

TOWN OF SHELBURNE
GENERAL FUND FY 2022-23 PROPOSED BUDGET
JULY 1, 2022 TO JUNE 30, 2023
REVENUE & EXPENDITURE
SUMMARY

REVENUE CATEGORIES	FY 2021 2020-21 BUDGET	FY 2021 2020-21 ACTUAL	FY 2022 2021-22 BUDGET	FY 2023 2022-23 BUDGET	FY 2023 INCR (DECR)	%
						CHG.
Taxes, Penalties & Interest	\$7,378,967	\$7,435,374	\$7,455,818	\$7,758,249	\$302,431	4.1%
Town Clerk's Office	169,620	155,314	121,315	163,960	42,645	35.2%
Highways & Public Works	202,915	202,690	219,575	173,760	(45,815)	-20.9%
Police & Emergency Dispatch	559,697	496,194	527,490	441,490	(86,000)	-16.3%
Water & Sewer Admin.	98,577	98,576	101,534	103,565	2,031	2.0%
Cemetery	5,400	6,200	4,400	4,400	0	0.0%
Planning & Zoning	113,175	96,644	113,000	93,500	(19,500)	-17.3%
Recreation	158,425	119,790	155,145	130,085	(25,060)	-16.2%
Library	0	1,040	0	0	0	
Investment Interest	500	8	2,000	2,000	0	0.0%
Rescue	376,058	56,647	410,819	414,150	3,330	0.8%
Building Use/Lease Income	150,000	173,893	147,736	147,736	0	0.0%
Transfer from Funds / Misc.	348,385	289,826	395,363	410,099	14,737	3.7%
TOTAL REVENUES	\$9,561,718	\$9,132,194	\$9,654,195	\$9,842,992	\$188,798	2.0%
EXPENDITURE CATEGORIES						
Selectboard/VLCT/Town Rpts.	\$51,772	\$46,320	\$74,290	\$68,739	(\$5,551)	-7.5%
Legal	60,000	131,440	60,000	80,000	\$20,000	33.3%
Town Manager's Office	237,814	223,240	257,240	264,964	7,724	3.0%
Administrative Services	108,400	90,581	101,352	120,952	19,600	19.3%
Elections	14,000	24,802	4,500	16,700	12,200	271.1%
Finance & Insurance	575,515	639,149	556,343	564,759	8,416	1.5%
Town Clerk's Office	275,339	217,182	250,887	268,837	17,951	7.2%
Planning & Zoning	317,911	242,462	313,461	309,076	(4,386)	-1.4%
Assessing/Reappraisal	109,234	90,998	155,440	170,478	15,038	9.7%
Buildings & Grounds	376,094	304,453	345,672	418,479	72,806	21.1%
Public Works/Stormwater	206,000	287,741	206,000	190,000	(16,000)	-7.8%
Police	1,944,266	1,532,469	1,963,415	2,058,548	95,133	4.8%
Fire Dept.	307,308	330,975	287,511	373,080	85,570	29.8%
Public Safety/Dispatch	778,311	653,749	794,678	822,055	27,377	3.4%
Highway	1,402,623	1,206,121	1,454,250	1,453,724	(526)	0.0%
Health/Social Services	38,777	37,000	38,777	41,777	3,000	7.7%
Rescue	376,058	418,461	410,819	439,150	28,330	6.9%
Cemetery	60,512	60,802	60,373	53,400	(6,972)	-11.5%
Recreation	370,778	312,777	351,935	332,258	(19,677)	-5.6%
Harbormaster	50,100	45,082	50,100	50,100	(0)	0.0%
Library	477,973	439,605	480,472	509,563	29,091	6.1%
Debt Service	1,082,577	1,030,334	1,056,878	870,694	(186,184)	-17.6%
Inter-Governmental Transfers	198,407	196,541	191,763	201,619	9,856	5.1%
Employee Misc. Benefits	81,200	178,811	91,440	92,440	1,000	1.1%
Selectbrd Discr./Other Projects	30,750	17,396	46,600	71,600	25,000	53.6%
Open Space Fund (Voted by Sep. Article)	30,000	30,000	50,000	0	(50,000)	-100.0%
TOTAL EXPENDITURES	\$9,561,718	\$8,788,493	\$9,654,195	\$9,842,992	\$188,798	2.0%
Revenue - Expenditures	0.00	343,701	0	0		
Grand List	15,683,246	15,672,164	15,993,874	16,155,864	161,990	1.0%
Tax Rate	\$0.4644	\$0.4644	\$0.4602	\$0.4747	\$0.0145	3.15%
Tax rate Change From Prior Yr.	\$0.023		-\$0.001	\$0.0145		
Tax rate % Change From Prior Yr.	5.2%		-0.2%	3.15%		

LINE #	REVENUE CATEGORIES	FY 2021 2020-21 BUDGET	FY 2021 2020-21 ACTUAL	FY 2022 2021-22 BUDGET	FY 2023 2022-23 BUDGET	FY 2023 INCR (DECR)	% CHG.	NOTES
TAXES								
1	Property Taxes	\$7,283,966	\$ 7,358,102	\$7,359,818	\$7,669,249	\$309,431	4.2%	
2	Late Homestead Filing Penalty	\$14,000	\$ 16,676	\$14,000	14,000	0	0.0%	
3	Delinquent tax Penalty Charges	\$41,000	\$ 33,569	\$42,000	40,000	(2,000)	-4.8%	
4	Delinquent tax Interest Charges	\$40,000	\$ 27,027	\$40,000	35,000	(5,000)	-12.5%	
5	SUB-TOTAL TAXES	\$7,378,966	\$7,435,374	\$7,455,818	\$7,758,249	\$302,431	4.1%	
6 TOWN CLERK'S OFFICE								
7	Liquor Licenses	\$ 3,000	\$ 2,910	\$ 2,770	\$ 2,910	\$ 140	5.1%	
8	Animal Licenses	\$6,000	\$ 5,368	\$6,600	6,400	(200)	-3.0%	
9	Animal License Transfer to Dog Park	-\$840	\$ (674)	-\$600	(800)	(200)	33.3%	
10	Marriage/Civil Union Licenses	\$500	\$ 470	\$470	450	(20)	-4.3%	
11	Deed Recordings	\$54,000	\$ 124,781	\$60,000	90,000	30,000	50.0%	
12	Misc. Income	\$100	\$ 43	\$50	50	0	0.0%	
13	Green Mtn Passports	\$180	\$ 226	\$150	200	50	33.3%	
14	Vault Time Fee	\$950	\$ 357	\$500	300	(200)	-40.0%	
15	Copier Use	\$7,000	\$ 8,943	\$7,200	9,000	1,800	25.0%	
16	Vital Statistics Copies	\$15,000	\$ 1,801	\$2,000	1,800	(200)	-10.0%	
17	Passport Fees & Photos	\$17,500	\$ 1,380	\$10,000	15,000	5,000	50.0%	
18	Motor Vehicle Registrations	\$230	\$ 150	\$175	150	(25)	-14.3%	
19	Grants		\$ 9,558					
20	Land Records Recording System	\$40,000	\$ -	\$22,000	27,000	5,000	22.7%	Note 1
21	Trsf. from Records Preservation Fund	\$26,000	\$ -	\$10,000	11,500	1,500	15.0%	Note 1
	SUB-TOTAL							
22	TOWN CLERK'S OFFICE	\$ 169,620	\$ 155,314	\$ 121,315	\$ 163,960	\$ 42,645	35.2%	
23 HIGHWAYS/ PUBLIC WORKS								
24	Hwy State Aid	\$ 145,000	\$ 190,420	\$ 145,000	\$ 145,000	\$ -	0.0%	
25	Hwy Permits	\$2,100	\$ 2,270	\$2,100	2,100	0	0.0%	
26	Road Cut Permits	\$10,000	\$ 10,000	\$10,000	10,000	0	0.0%	
27	Bik/Ped Path Grant	\$45,815	\$ -	\$62,475	16,660	(45,815)	-73.3%	Note 2
28	Construction Reimbursements							
29	SUB-TOTAL HIGHWAYS	\$ 202,915	\$ 202,690	\$ 219,575	\$ 173,760	\$ (45,815)	-20.7%	
POLICE & EMERGENCY DISPATCH								
30	Judicial Fees	\$ 40,000	\$ 15,062	\$ 10,000	\$ 10,000	\$ -	0.0%	
31	Special Duty Reimbursement	\$23,290	\$ 32,274	\$23,290	23,290	-	0.0%	Note 3
32	Special Duty Enforcement Grants	\$17,000	\$ 15,187	\$17,000	17,000	-	0.0%	Note 3
33	CVSD School Resource Officer Pmt	\$84,000	\$ 65,000	\$86,000		(86,000)	-100.0%	
34	Other Fees	\$300	\$ 10	\$300	300	-	0.0%	
35	Animal Enforcement	\$500	\$ -	\$500	500	-	0.0%	
36	Insurance Reports	\$2,200	\$ 1,536	\$1,600	1,600	-	0.0%	
37	Fingerprinting	\$12,000	\$ 260	\$4,000	4,000	-	0.0%	
38	Misc. Donations							
39	Burn Permits	\$2,000	\$ 1,855	\$1,000	1,000	-	0.0%	
40	Dispatch Contracts	\$285,557	\$ 273,322	\$287,000	287,000	-	0.0%	Note 4
41	State E911 Call Center	\$81,850	\$ 81,848	\$85,800	85,800	-	0.0%	Note 5
42	Alarm Permits	\$11,000	\$ 9,840	\$11,000	11,000	-	0.0%	
43	SUB-TOTAL POLICE/DISPATCH	\$ 559,697	\$ 496,194	\$ 527,490	\$ 441,490	\$ (86,000)	-16.3%	

