

Town of Waterbury 2025 Tax Rate Based on Proposed General Fund Budget

	2024	2025	Change from Prior Year	% Change from Prior Year
Property Taxes	4,402,429	4,460,945	58,516	1.3%
Total Value of Grand List (1)	\$ 7,975,557	\$ 8,037,965	62,408	0.8%
Municipal Tax Rate	0.5550	0.5550	(0.0000)	0.0%
Impact on \$300,000 Home	\$ 1,665.00	\$ 1,664.95	\$ (0.05)	0.0%

Notes:

The final tax rate is set by the Selectboard.

Town of Waterbury - 2025 Operating and Capital Budget Summary

Summary of All Revenues	2024 Adopted	2025 Proposed	Change from 2024	% Change from 2024	Notes
Tax Interest, Penalties & Fees	106,750	120,000	13,250	12.4%	Sign of higher taxes and economic conditions
Edward Farrar Utility District Charges	114,958	118,407	3,449	3.0%	
Payments on State Lands & Buildings	628,393	635,843	7,450	1.2%	
Clerk's Fees, Planning & Zoning Fees	110,000	180,000	70,000	63.6%	
Historical Society & Cemetery Revenue	45,200	37,000	(8,200)	-18.1%	
Recreation & Parks	345,779	254,500	(91,279)	-26.4%	Reduction based on need to priority safety
Library Fees and Grants	16,825	16,900	75	0.4%	
Highway State Aid and Misc. Revenue	127,949	152,750	24,801	19.4%	
Fire Department Contracts	131,190	128,740	(2,451)	-1.9%	
Interest Earnings & Misc. Revenue	30,700	47,150	16,450	53.6%	
Use of Fund Balances & Reserves					
Use of Tax Stabilization Fund	50,000	50,000	-	0.0%	
Use of Cemetery Trust Fund	40,000	30,000	(10,000)	-25.0%	As per verbal agreement in 2024
Use of Library Trust Fund	45,000	30,000	(15,000)	-33.3%	As per verbal agreement in 2024
Use of General Fund Balance	100,000	81,000	(19,000)	-19.0%	Desire is to reduce to \$0 over several years
Use of Fire Equipment Fund Balance	10,000	-	(10,000)	-100.0%	
Use of Reappraisal Fund	-	29,499	29,499	NA	Pays for lister to become full-time
Use of Flood Reserve		30,000	30,000	NA	\$100,000 set aside in 2024
Total Revenues	1,902,745	1,941,789	39,044	2.1%	
Summary of All Expenditures					
General Govt, Including Debt Service	1,199,342	1,318,803	119,461	10.0%	Includes all HRA costs
Police & Ambulance Expenses	543,511	676,591	133,080	24.5%	Major increase for ambulance, police
Fire Department, Including Debt Service	814,317	737,595	(76,722)	-9.4%	Debt paid off in 2024
Solid Waste, Health Officer & Social Services	67,864	58,079	(9,786)	-14.4%	
Parks & Recreation, Including Debt Service	668,166	605,094	(63,072)	-9.4%	See note above
Planning & Zoning	247,737	337,409	89,671	36.2%	
Highway, Including Debt Service	1,393,716	1,401,708	7,992	0.6%	
Library, Including Debt Service	636,018	631,572	(4,445)	-0.7%	
Cemeteries	90,020	72,401	(17,620)	-19.6%	We have now found the appropriate summer crew
Capital Expenses					
Highway Capital (Roads, Bridges, Equipment)	565,000	510,000	(55,000)	-9.7%	Non LOT Expenses
Recreation Capital	26,000	10,000	(16,000)	-61.5%	Non LOT Expenses
Fire Capital	10,000	-	(10,000)	-100.0%	
Special Articles	43,483	43,483	-	0.0%	Assume no change
Total Expenses	6,305,174	6,402,734	97,560	1.5%	

Tax Levy: Difference Between Revenues and Expenditures	4,402,429	4,460,945	58,516	1.3%
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2025 LOT Plan		
Action Item	Estimated Cost	Notes
Gravel Roads	150,000	Gravel Road Rebuilds - includes trucking. Estimated 5,000 yards of material to utilize.
New Fire Truck	126,667	Finance 2025 truck, LOT pays over 3-years. Can be financed internally.
Highway Capital Fund	25,000	Fund will end 2024 with estimated -(\$500,000). Plan to rebuild slowly.
Recreation Facility Planning/Estimating	17,500	Develop sketch plans and estimate costs. Plan on 2027 bond vote if end result suggests a feasible and desirable facility
Public Works Vehicle	103,333	15-yaRrd tandem dump truck, financed over 3-years. Can be financed internally.
Housing Trust Fund	75,000	Injection of funding
Card Access/Security System	25,000	Town Hall card access system consistent with staff request Includes ease of entry for renters.
Pool	55,000	Paintiing with flexicoat multi surface paint as per 2024.
Planning/Conservation	50,000	Funding as needed to complete Town plan. Likely reduction based on availability of grants
Total 2025 Cost	627,500	Should be able to fund consultant work on municipal plan if grant funds not awarded.
Estimated Balance: Beginning of Year	120,000	
Estimated Annual Revenues	750,000	
Estimated Balance: End of Year	242,500	

General Government, Public Safety and Municipal Building Draft 2025 Budget: 1-10-25									
Revenues	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 as of 12-1-24	2025 Budget	Change from Prior Year	% Change from Prior Year	Notes
11-6-00-1-003.00 TAX INTEREST	23,877	27,708	26,277	28,500	30,843	33,000	4,500	15.8%	
11-6-00-1-004.00 TAX PENALTY	39,426	38,636	46,283	48,000	40,367	48,000	-	0.0%	
11-6-00-1-005.00 TAX SALE COSTS	86	292	1,510	250	616	1,000	750	300.0%	
11-6-00-1-010.00 .225 OF 1% SCHOOL TAXES	27,360	26,983	29,977	30,000	35,291	38,000	8,000	26.7%	
11-6-00-2 OTHER GOVERNMENTS									
11-6-00-2-001.00 VILLAGE ADMIN SERVICE FEE	91,800	96,390	111,610	114,958	114,958	118,407	3,449	3.0%	
11-6-00-2-002.00 TRAFFIC CONTROL INCOME	441	1,506	582	1,500	622	1,500	-	0.0%	
11-6-00-2-010.00 PILOT	330,765	388,635	400,163	420,000	383,027	420,000	-	0.0%	I believe 2024 was an abberation, but want to be careful in 2025.
11-6-00-2-012.00 MILEAGE REIMB-FED EXCISE	95	158	-	100	905	100	-	0.0%	
11-6-00-2-013.00 FOREST & PARKS	91,660	92,843	92,843	92,843	92,843	92,843	-	0.0%	
11-6-00-2-014.00 CURRENT USE	106,426	107,643	115,636	115,550	120,235	123,000	7,450	6.4%	Stable, mild annual increases
11-6-00-2-014.01 CURRENT USE CHANGE TAX	6,577						-		
11-6-00-2-015.00 RAILROAD TAX	2,679	1,339	2,679	2,600	-	2,600	-	0.0%	
11-6-00-2-016.00 GG-PZ RE-WRITE	-	3,408	17,500	-		-	-		
11-6-00-2-016.02 STATE GRANT-GG-VTRANS Lia	31,268	-		-		-	-		
11-6-00-2-016.03 STATE GRANT PZ-RESERVOIR	2,328	(638)	4,030						
11-6-00-2-016.04 STATE GRANT-PZ TREES	-	-							
11-6-00-2-016.07 Covid Relief Grants	-	-							
11-6-00-2-016.11 MERP Grant				-	4,000		-		
11-6-00-3 USER FEES	-								
11-6-00-3-001.02 Leases & Rent-BLDG & GROU	25	25	25	-	35	-	-		
11-6-00-4 SERVICE FEES	-								
11-6-00-4-001.00 TOWN CLERK FEES	101,493	75,435	63,588	60,000	55,675	60,000	-	0.0%	Interest rates lowering should help, but also driven by lack of housing for sale
11-6-00-4-002.00 ANIMAL CONTROL INCOME	6	-	-	-	-	-	-		
11-6-00-4-010.00 FROM HISTORICAL SOCIETY	3,000	-	20,046	27,350	7,722	15,000	(12,350)	-45.2%	Equals expense. Reimbursement for employing historian
11-6-00-7-001.01 FROM REAPPRAISAL FUND	-	-	-	-	3,793	29,499	29,499	NA	75% of cost of lister moving to full-time. Will phase out over time.
11-6-00-8 DEBT SERVICE	-								
11-6-00-8-001.00 INT ON SWEEP & CD'S	1,787	6,918	55,379	25,500	37,630	41,950	16,450	64.5%	Based on actuals
11-6-00-8-002.00 FROM TAX STABILIZATION FU	-	50,000	50,000	50,000	-	50,000	-	0.0%	5% of fund as per prior years. But I question the need for a tax stabilization fund now that the town has a local option tax. I suggest thinking about this fund as a potential down payment on a large, future capital expense.
11-6-00-9 MISCELLANEOUS	-								
11-6-00-9-001.00 Interest			-	5,500	7,500	7,500	2,000	36.4%	
11-6-00-9-001.01 Transfer In LOT				-	104,800	-	-		
11-6-00-9-003.00 Trans in ARPA-Eligible Us	-	-	459,515				-		
Transfer in - Flood funding as set aside by SB						30,000	30,000		\$100,000 set aside in 2024 from undesignated fund balance. Pays for consultant/grant writing fees, plus natural disaster coordinator
11-6-00-9-099.00 MISCELLANEOUS	3,769	614	1,930	1,000	5,867	1,000	-	0.0%	
11-6-00-9-099.01 Clerk Grant				-	5,000		-		
Subtotal Revenue	864,867	917,895	1,499,572	1,018,151		1,113,399	95,248	9.4%	
Subtotal Excluding ARPA	864,867	917,895	1,040,058	1,018,151		1,113,399	95,248	9.4%	

