

# 2026 - 2027 Town Of Union Budget

## Revenue

Passed Enter Date

Account Number & Description	Previous Budget 2024-2025	Current Budget 2025-2026	Department Estimated Budget 2026-2027	BOF Proposed Budget 2026-2027
1110901 · Cash Balance	\$230,000	\$300,000	\$275,000	\$275,000
1110910 · Miscellaneous	\$5,000	\$5,000	\$9,450	\$9,450
1110911 · Misc Fees	\$300	\$300	\$300	\$300
1110912 · BOE Tuition Income			\$22,778	\$22,778
1110920 · Traffic Violation Surcharge	\$17,500	\$18,000	\$6,300	\$6,300
1130901 · Current Taxes	\$2,829,085	\$2,935,821	\$2,929,191	\$2,925,523
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	\$24,000	\$26,000	\$26,000
1140900 · Town Clerks Office	\$1,000	\$1,000	\$1,000	\$1,000
1140906 · Real Estate Conveyance Tax	\$10,000	\$10,000	\$10,000	\$15,000
1160930 · Interest on Investments	\$40,000	\$30,000	\$35,000	\$35,000
1180920 · Planning & Zoning Permits	\$1,000	\$1,000	\$1,500	\$1,500
1180930 · Land Use Fees	\$800	\$800	\$1,200	\$1,200
1181920 · Zoning Board of Appeals	\$0	\$0	\$0	\$0
2110920 · Building Permits	\$15,000	\$18,000	\$20,000	\$20,000
3130951 · Town Aid Road Grant	\$124,039	\$124,039	\$165,551	\$165,551
5100954 · Special Ed and Expan Dev	\$0	\$0	\$2,030	\$2,030
4161941 · Elderly Busing Grant	\$5,000	\$5,000	\$5,000	\$5,000
4180902 · Income from Cemetery Fund	\$500	\$9,000	\$1,000	\$1,000
5100915 · Adult Ed	\$1,496	\$1,518	\$1,393	\$1,393
5100950 · Education Cost Sharing Grant	\$211,728	\$201,637	\$272,335	\$272,335
7100907 · Misc. Grants	\$0	\$0	\$0	\$0
7100910 · STEAP Grant	\$400,000	\$0	\$0	\$0
7100953 · State Reimbursement Taxes	\$23	\$0	\$0	\$0
7100954 · Pilot-State Property	\$20,181	\$20,675	\$21,512	\$21,512
7100955 · Telecom Personal Property Payment	\$1,983	\$1,500	\$1,500	\$1,500
7100956 · Transfer In - Capital Non-Recur	\$0	\$150,000	\$45,000	\$45,000
7100957 · Pequot Grant	\$19,013	\$19,013	\$19,013	\$19,013
<b>TOTALS</b>	<b>\$3,983,648</b>	<b>\$3,900,303</b>	<b>\$3,896,053</b>	<b>\$3,897,385</b>

# 2026 - 2027 Town Of Union Budget

## Expenditures

Account Number & Description	Previous Budget 2024-2025	Current Budget 2025-2026	Department Requested Budget 2026-2027	BOF Proposed Budget 2026-2027
1110120 · First Selectmen Salary	\$25,203	\$26,463	\$27,522	\$27,522
1110121 · Selectmen Salary	\$9,216	\$9,676	\$10,064	\$10,064
1110130 · Selectmen's Clerk Salary	\$21,691	\$22,775	\$23,686	\$23,686
1110200 · Selectmen's Expense	\$3,500	\$3,500	\$4,000	\$4,000
1110203 · NECCOG	\$4,445	\$2,400	\$2,520	\$2,520
1110205 · IT Support	\$6,000	\$6,000	\$6,500	\$6,500
1110210 · Supplies	\$1,500	\$1,500	\$1,500	\$1,500
1110211 · Printing & Postage	\$1,200	\$1,500	\$1,500	\$1,500
1110212 · Telephone	\$6,500	\$7,000	\$5,000	\$5,000
1110213 · Probate Court	\$800	\$600	\$800	\$800
1110610 · Social Security	\$29,479	\$30,716	\$32,423	\$32,499
1110620 · Medicare	\$6,894	\$7,184	\$7,583	\$7,601
1110670 · Workmen's Compensation	\$21,650	\$21,650	\$21,650	\$21,650
1110680 · Liability Insurance	\$47,100	\$49,471	\$48,000	\$48,000
1110710 · Unemployment Compensation	\$1,000	\$1,000	\$1,000	\$1,000
1110720 · Retirement - Town Portion	\$10,544	\$10,860	\$10,860	\$10,860
1111200 · Legal Fees	\$5,000	\$5,000	\$5,000	\$5,000
1120120 · Assessors Salary	\$24,354	\$25,572	\$26,595	\$26,595
1120122 · Assessor Certified Compensation	\$1,000	\$1,000	\$1,000	\$1,000
1120130 · Assistant Assessors Salary	\$6,330	\$6,647	\$6,916	\$6,912
1120200 · Assessors Expense	\$6,500	\$6,575	\$6,675	\$6,675
1120210 · Assessors Revaluation	\$1,000	\$4,211	\$4,211	\$4,211
1120230 · Assessor Software Maintenance	\$16,450	\$23,361	\$25,026	\$25,026
1121120 · Board of Assessment Salary	\$500	\$500	\$500	\$500
1121200 · Board of Assessment Expense	\$500	\$500	\$500	\$500
1130120 · Tax Collectors Salary	\$20,128	\$21,135	\$21,980	\$21,980
1130122 · Tax Collector Certified Comp	\$1,500	\$1,500	\$1,500	\$1,500
1130130 · Assistant Tax Collectors Salary	\$6,330	\$6,646	\$6,912	\$6,912
1130200 · Tax Collectors Expense	\$7,000	\$7,200	\$7,200	\$7,200
1130230 · Tax Software Maintenance	\$4,900	\$5,100	\$5,300	\$5,300

