

2025 - 2026 Town Of Union Budget

Revenue

Insert New Date When Passed At Town Meeting

Account Number & Description	Previous Budget 2023-2024	Current Budget 2024-2025	Department Estimated Budget 2025-2026	BOF Proposed Budget 2025-2026
1110901 · Cash Balance	\$200,000	\$230,000	\$230,000	\$300,000
1110910 · Miscellaneous	\$15,000	\$5,000	\$5,000	\$5,000
1110911 · Misc Fees	\$250	\$300	\$300	\$300
1110920 · Traffic Violation Surcharge	\$15,000	\$17,500	\$18,000	\$18,000
1130901 · Current Taxes	\$2,777,251	\$2,829,085	\$3,034,744	\$2,935,821
1130902 · Interest on Current Taxes	\$4,000	\$4,000	\$4,000	\$4,000
1130903 · Prior Year Taxes	\$16,000	\$16,000	\$16,000	\$16,000
1130904 · Interest/Liens on Past Due Tax	\$4,000	\$4,000	\$4,000	\$4,000
1130906 · Motor Vehicle Supplement	\$26,000	\$26,000	\$24,000	\$24,000
1140900 · Town Clerks Office	\$1,000	\$1,000	\$1,000	\$1,000
1140906 · Real Estate Conveyance Tax	\$10,000	\$10,000	\$10,000	\$10,000
1160930 · Interest on Investments	\$8,000	\$40,000	\$30,000	\$30,000
1180920 · Planning & Zoning Permits	\$1,000	\$1,000	\$1,000	\$1,000
1180930 · Land Use Fees	\$500	\$800	\$800	\$800
1181920 · Zoning Board of Appeals	\$0	\$0	\$0	\$0
2110920 · Building Permits	\$15,000	\$15,000	\$18,000	\$18,000
3110953 · Capital Improvements (LoCIP)	\$14,190	\$0	0	0
3130951 · Town Aid Road Grant	\$124,060	\$124,039	\$124,039	\$124,039
3150100 · Weed Control Grant	\$0	\$0	\$0	\$0
4161941 · Elderly Busing Grant	\$5,000	\$5,000	\$5,000	\$5,000
4180902 · Income from Cemetery Fund	\$500	\$500	\$3,000	\$3,000
5100915 · Adult Ed	\$1,608	\$1,496	\$1,518	\$1,518
5100950 · Education Cost Sharing Grant	\$210,277	\$211,728	\$201,637	\$201,637
7100907 · Misc. Grants	\$0	\$0	\$0	\$0
7100910 · STEAP Grant	\$0	\$400,000	\$0	\$0
7100953 · State Reimbursement Taxes	\$23	\$23	\$0	\$0
7100954 · Pilot-State Property	\$24,030	\$20,181	\$20,675	\$20,675
7100955 · Telecom Personal Property Payment	\$1,353	\$1,983	\$1,500	\$1,500
7100956 · Transfer In - Capital Non-Recur	\$100,000	\$0	\$150,000	\$150,000
7100957 · Pequot Grant	\$19,013	\$19,013	\$19,013	\$19,013
TOTALS	\$3,593,055.00	\$3,983,648	\$3,923,226	\$3,894,303

2025 - 2026 Town Of Union Budget

Expenditures

Account Number & Description	Previous Budget 2023-2024	Current Budget 2024-2025	Department Requested Budget 2025-2026	BOF Proposed Budget 2025-2026
1110120 · First Selectmen Salary	24,003	\$25,203	\$25,959	\$26,463
1110121 · Selectmen Salary	8,777	\$9,216	\$9,493	\$9,676
1110130 · Selectmen's Clerk Salary	20,658	\$21,691	\$22,343	\$22,775
1110200 · Selectmen's Expense	3,500	\$3,500	\$3,500	\$3,500
1110203 · NECCOG	2,300	\$4,445	\$2,400	\$2,400
1110205 · IT Support	8,000	\$6,000	\$6,000	\$6,000
1110210 · Supplies	1,500	\$1,500	\$1,500	\$1,500
1110211 · Printing & Postage	1,200	\$1,200	\$1,500	\$1,500
1110212 · Telephone	6,500	\$6,500	\$7,000	\$7,000
1110213 · Probate Court	800	\$800	\$600	\$600
1110610 · Social Security	28,401	\$29,479	\$30,772	\$30,716
1110620 · Medicare	6,642	\$6,894	\$7,197	\$7,184
1110670 · Workmen's Compensation	21,000	\$21,650	\$21,650	\$21,650
1110680 · Liability Insurance	45,000	\$47,100	\$49,471	\$49,471
1110710 · Unemployment Compensation	1,000	\$1,000	\$1,000	\$1,000
1110720 · Retirement - Town Portion	10,000	\$10,544	\$10,860	\$10,860
1111200 · Legal Fees	1,500	\$5,000	\$5,000	\$5,000
1120120 · Assessors Salary	23,194	\$24,354	\$25,086	\$25,572
1120122 · Assessor Certified Compensation	1,000	\$1,000	\$1,000	\$1,000
1120130 · Assistant Assessors Salary	6,029	\$6,330	\$6,650	\$6,647
1120200 · Assessors Expense	6,100	\$6,500	\$6,575	\$6,575
1120210 · Assessors Revaluation	19,000	\$1,000	\$4,211	\$4,211
1120230 · Assessor Software Maintenance	16,100	\$16,450	\$23,361	\$23,361
1121120 · Board of Assessment Salary	500	\$500	\$500	\$500
1121200 · Board of Assessment Expense	500	\$500	\$500	\$500
1130120 · Tax Collectors Salary	19,170	\$20,128	\$21,134	\$21,135
1130122 · Tax Collector Certified Comp	1,500	\$1,500	\$1,500	\$1,500
1130130 · Assistant Tax Collectors Salary	6,028	\$6,330	\$6,646	\$6,646
1130200 · Tax Collectors Expense	8,400	\$7,000	\$7,200	\$7,200
1130230 · Tax Software Maintenance	4,700	\$4,900	\$5,100	\$5,100

