

Memorandum

TO: Joint Police Board
FROM: Sarah Macy, Director of Finance and Administration
DATE: January 12, 2026
SUBJECT: Overview of FY27 Proposed Police Department Budget

Enclosed with this memo is the latest draft police and dispatch budgets. Since our last meeting the percentage change has decreased from 4.6% to 4.3%.

The proposed budget calls for a 4.3% increase in the amount contributed by each community. A total of \$2,865,214 from each City and Town (a \$117,144 increase from last year). The only change from the last meeting was finalizing the methodology and amounts for dispatch contracts.

A refresher on the FY27 proposed budget:

Personnel costs are the largest component of this budget. Wages and Benefits total \$5.7 million of the \$7.6 million total budget – a whopping 75%. For comparison, the next largest category of expenditure is Rent and Utilities at \$420,300 or 5.5% of the total.

Proposed capital expenditures are for the purchase of two police vehicles (\$164k), continuing the annual lease program for two undercover vehicles (\$10k), and updating the ECOC at the radar base (\$115k). The annual lease program for undercover vehicles allows the department to switch out vehicles as needed without the administrative time required to buy and sell each time. The funding source for the two vehicle purchases and ECOC update is the insurance of new debt. Debt service would begin in FY28.

The following cost savings have been included:

1. Reduce the NCSS contract from two crisis positions to one (\$50k); the second position has been vacant for over a year
2. Reduce the budget for gasoline (\$15k) to reflect actual utilization in FY25 and FY26 to date
3. Realize savings in rent that will result from a \$50k decrease in property taxes on the property post reappraisal
4. Replace a physical server at the end of its life with a cloud-based server at PD

Nontax revenues are up from FY26 by \$423k (29%). This reflects \$279k in proposed debt issuances to fund capital, \$88k increase in dispatch contracts, and \$171k in estimated domestic violence grant revenues. The domestic violence grant was slated to end during FY26 but CVOEO has successfully applied for a new round of funding that will go through the end of FY27.

Utility costs have been allocated 50/50 police/dispatch, which is a change from prior years when the allocations were inconsistent. Rent continues to be split 60/40 between the two costing centers.

Police Department - Summary Budget - 12/31/25

		2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 at 12/22/25	% Budget	2027 Proposal	Change from Prior Year	Percent Change from Prior year	Notes
	Expenditures by Major Category															
1	Wages and Benefits	2,238,379	2,319,259	2,346,002	2,335,526	2,273,061	2,759,373	3,371,839	3,568,914	3,921,879	1,903,094	48.5%	4,326,791	404,913	10.3%	
2	Insurance	96,763	116,951	96,763	111,786	109,303	127,907	295,206	268,857	329,458	161,229	48.9%	349,445	19,986	6.1%	
3	Professional and Purchased Services	136,500	150,823	234,000	192,957	248,500	255,454	317,731	282,117	333,000	115,046	34.5%	287,715	(45,285)	-13.6%	Reduce NCCS contract by \$50k
4	Training	22,500	19,345	30,000	13,219	28,000	11,423	26,000	27,472	21,000	13,950	66.4%	23,000	2,000	9.5%	
5	Consumables	43,100	65,177	43,100	56,138	61,000	48,217	79,500	53,591	77,000	25,623	33.3%	63,500	(13,500)	-17.5%	Reduction in gasoline
6	Rent and Utilities	218,575	236,321	219,075	235,101	233,919	234,926	250,902	251,887	260,786	119,361	45.8%	233,700	(27,086)	-10.4%	Tax decrease brought rent down, adjust allocations
7	R&M	55,500	39,772	55,000	51,979	72,000	54,274	57,500	39,946	49,000	14,889	30.4%	51,500	2,500	5.1%	
8	Other	15,000	9,546	15,000	106,796	10,000	107,413	35,500	117,543	55,500	10,000	18.0%	60,500	5,000	9.0%	
9	Capital	-	16,070	70,000	148,122	28,000	120,533	200,000	196,230	120,000	102,502	85.4%	174,000	54,000	45.0%	1 Marked, 1 BCI, 2 undercover
10	Debt	42,000	41,070	65,000	86,651	79,158	86,651	119,547	119,548	163,500	93,891	57.4%	186,099	22,599	13.8%	Debt service building, vehicles
11	Total Expenditures	2,868,317	3,014,334	3,173,940	3,338,274	3,142,941	3,806,170	4,753,724	4,926,106	5,331,123	2,559,584	48.0%	5,756,250	425,127	8.0%	
	Operating Revenues by Major Category															
12	Charges for Services	403,500	261,656	295,000	331,102	364,500	533,314	197,350	249,895	233,000	14,365	6.2%	236,534	3,534	1.5%	
13	Fines	10,000	1,918	60,000	9,365	17,500	12,769	12,500	13,383	12,523	11,217	89.6%	13,000	477	3.8%	
14	Grant Revenue	80,000	81,436	85,000	221,834	99,600	240,292	101,600	236,757	57,500	40,721	70.8%	228,497	170,997	297.4%	Domestic violence and COPS grants
15	Debt Proceeds	-	-	-	-	-	85,231	200,000	196,230	85,000	-	0.0%	164,000	79,000	92.9%	Debt funding for vehicles
16	Total Revenues	493,500	345,010	440,000	562,300	481,600	871,606	511,450	696,265	388,023	66,302	17.1%	642,031	254,008	65.5%	
17	Dispatch Net Operations	(214,643)	(334,484)	(172,254)	(349,116)	(285,666)	(407,135)	(535,832)	(558,044)	(553,040)	50,608	-9.2%	(616,209)	(63,169)	11.4%	See dispatch summary below
18	Net Cost Funded by City	2,589,460	3,003,807	2,906,194	3,125,089	2,947,007	3,341,699	2,389,053	2,393,928	2,748,070	692,893	25.2%	2,865,214	117,144	4.3%	City portion
19	Net Cost Funded by Town	-	-	-	-	-	-	2,389,053	2,393,928	2,748,070	692,893	25.2%	2,865,214	117,144	4.3%	Town portion

