

# Town of Farmington FY 2026 Budget



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## FY 2026 Proposed Budget Preparation Schedule

<p style="text-align: center;"><b>Monday January 5th</b></p> <p style="text-align: center;">BUDGET TO SELECT BOARD AND BUDGET COMMITTEE</p>	<p style="text-align: center;"><b>Thursda January 8th at 5:30 pm</b> Budg Committee</p> <p>All General Government Other Public Safety Contracts Library Fixed Assessments Debt Service</p>	<p style="text-align: center;"><b>Tuesday January 13th at 6:30 pm</b> BOS</p> <p>Budget Overview</p>	<p style="text-align: center;"><b>Thursda January 15th at 5:30 pm</b> Budg Committee</p> <p>Police Fire</p>	<p style="text-align: center;"><b>Tuesda January 20th at 6:00 pm</b> BOS</p> <p>All General Gov't Other Public Safety Contracts Library Fixed Assessments Debt Service General Gov't Revenue</p>	<p style="text-align: center;"><b>Thursday January 22nd at 5:30 pm</b> Budg Committee</p> <p>Public Works Recycling Parks &amp; Rec Community Center</p>
<p style="text-align: center;"><b>Thursday January 29th at 5:30 pm</b> Budg Committee</p> <p>Wrap up</p>	<p style="text-align: center;"><b>Tuesday February 3rd at 6:00 pm</b> BOS</p> <p>Police Fire</p>	<p style="text-align: center;"><b>Thursday February 5th at 6:00 p.m.</b> BOS</p> <p>Public Works Recycling Parks &amp; Rec Community Center</p>	<p style="text-align: center;"><b>Tuesday March 10, 2026 at 6:30 p.m.</b></p> <p>Approval of Town Warrant</p>	<p style="text-align: center;"><b>Wednesday March 11, 2026</b></p> <p>Posting of Town Warrant</p>	<p style="text-align: center;"><b>Monday March 23, 2026 at 7:00 p.m.</b></p> <p>TOWN MEETING</p>

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# Town of Farmington

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TO: Residents of the Town of Farmington  
FROM: Erica LaCroix, Town Manager *Erica LaCroix*  
DATE: February 25, 2026  
RE: FY2026 Budget

Please find attached the final FY2026 six-month budget approved by the Budget Committee and the Selectmen for consideration at the March 23, 2026 Town Meeting. This budget has been developed to be as lean as possible during the transition to the new fiscal year.

The net appropriation (expenditures less non-tax revenues) is 48% lower than 2025- an additional 1% lower than the preliminary budget presented in January. This is primarily due to decreased Police Department wages resulting from vacant positions. **The Town-only portion** of the budget reflects a **56% reduction**. County and School budgets show smaller decreases (47% and 48.9%, respectively) because this appropriation represents half of the increases to their budgets which started in July of 2025. The total budget does not reach a 50% reduction largely due to County and School assessments, a 59.8% decline in non-tax revenues, and the one-time use of \$1.3 million in Undesignated Fund Balance in 2025. The estimated mil rate for this six-month period is \$5.49<sup>1</sup>.

## SIGNIFICANT CHANGES FOR THE FY2026 BUDGET:

- All townwide (non-sewer) expenses have been consolidated into the Fixed Assessments cost center, including payroll taxes, retirement, health insurance, workers' compensation, landline telephone services, IT services, and shared software. These are "umbrella costs" that are the cost of doing business. Splitting those costs into each department is time consuming and often creates inaccuracies.
- Parks program expenses and revenues, including staffing, will move to Rec Programs, a new special revenue account (see page 61 of the budget detail), to better track program self-sufficiency. Maintenance and free programming remain in the Parks budget.
- No capital budget is included except for deficit coverage or projects already underway or contractually obligated—primarily capital roads and fire equipment.
- New spending requests are excluded unless essential.

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<sup>1</sup> The actual mil rate will not be known until taxes are committed by the Assessor incorporating updated property valuation as of April 1, 2026.

- Single annual expenditures may appear as zero or fully budgeted depending on the month they are due (software licenses, inspections, dues, trainings).

## PERSONNEL COSTS

- The Selectmen approved a COLA of \$.45, equivalent with the increase in the minimum wage, and applied to all employees. Note that this is not a percentage as has been the case traditionally. Applying a fixed dollar increase rather than a percentage ensures all employees are treated equally.
- No annual stipends (e.g., safety bonus, Select Board stipend, Police stipends) are included, as these are paid in December.
- Police wages are estimated pending contract expiration in March and include the same \$0.45 COLA placeholder.
- Parks wages to support paid recreation programs have been transferred to the new Recreational Programs special revenue account.
- Health insurance premiums have increased by 9% for the upcoming period. Because the Town adopted the more cost-effective Moosehead plan last year as the base option for all employees except police union members, we are somewhat insulated from the full impact of this increase. Employees who choose to enroll in higher-cost plans continue to pay the difference in premiums.
- PFML was transitioned to a private plan in April. We don't start paying into the private plan until May of 2026, and the percentage of payroll will be reduced from 1% to .82%. To get this rate we had to agree to add \$10,000 in employer-paid life insurance for all paid employees at a total cost of \$1,500 per year. The town burden is .32% of payroll and the employee burden is .5%.
- Workers' compensation costs decreased by 32%, with a possible year-end adjustment pending 2025 payroll reconciliation.

## UTILITIES

- FWD will implement a 1.5% increase to water bills, primarily affecting hydrant costs.
- CMP electricity rates increased significantly in 2025 and again as of January 1, including a 20% increase to the Standard Offer Rate and modest increases to service and delivery charges (1% and 7% respectively).

## NEW ITEMS

- Code Enforcement Planning Intern – In 2025 the Selectmen approved hiring a college intern to help with the Comprehensive Plan. The approval was for up to \$8,640. The \$4,640 in this budget is the remainder of her obligation.
- Police Department Part Time Patrol Officer – The Police Department is down a detective and one patrol position. This part-time position covers one shift per week adding \$9,249 to the 6-month personnel budget and \$717 to the payroll taxes which is offset by the vacancies.
- Parks & Recreation Copier Lease – Toner and supply costs for the Town-owned copier have increased significantly, and the unit no longer meets the printing demands of

program operations. Adding Parks to the Town's copier contract will increase the 2026 Parks budget by \$1,030.

- Community Center Security System – replaced old alarm system with new vendor and added security cameras. Added \$300 to 6-month budget.

## REVENUE

- State Revenue Sharing is projected to decrease 8.82% due to typical seasonal reductions in March and April.
- Local Road Assistance, issued in late fall, is not included.
- Police revenues declined between 2024 and 2025 and are therefore expected to remain lower in the coming months. These revenues are difficult to predict because they are generated from sources such as parking fines (recorded when paid, not when issued), accident reports, and fingerprinting fees. Overall, public safety revenue is projected to decrease by 9.31% in the six-month budget period.
- Recycling revenue has been declining with the markets and is down 6.52% for this budget.
- The entire Program Fees revenue budget has been transferred to the Rec Programs special revenue account. As referenced at the beginning of this memo, all income and expenses related to operating paid recreation programs will be transferred to this account to remove the burden from taxes and track revenues keeping up with expenses.
- Certain revenues, including dog licenses and various registrations, are seasonal, whereas others occur only once per year. Therefore some revenues will vary more significantly from the 50% target than others.

## CHANGES SINCE PRINTING OF PRELIMINARY BUDGET

- The Administration budget has increased \$580 due to increases in MMA dues and the addition of copier overages.
- The Assessor budget has increased \$3,763. There was a small increase to Association Dues, but the majority, \$3,723, is due to the need to continue supporting the TRIO tax modules which we had originally planned to discontinue due to implementation of the new Patriot system. Due to the need to keep the billing system in TRIO until we are able to transition to Trifecta we will not be able to drop this software at this time.
- The Treasurer/Clerk budget has increased \$1,655. The Treasurer merit increase was calculated incorrectly, adding \$450 to Salaries. TRIO financial software increased from \$1975/qtr to \$2084/qtr adding \$910 to Application Software. Payroll services increase from \$1750/mo to \$1798/mo adding \$295 to Payroll Services.
- The Code Enforcement budget increased \$100 due to the addition of copier overages.
- The Police Department budget has *decreased* \$25,640. The Budget Committee and the Selectman have reduced the Police Wages budget by \$28,240 to account for vacant positions which will not be filled prior to Town Meeting. There was an increase to the Telephones budget of \$2,600 due to the omission of the patrol vehicle wi-fi units in the original budget, and a setup fee for the new fax service.

- The Street Lights budget in Other Public Safety has increased \$1,300 due to the increases to CMP services.
- The Public Works budget has increased \$600 due to an increase in US Cellular fees.
- The Recycling budget has increased \$1,300, primarily due to the omission of tire recycling costs in the original budget (\$900). There were smaller increases to Archie's and Waste Management fees.
- The Parks & Recreation budget increased \$390. Wi-fi service at Hippach Field had been planned to be temporary until the Community Center reopened but will now support wireless security cameras going forward. There was also an increase to MyRec software fees. This system manages program registrations and fees.
- The Fixed Assessments budget has *decreased* \$22,620 due to the aforementioned decreased wages in the Police Department; \$3,365 in FICA, \$6,255 in Retirement and \$13,000 in Health Insurance.
- There was an increase to Debt Service of \$15,707. The Community Center Bond first six months of interest will be due in May instead of the entire interest being due in November as originally planned.

In total the difference between the Preliminary and Final FY2026 budget request is \$22,764.

The Select Board had directed that this budget and the FY2027 budget be kept as low as possible. The departments and I have done that to the extent that it is possible to control costs. Unfortunately, over half of the budget consists of costs over which we have no control. These include the County and RSU 9 assessments, utilities, healthcare, general assistance and other state mandates. We believe that this FY2026 budget has accomplished the Select Board goals while ensuring that services will not be reduced.

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Town of Farmington, Maine  
2026 *ESTIMATED\** Tax Commitment

Appropriations		Revenues	
Account	\$	Account	\$
Administration	119,320.00	General Gov't Est Revenue	1,505,950.00
Assessing	61,678.00	Public Safety Est Revenue	6,200.00
Treasurer / Clerk	152,604.00	Public Works Est Revenue	63,723.00
Municipal Building	27,050.00	Parks & Rec Est Revenue	3,000.00
Code Enforcement	94,434.00		
Committees & Events	2,200.00		
Police	665,287.00		
Fire Department	384,760.00		
Other Public Safety	274,590.00		
Public Works	701,098.00		
Recycling	87,175.00		
Parks & Recreation	86,025.00		
Community Center	70,872.00		
Debt Service	49,974.00		
Contracts	1,000.00		
Farmington Public Library	153,215.00		
Outside Organizations	12,000.00		
General Assistance	10,585.00		
Fixed Assessments	846,300.00		
SCHOOL	2,750,118.00		
County Tax	603,123.00		
Transfers to Cap Reserves	300,850.00		
Assessors Overlay			
<b>Total Appropriations</b>	<b>7,454,258.00</b>	<b>Total Revenues</b>	<b>1,578,873.00</b>
		Appropriations Less Revenues	5,875,385.00
		Fund Balance Applied	-
		<b>NET APPROPRIATIONS</b>	<b>5,875,385.00</b>
		Estimated Taxable Valuation	1,069,352,844.00
		<b>PROJECTED TAX RATE</b>	<b>0.00549</b>
		Mil Increase/Decrease	<b>0.00024</b>

Dated: 2/17/2026

Appropriations Less Revenues **5,875,385.00**  
Fund Balance Applied

**NET APPROPRIATIONS 5,875,385.00**

FY 2025 Net Appropriations 11,326,282.00  
FY 2026 Increase/(Decrease) (5,450,897.00)  
% Increase -48.13%  
Estimated Taxable Valuation 1,069,352,844.00

Last Year Taxable Valuation 1,083,634,844.00  
Increase over last year (14,282,000.00)

**PROJECTED TAX RATE 0.00549** (78,470.12)

	1/2 of 2025 mil rate	+ .20	+ .25
Targeted Tax Rate	0.005250	0.00545	0.005500
Estimated Taxable Valuation	1,069,352,844.00	1,069,352,844.00	1,069,352,844.00
Targeted Net Appropriations	5,614,102.00	5,827,973.00	5,881,440.64
	<b>(261,283.00)</b>	<b>(47,412.00)</b>	<b>6,055.64</b>

	This Coming FY	Current FY*	Increase	
<b>Average Home is \$300,000.00</b>	<b>\$ 1,648.30</b>	<b>1,575.00</b>	<b>73.30</b>	<b>4.65%</b>
			-	
			-	
			-	
			-	

\*Using 1/2 of 2025 mil rate

Base Estimated Taxable Valuation	Homestead	BETE	TOTAL	Less TIFs
1,047,495,387.00	27,893,444.00	8,246,013.00	1,083,634,844.00	1,069,352,844.00

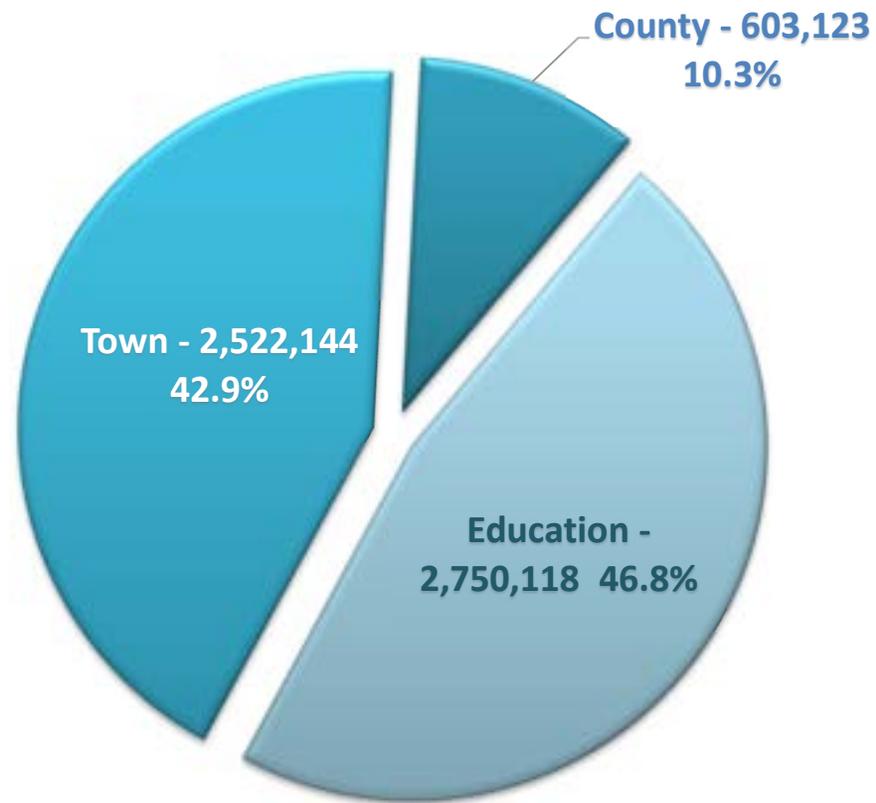
## FY 2026 Budget Appropriation Summary

Account Summary	FY 2024	FY 2025		2026									
	Actuals	Budgeted	Exp YTD @ 12/31/25	Manager	Inc / (Dec)	% Change	Select Board	Inc / (Dec)	% Change	Budget Committee *	Inc / (Dec)	% Change	Final Adopted
Administration	321,169	332,260	96.04%	119,320	(212,940)	-64.09%	119,320	(212,940)	-64.09%	118,740	(213,520)	-64.26%	-
Assessing	133,242	163,617	154.17%	61,678	(101,939)	-62.30%	61,678	(101,939)	-62.30%	57,915	(105,702)	-64.60%	-
Treasurer / Clerk	390,447	410,895	92.50%	152,604	(258,291)	-62.86%	152,604	(258,291)	-62.86%	151,399	(259,496)	-63.15%	-
Municipal Building	75,277	81,906	65.33%	27,050	(54,856)	-66.97%	27,050	(54,856)	-66.97%	27,050	(54,856)	-66.97%	-
Code Enforcement	200,723	215,754	104.32%	94,434	(121,320)	-56.23%	94,434	(121,320)	-56.23%	94,334	(121,420)	-56.28%	-
Committees & Events	2,400	5,750	65.98%	2,200	(3,550)	-61.74%	2,200	(3,550)	-61.74%	2,200	(3,550)	-61.74%	-
Police	1,664,855	1,884,440	88.41%	693,527	(1,190,913)	-63.20%	665,287	(1,219,153)	-64.70%	662,687	(1,221,753)	-64.83%	-
Fire Department	971,667	1,035,524	88.71%	384,760	(650,764)	-62.84%	384,760	(650,764)	-62.84%	384,760	(650,764)	-62.84%	-
Other Public Safety	476,419	534,840	99.16%	274,590	(260,250)	-48.66%	274,590	(260,250)	-48.66%	273,290	(261,550)	-48.90%	-
Public Works	1,951,059	1,768,951	93.86%	701,098	(1,067,853)	-60.37%	701,098	(1,067,853)	-60.37%	700,498	(1,068,453)	-60.40%	-
Recycling	179,879	190,908	105.89%	87,175	(103,733)	-54.34%	87,175	(103,733)	-54.34%	87,175	(103,733)	-54.34%	-
Parks & Recreation	218,345	305,175	-18.91%	86,025	(219,150)	-71.81%	86,025	(219,150)	-71.81%	85,635	(219,540)	-71.94%	-
Community Center	202,710	178,157	80.34%	70,872	(107,285)	-60.22%	70,872	(107,285)	-60.22%	70,872	(107,285)	-60.22%	-
Debt Service	93,008	90,567	39.47%	49,974	(40,593)	-44.82%	49,974	(40,593)	-44.82%	49,974	(40,593)	-44.82%	-
Contracts	290,971	323,046	100.00%	154,215	(168,831)	-52.26%	154,215	(168,831)	-52.26%	154,215	(168,831)	-52.26%	-
Outside Organizations	14,240	12,700	100.00%	12,000	(700)	-5.51%	12,000	(700)	-5.51%	12,000	(700)	-5.51%	-
General Assistance	35,965	35,925	37.43%	10,585	(25,340)	-70.54%	10,585	(25,340)	-70.54%	10,585	(25,340)	-70.54%	-
Fixed Assessments	6,315,012	6,702,723	99.54%	4,222,161	(2,480,562)	-37.01%	4,199,541	(2,503,182)	-37.35%	846,300	(5,856,423)	-87.37%	-
Transfers to Cap Improvement	1,442,714	1,571,300	28.59%	300,850	(1,270,450)	-80.85%	300,850	(1,270,450)	-80.85%	300,850	(1,270,450)	-80.85%	-
<b>TOTALS</b>	<b>14,980,103</b>	<b>15,844,438</b>	<b>87.11%</b>	<b>7,505,118</b>	<b>(8,339,320)</b>	<b>-52.63%</b>	<b>7,454,258</b>	<b>(8,390,180)</b>	<b>-52.95%</b>	<b>4,090,479</b>	<b>(11,753,959)</b>	<b>-74.18%</b>	<b>-</b>

\*No School or County Recommendation

Dated: 2/24/2026

**FY 2026 Tax Distribution**  
**Town of Farmington, Maine 2/24/2026**  
**Appropriations Total \$5,875,385**



■ Education ■ Town ■ County

FY2026

Tax Rate Impact on the Average Home in Farmington

The average home value in Farmington is approximately \$300,000.00. The tax rate in this proposed budget of 0.00549 will result in property taxes of \$1,648.30 for the average home. The two tables below are designed to show the property tax impact on the average home when the tax rate is adjusted up or down.

1/4 Increments in the Tax Rate

Tax Rate	Net Tax Appropriation	Increase / (Decrease)	Property Taxes Owed*	Increase / (Decrease)
0.00449	4,806,032.16	(1,069,352.84)	1,348.30	(300.00)
0.00474	5,073,370.37	(802,014.63)	1,423.30	(225.00)
0.00499	5,340,708.58	(534,676.42)	1,498.30	(150.00)
0.00524	5,608,046.79	(267,338.21)	1,573.30	(75.00)
0.00549	5,875,385.00	-	1,648.30	-
0.00574	6,142,723.21	267,338.21	1,723.30	75.00
0.00599	6,410,061.42	534,676.42	1,798.30	150.00
0.00624	6,677,399.63	802,014.63	1,873.30	225.00
0.00649	6,944,737.84	1,069,352.84	1,948.30	300.00

\$50,000 increments in the Net Tax Appropriation

Tax Rate	Net Tax Appropriation	Increase / (Decrease)	Property Taxes Owed*	Increase / (Decrease)
0.00531	5,675,385.00	(200,000.00)	1,592.19	(56.11)
0.00535	5,725,385.00	(150,000.00)	1,606.22	(42.08)
0.00540	5,775,385.00	(100,000.00)	1,620.25	(28.05)
0.00545	5,825,385.00	(50,000.00)	1,634.27	(14.03)
0.00549	5,875,385.00	-	1,648.30	-
0.00554	5,925,385.00	50,000.00	1,662.33	14.03
0.00559	5,975,385.00	100,000.00	1,676.36	28.05
0.00563	6,025,385.00	150,000.00	1,690.38	42.08
0.00568	6,075,385.00	200,000.00	1,704.41	56.11

\*Based on average residential home valuation (not market value) of \$300,000.

