2026 - 2027 Town Of Union Budget

Revenue

Passed at Town Meeting May 11th 2026

Account Number & Description	Previous Budget 2024-2025	Current Budget 2025-2026	Department Estimated Budget 2026-2027	BOF Passed 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	$2,849,733
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	$310,506
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	$56,632
TOTALS	**$3,983,648**	**$3,900,303**	**$3,896,053**	**$3,897,385**

2026 - 2027 Town Of Union Budget

Expenditures

Account Number & Description	Previous Budget 2024-2025	Current Budget 2025-2026	Department Requested Budget 2026-2027	BOF Passed 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 Passed 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 Passed 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
?????? · 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[1]	Previous Budget 2024-2025	Current Budget 2025-2026	Department Requested Budget 2026-2027	BOF Passed 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-recuring (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
TOTALS	**$3,983,648**	**$3,900,303**	**$3,896,053**	**$3,897,385**

Budget Calculations

Expenses For 2026-2027	$3,896,053	$3,897,385
Income from sources other than town taxes	$966,862	$1,047,652
Taxes Needed (revenue line in budget)	$2,929,191	$2,849,733
2% Not Collected	$58,584	$56,995
Tax Abatement / Firemen	$34,125	$34,125
Total Taxes Needed (Set Mil Rate For 2026-2027)	$3,021,900	$2,940,853
Grand List (2025)	$129,204,583	$129,204,583
Mil Rate = (2026-2027 Taxes Needed)/(Grand List)	0.023388487	0.02276121

Proposed Mil Rate	23.39	22.76
Current Mil Rate (2025 - 2026)	23.68	23.68
Proposed Mil Rate Increase/Decrease	-0.29	-0.92
Percent Mil Rate Increase/Decrease	-1.23%	-3.88%

		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