MUNICIPAL OFFICES

Town of Northfield, Vermont
www.northfield-vt.gov

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51 SOUTH MAIN STREET
NORTHFIELD, VERMONT 05663

TOWN OF NORTHFIELD, VERMONT
SELECT BOARD SPECIAL MEETING
Thursday, January 15, 2026
COMMUNITY ROOM - 6:00 P.M.

This ZOOM meeting can be attended either in person or from your computer, tablet, or smartphone.
https://us06web.zoom.us/j/82444468506?pwd=akWWjsTvRuj7VkB8nX6aIwaZTezLbq.1
You can also dial in using your phone: 1-929-436-2866
Meeting ID: 824 4446 8506
Passcode: 470158

AGENDA

I. ROLL CALL

II. PUBLIC PARTICIPATION (SCHEDULED): None.

III. EXECUTIVE SESSION

a. Legal Matter [1 VSA 313 (a)(1)]

IV. DISCUSSION

a. Proposed FY 2026/2027 Town Budget

1. Operations and Maintenance (O&M)
2. Municipal Pool
3. Parks, Grounds, & Facilities
4. Miscellaneous
5. Budget Recap

V. PUBLIC PARTICIPATION (UNSCHEDULED)

VI. ADJOURNMENT

Town Budget

Northfield
Vermont

Fiscal Year 2026/2027

Second Draft
01/05/2026

INDEX

Section: **Pages:**

FY 26-27 TOWN GENERAL BUDGET WORKSHEETS

TOWN GENERAL REVENUE	22-23 Approp	22-23 Actual	23-24 Approp	23-24 Actual	24-25 Approp	24-25 Actual	25-26 Approp	26-27 1st Draft	26-27 2nd Draft	% / $ over 25-26
Property Taxes by Selectboard	$3,066,057		$3,710,140		$4,039,990		$4,320,880	$4,773,090	$5,199,650	20.3%
										$878,770
Petitions/Amendments	$58,500		$59,700		$55,700		$49,250			
TOTAL PROPERTY TAXES	$3,124,557	$3,469,236.79	$3,769,840	$3,770,615.73	$4,095,690	$4,097,285.36	$4,370,130	$4,773,090	$5,199,650	
Grand List at Time of Setting Tax Rate	*3,265,126*		*3,299,436*		*3,316,956*		*3,329,801*			
SUBTOTAL NON TAX REVENUE	$1,395,550	$1,570,047.14	$1,426,140	$1,455,335.57	$1,428,540	$1,824,681.97	$1,472,240	$1,738,610	$1,758,610	19.5%
										$286,370
SUBTOTAL OTHER SOURCES	$1,321,333	$1,903,152.10	$361,370	$1,216,833.74	$681,600	$2,717,140.27	$917,670	$47,500	$57,500	-93.7%
										($860,170)
TOTAL TOWN GENERAL REVENUE	**$5,841,440**	**$6,942,436.03**	**$5,557,350**	**$6,442,785.04**	**$6,205,830**	**$8,639,107.60**	**$6,760,040**	**$6,559,200**	**$7,015,760**	

FY 26-27 TOWN GENERAL BUDGET WORKSHEETS

SUMMARY OF OPERATIONS & MAINTENANCE	22-23 Approp	22-23 Actual	23-24 Approp	23-24 Actual	24-25 Approp	24-25 Actual	25-26 Approp	26-27 1st Draft	26-27 2nd Draft	% / $ over 25-26
MANAGER - 130	**$141,970**	**$147,477.63**	**$157,120**	**$153,517.89**	**$157,420**	**$166,255.52**	**$164,070**	**$175,110**	**$184,750**	$20,680
TOWN CLERK/TREASURER - 140	**$179,300**	**$177,235.83**	**$196,150**	**$200,065.71**	**$210,110**	**$211,156.21**	**$223,950**	**$235,520**	**$235,520**	$11,570
BOARD OF CIVIL AUTHOR. - 160	**$8,820**	**$5,570.75**	**$6,690**	**$3,462.01**	**$7,610**	**$3,296.76**	**$7,610**	**$5,950**	**$5,950**	($1,660)
ACCOUNTING - 230	**$269,760**	**$262,838.68**	**$289,210**	**$285,064.83**	**$306,700**	**$342,633.84**	**$328,350**	**$372,240**	**$372,240**	$43,890
LISTERS - 260	**$38,970**	**$25,495.56**	**$32,100**	**$26,741.76**	**$32,590**	**$28,915.98**	**$32,730**	**$33,210**	**$33,210**	$480
FIRE DEPARTMENT - 320	**$93,940**	**$90,578.56**	**$96,630**	**$88,373.23**	**$106,560**	**$97,083.18**	**$116,100**	**$112,620**	**$112,620**	($3,480)
POLICE DEPARTMENT - 330	**$1,016,310**	**$956,653.12**	**$1,132,620**	**$874,379.05**	**$1,140,480**	**$829,986.36**	**$1,163,380**	**$1,295,010**	**$1,299,380**	$136,000
AMBULANCE - 340	**$397,110**	**$448,516.03**	**$454,560**	**$505,231.28**	**$590,830**	**$630,233.90**	**$625,810**	**$702,270**	**$702,270**	$76,460
TOWN HIGHWAY - 420	**$1,076,190**	**$971,578.39**	**$1,099,890**	**$1,133,391.07**	**$1,136,450**	**$1,127,422.20**	**$1,211,150**	**$1,265,220**	**$1,271,470**	$60,320
CEMETERY - 430	**$61,450**	**$60,061.62**	**$63,620**	**$64,844.38**	**$64,470**	**$70,024.34**	**$70,580**	**$71,720**	**$71,720**	$1,140
TOWN GARAGE - 440	**$27,930**	**$23,644.54**	**$30,640**	**$27,256.68**	**$27,560**	**$33,744.71**	**$27,270**	**$30,200**	**$31,200**	$3,930
LIBRARY/H.S. BUILDING - 445	**$44,480**	**$39,085.25**	**$50,190**	**$48,304.54**	**$47,960**	**$51,924.88**	**$47,800**	**$50,520**	**$50,520**	$2,720
MUNICIPAL BUILDING - 447	**$33,650**	**$33,810.20**	**$36,140**	**$33,672.44**	**$39,400**	**$35,147.91**	**$37,400**	**$39,000**	**$39,000**	$1,600
HUMAN SERVICES BUDGETED - 510	**$133,500**	**$133,500.00**	**$136,500**	**$136,500.00**	**$133,500**	**$133,500.00**	**$137,000**	**$138,000**	**$138,000**	$1,000
GROUNDS/PARKS/FACILITIES - 520	**$50,570**	**$52,413.57**	**$67,040**	**$66,566.50**	**$68,330**	**$44,501.76**	**$75,980**	**$64,490**	**$64,490**	($11,490)
RECREATION COMMITTEE - 530	**$600**	**$14.91**	**$600**	**$2.52**	**$600**	**$7.59**	**$600**	**$600**	**$600**	$0
CONSERVATION - 540	**$1,450**	**$114.00**	**$1,450**	**$421.59**	**$1,550**	**$50.00**	**$1,550**	**$1,550**	**$1,550**	$0
POOL - 550	**$92,550**	**$93,734.85**	**$99,430**	**$102,408.12**	**$105,560**	**$101,618.08**	**$113,660**	**$118,560**	**$118,560**	$4,900
ENERGY - 560	**$250**	**$75.00**	**$250**	**$10.00**	**$250**	**$0.00**	**$250**	**$250**	**$250**	$0
SUPPORT SERVICES - 610	**$147,340**	**$139,777.49**	**$146,470**	**$153,423.90**	**$150,590**	**$200,917.11**	**$153,870**	**$175,180**	**$184,180**	$30,310
PLANNING/ZONING - 620	**$35,550**	**$36,224.46**	**$37,220**	**$39,499.45**	**$38,740**	**$37,530.27**	**$40,080**	**$41,770**	**$41,770**	$1,690
ECONOMIC DEVELOPMENT - 645	**$74,500**	**$86,274.81**	**$88,660**	**$95,276.28**	**$93,180**	**$103,409.30**	**$98,680**	**$103,310**	**$103,310**	$4,630
TOTAL OPERATIONS & MAINTENANCE	**$3,926,190**	**$3,784,675.25**	**$4,223,180**	**$4,038,413.23**	**$4,460,440**	**$4,249,359.90**	**$4,677,870**	**$5,032,300**	**$5,062,560**	8.2% $384,690
DEBT/OTHER	**$266,440**	**$266,481.78**	**$281,330**	**$280,330.72**	**$272,300**	**$274,509.60**	**$269,950**	**$268,290**	**$268,290**	($1,660)
CAPITAL & TRANSFERS	**$1,590,310**	**$1,592,682.87**	**$993,140**	**$993,140.00**	**$1,417,390**	**$1,418,823.24**	**$1,762,970**	**$1,258,610**	**$1,684,910**	($78,060)
TOTAL BUDGETED EXPENDITURES	**$5,782,940**	**$5,643,839.90**	**$5,497,650**	**$5,311,883.95**	**$6,150,130**	**$5,942,692.74**	**$6,710,790**	**$6,559,200**	**$7,015,760**	4.5% $304,970
PETITIONS & SPECIAL ARTICLES	$58,500	$58,500.00	$59,700	$59,700.00	$55,700	$55,700.00	$49,250	$0	$0	
TOTAL INCLUDING SPECIAL ARTICLES	**$5,841,440**	**$5,702,339.90**	**$5,557,350**	**$5,371,583.95**	**$6,205,830**	**$5,998,392.74**	**$6,760,040**	**$6,559,200**	**$7,015,760**	

	TOWN GENERAL REVENUE	22-23 Approp	22-23 Actual	23-24 Approp	23-24 Actual	24-25 Approp	24-25 Actual	25-26 Approp	26-27 1st Draft	26-27 2nd Draft	% / $ over 25-26
4200	Liquor Licenses	1,800	1,595.00	1,600	1,787.50	1,600	1,910.00	1,630	1,750	1,750	
4210	Dog Licenses	2,700	2,766.00	2,700	3,035.00	2,700	2,669.00	2,800	2,800	2,800	
4220	Driveway Permits	240	360.00	360	480.00	360	0.00	360	360	360	
4230	Building/Zoning Permits	7,000	6,450.80	8,000	7,700.70	7,500	15,879.35	7,500	8,000	8,000	
4300	Town Clerk Fees	42,000	28,602.00	38,000	25,440.44	35,000	27,119.38	30,000	27,000	27,000	
4301	Passport Fees	1,500	6,580.00	1,800	11,435.00	3,000	5,005.00	3,000	4,000	4,000	
4302	Vault Time	700	955.50	700	773.50	700	469.00	700	700	700	
4303	Vault Copies	2,000	3,027.75	2,500	2,634.50	2,500	2,729.75	2,700	2,700	2,700	
4304	DMV Renewal Fees	250	351.00	300	301.00	300	237.00	300	300	300	
4305	Green Mtn Passports	20	32.00	20	62.00	20	44.00	30	30	30	
4306	Certified Copies	3,500	3,894.50	4,000	5,230.00	4,000	7,353.00	4,300	5,000	5,000	
4307&8	F&W Fees/Waterfowl Fees	100	50.50	100	16.50	100	25.00	50	50	50	
4309	Marriage Licenses	150	330.00	150	450.00	150	495.00	300	400	400	
4330	Insurance Fees	1,000	2,015.00	1,200	1,710.00	1,500	1,319.00	1,600	1,500	1,500	
4332	Fingerprinting	400	810.00	400	1,125.00	400	795.00	500	750	750	
4333	EV Charger Fees			0	456.25	0	442.21	500	400	400	
4340+3	Special Detail-Police & Grant 04592	5,000	0.00	5,000	0.00	2,100	0.00	2,100	2,100	2,100	
4342	Special Detail-Ambulance	8,000	6,573.75	8,000	5,996.25	7,000	9,041.25	7,000	7,000	7,000	
4350	Ambulance Fees	622,100	790,138.00	630,000	739,443.40	747,670	1,250,642.95	907,000	1,200,000	1,200,000	
4351	Ambulance-Berlin & Roxbury	30,820	30,816.00	30,820	30,816.00	33,700	33,705.00	36,590	38,520	38,520	
4358	Ambulance Fees-Insur Not Allowed/Seq	(230,770)	(305,585.77)	(223,000)	(259,161.50)	(280,000)	(444,379.74)	(416,000)	(450,000)	(450,000)	
4359	Ambulance Fees-Allow Bad Debt/Abate	(29,090)	(31,993.86)	(30,000)	(22,000.00)	(34,000)	(81,735.70)	(41,000)	(72,000)	(72,000)	
4370	Mechanic Fees	13,350	7,165.82	13,350	4,123.87	11,600	12,399.08	11,600	11,600	11,600	
4380	Norwich University	318,970	233,970.00	318,970	235,000.00	233,970	235,000.00	235,000	242,050	242,050	
4390	Pool - Daily Entrance Fees	4,000	4,666.00	4,000	6,876.00	4,500	7,360.00	5,000	5,000	5,000	
4391	Pool - Passes	8,000	7,513.50	8,000	14,256.50	7,500	19,886.00	8,500	10,000	10,000	
4392	Pool - Swim Lessons	3,000	3,380.00	3,000	2,942.00	1,000	1,926.50	500	1,500	1,500	
4395-6	Park/Pool-Rental Fee & Donations	200	3,650.00	200	1,500.00	750	1,350.00	1,000	1,500	1,500	
4440	Gen Gov't Administration	17,160	17,160.00	17,160	17,160.00	17,160	17,160.00	17,160	17,160	17,160	
4470	Accounting Fee	110,600	110,600.00	118,580	118,580.00	125,750	125,750.00	134,630	152,620	152,620	
4500	Delinquent Tax Penalty	16,000	16,741.27	17,000	22,182.89	17,000	19,709.21	18,000	20,000	20,000	
4510	Delinquent Tax Interest	19,000	19,856.75	20,000	19,484.28	20,000	13,900.78	20,000	17,000	17,000	
4515	Tax Sale Fees	10,000	12,963.99	10,000	10,745.33	10,000	3,587.78	10,000	5,000	5,000	
4520	Dog Fines	0	0.00	0	0.00	0	0.00	0	0	0	
4530	Court/Local Fines	500	648.50	250	930.00	400	553.50	600	600	600	
4531	Zoning Fines & Penalties	0	0.00	0	0.00	0	100.00	0	0	0	
4540	Speeding Fines	4,500	2,840.83	4,500	6,570.46	4,000	4,195.52	4,000	4,000	4,000	
4560	Parking Fines	350	0.00	350	1,315.00	250	110.00	250	200	200	
4610	Railroad Tax	4,000	4,011.80	4,000	4,011.80	4,000	4,011.80	4,010	4,010	4,010	

FY 26-27 TOWN GENERAL BUDGET WORKSHEETS

	TOWN GENERAL REVENUE	22-23 Approp	22-23 Actual	23-24 Approp	23-24 Actual	24-25 Approp	24-25 Actual	25-26 Approp	26-27 1st Draft	26-27 2nd Draft	% / $ over 25-26
4620	ST Aid Class I	25,750	27,027.94	26,000	27,780.25	27,000	28,586.90	27,500	28,000	28,000	
4630	ST Aid Class II	20,000	21,112.84	20,000	21,745.89	21,000	22,387.86	21,500	22,000	22,000	
4640	ST Aid Class III	105,000	109,671.03	106,000	112,913.41	109,000	116,376.13	110,000	115,000	115,000	
4650	Grant - State/Federal	0	0.00	0	3,028.01	0	0.00	0	0	0	
4700	Property Tax Interest	6,000	6,207.59	6,000	5,433.57	6,000	7,713.58	5,500	6,000	6,000	
4710	Interest on Investments	10,000	40,148.31	11,000	70,740.24	30,000	88,323.82	40,000	40,000	60,000	
4720	Cemetery Misc Fees	4,000	5,050.00	4,500	6,000.00	5,000	8,400.00	5,500	6,000	6,000	
4721	Cemetery Lot Sales	3,000	1,440.00	3,000	8,640.00	2,000	2,500.00	3,000	3,000	3,000	
4731	Rent-Municipal Bldg	11,570	11,570.00	11,560	11,560.00	13,410	13,410.00	13,410	13,930	13,930	
4732	Rent-Town Garage	9,880	9,880.00	10,770	10,770.00	11,070	11,070.00	10,320	10,630	10,630	
475/4294	Miscellaneous/NSF Fee	0	150.00	0	25.19	0	100.00	0	0	0	
4760	Refunds	0	4.19	0	0.00	0	0.00	0	0	0	
4770	Insurance Claims	0	10,282.20	0	0.00	0	158.15	0	0	0	
4861	Equipment Rental	0	4,000.00	4,000	4,000.00	4,000	4,000.00	4,000	4,000	4,000	
4881	Sale of Land/Buildings	0	10,950.00	0	0.00	0	0.00	0	0	0	
4970	Current Use-State of VT	145,000	150,790.00	145,000	151,298.00	148,000	162,314.00	148,000	155,000	155,000	
4971	Land Use Withdrawal Fee	0	6,000.00	0	0.00	0	6,000.00	0	0	0	
4980	PILOT Receipts	51,000	51,000.00	51,000	51,000.00	52,530	52,640.00	53,950	55,450	55,450	
4991	Taxes-Recovery/(Deferred)	0	99,861.54	0	(65,483.66)	0	(6,480.19)	0	0	0	
4992	Taxes-Act 68 Admin	10,000	10,604.44	10,000	10,721.75	10,000	12,444.91	10,000	10,000	10,000	
4993	Taxes-$15 Late Fee	300	540.00	300	345.00	350	0.00	350	0	0	
4999	Tax Abatements/Errors & Omissions	(5,000)	820.43	(5,000)	1,408.25	(5,000)	(6,028.81)	(3,000)	(4,000)	(4,000)	
	SUBTOTAL NON TAX REVENUE	**$1,395,550**	**$1,570,047.14**	**$1,426,140**	**$1,455,335.57**	**$1,428,540**	**$1,824,681.97**	**$1,472,240**	**$1,738,610**	**$1,758,610**	19.5%
											$286,370

FY 26-27 TOWN GENERAL BUDGET WORKSHEETS

	TOWN GENERAL OTHER SOURCES	22-23 Approp	22-23 Actual	23-24 Approp	23-24 Actual	24-25 Approp	24-25 Actual	25-26 Approp	26-27 1st Draft	26-27 2nd Draft	% / $ over 25-26
4025	ARPA-Economic Development Budget	74,500	86,274.81	88,660	93,385.76	62,120	53,158.44				
4025	ARPA-Swimming Lessons					2,000					
4025	ARPA-Police Dispatching	20,000		25,000							
4025	ARPA-Municipal Workforce Retention						438,960.90				
4020	Transfer from Cemetery Fund	2,200	4,071.22	2,200	9,620.87	6,000	9,584.14	5,000	7,500	7,500	
4062	Transfer from Stormwater Reserve				(168.00)						
4063	Transfer from Reserve-Insurance		26,439.91								
4050	Surplus TG	526,450	526,450.00	54,960	54,960.00	223,600	223,600.00				
	Pool Facilities							10,000			
	Main ST Bridge							60,000			
	TH 93 BR 67							59,910			
	TH 54 BR 56							50,000			
	Union Brook Slope Repair							57,290			
	Surplus TG due to ARPA Workforce Retention Transfer-Previously Undesignated or Reassigned:										
	-Economic Development Budget							42,160			
	-Community Room Update							4,000			
	Surplus TG due to ARPA Workforce Retention Transfer-Existing Projects										
	-River Walk Trail							49,788			
	-VOREC Signage							25,000			
	-Historical Society Basement							728			
	-Library Kitchen Update							6,382			
	-Sidewalks							158,954			
	-Wall St Pedestrian Safety-Local Match							136,000			
	-Generator-Fire							2,352			
	-Generator-Police							5,152			
	-Generator-Municipal Bldg							5,540			
	-Generator-Town Garage							2,904			
4050	Surplus TH	99,000	99,000.00	55,710	55,710.00	116,860	116,860.00				
4051	Surplus Health Account	30,000	30,000.00	20,000	20,000.00	20,000	20,000.00				

