

# TOWN OF WAITSFIELD

## 2008 PROPOSED BUDGET

|   | ACTUAL<br>2006    | BUDGET<br>2007    | ACTUAL<br>2007    | BUDGET<br>2008    |
|---|-------------------|-------------------|-------------------|-------------------|
| <b>TOWN MEETING</b>                     |                   |                   |                   |                   |
| <i>Expenses</i>                         |                   |                   |                   |                   |
| Board of Auditors                       | 100               | 100               | 0                 | 100               |
| Town Meeting                            | 49                | 100               | 37                | 120               |
| Town Report                             | 3,406             | 3,800             | 3,749             | 2,750             |
| <b>TOTAL TOWN MEETING EXPENSES</b>      | <b>3,554</b>      | <b>4,000</b>      | <b>3,786</b>      | <b>2,970</b>      |
| <br>                                    |                   |                   |                   |                   |
| <b>LEGAL &amp; AUDITING</b>             |                   |                   |                   |                   |
| Legal Services                          | 79,182            | 50,000            | 55,102            | 50,000            |
| Audit Services                          | 2,950             | 3,500             | 2,950             | 3,500             |
| <b>TOTAL LEGAL &amp; AUDITING</b>       | <b>82,132</b>     | <b>53,500</b>     | <b>58,052</b>     | <b>53,500</b>     |
| <br>                                    |                   |                   |                   |                   |
| <b>TOWN OFFICE OPERATIONS</b>           |                   |                   |                   |                   |
| <i>Expenses</i>                         |                   |                   |                   |                   |
| Insurance & Bonds                       | 8,026             | 11,223            | 10,064            | 11,635            |
| Office Rent                             | 28,428            | 26,697            | 26,697            | 28,500            |
| Office Repairs                          | 410               | 0                 | 538               | 500               |
| Postage                                 | 4,172             | 4,300             | 4,058             | 4,000             |
| Supplies                                | 11,490            | 9,000             | 8,842             | 8,000             |
| Computer Services                       | 2,265             | 2,550             | 1,927             | 1,550             |
| Training                                | 1,573             | 1,500             | 1,404             | 2,000             |
| Cleaning                                | 2,261             | 2,100             | 1,884             | 2,100             |
| Equipment Maint. & Contracts            | 3,864             | 2,980             | 3,632             | 5,150             |
| Telephone                               | 3,276             | 3,300             | 2,575             | 3,000             |
| New Office Equipment                    | 1,089             | 7,000             | 7,812             | 4,750             |
| Public Notice Expense                   | 3,808             | 4,000             | 3,231             | 4,000             |
| <b>TOTAL TOWN OFFICE EXPENSES</b>       | <b>70,661</b>     | <b>74,650</b>     | <b>72,664</b>     | <b>75,185</b>     |
| <br>                                    |                   |                   |                   |                   |
| <b>TOWN CLERK &amp; TREASURER</b>       |                   |                   |                   |                   |
| <i>Expenses</i>                         |                   |                   |                   |                   |
| Town Clerk/Treasurer & Assistant        | 67,404            | 67,517            | 67,664            | 73,253            |
| Tax Anticipation Interest               | 3,898             | 4,000             | 3,906             | 4,000             |
| Ballot Clerks                           | 694               | 275               | 353               | 900               |
| <i>Subtotal Expenses</i>                | <i>71,996</i>     | <i>71,792</i>     | <i>71,923</i>     | <i>78,153</i>     |
| <br>                                    |                   |                   |                   |                   |
| <i>Revenues</i>                         |                   |                   |                   |                   |
| Town Clerk Fees                         | 27,246            | 33,000            | 29,637            | 36,000            |
| Money Market Interest                   | 12,472            | 12,500            | 19,332            | 19,000            |
| Beverage Sale Permits                   | 2,345             | 2,500             | 2,395             | 2,250             |
| <i>Subtotal Revenues</i>                | <i>42,063</i>     | <i>48,000</i>     | <i>51,364</i>     | <i>57,250</i>     |
| <br><b>NET CLERK/TREASURER EXPENSES</b> | <br><b>29,933</b> | <br><b>23,792</b> | <br><b>20,559</b> | <br><b>20,903</b> |