Dated: 2/24/2026

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# Town of Farmington FY 2026 Budget



## Expenditures

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FY 2026  
Proposed Expenditures

Account Summary	FY 2024 Actuals	FY 2025 Budget	Manager Proposed FY2026			Select Board 2/24/26			Budget Committee 2/17/26		
			Inc/ (Dec)	% Change	Inc / (Dec)	% Change	Inc / (Dec)	% Change			
<a href="#">Administration</a>	321,169	332,260	119,320	(212,940)	-64.09%	119,320	(212,940)	-64.09%	118,740	(213,520)	-64.26%
<a href="#">Assessing</a>	133,242	163,617	61,678	(101,939)	-62.30%	61,678	(101,939)	-62.30%	57,915	(105,702)	-64.60%
<a href="#">Treasurer / Clerk</a>	390,447	410,895	152,604	(258,291)	-62.86%	152,604	(258,291)	-62.86%	151,399	(259,496)	-63.15%
<a href="#">Municipal Building</a>	75,277	81,906	27,050	(54,856)	-66.97%	27,050	(54,856)	-66.97%	27,050	(54,856)	-66.97%
<a href="#">Code Enforcement</a>	200,723	215,754	94,434	(121,320)	-56.23%	94,434	(121,320)	-56.23%	94,334	(121,420)	-56.28%
<a href="#">Committees &amp; Events</a>	2,400	5,750	2,200	(3,550)	-61.74%	2,200	(3,550)	-61.74%	2,200	(3,550)	-61.74%
<a href="#">Police</a>	1,664,855	1,884,440	693,527	(1,190,913)	-63.20%	665,287	(1,219,153)	-64.70%	662,687	(1,221,753)	-64.83%
<a href="#">Fire Department</a>	971,667	1,035,524	384,760	(650,764)	-62.84%	384,760	(650,764)	-62.84%	384,760	(650,764)	-62.84%
<a href="#">Other Public Safety</a>	476,419	534,840	274,590	(260,250)	-48.66%	274,590	(260,250)	-48.66%	273,290	(261,550)	-48.90%
<a href="#">Public Works</a>	1,951,059	1,768,951	701,098	(1,067,853)	-60.37%	701,098	(1,067,853)	-60.37%	700,498	(1,068,453)	-60.40%
<a href="#">Recycling</a>	179,879	190,908	87,175	(103,733)	-54.34%	87,175	(103,733)	-54.34%	87,175	(103,733)	-54.34%
<a href="#">Parks &amp; Recreation</a>	218,345	305,175	86,025	(219,150)	-71.81%	86,025	(219,150)	-71.81%	85,635	(219,540)	-71.94%
<a href="#">Community Center</a>	202,710	178,157	70,872	(107,285)	-60.22%	70,872	(107,285)	-60.22%	70,872	(107,285)	-60.22%
<a href="#">Debt Service</a>	93,008	90,567	49,974	(40,593)	-44.82%	49,974	(40,593)	-44.82%	49,974	(40,593)	-44.82%
<a href="#">Contracts</a>	19,221	23,776	1,000	(22,776)	-95.79%	1,000	(22,776)	-95.79%	1,000	(22,776)	-95.79%
<a href="#">Farmington Public Library</a>	271,750	299,270	153,215	(146,055)	-48.80%	153,215	(146,055)	-48.80%	153,215	(146,055)	-48.80%
<a href="#">Outside Organizations</a>	14,240	12,700	12,000	(700)	-5.51%	12,000	(700)	-5.51%	12,000	(700)	-5.51%
<a href="#">General Assistance</a>	35,965	35,925	10,585	(25,340)	-70.54%	10,585	(25,340)	-70.54%	10,585		0.00%
<a href="#">Fixed Assessments</a>	138,019	181,255	868,920	687,665	379.39%	846,300	665,045	366.91%	846,300	665,045	366.91%
<a href="#">SCHOOL</a>	5,152,812	5,384,060	2,750,118	(2,633,942)	-48.92%	2,750,118	(2,633,942)	-48.92%	N/A	N/A	N/A
<a href="#">County Tax</a>	1,024,182	1,137,408	603,123	(534,285)	-46.97%	603,123	(534,285)	-46.97%	N/A	N/A	N/A
<a href="#">Transfers to Cap Reserves</a>	1,442,714	1,571,300	300,850	(1,270,450)	-80.85%	300,850	(1,270,450)	-80.85%	300,850	(1,270,450)	-80.85%
<b>TOTALS</b>	<b>14,980,103</b>	<b>15,844,438</b>	<b>7,505,118</b>	<b>(8,339,320)</b>	<b>-52.63%</b>	<b>7,454,258</b>	<b>(8,390,180)</b>	<b>-52.95%</b>	<b>4,090,479</b>	<b>(11,753,959)</b>	<b>-74.18%</b>

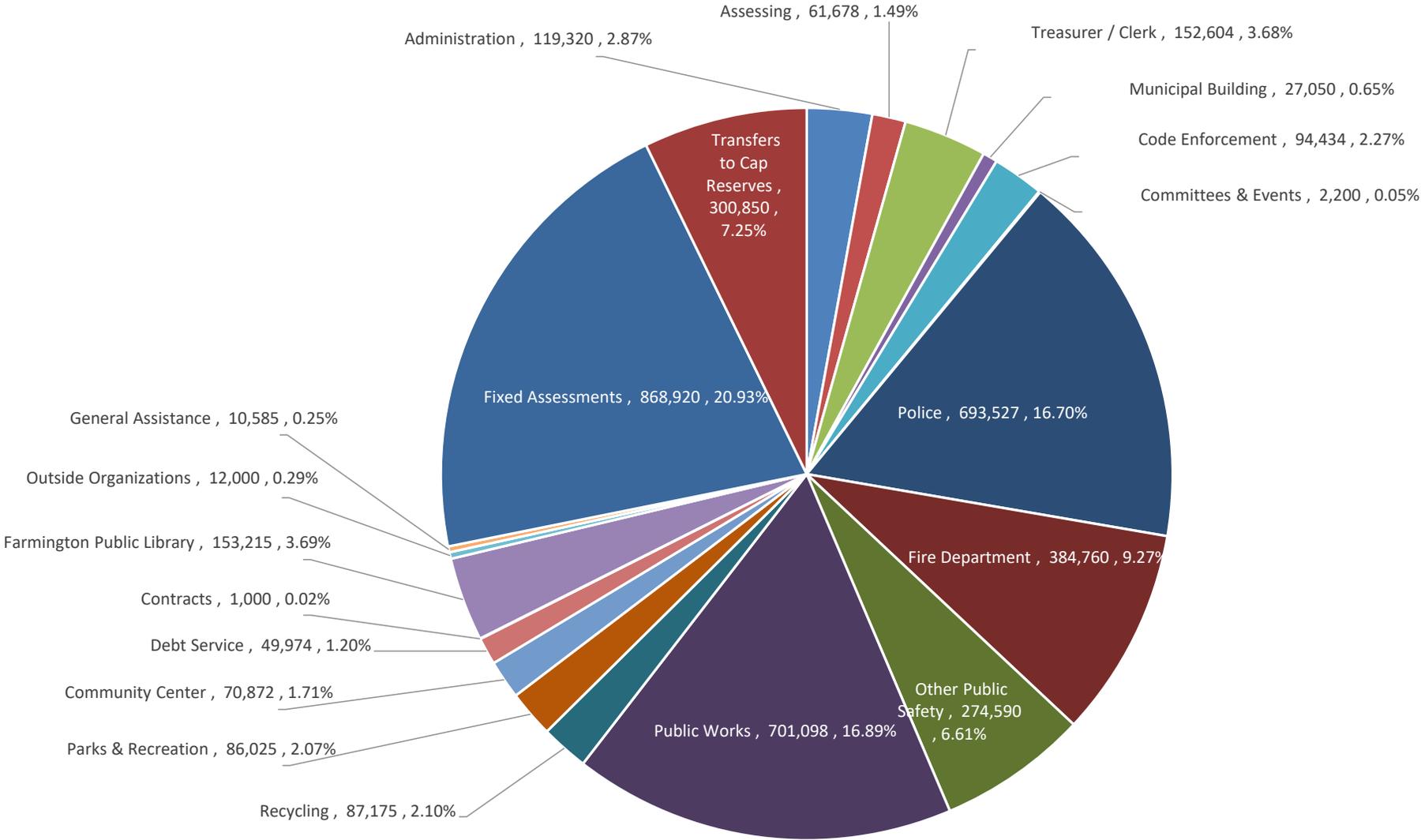
\*No School or County Recommendation

	FY 2024	FY 2025	FY2026 Manager	Manager Difference	Manager % Change	FY2026 Select Board	Council Difference	Council % Change	FY2026 Budget Committee	Budget Committee Difference	Budget Committee % Change
<b>Municipal</b>	8,803,109	9,322,970	4,151,877	(5,171,093)	-55.5%	4,101,017	(5,221,953)	-56.0%	4,090,479	(5,232,491)	-56.1%
<b>Education</b>	5,152,812	5,384,060	2,750,118	(2,633,942)	-48.9%	2,750,118	(2,633,942)	-48.9%	N/A	N/A	N/A
<b>County Tax</b>	1,024,182	1,137,408	603,123	(534,285)	-47.0%	603,123	(534,285)	-47.0%	N/A	N/A	N/A

Dated: 2/24/2026

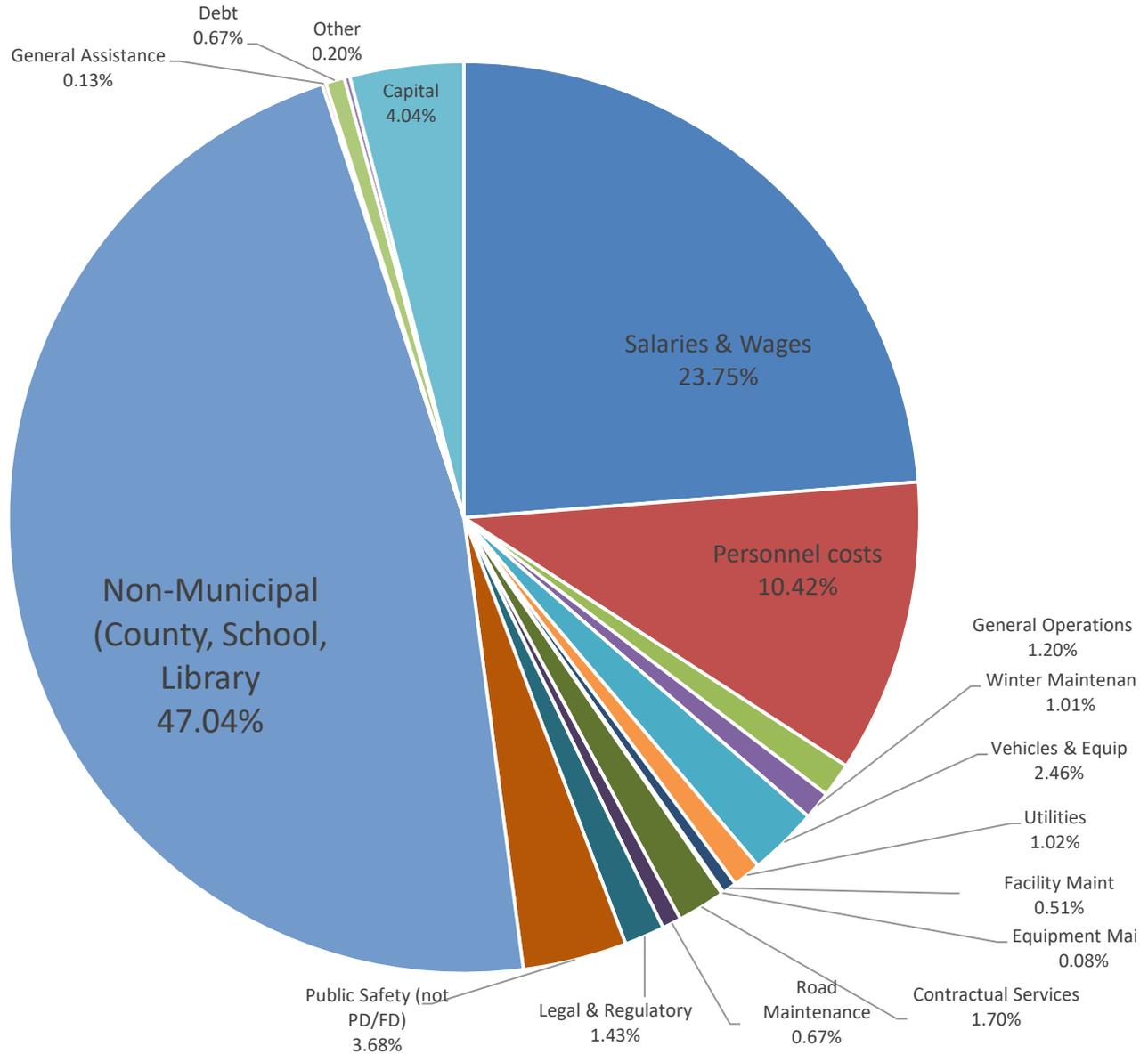
FY 2026  
Proposed Expenditures

2026 Farmington Municipal Budget Distribution



# FY 2026 Proposed Expenditures

## FY 2026 Cost Center Distribution



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FY 2026  
Proposed Expenditures

Acct. # 4110	Administration	FY 2024		FY 2025		Description	Manager	FY 2025			FY 2025			Final Adopted	Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %			Select Board 2/24/26	Inc / (Dec)	% Change	Budget Committee 2/17/26	Inc / (Dec)	% Change		
<b>Personnel</b>															
4110-0110	Admin Salaries	105,326	108,000	108,519	100.48%	90% TM	54,060	54,060	(53,940)	-49.94%	54,060	(53,940)	-49.94%		
4110-0115	BOS Stipend	8,700	10,700	10,800	100.93%	Selectmen Stipends	-		(10,700)	-100%		(10,700)	-100%		Paid in December
4110-0120	Admin Wages	80,250	81,700	82,990	101.58%	Exec Assistant, 50% Planning Assistant	42,090	42,090	(39,610)	-48.48%	42,090	(39,610)	-48.48%		
4110-0125	Overtime	355	500	492	98.39%	Exec Assistant attending BOS meetings	-		(500)	-100%		(500)	-100%		No admin OT in interim budget
4110-0140	Vehicle Stipend	1,100	1,200	1,150	95.83%	Annual vehicle stipend for TM	540	540	(660)	-55.00%	540	(660)	-55.00%		
4110-0150	FICA	15,346	16,220	15,236	93.93%	Moved to Fixed Assessments	-		(16,220)	-100%		(16,220)	-100%		
4110-0155	PFML	-	1,010	715	70.81%	Moved to Fixed Assessments			(1,010)	-100%		(1,010)	-100%		
4110-0160	Retirement	23,184	28,120	25,635	91.16%	Moved to Fixed Assessments			(28,120)	-100%		(28,120)	-100%		
4110-0170	Health Insurance	34,543	31,600	34,764	110.01%	Moved to Fixed Assessments			(31,600)	-100%		(31,600)	-100%		
4110-0180	Worker's Comp	1,657	830	789	95.05%	Moved to Fixed Assessments			(830)	-100%		(830)	-100%		
4110-0185	Safety/Incentive Pay	61	-	-	0.00%	Change program to PT only	-		-	100%		-	100%		
<b>Subtotal Personnel</b>		<b>270,522</b>	<b>279,880</b>	<b>281,089</b>	<b>100.43%</b>		<b>96,690</b>	<b>96,690</b>	<b>(183,190)</b>	<b>-65.45%</b>	<b>96,690</b>	<b>(183,190)</b>	<b>-65.45%</b>	<b>-</b>	
<b>Operations</b>															
4110-0505	Travel & Mileage	578	750	130	17.30%	Mileage reimb for work- related travel	250	250	(500)	-66.67%	250	(500)	-66.67%		
4110-0510	Training & Development	1,147	2,100	2,048	97.53%	Conferences and Classes	150	150	(1,950)	-92.86%	150	(1,950)	-92.86%		Spring MTCMA and incidental
4110-0520	Dues	18,435	19,200	10,811	56.31%	ICMA, MTCMA, MMA, ME Service Centers	10,980	10,980	(8,220)	-42.81%	10,700	(8,500)	-44.27%		MMA bill came in higer than initial estimate. Changed 2/23
4110-1010	Office Supplies	1,201	1,300	1,556	119.69%	Misc Office Supplies	500	500	(800)	-61.54%	500	(800)	-61.54%		
4110-1015	Postage	557	500	502	100.37%	Postage and shipping	250	250	(250)	-50.00%	250	(250)	-50.00%		
4110-1025	Books/Periodicals	261	270	183	67.92%	Newspaper, OSHA posters	200	200	(70)	-25.93%	200	(70)	-25.93%		
4110-1510	Telephone	2,844	2,850	2,679	93.99%	Long distance, wireless	260	260	(2,590)	-90.88%	260	(2,590)	-90.88%		Move landlines to fixed assessments
4110-2025	Office Equipment	57	100	-	0.00%	Repair & Maintenance	50	50	(50)	-50.00%	50	(50)	-50.00%		
4110-2030	Equipment Rental	6,845	7,200	6,937	96.35%	Copiers, Postage Meter, Office Equipment	3,800	3,800	(3,400)	-47.22%	3,500	(3,700)	-51.39%		Added copier overages 2/23

FY 2026  
Proposed Expenditures

Acct. # 4110	Administration	FY 2024	FY 2025		Description	Manager	FY 2025			FY 2025			Final Adopted	Notes
		Actuals	Budget	YTD @ 12/31/25			YTD %	Select Board 2/24/26	Inc / (Dec)	% Change	Budget Committee 2/17/26	Inc / (Dec)		
4110-2050	Contingency Legal and	3,070	500	147	29.44%			(500)	-100%		(500)	-100%		None in interim budget
4110-3010	Advertising	2,267	3,000	2,573	85.78%	1,500	1,500	(1,500)	-50.00%	1,500	(1,500)	-50.00%		
4110-3020	IT Support	2,347	4,100	1,966	47.95%	500	500	(3,600)	-87.80%	500	(3,600)	-87.80%		Move most to fixed assessments. Only Zoom
4110-3025	Application Software	4,417	3,610	2,430	67.31%	290	290	(3,320)	-91.97%	290	(3,320)	-91.97%		
4110-3050	Other Contractual Services	6,619	6,900	6,667	96.62%	3,900	3,900	(3,000)	-43.48%	3,900	(3,000)	-43.48%		
<b>Subtotal Operations</b>		<b>50,647</b>	<b>52,380</b>	<b>38,629</b>	<b>73.75%</b>	<b>22,630</b>	<b>22,630</b>	<b>(29,750)</b>	<b>-56.80%</b>	<b>22,050</b>	<b>(30,330)</b>	<b>-57.90%</b>	<b>-</b>	
<b>Capital Outlay (see Capital</b>														
31XX		595	7,700	6,785	88.12%	See Capital Reserves	-	(7,700)	-100%	-	(7,700)	-100%	-	No capital in Interim budget
<b>TOTAL</b>		<b>321,764</b>	<b>339,960</b>	<b>326,503</b>	<b>96.04%</b>		<b>119,320</b>	<b>(220,640)</b>	<b>-64.90%</b>	<b>118,740</b>	<b>(221,220)</b>	<b>-65.07%</b>	<b>-</b>	
Payroll		270,522	279,880	281,089	100.43%		96,690	(183,190)	-65.45%	96,690	(183,190)	-65.45%	-	
Operating Exp.		50,647	52,380	38,629	73.75%		22,630	(29,750)	-56.80%	22,050	(30,330)	-57.90%	-	
Capital		595	7,700	6,785	88.12%		-	(7,700)	-100%	-	(7,700)	-100%	-	

Updated 2/24/2026

## FY 2026 Proposed Expenditures

Acct. # 4110	Administration	FY 2024	FY 2025			Description	Manager	FY 2025			Final Adopted
		Actuals	Budget	YTD @ 12/31/25	YTD %			Select Board 2/24/26	Inc / (Dec)	% Change	

Notes

**Computation Tables:**

Telephone # lines	Monthly	Annual
Cell phones	1	42.80
Total		256.80

Contract Services	Dues	# @ Cost/yr	Total	Training & Development (inc out of town travel costs)
Network Mai \$100/Mo	600.00	MMA	1 @ 8742.1	8,742.00
Security Consultant	0.00	MTCMA	1 @ 230.30	230.30
Maine Trust for Local News	0.00	ICMA (.65% of TM Sale		780.00
Town Report Printing	3,300.00	AVCOG	To TIF	MMA Conference
Photography	0.00	MSCC	1 @ 1220.4	1,220.40
VitaSys Website Hosting	0.00	MLHRGA	2 @ \$35	0.00
Total	\$3,900		Total	\$10,973
				MTCMA March Interchang
				MTCMA August Institute
				MTCMA December Exchar
				HR Conference
				ICMA Conf/Travel
				Misc Trainings
				Alfond Reimbursement
				Total

Software	Equipment Rental	Total
Adobe Annual	Xerox	\$459.30
MailStore 3 yr paid 2023	Transco	\$35.65
Zoom Annual	Color copy overages	300.00
Barracuda email (3 yr paid 2024) Move to FA	Postage Mar	\$232.70
Town Cloud Agenda (3 yr pd 2024)		
Bull Durham-bitdefender (2yr pd 2025) Move to FA		
Microsoft 365 \$73.84/mo Move to FA		
Power DMS Move to FA		
SDS Management System Move to FA		
Barracuda backup (3 yr pd 2022) Move to FA		
Total	Total	\$3,750
Total		\$288

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FY 2026  
Proposed Expenditures

Acct. # 4120	Assessor	FY 2024		FY 2025		Description	Manager	FY 2026					Notes	
		Actuals	Budget	YTD @ 12/31/25	YTD %			Select Board 2/24/26	Inc / (Dec)	% Change	Budget Committee 2/17/26	Inc / (Dec)		% Change
<b>Personnel</b>														
4120-0110	Assessing Salaries	52,956	72,340	72,709	100.51%	FT Assessor Salary	36,630	36,630	(35,710)	-49.36%	36,630	(35,710)	-49.36%	
4120-0120	Assessing Wages	19,741	24,860	24,982	100.49%	50% Assessing Asst/Counter Clerk	12,780	12,780	(12,080)	-48.59%	12,780	(12,080)	-48.59%	
4120-0140	Vehicle Stipend	1,500	2,000	2,000	100.00%		1,000	1,000	(1,000)	-50.00%	1,000	(1,000)	-50.00%	
4120-0150	FICA	6,501	8,180	8,264	101.02%	Moved to Fixed Assessments			(8,180)	-100%		(8,180)	-100%	
4120-0155	PFML	-	540	126	23.29%	Moved to Fixed Assessments			(540)	-100%		(540)	-100%	
4120-0160	Retirement	8,571	9,770	10,336	105.79%	Moved to Fixed Assessments			(9,770)	-100%		(9,770)	-100%	
4120-0170	Health Insurance	10,950	14,610	14,900	101.98%	Moved to Fixed Assessments			(14,610)	-100%		(14,610)	-100%	
4120-0180	Worker's Comp	946	850	814	95.73%	Moved to Fixed Assessments			(850)	-100%		(850)	-100%	
4120-0185	Safety/Incentive Pay	38	-	-	0.00%	Program change - pay only for part time staff	-	-	-	-100%	-	-	-100%	
<b>Subtotal Personnel</b>		<b>101,204</b>	<b>133,150</b>	<b>134,129</b>	<b>100.74%</b>		<b>50,410</b>	<b>50,410</b>	<b>(82,740)</b>	<b>-62.14%</b>	<b>50,410</b>	<b>(82,740)</b>	<b>-62.14%</b>	<b>-</b>
<b>Operations</b>														
4120-0505	Travel & Mileage	-	100	-	0%	Mileage reimb for work- related travel	-	0	(100)	-100%	-	(100)	-100%	Counter Assessing Clerk only
4120-0510	Training & Development	3,017	2,180	1,309	60.04%	Conferences and Classes	150	150	(2,030)	-93.12%	150	(2,030)	-93.12%	Incidental only-conferences happen in summer/fall
4120-0520	Dues	-	315	315	100.00%	IAAO, CMAAO, MAAO	355	355	40	12.70%	315	-	0.00%	IAAO and MAAO increases. Changed 2/23.
4120-1010	Office Supplies	348	350	402	114.89%	Misc Office Supplies	180	180	(170)	-48.57%	180	(170)	-48.57%	Based on 4 yr expenditure data
4120-1015	Postage	736	800	717	89.64%	Postage and Shipping	400	400	(400)	-50.00%	400	(400)	-50.00%	Based on 3 yr expenditure data
4120-1025	Books/Periodicals	-	-	-	100.00%	Franklin County Registry of Deeds			-	100%		-	100%	Deeds and Plans are legal documents - move to 3010
4120-1510	Telephone	463	470	470	99.91%	Long distance, wireless			(470)	-100%		(470)	-100%	Move landlines to fixed assessments
4110-2025	Office Equipment	-	-	-	0.00%	Repair & Maintenance	100	100	100	100%	100	100	100%	Need to add for repair services
4120-2030	Equipment Rental	2,220	2,220	2,220	100.00%	Plotter Rental	1,110	1,110	(1,110)	-50.00%	1,110	(1,110)	-50.00%	Current contract

## FY 2026 Proposed Expenditures

Acct. # 4120	Assessor	FY 2024	FY 2025		Description	Manager	FY 2026			Budget Committee 2/17/26	Inc / (Dec)	% Change	Final Adopted	Notes
		Actuals	Budget	YTD @ 12/31/25			YTD %	Select Board 2/24/26	Inc / (Dec)					
4120-3010	Legal and Advertising	576	600	909	151.54%	Town Attorney, Legal documents	200	200	(400)	-66.67%	200	(400)	-66.67%	
4120-3020	IT Support	319	1,250	517	41.35%	IT projects (above maint contract)	100	100	(1,150)	-92.00%	100	(1,150)	-92.00%	
4120-3025	Application Software	14,966	19,182	14,316	74.63%	Trifecta, Axis GIS, Patriot, TRIO	5,673	5,673	(13,509)	-70.43%	1,950	(17,232)	-89.83%	Had to add TRIO back in. Changed 2/23
4120-3050	Other Contractual Services	9,394	3,000	3,000	100.00%	CAI Tax Mapping, Cntr Assessing help	3,000	3,000	-	0.00%	3,000	-	0.00%	Due in January
<b>Subtotal Operations</b>		<b>32,038</b>	<b>30,467</b>	<b>24,174</b>	<b>79.35%</b>		<b>11,268</b>	<b>11,268</b>	<b>(19,199)</b>	<b>-63.02%</b>	<b>7,505</b>	<b>(22,962)</b>	<b>-75.37%</b>	<b>-</b>
<b>Capital Outlay (see Capital Reserves Tab)</b>														
31XX		137,177	35,700	148,983	417.32%	See Capital reserves	-	-	(35,700)	-100%	-	(35,700)	-100%	No Capital in interim budget
<b>TOTAL</b>		<b>270,419</b>	<b>199,317</b>	<b>307,287</b>	<b>154.17%</b>		<b>61,678</b>	<b>61,678</b>	<b>(137,639)</b>	<b>-69.06%</b>	<b>57,915</b>	<b>(141,402)</b>	<b>-70.94%</b>	<b>0</b>
Payroll		101,204	133,150	134,129	100.74%		50,410	50,410	(82,740)	-62.14%	50,410	(82,740)	-62.14%	-
Operating Costs		32,038	30,467	24,174	79.35%		11,268	11,268	(19,199)	-63.02%	7,505	(22,962)	-75.37%	-
Capital		137,177	35,700	148,983	417.32%		-	0	(35,700)	-100%	-	(35,700)	-100%	-

Updated 2/24/2025

## FY 2026 Proposed Expenditures

Acct. # 4120	Assessor	FY 2024	FY 2025		Description	Manager	FY 2026					Notes
		Actuals	Budget	YTD @ 12/31/25			YTD %	Select Board 2/24/26	Inc / (Dec)	% Change	Budget Committee 2/17/26	

