



Operating Budget  
Fiscal Year 2025-2026



# Fiscal Year 2025-2026 Warrant Overview

| Operating Budget                  |                      | 2022 Actual   | 2023 Actual   | 2024 Actual   | 2025 Budget    | 2025 YTD      | 2026 Dept Request | 2026 Manager Proposal | 2026 Select Board Rec | 2026 Budget Committee Rec |
|-----------------------------------|----------------------|---------------|---------------|---------------|----------------|---------------|-------------------|-----------------------|-----------------------|---------------------------|
| General Government                | Admin                | \$442,061.08  | \$475,114.86  | \$509,183.70  | \$569,665.55   | \$277,899.80  | \$649,310.00      | \$621,510.00          |                       |                           |
|                                   | Assessing            | \$24,028.64   | \$30,415.60   | \$31,807.08   | \$45,890.00    | \$9,728.60    | \$46,250.00       | \$49,875.00           |                       |                           |
|                                   | Planning/Development | \$91,685.13   | \$87,626.69   | \$128,838.74  | \$178,615.35   | \$65,220.45   | \$200,485.00      | \$192,885.00          |                       |                           |
|                                   | Solid Waste          | \$135,134.94  | \$141,870.00  | \$159,417.04  | \$178,770.00   | \$72,706.02   | \$192,285.00      | \$190,445.00          |                       |                           |
|                                   | Municipal Building   | \$50,480.04   | \$57,898.39   | \$52,002.64   | \$76,230.00    | \$30,231.95   | \$82,215.00       | \$85,715.00           |                       |                           |
|                                   | Contingency          | \$18,993.55   | \$9,454.42    | \$17,474.56   | \$18,000.00    | \$8,456.00    | \$15,000.00       | \$18,000.00           |                       |                           |
|                                   | Legal                | \$13,642.14   | \$15,135.50   | \$28,392.75   | \$25,000.00    | \$10,575.00   | \$25,000.00       | \$25,000.00           |                       |                           |
|                                   | Insurance            | \$13,584.35   | \$15,770.00   | \$13,540.80   | \$14,625.00    | \$14,225.21   | \$14,970.00       | \$14,970.00           |                       |                           |
|                                   | General Assistance   | \$ 2,427.80   | \$ 4,065.40   | \$ 2,971.61   | \$ 6,500.00    | \$ 2,429.86   | \$ 5,000.00       | \$ 5,000.00           |                       |                           |
|                                   | Total                | \$792,037.67  | \$837,350.86  | \$943,628.92  | \$1,113,295.90 | \$491,472.89  | \$1,230,515.00    | \$1,203,400.00        | \$0.00                | \$0.00                    |
|                                   |                      |               |               |               |                |               | \$117,219.10      | \$90,104.10           | -\$1,113,295.90       | -\$1,113,295.90           |
|                                   |                      |               |               |               |                |               | 10.53%            | 8.09%                 | -100.00%              | -100.00%                  |
| Police                            | Police               | \$624,184.29  | \$694,053.53  | \$737,817.76  | \$823,140.00   | \$354,969.71  | \$929,940.00      | \$872,350.00          |                       |                           |
|                                   |                      |               |               |               |                |               | \$106,800.00      | \$49,210.00           | -\$823,140.00         | -\$823,140.00             |
|                                   |                      |               |               |               |                |               | 12.97%            | 5.98%                 | -100.00%              | -100.00%                  |
| Public Safety                     | ACO                  | \$5,729.34    | \$8,149.90    | \$6,940.42    | \$7,400.00     | \$4,821.82    | \$7,850.00        | \$7,850.00            |                       |                           |
|                                   | Fire Dept            | \$140,488.58  | \$142,610.07  | \$159,815.73  | \$161,235.00   | \$80,873.98   | \$180,734.00      | \$181,695.00          |                       |                           |
|                                   | EMA                  | \$1,879.58    | \$1,799.54    | \$2,380.40    | \$2,700.00     | \$1,195.09    | \$2,780.00        | \$2,780.00            |                       |                           |
|                                   | Hydrants             | \$151,054.08  | \$151,054.08  | \$151,054.08  | \$157,103.00   | \$62,939.20   | \$227,000.00      | \$227,000.00          |                       |                           |
|                                   | Street Lights        | \$3,232.42    | \$6,554.18    | \$7,168.41    | \$6,000.00     | \$2,315.67    | \$6,000.00        | \$6,000.00            |                       |                           |
|                                   | Traffic Lights       | \$957.38      | \$978.39      | \$2,407.73    | \$2,200.00     | \$1,892.87    | \$2,700.00        | \$2,700.00            |                       |                           |
|                                   | CLC Ambulance        | \$76,322.21   | \$152,925.00  | \$90,765.36   | \$99,027.01    | \$99,027.01   | \$106,280.00      | \$106,280.00          |                       |                           |
|                                   | Total                | \$379,663.59  | \$464,071.16  | \$420,532.13  | \$435,665.01   | \$253,065.64  | \$533,344.00      | \$534,305.00          | \$0.00                | \$0.00                    |
|                                   |                      |               |               |               |                |               | \$97,678.99       | \$98,639.99           | -\$435,665.01         | -\$435,665.01             |
|                                   |                      |               |               |               |                |               | 22.42%            | 22.64%                | -100.00%              | -100.00%                  |
| Public Works                      | Highway Dept         | \$ 414,392.49 | \$ 472,990.08 | \$ 528,169.39 | \$ 718,993.00  | \$ 435,928.49 | \$ 845,860.00     | \$ 817,580.00         |                       |                           |
|                                   | Cemetery Maint.      | \$38,611.61   | \$43,575.55   | \$73,863.07   | \$59,385.00    | \$33,430.34   | \$63,090.00       | \$63,090.00           |                       |                           |
|                                   | Biscay Beach         | \$940.00      | \$738.44      | \$800.00      | \$1,400.00     | \$1,140.00    | \$1,400.00        | \$1,400.00            |                       |                           |
|                                   | Total                | \$ 453,944.10 | \$517,304.07  | \$602,832.46  | \$779,778.00   | \$470,498.83  | \$910,350.00      | \$882,070.00          | \$0.00                | \$0.00                    |
|                                   |                      |               |               |               |                |               | \$130,572.00      | \$102,292.00          | -\$779,778.00         | -\$779,778.00             |
|                                   |                      |               |               |               |                |               | 16.74%            | 13.12%                | -100.00%              | -100.00%                  |
| Community Services/<br>Betterment | Community Services   | \$2,536.09    | \$3,263.46    | \$2,529.05    | \$3,000.00     | \$2,500.00    | \$3,500.00        | \$3,500.00            |                       |                           |
|                                   | Community Betterment | \$63,636.00   | \$78,828.00   | \$86,874.00   | \$72,665.00    | \$72,665.00   | \$88,252.05       | \$88,252.05           |                       |                           |
|                                   | Total                | \$66,172.09   | \$82,091.46   | \$89,403.05   | \$75,665.00    | \$75,165.00   | \$91,752.05       | \$91,752.05           | \$0.00                | \$0.00                    |
|                                   |                      |               |               |               |                |               | \$16,087.05       | \$16,087.05           | -\$75,665.00          | -\$75,665.00              |

| Operating Budget          |                                 | 2022 Actual    | 2023 Actual    | 2024 Actual    | 2025 Budget    | 2025 YTD       | 2026 Dept Request | 2026 Manager Proposal | 2026 Select Board Rec | 2026 Budget Committee Rec |
|---------------------------|---------------------------------|----------------|----------------|----------------|----------------|----------------|-------------------|-----------------------|-----------------------|---------------------------|
|                           |                                 |                |                |                |                |                | 21.26%            | 21.26%                | -100.00%              | -100.00%                  |
| Debt Service              | Road Repair 2022                |                | \$191,132.72   | \$191,132.72   | \$191,130.00   | \$191,132.72   | \$191,130.00      | \$191,130.00          |                       |                           |
|                           | Streetlights                    | \$10,842.28    | \$10,842.28    | \$10,842.28    | \$10,845.00    | \$10,842.28    | \$10,845.00       | \$10,845.00           |                       |                           |
|                           | Total                           | \$10,842.28    | \$201,975.00   | \$201,975.00   | \$201,975.00   | \$201,975.00   | \$201,975.00      | \$201,975.00          | \$0.00                | \$0.00                    |
|                           |                                 |                |                |                |                |                | \$0.00            | \$0.00                | -\$201,975.00         | -\$201,975.00             |
|                           |                                 |                |                |                |                |                | 0.00%             | 0.00%                 | -100.00%              | -100.00%                  |
| Subtotal Operating Budget |                                 | \$2,326,844.02 | \$2,796,846.08 | \$2,996,189.32 | \$3,429,518.91 | \$1,847,147.07 | \$3,897,876.05    | \$3,785,852.05        | \$0.00                | \$0.00                    |
|                           |                                 |                |                |                |                |                | \$468,357.14      | \$356,333.14          | -\$3,429,518.91       | -\$3,429,518.91           |
|                           |                                 |                |                |                |                |                | 13.66%            | 10.39%                | -100.00%              | -100.00%                  |
|                           |                                 |                |                |                |                |                |                   |                       |                       | -100.00%                  |
| Capital Reserve           |                                 | \$467,525.00   | \$484,100.00   | \$515,000.00   | \$630,000.00   | \$630,000.00   | \$903,500.00      | \$751,000.00          |                       |                           |
|                           |                                 |                |                |                |                |                | \$273,500.00      | \$121,000.00          | -\$630,000.00         | -\$630,000.00             |
|                           |                                 |                |                |                |                |                | 43.41%            | 19.21%                | -100.00%              | -100.00%                  |
| Total Town Budget         |                                 | \$2,794,369.02 | \$3,280,946.08 | \$3,511,189.32 | \$4,059,518.91 | \$2,477,147.07 | \$4,801,376.05    | \$4,536,852.05        | \$0.00                | \$0.00                    |
|                           |                                 |                |                |                |                |                | 18.27%            | 11.76%                | -100.00%              | -100.00%                  |
| ADDITIONAL WARRANT ITEMS  |                                 |                |                |                |                |                |                   |                       |                       |                           |
| Provider Agencies         | New Hope for Women              | \$1,325.00     | \$1,325.00     | \$1,589.00     | \$1,589.00     | \$1,589.00     | \$1,925.00        |                       |                       |                           |
|                           | Healthy Kids                    | \$2,200.00     | \$2,200.00     | \$2,200.00     | \$2,200.00     | \$2,200.00     | \$2,200.00        |                       |                       |                           |
|                           | Spectrum Generations            | \$2,662.00     | \$4,820.00     | \$4,820.00     | \$5,061.00     | \$5,061.00     | \$5,314.05        |                       |                       |                           |
|                           | Midcoast Maine Community Action | \$1,320.00     | \$1,320.00     |                |                |                |                   |                       |                       |                           |
|                           | Coastal Kids Preschool          | \$2,000.00     | \$2,000.00     | \$2,000.00     |                |                | \$4,000.00        |                       |                       |                           |
|                           | Historical Society              |                | \$7,500.00     | \$7,500.00     | \$5,000.00     | \$5,000.00     |                   |                       |                       |                           |
|                           | Skidompha Library               | \$33,813.00    | \$33,813.00    | \$33,815.00    | \$33,815.00    | \$33,815.00    | \$33,813.00       |                       |                       |                           |
|                           | LCTV                            | \$11,966.00    | \$17,500.00    | \$19,000.00    | \$20,000.00    | \$20,000.00    | \$20,000.00       |                       |                       |                           |
|                           | CLC YMCA                        |                |                |                |                |                | \$15,000.00       |                       |                       |                           |
|                           | Adult Education Union 74        | \$8,350.00     | \$8,350.00     | \$10,950.00    |                |                |                   |                       |                       |                           |
|                           | Hearty Roots                    |                |                | \$5,000.00     | \$5,000.00     | \$5,000.00     | \$5,000.00        |                       |                       |                           |
|                           | Veggies to Table                |                |                |                |                |                | \$1,200.00        |                       |                       |                           |
|                           | Midcoast Conservancy            |                |                |                |                |                | \$2,000.00        |                       |                       |                           |
|                           |                                 |                |                |                |                |                |                   |                       |                       |                           |
|                           | Total                           | \$63,636.00    | \$78,828.00    | \$86,874.00    | \$72,665.00    | \$72,665.00    | \$88,252.05       |                       |                       |                           |
|                           |                                 |                |                |                |                |                | \$15,587.05       |                       |                       |                           |
|                           |                                 |                | 23.87%         | 10.21%         | -16.36%        |                | 21.45%            |                       |                       |                           |



Fiscal Year 2025-2026  
General Government

| ADMINISTRATION (DEPT 01)                 |                    |                    |                    |                    |                    |                    |                       |  |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--|
|  | 2022 Actual        | 2023 Actual        | 2024 Actual        | 2025 Budget        | 2025 YTD           | 2026 Dept Request  | 2026 Manager Proposal | COMMENTS   |
| <b>EXPENSES</b>                          |                    |                    |                    |                    |                    |                    |                       |  |
| Postage & Mail Services                  |                    |                    |                    |                    |                    |                    |                       |  |
| 10-10 Postage General                    | \$4,305.93         | \$5,373.98         | \$4,740.68         | \$6,250.00         | \$3,080.21         | \$5,960.00         | \$5,960.00            | Additional postage incr Jul '24 to \$0.73. Tax Collector & Treasurer notices must go as certified mail (\$9.64) for liens, foreclosures & delinquent notices, this costs \$675/yr. 52 BMV reports cost \$572/yr. AP/Payroll checks=1,225-1,400 pcs for a total \$957, Election mailings for 2,500 absentee ballots at .96 = \$2,400 (Nov. & June elections). Includes 50% postage lease at \$627/yr. |
| <b>Postage &amp; Mail Services Total</b> | <b>\$4,305.93</b>  | <b>\$5,373.98</b>  | <b>\$4,740.68</b>  | <b>\$6,250.00</b>  | <b>\$3,080.21</b>  | <b>\$5,960.00</b>  | <b>\$5,960.00</b>     |  |
| Public Advertisement                     |                    |                    |                    |                    |                    |                    |                       |  |
| 11-57 Public Notices                     | \$2,737.50         | \$2,880.00         | \$1,505.00         | \$2,500.00         | \$90.00            | \$2,500.00         | \$2,500.00            | Public notices for BOS meetings, public hearings, town meetings & general public announcements.  |
| <b>Public Advertising Total</b>          | <b>\$2,737.50</b>  | <b>\$2,880.00</b>  | <b>\$1,505.00</b>  | <b>\$2,500.00</b>  | <b>\$90.00</b>     | <b>\$2,500.00</b>  | <b>\$2,500.00</b>     |  |
| Equipment Maintenance                    |                    |                    |                    |                    |                    |                    |                       |  |
| 12-10 Office Photocopier                 | \$2,155.65         | \$2,712.29         | \$2,590.90         | \$2,500.00         | \$590.80           | \$2,500.00         | \$2,500.00            | Machine lease 147.70/mo = \$1,772.40, \$45/mo for usage & maintenance. The bill for total paper printed b&w/color counts, arrives at end of year so expended amount isn't reflective of 50% of the year.   |
| 12-15 Computer Maintenance               | \$4,451.61         | \$6,730.68         | \$5,682.35         | \$6,900.00         | \$3,041.74         | \$7,595.00         | \$7,595.00            | Portion of annual IT contract (\$11,220/yr) + 18 hours consultation/professional hours at \$110/hr and gmail services (\$4,488+\$1,980+\$1,128)  |
| <b>Equipment Maintenance Total</b>       | <b>\$6,607.26</b>  | <b>\$9,442.97</b>  | <b>\$8,273.25</b>  | <b>\$9,400.00</b>  | <b>\$3,632.54</b>  | <b>\$10,095.00</b> | <b>\$10,095.00</b>    |  |
| Computer Software                        |                    |                    |                    |                    |                    |                    |                       |  |
| 13-38 Software Licenses                  | \$16,842.11        | \$17,729.80        | \$20,105.00        | \$21,800.00        | \$20,120.08        | \$24,600.00        | \$28,800.00           | Trio Municipal Software \$24,000<br>Firewall renewal \$600/yr<br>ClearGov Capital Budgeting \$4,200  |
| <b>Computer Software Total</b>           | <b>\$16,842.11</b> | <b>\$17,729.80</b> | <b>\$20,105.00</b> | <b>\$21,800.00</b> | <b>\$20,120.08</b> | <b>\$24,600.00</b> | <b>\$28,800.00</b>    |  |



| ADMINISTRATION (DEPT 01)                     |                    |                    |                    |                    |                    |                    |                       |  |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--|
|  | 2022 Actual        | 2023 Actual        | 2024 Actual        | 2025 Budget        | 2025 YTD           | 2026 Dept Request  | 2026 Manager Proposal | COMMENTS   |
| Telephone                                    |                    |                    |                    |                    |                    |                    |                       |  |
| 16-11 Cell Phone                             | \$608.58           | \$1,020.44         | \$479.38           | \$500.00           | \$207.61           | \$500.00           | \$500.00              | Cell phone for Town Manager cost is \$42/month.  |
| 16-12 Landlines                              | \$2,970.21         | \$2,971.70         | \$2,940.72         | \$3,000.00         | \$1,219.10         | \$3,000.00         | \$3,000.00            | Landlines and long distance, bill varies \$240-\$255   |
| <b>Telephone Total</b>                       | <b>\$3,578.79</b>  | <b>\$3,992.14</b>  | <b>\$3,420.10</b>  | <b>\$3,500.00</b>  | <b>\$1,426.71</b>  | <b>\$3,500.00</b>  | <b>\$3,500.00</b>     |  |
| Town Reports                                 |                    |                    |                    |                    |                    |                    |                       |  |
| 19-19 Printing Reports                       | \$2,321.00         | \$2,519.00         | \$2,796.00         | \$2,600.00         |                    | \$2,850.00         | \$3,075.00            | Allows for 300 printed copies of the Annual Town Report & will make available on Town's website. Est 10% increase from 2024  |
| <b>Town Reports Total</b>                    | <b>\$2,321.00</b>  | <b>\$2,519.00</b>  | <b>\$2,796.00</b>  | <b>\$2,600.00</b>  | <b>\$0.00</b>      | <b>\$2,850.00</b>  | <b>\$3,075.00</b>     |  |
| Audit Services                               |                    |                    |                    |                    |                    |                    |                       |  |
| 26-26 Audit - Includes Support               | \$6,600.00         | \$7,400.00         | \$6,800.00         | \$11,000.00        | \$0.00             | \$11,000.00        | \$11,000.00           | Contract with Audit Company RHR Smith for \$11,000 annual fee for fiscal years '24-'26                                       |
| <b>Audit Services Total</b>                  | <b>\$6,600.00</b>  | <b>\$7,400.00</b>  | <b>\$6,800.00</b>  | <b>\$11,000.00</b> | <b>\$0.00</b>      | <b>\$11,000.00</b> | <b>\$11,000.00</b>    |  |
| Recording & Processing Fees                  |                    |                    |                    |                    |                    |                    |                       |  |
| 27-27 Recording Fees                         | \$2,171.00         | \$2,115.00         | \$1,199.50         | \$2,500.00         | \$477.00           | \$2,500.00         | \$1,600.00            | Required filing of deeds, liens, lien releases, foreclosures & other official municipal documents/plans. 3-Yr avg \$1,459.83 |
| <b>Recording &amp; Processing Fees Total</b> | <b>\$2,171.00</b>  | <b>\$2,115.00</b>  | <b>\$1,199.50</b>  | <b>\$2,500.00</b>  | <b>\$477.00</b>    | <b>\$2,500.00</b>  | <b>\$1,600.00</b>     |  |
| Office Supplies                              |                    |                    |                    |                    |                    |                    |                       |  |
| 32-16 Office Supplies General                | \$4,158.15         | \$8,573.13         | \$5,265.75         | \$5,000.00         | \$3,495.87         | \$5,000.00         | \$5,000.00            | Increase costs of general office supplies; staff continues to recycle as many supplies as possible (folders, binders etc.)   |
| <b>Office Supplies Total</b>                 | <b>\$4,158.15</b>  | <b>\$8,573.13</b>  | <b>\$5,265.75</b>  | <b>\$5,000.00</b>  | <b>\$3,495.87</b>  | <b>\$5,000.00</b>  | <b>\$5,000.00</b>     |  |
| Retirement Plan                              |                    |                    |                    |                    |                    |                    |                       |  |
| 38-22 Town Match Retirement                  | \$25,569.27        | \$27,476.76        | \$28,179.57        | \$28,660.00        | \$14,443.23        | \$34,950.00        | \$34,950.00           | Rate determined by ME Pers FY 2026 rate is 10.2%-3 FT Admin Staff & Town Manager   |
| <b>Retirement Plan Total</b>                 | <b>\$25,569.27</b> | <b>\$27,476.76</b> | <b>\$28,179.57</b> | <b>\$28,660.00</b> | <b>\$14,443.23</b> | <b>\$34,950.00</b> | <b>\$34,950.00</b>    |  |

| ADMINISTRATION (DEPT 01)                   |                    |                    |                    |                    |                    |                     |                       |  |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|-----------------------|--|
|  | 2022 Actual        | 2023 Actual        | 2024 Actual        | 2025 Budget        | 2025 YTD           | 2026 Dept Request   | 2026 Manager Proposal | COMMENTS   |
| Employees Health Insurance                 |                    |                    |                    |                    |                    |                     |                       |  |
| 40-40 Employee Health Insurance            | \$70,215.54        | \$73,477.65        | \$85,660.95        | \$81,500.00        | \$36,024.98        | \$127,315.00        | \$99,820.00           | Maine Municipal Health Trust voted a 9% increase in premiums for the '25 calendar year, estimating a 4.5incr for Jan '26.<br>Employee Only-\$13,337.12<br>Employee w/Children-\$28,424.07<br>Employee/Spouse/Family -\$34,325.82<br>Group I Employees: \$34,325.82 x 2<br>Group II Employees: \$31,325.82 x 2<br>Line item includes HRA account.<br>Budgeted Amt is higher due to staff ability to sign up for health insurance. |
| <b>Health Insurance Total</b>              | <b>\$70,215.54</b> | <b>\$73,477.65</b> | <b>\$85,660.95</b> | <b>\$81,500.00</b> | <b>\$36,024.98</b> | <b>\$127,315.00</b> | <b>\$99,820.00</b>    |  |
| Workers Comp Insurance                     |                    |                    |                    |                    |                    |                     |                       |  |
| 41-41 Workers Comp Insurance               | \$1,109.00         | \$636.99           | \$1,845.21         | \$1,273.00         | \$95.39            | \$835.00            | \$835.00              | Maine Municipal Insurances is not projecting any increase for worker comp. Contribution rate .27% of total payroll for office employees & .24% for Town Mgr.   |
| <b>Workers Comp Insurance Total</b>        | <b>\$1,109.00</b>  | <b>\$636.99</b>    | <b>\$1,845.21</b>  | <b>\$1,273.00</b>  | <b>\$95.39</b>     | <b>\$835.00</b>     | <b>\$835.00</b>       |  |
| Unemployment Compensation                  |                    |                    |                    |                    |                    |                     |                       |  |
| 42-42 Unemployment Comp                    | \$613.81           | \$401.26           | \$741.45           | \$750.00           | \$424.80           | \$750.00            | \$750.00              |  |
| <b>Unemployment Compensation Total</b>     | <b>\$613.81</b>    | <b>\$401.26</b>    | <b>\$741.45</b>    | <b>\$750.00</b>    | <b>\$424.80</b>    | <b>\$750.00</b>     | <b>\$750.00</b>       |  |
| Travel & Meeting Expenses                  |                    |                    |                    |                    |                    |                     |                       |  |
| 60-60 Town Manager                         | \$333.73           | \$940.13           | \$1,780.48         | \$3,750.00         | \$2,836.85         | \$3,750.00          | \$3,750.00            | <b>ICMA \$2,250</b><br><b>MTCMA \$750</b><br><b>Misc Mileage \$750 (MSCA, MCMA, Committee/Board travel, local trips)</b>   |
| 60-61 Staff                                | \$217.30           | \$368.76           | \$1,079.91         | \$750.00           | \$45.59            | \$750.00            | \$2,500.00            | Support staff to attend training.<br>Encourage staff to become certified in their positions to bring the best service to the town & lowers insurance costs.  |
| <b>Travel &amp; Meeting Expenses Total</b> | <b>\$551.03</b>    | <b>\$1,308.89</b>  | <b>\$2,860.39</b>  | <b>\$4,500.00</b>  | <b>\$2,882.44</b>  | <b>\$4,500.00</b>   | <b>\$6,250.00</b>     |  |
| Membership Fees & Dues                     |                    |                    |                    |                    |                    |                     |                       |  |