LINE #	REVENUE CATEGORIES	FY 2021		FY 2022		FY 2023		FY 2023		NOTES
		2020-21	2020-21	2021-22	2022-23	INCR	%			
		BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)	CHG.			
WATER & SEWER ADMINISTRATION										
1	Sewer Dept. Admin.	\$49,288	\$ 49,288	\$50,767		\$1,015	2.0%			
2	Water Dept. Admin.	\$49,288	\$ 49,288	\$50,767		1,015	2.0%			
3	SUB-TOTAL									
4	WATER & SEWER ADMIN.	\$ 98,577	\$ 98,576	\$ 101,534	\$ 103,565	\$ 2,031	2.0%			Note 6
5 CEMETERY										
6	Cemetery Fund Transfer & Interest									
7	Cemetery Other	\$ 1,400	\$ 3,000	\$ 1,400	\$ 1,400	\$ -	0.0%			
8	Interment Fee	\$4,000	\$ 3,200	\$3,000	\$3,000	\$0	0.0%			
9	SUB-TOTAL CEMETERY	\$ 5,400	\$ 6,200	\$ 4,400	\$ 4,400	\$ -	0.0%			
10 PLANNING/ZONING:										
11	Building Permits & Cert of Occup.	\$ 60,000	\$ 64,304	\$ 60,000	\$ 60,000	\$ -	0.0%			
12	Site Plan/Subdiv/Cond'l Use Fees	\$22,500	\$ 25,025	\$22,500	\$22,500	-	0.0%			
13	Sign Permits	\$750	\$ 550	\$750	\$750	-	0.0%			
14	Town Regs/Plan/Public Wk spec.	\$425	\$ -	\$250	\$250	-	0.0%			
15	Planning/Zoning Other		\$ 6,765			\$0				
16	Grant Revenues	\$29,500	\$ -	\$29,500	\$10,000	(\$19,500)	-325.0%			Note 7
17	SUB-TOTAL									
18	PLANNING/ZONING	\$ 113,175	\$ 96,644	\$ 113,000	\$ 93,500	\$ (19,500)	-17.3%			
19 PARKS AND RECREATION										
20	Beach Stickers	\$ 16,625	\$ 18,301	\$ 17,540	\$ 17,330	(\$210)	-1.2%			
21	Recreation Programs	\$32,950	\$ 33,370	\$29,680	\$36,995	7,316	24.6%			
22	Adult Leagues	\$1,410	\$ -	\$1,410	\$1,410	-	0.0%			
23	Little League Admin Assistance	\$15,425	\$ 18,870	\$15,425	\$2,400	(13,025)	-84.4%			
24	Babe Ruth	\$6,240	\$ 5,549	\$6,240		(6,240)	-100.0%			
25	Softball	\$3,000	\$ 2,724	\$3,000		(3,000)	-100.0%			
26	Swimming Lessons	\$650	\$ 523	\$600	\$600	-	0.0%			
27	Martial Arts	\$2,160	\$ -	\$2,160		(2,160)	-100.0%			
28	Youth Basketball	\$3,475	\$ -	\$4,200	\$4,200	-	0.0%			
29	Soccer	\$14,180	\$ 10,695	\$12,955	\$15,025	2,070	16.0%			
30	Summer Soccer Camp	\$13,800	\$ 6,460	\$13,800	\$7,750	(6,050)	-43.8%			
31	Ski Program	\$8,800	\$ 1,425	\$8,800	\$9,300	500	5.7%			
32	Concerts/Special Events	\$13,750	\$ 3,025	\$13,750	\$11,250	(2,500)	-18.2%			
33	Lacrosse	\$10,650	\$ 9,108	\$10,275	\$9,125	(1,150)	-11.2%			
34	Donations	\$500	\$ -	\$500	\$500	-	0.0%			
35	Recreation Facility/Field Use Fees	\$11,500	\$ 8,005	\$11,500	\$12,750	1,250	10.9%			
36	Transfer From baseball Funds	\$1,935	\$ -	\$1,935		(1,935)	-100.0%			
37	VANTIV EFT Fees	\$1,375	\$ 1,735	\$1,375	\$1,450	\$75	5.5%			
38	Misc. Income									
39	SUB-TOTAL PARKS & RECREATION	\$ 158,425	\$ 119,790	\$ 155,145	\$ 130,085	\$ (25,059)	-15.2%			
LIBRARY										
40	Grant Revenues		\$ 1,040			\$0				
41	Misc. income					\$0				
42										
43	SUB-TOTAL LIBRARY	\$ -	\$ 1,040	\$ -	\$ -	\$ -				
44 FINANCIAL MANAGEMENT										
45	Investment Interest	\$ 500	\$ 8	\$ 2,000	\$ 2,000	-	0.0%			
46	Applied Fund Balance	0		0	0	\$0				
47	SUB-TOTAL									
48	FINANCIAL MANAGEMENT	\$ 500	\$ 8	\$ 2,000	\$ 2,000	\$ -	0.0%			

