

Town of Richmond  
 FY27 Budget Expenses  
 10/22/25

Chart of Account #	Expense Budget Accounts	Budget FY 2027	Budget FY 2024	Actual FY 2024	Budget FY 2025	Actual FY 2025	Budget FY 2026	Budget FY 2027	FY 26/27 % CHANGE
<b>TOWN ADMINISTRATION</b>									
<b>PAYROLL</b>									
10-7-10-0-10.00	Administration salaries		327,683	340,278	353,108	375,433	375,400	406,845	8.38%
10-7-10-0-10.00	Administration Bonus		-	-	-	-	168	173	3.14%
10-7-10-1-45.02	Animal Control Officer		3,000	3,202	3,000	3,492	2,187	2,250	2.86%
10-7-10-0-10.01	Delinquent Tax Collector		10,000	9,581	10,000	11,089	10,000	10,000	0.00%
10-7-10-0-10.05	Selectboard		5,000	5,000	5,000	5,000	5,000	5,000	0.00%
	Overtime		-	-	-	-	-	1,000	0.00%
10-7-10-0-10.30	Health insurance opt out		10,000	10,077	10,000	10,146	10,000	10,000	0.00%
10-7-10-0-11.00	SS/Medicare - Adm.		27,318	27,336	29,345	31,815	30,242	32,746	8.28%
10-7-10-0-11.01	Child Care Contribution Tax		-	-	-	1,657	1,772	1,915	8.07%
10-7-10-0-12.00	Municipal Retirement		20,736	21,982	22,646	24,934	24,996	29,768	19.08%
10-7-10-0-15.00	Health Insurance		20,817	23,084	23,611	30,561	39,522	70,198	77.62%
10-7-10-0-15.01	Health insurance HSA		1,044	973	901	560	368	-	-100.00%
	Dental Insurance		-	-	-	-	-	2,488	100.00%
10-7-10-0-15.03	Long term disability		1,750	1,637	1,740	1,695	2,160	1,860	-13.89%
	<b>TOTAL</b>		<b>427,348</b>	<b>443,150</b>	<b>459,351</b>	<b>496,382</b>	<b>501,815</b>	<b>574,243</b>	<b>14.43%</b>
<b>STAFF RELATED</b>									
10-7-10-1-42.00	Dues./Certifications/Licenses		350	70	350	185	100	200	100.00%
10-7-10-1-27.00	Training/Education (includes lodging & meals)		5,000	486	5,000	769	5,000	2,000	-60.00%
10-7-10-1-29.00	Travel - Adm.		250	37	400	408	400	450	12.50%
10-7-10-0-17.00	Recognitions/Awards		1,250	2,417	2,000	3,539	2,500	3,500	40.00%
	<b>TOTAL</b>		<b>6,850</b>	<b>3,010</b>	<b>7,750</b>	<b>4,901</b>	<b>8,000</b>	<b>6,150</b>	<b>-23.13%</b>
<b>ADMINISTRATIVE</b>									
10-7-10-3-48.00	General/PACIF Insurance		17,601	16,262	19,280	15,358	11,370	11,370	0.00%
10-7-10-0-15.04	Health insurance broker fees		2,300	3,520	2,500	2,690	3,500	3,500	0.00%
10-7-10-1-20.00	Office supplies		6,500	8,212	8,000	7,307	8,000	7,500	-6.25%
10-7-10-3-48.01	Town Center building insurance		6,100	7,128	8,155	7,290	10,279	10,279	0.00%
10-7-10-3-43.00	Legal		30,000	35,654	30,000	39,346	35,000	40,000	14.29%
10-7-10-3-46.00	Engineering Review		1,500	-	1,500	-	1,000	1,000	0.00%
10-7-10-3-80.03	Emergency management		500	-	500	-	-	-	0.00%
10-8-90-5-95.03	Flags		1,000	395	1,000	369	750	500	-33.33%
10-7-10-2-43.01	Fire protection		52,000	49,899	55,000	50,681	38,033	37,488	-1.43%
10-7-10-3-80.00	County tax		24,500	26,438	27,000	30,315	27,000	27,000	0.00%
	<b>TOTAL</b>		<b>142,001</b>	<b>147,508</b>	<b>152,935</b>	<b>153,356</b>	<b>134,932</b>	<b>138,637</b>	<b>2.75%</b>
<b>SUPPLIES</b>									
10-7-10-1-20.01	Recording books		3,600	2,029	3,000	2,857	3,000	3,000	0.00%
10-7-10-1-21.00	Postage - Adm.		9,500	9,410	9,000	7,412	9,500	9,500	0.00%
	<b>TOTAL</b>		<b>13,100</b>	<b>11,439</b>	<b>12,000</b>	<b>10,269</b>	<b>12,500</b>	<b>12,500</b>	<b>0.00%</b>
<b>ELECTION &amp; ANNUAL MEETING EXPENSES</b>									
10-7-10-1-45.03	Contract services election		5,000	2,975	8,000	1,927	5,000	5,000	0.00%
10-7-10-0-10.03	Election expenses		1,500	3,803	2,500	727	4,000	2,500	-37.50%
10-7-10-1-25.03	Town reports		5,000	2,642	3,000	4,944	4,000	5,000	25.00%
	<b>TOTAL</b>		<b>11,500</b>	<b>9,420</b>	<b>13,500</b>	<b>7,598</b>	<b>13,000</b>	<b>12,500</b>	<b>-3.85%</b>
<b>UTILITIES</b>									
10-7-10-1-30.00	Telephone/Internet		6,000	6,408	9,500	6,620	9,500	7,000	-26.32%
10-7-10-1-30.01	Cell Phones - Adm		-	-	1,000	917	1,000	1,000	0.00%
10-7-10-2-31.00	Heat		10,000	9,177	10,500	7,453	10,500	10,000	-4.76%
10-7-10-2-32.00	Electric		13,000	13,672	13,500	11,506	14,000	12,000	-14.29%
10-7-10-2-33.00	Water and Sewer		8,000	4,560	8,000	4,642	6,500	5,000	-23.08%
10-7-10-2-34.00	Trash removal		2,500	2,468	2,500	2,453	3,000	3,000	0.00%
	<b>TOTAL</b>		<b>39,500</b>	<b>36,285</b>	<b>45,000</b>	<b>33,591</b>	<b>44,500</b>	<b>38,000</b>	<b>-14.61%</b>
<b>CONTRACTED ADMINISTRATIVE SERVICES</b>									
10-7-10-1-23.00	Website administration		3,850	3,399	4,000	3,779	3,500	4,000	14.29%
10-7-10-1-24.00	Advertising - Adm.		3,000	4,915	3,000	4,614	4,500	4,500	0.00%
10-7-10-1-45.00	Contract services admin		8,000	16,130	8,000	16,827	8,000	15,000	87.50%
10-7-10-1-45.05	Contract services technology support		25,500	30,806	28,000	33,133	32,000	35,000	9.38%
10-7-10-3-44.00	Contracted services independent Auditors		10,000	10,700	13,000	16,967	15,000	31,100	107.33%
10-7-10-3-42.01	VLCT membership dues		6,595	6,595	6,797	6,797	6,947	6,947	0.00%
	<b>TOTAL</b>		<b>56,945</b>	<b>72,545</b>	<b>62,797</b>	<b>82,116</b>	<b>69,947</b>	<b>96,547</b>	<b>38.03%</b>
<b>EQUIPMENT PURCHASES (UNDER 5K), REPAIRS, MAINTENANCE</b>									
10-7-10-1-45-06	Technology equipment		6,000	2,898	4,000	2,616	4,000	4,000	0.00%
10-7-10-1-22.00	Office equipment		10,000	6,148	10,000	2,781	7,500	5,000	-33.33%
	<b>TOTAL</b>		<b>16,000</b>	<b>9,046</b>	<b>14,000</b>	<b>5,397</b>	<b>11,500</b>	<b>9,000</b>	<b>-21.74%</b>
<b>BUILDING &amp; INFRASTRUCTURE REPAIRS &amp; MAINTENANCE</b>									
10-7-10-2-62.00	Building maintenance		15,000	44,067	15,000	34,239	25,000	30,000	20.00%
10-7-10-2-62.01	Landscaping & tree maintenance		1,500	2,066	1,500	465	3,000	2,000	-33.33%
10-7-10-1-45.07	Contracted Grounds Maintenance		50,000	32,815	35,000	40,472	40,000	40,000	0.00%
	<b>TOTAL</b>		<b>66,500</b>	<b>78,948</b>	<b>51,500</b>	<b>75,176</b>	<b>68,000</b>	<b>72,000</b>	<b>5.88%</b>
<b>COMMUNITY SERVICES</b>									

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10-7-10-1-45-08	Community Well Being		5,000	4,831	5,000	5,000	5,000	5,000	0.00%
10-8-90-5-95.04	Greater Burlington Industrial Corp. (GBIC)		-	200	200	200	200	200	0.00%
10-8-90-5-95.06	Mount Mansfield Community TV (MMCTV)		-	5,000	5,000	5,000	5,000	5,000	0.00%
<b>TOTAL</b>			<b>5,000</b>	<b>10,031</b>	<b>10,200</b>	<b>10,200</b>	<b>10,200</b>	<b>10,200</b>	<b>0.00%</b>
<b>TOTAL ADMINISTRATIVE EXPENSES</b>			<b>784,744</b>	<b>821,383</b>	<b>829,033</b>	<b>878,985</b>	<b>874,394</b>	<b>969,777</b>	<b>10.91%</b>

