

To: Select Board
Bill Woodruff, Interim Manager
From: W. Shepeluk, Treasurer
Date: April 17, 2026

Re: Budget & Financial Report—Quarter 1

At the Select Board meeting scheduled for April 21, 2026, I will present a budget report for the General Fund (Fund 11). In conjunction with the budget report, I will present the balance sheet for the general fund. My presentation of the balance sheet will be an attempt to help the board understand its structure and how it describes the town's financial position. Please know in advance there are several liability lines, the purpose of which I am unsure. They are lines "Deferred Revenue—Rec, Grants, & Hwy Aid. Auditor postings to these lines began in 2023 after I had retired and I am not sure of the reasons or if they might be "cleared" anytime soon.

In addition, I will present the balance sheets for the five town funds that hold investments and I will present the March statements for the investment portfolios for four of these funds. We will review them so the board and staff will understand the purpose and uses of these funds.

The portfolios have not been re-balanced for quite some time. I will be working with the management team at Edward Jones to re-balance funds which are under the umbrella of the select board. I, along with the Library Director and the Library Commissioners, will review the library's portfolio and work with Morgan Stanley if re-balancing is necessary for that fund.

Budget Report—Current Year, Period 3—January through March, 2026.

I have provided you with the Budget Status Report for the town's operating fund (General Fund 11) for this period. The report is generated from software provided by New England Municipal Resource Center (NEMRC), the provider of our accounting program. This report provides "Budget" and "Actual" (Year to Date) values, as well as the "Percent of Budget" received or spent for revenues and expenditures, respectively.

Please note: I have not yet posted to the budget the amount of property taxes the voters authorized at town meeting to be raised in 2026. The amount will be \$4,514,160, but I want to explain to the board how the amount was determined to make sure you agree.

The report covers the first 3 months or the 1st quarter of the year. Twenty-five percent (25%) of the year has passed and the report shows only 7.73% of non-tax revenues have been received to date. General Fund spending to date is 14.63%. As such, revenues are trailing expenditures in the general fund by \$823,121 to date. Cash on hand in the town's checking account as of March 31st was still almost \$1.47 million. However, as of April 14th, the date I printed the financial statements we will review at Tuesday's meeting, the checking account balance was \$751,314.

In the discussion below, I will point out and make comments about some of the revenues and expenditures that have been received or paid to date. At this time, there appears to be nothing significantly out of the ordinary or cause for concern.

Budget Status Report
Current Year, Period 3-March

Revenue

11-6-00-1-002.00 Prior Year Taxes:

\$5,481: Mis-Posted. I believe this is a “cumulative billing” of interest due on delinquent taxes. It needs to be moved to the next line down.

11-6-00-2-01.00 Duxbury Fire Contract

\$131,390: Payable May and December- Bill is currently being processed (Discuss accrual accounting)

11-6-00-4-051.03 Friends of Library

\$8,763: An amount of \$6,614 will be moved to Fund 16. This is “beneficiary revenue”. Deposit to Library Trust”. Later a transfer out to General Fund

11-6-00-9-001.00 Will be re-labeled to “Misc.”

11-6-00-9-001.01 Transfer In fro LOT

\$185,045: This amount was budgeted by the last board to be transferred in from Local Option Tax Fund. Significant additional transfers in from LOT fund were approved by voters. This budget line will be adjusted higher and related expense lines will be increased, as well.

Total Revenues: I have not yet posted property Tax Revenues to its revenue line. The amount \$1,895,955 shown here is the total of all “non-tax” revenues. The Town Report showed a revenue of \$85,759 listed as “Use of General Fund Balance”. Fund balance is not really a revenue and is generally inputted in the tax equation at the end of budget. The non-tax revenues are correct at \$1,895,955.

Expenses

11-7-10-1—115.00 Select Board Pay

\$14,250: increased from \$6,500 at Town Meeting. The additional \$7,750 will increase the necessary taxes to be raised. This is for retroactive pay. Last year’s select board members will be paid from this line before the end of April.

11-7-10-3-430.00 To MBOF (Municipal Building Operating Fund).

\$57,260: The expenses for running this building, except for debt service are paid from the MBOF. The general fund budget and the library budget send money to the MBOF and those transfers are based on the square footage of their respective program space. The split is 53.4% Library and 46.4% general. The transfers generally have been processed quarterly to keep more in line with the budget year.

11-7-12-8-820.00 and .01 Existing Debt Principal and Interest

\$170,450; \$26,310: Principal and interest, respectively, as budgeted. Will need to adjust budget amounts to meet the additional appropriations made at Town Meeting.

11-7-12-5-310.00 HWY- Public Works Director

\$41,865: There are several lines in the budget with this title. The Public Works director (Bill Woodruff) is an EFUD employee and is paid by EFUD. The PWD provides service and does work for many town departments such as recreation, highway, fire, etc... The town reimburses EFUD—always was retroactively to the last year-for pay and benefits for time worked. The total amount due EFUD is apportioned amongst the town departments based on time spent in those departments.

Public Safety: Payments to State for police and WASI may be quarterly. Will investigate.

11-7-71-1-400.00 Flood Recovery Rec Repairs

\$0.00 Budgeted, \$24,965 spent. Likely will be moved back as a 2025 expense. Capital Soccer field near Ice Center.

Total Expenditures: \$6,625,879

This is \$7,750 higher than the \$6,618,118 shown in town report as proposed spending (including Special Articles). The additional spending is the pay increase for the select board.

Revenue minus Expenses: \$-4,729,915. If there were no Fund Balance being carried forward, this would be the amount necessary to raise in taxes to have a balanced budget.

Taxes to be Raised: \$4,514,159 (round to \$4,514,160):

This amount is reached by adding the results of three decisions made by the voters at town meeting: \$4,455,744 voted to support the budget, \$50,635 approved as special articles, and \$7,750 voted for additional select board pay. The \$4,455,744 to support the budget was reached by adding \$130,000 of undesignated fund balance to the \$85,756 of fund balance already called for in the budget. This brings the use of undesignated fund balance to support the budget to \$215,756. The additional \$130,000 was needed to keep the tax rate for the year at \$.555, the same as 2025.

NEMRC Balance Sheet: Current Year-Period 3, March First quarter report of 2026

Assets: All as of 3/31/2026

11-1-00-0-101.00 General Fund Checking Account:

\$1,469,096: Total cash in the town's checking account at Northfield Savings Bank. It represents all cash assets of the town, except the cash assets of reserve funds that are held in investment portfolios.

11-1-00-0-120.01 Delinquent Taxes Receivable:

\$181,761: Total of all unpaid property taxes owed to the town for all past years. Throughout the year this amount will fall as delinquent taxes are collected. The "asset" will be converted to cash and will be presented on the General Fund Checking Account line. At 12/31/25 the amount outstanding was \$265,614 as we have collected \$83,853 in the first 3 months of 2026.

11-1-00-0-120.11 Delinquent Tax Interest Receivable

\$17,272: Total of all accrued interest due on delinquent taxes. Interest accrues a 1.5%/month on the outstanding delinquent tax balance. It is simple interest—no interest is earned on interest. The amount on this line fluctuates up and down as interest is charged and collected each month. In general the value trends down as the year goes along. This “asset” is converted to cash and will be presented on the General Fund Checking Account line as it is collected.

11-1-00-0-120.21 Delinquent Tax Penalty Receivable

\$14,608: Total of all outstanding penalty due on delinquent taxes. A one-time late penalty of 8% is applied to property taxes not paid by the final “taxes due” installment date—generally in November for Waterbury. The amount on this line declines throughout the year as penalty is collected when delinquent taxes are paid. This “asset” is converted to cash and will be presented on the General Fund Checking Account line as it is collected

11-1-00-0-130.00 Due From/To Other Funds

-\$1,295,457: This amount is almost always a negative number. It represents the value of the cash in the checking account that belongs to funds other than the general fund. In addition to its general fund, the town has 19 active capital or reserve funds that have cash assets of their own that are held in the general fund checking account. The value of the cash held in those other funds, in the aggregate, is \$1,295,457. I have included in your packet balance sheets from the funds which include assets that are investments. You’ll note Fund 48, the tax Stabilization Fund has \$111,409.67 on its “Due From/To Other Funds” asset line. This tells us that \$111,409.67 of the \$1,469,096 in the General Fund Checking Account belongs to the Tax Stabilization Fund. All of the “Due From/To Other Funds” on the balance sheets of the capital or reserve funds total \$1,295,457, offsetting the negative number of that same value shown on the balance sheet of Fund 11.

11-1-00-0-135.00 Advance to Other Funds

-\$199,020: The town borrows from itself from time to time. If this line is shown on a balance sheet of one of the town’s funds, it represents the amount the particular fund has lent to or borrowed from one of the town’s other funds. A negative value, as is shown on this balance sheet, indicates this fund has borrowed money from one or more other funds. A positive number would indicate that fund had lent money to one or more other funds. If there is any value at all on this line on the balance sheet of any town fund, there must be the total of an inverse amount on one or more of the town’s other balance sheets to balance the borrowing to “zero”.

11-1-00-0-140.01 Due from Village (EFUD)

\$2,357: Payments go back and forth between the town and EFUD to pay for labor or materials of one municipality that were used by the other municipality in the course of doing business. In essence, it is an “account receivable”.

11-1-00-0-150.00 Misc. Accounts Receivable

\$0.00: Currently nothing is receivable. The town doesn’t have many customers and there is often no value on this line. In the past, bills sent to get reimbursements for projects funded by grants would appear on this line until the reimbursement check was received, clearing the line and converting the asset to cash.