FY 26-27 TOWN GENERAL BUDGET WORKSHEETS

	TOWN GENERAL OTHER SOURCES	22-23 Approp	22-23 Actual	23-24 Approp	23-24 Actual	24-25 Approp	24-25 Actual	25-26 Approp	26-27 1st Draft	26-27 2nd Draft	% / $ over 25-26
4050	CIP Interest Surplus	40,000	40,000.00	8,400	8,400.00	18,020	18,020.00	62,510			
	CIP Borrowing-Highway-Loader	128,000	128,000.00								
4320	CIP Records Restoration Fees		10,428.00		9,215.00		9,745.00				
4380	CIP Norwich University	20,000		20,000							
4670	CIP State Appraisal	18,000	18,886.00	18,000	18,990.50	18,000	19,000.00	0			
4710	CIP Interest Income	10,000	25,040.12	10,000	71,619.59	50,000	87,171.38	40,000	40,000	50,000	
4750	CIP Misc Income		692.00								
4770	CIP Insurance Claims				11,013.52						
4798	CIP Garden Donations		20.00		105.00		300.00				
4800	CIP Donations-Dog River Pk Swing				2,619.00						
4805	CIP Donation-Fingerprint Machine		18,500.00								
4880	CIP Sale of Equipment/Materials		764.10		1,414.73		716.40				
46000	CIP Grant-ST-Crosswalk in Falls						16,500.00				
46001	CIP Grant-ST-LEIG-Jul 23 Flood										
46002	CIP Grant-ST-Hallstrom Rd						45,000.00				
46003	CIP Grant-TNC-Cross Brothers Dam						6,000.00				
46004	CIP Grant-Watershed United						2,269.81				
46005	CIP Grant-Spark Community Garden						471.84				
4609	CIP Grant-VLCT-PowerLoad	10,000									
4573	CIP Grant-Cabot 3 Acre-ARPA		350.00		11,692.10		48,495.40				
4649	CIP Grant-State Share Main St Bridge	343,183	343,183.08		365,471.70		405,196.40				
46494	CIP Grant-ST Water Main-Main St Brdg		10,000.00		7,000.00		3,000.00				
46501	CIP Grant-FEMA Hazard Mitigation		7,662.13								
46600	CIP Grant-Sidewalk Scoping				27,443.19		7,756.81				
46601	CIP Grant-FEMA-Jul 23 Flood						658,980.14				
46602	CIP Grant-Fed_Cross Brothers Dam						74,428.29				
46603	CIP Grant-Fed-Wall St Pedestrian						18,345.43				
46604	CIP Grant-FEMA-Jul 24 Flood						6,720.91				
4665	CIP Grant-VOREC		36,001.43		36,434.29		50,529.28				
4674&4572	CIP Grant & Stormwater RF1-217		463,529.30		268,655.34		2,005.00				
4677	CIP Grant-ST-GIAP-Little Nfld Road		25,600.00								
4694	CIP Grant-Better Places Grant		2,260.00				361.46				
4025	CIP ARPA-Community Room Kitchen				8,668.38						
4025	CIP ARPA-Historical Society Basement				465.00	10,000	8,807.03				
4025	CIP ARPA-Stormwater-Slate & Central			26,440	26,431.73						
4025	CIP ARPA-Guardrails			2,000	2,000.00						
4025	CIP ARPA-Footbridge				55,000.00	55,000	17,500.00				
4025	CIP ARPA-Sidewalks Other			30,000	10,804.55	100,000	78,841.07				
4025	CIP ARPA-Sidewalks Vine St						144,019.18				
4025	CIP ARPA-Digitize Land Records				20,000.00						
4025	CIP ARPA-Depot Sq Common Update				14,881.49		29,075.72				
4025	CIP ARPA-Riverwalk Trail				5,000.00		211.62				
4025	CIP ARPA-Generators						77,052.00				
4025	CIP ARPA-Portable Steel Seating						10,387.87				
4025	CIP ARPA-Pool Bathhouse						8,068.75				
4025	CIP ARPA-Transfer Interest for Grant Matching Reserve							134,000			
	SUBTOTAL OTHER SOURCES	**$1,321,333**	**$1,903,152.10**	**$361,370**	**$1,216,833.74**	**$681,600**	**$2,717,140.27**	**$917,670**	**$47,500**	**$57,500**	-93.7% ($860,170)

	MANAGER - 130 EXPENDITURES	22-23 Approp	22-23 Actual	23-24 Approp	23-24 Actual	24-25 Approp	24-25 Actual	25-26 Approp	26-27 1st Draft	26-27 2nd Draft	% / $ over 25-26
500	**Personnel Services**										
502	Manager's Salary	54,130	56,162.88	57,330	57,055.94	59,050	60,765.48	62,000	65,110	73,450	
505	Clerical	30,050	31,181.24	31,820	31,683.33	32,790	33,738.47	33,780	36,160	36,160	
514	Xfr Labor to Grants (FEMA/AARP)	0	0.00	0	0.00	0	0.00	0	0	0	
515	Health/Dental/Life/Disability Insur	16,660	20,314.09	26,560	25,639.82	29,310	30,391.83	31,760	32,310	32,360	
516	Workers Comp	400	388.50	420	532.50	670	738.04	840	900	970	
517	FICA Expense	6,440	6,360.05	6,820	6,413.78	7,030	6,808.06	7,330	7,740	8,380	
5175	Child Care Contrib Tax	0	0.00	0	0.00	360	359.84	370	390	430	
518	Retirement-VMERS	4,800	4,904.82	5,090	5,561.92	5,840	6,007.79	6,170	6,620	7,120	
536	Accrued Payroll	0	(3,176.24)	0	75.23	0	524.55	0	0	0	
	Subtotal	**$112,480**	**$116,135.34**	**$128,040**	**$126,962.52**	**$135,050**	**$139,334.06**	**$142,250**	**$149,230**	**$158,870**	11.7%
											$16,620
600	**Contract Services**										
621	Computer Programming/Repair	0	0.00	300	0.00	300	0.00	300	0	0	
622	Maintenance Contract	0	0.00	0.00	510.82	0	0.00	300	680	680	
	Subtotal	**$0**	**$0.00**	**$300**	**$510.82**	**$300**	**$0.00**	**$600**	**$680**	**$680**	13.3%
											$80
700	**Administrative**										
701	Telephone	1,500	1,078.95	1,200	1,116.85	1,200	1,125.31	1,200	1,200	1,200	
702	Postage	950	1,645.13	1,100	1,976.43	1,500	1,339.91	1,700	1,700	1,700	
705	Office Supplies	600	878.70	700	1,268.58	700	1,305.36	1,000	1,100	1,100	
706	Office Equipment	150	511.20	150	245.24	200	120.24	300	300	300	
707	Dues, Mtgs, Subscriptions	700	2,142.25	570	1,199.41	800	1,877.45	1,200	2,000	2,000	
712	Public Officials/Crime/Employ Insur	23,640	21,467.50	23,210	18,763.00	15,820	14,323.20	13,970	15,250	15,250	
714	Mileage	100	6.66	100	6.81	50	7.12	50	50	50	
717	Advertising/Legal Notice	1,500	3,511.90	1,400	1,368.23	1,700	3,719.71	1,700	3,500	3,500	
7231	Health Officer Expenses	250	0.00	250	0.00	0	0.00	0	0	0	
7292	Abatements/Write-offs	0	0.00	0	0.00	0	3,003.16	0	0	0	
735	Lease-Footpath	100	100.00	100	100.00	100	100.00	100	100	100	
	Subtotal	**$29,490**	**$31,342.29**	**$28,780**	**$26,044.55**	**$22,070**	**$26,921.46**	**$21,220**	**$25,200**	**$25,200**	18.8%
											$3,980
800	**Materials/Supply**	**$0**	**$0.00**	**$0**	**$0.00**	**$0**	**$0.00**	**$0**	**$0**	**$0**	----
											$0
	Total Expenditures	**$141,970**	**$147,477.63**	**$157,120**	**$153,517.89**	**$157,420**	**$166,255.52**	**$164,070**	**$175,110**	**$184,750**	12.6%
											$20,680

FY 26-27 TOWN GENERAL BUDGET WORKSHEETS

	TOWN CLERK/TREASURER - 140 EXPENDITURES	22-23 Approp	22-23 Actual	23-24 Approp	23-24 Actual	24-25 Approp	24-25 Actual	25-26 Approp	26-27 1st Draft	26-27 2nd Draft	% / $ over 25-26
500	**Personnel Services**										
501	Elected-Town Clerk	61,610	63,914.42	65,250	65,852.82	68,500	70,469.98	71,930	77,710	77,710	
5012	Elected-Treasurer	4,500	4,500.00	5,000	5,000.00	5,000	5,000.00	5,500	5,780	5,780	
502	Appointed-Assistant Town Clerk	42,080	43,659.00	44,560	43,954.25	46,780	47,739.47	49,120	51,580	51,580	
515	Health/Dental/Life/Disability Insur	44,290	43,797.02	53,930	56,617.58	59,740	56,437.26	64,960	66,160	66,160	
516	Workers' Compensation	490	498.50	520	668.00	840	965.44	1,070	1,140	1,140	
517	FICA Expense	8,280	7,886.98	8,780	7,981.28	9,200	8,526.42	9,680	10,330	10,330	
5175	Child Care Contrib Tax	0	0.00	0	0.00	450	444.45	480	510	510	
518	Retirement-VMERS	5,310	5,513.13	5,630	6,588.59	6,920	7,092.57	7,260	7,760	7,760	
536	Accrued Payroll	0	(3,815.44)	0	103.08	0	553.04	0	0	0	
	Subtotal	**$166,560**	**$165,953.61**	**$183,670**	**$186,765.60**	**$197,430**	**$197,228.63**	**$210,000**	**$220,970**	**$220,970**	5.2%
											$10,970
600	**Contract Services**										
622	Maintenance Contract	**$5,540**	**$5,693.13**	**$5,580**	**$6,770.21**	**$5,780**	**$6,175.91**	**$6,950**	**$7,250**	**$7,250**	4.3%
											$300
700	**Administrative**										
701	Telephone	850	818.38	850	823.10	850	841.45	850	850	850	
702	Postage	2,300	2,148.69	2,300	2,368.61	2,300	2,465.91	2,300	2,500	2,500	
705	Office Supplies	2,100	1,581.48	1,750	1,855.07	1,750	1,420.44	1,750	1,750	1,750	
706	Office Equipment/Maintenance	350	0.00	350	363.99	350	1,102.50	350	500	500	
707	Dues, Mtgs, Subscriptions	300	35.00	300	95.92	300	146.84	200	200	200	
717	Advertising/Legal Notices	200	43.68	200	54.60	200	0.00	100	100	100	
725	School/Training	0	25.00	0	0.00	0	0.00	200	100	100	
733	Cash Under/over	0	(0.01)	0	2.01	0	0.00	0	0	0	
740	Bank Charges	300	275.00	350	495.00	350	761.97	450	500	500	
	Subtotal	**$6,400**	**$4,927.22**	**$6,100**	**$6,058.30**	**$6,100**	**$6,739.11**	**$6,200**	**$6,500**	**$6,500**	4.8%
											$300
800	**Materials/Supply**										
830	Department Supplies	**$800**	**$661.87**	**$800**	**$471.60**	**$800**	**$1,012.56**	**$800**	**$800**	**$800**	0.0%
											$0
	Total Expenditures	**$179,300**	**$177,235.83**	**$196,150**	**$200,065.71**	**$210,110**	**$211,156.21**	**$223,950**	**$235,520**	**$235,520**	5.2%
											$11,570

	BOARD OF CIVIL AUTHOR. - 160 EXPENDITURES	22-23 Approp	22-23 Actual	23-24 Approp	23-24 Actual	24-25 Approp	24-25 Actual	25-26 Approp	26-27 1st Draft	26-27 2nd Draft	% / $ over 25-26
500	**Personnel Services**										
501	Elected	2,200	1,594.86	1,800	902.25	2,000	1,213.87	2,000	1,800	1,800	
517	FICA Expense	170	121.98	140	68.99	150	92.84	150	140	140	
5175	Child Care Contrib Tax	0	0.00	0	0.00	10	5.34	10	10	10	
	Subtotal	**$2,370**	**$1,716.84**	**$1,940**	**$971.24**	**$2,160**	**$1,312.05**	**$2,160**	**$1,950**	**$1,950**	-9.7%
											($210)
600	**Contract Services**										
601	Professional Services	600	0.00	600	0.00	600	0.00	600	600	600	
6211	Voting Machine	2,500	608.10	1,800	945.50	2,000	431.25	2,000	1,000	1,000	
	Subtotal	**$3,100**	**$608.10**	**$2,400**	**$945.50**	**$2,600**	**$431.25**	**$2,600**	**$1,600**	**$1,600**	-38.5%
											($1,000)
700	**Administrative**										
702	Postage	2,000	1,049.43	1,000	508.21	1,500	979.38	1,500	1,100	1,100	
703	Printing-Ballots	1,200	2,080.40	1,200	981.50	1,200	493.50	1,200	1,200	1,200	
707	Dues, Mtgs, Subscriptions	50	115.98	50	55.56	50	80.58	50	100	100	
714	Mileage	100	0.00	100	0.00	100	0.00	100	0	0	
	Subtotal	**$3,350**	**$3,245.81**	**$2,350**	**$1,545.27**	**$2,850**	**$1,553.46**	**$2,850**	**$2,400**	**$2,400**	-15.8%
											($450)
800	**Materials/Supply**	**$0**	**$0.00**	**$0**	**$0.00**	**$0**	**$0.00**	**$0**	**$0**	**$0**	----
											$0
	Total Expenditures	**$8,820**	**$5,570.75**	**$6,690**	**$3,462.01**	**$7,610**	**$3,296.76**	**$7,610**	**$5,950**	**$5,950**	-21.8%
											($1,660)
Notes:											
	Elections/Appeals/Abatements										
	Town Meeting in March										

	ACCOUNTING - 230 EXPENDITURES	22-23 Approp	22-23 Actual	23-24 Approp	23-24 Actual	24-25 Approp	24-25 Actual	25-26 Approp	26-27 1st Draft	26-27 2nd Draft	% / $ over 25-26
500	**Personnel Services**										
503	Supervisor	83,280	86,400.00	88,190	89,024.00	92,580	114,928.65	97,220	102,090	102,090	
505	Clerical	95,760	99,183.23	102,550	102,910.12	106,670	110,929.03	113,170	125,180	125,180	
508	Overtime	1,380	428.75	1,480	1,391.07	1,530	3,052.75	2,500	3,280	3,280	
5147	Xfr Labor to FEMA Flood	0	0.00	0	0.00	0	(344.66)	0	0	0	
515	Health/Dental/Life/Disability Insur	41,560	38,325.73	46,920	41,438.01	51,780	54,589.88	57,090	79,900	79,900	
516	Workers' Compensation	850	829.00	910	1,117.50	1,470	1,613.61	1,880	2,030	2,030	
517	FICA Expense	13,800	13,625.76	14,710	14,133.27	15,360	16,823.31	16,290	17,640	17,640	
5175	Child Care Contrib Tax	0	0.00	0	0.00	790	885.49	830	880	880	
518	Retirement-VMERS	10,830	10,902.73	11,540	12,381.92	13,130	14,874.49	14,220	15,760	15,760	
536	Accrued Payroll	0	(6,554.41)	0	121.45	0	(2,851.56)	0	0	0	
	Subtotal	**$247,460**	**$243,140.79**	**$266,300**	**$262,517.34**	**$283,310**	**$314,500.99**	**$303,200**	**$346,760**	**$346,760**	14.4%
											$43,560
600	**Contract Services**										
601	Professional Services	0	75.00	0	0.00	0	6,180.00	0	0	0	
622	Maintenance Contract	14,330	13,802.46	15,040	15,461.00	15,470	15,156.76	16,670	17,160	17,160	
	Subtotal	**$14,330**	**$13,877.46**	**$15,040**	**$15,461.00**	**$15,470**	**$21,336.76**	**$16,670**	**$17,160**	**$17,160**	2.9%
											$490
700	**Administrative**										
701	Telephone	1,220	1,218.52	1,220	1,223.37	1,220	1,240.11	1,230	1,250	1,250	
702	Postage	1,250	1,200.08	1,250	1,252.28	1,300	1,318.90	1,350	1,420	1,420	
705	Office Supplies	3,800	2,933.58	3,700	3,885.72	3,700	3,376.60	4,000	3,750	3,750	
706	Office Equipment/Maintenance	350	0.00	350	172.74	350	655.48	350	350	350	
707	Dues, Mtgs, Subscriptions	450	248.25	450	235.00	450	195.00	350	350	350	
725	Training	900	220.00	900	317.38	900	10.00	1,200	1,200	1,200	
	Subtotal	**$7,970**	**$5,820.43**	**$7,870**	**$7,086.49**	**$7,920**	**$6,796.09**	**$8,480**	**$8,320**	**$8,320**	-1.9%
											($160)
800	**Materials/Supply**	**$0**	**$0.00**	**$0**	**$0.00**	**$0**	**$0.00**	**$0**	**$0**	**$0**	----
											$0
	Total Expenditures	**$269,760**	**$262,838.68**	**$289,210**	**$285,064.83**	**$306,700**	**$342,633.84**	**$328,350**	**$372,240**	**$372,240**	13.4%
											$43,890

	LISTERS - 260 EXPENDITURES	22-23 Approp	22-23 Actual	23-24 Approp	23-24 Actual	24-25 Approp	24-25 Actual	25-26 Approp	26-27 1st Draft	26-27 2nd Draft	% / $ over 25-26
500	**Personnel Services**										
501	Elected	16,500	9,216.00	13,000	10,048.00	13,000	11,291.00	13,000	13,500	13,500	
507	Part-time	16,000	12,419.05	13,000	10,966.29	13,000	12,273.12	13,000	13,260	13,260	
516	Workers' Compensation	150	83.50	120	112.00	190	174.24	230	230	230	
517	FICA Expense	2,490	1,655.08	1,990	1,607.62	1,990	1,802.66	1,990	2,050	2,050	
5175	Child Care Contrib Tax	0	0.00	0	0.00	110	103.73	110	120	120	
536	Accrued Payroll	0	(1,249.46)	0	121.31	0	62.03	0	0	0	
	Subtotal	**$35,140**	**$22,124.17**	**$28,110**	**$22,855.22**	**$28,290**	**$25,706.78**	**$28,330**	**$29,160**	**$29,160**	2.9%
											$830
600	**Contract Services**										
622	Maintenance Contract	**$1,600**	**$1,716.53**	**$1,740**	**$2,401.75**	**$1,900**	**$1,659.79**	**$2,200**	**$2,200**	**$2,200**	0.0%
											$0
700	**Administrative**										
701	Telephone	830	827.98	850	829.30	850	830.46	850	850	850	
702	Postage	400	359.39	450	314.54	550	312.80	450	400	400	
705	Office Supplies	550	467.49	500	340.95	600	406.15	500	500	500	
706	Office Equipment/Maintenance	200	0.00	200	0.00	200	0.00	200	0	0	
714	Mileage	250	0.00	250	0.00	200	0.00	200	100	100	
	Subtotal	**$2,230**	**$1,654.86**	**$2,250**	**$1,484.79**	**$2,400**	**$1,549.41**	**$2,200**	**$1,850**	**$1,850**	-15.9%
											($350)
800	**Materials/Supply**	**$0**	**$0.00**	**$0**	**$0.00**	**$0**	**$0.00**	**$0**	**$0**	**$0**	----
											$0
	Total Expenditures	**$38,970**	**$25,495.56**	**$32,100**	**$26,741.76**	**$32,590**	**$28,915.98**	**$32,730**	**$33,210**	**$33,210**	1.5%
											$480