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<b>ASSESSORS</b>									
10-7-12-1-45.00	Contract Assessing Services		31,000	32,730	32,000	24,403	34,000	34,000	0.00%
10-7-12-3-47.00	Tax map maintenance		1,500	4,795	1,500	-	3,000	1,500	-50.00%
10-7-90-1-91.00	Reappraisal reserve		14,500	14,500	15,000	15,000	7,500	7,500	0.00%
<b>TOTAL ASSESSORS EXPENSES</b>			<b>47,000</b>	<b>52,025</b>	<b>48,500</b>	<b>39,403</b>	<b>44,500</b>	<b>43,000</b>	<b>-3.37%</b>

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<b>PLANNING AND ZONING</b>									
<b>PAYROLL</b>									
10-7-15-0-10.00	Salaries		131,107	140,778	147,139	143,338	155,258	163,530	5.33%
	Bonus -		-	-	-	-	-	-	0.00%
10-7-15-0-10.01	Overtime		1,000	-	1,000	-	1,000	1,000	0.00%
	Health Insurance Opt Out		-	-	-	-	-	5,000	100.00%
10-7-15-0-11.00	SS/Medicare - Adm.		10,172	10,358	11,407	10,257	12,032	13,054	8.49%
10-7-15-0-11.01	Child Care Contribution Tax		-	-	-	554	688	688	0.00%
10-7-15-0-12.00	Municipal retirement		8,917	9,556	10,367	9,987	11,329	12,340	8.92%
10-7-15-0-15.00	Health Insurance		50,411	56,421	59,124	51,218	51,521	25,770	-49.98%
10-7-15-0-15.01	Health Insurance HSA		-	-	-	276	368	500	35.87%
	Dental Insurance		-	-	-	-	-	899	100.00%
10-7-15-0-15.03	Long term disability		850	978	900	788	660	930	40.91%
10-7-15-0-15.04	Internship Stipend		2,000	-	2,000	-	2,000	-	-100.00%
	<b>TOTAL</b>		<b>204,457</b>	<b>218,091</b>	<b>231,937</b>	<b>216,419</b>	<b>234,856</b>	<b>223,711</b>	<b>-4.75%</b>
<b>STAFF RELATED</b>									
10-7-15-1-42.00	Dues/Certifications/Licenses		750	180	750	360	500	500	0.00%
10-7-15-1-27.00	Training/Education (includes lodging & meals)		1,000	1,446	2,500	1,094	2,500	3,000	20.00%
10-7-15-1-29.00	Travel		1,000	465	250	367	1,000	1,000	0.00%
	<b>TOTAL</b>		<b>2,750</b>	<b>2,091</b>	<b>3,500</b>	<b>1,821</b>	<b>4,000</b>	<b>4,500</b>	<b>12.50%</b>
<b>ADMINISTRATIVE</b>									
10-8-90-5-95.08	Regional Planning Dues CCRPC		5,842	5,842	6,335	6,335	6,750	6,673	-1.14%
10-7-15-1-20.00	Office supplies		3,000	688	1,500	1,562	1,500	1,600	6.67%
10-7-15-1-21.00	Postage - PZ		800	199	500	500	1,000	500	-50.00%
10-7-15-1-24.00	Advertising - PZ		3,500	1,512	3,000	1,946	3,000	3,000	0.00%
10-7-15-1-43.01	Transportation Planning		20,000	5,448	10,000	7,220	2,500	10,000	300.00%
	<b>TOTAL</b>		<b>33,142</b>	<b>13,689</b>	<b>21,335</b>	<b>17,563</b>	<b>14,750</b>	<b>21,773</b>	<b>47.61%</b>
<b>UTILITIES</b>									
10-7-15-1-20.02	Cell Phones		-	-	1,000	1,107	1,000	1,000	0.00%
	<b>TOTAL</b>		<b>-</b>	<b>-</b>	<b>1,000</b>	<b>1,107</b>	<b>1,000</b>	<b>1,000</b>	<b>0.00%</b>
<b>CONTRACT SERVICES</b>									
10-7-15-1-45.00	Contract services Planning & Zoning		5,000	200	5,000	140	5,000	2,500	-50.00%
10-7-15-3-43.01	Engineering		2,000	205	2,000	-	2,000	2,000	0.00%
	<b>TOTAL</b>		<b>7,000</b>	<b>405</b>	<b>7,000</b>	<b>140</b>	<b>7,000</b>	<b>4,500</b>	<b>-35.71%</b>
<b>EQUIPMENT PURCHASES (UNDER 5K), REPAIRS, MAINTENANCE</b>									
10-7-15-1-20.01	Office equipment (copier) month to month		3,000	1,368	1,500	3,250	1,500	1,500	0.00%
	Office equipment (computer & accesories)		-	-	-	-	-	1,500	100.00%
	<b>TOTAL</b>		<b>3,000</b>	<b>1,368</b>	<b>1,500</b>	<b>3,250</b>	<b>1,500</b>	<b>3,000</b>	<b>100.00%</b>
<b>RESERVES</b>									
10-7-15-3-43.02	Legal Reserve (10K reserve balance limit)		5,000	7,890	10,000	10,000	10,000	10,000	0.00%
	<b>TOTAL</b>		<b>5,000</b>	<b>7,890</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>0.00%</b>
<b>TOTAL PLANNING &amp; ZONING</b>			<b>255,349</b>	<b>243,534</b>	<b>276,272</b>	<b>250,301</b>	<b>273,106</b>	<b>268,484</b>	<b>-1.69%</b>

