

**TOWN OF
MIDDLEBURY
BUDGET FY 25-26**

April 8th Town Meeting – Budget

- Intro
- Fiscal Year 25-26 Budget Summary
- Capital Project Budget
- Region 15
- Grand List
- Taxpayer Example
- Referendum Questions
- Mill Rate

**TOWN OF MIDDLEBURY
APPROPRIATIONS SUMMARY
FY 2025-2026**

EXPENDITURES	Actual Expenses per Audit FY 23-24	Original Adopted Budget FY 24-25	Actual Expenses as of 3-15-24 FY 24-25	Estimated Expenses FY 24-25	Proposed Budget FY 25-26	Increase/Decrease Prior Budget %	Increase/Decrease Prior Budget \$
BOARD OF SELECTMEN	\$168,915	\$170,999	\$126,841	\$170,999	\$175,893	2.9%	4,894
FINANCE DEPARTMENT	254,456	299,036	188,343	274,036	307,320	2.8%	8,283
TOWN TREASURER	5,556	5,695	4,182	5,695	5,866	3.0%	171
ASSESSOR	175,678	184,149	116,328	184,149	187,843	2.0%	3,694
TAX COLLECTOR	110,560	106,200	70,971	96,200	105,806	-0.4%	(394)
TOWN CLERK	143,615	156,032	110,346	156,032	167,126	7.1%	11,094
REGISTRAR OF VOTERS	40,838	49,528	42,238	51,528	54,970	11.0%	5,442
BOARD OF FINANCE	48,049	55,100	62,120	63,120	61,163	11.0%	6,063
BOARD OF ASSESSMENT APPEALS	1,919	2,925	485	1,925	2,980	1.9%	55
LEGAL	234,010	138,000	142,867	157,867	108,000	-21.7%	(30,000)
PROBATE COURT	-	3,100	-	3,100	8,625	178.2%	5,525
TOWN HALL	35,492	41,472	27,867	39,722	42,365	2.2%	893
BUILDING DEPARTMENT	148,639	164,229	112,002	157,229	169,800	3.4%	5,571
PAYMENTS TO OTHER JURISDICTIONS	51,629	54,433	51,755	53,643	55,015	1.1%	582
PLANNING AND ZONING	54,593	35,075	29,314	35,075	34,770	-0.9%	(305)
ZONING BOARD OF APPEALS	875	3,631	665	2,131	1,380	-62.0%	(2,251)
CONSERVATION COMMISSION	15,356	16,602	9,736	16,602	16,974	2.2%	372
ECONOMIC DEVELOPMENT COMMITTEE	2,000	2,000	-	2,000	2,000	0.0%	0
BEAUTIFICATION COMMITTEE	-	1,500	-	1,500	1,500	0.0%	0
INSURANCE	472,056	515,600	507,764	515,600	539,975	4.7%	24,375
HISTORICAL SOCIETY	5,619	5,200	3,595	5,200	5,800	11.5%	600
WATER COMMISSION	110,894	115,000	73,699	115,000	122,784	6.8%	7,784
FIRE DEPARTMENT	266,533	365,953	207,639	335,953	372,138	1.7%	6,186
CIVIL PREPAREDNESS	14,413	14,575	5,054	14,575	14,743	1.1%	167
FIRE MARSHAL	12,415	16,485	10,985	16,485	17,775	7.8%	1,290
POLICE DEPARTMENT	1,954,247	2,246,720	1,520,971	2,246,720	2,351,747	4.7%	105,027
COMMUNICATIONS CENTER	250,769	257,200	243,608	252,200	258,178	0.4%	978
DOG POUND	4,494	5,846	3,075	5,846	5,846	0.0%	0
ENGINEERING / PROFESSIONAL SERVICES	20,000	20,600	9,512	20,600	21,218	3.0%	618

