

Town of Underhill - FY2023 Budget

Line	Category	FY 2021		FY 2022		FY 2023		
		Budget	Actual	Budget	Thru 11/30/21 Actual	Proposed Budget	Change Inc/(Dec)	% Change
	REVENUES							
1	PROPERTY TAXES							
2	General Tax Revenue	912,279	912,328	874,552		939,278	64,726	7.4%
3	Highway Tax Revenue	1,055,122	1,055,122	1,137,598		1,320,884	183,286	16.1%
4	Sidewalk Tax Revenue			-		-	-	0.0%
5	Total Municipal Property Taxes	1,967,401	1,967,450	2,012,150	-	2,260,162	248,012	12.3%
6	OTHER PROPERTY TAXES							
7	Local Agreement Tax Revenue	80,000	85,418	85,000		102,000	17,000	20.0%
8	Total Property Taxes	2,047,401	2,052,868	2,097,150	-	2,362,162	265,012	12.6%
9	FINES							
10	Delinq Tax Interest	4,000	3,269	4,000	1,330	4,000	-	0.0%
11	Late Homestead Penalty, Fees, Retainage	3,000	4,495	3,000		3,000	-	0.0%
12	Delinq Tax Penalty	15,000	19,224	15,000	5,851	15,000	-	0.0%
13	Total Fines	22,000	26,988	22,000	7,181	22,000	-	0.0%
14	LICENSES & PERMITS							
15	Dog Licenses/Animal control	4,000	6,806	4,000	694	4,000	-	0.0%
16	Zoning Permits	27,000	31,479	27,000	14,317	30,000	3,000	11.1%
17	Judiciary Fines & Fees	3,000	4,330	3,000	1,702	3,000	-	0.0%
18	Tax Research	4,000	2,405	4,000	1,705	4,000	-	0.0%
19	Miscellaneous Lic/Permits	1,500	1,094	1,500	631	1,500	-	0.0%
20	Total Licenses and Permits	39,500	46,114	39,500	19,048	42,500	3,000	7.6%
21	INTERGOVERNMENTAL							
22	State Aid to Highways	102,000	133,872	102,000	59,083	102,000	-	0.0%
23	Payment in lieu of Taxes	30,000	33,815	30,000	33,815	30,000	-	0.0%
24	State Current Use	59,000	55,992	59,000	53,965	55,000	(4,000)	-6.8%
25	Highway, Sidewalk & Structures Grants	524,000	38,717	480,882	253,897	17,500	(463,382)	-96.4%
26	Reappraisal & Equalization Revenue	13,900	13,053	13,900	-	13,000	(900)	-6.5%
27			-			-	-	0.0%
28	HW Misc Income	5,000	2,107	-	40	5,000		
29	Total Intergovernmental	733,900	277,556	685,782	400,801	222,500	(468,282)	-67.6%
30	CHARGES FOR SERVICES							
31	Copies	2,500	3,672	2,500	1,125	2,500	-	0.0%
32	Recording Fees	23,000	70,268	23,000	19,606	30,000		30.4%
33	Total Charges for Services	25,500	73,940	25,500	20,731	32,500	-	27.5%
34	MISCELLANEOUS REVENUE							
35	Savings Interest	10,000	10,623	5,000	4,192	9,000	4,000	80.0%
36	Rent - Post Office	9,403	9,555	9,403	3,981	12,000	-	27.6%
37	Miscellaneous Income	7,250	18,353	7,250	9,134	9,000	1,750	24.1%
38	.225% of 1% Muni Retained	10,000	11,522	10,000	-	10,000	-	0.0%
39	Bond Interest Refunding	4,000	2,439	-		-	-	0.0%
40	Total Miscellaneous Revenue	40,653	52,493	31,653	17,307	40,000	5,750	26.4%
41	Other Revenue							