11-1-00-0-150.01 Grant A/R

\$386,954: This represents the value of grants for which the town has sought reimbursement. When reimbursement checks are received, this asset line will be cleared and the asset will be converted to cash.

Liabilities: All as of 3/31/2026

11-1-00-0151.01 W/H Dental & Vision (Code should be: 11-2-00-0-151.01)

1,731: This is cash withheld from employees' paychecks to pay the employee share of dental & vision insurance. A value on this line means the town has the withheld money from employees' paychecks in its general fund checking account, but that it has not yet sent the payment to the vendor. There are 8 or 9 other withholding lines for taxes, FICA, retirement, etc...All of the lines work the same as described here.

11-2-00-0-405.01 Tax Clearing Account

-\$3,309.33: This account line is a temporary "holding" line where tax payments are held until they can be properly posted. The cash is generally already in the checking account, but as taxpayers' accounts have not been adjusted to show payment, the value is reported here, almost as if were a pre-paid account to be discussed below. This negative number and what I believe is a mis-posting of revenue that will be discussed in the budget review, leads me to believe this line is in error right now.

11-2-00-0-410.02 Due to School District

\$50,000: When bills are generated in July, the full value of the property taxes billed for education purposes should be posted here. Probably \$15+ million last year (although it has not posted to this line for several years). Collected school taxes are held in the town's checking account, but the cash asset really belongs to the school so it appears as a liability on the town's balance sheet. When the town sends collected taxes to the school this liability line is debited and it falls in value. The town is obligated to pay school taxes collected to the school district within 20 days of a collection date. Our last collection date is generally in early November so we pay the school all education taxes **collected** by mid-December. The law requires the town to pay all taxes due to schools within 120 days of the collection date, whether they are collected or not. Waterbury makes its final payment in early March of the following year. There is a "true-up" by the Vermont Department of Taxes in the spring (May) and the town or the school district will send the other one final check to balance with that final reconciliation report. I will discuss with the board why there is \$50,000 liability on the town's balance sheet at present. It suggests the town may owe \$50,000 more to the school. It is a "placeholder" and there is an even chance the school district owes the town a refund.

11-2-00-0-420.01 Tax Refund/Prepaid Acct

\$19,925: Either a tax refund has been identified as due a taxpayer or more likely, funds received in advance from a taxpayer for current year taxes that have not yet been billed. In essence, the town is holding money before it is due.

11-2-00-0-421.00 Accounts payable. Invoices from vendors have been received and coded for payment in advance of processing the payment check.

11-2-00-0-481.00 Deferred Revenue

\$265,000: This relates to the asset lines “Delinquent Taxes Receivable, Delinquent Interest Receivable, and Delinquent Penalty Receivable on December 31, of the previous year. On December 31, 2025, the total of those outstanding receivables was \$307,608. While the receivables are an asset and are valued at that amount, the \$307,608 is not a “liquid asset” as it must be collected before it can be considered cash. Generally accepted accounting principles allows the amount collected within the first 60 days of the next fiscal year to be considered as cash—a “liquid asset”. Taking into consideration what had been collected in the first few weeks of January, I estimated the town would collect about \$42,610 of delinquent taxes, penalty and interest by the end of February. As such, I set the deferred revenue at \$265,000 for the year ended 12/31/2025. As the deferred revenue posted through November 2025 had been only \$168,000, this liability had to be increased by \$97,000. The offsetting debit then reduced the 2025 property taxes collected by that same amount, reducing the year end fund balance accordingly. I underestimated the collection of delinquent taxes, penalty and interest through February by \$10,265. The auditors will likely set the deferred revenue for 2025 at \$254,735, increasing the taxes collected and the fund balance by the \$10,265.

11-2-00-0-484.00 Deferred Revenue-Grants

\$490,848: This is a liability line created after I retired. I am not exactly sure what it is for, but my suspicion is that it relates to the Grants A/R asset line in a similar fashion as the Deferred Revenue line above relates to tax related items that are outstanding. My guess is the auditors will adjust this line to be equal or slightly less than the value of the Grants A/R asset line. If so, more of the grant revenue will be credited, increasing the fund balance.

11-2-00-0-485.00 Deferred Revenue- Hwy Aid

\$62,190: I am even less sure what this line might be. During and immediately after COVID, the Agency of Transportation at the direction of the governor sent to towns the full amount of state aid to highways in the first 6-months of its fiscal year. For Waterbury, being on a different fiscal year than the state, it meant receiving payments it would normally receive in January and April before the end of December. Just as prepayments of taxes are considered a liability, I imagine the state’s pre-payment of highway aid must also be carried on the balance sheet as a liability through the time it would normally receive that cash. As the state has moved back to disbursing its highway aid in four quarterly payments, I believe this liability may be “zeroed out”, raising fund balance by doing so.

11-2-00-0-491.02 Road Cut Deposit

\$115: Contractors sometimes have to make a cut into a town highway to install some type of infrastructure that will benefit a private property owner—a water line or an electrical service, for example. The town requires a refundable deposit of cash—perhaps \$500 before the project starts. When the project is complete, the deposit is returned if the contractor closes and patches the road or street properly. If the job is not properly “closed out”, the town may use the money to make the final necessary repairs.

Fund Balance Prior Year: \$575,499. This is the amount of money left in the General Fund (Fund 11) at the end of 2025. Line 11-3-00-0-760.00 indicates \$564,347 is undesignated fund balance, which can be used for any purpose. Line 11-3-00-0-770.00 indicates \$11,153 of the fund balance is for a dedicated use. I am not sure what the designated use is. There is an even chance this is an error and all \$575,499 is undesignated.

Fund Balance Current Year: \$-823,121: Through March 31st, Revenues have been exceeded by expenses by this amount. This will match the “Total General Line” in the “Actual” column on the last page of the budget report.

Total fund Balance: \$-247,622: This is the Town’s cumulative Fund balance as of March 31, 2026. It is a snapshot. As of this date the town’s liabilities exceed its assets by \$247,622

Account	Budget	Actual	% of Budget
11-6-00-1 TAX REVENUES			
11-6-00-1-001.00 PROPERTY TAXES	0.00	0.00	0.00%
11-6-00-1-002.00 PRIOR YEAR TAXES	0.00	5,480.96	100.00%
11-6-00-1-003.00 TAX INTEREST	38,000.00	6,638.42	17.47%
11-6-00-1-004.00 TAX PENALTY	47,500.00	0.00	0.00%
11-6-00-1-005.00 TAX SALE COSTS	1,200.00	826.98	68.92%
11-6-00-1-010.00 .225 OF 1% SCHOOL TAXES	40,855.00	0.00	0.00%
11-6-00-1-010.02 ABATED TAXES FROM VILLAGE	0.00	0.00	0.00%
Total TAX REVENUES	127,555.00	12,946.36	10.15%
11-6-00-2 OTHER GOVERNMENTS			
11-6-00-2-001.00 EFUD charges	121,960.00	1,500.00	1.23%
11-6-00-2-002.00 TRAFFIC CONTROL INCOME	1,500.00	77.50	5.17%
11-6-00-2-010.00 PILOT	306,015.00	0.00	0.00%
11-6-00-2-010.02 PILOT-Not for Profits	0.00	0.00	0.00%
11-6-00-2-012.00 MILEAGE REIMB-FED EXCISE	100.00	318.20	318.20%
11-6-00-2-013.00 FOREST & PARKS	92,840.00	0.00	0.00%
11-6-00-2-014.00 CURRENT USE	122,125.00	0.00	0.00%
11-6-00-2-014.01 CURRENT USE CHANGE TAX	0.00	0.00	0.00%
11-6-00-2-015.00 RAILROAD TAX	2,600.00	0.00	0.00%
11-6-00-2-016.00 GG-PZ RE-WRITE	0.00	0.00	0.00%
11-6-00-2-016.02 STATE GRANT-GG-VTRANS Lia	0.00	0.00	0.00%
11-6-00-2-016.03 STATE GRANT PZ-RESERVOIR	0.00	8,261.00	100.00%
11-6-00-2-016.04 STATE GRANT-PZ TREES	0.00	0.00	0.00%
11-6-00-2-016.05 PZ-BIKE/PED STUDY	0.00	0.00	0.00%
11-6-00-2-016.06 PZ-HAZMITPLAN	0.00	0.00	0.00%
11-6-00-2-016.07 Covid Relief Grants	0.00	0.00	0.00%
11-6-00-2-016.08 VT HIGHWAY AID	122,650.00	32,022.57	26.11%
11-6-00-2-016.09 VT Highway Grants	0.00	2,601.00	100.00%
11-6-00-2-016.10 Library Grants	800.00	0.00	0.00%
11-6-00-2-016.11 MERP Grant	0.00	0.00	0.00%
11-6-00-2-016.12 Bylaw Modernization	0.00	0.00	0.00%
11-6-00-2-016.13 BRIC GRANT	0.00	0.00	0.00%
11-6-00-2-017.00 CDBG FUND-VILLAGE & TOWN	0.00	0.00	0.00%
11-6-00-2-018.00 HWY Fed Excise Tax	0.00	0.00	0.00%
11-6-00-2-019.00 Federal Grant	0.00	0.00	0.00%
11-6-00-2-021.00 DUXBURY FIRE CONTRACT	131,390.00	0.00	0.00%
11-6-00-2-021.01 MORETOWN FIRE CONTRACT	3,890.00	0.00	0.00%
11-6-00-2-022.00 DUXBURY LIBRARY FEES	3,750.00	0.00	0.00%
Total OTHER GOVERNMENTS	909,620.00	44,780.27	4.92%
11-6-00-3 USER FEES			
11-6-00-3-001.02 Leases & Rent-BLDG & GROU	2,000.00	1,500.00	75.00%
11-6-00-3-001.03 User Fees Vehicle Station	0.00	189.23	100.00%
11-6-00-3-001.04 RENT-LIBRARY	100.00	0.00	0.00%
Total USER FEES	2,100.00	1,689.23	80.44%

