

Town of Farmington

FY 2026 Budget



FY 2026 Proposed Budget Preparation Schedule

Monday January 5th BUDGET TO SELECT BOARD AND BUDGET COMMITTEE	Thursday January 8th at 5:30 pm To Budg Committee	Tuesday January 13th at 6:30 pm To BOS	Thursday January 15th at 5:30 pm To Budg Committee	Tuesday January 20th at 6:30 pm To BOS	Thursday January 22nd at 5:30 pm To Budg Committee	Tuesday January 27th at 6:30 pm To BOS
	All General Government Other Public Safety Contracts Library Fixed Assessments Debt Service	Budget Overview	Police Fire Public Works Parks & Recreation	TBD	Budget Wrap up IF NEEDED	All General Government Other Public Safety Contracts Library Fixed Assessments Debt Service
Thursday January 22nd at 5:30 pm To Budg Committee	Tuesday February 10th at 6:30 pm To BOS	Tuesday March 10, 2026 at 6:30 p.m.	Thursday March 13, 2026	Monday March 23, 2026 at 7:00 p.m.		
TBD	Police Fire Public Works Parks & Recreation	Approval of Town Warrant	Posting of Town Warrant	TOWN MEETING		

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Town of Farmington

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TO: Farmington Select Board, Farmington Budget Committee

FROM: Erica LaCroix, Town Manager

DATE: January 5, 2026

RE: FY2026 Budget

Esteemed members of the Select Board and Budget Committee, and residents of the Town of Farmington,

Please find attached the preliminary 2026 Six-Month Budget developed by myself and the Department Heads. We have worked hard to turn in as lean a budget as possible for this transition period to the new fiscal year.

The net appropriation (expenditures less non-tax revenues) is 47% lower than 2025. This falls short of the goal of a 50% decrease or more. **The Town-only portion** of the budget reflects a **55.8% decrease**. The higher net appropriation is due to the County and School budgets being only 47% and 48.9% lower than 2025 because this appropriation represents half of the increases to their budgets which started in July of 2025, as well as a 55.6% decrease in non-tax revenues. The estimated mil rate for this 6-month budget is \$5.44.

SIGNIFICANT CHANGES FOR THE FY2026 BUDGET:

- All townwide expenses (except sewer) have been moved to the Fixed Assessments cost center. This includes payroll taxes, retirement, health insurance, work comp, landline telephones, IT services and software programs like Office 365 which are used by every department. These are “umbrella costs” that are the cost of doing business. Splitting those costs into each department is time consuming and often creates inaccuracies.
- There is no capital budget *except* to cover any budgets that are in a deficit or projects that absolutely cannot be delayed because they are already underway or obligated. Included in this budget are appropriations to the capital roads budget and the capital fire equipment budget.
- Requests for new spending are not included unless deemed necessary.
- Some line items that contain a single annual expenditure may be zeroed out, or may be the full amount, depending on the month of the year the expenditure is due. This primarily applies to software licenses, annual inspections, professional dues and annual trainings.

PERSONNEL COSTS

- The Selectmen voted in a COLA of \$.45. This is equal with the increase in the minimum wage and applies to all employees. Note that this is not a percentage as has been the case traditionally. Sticking to a set dollar amount ensures that all employees are treated equally. Future COLA adjustments will be calculated this way and will probably be more modest amounts as the compensation plan that was voted in with the last budget includes bi-annual merit increases.
- This budget contains no annual stipends as those are paid in December. This includes the safety bonus, the Select Board stipend and all of the PD stipends.
- Police Wages are an unknown due to the contract expiring in March. I have entered a placeholder of the same \$.45 COLA as everyone else.
- Parks Programs, both expenditures and revenues, including the cost of staff, will be moved to a Special Revenue account. This removes them from the Parks budget, thereby reducing the tax burden, but also reducing overall revenue. Use of a special revenue account rather than putting these items in the general fund budget makes it clear if programs are self-supporting or if fees need to be examined. Note that park maintenance, youth camps, the after-school program and any programming for which no fee is charged will remain in the Parks budget.
- Health Insurance increased 9%.....again. Thankfully we added the Moosehead plan last year as our base plan for all employees except police union members which insulates the Town somewhat as this is a much cheaper plan than our former standard plan. Employees must pay the difference if they wish to enroll in one of the more expensive plans.
- 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. **I am proposing that the savings go to the town with our burden being .32% of payroll and the employee burden being .5%.** My reasoning is that the employee is getting an additional \$10,000 benefit at no cost (note that I am also an employee so I'm recommending that I pay .5% as well).
- Work comp costs have decreased 32%. There may be an adjustment for 2025 based on estimated versus actual payroll. That should be known by February.

