Agenda Summary
June 24, 2026

Agenda Item No. B-2
Proposed FY27 Water & Wastewater Budgets, Capital Projects & Rate Schedule Public Hearing

Summary: Enclosed is a memo from Harry Shepard, Stowe Public Works Director, providing an overview of the proposed FY27 Water & Wastewater Budgets, Capital Projects, and Rate Schedule. This is an unusual budget year primarily associated with the Alternate Waterworks project and other miscellaneous factors detailed in the Memo.

This time has been set aside for a public hearing on the proposed budgets, capital projects, and rate schedule. Then make any adjustments the Water & Sewer Commissioners may decide prior to adoption.

Town Plan Impact: N/A

Fiscal Impact: Water Rates and Sewer Rates are proposed to increase by 4% with other increases proposed in Allocation fees and other miscellaneous fees as outlined in the Memo and shown in the redline version of the enclosed Rate Schedule.

Recommendation: Once the public has had an opportunity to be heard, move to adopt the proposed FY'27 Water & Wastewater Budgets and Rate Schedule.

Public Works Department
PO Box 730
67 Main Street
Stowe, VT 05672
802-253-8770

MEMORANDUM

TO:	Charles Safford, Town Manager
CC:	Water and Sewer Commissions, Finance
FROM:	Harry J. Shepard III, PE HJS
DATE:	June 4, 2026
SUBJECT:	FY27 Water and Sewer Budgets

Enclosed please find the proposed FY27 Water and Sewer Budget Summary Sheets and a redline version of the proposed Water and Sewer Rate Schedule. This is a very unusual budget year, primarily because our initial findings for both yield and quality at the proposed alternate waterworks site are positive. These budgets incorporate the Water Capital appropriations approved in April for the on-going source development and permitting effort, property acquisition and commence planning for significant forthcoming Capital projects. In general, the following are noted:

1. A 4% rate increase for both Water and Sewer Rates is recommended. For a typical 4-bedroom house using approximately 70 GPD/bedroom, the proposed rate increases will result in an increase of $2.22/month for water and $3.84 for sewer.

2. Increasing both water and sewer allocation fees, which have not increased since 2004, is recommended, both by $4 per GPD of allocation flow, resulting in $15/GPD for Water and $25/GPD for Sewer. This will increase one-time allocation fees per bedroom from $4,005 to $5,025.

3. Increasing both residential and commercial Fire Sprinkler Fees, which have not changed since 2008, is recommended. Residential increase from $6.00/month to $10/Month and Commercial/Mixed Use would increase from $25/month to $40/month.

4. Requests for Lawn Sprinklers have recently become more frequent. These require separate water meters and given our capacity challenges, we recommend these be financially disincentivized. A $50/month Lawn Sprinkler Meter Fee (plus water usage at the applicable rates) is recommended. To disincentivize seasonal lawn sprinkler meter removal/installation, a $150 lawn sprinkler meter installation and removal charge is also recommended. A new provision to prohibit lawn irrigation and allowing for the removal of lawn irrigation meters when either drought conditions or water supply emergencies are declared by the Water Commission is added to the General Provisions.

5. Wholesale Water is proposed to increase from $0.015 to $0.02 per Gallon. This will increase the charge for a typical 4000-gallon water wagon from $60 to $80 gallon per load.

6. Hourly Rates for both After-Hours Emergency Service Calls and Inspection Fees, which have not increased since 2008, have increased to reflect actual cost of the services.

7. Stowe Electric has advised of a projected 16.1% rate increase. Both departments are significant consumers of electricity.

8. Water and Sewer allocations and resulting income are both down approximately 1/3 from our FY26 budget and with fewer large-scale projects currently being planned, projected to remain less for the FY27 budget year. The resulting revenue reductions are ameliorated some by the recommended Allocation Fee increase noted above.

9. Revenues from High Strength Waste surcharges are down approximately 50% and anticipated to remain lower. The BOD concentrations used to calculate the surcharge amounts from Trapp's Brewery is reduced reportedly from operational changes and the new Pretreatment System at Stowe Cider is scheduled to come online in the next month.

10. With the rate increases summarized above and projected expenses, the following are budget summaries and FY27 fund balance projection for each department is as follows:

	WATER	WASTEWATER
Total Operating Revenues:	$1,612,311 (+6.12%)	$2,327,722 (+3.4%)
Total Operating Expenditures:	$1,468,981 (+7.81%)	$2,517,712 (+5.1%)
Operating Profit (Loss)	$143,330	($189,900)
Non-Operating Revenue (Expense):	$208,961	$294,000
Change in Net Position	$352,291	$104,010
Debt Principal Payment	($55,303)	($691,683)
Proposed FY 27 Capital Projects + Acquisitions	($2,475,000)	($200,000)
Other (Depreciation + Loan Repayments)	$340,679	$672,074
Net Cash Increase (Decrease)	($1,837,333)	($115,600)
Projected FY27 Fund Balance	$1,339,946 (-57.8%)	$3,822,958 (-2.94%)

8. Both the Water and Sewer Funds remain positive. The 57.8% reduction in the Water Fund is largely due to Source Development and Permitting work and possible property acquisition work associated with the Alternate Waterworks project. It is noteworthy that the existing debt for the Water Fund is scheduled to be retired this fiscal year and the remaining sewer debt will be retired in FY28. For sewer, this will return both Operating profits Net Cash to the positive.

9. Proposed FY27 Sewer Capital projects proposed are as follows:

   a. **Thickener Feed Pumps-VFD Replacement**:
   Total Estimated Cost= $25,000
   Replacement of Variable Frequency Drives for thickener feed pumps.

   b. **Replace Garage and Pedestrian Doors**:
   Total Estimated Cost = $25,000
   Replace existing uninsulated and deteriorated doors with new insulated doors in Controls building. Includes replacement of opener for heavier Overhead door

   c. Replace Waste Chemical Sludge Valves and Actuators
   Total Estimated Cost = $60,000

   d. **Upgrade and Replacement of Supernatant Pump Station**
   Total Estimated Cost = $65,000
   Replace antiquated dry pumps and motors with new solids submersible pumps.

e. **Engineering-Sewer Relocations for Luce Hill Road Intersection project**
Total Estimated Cost = $25,000
Sewer collection system components have been identified as requiring relocation as part of the proposed VTrans Luce Hill Road Intersection project currently anticipated to be constructed in FY28. Future sewer capital project for construction phase anticipated.

Total FY27 Sewer Capital = $200,000

5. Proposed FY 27 Water Capital Project.

   a. **Stowe Alternate Waterworks = $2,475,000**
   Preliminary testing of the alternate waterworks site has been favorable for both water yield capacity and water quality-i.e. PFAS free. It is important to note that these are not the official regulatory tests required for both source permitting and the due diligence conditions of our Purchase and Sales Agreement for the subject property but all preliminary test to date have been favorable. The budget amount includes the $200K appropriation for the temporary bridge and the $500K+/- (10% contingency) appropriation approved in April for the on-going source development and testing efforts. Also included in this amount is the $1.2M purchase price for the proposed property acquisition and $500K for ½ of the $1.0M Final Design efforts anticipated to be undertaken in FY27. Assuming all other required permits are obtained, the additional $500K+/- for Final, Design and Contract Documents for the waterworks project will be included with the FY28 budget. We will also be in a better position to understand total project costs for informing Fund Balance projections.

   No other Water Capital projects are proposed in FY27.

   Total FY27 Water Capital = $2,475,000

WATER & SEWER RATE SCHEDULE

FY ~~26~~27

WATER

The Selectboard of the Town of Stowe, acting in their capacity as the Water Commission pursuant to the provisions of 24 VSA §3306, §3311 and §3313 and Chapter 12 of the Stowe Town Charter, does hereby adopt the following water rates to be effective as of July 1, 2025. These water rates shall supersede and replace all previously adopted water rates.