Account	Budget	Actual	Actual % of Budget
11-6-00-4 SERVICE FEES			
11-6-00-4-001.00 TOWN CLERK FEES	63,500.00	12,231.00	19.26%
11-6-00-4-001.01 Library Fees and Misc	1,000.00	300.00	30.00%
11-6-00-4-002.00 ANIMAL CONTROL INCOME	0.00	0.00	0.00%
11-6-00-4-010.00 FROM HISTORICAL SOCIETY	15,000.00	0.00	0.00%
11-6-00-4-012.00 Highway Labor Materials	0.00	0.00	0.00%
11-6-00-4-012.01 Overweight Permits & Misc	1,085.00	720.00	66.36%
11-6-00-4-021.01 FIRE DISPATCH FROM WASI	0.00	0.00	0.00%
11-6-00-4-051.00 SWIMMING POOL INCOME	51,000.00	3,030.00	5.94%
11-6-00-4-051.01 DONATION TO POOL	0.00	0.00	0.00%
11-6-00-4-051.02 Donation to Library	0.00	20.00	100.00%
11-6-00-4-051.03 Friends of Library <i>679 697 715</i>	12,000.00	8,763.01	73.03%
11-6-00-4-051.04 Library Non Resident Fee	200.00	250.00	125.00%
11-6-00-4-052.00 REC PROGRAM REVENUES	140,000.00	36,910.00	26.36%
11-6-00-4-052.01 MINI-CAMP INCOME	45,000.00	0.00	0.00%
11-6-00-4-052.02 REC/POOL-SNACKS	1,500.00	0.00	0.00%
11-6-00-4-052.04 REC-BLDGS RENTALS	12,000.00	300.00	2.50%
11-6-00-4-052.05 RED CROSS TRAINING FEES	1,000.00	0.00	0.00%
11-6-00-4-052.06 GEN REC&PROGRAM DONATIONS	2,500.00	1,000.00	40.00%
11-6-00-4-052.07 Afterschool Income	0.00	0.00	0.00%
11-6-00-4-052.85 Gen Recreation Grant-COVI	0.00	0.00	0.00%
11-6-00-4-053.00 Cemetery Lot Sales	7,500.00	0.00	0.00%
11-6-00-4-053.01 Cemetery Vault Fees	1,200.00	600.00	50.00%
11-6-00-4-053.02 Cemetery Grave openings	13,500.00	0.00	0.00%
11-6-00-4-054.00 PARKS & FIELDS - INCOME	0.00	1,625.00	100.00%
11-6-00-4-070.01 PLANNING FEES	35,000.00	14,868.20	42.48%
11-6-00-4-070.02 CDBG ADMINISTRATION	0.00	0.00	0.00%
11-6-00-4-080.00 Library Rental Income	0.00	0.00	0.00%
Total SERVICE FEES	402,985.00	80,617.21	20.01%
11-6-00-7 REAPPRAISAL TRANSFER			
11-6-00-7-001.01 FROM REAPPRAISAL FUND	87,650.00	0.00	0.00%
11-6-00-7-001.02 PER PARCEL PMT	0.00	0.00	0.00%
Total REAPPRAISAL TRANSFER	87,650.00	0.00	0.00%
11-6-00-8 DEBT SERVICE - Interest - Trans IN			
11-6-00-8-001.00 INT ON SWEEP & CD'S	66,000.00	6,540.69	9.91%
11-6-00-8-002.00 FROM TAX STABILIZATION FU	50,000.00	0.00	0.00%
11-6-00-8-002.01 FROM LIBRARY TRUST FUND	30,000.00	0.00	0.00%
11-6-00-8-002.02 From Cemetery Fund	30,000.00	0.00	0.00%
11-6-00-8-004.00 Highway Loan Refund	0.00	0.00	0.00%
11-6-00-8-005.00 Debt Proceed	0.00	0.00	0.00%
Total DEBT SERVICE INT - Trans IN	176,000.00	6,540.69	3.72%
11-6-00-9 MISCELLANEOUS			
11-6-00-9-001.00 INTEREST & MISC	5,000.00	0.00	0.00%
11-6-00-9-001.01 Trans in LOT	185,045.00	0.00	0.00%

*move 6/14/28
To Fund
16
Last year?*

*65,000
120,000
185,045*

*Adjust Budget
To meet Town Mtg. Vote*

Account	Budget	Actual	% of Budget
11-6-00-9-003.00 Trans in ARPA-Eligible Us	0.00	0.00	0.00%
11-6-00-9-003.01 Trans in ARPA-Lost Revenue	0.00	0.00	0.00%
11-6-00-9-004.00 BEAUTIFICATION INCOME	0.00	0.00	0.00%
11-6-00-9-021.00 Trans. in from CC Fisher	0.00	0.00	0.00%
11-6-00-9-021.01 FIRE MISCELLANEOUS	0.00	0.00	0.00%
11-6-00-9-021.02 INSURANCE PROCEEDS	0.00	0.00	0.00%
11-6-00-9-053.00 Misc. Cemetery Trust	0.00	0.00	0.00%
11-6-00-9-099.00 MISCELLANEOUS	0.00	0.00	0.00%
11-6-00-9-099.01 Clerk Grant	0.00	0.00	0.00%
11-6-00-9-100.00 Winooski Street	0.00	0.00	0.00%
11-6-00-9-100.01 FEMA-Winooski Street	0.00	0.00	0.00%
11-6-00-9-100.02 FEMA-Gregg Hill Road	0.00	0.00	0.00%
11-6-00-9-100.03 FEMA Emergency Measures	0.00	0.00	0.00%
11-6-00-9-100.04 FEMA-Rec Fields	0.00	0.00	0.00%
11-6-00-9-100.05 FEMA- Volunteer Effort	0.00	0.00	0.00%
11-6-00-9-100.06 FEMA Admin Overhead	0.00	0.00	0.00%
11-6-00-9-100.07 FEMA-PERRY HILL RD	0.00	0.00	0.00%
11-6-00-9-100.08 FEMA Closeout	0.00	0.00	0.00%
11-6-00-9-100.09 STATE FLOOD ASSISTANCE	0.00	0.00	0.00%
11-6-00-9-110.11 Debris Removal 2024	0.00	0.00	0.00%
11-6-00-9-110.12 Emerg Meas 2024	0.00	0.00	0.00%
11-6-00-9-110.13 Barned Hill	0.00	0.00	0.00%
11-6-00-9-110.14 LAUREL LANE	0.00	0.00	0.00%
11-6-00-9-110.15 STOWE STREET	0.00	0.00	0.00%
11-6-00-9-110.16 HENRY HOUGH	0.00	0.00	0.00%
11-6-00-9-110.17 SHAW MANSION	0.00	0.00	0.00%
11-6-00-9-110.18 BLUSH HILL	0.00	0.00	0.00%
11-6-00-9-110.19 PERRY HILL	0.00	0.00	0.00%
11-6-00-9-110.20 TOWNWIDE RURAL ROADS	0.00	0.00	0.00%
11-6-00-9-110.21 Grant PW-101	0.00	0.00	0.00%
Total MISCELLANEOUS	190,045.00	0.00	0.00%
Total Revenues	1,895,955.00	146,573.76	7.73%

B 2,101,712
- A 1,981,712

\$ 120,000

This lowers tax rate increase ~~0.65~~ proposed to 0%

B.
Town Vote
2,101,712

A.
Town Report
1,981,712

11-7- 00-9 -151.01 Dental & Vision	0.00	2,682.68	100.00%
11-7-10 GENERAL GOVERNMENT			
11-7-10-1-110.00 GG-Regular Pay	324,300.00	84,685.29	26.11%
11-7-10-1-111.00 GG-Natural Disaster Coord	10,000.00	833.33	8.33%
11-7-10-1-112.00 GG-Ethics Officer	2,500.00	675.00	27.00%
11-7-10-1-115.00 GG-Selectboard	14,250.00	0.00	0.00%
11-7-10-1-115.01 GG-Treasurer	0.00	9,290.00	100.00%
11-7-10-1-115.02 GG-Clerk	100,615.00	30,595.89	30.41%
11-7-10-1-115.03 GG-Listers	1,500.00	0.00	0.00%
11-7-10-1-120.01 GG-LISTER-Reg Pay	89,300.00	21,886.80	24.51%
11-7-10-1-120.02 GG-Historical Society-Cle	15,000.00	3,082.96	20.55%
11-7-10-1-210.00 GG-Ins-Health	105,000.00	22,841.72	21.75%
11-7-10-1-210.01 GG-Health Deductibles	97,500.00	7,683.66	7.88%
11-7-10-1-210.03 GG-Life,Disability, LTC I	4,720.00	1,112.88	23.58%