# TOWN OF WAITSFIELD

## 2008 PROPOSED BUDGET

|   | ACTUAL<br>2006 | BUDGET<br>2007 | ACTUAL<br>2007 | BUDGET<br>2008 |
|---|----------------|----------------|----------------|----------------|
| <b>SELECTBOARD</b>                        |                |                |                |                |
| <i>Expenses</i>                           |                |                |                |                |
| Selectboard Stipends                      | 3,250          | 3,250          | 3,250          | 3,250          |
| Town Web site                             | 809            | 1,000          | 350            | 1,000          |
| Town Administrator                        | 52,051         | 53,462         | 55,461         | 57,735         |
| Training                                  |                | 475            | 385            | 75             |
| Minutes Taker                             |                |                | 252            |                |
| <b>TOTAL SELECTBOARD EXPENSES</b>         | <b>56,110</b>  | <b>58,187</b>  | <b>59,698</b>  | <b>62,061</b>  |
| <br>                                      |                |                |                |                |
| <b>WATER &amp; SEWER</b>                  |                |                |                |                |
| <i>Expenses</i>                           |                |                |                |                |
| Municipal Project Manager                 |                | 35,360         | 28,390         | 30,719         |
| Benefits & Insurance                      |                | 9,484          | 9,386          | 13,299         |
| <b>TOTAL WATER &amp; SEWER EXPENSE</b>    |                | <b>44,844</b>  | <b>37,776</b>  | <b>44,018</b>  |
| <br>                                      |                |                |                |                |
| <b>PLANNING &amp; ZONING</b>              |                |                |                |                |
| <i>Expenses</i>                           |                |                |                |                |
| Minute Taker                              |                | 6,000          | 3,486          | 6,000          |
| Special Planning Projects                 | 5,215          | 28,810         | 12,519         | 15,000         |
| Town Plan                                 | 6,060          | 0              | 0              | 0              |
| Zoning Administrator                      | 36,362         | 38,833         | 31,935         | 34,720         |
| Training (for staff and boards)           |                | 790            | 220            | 1,660          |
| Mileage Reimbursement                     |                |                |                | 300            |
| Computer Equipment/Services               |                | 7,600          | 5,419          | 1,600          |
| <i>Subtotal Expenses</i>                  | <i>47,637</i>  | <i>82,033</i>  | <i>53,579</i>  | <i>59,280</i>  |
| <br>                                      |                |                |                |                |
| <i>Revenues</i>                           |                |                |                |                |
| Grants                                    | 0              | 17,100         | 8,470          | 11,730         |
| Zoning Fees                               | 11,589         | 19,500         | 9,699          | 10,000         |
| <i>Subtotal Revenues</i>                  | <i>11,589</i>  | <i>36,600</i>  | <i>18,169</i>  | <i>21,730</i>  |
| <b>NET PLANNING &amp; ZONING EXPENSES</b> | <b>36,048</b>  | <b>45,433</b>  | <b>35,410</b>  | <b>37,550</b>  |
| <br>                                      |                |                |                |                |
| <b>BOARD OF LISTERS</b>                   |                |                |                |                |
| <i>Expenses</i>                           |                |                |                |                |
| Assessor's Contract                       | 10,800         | 9,800          | 9,800          | 10,800         |
| Computer Equipment/Services               | 1,898          | 2,000          | 0              | 2,000          |
| Property Map Maintenance                  | 0              | 1,000          | 1,000          | 0              |
| Training & Meetings                       |                | 0              | 0              | 1,000          |
| <i>Subtotal Expenses</i>                  | <i>12,698</i>  | <i>12,800</i>  | <i>10,800</i>  | <i>13,800</i>  |
| <br>                                      |                |                |                |                |
| <i>Revenues</i>                           |                |                |                |                |
| Act 60 Annual Support                     | 10,431         | 7,600          | 10,336         | 7,600          |
| <b>NET LISTERS' EXPENSES</b>              | <b>2,267</b>   | <b>5,200</b>   | <b>464</b>     | <b>6,200</b>   |