WATER ALLOCATION FEE:

$~~11~~15.00 per Gallon per Day (GPD) of Allocation Flow, (90% of the Total Flow Rating). Water Allocation Fees for new connections shall be paid as a lump sum with a 10% down payment due upon issuance of the “Capacity to Serve” letter and the remainder due prior to issuance of Final Water Allocation Approval and Water Connection Permit. For existing connections, the Water Allocation Fee is payable in full upon issuance of the Capacity to Serve letter and Final Water Allocation Approval. For Preliminary Allocations approvals prior to July 1, 2026, $11 per GPD of Allocation Flow shall still apply.

WATER ACCESS FEE:

Residential: **$~~27.71~~28.82** per month/unit

A residential unit shall be defined as one or more rooms connected and containing independent cooking, sleeping and bath facilities, constituting a separate, independent housekeeping establishment for owner occupancy, rental or lease, on a weekly, monthly or longer basis, and physically separated from any other rooms or dwelling units which may be in the same building.

Commercial/Mixed Use:

Commercial/Mixed Use shall be defined as any space for business purposes, with or without incidental (at least 50% commercial allocations), residential units. An access fee will be assessed for each meter. Federal and State assisted senior housing shall be billed as Commercial/Mixed Use.

Rate Tier	Water Allocation Flow	Access Fee
1	Up to 100 GPD	$ ~~30.26~~31.47/Month
2	101 to 400 GPD	$~~45.37~~47.18/Month
3	401 to 1250 GPD	$~~60.50~~62.92/Month
4	1251 to 5000 GPD	$~~73.21~~76.14/Month
5	Over 5000 GPD	$~~90.80~~94.43/Month

WATER USE FEE:

Residential: **$ 0.~~0242~~ 0252** per Cubic Foot

Commercial/Mixed Use: **$ 0.~~0485~~ 0504** per Cubic Foot

SPRINKLER FEES:

Residential Fire: **$~~6~~10.00** per month

Commercial/Mixed Use Fire: **$~~25~~40.00** per month

Lawn Sprinkler Meter Charge: $50.00 per month

WATER ALLOCATION APPLICATION FEE: $100.00

AFTER HOURS EMERGENCY SERVICE CALL: $100 per hour, 2 hours minimum

LATE PAYMENT FEES: Interest: 2% per month or portion thereof after due date:

CONNECTION/TESTING/INSPECTION FEES: $75 per Hour plus the cost of any materials supplied by the Town.

WHOLESALE WATER: $.0.~~015~~ 0.02 per Gallon

TEMPORARY METER CHARGE: $150 Installation fee + Wholesale Water Rate

SEASONAL LAWN IRRIGATION METER CHARGE: $150 for Installation and $150 for Removal. All Lawn Irrigation systems shall have separate water only meters with backflow prevention acceptable to Stowe Water.

SEWER

The Selectboard of the Town of Stowe, acting in their capacity as the Sewer Commission pursuant to the provisions of 24VSA §3506 and §3507, Section 203(8) of the Stowe Town Charter, and Chapter 8, Division 5 of the Stowe Municipal Code, does hereby adopt the following sewer rates to be effective as of July 1, 2025. These sewer rates shall supersede and replace all previously adopted sewer rate fee schedules.

SEWER ALLOCATION FEE:

$~~21~~25.00 per GPD of Allocation Flow, (80% of Total Flow Rating). Sewer Allocation Fees for new connections shall be paid as a lump sum with a 10% down payment due upon issuance of the issuance of the "Capacity to Serve" letter and the remainder due upon issuance of the Final Sewer Allocation Approval and Sewer Connection Permit. If no new connection, Sewer Allocation Fee is payable in full prior to the issuance of a Capacity to Serve letter and Final Sewer Allocation Approval. For Preliminary Allocations approver prior to July 1, 2026, $21 per GPD of Allocation Flow shall still apply

SEWER ACCESS FEE:

Residential: **$~~44.60~~46.38** per month/unit

A residential unit shall be defined as one or more rooms connected together and containing independent cooking, sleeping and bath facilities, constituting a separate, independent housekeeping establishment for owner occupancy, rental or lease, on a weekly, monthly or longer basis, and physically separated from any other rooms or dwelling units which may be in the same building.)

Commercial/Mixed Use:

Commercial/Mixed Use shall be defined as any space for business purposes, with or without incidental (at least 50% commercial allocations), residential units. An access fee will be assessed for each meter. Federal and State assisted senior housing shall be billed as Commercial/Mixed Use.

Rate Tier	Sewer Allocation Flow	Access Fee
1	Up to 100 GPD	$~~41.48~~43.14/Month
2	101 to 400 GPD	$~~69.70~~72.49/Month
3	401 to 1250 GPD	$~~104.54~~108.72/Month
4	1251 to 5000 GPD	$~~139.41~~144.99/Month
5	Over 5000 GPD	$~~209.09~~217.45/Month

SEWER USE FEE:

Residential: **$.~~0485~~ 0504** per Cubic Foot
Commercial/Mixed Use: **$.~~0926~~ 0963** per Cubic Foot

SEPTAGE RECEIVING FEE:

Grey Water **$0.050** per Gallon
Domestic Septage: **$0.150** per Gallon
Portable Toilet Septage: **$0.300** per Gallon
Grease Contaminated Septage: **$0.500** per Gallon

SEWER ALLOCATION APPLICATION FEE: $100.00

AFTER HOURS EMERGENCY SERVICE CALL: $~~100~~ 150 per hour, 2 hour minimum

LATE PAYMENT FEES: 2% per month or portion thereof after due date:

CONNECTION/TESTING/INSPECTION FEES: $~~75~~ 100 per Hour plus the cost of any materials supplied by the Town.

GENERAL PROVISIONS

1. All Water and/or Sewer Allocation requests shall be reviewed by and if approved, allocated by the Water and/or Sewer Commissions.

2. The Total Flow Ratings and Allocation Fees shall be based on the sum of uses permitted by the Stowe Zoning Department using the following Unit Flow Rates and Allocation Fees/Unit:

Uses	Unit Flow Rate	Allocation Fee/Unit	
	GPD/Unit	Sewer	Water
Residential Bedrooms	150 GPD/Bedroom	$~~2,520~~3000	$~~1,485~~2025
Restaurant (2 Meals/day)	30 GPD/Seat	$~~504~~600	$~~297~~405
Restaurant (3 meals/day)	45 GPD/Seat	$~~756~~900	$~~446~~608
Retail (Up to 2000 square feet of retail area)	100 GPD/Store	$~~1,680~~2000	$~~990~~1350
Retail (Over 2000 square feet of retail area)	5 GPD/100 SF Retail Area	$~~84~~100	$~~50~~68
Office (1 employee /300 gross sq. ft. floor area)	15 GPD/Employee	$~~252~~300	$~~149~~203
Assembly areas; with no food service (Based upon max. permitted capacity)	5 GPD/Person	$~~84~~100	$~~50~~68
Assembly areas; with catered food service (Based upon max. permitted capacity)	10 GPD/Person	$~~168~~200	$~~99~~135
Assembly areas; with one meal food service (Based upon max. permitted capacity)	15 GPD/Person	$~~252~~300	$~~149~~203
Day Care (without meals provided)	15 GPD/Student & Employee	$~~252~~300	$~~149~~203
Day Care (with meals provided)	25 GPD/ Student & Employee	$~~420~~500	$~~248~~338
Doctor office (staff)	35 GPD/ Employee	$~~588~~700	$~~347~~473
Doctor office (patients)	10 GPD/ Patient	$~~168~~200	$~~99~~135
Lodging Facilities	50 GPD/Sleeping Space	$~~840~~1000	$~~495~~675
Lodging Facility with Meals Served to Guest Only	5 GPD/Sleeping Space	$~~84~~100	$~~50~~68
Barber Shop/ Hair Salon with hair washing	150 GPD/Chair	$~~2,520~~3000	$~~1,485~~2025
Barber Shop/ Hair Salon with no hair washing	50 GPD/Chair	$~~840~~1000	$~~495~~675
Barber Shop/ Hair Salon employees	10 GPD/Employee	$~~168~~200	$~~99~~135
Tasting Room with public toilet but no meals	300 GPD	$~~5,040~~6000	$~~2,970~~4050
Beer Brewing (not counting employees)	5.0 GPD/Gallon of Beer Brewed	$~~76~~100	$~~45~~61
Commercial Catering/ice cream shop/deli (not counting employees)	100 GPD	$~~1,680~~2000	$~~990~~1350
Laundry Service	450 GPD/Machine	$~~7,560~~9000	$~~4,455~~6,075
School with boarding	100 GPD/Student	$~~1,512~~1800	$~~891~~1215
School, day use only, without food service	15 GPD/Student & Employee	$~~252~~300	$~~149~~203
School, day use only, with food service	20 GPD/Student & Employee	$~~336~~400	$~~198~~270
Service Stations (not counting employees)	125 GPD/fueling hose	$~~2,100~~2500	$~~1,238~~1690
Sports/Fitness Facilities with showers (not counting employees)	10 GPD/participant	$~~168~~200	$~~99~~135
Sports/Fitness Facilities without showers (not counting employees)	5 GPD/participant	$~~84~~100	$~~50~~68