Hide

Pay

Account	Budget	Actual	% of Budget
11-7-10-1-220.00 GG-Ins-Social Sec	40,905.00	11,604.40	28.37%
11-7-10-1-220.02 GG-Child Care Contributio	7,800.00	1,825.62	23.41%
11-7-10-1-230.00 GG-Retirement	32,655.00	6,409.46	19.63%
11-7-10-1-250.00 GG-Ins-Unemployment	1,780.00	339.93	19.10%
11-7-10-1-260.00 GG-Workers Compensation	2,500.00	728.93	29.16%
11-7-10-1-999.00 GG-Unclassified	0.00	0.00	0.00%
11-7-10-2-330.00 GG-Computer Services	22,500.00	0.00	0.00%
11-7-10-2-330.01 GG-Tax Mapping	0.00	0.00	0.00%
11-7-10-2-330.02 GG-Deaf Interpreter	0.00	0.00	0.00%
11-7-10-2-330.03 GG-Prof Services-Other	36,000.00	7,374.56	20.48%
11-7-10-2-330.05 GG-Flood Consulting	0.00	0.00	0.00%
11-7-10-2-330.06 GG-Prof Service-HR	15,000.00	0.00	0.00%
11-7-10-2-330.07 GG-Reapp Contracts/Suppli	37,650.00	0.00	0.00%
11-7-10-2-333.00 GG-Legal Service	10,000.00	5,606.48	56.06%
11-7-10-2-333.01 GG-Legal-Ethics/FOIL	2,500.00	0.00	0.00%
11-7-10-2-340.00 GG-Clerical/Video Meeting	1,500.00	0.00	0.00%
11-7-10-2-340.01 GG-Voting Machine/Electio	5,200.00	2,572.44	49.47%
11-7-10-2-431.00 GG-Equipment Maintenance	0.00	340.95	100.00%
11-7-10-2-530.00 GG-Utilities-Tele/Interne	9,000.00	2,199.24	24.44%
11-7-10-2-531.00 GG-Postage	8,000.00	1,246.72	15.58%
11-7-10-2-540.00 GG-Advertising	1,000.00	1,142.01	114.20%
11-7-10-2-550.00 GG-Printing	0.00	301.16	100.00%
11-7-10-2-550.01 GG-Website	2,000.00	0.00	0.00%
11-7-10-2-550.02 GG-Printing-Annual Report	2,100.00	2,297.94	109.43%
11-7-10-2-610.00 GG-Office Supplies	12,500.00	4,144.69	33.16%
11-7-10-3-430.00 GG-To MBOF	57,260.00	0.00	0.00%
11-7-10-3-622.00 GG-Electricity/Solar	0.00	0.00	0.00%
11-7-10-4-626.00 GG-Mileage Reimbursement	0.00	0.00	0.00%
11-7-10-5-240.00 GG-Training	2,500.00	203.00	8.12%
11-7-10-5-240.01 GG-Manager's Prof Dev	1,750.00	0.00	0.00%
11-7-10-5-241.00 GG-Association Dues	1,200.00	105.00	8.75%
11-7-10-5-330.00 GG-Trans to Reappraisal F	0.00	0.00	0.00%
11-7-10-5-580.00 GG-Travel & Meals	1,600.00	252.72	15.80%
11-7-10-6-330.00 GG-Commercial Audit	28,500.00	0.00	0.00%
11-7-10-6-490.00 GG-County Taxes	72,710.00	0.00	0.00%
11-7-10-6-520.00 GG-Ins-Prop & Liability	18,750.00	4,434.53	23.65%
11-7-10-6-520.01 GG-Insurance-Deductibles	0.00	0.00	0.00%
11-7-10-6-560.00 GG-VLCT Dues	7,050.00	0.00	0.00%
11-7-10-6-830.00 GG-Bank Charges	1,625.00	0.00	0.00%
11-7-10-6-950.00 GG-July 4th& Rusty Park E	20,720.00	10,360.00	50.00%
11-7-10-6-960.00 GG-MISC Expenses	0.00	0.00	0.00%
11-7-10-6-990.00 GG-Unclassified/Tax abate	2,500.00	101.61	4.06%
11-7-10-7-741.00 GG-New Equipment	4,000.00	2,481.50	62.04%
11-7-10-9-950.01 GG-Senior Citizens	32,500.00	0.00	0.00%
11-7-10-9-950.05 GG-To Cemetery Fund	0.00	0.00	0.00%
11-7-10-9-950.06 GG-To Historical Society	2,500.00	440.00	17.60%
11-7-10-9-950.07 GG-Econ Dev to RW	96,650.00	23,915.01	24.74%
11-7-10-9-950.08 APRA EFUD/CV FIBER	0.00	0.00	0.00%
11-7-10-9-950.09 APRA Downstreet Housing	0.00	0.00	0.00%
11-7-10-9-950.10 APRA EFUD	0.00	0.00	0.00%

Memo

*Five Weeks 12,000 in 2022
17,000 2024*

Account	Budget	Actual	% of Budget
11-7-10-9-950.11 ARPA Reappraisal	0.00	0.00	0.00%
11-7-10-9-950.12 ARPA Ambulance Service	0.00	0.00	0.00%
11-7-10-9-950.13 ARPA-Senior Center Kitche	0.00	0.00	0.00%
11-7-10-9-950.14 ARPA Stowe St Alley	0.00	0.00	0.00%
11-7-10-9-950.15 CREW	0.00	0.00	0.00%
Total GENERAL GOVERNMENT	1,367,090.00	273,115.43	19.98%
11-7-12 HIGHWAY			
11-7-12-1-110.00 HW-Regular Pay- Parks	403,695.00	116,878.34	28.95%
11-7-12-1-120.00 HW-Part-time Pay	2,600.00	3,984.75	153.26%
11-7-12-1-130.00 HW-Overtime Pay	60,000.00	32,280.36	53.80%
11-7-12-1-210.00 HW-Ins-Health	65,700.00	7,164.34	10.90%
11-7-12-1-210.02 HW-Life,Disability,LTC In	4,775.00	899.82	18.84%
11-7-12-1-220.00 HW-Ins-Social Sec	35,670.00	11,686.80	32.76%
11-7-12-1-230.00 HW-Retirement	31,010.00	10,625.07	34.26%
11-7-12-1-250.00 HW-Ins-Unemployment	1,745.00	333.57	19.12%
11-7-12-1-260.00 HW-Ins-Workers Comp	53,000.00	12,756.15	24.07%
11-7-12-1-290.00 HW-Clothing & Safetywear	8,250.00	885.91	10.74%
11-7-12-2-333.00 HW-Legal Services	0.00	0.00	0.00%
11-7-12-2-530.00 HW-Utilities-Tele/Intern	4,750.00	905.16	19.06%
11-7-12-2-540.00 HW- Advertising	250.00	0.00	0.00%
11-7-12-2-580.00 HW- Travel/Mileage	0.00	0.00	0.00%
11-7-12-2-610.00 HW-Office Supplies	800.00	320.33	40.04%
11-7-12-2-660.00 HW-Stormwater fees	4,000.00	0.00	0.00%
11-7-12-2-741.01 HW-Small Tools	2,800.00	997.28	35.62%
11-7-12-3-411.00 HW- Utilities Water	550.00	282.31	51.33%
11-7-12-3-424.00 HW- Grounds Maintenance	8,000.00	0.00	0.00%
11-7-12-3-430.00 HW- Building Maintenance	8,250.00	3,707.72	44.94%
11-7-12-3-441.00 HW- Rent	0.00	0.00	0.00%
11-7-12-3-622.00 HW- Utilities Electricity	4,250.00	683.75	16.09%
11-7-12-3-622.01 HW- Street Lights	33,000.00	9,956.14	30.17%
11-7-12-3-623.00 HW- Fuel Propane	11,000.00	5,108.13	46.44%
11-7-12-3-624.00 HW- Fuel heat	0.00	0.00	0.00%
11-7-12-3-624.01 HW-Fuel Equipment-Service	1,500.00	198.00	13.20%
11-7-12-4-432.00 HW- Vehicle & Equipment M	120,000.00	25,538.59	21.28%
11-7-12-4-626.00 HW- Fuel Gas	8,000.00	1,450.55	18.13%
11-7-12-4-627.00 HW- Fuel Diesel	61,500.00	12,540.41	20.39%
11-7-12-5-240.00 HW- Tuition	7,000.00	0.00	0.00%
11-7-12-5-310.00 HW- Public Works Director	41,865.00	0.00	0.00%
11-7-12-5-320.00 HW- Training	1,000.00	0.00	0.00%
11-7-12-5-330.00 HW- Tree Maintenance	10,000.00	0.00	0.00%
11-7-12-5-330.01 HW- Engineering	3,000.00	2,665.00	88.83%
11-7-12-5-330.02 HW- Tree Planting	0.00	0.00	0.00%
11-7-12-5-450.00 HW- Contractors	17,500.00	0.00	0.00%
11-7-12-5-460.00 HW- Summer Maint	30,000.00	665.61	2.22%
11-7-12-5-460.01 HW- Bridge, Culvert, Guar	15,000.00	0.00	0.00%
11-7-12-5-460.05 HW-Emergency Road Repairs	0.00	0.00	0.00%
11-7-12-5-611.00 HW- Chloride	16,200.00	0.00	0.00%
11-7-12-5-611.01 HW- Salt	60,000.00	22,846.97	38.08%