General Government, Public Safety and Municipal Building Draft 2025 Budget: 1-10-25									
Revenues	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 as of 12-1-24	2025 Budget	Change from Prior Year	% Change from Prior Year	Notes
Expenditures									
11-7-10-1-110.00 GG-Regular Pay	352,314	310,985	314,726	296,938	259,617	301,952	5,014	1.7%	
11-7-10-1-111.00 GG-Natural Disaster Coordinator			8,125	10,000	-	5,000	(5,000)	-50.0%	Planned advertisement in December/January
11-7-10-1-115.00 GG-Selectboard	6,500	6,500	6,500	6,500	6,250	6,500	-	0.0%	
11-7-10-1-115.02 GG-Clerk/Assistant	58,043	84,343	70,763	90,731	84,044	93,907	3,176	3.5%	
11-7-10-1-115.03 GG-Listers	1,500	1,500	1,500	1,500	1,500	1,500	-	0.0%	
11-7-10-1-120.01 GG-LISTER-Reg Pay	48,530	50,636	53,246	55,507	74,941	86,901	31,394	56.6%	Partially funded by reappraisal fund
11-7-10-1-120.02 GG-Historical Society-Cle	8,472	9,915	26,105	27,350	15,106	15,000	(12,350)	-45.2%	Expenses and revenues match. This is a zero sum line item
11-7-10-1-210.00 GG-Ins-Health	84,463	95,194	100,852	101,244	96,947	80,803	(20,441)	-20.2%	
11-7-10-1-210.11 GG-Ins-Deductibles/Transition Costs					-	95,000	95,000	NA	Entire amount budgeted in this account, includes one time transition costs
11-7-10-1-210.03 GG-Life,Disability, LTC I	3,777	4,577	4,302	4,200	5,398	4,200	-	0.0%	
11-7-10-1-220.00 GG-Ins-Social Sec	36,082	35,729	38,757	37,372	33,970	39,073	1,701	4.6%	
11-7-10-1-220.02 GG-Child Care Contribution			-	-	3,431	7,500	7,500	NA	New tax as of 7/1/24
11-7-10-1-230.00 GG-Retirement	21,055	23,381	25,944	28,453	24,595	32,577	4,124	14.5%	Mild rate increases
11-7-10-1-250.00 GG-Ins-Unemployment	1,676	1,658	1,826	1,780	1,468	1,780	-	0.0%	
11-7-10-1-260.00 GG-Workers Compensation	3,221	3,017	2,532	2,900	3,121	3,200	300	10.3%	
11-7-10-2-330.00 GG-Computer Services	15,107	20,443	15,571	18,000	15,052	17,000	(1,000)	-5.6%	
11-7-10-2-330.01 GG-Tax Mapping	2,502	1,200	1,500	5,000	-	5,000	-	0.0%	
11-7-10-2-330.03 GG-Prof Services-Other	7,279	13,354	11,635	10,000	15,690	32,000	22,000	220.0%	Flood grants manager. Pay out of floods fund. See line 49
11-7-10-2-330.4 GG-Payroll System			-	3,500	260	-	(3,500)	-100.0%	Embedded in recreation budget
11-7-10-2-333.00 GG-Legal Service	11,247	3,765	10,700	10,000	10,159	10,000	-	0.0%	Major drivers of 2024 are now behind us.
11-7-10-2-340.00 GG-Clerical/Video Meeting	1,635	1,515	400	1,850	12	1,850	-	0.0%	
11-7-10-2-340.01 GG-Voting Machine/Electio	5,220	4,492	1,287	5,200	2,067	5,200	-	0.0%	
11-7-10-2-530.00 GG-Utilities-Tele/Interne	5,243	6,537	6,492	6,800	7,638	8,000	1,200	17.6%	
11-7-10-2-531.00 GG-Postage	6,134	7,460	6,355	7,000	5,597	7,000	-	0.0%	
11-7-10-2-540.00 GG-Advertising	330	500	472	700	1,165	1,100	400	57.1%	
11-7-10-2-550.01 GG-Website	8,070	1,707	1,675	2,000	996	2,000	-	0.0%	
11-7-10-2-550.02 GG-Printing-Annual Report	1,293	1,759	1,545	1,850	1,822	1,875	25	1.4%	
11-7-10-2-610.00 GG-Office Supplies	11,340	14,221	9,863	12,500	10,772	11,500	(1,000)	-8.0%	
11-7-10-3-430.00 GG-To MBOF	53,245	68,000	62,085	59,331	59,331	58,780	(551)	-0.9%	
11-7-10-5-240.00 GG-Training	4,433	361	2,235	3,500	1,679	2,500	(1,000)	-28.6%	
11-7-10-5-240.01 GG-Manager's Prof Dev	190	3,287	239	2,000	1,232	1,750	(250)	-12.5%	
11-7-10-5-241.00 GG-Association Dues	1,120	1,124	1,542	1,200	35	1,200	-	0.0%	
11-7-10-5-330.00 Trans to Reappraisal Fund	-	75,000	15,000	15,000	-	-	(15,000)	-100.0%	Will restart once reappraisal begins to wind down
11-7-10-5-580.00 GG-Travel & Meals	438	823	1,000	1,000	1,225	1,500	500	50.0%	
11-7-10-6-330.00 GG-Commercial Audit	23,580	24,340	25,000	25,000	28,416	28,500	3,500	14.0%	
11-7-10-6-490.00 GG-County Taxes	84,519	65,233	69,505	68,300	68,259	69,750	1,450	2.1%	
11-7-10-6-520.00 GG-Ins-Prop & Liability	19,617	17,135	19,781	15,150	17,004	17,250	2,100	13.9%	
11-7-10-6-560.00 GG-VLCT Dues	7,390	7,840	8,132	8,225	8,380	8,450	225	2.7%	
11-7-10-6-830.00 GG-Bank Charges	942	768	42	1,000	1,473	1,500	500	50.0%	
11-7-10-6-950.00 GG-Memorial Day/July 4th	12,000	14,015	17,676	16,000	16,498	18,000	2,000	12.5%	
11-7-10-6-960.00 MISC Expenses	-	-	4,170	-	-	-	-	-	
11-7-10-6-990.00 GG-Unclassified/Tax abate	28	31	3,769	50	4	250	200	400.0%	
11-7-10-7-741.00 GG-New Equipment	3,085	1,890	-	6,500	1,661	5,000	(1,500)	-23.1%	