2. Water Treatment Backwash shall be based upon the peak daily discharge from the proposed water treatment equipment.

3. For proposed uses not indicated, the proposed Unit Flow Rates shall be as recommended by the Public Works Director and approved by the Water and/or Sewer Commissioners.

4. All previously issued Water and/or Sewer Allocation Liens and Deferred Payment Agreements shall run with the land and are not assignable. Allocation Liens and Deferred Payment Agreements are no longer offered by the Town.

5. Existing Total Flow Ratings shall be based upon the previously approved allocations that required the payment of an allocation fee or, if not previously allocated with an allocation fee paid, using the Unit Flow Ratings indicated for the existing uses permitted by Stowe Zoning.

6. All requests for modification of allocations shall be made by the property owner or an authorized agent.

7. Access Fees must be paid on unused allocations, or the allocation shall be forfeited and returned to the Town's Unallocated Reserves. Allocations shall be deemed unused if the meter is removed and access fees are no longer assessed.

8. Allocations shall not be reduced for Changes of Use that result in lower allocation flows, provided that the Access Fees continue to be paid based upon the original allocations.

9. During drought conditions or other water supply emergencies declared by the Water Commission, Lawn Irrigation shall be prohibited, and Stowe Water may remove Lawn Irrigation Water Meters

WATER & SEWER RATE SCHEDULE

FY 27

WATER

The Selectboard of the Town of Stowe, acting in their capacity as the Water Commission pursuant to the provisions of 24 VSA §3306, §3311 and §3313 and Chapter 12 of the Stowe Town Charter, does hereby adopt the following water rates to be effective as of July 1, 2025. These water rates shall supersede and replace all previously adopted water rates.

WATER ALLOCATION FEE:

$15.00 per Gallon per Day (GPD) of Allocation Flow, (90% of the Total Flow Rating). Water Allocation Fees for new connections shall be paid as a lump sum with a 10% down payment due upon issuance of the "Capacity to Serve" letter and the remainder due prior to issuance of Final Water Allocation Approval and Water Connection Permit. For existing connections, the Water Allocation Fee is payable in full upon issuance of the Capacity to Serve letter and Final Water Allocation Approval. For Preliminary Allocations approvals prior to July 1, 2026, $11 per GPD of Allocation Flow shall still apply.

WATER ACCESS FEE:

Residential: **$28.82** per month/unit

A residential unit shall be defined as one or more rooms connected and containing independent cooking, sleeping and bath facilities, constituting a separate, independent housekeeping establishment for owner occupancy, rental or lease, on a weekly, monthly or longer basis, and physically separated from any other rooms or dwelling units which may be in the same building.

Commercial/Mixed Use:

Commercial/Mixed Use shall be defined as any space for business purposes, with or without incidental (at least 50% commercial allocations), residential units. An access fee will be assessed for each meter. Federal and State assisted senior housing shall be billed as Commercial/Mixed Use.

Rate Tier	Water Allocation Flow	Access Fee
1	Up to 100 GPD	$31.47/Month
2	101 to 400 GPD	$47.18/Month
3	401 to 1250 GPD	$62.92/Month
4	1251 to 5000 GPD	$76.14/Month
5	Over 5000 GPD	$94.43/Month

WATER USE FEE:

Residential: **$ 0.0252** per Cubic Foot
Commercial/Mixed Use: **$ 0.0504** per Cubic Foot

SPRINKLER FEES:

Residential Fire: **$10.00** per month
Commercial/Mixed Use Fire: **$40.00** per month
Lawn Sprinkler Meter Charge: **$50.00** per month

WATER ALLOCATION APPLICATION FEE: $100.00

AFTER HOURS EMERGENCY SERVICE CALL: $100 per hour, 2 hours minimum

LATE PAYMENT FEES: Interest: 2% per month or portion thereof after due date:

CONNECTION/TESTING/INSPECTION FEES: $75 per Hour plus the cost of any materials supplied by the Town.

WHOLESALE WATER: $.0.0.02 per Gallon

TEMPORARY METER CHARGE: $150 Installation fee + Wholesale Water Rate

SEASONAL LAWN IRRIGATION METER CHARGE: $150 for Installation and $150 for Removal. All Lawn Irrigation systems shall have separate water only meters with backflow prevention acceptable to Stowe Water.

SEWER

The Selectboard of the Town of Stowe, acting in their capacity as the Sewer Commission pursuant to the provisions of 24VSA §3506 and §3507, Section 203(8) of the Stowe Town Charter, and Chapter 8, Division 5 of the Stowe Municipal Code, does hereby adopt the following sewer rates to be effective as of July 1, 2025. These sewer rates shall supersede and replace all previously adopted sewer rate fee schedules.

SEWER ALLOCATION FEE:

$25.00 per GPD of Allocation Flow, (80% of Total Flow Rating). Sewer Allocation Fees for new connections shall be paid as a lump sum with a 10% down payment due upon issuance of the issuance of the "Capacity to Serve" letter and the remainder due upon issuance of the Final Sewer Allocation Approval and Sewer Connection Permit. If no new connection, Sewer Allocation Fee is payable in full prior to the issuance of a Capacity to Serve letter and Final Sewer Allocation Approval. For Preliminary Allocations approver prior to July 1, 2026, $21 per GPD of Allocation Flow shall still apply

SEWER ACCESS FEE:

Residential: **$46.38** per month/unit

A residential unit shall be defined as one or more rooms connected together and containing independent cooking, sleeping and bath facilities, constituting a separate, independent housekeeping establishment for owner occupancy, rental or lease, on a weekly, monthly or longer basis, and physically separated from any other rooms or dwelling units which may be in the same building.)

Commercial/Mixed Use:

Commercial/Mixed Use shall be defined as any space for business purposes, with or without incidental (at least 50% commercial allocations), residential units. An access fee will be assessed for each meter. Federal and State assisted senior housing shall be billed as Commercial/Mixed Use.

Rate Tier	Sewer Allocation Flow	Access Fee
1	Up to 100 GPD	$43.14/Month
2	101 to 400 GPD	$72.49/Month
3	401 to 1250 GPD	$108.72/Month
4	1251 to 5000 GPD	$144.99/Month
5	Over 5000 GPD	$217.45/Month

SEWER USE FEE:

Residential: **$.0504** per Cubic Foot
Commercial/Mixed Use: **$.0963** per Cubic Foot

SEPTAGE RECEIVING FEE:

Grey Water **$0.050** per Gallon
Domestic Septage: **$0.150** per Gallon
Portable Toilet Septage: **$0.300** per Gallon
Grease Contaminated Septage: **$0.500** per Gallon

SEWER ALLOCATION APPLICATION FEE: $100.00

AFTER HOURS EMERGENCY SERVICE CALL: $150 per hour, 2 hour minimum

LATE PAYMENT FEES: 2% per month or portion thereof after due date:

CONNECTION/TESTING/INSPECTION FEES: $100 per Hour plus the cost of any materials supplied by the Town.