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<b>POLICE DEPARTMENT</b>									
<b>PAYROLL</b>									
10-7-20-0-10.00	Regular salaries		384,599	20,810	346,580	98,349	375,242	558,432	48.82%
10-7-20-0-10.07	Bonus		-	-	797	-	-	-	0.00%
10-7-20-0-10.06	On-call hours		11,500	-	12,000	-	-	-	0.00%
10-7-20-0-10.99	Overtime		20,000	444	15,000	18,808	15,000	15,000	0.00%
10-7-20-0-10.30	Health insurance opt out		5,000	962	5,000	-	-	-	0.00%
10-7-20-0-11.00	Social Security/Medicare		34,425	2,115	29,597	7,919	30,049	44,154	46.94%
10-7-20-0-11-.01	Child Care Contribution Tax		-	-	-	350	1,717	2,523	46.94%
10-7-20-0-12.00	Municipal retirement		40,392	1,486	39,351	12,607	42,205	64,877	53.72%
10-7-20-0-15.00	Health insurance		87,243	1,119	76,947	35,298	119,438	152,962	28.07%
10-7-20-0-15.01	Health insurance HSA		522	-	-	548	1,035	702	-32.17%
	Dental & Eye Insurance		-	-	-	-	-	6,899	100.00%
10-7-20-0-15.03	Long term disability		2,070	11	1,920	498	2,230	2,325	4.26%
10-7-20-0-15.04	Short Term disability		600	12	720	158	720	600	-16.67%
10-7-20-0-10.05	Life insurance		2,000	-	2,000	109	2,000	2,000	0.00%
	<b>TOTAL</b>		<b>588,351</b>	<b>26,960</b>	<b>529,912</b>	<b>174,644</b>	<b>589,636</b>	<b>850,474</b>	<b>44.24%</b>
<b>STAFF RELATED</b>									
	Dues/Fees/Licenses		-	-	-	-	-	200	100.00%
10-7-20-1-27.00	Training/Education (includes lodging & meals)		5,000	-	5,000	-	3,200	5,000	56.25%
10-7-20-1-16.00	Employee Uniforms (Shirts, Hats, Jackets, Pants, Vests, Boots)		10,000	5,401	10,000	7,481	5,000	5,000	0.00%
10-7-20-3-20.02	Employee Gear (firearms, handcuffs, duty belts, batons, holsters)		-	-	-	-	10,500	10,500	0.00%
10-7-20-0-10.04	Constable training		500	-	500	-	500	500	0.00%
10-7-20-1-29.00	Travel (mileage) as long as we keep take home cars		500	197	500	-	-	-	0.00%
	<b>TOTAL</b>		<b>16,000</b>	<b>5,598</b>	<b>16,000</b>	<b>7,481</b>	<b>19,200</b>	<b>21,200</b>	<b>10.42%</b>
<b>ADMINISTRATIVE</b>									
10-7-20-1-22.02	General/PACIF insurance		23,910	24,211	26,854	33,944	39,013	39,013	0.00%
10-7-20-1-20.00	Office supplies Admin		2,500	1,028	2,500	452	500	500	0.00%
10-7-20-1-22.05	Recruitment (recruitment, job fairs, videos, advertising)		-	-	-	-	-	1,000	100.00%
	<b>TOTAL</b>		<b>26,410</b>	<b>25,239</b>	<b>29,354</b>	<b>34,396</b>	<b>39,513</b>	<b>40,513</b>	<b>2.53%</b>
<b>SUPPLIES</b>									
10-7-20-5-50.00	Cruiser Fuel: Gas		25,000	316	25,000	3,123	15,000	15,000	0.00%
10-7-20-5-50.02	Cruiser Fuel: Electric		1,000	422	1,000	151	750	-	-100.00%
10-7-20-3-20.00	Police supplies (Amunition, Taser Cartridges, OC, Targets)		5,000	7,692	5,000	5,698	4,000	4,000	0.00%
10-7-20-1-28.00	Forensic testing & Evidence Collection Equipment		500	-	500	-	500	1,000	100.00%
	<b>TOTAL</b>		<b>31,500</b>	<b>8,430</b>	<b>31,500</b>	<b>8,972</b>	<b>20,250</b>	<b>20,000</b>	<b>-1.23%</b>
<b>UTILITIES</b>									
10-7-20-1-30.00	Telephone/Internet		10,500	7,789	8,500	7,052	8,500	7,500	-11.76%
10-7-20-1-30.01	Cell phones and Vehicle Laptop monthly fees		-	-	2,000	2,407	2,000	3,000	50.00%
	<b>TOTAL</b>		<b>10,500</b>	<b>7,789</b>	<b>10,500</b>	<b>9,460</b>	<b>10,500</b>	<b>10,500</b>	<b>0.00%</b>
<b>CONTRACTS/LEASES</b>									
10-7-20-1-22.04	Contract Services Chief of Police		-	386,485	78,000	74,130	78,000	-	-100.00%
10-7-20-1-22.03	Contract Services Patrol		-	-	-	233,108	-	-	0.00%
10-7-20-2-20.10	Polygraph testing		800	-	800	-	250	250	0.00%
10-7-20-1-16.01	Body Cameras		4,000	2,919	4,000	2,919	4,000	4,000	0.00%
10-7-20-1-16.02	Tasers		-	-	-	-	5,000	4,000	-20.00%
10-7-20-1-22.00	Office equipment (Copier & DPS)		8,000	3,483	8,000	3,299	5,000	5,000	0.00%
	Security Camaras for Police Department		-	-	-	-	-	2,100	100.00%
	Technology Services - Simple Route???		-	-	-	-	-	2,500	100.00%
	<b>TOTAL</b>		<b>12,800</b>	<b>392,887</b>	<b>90,800</b>	<b>313,456</b>	<b>92,250</b>	<b>17,850</b>	<b>-80.65%</b>
<b>EQUIPMENT PURCHASES (UNDER 5K), REPAIRS, MAINTENANCE</b>									
	Office Equipment (non contract)		-	-	-	-	-	2,000	100.00%
10-7-20-3-35.00	Equipment repair (eliminating)		1,500	-	1,500	805	-	-	0.00%
10-7-20-5-52.00	Police cruiser repair		8,000	6,999	8,000	2,175	10,000	10,000	0.00%
10-7-20-5-52.19	Police cruiser tires		3,500	6,498	3,500	1,771	-	1,500	100.00%
10-7-20-1-22.01	Computers & Accessories (Officer Toughbooks)		1,500	102	1,500	4,158	3,000	4,500	50.00%
	<b>TOTAL</b>		<b>14,500</b>	<b>13,599</b>	<b>14,500</b>	<b>8,909</b>	<b>13,000</b>	<b>18,000</b>	<b>38.46%</b>
<b>COMMUNITY RELATIONS</b>									
10-7-20-3-95.21	Community Relations (Halloween candy, stickers, coffe with a cop)		-	191	1,200	868	1,200	1,200	0.00%
10-7-20-5-50.01	Community Outreach Howard Center		10,000	9,490	-	-	-	-	0.00%
10-8-90-5-95.20	Chittenden Unit for Special Investigations		-	-	3,431	3,431	6,853	8,750	27.68%
	<b>TOTAL</b>		<b>10,000</b>	<b>9,681</b>	<b>4,631</b>	<b>4,299</b>	<b>8,053</b>	<b>9,950</b>	<b>23.56%</b>
<b>RESERVES</b>									
10-7-20-0-15.06	K9 Reserve		-	-	-	-	100	100	0.00%
10-7-20-0-90.01	Police Capital Reserve		-	-	-	-	-	135,000	100.00%
	<b>TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>135,100</b>	<b>100.00%</b>
<b>TOTAL POLICE DEPARTMENT</b>			<b>710,061</b>	<b>490,183</b>	<b>727,197</b>	<b>561,616</b>	<b>792,502</b>	<b>1,123,587</b>	

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Chart of Account #	Expense Budget Accounts	Budget FY 2027	Budget FY 2024	Actual FY 2024	Budget FY 2025	Actual FY 2025	Budget FY 2026	Budget FY 2027	FY 26/27 % CHANGE
<b>LIBRARY DEPARTMENT</b>									
<b>PAYROLL</b>									
10-7-35-0-10.00	Salaries		194,486	204,390	216,437	213,180	222,814	229,360	2.94%
10-7-35-0-10.01	Bonus		-	-	1,892	1,706	168	173	3.13%
10-7-35-0-10.30	Health insurance opt out		5,000	5,039	5,000	5,458	5,000	5,000	0.00%
10-7-35-0-11.00	Social Security/Medicare		15,360	14,720	17,196	1,598	17,555	18,059	2.87%
10-7-35-0-11.01	Child Care Contribution Tax		-	-	-	818	1,003	1,032	2.87%
10-7-35-0-12.00	Municipal retirement		7,855	11,610	12,398	12,120	12,142	13,242	9.06%
10-7-35-0-15.00	Health insurance		31,700	34,676	35,476	36,184	38,026	41,010	7.85%
	Dental		-	-	-	-	-	1,589	100.00%
10-7-35-0-15.03	Long term disability		710	733	840	751	700	930	32.86%
	<b>TOTAL</b>		<b>255,111</b>	<b>271,168</b>	<b>289,239</b>	<b>271,815</b>	<b>297,408</b>	<b>310,395</b>	4.37%
<b>STAFF RELATED</b>									
	Dues/Certifications/Licenses		-	-	-	-	-	200	100.00%
10-7-35-1-27.00	Training/Education (includes lodging & meals)		300	81	300	266	300	300	0.00%
10-7-35-1-29.00	Travel		300	115	300	70	300	300	0.00%
	<b>TOTAL</b>		<b>600</b>	<b>196</b>	<b>600</b>	<b>336</b>	<b>600</b>	<b>800</b>	33.33%
<b>ADMINISTRATIVE</b>									
10-7-35-1-29.01	General/PACIF insurance		6,258	7,013	7,950	8,598	9,197	9,197	0.00%
10-7-35-1-20.00	Office supplies		2,000	2,021	2,250	3,382	2,500	2,500	0.00%
10-7-35-1-21.00	Postage		1,000	745	1,000	1,385	1,500	2,300	53.33%
	<b>TOTAL</b>		<b>9,258</b>	<b>9,779</b>	<b>11,200</b>	<b>13,365</b>	<b>13,197</b>	<b>13,997</b>	6.06%
<b>SUPPLIES</b>									
10-7-35-3-20.01	Books		17,000	19,630	20,000	19,235	20,000	21,000	5.00%
	<b>TOTAL</b>		<b>17,000</b>	<b>19,630</b>	<b>20,000</b>	<b>19,235</b>	<b>20,000</b>	<b>21,000</b>	5.00%
<b>UTILITIES</b>									
10-7-35-1-30.00	Telephone		3,554	2,382	2,700	2,461	2,700	2,700	0.00%
10-7-35-2-31.00	Heat		3,500	3,046	4,000	3,329	3,500	3,500	0.00%
10-7-35-2-32.00	Electricity		4,700	5,652	5,200	5,553	6,000	6,000	0.00%
10-7-35-2-32.01	Electric Vehicle Charging Station		800	3,153	1,000	6,248	5,000	7,000	40.00%
10-7-35-2-33.00	Water and Sewer		2,000	1,385	2,000	1,339	1,600	1,600	0.00%
	<b>TOTAL</b>		<b>14,554</b>	<b>15,618</b>	<b>14,900</b>	<b>18,929</b>	<b>18,800</b>	<b>20,800</b>	10.64%
<b>CONTRACTED SERVICES</b>									
	Technology services		-	-	-	-	-	2,393	100.00%
	Library System Software		-	-	-	-	-	1,100	100.00%
	<b>TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,493</b>	100.00%
<b>EQUIPMENT PURCHASES (UNDER 5K), REPAIRS, MAINTENANCE</b>									
10-7-35-1-22.00	Technology Equipment		2,500	2,228	2,500	2,958	3,500	500	-85.71%
	<b>TOTAL</b>		<b>2,500</b>	<b>2,228</b>	<b>2,500</b>	<b>2,958</b>	<b>3,500</b>	<b>500</b>	-85.71%
<b>BUILDING &amp; INFRASTRUCTURE REPAIRS &amp; MAINTENANCE</b>									
10-7-35-2-62.00	Building Maintenance (routine)		12,000	11,004	15,000	11,601	15,000	13,000	-13.33%
	<b>TOTAL</b>		<b>12,000</b>	<b>11,004</b>	<b>15,000</b>	<b>11,601</b>	<b>15,000</b>	<b>13,000</b>	-13.33%
<b>COMMUNITY SERVICES</b>									
10-7-35-3-20.02	Public Printer & Fax use		-	-	3,000	2,899	3,000	500	-83.33%
10-7-35-3-45.01	Programs		1,200	1,637	1,200	1,110	1,500	1,500	0.00%
	<b>TOTAL</b>		<b>1,200</b>	<b>1,637</b>	<b>4,200</b>	<b>4,008</b>	<b>4,500</b>	<b>2,000</b>	-55.56%
<b>RESERVES</b>									
10-7-90-2-92.01	Library reserve		12,000	12,000	12,000	12,000	-	15,000	100.00%
	<b>TOTAL</b>		<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>-</b>	<b>15,000</b>	100.00%
<b>TOTAL LIBRARY EXPENSES</b>			<b>324,223</b>	<b>343,260</b>	<b>369,639</b>	<b>354,246</b>	<b>373,005</b>	<b>400,985</b>	7.50%

