

Town of Richmond  
FY27 Budget Expenses  
12/08/25

Chart of Account #	Expense Budget Accounts	Budget FY 2027	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		353,108	375,433	375,400	406,845	8.38%
10-7-10-0-10.00	Finance Director Peridium support		-	-	-	5,000	100.00%
10-7-10-0-10.00	Administration Bonus		-	-	168	173	3.14%
10-7-10-1-45.02	Animal Control Officer		3,000	3,492	2,187	2,250	2.86%
10-7-10-0-10.01	Delinquent Tax Collector		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	0.00%
10-7-10-0-10.04	Overtime		-	-	-	1,000	0.00%
10-7-10-0-10.30	Health Insurance Opt Out		10,000	10,146	10,000	10,000	0.00%
10-7-10-0-11.00	Social Security/Medicare		29,345	31,815	30,242	32,746	8.28%
10-7-10-0-11.01	Child Care Contribution Tax		-	1,657	1,772	1,937	9.31%
10-7-10-0-12.00	Municipal Retirement		22,646	24,934	24,996	29,768	19.09%
10-7-10-0-15.00	Health Insurance		23,611	30,561	39,522	58,377	47.71%
10-7-10-0-15.01	Health Insurance HSA		901	560	368	-	-100.00%
10-7-10-0-15.05	Dental Insurance		-	-	-	1,798	100.00%
10-7-10-0-15.03	Long Term Disability		1,740	1,695	2,160	1,860	-13.89%
<b>TOTAL</b>			<b>459,351</b>	<b>496,382</b>	<b>501,815</b>	<b>566,754</b>	<b>12.94%</b>
<b>STAFF RELATED</b>							
10-7-10-1-42.00	Dues/Certifications/Licenses		350	185	100	200	100.00%
10-7-10-1-27.00	Training/Education		5,000	769	5,000	2,000	-60.00%
10-7-10-1-29.00	Travel		400	408	400	450	12.50%
10-7-10-0-17.00	Recognition and Awards		2,000	3,539	2,500	3,500	40.00%
<b>TOTAL</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		19,280	15,358	11,370	11,939	5.00%
10-7-10-0-15.04	Health Insurance Broker Fees		2,500	2,690	3,500	3,500	0.00%
10-7-10-1-20.00	Office Supplies		8,000	7,307	8,000	7,500	-6.25%
10-7-10-3-48.01	Town Center Building Insurance		8,155	7,290	10,279	10,279	0.00%
10-7-10-3-43.00	Legal		30,000	39,346	35,000	40,000	14.29%
10-7-10-3-46.00	Engineering Review		1,500	-	1,000	1,000	0.00%
10-7-10-3-80.03	Emergency Management		500	-	-	1,293	0.00%
10-8-90-5-95.03	Flags		1,000	369	750	500	-33.33%
10-7-10-2-43.01	Fire Protection		55,000	50,681	38,033	37,488	-1.43%
10-7-10-3-80.00	County Tax		27,000	30,315	27,000	30,000	11.11%
<b>TOTAL</b>			<b>152,935</b>	<b>153,356</b>	<b>134,932</b>	<b>143,499</b>	<b>6.35%</b>
<b>SUPPLIES</b>							
10-7-10-1-20.01	Recording Books		3,000	2,857	3,000	3,000	0.00%
10-7-10-1-21.00	Postage		9,000	7,412	9,500	9,500	0.00%
<b>TOTAL</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		8,000	1,927	5,000	5,000	0.00%
10-7-10-0-10.03	Election		2,500	727	4,000	2,500	-37.50%
10-7-10-1-25.03	Town Reports		3,000	4,944	4,000	5,000	25.00%
<b>TOTAL</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		9,500	6,620	9,500	7,000	-26.32%
10-7-10-1-30.01	Cell Phones		1,000	917	1,000	1,000	0.00%
10-7-10-2-31.00	Heat		10,500	7,453	10,500	10,000	-4.76%
10-7-10-2-32.00	Electric		13,500	11,506	14,000	12,000	-14.29%
10-7-10-2-33.00	Water and Sewer		8,000	4,642	6,500	5,000	-23.08%
10-7-10-2-34.00	Trash removal		2,500	2,453	3,000	3,000	0.00%
<b>TOTAL</b>			<b>45,000</b>	<b>33,591</b>	<b>44,500</b>	<b>38,000</b>	<b>-14.61%</b>

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Chart of Account #	Expense Budget Accounts	Budget FY 2027	Budget FY 2025	Actual FY 2025	Budget FY 2026	Budget FY 2027	FY 26/27 % CHANGE
<b>CONTRACTED ADMINISTRATIVE SERVICES</b>							
10-7-10-1-23.00	Website Administration		4,000	3,779	3,500	4,000	14.29%
10-7-10-1-24.00	Advertising		3,000	4,614	4,500	4,500	0.00%
10-7-10-1-45.00	Contract Services		8,000	16,827	8,000	15,000	87.50%
10-7-10-1-45.05	Contract Services Technology Support		28,000	33,133	32,000	35,000	9.38%
10-7-10-3-44.00	Contracted Services Independent Auditors		13,000	16,967	15,000	31,100	107.33%
10-7-10-3-42.01	VLCT Membership Dues		6,797	6,797	6,947	7,149	2.91%
		<b>TOTAL</b>	<b>62,797</b>	<b>82,116</b>	<b>69,947</b>	<b>96,749</b>	<b>38.32%</b>
<b>EQUIPMENT PURCHASES (UNDER 5K), REPAIRS, MAINTENANCE</b>							
10-7-10-1-45-06	Technology Equipment		4,000	2,616	4,000	4,000	0.00%
10-7-10-1-22.00	Office Equipment		10,000	2,781	7,500	5,000	-33.33%
		<b>TOTAL</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	34,239	25,000	30,000	20.00%
10-7-10-2-62.01	Landscaping and Tree Maintenance		1,500	465	3,000	2,000	-33.33%
		<b>TOTAL</b>	<b>16,500</b>	<b>34,704</b>	<b>28,000</b>	<b>32,000</b>	<b>14.29%</b>
<b>COMMUNITY SERVICES</b>							
10-7-10-1-45-08	Community Well Being		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	0.00%
10-8-90-5-95.06	Mount Mansfield Community TV (MMCTV)		5,000	5,000	5,000	5,000	0.00%
		<b>TOTAL</b>	<b>10,200</b>	<b>10,200</b>	<b>10,200</b>	<b>10,200</b>	<b>0.00%</b>
<b>TOTAL ADMINISTRATION EXPENSES</b>			<b>794,033</b>	<b>838,513</b>	<b>834,394</b>	<b>927,352</b>	<b>11.14%</b>

