



# Town of Shelburne, Vermont

CHARTERED 1763

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TO: Shelburne Selectboard  
FROM: Town Manager Lee Krohn, AICP  
RE: Proposed Budget for Fiscal Year 2021-2022  
DATE: January 8, 2021

Pursuant to the Shelburne Town Charter, please find attached a proposed budget for FY'22 for your review and consideration at our public hearing which will begin and be held as a part of our regular meeting on Tuesday, January 12, 2021.

Credit goes to department heads and committees who heeded the call to manage costs yet again; and to Peter Frankenburg for his constant, superhuman efforts

As discussed previously, efforts were made to hold the line as much as possible, while acknowledging fixed or unavoidable costs such as debt, collective bargaining agreements, and other external drivers and assessments. Indeed, the foundation of this budget is the uncertainty of property tax and other revenue sources in the COVID environment, while at the same time continuing to provide essential public services that our community needs and has come to expect.

As you know, we are still negotiating the Police Union contract, so some level of unpredictability remains there. However, there is also good news: Green Mountain Transit's assessment is down by 5%, VLCT/PACIF's insurance cost is down by 7%, and dues to VLCT, CCRPC, and GBIC remain flat for next year. MVP's health insurance premiums are up 4%, far less than BC/BS again this year; this remains a very good choice for both health insurance coverage and cost containment<sup>1</sup>.

Key assumptions or highlights built into this proposed budget include:

Cost of living adjustment for non-Union employees: 2%

Rationale: while the New England regional CPI appears to be roughly 1.1%, and the Board had discussed informally a 1.5% COLA, I believe that our employees, our most valuable assets, deserve at least a small raise in pay beyond COLA. If the New England Regional CPI has in fact risen 1.1% as reported, then even a 2% COLA represents less than a 1% actual pay increase for staff. You may recall when we had this same conversation last year, the net difference then between 1.5% and 2% was only about \$7200. It would be a bit more this year, but hardly material in the scheme of a \$9M+ operating budget. In addition, while perfect harmony between Union and non-Union employees is rarely possible, the current AFSCME contract provides for annual pay increases of 2% or COLA, whichever is greater, and the NEPBA contract has typically offered 3%, reflecting the nature of Police and Dispatch work.

Administrative Services: includes increased funding for a cloud-based backup and virtual server availability in case of a ransomware attack or primary server failure. These are simply essential costs of doing business these days, where so much of what we do is computer based. Just read the news to understand the risks, as well as the costs incurred to restore systems.

Open Space Fund: Although I believe this should be proposed at \$0 this year, in light of fiscal constraints, I also realize that this will be an unpopular and unsupported proposal. By June 30's transfer, this fund will have nearly \$165,000 'in the bank', an amount unparalleled anywhere else in municipal departments. I recognize that sometimes, projects appear unpredictably and require certain funding to help along, but at the same time, few such projects are consummated quickly. More immediate needs in real estate transactions like these typically relate to property appraisals or other similar costs that can easily be handled by funds currently available, and which should also be sufficient for any imaginable 'local match' need required by any external funding source.

That said, presuming that funding will be included for this purpose, then I offer a two-part proposal as a "Plan B": I propose level funding of *up to* \$30,000, to be matched on a 1:1 basis with private, Shelburne business- or resident-based fund raising. This would be a win-win scenario, where NRCC can seek the easier route of municipal funding, yet be motivated to help raise the amount of money they believe is actually needed for their purposes by leveraging those local tax dollars as a match to private fundraising.

As you may have heard me state before, this should not be interpreted as opposing land conservation. I was a founding member and served as President of a community land trust for a number of years, and personally spearheaded and consummated an array of land conservation projects and their associated grant writing and private fundraising activities. I just feel that relying solely on Town funding limits opportunities, and further, that the Library Trustees demonstrated clearly the power and value proposition of volunteer-based, matching grant fundraising. The same can apply and work here.

Traffic Safety Improvements/Sidewalk Maintenance: as agreed by the Selectboard, these are all now bundled into a single line item of \$50,000. As discussed, this represents an increase of \$20,000 over the current fiscal year, but acknowledges that these matters have been designated as a high priority, and that there are needs in many parts of Town. Even this amount won't solve all desires or needs, but should help us start to make tangible improvements in at least several areas. Clearly, incremental progress may be less than desired, but as with all other municipal wishes and needs, it's a balance with fiscal realities and constraints. There will never be enough money to do everything we'd like, certainly not all at once, but no mountain is climbed in a single step. Remember also that separate funds are maintained in this budget for the Irish Hill path project, so the actual total funding and work effort dedicated to bike/ped/traffic safety is significant.

Dispatch Communications Improvements: level funded at \$25,000. This is not nearly enough to solve known problems, but we have to keep chipping away at the issues, and these are costs that we must bear, whether dispatching solely for ourselves or as we do now, for over 30 different emergency service agencies. Known grant sources do not consider fixed-base infrastructure eligible; they fund only portable and mobile radio equipment. And while adding a surcharge onto our Dispatch agency contracts may sound like a way to help fund these needs, it's a tricky, dynamic balance. Given technology, dispatching can be done from almost anywhere. While our current agencies are very happy with our service, and have accepted our new approach to flat-fee billing (with reasonable cost increases included), the fact is that if we raise our fees too high, these agencies can easily transfer to another Dispatch center.

Known or potential bond items: As you know, in addition to a vote on the operating budget, there will be a separate ballot item regarding the prospective future Fire/Rescue station – here, specifically, to consider the cost of purchasing the property and constructing shared infrastructure with Healthy Living. Essential details regarding final costs are still in discussion, but the total will be close to \$1M.

As you also heard during the Fire Department’s budget presentation, there are also three other requests, each of which would require financing, and thus separate ballot items, if the Selectboard accepted them for inclusion in the warning. In presenting these requests, it is acknowledged that there is never a good year for big ticket items; that this year presents its own unique, greater than normal challenges; and that just the land purchase bond item is a very significant request on its own. That said, with or without the land purchase, other Fire Department operational wishes or needs still exist. These include:

Apparatus Radio Upgrades - \$ 52,000.00  
Marine 1 Replacement - \$110,000.00  
Car 1 Replacement - \$ 85,000.00

You have become aware of the multi-faceted challenges in emergency services communications. Last year, the voters approved financing of a complete radio system upgrade for the Police Department. More recently, you’ve heard about Dispatch communications infrastructure, as well as challenges that our Rescue Squad has with radio communications, and their proposal to upgrade systems. Similarly, the Fire Department also faces ongoing challenges. We tried twice before with very time-consuming grant applications to fund some of these needs for both Fire and Rescue, but as always, there were far more requests for funding than funds available, and we were not successful. We have all reached a point where incremental upgrades must be made, within the context of the larger communications systems. Thus, the request for \$52,000 for apparatus radio upgrades, which I recommend including in the warning as a ballot item as a mission critical, life safety matter.

Regarding replacement of Marine 1, the primary Fire/Rescue boat, that was presented and discussed during recent budget discussions. While the \$110,000 requested is far less than the previous cost estimate, it’s still a big number. At that time, it was suggested that \$100,000 be paid from the Fire Apparatus/Equipment Reserve Fund, so that only \$10,000 would need inclusion in the operating budget. While this sounds like a possible, logical approach, there are financial concerns about the Town’s overall cash position, as has been discussed throughout this fiscal year. Peter Frankenburg can elaborate on this matter, and whether, if the Selectboard accepts this as another priority request for voter consideration, it should also be financed over time rather than using the reserve fund. There is little doubt that the boat should be replaced; it’s a matter of how to pay for it, and when.

As for replacement of Car 1: this has been pushed back several years already, and the Fire Department’s justification for it has not changed. That said, difficult choices have to be made, and in light of overall financial concerns as well as the land purchase bond vote and the possible items above, it is difficult to contemplate also putting this item on the ballot at this time.

Decisions do not need to be made on these items on January 12, but I thought it important to bring these to your attention as part of full and complete transparency on all items before us, and which need to be considered as part of the overall budget package and eventual Town Meeting warning/voting.

There are other aspects of the entire proposed budget that we will certainly discuss and scrutinize on January 12 and 19, but these are the primary assumptions and highlights. Otherwise, this proposed operating budget, before any separate bond-related items, is as you requested, with the “bottom line” being a 0% municipal property tax increase.

Thank you.

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<sup>i</sup> Regarding health insurance premiums and the potential for increased employee contributions: this proposed budget does not presently include such an increase. This is not to suggest it shouldn't be considered; rather, I believe this is a very sensitive issue that would require much more conversation and processing with our employees, and analysis as to various approaches that don't risk creating vastly inequitable impacts upon different employees' take home pay. Furthermore, if the Selectboard felt this absolutely essential to address in the upcoming fiscal year, we would have time to work through this, try to find a way to address it in a reasonable and acceptable manner, and it could conceivably take effect midway through the fiscal year. Such an approach would not create maximum possible savings, but would allow us to ease in to some form of increased employee contribution, and allow everyone to prepare for this emotionally and financially. Indeed, while we are again asking our employees and departments to effectively bear the brunt of fiscal challenges imposed upon the Town by external factors and forces, I urge us to tread carefully in this matter.