Dispatch Department - Summary Budget - 12/31/25

		2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 at 12/22/25	% of Budget	2027 Proposal	Change from Prior Year	Percent Change from Prior year	Notes
	Expenditures by Major Category															
20	Wages and Benefits	702,962	773,145	794,342	948,332	926,773	1,039,979	1,129,581	1,168,564	1,240,912	551,611	44.5%	1,372,703	131,790	10.6%	Overtime hours
21	Insurance	8,259	10,489	8,259	9,919	12,631	11,758	4,923	4,992	7,585	3,464	45.7%	7,325	(260)	-3.4%	
22	Professional and Purchased Services	39,100	56,894	43,000	59,869	37,500	29,819	61,500	49,458	55,000	24,184	44.0%	65,124	10,124	18.4%	Resonder wellness contract, building cleaning
23	Training	3,000	1,656	3,000	1,821	3,000	1,992	3,000	1,856	3,000	908	30.3%	3,000	-	0.0%	
24	Consumables	3,000	6,955	3,100	7,112	3,500	8,679	7,000	5,720	7,250	2,547	35.1%	7,250	-	0.0%	
25	Rent and Utilities	142,600	133,349	146,350	170,661	159,960	177,931	181,302	181,255	186,824	89,183	47.7%	186,600	(224)	-0.1%	
26	R&M	14,000	8,060	14,000	15,481	19,000	10,081	19,000	31,029	37,000	31,830	86.0%	37,250	250	0.7%	
27	Other	28,000	12,024	3,000	1,171	3,000	-	3,500	-	-	-	n/a	-	-	n/a	
28	Capital	-	161,868	100,000	53,887	280,000	270,514	-	-	5,000	2,250	45.0%	115,000	110,000	2200.0%	ECOC Upgrades, debt funded
29	Debt	28,000	26,968	61,000	62,480	53,727	85,595	90,329	90,329	90,329	45,165	50.0%	90,329	-	0.0%	
30	Total Expenditures	968,921	1,191,407	1,176,051	1,330,733	1,499,091	1,636,349	1,500,134	1,533,203	1,632,900	751,142	46.0%	1,884,581	251,681	15.4%	
	Operating Revenues by Major Category															
31	Charges for Services	754,278	856,923	903,797	881,617	963,425	979,213	964,302	975,159	1,079,861	801,751	74.2%	1,153,372	73,511	6.8%	Dispatch Contracts, 911 Dispatching
32	Debt Proceeds	-	-	100,000	100,000	250,000	250,000	-	-	-	-	n/a	115,000	115,000	n/a	Debt proceeds related to capital
33	Total Revenues	754,278	856,923	1,003,797	981,617	1,213,425	1,229,213	964,302	975,159	1,079,861	801,751	74.2%	1,268,372	188,511	17.5%	
34	Net Operations	(214,643)	(334,484)	(172,254)	(349,116)	(285,666)	(407,135)	(535,832)	(558,044)	(553,040)	50,608	-9.2%	(616,209)	(63,169)	11.4%	2