**Computation Tables:**

Telephone # lines	Monthly	Annual
Cell phones	0	42.80
<b>Total</b>		<b>\$0.00</b>

Contract Services	Dues	# @ Cost/y	Total	Training & Development (inc out of town travel costs)
CAI Web GIS	IAAO	1 @ \$240	255.00	IAAO Annual Conferenc
*Due in January	ME Chapter IAAO		35.00	MAAO Annual Tax Schc
	MAAO	1 @ \$40	65.00	IAAO ME Chapter Fall C
				Misc Trainings
				Alfond Reimbursement
<b>Total</b>			<b>\$3,000</b>	<b>Total</b>
				<b>\$150.00</b>

Software	Equipment Rental
Office 365	Wells Farg:\$185/mo
CAI Axis GIS	
Patriot	
TRIO	
Barracuda (every 3 yr - paid 2024)	
Power DMS	
ESRI ArcGIS Professional	
<b>Total</b>	<b>Total</b>
<b>\$5,673</b>	<b>\$1,110.00</b>

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FY 2026  
Proposed Expenditures

Acct. # 4130	Treasurer / Clerk	FY 2024	FY 2025		Description	Manager	FY 2026			Final Adopted	Notes			
		Actuals	Budget	YTD @ 12/31/25			YTD %	Select Board 2/24/26	Inc / (Dec)			% Change	Budget Committee 2/17/26	Inc / (Dec)
<b>Personnel</b>														
4130-0110	Treas/Clerk Salaries	150,112	152,570	153,963	100.91%	Town Clerk and Treasurer Salaries	78,290	78,290	(74,280)	-48.69%	78,290	(74,280)	-48.69%	Merit increase calculation changed 2/17
4130-0120	Treas/Clerk Wages	71,140	74,580	74,927	100.47%	AP/Counter Clerk Salary, 50% Assessing Ast/Clerk	38,000	38,000	(36,580)	-49.05%	38,000	(36,580)	-49.05%	
4130-0125	Overtime	-	750	-	0.00%	AP/Counter Clerk OT			(750)	-100%		(750)	-100%	No admin OT in interim budget
4130-0130	Part time	6,873	4,000	2,340	58.51%	Part Time Election Workers	2,600	2,600	(1,400)	-35.00%	2,600	(1,400)	-35.00%	June election
4130-0150	FICA	16,420	18,330	16,680	91.00%	Moved to Fixed Assessments			(18,330)	-100%		(18,330)	-100%	
4130-0155	PFML	-	1,200	305	25.40%	Moved to Fixed Assessments			(1,200)	-100%		(1,200)	-100%	
4130-0160	Retirement	19,289	22,910	24,238	105.80%	Moved to Fixed Assessments			(22,910)	-100%		(22,910)	-100%	
4130-0170	Health Insurance	48,899	52,520	54,640	104.04%	Moved to Fixed Assessments			(52,520)	-100%		(52,520)	-100%	
4130-0180	Worker's Comp	863	290	277	95.60%	Moved to Fixed Assessments			(290)	-100%		(290)	-100%	
4130-0185	Safety/Incentive Pay	90	-	-	0.00%	Program change - pay only for part time staff	-	-	-	0%	-	-	0%	
<b>Subtotal Personnel</b>		<b>313,685</b>	<b>327,150</b>	<b>327,371</b>	<b>100.07%</b>		<b>118,890</b>	<b>118,890</b>	<b>(208,260)</b>	<b>-63.66%</b>	<b>118,890</b>	<b>(208,260)</b>	<b>-63.66%</b>	
<b>Operations</b>														
4130-0505	Travel & Mileage	1,128	1,200	707	58.92%	Mileage reimb for work-related travel	200	200	(1,000)	-83.33%	200	(1,000)	-83.33%	
4130-0510	Training & Development	1,111	700	426	60.83%	Conferences and Classes MWDA/ MLGHRA / MMTCTA/ MTCCA	210	210	(490)	-70.00%	210	(490)	-70.00%	Only Jan thru June
4130-0520	Dues	135	245	195	79.59%		155	155	(90)	-36.73%	155	(90)	-36.73%	Most dues in Jan
4130-1010	Office Supplies	2,659	3,000	1,907	63.58%	Misc Office Supplies	1,000	1,000	(2,000)	-66.67%	1,000	(2,000)	-66.67%	
4130-1015	Postage	9,106	9,000	4,273	47.48%	Postage and Shipping	2,000	2,000	(7,000)	-77.78%	2,000	(7,000)	-77.78%	
4130-1025	Books/Periodicals	563	700	605	86.49%	MotorV Price Digest for regs, ME Town & City	700	700	-	0.00%	700	-	0.00%	
4130-1510	Telephone	922	930	936	100.66%	Long distance, wireless	-	-	(930)	-100.00%	-	(930)	-100.00%	Move landlines to fixed assessments
4110-2025	Office Equipment	-	-	-	0.00%	Repair & Maintenance	-	-	-	100.00%	-	-	100.00%	Need to add for repair services
4130-2050	Contingency	4,237	100	-	0.00%	Unplanned Exp-awards, meetings, etc	-	-	(100)	-100.00%	-	(100)	-100.00%	
4130-3005	Auditor	8,988	8,000	7,800	97.50%	Auditing Services Contract	8,000	8,000	-	0.00%	8,000	-	0.00%	

FY 2026  
Proposed Expenditures

Acct. # 4130	Treasurer / Clerk	FY 2024	FY 2025		Description	Manager	FY 2026			Budget Committee 2/17/26	Inc / (Dec)	% Change	Final Adopted	Notes
		Actuals	Budget	YTD @ 12/31/25			YTD %	Select Board 2/24/26	Inc / (Dec)					
4130-3010	Legal and Advertising	574	500	233	46.60%	200	200	(300)	-60.00%	200	(300)	-60.00%		
4130-3020	IT Support	928	3,750	1,731	46.15%	200	200	(3,550)	-94.67%	200	(3,550)	-94.67%		
4130-3025	Application Software	20,427	23,180	11,264	48.59%	4,500	4,500	(18,680)	-80.59%	3,590	(19,590)	-84.51%		TRIO increase - changed 2/23
4130-3030	Payroll Services	6,132	18,500	16,126	87.17%	10,795	10,795	(7,705)	-41.65%	10,500	(8,000)	-43.24%		Paylocity increase - changed 2/23
4130-3045	Election Expense Other Contractual	1,822	2,000	660	33.00%	1,000	1,000	(1,000)	-50.00%	1,000	(1,000)	-50.00%		
4130-3050	Services	12,004	5,440	4,836	88.90%	2,754	2,754	(2,686)	-49.38%	2,754	(2,686)	-49.38%		
4130-3065	Lien Costs	6,026	6,500	4,836	74.41%	2,000	2,000	(4,500)	-69.23%	2,000	(4,500)	-69.23%		Based on 4 yr history
<b>Subtotal Operations</b>		<b>76,762</b>	<b>83,745</b>	<b>56,536</b>	<b>67.51%</b>	<b>33,714</b>	<b>33,714</b>	<b>(50,031)</b>	<b>-59.74%</b>	<b>32,509</b>	<b>(51,236)</b>	<b>-61.18%</b>	<b>-</b>	
<b>Capital Outlay (see Capital Reserves Tab)</b>														
31XX		1,712	5,000	788	15.76%	See Capital Expenditures	-	(5,000)	-100.00%	-	(5,000)	-100.00%	-	No capital in interim budget
<b>TOTAL</b>		<b>392,159</b>	<b>415,895</b>	<b>384,694</b>	<b>92.50%</b>	<b>152,604</b>	<b>152,604</b>	<b>(263,291)</b>	<b>-63.31%</b>	<b>151,399</b>	<b>(264,496)</b>	<b>-63.60%</b>	<b>-</b>	
Payroll		313,685	327,150	327,371	100.07%	118,890	118,890	(208,260)	-63.66%	118,890	(208,260)	-63.66%	-	
Operating Costs		76,762	83,745	56,536	67.51%	33,714	33,714	(50,031)	-59.74%	32,509	(51,236)	-61.18%	-	
Capital		1,712	5,000	788	15.76%	-	-	(5,000)	-100.00%	-	(5,000)	-100.00%	-	

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## FY 2026 Proposed Expenditures

Acct. # 4130	Treasurer / Clerk	FY 2024	FY 2025		Description	Manager	FY 2026			Final Adopted	Notes
		Actuals	Budget	YTD @ 12/31/25			YTD %	Select Board 2/24/26	Inc / (Dec)		

**Computation Tables:**

Telephone # lines	Monthly	Annual
Cell phones	0	44.81
<b>Total</b>		<b>\$0.00</b>

Contract Services		
Wageworks Monthly fee	600.00	
Paymode	650.00	
Hygrade Tax Bills	1,300.00	Spring run
Shredding \$34.02/mo	204.12	
Buffer		
<b>Total</b>	<b>\$2,754</b>	

Software		
Adobe \$335.38 annual	335.38	
Trio \$8,335 Annual(pd qtrly)	4,167.10	
Ofc 365	Move to FA	
Quickbooks \$200/mo	Discontinue	

Dues	
MLGHRA Bureau	35.00
MMTCTA Bureau	30.00
MTCCA Dunham and?	90.00
Notary fees	0.00
NRTCTA Bureau	0.00
<b>Total</b>	<b>\$155.00</b>

Training & Development (inc out of town travel costs)	
MMA Conf	0.00
MMTCTA	100.00
HR & Management Conf	105.00
Vital Records	0.00
Elections	0.00
NRTCTA Annual Conference	0.00
Misc Trainings	200.00
Alfond reimbursement	-202.50

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**FY 2026  
Proposed Expenditures**

Acct. # 4160	Municipal Building	FY 2024	FY 2025		Description	Manager	FY 2026			Budget Committee 2/17/26	Inc / (Dec)	% Change	Final Adopted	Notes
		Actuals	Budget	YTD @ 12/31/25			YTD %	Select Board 2/24/26	Inc / (Dec)					
<b>Personnel</b>														
4160-0120	Mun Building Wages	15,966	19,680	14,518	73.77%	10,780	10,780	(8,900)	-45.22%	10,780	(8,900)	-45.22%		
4160-0150	FICA	1,168	1,520	1,103	72.60%			(1,520)	-100%		(1,520)	-100%		
4160-0155	PFML	-	100	19	18.71%			(100)	-100%		(100)	-100%		
4160-0180	Worker's Comp	850	565	541	95.77%			(565)	-100%		(565)	-100%		
4160-0185	Safety Incentive	-	76	80	105.26%			(76)	-100%		(76)	-100%		Paid in December
<b>Subtotal Personnel</b>		<b>17,983</b>	<b>21,941</b>	<b>16,262</b>	<b>74.12%</b>	<b>10,780</b>	<b>10,780</b>	<b>(11,161)</b>	<b>-50.87%</b>	<b>10,780</b>	<b>(11,161)</b>	<b>-50.87%</b>	<b>-</b>	
<b>Operations</b>														
4160-0505	Travel & Mileage	103	125	-	0.00%	100	100	(25)	-20.00%	100	(25)	-20.00%		
4160-1030	Building Maint Supplies	786	-	-	0.00%	-	-	-	100%	-	-	100%		Move all to Building Maintenance line
4160-1031	Cleaning Supplies	842	-	-	0.00%	-	-	-	100%	-	-	100%		Move all to Building Maintenance line
4160-1541	Electricity	22,169	20,400	23,897	117.14%	13,100	13,100	(7,300)	-35.78%	13,100	(7,300)	-35.78%		Heavier use in winter months
4160-1542	Heat	20,819	22,000	13,523	61.47%	-	-	(22,000)	-100.00%	-	(22,000)	-100%		Annual purchase in Fall
4160-1543	Water	499	560	555	99.09%	290	290	(270)	-48.21%	290	(270)	-48.21%		
4160-1544	Waste Removal/Trash	837	880	340	38.63%	280	280	(600)	-68.18%	280	(600)	-68.18%		
4160-2035	Building Maintenance	9,996	14,000	3,308	23.63%	1,500	1,500	(12,500)	-89.29%	1,500	(12,500)	-89.29%		
4160-2040	Equipment Repair & Maint	432	500	200	40.00%	200	200	(300)	-60.00%	200	(300)	-60.00%		Annual inspection in spring
4160-2050	Contingency	-	500	864	172.83%	200	200	(300)	-60.00%	200	(300)	-60.00%		
4160-3015	Licenses & Fees	-	100	-	0.00%	-	-	(100)	-100%	-	(100)	-100%		Billed in November
4160-3050	Other Contractual Services	812	900	741	82.33%	600	600	(300)	-33.33%	600	(300)	-33.33%		Fire extinguishers and UST inspection only
<b>Subtotal Operations</b>		<b>57,294</b>	<b>59,965</b>	<b>43,428</b>	<b>72.42%</b>	<b>16,270</b>	<b>16,270</b>	<b>(43,695)</b>	<b>-72.87%</b>	<b>16,270</b>	<b>(43,695)</b>	<b>-72.87%</b>	<b>-</b>	
<b>Capital Outlay (see Capital Reserves Tab)</b>														
31XX		7,944	16,000	4,273	26.70%	See Capital Reserves	-	(16,000)	-100%	-	(16,000)	-100%	-	No Capital in interim budget
<b>TOTAL</b>		<b>83,221</b>	<b>97,906</b>	<b>63,962</b>	<b>65.33%</b>	<b>27,050</b>	<b>27,050</b>	<b>(70,856)</b>	<b>-72.37%</b>	<b>27,050</b>	<b>(70,856)</b>	<b>-72.37%</b>	<b>-</b>	
	Payroll	17,983	21,941	16,262	74.12%	10,780	10,780	(11,161)	-50.87%	10,780	(11,161)	-50.87%	-	
	Operating Costs	57,294	59,965	43,428	72.42%	16,270	16,270	(43,695)	-72.87%	16,270	(43,695)	-72.87%	-	
	Capital	7,944	16,000	4,273	26.70%	-	-	(16,000)	-100.00%	-	(16,000)	-100.00%	-	

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## FY 2026 Proposed Expenditures

Acct. #	Code Enforcement	FY 2024	FY 2025		Description	Manager	FY 2026			Final Adopted	Notes			
		Actuals	Budget	YTD @ 12/31/25			YTD %	Select Board 2/24/26	Inc / (Dec)			% Change	Budget Committee 2/17/26	Inc / (Dec)
<b>Personnel</b>														
4170-0110	CEO/Planning Salaries	71,565	74,010	79,126	106.91%	Code Enforcement Officer Salary	40,800	40,800	(33,210)	-44.87%	40,800	(33,210)	-44.87%	
4170-0120	CEO/Planning Wages	74,805	79,500	80,209	100.89%	CEO Assistant, 50% Planning Assistant	41,520	41,520	(37,980)	-47.77%	41,520	(37,980)	-47.77%	
4170-0125	CEO/Planning Overtime	280	500	-	0.00%	Staff attending meetings	-	-	(500)	-100%	-	(500)	-100%	No admin OT in interim budget
4170-0130	CEO/Planning Part-time	-	-	3,590	100.00%	Intern wages	4,640	4,640	4,640	100.00%	4,640	4,640	100.00%	Extend BOS approval of \$8640 into 2026
4170-0140	Vehicle Stipend	1,925	2,100	2,100	100.00%	Annual vehicle stipend for CEO	1,050	1,050	(1,050)	-50.00%	1,050	(1,050)	-50.00%	
4170-0150	FICA	12,594	11,790	13,107	111.17%	Moved to Fixed Assessments	-	-	(11,790)	-100%	-	(11,790)	-100%	
4170-0155	PFML	-	770	251	32.54%	Moved to Fixed Assessments	-	-	(770)	-100%	-	(770)	-100%	
4170-0160	Retirement	10,066	10,640	11,693	109.89%	Moved to Fixed Assessments	-	-	(10,640)	-100%	-	(10,640)	-100%	
4170-0170	Health Insurance	19,984	20,410	20,908	102.44%	Moved to Fixed Assessments	-	-	(20,410)	-100%	-	(20,410)	-100%	
4170-0180	Worker's Comp	1,767	1,241	1,188	95.73%	Moved to Fixed Assessments	-	-	(1,241)	-100%	-	(1,241)	-100%	
4170-0185	Safety/Incentive Pay	64	-	-	0.00%	Paid to all PT employees for meeting	-	-	-	100%	-	-	100%	
<b>Subtotal Personnel</b>		<b>193,048</b>	<b>200,961</b>	<b>212,171</b>	<b>105.58%</b>		<b>88,010</b>	<b>88,010</b>	<b>(112,951)</b>	<b>-56.21%</b>	<b>88,010</b>	<b>(112,951)</b>	<b>-56.21%</b>	<b>-</b>
<b>Operations</b>														
4170-0505	Travel & Mileage	24	100	96	95.90%	Mileage reimb for work-related travel	50	50	(50)	-50.00%	50	(50)	-50.00%	
4170-0510	Training & Development	987	610	543	0.00%	Conferences and Classes	260	260	(350)	-57.38%	260	(350)	-57.38%	MBOIA and misc allowance
4170-1010	Office Supplies	489	750	681	90.84%	Misc Office Supplies	350	350	(400)	-53.33%	350	(400)	-53.33%	
4170-1015	Postage	357	550	334	60.80%	Postage & shipping	250	250	(300)	-54.55%	250	(300)	-54.55%	
4170-1510	Telephone	1,416	1,461	1,736	118.82%	Long distance, wireless	560	560	(901)	-61.67%	560	(901)	-61.67%	Move landlines to fixed assessments
4170-2030	Equipment Rental	3,629	3,604	3,652	101.32%	Copier charges	1,914	1,914	(1,690)	-46.89%	1,814	(1,790)	-49.67%	Added copier overages 2/23
4170-3010	Legal and Advertising	138	5,000	5,007	100.14%	Public Notices, Attorney	2,500	2,500	(2,500)	-50.00%	2,500	(2,500)	-50.00%	
4170-3020	IT Support	31	2,188	870	39.74%	IT projects (above maint contract)	200	200	(1,988)	-90.86%	200	(1,988)	-90.86%	
4170-3025	Application Software	603	530	1,079	203.65%	Adobe	340	340	(190)	-35.85%	340	(190)	-35.85%	Adobe only
<b>Subtotal Operations</b>		<b>7,675</b>	<b>14,793</b>	<b>14,742</b>	<b>99.66%</b>		<b>6,424</b>	<b>6,424</b>	<b>(8,369)</b>	<b>-56.57%</b>	<b>6,324</b>	<b>(8,469)</b>	<b>-57.25%</b>	
<b>Capital Outlay (see Capital Reserves Tab)</b>														
31XX		-	2,000	239	11.95%	See Capital Reserves	-	-	(2,000)	-100%	-	(2,000)	-100%	No capital in interim budget
<b>TOTAL</b>		<b>200,723</b>	<b>217,754</b>	<b>227,152</b>	<b>104.32%</b>		<b>94,434</b>	<b>94,434</b>	<b>(123,320)</b>	<b>-56.63%</b>	<b>94,334</b>	<b>(123,420)</b>	<b>-56.68%</b>	<b>-</b>
Payroll		193,048	200,961	212,171	105.58%		88,010	88,010	(112,951)	-56.21%	88,010	(112,951)	-56.21%	-
Operating Costs		7,675	14,793	14,742	99.66%		6,424	6,424	(8,369)	-56.57%	6,324	(8,469)	-57.25%	-
Capital		-	2,000	239	11.95%		-	-	(2,000)	-100%	-	(2,000)	-100%	-

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## FY 2026 Proposed Expenditures

Acct. #	Code Enforcement	FY 2024	FY 2025		FY 2026							Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %	Description	Manager	Select Board 2/24/26	Inc / (Dec)	% Change	Budget Committee 2/17/26	

**Computation Tables:**

Telephone # lines	Monthly	Annual	
Cell stipend	1	45.00	\$270.00
LPI Cell Ph	1	48.00	\$288.00 Inc 1/1/26
<b>Total</b>		<b>\$558</b>	

Software			Training & Development (inc out of town travel costs)
Adobe Annual	\$ 335.38		MBOIA Conference \$ 320 Spring
Barracuda 3yr paid in 2024	Move to FA		Misc Trainings \$ 200
Power DMS	Move to FA		
Microsoft 365	Move to FA		
			Alfond reimb \$ (260)
<b>Total</b>	<b>\$335</b>		<b>Total \$260</b>

Equipment Rental			Contract Services
Xerox \$303.33/mo	\$ 1,814		GIS
Copier overages	\$ 100		
<b>Total</b>	<b>\$1,914</b>		<b>Total \$0.00</b>

FY 2026  
Proposed Expenditures

Acct. # 4180	Committees & Events	FY 2024	FY 2025		Description	Manager	FY 2026			Budget Committee 2/17/26	Inc / (Dec)	% Change	Final Adopted	Notes
		Actuals	Budget	YTD @ 12/31/25			YTD %	Select Board 2/24/26	Inc / (Dec)					
<b>Operations</b>														
4180-5001	Memorial Day	686	750	760	101.38%	Veteran Grave Flags	760	760	10	1.33%	760	10	1.33%	4 yr avg
4180-5002	Planning Board	155	200	-	0.00%	Supplies, training	-		(200)	-100.00%		(200)	-100.00%	None in interim budget
4180-5004	Special Projects Vietnam Travelling	1,559	2,800	1,053	37.62%	Selectman's Projects Weeklong event spons. by American Legion	1,440	1,440	(1,360)	-48.57%	1,440	(1,360)	-48.57%	Req to purchase 48 more flags - Galen Cole grant
4180-5005	Wall	-	2,000	1,980	99.00%									One-time event
<b>TOTAL</b>		<b>2,400</b>	<b>5,750</b>	3,794	65.98%		<b>2,200</b>	<b>2,200</b>	<b>(3,550)</b>	<b>-61.74%</b>	<b>2,200</b>	<b>(3,550)</b>	<b>-61.74%</b>	-

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FY 2026  
Proposed Expenditures

Acct. # 4220	Police Department	FY 2024	FY 2025		Description	Manager	FY 2026						Notes	
		Actuals	Budget	YTD @ 12/31/25			YTD %	Select Board 2/24/26	Inc / (Dec)	% Change	Budget Committee 2/17/26	Inc / (Dec)		% Change
<b>Personnel</b>														
4220-0110	PD Salaries	180,592	180,890	180,782	99.94%	Chief, Deputy Chief	93,030	93,030	(87,860)	-48.57%	93,030	(87,860)	-48.57%	
4220-0115	Stipends	21,500	20,750	20,000	96.39%	Stipends paid per bargaining contract	-		(20,750)	-100%		(20,750)	-100%	All paid in December
4220-0120	PD Wages	643,199	754,930	745,129	98.70%	Police Officers, Office Mgr, Dispatcher, SRO	401,420	373,180	(381,750)	-50.57%	373,180	(381,750)	-50.57%	Scheduled OT and incidental
4220-0125	PD Overtime	113,992	87,000	95,168	109.39%	Scheduled and unscheduled OT	44,000	44,000	(43,000)	-49.43%	44,000	(43,000)	-49.43%	
4220-0130	PD Parttime	22,424	42,560	37,505	88.12%	Crossing Guards, Parking Enforcement, ACO	31,040	31,040	(11,520)	-27.07%	31,040	(11,520)	-27.07%	
4220-0140	Vehicle Stipend	1,914	-	-	0.00%	Annual vehicle stipend for Chief	-		-	100%		-	100%	Has town vehicle
4220-0150	FICA	75,082	85,600	80,413	93.94%	Moved to Fixed Assessments			(85,600)	-100%		(85,600)	-100%	
4220-0155	PFML	-	1,800	305	16.93%	Moved to Fixed Assessments			(1,800)	-100%		(1,800)	-100%	
4220-0160	Retirement	115,774	125,830	137,500	109.27%	Moved to Fixed Assessments			(125,830)	-100%		(125,830)	-100%	
4220-0170	Health Insurance	199,642	273,220	236,215	86.46%	Moved to Fixed Assessments			(273,220)	-100%		(273,220)	-100%	
4220-0180	Workers Comp	52,277	33,040	29,173	88.30%	Moved to Fixed Assessments			(33,040)	-100%		(33,040)	-100%	
4220-0185	Incentive Pay	5,705	12,980	4,607	35.50%	Safety Incentive, Gym Memb, Fitness incnt	-		(12,980)	-100%		(12,980)	-100%	Paid in December
<b>Subtotal Personnel</b>		<b>1,432,100</b>	<b>1,618,600</b>	<b>1,566,796</b>	<b>96.80%</b>		<b>569,490</b>	<b>541,250</b>	<b>(1,077,350)</b>	<b>-66.56%</b>	<b>541,250</b>	<b>(1,077,350)</b>	<b>-66.56%</b>	<b>-</b>
<b>Operations</b>														
4220-0505	Travel & Mileage	2,911	3,500	127	3.64%	Mileage, lodging, meals for work-related travel	600	600	(2,900)	-82.86%	600	(2,900)	-82.86%	
4220-0510	Training & Development	22,094	27,000	13,320	49.33%	Ammunition, tuition reimb, training, conferences	10,430	10,430	(16,570)	-61.37%	10,430	(16,570)	-61.37%	
4220-0520	Dues	535	1,100	1,110	100.91%	FBI LEEDA, MCP, IACP	610	610	(490)	-44.55%	610	(490)	-44.55%	Only those due Jan to Jun
4220-0525	Clothing & Apparel	14,270	13,500	10,758	79.69%	Uniforms and gear - new hires	7,000	7,000	(6,500)	-48.15%	7,000	(6,500)	-48.15%	
4220-0530	Clothing Maintenance	5,250	7,150	5,250	73.43%	Clothing stipend plus incidental	-		(7,150)	-100.00%		(7,150)	-100.00%	Paid in November
4220-1010	Office Supplies	2,878	3,500	1,429	40.83%	General office supplies	1,750	1,750	(1,750)	-50.00%	1,750	(1,750)	-50.00%	
4220-1015	Postage	288	350	265	75.77%	Postage & shipping	175	175	(175)	-50.00%	175	(175)	-50.00%	
4220-1020	Other Supplies	3,011	4,000	2,832	70.79%	General station supplies	2,000	2,000	(2,000)	-50.00%	2,000	(2,000)	-50.00%	
4220-1025	Books/Periodicals	784	600	717	119.48%	Maps and street reference guides, LEO Manual	200	200	(400)	-66.67%	200	(400)	-66.67%	
4220-1035	Motor Fuel	32,588	37,500	26,922	71.79%	Unleaded	15,900	15,900	(21,600)	-57.60%	15,900	(21,600)	-57.60%	Based on 4 yr Avg use and \$/gal

