2026 Town Budget Informational Meeting

Wednesday, January 07, 2026 at 6:00 PM

Georgia Fire & Rescue Community Room and via Zoom

Agenda

Zoom Details:

https://us02web.zoom.us/j/6165843896?pwd=STduU2JzTmpiVmE1MXZSaWZWLzVadz09

Meeting ID: 616 584 3896 | **Passcode:** 5243524

Dial by your Location: 1 929 205 6099 (New York)

1. **CALL TO ORDER**
2. **PLEDGE OF ALLEGIANCE**
3. **PUBLIC MEETING: 2026 TOWN BUDGET**
   A. Budget discussion
4. **ADJOURN**

Agendas are posted to the Town website, four designated places within the Town of Georgia (Town Clerk's Office, Georgia Public Library, Maplefields & Georgia Market), and e-mailed to the local media. Meeting videos are posted on the Town of Georgia website.

Minutes and videos are posted on the Town of Georgia website.

Signed: Stacy Katon, Town Administrator

Phone: 802-524-3524 | Fax: 802-524-3543 | Website: townofgeorgia.com

Town of Georgia

Budget v9 - DRAFT December 31, 2025 data

	General Ledger Description	2025 Budget	2025 Actual	Variance	2026 Budget
4	**1-6-00-00 TAX REVENUES**				
5	1-6-00-00-00.05 Current Taxes	$ 2,911,494	$ 2,241,020	$ (670,473)	$ 3,356,317
6	1-6-00-00-00.15 Delinquent Taxes	0	185,296	185,296	-
7	1-6-00-00-00.20 Interest: Delinquent Tax	4,500	10,100	5,600	4,500
8	1-6-00-00-00.25 Delinquent Collector Fees	13,000	18,304	5,304	13,000
9	1-6-00-00-00.30 Muncipal Portion of Taxes	0	20,905	20,905	-
11	**Total Tax Revenues**	**$ 2,928,994**	**$ 2,475,625**	**$ (453,368)**	**$ 3,373,817**
13	**1-6-00-05 FEES, LICENSES, FINES**				
14	1-6-00-05-00.10 DRB Fees	$ 15,000	$ 14,970	$ (30)	$ 15,000
15	1-6-00-05-00.13 Vault Time	750	896	146	800
16	1-6-00-05-00.14 Green Mountain Passports	80	80	0	80
17	1-6-00-05-00.15 Zoning Fees	35,000	80,407	45,407	65,000
18	1-6-00-05-00.16 DMV Registration Fees	100	81	(19)	100
19	1-6-00-05-00.17 Recording Fees	40,000	47,383	7,383	41,000
20	1-6-00-05-00.18 Marriage Licenses	200	270	70	300
21	1-6-00-05-00.19 Hunting & Fishing License	100	218	118	200
