

	A	B	C	D	E	F
1	<b>Town of Waterbury - 2026 Operating and Capital Budget Summary as of 1-10-26</b>					
2		<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>Change from Prior Year</b>	<b>% Change from Prior Year</b>	<b>Notes</b>
3	<b>Summary of all Revenues</b>					
4	Tax Interest, Penalties & Fees	120,000	127,556	7,556	6.30%	
5	Edward Farrar Utility District Charges	118,407	121,959	3,552	3.00%	
6	Payments on State Lands & Buildings	635,843	520,981	(114,862)	-18.06%	Reduced PILOT payments; accounts for half of tax increase
7	Clerk's Fees, Planning & Zoning Fees	180,000	114,750	(65,250)	-36.25%	Includes \$18,500 in LOT funds for town plan
8	Historical Society & Cemetery Revenue	37,000	37,200	200	0.54%	Cemetery Trust funds shown on line 18
9	Recreation & Parks	254,500	253,000	(1,500)	-0.59%	
10	Library Fees and Grants	16,900	17,850	950	5.62%	Library Trust funds shown on line 19
11	Highway State Aid and Misc. Revenue	152,750	123,735	(29,015)	-19.00%	
12	Fire Department Contracts	128,740	135,276	6,536	5.08%	
13	Interest Earnings & Misc. Revenue	47,150	77,200	30,050	63.73%	
14	LOT to Eliminate Debt	-	68,059	68,059	NA	\$185,046 in LOT funds has net reduction of \$68,059 in 2026. For purposes of simplicity and presentation the reduced debt is not depicted in agency budgets, but the net impact is shown here.
15	LOT for Randall Meadow, Woody Avenue, FEMA Buyouts		45,000			
16	LOT for Natural Disaster Reserve & Inventory		19,000			
17						
18	<b>Use of Fund Balances &amp; Reserves</b>					
19	Use of Tax Stabilization Fund	50,000	50,000	-	0.00%	
20	Use of Cemetery Trust Fund	30,000	30,000	-	0.00%	
21	Use of Library Trust Fund	30,000	30,000	-	0.00%	
22	Use of General Fund Balance	80,150	80,150	-	0.00%	
23	Use of Reappraisal Fund	29,499	87,650	58,151	197.12%	\$37,650 in temporary expenses, remainder to offset existing staff costs.
24	Use of Flood Reserve	30,000	-	(30,000)	-100.00%	
25						
26	<b>Total Revenues</b>	<b>1,940,939</b>	<b>1,939,366</b>	<b>(1,573)</b>	<b>-0.08%</b>	2025 included \$50k LOT for Planning & Zoning, depicted elsewhere in 2024 annual report
27						
28	<b>Summary of All Expenditures</b>					
29	General Govt, Including Debt Service	1,318,803	1,510,887	192,084	14.57%	Includes \$101,650 in LOT funded expenses
30	Police & Ambulance Expenses	676,591	692,540	15,950	2.36%	

	A	B	C	D	E	F
1	<b>Town of Waterbury - 2026 Operating and Capital Budget Summary as of 1-10-26</b>					
2		<b>2025 Adopted</b>	<b>2026 Proposed</b>	<b>Change from Prior Year</b>	<b>% Change from Prior Year</b>	<b>Notes</b>
31	Fire Department, Including Debt Service	737,595	758,199	20,604	2.79%	
32	Solid Waste, Health Officer & Social Services	58,079	54,409	(3,670)	-6.32%	
33	Recreation, Including Debt Service	477,114	490,303	13,189	2.76%	Pool, camps, after school, community events
34	Parks	127,980	131,016	3,035	2.37%	Parks maintenance
35	Planning & Zoning	337,409	274,921	(62,488)	-18.52%	Reduced use of LOT
36	Highway, Including Debt Service	1,401,708	1,429,433	27,725	1.98%	
37	Library, Including Debt Service	631,572	653,040	21,468	3.40%	
38	Cemeteries	72,401	65,140	(7,261)	-10.03%	
39						
40	Capital Expenses					
41	Highway Capital (Roads, Bridges, Equipment)	510,000	468,000	(42,000)	-8.24%	
42	Recreation Capital	10,000	10,000	-	0.00%	
43	Fire Capital	-	-			
44						
45	Special Articles	42,633	60,000	17,367	40.74%	Revised (and higher) estimate based on expected petitions
46						
47	<b>Total Expenses</b>	<b>6,401,884</b>	<b>6,597,887</b>	<b>196,003</b>	<b>3.06%</b>	
48						
49	<b>Tax Levy: Difference Between Revenues and Expenditures</b>	<b>4,460,945</b>	<b>4,658,521</b>	<b>197,576</b>	<b>4.43%</b>	
50						
51						
52	Tax Rate Calculation	<b>2025</b>	<b>2026</b>	<b>Change</b>	<b>% Change</b>	
53	Total Value of Grand List	8,068,831	8,125,313	56,482	0.70%	
54	Municipal Tax Rate	0.5550	0.5733	0.0183	3.30%	
55	Impact on \$300,000 Home	1,832	1,892	60.50	3.30%	
56						
57	Note: Grand List growth above is assumed to be 0.7%, which is the lowest growth year the Town has seen in the past decade.					