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<b>FIRE DEPARTMENT</b>									
<b>PAYROLL</b>									
10-7-40-0-10.00	Salaries		55,000	65,793	57,000	68,756	70,000	85,000	21.43%
	Salary Custodial		-	-	-	-	-	1,000	100.00%
10-7-40-0-11.00	Social Security/Medicare		4,235	5,033	4,389	5,260	5,390	6,545	21.43%
10-7-40-0-11.01	Child Care Contribution Tax		-	-	-	311	332	407	22.76%
	<b>TOTAL</b>		<b>59,235</b>	<b>70,826</b>	<b>61,389</b>	<b>74,327</b>	<b>75,722</b>	<b>92,952</b>	22.76%
<b>STAFF RELATED</b>									
10-7-40-1-18.00	Medical		1,500	908	1,000	227	1,000	4,000	300.00%
	Uniforms (hats, tshirts, gloves, jackets, sweatshirts)		-	-	-	-	-	-	
10-7-40-1-27.00	Training/Education (includes lodging & meals)		2,000	677	1,000	400	1,000	1,000	0.00%
10-7-40-1-29.00	Travel		1,600	788	1,000	327	1,000	1,000	0.00%
10-7-40-1-30.02	Recognition & Awards - Annual Banquet		-	-	-	-	2,500	2,500	0.00%
	<b>TOTAL</b>		<b>5,100</b>	<b>2,373</b>	<b>3,000</b>	<b>954</b>	<b>5,500</b>	<b>8,500</b>	54.55%
<b>ADMINISTRATIVE</b>									
10-7-40-2-30.00	General/PACIF insurance		8,915	10,847	9,766	12,382	13,425	13,425	0.00%
	Recruitment (advertising, banners, posters, flyers)		-	-	-	-	-	500	
10-7-40-5-60.01	Fire Department needs assessment		-	-	-	-	25,000	-	-100.00%
	<b>TOTAL</b>		<b>8,915</b>	<b>10,847</b>	<b>9,766</b>	<b>12,382</b>	<b>38,425</b>	<b>13,925</b>	-63.76%
<b>SUPPLIES</b>									
10-7-40-5-55.00	Supplies		3,500	6,079	3,500	2,960	4,500	4,500	0.00%
10-7-40-5-50.00	Gas, oil & diesel fuel		5,000	3,107	4,000	3,888	4,000	4,000	0.00%
	<b>TOTAL</b>		<b>8,500</b>	<b>9,186</b>	<b>7,500</b>	<b>6,848</b>	<b>8,500</b>	<b>8,500</b>	0.00%
<b>UTILITIES</b>									
10-7-40-1-30.00	Telephone/Internet		3,500	4,544	4,000	4,458	4,500	5,500	22.22%
10-7-40-1-30.01	Cell Phones		-	-	500	477	500	500	0.00%
10-7-40-2-31.00	Heat		4,000	2,255	4,000	2,531	3,000	3,000	0.00%
10-7-40-2-32.00	Electricity		2,500	2,568	2,500	2,601	2,800	2,800	0.00%
10-7-40-2-33.00	Water and Sewer		2,000	1,354	2,000	1,810	2,000	2,000	0.00%
	<b>TOTAL</b>		<b>12,000</b>	<b>10,721</b>	<b>13,000</b>	<b>11,877</b>	<b>12,800</b>	<b>13,800</b>	7.81%
<b>CONTRACTED SERVICES</b>									
10-7-40-5-35.03	Radio dispatch		5,600	5,852	5,600	5,196	5,600	6,500	16.07%
	<b>TOTAL</b>		<b>5,600</b>	<b>5,852</b>	<b>5,600</b>	<b>5,196</b>	<b>5,600</b>	<b>6,500</b>	16.07%
<b>EQUIPMENT PURCHASES (UNDER 5K), REPAIRS, MAINTENANCE</b>									
10-7-40-5-57.00	Equipment purchase		35,000	22,348	35,000	27,035	15,000	15,000	0.00%
10-7-40-5-35.01	Radio repair & replacement		10,000	7,402	10,000	5,225	10,000	10,000	0.00%
10-7-40-5-51.01	Pump testing		1,500	1,100	1,500	1,375	1,500	2,000	33.33%
10-7-40-5-52.02	Hose testing		4,500	3,813	5,500	3,900	4,500	4,500	0.00%
10-7-40-5-53.01	Equipment repair		3,000	2,029	3,000	1,503	3,000	3,000	0.00%
10-7-40-5-52.00	Fleet maintenance		10,000	19,182	10,000	22,753	15,000	15,000	0.00%
	<b>TOTAL</b>		<b>64,000</b>	<b>55,874</b>	<b>65,000</b>	<b>61,790</b>	<b>49,000</b>	<b>49,500</b>	1.02%
<b>BUILDING &amp; INFRASTRUCTURE REPAIRS &amp; MAINTENANCE</b>									
10-7-40-2-62.00	Maintenance - General		10,000	6,602	10,000	6,453	10,000	10,000	0.00%
	<b>TOTAL</b>		<b>10,000</b>	<b>6,602</b>	<b>10,000</b>	<b>6,453</b>	<b>10,000</b>	<b>10,000</b>	0.00%
<b>COMMUNITY SERVICES</b>									
10-7-40-1-95.00	Public relations		600	610	700	880	1,000	2,000	100.00%
	<b>TOTAL</b>		<b>600</b>	<b>610</b>	<b>700</b>	<b>880</b>	<b>1,000</b>	<b>2,000</b>	100.00%
<b>DEBT</b>									
10-7-40-5-80.05	2018 Engine principal #3		48,572	48,572	48,572	48,572	48,572	-	-100.00%
10-7-40-5-80.06	2018 Engine interest #3		3,109	3,208	2,065	2,042	1,035	-	-100.00%
10-7-90-5-90.03	2005 Engine bond		10,000	10,000	10,000	10,000	10,000	-	-100.00%
10-7-40-5-80.03	2005 Engine Interest		517	333	126	126	-	-	0.00%
	<b>TOTAL</b>		<b>62,198</b>	<b>62,113</b>	<b>60,763</b>	<b>60,740</b>	<b>59,607</b>	<b>-</b>	-100.00%
<b>RESERVES</b>									
10-7-90-5-93.04	Safety equipment & gear reserve		40,000	40,000	5,000	5,000	-	15,000	100.00%
10-7-90-5-93.00	Fire Capital reserve		150,000	150,000	220,000	220,000	180,000	175,000	-2.78%
	<b>TOTAL</b>		<b>190,000</b>	<b>190,000</b>	<b>225,000</b>	<b>225,000</b>	<b>180,000</b>	<b>190,000</b>	5.56%
<b>TOTAL FIRE DEPARTMENT EXPENSES</b>			<b>426,148</b>	<b>425,004</b>	<b>461,718</b>	<b>466,446</b>	<b>446,154</b>	<b>395,677</b>	<b>-11.31%</b>