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<b>ASSESSORS</b>							
10-7-12-1-45.00	Contract Assessing Services		32,000	24,403	34,000	34,000	0.00%
10-7-12-3-47.00	Tax Map Maintenance		1,500	-	3,000	1,500	-50.00%
10-7-90-1-91.00	Reappraisal Reserve Transfer		15,000	15,000	7,500	7,500	0.00%
<b>TOTAL ASSESSORS EXPENSES</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		147,139	143,338	155,258	163,530	5.33%
10-7-15-0-10.01	Overtime		1,000	-	1,000	1,000	0.00%
10-7-15-0-15.01	Health Insurance Opt Out		-	-	-	5,000	100.00%
10-7-15-0-11.00	Social Security/Medicare - Adm.		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		10,367	9,987	11,329	12,340	8.92%
10-7-15-0-15.00	Health Insurance		59,124	51,218	51,521	25,770	-49.98%
10-7-15-0-15.01	Health Insurance HSA		-	276	368	500	35.87%
10-7-15-0-15.05	Dental Insurance		-	-	-	899	100.00%
10-7-15-0-15.03	Long Term Disability		900	788	660	930	40.91%
10-7-15-0-15.04	Internship Stipend		2,000	-	2,000	-	-100.00%
<b>TOTAL</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	360	500	500	0.00%
10-7-15-1-27.00	Training/Education		2,500	1,094	2,500	3,000	20.00%
10-7-15-1-29.00	Travel		250	367	1,000	1,000	0.00%
<b>TOTAL</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		6,335	6,335	6,750	6,673	-1.14%
10-7-15-1-20.00	Office Supplies		1,500	1,562	1,500	1,600	6.67%
10-7-15-1-21.00	Postage		500	500	1,000	500	-50.00%
10-7-15-1-24.00	Advertising		3,000	1,946	3,000	3,000	0.00%
10-7-15-1-43.01	Transportation Planning		10,000	7,220	2,500	10,000	300.00%
<b>TOTAL</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>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		5,000	140	5,000	2,500	-50.00%
10-7-15-3-43.01	Engineering		2,000	-	2,000	2,000	0.00%
<b>TOTAL</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		1,500	3,250	1,500	1,500	0.00%
	Office Equipment (computer and accessories)		-	-	-	1,500	100.00%
<b>TOTAL</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 Transfer (10K reserve balance limit)		10,000	10,000	10,000	10,000	0.00%
<b>TOTAL</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 EXPENSES</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</b>							
<b>PAYROLL</b>							
10-7-20-0-10.00	Regular Salaries		346,580	98,349	375,242	539,217	43.70%
10-7-20-0-10.07	Bonus		797	-	-	-	0.00%
10-7-20-0-10.06	On-call hours		12,000	-	-	-	0.00%
10-7-20-0-10.99	Overtime		15,000	18,808	15,000	15,000	0.00%
10-7-20-0-10.30	Health Insurance Opt Out		5,000	-	-	-	0.00%
10-7-20-0-11.00	Social Security/Medicare		29,597	7,919	30,049	42,675	42.02%
10-7-20-0-11-.01	Child Care Contribution Tax		-	350	1,717	2,439	42.02%
10-7-20-0-12.00	Municipal Retirement		39,351	12,607	42,205	62,600	48.32%
10-7-20-0-15.00	Health Insurance		76,947	35,298	119,438	138,368	15.85%
10-7-20-0-15.01	Health Insurance HSA		-	548	1,035	702	-32.17%
10-7-20-0-15.07	Dental and Eye Insurance - Union		-	-	-	6,149	100.00%
10-7-20-0-15.03	Long Term Disability		1,920	498	2,230	2,090	-6.28%
10-7-20-0-15.04	Short Term Disability		720	158	720	525	-27.08%
10-7-20-0-10.05	Life Insurance		2,000	109	2,000	2,000	0.00%
<b>TOTAL</b>			<b>529,912</b>	<b>174,644</b>	<b>589,636</b>	<b>811,765</b>	<b>37.67%</b>
<b>STAFF RELATED</b>							
10-7-20-1-00.01	Dues/Certifications/Licenses/Fees		-	-	-	200	100.00%
10-7-20-1-27.00	Training/Education		5,000	-	3,200	5,000	56.25%
10-7-20-1-16.00	Employee Uniforms		10,000	7,481	5,000	5,000	0.00%
10-7-20-3-20.02	Employee Gear		-	-	10,500	10,500	0.00%
10-7-20-0-10.04	Constable Training		500	-	500	500	0.00%
10-7-20-1-29.00	Travel (mileage) as long as we keep take home cars		500	-	-	-	0.00%
<b>TOTAL</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		26,854	33,944	39,013	40,964	5.00%
10-7-20-1-20.00	Office Supplies Admin		2,500	452	500	500	0.00%
10-7-20-1-22.05	Recruitment		-	-	-	1,000	100.00%
<b>TOTAL</b>			<b>29,354</b>	<b>34,396</b>	<b>39,513</b>	<b>42,464</b>	<b>7.47%</b>
<b>SUPPLIES</b>							
10-7-20-5-50.00	Cruiser Fuel: Gas		25,000	3,123	15,000	15,000	0.00%
10-7-20-5-50.02	Cruiser Fuel: Electric		1,000	151	750	-	-100.00%
10-7-20-3-20.00	Police Supplies		5,000	5,698	4,000	4,000	0.00%
10-7-20-1-28.00	Forensic Testing and Evidence Collection Equipment		500	-	500	1,000	100.00%
<b>TOTAL</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		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>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		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	-	250	250	0.00%
10-7-20-1-16.01	Body Cameras		4,000	2,919	4,000	7,500	87.50%
10-7-20-1-16.02	Tasers		-	-	5,000	6,000	20.00%
10-7-20-1-22.00	Office Equipment (Copier and DPS)		8,000	3,299	5,000	5,000	0.00%
10-7-20-1-22.07	Security Camaras for Police Department		-	-	-	2,100	100.00%
10-7-20-1-22.08	Technology Services		-	-	-	2,500	100.00%
<b>TOTAL</b>			<b>90,800</b>	<b>313,456</b>	<b>92,250</b>	<b>23,350</b>	<b>-74.69%</b>

