

**MEMORANDUM**

To: St. Albans City Council  
 From: Dominic Cloud, City Manger  
 Sarah Macy, Finance Director  
 Re: FY2027 Draft Budget  
 Date: January 9, 2026

The theme of the proposed FY27 budget is to provide cost stability from FY26 while continuing our focus on public safety and catching up on deferred capital investments. The impact to the property tax levy is an increase of \$122,866 which at 2.2% is below inflation (3.1% at end of November). Total proposed expenditures are \$15,515,530 which is a 7.9% increase (\$1,137,618) from FY26. The following table shows proposed expenditures by function.

<b>General Fund 2027 Proposed Budget: Summary Expenditures</b>					
	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>2027 Proposal</b>	<b>\$ Change from Prior Year</b>	<b>% Change from Prior year</b>
<b>Operating Expenditures</b>					
Administration and Finance	520,595	554,284	590,636	36,352	6.6%
County/Regional Functions	325,668	338,758	346,559	7,800	2.3%
City Clerk	87,673	106,286	117,932	11,646	11.0%
Planning, Devel., Assessing	497,909	495,522	335,748	(159,774)	-32.2%
Fire Department	395,103	416,117	403,902	(12,215)	-2.9%
Police Department Operating	4,610,328	5,047,623	5,396,151	348,528	6.9%
Dispatch	1,442,874	1,537,571	1,679,252	141,681	9.2%
Animal Control	18,644	18,180	20,043	1,863	10.2%
Public Works, Highway, Parks	678,902	744,434	772,537	28,103	3.8%
Recreation Programs	1,921,403	1,782,642	1,938,037	155,395	8.7%
Parking Program	293,986	231,793	224,067	(7,726)	-3.3%
Restorative Justice Center	1,184,599	1,150,627	1,339,111	188,484	16.4%
<b>Capital Exp. &amp; Debt Service</b>					
Governmental Capital	99,949	-	40,000	40,000	n/a
Fire Capital	-	10,000	10,000	-	0.0%
Police Capital & Debt	315,778	283,500	360,099	76,599	27.0%
Dispatch Capital & Debt	90,329	95,329	205,329	110,000	115.4%
Public Works Capital	725,902	311,667	475,000	163,333	52.4%
Recreation Capital	-	-	-	-	n/a
Parking Capital	36,336	30,000	30,000	-	0.0%
Debt Service, net of transfers	1,135,866	1,223,580	1,231,128	7,548	0.6%
<i>Total Expenditures</i>	<b>14,381,844</b>	<b>14,377,912</b>	<b>15,515,530</b>	<b>1,137,618</b>	<b>7.9%</b>

Across these departments and programs, the top cost drivers by category are:

1. **Wages and Benefits** include full time and part time wages, taxes, retirement, and benefits. The overall increase of \$776,592 is primarily Police and Dispatch (\$536,703) followed by the expansion of grant funded staffing in RJC (\$154,729).
2. **Capital** expenditures were deferred in FY26 to offset the impact of the Police and Dispatch budgets on the overall general fund. Some of those items are now showing in FY27. To put the FY27 proposal of \$844k in perspective, previous years capital investments were \$729k in FY24 and \$823k in FY25. FY26 is the outlier with a budget of \$477k. The proposed capital items for FY27 are as follows:
  - Continue replacing SCBAs for Fire as needed, level funded at \$10k
  - Replace one marked and one unmarked car in Police \$164k [debt funded] and continue the undercover vehicle leasing program for \$10k
  - Rehabilitate the ECOC at the Radar Base for \$115k [debt funded]
  - Annual paving program level funded at \$300k
  - Replace 2012 Ford F550 plow truck that was proposed in FY26 and delayed \$150k [debt funded] and replace oldest commercial zero-turn lawn mower \$15k
  - Funds earmarked for Welden Theatre renovations \$35k
  - Feasibility study of the Public Works facility \$10k
  - Upgrades to the City Hall Auditorium lighting \$5k
3. The third highest increase is **Programs and Events**. Increases in the scope (and associated funding) for RJC makes up the largest part of this at \$34k. Demand for day camp and concessions make up the other components.
4. Notably, **Professional Services** is down \$134k because the reappraisal is finished and those costs were covered in the FY25 and FY26 budgets.

Category	FY26 Budget	FY27 Propos	Change	% Change
Wages and Benefits	\$ 8,120,587	\$ 8,897,179	\$ 776,592	9.6%
Capital	\$ 476,667	\$ 844,000	\$ 367,333	77.1%
Programs and Events	\$ 583,060	\$ 659,115	\$ 76,055	13.0%
Debt	\$ 1,477,409	\$ 1,507,556	\$ 30,147	2.0%
Insurance	\$ 492,425	\$ 519,112	\$ 26,687	5.4%
Rent and Utilities	\$ 835,206	\$ 839,570	\$ 4,364	0.5%
Other	\$ 565,558	\$ 566,359	\$ 800	0.1%
Consumables	\$ 328,750	\$ 326,350	\$ (2,400)	-0.7%
R&M	\$ 359,650	\$ 351,750	\$ (7,900)	-2.2%
Professional & Purchased Services	\$ 1,138,600	\$ 1,004,539	\$ (134,061)	-11.8%
<b>Total</b>	<b>\$ 14,377,912</b>	<b>\$ 15,515,530</b>	<b>\$ 1,137,618</b>	

Budgeted expenditures are funded by two general sources - the property tax levy and other non-tax revenues. The proposed property tax levy is \$5,809,962 which is a 2.2% or \$122,866 increase from FY26. Of the proposed increase, 95% or \$117,144 is from the Police and Dispatch budgets and the remaining 5% or \$5,722 relates to all other costing centers except for RJC which is 100% grant funded.

The following table shows budgeted revenues by function. When comparing the expenditure table by function and the revenue table by function, many of the proposed expenditure increases have corresponding revenue increases.

<b>General Fund 2027 Proposed Budget: Summary Revenues</b>					
	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>2027 Proposal</b>	<b>\$ Change from Prior Year</b>	<b>% Change from Prior year</b>
Property Tax Revenues	5,221,965	5,687,096	5,809,962	122,866	2.2%
General Revenue	1,469,477	1,095,395	1,141,323	45,928	4.2%
City Clerk	108,631	116,700	116,700	-	0.0%
Planning, Devel., Assessing	73,308	97,000	82,000	(15,000)	-15.5%
Fire Department	94,841	84,500	93,700	9,200	10.9%
Police	3,090,193	3,136,093	3,507,245	371,152	11.8%
Dispatch	975,159	1,079,861	1,268,372	188,511	17.5%
Animal Control	-	-	-	-	n/a
Public Works	451,235	149,500	299,500	150,000	100.3%
Recreation Programs	1,719,136	1,557,656	1,600,386	42,730	2.7%
Parking Program	273,681	223,485	257,232	33,747	15.1%
Restorative Justice Center	1,190,462	1,150,627	1,339,111	188,484	16.4%
<i>Total Revenue</i>	<b>14,668,087</b>	<b>14,377,912</b>	<b>15,515,530</b>	<b>1,137,618</b>	<b>7.9%</b>

Other non-tax revenue sources have increased from \$8,690,816 in FY26 to \$9,705,568 in the FY27 budget. This 11.7% or \$1,014,752 increase in nontax revenue sources is made up of the following items:

<b>Category</b>	<b>FY26 Budget</b>	<b>FY27 Proposal</b>	<b>Change</b>	<b>% Change</b>
Grant Revenue	\$ 1,321,127	\$ 1,669,608	\$ 348,481	26.4%
Debt Proceeds	\$ 85,000	\$ 429,000	\$ 344,000	404.7%
Charges for Services	\$ 6,302,466	\$ 6,586,039	\$ 283,573	4.5%
Local Option Tax	\$ 740,000	\$ 770,000	\$ 30,000	4.1%
Fines	\$ 124,523	\$ 133,200	\$ 8,677	7.0%
Intergovernmental	\$ 61,500	\$ 61,521	\$ 21	0.0%
Donations	\$ 30,000	\$ 30,000	\$ -	0.0%
Investment Earnings	\$ 22,500	\$ 22,500	\$ -	0.0%
Licenses	\$ 3,700	\$ 3,700	\$ -	0.0%
<b>Total</b>	<b>\$ 8,690,816</b>	<b>\$ 9,705,568</b>	<b>\$ 1,014,752</b>	<b>11.7%</b>

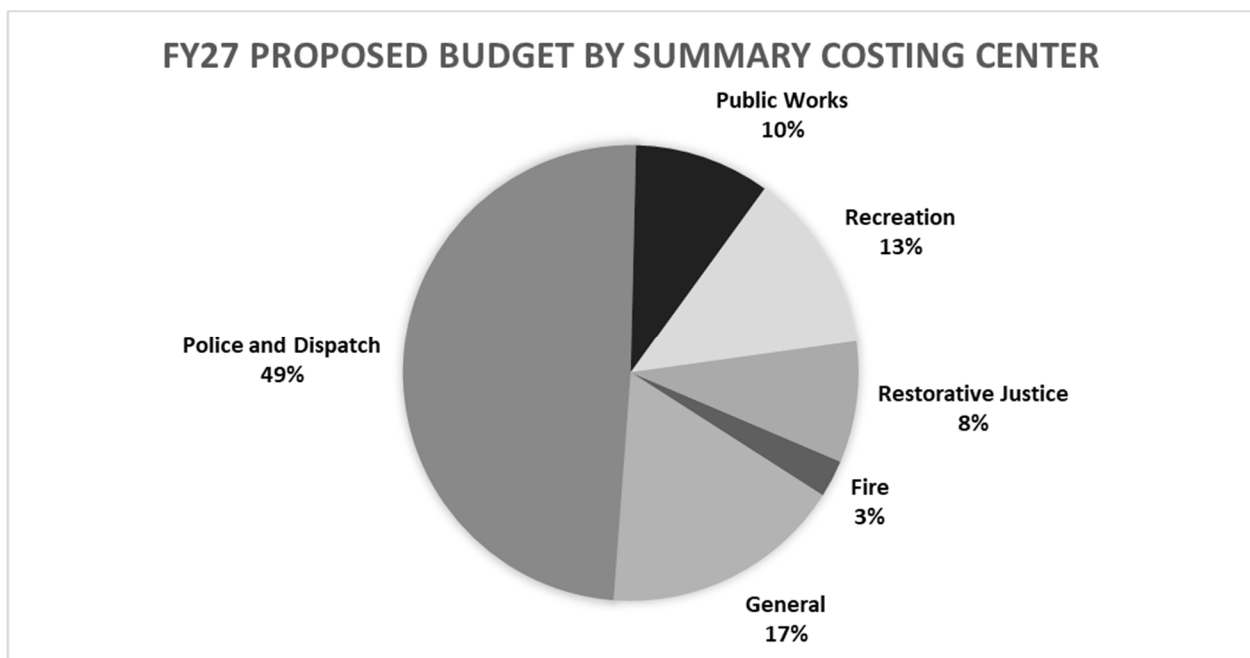
The largest increase in nontax revenues comes from grant revenues. The RJC is expecting an increase in grant revenues of \$188,484 and the Police department has received approval for the extension of a Domestic Violence grant that we previously thought was going to end during FY26. This is \$138k to help offset the cost of Police salaries and benefits.

Related to the increase in proposed capital purchases, proposed debt proceeds revenue has also increased. Proposed new debt in FY27:

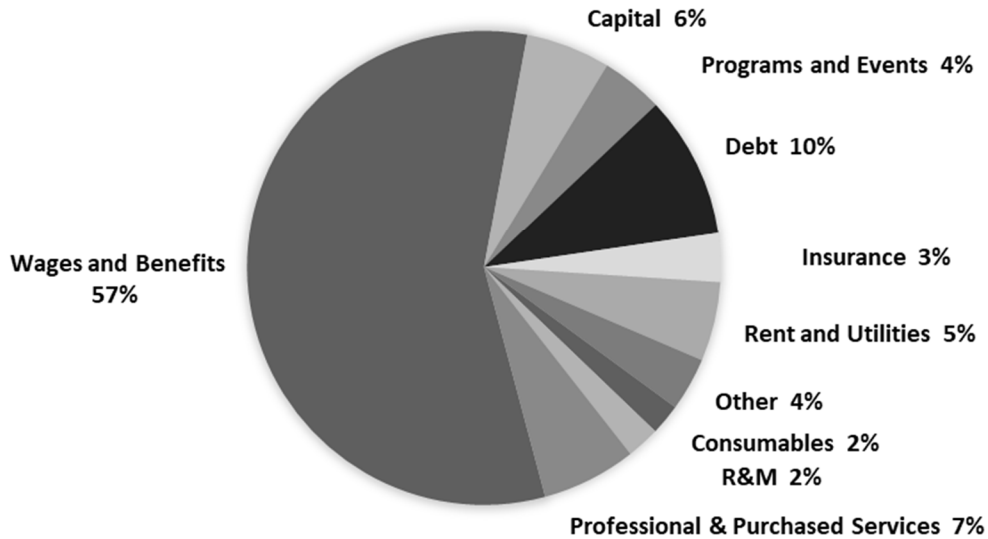
- Finance \$150k for the replacement of 2012 Ford F550 plow truck. Debt will be serviced by General Fund, Water Fund and Wastewater Fund.
- Finance \$115k for the rehabilitation of the ECOC
- Finance replacement of the marked and unmarked police vehicles \$164k
- This budget proposes that the City take over 100% of the payments on debt on the Greg Brown Lodge from the Hard’ack Inc. nonprofit.

An increase in anticipated charges for services revenue rounds out the increases in nontax revenues for the year. The largest is an increase in the Town contribution to police and dispatch of \$117,144 followed by increased dispatch contract revenues of \$88,645.

To help visualize overall general fund operations, the following two pie charts show the breakdown of costs by the summary costing center and then by major expenditure category.



## FY27 PROPOSED BUDGET BY MAJOR CATEGORY



As in previous years, the largest category of budget expenditures is wages and benefits at 57% of the budget (\$8,897,179). For perspective, the second largest category is debt service at 10% or \$1,507,556. Professional and purchased services are 6.5% (\$1,004,539) followed by capital at 5.4% (\$844,000). The largest costing center in the budget is Police and Dispatch, making up almost 50% of all costs.

Tax rates are established by taking the budgeted tax levy and dividing it by the grand list. With the reappraisal behind us, I expect the grand list to be stable from FY26 to FY27 which would result in a 2.1% increase in the municipal tax rate. Post reappraisal the average assessed value of a residential property in the City is \$340k. The impact of this budget on the average residential property would be \$50 for the year taking the municipal tax from \$2,498 to \$2,548.

<b>Tax Rate Comparison</b>	<b>FY26</b>	<b>FY27 estimated</b>	<b>% Change by Category</b>
City Budget	0.7010	0.7156	2.1%
Library Tax Rate	0.0322	0.0322	0.0%
Veterans' Exemption	0.0015	0.0015	0.0%
<i>Total Municipal Tax Rate</i>	0.7347	0.7493	2.0%

*\$ Change from prior year* 0.0146  
*% Change from prior year* 2.0%

Municipal Tax on \$340k home:	\$ 2,498	\$ 2,548
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*\$ Change from prior year* \$ 50  
*% Change from prior year* 2.0%

## **Departmental Overview:**

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### **1. County and Regional Functions**

- a. All appropriation requests from the prior year were funded at their requested amount from the prior year and AgeWell was added at its requested amount of \$2,000.

### **2. Finance and Administration**

- a. Added \$35k in capital investment for Welden Theatre renovations during the year.

### **3. Clerk**

- a. FY27 will have three elections, costs have increased to reflect that.

### **4. Planning & Development**

- a. Reappraisal is finished, decreasing costs \$154k
- b. Added \$5k in capital to upgrade lighting in the City Hall auditorium

### **5. Debt Service**

- a. Local Options Tax revenue will offset \$498k of debt costs covering the pool bond, the last sidewalk bond, and most of the capital projects note.
- b. The new proposed debt in this budget is for the replacement of the Public Works department's oldest F550 (net General Fund cost of \$11.5k after transfers from other funds).
- c. The budget proposes that the City begin paying 100% of Hard'ack Inc.'s debt on the Greg Brown Lodge of \$35,722 per year.

### **6. Police and Dispatch**

- a. Summary budgets included, expect to be finalized by JPB on Jan 14th
- b. Required increase to the City Tax Levy is \$117,144 or 4.3%
- c. Capital purchases:
  - i. One marked car, one unmarked car (\$164k – debt funded)
  - ii. Continue street crimes vehicle lease program (\$10k)
  - iii. Rehabilitate the ECOC (\$115k – debt funded)
- d. Grant revenue increased after the City was awarded a new federally funded domestic violence grant starting with FY27. The previous grant ended in FY25.

### **7. Animal Control**

- a. No changes.

### **8. Fire**

- a. FY27 will be the second year where we maintained a full-time vacancy in Fire and reshuffled existing staff to cover operational needs.
- b. Will use capital funding to replace some SCBAs as needed

### **9. Recreation – Admin and Programs**

- a. Recreation continues to see increased demand for day camp offerings. Revenue estimates have been brought up conservatively. FY25 and FY26 both have revenue contributions from MRUSD. It is unknown if that funding opportunity will be available and to what extent in FY27.

