Agenda Summary
January 8, 2025

Agenda Item B-6
FY'26 General Fund Operating & Capital Budget Presentations

Summary: This time has been set aside for the Selectboard to deliberate on the proposed FY'26 General Fund Operating & Capital Budget.

The Selectboard still needs to decide what if any changes you desire to make to the Social, Community & Economic appropriations, which include the following requested new and increased appropriations:

Social Services	FY'25 Actual	FY'26 Request	$ Change	% Change
Lamoille County Mental Health	5,000	6,000	1,000	20.00%

Econ. Dev. and Community Serv.	FY'25 Actual	FY'26 Request	$ Change	% Change
IPD Rocks Foundation	-	2,000	2,000	-
Spruce Peaks Perf. Arts Center	1,000	20,000	19,000	1900.00%
Stowe Farmers Market	1,000	2,000	1,000	100.00%
Stowe Jazz Festival	1,200	2,500	1,300	108.33%
The Current	15,000	20,000	5,000	33.33%

Time will also be set aside at your January 22, 2025, meeting for a public hearing and Selectboard deliberations, after which final adjustments may be made, so that you can adopt the Annual Meeting warning at a Special Selectboard Meeting on January 29, 2025.

Town Plan Impact: N/A

Financial Impact: The proposed operating budget reflects a status quo budget with no new services or major initiatives. The CPI-U for October was 3.5% and the Grand List is projected to grow by 1.0%. The anticipated growth in the grand list is $531,845, which provides $121,152 in anticipated new tax revenue. A penny on the tax rate raises approximately $537,000. The FY'26 Budget as proposed represents a net budget increase of $536,846 (+4.59%). The proposed budget is projected to increase the municipal tax rate by $.0078 (+3.56%).

Recommendation: Discuss and advise.

FY'26 Budget Presentation

July 1, 2025 - June 30, 2026

TOWN OF Stowe

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To: Selectboard
From: Charles Safford, Town Manager
Date: December 23, 2024
Re: General Fund Letter of Transmittal

GENERAL OVERVIEW

The CPI-U for October was 3.5% and the Grand List is projected to grow by 1.0%. The anticipated growth in the grand list is $531,845, which provides $121,152 in anticipated new tax revenue. A penny on the tax rate raises approximately $537,000. The FY' 26 Budget as proposed represents a net budget increase of $536,846(+4.59%). The proposed budget is projected to increase the municipal tax rate $.0078 or (+3.56%).

The proposed operating budget reflects a status quo budget with no new services or major initiatives. It does add the position of Chief to oversee and support the Fire & Rescue Department. It also adds a Public Works Town Engineering position to help keep up with demand for capital projects and other needs such as stormwater management. Finally, it converts 2 part-time positions serving Parks & Arena to a full-time position shared between them which only adds benefit costs to the budget. There is more surety relying on full-time year-round employees to provide trained support and services related to Arena and Parks operations.

It is important to remember the Equipment Reserve Fund, which is funded primarily with transfers from the General Fund Operating Budget, is projected to have a $615,043 deficit in FY'28. I have asked the Assistant Public Works Director to do a comprehensive update of the Equipment Fund next year for consideration by the Selectboard for FY'27. The actual deficit is likely to be greater due to the rising cost of equipment.

It should be noted that the undesignated surplus is $2,606,982 based on the internal FY'24 financials. This represents 14.9% of the proposed FY'26 operating budget. Two months of cash flow equals $1,800,000. The Town General Fund at times borrows internally from other funds which receive an allocation of interest based on their equity holdings. With the anticipated large projects in water and sewer which will draw down cash reserves, the Town may find in the future a need to borrow from private lenders in anticipation of taxes to meet our cash flow requirements. With this being said, if the Selectboard thinks there is surplus budget or unallocated reserve capacity, then it could transfer, through the budget, on a one-time basis to other funds, such as bringing the Equipment Fund into the black. This would not necessarily lead to an increase in the proposed tax rate if it was on-time spending using unallocated reserves. The Selectboard should also anticipate the Housing Task Force may recommend the Town use municipal resources, yet to be defined, to advance affordable/workforce/ and/or year-round housing in Stowe. Fiscal capacity should be reserved for one time spending and/or significant on-going spending to undertake bona-fide municipal needs.

General Fund Expenditures

Across the board projections that affect all departmental budgets are as follows:

1. Electricity is based on 3-year average usage and Stowe Electric current base rates and a 5% potential rate increase.
2. Wages and Salaries – Employees under the Personnel Rules, IBEW agreements are budgeted to receive a 3.5 % increase in accordance with the contractual increase based on the October CPI-U. Employees in the Police Department are budgeted to receive a maximum of 3% increase as agreed to in the SPOA agreement. The budget includes moving Personnel Employees to a twenty-step system, aligning them to IBEW and Police Agreements.
3. Health and Dental Insurance – For the first 6 months, health insurance is budgeted to increase based on costs supplied by providers. The changes include an average increase of 9.5% for the EPO plan and an average increase of 6.9% for the VFP plan effective 1/1/25. An additional 5.47% increase, based on plan type and average five-year premium change, is budgeted for the first 6 months of calendar year 2026. A 5.25% increase in Dental insurance premiums is budgeted.
4. Worker's Compensation – The VLCT Pacif Loss modification rate decreased from 1.16 to 1.10 for CY 2025. With the merger of the Fire & Rescue Departments, all employees have now moved to an Assigned Risk pool apart from the VLCT Pacif policies. As a result, there was an associated reduction in rates from $10.14 to $8.14 and a Loss modification went from 1.16 to .87. This resulted in a reduction to premium in FY '26 of $138,000.
5. Unemployment Insurance – The premium rate decreased going from 1.74% to 1.42% of gross payroll up to $14,800 gross wages per year, changed from $14,300 gross wages per year in CY'24. Minimal impact on budget.
6. Prices for #2 fuel oil, diesel fuel, liquid and gasoline were estimated using CPI-Northeast for Oil and Gas 3-year average prices on September 31st. The prices below include a $.02 per gallon tax on off road diesel, liquid propane, and heating oil for funding the weatherizing homes for low-moderate income Vermonters.

   Estimated prices per gallon are as follows:

#2 Heating Oil:	$3.533/gallon
Diesel fuel:	$3.656/gallon
Off road Diesel:	$3.078/gallon
Liquid Propane:	$1.779/gallon
Unleaded Gasoline:	$3.378/gallon

General Fund Expenditures

Accounting (+$26,685/+7.06%): No significant changes.

Administration (+$87,464/13.51%): Added $38,000 cost to for Short-term Registry Ordinance software, see revenue for offset.

Annual Leave ($0/0%): No significant changes.

Buildings & Facilities (+$34,637/+6.04%): No significant changes.

Capital: See Separate Letter of Transmittal.

Cemetery (+$1,500/+6.07%): Annual subscription to Cemetery Management Software ($1,500).

Debt Management (-$47,219/-3.64%): Refinancing of Bond for Public Safety Building & Bond Retirement of Nichols Field. Enclosed is a debt retirement schedule.

Economic Development & Community Services ($0/0.0%): FY'25 appropriations have been carried over. The following non-profits have requested increased or new appropriations:

New or Increase	Current	Request	$ Change	% Change
Indigenous Peoples' Day Rocks Foundation	-	2,000	2,000	0%
Spruce Peak Arts	1,000	20,000	19,000	1900%
Stowe Farmers Market	1,000	2,000	1,000	100%
Stowe Jazz Festival	1,200	2,500	1,300	108%
The Current	15,000	20,000	5,000	33%
Total	$ 18,200	$ 46,500	$ 28,300	155%

Existing: $97,350 of FY'26 Expenditures Maximum .75%

Available For New Requests: $34,159

Elections ($10/.27%): No changes.

Emergency Management ($0/0.0%): Reallocation of expenses for staff support.

Equipment Fund Transfer (+$20,000/+3.77%): The proposed FY'26 transfer from the General Fund to the Equipment Fund is $530,000 and is proposed to increase annually $20,000 per year. It is important to remember the Equipment Reserve Fund, which is funded primarily with transfers from the General Fund Operating Budget is projected to have a $615,043 deficit in FY'28.

The following pieces of equipment are scheduled to be replaced in FY'26 for a total of $498,200.

DEPT	VEHICLE	MAKE	Purchase FY YEAR	Replace FY YEAR	LIFE CYCLE	Budget FY26
Highway	6215 ROADSIDE MOWER	JOHN DEERE	2008	2026	18	$ 160,000
Highway	F-250 PICKUP 4x4	FORD	2016	2026	10	$ 85,000
Parks	72" MOWER R10 Electric	Electric	2017	2025	8	$ 46,000
Parks	72" MOWER R12 Electric	Electric	2017	2025	8	$ 46,000
Parks	72" MOWER R13 Electric	Electric	2017	2025	8	$ 46,000
Police	PATROL SUV	CHEVY	2019	2023	4	$ 57,600
Police	PATROL SUV	CHEVY	2019	2023	4	$ 57,600
						$ 498,200

Fire & Rescue: (+$139,175/+6.60%): Added a full-time Fire & Rescue Chief Salary ($110,254). Increased pay from $18 to $23 per hour for part-time firefighters and EMT's, AEMT's $26 per hour, Paramedic's $28 per hour, $30 for officers, and $48 per hour for the Assistant Chief. Other than the Assistant Chief, this is equal to what Morristown Rescue is paying their part-time employees.

This was offset by the Worker's Compensation change from VLCT Pacif policy to the Assigned Risk pool for all Fire & Rescue employees, which resulted in lower rates and improved loss modification rating, a savings of $138,000.

General Government (+$59,868/+8.13%): LC Sheriff dispatch ($18,208/+5.57%), Lamoille County Court (+$41,880/12.31%,)

Highway (+$76,102/+2.63%): Planned paving is 1/3 of Nebraska Valley Road, see enclosed map.

Information Technology (-$12,384/-2.63%) No significant changes.

Insurance (+$43,136/+15.19%): Law Enforcement Liability increased ($19,146/+41%), Automobile Liability increased ($7,436/1-+15%), Reduction in VLCT Contribution Credits ($11,177). Pedestrian bridges were needed to be individually listed in our property schedule and have been included on an agreed upon value of on an agreed upon value of $4 million dollars.

Library (+$25,616/4.57%): No significant changes.

Listers (+$13,312 /+7.90%): No significant changes.

Mountain Rescue (+$7,649/+12.95%): Increased part-time pay from $18 to $23 per hour. For officers $30 per hour.

Parks (+$21,965/3.42%): Will continue to share of 40/60% shared Parks/Arena full time employee.

Police (-$54,337/-2.10%): Special Event hours covered have dropped 500 hours against FY 25 $48/hour{-$24K} plus FY 26 increase to $60/hour for Officers at 1,000 hours{+$12K}. Officer cadre mix change to younger officers lowered officers' wages {-$16K}. No longer using or servicing portable radios {-$13K}, replaced with mobile radios.

Public Works Administration ($192,827 /+35.26%): Added an Town Engineer ($109,000 plus benefits), plus additional Outside Professional Services, Traffic Consultant $12,500.

Recreation (-$5,261/-1%): Summer Camp payroll and expenses aligned to meet the lower Revenue projections.

Social Services ($0/0%): FY'25 appropriations have been carried over. The following non-profit has requested increased appropriation,

New Requests or Increase:

New or Increase	Current	Request	$ Change	% Change
Lamoille County Mental Health	5,000	6,000	1,000	20%

Existing: $60,899/0.0% of FY'26 Expenditures Maximum .50%

Available for New Requests: $26,774

Solid Waste ($0/0.00%): No change.

Stowe Arena (+$72,533/+10.66%): Replacing 2 part-time positions with a full-time employee. Will continue to share existing 60/40% employee with Parks Department. This will help with succession planning, and surety of skill and knowledge base related to this operation.

Town Clerk / Treasurer (+$13,142/+3.59%): No significant changes to budget.

Zoning / Planning (+$37,558/+8.36%): Staffing changes.

General Fund Revenues

Accounting (+$2,200/+6.67%): No significant changes

Administration (+$110,030/+11.14%): Short Term Rental registration (+$60,000), Act 68 Collection Agent for State (+$21,441), Delinquent Tax Interest ($14,360), Cell Tower Leases (+$8,793.)

Building & Facilities ($0/0.00%): No significant changes.

Capital: See Separate Letter of Transmittal.

Cemetery (+$0/+0.0%): No significant changes

Debt Management: (+$349 /+.06%): No significant changes

Elections ($0/0%): No significant changes.

Emergency Management ($0/0%): No significant changes.

Fire & Rescue (-$36,351/-9.01%): Pulling back on estimate from FY'25 by 9%, based on new billing rates with lower-than-expected collections based on year-to-date November 2024.

General Government ($0/0%): No significant changes.

Highway (-$10,905 /-4.50%): Highway Block Grants (-$11,005/-5.26%,)

Information Technology ($0/ 0.0%)

Library (+$0/0.0%):

Listers ($0/0.0%): No significant changes.

Mountain Rescue ($0/0%):

Parks (-$6,923 /-18.57%): Field Rental revenue adjusted to align with history.

Police (-$14,820/-9.24%): Special Event coverage reduced by 500 hours, increased rates to $100/hour versus $78/hour in FY 25 to cover increased wages and benefits.

Public Works: (+$28,438/15.55%): Increased allocation of Public Works Director and Assistant Engineer Salary and Benefits to 33% to Water and 33% to Wastewater.

Recreation (-$13,014/-6.43%): To align to lower revenue to match enrollment history.

Stowe Arena (+$49,650 /+15%): Increased revenue during summer season with camps, group events, along with strong growth in Stowe Youth Hockey and Kellian Hockey rentals.

Town Clerk / Treasurer (+$75,135/+16.51%): Recording fees reduced (-$14,000) to align with recent activity. Interest income (+$92,564/37.11%) due to higher interest rates obtained through the Union Bank.

Zoning & Planning (+$30,000/+37.45 %): Conservative alignment with history, activity widely varies year over year.

Local Option Sales Tax: ($0/0.00%):

Surplus Carry Forward ($0/0.00%):

Undesignated Fund Transfer: ($0/0%):

Grand List Growth: ($121,047/+1%) This is the Property Tax Collection impact of 1% growth in the Grand List.

Town of Stowe
FY 2026 Budget Summary

	FY 2026			FY 2025				
Department	**Exp**	**Rev**	**Net**	**Exp**	**Rev**	**Net**	**Net Change $**	**Net Change %**
Accounting	404,620	35,200	369,420	377,936	33,000	344,936	24,484	**7.1%**
Administration	735,076	1,097,529	(362,453)	649,992	987,499	(337,507)	(24,946)	**7.4%**
Buildings & Grounds	607,984	-	607,984	573,347	-	573,347	34,637	**6.0%**
Cemetery Commission	26,200	1,200	25,000	24,700	1,200	23,500	1,500	**6.4%**
Community Affairs	158,249	-	158,249	158,249	-	158,249	-	
Debt Management	1,249,135	555,519	693,616	1,296,354	555,170	741,184	(47,568)	**-6.4%**
Elections	3,676	-	3,676	3,666	-	3,666	10	**0.3%**
Emergency Management	9,200	-	9,200	9,200	-	9,200	-	
Fire & Rescue	2,248,857	367,000	1,881,857	2,113,882	403,351	1,710,531	171,326	**10.0%**
General Government	796,327	-	796,327	736,459	-	736,459	59,868	**8.1%**
Highway	2,964,503	231,420	2,733,083	2,888,401	242,325	2,646,076	87,007	**3.3%**
Information Technology	457,713	-	457,713	470,097	-	470,097	(12,384)	**-2.6%**
Insurance	327,095	-	327,095	283,959	-	283,959	43,136	**15.2%**
Library	586,438	3,680	582,758	560,822	3,680	557,142	25,616	**4.6%**
Listers	181,840	4,600	177,240	168,528	4,600	163,928	13,312	**8.1%**
Mountain Rescue	66,721	-	66,721	59,072	-	59,072	7,649	**12.9%**
Parks	665,119	30,348	634,771	643,154	37,270	605,884	28,887	**4.8%**
Police	2,501,314	145,520	2,355,794	2,555,651	160,340	2,395,311	(39,517)	**-1.6%**
Public Works - Administration	739,755	211,320	528,435	546,928	182,882	364,046	164,389	**45.2%**
Recreation	521,301	189,267	332,034	526,562	202,280	324,282	7,752	**2.4%**
Solid Waste	602	-	602	602	-	602	-	
Stowe Arena	753,208	379,407	373,801	680,675	329,757	350,918	22,883	**6.5%**
Town Clerk & Treasurer	378,980	530,300	(151,320)	365,838	455,165	(89,327)	(61,993)	**69.4%**
Zoning & Planning	486,847	110,100	376,747	449,289	80,100	369,189	7,558	**2.0%**
Local Option Sales Tax	-	1,055,752	(1,055,752)	-	1,055,752	(1,055,752)	-	
Surplus Carryover	-	350,000	(350,000)	-	350,000	(350,000)	-	
			-			-	-	
Total Budget	**17,520,760**	**5,298,162**	**12,222,598**	**16,773,363**	**5,084,371**	**11,688,992**	**533,606**	**4.57%**
FY26 Grand List			**$ 53,716,297**			**53,184,452**	**531,845**	**1.00%**
Tax Rate			**$ 0.2275**			**$ 0.2198**	**$ 0.0078**	**3.53%**

	FY 2025 Actual	FY 2026 COLA 3.5%
Amount to Raise in Property Taxes	$ 11,688,992	$ 12,222,598
Grand List Growth 1%	53,184,452	53,716,297
Municipal Tax Rate	$ 0.2198	$ 0.2275
YOY Change		$ 0.0078
Added Tax Per Grand List Value		
House Value times Change in Tax Rate		
$ 100,000		$ 8
$ 200,000		$ 16
$ 300,000		$ 23
$ 400,000		$ 31
$ 500,000		$ 39
$ 600,000		$ 47
$ 700,000		$ 54
$ 800,000		$ 62
$ 900,000		$ 70
$ 1,000,000		$ 78

Town of Stowe Undesignated Surplus & Cash Flow Use

Fiscal Year	General Fund Undesignated Surplus	Expenditures	Undesignated Surplus % of Expenditures	Cash Flow Use 2 Months	Undesignated Surplus Months on Hand
2024 Internal	2,606,982	16,685,251	15.6%	(1,730,997)	3.01
2023 Audited	1,546,898	14,183,074	10.9%	(1,793,758)	1.72
2022 Audited	1,368,058	12,909,057	10.6%	(1,703,398)	1.61
2021 Audited	852,508	12,675,620	6.7%	(1,809,411)	0.94
2020 Audited	584,730	12,029,084	4.9%	(1,937,321)	0.60
2019 Audited	568,680	11,867,275	4.8%	(1,728,975)	0.66
2018 Audited	447,469	11,575,660	3.9%	(2,013,066)	0.44

Audited

Internal

Undesignated Surplus FY 25	2,606,982
Undesignated Surplus FY 24	1,546,898
Increase Year over Year	1,060,084

FY 2024	Sales Tax	578,249
	Interest Income	433,643
	Above Budget	1,011,892

The increase in undesignated surplus from FY 23 to FY 24 is the result of conservative budgeting of Sales Tax and Interest Income in FY 24. The Sales tax for FY 25 and FY 26 are budgeted at $1,000,000, up from $700,000 in FY 24. Interest rates have been budgeted at a 3% annual rate, the Town is currently receiving 4.9% interest on FDIC insured balances at Union Bank, until September 2025.

Undesignated Surplus FY 25	2,606,982
Average Cash Flow Use 2 Months	(1,816,704)

The current undesignated surplus for the General Fund is higher than the average 2 month cash flow needs.

TOWN OF STOWE, VERMONT
FORM V
FY 26 BUDGET WORKSHEET

Department:	Accounting	Expense Code	Revenue Code	Revenue Code	Revenue Code	Expense Code
		100-3750	**100-29**	**100-226**		100-4000
Submitted By:	Cindy Fuller	**FY 2026 Budget**				
		Finance				
Total Expenditures Requested:		**$ 404,620**		**CPI Index**	**3.50%**	
Total Revenues Projected:		**$ 35,200**				
Net Cost of Department:		**$ 369,420**				

5 Form II & III

Do not change 7 8 9 10 11 7 Form I

Budget Numbers	Expense Description	FY 23 Budget	FY 23 Actual	FY 24 Budget	FY 24 Actual	FY 25 Budget	FY 26 Budget Request	FY 25- FY 26 $ Increase (Decrease)	FY 25- FY 26 % Increase (Decrease)
100-3750-10.02	Finance Manager's Salary	99,940	100,368	110,044	109,078	113,016	**119,461**	6,445	5.70%
100-3750-10.03	Staff Wages	143,283	141,228	154,984	155,414	163,266	**174,909**	11,643	7.13%
100-3750-10.99	FEMA Claim - DAC	-	-	-	-	-	**-**	-	
100-3750-11.00	Staff overtime	-	-	-	-	-	**-**	-	
100-3750-12.00	Benefit Pay	400	539	400	200	400	**400**	-	0.00%
100-3750-13.00	Pension	25,824	26,287	28,135	28,744	29,328	**31,246**	1,918	6.54%
100-3750-14.00	Worker's Compensation Ins.	1,127	1,101	1,312	1,688	2,214	**2,409**	195	8.80%
100-3750-15.00	Unemployment Insurance	781	654	753	673	746	**630**	(116)	-15.49%
100-3750-16.00	FICA	18,637	18,537	20,305	20,290	21,166	**22,550**	1,384	6.54%
100-3750-16.50	Child Care Contribution	-	-	-	22	-	**1,297**	1,297	
100-3750-17.00	Health Insurance	26,580	27,836	30,678	30,495	31,863	**34,864**	3,001	9.42%
100-3750-18.00	Life & Disability Insurance	2,124	2,107	2,144	2,084	2,120	**2,256**	136	6.40%
100-3750-19.00	Dental Insurance	1,267	1,457	1,665	1,647	1,665	**1,780**	115	6.92%
100-3750-20.00	Office Expense	1,559	4,036	1,665	2,117	2,686	**2,582**	(104)	-3.87%
100-3750-24.00	Bank Fees	1,020	1,020	1,020	995	1,020	**1,020**	-	0.00%
100-3750-24.50	Penalties & Fees	-	(201)	-	1	-	**-**	-	
100-3750-35.00	Postage	2,036	1,856	1,958	2,851	2,735	**3,296**	561	20.50%
100-3750-40.00	Training & Development	419	89	419	76	110	**110**	-	0.00%
100-3750-45.00	Dues & Membership Fees	60	-	60	-	-	**-**	-	
100-3750-58.00	Miscellaneous Expense	-	-	-	-	-	**-**	-	
100-3750-60.00	Professional Services	5,000	5,077	5,000	5,425	5,600	**5,810**	210	3.75%
	Total Finance	**330,057**	**331,991**	**360,542**	**361,801**	**377,935**	**404,620**	**26,685**	**7.06%**
	Total Finance	**330,057**	**331,991**	**360,542**	**361,801**	**377,935**	**404,620**	**26,685**	7.06%
	Total Operating Expenses	**330,057**	**331,991**	**360,542**	**361,801**	**377,935**	**404,620**	**26,685**	**7.06%**

			Budget	Actual	Difference	% Difference
$ -	**$ -**	**FY24**	$ 360,542	$ 361,801	(1,259)	-0.35%
$ -	**$ -**	**FY23**	$ 330,057	$ 331,991	(1,934)	-0.59%
		FY22	$ 312,480	$ 314,215	(1,735)	-0.56%
		FY21	$ 300,014	$ 305,023	(5,009)	-1.67%
		Average:	**325,773**	**328,258**	**(2,484)**	-0.76%

Budget Numbers	Revenue Description	FY 23 Budget	FY 23 Actual	FY 24 Budget	FY 24 Actual	FY 25 Budget	FY 26 Budget Request	FY 25- FY 26 $ Increase (Decrease)	FY 25- FY 26 % Increase (Decrease)
100-2922-00.00	Miscellaneous	-	568	-	743	-	-	-	
100-2927-00.00	Sewer Administration	14,800	14,800	15,400	15,400	16,500	17,600	1,100	6.67%
100-2929-00.00	Water Administration	14,800	14,800	15,400	15,400	16,500	17,600	1,100	6.67%
100-2936-00.00	Miscellaneous	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
	Total Base Budget	**29,600**	**30,168**	**30,800**	**31,543**	**33,000**	**35,200**	**2,200**	6.67%
	Total Expanded Budget	**-**	**-**	**-**		**-**			
	Total Operating Revenues	**29,600**	**30,168**	**30,800**	**31,543**	**33,000**	**35,200**	**2,200**	**6.67%**
	Net Cost by Year	**300,457**	**301,823**	**329,742**	**330,258**	**344,935**	**369,420**	**24,485**	**7.10%**

			Budget	Actual	Difference	% Difference
-	0	**FY24**	30,800	31,543	743	2.41%
-	0	**FY23**	29,600	30,168	568	1.92%
		FY22	20,000	20,000	-	0.00%
		FY21	20,000	20,000	-	0.00%
		Average:	**25,100**	**25,428**	**328**	**1%**

TOWN OF STOWE, VERMONT
FORM V
FY 16 BUDGET WORKSHEET

TOWN OF STOWE, VERMONT
FORM V
FY 26 BUDGET WORKSHEET

Department:	Adminstration	Expense Code	Revenue Code	Revenue Code	Revenue Code
		100-3210	100-20		
Submitted By:	Charles Safford				
		FY 2026 Budget			
Total Expenditures Requested:		**$ 735,076**		**CPI Index**	**3.50%**
Total Revenues Projected:		**$ 1,097,529**			
Net Cost(Revenue) of Department:		**$ (362,453)**			

							5	Form II & III	
	Do not change	7	8	9	10	11	12	Form I	
Budget Numbers	**Expense Description**	**FY 23 Budget**	**FY 23 Actual**	**FY 24 Budget**	**FY 24 Actual**	**FY 25 Budget**	**FY 26 Budget Request**	**FY 25- FY 26 $ Increase (Decrease)**	**FY 25- FY 26 % Increase (Decrease)**
100-3210-10.00	Selectboard Salaries	15,000	15,000	15,000	15,000	20,000	20,000	-	0.00%
100-3210-10.01	Town Manager's Salary	134,227	135,734	143,616	145,519	144,963	152,405	7,442	5.13%
100-3210-10.03	HR Director Salary	75,336	75,864	88,683	88,729	92,261	97,669	5,408	5.86%
100-3210-10.04	Assistant Town Manager	-	-	-	43,936	83,801	90,498	6,697	7.99%
100-3210-10.02	Staff Wages	60,710	59,966	66,170	20,665	-	-	-	
100-3210-11.00	Staff Overtime Pay	1,830	1,098	1,276	-	-	-	-	
100-3210-12.00	Benefit Pay	600	-	600	400	600	600	-	0.00%
	Payroll	**287,703**	**287,662**	**315,345**	**314,250**	**341,625**	**361,172**	**19,547**	**5.72%**
100-3210-13.00	Pension	28,906	29,169	31,837	29,943	34,344	36,164	1,820	5.30%
100-3210-14.00	Worker's Compensation Ins.	1,262	1,203	1,484	1,738	2,593	2,788	195	7.52%
100-3210-15.00	Unemployment Insurance	1,033	724	1,032	795	1,007	914	(93)	-9.19%
100-3210-16.00	FICA	22,009	21,501	24,124	23,522	25,934	27,630	1,696	6.54%
100-3210-16.50	Child Care Contribution	-	-	-	44	-	1,589	1,589	
100-3210-17.00	Health Insurance	89,500	92,267	104,948	85,171	88,789	106,138	17,349	19.54%
100-3210-18.00	Life & Disability Insurance	2,215	2,080	2,349	1,959	2,269	2,276	7	0.31%
100-3210-19.00	Dental Insurance	4,497	4,411	4,542	3,435	3,839	4,106	267	6.95%
	Benefits	**149,422**	**151,355**	**170,316**	**146,606**	**158,775**	**181,605**	**22,830**	**14.38%**
100-3210-20.00	Office Expense	4,415	7,243	2,183	4,793	3,128	2,112	(1,016)	-32.48%
100-3210-30.00	Advertising	1,800	3,606	2,200	1,438	2,200	2,200	-	0.00%
100-3210-35.00	Postage	1,638	1,657	1,638	1,354	1,642	1,342	(300)	-18.27%
100-3210-40.00	Training & Staff Development	5,425	4,123	9,125	12,663	10,950	11,000	50	0.46%
100-3210-40.10	Town Training	10,000	-	5,000	3,000	5,000	-	(5,000)	-100.00%
100-3210-45.00	Dues & Membership Fees	1,085	1,626	1,390	2,075	1,350	2,044	694	51.41%
100-3210-57.00	Village Decorations	3,415	3,408	3,965	4,753	3,965	3,965	-	0.00%
100-3210-58.00	Miscellaneous Expense	300	-	-	248	-	-	-	
100-3210-60.00	Professional Services	13,142	6,830	13,118	4,029	9,218	2,278	(6,940)	-75.29%
100-3210-60.10	Energy Committee	2,000	(183)	2,000	895	2,000	2,000	-	0.00%
100-3210-60.20	Short Term Rental Expense	-	-	-	-	-	38,000	38,000	
100-3210-61.00	Legal Services	41,750	56,174	45,000	100,861	51,000	60,000	9,000	17.65%
100-3210-61.01	Audit	47,325	45,905	49,200	38,523	38,750	40,273	1,523	3.93%
100-3210-62.01	Town Report Printing	2,700	3,266	3,150	3,460	3,500	3,000	(500)	-14.29%
100-3210-67.00	Tower Lease Electric	1,892	1,616	2,271	1,946	2,136	1,820	(316)	-14.79%
100-3210-68.00	Copy Machine Expense	1,000	1,792	1,320	1,623	1,860	1,765	(95)	-5.11%
100-3210-79.00	Contingency	133,000	23,557	10,000	33,942	10,000	20,000	10,000	100.00%
100-3210-84.00	Vehicle Expenses	500	438	500	-	500	500	-	0.00%
100-3210-84.10	Vehicle Fuel Expense	16	-	15	-	13	-	(13)	-100.00%
100-3210-95.00	Insurance Repairs	-	-	-	-	-	-	-	
	Operating Expenses	**271,403**	**161,057**	**152,075**	**215,604**	**147,212**	**192,299**	**45,087**	**30.63%**
	Total Base Budget	**708,528**	**600,074**	**637,736**	**676,460**	**647,612**	**735,076**	**87,464**	13.51%
	Total Expanded Budget	**-**	**-**	**-**		**-**			
	Total Operating Expenses	**708,528**	**600,074**	**637,736**	**676,460**	**647,612**	**735,076**	**87,464**	**13.51%**

			Budget	**Actual**	**Difference**	**% Difference**
$ -	**$ -**	**FY24**	$ 637,736	$ 676,460	(38,724)	-6.07%
$ -	**$ -**	**FY23**	$ 708,528	$ 600,074	108,454	15.31%
		FY22	$ 430,932	$ 458,706	(27,774)	-6.45%
95801		**FY21**	$ 420,611	$ 437,722	(17,111)	-4.07%
		Average:	**549,452**	**543,240**	**6,211**	1.13%

TOWN OF STOWE, VERMONT
FORM V
FY 16 BUDGET WORKSHEET

TOWN OF STOWE, VERMONT
FORM V
FY 26 BUDGET WORKSHEET

Department:	Adminstration	Expense Code	Revenue Code	Revenue Code	Revenue Code
		100-3210	100-20		
Submitted By:	Charles Safford				
		FY 2026 Budget			
Total Expenditures Requested:		$ 735,076		CPI Index	3.50%
Total Revenues Projected:		$ 1,097,529			
Net Cost(Revenue) of Department:		$ (362,453)			

