

GENERAL FUND - DEPARTMENT BUDGETS

GENERAL FUND	<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Proposed</u>
Revenues			
Administration	\$ 64,448	\$ 149,718	\$ 27,375
Cemetery	750	500	1,000
Community Organizations	-	-	-
Emergency Services and Buildings	25,275	24,345	29,485
Fire & Rescue	-	-	-
Information Technology (IT)	6,597	-	-
Library	4,556	1,992	1,950
Listers	87,282	85,334	85,045
Lakes	17,674	35,570	41,545
Other	3,000	-	-
Police	4,395	4,056	5,980
Railroad Station	16,845	8,255	9,280
Recreation Council	1,895	2,328	4,400
Town Hall & Parks	1,570	11,570	3,580
Trash & Recycling	3,667	3,131	3,200
Tri-Town Commission	-	-	-
Zoning	6,340	20,820	30,055
Total Revenues	<u>244,294</u>	<u>347,618</u>	<u>242,895</u>
Expenses			
Administration	419,014	461,192	482,824
Cemetery	17,614	17,841	19,475
Community Organizations	26,400	27,551	30,601
Emergency Services and Buildings	81,771	87,802	97,062
Fire & Rescue	70,504	69,404	82,740
Information Technology & Equipment	73,877	68,127	61,030
Library	112,328	125,849	143,021
Listers	57,628	56,311	62,970
Lakes	47,554	35,330	49,155
Other	67,673	46,401	70,100
Police	131,115	136,848	143,540
Railroad Station	5,200	8,255	9,280
Recreation Council	20,773	17,166	29,165
Town Hall & Parks	78,483	100,592	97,932
Trash & Recycling	38,710	58,066	61,890
Tri-Town Commission	1,011	1,289	2,019
Zoning	51,624	69,208	83,849
Total Expenses	<u>1,301,278</u>	<u>1,387,231</u>	<u>1,526,653</u>
Net Revenues Over (Under) Expenses	<u>\$ (1,056,984)</u>	<u>\$ (1,039,613)</u>	<u>\$ (1,283,758)</u>

GENERAL FUND - DEPARTMENT BUDGETS

	2024 <u>As Billed</u>	2025 <u>As Billed</u>	2026 <u>PROPOSED</u>
ARTICLE			
General Fund Revenues	(235,553)	(237,264)	(242,895)
Cash Available/Carry Forward	<u>(85,000)</u>	<u>(121,000)</u>	<u>(110,000)</u>
Non-Tax Revenues	<u>(320,553)</u>	<u>(358,264)</u>	<u>(352,895)</u>
General Fund Expenses	1,370,634	1,476,649	1,526,653
Veteran's Local Agreement Rate	<u>584</u>	<u>271</u>	<u>271</u>
General Fund Expenditures	<u>1,371,218</u>	<u>1,476,920</u>	<u>1,526,923</u>
Town to be Raised by Taxes	<u>1,050,665</u>	<u>1,118,656</u>	<u>1,174,029</u>

ARTICLE			
Highway Revenues	(122,575)	(78,935)	(59,555)
Highway Expenses	<u>330,527</u>	<u>312,250</u>	<u>334,595</u>
Highway to be Raised by Taxes	<u>207,952</u>	<u>233,315</u>	<u>275,040</u>

ARTICLE			
Town Buildings & Lands Reserve	45,000	45,000	50,000
Debt Service - Town Hall Loan	<u>56,573</u>	<u>56,573</u>	<u>56,573</u>
	<u>101,573</u>	<u>101,573</u>	<u>106,573</u>
Emergency Equipment Reserve	20,000	25,000	27,500
Debt Service - Fire Engine	<u>-</u>	<u>56,767</u>	<u>54,789</u>
	<u>20,000</u>	<u>81,767</u>	<u>82,289</u>
Town Highway Reserve	<u>130,000</u>	<u>130,000</u>	<u>200,000</u>
Lake Reserve	15,000	15,000	15,000
Debt Service - Lake Fairlee Dam Loan	<u>20,000</u>	<u>20,000</u>	<u>19,000</u>
	<u>35,000</u>	<u>35,000</u>	<u>34,000</u>
IT Reserve	<u>-</u>	<u>-</u>	<u>10,500</u>
Capital Budget to be Raised by Taxes	<u>286,573</u>	<u>348,340</u>	<u>433,362</u>