22	1-6-00-05-00.20 Overweight Permit Fees	1,000	965	(35)	1,000
23	1-6-00-05-00.25 Dog Licenses	2,500	2,484	(16)	2,500
24	1-6-00-05-00.30 Driveway Permit Fees	1,200	885	(315)	1,000
25	1-6-00-05-00.40 Liquor Licenses	210	140	(70)	210
26	1-6-00-05-00.45 Parks & Rec Revenues	2,500	2,750	250	1,500
28	**Total Fees, Licenses & Fines**	**$ 98,640**	**$ 151,528**	**$ 52,888**	**$ 128,690**
30	**1-6-00-10 STATE OF VERMONT**				
31	1-6-00-10-00.05 State Aid To Highways	$ 83,130	$ 85,646	$ 2,516	$ 86,000
32	1-6-00-10-00.10 Traffic Fines	1,500	3,573	2,073	3,000
33	1-6-00-10-00.15 Railroad Tax	4,635	4,635	(0)	4,635
34	1-6-00-10-00.20 PILOT Payment	4,100	3,223	(877)	4,100
35	1-6-00-10-00.25 State/Fed Reimbursements	55,000	62,598	7,598	63,000
36	1-6-00-10-00.30 Appraisals	18,913	18,955	42	19,000
37	1-6-00-10-00.40 Equalization Payment	2,225	2,230	5	2,230
39	**Total State of Vermont**	**$ 169,503**	**$ 180,860**	**$ 11,357**	**$ 181,965**
41	**1-6-00-20 OTHER REVENUE**				
42	1-6-00-20-00.20 School Reimbursement	$ 40,000	$ 37,000	$ (3,000)	$ 38,000
43	1-6-00-20-00.25 Miscellaneous Revenue	0	7,515	7,515	0
44	1-6-00-20-00.30 Interest On Investments	150	37,205	37,055	15,000
45	1-6-00-20-00.35 Insurance Claim / Refunds	0	48,231	48,231	0
46	1-6-00-20-00.40 Greenbacker Revenue	45,000	98,550	53,550	45,000
47	1-6-00-20-00.45 Reduce Fund Balance	197,000	0	(197,000)	0
48	1-6-00-20-00.60 Copier Income	5,000	7,193	2,193	6,500
49	1-6-00-20-00.65 Community Events Donation	0	7,139	7,139	5,000
50	1-6-00-20-00.70 Cell Tower Rent Pmts	15,000	65,438	50,438	30,000
51	1-6-00-20-00.85 Gifts to Town	600	20,501	19,901	600
52	1-6-00-20-00.91 Library Revenue	200	4,356	4,156	200
53	1-6-00-20-00.92 Highway Revenue	500	427	(73)	0
55	**Total Other Revenue**	**$ 303,450**	**$ 333,554**	**$ 30,104**	**$ 140,300**
57	**Total Revenue**	**$ 3,500,587**	**$ 3,141,567**	**$ (359,019)**	**$ 3,824,772**
59	**Money Transferred in/out Budget**				