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<b>RECREATION &amp; TRAILS</b>									
<b>PAYROLL</b>									
10-7-60-0-10.00	Recreation salaries		2,800	2,580	2,340	2,879	2,600	3,851	48.12%
10-7-60-0-11.00	Social Security/Medicare		216	197	180	220	200	296	48.00%
10-7-60-0-11.01	Child Care Contribution Tax		-	-	-	-	11	17	48.12%
	<b>TOTAL</b>		<b>3,016</b>	<b>2,777</b>	<b>2,520</b>	<b>3,099</b>	<b>2,811</b>	<b>4,164</b>	48.11%
<b>ADMINSTRATVE</b>									
10-7-60-1-42.01	General/PACIF insurance		438	482	527	760	1,009	1,009	0.00%
	<b>TOTAL</b>		<b>438</b>	<b>482</b>	<b>527</b>	<b>760</b>	<b>1,009</b>	<b>1,009</b>	0.00%
<b>SUPPLIES</b>									
10-7-60-3-95.00	Conservation commission supplies		500	-	500	-	-	-	0.00%
	<b>TOTAL</b>		<b>500</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	0.00%
<b>UTILITIES</b>									
10-7-60-2-32.00	Electricity		750	391	750	728	700	800	14.29%
10-7-60-2-33.00	Water and Sewer		1,500	1,019	2,000	1,259	1,500	1,500	0.00%
10-7-60-2-34.00	Rubbish removal		1,500	2,228	1,750	2,465	2,000	3,000	50.00%
	<b>TOTAL</b>		<b>3,750</b>	<b>3,638</b>	<b>4,500</b>	<b>4,451</b>	<b>4,200</b>	<b>5,300</b>	26.19%
<b>CONTRACTED SERVICES</b>									
<b>???????</b>									
	<b>TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	0.00%
<b>EQUIPMENT PURCHASES (UNDER 5K), REPAIRS, MAINTENANCE</b>									
10-7-60-2-62.02	Recreation equipment		3,000	-	3,000	-	3,000	3,000	0.00%
	<b>TOTAL</b>		<b>3,000</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>	<b>3,000</b>	0.00%
<b>BUILDING &amp; INFRASTRUCTURE REPAIRS &amp; MAINTENANCE</b>									
10-7-60-2-62.00	Park maintenance		3,000	11,791	3,000	7,229	3,000	3,000	0.00%
10-7-60-2-62.01	Trails maintenance		1,000	310	1,000	-	1,000	1,000	0.00%
10-7-60-2-62.03	Gardening & Landscaping		-	-	1,000	-	1,000	1,000	0.00%
	<b>TOTAL</b>		<b>4,000</b>	<b>12,101</b>	<b>5,000</b>	<b>7,229</b>	<b>5,000</b>	<b>5,000</b>	0.00%
<b>COMMUNITY SERVICES</b>									
10-7-60-3-95.04	July 4th / Fireworks		13,000	12,500	15,000	13,000	15,000	15,000	0.00%
10-7-60-3-95.01	Special events		500	-	500	-	-	-	0.00%
10-7-60-3-95.06	Halloween on the Green		-	-	350	-	350	350	0.00%
10-8-90-5-92.21	Lake Iroquois Association		-	-	2,000	2,000	2,000	2,000	0.00%
10-8-90-5-92.22	Lake Iroquois Recreation District		2,000	3,000	2,000	1,500	3,000	3,000	0.00%
10-8-90-5-95.09	Richmond Community Band		-	-	400	-	400	400	0.00%
10-8-90-5-95.21	Richmond Farmers Market		-	-	2,500	2,500	2,500	2,500	0.00%
10-7-60-3-95.05	Camel's Hump Little League Field		-	-	3,000	3,000	3,000	3,000	0.00%
	<b>TOTAL</b>		<b>15,500</b>	<b>15,500</b>	<b>25,750</b>	<b>22,000</b>	<b>26,250</b>	<b>26,250</b>	0.00%
<b>RESERVES</b>									
10-7-90-2-92.02	Conservation fund 1Cent		78,163	78,163	79,359	79,359	80,271	-	-100.00%
	<b>TOTALS</b>		<b>78,163</b>	<b>78,163</b>	<b>79,359</b>	<b>79,359</b>	<b>80,271</b>	<b>-</b>	-100.00%
<b>TOTAL RECREATION &amp; TRAILS</b>			<b>108,367</b>	<b>112,661</b>	<b>121,156</b>	<b>116,899</b>	<b>122,541</b>	<b>44,723</b>	-63.50%

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Chart of Account #	Expense Budget Accounts	Budget FY 2027	Budget FY 2024	Actual FY 2024	Budget FY 2025	Actual FY 2025	Budget FY 2026	Budget FY 2027	FY 26/27 % CHANGE
<b>CHARITABLE APPROPRIATIONS (Items in this section moved to other sections. Included here to view historical funding.)</b>									
10-8-90-5-95.02	Age Well		2,500	2,500					
10-8-90-5-95.20	Chittenden Unit for Special Investigations		6,234	6,234					0.00%
10-8-90-5-95.16	Committee on Temporary Shelter (COTS)		1,000	1,000					0.00%
10-8-90-5-95.04	Greater Burlington Industrial Corp. (GBIC)		200	200					0.00%
10-8-90-5-92.21	Lake Iroquois Association		2,000	2,000					0.00%
10-8-90-5-95.07	Lund		1,000	1,000					0.00%
10-8-90-5-95.06	Mount Mansfield Community TV (MMCTV)		5,000	5,000					0.00%
10-8-90-5-95.17	Our Community Cares Camp (OCCC)		3,000	3,000					0.00%
10-8-90-5-95.09	Richmond Community Band		400	400					0.00%
10-8-90-5-95.21	Richmond Farmers Market		1,500	1,500					0.00%
10-8-90-5-95.10	Richmond Rescue		58,338	58,338					0.00%
10-8-90-5-95.12	Special Services Transportation Agency		3,000	3,008					0.00%
10-8-90-5-95.18	Steps against domestic violence		1,250	1,250					0.00%
10-8-90-5-95.22	Turning Point Center of Chittenden County		1,000	1,000					0.00%
10-8-90-5-95.13	UVM Home Health & Hospice		11,000	11,000					0.00%
10-8-90-5-95.14	VT Center for Independent Living		375	375					0.00%
10-8-90-5-95.01	VT Family Network		500	500					0.00%
Total - Appropriations			98,297	98,305	-	-	-	-	0.00%
<b>CONTRACTED - Social Services</b>									
10-7-20-5-50.01	Community outreach - Howard Center		-	-	10,000	10,490	12,500	12,500	0.00%
10-8-90-5-95.12	Special Services Transportation Agency (SSTA)		-	-	3,000	3,886	3,500	4,500	28.57%
10-7-20-4-00.00	Williston Community Justice Center		-	-	15,840	15,840	15,840	15,840	0.00%
<b>TOTALS</b>			-	-	<b>28,840</b>	<b>30,216</b>	<b>31,840</b>	<b>32,840</b>	3.14%
<b>DONATIONS - Social Services - Voted</b>									
10-8-90-5-95.02	Age Well		-	-	3,500	3,500	3,000		-100.00%
10-8-90-5-95.16	Committee on Temporary Shelter (COTS)		-	-	1,000	1,000	1,000		-100.00%
10-8-90-5-95.31	Hope Works		-	-	1,885	1,885	1,000		-100.00%
	LUND		-	-	-	-	1,000		-100.00%
10-8-90-5-95.17	Our Community Cares Camp (OCCC)		-	-	3,000	3,000	6,000		-100.00%
10-8-90-5-95.18	Steps against domestic violence		-	-	1,500	1,500	1,500		-100.00%
10-8-90-5-95.22	Turning Point Center of Chittenden County		-	-	5,000	5,000	5,000		-100.00%
10-8-90-5-95.14	VT Center for Independent Living		-	-	375	375	375		-100.00%
10-8-90-5-95.01	VT Family Network		-	-	500	-	500		-100.00%
<b>TOTALS</b>			-	-	<b>16,760</b>	<b>16,260</b>	<b>19,375</b>	-	-100.00%
<b>DONATIONS - Health Services - Not Voted</b>									
10-8-90-5-95.10	Richmond Rescue		-	-	58,338	58,338	60,088	60,088	0.00%
10-8-90-5-95.13	UVM Home Health & Hospice		-	-	12,500	12,500	12,500	12,500	0.00%
<b>TOTALS</b>			-	-	<b>70,838</b>	<b>70,838</b>	<b>72,588</b>	<b>72,588</b>	0.00%
<b>TOTAL CONTRACTED SERVICES &amp; DONATIONS</b>			<b>98,297</b>	<b>98,305</b>	<b>116,438</b>	<b>117,314</b>	<b>123,803</b>	<b>105,428</b>	-14.84%
<b>TOTAL GENERAL FUND</b>			<b>2,754,189</b>	<b>2,586,354</b>	<b>2,949,953</b>	<b>2,785,211</b>	<b>3,050,005</b>	<b>3,351,661</b>	9.89%