#### **10. Hard'ack**

- a. No major changes to Hard'ack proposed expenditures.
- b. Continued reduction in Lodge Rental income projection to allow for increased public access.
- c. Hard'ack Program revenue was previously the budgeted place for the Hard'ack Inc. 5% funding to live. This has been moved to an agency fund in FY26 and reflected as such in the FY27 budget.

#### **11. Barlow**

- a. No major changes. Tenants renewed lease for 5 years.

#### **12. Pool**

- a. FY27 pool budget is break even after the elimination of the full time pool position.

#### **13. Welden Theatre**

- a. The theater is averaging 1,600 attendees per month though we find that attendance is highly dependent on the quality of movies available
- b. FY27's overall revenue estimate is about the same as FY26; approx. 60% of ticket sales revenue goes back to the movie companies.
- c. The budget maintains a high R&M line at \$50k to allow for replacement and repair of aging equipment.

#### **14. Public Works**

- a. Capital: \$300k for paving; \$15k for a replacement zero-turn lawnmower; and \$150k in debt proceeds to replace 2012 Ford F550 deferred from previous year
- b. Funding budgeted for PW garage feasibility study

#### **15. Parking**

- a. Parking ended FY25 with half the deficit it was budgeted to have and is off to a strong start in FY26. This trend continues into FY27 with a proposed break-even budget. Consistent enforcement and changes to the parking infrastructure are paying off.

#### **16. RJC**

- a. Completely grant funded, FY27 grants are expected to increase by \$188k providing for expanded programs and personnel funding. Total expected grant funding for this program is \$1.3M in FY27.

General Fund 2027 Proposed Budget: Summary of all Revenues															
		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
1	Property Tax Revenues	4,840,544	4,837,097	5,046,762	5,007,334	5,190,743	5,226,880	5,221,165	5,221,965	5,687,096	2,843,548	50.0%	5,809,962	122,866	2.2%
2	General Revenue	624,720	1,065,899	1,010,432	1,202,662	1,051,302	1,845,818	1,049,864	1,469,477	1,095,395	387,775	35.4%	1,141,323	45,928	4.2%
3	City Clerk	114,900	130,839	114,900	116,177	118,900	109,221	118,000	108,631	116,700	48,938	41.9%	116,700	-	0.0%
4	Planning & Development / Property Services	71,300	67,078	78,800	109,430	95,300	174,146	87,000	73,308	97,000	28,614	29.5%	82,000	(15,000)	-15.5%
5	Fire Department	88,500	89,185	107,000	101,286	942,000	100,599	107,500	94,841	84,500	20,205	23.9%	93,700	9,200	10.9%
6	Police	493,500	345,010	440,000	562,300	481,600	871,606	2,900,503	3,090,193	3,136,093	759,195	24.2%	3,507,245	371,152	11.8%
7	Dispatch	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%
8	Animal Control	500	-	100	55	100	-	100	-	-	-	n/a	-	-	n/a
9	Public Works	157,500	146,847	137,500	159,690	390,000	402,054	422,500	451,235	149,500	69,230	46.3%	299,500	150,000	100.3%
10	Recreation Programs	713,762	742,509	1,231,062	1,315,459	1,278,990	1,423,512	1,529,540	1,719,136	1,557,656	830,107	53.3%	1,600,386	42,730	2.7%
11	Parking Program	169,203	169,646	153,686	202,971	199,300	227,870	310,640	273,681	223,485	139,381	62.4%	257,232	33,747	15.1%
12	Restorative Justice Center	973,589	891,888	857,866	921,329	909,176	1,123,822	1,107,429	1,190,462	1,150,627	519,012	45.1%	1,339,111	188,484	16.4%
13	<i>Total Revenue</i>	<b>9,002,296</b>	<b>9,342,920</b>	<b>10,181,905</b>	<b>10,680,310</b>	<b>11,870,836</b>	<b>12,734,741</b>	<b>13,818,543</b>	<b>14,668,087</b>	<b>14,377,912</b>	<b>6,447,755</b>	<b>44.8%</b>	<b>15,515,530</b>	<b>1,137,618</b>	<b>7.9%</b>

General Fund 2027 Proposed Budget: Summary of all Expenditures															
		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
14	<b>Operating Expenditures</b>														
15	Administration and Finance	664,809	730,368	636,899	740,688	741,172	686,649	517,018	520,595	554,284	242,901	43.8%	590,636	36,352	6.6%
16	County/Regional Functions	291,968	305,193	322,951	237,902	299,231	324,327	322,680	325,668	338,758	212,842	62.8%	346,559	7,800	2.3%
17	City Clerk	96,449	74,668	106,936	72,302	103,304	75,519	109,769	87,673	106,286	42,436	39.9%	117,932	11,646	11.0%
18	Planning & Development/Property Services	282,626	304,993	286,761	258,327	302,736	412,271	457,438	497,909	495,522	178,539	36.0%	335,748	(159,774)	-32.2%
19	Fire Department	377,376	434,040	374,448	404,193	392,095	401,969	447,654	395,103	416,117	186,520	44.8%	403,902	(12,215)	-2.9%
20	Police Department 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%
21	Dispatch	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%
22	Animal Control	18,678	15,061	17,511	13,206	17,942	16,740	17,978	18,644	18,180	8,536	47.0%	20,043	1,863	10.2%
23	Public Works, Highway, Parks	659,255	679,626	634,099	696,920	662,882	639,615	727,824	678,902	744,434	371,313	49.9%	772,537	28,103	3.8%
24	Recreation Programs	808,722	766,961	1,231,157	1,355,270	1,137,202	1,574,099	1,616,575	1,921,403	1,782,642	994,484	55.8%	1,938,037	155,395	8.7%
25	Parking Program	163,479	214,657	178,252	298,929	215,278	293,814	288,348	293,986	231,793	116,767	50.4%	224,067	(7,726)	-3.3%
26	Restorative Justice Center	973,589	853,520	857,866	903,813	909,176	1,073,840	1,107,429	1,184,599	1,150,627	496,666	43.2%	1,339,111	188,484	16.4%
27															
28	<b>Capital Expenditures and Debt Service</b>														
29	Governmental Activities Capital	-	-	-	-	-	20,071	-	99,949	-	-	n/a	40,000	40,000	n/a
30	Fire Department Capital	4,000	-	4,000	-	835,000	-	10,000	-	10,000	-	0.0%	10,000	-	0.0%
31	Police Department Capital & 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%
32	Dispatch Capital & 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	Public Works Capital	265,000	265,981	270,000	333,977	525,000	282,989	570,000	725,902	311,667	294,954	94.6%	475,000	163,333	52.4%
34	Recreation Capital	-	5,173	-	32,990	-	35,228	-	-	-	-	n/a	-	-	n/a
35	Parking Capital	-	23,062	30,000	110	30,000	-	130,000	36,336	30,000	31,400	104.7%	30,000	-	0.0%
36	Debt Service, net of transfers	558,110	925,703	874,553	1,009,811	1,028,782	1,321,218	1,241,973	1,135,866	1,223,580	752,670	61.5%	1,231,128	7,548	0.6%
37	<i>Total Expenditures</i>	<b>9,001,299</b>	<b>9,804,747</b>	<b>10,175,424</b>	<b>11,027,444</b>	<b>11,841,832</b>	<b>12,600,867</b>	<b>13,818,543</b>	<b>14,381,844</b>	<b>14,377,912</b>	<b>7,240,756</b>	<b>50.4%</b>	<b>15,515,530</b>	<b>1,137,618</b>	<b>7.9%</b>

General Revenues (other than Property Taxes)																	
		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	5 year average
	<b>Revenue</b>																
1	Penalty on Taxes	26,500	16,882	26,500	20,857	26,500	26,876	20,000	32,156	20,000	(324)	-1.6%	20,000	-	0.0%		24,292
2	Interest on Taxes	42,500	24,854	47,500	32,386	47,500	46,064	30,000	53,895	30,000	10,566	35.2%	30,000	-	0.0%		42,526
3	Legal fees on delinquent taxes	-	6	-	315	-	3,853	1,250	31	1,250	-	0.0%	1,250	-	0.0%		1,720
4	W/WW Pro-rata Lease, PW Garage	56,032	56,032	57,713	57,713	59,444	59,444	61,227	61,227	63,064	15,766	25.0%	64,956	1,892	3.0%		57,763
5	W/WW Pro-rata Lease, City Hall	62,688	62,688	64,569	64,569	66,506	66,506	68,501	68,501	70,556	17,639	25.0%	72,673	2,117	3.0%		64,625
6	Affiliation Fee	95,000	95,137	102,000	125,569	51,000	65,222	-	-	-	-	n/a	-	-	n/a		72,479
7	State Payments, RR Taxes	5,000	2,510	5,000	5,021	5,000	5,021	5,000	5,021	5,000	-	0.0%	5,021	21	0.4%		4,519
8	Local Option Tax Revenue	200,000	654,094	551,650	680,719	638,352	735,540	680,000	763,626	720,000	193,633	26.9%	750,000	30,000	4.2%		667,248
9	Interest on Savings	3,000	4,792	3,000	4,228	3,000	23,438	22,500	24,550	22,500	29,183	129.7%	22,500	-	0.0%		11,667
10	Interest on General Receivables	-	701	-	(2,354)	-	1,221	250	693	250	(443)	-177.0%	250	-	0.0%		709
11	PILOT	54,000	60,122	55,000	55,544	56,000	56,734	56,500	57,599	56,500	49,059	86.8%	56,500	-	0.0%		57,709
12	CHT Voluntary Payment (FY26-FY35)	-	-	-	-	-	-	-	-	-	10,000	n/a	10,210	10,210	n/a		-
13	Reimbursement for Stormwater Services	50,000	50,000	50,000	51,500	50,000	53,045	54,636	54,636	56,275	14,069	25.0%	57,963	1,688	3.0%		41,836
14	Rental of Facilities	-	5,295	-	9,818	-	10,973	10,000	18,074	10,000	7,685	76.8%	10,000	-	0.0%		9,640
15	Insurance Reimbursements & Misc.	30,000	32,786	47,500	96,778	48,000	691,593	40,000	329,467	40,000	40,942	102.4%	40,000	-	0.0%		245,541
16	Debt Proceeds	-	-	-	-	-	290	-	-	-	-	n/a	-	-	n/a		58
17	<b>Total, General Revenue</b>	<b>624,720</b>	<b>1,065,899</b>	<b>1,010,432</b>	<b>1,202,662</b>	<b>1,051,302</b>	<b>1,845,818</b>	<b>1,049,864</b>	<b>1,469,477</b>	<b>1,095,395</b>	<b>387,775</b>	<b>35.4%</b>	<b>1,141,323</b>	<b>45,928</b>	<b>4.2%</b>		<b>1,302,332</b>
<b>County and Regional Functions</b>																	
		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	5 year average
	<b>County/Regional Functions</b>																
1	N.W Regional Planning	3,945	3,944	3,945	3,851	3,945	3,989	4,109	4,109	4,232	2,116	50.0%	4,375	144	3.4%		3,967
2	F.C.I.D.C.	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	-	0.0%	6,250	-	0.0%		6,250
3	Solid Waste District	6,800	6,795	7,480	7,625	7,480	8,252	8,500	8,940	9,208	9,709	105.4%	10,300	1,092	11.9%		7,681
4	AmCare	151,825	164,475	156,378	156,378	159,408	159,409	162,596	167,379	175,748	87,874	50.0%	184,536	8,787	5.0%	contract through FY28	156,684
5	Franklin County Tax	51,000	52,431	51,750	-	52,000	66,191	68,177	65,892	70,222	65,822	93.7%	70,000	(222)	-0.3%		46,721
6	Senior Center	2,000	2,000	2,000	2,000	-	2,500	10,000	10,000	10,000	10,000	100.0%	10,000	-	0.0%		3,700
7	Green Mountain Transit	6,321	6,321	6,321	6,321	6,321	6,321	6,321	6,321	6,321	6,321	100.0%	6,321	-	0.0%		6,321
8	Historical Museum	17,500	17,500	42,500	25,000	17,500	25,000	25,000	25,000	25,000	25,000	100.0%	25,000	-	0.0%		21,500
9	VNA & Hospice (FKA Home Health)	14,477	14,477	14,477	14,477	14,477	14,477	14,477	14,477	14,477	-	0.0%	14,477	-	0.0%		14,477
10	NUSI	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	100.0%	10,000	-	0.0%		10,000
11	Franklin County Caring Communities	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	(4,000)	-100.0%	-	(4,000)	-100.0%	program over	4,000
12	Martha's Kitchen	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	-	0.0%	2,000	-	0.0%		2,000
13	Northwest Access TV	850	-	850	-	850	938	1,250	1,300	1,300	-	0.0%	1,300	-	0.0%		478
14	AgeWell	-	-	-	-	-	-	-	-	-	-	n/a	2,000	2,000	n/a	new request	-
15	Other (RJC, SAFF both moved)	15,000	15,000	15,000	-	15,000	15,000	-	-	-	-	n/a	-	-	n/a	Formerly RJC, SAFF	12,090
16	<b>Subtotal, County/Regional Functions</b>	<b>291,968</b>	<b>305,193</b>	<b>322,951</b>	<b>237,902</b>	<b>299,231</b>	<b>324,327</b>	<b>322,680</b>	<b>325,668</b>	<b>338,758</b>	<b>212,842</b>	<b>62.8%</b>	<b>346,559</b>	<b>7,800</b>	<b>2.3%</b>		<b>295,869</b>

**Finance & Administration**

		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	5 year average
	<b>Expenditures</b>																
1	Salaries	125,358	141,896	114,836	123,059	119,464	133,924	193,612	137,754	138,708	71,531	51.6%	145,817	7,110	5.1%		134,682
2	Custodial Salaries	10,485	8,275	13,867	14,150	16,038	21,223	18,418	20,959	18,974	10,399	54.8%	20,234	1,260	6.6%		15,766
3	Health Benefits	31,780	26,956	20,551	29,246	28,158	24,842	41,021	34,965	36,136	15,869	43.9%	37,647	1,511	4.2%		26,945
4	Retiree Life Insurance	650	407	700	408	700	401	700	400	435	179	41.3%	435	0	0.1%		448
5	FICA/MEDI	10,392	12,353	9,846	9,952	10,366	11,378	16,920	12,037	12,583	6,182	49.1%	13,251	668	5.3%		11,342
6	Retirement-Prudential	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,200	1,100	91.7%	1,200	-	0.0%		1,103
7	Retirement-457	1,200	2,682	2,500	2,589	2,600	2,768	2,600	2,721	2,800	1,589	56.7%	2,800	-	0.0%		2,644
8	Retirement-VMERS	8,490	10,453	8,559	8,871	9,146	10,394	14,842	11,015	11,432	5,996	52.4%	12,452	1,020	8.9%		9,869
9	Unemployment	500	343	500	328	500	321	650	253	650	178	27.4%	250	(400)	-61.5%		304
10	Workers' Comp.	1,504	1,776	-	1,714	1,500	1,124	954	1,456	967	1,768	182.8%	1,500	533	55.2%		1,598
11	Grant Expenses	-	-	-	-	-	1,480	-	8,146	-	-	n/a	-	-	n/a		1,925
12	Training	1,250	130	2,000	634	1,500	363	3,000	264	3,000	221	7.4%	2,000	(1,000)	-33.3%		678
13	Other Professional Svcs.	13,000	17,494	14,000	28,824	15,000	23,739	20,000	18,417	20,000	(337)	-1.7%	22,000	2,000	10.0%		21,780
14	Audit Fees	12,750	9,090	11,500	10,945	12,000	14,234	12,000	13,713	15,000	7,500	50.0%	15,000	-	0.0%		11,628
15	Equity Committee & Initiatives	-	5,777	5,000	1,810	5,000	2,698	5,000	2,028	5,000	-	0.0%	5,000	-	0.0%		2,462
16	Legal-General Matters	7,500	20,447	15,000	6,428	15,000	23,634	10,000	24,052	10,000	8,879	88.8%	12,000	2,000	20.0%		18,666
17	Legal-Land Use	14,000	3,830	10,000	10,799	10,000	3,625	10,000	8,209	10,000	6,719	67.2%	10,000	-	0.0%		6,286
18	Legal-Personnel/Labor	6,000	-	6,000	38	6,000	696	6,000	147	6,000	-	0.0%	6,000	-	0.0%		3,298
19	Legal-Tax Sale	7,000	3,466	7,000	6,753	4,000	5,533	4,000	559	4,000	258	6.5%	4,000	-	0.0%		5,865
20	IT Services	3,500	1,472	5,000	4,014	5,000	6,720	15,000	7,018	15,000	2,900	19.3%	17,500	2,250	15.0%	IT RFP on horizon	4,740
21	Utilities-Water, Sewer & Stormwater	600	2,107	2,000	594	2,000	963	2,000	-	2,000	516	25.8%	2,000	-	0.0%		1,055
23	Trash Removal	-	533	-	662	500	498	500	277	500	651	130.3%	1,100	600	120.0%		443
24	City Hall Building/Grounds	3,500	14,766	5,500	7,612	5,500	8,095	7,500	11,256	7,500	4,595	61.3%	10,000	2,500	33.3%		9,519
25	Rentals	5,000	3,197	4,850	4,560	4,000	3,263	4,000	3,863	4,000	1,458	36.4%	4,000	-	0.0%		3,814
26	P & C Insurance	64,500	85,565	70,000	92,367	80,000	82,248	26,000	72,466	72,850	33,650	46.2%	75,000	2,150	3.0%		80,889
27	Insurance Deductibles	6,500	515	6,500	5,858	6,000	(3,675)	6,000	7,248	6,000	-	0.0%	6,000	-	0.0%		3,285
28	Telephone	3,100	2,698	3,000	2,552	3,000	2,929	3,600	2,251	3,600	1,159	32.2%	3,600	-	0.0%		2,646
29	Postage	8,000	6,098	5,500	5,222	5,500	6,621	5,500	7,632	6,000	4,962	82.7%	7,000	1,000	16.7%		6,038
30	Advertising	1,000	638	1,500	1,927	1,500	2,340	1,500	28	1,500	566	37.7%	1,500	-	0.0%		1,846
31	Printing	3,000	1,172	1,500	2,415	1,500	3,054	1,500	3,287	2,500	1,656	66.2%	3,300	800	32.0%		2,219
32	Dues & Subscriptions	23,000	27,191	22,500	27,354	22,500	38,494	22,500	34,830	20,000	15,276	76.4%	22,000	2,000	10.0%	VLCT FY27 dues \$11,024; paychex; po box, professional assoc; adobe, zoom; Acrisure; NEMRC; CC fees	29,453
33	Travel	550	(2)	500	172	500	608	1,000	771	1,000	352	35.2%	1,000	-	0.0%		313
34	Equipment	-	-	500	-	500	-	500	-	3,000	-	0.0%	-	(3,000)	-100.0%		1,400
35	Supplies	5,000	2,377	2,500	5,204	2,500	3,686	2,500	2,977	3,000	1,124	37.5%	3,200	200	6.7%		3,236
36	Staff & Board Activities	1,500	603	2,000	1,478	2,000	968	2,000	611	2,000	77	3.8%	1,800	(200)	-10.0%		1,068
37	Technology Supplies	2,000	2,334	2,650	1,868	3,000	404	3,000	1,246	3,000	-	0.0%	3,000	-	0.0%		1,291
38	Utilities-Gas Heat	4,600	2,868	4,600	3,103	4,600	2,934	4,600	3,496	4,700	327	6.9%	4,500	(200)	-4.3%		3,042
39	Utilities-Electricity	7,000	6,823	6,500	6,324	6,500	7,065	6,500	7,528	6,750	3,414	50.6%	8,300	1,550	23.0%		6,543
40	Gasoline								247	-	241	n/a	500	500	n/a		247
41	LOT General Fund	40,000	-	-	-	40,000	-	34,000	-	36,000	-	0.0%	37,500	1,500	4.2%	5% LOT Revenue	-
42	LOT to Redevelopment Fund	40,000	33,705	-	35,036	40,000	37,777	-	-	50,000	25,000	50.0%	60,000	10,000	20.0%	From LOT Revenue	26,326
43	Mayoral Initiatives	5,000	2,588	5,000	1,786	5,000	1,424	5,000	2,135	5,000	5,700	114.0%	5,000	-	0.0%		2,104
44	Miscellaneous	1,500	15,767	1,500	1,662	1,500	9,212	1,500	19,395	1,500	1,247	83.1%	1,500	-	0.0%		9,407
45	Transfer Out	-	-	-	-	-	5,632	-	33,838	-	-	n/a	-	-	n/a	FY25 transfer to fund 400	7,894

