



**CITY OF ESSEX JUNCTION
CITY COUNCIL
SPECIAL MEETING AGENDA**

75 Maple St.
Essex Junction, VT 05452
Saturday, January 31, 2026
11:30 AM

E-mail: admin@essexjunction.org

www.essexjunction.org

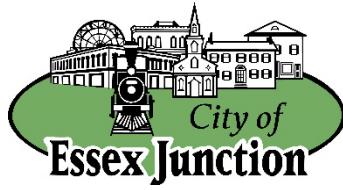
Phone: (802) 878-6944

This meeting will be in-person ONLY in the Main Building at Essex Junction Recreation and Parks located at 75 Maple Street.

1. **CALL TO ORDER** [11:30 AM]
2. **OPEN FORUM**
 - a. Open House Event on the Proposed FY27 General Fund and Capital Budget and Ballot Articles – *there will be no formal presentation. Any time between 11:30am and 2:00pm community members can stop by to learn, ask questions and provide input on the budget and proposed Annual Meeting ballot questions **before** it's finalized.*
3. **ADJOURN**

**Upcoming City Council Meetings
(Meeting Dates are Subject to Change)**
(* denotes special meeting or date change)

	*March 23, 2026	May 13, 2026
February 11, 2026	March 25, 2026	May 27, 2026
February 25, 2026	April 15, 2026	June 10, 2026
March 11, 2026	April 29, 2026	June 24, 2026



Memo

To: Essex Junction City Council

From: Ashley Snellenberger, Communications & Strategic Initiatives Director

Meeting Date: January 31, 2026

Agenda Item: City Council Open House

Issue: The City Council will host an Open House Event on the Proposed FY27 General Fund and Capital Budget and Ballot Articles.

Discussion: During the Open House, residents will have the opportunity to ask questions and provide feedback on the proposed articles. There will be no formal presentation. Any time between 11:30am and 2:00pm community members can stop by to learn, ask questions and provide input on the budget and proposed Annual Meeting ballot questions **before** it's finalized.

For residents who cannot attend the Open House, the City has developed a poll to gather their feedback on the proposed articles. You can review the information on all of the proposed articles in the attachments to this memo, and then taking the poll here: <https://forms.office.com/r/fju7kQwAQ3>.

Cost: None

Recommendation: None

Recommended Motion: None

Attachments:

PROPOSED ARTICLE 1

The proposed Article 1 asks if you approve a General Fund budget of \$12,925,259, with \$11,895,471 to be raised through property taxes.

FY 26 City Budget	Proposed FY27 City Budget	\$ Change from FY26	% Change from FY26
\$12,419,241	\$12,925,259	\$506,107	4.1%

FY26 Rate (General Fund + Tax Agreement + Economic Development)	Proposed FY27 Rate (General Fund + Tax Agreement + Economic Development)	\$ Change*	% Change
\$1.0202	\$1.0628	\$119	4.2%

*The estimated tax increase to a \$280k property in FY27 is an increase of \$119 per year over FY26

	FY 26	FY 27	% Change	\$ Increase/ (Decrease)
Proposed Taxes on \$280,000 assessed value home	\$2,857	\$2,976	4.2%	\$119
Total Preliminary All Utility Rate Annual (residential property using 120 gallons/ day)	\$813.26	\$887.68	9.2%	\$74
Preliminary Stormwater Utility (1ERU)	\$54.32	\$77.74	43.1 %	\$23
Total	\$3,724.58	\$3,941.42	5.8%	\$217

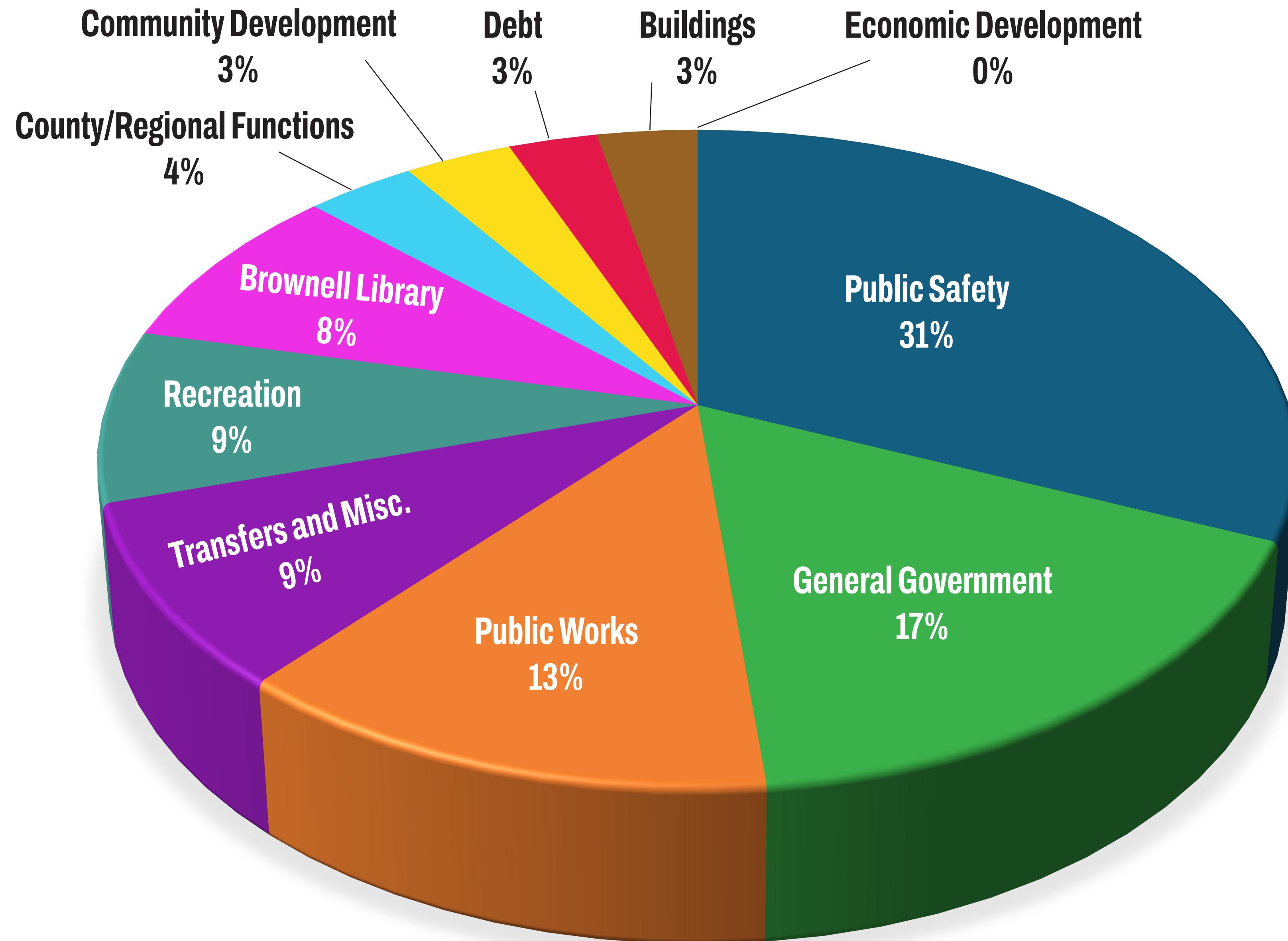
WOULD YOU SUPPORT?

The City Council will finalize the Annual Meeting ballot on March 11. Before things are finalized, the Council would appreciate the community's initial thoughts. If article 1 was on the ballot today, would you support it?

YES

NO

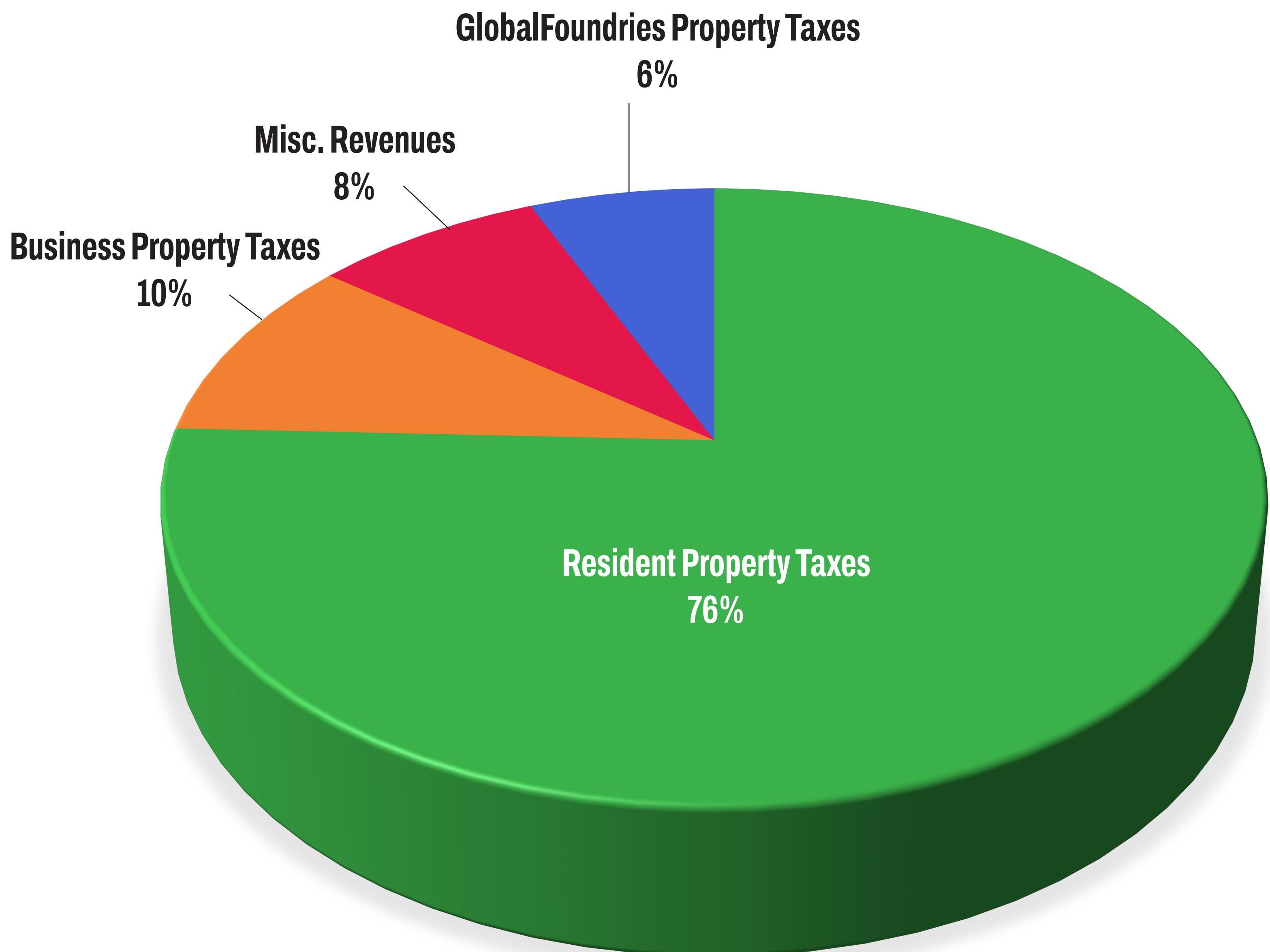
PROPOSED FY 27 EXPENDITURES



EXPENDITURES BY CATEGORY

 Public Safety	\$4,050,239 (31%)	Includes Fire, Police, & Rescue
 General Government	\$2,175,502 (17%)	Includes Administration, Legislative, Clerk, Finance, IT, & Assessing
 Public Works	\$1,653,741 (13%)	
 Transfers and Misc.	\$1,160,967 (9%)	Includes Transfers to Capital & General Reserves
 Recreation	\$1,095,086 (9%)	
 Brownell Library	\$1,082,917 (8%)	
 County/Regional Functions	\$446,718 (4%)	
 Community Development	\$438,750 (3%)	
 Debt	\$361,365 (3%)	
 Buildings	\$409,974 (3%)	
 Economic Development	\$30,000 (0%)	

PROPOSED FY 27 REVENUES



REVENUE BY CATEGORY

█	Resident Property Taxes \$9,778,043 (76%)
█	Business Property Taxes \$1,279,806 (10%)
█	Misc. Revenues \$1,029,788 (8%)
█	GlobalFoundries Property Taxes \$837,622 (6%)

Please note: The City is currently undergoing a reappraisal, and with that comes uncertainty on the percentage breakdown between residential, commercial, and industrial valuations. If there is a shift that results in an increased burden on residential properties, it may result in a higher tax burden than we are currently estimating.

PROPOSED ARTICLE 2

The proposed Article 2 asks if you approve raising the City Council Member's annual minimum pay from \$2,500 to \$3,600.



The Essex Junction Governance Committee recommended increasing the annual minimum pay due to the time, work, and responsibilities required of the Council. They also believe the increase could help more people consider running for office.

WOULD YOU SUPPORT?

The City Council will finalize the Annual Meeting ballot on March 11. Before things are finalized, the Council would appreciate the community's initial thoughts. If article 2 was on the ballot today, would you support it?

YES

NO

PROPOSED ARTICLE 3

The proposed Article 3 asks if you approve an amendment to Subchapter 2: Governance Structure, Section 205, Compensation, of the City Charter.



This amendment would add: "The President of the Council shall be paid an annual compensation that is twenty-five percent (25%) more than the annual compensation paid to the other Council members."



The Essex Junction Governance Committee recommended this change because the Council President has additional duties and time commitments justifying a 25% higher stipend

WOULD YOU SUPPORT?

The City Council will finalize the Annual Meeting ballot on March 11. Before things are finalized, the Council would appreciate the community's initial thoughts. If article 3 was on the ballot today, would you support it?

YES

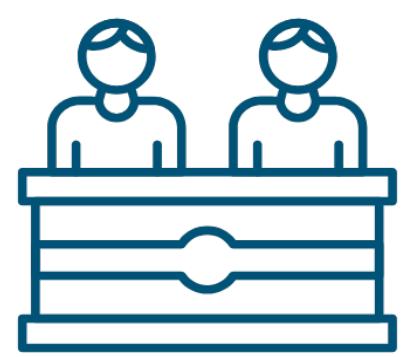
NO

PROPOSED ARTICLE 4

The proposed Article 4 asks if you approve an amendment to Subchapter 2: Governance Structure, Section 205, Compensation, of the City Charter.



Removing (strikethrough) and adding (underlined) the following text:
“Compensation paid to the Council members shall be ~~set by the voters at the annual meeting, adjusted annually, effective July 1 of each year, by the percentage change in the Consumer Price Index for the Northeast Region, as published by the U.S. Bureau of Labor Statistics for the most recent calendar year, with a minimum of ...~~”



The Essex Junction Governance Committee recommended this to remove the Council’s ability to raise its own stipends and to set a regular way to increase them.



Linking stipend increases to the Consumer Price Index makes the process consistent and keeps the decision separate from the Council.

WOULD YOU SUPPORT?

The City Council will finalize the Annual Meeting ballot on March 11. Before things are finalized, the Council would appreciate the community’s initial thoughts. If article 4 was on the ballot today, would you support it?