Town of Richmond  
 FY27 Budget Expenses  
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Chart of Account #	Expense Budget Accounts	Budget FY 2027	Budget FY 2024	Actual FY 2024	Budget FY 2025	Actual FY 2025	Budget FY 2026	Budget FY 2027	FY 26/27 % CHANGE
<b>HIGHWAY</b>									
<b>PAYROLL</b>									
11-7-50-0-10.00	Regular salaries		393,726	400,269	412,443	413,116	454,584	463,840	2.04%
11-7-50-0-10.02	Bonus -		-	-	2,459	2,217	5,476	7,284	33.01%
11-7-50-0-10.98	Overtime		45,000	59,666	50,000	81,067	50,000	50,000	0.00%
11-7-50-0-10.30	Health insurance opt out		10,000	12,135	12,500	15,450	20,000	15,000	-25.00%
11-7-50-0-11.00	Social Security/Medicare		34,167	32,131	36,760	37,755	40,815	41,282	1.14%
11-7-50-0-11.02	Child Care Contribution Tax		-	-	-	2,052	2,332	2,359	1.14%
11-7-50-0-12.00	Municipal retirement		29,614	31,877	31,638	35,316	36,979	39,084	5.69%
11-7-50-0-15.00	Health Insurance		65,251	64,843	63,481	58,198	55,868	58,378	4.49%
11-7-11-0-15.01	Health Insurance HSA		-	-	-	-	-	-	0.00%
	Dental Insurance		-	-	-	-	-	5,241	100.00%
11-7-10-0-15.03	Long term disability		2,325	2,333	2,970	2,271	3,040	2,790	-8.22%
	<b>TOTAL</b>		<b>580,083</b>	<b>603,254</b>	<b>612,251</b>	<b>647,443</b>	<b>669,094</b>	<b>685,257</b>	<b>2.42%</b>
<b>STAFF RELATED</b>									
11-7-50-0-16.00	Uniforms		3,500	3,185	3,500	4,573	3,750	4,000	6.67%
11-7-50-2-29.00	Dues, Certification, & Licenses		200	108	200	4,773	200	5,000	2400.00%
	Training		-	-	-	-	-	-	0.00%
11-7-50-1-29.00	Travel		200	96	200	47	200	200	0.00%
	<b>TOTAL</b>		<b>3,900</b>	<b>3,389</b>	<b>3,900</b>	<b>9,393</b>	<b>4,150</b>	<b>9,200</b>	<b>121.69%</b>
<b>ADMINISTRATIVE</b>									
11-7-50-2-29.01	General Insure/VLCT PACIF		33,489	34,441	33,623	37,733	41,804	41,804	0.00%
11-7-50-1-20.00	Office supplies		1,000	49	1,000	376	500	500	0.00%
	<b>TOTAL</b>		<b>34,489</b>	<b>34,490</b>	<b>34,623</b>	<b>38,109</b>	<b>42,304</b>	<b>42,304</b>	<b>0.00%</b>
<b>SUPPLIES</b>									
11-7-50-6-60.19	Supplies - Consumables (Paper Towels, Toilet paper, office supplies, kitch		1,000	-	1,000	949	1,000	1,200	20.00%
11-7-50-5-50.00	Gas & Oil		1,000	1,923	2,000	1,803	500	700	40.00%
11-7-50-5-50.02	Diesel fuel		55,000	52,628	60,000	51,381	65,000	65,000	0.00%
11-7-50-6-57.19	Equipment parts - Miscellaneous		1,000	44	1,000	194	1,000	1,000	0.00%
11-7-50-6-57.03	Welding & cutting supplies		1,000	630	1,000	719	1,000	1,000	0.00%
11-7-50-6-60.01	Chloride		15,000	13,986	15,000	17,992	15,000	20,000	33.33%
11-7-50-6-60.05	Salt		100,000	79,900	100,000	97,958	100,000	115,000	15.00%
11-7-50-6-60.06	Sand		40,000	15,796	40,000	35,271	35,000	45,000	28.57%
	<b>TOTAL</b>		<b>214,000</b>	<b>164,907</b>	<b>220,000</b>	<b>206,267</b>	<b>218,500</b>	<b>248,900</b>	<b>13.91%</b>
<b>UTILITIES</b>									
11-7-50-1-30.00	Telephone/Internet		3,300	4,622	2,800	3,887	4,000	4,250	6.25%
11-7-50-1-30-01	Cell Phones		-	-	1,000	1,081	1,000	1,250	25.00%
11-7-50-2-31.00	Heat		9,000	6,228	9,000	7,678	7,500	8,000	6.67%
11-7-50-2-32.00	Electricity - Garage		2,700	2,565	3,000	2,560	3,000	3,000	0.00%
11-7-50-3-32.01	Electricity - Street lights		18,000	14,970	16,000	14,241	17,000	16,000	-5.88%
11-7-50-2-33.00	Water and Sewer		2,000	1,548	2,000	1,626	1,750	1,750	0.00%
11-7-50-2-34.00	Rubbish removal		1,500	1,870	1,800	1,632	2,000	2,000	0.00%
	<b>TOTAL</b>		<b>36,500</b>	<b>31,803</b>	<b>35,600</b>	<b>32,705</b>	<b>36,250</b>	<b>36,250</b>	<b>0.00%</b>
<b>CONTRACTED SERVICES</b>									
11-7-50-6-46.00	Engineers/Consultants - roads		500	-	500	-	500	500	0.00%
11-7-50-6-45.18	Equipment rental		10,000	9,621	10,000	9,803	10,000	12,000	20.00%
11-7-50-6-57.04	Equip. rental wood chip		2,000	2,034	2,500	2,500	2,600	2,800	7.69%
11-7-50-6-62.02	Street Sweeping		5,000	4,500	5,000	4,500	5,500	6,000	9.09%
	<b>TOTAL</b>		<b>17,500</b>	<b>16,155</b>	<b>18,000</b>	<b>16,803</b>	<b>18,600</b>	<b>21,300</b>	<b>14.52%</b>
<b>EQUIPMENT PURCHASES (UNDER 5K), REPAIRS, MAINTENANCE</b>									
11-7-50-5-35.00	Radio		600	-	600	-	500	1,000	100.00%
11-7-50-6-57.00	Small equipment purchase		7,000	2,273	7,000	6,296	7,000	9,000	28.57%
11-7-50-6-63.02	Signs		4,500	3,142	4,500	187	4,500	4,000	-11.11%
11-7-50-6-63.03	Crosswalks Illuminated light		6,500	-	-	9,200	-	-	0.00%
11-7-50-5-52.03	Winter maintenance attachments		500	-	500	328	500	500	0.00%
11-7-50-6-57.01	Cutting edges		11,000	12,167	10,000	7,957	10,000	11,000	10.00%
11-7-50-5-52.18	Tire chains		1,200	898	1,000	271	1,000	1,000	0.00%
11-7-50-5-52.19	Tires		9,000	8,791	9,000	7,941	10,000	11,000	10.00%
11-7-50-5-35.01	Repair - Radio		300	416	300	278	500	500	0.00%
11-7-50-5-52.00	Repair - Dump Truck Fleet		15,000	18,509	15,000	19,514	16,000	18,000	12.50%
11-7-50-5-52.06	Repair - Pickup Truck Fleet		1,000	316	1,000	65	1,000	1,000	0.00%
11-7-50-5-52.01	Repair - Excavator		500	699	500	795	750	1,000	33.33%
11-7-50-5-52.04	Repair - Grader		1,000	1,034	1,000	-	1,500	1,500	0.00%
11-7-50-5-52.05	Repair - Loader		500	470	500	332	750	1,000	33.33%
11-7-50-5-52.07	Repair - Sidewalk plow		500	621	500	202	250	250	0.00%
11-7-50-5-52.08	Repair - Roadside mower		1,000	717	1,000	351	1,000	1,000	0.00%
11-7-50-5-52.09	Repair - Tractor		500	-	500	-	500	500	0.00%
11-7-50-5-52.10	Repair - Utility vehicle		1,500	1,207	1,500	405	2,000	2,000	0.00%
11-7-50-5-53.00	Repair - Small equipment		1,000	1,725	1,000	1,177	1,000	1,500	50.00%
	<b>TOTAL</b>		<b>63,100</b>	<b>52,985</b>	<b>55,400</b>	<b>55,298</b>	<b>58,750</b>	<b>65,750</b>	<b>11.91%</b>

Town of Richmond  
 FY27 Budget Expenses  
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Chart of Account #	Expense Budget Accounts	Budget FY 2027	Budget FY 2024	Actual FY 2024	Budget FY 2025	Actual FY 2025	Budget FY 2026	Budget FY 2027	FY 26/27 % CHANGE
<b>BUILDING &amp; INFRASTRUCTURE REPAIRS &amp; MAINTENANCE</b>									
11-7-50-2-62.00	Building maintenance		8,000	7,617	8,000	7,840	10,000	10,000	0.00%
11-7-50-6-60.00	Patching for potholes		2,000	4,818	2,000	3,607	5,000	4,000	-20.00%
11-7-50-6-63.00	Centerline paint & shoulder		7,000	5,540	28,400	966	30,000	1,000	-96.67%
11-7-50-6-63.04	Traffic Calming measures		10,000	3,626	10,000	7,087	10,000	10,000	0.00%
11-7-50-6-64.00	Culverts		7,500	7,325	7,500	6,198	10,000	10,000	0.00%
11-7-50-6-60.03	Dirt Roads - Gravel & aggregates		130,000	103,475	120,000	124,484	120,000	130,000	8.33%
11-7-50-6-64.01	Paved Roads - Paved Roads		325,000	271,425	295,000	295,813	300,000	300,000	0.00%
11-7-50-6-64.02	Storm water & sidewalks		140,000	86,756	140,000	85,029	140,000	140,000	0.00%
	<b>TOTAL</b>		<b>629,500</b>	<b>490,582</b>	<b>610,900</b>	<b>531,024</b>	<b>625,000</b>	<b>605,000</b>	<b>-3.20%</b>
<b>DEBT</b>									
11-7-90-2-90.11	Jericho Road principal (20 years, final payment FY32)		43,200	43,200	43,200	43,200	43,200	43,200	0.00%
11-7-90-2-90.13	Jericho Road Interest		15,761	15,761	14,068	14,068	12,312	10,503	-14.69%
11-7-90-5-90.15	Project AR1-058 4a Millet storm water (19 years, final payment FY32)		7,046	7,046	7,046	7,046	6,134	6,257	2.00%
	Project AR1-058 4a Millet storm water Admin Fee		-	-	-	-	912	789	-13.45%
11-7-90-5-90.36	2017 FY20 Grader principal (final payment FY24)		30,000	30,000	-	-	-	-	0.00%
11-7-90-5-90.37	2017 FY20 Grader interest		553	656	-	-	-	-	0.00%
11-7-90-5-90.33	2019 FY20 Dump truck #4 principal (final payment FY24)		24,000	24,067	-	-	-	-	0.00%
11-7-90-5-90.34	2019 FY20 Dump truck #4 interest		442	463	-	-	-	-	0.00%
11-7-90-5-90.44	2020 FY20 Dump Truck #2 principal (final payment FY25)		26,920	26,920	1,920	1,920	-	-	0.00%
11-7-90-5-90.45	2020 FY20 Dump Truck #2 interest		552	570	37	120	-	-	0.00%
	<b>TOTAL</b>		<b>148,474</b>	<b>148,683</b>	<b>66,271</b>	<b>66,355</b>	<b>62,558</b>	<b>60,749</b>	<b>-2.89%</b>
<b>RESERVES</b>									
11-7-90-5-93.01	Reserve - Highway Capital Equipment		50,000	50,000	218,000	218,000	175,000	410,000	134.29%
11-7-90-5-93.02	Reserve - Bridge & Culvert		37,000	37,000	55,000	55,000	-	95,000	100.00%
11-7-90-5-93.03	Reserve - Guardrail		15,000	15,000	11,000	11,000	10,000	10,000	0.00%
11-7-90-5-93.04	Reserve - New Sidewalks		25,000	25,000	-	-	-	-	0.00%
11-7-90-5-93.05	Reserve - New Transportation Infrastructure		-	-	25,000	25,000	-	-	0.00%
	<b>TOTAL</b>		<b>127,000</b>	<b>127,000</b>	<b>309,000</b>	<b>309,000</b>	<b>185,000</b>	<b>515,000</b>	<b>178.38%</b>
<b>TOTAL HIGHWAY EXPENSES</b>			<b>1,854,546</b>	<b>1,673,248</b>	<b>1,965,945</b>	<b>1,912,396</b>	<b>1,920,207</b>	<b>2,289,711</b>	<b>19.24%</b>
<b>TOTAL GENERAL &amp; HIGHWAY EXPENSES</b>			<b>4,608,734</b>	<b>4,259,602</b>	<b>4,915,898</b>	<b>4,697,607</b>	<b>4,970,212</b>	<b>5,641,371</b>	<b>13.50%</b>