**Finance & Administration**

		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	5 year average
46	HRA Costs	105,000	178,149	150,000	196,010	150,000	104,058	-	-	-	-	n/a	-	-	n/a	Move to Departments	111,074
47	Leave Buyback	78,000	72,730	80,340	75,263	80,000	77,854	-	-	-	-	n/a	-	-	n/a	Move to Departments	65,007
48	<i>Total Operating Expenditures</i>	<b>664,809</b>	<b>730,368</b>	<b>636,899</b>	<b>740,688</b>	<b>741,172</b>	<b>686,649</b>	<b>517,018</b>	<b>520,595</b>	<b>554,284</b>	<b>242,901</b>	<b>43.8%</b>	<b>590,636</b>	<b>36,352</b>	<b>6.6%</b>		<b>661,989</b>
49																	
50	<b>Expenditures - Capital</b>													-			
51	30-32 Lower Welden		-		-		-		-		-	n/a	-	-	n/a		-
52	Welden Theatre Renovations											n/a	35,000	35,000	n/a		n/a
53	Capital Expenditures		-		-		-		99,949		-	n/a	-	-	n/a		19,990
54	<i>Total CIP</i>	-	-	-	-	-	-	-	99,949	-	-	n/a	35,000	35,000	100.0%		19,990
55														-			
56	<b>Total Expenditures</b>	<b>664,809</b>	<b>730,368</b>	<b>636,899</b>	<b>740,688</b>	<b>741,172</b>	<b>686,649</b>	<b>517,018</b>	<b>620,544</b>	<b>554,284</b>	<b>(235,401)</b>	<b>-42.5%</b>	<b>625,636</b>	<b>71,352</b>	<b>12.9%</b>		<b>681,978</b>

**City Clerk**

		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	5 year average
	<b>Revenues</b>																
1	Beverage Control Licenses	3,400	2,380	3,400	2,615	3,400	2,245	2,500	2,615	2,500	925	37.0%	2,500	-	0.0%		2,457
2	Dog Licenses	2,500	164	2,500	1,369	2,500	1,374	2,500	1,266	1,200	146	12.2%	1,200	-	0.0%	approx 300 dogs; \$4 to City	2,090
3	Recording Fee Revenues	-	60,639	-	50,108	50,000	45,850	50,000	42,730	50,000	27,405	54.8%	50,000	-	0.0%		53,487
4	City Clerk Fees	75,000	25,570	75,000	23,846	25,000	22,737	25,000	26,292	25,000	10,518	42.1%	25,000	-	0.0%		23,321
5	Clerk Record Preservation	14,000	22,086	14,000	18,235	18,000	17,015	18,000	15,729	18,000	9,944	55.2%	18,000	-	0.0%		20,180
6	Election Grant	-	-	-	-	-	-	-	-	-	-	n/a	-	-	n/a		1,250
7	LOT Alcohol Transfer	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	-	0.0%	20,000	-	0.0%		17,439
8	GMTA Passes Sold	-	-	-	4	-	-	-	-	-	-	n/a	-	-	n/a		316
9	<b>Total Revenue</b>	<b>114,900</b>	<b>130,839</b>	<b>114,900</b>	<b>116,177</b>	<b>118,900</b>	<b>109,221</b>	<b>118,000</b>	<b>108,631</b>	<b>116,700</b>	<b>48,938</b>	<b>41.9%</b>	<b>116,700</b>	<b>-</b>	<b>0.0%</b>		<b>120,226</b>
10																	
11	<b>Expenditures</b>																
12	Salaries	40,067	42,472	44,667	39,376	40,513	41,804	42,134	42,492	43,819	22,249	50.8%	47,677	3,858	8.8%		40,846
13	Health Benefits - HDLP	6,140	4,668	11,202	4,005	12,277	7,038	15,693	15,962	19,897	8,445	42.4%	20,669	772	3.9%		8,926
14	FICA/MEDI	3,065	3,249	3,417	2,800	3,099	3,058	3,362	3,041	3,497	1,571	44.9%	3,805	308	8.8%		3,035
15	Retirement-VMERS	2,504	2,564	2,970	2,379	2,735	2,762	2,949	2,959	3,177	1,636	51.5%	3,576	399	12.6%		2,577
16	Unemployment	150	97	150	93	150	95	141	149	141	49	35.0%	100	(41)	-29.1%		102
17	Workers' Comp.	173	186	180	197	180	202	190	289	305	145	47.6%	305	(0)	-0.1%		210
18	Election Expenses	5,000	4,961	5,000	7,911	5,000	4,967	10,000	8,792	5,000	55	1.1%	10,000	5,000	100.0%	Aug '26 primary; nov '26 mid term; March '27	7,602
19	Election Grant	-	-	-	-	-	-	-	-	-	-	n/a	-	-	n/a		1,000
20	Training	1,500	42	1,500	-	1,500	2,141	1,500	696	1,500	854	56.9%	2,000	500	33.3%		576
21	Other Professional Svcs.	2,000	1,180	2,000	-	2,000	393	-	64	-	-	n/a	-	-	n/a		327
22	IT Services	600	492	600	533	600	300	600	73	500	300	60.0%	500	-	0.0%		350
23	Rentals	2,000	1,635	2,000	2,084	2,000	1,639	2,300	1,677	1,750	851	48.6%	1,750	-	0.0%		1,679
24	Telephone	750	767	750	760	750	783	800	740	800	392	48.9%	800	-	0.0%		766
25	Postage	200	-	200	4	200	185	200	271	200	33	16.3%	250	50	25.0%		92
26	Advertising	1,200	1,386	1,200	189	1,200	116	1,200	-	200	-	0.0%	200	-	0.0%		338
27	Dues & Subscriptions	9,000	8,234	9,000	8,919	9,000	4,883	10,000	7,162	6,500	3,409	52.5%	7,300	800	12.3%	Cotts \$530/month and cc fees	7,120
28	Supplies	4,000	2,640	4,000	2,517	3,000	2,339	3,100	1,435	3,000	1,034	34.5%	3,000	-	0.0%		2,129
29	Technology Supplies	4,000	98	4,000	505	4,000	-	500	-	1,500	1,316	87.7%	1,500	-	0.0%		121
30	Clerk Record Preservation	14,000	-	14,000	-	14,000	2,815	14,000	1,871	14,000	-	0.0%	14,000	-	0.0%		937
31	Miscellaneous	100	-	100	29	1,100	-	1,100	-	500	98	19.6%	500	-	0.0%		36
32	<b>Total Expenditures</b>	<b>96,449</b>	<b>74,668</b>	<b>106,936</b>	<b>72,302</b>	<b>103,304</b>	<b>75,519</b>	<b>109,769</b>	<b>87,673</b>	<b>106,286</b>	<b>42,436</b>	<b>39.9%</b>	<b>117,932</b>	<b>11,646</b>	<b>11.0%</b>		<b>78,767</b>
33																	
34	<b>Net Operations</b>	<b>18,451</b>	<b>56,170</b>	<b>7,964</b>	<b>43,875</b>	<b>15,596</b>	<b>33,702</b>	<b>8,231</b>	<b>20,958</b>	<b>10,414</b>	<b>6,502</b>	<b>62.4%</b>	<b>(1,232)</b>	<b>(11,646)</b>	<b>-111.8%</b>		<b>41,459</b>

Planning & Development																	
		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	5 year average
	<b>Revenue</b>																
1	Park Concert Series	2,000	6,000	2,000	3,000	6,000	-	3,000	-	3,000	-	0.0%	-	(3,000)	-100.0%	straight to SAFF	1,800
2	Grant Revenue			-		60,000			5,018	11,000	2,106	19.1%	-	(11,000)	-100.0%		5,018
3	Zoning Revenue	45,000	32,572	50,000	80,354	3,000	151,273	60,000	44,222	60,000	26,508	44.2%	60,000	-	0.0%	based on development	73,242
4	Misc. Revenue	500	3,504	3,300	3,358	2,000	814	-	-	-	-	n/a	-	-	n/a		3,699
5	Event Revenue	3,800	3,000	2,000	696	2,800	-	2,000	2,000	1,000	-	0.0%	-	(1,000)	-100.0%		1,139
6	Reappraisal State Rev	20,000	22,002	21,500	22,021	21,500	22,059	22,000	22,069	22,000	-	0.0%	22,000	-	0.0%		22,031
7	<i>Total Revenues</i>	<i>71,300</i>	<i>67,078</i>	<i>78,800</i>	<i>109,430</i>	<i>95,300</i>	<i>174,146</i>	<i>87,000</i>	<i>73,308</i>	<i>97,000</i>	<i>28,614</i>	<i>29.5%</i>	<i>82,000</i>	<i>(15,000)</i>	<i>-15.5%</i>		<i>102,914</i>
8																	
9	<b>Expenditures - Operating</b>																
10	Salaries	118,024	113,722	96,399	100,695	107,030	111,179	114,060	111,825	111,861	57,391	51.3%	119,432	7,570	6.8%		110,961
11	Health Benefits	28,290	26,185	27,076	31,224	34,093	34,746	43,365	46,124	45,899	22,419	48.8%	47,698	1,799	3.9%		32,276
12	FICA/MEDI	9,029	8,496	7,375	7,502	8,188	8,181	7,302	8,482	8,927	4,324	48.4%	9,531	604	6.8%		8,249
13	Retirement-Prudential	14,600	15,749	14,900	15,200	15,900	15,900	16,300	16,300	18,000	18,000	100.0%	12,600	(5,400)	-30.0%		15,657
14	Retirement-VMERS	6,332	5,769	6,411	6,528	7,225	7,207	7,984	7,504	8,110	4,020	49.6%	8,957	847	10.4%		6,568
15	Unemployment	670	479	700	459	700	449	213	554	145	126	87.0%	150	5	3.4%		466
16	Workers' Comp.	506	724	800	577	800	745	513	584	780	371	47.6%	780	0	0.0%		698
17	Training	1,800	186	1,800	453	1,500	619	1,500	2,255	1,500	93	6.2%	2,000	500	33.3%		736
18	Grant Project Exp.		-	-	-	-	-	-	18,436	16,000	-	0.0%	-	(16,000)	-100.0%		3,687
19	Other Professionsl Svcs.	19,000	8,371	17,000	5,557	17,000	4,218	11,000	5,341	11,000	-	0.0%	11,000	-	0.0%		5,712
20	Holiday Decorations	35,000	21,124	35,000	48,033	35,000	38,772	40,000	43,152	40,000	41,614	104.0%	44,000	4,000	10.0%		35,986
21	Appraisal Consulting	2,500	1,000	5,000	-	5,000	143,493	124,100	177,260	154,100	6,500	4.2%	-	(154,100)	-100.0%	reappraisal finished	64,351
22	IT Services	7,750	4,328	8,000	5,260	3,000	5,530	18,100	2,142	5,000	370	7.4%	5,000	-	0.0%		4,299
23	Fonda Utilities	850	1,423	-	1,236	-	1,040	-	2,608	2,000	786	39.3%	2,000	-	0.0%		1,526
24	Rentals	1,600	1,786	1,350	2,365	1,350	2,518	2,700	1,333	2,700	624	23.1%	2,000	(700)	-25.9%		1,849
25	Downtown Concert Series	9,500	12,261	9,500	1,353	9,500	3,537	7,500	5,719	7,500	3,682	49.1%	6,000	(1,500)	-20.0%		5,469
26	Telephone	4,100	3,959	4,100	4,264	4,500	3,169	4,500	3,017	4,500	1,353	30.1%	4,500	-	0.0%		3,817
27	Advertising	2,000	8,338	5,000	422	5,000	1,031	5,000	1,509	2,000	-	0.0%	2,000	-	0.0%		2,582
28	Dues & Subscriptions	1,000	1,386	1,000	1,364	1,000	1,931	1,400	20,294	14,100	4,084	29.0%	20,000	5,900	41.8%	Citizenserve, CAMA, other dues	5,267
29	Publishing	2,000	3,407	3,000	3,369	3,400	2,190	3,400	2,317	3,400	1,147	33.7%	3,400	-	0.0%		3,083
30	Travel	1,600	74	1,000	503	1,000	957	1,000	2,286	2,000	206	10.3%	2,200	200	10.0%		764
31	Supplies	1,375	1,586	1,250	3,067	1,250	1,200	1,400	1,349	1,500	625	41.7%	1,500	-	0.0%		1,579
32	Staff & Board Activities	4,000	6,503	1,000	1,800	1,000	2,477	1,800	2,541	2,000	1,521	76.0%	2,500	500	25.0%		2,804
33	Technology Supplies	2,500	111	2,000	529	2,000	15	2,000	1,348	2,000	578	28.9%	2,000	-	0.0%		400
34	Miscellaneous	800	3,372	800	171	1,000	-	1,000	135	1,000	233	23.3%	500	(500)	-50.0%		1,952
35	General Events	7,800	15,781	11,300	7,642	11,300	8,959	8,500	2,021	8,500	-	0.0%	5,000	(3,500)	-41.2%		8,551
36	Grant Match	-	-	-	2,200	-	-	6,000	-	1,000	-	0.0%	1,000	-	0.0%		440
37	City Marketing	-	38,872	25,000	6,554	25,000	12,208	25,000	11,476	20,000	8,473	42.4%	20,000	-	0.0%		18,570
38	<i>Total Operating Expenditures</i>	<i>282,626</i>	<i>304,993</i>	<i>286,761</i>	<i>258,327</i>	<i>302,736</i>	<i>412,271</i>	<i>457,438</i>	<i>497,909</i>	<i>495,522</i>	<i>178,539</i>	<i>36.0%</i>	<i>335,748</i>	<i>(159,774)</i>	<i>-32.2%</i>		<i>348,298</i>
39																	
40	<b>Expenditures - Capital</b>																
41	Auditorium Improvements		-	-	-	20,071			-	-	n/a		5,000	5,000	n/a	lights in auditorium	5,018
42	<i>Total CIP</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>20,071</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>n/a</i>	<i>5,000</i>	<i>5,000</i>			<i>4,014</i>
43																	
44	<b>Net Operations</b>	<b>(211,326)</b>	<b>(237,915)</b>	<b>(207,961)</b>	<b>(148,898)</b>	<b>(207,436)</b>	<b>(258,195)</b>	<b>(370,438)</b>	<b>(424,601)</b>	<b>(398,522)</b>	<b>(149,925)</b>	<b>37.6%</b>	<b>(258,748)</b>	<b>139,774</b>	<b>-35.1%</b>		<b>(249,398)</b>