FY 26-27 TOWN GENERAL BUDGET WORKSHEETS

	FIRE DEPARTMENT - 320 EXPENDITURES	22-23 Approp	22-23 Actual	23-24 Approp	23-24 Actual	24-25 Approp	24-25 Actual	25-26 Approp	26-27 1st Draft	26-27 2nd Draft	% / $ over 25-26
500	**Personnel Services**										
507	Part-time	27,000	27,783.60	27,000	25,736.63	31,000	25,874.79	29,000	29,000	29,000	
516	Workers' Compensation	2,840	2,932.50	2,720	2,325.00	2,400	2,175.50	2,360	2,360	2,360	
517	FICA Expense	2,070	2,125.20	2,070	1,967.33	2,370	1,979.53	2,220	2,220	2,220	
5175	Child Care Contrib Tax	0	0.00	0	0.00	140	111.20	130	130	130	
518	Retirement-VMERS	600	638.40	600	605.84	600	646.21	600	600	600	
536	Accrued Payroll	0	(621.81)	0	359.40	0	178.72	0	0	0	
	Subtotal	**$32,510**	**$32,857.89**	**$32,390**	**$30,994.20**	**$36,510**	**$30,965.95**	**$34,310**	**$34,310**	**$34,310**	0.0%
600	**Contract Services**										$0
6223	Recertifications	4,000	3,425.00	4,000	4,494.25	5,000	4,986.25	10,000	10,000	10,000	
654	Dispatching	18,000	18,450.27	20,590	20,335.64	21,100	21,072.47	21,970	22,630	22,630	
655	Mutual Aid	300	400.00	300	400.00	500	400.00	500	500	500	
	Subtotal	**$22,300**	**$22,275.27**	**$24,890**	**$25,229.89**	**$26,600**	**$26,458.72**	**$32,470**	**$33,130**	**$33,130**	2.0%
700	**Administrative**										$660
701	Telephone	850	703.43	850	733.93	800	704.42	740	740	740	
708	Vehicle Insurance	4,380	3,946.50	4,230	3,646.50	3,350	3,392.06	3,700	3,700	3,700	
710	Bldg/Prop Insurance	2,770	2,567.50	2,830	2,482.00	2,330	2,467.64	2,800	2,800	2,800	
711	Boiler/Machinery Insurance	220	179.50	170	138.00	110	116.92	130	130	130	
715	Radio Repair/Maintenance	1,000	1,187.50	1,000	256.93	1,500	712.80	1,500	1,000	1,000	
725	School/Training	1,000	0.00	1,000	130.00	1,000	0.00	1,000	500	500	
737	Professional Liability Insurance	740	707.00	800	701.00	660	668.98	730	730	730	
	Subtotal	**$10,960**	**$9,291.43**	**$10,880**	**$8,088.36**	**$9,750**	**$8,062.82**	**$10,600**	**$9,600**	**$9,600**	-9.4%
800	**Materials/Supply**										($1,000)
801	Electricity	500	193.65	500	314.03	300	303.53	320	320	320	
8013	Electric-Solar Fees	1,000	802.37	1,000	752.86	1,000	764.21	900	900	900	
802	Heating Fuel	3,500	3,523.50	5,000	2,929.35	4,000	3,756.93	4,000	4,000	4,000	
803	Water	400	373.20	400	346.62	400	341.49	400	430	430	
805	Sewer	370	407.88	370	340.50	500	340.74	400	430	430	
807	Gasoline/Diesel	1,500	2,437.50	1,900	1,865.13	2,500	1,232.27	2,500	2,500	2,500	
810	Chemicals	1,600	870.00	1,000	0.00	1,000	0.00	1,000	1,000	1,000	
816	Vehicle Maintenance	7,000	7,553.05	6,000	6,357.85	7,500	10,529.85	7,500	8,000	8,000	
817	Mechanic Fee	500	0.00	500	0.00	500	151.40	500	500	500	
825	Equipment Maintenance	1,000	743.96	1,000	1,904.70	1,000	1,080.35	2,200	2,500	2,500	
830	Department Supplies	1,500	672.41	1,500	1,311.13	1,500	711.42	1,500	1,500	1,500	
835	Personal Protective Equipment	6,500	5,545.80	6,500	6,600.00	10,000	9,085.00	14,000	10,000	10,000	
838	Building Maintenance/Supplies	2,300	3,030.65	2,300	1,338.61	3,000	3,254.24	3,000	3,000	3,000	
8621	Safety/Compliance/Shots	500	0.00	500	0.00	500	44.26	500	500	500	
	Subtotal	**$28,170**	**$26,153.97**	**$28,470**	**$24,060.78**	**$33,700**	**$31,595.69**	**$38,720**	**$35,580**	**$35,580**	-8.1%
											($3,140)
	Total Expenditures	**$93,940**	**$90,578.56**	**$96,630**	**$88,373.23**	**$106,560**	**$97,083.18**	**$116,100**	**$112,620**	**$112,620**	-3.0%
											($3,480)

FY 26-27 TOWN GENERAL BUDGET WORKSHEETS

	POLICE DEPARTMENT - 330 EXPENDITURES	22-23 Approp	22-23 Actual	23-24 Approp	23-24 Actual	24-25 Approp	24-25 Actual	25-26 Approp	26-27 1st Draft	26-27 2nd Draft	% / $ over 25-26
500	**Personnel Services**										
502	Appointed	150	0.00	150	0.00	150	0.00	150	150	150	
503	Supervisor	86,200	91,203.90	91,270	70,523.00	94,930	98,389.44	101,090	106,140	106,140	
504	Technical	402,390	400,021.39	475,020	276,508.87	428,310	235,325.05	439,470	478,210	478,210	
5043	Technical-Holiday Pay @ Straight Time	11,590	11,017.92	13,510	9,917.68	11,590	8,937.00	14,200	15,420	15,420	
505	Clerical	63,270	67,327.27	68,350	68,411.20	72,200	71,214.66	74,710	78,130	78,130	
506	Special Detail	3,780	0.00	3,850	0.00	1,500	0.00	1,500	1,500	1,500	
507	Part-time	20,000	0.00	6,000	348.00	3,000	1,530.00	3,000	3,000	3,000	
508	Overtime	40,000	71,304.28	40,000	51,152.23	45,000	79,101.88	50,000	65,000	65,000	
5081	Overtime Due to Holiday	17,380	13,884.69	20,270	10,284.87	17,390	10,196.34	21,300	23,130	23,130	
5082	Delayed Reporting OT	10,000	0.00	10,000	0.00	5,000	0.00	5,000	5,000	5,000	
5131	Longevity Pay	910	910.00	1,220	920.00	1,230	2,430.00	4,040	2,430	2,430	
5133	Relocation Expense	0	0.00	0	6,000.00	0	0.00	0	0	0	
515	Health/Dental/Life/Disability Insur	81,370	76,607.87	88,090	104,432.43	163,640	104,066.28	150,530	204,130	204,130	
516	Workers' Compensation	51,160	40,254.50	57,230	42,451.50	47,310	33,448.49	53,830	58,760	58,760	
517	FICA Expense	51,280	49,841.59	56,940	36,334.18	52,040	37,587.19	55,480	59,800	59,800	
5175	Child Care Contrib Tax	0	0.00	0	0.00	2,500	1,896.57	2,690	2,830	2,830	
518	Retirement-VMERS	67,690	67,945.46	77,200	51,019.39	73,580	54,259.35	78,790	88,150	88,150	
536	Accrued Payroll	0	(22,312.83)	0	(2,464.74)	0	(1,371.10)	0	0	0	
	Subtotal	**$907,170**	**$868,006.04**	**$1,009,100**	**$725,838.61**	**$1,019,370**	**$737,011.15**	**$1,055,780**	**$1,191,780**	**$1,191,780**	12.9%
											$136,000
600	**Contract Services**										
601	Professional Services	1,000	0.00	1,000	1,881.30	2,500	1,500.00	2,500	2,000	2,500	
6013	Prisoner Lock Ups	1,500	200.00	0	0.00	500	0.00	500	500	500	
6017	Police Services	0	0.00	0	3,650.41	0	1,490.05	3,000	3,000	3,000	
609	Janitorial Services	2,400	2,400.00	2,400	6,805.00	9,750	10,000.00	9,750	10,000	9,750	
614	Dog Kennel/Animal Control	500	0.00	500	0.00	250	0.00	0	0	0	
622	Maintenance Contract	500	368.27	500	3,097.53	3,500	5,263.84	3,500	3,500	3,500	
6391	State Records Mgmt	7,100	7,575.93	7,100	7,005.66	8,000	6,488.38	8,000	7,500	8,000	
654	Dispatching	20,000	0.00	25,000	0.00	15,000	0.00	0	0	0	
	Subtotal	**$33,000**	**$10,544.20**	**$36,500**	**$22,439.90**	**$39,500**	**$24,742.27**	**$27,250**	**$26,500**	**$27,250**	0.0%
											$0

	POLICE DEPARTMENT - 330 EXPENDITURES Cont.	22-23 Approp	22-23 Actual	23-24 Approp	23-24 Actual	24-25 Approp	24-25 Actual	25-26 Approp	26-27 1st Draft	26-27 2nd Draft	% / $ over 25-26
701	**Administrative**										
701	Telephone	8,000	11,776.18	9,500	11,009.59	12,000	10,742.54	12,500	12,500	12,500	
702	Postage	250	197.78	250	98.81	300	135.10	300	250	300	
705	Office Supplies	1,800	1,335.84	2,000	1,155.66	2,000	1,107.17	2,000	1,500	2,000	
706	Office Equipment/Maintenance	500	233.80	1,000	73.14	1,000	455.18	1,000	500	1,000	
707	Dues, Mtgs, Subscriptions	500	175.00	500	852.91	750	602.50	1,000	1,000	1,000	
708	Vehicle Insurance	2,930	2,634.00	2,820	2,438.50	2,250	2,274.22	2,480	2,500	2,480	
710	Bldg/Prop Insurance	3,010	2,784.00	3,060	2,687.00	2,530	2,254.74	2,160	2,500	2,160	
711	Boiler/Machinery Insurance	240	195.00	190	149.00	120	106.88	100	120	100	
714	Mileage	150	0.00	150	108.73	150	8.00	150	150	150	
715	Radio Repair/Maintenance	1,000	693.63	1,500	241.96	1,000	120.00	1,000	1,000	1,000	
725	School/Training	3,500	3,526.71	3,500	2,877.67	4,000	3,851.72	4,000	4,000	4,000	
736	Police Liability Insurance	15,510	15,370.00	17,900	16,134.00	15,660	16,527.34	18,710	18,710	18,710	
750	Arbitration/Legal Settlement	0	0.00	0	57,908.35	0	0.00	0	0	0	
	Subtotal	**$37,390**	**$38,921.94**	**$42,370**	**$95,735.32**	**$41,760**	**$38,185.39**	**$45,400**	**$44,730**	**$45,400**	0.0%
											$0
800	**Materials/Supply**										
801	Electricity	400	904.60	300	1,105.99	1,000	1,111.12	1,000	1,400	1,000	
8013	Electric-Solar Fees	3,000	2,231.47	3,000	2,093.63	2,500	2,124.85	2,500	2,500	2,500	
802	Heating Fuel	2,500	2,615.29	4,000	2,074.01	3,000	3,086.02	2,500	2,500	2,500	
803	Water	400	344.01	400	418.44	400	485.13	450	500	450	
805	Sewer	450	349.64	450	462.72	450	604.50	500	600	500	
807	Gasoline	9,500	7,640.88	12,000	4,129.21	10,000	7,818.27	7,000	6,500	7,000	
816	Vehicle Maintenance	6,000	4,135.08	6,000	3,527.40	5,000	5,181.38	5,000	5,000	5,000	
817	Mechanic Fee	1,500	360.61	1,500	313.41	1,000	1,161.81	1,000	1,000	1,000	
830	Department Supplies	4,000	3,184.05	5,500	3,473.99	4,500	3,105.88	4,000	3,500	4,000	
835	Uniforms	7,500	8,204.07	7,500	7,966.58	8,000	1,918.19	7,000	4,500	7,000	
838	Building Maintenance/Supplies	3,500	9,211.24	4,000	4,799.84	4,000	3,450.40	4,000	4,000	4,000	
	Subtotal	**$38,750**	**$39,180.94**	**$44,650**	**$30,365.22**	**$39,850**	**$30,047.55**	**$34,950**	**$32,000**	**$34,950**	0.0%
											$0
	Total Expenditures	**$1,016,310**	**$956,653.12**	**$1,132,620**	**$874,379.05**	**$1,140,480**	**$829,986.36**	**$1,163,380**	**$1,295,010**	**$1,299,380**	11.7%
											$136,000

FY 26-27 TOWN GENERAL BUDGET WORKSHEETS

	AMBULANCE - 340 EXPENDITURES	22-23 Approp	22-23 Actual	23-24 Approp	23-24 Actual	24-25 Approp	24-25 Actual	25-26 Approp	26-27 1st Draft	26-27 2nd Draft	% / $ over 25-26
500	**Personnel Services**										
503	Supervisor	66,140	73,165.90	70,050	72,009.60	74,880	77,040.29	78,620	82,560	82,560	
505	Clerical	2,030	2,124.11	2,180	2,198.18	2,270	2,359.19	2,390	2,460	2,460	
506	Special Detail	2,500	2,467.50	2,660	2,295.00	2,660	3,340.50	2,660	3,420	3,420	
5064	Covid Testing Special Detail	0	4,720.00	0	0.00	0	0.00	0	0	0	
507	Part-time	70,840	78,061.75	85,010	85,508.25	141,140	131,635.00	142,100	144,240	144,240	
5072	Run Pay	27,720	39,740.50	33,820	42,305.75	31,690	41,268.50	39,020	44,950	44,950	
5073	Training Pay	6,000	7,184.25	5,310	5,100.00	6,000	13,846.50	6,000	14,690	14,690	
508&5083	Overtime & Overtime-Half Rate	2,000	197.71	1,590	276.49	1,600	1,191.17	1,620	1,620	1,620	
5090	Standby/On Call-6pm to 6am 7 Days/Wk					26,210	24,118.50	30,580	34,940	34,940	
5091	Weekend Supervisor	5,200	5,400.00	5,200	5,150.00	6,500	6,475.00	6,500	7,800	7,800	
511	Non Emergency Transfers	6,300	11,416.00	6,380	10,479.50	6,000	14,943.50	7,560	14,400	14,400	
5111	Transfer Crew Pd Shift	0	0.00	0	0.00	20,800	16,662.00	21,840	22,670	22,670	
515	Health/Dental/Life/Disability Insur	6,040	5,917.64	23,940	7,531.82	7,730	8,915.49	9,120	10,110	10,110	
516	Workers' Compensation	18,120	24,588.50	20,400	23,700.50	33,310	27,888.62	38,180	41,880	41,880	
517	FICA Expense	14,810	17,469.24	16,230	17,591.00	24,830	25,912.41	26,380	29,050	29,050	
5175	Child Care Contrib Tax	0	0.00	0	0.00	1,410	1,446.89	1,490	1,640	1,640	
518	Retirement-VMERS	4,600	4,841.73	4,880	5,010.93	5,400	5,688.96	5,870	6,380	6,380	
520	Unemployment Comp.	400	0.00	400	0.00	400	0.00	400	400	400	
536	Accrued Payroll	0	(11,467.49)	0	1,567.69	0	2,396.25	0	0	0	
	Subtotal	**$232,700**	**$265,827.34**	**$278,050**	**$280,724.71**	**$392,830**	**$405,128.77**	**$420,330**	**$463,210**	**$463,210**	10.2%
											$42,880
600	**Contract Services**										
608	Permit/License Fees	0	0.00	0	688.00	0	0.00	0	0	0	
622	Maintenance Contract	4,000	5,122.18	4,700	11,196.07	5,200	7,756.62	7,600	7,600	7,600	
654	Dispatching	37,000	36,971.33	41,260	41,307.80	42,860	43,000.71	44,830	47,000	47,000	
656	Paramedic Intercept	3,000	2,950.00	3,000	2,900.00	3,000	2,500.00	3,000	3,000	3,000	
6651	Ambulance Billing Services	30,000	34,792.50	30,000	37,378.29	35,000	52,384.55	39,000	55,000	55,000	
	Subtotal	**$74,000**	**$79,836.01**	**$78,960**	**$93,470.16**	**$86,060**	**$105,641.88**	**$94,430**	**$112,600**	**$112,600**	19.2%
											$18,170

	AMBULANCE - 340 EXPENDITURES Cont.	22-23 Approp	22-23 Actual	23-24 Approp	23-24 Actual	24-25 Approp	24-25 Actual	25-26 Approp	26-27 1st Draft	26-27 2nd Draft	% / $ over 25-26
700	**Administrative**										
701	Telephone	3,500	3,278.28	3,500	3,423.31	3,500	3,439.31	3,500	4,500	4,500	
702	Postage	80	90.87	80	34.20	100	13.06	100	100	100	
705	Office Supplies	800	1,041.34	800	839.89	1,000	892.53	1,000	1,000	1,000	
706	Office Equipment/Maintenance	250	0.00	250	0.00	250	90.00	250	250	250	
707	Dues, Mtgs, Subscriptions	750	742.40	750	562.40	750	572.40	750	750	750	
708	Vehicle Insurance	3,080	3,301.00	3,660	3,180.50	2,950	3,001.10	3,290	3,290	3,290	
714	Mileage	400	185.23	400	243.02	400	75.85	400	200	200	
715	Radio Repair/Maintenance	1,000	350.00	1,000	76.95	1,000	0.00	1,000	1,000	1,000	
716	Rent	9,910	9,880.00	10,770	10,770.00	11,070	11,070.00	10,320	10,630	10,630	
717	Advertising/Legal Notices	150	0.00	150	0.00	150	0.00	100	100	100	
725	School/Training	5,000	1,249.02	4,000	1,196.01	4,000	10,100.00	6,000	6,000	6,000	
7284	Medicaid Tax	12,000	11,651.61	12,000	13,823.43	12,000	14,784.47	14,000	14,000	14,000	
729	Collection Expense	1,500	2,281.21	1,500	1,391.68	1,500	1,624.82	1,500	1,500	1,500	
7293	Credit Card Fees	350	554.32	400	397.11	500	560.08	500	500	500	
737	Ambulance Liability Insurance	3,990	4,785.50	6,340	5,385.00	4,870	4,667.58	4,840	4,840	4,840	
	Subtotal	**$42,760**	**$39,390.78**	**$45,600**	**$41,323.50**	**$44,040**	**$50,891.20**	**$47,550**	**$48,660**	**$48,660**	2.3%
											$1,110
800	**Materials/Supply**										
801	Electricity	0	128.72	0	305.75	200	362.07	300	300	300	
807	Gasoline/Diesel	8,500	15,307.93	9,500	8,235.59	18,000	10,227.23	12,000	11,000	11,000	
815	Medical Supplies	23,000	30,945.45	25,000	24,425.61	30,000	41,019.64	30,000	42,000	42,000	
816	Vehicle Maintenance	5,000	9,605.40	5,500	48,806.24	8,000	8,943.02	9,000	9,000	9,000	
817	Mechanic Fee	2,250	1,741.29	2,250	0.00	2,000	852.63	2,000	2,000	2,000	
825	Equipment Maintenance	2,000	(252.19)	2,000	3,039.58	2,000	426.00	2,000	2,000	2,000	
830	Department Supplies	3,500	2,722.82	3,500	2,740.23	3,500	3,607.41	3,500	3,500	3,500	
835	Uniforms	2,000	1,453.48	2,500	1,037.64	2,500	2,806.99	2,000	2,800	2,800	
846	Equipment Purchase	1,200	1,809.00	1,500	1,122.27	1,500	327.06	2,500	5,000	5,000	
8621	Safety & Compliance	200	0.00	200	0.00	200	0.00	200	200	200	
	Subtotal	**$47,650**	**$63,461.90**	**$51,950**	**$89,712.91**	**$67,900**	**$68,572.05**	**$63,500**	**$77,800**	**$77,800**	22.5%
											$14,300
	Total Expenditures	**$397,110**	**$448,516.03**	**$454,560**	**$505,231.28**	**$590,830**	**$630,233.90**	**$625,810**	**$702,270**	**$702,270**	12.2%
											$76,460