General Government, Public Safety and Municipal Building Draft 2025 Budget: 1-10-25									
Revenues	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 as of 12-1-24	2025 Budget	Change from Prior Year	% Change from Prior Year	Notes
11-7-10-9-950.01 GG-Senior Citizens	12,500	12,500	32,500	32,500	32,500	32,500	-	0.0%	No requested increase
11-7-10-9-950.05 GG-To Cemetery Fund	5,000	15,000	15,000			-	-		
11-7-10-9-950.06 GG-To Historical Society	2,040	1,870	1,940	2,400	2,300	2,400	-	0.0%	
11-7-10-9-950.07 GG-ECON DEV TO RW	53,170	54,355	51,289	91,166	75,680	95,000	3,834	4.2%	Assume 4%. ED reports increase will be inflationary
11-7-10-9-950.08 APRA EFUD/CV FIBER	-	50,000				-	-		
11-7-10-9-950.12 APRA WASI					76,000	-	-		
11-7-10-9-950.09 ARPA Downstreet						-	-		
11-7-10-9-950.10 ARPA EFUD			150,000						
11-7-10-9-950.14 ARPA Stowe St. Alleyway			20,000			-	-		
11-7-10-9-950.13 ARPA Sr. Center Kitcher			10,551		10,005				
Subtotal General Government Expenses	984,327	1,117,962	1,234,129	1,097,197	1,083,300	1,221,748	124,551	11.4%	
Subtotal Excluding ARPA	984,327	1,067,962	1,053,578	1,097,197	997,295	1,221,748	124,551	11.4%	
General Government Debt: Municipal Building				102,145		97,056	(5,089)	-5.0%	Cost will slowly decline, but bond has many years
11-7-20 PUBLIC SAFETY	-								
11-7-20-5-330.00 PS-Contracted Services	374,251	287,949	385,000	415,000	313,513	477,222	62,222	15.0%	As per contract. We may receive credit in the event of turnover
11-7-20-5-330.04 WASI	39,770	54,064	79,070	128,511	128,511	199,369	70,858	55.1%	Believe we can have future increased that are inflationary.
Public Safety Subtotal	414,020	342,013	464,070	543,511	442,024	676,591	133,080	24.5%	
Fund 76: Municipal Building Operating Fund Revenue									
76-6-00-1-002.00 MBOF-TRANSFERS FROM GF	158,490	174,460	163,489	59,311	59,311	58,780	(531)	-0.9%	
76-6-00-1-002.01 MBOF-TRANSFERS FROM LIB	181,615	194,140	179,325	64,272	64,272	67,358	3,086	4.8%	
76-6-00-1-002.02 MBOF-ROOM RENT	860	1,720	2,505	2,500	3,705	3,600	1,100	44.0%	
Transfer in LOT Revenue						25,000			Card access/security system for town hall. Paid for by LOT
76-6-00-9-001.00 MBOF-INTEREST	(7)	(11)	(221)	-		-			
Subtotal Revenue	340,958	370,309		126,083	127,288	154,738	28,655	22.7%	2023 Ended with fund balance of \$66,611 in MBOF. 2024 will likely end with balance of \$50,000 due to costs associated with maintenance of heating system
Expenditures									
76-7-34-3-411.00 MBOF-Water/Sewer	1,194	1,285	1,486	2,005	1,308	2,000	(5)	-0.2%	
76-7-34-3-622.00 MBOF-Electricity	31,581	25,410	22,030	29,000	24,775	30,000	1,000	3.4%	
76-7-34-3-623.00 MBOF-Propane-Heat	6,489	6,273	7,040	6,500	2,962	7,200	700	10.8%	
76-7-34-5-310.00 MBOF-Public Works Directo	12,960	17,785	12,745	15,988	15,988	15,988	-	0.0%	
76-7-34-6-424.00 MBOF-Grounds Maintenance	1,147	17,785	4,152	5,000	-	4,800	(200)	-4.0%	Some 2024 expenses in public works will be moved
76-7-34-6-430.00 MBOF-Building Maintenance	58,068	57,041	67,176	55,110	91,536	67,000	11,890	21.6%	Heating/cooling challenges
76-7-34-6-440.00 MBOF-Card Access/Security System						25,000			Card access/security system for town hall
76-7-34-6-520.00 MBOF-Ins-Prop & Liability	12,252	10,510	11,211	10,000	2,445	2,750	(7,250)	-72.5%	
76-7-34-7-741.01 MBOF-Trans to Reserve	-	20,000							
Subtotal Expenses	123,692	156,089	125,840	123,603	139,014	154,738	31,135	25.2%	

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1	Waterbury Parks & Recreation Draft 2024 Budget: 1-10-25										
2		2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2024 as of 12-1-24		2025 Budget	Change from Prior Year	% Change from Prior Year	Notes
43											
44	Expenditures: Parks & Recreation Non-Pool Programs										
45	11-7-52-1-110.00 Recreation Salaries	58,073	89,410	72,824	126,500	113,049		134,691	8,191	6.5%	
46	11-7-52-1-120.00 DC-Summer Program Pay	83,980	157,849	174,305	160,000	116,396		88,000	(72,000)	-45.0%	See note above
47	11-7-52-1-120.01 After School Programs	20,917	17,191	7,918	24,000	11,460		15,000	(9,000)	-37.5%	
48	11-7-52-1-120.02 Other Programs	244	501	447	-	3,757		3,800	3,800	NA	
49	11-7-52-1-210.00 Health Insurance	9,732	6,026	8,865	36,350	20,872		26,955	(9,395)	-25.8%	
50	11-7-52-1-210.02 Life, Disability, LTC Ins	517	605	687	1,000	4,055		3,800	2,800	280.0%	
51	11-7-52-1-220.00 DC-Ins-Social Sec	12,431	18,256	19,823	23,753	18,540		18,474	(5,279)	-22.2%	
52	11-7-52-1-250.00 DC-Ins-Unemployment	1,378	1,145	1,108	1,196	1,194		1,300	104	8.7%	
53	11-7-52-1-230.00 Retirement	3,566	5,085	4,750	8,602	5,265		9,597	995	11.6%	
54	11-7-52-1-260.00 DC-Ins-Workers Comp	10,395	12,905	8,441	12,500	13,437		13,500	1,000	8.0%	
55	11-7-52-1-290.00 DC-Clothing & Safety Wear	2,717	2,514	1,782	2,250	2,598		2,250	-	0.0%	
56	11-7-52-2-423.00 DC-Supplies & Cleaning	895	647	2,750	2,750	3,003		3,250	500	18.2%	
57	11-7-52-2-431.00 DC-Equipment Maintenance	218	106	334	200	-		2,000	1,800	900.0%	
58	11-7-52-5-240.00 DC-Training & Red Cross	195	990	152	500	640		1000	500	100.0%	
59	11-7-52-5-320.00 DC-Field Trips	-	10,101	10,156	3,000	2,077		2,500	(500)	-16.7%	
60	11-7-52-5-610.00 DC-Programs	49,201	5,647	8,069	5,000	7,010		5,000	-	0.0%	
61	11-7-52-5-610.01 MC-Mini Camps	2,537	3,809	2,815	3,000	1,729		3,000	-	0.0%	
62	11-7-52-6-520.00 DCMC-Ins-Prop & Liability	137	1,470	1,878	1,600	1,755		1,755	155	9.7%	
63	11-7-52-6-990.00 DCMC-Unclassified	2,171	-	443	1,000	705		1,000	-	0.0%	
64	11-7-52-7-741.00 DC-New Equipment	-	4,835	705	2,500	2,190		2,250	(250)	-10.0%	
65	11-7-53-2-330.00 REC-Computer Services	3,215	4,555	7,621	4,500	6,674		6,750	2,250	50.0%	
66	11-7-53-2-530.00 REC-Tele/TV/Internet	365	653	1,232	1,250	2,091		2,200	950	76.0%	
67	11-7-53-2-531.00 REC-Postage	152	226	219	200	162		200	-	0.0%	
68	11-7-53-2-540.00 REC-Advertising	1,087	-	1,034	1,250	939		1,250	-	0.0%	
69	11-7-53-2-610.00 REC-Office Supplies	1,326	638	166	750	601		750	-	0.0%	
70	11-7-53-3-411.00 REC-Water & Sewer	1,260	1,271	1,330	1,325	742		1,250	(75)	-5.7%	
71	11-7-53-3-430.00 REC-Building Maintenance	646	643	825	1,500	2,185		3,000	1,500	100.0%	
72	11-7-53-3-622.00 REC-Electricity	552	1,179	790	1,200	608		1,100	(100)	-8.3%	
73	11-7-53-3-624.00 REC-Fuel-Heat	772	1,851	814	1,900	1,182		1,900	-	0.0%	
74	11-7-53-3-624.01 REC-Fuel Equip & Service	1,273	714	1,401	500	-		500	-	0.0%	
75	11-7-53-4-626.00 REC-Gasoline & Mileage	503	3,420	2,516	2,250	706		1,500	(750)	-33.3%	
76	11-7-53-5-240.00 Training	2,000	-	-	500	640		500	-	0.0%	
77	11-7-53-5-241.00 REC-Association Dues	190	-	609	500	260		500	-	0.0%	
78	11-7-53-5-310.00 REC-Public Works Director	-	-	2,300	2,300	2,300		2,300	-	0.0%	
79	11-7-53-6-520.00 REC-Ins-Prop & Liability	1,150	-	-	-	-		-	-	-	
80	11-7-53-7-741.00 REC-New Equipment	1,773	2,725	91	-	-		-	-	-	
81	11-7-53-7-820.00 REC Debt Principal	-	-	943	960	529		-	(960)	-100.0%	
82	11-7-53-7-830.00 REC Debt Interest	-	-	186	170	156		-	(170)	-100.0%	
83	11-7-53-9-960.00 REC-To Capital Fund	10,000	75,000	59,500	26,000	7,405		10,000	(16,000)	-61.5%	Reduction, but LOT used for pool repairs