| ADMINISTRATION (DEPT 01)                |                   |                   |                    |                    |                   |                    |                       |   |
|---|-------------------|-------------------|--------------------|--------------------|-------------------|--------------------|-----------------------|---|
|   | 2022 Actual       | 2023 Actual       | 2024 Actual        | 2025 Budget        | 2025 YTD          | 2026 Dept Request  | 2026 Manager Proposal | COMMENTS  |
| 61-61 Membership Fees & Dues            | \$9,295.15        | \$8,862.45        | \$10,686.70        | \$12,250.00        | \$7,170.09        | \$10,430.00        | \$10,430.00           | ICMA Membership=\$785,<br>Maine Town Management Assoc.-\$175,<br>Midcoast Mgrs Assoc.-\$25,<br>Constant Contact (email list) \$600,<br>Maine Municipal Association-\$4,650<br>Maine Town Clerks Assoc.-\$120,<br>Tax Collector/Treasurer Assoc-\$120,<br>General Assistance Coalition-\$90.<br>Maine Service Center Coalition \$600,<br>Midcoast Economic Development District<br>\$3,686<br>Amazon Prime \$180 |
| <b>Membership Fees &amp; Dues Total</b> | <b>\$9,295.15</b> | <b>\$8,862.45</b> | <b>\$10,686.70</b> | <b>\$12,250.00</b> | <b>\$7,170.09</b> | <b>\$10,430.00</b> | <b>\$10,430.00</b>    |   |

| ADMINISTRATION (DEPT 01)                       |                   |                   |                   |                    |                    |                    |                       |  |
|--|-------------------|-------------------|-------------------|--------------------|--------------------|--------------------|-----------------------|--|
|  | 2022 Actual       | 2023 Actual       | 2024 Actual       | 2025 Budget        | 2025 YTD           | 2026 Dept Request  | 2026 Manager Proposal | COMMENTS   |
| Training & Education Material                  |                   |                   |                   |                    |                    |                    |                       |  |
| 62-62 Meeting (Staff Training)                 | \$413.00          | \$1,321.35        | \$1,862.96        | \$2,150.00         | \$133.18           | \$2,570.00         | \$2,850.00            | Mandatory trainings/continuing education for Tax Collector, Treasurer & Town Clerk as well as Selectboard classes. Allows for 3 staff trainings for each Deputy Clerk, Clerk, Tax Collector & Treasurer as well as 3 Selectboard member trainings. Typical classes are \$85-\$110 per class.<br>Town Manager Training/Education: ICMA (2 events) \$1,200, MTCMA (3 events) \$450 |
| <b>Training &amp; Education Material Total</b> | <b>\$413.00</b>   | <b>\$1,321.35</b> | <b>\$1,862.96</b> | <b>\$2,150.00</b>  | <b>\$133.18</b>    | <b>\$2,570.00</b>  | <b>\$2,850.00</b>     |  |
| Miscellaneous Expenses                         |                   |                   |                   |                    |                    |                    |                       |  |
| 70-10 Tech Support                             | \$3,125.70        | \$4,311.27        | \$4,929.72        | \$20,550.00        | \$16,299.00        | \$28,350.00        | \$22,050.00           | Programming costs for ballots \$750<br><b>LCTV Meeting Broadcast \$5,000</b><br>LCTV Annual Town Meeting \$100<br><b>LCTV Qtrly Dama/Newca SB \$200</b><br>Website Rebuild/Maintenance Fee \$21,000  |
| 70-70 Election Workers                         | \$1,290.13        | \$1,411.85        | \$1,849.07        | \$1,450.00         | \$686.52           | \$1,640.00         | \$1,615.00            | Minimum wage increase to \$14.65 as of 1/1/25. Budgeting for 2 elections-\$640.00/ea. This covers moderator expenses for the Annual Town Meeting (\$100) or any Special Town Meetings (\$25) that occur during the year. Typical election will consist of approx 50 hours for 11 ballot clerks, not including office staff; this covers 7:45am-10pm.                             |
| 70-71 Ballots                                  | \$300.00          | \$226.42          | \$830.46          | \$300.00           | \$0.00             | \$950.00           | \$950.00              | Printing & shipping of Municipal Ballots .30/per ballot type, this is municipal ballots ONLY. Per ESS no increase in printing but shipping is unknown at this time. State & Federal provide us ballots for their elections. This line included the cost of tabulator rental - \$450 annual from ESS 3-yr avg 452.29  |
| 70-72 Meals for Election Workers               | \$102.39          | \$600.97          | \$706.87          | \$700.00           | \$331.81           | \$750.00           | \$700.00              | Provide meals for election workers to include lunch, snacks, & drinks. This fiscal year's allocated budgeted has already surpassed expectation & there is still one more election during this fiscal year (June ATM). Increased to cover the increasing cost of food & supplies needed   |
| <b>Miscellaneous Expenses Total</b>            | <b>\$4,818.22</b> | <b>\$6,550.51</b> | <b>\$8,316.12</b> | <b>\$23,000.00</b> | <b>\$17,317.33</b> | <b>\$31,690.00</b> | <b>\$25,315.00</b>    |  |

| ADMINISTRATION (DEPT 01)            |                     |                     |                     |                     |                                   |                     |                       |  |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------------------|---------------------|-----------------------|--|
|                                     | 2022 Actual         | 2023 Actual         | 2024 Actual         | 2025 Budget         | 2025 YTD                          | 2026 Dept Request   | 2026 Manager Proposal | COMMENTS   |
| Overtime Pay                        |                     |                     |                     |                     |                                   |                     |                       |  |
| 80-53 Staff Overtime                | \$556.22            | \$375.76            | \$48.40             | \$800.00            | \$16.74                           | \$800.00            | \$800.00              | Cover elections,night meetings, School budgets, etc. \$790 allows for 20 total hours overtime throughout year. 3-yr avg \$775.97   |
| <b>Overtime Pay Total</b>           | <b>\$556.22</b>     | <b>\$375.76</b>     | <b>\$48.40</b>      | <b>\$800.00</b>     | <b>\$16.74</b>                    | <b>\$800.00</b>     | <b>\$800.00</b>       |  |
| FICA & Medicare                     |                     |                     |                     |                     |                                   |                     |                       |  |
| 81-88 FICA                          | \$19,999.29         | \$21,103.02         | \$22,450.75         | \$24,157.55         | \$11,890.69                       | \$26,170.00         | \$26,205.00           | FICA/Med Cost at full 7.65% (1.45%-Med & 6.2%-FICA)  |
| <b>FICA &amp; Medicare Total</b>    | <b>\$19,999.29</b>  | <b>\$21,103.02</b>  | <b>\$22,450.75</b>  | <b>\$24,157.55</b>  | <b>\$11,890.69</b>                | <b>\$26,170.00</b>  | <b>\$26,205.00</b>    |  |
| Payroll                             |                     |                     |                     |                     |                                   |                     |                       |  |
| 90-50 Town Manager                  | \$82,328.91         | \$95,000.10         | \$99,444.80         | \$102,630.00        | \$51,313.47                       | \$105,000.00        | \$105,000.00          | Contract Extended 2025-2028  |
| 90-51 Town Clerk                    | \$50,805.70         | \$51,404.90         | \$55,397.09         | \$57,150.00         | \$29,445.18                       | \$59,065.00         | \$59,065.00           | January - COLA Increase est 3%   |
| 90-52 Treasurer                     | \$59,440.20         | \$64,226.30         | \$67,953.60         | \$70,135.00         | \$37,768.03                       | \$72,245.00         | \$72,245.00           |  |
| 90-53 Tax Collector                 | \$53,945.00         | \$40,311.38         | \$46,862.45         | \$48,355.00         | \$23,873.34                       | \$54,890.00         | \$54,890.00           |  |
| 90-68 Administrative Asst           | -                   | \$11,991.60         | \$10,980.70         | \$20,880.00         | \$6,761.95                        | \$23,925.00         | \$23,925.00           | Part Time office assistant/deputy clerk, 20hrs/week plus time to cover shifts for staff that are out.  |
| 90-74 Select Board Secretary        | \$3,564.00          | \$3,129.92          | \$3,197.28          | \$4,385.00          | \$1,016.55                        | \$4,450.00          | \$4,450.00            | Recording secretary costs to attend SB mtgs for purpose of taking & transcribing minutes. Average 4.5 hrs per meeting with SB (140 hrs) plus an estimated 60 hours for other committees. |
| 90-91 Select Board                  | \$7,500.00          | \$6,750.00          | \$7,500.00          | \$7,500.00          | \$3,750.00                        | \$7,500.00          | \$8,000.00            | Stipend \$1,500/member per year, approximately \$50.00/mtg, \$500 add'l stipend for chairperson  |
| 90-92 School Board                  | \$1,815.00          | \$660.00            | \$990.00            | \$1,500.00          | \$750.00                          | \$0.00              | \$0.00                | Secondary is now part of GSB RSU Formation - no longer the Town's entity.  |
| 90-93 Health Officer                | \$200.00            | \$100.00            | \$100.00            | \$1,000.00          | \$500.00                          | \$1,000.00          | \$1,000.00            | Stipend - monitor in the future to determine if hourly is necessary.   |
| 90-96 Payroll Liabilities           |                     |                     |                     | \$12,540.00         |                                   | \$13,220.00         | \$13,200.00           | Merit, Certification, & Longevity Increases as well as Paid Family Medical Leave contribution, Employee Reimbursements   |
| <b>Payroll Total</b>                | <b>\$259,598.81</b> | <b>\$273,574.20</b> | <b>\$292,425.92</b> | <b>\$326,075.00</b> | <b>\$155,178.52</b>               | <b>\$341,295.00</b> | <b>\$341,775.00</b>   |  |
| <b>Total Administration Expense</b> | <b>\$442,061.08</b> | <b>\$475,114.86</b> | <b>\$509,183.70</b> | <b>\$569,665.55</b> | <b>\$277,899.80</b>               | <b>\$649,310.00</b> | <b>\$621,510.00</b>   |  |
|                                     |                     |                     |                     |                     |                                   |                     |                       |  |
|                                     |                     |                     |                     |                     | <b>Expenses Increase/Decrease</b> | \$79,644.45         | \$51,844.45           |  |
|                                     |                     |                     |                     |                     |                                   | 13.98%              | 9.10%                 |  |
|                                     |                     |                     |                     |                     |                                   |                     |                       |  |

| ADMINISTRATION (DEPT 01)                  |                     |                     |                     |                                   |                     |                     |                       |  |
|---|---------------------|---------------------|---------------------|-----------------------------------|---------------------|---------------------|-----------------------|--|
|   | 2022 Actual         | 2023 Actual         | 2024 Actual         | 2025 Budget                       | 2025 YTD            | 2026 Dept Request   | 2026 Manager Proposal | COMMENTS   |
| REVENUES                                  | 2022 Actual         | 2023 Actual         | 2024 Actual         | 2025 Budget                       | 2025 YTD            | 2026 Dept Request   | 2026 Manager Proposal | COMMENTS   |
| (01) All Vital Fees                       | \$5,553.60          | \$6,519.40          | \$5,681.00          | \$6,000.00                        | \$3,818.80          | \$6,000.00          | \$6,000.00            |  |
| (01) Clerk Fees                           | \$1,745.61          | \$1,775.38          | \$1,290.52          | \$1,750.00                        | \$763.40            | \$1,500.00          | \$1,500.00            |  |
| (01) Charges for Services (Franchise Fee) | \$21,794.18         | \$21,975.03         | \$21,909.93         | \$20,000.00                       | \$10,859.80         | \$21,000.00         | \$21,000.00           |  |
| (01) Reimbursements                       | \$2,676.00          | \$2,637.25          | \$1,631.00          | \$2,600.00                        | \$2,359.65          | \$2,600.00          | \$2,600.00            |  |
| (01) Tax Lien Fees                        | \$5,483.65          | \$3,680.56          | \$2,265.37          | \$4,500.00                        | \$1,296.47          | \$2,000.00          | \$2,000.00            |  |
| (01) Interest on Taxes and Liens          | \$28,428.98         | \$14,251.70         | \$13,239.62         | \$15,000.00                       | \$5,502.86          | \$10,000.00         | \$10,000.00           |  |
| (01) Liquor License Application Fees      | \$360.00            | \$325.00            | \$370.00            | \$300.00                          | \$245.00            | \$300.00            | \$300.00              |  |
| (01) Interest on Accounts                 | \$14,060.35         | \$48,311.71         | \$472,580.07        | \$50,000.00                       | \$113,688.14        | \$50,000.00         | \$50,000.00           |  |
| (01) Motor Vehicle Agent Fees             | \$10,700.00         | \$11,231.00         | \$11,273.00         | \$10,500.00                       | \$6,119.00          | \$11,000.00         | \$11,000.00           |  |
| (01) RV Agent Fees                        | \$516.00            | \$455.50            | \$544.25            | \$450.00                          | \$270.25            | \$500.00            | \$500.00              |  |
| (01) Payment in Lieu of Taxes             | \$5,690.44          | \$5,923.28          | \$6,380.74          | \$5,000.00                        |                     | \$45,000.00         | \$0.00                | Send PILOT request to tax exempt property owners in 2026 representing their share of municipal services. Negotiate PILOT payments. |
| (01) Gas Tax Reimbursement                |                     | \$958.05            | \$1,846.86          | \$1,750.00                        |                     | \$1,750.00          | \$1,750.00            |  |
| (01) Snowmobile                           | \$297.00            | \$350.86            | \$297.90            | \$250.00                          |                     | \$300.00            | \$300.00              |  |
| Undesignated Fund Balance                 |                     |                     |                     |                                   |                     | \$5,000.00          | \$5,000.00            | Website Build Fee (FY 27 final)  |
| Property Taxes                            | \$344,755.27        | \$356,720.14        | -\$30,126.56        | \$451,565.55                      | \$132,976.43        | \$492,360.00        | \$509,560.00          |  |
| <b>Total Administration Revenue</b>       | <b>\$442,061.08</b> | <b>\$475,114.86</b> | <b>\$509,183.70</b> | <b>\$569,665.55</b>               | <b>\$277,899.80</b> | <b>\$649,310.00</b> | <b>\$621,510.00</b>   |  |
|   |                     |                     |                     | <b>Revenues Increase/Decrease</b> |                     | \$79,644.45         | \$51,844.45           |  |
|   |                     |                     |                     |                                   |                     | 13.98%              | 9.10%                 |  |

| ASSESSING (DEPT 02)                      |                 |                   |                   |                   |                 |                   |                       |  |
|--|-----------------|-------------------|-------------------|-------------------|-----------------|-------------------|-----------------------|--|
|  | 2022 Actual     | 2023 Actual       | 2024 Actual       | 2025 Budget       | 2025 YTD        | 2026 Dept Request | 2026 Manager Proposal | COMMENTS   |
| <b>EXPENSES</b>                          |                 |                   |                   |                   |                 |                   |                       |  |
| Postage & Mail Services                  |                 |                   |                   |                   |                 |                   |                       |  |
| 10-10 Postage General                    | \$387.89        | \$372.16          | \$19.77           | \$450.00          | \$173.82        | \$450.00          | \$450.00              | General postage costs for inserts for Tax Bill, Notices of reviewing of property, updating office records per State statute. |
| <b>Postage &amp; Mail Services Total</b> | <b>\$387.89</b> | <b>\$372.16</b>   | <b>\$19.77</b>    | <b>\$450.00</b>   | <b>\$173.82</b> | <b>\$450.00</b>   | <b>\$450.00</b>       |  |
| Equipment Maintenance                    |                 |                   |                   |                   |                 |                   |                       |  |
| 12-15 Computer Maintenance               | \$432.98        | \$678.52          | \$518.06          | \$865.00          | \$320.11        | \$850.00          | \$850.00              | Portion of annual IT contract (\$11,220/yr) + 3 hours consultation/professional hours at \$110/hr (\$448.80+330+86.40)       |
| <b>Equipment Maintenance Total</b>       | <b>\$432.98</b> | <b>\$678.52</b>   | <b>\$518.06</b>   | <b>\$865.00</b>   | <b>\$320.11</b> | <b>\$850.00</b>   | <b>\$850.00</b>       |  |
| Map Revisions                            |                 |                   |                   |                   |                 |                   |                       |  |
| 15-15 Drafting Expenses                  |                 | \$1,506.00        | \$1,068.57        | \$2,000.00        | \$954.67        | \$1,200.00        | \$1,200.00            | Large maps in front office, allows for updates, and additional maps; integrate TRIO data to GIS platform.                    |
| <b>Map Revisions Total</b>               | <b>\$0.00</b>   | <b>\$1,506.00</b> | <b>\$1,068.57</b> | <b>\$2,000.00</b> | <b>\$954.67</b> | <b>\$1,200.00</b> | <b>\$1,200.00</b>     |  |
| Printing & Binding                       |                 |                   |                   |                   |                 |                   |                       |  |
| 17-20 Printing & Binding Expenses        |                 |                   |                   | \$100.00          |                 | \$100.00          | \$100.00              | Commitment Book  |
| <b>Printing &amp; Binding Total</b>      | <b>\$0.00</b>   | <b>\$0.00</b>     | <b>\$0.00</b>     | <b>\$100.00</b>   | <b>\$0.00</b>   | <b>\$100.00</b>   | <b>\$100.00</b>       |  |
| Office Supplies                          |                 |                   |                   |                   |                 |                   |                       |  |
| 32-16 Office Supplies General            |                 | \$41.42           | \$70.68           | \$150.00          |                 | \$150.00          | \$150.00              | Paper, envelopes for mailings, miscellaneous office necessities.   |
| <b>Office Supplies Total</b>             | <b>\$0.00</b>   | <b>\$41.42</b>    | <b>\$70.68</b>    | <b>\$150.00</b>   | <b>\$0.00</b>   | <b>\$150.00</b>   | <b>\$150.00</b>       |  |
| Retirement Plan                          |                 |                   |                   |                   |                 |                   |                       |  |
| 38-22 Town Match Retirement              |                 |                   | \$0.00            | \$0.00            | \$0.00          | \$0.00            | \$0.00                | Not eligible for retirement benefits.  |
| <b>Retirement Plan Total</b>             | <b>\$0.00</b>   | <b>\$0.00</b>     | <b>\$0.00</b>     | <b>\$0.00</b>     | <b>\$0.00</b>   | <b>\$0.00</b>     | <b>\$0.00</b>         |  |

[illegible]



| PLANNING & DEVELOPMENT (DEPT 03)         |                   |                   |                   |                    |                 |                   |                       |   |
|--|-------------------|-------------------|-------------------|--------------------|-----------------|-------------------|-----------------------|---|
|  | 2022 Actual       | 2023 Actual       | 2024 Actual       | 2025 Budget        | 2025 YTD        | 2026 Dept Request | 2026 Manager Proposal | COMMENTS  |
| <b>EXPENSES</b>                          |                   |                   |                   |                    |                 |                   |                       |   |
| Miscellaneous Expense                    |                   |                   |                   |                    |                 |                   |                       |   |
| 01-99 Misc Expense                       |                   |                   | \$2,500.00        | \$12,500.00        | \$0.00          | \$0.00            | \$0.00                | Previously used for Comp Plan website and strategic planning software. See computer software line.  |
| <b>Miscellaneous Expense Total</b>       | <b>\$0.00</b>     | <b>\$0.00</b>     | <b>\$2,500.00</b> | <b>\$12,500.00</b> | <b>\$0.00</b>   | <b>\$0.00</b>     | <b>\$0.00</b>         |   |
| Postage & Mail                           |                   |                   |                   |                    |                 |                   |                       |   |
| 10-10 Postage General                    | \$114.11          | \$350.46          | \$1.20            | \$200.00           | \$25.65         | \$1,000.00        | \$1,000.00            | The Ordinance requires the Planning Board to mail notices of requests for public hearings via certified mail (currently \$9.64 per piece of mail). The fee schedule does not currently have a way to recoup the full cost of sending these notices.<br>\$800 EDDM - 2 mailings annual   |
| <b>Postage &amp; Mail Services Total</b> | <b>\$114.11</b>   | <b>\$350.46</b>   | <b>\$1.20</b>     | <b>\$200.00</b>    | <b>\$25.65</b>  | <b>\$1,000.00</b> | <b>\$1,000.00</b>     |   |
| Public Advertising                       |                   |                   |                   |                    |                 |                   |                       |   |
| 11-57 Public Notices                     | \$2,265.50        | \$1,835.00        | \$1,010.00        | \$1,000.00         | \$410.00        | \$900.00          | \$900.00              | Planning to pursue additional Ordinance amendments in FY 2026 that would require the Town to pay for the cost of advertising required public hearings. Ads have increased to approximately \$120/ad in the Lincoln County News. Advertising costs for Planning Board projects are paid for by the applicants, however (per fee schedule). |
| <b>Public Advertising Total</b>          | <b>\$2,265.50</b> | <b>\$1,835.00</b> | <b>\$1,010.00</b> | <b>\$1,000.00</b>  | <b>\$410.00</b> | <b>\$900.00</b>   | <b>\$900.00</b>       |   |
| Equipment Maintenance                    |                   |                   |                   |                    |                 |                   |                       |   |
| 12-15 Computer Maintenance               | \$179.20          | \$940.27          | \$1,292.89        | \$1,625.00         | \$647.43        | \$1,625.00        | \$1,625.00            | Portion of annual IT contract (\$11,220/yr) + 3 hours consultation/professional hours at \$110/hr + Google mail platform. (\$1,122+\$330+\$172.80)  |
| <b>Equipment Maintenance Total</b>       | <b>\$179.20</b>   | <b>\$940.27</b>   | <b>\$1,292.89</b> | <b>\$1,625.00</b>  | <b>\$647.43</b> | <b>\$1,625.00</b> | <b>\$1,625.00</b>     |   |