	General Ledger Description	2025 Budget	2025 Actual	Variance	2026 Budget
60	**Grants / Reserve / Impact Fees**				
61	1-6-02-25-00.40 Transfer - Restricted Fund	136,950	24,265	(112,685)	15,000
62	1-6-02-25-00.45 Transfer - Impact Fee Fund	74,500	98,260	23,760	48,970
63	1-6-02-25-00.50 Project Fund WR	281,151	251,151	(30,000)	0
64	1-6-02-25-30.00 Highway Grant Revenue	276,200	75,168	(201,032)	0
65	1-6-02-25-36.00 Fire & Rescue Grant Revenue	77,500	0	(77,500)	0
66	1-6-02-25-70.00 Library Grant Revenue/Recovered Exp	0	28,002	28,002	14,288
67	1-6-02-25-00.45 Library Transfer Impact Fee				3,000
68	Transfer from Appraisal Reserve				0
69	Transfer from General Fund				0
71	**Total Transfer into Budget**	**$ 846,301**	**$ 476,846**	**$ (369,455)**	**$ 81,258**
73	**1-7-02 GRANTS & CAPITAL EXP.**				
74	**1-7-02-20 Admin / Boards / Commissions**				
75	1-7-02-20-52.10 Admin Prchse-Impact Fees	$ 12,500	$ 11,172	$ (1,328)	$ 12,500
76	1-7-02-20-52.50 Records Preservation Reserve	15,000	15,000	0	15,000
77	1-7-02-20-52.81 Cons Pchse - General Fund	0		0	0
79	**Total Admin / Boards / Commissions**	**$ 27,500**	**$ 26,172**	**$ (1,328)**	**$ 27,500**
81	**1-7-02-36 Fire & Rescue Deptartment**				
82	1-7-02-36-52.05 Fire & Rescue Purchase- Current Year	$ 77,500	$ -	(77,500)	$ -
83	1-7-02-36-52.10 GFD Purchase-Impact Fees	30,000	36,343	6,343	7,000
84	1-7-02-36-52.30 GFR Purchase-Rerserve Fun	0		0	0
86	**Total Fire Rescue**	**$ 107,500**	**$ 36,343**	**$ (71,157)**	**$ 7,000**
88	**1-7-02-65 Parks & Recreation**				
89	1-7-02-65-52.10 Parks/Rec Prchse-Impact	$ 23,000	$ 28,389	$ 5,389	$ -
90	1-7-02-65-52.15 Parks/Rec Prchse-Reserve	32,750	32,750	0	0
91	Parks/Rec Building Improvements/Dock	17,000	17,000	0	23,670
93	**Total Parks & Rec**	**$ 72,750**	**$ 78,139**	**$ 5,389**	**$ 23,670**
95	**1-7-02-70 Library**				
96	1-7-02-70-52.10 Library Prchse-Impact Fee	$ -		$ -	$ 3,000
97	Library Carpet Tiles (2024) Architectural Design (2025)	50,000	50,000	0	0
98	1-7-05-70-52.05 Reserve Fund purchase	6,200	6,200	0	0
	Covered by Grant				14,288
101	**Total Library**	**$ 56,200**	**$ 56,200**	**$ -**	**$ 17,288**
103	**1-7-02-80 HIGHWAY**				
104	1-7-02-80-52.10 Equip Prchse-Impact Fees	$ 9,000		$ (9,000)	$ 5,800
105	1-7-02-80-52.20 Hwy Dept Grant Expenditure	51,000	26,784	(24,216)	0
106	1-7-02-80-52.30 Hwy Prchse-Bridge Fund	0		0	0
107	1-7-10-05-45.15 Hwy Paving	265,020	265,020	0	0
108	B-7-10-30-52.15 Hwy Reserve Purchase	201,151	201,151	0	0
110	**Total Highway**	**$ 526,171**	**$ 492,955**	**$ (33,216)**	**$ 5,800**
112	**Other Project Funds**				
113	Historical Society - Building Repairs	$ 12,923	$ 12,923	$ -	$ -
114	Town Wide Appraisal				$ -
116	**Total Other Project Funds**	**$ 12,923**	**$ 12,923**	**$ -**	**$ -**
118	**Total Transfer Expenditures**	**$ 803,044**	**$ 702,733**	**$ (100,311)**	**$ 81,258**