	A	C	D	E	F	G	H	I	J	K	L
1	Waterbury Parks & Recreation Draft 2024 Budget: 1-10-25										
2		2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2024 as of 12-1-24		2025 Budget	Change from Prior Year	% Change from Prior Year	Notes
84									-		
85	Expenditures Subtotal	285,568	431,967	409,832	462,756	356,911		372,822	(89,934)	-19.4%	
86											
87	Parks Maintenance Expenditures										
88	11-7-54-1-110.00 PARKS-Regular Pay	23,240	29,002	37,136	31,437	12,656		48,451	17,014	54.1%	
89	11-7-54-1-120.00 PARKS-Part-time Pay	21,658	17,003	3,281	8,500	46,816		15,000	6,500	76.5%	2024 costs will be distributed between parks, cemeteries, and EFUD
90	11-7-54-1-210.00 PARKS-Ins Health	8,135	11,284	16,902	11,000	23,694		11,633	633	5.8%	
91	11-7-54-1-210.02 PARKS-Life, Disability, L	267	482	544	450	599		550	100	22.2%	
92	11-7-54-1-220.00 PARKS-Ins-Social Security	4,038	3,519	2,522	3,055	4,550		4,854	1,799	58.9%	
93	11-7-54-1-230.00 PARKS-Retirement	1,425	1,885	-	2,138	759		3,452	1,314	61.5%	
94	11-7-54-1-250.00 PARKS-Ins-Unemployment	689	558	331	156	154		175	19	12.2%	
95	11-7-54-1-260.00 PARKS-Ins-Workers Comp	2,618	2,105	548	650	694		750	100	15.4%	
96	11-7-54-3-411.00 PARKS-Water	2,924	4,431	3,643	3,070	2,160		3,000	(70)	-2.3%	
97	11-7-54-3-424.00 PARKS-Grounds Maint	22,224	22,067	22,090	20,000	16,512		20,000	-	0.0%	
98	New - Field Maintenance			-	5,000	1,836		2,500	(2,500)	-50.0%	
99	New - Tennis Court Maintenance				1,000	1,365		1,500	500	50.0%	
100	New - Playground Maintenance				3,000	136		250	(2,750)	-91.7%	
101	New - Community Garden Maintenance				1,000	904		1,000	-	0.0%	
102	11-7-54-3-431.00 PARKS-Equip Maint	1,007	1,988	2,986	2,250	5,727		2,500	250	11.1%	
103	11-7-54-3-622.00 PARKS-Electricity	3,224	3,636	2,923	3,500	3,025		3,500	-	0.0%	
104	11-7-54-3-626.00 PARKS-Fuel-gas	3,339	3,833	1,842	2,000	4,098		4,000	2,000	100.0%	Reflects actuals
105	11-7-54-5-310.00 PARKS-Public Works Direct	690	590	2,365	2,365	2,365		2,365	-	0.0%	
106	11-7-54-6-520.00 PARKS-Ins-Prop & Liabilit	1,118	1,960	1,878	1,450	1,267		1,500	50	3.4%	
107	11-7-54-7-741.00 PARKS-New Equipment	647	2,249	619	1,750	3,226		1,000	(750)	-42.9%	
108	11-7-54-9-960.00 PARKS-To Capital Fund	1,500	3,300	-	-				-		
109											
110	Parks Expenditures Subtotal	98,744	109,894	99,611	103,771	132,542		127,980	24,209	23.3%	
111											
112	Grand Total										
113	Revenues	290,343	279,681	303,992	345,779	262,537		254,500	(91,279)	-26.4%	
114	Expenditures	458,915	637,299	605,160	669,119	591,934		605,094	(64,025)	-9.6%	
115											
116	Net Impact on Tax Levy: All Recreation Programs	168,572	357,618	301,168	323,340	329,397		350,594	27,254	8.4%	Capital fund is healthy. Option to reduce transfer by \$10,000
117											
118											
119	Capital Fund - Revenues										
120	75-6-00-1-002.02 Transfers from GF-Rec Dep	20,000	75,000	7,039	26,000	7,405		10,000	(16,000)	-61.5%	
121	75-6-00-9-001.00 INTEREST	(5)	83	544	-						
122	75-6-00-1-002.01 Grants		1,355	60							

	A	C	D	E	F	G	H	I	J	K	L
1	Waterbury Parks & Recreation Draft 2024 Budget: 1-10-25										
2		2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2024 as of 12-1-24		2025 Budget	Change from Prior Year	% Change from Prior Year	Notes
123	Donations & Garden Fees					1,035					
124	LOT Transfer						72,500	72,500	NA		Use of LOT funds to coat pool. Hope to buy several years with this maintenance
125											
126	Revenues Subtotal	19,995	76,438	7,642	26,000	8,440		82,500			
127											
128	Capital Fund - Expenditures										
129	75-7-34-7-430.00 Recreation Buildings	761	670	1,821	2,000	2,015		(2,000)		-100.0%	
130	75-7-54-7-460.00 Field Improvements	14,850	4,197	385	3,000	15	5,000	2,000		66.7%	
131	75-7-54-7-460.01 Pool Improvements	4,064	88	53			55,000	55,000	NA		Use of LOT funds to coat pool. Hope to buy several years with this maintenance
132	75-7-54-7-460.02 Tennis Court Improvement	-	1,602	570				-			
133	75-7-54-7-460.03 Playground Equipment	-	-	1,100	1,000			(1,000)	NA		
134	75-7-54-7-460.04 Skatepark			1,111				-			
135	75-7-54-7-460.09 Community Gardens	1,011	1,063	786		130		-			
136	75-7-54-7-460.10 Rec Van	66,194	205			4,100		-			
137	75-7-54-7-460.11 Pool Study	-	-	2,956	-			-			
138	New - Mowers						20,000	20,000	NA		
139	New - Rec Facility Study						17,500				
140	Hope Davey Accessibility Improvements	-			20,000	1,245	5,000	(15,000)	NA		
141	Unclassified					2,537		-			
142											
143											
144	Expenditures Subtotal	86,879	7,825	8,783	26,000	7,505		102,500			
145											
146	Net Gain (Loss) of Capital Fund	(66,884)	68,614	(1,141)	-	935		(20,000)			

