Zoom Meeting ID 253 279 4161	Zoom Link https://zoom.us./j/2532794161
Telephone Option Dial (929) 205-6099. Enter Meeting ID 253 279 4161 # then # again	

AGENDA — SPECIAL SELECTBOARD MEETING
FY27 SELECTBOARD BUDGET WORKSHOP
TUESDAY, December 9, 2025 @ 7PM, Brandon Town Hall, 1 Conant Square, Brandon, Vermont

1 Call to Order & Agenda Adoption

2 Selectboard Members' Remarks

3 FY27 Budget Workshop #5
- a May include consideration and/or vote to finalize an FY27 budget proposal
- b May include consideration of FY27 capital spending
- c May include scheduling a date for a "pre-town meeting" if deemed prudent

4 Public Comment and Participation

5 Adjourn

Next regular selectboard meeting: Monday, December 22, 2025 @ 7PM

TO Selectboard
DATE 5 December 2025
RE FY27 Budget Options

Following are three summary FY27 operating budget options (A, B, C) for your consideration as well as a line-by-line detail on option C which is the recommendation of the town management team.

Option A is essentially the result of the previous four public workshops, adjusted with updated information that has come in regarding certain outside assessments, actual staff health insurance selections for CY26, etc. The town management team does not recommend Option A due to the year over year % increase it requires.

Options A, B, and C differ only in how Debt Service is treated.

Option A retains all debt service within the operating budget as has been past and current practice.

Option B removes the ~$22,000 bond payment for the police station from the operating budget and proposes it be covered by the local option tax revenue (1% Fund). In the view of town management, Option B still does not get us where the board wants to be as far as the amount to be raised by taxes.

Option C returns the police station to the operating budget, but removes the bond for the Swifty overflow culvert and Bridge 114 which carries the town office and US7 over the Neshobe River. Removing this ~$58,000 payment gets the FY27 amount to be raised by taxes to an increase of 2.69% over the current year. Option C is the recommendation of the town management team.

Following the three summaries and the line-by-line detail of Option C is a one-page memo laying out the range of resources available for FY27 debt service and capital spending apart from the general fund / operating budget proposal to be brought before the voters.

Thank you for your consideration.

Respectfully submitted,
Seth M. Hopkins

10 General Fund

Account	Budget FY - 2025	Actual FY-2025 Pd:12	Budget FY - 2026	Actual FY-2026 Pd: 6	Budget FY - 2027	FY - 26/27 % Change
10-4-09 Tax Revenues	3,185,442.00	3,147,808.48	3,220,325.00	3,323,266.30	60,000.00	-98.13%
10-4-10 Town Administration Reven	1,750.00	1,850.76	10,300.00	2,933.00	10,300.00	0.00%
10-4-11 Assessor Revenues	2,000.00	2,013.00	2,000.00	80.00	2,000.00	0.00%
10-4-12 Code Enforcement Revenues	15,500.00	8,726.00	15,500.00	3,616.00	10,000.00	-35.48%
10-4-13 Clerk/Treasurer Revenues	181,170.00	191,176.68	176,370.00	116,664.13	196,610.00	11.47%
10-4-14 Police Dept. Revenues	9,500.00	31,945.57	10,550.00	4,256.36	10,550.00	0.00%
10-4-15 Highway Dept Revenues	181,450.00	354,678.48	171,300.00	90,585.21	178,552.00	4.23%
10-4-16 Animal Control Revenues	0.00	0.00	0.00	0.00	0.00	0.00%
10-4-17 Intergovernmental Revenue	0.00	7,718.00	0.00	48,936.82	0.00	0.00%
10-4-18 Recreation Revenues	76,500.00	102,340.40	94,500.00	38,404.45	91,000.00	-3.70%
10-4-19 Transfer In	0.00	0.00	0.00	0.00	0.00	0.00%
10-4-21 ECONOMIC DEV. REV	0.00	0.00	1,800.00	2,795.88	3,000.00	66.66%
10-4-22 Bldg. & Grounds	11,800.00	64,499.59	0.00	0.00	0.00	0.00%
Total Revenues	**3,665,112.00**	**3,912,756.96**	**3,702,645.00**	**3,631,538.15**	**562,012.00**	**-84.82%**

Account	Budget FY - 2025	Actual FY-2025 Pd:12	Budget FY - 2026	Actual FY-2026 Pd: 6	Budget FY - 2027	FY - 26/27 % Change
10-5-09 Tax Expenditures	5,000.00	0.00	5,000.00	750.00	5,000.00	0.00%
10-5-10 Town Administration 10	415,005.00	412,862.68	458,450.00	235,040.19	465,755.00	1.59%
10-5-11 Assessor	41,190.00	37,846.73	41,590.00	15,397.33	36,200.00	-12.95%
10-5-12 Code Enforcement 12	52,565.00	47,809.35	55,905.00	18,512.33	53,865.00	-3.64%
10-5-13 Town Clerk 13	226,580.00	220,024.83	236,670.00	96,245.58	264,110.00	11.59%
10-5-14 Police Dept 14	856,400.00	857,686.15	949,150.00	229,124.28	986,505.00	3.93%
10-5-15 Highway 15	755,155.00	822,431.68	898,340.00	301,971.87	986,675.00	9.83%
10-5-16 Constable 16	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-17 Intergovernmental 17	255,235.00	228,823.23	260,365.00	185,081.69	257,525.00	-1.09%
10-5-18 Recreation	186,088.20	222,541.72	224,770.00	93,103.67	251,755.00	12.00%

Account	Budget FY - 2025	Actual FY-2025 Pd:12	Budget FY - 2026	Actual FY-2026 Pd: 6	Budget FY - 2027	FY - 26/27 % Change
10-5-19						
Debt Service 19	231,350.00	221,494.71	222,040.00	205,610.92	215,275.00	-3.04%
10-5-20						
Other Financing 20	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-21						
Economic Develop. 21	50,341.00	43,610.64	51,685.00	15,444.97	51,700.00	0.02%
10-5-22						
Bldgs. & Grounds	253,972.00	231,144.68	0.00	1.96	0.00	0.00%
10-5-25						
Appropriations 25	336,230.00	336,230.00	298,680.00	173,590.04	0.00	-100.00%
Total Expenditures	**3,665,111.20**	**3,682,506.40**	**3,702,645.00**	**1,569,874.83**	**3,574,365.00**	**-3.46%**
Total 10 General Fund	**0.80**	**230,250.56**	**0.00**	**2,061,663.32**	**-3,012,353.00**	
Total All Funds	**0.80**	**230,250.56**	**0.00**	**2,061,663.32**	**-3,012,353.00**	

FY27 Budget Alternative A: All debt service remains in operating budget
*Not Recommended by Town Management Team.
TBRBT: $3,012,353 / FY26TBRBT $2,876,645 = 4.72%

10 General Fund

Account	Budget FY - 2025	Actual FY-2025 Pd:12	Budget FY - 2026	Actual FY-2026 Pd: 6	Budget FY - 2027	FY - 26/27 % Change
10-4-09 Tax Revenues	3,185,442.00	3,147,808.48	3,220,325.00	3,323,266.30	60,000.00	-98.13%
10-4-10 Town Administration Reven	1,750.00	1,850.76	10,300.00	2,933.00	10,300.00	0.00%
10-4-11 Assessor Revenues	2,000.00	2,013.00	2,000.00	80.00	2,000.00	0.00%
10-4-12 Code Enforcement Revenues	15,500.00	8,726.00	15,500.00	3,616.00	10,000.00	-35.48%
10-4-13 Clerk/Treasurer Revenues	181,170.00	191,176.68	176,370.00	116,664.13	196,610.00	11.47%
10-4-14 Police Dept. Revenues	9,500.00	31,945.57	10,550.00	4,256.36	10,550.00	0.00%
10-4-15 Highway Dept Revenues	181,450.00	354,678.48	171,300.00	90,585.21	178,552.00	4.23%
10-4-16 Animal Control Revenues	0.00	0.00	0.00	0.00	0.00	0.00%
10-4-17 Intergovernmental Revenue	0.00	7,718.00	0.00	48,936.82	0.00	0.00%
10-4-18 Recreation Revenues	76,500.00	102,340.40	94,500.00	38,404.45	91,000.00	-3.70%
10-4-19 Transfer In	0.00	0.00	0.00	0.00	0.00	0.00%
10-4-21 ECONOMIC DEV. REV	0.00	0.00	1,800.00	2,795.88	3,000.00	66.66%
10-4-22 Bldg. & Grounds	11,800.00	64,499.59	0.00	0.00	0.00	0.00%
Total Revenues	**3,665,112.00**	**3,912,756.96**	**3,702,645.00**	**3,631,538.15**	**562,012.00**	**-84.82%**
10-5-09 Tax Expenditures	5,000.00	0.00	5,000.00	750.00	5,000.00	0.00%
10-5-10 Town Administration 10	415,005.00	412,862.68	458,450.00	235,040.19	465,755.00	1.59%
10-5-11 Assessor	41,190.00	37,846.73	41,590.00	15,397.33	36,200.00	-12.95%
10-5-12 Code Enforcement 12	52,565.00	47,809.35	55,905.00	18,512.33	53,865.00	-3.64%
10-5-13 Town Clerk 13	226,580.00	220,024.83	236,670.00	96,245.58	264,110.00	11.59%
10-5-14 Police Dept 14	856,400.00	857,686.15	949,150.00	229,124.28	986,505.00	3.93%
10-5-15 Highway 15	755,155.00	822,431.68	898,340.00	301,971.87	986,675.00	9.83%
10-5-16 Constable 16	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-17 Intergovernmental 17	255,235.00	228,823.23	260,365.00	185,081.69	257,525.00	-1.09%
10-5-18 Recreation	186,088.20	222,541.72	224,770.00	93,103.67	251,755.00	12.00%

Account	Budget FY - 2025	Actual FY-2025 Pd:12	Budget FY - 2026	Actual FY-2026 Pd: 6	Budget FY - 2027	FY - 26/27 % Change
10-5-19 Debt Service 19	231,350.00	221,494.71	222,040.00	205,610.92	193,200.00	-12.98%
10-5-20 Other Financing 20	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-21 Economic Develop. 21	50,341.00	43,610.64	51,685.00	15,444.97	51,700.00	0.02%
10-5-22 Bldgs. & Grounds	253,972.00	231,144.68	0.00	1.96	0.00	0.00%
10-5-25 Appropriations 25	336,230.00	336,230.00	298,680.00	173,590.04	0.00	-100.00%
Total Expenditures	**3,665,111.20**	**3,682,506.40**	**3,702,645.00**	**1,569,874.83**	**3,552,290.00**	**-4.06%**
Total 10 General Fund	**0.80**	**230,250.56**	**0.00**	**2,061,663.32**	**-2,990,278.00**	
Total All Funds	**0.80**	**230,250.56**	**0.00**	**2,061,663.32**	**-2,990,278.00**	