UTILITIES

- FWD is implementing a 1.5% increase to the water bills, which most significantly impacts hydrants.
- Electricity costs rose significantly in 2025 due to three CMP increases to delivery and service charges. They have not advertised further increases in the next six months, but the Standard Offer Rate for electricity rose 20% on January 1, as did the First Point electricity supply contract.

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 – costs for toner and supplies on the town-owned unit have risen dramatically, and the unit is not up to the volume of printing needed for running programs. We want to add Parks to the Town copier contract which adds \$1,030 to the 2026 Parks budget.
- 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 predicted to be somewhat lower in the first six months of 2026. The March and April payments are always lower due to the State issuing tax refunds. This revenue is down 8.82% for the six-month period. A decline in State Revenue Sharing is also expected to continue into the next State budget year.
- Local Road Assistance is issued in the November/December timeframe and is not reflected in this budget.
- Police revenues declined in the 2024 to 2025 period and therefore are expected to be lower in the coming months. These fees are somewhat hard to predict as they are generated by parking fines (when paid, not when written) and other fees like accident reports and fingerprinting. Overall public safety revenue is down 9.31% in the six-month budget.
- 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 7623-1055 (See Special Revenues page 62). 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.
- Note that some revenues also fluctuate seasonally. For instance, dog licenses, hunting licenses, boat registrations and snowmobile registrations are seasonal in nature. Some revenues, such as tax exemption reimbursements, LRAP, and certain business licenses are only paid once per year.

The Select Board has directed that this budget and the FY2027 budget be kept as low as possible. The departments 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 we have put forth significant effort to only ask for what is truly needed in this budget.

We look forward to presenting to the Budget Committee, the Select Board and the public starting this week.

Erica LaCroix

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

Appropriations		Revenues	
Account	\$	Account	\$
Administration	118,740.00	General Gov't Est Revenue	1,505,950.00
Assessing	57,815.00	Public Safety Est Revenue	6,200.00
Treasurer / Clerk	150,949.00	Public Works Est Revenue	63,723.00
Municipal Building	27,050.00	Parks & Rec Est Revenue	3,000.00
Code Enforcement	94,334.00		
Committees & Events	2,200.00		
Police	690,927.00		
Fire Department	384,760.00		
Other Public Safety	273,290.00		
Public Works	700,497.50		
Recycling	85,875.00		
Parks & Recreation	85,635.00		
Community Center	70,872.17		
Debt Service	34,267.00		
Contracts	1,000.00		
Farmington Public Library	153,215.00		
Outside Organizations	12,000.00		
General Assistance	10,585.00		
Fixed Assessments	868,920.00		
SCHOOL	2,750,117.75		
County Tax	603,123.00		
Transfers to Cap Reserves	300,850.00		
Assessors Overlay			
Total Appropriations	7,477,022.42	Total Revenues	1,578,873.00

Dated: 1/4/2026

Appropriations Less Revenues	5,898,149.42
Plus TIF	
Fund Balance Applied	

NET APPROPRIATIONS	5,898,149.42
---------------------------	---------------------

FY 2025 Net Appropriations	11,326,282.00
FY 2026 Increase/(Decrease)	(5,428,132.58)
% Increase	-47.93%
Estimated Taxable Valuation	1,083,634,844.00

