)
Accounts receivable - other	12,935	11,088	24,023
Inventories	2,500	2,500	5,000
Due from other funds	626,550	-	626,550
<b>Total current assets</b>	<b>1,150,689</b>	<b>1,102,429</b>	<b>2,253,098</b>
Capital assets:			
Land	11,000	-	11,000
Buildings, improvements and distribution and collection systems	18,532,393	4,671,945	23,204,338
Vehicles and equipment	106,561	99,261	205,822
Less accumulated depreciation	(6,391,740)	(1,622,604)	(8,014,344)
<b>Total non-current assets</b>	<b>12,258,214</b>	<b>3,148,602</b>	<b>15,406,816</b>
<b>Total assets</b>	<b>\$ 13,408,883</b>	<b>4,251,031</b>	<b>17,659,914</b>
<b>Liabilities:</b>			
Current liabilities:			
Accounts payable	\$ 78,657	166,843	245,500
Due to other funds	-	658,767	658,767
Deferred revenue	6,800	6,800	13,600
Bonds payable, current portion	638,310	67,750	706,060
<b>Total current liabilities</b>	<b>716,967</b>	<b>900,160</b>	<b>1,617,127</b>
Bonds payable, less current portion	5,874,749	925,000	6,799,749
Compensated absences	12,290	32,104	44,394
<b>Total liabilities</b>	<b>6,604,006</b>	<b>1,857,264</b>	<b>8,461,270</b>
<b>Net Position:</b>			
Invested in capital assets, net of related debt	5,745,155	2,155,852	7,901,007
Restricted for:			
Sewer capital improvements	52,952	-	52,952
Route 7 sewer project	4,572	-	4,572
Water projects	-	3,660	3,660
Unrestricted	1,002,198	234,255	1,236,453
<b>Total net position</b>	<b>6,804,877</b>	<b>2,393,767</b>	<b>9,198,644</b>
<b>Total liabilities and net position</b>	<b>\$ 13,408,883</b>	<b>4,251,031</b>	<b>17,659,914</b>

See accompanying notes to financial statements.

TOWN OF SHELburnE, VERMONT  
Statement of Revenues, Expenses, and Changes in Net Position  
Proprietary Funds  
Year Ended June 30, 2013

	Sewer Fund	Water Fund	Totals
<b>Operating revenues:</b>			
Usage fees	\$ 1,630,302	860,813	2,491,115
Cut-in fees and tank space rent	-	52,182	52,182
Interest and penalties	23,764	11,431	35,195
Meter reading contract	-	16,841	16,841
Miscellaneous	8,276	12,132	20,408
	<b>1,662,342</b>	<b>953,399</b>	<b>2,615,741</b>
<b>Operating expenses:</b>			
Personnel services and benefits	366,877	269,030	635,907
Administrative expenses	56,233	56,233	112,466
Water supply and engineering	-	329,756	329,756
Sludge removal	69,410	-	69,410
Facility maintenance and utilities	197,063	121,553	318,616
Electricity	162,143	-	162,143
Meter reading contract	16,841	-	16,841
General insurance	26,293	10,000	36,293
Depreciation	399,337	102,635	501,972
Other	55,106	23,253	78,359
<b>Total operating expenses</b>	<b>1,349,303</b>	<b>912,460</b>	<b>2,261,763</b>
<b>Operating income</b>	<b>313,039</b>	<b>40,939</b>	<b>353,978</b>
<b>Nonoperating revenues (expenses):</b>			
Interest and dividend income	1,890	5,016	6,906
Interest expense	(23,356)	(28,592)	(51,948)
	<b>(21,466)</b>	<b>(23,576)</b>	<b>(45,042)</b>
<b>Income before capital contributions and operating transfers</b>	<b>291,573</b>	<b>17,363</b>	<b>308,936</b>
Capital contributions - capacity fees	266,502	-	266,502
	<b>266,502</b>	<b>-</b>	<b>266,502</b>
<b>Change in net position</b>	<b>558,075</b>	<b>17,363</b>	<b>575,438</b>
<b>Total net position - beginning</b>	<b>6,220,020</b>	<b>2,376,404</b>	<b>8,596,424</b>
Prior period adjustment	26,782	-	26,782
<b>Total net position - ending</b>	<b>\$ 6,804,877</b>	<b>2,393,767</b>	<b>9,198,644</b>

See accompanying notes to financial statements.

TOWN OF SHELburnE, VERMONT  
Statement of Cash Flows  
Proprietary Funds  
Year Ended June 30, 2013

	Business-type Activities - Enterprise Funds		
	Sewer Fund	Water Fund	Totals
<b>Cash flows from operating activities:</b>			
Cash receipts from customers	\$ 1,651,770	932,150	2,583,920
Other operating cash receipts	8,276	28,973	37,249
Cash payments to suppliers of goods or services	(608,950)	(466,999)	(1,075,949)
Cash payments to employees for services	(366,877)	(250,618)	(617,495)
<b>Net cash provided by operating activities</b>	<b>684,219</b>	<b>243,506</b>	<b>927,725</b>
<b>Cash flows from non-capital financing activities:</b>			
Operating transfers from (to) other funds	266,502	-	266,502
Advances from (to) other funds	(510,285)	(88,554)	(598,819)
<b>Net cash used in non-capital financing activities</b>	<b>(243,763)</b>	<b>(88,554)</b>	<b>(332,317)</b>
<b>Cash flows from capital and related financing activities:</b>			
Proceeds from issuance of long-term debt	27,394	345,000	372,394
Principal payments on bonds	(589,766)	(67,750)	(657,516)
Interest paid on long-term debt	(23,356)	(28,592)	(51,948)
Purchase of capital assets	(36,603)	(225,234)	(261,837)
<b>Net cash provided by (used in) capital and related financing activities</b>	<b>(622,331)</b>	<b>23,424</b>	<b>(598,907)</b>
<b>Cash flows from investing activities:</b>			
Interest on cash investments	1,890	5,016	6,906
<b>Net cash provided by investing activities</b>	<b>1,890</b>	<b>5,016</b>	<b>6,906</b>
<b>Net increase (decrease) in cash</b>	<b>(179,985)</b>	<b>183,392</b>	<b>3,407</b>
<b>Cash, beginning</b>	<b>264,426</b>	<b>671,616</b>	<b>936,042</b>
<b>Cash, ending</b>	<b>\$ 84,441</b>	<b>855,008</b>	<b>939,449</b>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>			
Operating income	\$ 313,039	40,939	353,978
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation	399,337	102,635	501,972
Change in operating assets and liabilities:			
(Increase) decrease in accounts receivable and other receivables	(2,296)	7,724	5,428
Decrease in prepaid expenses	15,948	-	15,948
Increase (decrease) in accounts payable and accrued liabilities	(41,809)	92,208	50,399
<b>Net cash provided by operating activities</b>	<b>\$ 684,219</b>	<b>243,506</b>	<b>927,725</b>

See accompanying notes to financial statements.

TOWN OF SHELburnE, VERMONT  
Notes to Financial Statements

(1) Summary of Significant Accounting Policies

(a) Financial Reporting Entity

The Town of Shelburne, Vermont (the Town), was chartered in 1763. The Town operates under a Selectboard-Manager form of government. The Town's major operations include police and fire protection, parks, library and recreation, public works and general administrative services. In addition, the Town owns and operates a water and sewer system.

The accompanying financial statements of the Town of Shelburne, Vermont include all of the financial activity of the general government, special revenue funds, capital projects funds, permanent funds, water department and sewer department. All these components are included because they are under the direct control of the Select Board and the Town Manager. The Town exercises significant oversight and financial interdependence exists. The Town is not a component unit of another reporting entity.

The Town's financial statements are prepared in accordance with accounting principles generally accepted in the United States (GAAP). The Governmental Accounting Standards Board (GASB) is primarily responsible for establishing GAAP for state and local governments through its pronouncements (including Statements and Interpretations). Business-type activities and proprietary funds of governments are also required to follow the Statements and Interpretations of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. The Town has elected to apply FASB Statements and Interpretations issued after that date to its business-type activities and enterprise funds. The more significant accounting policies established in GAAP and used by the Town are discussed below.

(b) Basis of Presentation

The basic financial statements include both government-wide (based on the Town as a whole) and fund financial statements.

Government-wide Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all non-fiduciary activities of the Town. Eliminations have been made to minimize the effect of internal transactions between funds. Governmental activities generally are financed through taxes, State aid, intergovernmental revenues, and other exchange and non-exchange transactions. Operating grants include operating-specific and discretionary (either operating or capital) grants, while the capital grants column reflects capital-specific grants.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the Town's governmental and business-type activities. Direct expenses are those that are specifically associated with and are clearly identifiable to a particular function. Program revenues include charges paid by the recipients of goods or services offered by the programs, and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

(continued)

(1) **Summary of Significant Accounting Policies (continued)**  
**(b) Basis of Presentation (continued)**

**Fund Financial Statements**  
 The financial transactions of the Town are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenue and expenditures. The various funds are reported by major fund within the financial statements.  
 The emphasis in fund financial statements is on the major funds in either the governmental category or enterprise type. GASB No. 34 and No. 37 set forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures of either fund category/type or the governmental and enterprise funds combined) for the determination of major funds. The General Fund is shown as a major governmental fund. The Sewer and Water Funds are major proprietary funds. All other funds are nonmajor and are combined in a single column in each of the respective fund financial statements.

The following funds are used by the Town:

**Governmental Funds**

The Town reports on the following major governmental funds:

**General Fund** is the main operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

**Proprietary Funds**

The focus of proprietary funds measurement is upon determination of operating income, changes in net assets, financial position, and cash flows. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expense. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The following is a description of the major enterprise funds of the Town:

**Sewer Fund** is used to account for the operations of the Sewer Department.

**Water Fund** is used to account for the operations of the Water Department.

The fund statements provide information about the Town's funds. Separate statements for each fund category (governmental and proprietary) are presented. The emphasis of fund financial statements is on major funds, each displayed in a separate column. All remaining funds are aggregated and reported as non-major funds, however because the Town has only one non-major fund in each fund type, they are reported in individual columns.

(continued)

(1) **Summary of Significant Accounting Policies (continued)**  
**(c) Measurement Focus and Basis of Accounting**

The Government-wide and proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash transaction takes place. Non-exchange transactions, in which the Town gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

The governmental fund statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Town considers all revenues other than property taxes reported in the governmental funds to be available if the revenues are collected within one year after the end of the fiscal year. Property taxes are recognized to the extent collected within sixty days of fiscal year end.

Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

**(d) Budgets and Budgetary Accounting**

The Town approves a budget for the General Fund at an annual Town Meeting and the Selectboard based on the budget and Grand List determines the tax rate. Formal budgetary accounting is employed as a management control device during the year for the General Fund. The budget for the General Fund is adopted on a basis consistent with U.S. generally accepted accounting principles (GAAP). The budgeted amounts are as originally adopted.

**(e) Prepaid Expenses**

The Town uses the allocation method to account for prepaid expenses. The prepaid expenses are established at the date of payment and subsequently amortized over the accounting periods that are expected to benefit from the initial payment.

**(f) Capital Assets**

Capital assets purchased or acquired with an original cost of \$5,000 or more and infrastructure improvements with an original cost of \$10,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. GASB No. 34 requires the Town to report and depreciate new general infrastructure assets effective with the beginning of fiscal year 2004. The Town is not required to report these assets retroactively. General infrastructure assets include roads, bridges, underground pipe (other than related to utilities), traffic signals, etc.

(continued)

(1) **Summary of Significant Accounting Policies (continued)**  
**(f) Capital Assets (continued)**

Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Land and improvements	10 - 20 years
Buildings and facilities	10 - 100 years
Vehicles and equipment	5 - 20 years
Water and sewer system	30 - 50 years
Infrastructure	20 - 50 years
Library collection	5 - 10 years

**(g) Cash and Cash Equivalents**

The Town has defined cash and cash equivalents to include cash on hand, demand deposits, and cash with fiscal agent. Additionally, each fund's equity in the Town's investment pool is treated as a cash equivalent because the funds can deposit or effectively withdraw cash at any time without prior notice or penalty.

**(h) Investments**

Investments, including deferred compensation and pension funds, are stated at fair value, (quoted market price, or the best available estimate).

**(i) Long-term Debt and Deferred Charges**

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the applicable statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures. Accumulated unpaid vacation pay is accrued in proprietary funds (using the accrual basis of accounting). The current portion of accumulated unpaid vacation pay is accrued in governmental funds (using the modified accrual basis of accounting).

**(j) Governmental Fund Balance/Net Assets**

Beginning with fiscal year 2011, the Town implemented GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions." This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

Non-spendable fund balance is either not in spendable form (such as inventory), or is required to be maintained intact legally or contractually.

(continued)

(1) **Summary of Significant Accounting Policies (continued)**  
**(j) Governmental Fund Balance/Net Assets (continued)**

Restricted fund balance—amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

Committed fund balance—amounts constrained to specific purposes by the Town itself, using its highest level of decision-making authority (i.e., Selectboard). To be reported as committed, amounts cannot be used for any other purpose unless the Selectboard takes the same highest level action to remove or change the constraint.

Assigned fund balance—amounts the Town intends to use for a specific purpose. Intent can be expressed by the Selectboard or by an official or body to which the Selectboard Council delegates the authority. Assigned funds cannot cause a deficit in unassigned fund balance.

Unassigned fund balance—amounts that are available for any purpose. Positive amounts are reported only in the general fund.

The Selectboard establishes (and modifies or rescinds) fund balance commitments by passage of an ordinance or resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives). Assigned fund balance is established by Selectboard through adoption or amendment of the budget as intended for specific purpose (such as the purchase of fixed assets, construction, debt service, or for other purposes).

When an expenditure is incurred that would qualify for payment with either restricted or unrestricted funds, the Town will consider applicable restrictions, time-constraints and conditions specified in grants or otherwise when determining the order of spending from each fund category.

In the government-wide financial statements, net assets are classified in the following categories:

**Invested in Capital Assets, Net of Related Debt** – This category groups all capital assets into one component of net assets. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce this category.

**Restricted** – This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation. Restricted resources are used first to fund appropriations when there are both restricted and unrestricted resources available.

**Unrestricted** – This category includes both designated and undesignated net assets of the Town. Designated net assets include reserves that were established by the Board, which are considered internally designated. Undesignated net assets are not restricted for any project or other purpose.

(continued)

(1) **Summary of Significant Accounting Policies (continued)**  
 (k) **Interfund Activities**

Interfund activities are reported as either loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenue and expenditures. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund activities are treated as transfers. Transfers between funds are netted in the preparation of the government-wide financial statements, except for the net amounts due between governmental and business-type activities, which are reported as "Internal Balances".

(l) **Use of Accounting Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(2) **Explanation of Certain Differences Between Governmental Fund Statements and the**

**Government-wide Statements**

Due to the differences in the measurement focus and basis of accounting used in the governmental fund statements and the government-wide statements, certain financial transactions are treated differently. The basic financial statements contain a full reconciliation of these items. The differences result primarily from the economic focus of the Statement of Activities, compared with the current financial resources focus of the governmental funds.

**Total Fund Balances of Governmental Funds vs. Net Assets of Governmental Activities**

Total fund balances of the Town's governmental funds differ from "net assets" of governmental activities reported in the Statement of Net Assets. This difference primarily results from the additional long-term economic focus of the Statement of Net Assets versus the solely current financial resources focus of the governmental fund Balance Sheets.

**Statement of Revenues, Expenditures and Changes in Fund Balance vs. Statement of Activities**

Differences between the governmental funds Statement of Revenues, Expenditures and Changes in Fund Balance and the Statement of Activities fall into one of the categories listed below.

1. Long-Term Revenue and Expense Differences - Long-term revenue differences arise because governmental funds report revenues only when they are considered "available", whereas the Statement of Activities reports revenues when earned. Differences in long-term expenses arise because governmental funds report on a modified accrual basis, whereas the accrual basis of accounting is used on the Statement of Activities.

(continued)

(2) **Explanation of Certain Differences Between Governmental Fund Statements and the Government-wide Statements (continued)**

2. Long-Term Debt Transaction Differences - Long-term debt transaction differences occur because both interest and principal payments are recorded as expenditures in the governmental fund statements, whereas interest payments are recorded in the Statement of Activities as incurred, and principal payments are recorded as a reduction of liabilities in the Statement of Net Assets.
3. Capital Assets - Capital related differences include the difference between proceeds for the sale of capital assets reported on governmental fund statements and the gain or loss on the sale of assets as reported on the Statement of Activities, and the difference between recording an expenditure for the purchase of capital items in the governmental fund statements and depreciation expense on those items as recorded in the Statement of Activities.

(3) **Deposits and Investments**

The Treasurer invests excess cash according to policies established by the Selectboard.

**Deposits**

**Custodial credit risk - deposits.** Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. Of the Town's June 30, 2013 bank balance of \$3,040,601, none of it is exposed to custodial credit risk. \$1,312,174 is covered through FDIC insurance, and \$1,728,427 is collateralized but uninsured.

**Investment Securities**

Investment securities at June 30, 2013 consisted of the following:

Mutual funds	\$ 146,505
Vermont Community Foundation	101,941
Common stock	<u>103,369</u>
	<u>\$ 351,815</u>

**Credit Risk - Investments.** The Town has an investment policy that limits its investment choices to policies set by the Selectboard.

**Custodial Credit Risk - Investments.** For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The \$96,487 held by the Vermont Community Foundation is exposed to custodial credit risk.

The Town is not restricted by state statute as to the type of investments that it is authorized to hold. The Town invested primarily in collateralized and insured certificates of deposit during the fiscal year ended June 30, 2013.

Notes to Financial Statements

- (4) **Loan Receivable – Special Revenue Funds**  
The loans receivable consist of the following:

Due from Shelburne Housing Ltd. Partnership,	\$ 530,000
0% interest, due December 31, 2033	

The repayment of this loan is required to be placed in a Revolving Loan Fund managed by the Town for support of future activities eligible under Title 1 of the Federal Housing and Community Development Act of 1974, as amended. The loan is offset by deferred revenue in the fund financial statements and recorded as restricted net assets under the government-wide financial statements.