2025 - 2026 Town Of Union Budget

Expenditures

Account Number & Description	Previous Budget 2023-2024	Current Budget 2024-2025	Department Requested Budget 2025-2026	BOF Proposed Budget 2025-2026
1131200 · Tax Refund/Rebates	\$1,400	\$1,400	\$1,400	\$1,400
1140120 · Town Clerk Salary	\$19,170	\$20,128	\$21,134	\$21,135
1140122 · Town Clerk Certified Comp	\$1,000	\$1,000	\$1,000	\$1,000
1140130 · Assistant Town Clerks Salary	\$4,637	\$6,330	\$6,630	\$6,647
1140200 · Town Clerk Expense	\$7,000	\$7,000	\$8,000	\$8,000
1150120 · Registrars Salary	\$4,450	\$4,450	\$4,650	\$4,650
1150200 · Registrars Expense	\$2,700	\$2,700	\$2,700	\$2,700
1151120 · Elections Salary	\$4,500	\$4,500	\$2,000	\$2,000
1151200 · Elections Expense	\$5,350	\$5,350	\$2,500	\$2,500
1160120 · Treasurers Salary	\$19,169	\$20,127	\$21,134	\$21,133
1160121 · Payroll Clerk Salary	\$4,302	\$4,517	\$4,743	\$4,743
1160130 · Assistant Treasurers Salary	\$4,302	\$4,517	\$4,743	\$4,743
1160200 · Treasurers Expense	\$3,914	\$3,914	\$4,000	\$4,000
1170130 · Board of Finance Sec. Salary	\$4,302	\$4,517	\$4,743	\$4,743
1170200 · Board of Finance Expense	\$500	\$500	\$500	\$500
1171200 · Audit Expense	\$32,000	\$37,320	\$41,145	\$41,145
1180120 · Zoning Enforcement Off. Salary	\$4,428	\$4,649	\$6,300	\$6,300
1180130 · Planning & Zoning Sec. Salary	\$4,302	\$4,517	\$4,743	\$4,743
1180200 · Planning & Zoning Expense	\$2,350	\$2,350	\$2,350	\$2,350
1180210 · Zoning Land Use Fees	\$1,400	\$1,400	\$1,400	\$1,400
1181200 · Zoning Board of Appeals Expense	\$250	\$250	\$250	\$250
2110120 · Building Inspectors Salary	\$15,000	\$15,000	\$18,000	\$18,000
2110200 · Building Inspector Expense	\$500	\$500	\$500	\$500
2120120 · Animal Control	\$2,935	\$3,500	\$3,600	\$3,600
2120200 · Animal Control Expense	\$500	\$500	\$500	\$500
2130200 · Fire Protection Grant	\$54,850	\$57,000	\$66,620	\$66,620
2140120 · Fire Marshall Salary	\$2,536	\$2,662	\$2,743	\$2,795
2150200 · Constables	\$10	\$10	\$10	\$10
2160200 · Emergency Management	\$500	\$500	\$500	\$500
3110120 · Buildings & Grounds Salary	\$12,000	\$11,000	\$11,000	\$11,000
3110212 · Electricity	\$17,500	\$17,500	\$17,500	\$17,500
3110213 · Heating	\$36,200	\$30,200	\$31,000	\$31,000