# TOWN OF WAITSFIELD

## 2008 PROPOSED BUDGET

|                                      | ACTUAL<br>2006 | BUDGET<br>2007 | ACTUAL<br>2007 | BUDGET<br>2008 |
|--------------------------------------|----------------|----------------|----------------|----------------|
| <b>COLLECTOR OF DELINQUENT TAXES</b> |                |                |                |                |
| <i>Expenses</i>                      |                |                |                |                |
| Collector's Fees                     | 17,305         | 19,000         | 18,452         | 19,000         |
| <i>Revenues</i>                      |                |                |                |                |
| Penalty Fees                         | 18,078         | 19,000         | 18,452         | 19,000         |
| <b>NET DELINQUENT TAXES EXPENSES</b> | <b>(773)</b>   | <b>0</b>       | <b>0</b>       | <b>0</b>       |

### ROAD DEPARTMENT

#### *Expenses*

|              |         |         |         |         |
|--------------|---------|---------|---------|---------|
| <b>Labor</b> | 124,197 | 126,000 | 111,185 | 120,000 |
|--------------|---------|---------|---------|---------|

#### **Equipment Operations & Repairs**

|   |               |               |               |                |
|---|---------------|---------------|---------------|----------------|
| Insurance                                     | 4,164         | 4,690         | 4,205         | 5,777          |
| Gas, Oil, Grease                              | 2,317         | 2,500         | 1,870         | 2,500          |
| Diesel  | 18,420        | 20,000        | 25,410        | 35,000         |
| Int'l Dump Truck 2005                         | 2,096         | 1,500         | 3,893         | 2,500          |
| Int'l Dump Truck 1994                         | 1,346         |               | 0             | 0              |
| Cat. Backhoe 2008                             |               |               | 0             | 500            |
| Int'l. Dump Truck 1997                        | 3,978         | 4,000         | 4,854         | 1,000          |
| Int'l Low Profile Truck 2002                  | 2,073         | 3,000         | 5,843         | 4,000          |
| Int'l. Dump Truck 2007                        | 0             | 2,000         | 7,365         | 35,325         |
| Cat. Loader 1994                              | 8,909         | 2,500         | 1,060         | 3,000          |
| Galion Grader 1998                            | 0             | 2,500         | 6,361         | 2,500          |
| Cat. Backhoe/Loader 1992                      | 1,516         | 4,000         | 6,722         | 0              |
| Steel pole / chain saw                        | 587           | 0             | 125           | 250            |
| Garage Trash Removal                          | 1,045         | 1,290         | 1,453         | 2,374          |
| Uniforms                                      | 2,159         | 2,000         | 2,148         | 2,500          |
| Garage Heat                                   | 927           | 2,500         | 3,851         | 3,500          |
| Garage Telephone                              | 676           | 650           | 773           | 900            |
| Garage Electricity                            | 1,046         | 1,000         | 1,018         | 1,000          |
| Garage Supplies & Hardware                    | 3,044         | 3,000         | 3,253         | 3,000          |
| Garage Misc. Other                            | 920           | 1,000         | 3,721         | 1,000          |
| Chipper & Rake                                | 173           | 500           | 301           | 500            |
| Garage Weather Computer                       | 1,284         | 1,200         | 336           | 0              |
| Garage Alarm System                           |               |               |               | 2,500          |
| Plow Blades/Shoes/Chains                      | 7,293         | 6,500         | 4,665         | 6,000          |
| <i>Subtotal Equipment Operations Expenses</i> | <i>63,973</i> | <i>66,330</i> | <i>89,227</i> | <i>115,627</i> |