- (5) **Internal Balances**  
Internal balances at June 30, 2013 consisted of the following:

	Interfund Receivables	Interfund Payables
General Fund	\$ -	38,922
Nonmajor funds:		
Education Fees Impact Fund	55,172	-
Recreation Related Funds	38,976	-
Ambulance Fund	-	235,847
Open Land Trust Fund	-	51,160
Other Special Revenue Funds	8,281	-
Bay Park Fund	28,925	-
Bike Path Grant Fund	227,531	-
Webster Road Upgrade Fund	-	241,444
Highway Equipment Fund	128,354	-
Highway Salt/Sand Fund	-	36,227
Police Fund	98,052	-
Police HSU Grants Fund	-	12,888
Recreation Shoulder Fund	-	473
Cemetery Fund	70,577	-
Lillian Davis Memorial Fund	-	6,690
Total nonmajor funds	655,868	584,729
Proprietary Funds:		
Sewer	626,550	658,767
Water	-	-
Total proprietary funds	626,550	658,767
Total	\$ 1,282,418	1,282,418

(continued)

Notes to Financial Statements

- (5) **Internal Balances (continued)**  
Interfund balances result from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Internal transfers for the year ended June 30, 2013 were as follows:

	Transfer From	Transfer To	Amount
General Fund	Nonmajor Funds	\$ (220,070)	
Nonmajor Funds	General Fund	299,867	
		\$ 79,797	

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

- (6) **Capital Assets**  
Capital asset activity for the year was as follows:

	Beginning Balance	Additions	Retirements and Transfers	Ending Balance
<b>Governmental activities:</b>				
Capital assets not depreciated:				
Land	\$ 1,280,571	-	-	1,280,571
Construction in progress	7,621	497,624	(461,594)	43,651
Total assets not depreciated	1,288,192	497,624	(461,594)	1,324,222
Capital assets being depreciated:				
Buildings and improvements	9,285,433	6,459	-	9,291,892
Equipment and vehicles	4,686,879	428,859	(448,349)	4,667,389
Infrastructure	5,864,003	461,593	-	6,325,596
Library collection	269,589	67,367	-	336,956
Total assets being depreciated	20,105,904	964,278	(448,349)	20,621,833
Less accumulated depreciation for:				
Buildings and improvements	(4,676,635)	(350,539)	-	(5,027,174)
Equipment and vehicles	(2,198,855)	(399,753)	420,349	(2,178,259)
Infrastructure	(480,932)	(144,791)	-	(625,723)
Library collection	(88,020)	(34,920)	-	(122,940)
Total accumulated depreciation	(7,444,442)	(930,003)	420,349	(7,953,496)
Governmental activities capital assets, net	\$ 13,950,254	531,899	(489,594)	13,992,559

(continued)

TOWN OF SHELburnE, VERMONT  
Notes to Financial Statements

TOWN OF SHELburnE, VERMONT  
Notes to Financial Statements

(6) Capital Assets (continued)

Depreciation expense was charged to governmental functions as follows:

General government	\$	243,556				
Public safety		263,749				
Highway		245,681				
Health and welfare		1,787				
Recreation and parks		116,146				
Library		59,083				
	\$	<u>930,002</u>				
			Beginning Balance	Additions	Retirements and Transfers	Ending Balance
<b>Business-type activities:</b>						
<b>Water Fund:</b>						
Buildings and improvements	\$	4,446,711	225,234	-	-	4,671,945
Equipment and vehicles		99,261	-	-	-	99,261
Totals at historical cost		4,545,972	225,234	-	-	4,771,206
Less accumulated depreciation for:						
Buildings and improvements		(77,335)	(95,037)	-	-	(172,372)
Equipment and vehicles		(1,442,634)	(7,599)	-	-	(1,450,233)
Total accumulated depreciation		(1,519,969)	(102,636)	-	-	(1,622,605)
Water Fund capital assets, net	\$	3,026,003	122,598	-	-	3,148,601
<b>Sewer Fund:</b>						
Land	\$	11,000	-	-	-	11,000
Construction in progress		-	-	-	-	-
Buildings and improvements		18,495,790	-	-	-	18,495,790
Equipment and vehicles		106,561	36,603	-	-	143,164
Totals at historical cost		18,613,351	36,603	-	-	18,649,954
Less accumulated depreciation for:						
Buildings and improvements		(5,923,350)	(389,466)	-	-	(6,312,816)
Equipment and vehicles		(69,053)	(9,871)	-	-	(78,924)
Total accumulated depreciation		(5,992,403)	(399,337)	-	-	(6,391,740)
Sewer Fund capital assets, net	\$	12,620,948	(362,734)	-	-	12,258,214

(7) Long-term Liabilities

Long-term debt at June 30, 2013 was as follows:

Governmental Funds	Total	Due in One Year
Town Center payable to Vermont Municipal Bond Bank, annual principal payments of \$235,000 plus semi-annual interest payments at 3.62% to 5.18%, due December 1, 2021.	\$ 2,115,000	235,000
Capital improvement (bike/pedestrian path, Spear Street) note payable, Vermont Municipal Bond Bank, annual principal payments of \$20,000, interest at 3.964%, matures November 15, 2023.	220,000	20,000
Capital equipment (highway truck) note payable to the Vermont Municipal Equipment Loan Fund, interest at 2.0%, annual principal payments of \$13,728, matures December 31, 2013.	13,728	13,728
Recreation facilities and sand/salt shed payable to Vermont Municipal Bond Bank, annual principal payments of \$135,000 to \$75,000, plus semi-annual interest payments at 3% to 4.58%, due December 1, 2025.	1,065,000	105,000
Capital improvement (Fire truck, Beach seawall, Webster Road Path) note payable, Vermont Municipal Bond Bank, annual principal payments of \$15,000 to \$85,000, interest at 1.033% to 3.426%, matures November 15, 2030.	815,000	85,000
Special assessment debt, Beaver Creek Infrastructure, Vermont Municipal Bond Bank, annual principal payments of \$30,000, plus semi-annual interest payments at 1.54% to 5.05%, due November 15, 2030.	540,000	30,000
Capital equipment (truck) note payable to the Vermont Municipal Equipment Loan Fund, interest at 2.0%, annual principal payments of \$22,000, matures December 31, 2016.	88,000	22,000
Capital Equipment (dump truck plow and sander) note payable to People's United Bank, interest at 1.9%, annual principal payment of \$90,000, matures July 26, 2013	90,000	90,000
Capital equipment (PSIC Grant Public Safety Equipment) note payable to the National Bank of Middlebury, interest at 0.95%, annual principal payments of \$68,000, matures June 10, 2014	68,000	68,000

(continued)

TOWN OF SHELburnE, VERMONT  
Notes to Financial Statements

TOWN OF SHELburnE, VERMONT  
Notes to Financial Statements

(7) Long-term Liabilities (continued)

Governmental Funds	Total	Due in One Year
Capital Improvement (bike/pedestrian path/ sidewalk, Webster Road, Harbor Road) note payable, Vermont Municipal Bond Bank, annual principal payments of \$30,000, interest at 2.33% matures November 15, 2022	\$ 265,000	30,000
Capital equipment (truck) note payable to People's United Bank, interest at 1.9%, annual principal payment of \$48,000, matures May 23, 2014.	48,000	48,000
Total long-term bonds and notes payable	5,327,728	746,728
Accrued compensated absences	252,923	-
Total governmental funds	\$ 5,580,651	746,728

Proprietary Funds

Proprietary Funds	Total	Due in One Year
<b>Sewer Fund</b>		
Sewer upgrade note payable to State of Vermont revolving loan fund, total available \$7,783,835, non-interest-bearing, annual principal payments of \$384,817.	\$ 3,848,172	384,817
Sewer upgrade note payable to State of Vermont revolving loan fund, total available \$120,000, 2% admin fee, annual payments of \$7,339.	90,821	4,538
Sewer upgrade note payable to State of Vermont revolving loan fund, total available \$1,620,247, non-interest-bearing, annual principal payments of \$85,979.	1,031,743	85,979
Shelburne Heights sewer upgrade note payable to State of Vermont revolving loan fund, total available 5/(\$1,030,000 non-interest-bearing, annual principal payments of \$50,522.	506,477	50,648
Sewer bond payable to State of Vermont Revolving Loan Fund, total available \$909,200, annual payments of principal and interest of \$42,715, interest at 0%, matures July 1, 2027.	517,118	32,373
Bond payable - Vermont Municipal Bond Bank, admin. fee of 2%, maturing January, 2031, annual principal and interest payments of \$9,371, after debt forgiveness through APPA.	299,571	6,433

(continued)

(7) Long-term Liabilities (continued)

Proprietary Funds	Total	Due in One Year
Sewer upgrade note payable to State of Vermont revolving loan fund, total available \$224,200, interest at 2.0%, annual principal payments of \$12,203 beginning November, 2010.	\$ 176,207	12,003
Capital equipment (truck) note payable to People's United Bank, interest at 1.9%, annual principal payment of \$29,000, matures May 24, 2013. Paid by renewal, matures May 24, 2014.	21,750	7,260
Capital Equipment (generator) note payable to National Bank of Middlebury, interest at 0.95%, annual principal payment of \$21,200, matures June 24, 2014.	21,200	21,200
Total sewer funds long-term bond and notes payable	\$ 6,513,059	605,241

Water Fund

Water bond payable to the Vermont Municipal Bond Bank, annual principal payments of \$55,000 interest at 3.930%, matures December 1, 2023.	\$ 600,000	55,000
Capital equipment (truck) note payable to People's United Bank, interest at 2.25%, annual principal payments of \$7,800, renewable annually.	7,750	7,750
Water bond payable to the Vermont Municipal Bond Bank, annual principal payments of between \$5,000 and \$10,000 plus interest at 3.0% - 4.38%, matures December 1, 2020.	40,000	5,000
Water bond payable to People's United Bank, annual principal payment of \$345,000, interest of 1.9%, matures August 15, 2013.	345,000	345,000
Total water fund long-term bond and notes payable	992,750	412,750
Accrued compensated absences	44,394	-
Total proprietary funds	\$ 7,550,203	1,017,991

Bonds payable mature annually in varying amounts through fiscal year 2027, and interest is generally payable semiannually at rates ranging from 3 percent to 6 percent.

(continued)

TOWN OF SHELburnE, VERMONT  
Notes to Financial Statements

(7) Long-term Liabilities (continued)  
Maturities of bonds payable are as follows:

	Governmental Activities		Business-Type Activities		Total
	Principal	Interest	Principal	Interest	
2014	\$ 587,761	203,054	790,815	1,017,990	1,069,321
2015	574,033	182,424	756,457	645,147	691,228
2016	574,033	162,566	736,599	646,276	688,897
2017	533,901	71,362	605,263	640,178	679,241
2018	460,000	49,345	509,345	641,352	676,890
2019-2023	1,973,000	186,910	2,159,910	3,215,219	121,547
2024-2028	490,000	71,189	561,189	498,979	29,985
2029-2033	135,000	9,077	144,077	48,021	2,173
	\$ 5,327,728	935,927	6,263,655	7,353,162	368,339
					7,721,501

All bonds payable are secured by the general revenue raising powers of the Town.

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due within One Year
<b>Governmental Activities</b>					
Bonds and notes payable	\$ 5,464,123	423,000	(559,395)	5,327,728	587,761
Accrued absences	259,438	-	(6,515)	252,923	-
<b>Governmental activities long-term liabilities</b>	\$ 5,723,561	423,000	(565,910)	5,580,651	587,761
<b>Business-Type Activities</b>					
Bonds and notes payable	\$ 7,790,931	372,394	(657,516)	7,505,809	584,040
Accrued absences	39,934	4,460	-	44,394	-
<b>Business-type activities long-term liabilities</b>	\$ 7,830,865	376,854	(657,516)	7,550,203	584,040

(8) Deferred Revenue  
Deferred revenue in the fund financial statements at June 30, 2013 consisted of the following:

	General Fund	Nonmajor Funds
Delinquent taxes not collected within 60 days of the balance sheet date	\$ 130,082	-
Registrations received in advance	18,035	-
Rental security deposit	7,577	-
Grant revenue	3,590	-
Concert Donations received in advance	950	-
Community development loans	-	530,000
Total deferred revenue	\$ 160,234	530,000

TOWN OF SHELburnE, VERMONT  
Notes to Financial Statements

(9) Property Taxes

The Town is responsible for assessing and collecting property taxes for both the Town and Town School District. Property taxes are assessed based on valuations as of April 1, annually. Property taxes were due in three equal installments on August 15, November 15, and March 15. All late payments are subject to an 8.0% penalty, and interest is calculated at 1.5% per month. Town property tax revenue is recognized for the period for which the tax is levied to the extent they result in current receivables, which will be collected within 60 days of the fiscal year end.

The tax rate for the year ended June 30, 2013 was as follows:

	Residential	Non-Residential
General Fund	\$ 0.3381	0.3381
School	1.3402	1.3982
Total tax rate	\$ 1.6783	1.7363

(10) Fund Balances

At June 30, 2013, the Town's fund balances were restricted, committed or assigned as follows:

<b>Special Revenue Funds, Restricted:</b>	\$	1,000
Community Development Fund		55,172
Education Impact Fees Fund		248,249
Recreation related funds		82,152
ACT 60 reappraisal grants		224
Library - Freeman Fund Grant		
Other special revenue funds:		
L. Holland Fund		13,832
Shelburne 250th Anniversary Fund		7,447
Ireland Stone Gate Fund		2,903
Historical Fund		2,417
Fire Department Operations Fund		602
Vietnam Vet Memorial		1,255
Total special revenue funds, restricted	\$	415,253
<b>Capital Projects Funds, Restricted:</b>		
Bike Path Grant	\$	227,531
Recreation Path Shoulder Project Fund		29,620
Total capital projects funds, restricted	\$	257,151
<b>Permanent Funds, Restricted:</b>		
Pierson Library Fund	\$	140,790
Cemetery Fund		217,082
Lillian Davis Memorial Fund		96,879
Total permanent funds, restricted	\$	454,551

(continued)

(10) **Fund Balances (continued)**

<b>Special Revenue Funds, Committed:</b>	
Ambulance Fund	\$ 635,086
Record Preservation Trust Fund	131,013
Open Land Trust Fund	190,284
VLCT Health Leader Fund	1,481
Total special revenue funds, committed	<u>\$ 957,864</u>
<b>Capital Projects Funds, Committed:</b>	
Bay Park Fund	\$ 28,926
Police Fund	98,051
Total capital projects funds, committed	<u>\$ 126,977</u>
<b>Special Revenue Funds, Assigned:</b>	
Cemetery Tractor Fund	\$ 9,372
<b>Capital Projects Funds, Assigned:</b>	
Webster Road Upgrade	\$ (241,444)
Highway Equipment Fund	128,354
Highway Salt/Sand Shed Fund	23,089
Total capital projects funds, assigned	<u>\$ (90,021)</u>

(11) **Pension Plan**

All eligible employees of the Town are enrolled for coverage by the Vermont Municipal Employees' Retirement System (VMERS) immediately upon employment. VMERS has a defined benefit plan and a defined contribution plan that the Town participates in as follows:

**Defined Benefit Plan**

VMERS defined benefit plan is a cost sharing multiple-employer public employees' retirement system. Vermont State statutes provide the authority under which benefit provisions and the obligation to contribute are established. The Town and the employees make required contributions to the System based upon a valuation report prepared by the System's actuary.

There are four levels of contributions and benefits in the System called Group A, Group B, Group C and Group D. The Town participates in Group B and Group C.

Of the Town's total payroll of \$3,305,251, \$1,497,883 was covered under the VMERS defined benefit plan. The total employer contribution to this plan was \$81,954 for fiscal year 2013, \$75,498 for fiscal year 2012, \$66,674 for fiscal year 2011, \$61,104 for fiscal year 2010 and \$60,683 for fiscal year 2009.

The State of Vermont issues an audited Financial Report that includes financial statements and required disclosures. This report may be obtained by writing the State Auditor of Accounts, 132 State Street, Montpelier, VT 05602.

(continued)

(11) **Pension Plan (continued)**  
**Defined Contribution Plan**

The State of Vermont authorized VMERS to establish a new defined contribution (DC) plan available to members on July 1, 2000. The DC plan is a tax-sheltered money purchase plan under IRC 401(a). The plan includes a 5% employee contribution and a 5.125% employer contribution. 100% vesting occurs after one year of municipal service.

Of the Town's total payroll of \$3,305,251, \$1,471,654 was covered under the VMERS defined contribution plan. The employer contributions to this plan amounted to \$75,423 for the fiscal year ended June 30, 2013 and \$76,761 for the year ended June 30, 2012.

(12) **Risk Management**

The Town is exposed to various risks of loss related to general liability, property and casualty, workers' compensation, employee health and accident and environmental liability. The Town purchases commercial insurance coverage for the risks of losses to which it is exposed, exclusive of environmental liabilities which are not covered due to the excessive cost of coverage.

(13) **Contingencies**

(a) **Litigation-General**

The Town is party to various legal actions which normally occur in governmental operations. The amounts of any settlements under these actions are expected to be within the limits of the Town's insurance coverage and are not likely to have a material adverse effect on the affected funds of the Town.

(b) **Federal and State Grants**

In the normal course of operations, the Town receives grant funds from various Federal and State agencies. The grant programs are subject to audit by agents of the granting authorities, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement which may arise as the result of such audits is not believed to be material.

(14) **Subsequent Events**

The Town has evaluated subsequent events through February 12, 2014, the date on which the financial statements were available to be issued.

TOWN OF SHELBURNE, VERMONT  
 Combining Balance Sheet  
 All Nonmajor Funds  
 June 30, 2013

Special Revenue Funds

	Community Development Fund	Education Impact Fees	Recreation Related Funds	Ambulance Fund	ACT 60 Reappraisal Fund	Library Freeman Grant Fund	Open Land Trust Fund	Record Preservation Fund	Other
Assets:									
Cash	\$ 1,000	-	209,468	825,707	82,152	224	241,444	131,013	31,382
Investments	-	-	-	500	45,601	-	-	-	-
Other receivables	-	-	-	-	-	-	-	-	-
Loan receivable	\$30,000	-	-	-	-	-	-	-	-
Due from other funds	-	55,172	38,976	-	-	-	-	-	-
Total assets	\$31,000	55,172	248,944	871,308	82,152	224	241,444	131,013	8,281
Liabilities and Fund Balances									
Liabilities									
Accounts payable	-	-	695	375	-	-	51,160	-	354
Due to other funds	\$30,000	-	-	235,847	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-	-
Total liabilities	\$30,000	-	695	236,222	-	-	51,160	-	354
Fund balances									
Restricted	1,000	55,172	248,249	-	82,152	224	-	-	28,456
Committed	-	-	-	635,086	-	-	190,284	131,013	1,481
Assigned	-	-	-	-	-	-	-	-	9,372
Unassigned	1,000	55,172	248,249	635,086	82,152	224	190,284	131,013	39,309
Total fund balances	\$31,000	55,172	248,944	871,308	82,152	224	241,444	131,013	39,683

(continued)

TOWN OF SHELBURNE, VERMONT  
 Combining Balance Sheet (Continued)  
 All Nonmajor Funds  
 June 30, 2013

	Capital Project Funds						Permanent Funds				Total All Nonmajor Funds	
	Bay Park Fund	Bike Path Grant	Winter Road Upgrade	Highway Engineer Fund	Highway Safety Shield Fund	Police Fund	Police PSU Fund	Recreation Shoulder Fund	Pierson Library Fund	Cemetery Fund		Lillian Davis Memorial Fund
Assets:												
Cash	\$ -	-	-	-	59,296	-	-	30,093	38,849	-	-	1,650,628
Investments	-	-	-	-	-	-	-	-	101,941	146,505	-	34,815
Other receivables	-	-	-	-	-	-	-	-	-	-	-	44,811
Loan receivable	-	-	-	-	-	98,052	-	-	-	70,577	-	530,020
Due from other funds	-	-	-	-	-	99,052	-	-	-	217,082	-	655,888
Total assets	\$ 28,925	227,531	-	128,354	59,296	99,052	-	30,093	140,790	217,082	103,389	3,224,412
Liabilities and Fund Balances												
Liabilities												
Accounts payable	-	-	241,444	-	36,227	-	12,888	-	-	-	-	1,424
Due to other funds	-	-	-	-	-	-	-	473	-	-	-	6,890
Deferred revenue	-	-	-	-	-	-	12,888	-	-	-	-	630,000
Total liabilities	-	-	241,444	-	36,227	-	12,888	473	-	-	-	1,116,153
Fund balances												
Restricted	28,925	227,531	-	128,354	23,069	98,052	-	29,600	140,790	217,082	96,679	1,128,955
Committed	-	-	(241,444)	-	-	-	(12,888)	-	-	-	-	1,684,841
Assigned	-	-	-	-	-	-	-	-	-	-	-	(80,649)
Unassigned	28,925	227,531	(241,444)	128,354	23,069	98,052	(12,888)	29,600	140,790	217,082	96,679	1,788,889
Total fund balances	\$ 28,925	227,531	-	128,354	59,296	98,052	-	30,093	140,790	217,082	103,389	3,224,412

TOWN OF SHELBURNE, VERMONT  
 Combining Schedule of Revenues, Expenditures and Charges in Fund Balances  
 All Nonmajor Funds  
 Year Ended June 30, 2013