| PLANNING & DEVELOPMENT (DEPT 03)                 |                 |                   |                   |                   |                   |                    |                       |  |
|--|-----------------|-------------------|-------------------|-------------------|-------------------|--------------------|-----------------------|--|
|  | 2022 Actual     | 2023 Actual       | 2024 Actual       | 2025 Budget       | 2025 YTD          | 2026 Dept Request  | 2026 Manager Proposal | COMMENTS   |
| Computer Software                                |                 |                   |                   |                   |                   |                    |                       |  |
| 13-38 Computer Software                          |                 |                   |                   |                   | \$2,750.00        | \$12,905.00        | \$5,905.00            | Previously stated in Misc budget line.<br>\$5,665 Strategic Planning Software<br>\$240 Adobe PDF Pro<br>\$7,000 GIS  |
| <b>Computer Software Total</b>                   | <b>\$0.00</b>   | <b>\$0.00</b>     | <b>\$0.00</b>     | <b>\$0.00</b>     | <b>\$2,750.00</b> | <b>\$12,905.00</b> | <b>\$5,905.00</b>     |  |
| Map Revisions                                    |                 |                   |                   |                   |                   |                    |                       |  |
| 15-15 Drafting Expenses                          |                 | \$1,250.00        | \$0.00            | \$2,500.00        | \$0.00            | \$2,500.00         | \$2,500.00            | Land Use Maps, Zoning Maps   |
| <b>Map Revisions Total</b>                       | <b>\$0.00</b>   | <b>\$1,250.00</b> | <b>\$0.00</b>     | <b>\$2,500.00</b> | <b>\$0.00</b>     | <b>\$2,500.00</b>  | <b>\$2,500.00</b>     |  |
| Telephone  |                 |                   |                   |                   |                   |                    |                       |  |
| 16-11 Cell Phone                                 | \$50.00         |                   | \$0.00            | \$120.00          | \$0.00            | \$0.00             | \$0.00                |  |
| <b>Telephone Total</b>                           | <b>\$50.00</b>  | <b>\$0.00</b>     | <b>\$0.00</b>     | <b>\$120.00</b>   | <b>\$0.00</b>     | <b>\$0.00</b>      | <b>\$0.00</b>         |  |
| Equipment, Tools, & Supplies                     |                 |                   |                   |                   |                   |                    |                       |  |
| 21-14 General Equipment                          |                 |                   | \$0.00            | \$500.00          | \$0.00            | \$400.00           | \$400.00              |  |
| <b>Equipment, Tools, &amp; Supplies Total</b>    | <b>\$0.00</b>   | <b>\$0.00</b>     | <b>\$0.00</b>     | <b>\$500.00</b>   | <b>\$0.00</b>     | <b>\$400.00</b>    | <b>\$400.00</b>       |  |
| Vehicle Insurance & Maintenance                  |                 |                   |                   |                   |                   |                    |                       |  |
| 30-11 Mileage Expense                            | \$142.40        | \$1,152.00        | \$1,331.52        | \$1,200.00        | \$0.00            | \$1,500.00         | \$1,500.00            | Reimbursal of CEO, Planner, Consultant/Contractors for use of personal vehicles for attending meetings, site visits, inspections, and other work related uses. |
| <b>Vehicle Insurance &amp; Maintenance Total</b> | <b>\$142.40</b> | <b>\$1,152.00</b> | <b>\$1,331.52</b> | <b>\$1,200.00</b> | <b>\$0.00</b>     | <b>\$1,500.00</b>  | <b>\$1,500.00</b>     |  |
| Office Supplies                                  |                 |                   |                   |                   |                   |                    |                       |  |
| 32-16 Office Supplies                            | \$26.00         | \$1,808.73        | \$355.20          | \$750.00          | \$239.88          | \$500.00           | \$500.00              |  |
| <b>Office Supplies Total</b>                     | <b>\$26.00</b>  | <b>\$1,808.73</b> | <b>\$355.20</b>   | <b>\$750.00</b>   | <b>\$239.88</b>   | <b>\$500.00</b>    | <b>\$500.00</b>       |  |
| Retirement Plan                                  |                 |                   |                   |                   |                   |                    |                       | Retirement rate determined by  |
| 38-22 Town Match Retirement                      |                 | \$5,387.85        | \$7,061.52        | \$7,665.00        | \$3,840.44        | \$8,120.00         | \$8,120.00            | MainePers, FY26 is 10.2%   |
| <b>Retirement Plan Total</b>                     | <b>\$0.00</b>   | <b>\$5,387.85</b> | <b>\$7,061.52</b> | <b>\$7,665.00</b> | <b>\$3,840.44</b> | <b>\$8,120.00</b>  | <b>\$8,120.00</b>     |  |
| Insurances                                       |                 |                   |                   |                   |                   |                    |                       |  |

| PLANNING & DEVELOPMENT (DEPT 03) |             |             |             |             |            |                   |                       |   |
|----------------------------------|-------------|-------------|-------------|-------------|------------|-------------------|-----------------------|---|
|                                  | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Budget | 2025 YTD   | 2026 Dept Request | 2026 Manager Proposal | COMMENTS  |
| 40-40 Health Insurance           |             | \$4,282.64  | \$13,513.14 | \$13,050.00 | \$5,740.90 | \$13,340.00       | \$13,340.00           | Maine Municipal Health Trust voted a 9% increase in premiums for the '25 calendar year, estimating a 4.5incr for Jan '26. Employee Only-\$13,337.12 Employee w/Children-\$28,424.07 Employee/Spouse/Family Coverage-\$34,325.82. Group I Employees: \$34,325.82 x 1 |
| 41-41 Workers Compensation       |             | \$479.61    | \$1,845.21  | \$1,273.00  | \$31.80    | \$295.00          | \$295.00              | Contribution rate .24 of total payroll for econ development/planning employees.   |
| 42-42 Unemployment               |             |             | \$57.18     |             | \$169.92   |                   |                       |   |
|                                  | \$0.00      | \$4,762.25  | \$15,415.53 | \$14,323.00 | \$5,942.62 | \$13,635.00       | \$13,635.00           |   |

| PLANNING & DEVELOPMENT (DEPT 03)      |                   |                   |                   |                   |                   |                    |                       |  |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|-----------------------|--|
|                                       | 2022 Actual       | 2023 Actual       | 2024 Actual       | 2025 Budget       | 2025 YTD          | 2026 Dept Request  | 2026 Manager Proposal | COMMENTS   |
| Training & Education                  |                   |                   |                   |                   |                   |                    |                       |  |
| 62-70 Code Enforcement Officer        |                   | \$630.50          | \$0.00            | \$1,510.00        | \$0.00            | \$2,000.00         | \$1,500.00            | To attend state required trainings. MBOIA (includes registration and hotel)  |
| 62-62 Planner Training                |                   |                   | \$2,061.53        | \$1,550.00        | \$0.00            | \$2,000.00         | \$2,000.00            | This amount reflects the cost to attend the Northern New England Planning Conference (\$500 includes registration & hotel), \$1400 for American Planning Association dues/conference, and \$100 for misc. MMA trainings as they arise. |
| 62-80 Board of Appeals Training       |                   |                   | \$0.00            | \$200.00          | \$0.00            | \$250.00           | \$200.00              | Typically MMA hosts board trainings two rounds per year. Options for remote generally available.   |
| 62-94 Planning Board Training         | \$75.00           | \$95.00           | \$0.00            | \$200.00          | \$0.00            | \$250.00           | \$200.00              | Same training available as for Board of Appeals. More tailored training available via town attorney or 3rd party.  |
| 62-95 Comp Plan Support               |                   |                   | \$0.00            | \$2,500.00        | \$0.00            | \$15,000.00        | \$15,000.00           | Hired support (Island Fellow) to begin implementation of the comp plan and strategic planning within town departments.   |
| <b>Training &amp; Education Total</b> | <b>\$75.00</b>    | <b>\$725.50</b>   | <b>\$2,061.53</b> | <b>\$5,960.00</b> | <b>\$0.00</b>     | <b>\$19,500.00</b> | <b>\$18,900.00</b>    |  |
| Miscellaneous Expense                 |                   |                   |                   |                   |                   |                    |                       |  |
| 70-10 Tech Support                    |                   | \$1,700.00        | \$900.00          | \$1,200.00        | \$700.00          | \$1,400.00         | \$1,400.00            | Contract with LCTV to provide AV services at Planning Board meetings \$100/mtg   |
| <b>Miscellaneous Expense Total</b>    | <b>\$0.00</b>     | <b>\$1,700.00</b> | <b>\$900.00</b>   | <b>\$1,200.00</b> | <b>\$700.00</b>   | <b>\$1,400.00</b>  | <b>\$1,400.00</b>     |  |
| FICA & Medicare                       |                   |                   |                   |                   |                   |                    |                       |  |
| 81-88 FICA                            | \$1,430.77        | \$6,090.89        | \$7,828.15        | \$9,172.35        | \$3,752.50        | \$9,400.00         | \$9,400.00            | 7.65% of total payroll.  |
| <b>FICA &amp; Medicare Total</b>      | <b>\$1,430.77</b> | <b>\$6,090.89</b> | <b>\$7,828.15</b> | <b>\$9,172.35</b> | <b>\$3,752.50</b> | <b>\$9,400.00</b>  | <b>\$9,400.00</b>     |  |
| Payroll                               |                   |                   |                   |                   |                   |                    |                       |  |
| 90-59 Planner                         | \$52,687.47       | \$30,092.96       | \$58,637.27       | \$77,400.00       | \$38,792.26       | \$79,615.00        | \$79,615.00           | Interlocal Agreement w/Town of Newcastle to share Planner services. 20 hrs/wk or 1040 hrs/yr.  |
| 90-70 Code Enforcement Officer        | \$29,778.68       | \$21,797.50       | \$26,929.17       | \$34,075.00       | \$4,849.97        | \$30,705.00        | \$30,705.00           | PT CEO/LPI/AO Est 20 hrs/wk  |
| 90-71 Deputy Code Enforcement Officer | \$1,068.00        | \$1,941.64        |                   |                   | \$0.00            | \$0.00             | \$0.00                |  |

| PLANNING & DEVELOPMENT (DEPT 03)                |                    |                    |                     |                                   |                    |                     |                       |  |
|---|--------------------|--------------------|---------------------|-----------------------------------|--------------------|---------------------|-----------------------|--|
|   | 2022 Actual        | 2023 Actual        | 2024 Actual         | 2025 Budget                       | 2025 YTD           | 2026 Dept Request   | 2026 Manager Proposal | COMMENTS   |
| 90-72 Planning Board Secretary                  | \$1,068.00         | \$1,941.64         | \$1,114.76          | \$1,700.00                        | \$469.70           | \$1,720.00          | \$1,720.00            | Recording secretary costs to attend Planning Board meetings for purpose of taking & transcribing minutes. Average hours are 5 per meeting with PB & transcription. Additional ordinance revisions will require public hearings and possible additional meetings. Estimating 80 hours per year. |
| 90-73 Board of Appeals Secretary                |                    |                    |                     | \$125.00                          | \$0.00             | \$125.00            | \$125.00              | Allows for 1 meeting if necessary  |
| 90-94 Planning Board                            | \$2,800.00         | \$2,600.00         | \$2,400.00          | \$5,600.00                        | \$2,800.00         | \$5,250.00          | \$5,250.00            | Stipend \$50/meeting. Includes special meetings. Est 15 meetings   |
| 90-96 Payroll Liability                         |                    |                    |                     | \$1,000.00                        | \$0.00             | \$5,435.00          | \$5,435.00            | Merit, Certification, & Longevity Increases as well as Paid Family Medical Leave contribution, Employee Reimbursements   |
| <b>Payroll Total</b>                            | <b>\$87,402.15</b> | <b>\$58,373.74</b> | <b>\$89,081.20</b>  | <b>\$119,900.00</b>               | <b>\$46,911.93</b> | <b>\$122,850.00</b> | <b>\$122,850.00</b>   |  |
| Contracted Services                             |                    |                    |                     |                                   |                    |                     |                       |  |
| Planning Consultant                             |                    | \$3,250.00         |                     |                                   |                    | \$4,250.00          | \$4,250.00            | \$4,250 Ordinance Updates (50 hours)<br>\$5,000 Housing Market Study<br>\$(???) Parking/Transportation Analysis  |
| <b>Contracted Services Total</b>                | <b>\$0.00</b>      | <b>\$3,250.00</b>  | <b>\$0.00</b>       | <b>\$0.00</b>                     | <b>\$0.00</b>      | <b>\$4,250.00</b>   | <b>\$4,250.00</b>     |  |
| <b>Total Planning &amp; Development Expense</b> | <b>\$91,685.13</b> | <b>\$87,626.69</b> | <b>\$128,838.74</b> | <b>\$178,615.35</b>               | <b>\$65,220.45</b> | <b>\$200,485.00</b> | <b>\$192,885.00</b>   |  |
|   |                    |                    |                     |                                   |                    |                     |                       |  |
|   |                    |                    |                     | <b>Expenses Increase/Decrease</b> |                    | \$21,869.65         | \$14,269.65           |  |
|   |                    |                    |                     |                                   |                    | 12.24%              | 7.99%                 |  |

| PLANNING & DEVELOPMENT (DEPT 03)                |                    |                    |                     |                                   |                    |                     |                       |  |
|---|--------------------|--------------------|---------------------|-----------------------------------|--------------------|---------------------|-----------------------|--|
|   | 2022 Actual        | 2023 Actual        | 2024 Actual         | 2025 Budget                       | 2025 YTD           | 2026 Dept Request   | 2026 Manager Proposal | COMMENTS                                 |
| REVENUE   | 2022 Actual        | 2023 Actual        | 2024 Actual         | 2025 Budget                       | 2025 YTD           | 2026 Dept Request   | 2026 Manager Proposal | COMMENTS                                 |
| (03) Revenue To Reimb Expense Accts             |                    |                    | \$ 35,727.69        |                                   | \$ 13,163.67       |                     |                       |  |
| (03) Planning & Development Fees                | \$ 1,368.34        | \$ 4,048.94        | \$ 1,075.00         | \$ 1,200.00                       | \$ 1,327.00        | \$2,000.00          | \$2,000.00            | Site Plan Review Fees                    |
| (03) Building Permit Fees                       | \$ 14,409.85       | \$ 11,319.85       | \$ 11,904.02        | \$ 25,000.00                      | \$ 5,611.73        | \$20,000.00         | \$20,000.00           | Bldg, SLZ, Sign, Floodplain              |
| (03) Town Plumbing Permit Fees                  | \$ 4,658.75        | \$ 7,080.00        | \$ 9,702.50         | \$ 6,000.00                       | \$ 3,292.50        | \$6,500.00          | \$6,500.00            | Internal and Subsurface                  |
| (03) Business Licensing                         |                    |                    |                     |                                   |                    | \$15,000.00         | \$15,000.00           |  |
| (03) Marijuana App & Permit Fees                | \$ 17,500.00       | \$ 21,001.00       | \$ 20,000.00        | \$ 15,000.00                      | \$ 5,000.00        | \$18,815.00         | \$18,790.00           | Recreational, Medical, and Manufacturing |
| (03) Contract Reimbursement                     |                    |                    |                     | \$ 53,500.00                      |                    | \$54,780.00         | \$54,780.00           | Shared cost with Newcastle               |
| Undesignated Fund Balance                       |                    |                    |                     |                                   |                    | \$22,000.00         | \$15,000.00           |  |
| Property Tax                                    | \$53,748.19        | \$44,176.90        | \$50,429.53         | \$77,915.35                       | \$36,825.55        | \$61,390.00         | \$60,815.00           |  |
| <b>Total Planning &amp; Development Revenue</b> | <b>\$91,685.13</b> | <b>\$87,626.69</b> | <b>\$128,838.74</b> | <b>\$178,615.35</b>               | <b>\$65,220.45</b> | <b>\$200,485.00</b> | <b>\$192,885.00</b>   |  |
|   |                    |                    |                     |                                   |                    |                     |                       |  |
|   |                    |                    |                     | <b>Revenues Increase/Decrease</b> |                    | \$21,869.65         | \$14,269.65           |  |
|   |                    |                    |                     |                                   |                    | 12.24%              | 7.99%                 |  |



| MUNICIPAL BUILDING (DEPT 05)            |             |             |             |             |             |                   |                       |  |
|---|-------------|-------------|-------------|-------------|-------------|-------------------|-----------------------|--|
|   | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Budget | 2025 YTD    | 2026 Dept Request | 2026 Manager Proposal | COMMENTS   |
| EXPENSES                                |             |             |             |             |             |                   |                       |  |
| Municipal Building                      |             |             |             |             |             |                   |                       |  |
| 18-30 Supplies & Maintenance            | \$4,728.09  | \$2,704.55  | \$5,940.98  | \$4,000.00  | \$1,658.62  | \$4,000.00        | \$4,000.00            | Sprinkler inspection-\$425, Generator Service-\$250, Fire extinguisher inspection-\$700, annual HVAC Contract w/Midcoast Energy-\$500<br>general upkeep of Town Hall & Police Dept building, lightbulbs, toilet paper, paper towels, air filters, misc supplies. |
| 18-31 Electricity                       | \$10,117.17 | \$9,076.17  | \$8,677.67  | \$7,500.00  | \$4,184.19  | \$8,000.00        | \$8,000.00            | Administrative & Police Department electricity. Average cost is \$500-\$600/mo. Contingency for unproductive solar generation. Include portion of Damariscotta Solar agreement to purchase solar power generated, shared portion average is \$1500               |
| 18-32 Heat                              | \$9,433.73  | \$8,865.37  | \$9,335.20  | \$8,000.00  | \$1,065.68  | \$8,500.00        | \$8,500.00            | 3-yr avg \$9,211.43  |
| 18-33 Sewer & Water                     | \$3,811.67  | \$4,749.37  | \$4,308.85  | \$5,050.00  | \$1,536.99  | \$5,260.00        | \$5,260.00            | Rates for water & sewer per GSBSD, sprinklers, water usage, (\$120/mo x .125)=\$1620 yr, (est 12.5% increase)<br>drinking water \$1,900.00<br>Sewer \$435/qtr=\$1740 yr.   |
| 18-34 Restroom Municipal Lot/EV Station | \$7,514.47  | \$9,315.34  | \$8,002.10  | \$31,600.00 | \$16,220.03 | \$32,400.00       | \$35,900.00           | Cleaning & maintenance supplies \$1,200<br>Electricity \$4,000<br>Sewer/Water \$2,700 (\$225/mo) (est 12.5% inc)<br>Cleaning Service \$25,200 ( <i>Assumes daily cleaning April 1 - Nov 30) Dept Request reflects April 1 - Dec 31 cleaning service.</i>         |





|                                     |                    |                   |                    |                                   |                   |                    |                       |  |
|-------------------------------------|--------------------|-------------------|--------------------|-----------------------------------|-------------------|--------------------|-----------------------|--|
|                                     |                    |                   |                    |                                   |                   |                    |                       |  |
| CONTINGENCY (DEPT 25)               |                    |                   |                    |                                   |                   |                    |                       |  |
|                                     | 2022 Actual        | 2023 Actual       | 2024 Actual        | 2025 Budget                       | 2025 YTD          | 2026 Dept Request  | 2026 Manager Proposal | COMMENTS   |
| <b>EXPENSES</b>                     |                    |                   |                    |                                   |                   |                    |                       |  |
| Contingency                         |                    |                   |                    |                                   |                   |                    |                       |  |
| 99-90 Contingency                   | \$18,993.55        | \$9,454.42        | \$17,474.56        | \$18,000.00                       | \$8,456.00        | \$15,000.00        | \$18,000.00           | Represents a hedge for unanticipated expenditures. |
| <b>Total Contingency</b>            | <b>\$18,993.55</b> | <b>\$9,454.42</b> | <b>\$17,474.56</b> | <b>\$18,000.00</b>                | <b>\$8,456.00</b> | <b>\$15,000.00</b> | <b>\$18,000.00</b>    |  |
|                                     |                    |                   |                    | <b>Expenses Increase/Decrease</b> |                   | -\$3,000.00        | \$0.00                |  |
|                                     |                    |                   |                    |                                   |                   | -16.67%            | 0.00%                 |  |
| <b>REVENUE</b>                      |                    |                   |                    |                                   |                   |                    |                       |  |
| Undesignated Fund Balance           |                    |                   |                    |                                   |                   | \$15,000.00        | \$18,000.00           |  |
| Property Taxes                      | \$18,993.55        | \$9,454.42        | \$17,474.56        | \$18,000.00                       | \$8,456.00        | \$0.00             | \$0.00                |  |
| <b>Total Administration Revenue</b> | <b>\$18,993.55</b> | <b>\$9,454.42</b> | <b>\$17,474.56</b> | <b>\$18,000.00</b>                | <b>\$8,456.00</b> | <b>\$15,000.00</b> | <b>\$18,000.00</b>    |  |
|                                     |                    |                   |                    | <b>Revenues Increase/Decrease</b> |                   | -\$3,000.00        | \$0.00                |  |
|                                     |                    |                   |                    |                                   |                   | -16.67%            | 0.00%                 |  |

| LEGAL (DEPT 07)                     |                    |                    |                    |                    |                    |                    |                       |   |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|---|
|                                     | 2022 Actual        | 2023 Actual        | 2024 Actual        | 2025 Budget        | 2025 YTD           | 2026 Dept Request  | 2026 Manager Proposal | COMMENTS  |
| <b>EXPENSES</b>                     |                    |                    |                    |                    |                    |                    |                       |   |
| Legal Services                      |                    |                    |                    |                    |                    |                    |                       |   |
| 20-18 Legal Services                | \$13,642.14        | \$15,135.50        | \$28,392.75        | \$25,000.00        | \$10,575.00        | \$25,000.00        | \$25,000.00           | Attorney costs for review & consult on Ordinance changes, municipal contracts, grant contracts, collection of personal property taxes, personnel issues, Planning Board consultations. Pending or impending appeals and ongoing potential lawsuits. Current contract disputes may result in increased legal fees. |
| <b>Total Legal Services</b>         | <b>\$13,642.14</b> | <b>\$15,135.50</b> | <b>\$28,392.75</b> | <b>\$25,000.00</b> | <b>\$10,575.00</b> | <b>\$25,000.00</b> | <b>\$25,000.00</b>    |   |
|                                     |                    |                    |                    |                    |                    |                    |                       |   |
|                                     |                    |                    |                    |                    |                    | \$0.00             | \$0.00                |   |
|                                     |                    |                    |                    |                    |                    | 0.00%              | 0.00%                 |   |
|                                     |                    |                    |                    |                    |                    |                    |                       |   |
| <b>REVENUE</b>                      |                    |                    |                    |                    |                    |                    |                       |   |
| Undesignated Fund Balance           |                    |                    |                    |                    |                    | \$25,000.00        | \$25,000.00           |   |
| Property Taxes                      | \$13,642.14        | \$15,135.50        | \$28,392.75        | \$25,000.00        | \$10,575.00        | \$0.00             | \$0.00                |   |
| <b>Total Administration Revenue</b> | <b>\$13,642.14</b> | <b>\$15,135.50</b> | <b>\$28,392.75</b> | <b>\$25,000.00</b> | <b>\$10,575.00</b> | <b>\$25,000.00</b> | <b>\$25,000.00</b>    |   |
|                                     |                    |                    |                    |                    |                    |                    |                       |   |
|                                     |                    |                    |                    |                    |                    | \$0.00             | \$0.00                |   |
|                                     |                    |                    |                    |                    |                    | 0.00%              | 0.00%                 |   |

| INSURANCES (DEPT 08)                          |                    |                    |                    |                    |                                   |                    |                       |   |
|---|--------------------|--------------------|--------------------|--------------------|-----------------------------------|--------------------|-----------------------|---|
|   | 2022 Actual        | 2023 Actual        | 2024 Actual        | 2025 Budget        | 2025 YTD                          | 2026 Dept Request  | 2026 Manager Proposal | COMMENTS  |
| <b>EXPENSES</b>                               |                    |                    |                    |                    |                                   |                    |                       |   |
| Insurance for Town                            |                    |                    |                    |                    |                                   |                    |                       |   |
| 43-43 Property & Casualty                     | \$5,223.74         | \$6,225.00         | \$5,412.96         | \$5,850.00         | \$5,690.08                        | \$6,085.00         | \$6,085.00            | Budget preliminary projections are expecting an 4% increase across the board for insurances.            |
| <b>Insurance for Town Total</b>               | <b>\$5,223.74</b>  | <b>\$6,225.00</b>  | <b>\$5,412.96</b>  | <b>\$5,850.00</b>  | <b>\$5,690.08</b>                 | <b>\$6,085.00</b>  | <b>\$6,085.00</b>     |   |
| Liability Coverage                            |                    |                    |                    |                    |                                   |                    |                       |   |
| 45-45 General Liability                       | \$3,539.66         | \$3,800.00         | \$3,276.96         | \$3,540.00         | \$3,556.30                        | \$3,685.00         | \$3,685.00            | Preliminary projections from Maine Municipal Insurances is there will be an 4% increase for insurances. |
| 45-46 Firefighter Liability                   |                    |                    |                    |                    |                                   |                    |                       | Moved w/in Fire Dept budget   |
| 45-48 Special Endorsement (Sexual Harassment) | \$176.22           | \$210.00           | \$116.96           | \$125.00           | \$177.82                          | \$185.00           | \$185.00              |   |
| <b>Liability Coverage Total</b>               | <b>\$3,715.88</b>  | <b>\$4,010.00</b>  | <b>\$3,393.92</b>  | <b>\$3,665.00</b>  | <b>\$3,734.12</b>                 | <b>\$3,870.00</b>  | <b>\$3,870.00</b>     |   |
| Crime Coverage                                |                    |                    |                    |                    |                                   |                    |                       |   |
| 46-46 Dishonesty, Theft, & Forgery            | \$650.35           | \$775.00           | \$612.96           | \$660.00           | \$533.45                          | \$565.00           | \$565.00              | Certifications have allowed for a decrease in this expense.   |
| <b>Crime Coverage Total</b>                   | <b>\$650.35</b>    | <b>\$775.00</b>    | <b>\$612.96</b>    | <b>\$660.00</b>    | <b>\$533.45</b>                   | <b>\$565.00</b>    | <b>\$565.00</b>       |   |
| Public Officials                              |                    |                    |                    |                    |                                   |                    |                       |   |
| 47-47 Public Officials Liability              | \$3,994.38         | \$4,760.00         | \$4,120.96         | \$4,450.00         | \$4,267.56                        | \$4,450.00         | \$4,450.00            | Budget preliminary projections are expecting an 4% increase across the board for insurances.            |
| <b>Public Officials Total</b>                 | <b>\$3,994.38</b>  | <b>\$4,760.00</b>  | <b>\$4,120.96</b>  | <b>\$4,450.00</b>  | <b>\$4,267.56</b>                 | <b>\$4,450.00</b>  | <b>\$4,450.00</b>     |   |
| <b>Total Insurance</b>                        | <b>\$13,584.35</b> | <b>\$15,770.00</b> | <b>\$13,540.80</b> | <b>\$14,625.00</b> | <b>\$14,225.21</b>                | <b>\$14,970.00</b> | <b>\$14,970.00</b>    |   |
|   |                    |                    |                    |                    |                                   |                    |                       |   |
|   |                    |                    |                    |                    | <b>Expenses Increase/Decrease</b> | \$345.00           | \$345.00              |   |
|   |                    |                    |                    |                    |                                   | 2.36%              | 2.36%                 |   |
| <b>REVENUE</b>                                |                    |                    |                    |                    |                                   |                    |                       |   |
| Undesignated Fund Balance                     |                    |                    |                    |                    |                                   |                    |                       |   |
| Property Taxes                                | \$13,584.35        | \$15,770.00        | \$13,540.80        | \$14,625.00        | \$14,225.21                       | \$14,970.00        | \$14,970.00           |   |
| <b>Total Administration Revenue</b>           | <b>\$13,584.35</b> | <b>\$15,770.00</b> | <b>\$13,540.80</b> | <b>\$14,625.00</b> | <b>\$14,225.21</b>                | <b>\$14,970.00</b> | <b>\$14,970.00</b>    |   |
|   |                    |                    |                    |                    |                                   |                    |                       |   |
|   |                    |                    |                    |                    | <b>Revenues Increase/Decrease</b> | \$345.00           | \$345.00              |   |
|   |                    |                    |                    |                    |                                   | 2.36%              | 2.43%                 |   |