TOWN OF SHELBURNE  
 \*\*\*\* DRAFT \*\*\*  
 PROPOSED GENERAL FUND BUDGET  
 TOWN MANAGER SUBMITTAL  
 FISCAL YEAR 2021-22  
 July 1, 2021 TO June 30, 2022

**7-Jan-21**  
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**TOWN OF SHELBURNE  
GENERAL FUND FY 2021-22 PROPOSED BUDGET  
JULY 1, 2021 TO JUNE 30, 2022  
TOWN MANAGER SUBMITTAL 07-JAN-2021  
REVENUE & EXPENDITURE  
SUMMARY**

	FY 2019 2018-19 <u>ACTUAL</u>	FY 2020 2019-20 <u>BUDGET</u>	FY 2020 2019-20 <u>ACTUAL</u>	FY 2021 2020-21 <u>BUDGET</u>	FY 2022 2021-22 <u>BUDGET</u>	FY 2022 INCR <u>(DECR)</u>	% <u>CHG.</u>
<b>REVENUE CATEGORIES</b>							
1 Taxes, Penalties & Interest	\$6,482,029	\$6,951,434	<b>\$6,956,282</b>	<b>\$7,378,967</b>	<b>\$7,411,300</b>	\$32,333	0.4%
2 Town Clerk's Office	72,151	156,720	<b>185,710</b>	<b>169,620</b>	<b>121,315</b>	(48,305)	-28.5%
3 Highways & Public Works	179,998	221,260	<b>162,069</b>	<b>202,915</b>	<b>219,575</b>	16,660	8.2%
4 Police & Emergency Dispatch	763,897	545,200	<b>533,366</b>	<b>559,697</b>	<b>527,490</b>	(32,207)	-5.8%
5 Water & Sewer Admin.	92,918	95,705	<b>95,706</b>	<b>98,577</b>	<b>101,534</b>	2,957	3.0%
6 Cemetery	5,600	5,400	<b>4,200</b>	<b>5,400</b>	<b>4,400</b>	(1,000)	-18.5%
7 Planning & Zoning	64,367	80,500	<b>125,521</b>	<b>113,175</b>	<b>113,000</b>	(175)	-0.2%
8 Recreation	177,595	164,380	<b>145,090</b>	<b>158,425</b>	<b>155,145</b>	(3,280)	-2.1%
9 Library	1,787	0	<b>3,473</b>	<b>0</b>	<b>0</b>	0	
10 Investment Interest	455	500	<b>61</b>	<b>500</b>	<b>2,000</b>	1,500	300.0%
11 Applied Fund Balance	0	0	<b>0</b>	<b>0</b>	<b>0</b>	0	
12 Rescue	363,461	702,051	<b>607,066</b>	<b>376,058</b>	<b>410,819</b>	34,762	9.2%
13 Building Use/Lease Income	140,002	150,427	<b>138,847</b>	<b>150,000</b>	<b>147,736</b>	(2,264)	-1.5%
14 Transfer from Funds / Misc.	399,614	566,392	<b>329,202</b>	<b>348,385</b>	<b>395,363</b>	46,978	13.5%
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<b>15 TOTAL REVENUES</b>	<b>\$8,743,873</b>	<b>\$9,639,969</b>	<b>\$9,286,594</b>	<b>\$9,561,718</b>	<b>\$9,609,677</b>	<b>\$47,959</b>	<b>0.5%</b>
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		FY 2019 2018-19 ACTUAL	FY 2020 2019-20 BUDGET	FY 2020 2019-20 ACTUAL	FY 2021 2020-21 BUDGET	FY 2022 2021-22 BUDGET	FY 2022 INCR (DECR)	% CHG.
<b>EXPENDITURE CATEGORIES</b>								
1	Selectboard/VLCT/Town Rpts.	\$23,716	\$27,893	\$23,229	\$51,772	\$49,772	(\$2,000)	-3.9%
2	Legal	59,585	100,000	92,039	60,000	60,000	\$0	0.0%
3	Town Manager's Office	216,143	263,989	207,344	237,814	257,240	19,425	8.2%
4	Administrative Services	87,079	118,010	76,290	108,400	101,352	(7,048)	-6.5%
5	Elections	11,100	6,800	6,664	14,000	4,500	(9,500)	-67.9%
6	Finance & Insurance	565,496	545,515	558,680	575,515	556,343	(19,172)	-3.3%
7	Town Clerk's Office	194,532	268,758	231,230	275,339	250,887	(24,453)	-8.9%
8	Planning & Zoning	265,702	286,248	246,700	317,911	313,461	(4,449)	-1.4%
9	Assessing/Reappraisal	76,862	84,211	71,907	109,234	155,440	46,206	42.3%
10	Buildings & Grounds	329,901	372,352	321,355	376,094	345,672	(30,422)	-8.1%
11	Public Works/Stormwater	58,455	206,288	105,905	206,000	206,000	0	0.0%
12	Police	1,906,772	1,879,309	1,543,965	1,944,266	1,973,415	29,149	1.5%
13	Fire Dept.	262,792	552,442	249,099	307,308	287,511	(19,798)	-6.4%
14	Public Safety/Dispatch	719,194	731,581	700,154	778,311	794,678	16,367	2.1%
15	Highway	1,251,929	1,372,710	1,069,947	1,402,623	1,454,250	51,627	3.7%
16	Health/Social Services	43,280	38,777	37,000	38,777	38,777	0	0.0%
17	Rescue	375,433	677,051	607,066	376,058	410,819	34,762	9.2%
18	Cemetery	54,947	53,451	56,204	60,512	60,373	(139)	-0.2%
19	Recreation	331,970	349,936	308,906	370,778	351,935	(18,843)	-5.1%
20	Harbormaster	57,834	50,099	19,051	50,100	50,100	0	0.0%
21	Library	426,767	441,449	441,079	477,973	480,472	2,499	0.5%
22	Debt Service	644,688	873,772	811,644	1,082,577	1,045,878	(36,699)	-3.4%
23	Inter-Governmental Transfers	195,594	203,598	199,002	198,407	192,763	(5,644)	-2.8%
24	Employee Misc. Benefits	85,144	85,731	227,593	81,200	91,440	10,240	12.6%
25	Selectbrd Discr./Other Projects	12,622	15,000	31,653	30,750	46,600	15,850	51.5%
26	Open Space Fund	30,000	35,000	35,000	30,000	30,000	0	0.0%
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27	<b>TOTAL EXPENDITURES</b>	<b>\$8,287,535</b>	<b>\$9,639,969</b>	<b>\$8,278,709</b>	<b>\$9,561,718</b>	<b>\$9,609,677</b>	<b>\$47,959</b>	<b>0.5%</b>
		=====	=====	=====	=====	=====	=====	=====
28	Revenue - Expenditures	456,338	0.00	1,007,885.45	0.00	0		
29	Grand List		15,524,218		15,683,246	15,750,525	67,279	0.4%
30	<b>Tax Rate</b>		<b>\$0.4416</b>		<b>\$0.4644</b>	<b>\$0.4644</b>	\$0.0000	0.0%
	Tax rate Change From Prior Yr.		\$0.022		\$0.023	\$0.0000		
	Tax rate % Change From Prior Yr.		5.2%		5.2%	0.00%		