42	Bank Loans	306,000	376,000		180,000	270,000	270,000	0.0%
43	TH Building reserve	42,000		30,000	-	30,000	-	0.0%
44	Sidewalk Reserve	33,074	-	38,074	-	-	(38,074)	-100.0%
45	Appraisal/Reappraisal Fees/Ed. Reserve	1,800		51,571		10,118	(41,453)	-80.4%
46	Records Restoration Reserve	2,370		2,370		2,370	-	0.0%
47	HRA Reserve/ARPA Funds	8,000		8,000		40,000	32,000	400.0%
48	General Reserve	20,000	-	-	-	-	-	0.0%
49	Highway Reserve	280,000	280,000	60,000		-	(60,000)	-100.0%
50	Total Other Revenue	693,244	656,000	190,015	180,000	352,488	162,473	85.5%
51	Use of Surplus							
52	Use of Surplus	50,000	-	50,000	25,000	25,000	(25,000)	-50.0%
53	TOTAL OTHER SOURCES OF REVE	1,604,797	1,133,091	1,044,450	670,067	736,988	(322,059)	-29.4%
54	TOTAL REVENUE	3,652,198	3,185,959	3,141,600	670,067	3,099,150	(57,047)	-1.4%
55	EXPENDITURES							
56	SELECTBOARD							
57	Selectboard Stipends	4,500	4,500	4,500	3,000	4,500	-	0.0%
58	Payroll Taxes/Employee HRA Payments	8,000	10,941	8,000	4,245	8,000	-	0.0%
59	Post Employment Benefits	2,819	4,653	2,400	2,335	2,400	-	0.0%
60	Training/Prof Fees	300	3,930	300	1,157	300	-	0.0%
61	Legal Fees	20,000	36,867	20,000	8,620	20,000	-	0.0%
62	VLCT Dues	4,639	4,830	4,830	4,830	5,044	214	4.4%
63	Human Resources Services	3,000	49,321	24,000	18,210	5,000	(19,000)	-79.2%
64	Tree Warden	3,000	-	3,000			(3,000)	-100.0%
65	Other Expenses	10,000	8,409	10,000	2,496	10,000	-	0.0%
66	Total Selectboard	56,258	123,450	77,030	44,893	55,244	(21,786)	-28.3%
67	ELECTIONS							
68	Salaries	1,200	2,617	1,000		2,800	1,800	180.0%
69	Printing & Binding	5,000	3,408	2,000		3,500	1,500	75.0%
70	Outside Labor & Prof Fees	1,300	638	300		1,200	900	300.0%
71	Supplies (post,sup,tech exp)	1,000	2,075	1,150	222	725	(425)	-37.0%
72	Total Elections	8,500	8,737	4,450	222	8,225	3,775	84.8%
73	ADMINISTRATION							
74	Salaries	52,020	56,655	52,000	25,805	63,600	11,600	22.3%
75	Salaries - Insurance Opt Out	9,263	2,936	-			0	0.0%
76	Payroll Taxes & Benefits	12,480	7,494	19,115	7,805	20,509	1,394	7.3%
77	Training & Development	200	98	200	68	200	-	0.0%
78	Professional Fees	-	217	0		0	-	0.0%
79	Travel	700		700		700	-	0.0%
80	Total Administration	74,663	67,400	72,015	33,678	85,009	12,994	18.0%
81	TOWN CLERK/TREASURER							
82	Salaries - Town Clerk/Treasurer	68,696	72,659	72,756	30,782	77,252	4,496	6.2%
83	Salaries - Insurance Opt Out	6,593	6,593	6,593	2,789	5,985	(608)	-9.2%
84	Salaries - other	7,180	7,381	7,040	10,137	7,462	422	6.0%
85	Payroll Taxes & Benefits	14,563	14,238	15,395	6,613	16,453	1,058	6.9%
86	Training & Development	430	28	300	136	500	200	66.7%
87	Professional & Technical Services		1,872	55	45	175	120	218.2%