FY27 Budget Alternative B: Remove police station bond; pay from 1% Fund
(Swifty / Bridge bond remains in operating budget)
*Not Recommended by Town Management Team.
TBRBT: $2,990,278 / FY26TBRBT $2,876,645 = 3.95%

Account	Budget FY - 2025	Actual FY-2025 Pd:12	Budget FY - 2026	Actual FY-2026 Pd: 6	Budget FY - 2027	FY - 26/27 % Change
10-4-09 Tax Revenues	3,185,442.00	3,147,808.48	3,220,325.00	3,323,266.30	60,000.00	-98.13%
10-4-10 Town Administration Reven	1,750.00	1,850.76	10,300.00	2,933.00	10,300.00	0.00%
10-4-11 Assessor Revenues	2,000.00	2,013.00	2,000.00	80.00	2,000.00	0.00%
10-4-12 Code Enforcement Revenues	15,500.00	8,726.00	15,500.00	3,616.00	10,000.00	-35.48%
10-4-13 Clerk/Treasurer Revenues	181,170.00	191,176.68	176,370.00	116,664.13	196,610.00	11.47%
10-4-14 Police Dept. Revenues	9,500.00	31,945.57	10,550.00	4,256.36	10,550.00	0.00%
10-4-15 Highway Dept Revenues	181,450.00	354,678.48	171,300.00	90,585.21	178,552.00	4.23%
10-4-16 Animal Control Revenues	0.00	0.00	0.00	0.00	0.00	0.00%
10-4-17 Intergovernmental Revenue	0.00	7,718.00	0.00	48,936.82	0.00	0.00%
10-4-18 Recreation Revenues	76,500.00	102,340.40	94,500.00	38,404.45	91,000.00	-3.70%
10-4-19 Transfer In	0.00	0.00	0.00	0.00	0.00	0.00%
10-4-21 ECONOMIC DEV. REV	0.00	0.00	1,800.00	2,795.88	3,000.00	66.66%
10-4-22 Bldg. & Grounds	11,800.00	64,499.59	0.00	0.00	0.00	0.00%
Total Revenues	**3,665,112.00**	**3,912,756.96**	**3,702,645.00**	**3,631,538.15**	**562,012.00**	**-84.82%**
10-5-09 Tax Expenditures	5,000.00	0.00	5,000.00	750.00	5,000.00	0.00%
10-5-10 Town Administration 10	415,005.00	412,862.68	458,450.00	235,040.19	465,755.00	1.59%
10-5-11 Assessor	41,190.00	37,846.73	41,590.00	15,397.33	36,200.00	-12.95%
10-5-12 Code Enforcement 12	52,565.00	47,809.35	55,905.00	18,512.33	53,865.00	-3.64%
10-5-13 Town Clerk 13	226,580.00	220,024.83	236,670.00	96,245.58	264,110.00	11.59%
10-5-14 Police Dept 14	856,400.00	857,686.15	949,150.00	229,124.28	986,505.00	3.93%
10-5-15 Highway 15	755,155.00	822,431.68	898,340.00	301,971.87	986,675.00	9.83%
10-5-16 Constable 16	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-17 Intergovernmental 17	255,235.00	228,823.23	260,365.00	185,081.69	257,525.00	-1.09%
10-5-18 Recreation	186,088.20	222,541.72	224,770.00	93,103.67	251,755.00	12.00%

Account	Budget FY - 2025	Actual FY-2025 Pd:12	Budget FY - 2026	Actual FY-2026 Pd: 6	Budget FY - 2027	FY - 26/27 % Change
10-5-19 Debt Service 19	231,350.00	221,494.71	222,040.00	205,610.92	157,075.00	-29.25%
10-5-20 Other Financing 20	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-21 Economic Develop. 21	50,341.00	43,610.64	51,685.00	15,444.97	51,700.00	0.02%
10-5-22 Bldgs. & Grounds	253,972.00	231,144.68	0.00	1.96	0.00	0.00%
10-5-25 Appropriations 25	336,230.00	336,230.00	298,680.00	173,590.04	0.00	-100.00%
Total Expenditures	**3,665,111.20**	**3,682,506.40**	**3,702,645.00**	**1,569,874.83**	**3,516,165.00**	**-5.03%**
Total 10 General Fund	**0.80**	**230,250.56**	**0.00**	**2,061,663.32**	**-2,954,153.00**	
Total All Funds	**0.80**	**230,250.56**	**0.00**	**2,061,663.32**	**-2,954,153.00**	

FY27 Budget Alternative C: Remove Swifty / Bridge bond; pay from 1% Fund
(Police station bond remains in operating budget)
*Endorsed by Town Management Team.
TBRBT: $2,954,153 / FY26TBRBT $2,876,645 = 2.69%

Account	Budget FY - 2025	Actual FY-2025 Pd:12	Budget FY - 2026	Actual FY-2026 Pd: 6	Budget FY - 2027	FY - 26/27 % Change
10-4-09						
Tax Revenues						
10-4-09-04110						
Current Tax Revenue	3,140,442.00	3,149,877.05	3,175,325.00	3,217,013.50	0.00	-100.00%
10-4-09-04118						
Abatements	0.00	-20,066.61	0.00	-7,477.83	0.00	0.00%
10-4-09-04120						
Delinquent Taxes	0.00	-60,981.58	0.00	84,208.58	0.00	0.00%
10-4-09-04200						
Tax Sale Property Sales	0.00	0.00	0.00	0.00	0.00	0.00%
10-4-09-04230						
Misc./Extraordinary Rev.s	0.00	-29.95	0.00	0.00	0.00	0.00%
10-4-09-04910						
Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00%
10-4-09-04920						
Penalty & Interest Rev.	45,000.00	79,009.57	45,000.00	29,522.05	60,000.00	33.33%
Total Tax Revenues	**3,185,442.00**	**3,147,808.48**	**3,220,325.00**	**3,323,266.30**	**60,000.00**	**-98.13%**
10-4-10						
Town Administration Reven						
10-4-10-04250						
Duplication Revenue	0.00	25.75	0.00	0.00	0.00	0.00%
10-4-10-04270						
Vendor Permit Revenue	250.00	425.00	300.00	350.00	300.00	0.00%
10-4-10-04290						
Tax Sale Revenues	0.00	0.00	0.00	0.00	0.00	0.00%
10-4-10-04320						
Misc. Revenue	1,500.00	1,000.01	0.00	83.00	0.00	0.00%
10-4-10-04400						
Solar Lease Payments	0.00	0.00	10,000.00	2,500.00	10,000.00	0.00%
10-4-10-04410						
Cannabis Revenue	0.00	400.00	0.00	0.00	0.00	0.00%
10-4-10-04460						
Grant Revenue	0.00	0.00	0.00	0.00	0.00	0.00%
10-4-10-04650						
Insurance Recovery Rev.	0.00	0.00	0.00	0.00	0.00	0.00%
Total Town Administration	**1,750.00**	**1,850.76**	**10,300.00**	**2,933.00**	**10,300.00**	**0.00%**
10-4-11						
Assessor Revenues						
10-4-11-04230						
Misc./Revenues Assessor	2,000.00	2,013.00	2,000.00	80.00	2,000.00	0.00%
10-4-11-04240						
Assessor Education	0.00	0.00	0.00	0.00	0.00	0.00%
Total Assessor Revenues	**2,000.00**	**2,013.00**	**2,000.00**	**80.00**	**2,000.00**	**0.00%**
10-4-12						
Code Enforcement Revenues						

Account	Budget FY - 2025	Actual FY-2025 Pd:12	Budget FY - 2026	Actual FY-2026 Pd: 6	Budget FY - 2027	FY - 26/27 % Change
10-4-12-04230						
Misc Zoning	0.00	0.00	0.00	0.00	0.00	0.00%
10-4-12-04310						
Land Use Permit Revenue	6,500.00	5,376.00	6,500.00	2,166.00	6,500.00	0.00%
10-4-12-04340						
Rental Code Compliance	9,000.00	3,350.00	9,000.00	1,450.00	3,500.00	-61.11%
Total Code Enforcement Rev	**15,500.00**	**8,726.00**	**15,500.00**	**3,616.00**	**10,000.00**	**-35.48%**
10-4-13						
Clerk/Treasurer Revenues						
10-4-13-04111						
Pilot/CU	52,400.00	54,254.75	55,000.00	56,617.77	55,000.00	0.00%
10-4-13-04210						
Wastewater Administration	30,000.00	30,000.00	30,000.00	7,500.00	30,000.00	0.00%
10-4-13-04215						
BFD- Admin	0.00	0.00	0.00	0.00	15,000.00	100.00%
10-4-13-04220						
Liquor License Revenue	2,000.00	1,990.00	2,000.00	140.00	2,000.00	0.00%
10-4-13-04510						
Land Records	27,000.00	31,425.00	29,930.00	14,851.00	30,000.00	0.23%
10-4-13-04520						
Vault Time	5,000.00	4,258.00	5,000.00	2,399.00	5,000.00	0.00%
10-4-13-04530						
Misc. Clerk Revenues	400.00	384.79	200.00	266.45	350.00	75.00%
10-4-13-04540						
Marriage Licenses	400.00	390.00	500.00	255.00	400.00	-20.00%
10-4-13-04550						
Hunting/Fishing Licenses	50.00	56.50	70.00	27.00	60.00	-14.28%
10-4-13-04560						
Vital Statistics	6,100.00	6,427.00	6,100.00	2,767.00	6,400.00	4.91%
10-4-13-04570						
Dog License Revenue	1,500.00	1,385.00	1,500.00	50.00	1,400.00	-6.66%
10-4-13-04580						
Records Preservation	9,820.00	11,392.00	11,070.00	5,374.00	11,000.00	-0.63%
10-4-13-04910						
Interest Revenue	8,500.00	23,166.07	20,000.00	19,557.33	20,000.00	0.00%
10-4-13-04920						
Penalty & Int. Revenue	38,000.00	21,047.57	15,000.00	6,859.58	20,000.00	33.33%
10-4-13-04930						
Misc. Tax Revenue	0.00	0.00	0.00	0.00	0.00	0.00%
10-4-13-92000						
Grants	0.00	5,000.00	0.00	0.00	0.00	0.00%
Total Clerk/Treasurer Reve	**181,170.00**	**191,176.68**	**176,370.00**	**116,664.13**	**196,610.00**	**11.47%**
10-4-14						
Police Dept. Revenues						
10-4-14-04610						
State Traffic Ticket Reve	4,500.00	5,895.71	4,000.00	3,531.36	4,000.00	0.00%