	A	E	F	G	H	I	J	K	L	M	N
1	Highway Department Draft 2025 Budget: 1-10-2025										
2	Revenues	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 as of 12/1	2025 Proposed	Change from Prior Year	% Change from Prior Year	Notes	
3	11-6-00-2-016.08 VT STATE HIGHWAY AID	120,497	122,039	179,363	122,649	186,504	122,650	1	0.0%	Standard 2025 payment accelerated by state. Will be booked in 2025	
4	11-6-00-2-016.09 VT STATE HIGHWAY GRANTS	19,849	-	9,227				-			
5	11-6-00-2-001.02 STATE GRANT TREES	1,100	3,250	531				-			
6	11-6-00-2-018.00 HWY FED EXCISE TAX	228	1,524		1,200	-	-	(1,200)	NA		
7	11-6-00-3-001.01 HIGHWAY LABOR/MATERIALS	7,175	-		2,000	-	2,000	-	0.0%		
8	11-6-00-4-001.00 POOL CROSS CHARGES	1,350	-					-			
9	11-6-00-4-012.01 OVERWEIGHT PERMITS & MISC	1,090	1,080	1,180	1,100	1,140	1,100	-	0.0%		
10	11-6-00-8-003.00 HWY LOAN PROCEEDS	1,233	968	1,201	1,000	-	1,000	-	0.0%		
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	1,167	325	6				-			
14	FEMA Reimbursement: 2023 Flood					297,712	10,000	10,000	NA	Additional 2023 reimbursement forthcoming	
15	FEMA Reimbursement: 2024 Flood						16,000	16,000	NA	Expected reimbursement above and beyond net costs	
16								-			
17	Subtotal Revenues	153,689	224,187	626,508	127,949	485,356	152,750	24,801	19.4%		
18								-			
19	Expenditures	-						-			
20	11-7-12-1-110.00 HW-Full-time Pay	355,261	374,633	433,878	401,141	360,351	398,717	(2,424)	-0.6%	New hire replaces veteran	
21	11-7-12-1-120.00 HW-Part-time Pay	5,850	-	-	-	-	-	-			
22	11-7-12-1-130.00 HW - Overtime Pay	33,532	34,002	-	36,000	46,489	45,000	9,000	25.0%		
23	11-7-12-1-210.00 HW-Ins-Health	76,962	72,964	55,024	82,170	55,196	65,039	(17,131)	-20.8%	Includes extra plan for individual on leave	
24	11-7-12-1-210.02 HW-Life,Disability,LTC In	4,061	3,877	3,845	3,925	4,215	4,400	475	12.1%		
25	11-7-12-1-220.00 HW-Ins-Social Sec	30,338	32,343	34,208	30,687	31,123	33,944	3,257	10.6%		
26	11-7-12-1-230.00 HW-Retirement	23,330	25,404	30,606	29,726	23,914	31,060	1,334	4.5%		
27	11-7-12-1-250.00 HW-Ins-Unemployment	1,622	1,767	1,738	1,692	1,675	1,743	51	3.0%		
28	11-7-12-1-260.00 HW-Ins-Workers Comp	47,907	46,570	36,686	51,650	55,586	56,000	4,350	8.4%	Expect rising costs for several years due to claims history	
29	11-7-12-1-290.00 HW-Clothing & Safetywear	6,705	6,817	7,451	9,500	5,509	8,250	(1,250)	-13.2%		
31	11-7-12-2-530.00 HW-Utilities-Tele/Interne	3,559	3,998	3,934	4,000	3,952	4,250	250	6.3%		
32	11-7-12-2-610.00 HW-Office Supplies	310	116	451	500	735	800	300	60.0%		
33	11-7-12-2-660.00 HW-Stormwater fees	2,216	1,976	1,839	2,875	4,176	4,200	1,325	46.1%		
34	11-7-12-2-741.01 HW-Small Tools	1,734	2,128	2,552	2,800	2,624	2,800	-	0.0%		
35	11-7-12-3-411.00 HW-Utilities-Water	463	492	514	450	400	450	-	0.0%		
36	11-7-12-3-424.00 HW-Grounds Maintenance	3,000	2,000	567	3,500	758	6,000	2,500	71.4%	Increased maintenance in public gardens and green spaces	
37	11-7-12-3-430.00 HW-Building Maintenance	7,419	6,170	6,007	6,350	7,759	8,250	1,900	29.9%		
38	11-7-12-3-441.00 HW-Rent	4,815	4,960	-	-	-	-	-			
39	11-7-12-3-622.00 HW-Utilites-Electricity	2,544	3,014	2,197	4,500	2,352	4,250	(250)	-5.6%		
40	11-7-12-3-622.01 HW-Street Lights	31,851	29,790	31,659	32,805	28,566	32,805	-	0.0%		
41	11-7-12-3-623.00 HW-Fuel-Propane	4,834	10,705	7,473	11,150	6,766	11,150	-	0.0%		
42	11-7-12-3-624.00 HW-Fuel-heat	4,697	-	-	-	-	-	-			
43	11-7-12-3-624.01 HW-Fuel Equip & Service	550	1,525	3,042	750	8,676	1,000	250	33.3%		
44	11-7-12-4-431.00 HW-Vehicle & Equipment Maint	32,114	49,888	37,405	95,000	85,988	112,000	17,000	17.9%		
45	11-7-12-4-626.00 HW-Fuel-gas	6,518	8,958	9,694	10,000	5,706	8,000	(2,000)	-20.0%		
46	11-7-12-4-627.00 HW-Fuel-Diesel	48,690	83,070	57,115	72,500	56,428	62,500	(10,000)	-13.8%		
47	12-7-30-5-240.00 HW-Tuition	-	227	90	-	-	-	-			
48	11-7-12-5-310.00 HW-Public Works Director	32,690	42,205	34,310	41,867	34,325	41,867	-	0.0%		
49	11-7-12-5-320.00 HW-Training	-	-	-	1,000	50	2,500	1,500	150.0%	Training for new hires	
50	11-7-12-5-330.00 HW-Tree Maintenance	7,720	3,000	1,440	7,000	5,223	8,000	1,000	14.3%		

	A	E	F	G	H	I	J	K	L	M	N
1	Highway Department Draft 2025 Budget: 1-10-2025										
2	Revenues	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 as of 12/1	2025 Proposed	Change from Prior Year	% Change from Prior Year	Notes	
51	11-7-12-5-330.01 HW-Engineering	1,633	10,172	2,437	2,500	8,113	5,000	2,500	100.0%		
52	11-7-12-5-450.00 HW-Contractors	15,376	19,547	14,380	20,000	27,403	20,000	-	0.0%	2024 costs partially flood driven. Some expenses will be moved to grounds maintenance	
53	11-7-12-5-460.00 HW-Summer Maint	25,714	24,096	26,586	31,000	27,773	32,500	1,500	4.8%	Rename to summer pavement repairs	
54	11-7-12-5-460.01 HW-Bridge,Culvert,Guardra	7,245	6,630	18,938	8,500	7,365	10,000	1,500	17.6%		
55	11-7-12-5-460.05 HW-Emergency Road Repairs	-	30,003	-	-	-	-	-	-		
56	11-7-12-5-611.00 HW-Chloride	11,311	9,113	10,120	11,500	15,930	15,000	3,500	30.4%		
57	11-7-12-5-611.01 HW-Salt	42,776	39,679	50,292	55,000	30,597	55,000	-	0.0%	Mild ending to 2023/2024 winter	
58	11-7-12-5-611.02 HW-Sand	44,352	38,922	50,556	50,000	24,639	50,000	-	0.0%	Mild ending to 2023/2024 winter	
59	11-7-12-5-650.00 HW-Gravel	30,013	47,033	34,790	40,000	68,993	40,000	-	0.0%	2024 driven by mud season, plus materials for flood recovery	
60	11-7-12-5-650.01 HW-Stone	7,605	6,260	7,592	10,000	51,883	15,000	5,000	50.0%	2024 driven by mud season, plus materials for flood recovery	
61	11-7-12-5-650.02 HW-Gravel Resurfacing	31,345	21,708	32,301	20,000	40,132	25,000	5,000	25.0%	Equipment rentals, flood driven	
62	11-7-12-5-741.00 HW-Traffic Control Materi	3,941	21,999	21,240	34,900	25,242	36,000	1,100	3.2%	Line striping and road signs	
63	11-7-12-5-990.00 HW-Unclassified	7,955	133	823	100	69	250	150	150.0%		
64	11-7-12-6-520.00 HW-Ins-Prop & Liability	19,496	23,319	20,943	18,300	26,944	27,000	8,700	47.5%		
65	11-7-12-7-741.00 HW-New Equipment	1,119	2,200	2,192	2,500		2,500	-	0.0%		
66	11-7-12-8-820.00 HW-Existing Debt-Principa	-	-	125,924	129,043	120,214	98,216	(30,827)	-23.9%	Reduction as 2024 LOT used to pay down principal	
67	11-7-12-8-820.01 HW-Existing Debt Interest	-	-	11,629	16,834	11,493	15,267	(1,567)	-9.3%		
68	11-7-12-9-960.00 HW-To Capital Fund	584,755	794,000	1,055,000	565,000	565,000	510,000	(55,000)	-9.7%	New vehicle purchased with LOT allows for reduction.	
69								-			
70	Subtotal Expenditures	1,615,936	1,947,414	2,289,467	1,958,715	1,890,336	1,911,708	(47,007)	-2.4%		
71	Excluding Capital	1,031,181	1,153,414	1,234,467	1,393,715	1,325,336	1,401,708	7,993	0.6%		