							5	Form II & III
	Do not change	7	8	9	10	11	12	Form I

Budget Numbers	Expense Description	FY 23 Budget	FY 23 Actual	FY 24 Budget	FY 24 Actual	FY 25 Budget	FY 26 Budget Request	FY 25- FY 26 $ Increase (Decrease)	FY 25- FY 26 % Increase (Decrease)
Budget Numbers	**Revenue Description**	**FY 23 Budget**	**FY 23 Actual**	**FY 24 Budget**	**FY 24 Actual**	**FY 25 Budget**	**FY 26 Budget Request**	**FY 25- FY 26 $ Increase (Decrease)**	**FY 25- FY 26 % Increase (Decrease)**
100-2002-00.00	State Land Use Reimburse.	359,295	360,289	358,602	376,517	376,517	386,252	9,735	2.59%
100-2029-00.00	Current Use With. Penalty	-	-	-	-	-	-	-	
100-2031-00.00	Delinq Interest	186,070	185,299	195,849	244,497	202,460	216,820	14,360	7.09%
100-2032-00.00	Tax Abatements	-	(8,491)	-	(3,144)	-	-	-	
100-2034-00.00	Miscellaneous	3,141	2,699	2,275	3,289	2,750	3,475	725	26.36%
100-2034-02.00	State Grandlist Settlement	-	-	-	-	-	-	-	
100-2034-03.00	Forfeiture Income	-	1,344	-	-	-	-	-	
100-2035-00.00	Electric Dept Pilot	42,000	42,000	42,000	42,000	42,000	42,000	-	0.00%
100-2036-00.00	ANR Pilot	103,341	104,674	103,341	104,674	104,674	104,674	-	0.00%
100-2037-00.00	State Pilot Reimbursement	18,297	20,275	20,582	19,967	21,171	17,697	(3,474)	-16.41%
100-2038-00.00	Act 68 Collection Agent for State	92,181	94,829	97,518	109,334	109,334	130,775	21,441	19.61%
100-2039-00.00	Sewer Administration	7,000	7,000	7,000	7,000	7,000	7,000	-	0.00%
100-2050-00.00	Water Administration	7,000	7,000	7,000	7,000	7,000	7,000	-	0.00%
100-2051-00.00	Wireless Lease - Fire Bldg	85,603	77,884	79,969	86,388	71,689	80,482	8,793	12.27%
100-2051-00.01	Solar Array Lease - Pit	14,956	14,956	15,285	15,285	15,622	15,966	344	2.20%
100-2051-50.00	Interest Revenue -87 Cell	-	25,380	19,841	19,790	17,682	15,389	(2,293)	-12.97%
100-2051-50.01	Interest Revenue -87 SA	-	-	-	-	-	-	-	
100-2053-00.00	Sewer Payment-Audit	4,800	4,800	5,000	5,000	4,800	5,000	200	4.17%
100-2054-00.00	Water Payment-Audit	4,800	4,800	5,000	5,000	4,800	5,000	200	4.17%
100-2055-00.00	STR Registration	-	-	-	-	-	60,000	60,000	
	Total Base Budget	**928,484**	**944,737**	**959,262**	**1,042,596**	**987,499**	**1,097,529**	**110,030**	11.14%
	Total Expanded Budget	**-**	**-**	**-**		**-**			
	Total Operating Revenues	**928,484**	**944,737**	**959,262**	**1,042,596**	**987,499**	**1,097,529**	**110,030**	**11.14%**
	Net Revenue {Cost) by Year	**(219,956)**	**(344,663)**	**(321,526)**	**(366,136)**	**(339,887)**	**(362,453)**	**22,566**	**-6.64%**

			Budget	Actual	Difference	% Difference
-	0	**FY24**	959,262	1,042,596	83,334	8.69%
-	0	**FY23**	928,484	944,737	16,253	1.75%
		FY22	876,977	957,031	80,054	9.13%
		FY21	851,171	948,076	96,905	11.38%
		Average:	**903,974**	**973,110**	**69,137**	**8%**

TOWN OF STOWE, VERMONT

FORM V

FY 26 BUDGET WORKSHEET

Department: Buildings & Facilities — Expense Code: **100-5201**

Submitted By: Chris Jolly

FY 2026 Budget

Total Expenditures Requested: $ 607,984 — CPI-U 3.50%

Total Revenues Projected: $ -

Net Cost of Department: $ 607,984 — 5 Form II & III

Do not change — 7 | 8 | 9 | 10 | 11 | 12 Form I

Budget Numbers	Expense Description	FY 23 Budget	FY 23 Actual	FY 24 Budget	FY 24 Actual	FY 25 Budget	FY 26 Budget Request	FY 25- FY 26 $ Increase (Decrease)	FY 25- FY 26 % Increase (Decrease)
100-5201-10.02	Custodian - Public Safety	32,016	28,057	32,246	29,143	33,194	**35,814**	2,620	7.89%
100-5201-10.03	Custodian - Akeley Building	21,344	18,705	21,497	19,429	22,130	**23,876**	1,746	7.89%
100-5201-10.04	Part Time Custodial/Library	15,600	14,332	18,000	19,155	21,060	**24,219**	3,159	15.00%
100-5201-10.05	Part Time Custodial/Rec Center	1,300	3,100	2,040	966	2,080	**2,392**	312	15.00%
100-5201-11.00	Staff Overtime Pay	-	-	-	193	-	**-**	-	
	Payroll - Custodial	**70,260**	**64,194**	**73,783**	**68,886**	**78,464**	**86,301**	**7,837**	**9.99%**
100-5201-12.00	Benefit Pay	200	-	200	-	200	**200**	-	0.00%
100-5201-13.00	Pension	5,126	4,005	5,167	5,169	5,334	**5,714**	380	7.13%
100-5201-14.00	Worker's Compensation Ins.	5,197	1,360	5,273	1,861	6,208	**6,454**	246	3.96%
100-5201-15.00	Unemployment Insurance	845	187	637	289	624	**539**	(85)	-13.59%
100-5201-16.00	FICA	8,970	6,560	5,660	5,254	6,018	**6,617**	599	9.96%
100-5201-16.50	Child Care Contribution	-	-	-	6	-	**381**	381	
100-5201-17.00	Health Insurance	29,833	6,804	12,004	13,048	13,734	**13,867**	133	0.97%
100-5201-18.00	Life & Disability Insurance	498	414	557	556	569	**587**	18	3.21%
100-5201-19.00	Dental Insurance	1,799	183	512	422	512	**456**	(56)	-10.86%
	Benefits Custodial	**52,468**	**19,513**	**30,010**	**26,605**	**33,199**	**34,816**	**1,617**	**4.87%**
100-5201-22.00	Custodial Supplies	14,436	15,449	16,596	17,354	15,356	**15,380**	24	0.16%
100-5201-23.00	Uniforms	525	450	525	1,281	350	**350**	-	0.00%
100-5201-40.00	Training & Development	-	726	-	130	-	**-**	-	
	Custodial Expenses	**14,961**	**16,624**	**17,121**	**18,765**	**15,706**	**15,730**	**24**	**0.15%**
100-5201-63.00	Water Expense	7,434	6,317	7,049	5,453	5,862	**6,011**	149	2.54%
100-5201-64.00	Sewer Expense	5,328	7,040	5,892	7,858	8,075	**9,003**	928	11.49%
100-5201-65.00	Electricity Expense	94,618	105,903	112,452	110,384	109,362	**111,479**	2,117	1.94%
100-5201-66.00	Heating Expense	58,690	71,209	93,159	60,904	64,700	**66,965**	2,265	3.50%
	Utilities	**166,070**	**190,470**	**218,552**	**184,598**	**187,999**	**193,458**	**5,459**	**2.90%**
100-5201-67.10	Generators Maintenance		1,636		1,039	1,896	**1,855**	(41)	-2.16%
100-5201-67.15	Fire Alarms & Extinquishers		4,746		4,414	5,390	**5,690**	300	5.57%
100-5201-67.20	Overhead Doors Maintenance		5,292		16,588	9,200	**9,200**	-	0.00%
100-5201-67.25	Solid Waste Disposal		12,711		12,080	14,499	**20,934**	6,435	44.38%
100-5201-67.30	Electrical Maintenance		10,222		31,854	8,790	**8,790**	-	0.00%
100-5201-67.35	Plumbing Maintenance		14,932		15,778	9,650	**9,650**	-	0.00%
100-5201-67.40	Sprinkler Systems		1,088		6,522	2,200	**2,200**	-	0.00%
100-5201-67.45	Elevator Maintenance		4,579		3,129	4,762	**5,062**	300	6.30%
100-5201-67.50	Heating System Maintenance		4,559		4,800	10,650	**10,650**	-	0.00%
100-5201-67.55	Stormwater Systems		258		7,874	12,000	**12,000**	-	0.00%
100-5201-67.60	HVAC Systems		24,692		27,787	19,450	**25,450**	6,000	30.85%
100-5201-67.65	Pest Control		2,375		2,058	1,510	**3,050**	1,540	101.99%
100-5201-67.70	Painting & Power Wash		4,875		-	5,200	**5,200**	-	0.00%
100-5201-67.75	Gutters & Window Washing		-		-	2,000	**2,000**	-	0.00%
100-5201-67.80	Carpet & Floors Cleaning		3,074		6,225	2,300	**2,300**	-	0.00%
100-5201-67.85	Other Maintenance		19,699		11,726	14,600	**14,600**	-	0.00%
100-5201-67.90	Capital Building Projects		-		-	26,000	**26,000**	-	0.00%
100-5201-67.02	**Building Maintenance & Repairs**	**111,077**	**114,737**	**114,444**	**151,873**	**150,097**	**164,631**	**14,534**	**9.68%**

TOWN OF STOWE, VERMONT

FORM V

FY 26 BUDGET WORKSHEET

Department: Buildings & Facilities — Expense Code **100-5201**

Submitted By: Chris Jolly

	FY 2026 Budget		
Total Expenditures Requested:	**$ 607,984**	**CPI-U**	**3.50%**
Total Revenues Projected:	**$ -**		
Net Cost of Department:	**$ 607,984**		

Do not change 7 8 9 10 11 12 (**5** Form II & III; 12 Form I)

Budget Numbers	Expense Description	FY 23 Budget	FY 23 Actual	FY 24 Budget	FY 24 Actual	FY 25 Budget	FY 26 Budget Request	FY 25- FY 26 $ Increase (Decrease)	FY 25- FY 26 % Increase (Decrease)
100-5201-67.09	**GMI Public Restrooms**	28,792	28,961	29,422	29,664	30,000	**32,000**	2,000	6.67%
100-5201-67.12	**SAA Public Restrooms**	28,000	28,000	28,000	28,000	30,000	**32,000**	2,000	6.67%
100-5201-68.00	**Town Clock Expense**	1,375	2,300	1,461	2,496	900	**1,320**	420	46.67%
	Facility Support	**58,167**	**59,262**	**58,883**	**60,159**	**60,900**	**65,320**	**4,420**	**7.26%**
100-5202-67.00	**Helen Day Arts Center**	23,000	22,929	27,884	21,225	26,786	**26,510**	(276)	-1.03%
100-5202-67.01	**Historical Society**	5,000	4,703	5,305	4,568	4,990	**5,179**	189	3.79%
100-5202-67.02	**Ski Museum**	17,000	13,586	16,167	17,944	14,206	**15,039**	833	5.86%
100-5202-67.03	**Akeley Theatre**	1,000	10,377	1,000	-	1,000	**1,000**	-	0.00%
100-5202-67.04	**Helen Day Gazebo**	-	-	-	-	-	**-**	-	
100-5202-67.05	**Mayo Farm Barn**	-	3,685	-	90	-	**-**	-	
100-5202-67.06	**Wade Barn**	-	361	-	-	-	**-**	-	
	Cultural Campus	**46,000**	**55,642**	**50,356**	**43,827**	**46,982**	**47,728**	**746**	**1.59%**
	Total Operating Expenses	**519,003**	**520,441**	**563,149**	**554,712**	**573,347**	**607,984**	**34,637**	**6.04%**

To: Selectboard
From: Charles Safford, Town Manager
Date: December 23, 2024
Re: Capital Plan Letter of Transmittal

The Town received $1,580,846 in local option rooms, meals & alcohol taxes in FY'24 and over the last three completed fiscal years the average is $1,531,835. Finance is estimating $1.5 million in new local option tax revenue for FY'26. Of this $350,000 has been earmarked for Stowe Arena debt and the annual debt payment for the overhead utility line is estimated at $201,327. This is estimated to leave in new revenue $948,673 for FY'26. Added to the unallocated capital reserves of $910,881, as of November 2024, this is anticipated to leave $1,859,554 of unallocated capital reserves at the end of FY'26.

The proposed FY'26 projects are as follows:

• Structural Inspection/Assessment of Rec Path Bridges	$ 75,000
• Parker Barn – Preliminary Design/Permitting for Structural Rehabilitation	$ 85,000
• Reconstruction of Cemetery Road Bridge	$ 425,000
• FEMA Flood Mitigation Projects Cost/Benefit and Hydraulic Analysis (Luce Hill Bridge $35,000 and North Hollow Road Bridge/Upper Hollow Road Culvert $50,000)	$ 90,000
• Moscow Playground Design & Permitting	$ 10,000
• Cemetery Management Software	$ 30,000
• Public Safety Communication Systems Phase 2	$ 183,993
• Memorial Park Preliminary Design and Permitting***	$ 320,000
TOTAL:	**$1,218,993**

The proposed FY'27 projects are as follows:

• Moscow Playground Build	$ 65,000
TOTAL:	**$ 65,000**

- *****Enclosed is a memo from the Recreation Commission advocating for the advancement of the Memorial Park Preliminary Design and Permitting project.**
- **Completing the proposed capital projects in a given year is not achievable. If approved the Selectboard is essentially earmarking money.**
- **In accordance with the Selectboard's Capital Policy (click here to open capital policy), some projects are done in multiple phases to help refine the project elements/cost and provide surety of being able to advance the project prior to an implantation phase.**
- **It should be noted that Public Works is developing a capital project for future consideration to replace the water main on Depot Street, reconstruct the subservice of the road, and make storm water improvements. The water main replacement will be out of the Water Fund Capital Reserve and the road reconstruction and storm water improvements will be out of the General Fund Capital Reserve.**
- **The Selectboard should also maintain unallocated reserves for unanticipated emergencies.**

FR: Recreation Commission, Town of Stowe, VT
TO: Stowe Selectboard
RE: Memorial Park
Subject: Funding for FY 2026
Date: December 18, 2024

Dear Stowe Selectboard Members,

On Tuesday night, December 17th, 2024, The Recreation Commission met for a special, warned meeting to discuss funding for Memorial Park. On a motion made by Brett Loomis, seconded by Deb Drinkwater, the following recommendation passed without opposition:

We, The Recreation Commission, recommend that the Selectboard advance capital funding for Memorial Park Preliminary Design and Permitting for the FY'26 budget, in the amount of $320,000.

As you prepare a new budget and weigh priorities, we unanimously agree that Memorial Park should not be pushed to the FY '27 fiscal year. The Recreation Commission is committed to a long-term solution to address concern regarding the current state of Memorial Park. Our concern aligns with visions set forth in Stowe Town Plans dating back to 2005, all of which list revitalizing Memorial Park annually up to current year, as well as the Ten-Year Recreation Plan that started in 2020 by a vote of the Recreation Commission and as detailed in subsequent annual Town Plans.

By voting to restore the funding for the upcoming fiscal year, the Selectboard would be taking action to protect Memorial Park as a vital community resource for the enjoyment of the local community, as well as visitors.

By serving on the Recreation Commission, we, the undersigned Commission members, willingly give our time unselfishly with the understanding and trust that our work is purposeful. In accordance with Duties and Responsibilities of Recreation Commission we note the 5th resolution in our founding documents that:

> 5. The Recreation Commission is encouraged to make recommendations and support funding requests as they may pertain to annual operating budget appropriations, multiyear improvement plans, long-term planning for facility development and the acquisition of Town-owned parks and recreation resources, in a manner that is

consistent with the goals and objectives of the Recreation Master Plan. The Commission should also provide assistance in the pursuit of available grant funds.

Memorial Park should function as the heart of community activities in Stowe. Continued inaction from the Selectboard places the park and the Town Recreation Department in a position where it will not be able to offer the quality recreational amenities and activities that a world class town such as Stowe should be willing and able to provide to its residents and visitors.

Currently, as any parent will tell you, the flow of traffic is unsafe. Baseball teams arrive to find perpetually sodden fields that are unplayable. The tennis and pickleball courts are in such disrepair that clubs seek alternate venues to prioritize player safety on courts that are best described as ankle breakers. There is a need for a second playground that is available during school hours, and the existing playground is aging and in poor site conditions with frequent flooding and high-water table. The Gale Center has been in need of renovation for 20+ years; the cost to do so will only increase

A vision for a modernized Memorial Park includes an emphasis on circulation, wayfinding, and safety improvements to park properties that facilitate and promote pedestrian and bicycle modes of circulation. Most of the improvements recommended are geared toward community, recreation, park, and leisure uses.

Our next steps as a committee will be to solicit broad-based community input via work sessions, open houses, and park user questionnaires. We will also welcome opportunities to assist the Town with finding alternate sources of funding including grants, as well as public and private partnerships.

We, the Stowe Recreation Commission, hope that the Selecboard will support our request to advance Phase 2 for Memorial Park in the FY'26 budget in order to keep the project on track to begin at a time when debt retirement will be opportune.

Respectfully Submitted,

Undersigned individual committee member names and signature

Forrest Skinners
Lyn Goldsmith
Jared Annello
Brett Loomis
Deb Drinkwater Deborah Drinkwater
Bill Scudder
RYAN THIBAULT

Town of Stowe, Vermont
Form VI
FY 26 Capital Project Information Sheet

Department: Public Works Administration
Submitted By: Harry Shepard
Project: Structural Inspection and Assessment-Rec Path Bridges

Project Description: Retain Structrual Engineering consultant to undertake visual inspection and assessment of existing strcutural condition of 11 Rec Path bridges.

Basis of Request (check all that apply):

Legal Requirement?		Asset Maint/Replacement?	x	Growth Related Need?	
Health or Safety Issue?	x	Economic Development?		Service Enhancement?	
Is it supported by the Town Plan?		Cost Savings/Payback?		Other?	

Additional Comments: Recent indications of hand sized perforations caused by entrapped moisture related deterioration to lateral force resisting system elements is addequate cause for a detailed inspection of these strucures, which are approaching 40 years old.

ESTIMATED EXPENDITURES BY FISCAL YEAR

Project Cost & Schedule	**Previously Set**	**FY26**		**FY27**	**FY28**	**FY29**	**FY30**	**FY31**
Planning & Engineering	$ -	$ -	$ 75,000	$ -	$ -	$ -	$ -	$ -
Land & Easements	$ -	$ -		$ -	$ -	$ -	$ -	$ -
Construction	$ -	$ -		$ -	$ -	$ -	$ -	$ -
Equipment Purchase	$ -	$ -		$ -	$ -	$ -	$ -	$ -
Other Costs	$ -	$ -		$ -	$ -	$ -	$ -	$ -
Total	$ -	$ -	$ 75,000	$ -	$ -	$ -	$ -	$ -

Proposed Financing	FY26	FY27	FY28	Percentage
General Fund	$ 75,000			100%
Equipment Fund	$ -	$ -	$ -	0%
Federal Aid	$ -	$ -	$ -	0%
State Aid	$ -	$ -	$ -	0%
Other	$ -	$ -	$ -	0%
Total	$ 75,000	$ -	$ -	100%

Estimated annual impact on operating budg $-
Explanation:

Estimated life of asset in years:

Town of Stowe, Vermont
Form VI
FY 26 Capital Project Information Sheet

Department: Public Works Administration
Submitted By: Harry Shepard
Project: Parker Barn Rehabiltation

Project Description: Phase 1-Preliminary Design and Permitting for Improvements to Parker Barn-Foundations and Structural Rehabilitions.

Basis of Request (check all that apply):

Legal Requirement?		Asset Maint/Replacement?	x	Growth Related Need?	
Health or Safety Issue?	x	Economic Development?		Service Enhancement?	x
Is it supported by the Town Plan?		Cost Savings/Payback?		Other?	x

Additional Comments: Existing foundations in near state of collapse. Propose site modifications to install a new foundation suitable for seasonal equipment storage with relocated existing barn superstructure to be rehabilitated. Prelim Design and Permitting suitable for cost estimate for final bid documents and construction.

ESTIMATED EXPENDITURES BY FISCAL YEAR

Project Cost & Schedule	Previously Set Aside	FY26	FY27	FY28	FY29	FY30	FY31
Architectural & Engineering		$ 85,000			$ -	$ -	$ -
Land & Easements	$ -				$ -	$ -	$ -
Construction	$ -				$ -	$ -	$ -
Equipment Purchase	$ -				$ -	$ -	$ -
Other Costs	$ -		$ -	$ -	$ -	$ -	$ -
Total	$ -	$ 85,000	$ -	$ -	$ -	$ -	$ -

Proposed Financing	FY26	FY27	FY28	Percentage
General Fund	$ 85,000	$ -	$ -	100%
Equipment Fund	$ -			0%
Federal Aid				0%
State Aid	$ -			0%
Other	$ -			0%
Total	$ 85,000	$ -	$ -	100%

Estimated annual impact on operating budget:
Explanation:

Estimated life of asset in years: 30 years

Town of Stowe, Vermont
Form VI
FY 26 Capital Project Information Sheet

Department: Public Works Administration
Submitted By: Harry Shepard
Project: Cemetery Road Bridge

Project Description: Reconstrcution of bridge over North Branch at Riverside Cemetery. Active foundation subsidence behind deteriorated metal bin wall foundations has resuted in lane closure and load limitations, restricting large equipment access to the cemetery. Project proposes to salvage and reuse existing precast prestressed double tee bridge beam superstructure on pile supported concrete abutment/pile caps, with replaced superstructure approimately 3' to increses the hydraulic opening of this hydrolically deficient bridge.

Basis of Request (check all that apply):

Legal Requirement?	x	Asset Maint/Replacement?	x	Growth Related Need?	
Health or Safety Issue?	x	Economic Development?		Service Enhancement?	x
Is it supported by the Town Plan?		Cost Savings/Payback?		Other?	

Additional Comments: Little hope of FEMA support for this project. Cause=deterioration of steel bin wall abutments deemed a life cycle isssue not specifically related to storm event.

ESTIMATED EXPENDITURES BY FISCAL YEAR

Project Cost & Schedule	Previously Set	FY26		FY27	FY28	FY29	FY30	FY31
Planning & Engineering	$ -	$ -			$ -	$ -	$ -	$ -
Land & Easements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Construction	$ 95,000	$ -	$ 425,000	$ -	$ -	$ -	$ -	$ -
Equipment Purchase	$ -	$ -			$ -	$ -	$ -	$ -
Other Costs	$ -	$ -			$ -	$ -	$ -	$ -
Total	$ 95,000	$ -	$ 425,000	$ -	$ -	$ -	$ -	$ -

Proposed Financing	FY26	FY27	FY28	Percentage
General Fund	$ 425,000			100%
Equipment Fund	$ -	$ -	$ -	0%
Federal Aid	$ -	$ -	$ -	0%
State Aid			$ -	0%
Other	$ -	$ -	$ -	0%
Total	$ 425,000	$ -	$ -	100%

Estimated annual impact on operating budg $ -
Explanation:

Estimated life of asset in years:

Town of Stowe, Vermont
Form VI
FY 26 Capital Project Information Sheet

Department: Public Works Administration
Submitted By: Harry Shepard
Project: FEMA - Hazard Mitigation Grant Applications

Project Description: Initial costs associated with persuit of FEMA Hazard Mitigation grant funding for 3 bridge projects, Luce Hill Road, North Hollow Road and Upper Hollow Road. Preliminary application accepted for Luce Hill Road where a consultant lead Benefit-Cost Analysis (BCA) is required. Applications for North Hollow Rd and Upper Hollow Road require Hydrologic and Hydraulic (H&H) Analysis in addition to a BCA for each.

Basis of Request (check all that apply):

Legal Requirement?		Asset Maint/Replacement?	x	Growth Related Need?	x
Health or Safety Issue?	x	Economic Development?		Service Enhancement?	x
Is it supported by the Town Plan?		Cost Savings/Payback?		Other?	

Additional Comments: Seed money investment required to possibly advance these projects with 100% FEMA Hazard Mitigation and/or 75/12.5/12.5 Federal/State/Town funding thru FEMA Public Assistance if BCA>1.0 is proven, which we have reasonable comfort in achieving.

ESTIMATED EXPENDITURES BY FISCAL YEAR

Project Cost & Schedule	**Previously Set**	**FY26**	**FY27**	**FY28**	**FY29**	**FY30**	**FY31**
Planning & Engineering	$ -	$ - $ 90,000		$ -	$ -	$ -	$ -
Land & Easements	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Construction	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Equipment Purchase	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Costs	$ -	$ -		$ -	$ -	$ -	$ -
Total	$ -	$ - $ 90,000	$ -	$ -	$ -	$ -	$ -

Proposed Financing	FY26	FY27	FY28	Percentage
General Fund	$ 90,000			100%
Equipment Fund	$ -	$ -	$ -	0%
Federal Aid	$ -	$ -	$ -	0%
State Aid	$ -	$ -	$ -	0%
Other	$ -	$ -	$ -	0%
Total	$ 90,000	$ -	$ -	100%

Estimated annual impact on operating budg $ -

Explanation:

Estimated life of asset in years:

Town of Stowe, Vermont
Form VI
FY 26 Capital Project Information Sheet

Department: Parks
Submitted By: Recreation Commission
Project: Moscow Field Playground - Permitting and Design

Project Description: Permitting and design for playground with 40'x60' footprint at Mocsow Field. The playground would include playground structure and swingset, playground surfacing and border, fencing, seating. Moscow Field is in flood way and flood plain and subject to permitting which is not assured. Playground equipment is considered Property in the Open, which is not eligible for flood coverage.

Basis of Request (check all that apply):

Legal Requirement?		Asset Maint/Replacement?		Growth Related Need?	x
Health or Safety Issue?		Economic Development?	x	Service Enhancement?	x
Is it supported by the Town Plan?	x	Cost Savings/Payback?		Other?	

Additional Comments:

) EXPENDITURES BY FISCAL YEAR

Project Cost & Schedule	**Previously Set Aside**	**FY2 6**		**FY27**	**FY28**	**FY 29**		**FY30**	**FY31**
Planning & Engineering	$ -	$ -	$ 10,000	$ -	$ -	#		$ -	$ -
Land & Easements	$ -	$ -		$ -	$ -	#		$ -	$ -
Construction	$ -	$ -		$ 15,000	$ -	#		$ -	$ -
Equipment Purchase	$ -	$ -		$ 50,000	$ -	#		$ -	$ -
Other Costs	$ -	$ -		$ -	$ -	#		$ -	$ -
Total	$ -	$ -	$ 10,000	$ 65,000	$ -	$-		$ -	$ -

Proposed Financing	Amount	rcentage
General Fund	$ 10,000	100%
Equipment Fund	$ -	0%
Federal Aid	$ -	0%
State Aid	$ -	0%
Other	$ -	0%
Total	$ 10,000	100%

Estimated annual impact on operating budget: $ 3,500
Explanation: playground surfacing and maintenance

Estimated life of asset in years: 25

Town of Stowe, Vermont
Form VI
FY 26 Capital Project Information Sheet

Department: Town Clerks/Parks
Submitted By: Matt Frazee
Project: Cemetery Management Software for Riverbank

Project Description: Cemetery management software for Riverbank Cemetery to include digital mapping, burial and ownership records, public cemetery website, sales, work orders, reporting, and data security. Upfront cost includes all transciption of records and creation of maps and implementation.

Basis of Request (check all that apply):

Legal Requirement?	x	Asset Maint/Replacement?		Growth Related Need?	x
Health or Safety Issue?		Economic Development?		Service Enhancement?	x
Is it supported by the Town Plan?		Cost Savings/Payback?		Other?	

Additional Comments: vendor provides all scanning of records, $1240 budgeted for up to 40 hours of PT staff for prep work

ESTIMATED EXPENDITURES BY FISCAL YEAR

Project Cost & Schedule	Previously Set Aside	FY26	FY27	FY28	FY29	FY30	FY31
Planning & Engineering	$ -			$ -	$ -	$ -	$ -
Land & Easements	$ -			$ -	$ -	$ -	$ -
Construction	$ -			$ -	$ -	$ -	$ -
Equipment Purchase	$ -			$ -	$ -	$ -	$ -
Other Costs	$ -	$ 30,000		$ -	$ -	$ -	$ -
Total	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ -

Proposed Financing	Amount	Percentage
General Fund	$ 30,000	100%
Equipment Fund	$ -	0%
Federal Aid	$ -	0%
State Aid	$ -	0%
Other	$ -	0%
Total	$ 30,000	100%

Estimated annual impact on operating budget: $1,500
Explanation: annnual fees

Estimated life of asset in years:

Town of Stowe, Vermont

Form VI

FY 26 Capital Project Information Sheet

Department: Information Technology

Submitted By: David Martin

Project: Public Safety Communication Enhance 2nd Round

Project Description: A wireless link between Weeks Hill, Trapps Lodge and Mt Mansfield will be made to enhance the radio coverage for the town of Stowe. Antennas, wire, cable, backups, racks and labor are included in the quote. This will expand radio coverage through the town for EMS, Fire, Police and Highway. 2 GTR repeaters and replacement of Motoroal GTR8000 transmitter have been included.

Basis of Request (check all that apply):

Legal Requirement?	[ ]	Asset Maint/Replacement?	[ ]	Growth Related Need?	[ ]
Health or Safety Issue?	X	Economic Development?	[ ]	Service Enhancement?	X
Is it supported by the Town Plan?	[ ]	Cost Savings/Payback?	[ ]	Other?	[ ]

Additional Comments:

ESTIMATED EXPENDITURES BY FISCAL YEAR

Project Cost & Schedule	**Previously Set Aside**		**FY26**	**FY27**	**FY28**	**FY29**	**FY30**	**FY31**
Planning & Engineering	$ -	$	-	$ -	$ -	$ -	$ -	$ -
Land & Easements	$ -	$	-	$ -	$ -	$ -	$ -	$ -
Construction	$ -			$ -	$ -	$ -	$ -	$ -
Equipment Purchase			$ 153,993	$ -	$ -	$ -	$ -	$ -
Other Costs (Labor)			$ 30,000	$ -	$ -	$ -	$ -	$ -
Total	$ -		$ 183,993	$ -	$ -	$ -	$ -	$ -

Proposed Financing	Amount	Percentage
General Fund	$ 183,993	100%
Equipment Fund	$ -	0%
Federal Aid	$ -	0%
State Aid	$ -	0%
Other	$ -	0%
Total	$ 183,993	100%

Estimated annual impact on operating budget:

Explanation:

Estimated life of asset in years: 15

Town of Stowe, Vermont
Form VI
FY 26 Capital Project Information Sheet

Department: Public Works Administration
Submitted By: Recreation Commission
Project: Memorial Park/Rec Center Building - Preliminary Design and Permitting

Project Description: Preliminary Design and Permitting for improvements proposed by Master Plan update including new 5000SF Rec Center, Site and drainage improvements

Basis of Request (check all that apply):

Legal Requirement?		Asset Maint/Replacement?	x	Growth Related Need?	
Health or Safety Issue?	x	Economic Development?		Service Enhancement?	x
Is it supported by the Town Plan?		Cost Savings/Payback?		Other?	x

Additional Comments:

ESTIMATED EXPENDITURES BY FISCAL YEAR

Project Cost & Schedule	Previously Set	FY26	FY27	FY28	FY29	FY30	FY31
Planning & Engineering	$ -	$ - $ 285,000	$ -	$ -	$ -	$ -	$ -
Land & Easements	$ -	$ -		$ -	$ -	$ -	$ -
Construction	$ -	$ -		$ -	$ -	$ -	$ -
Equipment Purchase	$ -	$ -		$ -	$ -	$ -	$ -
Other Costs	$ -	$ - $ 35,000	$ -	$ -	$ -	$ -	$ -
Total	$ -	$ - $ 320,000	$ -	$ -	# $ -	$ -	$ -

Proposed Financing	FY25	FY26	Percentage
General Fund	$ 320,000		100%
Equipment Fund	$ -	$ -	0%
Federal Aid	$ -	$ -	0%
State Aid	$ -	$ -	0%
Other	$ -	$ -	0%
Total	$ 320,000		100%

Estimated annual impact on operating budget: $ -
Explanation:

Estimated life of asset in years:

Final 10/27/08 rev. final 6/14/10 rev. final 5/23/11

TOWN OF STOWE
GENERAL FUND
CAPITAL FUND POLICY

1. **PURPOSE OF POLICY:** The purpose of this policy is to acknowledge the Board's commitment to investing in our municipal infrastructure by capital planning, to unify the capital planning process and to outline the process for doing so.

   It is recognized that local option taxes are a tax on business activity and that tourism is a major component of Stowe's economy. Therefore, the local option taxes on rooms, meals and alcohol will be dedicated to support the General Fund Capital Fund and consideration will be given to projects that benefit guests as well as residents.

2. **PURPOSE OF CAPITAL PLANNING:** Capital planning is undertaken to identify - major infrastructure maintenance requirements or improvements to the Stowe's physical infrastructure and to schedule them in order of priority. The scheduling should take into consideration the Town Plan as well as the availability of financial and human resources. It should also recognize the time it takes to plan and implement capital projects. Proper capital planning facilitates control of Stowe's tax rate, helps avoid deferred maintenance, sudden changes in its debt service requirements, and enhances its credit rating.