# 2026 - 2027 Town Of Union Budget

## Expenditures

Account Number & Description	Previous Budget 2024-2025	Current Budget 2025-2026	Department Requested Budget 2026-2027	BOF <b>Proposed</b> Budget 2026-2027
1131200 · Tax Refund/Rebates	\$1,400	\$1,400	\$4,000	\$4,000
1140120 · Town Clerk Salary	\$20,128	\$21,135	\$22,192	\$21,980
1140122 · Town Clerk Certified Comp	\$1,000	\$1,000	\$1,000	\$1,000
1140130 · Assistant Town Clerks Salary	\$6,330	\$6,647	\$6,913	\$6,913
1140200 · Town Clerk Expense	\$7,000	\$8,000	\$8,000	\$8,000
1150120 · Registrars Salary	\$4,450	\$4,650	\$8,000	\$8,000
1150200 · Registrars Expense	\$2,700	\$2,700	\$2,500	\$2,500
1151120 · Elections Salary	\$4,500	\$2,000	\$7,600	\$7,600
1151200 · Elections Expense	\$5,350	\$2,500	\$5,000	\$5,000
1160120 · Treasurers Salary	\$20,127	\$21,133	\$22,190	\$21,979
1160121 · Payroll Clerk Salary	\$4,517	\$4,743	\$4,980	\$4,932
1160130 · Assistant Treasurers Salary	\$4,517	\$4,743	\$5,200	\$6,912
1160200 · Treasurers Expense	\$3,914	\$4,000	\$4,200	\$4,200
1170130 · Board of Finance Sec. Salary	\$4,517	\$4,743	\$4,932	\$4,932
1170200 · Board of Finance Expense	\$500	\$500	\$500	\$500
1171200 · Audit Expense	\$37,320	\$41,145	\$41,145	\$41,145
1180120 · Zoning Enforcement Off. Salary	\$4,649	\$6,300	\$6,300	\$6,300
1180130 · Planning & Zoning Sec. Salary	\$4,517	\$4,743	\$4,932	\$4,932
1180200 · Planning & Zoning Expense	\$2,350	\$2,350	\$2,350	\$2,350
1180210 · Zoning Land Use Fees	\$1,400	\$1,400	\$1,200	\$1,200
1181200 · Zoning Board of Appeals Expense	\$250	\$250	\$250	\$250
2110120 · Building Inspectors Salary	\$15,000	\$18,000	\$20,000	\$20,000
2110200 · Building Inspector Expense	\$500	\$500	\$500	\$500
2120120 · Animal Control	\$3,500	\$3,600	\$4,500	\$4,500
2120200 · Animal Control Expense	\$500	\$500	\$500	\$500
2130200 · Fire Protection Grant	\$57,000	\$66,620	\$67,275	\$67,275
2140120 · Fire Marshall Salary	\$2,662	\$2,795	\$2,907	\$2,907
2150200 · Constables	\$10	\$10	\$10	\$10
2160200 · Emergency Management	\$500	\$500	\$500	\$500
3110120 · Buildings & Grounds Salary	\$11,000	\$11,000	\$11,000	\$11,000
3110212 · Electricity	\$17,500	\$17,500	\$17,500	\$17,500
3110213 · Heating	\$30,200	\$31,000	\$31,500	\$31,500