ARTICLES

Total Municipal Taxes to be Raised	\$ <u>1,545,190</u>	\$ <u>1,700,311</u>	\$ <u>1,882,430</u>
Total Tax Rate - Actual	\$ <u>0.5251</u>	\$ <u>0.5733</u>	
Total Tax Rate - Estimated	\$ <u>0.5296</u>	\$ <u>0.5758</u>	\$ <u>0.6327</u>
Difference from last year	\$ 0.0280	\$ 0.0507	\$ 0.0594
<i>Percentage increase over last year</i>	<u>5.59%</u>	<u>9.65%</u>	<u>10.35%</u>

GENERAL FUND - DEPARTMENT BUDGETS

ADMINISTRATION (01)	2025 Budget	2025 Actual	2026 Proposed	% Change
Revenues				
Property Taxes - Delinquent	\$ -	\$ 93,611	\$ -	
Property Taxes - Current	-	1,658,162	-	
Interest on Delinquent Taxes	3,500	9,561	3,500	
Delinquent Tax Fee	1,000	7,567	3,000	
Town Clerks Fees	10,000	10,956	10,000	
License Fees -Marriage/Dog	2,000	1,985	2,000	
Short Term Rental Fees	-	35	175	
Festival Fee	-	25	50	
Copier Fees	150	153	150	
Interest Income	7,500	25,826	8,500	
Total Revenues	24,250	1,807,880	27,375	
Less Property Taxes	-	1,658,162	-	
Total Revenues Less Property Taxes	24,250	149,718	27,375	12.89%
Expenses				
Selectboard's Office				
Salaries & Wages - Selectboard	3,500	3,500	3,500	
Salaries & Wages - Town Administrator	59,400	59,480	62,489	
Salaries & Wages - Grant Writing	2,500	-	4,000	
TA/Selectboard Expense	1,000	321	1,000	
Town Clerk's Office				
Salaries & Wages - Town Clerk	65,520	65,465	68,827	
Salaries & Wages - Asst. Clerk	23,920	20,665	26,000	
Town Clerk Expense	1,500	1,473	1,500	
Clerk's Supplies	1,200	1,255	1,200	
Treasurer's Office				
Salaries & Wages - Treasurer	1,000	-	65,518	
Salaries & Wages - Finance Manager	62,415	62,465	-	
Salaries & Wages - Treasurer Asst.	35,828	37,096	37,635	
Treasurer Expense	1,000	929	1,000	
Auditor's				
Salaries & Wages - Auditor	300	-	300	
Auditors Expense	18,000	16,200	16,000	
Town Report	3,750	3,772	4,000	
Salaries & Wages - Minutes Clerk	13,156	12,869	13,820	
Administrative Expenses	-	180	500	
Delinquent Tax Commission	3,500	7,543	3,000	
Payroll Taxes Expense	21,704	23,488	23,300	
Unemployment Insurance	2,811	2,808	2,637	
Vt. League of Cities & Towns	2,528	2,528	2,603	
Advertising	1,200	2,345	2,000	
Postage	4,000	2,948	3,500	
Office Supplies	4,000	3,425	4,000	
Training	2,500	2,156	2,500	
Travel/Mileage Expense	1,000	597	1,000	
General Liability/Workers' Comp Insurance	12,000	9,746	10,000	
Health/Dental/Eye Insurance	79,500	77,510	83,000	

GENERAL FUND - DEPARTMENT BUDGETS

ADMINISTRATION (01)	2025 Budget	2025 Actual	2026 Proposed	% Change
Retirement Plans	16,176	20,335	21,750	
Telephone	4,000	5,999	3,953	
Emergency Telephone	500	500	500	
Professional Fees - Other	10,000	6,760	5,000	
Water USDA Loan - Town Portion	6,792	6,793	6,792	
Misc. Expense	-	43	-	
Bank Charges	50	-	-	
Total Operating Expenses	<u>466,250</u>	<u>461,192</u>	<u>482,824</u>	3.55%
Net Revenues Over (Under) Expenses	<u>\$ (442,000)</u>	<u>\$ (311,474)</u>	<u>\$ (455,449)</u>	3.04%

GENERAL FUND - DEPARTMENT BUDGETS

CEMETERY (18)	2025	2025	2026	% Change
	<u>Budget</u>	<u>Actual</u>	<u>Proposed</u>	
Revenues				
Sale of Lots	\$ 900	\$ -	\$ 1,000	
Misc. Income	-	500	-	
Total Revenues	<u>900</u>	<u>500</u>	<u>1,000</u>	11.11%
Expenses				
Corner Markers	200	-	500	
Monument Repair/Maintenance	500	-	500	
Insurance	25	24	25	
Contracted Services	18,830	17,080	18,000	
Flag Expense	350	336	350	
Misc. Expense	100	401	100	
Total Expenses	<u>20,005</u>	<u>17,841</u>	<u>19,475</u>	-2.65%
Net Revenues Over (Under) Expenses	<u>\$ (19,105)</u>	<u>\$ (17,341)</u>	<u>\$ (18,475)</u>	-3.30%