LINE #	REVENUE CATEGORIES	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2022	% CHG.
		2018-19 ACTUAL	2019-20 BUDGET	2019-20 ACTUAL	2020-21 BUDGET	2021-22 BUDGET	INCR (DECR)	
<b>TAXES</b>								
1	Property Taxes	\$ 6,381,305	\$ 6,855,034	\$6,856,123	\$7,283,966	\$7,315,300	\$31,334	0.4%
2	Late Homestead Filing Penalty	16,141	14,000	\$13,847	\$14,000	14,000	0	0.0%
3	Delinquent tax Penalty Charges	42,658	42,400	\$45,328	\$41,000	42,000	1,000	2.4%
4	Delinquent tax Interest Charges	41,925	40,000	\$40,983	\$40,000	40,000	0	0.0%
5	<b>SUB-TOTAL TAXES</b>	\$6,482,029	\$6,951,434	\$6,956,282	\$7,378,966	\$7,411,300	\$32,334	0.4%
<b>6 TOWN CLERK'S OFFICE</b>								
7	Liquor Licenses	\$ 2,955	\$ 2,980	\$ 2,770	\$ 3,000	\$ 2,770	\$ (230)	-7.7%
8	Animal Licenses	5,906	6,000	\$4,292	\$6,000	6,600	600	10.0%
9	Animal License Transfer to Dog Park	(815)	(840)	-\$609	-\$840	(600)	240	-28.6%
10	Marriage/Civil Union Licenses	470	550	\$470	\$500	470	(30)	-6.0%
11	Deed Recordings	32,345	50,000	\$89,078	\$54,000	60,000	6,000	11.1%
12	Misc. Income	(592)	500	\$59	\$100	50	(50)	-50.0%
13	Town Meeting Dinner	718		\$785			0	
14	Tn Election School Reimbursement	1,490		\$300			0	
15	Green Mtn Passports	166	180	\$116	\$180	150	(30)	-16.7%
16	Vault Time Fee	953	750	\$1,188	\$950	500	(450)	-47.4%
17	Copier Use	6,991	6,500	\$7,133	\$7,000	7,200	200	2.9%
18	Vital Statistics Copies	3,940	4,800	\$12,830	\$15,000	2,000	(13,000)	-86.7%
19	Passport Fees	17,390	18,500	\$13,150	\$17,500	10,000	(7,500)	-42.9%
20	Motor Vehicle Registrations	234	300	\$201	\$230	175	(55)	-23.9%
21	Land Records Recording System		40,000	\$9,710	\$40,000	22,000	(18,000)	-45.0%
22	Trsf. from Records Preservation Fund	0	26,500	\$44,238	\$26,000	10,000	(16,000)	-61.5%
23	<b>SUB-TOTAL TOWN CLERK'S OFFICE</b>	\$ 72,151	\$ 156,720	\$ 185,710	\$ 169,620	\$ 121,315	\$ (48,305)	-28.5%
<b>24 HIGHWAYS/ PUBLIC WORKS</b>								
25	Hwy State Aid	\$ 145,123	\$ 145,000	\$ 148,904	\$ 145,000	\$ 145,000	\$ -	0.0%
26	Hwy Permits	2,160	2,100	\$2,215	\$2,100	2,100	0	0.0%
27	Road Cut Permits	16,257	10,000	\$10,870	\$10,000	10,000	0	0.0%
28	State Paving/Road Constr. Grant	11,930					0	
29	Bik/Ped Path Grant		64,160		\$45,815	62,475	16,660	36.4%
30	Construction Reimbursements	4,528		\$80			0	
31	<b>SUB-TOTAL HIGHWAYS</b>	\$ 179,998	\$ 221,260	\$ 162,069	\$ 202,915	\$ 219,575	\$ 16,660	7.5%
<b>POLICE &amp; EMERGENCY DISPATCH</b>								
32	Judicial Fees	\$ 25,685	\$ 40,000	\$ 24,937	\$ 40,000	\$ 10,000	\$ (30,000)	-75.0%
33	Special Duty Reimbursement	35,054	17,000	\$19,129	\$23,290	23,290	-	0.0%
34	Special Duty Enforcement Grants	109,930		\$24,512	\$17,000	17,000	-	0.0%
35	CVSD School Resource Officer Pmt		84,000	\$132,960	\$84,000	86,000	2,000	2.4%
36	Equipment Grants	191,441	15,300	\$3,277			-	
37	Other Fees	87	300	\$45	\$300	300	-	0.0%
38	Animal Enforcement	0	500	\$1,436	\$500	500	-	0.0%
39	Insurance Reports	1,706	2,200	\$1,623	\$2,200	1,600	(600)	-27.3%
40	Fingerprinting	10,957	12,000	\$11,090	\$12,000	4,000	(8,000)	-66.7%
41	Misc. Donations	87					-	
42	Burn Permits	2,294	1,600	\$754	\$2,000	1,000	(1,000)	-50.0%
43	Dispatch Contracts	275,900	280,000	\$216,837	\$285,557	287,000	1,443	0.5%
44	State E911 Call Center	114,316	81,300	\$85,667	\$81,850	85,800	3,950	4.8%
45	Alarm Permits	(3,560)	11,000	\$11,100	\$11,000	11,000	-	0.0%
46	<b>SUB-TOTAL POLICE/DISPATCH</b>	\$ 763,897	\$ 545,200	\$ 533,366	\$ 559,697	\$ 527,490	\$ (32,207)	-5.8%



LINE #	REVENUE CATEGORIES	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2022	%
		2018-19 ACTUAL	2019-20 BUDGET	2019-20 ACTUAL	2020-21 BUDGET	2021-22 BUDGET	INCR (DECR)	
<b>WATER &amp; SEWER ADMINISTRATION</b>								
1	Sewer Dept. Admin.	46,459	47,853	\$47,853	\$49,288	50,767	\$1,479	3.0%
2	Water Dept. Admin.	46,459	47,853	\$47,853	\$49,288	50,767	1,479	3.0%
3	<b>SUB-TOTAL</b>	-----	-----	-----	-----	-----	-----	-----
4	<b>WATER &amp; SEWER ADMIN.</b>	\$ 92,918	\$ 95,705	\$ 95,706	\$ 98,577	\$ 101,534	\$ 2,957	3.0%
<b>5 CEMETERY</b>								
6	Cemetery Fund Transfer & Interest							
7	Cemetery Other	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ -	0.0%
8	Interment Fee	4,200	4,000	\$2,800	\$4,000	3,000	(\$1,000)	-25.0%
9	<b>SUB-TOTAL CEMETERY</b>	\$ 5,600	\$ 5,400	\$ 4,200	\$ 5,400	\$ 4,400	\$ (1,000)	-18.5%
<b>10 PLANNING/ZONING:</b>								
11	Building Permits & Cert of Occup.	\$ 35,437	\$ 55,000	\$ 94,835	\$ 60,000	\$ 60,000	\$ -	0.0%
12	Site Plan/Subdiv/Cond'l Use Fees	26,665	18,500	\$28,380	\$22,500	22,500	-	0.0%
13	Sign Permits	330	750	\$390	\$750	750	-	0.0%
14	Town Regs/Plan/Public Wk spec.	0	250	\$0	\$425	250	(175)	-41.2%
15	Planning/Zoning Other	1,936		\$1,916			\$0	
16	Grant Revenues	0	6,000	\$0	\$29,500	29,500	\$0	0.0%
17	<b>SUB-TOTAL</b>	-----	-----	-----	-----	-----	-----	-----
18	<b>PLANNING/ZONING</b>	\$ 64,367	\$ 80,500	\$ 125,521	\$ 113,175	\$ 113,000	\$ (175)	-0.2%
<b>19 PARKS AND RECREATION</b>								
20	Beach Stickers	\$ 19,052	\$ 16,525	\$ 21,348	\$ 16,625	\$ 17,540	\$915	5.5%
21	Recreation Programs	33,743	35,880	\$28,291	\$32,950	29,680	(3,270)	-9.9%
22	Adult Leagues	1,585	1,410	\$1,855	\$1,410	1,410	-	0.0%
23	Little League	20,844	19,460	\$6,147	\$15,425	15,425	-	0.0%
24	Babe Ruth	6,448	4,290	\$4,810	\$6,240	6,240	-	0.0%
25	Softball	2,770	3,000	\$1,393	\$3,000	3,000	-	0.0%
26	Swimming Lessons	260	750	\$800	\$650	600	(50)	-7.7%
27	Martial Arts	2,330	1,600	\$1,201	\$2,160	2,160	-	0.0%
28	Youth Basketball	3,420	3,475	\$4,015	\$3,475	4,200	725	20.9%
29	Soccer	14,665	13,430	\$15,540	\$14,180	12,955	(1,225)	-8.6%
30	Summer Soccer Camp	13,590	13,500	\$20,100	\$13,800	13,800	-	0.0%
31	Ski Program	8,680	9,000	\$9,180	\$8,800	8,800	-	0.0%
32	Concerts/Special Events	14,479	12,300	\$15,877	\$13,750	13,750	-	0.0%
33	Lacrosse	10,695	10,650	\$800	\$10,650	10,275	(375)	-3.5%
34	Donations	550	500	\$300	\$500	500	-	0.0%
35	Recreation Facility/Field Use Fees	13,808	10,500	\$11,108	\$11,500	11,500	-	0.0%
36	Transfer From baseball Funds	7,354	8,110	\$0	\$1,935	1,935	-	0.0%
37	VANTIV EFT Fees	1,396		\$1,325	\$1,375	1,375	\$0	0.0%
38	Misc. Income	1,925		\$1,000				
39	<b>SUB-TOTAL PARKS &amp; RECREATION</b>	\$ 177,595	\$ 164,380	\$ 145,090	\$ 158,425	\$ 155,145	\$ (3,280)	1/7/2022 -2.0%

