

Town of Waitsfield, VT
FY24 General Fund Budget – Expenditures Summary

For Town Meeting 2023

Department/Section	% Total FY24 Budget	FY23 Budget	FY24 Proposed	+/-	% Change
Town Meeting	0.1%	\$ 6,000	\$ 3,500	\$ (2,500)	-41.7%
Legal and Auditing	1.3%	\$ 33,700	\$ 35,000	\$ 1,300	3.9%
Town Office Operations	3.6%	\$ 95,310	\$ 97,320	\$ 2,010	2.1%
Town Clerk and Treasurer	4.7%	\$ 84,602	\$ 125,362	\$ 40,760	48.2%
Selectboard	3.4%	\$ 77,041	\$ 90,272	\$ 13,231	17.2%
Planning and Zoning	2.8%	\$ 64,494	\$ 75,619	\$ 11,125	17.3%
Board of Listers	1.1%	\$ 27,700	\$ 29,200	\$ 1,500	5.4%
Delinquent Tax Collector	0.5%	\$ 15,000	\$ 13,500	\$ (1,500)	-10.0%
Conservation Commission	0.2%	\$ 5,000	\$ 5,000	\$ -	0.0%
Road Department	22.1%	\$ 510,081	\$ 590,356	\$ 80,275	15.7%
Employee Benefits	9.3%	\$ 173,473	\$ 248,907	\$ 75,434	43.5%
Fire Department	6.5%	\$ 147,549	\$ 174,834	\$ 27,285	18.5%
Public Safety	2.7%	\$ 67,490	\$ 72,787	\$ 5,297	7.8%
Dues and Assessments	8.3%	\$ 216,685	\$ 222,042	\$ 5,357	2.5%
Special Appropriations	0.8%	\$ 22,470	\$ 22,470	\$ -	0.0%
Miscellaneous	1.6%	\$ 28,270	\$ 42,100	\$ 13,830	48.9%
Capital Transfers - to GF and reserves	21.7%	\$ 577,400	\$ 579,500	\$ 2,100	0.4%
Contribution to Reserves (non-capital)	1.7%	\$ 35,000	\$ 45,000	\$ 10,000	28.6%
Debt Service	7.1%	\$ 234,131	\$ 189,632	\$ (44,499)	-19.0%
Wait House	0.4%	\$ 9,000	\$ 11,500	\$ 2,500	27.8%
<u>TOTAL</u>	100.0%	\$ 2,430,396	\$ 2,673,901	\$ 243,506	10.0%

TOWN OF WAITSFIELD, VT
FY24 General Fund Budget -- Expenditure Detail

For Town Meeting 2023

	Item	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Proposed	Change (FY23 to FY24)
EXPENDITURES						
1	Elections & Town Meeting [NEW TITLE FY24]					
2	Election Expense	\$ 1,961	\$ 1,903	\$ 3,000	\$ 500	\$ (2,500)
2	Town Report	\$ 1,279	\$ 1,960	\$ 1,500	\$ 1,500	\$ -
3	Ballot Clerks [MOVED FY24]	\$ 1,187	\$ 1,000	\$ 1,500	\$ 1,500	\$ -
3	Section TOTAL	\$ 4,428	\$ 4,863	\$ 6,000	\$ 3,500	\$ (2,500)
4	Legal and Auditing					
4	Legal	\$ 5,449	\$ 12,277	\$ 16,000	\$ 16,000	\$ -
5	Auditing	\$ 16,200	\$ 17,200	\$ 17,700	\$ 19,000	\$ 1,300
6	Section TOTAL	\$ 21,649	\$ 29,477	\$ 33,700	\$ 35,000	\$ 1,300
7	Town Office Operations					
8	Insurance and Bonds	\$ 13,144	\$ 12,569	\$ 17,000	\$ 17,000	\$ -
9	Office Utilities	\$ 4,427	\$ 4,480	\$ 5,000	\$ 5,000	\$ -
10	Repairs & Maintenance	\$ 6,215	\$ 5,586	\$ 9,000	\$ 9,000	\$ -
11	Postage	\$ 3,637	\$ 3,626	\$ 5,250	\$ 5,250	\$ -
12	Supplies	\$ 6,620	\$ 6,705	\$ 7,000	\$ 7,000	\$ -
13	Computer Services	\$ 4,541	\$ 1,788	\$ 7,450	\$ 8,000	\$ 550
14	Training	\$ 20	\$ 233	\$ 750	\$ 750	\$ -
15	Cleaning	\$ 7,650	\$ 7,950	\$ 10,000	\$ 10,000	\$ -
16	Equip. Maint. & Contracts	\$ 7,364	\$ 18,620	\$ 14,000	\$ 15,000	\$ 1,000
17	Telephone & Internet	\$ 4,555	\$ 4,810	\$ 5,110	\$ 5,320	\$ 210
18	Office Equipment	\$ 2,608	\$ 4,125	\$ 3,750	\$ 4,000	\$ 250
19	Public Notice Expense	\$ 6,606	\$ 6,701	\$ 4,000	\$ 4,000	\$ -
20	Special Services	\$ 3,812	\$ 3,907	\$ 7,000	\$ 7,000	\$ -
21	Section TOTAL	\$ 71,198	\$ 81,101	\$ 95,310	\$ 97,320	\$ 2,010
22	Town Clerk and Treasurer					
23	Salaries	\$ 77,012	\$ 94,441	\$ 82,852	\$ 125,112	\$ 42,260
24	Borrowing Interest	\$ -	\$ -	\$ 250	\$ 250	\$ -
25	Section TOTAL	\$ 77,012	\$ 94,441	\$ 84,602	\$ 125,362	\$ 42,260
26	Selectboard					
27	Selectboard Reimbursement	\$ 3,250	\$ 3,251	\$ 3,250	\$ 3,250	\$ -
28	Town Website	\$ 703	\$ 823	\$ 750	\$ 3,000	\$ 2,250
29	Town Admin. Salary	\$ 68,823	\$ 66,984	\$ 70,541	\$ 81,122	\$ 10,581
30	Training	\$ 400	\$ 397	\$ 500	\$ 500	\$ -