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<b>EQUIPMENT PURCHASES (UNDER 5K), REPAIRS, MAINTENANCE</b>							
10-7-20-3-20.03	Office Equipment (non contract)		-	-	-	2,000	100.00%
10-7-20-3-35.00	Equipment Repair (eliminating)		1,500	805	-	-	0.00%
10-7-20-5-52.00	Police Cruiser Repair		8,000	2,175	10,000	10,000	0.00%
10-7-20-5-52.19	Police Cruiser Tires		3,500	1,771	-	1,500	100.00%
10-7-20-1-22.01	Computers and Accessories (Officer Toughbooks)		1,500	4,158	3,000	4,500	50.00%
<b>TOTAL</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		1,200	868	1,200	1,200	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>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 Transfer		-	-	100	100	0.00%
10-7-20-0-90.01	Police Capital Reserve Transfer		-	-	-	200,000	100.00%
<b>TOTAL</b>			<b>-</b>	<b>-</b>	<b>100</b>	<b>200,100</b>	<b>200000.00%</b>
<b>TOTAL POLICE EXPENSES</b>			<b>727,197</b>	<b>561,616</b>	<b>792,502</b>	<b>1,157,329</b>	<b>46.03%</b>

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<b>LIBRARY</b>							
<b>PAYROLL</b>							
10-7-35-0-10.00	Salaries		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	5,458	5,000	5,000	0.00%
10-7-35-0-11.00	Social Security/Medicare		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		12,398	12,120	12,142	13,242	9.06%
10-7-35-0-15.00	Health Insurance		35,476	36,184	38,026	41,010	7.85%
10-7-35-0-15.04	Dental		-	-	-	1,589	100.00%
10-7-35-0-15.03	Long Term Disability		840	751	700	930	32.86%
<b>TOTAL</b>			<b>289,239</b>	<b>271,815</b>	<b>297,408</b>	<b>310,395</b>	<b>4.37%</b>
<b>STAFF RELATED</b>							
10-7-35-1-00.01	Dues/Certifications/Licenses		-	-	-	200	100.00%
10-7-35-1-27.00	Training/Education (includes lodging and meals)		300	266	300	300	0.00%
10-7-35-1-29.00	Travel		300	70	300	300	0.00%
<b>TOTAL</b>			<b>600</b>	<b>336</b>	<b>600</b>	<b>800</b>	<b>33.33%</b>
<b>ADMINISTRATIVE</b>							
10-7-35-1-29.01	General/PACIF Insurance		7,950	8,598	9,197	9,657	5.00%
10-7-35-1-20.00	Office Supplies		2,250	3,382	2,500	2,500	0.00%
10-7-35-1-21.00	Postage		1,000	1,385	1,500	2,300	53.33%
<b>TOTAL</b>			<b>11,200</b>	<b>13,365</b>	<b>13,197</b>	<b>14,457</b>	<b>9.55%</b>
<b>SUPPLIES</b>							
10-7-35-3-20.01	Books		20,000	19,235	20,000	21,000	5.00%
<b>TOTAL</b>			<b>20,000</b>	<b>19,235</b>	<b>20,000</b>	<b>21,000</b>	<b>5.00%</b>
<b>UTILITIES</b>							
10-7-35-1-30.00	Telephone/Internet		2,700	2,461	2,700	2,700	0.00%
10-7-35-2-31.00	Heat		4,000	3,329	3,500	3,500	0.00%
10-7-35-2-32.00	Electricity		5,200	5,553	6,000	6,000	0.00%
10-7-35-2-32.01	Electric Vehicle Charging Station		1,000	6,248	5,000	7,000	40.00%
10-7-35-2-33.00	Water and Sewer		2,000	1,339	1,600	1,600	0.00%
<b>TOTAL</b>			<b>14,900</b>	<b>18,929</b>	<b>18,800</b>	<b>20,800</b>	<b>10.64%</b>
<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>3,493</b>	<b>100.00%</b>
<b>EQUIPMENT PURCHASES (UNDER 5K), REPAIRS, MAINTENANCE</b>							
10-7-35-1-22.00	Technology Equipment		2,500	2,958	3,500	500	-85.71%
<b>TOTAL</b>			<b>2,500</b>	<b>2,958</b>	<b>3,500</b>	<b>500</b>	<b>-85.71%</b>
<b>BUILDING &amp; INFRASTRUCTURE REPAIRS &amp; MAINTENANCE</b>							
10-7-35-2-62.00	Building Maintenance (routine)		15,000	11,601	15,000	13,000	-13.33%
<b>TOTAL</b>			<b>15,000</b>	<b>11,601</b>	<b>15,000</b>	<b>13,000</b>	<b>-13.33%</b>
<b>COMMUNITY SERVICES</b>							
10-7-35-3-20.02	Public Printer and Fax use		3,000	2,899	3,000	500	-83.33%
10-7-35-3-45.01	Programs		1,200	1,110	1,500	1,500	0.00%
<b>TOTAL</b>			<b>4,200</b>	<b>4,008</b>	<b>4,500</b>	<b>2,000</b>	<b>-55.56%</b>
<b>RESERVES</b>							
10-7-90-2-92.01	Library Reserve Transfer		12,000	12,000	-	15,000	100.00%
<b>TOTAL</b>			<b>12,000</b>	<b>12,000</b>	<b>-</b>	<b>15,000</b>	<b>100.00%</b>
<b>TOTAL LIBRARY EXPENSES</b>			<b>369,639</b>	<b>354,246</b>	<b>373,005</b>	<b>401,445</b>	<b>7.62%</b>