3. **DEFINITIONS:**

   A. **Capital Project** - A physical public betterment, maintenance or improvement involving a facility, a parcel of land, vehicle or piece of major equipment with a value exceeding $10,000 that is not recurring on an annual basis.

   B. **Capital Budget** – A prioritized listing of capital projects to be undertaken in a fiscal year, the estimated cost of each project, the method of financing, and tax requirements.

   C. **Capital Program** - A prioritized listing of capital projects to be undertaken over the next five fiscal years, the estimated cost of each project, the method of financing, and tax requirements.

   D. **General Capital Fund** – Except for vehicles, it is the fund to account for financial resources to acquire or construct large capital facilities or assets, other than those accounted for in enterprise or trust funds.

E. Debt – Long term bonded debt or long term note that financially obligates the Town of Stowe beyond one year paid for through the General Fund.

4. PROJECT DEVELOPMENT:

Projects may be submitted to the Manager and/or Selectboard from any department head, citizen, local government board or commission, other levels of government, business or organization. Generally major capital projects will go through multi-stage funding and development process (project definition, conceptual / preliminary design, final design and implementation). Any building project that involves a substantive exterior alteration to a historic building and / or is a building in the historic district shall receive feedback from the Historic Preservation Commission during the project development.

5. PREPARATION OF CAPITAL BUDGET & PROGRAM:

In September of each year the Manager shall request from Department Heads and Planning Commission any capital requests to be considered for incorporation into the Capital Budget and Program. During the month of October the Manager shall develop a draft Capital Budget. In accordance with the Town Charter, the Manager shall submit the capital budget and program to the Selectboard at least fifty days before the annual town meeting or as otherwise directed by the Selectboard.

5. **CONTENTS OF CAPITAL BUDGET & PROGRAM:** In accordance with the Stowe Town Charter, the Capital Budget and Program shall show the anticipated capital expenditures, financing and tax requirements. More specifically, it shall include, but not be limited to the following:

A. A clear general summary of its contents including the overall tax requirements;

B. A list of all capital improvements which are proposed to be undertaken during the upcoming year and the upcoming five fiscal years, with appropriate supporting information as to the necessity for such improvements;

C. Cost estimates, method of financing and recommended time schedules for each such improvement; and

D. The estimated annual cost of operating and maintaining the facilities to be constructed or acquired.

E. An indication on how the project relates to the Stowe Town Plan.

F. A schedule of existing debt service obligations that are paid with general funds.

5. **REVENUES**
The Selectboard will use local option taxes and may also use property taxes, fund balance, grant money, or other sources of revenue in accordance with State law to support the General Fund Capital Plan.

6. **WITHDRAWALS:** The Selectboard may warn a vote on capital projects at an annual or special meeting. However, by doing this, the Selectboard does not waive their right to make withdrawals from capital funds without voter approval. The Selectboard also reserves the right to modify or cancel capital projects.

7. **AUDIT:** All capital - funds and projects shall be audited annually as part of the comprehensive audit required by the Town Charter.

Under Seal of the Town, received, recorded and filed on this the ______ day of _____, 2010 by:

____
Office of the Town Clerk

TOWN OF STOWE, VERMONT
FORM V
FY 26 BUDGET WORKSHEET

Department:	Cemetery Commission	Expense Code	Revenue Code	Revenue Code	Revenue Code
		100-5520	**100-25**		
Submitted By:	Skeeter Austin				
		FY 2026 Budget			
Total Expenditures Requested:		**$ 26,200**		**CPI-U**	**3.50%**
Total Revenues Projected:		**$ 1,200**			
Net Cost of Department:		**$ 25,000**			

Budget Numbers	Expense Description	FY 23 Budget	FY 23 Actual	FY 24 Budget	FY 24 Actual	FY 25 Budget	FY 26 Budget Request	FY 25- FY 26 $ Increase (Decrease)	FY 25- FY 26 % Increase (Decrease)
							5	Form II & III	
	Do not change	**7**	8	9	10	11	8	Form I	
100-5520-65.00	Corner Post Expense	1,200	875	1,200	420	1,200	1,200	-	0.00%
100-5520-84.00	Stone Restoration	20,000	19,575	18,600	18,550	22,500	22,500	-	0.00%
100-5520-22.00	Memorial Day Flags	-	-	1,000	1,008	1,000	1,000	-	0.00%
100-5520-60.00	Cemetery Software	-	-	-	-	-	1,500	1,500	
	Total Base Budget	**21,200**	**20,450**	**20,800**	**19,978**	**24,700**	**26,200**	1,500	6.07%
	Total Expanded Budget	**-**	**-**	**-**		**-**			
	Total Operating Expenses	**21,200**	**20,450**	**20,800**	**19,978**	**24,700**	**26,200**	**1,500**	**6.07%**

			Budget	Actual	Difference	% Difference
$ -	**$ -**	**FY24**	$ 20,800	$ 19,978	822	3.95%
$ -	**$ -**	**FY23**	$ 21,200	$ 20,450	750	3.54%
		FY22	$ 18,700	$ 19,605	(905)	-4.84%
		FY21	$ 23,128	$ 17,704	5,424	23.45%
		Average:	**20,957**	**19,434**	**1,523**	7.27%

Budget Numbers	Revenue Description	FY 23 Budget	FY 23 Actual	FY 24 Budget	FY 24 Actual	FY 25 Budget	FY 26 Budget Request	FY 25- FY 26 $ Increase (Decrease)	FY 25- FY 26 % Increase (Decrease)
100-2575-00.00	Cemetery-Corner Post	1,200	470	1,200	680	1,200	1,200	-	0.00%
		-	-	-	-	-	-	-	
	Total Base Budget	**1,200**	**470**	**1,200**	**680**	**1,200**	**1,200**	**-**	0.00%
	Total Expanded Budget	**-**	**-**	**-**		**-**			
	Total Operating Revenues	**1,200**	**470**	**1,200**	**680**	**1,200**	**1,200**	**-**	**0.00%**
	Net Cost by Year	**20,000**	**19,980**	**19,600**	**19,298**	**23,500**	**25,000**	**1,500**	**6.38%**

			Budget	Actual	Difference	% Difference
-	0	**FY24**	1,200	680	(520)	-43.33%
-	0	**FY23**	1,200	470	(730)	-60.83%
		FY22	1,200	1,230	30	2.50%
		FY21	1,200	645	(555)	-46.25%
		Average:	**1,200**	**756**	**(444)**	**-37%**

TOWN OF STOWE, VERMONT
FORM V
FY 26 BUDGET WORKSHEET

		Expense Code	Revenue Code	Revenue Code	Revenue Code
Department:	Debt Management	100-9100	100-2935	100-2910	
Submitted By:	Cindy Fuller				

	FY 2026 Budget
Total Expenditures Requested:	$ 1,249,135
Total Revenues Projected:	$ 555,519
Net Cost of Department:	$ 693,616

	Do not change	7	8	9	10	11	5 / 21	Form II & III / Form I	
Budget Numbers	**Expense Description**	**FY 23 Budget**	**FY 23 Actual**	**FY 24 Budget**	**FY 24 Actual**	**FY 25 Budget**	**FY 26 Budget Request**	**FY 25- FY 26 $ Increase (Decrease)**	**FY 25- FY 26 % Increase (Decrease)**
100-9100-78.00	Public Safety Building-Princ	360,000	360,000	360,000	360,000	360,000	360,000	-	0.00%
100-9100-79.00	Public Safety Building-Interest	81,017	81,017	65,718	65,718	48,273	33,920	(14,353)	-29.73%
100-9100-91.00	Nichols Field Easement-Principal	5,800	5,800	5,800	5,800	5,800	-	(5,800)	-100.00%
100-9100-92.00	Nichols Field Easement-Interest	308	77	121	7	-		-	
100-9100-93.00	Used Fire Pumper-Principal	14,200	14,200	14,200	14,200	14,200	-	(14,200)	-100.00%
100-9100-94.00	Used Fire Pumper-Interest	753	189	297	17	-		-	
100-9100-95.02	Adams Camp Bond - Princ	22,500	22,500	22,500	22,500	22,500	22,500	-	0.00%
100-9100-95.03	Adams Camp Bond - Int	4,084	4,084	3,102	3,102	2,091	1,124	(967)	-46.25%
100-9100-95.04	Memorial Building Eng-Princ	2,500	2,500	2,500	2,500	2,500	2,500	-	0.00%
100-9100-95.05	Memorial Building Eng-Int	454	454	345	345	232	125	(107)	-46.12%
100-9100-97.02	Ice Rink - Princ (2012 Series)	200,000	200,000	200,000	200,000	200,000	200,000	-	0.00%
100-9100-97.03	Ice Rink - Interest (2012 Series)	76,348	55,480	70,182	30,584	28,424	26,054	(2,370)	-8.34%
100-9100-97.06	Ice Rink 2 - Principal (2013 Series)	124,986	124,986	124,986	124,986	124,986	124,986	-	0.00%
100-9100-97.07	Ice Rink 2 - Interest (2013 Series)	58,995	58,995	54,565	54,565	46,087	41,784	(4,303)	-9.34%
100-9100-97.08	Sledding Hill - Principal	15,764	15,764	15,764	15,764	15,764	15,764	-	0.00%
100-9100-97.09	Sledding Hill - Interest	7,441	7,441	6,882	6,882	5,813	5,270	(543)	-9.34%
100-9100-98.01	Village Sidewalk Principal	113,300	113,300	113,300	113,300	113,300	113,300	-	0.00%
100-9100-98.02	Village Sidewalk Interest	107,301	108,927	105,109	106,725	102,837	100,481	(2,356)	-2.29%
100-9100-98.03	Utility Underground Principal	106,700	106,700	106,700	106,700	106,700	106,700	-	0.00%
100-9100-98.04	Utility Underground Interest	101,051	99,425	98,986	97,370	96,847	94,627	(2,220)	-2.29%
		-	-	-	-	-		-	
		-	-	-	-	-	-	-	
	Total Base Budget	**1,403,502**	**1,381,839**	**1,371,057**	**1,331,065**	**1,296,354**	**1,249,135**	(47,219)	-3.64%
	Total Expanded Budget	**-**	**-**	**-**		**-**		-	
	Total Operating Expenses	**1,403,502**	**1,381,839**	**1,371,057**	**1,331,065**	**1,296,354**	**1,249,135**	**(47,219)**	**-3.64%**

			Budget	Actual	Difference	% Difference
$ -	**$ -**	**FY24**	$ 1,371,057	$ 1,331,065	39,992	2.92%
$ -	**$ -**	**FY23**	$ 1,403,502	$ 1,381,839	21,663	1.54%
		FY22	$ 1,434,572	$ 1,434,880	(308)	-0.02%
		FY21	$ 1,490,945	$ 1,490,410	535	0.04%
		Average:	**1,425,019**	**1,409,548**	**15,471**	1.09%

Budget Numbers	**Revenue Description**	**FY 23 Budget**	**FY 23 Actual**	**FY 24 Budget**	**FY 24 Actual**	**FY 25 Budget**	**FY 26 Budget Request**	**FY 25- FY 26 $ Increase (Decrease)**	**FY 25- FY 26 % Increase (Decrease)**
100-2910-00.00	Local Option tax Arena	350,000	350,000	350,000	350,000	350,000	350,000	-	0.00%
100-2910-10.00	Local Option tax Conduit	207,751	207,751	205,686	205,686	203,547	201,327	(2,220)	-1.09%
100-2935-00.00	Bond Refunds Prior Period	-	-	-	-	1,623	4,192	2,569	158.29%
	Total Base Budget	**557,751**	**557,751**	**555,686**	**555,686**	**555,170**	**555,519**	**349**	0.06%
	Total Expanded Budget	**-**	**-**	**-**		**-**		-	
	Total Operating Revenues	**557,751**	**557,751**	**555,686**	**555,686**	**555,170**	**555,519**	**349**	**0.06%**
	Net Cost by Year	**845,751**	**824,088**	**815,371**	**775,379**	**741,184**	**693,616**	**(47,568)**	**-6.42%**

			Budget	Actual	Difference	% Difference
-	0	**FY24**	555,686	555,686	-	0.00%
-	0	**FY23**	557,751	557,751	-	0.00%
		FY22	559,762	560,151	389	0.07%
		FY21	561,736	561,736	-	0.00%
		Average:	**558,734**	**558,831**	**97**	**0%**

LOAN ID				515	174	241	479	555	665	665	
Bond Bank Loans	**General Fund Totals**	**Fire Truck/Sunset/Rink Imp**	**Bingham Falls , Corse Garage, Ski Museum**	**Ladder Truck/Nichols Easement**	**Adams Camp/Akeley Bldg**	**Public Safety Building Bond**	**Stowe Arena #1**	**Stowe Arena #2 / Sledding Hill**	**Underground Utilities**	**Village Sidewalks**	
		100-9100-80.00	**100-9100-86.00**	**100-9100-93.00**	**100-9100-95.02**	**100-9100-78.00**	**100-9100-97.02**	**100-9100-97.06**	**100-9100-98.03**	**100-9100-98.01**	
		100-9100-81.01	**100-9100-85.00**	**100-9100-91.00**	**100-9100-95.04**			**100-9100-97.08**			
		100-9100-82.00	**100-9100-87.00**								
Date of Issue		7/22/1999	12/1/2001	12/1/2004	7/26/2007	7/22/2008	8/1/2012	7/30/2013	43,511	2/15/2019	
Date of Maturity		11/1/2019	11/1/2021	11/1/2024	11/1/2027	11/1/2028	11/1/2032	11/1/2033	54,728	11/1/2049	
Principal @ 6/30/23	9,881,750	-	-	-	75,000	1,440,000	1,600,000	1,266,750	2,666,500	2,833,500	
Payments FY 24		-	-	-	-	-	-	-	-	-	-
Principal @ 12/31/23		-	-	-	75,000	1,440,000	1,600,000	1,266,750	2,666,500	2,833,500	
Interest Still Due	3,050,808	-	-	(4,192)	1,853	63,370	122,742	210,805	1,288,272	1,367,959	
Total Debt Service											
FY26	1,244,944			(4,192)	26,249	393,920	226,054	187,804	201,327	213,781	
FY27	1,222,546				25,601	380,833	223,514	182,241	199,023	211,333	
FY28	1,196,001				25,003	368,616	220,784	176,496	196,475	208,628	
FY29	1,147,439					360,000	217,754	170,562	193,575	205,548	
FY30	770,543						214,434	163,588	190,373	202,148	
FY31	754,398						210,901	158,106	186,914	198,476	
FY32	736,478						206,920	151,715	183,254	194,589	
FY33	718,275						202,381	145,949	179,424	190,522	
FY34	502,862							141,094	175,457	186,311	
FY35	353,500								171,448	182,053	
FY36	345,151								167,398	177,753	
FY37	336,741								163,319	173,422	
FY38	328,326								159,238	169,088	
FY39	319,814								155,110	164,704	
FY40	311,471								151,063	160,407	
FY41	303,177								147,041	156,136	
FY42	294,718								142,938	151,780	
FY43	286,259								138,835	147,423	
FY44	277,800								134,733	143,067	
FY45	269,341								130,630	138,710	
FY46	260,600								126,391	134,209	
FY47	251,578								122,015	129,563	
FY48	242,556								117,639	124,916	
FY49	233,533								113,264	120,270	
FY50	224,511								107,888	116,623	224,511

Annual Budget

Principal	General Fund Totals	Fire Truck/Sunset/Rink Imp	Bingham Falls , Corse Garage, Ski Museum	Ladder Truck/Nichols Easement	Adams Camp/Akeley Bldg	Public Safety Building Bond	Ice Rink #1	Ice Rink #2 / Sledding Hill	Underground Utilities	Village Sidewalks
FY26	945,750				25,000	360,000	200,000	140,750	106,700	113,300
FY27	945,750				25,000	360,000	200,000	140,750	106,700	113,300
FY28	945,750				25,000	360,000	200,000	140,750	106,700	113,300
FY29	920,750					360,000	200,000	140,750	106,700	113,300
FY30	560,750						200,000	140,750	106,700	113,300
FY31	560,750						200,000	140,750	106,700	113,300
FY32	560,750						200,000	140,750	106,700	113,300
FY33	560,750						200,000	140,750	106,700	113,300
FY34	360,750							140,750	106,700	113,300
FY35	220,000								106,700	113,300
FY36	220,000								106,700	113,300
FY37	220,000								106,700	113,300
FY38	220,000								106,700	113,300
FY39	220,000								106,700	113,300
FY40	220,000								106,700	113,300
FY41	220,000								106,700	113,300
FY42	220,000								106,700	113,300
FY43	220,000								106,700	113,300
FY44	220,000								106,700	113,300
FY45	220,000								106,700	113,300
FY46	220,000								106,700	113,300
FY47	220,000								106,700	113,300
FY48	220,000								106,700	113,300
FY49	220,000								106,700	113,300
FY50	220,000								105,700	114,300

Interest	General Fund Totals	Fire Truck/Sunset/Rink Imp	Bingham Falls , Corse Garage, Ski Museum	Ladder Truck/Nichols Easement	Adams Camp/Akeley Bldg	Public Safety Building Bond	Ice Rink #1	Ice Rink #2 / Sledding Hill	Underground Utilities	Village Sidewalks
FY26	365,642				2,906	57,960	56,980	52,688	94,627	100,481
FY27	330,351				1,747	41,598	49,654	46,996	92,323	98,033
FY28	293,672				583	25,056	41,788	41,143	89,775	95,328
FY29	256,772					8,370	34,152	35,127	86,875	92,248
FY30	228,236						26,766	28,949	83,673	88,848
FY31	207,313						19,270	22,652	80,214	85,176
FY32	185,761						11,654	16,264	76,554	81,289
FY33	163,644						3,908	9,791	72,724	77,222
FY34	145,036							3,268	68,757	73,011
FY35	133,500								64,748	68,753
FY36	125,151								60,698	64,453
FY37	116,741								56,619	60,122
FY38	108,326								52,538	55,788
FY39	99,814								48,410	51,404
FY40	91,471								44,363	47,107
FY41	83,177								40,341	42,836
FY42	74,718								36,238	38,480
FY43	66,259								32,135	34,123
FY44	57,800								28,033	29,767
FY45	49,341								23,930	25,410
FY46	40,600								19,691	20,909
FY47	31,578								15,315	16,263
FY48	22,556								10,939	11,616
FY49	13,533								6,564	6,970
FY50	4,511								2,188	2,323

Savings	General Fund Totals	Fire Truck/Sunset/Rink Imp	Bingham Falls , Corse Garage, Ski Museum	Ladder Truck/Nichols Easement	Adams Camp/Akeley Bldg	Public Safety Building Bond	Ice Rink #1	Ice Rink #2 / Sledding Hill	Underground Utilities	Village Sidewalks
FY26	(66,449)			(4,192)	(1,657)	(24,040)	(30,926)	(5,634)		
FY27	(53,556)				(1,146)	(20,765)	(26,140)	(5,505)		
FY28	(43,421)				(580)	(16,440)	(21,004)	(5,397)		
FY29	(30,083)					(8,370)	(16,398)	(5,315)		
FY30	(18,443)						(12,332)	(6,111)		
FY31	(13,665)						(8,369)	(5,296)		
FY32	(10,033)						(4,734)	(5,299)		
FY33	(6,119)						(1,527)	(4,592)		
FY34	(2,924)							(2,924)		
FY35	-									
FY36	-									
FY37	-									
FY38	-									
FY39	-									
FY40	-									
FY41	-									
FY42	-									
FY43	-									
FY44	-									
FY45	-									
FY46	-									
FY47	-									
FY48	-									
FY49	-									
FY50	-									

TOWN OF STOWE, VERMONT
FORM V
FY 26 BUDGET WORKSHEET

Department:	Community Affairs	Expense Code	Expense Code	Revenue Code	Revenue Code
		100-5910	100-5920		
Submitted By:	Charles Safford	**FY25 Budget**	**New Requests**	**FY26 Budget**	
Social Services		$ 60,899	$ 800	$ 61,699	
Economic Development & Community Services		$ 97,350	$ 28,300	$ 125,650	
Net Cost of Department:		$ 158,249	$ 29,100	$ 187,349	

Guidline	FY26 Expenditures	Maximum $	Available Before New $
0.50%	17,534,541	87,673	26,774
0.75%	17,534,541	131,509	34,159

							5	Form II & III	
	Do not change	7	8	9	10	11	21	Form I	
Budget Numbers	Social Services **Expense Description**	**FY 23 Budget**	**FY 23 Actual**	**FY 24 Budget**	**FY 24 Actual**	**FY 25 Budget**	**FY 26 Budget Request**	**FY 25- FY 26 $ Increase (Decrease)**	**FY 25- FY 26 % Increase (Decrease)**
100-5900-27.14	Capstone Community Action	500	500	500	500	500	500	-	0.00%
100-5900-27.12	Central VT Adult Education	3,500	3,500	3,500	3,500	3,500	3,500	-	0.00%
100-5900-27.16	Central VT Council on Aging	3,000	3,000	3,000	3,660	3,660	3,660	-	0.00%
100-5900-27.63	Childrens Room	500	500	500	500	500	500	-	0.00%
100-5900-27.18	Clarina Howard Nichols Ctr	3,300	3,300	3,300	3,300	3,300	3,300	-	0.00%
100-5900-27.61	Good Beginnings of Central Vermont	500	500	500	500	500	500	-	0.00%
100-5900-27.71	Good Samaritan Haven	-	750	-	750	750	750	-	0.00%
100-5900-27.15	Habitat for Humanity	1,000	1,000	1,000	1,000	1,000	1,000	-	0.00%
100-5900-27.70	Home Share VT	500	500	500	500	500	500	-	0.00%
100-5900-27.34	Lamoille County Mental Health	5,000	5,000	5,000	5,000	5,000	6,000	1,000	20.00%
100-5900-27.28	Lamoille Family Center	3,600	3,600	3,600	3,600	3,600	3,600	-	0.00%
100-5900-27.23	Lamoille Food Share	8,400	8,400	8,400	8,400	8,400	8,400	-	0.00%
100-5900-27.24	Lamoille Home Health Hospice	12,942	12,942	15,669	15,669	15,669	15,669	-	0.00%
100-5900-27.32	Lamoille Restorative Center	1,250	1,250	3,000	3,000	3,000	3,000	-	0.00%
100-5900-27.38	Meals on Wheels (LENS)	3,500	3,500	3,500	3,500	3,500	3,500	-	0.00%
100-5900-27.47	North Central VT Recovery Center	1,200	1,200	1,200	1,200	1,200	1,200	-	0.00%
100-5900-27.51	Rural County Transportation	2,200	2,200	2,200	2,200	2,200	2,200	-	0.00%
100-5900-27.76	Salvation Farms	1,000	1,000	1,000	1,000	1,000	1,000	-	0.00%
100-5900-27.58	VT Association for the Blind	500	500	500	500	500	500	-	0.00%
100-5900-27.62	VT Center for Independent Living	420	420	420	420	420	420	-	0.00%
100-5900-27.60	VT Family Network	1,000	1,000	1,000	1,000	1,000	1,000	-	0.00%
100-5900-27.73	VT Foundation of Recovery	1,000	-	1,000	1,500	1,200	1,000	(200)	-16.67%
	Total Social Services Budget	**54,812**	**54,562**	**59,289**	**61,199**	**60,899**	**61,699**	**800**	1.31%
General Fund Expenditures		**12,877,621**	**12,675,620**	**13,004,014**	**12,917,543**	**14,110,836**	**17,534,541**		
% Social Services/General Fund Expenditures		**0.43%**	**0.43%**	**0.46%**	**0.47%**	**0.43%**	**0.352%**	**61,699.00**	

TOWN OF STOWE, VERMONT
FORM V
FY 26 BUDGET WORKSHEET

		Expense Code	Expense Code	Revenue Code	Revenue Code
Department:	Community Affairs				
		100-5910	100-5920		
Submitted By:	Charles Safford	FY25 Budget	New Requests	FY26 Budget	
Social Services		$ 60,899	$ 800	$ 61,699	
Economic Development & Community Services		$ 97,350	$ 28,300	$ 125,650	
Net Cost of Department:		$ 158,249	$ 29,100	$ 187,349	

Guidline	FY26 Expenditures	Maximum $	Available Before New $
0.50%	17,534,541	87,673	26,774
0.75%	17,534,541	131,509	34,159

General Guideline .50%

Available Funds

Budget Numbers	Economic Development & Community Services Expense Description	FY 23 Budget	FY 23 Actual	FY 24 Budget	FY 24 Actual	FY 25 Budget	FY 26 Budget Request	FY 25- FY 26 $ Increase (Decrease)	FY 25- FY 26 % Increase (Decrease)
100-5900-27.72	American Red Cross	500	500	500	500	500	500	-	0.00%
100-5900-27.79	Big Heavy World	-	-	250	250	250	250	-	0.00%
100-5900-27.77	Friends of Green River Reservoir	500	500	500	500	500	500	-	0.00%
100-5900-27.67	Friends of Waterbury Reservoir	500	500	500	500	500	500	-	0.00%
999	Indigenous Peoples' Day Rocks Foundation	-	-	-	-	-	2,000	2,000	
100-5900-27.13	Lamoille County Conservation Dist.	500	500	500	500	500	500	-	0.00%
100-5900-27.64	Lamoille County Special Investigation	1,000	1,000	1,000	1,000	1,000	1,000	-	0.00%
100-5900-27.36	Lamoille Economic Development Corp	3,000	3,000	3,000	3,000	3,000	3,000	-	0.00%
100-5900-27.26	Lamoille Housing Partnership	6,000	6,000	6,000	6,000	6,000	6,000	-	0.00%
100-5900-27.44	North Country Animal League	1,000	1,000	1,000	1,000	1,000	1,000	-	0.00%
100-5900-27.74	Spruce Peak Perf Arts Ctr	1,000	1,000	1,000	1,000	1,000	20,000	19,000	1900.00%
100-5900-27.52	Stowe American Legion	350	350	-	-	-	-	-	
100-5900-27.68	Stowe Area Association	20,000	20,000	20,000	20,000	20,000	20,000	-	0.00%
100-5900-27.80	Stowe Community Fund	-	-	500	500	-	-	-	
100-5900-27.81	Stowe Farmers Market	-	-	-	-	1,000	2,000	1,000	100.00%
100-5900-27.54	Stowe Historical Society	4,000	4,000	4,000	4,000	4,000	4,000	-	0.00%
100-5900-27.75	Stowe Jazz Festival	-	-	1,200	1,200	1,200	2,500	1,300	108.33%
100-5900-27.56	Stowe Land Trust	6,000	6,000	6,000	6,000	6,000	6,000	-	0.00%
100-5900-27.65	Stowe Nordic	2,500	2,500	2,500	2,500	2,500	2,500	-	0.00%
100-5900-27.57	Stowe Performing Arts	2,400	2,400	2,400	2,400	2,400	2,400	-	0.00%
100-5900-27.78	Stowe Story Labs	500	500	500	500	-	-	-	
100-5900-27.69	Stowe Trails Partnership	9,000	9,000	9,000	9,000	9,000	9,000	-	0.00%
100-5900-27.55	Stowe Vibrancy	20,000	20,000	20,000	20,000	20,000	20,000	-	0.00%
100-5900-27.40	Stowe Youth Baseball/Softball	2,000	2,000	2,000	2,000	2,000	2,000	-	0.00%
100-5900-27.66	The Current	15,000	15,000	15,000	15,000	15,000	20,000	5,000	33.33%
100-5900-27.21	VT Rural Protection Task Force	100	-	100	-	-		-	
	Total Base Budget	**95,850**	**95,750**	**97,450**	**97,350**	**97,350**	**125,650**	**28,300**	29.07%

TOWN OF STOWE, VERMONT
FORM V
FY 26 BUDGET WORKSHEET

Department:	Elections	Expense Code	Revenue Code	Revenue Code	Revenue Code
		100-3310	100-22	100-2200	
Submitted By:	Penny Davis				
		FY 2026 Budget			
Total Expenditures Requested:		$ 3,676			
Total Revenues Projected:		$ -			
Net Cost of Department:		$ 3,676			

							5	Form II & III	
	Do not change	7	8	9	10	11	9	Form I	
Budget Numbers	**Expense Description**	**FY 23 Budget**	**FY 23 Actual**	**FY 24 Budget**	**FY 24 Actual**	**FY 25 Budget**	**FY 26 Budget Request**	**FY 25- FY 26 $ Increase (Decrease)**	**FY 25- FY 26 % Increase (Decrease)**
100-3310-10.00	Staff wages	288	179	298	200	305	311	6	1.93%
	Payroll	**288**	**179**	**298**	**200**	**305**	**311**	**6**	**1.93%**
100-3310-14.00	Workers' Comp	-	0	-	1	-	3	3	
100-3310-15.00	Unemployment Insurance	5	-	5	-	5	4	(1)	-11.80%
100-3310-16.00	FICA	22	14	23	15	23	24	1	3.41%
100-3310-16.50	Child Care Contribution	-	-	-	-	-	1	1	
	Benefits	**27**	**14**	**28**	**16**	**28**	**32**	**4**	**14.65%**
100-3310-20.00	Office Expense	400	186	400	177	500	500	-	0.00%
100-3310-30.00	Advertising	-	-	-	10	-	-	-	
100-3310-35.00	Postage	920	30	1,200	-	33	33	-	0.00%
100-3310-40.00	Training	-	20	-	20	-	-	-	
100-3310-60.00	Professional Services	-	-	-	400	-	-	-	
100-3310-62.00	Printing	750	-	750	1,600	1,200	1,200	-	0.00%
100-3310-83.00	Equipment Expense	2,000	1,450	2,000	-	1,600	1,600	-	0.00%
100-3310-99.00	Miscellaneous Expense	-	-	-	170	-	-	-	
	Operating Expense	**4,070**	**1,686**	**4,350**	**2,377**	**3,333**	**3,333**	**-**	**0.00%**
	Total Base Budget	**4,385**	**1,879**	**4,676**	**2,593**	**3,666**	**3,676**	**10**	**0.27%**
	Total Expanded Budget	**-**	**-**	**-**		**-**		**-**	
	Total Operating Expenses	**4,385**	**1,879**	**4,676**	**2,593**	**3,666**	**3,676**	**10**	**0.27%**

			Budget	Actual	Difference	% Difference
$ -	**$ -**	**FY24**	$ 4,676	$ 2,593	2,083	44.54%
$ -	**$ -**	**FY23**	$ 4,385	$ 1,879	2,506	57.15%
		FY22	$ 3,676	$ 6,852	(3,176)	-86.41%
		FY21	$ 3,677	$ 16,637	(12,960)	-352.47%
		Average:	**4,104**	**6,990**	**(2,887)**	-70.35%

TOWN OF STOWE, VERMONT
FORM V
FY 26 BUDGET WORKSHEET

Department: Emergency Management

Expense Code	Revenue Code	Revenue Code	Revenue Code
100-4900	100-2292-01.0	100-2292-07.00	

Submitted By: Don Hull

	FY 2026 Budget	
Total Expenditures Requested:	$ 9,200	CPI-U 3.50%
Total Revenues Projected:	$ -	
Net Cost of Department:	$ 9,200	

	Do not change	7	8	9	10	11	5 / 9	Form II & III / Form I	
Budget Numbers	**Description**	**FY 23 Budget**	**FY 23 Actual**	**FY 24 Budget**	**FY 24 Actual**	**FY 25 Budget**	**FY 26 Budget Request**	**FY 25- FY 26 $ Increase (Decrease)**	**FY 25- FY 26 % Increase (Decrease)**
100-4900-10.00	Director's Salary	-	-	-	-	-	-	-	
100-4900-10.01	EOC Staff Pay	1,800	-	-	-	-	-	-	
100-4900-11.00	EOC Overtime Pay	-	-	-	-	-	2,742	2,742	
100-4900-14.00	Worker's Compensation	170	6	-	4	-	227	227	
100-4900-16.00	FICA	138	-	-	-	-	210	210	
100-4900-16.50	Child Care Contribution		-	-	-	-	12	12	
100-4900-21.00	General Expense	599	1,500	2,500	2,644	2,500	2,500	-	0.00%
100-4900-22.00	COVID Expenses	-	-	-	-	-	-	-	
100-4900-40.00	Membership & Dues	-	-	500	398	500	500	-	0.00%
100-4900-45.00	Training Expense	-	-	3,200	98	3,200	1,510	(1,690)	-52.81%
100-4900-83.00	Equipment	-	-	-	-	3,000	1,500	(1,500)	-50.00%
	Total Base Budget	**2,707**	**1,506**	**6,200**	**3,144**	**9,200**	**9,200**	0	0.00%
	Total Expanded Budget	**-**	**-**	**-**		**-**		-	
	Total Operating Expenses	**2,707**	**1,506**	**6,200**	**3,144**	**9,200**	**9,200**	**0**	**0.00%**