Last Year Taxable Valuation	1,083,634,844.00
Increase over last year	-

PROJECTED TAX RATE	0.00544
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Targeted Tax Rate	0.005250	+.20	0.005500	+.25
Estimated Taxable Valuation	1,083,634,844.00	1,083,634,844.00	1,083,634,844.00	
Targeted Net Appropriations	5,689,082.93	5,905,809.90	5,959,991.64	
	(209,066.49)	7,660.48	61,842.22	

	This Coming FY	Current FY*	Increase	
Average Home is \$300,000.00	\$ 1,632.88	1,575.00	57.88	3.67%

*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	1,083,267,471.00

FY 2026

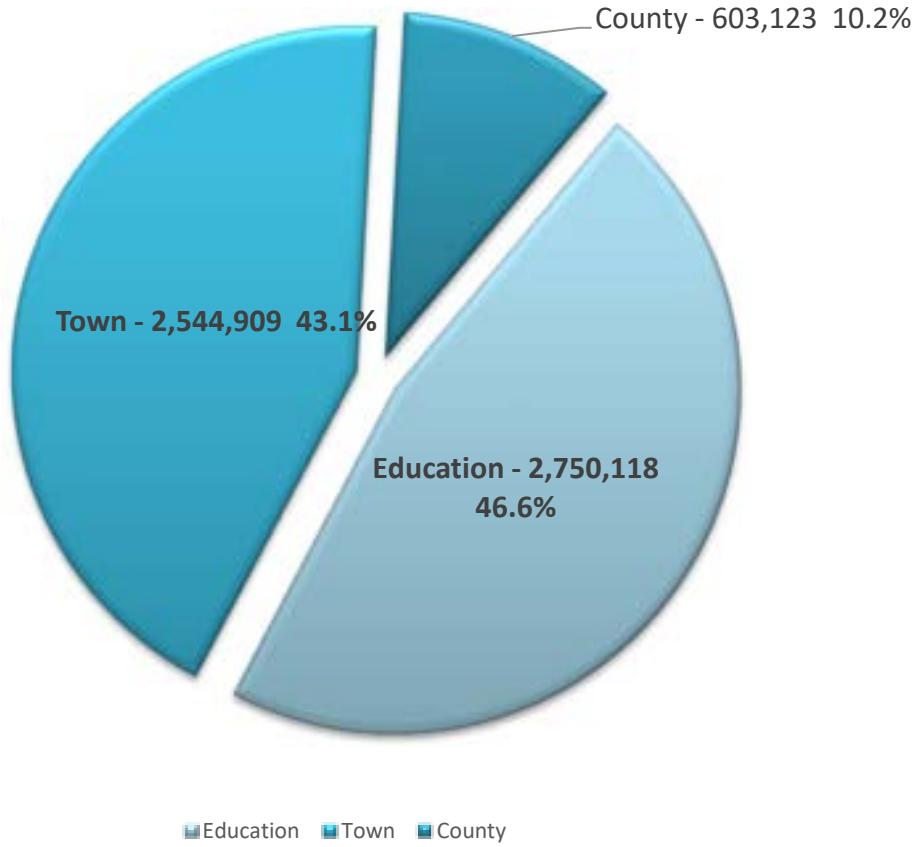
Budget Appropriation Summary

Account Summary	FY 2024	FY 2025		2026			Select Board Recommend	Budget Committee* Recommend	Final Adopted
	Actuals	Budgeted	Exp YTD @ 12/31/25	Manager	Inc / (Dec)	% Change			
Administration	321,169	332,260	94.93%	118,740	(213,520)	-64.26%	-	-	-
Assessing	133,242	163,617	153.23%	57,815	(105,802)	-64.66%	-	-	-
Treasurer / Clerk	390,447	410,895	91.67%	150,949	(259,946)	-63.26%	-	-	-
Municipal Building	75,277	81,906	64.05%	27,050	(54,856)	-66.97%	-	-	-
Code Enforcement	200,723	215,754	104.15%	94,334	(121,420)	-56.28%	-	-	-
Committees & Events	2,400	5,750	65.98%	2,200	(3,550)	-61.74%	-	-	-
Police	1,664,855	1,884,440	93.07%	690,927	(1,193,513)	-63.34%	-	-	-
Fire Department	971,667	1,035,524	88.70%	384,760	(650,764)	-62.84%	-	-	-
Other Public Safety	476,419	534,840	98.05%	273,290	(261,550)	-48.90%	-	-	-
Public Works	1,951,059	1,768,951	91.19%	700,498	(1,068,454)	-60.40%	-	-	-
Recycling	179,879	190,908	105.08%	85,875	(105,033)	-55.02%	-	-	-
Parks & Recreation	218,345	305,175	-17.28%	85,635	(219,540)	-71.94%	-	-	-
Community Center	202,710	178,157	79.89%	70,872	(107,285)	-60.22%	-	-	-
Debt Service	93,008	90,567	39.47%	34,267	(56,300)	-62.16%	-	-	-
Contracts	290,971	323,046	100.00%	154,215	(168,831)	-52.26%	-	-	-