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Chart of Account #	Expense Budget Accounts	Budget FY 2027	Budget FY 2025	Actual FY 2025	Budget FY 2026	Budget FY 2027	FY 26/27 % CHANGE
<b>FIRE</b>							
<b>PAYROLL</b>							
10-7-40-0-10.00	Salaries		57,000	68,756	70,000	85,000	21.43%
10-7-40-0-10.00	Salary Custodial		-	-	-	1,000	100.00%
10-7-40-0-11.00	Social Security/Medicare		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>61,389</b>	<b>74,327</b>	<b>75,722</b>	<b>92,952</b>	<b>22.76%</b>
<b>STAFF RELATED</b>							
10-7-40-1-18.00	Medical		1,000	227	1,000	4,000	300.00%
10-7-40-1-18.01	Uniforms (hats, t-shirts, gloves, jackets, sweatshirts)		-	-	-	1,000	100.00%
10-7-40-1-27.00	Training/Education (includes lodging and meals)		1,000	400	1,000	1,000	0.00%
10-7-40-1-29.00	Travel		1,000	327	1,000	1,000	0.00%
10-7-40-1-30.02	Recognition and Awards - Annual Banquet		-	-	2,500	2,500	0.00%
<b>TOTAL</b>			<b>3,000</b>	<b>954</b>	<b>5,500</b>	<b>9,500</b>	<b>72.73%</b>
<b>ADMINISTRATIVE</b>							
10-7-40-2-30.00	General/PACIF Insurance		9,766	12,382	13,425	14,096	5.00%
10-7-40-2-00.01	Recruitment		-	-	-	500	
10-7-40-5-60.01	Fire Department Needs Assessment		-	-	25,000	-	-100.00%
<b>TOTAL</b>			<b>9,766</b>	<b>12,382</b>	<b>38,425</b>	<b>14,596</b>	<b>-62.01%</b>
<b>SUPPLIES</b>							
10-7-40-5-55.00	Supplies		3,500	2,960	4,500	4,500	0.00%
10-7-40-5-50.00	Gas, oil and diesel fuel		4,000	3,888	4,000	4,000	0.00%
<b>TOTAL</b>			<b>7,500</b>	<b>6,848</b>	<b>8,500</b>	<b>8,500</b>	<b>0.00%</b>
<b>UTILITIES</b>							
10-7-40-1-30.00	Telephone/Internet		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	2,531	3,000	3,000	0.00%
10-7-40-2-32.00	Electricity		2,500	2,601	2,800	2,800	0.00%
10-7-40-2-33.00	Water and Sewer		2,000	1,810	2,000	2,000	0.00%
<b>TOTAL</b>			<b>13,000</b>	<b>11,877</b>	<b>12,800</b>	<b>13,800</b>	<b>7.81%</b>
<b>CONTRACTED SERVICES</b>							
10-7-40-5-35.03	Radio dispatch		5,600	5,196	5,600	9,000	60.71%
<b>TOTAL</b>			<b>5,600</b>	<b>5,196</b>	<b>5,600</b>	<b>9,000</b>	<b>60.71%</b>
<b>EQUIPMENT PURCHASES (UNDER 5K), REPAIRS, MAINTENANCE</b>							
10-7-40-5-57.00	Equipment purchase		35,000	27,035	15,000	15,000	0.00%
10-7-40-5-35.01	Radio Repair and replacement		10,000	5,225	10,000	10,000	0.00%
10-7-40-5-51.01	Pump testing		1,500	1,375	1,500	2,000	33.33%
10-7-40-5-52.02	Hose testing		5,500	3,900	4,500	4,500	0.00%
10-7-40-5-53.01	Equipment Repair		3,000	1,503	3,000	3,000	0.00%
10-7-40-5-52.00	Fleet maintenance		10,000	22,753	15,000	15,000	0.00%
<b>TOTAL</b>			<b>65,000</b>	<b>61,790</b>	<b>49,000</b>	<b>49,500</b>	<b>1.02%</b>
<b>BUILDING &amp; INFRASTRUCTURE REPAIRS &amp; MAINTENANCE</b>							
10-7-40-2-62.00	Maintenance - General		10,000	6,453	10,000	10,000	0.00%
<b>TOTAL</b>			<b>10,000</b>	<b>6,453</b>	<b>10,000</b>	<b>10,000</b>	<b>0.00%</b>
<b>COMMUNITY SERVICES</b>							
10-7-40-1-95.00	Public relations		700	880	1,000	2,000	100.00%
<b>TOTAL</b>			<b>700</b>	<b>880</b>	<b>1,000</b>	<b>2,000</b>	<b>100.00%</b>
<b>DEBT</b>							
10-7-40-5-80.05	2018 Engine principal #3		48,572	48,572	48,572	-	-100.00%
10-7-40-5-80.06	2018 Engine interest #3		2,065	2,042	1,035	-	-100.00%
10-7-90-5-90.03	2005 Engine bond		10,000	10,000	10,000	-	-100.00%
10-7-40-5-80.03	2005 Engine Interest		126	126	-	-	0.00%
<b>TOTAL</b>			<b>60,763</b>	<b>60,740</b>	<b>59,607</b>	<b>-</b>	<b>-100.00%</b>
<b>RESERVES</b>							
10-7-90-5-93.04	Safety Equipment and Gear Reserve Transfer		5,000	5,000	-	20,000	100.00%
10-7-90-5-93.00	Fire Reserve Transfer		220,000	220,000	180,000	220,000	22.22%
<b>TOTAL</b>			<b>225,000</b>	<b>225,000</b>	<b>180,000</b>	<b>240,000</b>	<b>33.33%</b>
<b>TOTAL FIRE EXPENSES</b>			<b>461,718</b>	<b>466,446</b>	<b>446,154</b>	<b>449,848</b>	<b>0.83%</b>