**TOWN OF MIDDLEBURY
APPROPRIATIONS SUMMARY
FY 2025-2026**

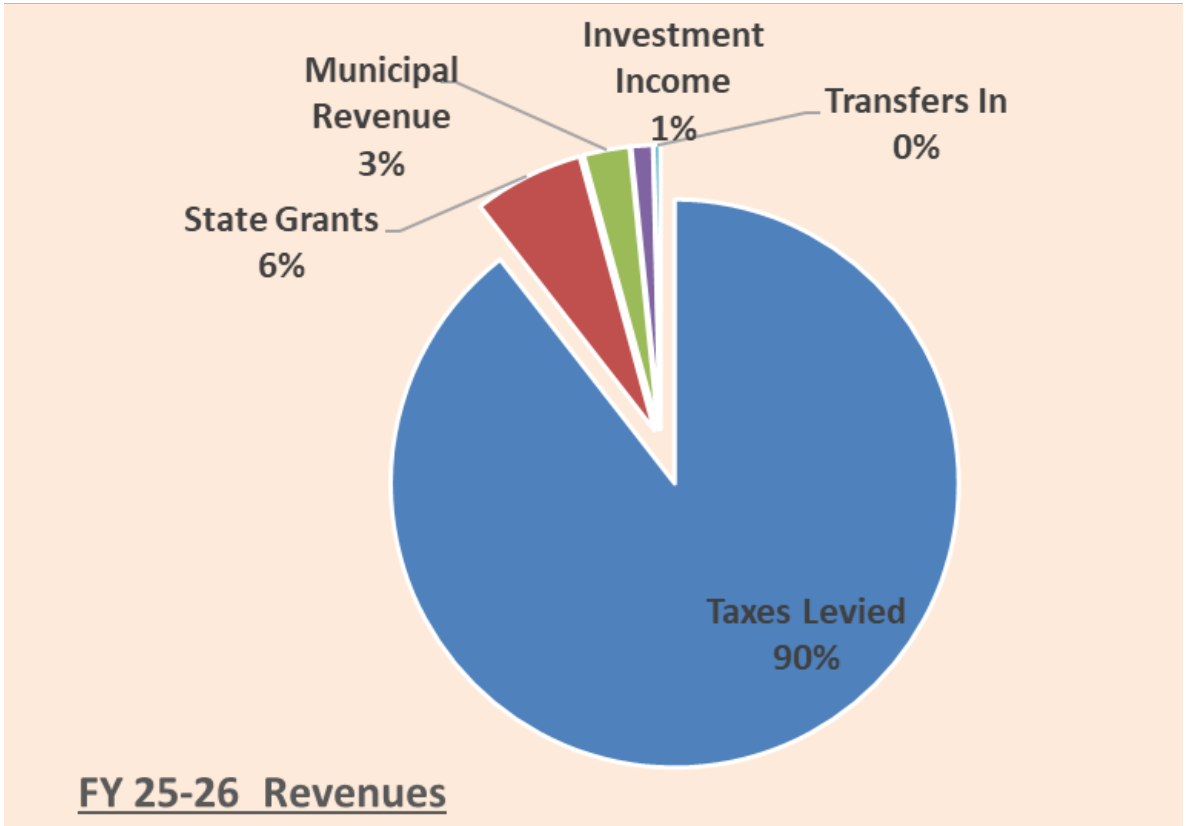
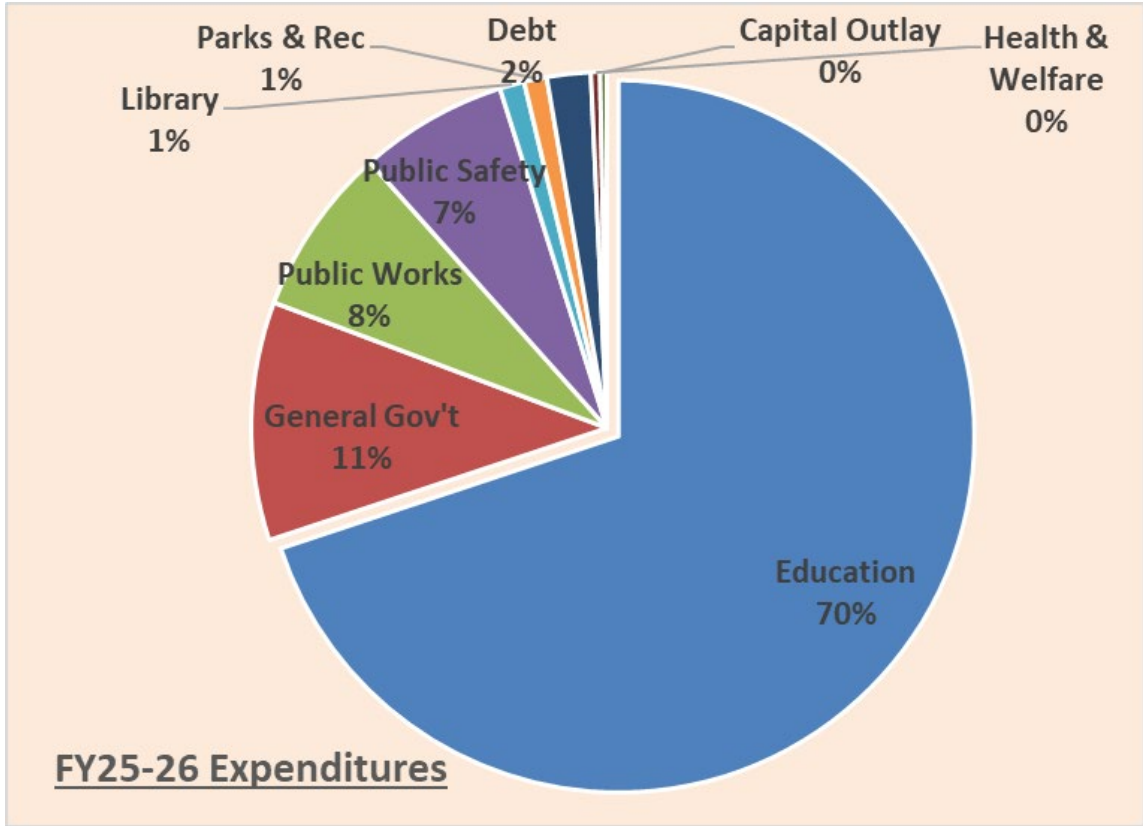
EXPENDITURES