#### **Hired Equipment & Labor**

|   |               |               |               |               |
|---|---------------|---------------|---------------|---------------|
| Roadside Mowing                                   | 6,450         | 7,300         | 6,600         | 8,000         |
| Sidewalk Mowing                                   | 4,858         | 3,500         | 3,105         | 3,500         |
| Sidewalk Plowing                                  | 4,500         | 4,500         | 4,500         | 4,500         |
| Trail Maintenance                                 | 0             | 1,500         | 1,500         | 1,500         |
| Personnel Mileage                                 | 3,125         | 4,000         | 2,859         | 4,000         |
| Other Equipment Rental                            | 686           | 1,500         | 1,446         | 2,000         |
| <i>Subtotal Hired Equip. &amp; Labor Expenses</i> | <i>19,618</i> | <i>22,300</i> | <i>20,010</i> | <i>23,500</i> |

# TOWN OF WAITSFIELD

## 2008 PROPOSED BUDGET

|   | ACTUAL<br>2006        | BUDGET<br>2007        | ACTUAL<br>2007        | BUDGET<br>2008        |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Materials</b>                                |                       |                       |                       |                       |
| Salt  | 18,578                | 15,000                | 16,661                | 15,000                |
| Sand  | 55,061                | 50,000                | 60,440                | 50,000                |
| Chloride  | 8,907                 | 7,500                 | 7,473                 | 8,000                 |
| Bank Run Gravel                                 | 0                     | 0                     | 0                     | 0                     |
| Crushed Gravel                                  | 42,100                | 50,000                | 17,762                | 50,000                |
| Stone (Ditch)                                   | 3,191                 | 4,000                 | 616                   | 2,500                 |
| Culverts  | 39,709                | 4,000                 | 11,067                | 4,000                 |
| Tools   | 270                   | 1,000                 | 612                   | 2,000                 |
| Signs   | 178                   | 3,125                 | 4,262                 | 4,000                 |
| Fabric  | 0                     | 0                     | 0                     | 0                     |
| Cold Patch, Hay & Seed                          | 3,967                 | 3,500                 | 743                   | 3,000                 |
| <i>Subtotal Materials Expenses</i>              | <i>171,961</i>        | <i>138,125</i>        | <i>119,636</i>        | <i>138,500</i>        |
| <b>Miscellaneous</b>                            |                       |                       |                       |                       |
| Fayston Winter Agreement                        | 4,000                 | 4,000                 | 4,000                 | 4,000                 |
| Tree Cutting                                    | 107                   | 0                     | 451                   | 1,000                 |
| Bridge Repairs                                  | 31,720                | 2,000                 | 2,530                 | 2,000                 |
| Paving Bond Payment (debt svc)                  |                       | 83,050                | 113,000               | 150,000               |
| 2007 Paving: Parsonage & Joslin                 |                       | 9,500                 | 7,258                 | 0                     |
| Pavement Crack Sealing                          | 2,835                 | 3,000                 | 0                     | 3,000                 |
| 2006 Paving Project                             | 105,245               | 0                     | 0                     | 0                     |
| Rolston Road Survey                             | 4,927                 | 0                     | 0                     | 0                     |
| Culvert & Road Inventory                        | 0                     | 0                     | 0                     | 4,000                 |
| Line Painting                                   | 0                     | 1,500                 | 400                   | 700                   |
| Street lights                                   | 3,693                 | 3,500                 | 4,762                 | 5,000                 |
| Bridge lights                                   | 1,006                 | 1,000                 | 396                   | 500                   |
| Radios & Pagers                                 | 409                   | 1,500                 | 1,090                 | 1,500                 |
| Training  | 140                   | 500                   | 834                   | 500                   |
| <i>Subtotal Miscellaneous Expenses</i>          | <i>154,082</i>        | <i>109,550</i>        | <i>134,720</i>        | <i>172,200</i>        |
| <b><i>Subtotal Road Department Expenses</i></b> | <b><i>533,831</i></b> | <b><i>462,305</i></b> | <b><i>474,779</i></b> | <b><i>569,827</i></b> |
| <b>Revenues</b>                                 |                       |                       |                       |                       |
| State Aid for Highways                          | 67,802                | 67,800                | 67,609                | 67,800                |
| Misc. Road Dept. Income                         | 67,980                | 0                     | 645                   | 10,946                |
| Paving Grant Proceeds                           |                       |                       | 150,000               |                       |
| <b><i>Subtotal Revenues</i></b>                 | <b><i>135,782</i></b> | <b><i>67,800</i></b>  | <b><i>218,254</i></b> | <b><i>78,746</i></b>  |
| <b>NET ROAD DEPARTMENT EXPENSES</b>             | <b>398,049</b>        | <b>394,505</b>        | <b>256,524</b>        | <b>491,081</b>        |