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Chart of Account #	Expense Budget Accounts	Budget FY 2027	Budget FY 2025	Actual FY 2025	Budget FY 2026	Budget FY 2027	FY 26/27 % CHANGE
<b>RECREATION, TRAILS, AND PUBLIC SPACES</b>							
<b>PAYROLL</b>							
10-7-60-0-10.00	Recreation Salaries		2,340	2,879	2,600	3,851	48.12%
10-7-60-0-11.00	Social Security/Medicare		180	220	200	296	48.00%
10-7-60-0-11.01	Child Care Contribution Tax		-	-	11	17	48.12%
<b>TOTAL</b>			<b>2,520</b>	<b>3,099</b>	<b>2,811</b>	<b>4,164</b>	<b>48.11%</b>
<b>ADMINISTRATIVE</b>							
10-7-60-1-42.01	General/PACIF Insurance		527	760	1,009	1,059	4.96%
<b>TOTAL</b>			<b>527</b>	<b>760</b>	<b>1,009</b>	<b>1,059</b>	<b>4.96%</b>
<b>SUPPLIES</b>							
10-7-60-3-95.00	Conservation commission Supplies		500	-	-	-	0.00%
<b>TOTAL</b>			<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>UTILITIES</b>							
10-7-60-2-32.00	Electricity		750	728	700	800	14.29%
10-7-60-2-33.00	Water and Sewer		2,000	1,259	1,500	1,500	0.00%
10-7-60-2-34.00	Rubbish removal		1,750	2,465	2,000	3,000	50.00%
<b>TOTAL</b>			<b>4,500</b>	<b>4,451</b>	<b>4,200</b>	<b>5,300</b>	<b>26.19%</b>
<b>CONTRACTED SERVICES</b>							
10-7-10-1-45.07	Contracted Grounds Maintenance		35,000	40,472	40,000	40,000	0.00%
<b>TOTAL</b>			<b>35,000</b>	<b>40,472</b>	<b>40,000</b>	<b>40,000</b>	<b>0.00%</b>
<b>EQUIPMENT PURCHASES (UNDER 5K), REPAIRS, MAINTENANCE</b>							
10-7-60-2-62.02	Recreation Equipment		3,000	-	3,000	3,000	0.00%
10-7-60-2-62.04	Pickleball Supplies					250	
<b>TOTAL</b>			<b>3,000</b>	<b>-</b>	<b>3,000</b>	<b>3,250</b>	<b>8.33%</b>
<b>BUILDING &amp; INFRASTRUCTURE REPAIRS &amp; MAINTENANCE</b>							
10-7-60-2-62.00	Park maintenance		3,000	7,229	3,000	3,000	0.00%
10-7-60-2-62.01	Trails maintenance		1,000	-	1,000	1,000	0.00%
10-7-60-2-62.03	Gardening and Landscaping		1,000	-	1,000	1,000	0.00%
<b>TOTAL</b>			<b>5,000</b>	<b>7,229</b>	<b>5,000</b>	<b>5,000</b>	<b>0.00%</b>
<b>COMMUNITY SERVICES</b>							
10-7-60-3-95.04	July 4th / Fireworks		15,000	13,000	15,000	-	-100.00%
10-7-60-3-95.01	Special Events		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	-	-100.00%
10-8-90-5-92.22	Lake Iroquois Recreation District		2,000	1,500	3,000	3,000	0.00%
10-8-90-5-95.09	Richmond Community Band		400	-	400	-	-100.00%
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>25,750</b>	<b>22,000</b>	<b>26,250</b>	<b>8,850</b>	<b>-66.29%</b>
<b>RESERVES</b>							
10-7-90-2-92.02	Conservation fund 1Cent Reserve Transfer		79,359	79,359	80,271	-	-100.00%
<b>TOTALS</b>			<b>79,359</b>	<b>79,359</b>	<b>80,271</b>	<b>-</b>	<b>-100.00%</b>
<b>TOTAL RECREATION, TRAILS, AND PUBLIC SPACES</b>			<b>156,156</b>	<b>157,371</b>	<b>162,541</b>	<b>67,623</b>	<b>-58.40%</b>

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<b>CHARITABLE APPROPRIATIONS</b>							0.00%
<b>CONTRACTED - Social Services</b>							
10-7-20-5-50.01	Community outreach - Howard Center		10,000	10,490	12,500	17,000	36.00%
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	-	-100.00%
<b>TOTALS</b>			<b>28,840</b>	<b>30,216</b>	<b>31,840</b>	<b>21,500</b>	<b>-32.47%</b>
<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%
10-8-90-5-95.07	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>	<b>-</b>	<b>-100.00%</b>
<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 and 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>	<b>0.00%</b>
<b>TOTAL CONTRACTED SERVICES &amp; DONATIONS</b>			<b>116,438</b>	<b>117,314</b>	<b>123,803</b>	<b>94,088</b>	<b>-24.00%</b>
<b>TOTAL GENERAL FUND EXPENSES</b>			<b>2,949,953</b>	<b>2,785,211</b>	<b>3,050,005</b>	<b>3,409,168</b>	<b>11.78%</b>

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<b>HIGHWAY</b>							
<b>PAYROLL</b>							
11-7-50-0-10.00	Regular Salaries		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		50,000	81,067	50,000	50,000	0.00%
11-7-50-0-10.30	Health Insurance Opt Out		12,500	15,450	20,000	15,000	-25.00%
11-7-50-0-11.00	Social Security/Medicare		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		31,638	35,316	36,979	39,084	5.69%
11-7-50-0-15.00	Health Insurance		63,481	58,198	55,868	58,378	4.49%
11-7-50-0-15.04	Dental Insurance		-	-	-	5,241	100.00%
11-7-10-0-15.03	Long Term Disability		2,970	2,271	3,040	2,790	-8.22%
<b>TOTAL</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	4,573	3,750	4,000	6.67%
11-7-50-2-29.00	Dues, Certifications, and Licenses		200	4,773	200	5,000	2400.00%
11-7-50-1-29.00	Travel		200	47	200	200	0.00%
<b>TOTAL</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		33,623	37,733	41,804	43,894	5.00%
11-7-50-1-20.00	Office Supplies		1,000	376	500	500	0.00%
<b>TOTAL</b>			<b>34,623</b>	<b>38,109</b>	<b>42,304</b>	<b>44,394</b>	<b>4.94%</b>
<b>SUPPLIES</b>							
11-7-50-6-60.19	Supplies - Consumables (Paper Towels, Toilet paper, Office Supplies, kit		1,000	949	1,000	1,200	20.00%
11-7-50-5-50.00	Gas and Oil		2,000	1,803	500	700	40.00%
11-7-50-5-50.02	Diesel fuel		60,000	51,381	65,000	65,000	0.00%
11-7-50-6-57.19	Equipment Parts - Miscellaneous		1,000	194	1,000	1,000	0.00%
11-7-50-6-57.03	Welding and Cutting Supplies		1,000	719	1,000	1,000	0.00%
11-7-50-6-60.01	Chloride		15,000	17,992	15,000	20,000	33.33%
11-7-50-6-60.05	Salt		100,000	97,958	100,000	115,000	15.00%
11-7-50-6-60.06	Sand		40,000	35,271	35,000	45,000	28.57%
<b>TOTAL</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		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	7,678	7,500	8,000	6.67%
11-7-50-2-32.00	Electricity - Garage		3,000	2,560	3,000	3,000	0.00%
11-7-50-3-32.01	Electricity - Street lights		16,000	14,241	17,000	16,000	-5.88%
11-7-50-2-33.00	Water and Sewer		2,000	1,626	1,750	1,750	0.00%
11-7-50-2-34.00	Rubbish removal		1,800	1,632	2,000	2,000	0.00%
<b>TOTAL</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	0.00%
11-7-50-6-45.18	Equipment rental		10,000	9,803	10,000	12,000	20.00%
11-7-50-6-57.04	Equip. rental wood chip		2,500	2,500	2,600	2,800	7.69%
11-7-50-6-62.02	Street Sweeping		5,000	4,500	5,500	6,000	9.09%
<b>TOTAL</b>			<b>18,000</b>	<b>16,803</b>	<b>18,600</b>	<b>21,300</b>	<b>14.52%</b>

