

Town of Richmond
FY27 Budget Expenses
12/15/25

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
TOWN ADMINISTRATION							
PAYROLL							
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%
		TOTAL	459,351	496,382	501,815	566,754	12.94%
STAFF RELATED							
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%
		TOTAL	7,750	4,901	8,000	6,150	-23.13%
ADMINISTRATIVE							
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%
		TOTAL	152,935	153,356	134,932	143,499	6.35%
SUPPLIES							
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%
		TOTAL	12,000	10,269	12,500	12,500	0.00%
ELECTION & ANNUAL MEETING EXPENSES							
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%
		TOTAL	13,500	7,598	13,000	12,500	-3.85%
UTILITIES							
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%
		TOTAL	45,000	33,591	44,500	38,000	-14.61%

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CONTRACTED ADMINISTRATIVE SERVICES							
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%
		TOTAL	62,797	82,116	69,947	96,749	38.32%
EQUIPMENT PURCHASES (UNDER 5K), REPAIRS, MAINTENANCE							
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%
		TOTAL	14,000	5,397	11,500	9,000	-21.74%
BUILDING & INFRASTRUCTURE REPAIRS & MAINTENANCE							
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%
		TOTAL	16,500	34,704	28,000	32,000	14.29%
COMMUNITY SERVICES							
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%
		TOTAL	10,200	10,200	10,200	10,200	0.00%
TOTAL ADMINISTRATION EXPENSES							
			794,033	838,513	834,394	927,352	11.14%

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ASSESSORS							
	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%
TOTAL ASSESSORS EXPENSES			48,500	39,403	44,500	43,000	-3.37%

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PLANNING AND ZONING							
PAYROLL							
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%
		TOTAL	231,937	216,419	234,856	223,711	-4.75%
STAFF RELATED							
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%
		TOTAL	3,500	1,821	4,000	4,500	12.50%
ADMINISTRATIVE							
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%
		TOTAL	21,335	17,563	14,750	21,773	47.61%
UTILITIES							
10-7-15-1-20.02	Cell Phones		1,000	1,107	1,000	1,000	0.00%
		TOTAL	1,000	1,107	1,000	1,000	0.00%
CONTRACT SERVICES							
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%
		TOTAL	7,000	140	7,000	4,500	-35.71%
EQUIPMENT PURCHASES (UNDER 5K), REPAIRS, MAINTENANCE							
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%
		TOTAL	1,500	3,250	1,500	3,000	100.00%
RESERVES							
10-7-15-3-43.02	Legal Reserve Transfer (10K reserve balance limit)		10,000	10,000	10,000	10,000	0.00%
		TOTAL	10,000	10,000	10,000	10,000	0.00%
TOTAL PLANNING & ZONING EXPENSES							
			276,272	250,301	273,106	268,484	-1.69%

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POLICE							
PAYROLL							
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%
		TOTAL	529,912	174,644	589,636	811,765	37.67%
STAFF RELATED							
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%
		TOTAL	16,000	7,481	19,200	21,200	10.42%
ADMINISTRATIVE							
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%
		TOTAL	29,354	34,396	39,513	42,464	7.47%
SUPPLIES							
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%
		TOTAL	31,500	8,972	20,250	20,000	-1.23%
UTILITIES							
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%
		TOTAL	10,500	9,460	10,500	10,500	0.00%
CONTRACTS/LEASES							
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%
		TOTAL	90,800	313,456	92,250	23,350	-74.69%

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EQUIPMENT PURCHASES (UNDER 5K), REPAIRS, MAINTENANCE							
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%
		TOTAL	14,500	8,909	13,000	18,000	38.46%
COMMUNITY RELATIONS							
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%
		TOTAL	4,631	4,299	8,053	9,950	23.56%
RESERVES							
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%
		TOTAL	-	-	100	200,100	200000.00%
TOTAL POLICE EXPENSES			727,197	561,616	792,502	1,157,329	46.03%

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LIBRARY							
PAYROLL							
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%
		TOTAL	289,239	271,815	297,408	310,395	4.37%
STAFF RELATED							
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%
		TOTAL	600	336	600	800	33.33%
ADMINISTRATIVE							
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%
		TOTAL	11,200	13,365	13,197	14,457	9.55%
SUPPLIES							
10-7-35-3-20.01	Books		20,000	19,235	20,000	21,000	5.00%
		TOTAL	20,000	19,235	20,000	21,000	5.00%
UTILITIES							
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%
		TOTAL	14,900	18,929	18,800	20,800	10.64%
CONTRACTED SERVICES							
	Technology Services		-	-	-	2,393	100.00%
	Library System Software		-	-	-	1,100	100.00%
		TOTAL	-	-	-	3,493	100.00%
EQUIPMENT PURCHASES (UNDER 5K), REPAIRS, MAINTENANCE							
10-7-35-1-22.00	Technology Equipment		2,500	2,958	3,500	500	-85.71%
		TOTAL	2,500	2,958	3,500	500	-85.71%
BUILDING & INFRASTRUCTURE REPAIRS & MAINTENANCE							
10-7-35-2-62.00	Building Maintenance (routine)		15,000	11,601	15,000	13,000	-13.33%
		TOTAL	15,000	11,601	15,000	13,000	-13.33%
COMMUNITY SERVICES							
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%
		TOTAL	4,200	4,008	4,500	2,000	-55.56%
RESERVES							
10-7-90-2-92.01	Library Reserve Transfer		12,000	12,000	-	15,000	100.00%
		TOTAL	12,000	12,000	-	15,000	100.00%
TOTAL LIBRARY EXPENSES							
			369,639	354,246	373,005	401,445	7.62%