Outside Organizations	14,240	12,700	100.00%	12,000	(700)	-5.51%	-	-	-
General Assistance	35,965	35,925	37.21%	10,585	(25,340)	-70.54%	-	-	-
Fixed Assessments	6,315,012	6,702,723	99.54%	4,222,161	(2,480,562)	-37.01%	-	-	-
Transfers to Cap Improvement	1,442,714	1,571,300	26.55%	300,850	(1,270,450)	-80.85%	-	-	-
TOTALS	14,980,103	15,844,438	87.08%	7,477,022	(8,367,416)	-52.81%	-	-	-

*No School or County Recommendation

Dated: 1/4/2026

FY 2026 Tax Distribution
Town of Farmington, Maine 1/1/2026
Appropriations Total \$5,898,149



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 0.00544 (including TIF commitment) will result in property taxes of \$1,632.88 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)
0.00444	4,814,514.57	(1,083,634.84)	1,332.88	(300.00)
0.00469	5,085,423.28	(812,726.13)	1,407.88	(225.00)
0.00494	5,356,332.00	(541,817.42)	1,482.88	(150.00)
0.00519	5,627,240.71	(270,908.71)	1,557.88	(75.00)
0.00544	5,898,149.42	-	1,632.88	-
0.00569	6,169,058.13	270,908.71	1,707.88	75.00
0.00594	6,439,966.84	541,817.42	1,782.88	150.00
0.00619	6,710,875.55	812,726.13	1,857.88	225.00
0.00644	6,981,784.26	1,083,634.84	1,932.88	300.00

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

Dated: 1/4/2026

\$50,000 increments in the Net Tax Appropriation

Tax Rate	Net Tax Appropriation	Increase / (Decrease)	Property Taxes Owed*	Increase / (Decrease)
0.00526	5,698,149.42	(200,000.00)	1,577.51	(55.37)
0.00530	5,748,149.42	(150,000.00)	1,591.35	(41.53)
0.00535	5,798,149.42	(100,000.00)	1,605.19	(27.68)
0.00540	5,848,149.42	(50,000.00)	1,619.04	(13.84)
0.00544	5,898,149.42	-	1,632.88	-
0.00549	5,948,149.42	50,000.00	1,646.72	13.84
0.00554	5,998,149.42	100,000.00	1,660.56	27.68
0.00558	6,048,149.42	150,000.00	1,674.41	41.53
0.00563	6,098,149.42	200,000.00	1,688.25	55.37