	A	F	G	H	I	J	K	L	M	N	O	P
1	General Government 2026 Draft Budget as of 1-10-26											
2	Revenues	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 as of 12/5/25	% of Budget		2026 Budget	Change from Prior Year	% Change from Prior Year	Notes
51												
52												
53	Expenditures											
54	11-7-10-1-110.00 GG-Regular Pay	310,985	314,726	288,361	301,952	282,120	93.4%		324,303	22,351	7.4%	
55	11-7-10-1-111.00 GG-Natural Disaster Coordinator		8,125		5,000	5,000	100.0%		10,000	5,000	100.0%	
56	11-7-10-1-112.00 GG-Ethics Officer								2,500	2,500	NA	New position, established in 2025
57	11-7-10-1-115.00 GG-Selectboard	6,500	6,500	6,500	6,500	8,417	129.5%		6,500	-	0.0%	
58	11-7-10-1-115.02 GG-Clerk/Assistant	84,343	70,763	93,086	93,907	95,938	102.2%		100,618	6,711	7.1%	
59	11-7-10-1-115.03 GG-Listers	1,500	1,500	1,500	1,500	1,500	100.0%		1,500	-	0.0%	
60	11-7-10-1-120.01 GG-LISTER-Reg Pay	50,636	53,246	83,363	86,900	80,614	92.8%		89,298	2,398	2.8%	
61	11-7-10-1-120.02 GG-Historical Society-Cle	9,915	26,105	17,048	15,000	17,868	119.1%		15,000	-	0.0%	
62	11-7-10-1-210.00 GG-Ins-Health	95,194	100,852	105,321	80,803	98,497	121.9%		107,100	26,297	32.5%	Roughly \$15k will be moved to EFUD for 2025
63	11-7-10-1-210.11 GG-Ins-Deductibles			-	95,000	64,806	68.2%		97,500	2,500	2.6%	
64	11-7-10-1-210.03 GG-Life,Disability, LTC I	4,577	4,302	5,439	4,200	4,631	110.3%		4,750	550	13.1%	
65	11-7-10-1-220.00 GG-Ins-Social Sec	35,729	38,757	37,730	39,073	36,813	94.2%		40,906	1,833	4.7%	
66	11-7-10-1-220.02 GG-Child Care Contribution		-	4,203	7,500	7,087	94.5%		7,800	300	4.0%	
67	11-7-10-1-230.00 GG-Retirement	23,381	25,944	32,836	32,577	26,893	82.6%		32,656	79	0.2%	
68	11-7-10-1-250.00 GG-Ins-Unemployment	1,658	1,826	1,468	1,780	1,561	87.7%		1,780	-	0.0%	
69	11-7-10-1-260.00 GG-Workers Compensation	3,017	2,532	3,121	3,200	2,206	69.0%		2,500	(700)	-21.9%	
70	11-7-10-2-330.00 GG-Computer Services	20,443	15,571	15,301	17,000	21,252	125.0%		22,500	5,500	32.4%	
71	11-7-10-2-330.01 GG-Tax Mapping	1,200	1,500	-	5,000	-	0.0%		-	(5,000)	-100.0%	Moved to P&D
72	11-7-10-2-330.03 GG-Prof Services-Other	13,354	11,635	26,372	32,000	39,576	123.7%		36,000	4,000	12.5%	
73	Professional Services-HR Consulting								15,000	15,000		Propose a further \$5k from EFUD
74	Reappraisal Expenses - Personnel, Contractual, Supplies								37,650			
75	11-7-10-2-330.04-Randall Meadow				-	13,847				-		
76	New - LOT Stanley Wasson, Randall Meadow, Woody Avenue								45,000	45,000		
77	New - Natural Disaster Inventory								5,000	5,000		
78	11-7-10-2-333.00 GG-Legal Service	3,765	10,700	10,309	10,000	12,152	121.5%		10,000	-	0.0%	
79	11-7-10-2-333.01 GG-Legal Service-Ethics & FOIL								2,500	2,500		
80	11-7-10-2-340.00 GG-Clerical/Video Meeting	1,515	400	12	1,850	80	4.3%		1,500	(350)	-18.9%	
81	11-7-10-2-340.01 GG-Voting Machine/Electio	4,492	1,287	3,177	5,200	4,947	95.1%		5,200	-	0.0%	
82	11-7-10-2-530.00 GG-Utilities-Tele/Interne	6,537	6,492	8,825	8,000	8,792	109.9%		9,000	1,000	12.5%	
83	11-7-10-2-531.00 GG-Postage	7,460	6,355	6,074	7,000	7,627	109.0%		8,000	1,000	14.3%	
84	11-7-10-2-540.00 GG-Advertising	500	472	1,208	1,100	2,225	202.3%		1,000	(100)	-9.1%	
85	11-7-10-2-550.01 GG-Website	1,707	1,675	996	2,000	-	0.0%		2,000	-	0.0%	
86	11-7-10-2-550.02 GG-Printing-Annual Report	1,759	1,545	1,822	1,875	1,994	106.3%		2,100	225	12.0%	
87	11-7-10-2-610.00 GG-Office Supplies	14,221	9,863	12,353	11,500	12,410	107.9%		12,500	1,000	8.7%	
88	11-7-10-3-430.00 GG-To MBOF	68,000	62,085	59,331	58,780	58,780	100.0%		57,261	(1,519)	-2.6%	
89	11-7-10-5-240.00 GG-Training	361	2,235	1,679	2,500	2,187	87.5%		2,500	-	0.0%	
90	11-7-10-5-240.01 GG-Manager's Prof Dev	3,287	239	1,231	1,750	375	21.4%		1,750	-	0.0%	
91	11-7-10-5-241.00 GG-Association Dues	1,124	1,542	295	1,200	90	7.5%		1,200	-	0.0%	
92	11-7-10-5-330.00 Trans to Reappraisal Fund	75,000	15,000	15,000	-	-				-		
93	11-7-10-5-580.00 GG-Travel & Meals	823	1,000	2,200	1,500	1,656	110.4%		1,600	100	6.7%	
94	11-7-10-6-330.00 GG-Commercial Audit	24,340	25,000	29,350	28,500	28,146	98.8%		28,500	-	0.0%	
95	11-7-10-6-490.00 GG-County Taxes	65,233	69,505	68,259	69,750	70,590	101.2%		72,708	2,958	4.2%	
96	11-7-10-6-520.00 GG-Ins-Prop & Liability	17,135	19,781	18,980	17,250	18,655	108.1%		18,750	1,500	8.7%	
97	11-7-10-6-560.00 GG-VLCT Dues	7,840	8,132	8,380	8,450	8,565	101.4%		7,050	(1,400)	-16.6%	
98	11-7-10-6-830.00 GG-Bank Charges	768	42	1,473	1,500	1,565	104.3%		1,625	125	8.3%	

	A	F	G	H	I	J	K	L	M	N	O	P
1	<b>General Government 2026 Draft Budget as of 1-10-26</b>											
2	<b>Revenues</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 as of 12/5/25</b>	<b>% of Budget</b>		<b>2026 Budget</b>	<b>Change from Prior Year</b>	<b>% Change from Prior Year</b>	<b>Notes</b>
99	11-7-10-6-950.00 GG-Memorial Day/July 4th	14,015	17,676	19,472	18,000	14,796	82.2%		18,000	-	0.0%	
100	11-7-10-6-960.00 MISC Expenses	-								-		
101	11-7-10-6-990.00 GG-Unclassified/Tax abate	31	7,939	10,211	250	6,982	2792.7%		2,500	2,250	900.0%	
102	11-7-10-7-741.00 GG-New Equipment	1,890	-	1,661	5,000	2,217	44.3%		4,000	(1,000)	-20.0%	
103	11-7-10-9-950.01 GG-Senior Citizens	12,500	32,500	32,500	32,500	32,500	100.0%		32,500	-	0.0%	
104	11-7-10-9-950.05 GG-To Cemetery Fund	15,000	15,000	-						-		
105	11-7-10-9-950.06 GG-To Historical Society	1,870	1,940	2,520	2,400	2,420	100.8%		2,500	100	4.2%	
106	11-7-10-9-950.07 GG-ECON DEV TO RW	54,355	51,289	90,874	95,000	78,528	82.7%		96,650	1,650	1.7%	
107	11-7-10-9-950.08 APRA EFUD/CV FIBER	50,000								-		
108	11-7-10-9-950.12 APRA WASI			76,000						-		
109	11-7-10-9-950.09 ARPA Downstreet					100,000				-		
110	11-7-10-9-950.10 ARPA EFUD		150,000							-		
111	11-7-10-9-950.14 ARPA Stowe St. Alleyway		20,000							-		
112	11-7-10-9-950.13 ARPA Sr. Center Kitcher		10,551	10,005		5,444				-		
113	Transfer to CREW					15,000				-		
114	New - Transfer to Natural Disaster Reserve								14,000			
115												
116	<b>Subtotal General Government Expenses</b>	<b>1,117,962</b>	<b>1,234,129</b>	<b>1,215,846</b>	<b>1,221,747</b>	<b>1,292,350</b>	<b>105.8%</b>		<b>1,422,755</b>	<b>201,008</b>	<b>16.5%</b>	