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FIRE							
PAYROLL							
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%
		TOTAL	61,389	74,327	75,722	92,952	22.76%
STAFF RELATED							
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%
		TOTAL	3,000	954	5,500	9,500	72.73%
ADMINISTRATIVE							
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%
		TOTAL	9,766	12,382	38,425	14,596	-62.01%
SUPPLIES							
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%
		TOTAL	7,500	6,848	8,500	8,500	0.00%
UTILITIES							
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%
		TOTAL	13,000	11,877	12,800	13,800	7.81%
CONTRACTED SERVICES							
10-7-40-5-35.03	Radio dispatch		5,600	5,196	5,600	9,000	60.71%
		TOTAL	5,600	5,196	5,600	9,000	60.71%
EQUIPMENT PURCHASES (UNDER 5K), REPAIRS, MAINTENANCE							
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%
		TOTAL	65,000	61,790	49,000	49,500	1.02%
BUILDING & INFRASTRUCTURE REPAIRS & MAINTENANCE							
10-7-40-2-62.00	Maintenance - General		10,000	6,453	10,000	10,000	0.00%
		TOTAL	10,000	6,453	10,000	10,000	0.00%
COMMUNITY SERVICES							
10-7-40-1-95.00	Public relations		700	880	1,000	2,000	100.00%
		TOTAL	700	880	1,000	2,000	100.00%
DEBT							
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%
		TOTAL	60,763	60,740	59,607	-	-100.00%
RESERVES							
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%
		TOTAL	225,000	225,000	180,000	240,000	33.33%
TOTAL FIRE EXPENSES							
			461,718	466,446	446,154	449,848	0.83%

Town of Richmond
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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
RECREATION, TRAILS, AND PUBLIC SPACES							
PAYROLL							
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%
		TOTAL	2,520	3,099	2,811	4,164	48.11%
ADMINISTRATIVE							
10-7-60-1-42.01	General/PACIF Insurance		527	760	1,009	1,059	4.96%
		TOTAL	527	760	1,009	1,059	4.96%
SUPPLIES							
10-7-60-3-95.00	Conservation commission Supplies		500	-	-	-	0.00%
		TOTAL	500	-	-	-	0.00%
UTILITIES							
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%
		TOTAL	4,500	4,451	4,200	5,300	26.19%
CONTRACTED SERVICES							
10-7-10-1-45.07	Contracted Grounds Maintenance		35,000	40,472	40,000	40,000	0.00%
		TOTAL	35,000	40,472	40,000	40,000	0.00%
EQUIPMENT PURCHASES (UNDER 5K), REPAIRS, MAINTENANCE							
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		
		TOTAL	3,000	-	3,000	3,250	8.33%
BUILDING & INFRASTRUCTURE REPAIRS & MAINTENANCE							
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%
		TOTAL	5,000	7,229	5,000	5,000	0.00%
COMMUNITY SERVICES							
10-7-60-3-95.04	July 4th / Fireworks		15,000	13,000	15,000	15,000	0.00%
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%
		TOTAL	25,750	22,000	26,250	23,850	-9.14%
RESERVES							
10-7-90-2-92.02	Conservation fund 1Cent Reserve Transfer		79,359	79,359	80,271	-	-100.00%
	Recreation Reserve Fund		-	-	-	10,000	100.00%
		TOTALS	79,359	79,359	80,271	10,000	-87.54%
TOTAL RECREATION, TRAILS, AND PUBLIC SPACES							
			156,156	157,371	162,541	92,623	-43.02%

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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
CHARITABLE APPROPRIATIONS							
CONTRACTED - Social Services							
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%
		TOTALS	28,840	30,216	31,840	21,500	-32.47%
DONATIONS - Social Services - Voted							
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%
		TOTALS	16,760	16,260	19,375	-	-100.00%
DONATIONS - Health Services - Not Voted							
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%
		TOTALS	70,838	70,838	72,588	72,588	0.00%
TOTAL CONTRACTED SERVICES & DONATIONS							
			116,438	117,314	123,803	94,088	-24.00%
TOTAL GENERAL FUND EXPENSES							
			2,949,953	2,785,211	3,050,005	3,434,168	12.60%