Town of Stowe
Equipment Fund

DEPT	ASSET LISTING	Name	VEHICLE	MAKE	VIN	PURCHASE FY YEAR	Replacement Fiscal Year	REPLACEMENT VALUE	LIFE CYCLE	Actual FY24	Budget FY25	Budget FY26	Budget FY27	Budget FY28	Budget FY29
RESCUE 1	12 Intl Ambulance -1HTJSSKK4CJ58804		Retired AMBULANCE -1 rebuilding	INTERNATIONAL	1HTJSSKK4CJ588804	2012	2021		9						
RESCUE 1	2022 Braun Chevy Ambulance NH772799		AMBULANCE -1	INTERNATIONAL	1HTKJPVK1NH772799	2023	2032	$350,000	9						
RESCUE 2	2017 Ford F-450 Amb 1FDUF4HT8HEE07578		AMBULANCE -2	FORD	1FDUF4HT8HEE07578	2018	2027	$350,000	9				$350,000		
RESCUE 3	2015 Chevy Suburban - 1GNSK5EC3FR260570		ALS1	CHEVY	1GNSK5EC3FR260570	2014	2024	$85,000	9		$85,000				
FIRE	ENGINE 1 2022- PUMPER #NA024995	Engine 1	Engine 1 Pumper	PIERCE	4P1BAAFF4NA024995	2022	2042	$710,000	20						
FIRE	ENGINE 3: 2016 Mini Pumper EA72664	Engine 3	ENGINE 3 4X4 PUMPER	FORD	1FD0W5HT8GEA72664	2016	2036	$250,000	20						
FIRE	CAR 1: 2020 Chiefs Vehicle #R210825	Car 1	FIRE CHIEF SUV 1	Chevrolet	1GNSKAKC1LR210825	2020	2028	$75,000	8					$75,000	-
FIRE	TANKER 1: 1994 Tanker H563375	Tanker 1	TANKER 1 TRUCK	INTERNATIONAL	1HTGEAYR3RH563375	1994	2014	$450,000	20		$450,000				-
FIRE	TANKER 2: 2009 Tanker 9HAH4436	Tanker 2	TANKER 2 TRUCK	FREIGHTLINER	1FVACYBS69HAH4436	2008	2028	$250,000	20					$250,000	
FIRE	TOWER 1: 1991 Aerial Truck M1003871	Tower 1	TOWER 1 AERIAL LADDER TRK	SUTPHEN	1S9A3KFE0M1003871	1991	2016	$1,250,000	25						-
FIRE	19 Ford F550 1FD0W5HT9KED69144	Utility 1	UTILITY TRUCK 1 F-550	FORD	1FD0W5HT9KED69144	2019	2034	$115,000	15						
			Total EMS & FIRE							**-**	**535,000**	**-**	**350,000**	**325,000**	**-**
HIGHWAY	2010 Intnl 7600 Dump 1HTWYAHT0AJ218185	Chloride	CHLORIDE - 7600 TANDEM	INTERNATIONAL	1HTWYAHT0AJ218185	2003									
HIGHWAY	05 John Deere 772D Motorgrader		772D MOTORGRADER	JOHN DEERE	DW772DX599539	2005	2030	$400,000	25						
HIGHWAY	John Deere 6215 Roadside Mower		6215 ROADSIDE MOWER	JOHN DEERE	L06215B542221	2008	2026	$160,000	18			$160,000			
HIGHWAY	JD 4WD Loader		WHEELOADER 1	JOHN DEERE	1DW624KZEBD638821	2012	2027	$280,000	15				$280,000		
HIGHWAY	12 Backhoe - John Deere 310k		RUBBER TIRE BACKHOE	JOHN DEERE	1T0310EKECG230999	2013	2028	$150,000	15					$150,000	
HIGHWAY	2015 Int'l 7600 3HTGSSNT4FN637998		DUMP - 7600 TANDEM	INTERNATIONAL	3HTGSSNT4FN637998	2015	2027	$250,000	12				$250,000		
HIGHWAY	2015 Int'l 7600 3HTGSSNT2FN637997		DUMP - 7600 TANDEM	INTERNATIONAL	3HTGSSNT2FN637997	2015	2027	$250,000	12				$250,000		
HIGHWAY	2015 J Deere 624K 1DW624KZHFF670323		WHEELOADER 2	JOHN DEERE	1DW624KZHFF670323	2015	2030	$280,000	15						
HIGHWAY	2016 F250 1FT7X2B69GEA44762		F-250 PICKUP 4x4	FORD	1FT7X2B69GEA44762	2016	2026	$85,000	10			$85,000			
HIGHWAY	2017 Int'l 7600 3HTGSSNT7HN642115		DUMP - 7600 TANDEM	INTERNATIONAL	3HTGSSNT7HN642115	2016	2028	$250,000	12					$250,000	
HIGHWAY	2017 Volvo EW160E Excv VCEW160EC00320857		EXCAVATOR EW17D	VOLVO	VCEW160EC00320857	2017	2033	$285,000	16						
HIGHWAY	2018 GMC Sierra 1GT22SEG7JZ124039		GMC Sierra 2500	GMC	1GT22SEG7JZ124039	2018	2028	$85,000	10					$85,000	
HIGHWAY	20 Int HV613 1HTESTZT4LH076229		DUMP - 7600 TANDEM	INTERNATIONAL	1HTESTZT4LH076229	2020	2032	$250,000	12						
HIGHWAY	2019 Int Dump Truck H172965		DUMP - 7600 TANDEM	INTERNATIONAL	1HTESTZT3KH172965	2019	2031	$250,000	12						
HIGHWAY	2020 Volvo MC70C Skid Steer #2211429		763-SKID STEER LOADER	BOBCAT	GE0070WRCK2211429	2020	2030	$50,000	10						
HIGHWAY	20 Ford F550 EC50283		F-550 1.5 TON DUMP TRUCK	FORD	1FDUF5HT5LEC50283	2021	2031	$115,000	10						
HIGHWAY	20 Catepiller 140AWD Grader EB300235		ROAD GRADER	Catepillar	CAT00140AEB300235	2021	2046	$400,000	25						
HIGHWAY	2021 Ford F250 #MED48849		F-250 PICKUP 4x4	FORD	1FT7X2B62MED48849	2021	2031	$85,000	10						
HIGHWAY	2022 Int Dump Truck w/plow 9NN563113		DUMP - 7600 TANDEM	INTERNATIONAL	3HTESTZT9NN563113	2022	2034	$250,000	12						
HIGHWAY	03 Crew Cab 4WD Pickup F242790		CREW CAB 4WD PICKUP	CHEVROLET	1GCHKZ3U13F242790	2003									
HIGHWAY	2023 Ford F550 DUMP 1FDUF5HT5PEC33974		F-550 1.5 TON DUMP TRUCK	FORD	1FDUF5HT5PEC33974	2014	2024	$85,000	10	-					
HIGHWAY	24 International Dump 542878		DUMP - 7600 TANDEM	INTERNATIONAL	3HTPCAPT0RN542878	2024	2036	$250,000	12	$263,012					
			Total Highway							**263,012**	**-**	**245,000**	**780,000**	**485,000**	**-**
MTN RES	2011 Ford F550 Cab & Chasis		F550 CAB & CHASIS	FORD	1FD0X5HT6BEB32897	2011	2031	$90,000	20						
MTN RES	18 CAN-AM ATV Out MAXXT 850		ATV Out MAXXT 850	CAN-AM	3JBLPAU42JJ000113	2018	2030	$20,000	12						
MTN RES	19 Can-Am OutMaxxT1000		ATV OutMaxxT1000	CAN-AM	3JBLPAX49KJ000221	2019	2031	$21,000	12						
MTN RES	2019 Ford F250 EG08666		F250 CREW CAB 4WD PICKUP	FORD	1FT7W2B62KEG08666	2020	2035	$70,000	15						
MTN RES	2022 Can-Am Outmax ATV		ATV OUTMAX	CAN-AM	3JBLPAU49NJ001085	2022	2034	$21,000	12						
			Total Mountain Rescue							**-**	**-**	**-**	**-**	**-**	**-**
ADMINISTRATION	2014 Ford Explorer 1FM5K8AR7EGA45085		FORD EXPLORER/IN TOWN USE	FORD	1FM5K8AR7EGA45085	2014									
ARENA	13 Zamboni Ice Resurfacer - Model 546		ZAMBONI 546	ZAMBONI	546-10168	2014	2032	$115,000	18						
PUBLIC WORKS	2016 Ford Explorer 1FM5K8ARXGGB36760		FORD EXPLORER/IN TOWN USE	FORD	1FM5K8ARXGGB36760	2016									
RECREATION	2016 Ford Explorer 1FM5K8AR3GGB36759		FORD EXPLORER/IN TOWN USE	FORD	1FM5K8AR3GGB36759	2016									
			Total Other							**-**	**-**	**-**	**-**	**-**	**-**

Town of Stowe
Equipment Fund

DEPT	ASSET LISTING	Name	VEHICLE	MAKE	VIN	PURCHASE FY YEAR	Replacement Fiscal Year	REPLACEMENT VALUE	LIFE CYCLE	Actual FY24	Budget FY25	Budget FY26	Budget FY27	Budget FY28	Budget FY29
PARKS	2012 Ski-Doo Groomer YH2SLSCB2CR000105		SNOWMACHINE & GROOMER	SKANDIC SWT	YH2SLSCB2CR000105	2012	2027	$25,000	15				$25,000		
PARKS	2024 GMC 3500 Crw 1GT49TE76RF367297		3500 CREW CAB	GMC	1GT49TE76RF367297	2024	2034	$85,000	10	67,526					
PARKS	2022 Ford F550 Dump 1FDUF5HNXNDA24086		F-550 Dump Truck	FORD	1FDUF5HNXNDA24086	2023	2033	$85,000	10						
PARKS	2016 F250 1FT7X2A62GEA84201		F-250 PICKUP	FORD 2 wheel drive	1FT7X2A62GEA84201	2016	2028	$40,000	12					$40,000	
PARKS	Kubota 54 Mower 22704 R14		72" MOWER GAS	KUBOTA	22704	2017	2025	$19,500	8		$19,500				
PARKS	Exmark Mower R10 316633305		60" MOWER ELECTRIC	Electric	316633305	2025	2033	$39,500	8	30,599					
PARKS	Exmark Mower R11 316633304		72" MOWER R10 Electric	Electric	316633304	2017	2025	$46,000	8			$46,000			
PARKS	Exmark Mower R12 316391140		72" MOWER R12 Electric	Electric	316391140	2017	2025	$46,000	8			$46,000			
PARKS	Exmark Mower R13 316639181		72" MOWER R13 Electric	Electric	316639181	2017	2025	$46,000	8			$46,000			
PARKS	Bobcat Skidsteer w/Attach ALJ818181		SKID STEER	BOBCAT	ALJ818181	2017	2027	$50,000	10				$50,000		
PARKS	2017 F350 1FDRF3H63HDA03944		F-350 DUMP 4x4	FORD 4x4	1FDRF3H63HDA03944	2017	2027	$85,000	10				$85,000		
PARKS	16 F350 2x2 1FD8X3G61GED40518		F-350 PICKUP	FORD 2 wheel drive	1FD8X3G61GED40518	2017	2029	$40,000	12						$40,000
PARKS	16 Kubota Tractor w/Backhoe B2650HD06054		KUBOTA TRACTOR	KUBOTA	B2650HD060541	2017	2029	$50,000	12						$50,000
PARKS	Cub Cadet 4x4 Utility Vehicle		Cub Cadet 4x4 Utility Vehicle	Cub Cadet	1A285H70002	2017	2029	$10,000	12						$10,000
PARKS	2018 GMC 3500 1GD32VCG2JZ159110		CL-SIERRA 3500	GMC	1GD32VCG2JZ159110	2018	2028	$85,000	10					$85,000	
PARKS	Kubota Utility Vehicle & Snowplow		Kubota Utility Vehicle & Snowplow	KUBOTA	KRTV110081045816	2019	2027	$26,000	8				$26,000		
PARKS	19 John Deere 1025R Tractor		John Deere 1025R Tractor	JOHN DEERE	12V2025RRPH117883	2019	2027	$16,000	8				$16,000		
PARKS	Exmark X-SERIES 980cc		72" MOWER R6 Electric	Electric	404816493	2020	2028	$35,000	8					$35,000	
PARKS	Exmark X-SERIES 980cc		72" MOWER R7 Electric	Electric	409689989	2022	2030	$46,000	8						
PARKS	Kubota Utility Vehicle & Snowplow		UTILITY VEHICLE & SNOWPLOW	Kubota	KBUBA8HCCM1G22672	2022	2034	$25,000	12						
PARKS	Kubota RTVX1100 A5KC2GDBLPG076317		Kubota Utility Vehicle/RTV-X1100CW-	KUBOTA	A5KC2GDBLPG076317	2024	2032	$23,000	8						
PARKS	22 Smithco Sand Star ballfield grmr		BALLFIELD GROOMER	SMITHCO	EM994	2024	2044	$28,000	20						
			Total Parks							**98,125**	**19,500**	**138,000**	**202,000**	**160,000**	**100,000**
POLICE 1	2019 Chevy Tahoe #1GNSKDEC0KR175190		PATROL SUV	CHEVY	1GNSKDEC0KR175190	2019	2023	$57,600	4			57,600			
POLICE 2	2020 Gry Chevy Tahoe 1GNSKDKC5LR167317		UNMARKED CRUISER	CHEVY	1GNSKDKC5LR167317	2020	2028	$57,600	8					57,600	
POLICE 3	2021 Ford Explorer 1FM5K8AB7MGB83372		PATROL SUV	FORD	1FM5K8AB7MGB83372	2022	2026	$57,600	4				$57,600		
POLICE 4	2022 Ford Exp 1FM5K8ABXNGA07062		PATROL SUV	FORD	1FM5K8ABXNGA07062	2022	2026	$57,600	4			57,600			
POLICE 5	2023 Chevy Tahoe 1GNSKMKD6PR124345		CHIEF SUV	CHEVY	1GNSKMKD6PR124345	2023	2031	$57,600	8						
POLICE 6	2023 Ford Interceptor 1FM5K8AB9PGA81432		PATROL SUV	FORD	1FM5K8AB9PGA81432	2024	2028	$57,600	4				57,600		
POLICE 7	23 CHEVY TAHOE 1GNSKLEDXPR235082		PATROL SUV	CHEVY	1GNSKLEDXPR235082	2024	2028	$57,600	4	68,965				57,600	
POLICE 8	23 CHEVY TAHOE 1GNSKLEDXPR234626		PATROL SUV	CHEVY	1GNSKLEDXPR234626	2024	2028	$57,600	4	77,656				57,600	
POLICE SP1	2016 Ford Explorer 1FM5K8D83GGD16858		PATROL/SPECIAL EVENTS	FORD	1FM5K8D83GGD16858	2016									
POLICE SP2	2018 Ford F150 1FTEW1PG5JKD90340		PATROL/SPECIAL EVENTS	FORD	1FTEW1PG5JKD90340	2018									
POLICE SP3	2020 Blk Chevy Tahoe 1GNSKDEC6LR166334		PATROL/SPECIAL EVENTS	FORD	1GNSKDEC6LR166334	2020									
			Total Police							**146,621**	**-**	**115,200**	**115,200**	**172,800**	**-**
						Total Fleet Value		9,843,800		507,758	554,500	498,200	1,447,200	1,142,800	100,000

			Actual FY24	Budget FY25	Budget FY26	Budget FY27	Budget FY28	Budget FY29
	Beginning Fund Balance:	Beginning Fund Balance:	(73,660)	740,633	763,157	814,957	(62,243)	(615,043)
	Annual Expense:	Annual Expense:	(507,758)	(554,500)	(498,200)	(1,447,200)	(1,142,800)	(100,000)
	Expenses between Periods	Expenses between Periods	(47,024)	47,024				
Changes	General Fund Transfer:	General Fund Transfer:	1,325,000	530,000	550,000	570,000	590,000	610,000
	Other Revenue:	Other Revenue:	(3,000)	-	-	-	-	-
	Interest Income	Interest Income	47,166					
	Sale of Equipment:	Sale of Equipment:	(90)					
	Ending Fund Balance:	Ending Fund Balance:	740,633	763,157	814,957	(62,243)	(615,043)	(105,043)

DEPT	ASSET LISTING	Name	VEHICLE	MAKE	VIN	PURCHASE FY YEAR	Replacement Fiscal Year	REPLACEMENT VALUE	LIFE CYCLE	Actual FY24	Budget FY25	Budget FY26	Budget FY27	Budget FY28	Budget FY29	Budget FY30	Budget FY31	Budget FY32	Budget FY33	Budget FY34	Budget FY35	Budget FY36	Budget FY37	Budget FY38	Budget FY39
RESCUE 1	12 Intl Ambulance -1HTJSSKK4CJ58804		Retired AMBULANCE -1 rebuilding	INTERNATIONAL	1HTJSSKK4CJ588804	2012	2021		9																
RESCUE 1	2022 Braun Chevy Ambulance NH772799		AMBULANCE -1	INTERNATIONAL	1HTKJPVK1NH772799	2023	2032	$350,000	9									$350,000							
RESCUE 2	2017 Ford F-450 Amb 1FDUF4HT8HEE07578		AMBULANCE -2	FORD	1FDUF4HT8HEE07578	2018	2027	$350,000	9				$350,000									$350,000			
RESCUE 3	2015 Chevy Suburban - 1GNSK5EC3FR260570		ALS1	CHEVY	1GNSK5EC3FR260570	2014	2024	$85,000	9		$85,000								$85,000						
FIRE	ENGINE 1 2022- PUMPER #NA024995	Engine 1	Engine 1 Pumper	PIERCE	4P1BAAFF4NA024995	2022	2042	$710,000	20													$710,000	-	-	-
FIRE	ENGINE 3: 2016 Mini Pumper EA72664	Engine 3	ENGINE 3 4X4 PUMPER	FORD	1FD0W5HT8GEA72664	2016	2036	$250,000	20													$250,000	-	-	-
FIRE	CAR 1: 2020 Chiefs Vehicle #R210825	Car 1	FIRE CHIEF SUV 1	Chevrolet	1GNSKAKC1LR210825	2020	2028	$75,000	8					$75,000	-		-	-	-	-	-	$75,000	-	-	-
FIRE	TANKER 1: 1994 Tanker H563375	Tanker 1	TANKER 1 TRUCK	INTERNATIONAL	1HTGEAYR3RH563375	1994	2014	$450,000	20		$450,000				-	-	-	-	-	-	-	-	-	-	-
FIRE	TANKER 2: 2009 Tanker 9HAH4436	Tanker 2	TANKER 2 TRUCK	FREIGHTLINER	1FVACYBS69HAH4436	2008	2028	$250,000	20					$250,000		-	-	-	-	-	-	-	-	-	-
FIRE	TOWER 1: 1991 Aerial Truck M1003871	Tower 1	TOWER 1 AERIAL LADDER TRK	SUTPHEN	1S9A3KFE0M1003871	1991	2016	$1,250,000	25						-	-	-	-	-	-	-	-	-	-	-
FIRE	19 Ford F550 1FD0W5HT9KED69144	Utility 1	UTILITY TRUCK 1 F-550	FORD	1FD0W5HT9KED69144	2019	2034	$115,000	15											$115,000	-	-	-	-	-
			Total EMS & FIRE							-	535,000	-	350,000	325,000	-	-	-	350,000							
HIGHWAY	2010 Intnl 7600 Dump 1HTWYAHT0AJ218185	Chloride	CHLORIDE - 7600 TANDEM	INTERNATIONAL	1HTWYAHT0AJ218185	2003																			
HIGHWAY	05 John Deere 772D Motorgrader		772D MOTORGRADER	JOHN DEERE	DW772DX599539	2005	2030	$400,000	25							$400,000									
HIGHWAY	John Deere 6215 Roadside Mower		6215 ROADSIDE MOWER	JOHN DEERE	L06215B542221	2008	2026	$160,000	18			$160,000													
HIGHWAY	JD 4WD Loader		WHEELOADER 1	JOHN DEERE	1DW624KZEBD638821	2012	2027	$280,000	15				$280,000												
HIGHWAY	12 Backhoe - John Deere 310k		RUBBER TIRE BACKHOE	JOHN DEERE	1T0310EKECG230999	2013	2028	$150,000	15					$150,000											
HIGHWAY	2015 Int'l 7600 3HTGSSNT4FN637998		DUMP - 7600 TANDEM	INTERNATIONAL	3HTGSSNT4FN637998	2015	2027	$250,000	12				$250,000												$250,000
HIGHWAY	2015 Int'l 7600 3HTGSSNT2FN637997		DUMP - 7600 TANDEM	INTERNATIONAL	3HTGSSNT2FN637997	2015	2027	$250,000	12				$250,000												$250,000
HIGHWAY	2015 J Deere 624K 1DW624KZHFF670323		WHEELOADER 2	JOHN DEERE	1DW624KZHFF670323	2015	2030	$280,000	15							$280,000									
HIGHWAY	2016 F250 1FT7X2B69GEA44762		F-250 PICKUP 4x4	FORD	1FT7X2B69GEA44762	2016	2026	$85,000	10			$85,000										$85,000			
HIGHWAY	2017 Int'l 7600 3HTGSSNT7HN642115		DUMP - 7600 TANDEM	INTERNATIONAL	3HTGSSNT7HN642115	2016	2028	$250,000	12					$250,000											
HIGHWAY	2017 Volvo EW160E Excv VCEW160EC00320857		EXCAVATOR EW17D	VOLVO	VCEW160EC00320857	2017	2033	$285,000	16										$285,000						
HIGHWAY	2018 GMC Sierra 1GT22SEG7JZ124039		GMC Sierra 2500	GMC	1GT22SEG7JZ124039	2018	2028	$85,000	10					$85,000										$85,000	
HIGHWAY	20 Int HV613 1HTESTZT4LH076229		DUMP - 7600 TANDEM	INTERNATIONAL	1HTESTZT4LH076229	2020	2032	$250,000	12									$250,000							
HIGHWAY	2019 Int Dump Truck H172965		DUMP - 7600 TANDEM	INTERNATIONAL	1HTESTZT3KH172965	2019	2031	$250,000	12								$250,000								
HIGHWAY	2020 Volvo MC70C Skid Steer #2211429		763-SKID STEER LOADER	BOBCAT	GE0070WRCK2211429	2020	2030	$50,000	10							$50,000									
HIGHWAY	20 Ford F550 EC50283		F-550 1.5 TON DUMP TRUCK	FORD	1FDUF5HT5LEC50283	2021	2031	$115,000	10								$115,000								
HIGHWAY	20 Catepiller 140AWD Grader EB300235		ROAD GRADER	Catepillar	CAT00140AEB300235	2021	2046	$400,000	25																
HIGHWAY	2021 Ford F250 #MED48849		F-250 PICKUP 4x4	FORD	1FT7X2B62MED48849	2021	2031	$85,000	10								$85,000								
HIGHWAY	2022 Int Dump Truck w/plow 9NN563113		DUMP - 7600 TANDEM	INTERNATIONAL	3HTESTZT9NN563113	2022	2034	$250,000	12											$250,000					
HIGHWAY	03 Crew Cab 4WD Pickup F242790		CREW CAB 4WD PICKUP	CHEVROLET	1GCHKZ3U13F242790	2003																			
HIGHWAY	2023 Ford F550 DUMP 1FDUF5HT5PEC33974		F-550 1.5 TON DUMP TRUCK	FORD	1FDUF5HT5PEC33974	2014	2024	$85,000	10	-										$85,000					
HIGHWAY	24 International Dump 542878		DUMP - 7600 TANDEM	INTERNATIONAL	3HTPCAPT0RN542878	2024	2036	$250,000	12	$263,012												$250,000			
			Total Highway							263,012	-	245,000	780,000	485,000	-	730,000	450,000	250,000							
MTN RES	2011 Ford F550 Cab & Chasis		F550 CAB & CHASIS	FORD	1FD0X5HT6BEB32897	2011	2031	$90,000	20								$90,000								
MTN RES	18 CAN-AM ATV Out MAXXT 850		ATV Out MAXXT 850	CAN-AM	3JBLPAU42JJ000113	2018	2030	$20,000	12							$20,000									
MTN RES	19 Can-Am OutMaxxT1000		ATV OutMaxxT1000	CAN-AM	3JBLPAX49KJ000221	2019	2031	$21,000	12								$21,000								
MTN RES	2019 Ford F250 EG08666		F250 CREW CAB 4WD PICKUP	FORD	1FT7W2B62KEG08666	2020	2035	$70,000	15												$70,000				
MTN RES	2022 Can-Am Outmax ATV		ATV OUTMAX	CAN-AM	3JBLPAU49NJ001085	2022	2034	$21,000	12											$21,000					
			Total Mountain Rescue							-	-	-	-	-	-	20,000	111,000	-							
ADMINISTRATION	2014 Ford Explorer 1FM5K8AR7EGA45085		FORD EXPLORER/IN TOWN USE	FORD	1FM5K8AR7EGA45085	2014																			
ARENA	13 Zamboni Ice Resurfacer - Model 546		ZAMBONI 546	ZAMBONI	546-10168	2014	2032	$115,000	18									$115,000	-	-	-				
PUBLIC WORKS	2016 Ford Explorer 1FM5K8ARXGGB36760		FORD EXPLORER/IN TOWN USE	FORD	1FM5K8ARXGGB36760	2016																			
RECREATION	2016 Ford Explorer 1FM5K8AR3GGB36759		FORD EXPLORER/IN TOWN USE	FORD	1FM5K8AR3GGB36759	2016																			
			Total Other							-	-	-	-	-	-	-	-	115,000							
PARKS	2012 Ski-Doo Groomer YH2SLSCB2CR000105		SNOWMACHINE & GROOMER	SKANDIC SWT	YH2SLSCB2CR000105	2012	2027	$25,000	15				$25,000												
PARKS	2024 GMC 3500 Crw 1GT49TE76RF367297		3500 CREW CAB	GMC	1GT49TE76RF367297	2024	2034	$85,000	10	67,526										$85,000					
PARKS	2022 Ford F550 Dump 1FDUF5HNXNDA24086		F-550 Dump Truck	FORD	1FDUF5HNXNDA24086	2023	2033	$85,000	10										$85,000						
PARKS	2016 F250 1FT7X2A62GEA84201		F-250 PICKUP	FORD 2 wheel drive	1FT7X2A62GEA84201	2016	2028	$40,000	12					$40,000											
PARKS	Kubota 54 Mower 22704 R14		72" MOWER GAS	KUBOTA	22704	2017	2025	$19,500	8		$19,500								$19,500						
PARKS	Exmark Mower R10 316633305		60" MOWER ELECTRIC	Electric	316633305	2025	2033	$39,500	8	30,599									$39,500						
PARKS	Exmark Mower R11 316633304		72" MOWER R10 Electric	Electric	316633304	2017	2025	$46,000	8			$46,000								$46,000					
PARKS	Exmark Mower R12 316391140		72" MOWER R12 Electric	Electric	316391140	2017	2025	$46,000	8			$46,000								$46,000					
PARKS	Exmark Mower R13 316639181		72" MOWER R13 Electric	Electric	316639181	2017	2025	$46,000	8			$46,000								$46,000					
PARKS	Bobcat Skidsteer w/Attach ALJ818181		SKID STEER	BOBCAT	ALJ818181	2017	2027	$50,000	10				$50,000										$50,000		
PARKS	2017 F350 1FDRF3H63HDA03944		F-350 DUMP 4x4	FORD 4x4	1FDRF3H63HDA03944	2017	2027	$85,000	10				$85,000										$85,000		
PARKS	16 F350 2x2 1FD8X3G61GED40518		F-350 PICKUP	FORD 2 wheel drive	1FD8X3G61GED40518	2017	2029	$40,000	12						$40,000										
PARKS	16 Kubota Tractor w/Backhoe B2650HD06054		KUBOTA TRACTOR	KUBOTA	B2650HD060541	2017	2029	$50,000	12						$50,000										
PARKS	Cub Cadet 4x4 Utility Vehicle		Cub Cadet 4x4 Utility Vehicle	Cub Cadet	1A285H70002	2017	2029	$10,000	12						$10,000										
PARKS	2018 GMC 3500 1GD32VCG2JZ159110		CL-SIERRA 3500	GMC	1GD32VCG2JZ159110	2018	2028	$85,000	10					$85,000										$85,000	
PARKS	Kubota Utility Vehicle & Snowplow		Kubota Utility Vehicle & Snowplow	KUBOTA	KRTV110081045816	2019	2027	$26,000	8				$26,000								$26,000				
PARKS	19 John Deere 1025R Tractor		John Deere 1025R Tractor	JOHN DEERE	12V2025RRPH117883	2019	2027	$16,000	8				$16,000								$16,000				
PARKS	Exmark X-SERIES 980cc		72" MOWER R6 Electric	Electric	404816493	2020	2028	$35,000	8					$35,000								$35,000			
PARKS	Exmark X-SERIES 980cc		72" MOWER R7 Electric	Electric	409689989	2022	2030	$46,000	8							$46,000								$46,000	
PARKS	Kubota Utility Vehicle & Snowplow		UTILITY VEHICLE & SNOWPLOW	Kubota	KBUBA8HCCM1G22672	2022	2034	$25,000	12											$25,000					
PARKS	Kubota RTVX1100 A5KC2GDBLPG076317		Kubota Utility Vehicle/RTV-X1100CW	KUBOTA	A5KC2GDBLPG076317	2024	2032	$23,000	8									$23,000							
PARKS	22 Smithco Sand Star ballfield grmr		BALLFIELD GROOMER	SMITHCO	EM994	2024	2044	$28,000	20																
			Total Parks							98,125	19,500	138,000	202,000	160,000	100,000	46,000	-	23,000							
POLICE 1	2019 Chevy Tahoe #1GNSKDEC0KR175190		PATROL SUV	CHEVY	1GNSKDEC0KR175190	2019	2023	$57,600	4			57,600				57,600				57,600				57,600	
POLICE 2	2020 Gry Chevy Tahoe 1GNSKDKC5LR167317		UNMARKED CRUISER	CHEVY	1GNSKDKC5LR167317	2020	2028	$57,600	8					57,600								57,600			
POLICE 3	2021 Ford Explorer 1FM5K8AB7MGB83372		PATROL SUV	FORD	1FM5K8AB7MGB83372	2022	2026	$57,600	4				$57,600				57,600				57,600				57,600
POLICE 4	2022 Ford Exp 1FM5K8ABXNGA07062		PATROL SUV	FORD	1FM5K8ABXNGA07062	2022	2026	$57,600	4			57,600				57,600				57,600				57,600	
POLICE 5	2023 Chevy Tahoe 1GNSKMKD6PR124345		CHIEF SUV	CHEVY	1GNSKMKD6PR124345	2023	2031	$57,600	8								57,600								57,600
POLICE 6	2023 Ford Interceptor 1FM5K8AB9PGA81432		PATROL SUV	FORD	1FM5K8AB9PGA81432	2024	2028	$57,600	4				57,600				57,600				57,600				57,600
POLICE 7	23 CHEVY TAHOE 1GNSKLEDXPR235082		PATROL SUV	CHEVY	1GNSKLEDXPR235082	2024	2028	$57,600	4	68,965				57,600				57,600				57,600			
POLICE 8	23 CHEVY TAHOE 1GNSKLEDXPR234626		PATROL SUV	CHEVY	1GNSKLEDXPR234626	2024	2028	$57,600	4	77,656				57,600				57,600				57,600			
POLICE SP1	2016 Ford Explorer 1FM5K8D83GGD16858		PATROL/SPECIAL EVENTS	FORD	1FM5K8D83GGD16858	2016																			
POLICE SP2	2018 Ford F150 1FTEW1PG5JKD90340		PATROL/SPECIAL EVENTS	FORD	1FTEW1PG5JKD90340	2018																			
POLICE SP3	2020 Blk Chevy Tahoe 1GNSKDEC6LR166334		PATROL/SPECIAL EVENTS	FORD	1GNSKDEC6LR166334	2020																			
			Total Police							146,621	-	115,200	115,200	172,800	-	115,200	172,800	115,200							
						Total Fleet Value		9,843,800		507,758	554,500	498,200	1,447,200	1,142,800	100,000	911,200	733,800	853,200	514,000	834,200	227,200	1,927,800	135,000	331,200	672,800
			Beginning Fund Balance:					Beginning Fund Balance:		(73,660)	740,633	763,157	814,957	(62,243)	(615,043)	(105,043)	(386,243)	(470,043)	(653,243)	(477,243)	(601,443)	(98,643)	(1,276,443)	(641,443)	(182,643)
			Annual Expense:					Annual Expense:		(507,758)	(554,500)	(498,200)	(1,447,200)	(1,142,800)	(100,000)	(911,200)	(733,800)	(853,200)	(514,000)	(834,200)	(227,200)	(1,927,800)	(135,000)	(331,200)	(672,800)
			Expenses between Periods					Expenses between Periods		(47,024)	47,024														
	Changes		General Fund Transfer:					General Fund Transfer:		1,325,000	530,000	550,000	570,000	590,000	610,000	630,000	650,000	670,000	690,000	710,000	730,000	750,000	770,000	790,000	810,000
			Other Revenue:					Other Revenue:		(3,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Interest Income					Interest Income		47,166															
			Sale of Equipment:					Sale of Equipment:		(90)															
			Ending Fund Balance:					Ending Fund Balance:		740,633	763,157	814,957	(62,243)	(615,043)	(105,043)	(386,243)	(470,043)	(653,243)	(477,243)	(601,443)	(98,643)	(1,276,443)	(641,443)	(182,643)	(45,443)