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Account	Budget	Actual	Actual % of Budget
11-7-12-5-611.02 HW- Sand	50,000.00	17,999.00	36.00%
11-7-12-5-650.00 HW-Gravel	37,500.00	0.00	0.00%
11-7-12-5-650.01 HW- Stone	18,000.00	3,750.00	20.83%
11-7-12-5-650.02 HW- Gravel Resurfacing	0.00	0.00	0.00%
11-7-12-5-741.00 HW- Traffic Control Mater	41,000.00	1,201.83	2.93%
11-7-12-5-990.00 HW- Unclassified	500.00	0.00	0.00%
11-7-12-6-520.00 HW- Ins-Prop & Liability	30,500.00	6,940.99	22.76%
11-7-12-7-741.00 HW- New Equipment	3,000.00	398.00	13.27%
11-7-12-8-820.00 HW- Existing Debt-Princip	170,450.00	0.00	0.00%
11-7-12-8-820.01 HW- Existing Debt Interes	26,310.00	0.00	0.00%
11-7-12-9-960.00 HW- to Capital Fund	468,000.00	0.00	0.00%
Total HIGHWAY	1,981,920.00	315,650.88	15.93%
11-7-13 LIBRARIES			
11-7-13-1-110.00 LB- Regular Pay	311,740.00	60,496.51	19.41%
11-7-13-1-120.00 LB-Part time	5,500.00	7,763.45	141.15%
11-7-13-1-210.00 LB-Ins-Health	41,110.00	9,228.13	22.45%
11-7-13-1-210.02 LB- Life, disability, LTC	3,500.00	422.07	12.06%
11-7-13-1-220.00 LB- Ins-Social Sec	24,270.00	4,876.28	20.09%
11-7-13-1-230.00 LB- Retirement	13,665.00	4,007.98	29.33%
11-7-13-1-250.00 LB- Ins-Unemployment	1,250.00	195.06	15.60%
11-7-13-1-260.00 LB- Ins-Workers Comp	3,400.00	774.48	22.78%
11-7-13-2-240.01 LB- Commissioners Train	500.00	0.00	0.00%
11-7-13-2-330.00 LB- Computer Service	5,000.00	0.00	0.00%
11-7-13-2-330.01 LB- Software Licensing	3,350.00	2,145.31	64.04%
11-7-13-2-333.00 LB-Professional Services	0.00	3,827.00	100.00%
11-7-13-2-431.00 LB- Equipment Lease & Mai	1,900.00	513.24	27.01%
11-7-13-2-530.00 LB-Telephone/Internet	3,900.00	1,167.48	29.94%
11-7-13-2-531.00 LB-Postage	2,550.00	400.00	15.69%
11-7-13-2-610.00 LB- Office Supply	3,000.00	338.28	11.28%
11-7-13-3-430.00 LB- to MBOF	65,620.00	0.00	0.00%
11-7-13-5-240.00 LB-Professional Developme	1,250.00	0.00	0.00%
11-7-13-5-241.00 LB- Dues	300.00	0.00	0.00%
11-7-13-5-550.00 LB- Programs	3,500.00	42.34	1.21%
11-7-13-5-560.00 LB-Community Outreach Exp	0.00	0.00	0.00%
11-7-13-5-580.00 LB- Mileage Reimb	750.00	51.87	6.92%
11-7-13-5-610.01 LB- Program Supplies	4,000.00	19.98	0.50%
11-7-13-5-640.00 LB-Books/E-Books/Collecti	33,000.00	6,394.44	19.38%
11-7-13-6-520.00 LB-Ins-Prop & Liability	1,100.00	28.28	2.57%
11-7-13-6-990.00 LB-Unclassified	100.00	85.20	85.20%
11-7-13-6-990.01 LB- Purchased by Donation	12,000.00	2,000.00	16.67%
11-7-13-6-990.02 LB-Grant Funded Exp	800.00	477.34	59.67%
11-7-13-7-330.00 LB- Library Design	0.00	0.00	0.00%
11-7-13-7-743.00 LB-New Equipment	5,000.00	0.00	0.00%
11-7-13-8-820.00 LB- Debit P & I	100,995.00	0.00	0.00%
11-7-13-8-820.01 LB-Debt Interest	0.00	0.00	0.00%
Total LIBRARIES	653,050.00	105,254.72	16.12%

Adjust

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Account	Budget	Actual	% of Budget
11-7-20 PUBLIC SAFETY			
11-7-20-1-110.00 PS-Regular Pay	0.00	0.00	0.00%
11-7-20-1-220.00 PS-Insurance - Social Sec	0.00	0.00	0.00%
11-7-20-5-330.00 PS-Contracted Services	477,225.00	0.00	0.00%
11-7-20-5-330.01 PS-Emergency Preparedness	0.00	0.00	0.00%
11-7-20-5-330.02 PS-PILOT to Village	0.00	0.00	0.00%
11-7-20-5-330.03 PS-Agency Assist to Villag	0.00	0.00	0.00%
11-7-20-5-330.04 PS-WASI	215,320.00	0.00	0.00%
11-7-20-6-950.06 PS-Special Events	0.00	0.00	0.00%
11-7-20-6-990.00 PS-Unclassified	0.00	0.00	0.00%
Total PUBLIC SAFETY	692,545.00	0.00	0.00%
11-7-21 FIRE DEPARTMENT			
11-7-21-1-116.00 FD-Regular Pay	30,000.00	0.00	0.00%
11-7-21-1-120.00 FD-Part-time Pay	58,000.00	17,808.63	30.70%
11-7-21-1-210.00 FD-Ins-Life & Disability	3,000.00	2,395.00	79.83%
11-7-21-1-220.00 FD-Ins-Social Sec	6,830.00	1,362.34	19.95%
11-7-21-1-250.00 FD-Ins-Unemployment	275.00	0.00	0.00%
11-7-21-1-260.00 FD-Ins-Workers Comp	13,200.00	3,360.26	25.46%
11-7-21-1-290.00 FD-Physicals & Vaccination	1,000.00	0.00	0.00%
11-7-21-2-330.00 FD-Dispatching	112,870.00	2,124.00	1.88%
11-7-21-2-431.00 FD-Equipment Maintenance	15,000.00	1,641.17	10.94%
11-7-21-2-431.01 FD-Communications	10,500.00	0.00	0.00%
11-7-21-2-530.00 FD-Utilities-Tele/TV/Inter	10,500.00	2,320.39	22.10%
11-7-21-2-610.00 FD-Office Supplies	550.00	44.99	8.18%
11-7-21-2-630.00 FD-Canteen	250.00	0.00	0.00%
11-7-21-2-741.00 FD-Small Tools	500.00	0.00	0.00%
11-7-21-3-411.00 FD-Utilities-Water	3,300.00	1,002.88	30.39%
11-7-21-3-430.00 FD-Building Maintenance	34,580.00	8,884.23	25.69%
11-7-21-3-622.00 FD-Utilities- Elect/Solar	11,500.00	3,776.83	32.84%
11-7-21-3-623.00 FD-Heat/Generator	8,750.00	4,275.61	48.86%
11-7-21-3-624.01 FD-Fuel Equip & Service	2,000.00	0.00	0.00%
11-7-21-4-432.00 FD-Vehicle Maintenance	28,000.00	4,532.19	16.19%
11-7-21-4-626.00 FD-Fuel-gasoline	250.00	0.00	0.00%
11-7-21-4-627.00 FD-Fuel-diesel	5,200.00	474.63	9.13%
11-7-21-5-241.00 FD-Dues	600.00	0.00	0.00%
11-7-21-5-310.00 FD-Public Works Director	1,615.00	0.00	0.00%
11-7-21-5-320.00 FD-Training	5,000.00	0.00	0.00%
11-7-21-5-535.00 FD-Public Relations	350.00	0.00	0.00%
11-7-21-5-580.00 FD-Travel	500.00	0.00	0.00%
11-7-21-6-330.01 FD-Forest Fire	0.00	0.00	0.00%
11-7-21-6-520.00 FD-Ins-Prop & Liability	20,250.00	4,820.13	23.80%
11-7-21-6-990.00 FD-Unclassified	0.00	0.00	0.00%
11-7-21-6-990.01 FD-Purchased by Donations	0.00	0.00	0.00%
11-7-21-7-741.00 FD-New Equipment	92,150.00	28,255.26	30.66%
11-7-21-7-741.01 FD-purchased-CC Fisher	0.00	0.00	0.00%
11-7-21-8-820.00 FD-Debt Principal	262,855.00	0.00	0.00%
11-7-21-8-830.00 FD-Debt Interest	51,330.00	0.00	0.00%
11-7-21-9-960.00 FD-To Capital Fund	0.00	0.00	0.00%