Town of Richmond
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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
HIGHWAY							
PAYROLL							
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%
		TOTAL	612,251	647,443	669,094	685,257	2.42%
STAFF RELATED							
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%
		TOTAL	3,900	9,393	4,150	9,200	121.69%
ADMINISTRATIVE							
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%
		TOTAL	34,623	38,109	42,304	44,394	4.94%
SUPPLIES							
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%
		TOTAL	220,000	206,267	218,500	248,900	13.91%
UTILITIES							
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%
		TOTAL	35,600	32,705	36,250	36,250	0.00%
CONTRACTED SERVICES							
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%
		TOTAL	18,000	16,803	18,600	21,300	14.52%

Town of Richmond
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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
EQUIPMENT PURCHASES (UNDER 5K), REPAIRS, MAINTENANCE							
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%
	TOTAL	55,400	55,298	58,750	65,750	11.91%	
BUILDING & INFRASTRUCTURE REPAIRS & MAINTENANCE							
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%
	TOTAL	610,900	531,024	625,000	605,000	-3.20%	
DEBT							
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%
	TOTAL	66,271	66,355	62,558	60,749	-2.89%	
RESERVES							
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	-	160,000	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%
	TOTAL	309,000	309,000	185,000	745,000	302.70%	
TOTAL HIGHWAY FUND EXPENSES							
			1,965,945	1,912,396	1,920,207	2,521,801	31.33%
TOTAL GENERAL & HIGHWAY FUND EXPENSES							
			4,915,898	4,697,607	4,970,212	5,955,969	19.83%

Town of Richmond
FY27 Budget Revenues
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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	2,569,148	0.12%
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%
	FUND BALANCE USAGE					
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%
	Recreation Fund Contribution Offset with General Unassigned funds				10,000	
	General Unassigned Funds toward entire budget	433,186		78,647	273,954	100.00%
	Total General Fund Revenue	2,949,953	2,527,436	3,050,005	3,434,168	12.60%
11-6-01-1-01.10	Current year property tax	1,849,945	1,849,945	1,792,106	1,967,207	9.77%
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%
	FUND TRANSFERS					
11-0-00-0-00.00	Highway Budget Offset from Highway Restricted funds	-	-	-	66,344	100.00%
	Highway Bridge and Culvert Contribution Offset with Unassigned Funds				110,000	
	Highway Reserves Contribution Offset with Highway Restricted funds	-	-	-	250,000	100.00%
	Total Highway Revenue	1,965,945	1,985,630	1,920,206	2,521,801	-2.33%
	Budget Amount for Voter Approval	4,915,898	4,513,067	4,970,212	5,955,969	1.10%
	(non tax revenue)	985,427	580,964	611,939	1,059,615	-37.90%

Tax Rate Estimate FY2027

	Grand list 07/15/25	Amount To Be Raised	Tax Rate per \$100
<u>Current Fiscal Year</u>			
FY 2025 - 2026	\$ 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>			
FY 2026 - 2027	Grand list ESTIMATE as of 12/03/25 \$ 8,034,029	\$ 4,536,354	0.5646 GF rate for tax billing purposes \$ 0.0018 GF rate for exemptions \$ 0.5664 Total Town Rate/SB - To be set July 2026 \$ 0.0217 Rate Increase over prior year tax rate 3.98% 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
Tax Rate for Exemptions		Grand list 06/22/25	Tax dollars	Tax Rate	
FY27		\$ 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	Budget for Next Fiscal Year	Unassigned and Restricted Funds Balance as a percentage of next Fiscal Year Budget	Budgeted Use of Unassigned and Restricted Funds
2012 \$ 417,858	2010 \$ 2,721,500		
2013 \$ 392,963	2011 \$ 2,773,031		
2014 \$ 391,489	2012 \$ 2,842,424		
2015 \$ 565,493	2013 \$ 2,979,746	14.02%	2019 \$ 90,000
2016 \$ 768,457	2014 \$ 3,188,039	12.33%	2020 \$ 161,724
2017 \$ 911,121	2015 \$ 3,223,659	12.14%	2021 \$ 25,000
2018 \$ 911,052	2016 \$ 3,300,502	17.13%	2022 \$ 91,000
2019 \$ 962,971	2017 \$ 3,459,091	22.22%	2023 \$ 919,930
2020 \$ 1,113,693	2018 \$ 3,533,884	25.78%	2024 \$ 500,000
2021 \$ 1,372,208	2019 \$ 3,747,985	24.31%	2025 \$ 433,186
2022 \$ 1,789,355	2020 \$ 3,970,813	24.25%	2026 \$ 78,647
2023 \$ 1,631,385	2021 \$ 4,026,503	27.66%	
2024 \$ 1,515,607	2022 \$ 4,238,574	32.37%	
2025 \$ (309,823)	2023 \$ 5,096,847	35.11%	
	2024 \$ 4,608,734	35.40%	
	2025 \$ 4,915,898	30.83%	
	2026 \$ 4,970,211	-6.23%	