Public Works Capital Needs Draft 2025 Budget: 1-10-25

Revenue	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 as of 12-1-24	2025 Proposed	Change from Prior Year	% Change from Prior Year	Notes
70-6-00-1-002.01 STATE GRANTS	-	175,000	102,310		61,713				
70-6-00-1-002.02 Transfer from Hwy Fund	584,755	794,000	1,055,000	565,000	565,000	510,000	(55,000)	-9.7%	
70-6-00-1-002.03 Transfer from Reserve Fnd	-	-							
70-6-00-2-010.00 PILOT	20,000								
70-6-00-9-001.00 INTEREST	(96)	(1,778)	(10,623)						
70-6-00-9-001.01 SECURITITES GAIN/LOSS	-	-							
70-6-00-9-099.00 MISC INCOME	-	-							
70-6-00-1-002.00 SALE OF ASSETS	850	22,600	17,200						
70-6-00-1-002.05 Downtown Grant-State	-	170,000							
70-6-00-8-003.00 LOAN PROCEEDS	-				155,000	310,000	310,000	NA	\$310,000 for new tandem dump truck. Financed over 3-years with LOT
70-6-00-1-022.04 HWY VEH CIP FROM PARKS	1,500	3,300							
70-6-00-1-022.05 Transfer from Cemetery	-	500	3,000						
LOT Proceeds - Gravel Roads						150,000	150,000	NA	\$150,000 for gravel roads, \$103,333 for first year of truck payment
LOT Proceeds - Rebuild Fund Balance						25,000			
Total Revenue	607,009	1,163,622	1,166,887	565,000	781,713	995,000	430,000	76.1%	
Expenditures									
70-7-30-7-460.00 Class III Paving	382,992	83,773	135,000	180,000	325,483	180,000	-	0.0%	Kneeland flats, top of Barnes Hill.
70-7-30-7-460.01 Class II Paving	38,609	292,098	270,000	270,000	187,263	270,000	-	0.0%	Kneeland flats, top of Barnes Hill.
70-7-30-7-450.00 Downtown Projects	30,024	65,777			24,257		-		
70-7-30-7-450.01 Main Street Projects	231,065	13,921			318		-		
70-7-30-7-460.00 Sidewalk Repair/Replace	61,761	16,276	30,000			-	-		
70-7-30-7-460.01 Bridge Improvements	52,856	22,127		75,000	59,856	25,000	(50,000)	-66.7%	FEMA matching funds
70-7-30-7-460.02 Culvert Improvements		37,429		20,000	9,240	20,000	-	0.0%	FEMA matching funds
70-7-30-7-460.03 Upgrade to Structures	6,008						-		
70-7-30-7-460.05 Building Improvements	61,452	33,977	45,000	20,000		15,000	(5,000)	-25.0%	
70-7-30-7-460.08 Reservoir Rd		159,592					-		
70-7-30-7-460.09 ARPA Bridges			435,000		160,596	-	-		
70-7-30-7-460.10 Gravel Road Rebuild			60,000		9,401	150,000	150,000	NA	5,000 yards of gravel/stone, plus road fabric as needed. Cost includes delivery. Our department will do overlay of material on gravel roads
70-7-30-7-460.11 Quarry Study			20,000				-		
70-7-30-7-990.00 Unclassified	6,000						-		
York Rake					2,400		-		
70-7-30-7-740.00 Loader		115,900					-		
70-7-30-7-740.08 Roadside mower							-		
70-7-30-7-742.00 Trucks	148,585	4,157			7,528		-		
70-7-30-7-742.05 One Ton			140,000		66,705		-		
70-7-30-7-742.06 Pick-up		77,673					-		
70-7-30-7-742.08 Excavator	91,000		95,000				-		
70-7-54-7-740.00 Gravely Tractor	13,800						-		
70-7-54-7-740.03 Hydro Seeder/Trailer	16,207	10,500					-		
70-7-54-7-740.11 Chloride Trailer			8,500				-		
New 15-Yard Tandem Dump Truck						310,000	310,000	NA	Request is to order vehicle in December 2024 pending voter approval.
70-7-54-7-740.12 Cemetery Vehicle			15,000						
Total Expenditures	1,140,358	933,200	1,253,500	565,000	853,047	970,000	405,000	71.7%	

Waterbury Public Library Draft 2025 Budget: 1-10-25

Revenues	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 as of 12-1-24	2025 Proposed	Change from Prior Year	% Change from Prior Year	Notes
13-6-00-1-001.00 CURRENT YEAR TAXES									
13-6-00-2-001.00 TOWN OF DUXBURY	-	-		3,500	3,500	3,500	-	0.0%	
13-6-00-2-016.00 LIBRARY GRANTS	3,000	4,785	936	800	300	800	-	0.0%	
13-6-00-3-001.00 RENT-BLDG & GROUNDS	50	25	100	25	100	100	75	300.0%	
13-6-00-4-001.00 FEES AND MISC	672	1,081	800	1,000	2,550	1,000	-	0.0%	
13-6-00-4-001.01 DONATIONS	11,328	11,565	8,544	10,000	9,220	10,000	-	0.0%	
13-6-00-4-001.02 NON-RESIDENT FEES	4,425	5,250	5,175	1,500	375	1,500	-	0.0%	
13-6-00-8-001.00 FROM TRUST FUND	26,365	30,000	21,033	45,000		30,000	(15,000)	-33.3%	As per verbal agreement with Commissioners
Total Revenue	45,839	52,706	36,589	61,825	16,045	46,900	(14,925)	-24.1%	
Expenditures	-								
13-7-60-1-110.00 LB-Regular Pay	201,539	227,710	249,299	278,500	252,724	289,053	10,553	3.8%	No above standard raises, but increase in hours for one employee from 37.5 to 40
13-7-60-1-120.00 LB-Part Time Pay	8,668	6,165	4,781	5,000	2,381	4,500	(500)	-10.0%	
13-7-60-1-210.00 LB-Ins-Health	12,012	9,726	26,887	49,188	38,269	37,876	(11,312)	-23.0%	
13-7-60-1-210.02 LB-Life,Disability,LTC In	2,597	3,033	3,021	3,120	3,369	3,400	280	9.0%	
13-7-60-1-220.00 LB-Ins-Social Sec	16,015	17,903	19,780	21,688	19,515	22,457	769	3.5%	
13-7-60-1-230.00 LB-Retirement	10,372	13,314	15,640	12,800	12,249	13,060	260	2.0%	
13-7-60-1-240.01 LB-Commissioner Training				-	-	500	500	NA	Minor, but meaningful for new Commissioners
13-7-60-1-250.00 LB-Ins-Unemployment	1,485	1,342	1,264	1,100	1,093	1,250	150	13.6%	
13-7-60-1-260.00 LB-Ins-Workers Comp	2,577	2,800	2,460	3,150	3,379	3,400	250	7.9%	
13-7-60-2-330.00 LB-Computer Service	6,202	3,740	4,074	5,500	1,751	5,500	-	0.0%	
13-7-60-2-330.01 LB-Software Licensing	3,274	2,760	2,723	3,350	3,028	3,350	-	0.0%	
13-7-60-2-431.00 LB-Equip Lease & Maint	1,674	2,043	2,113	1,900	1,730	1,900	-	0.0%	
13-7-60-2-530.00 LB-Telephone-Internet	2,923	3,464	3,478	3,500	3,871	3,900	400	11.4%	
13-7-60-2-531.00 LB-Postage	2,549	1,445	2,360	2,200	2,543	2,550	350	15.9%	
13-7-60-2-610.00 LB-Office Supplies	5,146	3,619	1,807	3,000	2,732	3,000	-	0.0%	
13-7-60-3-430.00 To-MBOF	182,965	72,190	63,034	64,272	64,272	67,358	3,086	4.8%	
13-7-60-5-240.00 LB-Professional Development	107	215	564	750	744	1,250	500	66.7%	
13-7-60-5-241.00 LB-Dues	338	360	49	300	-	300	-	0.0%	
13-7-60-5-550.00 LB-Programs	3,651	3,547	3,020	3,500	2,700	3,500	-	0.0%	
13-7-60-5-580.00 LB-Mileage Reimb	51	380	644	500	505	750	250	50.0%	
13-7-60-5-610.01 LB-Program Supplies	1,341	2,271	2,708	3,000	1,990	3,000	-	0.0%	
13-7-60-5-640.00 LB-Books/E-Books/Collection	28,926	27,464	28,622	31,500	24,929	31,500	-	0.0%	
13-7-60-6-520.00 LB-Ins-Prop & Liability	1,100	1,140	1,543	950	1,065	1,100	150	15.8%	
13-7-60-6-990.00 LB-Unclassified	-	-	2,255	-	32	100	100	NA	
13-7-60-6-990.01 LB-Purchased by Donation	11,328	13,023	7,226	10,000	7,839	10,000	-	0.0%	
13-7-60-6-990.02 Grant Funded Expenses	-	4,737	461	800	787	800	-	0.0%	
13-7-60-7-743.00 LB-New Equipment	3,791	4,702	2,238	4,500	234	5,000	500	11.1%	
13-7-60-8-820.00 LB - Debt Principal & Interest		121,950	116,201	121,950	112,802	111,218	(10,732)	-8.8%	Slow and steady reduction until bond paid off.
Total Expenditures	510,632	551,044	568,251	636,018	566,534	631,572	(4,445)	-0.7%	