FY 2026  
Proposed Expenditures

Acct. # 4220	Police Department	FY 2024	FY 2025		Description	Manager	FY 2026						Notes	
		Actuals	Budget	YTD @ 12/31/25			YTD %	Select Board 2/24/26	Inc / (Dec)	% Change	Budget Committee 2/17/26	Inc / (Dec)		% Change
4220-1050	Public Safety Equipment	16,702	15,000	9,129	60.86%	7,500	7,500	(7,500)	-50.00%	7,500	(7,500)	-50.00%		4-vests
4220-1070	Computer Hardware	5,216	2,500	1,556	62.25%	1,250	1,250	(1,250)	-50.00%	1,250	(1,250)	-50.00%		Incidental repairs and peripherals only
4220-1510	Telephone	16,735	21,300	17,930	84.18%	8,400	8,400	(12,900)	-60.56%	5,800	(15,500)	-72.77%		MiFi was missing. Corrected 2/23
4220-1541	Electricity	10,204	9,370	11,304	120.64%	4,870	4,870	(4,500)	-48.03%	4,870	(4,500)	-48.03%		CMP increase, Ampion contract
4220-1542	Heat	2,881	3,050	4,260	139.66%	1,800	1,800	(1,250)	-40.98%	1,800	(1,250)	-40.98%		2025 Use way up. Assume 80% of use in Jan-Jun
4220-1543	Water	1,691	1,880	1,920	102.11%	1,000	1,000	(880)	-46.81%	1,000	(880)	-46.81%		FWD 1.5% increase
4220-2015	Vehicle Repair & Maint	13,863	15,000	6,699	44.66%	7,500	7,500	(7,500)	-50.00%	7,500	(7,500)	-50.00%		
4220-2030	Equipment Rental Building	2,174	2,460	2,023	82.25%	1,052	1,052	(1,408)	-57.24%	1,052	(1,408)	-57.24%		3% inc in March, no overages
4220-2035	Maintenance	4,421	6,000	6,643	110.71%	3,000	3,000	(3,000)	-50.00%	3,000	(3,000)	-50.00%		
4220-2040	Equipment Repair & Maint	2,859	3,000	2,504	83.46%	1,500	1,500	(1,500)	-50.00%	1,500	(1,500)	-50.00%		
4220-2050	Contingency	436	600	520	86.67%	-	-	(600)	-100.00%	(600)	(600)	-100.00%		None in interim budget
4220-3010	Legal and Advertising	648	900	1,031	114.50%	2,000	2,000	1,100	122.22%	2,000	1,100	122.22%		Union negotiations
4220-3020	IT Support	5,016	15,625	6,209	39.74%	5,000	5,000	(10,625)	-68.00%	5,000	(10,625)	-68.00%		
4220-3025	Application Software	47,398	42,370	41,942	98.99%	26,820	26,820	(15,550)	-36.70%	26,820	(15,550)	-36.70%		Most are due in beginning of year
4220-3050	Other Contractual Services	12,227	15,585	12,941	83.04%	7,180	7,180	(8,405)	-53.93%	7,180	(8,405)	-53.93%		
4220-3055	Cleaning Services	5,675	13,000	12,750	98.08%	6,500	6,500	(6,500)	-50.00%	6,500	(6,500)	-50.00%		New janitorial contract w/extra services in 2025
<b>Subtotal Operations</b>		<b>232,754</b>	<b>265,840</b>	<b>202,090</b>	<b>76.02%</b>	<b>124,037</b>	<b>124,037</b>	<b>(141,803)</b>	<b>-53.34%</b>	<b>121,437</b>	<b>(144,403)</b>	<b>-54.32%</b>	<b>-</b>	
<b>Capital Outlay (see Capital Reserves Tab)</b>														
32XX		139,127	185,050	163,111	54.21%	See Capital Reserves	-	-	(185,050)	-100.00%	-	(185,050)	-100.00%	-
<b>TOTAL</b>		<b>1,803,981</b>	<b>2,069,490</b>	<b>1,931,997</b>	<b>88.41%</b>	<b>693,527</b>	<b>665,287</b>	<b>(1,404,203)</b>	<b>-67.85%</b>	<b>662,687</b>	<b>(1,406,803)</b>	<b>-67.98%</b>	<b>-</b>	
Payroll		1,432,100	1,618,600	1,566,796	96.80%	569,490	541,250	(1,077,350)	-66.56%	541,250	(1,077,350)	-66.56%	-	
Operating Costs		232,754	265,840	202,090	76.02%	124,037	124,037	(141,803)	-53.34%	121,437	(144,403)	-54.32%	-	
Capital		139,127	185,050	163,111	54.21%	-	-	(185,050)	-100.00%	-	(185,050)	-100.00%	-	

Updated 2/24/2026

## FY 2026 Proposed Expenditures

Acct. #	Police Department	FY 2024		FY 2025		Description	Manager	FY 2026				Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %			Select Board 2/24/26	Inc / (Dec)	% Change	Budget Committee 2/17/26	

**Computation Tables:**

**Propane**

Avg Gal/yr	2022 Gal	2023 Gal	2024 Gal	2025 Gal est	\$/gal	Estimate
1,557	1707.73	1,428	1,274	1,819.20	\$1.40	\$1,743

**Gas Use**

**Unleaded**

Avg Gal/yr	2022 Gal	2023 Gal	2024 Gal	2025 Gal est	\$/gal	Estimate
12,468		14,086	12,501	10,817	\$2.41	\$15,024

**Ultra Low Sulphur Diesel**

39	45	33	31	\$3.86	\$105
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**Debit Card Purchases**

						750.00
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**TOTAL** \$15,879

**Electricity**

kWh/mo	\$/kWh	Delivery Chg	Service Chg	Annual Cost
4,300.00	0.178		46.33	\$4,870

**Telephone # lines**

	Monthly	Annual	
MiFi	11	39.73	\$ 2,622.18
Cell phones	11	38.72	\$ 2,555.52
*Assume 1.3%	1	48.81	292.86 DC
inc Jan '27	1	45.43	272.58 Chief
	1	43.40	260.40 ACO
Cameras 6 i	1	39.73	\$ 238.38
Fax line	1	10.00	\$ 225.00 New svc & setup
Internet	1	305.77	\$ 1,834.62
<b>Total</b>			<b>\$8,302</b>

**Contractual Services**

Simply Safe	191.94
K9 Preventive care/Vaccines	
Shredding on site 6@ \$37+\$70 add. f	292.00
Carrabassett Security (Evidence Rm)	270.00
MLEAP Accreditation Maint - Dir	Due July
MLEAP Annual Fee	750.00
Background 2 @ \$425	850.00
Polygraphs 2 @ \$450	900.00
Physicals 2 @ \$120	240.00
Psych Evals 2@550	1,100.00
Pest Control (due in April)	1,404.00
Radar Calibration (June)	1,182.00
All other testing	
Misc	
<b>Total</b>	<b>\$7,180</b>

**Equipment**

	\$/mo	Annual
Xerox Copie	\$ 170.39	1,051.65
Copier coverage		0.00
March renewal - last inc 4.3%		
<b>Total</b>		<b>\$1,052</b>

**Dues**

IACP	2 @ \$220	440.00
MCOPA	2 @ \$200	Due Jul
FBI-LEEDA	2 @ \$50	100.00
NESPIN		Due Jul
MACA	2 @ \$35	70.00

**Total** \$610

**Training & Development (inc out of town travel costs)**

Ammunition	2,000.00
Executive Conference	Fall
College Tuition	4,000.00
MCOPA Conference	500.00
LEPS Phase 1&2 (x 1)	700.00
Central Square Conference (Cote)	2,700.00
Liberty Firearms (tuition/ammo*13)	3,250.00
Alfond reimbursement	-2,725.00
	50% of registration and materials (no travel, meals, etc)
<b>Total</b>	<b>\$10,425</b>

**Application Software**

Power DMS	Move to FA
ProStandards (Vector Solu)	2,625.00
Dell - Office 365	Move to FA
CLEAR-Thomson Reuters	1,159.02
Reconyx (camera)	60.00
Zoom	160.00
Upsafety	2,988.00
Cleverbridge - Mailstore	160.14
OIT Maine Metro	75.42
Central Square - Formerly	Due July
Evidence.com (body cams)	14,773.54
WhentoWork	Due Aug
CPI (Open Fox)	396.00
Pack Tracker (K9)	140.00
MSDS Online	Move to FA
Idemia LiveScan Fingerprin	3,678.00
ID Card Service (\$10 each)	50.00
PowerStandards for MLEAI	550.00
CADS (pay from carryfwd)	0.00
Barracuda email 3 yr (pd 2)	Move to FA
Bull Durham security 3 yr (r	Move to FA
Barracuda BU 3 yr (pd 202	Move to FA
<b>Total</b>	<b>\$26,815</b>

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FY 2026  
Proposed Expenditures

Acct. # 4230	Fire Department	FY 2024	FY 2025		Description	Manager	FY 2026			Budget Committee 2/17/26	Inc / (Dec)	% Change	Final Adopted	Notes
		Actuals	Budget	YTD @ 12/31/25			YTD %	Select Board 2/24/26	Inc / (Dec)					
<b>Personnel</b>														
4230-0110	FD Salaries	74,294	75,670	75,956	100.38%	Fire Chief	37,760	37,760	(37,910)	-50.10%	37,760	(37,910)	-50.10%	
4230-0115	Stipends	3,500	6,500	5,969	91.83%	On call stipends, Mechanic Stipend	3,250	3,250	(3,250)	-50.00%	3,250	(3,250)	-50.00%	
4230-0120	FD Wages	491,367	565,700	588,984	104.12%	Firefighters and per diems	293,740	293,740	(271,960)	-48.07%	293,740	(271,960)	-48.07%	
4230-0125	FD Overtime	16,823	16,300	14,777	90.66%	Scheduled and unscheduled OT	8,000	8,000	(8,300)	-50.92%	8,000	(8,300)	-50.92%	Scheduled plus training OT - Hazmat class
4230-0150	FICA	48,162	54,210	56,400	104.04%	Moved to Fixed Assessments			(54,210)	-100%		(54,210)	-100%	
4230-0155	PFML	-	3,540	851	24.03%	Moved to Fixed Assessments			(3,540)	-100%		(3,540)	-100%	
4230-0160	Retirement	53,885	76,340	80,160	105.00%	Moved to Fixed Assessments			(76,340)	-100%		(76,340)	-100%	
4230-0170	Health Insurance	79,920	87,621	86,804	99.07%	Moved to Fixed Assessments			(87,621)	-100%		(87,621)	-100%	
4230-0180	Workers Comp Volunteer	87,996	29,720	42,167	141.88%	Moved to Fixed Assessments			(29,720)	-100%		(29,720)	-100%	
4230-0182	Insurance	1,821	1,825	1,821	99.78%	Injury/disability insurance - PT & Per Diem	1,825	1,825	-	0.00%	1,825	-	0.00%	Due in Feb
4230-0185	Incentive Pay	288	1,426	1,420	99.57%	Paid to all PT employees for meeting safety metrics	-		(1,426)	-100%		(1,426)	-100%	Paid in December
<b>Subtotal Personnel</b>		<b>858,057</b>	<b>918,852</b>	<b>955,308</b>	<b>103.97%</b>		<b>344,575</b>	<b>344,575</b>	<b>(574,277)</b>	<b>-62.50%</b>	<b>344,575</b>	<b>(574,277)</b>	<b>-62.50%</b>	<b>-</b>
<b>Operations</b>														
4230-0510	Training & Development	3,044	2,700	3,070	113.70%	Conferences and Classes	600	600	(2,100)	-77.78%	600	(2,100)	-77.78%	
4230-0520	Dues	330	530	560	105.66%	Professional dues: MFCA, IAFF	330	330	(200)	-37.74%	330	(200)	-37.74%	IAFF Only
4230-0525	Clothing & Apparel	25,679	25,000	17,800	71.20%	Uniforms and Gear	10,000	10,000	(15,000)	-60.00%	10,000	(15,000)	-60.00%	Forest service Grant match. - prior to July.
4230-1010	Office Supplies	185	200	187	93.45%	General office supplies	100	100	(100)	-50.00%	100	(100)	-50.00%	
4230-1015	Postage	79	50	75	150.86%	Postage and shipping charges	50	50	-	0.00%	50	-	0.00%	
4230-1020	Other Supplies	776	750	414	55.22%	General station supplies	375	375	(375)	-50.00%	375	(375)	-50.00%	
4230-1025	Books/Periodicals	74	100	-	0.00%	FF periodical	-	-	(100)	-100.00%	-	(100)	-100.00%	
4230-1035	Motor Fuel	13,797	13,200	12,149	92.04%	Unleaded and Diesel	6,400	6,400	(6,800)	-51.52%	6,400	(6,800)	-51.52%	
4230-1040	Tools & Equipment Public Safety	212	500	20	4.00%	Small tools FF equipment, lighting,	-		(500)	-100%		(500)	-100%	Move to Vehicle Maint
4230-1050	Equipment	16,837	15,500	15,962	102.98%	AEDs, etc	2,500	2,500	(13,000)	-83.87%	2,500	(13,000)	-83.87%	
4230-1510	Telephone	5,058	5,070	5,093	100.44%	Long distance, wireless, ipads	1,440	1,440	(3,630)	-71.60%	1,440	(3,630)	-71.60%	Move landlines to fixed assessments

## FY 2026 Proposed Expenditures

Acct. # 4230	Fire Department	FY 2024	FY 2025		Description	Manager	FY 2026			FY 2026			Final Adopted	Notes	
		Actuals	Budget	YTD @ 12/31/25			YTD %	Select Board 2/24/26	Inc / (Dec)	% Change	Budget Committee 2/17/26	Inc / (Dec)			% Change
4230-1541	Electricity	600	670	756	112.86%	400	400	(270)	-40.30%	400	(270)	-40.30%		Standard offer and delivery chg increases	
4230-1542	Heat	1,268	1,040	1,009	97.00%	800	800	(240)	-23.08%	800	(240)	-23.08%		Assume 80% use Jan-June	
4230-1543	Water	356	400	356	89.07%	190	190	(210)	-52.50%	190	(210)	-52.50%		FWD 1.5% increase	
4230-2015	Vehicle Repair & Maint	24,161	23,000	23,010	100.04%	10,000	10,000	(13,000)	-56.52%	10,000	(13,000)	-56.52%			
4230-2030	Equipment Rental Building	-	1,512	1,696	112.16%	800	800	(712)	-47.09%	800	(712)	-47.09%		New in 2025 - old unit died. Add to Town contract	
4230-2035	Maintenance Equipment Repair & Maint	3,371	2,000	1,694	84.70%	1,000	1,000	(1,000)	-50.00%	1,000	(1,000)	-50.00%			
4230-2040	Contingency	8,226	8,500	9,040	106.36%	3,100	3,100	(5,400)	-63.53%	3,100	(5,400)	-63.53%			
4230-2050	Licenses and Fees	2,359	1,000	916	91.60%	100	100	(900)	-90.00%	100	(900)	-90.00%			
4230-3015	IT Support Application	112	125	100	80.00%	-	-	(125)	-100.00%	-	(125)	-100.00%			
4230-3020	Software	680	3,125	1,282	41.03%	500	500	(2,625)	-84.00%	500	(2,625)	-84.00%			
4230-3025	Other Contractual Services	3,161	8,200	4,539	55.35%	-	-	(8,200)	-100.00%	-	(8,200)	-100.00%		None due in first six months of year	
4230-3050	Health assessments	3,246	3,500	893	25.51%	1,500	1,500	(2,000)	-57.14%	1,500	(2,000)	-57.14%			
<b>Subtotal Operations</b>		<b>113,611</b>	<b>116,672</b>	<b>100,621</b>	<b>86.24%</b>	<b>40,185</b>	<b>40,185</b>	<b>(76,487)</b>	<b>-65.56%</b>	<b>40,185</b>	<b>(76,487)</b>	<b>-65.56%</b>			
<b>Capital Outlay (see Capital Reserves Tab)</b>															
33XX		12,572	165,800	9,738	5.87%	See Capital Reserves	7,500	7,500	(158,300)	-95.48%	7,500	(158,300)	-95.48%	-	Equip needed for new truck arriving in spring
<b>TOTAL</b>		<b>984,240</b>	<b>1,201,324</b>	<b>1,065,667</b>	<b>88.71%</b>		<b>392,260</b>	<b>392,260</b>	<b>(809,064)</b>	<b>-67.35%</b>	<b>392,260</b>	<b>(809,064)</b>	<b>-67.35%</b>	-	
	Payroll	858,057	918,852	955,308	103.97%		344,575	344,575	(574,277)	-62.50%	344,575	(574,277)	-62.50%	-	
	Operating Costs	113,611	116,672	100,621	86.24%		40,185	40,185	(76,487)	-65.56%	40,185	(76,487)	-65.56%	-	
	Capital	12,572	165,800	9,738	5.87%		7,500	7,500	(158,300)	-95.48%	7,500	(158,300)	-95.48%	-	

Updated 2/24/2026

## FY 2026 Proposed Expenditures

Acct. #	Fire Department	FY 2024	FY 2025			FY 2026							Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %	Description	Manager	Select Board 2/24/26	Inc / (Dec)	% Change	Budget Committee 2/17/26	Inc / (Dec)	

**Computation Tables:**

**Motor Vehicle Fuel**

**Diesel Use**

2022 Gal	2023 Gal	2024 Gal	2025 Gal	Avg/yr	\$/Gal.	Estimate
	3,334	3,277	3,074.40	3228.47	2.92	\$4,714

**Gas Use**

2022 Gal	2023 Gal	2024 Gal	2025 Gal	Avg/yr	\$/Gal.	Estimate
	1,109	1,534	1,351.47	1331.60	2.41	\$1,605

TOTAL \$6,400

**Heating Fuel**

2022 Gal	2023 Gal	2024 Gal	2025 Gal	Avg/yr	\$/Gal.	Estimate
415	389	420	436	415.05	2.60	\$863

**Electricity**

kWh/mo	\$/kWh	Delivery Chg	Service Chg	6-month
74.35	0.127	\$ 0.107	46.38	\$380

Telephone # lines	Monthly	Annual
Cell phones	1	43.40
Ipads	5	39.73
<b>Total</b>	<b>Total</b>	<b>\$1,452</b>

Equipment Rental	
Xerox	\$ 126.00
Copy Overages	756.00
<b>Total</b>	<b>\$756</b>

**Training & Development (inc out of town travel costs)**

Annual MFCA Conference	400.00	Spring
FFI & FFII Certification		
Alfond reimbursement	-600.00	50% reg fee
First Aid and CPR		
Other Training	800.00	
<b>Total</b>	<b>\$600</b>	

Dues	
IAFC	Due in fall
ME Fire Chief's Association	330.00
NFPA	
MSFFF	
<b>Total</b>	<b>\$330</b>

**Application Software**

Reporting	Due in fall
When to Work	Due in fall
Power DMS	Move to FA
MSDS	Move to FA
Office 365	Move to FA
Barracuda - 3 yr paid 2024	Move to FA
<b>Total</b>	<b>\$0</b>

Contractual Services	
United Diagnostic Services	1,200.00
Physical Exams	300.00
Resp protection evals	
Vaccines	
<b>Total</b>	<b>\$1,500</b>

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## FY 2026 Proposed Expenditures

Acct. #	Other Public Safety	FY 2024	FY 2025		Description	Manager	FY 2026			Budget Committee 2/17/26	Inc / (Dec)	% Change	Final Adopted	Notes
		Actuals	Budget	YTD @ 12/31/25			YTD %	Select Board 2/24/26	Inc / (Dec)					
4235-1543	Hydrants	350,812	395,200	395,200	100.00%	Water service	200,600	200,600	(194,600)	-49.24%	200,600	(194,600)	-49.24%	FWD 1.5 % increase Jan 1 CMP increases. Changed 2/23 2nd 6 mos of their FY26 assessment
4250-1541	Street Lights	75,381	77,600	73,134	94.24%	Electricity	38,600	38,600	(39,000)	-50.26%	37,300	(40,300)	-51.93%	
4270-3050	Ambulance Services	50,226	62,040	62,032	99.99%	MaineHealth EMS	35,390	35,390	(26,650)	-42.96%	35,390	(26,650)	-42.96%	
<b>TOTAL</b>		<b>476,419</b>	<b>534,840</b>	<b>530,366</b>	<b>99.16%</b>		<b>274,590</b>	<b>274,590</b>	<b>(260,250)</b>	<b>-48.66%</b>	<b>273,290</b>	<b>(261,550)</b>	<b>-48.90%</b>	-

Updated 2/24/26

## FY 2026 Proposed Expenditures

Acct. #	Other Public Safety	FY 2024	FY 2025		FY 2026							Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %	Description	Manager	Select Board 2/24/26	Inc / (Dec)	% Change	Budget Committee 2/17/26	

**Computation Tables:**

**Street Lights - standard**

kWh/mo	\$/kWh	Delivery Ch	Service Ct	6-month cost
1,076.13	0.127	\$ 0.107	463.800	4,300
244.28	0.178		46.380	540
74.55	0.127	\$ 0.107	46.380	380
31.59	0.127	\$ 0.107	46.380	320
354.40	0.178		46.380	660
58.05	0.127	\$ 0.107	46.380	360
129.72	0.127	\$ 0.107	46.380	460
227.94	0.178		46.380	520
323.00	0.178		46.380	620

Ten traffic light accounts  
Academy St  
Bridge St  
Church St  
Front St pole 5  
Front St pole 9  
Front St pole 10  
Intervale  
South St

**Street Lights - Energy only**

6,978.15	0.119			4,970
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Electricity

**Fixtures and Mounting**

1.00	5.38	9.12	87
2.00	8.07	10.11	218
4.00	12.52	12.07	590
1.00	3.98	8.32	74
108.00	0.82	8.49	6,033
89.00	1.05	8.49	5,094
110.00	1.87	8.49	6,838
31.00	2.69	8.49	2,079
12.00	3.51	8.49	864
1.00	6.90	16.04	138
24.00	1.76	11.86	1,961
1.00	4.67	11.34	96
2.00		17.37	208
4.00		3.02	72
2.00		10.47	126
2.00		12.99	156
1.00		22.77	137
9.00		2.38	129
8.00		3.02	145
4.00		16.15	388
Total			\$38,563

Street lights 100W HPS standard cutoff  
Street lights 150W HPS standard cutoff  
Street lights 250W HPS Flood  
Street lights 70W HPS Enclosed  
Street lights 19W LED Cutoff  
Street lights 26W LED Cutoff  
Street lights 44W LED Cutoff  
Street lights 66W LED Cutoff  
Street lights 85W LED Cutoff  
Street lights 166W LED Cutoff  
Street lights 35-51W Acorn LED  
Street lights 96-128W LED Flood  
Street lights 207-261W LED Flood  
Mounting 12-15 Ft Standard Bracket  
Mounting 30' or less standard wood pole  
Mounting 35' standard wood pole  
Mounting Anchor guy  
Mounting 10 Ft Standard Bracket  
Mounting 12 Ft Standard Bracket  
Mounting 10 Ft Decorative Pole

**Northstar Assessment**

		\$35,389
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FY26	70,778	\$35,389
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FY 2026  
Proposed Expenditures