UNASSIGNED FUNDS CURRENT YEAR

	FY23	FY24	FY25	FY26	FY26	0.15
BALANCE SHEET DATA	Audit Shows	Audit Shows	DRAFT Audit Shows	Projected Changes	Balance Predicted	Per Policy 15% should be on hand
Restricted - Highway only						
FEMA 2024 Flood Received	708,712	340,362	(1,274,361)	563,444		
FEMA 2024 Flood LTBR				987,004		
FHWA 2024 Flood MTBR				418,527		
 Sub Total	 708,712	 340,362	 (1,274,361)	 1,968,975	 694,614	 378,270
 Restricted Funds Over/Under 15% of Highway Budget				316,344	over	 250,000 Highway Equipment Reserve
 Unassigned Funds - General	 922,673	 1,176,344	 964,538	 5,000		 66,344 Available for Budget Use
FY25 Audit Update/use of opioid fund for community well being budgeted				(78,647)		
FY26 Budgeted General Unassigned Funds to Offset Budget				85,353		
Police Vacancy Savings - Payroll QTR 1				103,810		
Police Vacancy Savings - Payroll QTR 2				66,278		
Contract Services Police Chief Annual Budgeted Savings				(15,913)		
Contract Services Police Patrol Annual Non-Budgeted Cost				16,903		
Planning & Zoning Vacancy Savings QTR 1				22,473		
Planning & Zoning Health Ins Savings Annual				(144,911)		
Pickle Ball Court				25,000		
Fire Department Assessment				47,150		
Act 27 Local Economic Impact Payment from State				(5,236)		
FY26 Assistant Town Clerk 8 additional hours per week (Jan-June)				(22,665)		
FY26 Finance Director (New) Overlap Non-Budgeted Cost (May & June)				9,946		
 Sub Total	 922,673	 1,176,344	 964,538	 114,541	 1,079,079	 515,125
 Unassigned Funds Over/Under 15% of Non-Highway Budget				563,954	Over	 100,000 Police Equipment Reserve
 Total	 1,631,385	 1,516,706	 (309,823)	 2,083,516	 1,773,693	 893,395
						 20,000 Fire Safety Reserve
						 50,000 Fire Equipment Reserve
						 10,000 Recreation Reserve
						 110,000 Highway Bridge and Culvert Reserve
						 290,000 Total
						 273,954 Available for Budget Use
						 880,298 Over 15% Combined Restricted and Unassigned Funds

UNASSIGNED 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

	FY22 Reserve Expenditures	FY23 Reserve Expenditures	FY24 Reserve Expenditures	FY25 Reserve Expenditures	FY26 Reserve Expenditures	FY27 Reserve Expenditures
Police						
Capital Reserve						
Cruiser #1			Sold			
Cruiser #2			Sold			
Cruiser #3						85,000
Cruiser #4						
Cruiser #5						
Cruiser #6						
Portable Radios					8,500	
Dash Camaras						8,500
Mobile Data Computers						12,000
			45,079			4,500
Fire						
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)						15,000
Washing Machine #2 (Bunker Gear Outer Layer)						45,000
Shingles on Main Structure						
Shingles on Addition			5,000			
Waterline to Station					10,000	
Safety Equipment reserve						
Airlpacks		17,579	10,000			
Air Tanks		3,000	1,500	3,000		
Turnout Gear		12,000	8,000	10,000	4,000	16,000
Highway						
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						
Planning & Zoning						
New Sidewalk Reserve						
Bridge Street Phase 1 Planning	Cancelled	Cancelled	Cancelled	Cancelled	Cancelled	Cancelled
Scoping						
Western Gateway						
Thompson Road, Huntington, Cochran						
LIBRARY						
Painting - Interior					50,900	30,000
Flooring				15,000		25,000
Circulation Desks						

		FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
RESERVE ACCOUNTS									
CAPITAL PROJECT FUNDS									
39	PZ Legal Reserve	-	-	-	-	2,080	-	(940)	(394)
46	Fire Safety Equip & Gear	-	-	-	-		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	293,398	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
SPECIAL REVENUE FUNDS									
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	
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
TOTAL RESERVES IN GENERAL CHECKING		1,067,605	1,121,423	1,254,689	1,308,729	2,055,623	2,633,153	2,367,035	2,696,998
SEPARATE BANKING ACCOUNTS									
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
TOTAL RESERVES IN SEPARATE ACCOUNTS		533,042	657,900	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