88	Land Record Restoration	8,400	27,700	8400	3,425	8850	450	5.4%
89	Travel	1,200	830	1,200		1,000	(200)	-16.7%
90	Total Town Clerk/Treasurer	107,062	131,301	111,739	53,927	117,677	5,938	5.3%
91	FINANCE/HUMAN RESOURCES							
92	Salaries	36,400	36,188	36,400	16,304	59,612	23,212	63.8%
93	Salaries: Health Benefit Adjustment	-	-	-	-	-	-	0.0%
94	Payroll Taxes & Benefits	6,006	2,776	3,185	1,247	27,777	24,592	772.1%
95	Training & Development	300	110	300	488	300	-	0.0%
96	Professional & Technical Services	14,750	15,728	14,750	300	15,000	250	1.7%
97	Travel (other= bank,Tech,supplies)	250	430	250	261	250	-	0.0%
98	Total Finance	57,706	55,232	54,885	18,600	102,939	48,054	87.6%
99	ASSESSING							
100	Salaries - Listers	-	-	0		0	-	0.0%
101	Salaries - Insurance Opt Out - Listers	-	-	0		0	-	0.0%
102	Salaries - Assessing Clerk	28,686	28,281	29,547	12,306	31,320	1,773	6.0%
103	Salaries - Insurance Opt Out - Assessing C	9,263	9,263	9,263	3,919	8,409	(854)	-9.2%
104	Payroll Taxes & Benefits	8,524	7,944	8,748	3,423	9,024	276	3.2%
105	Training & Development	1,800	395	1,800		1,800	-	0.0%
106	Professional & Technical Services	25,310	80,463	87,671	39,389	32,318	(55,353)	-63.1%
107	Travel	1,200	45	1,200		1,200	-	0.0%
108	Total Assessing	74,783	126,392	138,229	59,037	84,071	(54,158)	-39.2%
109	BUILDING AND PLANT							
110	Custodial Services	4,800	2,000	4,800	800	4,800	-	0.0%
111	Parks & Landscaping	6,500	5,650	8,000	2,268	8,000	-	0.0%
112	Building Maintenance	37,000	13,977	10,000	2,941	10,000	-	0.0%
113	Postage Meter/Copy Lease	4,500	2,860	2,800	1,154	2,800	-	0.0%
114	Insurance - P/C & W.C.	19,480	14,868	15,000	7,961	15,000	-	0.0%
115	Telephone	4,200	4,519	4,300	1,552	4,300	-	0.0%
116	Postage	3,000	1,710	3,000	1,104	3,000	-	0.0%
117	Technical Expenditures	21,000	19,177	15,000	20,405	15,000	-	0.0%
118	Janitorial Supplies	1,000	158	800	143	800	-	0.0%
119	Kitchen Supplies	800	362	600	230	600	-	0.0%
120	Office Supplies	10,500	12,714	10,500	2,404	10,500	-	0.0%
121	Electricity	3,600	2,781	3,300	1,040	3,300	-	0.0%
122	Street Lights/Park Lights	2,200	2,463	2,500	1,098	2,500	-	0.0%
123	Heating Fuel	3,000	3,060	3,000	576	3,000	-	0.0%
124	Total Building & Plant	121,580	86,301	83,600	43,677	83,600	-	0.0%
125	POST OFFICE							
126	Maintenance & Repair	1,500	185	1,000	-	1,000	-	0.0%
127	Supplies	500	173	500	-	500	-	0.0%
128	Total Post Office	2,000	358	1,500	-	1,500	-	0.0%
129	SCHOOL HOUSE							
130	Maintenance/Repair/Supplies	2,500	400	1,500	9,354	1,700	200	13.3%
131	Electric	260	319	260	124	260	-	0.0%
132	Heating Fuel	40		40		40	-	0.0%
133	Total School House (sp proj=1080)	2,800	719	1,800	9,478	2,000	200	11.1%
134	TOTAL GENERAL GOVERNMENT	505,352	599,890	545,248	263,511	540,266	(4,983)	-0.9%