# TOWN OF WAITSFIELD

## 2008 PROPOSED BUDGET

|                                     | ACTUAL<br>2006 | BUDGET<br>2007 | ACTUAL<br>2007 | BUDGET<br>2008 |
|-------------------------------------|----------------|----------------|----------------|----------------|
| <b>EMPLOYEE BENEFITS</b>            |                |                |                |                |
| <i>Expenses</i>                     |                |                |                |                |
| FICA/Medicare                       | 18,288         | 21,048         | 17,284         | 22,367         |
| Medicare                            | 4,277          |                | 3,932          |                |
| Retirement                          | 13,916         | 13,633         | 14,334         | 14,474         |
| Unemployment                        | 550            | 1,062          | 1,555          | 1,522          |
| Workers Compensation                | 9,707          | 9,182          | 10,588         | 9,960          |
| Health Promotion Incentives         |                |                |                | 500            |
| Health Insurance                    | 43,837         | 39,972         | 36,212         | 41,929         |
| Flexible Benefits Plan              | 847            | 1,004          | 7,796          | 4,504          |
| Life & Disability Insurance         | 2,090          | 2,520          | 2,492          | 2,617          |
| <i>Subtotal Expenses</i>            | <i>93,511</i>  | <i>88,421</i>  | <i>94,193</i>  | <i>97,873</i>  |
| <i>Revenues</i>                     |                |                |                |                |
| Insurance Audit Refunds             | 0              | 0              | 0              | 0              |
| VLCT Health Leader Program          |                |                |                | 550            |
| <i>Subtotal Revenues</i>            | <i>0</i>       | <i>0</i>       | <i>0</i>       | <i>550</i>     |
| <b>TOTAL EMPLOYEE BENEFITS EXP.</b> | <b>93,511</b>  | <b>88,421</b>  | <b>94,193</b>  | <b>97,323</b>  |
| <b>FIRE DEPARTMENT</b>              |                |                |                |                |
| <i>Expenses</i>                     |                |                |                |                |
| Gas, Oil, Grease                    | 1,362          | 1,500          | 1,277          | 2,000          |
| Insurance                           | 4,390          | 5,141          | 5,141          | 5,734          |
| Telephone & Communications          | 15,123         | 15,000         | 15,570         | 16,000         |
| Electricity                         | 1,561          | 2,000          | 1,729          | 2,000          |
| Heat                                | 1,903          | 5,000          | 5,437          | 7,000          |
| Water                               |                |                |                | 1,000          |
| Building Repairs/Supplies           | 5,184          | 2,000          | 1,561          | 2,500          |
| Fire Alarm                          |                |                |                | 5,000          |
| Truck Repairs                       | 8,162          | 5,000          | 1,817          | 5,000          |
| Equipment Repairs                   | 1,741          | 2,000          | 1,548          | 2,500          |
| Photo & Supplies                    | 5              | 100            | 11             | 100            |
| Bottled Gas                         | 421            | 500            | 636            | 1,000          |
| Training                            | 821            | 1,800          | 2,178          | 2,800          |
| Hose & Equipment                    | 1,912          | 3,500          | 6,918          | 3,500          |
| Fire Prevention                     | 163            | 400            | 114            | 400            |
| Miscellaneous                       | 408            | 500            | 801            | 500            |
| Dues                                | 168            | 350            | 325            | 350            |
| Physical Exams                      | 1,300          | 1,600          | 1,400          | 2,000          |
| Fire Dept. Labor                    | 9,644          | 10,000         | 9,819          | 11,000         |
| FICA/Medicare                       | 738            | 765            | 715            | 814            |
| <i>Subtotal Expenses</i>            | <i>55,006</i>  | <i>57,156</i>  | <i>56,997</i>  | <i>71,198</i>  |
| <i>Revenues</i>                     |                |                |                |                |
| Fire Department Income (Fayston)    | 19,455         | 22,862         | 20,273         | 28,479         |
| Sale of Equipment                   |                |                |                |                |
| Miscellaneous                       |                |                | 15             |                |
| <i>Subtotal Revenues</i>            | <i>19,455</i>  | <i>22,862</i>  | <i>20,287</i>  | <i>28,479</i>  |
| <b>NET FIRE DEPARTMENT EXPENSES</b> | <b>35,551</b>  | <b>34,294</b>  | <b>36,710</b>  | <b>42,719</b>  |