Town of Farmington FY 2026 Budget



Expenditures

FY 2026
Proposed Expenditures

Account Summary	FY 2024 Actuals	FY 2025 Budget	Manager Proposed FY2026	Increase / (Decrease)	% Change	Select Board Recommend	Budget Committee* Recommend	Final Adopted
<u>Administration</u>	321,169	332,260	118,740	(213,520)	-64.26%	-	-	-
<u>Assessing</u>	133,242	163,617	57,815	(105,802)	-64.66%	-	-	-
<u>Treasurer / Clerk</u>	390,447	410,895	150,949	(259,946)	-63.26%	-	-	-
<u>Municipal Building</u>	75,277	81,906	27,050	(54,856)	-66.97%	-	-	-
<u>Code Enforcement</u>	200,723	215,754	94,334	(121,420)	-56.28%	-	-	-
<u>Committees & Events</u>	2,400	5,750	2,200	(3,550)	-61.74%	-	-	-
<u>Police</u>	1,664,855	1,884,440	690,927	(1,193,513)	-63.34%	-	-	-
<u>Fire Department</u>	971,667	1,035,524	384,760	(650,764)	-62.84%	-	-	-
<u>Other Public Safety</u>	476,419	534,840	273,290	(261,550)	-48.90%	-	-	-
<u>Public Works</u>	1,951,059	1,768,951	700,498	(1,068,454)	-60.40%	-	-	-
<u>Recycling</u>	179,879	190,908	85,875	(105,033)	-55.02%	-	-	-
<u>Parks & Recreation</u>	218,345	305,175	85,635	(219,540)	-71.94%	-	-	-
<u>Community Center</u>	202,710	178,157	70,872	(107,285)	-60.22%	-	-	-
<u>Debt Service</u>	93,008	90,567	34,267	(56,300)	-62.16%	-	-	-
<u>Contracts</u>	19,221	23,776	1,000	(22,776)	-95.79%	-	-	-
<u>Farmington Public Library</u>	271,750	299,270	153,215	(146,055)	-48.80%	-	-	-
<u>Outside Organizations</u>	14,240	12,700	12,000	(700)	-5.51%	-	-	-
<u>General Assistance</u>	35,965	35,925	10,585	(25,340)	-70.54%	-	-	-
<u>Fixed Assessments</u>	138,019	181,255	868,920	687,665	379.39%	-	-	-
<u>SCHOOL</u>	5,152,812	5,384,060	2,750,118	(2,633,942)	-48.92%	-	N/A	-
<u>County Tax</u>	1,024,182	1,137,408	603,123	(534,285)	-46.97%	-	N/A	-
<u>Transfers to Cap Reserves</u>	1,442,714	1,571,300	300,850	(1,270,450)	-80.85%	-	-	-
TOTALS	14,980,103	15,844,438	7,477,022	(8,367,416)	-52.81%	-	-	-