	Item	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Proposed	Change (FY23 to FY24)
31	Mileage Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
32	SB Recording Secretary	\$ 342	\$ 1,134	\$ 2,000	\$ 2,400	\$ 400
33	Communications	\$ -	\$ -	\$ -	\$ -	\$ -
34	Section TOTAL	\$ 73,518	\$ 72,589	\$ 77,041	\$ 90,272	\$ 13,231
35	Planning & Zoning					
36	PC/DRB Recording Secretary	\$ 140	\$ 923	\$ 825	\$ 1,600	\$ 775
37	Special Planning Projects	\$ 2,861	\$ -	\$ 6,000	\$ 8,000	\$ 2,000
38	Town Plan	\$ -	\$ -	\$ -	\$ -	\$ -
39	Salaries	\$ 41,108	\$ 54,221	\$ 55,669	\$ 64,019	\$ 8,350
40	Training	\$ 160	\$ 239	\$ 500	\$ 500	\$ -
41	Computer Equipment/Service	\$ 743	\$ 899	\$ 1,250	\$ 1,250	\$ -
42	Mileage Reimbursement	\$ -	\$ -	\$ 250	\$ 250	\$ -
43	Section TOTAL	\$ 45,011	\$ 56,282	\$ 64,494	\$ 75,619	\$ 11,125
44	Board of Listers					
45	Assessor Services	\$ 22,553	\$ 22,569	\$ 22,500	\$ 23,000	\$ 500
46	Computer Equipment/Service	\$ 1,773	\$ 2,877	\$ 2,250	\$ 3,250	\$ 1,000
47	Property Map Maintenance	\$ 1,500	\$ 1,650	\$ 1,750	\$ 1,750	\$ -
48	Training and Meetings	\$ -	\$ -	\$ 200	\$ 200	\$ -
49	Professional Services	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
50	Section TOTAL	\$ 25,826	\$ 27,096	\$ 27,700	\$ 29,200	\$ 1,500
51	Delinquent Tax Collector					
52	Collector Fees	\$ 12,839	\$ 9,826	\$ 15,000	\$ 13,500	\$ (1,500)
53	Section TOTAL	\$ 12,839	\$ 9,826	\$ 15,000	\$ 13,500	\$ (1,500)
54	Conservation Commission					
55	Conservation Special Projects	\$ 2,000	\$ 1,970	\$ 5,000	\$ 5,000	\$ -
56	Section TOTAL	\$ 2,000	\$ 1,970	\$ 5,000	\$ 5,000	\$ -
57	Road Department					
58	<u>Labor</u>					
59	Salaries	\$ 155,424	\$ 178,139	\$ 161,712	\$ 183,872	\$ 22,160
60	Overtime	\$ 13,781	\$ 22,013	\$ 20,214	\$ 22,984	\$ 2,770
61	4th Road Crew Salary (3/4 of FY24)	\$ -	\$ -	\$ -	\$ 47,385	\$ 47,385
62	Sub-total	\$ 169,205	\$ 200,152	\$ 181,926	\$ 254,241	\$ 72,315
63	Equipment Operations/Repairs					
64	Road Department Insurance	\$ 8,438	\$ 9,220	\$ 9,500	\$ 9,500	\$ -
65	Gas [NEW]	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000