YES

NO

PROPOSED ARTICLE 5

The proposed Article 5 asks if you approve an amendment to Subchapter 12: Amendment of Charter and Initiatives, Section 1202 Charter Review Committee, of the City Charter.



This amendment would add: "The City Council shall appoint a Charter Review Committee at least once every twelve (12) years for the purpose of conducting a comprehensive review of this charter. A majority of the Committee's members shall be residents of the City who are not members of the City Council."



The Essex Junction Governance Committee recommended this to ensure the City Charter is fully reviewed at least every 12 years.

WOULD YOU SUPPORT?

The City Council will finalize the Annual Meeting ballot on March 11. Before things are finalized, the Council would appreciate the community's initial thoughts. If article 5 was on the ballot today, would you support it?

YES

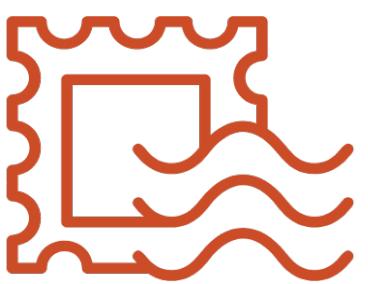
NO

PROPOSED ARTICLE 6

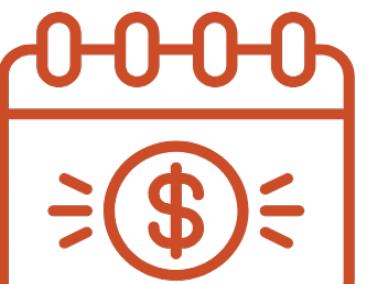
The proposed Article 6 asks if you approve of the City's proposal to stop accepting postmarks as proof of on-time tax payment.



The City Charter does not specify how or when tax payments must be delivered. Because of this, the City follows state law 32 V.S.A. § 4773(b), which allows postmarks as proof of on-time payment.



Given operational changes at the US Postal Service, postmarks have become a less reliable indicator of an on time payment. Currently, the City does not accept postmarks as proof of on-time payment for utility bills.



The City is receiving payments weeks past the due date. Penalties and interest must be applied the day after payments are due. Accepting postmarked payments requires staff to manually reverse penalties or interest for each customer and apply the payment. These adjustments require documentation and supervisor verification for internal controls and audit.

WOULD YOU SUPPORT?

The City Council will finalize the Annual Meeting ballot on March 11. Before things are finalized, the Council would appreciate the community's initial thoughts. If article 6 was on the ballot today, would you support it?

YES

NO

PROPOSED ARTICLE 7

The proposed Article 7 asks if you approve issuing up to \$13,560,000 in general obligation bonds or notes to pay for a new Public Works facility.



The current buildings are beyond their serviceable life and no longer adequate to support the Public Works Department's daily operations.

The main building, with parts dating back approximately 80 years, suffers from outdated construction materials and designs that fail to meet modern standards.



The current facility faces many deficiencies, including limited storage space for expensive and environmentally sensitive equipment, and inadequate heated storage, risking damage and delays - especially during winter emergencies. Additionally, there are operational inefficiencies caused by having functions spread across three separate buildings.



Staff facilities are also woefully inadequate, with combined bathroom and storage spaces, no dedicated locker or shower rooms, and a lack of break and training areas.



The main building's low ceilings make it impossible to maintain larger vehicles properly, and the facility does not meet current life-safety or accessibility codes.

WOULD YOU SUPPORT?

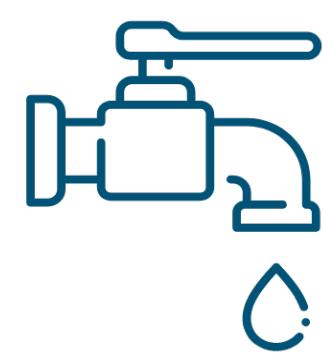
The City Council will finalize the Annual Meeting ballot on March 11. Before things are finalized, the Council would appreciate the community's initial thoughts. If article 7 was on the ballot today, would you support it?

YES

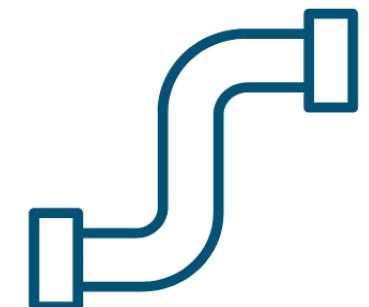
NO

PROPOSED ARTICLE 8

The proposed Article 8 asks if you approve authorizing a planning loan through the Drinking Water State Revolving Fund for a Water Enterprise project. This loan would be used for service line material identification and non-lead service line validation as required by federal drinking water regulations. The loan amount would not exceed \$892,771 and would be financed for a period of up to ten years.



In 2023, voters authorized a loan for Essex Junction's Lead Service Line inventory and replacement plan. The inventory and plan are complete and approved.



There are now new United States Environmental Protection Agency (USEPA) lead and copper rules that require the City to conduct further investigation including service line material identification and non-lead service line validation by 2037.

The state has funding available now through the Drinking Water State Revolving Fund. The City is eligible for partial loan forgiveness for this phase of the work. With loan forgiveness the expected repayment amount would be about \$400,000.

WOULD YOU SUPPORT?

The City Council will finalize the Annual Meeting ballot on March 11. Before things are finalized, the Council would appreciate the community's initial thoughts. If article 8 was on the ballot today, would you support it?

YES

NO

PROPOSED ARTICLE 9

The proposed Article 9 asks if you approve the creation of a Social Services Funding Program and a one-cent tax to support local social service organizations. The funding would be used for programs benefiting Essex Junction residents, addressing needs such as health, housing, and food security.



Before the City separated from the Town in 2022, Village taxpayers contributed to a similar social services program through the Town budget (dating back to 1987). Since separation, Essex Junction has not had a dedicated program or funding mechanism for social service appropriations.

The funds would support social, health, and human services organizations to benefit Essex Junction residents.



A one-cent tax would generate approximately \$113,000 (based on the FY26 grand list).

This question would be brought to the voters at each Annual Meeting for reconsideration.

WOULD YOU SUPPORT?

The City Council will finalize the Annual Meeting ballot on March 11. Before things are finalized, the Council would appreciate the community's initial thoughts. If article 9 was on the ballot today, would you support it?

YES

NO

FY27 City of Essex Junction

Proposed Budget Transmittal

The Budget

Following the Council's January 28th meeting, staff made one update to the budget as requested by Council. This transmittal includes the following:

1. An overview of the amended proposed FY27 budget with changes since January 28th as detailed below.
2. Next Steps

FY27 Proposed Budget Overview:

FY27 will be the fourth City budget, and we have the benefit of two full years of actuals (FY24 & FY25). The City Council asked staff to try to produce a budget as close to a 3% increase as possible and asked for a second budget at 5%. On Budget Day, staff presented a budget with a 4.2% or \$526,192 increase on the expense side of the general fund and 4.4% increase on the tax levy which represents a \$124 property tax increase on a \$280K property. Also presented were preliminary utility rates for the enterprise funds.

General Fund: The amended proposed FY27 City General Fund (GF) budget presented here is an increase of \$30,000 from the amended budget presented on January 28th; though still lower than what was presented on budget day. This budget represents a 4.1% or \$506,017 increase from FY26 \$12,419,241 to FY27 \$12,925,259. This increase is supported mostly with an increase to the City tax levy of \$11,895,471 or 4.2%. The following is a summary of changes made to the budget since January 28th:

Budget Changes	Increase/(Decrease) to Budget
Economic Development: add funds for consultant services to create economic development strategy to increase commercial/industrial grand list growth	30,000
Total	30,000

The proposed budget would result in an estimated City General Fund tax rate, plus the tax agreement rate and economic development rate, of \$1.0628, compared to \$1.0202 in FY26, which is a 4.2% increase. The projected City tax cost for a \$280K home in FY27 is an increase of \$119 per year over FY26. Note, the tax rate calculation assumes no growth in the grand list as growth rates in the City have been relatively low. This is a conservative approach that will work in favor of the taxpayers if the grand list does indeed grow.

Enterprise Funds – no change since last presented: The Water, Wastewater, Sanitation, and Stormwater fund budgets and rates are in the early stages of being compiled and calculated; there have been no updates to these budgets since Budget Day. **These preliminary estimates will change.** The utility rates combined result in a 9.2% increase which calculates to an increase of \$74.42 per year on an average bill (based on 120 gallons/day usage). Also, the Stormwater fund is proposed at a 49.5% increase or \$160,012, with a 43.1% increase in the ERU rate. The ERU rate is proposed to increase to \$77.74 per ERU, up from \$54.32 per ERU per year in FY26.

Therefore, the total overall PRELIMINARY impact on residents/taxpayers in FY27 is estimated to be:

Comparison of FY26 Rates to FY27 Rates				
	FY26	FY27	% Change	\$ Increase/ (Decrease)
Taxes on \$280,000 assessed value property	\$2,857	\$2,976	4.2%	\$119
Total All Utility Rates - Annual (residential property using 120 gallons/day)	\$813.26	\$887.68	9.2%	\$74
Stormwater Utility (1 ERU)	\$54.32	\$77.74	43.1%	\$23
Total	\$3,724.58	\$3,941.42	5.8%	\$217

Note: A \$50k increase in the capital transfer in the Stormwater fund translates to roughly an \$8/ERU rate increase. That would be in addition to the PRELIMINARY figure in the table above of \$77.74.

For your information in considering budget changes, approximately \$113,000 equals 1% on the tax rate, so for each \$113,000 that is cut or added to the budget (or increase in revenue) it would change the tax rate by 1%. A 1% tax rate change equates to a \$28/year change on a \$280,000 property.

Next Steps:

1. Public hearing for the proposed FY27 General Fund and Capital budget on February 11th
2. Budget and Annual Meeting warning finalized on March 11th

Attachments:

Proposed FY27 Budget

City of Essex Junction

FY27 Tax Rate Calculation

Amount to be raised in Taxes for Budget (excluding Debt Service)					\$11,534,106
Amount to be raised in Taxes for Debt Service					\$361,365
					\$11,895,471
Grand List before tax stabilization adjustment					\$11,328,033
Tax Stabilization calculation					
Property	Actual Grand List Value	Taxable %	Taxable Value	Reduction to Grand List	
Whitcomb Farm #1005001000	\$ 5,201	0%	\$ -	\$ (5,201.00)	
Total Reduction in grand list due to tax stabilization					\$ (5,201.00)
Grand List after tax stabilization adjustment					\$ 11,322,832
Tax Rate for Budget					\$ 1.0187
Tax Rate for Debt Service					\$ 0.0319
Total Tax Rate					\$ 1.0506
Tax Rate Rounded to 4 digits					\$ 1.0506

Comparison of FY26 rates to FY27 rates - General Only

	FY26	FY27	% Change	\$ Increase/ (Decrease)
General Fund Tax Rate	\$ 1.0080	\$ 1.0506	4.2%	\$ 0.0426
Taxes on \$280,000 assessed value property	\$ 2,822	\$ 2,942	4.3%	\$ 120
Grand List Values, unadjusted	\$ 11,328,033	\$ 11,328,033	0.0%	\$ -
Grand List Values, after stabilization	\$ 11,322,832	\$ 11,322,832	0.0%	\$ -

Comparison of FY26 rates to FY27 rates

	FY26	FY27	% Change	\$ Increase/ (Decrease)
General Fund Tax Rate:	\$ 1.0080	\$ 1.0506	4.2%	\$ 0.0426
Tax Agreement Rate:	\$ 0.0022	\$ 0.0022	0.0%	\$ -
Economic Development Rate:	\$ 0.0100	\$ 0.0100	0.0%	\$ -
Taxes on \$280,000 assessed value property	\$ 2,857	\$ 2,976	4.2%	\$ 119
Grand List Values, unadjusted	\$ 11,328,033	\$ 11,328,033	0.0%	\$ -
Grand List Values, after stabilization	\$ 11,322,832	\$ 11,322,832	0.0%	\$ -

FY27 General Fund Summary

	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2027 Proposed		
						Budget	\$ Change	% Change
Revenues								
Property Taxes	10,420,986	10,433,476	11,110,346	11,120,135	11,405,931	11,895,471	489,540	4.3%
General	3,456,044	3,507,965	632,664	949,891	721,705	785,864	64,159	8.9%
Clerk	105,008	76,404	71,464	86,023	78,035	63,800	(14,235)	-18.2%
Information Technology	14,000	14,000	-	-	-	-	-	n/a
Community Development	79,158	76,720	47,000	43,330	75,000	45,000	(30,000)	-40.0%
Economic Development	4,000	-	-	-	-	-	-	n/a
Fire	10	10	-	-	-	-	-	n/a
Streets	153,500	168,729	132,500	134,810	127,500	127,220	(280)	-0.2%
Brownell Library	500	21,948	650	17,526	900	900	-	0.0%
Recreation	12,479	9,267	11,000	7,975	10,170	7,003	(3,167)	-31.1%
Total Revenues	14,245,685	14,308,518	12,005,624	12,359,689	12,419,241	12,925,259	506,017	4.1%
Expenditures								
Administration	611,570	627,915	688,830	585,194	735,309	761,756	26,446	3.6%
Legislative	83,333	48,646	102,244	61,424	99,150	88,251	(10,900)	-11.0%
Clerk	306,750	262,588	256,470	264,184	268,921	261,444	(7,477)	-2.8%
Finance	504,300	482,589	589,118	522,703	621,777	677,648	55,871	9.0%
Information Technology	153,650	259,205	228,611	194,066	211,551	238,513	26,962	12.7%
Assessing	77,810	79,310	89,568	91,051	96,075	147,890	51,815	53.9%
Community Development	482,813	320,506	396,078	365,009	425,610	438,750	13,140	3.1%
Economic Development	40,000	6,005	-	28	-	30,000	30,000	n/a
Fire	545,484	537,675	530,292	513,638	543,037	553,642	10,605	2.0%
Public Safety and Services	2,977,293	2,973,733	3,057,361	2,869,429	3,235,493	3,516,597	281,104	8.7%
County/Regional Functions	346,883	316,733	354,376	360,754	445,901	446,718	817	0.2%
Streets	1,566,556	1,572,099	1,552,923	1,399,856	1,583,502	1,653,741	70,239	4.4%
Stormwater	167,484	163,921	230,850	194,831	-	-	-	n/a moved to an enterprise fund
Brownell Library	964,134	915,181	1,016,569	1,004,126	1,047,704	1,082,917	35,213	3.4%
Recreation	1,100,479	1,065,014	1,131,553	1,163,910	1,135,776	1,095,086	(40,690)	-3.6%
Buildings	3,215,263	375,786	350,655	351,407	362,720	409,974	47,254	13.0%
Debt	402,528	394,916	392,053	367,446	375,943	361,365	(14,578)	-3.9%
Transfers and Misc.	699,356	3,456,126	1,036,574	3,898,816	1,230,770	1,160,967	(69,803)	-5.7%
Total Expenditures	14,245,685	13,857,948	12,004,124	14,207,871	12,419,241	12,925,259	506,017	4.1%