GENERAL FUND - DEPARTMENT BUDGETS

COMMUNITY ORGANIZATIONS (22)	2025 Budget	2025 Actual	2026 Proposed	% Change
Revenues				
Misc. Income	\$ -	\$ -	\$ -	
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<i>0.00%</i>
Expenses				
American Red Cross	500	500	500	
Capstone Community Action	300	-	-	
Central Vermont Adult Basic Ed, Inc.	400	400	400	
Central Vermont Council on Aging	600	600	1,200	
Clara Martin Center	1,545	1,545	1,545	
Cohase Chamber of Commerce	250	250	250	
Green Up Vermont	50	50	50	
Lake Fairlee Assoc.	5,250	5,250	5,250	
Little Rivers Health Care	2,500	2,500	2,500	
Orange County Parent Child Center	300	300	300	
Orange County Restorative Justice Center	350	350	350	
Orange East Senior Center	3,000	3,000	3,000	
Rivendell Trails Association	450	-	-	
Rivendell Rec Association	750	750	3,000	
Safe Line	1,000	1,000	1,000	
The Mentoring Project	500	500	500	
Tri-Valley Transit (Stagecoach Transportation)	3,851	3,851	3,851	
Upper Valley Trail Alliance	-	-	100	
Vermont Center for Independent Living	155	155	155	
Vermont Family Network	250	250	250	
Vermont Rural Fire Protection Task Force	100	100	200	
Vermont. Assoc. for the Blind & Vis. Impaired	300	300	300	
VNA/Hospice	5,500	5,500	5,500	
WISE	400	400	400	
Total Expenses	<u>28,301</u>	<u>27,551</u>	<u>30,601</u>	<i>8.13%</i>
Net Revenues Over (Under) Expenses	<u>\$ (28,301)</u>	<u>\$ (27,551)</u>	<u>\$ (30,601)</u>	<i>8.13%</i>

GENERAL FUND - DEPARTMENT BUDGETS

EMERGENCY SERVICES & BUILDINGS (05)	2025 Budget	2025 Actual	2026 Proposed	% Change
Revenues				
Emergency Building Rent	\$ 26,130	\$ 23,935	\$ 28,535	
EC Fiber Rent	500	410	450	
Water Usage Income	500	-	500	
Misc. Income	-	-	-	
Total Revenues	<u>27,130</u>	<u>24,345</u>	<u>29,485</u>	8.68%
Expenses				
Equipment - Repair	500	169	500	
Building Repairs	5,000	7,984	12,000	
Contracted Services	500	-	995	
Upper Valley Ambulance	55,328	55,328	58,292	
Insurance	3,500	3,116	3,200	
Electric	6,700	7,675	7,300	
Propane	5,000	6,312	6,535	
Water	5,200	5,219	5,500	
Rubbish	2,714	1,248	1,740	
Septic Pumping	1,000	750	1,000	
Total Expenses	<u>85,442</u>	<u>87,802</u>	<u>97,062</u>	13.60%
Net Revenues Over (Under) Expenses	<u>\$ (58,312)</u>	<u>\$ (63,457)</u>	<u>\$ (67,577)</u>	15.89%

GENERAL FUND - DEPARTMENT BUDGETS

FIRE & RESCUE (07)	2025	2025	2026	
	<u>Budget</u>	<u>Actual</u>	<u>Proposed</u>	<u>% Change</u>
Revenues				
Misc. Income	\$ -	\$ -	\$ -	
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	0.00%
Expenses				
Salaries & Wages	15,100	10,189	13,000	
Payroll Taxes Expense	1,155	820	1,040	
Advertising/Recruitment	300	-	500	
Supplies	2,750	1,997	2,500	
Office Supplies	100	84	700	
Training	2,000	1,000	3,000	
Computer/Internet/Software	2,366	10,206	10,000	
Equipment - New	12,500	8,556	12,000	
Equipment - Repair/Maintenance	5,000	512	5,000	
Vehicle Operation/Maintenance	20,000	12,588	10,000	
Insurance	10,500	9,672	10,500	
Misc. Expense	-	-	-	
Dispatch	<u>16,000</u>	<u>13,779</u>	<u>14,500</u>	
Total Expenses	<u>87,771</u>	<u>69,404</u>	<u>82,740</u>	-5.73%
Net Revenues Over (Under) Expenses	<u><u>\$ (87,771)</u></u>	<u><u>\$ (69,404)</u></u>	<u><u>\$ (82,740)</u></u>	-5.73%