LINE #	REVENUE CATEGORIES	FY 2021 2020-21 BUDGET	FY 2021 2020-21 ACTUAL	FY 2022 2021-22 BUDGET	FY 2023 2022-23 BUDGET	FY 2023 INCR (DECR)	% CHG.	NOTES
1	RESCUE							
2	Transfer From Ambulance Fund	\$ 355,158	\$ -	\$ 389,919	\$ 404,150	\$ 14,230	3.6%	Note 8
3	COVID Grants		\$ 56,119					
4	Radio Upgrade/replacement					\$0		
5	First Aid/ CPR Class Fees&misc.					\$0		
6		\$ -				\$0		
7	Misc. Income	\$20,900	\$ 527	\$20,900	10,000	(10,900)		
8	SUB-TOTAL RESCUE	\$ 376,058	\$ 56,647	\$ 410,819	\$ 414,150	\$ 3,330	0.5%	
9	MISCELLANEOUS							
10	Miscellaneous	\$ 3,500	\$ 4,329	\$ 3,500	\$ 3,500	\$ -	0.0%	
11	Fire Dept. Grants/Donations/Misc.	\$0	\$ 12,101	\$0	0	\$0		
12	Town Hall Clock Tower Donations		\$ 15,870					
13	Pymt. in Lieu of Taxes	\$6,300	\$ 13,007	\$6,300	6,300	-	0.0%	
14	State Current Use Payment	\$130,000	\$ 145,696	\$140,000	140,000	-	0.0%	
15	Mooring Fees	\$50,100	\$ 52,319	\$50,100	50,100	-	0.0%	
16	Town Ctr./ Tn Hall Facilities Use	\$9,000	\$ (240)	\$1,000	1,000	-	0.0%	
17	Act 60/68 Administration	\$53,000	\$ -	\$50,100	53,000	2,900	5.8%	
18	Retiree Health/Dental Premiums	\$1,848	\$ 1,867	\$1,848	1,848	-	0.0%	
19	Pierson Bldg. Lease	\$30,000	\$ 27,736	\$27,736	27,736	-	0.0%	
20	CSSU Village Ctr. Lease	\$71,000	\$ 79,000	\$79,000	79,000	-	0.0%	
21	CSSU Bldg. Maint. Allocation	\$40,000	\$ 67,397	\$40,000	40,000	-	0.0%	
22	Transfer From Bay Park Fund	\$10,000	\$ -	\$10,000	10,000	-	0.0%	
23	Transfer Fr. Reappraisal Fund	\$29,000	\$ -	\$70,109	83,217	13,108	18.7%	
24	Transfer Fr. Rec. Impact Fees Acct.	\$20,000	\$ -	\$20,000	20,000	-	0.0%	
25	Beaver Creek Special Assessment	\$44,637	\$ 44,637	\$43,406	42,134	(1,272)	-2.9%	Note 9
	MISCELLANEOUS	\$ 498,385	\$ 463,718	\$ 543,099	\$ 557,834	\$ 14,736	2.7%	
26								
27	Total Non-Tax Revenue	\$2,277,751	\$1,774,092	\$2,294,377	\$2,173,744	(\$120,633)	-5.3%	
28								
29	GRAND TOTAL	\$9,561,717	\$9,132,194	\$9,654,195	\$9,842,992	\$ 188,798	2.0%	
				\$0				
30	Grand List	15,683,246		15,993,874	16,155,864	161,990	1.0%	
31	Tax Rate	\$0.4644		\$0.4602	\$0.4747	\$ 0.0145	3.15%	
32	Tax Rate Change From Prior Yr.	\$0.023		(\$0.001)	\$0.0145			

EXPENDITURE CATEGORIES		FY 2021	FY 2021	FY 2022	FY 2023	FY 2023	
ITEM		2020-21	2020-21	2021-22	2022-23	INCR	%
		BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)	CHG.
SELECTBOARD							
1	Selectboard Salaries	6,300	\$ 6,300	6,300		(\$6,300)	-100.0%
2	FICA	\$482	\$ 482			\$0	
3	Economic Development	\$25,000	\$ 21,210	\$50,000	50,000	\$0	0.0%
4	Expenses	\$8,000	\$ 7,160	\$6,000	6,000	\$0	0.0%
5	VLCT Dues	\$9,990	\$ 9,990	\$9,990	10,739	\$749	7.5%
6	Town Reports	\$2,000	\$ 1,178	\$2,000	2,000	\$0	0.0%
			\$ -				
7	SUB-TOTAL SELECTBOARD	51,772	\$ 46,320	74,290	68,739	(5,551)	-7.5%
			\$ -				
8	Legal Expense	\$55,000	\$ 122,234	\$60,000	80,000	\$20,000	33.3%
9	Fire/Rescue Facilities Site Analysis	\$5,000	\$ 9,206			\$0	
	SUB-TOTAL LEGAL EXPENSE	\$ 60,000	\$ 131,440	\$ 60,000	\$ 80,000	\$ 20,000	33.3%
10 MANAGER'S OFFICE							
11	Salaries	\$ 180,255	\$ 175,235	\$ 185,569	\$ 190,184	\$4,615	2.5%
12	Benefits	\$45,815	\$ 40,917	\$59,927	61,036	\$1,109	1.9%
13	Manager's Expenses	\$6,000	\$ 2,444	\$6,000	6,000	\$0	0.0%
14	Vehicle Expense	\$3,744	\$ 3,744	\$3,744	3,744	\$0	0.0%
15	Emergency Management	\$2,000	\$ 900	\$2,000	4,000	\$2,000	100.0%
			\$ -				
16	SUB-TOTAL MANAGER'S OFFICE	\$ 237,814	\$ 223,240	\$ 257,240	\$ 264,964	\$ 7,724	3.0%
17 ADMINISTRATIVE SERVICES							
			\$ -				
18	Technical Assistance	\$6,000	\$ 6,929	\$3,000	3,000	\$0	0.0%
19	Training	\$5,000	\$ 80	\$3,000	5,000	\$2,000	66.7%
20	Office Equipment & Repairs	\$2,000	\$ 299	\$2,000	2,000	\$0	0.0%
21	Postage	\$15,000	\$ 16,158	\$14,000	16,000	\$2,000	14.3%
22	Copier Expenses	\$9,500	\$ 7,232	\$9,000	8,000	(\$1,000)	-11.1%
23	Office Supplies	\$8,500	\$ 6,204	\$8,000	8,000	\$0	0.0%
24	Computer Software	\$16,000	\$ 17,870	\$27,952	27,952	\$0	0.0%
25	Computer Hardware	\$15,000	\$ 7,651	\$5,000	5,000	\$0	0.0%
26	Computer Tech. Assistance	\$21,000	\$ 17,155	\$20,000	20,000	\$0	0.0%
27	Data Line	\$2,400	\$ 2,320	\$2,400	3,000	\$600	25.0%
28	Telephone Exp. (Tn. Ctr & Library)	\$8,000	\$ 8,683	\$7,000	23,000	\$16,000	228.6%
			\$ -				
29	SUB-TOTAL ADMINISTRATIVE SVCS.	\$ 108,400	\$ 90,581	\$ 101,352	\$ 120,952	\$ 19,600	19.3%
30 ELECTIONS							
31	Election Salaries	\$ 7,000	\$ 8,506	\$ 3,000	\$ 8,000	\$5,000	166.7%
32	Election Expense	\$6,400	\$ 15,361	\$1,000	7,700	\$6,700	670.0%
33	BCA Expenses	\$600	\$ 936	\$500	1,000	\$500	100.0%
			\$ -				
34	SUB-TOTAL ELECTIONS	\$ 14,000	\$ 24,802	\$ 4,500	\$ 16,700	\$ 12,200	271.1%
35 FINANCE & INSURANCE							
36	Salaries	\$ 156,508	\$ 165,789	\$ 157,607	\$ 163,192	\$5,585	3.5%
37	Benefits	\$50,727	\$ 60,771	\$52,611	53,442	\$831	1.6%
38	Property/Liability Insurance	\$332,280	\$ 377,879	\$309,126	309,126	\$0	0.0%
39	Insurance Claims: Deductible	\$5,000	\$ 1,711	\$5,000	5,000	\$0	0.0%
40	Unemployment Insurance	\$6,000	\$ 6,313	\$7,000	7,000	\$0	0.0%
41	Annual Audit	\$25,000	\$ 26,686	\$25,000	27,000	\$2,000	8.0%
			\$ -				
42	SUB-TOTAL FINANCE& INSURANCE	\$ 575,515	\$ 639,149	\$ 556,343	\$ 564,759	\$ 8,416	1.5%
43 TOWN CLERK/TREASURER							
44	Town Clerk Office Salaries	\$ 141,563	\$ 148,198	\$ 144,422	\$ 155,264	\$ 10,842	7.5%
45	Town Treasurer & Asst. Treasurer	\$6,764	\$ 6,218	\$12,501	9,652	(\$2,849)	-22.8%
46	Town Clerk Office Benefits	\$46,395	\$ 30,448	\$48,530	49,450	\$919	1.9%
47	Town Treasurer &Asst. Benefits	\$517	\$ 515	\$1,183	972	(\$211)	-17.8%
48	Tax Map updates	\$ -	\$ -	\$ -	3,000	\$3,000	
49	Passport Supplies	\$ -	\$ -	\$ -	1,000	\$1,000	
50	Expenses	\$3,500	\$ 1,309	\$3,000	6,500	\$3,500	116.7%
51	Office Expense	\$9,500	\$ 5,887	\$8,750	4,000	(\$4,750)	-54.3%
52	Recording Software&Supplies	\$26,500	\$ 24,290	\$22,000	27,000	\$5,000	22.7%
53	Records Automation/Preservation	\$40,000	\$ 17	\$10,000	11,500	\$1,500	15.0%
54	Computer Software/Hardware	\$600	\$ 300	\$500	500	\$0	0.0%
55	Records Restoration	\$ -	\$ -	\$ -			
			\$ -				
56	SUB-TOTAL TOWN CLERK/TREAS.	\$ 275,339	\$ 217,182	\$ 250,887	\$ 268,837	\$ 17,951	7.2%