Costing Center

210-00-00 - General Revenue

	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2027 Proposed Budget	\$ Change	% Change
Revenues								
010.000-Property Taxes	10,420,986	10,433,476	11,110,346	11,120,135	11,405,931	11,895,471	489,540	4.3%
020.001-PILOT - Tax Agreements	17,600	17,600	8,800	17,600	17,600	17,600	-	0.0%
020.022-Rents and Royalties	1	-	-	-	-	8,400	8,400	n/a
020.054-Admin Fee - Water	184,005	184,005	190,891	190,891	199,500	216,854	17,354	8.7%
020.055-Admin Fee - WWT	92,003	92,003	95,446	95,446	99,750	108,427	8,677	8.7%
020.056-Admin Fee - Sanitation	184,005	184,005	190,891	190,891	199,500	216,854	17,354	8.7%
020.059-Admin Fee - EJRP Progs	-	-	45,000	45,000	53,155	56,329	3,174	6.0%
030.009-Cannabis Control	-	-	-	600	400	400	-	0.0%
042.001-PILOT Revenue	17,000	14,309	8,000	16,646	14,000	15,000	1,000	7.1%
042.002-Railroad Taxes	4,700	2,657	4,700	2,654	2,500	2,600	100	4.0%
042.004-State Act 60 Revenue	3,436	32,861	3,436	32,956	32,800	32,900	100	0.3%
042.005-State Act 68 Revenue	38,988	37,724	39,000	44,249	38,000	44,000	6,000	15.8%
060.000-Interest Income	2,500	27,883	2,500	112,491	10,000	10,000	-	0.0%
080.001-State District Court Fines	2,000	7,998	4,500	5,438	5,000	5,000	-	0.0%
085.000-Penalties	70,367	58,033	30,000	167,280	40,000	40,000	-	0.0%
086.000-Interest	13,426	13,382	8,000	22,407	8,000	10,000	2,000	25.0%
ARPA Revenue	2,824,514	2,824,514	-	-	-	-	-	n/a
098.000-Miscellaneous Revenue	1,500	10,991	1,500	5,344	1,500	1,500	-	0.0%
099.000-Use of Fund Balance/Reserves	-	-	-	-	-	-	-	n/a
Total Revenues	13,877,030	13,941,441	11,743,010	12,070,026	12,127,636	12,681,335	553,699	4.6%
Net General Fund	13,877,030	13,941,441	11,743,010	12,070,026	12,127,636	12,681,335	553,699	4.6%

Notes:

1. Act 60 revenue is the education funding amount from the State for billing/managing education property tax revenue for the schools.
2. Act 68 revenue is the reappraisal funding from the State.
3. New rent revenue is from CHIPS.
4. PILOT - Tax Agreements (020.001) is the Whitcomb solar tax agreement revenue.
5. PILOT Revenue (042.001) is the revenue from State PILOT.

Costing Center

210-10-10 - Administration

	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2027							
						Proposed	Budget	\$ Change					
Revenues													
090.000-Transfer between Town/Village	-	-	-	-	-	-	-	n/a					
Total Revenues													
Expenditure													
110.000-Regular Salaries	338,567	333,159	356,253	349,434	362,725	381,988	19,263	5.3%					
120.000-Part Time Salaries	-	-	-	-	-	-	-	n/a					
130.000-Overtime	-	-	-	-	-	-	-	n/a					
150.000-Shared Employee Expense	-	-	-	-	-	-	-	n/a					
190.000-Board member payments	-	-	-	-	-	-	-	n/a					
210.000-Group Insurance	98,127	113,257	115,354	88,678	136,610	152,451	15,841	11.6%					
220.000-Social Security	26,085	25,473	27,438	27,302	27,952	29,426	1,474	5.3%					
225.000-Act 76 Childcare Tax	-	50	1,184	1,097	1,206	1,269	64	5.3%					
230.000-Retirement	28,897	28,207	31,295	30,965	32,789	35,482	2,693	8.2%					
290.000-Other Employee Benefits	-	-	5,978	700	6,178	6,178	-	0.0%					
320.000-Legal Services	40,000	34,500	45,000	21,183	35,500	30,000	(5,500)	-15.5%					
330.000-Professional Services	6,025	29,896	8,031	1,484	51,507	53,941	2,434	4.7%					
340.000-Technical Services	9,552	13,051	-	-	-	-	-	n/a					
442.000-Rental of Vehicles or Equipment	4,250	5,388	6,717	3,339	5,784	4,932	(852)	-14.7%					
500.000-Training, Conferences, Dues	4,247	3,102	10,982	6,789	8,174	4,920	(3,254)	-39.8%					
505.000-Technology Subscription, Licenses	10,875	9,281	15,851	14,881	16,471	19,884	3,413	20.7%					
530.000-Communications	3,300	3,637	3,408	3,340	3,348	3,440	92	2.7%					
540.000-Advertising	15,075	8,725	29,530	15,556	20,475	20,595	120	0.6%					
550.000-Printing and Binding	5,570	5,364	8,000	5,236	5,000	5,700	700	14.0%					
560.000-Postage	2,000	8,325	9,310	9,883	9,590	1,450	(8,140)	-84.9%					
570.000-Other Purchased Services	1,000	-	-	-	-	-	-	n/a					
580.000-Travel	6,000	1,205	2,000	83	2,000	4,000	2,000	100.0%					
610.000-General Supplies	5,000	2,188	5,000	1,501	3,000	1,600	(1,400)	-46.7%					
735.000-Tech: Equip/Hardware	-	-	-	-	-	-	-	n/a					
755.000-Furniture and Fixtures	1,000	-	1,000	-	1,000	-	(1,000)	-100.0%					

Costing Center

210-10-10 - Administration

	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2027		
						Proposed	Budget	\$ Change
								% Change
810.113-Council Expenditures	-	-	-	-	-	-	-	n/a
820.000-Election Expenses	-	-	-	-	-	-	-	n/a
845.000-Employee/Volunteer Recognition	6,000	3,108	6,000	3,242	6,000	4,500	(1,500)	-25.0%
850.000 Community Events and Celebrations	-	-	500	500	-	-	-	n/a
900.000-Transfer between Town/Village	-	-	-	-	-	-	-	n/a
Total Expenditure	611,570	627,915	688,830	585,194	735,309	761,756	26,446	3.6%
Net General Fund	(611,570)	(627,915)	(688,830)	(585,194)	(735,309)	(761,756)	(26,446)	3.6%

Notes:

1. Removed bus pass funding piece of CATMA because still don't have that program up and running.
2. Approximately 50% of the total increase over FY26 is due to personnel expenses (mostly health insurance election changes).

						2027 Proposed		
	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	Budget	\$ Change	% Change
Expenditure								
110.000-Regular Salaries	225,124	228,034	287,174	281,534	292,962	309,259	16,297	5.6%
130.000-Overtime	-	-	-	-	-	-	-	n/a
190.000-Board Member Payments	750	400	1,400	150	1,400	1,400	-	0.0%
210.000-Group Insurance	53,585	36,244	57,813	46,028	59,140	87,062	27,921	47.2%
220.000-Social Security	17,730	18,750	23,190	23,701	25,436	25,621	185	0.7%
225.000-Act 76 Childcare Tax	-	30	1,000	965	1,097	1,105	8	0.7%
230.000-Retirement	20,688	20,675	27,366	27,136	30,634	31,496	862	2.8%
250.000-Unemployment Insurance	3,209	2,205	3,834	3,850	4,608	4,716	108	2.3%
260.000-Workers Comp insurance	21,182	9,124	21,182	24,542	39,043	39,284	241	0.6%
290.000-Other Employee Benefits	-	-	1,400	700	1,600	1,600	-	0.0%
330.000-Professional Services	15,250	15,327	14,310	8,257	14,388	13,690	(699)	-4.9%
335.000-Audit	12,612	11,400	14,453	16,957	18,412	21,828	3,416	18.6%
442.000-Rental of Vehicles or Equipment	2,000	-	-	-	-	-	-	n/a
500.000-Training, Conferences, Dues	1,500	380	1,758	700	1,758	1,799	41	2.3%
505.000-Technology Subscription, Licenses	28,640	26,476	21,999	15,226	22,754	17,474	(5,280)	-23.2%
520.000-Insurance	93,600	107,517	103,615	66,902	99,922	109,990	10,068	10.1%
550.000-Printing and Binding	2,780	2,997	3,883	3,795	3,883	4,450	567	14.6%
560.000-Postage	3,400	1,721	2,800	1,887	2,800	6,000	3,200	114.3%
570.000-Other Purchased Services	-	-	-	-	-	-	-	n/a
580.000-Travel	1,100	189	1,140	54	1,140	275	(865)	-75.9%
610.000-General Supplies	1,150	403	800	320	800	600	(200)	-25.0%
735.000-Tech: Equip/Hardware	-	719	-	-	-	-	-	n/a
Total Expenditure	504,300	482,589	589,118	522,703	621,777	677,648	55,871	9.0%
Net General Fund	(504,300)	(482,589)	(589,118)	(522,703)	(621,777)	(677,648)	(55,871)	9.0%

Notes:

1. 96% of the total increase over FY26 is due to personnel expenses (mostly health insurance election changes).

	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2027		
						Proposed	Budget	\$ Change
Expenditure								
190.000-Board member payments	16,500	1,000	13,800	2,550	11,800	4,600	(7,200)	-61.0%
190.001-City Council payments	12,500	12,500	12,500	12,500	12,500	12,500	-	0.0%
220.000-Social Security	956	956	956	956	956	956	-	0.0%
225.000-Act 76 Childcare Tax	-	-	41	41	41	41	-	0.0%
320.000-Legal Services	-	-	-	-	3,600	-	(3,600)	-100.0%
330.000-Professional Services	32,114	16,794	33,608	18,460	28,739	28,981	242	0.8%
500.000-Training, Conferences, Dues	17,563	15,648	17,563	15,968	18,364	18,822	458	2.5%
540.000-Advertising	1,200	284	1,200	-	900	900	-	0.0%
580.000-Travel	500	-	500	-	250	250	-	0.0%
610.000-General Supplies	2,000	1,463	2,075	767	2,000	1,200	(800)	-40.0%
831.000-Special or New Programs	-	-	20,000	10,182	20,000	20,000	-	0.0%
Total Expenditure	83,333	48,646	102,244	61,424	99,150	88,251	(10,900)	-11.0%
Net General Fund	(83,333)	(48,646)	(102,244)	(61,424)	(99,150)	(88,251)	10,900	-11.0%

Notes:

1. Removed costs associated with Governance Committee.
2. If another effort on increased engagement is desired, could use \$10k in special or new programs.

	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2027		
						Proposed	Budget	\$ Change
Revenues								
020.003-Use of Vault	-	27	50	54	25	50	25	100.0%
020.004-Recording Fees	86,000	47,589	55,000	56,487	55,000	55,000	-	0.0%
020.010-Printing and Duplication Services	5,590	288	4,000	411	1,000	500	(500)	-50.0%
020.011-Online Land Records	-	70	-	628	150	800		
020.013-Sales of Certified Copy	7,200	720	6,000	1,340	1,000	1,000	-	0.0%
020.023-Records Preservation	-	17,248	-	20,511	15,000	-	(15,000)	-100.0%
030.001-Liquor Licenses	2,875	2,250	2,875	2,055	2,500	2,000	(500)	-20.0%
030.002-Hunting and Fishing	-	-	10	5	10	-	(10)	-100.0%
030.003-Marriage Licenses	624	240	630	495	250	500	250	100.0%
030.004-Animal Licenses	2,500	3,150	2,700	3,842	3,000	3,800	800	26.7%
030.005-Green Mountain Passport	120	116	100	156	100	150	50	50.0%
030.006-DMV Registrations	99	6	99	39	-	-	-	n/a
098.000-Misc Revenue	-	4,700	-	-	-	-	-	n/a
Total Revenues	105,008	76,404	71,464	86,023	78,035	63,800	(14,235)	-18.2%
Expenditure								
110.000-Regular Salaries	162,764	164,685	157,132	159,733	151,619	157,098	5,479	3.6%
120.000-Part Time Salaries	2,785	3,151	7,426	3,014	10,024	6,100	(3,924)	-39.1%
130.000-Overtime	434	235	453	1,145	470	736	265	56.4%
210.000-Group Insurance	51,149	21,912	30,302	51,064	37,371	37,655	284	0.8%
220.000-Social Security	12,790	12,794	12,919	12,592	12,682	12,542	(141)	-1.1%
225.000-Act 76 Childcare Tax	-	26	557	530	547	541	(6)	-1.1%
230.000-Retirement	15,627	15,673	15,396	15,529	15,172	15,872	700	4.6%
290.000-Other Employee Benefits	-	-	700	700	800	800	-	0.0%
330.000-Professional Services	-	-	192	252	486	2,744	2,259	465.0%
430.000-R&M Vehicles and Equipment	50	-	50	-	50	-	(50)	-100.0%
442.000-Rental of Vehicles or Equipment	2,664	-	-	-	-	-	-	n/a
500.000-Training, Conferences, Dues	3,000	2,198	3,000	2,774	2,000	2,000	-	0.0%
505.000-Technology Subscriptions, Licenses	15,000	3,154	4,200	4,284	4,300	4,457	157	3.7%

	2027							
	Proposed							
	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	Budget	\$ Change	% Change
550.000-Printing and Binding	1,000	817	1,500	574	1,500	500	(1,000)	-66.7%
560.000-Postage	500	377	500	325	400	3,400	3,000	750.0%
570.023-Records Preservation	-	16,432	-	(4)	15,000	-	(15,000)	-100.0%
580.000-Travel	1,738	1,367	500	879	500	1,000	500	100.0%
610.000-General Supplies	5,250	1,829	3,776	2,688	2,000	2,000	-	0.0%
735.000-Technology: Hardware, Software, Equipment	-	-	2,000	3,199	-	-	-	n/a
820.000-Election Expenses	32,000	17,939	15,867	4,906	14,000	14,000	-	0.0%
Total Expenditure	306,750	262,588	256,470	264,184	268,921	261,444	(7,477)	-2.8%
<i>Net General Fund</i>	(201,742)	(186,184)	(185,006)	(178,161)	(190,886)	(197,644)	(6,758)	3.5%

Notes:

1. This budget assumes the potential of covering 100% of annual meeting costs.

	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2027		
						Proposed Budget	\$ Change	% Change
Revenues								
Contribution from WWTF	14,000	14,000	-	-	-	-	-	n/a
Total Revenues	14,000	14,000	-	-	-	-	-	n/a
Expenditure								
330.000-Professional Services	100,000	169,301	118,981	115,012	140,016	153,324	13,308	9.5%
432.000-R&M Technology	5,000	-	5,000	-	5,000	5,000	-	0.0%
505.000-Technology Subscription, Licenses	25,000	56,657	63,026	66,838	41,785	56,189	14,404	34.5%
735.000-Technology: Hardware, Software, Equipment	23,650	33,248	41,604	12,216	24,750	24,000	(750)	-3.0%
Total Expenditure	153,650	259,205	228,611	194,066	211,551	238,513	26,962	12.7%
<i>Net General Fund</i>	<i>(139,650)</i>	<i>(245,205)</i>	<i>(228,611)</i>	<i>(194,066)</i>	<i>(211,551)</i>	<i>(238,513)</i>	<i>(26,962)</i>	<i>12.7%</i>

Notes:

1. IT management costs have increased more than budgeted in prior years; this budget is what has been quoted by the current IT provider.