Apr. Aug, Dec, Dec

*Apr. + SEPT
2025*

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Account	Budget	Actual	% of Budget
Total FIRE DEPARTEMENT	790,705.00	87,078.54	11.01%
11-7-33 LANDFILL			
11-7-33-5-410.00 LF-Mad River-Waterbury SW	37,320.00	37,317.00	99.99%
11-7-33-5-450.00 LF-Green Up	1,125.00	0.00	0.00%
11-7-33-5-990.00 LF-Unclassified	0.00	0.00	0.00%
Total LANDFILL	38,445.00	37,317.00	97.07%
11-7-40 HEALTH & SOCIAL SERVICE			
11-7-40-1-116.00 Community Service Officer	0.00	0.00	0.00%
11-7-40-1-116.01 Health Officer	1,200.00	300.00	25.00%
11-7-40-1-210.00 HS-Health Insurance	0.00	0.00	0.00%
11-7-40-1-210.03 HS-Life, Disability, LTC	0.00	0.00	0.00%
11-7-40-1-220.00 HS-Social Security	95.00	22.95	24.16%
11-7-40-1-230.00 HS-Retirement	0.00	0.00	0.00%
11-7-40-1-250.00 HS-Unemployment	25.00	0.76	3.04%
11-7-40-1-260.00 HS-Animal Control-Ins-WC	0.00	34.17	100.00%
11-7-40-1-540.00 HS-Advertising	0.00	0.00	0.00%
11-7-40-4-626.00 HS-Gas & Mileage	50.00	0.00	0.00%
11-7-40-5-330.00 HS-Pound Service	1,000.00	0.00	0.00%
11-7-40-5-580.00 HS-Travel & Training	100.00	0.00	0.00%
11-7-40-6-520.00 HS-Ins-Prop & Liability	0.00	60.41	100.00%
11-7-40-6-610.00 HS-Signs & Equipment	0.00	0.00	0.00%
11-7-40-6-990.00 HS-Damage Claims/Enforcem	0.00	0.00	0.00%
11-7-40-9-950.03 HS-Public Health	13,500.00	0.00	0.00%
Total HEALTH & SOCIAL SERVICE	15,970.00	418.29	2.62%
11-7-5 RECREATION			
11-7-51 POOL			
11-7-51-1-120.00 POOL-Regular Pay	64,500.00	309.00	0.48%
11-7-51-1-220.00 POOL-Ins-Social Sec	4,935.00	23.64	0.48%
11-7-51-1-250.00 POOL-Ins-Unemployment	250.00	39.39	15.76%
11-7-51-1-260.00 POOL-Ins-Workers Comp	2,300.00	523.91	22.78%
11-7-51-1-290.00 POOL-Clothing & Safety We	650.00	0.00	0.00%
11-7-51-2-310.00 POOL-Crosscharges	0.00	0.00	0.00%
11-7-51-2-430.00 POOL-Equipment Maintenanc	2,500.00	67.18	2.69%
11-7-51-2-530.00 POOL-Telephone	2,375.00	645.69	27.19%
11-7-51-2-611.00 POOL-Chemical Supplies	6,000.00	0.00	0.00%
11-7-51-3-411.00 POOL-Water & Sewer	8,800.00	1,111.16	12.63%
11-7-51-3-622.00 POOL-Electric	4,950.00	754.63	15.25%
11-7-51-5-240.00 POOL-Training & Red Cross	3,000.00	0.00	0.00%
11-7-51-5-310.00 POOL-Public Works Directo	2,370.00	0.00	0.00%
11-7-51-5-320.00 POOL-RP-Training	800.00	830.00	103.75%
11-7-51-5-610.00 POOL-Programs	0.00	0.00	0.00%
11-7-51-6-520.00 POOL-Ins-Prop & Liability	1,750.00	411.32	23.50%
11-7-51-6-990.00 POOL-Unclassified	1,000.00	0.00	0.00%
11-7-51-7-741.00 POOL-New Equipment	1,250.00	0.00	0.00%

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Account Actual
Budget Actual % of Budget

Total POOL **107,430.00** **4,715.92** **4.39%**

11-7-52 REC-OPERATIONS

11-7-52-1-110.00 REC-Salaries- Full Time S	134,440.00	19,800.00	14.73%
11-7-52-1-120.00 REC-Summer Program Pay	105,000.00	9,410.64	8.96%
11-7-52-1-120.01 After School Program	10,000.00	0.00	0.00%
11-7-52-1-120.02 Other Programs	3,100.00	0.00	0.00%
11-7-52-1-120.03 Program Coordinator	0.00	0.00	0.00%
11-7-52-1-120.04 Mini camp Staff	1,500.00	0.00	0.00%
11-7-52-1-210.00 REC-Ins-Health	26,900.00	6,513.28	24.21%
11-7-52-1-210.02 REC-Life, Disability, LTC	3,800.00	0.00	0.00%
11-7-52-1-220.00 DC-Ins-Social Sec	19,435.00	1,524.15	7.84%
11-7-52-1-230.00 REC-Retirement	9,480.00	2,830.23	29.85%
11-7-52-1-250.00 DC-Ins-Unemployment	1,300.00	136.61	10.51%
11-7-52-1-260.00 DC-Ins-Workers Comp	13,500.00	3,075.14	22.78%
11-7-52-1-290.00 DC-Clothing & Safety Wear	2,250.00	0.00	0.00%
11-7-52-2-330.00 Computer Services	7,500.00	4,680.00	62.40%
11-7-52-2-423.00 DC-Supplies & Cleaning	3,250.00	0.00	0.00%
11-7-52-2-423.85 DC-Supplies & Cleaning CO	0.00	0.00	0.00%
11-7-52-2-431.00 DC-Equipment Maintenance	1,000.00	0.00	0.00%
11-7-52-2-530.00 REC-Utilities-Tele/TV/Int	2,500.00	894.30	35.77%
11-7-52-2-531.00 REC-Postage	200.00	25.00	12.50%
11-7-52-2-610.00 REC-Office Supplies	800.00	40.00	5.00%
11-7-52-3-411.00 REC-Water & Sewer	1,250.00	512.08	40.97%
11-7-52-3-430.00 REC-Building Maintenance	2,500.00	0.00	0.00%
11-7-52-3-622.00 REC-Electricity	1,100.00	224.64	20.42%
11-7-52-3-624.00 REC-Fuel-Heat	1,900.00	806.26	42.43%
11-7-52-3-624.01 REC-Fuel Equip & Service	500.00	0.00	0.00%
11-7-52-4-626.00 REC-Gas & Mileage	2,000.00	60.90	3.05%
11-7-52-5-240.00 REC-Training	1,500.00	0.00	0.00%
11-7-52-5-241.00 Association Dues	750.00	105.00	14.00%
11-7-52-5-310.00 Public Works Director	2,330.00	0.00	0.00%
11-7-52-5-320.00 DC-Field Trips	2,500.00	0.00	0.00%
11-7-52-5-540.00 Advertising	1,250.00	0.00	0.00%
11-7-52-5-610.00 DC-Programs	5,000.00	0.00	0.00%
11-7-52-5-610.01 MC-Mini Camps	3,000.00	0.00	0.00%
11-7-52-6-520.00 DCMC-Ins-Prop & Liability	1,900.00	451.16	23.75%
11-7-52-6-990.00 DCMC-Unclassified	1,000.00	0.00	0.00%
11-7-52-7-741.00 New Equipment	2,250.00	0.00	0.00%
11-7-52-7-820.00 Rec Debt Principal	540.00	0.00	0.00%
11-7-52-7-830.00 Rec Debt Interest	145.00	0.00	0.00%
11-7-52-9-960.00 Transfer to Capital Fund	10,000.00	0.00	0.00%
11-7-52-9-990.00 Unclassified	0.00	0.00	0.00%

Total REC-OPERATIONS **387,370.00** **51,089.39** **13.19%**

11-7-53 REC ADMIN-BLDG EXPEN

11-7-53-1-210.00 REC-Ins-Health	0.00	0.00	0.00%
11-7-53-1-210.02 REC-Life, Dis, LTC Ins	0.00	396.07	100.00%

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11-7-52-1-210.02

Account	Budget	Actual	Actual % of Budget
Total REC ADMIN-BLDG EXPEN	0.00	396.07	100.00%
11-7-54 PARKS			
11-7-54-1-110.00 PARKS-Regular Pay	50,165.00	0.00	0.00%
11-7-54-1-120.00 PARKS-Part-time Pay	25,000.00	0.00	0.00%
11-7-54-1-210.00 PARKS-Ins Health	0.00	0.00	0.00%
11-7-54-1-210.02 PARKS-Life, Disability, L	625.00	49.29	7.89%
11-7-54-1-220.00 PARKS-Ins-Social Security	5,750.00	0.00	0.00%
11-7-54-1-230.00 PARKS-Retirement	3,535.00	0.00	0.00%
11-7-54-1-250.00 PARKS-Ins-Unemployment	175.00	36.22	20.70%
11-7-54-1-260.00 PARKS-Ins-Workers Comp	750.00	170.84	22.78%
11-7-54-3-411.00 PARKS-Water	3,000.00	1,020.69	34.02%
11-7-54-3-424.00 PARKS-Grounds Maint	21,250.00	1,503.95	7.08%
11-7-54-3-425.00 Field Maintenance	2,000.00	0.00	0.00%
11-7-54-3-426.00 Tennis Court Maintenance	1,750.00	0.00	0.00%
11-7-54-3-427.00 Playground Maintenance	250.00	0.00	0.00%
11-7-54-3-428.00 Community Garden Maintena	1,000.00	0.00	0.00%
11-7-54-3-431.00 PARKS-Equip Maint	4,000.00	1,599.98	40.00%
11-7-54-3-622.00 PARKS-Electricity	3,650.00	846.17	23.18%
11-7-54-3-626.00 PARKS-Fuel-gas	4,100.00	0.00	0.00%
11-7-54-5-310.00 PARKS-Public Works Direct	2,365.00	0.00	0.00%
11-7-54-6-520.00 PARKS-Ins-Prop & Liabilit	150.00	385.61	257.07%
11-7-54-7-741.00 PARKS-New Equipment	1,500.00	0.00	0.00%
11-7-54-9-960.00 PARKS-To Capital Fund	0.00	0.00	0.00%
Total PARKS	131,015.00	5,612.75	4.28%
Total RECREATION	625,815.00	61,814.13	9.88%
11-7-70 PLANNING DEPARTMENT			
11-7-70-1-110.00 PZ-Regular Pay	80,750.00	22,547.21	27.92%
11-7-70-1-110.01 PZ-TEMP Help	0.00	0.00	0.00%
11-7-70-1-116.00 PZ-Zoning Administrator	74,720.00	18,580.63	24.87%
11-7-70-1-120.00 PZ-Part-time Pay	0.00	0.00	0.00%
11-7-70-1-210.00 PZ-Ins-Health	16,840.00	3,882.84	23.06%
11-7-70-1-210.01 PZ-Flex Plan	0.00	0.00	0.00%
11-7-70-1-210.02 PZ-Life, Disability, LTC	1,650.00	512.09	31.04%
11-7-70-1-220.00 PZ-Ins-Social Sec	11,895.00	3,030.52	25.48%
11-7-70-1-230.00 PZ-Retirement	10,340.00	2,981.77	28.84%
11-7-70-1-250.00 PZ-Ins-Unemployment	540.00	99.12	18.36%
11-7-70-1-260.00 PZ-Ins-Workers Comp	830.00	189.06	22.78%
11-7-70-2-330.00 PZ-Professional Service	5,000.00	560.00	11.20%
11-7-70-2-330.01 PZ-Special Proj-By-Law Wr	0.00	0.00	0.00%
11-7-70-2-330.02 PZ-Spec Proj-Reservoir	0.00	0.00	0.00%
11-7-70-2-330.03 PZ-Spec Proj-Trees	0.00	0.00	0.00%
11-7-70-2-330.04 PZ-Spec Proj-Bike/Ped	0.00	0.00	0.00%
11-7-70-2-330.05 PZ-Special Proj-Green Mtn	500.00	0.00	0.00%
11-7-70-2-330.06 PZ-Spec. Proj-Rec Master	0.00	0.00	0.00%
11-7-70-2-330.07 PZ-Town Plan Update	0.00	6,013.50	100.00%