Town of Richmond  
FY27 Budget Expenses  
12/08/25

Chart of Account #	Expense Budget Accounts	Budget FY 2027	Budget FY 2025	Actual FY 2025	Budget FY 2026	Budget FY 2027	FY 26/27 % CHANGE
<b>EQUIPMENT PURCHASES (UNDER 5K), REPAIRS, MAINTENANCE</b>							
11-7-50-5-35.00	Radio		600	-	500	1,000	100.00%
11-7-50-6-57.00	Small Equipment purchase		7,000	6,296	7,000	9,000	28.57%
11-7-50-6-63.02	Signs		4,500	187	4,500	4,000	-11.11%
11-7-50-6-63.03	Crosswalks Illuminated light		-	9,200	-	-	0.00%
11-7-50-5-52.03	Winter maintenance attachments		500	328	500	500	0.00%
11-7-50-6-57.01	Cutting edges		10,000	7,957	10,000	11,000	10.00%
11-7-50-5-52.18	Tire chains		1,000	271	1,000	1,000	0.00%
11-7-50-5-52.19	Tires		9,000	7,941	10,000	11,000	10.00%
11-7-50-5-35.01	Repair - Radio		300	278	500	500	0.00%
11-7-50-5-52.00	Repair - Dump Truck Fleet		15,000	19,514	16,000	18,000	12.50%
11-7-50-5-52.06	Repair - Pickup Truck Fleet		1,000	65	1,000	1,000	0.00%
11-7-50-5-52.01	Repair - Excavator		500	795	750	1,000	33.33%
11-7-50-5-52.04	Repair - Grader		1,000	-	1,500	1,500	0.00%
11-7-50-5-52.05	Repair - Loader		500	332	750	1,000	33.33%
11-7-50-5-52.07	Repair - Sidewalk plow		500	202	250	250	0.00%
11-7-50-5-52.08	Repair - Roadside mower		1,000	351	1,000	1,000	0.00%
11-7-50-5-52.09	Repair - Tractor		500	-	500	500	0.00%
11-7-50-5-52.10	Repair - Utility vehicle		1,500	405	2,000	2,000	0.00%
11-7-50-5-53.00	Repair - Small Equipment		1,000	1,177	1,000	1,500	50.00%
<b>TOTAL</b>			<b>55,400</b>	<b>55,298</b>	<b>58,750</b>	<b>65,750</b>	<b>11.91%</b>
<b>BUILDING &amp; INFRASTRUCTURE REPAIRS &amp; MAINTENANCE</b>							
11-7-50-2-62.00	Building maintenance		8,000	7,840	10,000	10,000	0.00%
11-7-50-6-60.00	Patching for potholes		2,000	3,607	5,000	4,000	-20.00%
11-7-50-6-63.00	Centerline paint and shoulder		28,400	966	30,000	1,000	-96.67%
11-7-50-6-63.04	Traffic Calming measures		10,000	7,087	10,000	10,000	0.00%
11-7-50-6-64.00	Culverts		7,500	6,198	10,000	10,000	0.00%
11-7-50-6-60.03	Dirt Roads - Gravel and aggregates		120,000	124,484	120,000	130,000	8.33%
11-7-50-6-64.01	Paved Roads - Paved Roads		295,000	295,813	300,000	300,000	0.00%
11-7-50-6-64.02	Storm water and sidewalks		140,000	85,029	140,000	140,000	0.00%
<b>TOTAL</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	0.00%
11-7-90-2-90.13	Jericho Road Interest		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	6,134	6,257	2.00%
	Project AR1-058 4a Millet storm water Admin Fee		-	-	912	789	-13.45%
11-7-90-5-90.44	2020 FY20 Dump Truck #2 principal (final payment FY25)		1,920	1,920	-	-	0.00%
11-7-90-5-90.45	2020 FY20 Dump Truck #2 interest		37	120	-	-	0.00%
<b>TOTAL</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	Highway Capital Reserve Transfer		218,000	218,000	175,000	575,000	228.57%
11-7-90-5-93.02	Bridge and Culvert Reserve Transfer		55,000	55,000	-	50,000	100.00%
11-7-90-5-93.03	Guardrail Reserve Transfer		11,000	11,000	10,000	10,000	0.00%
11-7-90-5-93.04	New Sidewalks Reserve Transfer		-	-	-	-	0.00%
11-7-90-5-93.05	New Transportation Infrastructure Reserve Transfer		25,000	25,000	-	-	0.00%
<b>TOTAL</b>			<b>309,000</b>	<b>309,000</b>	<b>185,000</b>	<b>635,000</b>	<b>243.24%</b>
<b>TOTAL HIGHWAY FUND EXPENSES</b>			<b>1,965,945</b>	<b>1,912,396</b>	<b>1,920,207</b>	<b>2,411,801</b>	<b>25.60%</b>
<b>TOTAL GENERAL &amp; HIGHWAY FUND EXPENSES</b>			<b>4,915,898</b>	<b>4,697,607</b>	<b>4,970,212</b>	<b>5,820,969</b>	<b>17.12%</b>