	Item	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Proposed	Change (FY23 to FY24)
66	Oil, Grease, and Filters	\$ 6,052	\$ 10,107	\$ 7,500	\$ 5,000	\$ (2,500)
67	Diesel	\$ 19,611	\$ 30,873	\$ 25,000	\$ 30,000	\$ 5,000
68	2013 International Dump Truck	\$ 8,944	\$ -	\$ -	\$ -	\$ -
69	2020 International Dump Truck	\$ -	\$ 4,520	\$ 3,000	\$ 1,500	\$ (1,500)
70	2016 GMC Pick-Up Truck	\$ 1,000	\$ -	\$ -	\$ -	\$ -
71	2021 GMC 3500 [NEW]	\$ -	\$ 1,103	\$ 1,500	\$ 1,500	\$ -
72	2010 Low-Pro Truck	\$ -	\$ -	\$ -	\$ -	\$ -
73	2018 HV Truck (Low-Pro)	\$ 2,128	\$ 1,915	\$ 2,500	\$ 2,500	\$ -
74	1997 International Dump Truck	\$ -	\$ -	\$ -	\$ -	\$ -
75	Ford Chloride Truck	\$ -	\$ 1,472	\$ 1,500	\$ 1,500	\$ -
76	2009 John Deere Loader	\$ 150	\$ 1,566	\$ 1,500	\$ 3,000	\$ 1,500
77	2015 Tandem (Dump Truck)	\$ 9,577	\$ 16,458	\$ -	\$ -	\$ -
78	2021 Tandem (Dump Truck) [N]	\$ -	\$ 160	\$ 5,000	\$ 1,500	\$ (3,500)
79	1998 Galion Grader	\$ 1,797	\$ 424	\$ -	\$ -	\$ -
80	2021 John Deere Grader [NEW]	\$ -	\$ -	\$ 500	\$ 1,500	\$ 1,000
81	2008 Cat Backhoe	\$ 1,259	\$ -	\$ -	\$ -	\$ -
82	2021 Cat Backhoe [NEW]	\$ -	\$ 103	\$ 500	\$ 500	\$ -
83	Roadside Mower	\$ 192	\$ 1,447	\$ 3,000	\$ 3,000	\$ -
84	Steel Pole Saw/Chainsaw	\$ 93	\$ 20	\$ 300	\$ 300	\$ -
85	Garage Repairs	\$ 745	\$ 1,644	\$ 2,500	\$ 2,500	\$ -
86	Garage Trash Removal	\$ 1,989	\$ 1,913	\$ 1,700	\$ 2,040	\$ 340
87	Uniforms	\$ 5,039	\$ 5,490	\$ 4,500	\$ 5,400	\$ 900
88	Heat	\$ 2,567	\$ 5,499	\$ 4,000	\$ 4,000	\$ -
89	Telephone	\$ 2,629	\$ 2,476	\$ 2,600	\$ 2,600	\$ -
90	Electricity	\$ 1,764	\$ 1,744	\$ 1,900	\$ 1,900	\$ -
91	Garage Supplies/Hardware	\$ 4,005	\$ 4,418	\$ 3,000	\$ 4,500	\$ 1,500
92	Garage Miscellaneous/Other <i>JCom</i>	\$ 1,091	\$ 1,316	\$ 1,200	\$ -	\$ (1,200)
93	Chipper/Rake	\$ 771	\$ 559	\$ 650	\$ 1,000	\$ 350
94	Alarm System	\$ 592	\$ 961	\$ 900	\$ 1,000	\$ 100
95	Water Service	\$ 628	\$ 628	\$ 630	\$ 630	\$ -
96	Plow Blades and Shoes.	\$ 6,006	\$ 3,624	\$ 6,000	\$ 8,500	\$ 2,500
97	Sub-total	\$ 87,067	\$ 109,659	\$ 90,880	\$ 98,370	\$ 7,490
98	<u>Hired Equipment and Labor</u>					
99	Sidewalk Mowing	\$ -	\$ -	\$ -	\$ -	\$ -
100	Sidewalk Plowing	\$ 29,070	\$ 29,070	\$ 29,651	\$ -	\$ (29,651)
101	Other Equipment Rental	\$ 300	\$ -	\$ 300	\$ -	\$ (300)
102	Contract Plowing	\$ 2,800	\$ 1,480	\$ 2,500	\$ -	\$ (2,500)