Police Department - Detailed Budget - 11/24/25

		2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 at 12/22/25	% Budget	2027 Proposal	Change from Prior Year	Percent Change from Prior year	Notes
	Expenditures - Operating															
1	Wages and Benefits	2,206,379	2,295,294	2,314,002	2,301,954	2,234,061	2,713,164	3,317,339	3,499,200	3,870,379	1,858,640	48.0%	4,271,791	401,413	10.4%	Summary wages and benefits - VMERS required increase .25%; Assume 7% premium increase; officer pickups under the COPS grant; estimated 200 hr OT per person
2	Unemployment	1,763	3,696	1,763	3,538	3,600	2,592	3,569	1,783	3,500	1,992	56.9%	2,750	(750)	-21.4%	CY26 0.56% of \$15k per person
3	Workers' Comp.	95,000	113,255	95,000	108,248	105,703	125,315	195,454	150,720	191,958	101,395	52.8%	206,695	14,736	7.7%	CY25 rate is \$6.67 net; assume 5% increase to CY26 and 5% to CY27
4	Employee Gear Allowance	32,000	23,964	32,000	33,572	39,000	46,209	54,500	69,714	51,500	44,454	86.3%	55,000	3,500	6.8%	FY27 taser \$12,900; \$1k each leadership and detectives, \$500 each officers; \$8k to outfit a new officer; \$17k for 3 laptops
5	Grant Expense	-	5,345	-	88,783	-	107,183	10,000	81,246	10,000	-	0.0%	10,000	-	0.0%	misc grant items as they may come up
6	Training	7,500	10,737	15,000	7,548	15,000	3,792	15,000	10,447	10,000	5,921	59.2%	10,000	-	0.0%	
7	Firearms	6,000	5,841	10,000	2,759	8,000	4,575	8,000	6,898	8,000	7,649	95.6%	8,000	-	0.0%	
8	Other Professional Services	51,000	44,410	49,000	43,208	31,100	30,697	50,000	32,736	40,000	17,676	44.2%	42,000	2,000	5.0%	Background checks, polygraph; website; Responder wellness contract \$16,284; shredding \$150; interpretation services as needed; Calibration services
9	IT Support Services	36,000	52,682	36,000	72,531	36,000	54,344	75,000	49,945	107,250	11,849	11.0%	85,000	(22,250)	-20.7%	Server replacement in FY26; FY27 cloud server cost \$19,092 with 3 yr contract
10	Embedded Crisis Staff Contract	-	-	100,000	6,150	100,000	100,999	100,000	100,408	100,000	25,000	25.0%	50,000	(50,000)	-50.0%	reduce to one crisis worker
11	Building Cleaning	-	-	-	13,475	14,400	14,560	13,440	13,020	14,000	7,280	52.0%	11,124	(2,876)	-20.5%	Change from 70/30 pd/disp to 50/50 to align with other utilities; \$1800/month in FY25 and FY26; assume 3% increase
12	Legal	-	-	-	-	-	-	5,000	-	5,000	900	18.0%	5,000	-	0.0%	
13	Cleaning of Uniforms	10,000	10,284	10,000	7,794	10,500	8,817	12,500	8,711	10,000	3,649	36.5%	9,600	(400)	-4.0%	
14	Data Storage	22,000	20,169	21,500	20,169	21,500	20,169	23,541	21,053	21,500	27,391	127.4%	27,391	5,891	27.4%	Annual body camera storage fee
15	Water/Sewer	500	1,456	1,000	1,452	100	1,027	1,500	1,431	1,750	1,162	66.4%	1,750	-	0.0%	50/50 pd/disp
16	Trash Removal	575	1,295	575	1,512	1,000	1,476	1,502	1,527	1,650	651	39.4%	1,650	-	0.0%	50/50 pd/disp; \$260/month CY25 up from \$250/month CY24
17	R & M Building	2,500	4,606	2,000	11,859	2,000	4,351	5,000	382	6,500	3,417	52.6%	6,500	-	0.0%	50/50, add air handler contract in FY26
18	R & M Other	3,000	3,454	3,000	2,478	-	149	2,500	36	2,500	-	0.0%	2,500	-	0.0%	
19	R & M Vehicles	50,000	31,712	50,000	37,642	70,000	49,774	50,000	39,529	40,000	11,472	28.7%	42,500	2,500	6.3%	
20	Snow Removal	2,000	758	2,000	3,033	4,000	3,835	4,000	4,550	4,000	1,589	39.7%	4,600	600	15.0%	
21	Rentals	3,000	3,868	3,000	3,906	3,000	5,391	3,250	6,643	5,750	3,548	61.7%	7,000	1,250	21.7%	Storage unit, copier rental and usage
22	General Liability, Property, Casualty Insurance	-	-	-	-	-	-	96,182	116,354	134,000	57,842	43.2%	140,000	6,000	4.5%	\$120k CY25; CY26 unknown at 11/24/25
23	Communications	23,500	30,368	23,500	35,162	30,500	37,046	37,000	42,286	39,500	17,435	44.1%	47,500	8,000	20.3%	Comcast \$2500/Month; AT&T \$882/month; Verizon \$1200/month expect decrease in Verizon
24	Advertising	-	1,489	-	15,485	15,000	3,684	15,000	5,364	8,000	(1,454)	-18.2%	6,000	(2,000)	-25.0%	Depend on hiring needs, use 5 yr average
25	Dues & Subscriptions	12,500	17,163	12,500	7,206	13,000	12,957	16,000	39,687	17,500	17,618	100.7%	40,000	22,500	128.6%	Benchmark Solutions \$6k; PowerDMS \$5.5k; Paychex; Municipipal fees; Lexipol, DMV Registrations, Associations Dues
26	Travel	9,000	2,767	5,000	2,911	5,000	3,056	3,000	10,128	3,000	380	12.7%	5,000	2,000	66.7%	
27	Supplies	14,100	17,280	14,100	12,728	14,000	10,231	14,500	12,185	14,500	5,729	39.5%	16,000	1,500	10.3%	
28	Canine Supplies	1,000	1,955	1,000	2,555	1,000	1,940	5,000	309	2,500	1,965	78.6%	2,500	-	0.0%	One K9
29	Utilities, Gas Heat	5,000	1,648	5,000	2,071	5,000	387	2,200	509	2,500	137	5.5%	1,000	(1,500)	-60.0%	50/50 pd/disp
30	Utilities, Electricity	9,000	23,686	9,000	22,907	17,319	24,389	23,700	26,297	25,000	11,131	44.5%	18,000	(7,000)	-28.0%	change to 50/50 from 80/20 pd/disp to align with other utilities