Note 10

Note 11

Note 12

EXPENDITURE CATEGORIES		FY 2021	FY 2021	FY 2022	FY 2023	FY 2023	
ITEM		2020-21	2020-21	2021-22	2022-23	INCR	%
		BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)	CHG.
PLANNING & ZONING							
1	Salaries	\$179,495	\$ 158,797	\$181,995	190,944	\$8,949	4.9%
2	Contract Services		\$ 8,925				
3	Benefits	\$74,215	\$ 54,701	\$77,466	78,532	\$1,065	1.4%
4	Planning Expense	\$7,000	\$ 7,111	\$7,000	7,000	\$0	0.0%
5	Conferences and Training	\$3,500	\$ 527	\$500	2,000	\$1,500	300.0%
6	Special Projects					\$0	
7	Grant Funded Projects	\$37,500	\$ -	\$35,000	10,000	(\$25,000)	-71.4%
8	Planning Projects w/o Grants	\$8,000		\$4,000	10,000	\$6,000	150.0%
9	Planning Assistance	\$7,000	\$ 8,866	\$7,000	10,000	\$3,000	42.9%
10	Enforcement & Technical Asstance		\$ 3,135			\$0	
11	GIS & Permit Software	\$1,200	\$ 400	\$500	600	\$100	20.0%
12	SUB-TOTAL PLANNING						
13	AND ZONING	\$ 317,911	\$ 242,462	\$ 313,461	\$ 309,076	\$ (4,386)	-1.4%
14 ASSESSING							
15	Salaries	\$ 62,375	\$ 66,433	\$ 85,263	\$ 97,873	\$12,610	14.8%
16	Benefits	\$20,635	\$ 18,680	\$42,645	44,568	\$1,923	4.5%
17	Admin Asst.	\$22,224	\$ -	\$23,532	24,038	\$506	2.1%
18	Expenses	\$4,000	\$ 5,885	\$4,000	4,000	\$0	0.0%
19							
20	SUB-TOTAL ASSESSING	\$ 109,234	\$ 90,998	\$ 155,440	\$ 170,478	\$ 15,038	9.7%
BUILDINGS & GROUNDS							
21	Salaries	\$ 116,053	\$ 104,136	\$ 118,096	\$ 119,503	\$ 1,407	1.2%
22	Benefits	\$56,541	\$ 50,107	\$60,077	60,476	\$400	0.7%
23	Town Center Operating expense	\$53,000	\$ 48,324	\$53,000	53,000	\$0	0.0%
24	Town Center Bldg. Improvements	\$15,000	\$ 6,755	\$5,000	5,000	\$0	0.0%
25	Town Hall Operating expense		\$ 392			\$0	
26	Town Hall Operating & Maint. Expense	\$5,000	\$ 3,231	\$3,000	25,000	\$22,000	733.3%
27	Town Hall & Library Heating Fuel	\$8,000	\$ 2,841	\$8,000	8,000	\$0	0.0%
28	Town Hall Clock Restoration		\$ 20,372				
29	Town Center Heating Fuel	\$21,000	\$ 15,365	\$21,000	18,000	(\$3,000)	-14.3%
30	Town Center Utilities	\$53,000	\$ 44,486	\$54,000	55,000	\$1,000	1.9%
31	Pierson Building Maintenance	\$12,000	\$ 4,903	\$10,000	10,000	\$0	0.0%
32	Transfer to HW Equip. Fund	\$500	\$ 500	\$500	500	\$0	0.0%
33	Recreation Fields Maintenance	\$5,000	\$ 2,776	\$4,000	5,000	\$1,000	25.0%
34	Bike/Ped Trails Maint.	\$13,000		\$5,000	5,000	\$0	0.0%
35	Town Energy Improvements	\$8,000	\$ -	\$4,000	4,000	\$0	0.0%
36	Capital Projects	\$10,000	\$ 266			\$0	
48	Transfer to Capital Equipment Fund				50,000	\$50,000	
49	SUB-TOTAL BUILDINGS & GROUNDS	\$ 376,094	\$ 304,453	\$ 345,672	\$ 418,479	\$ 72,806	21.1%
50 STORMWATER							
51	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	
52	Benefits	\$0	\$ 5	\$0	0	\$0	
53	Legal/Professional Services	-	\$ 3,314	-	-	\$0	
54	Engineering/Planning	-	\$ 35,907	-	-	\$0	
55	Stormwater Partnerships	-	\$ 8,600	-	-	\$0	
56	Stormwater Permit Fees	-	\$ 18,092	-	-	\$0	
57	Stormwater Maint. (So. Burl Contract)	-	\$ 36,701	-	-	\$0	
58	Matching Grant Funds	-	\$ 7,514	-	-	\$0	
59	Misc.	-		-	-	\$0	
60	Stormwater Projects	-	\$ 33,738	-	-	\$0	
61	Transfer to Stormwater Fund	\$206,000	\$ 143,871	\$206,000	190,000	(\$16,000)	
62	SUB-TOTAL STORMWATER						
63	STORMWATER	\$ 206,000	\$ 287,741	\$ 206,000	\$ 190,000	(16,000)	-9.2%