Account	Budget FY - 2025	Actual FY-2025 Pd:12	Budget FY - 2026	Actual FY-2026 Pd: 6	Budget FY - 2027	FY - 26/27 % Change
10-4-14-04620						
Parking Fine Revenue	0.00	0.00	0.00	0.00	0.00	0.00%
10-4-14-04660						
Misc. Police Revenues	0.00	12,507.06	0.00	0.00	0.00	0.00%
10-4-14-04670						
Bravo Fees	0.00	0.00	0.00	0.00	0.00	0.00%
10-4-14-04680						
Police Grants	0.00	2,542.50	1,550.00	0.00	1,550.00	0.00%
10-4-14-06000						
Transfer In - Capital Dep	0.00	0.00	0.00	0.00	0.00	0.00%
10-4-14-10500						
PD Ins Claim Rev	0.00	0.00	0.00	0.00	0.00	0.00%
10-4-14-40435						
Click-it or Ticket Campai	0.00	7,105.30	0.00	0.00	0.00	0.00%
10-4-14-40450						
Safety Day Revenues	0.00	1,070.00	0.00	0.00	0.00	0.00%
10-4-14-40460						
DOCUMENT REIM. REQ. PD	5,000.00	2,825.00	5,000.00	725.00	5,000.00	0.00%
Total Police Dept. Revenue	**9,500.00**	**31,945.57**	**10,550.00**	**4,256.36**	**10,550.00**	**0.00%**
10-4-15						
Highway Dept Revenues						
10-4-15-04230						
Misc./Extraor. Rev.	500.00	1,908.00	0.00	0.11	0.00	0.00%
10-4-15-04320						
Access Permit Revenue	200.00	130.00	500.00	50.00	500.00	0.00%
10-4-15-04330						
Excavation Permit Revenue	50.00	50.00	100.00	50.00	100.00	0.00%
10-4-15-04350						
Reimb- Work WW/BFD	0.00	3,643.26	0.00	1,833.45	177,252.00	100.00%
10-4-15-04410						
State Highway Revenue	180,000.00	172,172.33	170,000.00	88,626.65	0.00	-100.00%
10-4-15-04460						
Grant Revenue	0.00	0.00	0.00	0.00	0.00	0.00%
10-4-15-04490						
Street Sign Revenue	0.00	0.00	0.00	0.00	0.00	0.00%
10-4-15-04500						
Paving Match rev	0.00	0.00	0.00	0.00	0.00	0.00%
10-4-15-04650						
Insurance Recoverys	0.00	0.00	0.00	0.00	0.00	0.00%
10-4-15-04670						
Over Weight Permits	700.00	700.00	700.00	25.00	700.00	0.00%
10-4-15-06000						
Transfer In-other funds	0.00	73,924.00	0.00	0.00	0.00	0.00%
10-4-15-07000						
Proceeds From Capital Lea	0.00	100,000.00	0.00	0.00	0.00	0.00%
10-4-15-10500						
HW Ins Claim Rev	0.00	2,150.89	0.00	0.00	0.00	0.00%
Total Highway Dept Revenue	**181,450.00**	**354,678.48**	**171,300.00**	**90,585.21**	**178,552.00**	**4.23%**

Account	Budget FY - 2025	Actual FY-2025 Pd:12	Budget FY - 2026	Actual FY-2026 Pd: 6	Budget FY - 2027	FY - 26/27 % Change
10-4-16						
Animal Control Revenues						
Total Animal Control Reven	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
10-4-17						
Intergovernmental Revenue						
10-4-17-04490						
Mosquitos-Trustees Reim.	0.00	0.00	0.00	0.00	0.00	0.00%
10-4-17-65000						
Ins Claim Reimb/pymt	0.00	0.00	0.00	44,250.65	0.00	0.00%
10-4-17-71200						
INS. AUDIT REIM	0.00	7,718.00	0.00	4,686.17	0.00	0.00%
Total Intergovernmental Re	**0.00**	**7,718.00**	**0.00**	**48,936.82**	**0.00**	**0.00%**
10-4-18						
Recreation Revenues						
10-4-18-03100						
Rec Programing Rev	0.00	0.00	80,000.00	30,123.00	80,000.00	0.00%
10-4-18-04320						
Misc. Recreation	0.00	11,720.00	0.00	574.45	0.00	0.00%
10-4-18-06000						
Transfer In from Other fu	0.00	0.00	0.00	0.00	0.00	0.00%
10-4-18-21300						
Town Forest Lease	0.00	0.00	1,000.00	0.00	1,000.00	0.00%
10-4-18-30000						
Swim Lesson Revenue	3,000.00	3,988.00	0.00	0.00	0.00	0.00%
10-4-18-30020						
Wrestling Camp	0.00	640.00	0.00	0.00	0.00	0.00%
10-4-18-30030						
Field Hockey Camp	0.00	86.00	0.00	0.00	0.00	0.00%
10-4-18-30070						
Little League Revenues	10,000.00	7,848.00	0.00	0.00	0.00	0.00%
10-4-18-30140						
Cheer Leading Camp	0.00	60.00	0.00	0.00	0.00	0.00%
10-4-18-40000						
Youth Soccer	5,300.00	4,420.00	0.00	0.00	0.00	0.00%
10-4-18-40010						
Middle School Football	7,000.00	5,088.00	0.00	-85.00	0.00	0.00%
10-4-18-40040						
After School Activity	1,000.00	-143.00	0.00	0.00	0.00	0.00%
10-4-18-40050						
Youth Basketball	5,000.00	3,934.00	0.00	0.00	0.00	0.00%
10-4-18-40070						
Youth Wrestling	1,000.00	974.00	0.00	0.00	0.00	0.00%
10-4-18-40090						
Cheerleading	1,000.00	2,585.30	0.00	0.00	0.00	0.00%
10-4-18-40120						
Play Group/ Family Activi	500.00	0.00	0.00	0.00	0.00	0.00%

Account	Budget FY - 2025	Actual FY-2025 Pd:12	Budget FY - 2026	Actual FY-2026 Pd: 6	Budget FY - 2027	FY - 26/27 % Change
10-4-18-40150						
Martial Arts Programs	3,000.00	4,991.00	0.00	0.00	0.00	0.00%
10-4-18-40440						
Donations/Contributions	500.00	0.00	0.00	0.00	0.00	0.00%
10-4-18-50060						
Corn-Toss League	500.00	0.00	0.00	0.00	0.00	0.00%
10-4-18-50070						
Dance Lessons	8,000.00	18,963.00	0.00	0.00	0.00	0.00%
10-4-18-50090						
Adult Activities	6,000.00	3,983.80	0.00	0.00	0.00	0.00%
10-4-18-60010						
Bus Trips	10,000.00	13,780.20	0.00	0.00	0.00	0.00%
10-4-18-60015						
Lego Revenues	200.00	134.00	0.00	0.00	0.00	0.00%
10-4-18-60020						
Movies	0.00	4,136.10	0.00	0.00	0.00	0.00%
10-4-18-60060						
Ice Skating	500.00	0.00	0.00	0.00	0.00	0.00%
10-4-18-60080						
Recreation Donations	0.00	0.00	500.00	5,587.00	0.00	-100.00%
10-4-18-60120						
Summer Arts Camps	2,000.00	1,583.00	0.00	0.00	0.00	0.00%
10-4-18-60170						
EV Festival Revenue	1,000.00	0.00	0.00	0.00	0.00	0.00%
10-4-18-60750						
Rec Sponsorship	0.00	0.00	0.00	0.00	0.00	0.00%
10-4-18-60800						
Town Hall Programming	0.00	0.00	0.00	0.00	0.00	0.00%
10-4-18-60820						
Rec Facility Rev	0.00	0.00	12,000.00	2,205.00	10,000.00	-16.66%
10-4-18-61050						
Brandon Carnival	10,000.00	10,669.00	0.00	0.00	0.00	0.00%
10-4-18-62000						
DOG PARK REVENUE	1,000.00	2,900.00	1,000.00	0.00	0.00	-100.00%
Total Recreation Revenues	**76,500.00**	**102,340.40**	**94,500.00**	**38,404.45**	**91,000.00**	**-3.70%**
10-4-19						
Transfer In						
10-4-19-06000						
Transfer-In Debt Service	0.00	0.00	0.00	0.00	0.00	0.00%
Total Transfer In	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
10-4-21						
ECONOMIC DEV. REV						
10-4-21-04130						
Econ. Dev. Revenue	0.00	0.00	0.00	0.00	0.00	0.00%
10-4-21-22500						
EV Car Stations- Rev	0.00	0.00	1,800.00	2,795.88	3,000.00	66.66%

Account	Budget FY - 2025	Actual FY-2025 Pd:12	Budget FY - 2026	Actual FY-2026 Pd: 6	Budget FY - 2027	FY - 26/27 % Change
Total ECONOMIC DEV. REV	**0.00**	**0.00**	**1,800.00**	**2,795.88**	**3,000.00**	**66.66%**
10-4-22						
Bldg. & Grounds						
10-4-22-06000						
Transfer In	0.00	0.00	0.00	0.00	0.00	0.00%
10-4-22-10311						
misc.	0.00	0.00	0.00	0.00	0.00	0.00%
10-4-22-10500						
Insurance Rev - B&G	0.00	0.00	0.00	0.00	0.00	0.00%
10-4-22-20100						
Solar Lease Payments	10,000.00	10,000.00	0.00	0.00	0.00	0.00%
10-4-22-20110						
Solar True-up Revenue	0.00	40,888.62	0.00	0.00	0.00	0.00%
10-4-22-20501						
Town Forest Lease	0.00	4,000.00	0.00	0.00	0.00	0.00%
10-4-22-30100						
Town Hall Rent	0.00	5,175.00	0.00	0.00	0.00	0.00%
10-4-22-42500						
EV Charging Station Rev	1,800.00	4,435.97	0.00	0.00	0.00	0.00%
10-4-22-51000						
Town Hall Grants	0.00	0.00	0.00	0.00	0.00	0.00%
10-4-22-96000						
Town Hall Floor Replacmnt	0.00	0.00	0.00	0.00	0.00	0.00%
Total Bldg. & Grounds	**11,800.00**	**64,499.59**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Revenues	**3,665,112.00**	**3,912,756.96**	**3,702,645.00**	**3,631,538.15**	**562,012.00**	**-84.82%**
10-5-09						
Tax Expenditures						
10-5-09-10211						
Fica	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-09-10212						
Medicare	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-09-77000						
Tax Sale Expenses	5,000.00	0.00	5,000.00	750.00	5,000.00	0.00%
Total Tax Expenditures	**5,000.00**	**0.00**	**5,000.00**	**750.00**	**5,000.00**	**0.00%**
10-5-10						
Town Administration 10						
10-5-10-10100						
Select Board Various	6,000.00	6,000.00	6,000.00	4,000.00	6,000.00	0.00%
10-5-10-10110						
Town Manager's Salary	78,000.00	78,000.00	80,000.00	36,900.00	82,640.00	3.30%
10-5-10-10115						
Deputy Town Manager	7,280.00	7,280.00	7,465.00	3,444.48	7,715.00	3.34%