	A	F	G	H	I	J	K	L	M	N	O
1	<b>Library 2026 Draft Budget as of 1-10-26</b>										
2	<b>Revenues</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 as of 12/5/25</b>		<b>2026 Proposed</b>	<b>Change from Prior Year</b>	<b>% Change from Prior Year</b>	<b>Notes</b>
3	13-6-00-1-001.00 CURRENT YEAR TAXES										
4	13-6-00-2-001.00 TOWN OF DUXBURY	-			3,500	3,750		3,750	250	7.1%	
5	13-6-00-2-016.00 LIBRARY GRANTS	4,785	936	984	800	350		800	-	0.0%	
6	13-6-00-3-001.00 RENT-BLDG & GROUNDS	25	100	100	100	325		100	-	0.0%	
7	13-6-00-4-001.00 FEES AND MISC	1,081	800	2,711	1,000	2,020		1,000	-	0.0%	Have to review accounting. Portion is non resident fees?
8	13-6-00-4-001.01 DONATIONS	11,565	8,544	16,519	10,000	14,196		12,000	2,000	20.0%	
9	13-6-00-4-001.02 NON-RESIDENT FEES	5,250	5,175	375	1,500	-		200	(1,300)	-86.7%	
10	13-6-00-8-001.00 FROM TRUST FUND	30,000	21,033	30,000	30,000			30,000	-	0.0%	
11											
12	<b>Total Revenue</b>	<b>52,706</b>	<b>36,589</b>	<b>50,689</b>	<b>46,900</b>			<b>47,850</b>	<b>950</b>	<b>2.0%</b>	
13											
14	<b>Expenditures</b>										
15	13-7-60-1-110.00 LB-Regular Pay	227,710	249,299	278,500	289,053	279,389		311,739	22,686	7.8%	
16	13-7-60-1-120.00 LB-Part Time Pay	6,165	4,781	5,000	4,500	4,743		5,500	1,000	22.2%	
17	13-7-60-1-210.00 LB-Ins-Health	9,726	26,887	49,188	37,876	33,673		41,110	3,234	8.5%	
18	13-7-60-1-210.02 LB-Life,Disability,LTC In	3,033	3,021	3,120	3,400	3,297		3,500	100	2.9%	
19	13-7-60-1-220.00 LB-Ins-Social Sec	17,903	19,780	21,688	22,457	21,160		24,269	1,812	8.1%	
20	13-7-60-1-230.00 LB-Retirement	13,314	15,640	12,800	13,060	13,569		13,663	603	4.6%	
21	13-7-60-1-240.01 LB-Commissioner Training			-	500	1,598		500	-	0.0%	
22	13-7-60-1-250.00 LB-Ins-Unemployment	1,342	1,264	1,100	1,250	897		1,250	-	0.0%	
23	13-7-60-1-260.00 LB-Ins-Workers Comp	2,800	2,460	3,150	3,400	2,344		3,400	-	0.0%	
24	13-7-60-2-330.00 LB-Computer Service	3,740	4,074	5,500	5,500	1,145		5,000	(500)	-9.1%	
25	13-7-60-2-330.01 LB-Software Licensing	2,760	2,723	3,350	3,350	2,022		3,350	-	0.0%	
26	13-7-60-2-431.00 LB-Equip Lease & Maint	2,043	2,113	1,900	1,900	1,857		1,900	-	0.0%	
27	13-7-60-2-530.00 LB-Telephone-Internet	3,464	3,478	3,500	3,900	4,128		3,900	-	0.0%	
28	13-7-60-2-531.00 LB-Postage	1,445	2,360	2,200	2,550	2,199		2,550	-	0.0%	
29	13-7-60-2-610.00 LB-Office Supplies	3,619	1,807	3,000	3,000	2,257		3,000	-	0.0%	
30	13-7-60-3-430.00 To-MBOF	72,190	63,034	64,272	67,358	67,358		65,617	(1,741)	-2.6%	
31	13-7-60-5-240.00 LB-Professional Development	215	564	750	1,250	1,125		1,250	-	0.0%	
32	13-7-60-5-241.00 LB-Dues	360	49	300	300	175		300	-	0.0%	
33	13-7-60-5-550.00 LB-Programs	3,547	3,020	3,500	3,500	1,854		3,500	-	0.0%	
34	13-7-60-5-580.00 LB-Mileage Reimb	380	644	500	750	517		750	-	0.0%	
35	13-7-60-5-610.01 LB-Program Supplies	2,271	2,708	3,000	3,000	2,266		4,000	1,000	33.3%	
36	13-7-60-5-640.00 LB-Books/E-Books/Collection	27,464	28,622	31,500	31,500	24,974		33,000	1,500	4.8%	
37	13-7-60-6-520.00 LB-Ins-Prop & Liability	1,140	1,543	950	1,100	119		1,100	-	0.0%	
38	13-7-60-6-990.00 LB-Unclassified	-	2,255	-	100	110		100	-	0.0%	
39	13-7-60-6-990.01 LB-Purchased by Donation	13,023	7,226	10,000	10,000	10,344		12,000	2,000	20.0%	
40	13-7-60-6-990.02 Grant Funded Expenses	4,737	461	800	800	810		800	-	0.0%	
41	13-7-60-7-743.00 LB-New Equipment	4,702	2,238	4,500	5,000	1,943		5,000	-	0.0%	
42	13-7-60-8-820.00 LB - Debt Principal & Interest	121,950	116,201	121,950	111,218	103,215		100,992	(10,226)	-9.2%	
43											
44	<b>Total Expenditures</b>	<b>551,044</b>	<b>568,251</b>	<b>636,018</b>	<b>631,572</b>	<b>589,086</b>		<b>653,040</b>	<b>21,468</b>	<b>3.4%</b>	

	A	D	E	F	G	H	I	J	K	L
1	<b>Solid Waste, Health &amp; Social Service Draft 2025 Budget: 1-10-26</b>									
2	<b>Expenditures</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 as of XXX</b>		<b>2026 Budget</b>	<b>Change from Prior Year</b>	<b>% Change from Prior Year</b>
3	<b>Landfill</b>									
4	11-7-33-3-410.00 Landfill	37,317	37,317	37,317	37,317	37,317		37,317	-	0.0%
5	11-7-33-3-450.00 Green Up Day	896	823	937	638	1,011		1,125	487	76.4%
6										
7	<b>Subtotal: Landfill</b>	<b>38,213</b>	<b>38,140</b>	<b>38,254</b>	<b>37,955</b>	<b>38,328</b>		<b>38,442</b>	487	1.3%
8										
9	<b>11-7-40 HEALTH &amp; SOCIAL SERVICE</b>									
10	11-7-40-1-116.00 Community Service Officer	-	525		1,000	-		-	(1,000)	-100.0%
11	11-7-40-1-116.01 Health Officer		1,092	1,100	1,200	1,200		1,200	-	0.0%
12	11-7-40-1-220.00 HS-Social Security	-	124	84	77	92		92	16	20.3%
13	11-7-40-1-250.00 HS-Unemployment			25	50	3		25	(25)	-50.7%
14	11-7-40-1-260.00 HS-Animal Control-Ins-WC	-		87	150	103		-	(150)	-100.0%
15	11-7-40-4-626.00 HS-Gas & Mileage	-	9		250			50	(200)	-80.0%
16	11-7-40-5-330.00 HS-Pound Service	425			1,500			1,000	(500)	-33.3%
17	11-7-40-5-580.00 HS-Travel & Training	-		70	500			100	(400)	-80.0%
18	11-7-40-6-520.00 HS-Ins-Prop & Liability	-		658	235	254		-	(235)	-100.0%
19	11-7-40-6-610.00 HS-Signs & Equipment	-		1,327	500			-	(500)	-100.0%
20	11-7-40-6-990.00 HS-Damage Claims/Enforcem	768	181		1,000			-	(1,000)	-100.0%
21	11-7-40-9-950.03 HS-Public Health	13,534	13,500	13,500	13,500	13,500		13,500	-	0.0%
22										
23	<b>Subtotal: Health &amp; Social Services</b>	<b>14,727</b>	<b>15,431</b>	<b>16,850</b>	<b>19,962</b>	<b>15,152</b>		<b>15,967</b>	(3,995)	-20.0%