	General Ledger Description	2025 Budget	2025 Actual	Variance	2026 Budget
120	**Total Transfers**	**$ 43,257**	**$ (225,888)**	**$ (269,145)**	**$**
122	**1-7-05 GENERAL GOVERNMENT**				
123	**1-7-05-05 SELECTBOARD**				
124	1-7-05-05-10.05 Selectboard Salaries	$ 5,500	$ 4,869	$ (631)	$ 5,500
125	1-7-05-05-10.10 Administrative Salaries	222,736	232,128	9,391	233,201
126	1-7-05-05-10.20 Fire Warden Salaries	400	400	0	400
127	1-7-05-05-10.21 Gen Gov Social Security	18,156	18,120	(36)	18,957
128	1-7-05-05-10.22 Gen Gov Retirement	14,605	17,228	2,623	22,169
129	1-7-05-05-10.23 Gen Gov Insurance Benefit	44,716	33,712	(11,004)	55,396
130	1-7-05-05-10.24 Gen Gov HSA	1,250	1,250	0	1,250
131	1-7-05-05-10.25 Gen Gov Insurance Dental	1,334	428	(906)	1,779
132	1-7-05-05-27.00 Selectboard Expenses	1,200	93	(1,107)	1,200
133	1-7-05-05-27.05 Town Boards Salaries	8,700	2,760	(5,940)	8,700
134	1-7-05-05-43.00 Legal Expenses	30,000	7,578	(22,422)	20,000
135	1-7-05-05-44.00 Admin Consultant Services	2,100	2,160	60	600
136	1-7-05-05-45.00 Admin Contracted Services	13,850	13,456	(394)	14,275
137	1-7-05-05-48.00 Property & Casualty Ins	70,000	61,038	(8,962)	71,228
138	1-7-05-05-50.00 Insurance Claims		9,782	9,782	0
139	1-7-05-05-51.00 Town Audit	28,000	27,301	(699)	24,000
140	1-7-05-05-90.00 General Contingency		146	146	0
142	**Total Selectboard**	**$ 462,548**	**$ 432,449**	**$ (30,099)**	**$ 478,655**
144	**1-7-05-07 LOAN PAYMENTS**				
145	1-7-05-07-00.10 Fire Station - VMBB	$ 70,000	$ 70,000	$ -	$ 70,000
146	1-7-05-07-00.30 Highway Garage Bldg Loan	150,000	150,000	0	150,000
147	Bridge 28 Bond Payment				75,000
148	1-7-05-07-47.00 Loan Interest	149,000	156,919	7,919	169,307
150	**Total Loan Payments**	**$ 369,000**	**$ 376,919**	**$ 7,919**	**$ 464,307**
152	**1-7-05-10 TOWN CLERK**				
153	1-7-05-10-10.05 Clerk's Office Salary	$ 74,263	$ 75,934	$ 1,671	$ 76,491
154	1-7-05-10-10.10 Ballot Clerk's Salaries	13,043	2,173	(10,870)	13,434
155	1-7-05-10-10.15 Asst Clerk's Salaries	49,098	51,110	2,011	50,571
156	1-7-05-10-10.16 Clerks Office Social Secu	10,435	10,455	21	10,748
157	1-7-05-10-10.17 Clerks Office Retirement	6,591	6,695	104	6,980
158	1-7-05-10-10.18 Clerks Office Ins Bene	25,218	23,155	(2,063)	23,624
159	1-7-05-10-10.19 Clerks Office - HSA Acct	1,250	1,250	0	1,250
160	1-7-05-10-10.20 Clerks Office Ins. Dental	445	433	(12)	445
161	1-7-05-10-22.00 Records Supplies	0	149	149	0
162	1-7-05-10-25.00 Election Expenses	5,000	1,911	(3,089)	5,000
163	1-7-05-10-50.00 Dog Licenses	550	341	(210)	550
164	1-7-05-10-99.00 Clerk's Misc. Expenses	50	0	(50)	100
166	**Total Town Clerk**	**$ 185,943**	**$ 173,604**	**$ (12,339)**	**$ 189,194**
168	**1-7-05-15 TOWN TREASURER**				
169	1-7-05-15-10.00 Treas/ Tax Collect Salary	$ 72,100	$ 73,215	$ 1,115	$ 74,263
170	1-7-05-15-10.01 Treasurer Social Security	5,516	6,454	938	5,681
171	1-7-05-15-10.02 Treasurer Retirement	6,399	7,215	816	7,735
172	1-7-05-15-10.03 Treasurer Insurance Benef	8,000	8,052	52	10,500
173	1-7-05-15-10.05 Treasurer Ins. Dental	0	239	239	445
174	1-7-05-15-99.00 Treas. Misc. Expenses	0	111	111	100
176	**Total Town Treasurer**	**$ 92,015**	**$ 95,286**	**$ 3,272**	**$ 98,724**
178	**1-7-05-16 DELINQUENT TAX COLLECTOR**				
179	1-7-05-16-10.00 DTC Collectors Fees	$ 13,000	$ 17,466	$ 4,466	$ 13,000