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General

Account	Budget	Actual	% of Budget
11-7-70-2-330.08 PZ-Spec Proj-Better Conne	0.00	0.00	0.00%
11-7-70-2-333.00 PZ-Legal Service	9,000.00	0.00	0.00%
11-7-70-2-530.00 PZ-Telephone	1,600.00	402.51	25.16%
11-7-70-2-531.00 PZ-Postage	2,000.00	198.82	9.94%
11-7-70-2-540.00 PZ-Advertising	1,750.00	569.50	32.54%
11-7-70-2-550.00 PZ-Printing	100.00	0.00	0.00%
11-7-70-2-610.00 PZ-Office Supplies	1,000.00	159.90	15.99%
11-7-70-3-424.00 PZ-Beautification	0.00	259.34	100.00%
11-7-70-5-240.00 PZ-Training-tuition	3,000.00	0.00	0.00%
11-7-70-5-241.00 PZ-Publications	0.00	0.00	0.00%
11-7-70-5-330.00 PZ-Mapping	3,000.00	0.00	0.00%
11-7-70-5-330.01 PZ-Bylaw Rewrite	0.00	0.00	0.00%
11-7-70-5-535.00 PZ-Planning Comm. Fair	0.00	0.00	0.00%
11-7-70-5-560.00 PZ-Dues-Regional Planning	7,555.00	0.00	0.00%
11-7-70-5-560.01 PZ-Central Vt Economic De	2,000.00	0.00	0.00%
11-7-70-5-560.02 PZ-Dues VCDA	250.00	0.00	0.00%
11-7-70-5-580.00 PZ-Travel	1,000.00	0.00	0.00%
11-7-70-5-600.00 PZ-Software Suite	16,000.00	0.00	0.00%
11-7-70-6-990.00 PZ-Unclassified	100.00	0.00	0.00%
11-7-70-7-743.00 PZ-Office Equipment	0.00	0.00	0.00%
11-7-70-9-950.00 PZ-Conservation Comm & Or	5,000.00	0.00	0.00%
Total PLANNING DEPARTMENT	256,420.00	59,986.81	23.39%
11-7-71 Flood Recovery 2023			
11-7-71-1-400.00 Recreation repairs	0.00	24,965.25	100.00%
Total Flood Recovery 2023	0.00	24,965.25	100.00%
11-7-72 Flood Recovery Dec 2023			
Total Flood Recovery Dec 2023	0.00	0.00	0.00%
11-7-73 CEMETERY			
11-7-73-1-110.00 CEM-Regular Pay	7,250.00	619.44	8.54%
11-7-73-1-120.00 CEM-Part-time Pay	10,000.00	0.00	0.00%
11-7-73-1-220.00 CEM-Social Security	555.00	52.35	9.43%
11-7-73-1-250.00 CEM-Ins-Unemployment	40.00	3.34	8.35%
11-7-73-1-260.00 CEM- Ins-Workers Comp	350.00	79.73	22.78%
11-7-73-3-411.00 CEM-Utilities-Water	1,000.00	174.92	17.49%
11-7-73-3-424.00 CEM-Grounds Maint	7,500.00	0.00	0.00%
11-7-73-3-430.00 CEM-Building Maint	0.00	0.00	0.00%
11-7-73-3-431.00 CEM-Equipment Maint	0.00	0.00	0.00%
11-7-73-3-626.00 CEM-Fuel-Gasoline	0.00	0.00	0.00%
11-7-73-5-310.00 CEM-Public Works Exp	1,545.00	0.00	0.00%
11-7-73-5-330.00 CEM-Tree Maint	10,000.00	0.00	0.00%
11-7-73-5-450.00 CEM-Contractors	25,000.00	0.00	0.00%
11-7-73-5-990.00 CEM-Unclassified	0.00	250.00	100.00%
11-7-73-6-520.00 CEM-Ins. Prop & Liability	900.00	231.37	25.71%
11-7-73-7-741.00 CEM-New Equipment	1,000.00	0.00	0.00%

Likely moving
To 2025

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Account	Budget	Actual	Actual % of Budget
Total CEMETERY	65,140.00	1,411.15	2.17%
11-7-74 2024 Flood			
11-7-74-1-480.00 Debris Cleanup	0.00	0.00	0.00%
11-7-74-1-490.00 Other Road Expenses	0.00	0.00	0.00%
Total 2024 Flood	0.00	0.00	0.00%
11-7-80 DEBT MANAGEMENT			
11-7-80-8-820.00 To MBOF-P & I	88,135.00	0.00	0.00%
11-7-80-8-830.00 Interest Expense	0.00	0.00	0.00%
Total DEBT MANAGEMENT	88,135.00	0.00	0.00%
11-7-90-9 SPECIAL ARTICLES			
11-7-90-9-950.01 Central VT Adult Educatio	2,000.00	0.00	0.00%
11-7-90-9-950.02 Community Band	800.00	0.00	0.00%
11-7-90-9-950.03 Capstone Community Action	1,000.00	0.00	0.00%
11-7-90-9-950.04 Central Vt Council On Agi	2,250.00	0.00	0.00%
11-7-90-9-950.05 Downstreet Housing & Comm	1,500.00	0.00	0.00%
11-7-90-9-950.06 Children's Room	7,500.00	0.00	0.00%
11-7-90-9-950.09 Ctr. For Independent Livi	600.00	0.00	0.00%
11-7-90-9-950.10 GMTA	2,385.00	0.00	0.00%
11-7-90-9-950.11 Good Beginnings	500.00	0.00	0.00%
11-7-90-9-950.12 Peoples Health & Wellness	1,000.00	0.00	0.00%
11-7-90-9-950.13 Retired Senior Volunteers	0.00	0.00	0.00%
11-7-90-9-950.14 MOSIAC	975.00	0.00	0.00%
11-7-90-9-950.15 CIRCLE	1,375.00	0.00	0.00%
11-7-90-9-950.16 Vt Assoc For Blind	500.00	0.00	0.00%
11-7-90-9-950.17 Elevate Youth Services	1,500.00	0.00	0.00%
11-7-90-9-950.18 Family Ctr of Washtn Cnty	1,000.00	0.00	0.00%
11-7-90-9-950.20 LEAP	2,500.00	0.00	0.00%
11-7-90-9-950.21 Senior Citizens	6,500.00	0.00	0.00%
11-7-90-9-950.22 American Red Cross	2,000.00	0.00	0.00%
11-7-90-9-950.24 Our House of Cen. VT	250.00	0.00	0.00%
11-7-90-9-950.27 Community Harvest Cent VT	1,000.00	0.00	0.00%
11-7-90-9-950.28 Everybody Wins!	500.00	0.00	0.00%
11-7-90-9-950.30 Washington Cty Mental Hea	3,000.00	0.00	0.00%
11-7-90-9-950.31 Maker Space	2,500.00	0.00	0.00%
11-7-90-9-950.32 Friends-WTEY Reservior	1,000.00	0.00	0.00%
11-7-90-9-950.34 American Legion Appro	1,500.00	0.00	0.00%
11-7-90-9-950.35 Waterbury Common Mkt	5,000.00	0.00	0.00%
Total SPECIAL ARTICLES	50,635.00	0.00	0.00%
Total Expenditures	6,625,870.00	969,694.88	14.63%
Total General	-4,729,915.00	-823,121.12	

Town RPT
\$ 6,618,118

\$ 7750 added
to Selectboard
Pay

Revenue - Expenses
Taxes To Be Raised
\$ 4,455,774 + 50,635 + 7750
Voted
Spec. ART SB.
PAV INC

4,514,159
215,756 w/ Fund Balance Used
85,756 Budget + 130,000 by voters

04/17/26
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TOWN OF WATERBURY General Ledger
Balance Sheet Current Year - Period 3 Mar
Library Trust

Page 1 of 1
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Account	Curr Yr Pd 3 Mar Actual
<hr/>	
ASSET	
16-1-00-0-110.50 MS LIBRARY MMK	87,266.54
16-1-00-0-110.51 MS Library Securities	722,630.46
16-1-00-0-110.52 VSECU MMA	0.00
16-1-00-0-110.53 VSEVU savings	0.00
16-1-00-0-130.00 DUE FROM/TO OTHER FUNDS	-2,204.50
	<hr/>
Total Asset	807,692.50
	<hr/>
LIABILITY	
16-2-00-0-603.00 ENCUMBRANCES	0.00
	<hr/>
Total Liability	0.00
	<hr/>
FUND BALANCE	
16-3-00-0-760.00 FUND BALANCE	832,135.04
16-3-00-0-770.00 FUND BALANCE DESIGNATED	0.00
	<hr/>
Total Prior Years Fund Balance	832,135.04
	<hr/>
Fund Balance Current Year	-24,442.54
	<hr/>
Total Fund Balance	807,692.50
	<hr/>
Total Liability,Reserves,Fund Balance	807,692.50
	<hr/>