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Expenditures

Account Number & Description	Previous Budget 2023-2024	Current Budget 2024-2025	Department Requested Budget 2025-2026	BOF Proposed Budget 2025-2026
3110400 · Maintenance & Repair	\$15,000	\$15,000	\$15,000	\$15,000
3120120 · Transfer Station Salary	\$25,000	\$26,250	\$26,500	\$26,500
3120400 · Transfer Station Maintenance	\$4,000	\$4,500	\$4,500	\$4,500
3120411 · Waste Removal	\$75,000	\$80,000	\$88,000	\$88,000
3130120 · Public Works Salary	\$176,042	\$179,844	\$189,844	\$184,000
3130200 · Fuel	\$36,000	\$34,000	\$32,000	\$32,000
3130400 · Public Works Equipment Maintenance	\$19,500	\$20,000	\$20,700	\$20,700
3130412 · Public Works Road Maintenance	\$235,815	\$241,150	\$258,090	\$258,090
3130413 · Capital Improvements (LoCIP)	\$14,190	\$0	0	\$0
3130630 · Medical Insurance	\$67,500	\$53,380	\$57,012	\$57,012
3140200 · Tree Warden	\$250	\$500	\$500	\$500
3150200 · Weed Control/ Drawdown	\$1,500	\$1,500	\$1,500	\$1,500
4110200 · Dispatch Services 911	\$4,035	\$4,440	\$5,105	\$5,105
4120200 · Federal 504 Program	\$100	\$100	\$100	\$100
4130200 · Health District	\$6,837	\$7,500	\$8,217	\$8,217
4150200 · Sexual Assault Crisis	\$300	\$300	\$300	\$300
4160200 · Social Services	\$750	\$750	\$750	\$750
4161200 · Elderly Program	\$750	\$1,200	\$1,200	\$1,200
4161201 · Elderly Busing	\$5,000	\$5,000	\$5,000	\$5,000
4170200 · General Assistance	\$500	\$200	\$200	\$200
4180120 · Sextons Salary	\$2,613	\$2,744	\$2,826	\$2,881
4180121 · Cemetery Salary	\$7,000	\$8,000	\$7,500	\$7,500
4180200 · Cemetery Expense	\$500	\$500	\$3,000	\$3,000
5100200 · Board of Education	\$1,858,383	\$1,931,529	\$2,046,000	\$2,021,264
6110120 · Library Salary	\$29,531	\$30,967	\$32,171	\$32,171
6110200 · Library Expense	\$22,586	\$23,264	\$23,962	\$23,962
6120200 · Memorial Day	\$700	\$700	\$1,000	\$1,000
6130200 · Old Home Day	\$1,500	\$1,600	\$1,600	\$1,600
7110200 · Operating Contingency	\$25,185	\$32,015	\$31,955	\$31,955

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Expenditures

Account Number & Description ¹	Previous Budget 2023-2024	Current Budget 2024-2025	Department Requested Budget 2025-2026	BOF Proposed Budget 2025-2026
7120200 · Transfer out - Capital Non-Rec.	\$50,369	\$64,030	\$63,910	\$63,910
7130400 · STEAP Grant	\$0	\$400,000	\$0	\$0
8140210 · Non-recurring Backhoe Replacement	\$100,000	\$0	\$150,000	\$150,000
8140214 · School Building Debt	\$175,017	\$175,017	\$175,017	\$175,017
8140215 · Town Truck (Annual Payment)	\$41,647	\$41,647	\$41,647	\$41,647
8140216 · Woodstock Capital Assessment	\$13,000	\$13,000	\$8,875	\$8,875
4110100 · Ambulances Services	\$0	\$5,000	\$5,500	\$5,500
TOTALS	\$3,593,055	\$3,983,648	\$3,923,226	\$3,894,303

Budget Calculations

Expenses For 2025-2026	\$3,923,226	\$3,894,303
Income from sources other than town taxes	\$888,482	\$958,482
Taxes Needed (revenue line in budget)	\$3,034,744	\$2,935,821
2% Not Collected	\$60,695	\$58,716
Tax Abatement / Firemen	\$32,000	\$32,000
Total Taxes Needed (Set Mil Rate For 2025-2026)	\$3,127,438	\$3,026,538
Grand List (2024)	\$127,819,234	\$127,819,234
Mil Rate = (2025-2026 Taxes Needed)/(Grand List)	0.024467667	0.023678264

Proposed Mil Rate	24.47	23.68
Current Mil Rate (2024 - 2025)	22.78	22.78
Proposed Mil Rate Increase/Decrease	1.69	0.90
Percent Mil Rate Increase/Decrease	7.41%	3.94%

		Total Requested Salary	Total Proposed Salary
	2025 Rate	\$496,315.00	\$492,196.75
1110610 · Social Security = (Total Salary)*(SS%)	6.20%	\$30,771.53	\$30,516.20
1110620 · Medicare = (Total Salary)*(Med %)	1.45%	\$7,196.57	\$7,136.85