Police Department - Detailed Budget - 11/24/25

		2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 at 12/22/25	% Budget	2027 Proposal	Change from Prior Year	Percent Change from Prior year	Notes
31	Gasoline	28,000	45,942	28,000	40,855	46,000	36,046	60,000	41,097	60,000	17,928	29.9%	45,000	(15,000)	-25.0%	
32	Miscellaneous Equipment	15,000	3,996	15,000	7,502	10,000	-	10,000	2,834	10,000	-	0.0%	10,000	-	0.0%	
33	Forfeiture Expenses								2,963	-	-	n/a	-	-	n/a	
34	Building Lease & Operations	180,000	177,867	180,000	171,997	180,000	170,600	185,000	179,838	190,386	88,845	46.7%	163,800	(26,586)	-14.0%	60/40 pd/disp; \$260k in FY26 assume 5% increase; taxes dropped from FY25 to FY26 by \$50k
35	Miscellaneous Expense	-	204	-	10,511	-	230	500	500	500	-	0.0%	500	-	0.0%	
36	Drug Money	-	-	-	-	-	-	-	15,000	20,000	10,000	50.0%	25,000	5,000	25.0%	Cash for Street Crimes Unit
37	Contribution to RJC	-	-	-	-	-	-	15,000	15,000	15,000	-	0.0%	15,000	-	0.0%	
38	Total Expenditures - Operating	2,826,317	2,957,194	3,038,940	3,103,501	3,035,783	3,598,986	4,434,177	4,610,328	5,047,623	2,363,191	46.8%	5,396,151	348,528	6.9%	
	Expenditures - Capital and Debt															
39	Vehicle Purchases		4,500	70,000	148,122	28,000	120,533	200,000	196,230	90,000	69,649	77.4%	174,000	84,000	93.3%	1 marked car, 1 BCI car purchase; 2 unmarked via rental program; est. \$82k per
40	Capital Equipment		11,570	-	-	-	-	-	-	30,000	32,854	109.5%	-	(30,000)	-100.0%	working on a grant for the CellBrite
41	Transfer to Capital		-	-	-	-	-	-	-	-	-	n/a	-	-	n/a	
42	Police Chief Vehicle loan		18,420	-	7,493	-	7,493	7,493	7,494	-	-	n/a	-	-	n/a	
43	Police equipment (VEDA) loan		-	-	16,722	16,722	16,722	16,722	16,722	16,722	8,361	50.0%	16,722	-	0.0%	70% of \$23,888 through FY41
44	Police Renovations loan	42,000	22,650	65,000	62,437	62,437	62,437	62,437	62,437	62,437	31,218	50.0%	62,437	-	0.0%	70% of \$89,195 through FY37
45	Vehicle loans - FY24 purchases		-	-	-	-	-	32,896	32,896	32,896	32,896	100.0%	32,896	-	0.0%	FY25, FY26, FY27 - FY24 vehicles
46	Vehicle loans - FY25 purchases		-	-	-	-	-	-	-	51,446	21,416	41.6%	42,832	(8,614)	-16.7%	FY26, FY27, FY28, FY29 - FY25 vehicles
47	Vehicle loans - FY26 purchases		-	-	-	-	-	-	-	-	-	n/a	31,213	31,213	n/a	FY27, FY28, FY29 - FY26 vehicles
48	Total Expenditures - Capital and Debt	42,000	57,140	135,000	234,773	107,158	207,184	319,547	315,778	283,500	196,394	69.3%	360,099	76,599	27.0%	
	Revenues - Operating															
49	Fingerprint Revenue	22,000	4,005	22,000	22,600	10,000	22,785	15,000	25,430	20,000	7,630	38.2%	22,500	2,500	12.5%	