LINE #	REVENUE CATEGORIES	FY 2019 2018-19 ACTUAL	FY 2020 2019-20 BUDGET	FY 2020 2019-20 ACTUAL	FY 2021 2020-21 BUDGET	FY 2022 2021-22 BUDGET	FY 2022 INCR (DECR)	% CHG.
<b>LIBRARY</b>								
1	Copier Fees	\$ 446					\$0	
2	Grant Revenues	293		\$390			\$0	
3	Library gifts/donations						\$0	
4	Materials Reimbursements	359					\$0	
5	Misc. income	690		\$3,083			\$0	
6		-----	-----	-----	-----	-----	-----	-----
7	<b>SUB-TOTAL LIBRARY</b>	\$ 1,787	\$ -	\$ 3,473	\$ -	\$ -	\$ -	
<b>8 FINANCIAL MANAGEMENT</b>								
9	Investment Interest	\$ 455	\$ 500	\$ 61	\$ 500	\$ 2,000	1,500	300.0%
10	Applied Fund Balance		0		0	0	\$0	
11	<b>SUB-TOTAL</b>	-----	-----	-----	-----	-----	-----	-----
12	<b>FINANCIAL MANAGEMENT</b>	\$ 455	\$ 500	\$ 61	\$ 500	\$ 2,000	\$ 1,500	300.0%
<b>13 RESCUE</b>								
14	Transfer From Ambulance Fund	\$ 361,374	\$ 457,786	\$ 596,580	\$ 355,158	\$ 389,919	\$ 34,762	9.8%
15	Radio Upgrade/replacement		217,265				\$0	
16	First Aid/ CPR Class Fees&misc.	1,080		\$1,310			\$0	
17	Transfer From Amb. Fund Facilities Site Study		25,000				\$0	
18	Misc. Income	1,007	2,000	\$9,176	\$20,900	20,900	\$0	
19	<b>SUB-TOTAL RESCUE</b>	\$ 363,461	\$ 702,051	\$ 607,066	\$ 376,058	\$ 410,819	\$ 34,762	5.0%
<b>20 MISCELLANEOUS</b>								
21	Miscellaneous	\$ 12,416	\$ 3,500	\$ 16,109	\$ 3,500	\$ 3,500	\$ -	0.0%
22	Fire Dept. Grants/Donations/Misc.	4,104	280,820	\$2,308	\$0	0	\$0	
23	Vehicle & Equipment Sales			\$5,500			\$0	
24	Insurance Claims	4,412		\$16,061			\$0	
25	Pymt. in Lieu of Taxes	7,003	6,300	\$1,020	\$6,300	6,300	\$0	0.0%
26	State Current Use Payment	130,762	122,000	\$134,853	\$130,000	140,000	10,000	7.7%
27	Mooring Fees	52,055	50,100	\$55,150	\$50,100	50,100	-	0.0%
28	Town Ctr./ Tn Hall Facilities Use	301	9,000	\$3,812	\$9,000	1,000	(8,000)	-88.9%
29	Act 60/68 Administration	52,198	49,000	\$50,994	\$53,000	50,100	(2,900)	-5.5%
30	Retiree Health/Dental Premiums	661	1,848	\$1,383	\$1,848	1,848	-	0.0%
31	Pierson Bldg. Lease	27,736	29,427	\$25,425	\$30,000	27,736	(2,264)	-7.5%
32	CSSU Village Ctr. Lease	75,061	71,000	\$71,000	\$71,000	79,000	8,000	11.3%
33	CSSU Bldg. Maint. Allocation	36,904	41,000	\$38,611	\$40,000	40,000	-	0.0%
34	Transfer From Bay Park Fund				\$10,000	10,000	-	
35	Transfer Fr. Reappraisal Fund				\$29,000	70,109	41,109	141.8%
36	Transfer Fr. Rec. Impact Fees Acct.		7,000	\$0	\$20,000	20,000	-	0.0%
37	Beaver Creek Special Assessment	44,135	45,824	\$45,823	\$44,637	43,406	(1,232)	-2.8%
		-----	-----	-----	-----	-----	-----	-----
	<b>MISCELLANEOUS</b>	\$ 447,747	\$ 716,819	\$ 468,049	\$ 498,385	\$ 543,099	\$ 44,714	9.0%
38								
39	Total Non-Tax Revenue	\$2,362,569	\$2,784,935	\$2,430,471	\$2,277,751	\$2,294,377	\$16,626	0.7%
40								
41	<b>GRAND TOTAL</b>	<b>\$8,652,005</b>	<b>\$9,639,969</b>	<b>\$9,286,594</b>	<b>\$9,561,717</b>	<b>\$9,609,677</b>	<b>\$ 47,960</b>	<b>0.5%</b>

**EXPENDITURE CATEGORIES**

**ITEM**

		<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2022</b>	
		<b>2018-19</b>	<b>2019-20</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>INCR</b>	<b>%</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>(DECR)</b>	<b>CHG.</b>
<b>SELECTBOARD</b>								
1	Selectboard Salaries	6,300	6,300	6,300	6,300	<b>6,300</b>	\$0	0.0%
2	FICA	482		\$482	\$482	<b>482</b>	\$0	0.0%
3	Economic Development				\$25,000	<b>25,000</b>	\$0	0.0%
4	Expenses	6,355	8,000	\$5,298	\$8,000	<b>6,000</b>	(\$2,000)	-25.0%
5	VLCT Dues	9,323	9,593	\$9,593	\$9,990	<b>9,990</b>	\$0	0.0%
6	Town Reports	1,255	4,000	\$1,556	\$2,000	<b>2,000</b>	\$0	0.0%
<b>7 SUB-TOTAL SELECTBOARD</b>		<b>23,715</b>	<b>27,893</b>	<b>23,229</b>	<b>51,772</b>	<b>49,772</b>	<b>(2,000)</b>	<b>-3.9%</b>
8	<b>Legal Expense</b>	59,584	50,000	\$47,336	\$55,000	<b>60,000</b>	\$5,000	9.1%
9	<b>Fire/Rescue Facilities Site Analysis</b>		<u>50,000</u>	\$44,703	\$5,000		(\$5,000)	-100.0%
<b>SUB-TOTAL LEGAL EXPENSE</b>		\$ 59,584	\$ 100,000	\$ 92,039	\$ 60,000	\$ <b>60,000</b>	\$ -	0.0%
<b>10 MANAGER'S OFFICE</b>								
11	Salaries	\$ 152,554	\$ 188,554	\$ 169,902	\$ 180,255	\$ <b>185,569</b>	\$5,314	2.9%
12	Benefits	32,904	61,391	\$30,968	\$45,815	<b>59,927</b>	\$14,112	30.8%
13	Manager's Expenses	4,840	6,000	\$2,040	\$6,000	<b>6,000</b>	\$0	0.0%
14	Vehicle Expense	3,744	3,744	\$3,744	\$3,744	<b>3,744</b>	\$0	0.0%
15	Emergency Management	1,997	2,000	\$690	\$2,000	<b>2,000</b>	\$0	0.0%
16	Manager Search Expense	20,101					\$0	
17	Staff Parity Adjustments		2,300				\$0	
<b>18 SUB-TOTAL MANAGER'S OFFICE</b>		\$ 216,140	\$ 263,989	\$ 207,344	\$ 237,814	\$ <b>257,240</b>	\$ 19,425	8.2%
<b>19 ADMINISTRATIVE SERVICES</b>								
20	Technical Assistance	5,290	12,500	\$0	\$6,000	<b>3,000</b>	(\$3,000)	-50.0%
21	Training	2,965	7,000	\$3,906	\$5,000	<b>3,000</b>	(\$2,000)	-40.0%
22	Office Equipment & Repairs	768	2,000	\$1,117	\$2,000	<b>2,000</b>	\$0	0.0%
23	Postage	14,300	19,000	\$12,662	\$15,000	<b>14,000</b>	(\$1,000)	-6.7%
24	Copier Expenses	8,682	9,000	\$8,457	\$9,500	<b>9,000</b>	(\$500)	-5.3%
25	Office Supplies	7,742	9,000	\$7,944	\$8,500	<b>8,000</b>	(\$500)	-5.9%
26	Computer Software	10,723	14,110	\$12,796	\$16,000	<b>27,952</b>	\$11,952	74.7%
27	Computer Hardware	5,820	18,000	\$2,542	\$15,000	<b>5,000</b>	(\$10,000)	-66.7%
28	Computer Tech. Assistance	20,888	19,000	\$18,824	\$21,000	<b>20,000</b>	(\$1,000)	-4.8%
29	Data Line	2,330	2,400	\$2,319	\$2,400	<b>2,400</b>	\$0	0.0%
30	Telephone Exp. (Tn. Ctr & Library)	7,567	6,000	\$5,723	\$8,000	<b>7,000</b>	(\$1,000)	-12.5%
<b>31 SUB-TOTAL ADMINISTRATIVE SVCS.</b>		\$ 87,075	\$ 118,010	\$ 76,290	\$ 108,400	\$ <b>101,352</b>	\$ (7,048)	-6.5%
<b>32 ELECTIONS</b>								
33	Election Salaries	\$ 5,803	\$ 2,800	\$ 4,904	\$ 7,000	\$ <b>3,000</b>	(\$4,000)	-57.1%
	Town Meeting Dinner			\$785				
34	Election Expense	4,852	3,000	\$547	\$6,400	<b>1,000</b>	(\$5,400)	-84.4%
35	BCA Expenses	445	1,000	\$428	\$600	<b>500</b>	(\$100)	-16.7%
<b>36 SUB-TOTAL ELECTIONS</b>		\$ 11,100	\$ 6,800	\$ 6,664	\$ 14,000	\$ <b>4,500</b>	\$ (9,500)	-67.9%
<b>37 FINANCE &amp; INSURANCE</b>								
38	Salaries	\$ 146,990	\$ 151,934	\$ 157,827	\$ 156,508	\$ <b>157,607</b>	\$1,098	0.7%
39	Benefits	72,956	50,581	\$66,053	\$50,727	<b>52,611</b>	\$1,884	3.7%
40	Property/Liability Insurance	298,075	312,000	\$288,085	\$332,280	<b>309,126</b>	(\$23,154)	-7.0%
41	Insurance Claims: Deductible	3,162	5,000	\$7,569	\$5,000	<b>5,000</b>	\$0	0.0%
42	Unemployment Insurance	4,567	6,000	\$3,194	\$6,000	<b>7,000</b>	\$1,000	16.7%
43	Annual Audit	39,745	20,000	\$35,952	\$25,000	<b>25,000</b>	\$0	0.0%
<b>44 SUB-TOTAL FINANCE&amp; INSURANCE</b>		\$ 565,495	\$ 545,515	\$ 558,680	\$ 575,515	\$ <b>556,343</b>	\$ (19,172)	-3.3%