Waterbury Fire Department Draft 2025 Budget: 1-10-25

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 as of 12-1-24	2025 Proposed	Change from Prior Year	% Change from Prior Year	Notes
Revenue									
11-6-00-2-021.00 DUXBURY FIRE CONTRACT	115,362	113,000	114,190	127,560	127,560	125,000	(2,560)	-2.0%	
11-6-00-2-021.01 MORETOWN FIRE CONTRACT	2,500	2,500	3,525	3,631	-	3,740	109	3.0%	3% inflator added
Local Option Tax Revenue									
Miscellaneous Revenue					1,618				
Total Revenue	117,862	115,500	117,715	131,190	129,178	128,740	(2,451)	-1.9%	
Expenditures									
11-7-21-1-116.00 FD-Regular Pay	22,296	27,510	28,704	29,852	-	30,000	148	0.5%	
11-7-21-1-120.00 FD-Part-time Pay	47,739	50,000	50,000	58,000	45,725	54,000	(4,000)	-6.9%	
11-7-21-1-210.00 FD-Ins-Life & Disability	2,724	2,900	2,950	3,068	2,605	3,000	(68)	-2.2%	
11-7-21-1-220.00 FD-Ins-Social Sec	5,358	5,930	6,021	6,721	3,498	6,426	(295)	-4.4%	
11-7-21-1-250.00 FD-Ins-Unemployment	74	95	75	324	334	324	-	0.0%	
11-7-21-1-260.00 FD-Ins-Workers Comp	6,745	7,635	7,190	8,000	8,604	8,700	700	8.8%	
11-7-21-1-290.00 FD-Physicals & Vaccination	-	1,000	1,000	1,000	-	1,000	-	0.0%	
11-7-21-2-330.00 FD-Dispatching	84,060	86,600	92,860	104,100	88,759	107,223	3,123	3.0%	
11-7-21-2-431.00 FD-Equipment Maintenance	17,994	14,700	14,700	15,000	8,610	15,000	-	0.0%	
11-7-21-2-431.01 FD-Communications	6,889	7,000	7,500	8,500	-	8,500	-	0.0%	
11-7-21-2-530.00 FD-Tele/TV/Internet	9,989	10,340	10,500	10,500	10,096	10,500	-	0.0%	
11-7-21-2-610.00 FD-Office Supplies	325	500	550	550	-	550	-	0.0%	
11-7-21-2-630.00 FD-Canteen	-	125	250	250	260	125	(125)	-50.0%	
11-7-21-2-741.00 FD-Small Tools	-	500	500	500	2	500	-	0.0%	
11-7-21-3-411.00 FD-Utilities-Water	2,612	3,300	3,300	3,300	2,643	3,300	-	0.0%	
11-7-21-3-430.00 FD-Building Maintenance	30,519	30,580	30,580	33,580	39,818	33,580	-	0.0%	
11-7-21-3-622.00 FD-Utilities- Elect/Solar	8,169	8,470	9,500	9,500	11,596	11,500	2,000	21.1%	
11-7-21-3-623.00 FD-Heat/Generator	8,248	8,670	8,750	8,750	5,634	8,750	-	0.0%	
11-7-21-3-624.01 FD-Fuel Equip & Service	1,650	2,000	2,000	2,000	-	2,000	-	0.0%	
11-7-21-4-432.00 FD-Vehicle Maintenance	49,531	16,500	25,700	26,500	28,645	25,700	(800)	-3.0%	
11-7-21-4-626.00 FD-Fuel-gasoline	178	200	300	300	265	300	-	0.0%	
11-7-21-4-627.00 FD-Fuel-diesel	4,144	4,150	6,200	6,200	3,566	5,200	(1,000)	-16.1%	
11-7-21-5-241.00 FD-Dues	255	600	600	600	-	600	-	0.0%	
11-7-21-5-310.00 FD-Public Works Director	965	1,570	1,855	1,612	1,855	1,612	-	0.0%	
11-7-21-5-320.00 FD-Training	315	4,000	4,000	4,000	1,880	4,000	-	0.0%	
11-7-21-5-535.00 FD-Public Relations	-	350	350	350	334	350	-	0.0%	
11-7-21-5-580.00 FD-Travel	1,428	500	500	500	-	500	-	0.0%	
11-7-21-6-520.00 FD-Ins-Prop & Liability	16,000	15,555	21,046	16,500	18,535	18,750	2,250	13.6%	
11-7-21-6-990.00 FD-Unclassified	110	-	-	-	-	-	-	-	
11-7-21-7-741.00 FD-New Equipment	47,510	81,250	82,500	87,850	71,030	87,850	-	0.0%	
11-7-21-8-820.00 FD-Debt Principal	160,000	160,000	300,165	308,510	277,673	239,433	(69,077)	-22.4%	Lower due to use of 2024 LOT funds
11-7-21-8-830.00 FD-Debt Interest	54,593	50,160	61,970	57,900	57,273	48,321	(9,579)	-16.5%	Lower due to use of 2024 LOT funds
11-7-21-9-960.00 FD-To Capital Fund	192,000	206,010	-	-	-	-	-	-	
Total Expenditures	782,420	808,700	782,116	814,317	689,238	737,595	(76,722)	-9.4%	
Net Impact on Property Taxes	664,558	693,200	664,401	683,126	560,060	608,855	(74,272)	-10.9%	

Fire Department Capital Needs Draft 2025 Budget: 1-10-25

Revenue	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2024 as of 12/1	2025 Proposed	Change from Prior Year	% Change from Prior Year	Notes
73-6-00-1-002.00 SALES OF ASSETS	-	-			150,000		-		
73-6-00-1-002.02 Transfers from GF-Fire	192,000	206,010	-			-			
73-6-00-1-002.03 Transfer from Reserve Fnd	-	20,000							
73-6-00-8-003.00 LOAN PROCEEDS	-	-							
73-6-00-9-001.00 INTEREST	395	2,639	-	-		-			
Transfer from LOT Fund						380,000	NA	NA	
	-								
Total Revenue	192,395	228,649	-	-	150,000	380,000	NA	NA	
Expenditures	-	-							
73-7-21-7-742.03 Pumper E2	-								
73-7-21-7-742.04 Pumper E3	-								
73-7-21-7-742.11 SCBA Cascade System			80,569		0				
73-7-21-7-990.00 Unclassified	-								
73-7-34-7-430.02 Maple St Station Improvem	8,025		-						
73-7-34-7-430.03 Main St Station Improvem				10,000					
New Fire Vehicle						380,000	NA	NA	
Total Expenditures	8,025	-	80,569	10,000	-	380,000	370,000	3700.0%	