Town of Stowe
Equipment Fund

DEPT	ASSET LISTING	Budget FY 40	Budget FY 41	Budget FY 42	Budget FY 43	Budget FY 44	Budget FY 45	Budget FY 46	Budget FY 47	Budget FY 48	Budget FY 49	Budget FY 50	Budget FY 51	Budget FY 52	Budget FY 53	Budget FY 54	Budget FY 55
RESCUE 1	12 Intl Ambulance -1HTJSKK4CJ58804																
RESCUE 1	2022 Braun Chevy Ambulance NH772799		$350,000									$350,000					
RESCUE 2	2017 Ford F-450 Amb 1FDUF4HT8HEE07578						$350,000									$350,000	
RESCUE 3	2015 Chevy Suburban - 1GNSK5EC3FR260570			$85,000									$85,000				
FIRE	ENGINE 1 2022- PUMPER #NA024995	-	-	$710,000	-	-	-	-	-	-							
FIRE	ENGINE 3: 2016 Mini Pumper EA72664	-	-	-	-	-	-	-	-	-							
FIRE	CAR 1: 2020 Chiefs Vehicle #R210825	-	-	-	-	$75,000	-	-	-	-				$75,000			
FIRE	TANKER 1: 1994 Tanker H563375	-	-	-	-	$450,000	-	-	-	-							
FIRE	TANKER 2: 2009 Tanker 9HAH4436	-	-	-	-	-	-	-	-	$250,000							
FIRE	TOWER 1: 1991 Aerial Truck M1003871	-	-	-	-	-	-	-	-	$1,250,000							
FIRE	19 Ford F550 1FD0W5HT9KED69144	-	-	-	-	-	-	-	-	-	$115,000						
HIGHWAY	2010 Intnl 7600 Dump 1HTWYAHT0AJ218185																
HIGHWAY	05 John Deere 772D Motorgrader																$400,000
HIGHWAY	John Deere 6215 Roadside Mower		$160,000														
HIGHWAY	JD 4WD Loader			$280,000													
HIGHWAY	12 Backhoe - John Deere 310k				$150,000												
HIGHWAY	2015 Int'l 7600 3HTGSSNT4FN637998												$250,000				
HIGHWAY	2015 Int'l 7600 3HTGSSNT2FN637997												$250,000				
HIGHWAY	2015 J Deere 624K 1DW624KZHFF670323						$280,000										
HIGHWAY	2016 F250 1FT7X2B69GEA44762							$85,000									
HIGHWAY	2017 Int'l 7600 3HTGSSNT7HN642115	$250,000												$250,000			
HIGHWAY	2017 Volvo EW160E Excv VCEW160EC00320857										$285,000						
HIGHWAY	2018 GMC Sierra 1GT22SEG7JZ124039									$85,000							
HIGHWAY	20 Int HV613 1HTESTZT4LH076229					$250,000											
HIGHWAY	2019 Int Dump Truck H172965				$250,000												250,000
HIGHWAY	2020 Volvo MC70C Skid Steer #2211429	$50,000										$50,000					
HIGHWAY	20 Ford F550 EC50283		$115,000										$115,000				
HIGHWAY	20 Catepiller 140AWD Grader EB300235							$400,000									
HIGHWAY	2021 Ford F250 #MED48849		$85,000										$85,000				
HIGHWAY	2022 Int Dump Truck w/plow 9NN563113							$250,000									
HIGHWAY	03 Crew Cab 4WD Pickup F242790																
HIGHWAY	2023 Ford F550 DUMP 1FDUF5HT5PEC33974					$85,000										$85,000	
HIGHWAY	24 International Dump 542878									$250,000							
MTN RES	2011 Ford F550 Cab & Chasis												$90,000				
MTN RES	18 CAN-AM ATV Out MAXXT 850			$20,000												$20,000	
MTN RES	19 Can-Am OutMaxxT1000				$21,000												21,000
MTN RES	2019 Ford F250 EG08666											$70,000					
MTN RES	2022 Can-Am Outmax ATV							$21,000									
ADMINISTRATION	2014 Ford Explorer 1FM5K8AR7EGA45085																
ARENA	13 Zamboni Ice Resurfacer - Model 546											$115,000					
PUBLIC WORKS	2016 Ford Explorer 1FM5K8ARXGGB36760																
RECREATION	2016 Ford Explorer 1FM5K8AR3GGB36759																
PARKS	2012 Ski-Doo Groomer YH2SLSCB2CR000105			$25,000													
PARKS	2024 GMC 3500 Crw 1GT49TE76RF367297					$85,000										$85,000	
PARKS	2022 Ford F550 Dump 1FDUF5HNXNDA24086			$85,000										$85,000			
PARKS	2016 F250 1FT7X2A62GEA84201	$40,000												$40,000			
PARKS	Kubota 54 Mower 22704 R14		$19,500								$19,500						
PARKS	Exmark Mower R10 316633305		$39,500								$39,500						
PARKS	Exmark Mower R11 316633304			$46,000								$46,000					
PARKS	Exmark Mower R12 316391140			$46,000								$46,000					
PARKS	Exmark Mower R13 316639181			$46,000								$46,000					
PARKS	Bobcat Skidsteer w/Attach ALJ818181								$50,000								
PARKS	2017 F350 1FDRF3H63HDA03944								$85,000								
PARKS	16 F350 2x2 1FD8X3G61GED40518		$40,000												$40,000		
PARKS	16 Kubota Tractor w/Backhoe B2650HD06054		$50,000												$50,000		
PARKS	Cub Cadet 4x4 Utility Vehicle		$10,000												$10,000		
PARKS	2018 GMC 3500 1GD32VCG2JZ159110									$85,000							
PARKS	Kubota Utility Vehicle & Snowplow				$26,000								$26,000				
PARKS	19 John Deere 1025R Tractor				$16,000								$16,000				
PARKS	Exmark X-SERIES 980cc					$35,000								$35,000			
PARKS	Exmark X-SERIES 980cc							$46,000								$46,000	
PARKS	Kubota Utility Vehicle & Snowplow							$25,000									
PARKS	Kubota RTVX1100 A5KC2GDBLPG076317	$23,000								$23,000							
PARKS	22 Smithco Sand Star ballfield grmr					$28,000											
POLICE 1	2019 Chevy Tahoe #1GNSKDEC0KR175190			57,600				57,600				57,600				57,600	
POLICE 2	2020 Gry Chevy Tahoe 1GNSKDKC5LR167317					57,600								57,600			
POLICE 3	2021 Ford Explorer 1FM5K8AB7MGB83372				57,600				57,600				57,600				57,600
POLICE 4	2022 Ford Exp 1FM5K8ABXNGA07062			57,600				57,600				57,600				57,600	
POLICE 5	2023 Chevy Tahoe 1GNSKMKD6PR124345								57,600								57,600
POLICE 6	2023 Ford Interceptor 1FM5K8AB9PGA81432				57,600				57,600				57,600				57,600
POLICE 7	23 CHEVY TAHOE 1GNSKLEDXPR235082	57,600				57,600				57,600				57,600			
POLICE 8	23 CHEVY TAHOE 1GNSKLEDXPR234626	57,600				57,600				57,600				57,600			
POLICE SP1	2016 Ford Explorer 1FM5K8D83GGD16858																
POLICE SP2	2018 Ford F150 1FTEW1PG5JKD90340																
POLICE SP3	2020 Blk Chevy Tahoe 1GNSKDEC6LR166334																
		478,200	869,000	1,458,200	578,200	1,180,800	630,000	942,200	307,800	2,058,200	459,000	838,200	1,032,200	657,800	100,000	701,200	843,800
		(45,443)	306,357	287,357	(300,843)	10,957	(259,843)	40,157	47,957	710,157	-358,043	192,957	192,957	384,757	210,757	796,957	1,200,757
		(478,200)	(869,000)	(1,458,200)	(578,200)	(1,180,800)	(630,000)	(942,200)	(307,800)	(2,058,200)	(459,000)	(838,200)	(1,032,200)	(657,800)	(100,000)	(701,200)	(843,800)
	Changes	830,000	850,000	870,000	890,000	910,000	930,000	950,000	970,000	990,000	1,010,000	1,030,000	1,050,000	1,070,000	1,090,000	1,110,000	1,130,000
		306,357	287,357	(300,843)	10,957	(259,843)	40,157	47,957	710,157	(358,043)	192,957	384,757	210,757	796,957	1,200,757	1,205,757	1,486,957

TOWN OF STOWE, VERMONT
FORM V
FY 26 BUDGET WORKSHEET

Department:	Fire & Rescue Department	Expense Code	Expense Code	Revenue Code	Revenue Code	Revenue Code
		100-4840	**100-4530**	**100-2290**	**100-2291**	**100-2299-00.03**
Submitted By:	Scott Brinkman/Scott Reeves					
		FY 2026 Budget				
Total Expenditures Requested:		**$ 2,248,857**		**CPI Index**		**3.50%**
Total Revenues Projected:		**$ 367,000**				
Net Cost of Department:		**$ 1,881,857**				

							5	Form II & III	
	Do not change	7	8	9	10	11	31	Form I	
EMS Budget Numbers	**Combined Expense Description**	**FY 23 Budget**	**FY 23 Actual**	**FY 24 Budget**	**FY 24 Actual**	**FY 25 Budget**	**FY 26 Budget Request**	**FY 25- FY 26 $ Increase (Decrease)**	**FY 25- FY 26 % Increase (Decrease)**
100-4840-10.05	Fire & Rescue Chief	-	-	-	-	-	**110,054**	110,054	
100-4840-10.01	Fire & Rescue Staff Wages	421,251	372,425	532,007	494,635	629,062	**660,750**	31,688	5.04%
100-4840-10.07	Medical Intercept Fee	-	-	-	750	250	**1,000**	750	300.00%
100-4840-11.02	Fire & Rescue Overtime	14,655	75,186	30,812	177,328	122,035	**128,483**	6,448	5.28%
100-4840-10.03	Per Diem Pay{Coverage}	178,818	213,676	270,688	166,610	182,645	**218,712**	36,067	19.75%
100-4840-11.04	Per Diem OT Pay	-	7,566	-	1,680	-	**-**	-	
100-4840-10.02	Part time Firefighters Active Calls	114,366	133,503	115,232	168,867	115,026	**137,386**	22,360	19.44%
100-4840-12.10	On Call Pay Part Time Firefighters	-	98,165	32,421	74,937	87,360	**87,360**	-	0.00%
100-4840-12.00	Benefit Pay	800	-	1,600	200	2,000	**2,000**	-	0.00%
	Fire Officers' Stipends	21,000	10,825	400	-	-	**-**	-	
100-4840-10.06	Burn Permits Pay	310	260	310	-	300	**-**	(300)	-100.00%
100-4840-11.01	Special Events Pay	2,376	2,057	1,375	945	1,375	**1,500**	125	9.09%
	Total Wages	**753,576**	**913,663**	**984,845**	**1,085,952**	**1,140,053**	**1,347,245**	**207,192**	**18.17%**
100-4840-13.00	Pension	48,101	45,305	65,262	77,375	82,000	**98,460**	16,460	20.07%
100-4840-14.00	Worker's Compensation Ins.	98,668	68,605	147,622	73,758	257,618	**119,599**	(138,019)	-53.58%
100-4840-15.00	Unemployment Insurance	5,090	3,441	7,086	3,804	9,073	**7,908**	(1,165)	-12.84%
100-4840-16.00	FICA	57,694	69,700	75,341	83,535	93,315	**102,988**	9,673	10.37%
100-4840-16.50	Child Care Contribution	-	-	-	71	-	**8,009**	8,009	
100-4840-17.00	Health Insurance	147,282	83,704	159,986	126,815	219,279	**257,885**	38,606	17.61%
100-4840-17.50	EAP First Responders	9,350	9,920	6,820	10,540	9,900	**9,200**	(700)	-7.07%
100-4840-18.00	Life & Disability Insurance	5,851	4,861	6,534	5,895	7,626	**7,935**	309	4.05%
100-4840-19.00	Dental Insurance	6,526	3,288	6,250	4,239	8,190	**8,945**	755	9.22%
	Total Benefits	**378,562**	**288,823**	**474,901**	**386,031**	**687,001**	**620,930**	**(66,071)**	**-9.62%**
100-4840-21.00	General Expense (Supplies)	13,282	14,302	12,182	14,809	12,182	**14,032**	1,850	15.19%
100-4840-23.00	Uniforms	10,600	10,740	10,890	8,640	10,715	**10,715**	-	0.00%
100-4840-40.00	Training & Development	8,040	5,770	7,690	11,991	6,590	**6,690**	100	1.52%
100-4840-45.00	Dues & Membership Fees	1,100	573	1,200	1,391	1,185	**1,185**	-	0.00%
100-4840-51.00	Immunizations	850	39	1,450	2,958	1,350	**1,650**	300	22.22%
100-4840-60.01	Third Party Billing Fee	13,900	21,928	17,050	23,544	32,000	**29,120**	(2,880)	-9.00%
100-4840-56.00	Forest Fire Expense	850	350	850	225	850	**850**	-	0.00%
100-4840-60.02	Vermont Assessment Fee	5,850	6,421	6,300	9,206	12,000	**10,920**	(1,080)	-9.00%
100-4840-67.00	Building Expense	3,187	1,058	6,793	717	6,793	**5,230**	(1,563)	-23.01%
100-4840-67.01	Ambulance Supplies Expense	18,965	24,119	26,965	18,793	26,965	**26,965**	-	0.00%
100-4840-68.00	Copy Machine Expense	120	583	144	1,358	600	**600**	-	0.00%
100-4840-72.00	Communication Expense	5,900	6,121	5,950	215	5,950	**6,050**	100	1.68%
100-4840-83.05	Protective Gear -Fire	55,500	34,631	35,800	31,727	31,450	**33,250**	1,800	5.72%
100-4840-83.00	Equipment Expense	32,032	79,577	71,532	101,103	72,132	**73,632**	1,500	2.08%
100-4840-84.10	Vehicle Fuel Expense	12,553	18,603	21,716	17,743	19,166	**16,594**	(2,572)	-13.42%
100-4840-84.00	Vehicle Expense	43,800	28,059	42,600	30,621	42,700	**43,200**	500	1.17%
	Vehicle Exp - Tower 1 Info Only	-	1,781	-	6,486	-			
	Vehicle Exp - Tanker 1 Info Only	-	539	-	163	-			
	Vehicle Exp - Tanker 2 Info Only	-	2,796	-	1,694	-			
	Vehicle Exp - Engine 1 Info Only	-	4,488	-	2,283	-			
	Vehicle Exp - Engine 2 Info Only	-	-	-	-	-			
	Vehicle Exp - Engine 3 Info Only	-	1,926	-	9,512	-			
	Vehicle Exp - Utility 1 Info Only	-	-	-	-	-			
	Vehicle Exp - Rescue 1 Info Only	-	-	-	-	-			
	Vehicle Exp - Chief's Tahoe Info Only	-	-	-	75	-			
	Total Operating Expenses	**226,529**	**252,874**	**269,112**	**275,038**	**282,628**	**280,683**	**(1,945)**	**-0.69%**
	Total Expenditures	**1,358,667**	**1,455,360**	**1,728,858**	**1,747,021**	**2,109,682**	**2,248,857**	**139,175**	**6.60%**

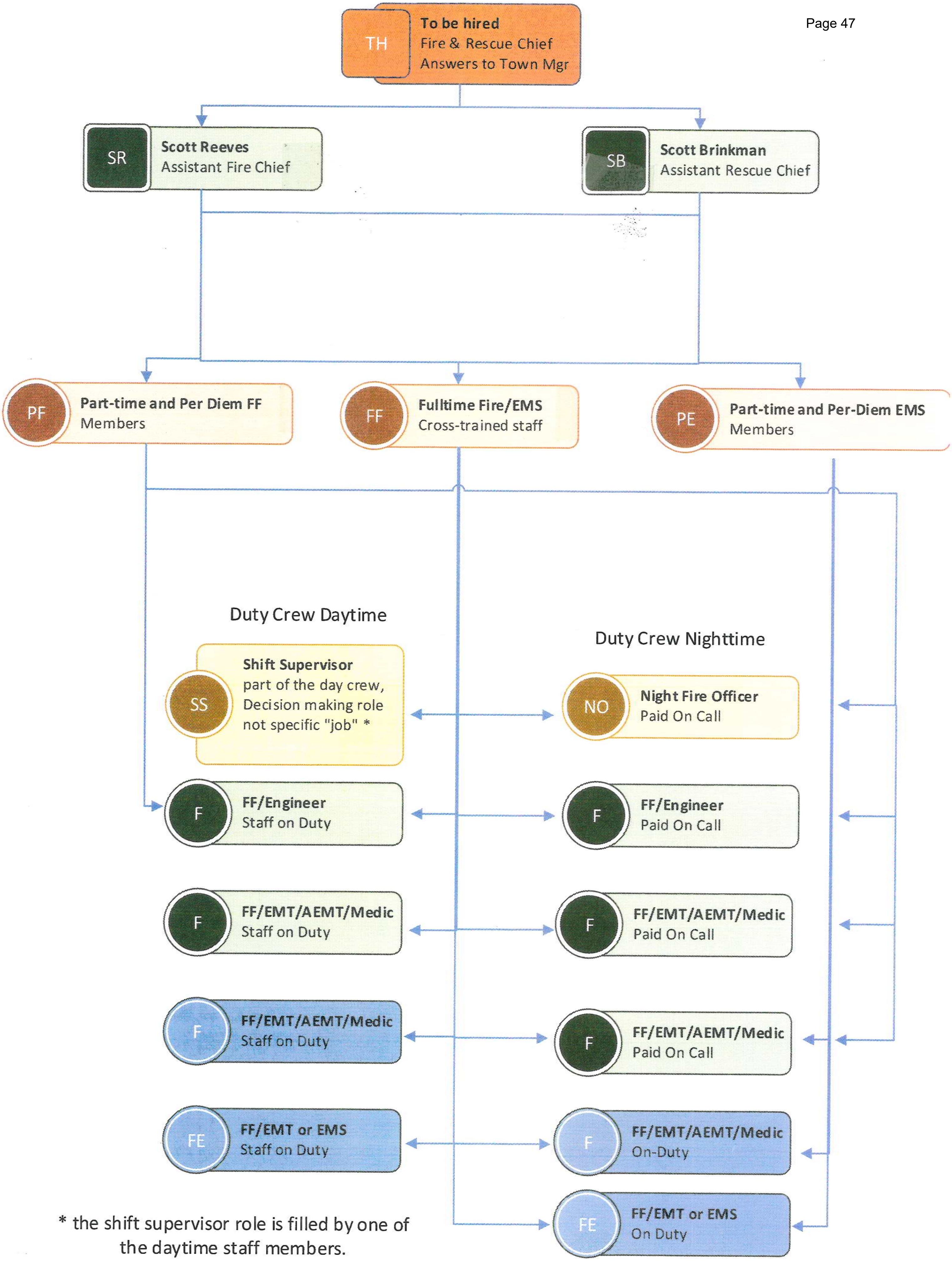
TOWN OF STOWE, VERMONT
FORM V
FY 26 BUDGET WORKSHEET

Department:	Fire & Rescue Department	Expense Code	Expense Code	Revenue Code	Revenue Code	Revenue Code
		100-4840	**100-4530**	**100-2290**	**100-2291**	**100-2299-00.03**
Submitted By:	Scott Brinkman/Scott Reeves					
		FY 2026 Budget				
Total Expenditures Requested:		**$ 2,248,857**		**CPI Index**		**3.50%**
Total Revenues Projected:		**$ 367,000**				
Net Cost of Department:		**$ 1,881,857**				**5** Form II & III
	Do not change	**7**	8	9	10	11 / 31 Form I

EMS Budget Numbers	Combined Expense Description	FY 23 Budget	FY 23 Actual	FY 24 Budget	FY 24 Actual	FY 25 Budget	FY 26 Budget Request	FY 25- FY 26 $ Increase (Decrease)	FY 25- FY 26 % Increase (Decrease)

				Budget	Actual	Difference	% Difference
$ -	**$ 53**	**FY24**		$ 1,728,858	**$ 1,747,074**	(18,216)	-1.05%
$ -	**$ -**	**FY23**		$ 1,358,667	**$ 1,455,360**	(96,693)	-7.12%
		FY22		$ 1,093,636	**$ 1,135,969**	(42,333)	-3.87%
		FY21		$ 1,065,932	**$ 1,141,718**	(75,786)	-7.11%
		Average:		**1,311,773**	**1,370,030**	**(58,257)**	-4.44%

Budget Numbers	Revenue Description	FY 23 Budget	FY 23 Actual	FY 24 Budget	FY 24 Actual	FY 25 Budget	FY 26 Budget Request	FY 25- FY 26 $ Increase (Decrease)	FY 25- FY 26 % Increase (Decrease)
100-2290-00.00	Fire & Rescue Insurance Billing	195,000	292,478	210,000	298,188	400,000	**364,000**	(36,000)	-9.00%
100-2290-01.00	Fire & Rescue Miscellaneous	-	-	-	2,873	-	**-**	-	
100-2291-00.00	Fire & Rescue Special Events	4,753	2,880	2,751	2,670	2,751	**3,000**	249	9.05%
100-2291-02.00	Donations	-	-	-	3,224	-	**-**	-	
100-2291-04.00	Fire & Rescue Intercept Fees	600	-	600	-	600	**-**	(600)	-100.00%
100-2291-05.00	Fire & Rescue - Equipment Sales	-	18,000	-	-	-	**-**	-	
	Total Operating Revenues	**200,353**	**313,358**	**213,351**	**306,955**	**403,351**	**367,000**	**(36,351)**	**-9.01%**
	Net Cost by Year	**1,158,314**	**1,142,002**	**1,515,507**	**1,440,066**	**1,706,331**	**1,881,857**	**175,526**	**10.29%**



* the shift supervisor role is filled by one of the daytime staff members.

TOWN OF STOWE, VERMONT
FORM V
FY 26 BUDGET WORKSHEET

Department:	General Government	Expense Code	Revenue Code	Revenue Code	Revenue Code
		100-6000	**100-2288**		
Submitted By:	Charles Safford				
		FY 2026 Budget			
Total Expenditures Requested:		**$ 799,567**			
Total Revenues Projected:		**$ -**			
Net Cost of Department:		**$ 799,567**			

							5	Form II & III	
	Do not change	7	8	9	10	11	21	Form I	
Budget Numbers	**Expense Description**	**FY 23 Budget**	**FY 23 Actual**	**FY 24 Budget**	**FY 24 Actual**	**FY 25 Budget**	**FY 26 Budget Request**	**FY 25- FY 26 $ Increase (Decrease)**	**FY 25- FY 26 % Increase (Decrease)**
100-6000-51.00	LC Planning Commission	6,780	6,780	6,780	6,780	7,560	8,340	780	10.32%
100-6000-54.00	LC Sherrif - Dispatch Service	289,925	289,930	317,616	317,510	327,145	345,353	18,208	5.57%
100-6000-55.00	LC Courthouse	286,728	286,106	310,521	317,774	340,250	382,130	41,880	12.31%
100-6000-65.00	Stowe-Morrisville Trolley	14,669	14,669	14,669	14,669	14,669	14,669	0	0.00%
100-6000-66.00	Stowe Trolley System	37,031	35,765	36,818	36,818	36,818	38,659	1,841	5.00%
100-6000-67.00	Tower Lease	2,000	-	2,000	4,000	2,000	2,000	-	0.00%
100-6000-71.00	VT League of Cities & Towns	6,937	6,937	7,457	7,457	8,017	8,416	399	4.98%
		-	-	-	-	-			
		-	-	-	-	-			
		-	-	-	-	-			
		-	-	-	-	-			
		-	-	-	-	-			
	Total Base Budget	**644,070**	**640,187**	**695,861**	**705,008**	**736,459**	**799,567**	63,108	8.57%
	Total Expanded Budget	**-**	**-**	**-**		**-**		-	
	Total Operating Expenses	**644,070**	**640,187**	**695,861**	**705,008**	**736,459**	**799,567**	**63,108**	**8.57%**

			Budget	**Actual**	**Difference**	**% Difference**
$ -	**$ -**	**FY24**	$ 695,861	$ 705,008	(9,147)	-1.31%
$ -	**$ -**	**FY23**	$ 644,070	$ 640,187	3,883	0.60%
		FY22	$ 573,085	$ 573,985	(900)	-0.16%
		FY21	$ 560,074	$ 569,318	(9,244)	-1.65%
		Average:	**618,273**	**622,125**	**(3,852)**	-0.62%

TOWN OF STOWE, VERMONT
FORM V
FY 26 BUDGET WORKSHEET

Department:	Highway	Expense Code	Revenue Code	Revenue Code	Revenue Code
		100-5100	100-224	100-223	100-2299-00.01
Submitted By:	Chris Jolly/Brian Richardson				

0

Total Expenditures Requested: $ 2,964,053 — CPI-U 3.50%

Total Revenues Projected: $ 231,420

Net Cost of Department: $ 2,732,633 — 5 Form II & III

Do not change — 7 8 9 10 11 21 Form I

Budget Numbers	Expense Description	FY 23 Budget	FY 23 Actual	FY 24 Budget	FY 24 Actual	FY 25 Budget	FY 26 Budget Request	(Decrease) $ Increase (Decrease)	(Decrease) % Increase (Decrease)
100-5100-10.00	Superintendent's Salary	92,398	92,878	98,866	98,917	101,535	110,214	8,679	8.55%
100-5100-10.01	Staff Wages	480,679	459,480	519,065	456,011	574,316	602,468	28,152	4.90%
100-5100-11.00	Staff Overtime Pay	95,409	83,110	101,183	92,646	97,365	101,842	4,477	4.60%
100-5100-12.00	On Call Pay	17,011	16,009	18,402	16,977	12,232	12,770	538	4.40%
100-5100-12.50	On Call Pay -Winter	-	-	-	-	27,500	29,172	1,672	6.08%
100-5100-12.01	Benefit Pay	2,000	750	2,000	400	2,000	2,000	-	0.00%
	Payroll	**687,497**	**652,226**	**739,516**	**664,951**	**814,948**	**858,466**	**43,518**	**5.34%**
100-5100-13.00	Pension	72,985	72,711	78,601	75,999	85,623	90,997	5,374	6.28%
100-5100-14.00	Worker's Compensation Ins.	52,072	40,435	56,364	49,333	63,734	64,053	319	0.50%
100-5100-15.00	Unemployment Insurance	2,604	1,984	2,511	2,434	2,488	2,102	(386)	-15.53%
100-5100-16.00	FICA	52,673	51,991	56,726	53,930	61,753	65,673	3,920	6.35%
100-5100-16.50	Child Care Contribution	-	-	-	99	-	3,777	3,777	
100-5100-17.00	Health Insurance	189,955	174,681	195,648	172,154	170,934	184,801	13,867	8.11%
100-5100-18.00	Life & Disability Insurance	5,890	5,850	6,215	6,085	6,221	6,602	381	6.12%
100-5100-19.00	Dental Insurance	9,293	7,697	7,914	6,293	6,357	6,047	(310)	-4.87%
	Benefits	**385,472**	**355,347**	**403,979**	**366,328**	**397,110**	**424,052**	**26,942**	**6.78%**
100-5100-20.00	Office Expense	1,000	1,705	2,000	1,156	1,900	1,900	-	0.00%
100-5100-23.00	Uniforms & Safety	12,540	24,355	15,990	19,007	19,110	21,110	2,000	10.47%
100-5100-24.00	Winter Sand	59,520	37,019	68,640	134,831	72,240	72,960	720	1.00%
100-5100-24.01	Winter Salt	174,800	164,177	196,339	158,305	206,169	210,107	3,938	1.91%
100-5100-40.00	Recruiting & Onboarding	250	2,929	250	7,800	1,600	1,600	-	0.00%
100-5100-40.50	Training & Development	1,150	2,380	1,150	1,615	1,150	4,750	3,600	313.04%
100-5100-56.00	Crushing Services	80,720	51,802	85,640	91,095	88,265	84,590	(3,675)	-4.16%
100-5100-57.00	Tree & Brush Removal	32,000	32,598	32,000	19,350	32,000	32,000	-	0.00%
100-5100-58.00	Beaver Management	-	-	-	-	-	5,000	5,000	
100-5100-69.00	Paving	434,500	472,188	486,050	605,117	486,500	494,500	8,000	1.64%
100-5100-70.00	Road Maintenance	40,000	42,272	63,000	43,173	63,000	57,000	(6,000)	-9.52%
100-5100-71.00	Chloride	28,866	28,109	44,994	37,550	47,381	38,235	(9,146)	-19.30%
100-5100-72.00	Sidewalks	5,000	8,745	8,000	8,209	6,500	7,000	500	7.69%
100-5100-73.00	Parking Lots	1,800	2,400	1,800	2,550	2,400	2,540	140	5.83%
100-5100-79.00	Road Signs	7,500	7,040	12,000	8,392	12,000	12,000	-	0.00%
100-5100-81.00	Bridge Maint. and Repairs	10,000	-	10,000	5,117	10,000	10,000	-	0.00%
100-5100-82.00	Stormwater Management	225,000	169,589	200,000	134,420	221,950	224,950	3,000	1.35%
100-5100-83.00	Tools and Small Equipment	10,000	30,771	10,000	56,493	10,000	29,000	19,000	190.00%
100-5100-83.01	*Equipment - Rotary Lift*	Info only	530	-	-	-	-	-	
100-5100-83.10	*Equipment -Hydroseeder*	Info only	1,081	-	-	-	-	-	
100-5100-84.00	Vehicle and Equip. Maint.	225,000	280,418	240,000	265,329	240,000	240,000	-	0.00%
100-5100-84.01	*Tractor Vehicle R&M JD6215*	Tractor	3,948	-	4,768	-	-	-	
100-5100-84.02	*Vehicle R&M 2014 F250 22795*	Truck	2,393	-	-	-	-	-	
100-5100-84.03	*Vehicle R&M 2016 F250 44762*	Truck	6,971	-	1,876	-	-	-	
100-5100-84.04	*Vehicle R&M 2018 G250 24039*	Truck	854	-	370	-	-	-	
100-5100-84.05	*Vehicle R&M 2019 172965*	Plow Truck	5,884	-	3,072	-	-	-	
100-5100-84.06	*Vehicle R&M 2021 F250 48849*	Truck	120	-	1,607	-	-	-	
100-5100-84.07	*Vehicle R&M 2003 crew 42790*	Truck	337	-	-	-	-	-	
100-5100-84.08	*Vehicle R&M 20 F550 50283*	Truck	874	-	1,400	-	-	-	
100-5100-84.09	*Vehicle R&M 03 CHLO 60015*	Truck	199	-	1,358	-	-	-	
100-5100-84.10	*Vehicle R&M 2015 637997*	Plow Truck	5,652	-	13,151	-	-	-	