	TOWN HIGHWAY - 420 EXPENDITURES	22-23 Approp	22-23 Actual	23-24 Approp	23-24 Actual	24-25 Approp	24-25 Actual	25-26 Approp	26-27 1st Draft	26-27 2nd Draft	% / $ over 25-26
500	**Personnel Services**										
504	Technical	378,240	361,599.51	405,320	359,862.09	419,920	374,255.33	427,870	448,240	448,240	
507	Part-Time	8,000	11,469.00	7,000	7,405.05	12,000	0.00	10,000	10,000	10,000	
508	Overtime	50,000	35,236.91	42,000	57,245.86	42,000	85,232.04	45,000	52,000	52,000	
5141-4	Xfr Labor/Benefits to CIP/Grant	0	(4,925.07)	0	0.00	0	(5,246.26)	0	0	0	
5147	Xfr Labor to FEMA Flood	0	0.00	0	0.00	0	(77,332.21)	0	0	0	
515	Health/Dental/Life/Disability Insur	65,810	61,822.34	86,180	71,713.92	87,660	90,931.87	122,400	113,540	113,540	
516	Workers' Compensation	32,630	30,897.50	34,240	29,202.50	34,010	30,727.78	38,780	40,850	40,850	
517	FICA Expense	34,100	31,781.41	35,490	32,788.07	37,350	34,985.60	37,400	39,490	39,490	
5175	Child Care Contrib Tax	0	0.00	0	0.00	1,980	1,831.73	1,920	2,040	2,040	
518	Retirement-VMERS	26,810	23,719.30	27,950	26,954.18	30,900	31,482.75	33,420	36,410	36,410	
536	Accrued Payroll	0	(15,512.27)	0	(1,434.86)	0	3,818.58	0	0	0	
	Subtotal	**$595,590**	**$536,088.63**	**$638,180**	**$583,736.81**	**$665,820**	**$570,687.21**	**$716,790**	**$742,570**	**$742,570**	3.6%
											$25,780
600	**Contract Services**										
601	Professional Service	500	0.00	500	187.50	0	600.00	0	0	0	
603	Tree Removal	5,000	2,000.00	5,000	6,827.00	4,000	2,700.00	5,000	5,000	5,000	
6044	Contracted Sweeping	8,000	6,500.00	8,000	8,895.00	9,000	7,200.00	9,500	10,500	10,500	
6045	Contracted Line Marking	8,000	12,415.00	8,000	0.00	11,000	8,500.00	15,000	15,000	15,000	
6046	Catch Basins-Cleaning	4,000	0.00	4,000	7,200.00	4,000	0.00	500	500	500	
6047	Pavement Crack Sealing					7,000	15,000.00	8,000	8,000	8,000	
608	Permit Fees	3,500	2,300.00	3,500	2,242.00	3,000	2,410.00	3,000	3,000	3,000	
622	Maintenance Contracts	900	864.97	900	909.22	900	1,136.60	900	1,100	1,100	
	Subtotal	**$29,900**	**$24,079.97**	**$29,900**	**$26,260.72**	**$38,900**	**$37,546.60**	**$41,900**	**$43,100**	**$43,100**	2.9%
											$1,200

	TOWN HIGHWAY - 420 EXPENDITURES Cont.	22-23 Approp	22-23 Actual	23-24 Approp	23-24 Actual	24-25 Approp	24-25 Actual	25-26 Approp	26-27 1st Draft	26-27 2nd Draft	% / $ over 25-26
700	**Administrative**										
701	Telephone	1,700	1,590.43	1,700	1,590.82	1,700	1,790.90	1,650	1,800	1,800	
705	Office Supplies	100	70.11	100	46.24	100	158.53	100	100	100	
7071	CDL Licenses	200	90.00	200	90.00	200	108.00	2,750	2,750	5,000	
708	Vehicle Insurance	11,640	10,608.50	11,180	9,642.50	8,870	9,020.34	9,890	9,890	9,890	
709	Gen Liability Insurance	4,920	4,826.50	5,580	4,766.00	4,340	3,975.68	3,930	4,200	4,200	
710	Bldg/Prop Insurance	2,540	2,354.50	2,590	2,412.50	2,420	2,188.04	2,130	2,300	2,300	
711	Boiler/Machinery Insurance	200	165.50	160	126.50	100	52.78	10	10	10	
715	Radio Repair/Maintenance	1,000	634.25	1,000	740.50	1,000	793.50	1,000	1,000	1,000	
725	School/Training	800	75.00	800	1,415.00	500	1,770.00	1,000	2,000	2,000	
	Subtotal	**$23,100**	**$20,414.79**	**$23,310**	**$20,830.06**	**$19,230**	**$19,857.77**	**$22,460**	**$24,050**	**$26,300**	17.1%
											$3,840
800	**Materials/Supply**										
801	Electricity	1,100	843.59	1,000	973.44	1,000	912.79	1,000	1,000	1,000	
806	Gravel/Stone	50,000	19,827.42	40,000	73,179.88	40,000	10,314.50	40,000	45,000	45,000	
8061	Mud Season/Stone	30,000	26,253.26	35,000	56,721.50	35,000	47,093.89	45,000	50,000	50,000	
807	Gasoline/Diesel	48,000	63,360.22	55,000	71,677.43	60,000	61,441.26	65,000	70,000	70,000	
808	Sand	65,000	61,332.50	65,000	55,935.00	63,000	61,822.50	63,000	63,000	63,000	
809	Salt	65,000	56,324.40	60,000	47,640.01	58,000	63,458.42	55,000	60,000	60,000	
810	Chemicals/Chloride	8,000	4,025.43	7,000	1,484.45	6,000	8,368.90	10,000	10,000	10,000	
811	Road Culverts/Maintenance	10,000	(1,436.40)	8,000	16,383.90	7,000	6,695.60	8,000	8,000	8,000	
8112	Signs and Posts			Account was in Capital Fund. Moved to O&M					0	4,000	
813	Hot Mix/Cold Patch	5,000	4,232.70	5,000	3,690.49	5,000	4,364.47	5,000	6,000	6,000	
816/825	Vehicle & Equipment Maintenance	70,000	99,350.22	65,000	112,548.69	70,000	151,942.32	75,000	75,000	75,000	
817	Mechanic Fee	8,000	4,934.69	8,000	3,639.01	7,000	10,195.39	7,000	7,000	7,000	
8252	Tires/Chains	26,000	24,010.66	22,000	18,958.88	23,000	24,439.83	20,000	22,000	22,000	
8254	Xfr Equip Cost to CIP/Grant	0	(6,834.96)	0	0.00	0	(6,607.38)	0	0	0	
8257	Xfr Equip Cost to FEMA Flood	0	0.00	0	0.00	0	(1,333.43)	0	0	0	
830	Department Supplies	16,000	15,251.27	15,000	22,131.80	15,000	29,999.76	15,000	18,000	18,000	
835	Uniforms	5,500	7,029.50	7,000	5,562.01	7,000	6,311.51	6,500	6,500	6,500	
842	Equipment Rental	13,000	1,748.40	6,000	2,034.80	6,000	11,326.99	5,000	5,000	5,000	
8422	Pit Lot Rent	3,000	6,000.00	6,000	6,000.00	6,000	6,000.00	6,000	6,000	6,000	
845	Small Tools/Equipment	2,500	2,461.71	2,500	3,959.22	2,500	1,733.82	2,500	2,000	2,000	
8459	Damages	0	0.00	0	0.00	0	45.15	0	0	0	
8621	Safety & Compliance	1,500	2,280.39	1,000	42.97	1,000	804.33	1,000	1,000	1,000	
	Subtotal	**$427,600**	**$390,995.00**	**$408,500**	**$502,563.48**	**$412,500**	**$499,330.62**	**$430,000**	**$455,500**	**$459,500**	6.9%
											$29,500
	Total Expenditures	**$1,076,190**	**$971,578.39**	**$1,099,890**	**$1,133,391.07**	**$1,136,450**	**$1,127,422.20**	**$1,211,150**	**$1,265,220**	**$1,271,470**	5.0%
											$60,320

FY 26-27 TOWN GENERAL BUDGET WORKSHEETS

	CEMETERY - 430 EXPENDITURES	22-23 Approp	22-23 Actual	23-24 Approp	23-24 Actual	24-25 Approp	24-25 Actual	25-26 Approp	26-27 1st Draft	26-27 2nd Draft	% / $ over 25-26
500	**Personnel Services**	**$0**	**$0.00**	**$0**	**$0.00**	**$0**	**$0.00**	**$0**	**$0**	**$0**	----
											$0
600	**Contract Services**										
603	Tree Removal	3,000	200.00	3,000	1,730.00	1,500	3,640.00	5,500	4,000	4,000	
6341	Cemetery Care Contract	53,740	53,732.00	54,810	54,807.00	56,180	56,177.00	57,300	59,020	59,020	
6344	Sexton	4,000	5,466.00	5,000	7,630.00	6,000	9,580.00	7,000	8,000	8,000	
	Subtotal	**$60,740**	**$59,398.00**	**$62,810**	**$64,167.00**	**$63,680**	**$69,397.00**	**$69,800**	**$71,020**	**$71,020**	1.7%
											$1,220
700	**Administrative**										
710	Bldg/Prop Insurance	150	141.50	150	136.00	130	113.70	110	120	120	
711	Boiler/Machinery Insurance	10	10.00	10	7.00	10	5.08	10	10	10	
	Subtotal	**$160**	**$151.50**	**$160**	**$143.00**	**$140**	**$118.78**	**$120**	**$130**	**$130**	8.3%
											$10
800	**Materials/Supply**										
801	Electricity	250	243.88	250	243.70	250	243.76	250	250	250	
803	Water	300	268.24	300	290.68	300	264.80	310	320	320	
830	Department Supplies	0	0.00	100	0.00	100	0.00	100	0	0	
	Subtotal	**$550**	**$512.12**	**$650**	**$534.38**	**$650**	**$508.56**	**$660**	**$570**	**$570**	-13.6%
											($90)
	Total Expenditures	**$61,450**	**$60,061.62**	**$63,620**	**$64,844.38**	**$64,470**	**$70,024.34**	**$70,580**	**$71,720**	**$71,720**	1.6%
											$1,140

FY 26-27 TOWN GENERAL BUDGET WORKSHEETS

	TOWN GARAGE - 440 EXPENDITURES	22-23 Approp	22-23 Actual	23-24 Approp	23-24 Actual	24-25 Approp	24-25 Actual	25-26 Approp	26-27 1st Draft	26-27 2nd Draft	% / $ over 25-26
500	**Personnel Services**	**$0**	**$0.00**	**$0**	**$0.00**	**$0**	**$0.00**	**$0**	**$0**	**$0**	----
											$0
600	**Contract Services**										
606	Trash Disposal	**$1,900**	**$2,095.40**	**$2,000**	**$2,216.85**	**$2,100**	**$2,331.51**	**$2,300**	**$2,500**	**$2,500**	8.7%
											$200
700	**Administrative**										
701	Telephone	810	803.77	800	813.79	850	831.18	850	850	850	
710	Bldg/Prop Insurance	3,630	3,367.50	3,710	3,257.00	3,060	2,863.68	2,890	3,000	3,000	
711	Boiler/Machinery Insurance	290	235.00	230	180.50	150	136.14	130	150	150	
	Subtotal	**$4,730**	**$4,406.27**	**$4,740**	**$4,251.29**	**$4,060**	**$3,831.00**	**$3,870**	**$4,000**	**$4,000**	3.4%
											$130
800	**Materials/Supply**										
801	Electricity	1,600	2,047.39	1,600	2,583.67	2,200	3,879.98	2,400	3,500	3,500	
8013	Electric-Solar Fees	4,800	4,091.37	4,800	3,838.12	4,200	3,895.83	4,100	4,000	4,000	
802	Heating Fuel	7,000	6,550.71	9,500	5,885.34	7,000	8,490.77	6,500	7,000	7,000	
803	Water	1,400	1,024.74	1,400	995.67	1,400	1,247.04	1,350	1,400	1,400	
805	Sewer	1,500	1,348.68	1,600	1,189.95	1,600	1,711.56	1,750	1,800	1,800	
838	Building Maintenance/Supplies	5,000	2,079.98	5,000	6,295.79	5,000	8,357.02	5,000	6,000	7,000	
	Subtotal	**$21,300**	**$17,142.87**	**$23,900**	**$20,788.54**	**$21,400**	**$27,582.20**	**$21,100**	**$23,700**	**$24,700**	17.1%
											$3,600
	Total Expenditures	**$27,930**	**$23,644.54**	**$30,640**	**$27,256.68**	**$27,560**	**$33,744.71**	**$27,270**	**$30,200**	**$31,200**	14.4%
											$3,930

FY 26-27 TOWN GENERAL BUDGET WORKSHEETS

	LIBRARY/H.S. BUILDING - 445 EXPENDITURES	22-23 Approp	22-23 Actual	23-24 Approp	23-24 Actual	24-25 Approp	24-25 Actual	25-26 Approp	26-27 1st Draft	26-27 2nd Draft	% / $ over 25-26
500	**Personnel Services**	**$0**	**$0.00**	**$0**	**$0.00**	**$0**	**$0.00**	**$0**	**$0**	**$0**	----
											$0
600	**Contract Services**										
609	Janitorial Service	5,250	5,100.00	5,250	8,506.00	9,750	10,000.00	10,400	11,000	11,000	
6221	Elevator Maintenance	3,000	1,707.40	1,900	2,093.04	1,900	1,907.44	2,100	2,500	2,500	
6222	Security Systems	800	452.00	750	452.00	750	452.00	550	550	550	
	Subtotal	**$9,050**	**$7,259.40**	**$7,900**	**$11,051.04**	**$12,400**	**$12,359.44**	**$13,050**	**$14,050**	**$14,050**	7.7%
											$1,000
700	**Administrative**										
701	Telephone	1,600	1,540.16	1,600	1,545.12	1,600	1,557.02	1,600	1,600	1,600	
710	Bldg/Prop Insurance	3,620	3,361.00	3,710	3,255.00	3,060	3,541.16	4,300	4,000	4,000	
711	Boiler/Machinery Insurance	300	239.50	230	183.50	150	168.26	200	200	200	
	Subtotal	**$5,520**	**$5,140.66**	**$5,540**	**$4,983.62**	**$4,810**	**$5,266.44**	**$6,100**	**$5,800**	**$5,800**	-4.9%
											($300)
800	**Materials/Supply**										
801	Electricity	3,000	1,416.22	3,000	1,845.30	2,000	2,544.46	2,000	2,000	2,000	
8013	Electric-Solar Fees	6,000	4,414.34	6,000	4,141.05	5,000	4,203.19	4,750	4,750	4,750	
802	Heating Fuel	16,000	17,273.77	22,000	13,620.34	19,000	15,307.11	16,000	16,000	16,000	
803	Water	440	314.82	400	351.75	400	356.88	420	430	430	
805	Sewer	470	291.40	350	349.23	350	369.00	480	490	490	
838	Building Maintenance/Supplies	4,000	2,974.64	5,000	11,962.21	4,000	11,518.36	5,000	7,000	7,000	
	Subtotal	**$29,910**	**$26,685.19**	**$36,750**	**$32,269.88**	**$30,750**	**$34,299.00**	**$28,650**	**$30,670**	**$30,670**	7.1%
											$2,020
	Total Expenditures	**$44,480**	**$39,085.25**	**$50,190**	**$48,304.54**	**$47,960**	**$51,924.88**	**$47,800**	**$50,520**	**$50,520**	5.7%
											$2,720

	MUNICIPAL BUILDING - 447 EXPENDITURES	22-23 Approp	22-23 Actual	23-24 Approp	23-24 Actual	24-25 Approp	24-25 Actual	25-26 Approp	26-27 1st Draft	26-27 2nd Draft	% / $ over 25-26
500	**Personnel Services**	**$0**	**$0.00**	**$0**	**$0.00**	**$0**	**$0.00**	**$0**	**$0**	**$0**	----
											$0
600	**Contract Services**										
6060	Trash Disposal	1,800	2,055.39	1,800	2,143.92	2,100	2,331.39	2,400	2,400	2,400	
6090	Janitorial	7,420	7,200.00	7,420	10,214.00	11,700	10,000.00	10,400	11,000	11,000	
	Subtotal	**$9,220**	**$9,255.39**	**$9,220**	**$12,357.92**	**$13,800**	**$12,331.39**	**$12,800**	**$13,400**	**$13,400**	4.7%
											$600
700	**Administrative**										
7100	Bldg/Prop Insurance	3,110	2,862.00	3,130	2,739.00	2,570	2,655.00	2,960	2,960	2,960	
7110	Boiler/Machinery Insurance	250	202.00	190	153.00	130	126.16	140	140	140	
	Subtotal	**$3,360**	**$3,064.00**	**$3,320**	**$2,892.00**	**$2,700**	**$2,781.16**	**$3,100**	**$3,100**	**$3,100**	0.0%
											$0
800	**Material & Supply**										
8010	Electricity	1,400	866.85	1,500	1,281.44	1,500	1,364.61	1,500	1,500	1,500	
8013	Electric-Solar Fees	3,700	3,180.96	3,700	2,984.16	3,500	3,028.92	3,500	3,500	3,500	
8020	Heating Oil	8,300	9,142.84	10,500	7,263.98	10,000	9,132.36	9,000	10,000	10,000	
8030	Water	800	715.95	900	645.24	900	609.45	700	700	700	
8050	Sewer	870	861.64	1,000	673.56	1,000	635.22	800	800	800	
8380	Building Maintenance/Supplies	6,000	6,722.57	6,000	5,574.14	6,000	5,264.80	6,000	6,000	6,000	
	Subtotal	**$21,070**	**$21,490.81**	**$23,600**	**$18,422.52**	**$22,900**	**$20,035.36**	**$21,500**	**$22,500**	**$22,500**	4.7%
											$1,000
	Total Expenditures	**$33,650**	**$33,810.20**	**$36,140**	**$33,672.44**	**$39,400**	**$35,147.91**	**$37,400**	**$39,000**	**$39,000**	4.3%
											$1,600

FY 26-27 TOWN GENERAL BUDGET WORKSHEETS

	HUMAN SERVICES BUDGETED - 510 OUTSIDE AGENCIES	22-23 Approp	22-23 Actual	23-24 Approp	23-24 Actual	24-25 Approp	24-25 Actual	25-26 Approp	26-27 1st Draft	26-27 2nd Draft	% / $ over 25-26
500	**Personnel Services**	**$0**	**$0.00**	**$0**	**$0.00**	**$0**	**$0.00**	**$0**	**$0**	**$0**	----
											$0
600	**Contract Services**										
615	Senior Citizens	25,000	25,000.00	25,000	25,000.00	25,000	25,000.00	25,000	25,000	25,000	
625	Brown Public Library	108,500	108,500.00	111,500	111,500.00	108,500	108,500.00	112,000	113,000	113,000	
	Subtotal	**$133,500**	**$133,500.00**	**$136,500**	**$136,500.00**	**$133,500**	**$133,500.00**	**$137,000**	**$138,000**	**$138,000**	0.7%
											$1,000
700	**Administrative**	**$0**	**$0.00**	**$0**	**$0.00**	**$0**	**$0.00**	**$0**	**$0**	**$0**	----
											$0
800	**Materials/Supply**	**$0**	**$0.00**	**$0**	**$0.00**	**$0**	**$0.00**	**$0**	**$0**	**$0**	----
											$0
	Total Expenditures	**$133,500**	**$133,500.00**	**$136,500**	**$136,500.00**	**$133,500**	**$133,500.00**	**$137,000**	**$138,000**	**$138,000**	0.7%
											$1,000