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TOWN OF WATERBURY General Ledger
Balance Sheet Current Year - Period 3 Mar
Tax Stablization

Page 1 of 1
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Account	Curr Yr Pd 3 Mar Actual
<hr/>	
ASSET	
48-1-00-0-110.50 EJ TAX STABILIZATION	707.34
48-1-00-0-110.51 EJ TAX STABIL SECURITIES	565,941.10
48-1-00-0-130.00 DUE TO/FROM OTHER FUNDS	111,409.67
48-1-00-0-135.00 ADVNACE TO OTHER FUNDS	350,833.34
48-1-00-0-151.00 TAN TO VILLAGE	0.00
	<hr/>
Total Asset	1,028,891.45
	<hr/>
LIABILITY	
48-2-00-0-603.00 ENCUMBRANCES	0.00
	<hr/>
Total Liability	0.00
	<hr/>
FUND BALANCE	
48-3-00-0-760.00 FUND BALANCE	322,504.41
48-3-00-0-770.00 FUND BALANCE DESIGNATED	713,254.54
	<hr/>
Total Prior Years Fund Balance	1,035,758.95
	<hr/>
Fund Balance Current Year	-6,867.50
	<hr/>
Total Fund Balance	1,028,891.45
	<hr/>
Total Liability,Reserves,Fund Balance	1,028,891.45
	<hr/>

TOWN OF WATERBURY General Ledger
Balance Sheet Current Year - Period 3 Mar
CC Fisher Fund

Account	Curr Yr Pd 3 Mar Actual
<hr/>	
ASSET	
52-1-00-0-110.50 EJ CC FISHER FUND	0.00
52-1-00-0-110.51 EJ CC FISHER SECURITIES	48,708.61
52-1-00-0-130.00 DUE TO/FROM OTHER FUNDS	-5,088.66
	<hr/>
Total Asset	43,619.95
	<hr/> <hr/>
LIABILITY	
52-2-00-0-603.00 ENCUMBRANCES	0.00
	<hr/>
Total Liability	0.00
	<hr/>
FUND BALANCE	
52-3-00-0-760.00 Fund Balance	46,592.46
52-3-00-0-770.00 FUND BALANCE DESIGNATED	0.00
	<hr/>
Total Prior Years Fund Balance	46,592.46
	<hr/>
Fund Balance Current Year	-2,972.51
	<hr/>
Total Fund Balance	43,619.95
	<hr/>
Total Liability, Reserves, Fund Balance	43,619.95
	<hr/> <hr/>

TOWN OF WATERBURY General Ledger
Balance Sheet Current Year - Period 3 Mar
Cemetery

Account	Curr Yr Pd 3 Mar Actual
<hr/>	
ASSET	
53-1-00-0-110.50 EJ CEM MMK	2.47
53-1-00-0-110.51 EJ CEM SECURITIES	456,507.07
53-1-00-0-110.70 Debt proceeds	0.00
53-1-00-0-130.00 DUE TO/FROM OTHER FUNDS	0.00
53-1-00-0-135.00 ADVANCE TO/FROM OTHER	0.00
	<hr/>
Total Asset	456,509.54
	<hr/> <hr/>
LIABILITY	
	<hr/>
Total Liability	0.00
	<hr/> <hr/>
FUND BALANCE	
53-3-00-0-760.00 FUND BALANCE	374,194.66
53-3-00-0-770.00 FUND BALANCE DESIGNATED	93,780.95
	<hr/>
Total Prior Years Fund Balance	467,975.61
	<hr/> <hr/>
Fund Balance Current Year	-11,466.07
	<hr/>
Total Fund Balance	456,509.54
	<hr/> <hr/>
Total Liability,Reserves,Fund Balance	456,509.54
	<hr/> <hr/>

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TOWN OF WATERBURY General Ledger
Balance Sheet Current Year - Period 3 Mar
Veterans Monument Fund

Account	Curr Yr Pd 3 Mar Actual
ASSET	
55-1-00-0-110.50 EJ MMK	
55-1-00-0-110.51 EJ SECURITIES	0.00
55-1-00-0-130.00 DUE FROM/TO OTHER FUNDS	159,378.94
	-3,041.48
Total Asset	156,337.46
LIABILITY	
55-2-00-0-603.00 ENCUMBRANCES	0.00
Total Liability	0.00
FUND BALANCE	
55-3-00-0-760.00 FUND BALANCE	159,619.63
55-3-00-0-770.00 FUND BALANCE DESIGNATED	0.00
Total Prior Years Fund Balance	159,619.63
Fund Balance Current Year	-3,282.17
Total Fund Balance	156,337.46
Total Liability, Reserves, Fund Balance	156,337.46

General

Account	Curr Yr Pd 3 Mar
	Actual

ASSET

11-1-00-0-101.00 GENERAL FUND CHECKING ACC	1,469,095.85
11-1-00-0-102.00 TAX SALE CHECKING	0.00
11-1-00-0-104.00 PETTY CASH	0.00
11-1-00-0-105.00 M&T Grant account	0.00
11-1-00-0-120.00 CURRENT TAX RECVBLE	0.00
11-1-00-0-120.01 DELINQUENT TAX REC	181,761.31
11-1-00-0-120.10 CURRENT TAX INTEREST RECV	0.00
11-1-00-0-120.11 DEL TAX INTEREST RECV	17,271.98
11-1-00-0-120.20 CURRENT TAX PENALTY RECV	-33.65
11-1-00-0-120.21 DEL TAX PENALTY REC	14,608.16
11-1-00-0-130.00 DUE FROM/TO OTHER FUNDS	-1,295,456.52
11-1-00-0-135.00 Advance to other funds	-109,019.99
11-1-00-0-140.01 DUE FROM VILLAGE	2,357.20
11-1-00-0-150.00 MISC ACCOUNTS RECV	0.00
11-1-00-0-150.01 GRANT A/R	386,953.95
11-1-00-0-151.00 Prepaid EXPENSES	0.00
11-1-00-0-152.00 UNBILLED A/R	0.00

Total Asset

667,538.29

LIABILITY

11-1-00-0-151.01 W/H Dental & Vision	1,730.96
11-2-00-0-405.01 TAX CLEARING ACCOUNT	-3,309.33
11-2-00-0-405.02 MISC AR CLEARING ACCOUNT	0.00
11-2-00-0-410.01 DUE TO 1/8 OF 1% SCH TAX	0.00
11-2-00-0-410.02 DUE TO SCHOOL DISTRICT	50,000.00
11-2-00-0-410.03 DUE TO CEMETARY COMMISSIO	0.00
11-2-00-0-410.04 DUE TO STATE TREASURER	1,822.00
11-2-00-0-410.05 DUE TO VILLAGE TAX	0.00
11-2-00-0-410.06 DUE TO VILLAGE	0.00
11-2-00-0-420.01 TAX REFUND/PREPAID ACCT	19,925.22
11-2-00-0-420.02 MISC AR OVERPAYMENTS	0.00
11-2-00-0-421.00 ACCOUNTS PAYABLE	876.37
11-2-00-0-450.00 TAX ANTICIPATION NOTE PAY	0.00
11-2-00-0-461.00 Accrued Payroll/SS	-0.20
11-2-00-0-471.01 TAX-FED/FICA/MEDI W/H	-25.00
11-2-00-0-471.02 TAX-VERMONT W/H	-0.21
11-2-00-0-471.03 RETIREMENT W/H	-455.31
11-2-00-0-471.04 ANNUITY W/H	27.00
11-2-00-0-471.05 529 PLAN PR deduction	-1,000.00
11-2-00-0-471.30 FSA/HRA/DCRA PLANS	0.00
11-2-00-0-471.31 INS W/H-MADISON	-93.46
11-2-00-0-471.33 INS W/H BCBS	-9,182.58
11-2-00-0-471.34 INS W/H-UNUM	0.00
11-2-00-0-471.41 UNION DUES	0.00
11-2-00-0-471.50 CAR FRINGE BENEFIT	0.00

over →

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TOWN OF WATERBURY General Ledger
Balance Sheet Current Year - Period 3 Mar
General

Page 2 of 2
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Account	Curr Yr Pd 3 Mar Actual
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11-2-00-0-481.00 DEFERRED REVENUE	265,000.00
11-2-00-0-482.00 DEFERRED REV-DUXBURY FIRE	31,890.00
11-2-00-0-483.00 DEFERRED REVENUE-REC	4,801.00
11-2-00-0-484.00 DEFERRED REV-GRANTS	490,848.72
11-2-00-0-485.00 DEFERRED REV-HWY AID	62,190.10
11-2-00-0-491.00 TAX SALE FUNDS PAYABLE	0.00
11-2-00-0-491.01 TAX SALE ESCROW	0.00
11-2-00-0-491.02 ROAD CUT DEPOSIT	115.00
11-2-00-0-603.00 ENCUMBRANCES	0.00

Total Liability	915,160.28

FUND BALANCE	
11-3-00-0-760.00 FUND BALANCE	564,346.54
11-3-00-0-770.00 FUND BALANCE DESIGNATED	11,152.59

Total Prior Years Fund Balance	575,499.13

Fund Balance Current Year	-823,121.12

Total Fund Balance	-247,621.99

Total Liability, Reserves, Fund Balance	667,538.29
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