| GENERAL ASSISTANCE (DEPT 91)          |                    |                    |                    |                    |                                   |                    |                       |  |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|-----------------------------------|--------------------|-----------------------|--|
|                                       | 2022 Actual        | 2023 Actual        | 2024 Actual        | 2025 Budget        | 2025 YTD                          | 2026 Dept Request  | 2026 Manager Proposal | COMMENTS   |
| <b>EXPENSES</b>                       |                    |                    |                    |                    |                                   |                    |                       |  |
| General Assistance                    |                    |                    |                    |                    |                                   |                    |                       |  |
| 85-10 General Assistance              | \$ 2,427.80        | \$ 4,065.40        | \$ 2,971.61        | \$ 6,500.00        | \$ 2,429.86                       | \$ 5,000.00        | \$ 5,000.00           | Town is required to provide assistance to residents who qualify per the State income/expenses criteria. By law, the State reimburses the Town 70% of the expenses. FY 26 Proposes using Philbrook Funds and any reimbursement would go back to the fund. |
| <b>Total General Assistance</b>       | <b>\$ 2,427.80</b> | <b>\$ 4,065.40</b> | <b>\$ 2,971.61</b> | <b>\$ 6,500.00</b> | <b>\$ 2,429.86</b>                | <b>\$ 5,000.00</b> | <b>\$ 5,000.00</b>    |  |
|                                       |                    |                    |                    |                    |                                   |                    |                       |  |
|                                       |                    |                    |                    |                    | <b>Expenses Increase/Decrease</b> | -\$1,500.00        | -\$1,500.00           |  |
|                                       |                    |                    |                    |                    |                                   | -23.08%            | -23.08%               |  |
|                                       |                    |                    |                    |                    |                                   |                    |                       |  |
| <b>REVENUE</b>                        |                    |                    |                    |                    |                                   |                    |                       |  |
| (91) General Assistance Reimbursement | \$49.00            | \$3,297.49         | \$2,244.83         | \$4,875.00         | \$277.90                          | \$3,750.00         | \$3,750.00            | 70% Reimbursement rate - past and present legislation may adjust this reimbursement level.   |
| Philbrook Fund                        |                    |                    |                    |                    |                                   | \$1,250.00         | \$1,250.00            | Use of Philbrook Fund to assist the residents of Damariscotta. Any reimbursement from the state will be deposited back into the fund.  |
| Undesignated Fund Balance             |                    |                    |                    |                    |                                   |                    |                       |  |
| Property Taxes                        | \$2,378.80         | \$767.91           | \$726.78           | \$1,625.00         | \$2,151.96                        | \$0.00             | \$0.00                |  |
| <b>Total Administration Revenue</b>   | <b>\$2,427.80</b>  | <b>\$4,065.40</b>  | <b>\$2,971.61</b>  | <b>\$6,500.00</b>  | <b>\$2,429.86</b>                 | <b>\$5,000.00</b>  | <b>\$5,000.00</b>     |  |
|                                       |                    |                    |                    |                    |                                   |                    |                       |  |
|                                       |                    |                    |                    |                    | <b>Revenues Increase/Decrease</b> | -\$1,500.00        | -\$1,500.00           |  |
|                                       |                    |                    |                    |                    |                                   | -23.08%            | -23.08%               |  |



Fiscal Year 2025-2026  
Police

| POLICE DEPARTMENT DEPT 12                |                    |                    |                   |                    |                   |                    |                       |   |
|--|--------------------|--------------------|-------------------|--------------------|-------------------|--------------------|-----------------------|---|
|  | 2022 Actual        | 2023 Actual        | 2024 Actual       | 2025 Budget        | 2025 YTD          | 2026 Dept Request  | 2026 Manager Proposal | COMMENTS  |
| <b>EXPENSES</b>                          |                    |                    |                   |                    |                   |                    |                       |   |
| Postage & Mail Services                  |                    |                    |                   |                    |                   |                    |                       |   |
| 10-10 Postage General                    | \$857.87           | \$521.29           | \$483.89          | \$735.00           | \$628.26          | \$515.00           | \$800.00              | Postage increase up to .73 per stamp<br>3-yr avg \$621.02   |
| <b>Postage &amp; Mail Services Total</b> | <b>\$857.87</b>    | <b>\$521.29</b>    | <b>\$483.89</b>   | <b>\$735.00</b>    | <b>\$628.26</b>   | <b>\$515.00</b>    | <b>\$800.00</b>       |   |
| Public Advertising                       |                    |                    |                   |                    |                   |                    |                       |   |
| 11-57 Public Notices                     | \$210.00           | \$245.00           | \$802.20          | \$500.00           | \$830.80          | \$1,175.00         | \$1,175.00            | We will have an anticipated opening going into the 2026 budget cycle and this is what it would be to place an employment ad for 4 weeks in the local paper.                             |
| <b>Public Advertising Total</b>          | <b>\$210.00</b>    | <b>\$245.00</b>    | <b>\$802.20</b>   | <b>\$500.00</b>    | <b>\$830.80</b>   | <b>\$1,175.00</b>  | <b>\$1,175.00</b>     |   |
| Equipment Maintenance                    |                    |                    |                   |                    |                   |                    |                       |   |
| 12-10 Office Photocopier                 | \$2,153.75         | \$2,457.93         | \$2,427.52        | \$2,000.00         | \$590.80          | \$2,000.00         | \$2,000.00            | Copier lease \$147/mo, color copies extra   |
| 12-15 Computer Maintenance               | \$5,668.79         | \$5,834.33         | \$6,227.99        | \$7,590.00         | \$3,162.20        | \$7,590.00         | \$7,000.00            | Portion of annual IT contract (\$11,220/yr) + 15 hours consultation/professional hours at \$110/hr & gmail platform (\$5,161.20+\$1,650+\$777.60)                                       |
| 12-38 Police Dept Equip Maint            | \$10,317.52        | \$23,422.22        | \$483.73          | \$4,000.00         | \$0.00            | \$4,000.00         | \$4,000.00            | Upkeep and repairs of all departmental equipment. Including but not limited to body cameras, tasers, radars, etc.   |
| <b>Equipment Maintenance Total</b>       | <b>\$18,140.06</b> | <b>\$31,714.48</b> | <b>\$9,139.24</b> | <b>\$13,590.00</b> | <b>\$3,753.00</b> | <b>\$13,590.00</b> | <b>\$13,000.00</b>    |   |
| Computer Software                        |                    |                    |                   |                    |                   |                    |                       |   |
| 13-38 Software Licenses                  | \$11,269.40        | \$7,976.08         | \$7,939.37        | \$16,985.00        | \$245.85          | \$18,545.00        | \$18,545.00           | Power DMS \$500<br>Central Square\$7,940<br>Body Camera \$3,500<br>Axon Cruiser Cameras \$5,155<br>Metro \$250<br>CPI \$200/yr.<br>Office365 \$500<br>Duel Authenticator Software \$500 |
| <b>Computer Software Total</b>           | <b>\$11,269.40</b> | <b>\$7,976.08</b>  | <b>\$7,939.37</b> | <b>\$16,985.00</b> | <b>\$245.85</b>   | <b>\$18,545.00</b> | <b>\$18,545.00</b>    |   |
| Telephone                                |                    |                    |                   |                    |                   |                    |                       |   |
| 16-11 Cell Phone                         | \$3,172.47         | \$3,291.34         | \$2,951.01        | \$3,300.00         | \$1,230.54        | \$3,455.00         | \$3,200.00            | Cell phones for PD officers 3 yr-avg \$3,022.50   |
| 16-12 Landlines                          | \$2,295.55         | \$2,070.95         | \$2,265.39        | \$2,250.00         | \$943.92          | \$2,290.00         | \$2,250.00            | Land line costs for PD 3-yr avg @ \$2,240   |
| <b>Telephone Total</b>                   | <b>\$5,468.02</b>  | <b>\$5,362.29</b>  | <b>\$5,216.40</b> | <b>\$5,550.00</b>  | <b>\$2,174.46</b> | <b>\$5,745.00</b>  | <b>\$5,450.00</b>     |   |



| POLICE DEPARTMENT DEPT 12                     |                    |                    |                    |                    |                   |                    |                       |   |
|---|--------------------|--------------------|--------------------|--------------------|-------------------|--------------------|-----------------------|---|
|   | 2022 Actual        | 2023 Actual        | 2024 Actual        | 2025 Budget        | 2025 YTD          | 2026 Dept Request  | 2026 Manager Proposal | COMMENTS  |
| Books & Publications                          |                    |                    |                    |                    |                   |                    |                       |   |
| 23-17 General Books                           | \$455.40           | \$466.50           | \$534.94           | \$515.00           | \$532.94          | \$550.00           | \$550.00              | Purchase of Maine Law Enforcement books that are required for the staff to look up criminal and civil offenses while performing their daily duties.   |
| <b>Books &amp; Publications Total</b>         | <b>\$455.40</b>    | <b>\$466.50</b>    | <b>\$534.94</b>    | <b>\$515.00</b>    | <b>\$532.94</b>   | <b>\$550.00</b>    | <b>\$550.00</b>       |   |
| Vehicle Fuel Costs - Gas & Diesel             |                    |                    |                    |                    |                   |                    |                       |   |
| 25-25 Police Dept Gasoline                    | \$12,752.71        | \$16,963.96        | \$14,428.96        | \$14,350.00        | \$4,437.41        | \$14,350.00        | \$14,350.00           | Increase due to high fuel prices that are out of our control. Avg gal purchased 4,100 gallons, est \$3.5/gal  |
| <b>Vehicle Fuel Costs Total</b>               | <b>\$12,752.71</b> | <b>\$16,963.96</b> | <b>\$14,428.96</b> | <b>\$14,350.00</b> | <b>\$4,437.41</b> | <b>\$14,350.00</b> | <b>\$14,350.00</b>    |   |
| Radio Purchase & Maintenance                  |                    |                    |                    |                    |                   |                    |                       |   |
| 28-28 Radio Repairs                           | \$998.00           | \$1,182.49         | \$683.18           | \$1,000.00         | \$0.00            | \$1,000.00         | \$1,000.00            | No increase   |
| <b>Radio Purchase &amp; Maintenance Total</b> | <b>\$998.00</b>    | <b>\$1,182.49</b>  | <b>\$683.18</b>    | <b>\$1,000.00</b>  | <b>\$0.00</b>     | <b>\$1,000.00</b>  | <b>\$1,000.00</b>     |   |
| Supplies                                      |                    |                    |                    |                    |                   |                    |                       |   |
| 29-10 Police Dept Officer Supplies            | \$4,104.08         | \$680.94           | \$2,311.42         | \$4,000.00         | \$72.70           | \$5,000.00         | \$4,000.00            | We will be sending our new officer to the academy in August and they will need approximately <b>\$1000.00 worth of academy required clothing</b> . We will also have an anticipated patrol opening that may not be filled until the 2026 budget cycle and a new officer requires approximately \$3000 worth of equipment to perform their daily duties. |
| <b>Supplies Total</b>                         | <b>\$4,104.08</b>  | <b>\$680.94</b>    | <b>\$2,311.42</b>  | <b>\$4,000.00</b>  | <b>\$72.70</b>    | <b>\$5,000.00</b>  | <b>\$4,000.00</b>     |   |
| Vehicles Maintenance                          |                    |                    |                    |                    |                   |                    |                       |   |
| 30-24 Vehicle Repairs (Labor & Parts)         | \$4,529.81         | \$6,716.47         | \$10,072.18        | \$9,500.00         | \$3,782.01        | \$12,425.00        | \$12,425.00           | Labor rates have climbed to over \$150 per hour for quality work. Parts continue to climb in price and we are limited to OEM parts for the police cruisers. New cruisers have become very advanced and require constant maintenance to keep them safe and reliable.   |
| <b>Vehicle Ins. &amp; Maintenance Total</b>   | <b>\$4,529.81</b>  | <b>\$6,716.47</b>  | <b>\$10,072.18</b> | <b>\$9,500.00</b>  | <b>\$3,782.01</b> | <b>\$12,425.00</b> | <b>\$12,425.00</b>    |   |

| POLICE DEPARTMENT DEPT 12              |                    |                     |                     |                     |                    |                     |                       |   |
|--|--------------------|---------------------|---------------------|---------------------|--------------------|---------------------|-----------------------|---|
|  | 2022 Actual        | 2023 Actual         | 2024 Actual         | 2025 Budget         | 2025 YTD           | 2026 Dept Request   | 2026 Manager Proposal | COMMENTS  |
| Office Supplies                        |                    |                     |                     |                     |                    |                     |                       |   |
| 32-16 Office Supplies General          | \$1,598.21         | \$11,210.45         | \$2,855.50          | \$3,000.00          | \$1,608.92         | \$3,000.00          | \$3,000.00            | 3-Yr Avg \$4,532.68   |
| <b>Office Supplies Total</b>           | <b>\$1,598.21</b>  | <b>\$11,210.45</b>  | <b>\$2,855.50</b>   | <b>\$3,000.00</b>   | <b>\$1,608.92</b>  | <b>\$3,000.00</b>   | <b>\$3,000.00</b>     |   |
| Retirement Plan                        |                    |                     |                     |                     |                    |                     |                       |   |
| 38-23 Town Match Retirement            | \$37,050.47        | \$40,217.42         | \$44,050.67         | \$47,385.00         | \$20,546.45        | \$51,135.00         | \$49,330.00           | Contribution rates set by ME State Retirement FY26= 10.2% for Plan AC. The Town set 7.5% for 457 Plan.  |
| <b>Retirement Plan Total</b>           | <b>\$37,050.47</b> | <b>\$40,217.42</b>  | <b>\$44,050.67</b>  | <b>\$47,385.00</b>  | <b>\$20,546.45</b> | <b>\$51,135.00</b>  | <b>\$49,330.00</b>    |   |
| Employees Health Insurance             |                    |                     |                     |                     |                    |                     |                       |   |
| 40-40 Health Insurance Town Share      | \$89,508.41        | \$103,559.56        | \$125,518.79        | \$116,580.00        | \$48,378.69        | \$192,965.00        | \$157,305.00          | Maine Municipal Health Trust voted a 9% increase in premiums for the '25 calendar year, estimating a 4.5incr for Jan '26. Employee Only-\$13,337.12 Employee w/Children-\$28,424.07 Employee/Spouse/Family Coverage-\$34,325.82. Group I Employees: \$34,325.82 x 1 Group II Employees: \$31,325.82 x 4 HRA \$20000 |
| <b>Health Insurance Total</b>          | <b>\$89,508.41</b> | <b>\$103,559.56</b> | <b>\$125,518.79</b> | <b>\$116,580.00</b> | <b>\$48,378.69</b> | <b>\$192,965.00</b> | <b>\$157,305.00</b>   |   |
| Worker's Compensation Insurance        |                    |                     |                     |                     |                    |                     |                       |   |
| 41-41 Worker Comp Ins                  | \$8,687.23         | \$4,989.75          | \$14,454.11         | \$9,970.00          | \$1,876.02         | \$15,785.00         | \$15,830.00           | Maine Municipal Insurances is not projecting any increase for worker comp. Contribution rate 3.95% of total payroll for police officers.  |
| <b>Worker Comp Ins Total</b>           | <b>\$8,687.23</b>  | <b>\$4,989.75</b>   | <b>\$14,454.11</b>  | <b>\$9,970.00</b>   | <b>\$1,876.02</b>  | <b>\$15,785.00</b>  | <b>\$15,830.00</b>    |   |
| Unemployment Compensation              |                    |                     |                     |                     |                    |                     |                       |   |
| 42-42 Unemployment Compensation        | \$701.52           | \$458.58            | \$912.72            | \$920.00            | \$679.68           | \$900.00            | \$850.00              |   |
| <b>Unemployment Compensation Total</b> | <b>\$701.52</b>    | <b>\$458.58</b>     | <b>\$912.72</b>     | <b>\$920.00</b>     | <b>\$679.68</b>    | <b>\$900.00</b>     | <b>\$850.00</b>       |   |
| Insurance for Town                     |                    |                     |                     |                     |                    |                     |                       |   |
| 43-43 Property & Casualty Ins          | \$8,874.06         | \$7,588.00          | \$9,239.36          | \$9,980.00          | \$9,602.00         | \$10,370.00         | \$10,370.00           | Preliminary projections from Maine Municipal Insurances is there will be an 4% increase for insurances.   |
| <b>Insurance for Town Total</b>        | <b>\$8,874.06</b>  | <b>\$7,588.00</b>   | <b>\$9,239.36</b>   | <b>\$9,980.00</b>   | <b>\$9,602.00</b>  | <b>\$10,370.00</b>  | <b>\$10,370.00</b>    |   |

| POLICE DEPARTMENT DEPT 12                  |                   |                   |                   |                   |                   |                   |                       |  |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|--|
|  | 2022 Actual       | 2023 Actual       | 2024 Actual       | 2025 Budget       | 2025 YTD          | 2026 Dept Request | 2026 Manager Proposal | COMMENTS   |
| Allowance for Rate Increase                |                   |                   |                   |                   |                   |                   |                       |  |
| 30-44 Town Vehicle Insurance               |                   |                   | \$3,892.92        | \$4,205.00        | \$4,267.56        | \$4,610.00        | \$4,610.00            | Preliminary projections from Maine Municipal Insurances is there will be an 4% increase for insurances.  |
| <b>Allowance for Rate Increase Total</b>   | <b>\$0.00</b>     | <b>\$0.00</b>     | <b>\$3,892.92</b> | <b>\$4,205.00</b> | <b>\$4,267.56</b> | <b>\$4,610.00</b> | <b>\$4,610.00</b>     |  |
| Clothing & Uniforms                        |                   |                   |                   |                   |                   |                   |                       |  |
| 56-56 Clothing & Uniforms PD               | \$3,269.26        | \$2,866.98        | \$1,444.87        | \$3,000.00        | \$503.75          | \$6,500.00        | \$5,000.00            | Provides yearly uniforms to the officers, reserves & parking enforcement.  |
| <b>Clothing &amp; Uniforms Total</b>       | <b>\$3,269.26</b> | <b>\$2,866.98</b> | <b>\$1,444.87</b> | <b>\$3,000.00</b> | <b>\$503.75</b>   | <b>\$6,500.00</b> | <b>\$5,000.00</b>     |  |
| Travel & Meeting Expenses                  |                   |                   |                   |                   |                   |                   |                       |  |
| 60-62 Mileage                              | \$34.04           | \$949.00          | \$559.27          | \$400.00          | \$2,005.93        | \$1,000.00        | \$3,000.00            | Mileage reimbursement for trainings, forums, and meetings. (\$1,000)<br>Our newly hired full-time officer will be traveling to the Maine Criminal Justice Academy and will need to be reimbursed for mileage for 18 weeks. (\$2,000)<br>We could likely have a 2nd officer attending the academy in the same budget cycle. |
| <b>Travel &amp; Meeting Expenses Total</b> | <b>\$34.04</b>    | <b>\$949.00</b>   | <b>\$559.27</b>   | <b>\$400.00</b>   | <b>\$2,005.93</b> | <b>\$1,000.00</b> | <b>\$3,000.00</b>     |  |
| Membership Fees/Dues                       |                   |                   |                   |                   |                   |                   |                       |  |
| 61-61 Membership Fees/Dues                 | \$940.00          | \$1,365.00        | \$870.00          | \$870.00          | \$2,852.00        | \$990.00          | \$990.00              | \$250-Maine Chiefs Association, \$100-NESPIN (New England State Police Information Sharing Network), \$275-IACPnet International Association of Chief's of Police \$190-IACP annual dues, \$175 - Chief's Annual Rotary Membership   |
| <b>Membership Fees/Dues Total</b>          | <b>\$940.00</b>   | <b>\$1,365.00</b> | <b>\$870.00</b>   | <b>\$870.00</b>   | <b>\$2,852.00</b> | <b>\$990.00</b>   | <b>\$990.00</b>       |  |

| POLICE DEPARTMENT DEPT 12                       |                    |                   |                   |                   |                 |                   |                       |  |
|---|--------------------|-------------------|-------------------|-------------------|-----------------|-------------------|-----------------------|--|
|   | 2022 Actual        | 2023 Actual       | 2024 Actual       | 2025 Budget       | 2025 YTD        | 2026 Dept Request | 2026 Manager Proposal | COMMENTS   |
| Training & Education Materials                  |                    |                   |                   |                   |                 |                   |                       |  |
| 62-53 Training & Education Materials            | \$16,306.34        | \$2,342.63        | \$5,455.16        | \$7,500.00        | \$990.00        | \$7,500.00        | \$7,500.00            | Attend yearly training on topics that are constantly evolving in their fields and/or required by statute. Chief will attend annual IACP leadership training 5 days. \$500 to attend, approximately \$1400 for Hotel,\$450 in airfare, \$100 transportation, approximately \$350 food. Sgt Sylvester will be attending a 5 day leadership school location TBD. Hotel approximately \$1000, training generally between \$350-\$500, food between \$450-\$500. Each officer must do a minimum of 20 hours of elective training for certification. In state trainings are typically between 150-300 dollars for a 1 day 8 hour training. Would like to replace our vacant taser and firearms instructor. These are each 1 week trainings. the firearms training is at the academy for approximately 350 dollars plus meals. The taser instructor course is \$650 plus lodging if we cannot find one in Maine. I want to fill the vacant role of the departments ALICE (active shooter training instructor) instructor. Class is \$850 plus meals and lodging if we cannot find a class in Maine. This is generally taught in Mass. |
| 62-63 Dept Training & Meetings                  |                    | \$95.00           |                   |                   |                 |                   |                       |  |
| <b>Training &amp; Education Materials Total</b> | <b>\$16,306.34</b> | <b>\$2,437.63</b> | <b>\$5,455.16</b> | <b>\$7,500.00</b> | <b>\$990.00</b> | <b>\$7,500.00</b> | <b>\$7,500.00</b>     |  |

| POLICE DEPARTMENT DEPT 12        |                    |                    |                    |                    |                    |                    |                       |  |
|----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--|
|                                  | 2022 Actual        | 2023 Actual        | 2024 Actual        | 2025 Budget        | 2025 YTD           | 2026 Dept Request  | 2026 Manager Proposal | COMMENTS   |
| Overtime Pay                     |                    |                    |                    |                    |                    |                    |                       |  |
| 80-50 PD Overtime & Holiday Pay  | \$21,583.84        | \$33,095.72        | \$31,801.87        | \$45,845.00        | \$35,528.06        | \$56,760.00        | \$40,620.00           | <b>Academy shift coverage \$12,069.00.</b><br>Employee OT in the academy \$7,020.00.<br><b>Holiday buyout \$14,152.00.</b><br><b>Employee vacation coverage \$17,920.00.</b><br>Snowstorm late outs 10 per year @4hours each \$2,240.00.<br>Court pay and on call callout 10 per year @3hr each \$1,680.00.<br>Misc sick callouts and other emergency call outs 10 per year \$1,680.00.<br><del>On call pay 52 weeks @\$75 a week \$3,900.</del> |
| <b>Overtime Pay Total</b>        | <b>\$21,583.84</b> | <b>\$33,095.72</b> | <b>\$31,801.87</b> | <b>\$45,845.00</b> | <b>\$35,528.06</b> | <b>\$56,760.00</b> | <b>\$40,620.00</b>    |  |
| FICA & Medicare                  |                    |                    |                    |                    |                    |                    |                       |  |
| 81-88 FICA                       | \$28,290.13        | \$31,284.87        | \$33,179.00        | \$36,875.00        | \$17,026.97        | \$39,510.00        | \$38,160.00           | FICA/Med Cost at full 7.65% (1.45%-Med & 6.2%-FICA)  |
| <b>FICA &amp; Medicare Total</b> | <b>\$28,290.13</b> | <b>\$31,284.87</b> | <b>\$33,179.00</b> | <b>\$36,875.00</b> | <b>\$17,026.97</b> | <b>\$39,510.00</b> | <b>\$38,160.00</b>    |  |
| Annual Stipend PD                |                    |                    |                    |                    |                    |                    |                       |  |
| 84-63 Police Dept Y-Mbrshp       |                    |                    |                    | \$1,000.00         | \$500.00           | \$1,480.00         | \$1,480.00            | Per CBA Physical Fitness Incentive, \$250/pp Will need to increase (\$480)due to the FTO process and the stipend (CBA) to the FTO for time spent training new employee.  |
| <b>Annual Stipend PD Total</b>   | <b>\$0.00</b>      | <b>\$0.00</b>      | <b>\$0.00</b>      | <b>\$1,000.00</b>  | <b>\$500.00</b>    | <b>\$1,480.00</b>  | <b>\$1,480.00</b>     |  |