GENERAL PROVISIONS

1. All Water and/or Sewer Allocation requests shall be reviewed by and if approved, allocated by the Water and/or Sewer Commissions.

2. The Total Flow Ratings and Allocation Fees shall be based on the sum of uses permitted by the Stowe Zoning Department using the following Unit Flow Rates and Allocation Fees/Unit:

Uses	Unit Flow Rate GPD/Unit	Allocation Fee/Unit Sewer	Allocation Fee/Unit Water
Residential Bedrooms	150 GPD/Bedroom	$3000	$2025
Restaurant (2 Meals/day)	30 GPD/Seat	$600	$405
Restaurant (3 meals/day)	45 GPD/Seat	$900	$608
Retail (Up to 2000 square feet of retail area)	100 GPD/Store	$2000	$1350
Retail (Over 2000 square feet of retail area)	5 GPD/100 SF Retail Area	$100	$68
Office (1 employee /300 gross sq. ft. floor area)	15 GPD/Employee	$300	$203
Assembly areas; with no food service (Based upon max. permitted capacity)	5 GPD/Person	$100	$68
Assembly areas; with catered food service (Based upon max. permitted capacity)	10 GPD/Person	$200	$135
Assembly areas; with one meal food service (Based upon max. permitted capacity)	15 GPD/Person	$300	$203
Day Care (without meals provided)	15 GPD/Student & Employee	$300	$203
Day Care (with meals provided)	25 GPD/ Student & Employee	$500	$338
Doctor office (staff)	35 GPD/ Employee	$700	$473
Doctor office (patients)	10 GPD/ Patient	$200	$135
Lodging Facilities	50 GPD/Sleeping Space	$1000	$675
Lodging Facility with Meals Served to Guest Only	5 GPD/Sleeping Space	$100	$68
Barber Shop/ Hair Salon with hair washing	150 GPD/Chair	$3000	$2025
Barber Shop/ Hair Salon with no hair washing	50 GPD/Chair	$1000	$675
Barber Shop/ Hair Salon employees	10 GPD/Employee	$200	$135
Tasting Room with public toilet but no meals	300 GPD	$6000	$4050
Beer Brewing (not counting employees)	5.0 GPD/Gallon of Beer Brewed	$100	$61
Commercial Catering/ice cream shop/deli (not counting employees)	100 GPD	$2000	$1350
Laundry Service	450 GPD/Machine	$9000	$6,075
School with boarding	100 GPD/Student	$1800	$1215
School, day use only, without food service	15 GPD/Student & Employee	$300	$203
School, day use only, with food service	20 GPD/Student & Employee	$400	$270
Service Stations (not counting employees)	125 GPD/fueling hose	$2500	$1690
Sports/Fitness Facilities with showers (not counting employees)	10 GPD/participant	$200	$135
Sports/Fitness Facilities without showers (not counting employees)	5 GPD/participant	$100	$68

2. Water Treatment Backwash shall be based upon the peak daily discharge from the proposed water treatment equipment.

3. For proposed uses not indicated, the proposed Unit Flow Rates shall be as recommended by the Public Works Director and approved by the Water and/or Sewer Commissioners.

4. All previously issued Water and/or Sewer Allocation Liens and Deferred Payment Agreements shall run with the land and are not assignable. Allocation Liens and Deferred Payment Agreements are no longer offered by the Town.

5. Existing Total Flow Ratings shall be based upon the previously approved allocations that required the payment of an allocation fee or, if not previously allocated with an allocation fee paid, using the Unit Flow Ratings indicated for the existing uses permitted by Stowe Zoning.

6. All requests for modification of allocations shall be made by the property owner or an authorized agent.

7. Access Fees must be paid on unused allocations, or the allocation shall be forfeited and returned to the Town's Unallocated Reserves. Allocations shall be deemed unused if the meter is removed and access fees are no longer assessed.

8. Allocations shall not be reduced for Changes of Use that result in lower allocation flows, provided that the Access Fees continue to be paid based upon the original allocations.

9. During drought conditions or other water supply emergencies declared by the Water Commission, Lawn Irrigation shall be prohibited, and Stowe Water may remove Lawn Irrigation Water Meters

TOWN OF STOWE, VERMONT
FORM V
FY 27 BUDGET WORKSHEET

Department:	Water	Expense Code	Expense Code	Debt	Revenue Code	Revenue Code	Revenue Code
		205-5460		205-9600	205-26		
Submitted By:	Harry Shepard						

Water Budget FY 27	FY 24 Actuals	FY 25 Actuals	FY 26 Budget	FY 27 Budget
Total Revenues Projected:	$ 1,492,448	$ 1,517,573	$ 1,495,513	$ 1,612,311
Total Expenditures Requested:	(1,212,822)	(1,235,274)	(1,384,277)	(1,468,981)
Operating Profit(Loss)	279,626	282,298	111,236	143,330
Non-Operating Revenue(Expenses):	214,559	275,119	220,320	208,961
Change in Net Position{Profit(Loss)}	494,185	557,418	331,556	352,291
Debt Principal	(296,361)	(13,233)	(53,692)	(55,303)
Other{Net of Depreciation-Capital Acquisitions)	156,466	219,248	2,813	(2,134,321)
Net Cash Increase(Decrease)	$ 354,291	$ 763,432	$ 280,677	$ (1,837,333)
	-		-	