# TOWN OF WAITSFIELD

## 2008 PROPOSED BUDGET

|                                    | ACTUAL<br>2006 | BUDGET<br>2007 | ACTUAL<br>2007 | BUDGET<br>2008 |
|------------------------------------|----------------|----------------|----------------|----------------|
| <b>POLICE PROGRAM</b>              |                |                |                |                |
| <i>Expenses</i>                    |                |                |                |                |
| Sheriff's Department Billings      | 23,232         | 25,000         | 20,373         | 22,000         |
| Police Cruiser Purchase            | 0              | 0              | 149            | 7,000          |
| Gasoline                           | 2,637          | 3,000          | 2,525          | 3,000          |
| Repairs/Maintenance                | 803            | 3,000          | 3,230          | 3,000          |
| Insurance                          | 477            | 1,180          | 1,058          | 1,399          |
| Miscellaneous                      | 0              | 0              | 0              | 0              |
| Equipment                          | 0              | 500            | 0              | 1,500          |
| <i>Subtotal Expenses</i>           | <i>27,148</i>  | <i>32,680</i>  | <i>27,335</i>  | <i>37,899</i>  |
| <i>Revenues</i>                    |                |                |                |                |
| Traffic Control Income             | 24,023         | 30,000         | 25,354         | 25,000         |
| Sale of Cruiser                    | 0              | 0              | 0              | 5,000          |
| Misc. Income                       | 2,377          | 2,000          | 2,410          | 2,400          |
| <i>Subtotal Revenues</i>           | <i>26,400</i>  | <i>32,000</i>  | <i>27,764</i>  | <i>32,400</i>  |
| <b>NET POLICE PROGRAM EXPENSES</b> | <b>749</b>     | <b>680</b>     | <b>(429)</b>   | <b>5,499</b>   |

### DUES & ASSESSMENTS

|  |               |               |               |               |
|--|---------------|---------------|---------------|---------------|
| <i>Expenses</i>                          |               |               |               |               |
| CV Regional Planning Commission          | 1,576         | 1,576         | 1,576         | 1,688         |
| Joslin Memorial Library                  | 8,597         | 11,928        | 11,928        | 12,100        |
| Mad River Solid Waste Alliance           | 2,951         | 3,372         | 3,372         | 3,372         |
| Mad River Valley Planning District       | 19,100        | 19,100        | 19,100        | 19,100        |
| Mad River Valley Recreation District     | 12,500        | 12,500        | 12,500        | 12,500        |
| Vt League of Cities & Towns              | 1,854         | 1,875         | 1,950         | 1,919         |
| Washington County Tax                    | 25,725        | 24,161        | 24,161        | 36,339        |
| <b>TOTAL DUES &amp; ASSESS. EXPENSES</b> | <b>72,303</b> | <b>74,512</b> | <b>74,587</b> | <b>87,018</b> |