50	Other Town Contracts	98,000	93,288	98,000	150,861	161,000	328,564	-	-	-	-	n/a	-	-	n/a	
51	Police Liaison to School	246,000	150,000	150,000	150,000	171,500	170,000	175,100	175,100	183,000	-	0.0%	194,034	11,034	6.0%	confirm final amount, this is 10/12 Joe, 10/12*.5 Talley
52	Miscellaneous Revenue	25,000	14,363	25,000	7,641	22,000	7,245	7,250	37,415	10,000	5,095	51.0%	10,000	-	0.0%	
53	Outside Detail	12,500	-	-	-	-	4,720	-	2,450	-	1,640	n/a	-	-	n/a	
54	Traffic Ticket & Muni Ordinance Fines	10,000	1,895	10,000	9,342	12,500	12,746	12,500	13,359	12,500	11,209	89.7%	13,000	500	4.0%	not linear, \$10k in fall from State
55	Asset Forfeiture	-	23	50,000	23	5,000	23	-	23	23	8	33.5%	-	(23)	-100.0%	
56	Domestic Violence Grants	80,000	70,115	80,000	182,339	91,600	203,236	91,600	219,975	27,500	30,612	111.3%	165,578	138,078	502.1%	Grants extended to 6/30/26 and new grant approved starting 7/1/26; unknown amount as of 11/25 assumed 80% one officer MCCFR
57	Misc. Grants		11,321	5,000	39,495	8,000	37,056	10,000	16,783	30,000	10,109	33.7%	62,919	32,919	109.7%	\$10k misc grants; COPS Grant 40% of officer pickups; \$20 potential NUSI contract
58	Sale of Assets		-	-	-	-	-	-	9,500	20,000	-	0.0%	10,000	(10,000)	-50.0%	trade in value of vehicles
59	Debt Proceeds		-	-	-	-	85,231	200,000	196,230	85,000	-	0.0%	164,000	79,000	92.9%	Finance 2 vehicle purchase
60	Total Revenue	493,500	345,010	440,000	562,300	481,600	871,606	511,450	696,265	388,023	66,302	17.1%	642,031	254,008	65.5%	
61																
62																
63	Total Police Revenues	493,500	345,010	440,000	562,300	481,600	871,606	511,450	696,265	388,023	66,302	17.1%	642,031	254,008	65.5%	
64	Total Police Expenditures	2,868,317	3,014,334	3,173,940	3,338,274	3,142,941	3,806,170	4,753,724	4,926,106	5,331,123	2,559,584	48.0%	5,756,250	425,127	8.0%	
65	Net Operations	(2,374,817)	(2,669,324)	(2,733,940)	(2,775,974)	(2,661,341)	(2,934,564)	(4,242,274)	(4,229,841)	(4,943,100)	(2,493,282)	50.4%	(5,114,219)	(171,119)	3.5%	
66																
67	Total Dispatch Revenues	754,278	856,923	1,003,797	981,617	1,213,425	1,229,213	964,302	975,159	1,079,861	801,751	74.2%	1,268,372	188,511	17.5%	
68	Total Dispatch Expenditures	968,921	1,191,407	1,176,051	1,330,733	1,499,091	1,636,349	1,500,134	1,533,203	1,632,900	751,142	46.0%	1,884,581	251,681	15.4%	
69	Net Operations	(214,643)	(334,484)	(172,254)	(349,116)	(285,666)	(407,135)	(535,832)	(558,044)	(553,040)	50,608	-9.2%	(616,209)	(63,169)	11.4%	
70																
71	Funded by City							2,389,053	2,393,928	2,748,070	692,893		2,865,214	117,144	4.3%	
72	Funded by Town							2,389,053	2,393,928	2,748,070	692,893		2,865,214	117,144	4.3%	