GENERAL FUND - DEPARTMENT BUDGETS

HIGHWAY (03)	2025	2025	2026	% Change
	<u>Budget</u>	<u>Actual</u>	<u>Proposed</u>	
Revenues				
State Highway Funds	\$ 45,725	\$ 46,395	\$ 47,770	
Access Permit Income	100	375	250	
Work in ROW Permit Income	100	35	35	
Grant Income - HSIP Grant Signs/Tree Trim	26,010	27,100	-	
Grant - Grants In Aid	<u>7,000</u>	<u>7,000</u>	<u>11,500</u>	
Total Revenues	<u>78,935</u>	<u>80,905</u>	<u>59,555</u>	-24.55%
Expenses				
Winter Roads	155,000	184,927	155,000	
Sand/Salt/Aggregate	36,000	49,846	40,000	
Summer Rd - Resurfacing	20,000	5,800	25,000	
Summer Rd - Maintenance	42,000	48,276	45,000	
Summer Rd - Ditching	6,000	14,480	10,000	
Summer Rd - Mowing	7,000	5,250	10,000	
Summer Rd - Culvert Maintenance	5,000	4,128	6,000	
Tree Removal/Trimming ROW	10,000	5,455	10,000	
Guardrail - Maintenance & Repair	5,000	-	-	
Street Signs - Maintenance & Repair	1,000	606	1,000	
Summer Rd - Sweeping	3,200	3,190	3,200	
Street Lighting	8,200	8,575	8,600	
Special Projects	5,000	5,000	5,000	
Municipal Roads General Permit	750	500	500	
Highway Advertising	200	432	200	
Insurance	500	106	120	
Electric	400	596	600	
Grant Expense - HSIP Grant	-	3,622	-	
Grant Expense - Grants in Aid	7,000	11,121	14,375	
Misc. Expense	<u>-</u>	<u>3,475</u>	<u>-</u>	
Total Expenses	<u>312,250</u>	<u>355,384</u>	<u>334,595</u>	7.16%
Net Revenues Over (Under) Expenses	<u>\$ (233,315)</u>	<u>\$ (274,480)</u>	<u>\$ (275,040)</u>	17.88%

GENERAL FUND - DEPARTMENT BUDGETS

**INFORMATION TECHNOLOGY
& EQUIPMENT (19)**

	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2026 Proposed</u>	<u>% Change</u>
Revenues				
Grant Inc - Match Funds				
Misc. Income	\$ -	\$ -	\$ -	
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	0.00%
Expenses				
Salaries & Wages - Tech Asst.	2,153	2,153	2,153	
IT Maintenance & Licenses	14,643	14,296	11,112	
Server Back-up & Licenses	7,566	7,566	8,466	
Cybersecurity	9,774	9,129	8,815	
NEMRC	6,641	6,640	6,907	
Phone System/Internet/Zoom	2,802	3,044	2,798	
Software Licensing	4,936	4,523	5,433	
Computers/Hardware	5,979	5,983	150	
Equipment - New	500	1,054	500	
Equipment - Repair & Maint.	500	285	500	
Equipment - Contracts	5,132	5,796	6,002	
Websites	8,000	7,657	8,194	
Misc. Expense	-	-	-	
Total Expenses	<u>68,626</u>	<u>68,127</u>	<u>61,030</u>	-11.07%
Net Revenues Over (Under) Expenses	<u>\$ (68,626)</u>	<u>\$ (68,127)</u>	<u>\$ (61,030)</u>	-11.07%