Waterbury Planning & Zoning Draft 2025 Budget: 1-10-25

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 as of 12-1-24		2025 Proposed	Change from Prior Year	% Change from Prior Year	Notes
Revenue										
11-6-00-4-070.01 PLANNING FEES	20,622	25,854	16,393	50,000	31,151		40,000	(10,000)	-20.0%	
New Line Item - Bylaw Modernization Grant	-	3,408	10,000				-			
New Line Item - Municipal Planning Grant							30,000	30,000	NA	Revenue matches expense. Believe we are in a good position to be awarded a grant
LOT Revenues							50,000			
Total Revenues	20,622	29,262	26,393	50,000	31,151		120,000	70,000	140.0%	
Expenditures	-	-								
11-7-70-1-110.00 PZ-Regular Pay	68,783	74,242	73,105	76,912	75,836		82,415	5,503	7.2%	
11-7-70-1-110.01 PZ-Temp Help					2,422			-	NA	
11-7-70-1-116.00 PZ-Zoning Administrator	32,325	46,067	50,754	61,808	56,281		65,804	3,996	6.5%	
11-7-70-1-210.00 PZ-Ins-Health	30,850	17,597	4,688	6,000	16,585		27,155	21,155	352.6%	Change in plan selections
11-7-70-1-210.02 PZ-Life, Disability, LTC	1,092	1,233	930	1,600	1,625		1,650	50	3.1%	
11-7-70-1-220.00 PZ-Ins-Social Sec	7,155	9,204	9,748	10,612	10,070		11,339	727	6.8%	
11-7-70-1-230.00 PZ-Retirement	7,372	8,671	8,853	9,433	7,729		12,495	3,062	32.5%	
11-7-70-1-250.00 PZ-Ins-Unemployment	372	404	563	536	534		536	-	0.0%	
11-7-70-1-260.00 PZ-Ins-Workers Comp	805	660	673	770	829		830	60	7.8%	
11-7-70-2-330.00 PZ-Professional Service	2,220	1,807	3,601	10,000	18,750		5,000	(5,000)	-50.0%	
New - Special Project - Town Plan Update							80,000	80,000	NA	Revenue matches expense. Believe we are in a good position to be awarded a grant
11-7-70-2-330.01 PZ-Special Proj-By-Law Wr	-		35,916		1,322		-	-		
11-7-70-2-330.02 PZ-Spec Proj-Reservoir	3,328	3,200	4,030	-			-	-		
11-7-70-2-330.03 PZ-Spec Proj-Trees	-						-	-		
11-7-70-2-330.05 PZ-SPECIAL PROJ-GREEN MNT	500	500			500		500	500		
11-7-70-2-330.06 Spec. Proj-Rec Master Pla	-	28,660	18,975	-			-	-		
11-7-70-2-333.00 PZ-Legal Service	9,816	7,073	3,879	20,000	7,299		9,000	(11,000)	-55.0%	
11-7-70-2-530.00 PZ-Telephone	730	1,033	970	1,050	1,247		1,350	300	28.6%	
11-7-70-2-531.00 PZ-Postage	475	443	547	600	174		600	-	0.0%	
11-7-70-2-540.00 PZ-Advertising	3,309	1,606	4,457	4,000	1,567		2,000	(2,000)	-50.0%	
11-7-70-2-550.00 PZ-Printing	-	13	-	100	15		100	-	0.0%	
11-7-70-2-610.00 PZ-Office Supplies	676	795	748	1,000	427		1,000	-	0.0%	
11-7-70-3-424.00 PZ-Beautification	4,264	1,660	2,201	8,000	-		-	(8,000)	-100.0%	Embedded in public works
11-7-70-5-240.00 PZ-Training-tuition	540	1,474	175	1,500	769		3,000	1,500	100.0%	
11-7-70-5-241.00 PZ-Publications	-		323	200	-		200	-	0.0%	
11-7-70-5-330.00 PZ-Mapping	2,400	2,800	1,519	3,000	3,000		3,000	-	0.0%	
11-7-70-5-560.00 PZ-Dues-Regional Planning	6,598	7,090	7,170	7,091	7,090		7,360	269	3.8%	
11-7-70-5-560.01 PZ-Central Vt Economic De	2,000	2,000	2,000	2,000	-		2,000	-	0.0%	
11-7-70-5-560.02 PZ-Dues VCDA	245	262	-	325	75		325	-	0.0%	
11-7-70-5-580.00 PZ-Travel	80	151	714	1,000	5		1,000	-	0.0%	
New 11-7-70-5-600.00 Software Suite				19,500	14,794		16,000	(3,500)	-17.9%	
11-7-70-6-990.00 PZ-Unclassified	-		549	-			100	100	NA	
11-7-70-9-950.00 PZ-Conservation Comm & Or	700	700	700	700	-		2,650	1,950	278.6%	
11-7-70-9-950.01 PZ-Revitalizing Waterbury	17,000	32,600	33,350				-	-		
Total Expenditures	203,637	251,945	271,138	247,737	228,944		337,409	89,671	36.2%	
Impact on Property Taxes	183,015	222,683	244,744	197,737	197,793		217,409	19,671	9.9%	

Cemetery Draft 2025 Budget: 1-10-25

Revenues	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 as of 12-1	2025 Budget	Change from Prior Year	% Change from Prior Year	Notes
11-6-00-1-001.00 PROPERTY TAXES-FROM GF	5,000	15,000	15,000	-		-			
11-6-00-1-002.00 CEMETERY LOT SALES	9,200	3,100	7,575	5,500	11,953	7,500	2,000	36.4%	
11-6-00-5-001.00 VAULT FEES	600	600	1,800	600	1,200	1,000	400	66.7%	
11-6-00-5-001.01 GRAVE OPENINGS	13,725	11,603	15,250	11,000	15,132	13,500	2,500	22.7%	No major changes
11-6-00-8-001.00 INTEREST			-	250	-	-			
11-6-008-001.01 FROM CEMETERY TRUST			-		-				
11-6-00-9-003.00 GAS TAX REFUND	-	70	-	-		-			
11-6-00-9-099.00 MISC	980	1,300		500	-	-			
Total Revenues	29,505	31,673	39,625	17,850	28,285	22,000	4,150	23.2%	
Expenditures									
11-7-73-1-110.00 CEM-Regular Pay	3,600	4,300	3,593	5,000	5,900	7,000	2,000	40.0%	
11-7-73-1-120.00 CEM-Part-time Pay	6,042	525	1,200	5,000	1,500	20,000	15,000	300.0%	More use of 2024 parks crew
11-7-73-1-220.00 CEM-Social Security	581	316	344	765	298	2,066	1,301	170.0%	
11-7-73-1-250.00 CEM-Insurance-Unemployem	74	78	81	40	50	40	-	0.0%	
11-7-73-1-260.00 CEM-Insurance-Worker Comp	628	316	508	350	377	350	-	0.0%	
11-7-73-2-741.00 CEM-Small Tools	-	-	114	-		-	-		
11-7-73-3-411.00 CEM-Utlities - Water	420	420	548	420	888	1,000	580	138.1%	
11-7-73-3-424.00 CEM-Grounds Maintenance	23,308	20,160	34,500	21,000	41	15,000	(6,000)	-28.6%	Major work done in 2023/2024
11-7-73-3-626.00 CEM-Fuel-Gasoline	300	600	1,000	600		-	(600)	-100.0%	
11-7-73-5-310.00 CEM-Public Works Director	445	510	960	1,545	960	1,545	-	0.0%	
11-7-73-5-330.00 CEM-Tree Maintenance	6,642	4,565	1,452	3,500	1,250	3,500	-	0.0%	
11-7-73-5-450.00 CEM-Contractors	22,481	29,848	96,600	50,000	552	20,000	(30,000)	-60.0%	Reduction from 2024 as we have found a solid summer crew
11-7-73-6-520.00 CEM-Ins. Prop & Liability	348	1,010	1,934	800	897	900	100	12.5%	
11-7-73-7-741.00 CEM-New Equipment	-	500	3,078	1,000	31	1,000	-	0.0%	
Transfer Out			14,400				-		
Total Expenditures	64,868	63,147	160,313	90,020	12,744	72,401	(17,620)	-19.6%	

Solid Waste, Health & Social Service Draft 2025 Budget: 1-10-25

Expenditures	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 as of 12-1-24	2025 Budget	Change from Prior Year	% Change from Prior Year	Notes
Landfill									
11-7-33-3-410.00 Landfill	35,448	37,317	37,317	37,317	37,317	37,317	-	0.0%	
11-7-33-3-450.00 Green Up Day	825	896	823	800	552	800	-	0.0%	
11-7-33-3-990.00 Unclassified				-	86				
Subtotal: Landfill	36,273	38,213	38,140	38,117	37,955	38,117	-	0.0%	
11-7-40 HEALTH & SOCIAL SERVICE									
11-7-40-1-116.00 Community Service Officer	-	-	15,000	8,000	-	1,000	(7,000)	-87.5%	
11-7-40-1-116.01 Health Officer	250			1,200	1,200	1,200	-	0.0%	
11-7-40-1-220.00 HS-Social Security	19	-	1,148	612	77	77	(536)	-87.5%	
11-7-40-1-250.00 HS-Unemployment	29			50	25	50	-	0.0%	
11-7-40-1-260.00 HS-Animal Control-Ins-WC	120	-	150	150	87	150	-	0.0%	
11-7-40-4-626.00 HS-Gas & Mileage	-	-	1,500	1,500	-	250	(1,250)	-83.3%	
11-7-40-5-330.00 HS-Pound Service	-	425	500	500	-	1,500	1,000	200.0%	
11-7-40-5-580.00 HS-Travel & Training	200	-	1,000	1,000	20	500	(500)	-50.0%	
11-7-40-6-520.00 HS-Ins-Prop & Liability	-	-	300	235	658	235	-	0.0%	
11-7-40-6-610.00 HS-Signs & Equipment	-	-	1,000	1,000	1,327	500	(500)	-50.0%	
11-7-40-6-990.00 HS-Damage Claims/Enforcem	-	768	2,000	2,000	-	1,000	(1,000)	-50.0%	
11-7-40-9-950.03 HS-Public Health	13,500	13,534	13,500	13,500	-	13,500	-	0.0%	
Subtotal: Health & Social Services	14,118	14,727	36,098	29,747	3,443	19,962	(9,786)	-32.9%	