	General Ledger Description	2025 Budget	2025 Actual	Variance	2026 Budget
180	1-7-05-16-10.01 DTC Social Security	995	1,251	256	
181	1-7-05-16-99.00 DTC Misc Expense	150	38	(112)	150
183	**Total Delinquent Tax Collector**	**$ 14,145**	**$ 18,754**	**$ 4,609**	**$ 14,145**
185	**1-7-05-20 ADMINISTRATIVE**				
186	1-7-05-20-21.00 Admin Postage	$ 7,600	$ 8,079	$ 479	$ 8,000
187	1-7-05-20-22.00 Admin Office Supplies	6,000	4,352	(1,648)	5,000
188	1-7-05-20-22.10 Admin Copier Expense	4,500	4,377	(123)	4,500
189	1-7-05-20-25.00 Printing/Publishing	8,400	8,569	169	8,400
190	1-7-05-20-29.00 Admin Mileage	600	662	62	600
191	1-7-05-20-44.00 Admin Training	2,500	345	(2,155)	2,500
194	1-7-05-20-44.07 Computer Software & License	40,995	47,616	6,621	43,975
195	1-7-05-20-44.08 Web Services	8,319	0	(8,319)	9,283
196	1-7-05-20-44.09 Security Monitoring	660	580	(80)	660
197	1-7-05-20-44.11 IT Labor Services	3,000	2,723	(278)	3,100
198	1-7-05-20-99.00 Admin Misc Expenses	0	27	27	5,000
200	**Total Administrative**	**$ 82,574**	**$ 77,329**	**$ (5,245)**	**$ 91,018**
202	**1-7-05-28 PUBLIC WORKS**				
203	1-7-05-28-10.00 Public Works Salaries	$ 116,519	$ 96,073	$ (20,446)	$ 120,014
204	1-7-05-28-10.01 Public Works Sick Pay	8,442	0	(8,442)	8,442
205	1-7-05-28-10.02 Public Works Social Secur	8,914	8,473	(441)	9,181
206	1-7-05-28-10.03 Public Works Retirement	8,566	9,278	712	8,809
207	1-7-05-28-10.04 Public Works Insurance Be	36,716	33,675	(3,041)	10,500
208	1-7-05-28-10.05 Public Works Ins. HSA Acc	1,750	1,750	0	0
209	1-7-05-28-10.06 Public Works Ins. Dental	445	441	(4)	445
210	1-7-05-28-30.20 Town Beach Utilities	4,100	3,585	(515)	4,100
211	1-7-05-28-30.25 Fire & Rescue Utilities	15,800	18,248	2,448	17,000
212	1-7-05-28-30.30 Library Utilities	12,000	12,695	695	12,000
213	1-7-05-28-30.35 Old Hwy Garage Utilities	5,000	6,683	1,683	5,800
214	1-7-05-28-30.50 Town Hall Utilities	13,200	14,176	976	13,200
215	1-7-05-28-30.70 New Hwy Garage Utilities	18,000	19,177	1,177	19,000
216	1-7-05-28-30.75 Streetlight Electricity	3,000	2,923	(77)	3,000
217	1-7-05-28-45.10 Cemetery Maintenance	5,000	5,361	361	5,000
218	1-7-05-28-45.15 Cemetery Mowing	0	248	248	250
219	1-7-05-28-45.20 Town Beach Bldg. Maint	5,000	8,283	3,283	17,171
220	1-7-05-28-45.25 Fire & Rescue Bldg Maint.	5,800	9,636	3,836	10,000
221	1-7-05-28-45.30 Library Building Maint.	9,000	7,003	(1,997)	11,500
222	1-7-05-28-45.35 Old Hwy Bldg. Maint	0	627	627	1,000
223	1-7-05-28-45.50 Town Hall Building Maint.	7,500	23,578	16,078	10,000
224	1-7-05-28-45.60 Janitorial Supply/Svs.	17,500	13,622	(3,878)	17,500
225	1-7-05-28-45.65 Georgia Historical Society	0	290	290	0
226	1-7-05-28-45.70 New Hwy Bldg. Maint.	7,300	41,617	34,317	8,500
227	1-7-05-28-49.00 Roadside Flags	1,100	1,375	275	1,150
228	1-7-05-28-50.20 Town Beach Equip. Maint.	0	0	0	0
229	1-7-05-28-51.00 Municipal Trash	2,000	1,454	(546)	2,150
230	1-7-05-28-55.50 Town Hall Building Supply	500	23	(477)	500
231	1-7-05-28-55.70 New Hwy Bldg. Supply	500	0	(500)	500
233	**Total Public Works**	**$ 313,652**	**$ 340,293**	**$ 26,641**	**$ 316,713**
235	**1-7-05-30 PUBLIC SAFETY**				
236	1-7-05-30-10.00 Constables Compensation	$ 500	$ 1,000	$ 500	$ 500
237	1-7-05-30-10.01 Constable Social Security	38	78	40	38
238	1-7-05-30-20.00 Dispatching Services	68,920	68,920	0	73,140
239	1-7-05-30-45.00 Emergency Medical Service	77,000	77,000	0	79,000
240	1-7-05-30-45.05 Law Enforcement	100,000	118,326	18,326	125,000