Fiscal Year 2025-2026  
Public Safety

| ANIMAL CONTROL OFFICER (DEPT 09)    |                   |                   |                   |                                   |                   |                   |                       |   |
|-------------------------------------|-------------------|-------------------|-------------------|-----------------------------------|-------------------|-------------------|-----------------------|---|
|                                     | 2022 Actual       | 2023 Actual       | 2024 Actual       | 2025 Budget                       | 2025 YTD          | 2026 Dept Request | 2026 Manager Proposal | COMMENTS  |
| <b>EXPENSES</b>                     |                   |                   |                   |                                   |                   |                   |                       |   |
| Animal Control                      |                   |                   |                   |                                   |                   |                   |                       |   |
| 36-29 Shelter Contract              | \$3,216.10        | \$3,330.65        | \$3,330.65        | \$3,400.00                        | \$3,330.65        | \$3,350.00        | \$3,350.00            | Midcoast Humane Society Animal Shelter-contract price is \$1.48/per human population according to 2020 census; population of 2297, includes \$150 (x2) for any rabies or other care required (rabies, quarantine, etc). Moving forward MHS will institute a minimum of 2% increase each year. |
| 36-36 ACO Contract                  | \$2,513.24        | \$4,819.25        | \$3,609.77        | \$4,000.00                        | \$1,491.17        | \$4,500.00        | \$4,500.00            | Contract with Lincoln County Sheriff's Dept. for ACO services. Increase in wage. Town pays for actual hours billed.   |
| <b>Total Animal Control</b>         | <b>\$5,729.34</b> | <b>\$8,149.90</b> | <b>\$6,940.42</b> | <b>\$7,400.00</b>                 | <b>\$4,821.82</b> | <b>\$7,850.00</b> | <b>\$7,850.00</b>     |   |
|                                     |                   |                   |                   | <b>Expenses Increase/Decrease</b> |                   | \$450.00          | \$450.00              |   |
|                                     |                   |                   |                   |                                   |                   | 6.08%             | 6.08%                 |   |
| <b>REVENUE</b>                      |                   |                   |                   |                                   |                   |                   |                       |   |
| (09) Dog License Fees               | \$984.00          | \$984.00          | \$711.00          | \$750.00                          | \$190.00          | \$750.00          | \$750.00              |   |
| (09) Fines                          |                   |                   | \$100.00          |                                   |                   |                   |                       |   |
| Undesignated Fund Balance           |                   |                   |                   |                                   |                   |                   |                       |   |
| Property Taxes                      | \$4,745.34        | \$7,165.90        | \$6,129.42        | \$6,650.00                        | \$4,631.82        | \$7,100.00        | \$7,100.00            |   |
| <b>Total Administration Revenue</b> | <b>\$5,729.34</b> | <b>\$8,149.90</b> | <b>\$6,940.42</b> | <b>\$7,400.00</b>                 | <b>\$4,821.82</b> | <b>\$7,850.00</b> | <b>\$7,850.00</b>     |   |
|                                     |                   |                   |                   | <b>Revenues Increase/Decrease</b> |                   | \$450.00          | \$450.00              |   |
|                                     |                   |                   |                   |                                   |                   | 6.08%             | 6.08%                 |   |



## DAMARISCOTTA FIRE DEPARTMENT

# FY26 GOALS AND SUPPLEMENTAL BUDGET INFORMATION

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### Executive Summary

There are many changes occurring in the fire service and there are many challenges facing the service as well. This year, more than any other in recent memory, threatens to have an enormous impact on volunteer-based fire departments.

OSHA issued proposed rule 29 CFR 1910.156 this year, which was open for public comment this summer. Our department worked with the Town Manager to offer public testimony on this proposal. At the time of preparing the coming fiscal year's budget, it is unknown if the proposed rule will be enacted as issued, will be modified and enacted without further comment, or any other outcome. If the rule is enacted as proposed, it will monumentally affect our budget, and completely change the way our department functions.

With many other challenges of our times, our region, and the fire service, more information about short and long-term goals for the department felt necessary to explain some aspects of the budget and express goals for the coming years.

This document is broken into the following sections to address some of these areas of concern, and to specify some of the goals our department will be working towards:

1. Impacts of proposed OSHA rule 29 CFR 1910.156
2. Change to apparatus replacement plan
3. Mutual aid agreements
4. Station and grounds maintenance
5. Interior firefighting uniform
6. Training
7. Cancer mitigation
8. Firefighter housing options and Recruitment/Retention

### 1. Impacts of proposed OSHA rule 29 CFR 1910.156

There is not sufficient space within this document to address the full impact of changes that would be necessary to our department if the proposed rule is enacted. Submitted comments from our department totaled nine pages, which can be provided for anyone who would like more information.

Short-term impacts of the proposed rule would require a huge amount of managerial effort to modify department procedures, add plans, and determine aspects of operations that require changes. Training impacts would be enormous, both for firefighters, and fire officers. It is unlikely that most of the current members would be able to accomplish the required training, especially within the timetable established by the proposed rule.

The likelihood of a department being able to operate based solely on volunteer-based labor is very low. This would require new positions and many more hours of training. It is likely that our operating budget would need to at least double within the first two years. The number of certified firefighters and officers would decrease, resulting in fewer firefighters responding, and a reduced capability to address emergencies.

Increased medical evaluations and tests would also have a huge impact to the budget.

The impact of the proposed rule was not built into the submitted FY26 budget except for a few relatively minor changes. Training hours were increased as well as the training budget to work on certifications for department members in anticipation of some parts of the proposed standard will pass. The general equipment line was increased slightly to help get equipment, and the uniform line was increased to make sure we can keep up with ensuring primary firefighting gear is kept to an age of 10 years or less.

## **2. Change to apparatus replacement plan**

The cost of firefighting vehicles has increased dramatically over the past few years. Previous plans included replacing Engine 1 and Ladder 4 within the next several years. This has been changed to request the Ladder's replacement be ordered this fiscal year. The long-term plan will drop the number of apparatus in the station from 4 to 3 in order to reduce the tax commitment required to purchase these trucks.

Aerial apparatus are some of the most expensive vehicles to purchase and maintain. The composition of buildings, campuses, and exposures within town drive the need to keep this capability within our department. This capability is placed above the need for a tanker, which is easier to rely on mutual aid to provide. This year, the rapid response of an aerial waterway proved its worth when the fire at Schooner Landing was kept from spreading, despite difficult wind conditions in the wrong direction.

The financial impact is discussed further in the FY26 Fire Apparatus Replacement Plan.

### **3. Mutual aid agreements**

What is referred to as the county-wide mutual aid agreement has been in place since the 1980's. Much of it remains as relevant today as when it was written. With changes coming, and fewer firefighters being able to respond across all departments, it is likely time to revisit this agreement and try to take an approach that is more aligned with current fireground operations.

More importantly, it is recommended to look at establishing agreements with the municipalities that are immediately adjacent to Damariscotta, or would be part of the normal response to structure fires that involve the Damariscotta Fire Department in either a response to or recipient of mutual aid.

With the proposed change to fire apparatus, and the ever increasing cost of purchasing new trucks, there is a need to establish an agreement on what each department, and by extension, the municipalities will plan to keep for fire engine capability.

As an example, neighboring towns are unlikely to have the need to purchase a ladder truck if our department retains the capability. The cost to keep this capability will come in the long run at the expense of maintaining a tanker. With approximately two-thirds of Damariscotta outside of hydrant coverage, a mobile water supply is critical to firefighting operations. A stronger agreement would benefit both sides by allowing each to concentrate on capabilities that strengthen the mutual aid response area, while being more mindful of budgets.

### **4. Station and grounds maintenance**

This fiscal year, many aspects of the fire station will reach thirty years of age. Some of this impact will be addressed before FY26, with the roof projected to be replaced in FY26 and the furnace failing in FY24, and alarm system updates in FY24. There are many other aspects of the station and grounds that will need attention in the near future.

There are six planned station capital improvement requests submitted with the FY26 budget. They are primarily based on maintenance and steps to help extend the useful life of the building.

Systems such as the backup generator and bay floors are showing their age, as well as the driveway and asphalt in front of the station.

One of the other goals is to help look at the long-term sustainability of the fire department, by investigating on-site housing for firefighters. As part of this approach, and to plan for the replacement of the 30-year old private septic system, one of the proposals involves connecting the station to the sewer district's system.

To help determine future priorities, one of the requests is for engineering services to examine the station's structure and provide recommendations on how to ensure the long-term use of the building.

## **5. Interior firefighting uniform**

Interior firefighting ensembles consist of turnout gear (coat and boots), a fire helmet, protective hood, gloves, firefighting boots, and self-contained breathing apparatus (SCBA with face piece).

Standards for structural firefighting gear establishes a useful life of ten years for gear. While SCBA's do not tend to have the same life expectancy, most of the packs in service were retrofitted in 2008. The capital plan recommends replacing air packs over a five year period to bring them into compliance with the newer standards. Beginning this fiscal year, most of the packs will be three standards out of date.

Previous budgets did not account for replacing all aspects of the firefighting ensemble, and had been reduced to help keep budgetary impacts low. This year's budget includes three complete sets of gear, and plans for future replacement of SCBA's.

## **6. Training**

Training is one of the most important aspects of firefighting, and critical to remaining operationally ready to respond to emergencies.

The training hours and costs have been increased to account for working towards additional certifications for members in preparation for changes to the OSHA standard.

## **7. Cancer mitigation**

Cancer in the fire service is a serious matter. Modern fires burn differently than those of the past, containing more carcinogens and more hazards.

As the fire service learns more about cancer rates of firefighters, and volunteer firefighters, industry best practices are evolving as well.

There are four main aspects that require changes: (1) Decontamination at the scene; (2) Storing dirty gear away from firefighters while returning to the station; (3) Cleaning and drying gear; (4) Station modifications to delineate clean and dirty sections, and allow for adequate showering facilities.

In FY25, the fire company was able to receive a grant to assist with the first two items. Through contacts in another fire department, Damariscotta was able to get obtain a second gear dryer as well, and a fund drive was conducted to raise funds to assist with the remainder of items 3 and 4 above.

Station modifications to allow for more showering facilities, and to assist with adequate gear cleaning, drying, and storing areas will be required. These costs are not estimated at this time, and it is the department's hope that they can be made without the need for a capital request.

This year's operating budget included a \$5,000 increase to help cover some costs of moving equipment, and installing electrical services to assist with some of these costs. Grants, and private fundraising will be pursued to help with some of the reconfiguration needed to the interior walls of the station.

These changes to the building and procedures are a high priority to the Chief, with hopes that improved methods will help protect the future of the firefighters who risk their lives for the protection of the community.

## **8. Firefighter housing options and Recruitment/Retention**

The number of volunteers in the community and fire service seems to be decreasing. In addition, it has become increasingly more difficult for younger people, and those who tend to volunteer in the fire service to find affordable housing options in Damariscotta.

Fire and other emergency services rely on a rapid response. It is therefore more efficient to encourage firefighters to live closer to the station, and especially as close to the town limits as possible.

Looking at the trends of housing prices, available land, and the number of people entering the fire service, the future of a volunteer-based fire service requires thinking outside the box. It is difficult and costly to recruit, train, and equip a firefighter. Retaining these individuals has to be a priority, and one of the primary drivers behind looking into on premise housing for firefighters at the station.

As part of the near-term goals for the engine company, we plan to investigate and hopefully implement a plan for housing for our responders. In addition to improving response numbers and reduce response times, this may help retain firefighters for a longer period of time. While it is the hope to accomplish this with as little impact to taxes as possible, maintaining a volunteer-based service will have a much more positive tax consequence than the alternative.

The only aspect of the budget proposal that currently includes this project is the capital improvement request for the change of the sewer system.



| FIRE DEPARTMENT DEPT 13                       |                   |                   |                   |                   |                   |                   |                       |  |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|--|
|   | 2022 Actual       | 2023 Actual       | 2024 Actual       | 2025 Budget       | 2025 YTD          | 2026 Dept Request | 2026 Manager Proposal | COMMENTS   |
| <b>EXPENSES</b>                               |                   |                   |                   |                   |                   |                   |                       |  |
| Postage & Mail Services                       |                   |                   |                   |                   |                   |                   |                       |  |
| 10-10 Postage General                         | \$212.00          | \$226.00          | \$232.00          | \$175.00          | \$0.00            | \$240.00          | \$240.00              | Covers mailbox rental and postage. Mailbox rental has increased  |
| <b>Postage &amp; Mail Service Total</b>       | <b>\$212.00</b>   | <b>\$226.00</b>   | <b>\$232.00</b>   | <b>\$175.00</b>   | <b>\$0.00</b>     | <b>\$240.00</b>   | <b>\$240.00</b>       |  |
| Public Notices                                |                   |                   |                   |                   |                   |                   |                       |  |
| 11-57 Public Notices                          |                   | \$80.00           |                   |                   |                   |                   |                       |  |
| <b>Public Notices Total</b>                   |                   | <b>\$80.00</b>    |                   |                   |                   |                   |                       |  |
| Equipment Maintenance                         |                   |                   |                   |                   |                   |                   |                       |  |
| 12-15 Computer Maintenance                    | \$30.00           | \$113.90          | \$57.63           | \$200.00          | \$41.20           | \$200.00          | \$200.00              | 1 hour IT consultation/professional hours at \$110/hr + Google mail platform. (\$110+\$86.40)  |
| 12-39 Fire Dept Equipment Maintenance         | \$2,456.09        | \$1,601.77        | \$1,252.50        | \$1,200.00        | \$0.00            | \$1,360.00        | \$1,360.00            | Covers SCBA flow testing (yearly requirement, 20 packs estimated \$65 per pack) plus \$60 travel   |
| <b>Equipment Maintenance Total</b>            | <b>\$2,486.09</b> | <b>\$1,715.67</b> | <b>\$1,310.13</b> | <b>\$1,400.00</b> | <b>\$41.20</b>    | <b>\$1,560.00</b> | <b>\$1,560.00</b>     |  |
| Telephone                                     |                   |                   |                   |                   |                   |                   |                       |  |
| 16-11 Cell Phone                              | \$120.00          | \$120.00          | \$120.00          | \$120.00          | \$0.00            | \$120.00          | \$360.00              | Reimburse Chief at \$10 a month towards cell phone. Mngr recom \$30/mo   |
| 16-12 Landlines                               | \$697.36          | \$641.14          | \$704.85          | \$690.00          | \$353.59          | \$720.00          | \$720.00              | Average bill is just over \$60 / month at 12 months  |
| <b>Telephone Total</b>                        | <b>\$817.36</b>   | <b>\$761.14</b>   | <b>\$824.85</b>   | <b>\$810.00</b>   | <b>\$353.59</b>   | <b>\$840.00</b>   | <b>\$1,080.00</b>     |  |
| Equipment, Tools, & Supplies                  |                   |                   |                   |                   |                   |                   |                       |  |
| 21-14 General Equipment                       | \$4,906.97        | \$1,584.57        | \$2,843.78        | \$2,500.00        | \$1,545.03        | \$3,200.00        | \$3,200.00            | Covers routine equipment purchases and replacement materials, such as nozzles, hoses, fire extinguishers, hand tools, chain saws, foam, etc. Increased to align more closely with previous years expenses. |
| <b>Equipment, Tools, &amp; Supplies Total</b> | <b>\$4,906.97</b> | <b>\$1,584.57</b> | <b>\$2,843.78</b> | <b>\$2,500.00</b> | <b>\$1,545.03</b> | <b>\$3,200.00</b> | <b>\$3,200.00</b>     |  |

| FIRE DEPARTMENT DEPT 13                       |                    |                   |                   |                   |                   |                   |                       |   |
|---|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|---|
|   | 2022 Actual        | 2023 Actual       | 2024 Actual       | 2025 Budget       | 2025 YTD          | 2026 Dept Request | 2026 Manager Proposal | COMMENTS  |
| Miscellaneous                                 |                    |                   |                   |                   |                   |                   |                       |   |
| 22-86 Fire Dept Professional Testing          | \$4,015.50         | \$3,965.00        | \$4,030.00        | \$4,845.00        | \$250.00          | \$4,845.00        | \$4,845.00            | Covers pump test and service (\$600 per truck x 4 trucks), aerial ladder certification (\$875), ground ladder testing (\$45 x 16 ladders). Garage door maintenance to be conducted every other year and alternate with aerial service to provide roughly flat budget. |
| <b>Miscellaneous Total</b>                    | <b>\$4,015.50</b>  | <b>\$3,965.00</b> | <b>\$4,030.00</b> | <b>\$4,845.00</b> | <b>\$250.00</b>   | <b>\$4,845.00</b> | <b>\$4,845.00</b>     |   |
| Vehicle Fuel Costs - Gas & Diesel             |                    |                   |                   |                   |                   |                   |                       |   |
| 25-32 Fire Dept Vehicle Fuel                  | \$3,778.70         | \$5,022.69        | \$3,531.68        | \$4,100.00        | \$1,885.46        | \$4,100.00        | \$4,100.00            | Fuel costs are up and one or two large incidents can have a huge impact on this line item. One significant fire will use about 100 gallons of diesel fuel. Increased line item based on uncertainty in fuel prices going out 6-18 months.                             |
| <b>Vehicle Fuel Costs Total</b>               | <b>\$3,778.70</b>  | <b>\$5,022.69</b> | <b>\$3,531.68</b> | <b>\$4,100.00</b> | <b>\$1,885.46</b> | <b>\$4,100.00</b> | <b>\$4,100.00</b>     |   |
| Radio Purchase & Maintenance                  |                    |                   |                   |                   |                   |                   |                       |   |
| 28-13 Fire Dept Pagers                        | \$11,939.73        | \$0.00            | \$3,218.40        | \$2,175.00        | \$2,429.92        | \$4,675.00        | \$4,675.00            | Expected pager lifetime is 7 years with an inventory of 32 requires replacement of 4-5 per year (\$435 per pager). Portable radios are beginning to require replacement. Budgeting for 2 replacements per year at a cost of \$1,250 a piece.                          |
| 28-28 Radio Repairs                           | \$1,417.50         | \$53.55           | \$90.00           | \$260.00          | \$0.00            | \$260.00          | \$260.00              | Battery life of 6 years with 54 batteries in inventory requires 9 batteries per year (\$15 per battery). Budget 1 pager repair per year (\$125 per repair)  |
| <b>Radio Purchase &amp; Maintenance Total</b> | <b>\$13,357.23</b> | <b>\$53.55</b>    | <b>\$3,308.40</b> | <b>\$2,435.00</b> | <b>\$2,429.92</b> | <b>\$4,935.00</b> | <b>\$4,935.00</b>     |   |



| FIRE DEPARTMENT DEPT 13                           |                    |                    |                    |                    |                    |                    |                       |  |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--|
|   | 2022 Actual        | 2023 Actual        | 2024 Actual        | 2025 Budget        | 2025 YTD           | 2026 Dept Request  | 2026 Manager Proposal | COMMENTS   |
| Vehicles Insurance & Maintenance                  |                    |                    |                    |                    |                    |                    |                       |  |
| 30-23 Vehicle Inspections                         | \$0.00             | \$400.00           | \$260.00           | \$1,200.00         | \$525.00           | \$1,200.00         | \$600.00              | Covers the required yearly inspection of fire department vehicles  |
| 30-24 Vehicle Repairs (Labor & Parts)             | \$4,908.89         | \$10,339.47        | \$12,140.32        | \$9,000.00         | \$576.95           | \$9,000.00         | \$10,000.00           | Maintained at the same level as previous years. If any major failure were to occur, this line item would not cover the full costs.   |
| <b>Vehicles Insurance &amp; Maintenance Total</b> | <b>\$4,908.89</b>  | <b>\$10,739.47</b> | <b>\$12,400.32</b> | <b>\$10,200.00</b> | <b>\$1,101.95</b>  | <b>\$10,200.00</b> | <b>\$10,600.00</b>    |  |
| Office Supplies                                   |                    |                    |                    |                    |                    |                    |                       |  |
| 32-16 Office Supplies General                     | \$53.94            | \$0.00             | \$37.00            | \$450.00           | \$0.00             | \$450.00           | \$250.00              | Covers toner, pens, paper, and office consumables  |
| <b>Office Supplies Total</b>                      | <b>\$53.94</b>     | <b>\$0.00</b>      | <b>\$37.00</b>     | <b>\$450.00</b>    | <b>\$0.00</b>      | <b>\$450.00</b>    | <b>\$250.00</b>       |  |
| Liability Coverage                                |                    |                    |                    |                    |                    |                    |                       |  |
| 45-46 Firefighter Liability                       | \$2,032.00         | \$1,205.00         | \$2,508.00         | \$2,250.00         | \$0.00             | \$2,250.00         | \$2,500.00            | Covers door to door coverage for Firefighters  |
| 43-43 Property Insurance                          | \$1,090.90         | \$833.00           | \$1,092.96         | \$1,180.00         | \$1,066.89         | \$1,450.00         | \$1,100.00            |  |
| 30-44 Vehicle Insurance & Mobile Equip Ins        | \$5,663.46         | \$5,900.00         | \$5,932.96         | \$11,200.00        | \$6,401.34         | \$7,000.00         | \$7,000.00            | Increase due to increasing the replacement cost of apparatus to account for the increase in prices for new trucks  |
| 40-40 Health Insurance Aflac Cancer Policy        | \$0.00             | \$6,030.00         | \$6,030.00         | \$9,545.00         | \$6,030.00         | \$6,500.00         | \$6,500.00            | AFLAC cancer policy estimate reduced to account for actual costs over the past couple of years   |
| 41-41 Workers Comp Ins                            | \$4,436.03         | \$2,308.16         | \$6,458.37         | \$4,455.00         | \$635.94           | \$6,525.00         | \$6,525.00            | Maine Municipal Insurances is not projecting any increase for worker comp. Contribution rate 8.86% of total payroll for office employees. Previous years were calculated based on a weighted total of the whole. |
| <b>Liability Coverage Total</b>                   | <b>\$13,222.39</b> | <b>\$16,276.16</b> | <b>\$22,022.29</b> | <b>\$28,630.00</b> | <b>\$14,134.17</b> | <b>\$23,725.00</b> | <b>\$23,625.00</b>    |  |