	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2027		
						Proposed	Budget	\$ Change
Expenditure								
330.000-Professional Services	-	-	89,068	90,016	94,575	144,415	49,840	52.7%
505.000-Technology Subscription, Licenses	-	1,500	500	1,035	1,500	3,475	1,975	131.7%
900.000-Transfer between Town/City	77,810	77,810	-	-	-	-	-	n/a
Total Expenditure	77,810	79,310	89,568	91,051	96,075	147,890	51,815	53.9%
<i>Net General Fund</i>	(77,810)	(79,310)	(89,568)	(91,051)	(96,075)	(147,890)	(51,815)	53.9%

Notes:

1. Transitioning to new mapping service post-reappraisal, \$3475 is one time setup cost for this.

Costing Center Summary

110-15-10 - Assessing

Previous Costing Center	110-15-10 - Assessing	Budget Year	2027
Entity	Town	Accounting Reference	110-15-10
Department	15 - Assessing - Town	Approved	No
Stage	Board Review	Manager	Karen Lemnah (klemnah)

Narrative

TECHNOLOGY, SUBSCRIPTION, LICENSING

New fees added to CAI Technologies due to an additional \$3,000 annual fee for the city mapping system. There is also a one-time start-up fee to the CAI mapping system for the city setup. An additional \$75.00 for the VALA conference in anticipation for the Assistant Assessor to attend alongside the Assessor. A contingency amount of \$500 for training courses for the new Assistant Assessor.

Description

New Initiatives

Fiscal year 2027 will be about learning to utilize the various functions of the new valuation software to its fullest capacity. Ex. generating various reports for sales data, property data, and other related reports as needed. Address questions from public about new assessments, which will be ongoing for a while. Onboarding of Assistant Assessor due to contracting with the city.

Goals and Priorities

The main goals for 2027 are as follows:

1. Continue learning and acclimating to the new valuation software after the 2026 reappraisal is completed.
2. Continue educating and answering questions from the public pertaining to the new assessments from the 2026 reappraisal.
3. Continue training and onboarding the Assistant Assessor.

Costing Center

210-16-10 - Community Development

								2027		
		2024 Budget		2024 Actual		2025 Budget		2025 Actual	2026 Budget	Proposed
Revenues									Budget	% Change
030.008-License and Zoning Fees		39,000	76,720	47,000	43,330	75,000	45,000	(30,000)		-40.0%
091.000-Transfer btwn Funds		40,158	-	-	-	-	-	-		n/a
Total Revenues		79,158	76,720	47,000	43,330	75,000	45,000	(30,000)		-40.0%
Expenditure										
110.000-Regular Salaries		256,708	202,758	223,763	219,440	225,773	234,543	8,770		3.9%
130.000-Overtime		-	38	-	-	-	-	-		n/a
190.000-Board member payments		15,600	7,300	14,400	8,550	9,600	9,600	-		0.0%
210.000-Group Insurance		89,186	23,412	33,625	55,615	59,616	70,667	11,051		18.5%
220.000-Social Security		20,281	16,488	18,142	17,883	18,624	19,286	662		3.6%
225.000-Act 76 Childcare Tax		-	30	783	696	803	832	29		3.6%
230.000-Retirement		23,328	17,981	21,347	18,152	19,374	20,256	882		4.6%
290.000-Other Employee Benefits		-	-	1,050	1,050	1,200	1,200	-		0.0%
320.000-Legal Services		6,000	22,451	16,978	12,807	17,000	17,000	-		0.0%
330.000-Professional Services		40,760	17,233	25,780	14,004	23,560	23,666	107		0.5%
500.000-Training, Conferences, Dues		4,700	1,831	5,890	4,181	4,630	5,800	1,170		25.3%
505.000-Technology Subscription, Licenses		360	-	600	-	600	600	-		0.0%
530.000-Communications		5,660	502	1,320	-	1,080	-	(1,080)		-100.0%
540.000-Advertising		1,350	687	3,650	1,434	2,600	2,300	(300)		-11.5%
550.000-Printing and Binding		1,000	2,685	1,000	556	3,000	3,000	-		0.0%
560.000-Postage		280	165	350	-	2,350	2,700	350		14.9%
580.000-Travel		6,600	2,840	8,400	3,521	5,800	5,800	-		0.0%
610.000-General Supplies		1,000	53	3,000	336	3,000	2,000	(1,000)		-33.3%
810.111-Bike/Walk Committee		10,000	4,052	10,000	6,783	10,000	10,000	-		0.0%

						2027		Proposed	
	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	Budget	\$ Change	% Change	
899.000-Matching Grant Funds	-	-	6,000	-	17,000	9,500	(7,500)	-44.1%	
Total Expenditure	482,813	320,506	396,078	365,009	425,610	438,750	13,140	3.1%	
Net General Fund	(403,655)	(243,786)	(349,078)	(321,679)	(350,610)	(393,750)	(43,140)	12.3%	

Notes:

1. Dedicated funding for litigation is not included. This may cost a total of \$40,000 between FY26 and FY27.
2. Legal expense breakdown for cannabis related fees: FY23 \$5,188.40, FY24 \$21,684.29, FY25 \$4,549.90, FY26 to date 11/30/25 \$6,101.12

Costing Center

210-17-10 - Economic Development

	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2027		
						Proposed	Budget	\$ Change
	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget			
Revenues								
050.000-Event Donations	4,000	-	-	-	-	-	-	n/a
Total Revenues	4,000	-	-	-	-	-	-	n/a
Expenditure								
NEW 330.000-Professional Services	-	-	-	-	-	30,000	30,000	n/a
800.000-Appropriations to other agencies	-	-	-	-	-	-	-	n/a
831.000-Special or New Programs	5,000	4,328	-	-	-	-	-	n/a
850.000-Community Events and Celebrations	15,000	1,676	-	28	-	-	-	n/a
899.000-Matching Grant Funds	20,000	-	-	-	-	-	-	n/a
Total Expenditure	40,000	6,005	-	28	-	30,000	30,000	n/a
Net General Fund	(36,000)	(6,005)	-	(28)	-	(30,000)	(30,000)	n/a

Notes:

	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2027 Proposed Budget	\$ Change	% Change
Expenditure								
500.000-Training, Conferences, Dues	2,000	-	-	-	-	-	-	n/a
530.000-Communications	1,560	-	-	-	-	-	-	n/a
800.106-Essex Rescue	190,620	190,620	196,338	196,338	207,140	207,140	-	0.0%
800.107-Essex Jct. Cemetery Association	20,000	20,000	20,000	20,000	20,000	20,000	-	0.0%
800.10X-Essex Police Dept.	2,763,113	2,763,113	2,841,023	2,653,091	3,008,353	3,289,457	281,104	9.3%
Total Expenditure	2,977,293	2,973,733	3,057,361	2,869,429	3,235,493	3,516,597	281,104	8.7%
<i>Net General Fund</i>	(2,977,293)	(2,973,733)	(3,057,361)	(2,869,429)	(3,235,493)	(3,516,597)	(281,104)	8.7%

Notes:

Costing Center Summary

110-15-10 - Assessing

Budget Prior Year Comparison

Object	Changes	Percent Change	2026 Amount	2027 Amount
Revenues				
090.000-Transfer between Town/City	Increased	52.70 %	94,575	144,415
Total Revenues		52.70 %	94,575	144,415
Expenditure				
110.000-Regular Salaries	Increased	71.18 %	107,757	184,454
120.000-Part Time Salaries	Not used this year		43,387	-
210.000-Group Insurance	Increased	74.59 %	33,469	58,432
220.000-Social Security	Increased	22.02 %	12,354	15,074
230.000-Retirement	Increased	22.12 %	13,654	16,674
290.000-Other Employee Benefits	Increased	90.91 %	330	630
500.000-Training, Conferences, Dues	Increased	52.05 %	1,095	1,665
505.000-Tech. Subscription, Licenses	Increased	53.33 %	7,500	11,500
580.000-Travel	Unchanged	0.00 %	300	300
610.000-General Supplies	Unchanged	0.00 %	100	100
Total Expenditure		31.32 %	219,946	288,829

Costing Center Budget with Notes

110-20-14 - Police, Patrol

Objects	Comments	Object Subtotals	2027 Budget
Revenues			
090 Transfer between Town/Village			
090.000-Transfer between Town/City	City Contribution per Agreement	1,515,084	
090.000-Transfer between Town/City	Police Agreement Indirect Costs 3.5%	53,028	
		<hr/>	<hr/>
		1,568,112	
Total 090 Transfer between Town/Village (as revenue)			1,568,112
Total Revenues			1,568,112
Expenditure			
100 Salaries			
110.000-Regular Salaries		2,183,950	
120.000-Part Time Salaries		62,550	
130.000-Overtime		298,185	
199.000-Allowance for Vacancies	12% Vacancy Allowance	(430,422)	
199.000-Allowance for Vacancies		<hr/>	<hr/>
		(430,422)	
Total 100 Salaries			2,114,263
200 Benefits			
210.000-Group Insurance		546,240	
220.000-Social Security		208,227	
230.000-Retirement		280,794	
290.000-Other Employee Benefits		6,900	
Total 200 Benefits			1,042,161
Total Expenditure			3,156,424
Net Total			(1,588,312)

Costing Center Budget with Notes

110-20-11 - Police, Administration

Objects	Comments	Object Subtotals	2027 Budget
Revenues			
090 Transfer between Town/Village			
090.000-Transfer between Town/City	Contribution per Police Agreement	490,730	
090.000-Transfer between Town/City	Police Agreement Indirect Cost 3.5%	17,175	
		<hr/>	<hr/>
		507,905	
Total 090 Transfer between Town/Village (as revenue)			507,905
Total Revenues			507,905
Expenditure			
100 Salaries			
110.000-Regular Salaries		696,193	
120.000-Part Time Salaries		40,218	
130.000-Overtime		1,361	
Total 100 Salaries			737,772
200 Benefits			
210.000-Group Insurance		140,964	
220.000-Social Security		61,406	
230.000-Retirement		80,341	
290.000-Other Employee Benefits		1,875	
Total 200 Benefits			284,586
Total Expenditure			1,022,358
Net Total			(514,453)

Costing Center Budget with Notes

110-41-13 - Buildings - Police Station

Objects	Comments	Object Subtotals	2027 Budget
Revenues			
090 Transfer between Town/Village			
090.000-Transfer between Town/City	Police Agreement	67,899	
090.000-Transfer between Town/City	Police Agreement Indirect Cost 3.5%	2,376	
			<u>70,275</u>
Total 090 Transfer between Town/Village (as revenue)			70,275
Total Revenues			70,275
Expenditure			
300-699 Operating Expenses			
400.000-Contracted Services	Increase to cleaning service contract, trash removal contract, mechanical service contract, temperature controls contract, fire alarm service contract, fire protection backflow preventer contract, and new for this year a lawn maintenance contract adding \$9,700 to this years budget.	53,511	
410.000-Water & Sewer Charges		2,921	
431.000-R&M Buildings & Grounds	Maintenance and upgrades as needed	22,000	
530.000-Communications	Phones, Data, and internet. This facility has an extensive data network to communicate with other law enforcement agencies.	17,125	
610.000-General Supplies		200	
621.000-Natural Gas/Heating	The building is heated solely by natural gas.	6,700	
622.000-Electricity	Electrical use for day-to-day functioning is offset with solar.	39,000	
Total 300-699 Operating Expenses		141,457	
Total Expenditure			141,457
Net Total			(71,182)

Costing Center Budget with Notes

110-20-15 - Police, Animal Control

Objects	Comments	Object Subtotals	2027 Budget
Revenues			
090 Transfer between Town/Village			
090.000-Transfer between Town/City	City Contribution per Agreement	25,966	
090.000-Transfer between Town/City	Police Agreement Indirect Costs 3.5%	909	
		<hr/>	<hr/>
			26,875
Total 090 Transfer between Town/Village (as revenue)			26,875
Total Revenues			26,875
Expenditure			
300-699 Operating Expenses			
330.000-Professional Services	Contracted Animal Control with Heart Wildlife Removal	48,096	
570.000-Other Purchased Services	Humane Society Kennel costs	6,000	
		<hr/>	<hr/>
Total 300-699 Operating Expenses			54,096
Total Expenditure			54,096
Net Total			(27,221)

Costing Center Budget with Notes

110-20-12 - Police, Dispatch

Objects	Comments	Object Subtotals	2027 Budget
Revenues			
090 Transfer between Town/Village			
090.000-Transfer between Town/City	City Contribution per Police Agreement	310,788	
090.000-Transfer between Town/City	Police Agreement Indirect Cost 3.5%	10,877	
		<hr/>	<hr/>
			321,665
Total 090 Transfer between Town/Village (as revenue)			321,665
Total Revenues			321,665
Expenditure			
100 Salaries			
110.000-Regular Salaries		355,097	
120.000-Part Time Salaries		24,960	
130.000-Overtime		66,234	
Total 100 Salaries			446,291
200 Benefits			
210.000-Group Insurance		126,601	
220.000-Social Security		35,827	
230.000-Retirement		37,557	
290.000-Other Employee Benefits		1,200	
Total 200 Benefits			201,185
Total Expenditure			647,476
Net Total			(325,811)

Costing Center Budget with Notes

110-20-13 - Police, Investigations Div

Objects	Comments	Object Subtotals	2027 Budget
Revenues			
090 Transfer between Town/Village			
090.000-Transfer between Town/City	City Contribution per Agreement	379,535	
090.000-Transfer between Town/City	Police Agreement Indirect Cost 3.5%	13,282	
		<hr/>	<hr/>
		392,817	
Total 090 Transfer between Town/Village (as revenue)			392,817
Total Revenues			392,817
Expenditure			
100 Salaries			
110.000-Regular Salaries		547,173	
130.000-Overtime		37,454	
Total 100 Salaries		<hr/>	584,627
200 Benefits			
210.000-Group Insurance		91,842	
220.000-Social Security		47,574	
230.000-Retirement		65,155	
290.000-Other Employee Benefits		1,500	
Total 200 Benefits		<hr/>	206,071
Total Expenditure		<hr/>	790,698
Net Total		<hr/>	(397,881)