BROWN PUBLIC LIBRARY BUDGET

	2021-2022 Budget	2021-2022 Actual	2022-2023 Budget	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual	2024-2025 Proposed	2024-2025 Actual	2025-2026 Budget	2026-2027 Proposed
Ordinary Income										
Book Replacements	0	133	0	134	0	105	0	252	0	0
Book Sales	1200	1400	1200	872	1200	1267	1000	764	1000	1000
Contributions										
Individuals	1600	1900	1600	1606	1600	1080	1600	1511	1600	1600
Groups	200	0	200	695	200	411	200	26000	200	200
Corporate	100	125	100	282	100	0	100	0	100	0
Foundation Grants	3200	3200	3200	2333	3200	3200	3200	3200	3200	3200
State Grants		11500	3750	2962	3750	3636	1000	1033	1000	1100
Fax/Copy/Printer Fees	600	876	900	1092	900	1180	900	1287	1000	1100
Fines	400	560	1000	87	1000	0	100	0	0	0
Fund Raising										
Annual Appeal	5000	8400	5000	9376	5000	10024	7500	13703	8000	10000
Labor Day Book Sale	1000	1903	1700	1897	1700	2393	1700	2657	1800	2000
Other	0	0	0	0	0	38	0	0	0	0
Investment Income										
CDs	100	53	100	210	100	456	250	1095	200	600
Endowment	20000	20000	20000	20000	20000	6000	22000	25500	29155	41105
Non-Resident Fees	200	225	250	325	500	550	250	623	300	300
Other Income										
Postage Reimb	0	42	0	0	0	0	0	5	0	0
Grants	520	225	900	1538	900	500	500	981	500	500
Miscellaneous	0	0	0	0	0	327	0	0	0	0
Town of Northfield	108500	108500	108500	108700	108500	111500	108500	108500	112000	113000
Total Income	142620	159042	148400	152109	148400	142667	148800	187111	160055	175705

BROWN PUBLIC LIBRARY BUDGET

Expenses		2021 -2022 Budget	2021-2022 Actual	2022-2023 Budget	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual	2024 -2025 Proposed	2025-2026 Actual	2025-2026 Budget	2026-2027 Proposed
Library Me	Adult Materials	9000	7673	8000	8809	8000	8317	9000	8435	9000	9600
	Youth Materials	3600	3842	4000	5300	4000	4507	5000	4797	5000	5500
Library Prc	RIF	3200	2368	3200	2333	3200	3218	3200	3205	3200	3200
	Summer Program	500	969	750	903	750	1155	750	1338	750	750
	Other Programs	500	232	500	1251	500	1227	600	483	750	750
Operation:	Postage, Mail Service	1600	1389	1600	1920	1600	1715	1800	1900	1900	2000
	Supplies	1600	2175	2000	2264	2000	3902	2500	3000	3000	3000
	Maintenance	200	9315	200	1195	200	347	700	350	350	350
	Bank Charges	0	0	0	58	0	0	0	0	0	0
	Payroll Service	1000	640	1000	922	1000	713	1000	700	700	800
	Computers & Tech	1500	10610	2000	1362	2000	368	2000	6679	1500	10000
	Copier	500	326	500	421	500	408	500	419	500	500
	Day Passes	55	200	55	200	55	50	55	250	55	55
	Dues	2100	2129	2200	2489	2200	2618	2600	3424	2700	3600
	Commercial Ins	2250	2206	2200	2443	2200	2151	2600	3032	3500	3500
	Furniture	0	0	7000	1231	7000	92	2000	0	300	0
	Contract Services	0	0	0	0	0	41	0	0	0	0
Personnel Expenses											
	Salary - Director	44000	43808	44000	48514	44000	52007	49000	55876	60000	61500
	Wages- PT Employees	52000	43394	52000	38117	52000	46136	51000	48313	49000	50000
	FICA/Medicare	8500	5160	8000	5121	8000	7601	5700	6928	8100	8200
	Benefits	8500	9019	10000	8485	10000	7671	10000	6434	8500	11000
	Workers Comp Ins	700	496	650	478	650	503	550	531	550	600
Miscellaneous		0	0	0	0	0	429	0	250	0	0
Meetings & Registration		600	300	350	1395	350	505	350	465	350	400
Travel Reimb.		600	300	350	300	350	11	350	110	350	400
Total Expenses		142505	146551	150555	135511	150555	145689	151255	156919	160055	175705

FY 26-27 TOWN GENERAL BUDGET WORKSHEETS

	GROUNDS/PARKS/FACILITIES - 520 EXPENDITURES	22-23 Approp	22-23 Actual	23-24 Approp	23-24 Actual	24-25 Approp	24-25 Actual	25-26 Approp	26-27 1st Draft	26-27 2nd Draft	% / $ over 25-26
500	**Personnel Services**										
504	Maintenance	24,380	23,517.49	26,560	26,567.20	27,620	14,889.90	29,360	27,920	27,920	
508	Overtime	500	144.32	500	764.30	500	0.00	500	500	500	
515	Health/Dental/Life/Disability Insur	4,900	7,819.43	15,280	16,118.85	16,980	3,144.80	18,510	7,480	7,480	
516	Workers' Compensation	1,920	1,756.50	2,090	1,878.00	2,070	1,954.65	2,460	2,340	2,340	
517	FICA Expense	1,900	1,792.74	2,070	2,088.32	2,150	1,087.80	2,280	2,180	2,180	
5175	Child Care Contrib Tax	0	0.00	0	0.00	100	56.31	110	110	110	
518	Retirement-VMERS	1,680	1,538.01	1,830	1,844.85	1,970	1,042.31	2,160	2,130	2,130	
536	Accrued Payroll	0	(950.50)	0	(26.68)	0	141.37	0	0	0	
	Subtotal	**$35,280**	**$35,617.99**	**$48,330**	**$49,234.84**	**$51,390**	**$22,317.14**	**$55,380**	**$42,660**	**$42,660**	-23.0%
											($12,720)
600	**Contract Services**										
608	Permit/License Fees	**$0**	**$0.00**	**$0**	**$0.00**	**$0**	**$50.00**	**$0**	**$0**	**$0**	----
											$0
700	**Administrative**										
708	Vehicle Insurance	370	336.50	360	324.00	310	299.38	310	310	310	
710	Bldg/Prop Insurance	420	392.00	430	382.50	360	334.52	330	350	350	
711	Boiler/Machinery Insurance	50	37.00	40	29.00	20	17.58	10	20	20	
	Subtotal	**$840**	**$765.50**	**$830**	**$735.50**	**$690**	**$651.48**	**$650**	**$680**	**$680**	4.6%
											$30
800	**Materials/Supply**										
801	Electricity	900	916.64	1,400	748.85	1,000	714.24	1,000	1,000	1,000	
803	Water	4,150	3,266.30	4,400	4,368.66	4,000	3,780.29	4,500	4,500	4,500	
805	Sewer	1,900	1,695.09	2,330	154.98	2,000	177.07	2,000	1,500	1,500	
807	Gasoline/Diesel	1,150	1,633.39	2,500	1,327.47	2,000	1,955.70	2,000	2,000	2,000	
816	Vehicle Maintenance	500	37.51	500	288.63	500	868.46	500	500	500	
817	Mechanic Fee	200	65.23	200	0.00	200	37.85	200	200	200	
830	Department Supplies	0	0.00	0	0.00	0	0.00	0	200	200	
835	Uniforms	650	526.53	650	530.74	650	164.48	650	650	650	
842	Equipment Rental	0	0.00	0	0.00	0	2,353.30	1,600	1,600	1,600	
845	Small Tools	0	0.00	0	0.00	0	609.98	0	0	0	
857	Facility Maintenance/Supplies	3,500	5,410.07	3,500	6,207.39	3,500	7,556.98	5,000	6,000	6,000	
8574	Park Cleanup	500	0.00	500	0.00	0	0.00	0	0	0	
8575	Garden Supplies	1,000	2,479.32	1,900	2,969.44	2,400	3,264.79	2,500	3,000	3,000	
	Subtotal	**$14,450**	**$16,030.08**	**$17,880**	**$16,596.16**	**$16,250**	**$21,483.14**	**$19,950**	**$21,150**	**$21,150**	6.0%
											$1,200
	Total Expenditures	**$50,570**	**$52,413.57**	**$67,040**	**$66,566.50**	**$68,330**	**$44,501.76**	**$75,980**	**$64,490**	**$64,490**	-15.1%
											($11,490)

	RECREATION COMMITTEE - 530 EXPENDITURES	22-23 Approp	22-23 Actual	23-24 Approp	23-24 Actual	24-25 Approp	24-25 Actual	25-26 Approp	26-27 1st Draft	26-27 2nd Draft	% / $ over 25-26
500	**Personnel Services**	**$0**	**$0.00**	**$0**	**$0.00**	**$0**	**$0.00**	**$0**	**$0**	**$0**	----
											$0
600	**Contract Services**	**$0**	**$0.00**	**$0**	**$0.00**	**$0**	**$0.00**	**$0**	**$0**	**$0**	----
											$0
700	**Administrative**										
702	Postage	50	5.75	50	2.52	50	7.59	50	50	50	
717	Advertising/Legal Notices	50	0.00	50	0.00	50	0.00	50	50	50	
	Subtotal	**$100**	**$5.75**	**$100**	**$2.52**	**$100**	**$7.59**	**$100**	**$100**	**$100**	0.0%
											$0
800	**Materials/Supply**										
830	Department Supplies	**$500**	**$9.16**	**$500**	**$0.00**	**$500**	**$0.00**	**$500**	**$500**	**$500**	0.0%
											$0
	Total Expenditures	**$600**	**$14.91**	**$600**	**$2.52**	**$600**	**$7.59**	**$600**	**$600**	**$600**	0.0%
											$0

FY 26-27 TOWN GENERAL BUDGET WORKSHEETS

	CONSERVATION - 540 EXPENDITURES	22-23 Approp	22-23 Actual	23-24 Approp	23-24 Actual	24-25 Approp	24-25 Actual	25-26 Approp	26-27 1st Draft	26-27 2nd Draft	% / $ over 25-26
500	**Personnel Services**	**$0**	**$0.00**	**$0**	**$0.00**	**$0**	**$0.00**	**$0**	**$0**	**$0**	----
											$0
600	**Contract Services**										
601	Professional Services	0	0.00	0	0.00	0	0.00	0	0	0	
6031	Tree Inoculation/Planting	1,000	0.00	1,000	0.00	1,000	0.00	1,000	1,000	1,000	
	Subtotal	**$1,000**	**$0.00**	**$1,000**	**$0.00**	**$1,000**	**$0.00**	**$1,000**	**$1,000**	**$1,000**	0.0%
											$0
700	**Administrative**										
702	Postage	50	0.00	50	0.00	50	0.00	50	50	50	
707	Dues, Mtgs, Subscriptions	50	0.00	50	10.00	50	50.00	50	50	50	
717	Advertising/Legal Notices	50	0.00	50	0.00	50	0.00	50	50	50	
	Subtotal	**$150**	**$0.00**	**$150**	**$10.00**	**$150**	**$50.00**	**$150**	**$150**	**$150**	0.0%
											$0
800	**Materials/Supply**										
830	Department Supplies	100	0.00	100	0.00	200	0.00	200	200	200	
857	Facility Supplies/Maintenance	200	114.00	200	411.59	200	0.00	200	200	200	
	Subtotal	**$300**	**$114.00**	**$300**	**$411.59**	**$400**	**$0.00**	**$400**	**$400**	**$400**	0.0%
											$0
	Total Expenditures	**$1,450**	**$114.00**	**$1,450**	**$421.59**	**$1,550**	**$50.00**	**$1,550**	**$1,550**	**$1,550**	0.0%
											$0

	POOL - 550 EXPENDITURES	22-23 Approp	22-23 Actual	23-24 Approp	23-24 Actual	24-25 Approp	24-25 Actual	25-26 Approp	26-27 1st Draft	26-27 2nd Draft	% / $ over 25-26
500	**Personnel Services**										
503	Pool Director	8,970	10,248.00	9,250	8,922.00	9,570	9,240.30	9,900	9,980	9,980	
504	Maintenance by Water Dept	3,500	625.20	3,500	852.48	2,500	0.00	2,500	2,500	2,500	
507	Part-time Guards	30,000	34,201.93	31,000	30,086.88	32,000	34,430.50	32,500	36,000	36,000	
5075	Special Events/Theme Nights	0	0.00	0	0.00	0	0.00	1,000	1,000	1,000	
508	Overtime	0	0.00	0	0.00	0	69.75	0	0	0	
515	Health/Dental/Life/Disability Insur	0	115.42	0	0.00	0	160.64	0	0	0	
516	Workers' Compensation	2,080	2,651.00	2,130	1,741.50	2,070	2,015.74	2,590	2,790	2,790	
517	FICA Expense	3,250	3,446.23	3,350	3,046.92	3,370	3,346.25	3,510	3,780	3,780	
5175	Child Care Contrib Tax	0	0.00	0	0.00	190	192.43	200	220	220	
518	Retirement-VMERS	230	35.09	240	53.87	180	0.00	180	190	190	
520	Unemployment Comp	0	111.02	0	192.63	0	0.00	0	0	0	
536	Accrued Payroll	0	(6,232.33)	0	420.35	0	2,296.72	0	0	0	
	Subtotal	**$48,030**	**$45,201.56**	**$49,470**	**$45,316.63**	**$49,880**	**$51,752.33**	**$52,380**	**$56,460**	**$56,460**	7.8%
											$4,080
600	**Contract Services**	**$0**	**$0.00**	**$0**	**$0.00**	**$0**	**$0.00**	**$0**	**$0**	**$0**	----
											$0
700	**Administrative**										
701	Telephone	210	141.17	210	207.57	200	144.14	210	210	210	
710	Bldg/Prop Insurance	720	668.00	740	647.50	610	815.02	1,080	1,000	1,000	
711	Boiler/Machinery Insurance	140	112.50	110	86.50	70	95.74	130	130	130	
717	Advertising/Legal Notices	150	43.68	100	43.68	100	0.00	60	60	60	
	Subtotal	**$1,220**	**$965.35**	**$1,160**	**$985.25**	**$980**	**$1,054.90**	**$1,480**	**$1,400**	**$1,400**	-5.4%
											($80)
800	**Materials/Supply**										
801	Electricity	4,000	2,677.23	4,100	2,879.24	3,500	1,610.27	3,100	3,000	3,000	
8013	Electric-Solar Fees	1,700	3,699.63	1,700	3,470.66	3,500	3,522.69	3,500	3,500	3,500	
803	Water	13,500	15,366.77	15,000	18,547.52	16,500	15,601.29	19,500	20,000	20,000	
805	Sewer	16,500	19,658.91	20,000	23,630.27	21,500	19,249.93	24,500	25,000	25,000	
810	Chemicals	3,600	4,344.88	4,000	5,208.95	4,500	6,987.50	5,000	5,500	5,500	
8321	Special Events/Theme Nights	0	0.00	0	0.00	1,200	0.00	1,200	1,200	1,200	
857	Facility Maintenance/Supplies	4,000	1,820.52	4,000	2,369.60	4,000	1,839.17	3,000	2,500	2,500	
	Subtotal	**$43,300**	**$47,567.94**	**$48,800**	**$56,106.24**	**$54,700**	**$48,810.85**	**$59,800**	**$60,700**	**$60,700**	1.5%
											$900
	Total Expenditures	**$92,550**	**$93,734.85**	**$99,430**	**$102,408.12**	**$105,560**	**$101,618.08**	**$113,660**	**$118,560**	**$118,560**	4.3%
											$4,900

	ENERGY - 560 EXPENDITURES	22-23 Approp	22-23 Actual	23-24 Approp	23-24 Actual	24-25 Approp	24-25 Actual	25-26 Approp	26-27 1st Draft	26-27 2nd Draft	% / $ over 25-26
500	**Personnel Services**	**$0**	**$0.00**	**$0**	**$0.00**	**$0**	**$0.00**	**$0**	**$0**	**$0**	----
											$0
600	**Contract Services**	**$0**	**$0.00**	**$0**	**$0.00**	**$0**	**$0.00**	**$0**	**$0**	**$0**	----
											$0
700	**Administrative**										
702	Postage	20	0.00	20	0.00	20	0.00	20	20	20	
707	Dues, Mtgs, Subscriptions	100	0.00	100	10.00	100	0.00	100	100	100	
717	Advertising/Legal Notices	30	0.00	30	0.00	30	0.00	30	30	30	
	Subtotal	**$150**	**$0.00**	**$150**	**$10.00**	**$150**	**$0.00**	**$150**	**$150**	**$150**	0.0%
											$0
800	**Materials/Supply**										
830	Department Supplies	**$100**	**$75.00**	**$100**	**$0.00**	**$100**	**$0.00**	**$100**	**$100**	**$100**	0.0%
											$0
	Total Expenditures	**$250**	**$75.00**	**$250**	**$10.00**	**$250**	**$0.00**	**$250**	**$250**	**$250**	0.0%
											$0

	SUPPORT SERVICES - 610 EXPENDITURES	22-23 Approp	22-23 Actual	23-24 Approp	23-24 Actual	24-25 Approp	24-25 Actual	25-26 Approp	26-27 1st Draft	26-27 2nd Draft	% / $ over 25-26
500	**Personnel Services**										
535	Vaca/Sick Liability	**$0**	**$0.00**	**$0**	**$0.00**	**$0**	**$0.00**	**$0**	**$0**	**$0**	---
											$0
600	**Contract Services**										
601	Professional Services	0	0.00	0	0.00	0	16,991.90	0	0	0	
602	Legal Services	30,000	26,908.20	25,000	29,237.96	24,000	54,786.35	25,000	31,000	40,000	
6061	Green Up Day	1,000	1,265.50	1,000	1,070.04	1,200	817.65	1,200	1,200	1,200	
607	Annual Reports	2,100	2,213.10	1,900	1,868.82	2,200	2,201.87	2,200	2,350	2,350	
610	Professional Audit	13,500	14,000.00	14,000	17,375.00	21,000	21,000.00	22,000	27,500	27,500	
619	County Tax	27,930	27,739.00	29,610	28,238.00	28,330	28,329.00	27,500	29,000	29,000	
622	Maintenance Contracts	14,390	14,127.30	18,060	22,543.68	21,350	27,858.15	24,840	28,550	28,550	
631	CVEDC	2,500	2,500.00	2,500	2,500.00	2,500	2,500.00	2,500	2,500	2,500	
637	VT Leagues Cities/Towns	8,590	8,586.00	8,910	8,907.00	9,180	9,178.00	9,380	9,650	9,650	
638	Health Admin/Fees	1,400	1,321.53	1,400	1,390.03	1,400	1,366.87	1,430	1,450	1,450	
6402	Mountain Alliance-Recycling Depot	5,000	0.00	4,000	0.00	2,000	0.00	2,000	2,000	2,000	
* 6471	Green Mountain Transit	3,350	3,351.00	3,350	3,351.00	3,350	3,351.00	3,350	3,350	3,350	
	Subtotal	**$109,760**	**$102,011.63**	**$109,730**	**$116,481.53**	**$116,510**	**$168,380.79**	**$121,400**	**$138,550**	**$147,550**	21.5%
											$26,150
700	**Administrative**										
709	Gen Liability Insurance	10,000	10,353.00	12,460	13,148.00	9,690	8,488.10	7,960	8,920	8,920	
722	Office Equipment/Support Fees	3,410	3,973.39	moved to 622	moved to 622	moved to 622	moved to 622	moved to 622	moved to 622	moved to 622	
735	Lease-Radio Site	3,670	3,659.03	3,780	3,768.80	3,890	3,881.86	4,010	4,130	4,130	
	Subtotal	**$17,080**	**$17,985.42**	**$16,240**	**$16,916.80**	**$13,580**	**$12,369.96**	**$11,970**	**$13,050**	**$13,050**	9.0%
											$1,080
800	**Materials/Supply**										
804	Street Lights-Electric Bill	**$20,500**	**$19,780.44**	**$20,500**	**$20,025.57**	**$20,500**	**$20,166.36**	**$20,500**	**$23,580**	**$23,580**	15.0%
											$3,080
	Total Expenditures	**$147,340**	**$139,777.49**	**$146,470**	**$153,423.90**	**$150,590**	**$200,917.11**	**$153,870**	**$175,180**	**$184,180**	19.7%
											$30,310