	Item	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Proposed	Change (FY23 to FY24)
103	Grading	\$ -	\$ -	\$ 150	\$ 300	\$ 150
104	Contract Services	\$ 7,380	\$ 11,083	\$ 12,000	\$ 12,000	\$ -
105	Sub-total	\$ 39,550	\$ 41,633	\$ 44,601	\$ 12,300	\$ (32,301)
106	<u>Materials</u>					
107	Salt	\$ 29,211	\$ 33,491	\$ 50,000	\$ 50,000	\$ -
108	Sand	\$ 53,379	\$ 34,838	\$ 56,000	\$ 56,000	\$ -
109	Chloride	\$ 8,010	\$ 12,035	\$ 16,000	\$ 16,000	\$ -
110	Crushed Gravel	\$ 16,556	\$ -	\$ -	\$ 30,000	\$ 30,000
111	Stone	\$ 6,433	\$ 10,518	\$ 8,000	\$ 10,000	\$ 2,000
112	Culverts	\$ 8,848	\$ 14,153	\$ 10,000	\$ 10,000	\$ -
113	Guardrails	\$ 1,845	\$ -	\$ 1,500	\$ 1,500	\$ -
114	Tools	\$ 2,753	\$ 3,586	\$ 6,400	\$ 6,500	\$ 100
115	Signs	\$ 2,133	\$ 1,991	\$ 2,000	\$ 2,000	\$ -
116	Fabric	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
117	Cold Patch, Hay, and Seed	\$ 2,949	\$ 5,793	\$ 5,000	\$ 8,000	\$ 3,000
118	Waste Blocks	\$ 2,237	\$ 1,065	\$ 1,000	\$ 1,000	\$ -
119	Sub-total	\$ 134,353	\$ 117,470	\$ 156,900	\$ 192,000	\$ 35,100
120	<u>Miscellaneous</u>					
121	Fayston Winter Agreement	\$ 11,500	\$ 11,058	\$ 11,174	\$ 12,595	\$ 1,421
122	Sidewalk Maintenance/Repairs	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ -
123	Tree Cutting	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
124	Bridge Repairs	\$ -	\$ 27,900	\$ 3,700	\$ 4,000	\$ 300
125	Gravel Pit Management	\$ -	\$ 160	\$ 1,000	\$ 1,000	\$ -
126	Pavement Sealing	\$ -	\$ -	\$ 4,350	\$ -	\$ (4,350)
127	Culvert and Road Inventory	\$ -	\$ -	\$ -	\$ -	\$ -
128	Line Painting	\$ -	\$ 950	\$ 4,000	\$ 4,000	\$ -
129	North Road Culvert	\$ -	\$ -	\$ -	\$ -	\$ -
130	Street Lights	\$ 5,182	\$ 5,365	\$ 5,000	\$ 5,000	\$ -
131	Bridge Lights	\$ 828	\$ 378	\$ 800	\$ 800	\$ -
132	Radios and Pagers	\$ 826	\$ 1,794	\$ 500	\$ 500	\$ -
133	Training	\$ -	\$ 39	\$ 250	\$ 250	\$ -
134	MRGP/State Roads Permit	\$ 1,750	\$ 1,350	\$ 1,500	\$ 1,800	\$ 300
135	Sub-total	\$ 20,086	\$ 48,994	\$ 35,774	\$ 33,445	\$ (2,329)
136	Section TOTAL	\$ 450,260	\$ 517,907	\$ 510,081	\$ 590,356	\$ 80,275
137	<u>Employee Benefits</u>					
138	FICA/Medicare	\$ 27,642	\$ 32,048	\$ 29,712	\$ 41,332	\$ 11,620
139	Medicare	\$ -	\$ -	\$ -	\$ -	\$ -

	Item	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Proposed	Change (FY23 to FY24)
140	Retirement (VMERS)	\$ 20,139	\$ 24,837	\$ 26,216	\$ 36,470	\$ 10,253
141	Unemployment	\$ 547	\$ 547	\$ 750	\$ 800	\$ 50
142	Worker's Compensation	\$ 13,088	\$ 12,100	\$ 14,000	\$ 15,224	\$ 1,224
143	Health Insurance	\$ 67,452	\$ 65,642	\$ 92,083	\$ 116,685	\$ 24,602
144	Life and Disability	\$ 2,095	\$ -	\$ 3,588	\$ 4,000	\$ 412
145	Vision	\$ 605	\$ 2,047	\$ 650	\$ 1,500	\$ 850
146	Dental [NEW]	\$ -	\$ 438	\$ 6,474	\$ 3,558	\$ (2,916)
147	4th Road Crew Benefits [NEW FY24]	\$ -	\$ -	\$ -	\$ 29,338	\$ 29,338
148	Section TOTAL	\$ 131,568	\$ 137,659	\$ 173,473	\$ 248,907	\$ 75,434
149	Fire Department					
150	Gas, Oil, and Grease	\$ 2,594	\$ 3,095	\$ 3,500	\$ 4,200	\$ 700
151	Insurance	\$ 11,388	\$ 10,084	\$ 9,000	\$ 10,503	\$ 1,503
152	Telephone and Dispatch	\$ 30,007	\$ 21,642	\$ 35,000	\$ 29,000	\$ (6,000)
153	Capital West Reserve Contribution [NEW FY23]	\$ -	\$ -	\$ -	\$ 9,525	\$ 9,525
154	Radio and Radio Repairs	\$ 2,483	\$ 1,800	\$ 5,000	\$ 10,000	\$ 5,000
155	Electricity	\$ 4,068	\$ 6,060	\$ 2,500	\$ 2,575	\$ 75
156	Heat	\$ 630	\$ 630	\$ 6,000	\$ 6,300	\$ 300
157	Water Service	\$ 3,717	\$ 6,042	\$ 660	\$ 660	\$ -
158	Building Repair and Supplies	\$ 413	\$ 145	\$ 6,000	\$ 11,300	\$ 5,300
159	Alarm	\$ 32,673	\$ 9,450	\$ 425	\$ 446	\$ 21
160	Truck Repairs	\$ 25,505	\$ 3,885	\$ 14,000	\$ 14,000	\$ -
161	Repair of Equipment [RENAMEI]	\$ -	\$ 2,632	\$ 7,500	\$ 7,875	\$ 375
162	Bottled Gas	\$ 240	\$ 37	\$ 400	\$ 400	\$ -
163	Training	\$ 519	\$ 4,522	\$ 9,000	\$ 9,450	\$ 450
164	Hose and Equipment	\$ 8,696	\$ 5,142	\$ 6,180	\$ 6,489	\$ 309
165	Gear	\$ 10,788	\$ 8,259	\$ 10,000	\$ 10,500	\$ 500
166	Fire Prevention	\$ -	\$ 888	\$ 600	\$ 900	\$ 300
167	Miscellaneous	\$ 55	\$ 75	\$ 500	\$ 500	\$ -
168	Dues	\$ -	\$ 20	\$ 500	\$ 500	\$ -
169	Physical Exams	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -
170	Labor	\$ 28,723	\$ 25,681	\$ 24,230	\$ 27,461	\$ 3,231
171	FICA	\$ 2,197	\$ 1,965	\$ 1,854	\$ 2,101	\$ 247
172	Ladder/Hose Testing	\$ 2,910	\$ 3,246	\$ 3,200	\$ 3,360	\$ 160
173	Administrative Time	\$ -	\$ -	\$ -	\$ 5,290	\$ 5,290
174	Section TOTAL	\$ 167,605	\$ 115,300	\$ 147,549	\$ 174,834	\$ 27,285