### SPECIAL APPROPRIATIONS

|                                      |       |       |       |       |
|--------------------------------------|-------|-------|-------|-------|
| <i>Expenses</i>                      |       |       |       |       |
| Battered Women's Services & Shelter  | 350   | 350   | 350   | 350   |
| CV Adult Basic Education             |       |       |       | 600   |
| CV Community Action Council          | 300   | 300   | 300   | 300   |
| Central Vermont Community Land Trust |       | 1,000 | 1,000 | 1,000 |
| CV Council on Aging                  | 1,000 | 1,000 | 1,000 | 1,000 |
| Central Vermont Crime Stoppers       |       | 500   | 500   | 500   |
| CV Economic Development Corp.        | 800   | 800   | 800   | 800   |
| CV Home Health & Hospice             | 1,300 | 1,800 | 1,800 | 2,600 |
| Family Center of Washington County   |       |       |       | 500   |
| Good Beginnings of Central VT        |       |       |       | 300   |
| Green Up Vermont                     | 100   | 100   | 100   | 100   |
| Green Mountain Transit Agency        | 923   | 923   | 923   | 923   |
| Mad River Valley Health Center       | 5,000 | 5,000 | 5,000 | 5,000 |
| Mad River Valley Senior Citizens     | 6,000 | 6,000 | 6,000 | 6,000 |
| People's Health & Wellness Clinic    | 100   | 100   | 100   | 100   |
| Retired Senior Volunteer Program     | 300   | 300   | 300   | 300   |
| Sexual Assault Crisis Team           | 250   | 250   | 250   | 250   |

# TOWN OF WAITSFIELD

## 2008 PROPOSED BUDGET

|                                       | ACTUAL<br>2006 | BUDGET<br>2007 | ACTUAL<br>2007 | BUDGET<br>2008 |
|---------------------------------------|----------------|----------------|----------------|----------------|
| Vt Center for Independent Living      | 620            | 620            | 620            | 620            |
| Vt Children's Aid Society             | 500            | 500            | 500            | 500            |
| Washington County Youth Services      | 750            | 750            | 750            | 750            |
| <b>TOTAL SPECIAL APPROP. EXPENSES</b> | <b>18,293</b>  | <b>20,368</b>  | <b>20,368</b>  | <b>22,493</b>  |

### MISCELLANEOUS

#### *Expenses*

|                                  |               |                |                |                |
|----------------------------------|---------------|----------------|----------------|----------------|
| Dog Warden Salary & Fees         | 943           | 1,000          | 745            | 1,000          |
| Dog Pound Fees                   | 105           | 250            | 200            | 250            |
| Maintenance of Parks             | 5,474         | 5,000          | 5,895          | 6,000          |
| Generator Expense                |               |                | 22,961         | 400            |
| Conservation Commission Expenses | 815           | 700            | 250            | 700            |
| Memberships & Dues               |               |                |                | 105            |
| Community Share School Maint.    | 50,080        | 52,384         | 52,384         | 54,375         |
| Sugarbush/Munn Site Note         | 21,754        | 0              | 0              | 0              |
| Cemeteries - Veteran's Flags     | 260           | 100            | 31             | 100            |
| MRVTV Hearing Coverage           | 1,700         | 3,000          | 2,000          | 3,000          |
| Energy Efficiency Improvements   |               | 2,500          | 2,500          | 5,000          |
| Tax Adjustments                  |               | 15,000         | 12,567         | 15,000         |
| Affordable Housing Initiative    | 0             | 500            | 0              | 500            |
| Gravel Pit Purchase              |               | 71,850         | 71,809         | 57,480         |
| Other                            | 1,329         | 500            | 3,022          | 500            |
| <i>Subtotal Expenses</i>         | <i>82,460</i> | <i>152,784</i> | <i>174,365</i> | <i>144,410</i> |

#### *Revenues*

|                                   |               |               |               |               |
|-----------------------------------|---------------|---------------|---------------|---------------|
| Dog Fine & Impoundment Fees       | 174           | 200           | 190           | 200           |
| State Forest Land Payment         | 3,819         | 3,500         | 3,973         | 3,500         |
| Current Use Hold Harmless Payment | 40,784        | 35,000        | 64,198        | 50,000        |
| Interest                          | 11,347        | 12,000        | 14,212        | 12,000        |
| Other                             | 2,020         | 0             | 12,988        | 0             |
| <i>Subtotal Revenues</i>          | <i>58,145</i> | <i>50,700</i> | <i>95,561</i> | <i>65,700</i> |

|                                   |               |                |               |               |
|-----------------------------------|---------------|----------------|---------------|---------------|
| <b>NET MISCELLANEOUS EXPENSES</b> | <b>24,315</b> | <b>102,084</b> | <b>78,804</b> | <b>78,710</b> |
|-----------------------------------|---------------|----------------|---------------|---------------|