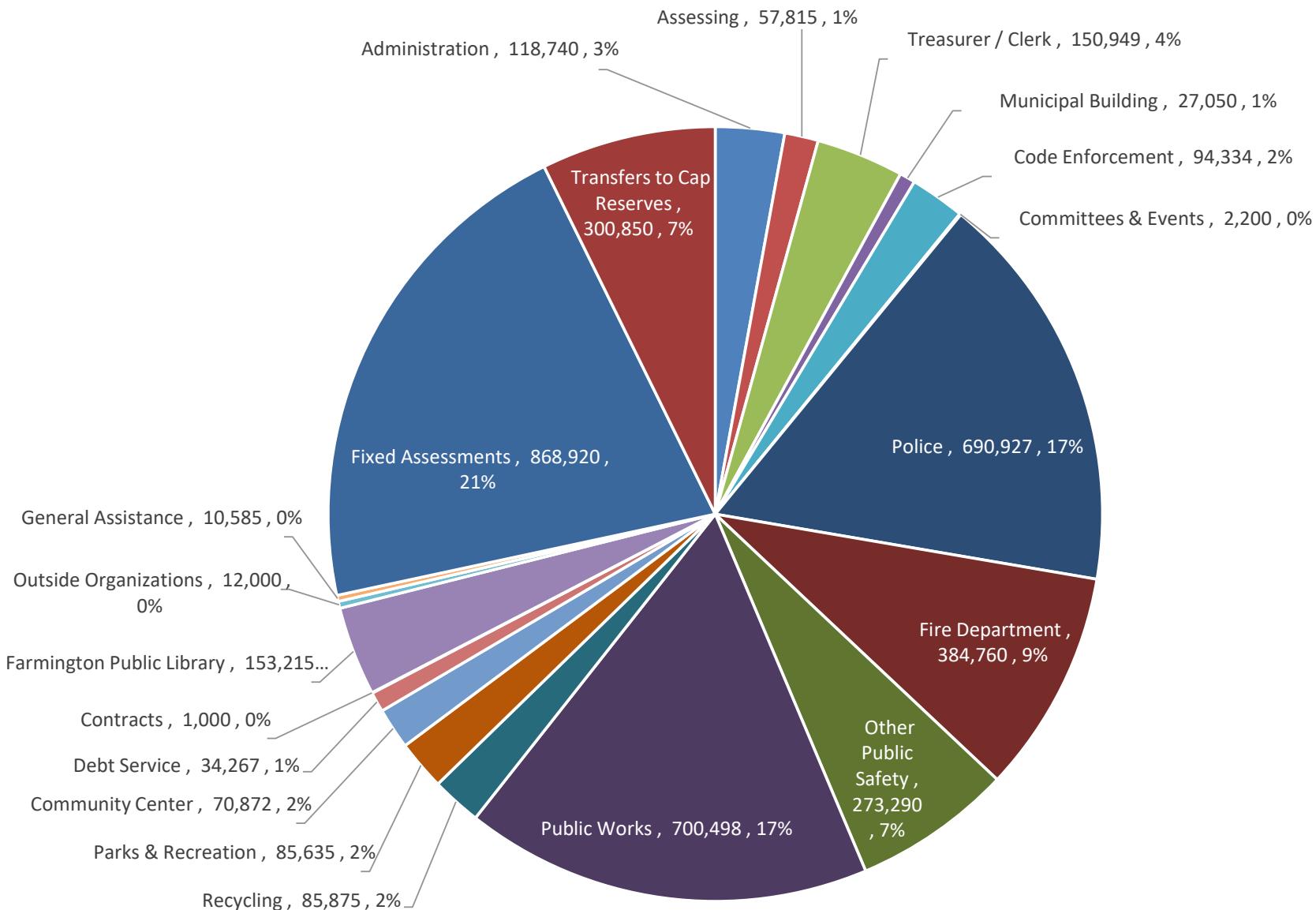
*No School or County Recommended

	FY 2024	FY 2025	FY2026 Manager Proposed	Manager Difference	Manager % Change	FY2026 Select Board Recommend	FY2026 Budget Committee Recommend	FY2025 FINAL
Municipal	8,803,109	9,322,970	4,123,782	(5,199,189)	-55.8%	-	-	-
Education	5,152,812	5,384,060	2,750,118	(2,633,942)	-48.9%	-	N/A	-
County Tax	1,024,182	1,137,408	603,123	(534,285)	-47.0%	-	N/A	-