**EXPENDITURE CATEGORIES**

ITEM	FY 2019 2018-19 ACTUAL	FY 2020 2019-20 BUDGET	FY 2020 2019-20 ACTUAL	FY 2021 2020-21 BUDGET	FY 2022 2021-22 BUDGET	FY 2022 INCR (DECR)	% CHG.
<b>1 TOWN CLERK/TREASURER</b>							
2 Town Clerk Office Salaries	\$ 134,199	\$ 135,457	\$ 137,478	\$ 141,563	\$ 144,422	\$ 2,860	2.0%
3 Town Treasurer & Asst. Treasurer	6,455	6,435	\$2,918	\$6,764	12,501	\$5,737	84.8%
4 Town Clerk Office Benefits	36,453	44,274	\$29,063	\$46,395	48,530	\$2,135	4.6%
5 Town Treasurer & Asst. Benefits	494	492	\$223	\$517	1,183	\$666	128.6%
6 Expenses	2,446	3,000	\$1,293	\$3,500	3,000	(\$500)	-14.3%
7 Office Expense	8,859	12,000	\$6,106	\$9,500	8,750	(\$750)	-7.9%
8 Conduit Recording Software&Supplies	5,626	26,500	\$4,963	\$26,500	22,000	(\$4,500)	-17.0%
9 Records Automation/Preservation		40,000	\$39,275	\$40,000	10,000	(\$30,000)	-75.0%
10 Computer Software/Hardware	200	600	\$200	\$600	500	(\$100)	-16.7%
11 Records Restoration			\$9,710				
<b>12 SUB-TOTAL TOWN CLERK/TREAS.</b>	\$ 194,731	\$ 268,758	\$ 231,230	\$ 275,339	\$ 250,887	\$ (24,453)	-8.9%
<b>PLANNING &amp; ZONING</b>							
13 Salaries	172,698	178,606	\$166,075	\$179,495	181,995	\$2,500	1.4%
14 Benefits	70,182	73,042	\$65,445	\$74,215	77,466	\$3,251	4.4%
15 Planning Expense	7,614	7,000	\$6,352	\$7,000	7,000	\$0	0.0%
16 Conferences and Training	260	500	\$395	\$3,500	500	(\$3,000)	-85.7%
17 Special Projects	3,460					\$0	
18 Grant Funded Projects	3,180	10,000	\$555	\$37,500	35,000	(\$2,500)	-6.7%
19 Planning Projects w/o Grants	0	10,000	\$0	\$8,000	4,000	(\$4,000)	-50.0%
20 Planning Assistance	7,107	6,000	\$6,478	\$7,000	7,000	\$0	0.0%
21 Enforcement & Technical Asstance			\$1,000			\$0	
22 GIS & Permit Software	1,200	1,100	\$400	\$1,200	500	(\$700)	-58.3%
<b>23 SUB-TOTAL PLANNING</b>							
<b>24 AND ZONING</b>	\$ 265,701	\$ 286,248	\$ 246,700	\$ 317,911	\$ 313,461	\$ (4,449)	-1.4%
<b>25 ASSESSING</b>							
26 Salaries	\$ 39,560	\$ 40,352	\$ 39,576	\$ 62,375	\$ 85,263	\$22,888	36.7%
27 Benefits	13,525	18,489	\$16,103	\$20,635	42,645	\$22,010	106.7%
28 Admin Asst.	20,353	21,370	\$12,325	\$22,224	23,532	\$1,308	5.9%
29 Expenses	3,423	4,000	\$3,903	\$4,000	4,000	\$0	0.0%
30							
<b>31 SUB-TOTAL ASSESSING</b>	\$ 76,861	\$ 84,211	\$ 71,907	\$ 109,234	\$ 155,440	\$ 46,206	42.3%
<b>BUILDINGS &amp; GROUNDS</b>							
32 Salaries	\$ 106,838	\$ 114,415	\$ 106,108	\$ 116,053	\$ 118,096	\$ 2,043	1.8%
33 Benefits	52,583	55,437	\$48,519	\$56,541	60,077	\$3,536	6.3%
34 Town Center Operating expense	66,439	53,000	\$49,008	\$53,000	53,000	\$0	0.0%
35 Town Center Bldg. Improvements	4,525	15,000	\$3,201	\$15,000	5,000	(\$10,000)	-66.7%
36 Town Hall Operating expense	104	2,000				\$0	
37 Town Hall Operating & Maint. Expense	991	5,000	\$978	\$5,000	3,000	(\$2,000)	-40.0%
38 Town Hall & Library Heating Fuel	15,310	8,000	\$2,607	\$8,000	8,000	\$0	0.0%
39 Town Center Heating Fuel	17,469	21,000	\$14,662	\$21,000	21,000	\$0	0.0%
40 Town Center Utilities	48,826	55,000	\$48,024	\$53,000	54,000	\$1,000	1.9%
41 Pierson Building Maintenance	16,054	12,000	\$4,220	\$12,000	10,000	(\$2,000)	-16.7%
42 Transfer to HW Equip. Fund	500	500	\$0	\$500	500	\$0	0.0%
43 Recreation Fields Maintenance	4,555	6,000	\$4,126	\$5,000	4,000	(\$1,000)	-20.0%
44 Bike/Ped Trails Maint.		10,000	\$13,280	\$13,000	5,000	(\$8,000)	-61.5%
45 Town Energy Improvements		5,000	\$680	\$8,000	4,000	(\$4,000)	-50.0%
46 Capital Projects		10,000	\$25,941	\$10,000		(\$10,000)	-100.0%
<b>SUB-TOTAL</b>							
<b>47 BUILDINGS &amp; GROUNDS</b>	\$ 334,193	\$ 372,352	\$ 321,355	\$ 376,094	\$ 345,672	\$ (30,422)	-8.1%

**EXPENDITURE CATEGORIES**

EXPENDITURE CATEGORIES		FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2022		
ITEM		2018-19	2019-20	2019-20	2020-21	2021-22	2021-22	INCR	%
		<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECR)</u>	<u>CHG.</u>
<b>1</b>	<b>STORMWATER</b>								
2	Salaries	\$ 15,000	\$ 32,000	\$ 32,000	\$ -	\$ -	\$ -		
3	Benefits	1,328	4,288	\$4,289	\$0	0		\$0	
4	Legal/Professional Services		5,000	1,816	-	-		\$0	
5	Engineering/Planning	1,221	20,000	8,513	-	-		\$0	
6	Stormwater Partnerships	8,100	10,000	8,600	-	-		\$0	
7	Stormwater Permit Fees	17,048	16,000	16,000	-	-		\$0	
8	Stormwater Maint. (So. Burl Contract)	11,415	67,000	30,158	-	-		\$0	
9	Matching Grant Funds	4,342	10,000	4,215	-	-		\$0	
10	Misc.		1,000	95	-	-		\$0	
11	Munroe Brook Flow Monitoring	-	9,500	-	-	-		\$0	
12	Training & Travel		500	220	-	-		\$0	
13	Stormwater Maintenance (Hwy Dept)		8,000	-	-	-		\$0	
14	Transfer to Wastewater Fund		7,000	-	-	-		\$0	
15	System Maintenance Materials		8,000	-	-	-		\$0	
16	Outside Contractors		4,000	-	-	-		\$0	
17	System Mapping		4,000	-	-	-		\$0	
18	Transfer to Stormwater Fund				\$206,000	206,000		\$0	
<b>19</b>	<b>SUB-TOTAL</b>	-----	-----	-----	-----	-----	-----	-----	-----
20	<b>STORMWATER</b>	\$ 58,455	\$ 206,288	\$ 105,905	\$ 206,000	\$ 206,000		0	0.0%
<b>21</b>	<b>HARBORMASTER</b>								
22	Salary	\$ 5,423	\$ 5,532	\$ 5,532	\$ 5,643	\$ 5,756		\$113	2.0%
23	FICA	423	423	\$423	\$432	440		9	2.0%
24	Mooring Inspections/Maint.	10,995	14,900	\$4,670	\$14,500	15,100		600	4.1%
25	Seasonal Dock&Buoy Install/Removal	17,065	6,000	\$8,170	\$8,700	9,900		1,200	13.8%
26	Equipment	504	4,500	\$0	\$3,000	3,000		-	0.0%
27	Admin exp.	270	300	\$255	\$300	300		-	
28	Transfer to Bay Park Fund	23,161	18,444	\$0	\$17,525	15,604		(1,921)	-11.0%
<b>29</b>	<b>SUB-TOTAL</b>	-----	-----	-----	-----	-----	-----	-----	-----
30	<b>HARBORMASTER</b>	\$ 57,841	\$ 50,099	\$ 19,051	\$ 50,100	\$ 50,100		0	0.0%