Schedule 2

	Special Revenue Funds									
	Community Development Fund	Education Impact Fees	Recreation Funds	Rollback Funds	Ambulance Fund	ACT 60 Reappraisal Fund	Library Freeman Grant Fund	Open Land Trust Fund	Record Preservation Fund	Other
Revenues:										
Intergovernmental grants	-	-	2,500	-	62,835	-	-	-	-	-
Contributions and grants	-	-	60,543	-	173,300	-	-	-	-	11,950
Fees and licenses	-	55,156	37,646	-	4,571	-	-	-	-	41,872
Interest on investments	-	16	972	-	4,571	-	-	-	-	42
Other	-	-	-	-	-	-	-	-	-	83
Total revenues	-	55,172	101,661	-	230,706	-	-	-	-	12,013
Expenditures:										
General government	-	-	-	-	-	-	-	-	-	3,882
Land conservation/open land	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	1,547	-	-	-	-	-
Education	-	30,578	-	-	-	-	-	-	-	241
Recreation	-	-	41,158	-	-	-	-	-	-	-
Highway	-	-	-	-	-	-	-	-	-	-
Debt service - interest	-	-	-	-	-	-	-	-	-	-
Debt service - principal	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Total expenditures	-	30,578	41,158	-	1,547	-	-	-	-	4,123
Excess (deficiency) of revenues over expenditures	-	24,594	60,503	-	229,159	-	-	240	-	7,890
Other financing sources (uses):										
Loan proceeds	-	-	-	-	-	-	-	-	-	-
Operating transfers in	-	-	-	-	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	(93,857)	-	(205,727)	-	-	20,000	-	1,800
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	-	24,594	24,646	-	23,432	-	-	240	-	7,890
Fund balances - July 1, 2012	1,000	30,578	223,603	611,854	98,897	224	170,044	144,382	29,819	-
Fund balances - June 30, 2013	\$ 1,000	\$ 55,172	\$ 248,249	\$ 655,086	\$ 22,152	\$ 224	\$ 190,284	\$ 131,013	\$ 38,309	\$ -

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TOWN OF SHELBURNE, VERMONT  
 Combining Schedule of Revenues, Expenditures and Charges in Fund Balances (Continued)  
 All Nonmajor Funds  
 Year Ended June 30, 2013

Schedule 2

	Capital Project Funds					Permanent Funds				
	Bay Park Fund	Webster Road Upgrade	Highway Equipment Fund	Highway Shared Fund	Police Fund	Pierson Library Fund	Cemetery Fund	Lillian Davis Memorial Fund	Total All Nonmajor Funds	
Revenues:										
Intergovernmental grants	-	-	-	-	-	-	-	-	30,520	1,433
Contributions and grants	-	-	-	-	-	-	-	-	1,433	9,556
Fees and licenses	-	-	2,302	-	1,100	-	-	-	313,201	40,176
Interest on investments	-	-	33	-	30	-	-	-	15,514	8,700
Total revenues	79	1	2,335	59	8,700	6,800	10,678	8,140	520,518	50,518
Expenditures:										
General government	-	-	-	-	-	-	-	-	6,519	86,305
Land conservation/open land	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	7,549	-	-	-	-	9,556
Education	-	-	-	-	-	-	-	-	-	30,578
Recreation	-	-	-	-	-	-	-	-	-	41,158
Library	-	-	-	-	-	-	-	-	-	-
Highway	-	-	4,617	-	-	-	-	-	-	4,617
Debt service - interest	-	-	84,395	-	-	-	-	-	-	84,395
Debt service - principal	-	-	121,011	-	66,501	-	-	-	-	355,008
Capital outlay	-	-	245,038	-	74,050	-	-	-	-	581,605
Total expenditures	79	-	(121,010)	59	(64,220)	(4,829)	10	8,372	16,808	(51,087)
Excess (deficiency) of revenues over expenditures	-	116,718	90,000	-	43,725	68,000	-	-	274,718	9,556
Other financing sources (uses):										
Loan proceeds	-	-	131,000	-	23,745	-	-	-	220,070	(299,857)
Operating transfers in	-	-	-	-	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	116,718	221,000	-	43,745	91,745	-	-	194,921	194,921
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	79	-	(4,292)	59	(20,495)	86,916	10	8,372	13,808	81,410
Fund balances - July 1, 2012	28,846	227,531	(297,159)	150,105	23,010	118,547	(99,804)	29,610	131,918	203,272
Fund balances - June 30, 2013	\$ 28,925	\$ 227,531	\$ (241,444)	\$ 128,354	\$ 23,069	\$ 98,052	\$ (12,888)	\$ 29,620	\$ 140,790	\$ 217,682

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**TOWN OF SHELBURNE, VERMONT**  
**Schedule of Revenues and Expenditures - Budget and Actual (Budgetary Basis)**  
**Water Fund**  
**Year Ended June 30, 2013**

	Original and Final Budget	Actual (Budgetary Basis)	Variance Favorable (Unfavorable)
<b>Revenues and transfers:</b>			
Water sales	\$ 823,838	860,667	36,829
Cut-ins	9,000	23,760	14,760
Interest income	5,000	5,016	16
Tank space rent	28,422	28,422	0
Interest & penalties	13,000	11,431	(1,569)
Transfer from Sewer Fund	16,841	16,841	0
Other	8,800	12,277	3,477
<b>Total revenues and transfers</b>	<b>904,901</b>	<b>958,414</b>	<b>53,513</b>
<b>Expenditures and transfers:</b>			
Accounting and auditing	2,200	2,200	0
Building maintenance	1,000	1,389	(389)
Computer services	2,000	2,423	(423)
Debt service	96,342	96,342	0
Engineering	8,000	2,101	5,899
Equipment and large tools	2,000	530	1,470
Equipment rental and subcontractors	40,000	69,024	(29,024)
Hydrant replacement	7,000	8,958	(1,958)
Insurance - dental, disability and life	5,295	4,992	303
Insurance - general	10,000	10,000	0
Insurance - health	49,353	45,389	3,964
Legal	2,500	8,526	(6,026)
Materials	4,000	6,942	(2,942)
Meter replacement	9,000	11,983	(2,983)
Mileage	300	51	249
Miscellaneous	3,000	3,371	(371)
Outside labor	800	345	455
Office supplies	1,500	1,789	(289)
Postage	2,400	1,685	715
Pump station	3,000	3,672	(672)
Radio maintenance	500	0	500
Rent/administration	64,169	56,233	7,936
Retirement	9,012	9,035	(23)
Salaries - regular	158,714	158,747	(33)
Salaries - overtime	16,418	18,931	(2,513)
Small tools	1,000	482	518
Social security	13,566	13,181	385
State water quality fee	6,349	7,878	(1,529)
Tank maintenance	500	3,240	(2,740)
Telephones/pagers	3,360	3,594	(234)
Training	2,300	783	1,517
Uniforms	2,500	2,202	298
Valve Replacement/maintenance.	7,000	1,312	5,688
Vehicle gas and oil	8,000	7,100	900
Vehicle repair and maintenance	2,500	990	1,510
Water purchases	297,323	319,778	(22,455)
Transfer to Capital Improvement Fund	62,000	62,000	0
<b>Total expenditures and transfers</b>	<b>904,901</b>	<b>947,198</b>	<b>(42,297)</b>
<b>Excess of revenues over expenditures</b>	<b>0</b>	<b>11,216</b>	<b>11,216</b>

This schedule is presented using the basis of accounting used for budgeting purposes which is different than generally accepted accounting principles. The above schedule presents principal payments on long-term debt as an expenditure and does not reflect depreciation expense.

**TOWN OF SHELBURNE, VERMONT**  
**Schedule of Revenues and Expenditures - Budget and Actual (Budgetary Basis)**  
**Sewer Fund**  
**Year Ended June 30, 2013**

	Original and Final Budget	Actual (Budgetary Basis)	Variance Favorable (Unfavorable)
<b>Revenues and transfers:</b>			
User fees	\$ 1,589,299	1,630,302	41,003
Interest and penalties	26,000	23,764	(2,236)
Other	1,400	952	(448)
Applied surplus	15,000	0	(15,000)
Transfer from Telemetry Fund	0	16,782	16,782
Transfer from Sewer Expansion Fund	80,000	80,000	0
<b>Total revenues and transfers</b>	<u>1,711,699</u>	<u>1,751,800</u>	<u>40,101</u>
<b>Expenditures and transfers:</b>			
Wages - regular	244,549	237,878	6,671
Wages - overtime	20,339	28,160	(7,821)
Administration	64,170	56,233	7,937
Health and dental insurance	62,749	62,497	252
Social security	20,173	20,505	(332)
Employee retirement	13,532	14,178	(646)
Other employee benefits	19,000	17,612	1,388
Electricity	170,240	162,143	8,097
Heating fuel and utilities	38,650	31,748	6,902
Plant maintenance	70,000	55,945	14,055
Collection system maintenance	90,000	59,059	30,941
Collection system capital improvements	20,000	10,000	10,000
Chemicals	38,700	36,669	2,031
Meter reading contract	16,841	16,841	0
Lab testing and equipment	21,500	19,904	1,596
Property and liability insurance	28,000	26,293	1,707
Truck expense	11,000	17,208	(6,208)
Training/travel	5,000	2,204	2,796
Sludge disposal	75,750	69,410	6,340
Safety equipment	1,200	4,521	(3,321)
SCADA system maintenance	5,000	20,143	(15,143)
Debt service	632,206	631,075	1,131
Office	4,800	4,109	691
Professional services	25,300	23,773	1,527
Other	3,000	3,291	(291)
Transfer to Capital Improvement Fund	10,000	10,000	0
<b>Total expenditures</b>	<u>1,711,699</u>	<u>1,641,399</u>	<u>70,300</u>
<b>Excess of revenues over expenditures</b>	<u>\$ 0</u>	<u>110,401</u>	<u>110,401</u>

This schedule is presented using the basis of accounting used for budgeting purposes which is different than

TOWN OF SHELBURNE  
STATEMENT OF DELINQUENT TAXES : FY 2012-13

For the year ended June 30, 2013, property taxes were assessed and accounted for as follows:

Number of Taxable Parcels : 2828

	Town (incl. local agrmt)	Homestead School	Non-Residential School	<u>Total</u>
Adjusted Grand List after Grievance	14,509,208	9,003,900	5,514,841	
x Tax Rate	0.3381	1.3402	1.3982	
	-----	-----	-----	
	\$4,905,563	\$12,067,027	\$7,710,851	\$24,683,441

Recognition of FY 2013 Property Tax Revenue

Property Taxes Billed in FY 2013 as of July-2012	\$24,683,441
Add: Deferred Revenue: Property Taxes	46,424
Less: State property tax adjustments	(1,582,871)
Adjustments/Abatements/Appeals	(423,343)
Less: Act 68 Admin. Allowance retained by town	(40,072)
Less: Education Taxes Paid to State	(2,797,804)
Less: Education Taxes Paid to School District	(14,971,468)
	-----
Town Property Tax revenue for FY 2012-13	\$4,914,307

Delinquent Tax Accounts:

	<u>6/30/2012</u>	<u>6/30/2013</u>	<u>Increase/(Decrease)</u>
Total Delinquent Taxes \$	210,858	\$ 186,792	\$ (24,066)

Delinquent Tax Status at 30-Jun-13

<u>Tax Year</u>	<u>No. Parcels</u>	<u>Principal</u>	<u>Interest</u>	<u>Penalty</u>	<u>Total</u>
2012-13	71	\$ 102,523	\$ 8,239	\$ 5,307	\$ 116,069
2011-12	17	\$ 16,405	\$ 5,629	\$ 1,242	\$ 23,276
2010-11	8	\$ 7,211	\$ 5,801	\$ 1,946	\$ 14,958
2009-10	3	\$ 2,385	\$ 3,488	\$ 1,285	\$ 7,158
2008-09	2	\$ 1,624	\$ 5,386	\$ 1,286	\$ 8,296
2007-08	2	\$	\$ 7,031	\$ 832	\$ 7,863
2006-07	1	\$	\$ 5,277	\$ 751	\$ 6,027
2005-06	2	\$	\$ 2,956	\$ 188	\$ 3,144
		-----	-----	-----	-----
Totals		\$ 130,149	\$ 43,807	\$ 12,836	\$ 186,792

## ABSTRACT OF TOWN MEETING

*March 4 & March 5, 2013*

Town Moderator Tom Little called the 225th Town Meeting to order on Monday, March 4, 2013 at 7:40 p.m. at the Shelburne Community School Gymnasium.

Moderator Little introduced the Boy Scout Troop #602 leaders; John Kerr, Rene Gagnon, Jim Brangan and Mike Major. Also introduced were the Scout members who presented the colors: David Kerr, Robert Brangan, Nate Brangan, Ethan Gagnon, Drew Major, Garrett Gruending, Zack Loiter, Alex Twombly, Peter Antinozzi, Nick Pomicter and Andrew Slauterbeck, who led the Pledge of Allegiance to the U.S. flag.

Moderator Little stated the meeting was being broadcast on VCAM Channel 17 TV. Moderator Little recognized Brad Ingalls, John Wagner, Austin Parker, Bill Simmon and Ashley DeLucco for bringing televised services to other citizens not present at this meeting.

Moderator Little recognized William Wisell of Cucina Antina for catering the Community dinner this year.

Moderator Little referred to the inside cover of the Town report that is dedicated to Sandra Lewis who was employed by the Town for fifty six years before retiring this year.

Moderator Little talked about the 250<sup>th</sup> Bicentennial Celebration for the Town. He asked for volunteers and stated that anyone interested should contact Town Clerk Colleen Haag or Town Manager Paul Bohne.

Moderator Little stated the meeting would be run according to Roberts Rules of Order, and explained what the general procedures would be. He announced that speakers should wait for Cullen Bullard who would bring them the microphone and they should then state their name before speaking. If there should be any close paper ballot votes he authorized Sally Martel and Judy Raven as tellers to count the votes.

The Town's portion of the Meeting was called to order at 7:50 p.m. by Moderator Little.

Moderator Little introduced Bill Smith, Chair of the Selectboard who then introduced the other Board members; Bob Roesler, Gary von Stange, Al Gobeille and Tim Pudvar. Town Manager Paul Bohne. introduced Highway Superintendent Paul Goodrich, Rescue Chief Linda Goodrich, Water Department employees Chris Carlson, Candy Bessette and Finance Director Peter Frankenburg. After reading the many committees that volunteers participate on Mr. Bohne then asked for those in the audience who were volunteers in any capacity for the Town to stand up and be recognized.

Moderator Little then referred to the separate reports in the Town report which were distributed to those present.

ARTICLE I: Voted to hear and act on the report of Town Officers and the Auditor's report for the budgetary period July 1, 2011 through June 30, 2012 [FY2012]. Passed by show of blue ballots.

ARTICLE II: Will the voters determine the compensation to be paid to the Selectboard for Fiscal Year 2013-2014? [Note: Current salaries are Chair \$1500.00, all others are \$1200.00]. Continuing current salaries passed by show of blue ballots}.

Selectboard Chairman Bill Smith recognized Selectboard member Bob Roesler who is stepping down from the Board for his many years of service.

Chairman Smith then presented the Town budget (Article V). He stated the 2013-2014 proposed budget expenses are \$7,245,000 up 1.5% from fiscal year 2013. The \$5,060,000 raised by taxes is up 3.5% from fiscal year 2013. The estimated town tax rate including all voted articles would be \$0.3514 (up 4.1% from fiscal year 2013).

Terry McKnight asked how the VNA was allocated out of the Social Service fund, saying he understands that if someone does not agree with the amount allocated they would have to vote down the entire budget. Kim Schmidt asked if there was money in the budget for Bicentennial activities. The Board stated the budget did not have any money allocated. Rad Romeyn asked if the 30% allocated to emergency services is comparable to other towns. Town Manager Paul Bohne stated this is for police and dispatch services not volunteer Fire and Rescue services.

The ambulance purchase is fully funded by user fees. David Hillman stated the \$70,000 ballot item for Form Based Code which was voted down in November is now in the town budget. How did this happen? Chairman Smith stated that the Selectboard felt it was important enough to put it back in the budget and if we do not get the \$55,000 grant we would not spend the \$15,000 remainder. Don Stevens asked how the funding cuts on the state level will affect us? Chairman Smith stated that the highway grant we receive from the state on a yearly basis would be decreased significantly.

ARTICLE III: To transact any other business proper to come before said meeting. There was no other business to transact.

On a motion made, seconded and carried the meeting was recessed at 8:27 p.m. until Tuesday, March 5, 2013 to reconvene in the Shelburne Town Center at 7:00 a.m. for voting by Australian ballot. There were 4990 registered voters on the checklist at the time of this meeting. 174 voters from the Town of Shelburne appeared at this March 4, 2013 meeting.

Tuesday, March 5, 2013 the Town Meeting reconvened at the Town Center gymnasium at 7:00 a.m. Justice of the Peace Carroll Ockert swore in the ballot clerks at 7:00 a.m., 11:00 a.m., and 3:00 p.m.

#### VOTED IN THE BOOTH

Town Moderator for one year: Thomas A. Little  
School Moderator for one year: Thomas A. Little  
Selectman for three years: Allison Cranmer  
Selectman for two years: Antoinette (Toni) Supple

ARTICLE V: Shall the Town adopt the Selectboard's proposed budget of \$7,244,983 of which \$5,064,496 is to be raised by taxes?

Yes 1035 No 530

A total of 1652 out of 4990 registered voters (33.1%) appeared Tuesday, March 5, 2013 to cast their ballot in this Town Meeting. Of this total 283 were absentee ballots.

Respectfully submitted: Colleen T. Haag, Town Clerk

### **TOWN ORDINANCES ADOPTED OR AMENDED IN 2013**

#### Ordinance to Control the Placement of Recreational Structures in the Town Highway Right of Way

This new ordinance was adopted 1) to prevent unsafe conditions that could result in damage to vehicles or personal injury when recreational structures are temporarily placed in a Town right of way, and 2) to prevent conflicts or interference with the safe maintenance of Town rights of way by Town employees, agents and subcontractors. The ordinance specifies the conditions under which and the times of year these structures (such as basketball hoops on frames and other structures used for goals for hockey, soccer, lacrosse, etc.) are permitted. The consequences for violation are detailed, as well.

#### Sewer Capacity Allocation Ordinance Amendment

Attachment B was amended to reflect the available sewer capacity at wastewater plants 1 and 2 to be allocated over a three year period ending May 15, 2016.

#### Parking Ordinance Amendment

This ordinance was amended to add no parking along the entrance and driveway that provides access to the LaPlatte Nature Park Trails and Overlook from Falls Road.

## SELECTBOARD REPORT

2013 marked a major milestone in Shelburne history. It was the 250<sup>th</sup> anniversary of our founding, and you have to admit, we look pretty good for our age. Countless volunteers made this event special and memorable long after the birthday candle smoke cleared. The celebration was highlighted with a boat trip on Lake Champlain, history tours around town, a town-wide picnic and photo. Much has changed since 1763, but the work ethic of people willing to drop what they are doing to commemorate the genesis of Shelburne shines through.

When asked what makes our town special and unique, it would be easy to talk about Lake Champlain, Shelburne Farms, Shelburne Museum or one of our many parks. It is hard to describe being on the top of Allen point or on the banks of the LaPlatte River. I am sure we all have that special spot that we love in Shelburne. It is not a place or a thing or even an event that makes us special and unique. What makes us special and unique, is in fact us. The fact of the matter is that our staff and volunteers differentiate us and make us who we are. Everyday these are the people who make our lives in Shelburne easier. It may sound clichéd, but our people are truly the backbone of this community. We don't have a Halloween parade, tree lighting or the Champlain Classic without people. Enjoying a bike path or walking trail was only possible because of dedicated people. It is not created or copied and you can't fake it or buy it in a store. Our commitment to being Shelburne is palpable; it is our heart and soul.