Dispatch Department - Detailed Budget - 11/24/25																
		2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 at 12/22/25	% of Budget	2027 Proposal	Change from Prior Year	Percent Change from Prior year	Notes
	Expenditures - Operating															
1	Wages and Benefits	701,462	773,145	792,842	947,019	925,273	1,039,827	1,125,581	1,167,911	1,239,912	550,428	44.4%	1,371,203	131,290	10.6%	
2	Unemployment	616	1,264	616	1,210	1,231	886	1,510	-	1,500	879	58.6%	1,000	(500)	-33.3%	CY26 0.56% of \$15k per person
3	Workers' Comp.	7,643	9,225	7,643	8,709	11,400	10,872	3,413	4,992	6,085	2,585	42.5%	6,325	240	3.9%	CY25 rate is \$0.68 net; assume 5% increase to CY26 and 5% to CY27
4	Grant Expenses	24,000	-	-	-	-	-	-	-	-	-	n/a	-	-	n/a	
5	Training	2,000	-	2,000	1,538	2,000	1,405	2,000	1,462	2,000	908	45.4%	2,000	-	0.0%	
6	Other professional services	25,000	26,691	25,000	27,009	18,000	2,855	21,240	18,559	20,000	12,695	63.5%	25,000	5,000	25.0%	Paychex; Securshred \$150; responder wellness \$10,860; Burlington Comm \$7200 contract
7	IT Support Services	12,000	25,935	13,000	27,815	13,000	12,393	28,000	17,504	20,000	4,150	20.8%	20,000	-	0.0%	
8	Building Cleaning		-	-	-	-	6,240	5,760	5,580	6,000	3,120	52.0%	11,124	5,124	85.4%	Change from 70/30 pd/disp to 50/50 to align with other utilities; \$1800/month in FY25 and FY26; assume 3% increase
9	Water/Sewer	500	789	500	1,452	500	1,027	1,500	1,431	1,750	1,162	66.4%	1,750	-	0.0%	50/50 pd/disp
10	Trash Removal	550	996	550	1,204	550	1,398	1,502	1,527	1,650	651	39.4%	1,650	-	0.0%	50/50 pd/disp; \$260/month CY25 up from \$250/month CY24
11	R & M Building	4,000	1,949	4,000	14,684	4,000	2,137	4,000	624	6,500	4,302	66.2%	6,500	-	0.0%	50/50, add air handler contract in FY26
12	Radar Base/Georgia Tower	5,000	5,485	5,000	-	10,000	1,171	10,000	25,623	28,000	27,528	98.3%	28,000	-	0.0%	annual contract, propane, r&m
13	R & M Communications	5,000	626	5,000	797	5,000	6,773	5,000	4,782	2,500	-	0.0%	2,750	250	10.0%	
14	Snow Removal	-	325	2,500	1,300	2,500	1,644	2,500	1,950	2,500	681	27.2%	2,500	-	0.0%	
15	Rentals	2,100	3,942	2,500	3,745	4,000	6,688	4,000	5,865	6,500	3,538	54.4%	6,500	-	0.0%	
16	Communications	14,250	31,981	18,000	44,346	30,000	51,405	45,000	50,013	47,500	24,712	52.0%	55,000	7,500	15.8%	
17	Travel	1,000	1,656	1,000	283	1,000	587	1,000	394	1,000	-	0.0%	1,000	-	0.0%	
18	Uniforms	1,500	-	1,500	1,313	1,500	152	4,000	653	1,000	1,183	118.3%	1,500	500	50.0%	
19	Operating Supplies	3,000	6,955	3,100	7,112	3,500	8,679	7,000	5,720	7,250	2,547	35.1%	7,250	-	0.0%	
20	Utilities - Gas Heat	2,000	1,648	2,000	2,213	2,000	1,116	2,500	509	2,000	137	6.8%	1,000	(1,000)	-50.0%	50/50 pd/disp