	Actual Expenses per Audit <u>FY 23-24</u>	Original Adopted Budget <u>FY 24-25</u>	Actual Expenses <i>as of 3-15-24</i> <u>FY 24-25</u>	Estimated Expenses <u>FY 24-25</u>	Proposed Budget <u>FY 25-26</u>	Increase/Decrease Prior Budget %	Increase/Decrease Prior Budget \$
BUILDINGS AND GROUNDS	877,487	853,134	586,253	853,134	905,471	6.1%	52,337
SHEPARDSON COMMUNITY CENTER	37,974	42,490	31,054	42,490	43,490	2.4%	1,000
PUBLIC WORKS	1,840,464	1,952,480	1,476,915	1,952,480	2,012,164	3.1%	59,684
WASTE REMOVAL	458,542	493,426	311,168	493,426	515,587	4.5%	22,161
PARK & REC SELF SUSTAINING ACCOUNT	87,932	125,000	68,998	125,000	110,000	-12.0%	(15,000)
PARK & RECREATION	289,905	336,915	200,148	336,915	352,183	4.5%	15,268
SOCIAL SERVICES	51,111	54,074	36,068	54,074	61,294	13.4%	7,220
ELDERLY SERVICES	103,032	124,080	79,774	124,080	125,605	1.2%	1,525
PUBLIC LIBRARY	418,462	483,984	283,731	443,984	501,706	3.7%	17,723
EMPLOYEE BENEFITS	2,417,179	2,278,315	1,958,136	2,278,315	2,413,539	5.9%	135,224
REFUND OF TAXES	15,289	7,500	36,022	36,022	10,000	33.3%	2,500
CONTINGENCY FUND	4,200	10,000	-	10,000	5,000	-50.0%	(5,000)
INFORMATION TECHNOLOGY	156,004	150,000	140,382	155,000	150,000	0.0%	0
DEBT SERVICE	935,770	912,977	912,977	912,977	890,183	-2.5%	(22,794)
CAPITAL BUDGET-TOWN / PUBLIC SAFETY	138,249	138,250	138,249	138,249	138,250	0.0%	0
EXTRAORDINARY ITEMS	73,028	20,000	10,512	16,500	20,000	0.0%	0
CAPITAL ITEMS FROM UNASSIGNED FUND BALANCE	1,057,192	-	1,494,341	1,850,089	-		0
TOTAL TOWN APPROPRIATIONS	\$ 13,565,444	\$ 13,035,511	\$ 11,446,691	\$ 14,823,468	\$ 13,474,073	3.4%	438,562
REGION #15 EDUCATION	28,509,285	29,516,061	22,942,167	29,516,061	31,191,430	5.7%	1,675,369
TOTAL APPROPRIATIONS	\$42,074,729	\$42,551,572	\$34,388,858	\$44,339,529	\$44,665,503	5.0%	\$2,113,931