Acct. # 4310	Public Works	FY 2024	FY 2025		Description	Manager	FY 2026			Budget Committee 2/17/26	Inc / (Dec)	% Change	Final Adopted	Notes
		Actuals	Budget	YTD @ 12/31/25			YTD %	Select Board 2/24/26	Inc / (Dec)					
<b>Personnel</b>														
4310-0110	PW Salaries	110,134	99,500	84,424	84.85%	PW Director, 25% Assistant	42,760	42,760	(56,740)	-57.03%	42,760	(56,740)	-57.03%	
4310-0120	PW Wages	617,546	526,000	495,774	94.25%	Foremen, Crew	281,050	281,050	(244,950)	-46.57%	281,050	(244,950)	-46.57%	
4310-0125	Overtime	100,605	100,000	94,567	94.57%	Overtime for full time staff	50,000	50,000	(50,000)	-50.00%	50,000	(50,000)	-50.00%	
4310-0130	Part time	19,789	23,300	14,811	63.57%	Cemetery/Grounds Seasonals	11,610	11,610	(11,690)	-50.17%	11,610	(11,690)	-50.17%	
4310-0150	FICA	69,023	59,890	53,308	89.01%	Moved to Fixed Assessments			(59,890)	-100%		(59,890)	-100%	
4310-0155	PFML	-	3,920	1,216	31.01%	Moved to Fixed Assessments			(3,920)	-100%		(3,920)	-100%	
4310-0160	Retirement	55,583	54,740	49,741	90.87%	Moved to Fixed Assessments			(54,740)	-100%		(54,740)	-100%	
4310-0170	Health Insurance Workers	131,962	148,400	128,105	86.32%	Moved to Fixed Assessments			(148,400)	-100%		(148,400)	-100%	
4310-0180	Compensation	64,050	28,428	27,216	95.73%	Moved to Fixed Assessments			(28,428)	-100%		(28,428)	-100%	
4310-0185	Incentive Pay	378	78	-	0.00%	Paid to all employees for meeting safety metrics	-		(78)	-100%		(78)	-100%	Paid in December
<b>Subtotal Personnel</b>		<b>1,169,071</b>	<b>1,044,256</b>	<b>949,160</b>	<b>90.89%</b>		<b>385,420</b>	<b>385,420</b>	<b>(658,836)</b>	<b>-63.09%</b>	<b>385,420</b>	<b>(658,836)</b>	<b>-63.09%</b>	<b>-</b>
<b>Operations</b>														
4310-0510	Training & Development	1,574	380	1,703	448.13%	Conferences and Classes	143	143	(237)	-62.37%	143	(237)	-62.37%	Spring training only
4310-0525	Clothing & Apparel	10,050	8,500	11,744	138.16%	Uniforms, boots	5,200	5,200	(3,300)	-38.82%	5,200	(3,300)	-38.82%	Cintas \$161/wk, 2 new employees uniforms
4310-1010	Office Supplies	1,581	3,000	1,484	49.48%	General office supplies	1,200	1,200	(1,800)	-60.00%	1,200	(1,800)	-60.00%	
4310-1015	Postage	16	50	37	74.10%	Postage and shipping	25	25	(25)	-50.00%	25	(25)	-50.00%	
4310-1020	Other Supplies	52	500	299	59.70%	Misc items not otherwise categorized (coffee, water)	250	250	(250)	-50.00%	250	(250)	-50.00%	
4310-1035	Motor Fuel	88,122	83,400	66,356	79.56%	Diesel and Unleaded	39,000	39,000	(44,400)	-53.24%	39,000	(44,400)	-53.24%	
4310-1040	Tools & Light Equipment	342	-	-	0.00%	Small tools	-		-	100%		-	100%	Distribute to approp maint accts (i.e. veh, road )
4310-1044	Street Signs	8,425	8,000	2,624	32.79%	Purchase of street signs	-		(8,000)	-100%		(8,000)	-100%	Can wait for July
4310-1046	Sand / Salt / Cutting Edges	166,406	150,000	159,034	106.02%	Winter Maintenance	75,000	75,000	(75,000)	-50.00%	75,000	(75,000)	-50.00%	
4310-1050	Safety Equipment	5,869	4,500	8,012	178.04%	PPE, First Aid, Traffic control supplies	2,250	2,250	(2,250)	-50.00%	2,250	(2,250)	-50.00%	
4310-1510	Telephone	5,735	5,700	6,039	105.95%	Long distance, phone stipends, wireless	2,300	2,300	(3,400)	-59.65%	1,700	(4,000)	-70.18%	US Cellular inc. Changed 2/23

FY 2026  
Proposed Expenditures

Acct. # 4310	Public Works	FY 2024	FY 2025		Description	Manager	FY 2026			Budget Committee 2/17/26	Inc / (Dec)	% Change	Final Adopted	Notes
		Actuals	Budget	YTD @ 12/31/25			YTD %	Select Board 2/24/26	Inc / (Dec)					
4310-1541	Electricity	7,532	6,500	8,828	135.82%	Electricity billings	3,500	3,500	(3,000)	-46.15%	3,500	(3,000)	-46.15%	CMP service chg and delivery increase
4310-1542	Heat	17,690	14,000	15,658	111.84%	Heating fuel	10,700	10,700	(3,300)	-23.57%	10,700	(3,300)	-23.57%	Assume 80% of annual use Jan-Jun
4310-1543	Water	499	560	555	99.09%	Water service bills	290	290	(270)	-48.21%	290	(270)	-48.21%	FWD 1.5% increase for 2026
4310-2015	Vehicle Repair & Maint	164,801	180,000	227,625	126.46%	Preventive maint and repairs, mechanic svc	100,000	100,000	(80,000)	-44.44%	100,000	(80,000)	-44.44%	
4310-2025	Office Equipment	-	-	-	0.00%	Repair & Maintenance	-	-	-	100%	-	-	100%	Need to add for repair services- wait for full budg
4310-2030	Equipment Rental	54,121	3,840	3,855	100.39%	Copiers, repeater	1,960	1,960	(1,880)	-48.96%	1,960	(1,880)	-48.96%	Based on 4 yr avg and know contracts
4310-2035	Building Maintenance	10,294	9,000	9,765	108.50%	Repairs and maintenance for PW Garage buildings	4,000	4,000	(5,000)	-55.56%	4,000	(5,000)	-55.56%	Move annual hoist and lift inspections to equipment
4310-2040	Equipment Repair & Maint	-	3,800	2,364	62.20%	Lift, hoist, time clock, radios, etc	800	800	(3,000)	-78.95%	800	(3,000)	-78.95%	
4310-2043	Cemeteries Maintenance	34,301	40,000	35,918	89.79%	cemeteries, building maintenance, supplies	13,000	13,000	(27,000)	-67.50%	13,000	(27,000)	-67.50%	1/2 of mowing contract
4310-2044	Grounds Maintenance	3,428	3,000	1,101	36.68%	Flower Gardens/Aesthetics	1,500	1,500	(1,500)	-50.00%	1,500	(1,500)	-50.00%	
4310-2045	Road Maintenance	153,982	150,000	130,845	87.23%	Paving, crack sealing, potholing, sweeping, etc	50,000	50,000	(100,000)	-66.67%	50,000	(100,000)	-66.67%	
4310-2047	Line Striping	32,000	34,000	33,995	99.99%	Striping of roads and crosswalks	-	-	(34,000)	-100%	-	(34,000)	-100%	In house work only prior to July
4310-2049	Tires	12,227	8,000	5,169	64.61%	Tires for trucks and motorized equipment	2,000	2,000	(6,000)	-75.00%	2,000	(6,000)	-75.00%	No mass purchase until full year
4310-2050	Contingency	-	-	-	0.00%				-	0%	-	-	0%	None in interim budget
4310-3010	Legal and Advertising	40	1,000	64	6.38%	Town Attorney, legal ads, job ads	-	-	(1,000)	-100%	-	(1,000)	-100%	Based on prior 2 years
4310-3020	IT Support	-	1,875	745	39.75%	IT projects (above maint contract)	200	200	(1,675)	-89.33%	200	(1,675)	-89.33%	
4310-3025	Application Software	1,582	1,330	1,554	116.84%	Office 365, Power DMS, SDS, Barracuda	-	-	(1,330)	-100%	-	(1,330)	-100%	All software moved to fixed assessments
4310-3050	Other Contractual Services	692	3,100	3,512	113.28%	Physicals, drug tests, sec sys, fire ext, UMF Fee, GIS	2,030	2,030	(1,070)	-34.52%	2,030	(1,070)	-34.52%	No UMF fee in spring
4310-3070	Waste Removal	627	660	340	51.50%	Bulky waste disposal	330	330	(330)	-50.00%	330	(330)	-50.00%	Potential 5% increase
<b>Subtotal Operations</b>		<b>781,988</b>	<b>724,695</b>	<b>739,222</b>	<b>102.00%</b>		<b>315,678</b>	<b>315,678</b>	<b>(409,017)</b>	<b>-56.44%</b>	<b>315,078</b>	<b>(409,617)</b>	<b>-56.52%</b>	
<b>Capital Outlay (see Capital Reserves Tab)</b>														
35XX		1,119,858	1,091,050	995,972	91.29%	See Capital Reserves	293,350	293,350	(797,700)	-73.11%	293,350	(797,700)	-73.11%	Cover 2022 & 2023 shortage
<b>TOTAL</b>		<b>3,070,917</b>	<b>2,860,001</b>	<b>2,684,354</b>	<b>93.86%</b>		<b>994,448</b>	<b>994,448</b>	<b>(1,865,553)</b>	<b>-65.23%</b>	<b>993,848</b>	<b>(1,866,153)</b>	<b>-65.25%</b>	
	Payroll	1,169,071	1,044,256	949,160	90.89%		385,420	385,420	(658,836)	-63.09%	385,420	(658,836)	-63.09%	
	Operating Costs	781,988	724,695	739,222	102.00%		315,678	315,678	(409,017)	-56.44%	315,078	(409,617)	-56.52%	
	Capital	1,119,858	1,091,050	995,972	91.29%		293,350	293,350	(797,700)	-73.11%	293,350	(797,700)	-73.11%	

Updated 2/24/2026

FY 2026  
Proposed Expenditures

Acct. # 4310	Public Works	FY 2024	FY 2025			FY 2026							Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %	Description	Manager	Select Board 2/24/26	Inc / (Dec)	% Change	Budget Committee 2/17/26	Inc / (Dec)	

Computation Tables:

**Motor Vehicle Fuel**

**Diesel Use**

2022 Gal	2023 Gal	2024 Gal	2025 Gal	Avg/yr	\$/Gal.	Estimate	
		23,443	23,654	19,621	22,239	2.92	\$32,470

**Gas Use**

2022 Gal	2023 Gal	2024 Gal	2025 Gal	Avg/yr	\$/Gal.	Estimate	
		4,722	6,283	5,116.00	5,373	2.42	\$6,502
TOTAL							\$39,000

**Heating Fuel**

2022 Gal	2023 Gal	2024 Gal	2025 Gal	Avg/yr	\$/Gal.	Estimate	
		4,905	5,538	5,163.87	5458.99	2.60	\$10,641

**Electricity**

kWh/mo	\$/kWh	Delivery Chg	Service Chg	6-month
3,014.00	0.178		46.330	\$3,500

Telephone # lines	Monthly	6-month
Cell phones	4	\$1,663.68
	1	\$ 93.12
Ph Stipends	9	\$ 540.00
		\$ -
Total		\$2,297

**Training & Development (inc out of town travel costs)**

ME L.Road 11 staff x 2 trainings	165.00
Misc unplanned training	120.00
Alford Reimbursement	-142.50
CDL Reimbursements	
Total	\$143

**Application Software**

Power DMS	Move to FA	
Office 365 - June renewl. 5% inc last	Move to FA	
Barracuda-3 yr paid in 2024	Move to FA	
MSDS Online	Move to FA	
Total		\$0

**Contractual Services**

Physicals/medical	Allow for tu	156.00
DOT Drug & alcohol testing		150.50
University of Maine System	Due in fall	
Fire Extinguisher maint		1,367.00
Security System		348.00
CAI - web GIS support	Due in fall	
Total		\$2,022

**Cemetery**

Mowing Contract	13,000.00
Sexton	Pay in Jul
Maintenance	
Total	\$13,000

**Equipment Rental**

	\$/mo	Annual
Xerox Copiers	\$ 173.96	1,052.46
Copier overage		0.00
York Hill Repeater (\$450/qtr)		900.00
Paving & roadwork rentals (move to capital and road maint)		
Total		\$1,952

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FY 2026  
Proposed Expenditures

Acct. #	Recycling	FY 2024		FY 2025		Description	Manager	Inc / (Dec)	% Change	FY 2026			Final Adopted	Notes		
		Actuals	Budget	YTD @ 12/31/25	YTD %					Select Board 2/24/26	Inc / (Dec)	% Change			Budget Committee 2/17/26	Inc / (Dec)
<b>Personnel</b>																
4320-0120	Recycling Wages	40,784	44,300	41,444	93.55%	Transfer Station Staff (part time)	22,650	(21,650)	-48.87%	22,650	(21,650)	-48.87%	22,650	(21,650)	-48.87%	
4320-0150	FICA	3,120	3,390	3,182	93.88%	Moved to Fixed Assessments		(3,390)	-100%		(3,390)	-100%		(3,390)	-100%	
4320-0155	PFML Workers	-	230	55	23.74%	Moved to Fixed Assessments		(230)	-100%		(230)	-100%		(230)	-100%	
4320-0180	Compensation Safety Incentive	5,799	1,260	1,198	95.11%	Moved to Fixed Assessments		(1,260)	-100%		(1,260)	-100%		(1,260)	-100%	
4320-0185	Pay	-	78	152	195.28%	Annual incentive pay	-	(78)	-100%		(78)	-100%		(78)	-100%	Paid in December
<b>Subtotal Personnel</b>		<b>49,702</b>	<b>49,258</b>	<b>46,032</b>	<b>93.45%</b>		<b>22,650</b>	<b>(26,608)</b>	<b>-54.02%</b>	<b>22,650</b>	<b>(26,608)</b>	<b>-54.02%</b>	<b>22,650</b>	<b>(26,608)</b>	<b>-54.02%</b>	-
<b>Operations</b>																
4320-1010	Office Supplies Facility Maint	93	50	98	195.76%	General office supplies	50	-	0%	50	-	0%	50	-	0%	
4320-1030	Supplies	784	-	-	0.00%	Transfer station maintenance	-	-	0%	-	-	0%	-	-	0%	Move to 4230-2035
4320-1035	Motor Fuel	1,689	800	771	96.33%	Diesel and Unleaded	400	(400)	-50.00%	400	(400)	-50.00%	400	(400)	-50.00%	
4320-1541	Electricity	1,061	1,500	1,076	71.70%	Electricity bills	600	(900)	-60.00%	600	(900)	-60.00%	600	(900)	-60.00%	Based on 3 yr avg kWh, Standard Offer price
4320-1542	Heat	1,521	1,400	1,680	120.01%	Heating fuel	700	(700)	-50.00%	700	(700)	-50.00%	700	(700)	-50.00%	Based on 4yr avg use, Fabian Contract
4320-2015	Vehicle Repair & Maint	1,664	1,500	55	3.67%	Sweeper, Skid Steer facility maintenance & maint supplies	100	(1,400)	-93.33%	100	(1,400)	-93.33%	100	(1,400)	-93.33%	Based on 4-yr expenditure data
4320-2035	Facility Maint Equipment Repair & Maint	-	800	789	98.65%	Misc equipment maintenance	375	(425)	-53.13%	375	(425)	-53.13%	375	(425)	-53.13%	Move from 4230-1030. Based on 4-yr expense data
4320-2040	License/Fee Other Contractual	650	500	-	0.00%	Storage facility license	-	(500)	-100%	-	(500)	-100%	-	(500)	-100%	Based on 4-yr expenditure data
4320-3015	License/Fee Other Contractual	379	400	395	98.75%	Recycling, Landfill Fees inc	200	(200)	-50.00%	200	(200)	-50.00%	200	(200)	-50.00%	Based on 4-yr cost trend - has been in contract svc act
4320-3050	Services	122,335	133,700	152,124	113.78%	hauling & tipping	61,600	(72,100)	-53.93%	61,600	(72,100)	-53.93%	61,600	(72,100)	-53.93%	Based on 4-yr expenditure data.
4320-3072	Hazardous Waste	-	1,000	1,133	113.30%	AVCOG HHW program fees	500	(500)	-50.00%	500	(500)	-50.00%	500	(500)	-50.00%	Based on 4-yr cost trend - has been in contract svc act
<b>Subtotal Operations</b>		<b>130,177</b>	<b>141,650</b>	<b>158,121</b>	<b>111.63%</b>		<b>64,525</b>	<b>(77,125)</b>	<b>-54.45%</b>	<b>64,525</b>	<b>(77,125)</b>	<b>-54.45%</b>	<b>64,525</b>	<b>(77,125)</b>	<b>-54.45%</b>	-
<b>Capital Outlay (see Capital Reserves Tab)</b>																
35XX		1,518	15,000	13,889	92.59%	See Capital Reserves	-	(15,000)	-100%	-	(15,000)	-100%	-	(15,000)	-100%	No capital in interim budget
<b>TOTAL</b>		<b>181,398</b>	<b>205,908</b>	<b>218,042</b>	<b>105.89%</b>		<b>87,175</b>	<b>(118,733)</b>	<b>-57.66%</b>	<b>87,175</b>	<b>(118,733)</b>	<b>-57.66%</b>	<b>87,175</b>	<b>(118,733)</b>	<b>-57.66%</b>	-
Payroll		49,702	49,258	46,032	93.45%		22,650	(26,608)	-54.02%	22,650	(26,608)	-54.02%	22,650	(26,608)	-54.02%	-
Operating Costs		130,177	141,650	158,121	111.63%		64,525	(77,125)	-54.45%	64,525	(77,125)	-54.45%	64,525	(77,125)	-54.45%	-
Capital		1,518	15,000	13,889	92.59%		-	(15,000)	-100.00%	-	(15,000)	-100.00%	-	(15,000)	-100.00%	-

Updated 2/24/2026

FY 2026  
Proposed Expenditures

Acct. # 4320	Recycling	FY 2024		FY 2025		FY 2026							Notes	
		Actuals	Budget	YTD @ 12/31/25	YTD %	Description	Manager	Inc / (Dec)	% Change	Select Board 2/24/26	Inc / (Dec)	% Change		Budget Committee 2/17/26

Computation Tables:

**Motor Vehicle Fuel**

**Ultra low sulphur diesel**

2022 Gal	2023 Gal	2024 Gal	2025 Gal	Avg/yr	\$/Gal.	Estimate	
		206	163	195	188.15	\$3.86	\$363

**#2 Fuel Oil (used in place of diesel)**

2022 Gal	2023 Gal	2024 Gal	2025 Gal	Avg/yr	\$/Gal.	Estimate	
		0	160	0.00	53.33	2.60	\$69
							\$432

**Heat - Propane**

2022 Gal	2023 Gal	2024 Gal	2025 Gal	Avg/yr	\$/Gal.	Estimate	
	631	597	683	681	647.97	1.40	\$725

**Electricity**

kWh/mo	\$/kWh	Delivery Ch.	Service Ct	Annual Cost
233.00	0.127	\$ 0.100	46.330	\$600

**Contractual Services**

Container rer \$154/mo	924.00	Archies 5% inc
Hauling \$140/container - 115	9,315.00	Archies 5% inc
Tipping Waste Mgmt	30,420.89	5% inc
Recycling \$10k/quarter	20,000.00	
Tire Recycling	900.00	
Chipping/Brush	0.00	Wait for July budget
Fire Extinguisher Insp	Due Aug	
Cushion		
Total	\$61,560	

FY 2026  
Proposed Expenditures

Acct. # 4510	Parks & Recreation	FY 2024	FY 2025		Description	Manager	FY 2026			Final Adopted	Notes			
		Actuals	Budget	YTD @ 12/31/25			YTD %	Select Board 2/24/26	Inc / (Dec)			% Change	Budget Committee 2/17/26	Inc / (Dec)
<b>Personnel</b>														
4510-0110	Parks Salaries	65,821	65,000	65,988	101.52%	P&R Director	33,130	33,130	(31,870)	-49.03%	33,130	(31,870)	-49.03%	
4510-0120	Parks Wages	-	22,200	22,282	100.37%	FT custodian/park maint - split with Community Ctr	11,540	11,540	(10,660)	-48.02%	11,540	(10,660)	-48.02%	
4510-0125	Parks Overtime	2,900	900	204	22.67%	Overtime for maint staff (if needed)	450	450	(450)	-50.00%	450	(450)	-50.00%	
4510-0130	Parks Part time	63,188	99,500	73,610	73.98%	Seasonal maint, senior & community progr staff	17,600	17,600	(81,900)	-82.31%	17,600	(81,900)	-82.31%	
4510-0140	Vehicle Stipend	1,566	2,270	2,094	92.25%	Annual vehicle stipend for Director & Custodian	1,140	1,140	(1,130)	-49.78%	1,140	(1,130)	-49.78%	
4510-0150	FICA	10,166	14,600	12,273	84.06%	Moved to Fixed Assessments			(14,600)	-100%		(14,600)	-100%	
4510-0155	PFML	-	960	154	16.03%	Moved to Fixed Assessments			(960)	-100%		(960)	-100%	
4510-0160	Retirement	6,564	8,770	8,861	101.04%	Moved to Fixed Assessments			(8,770)	-100%		(8,770)	-100%	
4510-0170	Health Insurance Workers	17,557	25,950	26,872	103.55%	Moved to Fixed Assessments			(25,950)	-100%		(25,950)	-100%	
4510-0180	Compensation	4,539	2,920	2,787	95.46%	Moved to Fixed Assessments			(2,920)	-100%		(2,920)	-100%	
4510-0185	Incentive Pay	-	390	451	115.62%	Paid to PT employees for meeting safety metrics	-		(390)	-100%		(390)	-100%	Paid in December
<b>Subtotal Personnel</b>		<b>#####</b>	<b>243,460</b>	<b>215,577</b>	<b>88.55%</b>		<b>63,860</b>	<b>63,860</b>	<b>(179,600)</b>	<b>-73.77%</b>	<b>63,860</b>	<b>(179,600)</b>	<b>-73.77%</b>	<b>-</b>
<b>Operations</b>														
4510-0510	Training & Development	1,030	1,980	2,055	103.80%	First Aid/CPR, WSI, WFA, etc	380	380	(1,600)	-80.81%	380	(1,600)	-80.81%	
4510-0520	Dues	180	420	120	28.57%	Professional dues for NRPA and MRPA	90	90	(330)	-78.57%	90	(330)	-78.57%	MRPA only
4510-0525	Clothing & Apparel	1,728	2,500	2,247	89.87%	Program jerseys, staff apparel, recognition	1,250	1,250	(1,250)	-50.00%	1,250	(1,250)	-50.00%	
4510-1010	Office Supplies	514	1,000	1,463	146.27%	General Office Supplies	575	575	(425)	-42.50%	575	(425)	-42.50%	Toner cost increases
4510-1015	Postage	33	50	43	86.24%	Postage and shipping	40	40	(10)	-20.00%	40	(10)	-20.00%	
4510-1020	Maint Supplies	70			0.00%		-		-	100%		-	100%	Move to Park Maint
4510-1035	Motor Fuel	1,676	1,580	1,315	83.23%	Unleaded fuel	740	740	(840)	-53.16%	740	(840)	-53.16%	4yr avg use and 2025 avg price/gal
4510-1055	Program Supplies	16,544	15,000	15,502	103.35%	Only non-fee programs (senior & community)	1,500	1,500	(13,500)	-90.00%	1,500	(13,500)	-90.00%	Move majority to Rec Progs Spec Revenue account
4510-1510	Telephone	1,107	1,370	1,652	120.56%	Long distance, wireless, phone stipends	510	510	(860)	-62.77%	270	(1,100)	-80.29%	Landlines to FA. Added Hippach wifi back in 2/23