135	PUBLIC SAFETY							
136	ANIMAL CONTROL OFFICER							
137	Salaries	2,000	1,376	2,000	936	2,000	-	0.0%
138	Telephone Allowance	300	250	300	150	300	-	0.0%
139	Payroll Taxes & Benefits	175	124	175	83	175	-	0.0%
140	Vet, Kennel, Impound Expenditures	700	3,208	700	2,969	700	-	0.0%
141	Supplies	300	282	300	353	300	-	0.0%
142	Travel	100	-	100	6	100	-	0.0%
143	Total Animal Control Officer	3,575	5,241	3,575	4,497	3,575	-	0.0%
144	PURCHASED SERVICES							
145	Chittenden County Sherriff	34,000	19,096	20,000	5,768	20,000	-	0.0%
146	Traffic Calming/Safety Init.	-	-	0	-	1,500	1,500	0.0%
147	Total Purchased Services	34,000	19,096	20,000	5,768	21,500	1,500	7.5%
148	SAFETY APPROPRIATIONS							
149	Essex Rescue	11,745	11,745	11,745	5,873	35,929	24,184	205.9%
150	Underhill Jericho Fire Department	244,777	244,777	247,990	123,995	251,106	3,116	1.3%
151	CUSI	5,737	5,737	5,737	2,869	5,737	-	0.0%
152	Total Safety Appropriations	262,259	262,259	265,472	132,736	292,772	27,300	10.3%
153	HEALTH							
154	Public Health Officer	200	-	1,200	-	1,200	-	0.0%
155	Well Monitoring	8,330	8,477	9,000	4,310	9,000	-	0.0%
156	Home Health & Hospice	7,580	7,580	7,800	3,790	7,900	100	1.3%
157	Total Health	16,110	16,057	18,000	8,100	18,100	100	0.6%
158	TOTAL PUBLIC SAFETY	315,944	302,653	307,047	151,101	335,947	28,900	9.4%
159	RECREATION							
160	ARPA Spending	-	-	-	-	40,000	40,000	0.0%
161	Payroll Taxes & Benefits (workers comp)	-	-	-	-	-	-	0.0%
162	Grounds/Pond Maintenance	12,000	-	2,500	1,725	7,000	4,500	180.0%
163	Supplies	2,000	2,080	5,000	2,182	5,500	500	10.0%
164	Total Recreation	14,000	2,080	7,500	3,907	52,500	45,000	600.0%
165	PLANNING & ZONING							
166	Salaries	57,222	63,180	58,939	21,577	55,120	(3,819)	-6.5%
167	Salaries: Ins Opt Out	-	1,959	-	3,919	8,409	8,409	0.0%
168	Payroll Taxes & Benefits	26,510	24,393	27,673	4,912	12,467	(15,206)	-54.9%
169	Training & Development	1,031	165	1,031	-	2,500	1,469	142.5%
170	Legal and Professional Fees	13,000	16,720	10,000	228	2,000	(8,000)	-80.0%
171	Mapping	2,000	2,213	2,000	3	12,000	10,000	500.0%
172	Advertising/Printing	3,500	1,761	3,500	1,971	3,500	-	0.0%
173	CC Regional Planning Dues	4,471	4,443	4,411	4,411	4,677	266	6.0%
174	Supplies, Postage, Tech Expenditures	1,750	627	1,750	-	1,750	-	0.0%
175	Travel	550	-	550	-	550	-	0.0%
176	Total Planning & Zoning	110,034	115,460	109,854	37,021	102,973	(6,881)	-6.3%
177	CULTURAL SERVICES							
178	Underhill Jericho Library	11,900	111,900	111,766	55,883	114,805	3,039	2.7%
179	Total Cultural Services	11,900	111,900	111,766	55,883	114,805	3,039	2.7%
180	GENERAL SELECT BOARD APPROPRIATIONS							