	A	D	E	F	G	H	I	J	K	L	M
1	<b>Waterbury Parks &amp; Recreation 2026 Draft Budget as of 1-10-26</b>										
2		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 as of 12/4/25</b>		<b>2026 Budget</b>	<b>Change from Prior Year</b>	<b>% Change from Prior Year</b>	<b>Notes</b>
3	<b>Pool Revenues</b>										
4	11-6-00-4-051.00 SWIMMING POOL INCOME	45,662	36514	42,802	50,000	50,588		51,000	1,000	2.0%	Consistent with prior years. 2027 should be vast improvement as reservoir is drawn down
5	11-6-00-4-052.02 REC/POOL-SNACKS	2,247	1391.33	1,261	2,000	805		1,500	(500)	-25.0%	
6	11-6-00-4-052.05 RED CROSS TRAINING FEES	1,285	100	800	500	1,450		1,000	500	100.0%	
7											
8	Pool Revenue Subtotal	49,194	38,005	44,863	52,500	52,843		53,500	1,000	1.9%	
9											
10	<b>Pool Expenditures</b>										
11	11-7-51-1-120.00 POOL-Regular Pay	55,905	57,680	60,259	60,000	62,622		64,500	4,500	7.5%	
12	11-7-51-1-220.00 POOL-Ins-Social Sec	4,360	4,432	4,610	4,590	4,790		4,934	344	7.5%	
13	11-7-51-1-250.00 POOL-Ins-Unemployment	558	347	231	232	183		250	18	7.8%	
14	11-7-51-1-260.00 POOL-Ins-Workers Comp	3,195	1,973	2,466	2,300	1,586		2,300	-	0.0%	
15	11-7-51-1-290.00 POOL-Clothing & Safety We	480	200	1,709	650	171		650	-	0.0%	
16	11-7-51-2-310.00 POOL-Crosscharges	2,695	-	-	1,500	-		-	(1,500)	-100.0%	
17	11-7-51-2-430.00 POOL-Equipment Maintenanc	1,048	1,187	1,615	3,000	2,849		2,500	(500)	-16.7%	
18	11-7-51-2-530.00 POOL-Telephone	2,259	2,180	2,388	2,300	2,332		2,375	75	3.3%	
19	11-7-51-2-611.00 POOL-Chemical Supplies	5,228	5,423	5,108	5,800	7,185		6,000	200	3.4%	
20	11-7-51-3-411.00 POOL-Water & Sewer	9,079	9,656	11,019	9,500	8,742		8,800	(700)	-7.4%	
21	11-7-51-3-622.00 POOL-Electric	4,444	5,764	5,030	4,950	4,300		4,950	-	0.0%	
22	11-7-51-5-240.00 POOL-Training & Red Cross	1,447	2,262	3,264	3,000	1,823		3,000	-	0.0%	
23	11-7-51-5-310.00 POOL-Public Works Directo	590	2,370	2,370	2,370	2,370		2,370	-	0.0%	
24	11-7-51-5-320.00 POOL-RP-Training	1,200	-	-	0	803		800	800	NA	
25	11-7-51-6-520.00 POOL-Ins-Prop & Liability	119	118	1,789	1,600	1,730		1,750	150	9.4%	
26	11-7-51-6-990.00 POOL-Unclassified	-	1,093	2,709	1,000	3,351		1,000	-	0.0%	
27	11-7-51-7-741.00 POOL-New Equipment	2,831	1,031	861	1,500	660		1,250	(250)	-16.7%	
28											
29	<b>Pool Expenditures Subtotal</b>	<b>95,438</b>	<b>95,718</b>	<b>105,429</b>	<b>104,292</b>	<b>105,497</b>		<b>107,429</b>	<b>3,137</b>	<b>3.0%</b>	Overall growth consistent with inflation
30											
31	<b>Net Operational Cost of Pool</b>	<b>46,244</b>	<b>57,712</b>	<b>60,566</b>	<b>51,792</b>	<b>52,654</b>		<b>53,929</b>	<b>2,137</b>	<b>4.1%</b>	
32											
33											
34											
35	<b>Revenues: Parks &amp; Recreation Non-Pool Programs</b>										
36	11-6-00-4-052.00 REC PROGRAM REVENUES	143,342	161,092	150,913	127,000	135,599		140,000	13,000	10.2%	Summer camp remains conservative. Reduced revenues from after school to better reflect realities. Staff set summer camp rates, likely to recommend an increase in the 5% range.
37	11-6-00-4-052.01 MINI-CAMP INCOME	76,143	91,694	67,163	59,000	33,227		45,000	(14,000)	-23.7%	
38	11-6-00-4-052.04 REC-FACILITIES RENTALS	9,935	13,201	10,916	12,500	11,338		12,000	(500)	-4.0%	
39	11-6-00-4-052.06 GEN REC&PROGRAM DONATIONS	1,067	-	3,501	3,500	1,517		2,500	(1,000)	-28.6%	
40											
41	<b>Revenues Subtotal</b>	<b>230,487</b>	<b>265,987</b>	<b>232,493</b>	<b>202,000</b>	<b>181,680</b>		<b>199,500</b>	<b>(2,500)</b>	<b>-1.2%</b>	
42											
43											
44	<b>Expenditures: Parks &amp; Recreation Non-Pool Programs</b>										
45	11-7-52-1-110.00 Recreation Salaries	89,410	72,824	125,061	134,691	102,659		138,544	3,853	2.9%	2 full-time individuals consistent with last year

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1	<b>Waterbury Parks &amp; Recreation 2026 Draft Budget as of 1-10-26</b>										
2		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 as of 12/4/25</b>		<b>2026 Budget</b>	<b>Change from Prior Year</b>	<b>% Change from Prior Year</b>	<b>Notes</b>
46	11-7-52-1-120.00 DC-Summer Program Pay	157,849	174,305	116,596	88,000	100,923		105,000	17,000	19.3%	Want to ensure we have resources to have a large summer program. 8 week camp allows for 5,250 hours of part-time staff. Allows for generous pay for 3 camp directors @ \$30/hr, plus 10 FTEs @ \$20/hr. Quality camp directors is critical.
47	11-7-52-1-120.01 After School Programs	17,191	7,918	12,075	15,000	8,428		10,000	(5,000)	-33.3%	Demand based
48	11-7-52-1-120.02 Other Programs	501	447	3,284	3,800	2,905		3,100	(700)	-18.4%	
49	11-7-52-1-120.04 Mini Camp Staff			1,318				1,500	1,500	NA	
50	11-7-52-1-210.00 Health Insurance	6,026	8,865	22,871	26,955	24,366		27,700	745	2.8%	
51	11-7-52-1-210.02 Life, Disability, LTC Ins	605	687	4,060	3,800	1,106		3,800	-	0.0%	
52	11-7-52-1-220.00 DC-Ins-Social Sec	18,256	19,823	19,522	18,474	16,014		19,748	1,274	6.9%	
53	11-7-52-1-250.00 DC-Ins-Unemployment	1,145	1,108	1,194	1,300	738		1,300	-	0.0%	
54	11-7-52-1-230.00 Retirement	5,085	4,750	6,578	9,597	4,079		9,767	171	1.8%	
55	11-7-52-1-260.00 DC-Ins-Workers Comp	12,905	8,441	13,437	13,500	9,308		13,500	-	0.0%	
56	11-7-52-1-290.00 DC-Clothing & Safety Wear	2,514	1,782	2,598	2,250	1,980		2,250	-	0.0%	
57	11-7-52-2-423.00 DC-Supplies & Cleaning	647	2,750	3,023	3,250	1,327		3,250	-	0.0%	
58	11-7-52-2-431.00 DC-Equipment Maintenance	106	334	-	2,000			1,000	(1,000)	-50.0%	
59	11-7-52-5-240.00 DC-Training & Red Cross	990	152	640	1,500	1,238		1,500	-	0.0%	
60	11-7-52-5-320.00 DC-Field Trips	10,101	10,156	2,077	2,500	2,330		2,500	-	0.0%	
61	11-7-52-5-610.00 DC-Programs	5,647	8,069	7,010	5,000	2,411		5,000	-	0.0%	
62	11-7-52-5-610.01 MC-Mini Camps	3,809	2,815	1,997	3,000	814		3,000	-	0.0%	
63	11-7-52-6-520.00 DCMC-Ins-Prop & Liability	1,470	1,878	1,755	1,755	1,897		1,900	145	8.3%	
64	11-7-52-6-990.00 DCMC-Unclassified	-	443	2,355	1,000	195		1,000	-	0.0%	
65	11-7-52-7-741.00 DC-New Equipment	4,835	705	2,190	2,250	1,576		2,250	-	0.0%	
66	11-7-52-2-330.00 REC-Computer Services	4,555	7,621	6,714	6,750	5,478		7,500	750	11.1%	
67	11-7-53-2-530.00 REC-Tele/TV/Internet	653	1,232	2,506	2,200	2,453		2,500	300	13.6%	
68	11-7-53-2-531.00 REC-Postage	226	219	196	200	123		200	-	0.0%	
69	11-7-53-2-540.00 REC-Advertising	-	1,034	939	1,250	1,188		1,250	-	0.0%	
70	11-7-53-2-610.00 REC-Office Supplies	638	166	755	750	1,602		800	50	6.7%	
71	11-7-53-3-411.00 REC-Water & Sewer	1,271	1,330	1,195	1,250	803		1,250	-	0.0%	
72	11-7-53-3-430.00 REC-Building Maintenance	643	825	2,185	3,000	2,407		2,500	(500)	-16.7%	
73	11-7-53-3-622.00 REC-Electricity	1,179	790	838	1,100	826		1,100	-	0.0%	
74	11-7-53-3-624.00 REC-Fuel-Heat	1,851	814	1,821	1,900	1,280		1,900	-	0.0%	
75	11-7-53-3-624.01 REC-Fuel Equip & Service	714	1,401		500	61		500	-	0.0%	
76	11-7-53-4-626.00 REC-Gasoline & Mileage	3,420	2,516	706	1,500	1,940		2,000	500	33.3%	
77	11-7-53-5-241.00 REC-Association Dues	-	609	260	500			750	250	50.0%	
78	11-7-53-5-310.00 REC-Public Works Director	-	2,300	2,300	2,300	2,330		2,330	30	1.3%	
79	11-7-53-7-820.00 REC Debt Principal	-	943	1,396	-	540		540	540	NA	
80	11-7-53-7-830.00 REC Debt Interest	-	186	168	-	145		145	145	NA	
81	11-7-53-9-960.00 REC-To Capital Fund	75,000	59,500	17,000	10,000	10,000		10,000	-	0.0%	
82											
83	<b>Expenditures Subtotal</b>	<b>431,967</b>	<b>409,832</b>	<b>388,622</b>	<b>372,822</b>	<b>315,470</b>		<b>392,874</b>	<b>20,052</b>	<b>5.4%</b>	
84											
85	<b>Parks Maintenance Expenditures</b>										
86	11-7-54-1-110.00 PARKS-Regular Pay	29,002	37,136	12,656	48,451	-		50,164	1,713	3.5%	2025 adjustments yet to come. 2026 will have job description changes.
87	11-7-54-1-120.00 PARKS-Part-time Pay	17,003	3,281	38,050	15,000	56,691		25,000	10,000	66.7%	Reduced due to change in job description for full-time hire.

