

Proposed FY27 Budget		Reserve Accounts - Balances for Budgeting Purposes								Updated: April 3, 2026	
Created in FY2026 for FY2027 Analysis and Planning - based on best available information at this time.								* Amounts in FY27 Proposed Allocations Column are included in FY27 Proposed Municipal Operations Budget and Subject to Change.			
ACCT #	Created	Account	FY26 Begin Balance	FY26 YTD Revenues	FY26 YTD Expenses	Current Balance	FY27 Prop Approp ^	FY27 Prop Alloc *	FY2027 Proposed Working Balance	Fund Sources & Limitations on Use	Comments & FY27 Recommendations Correspond to FY27 Prop Budget
Functional Groups Capital Infrastructure, Facilities & Major Maintenance											
190-06	June 1999	Public Works Projects	235,678.11	420,086.72	430,491.42	225,273.41	800,000.00	1,000,000.00	25,273.41	Undesignated Fund Balance Withdrawals, Tax Revenues, State/Federal Transportation Funds	FY26 Uses: Beedle & Furlong Roads & Equipment Purchases FY27 Prop: Complete Beedle & New Road Reconstruction
190-11	June 1996	Catch Basins	8,302.82	5,000.00	5,200.00	8,102.82	-	-	8,102.82	Tax Revenues	FY26 Use for Cleaning FY27 Prop Use of Town Forest Rev to Avoid Tax Appropriation
190-08	June 2007	Building Maintenance	62,484.50	5,000.00	27,988.23	28,824.70	22,000.00	22,000.00	28,824.70	Annual Surplus Funds of 10% up to a \$50,000 balance - FY26 Use on ADA, Furnaces, Electrical Repairs	FY27 \$22,000 in funding recommended for repairing gutter leaks and to add an extended entry roof for the Library side entrance to address repeated icing and wind conditions that are adversely impacting the alarm on the new boiler vent.
190-09	March 2000	Town Forest	8,790.39	39,743.91	-	48,534.30	-	-	48,534.30	SAPPI Revenues from select cutting	FY27 - Consider Transfer \$30,000 for Lane Field Improvements And Transfer \$5,000 to Catch Basins for Annual Maint
190-02	June 2004	Town Properties *	29,790.46	-	-	29,790.46	-	15,000.00	14,790.46	Tax Revenues and Property Sales	Major Renovations & Planned Repairs to Town Facilities FY27 - Propose Considering Use of \$15,000 for Houdlette Snack Shack Repairs * Requires Town Meeting Article Approval for Use
190-19	Jan 2008	Fuel Tanks	27,696.46	407.54	444.07	27,659.93	-	-	27,659.93	Partner Organization Fuel Surcharges	FY26 Use on maintenance and minor repairs
FUND SUBTOTALS			372,742.74	470,238.17	464,123.72	368,185.62	822,000.00	1,037,000.00	153,185.62	Represents Subtotal of Reserves dedicated to Townwide Infrastructure and Community Investments	
Functional Groups Public Safety Vehicles & Capital Equipment											
190-04	June 2006	Police Equipment	58,549.19	52,871.00	29,556.34	70,288.50	-	25,000.00	45,288.50	Regional Collaboration, Grants, Academy Payments - FY26 Use for Recruitment Bonus	FY26 Rev: Received Buzzell Reimburse & FY26 Vests Approp FY26 Exp: 2025 Cruiser Setup, Recruit Bonus, 2026 MDT Units FY27 Prop Exp: Outfitting of 2026 Cruiser
190-21	June 2015	Fire / EMS Equipment	11,793.28	6,509.75	8,850.00	9,453.03	-	-	9,453.03	Grants, Donations, Tax Revenues up to a \$10,000 balance	FY26 Use for SCBA Tanks
190-30	June 2019	Vehicles **	304,192.20	334,237.00	220,939.40	417,489.80	100,000.00	65,000.00	452,489.80	Tax Revenues and Vehicle Sales	FY26 Use for PD 2025 Cruiser & DPW 2025 Plow Truck ** Requires Public Hearing for Use