	Item	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Proposed	Change (FY23 to FY24)
175	Public Safety					
176	Sheriff's Department Billing	\$ 27,194	\$ 14,809	\$ 25,000	\$ 31,200	\$ 6,200
177	Dog Warden (Salary and Fees)	\$ 720	\$ 750	\$ 750	\$ 775	\$ 25
178	Dog Pound Fees	\$ 40	\$ 155	\$ 150	\$ 150	\$ -
179	Emergency Management	\$ 675	\$ 597	\$ 1,200	\$ 1,200	\$ -
180	Fire Warden	\$ 250	\$ 250	\$ 250	\$ 250	\$ -
181	Fire Hydrant Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
182	Fire Protection Contribution	\$ 27,632	\$ 27,632	\$ 27,640	\$ 25,960	\$ (1,680)
183	Generator Expense	\$ 1,035	\$ 302	\$ 900	\$ 1,000	\$ 100
184	Insurance	\$ -	\$ -	\$ 2,100	\$ 2,227	\$ 127
185	Miscellaneous	\$ 1,812	\$ -	\$ 250	\$ 250	\$ -
186	Training	\$ -	\$ 30	\$ 500	\$ 500	\$ -
187	Town Health Officer	\$ 500	\$ 750	\$ 750	\$ 775	\$ 25
188	Constable [NEW]	\$ -	\$ -	\$ 8,000	\$ 8,500	\$ 500
189	Section TOTAL	\$ 59,858	\$ 45,275	\$ 67,490	\$ 72,787	\$ 5,297
190	Dues and Assessments					
191	Central VT Reg'l Planning	\$ 2,135	\$ 2,167	\$ 2,453	\$ 2,455	\$ 2
192	Joslin Memorial Library	\$ 63,466	\$ 64,486	\$ 64,881	\$ 68,193	\$ 3,312
193	MR Resource Mgt. Alliance	\$ 12,033	\$ 12,471	\$ 12,394	\$ 12,766	\$ 372
194	MRV Planning District	\$ 45,317	\$ 45,317	\$ 45,137	\$ 45,317	\$ 180
195	MRV Recreation District	\$ 30,000	\$ 30,000	\$ 40,000	\$ 40,000	\$ -
196	VLCT	\$ 3,209	\$ 3,209	\$ 3,412	\$ 3,529	\$ 117
197	Washington County Tax	\$ 29,976	\$ 29,929	\$ 31,378	\$ 32,651	\$ 1,273
198	Green Mtn. Transit	\$ 2,030	\$ 2,030	\$ 2,030	\$ 2,131	\$ 101
199	MRVAS	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
200	Section TOTAL	\$ 203,166	\$ 204,609	\$ 216,685	\$ 222,042	\$ 5,357
201	Special Appropriations					
202	Circle	\$ 350	\$ 350	\$ 350	\$ 350	\$ -
203	CVT Adult Basic Education	\$ 600	\$ 600	\$ 600	\$ 600	\$ -
204	Capstone (formerly CVTCA)	\$ 150	\$ 150	\$ 150	\$ 150	\$ -
205	Downstreet (formerly CVCLT)	\$ 500	\$ 500	\$ 500	\$ 1,000	\$ 500
206	CVT Council on Aging	\$ 900	\$ 900	\$ 900	\$ 900	\$ -
207	CVT Economic Devel. Corp.	\$ 450	\$ 450	\$ 450	\$ 450	\$ -
208	CVT Home Health and Hospice	\$ 3,100	\$ 4,500	\$ 4,500	\$ 4,500	\$ -
209	Everybody Wins!	\$ 500	\$ 500	\$ 500	\$ 500	\$ -
210	Family Center of Wash. Co.	\$ 500	\$ 500	\$ 500	\$ 500	\$ -
211	Good Beginnings of CVT	\$ 300	\$ 300	\$ 300	\$ 300	\$ -