GENERAL FUND - DEPARTMENT BUDGETS

LIBRARY (17)	2025 Budget	2025 Actual	2026 Proposed	% Change
Revenues				
Book Income	\$ 50	\$ 50	\$ 50	
Program Income	50	210	150	
Computer Income	75	176	100	
Copier Income	75	75	100	
Postage Income	75	51	50	
Grant Income	950	1,430	1,500	
Total Revenues	1,925	1,992	1,950	1.3%
Expenses				
Salaries & Wages - Library Director	50,632	58,508	57,785	
Salaries & Wages - Assistant Librarian	11,335	11,685	18,458	
Salaries & Wages - Cleaning	3,622	2,752	3,805	
Salaries & Wages - Facilities	-	300	9,560	
Payroll Taxes Expense	4,869	5,947	6,800	
Administrative Expenses	-	240	500	
Books	4,700	5,014	4,000	
Books - Juvenile	3,500	3,563	3,500	
Media (DVD's, audio books etc.)	1,000	1,035	1,000	
Subscriptions	550	223	400	
Dues & Fees	1,500	1,792	1,500	
Inter-Library Loan for Lost Books	50	17	50	
Prizes	175	109	175	
Programs	1,200	1,128	1,200	
Public Relations	100	235	100	
Computer Expense	3,210	5,265	7,135	
Copier Expense	200	18	200	
Annual Cleaning Expense	600	495	-	
Postage	200	270	200	
Postage - Priority Express	1,300	1,289	1,300	
Supplies	600	881	1,000	
Custodial Supplies	300	243	300	
Conf. & Workshops	100	-	200	
Equipment - New	350	219	3,000	
Equipment - Repair/Maintenance	400	834	800	
Building Repairs	1,100	46	2,000	
Landscaping	100	69	150	
Mileage	200	-	100	
Insurance-Contents/Building	4,700	5,079	5,200	
Health/Dental/Eye Insurance	16,104	6,710	-	
Retirement	2,434	974	2,889	
Telephone	600	377	300	
Internet	1,000	719	-	
Electric	1,700	2,056	1,900	
Security	1,380	1,681	747	
Fuel	3,000	3,009	3,000	
Water	500	506	550	
Septic	1,000	-	1,000	

GENERAL FUND - DEPARTMENT BUDGETS

LIBRARY (17)	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2026 Proposed</u>	<u>% Change</u>
Misc. Expense	-	1,560	-	
Contracted Services	5,000	650	717	
Grant Expense - Library	-	350	1,500	
Total Expenses	<u>129,311</u>	<u>125,849</u>	<u>143,021</u>	<i>10.60%</i>
Net Revenues Over (Under) Expenses	<u>\$ (127,386)</u>	<u>\$ (123,857)</u>	<u>\$ (141,071)</u>	<i>10.74%</i>

GENERAL FUND - DEPARTMENT BUDGETS

LISTERS (09)	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2026 Proposed</u>	<u>% Change</u>
Revenues				
State of Vermont - Current Use	\$ 85,000	\$ 84,789	\$ 84,500	
State of Vermont - PILOT	<u>545</u>	<u>545</u>	<u>545</u>	
Total Revenues	<u>85,545</u>	<u>85,334</u>	<u>85,045</u>	-0.58%
Expenses				
Salaries & Wages	50,869	48,709	52,500	
Payroll Taxes Expense	3,891	3,994	4,200	
Map Maintenance	3,540	2,366	3,560	
User Assoc. Fees	200	125	200	
CAMA/MICROSOLVE	795	796	810	
Supplies	300	-	300	
Mileage	300	321	300	
Professional Fees	1,000	-	1,000	
Misc. Expense	<u>100</u>	<u>-</u>	<u>100</u>	
Total Expenses	<u>60,995</u>	<u>56,311</u>	<u>62,970</u>	3.24%
Net Revenues Over (Under) Expenses	<u>\$ 24,550</u>	<u>\$ 29,022</u>	<u>\$ 22,075</u>	-10.08%

GENERAL FUND - DEPARTMENT BUDGETS

LAKES (10) (includes Milfoil)	<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Actual</u>	<u>2026</u> <u>Proposed</u>	<u>% Change</u>
Revenues				
Grant Inc - State of VT	\$ 19,000	\$ 16,376	\$ 20,545	
Misc. Income - In-kind	15,000	13,194	15,000	
Misc. Income - Donations	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	
Total Revenues	<u>40,000</u>	<u>35,570</u>	<u>41,545</u>	3.86%
Expenses				
Salaries & Wages - Boat Greeter	11,000	12,275	13,000	
Payroll Taxes Expense	842	992	995	
In-kind Expense	15,000	13,194	15,000	
Supplies	100	85	100	
Gasoline/Oil	60	14	60	
Contractual	16,000	4,767	15,000	
Equipment - Repair/Maintenance	1,000	158	800	
Equipment - Storage	800	1,408	1,500	
Insurance	550	518	550	
Misc. Expense	150	-	150	
Misc. Expense - TA Salary	<u>1,920</u>	<u>1,920</u>	<u>2,000</u>	
Total Expenses	<u>47,422</u>	<u>35,330</u>	<u>49,155</u>	3.65%
Net Revenues Over (Under) Expenses	<u>\$ (7,422)</u>	<u>\$ 239</u>	<u>\$ (7,610)</u>	2.54%