Account	Budget FY - 2025	Actual FY-2025 Pd:12	Budget FY - 2026	Actual FY-2026 Pd: 6	Budget FY - 2027	FY - 26/27 % Change
10-5-10-10120 Clerical Staff - 2	114,280.00	114,297.65	117,135.00	53,510.29	121,000.00	3.29%
10-5-10-10121 Overtime	0.00	30.71	0.00	0.00	0.00	0.00%
10-5-10-10150 Wages-Recording Clerk	4,000.00	3,925.00	4,000.00	0.00	0.00	-100.00%
10-5-10-10160 Animal Control Wages	6,000.00	6,000.02	6,000.00	2,769.24	6,000.00	0.00%
10-5-10-10211 Fica	13,950.00	13,831.33	14,495.00	6,089.67	14,675.00	1.24%
10-5-10-10212 Medicare	3,265.00	3,234.80	3,390.00	1,424.30	3,440.00	1.47%
10-5-10-10214 Health Insurance	53,590.00	54,047.55	57,760.00	24,072.96	58,630.00	1.50%
10-5-10-10215 Life & Disability Ins.	2,175.00	2,156.94	2,235.00	905.70	2,285.00	2.23%
10-5-10-10217 Dental Insurance	4,470.00	4,215.11	4,470.00	1,829.90	4,470.00	0.00%
10-5-10-10218 HRA Admin	5,300.00	5,404.54	5,300.00	2,236.35	5,400.00	1.88%
10-5-10-10220 VMER	23,810.00	21,506.15	25,270.00	10,355.23	25,900.00	2.49%
10-5-10-10225 Child Care Contrib. tax	935.00	917.10	970.00	412.84	990.00	2.06%
10-5-10-10310 Travel & Expenses	500.00	1,649.00	500.00	0.00	500.00	0.00%
10-5-10-10311 Personnel Recruitment	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-10-10320 Misc.	0.00	-47.36	0.00	0.00	0.00	0.00%
10-5-10-10330 Dues & Subscriptions	6,700.00	7,642.21	6,700.00	6,969.00	7,800.00	16.41%
10-5-10-10340 Professional Development	1,150.00	1,165.00	1,150.00	1,150.00	500.00	-56.52%
10-5-10-21000 Custodian- Town Office	0.00	0.00	3,400.00	2,184.25	3,400.00	0.00%
10-5-10-21110 Legal Services	7,500.00	229.28	7,500.00	592.53	3,000.00	-60.00%
10-5-10-22110 Auditors	14,000.00	19,200.00	21,000.00	30,875.00	22,500.00	7.14%
10-5-10-30110 Office Supplies	3,000.00	4,274.98	4,200.00	2,846.20	4,500.00	7.14%
10-5-10-30130 Service Contracts	17,000.00	15,073.13	19,500.00	10,558.01	19,500.00	0.00%
10-5-10-30132 Postage Expenses	8,250.00	7,874.93	8,250.00	5,444.20	8,250.00	0.00%
10-5-10-30134 Technical Support	15,000.00	17,468.43	19,500.00	11,880.02	19,500.00	0.00%
10-5-10-30150 Emergency Management	500.00	380.00	500.00	0.00	500.00	0.00%

Account	Budget FY - 2025	Actual FY-2025 Pd:12	Budget FY - 2026	Actual FY-2026 Pd: 6	Budget FY - 2027	FY - 26/27 % Change
10-5-10-30210 Office Equipment	2,000.00	916.08	2,000.00	2,187.08	4,000.00	100.00%
10-5-10-30310 Legal Advertising	750.00	880.76	750.00	130.00	1,500.00	100.00%
10-5-10-30511 Town Report	6,000.00	6,340.69	6,000.00	1,125.00	7,500.00	25.00%
10-5-10-42100 Telephone Exp. Admin.	8,600.00	8,808.93	8,600.00	3,960.56	9,000.00	4.65%
10-5-10-42110 Heating Fuel	0.00	0.00	2,000.00	227.55	2,000.00	0.00%
10-5-10-42120 Water	0.00	0.00	410.00	193.23	410.00	0.00%
10-5-10-42130 Electric Admin	0.00	0.00	5,000.00	2,305.21	5,250.00	5.00%
10-5-10-42140 Maint. Supplies - Bldgs	0.00	0.00	6,000.00	4,449.23	6,000.00	0.00%
10-5-10-51110 Health Insurance Reim.	0.00	159.72	0.00	12.16	0.00	0.00%
10-5-10-51120 Solar Credits exp-BFD	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-10-60400 Bank Service Charge	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-10-91000 Animal Control Expenses	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00%
10-5-10-92000 COVID expenses	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-10-97000 Capital Improvements	0.00	0.00	0.00	0.00	0.00	0.00%
Total Town Administration	**415,005.00**	**412,862.68**	**458,450.00**	**235,040.19**	**465,755.00**	**1.59%**
10-5-11 Assessor						
10-5-11-10140 Wages - Perm/Part Time	9,000.00	6,875.79	9,000.00	0.00	0.00	-100.00%
10-5-11-10211 Fica	560.00	426.25	560.00	0.00	0.00	-100.00%
10-5-11-10212 Medicare	135.00	99.70	135.00	0.00	0.00	-100.00%
10-5-11-10225 Child Care Contrib tax	45.00	30.23	45.00	0.00	0.00	-100.00%
10-5-11-10310 Travel & Expenses	100.00	0.00	100.00	0.00	0.00	-100.00%
10-5-11-10330 Dues & Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-11-10340 Continuing Education	100.00	0.00	100.00	50.00	0.00	-100.00%
10-5-11-20110 Mapping	5,800.00	5,800.00	6,200.00	6,360.00	6,200.00	0.00%
10-5-11-21110 Legal Fees Assessor	0.00	0.00	0.00	0.00	0.00	0.00%

Account	Budget FY - 2025	Actual FY-2025 Pd:12	Budget FY - 2026	Actual FY-2026 Pd: 6	Budget FY - 2027	FY - 26/27 % Change
10-5-11-22140						
Property Assessor	20,000.00	19,354.76	20,000.00	3,987.33	25,000.00	25.00%
10-5-11-30120						
Professional Supplies	250.00	0.00	250.00	0.00	0.00	-100.00%
10-5-11-30210						
Office Equipment	200.00	260.00	200.00	0.00	0.00	-100.00%
10-5-11-60250						
Reapp Acct.-Transfer out	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00%
Total Assessor	**41,190.00**	**37,846.73**	**41,590.00**	**15,397.33**	**36,200.00**	**-12.95%**
10-5-12						
Code Enforcement 12						
10-5-12-10110						
Zoning Administration	36,195.00	35,012.02	36,195.00	15,623.58	37,390.00	3.30%
10-5-12-10120						
LHO/Rental Code	0.00	0.00	3,000.00	400.00	3,000.00	0.00%
10-5-12-10140						
DRB Clerk	1,500.00	530.00	1,500.00	0.00	1,500.00	0.00%
10-5-12-10150						
Planning Comm. Clerk	3,000.00	2,001.00	3,000.00	0.00	0.00	-100.00%
10-5-12-10211						
Fica	2,540.00	2,341.40	2,825.00	993.46	2,615.00	-7.43%
10-5-12-10212						
Medicare	595.00	547.63	640.00	232.30	620.00	-3.12%
10-5-12-10214						
Health Insurance	0.00	221.25	0.00	0.00	0.00	0.00%
10-5-12-10225						
Child Care Contrib Tax	185.00	163.17	195.00	75.00	190.00	-2.56%
10-5-12-10310						
Travel & Expenses	300.00	31.30	300.00	0.00	300.00	0.00%
10-5-12-10330						
Dues & Subscriptions	4,000.00	3,996.00	4,000.00	37.50	4,000.00	0.00%
10-5-12-10340						
Continuing Education	500.00	1,045.00	500.00	0.00	500.00	0.00%
10-5-12-20121						
Professional Services	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-12-21111						
Legal Services - zoning	1,500.00	0.00	1,500.00	0.00	1,000.00	-33.33%
10-5-12-30120						
Professional Supplies	100.00	52.50	100.00	35.00	100.00	0.00%
10-5-12-30132						
Planning/Zoning Postage	150.00	0.00	150.00	0.00	150.00	0.00%
10-5-12-30310						
Legal Advertising	500.00	370.51	500.00	97.50	1,000.00	100.00%
10-5-12-40100						
Energy Cm Public Outreach	1,500.00	1,497.57	1,500.00	1,017.99	1,500.00	0.00%
Total Code Enforcement 12	**52,565.00**	**47,809.35**	**55,905.00**	**18,512.33**	**53,865.00**	**-3.64%**