| FIRE DEPARTMENT DEPT 13                         |                    |                   |                    |                   |                   |                    |                       |  |
|---|--------------------|-------------------|--------------------|-------------------|-------------------|--------------------|-----------------------|--|
|   | 2022 Actual        | 2023 Actual       | 2024 Actual        | 2025 Budget       | 2025 YTD          | 2026 Dept Request  | 2026 Manager Proposal | COMMENTS   |
| Clothing & Uniforms                             |                    |                   |                    |                   |                   |                    |                       |  |
| 56-57 Fire Dept Clothing/Uniforms               | \$16,748.23        | \$8,702.63        | \$12,788.23        | \$6,000.00        | \$0.00            | \$12,600.00        | \$12,600.00           | Budgeting for 3 sets of turnout gear per year, previously 2. Based on 10 year life-expectancy and 30 sets of gear, this is the rate of replacement needed to stay compliant with one set of gear per firefighter. Pants and jackets are currently priced around \$3,200 per set, helmets, boots, and gloves run about \$1,000. |
| <b>Clothing &amp; Uniforms Total</b>            | <b>\$16,748.23</b> | <b>\$8,702.63</b> | <b>\$12,788.23</b> | <b>\$6,000.00</b> | <b>\$0.00</b>     | <b>\$12,600.00</b> | <b>\$12,600.00</b>    |  |
| Membership Fees/Dues                            |                    |                   |                    |                   |                   |                    |                       |  |
| 61-61 Membership Fees/Dues                      | \$495.00           | \$1,215.00        | \$748.78           | \$600.00          | \$0.00            | \$600.00           | \$600.00              | Covers membership in Lincoln County Fire Chiefs' Association, Maine State Federation of Firefighters, Maine Fire Chiefs' Association, New England States Veterans Firefighter League   |
| <b>Membership Fees/Dues Total</b>               | <b>\$495.00</b>    | <b>\$1,215.00</b> | <b>\$748.78</b>    | <b>\$600.00</b>   | <b>\$0.00</b>     | <b>\$600.00</b>    | <b>\$600.00</b>       |  |
| Training & Education Materials                  |                    |                   |                    |                   |                   |                    |                       |  |
| 62-53 Training & Education Materials            | \$144.87           | \$952.29          | \$621.11           | \$1,000.00        | \$175.63          | \$2,000.00         | \$2,000.00            | Covers costs for training and travel for any out of town trainings (i.e. Central Maine or Southern Maine Fire attack schools). Anticipate additional registration costs for additional certification classes.  |
| <b>Training &amp; Education Materials Total</b> | <b>\$144.87</b>    | <b>\$952.29</b>   | <b>\$621.11</b>    | <b>\$1,000.00</b> | <b>\$175.63</b>   | <b>\$2,000.00</b>  | <b>\$2,000.00</b>     |  |
| FICA & Medicare                                 |                    |                   |                    |                   |                   |                    |                       |  |
| 81-88 FICA                                      | \$4,094.52         | \$4,276.29        | \$4,760.50         | \$5,175.00        | \$3,232.67        | \$5,635.00         | \$5,635.00            | Budget for 6.2% Social Security and 1.45% Medicare employer contributions. Increase due to requested payroll increase.   |
| <b>FICA &amp; Medicare Total</b>                | <b>\$4,094.52</b>  | <b>\$4,276.29</b> | <b>\$4,760.50</b>  | <b>\$5,175.00</b> | <b>\$3,232.67</b> | <b>\$5,635.00</b>  | <b>\$5,635.00</b>     |  |
| Health Services                                 |                    |                   |                    |                   |                   |                    |                       |  |
| 82-38 Fire Dept Health Services                 | \$0.00             | \$0.00            | \$0.00             | \$400.00          | \$0.00            | \$400.00           | \$400.00              | Covers yearly medical evaluation for interior members as required by Maine BOL standards. We have been fortunate to have someone donate services in the past.  |
| <b>health Services Total</b>                    | <b>\$0.00</b>      | <b>\$0.00</b>     | <b>\$0.00</b>      | <b>\$400.00</b>   | <b>\$0.00</b>     | <b>\$400.00</b>    | <b>\$400.00</b>       |  |

| FIRE DEPARTMENT DEPT 13                   |             |             |             |             |             |                   |                       |   |
|---|-------------|-------------|-------------|-------------|-------------|-------------------|-----------------------|---|
|   | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Budget | 2025 YTD    | 2026 Dept Request | 2026 Manager Proposal | COMMENTS  |
| Payroll                                   |             |             |             |             |             |                   |                       |   |
| 90-85 Chief                               | \$6,500.00  | \$7,000.00  | \$7,000.00  | \$7,000.00  | \$7,000.00  | \$7,000.00        | \$7,000.00            |   |
| 90-85 Deputy Chief                        | \$4,000.00  | \$4,500.00  | \$4,500.00  | \$4,500.00  | \$4,500.00  | \$4,500.00        | \$4,500.00            |   |
| 90-85 1st Assistant Chief                 | \$3,500.00  | \$3,750.00  | \$3,750.00  | \$3,750.00  | \$3,750.00  | \$3,750.00        | \$3,750.00            |   |
| 90-85 2nd Assistant Chief                 | \$2,500.00  | \$2,750.00  | \$2,750.00  | \$2,750.00  | \$2,750.00  | \$2,750.00        | \$2,750.00            |   |
| 90-85 Foreman of Pumpers                  | \$2,300.00  | \$2,750.00  | \$2,750.00  | \$2,750.00  | \$2,750.00  | \$2,750.00        | \$2,750.00            |   |
| 90-85 SCBA Other Officer Positions        | \$1,500.00  | \$1,800.00  | \$1,800.00  | \$2,200.00  | \$2,200.00  | \$3,600.00        | \$3,600.00            | Includes 3 Captains (\$800) Safety Officer, SCBA Officer and Equipment Officer and 2 Lieutenants (\$600) - adds an additional officer to help distribute tasks  |
| 90-85 Training Officer                    | \$1,500.00  | \$1,750.00  | \$1,750.00  | \$1,750.00  | \$1,750.00  | \$1,750.00        | \$1,750.00            |   |
| 90-85 Treasurer                           | \$500.00    | \$600.00    | \$600.00    | \$600.00    | \$600.00    | \$600.00          | \$600.00              |   |
| 90-85 Administrative Assistant (new item) |             |             |             |             |             |                   |                       | This line was entered many years ago for assistance with paperwork. Currently, the plan is to use officers to keep up with paperwork. If OSHA changes are enacted, this will be revisited in the future.  |
| 90-85 Clerk                               | \$500.00    | \$600.00    | \$600.00    | \$600.00    | \$600.00    | \$600.00          | \$600.00              |   |
| 90-85 Firefighter On-Call Pay             | \$16,607.87 | \$17,215.75 | \$18,245.00 | \$22,648.50 | \$12,730.99 | \$23,750.00       | \$23,750.00           | Increase requested based on trend of the last few years of calls. Using estimate of 1250 hours at \$19/hr - increase of \$1 per hour over last year's department request  |
| 90-85 Firefighter Training Pay            | \$12,401.25 | \$10,496.00 | \$15,342.25 | \$14,548.00 | \$4,923.00  | \$18,050.00       | \$18,050.00           | Estimate of 950 hours of training time at \$19 per hr - more training hours added to work towards additional certifications. This does not include potential impacts from changes OSHA has proposed. Increase of \$1 per hour over last year's department request |
| 90-85 Pay per Meeting                     |             | \$33.50     | \$37.25     | \$33.50     | \$29.25     | \$33.00           | \$35.00               | By-Laws of the Massasoit Engine Company state members will be given .25 cents per monthly meeting for their time  |
| 90-85 Fire Suppression: SCBA              | \$1,300.00  | \$2,250.00  | \$2,550.00  | \$2,250.00  | \$2,400.00  | \$3,600.00        | \$3,600.00            | Stipend for interior qualified members at \$200 per year  |

| FIRE DEPARTMENT DEPT 13                      |                     |                     |                     |                     |                                   |                     |                       |   |
|--|---------------------|---------------------|---------------------|---------------------|-----------------------------------|---------------------|-----------------------|---|
|  | 2022 Actual         | 2023 Actual         | 2024 Actual         | 2025 Budget         | 2025 YTD                          | 2026 Dept Request   | 2026 Manager Proposal | COMMENTS  |
| Fire Suppression: Haz- Mat Operations        |                     |                     |                     |                     |                                   |                     |                       |   |
| 90-85 #17 Earned Paid Leave                  | \$345.00            | \$608.00            | \$612.00            | \$1,440.00          | \$774.00                          | \$900.00            | \$900.00              | Estimate based on FY25 numbers with increase to account for some additional training and call frequency.  |
| 90-85 Fireman's Annual Supper                | \$800.00            | \$800.00            | \$800.00            | \$800.00            | \$800.00                          | \$800.00            | \$800.00              | Firemen's Annual Supper   |
| <b>90-85 Fire Dept Compensation Total</b>    | <b>\$54,254.12</b>  | <b>\$56,903.25</b>  | <b>\$63,086.50</b>  | <b>\$67,620.00</b>  | <b>\$43,057.24</b>                | <b>\$74,433.00</b>  | <b>\$74,435.00</b>    |   |
| LOSAP Contribution                           |                     |                     |                     |                     |                                   |                     |                       |   |
| 38-26 LOSAP Contribution (Length of Service) | \$0.00              | \$7,000.00          | \$7,000.00          | \$7,000.00          | \$7,000.00                        | \$7,000.00          | \$7,000.00            | LOSAP contribution that is distributed based on call attendance and training attendance. Still no contributions by the state, but our firefighters do have funds in their name. |
| <b>LOSAP Contribution Total</b>              | <b>\$0.00</b>       | <b>\$7,000.00</b>   | <b>\$7,000.00</b>   | <b>\$7,000.00</b>   | <b>\$7,000.00</b>                 | <b>\$7,000.00</b>   | <b>\$7,000.00</b>     |   |
| Fire Station Building Expenses               |                     |                     |                     |                     |                                   |                     |                       |   |
| 33-30 Supplies & Maintenance                 | \$3,277.19          | \$3,920.30          | \$5,661.62          | \$3,250.00          | \$1,259.28                        | \$8,250.00          | \$8,250.00            | Request increase of \$5,000 to assist with making station changes to assist with better cleanliness and ability to implement cancer mitigation procedures.                      |
| 33-31 Electricity                            | \$2,572.34          | \$2,235.84          | \$2,319.19          | \$1,800.00          | \$658.79                          | \$2,400.00          | \$2,400.00            | Solar electricity rates are higher than market rate - 3-yr contract   |
| 33-32 Heat                                   | \$8,127.85          | \$10,661.55         | \$11,425.15         | \$9,000.00          | \$1,270.38                        | \$9,400.00          | \$10,000.00           | Decreased slightly based on current fuel costs and a new furnace installed  |
| 33-33 Water                                  | \$192.15            | \$256.20            | \$491.75            | \$300.00            | \$330.00                          | \$256.00            | \$275.00              | Approx \$270 in Q3 and \$65 in Q1, Q2, & Q4   |
| 33-36 Bulk Gas                               | \$32.24             | \$1,628.95          | \$0.00              | \$125.00            | \$0.00                            | \$125.00            | \$125.00              | Covers propane for standby generator and kitchen  |
| 33-37 Alarm                                  | \$1,051.00          | \$2,258.52          | -\$1,367.55         | \$1,680.00          | \$1,713.67                        | \$1,800.00          | \$1,800.00            | Alarm system was replaced contract signed was for \$140 per month and covers annual inspection and testing  |
| <b>Fire Station Building Expenses Total</b>  | <b>\$15,252.77</b>  | <b>\$20,961.36</b>  | <b>\$18,530.16</b>  | <b>\$16,155.00</b>  | <b>\$5,232.12</b>                 | <b>\$22,231.00</b>  | <b>\$22,850.00</b>    |   |
| Contracted Services                          |                     |                     |                     |                     |                                   |                     |                       |   |
| 91-95 Janitorial                             | \$1,740.00          | \$2,175.00          | \$1,740.00          | \$1,740.00          | \$435.00                          | \$1,740.00          | \$1,740.00            |   |
| <b>Contracted Services Total</b>             | <b>\$1,740.00</b>   | <b>\$2,175.00</b>   | <b>\$1,740.00</b>   | <b>\$1,740.00</b>   | <b>\$435.00</b>                   | <b>\$1,740.00</b>   | <b>\$1,740.00</b>     |   |
| <b>Total Fire Department</b>                 | <b>\$140,488.58</b> | <b>\$142,610.07</b> | <b>\$159,815.73</b> | <b>\$161,235.00</b> | <b>\$80,873.98</b>                | <b>\$180,734.00</b> | <b>\$181,695.00</b>   |   |
|  |                     |                     |                     |                     |                                   |                     |                       |   |
|  |                     |                     |                     |                     | <b>Expenses Increase/Decrease</b> | \$19,499.00         | \$20,460.00           |   |
|  |                     |                     |                     |                     |                                   | 12.09%              | 12.69%                |   |
|  |                     |                     |                     |                     |                                   |                     |                       |   |



[illegible]



| STREETLIGHTS (DEPT 16)              |                   |                   |                   |                                   |                   |                   |                       |   |
|-------------------------------------|-------------------|-------------------|-------------------|-----------------------------------|-------------------|-------------------|-----------------------|---|
| EXPENSES                            | 2022 Actual       | 2023 Actual       | 2024 Actual       | 2025 Budget                       | 2025 YTD          | 2026 Dept Request | 2026 Manager Proposal | COMMENTS  |
| Streetlights                        |                   |                   |                   |                                   |                   |                   |                       |   |
| 50-82 Street Lights Only            | \$3,232.42        | \$6,554.18        | \$7,168.41        | \$6,000.00                        | \$2,315.67        | \$6,000.00        | \$6,000.00            | Power Cost: \$3,000<br>Maintenance: \$3,000<br>Est maintenance @ \$500 per light. |
| <b>Total Streetlights</b>           | <b>\$3,232.42</b> | <b>\$6,554.18</b> | <b>\$7,168.41</b> | <b>\$6,000.00</b>                 | <b>\$2,315.67</b> | <b>\$6,000.00</b> | <b>\$6,000.00</b>     |   |
|                                     |                   |                   |                   |                                   |                   |                   |                       |   |
|                                     |                   |                   |                   | <b>Expenses Increase/Decrease</b> |                   | \$0.00            | \$0.00                |   |
|                                     |                   |                   |                   |                                   |                   | 0.00%             | 0.00%                 |   |
|                                     |                   |                   |                   |                                   |                   |                   |                       |   |
| <b>REVENUE</b>                      |                   |                   |                   |                                   |                   |                   |                       |   |
| Undesignated Fund Balance           |                   |                   |                   |                                   |                   |                   |                       |   |
| Property Taxes                      | \$3,232.42        | \$6,554.18        | \$7,168.41        | \$6,000.00                        | \$2,315.67        | \$6,000.00        | \$6,000.00            |   |
| <b>Total Administration Revenue</b> | <b>\$3,232.42</b> | <b>\$6,554.18</b> | <b>\$7,168.41</b> | <b>\$6,000.00</b>                 | <b>\$2,315.67</b> | <b>\$6,000.00</b> | <b>\$6,000.00</b>     |   |
|                                     |                   |                   |                   |                                   |                   |                   |                       |   |
|                                     |                   |                   |                   | <b>Revenues Increase/Decrease</b> |                   | \$0.00            | \$0.00                |   |
|                                     |                   |                   |                   |                                   |                   | 0.00%             | 0.00%                 |   |



| TRAFFIC LIGHTS (DEPT 17)            |                 |                 |                   |                                   |                   |                   |                       |   |
|-------------------------------------|-----------------|-----------------|-------------------|-----------------------------------|-------------------|-------------------|-----------------------|---|
| EXPENSES                            | 2022 Actual     | 2023 Actual     | 2024 Actual       | 2025 Budget                       | 2025 YTD          | 2026 Dept Request | 2026 Manager Proposal | COMMENTS  |
| Traffic Lights                      |                 |                 |                   |                                   |                   |                   |                       |   |
| 50-83 Power & Maintenance           | \$957.38        | \$978.39        | \$2,407.73        | \$2,200.00                        | \$1,892.87        | \$2,700.00        | \$2,700.00            | Est Power Cost: \$1,200<br>Maintenance: \$1,500 |
| <b>Total Traffic Lights</b>         | <b>\$957.38</b> | <b>\$978.39</b> | <b>\$2,407.73</b> | <b>\$2,200.00</b>                 | <b>\$1,892.87</b> | <b>\$2,700.00</b> | <b>\$2,700.00</b>     |   |
|                                     |                 |                 |                   | <b>Expenses Increase/Decrease</b> |                   | \$500.00          | \$500.00              |   |
|                                     |                 |                 |                   |                                   |                   | 22.73%            | 22.73%                |   |
|                                     |                 |                 |                   |                                   |                   |                   |                       |   |
| <b>REVENUE</b>                      |                 |                 |                   |                                   |                   |                   |                       |   |
| Undesignated Fund Balance           |                 |                 |                   |                                   |                   |                   |                       |   |
| Property Taxes                      | \$957.38        | \$978.39        | \$2,407.73        | \$2,200.00                        | \$1,892.87        | \$2,700.00        | \$2,700.00            |   |
| <b>Total Traffic Lights Revenue</b> | <b>\$957.38</b> | <b>\$978.39</b> | <b>\$2,407.73</b> | <b>\$2,200.00</b>                 | <b>\$1,892.87</b> | <b>\$2,700.00</b> | <b>\$2,700.00</b>     |   |
|                                     |                 |                 |                   | <b>Revenues Increase/Decrease</b> |                   | \$500.00          | \$500.00              |   |
|                                     |                 |                 |                   |                                   |                   | 22.73%            | 22.73%                |   |

| CLC AMBULANCE [COMMUNITY BETTERMENT] (DEPT 26) |             |              |             |             |                   |                   |                       |  |
|--|-------------|--------------|-------------|-------------|-------------------|-------------------|-----------------------|--|
| EXPENSES                                       | 2022 Actual | 2023 Actual  | 2024 Actual | 2025 Budget | 2025 YTD          | 2026 Dept Request | 2026 Manager Proposal | COMMENTS   |
| Community Betterment Organizations             |             |              |             |             |                   |                   |                       |  |
| 54-77 CLC AMBULANCE                            | \$76,322.21 | \$152,925.00 | \$90,765.36 | \$99,027.01 | \$99,027.01       | \$106,280.00      | \$106,280.00          | Five-town service with annual contribution based on state valuation. Pay out w/in 90 days of commitment. Included in Public Safety warrant article. Proposed Supplemental Bill calls for 6% tax on revenues generated by non-municipal EMS services. |
| Total CLC Ambulance Revenue                    | \$76,322.21 | \$152,925.00 | \$90,765.36 | \$99,027.01 | \$99,027.01       | \$106,280.00      | \$106,280.00          |  |
|  |             |              |             |             |                   |                   |                       |  |
|  |             |              |             |             | Increase/Decrease | \$7,252.99        | \$7,252.99            |  |
|  |             |              |             |             |                   | 7.32%             | 7.32%                 |  |
|  |             |              |             |             |                   |                   |                       |  |
| REVENUE  |             |              |             |             |                   |                   |                       |  |
| Undesignated Fund Balance                      |             |              |             |             |                   |                   |                       |  |
| Property Taxes                                 | \$76,322.21 | \$152,925.00 | \$90,765.36 | \$99,027.01 | \$99,027.01       | \$106,280.00      | \$106,280.00          |  |
| Total CLC Ambulance Revenue                    | \$76,322.21 | \$152,925.00 | \$90,765.36 | \$99,027.01 | \$99,027.01       | \$106,280.00      | \$106,280.00          |  |
|  |             |              |             |             |                   |                   |                       |  |
|  |             |              |             |             |                   | \$7,252.99        | \$7,252.99            |  |
|  |             |              |             |             |                   | 7.32%             | 7.32%                 |  |

Fiscal Year 2025-2026  
Public Works

| HIGHWAY DEPT 10                               |                    |                    |                     |                     |                     |                     |                       |  |
|---|--------------------|--------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|--|
|   | 2022 Actual        | 2023 Actual        | 2024 Actual         | 2025 Budget         | 2025 YTD            | 2026 Dept Request   | 2026 Manager Proposal | COMMENTS   |
| <b>EXPENSES</b>                               |                    |                    |                     |                     |                     |                     |                       |  |
| Miscellaneous Expense                         |                    |                    |                     |                     |                     |                     |                       |  |
| 11-57 Public Notices                          | \$ 210.00          | \$ 140.00          | \$ 880.00           | \$ 100.00           | \$ 270.00           | \$100.00            | \$100.00              | Allows for 2.5 postings, kayak rack, dock removal, posted roads, etc.  |
| <b>Miscellaneous Expense Total</b>            | <b>\$ 210.00</b>   | <b>\$ 140.00</b>   | <b>\$ 880.00</b>    | <b>\$ 100.00</b>    | <b>\$ 270.00</b>    | <b>\$ 100.00</b>    | <b>\$ 100.00</b>      |  |
| Telephone                                     |                    |                    |                     |                     |                     |                     |                       |  |
| 16-11 Cell Phone                              | \$ 300.00          | \$ 75.00           |                     |                     |                     | \$360.00            | \$360.00              | \$30/mo for Road Foreman. No phone at the town garage.   |
| <b>Telephone Total</b>                        | <b>\$ 300.00</b>   | <b>\$ 75.00</b>    | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ 360.00</b>    | <b>\$ 360.00</b>      |  |
| Equipment, Tools, & Supplies                  |                    |                    |                     |                     |                     |                     |                       |  |
| 21-14 Tools & Equipment                       | \$ 211.38          | \$ 1,700.92        | \$ 6,122.00         | \$ 2,000.00         | \$ 1,647.13         | \$3,000.00          | \$3,000.00            | New/Replacement tools and equipment  |
| 21-15 Highway Equipment Parts & Supplies      | \$ 1,833.35        | \$ 3,433.58        | \$ 7,048.55         | \$ 5,000.00         | \$ 3,376.17         | \$5,000.00          | \$5,000.00            | Sweeper wear parts, Wheeled loader parts, F550 parts, etc.. Allows for more broom/sweeper parts with an estimated increase in use. |
| 21-17 Leased Equipment                        | \$ 120.94          | \$ 710.13          | \$ 15,783.21        | \$ 8,000.00         | \$ 8,425.18         | \$12,000.00         | \$12,000.00           | Excavator Rental: \$5,200/mo w/attachments x 2<br>Misc. rentals for department jobs.   |
| <b>Equipment, Tools, &amp; Supplies Total</b> | <b>\$ 2,165.67</b> | <b>\$ 5,844.63</b> | <b>\$ 28,953.76</b> | <b>\$ 15,000.00</b> | <b>\$ 13,448.48</b> | <b>\$ 20,000.00</b> | <b>\$ 20,000.00</b>   |  |
| Books & Publications                          |                    |                    |                     |                     |                     |                     |                       |  |
| 23-17 General Books                           |                    |                    |                     |                     |                     |                     |                       | Many resources are available online.   |
| <b>Books &amp; Publications Total</b>         | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>           |  |
| Vehicle Fuel Costs - Gas & Diesel             |                    |                    |                     |                     |                     |                     |                       |  |
| 25-33 Highway Dept Vehicle Fuel               | \$ 4,905.05        | \$ 6,850.82        | \$ 7,222.80         | \$ 5,000.00         | \$ 2,931.71         | \$7,000.00          | \$7,000.00            | Fuel for all equipment and vehicles. This would cover rental equipment as well. 3-yr avg \$5,957.49                                |
| <b>Vehicle Fuel Costs Total</b>               | <b>\$ 4,905.05</b> | <b>\$ 6,850.82</b> | <b>\$ 7,222.80</b>  | <b>\$ 5,000.00</b>  | <b>\$ 2,931.71</b>  | <b>\$ 7,000.00</b>  | <b>\$ 7,000.00</b>    |  |