	PLANNING/ZONING - 620 EXPENDITURES	22-23 Approp	22-23 Actual	23-24 Approp	23-24 Actual	24-25 Approp	24-25 Actual	25-26 Approp	26-27 1st Draft	26-27 2nd Draft	% / $ over 25-26
500	**Personnel Services**										
502	Zoning Administrator	23,170	24,652.82	24,100	25,651.32	25,430	25,354.65	25,790	27,500	27,500	
516	Workers' Compensation	110	104.50	110	149.00	190	220.73	230	240	240	
517	FICA Expense	1,770	1,885.92	1,840	1,962.32	1,940	1,939.64	1,970	2,110	2,110	
5175	Child Care Contrib Tax	0	0.00	0	0.00	110	111.54	120	120	120	
536	Accrued Payroll	0	(913.02)	0	99.81	0	28.21	0	0	0	
	Subtotal	**$25,050**	**$25,730.22**	**$26,050**	**$27,862.45**	**$27,670**	**$27,654.77**	**$28,110**	**$29,970**	**$29,970**	6.6%
											$1,860
600	**Contract Services**										
633	Cen VT Reg Planning Commission	**$7,870**	**$7,870.94**	**$7,870**	**$7,870.94**	**$7,870**	**$7,870.94**	**$8,170**	**$8,390**	**$8,390**	2.7%
											$220
700	**Administrative**										
701	Telephone	430	400.01	400	400.67	400	401.25	400	410	410	
702	Postage	900	676.84	1,200	1,332.81	1,000	738.87	1,300	900	900	
705	Office Supplies	250	161.47	250	177.21	250	164.47	200	200	200	
706	Office Equipment/ Maintenance	0	0.00	0	146.39	0	0.00	100	100	100	
707	Dues, Mtgs, Subscriptions	200	0.00	200	30.00	200	0.00	50	50	50	
714	Mileage	50	0.00	50	0.00	50	0.00	50	50	50	
717	Advertising/Legal Notices	800	1,384.98	1,200	1,678.98	1,300	699.97	1,700	1,700	1,700	
	Subtotal	**$2,630**	**$2,623.30**	**$3,300**	**$3,766.06**	**$3,200**	**$2,004.56**	**$3,800**	**$3,410**	**$3,410**	-10.3%
											($390)
800	**Materials/Supply**	**$0**	**$0.00**	**$0**	**$0.00**	**$0**	**$0.00**	**$0**	**$0**	**$0**	----
											$0
	Total Expenditures	**$35,550**	**$36,224.46**	**$37,220**	**$39,499.45**	**$38,740**	**$37,530.27**	**$40,080**	**$41,770**	**$41,770**	4.2%
											$1,690

	ECONOMIC DEVELOPMENT - 645 EXPENDITURES	22-23 Approp	22-23 Actual	23-24 Approp	23-24 Actual	24-25 Approp	24-25 Actual	25-26 Approp	26-27 1st Draft	26-27 2nd Draft	% / $ over 25-26
500	**Personnel Services**										
5051	Economic Devel Director	46,330	68,952.00	65,590	69,881.56	67,890	75,978.83	71,290	74,860	74,860	
508	Overtime	0	765.00	0	324.36	0	1,007.10	0	0	0	
515	Health/Dental/Life/Disability Insur	18,420	7,785.01	11,330	13,247.30	12,520	11,985.97	14,100	14,340	14,340	
516	Workers' Compensation	220	221.00	310	401.50	500	623.06	630	660	660	
517	FICA Expense	3,550	5,204.57	5,020	5,318.08	5,190	5,889.40	5,450	5,730	5,730	
5175	Child Care Contrib Tax	0	0.00	0	0.00	270	308.23	280	290	290	
518	Retirement-VMERS	3,130	4,531.64	4,430	4,738.92	4,750	5,389.05	5,170	5,610	5,610	
536	Accrued Payroll	0	(2,655.39)	0	88.09	0	502.09	0	0	0	
	Subtotal	**$71,650**	**$84,803.83**	**$86,680**	**$93,999.81**	**$91,120**	**$101,683.73**	**$96,920**	**$101,490**	**$101,490**	4.7%
											$4,570
600	**Contract Services**										
622	Maintenance Contract	**$400**	**$0.00**	**$0**	**$0.00**	**$0**	**$0.00**	**$0**	**$0**	**$0**	---
											$0
700	**Administrative**										
701	Telephone	900	427.97	430	428.63	430	429.21	430	440	440	
702	Postage	150	163.87	300	0.00	150	276.01	150	200	200	
705	Office Supplies	300	161.47	300	194.19	300	164.47	250	250	250	
706	Office Equipment/ Maintenance	100	0.00	100	0.00	100	0.00	100	100	100	
707	Dues, Mtgs, Subscriptions	400	673.99	400	653.65	1,000	855.88	750	800	800	
714	Mileage	100	0.00	100	0.00	30	0.00	30	30	30	
717	Advertising/Legal Notices	500	43.68	350	0.00	50	0.00	50	0	0	
	Subtotal	**$2,450**	**$1,470.98**	**$1,980**	**$1,276.47**	**$2,060**	**$1,725.57**	**$1,760**	**$1,820**	**$1,820**	3.4%
											$60
800	**Materials/Supply**	**$0**	**$0.00**	**$0**	**$0.00**	**$0**	**$0.00**	**$0**	**$0**	**$0**	---
											$0
	Total Expenditures	**$74,500**	**$86,274.81**	**$88,660**	**$95,276.28**	**$93,180**	**$103,409.30**	**$98,680**	**$103,310**	**$103,310**	4.7%
											$4,630

FY 26-27 TOWN GENERAL BUDGET WORKSHEETS

	DEBT RETIREMENT/CAPITAL	22-23 Approp	22-23 Actual	23-24 Approp	23-24 Actual	24-25 Approp	24-25 Actual	25-26 Approp	26-27 1st Draft	26-27 2nd Draft	% / $ over 25-26
	DEBT/OTHER										
9040/1	Debt Ret - Fire Pumper	30,160	30,154.37	29,690	29,701.33	29,220	29,217.49	28,740	28,270	28,270	
9046	Debt Ret - Fire Tanker	20,670	20,664.27	20,400	20,405.54	20,120	20,118.62	19,850	22,750	22,750	
9055	Debt Ret - Police Station Bond	42,880	42,876.70	41,390	41,389.22	39,690	39,693.25	38,300	37,030	37,030	
9061	Debt Ret - Police Tasers 0%	3,570	3,570.00	3,570	3,570.00	0	0.00	0	0	0	
9134	Debt Ret-Depot Sq Area Road Recon	22,110	22,114.74	21,670	21,656.67	21,220	21,209.08	20,770	20,320	20,320	
9138	Debt Ret-Cox Brook Rd Paving	30,940	30,995.10	30,470	30,509.20	30,000	30,057.24	29,530	29,060	29,060	
9129	Debt Ret-Union Brook Rd Project	116,110	116,106.60	115,580	115,579.60	115,000	115,001.60	114,340	113,580	113,580	
9104	Debt Ret-Loader	0	0.00	18,560	17,519.16	17,050	19,212.32	18,420	17,280	17,280	
	Total Debt/Other	**$266,440**	**$266,481.78**	**$281,330**	**$280,330.72**	**$272,300**	**$274,509.60**	**$269,950**	**$268,290**	**$268,290**	-0.6%
											($1,660)
	CAPITAL & TRANSFERS										
	Capital Improvements	748,610	748,610.00	534,050	534,050.00	793,720	793,720.00	1,143,362	653,400	939,700	
	Capital Equipment	841,700	841,700.00	459,090	459,090.00	623,670	623,670.00	619,608	605,210	745,210	
	Transfer to CIP Haz Mitigation Grant	0	797.87	0	0.00	0	0.00	0	0	0	
	Transfer to Planning Grant	0	1,575.00	0	0.00	0	0.00	0	0	0	
	Transfer to Energy Fund	0	0.00	0	0.00	0	1,433.24	0	0	0	
	Total Transfers	**$1,590,310**	**$1,592,682.87**	**$993,140**	**$993,140.00**	**$1,417,390**	**$1,418,823.24**	**$1,762,970**	**$1,258,610**	**$1,684,910**	-4.4%
											($78,060)

TOWN GENERAL 5 YEAR PROJECTED SCHEDULE OF NOTES & BONDS PAYABLE

	06/30/25 Principal Balance	Final Payment	Approp. 25 26	Budget 26 27	27 28	28 29	29 30	30 31
17 Fire Pumper	55,597.00	FY 26-27	28,740	28,270	-	-	-	-
21 Fire Tanker	109,184.00	FY 30-31	19,850	22,750	21,840	20,930	20,020	19,110
Police Station Bond [1]	140,000.00	FY 28-29	38,300	37,030	35,840	35,000	-	-
Depot Square Area Rd	174,231.53	FY 35-36	20,770	20,320	19,870	19,430	18,980	18,530
Cox Brook Rd	135,905.00	FY 29-30	29,530	29,060	28,590	28,120	27,650	-
Union Brook Rd Bond	1,445,000.00	FY 41-42	114,340	113,580	112,720	111,730	110,650	109,320
Stormwater/CSO RF1-217 - 50% [2]	65,229.44	FY 36-37	-	-	2,830	2,830	2,830	2,830
22 Loader	102,400.00	FY 32-33	18,420	17,280	16,640	16,000	15,360	14,720
	2,227,546.97		**269,950**	**268,290**	**238,330**	**234,040**	**195,490**	**164,510**
Proposed Borrowing:			-	-	-	-	-	-
Combined Total			**269,950**	**268,290**	**238,330**	**234,040**	**195,490**	**164,510**

Fire Aerial Truck	Estimated Borrowing in 27-28	375,000	56,250	54,380	52,500
Fire Pumper	Estimated Borrowing in 28-29	520,000		78,000	75,400

[1] The Police Station Bond was refunded in 2015. The total savings will be $23,123 and will be realized through FY 28-29.

[2] The Stormwater Separation & CSO Abatement Project - Loan # RF1-217 - is currently allocated 50% Town Highway & 50% Sewer.

	NON-BUDGETED PETITIONS & SPECIAL ARTICLES	22-23 Approp	22-23 Actual	23-24 Approp	23-24 Actual	24-25 Approp	24-25 Actual	25-26 Approp	26-27 1st Draft	26-27 2nd Draft	% / $ over 25-26
500	**Personnel Services**	**$0**	**$0.00**	**$0**	**$0.00**	**$0**	**$0.00**	**$0**	**$0**	**$0**	
600	**Petitions & Special Articles**										
6160	Circle-Battered Women's Services	1,000	1,000.00	1,000	1,000.00	1,000	1,000.00	1,000			
6180	Home Health & Hospice	13,600	13,600.00	14,800	14,800.00	14,800	14,800.00	14,800			
6270	Peoples Health & Wellness Clinic	1,250	1,250.00	1,250	1,250.00	1,250	1,250.00	0			
6271	Good Beginnings of Central VT	1,000	1,000.00	1,000	1,000.00	1,000	1,000.00	0			
6274	Central VT Adult Basic Education	1,200	1,200.00	1,200	1,200.00	1,200	1,200.00	1,200			
6276	Mosaic/Sexual Assault Crisis Team	1,200	1,200.00	1,200	1,200.00	1,200	1,200.00	1,200			
6279	VT Assoc Blind & Visually Impaired	1,200	1,200.00	1,200	1,200.00	1,200	1,200.00	0			
6290	Family Center of Washington County	800	800.00	800	800.00	800	800.00	800			
6291	VT Center for Independent Living	1,000	1,000.00	1,000	1,000.00	1,000	1,000.00	1,000			
6294	OUR House of Central VT	250	250.00	250	250.00	250	250.00	250			
6295	Good Samaritan Haven	2,800	2,800.00	2,800	2,800.00	2,800	2,800.00	2,800			
6296	Friends of the Winooski River	400	400.00	400	400.00	400	400.00	400			
6297	Green Up Vermont	300	300.00	300	300.00	300	300.00	300			
6298	WC Mental Health Services	2,500	2,500.00	2,500	2,500.00	2,500	2,500.00	2,500			
6299	Community Harvest Central VT	400	400.00	400	400.00	400	400.00	400			
6460	Capstone Community Action-CVCAC	1,000	1,000.00	1,000	1,000.00	1,000	1,000.00	1,000			
6472	Commuter Bus	21,000	21,000.00	21,000	21,000.00	21,000	21,000.00	21,000			
6640	Washington County Diversion	2,500	2,500.00	2,500	2,500.00	0	0.00	0			
6660	Central VT Council on Aging	3,000	3,000.00	3,000	3,000.00	3,000	3,000.00	0			
6681	Elevate Youth Services	600	600.00	600	600.00	600	600.00	600			
6682	Arts Bus	1,000	1,000.00	1,000	1,000.00	0	0.00	0			
6683	Everybody Wins! Vermont	500	500.00	500	500.00	0	0.00	0			
	Subtotal	**$58,500**	**$58,500.00**	**$59,700**	**$59,700.00**	**$55,700**	**$55,700.00**	**$49,250**	**$0**	**$0**	
700	**Administrative**	**$0**	**$0.00**	**$0**	**$0.00**	**$0**	**$0.00**	**$0**	**$0**	**$0**	
800	**Materials/Supply**	**$0**	**$0.00**	**$0**	**$0.00**	**$0**	**$0.00**	**$0**	**$0**	**$0**	
	Total Expenditures	**$58,500**	**$58,500.00**	**$59,700**	**$59,700.00**	**$55,700**	**$55,700.00**	**$49,250**	**$0**	**$0**	-100.0%
											($49,250)

CAPITAL IMPROVEMENT PLAN

TOWN GENERAL:	**Approp 25 26**	**1st Draft 26 27**	**2nd Draft 26 27**	**Proposed - Not Approved 27 28**	**28 29**	**29 30**	**30 31**	**31 32**	**32 33**	**33 34**	**34 35**	**35 36**
ADMINISTRATIVE	208,788	0	0	0	0	0	0	0	0	0	0	0
TOWN CLERK	500	500	25,000	500	500	500	500	500	500	500	500	500
LISTERS	1,000	0	0	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
FIRE	5,000	5,000	5,000	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
POLICE	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
AMBULANCE	1,000	2,500	7,500	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
CEMETERY	1,000	1,000	1,000	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
TOWN BUILDING/LAND	51,110	1,000	5,000	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
MUNICIPAL BUILDING	5,500	5,500	6,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500
GROUNDS/PARKS/FACILITIES	4,710	1,900	4,460	1,900	1,900	1,900	1,900	1,900	1,900	1,900	2,000	2,000
RECREATION	4,300	3,000	3,000	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
POOL	24,600	25,000	25,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000
HIGHWAY	833,354	605,500	854,740	571,500	417,500	426,500	431,500	431,500	431,500	431,500	431,500	431,500
TOTAL PROJECTS:	**1,143,362**	**653,400**	**939,700**	**617,400**	**463,400**	**472,400**	**477,400**	**477,400**	**477,400**	**477,400**	**477,500**	**477,500**

CAPITAL IMPROVEMENT PLAN

ADMINISTRATIVE:	Voted Reserve Date	Balance 11/30/25	Estimated Replacement			Approp	1st Draft	2nd Draft				Proposed - Not Approved					
			Life	Cost	Year	25 26	26 27	26 27	27 28	28 29	29 30	30 31	31 32	32 33	33 34	34 35	35 36
Manager Search		8.01															
Economic Development	03/04/14	44,621.28															
River Walk Trail		47,173.73		Surplus due to ARPA Xfr →		49,788											
VOREC Signage		16,510.13		Surplus due to ARPA Xfr →		25,000											
Grant Matching Reserve		134,000.00		From Interest on ARPA Funds →		134,000											
Non Borrowing Projects:		242,313.15				208,788	0	0	0	0	0	0	0	0	0	0	0
Projects Involving Borrowing																	
Borrowing Projects:						0	0	0	0	0	0	0	0	0	0	0	0
Administrative Total						**208,788**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

CAPITAL IMPROVEMENT PLAN

TOWN CLERK:	Voted Reserve Date	Balance 11/30/25	Estimated Replacement Life	Cost	Year	Approp 25 26	1st Draft 26 27	2nd Draft 26 27	27 28	28 29	29 30	Proposed - Not Approved 30 31	31 32	32 33	33 34	34 35	35 36
Vault		22,768.87				500	500	25,000	500	500	500	500	500	500	500	500	500
Records Restoration	Law	42,153.11															
Non Borrowing Projects:		64,921.98				500	500	25,000	500	500	500	500	500	500	500	500	500
Projects Involving Borrowing																	
Borrowing Projects:						0	0	0	0	0	0	0	0	0	0	0	0
Town Clerk Total						**500**	**500**	**25,000**	**500**	**500**	**500**	**500**	**500**	**500**	**500**	**500**	**500**

CAPITAL IMPROVEMENT PLAN

LISTERS:	Voted Reserve Date	Balance 11/30/25	Estimated Replacement Life	Cost	Year	Approp 25 26	1st Draft 26 27	2nd Draft 26 27	Proposed - Not Approved 27 28	28 29	29 30	30 31	31 32	32 33	33 34	34 35	35 36
Reappraisal-State of VT Contribution Reappraisal-from Property Taxes	03/07/06	214,983.80		200,000					According to Act 68, payments will stop as of 2025 in favor of a new appraisal system.								
Tax Maps		4,827.76				1,000			2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Training-State Grant	Restricted	1,841.49															
Non Borrowing Projects:		221,653.05				1,000	0	0	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Projects Involving Borrowing																	
Borrowing Projects:						0	0	0	0	0	0	0	0	0	0	0	0
Listers Total						**1,000**	**0**	**0**	**2,500**	**2,500**	**2,500**	**2,500**	**2,500**	**2,500**	**2,500**	**2,500**	**2,500**

CAPITAL IMPROVEMENT PLAN

FIRE DEPARTMENT:	Voted Reserve Date	Balance 11/30/25	Estimated Replacement Life	Cost	Year	Approp 25 26	1st Draft 26 27	2nd Draft 26 27	Proposed - Not Approved 27 28	28 29	29 30	30 31	31 32	32 33	33 34	34 35	35 36
Building Improvements		7,516.19				5,000	5,000	5,000	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Non Borrowing Projects:		7,516.19				5,000	5,000	5,000	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Projects Involving Borrowing																	
Borrowing Projects:						0	0	0	0	0	0	0	0	0	0	0	0
Fire Total						**5,000**	**5,000**	**5,000**	**2,500**	**2,500**	**2,500**	**2,500**	**2,500**	**2,500**	**2,500**	**2,500**	**2,500**

CAPITAL IMPROVEMENT PLAN

POLICE DEPARTMENT:	Voted Reserve Date	Balance 11/30/25	Estimated Replacement Life	Cost	Year	Approp 25 26	1st Draft 26 27	2nd Draft 26 27	27 28	28 29	29 30	Proposed - Not Approved 30 31	31 32	32 33	33 34	34 35	35 36
Building Improvements		14,461.74				2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Non Borrowing Projects:		14,461.74				2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Projects Involving Borrowing																	
Borrowing Projects:						0	0	0	0	0	0	0	0	0	0	0	0
Police Total						**2,500**	**2,500**	**2,500**	**2,500**	**2,500**	**2,500**	**2,500**	**2,500**	**2,500**	**2,500**	**2,500**	**2,500**