Costing Center Budget with Notes

110-20-10 - Police, Operating

Objects	Comments	Object Subtotals	2027 Budget
Revenues			
020 Charges for Services			
020.018-Special Police Services	Municipal Ticket Revenue, DEA Overtime Reimbursements, Record fees		30,000
020.019-VIN Verifications	\$5/VIN for businesses		200
Total 020 Charges for Services			30,200
040-042 Intergovernmental			
040.800-OJP - Ballistic Vest Grant			2,500
041.000-Intergov: State and Other Gra	DHSP & DRE		8,000
Total 040-042 Intergovernmental			10,500
070 Sale of Assets			
070.000-Proceeds from Sale of Assets	Assumes sale of 2 vehicles at 10% of new vehicle value.		12,400
Total 070 Sale of Assets			12,400
090 Transfer between Town/Village			
090.000-Transfer between Town/City	City contribution per agreement	388,215	
090.000-Transfer between Town/City	Police Agreement Indirect Cost 3.5%	13,588	
Total 090 Transfer between Town/Village (as revenue)			401,803
099 Use of Fund Balance/Reserves			
099.000-Use of Fund Balance/Reserves	Using 50.32% of body cameras and Taser budget lines from #505 here.		23,648
Total 099 Use of Fund Balance/Reserves			23,648
Total Revenues			478,551
Expenditure			
300-699 Operating Expenses			
320.000-Legal Services			7,500
330.000-Professional Services	Towing, Shredding, Polygraph, consulting, translation	4,820	
330.000-Professional Services	Community Outreach	70,425	
330.000-Professional Services	Equity and Inclusion work	2,500	
330.000-Professional Services	Employee Wellness App (Lexipol)	5,039	
			82,784
430.000-R&M Vehicles & Equip.	Vehicle Maintenance, ie tires, oil changes, inspections, washing. Bicycle maintenance.		36,500
432.000-R&M Technology	In car mobile hot spot fees		18,000
442.000-Rental of Vehicles or Equip.	Copiers		5,782
500.000-Training, Conferences, Dues	Dues, Meetings, Conferences (IACP, VACOP, RAD, NTOA, etc)	4,000	
500.000-Training, Conferences, Dues	Training Ammunition, Taser Cartridges	6,000	
500.000-Training, Conferences, Dues	Lexipol Online Training	4,320	
500.000-Training, Conferences, Dues	Instructional fees	19,680	
			34,000

Costing Center Budget with Notes

110-20-10 - Police, Operating

Objects	Comments	Object Subtotals	2027 Budget
505.000-Tech. Subscription, Licenses	Body Cameras, In Car Cameras, video maintenance and storage fees	22,263	
505.000-Tech. Subscription, Licenses	Office 365 Licensing	9,600	
505.000-Tech. Subscription, Licenses	Fingerprint Machine Support	3,313	
505.000-Tech. Subscription, Licenses	Ninja Device Monitoring	4,000	
505.000-Tech. Subscription, Licenses	Evidence Management Software	9,846	
505.000-Tech. Subscription, Licenses	In Car Video System	-	
505.000-Tech. Subscription, Licenses	Other Software and IT Licenses	5,476	
505.000-Tech. Subscription, Licenses	Civic Plus Records Module-Town pays other half	6,000	
505.000-Tech. Subscription, Licenses	Valcour Crime Reporting/Mapping System	10,000	
505.000-Tech. Subscription, Licenses	Tasers	24,733	
505.000-Tech. Subscription, Licenses	Mitel replacements (from IT) (\$150/mth for site = \$1,800) plus 62 phones @ \$19 per month = \$14,136	15,936	
			111,167
520.000-Insurance	Unemployment	-	
520.000-Insurance	Property and Liability	82,395	
520.000-Insurance	Workers Comp	126,975	
			209,370
530.000-Communications	Cellphones	10,300	
530.000-Communications	Police Radios (3 new Portable Radios/yr for next 5 years (\$5000 ea), plus one mobile this year (\$7500) plus maintenance fees)	26,500	
530.000-Communications	Tower lease (Brigham Hill split with EFD)	3,768	
530.000-Communications	Tower Lease (South Hill split with EFD, ESR, UJFD, CCSO)	5,445	
			46,013
540.000-Advertising	Social Media sharing, job fairs	100	
550.000-Printing & Binding	Business cards, envelopes, letterhead, signs	1,000	
580.000-Travel	Travel to IACP Conference, other travel for training	9,500	
610.000-General Supplies	Office Supplies, etc	10,000	
611.000-Small Tools & Equipment	First Aid, Training Supplies, Evidence Bags, etc	8,000	
612.000-Uniforms	Dry Cleaning	6,100	
612.000-Uniforms	Uniform/Equipment Allowances per contract, \$450 per officer (x30), \$550 per detective (x8)	17,900	
612.000-Uniforms	Bullet Resistant Vests (1/2 paid by grant)	5,000	
612.000-Uniforms	Replacements, new issue of uniforms	18,950	
			47,950
613.000-Program Supplies	K9 Food, Insurance, License, Medical, Training	4,500	
626.000-Fuel	As of 9/30 - amount based on historical average of \$2,959/month over 15 months of historical. This expense was formerly represented in Buildings - PW Garage Complex	35,515	
			667,681
Total 300-699 Operating Expenses			
700 Capital or Property Objects			
735.000-Tech: Hardware, Software, Equ	Hardware (Desktops, Laptops, Servers, Media)	20,000	
751.000-Vehicle Purchases	Replacement of two patrol vehicles with Hybrids of same model (\$50k ea).	100,000	

Costing Center Budget with Notes

110-20-10 - Police, Operating

Objects	Comments	Object Subtotals	2027 Budget
751.000-Vehicle Purchases	Vehicle fit up costs \$11.5k each (x2), (Transfer of used equipment to new vehicles instead of full replacement) (previously in R&M Veh. & Equip)	23,000	<u>123,000</u>
Total 700 Capital or Property Objects			143,000
820-850 Program & Event Expenses			
830.000-Regular Programs	Community Liaison Programs, such as National Night Out, etc.	5,000	<u>5,000</u>
Total 820-850 Program & Event Expenses			5,000
910 Transfer between funds (as exp)			
910.000-Transfer between funds (non- CJC Contribution		30,000	<u>30,000</u>
910.000-Transfer between funds (non- CJC Building rent		16,200	<u>16,200</u>
Total 910 Transfer between funds (as expense)			46,200
950-975 Debt Service			
970.901-Police Lease Principal	Replacement of one unmarked detective vehicle with a leased vehicle - completed in FY26	-	<u>-</u>
975.901-Police Lease Interest		-	<u>-</u>
Total 950-975 Debt Service			-
Total Expenditure			861,881
Net Total			(383,330)

						2027			
	2024 Budget		2024 Actual		2025 Budget	2025 Actual	2026 Budget	Proposed	
Expenditure								Budget	% Change
800.101-Chittenden County Regional Planning Commission	13,225	13,225	13,720	13,720	19,712	16,269	(3,443)	-17.5%	
800.102-Green Mountain Transit	244,355	244,355	249,615	249,615	311,638	314,996	3,358	1.1%	
800.103-County Tax	54,553	24,418	58,604	64,982	73,911	71,767	(2,144)	-2.9%	
800.104-Chamber of Commerce	950	935	965	965	995	1,025	30	3.0%	
800.105-GBIC	3,500	3,500	-	-	3,750	3,750	-	0.0%	
800.110-Essex Community Historical Society	-	-	-	-	2,000	2,000	-	0.0%	
800.109-Winooski Valley Park District	30,300	30,300	31,472	31,472	33,895	36,911	3,016	8.9%	
Total Expenditure	346,883	316,733	354,376	360,754	445,901	446,718	817	0.2%	
<i>Net General Fund</i>	(346,883)	(316,733)	(354,376)	(360,754)	(445,901)	(446,718)	(817)	0.2%	

Notes:

1. CCRPC is a reduction from the prior year due to an error that was previously using the Town's equalized grand list amount rather than the City's for calculating the City share. This was corrected in FY26 which will result in a lower actual cost than budgeted.

Costing Center

210-25-10 - Fire

							2027		
	2024 Budget		2024 Actual		2025 Budget		Proposed	Budget	\$ Change
Revenues									
098.000-Miscellaneous Revenue	10	10	-	-	-	-	-	-	n/a
Total Revenues	10	10	-	-	-	-	-	-	n/a
Expenditure									
120.000-Part Time Salaries	216,000	224,067	302,400	269,348	315,000	327,600	12,600	12,600	4.0%
210.000-Group Insurance	3,600	2,688	3,400	2,677	3,400	3,400	-	-	0.0%
220.000-Social Security	16,524	17,188	23,134	20,651	24,098	25,061	964	964	4.0%
225.000-Act 76 Childcare Tax	-	20	998	913	1,040	1,081	42	42	4.0%
260.000-Workers Comp insurance	20,000	16,454	20,000	13,113	20,000	15,000	(5,000)	(5,000)	-25.0%
290.000-Other Employee Benefits	1,000	864	1,000	3,364	1,000	1,000	-	-	0.0%
330.000-Professional Services	7,000	3,157	7,000	6,481	6,000	6,000	-	-	0.0%
430.000-R&M Vehicles and Equipment	26,000	20,270	26,000	55,103	25,000	25,000	-	-	0.0%
431.000-R&M Buildings and Grounds	-	280	-	-	-	-	-	-	n/a
500.000-Training, Conferences, Dues	5,500	6,840	7,000	11,113	7,000	8,000	1,000	1,000	14.3%
505.000-Technology Subscription, licenses	7,000	220	8,000	7,082	8,000	8,000	-	-	0.0%
530.000-Communications	2,600	2,721	3,361	1,312	4,500	3,500	(1,000)	(1,000)	-22.2%
570.000-Other Purchased Services	11,000	13,889	11,000	20,478	11,000	11,000	-	-	0.0%
610.000-General Supplies	4,000	5,384	4,000	5,228	4,000	4,000	-	-	0.0%
611.000-Small Tools and Equipment	45,000	41,332	45,000	46,272	45,000	45,000	-	-	0.0%
612.000-Uniforms	30,000	30,326	32,000	18,564	32,000	34,000	2,000	2,000	6.3%
613.000-Program Supplies	6,000	3,258	7,500	13,631	7,500	7,500	-	-	0.0%
626.000-Gasoline	6,000	4,150	6,500	4,671	6,500	6,500	-	-	0.0%
750.000-Machinery and Equipment	20,000	26,307	22,000	13,637	22,000	22,000	-	-	0.0%
920.000-Transfer between funds (capital)	118,260	118,260	-	-	-	-	-	-	n/a
Total Expenditure	545,484	537,675	530,292	513,638	543,037	553,642	10,605	10,605	2.0%
Net General Fund	(545,474)	(537,665)	(530,292)	(513,638)	(543,037)	(553,642)	(10,605)	(10,605)	2.0%

Notes:

1. FY26 call volume expected to be up about 20%.

	2027							
	Proposed							
	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	Budget	\$ Change	% Change
Revenues								
020.000-Charges for Services	12,479	7,767	9,500	6,475	8,670	5,503	(3,167)	-36.5%
050.001-Memorial Day Parade	-	-	-	-	-	-	-	n/a
090.000-Transfer between Town/Village	-	-	-	-	-	-	-	n/a
091.000-Transfer between funds	-	1,500	-	-	-	-	-	n/a
Total Revenues	12,479	9,267	9,500	6,475	8,670	5,503	(3,167)	-36.5%
Expenditure								
110.000-Regular Salaries	395,062	392,843	461,786	455,535	436,934	420,662	(16,272)	-3.7%
120.000-Part Time Salaries	-	3,835	-	5,218	-	-	-	n/a
130.000-Overtime	-	-	-	-	-	-	-	n/a
210.000-Group Insurance	162,427	151,163	189,293	222,266	217,195	144,659	(72,536)	-33.4%
220.000-Social Security	30,453	30,371	35,603	35,016	33,731	35,035	1,304	3.9%
225.000-Act 76 Childcare Tax	-	56	1,536	1,339	1,455	1,511	56	3.9%
230.000-Retirement	33,729	33,674	40,590	35,062	33,819	35,271	1,453	4.3%
290.000-Other Employee Benefits	-	-	2,100	3,150	2,400	2,400	-	0.0%
330.000-Professional Services	1,764	496	21,424	11,719	11,764	11,764	-	0.0%
442.000-Rental of Vehicles or Equipment	-	713	1,776	1,899	1,776	1,776	-	0.0%
500.000-Training, Conferences, Dues	6,068	2,791	3,155	2,693	2,873	2,742	(131)	-4.6%
505.000-Technology Subscription, Licenses	10,825	12,072	-	11,701	-	-	-	n/a
530.000-Communications	1,980	2,607	2,640	2,336	2,160	2,160	-	0.0%
540.000-Advertising	3,000	3,000	-	12	-	-	-	n/a
550.000-Printing and Binding	-	-	-	-	-	-	-	n/a
561.000-Credit Card Processing Fees	-	220	200	368	200	-	(200)	-100.0%
610.000-General Supplies	7,200	5,180	15,000	11,342	15,000	15,000	-	0.0%
735.000-Technology: Hardware, Software, Equipment	-	-	-	-	-	-	-	n/a
832.000-Scholarships	4,000	4,000	4,000	4,000	4,000	4,000	-	0.0%
850.000-Community Events & Celebrations	17,500	17,500	17,500	17,344	-	-	-	n/a
910.000-Transfer to Other Funds	-	-	-	-	17,500	42,500	25,000	142.9%
Total Expenditure	674,007	660,522	796,603	821,001	780,807	719,481	(61,326)	-7.9%
Net General Fund	(661,528)	(651,256)	(787,103)	(814,527)	(772,136)	(713,977)	58,159	-7.5%

Notes:

1. 25% of salary & benefits for two employees moved to Program Fund for FY26; will be increased to 50% in FY27.
2. Increase 4th of July by \$5,000 for a total of \$15,000.
3. \$20,000 for community events similar to Meet Me on Main - 4 events at \$5,000 each.