Our small town has a huge number of volunteers, so many that you wouldn't even want to take a guess. It seems ridiculous that the Selectboard doesn't know how many volunteers there are in a town of just over 7000 people. People who pitch in might not even consider themselves part of this group. The T-ball coach, the guy who shoveled around his neighbors vent or the fire hydrant, the nice lady who gave you directions in the Town office, the kid who sold you Girl Scout cookies in front of the grocery store, the people serving you cider at the holiday stroll or the folks who work on getting our kids to school and home safer are to name a few. We don't know who all of you are, but thank you. Thank you for being the backbone and the heart and soul of Shelburne. We are not us, without you.

Our staff is one of a kind. While it's truly easy to find the gap or fault, I'd take this team any day. We don't even wonder if our roads will be plowed and safe when we leave in the morning. Never do we think twice that clean water will pour from our taps and drain responsibly. A hike, a concert, ping pong or volleyball are not a problem, the recreation department has you covered. Dedicated men and women stand by to help us in some of our darkest times, only a phone call away. The ball fields are mowed and our facilities are tidy, not by accident. The library is open and waiting for you to come and explore, with the guidance of friendly staff. If you need help with an addition or are considering building a new home or even making sure that it is valued properly, we have very qualified, capable people ready to help. Ever wonder why we have one of the lowest tax rates in Chittenden County? Our town manager and finance director work tirelessly to deliver a budget responsive to need, cognizant of balancing what's best for the town what we can afford.

We reach another milestone this year as we begin the work of selecting a new town manager. After 13 years of dedicated service to our town, Paul Bohne has decided that it is time to retire. Paul has led this town through some very trying times, and to that we owe him a debt of gratitude. Paul will have worked for 13 different selectboards. Imagine having 13 different bosses in 13 years, WOW. With great success, Paul navigated the town through the worst financial crisis since the Great Depression. Our property values are robust, our growth is in check, our debt load is manageable and our taxes have increased ever so incrementally, thanks in large part to Paul. Look around town at the opportunities that we all enjoy, and in some way Paul has had his hand in it. Whether it is "right priced" housing, new commercial and residential development, recreational facilities or open space, Paul's direction and influence are to thank. If you asked Paul what the greatest asset of Shelburne is, he would refer you to the two paragraphs above. His answer would be the staff and volunteers. Although Paul is leaving us, his mark will be felt forever. Thank you, Paul, for your incredible 13 years of service to Shelburne.

Respectfully Submitted,  
Tim Pudvar

## TOWN MANAGER'S REPORT

2013 could be described as a fairly quiet but by most standards, a successful year. It could be described as a year of maintenance with a paucity of major Town projects.

### **Budget**

Financially, the Town successfully navigated the past year and ended operations with a small deficit. Property tax appeals resulted in an unanticipated expense of \$310,000. The Finance Director and Department managers did a superb job of managing the budget so that the deficit was only \$139,000. There was sufficient fund balance to offset this occurrence.

The total value of the properties in the Grand List continued to grow, post recession. In fiscal 2012-13, the Grand List grew 0.7%. Growth in the Grand List is important because that allows tax rates to be relatively stable while absorbing some inflationary and onetime costs.

### **Public Works**

The Water Department completed a construction project that closed a gap by connecting the water lines on Falls Road near the Cemetery. The resulting loop provides redundancy if an alternate route is needed to provide water to the south tank off Cynosure Drive. The project also replaced the old, often leaking, water line along Marsett Road.

The Town cooperated with the Shelburne Museum as they constructed the Pizzagalli Center for Art and Education and reconfigured their presence on Route 7 by rebuilding a section of an ancient sewer line along Route 7.

The Highway Department continued to keep the Town Roads in excellent shape through the paving program and drainage work. I have yet to visit a Town in Vermont whose road conditions hold a candle to those in Shelburne.

Please visit the reports for each Department later in this report for more detail on their operations.

### **New Employees**

Welcome to the following new employees who joined our staff during the past year; Annie Geratowski, Zoning Enforcement Officer and Development Review Board Coordinator; Candy Bessette, Finance Department Administrative Assistant; Clyde Yarnell, part time Patrolman; Laurie Fox, and Andrew Zimmer, Emergency Communication Technicians; Tim Francis and Jen McAdam, part time Emergency Communication Technicians; Lara Keenan, Librarian and Kaitlin Grasso and Jayme Cross, Library Shelves;

### **Reflection**

This is the 14<sup>th</sup> report that I have provided to the residents of Shelburne, and my last. At the risk of offending the few that revel in negativism, I look back with pride over the 13 years of my service. I have worked with a great staff to provide the residents of Shelburne with an efficient government that strives to provide the best services possible while always being aware of the cost of government.

It has been clear from my first day working for Shelburne that most residents value the enhancements to the quality of life that can be enjoyed in Shelburne. That fact has contributed to the fulfillment I have enjoyed while serving Shelburne. Working with a great staff and Selectboards, many projects have been completed that have added to that quality of life. Miles of sidewalk and paths have been constructed; recreation fields added and many improvements have been made to parks and Town properties. These investments will provide joy to Shelburne residents for many years.

While a new Town Manager will be in place soon, I will offer on their behalf and all Town staff, an invitation to provide comments through email, letter, and phone or in person.

It has been my pleasure to serve you.

Respectfully submitted,  
Paul W. Bohne III, Town Manager

## TOWN CLERK & TREASURER'S REPORT

Our office filed the following vital statistics in 2013:

54 births    106 deaths    20 burials    38 marriages

Our office also processed the following:

270 passports    389 passport photos    118 motor vehicle registrations

486 notary services    36 Fish & Game licenses    88 Green Mountain Passports

We recorded 8672 pages in warranty, quitclaim and mortgage deeds, liens and other miscellaneous recordings in 2013.

We continue with an ongoing project of scanning and linking indexes and land records. When complete we will have scanned and indexed our land records back to Volume one of the Shelburne Land records (circa 1780's). In addition we are adding a program module to our ACS land records computer system so that scanned Selectboard, Election, BCA, Zoning and Planning Commission minutes can be easily accessed by paralegals and attorneys who search title.

We are also busy preparing for the 2014 March Town Meeting, the August 2014 State Primary and the November 2014 General election. With the opening in the spring of the Harrington Village community we anticipate a significant increase of new residents who will register to vote and want to participate in community events.

We started preparing for our 250<sup>th</sup> Town celebration in April of 2013 which didn't leave much time for summer events. However a small core group of interested residents worked diligently and successfully to hold an August 16,17,18th weekend of celebratory events. As the 250<sup>th</sup> Celebration Chair I want to thank anyone who took part in any way to make the Shelburne community events successful. I am grateful for your participation.

A special thank you goes to my Assistants Lisa Mann and Sue Moraska for their dedicated work and support throughout the year and also with the 250<sup>th</sup> Shelburne Celebration events.

Ruth Morrow has served the Town of Shelburne as an election official for over fifty years. I have appreciated her commitment and knowledge over a thirty year span of working together on elections as well as being a good friend. When she turned a young ninety years of age we felt it was time to celebrate her long life of service to our community. Judy Frazer organized a community celebration to honor her on November 22, 2013. Family members, as well as over one hundred fifty people indicative of her many interests throughout her life attended her birthday party at the Town Center.

We strive to provide exceptional customer service to our residents and look forward to serving you in the coming year.

Respectfully submitted,  
Colleen T. Haag  
Town Clerk/Treasurer



Ruth Morrow and Colleen Haag celebrate Ruth's 90<sup>th</sup> birthday.



Ruth Morrow is joined by her family at her 90<sup>th</sup> Birthday celebration.

## ASSESSOR'S REPORT

This past year was busy with the office staff focusing primarily on the following two areas;

A. Annual maintenance. We inspected changes on over 300 properties in Shelburne with that number of notices mailed. The inspections were prompted by the property owner or changes to the property status. Property value appeals were part of our maintenance work as well.

B. Analysis of the Shelburne real estate market. We have been monitoring the market to discern changes up to and since the 2008 base. The table below is a summary of key indicators by year.

Year	CLA	COD
2008 Pre – Reappraisal	78.31%	13.93
2008 Post - Reappraisal	99.89%	7.38
2009	97.89%	7.02
2010	97.60%	8.07
2011	98.70%	7.86
2012	100.93%	7.80
2013	99.70%	7.48

The “**CLA**” is the **Common level of appraisal** and means “...the ratio of the aggregate value of local education property tax grand list to the aggregate value of the equalized education property tax grand list”. (32 V.S.A. § 5401.(3)). Towns must retain a CLA of 80% or greater.

The “**COD**” stands for the **Coefficient of Dispersion** and is a statistical measurement indicating the dispersion of the absolute differences between three-years of valid sales prices and the corresponding assessed values. Stated differently this "is the average absolute deviation expressed as a percentage of the median ratio...". (32 V.S.A. § 5401.(1)) The smaller the number, or higher the coefficient, the less the settlement is dispersed thereby demonstrating relative uniformity in the sample. The State requires towns to reappraise if the COD exceeds 20.

The table above demonstrates two items. The first are very slight adjustments to the real estate market since the reappraisal. As most understand, the Grand List value base remains fixed from the time of a reappraisal (2008). Changes to individual values are a result of physical adjustments to the property such as demolition (a reduction) or new construction. The dynamic element of these studies is therefore the real estate market with some evidence of softening in the years following the reappraisal until 2012 and then a more firm market, in relation to the Grand List in the last period. Also noteworthy is the pattern of a relatively low level of dispersion (COD) indicating there is a fairly constant and reasonable absolute difference between sale prices in relationship to the Grand List values.

There were a total of 294 valid Shelburne real estate sales used in the three year study period ending March 31, 2013, up slightly from the last three-year study. These are the basis for setting the CLA and COD. An example of the analysis is the residential condominiums, or “Other” category. There were 63 residential condo’s sold in this period with prices ranging from \$ 60,000 (Terraces) to \$ 1,150,000 (Morgan Drive) with average sales and assessments, respectively of \$ 232,839 and \$ 227,560, both up slightly from last year. This resulted in a category CLA of 97.73 and COD of 5.68, both indicators down from last year.

We continue to thank the property owners and Town staff for their cooperation. We appreciate the understanding and cooperation of the vast majority of property owners contacted this past year. Elaine Eno has done a great job working with the property owners through mailings, scheduling and providing helpful information. Property owners and others interested are encouraged to check for the factual accuracy and fairness of the information on file at the Town Office building. Our goal is to remain accessible, accurate, fair, consistent and reasonable in all valuations. Please contact the office by stopping by, writing us or calling 985-5115. We look forward to working with all individuals on matters pertaining to the valuation of their Shelburne property.

Respectfully, Ted Nelson, Vermont Appraisal Company  
Elaine Eno, Administrative Assistant

**PLANNING COMMISSION  
DEVELOPMENT REVIEW BOARD  
AND PLANNING AND ZONING OFFICE**

**Planning Commission**

The Shelburne Planning Commission is responsible for revisions to the Subdivision and Zoning Regulations as well as the Town Plan. Shelburne's Planning Commissioners spent much of their time in 2013 working on the following issues: recommending language to update the Town's Comprehensive Plan; considering requests to modify the boundaries of the Town's Sewer Service Area (SSA); and discussing and advancing numerous zoning amendments. The proposal to amend the Comprehensive Plan—the second since 2011—was transmitted in June to the Selectboard, which conducted public hearings on the proposal throughout the second half of the year. Commission recommendations regarding the SSA came after several months of well-attended meetings and were transmitted to the Selectboard via a memorandum in August. Zoning proposals were considered on multiple occasions and as of the end of the year resulted in bylaw changes affecting lakeshore structures, temporary signs, outdoor seating at restaurants, and commercial activities in Commerce and Industry South zoning district. Another major initiative of the Planning Commission in 2013 was its work in support of 'Vision For 7,' which is an effort to explore the potential benefits of "form based" zoning along portions of Shelburne Road. Form-based zoning emphasizes building design over restrictions on uses. The Commission hosted a large public input session on form-based zoning in November.

Other noteworthy activities undertaken by the Planning Commission during the year include its advisory evaluation of a solar energy "orchard" at Meach Cove Trust (January through March) and more extended advisory review of a proposed data transmission tower on a property located on Air Park Road (from May through December). Both of these projects were under the jurisdiction of the Vermont Public Service Board. The Commission's activities and accomplishments during the year also encompassed the following: meeting with staff of regional bodies (the Regional Planning Commission and Chittenden County Transit Authority) regarding major regional planning documents; hosting presentations relating to current planning topics and ongoing studies (including two studies focused on Shelburne village); recommending a waiver of the Town's impact fees otherwise applicable to a non-profit development project; and preliminary updating of the Commission's annual work plan. Meetings of the Planning Commission continue to take place on the second and fourth Thursday of each month, except for November and December. Current members of the Planning Commission are listed in the front of the Town Report.

**Development Review Board**

The Development Review Board, or DRB, was created in 2007 and is responsible for all development review functions previously conducted by the Zoning Board of Adjustment and Planning Commission, including Site Plan Review, Conditional Use Review, and Subdivision approval. The DRB follows the requirements of Vermont's Municipal and Administrative Procedures Act (MAPA) and adheres to corresponding Rules of Procedure which detail the formalized public hearing process, the requirement for written decisions as well as policies on application requirements, conflicts of interest, and ethics. Amendments to the DRB's Rules of Procedure were last adopted in July and October of 2010. Most projects reviewed by the DRB in 2013 were approved, albeit sometimes with conditions. These conditions are necessary to insure projects will comply with local zoning and/ or subdivision bylaw requirements. The review of some projects has continued into 2014. Projects approved by the DRB in 2013 include many lakeshore erosion control structures, several site plan approvals for changes to existing commercial sites, and several re-approvals and minor amendments to previously approved subdivisions along with a few boundary line adjustments. There was only one new Major (>3 lots or units) residential subdivision approval granted by the DRB in 2013. The DRB also granted final plan approval to two previously examined Major projects, including the expansion of the Automaster Dealership on Route 7 and Harrington Village, an 84-unit development including affordable and market rate housing developed as apartments, duplexes, and senior housing. The DRB approved the Harrington Village Final Plan in early 2013 and construction was underway by June of 2013. The project is on a 21 acre site in the Village Center, northeast of the Route 7/Harbor Road intersection occupancy is anticipated by the end of fall of 2014.

Current members of the DRB are listed in the front of the Town Report. During 2013, members of the DRB and staff were deeply saddened by the sudden and unexpected death of DRB member David Conard, who joined the DRB in May of 2010 and served as its Chair from May of 2011 until his passing in June.

## **Project Review**

The following planning-related development applications, including amendments and re-approvals, were acted upon in 2013.

DEVELOPMENT REVIEW ACTIVITY	
Type of Review	Number of Applications
<i>Site Plan/Design Reviews</i>	32
Site Plan Review	8
Design Review	24
<i>Subdivision/PRD/PUD Reviews</i>	25
Sketch Plan	3
Preliminary	4
Final	4
Boundary Line Adjustments	2
Re-approvals/ minor amendments	9
Withdrawals	3
<i>Conditional Use Reviews</i>	20
Approvals	20
Denials	0
Withdrawals	0
<i>Variance Reviews</i>	3
Approvals	0
Denials	2
Withdrawals	1
<i>Appeals</i>	5
Approvals	0
Denials	3
Withdrawals	2

## **Building Permits**

The number of building permits issued in calendar year 2013 was 208, significantly more than in 2012. As shown in the table below, a total of 23 zoning permits were issued for new single family homes, 4 zoning permits were issued for new two-family dwellings, and 4 zoning permits were issued for 4 multifamily buildings—in all totaling 74 dwelling units.

Overall, development activity in 2014 is expected to be similar to 2013.

BUILDING PERMITS						
	2008	2009	2010	2011	2012	2013
Single Family House Permits Issued	15	9	10	19	13	23
Multi Family House Permits Issued	0	1	5	3	3	8
Building Permit Construction Costs Listed	\$14,023,540	\$10,761,100	\$25,798,787	\$23,211,087	\$17,333,493	\$27,955,022
Total Building Permits Issued	135	148	162	150	154	208

## **Planning and Zoning Office**

The Planning and Zoning office helps administer local regulations and provides support to Development Review Board, Planning Commission, Historic Preservation and Design Review Commission, Bike and Pedestrian Paths Committee, and Natural Resources and Conservation Committee. Planning and Zoning staff include Dean Pierce (Town Planner), Annie Geratowski (DRB Coordinator), and Susan Cannizzaro (part time Administrative Assistant). Town staff would be pleased to assist residents by answering questions about local planning projects, initiatives, and requirements. Staff can also help residents obtain maps and other useful information about the community. As always, the Planning Commission, Development Review Board, and Town Planning staff welcomes citizen comment on community planning issues and development activities. Public hearings are announced in the Shelburne News and/or Burlington Free Press, while notices are posted at the Municipal

Center, Shelburne Supermarket, and Post Office. Individuals with an interest in serving on the DRB (as a member or alternate member) or the Planning Commission are encouraged to express their interest by contacting the Town Manager.

Respectfully Submitted,

- Brian Precourt, Chair, Planning Commission  
- Dean Pierce, Director of Planning and Zoning

- Mark Sammut, Chair, Development Review Board  
- Annie Geratowski, DRB Coordinator

## **SHELburnE POLICE DEPARTMENT AND COMMUNICATIONS CENTER**

From James W Warden, Chief of Police

The Shelburne Police Department and Shelburne Communications Center are committed to our mission through development and pursuit of goals designed to enhance public safety to the community. Our mission is “To Protect and Serve” life, individual liberty and property of everyone within the town; to develop and maintain a positive relationship with members of the community, and to foster a positive working environment for police and communications employees.

**Police Department:** The Shelburne Police Department is a full-service Police Department, accessible to the public 24 hours a day, year round. Feel free to call or stop by to discuss any problems or concerns that you have. The Police Department carries a broad range of motor vehicle forms, as well as information about Domestic Violence, Enhanced 9-1-1, Fish and Game Regulations, Child Restraint and Internet Safety brochures. The Police Department provides many different services including Neighborhood Watch, Vacant House Checks, Child Safety Seat Inspections, Applicant Fingerprinting, and operates a speed enforcement cart for monitoring traffic speeds on major roads and neighborhood streets.

Applicant Fingerprinting is currently offered on Monday 8 am until Noon, Tuesday from 3 pm to 7 pm and Thursday Noon until 3 pm. We do not make appointments, but recommend that you call the non-emergency number (802) 985-8051 prior to coming in to verify that a Fingerprint Technician is available. There is a \$25 charge for one card and \$5 for each additional card. Payment is by cash or check only. We are unable to process credit/debit cards. You must also have two forms of Identification, one being a photo license and another document with your signature on it.

**Communications Center:** The Communications Center is often referred to as “Shelburne Dispatch” or “Shelburne PSAP” and servers as a regional Emergency Communications Center. The center serves a population of approximately 62,656 residing in 27,824 homes within 28 different communities. The service area covers a land mass of approximately 863 square miles, 68 square miles of water and 1,394 miles of roads.

The center is the primary Public Safety Answering Point (PSAP) for 9-1-1 calls in 18 communities and a secondary PSAP or backup for the other seven (7) State and Local PSAP’s in Vermont. The center is also a Public Safety Dispatching Point (PSDP) for 32 agencies (Police, Fire or EMS) in 28 communities.

If you accidentally dial 9-1-1, please DO NOT hang-up. Please tell the 9-1-1 Calltaker that you made a mistake and stay on the line to answer any further questions. If you do not remain on the line, emergency procedures will have been initiated resulting in unnecessary and costly mobilization of personnel and equipment. Please remember 9-1-1 is used to report EMERGENCIES, such as a fire, medical emergency or crimes in progress. All other complaints should be directed to our non-emergency number (802) 985-8051.

**Grants/Awards:** The Shelburne Police Department was awarded multiple grants from the State of Vermont. In a tri-town grant (Hinesburg, Shelburne and So Burlington), Shelburne received \$15,000 for DWI and \$10,000 for Occupant Protection. In a countywide grant, Shelburne received \$6,000 for DWI, \$4,000 for Occupant Protection and \$5,000 for Traffic Safety Equipment. The Police Department and Communications Center were awarded a grant for Interoperable Communications for 14 Digital Portables Radios, 7 Digital Mobile Radios and Repeater System Upgrade for \$48,783.