Note 7

Note 13

EXPENDITURE CATEGORIES		FY 2021	FY 2021	FY 2022	FY 2023	FY 2023	%
ITEM		2020-21	2020-21	2021-22	2022-23	INCR	%
		BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)	CHG.
HARBORMASTER							
1	Salary	\$ 5,643	\$ 5,173	\$ 5,756	\$ 5,800	\$44	0.8%
2	FICA	\$432	\$ 396	\$440	444	3	0.8%
3	Mooring & Dock Inspections/Maint.	\$14,500	\$ 25,225	\$15,100	18,600	3,500	23.2%
4	Seasonal Dock&Buoy Install/Removal	\$8,700	\$ 10,916	\$9,900	7,800	(2,100)	-21.2%
5	Equipment	\$3,000	\$ 3,373	\$3,000	3,000	-	0.0%
6	Admin exp.	\$300	\$ -	\$300	300	-	-
7	Transfer to Bay Park Fund	\$17,525	\$ -	\$15,604	14,156	(1,448)	-9.3%
8	SUB-TOTAL	-----	-----	-----	-----	-----	-----
9	HARBORMASTER	\$ 50,100	\$ 45,082	\$ 50,100	\$ 50,100	\$ (0)	0.0%
POLICE							
10	Salaries	\$ 952,522	\$ 829,572	\$ 999,128	\$ 1,093,348	\$ 94,220	9.4%
11	Overtime & Doubletime	\$139,000	\$ 80,639	\$147,000	153,000	6,000	4.1%
12	SRO Wages	\$50,000	\$ 65,504	\$52,000		(52,000)	-100.0%
13	Special Duty details	\$17,000	\$ 25,065	\$17,000	17,000	-	0.0%
14	Special Duty Enforcement Grants	\$17,000	\$ 8,149	\$17,000	17,000	-	0.0%
15	Equipment Grant	\$	\$ 369			-	-
16	Benefits	\$412,984	\$ 292,231	\$429,667	439,200	9,533	2.2%
17	Employee Assistance Program	\$5,000	\$ 4,000	\$6,000	6,000	-	0.0%
18	Community Outreach Program	\$12,915	\$ 12,806	\$13,120	16,500	3,380	25.8%
19	Office Expense	\$11,500	\$ 8,952	\$11,500	11,500	-	0.0%
20	Telephones	\$11,000	\$ 12,834	\$14,500	14,500	-	0.0%
21	Lifeline System	\$22,500		\$22,500	22,500	-	0.0%
22	Radio Expense	\$10,200	\$ 12,954	\$14,500	14,500	-	0.0%
23	Travel/Conferences	\$5,000	\$ 1,018	\$5,000	5,000	-	0.0%
24	Police Technology	\$12,000	\$ 5,512	\$12,000	35,000	23,000	191.7%
25	Police Training	\$12,500	\$ 4,956	\$12,500	12,500	-	0.0%
26	Gasoline	\$35,000	\$ 20,264	\$35,000	35,000	-	0.0%
27	Tires	\$6,500	\$ 1,811	\$6,500	6,500	-	0.0%
28	Vehicle Maint.	\$25,000	\$ 9,791	\$20,000	20,000	-	0.0%
29	General Equipment	\$6,000	\$ 1,121	\$6,000	6,000	-	0.0%
30	Firearms & Ammunition	\$3,500	\$ 3,989	\$4,500	5,500	1,000	22.2%
31	Evidence Management	\$4,100	\$ 495	\$5,000	5,000	-	0.0%
32	Uniform Purchase	\$12,000	\$ 5,997	\$12,000	12,000	-	0.0%
33	Uniform Cleaning	\$3,500	\$ 801	\$3,500	3,500	-	0.0%
34	Building expense	\$4,000	\$ 961	\$4,000	4,000	-	0.0%
35	Computer Maint/Use	\$28,000	\$ 18,677	\$20,000	20,000	-	0.0%
36	Matching Funds for Grants	\$1,000	\$ -	\$1,000	1,000	-	0.0%
37	Capital Improvements	\$20,000	\$ -	\$10,000	20,000	10,000	100.0%
38	Transfer to Cruiser Fund	\$87,000	\$ 87,000	\$45,000	45,000	-	0.0%
39	Animal Enforcement	\$3,100	\$ 2,556	\$3,100	3,100	-	0.0%
40	C.U.S.I	\$14,445	\$ 14,445	\$14,400	14,400	-	0.0%
41	SUB-TOTAL POLICE	\$ 1,944,266	\$ 1,532,469	\$ 1,963,415	\$ 2,058,548	\$ 95,133	4.8%

Note 14

Note 3
Note 3

EXPENDITURE CATEGORIES			FY 2021	FY 2021	FY 2022	FY 2023	FY 2023	
ITEM			2020-21	2020-21	2021-22	2022-23	INCR	%
			BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)	CHG.
1	FIRE DEPARTMENT							
2	Volunteer Stipends	\$	55,000	\$ 54,933	\$ 57,000	\$ 100,000	43,000	75.4%
3	FICA		\$4,208	\$ 1,885	\$4,361	7,650	3,290	75.4%
4	Volunteer Retention Fund		\$	-	\$0	0	-	
5	Office Supplies/Phones		\$8,700	\$ 9,874	\$8,700	9,850	1,150	13.2%
6	Utilities,Heating Fuel & service		\$11,000	\$ 7,768	\$11,000	11,000	-	0.0%
7	Fire Prev. & Training		\$9,000	\$ 8,980	\$9,000	9,000	-	0.0%
8	Radio Maintenance		\$6,150	\$ 52,908	\$7,650	15,080	7,430	97.1%
9	Fire Prot. Clothing		\$24,200	\$ 27,508	\$26,200	37,575	11,375	43.4%
10	Uniforms		\$5,000	\$ 9,136	\$5,000	5,000	-	
11	Gas & Oil		\$5,000	\$ 3,019	\$5,000	5,000	-	0.0%
12	Firefighting Supplies		\$8,000	\$ 4,665	\$8,000	8,500	500	6.3%
13	Equipment Maint.		\$27,200	\$ 30,362	\$28,200	36,700	8,500	30.1%
14	Equipment Replacement Fund		\$50,000	\$ 50,000	\$50,000	50,000	-	0.0%
15	Building Maint.		\$15,000	\$ 12,842	\$15,000	15,000	-	0.0%
16	Fire Equipment		\$36,400	\$ 42,075	\$29,300	31,200	1,900	6.5%
17	Grant Projects						-	
18	Marine Apparatus		\$9,400	\$ 3,618	\$9,400	16,700	7,300	77.7%
19	Periodicals & Memberships		\$3,000	\$ 1,225	\$3,000	2,500	(500)	-16.7%
20	Membership events/incentives		\$8,000	\$ 6,829	\$8,000	9,000	1,000	12.5%
21	Physicals/ PF Testing		\$2,050	\$ 2,266	\$2,700	3,325	625	23.1%
22	Capital Improvements		\$20,000	\$ 1,084			-	
23	SUB-TOTAL FIRE DEPARTMENT	\$	307,308	\$ 330,975	\$ 287,511	\$ 373,080	85,570	29.8%
24	PUBLIC SAFETY & DISPATCH							
25	Dispatch Salaries	\$	448,724	\$ 429,810	\$ 461,886	\$ 481,000	\$19,113	4.1%
26	Overtime & Doubletime		\$79,095	\$ 78,264	\$81,488	84,648	3,160	3.9%
27	Benefits		\$164,392	\$ 122,960	\$165,203	170,308	5,104	3.1%
28	Training		\$2,500	\$ 357	\$2,500	2,500	-	0.0%
29	Uniforms		\$3,500	\$ 117	\$3,500	3,500	-	0.0%
30	Uniform Cleaning		\$100	\$ -	\$100	100	-	0.0%
31	Capital Improvements		\$20,000	\$ 4,222	\$20,000	20,000	-	0.0%
32	Dispatch Radio Equipment		\$14,000	\$ 12,544	\$14,000	14,000	-	0.0%
33	Technology Mgmt. Fee		\$8,000	\$ -	\$8,000	8,000	-	0.0%
34	Communications Transmission Equip Impr		\$25,000		\$25,000	25,000	-	0.0%
35	Computer Use		\$13,000	\$ 5,476	\$13,000	13,000	-	0.0%
36	SUB-TOTAL PUBLIC							
37	SAFETY & DISPATCH	\$	778,311	\$ 653,749	\$ 794,678	\$ 822,055	\$ 27,377	3.4%