FY 2026  
Proposed Expenditures

Acct. # 4510	Parks & Recreation	FY 2024	FY 2025		Description	Manager	FY 2026			Final Adopted	Notes				
		Actuals	Budget	YTD @ 12/31/25			YTD %	Select Board 2/24/26	Inc / (Dec)			% Change	Budget Committee 2/17/26	Inc / (Dec)	% Change
4510-1541	Electricity	5,010	5,840	9,048	154.93%	4,690	4,690	(1,150)	-19.69%	4,690	(1,150)	-19.69%		CMP increases-35% service fee, 17% delivery	
4510-1543	Water	1,032	1,650	1,327	80.42%	560	560	(1,090)	-66.06%	560	(1,090)	-66.06%		FWD 1.5% increase - march & june payments	
4510-2010	Park Maintenance Vehicle &	11,293	15,000	12,196	81.31%	6,500	6,500	(8,500)	-56.67%	6,500	(8,500)	-56.67%		Based on 4-yr average	
4510-2015	Equipment Repair	2,611	2,800	2,055	73.39%	1,000	1,000	(1,800)	-64.29%	1,000	(1,800)	-64.29%			
4510-2025	Office Equipment	-	500	-	0.00%	200	200	(300)	-60.00%	200	(300)	-60.00%			
4510-2030	Equipment Rental	-	-	-	0.00%	1,030	1,030	1,030	100%	1,030	1,030	100%		New in 2026	
4510-2050	Contingency	-	150	-	0.00%			(150)	-100%		(150)	-100%		None in interim budget	
4510-3010	Legal and Advertising	606	1,500	572	38.11%	300	300	(1,200)	-80.00%	300	(1,200)	-80.00%			
4510-3020	IT Support	-	1,875	30	0.00%	500	500	(1,375)	-73.33%	500	(1,375)	-73.33%		Need to update WI-FI in Comm. Ctr	
4510-3025	Application Software	-	5,020	200	3.98%	-	-	(5,020)	-100%		(5,020)	-100%		Move all but MyRec to Fixed Assessment. Due in Sept	
4510-3050	Other Contractual Services	2,610	3,480	1,202	34.53%	2,300	2,300	(1,180)	-33.91%	2,150	(1,330)	-38.22%		Add'l portapots-Hippach and Philbrick. MyRec fee inc 2/23	
<b>Subtotal Operations</b>		<b>46,043</b>	<b>61,715</b>	<b>51,026</b>	<b>82.68%</b>	<b>22,165</b>	<b>22,165</b>	<b>(39,550)</b>	<b>-64.08%</b>	<b>21,775</b>	<b>(39,940)</b>	<b>-64.72%</b>	<b>-</b>		
<b>Capital Outlay (see Capital Reserves Tab)</b>															
35XX		12,516	22,000	(328,475)	-1493.07%	See Capital Reserves	-	-	(22,000)	-100%	-	(22,000)	-100%	-	No capital in interim budget
<b>TOTAL</b>		<b>230,861</b>	<b>327,175</b>	<b>(61,872)</b>	<b>-18.91%</b>		<b>86,025</b>	<b>86,025</b>	<b>(241,150)</b>	<b>-73.71%</b>	<b>85,635</b>	<b>(241,540)</b>	<b>-73.83%</b>	<b>-</b>	
Payroll		172,302	243,460	215,577	88.55%	63,860	63,860	(179,600)	-73.77%	63,860	(179,600)	-73.77%	-		
Operating Costs		46,043	61,715	51,026	82.68%	22,165	22,165	(39,550)	-64.08%	21,775	(39,940)	-64.72%	-		
Capital		12,516	22,000	(328,475)	-1493.07%	-	-	(22,000)	-100.00%	-	(22,000)	-100.00%	-		

Updated 2/24/2026

## FY 2026 Proposed Expenditures

Acct. # 4510	Parks & Recreation	FY 2024	FY 2025		Description	Manager	FY 2026			Final Adopted	Notes
		Actuals	Budget	YTD @ 12/31/25			YTD %	Select Board 2/24/26	Inc / (Dec)		

**Computation Tables:**

**Motor Fuel - Unleaded**

FY2022	FY2023	FY2024	FY2025	Avg/yr	\$/Gal	Estimate
618	550	620	634.00	605.48	2.42	\$733

**Electricity**

Acct	kWh/mo	\$/kWh	Delivery	CI	Service Ch	6-month cost
Park St	140.78	0.127	\$ 0.100		46.380	470.00
Temple Rd	63.13	0.127	\$ 0.100		46.380	360.00
High St	11.76	0.127	\$ 0.100		46.380	295.00
Intervale092	235.62	0.127	\$ 0.250		54.310	860.00
Intervale092	356.66	0.127	\$ 0.080			440.00
Intervale308	925.00	0.127	\$ 0.100		46.380	1,540.00
Intervale498	30.71	0.127	\$ 0.100		46.380	320.00
Prescott	90.37	0.127	\$ 0.100		46.380	400.00
<b>Total</b>						<b>\$4,685</b>

Peak 66%  
Off Peak 34%

**Telephone # lines**

	Monthly	Annual
Cell phones	0	42.80
Ph Stipends From salaries tab		\$ 270.00
Mi-Fi at Hippach	39.73	\$ 238.38
		\$ -
		\$ -
		\$ -
<b>Total</b>		<b>\$508</b>

**Training & Development (inc out of town travel costs)**

WSI classes/First Aid/CPR	550.00
MRPA Conference	Forgo this year for WFA
Misc MMA or association trainings	100.00
WFA	400.00
CPRE Exam	Eligible FY28
Alfond Reimbursement	-475.00
<b>Total</b>	<b>\$575</b>

**Application Software**

MyRec Software	Due Sept
Dell - Office 365	Move to FA
Barracuda-3 yr paid in 2024	Move to FA
MSDS Online	Move to FA
Power DMS (18 seats)	Move to FA
<b>Total</b>	<b>\$0</b>

**Contractual Services**

Dumpster Rental - Hippach (April -Jun)	441.00	Assumes 5% increase
Port-a-potty Rental - Hippach and Philbrick	1,200.00	
MyRec transaction fees	\$58.85/mo	353.10
<b>Medical Exams</b>	<b>300.00</b>	
<b>Total</b>	<b>\$2,294</b>	

**Dues**

MRPA	\$60 x 1.5 FTE	90.00	Move half Charity and all Michelle to Community Center
NRPA	Due in fall?		
Set aside for other staff			
<b>Total</b>		<b>\$90</b>	

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FY 2026  
Proposed Expenditures

Acct. # 4520	Community Center	FY 2024	FY 2025			Description	Manager	FY 2026			Final Adopted	Notes		
		Actuals	Budget	YTD @ 12/31/25	YTD %			Select Board 2/24/26	Inc / (Dec)	% Change			Budget Committee 2/17/26	Inc / (Dec)
<b>Personnel</b>														
4520-0120	Comm Ctr Wages	92,993	72,200	69,432	96%	FT Asst Director, Custodian	37,250	37,250	(34,950)	-48.41%	37,250	(34,950)	-48.41%	
4520-0125	Comm Ctr Overtime	4,710	3,684	2,966	80.52%	Overtime for FT staff rental supv, vac/sick coverage for FT staff	1,828	1,828	(1,856)	-50.38%	1,828	(1,856)	-50.38%	
4520-0130	Comm Ctr Part time	13,364	20,177	10,550	52.29%	Annual veh stipend -Asst Dir, Custodian	10,464	10,464	(9,713)	-48.14%	10,464	(9,713)	-48.14%	
4520-0140	Vehicle Stipend	660	540	540	100.00%		270	270	(270)	-50.00%	270	(270)	-50.00%	
4520-0150	FICA	8,322	7,440	6,654	89.44%	Moved to Fixed Assessments			(7,440)	-100%		(7,440)	-100%	
4520-0155	PFML	-	490	102	20.92%	Moved to Fixed Assessments			(490)	-100%		(490)	-100%	
4520-0160	Retirement	9,651	7,630	7,812	102.39%	Moved to Fixed Assessments			(7,630)	-100%		(7,630)	-100%	
4520-0170	Health Insurance Workers	29,046	31,010	14,265	46.00%	Moved to Fixed Assessments			(31,010)	-100%		(31,010)	-100%	
4520-0180	Compensation	4,426	2,210	2,109	95.41%	Moved to Fixed Assessments			(2,210)	-100%		(2,210)	-100%	
4520-0185	Incentive Pay	51	91	-	0.00%	Paid to PT employees for meeting safety metrics	-		(91)	-100%		(91)	-100%	Due in December
<b>Subtotal Personnel</b>		<b>163,224</b>	<b>145,472</b>	<b>114,431</b>	<b>78.66%</b>		<b>49,812</b>	<b>49,812</b>	<b>(95,660)</b>	<b>-65.76%</b>	<b>49,812</b>	<b>(95,660)</b>	<b>-65.76%</b>	<b>-</b>
<b>Operations</b>														
4520-0510	Training & Development	-	200	200	100.00%	Conferences & Trainings MRPA - Dowd and 1/2 Sargood	350	350	150	75.00%	350	150	75.00%	Spring conference - split lodging with director
4520-0520	Dues	-	-	-	0.00%		90	90	90	100.00%	90	90	100.0%	Move Dowd and 1/2 Sargood from Parks
4520-1020	Other Supplies	251	450	786	174.73%	First aid supplies	785	785	335	74.44%	785	335	74.44%	Need to replace expired AED pads
4520-1040	Tools & Equipment	209	-	-	0.00%	Miscellaneous tools	-	-	-	0%	-	-	0%	Move into building maint
4520-1510	Telephone	660	540	555	102.78%	Cell phone stipends Community Center and Gym	270	270	(270)	-50.00%	270	(270)	-50.00%	
4520-1541	Electricity	6,894	6,390	10,757	168.33%		3,525	3,525	(2,865)	-44.84%	3,525	(2,865)	-44.84%	Ampion. CMP inc - 17% delivery, 35% fees
4520-1542	Heat	16,113	12,750	15,189	119.13%	#2 Fuel Oil, Propane Community Center Water service	8,370	8,370	(4,380)	-34.35%	8,370	(4,380)	-34.35%	Switched to all propane in Dec 2025
4520-1543	Water	329	365	485	132.77%		250	250	(115)	-31.51%	250	(115)	-31.51%	1.5% FWD increase for 2026
4520-1544	Waste Removal Building	627	660	340	51.50%	Trash disposal electrical maint, all building supp.	140	140	(520)	-78.79%	140	(520)	-78.79%	March only. 5% inc
4520-2035	Maintenance Application	8,735	9,500	8,694	91.51%		6,000	6,000	(3,500)	-36.84%	6,000	(3,500)	-36.84%	Painting and patching needed
4520-3025	Software	3,990	-	-	0.00%	MyRec Software	-	-	-	0.00%	-	-	0%	Move to Parks - admin cost

FY 2026  
Proposed Expenditures

Acct. # 4520	Community Center	FY 2024	FY 2025		Description	Manager	FY 2026			Budget Committee 2/17/26	Inc / (Dec)	% Change	Final Adopted	Notes
		Actuals	Budget	YTD @ 12/31/25			YTD %	Select Board 2/24/26	Inc / (Dec)					
	Other Contractual													
	4520-3050 Services	1,677	1,830	2,222	121.41%	Alarm system monitoring & maint, piano tuning	1,280	1,280	(550)	-30.05%	1,280	(550)	-30.05%	Security monitoring contract increase
	<b>Subtotal Operations</b>	<b>39,486</b>	<b>32,685</b>	<b>39,227</b>	<b>120.01%</b>		<b>21,060</b>	<b>21,060</b>	<b>(11,625)</b>	<b>-35.57%</b>	<b>21,060</b>	<b>(11,625)</b>	<b>-35.57%</b>	-
<b>Capital Outlay (see Capital Reserves Tab)</b>														
	35XX	9,694	26,000	10,371	39.89%	See Capital Reserves	-	-	(26,000)	-100%	-	(26,000)	-100%	No capital in interim budget
	<b>TOTAL</b>	<b>212,404</b>	<b>204,157</b>	<b>164,028</b>	80.34%		<b>70,872</b>	<b>70,872</b>	<b>(133,285)</b>	<b>-65.29%</b>	<b>70,872</b>	<b>(133,285)</b>	<b>-65.29%</b>	-
	Payroll	163,224	145,472	114,431	78.66%		49,812	49,812	(95,660)	-65.76%	49,812	(95,660)	-65.76%	-
	Operating Costs	39,486	32,685	39,227	120.01%		21,060	21,060	(11,625)	-35.57%	21,060	(11,625)	-35.57%	-
	Capital	9,694	26,000	10,371	39.89%		-	-	(26,000)	-100.00%	-	(26,000)	-100%	-

Updated 2/24/2026

## FY 2026 Proposed Expenditures

Acct. # 4520	Community Center	FY 2024	FY 2025			Description	Manager	FY 2026			Final Adopted	Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %			Select Board 2/24/26	Inc / (Dec)	% Change		

**Computation Tables:**

**Heating Fuel**

**#2 Fuel Oil**

FY2022	FY2023	FY2024	FY2025	Avg/yr	\$/Gal	Estimate	
4,170	5,720	4,532	4,863	4,821.1	2.60	\$0.00	Convert #2 fuel use - 1.5 gal propane to 1 gal #2 fuel

**Propane**

FY2022	FY2023	FY2024	FY2025	Avg/yr	\$/Gal	Estimate	
219	207	186	348	246.9	1.40	\$8,369.96	Assume 80% used in Jan to March
						\$8,370	

**Electricity**

kWh/mo	\$/kWh	Delivery Ch	Service Ch	Annual Cost
3,040.29	0.178		46.380	\$3,525

**Telephone # lines**

	Monthly	Annual
Cell phones	0	42.88
Phone stipe From salaries tab		\$ 270
		\$ -
<b>Total</b>		\$270

**Training & Development (inc out of town travel costs)**

WFA	400.00
MRPA Conference	Forgo this year for WFA
Misc trainings	200.00
Alfond Reimbursement	-250.00
<b>Total</b>	\$350

**Dues**

MRPA	\$60 x 1.5 FTE	90.00
<b>Total</b>		\$90

**Contractual Services**

Seacoast Security	778.26	9% increase in July of 2025
Piano Tuning	200.00	
Medical exams		
Misc		
Security cameras	300.00	
<b>Total</b>		\$1,278

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## FY 2026 Proposed Expenditures

Acct. # 47XX	Debt Service	FY 2024	FY 2025			Description	FY 2026							
		Actuals	Budget	YTD @ 12/31/25	YTD %		Manager	Inc / (Dec)	Inc / (Dec)	Select Board 2/24/26	Budget Committee 2/17/26	Final Adopted	Notes	
4715-4010	Fire Truck Principal	50,000	50,000	-	0.00%	2019 GO Bond		(50,000)	-100%					Due in Dec
4715-4030	Fire Truck Interest	5,706	4,800	-	0.00%			(4,800)	-100%					Due in Dec
4720-4010	PD Building Principal	32,667	32,667	32,667	100.00%	2011 GO Bond	32,667	-	0%	32,667	32,667			Rem bal @ 1/1/26 \$32,667
4720-4030	PD Building Interest	4,635	3,100	3,079	99.32%		1,600	(1,500)	-48%	1,600	1,600			Due in May
47XX-4010	Community Ctr Principal	-	-	-	0.00%	2025 GO Bond		-	0%					Due in Nov
47XX-4030	Community Ctr Interest	-	-	-	0.00%		15,707	15,707	100%	15,707	15,707			1st interest pmt due 5/2026
<b>TOTAL</b>		<b>93,008</b>	<b>90,567</b>	<b>35,746</b>	<b>39.47%</b>		<b>49,974</b>	<b>(40,593)</b>	<b>-44.82%</b>	<b>49,974</b>	<b>49,974</b>			-

Updated: 2/24/2026

FY 2026  
Proposed Expenditures

Debt Payment Schedule

Fiscal Year	Police Station 2011 Bond \$457,333 15 Yr	Police Station Interest 4.7%	Salt Shed \$450,000 in 2028	Fire Truck 2019 Bond \$500,000 10 Yr	Fire Truck Interest 1.9%	Ladder Truck (expected delivery 2031)	Community Center \$800,000 2025	Community Center Interest 4.4293%	Total Debt Appropriation	Total Debt	Increase/ Decrease
2026	32,667	1,535						15,707	\$ 49,909	\$ 1,032,667	\$ (82,667)
2027				50,000	3,800		26,667	31,939	\$ 112,406	\$ 1,000,000	(\$32,667)
2028			45,000	50,000	2,850		26,667	31,209	\$ 155,725	\$ 1,373,333	\$373,333
2029			45,000	50,000	1,900		26,667	30,498	\$ 154,065	\$ 1,251,667	(\$121,667)
2030			45,000	50,000	950		26,667	29,787	\$ 152,404	\$ 1,130,000	(\$121,667)
2031			45,000				26,667	29,071	\$ 100,738	\$ 2,133,333	\$1,003,333
2032			45,000			75,000	26,667	28,343	\$ 175,010	\$ 2,061,667	(\$71,667)
2033			45,000			75,000	26,667	27,582	\$ 174,249	\$ 1,915,000	(\$146,667)
2034			45,000			75,000	26,667	26,785	\$ 173,451	\$ 1,768,333	(\$146,667)
2035			45,000			75,000	26,667	25,954	\$ 172,621	\$ 1,621,667	(\$146,667)
2036			45,000			75,000	26,667	25,083	\$ 171,750	\$ 1,475,000	(\$146,667)
2037			45,000			75,000	26,667	24,155	\$ 170,822	\$ 1,328,333	(\$146,667)
2038						75,000	26,667	23,161	\$ 124,827	\$ 1,181,667	(\$146,667)
2039						75,000	26,667	22,115	\$ 123,782	\$ 1,080,000	(\$101,667)
2040						75,000	26,667	21,024	\$ 122,691	\$ 978,333	(\$101,667)
2041						75,000	26,667	19,891	\$ 121,558	\$ 876,667	(\$101,667)
2042						75,000	26,667	18,723	\$ 120,389	\$ 775,000	(\$101,667)
2043						75,000	26,667	17,523	\$ 119,190	\$ 673,333	(\$101,667)
2044						75,000	26,667	16,301	\$ 117,967	\$ 571,667	(\$101,667)
2045						75,000	26,667	15,058	\$ 116,725	\$ 470,000	(\$101,667)
2046						75,000	26,667	13,797	\$ 115,464	\$ 368,333	(\$101,667)
2047							26,667	12,517	\$ 39,183	\$ 266,667	(\$101,667)
2048							26,667	11,221	\$ 37,887	\$ 240,000	(\$26,667)
2049							26,667	9,916	\$ 36,583	\$ 213,333	(\$26,667)
2050							26,667	8,605	\$ 35,271	\$ 186,667	(\$26,667)
2051							26,667	7,287	\$ 33,954	\$ 160,000	(\$26,667)
2052							26,667	5,967	\$ 32,634	\$ 133,334	(\$26,667)
2053							26,667	4,645	\$ 31,312	\$ 106,667	(\$26,667)
2054							26,667	3,321	\$ 29,988	\$ 80,000	(\$26,667)
2055							26,667	1,994	\$ 28,661	\$ 53,334	(\$26,667)
2056							26,667	665	\$ 27,332	\$ 26,667	(\$26,667)
2057									\$ -	\$ 0	(\$26,667)

FY2026  
Proposed Expenditures

Acct. #	Contracts/Public Services	FY 2024	FY 2025			Description	FY 2026							Notes		
		Actuals	Budget	YTD @ 12/31/25	YTD %		Org Request	Manager	Select Board 2/24/26	Inc / (Dec)	% Change	Budget Committee 2/17/26	Inc / (Dec)		% Change	Final Adopted
4905-3050	Franklin County Animal Shelter	18,221	22,776	22,776	100.00%	Statutory requirement for Animal Control - intake of strays				(22,776)	-100%		(22,776)	-100%		Due in Dec
4910-3050	Farmington Library	271,750	299,270	299,270	100.00%	Town assessment to support library operations	153,215	153,215	153,215	(146,055)	-48.80%	153,215	(146,055)	-48.80%		See FPL Detail
4944-2010	Gay Cemetery	1,000	1,000	1,000	100.00%	Town assessment to support Gay Cemetery perpetual care	1,000	1,000	1,000	-	0.00%	1,000	-	0.00%		Due in May
<b>TOTAL</b>		<b>290,971</b>	<b>323,046</b>	<b>323,046</b>	<b>100.00%</b>		<b>154,215</b>	<b>154,215</b>	<b>154,215</b>	<b>(168,831)</b>	<b>-52.26%</b>	<b>154,215</b>	<b>(168,831)</b>	<b>-52.26%</b>	<b>-</b>	

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**FARMINGTON PUBLIC LIBRARY  
FY2026 BUDGET DETAIL**

	<b>Budget 2025</b>	<b>6 Month</b>
		Jan26-June26
<b>Physical Plant</b>		
Electricity	8,500	3,750
Water	271	140
Sewer	240	120
Telephone	1,284	642
eFax	228	114
Fuel Oil	8,000	4,000
Cleaning	3,600	1,650
Trash Disposal	432	240
Maine Fire & Safety	400	150
Elevator	740	0
Bldg Maintenance/Repairs	5,000	2,500
Snow Removal	1,200	1,000
Building Insurance	6,378	3,256
<b>Total</b>	<b>36,273</b>	<b>17,562</b>
<b>Contractural</b>		
Van Delivery	0	0
Mechanical Services	1,942	1,300
Elevator Contract	4,019	2,140
Landscaping	100	500
Fire/Safety Contract	1,200	600
Photocopier	4,500	2,000
Overdrive Download Library	700	700
Apollo	2,860	0
<b>Total</b>	<b>15,321</b>	<b>7,240</b>
<b>Supplies</b>		
Library Supplies	1,700	800
Programming	500	200
Children's Programming	300	150
Children's Room Supplies	300	150
Building Supplies	1,700	800
Postage	1,600	750
Cafe	250	100
Fundraising Expense	150	0
Printing	100	0
<b>Total</b>	<b>6,600</b>	<b>2,950</b>
<b>Materials</b>		
Books (general collection)	12,000	6,000
Large print books	3,000	1,500
Children's books	4,200	2,100
Periodicals	2,000	1,000
Audiobooks	1,000	500
Hoopla	9,000	4,500
Kanopy	1,800	1,000
DVDs	1,000	500
Fees	150	50
<b>Total</b>	<b>34,150</b>	<b>17,150</b>
<b>Professional</b>		
Community Engagement	300	55
Dues/Memberships	290	210
Staff Training	900	1,000
Travel	300	200
Board Insurance	1,350	1,390
Audit	0	0
<b>Total</b>	<b>2,840</b>	<b>2855</b>

**FARMINGTON PUBLIC LIBRARY  
FY2026 BUDGET DETAIL**

<b>Technology</b>		
Computer Replacement	750	0
Computer Support	500	0
Computer Supplies	800	200
<b>Total</b>	<b>2,050</b>	<b>200</b>
<b>Accounting</b>		
Accountant	835	0
Bookkeeper	3,540	1,740
Payroll Fees	1,236	618
<b>Total</b>	<b>5,611</b>	<b>2358</b>
<b>Operations Total</b>	<b>102,845</b>	<b>50,315</b>
<b>Personnel</b>		
Gross Wages	221,370	113,000
Cost of wages	21,030	10,750
IRA Contributions	6,050	3,200
Health Insurance	25,500	12,500
MEMIC	1,000	0
Fees (Includes bank service charges)		
<b>Personnel Total</b>	<b>274,950</b>	<b>139,450</b>
<b>TOTAL BUDGET</b>		
	<b>377,795</b>	<b>189,765</b>
<b>Income</b>		
Town Appropriation	299,270	153,215
Endowment Operating Funds	34,492	17,416
Endowment Materials Funds	16,988	8,579
Circulation Income	12,000	6,000
Cafe	250	100
Employee Health Contributions	1,800	455
Staff Support Fund	0	0
Donations	4,000	2,000
Fundraising	4,000	2,000
Grants	5,000	0
Other (includes bank interest)		
<b>Total</b>	<b>377,800</b>	<b>189,765</b>

FY 2026  
Proposed Expenditures

Acct. # 49XX	Outside Organizations	FY 2024	FY 2025			Description	Manager	FY 2026			Final Adopted	Notes		
		Actuals	Budget	YTD @ 12/31/25	YTD %			Select Board 2/24/26	Inc / (Dec)	% Change			Budget Committee 2/17/26	Inc / (Dec)
4942-5101	Municipal Snowmobile Grant	8,510	12,700	7,729	60.86%	64% Return all of state reimb to snow clubs	7,680	7,680.00	(5,020)	-39.53%	7,680.00	(5,020)	-39.53%	Didn't split budget in 2025
4943-5101	Shiretown Riders	5,731	-	4,347	100.00%	36% Return all of state reimb to snow clubs	4,320	4,320	4,320	0.00%	4,320	4,320	0.00%	Same amount as revenue - 4110-1123
<b>TOTAL</b>		<b>14,240</b>	<b>12,700</b>	<b>12,077</b>	<b>100.00%</b>		<b>12,000</b>	<b>12,000</b>	<b>(700)</b>	<b>-5.51%</b>	<b>12,000</b>	<b>(700)</b>	<b>-5.51%</b>	-

Updated 2/24/2026

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## FY 2026 Proposed Expenditures