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1	<b>Waterbury Parks &amp; Recreation 2026 Draft Budget as of 1-10-26</b>										
2		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 as of 12/4/25</b>		<b>2026 Budget</b>	<b>Change from Prior Year</b>	<b>% Change from Prior Year</b>	<b>Notes</b>
88	11-7-54-1-210.00 PARKS-Ins Health	11,284	16,902	26,172	11,633	-		-	(11,633)	-100.0%	
89	11-7-54-1-210.02 PARKS-Life, Disability, L	482	544	601	550	614		625	75	13.6%	
90	11-7-54-1-220.00 PARKS-Ins-Social Security	3,519	2,522	4,550	4,854	4,337		5,750	896	18.5%	
91	11-7-54-1-230.00 PARKS-Retirement	1,885	-	759	3,452	-		3,537	84	2.4%	
92	11-7-54-1-250.00 PARKS-Ins-Unemployment	558	331	154	175	148		175	-	0.0%	
93	11-7-54-1-260.00 PARKS-Ins-Workers Comp	2,105	548	694	750	517		750	-	0.0%	
94	11-7-54-3-411.00 PARKS-Water	4,431	3,643	3,327	3,000	2,162		3,000	-	0.0%	
95	11-7-54-3-424.00 PARKS-Grounds Maint	22,067	22,090	17,489	20,000	20,195		21,250	1,250	6.3%	
96	New - Field Maintenance		-	1,836	2,500	57		2,000	(500)	-20.0%	
97	New - Tennis Court Maintenance			1,374	1,500	1,718		1,750	250	16.7%	
98	New - Playground Maintenance			377	250	-		250	-	0.0%	
99	New - Community Garden Maintenance			904	1,000	459		1,000	-	0.0%	
100	11-7-54-3-431.00 PARKS-Equip Maint	1,988	2,986	5,727	2,500	4,692		4,000	1,500	60.0%	
101	11-7-54-3-622.00 PARKS-Electricity	3,636	2,923	3,885	3,500	3,563		3,650	150	4.3%	
102	11-7-54-3-626.00 PARKS-Fuel-gas	3,833	1,842	4,098	4,000	3,919		4,100	100	2.5%	
103	11-7-54-5-310.00 PARKS-Public Works Direct	590	2,365	2,365	2,365	2,365		2,365	-	0.0%	
104	11-7-54-6-520.00 PARKS-Ins-Prop & Liabilit	1,960	1,878	1,267	1,500	1,622		150	(1,350)	-90.0%	
105	11-7-54-7-741.00 PARKS-New Equipment	2,249	619	3,226	1,000	3,033		1,500	500	50.0%	
106	11-7-54-9-960.00 PARKS-To Capital Fund	3,300	-						-	NA	
107											
108	<b>Parks Expenditures Subtotal</b>	<b>109,894</b>	<b>99,611</b>	<b>129,510</b>	<b>127,980</b>	<b>106,092</b>		<b>131,016</b>	<b>3,035</b>	<b>2.4%</b>	
109											
110	<b>Grand Total</b>										
111	<b>Revenues</b>	<b>279,681</b>	<b>303,992</b>	<b>277,356</b>	<b>254,500</b>	<b>234,523</b>		<b>253,000</b>	(1,500)	-0.6%	
112	<b>Expenditures</b>	<b>637,299</b>	<b>605,160</b>	<b>623,562</b>	<b>605,094</b>	<b>527,059</b>		<b>631,319</b>	26,225	4.3%	
113											
114	<b>Net Impact on Tax Levy: All Recreation Programs</b>	<b>357,618</b>	<b>301,168</b>	<b>346,206</b>	<b>350,594</b>	<b>292,536</b>		<b>378,319</b>	27,725	7.9%	
115											
116											
117	<b>Capital Fund - Revenues</b>										
118	75-6-00-1-002.02 Transfers from GF-Rec Dep	75,000	7,039	17,000	10,000	10,000		10,000	-	0.0%	
119	75-6-00-9-001.00 INTEREST	83	544						-		
120	75-6-00-1-002.01 Grants	1,355	60	47,220		9,680			-		
121	Donations & Garden Fees			1,035		1,731		1,000	1,000		
122	LOT Transfer				72,500	72,500		150,000	77,500	106.9%	2025 year end will include \$27k - skatepark & WATA
123	Donations: Skate Park					238,000					
124											
125	<b>Revenues Subtotal</b>	<b>76,438</b>	<b>7,642</b>	<b>65,255</b>	<b>82,500</b>	<b>331,911</b>		<b>161,000</b>	<b>78,500</b>	<b>95.2%</b>	
126											
127	<b>Capital Fund - Expenditures</b>										
128	75-7-34-7-430.00 Recreation Buildings	670	1,821	2,065					-		
129	75-7-54-7-460.00 Field Improvements	4,197	385	15	5,000	25,267		2,500	(2,500)	-50.0%	
130	75-7-54-7-460.01 Pool Improvements	88	53		55,000	47,900		150,000	95,000	172.7%	
131	75-7-54-7-460.02 Tennis Court Improvement	1,602	570					1,000	1,000	NA	
132	75-7-54-7-460.03 Playground Equipment	-	1,100	-				3,000	3,000	NA	
133	75-7-54-7-460.04 Skatepark		1,111			258,000		500	500	NA	
134	75-7-54-7-460.09 Community Gardens	1,063	786	130				500	500	NA	
135	75-7-54-7-460.10 Rec Van	205		4,100		330		2,500	2,500	NA	

	A	D	E	F	G	H	I	J	K	L	M
1	<b>Waterbury Parks &amp; Recreation 2026 Draft Budget as of 1-10-26</b>										
2		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 as of 12/4/25</b>		<b>2026 Budget</b>	<b>Change from Prior Year</b>	<b>% Change from Prior Year</b>	<b>Notes</b>
136	75-7-54-7-460.11 Pool Study	-	2,956						-	NA	
137	New - Mowers				20,000	13,500			(20,000)	-100.0%	
138	New - Rec Facility Study				17,500	17,500			(17,500)	-100.0%	
139	Hope Davey Accessibility Improvements				5,000				(5,000)	-100.0%	
140	VOREC Grant			54,625					-		
141	Basketball Court-Hope Davey					12,000			-		
142	Perry Hill Trails					7,000			-		
143	Unclassified			4,037					-		
144											
145											
146	<b>Expenditures Subtotal</b>	<b>7,825</b>	<b>8,783</b>	<b>64,972</b>	<b>102,500</b>	<b>381,497</b>		<b>160,000</b>			
147											
148	<b>Net Gain (Loss) of Capital Fund</b>	<b>68,614</b>	<b>(1,141)</b>	<b>283</b>	<b>(20,000)</b>	<b>(49,586)</b>		<b>1,000</b>			