	Item	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Proposed	Change (FY23 to FY24)
212	Green Up Vermont	\$ 100	\$ 100	\$ 100	\$ 100	\$ -
213	Home Share Now, Inc.	\$ -	\$ -	\$ -	\$ -	\$ -
214	MRV Health Center	\$ 1,000	\$ -	\$ -	\$ -	\$ -
215	Mad River Valley Seniors	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ -
216	Peoples Health and Wellness	\$ 500	\$ 500	\$ 500	\$ 500	\$ -
217	Retired Senior Volunteer Progr.	\$ 150	\$ 150	\$ -	\$ -	\$ -
218	Mosaic (formerly SACT)	\$ 250	\$ 250	\$ 250	\$ 250	\$ -
219	Center of Independent Living	\$ 450	\$ 650	\$ 620	\$ 620	\$ -
220	Washington Co. Mental Health	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ -
221	Washington Co. Youth Service	\$ 750	\$ 750	\$ 750	\$ 750	\$ -
222	Community Harvest	\$ 300	\$ 300	\$ 300	\$ 300	\$ -
223	VT Family Network	\$ 250	\$ 250	\$ 250	\$ 250	\$ -
224	VABVI	\$ 250	\$ 250	\$ 250	\$ 250	\$ -
225	CVT DART	\$ 200	\$ 200	\$ -	\$ -	\$ -
226	WNRCD	\$ 350	\$ 500	\$ 500	\$ -	\$ (500)
227	Prevent Child Abuse VT	\$ -	\$ 200	\$ 500	\$ -	\$ (500)
228	Good Samaritan	\$ -	\$ 500	\$ 1,000	\$ 1,000	\$ -
229	VT Association of Conservation Districts - Rural Fire Protection	\$ -	\$ -	\$ 100	\$ 100	\$ -
230	The Children's Room [NEW FY24]		\$ -		\$ 500	
231	Section TOTAL	\$ 20,500	\$ 21,950	\$ 22,470	\$ 22,470	\$ (500)
232	Miscellaneous					
233	Town Pond Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
234	Admin. Fees	\$ -	\$ -	\$ -	\$ -	\$ -
235	Maintenance of Parks	\$ 11,444	\$ 14,160	\$ 15,000	\$ 9,500	\$ (5,500)
236	Steward MRV			\$ 5,000	\$ 7,500	\$ 2,500
237	Trail Maintenance	\$ 1,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
238	Solar Array Maintenance	\$ 1,867	\$ 1,081	\$ 1,500	\$ 1,500	\$ -
239	Generator Expense	\$ -	\$ -	\$ -	\$ -	\$ -
240	Memberships and Dues	\$ 55	\$ 80	\$ 100	\$ 100	\$ -
241	WES Community Share	\$ -	\$ -	\$ -	\$ -	\$ -
242	Cemetery Veteran's Flags	\$ -	\$ -	\$ 100	\$ 100	\$ -
243	MRVTV Meeting Coverage	\$ 3,400	\$ 3,400	\$ 3,570	\$ 3,400	\$ (170)
244	Energy Efficiency Improve.	\$ -	\$ -	\$ -	\$ -	\$ -
245	Tax Adjustments	\$ 332	\$ 2,845	\$ -	\$ -	\$ -
246	Affordable Housing Initiatives	\$ -	\$ 4,000	\$ -	\$ -	\$ -