Acct. #8001	General Assistance	FY 2024	FY 2025		FY 2026								Notes		
		Actuals	Budget	YTD @ 12/31/25	YTD %	Description	Manager	Select Board 2/24/26	Inc / (Dec)	% Change	Budget Committee 2/17/26	Inc / (Dec)		% Change	Final Adopted
8001-0510	Education	412	210	383	182.14%	MWDA classes	170	170	(40)	-19.05%	170	(40)	-19.05%		Spring training
8001-0520	Dues	120	120	120	100.00%	MWDA Dues-Gensel, Dunham, Giusti	120	120	-	0.00%	120	-	0.00%		Due in May
8001-1020	Supplies	52	75	87	115.81%	General supplies to provide GA services	35	35	(40)	-53.33%	35	(40)	-53.33%		mailing supplies, forms
8001-1510	Telephone	513	520	514	98.90%	Cell phone for General Assistance Coordinator	260	260	(260)	-50.00%	260	(260)	-50.00%		
8001-9999	General Assistance	34,868	35,000	12,342	35.26%	Food, housing, clothing, heat, electric and other basic needs. 70% reimbursement by State	10,000	10,000	(25,000)	-71.43%	10,000	(25,000)	-71.43%		
<b>TOTAL</b>		<b>35,965</b>	<b>35,925</b>	<b>13,446</b>	<b>37.43%</b>		<b>10,585</b>	<b>10,585</b>	<b>(25,340)</b>	<b>-70.54%</b>	<b>10,585</b>	<b>(25,340)</b>	<b>-70.54%</b>	<b>-</b>	

Updated 2/24/2026

**Computation Tables:**

Telephone # lines	Monthly	Annual
Cell phones	1	42.80
		\$ 256.80
		\$ -
<b>Total</b>		<b>\$257</b>

Training & Development (inc out of town travel costs)	
Misc	50.00
Spring train 1 per yr x 3 people @ \$93 ea	279.00
Alfond Reimb	-164.50
<b>Total</b>	<b>\$165</b>

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FY 2026  
Proposed Expenditures

Acct. #	Fixed Assessments	FY 2024		FY 2025		Description	Manager	FY 2026					Final Adopted	Notes	
		Actuals	Budget	YTD @ 12/31/25	YTD %			Select Board 2/24/26	Inc / (Dec)	% Change	Budget Committee* 2/17/26	Inc / (Dec)			% Change
7001-3050	Education	5,152,812	5,384,060	5,384,060	100.00%	Assessment from school district	2,750,118	2,750,118	(2,633,942)	-48.92%	N/A	N/A	N/A		
9010-3010	County Tax	1,024,182	1,137,408	1,138,994	100.14%	Franklin County Tax Assessment	603,123	603,123	(534,285)	-46.97%	N/A	N/A	N/A		
9030-3050	Insurance	138,019	181,255	148,563	81.96%	P&C, General Liability, Unemployment, MetLife	97,600	97,600	(83,655)	-46.15%	97,600	(83,655)	-46.15%		19% year over year increase since 2022.
9090-0150	FICA	265,905	281,170	266,621	94.83%	FICA and Medicare - 7.65% of payroll	141,600	138,235	(142,935)	-50.84%	138,235	(142,935)	-50.84%		Consolidate payroll taxes (except sewer)
9090-0155	PFML	-	14,560	4,097	28.14%	PFML - two months only	2,000	2,000	(12,560)	-86.26%	2,000	(12,560)	-86.26%		Consolidate payroll taxes (except sewer)
9090-0160	Retirement	302,568	344,750	355,975	103.26%	MainePERS, ICMA	184,900	178,645	(166,105)	-48.18%	178,645	(166,105)	-48.18%		Consolidate town-wide expense (except sewer)
9090-0170	Health Insurance	572,504	685,341	617,472	90.10%	Health Insurance premiums and buyouts	364,100	351,100	(334,241)	-48.77%	351,100	(334,241)	-48.77%		Consolidate town-wide expense (except sewer)
9090-0180	Workers Comp	219,371	100,324	107,115	106.77%	MMA Risk Management - 60% of 2025 bill	54,680	54,680	(45,644)	-45.50%	54,680	(45,644)	-45.50%		Consolidate town-wide expense (except sewer)
9090-1510	Telephone	12,978	12,973	12,324	95.00%	Landline Phone Service	6,190	6,190	(6,783)	-52.29%	6,190	(6,783)	-52.29%		Consolidate town-wide expense (except sewer)
9090-3020	IT Network Management	10,061	33,788	9,946	29.44%	Expenet contract	6,550	6,550	(27,238)	-80.61%	6,550	(27,238)	-80.61%		Consolidate town-wide expense (except sewer)
9090-3025	Application Software	28,313	14,523	23,109	159.12%	Townwide Software- 365, PowerDMS, MSDS	11,300	11,300	(3,223)	-22.19%	11,300	(3,223)	-22.19%		Consolidate town-wide exp (exc sewer)
<b>TOTAL</b>		<b>6,315,012</b>	<b>6,702,723</b>	<b>6,671,617</b>	<b>99.54%</b>		<b>4,222,161</b>	<b>4,199,541</b>	<b>(2,503,182)</b>	<b>-37.35%</b>	<b>846,300</b>	<b>(5,856,423)</b>	<b>-87.37%</b>	<b>-</b>	

\*Doesn't vote on Sch or County

NOTE 2024 and 2025 totals do not include new consolidated accounts. Those totals are in the departments

Updated 2/24/2026

## FY 2026 Proposed Expenditures

### Computation Tables:

<b>County Tax</b>	
FY26 Assessment	1,206,246
Feb 1, 2025 Payment due	603,123
Est FY27 Assessment	
Est 9/1/26 pmt	
<b>2026 County Tax Total</b>	<b>603,123</b>

<b>SCHOOL</b>	
FY26 Assessment	5,500,235.50
Jan to June 2026	2,750,117.75
Est FY27 Assessment	
Est July to Dec 2026	
<b>2026 School Assessment</b>	<b>2,750,118</b>

<b>Telephone</b>	<b>Monthly</b>	<b>Annual</b>
Landline bills	1,030.41	\$ 6,182
		\$ -
	<b>Total</b>	<b>\$6,182</b>

<b>Insurance</b>	
Kyes renewal	161,382.41
40% payment in 2025	64,552.96
Remaining to be paid in 2026	96,829.45

Est insurance adds	0
Total Kyes	96,829.45
Metlife Life Insurance	750.00
Unemployment (MMA)	Credit for 2026
<b>2025 Insurance Total (est)</b>	<b>97,579</b>

<b>Application Software</b>	
Power DMS (95 of 99 seats)	6,799.15
Dell - Office 365 (Jan-May)-\$590.90/n	2,966.50
Dell - Office 365 (Jun)-\$620.45/mo	620.45
Barracuda-3 yr paid in 2024	0.00
MSDS Online - 5 @ \$166.50	832.50
Bitdefender - 2 yr paid in 2025	0.00
<b>Total</b>	<b>\$11,219</b>

Pd increase in May - add \$12 to formula  
Est 5% increase

# Town of Farmington FY 2026 Budget



## Capital

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# FY 2026 Proposed Expenditures

Account	Transfers to Cap Reserves	FY 2025 Beginning Balance					Description	Manager	FY 2026			Final Adopted	NOTES			
		FY 2024 Actuals	FY 2024 Ending Balance	FY 2025 Appropriations	FY2025 Expended as of 12/31/25	FY 2025 Remaining Balance			Select Board 2/24/26	Inc / (Dec)	% Change			Budget Committee 2/17/26	Inc / (Dec)	% Change
<b>Administration</b>													<b>Administration</b>			
3103-3525	Admin Computer	689	1,454	700	330	1,824	Savings for Computer Replacements			(700)	-100.0%		(700)	-100%		No capital in interim budget
3105-3540	Admin Cable Equipment	-	18,696	-	935	17,761	Communications/IT Infrastructure/Technology			-	0.0%		-	0%		
3107-9048	ADA Reserve	70	16,872	1,500	-	18,372	Facility Improvements to comply with ADA			(1,500)	-100.0%		(1,500)	-100%		
3108-3010	Legal Reserve Admin Office	(507)	5,847	5,000	5,520	5,327	Lawsuits/Litigation			(5,000)	-100.0%		(5,000)	-100%		
3131-3510	Equipment	343	157	500	-	657	Furniture, non-computer equip, work stations			(500)	-100.0%		(500)	-100%		
<b>Assessing</b>													<b>Assessing</b>			
3120-3530	Revaluation Reserve	136,677	158,820	35,000	148,983	44,837	Revaluation			(35,000)	-100.0%		(35,000)	-100%		
3121-3510	Assessing Ofc Equip	-	-	200	-	200	Furniture, etc.			(200)	-100.0%		(200)	-100%		
3122-3525	Assessing Computer	500	-	500	-	500	Savings for Computer Replacements			(500)	-100.0%		(500)	-100%		
<b>Treasurer/Clerk</b>													<b>Treasurer/Clerk</b>			
3102-3510	Election Equipment	-	469	-	-	469	Voting machines, tabulators			-	0.0%		-	0%		
3104-3525	Treasurer Computer	-	1,000	1,000	330	1,670	Replacements (3 pc, 1 laptop)			(1,000)	-100.0%		(1,000)	-100%		
3141-3510	Treasurer Office Equipment	1,712	1,288	1,000	458	1,830	Furniture, non-computer equip, work stations			(1,000)	-100%		(1,000)	-100%		
3142-3515	Clerk Records Preservation	-	-	3,000	-	3,000	Refurbishing & archiving records book			(3,000)	-100%		(3,000)	-100%		
<b>Municipal Building</b>													<b>Municipal Building</b>			
3101-3563	Municipal Building	7,944	24,866	10,000	4,273	30,594	Major maintenance/renovation			(10,000)	-100%		(10,000)	-100%		
3111-3550	Land	-	1,000	1,000	-	2,000	Property improvement			(1,000)	-100%		(1,000)	-100%		
3112-3560	Equipment	-	500	5,000	-	5,500	Major Repair/Replace-Mechanical, generator			(5,000)	-100%		(5,000)	-100%		
<b>Code Enforcement</b>													<b>Code Enforcement</b>			
3106-3510	CEO Equipment	-	3,131	1,000	239	3,892	Furniture, non-computer equip, work stations			(1,000)	-100%		(1,000)	-100%		
3161-3525	CEO Computer	-	1,000	1,000	-	2,000	Computer replacement			(1,000)	-100%		(1,000)	-100%		

# FY 2026 Proposed Expenditures

Account	Transfers to Cap Reserves	FY 2025 Beginning Balance					Description	Manager	FY 2026			Final Adopted	NOTES			
		FY 2024 Actuals	FY 2024 Ending Balance	FY 2025 Appropriations	FY2025 Expended as of 12/31/25	FY 2025 Remaining Balance			Select Board 2/24/26	Inc / (Dec)	% Change			Budget Committee 2/17/26	Inc / (Dec)	% Change
<b>Police</b>													<b>Police</b>			
3201-3563	Police Facility	43,327	16,533	20,800	2,975	34,359	Savings for Major Maint, Security System, etc			(20,800)	-100%		(20,800)	-100%		
3202-3525	Police Computer & Equip	6,851	17,562	14,500	34,373	(2,312)	Computers, Servers, Cameras, CADS System, etc			(14,500)	-100%		(14,500)	-100%		
3203-3555	Police Vehicles	115,295	35,535	136,000	132,477	39,058	Marked and unmarked vehicles, upfits			(136,000)	-100%		(136,000)	-100%		
3205-3546	Police K-9 Reserve	-	-	1,250	-	1,250	K-9 Officer, pay for major medical			(1,250)	-100%		(1,250)	-100%		
3206-3550	Land Improvements	-	-	2,500	-	2,500	Property improvement			(2,500)	-100%		(2,500)	-100%		
3207-0505	Police Academy Reserve	(26,346)	46,224	10,000	(6,714)	62,938	MCJA tuition, Officer Buyouts			(10,000)	-100%		(10,000)	-100%		
<b>Fire</b>													<b>Fire</b>			
3301-3563	Fire Dept. Facility	6,255	2,020	5,000	498	6,522	Building components, housing, lifts, hoists, etc.			(5,000)	-100%		(5,000)	-100%		
3302-3560	Fire Dept Equipment	(1,404)	1,404	8,000	9,240	164	Radios, SCBA, hose, harness, etc	7,500	7,500	(500)	-6.3%	7,500	(500)	-6.3%		Equipment to outfit new fire engine arriving in spring
3303-3555	Fire Apparatus (frmly Equipment)	7,233	365,145	150,000	-	515,145	Fire Truck Replacements			(150,000)	-100%		(150,000)	-100%		
3304-3525	Fire Department Computer	-	1,800	1,800	-	3,600	Savings for Computer Replacements			(1,800)	-100%		(1,800)	-100%		
3305-3510	Fire Dept Office Equipment	488	(488)	1,000	-	512	Office furniture, ports, etc			(1,000)	-100%		(1,000)	-100%		
<b>Public Works</b>													<b>Public Works</b>			
3401-3563	PW Facilities	-	258,560	50,000	31,079	277,480	Facility capital improvements			(50,000)	-100%		(50,000)	-100%		
3402-3525	PW Computer	-	3	1,500	-	1,503	Savings for Computer Replacements			(1,500)	-100%		(1,500)	-100%		
3403-3560	Recycling Equipment	-	-	5,000	-	5,000	Loader, Compactor			(5,000)	-100%		(5,000)	-100%		
3404-3560	PW Equipment	179,495	2,515	200,000	204,000	(1,485)	Trucks and heavy equipment			(200,000)	-100%		(200,000)	-100%		
3405-3570	Sidewalks	-	38,191	20,000	-	58,191	Sidewalk const & replacement			(20,000)	-100%		(20,000)	-100%		
3406-3561	Municipal Landfill	1,518	47,426	10,000	13,889	43,536	Facility, costs associated with PFAS			(10,000)	-100%		(10,000)	-100%		
3407-3566	PW Roads	920,813	(293,350)	800,000	749,913	(243,263)	Local Streets & Roads Major Maintenance	293,350	293,350	(506,650)	-63.3%	293,350	(506,650)	-63.3%		To correct double counting of LRAP in 2022 and 2023
3408-3565	Emergency Road Fund	14,550	(4,550)	14,550	5,980	4,020	Unplanned road repairs			(14,550)	-100%		(14,550)	-100%		
3505-9999	Rail Trail Bridge	-	12	-	-	12				-	0.0%		-	0%		
3506-9999	FFSWD Trail Corssing Cemetery Infr/Stone	-	906	-	-	906				-	0%		-	0%		
3701-3561	Repair	5,000	2,459	5,000	5,000	2,459	Cemetery structures and stone repair			(5,000)	-100%		(5,000)	-100%		

# FY 2026 Proposed Expenditures

Account	Transfers to Cap Reserves	FY 2025 Beginning Balance					Description	Manager	FY 2026			Final Adopted	NOTES		
		FY 2024 Actuals	FY 2024 Ending Balance	FY 2025 Appropriations	FY2025 Expended as of 12/31/25	FY 2025 Remaining Balance			Select Board 2/24/26	Inc / (Dec)	% Change			Budget Committee 2/17/26	Inc / (Dec)
<b>Parks &amp; Rec</b>												<b>Parks &amp; Recreation</b>			
3504-9999	Walton Mill Park P&R Vehicles and	-	(321,338)	-	(347,530)	26,191	Major landscaping, property improvement			-	0%		-	0%	
3601-3555	Equip	7,218	6,607	5,000	5,401	6,206	Tractors, Mowers & Trucks			(5,000)	-100%		(5,000)	-100%	
3602-3550	Hippach Lights	-	890	-	-	890	Sports Field Lighting			-	0%		-	0%	
3604-3561	Playground P&R Land	-	3,150	5,000	6,044	2,107	Playground rehab, replacement			(5,000)	-100%		(5,000)	-100%	
3605-3550	Improvements	-	5,470	6,000	5,648	5,822	Park Improvements			(6,000)	-100%		(6,000)	-100%	
3606-3525	P&R Computer	-	1,500	500	-	2,000	Savings for Computer Replacements			(500)	-100%		(500)	-100%	
3609-3550	Hippach Field	5,298	19,353	5,000	1,962	22,391	Buildings, Structures, Pool, Fields			(5,000)	-100%		(5,000)	-100%	
3610-3510	P&R Office Equipment	-	-	500	-	500	Furniture, non-computer equip, work stations			(500)	-100%		(500)	-100%	
<b>Community Center</b>												<b>Community Center</b>			
3603-3563	Community Center	9,694	85,368	25,000	8,541	101,827	Major Maintenance and improvements			(25,000)	-100%		(25,000)	-100%	
3608-3560	Recreation Equipment	-	2,400	1,000	1,830	1,570	Savings for Rec Equip Replacement			(1,000)	-100%		(1,000)	-100%	
<b>TOTAL General Fund</b>		1,442,714	576,408	1,571,300	1,025,674	1,122,034		<b>300,850</b>	<b>300,850</b>	<b>(1,270,450)</b>	<b>-80.85%</b>	<b>300,850</b>	<b>(1,270,450)</b>	<b>-80.85%</b>	-

Updated 2/24/2026

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# Town of Farmington FY 2026 Budget



## Revenue

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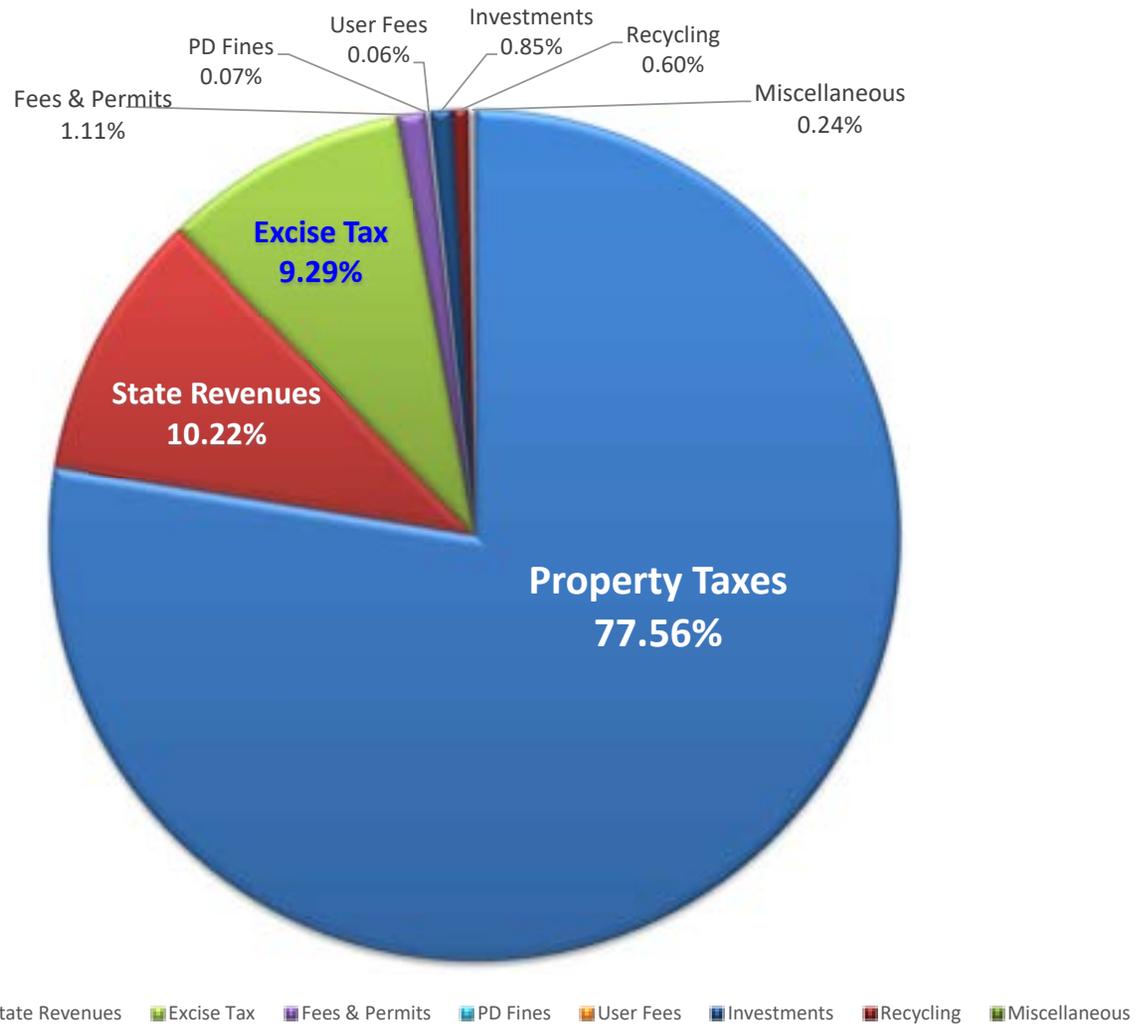
## FY 2026 Proposed Revenues

Account Summary	FY 2024 Actuals	FY 2025 Budget	Manager FY2026	Inc / (Dec)	% Change	Select Board	Inc / (Dec)	% Change	Budget Committee*	Final Adopted
<a href="#">General Gov't Est Revenue</a>	15,675,792	16,319,756	6,961,647	(9,358,109)	-57.34%	6,961,647	(9,358,109)	-57.34%	N/A	-
<a href="#">Public Safety Est Revenue</a>	23,974	20,200	6,200	(14,000)	-69.31%	6,200	(14,000)	-69.31%	N/A	-
<a href="#">Public Works Est Revenue</a>	135,708	122,350	63,723	(58,627)	-47.92%	63,723	(58,627)	-47.92%	N/A	-
<a href="#">Parks &amp; Rec Est Revenue</a>	57,256	46,100	3,000	(43,100)	-93.49%	3,000	(43,100)	-93.49%	N/A	-
<b>TOTALS</b>	<b>15,892,730</b>	<b>16,508,406</b>	<b>7,034,570</b>	<b>(9,473,836)</b>	<b>-57.39%</b>	<b>7,034,570</b>	<b>(9,473,836)</b>	<b>-57.39%</b>	N/A	-
									*Does not vote on revenues	
	FY 2024	FY 2025	FY2026 Manager	Manager Difference	Manager % Change	FY2026 Select Board	Select Board Difference	Select Board % Change	FY2026 Budget Committee	FY2026 FINAL
<b>Minus Property Tax</b>	4,180,462	3,924,648	1,578,873	(2,345,775)	-59.8%	1,578,873	(2,345,775)	-59.8%	N/A	-
<b>TOTAL LOCAL (w/ taxes)</b>	<b>15,892,730</b>	<b>16,508,406</b>	<b>7,034,570</b>	<b>(9,473,836)</b>	<b>-57.4%</b>	<b>7,034,570</b>	<b>(9,473,836)</b>	<b>-57.4%</b>	N/A	-