	A	F	G	H	I	J	K	L	M	N	O	P	Q
1	<b>Highway 2026 Draft Budget as of 1-10-26</b>												
2	<b>Revenues</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Proposed</b>	<b>2025 as of 12-2-25</b>		<b>2026 Proposed</b>	<b>Change</b>	<b>% Change</b>			
3	11-6-00-2-016.08 VT STATE HIGHWAY AID	122,039	179,363	186,504	122,650	64,045		122,650	-	0.0%			
4	11-6-00-2-016.09 VT STATE HIGHWAY GRANTS	-	9,227										
5	11-6-00-2-001.02 STATE GRANT TREES	3,250	531										
6	11-6-00-2-018.00 HWY FED EXCISE TAX	1,524		-	-								
7	11-6-00-3-001.01 HIGHWAY LABOR/MATERIALS	-		-	2,000	-		-	(2,000)	-100.0%			
8	11-6-00-4-001.00 POOL CROSS CHARGES	-											
9	11-6-00-4-012.01 OVERWEIGHT PERMITS & MISC	1,080	1,180	1,140	1,100	1,085		1,085	(15)	-1.4%			
10	11-6-00-8-003.00 HWY LOAN PROCEEDS	968	1,201	-	1,000	-							
11	11-6-00-9-004.00 Transfer in from ARPA	95,000	435,000										
12	Transfer in from Local Option Tax												
13	11-6-00-9-099.00 MISCELLANEOUS	325	6										
14	FEMA Reimbursement: 2023 Flood			297,712	10,000	32,790							
15	FEMA Reimbursement: 2024 Flood				16,000								
16													
17	<b>Subtotal Revenues</b>	<b>224,187</b>	<b>626,508</b>	<b>485,356</b>	<b>152,750</b>	<b>97,921</b>		<b>123,735</b>	<b>(2,015)</b>	<b>-1.3%</b>			
18													
19	<b>Expenditures</b>												
20	11-7-12-1-110.00 HW-Full-time Pay	374,633	433,878	402,970	398,717	426,899		403,694	4,977	1.2%			
21	11-7-12-1-120.00 HW-Part-time Pay	-	-		-	2,688		2,600	2,600	NA			
22	11-7-12-1-130.00 HW - Overtime Pay	34,002	-	58,603	45,000	52,693		60,000	15,000	33.3%			
23	11-7-12-1-210.00 HW-Ins-Health	72,964	55,024	60,286	65,039	52,106		65,700	661	1.0%			
24	11-7-12-1-210.02 HW-Life,Disability,LTC In	3,877	3,845	4,249.21	4,400	4,635		4,774	374	8.5%			
25	11-7-12-1-220.00 HW-Ins-Social Sec	32,343	34,208	35,135.42	33,944	36,904		35,671	1,727	5.1%			
26	11-7-12-1-230.00 HW-Retirement	25,404	30,606	31,789.08	31,060	27,227		31,009	(52)	-0.2%			
27	11-7-12-1-250.00 HW-Ins-Unemployment	1,767	1,738	1,674.62	1,743	1,356		1,743	0	0.0%			
28	11-7-12-1-260.00 HW-Ins-Workers Comp	46,570	36,686	55,586.43	56,000	38,612		53,000	(3,000)	-5.4%			
29	11-7-12-1-290.00 HW-Clothing & Safetywear	6,817	7,451	5,708.09	8,250	6,722		8,250	-	0.0%			
30	11-7-12-2-530.00 HW-Utilities-Tele/Interne	3,998	3,934	4,641	4,250	4,467		4,750	500	11.8%			
31	11-7-12-2-540.00 HW- Advertising			270.86		-		250	250	NA			
32	11-7-12-2-610.00 HW-Office Supplies	116	451	1,022	800	988		800	-	0.0%			
33	11-7-12-2-660.00 HW-Stormwater fees	1,976	1,839	4,176	4,200	2,076		4,000	(200)	-4.8%			
34	11-7-12-2-741.01 HW-Small Tools	2,128	2,552	2,685	2,800	1,880		2,800	-	0.0%			
35	11-7-12-3-411.00 HW-Utilities-Water	492	514	521	450	544		550	100	22.2%			
36	11-7-12-3-424.00 HW-Grounds Maintenance	2,000	567	758	6,000	1,943		8,000	2,000	33.3%			
37	11-7-12-3-430.00 HW-Building Maintenance	6,170	6,007	8,194	8,250	6,576		8,250	-	0.0%			
38	11-7-12-3-441.00 HW-Rent	4,960	-	-	-	-		-	-	NA			
39	11-7-12-3-622.00 HW-Utilites-Electricity	3,014	2,197	2,577	4,250	1,586		4,250	-	0.0%			
40	11-7-12-3-622.01 HW-Street Lights	29,790	31,659	34,188	32,805	30,559		33,000	195	0.6%			
41	11-7-12-3-623.00 HW-Fuel-Propane	10,705	7,473	9,204	11,150	9,928		11,000	(150)	-1.3%			
42	11-7-12-3-624.01 HW-Fuel Equip & Service	1,525	3,042	10,576	1,000	1,141		1,500	500	50.0%			
43	11-7-12-4-431.00 HW-Vehicle & Equipment Maint	49,888	37,405	93,600	112,000	104,594		120,000	8,000	7.1%			
44	11-7-12-4-626.00 HW-Fuel-gas	8,958	9,694	7,156	8,000	6,104		8,000	-	0.0%			
45	11-7-12-4-627.00 HW-Fuel-Diesel	83,070	57,115	62,170	62,500	52,723		61,500	(1,000)	-1.6%			

	A	F	G	H	I	J	K	L	M	N	O	P	Q
1	<b>Highway 2026 Draft Budget as of 1-10-26</b>												
2	<b>Revenues</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Proposed</b>	<b>2025 as of 12-2-25</b>		<b>2026 Proposed</b>	<b>Change</b>	<b>% Change</b>			
46	12-7-30-5-240.00 HW-Tuition	227	90	-		-		7,000	7,000	NA	CDL Training		
47	11-7-12-5-310.00 HW-Public Works Director	42,205	34,310	34,325	41,867	41,867		41,867	-	0.0%			
48	11-7-12-5-320.00 HW-Training	-	-	50	2,500	30		1,000	(1,500)	-60.0%			
49	11-7-12-5-330.00 HW-Tree Maintenance	3,000	1,440	8,073	8,000	6,444		10,000	2,000	25.0%			
50	11-7-12-5-330.01 HW-Engineering	10,172	2,437	2,043	5,000	307		3,000	(2,000)	-40.0%			
51	11-7-12-5-450.00 HW-Contractors	19,547	14,380	-	20,000	2,961		17,500	(2,500)	-12.5%			
52	11-7-12-5-460.00 HW-Summer Maint	24,096	26,586	37,946	32,500	22,811		30,000	(2,500)	-7.7%			
53	11-7-12-5-460.01 HW-Bridge,Culvert,Guardra	6,630	18,938	28,556	10,000	13,353		15,000	5,000	50.0%			
54	11-7-12-5-460.05 HW-Emergency Road Repairs	30,003	-	7,365	-	-		-	-				
55	11-7-12-5-611.00 HW-Chloride	9,113	10,120	15,930	15,000	16,348		16,200	1,200	8.0%			
56	11-7-12-5-611.01 HW-Salt	39,679	50,292	46,581	55,000	36,883		60,000	5,000	9.1%	10% fee increase		
57	11-7-12-5-611.02 HW-Sand	38,922	50,556	30,880	50,000	46,631		50,000	-	0.0%			
58	11-7-12-5-650.00 HW-Gravel	47,033	34,790	68,993	40,000	20,542		37,500	(2,500)	-6.3%			
59	11-7-12-5-650.01 HW-Stone	6,260	7,592	36,560	15,000	17,160		18,000	3,000	20.0%			
60	11-7-12-5-650.02 HW-Gravel Resurfacing	21,708	32,301	12,247	25,000	-		-	(25,000)	-100.0%			
61	11-7-12-5-741.00 HW-Traffic Control Materi	21,999	21,240	28,597	36,000	23,743		41,000	5,000	13.9%	signage - see better connections		
62	11-7-12-5-990.00 HW-Unclassified	133	823	104	250	901		500	250	100.0%			
63	11-7-12-6-520.00 HW-Ins-Prop & Liability	23,319	20,943	26,944	27,000	29,199		30,500	3,500	13.0%			
64	11-7-12-7-741.00 HW-New Equipment	2,200	2,192	2,007	2,500	3,304		3,000	500	20.0%			
65	11-7-12-8-820.00 HW-Existing Debt-Principa	-	125,924	108,643	98,216	98,018		100,150	1,934	2.0%			
66	11-7-12-8-820.01 HW-Existing Debt Interest	-	11,629	15,429	15,267	15,462		12,125	(3,142)	-20.6%			
67	11-7-12-9-960.00 HW-To Capital Fund	794,000	1,055,000	565,000	510,000	510,000		468,000	(42,000)	-8.2%			
68													
69	<b>Subtotal Expenditures</b>	<b>1,947,414</b>	<b>2,289,467</b>	<b>1,974,014</b>	<b>1,911,708</b>	<b>1,780,914</b>		<b>1,897,433</b>	<b>(14,275)</b>	<b>-0.7%</b>			
70	<b>Excluding Capital</b>	<b>1,153,414</b>	<b>1,234,467</b>	<b>1,409,014</b>	<b>1,401,708</b>	<b>1,270,914</b>		<b>1,429,433</b>	<b>27,725</b>	<b>2.0%</b>			