GENERAL FUND - DEPARTMENT BUDGETS

OTHER (16)	2025 Budget	2025 Actual	2026 Proposed	% Change
Revenues				
Grant Income	\$ -	\$ -	\$ -	
Misc Income	-	-	-	
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	0.00%
Expenses				
Board of Civil Authority	500	-	1,000	
Elections	1,000	467	4,500	
County Tax	55,000	33,370	50,000	
Memorial Day/July 4th	2,000	4,064	5,000	
Land Records Restoration	500	-	500	
Fireworks	8,500	8,500	8,500	
Subcontractor - LMPA Winter Patrol	-	-	400	
Emergency Management	200	-	200	
Total Expenses	<u>67,700</u>	<u>46,401</u>	<u>70,100</u>	3.55%
Net Revenues Over (Under) Expenses	<u>\$ (67,700)</u>	<u>\$ (46,401)</u>	<u>\$ (70,100)</u>	3.55%

GENERAL FUND - DEPARTMENT BUDGETS

POLICE (12)	2025 Budget	2025 Actual	2026 Proposed	% Change
Revenues				
Fines & Fees	\$ 1,500	\$ 2,884	\$ 1,500	
Special Duty Income	-	1,173	1,000	
Special Events Income	-	-	3,000	
Grant Income	-	-	480	
Total Revenues	1,500	4,056	5,980	298.67%
Expenses				
Salaries & Wages - Chief	83,200	83,200	87,402	
Salaries & Wages - Special Duty	-	-	3,000	
Salaries & Wages - Admin	7,166	6,173	-	
Payroll Taxes Expense	6,913	7,202	7,232	
Subcontractors	350	400	-	
Uniforms	1,000	1,385	1,000	
Postage	188	312	350	
Supplies/Forms	350	285	350	
Training	1,000	-	1,000	
Computer, Internet & Cyber Security	4,200	3,618	1,584	
Equipment/Fees	650	910	1,122	
Equipment Repair	1,000	-	1,000	
Mileage	100	-	-	
Vehicle Expense	7,500	9,147	7,500	
Insurance	13,000	11,310	11,500	
Dispatch PD	12,500	12,823	20,000	
Animal Control	500	83	500	
Total Expenses	139,617	136,848	143,540	2.81%
Net Revenues Over (Under) Expenses	\$ (138,117)	\$ (132,792)	\$ (137,560)	-0.40%

GENERAL FUND - DEPARTMENT BUDGETS

RAILROAD STATION (13)	2025 Budget	2025 Actual	2026 Proposed	% Change
Revenues				
Railroad Station Rent	\$ 5,200	\$ 5,200	\$ 5,200	
Other Income	-	-	-	
Misc. Income - Donation	-	-	-	
Transfer from RR Station Fund	<u>4,744</u>	<u>3,055</u>	<u>4,080</u>	
Total Revenues	<u>9,944</u>	<u>8,255</u>	<u>9,280</u>	<i>-6.68%</i>
Expenses				
Insurance	2,000	1,928	2,000	
Electric	800	825	800	
Property Improvement/Maintenance	4,844	3,384	3,500	
Water	500	506	550	
Internet	-	-	900	
Contracted Services	1,800	1,612	1,530	
Transfer to RR Station Fund	<u>-</u>	<u>-</u>	<u>-</u>	
Total Expenses	<u>9,944</u>	<u>8,255</u>	<u>9,280</u>	<i>-6.68%</i>
Net Revenues Over (Under) Expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<i>0.00%</i>

GENERAL FUND - DEPARTMENT BUDGETS

RECREATION COUNCIL (14)	2025	2025	2026	
	<u>Budget</u>	<u>Actual</u>	<u>Proposed</u>	<u>% Change</u>
Revenues				
Swim Lesson Fees	\$ 350	\$ 350	\$ 700	
Swim Lesson Fees - Non-Resident	-	-	-	
Beach Pass - Resident	2,500	1,978	2,000	
Transfer from Rec Dept Fund	-	-	1,700	
Total Revenues	<u>2,850</u>	<u>2,328</u>	<u>4,400</u>	<i>54.39%</i>
 Expenses				
Salaries & Wages - Beach Staff	8,000	3,179	4,020	
Salaries & Wages - Beach Manager	4,000	4,430	5,780	
Salaries & Wages - Beach Custodian	477	239	450	
Salaries & Wages - Beach Maintenance	-	-	1,340	
Payroll Taxes Expense	955	634	3,550	
Red Cross	1,000	-	1,000	
Beach - Operations/Maintenance	1,800	1,297	1,400	
Beach - Buildings/Grounds	1,000	28	2,700	
Special Activities	3,000	2,745	4,000	
Advertising	300	-	100	
Equipment - New	500	634	500	
Insurance	1,200	962	1,000	
Telephone	660	709	900	
Computer, Internet & Cyber Security	552	240	-	
Electric	375	375	375	
Water	500	669	700	
Contracted Services	1,175	1,025	1,350	
Total Expenses	<u>25,494</u>	<u>17,166</u>	<u>29,165</u>	<i>14.40%</i>
 Net Revenues Over (Under) Expenses	<u>\$ (22,644)</u>	<u>\$ (14,838)</u>	<u>\$ (24,765)</u>	<i>9.37%</i>