Dated: 2/24/2026

# FY 2026 Proposed Revenues

## 2025 Revenue Projection



## FY 2026 Proposed Revenues

Acct #	General Gov't Est Revenue	FY 2024	FY 2025		FY 2026							NOTES	
		Actuals	Budget	YTD R'cd @ 12/31/25	YTD %	Description	Manager	Select Board	Inc / (Dec)	% Change	Budget Committee*		Final Adopted
<b>4110</b>	<b>Administration</b>												<b>Admin</b>
4110-1110	Property Taxes Personal Property	11,377,756	11,953,890	10,500,251	87.84%	Tax Commitment	5,305,000	5,305,000	(6,648,890)	-55.62%	N/A		2026 Tax Commitment estimate
4110-1111	Taxes	369,398	369,398	368,031	99.63%	Tax Commitment	195,230	195,230	(174,168)	-47.15%	N/A		2026 Tax Commitment estimate
4110-1113	Abatements	-9,738	0	-16,911	100.00%	Tax Abatements			-	0.00%	N/A		Not Budgeted
4110-1114	Supplements	10,953	0	13,773	100.00%	Supplemental Tax Bills			-	0.00%	N/A		Not Budgeted
4110-1115	Interest - Taxes	43,402	35,000	39,045	111.56%	Interest on late tax pmts	18,000	18,000	(17,000)	-48.57%	N/A		Current interest rate 7.5%
4110-1116	Lien Costs & Fees	12,155	12,000	12,080	100.67%	Lien fees	3,300	3,300	(8,700)	-72.50%	N/A		Averaging \$550/month
4110-1120	State Revenue Sharing	1,723,593	1,700,000	1,653,824	97.28%		700,000	700,000	(1,000,000)	-58.82%	N/A		Based on FY26 updated state projection
4110-1122	Welfare Reimb	20,822	24,500	9,294	37.93%	General Assistance reimb from State	7,000	7,000	(17,500)	-71.43%	N/A		70% of GA Budget
4110-1123	Snowmobile Reimb	14,240	12,700	12,077	95.09%	Snowmobile Registrations	12,000	12,000	(700)	-5.51%	N/A		4 yr historical data
4110-1125	Tree Growth Reimb	37,362	35,000	36,738	104.96%	Reimb for exemptions for property in tree growth			(35,000)	-100.00%	N/A		Disbursed in fall
4110-1126	Veteran's Reimb	4,877	6,000	4,087	68.12%	Reimb for veteran's exemptions			(6,000)	-100.00%	N/A		Disbursed in fall
4110-1127	Local Rd Assist (LRAP)	191,204	191,000	230,180	120.51%	MDOT Local Road Assist			(191,000)	-100.00%	N/A		Disbursed in fall
4110-1128	Homestead Reimb	344,117	438,751	441,733	100.68%	Reimb for Homestead exemptions			(438,751)	-100.00%	N/A		Disbursed in July and August
4110-1131	BETE Reimb	132	191,117	248,680	130.12%	Reimb for BETE exemptions	-44,533	-44,533	(235,650)	-123.30%	N/A		2026 Tax Commitment estimate
4110-1132	Stabilization	109,746				LD290 Stabilization reimbursement	0		-	0.00%	N/A		LD290 Repealed in 2023
4110-1151	Miscellaneous	25,950	1,000	3,159	315.91%	Revenues that cannot be allocated anywhere else	2,100	2,100	1,100	110.00%	N/A		Farmington Farm Union Dividend in Feb.
4110-1160	Admin Fees	0	500	1,406	281.11%	Copies/Fax/Postage/NSF/Notary	0	0	(500)	-100.00%	N/A		Minimal source of revenue
4110-1164	Interest - Investments	113,475	100,000	125,205	125.21%	Interest on bank accounts	60,000	60,000	(40,000)	-40.00%	N/A		4 yr historical data
<b>4120</b>	<b>Assessor</b>												<b>Assessor</b>
4120-1160	Assessor Fees	56	100	0	0.00%	Tax maps, tax cards, etc	50	50	(50)	-50.00%	N/A		Failed to charge for these items in 2025
<b>4130</b>	<b>Treasurer/Clerk</b>												<b>Treasurer/Clerk</b>
4130-1110	Excise Tax	1,192,767	1,150,000	1,336,611	116.23%	Automobile excise tax	650,000	650,000	(500,000)	-43.48%	N/A		4 yr historical data
4130-1115	IFW Excise	5,018	4,500	4,255	94.55%	Boat/ATV excise tax	3,300	3,300	(1,200)	-26.67%	N/A		4 yr historical data

FY 2026  
Proposed Revenues

Acct #	General Gov't Est Revenue	FY 2024	FY 2025		FY 2026							NOTES	
		Actuals	Budget	YTD R'cd @ 12/31/25	YTD %	Description	Manager	Select Board	Inc / (Dec)	% Change	Budget Committee*		Final Adopted
4130-1120	Licenses	832	800	500	62.50%	Liquor, Victualers, Taxi Licenses	300	300	(500)	-62.50%	N/A		4 yr historical data
4130-1125	Clerk Fees	19,017	19,000	22,938	120.73%	Vital Records, Weddings, DBAs, etc	11,000	11,000	(8,000)	-42.11%	N/A		4 yr historical data
4130-1127	Dog Fees	1,528	2,000	1,668	83.40%	Dog Licenses	1,100	1,100	(900)	-45.00%	N/A		4 yr historical data
4130-1130	MV Fees	30,724	31,000	31,200	100.65%	Agent fees for veh. Reg.	15,500	15,500	(15,500)	-50.00%	N/A		4 yr historical data
4130-1135	INF Fees	1,485	1,500	2,537	169.15%	Hunting/Fishing Licenses, Boat/ATV/Snow Agent fee	1,300	1,300	(200)	-13.33%	N/A		4 yr historical data
<b>4170</b>	<b>Code Enforcement</b>												<b>Code Enforcement</b>
4170-1160	CEO Fees	34,920	40,000.00	46,660	116.65%	Permits	20,000	20,000	(20,000)	-50.00%	N/A		4 yr historical data
4170-1165	CEO Licenses	-	-	2,205	100.00%		1,000	1,000	1,000	100%	N/A		LPI fees. Some being retained starting 2025
<b>8001</b>	<b>General Assistance</b>												<b>Assessor</b>
8001-1151	GA Supplement	0	0	3,502	0.00%		0	-	-	0%	N/A		One-time disbursement in 2025
<b>TOTAL</b>		<b>15,675,792</b>	<b>16,319,756</b>	<b>15,134,725</b>	<b>92.74%</b>		<b>6,961,647</b>	<b>6,961,647</b>	<b>(9,358,109)</b>	<b>-57.34%</b>	<b>N/A</b>	<b>-</b>	Decrease in Revenue Share
<b>Less Taxes</b>		<b>\$3,963,524</b>	<b>\$3,735,998</b>	<b>\$3,960,972</b>	<b>106.02%</b>		<b>\$1,505,950</b>	<b>\$ 1,701,180</b>	<b>\$(2,034,818)</b>	<b>-54.47%</b>	<b>N/A</b>	<b>\$ -</b>	

\* No vote on revenue

Updated 2/24/2026

FY2026  
Proposed Revenues

Acct #	Public Safety Est Revenue	FY 2024	FY 2025		FY 2026					Budget Committee*	Final Adopted	NOTES
		Actuals	Budget	YTD R'cd @ 12/31/25	YTD %	Description	Manager	Select Board 2/24/26	Inc / (Dec)			
<b>4220</b>	<b>Police</b>											<b>Police</b>
4220-1151	Misc Revenue	1,165	1,000	157	15.71%	Charges for services	100	100	-900	-90.00%	N/A	4 yr avg receipts (after corrections)
4220-1160	Fees	3,038	6,000	2,070	34.50%	Security services, reports, miscellaneous fees	1,000	1,000	-5,000	-83.33%	N/A	4 yr avg receipts (after corrections)
4220-1175	Fines	19,551	13,000	11,300	86.92%	Parking Tickets, etc	5,000	5,000	-8,000	-61.54%	N/A	4 yr avg receipts (after corrections)
<b>4230</b>	<b>Fire</b>											<b>Fire</b>
4230-1160	Fees	220	200	2,480	100.00%	Misc. Fire Dept Fees (reports, etc)	100	100	-100	-50.00%	N/A	Industry Contract to Spec Revenue
<b>TOTAL</b>		<b>23,974</b>	<b>20,200</b>	<b>16,007</b>	<b>79.24%</b>		<b>6,200</b>	<b>6,200</b>	<b>(14,000)</b>	<b>-69.31%</b>	<b>N/A</b>	<b>-</b>

Acct #	Public Works Est Revenue	Actuals	Budget	YTD R'cd @ 12/31/25	YTD %	Description	Manager	Select Board 2/24/26	Inc / (Dec)	% Change	Budget Committee*	Final Adopted	NOTES
4310-1151	Misc Revenue	0	0	9,437	100.00%	Auction proceeds, etc	2,000	2,000	2,000	100.00%	N/A		
4310-1160	PW Fees	100	400	0	0.00%	Hauler licenses	200	200	-200	-50.00%	N/A		
<b>4320</b>	<b>Recycling</b>												<b>Recycling</b>
4320-1160	Impact Fees	9,482	9,950	10,054	101.05%	Recycling impact fees-Other Town Contracts	4,998	4,998	-4,952	-49.77%	N/A		
4320-1165	Bulky Waste	62,001	50,000	74,250	148.50%	User fees for disposal at transfer station	32,000	32,000	-18,000	-36.00%	N/A		
4320-1166	Recycling Revenue	22,806	23,000	19,969	86.82%	Sale of recyclables (Grimmell Industries)	10,000	10,000	-13,000	-56.52%	N/A		
<b>4365</b>	<b>Cemetery</b>												<b>Cemetery</b>
4365-1125	Sale of Lots	4,250	2,000	7,025	351.25%	Sale of cemetery plots	1,525	1,525	-475	-23.75%	N/A		
4365-1151	Miscellaneous	70	0	0	0.00%		0	-	0	0.00%	N/A		
4365-1155	Perpetual Care	37,000	37,000	37,000	100.00%	For ongoing care of graves	13,000	13,000	-24,000	-64.86%	N/A		From Cemetery Assoc Endowment
<b>TOTAL</b>		<b>135,708</b>	<b>122,350</b>	<b>148,298</b>	<b>121.21%</b>		<b>63,723</b>	<b>63,723</b>	<b>(58,627)</b>	<b>-180.91%</b>	<b>N/A</b>	<b>0</b>	

FY2026  
Proposed Revenues

Acct #	Parks & Rec Est Revenue	FY 2024	FY 2025		FY 2026					Notes			
		Actuals	Budget	YTD R'cd @ 12/31/25	YTD %	Description	Manager	Select Board 2/24/26	Inc / (Dec)		% Change	Budget Committee*	Final Adopted
<b>4510</b>	<b>Parks &amp; Rec</b>											<b>Parks &amp; Rec</b>	
4510-1151	Miscellaneous Revenue	127	100	500	500.40%	Miscellaneous receipts	0	-	-100	-100.00%	N/A		Move to Rec Programs spec revenue
4510-1160	Program Fees	48,060	39,000	44,197	113.33%	Fees for program registrations	0	-	-39,000	-100.00%	N/A		
4510-1162	Rental Fees	9,069	7,000	3,365	48.07%	Fees for rental of Town facilities	3,000	3,000	-4,000	-57.14%	N/A		
<b>TOTAL</b>		<b>57,256</b>	<b>46,100</b>	<b>48,062</b>	<b>104.26%</b>		<b>3,000</b>	<b>3,000</b>	<b>(43,100)</b>	<b>-93.49%</b>	<b>N/A</b>	<b>0</b>	

\* No vote on revenue

Updated 2/24/2026

# Town of Farmington FY 2026 Budget



## Revolving Funds

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## FY 2026 Special Revenue Fund Balances

Account	Special Revenue Funds	FY 2024		FY 2025		Description	Manager	FY 2026			NOTES
		FY 2024 Actuals	FY 2024 Ending Balance	FY 2025 Appropriations	FY 2025 Activity @ 12/31/25			FY 2025 Remaining Balance	Select Board	Budget Committee	
<b>Administration</b>											
7102-9999	Cable Franchise	0	(20,460)	-	-	(20,460)					Administration
7105-9999	Regional Radio Assessment	0	4,632	-	-	4,632					Revenues to MBTV
7106-9999	Conservation Commission	379	8,647	-	-	8,647					
7107-9999	Community Resolution	0	977	-	-	977					
7108-9999	Transportation Advisory	0	288	-	-	288					
7110-9999	Wellness Works	22	845	-	12	833					GRANT - no BOS approp
7112-9999	Composting	610	7,592	-	(3,772)	11,364					
7115-9999	CDBG-Avesta	-113	-	-	(0)	0					GRANT - no BOS approp Equal receipts and debits
7118-9999	ARPA	-15,350	686,313	-	686,313	-					GRANT - no BOS approp
7119-9999	CDBG-Riverside	1	2	-	-	2					GRANT - no BOS approp
7120-9999	Flying Flags	0	(1,240)	-	-	(1,240)					
7122-9999	Safety Grant	0	-	-	-	-					GRANT - no BOS approp Equal receipts and debits
7123-9999	Elections Grant	10,297	10,297	-	10,264	33					GRANT - no BOS approp
7124-9999	Center Meeting House Grant	-4,315	(4,315)	-	(4,315)	-					
<b>Police</b>											
7201-9999	PD Drug	1,550	31,170	-	(13,685)	44,855		-	-	-	
7203-6000	PD Training	0	-	-	-	-		-	-	-	
7205-9999	Byrne Grant	377	520	-	11,949	(11,429)					GRANT - no BOS approp
7206-9999	Animal Control	0	4,380	-	224	4,156		-	-	-	
7207-9999	RCRP Opioid	0	11,511	-	-	11,511		-	-	-	GRANT - no BOS approp
7208-9999	PD K-9 Donations	0	1,144	-	(2,000)	3,144		-	-	-	
7209-6000	COVID Emergency Aid	0	579	-	-	579		-	-	-	GRANT - no BOS approp

## FY 2026 Special Revenue Fund Balances

Account	Special Revenue Funds	FY 2024		FY 2025		Description	Manager	FY 2026			NOTES
		FY 2024 Actuals	FY 2024 Ending Balance	FY 2025 Appropriations	FY 2025 Activity @ 12/31/25			FY 2025 Remaining Balance	Select Board	Budget Committee	
<b>Fire</b>											<b>Fire</b>
7301-9999	Firefighter Grants	0	1,313	-	(2,807)	4,120		-	-	-	GRANT - no BOS approp
7304-9999	FD Industry Contract	19,540	19,540	-	(15,104)	34,644		-	-	-	
7305-9999	Volunteer FF Grant	0	-	-	-	-		-	-	-	GRANT - no BOS approp
<b>Public Works</b>											<b>Public Works</b>
7402-9999	Church Street	0	321	-	-	321		-	-	-	
7499-6000	PW Misc Grants	25,000	25,000	-	-	25,000		-	-	-	GRANT - no BOS approp
<b>Parks &amp; Rec</b>											<b>Parks &amp; Recreation</b>
7603-9199	Community Ctr Roof BAN	0	-	-	-	-		-	-	-	Had equal ins and outs. Closeout
7603-9999	Community Ctr Roof Bond	0	-	-	(71,883)	71,883		-	-	-	BOND - no BOS approp
7604-9999	Tree Fund	0	2,221	-	3,054	(833)		-	-	-	
7605-9999	Dragon's Nest Donations	48,046	48,746	-	-	48,746		-	-	-	
7606-9999	Philbrick Park Donations	5,000	5,000	-	-	5,000		-	-	-	
7620-9999	Hippach Fence	623	4,823	-	1,081	3,742		-	-	-	
7621-9999	Parks & Rec Donations	40	440	-	3,361	(2,921)		-	-	-	
7622-9999	David Robbins Scholarship	0	1,380	-	-	1,380		-	-	-	
7623-1055	Rec Programs	0	-	-	-	-		-	-	-	
<b>FEMA</b>											<b>Parks &amp; Recreation</b>
9301-9999	FEMA	-284,351	(60,864)	-	-	(60,864)		-	-	-	
<b>Sewer</b>											<b>Sewer</b>
5701-9999	Misc Sewer Grants	0	-	-	(19)	19		-	-	-	GRANT - no BOS approp
5702-9999	CAP ME-RLF	0	-	-	-	-		-	-	-	GRANT - no BOS approp
	TOTAL Sewer Fund	0	0	-	(19)	19		-	-	-	0
	<b>TOTAL General Fund</b>	-192,643	790,801	-	602,693	188,109		-	-	-	-

Updated: 1/15/2026

## FY 2026 TIF Balances

		FY 2024	FY 2025			FY 2026				
Account	TIF Fund	FY 2024 Ending Balance	FY 2025 Appropriati on	FY 2025 Activity	FY 2025 Remaining Balance	Description	Manager	Select Board	Final Adopted	NOTES
9801-9999	Franklin TIF	73,762	-	9,424	<b>64,339</b>	TIF is expired. No additional receipts	-			Use balance for AVCOG fees
9802-9999	Downtown TIF	279,954	-	18,087	<b>261,867</b>	BOS Determines Appropriation				
9803-9999	Woodland TIF	(30,301)	300,000	130,421	<b>139,279</b>	100% returned to Woodlands				
<b>TOTAL</b>		323,415	300,000	157,931	<b>465,484</b>		-	-	<b>0.00</b>	

Updated: 1/4/2026

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# Town of Farmington FY 2026 Budget



## Non-Union Wage Scales

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**Town of Farmington Non-Union Wage Scale  
FY2026**

<b>Classification</b>	<b>0 Yr (Entry)</b>	<b>5 Yr</b>	<b>10 Yr</b>	<b>15Yr</b>	<b>20 Yr</b>
<b>Temp PT /Seasonal</b>	<b>Step 1</b>	<b>Step 2</b>	<b>Step 3</b>	<b>Step 4</b>	<b>Step 5</b>
<b>T1</b>	\$15.10	\$15.60	\$16.10	\$16.60	\$17.10
<b>T2</b>	\$15.35	\$15.85	\$16.35	\$16.85	\$17.35
<b>T3</b>	\$15.60	\$16.10	\$16.60	\$17.10	\$17.60
<b>T4</b>	\$16.10	\$16.60	\$17.10	\$17.60	\$18.10
<b>T5</b>	\$16.60	\$17.10	\$17.60	\$18.10	\$18.60
<b>T6</b>	\$17.35	\$17.85	\$18.35	\$18.85	\$19.35
<b>T7</b>	\$18.10	\$18.60	\$19.10	\$19.60	\$20.10

<b>Classification</b>	<b>Temporary PT and Seasonal</b>
T1	Rec Junior/Summer Aide
T1	Basketball Clock
T3	Rec Prog Help - Basketball Maint, Rec Assistant, Skating Attendant, Senior Programs
T3	Referees
T3	Swim Instructor I
T5	Seasonal Parks / PW / Cemetery Maintenance Worker
T5	Office Help, Vacancy Coverage, Facility Rental Supervision
T5	Adult Sports Director - Futsal, Indoor Soccer Supv/Referee, Pickleball, Field Hockey
T5	Camp Hippach Assistants, Winter/Spring Break Camp
T5	Health and Wellness, Teen Nights, Mini Sports Camp,
T5	Homeschool Gym Assistant, Afterschool Program
T5	Swim Instructor II / WSI / Lifeguard
T5	Youth League Assistant/Coach - Basketball, Dance, Field Hockey, LaCrosse, Soccer, Tennis, Dance
T5	Youth Sports Director - Big Kicks, Little Kicks, Jr Pro Basketball, Prep Basketball, Prep Soccer, Preseason Soccer
T6	School Crossing Guard
T6	Camp Hippach Assistant Director
T7	Camp Hippach Director
T7	Indoor Soccer Director
T7	Seasonal Parks Landscaper/Gardener
T7	Yoga Director
T7	Youth League/Activity Director - Cheer, Dance, Field Hockey, Jr Pro Basketball, LaCrosse, Swim, Tennis

**Town of Farmington Non-Union Wage Scale  
FY2026**

Classification	0 Yr (Entry)	6-Mos	2 Yr	4 Yr	6 Yr	8 Yr	10 Yr	12 Yr	14 Yr	16 Yr	18 Yr	20 Yr
Hourly	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12
H1	\$15.95	\$16.45	\$16.95	\$17.45	\$17.95	\$18.45	\$18.95	\$19.45	\$19.95	\$20.45	\$20.95	\$21.45
H2	\$18.45	\$18.95	\$19.45	\$19.95	\$20.45	\$20.95	\$21.45	\$21.95	\$22.45	\$22.95	\$23.45	\$23.95
H3	\$18.70	\$18.95	\$19.20	\$19.45	\$19.70	\$19.95	\$20.20	\$20.45	\$20.70	\$20.95	\$21.20	\$21.45
H4	\$19.45	\$19.95	\$20.45	\$20.95	\$21.45	\$21.95	\$22.45	\$22.95	\$23.45	\$23.95	\$24.45	\$24.95
H5	\$19.95	\$20.45	\$20.95	\$21.45	\$21.95	\$22.45	\$22.95	\$23.45	\$23.95	\$24.45	\$24.95	\$25.45
H6	\$22.45	\$22.95	\$23.45	\$23.95	\$24.45	\$24.95	\$25.45	\$25.95	\$26.45	\$26.95	\$27.45	\$27.95
H7	\$22.95	\$23.45	\$23.95	\$24.45	\$24.95	\$25.45	\$25.95	\$26.45	\$26.95	\$27.45	\$27.95	\$28.45
H8	\$23.45	\$23.95	\$24.45	\$24.95	\$25.45	\$25.95	\$26.45	\$26.95	\$27.45	\$27.95	\$28.45	\$28.95
H9	\$23.95	\$24.45	\$24.95	\$25.45	\$25.95	\$26.45	\$26.95	\$27.45	\$27.95	\$28.45	\$28.95	\$29.45
H10	\$24.45	\$24.95	\$25.45	\$25.95	\$26.45	\$26.95	\$27.45	\$27.95	\$28.45	\$28.95	\$29.45	\$29.95
H11	\$24.95	\$25.45	\$25.95	\$26.45	\$26.95	\$27.45	\$27.95	\$28.45	\$28.95	\$29.45	\$29.95	\$30.45
H12	\$27.45	\$27.95	\$28.45	\$28.95	\$29.45	\$29.95	\$30.45	\$30.95	\$31.45	\$31.95	\$32.45	\$32.95
H13	\$28.95	\$29.45	\$29.95	\$30.45	\$30.95	\$31.45	\$31.95	\$32.45	\$32.95	\$33.45	\$33.95	\$34.45

Classification	Hourly
H1	Custodian - PT
H2	Parking Enforcement - PT
H2	Custodian/Parks Maintenance - FT
H3	Transfer Station Attendant - PT
H4	Laborer/Utility Parks and Public Works
H5	Laborer WWTP no license
H5	Firefighter
H6	Fire Officer (Lt, Capt)
H7	Truck Driver-CDL-B
H8	Accounts Payable/Counter Service
H8	Assessing Assistant/Counter Service
H8	Grants/Planning Assistant
H9	Assistant Parks & Recreation Director
H10	Heavy Equipment Operator Public Works
H11	Executive Assistant
H11	PW/Fire Assistant/Emergency Management Coordinator
H11	Licensed Plumbing Inspector/Planning Assistant
H11	WWTP Operator Class 2 License
H12	Foreman Public Works
H13	WWTP Chief Operator

**Town of Farmington Non-Union Wage Scale  
FY2026**

<b>Classification</b>	<b>0 Yr (Entry)</b>	<b>6-Mos</b>	<b>2 Yr</b>	<b>4 Yr</b>	<b>6 Yr</b>	<b>8 Yr</b>	<b>10 Yr</b>	<b>12 Yr</b>	<b>14 Yr</b>	<b>16 Yr</b>	<b>18 Yr</b>	<b>20 Yr</b>
<b>Salary</b>	<b>Step 1</b>	<b>Step 2</b>	<b>Step 3</b>	<b>Step 4</b>	<b>Step 5</b>	<b>Step 6</b>	<b>Step 7</b>	<b>Step 8</b>	<b>Step 9</b>	<b>Step 10</b>	<b>Step 11</b>	<b>Step 12</b>
<b>S20</b>	\$57,096 \$27.45	\$59,176 \$28.45	\$61,256 \$29.45	\$63,336 \$30.45	\$65,416 \$31.45	\$67,496 \$32.45	\$69,576 \$33.45	\$71,656 \$34.45	\$73,736 \$35.45	\$75,816 \$36.45	\$77,896 \$37.45	\$79,976 \$38.45
<b>S21</b>	\$63,336 \$30.45	\$65,416 \$31.45	\$67,496 \$32.45	\$69,576 \$33.45	\$71,656 \$34.45	\$73,736 \$35.45	\$75,816 \$36.45	\$77,896 \$37.45	\$79,976 \$38.45	\$82,056 \$39.45	\$84,136 \$40.45	\$86,216 \$41.45
<b>S22</b>	\$69,576 \$33.45	\$71,656 \$34.45	\$73,736 \$35.45	\$75,816 \$36.45	\$77,896 \$37.45	\$79,976 \$38.45	\$82,056 \$39.45	\$84,136 \$40.45	\$86,216 \$41.45	\$88,296 \$42.45	\$90,376 \$43.45	\$92,456 \$44.45
<b>S23</b>	\$71,656 \$34.45	\$73,736 \$35.45	\$75,816 \$36.45	\$77,896 \$37.45	\$79,976 \$38.45	\$82,056 \$39.45	\$84,136 \$40.45	\$86,216 \$41.45	\$88,296 \$42.45	\$90,376 \$43.45	\$92,456 \$44.45	\$94,536 \$45.45
<b>S24</b>	\$92,456 \$44.45	\$94,536 \$45.45	\$96,616 \$46.45	\$98,696 \$47.45	\$100,776 \$48.45	\$102,856 \$49.45	\$104,936 \$50.45	\$107,016 \$51.45	\$109,096 \$52.45	\$111,176 \$53.45	\$113,256 \$54.45	\$115,336 \$55.45

<b>Classification</b>	<b>Salary</b>
S20	Sewer Clerk/General Assistance Administrator
S20	Town Clerk - MTCCA Certified
S21	Treasurer/Finance Director - MTCTA Certified
S21	Public Works Director - No Degree
S21	Code Enforcement Officer/Planner - No Degree
S21	Parks & Rec Director
S22	Assessor
S22	Code Enforcement Officer/Planner - Related Degree (BS or Higher)
S22	Fire Chief
S22	Parks & Rec Director - Parks & Rec, Public Health or related Degree
S22	Treasurer/Finance Director - Finance or Accounting Degree
S22	Public Works Director - Engineering Degree
S22	Wastewater Superintendent Class 3
S23	Deputy Police Chief
S24	Police Chief