CPI	3.10%
Rate Change	4.00%

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

Budget Numbers	Expense Description	FY 24 Budget	FY 24 Actual	FY 25 Budget	FY 25 Actual	FY 26 Budget	YTD April FY 26 Actual	FY 27 Budget Request	FY 26- FY 27 $ Increase (Decrease)	FY 26- FY 27 % Increase (Decrease)
205-5460-00.00	Change in Leave Liability	-	(1,085)	-	12,292	-	-	-	-	
205-5460-10.00	Salaries	84,462	84,506	87,356	88,400	94,510	80,665	103,404	8,894	9.41%
205-5460-10.01	Staff Wages	136,791	133,177	140,926	136,909	147,262	120,775	154,877	7,615	5.17%
205-5460-10.02	Consultant	-	138	-	-	-	-	-	-	
205-5460-11.00	Overtime Pay	6,998	8,166	5,725	12,887	8,069	14,038	11,888	3,819	47.33%
205-5460-11.01	On Call Pay	23,211	21,393	24,658	22,215	23,785	19,769	23,850	65	0.27%
205-5460-11.10	Premium Pay	-	-	-	-	-	1,686	-	-	
205-5460-12.01	Benefit Pay	600	-	600	-	600	-	600	-	0.00%
	Payroll	**252,062**	**246,294**	**259,265**	**272,703**	**274,226**	**236,933**	**294,619**	**20,393**	**7.44%**
205-5460-13.00	Pension	26,719	31,862	27,482	32,082	29,068	25,115	31,230	2,162	7.44%
205-5460-14.00	Worker's Compensation Ins.	17,904	15,314	19,613	14,967	16,005	14,480	17,388	1,383	8.64%
205-5460-15.00	Unemployment Insurance	753	851	746	628	630	791	621	(9)	-1.43%
205-5460-16.00	FICA	19,283	18,404	19,834	19,183	20,978	19,293	22,538	1,560	7.44%
205-5460-16.50	Child Care Credit Contribution	-	28	-	1,042	1,148	953	1,296	148	12.92%
205-5460-17.00	Health Insurance	73,136	72,732	76,605	74,757	92,174	77,282	103,398	11,224	12.18%
205-5460-18.00	Life & Disability Insurance	2,020	2,021	2,051	1,999	2,132	1,763	2,190	58	2.73%
205-5460-19.00	Dental Insurance	3,136	3,106	3,136	3,132	3,695	3,066	3,907	212	5.74%
	Benefits	**142,951**	**144,319**	**149,467**	**147,791**	**165,830**	**142,744**	**182,568**	**16,738**	**10.09%**
205-5460-20.00	Office Expense	5,000	5,155	5,000	6,602	5,340	6,579	7,345	2,005	37.55%
205-5460-21.00	General Expense - Uniforms	3,374	3,376	3,374	1,245	2,850	967	2,850	-	0.00%
205-5460-22.00	Chemicals & Lab Supplies	50,849	58,135	51,645	50,082	57,837	44,500	58,459	622	1.08%
205-5460-22.10	Custodial Supplies	200	173	200	132	200	261	300	100	50.00%
205-5460-23.00	Lab Fees	7,782	2,910	7,890	7,760	36,300	6,090	36,300	-	0.00%
205-5460-25.00	Distribution System. Maint. & Repairs	65,000	78,235	80,000	62,322	80,000	69,422	80,000	-	0.00%
205-5460-26.00	Water - Safety/PPE	1,000	-	1,000	65	1,000	-	1,000	-	0.00%
205-5460-34.00	Communications	26,825	26,504	24,269	27,637	26,967	24,630	29,136	2,169	8.04%
205-5460-35.00	Postage	-	41	-	25	25	-	25	-	0.00%
205-5460-40.00	Training & Development	1,900	758	1,900	2,650	1,900	1,361	1,900	-	0.00%
205-5460-45.00	Dues & Membership Fees	1,500	822	1,500	1,890	1,500	1,355	1,540	40	2.67%
205-5460-48.00	Property & Liability Insurance	14,113	14,762	14,113	15,453	16,840	14,089	13,474	(3,366)	-19.99%
205-5460-58.00	Water Diversion Permit Fee	10,000	8,880	9,600	8,538	8,800	4,399	8,800	-	0.00%
205-5460-60.00	Professional Services	20,000	7,000	20,000	1,282	20,000	3,166	20,000	-	0.00%
205-5460-60.10	Professional Svc-PFAS	-	1,100	-	2,930	-	2,750	-	-	
205-5460-60.20	PFAS Services	-	-	-	-	-	-	-	-	
205-5460-60.30	VOC - Services	-	130	-	-	-	-	-	-	
205-5460-61.00	Audit Expense	5,000	5,000	5,000	5,000	5,000	5,000	5,500	500	10.00%
205-5460-62.00	Legal Services	15,000	5,375	15,000	6,072	15,000	294	15,000	-	0.00%
205-5460-66.00	Meters	9,000	9,585	9,000	546	9,000	4,318	9,000	-	0.00%
205-5460-67.00	Electrical Expense	120,365	131,455	123,174	130,589	128,863	103,332	146,789	17,926	13.91%
205-5460-67.01	Water Storage Tanks	15,000	12,400	15,000	-	15,000	-	15,000	-	0.00%
205-5460-67.02	Heating Expense	5,202	4,203	5,294	4,090	5,183	4,886	4,179	(1,004)	-19.37%
205-5460-67.03	Building Expense	7,018	5,560	5,756	19,330	5,494	2,852	5,163	(331)	-6.02%
205-5460-68.00	Intergovernmental - Administrative	7,000	7,000	7,000	7,000	7,000	7,000	7,000	-	0.00%
205-5460-68.01	Intergovernmental - Billing Fees	8,000	8,000	8,000	8,000	8,000	8,000	8,000	-	0.00%
205-5460-68.02	Intergovernmental - DPW	86,098	86,144	98,797	98,797	118,933	118,933	125,779	6,846	5.76%
205-5460-68.03	Intergovernmental - Accounting	15,400	15,400	16,500	16,500	17,600	17,600	19,600	2,000	11.36%
205-5460-68.05	Intergovernmental - Inforamtion Technology	-	-	-	-	-	-	5,900	5,900	
205-5460-68.04	IBEW Contingency	-	-	18,000	-	-	-	-	-	
205-5460-69.00	Copier Expense	72	3,920	72	945	1,540	106	1,540	-	0.00%
205-5460-83.00	Equipment Expense	5,000	6,872	7,500	-	7,500	-	7,500	-	0.00%
205-5460-83.01	Radio Expense	-	-	-	-	-	-	-	-	
205-5460-84.02	Computers & SCADA System	7,400	5,027	7,400	1,728	7,400	1,712	7,400	-	0.00%
205-5460-84.00	Vehicle Expense	4,000	1,719	4,000	601	4,000	1,275	4,000	-	0.00%
205-5460-84.10	Vehicle Fuel Expense	5,302	5,313	6,574	4,591	4,712	3,518	6,013	1,301	27.61%
205-5460-88.00	Depreciation Expense	307,879	301,256	313,663	322,377	324,437	-	337,303	12,866	3.97%
	Total Operating Expenses	**1,225,292**	**1,212,822**	**1,294,953**	**1,235,274**	**1,384,277**	**838,071**	**1,468,981**	**84,704**	6.12%

Budget Numbers	Revenue Description	FY 24 Budget	FY 24 Actual	FY 25 Budget	FY 25 Actual	FY 26 Budget	YTD April FY 26 Actual	FY 27 Budget Request	FY 26- FY 27 $ Increase (Decrease)	FY 26- FY 27 % Increase (Decrease)
205-2600-00.00	Wholesale Water	12,000	15,281	12,000	10,398	12,000	7,583	13,000	1,000	8%
205-2601-00.00	Residential Rate Fees	591,377	609,696	604,678	623,497	604,678	469,265	640,416	35,738	6%
205-2602-00.00	Lower Village Water	-	-	-	-	-	-	-	-	
205-2602-01.00	Notchbrook Water Sales	14,936	14,892	14,936	15,491	14,936	11,048	14,783	(153)	-1%
205-2603-00.00	Commercial Rate Fees	786,111	750,160	735,565	759,912	759,003	591,355	808,105	49,102	6%
205-2605-00.00	Interest Income from Ratepayers	1,800	-	-	4,108	-	2,878	4,108	4,108	
205-2606-00.00	Sprinkler Fees	29,928	40,054	29,928	42,367	42,096	32,519	69,100	27,004	64%
205-2607-00.00	Miscellaneous	1,000	-	1,000	-	1,000	-	1,000	-	0%
205-2607-01.00	Insurance Refunds	-	566	-	-	-	-	-	-	
205-2609-01.00	Hydrant Maintenance Fee	61,800	61,800	61,800	61,800	61,800	-	61,800	-	0%
205-2609-03.00	Water - Service Calls	1,000	-	1,000	-	-	-	-	-	
	Total Operating Revenues	**1,499,952**	**1,492,448**	**1,460,907**	**1,517,573**	**1,495,513**	**1,114,647**	**1,612,311**	**116,798**	**7.81%**
	Operating Income (Loss)	**274,660**	**279,626**	**165,954**	**282,298**	**111,236**	**276,576**	**143,330**	**32,094**	**28.85%**

TOWN OF STOWE, VERMONT
FORM V
FY 27 BUDGET WORKSHEET

Department:	Water	Expense Code	Expense Code	Debt	Revenue Code	Revenue Code	Revenue Code
		205-5460		205-9600	205-26		
Submitted By:	Harry Shepard						