Town of Richmond  
FY27 Budget Revenues  
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Chart of Account #	Revenue Budget Accounts	Budget FY24	Actual FY24	Budget FY25	Actual FY25	Budget FY26	Budget FY27	FY 26/27 % Change
Administration Operations								
10-6-01-1-01.10	PROPERTY TAX REVENUE	2,410,420	2,416,181	2,080,526	2,082,158	2,566,167	2,944,481	14.74%
10-6-01-1-01.12	Delinquent tax penalty	10,000	9,319	10,000	17,269	10,000	10,000	0.00%
10-6-01-1-01.13	Delinquent tax interest	10,000	3,863	10,000	10,400	5,000	5,000	0.00%
10-6-01-1-01.14	Current taxes - interest	10,000	7,977	10,000	10,588	9,000	10,000	11.11%
10-6-01-1-01.19	Education fee retained	15,187	17,419	17,082	19,613	19,861	1,613	-91.88%
10-6-01-1-01.17	State PILOT funds	4,942	4,942	5,000	4,942	5,000	5,000	0.00%
10-6-02-2-10.10	Act 60 Reappraisal grant	15,000	15,079	15,000	15,173	15,000	15,000	0.00%
10-6-02-2-10.12	Equalization grant	1,760	1,774	1,765	1,785	1,800	1,800	0.00%
10-6-02-2-10.13	Railroad tax	3,800	3,601	4,000	3,601	4,000	3,600	-10.00%
10-6-02-2-10.14	Current Use/Hold Harmless program	85,675	81,082	85,000	70,791	85,000	80,000	-5.88%
10-6-02-2-10.18	Land Use Change Penalties	-	3,935	-	1,649	2,000	2,000	0.00%
10-6-10-1-20.01	Water/Sewer admin. reimbursement	41,500	41,500	43,394	43,394	45,202	45,000	-0.45%
10-6-10-1-20.05	Water/Sewer audit reimbursement	4,833	1,467	5,000	3,633	5,000	10,367	107.34%
10-6-10-1-21.01	Town Center rent - utilities reimbursement	23,000	19,758	25,000	18,564	25,000	20,000	-20.00%
10-6-10-1-21.03	Town Center rent - insurance reimbursement	6,100	7,128	6,100	5,384	10,279	7,000	-31.90%
10-6-10-2-62.00	Town Center rent - building maintenance	15,000	15,000	15,000	15,000	25,000	25,000	0.00%
10-6-10-1-40.05	Net Interest on General Checking Account	14,000	203,760	100,000	113,500	50,000	75,000	50.00%
10-6-10-3-11.10	Beverage licenses	1,500	970	1,400	810	1,400	1,000	-28.57%
10-6-10-3-11.11	Dog licenses	4,000	3,763	4,000	3,193	4,000	3,500	-12.50%
10-6-10-3-30.10	Recording fees	20,000	12,542	20,000	15,220	15,000	15,000	0.00%
10-6-10-3-30.12	Vault time & copies	2,000	1,369	2,500	1,785	2,000	2,000	0.00%
10-6-10-3-30.13	Certified copies	2,500	1,656	3,000	1,080	2,000	1,500	-25.00%
10-6-10-3-30.14	Marriage licenses	300	310	250	250	250	250	0.00%
10-6-10-3-30.15	Vehicle registration Fees	72	45	100	39	100	50	-50.00%
10-6-10-3-30.18	Cannabis Fees	-	200	100	100	200	100	-50.00%
10-6-10-1-01.11	Zoning permits/hearing fees	35,000	43,670	35,000	43,394	40,000	45,000	12.50%
10-6-20-2-01.10	PD local fines	5,000	2,475	5,000	2,160	2,500	2,500	0.00%
10-6-20-2-02.10	PD receipts	500	20	500	365	100	500	400.00%
10-6-20-2-04.00	PD short term contracts	1,500	-	250	-	-	-	0.00%
10-6-20-2-20.10	PD Overtime Grants	-	-	-	-	-	-	0.00%
10-6-20-2-20.11	PD Uniform traffic tickets	3,500	4,022	2,000	4,418	5,000	4,500	-10.00%
10-6-20-2-97.00	PD sale of town property	5,000	9,987	-	-	-	-	0.00%
10-6-35-2-32.00	Library Electric Vehicle Charging Station	800	3,153	1,000	6,248	5,000	7,000	40.00%
10-6-35-3-00.10	Library Non Resident Fees	800	1,845	800	2,060	2,000	2,000	0.00%
10-6-35-3-20.02	Library Public Printer & Fax ise	-	-	3,000	3,504	3,000	500	-83.33%
10-6-60-6-00.10	Recreation Field use fees	500	405	-	370	500	400	-20.00%
<b>FUND BALANCE USAGE</b>								
10-6-00-0-00.02	Community Well being - transfer from fund 14 Opioid Reserve	-	-	5,000	5,000	5,000	5,000	0.00%
10-0-00-0-00.00	General Offset from General Unassigned funds	-	-	433,186	-	78,647	-	-100.00%
<b>Total General Fund Revenue</b>		<b>2,754,189</b>	<b>2,940,215</b>	<b>2,949,953</b>	<b>2,527,436</b>	<b>3,050,005</b>	<b>3,351,661</b>	<b>9.89%</b>
11-6-01-1-01.10	Current year property tax	1,237,646	1,237,646	1,849,945	1,849,945	1,792,106	2,161,461	20.61%
11-6-02-2-05.10	Highway state aid	113,500	124,685	113,500	128,428	125,000	125,000	0.00%
11-6-50-0-01.10	Overweight permits	1,500	1,425	1,500	1,382	1,500	1,500	0.00%
11-6-50-0-01.11	Access permits	500	990	500	575	1,000	750	-25.00%
11-6-50-0-01.12	Public right of way permits	1,400	585	500	5,300	600	1,000	66.67%
<b>FUND TRANSFERS</b>								
11-0-00-0-00.00	Highway Equipment Offset from Highway Restricted funds	500,000	-	-	-	-	-	0.00%
<b>Total Highway Revenue</b>		<b>1,854,546</b>	<b>1,365,331</b>	<b>1,965,945</b>	<b>1,985,630</b>	<b>1,920,206</b>	<b>2,289,711</b>	<b>-2.33%</b>
<b>Budget Amount for Voter Approval</b>		<b>4,608,735</b>	<b>4,305,546</b>	<b>4,915,898</b>	<b>4,513,067</b>	<b>4,970,212</b>	<b>5,641,371</b>	<b>1.10%</b>
<b>(non tax revenue)</b>		<b>960,669</b>	<b>651,719</b>	<b>985,427</b>	<b>580,964</b>	<b>611,939</b>	<b>535,430</b>	<b>-37.90%</b>