GENERAL FUND - DEPARTMENT BUDGETS

TOWN HALL & PARKS (04)	2025	2025	2026	
	<u>Budget</u>	<u>Actual</u>	<u>Proposed</u>	<u>% Change</u>
Revenues				
Town Common Rent	\$ 400	\$ -	\$ -	
Town Hall Rent	1,000	5,075	3,500	
Vendor Permit Fees	120	140	80	
Misc. Income - Donation	<u>-</u>	<u>6,355</u>	<u>-</u>	
Total Revenues	<u>1,520</u>	<u>11,570</u>	<u>3,580</u>	135.53%
Expenses				
Salaries & Wages - Custodian	6,206	7,737	6,800	
Salaries & Wages - Facilities	-	-	13,600	
Payroll Taxes Expense	475	643	1,632	
Parks	9,012	14,021	8,300	
Custodial Supplies	1,000	1,335	1,500	
Equipment - New	1,500	2,243	1,500	
Equipment - Repair	750	797	750	
Building Repairs, Maint. & Improv.	5,000	7,164	5,000	
Insurance	9,309	9,309	9,500	
Electric	15,000	16,020	15,000	
Propane	1,500	1,776	1,800	
Rubbish Removal	1,200	700	800	
Water	1,300	1,645	1,650	
Septic Pumping	1,000	1,000	-	
Contracted Services	<u>37,000</u>	<u>36,203</u>	<u>30,100</u>	
Total Expenses	<u>90,252</u>	<u>100,592</u>	<u>97,932</u>	8.51%
Net Revenues Over (Under) Expenses	<u>\$ (88,732)</u>	<u>\$ (89,022)</u>	<u>\$ (94,352)</u>	6.33%

GENERAL FUND - DEPARTMENT BUDGETS

TRASH & RECYCLING (20)	2025 Budget	2025 Actual	2026 Proposed	% Change
Revenues				
Dump Pass	\$ 2,500	\$ 1,523	\$ 1,500	
Scrap Metal	1,500	1,500	1,500	
Aluminum	100	-	-	
Grant Income - Green Up	250	109	200	
Total Revenues	<u>4,350</u>	<u>3,131</u>	<u>3,200</u>	<i>-26.44%</i>
Expenses				
Salaries & Wages	4,048	2,818	5,025	
Payroll Taxes Expense	310	228	400	
Recycling	34,800	37,500	39,900	
Facility Maintenance	1,000	7,200	1,000	
Brush Dump	6,000	3,695	9,000	
Membership Fee - CVSWD	1,270	1,285	1,330	
Composting	2,300	2,510	2,300	
Green-Up Expense	200	108	200	
Worker Comp Ins	400	300	310	
Electric	350	322	325	
Contracted Services	2,100	2,100	2,100	
Total Expenses	<u>52,778</u>	<u>58,066</u>	<u>61,890</u>	<i>17.27%</i>
Net Revenues Over (Under) Expenses	<u>\$ (48,428)</u>	<u>\$ (54,934)</u>	<u>\$ (58,690)</u>	<i>21.19%</i>

GENERAL FUND - DEPARTMENT BUDGETS

TRI-TOWN COMMISSION (30) (Fairlee's 34%)	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2026 Proposed</u>	<u>% Change</u>
Revenues				
Misc. Income	\$ -	\$ -	\$ -	
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<i>0.00%</i>
Expenses				
Stipend - Maint.	170	170	170	
Stipend - Treasurer	170	170	170	
Assoc. of State Dam Safety Officers	19	-	19	
Dam Maint. (Signs & Buoys)	340	-	340	
Legal Fees	-	-	170	
State of VT Fee	68	68	68	
VLCT Dues	374	392	400	
VLCT Property & Casualty Insurance	<u>510</u>	<u>489</u>	<u>683</u>	
Total Expenses	<u>1,651</u>	<u>1,289</u>	<u>2,019</u>	<i>22.34%</i>
Net Revenues Over (Under) Expenses	<u>\$ (1,651)</u>	<u>\$ (1,289)</u>	<u>\$ (2,019)</u>	<i>22.34%</i>