Debt Service																
		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
	<b>Revenues</b>															
1	Transfer In - Loan 73726	-	-	-	22,909	-	-	-	-	-	-	n/a	-	-	n/a	
2	Transfer In - CH Renovation	-	70,343	-	69,485	-	68,566	67,595	67,595	66,564	-	0.0%	65,462	(1,103)	-1.7%	
3	Transfer In - Street Sweeper	-	12,528	-	12,528	-	12,528	-	12,528	12,528	-	0.0%	12,528	-	0.0%	
4	Transfer In - PW Truck 2 trucks	-	-	-	-	-	-	-	-	-	19,645	n/a	62,387	62,387	n/a	
5	Transfer In - Fire Captain Vehicle	-	2,192	-	2,199	-	2,200	-	-	-	-	n/a	-	-	n/a	
6	Subtotal offsetting revenues	-	85,063	-	107,122	-	83,295	67,595	80,123	79,092	19,645	24.8%	140,376	61,284	77.5%	
7																
8	<b>In 10-10 (Admin.)</b>															
9	sum of retired Debt	17,500	17,500	17,500	17,500	17,500	239,369	17,500	-	-	-	n/a	-	-	n/a	
10	City Hall	70,350	140,686	69,485	138,970	68,566	137,133	135,190	135,189	133,128	113,096	85.0%	130,923	(2,205)	-1.7%	
11	Congress & Main	-	15,952	-	14,900	14,900	14,900	14,900	14,900	14,900	7,450	50.0%	14,900	-	0.0%	
12	TAN Interest	-	-	-	6,113	-	5,455	5,000	13,440	6,000	-	0.0%	15,000	9,000	150.0%	
13	Capital Restructuring (LOT)	-	-	-	-	-	71,635	145,492	143,270	143,270	53,774	37.5%	107,547	(35,723)	-24.9%	
14	Total Admin	87,850	174,139	86,985	177,483	100,966	468,492	318,082	306,800	297,298	174,320	58.6%	268,370	(28,928)	-9.7%	
15																
16	<b>In 20-20 (Fire)</b>															
17	sum of retired Debt	4,975	7,095	-	7,095	-	7,098	7,167	-	-	-	n/a	-	-	n/a	
18	Pumper/Tanker	33,740	33,740	33,253	33,253	32,737	32,737	32,196	32,196	31,627	27,834	88.0%	31,026	(601)	-1.9%	
19	Fire Truck	-	-	-	-	54,082	-	54,082	-	54,082	38,530	71.2%	63,038	8,956	16.6%	
20	Total Fire	38,715	40,835	33,253	40,348	86,819	39,836	93,445	32,196	85,709	66,364	77.4%	94,064	8,355	9.7%	
21																
22	<b>In 30-30 (Recreation)</b>															
23	sum of retired Debt		61,030	-	-	-	-	-	-	-	-	n/a	-	-	n/a	
24	City Pool (LOT)	30,000	47,500	342,500	307,000	303,001	302,990	298,440	298,440	294,160	54,948	18.7%	289,880	(4,280)	-1.5%	
25	Pool Fit up costs	-	-	-	-	-	11,451	11,458	11,451	11,458	5,725	50.0%	11,458	-	0.0%	
26	Houghton St. Courts	-	-	-	-	30,000	-	30,000	29,923	29,923	7,481	25.0%	29,923	-	0.0%	
27	Welden Theatre	-	-	-	-	-	-	-	-	20,000	-	0.0%	25,000	5,000	25.0%	
28	Greg Brown Lodge	-	-	-	-	-	-	-	-	-	-	n/a	35,722	35,722	n/a	Pay 100% Greg Brown Lodge Debt
29	Total Rec	30,000	108,530	342,500	307,000	333,001	314,441	339,898	339,814	355,541	68,154	19.2%	391,983	36,442	10.2%	
30																
31	<b>In 40-10 (PW)</b>															
32	Sum of retired Debt	1,825	224,307	13,997	55,505	13,836	34,444	23,098	-	23,097	-	0.0%	-	(23,097)	-100.0%	
33	Lake & Main Curb and Sidewalks	76,265	76,261	75,370	75,369	74,412	74,412	73,398	73,398	72,319	60,938	84.3%	71,161	(1,158)	-1.6%	
34	Fairfield St. Curb and Sidewalks	18,680	18,676	18,458	18,458	18,223	18,223	17,975	17,975	17,711	14,924	84.3%	17,427	(284)	-1.6%	
35	Tandem Truck	-	-	-	-	-	-	10,394	-	10,394	29,467	283.5%	58,934	48,540	467.0%	\$39k transfer in, net of \$19,684
36	Street sweeper	-	-	-	-	-	16,510	-	12,528	12,528	6,264	50.0%	12,528	-	0.0%	covered by transfer in
37	FY25 F550 replacement	-	-	-	-	-	-	-	-	-	-	n/a	34,646	34,646	n/a	F550 5% 5 years
38	Neighborhood Sidewalks	304,775	368,020	235,325	340,323	336,174	336,174	331,806	331,806	327,188	263,783	80.6%	322,171	(5,017)	-1.5%	
39	Neighborhood Sidewalks (LOT)	-	-	68,665	102,447	65,351	101,982	101,472	101,472	100,887	88,101	87.3%	100,220	(667)	-0.7%	
40	Total PW	401,545	687,263	411,815	592,102	507,996	581,746	558,142	537,179	564,124	463,477	82.2%	617,087	52,963	9.4%	
41																
42	Total Expense	558,110	1,010,766	874,553	1,116,933	1,028,782	1,404,513	1,309,568	1,215,988	1,302,672	772,315	59.3%	1,371,505	68,833	5.3%	
43																
44	Net tax funded, excl. pd/disp	558,110	925,703	874,553	1,009,811	1,028,782	1,321,218	1,241,973	1,135,866	1,223,580	752,670	61.5%	1,231,128	7,548	0.6%	

**Fire Department**

		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	5 year average
	<b>Revenue</b>																
1	Water Fees	22,500	12,044	24,000	29,837	24,000	22,601	24,000	13,560	24,000	11,130	46.4%	25,000	1,000	4.2%		20,812
2	Public Building Inspections	42,000	26,844	50,000	53,515	50,000	37,900	61,000	12,509	38,000	7,650	20.1%	45,000	7,000	18.4%		36,139
3	Interest & Penalty	-	809	-	1,574	-	1,171	-	1,219	-	4,125	n/a	1,200	1,200	n/a		1,157
4	PHSO Violations	20,000	49,488	30,000	22,600	30,000	58,650	30,000	409,400	30,000	(2,700)	-9.0%	30,000	-	0.0%		113,195
5	Allowance adjustment	-	-	-	(6,240)	-	(20,626)	(7,500)	(341,798)	(7,500)	-	0.0%	(7,500)	-	0.0%		(73,733)
6	Ordinance Violations	-	-	-	-	-	100	-	(50)	-	-	n/a	-	-	n/a		10
7	Liquor Inspections	3,000	-	3,000	-	3,000	-	-	-	-	-	n/a	-	-	n/a		-
8	Miscellaneous	1,000	-	-	-	-	802	-	-	-	-	n/a	-	-	n/a		160
9	Debt Proceeds	-	-	-	-	835,000	-	-	-	-	-	n/a	-	-	n/a		-
10	<i>Total Revenue</i>	<i>88,500</i>	<i>89,185</i>	<i>107,000</i>	<i>101,286</i>	<i>942,000</i>	<i>100,599</i>	<i>107,500</i>	<i>94,841</i>	<i>84,500</i>	<i>20,205</i>	<i>23.9%</i>	<i>93,700</i>	<i>9,200</i>	<i>10.9%</i>		<i>97,740</i>
11																	
12	<b>Expenditures</b>																
13	Salaries	118,622	126,115	122,181	137,761	130,545	140,535	148,072	144,876	110,837	59,241	53.4%	102,792	(8,045)	-7.3%		149,293
14	On-Call Pay	12,000	4,353	12,000	5,760	4,000	-	5,940	-	5,940	180	3.0%	5,940	-	0.0%		2,893
15	Call Force	60,000	77,704	60,000	44,845	60,000	51,351	63,935	48,798	66,483	22,961	34.5%	72,378	5,894	8.9%		49,976
16	Health benefits	18,330	16,696	16,130	16,384	18,133	17,866	24,122	16,458	29,634	6,325	21.3%	18,380	(11,254)	-38.0%		16,544
17	FICA/MEDI	14,583	15,897	-	14,380	14,883	14,772	17,392	15,293	14,624	6,523	44.6%	14,453	(172)	-1.2%		15,583
18	Prudential Retirement	43,100	43,200	48,700	48,700	51,000	51,000	49,600	49,600	51,400	51,400	100.0%	51,300	(100)	-0.2%		47,728
19	VMERS	4,551	5,068	8,247	5,433	5,124	5,998	4,564	4,537	2,428	1,524	62.8%	7,709	5,282	217.5%		5,599
20	Unemployment	740	369	740	353	400	278	716	72	700	75	10.7%	100	(600)	-85.7%		274
21	Workers' Comp.	27,500	22,510	27,500	36,270	28,500	15,505	28,500	12,962	25,000	7,131	28.5%	20,000	(5,000)	-20.0%		24,140
22	Uniforms	4,000	9,562	3,000	1,276	3,000	1,544	3,200	871	3,200	448	14.0%	3,200	-	0.0%		2,890
23	Firefighting Gear (non-cap)	6,000	12,269	6,000	3,119	8,000	14,476	9,000	10,286	9,000	1,956	21.7%	15,000	6,000	66.7%	3 sets a year	10,441
24	Training	1,000	600	1,000	220	1,000	566	1,000	1,122	1,000	-	0.0%	1,000	-	0.0%		782
25	OPS	3,500	3,326	4,900	10,213	4,000	6,986	4,500	1,445	4,500	1,002	22.3%	5,000	500	11.1%		5,048
26	IT Services	1,000	257	1,000	445	1,000	700	1,000	40	1,000	660	66.0%	1,000	-	0.0%		288
27	Internet	1,600	2,072	1,600	2,285	2,260	2,320	2,350	2,320	2,421	967	39.9%	2,500	80	3.3%		2,289
28	Utilities W/WW	-	237	-	537	-	431	600	610	700	521	74.5%	750	50	7.1%		363
29	Trash Removal	750	857	750	926	750	1,127	990	956	1,000	445	44.5%	1,050	50	5.0%		920
30	R & M Building	4,400	5,422	3,000	1,514	3,000	606	3,000	4,680	3,000	1,557	51.9%	3,000	-	0.0%		2,772
31	Equipment Testing	6,000	4,932	7,000	4,506	4,000	5,130	5,000	5,671	5,600	3,709	66.2%	6,000	400	7.1%	pumps, hose, ladders	5,880
32	R & M Communication Equipment	2,000	877	2,000	1,665	2,000	890	2,000	1,138	2,000	87	4.4%	2,000	-	0.0%	5 pagers per year	1,331
33	R & M Vehicles	12,000	12,959	12,000	15,290	12,000	21,079	17,500	27,744	18,000	214	1.2%	18,000	-	0.0%		17,281
34	Rentals	2,000	252	2,000	-	-	-	-	-	-	-	n/a	-	-	n/a		136
35	Telephone	4,000	7,196	4,000	5,983	4,000	8,725	5,200	7,314	4,000	1,887	47.2%	4,250	250	6.3%		6,607
36	Postage	500	-	500	33	500	31	-	-	-	-	n/a	-	-	n/a		76
37	Dues & Subscriptions	3,000	5,517	3,000	5,806	2,500	6,514	6,000	6,435	6,700	306	4.6%	6,850	150	2.2%	911, fire programs	6,060
38	Travel	50	93	50	-	100	-	-	194	-	-	n/a	-	-	n/a		57
39	Supplies	5,000	4,234	5,000	5,841	5,000	6,049	5,500	5,812	6,300	3,322	52.7%	5,800	(500)	-7.9%		5,770
40	Technology Suppies	-	175	-	148	-	-	-	-	2,500	2,246	89.8%	1,000	(1,500)	-60.0%		65
41	Utilities, Gas Heat	3,900	7,260	3,900	8,767	3,900	7,299	9,030	7,930	9,100	967	10.6%	8,250	(850)	-9.3%		6,693
42	Utilities, Electricity	7,250	7,738	7,250	11,814	8,000	9,659	12,168	8,341	12,000	4,280	35.7%	10,000	(2,000)	-16.7%		8,989
43	Vehicle Fuel	5,000	5,802	6,000	9,487	8,000	8,256	9,500	8,148	9,650	2,933	30.4%	8,800	(850)	-8.8%		7,204
44	Miscellaneous Equipment	3,500	2,937	3,500	4,031	4,500	-	4,500	-	4,500	2,082	46.3%	4,500	-	0.0%		2,805
45	Communication Equipment	1,500	2,275	1,500	-	2,000	2,275	2,275	1,374	2,400	1,573	65.5%	2,400	-	0.0%	paggers	1,700
46	Bad Debt Expense	-	-	-	400	-	-	-	78	-	-	n/a	-	-	n/a		12,496
47	Miscellaneous	-	25,278	-	-	-	-	500	-	500	-	0.0%	500	-	0.0%		7,646
48	<i>Total Operating Expenditures</i>	<i>377,376</i>	<i>434,040</i>	<i>374,448</i>	<i>404,193</i>	<i>392,095</i>	<i>401,969</i>	<i>447,654</i>	<i>395,103</i>	<i>416,117</i>	<i>186,520</i>	<i>44.8%</i>	<i>403,902</i>	<i>(12,215)</i>	<i>-2.9%</i>		<i>428,618</i>
49																	

**Fire Department**

		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	5 year average
50																	
51	CIP-Fire Truck		-		-	835,000	-	-	-	-	-	n/a	-	-	n/a		-
52	Firefighting Gear	4,000	-	4,000	-	-	-	-	-	-	-	n/a	-	-	n/a		-
53	Air Packs (SCBA'S)		-		-	-	-	10,000	-	10,000	-	0.0%	10,000	-	0.0%	SCBAs as needed	-
54	Fire Pickup		-		-	-	-	-	-	-	-	n/a	-	-	n/a		-
55	<i>Total CIP</i>	4,000	-	4,000	-	835,000	-	10,000	-	10,000	-	0.0%	10,000	-	0.0%		-
56																	
57	<b>Total Revenues</b>	<b>88,500</b>	<b>89,185</b>	<b>107,000</b>	<b>101,286</b>	<b>942,000</b>	<b>100,599</b>	<b>107,500</b>	<b>94,841</b>	<b>84,500</b>	<b>20,205</b>	<b>23.9%</b>	<b>93,700</b>	9,200	10.9%		97,740
58	<b>Total Expenditures</b>	<b>381,376</b>	<b>434,040</b>	<b>378,448</b>	<b>404,193</b>	<b>1,227,095</b>	<b>401,969</b>	<b>457,654</b>	<b>395,103</b>	<b>426,117</b>	<b>186,520</b>	<b>43.8%</b>	<b>413,902</b>	(12,215)	-2.9%		428,618
59	<b>Net Operations</b>	<b>(292,876)</b>	<b>(344,855)</b>	<b>(271,448)</b>	<b>(302,907)</b>	<b>(285,095)</b>	<b>(301,370)</b>	<b>(350,154)</b>	<b>(300,263)</b>	<b>(341,617)</b>	<b>(166,315)</b>	<b>48.7%</b>	<b>(320,202)</b>	21,415	-6.3%		<b>(330,878)</b>