Each year Shelburne Police Department takes part in the National Law Enforcement Challenge Program. This year the department was awarded 1<sup>st</sup> Place in the State Chief's Challenge Program and 2<sup>nd</sup> Place in the National Program for Municipal Agencies with 11-25 Officers. This program recognizes excellence in traffic safety programs.

**Personnel:** The Communications Center welcomes the addition of Keith Karkoski, Laurie Fox, Andrew Zimmer and Timothy Francis to our dispatching team and the return of Jen McAdam after being away for a few years. The Police Department welcomes back Joshua Otey after being away for a few years. We wish the best to ECT Terri Harrington, ECT Tania Jofe and Crossing Guard George Goodwin on their future endeavors.

**Police Personnel:**

Chief of Police	James W. Warden
Adm. Assistant	Sharon Palady
Sergeant	Allen A. Fortin
Corporal	Aaron Noble
Corporal	Jonathan Marcoux
Patrol Officer	Daniel Eickenberg
Patrol Officer	Bruce Beuerlein
Patrol Officer	Joshua Flore
Patrol Officer	Michael Thomas
Patrol Officer	Pete King
Patrol Officer	Chris Morrell
Canine	Buck
Patrol Officer	Jason Lawton
Patrol Officer	Cole Charbonneau
Patrol Officer (Part-time):	Jason Kenwood
	Joshua Otey
	Clyde Yarnell

**Emergency Communications Personnel:**

ECT Supervisor & IT Coordinator	James Mack
ECT Asst. Supervisor & Direct Employee Supervisor	Patricia Vincent
ECT	Angela Chagnon
ECT	Keith Karkoski
ECT	Laurie Fox
ECT	Andrew Zimmer
ECT (Part-time):	Angela Bellizzi
	Timothy Francis
	Ian Kilburn
	Jason Lawton
	Jen McAdam
	Stephanie Tanner
	Craig Wooster
Animal Control	Cherie Schrader
Crossing Guards:	Tracey Beaudin
	Peter Gadue

**SHELBURNE FIRE DEPARTMENT**

The Shelburne Volunteer Fire Department responded to 281 calls in 2013. This is up considerably from 225 calls in 2012. The majority of our responses are to motor vehicle accidents, CO alarms, and automatic fire alarms. For the third consecutive year, we have seen a slight increase in calls that require our response onto the lake for water emergencies and Coast Guard assistance calls.

The Shelburne Fire Department is still an all volunteer department and would not exist without the commitment and numerous hours of training given by its 37 members. The firefighters are dedicated to serving the community to the best of their ability and do so by continuously training to improve their skills.

We did have 1 firefighter, Chris Major, achieve his Firefighter Level II certification and currently have 5 members enrolled in the Firefighter Level 1 course.

Our fire prevention program continues to be one of our biggest commitments to the community. In 2013, firefighters volunteered 176 hours in 10 different programs impacting over 1200 children and adults in schools, daycares, and elderly facilities throughout Shelburne. These programs provide fire safe practices for children and adults to better prepare them in an emergency.

At our annual Fire/Rescue banquet, Firefighters Honored Chief Jerry Ouimet with Fire Officer of the Year. This award is for the officer that shows leadership and devotion to the department, the fire service and the community. The Firefighter of the Year award, which is chosen by the Officers, is awarded to the firefighter who shows dedication to the department and the fire service as well as his devotion to the community. Though every member is deserving of this award, in 2013 two individuals, Dwight Mazur and Devon Major were honored for their commitment.

The Shelburne Firefighters Association continues to offer to the residents of Shelburne the green reflective address signs. These signs are visible day or night and are very affective in assisting Fire, Rescue, and Police to find the correct address quickly. More information about the signs and the order forms can be found on our website at [www.shelburnefire.org](http://www.shelburnefire.org) or by contacting the department at our non-emergency number which is 802-985-2366. There is also additional information on the website about the department and its membership.

The Shelburne Fire Department is always looking for new members. There are many aspects of the fire service that one may contribute. If you are an individual that wants to give back to the community, consider looking into becoming a member. Information can be found on our website, or by calling our non-emergency number and leaving a message. We can also be found on Facebook.

As Chief, I will continue to move the department forward to provide the best and most professional service possible to the residents of Shelburne. The Officer's and firefighters of the Shelburne Volunteer Fire Department continue to stand ready to respond to any and all of your calls for assistance.

Current Officers of the Shelburne Fire Department: Jerry Ouimet – Chief; Jim Talley – 1<sup>st</sup> Asst. Chief; Jim Buell – 2<sup>nd</sup> Asst. Chief; John Goodrich – Captain; Pierre Grangien – 1<sup>st</sup> Lieutenant; Paul McAdam – 2<sup>nd</sup> Lieutenant; Tom Tompkins – Secretary; Tom Enman – Treasurer

Respectfully submitted,  
Jerry Ouimet, Chief  
Shelburne Volunteer Fire Department



## SHELBURNE RESCUE

Shelburne Rescue responded to over 800 emergency calls in fiscal year 2012-2013. We provide mutual aid for the Shelburne Volunteer Fire Department and surrounding communities including Charlotte, Ferrisburg, Hinesburg, Huntington, Monkton, and South Burlington.

This year on July 1, 2013 we celebrated our 25<sup>th</sup> Anniversary operating as Shelburne Rescue providing volunteer emergency services to the Town of Shelburne. We are very pleased to still have two of the original members who were with Shelburne's First Response; George Nichols, 29 years and Julia Jacques with 28 years of service. Volunteer member Wendi Turner reached 25 years of service in September 2013 and Lynn Carlson will reach 25 years of service in January 2015. Twenty-nine percent of our members have at least ten or more years volunteering with Shelburne Rescue. We also have fifty-five percent of our members who live out of town but are dedicated to volunteering for the Town of Shelburne.

The following is a list of the current officers for Shelburne Rescue: Linda Goodrich, Chief, Megan Cross, Assistant Chief, Wendi Turner Treasurer, Bambi Shanahan Training Officer, Chelsea Dubie and Mallory Roberts share the Secretary position.

The most important resource to Shelburne Rescue is the commitment of our volunteers. Through our volunteers we are able to provide 24/7 coverage 365 days a year providing emergency coverage to the Shelburne community. Our roster of approximately 49 volunteers and our one full-time employee, are dedicated to education, training, maintaining current and achieving new certifications.

Our members are pleased and proud to eliminate the tax burden to the Town of Shelburne taxpayers for a sixth consecutive year. Through insurance billing, generous community donations, and our annual subscription service Shelburne Rescue has been able to cover all its major expenses, including, but not limited to our full time employee's salary, squad building maintenance/utilities, equipment, training costs, and capital budget planning.

We congratulate the following members for awards received in 2013 at our annual member recognition banquet:

Rescuer of the Year: Bryan Goodrich  
Driver of the Year: John Kelley  
Charlie Phelps Award: Megan Cross  
Joan Foster Award: Megan Cross  
Rookie of the Year: Sean Patrick Keenan

We are grateful for the support of the Shelburne Fire, Police, Highway and other Supporting Town Departments, in their continued assistance in helping us deliver quality care to the Community.

Shelburne Rescue strongly welcomes new members. If you have an opportunity, please take the time and stop by to check out our facilities on Turtle Lane. If you would like further information on becoming a member please check out our web site, [www.shelburnerescue.org](http://www.shelburnerescue.org) or give us a call at 985-5125.

Respectfully Submitted,  
Linda Goodrich, Chief



Linda Goodrich and Tom Candon at Shelburne Day during the 250<sup>th</sup> celebration.

## SHELBURNE PUBLIC WORKS DEPARTMENT

**Highway:** The Shelburne Highway Department continues to provide services year-round to the town with myself, and three full-time employees Lee Coleman, Rob LeBeau and Victor Raymond. Mike Gill is highway's full-time mechanic providing maintenance services for all Town-owned vehicles, as well as, assisting with snow plowing in the winter. During the summer and winter months we hire one part-time employee to mow roadsides and one part-time employee to plow sidewalks.

In addition to the usual winter and summer road maintenance the highway department paved approximately 3 ½ to 4 miles of Shelburne roads. Storm drains were installed on Hillside Terrace, and miscellaneous culverts were replaced around town.

Other projects during 2013 included shoulder work on Harbor Road, Dorset Street, Mt Philo Road and miscellaneous areas around town, as well, as some paving on Falls Road, Mt. Philo Road, Littlefield, Irish Hill Road, Spear Street, Harbor Road and several other miscellaneous areas. The highway department started a drainage project in the Juniper Ridge area due to the flooding experienced in 2013. This project should be completed over the next three years. Highway also completed some work to the road base on Pond Road this past year.

The Town of Shelburne continues to grow each year. With the added new developments and sidewalks the Highway budget should reflect an amount to properly maintain and retreat the roads in existence, as well as, budgeting for future staff, equipment and maintenance needs.

Respectfully submitted,  
Paul Goodrich, Highway Superintendent

**Water:** The Town of Shelburne's water is supplied by the Champlain Water District (CWD). CWD treats water from Lake Champlain and pumps it via transmission mains to its member towns. CWD is governed by a board of commissioners comprised of one member from each town. We are fortunate to belong to CWD, which has received numerous awards for the highest quality of water in the country.

Shelburne owns and operates its own distribution system, storage tanks and pump stations around town. We also maintain our own meters and billing system.

A board of commissioners governs the Shelburne Water Department. Peter Gadue (chairman), Frank Cole and Laura Gannon-Murakami are our current commissioners. Our department is staffed by our Superintendent (operator) Rick Lewis, operators Chris Carlson and Chad Racine, and administrative assistant Candy Bessette.

We continue to make improvements to the system and respond to challenges associated with maintaining approximately 65 miles of aging infrastructure. This past year under the capital improvement plan we replaced the water main on Marsett Road from Route 7 to the Falls Road intersection. We also installed approximately 1200' of water main on Falls Road, eliminating two dead ends and providing another feed to the South end of town. In fiscal year 2012-13 we purchased 179,449,000 gallons of water from CWD at a rate of \$1.78 per thousand gallons. Shelburne's retail rate was \$5.30 per thousand gallons in FY 12-13.

Respectfully Submitted  
Rick Lewis, Superintendent

**Wastewater:** The Wastewater Department operates two advanced wastewater treatment facilities utilizing Sequential Batch Reactor (SBR) technology. Wastewater Treatment facility (WWTF) #1 is a VT Grade 2 facility located on Crown Rd and is designed for 440,000 gallon per day flow. WWTF#2 is a VT Grade 4 facility located on the corner of Harbor Rd and Turtle Lane and is designed for 660,000 gallons per day flow. The department also maintains nineteen pump stations, approximately 35 miles of sewer lines and 900+ manholes. Sampling, testing and recording is performed at each facility every day of the year. Wastewater personnel responded to 82 alarms/calls this year.

In FY12-13 the department treated 232 Million gallons of wastewater. The average flow for WWTF#1 was 269,000 gallons/day and the average flow for WWTF#2 was 369,000 gallons/day. The total operating budget for 2012-2013 was \$1,711,699. Shelburne's retail rate was \$11.35 per thousand gallons.

The department took in 792,200 gallons of septage from haulers that pump out rural septic tanks from Shelburne and surrounding communities. The septage rate is \$0.06/gal.

The department processed 4,736,595 gallons of sludge which equates to 800 wet tons of Class B biosolids. These biosolids were transported to the Coventry, VT landfill for disposal (\$88/wet ton average). These biosolids were generated by both of Shelburne's wastewater treatment facilities and private septage haulers.

Personnel:

Superintendent/Chief Operator	Chris Robinson	Grade 5
Assistant Chief Operator	Steve Williams	Grade 2
Operator	Walt Arsenault	Grade 5
Operator	Chris Huestis	Grade 2
Operator	Art Garrison	Grade 2

Inflow and Infiltration (I&I), continues to be a major problem throughout town. In FY12-13 Shelburne Wastewater billed for 134 million gallons but treated 232 million gallons. Efforts will continue to reduce these costly flows. I&I is the introduction of non-sewage water; such as, ground water from sump pumps, foundation drains and leaking sewer pipes, and surface water from non-capped cleanouts. High ground water and rain events cause the daily flows to the treatment facilities to increase creating a tremendous burden to operators and a significant expense to the rate payer. The department continues to believe that the major contributors are within private residences. Primarily sump pumps, roof/perimeter drains, and leaking sewer lines. Again this year the department is requesting that all customers please check their home's plumbing and disconnect any improper connections. If you are unsure if your piping is configured correctly you may call 985-3700 for assistance.

If you would like a personal tour of the facilities to experience first-hand how the Shelburne Wastewater Department keeps your waterways clean, please call 985-3700 or email [crobinson@shelburnevt.org](mailto:crobinson@shelburnevt.org) to arrange a tour.

The Wastewater Department is committed to producing the best quality effluent, protecting both human and environmental health. We thank you for your support and look forward to serving you in the year ahead.

### **PIERSON LIBRARY TRUSTEES ANNUAL REPORT**

The Pierson Library remains a vital community service offering a collection of over 36,000 books, DVDs, audiobooks, magazines, and programs of interest to both children and adults with a budget of \$263,000. In addition to being open Monday through Saturday for a total of 47.5 hours per week, the library provides 24/7 service to all residents of Shelburne with online access to the integrated Koha library catalog including over 40 Vermont libraries, research databases, encyclopedias, genealogy data, downloadable eMaterials (eBooks and eAudiobooks), and even online interactive storytimes for children! Over 5,000 Shelburne residents are card carrying members of the Pierson Library; together they borrowed over 84,500 items last year. The library enjoys almost 1,200 visits per week. In fiscal year 2013, the Trustees reflected on the results of a feasibility study conducted by Christine Graham of CPG Enterprises. The Trustees engaged Christine to conduct an inquiry of a few philanthropic leaders of Shelburne as well as other community stakeholders to determine the feasibility of a \$5 million fundraising campaign to support a major renovation or re-construction of the Pierson Library. The study results did not indicate significant philanthropic support would be available despite enthusiasm from the community for the design model created by MacLay Architects. Further engagement and awareness-building within Shelburne is necessary to better inform all of our residents about the critical need for capital improvements to support this thriving community resource.

**Library Services:** Long-time Pierson Library staff member Linda Huntington retired in late 2012. We were very pleased when volunteer and Shelburne resident, Carol Casey, agreed to join the staff to oversee interlibrary loans, adult programming, the Library's column in the Shelburne News, and other duties. In March of 2013, Library Director Kip Roberson departed to become the director of the Rueben Hoar Library in Massachusetts. In June 2013, the Library Trustees hired a new director, Lara Keenan, formerly of the Essex Free Library.

**Circulation Statistics:** Overall library circulation was 84,866 items, up 9.3% in fiscal year 2013 compared to fiscal year 2012. Big jumps in circulation were noted in adult fiction and nonfiction, juvenile fiction, and DVDs.

Library staff answered over 1,352 reference questions over the course of the year. Internet computers were used by over 130 individuals every week with many more patrons bringing their own computers and using the library's WiFi connection.

**Adult Programs and Events:** Among other regularly-scheduled programs, adult community members particularly enjoy Book Club meetings and specialized events such as presentations by Master Gardener Charlie Nardoizzi and the Green Mountain Audubon Society. The library offered approximately 15 adult programs with a total attendance of over 600. Future program offerings are always in the works, and the new director is especially enthusiastic about encouraging Shelburne residents to share their knowledge and expertise with the community. If you have program ideas for the library, please contact Lara Keenan at the library.

**Children's Programs and Events:** The Library offered 130 youth programs in the past year with a total attendance of over 3,300 individuals. "Dig Into Reading" was the theme for the summer 2013 reading program, and the library enjoyed the attendance of 416 young folks at 19 different programs. For the third consecutive year and as a way to keep teen readers interested, the Library offered a Nook e-reader incentive to the school-age child with the highest pages-read count. As a result, kids read thousands of pages, and the 6th grade winner read over 18,000 pages!

**Volunteers:** We rely on a dedicated and talented cadre of 25 volunteers who are responsible for handling the circulation desk and customer service duties during all of the library's hours of operation. The library is always recruiting new volunteers; if you're interested in volunteering at the library, stop in and talk to Carol Casey or Reggie Condra.

**Marketing and Outreach:** The Pierson Library maintains a user-friendly website where patrons can easily explore the extensive card catalog, read book recommendations and stay up-to-date on upcoming events. Our library staff writes a weekly column in the Shelburne News "@ Your Library: News from Pierson" and maintains a regular presence on Facebook.

**Thanks and Acknowledgements:** The Trustees wish to recognize, with sincere appreciation and gratitude, the valuable and dedicated services of the Pierson Library staff and volunteers, and the generous and critically-important support and contributions of the Friends of the Library. We would like to especially acknowledge the long-time tenure of Robert Dilts whose trustee service to the library brought important institutional memory during a time of important decision-making and transition. The keen record keeping of outgoing Marlene Moore, treasurer, is also greatly appreciated.

This report is submitted by the Trustees of the Pierson Library: Melissa Fletcher, Chair, Carolyn Siccama, Treasurer, Susannah Kerest, Secretary, Maxie Ewins, Ruth Hagerman, Mark Joczik, Cathy Townsend, and Lara Keenan, Library Director.



**FRIENDS OF THE PIERSON LIBRARY**  
**The 2014 Booksale will be our 50<sup>th</sup> Anniversary Booksale!!**

**Monthly Meetings** – Pierson Library Meeting Room, 6:30pm, second Thursday of the month  
**Membership** – 95 Members

The Friends of the Pierson Library have had a successful year. Once again, we received a tremendous number of donations of books for our annual book sale in October. Some special thank yous: to Friends member Gene Schinto for his continued support sorting books year after year, Shelburne Boy Scout Troop #602 for their help moving boxes to the Town Gym for the sale, and all the wonderful volunteers who help us during the sale! Again this year, we were able to donate many books to various non-profits and to local children. We were pleased to go “paperless” this year by emailing most of our invites to the Friends Preview. Book sale funds allow us to directly support the library.

Some examples- various library programs, two new sign boards, popcorn popper for the Children’s Room for movie time, a paper shredder, 20 reusable lawn signs for the booksale, replacement of books in the Children’s Room, and books for a new Adult Graphic Novel Section

Our **Lobby Bookcart** is a popular spot in the library! It’s new location is just around the corner from the main desk.

Our list of **Museum Passes** continues to grow! In 2013 we added the Stowe Ski & Snowboard Museum. With the addition of Shelburne Museum to our “Open all Year” list, we now have 11 museum passes available to our patrons. The list grows to 17 in May until late October. Please visit the Pierson Library website under “services” to access the list of museum passes available.

We continue to support our local **Shelburne Community School** with book vouchers to the Book Sale, vouchers for free books over the summer and other vacations, and supporting the Summer Reading Program.

**2014 Goals & Projects** – The library gardens will be going through a much-needed renovation with designs by local Master Gardener Charlotte Albers, of Paintbox Garden. We will be updating our Friends By-Laws, and also hope to be incorporated in 2014.

**Friends Board Members** are happy to welcome three new board members – Anne Marcoe, Lynn Wilkinson, and Lynn Adams! We continue to take responsibility for moving books donated to the library from the donation cart to our basement storage area. Members also sort the books in advance and both organize and staff the book sale. We welcome ideas for programs and we always welcome new members. Member donations are tax deductible! We are pleased to welcome our new Library Director, Lara Keenan, who has been a valuable addition to our library and town. We wish to thank everyone who has helped to support us during the past year. We also thank the wonderful library staff and the Board of Trustees for all of their help and support. We are looking forward to another productive year in 2014! We would be happy to talk to anyone who would like to know more about us! Our names are: Cathy Townsend, Barbara Bowen, Pat Elvin, Anne Marcoe, Lynn Wilkinson, Lynn Adams, AJ Humphrey, Sandi DeShaw, Inger Dybfest, Laurel Neme, and Sally Kalinoski.