GENERAL FUND - DEPARTMENT BUDGETS

ZONING (06)	2025 Budget	2025 Actual	2026 Proposed	% Change
Revenues				
ZA Permit Fees	\$ 4,000	\$ 6,875	\$ 4,000	
Grant Income - Planning Grant	\$ -	\$ -	\$ -	
Grant Income - Match Funds	\$ -	\$ -	\$ 6,000	
Grant Income - Municipal Planning	30,000	9,945	20,055	
Grant Income - MERP Grant	4,000	4,000	-	
Total Revenues	<u>38,000</u>	<u>20,820</u>	<u>30,055</u>	<i>-20.91%</i>
Expenses				
Salaries & Wages - Planner/ZA/Health	44,444	44,437	46,695	
Salaries & Wages - E911 Coordinator	500	500	500	
Payroll Taxes Expense	3,438	3,595	3,740	
ESRI Software Update	330	350	350	
Regional Planning Commission	1,709	1,709	1,759	
Green Mtn Economic Development	1,000	1,000	1,000	
VCDA Membership Dues	150	60	150	
Grant Expense - Municipal Planning	40,000	13,945	26,055	
Advertising	1,500	2,156	1,500	
Equipment	100	-	100	
Training/Mileage	750	725	1,000	
Professional Fees	1,000	731	1,000	
Total Expenses	<u>94,922</u>	<u>69,208</u>	<u>83,849</u>	<i>-11.67%</i>
Net Revenues Over (Under) Expenses	<u>\$ (56,922)</u>	<u>\$ (48,388)</u>	<u>\$ (53,794)</u>	<i>-5.50%</i>

GENERAL FUND - DEPARTMENT BUDGETS

WATER (Fund 20)	2025	2025	2026	
	Budget	Actual	Proposed	% Change
Revenues				
Annual Water Rent	\$ 204,334	\$ 201,476	\$ 207,000	
Late Fees	500	518	400	
Water Hookup Fees	1,000	365	365	
Misc. Income	-	-	-	
State of VT Loan - Asset Mgmt. Program	36,693	26,343	6,345	
State of VT Loan - Village Septic PER	53,200	-	53,200	
Interest Income	7,500	9,854	7,500	
Town Portion of Loan Payment	6,793	6,793	6,793	
Total Revenues	<u>310,020</u>	<u>245,348</u>	<u>281,603</u>	
Less Town Portion of Loan Payment	(6,793)	(6,793)	(6,793)	
Less Water Users Portion of Loan Payment	(60,921)	(60,921)	(60,921)	
Total Revenues for Operating	<u>242,306</u>	<u>177,634</u>	<u>213,889</u>	<i>-11.73%</i>
Expenses				
Salaries & Wages - Operations	29,195	11,403	23,150	
Salaries & Wages - Accounting	14,336	14,056	22,581	
Payroll Taxes Expense	3,330	2,011	3,498	
Advertising	150	88	150	
Computer, Internet & Cyber Security	4,667	2,920	7,500	
Dues and Subscriptions	300	315	300	
Insurance	4,000	2,881	3,000	
Mileage/Travel Reimb	550	630	600	
Office Supplies	750	750	750	
Postage	1,000	784	1,000	
Professional Fees	3,000	-	2,500	
Professional Fees - Asset Mgmt. Program	19,229	16,398	-	
Professional Fees - Village Septic PER	43,827	4,046	39,780	
Pump House Repairs & Maintenance	21,000	17,336	20,000	
Filtration System Repairs & Maintenance	5,000	4,515	5,000	
Reservoir Tank Repairs & Maintenance	15,000	11,909	7,000	
Water Lines Repair & Maintenance	27,000	13,129	18,000	
Meters Repair & Maintenance	4,000	8,586	8,000	
Special Projects	10,000	12,290	10,000	
Gate Valve/Hydrants	10,000	15,990	15,000	
State of Vermont	1,500	350	750	
Telephone	1,700	869	-	
Training	200	235	300	
Treasurer/TA Salary	6,251	6,251	6,566	
Testing Water	2,000	1,290	1,750	
Electric	11,300	14,498	13,500	
Propane	2,000	2,381	2,200	
Water Bond Payment - USDA	67,714	67,714	67,714	
Total Expenses	<u>309,000</u>	<u>233,623</u>	<u>280,590</u>	
Less Water Bond Payment	(67,714)	(67,714)	(67,714)	
Total Operating Expenses	<u>241,286</u>	<u>165,909</u>	<u>212,876</u>	<i>-11.77%</i>
Net Revenues Over (Under) Expenses	<u>\$ 1,020</u>	<u>\$ 11,725</u>	<u>\$ 1,013</u>	<i>-0.70%</i>

GENERAL FUND - DEPARTMENT BUDGETS

WATER (Fund 20)

<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2026 Proposed</u>	<u>% Change</u>
------------------------	------------------------	--------------------------	-----------------