**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
	<b>Expenditures by Major Category</b>															
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	<b>Total Expenditures</b>	<b>2,868,317</b>	<b>3,014,334</b>	<b>3,173,940</b>	<b>3,338,274</b>	<b>3,142,941</b>	<b>3,806,170</b>	<b>4,753,724</b>	<b>4,926,106</b>	<b>5,331,123</b>	<b>2,559,584</b>	<b>48.0%</b>	<b>5,756,250</b>	<b>425,127</b>	<b>8.0%</b>	
	<b>Operating Revenues by Major Category</b>															
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	<b>Total Revenues</b>	<b>493,500</b>	<b>345,010</b>	<b>440,000</b>	<b>562,300</b>	<b>481,600</b>	<b>871,606</b>	<b>511,450</b>	<b>696,265</b>	<b>388,023</b>	<b>66,302</b>	<b>17.1%</b>	<b>642,031</b>	<b>254,008</b>	<b>65.5%</b>	
17	<b>Dispatch Net Operations</b>	<b>(214,643)</b>	<b>(334,484)</b>	<b>(172,254)</b>	<b>(349,116)</b>	<b>(285,666)</b>	<b>(407,135)</b>	<b>(535,832)</b>	<b>(558,044)</b>	<b>(553,040)</b>	<b>50,608</b>	<b>-9.2%</b>	<b>(616,209)</b>	<b>(63,169)</b>	<b>11.4%</b>	See dispatch summary below
18	<b>Net Cost Funded by City</b>	<b>2,589,460</b>	<b>3,003,807</b>	<b>2,906,194</b>	<b>3,125,089</b>	<b>2,947,007</b>	<b>3,341,699</b>	<b>2,389,053</b>	<b>2,393,928</b>	<b>2,748,070</b>	<b>692,893</b>	<b>25.2%</b>	<b>2,865,214</b>	<b>117,144</b>	<b>4.3%</b>	City portion
19	<b>Net Cost Funded by Town</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,389,053</b>	<b>2,393,928</b>	<b>2,748,070</b>	<b>692,893</b>	<b>25.2%</b>	<b>2,865,214</b>	<b>117,144</b>	<b>4.3%</b>	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
	<b>Expenditures by Major Category</b>															
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	<b>Total Expenditures</b>	<b>968,921</b>	<b>1,191,407</b>	<b>1,176,051</b>	<b>1,330,733</b>	<b>1,499,091</b>	<b>1,636,349</b>	<b>1,500,134</b>	<b>1,533,203</b>	<b>1,632,900</b>	<b>751,142</b>	<b>46.0%</b>	<b>1,884,581</b>	<b>251,681</b>	<b>15.4%</b>	
	<b>Operating Revenues by Major Category</b>															
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	<b>Total Revenues</b>	<b>754,278</b>	<b>856,923</b>	<b>1,003,797</b>	<b>981,617</b>	<b>1,213,425</b>	<b>1,229,213</b>	<b>964,302</b>	<b>975,159</b>	<b>1,079,861</b>	<b>801,751</b>	<b>74.2%</b>	<b>1,268,372</b>	<b>188,511</b>	<b>17.5%</b>	
34	<b>Net Operations</b>	<b>(214,643)</b>	<b>(334,484)</b>	<b>(172,254)</b>	<b>(349,116)</b>	<b>(285,666)</b>	<b>(407,135)</b>	<b>(535,832)</b>	<b>(558,044)</b>	<b>(553,040)</b>	<b>50,608</b>	<b>-9.2%</b>	<b>(616,209)</b>	<b>(63,169)</b>	<b>11.4%</b>	17

**Animal Control**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 at 12/22/25	% of Budget		2027 Proposal	Change from Prior Year	Percent Change from Prior year	Notes	5 year average
<b>Revenue</b>														
1 Animal Control Fees	-	-	55	-	-	-	-	n/a		-	-	n/a		11
2 <i>Total Revenue</i>	-	-	55	-	-	-	-			-	-	#DIV/0!		11
3														
<b>Expenditures</b>														
5 Salaries	9,145	9,589	9,428	10,026	9,654	11,000	4,456	40.5%		10,040	(960)	-8.7%		9,569
6 FICA/MEDI	700	734	721	767	772	878	356	40.5%		801	(77)	-8.7%		739
7 Unemployment	66	81	78	103	60	100	72	72.4%		100	-	0.0%		78
8 Workers' Comp.	446	452	456	486	801	752	252	33.5%		752	(0)	0.0%		528
9 OPS	879	-	590	83	1,157	500	2,300	460.0%		2,500	2,000	400.0%		542
10 Animal Services	2,000	2,250	290	1,664	2,631	2,400	238	9.9%		2,400	-	0.0%		1,767
11 Training and Travel	1,962	1,941	1,600	3,572	3,259	2,300	862	37.5%		3,200	900	39.1%		2,467
12 Supplies	221	-	56	40	300	250	-	0.0%		250	-	0.0%		123
13 Miscellaneous	-	14	(14)	-	10	-	-	n/a		-	-	n/a		2
14 <i>Total Expenditures</i>	<i>15,419</i>	<i>15,061</i>	<i>13,206</i>	<i>16,740</i>	<i>18,644</i>	<i>18,180</i>	<i>8,536</i>			<i>20,043</i>	<i>1,863</i>	<i>10.2%</i>		<i>15,814</i>
15														
16 <i>Net Operations</i>	<i>(15,419)</i>	<i>(15,061)</i>	<i>(13,151)</i>	<i>(16,740)</i>	<i>(18,644)</i>	<i>(18,180)</i>	<i>(8,536)</i>			<i>(20,043)</i>	<i>(1,863)</i>	<i>10.2%</i>		<i>(15,803)</i>

**Recreation - Summary**

		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	5 year average
1	<b>Revenue</b>																
2	Rec - General and Programs	506,500	428,878	458,150	490,788	506,600	464,716	508,000	707,163	527,450	385,020	73.0%	591,000	63,550	12.0%		510,174
3	Rec - Hard'ack	59,312	60,329	59,312	76,020	117,300	129,788	117,607	38,426	85,798	27,151	31.6%	42,298	(43,500)	-50.7%	Move Hard'ack 5%	73,301
4	Rec - Barlow	5,000	87,217	85,000	89,310	85,000	91,049	90,733	92,824	93,408	47,164	50.5%	97,088	3,680	3.9%		75,246
5	Rec - Pool	142,950	166,086	628,600	567,147	570,090	516,432	550,000	517,221	505,000	237,591	47.0%	520,000	15,000	3.0%		374,625
6	Rec - Welden Theatre	-	-	-	92,193	-	221,526	263,200	363,501	346,000	133,181	38.5%	350,000	4,000	1.2%		135,444
7	<b>Total Rec Revenue</b>	<b>713,762</b>	<b>742,510</b>	<b>1,231,062</b>	<b>1,315,459</b>	<b>1,278,990</b>	<b>1,423,512</b>	<b>1,529,540</b>	<b>1,719,136</b>	<b>1,557,656</b>	<b>830,107</b>	<b>53.3%</b>	<b>1,600,386</b>	<b>42,730</b>	<b>2.7%</b>		<b>1,168,790</b>
8																	
9	<b>Expenditures</b>																
10	Rec - General and Programs	563,998	524,602	547,319	535,006	559,052	601,695	564,339	714,143	592,130	421,500	71.2%	746,943	154,813	26.1%		579,557
11	Rec - Hard'ack	73,876	112,121	78,876	106,844	104,800	135,579	173,916	153,813	176,530	87,851	49.8%	174,379	(2,152)	-1.2%		122,166
12	Rec - Barlow	46,350	30,368	17,550	35,789	17,550	34,658	38,800	31,668	38,800	13,282	34.2%	41,272	2,472	6.4%		35,231
13	Rec - Pool	124,498	99,871	587,412	563,810	455,800	531,413	544,524	572,669	565,002	254,217	45.0%	521,612	(43,390)	-7.7%	Eliminate FTE	364,671
14	Rec - Welden Theatre	-	-	-	113,822	-	270,755	294,994	433,111	410,179	190,309	46.4%	453,831	43,652	10.6%		163,538
15	Rec - CIP	-	5,173	-	32,990	-	35,228	-	16,000	-	20,800	n/a	-	-	n/a		17,878
16	<b>Total Rec Expenditures</b>	<b>808,722</b>	<b>772,135</b>	<b>1,231,157</b>	<b>1,388,260</b>	<b>1,137,202</b>	<b>1,609,327</b>	<b>1,616,575</b>	<b>1,921,403</b>	<b>1,782,642</b>	<b>987,959</b>	<b>55.4%</b>	<b>1,938,037</b>	<b>155,395</b>	<b>8.7%</b>		<b>1,283,041</b>
17																	
18	<b>Total Rec Net Operations</b>	<b>(94,960)</b>	<b>(29,625)</b>	<b>(95)</b>	<b>(72,801)</b>	<b>141,788</b>	<b>(185,815)</b>	<b>(87,035)</b>	<b>(202,267)</b>	<b>(224,986)</b>	<b>(157,853)</b>		<b>(337,651)</b>	<b>(112,665)</b>			<b>(114,252)</b>

**Recreation - Administration and Programs**

		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	5 year average
	<b>Revenue, General Rec</b>																
1	Miscellaneous Program Revenue	145,000	72,370	99,150	83,982	121,000	126,592	120,000	153,519	122,500	82,608	67.4%	140,000	17,500	14.3%	Afterschool every day	101,893
2	Miscellaneous Donations	2,500	13,784	2,500	26,798	5,000	4,547	10,000	17,155	15,000	13,637	90.9%	15,000	-	0.0%		22,909
3	Basketball	6,000	4,417	4,000	7,672	6,000	8,018	5,500	8,118	5,750	6,705	116.6%	8,000	2,250	39.1%		5,916
4	Day Camps	215,000	176,456	215,000	182,266	215,000	179,032	215,000	364,961	242,700	190,288	78.4%	280,000	37,300	15.4%	MRUSD funding unkwn	214,579
5	Soccer	30,000	29,423	30,000	28,625	30,000	22,277	30,000	21,130	28,000	26,351	94.1%	28,000	-	0.0%		25,112
6	Winter Carnival	7,000	9,940	7,000	4,890	7,000	10,100	6,000	8,125	6,000	-	0.0%	7,500	1,500	25.0%		6,851
7	Winter Concessions	1,500	3,879	1,500	35,299	-	-	-	-	-	-	n/a	-	-	n/a	consolidate to pool	7,836
8	Disc Golf	1,100	2,599	3,500	324	100	281	4,000	182	-	9	n/a	-	-	n/a	free program	1,543
9	City Hall Events	5,000	480	2,500	4,608	2,500	1,972	2,500	3,890	2,500	818	32.7%	2,500	-	0.0%		2,340
10	Towns Reimbursement Non Pool	70,000	63,952	50,000	60,700	75,000	64,343	60,000	84,744	60,000	37,577	62.6%	65,000	5,000	8.3%		66,612
11	Premiere Sponsorships	15,000	19,167	20,000	16,875	20,000	13,750	20,000	12,500	15,000	-	0.0%	15,000	-	0.0%		13,625
12	Afterglow Concert	-	5,500	5,000	5,000	5,000	-	-	-	-	-	n/a	-	-	n/a		2,120
13	Phantomx LX	8,400	20,564	18,000	28,354	20,000	25,243	25,000	27,552	25,000	168	0.7%	25,000	-	0.0%		23,963
14	Run for Jim	-	6,349	-	5,396	-	6,620	5,000	5,288	5,000	-	0.0%	5,000	-	0.0%		5,913
15	Miscellaneous	-	-	-	-	-	1,941	5,000	-	-	26,859	n/a	-	-	n/a	Van insurance funds	10,146
16	<i>Subtotal, Rev., General Programs</i>	<i>506,500</i>	<i>428,878</i>	<i>458,150</i>	<i>490,788</i>	<i>506,600</i>	<i>464,716</i>	<i>508,000</i>	<i>707,163</i>	<i>527,450</i>	<i>385,020</i>	<i>73.0%</i>	<i>591,000</i>	<i>63,550</i>	<i>12.0%</i>		<i>510,174</i>
17																	
18	<b>Exp., General Recreation Programs</b>																
19	Salaries	148,591	200,056	146,871	191,314	152,712	224,509	229,121	248,281	240,890	125,194	52.0%	252,071	11,182	4.6%		205,379
20	Part-time Help	145,000	111,547	175,000	105,843	185,000	132,777	103,000	163,228	103,000	127,062	123.4%	170,000	67,000	65.0%	Afterschool every day	138,233
21	Health Benefits	20,580	19,898	23,373	9,425	19,997	1,883	11,847	1,922	11,261	1,058	9.4%	21,485	10,224	90.8%	plan level changes	9,354
22	FICA/MEDI	22,460	23,639	24,623	23,859	25,835	27,717	26,503	37,423	27,442	28,757	104.8%	33,681	6,239	22.7%		27,888
23	Retirement - Prudential	6,800	6,800	3,700	3,700	3,900	3,900	3,700	3,700	4,000	4,000	100.0%	4,000	-	0.0%		4,371
24	Retirement-457	4,249	4,514	4,500	(55)	-	-	-	-	-	-	n/a	-	-	n/a		1,788
25	Retirement - VMERS	3,377	6,244	3,811	11,434	10,308	13,931	16,038	16,428	17,464	8,715	49.9%	18,905	1,441	8.3%		10,249
26	Unemployment	800	303	800	290	400	263	400	2,372	405	1,357	335.0%	1,500	1,095	270.4%		694
27	Workers' Comp.	7,891	8,014	7,891	8,991	8,000	13,065	2,330	11,683	10,568	13,117	124.1%	15,000	4,432	41.9%	\$6k FY25 in FY26	9,901
28	Instructor Fees / ops?	23,000	16,456	23,000	26,829	23,000	18,794	27,000	27,039	27,000	14,245	52.8%	27,000	-	0.0%		19,708
29	IT Services	2,000	7	2,000	1,900	2,000	4,180	2,000	1,708	2,000	360	18.0%	6,000	4,000	200.0%	the PC replacements	1,693
30	R & M, Other	7,500	1,551	7,500	1,394	4,000	755	-	2,447	1,500	1,554	103.6%	2,000	500	33.3%		3,086
31	Rentals	1,000	-	1,000	-	8,000	834	-	5,107	1,200	-	0.0%	-	(1,200)	-100.0%	FY25 van rental	1,188
32	Program Costs	11,000	9,923	11,000	13,753	11,000	21,533	12,500	18,822	12,500	6,996	56.0%	14,000	1,500	12.0%		13,745
33	Telephone	4,200	11,332	4,200	7,297	5,000	7,982	5,000	7,806	8,000	2,564	32.1%	8,000	-	0.0%		8,160
34	Advertising/Brochure	5,000	617	2,500	8	2,000	58	1,000	64	500	86	17.2%	500	-	0.0%		251
35	Dues & Subscriptions	1,000	1,429	1,000	4,372	1,000	6,332	2,000	7,659	3,000	3,607	120.2%	8,000	5,000	166.7%	Square fes, VRPA	4,130
36	Training	-	-	-	-	-	-	2,000	-	2,000	-	0.0%	2,500	500	25.0%		-
37	Travel	500	3,865	500	3,552	1,500	1,703	1,500	1,082	1,500	2,438	162.5%	2,000	500	33.3%	VRPA and will bring 3x	2,041
38	Supplies	3,500	3,149	3,500	10,448	5,000	6,217	10,000	11,934	12,000	6,347	52.9%	12,000	-	0.0%		6,960
39	Credit Card Services, MyRec	21,000	19,064	21,000	14,145	22,000	21,068	20,000	24,565	21,500	16,175	75.2%	30,000	8,500	39.5%	MyRec, CC fees	17,391
40	Utilities - Gas	-	-	-	-	-	4,150	16,000	16,744	5,000	-	0.0%	12,000	7,000	140.0%	split with pool	4,179
41	Utilities - Electric	-	-	-	-	-	-	-	1,507	-	1,324	n/a	2,400	2,400	n/a		-
42	Gasoline	1,500	1,354	1,500	1,241	1,500	986	1,500	2,214	1,500	1,646	109.8%	3,000	1,500	100.0%	3 vehicles	1,266
43	Winter Concessions	50	2,717	50	16,692	-	-	-	-	-	-	n/a	-	-	n/a	consolidate to pool	3,973