**EXPENDITURE CATEGORIES**

EXPENDITURE CATEGORIES		FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2022	
ITEM		2018-19	2019-20	2019-20	2020-21	2021-22	INCR	%
		<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECR)</u>	<u>CHG.</u>
<b>POLICE</b>								
1	Salaries	\$ 815,363	\$ 973,066	\$ 878,895	\$ 952,522	\$ 999,128	\$ 46,606	4.9%
2	Overtime & Doubletime	120,267	139,573	\$91,740	\$139,000	147,000	8,000	5.8%
3	SRO Wages	23,763			\$50,000	52,000	2,000	4.0%
4	Special Duty details	24,321		\$11,003	\$17,000	17,000	-	0.0%
5	Special Duty Enforcement Grants	104,532	17,000	\$7,682	\$17,000	17,000	-	0.0%
6	Equipment Grant	186,210		\$15,178			-	
7	Benefits	352,911	437,980	\$321,796	\$412,984	429,667	16,683	4.0%
8	Employee Assistance Program	1,687	5,000	\$4,365	\$5,000	6,000	1,000	20.0%
9	Community Outreach Program	6,560	17,300	\$17,300	\$12,915	13,120	205	1.6%
10	Office Expense	8,799	11,000	\$9,006	\$11,500	11,500	-	0.0%
11	Telephones	10,156	11,000	\$14,146	\$11,000	14,500	3,500	31.8%
12	Lifeline System	19,637	22,500	\$4,493	\$22,500	22,500	-	0.0%
13	Radio Expense	4,041	10,200	\$9,539	\$10,200	14,500	4,300	42.2%
14	Travel/Conferences	313	5,000	\$871	\$5,000	5,000	-	0.0%
15	Police Technology	5,625	9,000	\$5,512	\$12,000	12,000	-	0.0%
16	Police Training	5,586	15,000	\$6,449	\$12,500	12,500	-	0.0%
17	Gasoline	28,632	35,000	\$23,278	\$35,000	35,000	-	0.0%
18	Tires	1,606	7,200	\$6,405	\$6,500	6,500	-	0.0%
19	Vehicle Maint.	13,069	30,000	\$9,036	\$25,000	20,000	(5,000)	-20.0%
20	General Equipment	3,236	5,000	\$2,297	\$6,000	6,000	-	0.0%
21	Firearms & Ammunition	2,010	3,500	\$3,734	\$3,500	4,500	1,000	28.6%
22	Evidence Management		4,100	\$1,091	\$4,100	5,000	900	22.0%
23	Uniform Purchase	8,727	11,000	\$3,402	\$12,000	12,000	-	0.0%
24	Uniform Cleaning	2,650	3,500	\$1,432	\$3,500	3,500	-	0.0%
25	Building expense	2,676	2,500	\$1,907	\$4,000	4,000	-	0.0%
26	Computer Maint/Use	31,629	25,700	\$18,592	\$28,000	20,000	(8,000)	-28.6%
27	Matching Funds for Grants	0	1,000	\$0	\$1,000	1,000	-	0.0%
28	Capital Improvements	75,525	15,000	\$14,526	\$20,000	20,000	-	0.0%
29	Transfer to Cruiser Fund	32,000	45,000	\$45,000	\$87,000	45,000	(42,000)	-48.3%
30	Animal Enforcement	1,080	3,100	\$1,200	\$3,100	3,100	-	0.0%
31	C.U.S.I	14,160	14,090	\$14,090	\$14,445	14,400	(45)	-0.3%
<b>32 SUB-TOTAL POLICE</b>		\$ 1,906,772	\$ 1,879,309	\$ 1,543,965	\$ 1,944,266	\$ 1,973,415	\$ 29,149	1.5%

**EXPENDITURE CATEGORIES**

ITEM		FY 2019 2018-19 <u>ACTUAL</u>	FY 2020 2019-20 <u>BUDGET</u>	FY 2020 2019-20 <u>ACTUAL</u>	FY 2021 2020-21 <u>BUDGET</u>	FY 2022 2021-22 <u>BUDGET</u>	FY 2022 <u>INCR</u> <u>(DECR)</u>	<u>%</u> <u>CHG.</u>
<b>1 FIRE DEPARTMENT</b>								
2	Volunteer Stipends	\$ 60,833	\$ 51,000	\$ 51,000	\$ 55,000	\$ 57,000	2,000	3.6%
3	Station Coverage Stipend	220	0		\$0	0	-	
4	FICA	4,670	3,902	\$1,978	\$4,208	4,361	153	3.6%
5	Volunteer Retention Fund					0	-	
6	Office Supplies/Phones	7,009	8,090	\$8,246	\$8,700	8,700	-	0.0%
7	Utilities, Heating Fuel & service	4,503	11,000	\$4,091	\$11,000	11,000	-	0.0%
8	Fire Prev. & Training	3,864	7,000	\$5,214	\$9,000	9,000	-	0.0%
9	Radio Maintenance	4,228	5,200	\$4,331	\$6,150	7,650	1,500	24.4%
10	Fire Prot. Clothing	26,578	22,750	\$26,500	\$24,200	26,200	2,000	8.3%
11	Uniforms	8,437	4,500	\$1,823	\$5,000	5,000	-	
12	Gas & Oil	4,118	5,000	\$2,761	\$5,000	5,000	-	0.0%
13	Firefighting Supplies	7,801	8,000	\$2,042	\$8,000	8,000	-	0.0%
14	Equipment Maint.	22,681	27,200	\$27,604	\$27,200	28,200	1,000	3.7%
15	Equipment Replacement Fund		50,000	\$50,000	\$50,000	50,000	-	
16	Building Maint.	41,355	12,000	\$23,049	\$15,000	15,000	-	0.0%
17	Fire Equipment	25,393	20,500	\$28,722	\$36,400	29,300	(7,100)	-19.5%
18	Grant Projects		295,600	\$0			-	
19	Marine Apparatus	7,392	6,700	\$3,506	\$9,400	9,400	-	0.0%
20	Periodicals & Memberships	2,812	2,000	\$486	\$3,000	3,000	-	0.0%
21	Membership events/incentives	6,711	8,000	\$5,312	\$8,000	8,000	-	0.0%
22	Physicals/ PF Testing	1,050	4,000	\$2,433	\$2,050	2,700	650	31.7%
23	Capital Improvements	23,131			\$20,000		(20,000)	
<b>24 SUB-TOTAL FIRE DEPARTMENT</b>		\$ 262,786	\$ 552,442	\$ 249,099	\$ 307,308	\$ 287,511	(19,797)	-6.4%
<b>25 PUBLIC SAFETY &amp; DISPATCH</b>								
26	Dispatch Salaries	\$ 441,258	\$ 438,245	\$ 445,862	\$ 448,724	\$ 461,886	\$13,162	2.9%
27	Overtime & Doubletime	80,496	63,088	\$74,981	\$79,095	81,488	2,393	3.0%
28	Benefits	156,380	166,148	\$120,716	\$164,392	165,203	812	0.5%
29	Training	248	2,500	\$142	\$2,500	2,500	-	0.0%
30	Uniforms	1,602	3,500	\$891	\$3,500	3,500	-	0.0%
31	Uniform Cleaning	0	100	\$0	\$100	100	-	0.0%
32	Capital Improvements	21,834	20,000	\$22,293	\$20,000	20,000	-	0.0%
33	Dispatch Radio Equipment	12,632	14,000	\$28,443	\$14,000	14,000	-	0.0%
34	Technology Mgmt. Fee		8,000		\$8,000	8,000	-	0.0%
35	Communications Transmission Equip Impr.	0	3,000	\$0	\$25,000	25,000	-	0.0%
36	Computer Use	4,741	13,000	\$6,827	\$13,000	13,000	-	0.0%
<b>37 SUB-TOTAL PUBLIC</b>								
<b>38 SAFETY &amp; DISPATCH</b>		\$ 719,191	\$ 731,581	\$ 700,154	\$ 778,311	\$ 794,678	\$ 16,367	2.1%