Town of Richmond  
 FY27 Budget Revenues  
 10/22/25

**Tax Rate Estimate FY2027**

		Grandlist 07/15/25	Amount To Be Raised	Tax Rate per \$100	
<u>Current Fiscal Year</u>					
<b>FY 2025 - 2026</b>	\$	8,027,181	\$ 4,358,272	\$ 0.5429	GF rate for tax billing purposes
				\$ 0.0018	GF rate for exemptions
				\$ 0.5447	Town rate/SB Approved 07/07/25
<u>Next Fiscal Year</u>					
<b>FY 2026 - 2027</b>	\$	8,027,181	\$ 5,105,941	\$ 0.6361	GF rate for tax billing purposes
				\$ 0.0018	GF rate for exemptions
				\$ 0.6378	Total Town Rate/SB - To be set July 2025
				\$ 0.0931	Rate Increase over prior year tax rate
				17.10%	Percentage increase over prior year

**Estimated Amount to be raised from FY27 Property Taxes to support Exemptions**

<u>Exemptions</u>	<u>Homestead \$</u>	<u>Non-Homestead \$</u>	<u>Homestead School Rate</u>	<u>Non-Homestead School Rate</u>	<u>Tax dollars</u>
Veterans	\$ 360,000		1.1991		4,317
Veterans		\$ 90,000		1.3446	1,210
Richmond Terrace		\$ 635,638		1.3446	8,547
Total dollars to be raised					14,074
<u>Tax Rate for Exemptions</u>			<u>Tax dollars</u>	<u>Tax Rate</u>	
<b>FY 2025- 2026</b>	\$	8,027,181	\$ 14,074	0.0018	GF rate for exemptions

**Unassigned and Restricted Fund Balance at End of Fiscal Year shown as a percentage of the next Fiscal Year Budget**

Unassigned and Restricted Funds Balance At End of Fiscal Year	
2012 \$	417,858
2013 \$	392,963
2014 \$	391,489
2015 \$	565,493
2016 \$	768,457
2017 \$	911,121
2018 \$	911,052
2019 \$	962,971
2020 \$	1,113,693
2021 \$	1,372,208
2022 \$	1,789,355
2023 \$	1,631,385
2024 \$	1,515,607
2025 \$	(309,823)

Budget for Next Fiscal Year	Unassigned and Restricted Funds Balance as a percentage of next Fiscal Year Budget
2010 \$	2,721,500
2011 \$	2,773,031
2012 \$	2,842,424
2013 \$	2,979,746
2014 \$	3,188,039
2015 \$	3,223,659
2016 \$	3,300,502
2017 \$	3,459,091
2018 \$	3,533,884
2019 \$	3,747,985
2020 \$	3,970,813
2021 \$	4,026,503
2022 \$	4,238,574
2023 \$	5,096,847
2024 \$	4,608,734
2025 \$	4,915,898
2026 \$	4,970,211

Fiscal Year	Budgeted Use of Unassigned and Restricted Funds
2019 \$	90,000
2020 \$	161,724
2021 \$	25,000
2022 \$	91,000
2023 \$	919,930
2024 \$	500,000
2025 \$	433,186
2026 \$	78,647

**UNASSIGNED FUNDS CURRENT YEAR**

0.15

BALANCE SHEET DATA	FY23 Audit Shows	FY24 Audit Shows	FY25 DRAFT Audit Shows	FY26 Projected Changes	FY26 Balance Predicted	FY27 Per Policy 15% should be on hand
Restricted - Highway only	708,712	340,362	(1,274,361)			0
Sub Total	708,712	340,362	(1,274,361)	-	(1,274,361)	343,457
Restricted Funds Over/Under 15% of Highway Budget						(1,617,818) Under
<b>Unassigned Funds - General</b>	922,673	1,176,344	964,538			0
Budgeted use of Unassigned Fund to offset tax rate				(78,647)		
Sub Total	922,673	1,176,344	964,538	(78,647)	885,891	502,749
Unassigned Funds Over/Under 15% of Non-Highway Budget						383,142 Over
Total	1,631,385	1,516,706		(78,647)	(388,470)	846,206

-1,234,676 Under 15% Combined Restricted and Unassigned Funds

Combined Unassigned and Restricted Funds Over/Under 15% of total budget

**UNASSIGNED FUNDS PAST YEARS**

	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>
	<b>Audit showed</b>	<b>Audit showed</b>	<b>Audit showed</b>	<b>Audit showed</b>	<b>Audit showed</b>	<b>Audit showed</b>	<b>Audit Shows</b>	<b>Audit Shows</b>	<b>Audit Shows</b>	<b>DRAFT Audit Shows</b>
<b>Restricted Funds</b>	-	-	688,275	746,944	721,803	661,185	940,838	708,712	340,123	(1,274,361)
<b>Unassigned Funds</b>	768,457	911,121	222,777	216,027	391,890	711,023	848,517	922,673	1,175,484	964,538
<b>Total</b>	768,457	911,121	911,052	962,971	1,113,693	1,372,208	1,789,355	1,631,385	1,515,607	(309,823)

**CAPITAL RESERVE EXPENDITURES**

	<b>FY24 Reserve Expenditures</b>	<b>FY25 Reserve Expenditures</b>	<b>FY26 Reserve Expenditures</b>
<b>Police</b>			
Capital Reserve			
Cruiser Outfitted			cancelled
<b>Fire</b>			
Capital Reserve			
Jaws of Life	25,000		
Replace shingles on addition	5,000		
Brush Truck	269,159		
Chasis for New Rescue Truck		121,300	
Safety Equipment reserve			
Airpacks	18,000		
Air Tanks	9,000	3,000	1,500
Turnout Gear	8,000	10,000	10,000
<b>Highway</b>			
Capital Reserve			
Pickup Truck with plow #7	53,000		
Tractor	100,000		
Tractor Ventrac		52,000	
Dump Truck #4			245,000
Pickup Truck with plow #5			57,000
Bridge & Culvert Reserve			
Guardrail Reserve		40,000	
<b>Planning</b>			
New Sidewalk Reserve			
Bridge Street Phase 1 Planning	Cancelled	Cancelled	Cancelled
Scoping			
Western Gateway			
Thompson Road, Huntington, Cochran			
<b>LIBRARY</b>			
New Boiler		Town Center Fund	
Flooring		15,000	
Lighting		15,000	
Painting			25,000
<b>TOWN CENTER</b>			
Library Boiler		20,000	

	FY20	FY21	FY22	FY23	FY24	FY25
<b>RESERVE ACCOUNTS</b>						
<b>CAPITAL PROJECT FUNDS</b>						
39	PZ Legal Reserve			-	(940)	(394)
46	Fire Safety Equip & Gear	-	-	2,080	13,728	25,199
47	New Transportation Infrastructure					25,000
50	Conservation Commission	307,820	307,926	385,688	266,951	93,398
51	Police	8,283	18,283	40,783	40,783	40,783
52	Library	38,751	32,989	44,989	55,234	57,849
53	Fire Dept.	105,591	106,838	153,233	162,504	43,247
54	Fire Dept. impact Fees	18,865	20,256	22,661	25,285	33,357
55	Highway Capital	180,563	123,701	93,701	118,701	0
56	Highway Bridge & Culvert	270,926	307,926	344,926	381,926	418,926
59	Highway Guardrails	5,000	6,504	9,016	14,016	29,016
60	Sidewalk Reserve	-	-	10,000	40,000	65,000
63	Railroad St.	7,069	7,069	7,069	7,069	7,069
<b>SPECIAL REVENUE FUNDS</b>						
13	ARPA	-	-	618,606	1,229,559	1,040,641
16	Special Projects Reserve					795,811
17	PFAS					3,139
48	Police K-9				2,000	1,424
58	Lister Education	2,548	1,387	1,357	1,357	1,357
61	Reappraisal	141,231	155,860	82,738	30,532	44,982
62	Records Restoration	119,255	161,095	184,023	196,801	215,328
64	Adam Muller Flag	7,802	7,802	5,405	5,405	1,543
65	Recreation Path	1,151	1,201	1,201	1,201	1,244
66	Soccer	14,046	14,125	14,240	12,363	17,342
67	Tree Replacement	237	237	237	237	237
69	Andrews Community Forrest	25,551	35,528	33,668	29,501	29,501
<b>TOTAL RESERVES IN GENERAL CHECKING</b>						
	1,254,689	1,308,729	2,055,623	2,633,153	2,167,035	2,696,998
<b>SEPARATE BANKING ACCOUNTS</b>						
25	Town Center Fund	520,036	582,217	430,781	255,419	266,180
30	Fiduciary Funds					
14	Opioid	-	-	-	6,364	3,558
31	Edmunds	24,660	24,899	24,945	24,993	25,450
32	Shonyon A	3,153	3,184	3,190	3,196	3,255
33	Shonyon B	3,411	3,444	3,450	3,457	3,519
35	Technical Review/Engineering Fees	500	502	504	1,509	395
49	July 4th Celebration	-	-	-	4,350	6,626
44	Library (revenue/donations) Account Closed	2,215	2,797	2,286	3,285	3,054
45	Fire Dept (donations)	12,103	11,015	10,583	10,740	6,061
68	Tennis	330	330	330	349	351
70	Cemetery	160,847	166,264	164,351	171,515	151,870
<b>TOTAL RESERVES IN SEPARATE ACCOUNTS</b>						
	727,255	794,650	640,420	485,178	470,318	574,119

**Water Budget - Fire Protection Calculation FY26**

48% Tank loan	37,705	0.48	18,098
48% Gap loan	-	0.48	0
5% Total Water Budget	387,796	0.05	19,390
			37,488