	General Ledger Description	2025 Budget	2025 Actual	Variance	2026 Budget
242	**Total Public Safety**	**$ 246,458**	**$ 265,324**	**$ 18,866**	**$**
244	**1-7-05-32 ANIMAL CONTROL**				
245	1-7-05-32-10.00 Animal Control Services	$ 1,500	$ 1,325	$ (175)	$ 3,000
246	1-7-05-32-10.01 Animal Control Social Sec	115	106	(9)	230
247	1-7-05-32-27.00 Animal Control Expenses	1,000	564	(436)	1,030
248	1-7-05-32-29.00 Animal Control Mileage	500	546	46	750
250	**Total Animal Control**	**$ 3,115**	**$ 2,540**	**$ (575)**	**$ 5,010**
252	**1-7-05-34 Health Officer**				
253	1-7-05-34-10.00 Health Officers Salaries	$ 620	$ 620	$ -	$ 1,000
254	1-7-05-34-10.01 Health Officer Social Sec	47	0	(47)	77
255	1-7-05-34-27.00 Health Officers Expenses	200	0	(200)	200
256	1-7-05-34-29.00 Health Officers Mileage	50	0	(50)	50
258	**Total Health Officer**	**$ 917**	**$ 620**	**$ (297)**	**$ 1,327**
260	**1-7-05-36 FIRE & RESCUE DEPT.**				
261	1-7-05-36-10.00 Fire & Rescue Salaries	$ 117,703	$ 114,194	$ (3,510)	$ 121,235
262	1-7-05-36-10.10 Fire & Rescue OT Labor	2,500	495	(2,005)	2,500
263	1-7-05-36-10.15 Fire & Rescue Social Secu	9,196	8,827	(369)	9,466
264	1-7-05-36-10.16 Fire & Rescue Retirement	4,504	4,635	130	5,589
265	1-7-05-36-10.17 Fire & Rescue Ins. Benefi	26,133	4,187	(21,946)	11,370
266	1-7-05-36-10.18 Fire & Rescue HSA Accts.	1,250	1,250	0	0
267	1-7-05-36-10.19 Fire & Rescue Ins. Dental	445	428	(17)	445
268	1-7-05-36-19.00 Fire & Rescue AD&D Ins.	3,155	7,753	4,598	4,598
269	1-7-05-36-22.00 Fire & Rescue Supplies	500	499	(1)	500
270	1-7-05-36-22.05 Fire & Rescue Medical Sup	6,000	5,930	(70)	6,000
271	1-7-05-36-44.10 Fire & Rescue Training	7,000	6,801	(199)	7,000
272	1-7-05-36-44.20 Fire Prevention	1,500	948	(552)	1,500
273	1-7-05-36-52.20 Fire & Rescue Turn Out Ge	17,000	17,604	604	20,000
274	1-7-05-36-52.25 Fire Dept Hose	3,000	2,793	(207)	3,000
275	1-7-05-36-52.35 Fire & Rescue Communicati	2,500	2,326	(174)	3,000
276	1-7-05-36-52.40 GFD Computer/Office Suppl	6,000	6,264	264	9,000
277	1-7-05-36-63.00 GFD Equiq Prshe/Repair	6,000	6,732	732	42,000
278	1-7-05-36-63.05 GFD Truck/App Repairs	13,000	14,522	1,522	16,500
279	1-7-05-36-64.00 Fire Dept. Annual Testing	13,000	9,781	(3,219)	14,800
280	1-7-05-36-88.00 GFD Transfer to Reserve	78,500	78,500	0	85,000
281	1-7-05-36-88.09 Interest on Fire Debt	10,483	7,403	(3,080)	5,012
282	1-7-05-36-88.15 Pumper/ Tanker	72,620	74,936	2,317	77,327
284	1-7-05-36-90.00 Fire Dept Awards	2,000	2,023	23	2,000
285	1-7-05-36-99.00 GFD Miscellaneous Exp.	500	551	51	500
287	**Total Fire & Rescue**	**$ 404,488**	**$ 379,381**	**$ (25,108)**	**$ 448,342**
289	**1-7-05-45 ASSESSOR**				
290	1-7-05-45-44.00 Assessor Contracted Svs	$ 43,500	$ 21,092	$ (22,408)	$ -
291	Assessor Salaries				22,880
292	Assessor ER Tax Expenses				5,689
293	Assessor Travel Expense				200
294	Assessor Supplies & Equipment Expense				200
295	Assessor Social Security / Taxes	0	0	0	1,750
296	1-7-5-45-44.10 Assessor Training		75		
297	1-7-05-45-45.00 Assessor Software	0	856	856	$ 1,940
298	1-7-05-45-88.00 Assessor $ to Reserve Fun	18,913	18,913	0	$ 18,955
300	**Total Assessor**	**$ 62,413**	**$ 40,936**	**$ (21,552)**	**$ 51,614**
302	**1-7-05-60 REGIONAL**				
303	1-7-05-60-05.00 County Tax	$ 75,000	$ 68,866	$ (6,134)	$ 70,000