# 2026 - 2027 Town Of Union Budget

## Expenditures

Account Number & Description	Previous Budget 2024-2025	Current Budget 2025-2026	Department Requested Budget 2026-2027	BOF Proposed Budget 2026-2027
3110400 · Maintenance & Repair	\$15,000	\$15,000	\$15,500	\$15,500
3120120 · Transfer Station Salary	\$26,250	\$26,500	\$27,560	\$27,560
3120400 · Transfer Station Maintenance	\$4,500	\$4,500	\$4,500	\$4,500
3120411 · Waste Removal	\$80,000	\$88,000	\$92,000	\$92,000
3130120 · Public Works Salary	\$179,844	\$184,000	\$190,000	\$190,000
3130200 · Fuel	\$34,000	\$32,000	\$28,000	\$28,000
3130400 · Public Works Equipment Maintenance	\$20,000	\$20,700	\$21,000	\$21,000
3130412 · Public Works Road Maintenance	\$241,150	\$258,090	\$256,340	\$256,340
3130630 · Medical Insurance	\$53,380	\$57,012	\$54,300	\$54,300
3140200 · Tree Warden	\$500	\$500	\$500	\$500
3150200 · Weed Control/ Drawdown	\$1,500	\$1,500	\$1,500	\$1,500
4110200 · Dispatch Services 911	\$4,440	\$5,105	\$5,605	\$5,605
4120200 · Federal 504 Program	\$100	\$100	\$100	\$100
4130200 · Health District	\$7,500	\$8,217	\$8,700	\$8,700
4150200 · Sexual Assault Crisis	\$300	\$300	\$300	\$300
4160200 · Social Services	\$750	\$750	\$800	\$800
4161200 · Elderly Program	\$1,200	\$1,200	\$2,000	\$2,000
4161201 · Elderly Busing	\$5,000	\$5,000	\$5,000	\$5,000
4170200 · General Assistance	\$200	\$200	\$200	\$200
4180120 · Sextons Salary	\$2,744	\$2,881	\$2,996	\$2,996
4180121 · Cemetery Salary	\$8,000	\$7,500	\$7,500	\$7,500
4180200 · Cemetery Expense	\$500	\$9,000	\$1,000	\$1,000
5100200 · Board of Education (MinusTuition Income)	\$1,931,529	\$2,021,264	\$2,071,637	\$2,071,637
5100210 · BOE Tuition Expense			\$22,778	\$22,778
6110120 · Library Salary	\$30,967	\$32,171	\$35,570	\$35,570
6110200 · Library Expense	\$23,264	\$23,962	\$24,681	\$24,681
6120200 · Memorial Day	\$700	\$1,000	\$1,000	\$1,000
6130200 · Old Home Day	\$1,600	\$1,600	\$2,000	\$2,000
7110200 · Operating Contingency	\$32,015	\$31,955	\$32,301	\$32,301

# 2026 - 2027 Town Of Union Budget

## Expenditures

Account Number & Description <sup>1</sup>	Previous Budget 2024-2025	Current Budget 2025-2026	Department Requested Budget 2026-2027	BOF Proposed Budget 2026-2027
7120200 · Transfer out - Capital Non-Rec.	\$64,030	\$63,910	\$64,602	\$64,602
7130400 · STEAP Grant	\$400,000	\$0	\$0	\$0
8140210 · Non-recurring (Diesel Tank/Trans Switch/Lawn More)	\$0	\$150,000	\$45,000	\$45,000
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	\$8,875	\$5,920	\$5,920
4110100 · Ambulances Services	\$5,000	\$5,500	\$5,000	\$5,000
<b>TOTALS</b>	<b>\$3,983,648</b>	<b>\$3,900,303</b>	<b>\$3,896,053</b>	<b>\$3,897,385</b>

### Budget Calculations

<b>Expenses For 2026-2027</b>	\$3,896,053	\$3,897,385
<b>Income from sources other than town taxes</b>	\$966,862	\$971,862
<b>Taxes Needed (revenue line in budget)</b>	\$2,929,191	\$2,925,523
<b>2% Not Collected</b>	\$58,584	\$58,510
<b>Tax Abatement / Firemen</b>	\$34,125	\$34,125
<b>Total Taxes Needed (Set Mil Rate For 2026-2027)</b>	\$3,021,900	\$3,018,158
<b>Grand List (2025)</b>	\$129,204,583	\$129,204,583
<b>Mil Rate = (2026-2027 Taxes Needed)/(Grand List)</b>	0.023388487	0.023359531

<b>Proposed Mil Rate</b>	23.39	23.36
<b>Current Mil Rate (2025 - 2026)</b>	23.68	23.68
<b>Proposed Mil Rate Increase/Decrease</b>	-0.29	-0.32
<b>Percent Mil Rate Increase/Decrease</b>	-1.23%	-1.35%

		Total Requested Salary	Total Proposed Salary
	2026 Rate	\$522,947.00	\$524,184.46
1110610 · Social Security = (Total Salary)*(SS%)	6.20%	\$32,422.71	\$32,499.44
1110620 · Medicare = (Total Salary)*(Med %)	1.45%	\$7,582.73	\$7,600.67