**TOWN OF MIDDLEBURY
MEANS OF FINANCING
FY 2025-2026**

REVENUES	Actual Revenues per Audit FY 23-24	Original Adopted Budget FY 24-25	Actual Revenues as of 3-15-25 FY 24-25	Estimated Revenues FY 24-25	Proposed Budget FY 25-26	Increase/Decrease Prior Budget %	Increase/Decrease Prior Budget \$
PROPERTY TAXES	\$37,954,313	\$38,452,459	\$38,045,992	\$38,245,992	\$39,326,886	2.3%	\$874,427
SUPPLEMENTAL AUTO	404,654	325,000	416,846	431,846	350,000	7.7%	25,000
PRIOR YEARS TAXES	281,941	150,000	145,266	240,266	175,000	16.7%	25,000
INTEREST/PENALTIES	183,212	85,000	92,674	132,674	95,000	11.8%	10,000
TOTAL PROPERTY TAXES	\$38,824,120	\$39,012,459	\$38,700,778	\$39,050,778	\$39,946,886	2.4%	\$934,427
STATE GRANTS	31,161	26,842	30,919	30,919	27,992	4.3%	1,150
EDUCATION COST SHARING - STATE	1,451,313	1,899,364	1,091,336	2,182,673	2,744,963	44.5%	845,599
INVESTMENT INCOME	737,756	400,000	453,314	648,314	550,000	37.5%	150,000
TAX COLLECTOR COPIES & DMV FEES	1,457	1,000	173	173	1,000	0.0%	0
TOWN CLERK	269,488	178,300	141,896	211,896	198,300	11.2%	20,000
BUILDING & LAND USE DEPARTMENT	440,705	352,270	331,881	406,881	450,300	27.8%	98,030
DONATIONS / TOWER RENTAL REVENUES	16,083	15,000	16,000	16,000	15,000	0.0%	0
WATER CONNECTION	601	1,000	901	901	1,000	0.0%	0
FIRE DEPARTMENT	240	100	240	240	100	0.0%	0
POLICE DEPARTMENT	100,054	101,292	54,808	101,804	104,512	3.2%	3,220
POLICE SPECIAL DUTY	126,786	120,000	89,239	120,000	120,000	0.0%	0
TOWN FACILITY RENTAL	18,891	10,000	30,516	31,516	15,000	50.0%	5,000
TELECOMMUNICATIONS	30,866	20,000	0	33,000	44,750	123.8%	24,750
TRANSFER STATION FEES	77,495	58,000	54,409	74,409	74,000	27.6%	16,000
PARK & REC SELF SUSTAINING ACCOUNT	119,877	125,000	118,029	133,029	110,000	-12.0%	(15,000)
PARK & RECREATION	66,976	62,945	10,989	55,989	66,700	6.0%	3,755
ELDERLY PROGRAM REVENUE	18,336	16,000	12,571	16,071	18,000	12.5%	2,000
PUBLIC LIBRARY	1,979	2,000	1,375	1,875	2,000	0.0%	0
TOTAL REVENUES	\$42,334,183	\$42,401,572	\$41,139,376	\$43,116,469	\$44,490,503	4.9%	\$2,088,931
TRANSFER IN FROM SEWER FEE & ASSESSMENT	145,390	150,000	150,000	150,000	175,000	16.7%	25,000
TRANSFER IN FROM UNASSIGNED FUND BALANCE	-	-	-	-	-		
TOTAL MEANS OF FINANCING	\$42,479,573	\$42,551,572	\$41,289,376	\$43,266,469	\$44,665,503	5.0%	\$2,113,931

Budget Breakout



Fiscal Year 2025-2026

Infrastructure / Capital / Reserves "PAY AS YOU GO"

Equal Appropriations of \$1,593,000

<u>Revenue Source</u>	<u>Budget</u>	<u>Account</u>	<u>Received</u>	<u>Balance due</u>
PTI Tower Rental/Technology Reserve	\$ 200,000.00	Capital Project Fund		\$ 200,000.00
Town Aid Roads	\$ 223,000.00	Capital Project Fund		\$ 223,000.00
LOCIP	\$ 84,252.00	Capital Project Fund		\$ 84,252.00
MV Property Tax Grant	\$ 200,000.00	Capital Project Fund		\$ 200,000.00
Municipal Revenue Sharing Account	\$ 152,000.00	Capital Project Fund		\$ 152,000.00
Undesignated Fund Balance	\$ 733,748.00	Capital/Reserve/CNRF		\$ 733,748.00
Total Funding Sources	\$ 1,593,000.00		\$ -	\$ 1,593,000.00