181	Local Agreement	80,000	85,418	85,000		102,000	17,000	20.0%
182	Energy Committee	4,000	442	4,000	-	4,000	-	0.0%
183	Cemetery Fund	2,500	2,600	5,000	1,250	5,400	400	8.0%
184	Community Cares Camp/Memorial Day	3,476	3,389	3,350	3,000	3,350	-	0.0%
185	VACD & FPF	200	200	200	100	200	-	0.0%
186	GMT Bus Route	15,597	15,597	15,597	16,221	15,597	-	0.0%
187	Conservation	3,500	595	500	114	2,275	1,775	355.0%
188	Mount Mansfield Community Television	1,250	1,250	1,250	625	2,000	750	60.0%
189	Total General Appropriations	110,523	109,491	114,897	21,310	134,822	19,925	17.3%
190	REGIONAL SERVICE APPROPRIATIONS							
191	Winooski Nat'l Resources	500	500	500	250	500	-	0.0%
192	Jericho Underhill Park	21,058	21,058	21,058	10,529	21,005	(53)	-0.2%
193	Chittenden County Tax	17,577	17,447	17,577	18,355	18,098	521	3.0%
194	Total Regional Service Appropriations	39,135	39,005	39,135	29,134	39,604	469	1.2%
195	SOCIAL SERVICE APPROPRIATIONS							
196	Steps to End Violence	700	700	700	350	700	-	0.0%
197	Child Care Resources & VT Assoc for Bli	200	200	200	100	200	-	0.0%
198	COTS	500	500	500	250	500	-	0.0%
199	Local Food Shelf	600	600	600	300	600	-	0.0%
200	American Red Cross	1,000	1,000	1,000	500	1,000	-	0.0%
201	Mills River Farmers market	1,000	1,000	1,000	500	1,000	-	0.0%
202	Howard Center	900	900	900	450	900	-	0.0%
203	JH Senior Citizens	1,250	1,250	1,250	625	1,250	-	0.0%
204	Age Well - CVAA	1,250	1,250	1,250	625	1,500	250	20.0%
205	VCIL	200	200	200	100	200	-	0.0%
206	Total Social Service Appropriations	7,600	7,600	7,600	3,800	7,850	250	3.3%
207	NOTES AND BONDS							
208	Construction Bond - Principal	35,000	35,000	-	-	-	-	0.0%
209	Construction Bond - Interest	1,000	988	-	-	-	-	0.0%
210	Short Term Note - Principal	-	-	-	350,000	-	-	0.0%
211	Short Term Note - Interest	-	-	-	-	-	-	0.0%
212	Total Bond Redemption	36,000	35,988	-	350,000	-	-	0.0%
213	CAPITAL EXPENDITURES							
214	Other	20,000	-	-	-	-	-	0.0%
215	Town Hall	15,000	26,838	30,000	23,546	30,000	-	0.0%
216	TOTAL CAPITAL PURCHASES	35,000	26,838	30,000	23,546	30,000	-	0.0%
217	TOTAL GENERAL EXPENDITURES	1,185,488	1,350,906	1,273,047	939,212	1,358,766	85,719	6.7%
218	HIGHWAY							
219	SALARY AND BENEFITS							
220	Salaries	228,482	213,602	235,020	72,480	299,207	64,187	27.3%
221	Salaries - Part Time	11,000	4,514	11,238	5,385	12,138	900	8.0%
222	Salaries - Insurance Opt Out	9,263	9,263	9,263	3,919	8,409	(854)	-9.2%
223	Payroll Taxes & Benefits	76,321	81,665	85,168	25,563	85,980	812	1.0%
224	Training	200	-	200	-	200	-	0.0%
225	Total Salary and Benefits	325,266	309,044	340,889	107,347	405,935	65,046	19.1%
226	CONTRACTORS & OUTSIDE LABOR							
227	Tree & Brush Removal	24,000	46,900	24,000	-	30,000	6,000	25.0%