# TOWN OF WAITSFIELD

## 2008 PROPOSED BUDGET

|  | ACTUAL<br>2006   | BUDGET<br>2007   | ACTUAL<br>2007   | BUDGET<br>2008   |
|--|------------------|------------------|------------------|------------------|
| <b>SPECIAL ARTICLES</b>                |                  |                  |                  |                  |
| <i>Expenses</i>                        |                  |                  |                  |                  |
| Equipment Reserve Fund - Truck         | 55,000           | 30,000           | 30,000           | 30,000           |
| Heavy Equipment Reserve Fund           |                  | 15,000           | 15,000           | 15,000           |
| Fire Dept. Reserve Fund - Truck        | 0                | 15,000           | 15,000           | 15,000           |
| Fire Dept. Roof Reserve Fund           |                  | 7,000            | 7,000            | 7,000            |
| Restroom/Recreation/Conservation       | 1,000            | 2,500            | 2,500            | 2,500            |
| Joslin Library Repair Reserve Fund     | 2,500            | 2,500            | 2,500            | 2,500            |
| Rt. 100 Transportation Path Reserve    | 15,000           | 15,000           | 15,000           | 15,000           |
| Reappraisal Reserve                    | 22,000           | 0                | 0                | 0                |
| Covered Bridge Repair Reserve          | 1,251            |                  | 0                | 30,000           |
| Street Tree Planting & Maintenance     | 7,000            | 5,000            | 5,000            | 5,000            |
| <b>TOTAL SPEC. ARTICLES EXPENSES</b>   | <b>103,751</b>   | <b>92,000</b>    | <b>92,000</b>    | <b>122,000</b>   |
| <b>TOTAL BUDGET</b>                    |                  |                  |                  |                  |
| <b>Total Operating Budget Expenses</b> | 1,398,727        | 1,309,032        | 1,309,352        | 1,438,685        |
| <b>Total Special Article Expenses</b>  | 103,751          | 92,000           | 92,000           | 122,000          |
| <b>Fund Balance</b>                    |                  |                  | 0                | 10,000           |
| <b>Total Non-tax Revenues</b>          | 186,160          | 284,562          | 460,188          | 311,455          |
| <b>NET TOTAL EXPENSES</b>              | <b>1,316,318</b> | <b>1,116,470</b> | <b>941,165</b>   | <b>1,259,230</b> |
| <b>BEGINNING YEAR CASH/FUND BALANC</b> | 48,767           | 45,143           | 80,446           | 234,233          |
|  |                  |                  | modified accrual |                  |
| <b>TAX REVENUES</b>                    |                  |                  |                  |                  |
| <b>Current Taxes</b>                   | 1,022,615        | 1,071,327        | 1,094,952        | 1,024,996        |
| <b>Delinquent Taxes</b>                | NA               | NA               | NA               | NA               |
| <b>TAX REVENUES</b>                    | <b>1,022,615</b> | <b>1,071,327</b> | <b>1,094,952</b> | <b>1,024,996</b> |
| <b>YEAR END SURPLUS / (DEFICIT)</b>    | <b>45,143</b>    | <b>0</b>         | <b>234,233</b>   | <b>0</b>         |

**Notes:**

The large end-of-year surplus is due in part to receipt of the \$150,000 paving grant in 2007 for work completed and borrowed for in 2006, staff turnover resulting in lower wage payouts, deferred spending in some areas, and increased miscellaneous revenues.

The beginning year cash/fund balance differs from the previous year surplus in part because it represents a change to a modified accrual accounting approach.

Wage figures reflect an additional pay period in 2008.