Town of Richmond  
FY27 Budget Revenues  
12/08/25

Chart of Account #	Revenue Budget Accounts	Budget FY25	Actual FY25	Budget FY26	Budget FY27	FY 26/27 % Change
	Administration Operations					
10-6-01-1-01.10	PROPERTY TAX REVENUE	2,080,526	2,082,158	2,566,167	2,430,398	-5.29%
10-6-01-1-01.12	Delinquent tax penalty	10,000	17,269	10,000	10,000	0.00%
10-6-01-1-01.13	Delinquent tax interest	10,000	10,400	5,000	5,000	0.00%
10-6-01-1-01.14	Current taxes - interest	10,000	10,588	9,000	10,000	11.11%
10-6-01-1-01.19	Education fee retained	17,082	19,613	19,861	20,500	3.22%
10-6-01-1-01.17	State PILOT funds	5,000	4,942	5,000	5,000	0.00%
10-6-02-2-10.10	Act 60 Reappraisal grant	15,000	15,173	15,000	15,000	0.00%
10-6-02-2-10.12	Equalization grant	1,765	1,785	1,800	1,800	0.00%
10-6-02-2-10.13	Railroad tax	4,000	3,601	4,000	3,600	-10.00%
10-6-02-2-10.14	Current Use/Hold Harmless program	85,000	70,791	85,000	80,000	-5.88%
10-6-02-2-10.18	Land Use Change Penalties	-	1,649	2,000	2,000	0.00%
10-6-10-1-20.01	Water/Sewer admin. reimbursement	43,394	43,394	45,202	50,000	10.61%
10-6-10-1-20.05	Water/Sewer audit reimbursement	5,000	3,633	5,000	10,367	107.34%
10-6-10-1-21.01	Town Center rent - utilities reimbursement	25,000	18,564	25,000	20,000	-20.00%
10-6-10-1-21.03	Town Center rent - insurance reimbursement	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	25,000	30,000	20.00%
10-6-10-1-40.05	Net Interest on General Checking Account	100,000	113,500	50,000	50,000	0.00%
10-6-10-3-11.10	Beverage licenses	1,400	810	1,400	1,000	-28.57%
10-6-10-3-11.11	Dog licenses	4,000	3,193	4,000	3,500	-12.50%
10-6-10-3-30.10	Recording fees	20,000	15,220	15,000	15,000	0.00%
10-6-10-3-30.12	Vault time & copies	2,500	1,785	2,000	2,000	0.00%
10-6-10-3-30.13	Certified copies	3,000	1,080	2,000	1,500	-25.00%
10-6-10-3-30.14	Marriage licenses	250	250	250	250	0.00%
10-6-10-3-30.15	Vehicle registration Fees	100	39	100	50	-50.00%
10-6-10-3-30.18	Cannabis Fees	100	100	200	100	-50.00%
10-6-10-1-01.11	Zoning permits/hearing fees	35,000	43,394	40,000	45,000	12.50%
10-6-20-2-01.10	PD local fines	5,000	2,160	2,500	2,500	0.00%
10-6-20-2-02.10	PD Report Fees	500	365	100	500	400.00%
10-6-20-2-04.00	PD short term contracts	250	-	-	-	0.00%
10-6-20-2-20.11	PD Uniform traffic tickets	2,000	4,418	5,000	4,500	-10.00%
10-6-35-2-32.00	Library Electric Vehicle Charging Station	1,000	6,248	5,000	7,000	40.00%
10-6-35-3-00.10	Library Non Resident Fees	800	2,060	2,000	2,000	0.00%
10-6-35-3-20.02	Library Public Printer & Fax	3,000	3,504	3,000	500	-83.33%
10-6-60-6-00.10	Recreation Field use fees	-	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%
	Fire Safety Reserve Contribution offset with General Unassigned funds	-	-	-	20,000	100.00%
	Fire Reserve Contribution Offset with General Unassigned funds	-	-	-	50,000	100.00%
	Police Reserve Contribution Offset with General Unassigned funds	-	-	-	100,000	100.00%
	General Unassigned Funds toward entire budget	433,186		78,647	397,704	100.00%
	<b>Total General Fund Revenue</b>	<b>2,949,953</b>	<b>2,527,436</b>	<b>3,050,005</b>	<b>3,409,168</b>	<b>11.78%</b>
11-6-01-1-01.10	Current year property tax	1,849,945	1,849,945	1,792,106	1,950,707	8.85%
11-6-02-2-05.10	Highway state aid	113,500	128,428	125,000	125,000	0.00%
11-6-50-0-01.10	Overweight permits	1,500	1,382	1,500	1,500	0.00%
11-6-50-0-01.11	Access permits	500	575	1,000	750	-25.00%
11-6-50-0-01.12	Public right of way permits	500	5,300	600	1,000	66.67%
	<b>FUND TRANSFERS</b>					
11-0-00-0-00.00	Highway Budget Offset from Highway Restricted funds	-	-	-	82,844	100.00%
	Highway Reserves Contribution Offset with Highway Restricted funds	-	-	-	250,000	100.00%
	<b>Total Highway Revenue</b>	<b>1,965,945</b>	<b>1,985,630</b>	<b>1,920,206</b>	<b>2,411,801</b>	<b>-2.33%</b>
	<b>Budget Amount for Voter Approval</b>	<b>4,915,898</b>	<b>4,513,067</b>	<b>4,970,212</b>	<b>5,820,969</b>	<b>1.10%</b>
	<b>(non tax revenue)</b>	<b>985,427</b>	<b>580,964</b>	<b>611,939</b>	<b>1,189,865</b>	<b>-37.90%</b>

Town of Richmond  
FY27 Budget Revenues  
12/08/25

**Tax Rate Estimate FY2027**

	Grand list 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>	Grand list ESTIMATE as of 12/03/25			
<b>FY 2026 - 2027</b>	\$ 8,034,029	\$ 4,381,104	\$ 0.5453	GF rate for tax billing purposes
		\$	\$ 0.0018	GF rate for exemptions
		\$	\$ 0.5471	Total Town Rate/SB - To be set July 2025
		\$	\$ 0.0024	Rate Increase over prior year tax rate
			0.44%	Percentage increase over prior year

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

<u>Exemptions</u>	Homestead \$	Non-Homestead \$	Homestead School Rate	Non-Homestead School Rate	Tax dollars
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>	Grand list 06/22/25		Tax dollars	Tax Rate	
<b>FY27</b>	\$	8,034,029	\$ 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)

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

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

## 0.15

FY23	FY24	FY25	FY26	FY26	FY27
Audit Shows	Audit Shows	DRAFT Audit Shows	Projected Changes	Balance Predicted	Per Policy 15% should be on hand

708,712	340,362	(1,274,361)
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563,444

987,004

418,527

708,712	340,362	(1,274,361)	1,968,975	694,614	361,770
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332,844

250,000	Highway Equipment Reserve
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922,673	1,176,344	964,538
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5,000
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(78,647)

85,353

103,810

66,278

(15,913)

16,903

22,473

(144,911)

25,000

47,150

(5,236)

(22,665)

9,946

922,673	1,176,344	964,538	114,541	1,079,079	511,375
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567,704

50,000 Fire Equipment Reserve

**397,704 Available for Budget Use**

1,631,385	1,516,706	(309,823)	2,083,516	1,773,693	<b>873,145</b>
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1,631,385	1,516,706	(309,823)	2,083,516	1,773,693	<b>873,145</b>
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**900,548** Over 15% Combined Restricted and Unassigned Funds



# UNNASSIGNED FUNDS PAST YEARS

	FY16 Audit showed	FY17 Audit showed	FY18 Audit showed	FY19 Audit showed	FY20 Audit showed	FY21 Audit showed	FY22 Audit Shows	FY23 Audit Shows	FY24 Audit Shows	FY25 DRAFT Audit Shows
Restricted Funds	-	-	688,275	746,944	721,803	661,185	940,838	708,712	340,362	(1,274,361)
Unassigned Funds	768,457	911,121	222,777	216,027	391,890	711,023	848,517	922,673	1,176,344	964,538
Total	768,457	911,121	911,052	962,971	1,113,693	1,372,208	1,789,355	1,631,385	1,516,706	(309,823)