| HIGHWAY DEPT 10                                   |                    |                     |                      |                     |                     |                     |                     |  |
|---|--------------------|---------------------|----------------------|---------------------|---------------------|---------------------|---------------------|--|
| Supplies  |                    |                     |                      |                     |                     |                     |                     |  |
| 29-14 Maintenance Supplies & PPE                  | \$ 2,200.74        | \$ 2,499.35         | \$ (61.37)           | \$ 3,000.00         | \$ 5,270.53         | \$3,000.00          | \$3,000.00          | Personal protection equipment (gloves, goggles, chainsaw chaps, boots). General office supplies, trashbags, W-D40, grease, hoses, pressure washer supplies. Allows \$100 for a meal during any 16 hour storm shifts. |
| 29-48 Highway Traffic Signs                       | \$ 2,383.18        | \$ 877.61           | \$ 1,361.01          | \$ 2,500.00         | \$ 2,802.11         | \$2,500.00          | \$2,500.00          | Road Signs: \$750<br>Traffic Control Devices. (barricades set of 2 (\$375 ea), cones, Warning signs \$150/ea (reflective) x 4<br>Sign Posts: \$30/ea and Hardware: \$20/ea   |
| 29-49 E911 Street Signs                           | \$ 508.02          | \$ 580.04           | \$ 224.52            | \$ 550.00           | \$ -                | \$550.00            | \$550.00            | Replacement street signs, new roads, etc.. \$50/ea estimate  |
| <b>Supplies Total</b>                             | <b>\$ 5,091.94</b> | <b>\$ 3,957.00</b>  | <b>\$ 1,524.16</b>   | <b>\$ 6,050.00</b>  | <b>\$ 8,072.64</b>  | <b>\$ 6,050.00</b>  | <b>\$ 6,050.00</b>  |  |
| Vehicles Insurance & Maintenance                  |                    |                     |                      |                     |                     |                     |                     |  |
| 30-24 Vehicle Repairs (Parts & Labor)             | \$ 3,879.93        | \$ 12,241.16        | \$ (4,698.35)        | \$ 12,500.00        | \$ 15,032.76        | \$11,500.00         | \$11,500.00         | Truck Maintenance: \$7,500<br>Equipment Maintenance: \$3,000<br>Attachment Maintenance: \$1,000<br>New loader and significant repairs to the truck in FY 25 which should result in a slightly slower cost.           |
| <b>Vehicles Insurance &amp; Maintenance Total</b> | <b>\$ 3,879.93</b> | <b>\$ 12,241.16</b> | <b>\$ (4,698.35)</b> | <b>\$ 12,500.00</b> | <b>\$ 15,032.76</b> | <b>\$ 11,500.00</b> | <b>\$ 11,500.00</b> |  |
| Retirement Plan                                   |                    |                     |                      |                     |                     |                     |                     |  |
| 38-24 Town Match Retirement                       | \$ 5,241.98        | \$ 5,813.30         | \$ 9,841.25          | \$ 12,610.00        | \$ 5,760.10         | \$13,015.00         | \$12,590.00         | Contribution rate set by Maine State Retirement System. Currently 10.2%.   |
| <b>Retirement Plan Total</b>                      | <b>\$ 5,241.98</b> | <b>\$ 5,813.30</b>  | <b>\$ 9,841.25</b>   | <b>\$ 12,610.00</b> | <b>\$ 5,760.10</b>  | <b>\$ 13,015.00</b> | <b>\$ 12,590.00</b> |  |

| HIGHWAY DEPT 10                                  |                     |                     |                     |                     |                     |                     |                     |   |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---|
| Employees Health Insurance                       |                     |                     |                     |                     |                     |                     |                     |   |
| 40-40 Employee Health Insurance Town Share       | \$ 12,025.12        | \$ 23,954.77        | \$ 19,162.60        | \$ 35,900.00        | \$ 11,066.04        | \$ 66,650.00        | \$ 50,990.00        | Maine Municipal Health Trust voted a 9% increase in premiums for the '25 calendar year, estimating a 4.5incr for Jan '26. Employee Only-\$13,337.12 Employee w/Children-\$28,424.07 Employee/Spouse/Family -\$34,325.82 Group I Employees: \$34,325.82 Group II Employees: \$31,325.82 x 2 Line item includes HRA account. Budgeted Amt is higher due to staff ability to sign up for health insurance. |
| <b>Employee Health Insurance Total</b>           | <b>\$ 12,025.12</b> | <b>\$ 23,954.77</b> | <b>\$ 19,162.60</b> | <b>\$ 35,900.00</b> | <b>\$ 11,066.04</b> | <b>\$ 66,650.00</b> | <b>\$ 50,990.00</b> |   |
| Worker's Compensation Insurance                  |                     |                     |                     |                     |                     |                     |                     |   |
| 41-41 Workers Compensation Insurance             | \$ 4,251.19         | \$ 2,201.99         | \$ 6,150.80         | \$ 4,243.00         | \$ 540.55           | \$ 5,690.00         | \$ 5,505.00         | Maine Municipal Insurances is not projecting an increase for worker comp. Contribution rate 4.46% of total payroll for Public Works employees   |
| <b>Worker's Compensation Insurance Total</b>     | <b>\$ 4,251.19</b>  | <b>\$ 2,201.99</b>  | <b>\$ 6,150.80</b>  | <b>\$ 4,243.00</b>  | <b>\$ 540.55</b>    | <b>\$ 5,690.00</b>  | <b>\$ 5,505.00</b>  |   |
| Unemployment Compensation Insurance              |                     |                     |                     |                     |                     |                     |                     |   |
| 42-42 Unemployment Compensation Insurance        | \$ 274.15           | \$ 95.53            | \$ 190.15           | \$ 275.00           | \$ 141.60           | \$ 275.00           | \$ 275.00           | No increase expected  |
| <b>Unemployment Compensation Insurance Total</b> | <b>\$ 274.15</b>    | <b>\$ 95.53</b>     | <b>\$ 190.15</b>    | <b>\$ 275.00</b>    | <b>\$ 141.60</b>    | <b>\$ 275.00</b>    | <b>\$ 275.00</b>    |   |
| Insurance for Town                               |                     |                     |                     |                     |                     |                     |                     |   |
| 43-43 Property & Casualty Insurance              | \$ 2,081.10         | \$ 1,737.00         | \$ -                | \$ 2,890.00         | \$ -                | \$ 3,125.00         | \$ 3,125.00         | Anticipating a 4% increase.   |
| <b>Insurance for Town Total</b>                  | <b>\$ 2,081.10</b>  | <b>\$ 1,737.00</b>  | <b>\$ -</b>         | <b>\$ 2,890.00</b>  | <b>\$ -</b>         | <b>\$ 3,125.00</b>  | <b>\$ 3,125.00</b>  |   |

| HIGHWAY DEPT 10                                |                     |                     |                     |                     |                     |                     |                     |  |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--|
| Highway Maintenance                            |                     |                     |                     |                     |                     |                     |                     |  |
| 52-12 Culverts                                 | \$ 2,683.80         | \$ 2,146.00         | \$ 8,609.96         | \$ 5,000.00         | \$ 4,301.16         | \$9,000.00          | \$9,000.00          | Allows us to purchase culverts. 15" x 20' culvert runs about \$350. May need larger culverts in certain locations.   |
| 52-52 Winter Sand & Salt                       | \$ 2,656.50         | \$ 179.32           | \$ 825.00           | \$ 900.00           | \$ 12,522.83        | \$900.00            | \$900.00            | Allows the crew to salt the Admin Building walk/parking lot as well as sidewalks that we maintain - Hodgdon, Miles, Church, 1B, Bristol Rds. Est 10 tons. Total salt purchase will be deducted from contracted services per agreement. |
| 52-53 General Maintenance                      | \$ 30,556.39        | \$ 4,266.86         | \$ 5,076.98         | \$ 15,000.00        | \$ 2,889.08         | \$10,000.00         | \$7,500.00          | Ditch/Shoulder Stabilization, Sidewalk Repair, Raising Drainage Grates, Bench/Table Replacements, etc...   |
| 52-96 Line Striping                            | \$ 856.89           | \$ 3,766.16         | \$ 430.96           | \$ 11,700.00        | \$ 5,105.00         | \$15,000.00         | \$15,000.00         | Parking Stalls: Est \$20 ea, \$5,000<br>Crosswalks: Est \$18.5/key, \$4,625<br>Misc Marks/Painting: Est \$2,000<br>Road/Traffic Stencils: Est \$75/ea,   |
| 52-97 Main Street Painting & Sweeping          | \$ 501.20           | \$ 136.95           | \$ 210.09           | \$ -                | \$ -                | \$0.00              | \$0.00              | This line has been covered in-house costs the last few years. Most painting will be contracted out, see above.   |
| 52-98 Cold Patch                               | \$ 3,817.66         | \$ 3,562.78         | \$ 3,469.74         | \$ 4,650.00         | \$ 3,348.16         | \$4,500.00          | \$4,500.00          | For pothole repairs large and small. Approx \$180/ton. Est 25 tons.  |
| <b>Highway Maintenance Total</b>               | <b>\$ 41,072.44</b> | <b>\$ 14,058.07</b> | <b>\$ 18,622.73</b> | <b>\$ 37,250.00</b> | <b>\$ 28,166.23</b> | <b>\$ 39,400.00</b> | <b>\$ 36,900.00</b> |  |
| Travel & Meeting Expenses                      |                     |                     |                     |                     |                     |                     |                     |  |
| 60-62 Mileage                                  |                     |                     | \$ -                | \$ 200.00           | \$ 92.36            | \$200.00            | \$200.00            | Reimb personal usage of vehicle @ \$0.67/mile. Travel for training or when the PW truck is out of service.   |
| <b>Travel &amp; Meeting Expenses Total</b>     | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ 200.00</b>    | <b>\$ 92.36</b>     | <b>\$ 200.00</b>    | <b>\$ 200.00</b>    |  |
| Training & Education Material                  |                     |                     |                     |                     |                     |                     |                     |  |
| 62-53 Training & Education Material            | \$ -                | \$ 243.10           | \$ 180.00           | \$ 200.00           | \$ 80.00            | \$200.00            | \$200.00            | Required trainings for OSHA, MDOT, HazMat, ADA, & SDS  |
| <b>Training &amp; Education Material Total</b> | <b>\$ -</b>         | <b>\$ 243.10</b>    | <b>\$ 180.00</b>    | <b>\$ 200.00</b>    | <b>\$ 80.00</b>     | <b>\$ 200.00</b>    | <b>\$ 200.00</b>    |  |

| HIGHWAY DEPT 10                  |                     |                     |                     |                      |                     |                      |                      |  |
|----------------------------------|---------------------|---------------------|---------------------|----------------------|---------------------|----------------------|----------------------|--|
| FICA & Medicare                  |                     |                     |                     |                      |                     |                      |                      |  |
| 81-88 FICA                       | \$ 4,733.61         | \$ 5,709.07         | \$ 7,099.27         | \$ 9,005.00          | \$ 4,265.42         | \$9,765.00           | \$9,440.00           | 7.65% of total payroll for FICA/Med  |
| <b>FICA &amp; MEDICARE</b>       | <b>\$ 4,733.61</b>  | <b>\$ 5,709.07</b>  | <b>\$ 7,099.27</b>  | <b>\$ 9,005.00</b>   | <b>\$ 4,265.42</b>  | <b>\$ 9,765.00</b>   | <b>\$ 9,440.00</b>   |  |
| Heater Rd Facility               |                     |                     |                     |                      |                     |                      |                      |  |
| 86-31 Heater Rd Facility         | \$ 2,863.59         | \$ 2,214.97         | \$ 13,787.35        | \$ 8,410.00          | \$ 4,895.33         | \$8,410.00           | \$3,410.00           | Electricity \$30/mo in the summer, \$200/mo in the winter<br>Water \$65/qtr<br>Heat \$750<br>Phone/Internet \$85/mo<br><b>Maintenance \$5,000</b><br><b>Repair/improve buildings and yard area</b> |
| <b>Heater Rd Facility Total</b>  | <b>\$ 2,863.59</b>  | <b>\$ 2,214.97</b>  | <b>\$ 13,787.35</b> | <b>\$ 8,410.00</b>   | <b>\$ 4,895.33</b>  | <b>\$ 8,410.00</b>   | <b>\$ 3,410.00</b>   |  |
| Public Landing                   |                     |                     |                     |                      |                     |                      |                      |  |
| 89-30 Public Landing Maintenance | \$ 82.65            | \$ 227.61           | \$ 536.11           | \$ 250.00            | \$ 334.80           | \$2,250.00           | \$2,250.00           | Float maintenance, hardware, dock lighting for improved safety.<br><b>Pumpout barge - no longer appears to be covered by grant funds.</b>  |
| <b>Public Landing Total</b>      | <b>\$ 82.65</b>     | <b>\$ 227.61</b>    | <b>\$ 536.11</b>    | <b>\$ 250.00</b>     | <b>\$ 334.80</b>    | <b>\$ 2,250.00</b>   | <b>\$ 2,250.00</b>   |  |
| Payroll                          |                     |                     |                     |                      |                     |                      |                      |  |
| 90-55 Highway Overtime           | \$ 4,531.96         | \$ 127.06           | \$ 1,839.00         | \$ 8,085.00          | \$ 68.10            | \$8,325.00           | \$8,325.00           | This allows 100 hours of overtime for each employee if needed to work though winter storms, weekends, and/or other seasonal needs  |
| 90-56 Driver/Laborer             | \$ 3,322.50         | \$ 29,558.00        | \$ 45,985.50        | \$ 47,225.00         | \$ 23,190.50        | \$49,920.00          | \$45,760.00          | Currently unfilled. Pay rate ranges from <b>\$18-24/hr.</b> Rate of pay will depend on qualifications.   |
| 90-57 Road Foreman               | \$ 46,281.87        | \$ 46,357.41        | \$ 40,781.67        | \$ 62,400.00         | \$ 32,358.56        | \$64,275.00          | \$64,275.00          |  |
| 90-96 Payroll Liability          |                     |                     |                     | \$ 1,590.00          |                     | \$5,095.00           | \$5,070.00           | Merit, Certification, & Longevity Increases as well as Paid Family Medical Leave contribution  |
| <b>Payroll Total</b>             | <b>\$ 54,136.33</b> | <b>\$ 76,042.47</b> | <b>\$ 88,606.17</b> | <b>\$ 119,300.00</b> | <b>\$ 55,617.16</b> | <b>\$ 127,615.00</b> | <b>\$ 123,430.00</b> |  |



| HIGHWAY DEPT 10                  |                      |                      |                      |                      |                          |                      |                      |  |
|----------------------------------|----------------------|----------------------|----------------------|----------------------|--------------------------|----------------------|----------------------|--|
| Contracted Services              |                      |                      |                      |                      |                          |                      |                      |  |
| 91-23 General Contractor         | \$ 4,224.25          | \$ 41,211.13         | \$ 12,786.83         | \$ 40,000.00         | \$ 13,080.62             | \$20,000.00          | \$20,000.00          | Welding Services \$2,000<br>Culvert Replacement \$10,000 (Est contract replacement cost \$150 per ft. Avg length est 40 ft)<br>Ditch Reclamation \$7/LF x 1000 |
| 91-24 Downtown Plowing           | \$ 109,637.79        | \$ 105,462.48        | \$ 128,515.40        | \$ 155,200.00        | \$ 106,949.01            | \$187,500.00         | \$187,500.00         | FY 26 Contract Price \$185,000<br>Fuel (De)/Escalator \$2,500  |
| 91-25 Highway Plowing            | \$ 153,401.00        | \$ 155,970.04        | \$ 182,447.10        | \$ 214,410.00        | \$ 158,588.68            | \$282,500.00         | \$282,500.00         | FY 26 Contract Price \$280,000<br>Fuel (De)/Escalator \$2,500  |
| 91-26 Roadside Mowing            | \$ 1,392.00          | \$ 1,592.00          | \$ 1,672.00          | \$ 1,700.00          | \$ -                     | \$1,755.00           | \$1,755.00           | Roadside mowing (est 5% increase)  |
| 91-27 Catch Basin Cleaning       | \$ -                 | \$ 3,150.00          | \$ -                 | \$ 4,000.00          | \$ -                     | \$4,000.00           | \$4,000.00           | Need to conduct inventory/assessment. Est 120 catch basins, 3-yr cleaning cycle. @ \$100/basin.  |
| 91-28 Catch Basin Repair         | \$ -                 | \$ -                 | \$ -                 | \$ 3,500.00          | \$ -                     | \$3,500.00           | \$3,500.00           | Minor Repairs and replacement covers   |
| 91-29 Technical Assistance       | \$ -                 | \$ 650.00            | \$ 335.00            | \$ 5,000.00          | \$ 6,595.00              | \$5,000.00           | \$5,000.00           | Engineering/Architect/Survey/Legal Services  |
| 91-30 Tree Work                  | \$ 600.00            | \$ 3,500.00          | \$ -                 | \$ 16,000.00         | \$ -                     | \$10,000.00          | \$10,000.00          | Roadside tree cutting @ est \$200/hr<br>Standpipe Rd (est 3 days)<br>Winter preparations (est 3 days)<br>No firm estimates or bids to-date.                    |
| 70-03 ADA Compliance             | \$ 1,822.70          | \$ 47.94             | \$ 4,354.26          | \$ 10,000.00         | \$ -                     | \$10,000.00          | \$10,000.00          | 715.00 per precast ADA plate;<br>Pedestrian activated signals est \$25,000 per crossing<br>May be used as matching funds for ADA grants.                       |
| <b>Contracted Services Total</b> | <b>\$ 271,077.74</b> | <b>\$ 311,583.59</b> | <b>\$ 330,110.59</b> | <b>\$ 449,810.00</b> | <b>\$ 285,213.31</b>     | <b>\$ 524,255.00</b> | <b>\$ 524,255.00</b> |  |
| <b>Total Highway Department</b>  | <b>\$ 414,392.49</b> | <b>\$ 472,990.08</b> | <b>\$ 528,169.39</b> | <b>\$ 718,993.00</b> | <b>\$ 435,928.49</b>     | <b>\$ 845,860.00</b> | <b>\$ 817,580.00</b> |  |
|                                  |                      |                      |                      |                      | <b>Increase/Decrease</b> | \$126,867.00         | \$98,587.00          |  |
|                                  |                      |                      |                      |                      |                          | 17.65%               | 13.71%               |  |

| HIGHWAY DEPT 10                     |                     |                     |                     |                     |                          |                     |                     |  |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|--------------------------|---------------------|---------------------|--|
| REVENUE                             |                     |                     |                     |                     |                          |                     |                     |  |
| (10) Auto Excise Tax                | \$486,494.45        | \$516,091.65        | \$520,658.00        | \$500,000.00        | \$325,376.99             | \$515,000.00        | \$515,000.00        |  |
| (10) Boat Excise Tax                | \$4,263.68          | \$4,247.20          | \$4,191.50          | \$4,000.00          | \$778.40                 | \$4,000.00          | \$4,000.00          |  |
| (10) Public Landing from Newcastle  |                     |                     | \$4,000.00          |                     |                          |                     |                     |  |
| (10) Revenue to Reimb Expense Accts |                     | \$2,879.85          | \$87.30             |                     |                          |                     |                     |  |
| (10) LRAP (URIP)                    | \$21,524.00         | \$21,408.00         | \$24,688.00         | \$24,500.00         | \$25,000.00              | \$24,500.00         | \$24,500.00         |  |
| Undesignated Fund Balance           |                     |                     |                     |                     |                          |                     |                     |  |
| Property Tax                        | -\$97,889.64        | -\$71,636.62        | -\$25,455.41        | \$190,493.00        | \$84,773.10              | \$302,360.00        | \$274,080.00        |  |
| <b>Total Administration Revenue</b> | <b>\$414,392.49</b> | <b>\$472,990.08</b> | <b>\$528,169.39</b> | <b>\$718,993.00</b> | <b>\$435,928.49</b>      | <b>\$845,860.00</b> | <b>\$817,580.00</b> |  |
|                                     |                     |                     |                     |                     | <b>Increase/Decrease</b> | \$126,867.00        | \$98,587.00         |  |
|                                     |                     |                     |                     |                     |                          | 17.65%              | 13.71%              |  |

| CEMETERY (DEPT 27)                            |                    |                    |                    |                    |                    |                    |                       |  |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--|
|   | 2022 Actual        | 2023 Actual        | 2024 Actual        | 2025 Budget        | 2025 YTD           | 2026 Dept Request  | 2026 Manager Proposal | COMMENTS   |
| <b>EXPENSES</b>                               |                    |                    |                    |                    |                    |                    |                       |  |
| Public Advertising                            |                    |                    |                    |                    |                    |                    |                       |  |
| 11-57 Public Notices                          | \$0.00             | \$210.00           | \$0.00             | \$200.00           | \$0.00             | \$200.00           | \$200.00              | Advertise for seasonal helper  |
| <b>Public Advertising Total</b>               | <b>\$0.00</b>      | <b>\$210.00</b>    | <b>\$0.00</b>      | <b>\$200.00</b>    | <b>\$0.00</b>      | <b>\$200.00</b>    | <b>\$200.00</b>       |  |
| Computer Software                             |                    |                    |                    |                    |                    |                    |                       |  |
| 13-38 Software Licenses                       | \$0.00             | \$600.00           | \$400.00           | \$300.00           | \$0.00             | \$300.00           | \$300.00              | Tech support as needed.  |
| <b>Computer Software Total</b>                | <b>\$0.00</b>      | <b>\$600.00</b>    | <b>\$400.00</b>    | <b>\$300.00</b>    | <b>\$0.00</b>      | <b>\$300.00</b>    | <b>\$300.00</b>       |  |
| Equipment, Tools, & Supplies                  |                    |                    |                    |                    |                    |                    |                       |  |
| 21-14 General Equipment                       | \$1,093.71         | \$2,053.57         | \$0.00             | \$1,200.00         | \$1,272.09         | \$760.00           | \$760.00              | \$160 WWII Flag Holders (\$20 ea)<br>\$100 Misc Tools<br>\$500 D2                          |
| 21-27 Memorial Day Flags                      | \$0.00             | \$404.58           | \$328.83           | \$800.00           | \$0.00             | \$800.00           | \$800.00              | 346 vets - 12 x 18" on 5/16 dowel (potential donation)                                     |
| <b>Equipment, Tools, &amp; Supplies Total</b> | <b>\$1,093.71</b>  | <b>\$2,458.15</b>  | <b>\$328.83</b>    | <b>\$2,000.00</b>  | <b>\$1,272.09</b>  | <b>\$1,560.00</b>  | <b>\$1,560.00</b>     |  |
| Recording & Processing Fees                   |                    |                    |                    |                    |                    |                    |                       |  |
| 27-27 Recording Fees                          | \$118.00           | \$116.00           | \$19.00            | \$120.00           | \$105.00           | \$115.00           | \$115.00              | Recording Fees are typically \$19, this allows for 6 recordings.                           |
| <b>Recording &amp; Processing Fees Total</b>  | <b>\$118.00</b>    | <b>\$116.00</b>    | <b>\$19.00</b>     | <b>\$120.00</b>    | <b>\$105.00</b>    | <b>\$115.00</b>    | <b>\$115.00</b>       |  |
| Land Maintenance                              |                    |                    |                    |                    |                    |                    |                       |  |
| 68-24 General Maintenance                     | \$959.70           | \$2,735.20         | \$28,641.28        | \$4,000.00         | \$77.42            | \$2,000.00         | \$2,000.00            | loam & seed multiple places<br>Bethlehem<br>Hillside - Erosion issues<br>Walpole           |
| 68-33 Cemetery Watering                       | \$256.20           | \$256.20           | \$256.20           | \$520.00           | \$256.20           | \$520.00           | \$520.00              |  |
| 68-91 Mowing Contract                         | \$28,225.00        | \$30,741.00        | \$36,940.50        | \$37,865.00        | \$28,221.00        | \$40,015.00        | \$40,015.00           | July-Dec '25 @ \$4,821/mo, and<br>May-June '26 @ \$5065/mo (est)<br>Contract ends Nov 2025 |
| <b>Land Maintenance Total</b>                 | <b>\$29,440.90</b> | <b>\$33,732.40</b> | <b>\$65,837.98</b> | <b>\$42,385.00</b> | <b>\$28,554.62</b> | <b>\$42,535.00</b> | <b>\$42,535.00</b>    |  |
| Cemetery Capital Improvements                 |                    |                    |                    |                    |                    |                    |                       |  |
| 69-85 Grave Stone Repair & Cleaning           |                    |                    |                    |                    |                    | \$4,000.00         | \$4,000.00            | Routine stone repair/maintenance<br>- Gravestone Matters - \$1,000/day                     |
| 69-86 Tree Assessment & Maintenance           |                    |                    |                    | \$2,000.00         |                    | \$2,000.00         | \$2,000.00            | Respond to safety issues as they arise (hanging limbs, etc.)                               |
| 69-87 Cemetery Drainage                       |                    |                    |                    |                    |                    |                    |                       | N/A  |
| <b>Cemetery Capital Improvements Total</b>    | <b>\$0.00</b>      | <b>\$0.00</b>      | <b>\$0.00</b>      | <b>\$2,000.00</b>  | <b>\$0.00</b>      | <b>\$6,000.00</b>  | <b>\$6,000.00</b>     |  |
| FICA & Medicare                               |                    |                    |                    |                    |                    |                    |                       |  |
| 81-88 FICA & Medicare                         | \$459.00           | \$459.00           | \$497.26           | \$880.00           | \$248.63           | \$880.00           | \$880.00              | FICA/Medicare for Cemetery Admin Clerk & seasonal worker.                                  |
| <b>FICA &amp; Medicare Total</b>              | <b>\$459.00</b>    | <b>\$459.00</b>    | <b>\$497.26</b>    | <b>\$880.00</b>    | <b>\$248.63</b>    | <b>\$880.00</b>    | <b>\$880.00</b>       |  |