228	Culvert Maintenance	4,000	5,310	5,000	4,915	6,000	1,000	20.0%
229	Contractors & Professional Services	70,000	34,273	27,500	28,515	24,000	(3,500)	-12.7%
230	Contractors - Misc	30,000	16,355	27,000	23,745	27,000	-	0.0%
231	Hauling	42,000		10,000	3,280	10,000	-	0.0%
232	Total Contractors Services (prior year)	170,000	102,838	93,500	60,455	97,000	3,500	3.7%
233	OTHER PURCHASED SERVICES							
234	Building & Grounds Maintenance	13,000	5,723	10,800	14,561	10,800	-	0.0%
235	Heavy Equipment Maintenance	15,000	27,378	15,000	4,067	15,500	500	3.3%
236	Dump Truck Maintenance	50,000	57,489	60,000	26,343	60,000	-	0.0%
237	Small Equipment Maintenance	3,000	6,302	3,000	1,928	3,100	100	3.3%
238	Vehicle Maintenance	500	1,158	2,000	196	2,100	100	5.0%
239	Equip and Vehicle Rental	2,000	1,352	2,500	226	2,500	-	0.0%
240	Insurance-Vehicle,Property,Casualty/W.C	14,500	20,987	10,000	10,844	21,478	11,478	114.8%
241	Telephone	2,000	2,004	2,000	1,041	3,400	1,400	70.0%
242	Total Other Purchased Services	100,000	122,392	105,300	59,205	118,878	13,578	12.9%
243	GENERAL SUPPLIES							
244	Shed/Office Supplies	6,000	6,666	6,500	913	6,500	-	0.0%
245	Small Tool Purchases	2,000	532	2,000	100	2,000	-	0.0%
246	Small Equipment Purchases	1,000	5,266	1,000		1,000	-	0.0%
247	Total General Supplies	9,000	12,463	9,500	1,012	9,500	-	0.0%
248	ENERGY							
249	Heating Fuel	6,500	4,564	6,000	701	5,500	(500)	-8.3%
250	Gas/Oil/Fuel	45,000	38,488	45,000	18,201	45,000	-	0.0%
251	Total Energy	51,500	43,052	51,000	18,902	50,500	(500)	-1.0%
252	ROAD MATERIALS							
253	Gravel	70,000	99,265	80,000	12,182	80,000	-	0.0%
254	Chloride	20,000	18,592	20,000	12,598	20,000	-	0.0%
255	Salt	50,000	39,927	50,000		50,000	-	0.0%
256	Sand	80,000	79,200	80,000	80,092	70,000	(10,000)	-12.5%
257	Stone	15,000	17,416	15,000		15,000	-	0.0%
258	Total Road Materials	235,000	254,399	245,000	104,872	235,000	(10,000)	-4.1%
259	OTHER EXPENSES							
260	Roadside Maintenance	19,000	16,556	20,000	19,883	20,000	-	0.0%
261	Sidewalk Maintenance	3,000	4,225	4,000		7,247	3,247	81.2%
262	Travel (INCL Hauling in FY21)	50,250	25,565	250		250	-	0.0%
263	Electricity	3,600	3,081	4,000	1,094	3,500	(500)	-12.5%
264	Bridges Culverts Guardrails	25,000	25,768	25,000	33,145	45,000	20,000	80.0%
265	Traffic Control Materials	16,000	4,505	11,500	4,617	7,000	(4,500)	-39.1%
266	Pavement Repair & Retreatment	385,400	32,668	3,000	7,200	44,000	41,000	1366.7%
267	Total Other Expenses	502,250	112,368	67,750	65,939	126,997	59,247	87.4%
268	NOTES							
269	Highway Notes - Principal	54,980	54,980	103,343	58,775	107,216	3,873	3.7%
270	Highway Notes - Interest	2,000	1,946	8,316	6,220	10,178	1,862	22.4%
271	Total Notes	56,980	56,926	111,659	64,995	117,394	5,735	5.1%
272	CAPITAL EXPENDITURES							
273	Building Improvement	25,000	-	-	500	38,400	38,400	0.0%

274	Vehicles & Equipment	70,000	67,675	-	131,622	-	-	0.0%
275	Infrastructure - Sidewalk	352,000	14,737	343,956	468,780	-	(343,956)	-100.0%
276	Infrastructure - Roads	1,016,000	493,333	500,000	646,436	540,780	40,780	8.2%
277	TOTAL CAPITAL PURCHASES	1,463,000	575,744	843,956	1,247,338	579,180	(264,776)	-31.4%
278	TOTAL HIGHWAY EXPENDITURES	2,912,996	1,589,226	1,868,554	1,730,065	1,740,384	(128,170)	-6.9%
279	TOTAL EXPENDITURES	4,098,485	2,940,131	3,141,601	2,669,277	3,099,150	(42,451)	-1.4%

280 The firm of A.M.Peisch & Company, LLP was engaged to audit the financial statements of the Town of Underhill for the fiscal year ended June 30, 2021.

281 Copies of the audit report are on file at the Town Office and can be obtained on the Town Website at www.underhillvt.gov.

282 A complete picture of the town's financial condition and results of operations can only be obtained by reading the whole audit report and the

283 accompanying footnotes and schedules.

284	Taxable Grand List - Estimate for FY2023	\$5,000,000	\$50,000 in expenses = \$.01 on the Tax Rate	
285	Total Municipal Taxes	\$2,362,162	Municipal tax bill for a \$312,500 property =	\$1,476.35
286	Tax Rate per \$100 value	\$0.4724		