FUND SUBTOTALS			374,534.67	393,617.75	259,345.74	497,231.33	100,000.00	90,000.00	507,231.33	Represents Subtotal of Reserves dedicated to Townwide Public Safety	
Functional Groups Community Engagement, Parks & Administrative - Information Technology Assets											
190-51	June 2017	Library	34,400.89	15,843.50	4,700.38	30,544.01	-	5,000.00	25,544.01	Grants, Donations, Enterprise Revenues	FY26 Use for programs, books and Wreath's Across America Grant Expenses (approximated at this time)
190-68	June 2017	Senior Center	5,157.20	4,029.00	4,173.56	5,012.64	-	-	5,012.64	Enterprise Revenues from Events, Donations, Grants	FY26 Use for Programs, Events, Trips, Space Improvements, and supplies
190-13	Jan 2017	Peacock Beach Park	57,057.80	2,586.14	443.53	62,575.73	-	-	62,575.73	Enterprise Revenues from Passes and Entry Fees - FY26 Use on Utilities and Pest Control, Building Repairs not yet billed	FY26 - Renovations to Shelters & Garage (not yet billed)
190-25	June 2017	Recreation Programming	41,981.62	29,183.06	17,671.18	53,493.50	-	-	53,493.50	Enterprise Revenues from Registration Fees, Donations, Business Team Sponsorships	FY26 Use for Camps, uniforms, Rec league costs
190-16	March 2005	Town Events	34,149.32	39,160.00	21,479.01	51,830.31	-	-	51,830.31	TIF Revenues, Donations, Vendor Fees	FY26 Includes \$38,000 in TIF Revenues for Richmond Days, Trunk-Treat, Christmas Tree Lighting FY27 No Approp Prop due to Recom Continued Use of Prop TIF Rev to support Town Events
190-29	March 2015	REAP - Energy Assistance	6,223.19	108.06	-	6,331.25	-	-	6,331.25	United Way, Donations	Fund to provide emergency energy assistance
190-60	Jan 2017	CATV Franchise - IT Equip	42,119.94	30,199.76	16,506.39	55,813.31	-	30,000.00	25,813.31	Franchise Fees, Grants	FY26 Use for Software, Computer equipment, Town Hall Meeting Streaming
190-17	April 1999	Municipal Planning	81,832.00	-	67,696.25	14,135.75	-	-	14,135.75	Tax Revenues	FY26 Use for completing 2025 Revaluations' multi-year costs
190-15	Jun 1999	Employee Contingency	11,033.40	-	-	11,033.40	5,000.00	5,000.00	16,033.40	Tax Revenues	FY27 - continue to Fund in Anticipation of upcoming Retirements & Emergency Coverage for FMLA Costs
190-05	June 2001	Legal Services	101.55	-	-	101.55	-	-	101.55	Tax Revenues	Recom Eliminating - Move Balance to Municipal Planning
FUND SUBTOTALS			314,056.91	121,109.52	132,670.30	290,871.45	5,000.00	40,000.00	260,871.45	Represents Subtotal of Reserves dedicated to Townwide Community Engagement, Events, Administrative and Operational Capabilities	
Reserves, Operational, Enterprise, and Capital Investment Asset Balances											
			FY26 Begin Balance	Total FY26 Revenues	Total FY26 Expenses	Total Current Balance	FY27 Prop Approp^	FY27 Prop Alloc*	FY2027 Proposed Working Balance	NOTES: ^ FY27 Proposed Appropriations are Totally Funded by Use of Undesignated Fund Balance. * FY27 Proposed Allocations* combine Proposed Appropriation of Undesignated Funds and Existing Reserve Funds.	
TOTAL AMOUNTS			1,061,334.32	984,965.44	856,139.76	1,156,288.40	927,000.00	1,167,000.00	921,288.40		