**SHELBURNE PARKS & RECREATION COMMITTEE**

The Recreation Department continued to be a thriving center of activity this year in the community. We hope you were able to join us for some of our Special Events and programs this year. We invite you to explore and enjoy our many parks in Shelburne including: Shelburne Bay Park, Town Beach, LaPlatte Nature Park, Davis Park, Hullcrest Park, and Shelburne Village Dog Park on the Ti-Haul Trail.

The Committee and Department began work on the Davis Park Natural Playground Project to replace the old structure which was removed due to safety concerns. The 2<sup>nd</sup> Annual Fool’s Flop in the spring of 2013 raised over \$2,000 which covered the cost to have the new playground designed. After the design was complete and cost estimates came in higher than expected, we decided to split the project into three phases and applied for a Building

Communities Grant through the State of Vermont. In December 2013 we were awarded a \$12,000 grant toward phase one of this project.

Shelburne Parks and Recreation Committee would like to recognize the contributions of many area businesses who support our Special Events, Little League Program, and Youth Lacrosse program. Your financial and in kind donations help maintain free community events and quality programming at an affordable price to participants.

**A Special THANK YOU to our MAJOR Special Event Sponsors!**

Almartin Volvo	Associates in Orthodontics, Dr. Angus, Dr. Blasus, Dr. Librizzi	
Automaster	B&R Electric	Fleet Feet Sports
Hannaford Supermarket	Precourt Investment Co.	Rice Lumber
Shelburne Country Store	Shelburne Supermarket	Sweeney Designbuild

In addition, we would like to thank Shelburne Farms for graciously hosting the Summer Concert Series and Winterfest events.

Our youth sport programs continue to be the mainstay of our programming. These are successful due to all the wonderful volunteer parents who help coach and ref. Below are participation numbers for some of our most popular youth programs: LL Baseball & Softball: 290 Basketball: 130 Lacrosse: 225 Soccer: 320  
After School Ski: 50 Summer Camps and Lessons: 330

Other programs that were offered this year for our community include: Shotokan Karate, Dog Obedience, Tai Chi, Boater Safety, Golf, Tennis, Swimming, CPR Certification, Drawing Classes, Intro to Gymnastics, Adult Basketball and Volleyball Leagues, Table Tennis, Senior Walking, Running programs, Community Garden Plots, and more!

We would like to acknowledge all of the support the town employees give us throughout the year. Our programs and events would not be as successful without their continued support and guidance.

As chair of the committee, I would like to express our sincere appreciation to our dynamic duo, Betsy Cieplicki and Sue Craig who spend countless hours ensuring that all runs well within the Shelburne Parks and Recreation Department for the Shelburne Community. We are truly grateful to have such an energetic and conscientious director and dedicated and caring Administrative Assistant running such a friendly and efficient office.

The Recreation Committee meets once a month in the Shelburne Town Activity Room at 6:00 pm. Please contact the Recreation Department for upcoming dates and agendas. Citizens are welcome to attend these meetings. We would appreciate input and new ideas for programming. Current Committee members include: Peggy Coutu, Chair, Pam Brangan, Ann Clark, Renee Davitt, LynnAnn Prom, Kathie Pudvar, Sue McLellan, Marv Thomas, and Bruce Whitbeck. Thank you to all the Committee members for your continued support and guidance.

Respectfully submitted,  
Peggy Coutu



Recreation Committee Members at the Back to the Beach Event.

## **SHELBURNE BIKE & PEDESTRIAN PATHS COMMITTEE**

The Paths Committee is pleased to report its progress on the Town's evolving bike & pedestrian path network. The committee saw its first major membership transitions in many years. Long-time members, Chair - Robert J. Donahue, Steve Gronlund and Catherine Matosky left the committee. We thank them for their long dedicated service and key roles in the success of the 2008 Bond Initiative. Their positions have been ably assumed by Pamela Nuovo, Sara Blum, and Marc Gamble.

2013 was another active year of Bike and Pedestrian infrastructure construction and planning.

### **Path Committee Initiatives in 2013:**

- 1) Route 7 Enhancement: Addition of bike friendly striped shoulders from LaPlatte Bridge to Charlotte border, 4<sup>th</sup> Pedestrian controlled crosswalk at Falls/Harbor Rd and new curbing.
- 2) Sidewalk to Shelburne Museum: Construction of new sidewalk from Shelburne Museum Welcome center to Covered Bridge crosswalk along West side of Route 7.
- 3) Sidewalk along Lilly Creek Lane: Sidewalk connecting to Webster Road Shared-Use Path constructed as part of creation of this development.
- 4) Bike Racks installed at: Town Green, (Village Triangle), LaPlatte Nature, Shelburne Bay Park, and CCTA Bus Stop at Town Offices.
- 5) Webster Road Shared-Use Path: Planning for the enhancement of the Path's intersection of with Route 7 at the LaPlatte River Bridge.

### **Goals for 2014 Include:**

- 1) Sidewalk construction extending Falls Road Sidewalk to the entrance to LaPlatte Trails/Overlook park.
- 2) Sidewalk construction extending the Shelburne Museum sidewalk to the Town Offices and Bostwick Road.
- 3) Gravel path construction linking Bay Park with Bay Road State Boat Launch.
- 4) Developing a plan for narrowing of car lanes to 11 feet, and increasing shoulder widths along the corridors of a) Irish Hill Road, Marsett Road, and Bostwick Road to the town beach, b) Falls Road / Mt Philo Road, and c) Harbor Road
- 5) Evaluation of traffic calming options in the core of the town following up on the successful results of traffic calming on Harbor Road.
- 6) Update of Path Committee Long Term Plan for town Capital Improvement Projects.

Our normal meeting date is third Monday of each month, with some scheduling exceptions as required to avoid holidays. We welcome your input and suggestions.

Respectfully submitted,      Gabriela Meyer, Co-Chair;      Steven Rocco Antinozzi, Co-Chair

## **SHELBURNE CEMETERY COMMISSION**

The Village Cemetery had three conventional and twelve cremation burials during the FY2012-2013 period. There was one cremation burial at the Spear Street Cemetery. Four cremation lots and one conventional lot were sold in the Village Cemetery for this time period.

The two large willow trees were removed due to deteriorating health and high maintenance costs. The trees added to the aesthetics of the Village Cemetery and will be missed. Two American Elms were planted in their place. It will be sometime before they are appreciated.

The Commission would like to thank Ernie Goodrich, Gene LeClair and Pat Kingsland for their dedication to the maintenance of the cemeteries.

There is currently a vacancy on the Commission. If anyone is interested, please contact one of the Commissioners.

Respectfully submitted,      Stuart J. Morrow, Chairman

## **TREE ADVISORY COMMITTEE**

Although new, the Committee has had a busy, fruitful year. The Committee took the occasion of the celebration of the 250<sup>th</sup> anniversary of the chartering of Shelburne to plant two Freeman Maple trees on the Town Green and laid the groundwork for the establishment of a tree fund. The trees were donated and planted by V J Comi in memory of Doris and John Maeck. The Town was fortunate to receive a \$5,000 donation from the Wake Robin Corporation as seed money for the Fund in recognition of the 250<sup>th</sup> anniversary.

The Committee is looking forward to an active year and to that end has worked diligently to develop draft documents for the Selectboard to consider adopting in 2014. The Committee has completed work on a Memorial Tree Fund Policy and a Policy Establishing a Tree Fund. Prior to spring planting season in 2014, the Committee will have material available for property owners regarding guides for tree species to plant and tree care.

The Committee looks forward to working with the community as investments are made in the planting, care and maintenance of its public trees.

Respectfully submitted,  
Gail Henderson-King, Chair

## **SHELBURNE SOCIAL SERVICES COMMITTEE**

The committee was appointed by the Selectboard in March 2013 and consists of Barbara Cimaglio, David Cranmer, Peter Gadue, Margaret Ottinger and Tom Zenaty. Our charge is to advise the Selectboard on matters pertaining to the needs of disadvantaged residents of Shelburne and to provide the town a variety of means to provide aid to disadvantaged residents and to the organizations that serve their needs.

Since April, the committee began working on a review of how social services are delivered and to identify needs/gaps in the system. We held a public meeting in September to inform citizens of our role, and to engage in conversation to gather and share information to help guide our future efforts. We continue to work on our assessment.

In 2014 the committee will be working on presenting educational meetings for citizens on how to find help – and how to help others. Of note, we are researching the development of a “community help fund”, which would be established to help out residents in cases of emergency or unexpected need. We are reviewing similar programs in other towns.

For fiscal year 2014-15 we will be working closely with the United Way of Chittenden County to see that our town’s contributions are shared with more of the organizations serving Shelburne residents. We will also be looking into the town participating in a county-wide program that would help disadvantaged Shelburne residents meet their short-term housing needs.

The committee thanks the Selectboard and the citizens of Shelburne for giving us the opportunity to help our neighbors in need.

David Cranmer, Chair

## **HISTORIC PRESERVATION AND DESIGN REVIEW COMMISSION**

This Commission (HPDRC) was founded in the mid ‘80’s. In addition to making recommendations to the Development Review Board (DRB) for projects in the Village District, it assists the Town by enabling educational and planning projects funded by federal, state and local grants. The Commission meets every other week to consider applications for changes to buildings – including demolition – and their sites in the Village all of which affect the character and economic vitality of the District. The Commission was responsible for placing the Village on the National Register of Historic Places and obtained federal and state grants to fund the “Shelburne Village Plan”, which is a part of the Town’s zoning ordinance. The Commission also reviews projects involving Town property within the Village District – including the Municipal Center, Town Green and the “Parade” (the park-like lawn on the north side of Church Street).

In 2013, HPDRC assisted the Town with reviews of the proposed Veterans Memorial, the large housing development now under construction on the Harrington property, and a number of major and minor changes to businesses and residences in the Village District. Several HPDRC members assisted the Town with preparations for citizen-driven changes to Shelburne Road's zoning in 2014.

Since its beginnings, Design Review in the Village/Falls District has assisted owners in the successful renovation of many buildings, not only contributing to the appearance of our Town, but also to the Town’s economy. However, the Commission is concerned by the potential loss of very significant structures as the land in the Village grows in value and the buildings deteriorate from neglect and continues to be concerned about demolition of our important cultural resources. The Commission will focus on the education of our Town Boards and the public about the importance of Historic Preservation to sustainable economic growth of Shelburne and the value of saving our unique environment for future Shelburne residents.

An important responsibility of the members of the HP&DRC is to act as advisors to the Selectboard on all issues affecting the Town's historic resources. This year the HP&DRC gave testimony to the Selectboard concerning the Historic Resources section of the revised Town Plan. The HP&DRC will continue to give input concerning any changes to the Zoning Bylaws and Town Plan that could have an impact on the Town's unique character and our irreplaceable historic resources.

The HP&DRC is always available to assist the DRB and the Planning Commission on any project/by-law that may have an impact on our mutual goal of protecting our Town's unique character. As always, the Commission's recommendations to the Development Review Board are advisory only.

Commission members in alphabetical order are David Epstein, Fritz Horton, Oda Hubbard, Tom Koerner, Ann Milovsoroff, Dorothea Penar and Laurie Valentine.

Citizens with education and/or experience in historic preservation and design-related areas of expertise who wish to join the Commission are encouraged to forward letters of interest to the Town Planner's office.

The SHPRC would not function without assistance by Dean Pierce, Shelburne's Town Planner, and his staff to maintain the level and quality of service the Commission offers the Town and its residents.

Respectfully Submitted,  
Fritz Horton, AIA, CSI  
Chairperson

## **NATURAL RESOURCES AND CONSERVATION COMMITTEE**

Town residents debated a host of important issues with implications for natural resources during the past year, including revision of Shelburne's Town Plan and potential modification of the Sewer Service Area. Discussion of these issues by the Selectboard and Planning Commission will continue into 2014. The ongoing discussions among Town Boards, Commissions and the public have highlighted a broad range of views about how Shelburne should be defined and zoned, particularly the town's remaining undeveloped lands outside the Village Core, and SNRCC would like to help facilitate a broader conversation about the town's vision for future growth. Pertinent questions include: "How do town residents define Rural?" and "What is the town's vision for the diversity of housing stock and connectivity among neighborhoods?". Additional questions of interest include how town residents perceive and value water quality, wildlife habitat and movement corridors, agricultural viability, and viewsapes.

This year we continued our collaboration with the Lewis Creek Association (LCA). We receive regular reports of LCA's work and encourage the town to match grant funds raised by LCA that help measure and maintain water quality. Under LCA's tutelage, several SNRCC members and town resident Judy Raven formed a group of volunteers to control the European frogbit, an invasive plant that has colonized a section of the LaPlatte River near Shelburne Bay. This suppression work will be conducted every summer.

Other water-quality work last year included streambank stabilization projects. In collaboration with the Winooski Valley Park District, we enlisted more than 35 volunteers for a tree-planting effort along Monroe Brook; the newly-planted trees will help stabilize eroded sections of the stream. The trees were donated by the Intervale Foundation and will reduce silting in Monroe Brook and, ultimately, Shelburne Bay.

This year we made recommendations to the Development Review Board on a variety of applications, including the Harrington Village project, expansion of the Automaster parking lots, and several new housing developments along Webster Road. Many of these recommendations focused on stormwater control, which has become an increasingly-important management issue with the recent spate of unprecedented rainfall and flooding events. With SNRCC support, Harrington Village agreed to convey 13.8 acres of LaPlatte River frontage to the town, and this land will be protected by a conservation easement and managed according to the prescriptions of the LaPlatte Nature Park

Management Plan. This parcel is a significant addition to the goal of protecting the entire course of the LaPlatte River through Shelburne. Understanding of the Harrington Village property and its natural resources was aided by the efforts of a UVM graduate student Laura Yayac, who performed a rapid ecological assessment.

Committee member, Joannah Ralston, a resident of Rivercrest, initiated an effort to create a bird sanctuary on the town-owned land adjacent to that community. She is working closely with the Town Managers' office to establish a mowing schedule for the property that permits control of wild parsnip and other invasive plants while avoiding nesting birds during their key reproductive period. The Audobon Society's Margaret Fowle visited the site and completed a habitat assessment in October. This document is available to all interested parties. We will use this assessment to guide us in creating the sanctuary.

As the year drew to a close, an SNRCC subcommittee began the first update of the town's Open Space Plan, which was originally adopted in 2007. We hope to present the revised plan to strategically guide management of the Town's open spaces and conserved lands during the coming year.

The year brought us several new members and the retirement of Myra Handy. Peter Idleman joined us for a number of months. Joannah Ralston joined the committee early in the year and, more recently, Robert Scharf joined our ranks, while long-standing member, Don Rendall, continues to participate through Skype from Shanghai, China. The SNRCC meets at the Town Hall at 7 PM on the second Wednesday of each month and welcomes input and participation by all town residents.

Respectfully submitted,

Gail Albert, Barbara Johnson, Sean MacFaden, Joannah Ralston, Don Rendall, Peg Rosenau, Robert Scharf

## **CHAMPLAIN WATER DISTRICT**

Champlain Water District (CWD) is a regional municipal organization chartered by the Vermont Legislature in 1971, presently supplying drinking water and fire protection to South Burlington, Shelburne, Williston, Essex, Essex Junction, Village of Jericho, Winooski, Milton, Colchester Fire District #1, Colchester Fire District #3, Colchester Town, and the Malletts Bay Water Company. This past year CWD celebrated our 40<sup>th</sup> anniversary of supplying drinking water to our Chittenden County service area. Over the past year CWD has steadily continued its efforts toward completion of its Twenty-Year Master Plan reported by Dufresne & Associates in September 2002. This past fiscal year CWD's accomplishments are as follows:

- Completed construction of Phase II of CWD's High Service Water Transmission Cross Tie Project thus adding a redundant critical loop to CWD's County water supply piping network, placing this new 24' diameter water line in service on November 29, 2012.
- As part of our ongoing annual capital program, a deep bed multimedia filter was rebuilt, along with interior pipe reconditioning and catwalk replacements at the water treatment facility
- Completed installation of a redundant air blower system at the treatment plant site
- Continued CWD's replacement program for supervisory control and data acquisition (SCADA) units that bring in critical county wide information to the treatment control facility Continued investment with Efficiency Vermont to optimize daily energy usage and reduce overall annual electrical costs
- Continued to serve as the Vermont Training Center for the New England Water Works Association hosting five separate training sessions in fiscal year 2012-2013

CWD's commitment to providing safe drinking water is exemplified again this year by celebrating the fourteenth consecutive year of continuing to attain the Excellence in Water Treatment Award under the Partnership for Safe

Water Program. We thank our employees and elected officials for their effort, support, and dedication in allowing CWD to be proactively managed and operated to supply a drinking water product protective of public health. We welcome groups of any size to tour our facility. Please call 864-7454 to arrange a tour, or if you have questions, or need further information on Champlain Water District.

Respectfully Submitted,  
Tom Bessette, Chair CWD Board of Water Commissioners

Jim Fay, CWD General Manager

*This report was edited due to space limitations. Please contact Champlain Water District at 864-7454 for further information.*

### **CHITTENDEN COUNTY TRANSPORTATION AUTHORITY (CCTA)**

Transportation services provided by CCTA in FY 2013 included local fixed-route bus service; inter-regional commuter service; supermarket and school tripper shuttles; and contracted ADA para-transit service for individuals who are unable to ride fixed-route service. A thirteen member Board of Commissioners governs CCTA with two Commissioners representing Burlington and one Commissioner from Essex, Hinesburg, Milton, Shelburne, South Burlington, Winooski, Williston, Washington County, Franklin County, Lamoille County and Grand Isle County. The annual FY13 operating expenses, for the urban area, were \$14,679,385.

CCTA provided 2,685,288 fixed route trips in FY13. CCTA Commuter routes performed well in FY13, ridership on the Milton Commuter increased by 14%; ridership on the Montpelier LINK Express increased by 15%; and ridership on the St. Albans LINK Express increased by 10% over FY12.

In response to increasing ridership on the LINK Express routes, CCTA was able to add a new fleet of commuter buses. The seven 45-foot Motor Coach Industry (MCI) buses are the largest in CCTA's fleet, offering 57 seats and the capacity for four bicycles. CCTA was successful in securing a \$3,360,000.00 grant from the FTA's Bus and Bus Facilities Livability Initiative to purchase the new buses. In addition to a 46% increase in passenger capacity and a 100% increase in bicycle capacity, the new buses offer improved WiFi service, power outlets at every seat, and passenger controlled vents and lights.

July of 2013 marked CCTA's 40<sup>th</sup> Anniversary! We have been happy to provide public transportation to Chittenden County, and we look forward to providing transportation services long into the future.

*This report was edited due to space limitations. Please visit [CCTARIDE.ORG](http://CCTARIDE.ORG) for further information or email [info@cctaride.org](mailto:info@cctaride.org)*

### **CHITTENDEN COUNTY REGIONAL PLANNING COMMISSION**

The Chittenden County Regional Planning Commission (CCRPC) is a 29-member board consisting of one delegate from each of the County's 19 municipalities; four at-large members representing the interests of agriculture, environmental conservation, business, housing/socio-economic; and representatives from the Vermont Agency of Transportation (VTrans), Chittenden County Transportation Authority (CCTA), Federal Highway Administration (FHWA), the Federal Transit Administration (FTA), the Burlington International Airport (BIA) and a rail representative. The CCRPC appreciates the opportunity to work with its municipal members to plan appropriately for the region's future to protect the special quality of life that is shared throughout Chittenden County.