Costing Center

210-30-12 - EJRP, Parks and Facilities

							2027	Proposed	Budget	\$ Change	% Change
	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget						
Revenues											
091.000-Transfer between funds	-	-	1,500	1,500	1,500	1,500	1,500	-	-	0.0%	
Total Revenues	-	-	1,500	1,500	1,500	1,500	1,500	-	-	0.0%	
Expenditure											
110.000-Regular Salaries	139,627	141,265	143,767	144,351	129,489	135,104	5,615	4.3%			
120.000-Part Time Salaries	46,574	64,633	56,341	58,872	66,335	65,292	(1,043)	-1.6%			
130.000-Overtime	-	1,592	-	646	-	-	-	n/a			
210.000-Group Insurance	38,170	31,891	40,769	37,355	64,535	76,475	11,940	18.5%			
220.000-Social Security	14,337	16,252	15,400	15,542	15,082	15,432	350	2.3%			
225.000-Act 76 Childcare Tax	-	54	664	685	651	666	15	2.3%			
230.000-Retirement	14,033	13,986	14,447	13,926	12,484	13,161	677	5.4%			
290.000-Other Employee Benefits	-	-	700	350	800	800	-	0.0%			
330.000-Professional Services	12,573	12,991	12,603	22,175	16,049	18,500	2,451	15.3%			
431.000-R&M Buildings and Grounds	4,532	4,699	12,013	10,995	11,577	10,995	(583)	-5.0%			
441.000-Rental of Land or Buildings	500	500	500	500	500	500	-	0.0%			
442.000-Rental of Vehicles or Equipment	4,743	2,356	2,925	-	2,207	-	(2,207)	-100.0%			
500.000-Training, Conferences, Dues	3,902	3,239	2,000	235	2,000	2,000	-	0.0%			
505.000-Tech. Subs/Licenses	-	-	-	-	-	-	-	n/a			
530.000-Communications	1,320	-	1,320	495	1,080	1,080	-	0.0%			
610.000-General Supplies	28,759	23,215	30,000	30,289	27,681	32,289	4,608	16.6%			
626.000-Gasoline	1,500	3,601	1,500	3,313	4,500	3,313	(1,187)	-26.4%			
Total Expenditure	310,569	320,274	334,950	339,729	354,970	375,605	20,635	5.8%			
Net General Fund	(310,569)	(320,274)	(334,950)	(339,729)	(354,970)	(374,105)	(19,135)	5.4%			

Notes:

	2023 Budget	2023 Actual	2024 Budget	2025 Actual	2026 Budget	2027		
						Proposed	Budget	\$ Change
Expenditure								
110.000-Regular Salaries	26,167	5,425	-	-	-	-	-	n/a
210.000-Group Insurance	13,055	-	-	-	-	-	-	n/a
220.000-Social Security	2,048	415	-	-	-	-	-	n/a
225.000-Act 76 Childcare	-	-	-	-	-	-	-	n/a
230.000-Retirement	2,254	-	-	-	-	-	-	n/a
290.000-Other Employee Benefits	-	-	-	-	-	-	-	n/a
330.000-Professional Services	20,000	20,012	-	1,300	-	-	-	n/a
500.000-Training, Conferences, Dues	2,000	-	-	1,292	-	-	-	n/a
530.000-Communications	-	776	-	305	-	-	-	n/a
610.000-General Supplies	-	7,207	-	283	-	-	-	n/a
900.000-Transfer between Town/City	50,379	50,382	-	-	-	-	-	n/a
Total Expenditure	115,902	84,218	-	3,180	-	-	-	n/a
Net General Fund	(115,902)	(84,218)	-	(3,180)	-	-	-	n/a

Notes:

1. This budget was moved to EJRP Admin in FY25.

	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2027		
						Proposed	Budget	\$ Change
Revenues								
050.000-Donation Revenue	-	-	-	-	-	-	-	n/a
098.000-Miscellaneous Revenue	500	937	650	1,233	900	900	-	0.0%
Total Revenues	500	937	650	1,233	900	900	-	0.0%
Expenditure								
110.000-Regular Salaries	463,761	429,464	458,449	451,512	475,410	492,939	17,529	3.7%
120.000-Part Time Salaries	125,170	121,221	146,548	137,322	146,132	149,400	3,267	2.2%
190.000-Board Member Payments	-	900	5,500	1,100	2,200	3,300	1,100	50.0%
210.000-Group Insurance	138,896	137,670	158,376	174,585	188,643	191,031	2,388	1.3%
220.000-Social Security	45,552	42,510	46,605	44,483	47,904	49,495	1,591	3.3%
225.000-Act 76 Childcare Tax	-	82	2,010	1,913	2,066	2,135	69	3.3%
230.000-Retirement	48,256	45,678	48,190	44,086	44,755	46,660	1,905	4.3%
250.000-Unemployment Insurance	-	172	-	-	-	-	-	n/a
290.000-Other Employee Benefits	-	-	2,450	2,450	2,800	2,800	-	0.0%
340.000-Technical Services	2,000	1,100	3,000	2,160	3,000	3,000	-	0.0%
442.000-Rental of Vehicles or Equipment	3,000	4,694	3,901	3,936	3,936	4,000	64	1.6%
500.000-Training, Conferences, Dues	5,500	3,106	6,500	6,576	6,000	6,000	-	0.0%
505.000-Technology Subscription, Licenses	12,500	10,360	13,500	12,678	14,797	14,797	-	0.0%
530.000-Communications	2,640	2,585	2,640	2,280	2,160	2,160	-	0.0%
540.000-Advertising	700	-	700	-	700	700	-	0.0%
560.000-Postage	3,000	2,201	3,000	2,639	3,000	3,800	800	26.7%
610.000-General Supplies	14,000	14,068	12,200	12,529	11,200	11,200	-	0.0%
640.201-Adult Collection	50,000	49,507	52,000	51,994	46,000	34,000	(12,000)	-26.1%
640.202-Juvenile Collection	25,000	24,962	26,000	25,995	25,500	17,000	(8,500)	-33.3%
NEW 650.201-Adult Digital Collection	-	-	-	-	-	18,000	18,000	n/a
NEW 650.202-Juvenile Digital Collection	-	-	-	-	-	9,000	9,000	n/a
735.000-Technology: Hardware, Software, Equipment	8,660	9,228	9,000	9,165	7,000	7,000	-	0.0%
750.000-Machinery and Equipment	8,000	8,435	-	-	-	-	-	n/a
755.000-Furniture and Fixtures	-	-	8,000	8,678	7,000	7,000	-	0.0%
840.201-Adult Programs	1,500	1,181	2,000	2,065	2,000	2,000	-	0.0%
840.202-Childrens Programs	4,500	4,588	4,500	4,471	4,500	4,500	-	0.0%
845.000-Employee/Volunteer Recognition	1,500	1,470	1,500	1,509	1,000	1,000	-	0.0%

						2027		
						Proposed		
	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget		Budget	\$ Change
Total Expenditure	964,134	915,181	1,016,569	1,004,126	1,047,704	1,082,917	35,213	3.4%
Net General Fund	(963,634)	(914,244)	(1,015,919)	(1,002,893)	(1,046,804)	(1,082,017)	(35,213)	3.4%

Notes:

1. Created new lines to track digital collections separately from physical collections.
2. Returned collection budget back to FY25 budget.

	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2027		
						Proposed Budget	\$ Change	% Change
Revenues								
020-017 EV Charger	-	-	-	2,711	-	2,500	2,500	n/a
042.006-State Aid to Highways	130,000	125,136	130,000	128,710	125,000	122,220	(2,780)	-2.2%
090.000-Transfer between Town/Village	20,000	40,000	-	-	-	-	-	n/a
098.000-Miscellaneous Revenue	3,500	3,593	2,500	3,389	2,500	2,500	-	0.0%
Total Revenues	153,500	168,729	132,500	134,810	127,500	127,220	(280)	-0.2%
Expenditure								
110.000-Regular Salaries	232,292	208,344	247,092	234,430	218,526	236,400	17,874	8.2%
120.000-Part Time Salaries	21,973	13,315	28,323	27,294	33,920	35,980	2,060	6.1%
130.000-Overtime	26,974	12,849	28,237	13,466	21,342	30,834	9,492	44.5%
190.000-Board Member Payments	3,000	-	3,000	500	3,000	3,000	-	0.0%
210.000-Group Insurance	121,401	112,582	135,833	133,914	124,748	81,169	(43,579)	-34.9%
220.000-Social Security	21,962	18,639	23,615	21,050	21,341	24,019	2,679	12.6%
225.000-Act 76 Childcare Tax	-	42	1,019	801	921	1,036	116	12.6%
230.000-Retirement	22,855	17,971	24,809	21,731	21,732	25,309	3,577	16.5%
250.000-Unemployment Insurance	250	226	432	399	204	383	179	87.7%
260.000-Workers Comp insurance	12,600	16,482	12,600	12,330	15,663	24,229	8,566	54.7%
290.000-Other Employee Benefits	-	-	1,400	700	1,600	1,600	-	0.0%
330.000-Professional Services	18,000	14,140	20,000	27,381	20,000	30,050	10,050	50.3%
410.000-Water and Sewer Charges	3,500	3,575	3,500	3,177	3,800	3,800	-	0.0%
422.000-Snow Removal	21,000	17,576	21,000	24,991	25,000	28,000	3,000	12.0%
425.000-Trash Removal	9,100	13,341	9,500	12,125	9,500	12,000	2,500	26.3%
430.000-R&M Vehicles and Equipment	38,000	118,837	100,000	152,050	120,000	188,000	68,000	56.7%
431.000-R&M Buildings and Grounds	10,000	10,644	10,000	4,626	10,000	10,000	-	0.0%
432.000-R&M Technology	-	-	-	189	-	567	567	n/a
441.000-Rental of Land or Buildings	13,000	9,926	13,000	10,183	13,000	13,000	-	0.0%
442.000-Rental of Vehicles or Equipment	3,000	3,663	3,864	2,996	3,000	3,800	800	26.7%
451.000-Summer Construction Services	300,000	366,319	300,000	197,652	310,000	310,000	-	0.0%
500.000-Training, Conferences, Dues	2,000	180	3,500	426	3,500	3,000	(500)	-14.3%

Costing Center

210-40-12 - PW, Streets

							2027 Proposed		
	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	Budget	\$ Change	% Change	
505.000-Tech. Subs, Licenses	-	-	-	7,914	-	861	861	n/a	
520.000-Insurance	17,800	19,175	17,800	12,954	17,264	20,452	3,188	18.5%	
521.000-Insurance Deductibles	1,000	2,110	1,000	2,570	1,000	1,000	-	0.0%	
530.000-Communications	4,500	4,825	4,500	5,085	5,340	5,040	(300)	-5.6%	
540.000-Advertising	-	92	500	446	500	500	-	0.0%	
571.000-Streetscape Maintenance	20,000	29,184	20,000	20,936	25,000	23,000	(2,000)	-8.0%	
572.000-Traffic Control	33,000	30,378	33,000	40,735	35,000	35,000	-	0.0%	
573.000-Sidewalk and Curb Maintenance	6,000	-	6,000	-	6,000	6,000	-	0.0%	
600.000-Salt, Sand and Gravel	145,000	78,495	165,000	114,552	165,000	165,000	-	0.0%	
605.000-Summer Construction Supplies	45,000	19,226	45,000	24,154	45,000	35,000	(10,000)	-22.2%	
609.000-Safety Supplies	3,000	1,201	3,000	1,275	3,000	3,000	-	0.0%	
610.000-General Supplies	35,000	36,180	35,000	32,500	35,000	35,000	-	0.0%	
610.200-Streetlight Supplies	15,000	26,175	15,000	12,537	20,000	15,000	(5,000)	-25.0%	
612.000-Uniforms	3,510	5,326	2,700	4,632	3,400	3,510	110	3.2%	
621.000-Natural Gas/Heating	4,200	3,504	4,200	3,925	4,200	4,200	-	0.0%	
622.000-Electricity	4,200	20,463	4,500	14,703	25,000	20,000	(5,000)	-20.0%	
622.200-Streetlight Electricity	138,000	141,925	138,000	150,708	142,000	150,000	8,000	5.6%	
626.000-Gasoline/Fuel	42,000	39,475	50,000	39,640	50,000	45,000	(5,000)	-10.0%	
735.000-Tech Equip/Hardware	-	-	-	2,046	-	-	-	n/a	
750.000-Machinery and Equipment	7,000	-	7,000	-	10,000	10,000	-	0.0%	
810.112-Tree Advisory Committee	10,000	4,272	10,000	6,136	10,000	10,000	-	0.0%	
920.000-Transfer between funds (capital)	151,440	151,440	-	-	-	-	-	n/a	
Total Expenditure	1,566,556	1,572,099	1,552,923	1,399,856	1,583,502	1,653,741	70,239	4.4%	
Net General Fund	(1,413,056)	(1,403,370)	(1,420,423)	(1,265,046)	(1,456,002)	(1,526,521)	(70,519)	4.8%	

Notes:

1. Significant increase in R&M Vehicle costs for aging equipment.

Costing Center

210-41-20 - Buildings - 2 Lincoln St

	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2027		
						Proposed	Budget	\$ Change
Revenues								
090.000-Transfer between Town/Village	-	-	-	-	-	-	-	n/a
Total Revenues	-	-	-	-	-	-	-	n/a
Expenditure								
400.000-Contracted Services	3,000	4,944	3,000	1,545	6,000	6,579	579	9.7%
410.000-Water and Sewer Charges	1,500	828	750	761	1,700	1,500	(200)	-11.8%
420.000-Cleaning Services	22,000	15,841	15,000	7,665	18,000	27,132	9,132	50.7%
425.000-Trash Removal	3,600	3,657	4,000	3,979	4,000	4,392	392	9.8%
431.000-R&M Buildings and Grounds	20,000	10,558	5,000	4,599	8,000	7,000	(1,000)	-12.5%
450.000-Construction Services	2,824,514	-	-	-	-	-	-	n/a
505.000-Technology Subscription, Licenses	-	-	-	-	-	2,102	2,102	n/a
530.000-Communications	8,968	13,911	10,600	7,144	7,000	6,959	(41)	-0.6%
610.000-General Supplies	5,000	1,569	2,150	1,242	3,500	1,500	(2,000)	-57.1%
621.000-Natural Gas/Heating	6,500	5,332	5,800	2,396	6,000	6,000	-	0.0%
622.000-Electricity	11,000	8,215	8,500	9,187	9,000	10,000	1,000	11.1%
755.000-Furniture and Fixtures	7,000	1,072	7,000	211	500	750	250	50.0%
Total Expenditure	2,913,082	65,926	61,800	38,729	63,700	73,914	10,214	16.0%
Net General Fund	(2,913,082)	(65,926)	(61,800)	(38,729)	(63,700)	(73,914)	(10,214)	16.0%

Notes:

1. CHIPS rent is in the General Revenue budget.
2. Increased cleaning and contracted services costs for larger occupied area and HVAC/elevator/security that didn't exist prior to renovation.

	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2027		
						Proposed	Budget	\$ Change
Expenditure								
400.000-Contracted Services	4,750	15,498	6,350	5,197	6,350	6,500	150	2.4%
410.000-Water and Sewer Charges	700	606	540	627	650	650	-	0.0%
420.000-Cleaning Services	30,000	26,906	30,000	37,384	42,000	43,300	1,300	3.1%
431.000-R&M Buildings and Grounds	25,175	14,315	23,300	25,901	21,650	40,000	18,350	84.8%
521.000-Insurance Deductible	-	-	-	-	-	1,000	1,000	n/a
530.000-Communications	4,090	4,005	4,470	4,031	4,470	4,500	30	0.7%
610.000-General Supplies	-	-	1,800	1,989	1,500	2,000	500	33.3%
621.000-Natural Gas/Heating	7,200	6,589	7,200	7,433	7,200	7,500	300	4.2%
622.000-Electricity	14,750	16,740	14,650	18,977	16,800	19,500	2,700	16.1%
755.000-Furniture and Fixtures	-	-	2,155	1,493	-	2,000	2,000	n/a
Total Expenditure	86,665	84,659	90,465	103,031	100,620	126,950	26,330	26.2%
Net General Fund	(86,665)	(84,659)	(90,465)	(103,031)	(100,620)	(126,950)	(26,330)	26.2%

Notes:

1. There are 6 total HVAC units at the library; 2 were replaced in prior years. This budget includes replacement of 2 more units, with the final 2 units proposed to be replaced in FY28.

	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2027		
						Proposed	Budget	\$ Change
Expenditure								
400.000-Contracted Services	600	736	600	563	850	1,420	570	67.1%
410.000-Water and Sewer Charges	500	575	500	408	600	600	-	0.0%
420.000-Cleaning Services	500	-	250	-	250	-	(250)	-100.0%
431.000-R&M Buildings and Grounds	8,000	7,783	8,500	11,121	8,500	20,000	11,500	135.3%
530.000-Communications	2,400	4,880	4,140	797	2,000	1,500	(500)	-25.0%
610.000-General Supplies	1,100	1,562	1,500	343	1,500	500	(1,000)	-66.7%
621.000-Natural Gas/Heating	4,000	3,523	5,000	6,541	5,000	5,000	-	0.0%
622.000-Electricity	7,000	8,215	8,000	9,187	8,250	8,500	250	3.0%
755.000-Furniture and Fixtures	-	-	2,000	1,200	-	-	-	n/a
Total Expenditure	24,100	27,275	30,490	30,161	26,950	37,520	10,570	39.2%
Net General Fund	(24,100)	(27,275)	(30,490)	(30,161)	(26,950)	(37,520)	(10,570)	39.2%

Notes:

1. \$11,500 increase to R&M Buildings to remove walls in office for better collaboration between officers and firefighters.