**Recreation - Administration and Programs**

		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	5 year average
44	Equipment	2,500	1,603	2,500	2,438	2,500	1,158	2,500	679	2,500	1,072	42.9%	3,500	1,000	40.0%		1,246
45	Program Refunds	7,000	14,916	12,000	16,664	6,000	25,507	10,000	19,874	10,000	5,385	53.8%	10,000	-	0.0%		17,815
46	Bus Trips	5,500	98	5,500	287	6,000	-	6,000	4,890	3,000	3,348	111.6%	5,000	2,000	66.7%		1,055
47	Basketball	4,150	2,953	4,150	2,434	3,000	2,197	3,000	2,183	3,000	985	32.8%	3,000	-	0.0%		1,953
48	Day Camp	14,500	(296)	14,500	16,776	15,000	23,345	15,000	33,189	20,000	30,692	153.5%	35,000	15,000	75.0%	Vacation and Day camps	16,962
49	Soccer	9,500	16,870	9,500	6,858	7,000	7,099	7,000	7,873	7,000	11,380	162.6%	12,000	5,000	71.4%	Uniforms \$9k FY26	8,854
50	Winter Carnival	5,000	7,235	5,000	6,816	7,500	9,319	7,500	7,738	7,500	-	0.0%	7,500	-	0.0%	donation spending	6,398
51	Sap Run & Glow Run	8,000	4,675	8,000	300	-	-	-	-	-	-	n/a	-	-	n/a		995
52	Community Events	4,000	3,617	4,000	4,256	4,200	3,999	4,200	4,583	4,200	462	11.0%	4,200	-	0.0%		3,455
53	Volunteer Appreciation	1,700	617	1,700	2,406	1,700	1,635	1,700	1,998	1,700	181	10.7%	1,700	-	0.0%		1,500
54	Phantoms LX	-	12,473	-	14,042	13,000	7,981	13,000	11,133	13,000	710	5.5%	13,000	-	0.0%		11,738
55	Disc Golf	1,150	1,076	1,150	-	1,000	198	1,000	891	1,000	682	68.2%	1,000	-	0.0%	sign replacement	3,108
56	Run for Jim	-	5,774	-	5,296	-	6,620	-	5,377	5,000	-	0.0%	5,000	-	0.0%	donation passthrough	4,613
57	Miscellaneous	60,000	512	10,000	-	-	-	-	-	-	-	n/a	-	-	n/a		3,937
58	<i>Subtotal, General Rec. Exp.</i>	<i>563,998</i>	<i>524,602</i>	<i>547,319</i>	<i>535,006</i>	<i>559,052</i>	<i>601,695</i>	<i>564,339</i>	<i>714,143</i>	<i>592,130</i>	<i>421,500</i>	<i>71.2%</i>	<i>746,943</i>	<i>154,813</i>	<i>26.1%</i>		<i>579,557</i>
59																	
60	<b>CIP</b>																
61	Tow Shack			-	30,000	-	35,228	-	-	-	-	n/a	-	-	n/a		21,743
62	Dog Fence Replacement			-	-	-	-	-	16,000	-	20,800	n/a	-	-	n/a		16,000
63	Hard'ack garage		-	-	2,990	-	-	-	-	-	-	n/a	-	-	n/a		748
64	Hard'ack Improvements/Services		5,173	-	-	-	-	-	-	-	-	n/a	-	-	n/a		1,035
65	<i>Subtotal, CIP</i>	<i>-</i>	<i>5,173</i>	<i>-</i>	<i>32,990</i>	<i>-</i>	<i>35,228</i>	<i>-</i>	<i>16,000</i>	<i>-</i>	<i>20,800</i>		<i>-</i>	<i>-</i>			<i>17,878</i>
66																	
67	<i>Total Revenue</i>	<i>506,500</i>	<i>428,878</i>	<i>458,150</i>	<i>490,788</i>	<i>506,600</i>	<i>464,716</i>	<i>508,000</i>	<i>707,163</i>	<i>527,450</i>	<i>385,020</i>		<i>591,000</i>	<i>63,550</i>			<i>510,174</i>
68	<i>Total Exp., including CIP</i>	<i>563,998</i>	<i>529,775</i>	<i>547,319</i>	<i>567,996</i>	<i>559,052</i>	<i>636,922</i>	<i>564,339</i>	<i>730,143</i>	<i>592,130</i>	<i>442,300</i>		<i>746,943</i>	<i>154,813</i>			<i>597,435</i>
69	<b>Net Operations</b>	<b>(57,498)</b>	<b>(100,897)</b>	<b>(89,169)</b>	<b>(77,207)</b>	<b>(52,452)</b>	<b>(172,207)</b>	<b>(56,339)</b>	<b>(22,979)</b>	<b>(64,680)</b>	<b>(57,280)</b>		<b>(155,943)</b>	<b>(91,263)</b>			<b>(87,261)</b>

Pool																	
		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	Change from Prior year	Notes	5 year average
	<b>Revenue, Pool</b>																
1	Town Contributions		-	68,250	7,181	-	16,983	20,000	22,173	20,000	-	0.0%	20,000	-	0.0%		9,267
2	Pool Donations	500	-	2,000	46	-	85	-	-	-	-	n/a	-	-	n/a		42
3	Day Camp Contributions/Field Trips	10,000	-	20,000	25,500	-	25,000	25,000	25,000	25,000	-	0.0%	25,000	-	0.0%	Internal allocation	15,100
4	Pool Concessions	9,100	15,484	30,000	27,925	60,000	63,007	30,000	66,746	40,000	32,517	81.3%	60,000	20,000	50.0%		35,208
5	Pool, other	-	1,455	-	10,207	-	39,076	-	10,862	-	13,465	n/a	-	-	n/a		12,700
6	Pool, Daily Gate	11,000	12,217	200,000	155,902	112,090	100,530	164,000	140,193	125,000	63,923	51.1%	125,000	-	0.0%		82,408
7	Pool, Lessons	70,000	76,551	165,000	133,099	200,000	115,396	140,000	75,400	125,000	64,439	51.6%	125,000	-	0.0%	Return to year round lessons	94,254
8	Swim Team	30,000	35,529	40,000	54,190	60,000	54,739	62,000	62,549	62,000	23,878	38.5%	62,000	-	0.0%	Winter and summer	45,922
9	Programming / Fitness Classes	1,650	2,225	25,000	12,847	18,000	11,877	15,000	10,987	12,000	6,649	55.4%	12,000	-	0.0%		8,105
10	Pool Memberships	8,500	18,181	-	72,299	100,000	74,018	76,000	74,849	76,000	28,711	37.8%	76,000	-	0.0%		48,243
11	Debt Proceeds	-	-	53,350	53,350	-	-	-	-	-	-	n/a	-	-	n/a		17,783
12	Party Rentals	2,200	4,445	25,000	14,602	20,000	15,721	18,000	28,462	20,000	4,010	20.1%	15,000	(5,000)	-25.0%		12,706
13	<i>Subtotal, Rev., Pool</i>	<i>142,950</i>	<i>166,086</i>	<i>628,600</i>	<i>567,147</i>	<i>570,090</i>	<i>516,432</i>	<i>550,000</i>	<i>517,221</i>	<i>505,000</i>	<i>237,591</i>	<i>47.0%</i>	<i>520,000</i>	<i>15,000</i>	<i>3.0%</i>		<i>374,625</i>
14																	n/a
15	<b>Exp., Pool</b>																n/a
16	Salaries - full time	70,000	34,725	254,200	228,404	187,000	216,558	68,700	77,976	64,900	16,118	24.8%	-	(64,900)	-100.0%		116,002
17	Salaries - part time	-	-	-	-	-	-	174,000	171,458	174,000	106,361	61.1%	190,000	16,000	9.2%		34,292
18	Health Insurance	-	-	15,000	585	8,198	8,286	10,769	6,828	21,802	129	0.6%	-	(21,802)	-100.0%		3,140
19	FICA/MEDI	4,973	3,464	19,446	16,666	14,305	16,754	19,367	15,246	19,064	1,123	5.9%	15,162	(3,902)	-20.5%		10,772
20	VMERS	-	-	3,375	3,368	4,297	4,431	4,809	3,961	4,705	-	0.0%	-	(4,705)	-100.0%		2,352
21	Unemployment										943	n/a	1,000	1,000	n/a		
22	Workers' Comp.	2,625	2,778	18,151	2,991	5,000	4,344	10,679	8,538	10,481	10,926	104.2%	15,000	4,519	43.1%		4,243
23	Other Professional Svcs.	750	4,510	500	3,222	3,000	4,832	3,000	7,998	3,000	7,222	240.7%	10,000	7,000	233.3%		4,155
24	Cleaning Services	-	-	3,640	300	1,000	100	1,000	-	-	-	n/a	-	-	n/a		80
25	Utilities-W/S	250	730	5,000	191	3,000	-	1,500	50	1,500	-	0.0%	50	(1,450)	-96.7%	Stormwater	242
26	Trash Removal	1,600	1,872	5,000	-	-	-	-	-	-	-	n/a	-	-	n/a		428
27	Repairs & Maintenance	4,000	(1,964)	5,000	7,149	5,000	17,160	7,500	38,505	7,650	13,150	171.9%	20,000	12,350	161.4%		12,892
28	Vehicle R&M	-	-	1,000	-	1,000	-	-	-	-	-	n/a	-	-	n/a		-
29	Rentals	-	-	-	-	-	-	3,000	-	-	-	n/a	-	-	n/a		-
30	Program Costs	-	266	5,000	1,439	4,000	1,071	2,500	213	2,500	1,138	45.5%	2,500	-	0.0%	red cross charges	636
31	Insurance	-	-	5,000	-	-	-	-	-	-	-	n/a	-	-	n/a		-
32	Pool Services - Dome Raising/Lowering	-	-	25,000	14,668	27,000	28,613	27,000	26,820	30,000	14,327	47.8%	31,000	1,000	3.3%		14,020
33	Telephone/Internet	1,000	210	1,250	241	1,000	-	1,000	-	1,000	-	0.0%	-	(1,000)	-100.0%		222
34	Dues & Subscriptions	100	278	500	1,261	-	1,986	1,200	419	1,200	-	0.0%	1,200	-	0.0%		986
35	Travel	-	-	-	1,071	-	1,050	1,000	532	1,000	1,002	100.2%	1,000	-	0.0%		884
36	Supplies	1,400	2,545	2,500	7,407	-	6,014	10,000	5,454	10,000	3,612	36.1%	10,000	-	0.0%		4,548
37	Pool Chemicals	6,000	8,289	26,000	33,524	26,000	37,305	37,000	36,761	37,500	16,134	43.0%	40,000	2,500	6.7%		23,244
38	Utilities - Gas	-	-	40,000	75,468	50,000	78,833	64,000	66,978	80,000	19,013	23.8%	80,000	-	0.0%	split with lodge - one meter	44,256
39	Utilities-Electric	8,500	9,884	42,000	35,070	45,000	32,752	36,500	45,247	37,000	10,318	27.9%	37,000	-	0.0%		26,286
40	Concessions	5,000	4,756	15,000	24,591	30,000	36,572	15,000	28,116	20,000	17,569	87.8%	30,000	10,000	50.0%		19,171
41	Equipment	2,000	1,314	10,000	4,768	5,000	4,398	5,000	2,854	5,000	1,574	31.5%	5,000	-	0.0%		2,931
42	Swim Team	8,000	10,430	8,500	13,248	15,000	19,046	17,500	20,026	17,500	9,441	53.9%	17,500	-	0.0%	Swim fees for meets	12,821
43	Pool Lessons	3,500	4,030	5,000	8,940	6,000	4,864	9,000	5,260	5,200	1,085	20.9%	5,200	-	0.0%	Booklets and materials	5,512
44	Pool Uniforms	2,500	3,308	5,000	11,702	5,000	1,154	6,500	795	6,500	1,918	29.5%	6,500	-	0.0%		3,940
45	Activities & Events	1,800	2,240	3,000	1,909	3,000	602	3,000	2,074	3,000	1,115	37.2%	3,000	-	0.0%		1,400
46	One Time Start Up Costs	-	3,387	53,350	54,737	-	288	-	-	-	-	n/a	-	-	n/a		11,682
47	Miscellaneous Expense	500	2,820	10,000	10,892	7,000	4,399	4,000	561	500	-	0.0%	500	-	0.0%		4,085
48	<i>Subtotal, Pool Exp.</i>	<i>124,498</i>	<i>99,871</i>	<i>587,412</i>	<i>563,811</i>	<i>455,800</i>	<i>531,413</i>	<i>544,524</i>	<i>572,669</i>	<i>565,002</i>	<i>254,217</i>	<i>45.0%</i>	<i>521,612</i>	<i>(43,390)</i>	<i>-7.7%</i>		<i>364,672</i>
49																	n/a
50	<i>Total Revenue</i>	<i>142,950</i>	<i>166,086</i>	<i>628,600</i>	<i>567,147</i>	<i>570,090</i>	<i>516,432</i>	<i>550,000</i>	<i>517,221</i>	<i>505,000</i>	<i>237,591</i>		<i>520,000</i>	<i>15,000</i>	<i>3.0%</i>		<i>374,625</i>
51	<i>Total Exp., including CIP</i>	<i>124,498</i>	<i>99,871</i>	<i>587,412</i>	<i>563,811</i>	<i>455,800</i>	<i>531,413</i>	<i>544,524</i>	<i>572,669</i>	<i>565,002</i>	<i>254,217</i>		<i>521,612</i>	<i>(43,390)</i>	<i>-7.7%</i>		<i>364,672</i>
52	<b>Net Operations</b>	<b>18,452</b>	<b>66,214</b>	<b>41,188</b>	<b>3,335</b>	<b>114,290</b>	<b>(14,981)</b>	<b>5,476</b>	<b>(55,447)</b>	<b>(60,002)</b>	<b>(16,627)</b>		<b>(1,612)</b>	<b>58,390</b>			<b>9,954</b>

Hard'ack																	
		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	5 year average
														-			
	<b>Revenue, Hard'Ack</b>													-			
1	Hard'ack Programs	45,000	28,169	45,000	6,958	45,000	33,620	45,000	1,457	45,000	1,167	2.6%	1,500	(43,500)	-96.7%		14,901
2	Hard'ack Reimbursements	-	-	-	18,450	-	57,071	-	10,865	-	12,754	n/a	-	-	n/a		28,795
3	Concessions	-	9,493	-	-	-	-	-	2	-	-	n/a	-	-	n/a		3,014
4	Hard'ack Labor	14,312	-	14,312	8,547	22,300	-	22,607	2,165	10,798	-	0.0%	10,798	-	0.0%	Hard'ack reimburse hill labor	4,096
5	Safety Grant Award	-	-	-	-	-	7,500	-	-	-	-	n/a	-	-	n/a		9,626
6	Hard'ack Donations	-	708	-	30	-	-	-	50	-	-	n/a	-	-	n/a		441
7	Lodge Rentals	-	21,959	-	42,036	50,000	31,597	50,000	23,887	30,000	13,230	44.1%	30,000	-	0.0%	Reduced for more public access	23,946
8	<i>Subtotal, Rev., Hard'ack.</i>	<i>59,312</i>	<i>60,329</i>	<i>59,312</i>	<i>76,020</i>	<i>117,300</i>	<i>129,788</i>	<i>117,607</i>	<i>38,426</i>	<i>85,798</i>	<i>27,151</i>	<i>31.6%</i>	<i>42,298</i>	<i>(43,500)</i>	<i>-50.7%</i>		<i>73,301</i>
9																	
10	<b>Hard'ack Exp.</b>																
11	Salaries - Full Time	13,000	-	13,000	-	-	-	50,000	38,751	52,000	25,429	48.9%	55,080	3,080	5.9%		7,750
12	Salaries - Part Time	5,900	6,226	5,900	1,716	21,000	-	21,000	-	10,000	-	0.0%	10,000	-	0.0%	new snow making abilities	3,200
13	Health Benefits	-	-	-	-	-	-	20,501	12,349	21,792	8,833	40.5%	22,679	887	4.1%		6,175
14	FICA/MEDI	1,276	474	1,276	131	1,300	-	5,666	2,938	4,948	1,892	38.2%	5,193	246	5.0%		832
15	VMERS	-	-	-	-	-	-	3,500	660	3,770	1,768	46.9%	4,131	361	9.6%		330
16	Unemployment	-	-	-	-	-	-	-	-	95	245	257.5%	95	-	0.0%		-
17	Workers Comp	-	-	-	-	-	-	-	2,036	2,226	1,085	48.8%	2,500	274	12.3%		2,036
18	OPS	5,000	10,225	5,000	14,361	-	526	-	3,200	5,000	7,504	150.1%	12,000	7,000	140.0%		5,826
19	Cleaning Service	10,000	10,195	10,000	14,790	15,000	12,490	15,000	18,177	15,000	8,417	56.1%	18,000	3,000	20.0%		11,130
20	Plowing					13,500	10,651	6,750	19,955	7,000	2,800	40.0%	10,000	3,000	42.9%		15,303
21	IT Services	500	225	500	200	500	-	500	-	500	-	0.0%	500	-	0.0%		85
22	Hard'ack Maintenance	15,000	29,788	20,000	24,384	25,000	31,809	25,000	13,138	22,500	11,126	49.4%	13,000	(9,500)	-42.2%		24,066
23	Hard'ack Reimbursable	-	2,074	-	12,229	-	57,071	-	11,797	-	14,532	n/a	-	-	n/a		20,793
24	Program Costs	3,000	6,539	3,000	2,880	3,000	-	3,000	1,855	-	-	n/a	-	-	n/a	programs are all run through rec	3,215
25	Insurance	1,500	-	1,500	-	1,500	-	-	-	-	-	n/a	-	-	n/a		3
26	Telephone/Internet	-	3,204	2,500	7,968	3,000	7,036	3,000	7,681	7,500	3,850	51.3%	7,500	-	0.0%		5,178
27	Supplies	2,500	6,418	-	6,254	-	819	-	2,859	5,000	93	1.9%	5,000	-	0.0%		3,814
28	Utilities - Heat & Electric	7,500	7,225	7,500	6,979	9,000	5,419	8,000	1,638	7,200	-	0.0%	7,200	-	0.0%		4,252
29	Concessions	700	2,974	700	1,106	-	-	-	-	-	-	n/a	-	-	n/a		1,447
30	Afterglow Concert	-	6,289	-	5,000	-	-	-	9	-	-	n/a	-	-	n/a		2,760
31	Miscellaneous	8,000	20,266	8,000	8,845	12,000	9,758	12,000	16,768	12,000	278	2.3%	1,500	(10,500)	-87.5%	previously some equipment items	22,842
32	<i>Subtotal, Hard'ack Exp.</i>	<i>73,876</i>	<i>112,121</i>	<i>78,876</i>	<i>106,844</i>	<i>104,800</i>	<i>135,579</i>	<i>173,916</i>	<i>153,812</i>	<i>176,530</i>	<i>87,851</i>	<i>49.8%</i>	<i>174,379</i>	<i>(2,152)</i>	<i>-1.2%</i>		<i>122,166</i>
33																	
34	<i>Total Revenue</i>	<i>59,312</i>	<i>60,329</i>	<i>59,312</i>	<i>76,020</i>	<i>117,300</i>	<i>129,788</i>	<i>117,607</i>	<i>38,426</i>	<i>85,798</i>	<i>27,151</i>		<i>42,298</i>	<i>(43,500)</i>			<i>73,301</i>
35	<i>Total Expenditures</i>	<i>73,876</i>	<i>112,121</i>	<i>78,876</i>	<i>106,844</i>	<i>104,800</i>	<i>135,579</i>	<i>173,916</i>	<i>153,812</i>	<i>176,530</i>	<i>87,851</i>		<i>174,379</i>	<i>(2,152)</i>			<i>122,166</i>
36	<b>Net Operations</b>	<b>(14,564)</b>	<b>(51,792)</b>	<b>(19,564)</b>	<b>(30,823)</b>	<b>12,500</b>	<b>(5,791)</b>	<b>(56,310)</b>	<b>(115,386)</b>	<b>(90,732)</b>	<b>(60,699)</b>		<b>(132,081)</b>	<b>(41,348)</b>			