EXPENDITURE CATEGORIES		FY 2021	FY 2021	FY 2022	FY 2023	FY 2023	
ITEM		2020-21	2020-21	2021-22	2022-23	INCR	%
		BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)	CHG.
HIGHWAY							
1	Salaries	\$ 301,672	\$ 279,417	\$ 309,625	\$ 309,137	\$ (488)	-0.2%
2	Overtime	\$31,608	\$ 21,036	\$32,261	\$33,230	969	3.0%
3	Benefits	\$130,443	\$ 105,266	\$137,464	\$139,057	1,593	1.2%
4	Inter-Dept. Assistance	\$2,000	\$ -	\$2,000	\$2,000	-	0.0%
5	Road Maintenance	\$45,000	\$ 70,625	\$45,000	\$45,000	-	0.0%
6	Tree Removal	\$6,000	\$ 21,083	\$6,000	\$6,000	-	0.0%
7	Drainage System Maintenance	\$20,000	\$ 17,704	\$20,000	\$20,000	-	0.0%
8	Capital Projects	\$40,000	\$ 43,951	\$30,000	\$30,000	-	0.0%
9	Retreatment (Paving)	\$350,000	\$ 310,683	\$350,000	\$350,000	-	0.0%
10	Sidewalk Maint. & Traffic Safety Imprvmnts	\$30,000	\$ 17,891	\$50,000	\$50,000	-	0.0%
11	Line Striping and crosswalks	\$10,000	\$ 11,270	\$10,000	\$10,000	-	0.0%
12	Engineering Svcs.	\$3,000	\$ 2,612	\$3,000	\$3,000	-	0.0%
13	Street Signs	\$5,000	\$ 5,345	\$5,000	\$6,000	1,000	20.0%
14	Winter Sand	\$6,000	\$ 6,629	\$6,000	\$6,000	-	0.0%
15	Salt	\$125,000	\$ 81,404	\$125,000	\$130,000	5,000	4.0%
16	Garage Heating Fuel	\$7,300	\$ 4,901	\$7,300	\$7,000	(300)	-4.1%
17	Garage Utilities	\$14,000	\$ 12,608	\$14,000	\$14,000	-	0.0%
18	Uniforms	\$4,600	\$ 4,706	\$4,600	\$4,900	300	6.5%
19	Gas & Diesel	\$28,000	\$ 16,317	\$28,000	\$29,400	1,400	5.0%
20	Equip. Repair & Maint	\$60,000	\$ 45,985	\$60,000	\$60,000	-	0.0%
21	Transfer To Equip. Repl. Fund	\$100,000	\$ 100,000	\$110,000	\$150,000	40,000	36.4%
22	Garage Expense & Supplies	\$8,000	\$ 14,534	\$8,000	\$8,000	-	0.0%
23	Building Maintenance	\$5,000	\$ 1,027	\$5,000	\$10,000	5,000	100.0%
24	Street Light Installation/upgrade	\$5,000	\$ -	\$0	\$0	-	-
25	Street & Caution Lights	\$10,000	\$ 11,127	\$11,000	\$11,000	-	0.0%
26	Irish Hill to Thompson Rd Bike/Ped Path	\$5,000	\$ -	\$75,000	\$20,000	(55,000)	-73.3%
27							
28	SUB-TOTAL HIGHWAY	\$ 1,402,623	\$ 1,206,121	\$ 1,454,250	\$ 1,453,724	\$ (526)	0.0%
29							
HEALTH & SOCIAL SERVICES							
31	Salary - Health Officer	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$0	0.0%
32	FICA	\$77	\$ -	\$77	\$77	\$0	0.0%
33	Social Service Agencies	\$35,000	\$ 35,000	\$35,000	\$38,000	\$3,000	8.6%
34	Transfer to Shelburne Community Fund	\$2,000	\$ 2,000	\$2,000	\$2,000	\$0	0.0%
35	Health Officer Expense	\$700	\$ -	\$700	\$700	\$0	0.0%
36	SUB-TOTAL HEALTH &						
37	SOCIAL SERVICES	\$ 38,777	\$ 37,000	\$ 38,777	\$ 41,777	\$ 3,000	7.7%
RESCUE							
39	Volunteer Compensation	\$ 16,500	\$ 17,991	\$ 18,000	\$ 22,000	4,000	22.2%
40	Volunteer Incentive Compensation	\$38,000	\$ 50,761	\$43,000	\$43,000	-	0.0%
41	Paid Full/Part-Time compensation	\$129,004	\$ 107,293	\$128,910	\$129,543	633	0.5%
42	Overtime	\$3,423	\$ 1,660	\$3,366	\$3,746	380	11.3%
43	Benefits	\$49,431	\$ 27,665	\$49,243	\$50,962	1,718	3.5%
44	Medical Supplies	\$23,500	\$ 38,308	\$23,500	\$40,000	16,500	70.2%
45	Uniforms/Jump Suits	\$2,000	\$ 75	\$14,000	\$2,000	(12,000)	-85.7%
46	Operational Expense	\$37,000	\$ 39,190	\$22,000	\$27,000	5,000	22.7%
47	Ambulance Transport Billing service	\$20,500	\$ 22,545	\$20,500	\$24,500	4,000	19.5%
48	Oxygen	\$3,600	\$ 3,739	\$3,600	\$3,600	-	0.0%
49	Training	\$4,400	\$ 1,382	\$4,800	\$14,400	9,600	200.0%
50	Office Expense	\$2,000	\$ 2,097	\$2,000	\$2,000	-	0.0%
51	Office Equip.	\$400	\$ 446	\$400	\$400	-	0.0%
52	Communications	\$22,000	\$ 19,981	\$24,000	\$21,000	(3,000)	-12.5%
53	Vehicle Expense	\$9,500	\$ 11,205	\$9,500	\$9,500	-	0.0%
54	Building Heating Fuel	\$2,500	\$ 1,878	\$2,500	\$2,500	-	0.0%
55	Building Utilities	\$6,000	\$ 6,054	\$6,000	\$6,000	-	0.0%
56	Building Maintenance	\$6,000	\$ 11,383	\$34,000	\$12,000	(22,000)	-64.7%
57	Immunizations	\$150	\$ -	\$1,500		(1,500)	-100.0%
58	Public Education	\$150	\$ 801			-	-
59	COVID Expenses		\$ 54,006				
60	Ambulance Replacement (General Fund)				25,000	25,000	
61	SUB-TOTAL RESCUE	\$ 376,058	\$ 418,461	\$ 410,819	\$ 439,150	\$ 28,330	6.9%