Account	Budget FY - 2025	Actual FY-2025 Pd:12	Budget FY - 2026	Actual FY-2026 Pd: 6	Budget FY - 2027	FY - 26/27 % Change
10-5-13						
Town Clerk 13						
10-5-13-10100						
Board of Civil Authority	1,500.00	1,081.97	1,500.00	630.45	1,500.00	0.00%
10-5-13-10110						
Town Clerk Salary	81,600.00	81,599.96	84,000.00	38,769.12	86,520.00	3.00%
10-5-13-10121						
Ass't Clerk OT	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-13-10150						
Asst. Clerk	50,130.00	50,149.60	50,500.00	22,449.21	58,015.00	14.88%
10-5-13-10160						
Election Workers	3,500.00	3,852.49	3,500.00	0.00	4,000.00	14.28%
10-5-13-10211						
Fica	8,725.00	7,250.98	8,900.00	3,264.85	9,570.00	7.52%
10-5-13-10212						
Medicare	2,040.00	1,695.84	2,085.00	763.52	2,240.00	7.43%
10-5-13-10214						
Health Insurance	39,300.00	40,019.84	42,400.00	17,177.98	54,500.00	28.53%
10-5-13-10215						
Life & Disability Ins.	1,600.00	1,478.79	1,600.00	640.26	1,775.00	10.93%
10-5-13-10217						
Dental	1,900.00	1,749.74	1,900.00	759.60	2,650.00	39.47%
10-5-13-10218						
HRA	4,800.00	4,904.50	4,800.00	2,028.00	7,700.00	60.41%
10-5-13-10220						
VMER	13,855.00	13,850.79	14,500.00	6,616.57	16,700.00	15.17%
10-5-13-10225						
Child Care Contrib Tax	610.00	473.30	615.00	214.36	665.00	8.13%
10-5-13-10310						
Travel & Expenses	150.00	103.47	150.00	0.00	150.00	0.00%
10-5-13-10330						
Dues & Subscriptions	250.00	205.00	250.00	205.00	250.00	0.00%
10-5-13-10340						
Professional Development	500.00	365.17	500.00	175.00	500.00	0.00%
10-5-13-20010						
Elections	5,500.00	971.39	5,500.00	0.00	5,500.00	0.00%
10-5-13-20250						
Dog License Expense	150.00	175.00	150.00	188.57	175.00	16.66%
10-5-13-30110						
Office Supplies	650.00	498.50	750.00	370.00	700.00	-6.66%
10-5-13-30123						
Records Preservation	9,820.00	4,523.25	11,070.00	1,993.09	11,000.00	-0.63%
10-5-13-30210						
Office Equipment	0.00	0.00	2,000.00	0.00	0.00	-100.00%
10-5-13-30300						
Grant Expenses	0.00	5,075.25	0.00	0.00	0.00	0.00%
10-5-13-99990						
Reserved/Encumb. Prior YR	0.00	0.00	0.00	0.00	0.00	0.00%
Total Town Clerk 13	**226,580.00**	**220,024.83**	**236,670.00**	**96,245.58**	**264,110.00**	**11.59%**

Account	Budget FY - 2025	Actual FY-2025 Pd:12	Budget FY - 2026	Actual FY-2026 Pd: 6	Budget FY - 2027	FY - 26/27 % Change
10-5-14						
Police Dept 14						
10-5-14-10110						
Chief's Salary	96,535.00	96,534.88	98,950.00	45,668.52	102,215.00	3.29%
10-5-14-10120						
Officer's Salary (4)	354,030.00	294,275.80	311,460.00	59,332.39	311,460.00	0.00%
10-5-14-10121						
Overtime	19,535.00	70,270.65	72,700.00	2,556.79	36,000.00	-50.48%
10-5-14-10122						
Holiday Overtime	16,000.00	13,655.64	18,450.00	3,324.52	9,500.00	-48.50%
10-5-14-10123						
On Call Pay	17,500.00	12,570.43	37,215.00	12,195.04	43,500.00	16.88%
10-5-14-10140						
Clerical Wages (1)	54,745.00	58,147.23	57,795.00	22,669.17	57,795.00	0.00%
10-5-14-10155						
Specials Wages	4,800.00	0.00	25,000.00	0.00	20,000.00	-20.00%
10-5-14-10160						
Billable Time Expenses	0.00	4,062.97	0.00	0.00	0.00	0.00%
10-5-14-10211						
Fica	36,275.00	34,774.18	40,575.00	9,193.17	37,780.00	-6.88%
10-5-14-10212						
Medicare	8,485.00	8,132.71	9,490.00	2,149.97	8,840.00	-6.84%
10-5-14-10214						
Health Insurance	87,795.00	61,335.87	77,450.00	18,210.31	106,590.00	37.62%
10-5-14-10215						
Life & Disability Ins.	6,000.00	4,751.66	5,350.00	889.25	4,790.00	-10.46%
10-5-14-10217						
Dental	5,240.00	3,468.85	4,750.00	991.76	6,580.00	38.52%
10-5-14-10218						
HRA PD	9,600.00	3,733.24	5,600.00	483.34	7,450.00	33.03%
10-5-14-10220						
VMER	51,760.00	51,980.13	68,100.00	13,576.50	65,680.00	-3.55%
10-5-14-10225						
Child Care Contrib Tax	2,480.00	2,187.97	2,740.00	592.40	2,600.00	-5.10%
10-5-14-10310						
Travel & Expenses	2,750.00	2,240.30	3,000.00	1,291.00	3,000.00	0.00%
10-5-14-10320						
Clothing Allowance	7,000.00	4,951.30	7,000.00	2,999.24	7,000.00	0.00%
10-5-14-10330						
Dues & Subscriptions	2,000.00	1,391.92	9,245.00	0.00	9,245.00	0.00%
10-5-14-10340						
Professional Development	5,800.00	2,076.86	8,000.00	4,446.50	6,000.00	-25.00%
10-5-14-10500						
PD Ins Claim Exp	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-14-20220						
PD-Custodian	0.00	0.00	3,500.00	1,592.50	3,500.00	0.00%
10-5-14-20232						
Radio Maintenance	1,700.00	4,066.23	1,700.00	0.00	1,700.00	0.00%
10-5-14-20233						
MDT/Aircards	4,500.00	3,842.86	4,500.00	1,279.53	2,500.00	-44.44%

Account	Budget FY - 2025	Actual FY-2025 Pd:12	Budget FY - 2026	Actual FY-2026 Pd: 6	Budget FY - 2027	FY - 26/27 % Change
10-5-14-21110 Legal Services	0.00	290.31	500.00	100.00	500.00	0.00%
10-5-14-30110 Office Supplies	2,220.00	2,053.04	2,500.00	66.88	2,500.00	0.00%
10-5-14-30120 Professional Supplies	8,200.00	6,339.47	9,000.00	5,412.84	9,000.00	0.00%
10-5-14-30130 Service Contracts	6,000.00	4,241.88	6,000.00	512.40	10,700.00	78.33%
10-5-14-30132 Postage Expenses PD	200.00	161.31	480.00	64.54	480.00	0.00%
10-5-14-30210 Office Equipment	3,000.00	6,902.87	3,000.00	0.00	3,000.00	0.00%
10-5-14-30310 Legal Advertising	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-14-40430 Community Police	0.00	0.00	0.00	10,460.63	58,000.00	100.00%
10-5-14-40440 Police Dog Expenses	2,000.00	1,977.34	0.00	0.00	0.00	0.00%
10-5-14-41110 New Equipment - Vehicles	5,000.00	6,846.09	5,000.00	1,610.00	5,000.00	0.00%
10-5-14-41130 Fuel - Vehicles	18,000.00	10,652.45	19,000.00	961.28	17,500.00	-7.89%
10-5-14-41160 PD Maint. Supplies-Vehicl	250.00	117.33	250.00	0.00	250.00	0.00%
10-5-14-41170 Bravo Expense	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-14-41180 PD Vehicle Maintenance	12,000.00	10,697.01	15,000.00	1,089.36	10,000.00	-33.33%
10-5-14-42100 PD Telephone Service	5,000.00	6,519.13	7,200.00	2,816.97	7,200.00	0.00%
10-5-14-42110 PD Heating Fuel	0.00	0.00	1,800.00	258.59	1,800.00	0.00%
10-5-14-42120 PD Water Fees	0.00	0.00	350.00	170.46	350.00	0.00%
10-5-14-42130 PD Electric charges	0.00	0.00	3,500.00	1,303.59	3,500.00	0.00%
10-5-14-43150 PD Bldg. Maintenance	0.00	0.00	3,000.00	854.84	3,000.00	0.00%
10-5-14-60250 Transfer Out	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-14-90000 Reimburs Equip Grants	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-14-90100 New Cruiser Purchase	0.00	62,436.24	0.00	0.00	0.00	0.00%
10-5-14-97000 Capital Improvements	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-14-99990 Reserved/Encumb. Prior YR	0.00	0.00	0.00	0.00	0.00	0.00%
Total Police Dept 14	**856,400.00**	**857,686.15**	**949,150.00**	**229,124.28**	**986,505.00**	**3.93%**

Account	Budget FY - 2025	Actual FY-2025 Pd:12	Budget FY - 2026	Actual FY-2026 Pd: 6	Budget FY - 2027	FY - 26/27 % Change
10-5-15						
Highway 15						
10-5-15-10120						
Wages- Full Time-4	190,000.00	179,568.86	238,075.00	121,000.54	276,900.00	16.30%
10-5-15-10121						
Overtime	20,000.00	18,839.57	22,750.00	1,474.21	22,750.00	0.00%
10-5-15-10123						
Pager/On-Call	6,200.00	4,650.00	7,500.00	1,000.00	7,500.00	0.00%
10-5-15-10150						
Wages - Temp Hired Help	5,000.00	1,303.50	3,000.00	0.00	3,000.00	0.00%
10-5-15-10211						
Fica	14,525.00	13,792.47	18,750.00	7,782.30	20,235.00	7.92%
10-5-15-10212						
Medicare	3,400.00	3,225.70	4,395.00	1,818.14	4,735.00	7.73%
10-5-15-10214						
Health Insurance	43,765.00	18,535.10	33,650.00	24,767.04	59,130.00	75.72%
10-5-15-10215						
Life & Disability Ins.	2,285.00	2,195.89	2,975.00	1,302.25	3,100.00	4.20%
10-5-15-10217						
Dental	3,630.00	2,012.84	4,560.00	1,649.05	5,650.00	23.90%
10-5-15-10218						
HRA HW	4,500.00	2,452.25	1,600.00	2,703.00	6,150.00	284.37%
10-5-15-10220						
VMER	25,425.00	25,610.37	32,505.00	15,513.07	37,650.00	15.82%
10-5-15-10225						
Child Care Contrib Tax	975.00	874.56	1,205.00	501.89	1,375.00	14.10%
10-5-15-10310						
Travel & Expenses	200.00	456.04	200.00	0.00	200.00	0.00%
10-5-15-10320						
Clothing Allowance	2,500.00	2,632.50	2,500.00	1,147.36	2,500.00	0.00%
10-5-15-10330						
Dues & Subscriptions	2,350.00	1,998.00	2,350.00	0.00	2,350.00	0.00%
10-5-15-10340						
Continuing Education	200.00	0.00	200.00	0.00	200.00	0.00%
10-5-15-10500						
HW Ins Claim Exp	0.00	10,186.74	0.00	0.00	0.00	0.00%
10-5-15-20240						
Contractors	12,000.00	472.28	12,000.00	0.00	12,000.00	0.00%
10-5-15-20241						
Equipment Rental	2,500.00	0.00	2,500.00	0.00	2,500.00	0.00%
10-5-15-20300						
State Permits	5,000.00	3,239.60	5,000.00	0.00	5,000.00	0.00%
10-5-15-20400						
State Required cleanup	0.00	823.25	1,000.00	578.76	1,000.00	0.00%
10-5-15-20500						
Testing/Monitoring-landfi	0.00	0.00	13,250.00	37.09	13,250.00	0.00%
10-5-15-41110						
New Equipment-Misc. Tools	10,000.00	7,869.38	10,000.00	1,378.82	10,000.00	0.00%
10-5-15-41120						
Safety Equipment	1,500.00	170.95	1,500.00	209.97	1,500.00	0.00%