CAPITAL IMPROVEMENT PLAN

AMBULANCE DEPT:	Voted Reserve Date	Balance 11/30/25	Estimated Replacement Life	Cost	Year	Approp 25 26	1st Draft 26 27	2nd Draft 26 27	Proposed - Not Approved 27 28	28 29	29 30	30 31	31 32	32 33	33 34	34 35	35 36
Building Improvements		(5,392.91)				1,000	2,500	7,500	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
New Emergency Facility		4.01															
Non Borrowing Projects:		(5,388.90)				1,000	2,500	7,500	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Projects Involving Borrowing:																	
Borrowing Projects:						0	0	0	0	0	0	0	0	0	0	0	0
Ambulance Total						**1,000**	**2,500**	**7,500**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**

CAPITAL IMPROVEMENT PLAN

CEMETERY DEPT:	Voted Reserve Date	Balance 11/30/25	Estimated Replacement Life	Cost	Year	Approp 25 26	1st Draft 26 27	2nd Draft 26 27	Proposed - Not Approved 27 28	28 29	29 30	30 31	31 32	32 33	33 34	34 35	35 36
Stone/Monument Restoration		16,646.40				1,000	1,000	1,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Mt. Hope - Expansion																	
- Paving		1,075.73															
- South Gate		2,537.82		2,500													
- Front Wall		2,381.71		10,000													
- Road		732.31															
General Cemetery Restoration		15,854.68							2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Falls Cemetery - Fence		5,897.39		3,000-4,000													
Non Borrowing Projects:		45,126.04				1,000	1,000	1,000	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
Projects Involving Borrowing																	
Borrowing Projects:						0	0	0	0	0	0	0	0	0	0	0	0
Cemetery Total						**1,000**	**1,000**	**1,000**	**4,500**	**4,500**	**4,500**	**4,500**	**4,500**	**4,500**	**4,500**	**4,500**	**4,500**

CAPITAL IMPROVEMENT PLAN

TOWN BLDG/LAND:	Voted Reserve Date	Balance 11/30/25	Estimated Replacement Life	Cost	Year	Approp 25 26	1st Draft 26 27	2nd Draft 26 27	27 28	28 29	29 30	Proposed - Not Approved 30 31	31 32	32 33	33 34	34 35	35 36
Land Purchase		5.04															
LIBRARY/HISTORICAL SOCIETY:																	
Library Roof	03/01/05	30,000.00	25	50,000		5,000			5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Building Improvements		2,872.66	20,000 From TGCIP Surplus →			25,000		2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Historical Society Basement		(1,422.03)	TGCIP Surplus & Surplus due to ARPA Xfr →			10,728		2,500									
Kitchen Update		4,878.91	Surplus due to ARPA Xfr →			6,382	1,000										
Community Room Update		8,000.00	Surplus due to ARPA Xfr →			4,000											
Community Room Donations		1,077.20															
Non Borrowing Projects:		45,411.78				51,110	1,000	5,000	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
Projects Involving Borrowing:																	
Borrowing Projects:						0	0	0	0	0	0	0	0	0	0	0	0
Town Building Total						**51,110**	**1,000**	**5,000**	**7,500**	**7,500**	**7,500**	**7,500**	**7,500**	**7,500**	**7,500**	**7,500**	**7,500**

CAPITAL IMPROVEMENT PLAN

MUNICIPAL BLDG:	Voted Reserve Date	Balance 11/30/25	Estimated Replacement Life	Cost	Year	Approp 25 26	1st Draft 26 27	2nd Draft 26 27	27 28	28 29	29 30	Proposed - Not Approved 30 31	31 32	32 33	33 34	34 35	35 36
Clock on Church-Rebuilt 2008		11,814.76		21,000		1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Furnace		20,000.00		25,000		2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Building Improvements		(1,048.55)				2,500	2,500	3,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Phone System	06/05/01	366.48															
Non Borrowing Projects:		31,132.69				5,500	5,500	6,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500
Projects Involving Borrowing:																	
Borrowing Projects:						0	0	0	0	0	0	0	0	0	0	0	0
Municipal Building Total						**5,500**	**5,500**	**6,500**	**5,500**	**5,500**	**5,500**	**5,500**	**5,500**	**5,500**	**5,500**	**5,500**	**5,500**

CAPITAL IMPROVEMENT PLAN

GROUNDS/PARKS/FACIL.	Voted Reserve Date	Balance 11/30/25	Estimated Replacement Life	Cost	Year	Approp 25 26	1st Draft 26 27	2nd Draft 26 27	27 28	28 29	29 30	Proposed - Not Approved 30 31	31 32	32 33	33 34	34 35	35 36
Equipment/Facilty Repair		2,689.50				1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Walkway @ Dog River Park		(2,559.26)			TGCIP Surplus →	2,810		2,560	In future, will be under Equip/Facility Repair								
Trails-Town Forest		0.00	Has ARPA balance														
W/S Hookup @ Memorial Park		1,522.50		3,000													
Water Line to Pool		3.62															
Garden Donations		0.00															
Dugouts-done 09/20 $7544		4,588.55	10	9,000 for 2	30-31	900	900	900	900	900	900	900	900	900	900	1,000	1,000
				School Pays for 2													
Non Borrowing Projects:		6,244.91				4,710	1,900	4,460	1,900	1,900	1,900	1,900	1,900	1,900	1,900	2,000	2,000
Projects Involving Borrowing																	
Borrowing Projects:						0	0	0	0	0	0	0	0	0	0	0	0
Grounds/Parks/Facility Total						**4,710**	**1,900**	**4,460**	**1,900**	**1,900**	**1,900**	**1,900**	**1,900**	**1,900**	**1,900**	**2,000**	**2,000**

Includes areas such as the Falls Park, Memorial Park, Dog River Park, & Depot Sq Common, etc.

CAPITAL IMPROVEMENT PLAN

RECREATION:	Voted Reserve Date	Balance 11/30/25	Estimated Replacement			Approp 25 26	1st Draft 26 27	2nd Draft 26 27	Proposed - Not Approved								
			Life	Cost	Year				27 28	28 29	29 30	30 31	31 32	32 33	33 34	34 35	35 36
Holiday Enhancements		505.05				4,300	1,500	1,500	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Design/Update Parks		839.94							500	500	500	500	500	500	500	500	500
Pavilion at Memorial Park		2,952.00					500	500									
Bathrooms at Memorial Park		370.99					500	500									
Basketball Courts		761.66		7,300			500	500									
Non Borrowing Projects:		5,429.64				4,300	3,000	3,000	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Projects Involving Borrowing																	
Borrowing Projects:						0	0	0	0	0	0	0	0	0	0	0	0
Recreation Total						**4,300**	**3,000**	**3,000**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**

CAPITAL IMPROVEMENT PLAN

POOL	Voted Reserve Date	Balance 11/30/25	Estimated Replacement Life	Cost	Year	Approp 25 26	1st Draft 26 27	2nd Draft 26 27	Proposed - Not Approved 27 28	28 29	29 30	30 31	31 32	32 33	33 34	34 35	35 36
Paint/Repair Pool - Done 24-25		(748.91)	10	125,000	33-34	10,000	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500
Skimmers (30) - 17 done in 2024		(0.21)		2,600 ea		4,600	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Building/Facility Improvements		11,938.80			TG Surplus ⟶	10,000	10,000	10,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Pool Bathhouse		(8,360.91)															
Non Borrowing Projects:		2,828.77				24,600	25,000	25,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000
Projects Involving Borrowing																	
Borrowing Projects:						0	0	0	0	0	0	0	0	0	0	0	0
Pool Total						**24,600**	**25,000**	**25,000**	**16,000**	**16,000**	**16,000**	**16,000**	**16,000**	**16,000**	**16,000**	**16,000**	**16,000**

CAPITAL IMPROVEMENT PLAN

HIGHWAY DEPARTMENT:	Voted Reserve Date	Balance 11/30/25	Estimated Replacement Life	Estimated Replacement Cost	Estimated Replacement Year	Approp 25 26	1st Draft 26 27	2nd Draft 26 27	27 28	28 29	29 30	Proposed - Not Approved 30 31	31 32	32 33	33 34	34 35	35 36
Building Improvements		3,547.08				4,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Paving-Town Garage	03/06/01	7,196.19		8,000		2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Guardrails		38,482.17					5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Bridges - All Bridges Reserved	05/18/00	6,515.03						31,000	10,000	10,000	25,000	30,000	30,000	30,000	30,000	30,000	30,000
under "Bridge" Reserve																	
Stony Brook				370,703 Project 170,703 Nfld	2022												
Main St		309,970.45		12,000,000 Project 600,000 Nfld	2027	60,000	200,000	150,000	150,000	25-26 From TG Surplus							
Cox Brook Covered Bridge #3		0.00			TGCIP Surplus →	9,700											
Slaughterhouse Covered Bridge		(207,000.00)						207,000									
Pleasant St		5,000.00		230,000 Project 23,000 Nfld			6,000	6,000	6,000	6,000							
TH 93 Br 67 -2nd past Lovers Ln		0.00		45,000	24-25	59,910				25-26 From TG Surplus							
TH 54 Br 56-1st past Lovers Ln		160,000.00		210,000	26-27	50,000		25,000	25,000	25-26 From TG Surplus							
Rabbit Hollow Rd		15,000.00		300,000 Engineering 15,000 Nfld	27-28												
Footbridge-Water St		1,092.55		60,000		(5,000)	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Footbridge-Vine St		6,000.00				6,000	10,000	5,000	5,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Mapping/Surveys		1,495.42															
Ledge Removal		19,650.29							5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Sign and Post		279.64				4,000	4,000		Account will be moved to O&M								
Retaining Walls		115,302.44				10,000	25,000	25,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Sidewalks		27,536.99			Surplus due to ARPA Xfr →	158,954	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Sidewalk-Vine St		52,533.21															
Crosswalk in Falls			Grant														
Wall St Pedestrian Safety-Local Match		105,027.85			Surplus due to ARPA Xfr →	136,000											
Drainage		(3,066.14)					5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Stormwater/CSO So Main		(3,832.25)															
Stormwater 3 Acre		(6,187.25)	Grant - No Match														
Cross Brothers Dam Removal		(15,087.84)	Grant														
Union Brook Rd Reconstruction		221.59															
Union Brook Slope Repair		5.33			TG Surplus →	57,290											
Lovers Ln-Grant 80/20		(226,201.55)						45,240									
FEMA 07&08 Flood Repairs		4.82															
FEMA July 2023 Flood Repairs		(10,442.25)															
Paving/RSMS		(2,939.97)				190,000	225,000	225,000	225,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Gravel Resurface		65,186.89				90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000
Non Borrowing Projects:		465,290.69				833,354	605,500	854,740	571,500	417,500	426,500	431,500	431,500	431,500	431,500	431,500	431,500
Projects Involving Borrowing																	
Borrowing Projects:						0	0	0	0	0	0	0	0	0	0	0	0
Highway Total:						**833,354**	**605,500**	**854,740**	**571,500**	**417,500**	**426,500**	**431,500**	**431,500**	**431,500**	**431,500**	**431,500**	**431,500**

CAPITAL EQUIPMENT PLAN

TOWN GENERAL:	Approp 25 26	1st Draft 26 27	2nd Draft 26 27	Proposed - Not Approved 27 28	28 29	29 30	30 31	31 32	32 33	33 34	34 35	35 36
ADMINISTRATIVE	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250
LISTERS	0	0	0	0	0	0	0	0	0	0	0	0
FIRE	146,892	143,940	181,940	143,940	143,940	141,190	118,190	118,190	118,190	118,190	118,190	118,190
POLICE	12,232	30,000	36,850	33,550	33,550	33,550	33,550	33,550	33,550	33,550	33,550	33,550
AMBULANCE	109,280	139,530	139,530	109,280	96,530	93,860	94,110	94,910	94,910	94,910	94,910	94,910
CEMETERY	0	0	0	0	0	0	0	0	0	0	0	0
TOWN BUILDING/LAND	0	0	0	0	0	0	0	0	0	0	0	0
MUNICIPAL BUILDING	5,540	0	0	500	500	500	500	500	500	500	500	500
GROUNDS/PARKS/FACILITIES	7,600	7,600	7,600	7,600	7,600	7,600	7,600	8,750	8,750	8,750	8,750	8,750
RECREATION	0	0	0	0	0	0	0	0	0	0	0	0
POOL	10,050	12,500	8,500	8,550	8,550	8,550	8,550	8,550	8,550	8,550	8,550	8,550
HIGHWAY	316,764	260,390	359,540	291,400	266,820	253,190	256,940	256,940	256,940	256,940	256,940	256,940
TOTAL PROJECTS:	**619,608**	**605,210**	**745,210**	**606,070**	**568,740**	**549,690**	**530,690**	**532,640**	**532,640**	**532,640**	**532,640**	**532,640**

CAPITAL EQUIPMENT PLAN

ADMINISTRATIVE:	Voted Reserve Date	Purchase Date	Balance 11/30/25	Estimated Replacement Life	Cost	Year	Approp 25 26	1st Draft 26 27	2nd Draft 26 27	Proposed - Not Approved 27 28	28 29	29 30	30 31	31 32	32 33	33 34	34 35	35 36
Copier	03/01/05	04/12/24	1,958.99	6	7,500	29-30	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250
Computers/System	03/06/01		19,614.77	5	Town 50,000	Server 28-29	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Video Camera			7.92		3,800													
Better Place Grant			1,318.40															
Non Borrowing Projects:			22,900.08				11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250
Projects Involving Borrowing																		
Borrowing Projects:							0	0	0	0	0	0	0	0	0	0	0	0
Administrative Total							**11,250**	**11,250**	**11,250**	**11,250**	**11,250**	**11,250**	**11,250**	**11,250**	**11,250**	**11,250**	**11,250**	**11,250**

CAPITAL EQUIPMENT PLAN

LISTERS:	Voted Reserve Date	Purchase Date	Balance 11/30/25	Estimated Replacement Life	Estimated Replacement Cost	Estimated Replacement Year	Approp 25 26	1st Draft 26 27	2nd Draft 26 27	27 28	28 29	29 30	Proposed - Not Approved 30 31	31 32	32 33	33 34	34 35	35 36
Non Borrowing Projects:			0.00				0	0	0	0	0	0	0	0	0	0	0	0
<u>Projects Involving Borrowing</u>																		
Borrowing Projects:							0	0	0	0	0	0	0	0	0	0	0	0
Listers Total							**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

CAPITAL EQUIPMENT PLAN

FIRE DEPARTMENT:	Voted Reserve Date	Purchase Date	Balance 11/30/25	Estimated Replacement Life	Cost	Year	Approp 25 26	1st Draft 26 27	2nd Draft 26 27	27 28	28 29	29 30	Proposed - Not Approved 30 31	31 32	32 33	33 34	34 35	35 36
Equipment/Hose/Port Pumps			6,642.89				5,000	5,000	43,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Pagers			4,026.00	5	22 @ 475 10,450		2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Radios-Portables			9,616.66	10	23 @ 850 19,550		2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Radios-In Vehicles			8,403.28	10	5 @ 9,000 45,000		4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
Computers			38.87				600	250	250	250	250	250	250	250	250	250	250	250
Air Pacs	03/07/06		26,560.39	11	16 @ 9,000 144,000		13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
00 Compressor & 23 Fill Station		Compressor 2000 Fill Station Used 2023	7,200.00	20	54,000	38-39	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600
Thermal Imaging Cameras-4	03/06/01	2005 2017 2023 2023	9,003.00	15	4 @ 3,500 14,000		1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
99 Brush Truck-Used		02/13/01	70,750.00	25	89,000 New in 27-28 Bed $10-12,000		15,500	15,250	15,250	15,250	15,250	4,000	4,000	4,000	4,000	4,000	4,000	4,000
00 Aerial Truck-Used	03/07/06	10/09/12	234,713.35	15	650,000 Used Fund 275,000	27-28	20,000	20,000	20,000	20,000	20,000	28,500	28,500	28,500	28,500	28,500	28,500	28,500
00 Aerial Truck-from Norwich																		
93 Tanker-Used	03/07/06	08/22/95																
21 Tanker	03/07/06	07/14/21	56,000.00	25	350,000	46-47	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000
07 Pumper	03/06/01	01/26/07	275,400.47	11/22	920,000 Fund 400,000	28-29	41,500	41,500	41,500	41,500	41,500	41,500	18,500	18,500	18,500	18,500	18,500	18,500
17 Pumper	03/06/01	02/01/17	116,100.76	11/22	1,127,500 Fund 400,000	38-39	21,840	21,840	21,840	21,840	21,840	21,840	21,840	21,840	21,840	21,840	21,840	21,840
Generator		24-25	1,078.12		Surplus due to ARPA Xfr →		2,352											
Non Borrowing Projects:			825,533.79				146,892	143,940	181,940	143,940	143,940	141,190	118,190	118,190	118,190	118,190	118,190	118,190
Projects Involving Borrowing:																		
Borrowing Projects:							0	0	0	0	0	0	0	0	0	0	0	0
Fire Total							**146,892**	**143,940**	**181,940**	**143,940**	**143,940**	**141,190**	**118,190**	**118,190**	**118,190**	**118,190**	**118,190**	**118,190**

CAPITAL EQUIPMENT PLAN

POLICE DEPARTMENT:	Voted Reserve Date	Purchase Date	Balance 11/30/25	Estimated Replacement Life	Estimated Replacement Cost	Estimated Replacement Year	Approp 25 26	1st Draft 26 27	2nd Draft 26 27	27 28	28 29	29 30	Proposed - Not Approved 30 31	31 32	32 33	33 34	34 35	35 36
Vehicles:																		
14 Ford Explorer	03/06/01		6.00															
18 Ford Explorer	03/06/01		1,507.43															
19 Ford Explorer	03/06/01	10/11/19	0.00				(39,900)											
20 Ford Explorer	03/06/01	09/11/20	50,000.00	6	60,000	26-27	15,300	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
22 Ford Explorer	03/06/01	01/19/23	30,000.00	6	60,000	28-29	13,800	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
22 Ford-0 Miles Bought 12/24	03/06/01	12/13/24	10,800.00	6	60,000	30-31	10,800	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Radio Replacement			5,800.00		20,000					1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Offfice Equipment/Copier		11/30/17 copier	4,505.39	6	5,000	23-24				850	850	850	850	850	850	850	850	850
Computers			(5,850.49)	7	8 Laptops 2 Desktops $15,000				6,850	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Body Cameras (7)		1 in Jan 20 6 in Jul 20	3,008.44	10	1,000 ea 7,000	30-31				700	700	700	700	700	700	700	700	700
Tasers (7)		08/30/19		10	$17,150 over 5 years													
Fingerprint Machine		Donated FY 22-23			18,500													
Speed Warning Signs (2)		01/31/25	5.44		3,540 ea 7,080		7,080											
Generator		24-25	1,603.55		Surplus due to ARPA Xfr →		5,152											
Non Borrowing Projects:			101,385.76				12,232	30,000	36,850	33,550	33,550	33,550	33,550	33,550	33,550	33,550	33,550	33,550
Projects Involving Borrowing																		
Borrowing Projects:							0	0	0	0	0	0	0	0	0	0	0	0
Police Total							**12,232**	**30,000**	**36,850**	**33,550**	**33,550**	**33,550**	**33,550**	**33,550**	**33,550**	**33,550**	**33,550**	**33,550**