| CEMETERY (DEPT 27)                  |                    |                    |                    |                                   |                    |                    |                       |   |
|-------------------------------------|--------------------|--------------------|--------------------|-----------------------------------|--------------------|--------------------|-----------------------|---|
|                                     | 2022 Actual        | 2023 Actual        | 2024 Actual        | 2025 Budget                       | 2025 YTD           | 2026 Dept Request  | 2026 Manager Proposal | COMMENTS  |
| Payroll                             |                    |                    |                    |                                   |                    |                    |                       |   |
| 90-51 Cemetery Admin Clerk          | \$6,000.00         | \$6,000.00         | \$6,500.00         | \$6,500.00                        | \$3,250.00         | \$6,500.00         | \$6,500.00            | Stipended position, actual hours vary week to week  |
| 90-56 Seasonal Worker               | \$1,500.00         |                    | \$280.00           | \$5,000.00                        | \$0.00             | \$5,000.00         | \$5,000.00            | Catch up deferred maintenance, e.g sunken & leaning stones in Town-owned cemeteries and Veterans' stones in family cemeteries. This will allow approx 165 hours of labor @ up to \$30/hr. |
| <b>Payroll Total</b>                | <b>\$7,500.00</b>  | <b>\$6,000.00</b>  | <b>\$6,780.00</b>  | <b>\$11,500.00</b>                | <b>\$3,250.00</b>  | <b>\$11,500.00</b> | <b>\$11,500.00</b>    |   |
| <b>Total Cemetery</b>               | <b>\$38,611.61</b> | <b>\$43,575.55</b> | <b>\$73,863.07</b> | <b>\$59,385.00</b>                | <b>\$33,430.34</b> | <b>\$63,090.00</b> | <b>\$63,090.00</b>    |   |
|                                     |                    |                    |                    | <b>Expenses Increase/Decrease</b> |                    | \$3,705.00         | \$3,705.00            |   |
|                                     |                    |                    |                    |                                   |                    | 6.24%              | 6.24%                 |   |
| <b>REVENUE</b>                      |                    |                    |                    |                                   |                    |                    |                       |   |
| (27) Plot Purchases                 | \$2,100.00         | \$3,300.00         |                    | \$1,000.00                        | \$1,800.00         |                    |                       | Most of the sale proceeds go to the Perpetual Care Fund.  |
| Undesignated Fund Balance           |                    |                    |                    |                                   |                    |                    |                       |   |
| Property Taxes                      | \$36,511.61        | \$40,275.55        | \$73,863.07        | \$58,385.00                       | \$31,630.34        | \$63,090.00        | \$63,090.00           |   |
| <b>Total Administration Revenue</b> | <b>\$38,611.61</b> | <b>\$43,575.55</b> | <b>\$73,863.07</b> | <b>\$59,385.00</b>                | <b>\$33,430.34</b> | <b>\$63,090.00</b> | <b>\$63,090.00</b>    |   |
|                                     |                    |                    |                    | <b>Revenues Increase/Decrease</b> |                    | \$3,705.00         | \$3,705.00            |   |
|                                     |                    |                    |                    |                                   |                    | 6.24%              | 6.24%                 |   |

| BISCAY BEACH PROPERTY (DEPT 22)        |                 |                 |                 |                            |                   |                   |                       |   |
|--|-----------------|-----------------|-----------------|----------------------------|-------------------|-------------------|-----------------------|---|
| EXPENSES                               | 2022 Actual     | 2023 Actual     | 2024 Actual     | 2025 Budget                | 2025 YTD          | 2026 Dept Request | 2026 Manager Proposal | COMMENTS  |
| Biscay Beach Property                  |                 |                 |                 |                            |                   |                   |                       |   |
| 18-39 Port-A-Potty/Contracted Services | \$940.00        | \$738.44        | \$800.00        | \$1,400.00                 | \$1,140.00        | \$1,400.00        | \$1,400.00            | Porta-potty pump out: \$1,000<br>Leaf /Debris Clean-up: \$400 |
| <b>BISCAY BEACH PROPERTY</b>           | <b>\$940.00</b> | <b>\$738.44</b> | <b>\$800.00</b> | <b>\$1,400.00</b>          | <b>\$1,140.00</b> | <b>\$1,400.00</b> | <b>\$1,400.00</b>     |   |
|  |                 |                 |                 |                            |                   |                   |                       |   |
|  |                 |                 |                 | Expenses Increase/Decrease |                   | \$0.00            | \$0.00                |   |
|  |                 |                 |                 |                            |                   | 0.00%             | 0.00%                 |   |
|  |                 |                 |                 |                            |                   |                   |                       |   |
| <b>REVENUE</b>                         |                 |                 |                 |                            |                   |                   |                       |   |
| Undesignated Fund Balance              |                 |                 |                 |                            |                   |                   |                       |   |
| Property Taxes                         | \$940.00        | \$738.44        | \$800.00        | \$1,400.00                 | \$1,140.00        | \$1,400.00        | \$1,400.00            |   |
| <b>Total Administration Revenue</b>    | <b>\$940.00</b> | <b>\$738.44</b> | <b>\$800.00</b> | <b>\$1,400.00</b>          | <b>\$1,140.00</b> | <b>\$1,400.00</b> | <b>\$1,400.00</b>     |   |
|  |                 |                 |                 |                            |                   |                   |                       |   |
|  |                 |                 |                 | Revenues Increase/Decrease |                   | \$0.00            | \$0.00                |   |
|  |                 |                 |                 |                            |                   | 0.00%             | 0.00%                 |   |



Fiscal Year 2025-2026  
Community Betterment

[illegible]



| COMMUNITY BETTERMENT (DEPT 26)             |                    |                    |                    |                    |                                   |                    |                       |  |
|--|--------------------|--------------------|--------------------|--------------------|-----------------------------------|--------------------|-----------------------|--|
| EXPENSES                                   | 2022 Actual        | 2023 Actual        | 2024 Actual        | 2025 Budget        | 2025 YTD                          | 2026 Dept Request  | 2026 Manager Proposal | COMMENTS   |
| Community Betterment Organizations         |                    |                    |                    |                    |                                   |                    |                       | Department request reflects the petitions that will be on the warrant.<br><br>Manager Proposal reflects the same amount only for budget projections and is not an endorsement of approval. |
| New Hope for Women                         | \$1,325.00         | \$1,325.00         | \$1,589.00         | \$1,589.00         | \$1,589.00                        | \$1,925.00         | \$1,925.00            |  |
| <i>Healthy Kids</i>                        | \$2,200.00         | \$2,200.00         | \$2,200.00         | \$2,200.00         | \$2,200.00                        |                    |                       |  |
| Spectrum Generations                       | \$2,662.00         | \$4,820.00         | \$4,820.00         | \$5,061.00         | \$5,061.00                        | \$5,314.05         | \$5,314.05            |  |
| <i>Midcoast Maine Community Action</i>     | \$1,320.00         | \$1,320.00         |                    |                    |                                   |                    |                       |  |
| Coastal Kids Preschool                     | \$2,000.00         | \$2,000.00         | \$2,000.00         |                    |                                   | \$4,000.00         | \$4,000.00            |  |
| <i>Historical Society</i>                  |                    | \$7,500.00         | \$7,500.00         | \$5,000.00         | \$5,000.00                        |                    |                       |  |
| Skidompha Library                          | \$33,813.00        | \$33,813.00        | \$33,815.00        | \$33,815.00        | \$33,815.00                       | \$33,813.00        | \$33,813.00           |  |
| LCTV                                       | \$11,966.00        | \$17,500.00        | \$19,000.00        | \$20,000.00        | \$20,000.00                       | \$20,000.00        | \$20,000.00           |  |
| CLC YMCA                                   |                    |                    |                    |                    |                                   | \$15,000.00        | \$15,000.00           |  |
| <i>Adult Education Union 74</i>            | \$8,350.00         | \$8,350.00         | \$10,950.00        |                    |                                   |                    |                       |  |
| Hearty Roots                               |                    |                    | \$5,000.00         | \$5,000.00         | \$5,000.00                        | \$5,000.00         | \$5,000.00            |  |
| Veggies to Table                           |                    |                    |                    |                    |                                   | \$1,200.00         | \$1,200.00            |  |
| Midcoast Conservancy                       |                    |                    |                    |                    |                                   | \$2,000.00         | \$2,000.00            |  |
| <b>Total Community Betterment Agencies</b> | <b>\$63,636.00</b> | <b>\$78,828.00</b> | <b>\$86,874.00</b> | <b>\$72,665.00</b> | <b>\$72,665.00</b>                | <b>\$88,252.05</b> | <b>\$88,252.05</b>    |  |
|  |                    |                    |                    |                    |                                   |                    |                       |  |
|  |                    |                    |                    |                    | <b>Expenses Increase/Decrease</b> | \$15,587.05        | \$15,587.05           |  |
|  |                    |                    |                    |                    |                                   | 21.45%             | 21.45%                |  |
|  |                    |                    |                    |                    |                                   |                    |                       |  |
| <b>REVENUE</b>                             |                    |                    |                    |                    |                                   |                    |                       |  |
| Undesignated Fund Balance                  |                    |                    |                    |                    |                                   |                    |                       |  |
| Property Taxes                             | \$63,636.00        | \$78,828.00        | \$86,874.00        | \$72,665.00        | \$72,665.00                       | \$88,252.05        | \$88,252.05           |  |
| <b>Total Administration Revenue</b>        | <b>\$63,636.00</b> | <b>\$78,828.00</b> | <b>\$86,874.00</b> | <b>\$72,665.00</b> | <b>\$72,665.00</b>                | <b>\$88,252.05</b> | <b>\$88,252.05</b>    |  |
|  |                    |                    |                    |                    |                                   |                    |                       |  |
|  |                    |                    |                    |                    | <b>Revenues Increase/Decrease</b> | \$15,587.05        | \$15,587.05           |  |
|  |                    |                    |                    |                    |                                   | 21.45%             | 21.45%                |  |



Fiscal Year 2025-2026  
Debt Service



Fiscal Year 2025-2026  
Revenue

| REVENUES PROJECTED FOR FISCAL YEAR 2026 |   |                     |                     |                       |                     |                     |                     |                     |             |             |             |
|---|---|---------------------|---------------------|-----------------------|---------------------|---------------------|---------------------|---------------------|-------------|-------------|-------------|
| Acct #                                  | Object                                  | 2022 Actual         | 2023 Actual         | 2024 Actual           | 2025 Budget         | 2025 YTD            | 2026 Dept           | 2026                | 2026 Select | 2026 Budget | 2025        |
| Municipal Operating Revenue             |   |                     |                     |                       |                     |                     |                     |                     |             |             |             |
| 01-111                                  | Revenue To Reimb Expense Accts          | \$2.65              | \$4,941.43          | \$972.18              |                     |                     |                     |                     |             |             |             |
| 01-112                                  | Property Tax Stabilization Revenue      |                     |                     | \$95,548.25           |                     |                     |                     |                     |             |             |             |
| 01-120                                  | (10) Auto Excise Tax                    | \$486,494.45        | \$516,091.65        | \$520,658.00          | \$500,000.00        | \$325,376.99        | \$515,000.00        | \$515,000.00        |             |             |             |
| 01-121                                  | (10) Boat Excise Tax                    | \$4,263.68          | \$4,247.20          | \$4,191.50            | \$4,000.00          | \$778.40            | \$4,000.00          | \$4,000.00          |             |             |             |
| 01-129                                  | (01) All Vital Fees                     | \$5,553.60          | \$6,519.40          | \$5,681.00            | \$6,000.00          | \$3,818.80          | \$6,000.00          | \$6,000.00          |             |             |             |
| 01-130                                  | (01) Clerk Fees                         | \$1,745.61          | \$1,775.38          | \$1,290.52            | \$1,750.00          | \$763.40            | \$1,500.00          | \$1,500.00          |             |             |             |
| 01-131                                  | (01) Charges for Services (Franchise Fe | \$21,794.18         | \$21,975.03         | \$21,909.93           | \$20,000.00         | \$10,859.80         | \$21,000.00         | \$21,000.00         |             |             |             |
| 01-133                                  | (01) Reimbursements                     | \$2,676.00          | \$2,637.25          | \$1,631.00            | \$2,600.00          | \$2,359.65          | \$2,600.00          | \$2,600.00          |             |             |             |
| 01-137                                  | (01) Tax Lien Fees                      | \$5,483.65          | \$3,680.56          | \$2,265.37            | \$4,500.00          | \$1,296.47          | \$2,000.00          | \$2,000.00          |             |             |             |
| 01-138                                  | (01) Interest on Taxes and Liens        | \$28,428.98         | \$14,251.70         | \$13,239.62           | \$15,000.00         | \$5,502.86          | \$10,000.00         | \$10,000.00         |             |             |             |
| 01-139                                  | (01) Liquor License Application Fees    | \$360.00            | \$325.00            | \$370.00              | \$300.00            | \$245.00            | \$300.00            | \$300.00            |             |             |             |
| 01-140                                  | (01) Interest on Accounts               | \$14,060.35         | \$48,311.71         | \$472,580.07          | \$50,000.00         |                     | \$50,000.00         | \$50,000.00         |             |             |             |
| 01-141                                  | Cash Over Shorts Deposits Etc           | \$13.42             | \$51.08             | \$30.29               |                     | -\$16.49            |                     |                     |             |             |             |
| 01-200                                  | Supplemental Taxes                      | \$4,758.87          | \$3,527.88          | \$31,899.34           | \$2,000.00          | \$837.31            |                     |                     |             |             |             |
| 01-202                                  | (09) Dog License Fees                   | \$984.00            | \$984.00            | \$711.00              | \$750.00            | \$190.00            | \$750.00            | \$750.00            |             |             |             |
| 01-203                                  | (01) Motor Vehicle Agent Fees           | \$10,700.00         | \$11,231.00         | \$11,273.00           | \$10,500.00         | \$6,119.00          | \$11,000.00         | \$11,000.00         |             |             |             |
| 01-204                                  | (01) RV Agent Fees                      | \$516.00            | \$455.50            | \$544.25              | \$450.00            | \$270.25            | \$500.00            | \$500.00            |             |             |             |
| 01-408                                  | (01) Payment in Lieu of Taxes           | \$5,690.44          | \$5,923.28          | \$6,380.74            | \$5,000.00          |                     | \$45,000.00         | \$0.00              |             |             |             |
| 01-500                                  | Utilization of UFB                      |                     | -\$32,500.00        |                       | \$150,000.00        |                     | \$75,310.00         | \$74,810.00         |             |             |             |
| 03-111                                  | (03) Revenue To Reimb Expense Accts     |                     |                     | \$35,727.69           |                     | \$13,163.67         |                     |                     |             |             |             |
| 03-131                                  | (03) Planning & Development Fees        | \$1,368.34          | \$4,048.94          | \$1,075.00            | \$1,200.00          | \$1,327.00          | \$2,000.00          | \$2,000.00          |             |             |             |
| 03-132                                  | (03) Building Permit Fees               | \$14,409.85         | \$11,319.85         | \$11,904.02           | \$25,000.00         | \$5,611.73          | \$20,000.00         | \$20,000.00         |             |             |             |
| 03-133                                  | (03) Town Plumbing Permit Fees          | \$4,658.75          | \$7,080.00          | \$9,702.50            | \$6,000.00          | \$3,292.50          | \$6,500.00          | \$6,500.00          |             |             |             |
|   | (03) Business Licensing                 |                     |                     |                       |                     |                     | \$15,000.00         | \$15,000.00         |             |             |             |
| 03-420                                  | (03) Marijuana App & Permit Fees        | \$17,500.00         | \$21,001.00         | \$20,000.00           | \$15,000.00         | \$5,000.00          | \$18,815.00         | \$18,790.00         |             |             |             |
| 03-111                                  | (03) Contract Reimbursement             |                     |                     |                       | \$53,500.00         |                     | \$54,780.00         | \$54,780.00         |             |             |             |
| 05-111                                  | Revenue To Reimb Expense Accts          |                     |                     | \$6.00                |                     |                     |                     |                     |             |             |             |
| 09-103                                  | (09) Fines                              |                     |                     | \$100.00              |                     |                     |                     |                     |             |             |             |
| 10-100                                  | (10) Public Landing from Newcastle      |                     |                     | \$4,000.00            |                     |                     |                     |                     |             |             |             |
| 10-111                                  | (10) Revenue to Reimb Expense Accts     |                     | \$2,879.85          | \$87.30               |                     |                     |                     |                     |             |             |             |
| 12-120                                  | (12) Special Detail                     | \$292.50            |                     | \$195.00              | \$300.00            | \$6,500.00          | \$0.00              | \$0.00              |             |             |             |
| 12-130                                  | (12) Parking Fines                      | \$3,575.00          | \$7,025.00          | \$4,630.00            | \$6,500.00          | \$4,835.00          | \$6,500.00          | \$2,500.00          |             |             |             |
| 12-140                                  | (12) Accident Reports                   | \$790.00            | \$870.00            | \$660.00              | \$500.00            | \$350.00            | \$500.00            | \$500.00            |             |             |             |
| 12-150                                  | (12) Witness Fees                       | \$20.00             | \$350.00            | \$400.00              | \$200.00            |                     | \$0.00              | \$0.00              |             |             |             |
| 12-160                                  | (12) Miscellaneous Income               | \$3,776.00          | \$4,322.50          | \$5,025.00            |                     |                     |                     | \$0.00              |             |             |             |
| 12-170                                  | (12) Concealed Weapons                  | \$55.00             | \$70.00             | \$30.00               | \$50.00             | \$20.00             | \$0.00              | \$0.00              |             |             |             |
| 13-160                                  | (13) Miscellaneous                      | \$140.00            |                     | \$500.00              |                     |                     |                     |                     |             |             |             |
| 27-101                                  | (27) Plot Purchases                     | \$2,100.00          | \$3,300.00          |                       | \$1,000.00          | \$1,800.00          |                     |                     |             |             |             |
|   | Misc                                    |                     |                     |                       |                     |                     |                     |                     |             |             |             |
|   | <b>Total</b>                            | <b>\$642,208.67</b> | <b>\$671,754.76</b> | <b>\$1,188,698.14</b> | <b>\$882,100.00</b> | <b>\$400,301.34</b> | <b>\$869,055.00</b> | <b>\$819,530.00</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |
|   | % Increase/Decrease                     |                     | 4.60%               | 76.95%                | -25.79%             |                     | -1.48%              | -7.09%              | -100.00%    | -100.00%    | -100.00%    |

| REVENUES PROJECTED FOR FISCAL YEAR 2026 |        |             |             |             |             |          |           |      |             |             |      |
|---|--------|-------------|-------------|-------------|-------------|----------|-----------|------|-------------|-------------|------|
| Acct #                                  | Object | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Budget | 2025 YTD | 2026 Dept | 2026 | 2026 Select | 2026 Budget | 2025 |

|        |                 |        |  |  |  |  |  |  |  |  |  |
|--------|-----------------|--------|--|--|--|--|--|--|--|--|--|
| 31-101 | Philbrook Funds | \$0.00 |  |  |  |  |  |  |  |  |  |
|--------|-----------------|--------|--|--|--|--|--|--|--|--|--|

| State Reimbursements |                                       |                       |                       |                       |                       |                       |                       |                       |                    |               |               |
|----------------------|---------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--------------------|---------------|---------------|
| 32-170               | (02) Veterans Exemption               | \$1,934.00            | \$2,382.00            | \$2,209.00            | \$2,500.00            | \$2,143.00            | \$2,150.00            | \$2,150.00            |                    |               |               |
| <b>32-172</b>        | <b>Homestead Reimbursement</b>        | <b>\$149,365.00</b>   | <b>\$131,975.00</b>   | <b>\$143,916.00</b>   | <b>\$145,000.00</b>   | <b>\$144,272.86</b>   | <b>\$145,000.00</b>   | <b>\$145,000.00</b>   |                    |               |               |
| 32-173               | (02) Tree Growth Reimbursement        | \$12,379.92           | \$13,095.21           | \$12,117.73           | \$12,000.00           | \$12,623.68           | \$12,000.00           | \$12,000.00           |                    |               |               |
| <b>32-175</b>        | <b>BETE</b>                           | <b>\$29,168.00</b>    | <b>\$23,125.00</b>    | <b>\$23,633.00</b>    | <b>\$23,500.00</b>    | <b>\$33,626.00</b>    | <b>\$23,500.00</b>    | <b>\$23,500.00</b>    |                    |               |               |
| <b>32-177</b>        | <b>Renewable Energy</b>               |                       |                       | \$1,320.00            |                       |                       |                       |                       |                    |               |               |
| <b>32-180</b>        | <b>Revenue Sharing</b>                | <b>\$349,048.30</b>   | <b>\$352,197.18</b>   | <b>\$404,823.95</b>   | <b>\$312,839.00</b>   | <b>\$161,342.41</b>   | <b>\$312,839.00</b>   | <b>\$312,839.00</b>   |                    |               |               |
| 32-181               | (10) LRAP (URIP)                      | \$21,524.00           | \$21,408.00           | \$24,688.00           | \$24,500.00           | \$25,000.00           | \$24,500.00           | \$24,500.00           | \$24,500.00        |               |               |
| 32-182               | (01) Snowmobile                       | \$297.00              | \$350.86              | \$297.90              | \$250.00              |                       | \$250.00              | \$300.00              | \$300.00           |               |               |
| 32-183               | (12) Sex Offender Registry            | \$10.00               | \$10.00               | \$15.00               | \$0.00                | \$20.00               | \$0.00                | \$0.00                | \$0.00             |               |               |
| 32-185               | (01) Gas Tax Reimbursement            |                       | \$958.05              | \$1,846.86            | \$1,750.00            |                       | \$1,750.00            | \$1,750.00            | \$1,750.00         |               |               |
| 32-91098             | (91) General Assistance Reimbursement | \$49.00               | \$3,297.49            | \$2,244.83            | \$4,875.00            | \$277.90              | \$4,875.00            | \$4,875.00            |                    |               |               |
|                      | <b>Total</b>                          | <b>\$563,775.22</b>   | <b>\$548,798.79</b>   | <b>\$617,112.27</b>   | <b>\$527,214.00</b>   | <b>\$379,305.85</b>   | <b>\$526,864.00</b>   | <b>\$526,914.00</b>   | <b>\$26,550.00</b> | <b>\$0.00</b> | <b>\$0.00</b> |
|                      | % Increase/Decrease                   |                       | -2.66%                | 12.45%                | -14.57%               |                       | -0.07%                | -0.06%                | -94.96%            | -100.00%      | -100.00%      |
| Property Tax Revenue |                                       |                       |                       |                       |                       |                       |                       |                       |                    |               |               |
| 01-110               | <b>Tax Revenue PP/RE</b>              | <b>\$1,588,385.13</b> | <b>\$2,060,392.53</b> | <b>\$1,705,378.91</b> | <b>\$2,650,204.91</b> | <b>\$1,697,539.88</b> | <b>\$3,405,457.05</b> | <b>\$3,190,408.05</b> |                    |               |               |
|                      | % Increase/Decrease                   |                       | 29.72%                | -17.23%               | 55.40%                |                       | 28.50%                | 20.38%                | -100.00%           | -100.00%      | -100.00%      |