The CCRPC is a cooperative regional forum for the development of policies, plans and programs that address regional planning issues and opportunities in Chittenden County. The CCRPC serves as the region's federally designated metropolitan planning organization and is responsible to all citizens of the region to ensure the implementation of the best transportation plan for Chittenden County. The CCRPC also provides technical and planning assistance to its member municipalities and VTrans.

The FY14 CCRPC Unified Planning Work Program (UPWP) will invest more than \$4 million dollars in regional land use, transportation, emergency management, energy, water quality, natural resource, economic development, governance, education and outreach planning and technical assistance. The program leverages \$240,000 in municipal dues and local match contributions of \$80,000 to invest \$3.7 million in planning and technical resources in preparing for future projects in Chittenden County—a 10:1 return on investment.

**REGIONAL ACTIVITIES: ECOS Project** – With support from all Chittenden County municipalities, state agencies and 40 other partner organizations, the CCRPC adopted the ECOS Plan in July 2013 as the combined Regional Plan, Transportation Plan, and Economic Development Plan for Chittenden County ([ecosproject.com](http://ecosproject.com)). **Emergency Management** – CCRPC assists all municipalities with updating basic emergency operations plans (<http://www.ccrpcvt.org/em/>) and staffs the Local Emergency Planning Committee 1. **Regional Climate Action Planning** – CCRPC completed the Climate Action Evaluation Matrix, the Emissions Inventory and incorporated transportation-related data and recommendations. CCRPC hosted a **Regional Energy Forum** in FY13 for municipal energy committees (<http://www.ccrpcvt.org/energy/>).

**Transportation Improvement Program** – The Federal Fiscal Year TIP for 2014 through 2017 was adopted by the CCRPC in July 2013 (<http://www.ccrpcvt.org/tip>). The TIP is a prioritized, multi-year list of transportation projects in Chittenden County. To receive federal funds, each transportation project, program or operation must be authorized through the TIP. The FY14-FY17 TIP includes more than \$181 million in federal dollars for transportation projects within the county. **CIRC Highway Alternatives Task Force** : CCRPC staff, VTrans and the “CIRC Communities” (Colchester, Essex, Essex Junction, and Williston) are working on a series of projects and planning activities which will aid in meeting the original Purpose and Need of the CIRC Highway project. **Transportation Demand Management** – The CCRPC, along with regional and state partners, launched **Go! Chittenden County**, a one-stop-shop for information and advice about our region’s transportation resources ([www.gochittendencounty.org](http://www.gochittendencounty.org)). Work began on updating the regional **Intelligent Transportation System Plan** which describes how to best use telecommunications and computing technology to boost the efficiency of roadway, transit and emergency and maintenance vehicle response systems, and provide timely information on travel options **Regional Technical Assistance** – Includes GIS mapping, model municipal plans, bylaw and ordinance revisions, Act 250 application reviews, grant administration, build-out analyses, orthoimagery acquisition, and improving the VT Online Bridge and Culvert Inventory Tool (<http://www.vtculverts.org/>). We also provide Transportation Technical Assistance, Scoping, and Corridor Study programs to help individual communities address their transportation issues. Completed the **Chittenden County Truck Freight Network Analysis** which examined current and emerging truck movement patterns and problems across the county and developed a plan for phased improvements to facilitate the safe and efficient movement of goods, management and operations into the future; Completed an **Electric Vehicle Charging Station Planning Analysis** to determine the most appropriate locations for future EV charging facilities. **Education & Training** – The CCRPC continued hosting meetings and online webinars open to municipalities and regional partners.

**In FY2013, the CCRPC provided the following general assistance to Shelburne:**

Provided ongoing staff support to the Chittenden County Stream Team ([ccstreamteam.org](http://ccstreamteam.org)) and Chittenden County Regional Stormwater Education Program (<http://www.smartwaterways.org>) to facilitate multi-municipal cooperation to comply with EPA stormwater permit requirements; As part of the Lake Champlain Byway program ([www.lakechamplainbyway.com](http://www.lakechamplainbyway.com)) of which the Town is a member, staff continued to promote improvements to traveler information and to interpretation of the area’s historic, recreational and scenic resources; CCRPC performed an informal review of Shelburne’s Draft 2013 Comprehensive Plan and planning process; provided GIS technical assistance and maps on request, including a map depicting lands purchased with help of the Open Space Fund; Provided support for the Home Energy Challenge through regional forums and specific outreach and communication related to Efficiency Vermont’s recommendations for implementing door to door campaigns, phone a-thons, and Button-Up Day of Action.

The CCRPC provided the following transportation assistance to Shelburne:

- *Traffic Counts*: Intersections, roadways and bicycle/pedestrian paths
- *Scoping*: US 7/Harbor Road/Falls Road Scoping Study – Project underway
- Corridor and Circulation Studies*: Loop Road Analysis

For further information about the CCRPC please visit <http://www.ccrpcvt.org/> or contact CCRPC Executive Director, Charlie Baker, [cbaker@ccrpcvt.org](mailto:cbaker@ccrpcvt.org), 802-846-4490 x23.

*This report was edited due to space limitations. Please contact the Town offices for a full copy or CCRPC as listed above for further information.*

## CHITTENDEN SOLID WASTE DISTRICT

CSWD owns and oversees 10 solid waste or recycling facilities in Chittenden County for its 18 member municipalities. A Board of Commissioners, who sets policy and oversees financial matters, governs CSWD. One Commissioner is appointed by each member community.

The unaudited FY13 General Fund expenditures were \$8.37 million and the revenues were \$8.40 million. This represents a \$74,000 increase in expenditures (0.9%) and a \$1.17 million (12.2%) decrease in revenues from the FY12 General Fund operating results. The increase in expenditures is primarily associated with (1) higher processing costs at the Materials Recovery Facility (\$140,000) contractually tied to higher tipping fee rates in effect for most of FY13, and (2) costs related to the effects of persistent herbicides in Green Mountain Compost (GMC) products. These higher costs were partially offset by expense reductions in several programs, most notably the Biosolids Program and operating costs of GMC. The decrease in revenues compared to the prior year is primarily because (1) sales of recyclables at the MRF produced \$800,000 less during FY13 due to decreased market prices for these materials; (2) sales of materials at GMC were suspended during FY13 while inventories of new product were rebuilt; and (3) Solid Waste Management Fee revenue was down \$200,000, as quantities of materials sent to the landfill and subject to the fee decreased by approximately 9,000 tons.

In FY13, CSWD's major initiatives were: 1) to treat our customers that had purchased herbicide-impacted compost fairly and promptly, determine the agent and the source that caused the impact with compost, and establish both chemical and biological testing protocols to avoid future problems; 2) to finish the report that weighs the advantages and disadvantages of municipal contracts for trash collection in Chittenden County and hold public information meetings with most of our member communities; 3) to assist in the passage of a paint product stewardship bill by the Vermont Legislature that will facilitate the recycling of unused paint throughout the state; 4) to begin recycling programs for sheetrock and plastic film, 5) to begin work on a consultant study evaluating residential curbside collection of organics in terms of economic and environmental impacts for various scenarios; 6) due to a significant decrease in trash volumes subject to our solid waste management fee and to the unexpected expenses in our compost program, CSWD chose to raise the solid waste management fee after 4 years instead of the desired 5 years effective in FY14.

DROP-OFF CENTERS located in Burlington, Essex, South Burlington, Milton, Williston, Richmond, and Hinesburg are available to District members who prefer to self-haul their trash and recyclables. The MATERIALS RECOVERY FACILITY in Williston is owned by CSWD and privately operated by Casella Waste Management. The ENVIRONMENTAL DEPOT and the ROVER are CSWD's hazardous waste collection facilities for residents and businesses.

FY13 was a difficult year for CSWD's new COMPOST facility. Following the discovery of trace amounts of persistent herbicides in compost at the end of June, 2012, staff spent the majority of the next 12 months launching a massive customer service response to address more than 500 affected gardens while simultaneously delving into testing and research about persistent herbicides and their regulation. Sales of all compost products were halted for over a year, tougher regulations were demanded on a state and federal basis and improvements have been made in both areas. Horse manure was identified as the main source of the herbicides and it is no longer accepted at the compost facility. Better lab testing methods have been promised by the chemical manufacturers while staff has begun to carry out extensive growth trials to ensure product quality moving forward. Compost inputs have increased and sales are expected to resume in FY14.

A variety of EDUCATIONAL PROGRAMS and tools are available to assist residents, schools, municipalities, organizations, and businesses to reduce and properly manage their wastes. The CSWD Hotline (872-8111); Website: ([www.cswd.net](http://www.cswd.net)); e-newsletter; presentations; technical assistance; displays; workshops; facility tours; informational brochures; recycling bins and compost collectors (9,400 distributed); signage; discount compost bins; special event container loans; and grants are part of this positive community outreach.

CSWD provides funding and staff time to support GREEN UP DAY efforts in Chittenden County. The fall and spring APPLIANCE and TIRE ROUND UPS brought in 1,344 major appliances and 9,396 tires at no charge from 3,173 households saving them over \$40,000 in fees. The COMMUNITY CLEAN UP FUND helps members keep their communities clean and litter free throughout the year. \$4,700 were expended by CSWD's member municipalities.

*This report was edited due to space limitations. Please contact the Town offices for a complete copy or visit [www.cswd.net](http://www.cswd.net)*

## VERMONT LEAGUE OF CITIES AND TOWNS

The Vermont League of Cities and Towns (VLCT) is a nonprofit, nonpartisan organization that is owned by its member municipalities and directed by a 13-member Board of Directors comprised of municipal officials from across the state elected by the membership.

VLCT's mission is to serve and strengthen Vermont local government. All 246 Vermont cities and towns are members of VLCT, along with 145 other municipal entities, including villages, solid waste districts, regional planning commissions and fire districts.

Vermonters use local government services—including highways, police, fire, recreation, libraries, sewer, and water—on a daily basis. In large part, volunteer elected and appointed municipal officials lead these local governments.

VLCT provides the following services to its member cities and towns, so that they may provide their citizens with quality services at affordable costs:

**Legal, consulting and education services.** In the past year, VLCT answered nearly 3,000 inquiries for assistance from municipal officials. Our Municipal Assistance Center (MAC) conducted 23 workshops that attracted more than 1,500 attendees. Our new Municipal Dog Control Workshop, for example, drew an audience of more than 100. Additionally, MAC conducted 14 “on-site” workshops held at municipal offices on a wide range of topics. Handbooks produced by MAC—including our new best-seller, “The Big Book of Woof,” which explains municipal officials’ responsibilities to dog issues—may be purchased or accessed free of charge on the Resource Library page of our website. The Library also contains nearly 1,000 other electronic documents, including technical papers, model policies, and newsletter articles that are accessible to the general public. MAC has also retained the services of professionals in municipal finance, administration, and policing to provide consulting advice to towns.

**Advocacy.** VLCT's Advocacy Department lobbies the state and national governments to ensure that municipalities have the resources and authority they need to serve their citizens. VLCT is a leader in the education property tax debate, enhancing local voter authority in governance decisions, land use discussions such as lakeshore zoning and renewable energy generator siting, and securing revenues for town highway and bridge maintenance programs. Municipalities will face significant challenges in the 2014 legislature as limited financial resources at the national and state level force more demand for services to the local level.

**Purchasing opportunities to provide needed services at the lowest cost.** Examples include municipal unemployment, property, casualty, and workers’ compensation insurance coverage for town operations. The VLCT Health Trust continues to assist towns with Vermont Health Connect and to help municipalities not in the exchange secure health insurance through the marketplace. The substantial municipal damage resulting from Tropical Storm Irene and the storms of the summer of 2013 makes the value of **VLCT Property and Casualty Intermunicipal Fund (PACIF)** to all our members painfully clear, as they benefitted from the broad coverage, excellent re-insurance, and prompt service and claims payments. In 2010, our three Trusts were responsible for \$43 million in municipal tax dollars spent for insurance and risk management services.

To learn more about the Vermont League of Cities and Towns, including its audited financial statements, visit the VLCT website at [www.vlct.org](http://www.vlct.org).



Kate Webb, Sally Soule and Joan Lenas at the 250<sup>th</sup> Celebration.



5420 Shelburne Road, Suite 300, Shelburne, VT 05482  
Telephone 802-383-1234 Fax 802-383-1242

December 11, 2013

Residents of the communities of:

**Shelburne School District**

Fiscal Audits of Chittenden South Supervisory Union and its member schools are now the responsibility of the Supervisory Union Board.

Audits for Fiscal Year 2012-2013 were completed, reviewed and approved by the Supervisory Union Board on November 13<sup>th</sup>, 2013.

Audit copies are available on the web:

<http://www.cssu.org/cms/lib5/VT01000775/Centricity/Domain/69/SCSFinalAuditRevised.pdf>

They are also available by contacting the Chittenden South Supervisory Union Offices directly.

Respectfully Submitted,

A blue ink signature of Colleen MacKinnon, written in a cursive style.

Colleen MacKinnon  
Board Chair, CSSU

Respectfully Submitted,

A blue ink signature of Robert Mason, written in a cursive style.

Robert Mason  
Chief Operations Officer, CSSU

## ABSTRACT OF SCHOOL MEETING

March 4 & March 5, 2013

The School Meeting was called to order on March 4, 2013 at 8:28 p.m. in the Shelburne School Gymnasium by Moderator Tom Little who introduced the School Director Chair Russ Caffry. He in turn introduced the School Board members to the audience: Robert Finn, David Connery, Katherine Stockman and Tim Williams Also introduced were CVU School Directors Susan Grasso, Susan Holson and Joan Lenes. Russ Caffry also introduced Co-Principals Allen Miller and Pati Beaumont of the Shelburne Community School and Bob Mason CSSU Director of Operations.

**ARTICLE I:** To hear and act upon the reports of the Shelburne School District Officers. Passed by show of blue ballots.

**ARTICLE II:** Shall the voters of the Shelburne Town School District authorize the Board of School Directors to borrow money by issuance of bonds or notes not in excess of anticipated revenues for the next fiscal year? Passed by show of blue ballots.

**ARTICLE III:** Shall the Shelburne School District hold its 2014 Annual Meeting on Monday, March 3, 2014 at 7:30 p.m. to transact any business not involving voting by Australian ballot? Passed by show of blue ballots.

School Director Chairman Russ Caffry presented the school budget (Article V to VIII) that are Australian ballot items. The FY proposed budget for fiscal year 2013/2014 is \$11,995,493 a 4.34% increase from 2013 fiscal year. The estimated tax rate is \$.9004 a 2.9% change from 2013 fiscal year. Chairman Caffry then referred to the other articles Article VIII (a school bus purchase), Article IX (certain public improvements) and Article X (authorization for the fund balance). He stated the number of students is now 774 up 22 students from the previous year and the per pupil spending is \$13,458.

Susan Holson, CVU School Director, gave a presentation on the Champlain Valley Union High School budget to be voted on by Australian ballot on Tuesday, March 5, 2013. The CVU proposed budget for fiscal year 2013/2014 is \$22,038,941 which is a 2.86% increase from 2012/13 The estimated tax rate is \$.4849 a 4.21% increase from fiscal year 2012/2013.

Ms. Holson also referred to the Article VIII (issuance of notes of \$210,000 for purchasing 2 school buses), Article IX (issuance of bonds of \$328,000 for public improvements and Article X (allocation of current fund balance of \$154,000).

There was audience participation. Dawne Hammers asked about the bus situation. Do we need so many buses and how many kids are riding them? Bob Mason stated there are 57 buses for the entire CSSU district. Adam Bartsch also asked about the capacity of buses and he does not see many kids riding them. Bob Mason stated they are constantly monitoring the bus situation and that what people see as empty buses get full before dropping students off at school.

Tom Parris asked about the math curriculum. Principal Miller stated that due to the enhanced math curriculum test scores are better. Ann Hogan asked about the 14% increase in health insurance and asked if there was competitive bidding for it. Chairman Caffry stated with the union negotiations teachers now contribute 15% for their health insurance. Allison Cranmer asked if there was any thought to leasing buses versus purchasing them. Bob Mason stated with purchasing them we get state aid.

Rad Romeyn offered a gesture of appreciation to the School Board for what he feels is the best school in Chittenden County.

**ARTICLE IV:** To transact any other business to come before said meeting.

There was no additional business to transact.

A motion was made, seconded and carried to recess the School meeting at 9:10 p.m. until Tuesday, March 5, 2013 at 7:00 a.m. at the Town Center Gym. 174 voters out of a total of 4990 registered voters appeared at this March 4, 2013 School Meeting. Tuesday, March 5, 2013 the School meeting was reconvened at the Shelburne Town Center Gymnasium at 7:00 a.m. Justice of the Peace Carroll Ockert swore in the ballot clerks at 7:00 a.m., 11:00 a.m., and 3:00 p.m.

### VOTED IN THE BOOTH

School Director for three years: Robert Finn

School Director for two years: Tim Williams

C.V.U. School Director for three years: Joan Lenes

### SCHOOL

**ARTICLE V:** Shall the voters of the Shelburne Town School District adopt a budget of Eleven Million, Nine Hundred Ninety-five Thousand, Four Hundred Ninety Three Dollars (\$11,995,493) for the school year beginning July 1, 2013 and ending June 30, 2014?

Yes 1000 No 604

**ARTICLE VI:** Shall the voters of the Shelburne Town School District authorize the Board of School Directors to borrow money by issuance of notes not in excess of One Hundred Thirteen Thousand Dollars (\$113,000) for the purpose of purchasing one (1) school bus to be financed over five years.

Yes 977 No 636

**ARTICLE VII:** Shall the voters of the Shelburne Town School District authorize the Board of School Directors to issue general obligation bonds or notes in the amount not to exceed Fifty Thousand Dollars (\$50,000) for the purpose of financing the District's share of the cost of making certain public improvements, viz Lighting Upgrades to the Shelburne Community School, the aggregate estimated cost of such improvements being the District's bonded indebtedness for such purposes estimated to be Fifty thousand Dollars (\$50,000)?

Yes 1089 No 513

**ARTICLE VII:** Shall the voters of the Shelburne Town School District authorize the Board of School Directors to assign One Hundred Sixty-Five Thousand Dollars (\$165,000) of the school district's current fund balance as revenue for the 2013-2014 school years, and assign the remaining balance as revenue for future budgets?

Yes 1195 No 393

A total of 1652 out of 4990 registered voters (33.1%) appeared Tuesday, March 5, 2013 to cast their ballot in this Town Meeting. Of this total 283 were absentee ballots.

Respectfully submitted: Colleen T. Haag, Town Clerk

## **SCHOOL BOARD REPORT**

The Shelburne Board of School Directors include Russ Caffry (SSD Chair and CSSU Rep), Dave Connery, Robert Finn (SSD Vice-Chair and CSSU Rep), Katharine Stockman (CSSU Rep), and Tim Williams (Clerk). The Board of the Shelburne Community School (SCS) offer the following items of note in 2013:

- Budget Development and Tax Impact: The 2013-2014 budget article of \$11,995,493 was up 4.34%, translating into Education Spend per Equalized Student of \$13,458 (up from \$13,052). After factoring in the statewide tax rate, block grant, and Common Level of Appraisal, the tax change attributable to Shelburne Community School was projected to be an increase of 2.91%.
- While facilities maintenance and upgrades are conducted routinely, focus is being given to a major capital plan that will involve mechanical and structural replacement and enhancement to meet future safety, health, energy, and operational requirements. Replacement of playground equipment is also high on the list.
- This fall we saw preK-8 student enrollment increase from 762 to 766. Co-Principals Pati Beaumont (K-5) and Alan Miller (6-8) with help from the Supervisory Union, administer an outstanding team of teachers, special educators, curriculum coordinators, and paraprofessionals to optimize the educational experience of our children and prepare them for a lifetime of learning and achievement. Matching these resources to the changing enrollments of each grade is one of the many responsibilities which they handle so well.
- In addition to our educators' ongoing professional development to implement and facilitate Common Core State Standards and SBAC, our administrators and coordinators participate in the Harvard Strategy in Action workshop and on-line. The goal is to focus our resources more effectively in support of all students to achieve their learning potential.
- SCS accomplishments and awards in the last year include:
  - Nationwide recognition as a US Dept of Education Green Ribbon School based on outstanding energy conservation, environment education, and waste reduction programs by both students and faculty.
  - Recognition by US Environmental Protection Agency and Efficiency Vermont as an EnergyStar rated school, one of only ten in the entire state. This is based on the significant efforts to improve the energy efficiency of all school systems as well as instituting behavioral changes that have resulted in significant savings over the past five years.