TOWN OF STOWE, VERMONT
FORM V
FY 26 BUDGET WORKSHEET

Department:	Highway	Expense Code	Revenue Code	Revenue Code	Revenue Code				
		100-5100	**100-224**	**100-223**	**100-2299-00.01**				
Submitted By:	Chris Jolly/Brian Richardson								
100-5100-84.11	*Vehicle R&M Flat Bed*	Truck	-	-	-	-	-	-	
100-5100-84.12	*Vehicle R&M 23 F550 33974*		-	-	4,353	-	-	-	
100-5100-84.20	*Vehicle R&M 2010 218185*	Plow Truck	7,373	-	10,915	-	-	-	
100-5100-84.21	*Grader R&M CAT 2021 0235*	Grader	8,617	-	5,474	-	-	-	
100-5100-84.22	*Vehicle R&M 22 Int 563113*	Plow Truck	227	-	22,085	-	-	-	
100-5100-84.30	*Vehicle R&M 2015 637998*	Plow Truck	17,130	-	11,271	-	-	-	
100-5100-84.40	*Grader JD772D 2005 99539*	Grader	6,073	-	-	-	-	-	
100-5100-84.50	*Loader JD624K 2015 670323*	Loader	12,819	-	3,775	-	-	-	
100-5100-84.55	*Backhoe JD310K 2012 30999*	Backhoe	7,550	-	4,875	-	-	-	
100-5100-84.60	*Skid Steer VolvoMC702C 2211429*	Skidsteer	325	-	697	-	-	-	
100-5100-84.65	*Excav Volvo EW160E 20857*	Excavator	9,680	-	21,120	-	-	-	
100-5100-84.70	*Vehicle R&M 2020 076229*	Plow Truck	26,794	-	2,439	-	-	-	
100-5100-84.80	*Vehicle R&M 2017 642115*	Plow Truck	12,104	-	2,824	-	-	-	
100-5100-84.90	*Loader JD624K 2011 38821*	Loader	18,677	-	7,897	-	-	-	
100-5100-84.91	*Parts - Plows*	Plows	15,212	-	29,204	-	-	-	
100-5100-84.92	*Parts - Tires*	Tires	44,029	-	27,540	-	-	-	
100-5100-85.00	Fuel Expense	117,434	160,557	203,269	117,380	154,178	132,293	(21,885)	-14.19%
	Operating Expenses	**1,467,080**	**1,519,053**	**1,681,122**	**1,716,889**	**1,676,343**	**1,681,535**	**5,192**	**0.31%**
100-5100-10.99	**FEMA Claim**	**-**	**-**	**-**	**238,155**	**-**	**-**	**-**	
	Total Base Budget	**2,540,049**	**2,526,627**	**2,824,617**	**2,986,323**	**2,888,401**	**2,964,053**	**75,652**	2.62%
	Total Expanded Budget	**-**	**-**	**-**		**-**		-	
	Total Operating Expenses	**2,540,049**	**2,526,627**	**2,824,617**	**2,986,323**	**2,888,401**	**2,964,053**	**75,652**	**2.62%**

				Budget	Actual	Difference	% Difference
$	-	-	**FY24**	$ 2,824,617	$ 2,986,323	(161,706)	-5.72%
$	-	-	**FY23**	$ 2,540,049	$ 2,526,627	13,422	0.53%
			FY22	$ 2,476,751	$ 2,298,931	177,820	7.18%
			FY21	$ 2,466,693	$ 2,354,291	112,402	4.56%
			Average:	**2,577,028**	**2,541,543**	**35,485**	1.38%

TOWN OF STOWE, VERMONT
FORM V
FY 26 BUDGET WORKSHEET

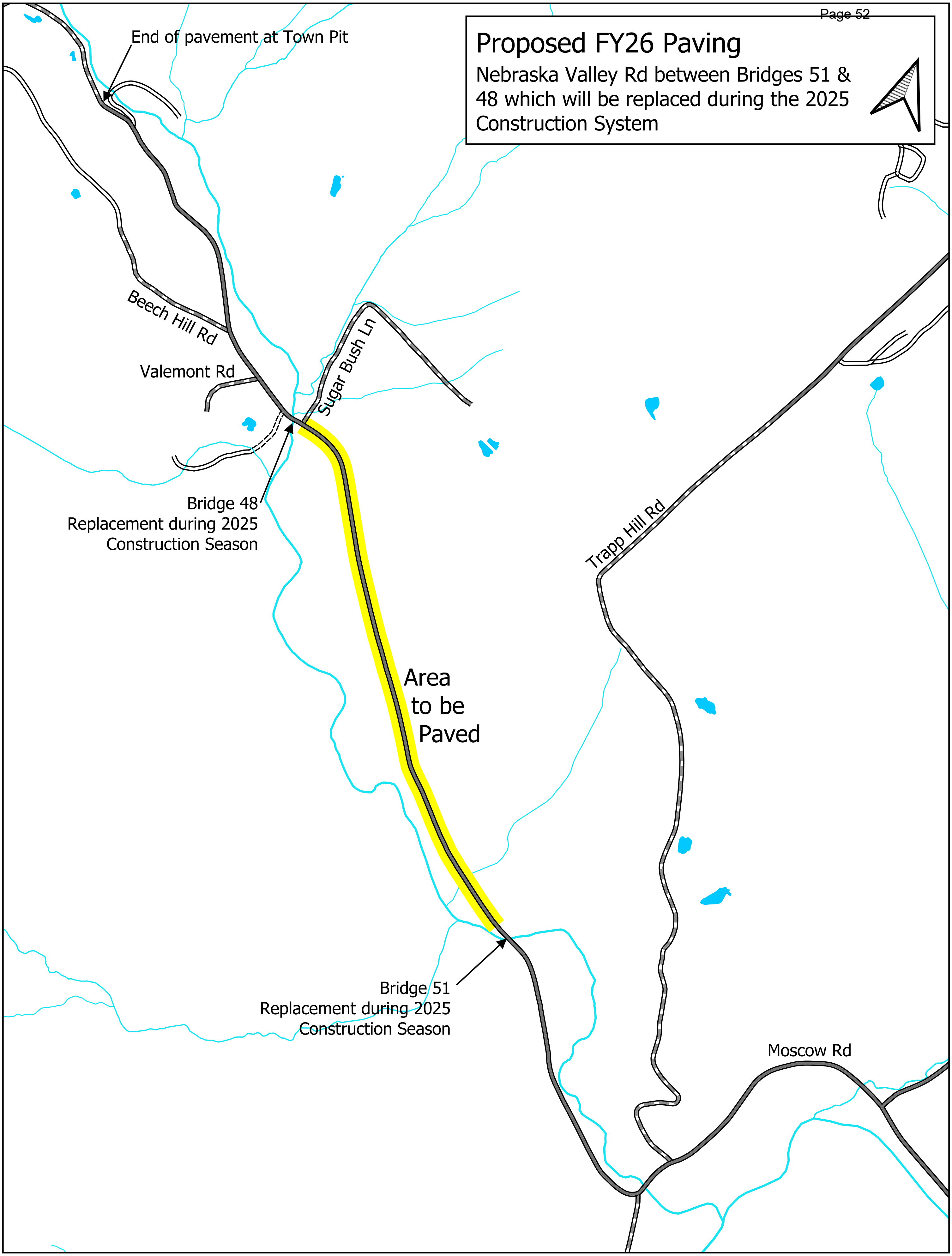
Department:	Highway	Expense Code	Revenue Code	Revenue Code	Revenue Code
		100-5100	100-224	100-223	100-2299-00.01
Submitted By:	Chris Jolly/Brian Richardson				

Budget Numbers	Revenue Description	FY 23 Budget	FY 23 Actual	FY 24 Budget	FY 24 Actual	FY 25 Budget	FY 26 Budget Request	(Decrease) $ Increase (Decrease)	(Decrease) % Increase (Decrease)
100-2239-00.00	Mechanic	2,500	5,165	500	2,996	3,000	3,000	-	0.00%
100-2240-00.00	Highway Block Grant	182,041	186,965	186,955	192,504	209,325	198,320	(11,005)	-5.26%
100-2241-00.00	Miscellaneous Fees	1,300	1,566	1,300	1,646	1,600	1,600	-	0.00%
100-2242-00.00	Stormwater Grants	40,000	25,600	40,000	45,000	25,000	25,000	-	0.00%
100-2241-10.00	Highway - Insurance Claim	-	42,812	-	28,964	-	-	-	
100-2243-00.00	Overweight Permits	900	1,040	900	1,210	900	1,000	100	11.11%
100-2248-00.00	Trolley Shop Plowing	2,500	2,500	2,500	2,500	2,500	2,500	-	0.00%
	Total Base Budget	**229,241**	**265,648**	**232,155**	**274,820**	**242,325**	**231,420**	**(10,905)**	-4.50%
	Total Expanded Budget	**-**	**-**	**-**		**-**			
	Total Operating Revenues	**229,241**	**265,648**	**232,155**	**274,820**	**242,325**	**231,420**	**(10,905)**	**-4.50%**
	Net Cost by Year	**2,310,808**	**2,260,979**	**2,592,462**	**2,711,503**	**2,646,076**	**2,732,633**	**86,557**	**3.27%**

			Budget	**Actual**	**2249.97**	**% Difference**
-	0	**FY24**	232,155	274,820	42,665	18.38%
-	0	**FY23**	229,241	265,648	36,407	15.88%
		FY22	227,836	243,854	16,018	7.03%
		FY21	230,654	287,601	56,947	24.69%
		Average:	**229,972**	**267,981**	**38,009**	**16%**

Proposed FY26 Paving

Nebraska Valley Rd between Bridges 51 & 48 which will be replaced during the 2025 Construction System



TOWN OF STOWE, VERMONT
FORM V
FY 26 BUDGET WORKSHEET

Department:	Information Technology	Expense Code	Revenue Code	Revenue Code	Revenue Code	Expense Code
		100-4000	**100-29**	**100-226**		100-4000
Submitted By:	David Martin	**FY 26**	**FY 25**	**Variance**		
Total Expenditures Requested:		**457,713**	**470,097**	**(12,384)**		**CPI Index** **3.50%**

Budget Numbers	Expense Description	FY 23 Budget	FY 23 Actual	FY 24 Budget	FY 24 Actual	FY 25 Budget	FY 26 Budget Request	FY 25- FY 26 $ Increase (Decrease)	FY 25- FY 26 % Increase (Decrease)
Net Cost of Department:							5	Form II & III	
	Do not change	7	8	9	10	11	7	Form I	
100-4000-10.01	IT Manager	46,800	54,283	85,733	84,632	89,345	**92,818**	3,473	3.89%
100-4000-12.00	Benefit Pay	-	100	200	-	200	**200**	-	0.00%
	Payroll	**46,800**	**54,383**	**85,933**	**84,632**	**89,545**	**93,018**	**3,473**	**3.88%**
100-4000-13.00	Pension	-	655	9,109	9,505	9,492	**9,860**	368	3.88%
100-4000-14.00	Worker's Compensation Ins.	217	1,388	425	1,023	717	**760**	43	6.01%
100-4000-15.00	Unemployment Insurance	260	79	251	209	249	**210**	(39)	-15.60%
100-4000-16.00	FICA	3,580	4,158	6,574	6,730	6,850	**7,116**	266	3.88%
100-4000-16.50	Child Care Contribution	-	-	-	2	-	**409**	409	
100-4000-17.00	Health Insurance	-	630	34,088	35,848	38,784	**7,579**	(31,205)	-80.46%
100-4000-18.00	Life & Disablity Insurance	498	54	718	702	744	**760**	16	2.11%
100-4000-19.00	Dental Insurance	-	29	1,514	1,470	1,514	**868**	(647)	-42.70%
	Benefits	**4,555**	**6,994**	**52,679**	**55,489**	**58,350**	**27,562**	**(30,788)**	**-52.76%**
100-4000-34.32	Communications,Administration	4,071	2,489	2,884	2,959	2,776	**2,847**	71	2.56%
100-4000-34.34	Communications,Town Clerk	2,621	1,935	1,569	1,813	1,693	**1,701**	8	0.47%
100-4000-34.36	Communications,Planning&Zoning	1,833	1,487	1,417	1,666	1,660	**1,661**	1	0.06%
100-4000-34.35	Communications,Listers	1,907	1,002	1,499	1,060	1,501	**1,501**	-	0.00%
100-4000-34.37	Communications,Finance	1,434	879	1,434	1,257	1,477	**1,576**	99	6.70%
100-4000-34.40	Communications,Public Safety	7,127	6,615	2,579	7,351	2,896	**5,503**	2,607	90.02%
100-4000-34.41	Communications,Police	17,320	22,737	21,822	20,836	22,868	**23,953**	1,085	4.74%
100-4000-34.45	Communications,Fire	3,826	3,391	3,300	3,106	3,719	**4,277**	558	15.00%
100-4000-34.48	Communications,EMS	5,062	4,855	4,641	4,530	4,654	**5,225**	571	12.27%
100-4000-34.47	Communications,Mountain Rescue	836	509	600	495	495	**495**	-	0.00%
100-4000-34.49	Communications EOC	-	509	-	495	495	**495**	-	0.00%
100-4000-34.51	Communications,Highway	4,058	3,672	3,349	3,989	4,068	**4,030**	(38)	-0.93%
100-4000-34.52	Communications,Public Works	3,597	3,105	2,514	4,171	4,093	**3,222**	(871)	-21.28%
100-4000-34.53	Communications,Akeley Building	-	1,741	1,644	2,251	2,086	**2,039**	(47)	-2.25%
100-4000-34.75	Communications,Parks	2,006	2,229	2,115	1,812	1,495	**1,461**	(34)	-2.27%
100-4000-34.76	Communications,Recreation	3,814	4,251	4,096	3,775	4,728	**3,374**	(1,354)	-28.64%
100-4000-34.77	Communications,Arena	3,977	3,331	1,214	2,497	1,733	**1,733**	-	0.00%
100-4000-34.78	Communications,Library	8,498	6,147	4,275	5,108	5,844	**5,844**	-	0.00%
	Total Communications	**71,987**	**70,884**	**60,952**	**69,172**	**68,281**	**70,937**	**2,656**	**3.89%**
100-4000-72.01	IT- Managed Services	77,616	92,160	117,036	109,504	92,206	**94,049**	1,843	2.00%
100-4000-72.10	IT- Network Backup & Security	36,705	45,949	52,485	55,183	39,546	**39,546**	-	0.00%
100-4000-72.30	IT-Communications	3,492	4,826	15,948	19,821	3,948	**11,744**	7,796	197.47%
100-4000-72.40	IT- Town-Wide Network Infrastructure & Soft	13,212	14,154	11,329	21,228	51,161	**51,721**	560	1.09%
100-4000-72.50	IT - Radio Communications System	-	-	-	-	23,660	**14,660**	(9,000)	-38.04%
100-4000-72.60	IT-Town Wide Website	-	-	-	-	20,000	**25,076**	5,076	25.38%
100-4000-40.00	IT - Training	-	6,257	-	(2,357)	-	**-**	-	
	Server & Network	**131,025**	**163,346**	**196,798**	**203,379**	**230,521**	**236,796**	**6,275**	**2.72%**
100-4000-83.32	Computer Equipment - Admin	1,600	-	-	1,639	-	**-**	-	
100-4000-83.34	Computer Equipment - Town Clerk	1,600	1,777	2,000	1,682	500	**1,750**	1,250	250.00%
100-4000-83.36	Computer Equipment - Planning & Zoning	1,600	1,456	-	2,224	1,000	**1,250**	250	25.00%
100-4000-83.35	Computer Equipment - Lister	-	-	1,000	-	-	**1,250**	1,250	
100-4000-83.37	Computer Equipment - Finance	1,600	2,205	1,000	-	-	**1,250**	1,250	
100-4000-83.40	Computer Equipment - IT	-	-	-	-	-	**-**	-	
100-4000-83.41	Computer Equipment - Police	11,750	11,051	10,000	16,150	6,000	**6,000**	-	0.00%
100-4000-83.45	Computer Equipment - Fire	1,250	2,258	1,200	1,810	1,000	**3,000**	2,000	200.00%
100-4000-83.48	Computer Equipment - EMS	2,000	1,724	1,200	1,487	1,000	**2,000**	1,000	100.00%
100-4000-83.51	Computer Equipment - Highway	-	-	-	2,990	1,000	**1,000**	-	0.00%
100-4000-83.52	Computer Equipment - Public Works	1,000	295	1,000	-	2,000	**1,000**	(1,000)	-50.00%
100-4000-83.53	Computer Equipment - Akeley Bldg	-	-	-	-	-	**-**	-	
100-4000-83.75	Computer Equipment - Parks	-	760	-	136	-	**-**	-	
100-4000-83.76	Computer Equipment - Recreation	800	1,450	1,000	2,462	2,000	**2,000**	-	0.00%
100-4000-83.77	Computer Equipment - Arena	-	-	-	-	2,000	**2,000**	-	0.00%
100-4000-83.78	Computer Equipment - Library	5,000	3,100	5,000	3,564	6,900	**6,900**	-	0.00%
	Total Office Equipment Expense	**28,200**	**26,076**	**23,400**	**34,144**	**23,400**	**29,400**	**6,000**	**25.64%**
	Total IT	**282,567**	**321,684**	**419,762**	**446,817**	**470,097**	**457,713**	**(12,384)**	**-2.63%**

TOWN OF STOWE, VERMONT
FORM V
FY 26 BUDGET WORKSHEET

Department:	Insurance	Expense Code	Revenue Code	Revenue Code	Revenue Code
		100-9610	100-228-01		
Submitted By:	Charles Safford				
		FY 2026 Budget			
Total Expenditures Requested:		$ 327,095			
				3.50%	
Total Revenues Projected:		$ -			
Net Cost of Department:		$ 327,095			

							5	Form II & III	
	Do not change	7	8	9	10	11	21	Form I	
Budget Numbers	**Expense Description**	**FY 23 Budget**	**FY 23 Actual**	**FY 24 Budget**	**FY 24 Actual**	**FY 25 Budget**	**FY 26 Budget Request**	**FY 25- FY 26 $ Increase (Decrease)**	**FY 25- FY 26 % Increase (Decrease)**
100-9610-48.00	Property & General Liability	169,483	161,596	189,813	207,776	238,006	281,655	43,649	18.34%
100-9610-52.00	Public Officals Liability	6,053	5,270	5,891	5,427	5,477	4,512	(965)	-17.62%
100-9610-59.00	Employment Practices Liability	22,483	23,462	24,506	23,785	30,476	30,928	452	1.48%
100-9610-60.00	Insurance Deductibles	10,000	2,500	10,000	7,500	5,000	5,000	-	0.00%
100-9610-62.00	Fiduciary Liability Insurance	5,000	4,861	5,000	4,883	5,000	5,000	-	0.00%
100-9610-61.00	Claim Payment above Deductible	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
	Total Base Budget	**213,019**	**197,688**	**235,210**	**249,371**	**283,959**	**327,095**	43,136	15.19%
	Total Expanded Budget	**-**	**-**	**-**		**-**		-	
	Total Operating Expenses	**213,019**	**197,688**	**235,210**	**249,371**	**283,959**	**327,095**	**43,136**	**15.19%**

				Budget	Actual	Difference	% Difference
	-	-	**FY24**	$ 235,210	$ 249,371	(14,161)	-6.02%
17759	-	-	**FY23**	$ 213,019	$ 197,688	15,331	7.20%
			FY22	$ 208,485	$ 199,244	9,241	4.43%
			FY21	$ 190,139	$ 192,015	(1,876)	-0.99%
			Average:	**211,713**	**209,580**	**2,134**	1.01%

Budget Numbers	**Revenue Description**	**FY 23 Budget**	**FY 23 Actual**	**FY 24 Budget**	**FY 24 Actual**	**FY 25 Budget**	**FY 26 Budget Request**	**FY 25- FY 26 $ Increase (Decrease)**	**FY 25- FY 26 % Increase (Decrease)**
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
	Total Base Budget	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
	Total Expanded Budget	**-**	**-**	**-**		**-**		-	
	Total Operating Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
	Net Cost by Year	**213,019**	**197,688**	**235,210**	**249,371**	**283,959**	**327,095**	**43,136**	**15.19%**

			Budget	Actual	Difference	% Difference
-	-	**FY24**	-	-	-	
-	-	**FY23**	-	-	-	
		FY22	-	-	-	
		FY21	-	-	-	
		Average:	-	-	-	**#DIV/0!**

TOWN OF STOWE, VERMONT
FORM V
FY 26 BUDGET WORKSHEET

Department:	Library	Expense Code	Revenue Code	Revenue Code	Revenue Code
		100-7800	**100-280**	**100-228**	**100-2299-00.02**
Submitted By:	Loren Polk				
		FY 2026 Budget			
Total Expenditures Requested:		**$ 586,438**		**CPI Index**	**3.50%**
Total Revenues Projected:		**$ 3,680**			
Net Cost of Department:		**$ 582,758**			

	Do not change	7	8	9	10	11	5 Form II & III 14 Form I		
Budget Numbers	**Expense Description**	**FY 23 Budget**	**FY 23 Actual**	**FY 24 Budget**	**FY 24 Actual**	**FY 25 Budget**	**FY 26 Budget Request**	**FY 25- FY 26 $ Increase (Decrease)**	**FY 25- FY 26 % Increase (Decrease)**
100-7800-10.00	Director's Salary	84,357	87,731	92,294	80,027	86,743	91,375	4,632	5.34%
100-7800-10.01	F/T Staff Wages	202,925	170,102	219,003	211,916	242,490	254,195	11,705	4.83%
100-7800-10.02	P/T Staff Wages	3,250	14,488	3,913	4,299	3,925	3,934	9	0.22%
100-7800-11.00	Staff Overtime Pay	261	1,389	713	2,121	1,296	1,339	43	3.28%
100-7800-12.00	Benefit Pay	1,000	299	1,000	300	1,000	1,000	-	0.00%
	Payroll	**291,793**	**274,009**	**316,923**	**298,663**	**335,454**	**351,842**	**16,388**	**4.89%**
100-7800-13.00	Pension	30,490	29,071	33,011	32,552	34,950	36,878	1,928	5.52%
100-7800-14.00	Worker's Compensation Ins.	2,595	3,164	2,980	4,095	4,833	6,318	1,485	30.73%
100-7800-15.00	Unemployment Insurance	1,372	1,752	1,358	1,599	1,340	1,107	(233)	-17.41%
100-7800-16.00	FICA	22,322	22,336	24,245	23,307	25,701	26,916	1,215	4.73%
100-7800-16.50	Child Care Contribution	-	-	-	28	-	1,548	1,548	
100-7800-17.00	Health Insurance	95,640	82,296	108,772	76,873	86,782	90,088	3,306	3.81%
100-7800-18.00	Life & Disability Insurance	2,945	2,675	3,096	3,021	3,090	3,266	176	5.69%
100-7800-19.00	Dental Insurance	3,950	2,739	3,245	2,514	2,902	3,104	202	6.97%
	Benefits	**159,314**	**144,032**	**176,707**	**143,988**	**159,598**	**169,225**	**9,627**	**6.03%**
100-7800-20.00	Office Expense	2,500	2,182	2,500	3,712	2,200	2,200	-	0.00%
100-7800-21.00	General Expense	4,500	3,561	4,500	3,129	4,000	4,000	-	0.00%
100-7800-23.00	Book Collection	32,000	-	32,000	-	32,000	30,000	(2,000)	-6.25%
100-7800-23.10	Book Digital	7,500	6,669	7,500	8,741	7,330	9,330	2,000	27.29%
100-7800-23.20	Periodicals	8,200	7,749	8,200	6,160	7,440	7,440	-	0.00%
100-7800-24.00	Library Programs	4,740	1,639	4,740	2,588	2,200	2,200	-	0.00%
100-7800-35.00	Postage	3,508	2,832	3,508	2,821	3,052	3,052	-	0.00%
100-7800-40.00	Training & Staff Development	4,225	4,684	4,225	2,305	2,113	1,713	(400)	-18.93%
100-7800-60.10	Arts & Culture Council	2,000	1,750	2,000	1,186	2,000	2,000	0	0.01%
100-7800-68.00	Copy Machine Expense	372	423	420	552	420	420	-	0.00%
100-7800-85.00	IT Library Programs	2,685	1,923	3,235	1,102	3,015	3,015	-	0.00%
100-7800-24.10	Friends of Stowe Free Library Expen	-	-	-	16,765	-	-	-	
100-7800-24.20	Library Trustee Expense	-	-	-	14,717	-	-	-	
	Payroll	**72,230**	**33,412**	**72,828**	**63,779**	**65,770**	**65,370**	**(400)**	**-0.61%**
	Total Base Budget	**523,337**	**451,452**	**566,458**	**506,430**	**560,822**	**586,438**	**25,616**	4.57%
	Total Expanded Budget	**-**	**-**	**-**		**-**		-	
	Total Operating Expenses	**523,337**	**451,452**	**566,458**	**506,430**	**560,822**	**586,438**	**25,616**	**4.57%**

			Budget	**Actual**	**Difference**	**% Difference**
$ -	**$ -**	**FY24**	$ 566,458	$ 506,430	60,028	10.60%
$ -	**$ -**	**FY23**	$ 523,337	$ 451,452	71,885	13.74%
		FY22	$ 493,158	$ 408,000	85,158	17.27%
		FY21	$ 497,159	$ 414,211	82,948	16.68%
		Average:	**520,028**	**445,023**	**75,005**	14.42%

TOWN OF STOWE, VERMONT
FORM V
FY 26 BUDGET WORKSHEET

Department:	Library	Expense Code	Revenue Code	Revenue Code	Revenue Code
		100-7800	**100-280**	**100-228**	**100-2299-00.02**
Submitted By:	Loren Polk				

Budget Numbers	Revenue Description	FY 23 Budget	FY 23 Actual	FY 24 Budget	FY 24 Actual	FY 25 Budget	FY 26 Budget Request	FY 25- FY 26 $ Increase (Decrease)	FY 25- FY 26 % Increase (Decrease)
100-2283-00.00	Library - Friends of SFL	-	-	-	14,358	-	-	-	
100-2283-01.00	Library- Trustee Operating Fund	-	-	-	13,916	-	-	-	
100-2283-10.00	Library - Photocopies	-	747	660	758	720	720	-	0.00%
100-2283-20.00	Library - Registrations	-	1,733	2,100	2,300	1,700	1,700	-	0.00%
100-2283-30.00	Library - Donations	-	708	415	200	720	720	-	0.00%
100-2283-40.00	Library - Replacements	-	525	360	774	540	540	-	0.00%
100-2284-00.00	Library-Miscellaneous	1,240	-	-	-	-	-	-	
100-2285-00.00	Library-LSTA Grant	-	-	-	-	-	-	-	
	Library Endowment	14,600	359	-	-	-	-	-	
	Total Base Budget	**15,840**	**4,073**	**3,535**	**32,306**	**3,680**	**3,680**	**-**	0.00%
	Total Expanded Budget	**-**	**-**	**-**		**-**		-	
	Total Operating Revenues	**15,840**	**4,073**	**3,535**	**32,306**	**3,680**	**3,680**	**-**	**0.00%**
	Net Cost by Year	**507,497**	**447,380**	**562,923**	**474,125**	**557,142**	**582,758**	**25,616**	**4.60%**

			Budget	Actual	Difference	% Difference
-	0	**FY24**	3,535	32,306	28,771	813.88%
-	0	**FY23**	15,840	4,073	(11,767)	-74.29%
		FY22	29,480	21,180	(8,300)	-28.15%
		FY21	28,240	28,240	-	0.00%
		Average:	**19,274**	**21,450**	**2,176**	**178%**

TOWN OF STOWE, VERMONT
FORM V
FY 26 BUDGET WORKSHEET

Department:	Listers	Expense Code	Revenue Code	Revenue Code	Revenue Code
		100-3630	**100-227**	**100-2280**	
Submitted By:	Tim Morrissey				
		FY 2025 Budget			
Total Expenditures Requested:		**$ 181,840**		**CPI Index**	**3.50%**
Total Revenues Projected:		**$ 4,600**			
Net Cost of Department:		**$ 177,240**			

5 Form II & III
10 Form I

Do not change		7	8	9	10	11	10		
Budget Numbers	**Expense Description**	**FY 23 Budget**	**FY 23 Actual**	**FY 24 Budget**	**FY 24 Actual**	**FY 25 Budget**	**FY 26 Budget Request**	**FY 25- FY 26 $ Increase (Decrease)**	**FY 25- FY 26 % Increase (Decrease)**
100-3630-10.00	Lister's Salaries	750	750	750	750	1,500	1,500	-	0.00%
100-3630-10.01	Town Appraiser	93,457	96,523	104,806	104,860	109,393	117,744	8,351	7.63%
100-3630-10.02	Staff Wages	-	-	-	-	-	-	-	
100-3630-12.00	Benefit Pay	200	-	200	-	200	200	-	0.00%
	Payroll	**94,407**	**97,273**	**105,756**	**105,610**	**111,093**	**119,444**	**8,351**	**7.52%**
100-3630-13.00	Pension	9,928	10,232	11,131	11,371	11,617	12,502	885	7.62%
100-3630-14.00	Workers Compensation Ins.	437	457	523	578	883	972	89	10.08%
100-3630-15.00	Unemployment Insurance	273	512	265	952	262	231	(31)	-11.66%
100-3630-16.00	FICA	7,222	7,307	8,090	8,058	8,441	9,137	696	8.25%
100-3630-16.50	Child Care Contribution	-	-	-	9	-	748	748	
100-3630-17.00	Health Insurance	20,802	21,785	24,009	24,314	25,003	27,265	2,262	9.05%
100-3630-18.00	Life & Disability Insurance	763	774	814	807	791	791	0	0.06%
100-3630-19.00	Dental Insurance	803	803	811	819	811	868	57	6.97%
	Benefits	**40,228**	**41,869**	**45,643**	**46,908**	**47,808**	**52,515**	**4,707**	**9.85%**
100-3630-20.00	Office Expense	769	821	769	1,084	823	838	15	1.82%
100-3630-21.00	Safety Equipment	-	-	-	-	-	-	-	
100-3630-35.00	Postage	591	3	591	-	682	682	-	0.00%
100-3630-40.00	Training & Development	1,000	774	1,000	396	1,000	1,000	-	0.00%
100-3630-45.00	Dues & Membership Fees	882	1,287	882	1,608	882	882	-	0.00%
100-3630-60.00	Consultant/ Professional Services	1,125	-	1,235	1,140	1,235	1,435	200	16.19%
100-3630-63.00	Mapping	5,300	5,319	3,800	3,616	3,800	3,600	(200)	-5.26%
100-3630-68.00	Copy Machine Expense	420	534	420	664	504	660	156	30.95%
100-3630-74.00	Travel Reimbursement	-	-	-	-	-	-	-	
100-3630-84.00	Vehicle Expense	200	232	200	-	200	200	-	0.00%
100-3630-84.10	Vehicle Fuel Expense	262	347	522	-	501	584	83	16.57%
	Operating Expenses	**10,549**	**9,317**	**9,419**	**8,507**	**9,627**	**9,881**	**254**	**2.64%**
	Total Base Budget	**145,184**	**148,460**	**160,818**	**161,024**	**168,528**	**181,840**	**13,312**	**7.90%**
	Total Expanded Budget	**-**	**-**	**-**		**-**		**-**	
	Total Operating Expenses	**145,184**	**148,460**	**160,818**	**161,024**	**168,528**	**181,840**	**13,312**	**7.90%**

			Budget	**Actual**	**Difference**	**% Difference**
$ -	**$ -**	**FY24**	$ 160,818	$ 161,024	(206)	-0.13%
$ -	**$ -**	**FY23**	$ 145,184	$ 148,460	(3,276)	-2.26%
		FY22	$ 138,744	$ 137,277	1,467	1.06%
		FY21	$ 134,958	$ 132,780	2,178	1.61%
		Average:	**144,926**	**144,885**	**41**	0.03%

Budget Numbers	**Revenue Description**	**FY 23 Budget**	**FY 23 Actual**	**FY 24 Budget**	**FY 24 Actual**	**FY 25 Budget**	**FY 26 Budget Request**	**FY 25- FY 26 $ Increase (Decrease)**	**FY 25- FY 26 % Increase (Decrease)**
100-2270-00.00	Miscellaneous	800	569	400	601	600	600	-	0.00%
100-2276-00.00	Reappraisal Fund	4,000	4,000	4,000	4,000	4,000	4,000	-	0.00%
100-2272-00.00	Grand List Settlement	-	-	-	-	-	-	-	
100-2273-00.00	Land Use Change Tax	-	-	-	-	-	-	-	
	Total Base Budget	**4,800**	**4,569**	**4,400**	**4,601**	**4,600**	**4,600**	**-**	0.00%
	Total Expanded Budget	**-**	**-**	**-**		**-**		**-**	
	Total Operating Revenues	**4,800**	**4,569**	**4,400**	**4,601**	**4,600**	**4,600**	**-**	**0.00%**
	Net Cost by Year	**140,384**	**143,891**	**156,418**	**156,423**	**163,928**	**177,240**	**13,312**	**8.12%**

			Budget	**Actual**	**Difference**	**% Difference**
-	0	**FY24**	4,400	4,601	201	4.57%
-	0	**FY23**	4,800	4,569	(231)	-4.82%
		FY22	5,600	5,087	(513)	-9.17%
		FY21	5,600	5,581	(19)	-0.33%
		Average:	**5,100**	**4,959**	**(141)**	**-2%**