	Item	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Proposed	Change (FY23 to FY24)
247	Other	\$ -	\$ -	\$ 500	\$ 500	\$ -
248	Cemetery Commission Contribution [NEW FY24]	\$ -	\$ -	\$ -	\$ 17,000	\$ 17,000
249	Section TOTAL	\$ 18,598	\$ 28,066	\$ 28,270	\$ 42,100	\$ 13,830
250	Capital Improvement Program					
251	Road Department	\$ 205,727	\$ 34,798	\$ 139,400	\$ 87,500	\$ (51,900)
252	Road Department Reserves	\$ 207,000	\$ 341,000	\$ 340,000	\$ 380,000	\$ 40,000
253	Fire Department	\$ 32,634	\$ -	\$ -	\$ -	\$ -
254	Fire Department Reserves	\$ 32,500	\$ 66,000	\$ 80,000	\$ 97,500	\$ 17,500
255	General - Transfers to reserves	\$ 1,500	\$ 16,500	\$ 18,000	\$ 14,500	\$ (3,500)
256	General - Project specific	\$ -	\$ -	\$ -	\$ -	\$ -
257	Section TOTAL	\$ 479,361	\$ 458,298	\$ 577,400	\$ 579,500	\$ 2,100
258	Transfer to Non-Capital Reserves					
259	Entrust Conservation Fund	\$ -	\$ -	\$ -	\$ -	\$ -
260	Restroom/Recreation/Conserve.	\$ 10,000	\$ 10,000	\$ 20,000	\$ 20,000	\$ -
261	Lareau Park Reserve [now part of	\$ 500	\$ -	\$ -	\$ -	\$ -
262	Reappraisal Reserve	\$ 9,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
263	Town Forest Stewardship	\$ -	\$ -	\$ -	\$ -	\$ -
264	Energy Projects	\$ -	\$ -	\$ -	\$ -	\$ -
265	Budget Stabilization	\$ -	\$ -	\$ -	\$ -	\$ -
266	Street Trees	\$ 1,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
267	Agricultural Support	\$ -	\$ -	\$ -	\$ -	\$ -
268	Church Clock	\$ -	\$ -	\$ -	\$ -	\$ -
269	Invasive Species Reserve	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -
270	Section TOTAL	\$ 20,500	\$ 25,000	\$ 35,000	\$ 45,000	\$ -
271	Debt Service					
272	Town Office Solar Array	\$ 47,362	\$ 46,831	\$ 45,945	\$ 44,988	\$ (957)
273	Town Office	\$ 17,546	\$ 17,318	\$ 17,073	\$ 16,812	\$ (260)
274	Storm Damage	\$ 27,325	\$ 26,550	\$ 25,775	\$ -	\$ (25,775)
275	Wastewater - "Big Pipe"	\$ 36,484	\$ 36,484	\$ 36,484	\$ 36,484	\$ -
276	Decentralized Wastewater	\$ 26,681	\$ 26,681	\$ 26,681	\$ 25,282	\$ (1,399)
277	Fiscal Year Change	\$ -	\$ -	\$ -	\$ -	\$ -
278	Water Main Break	\$ 16,340	\$ 15,877	\$ 15,414	\$ -	\$ (15,414)
279	Bridge Street Improvements	\$ 33,947	\$ 33,254	\$ 32,560	\$ 31,867	\$ (693)
280	Grader [NEW]	\$ -	\$ -	\$ 34,199	\$ 34,199	\$ -
281	Section TOTAL	\$ 205,685	\$ 202,995	\$ 234,131	\$ 189,632	\$ (44,499)
282	Wait House					

	Item	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Proposed	Change (FY23 to FY24)
283	Wait House Operations	\$ 2,500	\$ 2,500	\$ 4,000	\$ 4,000	\$ -
284	Wait House Capital (transfer)	\$ 2,000	\$ 2,000	\$ 5,000	\$ 7,500	\$ 2,500
285	Section TOTAL	\$ 4,500	\$ 4,500	\$ 9,000	\$ 11,500	\$ 2,500
286						
287	TOTAL	\$ 2,095,081	\$ 2,139,206	\$ 2,430,396	\$ 2,673,901	\$ 243,506
288						