LINE #	REVENUE CATEGORIES	FY 2019		FY 2020		FY 2021		FY 2022		FY 2022	
		2018-19	2019-20	2019-20	2020-21	2021-22	2021-22	INCR	%		
		ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	(DECR)	CHG.		
<b>HIGHWAY</b>											
1	Salaries	\$ 279,398	\$ 295,920	\$ 253,694	\$ 301,672	\$ 309,625	\$ 309,625	\$ 7,953	2.6%		
2	Overtime	34,416	30,988	\$29,003	\$31,608	32,261	32,261	653	2.1%		
3	Benefits	118,726	143,702	\$103,853	\$130,443	137,464	137,464	7,021	5.4%		
4	Inter-Dept. Assistance		2,000	\$1,433	\$2,000	2,000	2,000	-	0.0%		
5	Road Maintenance	36,024	45,000	\$22,349	\$45,000	45,000	45,000	-	0.0%		
6	Tree Removal	4,651	6,000	\$718	\$6,000	6,000	6,000	-	0.0%		
7	Drainage System Maintenance	26,580	15,000	\$7,452	\$20,000	20,000	20,000	-	0.0%		
8	Capital Projects	0	40,000	\$0	\$40,000	30,000	30,000	(10,000)	-25.0%		
9	Retreatment (Paving)	393,784	325,000	\$394,102	\$350,000	350,000	350,000	-	0.0%		
10	Sidewalk Maint. & Traffic Safety Imprvmnt	13,588	20,000	\$30,200	\$30,000	50,000	50,000	20,000	66.7%		
11	Line Striping and crosswalks		10,000		\$10,000	10,000	10,000	-	0.0%		
12	Engineering Svcs.	1,440	3,000	\$306	\$3,000	3,000	3,000	-	0.0%		
13	Street Signs	3,408	5,000	\$6,222	\$5,000	5,000	5,000	-	0.0%		
14	Winter Sand	1,508	5,000	\$5,105	\$6,000	6,000	6,000	-	0.0%		
15	Salt	116,290	115,000	\$111,732	\$125,000	125,000	125,000	-	0.0%		
16	Garage Heating Fuel	5,697	7,300	\$5,156	\$7,300	7,300	7,300	-	0.0%		
17	Garage Utilities	12,602	14,000	\$12,545	\$14,000	14,000	14,000	-	0.0%		
18	Uniforms	3,495	4,600	\$4,141	\$4,600	4,600	4,600	-	0.0%		
19	Gas & Diesel	26,580	27,000	\$20,810	\$28,000	28,000	28,000	-	0.0%		
20	Equip. Repair & Maint	67,600	55,000	\$41,856	\$60,000	60,000	60,000	-	0.0%		
21	Transfer To Equip. Repl. Fund	85,000	95,000	\$0	\$100,000	110,000	110,000	10,000	10.0%		
22	Garage Expense & Supplies	6,609	8,000	\$5,924	\$8,000	8,000	8,000	-	0.0%		
23	Building Maintenance	1,220	5,000	\$160	\$5,000	5,000	5,000	-	0.0%		
24	Street Light Installation/upgrade	2,259	5,000	\$2,918	\$5,000	0	0	(5,000)	-100.0%		
25	Street & Caution Lights	11,417	10,000	\$10,267	\$10,000	11,000	11,000	1,000	10.0%		
26	Irish Hill to Thompson Rd Bike/Ped Path		80,200		55,000	75,000	75,000	20,000	36.4%		
27											
28	<b>SUB-TOTAL HIGHWAY</b>	\$ 1,252,292	\$ 1,372,710	\$ 1,069,947	\$ 1,402,623	\$ 1,454,250	\$ 1,454,250	\$ 51,627	3.7%		
29											
<b>HEALTH &amp; SOCIAL SERVICES</b>											
31	Salary - Health Officer	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$0	0.0%		
32	FICA		77	\$0	\$77	77	77	\$0	0.0%		
33	United Way/Social Service Agencies	41,280	35,000	\$35,000	\$35,000	35,000	35,000	\$0	0.0%		
34	Transfer to Shelburne Community Fund	2,000	2,000	\$2,000	\$2,000	2,000	2,000	\$0	0.0%		
35	Health Officer Expense	0	700	\$0	\$700	700	700	\$0	0.0%		
36	<b>SUB-TOTAL HEALTH &amp;</b>										
37	<b>SOCIAL SERVICES</b>	\$ 43,280	\$ 38,777	\$ 37,000	\$ 38,777	\$ 38,777	\$ 38,777	0	0.0%		



**EXPENDITURE CATEGORIES**

ITEM		FY 2019 2018-19 <u>ACTUAL</u>	FY 2020 2019-20 <u>BUDGET</u>	FY 2020 2019-20 <u>ACTUAL</u>	FY 2021 2020-21 <u>BUDGET</u>	FY 2022 2021-22 <u>BUDGET</u>	FY 2022 <u>INCR</u> <u>(DECR)</u>	% <u>CHG.</u>
<b>1 RESCUE</b>								
2	Volunteer Compensation	\$ 15,658	\$ 16,500	\$ 19,299	\$ 16,500	\$ 18,000	1,500	9.1%
3	Volunteer Incentive Compensation	30,514	32,200	\$28,893	\$38,000	43,000	5,000	13.2%
4	Paid Full/Part-Time compensation	125,188	128,893	\$134,856	\$129,004	128,910	(94)	-0.1%
5	Overtime	2,191	3,355	\$2,098	\$3,423	3,366	(57)	-1.7%
6	Benefits	26,033	31,703	\$25,120	\$49,431	49,243	(187)	-0.4%
7	Medical Supplies	19,838	23,500	\$21,217	\$23,500	23,500	-	0.0%
8	Defibrulators		55,000				-	
9	Uniforms/Jump Suits	239	2,000	\$737	\$2,000	14,000	12,000	600.0%
10	Operational Expense	28,488	100,000	\$64,701	\$37,000	22,000	(15,000)	-40.5%
11	Ambulance Transport Billing service	21,283	20,500	\$21,283	\$20,500	20,500	-	0.0%
12	Oxygen	460	3,600	\$3,319	\$3,600	3,600	-	0.0%
13	Training	5,335	4,400	\$5,335	\$4,400	4,800	400	9.1%
14	Office Expense	1,472	2,000	\$1,472	\$2,000	2,000	-	0.0%
15	Office Equip.	0	400	\$0	\$400	400	-	0.0%
16	Communications	6,286	228,700	\$6,286	\$22,000	24,000	2,000	9.1%
17	Vehicle Expense	7,438	9,500	\$7,438	\$9,500	9,500	-	0.0%
18	Building Heating Fuel	1,903	2,500	\$1,903	\$2,500	2,500	-	0.0%
19	Building Utilities	5,903	6,000	\$5,903	\$6,000	6,000	-	0.0%
20	Building Maintenance	8,184	6,000	\$8,184	\$6,000	34,000	28,000	466.7%
21	Immunizations	0	150	\$0	\$150	1,500	1,350	900.0%
22	Public Education	0	150	\$0	\$150		(150)	-100.0%
23	Ambulance Replacement	68,489		\$249,021			0	
<b>24 SUB-TOTAL RESCUE</b>		\$ 374,903	\$ 677,051	\$ 607,066	\$ 376,058	\$ 410,819	\$ 34,762	9.2%
<b>CEMETERIES</b>								
25	Salaries	\$ 33,000	\$ 31,568	\$ 29,726	\$ 38,592	\$ 39,392	\$ 800	2.1%
26	Interments	4,000	4,000	\$2,800	\$4,000	3,000	(1,000)	
27	Benefits	2,830	2,783	\$2,488	\$3,320	3,381	61	1.8%
28	Supplies & Tools	1,218	600	\$897	\$600	600	-	0.0%
29	Committee Expenses	450	100	\$0	\$100	100	-	0.0%
30	Gas Expense	816	1,000	\$858	\$1,000	1,000	-	0.0%
31	Equip. Maint.	853	800	\$271	\$800	800	-	0.0%
32	Equip. Purchases	305	500	\$1,157	\$500	500	-	0.0%
33	Capital Projects	6,148	6,000	\$6,378	\$6,000	6,000	-	0.0%
34	Transfer to Tractor Fund	1,600	1,600	\$8,362	\$1,600	1,600	-	0.0%
35	Outside Services	2,955	3,500	\$2,592	\$3,000	3,000	-	0.0%
36	Cremation Garden	768	1,000	\$673	\$1,000	1,000	-	0.0%
<b>37 SUB-TOTAL CEMETERIES</b>		\$ 54,943	\$ 53,451	\$ 56,204	\$ 60,512	\$ 60,373	\$ (139)	-0.2%