	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2027		
						Proposed	Budget	\$ Change
Expenditure								
400.000-Contracted Services	1,000	1,083	2,000	2,370	2,000	4,348	2,348	117.4%
410.000-Water and Sewer Charges	1,500	1,222	1,150	784	1,500	784	(716)	-47.8%
420.000-Cleaning Services	32,500	21,453	-	2,282	-	-	-	n/a
431.000-R&M Buildings and Grounds	15,000	14,778	15,000	30,326	15,000	15,000	-	0.0%
505.000-Technology Subscription, License	-	-	-	-	-	671	671	n/a
530.000-Communications	3,100	3,337	3,100	2,873	2,500	2,873	373	14.9%
621.000-Natural Gas/Heating	3,500	1,987	3,900	2,892	3,900	2,892	(1,008)	-25.8%
622.000-Electricity	5,900	4,493	5,900	4,737	5,900	4,737	(1,163)	-19.7%
Total Expenditure	62,500	48,354	31,050	46,263	30,800	31,305	505	1.6%
Net General Fund	(62,500)	(48,354)	(31,050)	(46,263)	(30,800)	(31,305)	(505)	1.6%

Notes:

	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2027		
						Proposed	Budget	\$ Change
Expenditure								
400.000-Contracted Services	1,000	3,336	3,000	3,246	6,500	7,501	1,001	15.4%
410.000-Water and Sewer Charges	7,800	8,623	7,800	7,594	8,750	7,594	(1,156)	-13.2%
420.000-Cleaning Services	32,500	26,580	32,500	44,698	35,000	28,743	(6,257)	-17.9%
425.000-Trash Removal	4,716	4,279	4,900	5,634	4,900	5,634	734	15.0%
431.000-R&M Buildings and Grounds	30,000	53,206	30,000	18,300	-	-	-	n/a
505.000-Technology Subscription, Licenses	-	-	-	-	-	1,343	1,343	n/a
530.000-Communications	8,900	9,844	9,150	7,366	4,000	7,366	3,366	84.2%
610.000-General Supplies	-	-	6,500	781	6,500	6,500	-	0.0%
621.000-Natural Gas/Heating	6,500	5,785	6,500	5,975	7,000	5,975	(1,025)	-14.6%
622.000-Electricity	37,500	37,919	36,500	39,629	38,000	39,629	1,629	4.3%
920.000-Transfer between funds (capital)	-	-	-	-	30,000	30,000	-	0.0%
Total Expenditure	128,916	149,571	136,850	133,224	140,650	140,284	(366)	-0.3%
Net General Fund	(128,916)	(149,571)	(136,850)	(133,224)	(140,650)	(140,284)	366	-0.3%

Notes:

	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2027 Proposed Budget	\$ Change	% Change
Revenues								
050.000-Donation Revenue	-	8,106	-	12,309	-	-	-	n/a
Grant Revenue	-	12,904	-	3,984	-	-	-	n/a
098.000-Miscellaneous Revenue	-	-	-	-	-	-	-	n/a
Total Revenues	-	21,010	-	16,293	-	-	-	n/a
Expenditure								
Grant Expenses	-	3,021	-	26,109	-	-	-	n/a
Donation Expenses	-	8,974	-	11,620	-	-	-	n/a
Capital Transfer	531,585	3,276,360	584,744	3,409,258	643,218	643,218	-	0.0%
Rolling Stock Transfer	-	-	283,450	283,450	300,638	322,283	21,645	7.2%
Buildings Transfer	50,000	50,000	50,000	50,000	50,000	50,000	-	0.0%
EJRP Capital Transfer	112,771	112,771	113,380	113,380	114,103	114,103	0	0.0%
910.000-Stormwater Fees	-	-	-	-	7,811	6,363	(1,448)	-18.5%
922.000-Contribution to Fund Balance/Reserves	5,000	5,000	5,000	5,000	5,000	25,000	20,000	400.0%
922.001-General Reserves	-	-	-	-	110,000	-	(110,000)	-100.0%
Total Expenditure	699,356	3,456,126	1,036,574	3,898,816	1,230,770	1,160,967	(69,803)	-5.7%
Net General Fund	(699,356)	(3,435,116)	(1,036,574)	(3,882,523)	(1,230,770)	(1,160,967)	69,803	-5.7%

Notes:

1. Remove fund balance reserve planning of 1% each year.
2. Increase fund balance reserve planning by \$20,000 for anticipated retirements.
3. Actual Capital Transfers - FY24 transfer from ARPA Fund to General Fund for revenue replacement; FY25 transfer budget surplus in General Fund to Building Maintenance Fund for 2 Lincoln Renovation.

	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2027		
						Proposed	Budget	\$ Change
Expenditure								
900.000-Transfer between Town/City	203,203	203,203	200,574	193,608	188,738	183,148	(5,590)	-3.0%
950.903-Capital Imp Principal	135,135	135,300	135,135	135,135	135,135	135,135	-	0.0%
955.903-Capital Imp Interest	64,190	56,413	56,344	38,702	52,070	43,082	(8,988)	-17.3%
Total Expenditure	402,528	394,916	392,053	367,446	375,943	361,365	(14,578)	-3.9%
Net General Fund	(402,528)	(394,916)	(392,053)	(367,446)	(375,943)	(361,365)	14,578	-3.9%

Notes:

1. Final Payments: police facility FY34, capital improvement FY35.

Building Maintenance Fund

	FY26	FY27	FY28	
	Projection	Projection	Projection	Notes
Beginning Balance	1,178,148	98,108	148,108	\$50,000 annual transfer, \$2,824,513.71 FY24 surplus transfer
Add	50,000	50,000	50,000	and \$400,000 LOT funds for 2 Lincoln
Spend	1,130,040	-	-	FY24 Brownell roof and entrance \$200,000 (spent \$11,399.50 in FY23, \$39,730.08 in FY24, \$6787.76 in FY25), FY25 2 Lincoln renovations \$3,892,679.71 (spent \$46,048.50 in FY24, \$2,933,674.10 in FY25), FY26 Brownell carpet replacement \$75,000 (originally budgeted FY25) - actual roof replacement cost \$65,000 plus architect fees
Ending Balance	98,108	148,108	198,108	

Future Projects:

1. Soffit and Facia replacement and painting on Brownell Library. Estimating \$30,000
2. Sprinkler system at 2 Lincoln \$150,000
3. Address the inefficiencies noted in the Brownell library building efficiency testing report.
4. ADA entrance at Brownell. Estimating \$750,000 (keep match for potential grant funding FY27 - savings from original roof bud
5. Maple St maintenance garage to better serve City buildings function.
6. Memorial Park fountain repair (need cost estimate)

Economic Development Fund

		FY26	FY27	FY28	
	FY25	Projection	Projection	Projection	Notes
Beginning Balance	869,061	914,544	292,327	314,327	
					tax revenue - this amount will most likely change after reappraisal (potential increase); this figure does not include interest revenue for FY26/FY27; to be reconsidered by voters in 2027
Add	142,326	112,000	112,000		
					FY25 \$40,000 Main St Park (spent \$6425 in FY25); FY25 \$90,000 Crescent Connector (spent \$86,820.25 in FY25) and \$250,000 Amtrak (spent \$2865 in FY25); FY26 \$450,000 Amtrak; FY27 \$50,000 Amtrak; FY27 \$40,000 Connect the Junction implementation or Pearl St quick build
Spend	96,843	734,217	90,000		
Ending Balance	914,544	292,327	314,327	314,327	

Notes:

1. Main St Park was originally estimated at \$478,002 with a match of \$278,002. In FY25 (by the Council on 10/30/24) the budget was revised to \$240,000 (\$200,000 Downtown Transportation Fund grant + \$40,000 municipal contribution). Prior funds spent on the project don't count toward match and were spent in earlier fiscal years. For FY25 \$40,000 from the Economic Development Fund is allocated for this project.
2. Crescent Connector project requires an additional \$90,000 (bike racks, bike boxes, EV charging stations, trees, and potentially ROW clean up costs). This is reduced from a previous estimate of \$109,000.
3. Amtrak grant match is estimated at \$750,000.

Local Option Tax Fund						
	FY26	FY27	FY28	FY29	FY30	
	Projection	Projection	Projection	Projection	Projection	Notes
Beginning Balance	1,087,262	759,263	609,263	459,263	309,263	
Add	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	annualized average of actual receipts
						FY25 Rebranding \$27,500 (not spent FY25); FY25 Banners/Signs \$14,375 (not spent FY25); FY25 Sidewalks \$255,525.56 (spent \$19,401.75); FY26-FY29 conservative revenue estimate with 25% to sidewalks and \$800,000 to capital (revenue does not include potential interest) Banners/Signs - 50 banners for streetlights \$110/ea, 5 entrance signs \$1,775/ea
Spend	1,327,999	1,150,000	1,150,000	1,150,000	1,150,000	
Ending Balance	759,263	609,263	459,263	309,263	159,263	

Notes:

1. In FY24 (by Council on 8/9/23) the rebranding allocation of \$40,000 was reduced to \$27,500, as \$12,500 was re-allocated to the strategic planning effort.
2. FY25 banners/signs \$14,375.
3. FY25 sidewalk funds \$255,526 actual (25% of revenue)
4. FY26 25% of revenue for sidewalks per LOT policy and \$800,000 for capital projects.
5. FY27-FY30 25% of revenue for sidewalks per LOT policy and \$900,000 for capital projects.

Actual LOT Revenue:	FY23	FY24	FY25	FY26
Q1	-	284,780.40	263,103.52	
Q2	240,799.90	223,554.85	261,428.29	
Q3	195,435.64	219,797.53	237,710.40	
Q4	219,588.49	232,463.92	259,860.01	
Interest	3,517.96	25,481.52	26,380.17	
Total	659,341.99	986,078.22	1,048,482.39	-

1,022,102.22 estimated annual average revenue

To calculate LOT revenue: 1% of total receipts as reported to State, 30% of that is retained by State for PILOT fund-70% comes to City (75% beginning 10/1/25 which has not been factored in here), \$5.96/return fee assessed as well

General Fund Capital Reserve Fund Balance

	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36	FY37	FY38	FY39	FY40+
Beginning Fund Balance	387,495	329,454	581,190	86,102	1,588,810	1,044,892	900,979	(461,467)	(1,425,471)	(1,865,004)	(2,859,440)	(2,731,179)	(2,247,332)	(2,134,251)
Planned Spending	(1,617,820)	(1,314,806)	(2,051,235)	(60,000)	(1,963,254)	(1,569,941)	(2,795,235)	(2,403,620)	(1,886,046)	(2,447,914)	(1,332,252)	(983,771)	(1,361,713)	(4,092,688)
Revenue Sources														
General Fund Transfer In	643,218	649,650	656,147	662,708	669,335	676,028	682,789	689,617	696,513	703,478	710,513	717,618	724,794	732,042
CVE Annual Contribution	16,561	16,892												
LOT Transfer In	900,000	900,000	900,000	900,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000
Misc. Donations and Interest Earnings														
Summary Stormwater Grants														
Brickyard Culvert														
Vtrans Structures Grant-Main St. Ped Bridge														
Crescent Connector Grant														
Pearl St. Missing Link Grants														
FEMA - Densmore Drive (Oct 2019 event) and State 15%														
Total Revenues	1,559,779	1,566,542	1,556,147	1,562,708	1,419,335	1,426,028	1,432,789	1,439,617	1,446,513	1,453,478	1,460,513	1,467,618	1,474,794	1,482,042
Ending Fund Balance	329,454	581,190	86,102	1,588,810	1,044,892	900,979	(461,467)	(1,425,471)	(1,865,004)	(2,859,440)	(2,731,179)	(2,247,332)	(2,134,251)	(4,092,688)

annual planned increase GF transfer in: 0% 1% 1% 1% 1% 1% 1% 1% 1% 1% 1% 1% 1% 1% 1% 1%

Rolling Stock Fund Balance

	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36	FY37	FY38	FY39	FY40+
Beginning Fund Balance	369,870	78,653	(213,309)	(310,446)	(48,417)	(12,802)	(121,113)	(1,077,554)	(1,300,728)	(1,534,650)	(1,052,103)	(406,172)	(236,977)	(1,126,883)
Planned Spending														
Streets	(613,500)	(637,450)	(467,500)	(135,000)	-	(87,000)	(1,075,550)	(387,500)	(496,000)	-	-	-	-	(30,574)
Fire	-	-	-	(1,100,000)	-	(97,571)	-	-	-	(120,000)	-	(2,871,208)	(1,632,199)	-
Total Spending	(613,500)	(637,450)	(467,500)	(1,235,000)	-	(184,571)	(1,075,550)	(387,500)	(496,000)	(120,000)	-	(2,871,208)	(1,632,199)	(30,574)
Debt Payments (fire truck)				1,100,000	(390,000)	(380,000)	(370,000)	(360,000)	(300,000)			2,347,966		
Revenue Sources														
Highway General Fund Transfer In														
Fire General Fund Transfer In														
General Fund Transfer In	322,283	345,488	370,363	397,029	425,615	456,259	489,110	524,326	562,078	602,547	645,930	692,437	742,293	795,738
Vac Truck Rental														
Sale of Assets														
Interest Earnings														
Total Revenues	322,283	345,488	370,363	397,029	425,615	456,259	489,110	524,326	562,078	602,547	645,930	692,437	742,293	795,738
Ending Fund Balance	78,653	(213,309)	(310,446)	(48,417)	(12,802)	(121,113)	(1,077,554)	(1,300,728)	(1,534,650)	(1,052,103)	(406,172)	(236,977)	(1,126,883)	(361,719)

annual planned increase GF transfer in: 7.2% 7.2% 7.2% 7.2% 7.2% 7.2% 7.2% 7.2% 7.2% 7.2% 7.2% 7.2% 7.2% 7.2% 7.2%

Water Fund Capital Reserve Balance

	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36	FY37	FY38	FY39	FY40+
Beginning Fund Balance	(207,537)	131,126	457,108	242,810	684,509	1,169,642	1,679,184	2,139,394	2,797,610	2,714,859	3,436,683	3,081,306	4,077,128	5,126,940
Planned Spending	(23,883)	(5,591)	(600,924)	-	(11,662)	(42,373)	(232,847)	(90,000)	(886,143)	(166,018)	(1,297,210)	-	-	(2,430,426)
Debt Payments (previous FY35, Main St. water line FY53, lead service line FY32)	(247,454)	(328,427)	(323,374)	(318,301)	(313,205)	(308,084)	(216,943)	(211,784)	(206,609)	(172,158)	(168,168)	(164,178)	(160,188)	(156,198)
Revenue Sources														
Transfer In from Water Operating Budget	610,000	660,000	710,000	760,000	810,000	860,000	910,000	960,000	1,010,000	1,060,000	1,110,000	1,160,000	1,210,000	1,260,000
Interest Earnings														
Vac Truck Rental														
Total Revenues	610,000	660,000	710,000	760,000	810,000	860,000	910,000	960,000	1,010,000	1,060,000	1,110,000	1,160,000	1,210,000	1,260,000
Ending Fund Balance	131,126	457,108	242,810	684,509	1,169,642	1,679,184	2,139,394	2,797,610	2,714,859	3,436,683	3,081,306	4,077,128	5,126,940	3,800,316