TOWN OF STOWE, VERMONT
FORM V
FY 26 REVENUE WORKSHEET

Department:	Mountain Rescue	Expense Code	Revenue Code	Revenue Code	Revenue Code
		100-4841	**100-2292**		
Submitted By:	Jon Wehse				
		FY 2026 Budget			
Total Expenditures Requested:		**$ 66,721**			3.50%
Total Revenues Projected:		**$ -**			
Net Cost of Department:		**$ 66,721**			

							5	Form II & III	
	Do not change	7	8	9	10	11	10	Form I	
Budget Numbers	**Expense Description**	**FY 23 Budget**	**FY 23 Actual**	**FY 24 Budget**	**FY 24 Actual**	**FY 25 Budget**	**FY 26 Budget Request**	**FY 25- FY 26 $ Increase (Decrease)**	**FY 25- FY 26 % Increase (Decrease)**
100-4841-10.01	Stowe Responder Call Out	24,509	14,873	13,013	16,994	19,305	20,080	775	4.01%
100-4841-10.02	Stowe Responder Training	-	24,334	13,013	17,915	13,287	20,260	6,973	52.48%
100-4841-10.03	VT Emergency Call Out	-	-	-	5,516	-	-	-	
100-4841-10.04	Chief Administrative Stipend	-	-	2,000	2,000	2,000	2,000	-	0.00%
	Payroll	**24,509**	**39,206**	**28,026**	**42,425**	**34,592**	**42,340**	**7,748**	**22.40%**
100-4841-14.00	Worker's Compensation Ins.	2,321	1,741	2,756	2,491	3,870	4,447	577	14.91%
100-4841-15.00	Unemployment Expense	-	68	476	118	602	601	(1)	-0.13%
100-4841-16.00	FICA	1,875	2,992	2,144	3,221	2,646	3,239	593	22.41%
100-4841-16.50	Child Care Contribution	-	-	-	6	-	186	186	
100-4841-17.50	EAPFirst Services	3,000	2,400	2,400	2,550	2,400	2,400	-	0.00%
	Benefit	**7,196**	**7,201**	**7,776**	**8,386**	**9,518**	**10,874**	**1,356**	**14.24%**
100-4841-20.00	Office Supplies	100	-	100	-	50	50	-	0.00%
100-4841-21.00	General Expense	1,400	1,304	1,400	145	1,200	1,200	-	0.00%
100-4841-40.00	Training & Development	4,000	2,404	1,000	56	2,000	2,000	-	0.00%
100-4841-45.00	Dues & Membership Fees	285	252	285	270	257	257	-	0.00%
100-4841-83.00	Equipment Expense	3,500	7,475	6,500	6,026	6,500	6,500	-	0.00%
100-4841-84.00	Vehicle Expense	3,500	4,012	3,500	5,360	3,500	3,500	-	0.00%
100-4841-84.10	Vehicle Fuel Expense	976	1,366	1,652	1,384	1,455	-	(1,455)	-100.00%
	Operating Expense	**13,761**	**16,813**	**14,437**	**13,240**	**14,962**	**13,507**	**(1,455)**	**-9.72%**
		-	-	-	-	-	-	-	
	Total Base Budget	**45,466**	**63,220**	**50,239**	**64,051**	**59,072**	**66,721**	**7,649**	12.95%
	Total Expanded Budget	**-**	**-**	**-**		**-**		**-**	
	Total Operating Expenses	**45,466**	**63,220**	**50,239**	**64,051**	**59,072**	**66,721**	**7,649**	**12.95%**

			Budget	**Actual**	**Difference**	**% Difference**
$ -	**$ -**	**FY24**	$ 50,239	$ 64,051	(13,812)	-27.49%
$ -	**$ -**	**FY23**	$ 45,466	$ 63,220	(17,754)	-39.05%
		FY22	$ 35,610	$ 36,738	(1,128)	-3.17%
		FY21	$ 29,904	$ 49,928	(20,024)	-66.96%
		Average:	**40,305**	**53,484**	**(13,180)**	-32.70%

Budget Numbers	**Revenue Description**	**FY 23 Budget**	**FY 23 Actual**	**FY 24 Budget**	**FY 24 Actual**	**FY 25 Budget**	**FY 26 Budget Request**	**FY 25- FY 26 $ Increase (Decrease)**	**FY 25- FY 26 % Increase (Decrease)**
100-2292-00.00	VT Emergency Call Out Reimbursem	-	-	-	8,719	-	-	-	
100-2292-02.00	Equip. - Homeland Security	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
	Total Base Budget	**-**	**-**	**-**	**8,719**	**-**	**-**	**-**	
	Total Expanded Budget	**-**	**-**	**-**		**-**		**-**	
	Total Operating Revenues	**-**	**-**	**-**	**8,719**	**-**	**-**	**-**	
	Net Cost by Year	**45,466**	**63,220**	**50,239**	**55,332**	**59,072**	**66,721**	**7,649**	**12.95%**

			Budget	**Actual**	**Difference**	**% Difference**
-	0	**FY24**	-	8,719	8,719	
-	0	**FY23**	-	-	-	
		FY22	-	-	-	
		FY21	-	-	-	
		Average:	**-**	**2,180**	**2,180**	**#DIV/0!**

TOWN OF STOWE, VERMONT
FORM V
FY 26 BUDGET WORKSHEET

Department:	Zoning & Planning	Expense Code	Expense Code	Revenue Code	Revenue Code	Revenue Code
		100-3620	**100-3820**	**100-232**	**100-225**	
Submitted By:	Sarah McShane					
		FY 2026 Budget				
Total Expenditures Requested:		**$ 486,847**		**CPI Increase**	**3.50%**	
Total Revenues Projected:		**$ 110,100**				
Net Cost of Department:		**$ 376,747**				**5** Form II & III

	Do not change	7	8	9	10	11	9	Form I	
Budget Numbers	**Expense Description**	**FY 23 Budget**	**FY 23 Actual**	**FY 24 Budget**	**FY 24 Actual**	**FY 25 Budget**	**FY 26 Budget Request**	**FY 25- FY 26 $ Increase (Decrease)**	**FY 25- FY 26 % Increase (Decrease)**
100-3620-10.00	Zoning & Planning Director	88,086	88,805	95,063	95,113	101,524	112,800	11,276	11.11%
100-3620-10.04	Zoning Administrator	66,515	45,741	71,173	71,209	73,118	78,837	5,719	7.82%
100-3620-10.03	Zoning Coordinator	-	-	65,819	35,072	60,105	60,413	308	0.51%
100-3620-10.01	Zoning Consultant	-	1,200	-	425	-	-	-	
100-3620-10.02	DRB Secretary	5,000	863	-	-	-	-	-	
100-3620-11.00	Staff Overtime Pay	-	-	-	62	4,508	4,531	23	0.51%
100-3620-12.00	Benefit Pay	400	200	600	200	600	600	-	0.00%
	Payroll	**160,001**	**136,809**	**232,655**	**202,082**	**239,855**	**257,180**	**17,325**	**7.22%**
100-3620-13.00	Pension	16,430	14,445	24,661	17,651	25,425	27,261	1,836	7.22%
100-3620-14.00	Worker's Comp Ins.	740	801	1,150	1,164	1,920	2,102	182	9.46%
100-3620-15.00	Unemployment Insurance	605	545	753	490	746	630	(116)	-15.49%
100-3620-16.00	FICA	12,240	10,471	17,798	15,018	18,349	19,674	1,325	7.22%
100-3620-16.50	Child Care Contribution	-	-	-	16	-	1,132	1,132	
100-3620-17.00	Health Insurance	40,234	39,915	81,193	51,336	55,978	74,184	18,206	32.52%
100-3620-18.00	Life & Disability Insurance	1,383	1,230	2,028	1,434	2,080	2,106	26	1.27%
100-3620-19.00	Dental Insurance	1,922	2,014	3,839	2,302	2,752	2,487	(265)	-9.64%
	Benefits	**73,554**	**69,422**	**131,422**	**89,409**	**107,250**	**129,576**	**22,326**	**20.82%**
100-3620-20.00	Office Expense	2,100	1,221	4,100	1,925	2,000	2,000	-	0.00%
100-3620-30.00	Advertising	1,700	3,106	1,700	3,067	3,750	3,750	-	0.00%
100-3620-35.00	Postage	1,767	784	1,795	522	1,795	1,001	(794)	-44.23%
100-3620-40.00	Training & Recruitment	1,500	952	3,000	4,441	7,000	5,000	(2,000)	-28.57%
100-3620-45.00	Dues & Membership Fees	335	233	765	128	765	765	-	0.00%
100-3620-60.00	Professional Services	3,470	1,400	5,470	2,897	10,470	11,170	700	6.69%
100-3620-60.10	Conservation Commission Exp	11,600	1,993	12,100	5,061	12,100	12,100	-	0.00%
100-3620-60.20	Town Trail Maintenance - SMBC	10,000	10,000	10,000	10,000	10,000	10,000	-	0.00%
100-3620-61.00	Legal Services	25,000	57,888	40,000	27,576	53,000	53,000	-	0.00%
100-3620-62.00	Printing	500	-	500	-	500	500	-	0.00%
100-3620-68.00	Copy Machine Expense	420	496	420	664	504	504	-	0.00%
100-3620-74.00	Travel Reimbursement	300	90	900	88	300	300	-	0.00%
100-3620-84.10	Vehicle Fuel Expense	-	49	-	-	-	-	-	
	Operating Expenses	**58,692**	**78,213**	**80,750**	**56,368**	**102,184**	**100,090**	**(2,094)**	**-2.05%**
	Total Base Budget	**292,247**	**284,444**	**444,827**	**347,859**	**449,289**	**486,847**	**37,558**	**8.36%**
	Total Expanded Budget	**-**	**-**	**-**		**-**		**-**	
	Total Operating Expenses	**292,247**	**284,444**	**444,827**	**347,859**	**449,289**	**486,847**	**37,558**	**8.36%**

$ - **$ -**

- **$ -**

	Budget	**Actual**	**Difference**	**% Difference**
FY24	$ 444,827	$ 347,859	96,968	21.80%
FY23	$ 292,247	$ 284,444	7,803	2.67%
FY22	$ 294,205	$ 315,456	(21,251)	-7.22%
FY21	$ 292,553	$ 310,630	(18,077)	-6.18%
Average:	**330,958**	**314,597**	**16,361**	4.94%

TOWN OF STOWE, VERMONT
FORM V
FY 26 BUDGET WORKSHEET

Department:	Zoning & Planning	Expense Code	Expense Code	Revenue Code	Revenue Code	Revenue Code
		100-3620	**100-3820**	**100-232**	**100-225**	
Submitted By:	Sarah McShane					

Budget Numbers	Revenue Description	FY 23 Budget	FY 23 Actual	FY 24 Budget	FY 24 Actual	FY 25 Budget	FY 26 Budget Request	FY 25- FY 26 $ Increase (Decrease)	FY 25- FY 26 % Increase (Decrease)
100-2321-00.00	Zoning Application Fees	59,000	121,439	65,000	222,924	75,000	105,000	30,000	40.00%
100-2320-00.00	Certificates of Occupancy	1,840	2,431	2,000	1,185	2,100	2,100	-	0.00%
100-2322-00.00	Zoning-Cannabis Filing Fee	-	100	-	100	-	-	-	
100-2324-00.00	Zoning-Violation Fines	-	8,000	-	18,000	-	-	-	
100-2350-00.00	Mayo Rental	3,000	3,000	3,000	3,000	3,000	3,000	-	0.00%
100-2325-00.00	Miscellaneous	-	138	-	92	-	-	-	
	Total Base Budget	**63,840**	**135,107**	**70,000**	**245,301**	**80,100**	**110,100**	**30,000**	37.45%
	Total Expanded Budget	**-**	**-**	**-**		**-**		-	
	Total Operating Revenues	**63,840**	**135,107**	**70,000**	**245,301**	**80,100**	**110,100**	**30,000**	**37.45%**
	Net Cost by Year	**228,407**	**149,337**	**374,827**	**102,558**	**369,189**	**376,747**	**7,558**	**2.05%**

					Budget	Actual	Difference	% Difference
	-	0	**FY24**		70,000	245,301	175,301	250.43%
100-2250-00.00	-	0	**FY23**		63,840	135,107	71,267	111.63%
			FY22		53,776	115,968	62,192	115.65%
			FY21		55,126	74,784	19,658	35.66%
			Average:		**60,686**	**142,790**	**82,105**	**128%**

TOWN OF STOWE, VERMONT
FORM V
FY 26 BUDGET WORKSHEET

Department: Parks

Submitted By: David Danforth

Expense Code	Revenue Code	Revenue Code	Revenue Code
100-7500	100-272		

FY 2026 Budget

Total Expenditures Requested: $ 665,119

CPI Index 3.50%

Total Revenues Projected: $ 30,348

Net Cost of Department: $ 634,771

5 Form II & III

Do not change 7 8 9 10 11 20 Form I

Budget Numbers	Expense Description	FY 23 Budget	FY 23 Actual	FY 24 Budget	FY 24 Actual	FY 25 Budget	FY 26 Budget Request	FY 25- FY 26 $ Increase (Decrease)	FY 25- FY 26 % Increase (Decrease)
100-7500-10.00	Superintendent's Salary	94,246	75,144	80,440	81,457	83,970	92,380	8,410	10.02%
100-7500-10.01	Grounds Staff Wages	116,336	79,466	103,265	99,525	108,390	141,320	32,930	30.38%
100-7500-10.02	Grounds Seasonal Wages	90,038	69,073	110,767	104,774	124,908	100,464	(24,444)	-19.57%
100-7500-10.05	Parks - Cemetery	-	1,082	-	-	-	-	-	
100-7500-11.02	Grounds Staff Overtime Pay	5,301	9,835	6,039	16,459	6,253	6,731	478	7.64%
100-7500-12.00	Benefit Pay	600	-	600	200	600	400	(200)	-33.33%
100-7500-12.10	On Call Pay	2,825	-	-	-	-	-	-	
	Payroll	**309,346**	**234,600**	**301,111**	**302,415**	**324,121**	**341,294**	**17,173**	**5.30%**
100-7500-13.00	Pension	25,444	22,529	22,536	20,689	23,571	25,528	1,957	8.30%
100-7500-14.00	Worker's Compensation Ins.	13,861	11,268	11,471	10,147	15,562	12,129	(3,433)	-22.06%
100-7500-15.00	Unemployment Insurance	2,129	1,601	2,077	1,208	2,087	1,749	(338)	-16.21%
100-7500-16.00	FICA	23,665	20,011	23,035	21,876	24,795	26,109	1,314	5.30%
100-7500-16.50	Child Care Contribution	-	-	-	40	-	-	-	
100-7500-17.00	Health Insurance	66,287	57,524	75,180	52,424	82,840	82,274	(566)	-0.68%
100-7500-18.00	Life & Disability Insurance	2,143	1,867	2,101	1,813	2,156	2,262	106	4.94%
100-7500-19.00	Dental Insurance	2,207	2,382	2,932	1,821	2,362	2,625	263	11.14%
	Benefits	**135,736**	**117,183**	**139,332**	**110,018**	**153,373**	**152,677**	**(696)**	**-0.45%**
100-7500-20.00	Office Expense	150	1,433	175	982	225	750	525	233.33%
100-7500-21.00	General Expense	600	6,126	-	4,605	1,500	1,500	-	0.00%
100-7500-23.00	Uniforms	1,400	1,973	2,000	2,573	2,000	2,340	340	17.00%
100-7500-28.05	Co-Ed Softball - CESB	1,000	697	1,000	-	-	-	-	
100-7500-30.00	Advertising	365	180	-	-	-	-	-	
100-7500-40.00	Recruiting	300	2,379	1,000	1,860	2,120	2,120	-	0.00%
100-7500-40.50	Training & Development	-	-	-	-	1,000	1,000	-	0.00%
100-7500-45.00	Dues & Membership Fees	175	-	175	-	100	-	(100)	-100.00%
100-7500-58.00	Beaver Management	-	-	-	-	-	-	-	
100-7500-60.00	Professional Services	620	450	1,020	794	520	450	(70)	-13.46%
100-7500-69.00	Recreation Path Expense	14,200	14,333	17,650	9,569	14,950	14,950	-	0.00%
100-7500-70.00	Misc Grounds Expense	18,980	24,938	17,000	38,959	20,500	25,700	5,200	25.37%
100-7500-70.01	Event Fields/Polo Fields	8,182	2,384	8,107	8,895	8,073	8,206	133	1.64%
100-7500-70.05	Cemetery Grounds Expense	6,450	6,267	10,650	9,882	10,650	10,650	-	0.00%
100-7500-70.10	Portolets - Hartigan	16,650	24,606	18,372	26,150	21,240	23,220	1,980	9.32%
100-7500-70.20	Contract Mowing	12,600	37,860	17,075	500	18,000	-	(18,000)	-100.00%
100-7500-70.30	Memorial Park - Playground	2,500	1,829	5,500	4,448	5,700	9,500	3,800	66.67%
100-7500-83.00	Equipment Expense	10,000	20,368	22,400	28,591	19,500	28,200	8,700	44.62%
100-7500-84.00	Vehicle Expense	15,000	33,892	16,000	19,866	16,000	22,000	6,000	37.50%
100-7500-84.20	Vehicle Fuel Expense	12,879	16,846	20,892	23,351	18,182	15,162	(3,020)	-16.61%
100-7500-85.00	Tennis & Basketeball Court Repair	3,300	20	400	213	5,400	5,400	-	0.00%
100-7500-86.00	Ash Tree Removal	-	-	-	-	-	-	-	
Multiple Acct.	FEMA Claim	-	-	-	575	-	-	-	
	Operating Expenses	**125,351**	**196,582**	**159,416**	**181,814**	**165,660**	**171,148**	**5,488**	**3.31%**
	Total Base Budget	**570,433**	**548,366**	**599,859**	**594,246**	**643,154**	**665,119**	**21,965**	3.42%
	Total Expanded Budget	**-**	**-**	**-**		**-**		**-**	
	Total Operating Expenses	**570,433**	**548,366**	**599,859**	**594,246**	**643,154**	**665,119**	**21,965**	**3.42%**

TOWN OF STOWE, VERMONT
FORM V
FY 26 BUDGET WORKSHEET

Department:	Parks	Expense Code	Revenue Code	Revenue Code	Revenue Code
		100-7500	100-272		
Submitted By:	David Danforth				

				Budget	Actual	Difference	% Difference
$	-	-	**FY24**	$ 599,859	$ 594,246	5,613	0.94%
$	-	-	**FY23**	$ 570,433	$ 548,366	22,067	3.87%
			FY22	$ 560,923	$ 516,348	44,575	7.95%
			FY21	$ 565,049	$ 516,810	48,239	8.54%
			Average:	**574,066**	**543,942**	**30,124**	5.25%

Budget Numbers	Revenue Description	FY 23 Budget	FY 23 Actual	FY 24 Budget	FY 24 Actual	FY 25 Budget	FY 26 Budget Request	FY 25- FY 26 $ Increase (Decrease)	FY 25- FY 26 % Increase (Decrease)
100-2721-00.00	Parks-Field Lining	6,134	3,200	5,000	1,475	2,700	1,800	(900)	-33.33%
100-2722-00.00	Cemetery Trust Reimbursement	7,000	8,500	7,000	8,500	8,500	8,500	-	0.00%
100-2722-01.00	Install Corner Posts	250	100	250	200	250	1,000	750	300.00%
100-2726-01.00	Field Rental (75%)	9,617	17,245	24,000	18,131	24,200	17,900	(6,300)	-26.03%
100-2727-10.00	Community Gardens (75%)	1,709	1,350	1,800	939	1,620	1,148	(473)	-29.17%
100-2728-03.00	Misc	-	45	-	250	-	-	-	
	Total Base Budget	**24,710**	**30,439**	**38,050**	**29,495**	**37,270**	**30,348**	**(6,923)**	-18.57%
	Total Expanded Budget	**-**	**-**	**-**		**-**		-	
	Total Operating Revenues	**24,710**	**30,439**	**38,050**	**29,495**	**37,270**	**30,348**	**(6,923)**	**-18.57%**
	Net Cost by Year	**545,723**	**517,926**	**561,809**	**564,751**	**605,884**	**634,771**	**28,887**	**4.77%**

			Budget	Actual	Difference	% Difference
-	0	**FY24**	38,050	29,495	(8,555)	-22.48%
-	0	**FY23**	24,710	30,439	5,729	23.19%
		FY22	28,728	24,177	(4,551)	-15.84%
		FY21	35,925	8,756	(27,169)	-75.63%
		Average:	**31,853**	**23,217**	**(8,636)**	**-23%**

TOWN OF STOWE, VERMONT
FORM V
FY 26 BUDGET WORKSHEET

Department: Police — Expense Code: 100-4110 — Revenue Code: 100-24 — Revenue Code:

Submitted By: Chief Don Hull

	FY 2026 Budget
Total Expenditures Requested:	$ 2,501,314
Total Revenues Projected:	$ 145,520
Net Cost of Department:	$ 2,355,794

CPI Index		
	SPOA Agreement	3.00%
	Personnel	3.50%

Budget Numbers	Expense Description	FY 23 Budget	FY 23 Actual	FY 24 Budget	FY 24 Actual	FY 25 Budget	FY 26 Budget Request	FY 25- FY 26 $ Increase (Decrease)	FY 25- FY 26 % Increase (Decrease)
	Do not change	7	8	9	10	11	5 / 20	Form II & III / Form I	
100-4110-10.00	Chief's Salary	103,904	115,140	122,575	122,637	125,884	131,331	5,447	4.3%
100-4110-10.01	Officer's Wages	762,395	848,949	880,866	824,080	1,023,938	1,008,097	(15,841)	-1.5%
100-4110-10.03	Animal Control Wages	720	-	720	390	4,000	4,000	-	0.0%
100-4110-10.04	Bonus - Sign On	-	-	-	7,500	-	7,500	7,500	
100-4110-11.01	Officer's Overtime Pay	179,277	225,784	209,399	277,798	256,681	261,681	5,000	1.9%
100-4110-11.02	OT - Built In	*Information only*	48,905	60,907	37,615	58,310	65,111	6,801	11.7%
100-4110-11.04	OT - Shift Coverage	*Information only*	72,234	-	143,603	83,049	83,042	(7)	0.0%
100-4110-11.05	OT - Training	*Information only*	26,873	-	29,164	30,200	30,197	(3)	0.0%
100-4110-11.06	OT - Holiday Shift Premium Pay	*Information only*	35,992	-	35,905	40,770	40,766	(4)	0.0%
100-4110-11.07	OT- Casework	*Information only*	33,546	-	19,899	37,775	36,379	(1,396)	-3.7%
100-4110-11.08	OT - PACE	*Information only*	5,719	-	2,399	6,577	6,185	(392)	-6.0%
100-4110-11.09	OT - Shift Change	*Information only*	1,426	-	-	-	-	-	
100-4110-11.03	Compensatory Time	-	3,614	-	5,244	-	-	-	
100-4110-12.01	Special Events Pay	100,800	80,112	96,000	74,826	72,000	60,000	(12,000)	-16.7%
100-4110-12.02	Special Officer's Pay	20,029	44,604	33,765	58,476	42,264	47,908	5,644	13.4%
100-4110-12.03	Field Training Officer	-	-	-	216	3,000	2,000	(1,000)	-33.3%
100-4110-12.04	Shift Differential Pay	11,852	11,577	9,379	9,036	27,156	24,677	(2,479)	-9.1%
100-4110-12.07	On Call Pay	-	-	-	3,978	1,960	1,813	(147)	-7.5%
100-4110-12.08	Officer In Charge Pay	-	-	-	1,949	1,466	4,998	3,532	241.0%
100-4110-12.09	Cleaning Allowance	10,400	9,600	11,200	9,200	11,200	11,200	-	0.0%
100-4110-12.05	Benefit Pay	2,600	400	2,800	600	2,800	2,800	-	0.0%
	Payroll	**1,191,977**	**1,339,780**	**1,366,704**	**1,395,930**	**1,572,349**	**1,568,005**	**(4,344)**	**-0.3%**
100-4110-13.00	Pension	120,363	136,711	139,736	144,974	167,511	166,186	(1,325)	-0.8%
100-4110-14.00	Worker's Compensation Ins.	97,118	87,019	113,694	109,349	131,235	124,711	(6,524)	-5.0%
100-4110-15.00	Unemployment Insurance	3,918	4,102	4,031	4,124	4,092	3,419	(673)	-16.4%
100-4110-16.00	FICA	91,186	102,958	104,553	104,991	120,285	119,952	(333)	-0.3%
100-4110-16.50	Child Care Contribution	-	-	-	23	-	6,899	6,899	
100-4110-17.00	Health Insurance	266,346	272,355	339,177	281,603	354,056	327,997	(26,059)	-7.4%
100-4110-17.50	EAPfirst Services	3,600	3,680	3,750	3,910	3,750	4,200	450	12.0%
100-4110-18.00	Life & Disability Insurance	8,601	8,776	9,653	8,763	10,118	10,151	33	0.3%
100-4110-19.00	Dental Insurance	12,017	11,744	13,652	10,485	14,420	9,742	(4,678)	-32.4%
	Benefits	**603,149**	**627,345**	**728,246**	**668,221**	**805,467**	**773,259**	**(32,208)**	**-4.0%**
100-4110-20.00	Office Expense	3,500	5,227	3,500	4,044	3,500	4,000	500	14.3%
100-4110-21.00	General Expense	3,000	1,221	3,000	8,308	3,000	3,000	-	0.0%
100-4110-21.01	Animal Control Expense	500	1,373	300	306	300	300	-	0.0%
100-4110-23.00	Uniforms	14,550	13,207	14,550	18,415	14,550	14,550	-	0.0%
100-4110-34.10	Technology	16,831	16,669	17,781	26,780	22,105	22,880	775	3.5%
100-4110-40.00	Training & Development	14,500	12,347	16,500	11,823	16,500	16,500	-	0.0%
100-4110-40.50	Recruiting & Onboarding	2,000	1,290	2,000	5,385	2,000	2,000	-	0.0%
100-4110-45.00	Dues & Membership Fees	740	815	740	715	815	815	-	0.0%
100-4110-57.00	Community Education	500	524	500	624	500	550	50	10.0%
100-4110-60.00	Professional Services	500	586	500	4,357	600	600	-	0.0%
100-4110-62.00	Printing	-	-	-	-	-	-	-	
100-4110-68.00	Copy Machine Expense	720	645	720	759	720	720	-	0.0%
100-4110-72.00	Communications Expense	20,050	14,732	35,500	30,537	36,800	23,400	(13,400)	-36.4%
100-4110-78.00	Criminal Investigations	5,000	6,532	6,500	3,876	6,500	6,500	-	0.0%
100-4110-83.00	Equipment Expense	19,990	13,685	20,706	21,625	20,706	22,000	1,294	6.2%
100-4110-84.00	Vehicle Expense	15,500	14,125	15,500	10,652	15,500	15,500	-	0.0%
100-4110-84.10	Vehicle Fuel Expense	26,192	23,713	38,960	30,700	33,739	26,736	(7,003)	-20.8%
	Operating Expenses	**144,073**	**126,693**	**177,257**	**178,905**	**177,835**	**160,051**	**(17,784)**	**-10.0%**

TOWN OF STOWE, VERMONT
FORM V
FY 26 BUDGET WORKSHEET

Department: Police

Expense Code	Revenue Code	Revenue Code
100-4110	100-24	

Submitted By: Chief Don Hull

Total Expenditures	1,939,199	2,093,818	2,272,207	2,243,056	2,555,651	2,501,314	(54,337)	-2.1%

TOWN OF STOWE, VERMONT
FORM V
FY 26 BUDGET WORKSHEET

Department:	Police	Expense Code	Revenue Code	Revenue Code
		100-4110	**100-24**	
Submitted By:	Chief Don Hull			

			Budget	Actual	Difference	% Difference
-	-	**FY24**	$ 2,272,207	$ 2,243,056	29,151	1.28%
-	-	**FY23**	$ 1,939,199	$ 2,093,818	(154,618)	-7.97%
		FY22	$ 1,795,489	$ 1,839,906	(44,417)	-2.47%
		FY21	$ 1,808,105	$ 1,858,840	(50,735)	-2.81%
		Average:	**1,953,750**	**2,008,905**	**(55,155)**	-2.82%

Budget Numbers	Revenue Description	FY 23 Budget	FY 23 Actual	FY 24 Budget	FY 24 Actual	FY 25 Budget	FY 26 Budget Request	FY 25- FY 26 $ Increase (Decrease)	FY 25- FY 26 % Increase (Decrease)
100-2401-00.00	Sale of Reports	8,000	17,320	5,000	8,680	5,000	8,000	3,000	60.00%
100-2402-00.00	Special Events	163,800	114,134	156,000	103,896	117,000	100,000	(17,000)	-14.53%
100-2402-10.00	Special Event -Vehicle	29,925	12,816	27,372	7,173	10,320	10,000	(320)	-3.10%
100-2404-00.00	Miscellaneous	500	1,100	-	100	-	-	-	
100-2404-00.01	Insurance Proceeds	-	-	-	-	-	-	-	
100-2404-10.00	Lamoille Cty Special Invest Grant	20,000	20,748	20,000	20,639	20,000	20,000	-	0.00%
100-2404-20.00	Police Academy Refund	-	-	-	-	-	-	-	
100-2406-00.00	Court Fines	7,500	7,801	10,000	6,126	7,500	7,000	(500)	-6.67%
100-2406-10.00	Parking Fines	500	360	500	1,260	500	500	-	0.00%
100-2410-00.00	Dog Fines	100	12	100	-	20	20	-	0.00%
100-2499-01.00	Grants Transfer IN	-	-	-	-	-	-	-	
100-2498-00.00	Transfer from ARPA Funds	-	-	-	-	-	-	-	
	Total Base Budget	**230,325**	**174,289**	**218,972**	**147,874**	**160,340**	**145,520**	**(14,820)**	-9.24%
	Total Expanded Budget	**-**	**-**	**-**		**-**		-	
	Total Operating Revenues	**230,325**	**174,289**	**218,972**	**147,874**	**160,340**	**145,520**	**(14,820)**	**-9.24%**
	Net Cost by Year	**1,708,874**	**1,919,529**	**2,053,235**	**2,095,182**	**2,395,311**	**2,355,794**	**(39,517)**	**-1.65%**

TOWN OF STOWE, VERMONT
FORM V
FY 26 BUDGET WORKSHEET

Department:	Public Works Administration	Expense Code	Revenue Code	Revenue Code	Revenue Code
		100-5200	**100-26**		
Submitted By:	Harry Shepard				
		FY 2026 Budget			
Total Expenditures Requested:		**$ 739,755**		**CPI Index**	**3.50%**
Total Revenues Projected:		**$ 211,320**			
Net Cost of Department:		**$ 528,435**			

						5	Form II & III	
	Do not change	7	8	9	10	11	10	Form I

Budget Numbers	Expense Description	FY 23 Budget	FY 23 Actual	FY 24 Budget	FY 24 Actual	FY 25 Budget	FY 26 Budget Request	FY 25- FY 26 $ Increase (Decrease)	FY 25- FY 26 % Increase (Decrease)
100-5200-10.00	Director's Salary	120,280	122,525	128,700	133,765	132,175	137,901	5,726	4.33%
100-5200-10.02	Staff Wages	166,819	164,618	177,732	177,826	186,230	307,730	121,500	65.24%
100-5200-12.00	Benefit Pay	600	75	600	75	600	800	200	33.33%
	Payroll	**287,699**	**287,218**	**307,032**	**311,667**	**319,005**	**446,430**	**127,425**	39.94%
100-5200-13.00	Pension	30,496	30,479	32,545	33,434	33,815	47,322	13,507	39.94%
100-5200-14.00	Worker's Compensation Ins.	1,331	1,349	1,517	1,709	2,553	3,648	1,095	42.89%
100-5200-15.00	Unemployment Insurance	781	713	753	762	746	841	95	12.69%
100-5200-16.00	FICA	22,009	21,279	23,488	23,449	24,404	34,152	9,748	39.94%
100-5200-16.50	Child Care Contribution	-	-	-	60	-	2,829	2,829	
100-5200-17.00	Health Insurance	80,468	65,556	73,136	72,759	76,605	108,206	31,601	41.25%
100-5200-18.00	Life & Disability Insurance	2,360	2,215	2,350	2,276	2,303	3,123	820	35.62%
100-5200-19.00	Dental Insurance	3,801	2,725	2,752	2,725	2,752	3,811	1,059	38.47%
	Benefits	**141,246**	**124,316**	**136,541**	**137,174**	**143,178**	**203,932**	**60,754**	42.43%
100-5200-20.00	Office Expense	7,000	1,978	6,000	1,455	6,000	3,073	(2,927)	-48.78%
100-5200-23.00	Uniforms	500	235	750	372	750	750	-	0.00%
100-5200-35.00	Postage	60	263	60	14	60	60	-	0.00%
100-5200-40.00	Training & Development	1,200	2,081	1,200	-	1,200	1,200	-	0.00%
100-5200-45.00	Dues & Membership Fees	300	300	300	39	300	400	100	33.33%
100-5200-60.00	Outside Professional Services	7,500	2,890	7,500	9,554	12,500	20,000	7,500	60.00%
100-5200-61.00	Legal - Stormwater	-	-	-	-	-	-	-	
100-5200-68.00	Copier Expense	360	496	360	889	360	360	-	0.00%
100-5200-74.00	Travel Reimbursement	-	-	-	-	-	-	-	
100-5200-82.00	Hydrant Service	61,800	61,800	61,800	61,800	61,800	61,800	-	0.00%
100-5200-84.00	Vehicle Fuel Expense	319	614	591	1,159	775	750	(25)	-3.23%
100-5200-85.00	Vehicle Expense	1,000	7	1,000	601	1,000	1,000	-	0.00%
	Operating Expense	**80,039**	**70,664**	**79,561**	**75,883**	**84,745**	**89,393**	**4,648**	5.48%
	Total Base Budget	**508,984**	**482,198**	**523,134**	**524,724**	**546,928**	**739,755**	**192,827**	**35.26%**
	Total Expanded Budget	**-**	**-**	**-**		**-**		**-**	
	Total Operating Expenses	**508,984**	**482,198**	**523,134**	**524,724**	**546,928**	**739,755**	**192,827**	**35.26%**