CAPITAL EQUIPMENT PLAN

AMBULANCE DEPT:	Voted Reserve Date	Purchase Date	Balance 11/30/25	Estimated Replacement Life	Cost	Year	Approp 25 26	1st Draft 26 27	2nd Draft 26 27	Proposed - Not Approved 27 28	28 29	29 30	30 31	31 32	32 33	33 34	34 35	35 36
Defibrillator	03/07/00	03/28/25	2,607.46	6/10	38,000/47,500	30-31	7,900	7,900	7,900	7,900	7,900	7,900	7,900	7,900	7,900	7,900	7,900	7,900
Defibrillator	03/07/00	03/28/25	2,620.58	6/10	38,000/47,500	30-31	7,900	7,900	7,900	7,900	7,900	7,900	7,900	7,900	7,900	7,900	7,900	7,900
21 Autopulse (prior 12)		05/28/21	9,627.74	8	17,000	29-30	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	2,500
21 Autopulse (prior 14)		05/28/21	9,617.75	8	17,000	29-30	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	2,500
Autopulse Batteries (6)		Dec 2025	0.00	5	1,170 ea = 7,020													
17 Rescue		10/28/16	16,048.00	25	45,000	41-42	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
22 Ambulance	03/06/01	07/20/23	44,500.00	9	400,000 Fund 200,000	32-33	22,250	22,500	22,500	22,250	22,250	22,250	22,250	22,250	22,250	22,250	22,250	22,250
17 Ambulance	03/06/01	12/05/17	164,893.13	9	200,000 Remount the 06 Box on a New Chassis to Replace the 2017	26-27	35,000	65,000	65,000	35,000	22,250	22,250	22,250	22,250	22,250	22,250	22,250	22,250
06 Ambulance-Used	03/06/01	09/30/22	15.00															
Stretchers (2)	03/04/03	02/26/16	44,677.12	10-11	31,500 ea = 63,000	27-28	9,170	9,170	9,170	9,170	9,170	6,500	6,500	6,500	6,500	6,500	6,500	6,500
Stair Chairs (2)	03/04/03	12/11/20	5,005.96	7	6,730	27-28	1,000	1,000	1,000	1,000	1,000	1,000	1,250	1,250	1,250	1,250	1,250	1,250
Radios-2 Mobiles in Vehicles		Both FY 22-23	4,000.00	7	10,000 ea = 20,000	29-30	4,000	4,000	4,000	4,000	4,000	4,000	4,000	3,000	3,000	3,000	3,000	3,000
Radios-Portables			2,759.86	10	10 @ 850 8,500		2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Pagers			2,000.00	5	10 @ 475 4,750		2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
UTV/ATV		ATV 02-03 UTV 18-19	18,102.98	10	23,000	28-29	1,700	1,700	1,700	1,700	1,700	1,700	1,700	2,500	2,500	2,500	2,500	2,500
Jaws of Life		07/12/19 Refurb	26,931.73	15	26,000/50,000	34-35	2,560	2,560	2,560	2,560	2,560	2,560	2,560	2,560	2,560	2,560	2,560	2,560
PowerLoad-for '22 Ambulance		09/16/22	10,207.35	9	36,000	32-33	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
PowerLoad-for '17 Ambulance		04/29/22	11,453.13	9/13	36,000	35-36	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Trailer		12/12/03																
Boggin		11/26/03																
Non Borrowing Projects:			375,067.79				109,280	139,530	139,530	109,280	96,530	93,860	94,110	94,910	94,910	94,910	94,910	94,910
Projects Involving Borrowing:																		
Borrowing Projects:							0	0	0	0	0	0	0	0	0	0	0	0
Ambulance Total							**109,280**	**139,530**	**139,530**	**109,280**	**96,530**	**93,860**	**94,110**	**94,910**	**94,910**	**94,910**	**94,910**	**94,910**

CAPITAL EQUIPMENT PLAN

CEMETERY DEPT:	Voted Reserve Date	Purchase Date	Balance 11/30/25	Estimated Replacement Life	Cost	Year	Approp 25 26	1st Draft 26 27	2nd Draft 26 27	27 28	28 29	29 30	Proposed - Not Approved 30 31	31 32	32 33	33 34	34 35	35 36
Non Borrowing Projects:			0.00				0	0	0	0	0	0	0	0	0	0	0	0
Projects Involving Borrowing																		
Borrowing Projects:							0	0	0	0	0	0	0	0	0	0	0	0
Cemetery Total							**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

CAPITAL EQUIPMENT PLAN

	Voted Reserve Date	Purchase Date	Balance 11/30/25	Estimated Replacement Life	Cost	Year	Approp 25 26	1st Draft 26 27	2nd Draft 26 27	27 28	28 29	29 30	Proposed - Not Approved 30 31	31 32	32 33	33 34	34 35	35 36
TOWN BLDG/LAND:																		
LIBRARY/HISTORICAL SOCIETY:																		
Non Borrowing Projects:			0.00				0	0	0	0	0	0	0	0	0	0	0	0
Projects Involving Borrowing:																		
Borrowing Projects:							0	0	0	0	0	0	0	0	0	0	0	0
Town Building Total							**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

CAPITAL EQUIPMENT PLAN

MUNICIPAL BLDG:	Voted Reserve Date	Purchase Date	Balance 11/30/25	Estimated Replacement Life	Estimated Replacement Cost	Estimated Replacement Year	Approp 25 26	1st Draft 26 27	2nd Draft 26 27	Proposed - Not Approved 27 28	28 29	29 30	30 31	31 32	32 33	33 34	34 35	35 36
Generator		24-25	2,903.78	20	10,000	34-35	5,540			500	500	500	500	500	500	500	500	500
					Surplus due to ARPA Xfr													
Non Borrowing Projects:			2,903.78				5,540	0	0	500	500	500	500	500	500	500	500	500
Projects Involving Borrowing:																		
Borrowing Projects:							0	0	0	0	0	0	0	0	0	0	0	0
Municipal Building Total							**5,540**	**0**	**0**	**500**	**500**	**500**	**500**	**500**	**500**	**500**	**500**	**500**

CAPITAL EQUIPMENT PLAN

GROUNDS/PARKS/FACIL.	Voted Reserve Date	Purchase Date	Balance 11/30/25	Estimated Replacement Life	Estimated Replacement Cost	Estimated Replacement Year	Approp 25 26	1st Draft 26 27	2nd Draft 26 27	Proposed - Not Approved 27 28	28 29	29 30	30 31	31 32	32 33	33 34	34 35	35 36
21 Chevy Silverado		08/13/21	24,111.00	7	40,000	28-29	5,350	5,350	5,350	5,350	5,350	5,350	5,350	6,500	6,500	6,500	6,500	6,500
Mower/Zero Turn	03/06/01	06/12/18	11,968.00	8	12,000	25-26	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Garden Tractor/Mowers	03/06/01	04/14/17	6,988.09	8	6,000	24-25	750	750	750	750	750	750	750	750	750	750	750	750
Tools			112.35															
Trash Cans			2.56															
Non Borrowing Projects:			43,182.00				7,600	7,600	7,600	7,600	7,600	7,600	7,600	8,750	8,750	8,750	8,750	8,750
Projects Involving Borrowing																		
Borrowing Projects:							0	0	0	0	0	0	0	0	0	0	0	0
Grounds/Parks/Facility Total							**7,600**	**7,600**	**7,600**	**7,600**	**7,600**	**7,600**	**7,600**	**8,750**	**8,750**	**8,750**	**8,750**	**8,750**

CAPITAL EQUIPMENT PLAN

RECREATION:	Voted Reserve Date	Purchase Date	Balance 11/30/25	Estimated Replacement Life	Estimated Replacement Cost	Estimated Replacement Year	Approp 25 26	1st Draft 26 27	2nd Draft 26 27	Proposed - Not Approved 27 28	28 29	29 30	30 31	31 32	32 33	33 34	34 35	35 36
Picnic Tables			3.23															
Non Borrowing Projects:			3.23				0	0	0	0	0	0	0	0	0	0	0	0
Projects Involving Borrowing																		
Borrowing Projects:							0	0	0	0	0	0	0	0	0	0	0	0
Recreation Total							**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

CAPITAL EQUIPMENT PLAN

POOL	Voted Reserve Date	Purchase Date	Balance 11/30/25	Estimated Replacement Life	Cost	Year	Approp 25 26	1st Draft 26 27	2nd Draft 26 27	Proposed - Not Approved 27 28	28 29	29 30	30 31	31 32	32 33	33 34	34 35	35 36
Pool Filter	03/07/00	06/30/03	91,153.21	22	80-100k	25-26	7,500	10,000	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
Pool Vacuum		06/30/21	2,814.84	10	5,500	30-31	550	500	500	550	550	550	550	550	550	550	550	550
Diving Boards (2)		one 2018 one 2024	1,072.61		4,700 ea		2,000	2,000	500	500	500	500	500	500	500	500	500	500
Lifeguard Chairs			3,400.00		1,700 ea													
Bases for Diving Boards (2)		10/16/20	0.00															
Non Borrowing Projects:			98,440.66				10,050	12,500	8,500	8,550	8,550	8,550	8,550	8,550	8,550	8,550	8,550	8,550
Projects Involving Borrowing																		
Borrowing Projects:							0	0	0	0	0	0	0	0	0	0	0	0
Pool Total							**10,050**	**12,500**	**8,500**	**8,550**	**8,550**	**8,550**	**8,550**	**8,550**	**8,550**	**8,550**	**8,550**	**8,550**

CAPITAL EQUIPMENT PLAN

HIGHWAY DEPARTMENT:	Voted Reserve Date	Purchase Date	Balance 11/30/25	Estimated Replacement Life	Estimated Replacement Cost	Estimated Replacement Year	Approp 25 26	1st Draft 26 27	2nd Draft 26 27	Proposed - Not Approved 27 28	28 29	29 30	30 31	31 32	32 33	33 34	34 35	35 36
One Ton-18 Dodge Ram w/ Wing/13 Body	03/07/00	6/18 & 9/18	124,073.01	8	180,000	26-27	21,500	21,500	56,000	22,500	22,500	22,500	22,500	22,500	22,500	22,500	22,500	22,500
One Ton-18 Dodge Ram w/ Wing/14 Body	03/07/00	12/17 & 4/18	124,556.40	8	180,000	26-27	20,500	20,000	55,500	22,500	22,500	22,500	22,500	22,500	22,500	22,500	22,500	22,500
3/4 Ton-18 Chevy		01/17/25	13.27	8	56,590 Gross 49,590 Net	32-33	9,650	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250
Dump Truck-05 Mack-17 Body	03/07/00	10/04 Chassis 05/17 Body	62,707.00	21/8	277,000	26-27	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000
Dump Truck-09 International -Sold $2,001		12/17/08	2,001.00															
Dump Truck-17 International-Used	03/07/00	11/21/25	(69,162.00)															
Dump Truck-14 Western-Tandem	03/07/00	12/13/13	82,434.95	10/7	263,000	25-26	59,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000
Dump Truck-20 Western-Tandem-14 Body	03/07/00	10/19 Chassis 09/14 Body	165,535.00	9	263,000	28-29	32,500	32,500	32,500	32,500	32,500	32,500	34,000	34,000	34,000	34,000	34,000	34,000
Salt Truck-20 Chevy 6500 4x4	03/07/00	06/30/21	84,382.17	8	130,000	28-29	15,250	15,250	15,250	15,250	15,250	15,250	17,500	17,500	17,500	17,500	17,500	17,500
Excavator-12 Volvo	03/07/06	09/28/12	126,769.06	15	180,000	27-28	26,630	26,630	26,630	26,630	26,630	13,000	13,000	13,000	13,000	13,000	13,000	13,000
Loader-00 Kawasaki	03/07/06	01/26/01	100.00	15	150,000													
Loader-12 Volvo	03/07/06	09/28/12	106,845.21	15	180,000	27-28	21,600	21,600	36,580	36,580	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
Loader-22 Cat	03/07/06	02/17/23	20,000.00	15	180,000	37-38	10,000	10,000	13,330	13,330	13,330	13,330	13,330	13,330	13,330	13,330	13,330	13,330
Grader-04 John Deere	03/07/00	10/29/04																
Grader-20 John Deere-Used	03/07/00	04/29/22	87,890.97	20	350,000	42-43	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500
Sidewalk Machine-MV5		11/21/23	16,000.00	10	160,000	33-34	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000
Trailer-Tag Along-20 Ton - Used		07/29/11	11,000.00	10	8,500-11,000					1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
Leaf Collection System		08/30/24	(1.77)	15	90,000	39-40 →	25,170 20,000 THCIP Surplus	3,000	3,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Traffic Light		09/30/04	47,055.28		47,500					5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Radios			2,491.00				3,000	600	8,000	600	600	600	600	600	600	600	600	600
Vehicle Lift-Replace w 4 Post Portables	03/04/08	10/14/22	7,705.01	20	50,000	42-43	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Tire Machine & Balance		06/26/15	5,040.00	20	10,000	Machine 34-35 Balancer 26-27	560	560	4,000	560	560	560	560	560	560	560	560	560
Computers (2)		11/27/24 06/30/19	1,801.78	5	2,500		500	500	500	500	500	500	500	500	500	500	500	500
From Sale of Equip/Vehicles			1,574.29															
Generator		24-25	1,896.51		Surplus due to ARPA Xfr →		2,904											
Roadside Mower Tractor-06 Chall-Used	03/06/01	06/18/10																
Hot Mix Patching Machine		04/14/06																
Chipper (used in 04)	03/07/06	11/24/04																
Non Borrowing Projects:			1,012,708.14				316,764	260,390	359,540	291,400	266,820	253,190	256,940	256,940	256,940	256,940	256,940	256,940
Projects Involving Borrowing:																		
Borrowing Projects:							0	0	0	0	0	0	0	0	0	0	0	0
Highway Total							**316,764**	**260,390**	**359,540**	**291,400**	**266,820**	**253,190**	**256,940**	**256,940**	**256,940**	**256,940**	**256,940**	**256,940**

Inter-Departmental Charges

Fiscal Year 2026 – 2027

1. Postage Machine/Copiers
2. Monthly Telephone Charges
3. Computer Maintenance
4. Administrative Assistant
5. Municipal Building Rent
6. Mechanic Fees
7. Town Garage Rent
8. Accounting Fees
9. Manager Salary & Benefits
10. Maintenance Employee
11. Superintendent of Utilities
12. Water/Sewer Technicians
13. Customer Service Representatives
14. General Government Admin
15. PILOT
16. Sewer Building Rent
17. Loader Rental

The purpose of this policy is to allocate costs as expended to the best of our ability for the shared expenses between the Town and its Utilities.

1. POSTAGE MACHINE/COPIERS:

The cost of maintaining the postage machine will be allocated to departments based on actual postage utilized in the prior two years. As invoices are paid, they will be directly charged as follows:

Town – 36%		Utilities – 64%	
Town General Fund	36%	Electric Dept.	31%
		Water Dept.	18%
		Sewer Dept.	15%

The cost of maintaining the copiers will be split between the Town and the Utilities as follows:

Town – 66%		Utilities – 34%	
Town General Fund	66%	Electric Dept.	17%
		Water Dept.	10%
		Sewer Dept.	7%

The Utilities allocation for the copier is based on the utility customer count.

2. MONTHLY TELEPHONE CHARGES:

Telephone services will be allocated to the department utilizing that line.

Lines 6121(Main), 6126(Main), 8426(Fax), 9822 (Manager) and 9823 (Assistant) will be allocated on the same basis as the Managers Wage and Benefits – see Item 9.

The Extended Mileage charge associated with the radio connections between the tower on Turkey Hill, the phone company, and the base stations will be allocated as follows:

Town – 50%		Utilities - 50%	
Ambulance	17%	Electric	25.0%
Fire	17%	Water	14.5%
Highway	16%	Sewer	10.5%

The Utilities allocation is based on the utility customer count.

3. COMPUTER MAINTENANCE:

The computer system at the Municipal Building is a shared system. Antivirus software, SymQuest contract services, Laser contract services, and server issues will be allocated as follows:

Town – 50%		Utilities- 50%	
Town General Fund	50%	Electric Dept. (50%)	25.0%
		Water Dept. (29%)	14.5%
		Sewer Dept. (21%)	10.5%

Individual computer purchases and repairs will be charged to the associated department.

The Utilities allocation is based on the utility customer count.

4. ADMINISTRATIVE ASSISTANT:

Wages and benefits for the Administrative Assistant will be allocated as follows:

Town – 56.5%		Utilities – 43.5%	
Town General Fund	56.5%	Electric Dept. (50%)	22.0%
		Water Dept. (29%)	12.5%
		Sewer Dept. (21%)	9.0%

The Utilities allocation is based on the utility customer count.

5. MUNICIPAL BUILDING RENT:

The rental charge will be based on the Municipal Building budget for O&M and Capital. The allocations are based on the approximate square footage of the offices and result in the following:

Utilities – 32%	
Electric Dept.	15%
Water Dept.	10%
Sewer Dept.	7%

The Utilities allocation is based on the utility customer count.

6. MECHANIC FEES:

Fees for mechanic services will be charged to each department based on actual time spent working for that department. The labor rate will be based on labor & benefits for the mechanic. Stock items and bulk oil will also be charged as utilized. Parts/supplies ordered for a specific piece of equipment will be charged directly to the department when the invoice is paid.

7. TOWN GARAGE RENT:

The rental charge will be based on the Town Garage Building budget for O&M and Capital. The allocation is based on the approximate square footage utilized and results in the following:

Ambulance	33%

8. ACCOUNTING FEES:

An accounting fee is charged to the funds utilizing this service. The number of transactions created through journal entries, accounts payable, and payroll were counted by fund for FY 15-16. The Finance Director was split 50% Town and 50% Utilities. The Electric Department is then assessed a 20% surcharge due to the requirements for full accrual accounting and the DPS CY Annual report. This results in the following allocations:

Town – 59%		Utilities - 41%	
Town General Fund	59%	Electric Dept. (14% + 20% surcharge)	17%
		Water Dept.	13%
		Sewer Dept.	11%

The 59% for the Town General Fund is the "Net Cost" after the above allocation is recouped through revenues.

9. MANAGER'S SALARY & BENEFITS:

Wages and benefits for the Town Manager will be allocated as follows:

Town – 56.5%		Utilities – 43.5%	
Town General Fund	56.5%	Electric Dept. (50%)	22.0%
		Water Dept. (29%)	12.5%
		Sewer Dept. (21%)	9.0%

The Utilities allocation is based on the utility customer count.

10. MAINTENANCE EMPLOYEE:

The cost of the property maintenance personnel will be split 50% in the Town General Fund Grounds/Parks/Facilities budget and 50% in the Town Highway budget. Overtime will be charged to the Grounds, Highway, or Pool department based on the work performed.

11. SUPERINTENDENT OF UTILITIES:

Wages and benefits for the Utility Superintendent will be allocated as follows:

Electric Dept.	25%
Water Dept.	45%
Sewer Dept.	30%

12. WATER/SEWER TECHNICIANS:

Wage and benefits for the water and sewer technicians will be split as follows:

Electric Dept.	15%
Water Dept.	51%
Sewer Dept.	34%

The Water/Sewer allocation is based on the customer count

13. CUSTOMER SERVICE REPRESENTATIVES:

The personnel cost for the utility office employees will be allocated directly to the electric, water and sewer departments. The electric allocation is based on the percentage of electric meters versus water meters. (Sewer does not have meters.) The remaining allocation is split between water and sewer based on customer count.

Electric Dept.	64%
Water Dept.	22%
Sewer Dept.	14%

14. GENERAL GOVERNMENT ADMINISTRATION:

The Utilities will pay the Town General Fund an administration fee. We based this charge on the same amount the Village General Fund charged the utilities in the FY 13-14 budget for GGA.

Electric Dept.	$8,580
Water Dept.	$4,900
Sewer Dept.	$3,680
Total	$17,160

15. PILOT:

The Utilities will pay an annual PILOT to the Town General Fund. We based the charge on the PILOT amount the Village General Fund charged the utilities in the FY 13-14 budget plus the amount paid to the Town in taxes in FY 13-14. Starting in FY 24-25, we will adjust the amount annually by the Social Security COLA. This results in the following:

	FY 13-14 PILOT To VG	FY 13-14 Taxes To Town	Combined	FEE	3.2% 24-25	2.5% 25-26	2.8% 26-27
Electric	$1,860	$28,483	$30,343	$30,210	$31,180	$31,960	$32,850
Water	$1,860	$4,092	$5,952	$5,900	$6,090	$6,240	$6,410
Sewer	$14,890	-0-	$14,890	$14,890	$15,370	$15,750	$16,190
			Total	**$51,000**	**$52,640**	**$53,950**	**$55,450**

16. SEWER BUILDING RENT:

The Water Department will pay the Sewer Department $3,600 per year for rent.

17. LOADER RENTAL:

The Sewer Department will pay the Town $4,000 per year for rental of the Loader.