Wastewater Fund Capital Reserve Balance

	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36	FY37	FY38	FY39	FY40+
Beginning Fund Balance	2,136,321	2,373,183	2,680,045	3,216,907	3,773,770	4,350,632	4,950,632	5,401,504	6,041,504	6,701,504	7,381,504	8,081,504	8,801,504	9,541,504
Planned Spending	(260,000)	(210,000)	-	-	-	(169,127)	-	-	-	-	-	-	-	-
Debt Payments (ARRA Stimulus Loan ends FY31)	(3,138)	(3,138)	(3,138)	(3,138)	(3,138)									
Revenue Sources														
Transfer In from Wastewater Operating Budget	500,000	520,000	540,000	560,000	580,000	600,000	620,000	640,000	660,000	680,000	700,000	720,000	740,000	760,000
Interest Earnings														
Total Revenues	500,000	520,000	540,000	560,000	580,000	600,000	620,000	640,000	660,000	680,000	700,000	720,000	740,000	760,000
Ending Fund Balance	2,373,183	2,680,045	3,216,907	3,773,770	4,350,632	4,950,632	5,401,504	6,041,504	6,701,504	7,381,504	8,081,504	8,801,504	9,541,504	10,301,504

Sanitation Fund Capital Reserve Balance

	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36	FY37	FY38	FY39	FY40+
Beginning Fund Balance	298,115	118,238	142,214	246,154	343,482	523,707	773,234	581,660	359,107	748,294	1,184,940	1,651,585	2,137,476	2,654,002
Planned Spending	(245,204)	(91,352)	(61,388)	(118,000)	(65,104)	(40,000)	(511,101)	(572,080)	(57,459)	(40,000)	(40,000)	(50,756)	(50,120)	(66,291)
Debt Payments (HS Pump Station Upgrade RF1-157 FY34 and ARRA Stimulus Loan FY31)	(81,318)	(81,318)	(81,318)	(81,317)	(81,317)	(67,119)	(67,119)	(67,119)						
Estimated Debt Payment on Maple/River/West St Pump Station Retro-fits (\$3,800,000 for 20 yrs with 2.0% admin fee)	(232,396)	(232,396)	(232,396)	(232,396)	(232,396)	(232,396)	(232,396)	(232,396)	(232,396)	(232,396)	(232,396)	(232,396)	(232,396)	(232,396)
Revenue Sources														
Transfer In from Sanitation Operating Budget	272,000	322,000	372,000	422,000	452,000	482,000	512,000	542,000	572,000	602,000	632,000	662,000	692,000	722,000
Allocation Fee Revenue														
Bond Funding (Maple/River/West St Pump Station Retro-fits)														
Town Share 70% of West St Pump Station Retro-fit (West St portion is 65.8% of total debt)	107,041	107,041	107,041	107,041	107,041	107,041	107,041	107,041	107,041	107,041	107,041	107,041	107,041	107,041
Interest Earnings														
Total Revenues	379,041	429,041	479,041	529,041	559,041	589,041	619,041	649,041	679,041	709,041	739,041	769,041	799,041	829,041
Ending Fund Balance	118,238	142,214	246,154	343,482	523,707	773,234	581,660	359,107	748,294	1,184,940	1,651,585	2,137,476	2,654,002	3,184,357

Stormwater Fund Capital Reserve Balance

	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36	FY37	FY38	FY39	FY40+
Beginning Fund Balance	-	(82,353)	(1,108,793)	(1,442,868)	(1,149,899)	(834,750)	(413,009)	73,226	652,297	1,252,710	1,831,754	2,602,497	3,450,315	4,181,509
Planned Spending	(412,353)	(1,213,940)	(568,450)	-	(51,062)	(36,023)	(40,193)	-	(36,565)	(121,632)	-	-	(201,405)	(749,430)
Debt Payment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Sources														
Transfer In from Stormwater Operating Budget	150,000	187,500	234,375	292,969	366,211	457,764	526,428	579,071	636,978	700,676	770,744	847,818	932,600	1,025,860
MS4 Formula Grant		180,000												
Interest Earnings		-	-											

Fund	Dept	Project	Rank	Project #	Date of Est.	Est. \$	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36	FY37	FY38	FY39	FY40+
GFC	Streets	Rosewood Lane Road Reconstruction and Sidewalk Replacement	4	III	10/17/25	2,249,666	1,214,820	1,304,806												
SAN	Sanitation	Rosewood Lane Road Reconstruction and Sidewalk Replacement	4	III	10/17/25	75,656	81,708													
SW	Stormwater	Rosewood Lane Road Reconstruction and Sidewalk Replacement	4	III	10/17/25	26,253	28,353													
GFC	Streets	Replace Waterline North St - Grove St to Central St	7	QQQ	10/17/25	1,759,685			2,041,235											
SAN	Sanitation	Replace Waterline North St - Grove St to Central St	7	QQQ	10/17/25	18,438		21,388												
WA	Water	Replace Waterline North St - Grove St to Central St	7	QQQ	10/17/25	518,038		600,924												
SW	Stormwater	Replace Waterline North St - Grove St to Central St	7	QQQ	10/17/25	246,422		285,850												
GFC	Streets	Road Reconstruction Pleasant St - Main St to Mansfield Ave	8	NNN	10/17/25	1,583,269			1,963,254											
SAN	Sanitation	Road Reconstruction Pleasant St - Main St to Mansfield Ave	8	NNN	10/17/25	20,245		25,104												
WA	Water	Road Reconstruction Pleasant St - Main St to Mansfield Ave	8	NNN	10/17/25	9,405		11,662												
SW	Stormwater	Road Reconstruction Pleasant St - Main St to Mansfield Ave	8	NNN	10/17/25	41,179		51,062												
GFC	Streets	West St. Sidewalk South St. to Clems Dr.	9	VV	10/17/25	924,492			1,183,350											
WA	Water	West St. Sidewalk South St. to Clems Dr.	9	VV	10/17/25	33,104		42,373												
GFC	Streets	Pearl St. Lighting & Sidewalk Wiley's Ct, to West st.	10	TT	10/17/25	2,117,602			2,795,235											
WA	Water	Pearl St. Lighting & Sidewalk Wiley's Ct, to West st.	10	TT	10/17/25	12,580		16,606												
SW	Stormwater	Pearl St. Lighting & Sidewalk Wiley's Ct, to West st.	10	TT	10/17/25	30,449		40,193												
GFC	Streets	West St. & West St. Ext. Intersection Improvements	11	BBB	10/17/25	106,712		136,591												
SW	Stormwater	West St. & West St. Ext. Intersection Improvements	11	BBB	10/17/25	28,143		36,023												
GFC	Streets	Old Colchester Rd new sanitary sewer	12	T	10/17/25	881,492			1,198,829											
SAN	Sanitation	Old Colchester Rd new sanitary sewer	12	T	10/17/25	391,235			532,080											
GFC	Streets	Multi use path through ANR from West St to Pearl St	13	FFF	10/17/25	885,876			1,204,791											
GFC	Streets	Central St waterline	14	H	10/17/25	1,240,033			1,736,046											
SAN	Sanitation	Central St waterline	14	H	10/17/25	12,471			17,459											
WA	Water	Central St waterline	14	H	10/17/25	632,959			886,143											
SW	Stormwater	Central St waterline	14	H	10/17/25	26,118			36,565											
GFC	Streets	Main Street Indian Brook Bridge Replacement	15	VVV	10/17/25	1,699,940			2,447,914											
WA	Water	Main Street Indian Brook Bridge Replacement	15	VVV	10/17/25	115,290			166,018											
SW	Stormwater	Main Street Indian Brook Bridge Replacement	15	VVV	10/17/25	84,467			121,632											
GFC	Streets	Main St. Sidewalk & Lighting Bridge to Crestview	16	YYA	10/17/25	359,461			532,002											
GFC	Streets	West St waterline replacement So Summit St to Hayden Dr	17	HH	10/17/25	540,709			800,249											
WA	Water	West St waterline replacement So Summit St to Hayden Dr	17	HH	10/17/25	876,493			1,297,210											
GFC	Streets	Main Street Pedestrian Bridge and Sidewalk	18	UUU-Phase I	10/17/25	647,218			983,771											
GFC	Streets	Main Street Pedestrian Bridge and Sidewalk	18	UUU-Phase II	10/17/25	816,960			1,274,458											
SAN	Sanitation	Main Street Pedestrian Bridge and Sidewalk	18	UUU-Phase I	10/17/25	7,076			10,756											
SAN	Sanitation	Main Street Pedestrian Bridge and Sidewalk	18	UUU-Phase II	10/17/25	6,487			10,120											
SW	Stormwater	Main Street Pedestrian Bridge and Sidewalk	18	UUU-Phase II	10/17/25	129,106			201,405											
GFC	General	Lincoln Hall Parking Lot	19	HHH	10/17/25	55,933			87,255											
GFC	Streets	Main St. Drainage Curb & Sidewalk Pleasant to Bridge	20	KK	10/17/25	694,721			1,111,554											
SAN	Sanitation	Main St. Drainage Curb & Sidewalk Pleasant to Bridge	20	KK	10/17/25	16,432			26,291											
SW	Stormwater	Main St. Drainage Curb & Sidewalk Pleasant to Bridge	20	KK	10/17/25	144,960			231,936											
GFC	Streets	River St section A new curb and sidewalk Park St to Stanton Dr	21	Z	10/17/25	245,351			392,562											
SW	Stormwater	River St section A new curb and sidewalk Park St to Stanton Dr	21	Z	10/17/25	49,928			79,885											
GFC	Streets	River St section B new curb and sidewalk Stanton Dr to Riverside in the Village	22	AA	10/17/25	156,196			249,914											
SW	Stormwater	River St section B new curb and sidewalk Stanton Dr to Riverside in the Village	22	AA	10/17/25	273,506			437,610											
GFC	Streets	Abnaki Road Reconstruction	23	A	10/17/25	514,992			823,987											
GFC	Streets	Orchard Terrace Sidewalk Replacement	24	U	10/17/25	256,672			410,675											
GFC	Streets	South St waterline replacement Park St to Doon Way	25	CC	10/17/25	504,957			807,931											
WA	Water	South St waterline replacement Park St to Doon Way	25	CC	10/17/25	803,354			1,285,366											
GFC	Streets	Church St waterline replacement Main St to East St	26	I	10/17/25	36,235			57,976											
WA	Water	Church St waterline replacement Main St to East St	26	I	10/17/25	364,300			582,880											
GFC	Streets	Grant St waterline replacement Jackson St to Maple St	27	L	10/17/25	148,806			238,090											
WA	Water	Grant St waterline replacement Jackson St to Maple St	27	L	10/17/25	351,362			562,179											
GFC	Fire	Air Packs (placed in service 2020)							250,000											
GFC	Fire	SCBA Compressor (placed in service 2020)								150,000										

Fund	Dept	Project	Rank	Project #	Date of Est.	Est. \$	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36	FY37	FY38	FY39	FY40+
RS	Streets	Dumptruck - 2014 Freightliner #6				287,500	287,500								400,000					
RS	Streets	Dumptruck - 2016 Freightliner #34				275,000									387,500					
RS	Streets	Loader - 2014 Cat #9				303,750		281,250												
RS	Streets	Pickup - 2024 Silverado #4				87,000								87,000						
RS	Streets	Pickup - 2025 Silverado #3				90,000								90,000						
RS	Streets	Pickup - 2019 Silverado #1				72,000		72,000												
RS	Streets	Pickup 1 Ton - 2019 Silverado #15				69,000	69,000								96,000					
RS	Streets	Sidewalk Plow - 2017 Prinoth PW4S #10				253,000	242,000													
RS	Streets	Sidewalk Plow - 2021 Prinoth SW50S #11				264,000	253,000													
RS	Streets	Trailer Mounted Boom Lift - 2019 #35				45,000		45,000												
RS	Streets	Vacuum Sweeper - 2013 Johnston #16				422,500		422,500												
RS	Streets	Wheel Loader - 2019 Neuson Wacker #38				135,000			135,000											
RS	Streets	Landscape Trailer				15,000													30,574	
RS	Streets	Mower				15,000	15,000													
RS	Streets	Vac Truck #8				785,168								235,550						
SAN	Sanitation	Vac Truck #8				785,168								471,101						
WA	Water	Vac Truck #8				785,168								39,258						
WW	Wastewater	Vac Truck #8				785,168								39,258						
SAN	Sanitation	Collection system capacity study			10/21/22	85,000	28,400													
SAN	Sanitation	Manhole Rehab/Sliplining					100,000	80,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000		
SAN	Sanitation	Trailer Pump						TBD												
SAN	Sanitation	Meter replacement program					22,096	11,352												
SAN	Sanitation	Pickup Truck				78,000			78,000											
SAN	Sanitation	Asset Management Program				52,000	13,000													
SW	Stormwater	Phosphorus Control - Hiawatha infiltration system, South St			various	1,193,940	180,000	973,940	217,600											
SW	Stormwater	Sliplining of pipes (3)					125,000	125,000												
SW	Stormwater	Old Colchester Box Culvert rehab			9/1/23	100,000	50,000	50,000												
SW	Stormwater	Brickyard Rd Catch Basin and outlet retrofit				35,000		35,000												
SW	Stormwater	Failed infrastructure repairs/replacement (outlets and pipes)					55,000	15,000	15,000											
SW	Stormwater	Vac truck nozzle with camera (1/2 cost)				19,000	11,000													
SW	Stormwater	Drywell Project: 14 Grandview Ave				15,000	15,000													
SW	Stormwater	Asset Management Program				52,000	13,000													
WA	Water	Meter replacement program					10,883	5,591												
WA	Water	Water Pickup Truck #2				41,527								90,000						
WA	Water	Backhoe												176,983						
WA	Water	Asset Management Program				52,000	13,000													
WW	Wastewater	Capital Planning - 20 Year (FY28)					TBD													
WW	Wastewater	Catwall addition to filter building				60,000	20,000	TBD												
WW	Wastewater	Effluent Filter Cloths (recurring 5-7 years)			4/1/22	45,000	45,000													
WW	Wastewater	Energy Cons. Measures Design, install.				30,000	10,000													
WW	Wastewater	Concrete Crack Sealing (annual amount for routine maintenance TBD)				10,000	10,000													
WW	Wastewater	Digester Block Re-Face				125,000		125,000												
WW	Wastewater	Service truck with body and crane				90,000	90,000													
WW	Wastewater	Digester flare & flame arrestor replacement					12,000													
WW	Wastewater	Wheel Loader Replacement (2018)												129,869						
WW	Wastewater	Headworks Improvements				40,000	40,000													
WW	Wastewater	GBT control panel replacement			1/1/25			35,000												
WW	Wastewater	Secondary #3 concrete and metal rehab					50,000													
WW	Wastewater	EQ membrane replacement			8/20/25	8,000	8,000													
WW	Wastewater	Drying beds					TBD													
WW	Wastewater	Building exterior doors					25,000													