Account	Budget FY - 2025	Actual FY-2025 Pd:12	Budget FY - 2026	Actual FY-2026 Pd: 6	Budget FY - 2027	FY - 26/27 % Change
10-5-15-41130 Fuel - Vehicles HW	45,000.00	30,336.17	45,000.00	10,001.36	45,000.00	0.00%
10-5-15-41140 Oil - Vehicles	2,200.00	2,072.59	2,200.00	18.98	2,200.00	0.00%
10-5-15-41160 HW Maint. Supplies-Vehicl	20,000.00	20,755.10	20,000.00	10,687.48	20,000.00	0.00%
10-5-15-41170 HW Tires - Vehicles	7,000.00	5,717.07	7,000.00	2,757.12	7,000.00	0.00%
10-5-15-41180 HW Outside Maint. - Vehic	25,000.00	20,618.84	25,000.00	15,481.68	25,000.00	0.00%
10-5-15-42100 HW Telephone	2,000.00	2,464.44	2,000.00	190.20	2,000.00	0.00%
10-5-15-42110 Heating Fuel - Bldg	0.00	0.00	10,000.00	1,036.47	10,000.00	0.00%
10-5-15-42120 Electric-Street Lights	0.00	0.00	60,000.00	13,294.30	60,000.00	0.00%
10-5-15-42125 Electric-Parks/Lights	0.00	0.00	12,450.00	4,160.53	12,450.00	0.00%
10-5-15-42130 Electric -Highway Garage	0.00	0.00	1,850.00	768.23	1,850.00	0.00%
10-5-15-43110 Cemeteries	0.00	0.00	500.00	0.00	500.00	0.00%
10-5-15-43120 Park Maint.	0.00	0.00	5,500.00	5,066.57	5,500.00	0.00%
10-5-15-43140 Town Clock Maint.	0.00	0.00	6,750.00	12,550.00	5,000.00	-25.92%
10-5-15-43160 Maint. Supplies - General	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-15-43170 Generator Maint.	0.00	0.00	2,500.00	0.00	1,000.00	-60.00%
10-5-15-43190 HW Bldg Maintenance	0.00	0.00	5,000.00	520.68	5,000.00	0.00%
10-5-15-44100 HW Equip/Mow Maint.	0.00	0.00	2,500.00	1,291.40	2,500.00	0.00%
10-5-15-44110 Ditching	1,000.00	555.00	1,000.00	486.37	1,000.00	0.00%
10-5-15-44120 Roadside Mower- Maint	1,000.00	1,923.65	2,000.00	511.80	2,000.00	0.00%
10-5-15-44130 Tree Removal/Planting	15,000.00	14,614.92	15,000.00	0.00	15,000.00	0.00%
10-5-15-44135 Public Shade Trees	0.00	0.00	2,625.00	0.00	0.00	-100.00%
10-5-15-44140 Guardrails	15,000.00	0.00	15,000.00	0.00	5,000.00	-66.66%
10-5-15-44150 Street Sweeping	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-15-45120 Signs & Posts	8,000.00	8,468.99	8,000.00	0.00	20,000.00	150.00%
10-5-15-45130 Line Painting	3,000.00	1,878.29	3,000.00	0.00	3,000.00	0.00%

Account	Budget FY - 2025	Actual FY-2025 Pd:12	Budget FY - 2026	Actual FY-2026 Pd: 6	Budget FY - 2027	FY - 26/27 % Change
10-5-15-46100						
Hot Mix patching	0.00	0.00	0.00	4,209.67	5,000.00	100.00%
10-5-15-46110						
Paving Roads	0.00	9,664.73	0.00	0.00	0.00	0.00%
10-5-15-46120						
Cold Patching	2,000.00	1,852.30	2,000.00	0.00	2,000.00	0.00%
10-5-15-46130						
Culverts	10,000.00	-96.00	10,000.00	-371.20	5,000.00	-50.00%
10-5-15-46140						
Gravel	65,000.00	45,349.29	65,000.00	5,069.46	65,000.00	0.00%
10-5-15-46150						
Chloride	30,000.00	25,846.03	30,000.00	5,536.68	30,000.00	0.00%
10-5-15-47110						
Road Salt	90,000.00	90,722.94	90,000.00	5,406.57	105,000.00	16.66%
10-5-15-47120						
Winter Sand	25,000.00	27,785.11	25,000.00	19,374.65	25,000.00	0.00%
10-5-15-48110						
Bridge Maint/Repair	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-15-60250						
Transfer Out	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-15-90100						
New Equip. Purchase	0.00	178,583.44	0.00	0.00	0.00	0.00%
10-5-15-90300						
Sidewalks	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-15-90400						
Leased Equipment	33,000.00	32,408.93	0.00	0.00	0.00	0.00%
10-5-15-90600						
Transfer Out	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-15-95000						
Highway Garage	0.00	0.00	0.00	1,059.38	0.00	0.00%
10-5-15-96000						
Grant Match	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-15-97000						
Capital Improvements	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-15-97010						
Capital Infrastructure	0.00	0.00	0.00	0.00	0.00	0.00%
Total Highway 15	**755,155.00**	**822,431.68**	**898,340.00**	**301,971.87**	**986,675.00**	**9.83%**
10-5-16						
Constable 16						
Total Constable 16	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
10-5-17						
Intergovernmental 17						
10-5-17-61110						
VLCT Insurance	93,000.00	81,475.47	94,000.00	39,505.39	90,000.00	-4.25%
10-5-17-61150						
Unemployment Insurance	7,000.00	5,185.50	7,000.00	3,017.20	6,500.00	-7.14%

Account	Budget FY - 2025	Actual FY-2025 Pd:12	Budget FY - 2026	Actual FY-2026 Pd: 6	Budget FY - 2027	FY - 26/27 % Change
10-5-17-61160						
Worker's Comp Insurance	66,000.00	58,619.80	66,000.00	28,910.30	65,000.00	-1.51%
10-5-17-65000						
Insurance Deductible	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00%
10-5-17-66000						
Insurance Claims	0.00	0.00	0.00	52,457.08	0.00	0.00%
10-5-17-71100						
County Tax	31,000.00	26,626.53	32,000.00	27,840.22	30,000.00	-6.25%
10-5-17-71300						
Rut. Regional Commission	1,000.00	1,000.00	4,130.00	4,129.00	4,130.00	0.00%
10-5-17-71440						
Green-Up Day	750.00	683.93	750.00	0.00	750.00	0.00%
10-5-17-71460						
Public Transit	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	0.00%
10-5-17-71600						
REDC/CEDRR	500.00	500.00	500.00	500.00	500.00	0.00%
10-5-17-71610						
Rut Nat Resources Conserv	250.00	0.00	250.00	0.00	0.00	-100.00%
10-5-17-71800						
Mosquito Control	51,235.00	51,232.00	51,235.00	25,222.50	56,145.00	9.58%
10-5-17-75000						
Reserve Fund transfer	0.00	0.00	0.00	0.00	0.00	0.00%
Total Intergovernmental 17	**255,235.00**	**228,823.23**	**260,365.00**	**185,081.69**	**257,525.00**	**-1.09%**
10-5-18						
Recreation						
10-5-18-10110						
Recreation Director	48,313.20	45,864.00	47,015.00	21,700.08	48,570.00	3.30%
10-5-18-10130						
Asst to Rec Director	22,500.00	23,068.00	23,060.00	9,495.97	34,400.00	49.17%
10-5-18-10211						
Fica	4,480.00	3,557.83	4,435.00	1,821.46	5,240.00	18.15%
10-5-18-10212						
Medicare	1,050.00	832.08	1,040.00	426.00	1,230.00	18.26%
10-5-18-10214						
Health Insurance	19,320.00	19,825.89	20,825.00	9,832.59	21,950.00	5.40%
10-5-18-10215						
Life & Disability Ins.	575.00	521.24	575.00	258.85	575.00	0.00%
10-5-18-10217						
Dental	1,245.00	1,135.12	1,245.00	591.30	1,245.00	0.00%
10-5-18-10218						
HRA	2,030.00	2,145.79	2,030.00	1,004.85	2,030.00	0.00%
10-5-18-10220						
VMER	5,680.00	6,180.63	5,645.00	3,533.33	5,960.00	5.58%
10-5-18-10225						
Child Care Contrib Tax	350.00	276.36	315.00	142.28	370.00	17.46%
10-5-18-10310						
Travel & Expenses	250.00	0.00	250.00	116.72	250.00	0.00%
10-5-18-10320						
Dues & Subscriptions	600.00	6.99	600.00	0.00	500.00	-16.66%