21	Utilities - Electricity	5,300	8,567	5,300	6,783	6,910	7,251	6,800	7,885	7,000	3,292	47.0%	18,000	11,000	157.1%	change to 50/50 from 80/20 pd/disp to align with other utilities
22	Miscellaneous Equipment	4,000	-	3,000	-	3,000	-	3,000	-	-	-	n/a	-	-	n/a	
23	Building Lease & Operations	120,000	89,367	120,000	114,665	120,000	115,734	124,000	119,892	126,924	59,230	46.7%	109,200	(17,724)	-14.0%	60/40 pd/disp; \$260k in FY26 assume 5% increase; taxes dropped from FY25 to FY26 by \$50k
24	Misc Expense	-	12,024	-	1,171	-	-	500	-	-	-	n/a	-	-	n/a	
25	Total Expenditures - Operating	940,921	1,002,571	1,015,051	1,214,365	1,165,364	1,280,240	1,409,805	1,442,874	1,537,571	703,728	45.8%	1,679,252	141,681	9.2%	
26																
27	Expenditures - Capital and Debt															
28	Radar Base Building Planning	-								5,000	2,250	45.0%	115,000	110,000	2200.0%	ECOC upgrade from quote plus funds to run fiber and get away from copper, debt service FY28+
29	Dispatch Tower	-	161,868	100,000	53,887	280,000	270,514	-	-	-	-	n/a	-	-	n/a	
30	Dispatch Building Fit Up Debt	18,000	7,166	27,000	33,925	33,925	33,925	33,925	33,925	33,925	16,962	50.0%	33,925	-		
31	Dispatch Tower Debt	10,000	19,802	34,000	28,555	19,802	51,670	56,404	56,404	56,404	28,202	50.0%	56,404	-		
32	Total Expenditures - Capital and Debt	28,000	188,836	161,000	116,368	333,727	356,109	90,329	90,329	95,329	47,415	49.7%	205,329	110,000	115.4%	
33																
34	Revenues - Operating															
35	Misc. Revenue	7,200	375	-	-	25,000	-	-	-	-	-	n/a	-	-	n/a	
36	Dispatch Service Contracts	630,078	753,338	699,078	758,975	794,032	849,748	848,202	879,060	960,580	747,110	77.8%	1,049,225	88,645	9.2%	
37	PSAP Contract	117,000	96,634	100,719	122,643	100,000	117,650	96,100	96,100	109,281	54,641	50.0%	104,147	(5,134)	-4.7%	Based on FY25 Call volume, amount set 10/31/25
38	PSAP Rollover Revenue	-	6,577	104,000	-	44,393	11,815	20,000	-	10,000	-	0.0%	-	(10,000)	-100.0%	Program ended
39	Debt Proceeds	-	-	100,000	100,000	250,000	250,000	-	-	-	-	n/a	115,000	115,000	n/a	ECOC upgrade
40	Total Revenue	754,278	856,923	1,003,797	981,617	1,213,425	1,229,213	964,302	975,159	1,079,861	801,751		1,268,372	188,511	17.5%	
41																
42	Total Revenues - Operating	754,278	856,923	1,003,797	981,617	1,213,425	1,229,213	964,302	975,159	1,079,861	801,751	74.2%	1,268,372	188,511	17.5%	
43	Total Expenditures	968,921	1,191,407	1,176,051	1,330,733	1,499,091	1,636,349	1,500,134	1,533,203	1,632,900	751,142	46.0%	1,884,581	251,681	15.4%	
44	Net Operations	(214,643)	(334,484)	(172,254)	(349,116)	(285,666)	(407,135)	(535,832)	(558,044)	(553,040)	50,608		(616,209)	(63,169)	11.4%	