<u>Expenditures/Reserves</u>	<u>Budget</u>	<u>Account</u>	<u>Received</u>	
Roads, Bridges, etc.	\$ 925,000.00	50-52-12-6094		\$ 925,000.00
Buildings/Town Properties	\$ 320,000.00	50-47-00-6092		\$ 320,000.00
Fire Apparatus & Equipment Lease/Purchase Reserve	\$ 100,000.00	Reserve 7180		\$ 100,000.00
4 SCBA's (Reserve)	\$ 34,000.00	CNRF 3502		\$ 34,000.00
4 Portable Radios (Reserve)	\$ 14,000.00	CNRF 3501		\$ 14,000.00
Public Works Equipment Lease/Purchase Reserve	\$ 100,000.00	Reserve 7250		\$ 100,000.00
Police Cars & Equipment Lease/Purchase Reserve	\$ 100,000.00	Reserve 4010		\$ 100,000.00
STEAP Grant (Sidewalks)		CNRF 4604		\$ -
MRA Upgrades		CNRF 6001		\$ -
FEMA 25% Town		Reserve 1004		\$ -
LPOS Project - Fenn Farm \$60,000				\$ -
Park & Rec Lights \$5,200				\$ -
Roof - Fire Dept				\$ -
Roof - Police Dept				\$ -
Rochambeau Memorial				\$ -
Total Appropriations	\$ 1,593,000.00		\$ -	\$ 1,593,000.00

Historical Summary

Town of Middlebury		<u>*REVAL</u>					<u>*REVAL</u>		<i>Proj. 03/25</i>	<i>Proposed</i>
	<u>16-17</u>	<u>17-18</u>	<u>18-19</u>	<u>19-20</u>	<u>20-21</u>	<u>21-22</u>	<u>22-23</u>	<u>23-24</u>	<u>24-25</u>	<u>25-26</u>
Education Budget	21,479,288	21,518,877	22,438,773	23,170,483	24,902,260	25,002,444	26,234,267	28,509,280	29,516,061	31,191,430
Municipal Budget	10,404,408	10,707,802	10,939,178	11,242,315	11,546,826	11,919,736	12,255,288	12,668,502	13,035,511	13,578,872
Adopted Budget	31,883,696	32,226,679	33,377,951	34,412,798	36,449,086	36,922,180	38,489,555	41,177,782	42,551,572	44,770,302
Actual Revenues	31,812,182	32,378,360	33,905,644	34,651,307	37,330,421	37,960,372	40,090,024	42,479,577	43,266,469	44,770,302
Actual Expenditures	31,753,508	32,224,598	34,283,701	34,081,657	36,377,075	36,489,830	38,971,978	42,074,729	44,339,529	44,770,302
Deficit/Surplus	58,674	153,762	-378,057	569,650	953,345	1,470,541	1,118,046	404,849	-1,073,060	-
Mill Rate	31.01	31.49	32.51	33.40	35.10	34.83	31.26	32.26	32.60	
Mill Rate Y/Y %		1.55%	3.24%	2.74%	5.09%	-0.77%	-10.25%	3.20%	1.05%	