TOWN OF WAITSFIELD, VT

FY24 General Fund Budget -- Revenue Detail

Town Meeting 2023

	Item	FY21 Actual	FY22 ACTUAL	FY23 Budget	FY24 Proposed	Change (FY23 to FY24)
	REVENUES					
1	Property Taxes					
2	Municipal Property Taxes	\$ 1,704,590	\$ 1,609,089	\$ 2,029,667	\$ 2,242,576	\$ 212,909
3	Delinquent Penalty Fees	\$ 12,178.27	\$ 9,872.00	\$ 15,000.00	\$ 15,000	
4	Delinquent Tax Interest	\$ 23,371.11	\$ 15,372.00	\$ 16,500.00	\$ 16,500	\$ -
5	Section TOTAL	\$ 1,740,139	\$ 1,634,333	\$ 2,061,167	\$ 2,274,076	\$ 212,909
6	Town Clerk and Treasurer					
7	Town Clerk Fees	\$ 44,390	\$ 36,146	\$ 35,000	\$ 35,000	\$ -
8	Interest Income	\$ 2,021	\$ 2,692	\$ 2,500	\$ 10,000	\$ 7,500
9	Beverage Sale Permits	\$ 3,520	\$ 4,140	\$ 3,500	\$ 4,000	\$ 500
10	Section TOTAL	\$ 49,931	\$ 42,978	\$ 41,000	\$ 49,000	\$ 8,000
11	Road Department					
12	State Highway Aid	\$ 90,807	\$ 80,155	\$ 90,000	\$ 74,000	\$ (16,000)
13	Grants	\$ -	\$ -	\$ -	\$ -	\$ -
14	Road Dept. Miscellaneous	\$ 1,060	\$ 2,307	\$ 3,000	\$ 2,000	\$ (1,000)
15	Section TOTAL	\$ 91,867	\$ 82,462	\$ 93,000	\$ 76,000	\$ (17,000)
16	Public Safety					
17	Fayston "Share" (40% of exp.)	\$ 56,280.11	\$ 59,869.00	\$ 57,544.00	\$ 68,185	\$ 10,641
18	Fire Admin Reimbursement [NEW FY24]	\$ -	\$ -	\$ -	\$ 5,290	\$ 5,290
19	Miscellaneous Fire Income	\$ -	\$ -	\$ -	\$ -	\$ -
20	Fire Grants	\$ -	\$ -	\$ -	\$ -	\$ -
21	Traffic Control	\$ 9,646.67	\$ 3,495.00	\$ 5,000.00	\$ 5,000	\$ -
22	Miscellaneous Police Income	\$ -	\$ -	\$ -	\$ -	\$ -
23	Dog Impoundment Fees	\$ -	\$ 205.00	\$ 150.00	\$ 150	\$ -
24	Section TOTAL	\$ 65,927	\$ 63,569	\$ 62,694	\$ 78,625	\$ 15,931
25	General Government					
26	Pilot Program	\$ 6,070.60	\$ 6,347.00	\$ 6,000.00	\$ 6,000	\$ -
27	Current Use Reimbursement	\$ 103,058.00	\$ 105,048.00	\$ 105,000.00	\$ 106,500	\$ 1,500
28	Library Insurance Reimbursement	\$ 2,659.00	\$ 4,795.00	\$ 2,700.00	\$ 2,700	\$ -
29	Wait House Insurance Reimburse.	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500	\$ -
30	Water Admin. Reimbursement	\$ 2,749.50	\$ 3,263.00	\$ 2,800.00	\$ 5,000	\$ 2,200
31	Miscellaneous Income	\$ 2,381.67	\$ 2,207.00	\$ -	\$ -	\$ -
32	Act 60 Annual Support	\$ 10,697	\$ 10,745	\$ 10,500	\$ 10,500	\$ -
33	Planning and Zoning Income	\$ 8,886	\$ 17,363	\$ 8,500	\$ 11,000	\$ 2,500
34	Planning and Zoning Grants	\$ -	\$ -	\$ -	\$ -	\$ -

Item	FY21 Actual	FY22 ACTUAL	FY23 Budget	FY24 Proposed	Change (FY23 to FY24)
Insurance Claims	\$ 1,845	\$ 30,420	\$ -	\$ -	\$ -
"Other" Grant Proceeds	\$ 17,539.88	\$ 1,482.00	\$ -	\$ -	\$ -
Waitsfield Elem. School Solar	\$ 9,863.67	\$ 5,599.00	\$ 10,000.00	\$ 10,000	\$ -
Waitsfield Elem. School Snow Clearing [NE]	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500
Solar Array Credit Proceeds	\$ 9,639.28	\$ 13,890.00	\$ 9,500.00	\$ 9,500	\$ -
Section TOTAL	\$ 177,889	\$ 203,659	\$ 157,500	\$ 165,200	\$ 7,700
Decentralized Wastewater					
WW Loan Re-Payments	\$ 68,655.18	\$ 129,960.00	\$ 23,535.00	\$ 31,000	\$ 7,465
Section TOTAL	\$ 68,655	\$ 129,960	\$ 23,535	\$ 31,000	\$ 7,465
TOTAL	\$ 2,194,409	\$ 2,156,961	\$ 2,438,896	\$ 2,673,901	\$ 235,005

Municipal Property Tax "Calculator"			
	FY24 Budget as Proposed		\$ 2,673,901
	Non-property tax revenue		\$ 431,325
	To Be Raised by Taxes (a)		\$ 2,242,576
	Estimated Grand List (b)		\$ 3,850,289
		(a)/(b) = (c)	
	FY24 Est. Municipal Property Tax Rate (c)		\$ 0.5824
	FY24 Est. Local Agreement Rate* (d)		\$ 0.0036
	FY24 Est. TOTAL Municipal Property Tax Rate (c+d)		\$ 0.5860
	TOTAL +/- from FY22		\$ 0.0537
Assessed Value	\$200,000	\$300,000	\$400,000
FY23 Taxes	\$ 1,065	\$ 1,597	\$ 2,129
FY24 est. Taxes	\$ 1,172	\$ 1,758	\$ 2,344
Annual Difference	\$ 107.49	\$ 161.23	\$ 214.97
Monthly Difference	\$ 8.96	\$ 13.44	\$ 17.91

estimated 0.3% increase
of FY23 grand list
(\$3,838,773)

*The local agreement rate is the amount needed to cover the education taxes lost from local property tax exemptions (the veteran's exemption, any non-residential exemptions, etc.). The rate is charged against the municipal grand list only. It was increased in 0.0036 in FY22 up from 0.0035 in FY21.