Section 3. Item #A.

	General Ledger Description	2025 Budget	2025 Actual	Variance	2026 Budget
304	1-7-05-60-49.05 NW Regional Plan Due	6,800	11,751	4,951	[illegible]
305	1-7-05-60-49.10 VLCT Dues	7,890	7,890	0	[illegible]
306	1-7-05-60-49.15 Other Dues	400	875	475	400
307	1-7-05-60-49.20 FCIDC Dues	1,500	1,500	0	1,500
309	**Total Regional**	**$ 91,590**	**$ 90,882**	**$ (708)**	**$ 86,161**
311	**1-7-05-65 PARKS AND RECREATION**				
315	1-7-05-65-22.05 Recreation Pool Exp.	10,000	10,366	366	10,000
317	1-7-05-65-64.00 Parks/Rec Community Event	11,000	14,907	3,907	13,000
318	1-7-05-65-88.00 P&R Transfer to Reserve	0	3,272	3,272	0
319	1-7-05-65-99.00 Parks/Rec Misc Expense	0	0	0	0
321	**Total Parks & Recreation**	**$ 21,000**	**$ 28,544**	**$ 7,544**	**$ 23,000**
323	**1-7-05-70 LIBRARY**				
324	1-7-05-70-10.00 Library Salaries	$ 119,464	$ 119,820	$ 356	$ 119,464
325	1-7-05-70-11.00 Library Social Security	9,139	9,017	(122)	9,139
326	1-7-05-70-12.00 Library Retirement	5,838	6,089	252	5,827
327	1-7-05-70-14.00 Library Health Insurance	25,218	22,925	(2,293)	23,624
328	1-7-05-70-14.05 Library HRA Funding	1,250	1,250	0	1,250
329	1-7-05-70-16.00 Library Dental Insurance	445	441	(4)	445
330	1-7-05-70-21.00 Library Postage		23	23	
331	1-7-05-70-22.00 Library Supplies	1,500	4,583	3,083	1,500
332	1-7-05-70-22.05 Library Adult Books	3,500	5,078	1,578	3,500
333	1-7-05-70-22.10 Library Childrens Books	2,500	1,318	(1,182)	2,500
334	1-7-05-70-22.20 Library Audio Visual	750	107	(643)	750
335	1-7-05-70-22.25 Young Adult Books	500	1,833	1,333	500
336	1-7-05-70-22.30 Library Interlibrary Loan	1,645	2,002	357	1,645
337	1-7-05-70-22.35 Library Online/Electronic	6,000	6,138	138	6,000
338	1-7-05-70-22.36 Library Tech Support	450	366	(84)	450
339	1-7-05-70-22.40 Library Copier Lease	1,200	492	(708)	1,200
340	1-7-05-70-44.00 Library Training/Workshop	500	747	247	500
341	1-7-05-70-44.05 Library Educational Progr	1,000	2,085	1,085	1,000
342	1-7-05-70-52.05 Library Prchse-Current yr	0	23,979	23,979	0
343	1-7-05-70-63.00 Library Equipment Repair	500	0	(500)	500
344	1-7-05-70-99.00 Library Misc Expense	500	1,079	579	500
346	**Total Library**	**$ 181,899**	**$ 209,373**	**$ 27,475**	**$ 180,295**
348	**1-7-05-75 BENEFITS**				
351	1-7-05-75-13.00 Unemployment	$ 1,300	$ 1,573	$ 273	$ 1,682
352	1-7-05-75-14.00 Insurance Benefits	0	450	450	0
353	1-7-05-75-15.00 Insurance - Cobra	500	350	(150)	500
356	1-7-05-75-20.00 Worker Comp. Insurance	40,000	30,452	(9,548)	31,250
358	**Total Benefits**	**$ 41,800**	**$ 32,825**	**$ (8,975)**	**$ 33,432**
360	**1-7-05-80 CONSERVATION**				
361	1-7-05-80-52.00 GCC Prchse - Current Yr	$ 4,900	$ 4,930	$ 30	$ 5,072
362	1-7-05-80-88.00 GCC Transfer to Reserve	13,000	13,000	0	13,455
363	1-7-05-80-88.05 GCC Transfer to General	0	3,272	3,272	0
365	**Total Conservation**	**$ 17,900**	**$ 21,202**	**$ 3,302**	**$ 18,527**
367	**Total General Government**	**$ 2,591,456**	**$ 2,586,262**	**$ (5,270)**	**$ 2,778,139**
369	**1-7-10 HIGHWAY**				
370	1-7-10-05-10.05 Highway Labor	$ 234,352	$ 252,522	$ 18,170	$ 242,862
371	1-7-10-05-10.10 Highway OT Labor	55,000	38,295	(16,705)	55,000
372	1-7-10-05-10.11 Highway Social Security	22,135	21,411	(724)	22,786