Account	Budget FY - 2025	Actual FY-2025 Pd:12	Budget FY - 2026	Actual FY-2026 Pd: 6	Budget FY - 2027	FY - 26/27 % Change
10-5-18-10330 Advertising/Recruitment	6,000.00	969.15	5,800.00	2,668.00	5,000.00	-13.79%
10-5-18-20100 Fuel	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-18-20150 Vehicle Maint.	0.00	0.00	0.00	384.11	1,000.00	100.00%
10-5-18-20210 Registration Software	3,295.00	3,295.00	3,295.00	0.00	3,295.00	0.00%
10-5-18-20500 Storage Unit Supply/Maint	0.00	600.00	0.00	250.00	0.00	0.00%
10-5-18-20600 Equipment /Supplies	2,000.00	3,120.60	1,500.00	198.92	1,500.00	0.00%
10-5-18-21000 Custodian- Town Hall	0.00	0.00	3,100.00	1,637.50	3,100.00	0.00%
10-5-18-21010 Custodian- Estabrook	0.00	0.00	300.00	420.00	300.00	0.00%
10-5-18-21050 Bldg Maint- Town Hall	0.00	0.00	10,000.00	1,265.74	10,000.00	0.00%
10-5-18-21060 Bldg Maint- Estabrook	0.00	0.00	1,500.00	49.98	1,500.00	0.00%
10-5-18-21070 Maint-W Seminary Playgd	0.00	0.00	0.00	713.25	2,000.00	100.00%
10-5-18-21080 Rec Sports Field Maint.	0.00	0.00	4,000.00	340.62	4,000.00	0.00%
10-5-18-21100 Electric- Town Hall	0.00	0.00	9,100.00	1,456.35	9,100.00	0.00%
10-5-18-21110 Electric- Estabrook	0.00	0.00	1,600.00	237.26	1,600.00	0.00%
10-5-18-21150 Heat-Propane-Town Hall	0.00	0.00	4,200.00	507.87	4,200.00	0.00%
10-5-18-21200 Water - Town Hall	0.00	0.00	380.00	174.11	380.00	0.00%
10-5-18-21210 Water- Estabrook	0.00	0.00	360.00	149.72	360.00	0.00%
10-5-18-21250 Rec telephone	0.00	0.00	1,600.00	898.31	1,600.00	0.00%
10-5-18-21300 Town Forest Lease	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-18-29000 Rec Program Exp total	0.00	0.00	60,000.00	130.00	80,000.00	33.33%
10-5-18-30000 Swim Lesson Expense	1,600.00	2,395.85	0.00	2,065.21	0.00	0.00%
10-5-18-30020 Wrestling Camp	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-18-30070 Little League Expenses	8,000.00	9,318.16	0.00	415.52	0.00	0.00%
10-5-18-30080 Football Clinic-do not us	0.00	1,667.70	0.00	0.00	0.00	0.00%
10-5-18-30110 Office/Equip Supp-do not	0.00	1,646.19	0.00	0.00	0.00	0.00%

Account	Budget FY - 2025	Actual FY-2025 Pd:12	Budget FY - 2026	Actual FY-2026 Pd: 6	Budget FY - 2027	FY - 26/27 % Change
10-5-18-40000 Youth Soccer	6,000.00	6,398.83	0.00	6,623.33	0.00	0.00%
10-5-18-40010 Middle School Football	6,000.00	4,822.97	0.00	12,953.49	0.00	0.00%
10-5-18-40040 After School Activity	1,000.00	1,933.39	0.00	914.99	0.00	0.00%
10-5-18-40050 Youth Basketball	3,000.00	6,260.70	0.00	73.82	0.00	0.00%
10-5-18-40070 Youth Wrestling	900.00	1,955.40	0.00	0.00	0.00	0.00%
10-5-18-40080 Floor Hockey	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-18-40090 Cheerleading	2,000.00	2,060.63	0.00	515.36	0.00	0.00%
10-5-18-40110 Cross Country Run	0.00	0.00	0.00	5.47	0.00	0.00%
10-5-18-40120 Play Group/ Family Activi	1,000.00	0.00	0.00	0.00	0.00	0.00%
10-5-18-40140 Disc Golf / Golf	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-18-42100 Rec Telephone-do not use	1,600.00	2,166.98	0.00	0.00	0.00	0.00%
10-5-18-43120 Parks Maintenance	0.00	360.00	0.00	361.39	0.00	0.00%
10-5-18-43130 Estabrook	0.00	1,690.00	0.00	617.98	0.00	0.00%
10-5-18-43140 Town Hall	1,000.00	1,302.00	0.00	13.18	0.00	0.00%
10-5-18-50020 Dodgeball/Kickball	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-18-50030 Adult Basketball	2,000.00	0.00	0.00	0.00	0.00	0.00%
10-5-18-50040 Fitness - General	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-18-50060 Corn-Toss League	800.00	0.00	0.00	0.00	0.00	0.00%
10-5-18-50070 Dance Lessons	6,000.00	18,649.34	0.00	683.87	0.00	0.00%
10-5-18-50090 Adult Activities	2,000.00	11,764.07	0.00	485.16	0.00	0.00%
10-5-18-60000 Transfer Out	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-18-60010 Bus Trips	10,000.00	17,978.93	0.00	1,100.00	0.00	0.00%
10-5-18-60015 Lego Expenses	500.00	168.00	0.00	399.00	0.00	0.00%
10-5-18-60020 Movies Expense	0.00	4,350.24	0.00	0.00	0.00	0.00%
10-5-18-60030 Otter Comm. Colaborations	0.00	0.00	0.00	0.00	0.00	0.00%

Account	Budget FY - 2025	Actual FY-2025 Pd:12	Budget FY - 2026	Actual FY-2026 Pd: 6	Budget FY - 2027	FY - 26/27 % Change
10-5-18-60040						
Winter Carnival	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-18-60060						
Ice Skating	1,000.00	29.98	0.00	0.00	0.00	0.00%
10-5-18-60100						
Seminary Hill	1,000.00	1,690.00	0.00	591.85	0.00	0.00%
10-5-18-60105						
Hawk Hill	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-18-60120						
Summer Arts Camps	5,000.00	3,025.00	0.00	2,088.00	0.00	0.00%
10-5-18-60160						
Net Sports	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-18-60170						
EV Festival Expenses	2,500.00	0.00	0.00	0.00	0.00	0.00%
10-5-18-60800						
Town Hall Programming	0.00	500.00	10,000.00	192.00	0.00	-100.00%
10-5-18-60900						
July 4th Celebration	500.00	1,371.96	0.00	1,102.75	500.00	100.00%
10-5-18-61050						
Brandon Carnival	5,000.00	3,961.78	0.00	0.00	0.00	0.00%
10-5-18-62000						
DOG PARK EXPENDITURES	0.00	3,674.94	1,000.00	1,496.13	0.00	-100.00%
10-5-18-97000						
CAPITAL RECREATION	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-18-98000						
Grant Match	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-18-99990						
Reserved/Encumb. Prior YR	0.00	0.00	0.00	0.00	0.00	0.00%
Total Recreation	**186,088.20**	**222,541.72**	**224,770.00**	**93,103.67**	**251,755.00**	**12.00%**
10-5-19						
Debt Service 19						
10-5-19-48140						
RT 7 Town Share -2006	145,500.00	138,435.76	138,000.00	133,656.36	135,000.00	-2.17%
10-5-19-60100						
Interest Exp.- Short Term	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-19-60110						
Interest Exp. - Long Term	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-19-60120						
Interest- Seg 6 project	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-19-60410						
PD Bond Payment	25,300.00	22,557.05	24,640.00	21,097.14	22,075.00	-10.40%
10-5-19-60500						
2016 Segment 6 Bond	60,550.00	60,501.90	59,400.00	50,857.42	0.00	-100.00%
10-5-19-60700						
Park St Bond-2021	0.00	0.00	0.00	0.00	0.00	0.00%
Total Debt Service 19	**231,350.00**	**221,494.71**	**222,040.00**	**205,610.92**	**157,075.00**	**-29.25%**

Account	Budget FY - 2025	Actual FY-2025 Pd:12	Budget FY - 2026	Actual FY-2026 Pd: 6	Budget FY - 2027	FY - 26/27 % Change
10-5-20						
Other Financing 20						
Total Other Financing 20	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
10-5-21						
Economic Develop. 21						
10-5-21-10110						
Salary	20,706.40	19,656.00	20,150.00	9,300.00	20,820.00	3.32%
10-5-21-10211						
Fica	1,326.00	1,074.25	1,290.00	500.38	1,335.00	3.48%
10-5-21-10212						
Medicare	312.00	251.28	305.00	117.01	315.00	3.27%
10-5-21-10214						
Health Insurance Exp	8,280.00	8,280.00	8,925.00	2,231.25	9,075.00	1.68%
10-5-21-10215						
Life & Disability Ins.	250.00	250.00	250.00	62.50	250.00	0.00%
10-5-21-10217						
Dental	535.00	535.00	535.00	133.75	535.00	0.00%
10-5-21-10218						
HRA	810.00	810.00	870.00	217.50	870.00	0.00%
10-5-21-10220						
VMER	2,381.60	2,381.60	2,420.00	605.00	2,555.00	5.57%
10-5-21-10225						
Child Care Contrib Tax	90.00	90.00	90.00	22.50	95.00	5.55%
10-5-21-10310						
Travel & Expenses	250.00	292.64	250.00	95.09	250.00	0.00%
10-5-21-20121						
Professional Services	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-21-22500						
Electric EV Car Stations	0.00	0.00	1,200.00	1,966.71	1,200.00	0.00%
10-5-21-75000						
Economic Development	6,000.00	739.87	6,000.00	193.28	3,000.00	-50.00%
10-5-21-75100						
Designated Downtown	8,000.00	8,000.00	8,000.00	0.00	10,000.00	25.00%
10-5-21-75500						
Killington Valley	1,400.00	1,250.00	1,400.00	0.00	1,400.00	0.00%
10-5-21-76000						
Hist. Preservation Comm.	0.00	0.00	0.00	0.00	0.00	0.00%
Total Economic Develop. 21	**50,341.00**	**43,610.64**	**51,685.00**	**15,444.97**	**51,700.00**	**0.02%**
10-5-22						
Bldgs. & Grounds						
10-5-22-10115						
F/T B&G	45,300.00	48,492.25	0.00	0.00	0.00	0.00%
10-5-22-10120						
PD Custodian	3,000.00	4,051.25	0.00	0.00	0.00	0.00%
10-5-22-10121						
Overtime	2,750.00	3,797.63	0.00	0.00	0.00	0.00%