Budget Numbers	Non-Operating Revenue & Expenses Description	FY 24 Budget	FY 24 Actual	FY 25 Budget	FY 25 Actual	FY 26 Budget	YTD April FY 26 Actual	FY 27 Budget Request	FY 26- FY 27 $ Increase (Decrease)	FY 26- FY 27
205-2609-00.00	Allocation Fees	150,000	171,576	150,000	179,176	150,000	61,244	112,500	(37,500)	
205-9600-15.00	$3.3 State SER - Interest (039)	(12,374)	(6,278)	(6,279)	-	-	-	-	-	
205-9600-17.00	$3.2 Bond Bank - Interest	-	-	-	-	-	-	-	-	
205-9600-26.00	$0.9 State SER-Interest (099)	(6,352)	(4,834)	(4,834)	-	(3,270)	(3,270)	(1,659)	1,611	
205-9600-27.00	Bond Bank FD#3 Interest	(941)	(293)	(327)	(106)	-	-	-	-	
205-9600-96.00	Remove Accrued Interest on Bonds	-	101	-	81	-	-	-	-	
Non-Operating Revenue(Expenses) - Capital		**130,333**	**160,272**	**138,560**	**179,150**	**146,730**	**57,974**	**110,841**	**(35,889)**	
205-5460-96.00	Due To/From Int Expense Operating Fund	(2,000)	(7,964)	-	(5,174)	-	5,025	-	-	
205-2613-00.00	Due To/From Int Income Operating Fund	-	-	-	-	1,590	-	2,120	530	
206-2507-01.00	Due To/From Int Inc(Exp) Capital Fund	24,000	86,036	60,000	113,288	72,000	101,283	96,000	24,000	
205-2608-00.00	Interest Income on Services	-	1,514	-	463	-	9	-	-	
205-5460-89.02	Interest Expense	-	-	-	-	-	-	-	-	
206-9800-24.06	PFAS Response Expenses	-	(25,299)	-	(18,183)	-		-	-	
205-5460-88.01	Gain(Loss) on Disposition	-	-	-	5,575	-	-	-	-	
Non-Operating Revenue(Expenses) -Other		**22,000**	**54,287**	**60,000**	**95,969**	**73,590**	**106,317**	**98,120**	**24,530**	208,961.00
	Change in Net Position	**426,993**	**494,185**	**364,514**	**557,418**	**331,556**	**440,867**	**352,291**	**20,735**	

0

Budget Numbers	Debt & Capital Description	FY 24 Budget	FY 24 Actual	FY 25 Budget	FY 25 Actual	FY 26 Budget	YTD April FY 26 Actual	FY 27 Budget Request	FY 26- FY 27 $ Increase (Decrease)	FY 26- FY 27 % Increase (Decrease)
205-9600-12.00	$2.6 State SER - Principal (013)	-	-	-	-	-	-	-	-	
205-9600-14.00	$3.3 State SER - Principal (039)	(203,194)	(209,289)	(209,289)	-	-	-	-	-	
205-9600-16.00	$3.2 Bond Bank - Principal	-	-	-	-	-	-	-	-	
205-9600-18.01	$0.4 State SER-Principal (076)	(18,273)	(18,273)	-	-	-	-	-	-	
205-9600-19.00	Bond Bank FD#3 Principal	(16,669)	(16,669)	(13,233)	(13,233)	-	-	-	-	
205-9600-25.00	$0.9 State SER-Principal (099)	(50,610)	(52,129)	(52,129)	-	(53,692)	(53,692)	(55,303)	(1,611)	3%
	Total Debt Service	**(288,746)**	**(296,361)**	**(274,651)**	**(13,233)**	**(53,692)**	**(53,692)**	**(55,303)**	**(1,611)**	**3%**
205-5460-85.00	Transfer to Capital	-	-	-	-	-	-		-	
205-9600-97.00	Capital Reserve Fund	(320,000)		(325,000)		(325,000)		(2,475,000)	(2,150,000)	662%
206-9600-14.01	Stowe Fire District #3 Asset Transfer	-	-	-	-	-	-	-	-	
206-9600-11.00	Planning & Engineering	-	-	-	-	-	-	-	-	
206-9800-17.02	Edson Hill Pump Building	-	-	-	-	-	-	-	-	
206-9800-24.06		-	-	-	-	-	-	-	-	
	Acquisition of Capital Assets		(122,446)		(132,793)		(300,652)		-	
	Proceeds from Capital Grants						-		-	
	Total Capital	**(320,000)**	**(122,446)**	**(325,000)**	**(132,793)**	**(325,000)**	**(300,652)**	**(2,475,000)**	**(2,150,000)**	**662%**
	Loan Down Payment		-							
205-0207	Water Loan Payments	24,376	3,657	21,294	3,376	3,376	3,376	3,376	0	0%
	Total Water Loan	**24,376**	**3,657**	**21,294**	**3,376**	**3,376**	**3,376**	**3,376**	**0**	**0%**
	Issued new loans		-			-		-	-	
Cash Flow from Capital & Financing Activities		**(584,370)**	**(415,150)**	**(578,357)**	**(142,650)**	**(375,316)**	**(350,968)**	**(2,526,927)**	**(2,151,611)**	

Cash Flow	Description	FY 24 Budget	FY 24 Actual	FY 25 Budget	FY 25 Actual	FY 26 Budget	YTD April FY 26 Actual	FY 27 Budget Request	FY 26- FY 27 $ Increase (Decrease)	FY 26- FY 27 % Increase (Decrease)
	Operating Income(Loss)	**274,660**	**279,626**	**165,954**	**282,298**	**111,236**	**276,576**	**143,330**	**32,094**	**29%**
	(Increase)Decrease in Assets		**(16,110)**	**-**	**13,711**	**-**		**-**	**-**	
	Increase(Decrease) in Liabilities		**(9,789)**	**-**	**12,657**	**-**		**-**	**-**	
	Depreciation Expense	**307,879**	**301,256**	**313,663**	**322,377**	**324,437**	**-**	**337,303**	**12,866**	**4%**
Net Cash from Operating Activities		**582,539**	**554,983**	**479,617**	**631,043**	**435,673**	**276,576**	**480,633**	**44,960**	**10%**
	Water Connection Fees	**150,000**	**171,576**	**150,000**	**179,176**	**150,000**	**61,244**	**112,500**	**(37,500)**	**-25%**
	Interest on Debt	**(19,667)**	**(11,405)**	**(11,440)**	**(106)**	**(3,270)**	**(3,270)**	**(1,659)**	**1,611**	**-49%**
	Other Interest Income(Expense)	**22,000**	**54,287**	**60,000**	**108,577**	**73,590**	**106,317**	**98,120**	**24,530**	**33%**
Net Cash from Non Operating Activities		**152,333**	**214,458**	**198,560**	**287,647**	**220,320**	**164,291**	**208,961**	**(11,359)**	**-5%**
	Debt Principal Payments	**(288,746)**	**(296,361)**	**(274,651)**	**(13,233)**	**(53,692)**	**(53,692)**	**(55,303)**	**(1,611)**	**3%**
	(Capital Acquisition)Disposal	**(320,000)**	**(122,446)**	**(325,000)**	**(127,218)**	**(325,000)**	**(300,652)**	**(2,475,000)**	**(2,150,000)**	**662%**
	Water Loan Repayments	**24,376**	**3,657**	**21,294**	**3,376**	**3,376**	**3,376**	**3,376**	**0**	**0%**
	Waler Loan Issued	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Net Cash from Capital & Financing Activities		**(584,370)**	**(415,150)**	**(578,357)**	**(137,076)**	**(375,316)**	**(350,968)**	**(2,526,927)**	**(2,151,611)**	**573%**
Net Cash Increase(Decrease)		**150,502**	**354,291**	**99,820**	**781,615**	**280,677**	**89,899**	**(1,837,333)**	**(2,118,010)**	**-755%**

TOWN OF STOWE, VERMONT
FORM V
FY 27 BUDGET WORKSHEET

Department:	Wastewater	Expense Code	Expense Code	Debt	Revenue Code	Revenue Code	Revenue Code
		200-5480		200-9600	200-25	200-26	
Submitted By:	Harry Shepard						

Wastewater	**Rate Change 4%**	**FY 24 Actuals**	**FY 25 Actuals**	**FY 26 Budget**	**FY 27 Budget**			
Total Revenues Projected:		$ 2,069,020	$ 2,167,887	$ 2,251,158	$ 2,327,722		CPI	3.10%
Total Expenditures Requested:		(2,107,352)	(2,266,527)	(2,394,830)	(2,517,712)			
Operating Profit(Loss)		(38,332)	(98,639)	(143,672)	(189,990)	Residential	Rate Change	4.0%
Non-Operating Revenue(Expenses):		299,724	449,554	288,000	294,000	Commerical	Rate Change	4.0%
Change in Net Position{Profit(Loss)}		261,392	350,915	144,328	104,010			0
Debt Principal		(691,683)	(691,683)	(691,683)	(691,683)			
Other{Net of Depreciation-Capital Acquisitions)		291,143	531,747	306,071	472,073			
Net Cash Increase(Decrease)		$ (139,148)	$ 190,979	$ (241,284)	$ (115,600)			