Barlow																	
		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	Change from Prior year	Notes	5 year average
	<b>Barlow Revenues</b>																
1	Rental Income	5,000	87,217	85,000	89,310	85,000	91,049	90,733	92,824	93,408	47,164	50.5%	97,088	3,680	3.9%	renewed for 5 years	75,246
2																	n/a
3	Subtotal, Barlow Rev.	5,000	87,217	85,000	89,310	85,000	91,049	90,733	92,824	93,408	47,164	50.5%	97,088	3,680	3.9%		75,246
4																	n/a
5	<b>Barlow Expenses</b>																n/a
6	Other Professional Services	500	-	500	-	500	906	500	506	500	254	50.9%	500	-	0.0%		834
7	Utilities - Water & Sewer	-	545	-	2,535	-	1,734	3,500	2,557	3,500	2,048	58.5%	3,500	-	0.0%		1,474
8	Elevator and Alarm Fees	1,200	437	1,200	282	1,200	-	1,200	7,071	1,200	235	19.5%	1,200	-	0.0%	FY25 outlier	1,671
9	Trash Removal	1,850	1,172	-	-	-	-	-	-	-	-	n/a	-	-	n/a		726
10	Repairs & Maintenance	15,000	13,153	15,000	15,286	15,000	13,858	15,000	3,618	15,000	4,945	33.0%	15,000	-	0.0%		12,227
11	Cleaning Services	13,000	-	-	-	-	-	-	-	-	-	n/a	-	-	n/a		1,400
12	Communications	-	-	-	-	-	-	-	-	-	717	n/a	1,772	1,772	n/a		
13	Supplies	600	322	600	75	600	160	600	198	600	170	28.3%	300	(300)	-50.0%		179
14	Tech Supplies	-	-	-	-	-	-	-	-	-	-	n/a	-	-	n/a		369
15	Operating Supplies	-	-	-	-	-	-	-	20	-	6	n/a	-	-	n/a		4
16	Utilities - Gas Heat	8,750	8,678	-	9,305	-	8,808	9,500	10,226	9,500	1,246	13.1%	10,500	1,000	10.5%		9,022
17	Utilities - Electricity	5,200	5,893	-	8,306	-	9,192	8,500	7,473	8,500	3,662	43.1%	8,500	-	0.0%		7,183
18	Miscellaneous	250	167	250	-	250	-	-	-	-	-	n/a	-	-	n/a		143
19	Subtotal, Barlow Exp.	46,350	30,368	17,550	35,789	17,550	34,658	38,800	31,668	38,800	13,282	34.2%	41,272	2,472	6.4%		35,231
20																	n/a
21	Total Revenue	5,000	87,217	85,000	89,310	85,000	91,049	90,733	92,824	93,408	47,164		97,088	3,680	3.9%		75,246
22	Total Exp., including CIP	46,350	30,368	17,550	35,789	17,550	34,658	38,800	31,668	38,800	13,282		41,272	2,472	6.4%		35,231
23	Net Operations	(41,350)	56,849	67,450	53,521	67,450	56,392	51,933	61,156	54,608	33,882		55,816	1,208	2.2%		40,014

**Welden Theatre**

		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	5 year average
1	<b>Revenue</b>														
2	Welden Concessions Revenue		38,010		93,158	85,000	147,421	154,000	60,699	39.4%	140,000	(14,000)	-9.1%		92,863
3	Ticket Sales Revenue		54,183		122,911	118,000	174,585	187,000	64,215	34.3%	175,000	(12,000)	-6.4%		117,226
4	Advertisement Revenue		-		5,458	5,000	6,416	5,000	1,341	26.8%	5,000	-	0.0%		3,958
5	Welden Gift Cards						9,214	-	3,940	n/a	5,000	5,000	n/a		9,214
6	Private Showings/Bday Rental					-	10,412	-	2,986	n/a	10,000	10,000	n/a		10,412
7	Transfer In					55,200	15,454	-	-	n/a	15,000	15,000	n/a		15,454
8	<i>Subtotal, Revenue</i>	-	92,193	-	221,526	263,200	363,501	346,000	133,181	38.5%	350,000	4,000	1.2%		135,444
9															n/a
10	<b>Expenditures</b>														n/a
11	Salaries - Full Time		39,909		86,999	48,000	87,893	95,961	58,007	60.4%	100,423	4,462	4.6%		71,600
12	Salaries - Part Time				-	55,894	37,843	31,283	21,829	69.8%	47,423	16,140	51.6%		18,921
13	Health Benefits		-		-	10,690	5,373	15,927	5,247	32.9%	16,695	767	4.8%		1,791
14	FICA		3,053		6,677	3,830	10,002	10,154	6,366	62.7%	11,359	1,205	11.9%		6,577
15	VMERS-Retirement		184		1,713	3,360	4,396	6,957	3,391	48.7%	7,532	575	8.3%		2,098
16	Unemployment						-	250	502	200.8%	500	250	100.0%		-
17	Workers Comp						3,655	5,446	2,655	48.8%	5,500	54	1.0%		3,655
18	Utilities - W/S						2,049	-	1,765	n/a	2,400	2,400	n/a		2,049
19	Trash Removal		938		1,651	1,920	1,957	2,000	893	44.6%	2,000	-	0.0%		1,515
20	R&M		8,657		20,979	46,000	53,985	46,000	16,884	36.7%	50,000	4,000	8.7%	Upgrade sound equipment	27,874
21	Telephone/Internet		1,571		5,676	2,500	6,671	6,000	3,174	52.9%	5,000	(1,000)	-16.7%	Upgraded to fiber	4,639
22	Advertising		129		99	500	514	500	26	5.3%	500	-	0.0%		247
23	Subscriptions		8,091		21,418	14,300	29,365	26,000	3,619	13.9%	26,000	-	0.0%	Broker, Total Cinema	19,625
24	Supplies		17,664		25,242	2,500	13,566	12,000	8,453	70.4%	13,000	1,000	8.3%		18,824
25	Film Buying		32,471		66,791	51,000	95,485	112,200	35,285	31.4%	105,000	(7,200)	-6.4%	approx 60% of ticket revenue	64,916
26	Utilities - Gas Heat						8,580	-	559	n/a	8,500	8,500	n/a		8,580
27	Utilities - Electric		755		2,282	1,500	11,035	9,000	4,819	53.5%	11,500	2,500	27.8%		4,691
28	Concessions		-		28,215	25,000	48,673	30,000	16,344	54.5%	40,000	10,000	33.3%		25,629
29	Miscellaneous Exp		400		3,015	28,000	12,068	500	491	98.3%	500	-	0.0%		5,161
30	<i>Subtotal, Expenditures</i>	-	113,822	-	270,755	294,994	433,111	410,179	190,309	46.4%	453,831	43,652	10.6%		163,538
31															n/a
32	<b>Net Operations</b>	-	(21,629)	-	(49,229)	(31,794)	(69,609)	(64,179)	(57,128)		(103,831)	(39,652)			(28,093)

Public Works Department																	
		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	5 year average
1	<b>Revenue, PW Admin</b>																
2	State Highway Grants	90,000	106,344	90,000	105,599	90,000	99,030	105,000	101,971	102,000	53,157	52.1%	102,000	-	0.0%		106,133
3	Miscellaneous Sales	2,500	245	2,500	3,515	5,000	6,621	5,000	1,115	5,000	210	4.2%	5,000	-	0.0%		3,516
4	Excavation Permits	35,000	10,825	30,000	20,559	30,000	34,721	25,000	27,218	25,000	6,935	27.7%	25,000	-	0.0%		24,379
5	PW Towing	-	-	-	4,550	-	6,300	-	3,000	-	175		-	-	n/a		2,770
6	Miscellaneous Revenue	30,000	29,433	15,000	25,467	15,000	5,383	17,500	47,931	17,500	8,752	50.0%	17,500	-	0.0%		24,496
7	Debt Proceeds	-	-	-	-	250,000	250,000	270,000	270,000	-	-	n/a	150,000	150,000	n/a	F550	104,000
8	<b>Total Revenue</b>	<b>157,500</b>	<b>146,847</b>	<b>137,500</b>	<b>159,690</b>	<b>390,000</b>	<b>402,054</b>	<b>422,500</b>	<b>451,235</b>	<b>149,500</b>	<b>69,230</b>	<b>46.3%</b>	<b>299,500</b>	<b>150,000</b>	<b>100.3%</b>		<b>265,294</b>
9																	
10																	
11	<b>Expenditures, PW Admin</b>																
12	Salaries	19,669	37,866	20,259	22,965	20,867	23,704	23,706	24,557	24,608	12,652	51.4%	25,175	567	2.3%		26,217
13	Health Benefits	2,370	125	918	199	820	340	4,123	106	876	54	6.1%	935	59	6.7%		185
14	FICA/MEDI	1,505	1,545	1,550	1,845	1,596	1,905	1,892	1,954	1,964	1,009	51.4%	2,009	45	2.3%		1,786
15	Retirement-Prudential	6,500	6,500	7,100	7,100	7,500	7,500	7,100	7,100	7,700	7,700	100.0%	7,700	-	0.0%		7,075
16	Retirement-VMERS	1,229	1,056	1,347	1,394	1,356	1,489	1,659	1,612	1,784	862	48.3%	1,888	104	5.8%		1,581
17	Unemployment	124	78	124	75	80	57	95	-	-	-	n/a	-	-	n/a		55
18	Workers' Comp.	3,500	3,600	3,500	3,988	3,500	4,010	170	163	172	82	47.5%	180	8	4.8%		2,995
19	Other Professional Svcs.	3,500	38	3,500	2,122	3,500	683	2,500	261	2,500	103	4.1%	2,500	-	0.0%		1,385
20	Engineering Services	1,000	345	1,000	-	1,000	-	-	-	-	-	n/a	-	-	n/a		834
21	Tree Removal	15,000	16,200	10,000	31,250	15,000	24,375	20,000	18,750	20,000	10,875	54.4%	20,000	-	0.0%		22,555
22	IT Services	2,500	2,546	2,500	50	2,500	330	2,500	329	-	-	n/a	-	-	n/a		1,152
23	Utilities W/S	-	913	-	976	-	255	-	-	-	-	n/a	-	-	n/a		429
24	Trash Removal	3,500	3,178	3,500	844	3,000	-	-	2	-	-	n/a	-	-	n/a		1,532
25	Towing	-	2,125	1,000	5,605	1,000	4,947	1,000	3,158	1,000	405	40.5%	1,000	-	0.0%	Towing	3,192
26	Sidewalk Maintenance	5,000	64	5,000	2,721	5,000	2,419	5,000	-	5,000	9,574	191.5%	10,000	5,000	100.0%		1,041
27	Streetscape Maintenance	70,000	76,043	90,000	108,895	90,000	97,602	100,000	93,202	105,000	48,574	46.3%	105,000	-	0.0%	Banners, Gardens	93,813
28	Telephone	2,750	3,949	2,750	4,311	4,000	3,505	4,350	3,171	4,000	1,390	34.7%	3,800	(200)	-5.0%		3,670
29	Advertising	200	-	200	167	200	430	200	530	400	274	68.4%	400	-	0.0%		226
30	Supplies	500	3,516	500	2,190	500	153	2,500	-	2,500	-	0.0%	-	(2,500)	-100.0%		2,197
31	Staff Activities	500	-	500	29	500	36	-	89	-	-	n/a	-	-	n/a		93
32	Miscellaneous	1,000	534	1,500	162	1,500	239	500	44	500	-	0.0%	500	-	0.0%		433
33	<b>Subtotal, Admin. Exp.</b>	<b>140,347</b>	<b>160,221</b>	<b>156,748</b>	<b>196,889</b>	<b>163,419</b>	<b>173,978</b>	<b>177,295</b>	<b>155,028</b>	<b>178,004</b>	<b>93,552</b>	<b>52.6%</b>	<b>181,087</b>	<b>3,083</b>	<b>1.7%</b>		<b>172,443</b>
34																	
35	<b>Expenditures, Highway</b>																
36	Wages and Benefits	181,943	189,940	156,701	150,017	154,451	147,447	171,789	160,681	178,047	103,945		193,087	15,040	8.4%		161,657
37	Unemployment	650	323	650	309	400	268	1,200	145	1,200	237	19.8%	250	(950)	-79.2%		261
38	Workers' Comp.	13,500	14,331	13,500	15,383	14,000	15,573	8,975	6,847	8,345	4,419	53.0%	8,500	155	1.9%		13,223
39	Individual Clothing	3,000	6,044	3,000	3,375	3,000	2,131	4,200	2,382	4,200	2,473	58.9%	4,200	-	0.0%		3,055
40	Snow Removal (OPS)	10,000	-	10,000	2,405	10,000	944	5,000	1,775	5,000	482	9.6%	5,000	-	0.0%		1,548
41	IT Services	1,500	309	1,500	-	1,500	83	-	13	-	141	n/a	-	-	n/a		81
42	Utilities W/S	-	-	-	-	-	-	1,051	1,428	1,100	1,259	114.4%	1,100	-	0.0%		286
43	Trash Removal	-	-	-	-	-	-	5,000	57	5,000	-	0.0%	5,000	-	0.0%	consolidated from 40-45	11
44	Enforcement Hauling	2,000	2,833	2,000	4,898	2,000	9,914	-	5,534	-	1,950	n/a	-	-	n/a	all in 40-10	5,273
45	R & M Vehicles & Equipment	65,000	75,207	65,000	64,530	65,000	41,540	67,500	39,906	74,500	15,740	21.1%	60,000	(14,500)	-19.5%		55,966
46	Streetlight Maintenance	5,000	14,663	10,000	5,320	15,000	12,104	15,000	24,270	15,000	6,434	42.9%	17,500	2,500	16.7%		14,206
47	Rentals	-	-	-	2,285	-	2,978	4,000	1,575	4,000	385	9.6%	4,000	-	0.0%	roller, wood chipper rentals	1,368
48	Travel	100	155	100	-	-	-	-	-	-	-	n/a	-	-	n/a		31
49	Tools	4,000	666	4,000	1,120	4,000	1,680	4,000	3,872	4,000	930	23.3%	4,000	-	0.0%		2,385
50	Signage	4,000	9,688	4,000	7,589	5,000	6,069	7,500	7,622	7,500	1,299	17.3%	7,500	-	0.0%		8,022
51	Operating Supplies	3,000	9,881	3,000	10,737	3,500	10,764	12,000	10,540	12,000	9,829	81.9%	12,000	-	0.0%		10,861
52	Utilities-Gas Heat	2,500	2,623	2,500	2,991	2,500	2,915	3,000	4,040	3,000	437	14.6%	3,000	-	0.0%		2,963