- Recognition by the Vermont Agency of Education for academic excellence based on exceeding the statewide averages on the New England Common Assessments in Reading, Writing and Math by over 15% for all students in grades 3-8.

Shelburne supports public education and creates a learning environment where children thrive. All those who work at our Community School, from the administration, to the faculty and staff, to the PTO and many volunteers, are committed to providing our children with a high quality education that prepares them to be lifelong learners and contributing members of a global society. Our thanks go to them for their efforts and to our community for its support. In this, Shelburne's 250<sup>th</sup> year, our Community School stands as a core investment we are making to secure a bright future for our most precious resource, our children.

Respectfully submitted,  
Robert Finn, Vice-Chair



## SUPERINTENDENT OF SCHOOLS REPORT



Dear Families and Friends of CSSU,

This annual report is a great opportunity to once again share our beliefs, our work and our successes over the last year, and let you know where our attention will be in the near future.

Our mission is clear – to ensure that our work results in each and every one of our students being a critical and creative thinker, an active and collaborative learner, a responsible and respectful human being, a contributor to the greater community, and one who pursues excellence.

Our work is focused. We have clearly articulated outcomes that delineate our expectations. We have designated academic indicators that let us know how we are doing in terms of realizing our outcomes at the school and student level. We are currently actively engaged in determining civic and social responsibility indicators and transferrable skills indicators. We will share our results on all of these indicators annually. This will guide our work.

We know that we do our best work when we all work together towards our common goals. We know that one of the best ways that teachers and administrators improve is by learning from other teachers and administrators. We structure our work to make sure that happens. All of our curriculum and professional development work includes teachers and administrators in all the CSSU schools. Our administrator meetings are professional learning communities where the agenda is developed collaboratively and there is ample time to learn together and from each other.

The Chittenden South Supervisory Union has excellent schools, great teachers and successful students. This does not happen by accident. Our teachers have a core belief in all students and focus on what it takes for all children to learn and achieve. Our principals are instructional leaders who work hand in hand with faculty and staff to improve their collective capacity to improve as a system. Our board members devote countless hours and energy to ensure that our governance system supports excellence in our schools. Our communities – YOU – are extraordinarily supportive of our efforts and we are grateful.

I hope you will find the town school district pages of this report informative and inspiring.

Sincerely,  
Elaine F. Pinckney  
Superintendent of Schools

The CSSU mission is to develop citizens who

**LEARN**

actively and collaboratively

**THINK**

creatively and critically

**LIVE**

responsibly and respectfully

**CONTRIBUTE**

positively to their community

**PURSUE EXCELLENCE**

in their individual interests

## SHELBURNE COMMUNITY SCHOOL REPORT

This school year began with a change in leadership as we bid a sad farewell to Special Education Director Scott Orselet as he retired in July, but were incredibly fortunate to welcome Jon Strazza to the SCS family. Jon comes to us after a long, successful tenure as a special educator at the Camel's Hump Middle School. We continue to change as a school to better meet the strengths and academic needs of all our students in an environment that is safe, nurturing and inspiring. Throughout the entire school, our work continues to ground itself around the CSSU and SCS Mission Statement. As it states, we truly are committed to developing students who learn actively and collaboratively, think creatively and critically, live responsibly and respectfully, contribute positively to their community, and pursue excellence in their individual pursuits.

Our School Action Plan serves as a guide to our continued growth as we prepare our students for success in high school and beyond. We invite you to read our full Action Plan on our SCS website, but will briefly summarize our progress in each of the seven areas addressed by a specific School Action Plan committee.

### **2014 Math School Action Plan Update**

Our goal to continually improve student achievement in math has been spearheaded by three initiatives this year:

- implementation of the new K-2 Bridge math curriculum which is now aligned with the Common Core State Standards in mathematics
- implementation of the new Connect Math Program (CMP3) which is also aligned with the Common Core State Standards in mathematics
- continuing our work with the Teacher's Development Group to provide all K-8 teachers of mathematics with ongoing, embedded professional development through the Math Best Practice Studios.

All three initiatives are part of the CSSU K-8 Math Initiative and the focus of our efforts to continue to improve our math program, evidenced by continuing improvement in our NECAP scores at all grade levels. Over the next two years all SCS math teachers in grades K-8 will be participating in professional development helping us all move towards research based best instructional practices. The Bridges math program that we transitioned to two years ago at for grades 3-5 is now well established and is making the positive impact on student learning that we had hoped for. In middle school, beyond implementing CMP3, our teachers are working to align the curriculum of the Algebra Placement Program with the Algebra 1 course at CVU to assure that students are well prepared for their high school math courses. All of the work is designed to have our students prepared for success on the new SBAC Assessments that will replace the NECAPs in the spring of 2015.

### **2014 Literacy School Action Plan Update**

In order to maximize student learning and growth in the area of writing, literacy teachers have been focusing on the following initiatives:

- continued refinement of the on-demand common assessment that are given in the fall and spring to all students in grades 3-8
- K-5 professional development in the Lucy Calkins Writing Curriculum, with a plan for implementation with students over the coming year
- K-8 professional development in the Common Core State Standards areas of student use of evidence and elaboration

This work expands on our previous years focus of improving our students' ability to read and analyze complex, informational text. Teachers have been working to implement specific teaching strategies in all content areas, not only in language arts class but science, social studies, math and even the unified arts such as music and art. Unit and lesson plans have also been revised to incorporate new strategies for vocabulary as well as evidence and elaboration. Much of this work has been done collaboratively with teachers from all K-8 CSSU schools working together to strengthen this work for all of our students. Our usage of the Vermont Young Writer's Digital Classroom Project, an online collaborative writing community, has continued to expand and is having positive results for engaging our students in both reading and writing.

### **2014 Science School Action Plan Update**

In order to maintain what has been consistent growth in our fourth and eighth graders performance on the NECAP Science Assessment, science teachers K-8 have been focusing on the following initiatives:

- implementation of anchor tasks and common science inquiry assessments for all students in grades K-8
- review of the Next Generation Science Standards, with a goal of aligning our K-8 curriculum with the NGSS throughout the 2014 /15 school year. .

We continue to work as a school and with CSSU to refine our common assessments (anchor tasks) that both model and assess science inquiry. The NECAP Science tests (given in May to students in grades four and eight) highlighted that this ongoing work has been successful, with our fourth grade students improving over 5% from their scores in 2012. This data continues to highlight the need for us to focus on the process of inquiry, and therefore developing units for hands-on exploration has been the focus of professional development for science teachers this year. We also are fortunate to be able to continue our collaboration with the PTO that provides all students in grades K-3 with regular access to the Hands-On Nature curriculum, as well as our continued partnership with Shelburne Farms to provide some outstanding field trip opportunities for all students.

### **2014 Social Studies School Action Plan Update**

In support of our work to implement the Common Core State Standards over the coming year, much of our work in social studies has been around reading and writing initiatives:

- expanding our students ability to read and comprehend informational text, through the teaching of specific strategies for reading complex text in the areas of social science, geography, cultural studies and current events
- professional development for teachers on strategies for teaching the use of evidence and elaboration to draw and support conclusions

Our work on refining units of study at each grade level also has continued. This past summer several teams came together for full collaborative days to continue to refine units that explore topics such as the history of Shelburne, the nature and ecology of Shelburne Farms, or relationships between revolutions such as the American, French and current Middle East. Our middle school teachers have also continued their work on clarifying the core set of essential questions that will guide the alignment of both curriculum and assessment on all teams over the coming years.

### **2014 Coordinated School Health and Wellness School Action Plan Update**

With an overall goal of creating and promoting wellness opportunities for our entire school community, students, parents, staff, and faculty, the Coordinated School Health and Wellness team has had another busy year. They have written monthly newsletter articles to communicate important health themes and hopefully bridge the work between school and home. Through other projects such as Walking Wednesdays, Fit February, and middle school Skills4Life, students and teachers work together to promote overall health and wellness. There have also been expanded afterschool opportunities for both students and staff including Zumba, yoga, mindfulness training, and a fitness club for Kidz. The SCS FEED Committee has promoted healthy eating throughout our school including our school cafeteria, started SCS vegetable and herb gardens, and promoted nutrition through taste tests and classroom activities such as Salsa Week. We also continue to build on and develop the support systems and practices that promote responsible and independent positive student behavior and learning. Through our guidance curriculum and the Responsive Classroom model, we are working hard to ensure a positive school climate and safe environment for all SCS students and staff.

### **2014 Technology School Action Plan Update**

The primary goal of our Technology School Action plan is:

- provide teachers with the necessary skills and equipment to incorporate appropriate technology in their teaching to improve student engagement and address individual students' needs.

SCS has continued to expand the opportunities for students to utilize technology to support their education. Computer labs with interactive whiteboards, classroom sets of laptops and iPads, library based e-readers for access to online texts, and robotics sets for both classroom and afterschool use are just a few examples of how students at all levels are able to access technology throughout their school day. Every classroom is equipped with an LCD

projector and Elmo document camera to support teachers integration of technology on a daily basis. It is not uncommon for assignments to be turned in, assessed, revised and noted on a grade report for students/parents - all without a single sheet of paper being exchanged. Technology is also working to continually build connections between home and school, with webpages, blogs, googledocs and Jupitergrades all striving to improve our communication systems. Much of our school communication such as the newsletter, team updates, and even school closure information is now transmitted electronically to families. There is also intentional instruction on the potential downsides of these digital technologies, with lessons on digital communication, cyber bullying and internet safety taught at appropriate levels. Our work at SCS is aligned with similar work at CSSU, which this year has included a system wide audit in order to clearly assess technology in terms of available resources, teacher training and student use. As this data becomes available this spring, we will be looking for opportunities to use our wealth of technology to better meet our teachers', students' and families' needs.

### **2014 Arts Integration School Action Plan Update**

Recognizing that music, visual arts, drama and motion can enrich our students' learning in every area, our goal has been to seek ways to make intentional connections between core concepts of math, literacy, science and social studies and the arts. With grant funds from the Vermont Arts Council, Artists in Schools program, eight teachers have been working with artists from the Flynn to incorporate theater, dance and music into their core curriculum. Collaborations with drumming and math, painting and poetry, drawing and storytelling are just a few of the creative connections staff members have made throughout the past year. The performing arts continue to be a vibrant part of our community, with opportunities for students to participate in a variety of vocal groups, bands, and even a spring school musical. This year we have been able to add a Stage Band, with twenty-five budding jazz musicians meeting before school twice each week to build their musical improvisational talents. In just our second year of participation, over twenty-five students were selected to participate in the Chittenden County District Music festival, based on their outstanding auditions.

We have a strong commitment to meet the strengths of all children, and support this through other initiatives as we look at the "whole" child. For grades K-2 we kicked off the winter once again hosting the Imagination Playground sponsored by the Green Mountain Children's Museum. The "playground" is actually a large box full of blue, molded foam cubes, noodles, bricks and cogs that our students used to build and rebuild in creative and collaborative ways. We have after school "Homework and Help" clubs on all teams in grades 4-8, to extend the day for students who may need extra support keeping up on their studies. Our three summer school programs served over one hundred students as well, providing as much as five weeks of high quality instruction in math and literacy to help students in need of remediation or additional support. SCS also sponsors the Part2 Afterschool Program, which in just its first year of operation already is providing afterschool daycare and enrichment opportunities for nearly one hundred different students each week in grades K-6. Over seventy percent of our middle school students participate in our extracurricular program which includes sports, performing arts, and SKAT (Shelburne Kids Activities Together) which offers activities such as fly tying, robotics, international cooking, astronomy and calligraphy. Fire Safety Day continues to be supported through the generosity of our local firefighters. Our PTO, with help from generous town businesses, has sponsored many of these events, as well as continuing to support teams, special teacher projects and our facility. We are very fortunate to be part of a community which is committed to ensuring that "each child investigates, masters and applies the knowledge, skills, values and behaviors necessary for lifelong learning and meaningful participation in a global society."

Respectfully Submitted,  
Allan Miller and Pati Beaumont - SCS Co-Principals





# Connecting Youth in Chittenden South

CY was created in 1990 as a volunteer organization and has grown to become a district-wide prevention coalition with 9 staff (approximately 5 equivalent full time employees). Our mission is to promote a culture that develops in our youth the power and conviction to make healthy choices. Our strategies include comprehensive planning and coordination of education, prevention, and early intervention programs. We believe that success can be achieved only by involving all segments of our schools and community and we partner with more than 150 businesses and organizations in our work. Many of CY’s programs are school based (the Student Assistance Program, CY Mentoring, CY LEAD and Improv youth based prevention groups, and research-based prevention/health curricula), while others are community-wide (parent education, education campaigns, START party patrols, healthy community design, etc.) These programs are not extra supports for youth, but are critical in helping our schools meet state prevention education requirements and ensure academic excellence while also contributing to a safe and healthy community.



## Does Prevention Work? You Bet It Does!

Not only does the vast body of research show that substance abuse prevention efforts decrease the rate of substance use disorders in a variety of settings, but our local evaluation confirms this. CY uses the Youth Risk Behavior Survey to assess progress on our prevention goals and we have seen significant gains over the past 15 years. Not only do CY’s prevention programs improve the health and wellness of youth, they also make financial sense. If we invest in youth prevention efforts today, we can save money on the social and treatment costs associated with substance use and addiction tomorrow. Recent data indicates that for each dollar invested in research-based prevention programs, a savings of up to \$10 in treatment for alcohol or other substance abuse can be seen (National

Institute for Drug Abuse brief, 9/2009).

## Some 2013 Successes

**Student Assistance Program**— Student Assistance Counselors at the middle and high school met with more than 160 students who were struggling with their own or someone else’s substance use. Additionally, CY’s Student Assistance Counselors provided more than 400 hours of required, evidence-based substance use/abuse education to students across CSSU.

**CY Mentoring** - Linked 130 5th-8th graders with caring adults in the community. Almost 90% of both mentors and students rated the program as “excellent.” Youth involved in CY Mentoring experienced an improved sense of connectedness and teachers reported positive changes—65% said that youth participants showed a better attitude toward school and 43% saw improved school work.

**Peer Leadership Programs - Leadership Education**—*The Anti-Drug (LEAD), Vermont Kids Against Tobacco (VKAT), Our Voices Exposed (OVS)* – CY’s peer leadership programs were active and reached more than 400 students through speaker presentations, substance free activities and peer leadership education across all CSSU middle schools as well as at the high school.

**Parent Education** - CY’s parent initiative – “Lead by Example”, intended to help reduce underage drinking continued to increase parents’ knowledge of social host laws and provided a myriad of resources and recommendations for how to talk to their children about difficult topics.



## Funding

CY is funded by numerous self-generated grants, support from the Chittenden South Supervisory Union and donations from individuals and businesses. Please consider becoming a “Partner in Prevention” by visiting our website at [seewhy.info](http://seewhy.info) to find out about the many ways you can support prevention efforts in CSSU and to make your tax-deductible donation today. If you have any questions or would like to learn more about CY, please contact CY Director, Christine Lloyd-Newberry at (802)383-1211 or by email at [cnewberry@cssu.org](mailto:cnewberry@cssu.org). You can also visit us online at [www.seewhy.info](http://www.seewhy.info) or <https://www.facebook.com/connectingyouth>.



**Join our mailing list today** to receive periodic updates about CY programs and events - <http://www.seewhy.info/emailist.shtml>. We sincerely appreciate your support and wish you all the best in 2014!

CY Board of Directors: *Duncan Wardwell, Chair; Jennifer Mitchell, Co-Vice-Chair; Rosemary Webb, Co-Vice-Chair; Mitch Barron, Matt Bijur, Audrey Boutaugh, Jim Buell, Joan Lenes, Dan Shepardson, Gretchen Williamson*

# NOTES

# NOTES

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# NOTES



More Photos of Shelburne's 250<sup>th</sup> Celebration



## GENERAL INFORMATION

**TOWN WEB SITE:**      <http://www.shelburnevt.org>

Check the web site for helpful information, including calendar of events and meetings, meeting agendas and minutes, contacts, forms, employment opportunities, Recreation Dept. and Pierson Library events and programs, other Town departments information and much more.

### TOWN PHONE NUMBERS

#### EMERGENCY: DIAL 911

#### NON-EMERGENCY PHONE NUMBERS

FIRE .....	985-2366	ASSESSING.....	985-5115
POLICE .....	985-8051	WATER - OFFICE.....	985-5120
RESCUE .....	985-5125	WATER - SHOP .....	985-5122
TAX PAYMENT INFO.....	985-5120	SEWER .....	985-3700
TOWN CLERK .....	985-5116	HIGHWAY. ....	985-5123
TOWN MANAGER .....	985-5111	PIERSON LIBRARY.....	985-5124
ZONING .....	264-5032	COMMUNITY SCHOOL.....	985-3331
RECREATION .....	985-9551	CVU HIGH SCHOOL.....	482-7100
ANIMAL CONTROL.....	985-8051	CSSU OFFICES .....	383-1234
GENERAL INQUIRIES .....	985-5110	TOWN OFFICE FAX .....	985-9550

#### MEETINGS

**Selectboard** – 2<sup>nd</sup> & 4<sup>th</sup> Tues. of the month; 7:00 P.M., Town Center.

**Planning Commission** – 2<sup>nd</sup> & 4<sup>th</sup> Thursday of the month, 7:00 P.M., Town Center.

**Development Review Board** – 1<sup>st</sup> & 3<sup>rd</sup> Wednesdays of the month, 7:00 P.M., Town Center.

**Water Commission** – Monthly meetings; check web page or call for dates, Town Center.

**Pierson Library Bd. of Trustees** – 3<sup>rd</sup> Thursday of the month, 6:30 P.M., Pierson Library.

**Recreation Committee** – Contact Rec. Dept. for meeting dates.

**Shelburne School Board** – 2<sup>nd</sup> Wednesday of the month, 7:00 P.M., CVU High School.

**CVU High School Board** – 2<sup>nd</sup> Wednesday of the month, 7:00 P.M., CVU High School.

**CSSU Board** – 2<sup>nd</sup> Wednesday of the month, 5:00 P.M., CVU High School.

#### CAT and DOG LICENSES

Cat and Dog Licenses are due on or before April 1. New registrations and renewals can be done by mail. A copy of a current certificate of rabies vaccination must be filed with the Town Clerk. After April 1 a 50% additional fee is charged. Fees are as follows:

Unneutered dog, cat, or wolf-hybrid: \$15.00

Neutered dog, cat, or wolf-hybrid: \$11.00

Shelburne has an Animal Control Ordinance. Copies are available in the Town Clerk's Office.

#### YOU CAN CONTACT YOUR LEGISLATOR

By calling the Sergeant at Arms at 800-322-5616 or 802-828-2228, or faxing to 802-828-2424, or email to [sgtatarms@leg.state.vt.us](mailto:sgtatarms@leg.state.vt.us) Clearly note the recipient's name when sending fax or email.

ALSO:      Rep. Kate Webb  
             [kwebb@leg.state.vt.us](mailto:kwebb@leg.state.vt.us)  
             Phone 985-2789

             Rep. Joan G. Lenes  
             [jlenes@leg.state.vt.us](mailto:jlenes@leg.state.vt.us)  
             Phone 999-9363

The Legislative web site at [www.leg.state.vt.us](http://www.leg.state.vt.us) has up to date information on what is taking place in the Legislature.

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