Note 2

Note 15

Note 8

EXPENDITURE CATEGORIES		FY 2021	FY 2021	FY 2022	FY 2023	FY 2023	
ITEM		2020-21	2020-21	2021-22	2022-23	INCR	%
		BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)	CHG.
CEMETERIES							
1	Salaries	\$ 38,592	\$ 38,025	\$ 39,392	\$ 32,915	\$ (6,477)	-16.4%
2	Interments	\$4,000	\$ 3,600	\$3,000	3,000	-	
3	Benefits	\$3,320	\$ 3,184	\$3,381	2,885	(495)	-14.7%
4	Supplies & Tools	\$600	\$ 963	\$600	600	-	0.0%
5	Committee Expenses	\$100	\$ 75	\$100	100	-	0.0%
6	Gas Expense	\$1,000	\$ 759	\$1,000	1,000	-	0.0%
7	Equip. Maint.	\$800	\$ 1,093	\$800	800	-	0.0%
8	Equip. Purchases	\$500	\$ 610	\$500	500	-	0.0%
9	Capital Projects	\$6,000	\$ 4,937	\$6,000	6,000	-	0.0%
10	Transfer to Tractor Fund	\$1,600	\$ 3,374	\$1,600	1,600	-	0.0%
11	Outside Services	\$3,000	\$ 2,965	\$3,000	3,000	-	0.0%
12	Cremation Garden	\$1,000	\$ 1,216	\$1,000	1,000	-	0.0%
13	SUB-TOTAL CEMETERIES	\$ 60,512	\$ 60,802	\$ 60,373	\$ 53,400	\$ (6,972)	-11.5%
PARKS & RECREATION							
14	Admin Salaries	\$ 108,767	\$ 118,132	\$ 110,954	\$ 114,274	\$ 3,321	3.0%
15	Beach Salaries	\$25,780	\$ 26,497	\$26,150	27,988	1,838	7.0%
16	Benefits	\$67,452	\$ 56,831	\$70,766	70,937	171	0.2%
17	Admin. Expenses	\$6,315	\$ 5,515	\$9,120	8,875	(245)	-2.7%
18	Online Registration Transaction Costs	\$3,900	\$ 2,341	\$2,900	2,450	(450)	-15.5%
19	Public Information	\$8,314	\$ 2,920	\$5,290	5,290	-	0.0%
20	Beach Maintenance	\$3,450	\$ 1,062	\$3,400	3,400	-	0.0%
21	Beach Capital Improvements					-	
22	Beach Equipment	\$1,260	\$ 928	\$1,260	1,200	(60)	-4.8%
23	Beach Admin. & Utilities	\$2,480	\$ 3,102	\$2,800	2,966	166	5.9%
24	Adult Sports Leagues	\$100	\$ -	\$100	100	-	0.0%
25	Swim Lesson Supplies	\$50	\$ 298	\$50	50	-	0.0%
26	Youth Basketball	\$3,423	\$ -	\$3,742	3,753	11	0.3%
27	Little League Baseball	\$15,795	\$ 17,329	\$15,795		(15,795)	-100.0%
28	Babe Ruth Baseball	\$7,425	\$ 6,112	\$7,425		(7,425)	-100.0%
29	Softball	\$980	\$ 850	\$980		(980)	-100.0%
30	Summer Soccer Camp	\$12,900	\$ 6,010	\$12,900	7,000	(5,900)	-45.7%
31	Youth Soccer	\$10,070	\$ 4,778	\$8,470	10,195	1,725	20.4%
32	Recreation Programs	\$29,489	\$ 21,295	\$26,710	32,720	6,010	22.5%
33	Special Events/Concerts/Firewrks	\$12,725	\$ 3,934	\$13,000	13,000	-	0.0%
34	Ski Program	\$8,350	\$ 1,425	\$8,350	8,710	360	4.3%
35	Davis Park	\$3,100	\$ 3,465	\$3,300	3,300	-	0.0%
36	Park Maintenance	\$7,970	\$ 3,822	\$7,970	7,970	-	0.0%
37	Beach House Replacement	\$20,000	\$ 20,080			-	
38	Repave Beach Parking Lot	\$0	\$ -			-	
39	Martial Arts	\$1,680	\$ -	\$1,680		(1,680)	-100.0%
40	Lacrosse Programs	\$9,004	\$ 6,050	\$8,824	8,080	(744)	-8.4%
41							
42	SUB-TOTAL PARKS & RECREATION	\$ 370,778	\$ 312,777	\$ 351,935	\$ 332,258	\$ (19,677)	-5.6%
LIBRARY							
43	Salaries	\$ 263,188	\$ 237,281	\$ 255,526	\$ 276,296	\$20,770	8.1%
44	Benefits	\$117,685	\$ 107,362	\$118,846	122,168	3,322	2.8%
45	Supplies	\$5,000	\$ 3,331	\$3,500	3,500	-	0.0%
46	Books,Tapes,Periodicals,AV Mat'ls.	\$40,000	\$ 39,946	\$45,000	50,000	5,000	11.1%
47	Building Maint. Expense	\$17,500	\$ 16,672	\$23,500	23,500	-	0.0%
48	Library Utilities	\$19,500	\$ 22,322	\$22,500	22,500	-	0.0%
49	Equipment Maint & Repair	\$1,000	\$ 256	\$500	500	-	0.0%
50	Administrative Expense	\$2,000	\$ -	\$1,000	1,000	-	0.0%
51	Computer/Technology Expense	\$7,000	\$ 6,055	\$7,000	7,000	-	0.0%
52	Programs	\$5,000	\$ 6,304	\$3,000	3,000	-	0.0%
53	Public Information	\$100	\$ 75	\$100	100	-	0.0%
54	SUB-TOTAL LIBRARY	\$ 477,973	\$ 439,605	\$ 480,472	\$ 509,563	\$ 29,091	6.1%