Account	Budget FY - 2025	Actual FY-2025 Pd:12	Budget FY - 2026	Actual FY-2026 Pd: 6	Budget FY - 2027	FY - 26/27 % Change
10-5-22-10130 Admin Custodian	6,200.00	9,502.41	0.00	0.00	0.00	0.00%
10-5-22-10150 Pager/on-call	1,300.00	1,200.00	0.00	0.00	0.00	0.00%
10-5-22-10211 FiCA	3,170.00	3,211.43	0.00	0.00	0.00	0.00%
10-5-22-10212 Medicare	745.00	751.05	0.00	1.96	0.00	0.00%
10-5-22-10214 Health Insurance	9,825.00	10,021.14	0.00	0.00	0.00	0.00%
10-5-22-10215 Life & Disability	565.00	659.16	0.00	0.00	0.00	0.00%
10-5-22-10217 Dental	930.00	456.36	0.00	0.00	0.00	0.00%
10-5-22-10218 HRA	1,600.00	1,599.96	0.00	0.00	0.00	0.00%
10-5-22-10220 VMER	5,830.00	6,285.02	0.00	0.00	0.00	0.00%
10-5-22-10225 Child Care Contrib Tax	235.00	199.18	0.00	0.00	0.00	0.00%
10-5-22-10500 B&G Insurance Claims	0.00	-87.22	0.00	0.00	0.00	0.00%
10-5-22-20501 Town Forest Lease-exp	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-22-20530 License & Fees	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-22-22130 Testing/Monitor Fee	13,250.00	9,461.80	0.00	0.00	0.00	0.00%
10-5-22-42100 Heating - Propane	9,500.00	7,447.34	0.00	0.00	0.00	0.00%
10-5-22-42110 Heating Fuel	15,000.00	6,419.66	0.00	0.00	0.00	0.00%
10-5-22-42120 Bldgs & Grounds Water Fee	1,500.00	1,382.97	0.00	0.00	0.00	0.00%
10-5-22-42130 Bldgs & Grounds Electric	87,000.00	80,360.79	0.00	0.00	0.00	0.00%
10-5-22-42200 Solar Credit Exp-BFD	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-22-42500 Electric EV Car Stations	1,200.00	2,857.10	0.00	0.00	0.00	0.00%
10-5-22-43080 Highway Bldg Maint	5,000.00	3,206.65	0.00	0.00	0.00	0.00%
10-5-22-43090 PD Bldg Maint.	3,000.00	3,384.93	0.00	0.00	0.00	0.00%
10-5-22-43100 Town Office	6,000.00	9,636.43	0.00	0.00	0.00	0.00%
10-5-22-43110 Cemeteries	500.00	0.00	0.00	0.00	0.00	0.00%
10-5-22-43120 Municipal Mowing-maint	2,500.00	2,460.71	0.00	0.00	0.00	0.00%

Account	Budget FY - 2025	Actual FY-2025 Pd:12	Budget FY - 2026	Actual FY-2026 Pd: 6	Budget FY - 2027	FY - 26/27 % Change
10-5-22-43130						
Rec Sports Field Maint.	4,000.00	0.00	0.00	0.00	0.00	0.00%
10-5-22-43140						
Town Clock Maint.	750.00	0.00	0.00	0.00	0.00	0.00%
10-5-22-43150						
Town Hall Repair/Maint.	10,000.00	8,123.83	0.00	0.00	0.00	0.00%
10-5-22-43160						
Parks Maint.	5,000.00	3,986.47	0.00	0.00	0.00	0.00%
10-5-22-43170						
Trash costs-Supplies	500.00	1,014.58	0.00	0.00	0.00	0.00%
10-5-22-43180						
Maint. Supplies Bldgs.	1,200.00	1,182.25	0.00	0.00	0.00	0.00%
10-5-22-43200						
Generator Maint	2,500.00	0.00	0.00	0.00	0.00	0.00%
10-5-22-43210						
Estabrook Bldg Maint	1,500.00	79.55	0.00	0.00	0.00	0.00%
10-5-22-44000						
Loss On Asset Disposition	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-22-44130						
Tree Maint.	2,622.00	0.00	0.00	0.00	0.00	0.00%
10-5-22-90300						
Transfer out	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-22-90500						
Capital Outlay B & G	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-22-96000						
Town Hall Floor Replaceme	0.00	0.00	0.00	0.00	0.00	0.00%
Total Bldgs. & Grounds	**253,972.00**	**231,144.68**	**0.00**	**1.96**	**0.00**	**0.00%**
10-5-25						
Appropriations 25						
10-5-25-70110						
BIDCC -4th of July Com.	7,000.00	7,000.00	7,000.00	3,500.00	0.00	-100.00%
10-5-25-70120						
Rut. County Womens Net.	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-25-70130						
Brandon Rescue Squad	82,580.00	82,580.00	82,580.00	41,290.00	0.00	-100.00%
10-5-25-70140						
Chamber of Commerce	1,000.00	1,000.00	1,000.00	500.00	0.00	-100.00%
10-5-25-70150						
RSVP	550.00	550.00	0.00	0.00	0.00	0.00%
10-5-25-70160						
Rut.County Child/Parent C	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-25-70170						
American Legion Post #55	25,000.00	25,000.00	25,000.00	12,500.00	0.00	-100.00%
10-5-25-70190						
SW VT Council on Aging	2,900.00	2,900.00	2,900.00	1,450.00	0.00	-100.00%
10-5-25-70200						
RAVNA	10,200.00	10,200.00	10,200.00	5,100.00	0.00	-100.00%
10-5-25-70210						
Rutland Mental Health	0.00	0.00	0.00	0.00	0.00	0.00%

Account	Budget FY - 2025	Actual FY-2025 Pd:12	Budget FY - 2026	Actual FY-2026 Pd: 6	Budget FY - 2027	FY - 26/27 % Change
10-5-25-70220						
Rutland Ambulance Service	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-25-70230						
Independent Living Center	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-25-70260						
Neighborworks	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-25-70270						
Vermont Adult Learning	0.00	0.00	1,000.00	1,000.00	0.00	-100.00%
10-5-25-70280						
Bran. Historical Society	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-25-70300						
G. Aiken RC&D Program	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-25-70310						
Rutland County Nat. Resou	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-25-70320						
Green Mt Foster Grandpare	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-25-70330						
ARC of Rutland	4,000.00	4,000.00	4,000.00	2,000.00	0.00	-100.00%
10-5-25-70340						
Interage Adult Day Progra	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-25-70350						
Rut Community Land Trust	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-25-70360						
Open Door Clinic-Middlebu	1,000.00	1,000.00	1,000.00	0.00	0.00	-100.00%
10-5-25-70370						
Children's Growth Co.	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-25-70380						
Neshobe Family Network	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-25-70390						
Comm.Health Services-Addi	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-25-70400						
Boys and Girls Club	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-25-70410						
BROC	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-25-70420						
VT Assoc. of the Blind	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-25-70430						
Stephen A. Douglas Inc.	5,000.00	5,000.00	5,000.00	2,500.00	0.00	-100.00%
10-5-25-70440						
FOXCROFT FARM	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-25-70450						
Union Street	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-25-70460						
Wheeler Rd. Bridge	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-25-70470						
Brandon Library	92,000.00	92,000.00	92,000.00	46,000.02	0.00	-100.00%
10-5-25-70480						
Senior Citizen Center	15,500.00	15,500.00	15,500.00	7,750.02	0.00	-100.00%
10-5-25-70500						
Overflow Culvert HMPG Mat	0.00	0.00	0.00	0.00	0.00	0.00%

Account	Budget FY - 2025	Actual FY-2025 Pd:12	Budget FY - 2026	Actual FY-2026 Pd: 6	Budget FY - 2027	FY - 26/27 % Change
10-5-25-70510						
Marble St Overlay	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-25-70520						
Champlain St Overlay	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-25-70530						
Sidewalk Repairs	0.00	0.00	0.00	0.00	0.00	0.00%
10-5-25-70540						
Paving Projects	85,000.00	85,000.00	0.00	0.00	0.00	0.00%
10-5-25-70550						
Rutland Co Humane Soc	1,500.00	1,500.00	1,500.00	0.00	0.00	-100.00%
10-5-25-70560						
Charter House Coalition	3,000.00	3,000.00	0.00	0.00	0.00	0.00%
10-5-25-80100						
Capital Fund	0.00	0.00	50,000.00	50,000.00	0.00	-100.00%
Total Appropriations 25	**336,230.00**	**336,230.00**	**298,680.00**	**173,590.04**	**0.00**	**-100.00%**
Total Expenditures	**3,665,111.20**	**3,682,506.40**	**3,702,645.00**	**1,569,874.83**	**3,516,165.00**	**-5.03%**
Total 10 General Fund	**0.80**	**230,250.56**	**0.00**	**2,061,663.32**	**-2,954,153.00**	
Total All Funds	**0.80**	**230,250.56**	**0.00**	**2,061,663.32**	**-2,954,153.00**	

TOWN of BRANDON
EST. 1761 VERMONT

TOWN MANAGER

TO Selectboard
DATE 5 December 2025
RE FY27 Debt Service and Capital Spending Recommendations

The Selectboard has admirably been careful not to overspend or overcommit the local option tax (1% Fund) revenue. The town management team recommends FY27 operating budget C which would shift payment of one bond from the general fund to the 1% fund. This is an allowable use of the 1% fund because it constitutes a capital investment (specifically, the Swifty overflow culvert and Bridge 114 under the town office and USRoute 7).

Using very conservative figures, current balances are approximately $70,000 in the capital fund and a further $400,000 in the 1% fund. The annual revenue to the 1% fund has been as follows:
FY23: $266,000   FY24: $276,000   FY25: $311,000

Proposal for FY27 Debt Service and Capital Spending:

A From $400,000 fund balance in 1% fund: Plan on $200,000 for Union Street match
B From $400,000 fund balance in 1% fund: Plan on $200,000 for Wheeler Road paving
C From $50,000 article request for FY27 (see below): $50,000 for Wheeler Road paving
D From $70,000 fund balance in capital fund: Downpayment on replacement HWY tandem
E From unspendable FY26 police wages line: Procure 4th cruiser if board deems warranted
F From $275,000 conservative estimate of FY27 1% fund revenue:
  $25,000 payment for HWY International truck bought in Nov 2024
  $58,000 payment for Swifty & Bridge 114 bond payment per FY27 proposal C
  $100,000 on sidewalk repair
 Leaves $92,000 in 1% fund revenue for HWY tandem payment if board deems warranted
  (est. ~$300,000 cost less trade in value less $70,000 down payment)

I recommend the selectboard sustain the success of the capital article last year and previous years' paving articles, and request a level-funded / tax-neutral request of $50,000 as an article to go toward FY27 road paving (Wheeler Road is the likely main project). Failing to request an article will result in a revenue loss to the town, and will provide a reduction in property tax that is <u>not</u> reflected in the operating budget's final to be raised by taxes figure.

Thank you for your consideration.

Respectfully submitted,

Seth M. Hopkins