**Public Works Department**

		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	5 year average
53	Utilities-Electricity	7,000	4,836	7,000	4,533	7,000	4,891	4,750	5,560	4,750	2,338	49.2%	5,000	250	5.3%		4,894
54	Electricity, Street Lights	68,000	70,476	68,000	77,618	68,000	81,501	80,000	89,006	83,600	40,810	48.8%	90,000	6,400	7.7%		79,589
55	Electricity, Court House Lot	1,000	1,128	1,000	1,818	1,000	1,063	1,500	1,090	1,500	585	39.0%	1,500	-	0.0%		1,240
56	Gasoline, Vehicles	14,000	16,995	14,000	19,152	17,000	16,340	19,000	14,500	19,000	6,413	33.8%	17,500	(1,500)	-7.9%	increase discount	15,583
57	Salt & Sand Supplies	75,000	69,973	70,000	88,984	75,000	73,836	78,000	85,460	80,000	32,711	40.9%	90,000	10,000	12.5%	\$92 to \$103.50 in FY26	74,493
58	Miscellaneous Equipment	1,000	2,376	1,000	4,542	1,000	-	5,000	2,930	5,000	-	0.0%	5,000	-	0.0%		3,067
59	<i>Subtotal, Highway Exp.</i>	<i>462,193</i>	<i>492,446</i>	<i>436,951</i>	<i>467,607</i>	<i>449,351</i>	<i>432,041</i>	<i>498,464</i>	<i>469,232</i>	<i>516,742</i>	<i>232,820</i>	<i>45.1%</i>	<i>534,137</i>	<i>17,394</i>	<i>3.4%</i>		<i>460,064</i>
60																	
61	<b>Expenditures, Parks</b>																
62	Salaries/Seasonal Help	10,000	-	-	1,985	8,000	8,912	12,000	13,302	12,000	10,801	90.0%	16,608	4,608	38.4%	Summer 3 days/wk	4,840
63	FICA/MEDI	765	-	-	152	612	682	958	1,056	958	870	90.8%	1,325	368	38.4%		378
64	Workers' Comp.	550	592	-	627	250	461	858	652	780	250	32.1%	780	0	0.0%		578
65	Other Professional Svcs.	9,000	-	5,000	3,156	5,000	152	2,000	-	1,000	-	0.0%	1,000	-	0.0%		689
66	Utilities-W/S	500	441	500	753	500	1,103	500	1,559	1,100	1,332	121.1%	1,750	650	59.1%		897
67	R & M, Other	10,000	2,074	10,000	8,142	10,000	5,309	10,000	3,777	8,000	-	0.0%	7,500	(500)	-6.3%	Mower repairs	4,724
68	Houghton Park Maintenance	2,000	5,304	4,500	879	4,500	589	4,500	3,739	4,500	636	14.1%	4,500	-	0.0%		2,280
69	Taylor Park Maintenance	15,000	9,542	12,500	8,378	12,500	7,957	12,500	21,898	12,500	27,679	221.4%	15,000	2,500	20.0%		10,590
70	Barlow Street Park	2,000	-	1,000	-	1,000	4	1,000	79	1,000	355	35.5%	1,000	-	0.0%		17
71	Hard'ack	1,000	-	1,000	-	-	-	-	-	-	-	n/a	-	-	n/a		-
72	Supplies	500	-	500	142	500	-	500	-	-	-	n/a	-	-	n/a		54
73	Operating Supplies	250	1,138	250	109	250	-	250	710	750	-	0.0%	750	-	0.0%		517
74	Utilities-Electricity	4,850	7,709	4,850	8,103	7,000	8,428	7,000	7,869	7,100	3,018	42.5%	7,100	-	0.0%		7,623
75	Equipment	300	159	300	-	-	-	-	-	-	-	n/a	-	-	n/a		32
76	<i>Subtotal, Parks Exp.</i>	<i>56,715</i>	<i>26,959</i>	<i>40,400</i>	<i>32,425</i>	<i>50,112</i>	<i>33,596</i>	<i>52,066</i>	<i>54,642</i>	<i>49,687</i>	<i>44,941</i>	<i>90.4%</i>	<i>57,313</i>	<i>7,626</i>	<i>15.3%</i>		<i>33,218</i>
77																	
78	<b>Expenditures, CIP</b>																
79	PW Trucks		-	-	19,141	-	-	-	-	-	-	n/a	-	-	n/a		39,678
80	Paving Projects	265,000	265,266	270,000	314,836	275,000	282,989	300,000	275,370	300,000	287,296	95.8%	300,000	-	0.0%		289,745
81	Plow Truck		-	-	-	-	-	270,000	167,202			n/a	150,000	150,000	n/a	2012 F550 replacement	33,440
82	Equipment			-	-	-	-	-	-	11,667	7,658	65.6%	15,000	3,333	28.6%	Replace Zero Turn	-
83	Garage Upgrades		715	-	-	-	-	-	-	-	-	n/a	10,000	10,000	n/a	PW Garage feasibility study	1,815
84	<i>Subtotal, CIP</i>	<i>265,000</i>	<i>265,981</i>	<i>270,000</i>	<i>333,977</i>	<i>525,000</i>	<i>282,989</i>	<i>570,000</i>	<i>725,902</i>	<i>311,667</i>	<i>294,954</i>	<i>94.6%</i>	<i>475,000</i>	<i>163,333</i>	<i>52.4%</i>		<i>430,798</i>
85																	n/a
86	<i>Total Revenues</i>	<i>157,500</i>	<i>146,847</i>	<i>137,500</i>	<i>159,690</i>	<i>390,000</i>	<i>402,054</i>	<i>422,500</i>	<i>451,235</i>	<i>149,500</i>	<i>69,230</i>		<i>299,500</i>	<i>150,000</i>	<i>100.3%</i>		<i>265,294</i>
87	<i>Total Operating Expenditures</i>	<i>659,255</i>	<i>679,626</i>	<i>634,099</i>	<i>696,920</i>	<i>662,882</i>	<i>639,615</i>	<i>727,824</i>	<i>678,902</i>	<i>744,434</i>	<i>371,313</i>		<i>772,537</i>	<i>28,103</i>	<i>3.8%</i>		<i>665,725</i>
88	<i>Total Capital Expenditures</i>	<i>265,000</i>	<i>265,981</i>	<i>270,000</i>	<i>333,977</i>	<i>525,000</i>	<i>282,989</i>	<i>570,000</i>	<i>725,902</i>	<i>311,667</i>	<i>294,954</i>		<i>475,000</i>	<i>163,333</i>	<i>52.4%</i>		<i>430,798</i>
89	<b><i>Net Operations</i></b>	<b><i>(766,755)</i></b>	<b><i>(798,760)</i></b>	<b><i>(766,599)</i></b>	<b><i>(871,208)</i></b>	<b><i>(797,882)</i></b>	<b><i>(520,550)</i></b>	<b><i>(875,324)</i></b>	<b><i>(953,569)</i></b>	<b><i>(906,601)</i></b>	<b><i>(597,038)</i></b>		<b><i>(948,037)</i></b>	<b><i>(41,436)</i></b>	<b><i>4.6%</i></b>		<b><i>(831,229)</i></b>

Parking Program																	
		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	5 year average
1	<b>Revenue</b>																
2	Annual Parking Passes-Garage	15,000	16,269	18,000	18,415	19,800	21,852	20,000	26,570	20,000	16,862	84.3%	25,000	5,000	25.0%		17,496
3	6 Month Parking Passes-Garage	12,000	5,308	6,000	4,228	6,600	4,408	6,600	6,904	6,600	3,954	59.9%	6,600	-	0.0%		4,614
4	Monthly Parking Passes-Garage	20,000	23,430	22,200	18,783	24,200	19,766	21,000	15,734	21,000	9,113	43.4%	16,000	(5,000)	-23.8%		19,610
5	Transient Revenue-Garage	20,000	19,747	20,000	26,054	24,200	29,277	28,000	34,603	28,000	16,177	57.8%	31,000	3,000	10.7%		24,964
6	Electric Car Chargers-Garage	100	-	-	-	-	-	-	-	-	-	n/a	-	-	n/a		-
7	ReArch Parking Management-Garage	46,103	48,898	47,486	52,565	50,000	53,923	55,227	59,989	58,280	29,140	50.0%	63,767	5,487	9.4%		52,389
8	Hotel Parking Management-Garage	20,000	23,400	22,000	24,570	24,000	25,594	25,814	27,088	27,105	14,222	52.5%	29,865	2,761	10.2%		21,690
9	Main & Congress Street Lot	-	5,625	3,000	27,897	30,000	31,599	30,000	31,070	30,000	16,115	53.7%	30,000	-	0.0%		19,877
10	Courthouse & City Hall Parking	11,000	8,530	7,500	14,842	8,500	18,605	12,000	23,257	12,500	11,634	93.1%	20,000	7,500	60.0%		13,706
11	Parking Program, Tickets	25,000	16,764	7,500	15,168	12,000	22,079	12,000	48,425	20,000	22,164	110.8%	35,000	15,000	75.0%		21,969
12	Towing	-	1,550	-	-	-	-	-	-	-	-	n/a	-	-	n/a		415
13	Debt proceeds	-	-	-	-	-	-	100,000	-	-	-	n/a	-	-	n/a		-
14	Miscellaneous Revenue	-	125	-	450	-	768	-	41	-	-	n/a	-	-	n/a		668
15	<i>Total Revenue</i>	<i>169,203</i>	<i>169,646</i>	<i>153,686</i>	<i>202,971</i>	<i>199,300</i>	<i>227,870</i>	<i>310,640</i>	<i>273,681</i>	<i>223,485</i>	<i>139,381</i>	<i>62.4%</i>	<i>257,232</i>	<i>33,747</i>	<i>15.1%</i>		<i>197,397</i>
16																	
17	<b>Expenditures</b>																
18	Salaries	55,306	69,288	63,947	77,233	70,986	91,865	111,293	105,231	60,433	32,203	53.3%	62,376	1,943	3.2%		81,794
19	Health Insurance	10,000	8,789	9,676	10,289	10,243	11,114	24,630	26,457	15,155	8,739	57.7%	15,835	679	4.5%		13,025
20	FICA	4,231	5,143	4,892	5,621	5,430	7,108	8,881	8,174	4,823	2,439	50.6%	4,978	155	3.2%		6,177
21	Retirement-VMERS	3,457	4,358	4,252	4,994	4,792	6,230	7,790	7,311	4,381	2,357	53.8%	4,678	297	6.8%		6,243
22	Unemployment								105	-	160	n/a	150	150	n/a		105
23	Workers Comp								3,622	-	1,868	n/a	3,750	3,750	n/a		3,622
24	Other Professional Services	2,500	1,240	2,500	6,122	5,000	9,843	5,000	4,257	4,000	291	7.3%	4,300	300	7.5%		5,762
25	Snow Removal	21,060	28,600	21,060	30,600	25,002	28,938	26,000	31,000	28,600	8,730	30.5%	-	(28,600)	-100.0%	bring in house	28,828
26	Towing	-	-	-	-	-	-	1,500	1,020	1,500	615	41.0%	1,500	-	0.0%		464
27	Dispatch Services	2,575	2,575	2,575	2,575	2,575	2,575	2,704	-	-	-	n/a	-	-	n/a		2,060
28	IT Services	250	365	250	717	250	150	500	1,442	500	-	0.0%	500	-	0.0%		757
29	Utilities - W/S	1,000	1,740	1,000	2,506	1,000	2,424	1,850	3,417	3,675	2,875	78.2%	3,750	75	2.0%	stormwater fees	2,316
30	Alarm Fees	500	-	500	-	500	-	500	-	500	-	0.0%	500	-	0.0%		2,580
31	Trash Removal	-	761	-	364	-	-	-	-	-	-	n/a	-	-	n/a		225
32	R&M	30,000	52,237	35,000	103,877	50,000	78,072	50,000	42,876	50,000	20,123	40.2%	50,000	-	0.0%	elevators	62,059
33	Insurance	4,500	5,323	4,500	5,819	5,000	5,779	7,800	5,896	7,025	2,181	31.0%	6,500	(525)	-7.5%		5,491
34	Telephone/Internet	4,500	7,635	4,500	8,427	5,000	10,131	7,000	11,636	7,000	5,741	82.0%	7,000	-	0.0%		8,882
35	Dues, Subs & CC Fees	4,250	2,085	4,250	4,323	4,500	11,258	4,500	8,487	10,050	13,263	132.0%	22,000	11,950	118.9%	T2 \$13k, CC fees \$9k	6,177
36	Supplies	350	2,192	350	11,114	4,000	2,558	4,000	3,066	5,250	885	16.9%	5,250	-	0.0%	Increase for special ticket paper	3,874
37	IT Supplies	500	(362)	500	2,329	500	11	500	-	-	-	n/a	-	-	n/a	no more computers	824
38	Utilities - Electric	18,000	22,245	18,000	21,923	20,000	25,705	23,500	27,561	26,000	12,213	47.0%	28,500	2,500	9.6%		22,957
39	Gasoline	-	-	-	-	-	-	-	2,363	2,500	2,086	83.4%	2,500	-	0.0%		473
40	Misc. Expense	400	444	400	-	-	53	400	65	400	-	0.0%	-	(400)	-100.0%		244
41	<i>Total Expenditures</i>	<i>163,479</i>	<i>214,657</i>	<i>178,252</i>	<i>298,929</i>	<i>215,278</i>	<i>293,814</i>	<i>288,348</i>	<i>293,986</i>	<i>231,793</i>	<i>116,767</i>	<i>50.4%</i>	<i>224,067</i>	<i>(7,726)</i>	<i>-3.3%</i>		<i>261,975</i>
42																	n/a
43																	n/a
44	Capital Reserve		-	30,000	-	30,000	-	30,000	-	30,000	-	0.0%	30,000	-	0.0%		-
45	Parking Enforcement Vehicle		23,062		110	-	-	-	-	-	-	n/a	-	-	n/a		4,634
46	New parking system					-	-	100,000	36,336	-	31,400	n/a	-	-	n/a		18,168
47	<i>Total CIP</i>	<i>-</i>	<i>23,062</i>	<i>30,000</i>	<i>110</i>	<i>30,000</i>	<i>-</i>	<i>130,000</i>	<i>36,336</i>	<i>30,000</i>	<i>31,400</i>	<i>104.7%</i>	<i>30,000</i>	<i>-</i>	<i>0.0%</i>		<i>11,902</i>
48																	n/a
49	<b>Net Operations</b>	<b>5,724</b>	<b>(68,073)</b>	<b>(54,566)</b>	<b>(96,068)</b>	<b>(45,978)</b>	<b>(65,944)</b>	<b>(107,708)</b>	<b>(56,641)</b>	<b>(38,308)</b>	<b>(8,786)</b>		<b>3,165</b>	<b>41,473</b>	<b>-108.3%</b>		<b>(76,480)</b>

**Franklin Grand Isle Restorative Justice Center**

	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	Notes	5 year average
Total Revenue	973,589	891,888	857,866	921,329	909,176	1,123,822	1,107,429	1,190,462	1,150,627	519,012	58.2%	1,339,111	188,484	16.4%		
Total Expenses	973,589	853,520	857,866	903,813	909,176	1,073,840	1,107,429	1,184,599	1,150,627	496,666	58.2%	1,339,111	188,484	16.4%		995,440
		38,367		17,516	-	49,982	-	5,863	-	22,345	58.2%	-	-	n/a		21,336
<b>1 Grant Revenue:</b>																
2 41-01 DOC	973,589	204,500	857,866	208,300	203,300	228,188	226,574	235,929	235,929	140,485	59.5%	342,629	106,700	45.2%		213,383
3 Other Revenue		40,472		1,000	-	45,789	-	22,261	-	2,850	n/a	-	-	n/a		23,543
4 41-03 VOCA		35,098		35,098	35,098	35,098	35,098	35,098	35,098	9,459	26.9%	35,098	-	0.0%		35,098
5 41-05 BARJ		86,332		140,158	123,256	243,375	282,033	286,639	286,736	62,249	21.7%	286,736	-	0.0%		173,679
6 41-07 DOC		256,296		298,200	306,300	325,007	336,000	325,000	325,000	122,134	37.6%	331,788	6,788	2.1%		298,485
7 41-07 Client Fees		2,357		1,850	-	775	-	900	-	-	n/a	-	-	n/a		1,532
8 41-11/12 AGO		205,070		211,222	211,222	221,091	227,724	267,864	267,864	170,614	63.7%	342,860	74,996	28.0%		219,529
9 41-11/12 Client Fees		22,770		23,501	30,000	24,498	-	16,771	-	11,220	n/a	-	-	n/a		22,393
10 Other Grants		38,992		2,000	-	-	-	-	-	-	n/a	-	-	n/a		29,133
<b>11 Total</b>	<b>973,589</b>	<b>891,888</b>	<b>857,866</b>	<b>921,329</b>	<b>909,176</b>	<b>1,123,822</b>	<b>1,107,429</b>	<b>1,190,462</b>	<b>1,150,627</b>	<b>519,012</b>	<b>45.1%</b>	<b>1,339,111</b>	<b>188,484</b>			<b>1,016,776</b>
12																
13																
<b>14 Summary Expenditures:</b>																
15 Salaries		480,736		520,616	634,798	593,878	607,928	683,207	623,071	290,505	46.6%	760,053	136,983	22.0%		570,140
16 Benefits		84,613		95,872	-	119,605	177,021	159,474	202,902	72,982	36.0%	197,886	(5,016)	-2.5%		114,536
17 FICA/MEDI		34,765		38,823	-	45,441	48,513	53,745	49,721	22,720	45.7%	60,652	10,931	22.0%		43,099
18 VMERS		28,522		31,802	-	40,120	42,555	47,660	45,173	21,415	47.4%	57,004	11,831	26.2%		36,308
<b>19 Total Personnel</b>	<b>-</b>	<b>628,635</b>	<b>-</b>	<b>687,113</b>	<b>634,798</b>	<b>799,045</b>	<b>876,017</b>	<b>944,086</b>	<b>920,867</b>	<b>407,623</b>	<b>44.3%</b>	<b>1,075,596</b>	<b>154,729</b>	<b>0</b>		<b>764,083</b>
<b>20 Program Expenditures</b>	<b>973,589</b>	<b>224,885</b>	<b>857,866</b>	<b>216,700</b>	<b>274,378</b>	<b>274,795</b>	<b>231,412</b>	<b>240,513</b>	<b>229,760</b>	<b>89,044</b>	<b>38.8%</b>	<b>263,515</b>	<b>33,755</b>	<b>14.7%</b>		<b>231,357</b>
<b>21 Total Expenditures</b>	<b>973,589</b>	<b>853,520</b>	<b>857,866</b>	<b>903,813</b>	<b>909,176</b>	<b>1,073,840</b>	<b>1,107,429</b>	<b>1,184,599</b>	<b>1,150,627</b>	<b>496,666</b>	<b>43.2%</b>	<b>1,339,111</b>	<b>188,484</b>	<b>16.4%</b>		<b>995,440</b>
22																
<b>23 Net operations</b>	<b>-</b>	<b>38,367</b>	<b>-</b>	<b>17,516</b>	<b>-</b>	<b>49,982</b>	<b>-</b>	<b>5,863</b>	<b>-</b>	<b>22,345</b>		<b>-</b>	<b>-</b>			<b>21,336</b>