Budget Numbers	Expense Description	FY 24 Budget	FY 24 Actual	FY 25 Budget	FY 25 Actual	FY 26 Budget	YTD Apr FY 26 Actual	FY 27 Budget Request	FY 26- FY 27 $ Increase (Decrease)	FY 26- FY 27 % Increase (Decrease)
								5	Form II & III	
	Do not change	7	8	9	10	11	12	10	Form I	
200-5480-00.00	Change in Leave Liability	-	(4,939)	-	9,611	-	-	-	-	
200-5480-10.01	Staff Wages	304,411	296,137	312,630	315,331	332,064	272,983	349,199	17,135	5.2%
200-5480-10.02	Consultant	-	138	-	-	-	-	-	-	
200-5480-11.00	Overtime Pay	31,716	34,998	32,573	44,545	38,038	30,399	40,002	1,964	5.2%
200-5480-11.01	On Call Pay	24,005	24,016	24,653	25,321	25,036	21,844	26,329	1,293	5.2%
200-5480-12.01	Benefit Pay	800	-	800	-	800	-	800	-	0.0%
200-5480-68.04	IBEW Contingency	-	-	35,000	-	-	-	-	-	
	Wages	**360,932**	**350,349**	**405,656**	**394,809**	**395,938**	**325,226**	**416,330**	**20,392**	**5.2%**
200-5480-13.00	Pension	38,259	38,824	39,290	43,206	41,969	35,135	44,131	2,162	5.2%
200-5480-14.00	Worker's Compensation Ins.	25,636	22,290	28,040	21,119	23,109	20,384	24,571	1,462	6.3%
200-5480-15.00	Unemployment Insurance	1,004	630	995	553	841	495	828	(13)	-1.5%
200-5480-16.00	FICA	27,611	25,729	28,355	28,141	30,289	24,154	31,849	1,560	5.2%
200-5480-17.00	Health & Vision Insurance	126,274	124,713	131,209	129,224	132,272	110,918	148,572	16,300	12.3%
200-5480-18.00	Life & Disability Insurance	2,718	2,719	2,753	2,790	2,816	2,367	2,869	53	1.9%
200-5480-19.00	Dental Insurance	5,353	5,301	5,353	5,135	4,973	4,126	5,225	252	5.1%
	Benefits	**226,855**	**220,206**	**235,995**	**230,168**	**236,269**	**197,579**	**258,045**	**21,776**	**9.2%**
200-5480-20.00	Office Expense	3,298	4,124	3,298	6,831	5,018	10,105	9,774	4,756	94.8%
200-5480-21.00	Clothing Expense	3,000	814	3,000	4,498	5,250	364	5,250	-	0.0%
200-5480-22.00	Chemicals & Lab Supplies	170,597	151,178	183,569	163,114	172,935	127,122	161,343	(11,592)	-6.7%
200-5480-22.01	Lab Supplies & Equip	3,600	5,550	3,600	1,847	3,600	3,234	3,800	200	5.6%
200-5480-22.10	Outside Lab Fees	29,868	17,463	29,868	23,180	37,280	17,150	25,580	(11,700)	-31.4%
200-5480-22.20	Custodial Supplies & Exp	1,200	1,446	1,200	2,311	1,680	1,151	1,680	-	0.0%
200-5480-24.00	Safety & PPE	2,000	9,650	4,500	-	4,500	177	2,000	(2,500)	-55.6%
200-5480-25.00	Collection System Maint. & Repair	40,000	37,402	40,000	23,547	40,000	4,718	40,000	-	0.0%
200-5480-34.00	Communications	10,250	10,321	10,011	11,205	10,755	10,204	12,178	1,423	13.2%
200-5480-40.00	Training & Development	2,000	666	2,000	1,175	2,000	1,358	2,000	-	0.0%
200-5480-45.00	Dues & Membership Fees	1,500	1,262	1,500	1,256	1,560	1,730	1,595	35	2.2%
200-5480-48.00	Property & Liability Insurance	26,717	27,873	31,397	28,249	27,092	25,934	27,092	-	0.0%
200-5480-56.00	Waste Disposal Expense	6,400	7,706	7,340	10,800	8,595	6,460	8,600	5	0.1%
200-5480-57.00	Sludge Management	255,177	205,588	285,846	253,874	286,105	193,050	300,970	14,865	5.2%
200-5480-58.00	Permit Fees	3,000	3,251	3,500	5,490	5,490	3,250	3,750	(1,740)	-31.7%
200-5480-60.00	Professional Services	15,000	2,137	15,000	3,872	15,000	1,416	15,000	-	0.0%
200-5480-61.00	Audit Expense	5,000	5,000	5,000	5,000	5,000	5,000	5,500	500	10.0%
200-5480-62.00	Legal Services	15,000	1,415	15,000	633	15,000	-	15,000	-	0.0%
200-5480-66.00	Meters	9,000	5,296	9,000	5,815	9,000	6,139	9,000	-	0.0%
200-5480-67.00	Building Expense	14,140	17,333	23,739	29,468	22,723	23,578	28,664	5,941	26.1%
200-5480-67.01	Electricity	257,752	227,622	243,122	222,209	220,928	179,733	249,428	28,500	12.9%
200-5480-67.02	Heating Expense	33,110	19,994	24,569	26,926	22,271	23,452	24,685	2,414	10.8%
200-5480-68.00	Intergovernmental - Admin	7,000	7,000	7,000	7,000	7,000	7,000	7,000	-	0.0%
200-5480-68.01	Intergovernmental - Billing Fees	8,000	8,000	8,000	8,000	8,000	8,000	8,000	-	0.0%
200-5480-68.02	Intergovernmental - DPW	86,144	86,098	98,843	98,843	118,932	118,933	125,777	6,845	5.8%
200-5480-68.03	Intergovernmental - Acctg.	15,400	15,400	16,500	16,500	17,600	17,600	19,600	2,000	11.4%
200-5480-68.05	Intergovernmental - IT	-	-	-	-	-	-	5,900	5,900	
200-5480-69.00	Copier Expense	72	162	144	272	144	227	300	156	108.3%
200-5480-74.00	Travel Reimbursement	1,000	-	1,000	-	1,000	-	1,000	-	0.0%
200-5480-83.00	Equipment Expense	110,000	106,014	110,000	83,985	110,000	58,437	110,000	-	0.0%
200-5480-84.00	Vehicle Expense	2,000	1,523	2,000	1,618	2,000	1,666	3,000	1,000	50.0%
200-5480-84.01	Computers & SCADA Software	7,400	-	7,400	374	7,400	1,398	7,400	-	0.0%
200-5480-84.10	Vehicle Fuel Expense	2,070	2,979	2,932	2,482	2,627	1,702	3,524	897	34.2%
200-5480-88.00	Depreciation Expense	575,806	546,530	558,146	591,175	566,138	566,138	598,948	32,810	5.8%
	Total Operating Expenses	**2,310,288**	**2,107,352**	**2,399,675**	**2,266,527**	**2,394,830**	**1,949,231**	**2,517,712**	**122,882**	**5.1%**