**CAPITAL RESERVE EXPENDITURES BUDGETED**

		<b>FY22 Reserve Expenditures</b>	<b>FY23 Reserve Expenditures</b>	<b>FY24 Reserve Expenditures</b>	<b>FY25 Reserve Expenditures</b>	<b>FY26 Reserve Expenditures</b>	<b>FY27 Reserve Expenditures</b>
<b>Police</b>							
	Capital Reserve						
	Cruiser #1			Sold			
	Cruiser #2					Sold	85,000
	Cruiser #3						
	Cruiser #4		45,079	Sold			
	Cruiser #5						
	Cruiser #6						
	Portable Radios					8,500	8,500
	Dash Camaras						12,000
	Mobile Data Computers						4,500
<b>Fire</b>							
	Capital Reserve Equipment & Building						
	Fire Truck #1 (will not be replaced)						
	Fire Truck #2						
	Fire Truck #3						
	Rescue Truck #4				467,747		
	Brush Truck #5			269,159			
	Extrication Equipment #1						
	Extrication Equipment #2						
	Washing Machine #1 (Bunker Gear)						
	Washing Machine #2 (Bunker Gear Outer Layer)						15,000
	Shingles on Main Structure						45,000
	Shingles on Addition			5,000			
	Waterline to Station					10,000	
	Safety Equipment reserve						
	Airpacks		17,579	10,000			
	Air Tanks		3,000	1,500	3,000		
	Turnout Gear		12,000	8,000	10,000	4,000	16,000
<b>Highway</b>							
	Capital Reserve						
	Dump Truck #1						
	Dump Truck #2						
	Dump Truck #3						
	Dump Truck #4					0	260,000
	Pickup Truck with plow #5					97,000	
	Pickup Truck with plow #6						
	Pickup Truck with plow #7			63,490			
	Excavator #8						
	Grader #9						
	Bucket Loader #10						
	Tractor/Roadside Mower #11			160,000			
	Tractor/Mower/Loader #12						16,955
	Tractor/Mower #13				34,948		
	Bridge & Culvert Reserve						
	Southview Bridge scheduled for FY31						
	Guardrail Reserve						
	Guardrails				40,000		
	Guardrails Southview						
	Guardrails Bates Farm Crossing						
<b>Planning &amp; Zoning</b>							
	New Sidewalk Reserve						
	Bridge Street Phase 1 Planning	Cancelled	Cancelled	Cancelled	Cancelled	Cancelled	Cancelled
	Scoping						
	Western Gateway						
	Thompson Road, Huntington, Cochran						
<b>LIBRARY</b>							
	Painting - Interior					50,900	30,000
	Flooring				15,000		
	Circulation Desks						25,000

	FY18	FY19	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	15,319
47 New Transportation Infrastructure								25,000
50 Conservation Commission	272,985	287,285	307,820	307,926	385,688	266,951	93,398	363,971
51 Police	6,202	8,283	8,283	18,283	40,783	40,783	40,783	40,783
52 Library	32,076	40,076	38,751	32,989	44,989	55,234	57,849	69,849
53 Fire Dept.	48,591	77,091	105,591	106,838	153,233	162,504	43,247	249,897
54 Fire Dept. impact Fees	14,734	16,812	18,865	20,256	22,661	25,285	33,357	34,013
55 Highway Capital	150,163	177,863	180,563	123,701	93,701	118,701	0	186,802
56 Highway Bridge & Culvert	282,099	244,444	270,926	307,926	344,926	381,926	418,926	473,926
59 Highway Guardrails	-	-	5,000	6,504	9,016	14,016	29,016	21,108
60 Sidewalk Reserve	-	-	-	-	10,000	40,000	65,000	65,000
63 Railroad St.	7,069	7,069	7,069	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	2,548	2,548	1,387	1,357	1,357	1,357	1,357
61 Reappraisal	129,231	135,231	141,231	155,860	82,738	30,532	44,982	59,974
62 Records Restoration	74,966	77,977	119,255	161,095	184,023	196,801	215,328	238,036
64 Adam Muller Flag	9,488	7,802	7,802	7,802	5,405	5,405	1,543	1,543
65 Recreation Path	2,151	1,151	1,151	1,201	1,201	1,201	1,201	1,244
66 Soccer	10,369	12,356	14,046	14,125	14,240	12,363	17,342	12,391
67 Tree Replacement	237	237	237	237	237	237	237	237
69 Andrews Community Forrest	24,696	25,198	25,551	35,528	33,668	29,501	29,500	29,501
<b>TOTAL RESERVES IN GENERAL CHECKING</b>	<b>1,067,605</b>	<b>1,121,423</b>	<b>1,254,689</b>	<b>1,308,729</b>	<b>2,055,623</b>	<b>2,633,153</b>	<b>2,167,035</b>	<b>2,696,998</b>
<b>SEPARATE BANKING ACCOUNTS</b>								
25 Town Center Fund	342,884	459,415	520,036	582,217	430,781	255,419	266,180	344,825
30 Fiduciary Funds								
14 Opioid	-	-	-	-	-	6,364	3,558	18,041
31 Edmunds	25,254	24,422	24,660	24,899	24,945	24,993	25,450	25,718
32 Shonyon A	3,101	3,123	3,153	3,184	3,190	3,196	3,255	3,288
33 Shonyon B	3,354	3,378	3,411	3,444	3,450	3,457	3,519	3,557
35 Technical Review/Engineering Fees	-	-	500	502	504	1,509	395	404
49 July 4th Celebration	-	-	-	-	-	4,350	6,626	10,436
44 Library (revenue/donations) Account Closed	3,119	2,770	2,215	2,797	2,286	3,285	3,054	-
45 Fire Dept (donations)	7,357	10,680	12,103	11,015	10,583	10,740	6,061	8,438
68 Tennis	309	310	330	330	330	349	351	353
70 Cemetery	147,664	153,803	160,847	166,264	164,351	171,515	151,870	159,059
<b>TOTAL RESERVES IN SEPARATE ACCOUNTS</b>	<b>533,042</b>	<b>657,900</b>	<b>727,255</b>	<b>794,650</b>	<b>640,420</b>	<b>485,178</b>	<b>470,318</b>	<b>574,119</b>

**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