	A	D	E	F	G	H	I	J	K	L
1	<b>Fire Department Draft Budget as of 1-10-26</b>									
2		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 as of 12/3/25</b>		<b>2026 Proposed</b>	<b>Change from Prior Year</b>	<b>% Change from Prior Year</b>
3	<b>Revenue</b>									
4	11-6-00-2-021.00 DUXBURY FIRE CONTRACT	113,000	114,190	124,218	127,560	63,780		131,387	3,827	3.0%
5	11-6-00-2-021.01 MORETOWN FIRE CONTRACT	2,500	3,525	3,643	3,740	3,776		3,889	150	4.0%
6	Miscellaneous Revenue									
7										
8	<b>Total Revenue</b>	<b>115,500</b>	<b>117,715</b>	<b>127,861</b>	<b>128,740</b>	<b>67,556</b>		<b>135,276</b>	<b>6,536</b>	<b>5.1%</b>
9										
10	<b>Expenditures</b>									
11	11-7-21-1-116.00 FD-Regular Pay	22,480	22,578	21,246	30,000	-		30,000	-	0.0%
12	11-7-21-1-120.00 FD-Part-time Pay	48,702	69,040	60,701	54,000	41,578		58,000	4,000	7.4%
13	11-7-21-1-210.00 FD-Ins-Life & Disability	2,899	2,605	2,605	3,000	2,484		3,000	-	0.0%
14	11-7-21-1-220.00 FD-Ins-Social Sec	5,445	6,978	6,269	6,426	3,181		6,829	403	6.3%
15	11-7-21-1-250.00 FD-Ins-Unemployment	74	266	334	324	257		275	(49)	-15.1%
16	11-7-21-1-260.00 FD-Ins-Workers Comp	5,542	6,962	8,606	8,700	13,042		13,200	4,500	51.7%
17	11-7-21-1-290.00 FD-Physicals & Vaccination	-	-	-	1,000	-		1,000	-	0.0%
18	11-7-21-2-330.00 FD-Dispatching	87,341	96,544	111,828	107,223	47,890		112,870	5,647	5.3%
19	11-7-21-2-431.00 FD-Equipment Maintenance	20,330	17,073	10,749	15,000	8,367		15,000	-	0.0%
20	11-7-21-2-431.01 FD-Communications	6,570	3,313	7,082	8,500	7,714		10,500	2,000	23.5%
21	11-7-21-2-530.00 FD-Tele/TV/Internet	10,168	11,155	11,456	10,500	9,734		10,500	-	0.0%
22	11-7-21-2-610.00 FD-Office Supplies	630	267	495	550	255		550	-	0.0%
23	11-7-21-2-630.00 FD-Canteen	-	-	260	125	-		250	125	100.0%
24	11-7-21-2-741.00 FD-Small Tools	-	18	2	500	-		500	-	0.0%
25	11-7-21-3-411.00 FD-Utilities-Water	2,600	3,158	3,475	3,300	2,632		3,300	-	0.0%
26	11-7-21-3-430.00 FD-Building Maintenance	45,585	19,613	48,082	33,580	38,147		34,580	1,000	3.0%
27	11-7-21-3-622.00 FD-Utilities- Elect/Solar	10,355	10,221	13,581	11,500	9,014		11,500	-	0.0%
28	11-7-21-3-623.00 FD-Heat/Generator	9,021	6,772	7,334	8,750	5,805		8,750	-	0.0%
29	11-7-21-3-624.01 FD-Fuel Equip & Service	303	-	-	2,000	-		2,000	-	0.0%
30	11-7-21-4-432.00 FD-Vehicle Maintenance	27,312	42,499	30,484	25,700	39,727		28,000	2,300	8.9%
31	11-7-21-4-626.00 FD-Fuel-gasoline	263	125	265	300	74		250	(50)	-16.7%
32	11-7-21-4-627.00 FD-Fuel-diesel	7,287	5,081	4,652	5,200	3,530		5,200	-	0.0%
33	11-7-21-5-241.00 FD-Dues	-	-	-	600	-		600	-	0.0%
34	11-7-21-5-310.00 FD-Public Works Director	1,570	1,855	1,855	1,612	1,612		1,612	-	0.0%
35	11-7-21-5-320.00 FD-Training	3,480	2,077	3,641	4,000	107		5,000	1,000	25.0%
36	11-7-21-5-535.00 FD-Public Relations	356	-	334	350	244		350	-	0.0%
37	11-7-21-5-580.00 FD-Travel	-	-	-	500	-		500	-	0.0%
38	11-7-21-6-520.00 FD-Ins-Prop & Liability	21,046	17,303	18,535	18,750	20,277		20,250	1,500	8.0%
39	11-7-21-6-990.00 FD-Unclassified	-	-	-	-	12,949		-	-	NA
41	11-7-21-7-741.00 FD-New Equipment	64,630	87,707	86,170	87,850	39,876		92,150	4,300	4.9%
43	11-7-21-8-820.00 FD-Debt Principal	160,000	241,959	281,273	239,433	206,933		240,353	920	0.4%
44	11-7-21-8-830.00 FD-Debt Interest	49,438	66,513	58,369	48,321	46,473		41,330	(6,991)	-14.5%
45	11-7-21-9-960.00 FD-To Capital Fund	206,010	-							
46										
47	<b>Total Expenditures</b>	<b>819,439</b>	<b>741,681</b>	<b>799,685</b>	<b>737,595</b>	<b>#N/A</b>		<b>758,199</b>	<b>20,604</b>	<b>2.8%</b>

	A	D	E	F	G	H	I	J	K	L
48										
49	<b>Net Impact on Property Taxes</b>	<b>693,200</b>	<b>664,401</b>	<b>671,824</b>	<b>608,855</b>	<b>#N/A</b>	<b>-</b>	<b>622,923</b>	<b>14,068</b>	<b>2.3%</b>