Budget Numbers	Revenue Description	FY 24 Budget	FY 24 Actual	FY 25 Budget	FY 25 Actual	FY 26 Budget	YTD March FY 26 Estimate	FY 27 Budget Request	FY 26- FY 27 $ Increase (Decrease)	FY 26- FY 27 % Increase (Decrease)
200-2501-00.00	Customer Rate Fees	2,004,779	1,991,423	2,085,628	2,061,219	2,168,998	1,646,107	2,268,662	99,664	4.6%
200-2502-00.00	Reserve Rate Fees	-	-	-	-	-	-	-	-	
200-2503-00.00	Miscellaneous	1,000	100	1,000	-	1,000	-	1,000	-	0.0%
200-2504-00.00	Interest on Late Payments	1,800	-	-	3,434	-	2,576	3,000	3,000	
200-2505-00.00	Septage Receiving Fees	10,000	18,342	15,000	26,073	15,000	12,513	22,500	7,500	50.0%
200-2505-01.00	Sewer - Other Income	-	-	-	-	-	-	-	-	
200-2521-00.00	High Strength Waste Surcharge	44,200	59,154	43,000	77,162	66,160	29,008	32,560	(33,600)	-50.8%
200-2521-00.01	High Str Sur Penalty/Interest	-	-	-	-	-	-	-	-	
	Total Operating Revenues	**2,061,779**	**2,069,020**	**2,144,628**	**2,167,887**	**2,251,158**	**1,690,204**	**2,327,722**	**76,564**	**3.4%**
	Operating Income (Loss)	**(248,509)**	**(38,332)**	**(255,047)**	**(98,639)**	**(143,672)**	**(259,027)**	**(189,990)**	**(46,318)**	**-1.7%**

TOWN OF STOWE, VERMONT
FORM V
FY 27 BUDGET WORKSHEET

		Expense Code	Expense Code	Debt	Revenue Code	Revenue Code	Revenue Code
Department:	Wastewater	200-5480		200-9600	200-25	200-26	
Submitted By:	Harry Shepard						

Budget Numbers	Non-Operating Revenue & Expenses Description	FY 24 Budget	FY 24 Actual	FY 25 Budget	FY 25 Actual	FY 26 Budget	YTD March FY 26 Actual	FY 27 Budget Request	FY 26- FY 27 $ Increase (Decrease)	FY 26- FY 27 % Increase (Decrease)
200-2619-00.00	Allocation Fees	168,000	135,624	168,000	267,705	168,000	96,113	150,000	(18,000)	-10.7%
200-2619-01.00	Sewer Down Payments	-	-	-	-	-	-	-	-	
200-2507-01.00	Sewer Due To/From Interest	50,000	109,750	50,000	96,572	81,000	75,843	92,000	11,000	13.6%
201-2507-01.00	Interest Income Capital Fund	10,000	54,349	10,000	85,276	39,000	74,469	52,000	13,000	33.3%
200-5480-88.01	Loss on Disposition of Assets	-	-	-	-	-	-	-	-	
Non-Operating Revenue(Expenses) - Capital		**228,000**	**299,724**	**228,000**	**449,554**	**288,000**	**246,425**	**294,000**	**6,000**	2.1%
200-5480-87.00	Bad Debt Expense	-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	
Non-Operating Revenue(Expenses) -Other		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
	Change in Net Position	**(20,509)**	**261,392**	**(27,047)**	**350,915**	**144,328**	**(12,602)**	**104,010**	**(40,318)**	**-27.9%**

Budget Numbers	Debt & Capital Description	FY 24 Budget	FY 24 Actual	FY 25 Budget	FY 25 Actual	FY 26 Budget	YTD Apr FY 26 Actual	FY 27 Budget Request	FY 26- FY 27 $ Increase (Decrease)	FY 26- FY 27 % Increase (Decrease)
200-9100-11.00	$1.08 M State SER- Principal	-	-	-	-	-	-	-	-	
200-9100-13.00	$2.071 M State SER - Principal	-	-	-	-	-	-	-	-	
200-9100-15.00	$13.833 M State SER - Principal	(691,683)	(691,683)	(691,683)	(691,683)	(691,683)	(691,683)	(691,683)	-	0.0%
200-9100-96.00	Interest Expense	-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	
	Total Debt Service	**(691,683)**	**(691,683)**	**(691,683)**	**(691,683)**	**(691,683)**	**(691,683)**	**(691,683)**	**-**	**0.0%**
200-9100-97.00	Capital Reserve Fund	(310,000)		(350,000)		(350,000)		(200,000)	150,000	-42.9%
201-9800-16.00	Carbon Filter Rehab Proje	-	-	-	-	-	-	-	-	
	Capital Expense	-	-	-	-	-	-	-	-	
	Acquisition of Capital Assets		(319,717)		(142,108)		(334,295)		-	
	Proceeds from Capital Grants								-	
	Total Capital	**(310,000)**	**(319,717)**	**(350,000)**	**(142,108)**	**(350,000)**	**(334,295)**	**(200,000)**	**150,000**	**-42.9%**
	Sylvan Road Loan Repayments	5,621	-	477			-	-	-	
200-0207-00.00	Mountain Road Loan Repayments	560,108	128,435	185,064	85,649	89,933	54,844	73,126	(16,807)	-18.7%
	Total Wastewater Loan	**565,729**	**128,435**	**185,541**	**85,649**	**89,933**	**54,844**	**73,126**	**(16,807)**	**-18.7%**
	Issued new loans					-		-	-	
Cash Flow from Capital & Financing Activities		**(435,954)**	**(882,965)**	**(856,142)**	**(748,142)**	**(951,750)**	**(971,133)**	**(818,557)**	**133,193**	

Cash Flow	Description	FY 24 Budget	FY 24 Actual	FY 25 Budget	FY 25 Actual	FY 26 Budget	YTD Apr FY 26 Actual	FY 27 Budget Request	FY 26- FY 27 $ Increase (Decrease)	FY 26- FY 27 % Increase (Decrease)
	Operating Income(Loss)	**(248,509)**	**(38,332)**	**(255,047)**	**(98,639)**	**(143,672)**	**(259,027)**	**(189,990)**	**(46,318)**	**32.2%**
	(Increase)Decrease in Assets	**-**	**(55,926)**		**(669)**	**-**	**-**	**-**	**-**	
	Increase(Decrease) in Liabilities	**-**	**(8,179)**		**(2,300)**	**-**	**-**	**-**	**-**	
	Depreciation Expense	**575,806**	**546,530**	**558,146**	**591,175**	**566,138**	**566,138**	**598,948**	**32,810**	**5.8%**
Net Cash from Operating Activities		**327,297**	**444,093**	**303,099**	**489,567**	**422,466**	**307,112**	**408,958**	**(13,508)**	**-3.2%**
	Wastewater Connections Fees	**168,000**	**135,624**	**168,000**	**267,705**	**168,000**	**96,113**	**150,000**	**(18,000)**	**-10.7%**
	Interest on Debt	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0.0%**
	Loss on Disposal of Assets	**-**	**-**	**-**	**-**	**-**	**-**	**-**		
	Other Interest Income(Expense)	**60,000**	**164,099**	**60,000**	**181,849**	**120,000**	**150,312**	**144,000**	**24,000**	**20.0%**
Net Cash from Non Operating Activities		**228,000**	**299,724**	**228,000**	**449,554**	**288,000**	**246,425**	**294,000**	**6,000**	**2.1%**
	Debt Principal Payments	**(691,683)**	**(691,683)**	**(691,683)**	**(691,683)**	**(691,683)**	**(691,683)**	**(691,683)**	**-**	**0.0%**
	(Capital Acquisition)Disposal	**(310,000)**	**(319,717)**	**(350,000)**	**(142,108)**	**(350,000)**	**(334,295)**	**(200,000)**	**150,000**	**-42.9%**
	Wastewater Loan Repayments	**565,729**	**128,435**	**185,541**	**85,649**	**89,933**	**54,844**	**73,126**	**(16,807)**	**-18.7%**
	Wastewater Loan Issued	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Net Cash from Capital & Financing Activities		**(435,954)**	**(882,965)**	**(856,142)**	**(748,142)**	**(951,750)**	**(971,133)**	**(818,557)**	**133,193**	**-14.0%**
Net Cash Increase(Decrease)		**119,343**	**(139,148)**	**(325,043)**	**190,979**	**(241,284)**	**(417,597)**	**(115,600)**	**125,684**	**-52.1%**