				Budget	Actual	Difference	% Difference
$ -	**$ -**		**FY24**	$ 523,134	$ 524,724	(1,590)	-0.30%
$ -	**$ -**		**FY23**	$ 508,984	$ 482,198	26,786	5.26%
			FY22	$ 451,428	$ 409,587	41,841	9.27%
			FY21	$ 475,937	$ 359,197	116,740	24.53%
			Average:	**489,871**	**443,926**	**45,944**	9.38%

TOWN OF STOWE, VERMONT
FORM V
FY 26 BUDGET WORKSHEET

Department: Public Works Administration — Expense Code — Revenue Code — Revenue Code — Revenue Code

Budget Numbers	Revenue Description	FY 23 Budget	FY 23 Actual	FY 24 Budget	FY 24 Actual	FY 25 Budget	FY 26 Budget Request	FY 25- FY 26 $ Increase (Decrease)	FY 25- FY 26 % Increase (Decrease)
100-2650-01.00	Water Administration	41,400	41,400	45,300	86,144	90,441	104,660	14,219	15.72%
100-2650-00.00	Sewer Administration	41,400	41,400	45,300	86,098	90,441	104,660	14,219	15.72%
100-2650-02.00	Miscellaneous	-	-	-	-	-	-	-	
100-2650-03.00	Driveway Entrance Permits	1,000	800	1,000	200	1,000	1,000	-	0.00%
100-2650-03.01	Right of Way/Road Opening Permits	500	1,300	700	800	1,000	1,000	-	0.00%
		-	-	-	-	-	-	-	
	Total Base Budget	**84,300**	**84,900**	**92,300**	**173,242**	**182,882**	**211,320**	**28,438**	15.55%
	Total Expanded Budget	**-**	**-**	**-**		**-**		-	
	Total Operating Revenues	**84,300**	**84,900**	**92,300**	**173,242**	**182,882**	**211,320**	**28,438**	**15.55%**
	Net Cost by Year	**424,684**	**397,298**	**430,834**	**351,482**	**364,046**	**528,435**	**164,389**	**45.16%**

			Budget	Actual	Difference	% Difference
-	0	**FY24**	92,300	173,242	80,942	87.69%
-	0	**FY23**	84,300	84,900	600	0.71%
		FY22	76,000	77,200	1,200	1.58%
		FY21	76,000	77,600	1,600	2.11%
		Average:	**82,150**	**103,236**	**21,086**	**23%**

TOWN OF STOWE, VERMONT
FORM V
FY 26 BUDGET WORKSHEET

Department:	Recreation	Expense Code	Revenue Code	Revenue Code	Revenue Code
		100-7600	100-271		
Submitted By:	Matt Frazee				
		FY 2026 Budget			
Total Expenditures Requested:		$ 521,301		CPI Index	3.50%
Total Revenues Projected:		$ 189,267			
Net Cost of Department:		$ 332,035			

							5	Form II & III	
	Do not change	7	8	9	10	11	11	Form I	
Budget Numbers	**Expense Description**	**FY 23 Budget**	**FY 23 Actual**	**FY 24 Budget**	**FY 24 Actual**	**FY 25 Budget**	**FY 26 Budget Request**	**FY 25- FY 26 $ Increase (Decrease)**	**FY 25- FY 26 % Increase (Decrease)**
100-7600-10.00	Parks & Recreation Director	93,284	93,768	103,588	103,645	106,609	113,452	6,843	6.42%
100-7600-10.02	Recreation Program Director	57,366	57,854	62,954	63,566	65,523	72,052	6,529	9.96%
100-7600-10.04	Recreation Summer Camp Staff	64,754	72,609	101,760	81,330	95,468	82,248	(13,220)	-13.85%
100-7600-10.06	Recreation -Program Staff	3,938	1,165	-	975	-	-	-	
100-7600-10.07	Rec Special Events	2,322	432	-	1,684	-	-	-	
100-7600-11.00	Recreation Staff OT	5,171	3,826	5,632	3,421	3,147	3,583	436	13.84%
100-7600-11.01	Recreation Summer Camp OT	2,495	5,140	2,495	5,942	4,296	5,415	1,119	26.06%
100-7600-12.00	Rec Staff Benefit Pay	400	120	400	190	400	400	-	0.00%
	Payroll	**229,730**	**234,914**	**276,829**	**260,754**	**275,443**	**277,150**	**1,707**	**0.62%**
100-7600-13.00	Rec Staff Pension	16,559	16,490	18,293	18,107	18,622	20,086	1,464	7.86%
100-7600-14.00	Worker's Compensation	4,017	3,695	4,824	4,922	6,196	5,964	(232)	-3.75%
100-7600-15.00	Unemployment	1,406	1,744	1,450	1,546	1,437	1,211	(226)	-15.70%
100-7600-16.00	FICA	17,574	17,562	21,177	19,329	21,071	21,202	131	0.62%
100-7600-16.50	Child Care Contribution	-	-	-	63	-	1,219	1,219	
100-7600-17.00	Health Insurance	62,106	64,413	70,860	72,078	77,567	78,307	740	0.95%
100-7600-18.00	Life & Disability Insurance	1,360	1,366	1,438	1,419	1,431	1,394	(37)	-2.61%
100-7600-19.00	Dental Insurance	2,302	2,650	3,028	2,998	3,028	3,238	210	6.95%
	Benefits	**105,324**	**107,920**	**121,070**	**120,462**	**129,352**	**132,621**	**3,269**	**2.53%**
100-7600-20.00	Office Expense	1,200	2,427	1,700	2,774	2,420	2,000	(420)	-17.36%
100-7600-20.01	Credit Card Fees	3,202	5,372	4,763	5,873	5,803	6,552	749	12.90%
100-7600-28.10	Youth Programs Supplies	6,300	10,966	6,300	9,648	10,300	10,300	(0)	0.00%
100-7600-28.12	Youth Program Cont. SVCS	14,022	9,124	16,934	7,119	14,305	7,735	(6,570)	-45.93%
100-7600-28.20	Summer Camps Supplies	2,800	4,483	4,500	3,058	3,300	3,300	-	0.00%
100-7600-28.21	Summer Camps Contracted Services	24,500	39,365	32,600	29,403	37,873	31,199	(6,674)	-17.62%
100-7600-28.22	Summer Camps Uniforms	1,650	2,128	1,650	1,831	1,950	1,950	-	0.00%
100-7600-28.30	Vac Camp Supplies	-	-	-	1,145	-	-	-	
100-7600-28.31	Vac Camp Services	-	-	-	228	-	-	-	
100-7600-28.40	Adult Programs Supplies	200	156	200	555	800	600	(200)	-25.00%
100-7600-28.41	Adult Programs Contracted Services	3,440	2,394	4,140	4,874	3,039	4,863	1,824	60.00%
100-7600-28.50	Special Events Supplies	4,500	4,807	3,000	4,278	5,000	5,000	-	0.00%
100-7600-28.51	Special Events Contracted Services	10,000	5,889	5,600	2,495	5,435	5,750	315	5.80%
100-7600-28.52	Fourth of July Fireworks	9,999	12,000	14,400	13,200	12,000	13,200	1,200	10.00%
100-7600-30.00	Advertising	4,600	2,349	2,000	1,372	2,400	1,372	(1,028)	-42.83%
100-7600-40.00	Recruiting & Onboarding	2,900	1,138	2,900	2,874	2,900	2,900	-	0.00%
100-7600-40.50	Training & Development	3,520	3,449	4,420	6,563	3,320	3,610	290	8.73%
100-7600-60.00	Professional Services	4,090	3,772	4,240	2,824	3,690	2,025	(1,665)	-45.12%
100-7600-65.00	Transfer to Scholarship Fund	5,500	5,500	5,500	5,500	5,500	5,500	-	0.00%
100-7600-68.00	Rec Dept Copier Expense	840	806	420	596	840	585	(255)	-30.38%
100-7600-74.00	Travel Reimbursement	200	-	200	-	-	-	-	
100-7600-83.00	Building Equipment	500	603	-	806	-	806	806	
100-7600-84.00	Vehicle Expense	500	7,008	500	1,701	500	2,000	1,500	300.00%
100-7600-84.10	Vehicle Fuel Expense	611	484	501	272	392	284	(108)	-27.55%
	Operating Expenses	**105,074**	**124,219**	**116,468**	**108,988**	**121,767**	**111,530**	**(10,237)**	**-8.41%**
	Total Base Budget	**440,128**	**467,054**	**514,367**	**490,204**	**526,562**	**521,301**	**(5,261)**	-1.00%
	Total Expanded Budget	**-**	**-**	**-**		**-**		**-**	

TOWN OF STOWE, VERMONT
FORM V
FY 26 BUDGET WORKSHEET

Department:	Recreation	Expense Code	Revenue Code	Revenue Code	Revenue Code
		100-7600	**100-271**		
Submitted By:	Matt Frazee				
		FY 2026 Budget			
Total Expenditures Requested:		**$ 521,301**		**CPI Index**	**3.50%**
Total Revenues Projected:		**$ 189,267**			
Net Cost of Department:		**$ 332,035**			

	Do not change	7	8	9	10	11	5 Form II & III 11 Form I		
Budget Numbers	**Expense Description**	**FY 23 Budget**	**FY 23 Actual**	**FY 24 Budget**	**FY 24 Actual**	**FY 25 Budget**	**FY 26 Budget Request**	**FY 25- FY 26 $ Increase (Decrease)**	**FY 25- FY 26 % Increase (Decrease)**
	Total Operating Expenses	**440,128**	**467,054**	**514,367**	**490,204**	**526,562**	**521,301**	**(5,261)**	**-1.00%**

TOWN OF STOWE, VERMONT
FORM V
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Department:	Recreation	Expense Code	Revenue Code	Revenue Code	Revenue Code
		100-7600	**100-271**		
Submitted By:	Matt Frazee				
		FY 2026 Budget			
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							5	Form II & III	
	Do not change	**7**	**8**	**9**	**10**	**11**	**11**	Form I	
Budget Numbers	**Expense Description**	**FY 23 Budget**	**FY 23 Actual**	**FY 24 Budget**	**FY 24 Actual**	**FY 25 Budget**	**FY 26 Budget Request**	**FY 25- FY 26 $ Increase (Decrease)**	**FY 25- FY 26 % Increase (Decrease)**

				Budget	**Actual**	**Difference**	**% Difference**
$ -	**$ -**		**FY24**	$ 514,367	$ 490,204	24,163	4.70%
$ (1)	**$ -**		**FY23**	$ 440,129	$ 467,054	(26,925)	-6.12%
			FY22	$ 404,669	$ 434,848	(30,179)	-7.46%
			FY21	$ 407,167	$ 356,637	50,530	12.41%
			Average:	**441,583**	**437,186**	**4,397**	1.00%

New Revenue Account #	**Revenue Description**	**FY 23 Budget**	**FY 23 Actual**	**FY 24 Budget**	**FY 24 Actual**	**FY 25 Budget**	**FY 26 Budget Request**	**FY 25- FY 26 $ Increase (Decrease)**	**FY 25- FY 26 % Increase (Decrease)**
100-2710-23.00	Summer Camps	105,105	122,855	151,300	109,561	149,110	128,200	(20,910)	-14.02%
100-2710-24.00	After School & Vacation	-	40	-	-	-	-	-	
100-2710-25.00	Adult Programs	4,300	6,009	7,225	12,892	8,155	12,400	4,245	52.05%
100-2710-26.00	Special Events	5,050	6,496	3,900	4,966	5,700	5,264	(436)	-7.65%
100-2710-22.00	Youth Programs	27,020	27,254	30,090	30,947	29,065	35,053	5,988	20.60%
100-2710-00.13	Summer Rec Sponsor T-shirts	1,250	1,250	1,800	1,500	1,750	1,750	-	0.00%
100-2710-00.16	Rec Center Rental	500	400	500	860	500	500	-	0.00%
100-2710-00.17	Recreation -Miscellaneous	-	-	-	-	-	-	-	
100-2710-18.00	Grant Revenue	-	-	-	-	-	-	-	
100-2710-00.19	Events Field Rental	3,206	7,389	8,000	4,084	8,000	6,100	(1,900)	-23.75%
	Total Base Budget	**146,431**	**171,693**	**202,815**	**164,809**	**202,280**	**189,267**	**(13,014)**	-6.43%
	Total Expanded Budget	**-**	**-**	**-**		**-**		-	
	Total Operating Revenues	**146,431**	**171,693**	**202,815**	**164,809**	**202,280**	**189,267**	**(13,014)**	**-6.43%**
	Net Cost by Year	**293,697**	**295,361**	**311,552**	**325,395**	**324,282**	**332,035**	**7,753**	**2.39%**

				Budget	**Actual**	**Difference**	**% Difference**
-	0		**FY24**	202,815	164,809	(38,006)	-18.74%
-	0		**FY23**	146,431	171,693	25,262	17.25%
			FY22	129,240	155,086	25,846	20.00%
			FY21	133,415	79,553	(53,862)	-40.37%
			Average:	**152,975**	**142,785**	**(10,190)**	**-5%**

TOWN OF STOWE, VERMONT
FORM V
FY 26 BUDGET WORKSHEET

Department: Solid Waste — Expense Code: 100-5430 | Revenue Code | Revenue Code | Revenue Code

Submitted By: Charles Safford

	FY 2026 Budget
Total Expenditures Requested:	$ 602
Total Revenues Projected:	$ -
Net Cost of Department:	$ 602

COLA	3.50%

Do not change — 7, 8, 9, 10, 11, 5 Form II & III, 6 Form I

Budget Numbers	Expense Description	FY 23 Budget	FY 23 Actual	FY 24 Budget	FY 24 Actual	FY 25 Budget	FY 26 Budget Request	FY 25- FY 26 $ Increase (Decrease)	FY 25- FY 26 % Increase (Decrease)
100-5430-10.00	LRSWD Supervisor's Contract	550	550	550	550	550	550	-	0.00%
100-5430-14.00	Worker's Compensation	-	4	-	4	-	-	-	
100-5430-15.00	Unemployment Insurance	9	-	10	-	10	8	(2)	-21.90%
100-5430-16.00	FICA	42	42	42	42	42	42	0	0.18%
100-5430-16.50	Child Care Contribution	-	-	-	-	-	2	2	
100-5430-58.00	Transfer Station Expense	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
	Total Base Budget	**601**	**596**	**602**	**596**	**602**	**602**	0	0.05%
	Total Expanded Budget	**-**	**-**	**-**		**-**		-	
	Total Operating Expenses	**601**	**596**	**602**	**596**	**602**	**602**	**0**	**0.05%**

				Budget	Actual	Difference	% Difference
	-	-	**FY24**	$ 602	$ 596	6	0.98%
	-	-	**FY23**	$ 601	$ 596	5	0.86%
			FY22	$ 596	$ 596	(0)	-0.02%
			FY21	$ 596	$ 596	(0)	-0.02%
			Average:	**599**	**596**	**3**	0.45%

TOWN OF STOWE, VERMONT
FORM V
FY 26 BUDGET WORKSHEET

Department: Stowe Arena

Expense Code: 100-7700 | Revenue Code: 100-277 | Revenue Code | Revenue Code

Submitted By: Anthony Whitaker

FY 2026 Budget

Total Expenditures Requested: $ 753,208

CPI Index 3.50%

Total Revenues Projected: $ 379,407

Net Cost of Department: $ 373,801

5 Form II & III

Do not change 7 8 9 10 11 12 Form I

Budget Numbers	Expense Description	FY 23 Budget	FY 23 Actual	FY 24 Budget	FY 24 Actual	FY 25 Budget	FY 26 Budget Request	FY 25- FY 26 $ Increase (Decrease)	FY 25- FY 26 % Increase (Decrease)
100-7700-10.00	Arena Superintendent	78,236	80,529	88,549	88,605	92,980	97,450	4,470	5%
100-7700-10.01	Arena Staff Wages	94,106	93,137	100,797	92,559	102,767	157,541	54,774	53%
100-7700-10.03	Arena Part Time Pay	18,763	24,534	44,813	28,383	45,760	-	(45,760)	-100%
100-7700-10.04	Program Event Pay	-	300	1,404	-	1,928	2,870	942	49%
100-7700-11.02	Arena Staff Overtime Pay	7,731	8,811	11,912	14,353	7,641	7,136	(505)	-7%
100-7700-12.00	Benefit Pay	515	-	515	-	515	800	285	55%
	Payroll	**199,351**	**207,312**	**247,990**	**223,900**	**251,591**	**265,797**	**14,206**	**6%**
100-7700-13.00	Pension	20,202	20,427	21,537	22,946	21,614	27,870	6,256	29%
100-7700-14.00	Worker's Compensation Ins.	8,932	7,255	9,448	8,704	12,080	13,387	1,307	11%
100-7700-15.00	Unemployment Insurance	1,127	867	1,170	925	1,172	776	(396)	-34%
100-7700-16.00	FICA	16,015	16,189	18,971	18,317	19,247	20,333	1,086	6%
100-7700-16.50	Child Care Contribution	-	-	-	23	-	1,170	1,170	
100-7700-17.00	Health Insurance	46,235	47,637	41,976	58,220	41,141	80,354	39,213	95%
100-7700-18.00	Life & Disability Insurance	1,597	1,603	1,722	1,776	1,714	2,352	638	37%
100-7700-19.00	Dental Insurance	2,165	2,149	1,643	2,329	2,057	2,966	909	44%
	Benefits	**96,273**	**96,126**	**96,467**	**113,239**	**99,025**	**149,208**	**50,183**	**51%**
100-7700-20.00	Office Expense	400	496	600	517	600	600	-	0%
100-7700-20.01	Credit Card Fees	810	3,561	3,000	4,406	3,600	3,970	370	10%
100-7700-22.00	Custodial Supplies & Services	4,000	6,419	4,000	13,571	5,000	5,500	500	10%
100-7700-23.00	Uniforms & Safety Equipment	1,000	8,176	1,000	1,400	1,000	1,000	-	0%
100-7700-30.00	Promotion Expenses	20,000	237	6,000	41	5,000	2,000	(3,000)	-60%
100-7700-30.01	Banners/Advertising Fees	-	6	600	1,240	600	600	-	0%
100-7700-40.00	Recruiting	470	803	470	886	470	400	(70)	-15%
100-7700-40.50	Training & Development	-	-	-	-	-	1,000	1,000	
100-7700-45.00	Dues & Fees	890	955	890	812	955	1,065	110	12%
100-7700-50.00	Pro-Shop	2,000	1,709	2,000	698	2,000	1,000	(1,000)	-50%
100-7700-55.00	Arena Programs	2,300	3,617	4,000	11,338	2,000	-	(2,000)	-100%
100-7700-60.00	Professional Services	3,055	2,353	3,055	2,661	3,055	2,425	(630)	-21%
100-7700-61.00	Bad Debt Expense	-	-	-	-	-	-	-	
100-7700-64.00	Ice System Supplies	3,850	11,150	3,850	4,643	4,800	4,800	-	0%
100-7700-67.01	Water	6,868	6,402	6,176	8,750	6,611	7,067	456	7%
100-7700-67.02	Sewer	11,094	10,282	10,464	14,970	12,114	13,348	1,234	10%
100-7700-67.03	Electric	149,850	177,208	187,331	205,024	186,878	203,764	16,886	9%
100-7700-67.04	Propane	29,062	30,091	31,354	24,685	28,982	28,994	12	0%
100-7700-67.09	Misc. Buildings & Grounds	6,337	9,904	8,330	8,989	8,553	2,250	(6,303)	-74%
100-7700-83.00	Equipment Maintenance	53,000	50,408	53,000	87,637	53,000	53,000	-	0%
100-7700-83.01	Zamboni Expense	2,664	4,542	3,301	7,728	4,841	5,420	579	12%
	Operating Expenses	**297,650**	**328,318**	**329,421**	**399,996**	**330,059**	**338,203**	**8,144**	**2%**
	Total Base Budget	**593,274**	**631,755**	**673,878**	**737,135**	**680,675**	**753,208**	**72,533**	10.66%
	Total Expanded Budget	**-**	**-**	**-**		**-**		-	
	Total Operating Expenses	**593,274**	**631,755**	**673,878**	**737,135**	**680,675**	**753,208**	**72,533**	**10.66%**

TOWN OF STOWE, VERMONT
FORM V
FY 26 BUDGET WORKSHEET

Department:	Stowe Arena	Expense Code	Revenue Code	Revenue Code	Revenue Code
		100-7700	100-277		
Submitted By:	Anthony Whitaker				

				Budget	Actual	Difference	% Difference
$ -	-		FY24	$ 673,878	$ 737,135	(63,257)	-9%
$ -	$ -		FY23	$ 593,274	$ 631,755	(38,481)	-6%
			FY22	$ 570,969	$ 588,914	(17,945)	-3%
			FY21	$ 540,138	$ 494,475	45,663	8%
			Average:	594,565	613,070	(18,505)	-3%

Budget Numbers	Revenue Description	FY 23 Budget	FY 23 Actual	FY 24 Budget	FY 24 Actual	FY 25 Budget	FY 26 Budget Request	FY 25- FY 26 $ Increase (Decrease)	FY 25- FY 26 % Increase (Decrease)
100-2770-00.00	Turf Rental	14,605	20,223	23,215	15,594	25,975	19,740	(6,235)	-24%
100-2770-00.01	Ice Rental	236,000	237,902	279,075	302,242	252,754	309,360	56,606	22%
100-2770-00.03	Open Ice/Turf Fees	31,000	26,114	28,146	25,577	26,114	26,000	(114)	0%
100-2770-00.06	Community Room Rentals	1,750	100	1,000	50	100	100	-	0%
100-2770-02.00	Skate Shop Income	14,340	10,814	12,723	10,822	10,814	10,663	(151)	-1%
100-2770-03.01	Arena Advertisements	20,000	10,468	20,000	9,846	10,600	9,845	(755)	-7%
100-2770-04.00	Concessions	800	600	800	2,100	2,400	2,400	-	0%
100-2770-04.01	Vending Machines	600	1,230	600	124	1,000	1,000	-	0%
100-2770-09.00	Miscellaneous	-	626	-	372	-	300	300	
100-2770-10.00	Donations	-	-	-	-	-	-	-	
	Total Base Budget	**319,095**	**308,078**	**365,559**	**366,726**	**329,757**	**379,407**	**49,650**	15%
	Total Expanded Budget	**-**	**-**	**-**		**-**		-	
	Total Operating Revenues	**319,095**	**308,078**	**365,559**	**366,726**	**329,757**	**379,407**	**49,650**	**15.06%**
	Net Cost by Year	**274,179**	**323,678**	**308,319**	**370,409**	**350,918**	**373,801**	**22,883**	**6.52%**

			Budget	Actual	Difference	% Difference
-	0	FY24	365,559	366,726	1,167	0%
-	0	FY23	319,095	308,078	(11,017)	-3%
		FY22	304,990	335,372	30,382	10%
		FY21	304,990	196,385	(108,605)	-36%
		Average:	323,659	301,640	(22,018)	-7%

TOWN OF STOWE, VERMONT
FORM V
FY 26 BUDGET WORKSHEET

Department:	Town Clerk	Expense Code	Revenue Code	Revenue Code	Revenue Code
		100-3400	100-21		
Submitted By:	Penny Davis				
		FY 2026 Budget			
Total Expenditures Requested:		$ 378,980		CPI Index 3.50%	
Total Revenues Projected:		$ 530,300			
Net Cost of Department:		$ (151,319)			

							5	Form II & III	
	Do not change	7	8	9	10	11	9	Form I	
Budget Numbers	**Expense Description**	**FY 23 Budget**	**FY 23 Actual**	**FY 24 Budget**	**FY 24 Actual**	**FY 25 Budget**	**FY 26 Budget Request**	**FY 25- FY 26 $ Increase (Decrease)**	**FY 25- FY 26 % Increase (Decrease)**
100-3400-10.00	Town Clerk's Salary	82,881	69,021	89,434	74,875	80,970	86,991	6,021	7.44%
100-3400-10.01	Staff Wages	97,225	87,401	102,553	102,787	106,915	114,736	7,821	7.32%
100-3400-11.00	Staff Overtime Pay	-	1,984	-	2,152	-	-	-	
100-3400-10.04	Part Time - Cemetery	-	9,247	-	16	5,460	5,425	(35)	-0.64%
100-3400-12.00	Benefit Pay	600	200	600	-	600	600	-	0.00%
	Payroll	**180,706**	**167,852**	**192,587**	**179,830**	**193,945**	**207,752**	**13,807**	**7.12%**
100-3400-13.00	Pension	19,155	22,134	20,414	22,020	19,979	21,447	1,468	7.35%
100-3400-14.00	Worker's Compensation Ins.	836	955	952	1,072	1,552	1,698	146	9.39%
100-3400-15.00	Unemployment Insurance	802	769	753	737	841	708	(133)	-15.87%
100-3400-16.00	FICA	13,824	15,291	14,733	14,058	14,837	15,893	1,056	7.12%
100-3400-16.50	Child Care Contribution	-	-	-	16	-	914	914	
100-3400-17.00	Health Insurance	65,445	40,952	47,427	75,616	84,410	74,750	(9,660)	-11.44%
100-3400-18.00	Life & Disability Insurance	1,811	1,682	1,896	1,838	1,880	1,895	15	0.78%
100-3400-19.00	Dental Insurance	3,421	3,089	3,839	4,323	4,542	4,106	(436)	-9.60%
	Benefits	**105,294**	**84,870**	**90,014**	**119,679**	**128,041**	**121,409**	**(6,632)**	**-5.18%**
100-3400-20.00	Office Expense	1,519	4,585	3,750	5,164	3,750	3,659	(91)	-2.42%
100-3400-20.01	Tax Billing Expense	5,521	4,586	4,641	5,043	4,641	6,482	1,841	39.67%
100-3400-21.00	Land Records Expense	10,272	9,014	14,797	16,029	11,106	13,542	2,436	21.93%
100-3400-30.00	Advertising	-	-	-	-	-	-	-	
100-3400-35.00	Postage	720	3,430	1,745	4,242	3,383	4,290	907	26.81%
100-3400-40.00	Training & Development	2,425	890	2,425	1,328	2,425	2,600	175	7.22%
100-3400-45.00	Dues & Membership Fees	295	215	295	529	295	295	-	0.00%
100-3400-60.00	Professional Services	-	-	-	-	-	-	-	
100-3400-61.00	Legal Fees - Tax Sales	-	2,251	-	2,791	-	-	-	
100-3400-68.00	Copy Machine Expense	900	850	720	1,212	840	1,356	516	61.43%
100-3400-71.00	Animal Licensing	1,690	1,494	1,551	1,311	1,675	2,315	640	38.22%
100-3400-72.00	Fish & Wildlife	-	201	-	-	-	-	-	
100-3400-73.00	Vital Records	1,737	12,901	7,820	10,743	11,582	12,427	845	7.29%
100-3400-74.00	Travel Reimbursement	176	-	63	-	66	66	-	0.00%
100-3400-75.00	DMV Registrations	-	-	-	-	-	-	-	
100-3400-76.00	Cemetery General Expenses	-	-	-	592	500	500	-	0.00%
100-3400-82.00	Passports	2,111	2,417	2,731	1,985	3,589	2,287	(1,302)	-36.28%
100-3400-85.00	Codification	-	-	-	-	-	-	-	
	Operating Expenses	**27,366**	**42,833**	**40,538**	**50,968**	**43,852**	**49,819**	**5,967**	**13.61%**
	Total Base Budget	**313,366**	**295,555**	**323,139**	**350,478**	**365,838**	**378,980**	**13,142**	3.59%
	Total Expanded Budget	**-**	**-**	**-**		**-**		**-**	
	Total Operating Expenses	**313,366**	**295,555**	**323,139**	**350,478**	**365,838**	**378,980**	**13,142**	**3.59%**

			Budget	**Actual**	**Difference**	**% Difference**
$ -	**$ -**	**FY24**	$ 323,139	$ 350,478	(27,339)	-8.46%
$ -	**$ -**	**FY23**	$ 313,366	$ 295,555	17,811	5.68%
		FY22	$ 296,580	$ 318,932	(22,352)	-7.54%
		FY21	$ 272,320	$ 275,650	(3,330)	-1.22%
		Average:	**301,351**	**310,154**	**(8,803)**	-2.92%

TOWN OF STOWE, VERMONT
FORM V
FY 26 BUDGET WORKSHEET

Department:	Town Clerk	Expense Code	Revenue Code	Revenue Code Revenue Code
		100-3400	100-21	
Submitted By:	Penny Davis			

Budget Numbers	Revenue Description	FY 23 Budget	FY 23 Actual	FY 24 Budget	FY 24 Actual	FY 25 Budget	FY 26 Budget Request	FY 25- FY 26 $ Increase (Decrease)	FY 25- FY 26 % Increase (Decrease)
100-2101-00.00	Liquor Licenses	9,505	8,305	9,320	7,630	9,176	8,848	(329)	-3.58%
100-2120-00.00	Dog Licenses	4,053	3,395	3,428	3,345	3,471	3,961	490	14.10%
100-2130-00.00	Recording Fees	165,200	133,780	189,000	123,536	140,000	126,000	(14,000)	-10.00%
100-2140-00.00	Marriage Licenses	7,800	10,680	9,000	12,880	12,800	13,600	800	6.25%
100-2150-00.00	Fish & Game	41	15	23	33	8	19	11	133.33%
100-2151-00.00	Vault Fees	2,400	1,211	1,960	874	1,200	880	(320)	-26.67%
100-2170-00.00	Passport Fees	13,100	18,015	14,100	17,146	19,100	17,750	(1,350)	-7.07%
100-2180-00.00	Photocopying	21,200	18,518	23,000	15,544	18,500	15,580	(2,920)	-15.78%
100-2185-00.00	DMV Registrations	60	3	60	9	30	16	(14)	-46.67%
100-2191-00.00	Miscellaneous	1,020	2,098	1,020	2,905	1,460	1,663	203	13.90%
		-	-	-	-	-	-	-	
100-2131-00.00	Interest Income	62,124	260,933	91,508	525,151	249,420	341,984	92,564	37.11%
		-	-	-	-	-	-	-	
	Total Base Budget	**286,503**	**456,953**	**342,419**	**709,053**	**455,165**	**530,300**	**75,135**	16.51%
	Total Expanded Budget	**-**	**-**	**-**		**-**		-	
	Total Operating Revenues	**286,503**	**456,953**	**342,419**	**709,053**	**455,165**	**530,300**	**75,135**	**16.51%**
	Net Cost by Year	**26,863**	**(161,397)**	**(19,280)**	**(358,575)**	**(89,327)**	**(151,319)**	**(61,992)**	**69.40%**

			Budget	**Actual**	**Difference**	**% Difference**
-	0	**FY24**	342,419	709,053	366,634	107.07%
-	0	**FY23**	286,503	456,953	170,450	59.49%
		FY22	252,648	365,701	113,053	44.75%
		FY21	261,488	348,211	86,723	33.17%
		Average:	**285,765**	**469,979**	**184,215**	**61%**