	General Ledger Description	2025 Budget	2025 Actual	Variance	2026 Budget
373	1-7-10-05-10.12 Highway Retirement	26,158	24,398	(1,761)	[illegible]
374	1-7-10-05-10.13 Highway Ins. Benefits	88,982	81,748	(7,234)	[illegible]
375	1-7-10-05-10.14 Highway Ins Dental	1,779	1,289	(490)	1,779
376	1-7-10-05-10.16 Highway HSA	5,000	3,750	(1,250)	5,000
377	1-7-10-05-45.05 Highway Training	2,000	966	(1,034)	1,800
378	1-7-10-05-45.10 Road Marking	500	0	(500)	500
379	1-7-10-05-45.15 Paving/blacktop	162,980	139,385	(23,595)	250,000
381	1-7-10-05-55.05 Erosion Control	2,500	3,162	662	2,500
382	1-7-10-05-55.20 Processed Aggregate	40,000	49,560	9,560	42,000
383	1-7-10-05-55.30 Dust Control	14,000	10,946	(3,054)	14,000
384	1-7-10-05-55.35 State Permit Fee for Hwys	3,000	1,350	(1,650)	3,000
385	1-7-10-15-45.00 Tree/brush Removal	3,300	750	(2,550)	3,500
386	1-7-10-15-50.00 Roadside Main. - Contracted Serv	16,000	14,483	(1,518)	16,000
387	1-7-10-15-55.00 Roadsigns	4,200	4,318	118	4,500
388	1-7-10-20-55.00 Winter Sand/Salt	100,000	116,250	16,250	103,000
389	1-7-10-25-55.05 Bridge/Culvert Materials	8,000	8,403	403	9,000
390	1-7-10-25-55.15 $ to Bridge/Culvert Reserves	0		0	0
391	1-7-10-30-51.00 Fuels And Oils	58,000	47,526	(10,474)	50,000
392	1-7-10-30-52.20 Small Tools and Equipment	3,100	6,442	3,342	3,500
393	1-7-10-30-52.25 Hwy Equipment Rental	9,100	9,301	201	10,000
394	1-7-10-30-55.10 Hwy Office Supplies	400	1,193	793	400
395	1-7-10-30-62.00 Hwy Parts & Supplies	25,000	38,586	13,586	25,000
396	1-7-10-30-62.10 2012 Backhoe Repairs	3,000	438	(2,562)	3,000
397	1-7-10-30-62.40 2017 Tandem Repairs	6,500	1,591	(4,909)	6,500
398	1-7-10-30-62.50 Grader Repairs	4,000	6,515	2,515	4,000
399	1-7-10-30-62.55 Roadside Mower Repairs	1,400	3,685	2,285	1,500
400	1-7-10-30-62.60 2020 Tandem Repairs	7,000	13,176	6,176	12,000
401	1-7-10-30-62.65 2018 Loader Repairs	3,000	1,168	(1,832)	3,000
402	1-7-10-30-62.70 2020 Kenworth Repairs	2,500	1,415	(1,085)	2,500
403	1-7-10-30-62.75 2013 International Repair	3,000	11,942	8,942	3,000
404	1-7-10-30-62.80 2014 International Repair	8,000	5,568	(2,432)	4,000
405	1-7-10-30-62.85 2020 GMC Sierra Repairs	2,000	1,526	(474)	2,000
406	1-7-10-30-62.90 2022 GMC Sierra Repairs	1,500	1,864	364	2,000
407	1-7-10-30-88.00 Equip $ to Reserve Fund	0	0	0	0
408	1-7-10-40-18.00 Highway Uniforms/Boots	7,800	8,973	1,173	8,000
409	1-7-10-40-99.00 Hwy Misc Expenses	0	830	830	500
411	**Total Highway**	**$ 935,186**	**$ 934,726**	**$ (460)**	**$ 1,028,382**
413	**1-7-30-95 APPROPRIATIONS**				
414	1-7-30-95-00.05 Age Well	$ 550	$ 550	$ -	$ 550
415	1-7-30-95-00.55 St. Albans Watershed	2,000	2,000	0	2,000
416	1-7-30-95-00.65 Friends of No Lake Champl	3,000	3,000	0	3,000
417	1-7-30-95-00.70 Voices Against Violence/L	1,000	1,000	0	1,000
418	1-7-30-95-00.75 Green-Up Vermont	350	350	0	350
419	1-7-30-95-00.85 NW Solid Waste	6,299	6,885	586	7,352
420	1-7-30-95-00.90 Georgia Historial Soc.	4,000	4,000	0	4,000
423	**Total Appropriations**	**$ 17,199**	**$ 17,785**	**$ 586**	**$ 18,252**
425	**Total Expenses**	**$ 3,543,841**	**$ 3,538,773**	**$ (5,144)**	**$ 3,824,772**