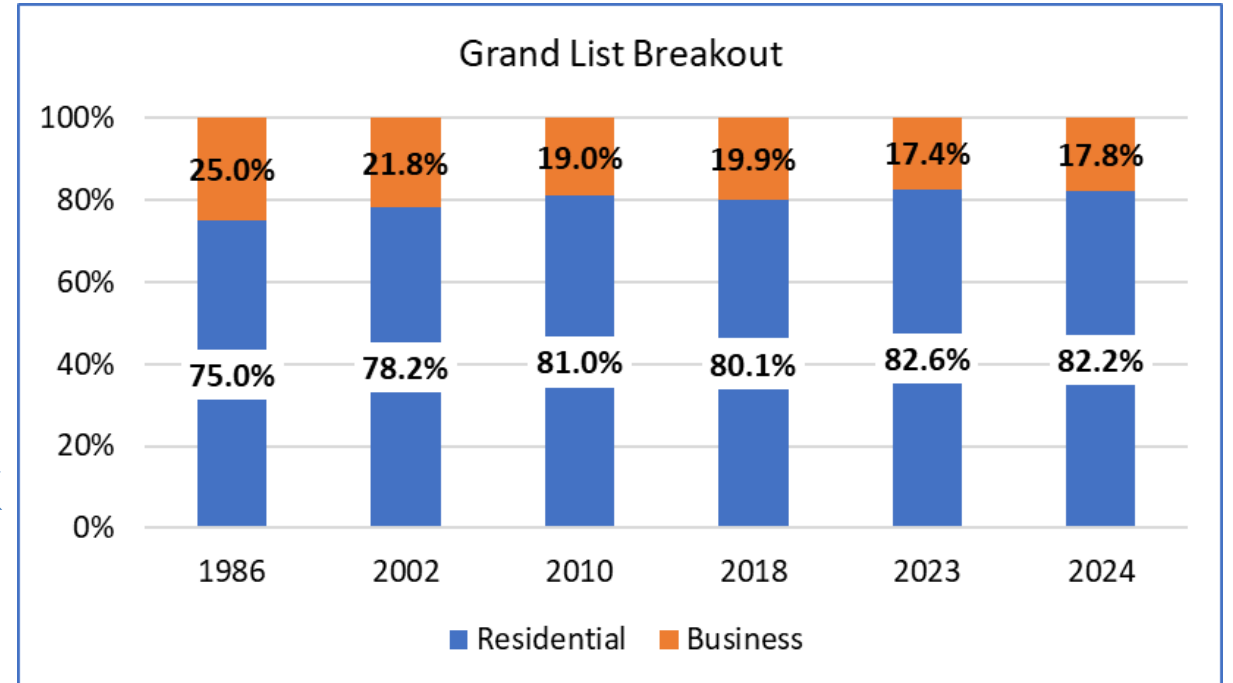
¹ Updated for Revised Budget 4.9.25

Region 15 Budget¹

- Total Region 15 Budget: \$90.7M | Increase 4.1%¹
- Town of Middlebury: \$31.2M¹
 - Increase \$1.68M | 5.7%¹
 - ADM Increase of 1.47%
- Revenues **Decreased** \$35K *(Details Pending Update from Revised Budget)*
- Expenditures **Increased** \$3.88M | 4.3% *(Details Pending Update from Revised Budget)*
- Future Bonding of **\$80-\$100M** for x2 Schools
- ECS Funding for Town Increased \$562K | 26.0% *(projected)*
- Last Year of ECS Phase In – Expected to remain constant for future years*
- Education Accounts for **70%** of Total Budget
 - 72% Share of Property Taxes Levied Goes to Education**

Grand List

- Total Grand List for FY25-26: \$1,208,440,550
- 1 Mill = \$1,208,440 (Grand List / 1000)
- 2024 Grand List Increased 1%
- New Motor Vehicle Assessment Depreciation Schedule State Law Effective FY25-26
- Resulted in MV Grand List Decreasing 0.5%
- X3 Economic Development Exemptions ~\$55K
- **Residential Tax Burden over 80% since 2002**



To Keep Mill Rate Flat This Year, Net Grand List would needed to increase by additional ~\$26,000,000

Mill Rate Example - \$10,000 Tax Bill

	Baseline	Decrease Budget \$50K	Decrease Budget \$100K	Decrease Budget \$250K	Decrease Budget \$500K
Region 15 Tax Due	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200
Town Tax Due	\$ 2,800	\$ 2,787	\$ 2,775	\$ 2,737	\$ 2,673
Total Tax Due	\$ 10,000	\$ 9,987	\$ 9,975	\$ 9,937	\$ 9,873
Taxpayer Savings (\$)		\$ (13)	\$ (25)	\$ (63)	\$ (127)
Region 15 Net Approp.	28,551,266	28,551,266	28,551,266	28,551,266	28,551,266
Town Net Approp.	10,880,419	10,830,419	10,780,419	10,630,419	10,380,419
Total Tax Levy	39,431,685	39,381,685	39,331,685	39,181,685	38,931,685
Region 15 Net Approp (%)	72.4%	72.5%	72.6%	72.9%	73.3%
Town Net Approp (%)	27.6%	27.5%	27.4%	27.1%	26.7%

Referendum Questions

CT Rush Central: Meadowview Park

- Shall the Town of Middlebury enter into a Lease/License agreement with CT Rush Central for the installation of professional grade synthetic turf/ appurtenances at Meadowview Park. No capital costs will be incurred by the Town of Middlebury

FEMA/STEAP Appropriation

- Shall the Town of Middlebury appropriate the sum of \$500,000 from Undesignated Fund Balance for the FEMA Reserve Account (30-10-04-6092) and the STEAP Sidewalk Grant Account (20-46-04-6092) to cover the town's portion of expenditures that will be reimbursed by Federal or State agencies in future