EXPENDITURE CATEGORIES		FY 2021	FY 2021	FY 2022	FY 2023	FY 2023	
ITEM		2020-21	2020-21	2021-22	2022-23	INCR	%
		BUDGET	ACTUAL	BUDGET	BUDGET	(DECR)	CHG.
1 DEBT PAYMENTS							
2	Fire Truck (2010)	\$40,524	\$ 40,608				
3	Quint Ladder Truck 2017	\$88,196	\$ 88,196	\$86,828	85,372	(1,456)	-1.7%
4	Library/Town Hall 2018	\$159,130	\$ 159,130	\$157,220	155,180	(2,040)	-1.3%
5	Library/Town Hall 2019	\$288,600	\$ 288,600	\$285,958	283,267	(2,691)	-0.9%
6	Rec. Path 2008 Bond; 2012 issue	\$26,804	\$ 26,804	\$26,111	25,376	(735)	-2.8%
7	Town Center Project	\$235,372	\$ 230,342	\$241,087		(241,087)	-100.0%
8	Recreation Fields Project	\$88,087	\$ 88,087	\$85,493	81,927	(3,565)	-4.2%
9	Rec. Path 2008 Bond; 2008 issue	\$22,402	\$ 22,402	\$21,656	20,934	(721)	-3.3%
10	Rec. Path 2008 Bond; 2010 issue	\$26,628	\$ 26,302	\$25,845	25,228	(617)	-2.4%
11	Beach Sea Wall 2009 Bond	\$15,196	\$ 15,226			-	
12	FY 2017 Capital Projects	\$47,000	\$ -	\$47,000	47,000	-	0.0%
13	Beaver Creek 2009 Bond	\$44,637	\$ 44,637	\$43,406	42,134	(1,272)	-2.9%
14	Police Radio Replacements 2020			\$36,276	36,276	-	
15	Irish Hill Bike / Ped. Path				20,000	20,000	
16	Fire/Rescue Station Land Purchase				40,000	40,000	
17	2021 Route 7 Sewer Line, Town Portion				8,000	8,000	
SUB-TOTAL							
18	DEBT PAYMENTS	\$ 1,082,577	\$ 1,030,334	\$ 1,056,878	\$ 870,694	\$ (186,184)	-17.6%
INTER-GOVERNMENTAL TRANSFERS							
19	County Tax	\$ 70,942	\$ 70,843	\$ 71,653	\$ 74,519	\$ 2,866	4.0%
20	Grtr. Burl. Ind. Devel. Corp (GBIC)	\$1,200	\$ 1,200	\$1,200	1,200	-	0.0%
21	Chitt Cty Regional Planning(CCRPC)	\$17,931	\$ 17,931	\$17,910	17,900	(10)	-0.1%
22	Green Mountain Transit (GMT)	\$108,334	\$ 106,567	\$101,000	108,000	7,000	6.9%
SUB-TOTAL INTER-							
24	GOVERNMENTAL TRANSF.	\$ 198,407	\$ 196,541	\$ 191,763	\$ 201,619	\$ 9,856	5.1%
BENEFITS							
25	EB Retirement		\$ 170,035				
26	RL Retirement						
27	HRA & Flex Spending Admin.	\$21,500	\$ 1,248	\$21,500	21,500	\$0	0.0%
28	Health Insurance Reimbursements	\$58,000	\$ 5,874	\$68,240	68,240	-	0.0%
29	Social Security		\$ 5,952				
30	Health Insurance Premium Contr.		\$ (17,139)				
31	Employee Assistance Program	\$700	\$ 684	\$700	700	-	0.0%
32	Retiree Dental Insurance	\$1,848	\$ 1,872	\$1,848	1,848	-	0.0%
33	Employee Events/Recognition	\$1,000	\$ 970	\$1,000	2,000	1,000	
34	Merit Raises		\$ 1,200				
SUB-TOTAL BENEFITS							
35	SUB-TOTAL BENEFITS	\$ 83,048	\$ 170,696	\$ 93,288	\$ 94,288	\$ 1,000	1.1%
MISCELLANEOUS							
36	Selectbrd. Discretionary Expenses	\$ 1,500	\$ 2,059	\$ 1,500	\$ 1,500	\$ -	0.0%
37	2020 COVID Pandemic		\$ 2,113		\$ -		
38	BCA Appeals Interest				\$ -		
39	Abatements/Adjustments		\$ 28		\$ -		
40	Town Committees Support	\$2,500	\$ -	\$3,500	3,500	\$ -	0.0%
41	Open Space Lands Study				15,000	\$ 15,000	
42	Equity & Diversity Committee				10,000	\$ 10,000	
43	Town Community Events	\$1,500	\$ 1,402	\$1,500	1,500	\$ -	0.0%
44	Tree Conservation	\$20,250	\$ 11,794	\$6,300	6,300	\$ -	0.0%
45	Emerald Ash Borer Tree Management			\$28,800	28,800	\$ -	0.0%
46	Town Fire Hydrant Maintenance	\$5,000		\$5,000	5,000	\$ -	0.0%
SUB-TOTAL MISC.							
47	SUB-TOTAL MISC.	\$ 30,750	\$ 17,396	\$ 46,600	\$ 71,600	\$ 25,000	53.6%
48 OPEN SPACE FUND							
49	Transfer to Open Space Fund	\$ 30,000	\$ 30,000	\$ 50,000		(50,000)	-100.0%
SUB-TOTAL							
50	COMMUNITY IMPROVEMENT	30,000	30,000	50,000	0	(50,000)	-100.0%
51 GRAND TOTAL EXPENDIT.							
		\$9,561,718	\$ 8,780,378	\$9,654,195	\$9,842,992	\$188,798	2.0%

Note 16

Note 17

NOTES

1. A Municipal records reserve fund has been established, funded by recording fees charged in the Town Clerk's office. This fund will be used to support an automation project to store and index land records and other Town documents electronically and for land records preservation work
2. The Town has obtained a grant to construct a bike/ped path on Irish Hill /Road to Thompson Road.
3. Police "Special Duty" details include enforcement details funded by State/Federal grants as well as traffic control at construction sites and public events. This work is fully paid for by grant funds or by the organizations requesting the services.
4. The Town receives revenues for dispatching services provided to Police, fire and rescue services outside of Shelburne.
5. The Town receives payments from the State as an answering station for receiving emergency 911 calls.
6. The Water and Sewer departments provide compensation to the Town Budget for services provided by Town employees.
7. Due to Planning Office staffing constraints, fewer grants are anticipated to be applied for in FY 2022-23
8. Shelburne Rescue's operating expenses are paid entirely from Donations to the department and Transport billings.
9. Beaver Creek Road was upgraded to a town road in 2010. The cost of this project was funded by a bond that is being repaid by a special assessment on properties in the Beaver Creek development.
10. Selectboard Salaries will be determined by separate vote at town meeting on March 1st
11. The Town phone system will be upgraded to current technology and standards.
12. Election expense includes a primary and general election taking place.
13. The Town established a Stormwater utility in Fiscal Year 2021-22 to pay for Stormwater project expenses mandated by the State and Federal Governments. A portion of these expenses will be paid from property taxes and a portion will be paid by Stormwater fees. Eventually, all of these expenses will be paid from storm water fees.
14. Revenues received from mooring rentals pay for expenses in the Mooring area on Bay road as well as trail and maintenance work in the Bay Park area.
15. A Social Service Committee, appointed by the Selectboard receives requests for assistance from nonprofit agencies serving Shelburne and other communities. Funding is provided based on pre-determined criteria.
16. Town employees pay a portion of the medical out of pocket costs and contribute towards the premium cost of more expensive plans.
17. Open Space Funding will be determined by a separate Ballot Article.