**EXPENDITURE CATEGORIES**

EXPENDITURE CATEGORIES		FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2022	
ITEM		2018-19	2019-20	2019-20	2020-21	2021-22	INCR	%
		<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECR)</u>	<u>CHG.</u>
<b>PARKS &amp; RECREATION</b>								
1	Admin Salaries	\$ 105,031	\$ 106,634	\$ 113,704	\$ 108,767	\$ 110,954	\$ 2,187	2.0%
2	Beach Salaries	23,403	25,830	\$19,139	\$25,780	26,150	370	1.4%
3	Benefits	55,801	51,078	\$58,002	\$67,452	70,766	3,314	4.9%
4	Admin. Expenses	5,603	6,175	\$5,586	\$6,315	9,120	2,805	44.4%
5	Online Registration Transaction Costs	2,301	850	\$2,348	\$3,900	2,900	(1,000)	-25.6%
6	Public Information	7,834	7,625	\$7,706	\$8,314	5,290	(3,024)	-36.4%
7	Beach Maintenance	3,607	3,700	\$3,112	\$3,450	3,400	(50)	-1.4%
8	Beach Capital Improvements			\$0			-	
9	Beach Equipment	2,190	1,260	\$569	\$1,260	1,260	-	0.0%
10	Beach Admin. & Utilities	2,775	2,379	\$1,797	\$2,480	2,800	320	12.9%
11	Adult Sports Leagues		100	\$39	\$100	100	-	0.0%
12	Swim Lesson Supplies	0	50	\$0	\$50	50	-	0.0%
13	Youth Basketball	2,424	3,182	\$3,509	\$3,423	3,742	320	9.3%
14	Little League Baseball	26,807	25,170	\$14,646	\$15,795	15,795	-	0.0%
15	Babe Ruth Baseball	8,214	4,275	\$2,588	\$7,425	7,425	-	0.0%
16	Softball	240	2,966	\$0	\$980	980	-	0.0%
17	Summer Soccer Camp	12,880	12,600	\$13,160	\$12,900	12,900	-	0.0%
18	Youth Soccer	6,508	9,745	\$7,000	\$10,070	8,470	(1,600)	-15.9%
19	Recreation Programs	28,459	30,570	\$21,255	\$29,489	26,710	(2,779)	-9.4%
20	Special Events/Concerts/Firewrks	12,895	12,725	\$12,187	\$12,725	13,000	275	2.2%
21	Ski Program	8,275	8,525	\$8,784	\$8,350	8,350	-	0.0%
22	Davis Park	2,515	7,000	\$6,246	\$3,100	3,300	200	6.5%
23	Park Maintenance	10,550	11,900	\$5,670	\$7,970	7,970	-	0.0%
24	Beach House Replacement		5,000		\$20,000		(20,000)	
25	Repave Beach Parking Lot				\$0		-	
26	Martial Arts	1,690	1,400	\$880	\$1,680	1,680	-	0.0%
27	Lacrosse Programs	7,850	9,197	\$981	\$9,004	8,824	(180)	-2.0%
28		-----	-----	-----	-----	-----	-----	-----
29	<b>SUB-TOTAL PARKS &amp; RECREATION</b>	\$ 337,852	\$ 349,936	\$ 308,906	\$ 370,778	\$ 351,935	\$ (18,843)	-5.1%
<b>LIBRARY</b>								
30	Salaries	\$ 229,282	\$ 240,130	\$ 234,762	\$ 263,188	\$ 255,526	(\$7,662)	-2.9%
31	Benefits	103,207	106,986	\$105,207	\$117,685	118,846	1,161	1.0%
32	Supplies	5,469	4,900	\$4,366	\$5,000	3,500	(1,500)	-30.0%
33	Books,Tapes,Periodicals,AV Mat'ls.	30,853	40,000	\$40,069	\$40,000	45,000	5,000	12.5%
34	Rent and Temp Relocation Expense	33,333	3,333	\$8,333			-	
35	Building Maint. Expense	4,917	15,000	\$14,876	\$17,500	23,500	6,000	34.3%
36	Library Utilities	7,948	19,500	\$24,920	\$19,500	22,500	3,000	15.4%
37	Equipment Maint & Repair	1,852	1,000	\$0	\$1,000	500	(500)	-50.0%
38	Administrative Expense	2,373	500	\$554	\$2,000	1,000	(1,000)	-50.0%
39	Computer/Technology Expense	4,019	6,000	\$5,183	\$7,000	7,000	-	0.0%
40	Programs	3,047	4,000	\$2,791	\$5,000	3,000	(2,000)	-40.0%
41	Public Information	16	100	\$16	\$100	100	-	0.0%
42	<b>SUB-TOTAL LIBRARY</b>	\$ 426,317	\$ 441,449	\$ 441,079	\$ 477,973	\$ 480,472	\$ 2,499	0.5%

**EXPENDITURE CATEGORIES**

<b>EXPENDITURE CATEGORIES</b>		<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2022</b>	<b>FY 2022</b>	<b>%</b>
<b>ITEM</b>		<b>2018-19</b>	<b>2019-20</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2021-22</b>	<b>INCR</b>	<b>%</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>(DECR)</b>	<b>CHG.</b>
<b>1 DEBT PAYMENTS</b>									
2	Fire Truck (2010)	42,755	41,560	\$41,711	\$40,524			(\$40,524)	-100.0%
3	Quint Ladder Truck 2017	90,689	89,487	\$89,487	\$88,196	<b>86,828</b>		(1,368)	-1.6%
4	Library/Town Hall 2018	54,287	179,688	\$208,358	\$159,130	<b>157,220</b>		(1,910)	-1.2%
5	Library/Town Hall 2019		79,361	\$31,902	\$288,600	<b>285,958</b>		(2,642)	-0.9%
6	Rec. Path 2008 Bond; 2012 issue	28,010	27,438	\$27,438	\$26,804	<b>26,111</b>		(693)	-2.6%
7	Town Center Project	219,018	205,395	\$205,395	\$235,372	<b>241,087</b>		5,715	2.4%
8	Recreation Fields Project	95,052	92,059	\$92,059	\$88,087	<b>85,493</b>		(2,595)	-2.9%
9	Rec. Path 2008 Bond; 2008 issue	24,525	23,209	\$23,209	\$22,402	<b>21,656</b>		(747)	-3.3%
10	Rec. Path 2008 Bond; 2010 issue	27,409	27,166	\$26,840	\$26,628	<b>25,845</b>		(783)	-2.9%
11	Beach Sea Wall 2009 Bond	16,029	15,585	\$15,638	\$15,196			(15,196)	-100.0%
12	FY 2017 Capital Projects	0	47,000	\$3,783	\$47,000	47,000		-	0.0%
13	Beaver Creek 2009 Bond	46,909	45,824	\$45,824	\$44,637	<b>43,406</b>		(1,232)	-2.8%
14	Police Radio Replacements 2020					<b>25,276</b>		25,276	
<b>15 SUB-TOTAL</b>									
16	<b>DEBT PAYMENTS</b>	\$ 644,683	\$ 873,772	\$ 811,644	\$ 1,082,577	\$ 1,045,878	\$	\$(36,699)	-3.4%
<b>INTER-GOVERNMENTAL TRANSFERS</b>									
17	County Tax	\$ 71,207	\$ 73,000	\$ 70,374	\$ 70,942	\$ 71,653	\$	711	1.0%
18	Grtr. Burl. Ind. Devel. Corp (GBIC)	1,200	1,200	\$1,200	\$1,200	<b>1,200</b>		-	0.0%
19	Chitt Cty Regional Planning(CCRPC)	18,171	19,898	\$18,101	\$17,931	<b>17,910</b>		(21)	-0.1%
20	Green Mountain Gransit (GMT)	105,016	109,500	\$109,327	\$108,334	<b>102,000</b>		(6,334)	-5.8%
<b>21 SUB-TOTAL INTER-</b>									
22	<b>GOVERNMENTAL TRANSF.</b>	\$ 195,594	\$ 203,598	\$ 199,002	\$ 198,407	\$ 192,763	\$	\$(5,644)	-2.8%

**EXPENDITURE CATEGORIES**

ITEM		FY 2019 2018-19 <u>ACTUAL</u>	FY 2020 2019-20 <u>BUDGET</u>	FY 2020 2019-20 <u>ACTUAL</u>	FY 2021 2020-21 <u>BUDGET</u>	FY 2022 2021-22 <u>BUDGET</u>	FY 2022 INCR (DECR)	% CHG.
<b>BENEFITS</b>								
23	EB Retirement	\$ 15,726		\$ 163,809				
24	RL Retirement			\$14,580				
25	HRA & Flex Spending Admin.	72,971	21,500	\$9,624	\$21,500	<b>21,500</b>	\$0	0.0%
26	Health Insurance Reimbursements	11,488	62,530	\$47,772	\$58,000	<b>68,240</b>	10,240	17.7%
27	Social Security			\$13,024				
28	Health Insurance Premium Contr.	6,878		-\$28,550				
29				\$2,620				
30	Employee Assistance Program	684	700	\$684	\$700	<b>700</b>	-	0.0%
31	Retiree Dental Insurance	1,800	1,848	\$1,872	\$1,848	<b>1,848</b>	-	0.0%
32	Employee Events/Recognition		1,000	\$960	\$1,000	<b>1,000</b>	-	
33	Merit Raises			\$1,200				
34	<b>SUB-TOTAL BENEFITS</b>	\$ 109,547	\$ 87,578	\$ 227,593	\$ 83,048	\$ <b>93,288</b>	\$ 10,240	12.3%
<b>MISCELLANEOUS</b>								
1	Selectbrd. Discretionary Expenses	\$ 1,257	\$ 3,000	\$ 1,154	\$ 1,500	\$ <b>1,500</b>	\$ -	0.0%
2	2020 COVID Pandemic			\$2,009			-	
3	BCA Appeals Interest						-	
4	Abatements/Adjustments	994		\$537			-	
5	Town Committees Support	1,155	1,500	\$50	\$2,500	<b>3,500</b>	1,000	40.0%
6				\$250			-	
7	Town Community Events	1,581	1,500	\$1,090	\$1,500	<b>1,500</b>	-	0.0%
8	Compost Bin sales						-	
9	Tree Conservation	7,633	9,000	\$3,757	\$20,250	<b>6,300</b>	(13,950)	-68.9%
10	Emerald Ash Borer Tree Management					<b>28,800</b>	28,800	
11	Town Fire Hydrant Maintenance			\$4,000	\$5,000	<b>5,000</b>	-	
12	VOSHA Compliance Expense			\$18,807			-	
13							-	
14	<b>SUB-TOTAL MISC.</b>	\$ 12,620	\$ 15,000	\$ 31,653	\$ 30,750	\$ <b>46,600</b>	\$ 15,850	51.5%
<b>15 OPEN SPACE FUND</b>								
16	Transfer to Open Space Fund	\$ 30,000	\$ 35,000	\$ 35,000	\$ 30,000	\$ <b>30,000</b>	-	0.0%
17	<b>SUB-TOTAL</b>							
18	<b>COMMUNITY IMPROVEMENT</b>	30,000	35,000	35,000	30,000	<b>30,000</b>	0	0.0%
19	<b>GRAND TOTAL EXPENDIT.</b>	<b>\$8,297,267</b>	<b>\$9,639,968</b>	<b>\$8,278,709</b>	<b>\$9,561,718</b>	<b>\$9,609,677</b>	<b>\$47,959</b>	0.5%