	A	E	F	G	H	I	J	K	L	M	N
1	Planning and Zoning 2026 Draft Budget as of 1-10-26										
2		2023 Actual	2024 Actual	2025 Budget	2025 as of 12/3/25	% of Budget		2026 Proposed	Change from Prior Year	% Change from Prior Year	Notes
3	<b>Revenue</b>										
4	11-6-00-4-070.01 PLANNING FEES	16,393	33,057	40,000	29,959	74.9%		35,000	(5,000)	-12.5%	
5	New Line Item - Bylaw Modernization Grant	10,000									
6	New Line Item - Municipal Planning Grant			30,000							
7	Local Option Tax			50,000	50,000			18,500			
8	<b>Total Revenues</b>	<b>26,393</b>	<b>33,057</b>	<b>120,000</b>	<b>79,959</b>	<b>66.6%</b>		<b>53,500</b>	<b>(66,500)</b>	<b>-55.4%</b>	
9											
10	<b>Expenditures</b>										
11	11-7-70-1-110.00 PZ-Regular Pay	123,859	148,256	148,219	144,491	97.5%		155,471	7,252	4.9%	
12	11-7-70-1-210.00 PZ-Ins-Health	4,688	21,287	27,155	28,918	106.5%		16,842	(10,313)	-38.0%	Based on active enrollments
13	11-7-70-1-210.02 PZ-Life, Disability, LTC	930	1,635	1,650	1,392	84.4%		1,650	-	0.0%	
14	11-7-70-1-220.00 PZ-Ins-Social Sec	9,748	11,086	11,339	10,717	94.5%		11,894	555	4.9%	
15	11-7-70-1-230.00 PZ-Retirement	8,853	10,233	12,495	7,760	62.1%		10,339	(2,156)	-17.3%	
16	11-7-70-1-250.00 PZ-Ins-Unemployment	563	534	536	453	84.5%		540	4	0.7%	
17	11-7-70-1-260.00 PZ-Ins-Workers Comp	673	829	830	572	69.0%		830	-	0.0%	
18	11-7-70-2-330.00 PZ-Professional Service	3,601	19,150	5,000	2,698	54.0%		5,000	-	0.0%	
19	11-7-70-2-330.01 PZ-Special Proj-By-Law Wr	35,916	1,322					-	-		
20	11-7-70-2-330.02 PZ-Spec Proj-Reservoir	4,030		-	9,930			-	-		
22	11-7-70-2-330.05 PZ-SPECIAL PROJ-GREEN MNT		500	500	500	100.0%		500	-	0.0%	
23	11-7-70-2-330.06 Spec. Proj-Rec Master Pla	18,975							-		
24	11-7-70-2-330.07 Town Plan Update			80,000	9,707	12.1%		15,000	(65,000)	-81.3%	Funded by LOT
25	11-7-70-2-333.00 PZ-Legal Service	3,879	8,353	9,000	6,579	73.1%		9,000	-	0.0%	
26	11-7-70-2-530.00 PZ-Telephone	970	1,419	1,350	1,438	106.5%		1,600	250	18.5%	
27	11-7-70-2-531.00 PZ-Postage	547	209	600	1,293	215.5%		2,000	1,400	233.3%	
28	11-7-70-2-540.00 PZ-Advertising	4,457	1,567	2,000	475	23.8%		1,750	(250)	-12.5%	
29	11-7-70-2-550.00 PZ-Printing	-	15	100	53	53.4%		100	-	0.0%	
30	11-7-70-2-610.00 PZ-Office Supplies	748	427	1,000	474	47.4%		1,000	-	0.0%	
31	11-7-70-3-424.00 PZ-Beautification	2,201	-	-	1,693			-	-		
32	11-7-70-5-240.00 PZ-Training-tuition	175	2,119	3,000	99	3.3%		3,000	-	0.0%	
33	11-7-70-5-241.00 PZ-Publications	323	-	200	-	0.0%		-	(200)	-100.0%	
34	11-7-70-5-330.00 PZ-Mapping	1,519	3,000	3,000	5,317	177.2%		3,000	-	0.0%	
36	11-7-70-5-560.00 PZ-Dues-Regional Planning	7,170	7,090	7,360	7,357	100.0%		7,556	196	2.7%	
37	11-7-70-5-560.01 PZ-Central Vt Economic De	2,000	2,000	2,000	-	0.0%		2,000	-	0.0%	
38	11-7-70-5-560.02 PZ-Dues VCDA	-	75	325	75	23.1%		250	(75)	-23.1%	
39	11-7-70-5-580.00 PZ-Travel	714	5	1,000	150	15.0%		1,000	-	0.0%	
40	11-7-70-5-600.00 Software Suite		14,794	16,000	22,494	140.6%		16,000	-	0.0%	
41	11-7-70-6-990.00 PZ-Unclassified	549	2,411	100	500	500.0%		100	-	0.0%	
42	11-7-70-9-950.00 PZ-Conservation Comm & Or	700	700	2,650	-	0.0%		5,000	2,350	88.7%	Remainder of request utilized conservation fund balance
43	11-7-70-9-950.01 PZ-Revitalizing Waterbury	33,350	-						-		
44	New - Vermont 250th Celebration							3,500			Funded by LOT
45	<b>Total Expenditures</b>	<b>271,138</b>	<b>259,016</b>	<b>337,409</b>	<b>265,137</b>	<b>78.6%</b>		<b>274,921</b>	<b>(62,488)</b>	<b>-18.5%</b>	

	A	E	F	G	H	I	J	K	L	M	N
46	<b>Net Impact on Property Taxes</b>	<b>244,744</b>	<b>225,960</b>	<b>217,409</b>	<b>185,178</b>	<b>85.2%</b>		<b>239,921</b>	<b>22,512</b>	<b>10.4%</b>	
47											
48											
49				-							

**Public Safety 2026 Draft Budget as of 1-10-26**

Revenues	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 as of 12/3	% of Budget	2026 Budget	Change from Prior Year	% Change from Prior Year
11-7-20 PUBLIC SAFETY									
11-7-20-5-330.00 PS-Contracted Services	287,949	385,000	425,474	477,222	358,373	75.1%	477,222	-	0.0%
11-7-20-5-330.04 WASI	54,064	79,070	128,511	199,369	199,369	100.0%	215,318	15,950	8.0%
<b>Public Safety Subtotal</b>	<b>342,013</b>	<b>464,070</b>	<b>543,511</b>	<b>676,591</b>	<b>557,742</b>	<b>82.4%</b>	<b>692,540</b>	<b>133,080</b>	<b>24.5%</b>

Note: \$75,000 for County Sheriff's services is embedded in LOT plan, but not depicted here.

	A	F	G	H	I	J	K	L	M	N	O
1	<b>Municipal Building Draft 2026 Budget as of 1-10-26</b>										
2	<b>Revenues</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 as of 12/4/25</b>		<b>2026 Budget</b>	<b>Change from Prior Year</b>	<b>% Change from Prior Year</b>	<b>Notes</b>
3	<b>Revenue</b>										
4	76-6-00-1-002.00 MBOF-TRANSFERS FROM GF	174,460	163,489	59,331	58,780	58,780		57,261	(1,519)	-2.6%	
5	76-6-00-1-002.01 MBOF-TRANSFERS FROM LIB	194,140	179,325	64,272	67,358	67,358		65,617	(1,741)	-2.6%	
6	76-6-00-1-002.02 MBOF-ROOM RENT	1,720	2,505	3,775	3,600	3,100		3,100	(500)	-13.9%	
7	Transfer in LOT Revenue				20,000	25,000			(20,000)	-100.0%	
8	76-6-00-9-001.00 MBOF-INTEREST	(11)	(221)		-						
9											
10	<b>Subtotal Revenue</b>	<b>370,309</b>	<b>345,098</b>	<b>127,378</b>	<b>149,738</b>	<b>154,238</b>		<b>125,978</b>	<b>(23,760)</b>	<b>-15.9%</b>	
11											
12	<b>Expenditures</b>										
13	76-7-34-3-411.00 MBOF-Water/Sewer	1,285	1,486	1,751	2,000	1,287		1,750	(250)	-12.5%	
14	76-7-34-3-622.00 MBOF-Electricity	25,410	22,030	32,519	30,000	30,401		31,250	1,250	4.2%	
15	76-7-34-3-623.00 MBOF-Propane-Heat	6,273	7,040	3,922	7,200	3,252		4,000	(3,200)	-44.4%	
16	76-7-34-5-310.00 MBOF-Public Works Directo	17,785	12,745	15,988	15,988	15,988		16,628	640	4.0%	
17	76-7-34-6-424.00 MBOF-Grounds Maintenance	17,785	4,152	-	4,800	1,892		4,000	(800)	-16.7%	
18	76-7-34-6-430.00 MBOF-Building Maintenance	57,041	67,176	96,063	67,000	47,592		65,000	(2,000)	-3.0%	We have achieved a relative stability
19	76-7-34-6-440.00 MBOF-Card Access/Security System			-	20,000			-	(20,000)	-100.0%	
20	76-7-34-6-990.00-Unclassified	-	-	149	-			100	100	NA	
21	76-7-34-6-520.00 MBOF-Ins-Prop & Liability	10,510	11,211	2,445	2,750	-		2,750	-	0.0%	
22	76-7-34-7-741.01 MBOF-New Equipment	20,000				506		500	500	NA	
23									-		
24	<b>Subtotal Expenses</b>	<b>156,089</b>	<b>125,840</b>	<b>152,836</b>	<b>149,738</b>	<b>100,918</b>		<b>125,978</b>	<b>26,135</b>	<b>21.1%</b>	