Dated: 1/4/2026

FY 2026
Proposed Expenditures

2026 Farmington Municipal Budget Distribution



FY 2026
Proposed Expenditures

Acct. # 4110	Administration	FY 2024		FY 2025			Description	FY 2025				Select Board	Budget Committee	Final Adopted	Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %			Manager	Inc / (Dec)	% Change					
Personnel															
4110-0110 Admin Salaries		105,326	108,000	108,519	100.48%	90% TM	54,060	(53,940)	-49.94%						Paid in December No admin OT in interim budget Moved to Fixed Assessments Moved to Fixed Assessments Change program to PT only
4110-0115 BOS Stipend		8,700	10,700	10,800	100.93%	Selectmen Stipends	-	(10,700)	-100.00%						
4110-0120 Admin Wages		80,250	81,700	82,990	101.58%	Exec Assistant, 50% Planning Assistant	42,090	(39,610)	-48.48%						
4110-0125 Overtime		355	500	492	98.39%	Exec Assistant attending BOS meetings	-	(500)	-100.00%						
4110-0140 Vehicle Stipend		1,100	1,200	1,150	95.83%	Annual vehicle stipend for TM	540	(660)	-55.00%						
4110-0150 FICA		15,346	16,220	15,236	93.93%	FICA and Medicare - 7.65% of all pay, buyout & incentive .5% of payroll for ME Paid	-	(16,220)	-100.00%						
4110-0155 PFML		-	1,010	715	70.81%	Family Medical Leave		(1,010)	-100.00%						
4110-0160 Retirement		23,184	28,120	25,635	91.16%	MEPERS and ICMA 457		(28,120)	-100.00%						
4110-0170 Health Insurance		34,543	31,600	34,907	110.46%	MMEHT Medical Insurance		(31,600)	-100.00%						
4110-0180 Worker's Comp		1,657	830	789	95.05%	MMA Risk Management Paid to all PT employees for meeting safety metrics		(830)	-100.00%						
4110-0185 Safety/Incentive Pay		61	-	-	0.00%			-	-	0.00%					
Subtotal Personnel		270,522	279,880	281,232	100.48%			96,690	(183,190)	-65.45%					
Operations															
4110-0505 Travel & Mileage		578	750	130	17.30%	Mileage reimbursement and travel exp for work or training	250	(500)	-66.67%						Spring MTCMA and incidental ivost dues assessed in January or February Move landlines to fixed assessments CMM increase (copiers), 20% for postage machine
4110-0510 Training & Development		1,147	2,100	1,893	90.12%	Conferences and Classes ICMA, MTCMA, MMA, ME	150	(1,950)	-92.86%						
4110-0520 Dues		18,435	19,200	10,811	56.31%	Service Centers	10,700	(8,500)	-44.27%						
4110-1010 Office Supplies		1,201	1,300	1,556	119.69%	Misc Office Supplies	500	(800)	-61.54%						
4110-1015 Postage		557	500	502	100.37%	Postage and shipping	250	(250)	-50.00%						
4110-1025 Books/Periodicals		261	270	183	67.92%	Newspaper, OSHA posters	200	(70)	-25.93%						
4110-1510 Telephone		2,844	2,850	2,678	93.97%	Long distance, wireless	260	(2,590)	-90.88%						
4110-2025 Office Equipment		57	100	-	0.00%	Repair & Maintenance Copiers, Postage Meter,	50	(50)	-50.00%						
4110-2030 Equipment Rental		6,845	7,200	6,937	96.35%	Office Equipment	3,500	(3,700)	-51.39%						

FY 2026
Proposed Expenditures

Acct. # 4110	Administration	FY 2024		FY 2025		Description	FY 2025			Select Board	Budget Committee	Final Adopted	Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %		Manager	Inc / (Dec)	% Change				
4110-2050	Contingency	3,070	500	1,328	265.68%	Unanticipated Expense-recognition, meetings, etc		(500)	-100.00%				None in interim budget
4110-3010	Legal and Advertising	2,267	3,000	1,928	64.28%	Town attorney and required advertising	1,500	(1,500)	-50.00%				
4110-3020	IT Support	2,347	4,100	1,966	47.95%	Unscheduled IT services (above contract allotment)	500	(3,600)	-87.80%				
4110-3025	Application Software	4,417	3,610	2,430	67.31%	Software licenses	290	(3,320)	-91.97%				
	Other Contractual					Web hosting, Internet, Town Report Printing, etc	3,900	(3,000)	-43.48%				Move most to fixed assessments. Only Zoom
4110-3050	Services	6,619	6,900	6,667	96.62%	Property Tax Abatements	-	-	100.00%				Per audit, moved from rev to exp in 2025 unbudgeted
9080-9901	Tax Abatements	-	-	-	100.00%		22,050	(30,330)	-57.90%	-	-	-	
Subtotal Operations		50,647	52,380	39,009	74.47%								
Capital Outlay (see Capital)													
31XX		595	7,700	2,498	32.44%	See Capital Reserves	-	(7,700)	-100.00%	-	-	-	No capital in Interim budget
TOTAL		321,764	339,960	322,739	94.93%		118,740	(221,220)	-65.07%	-	-	-	
Payroll		270,522	279,880	281,232	100.48%		96,690	(183,190)	-65.45%	-	-	-	
Operating Exp.		50,647	52,380	39,009	74.47%		22,050	(30,330)	-57.90%	-	-	-	
Capital		595	7,700	2,498	32.44%		-	(7,700)	-100.00%	-	-	-	

Updated 1/4/2026

FY 2026
Proposed Expenditures

Acct. # 4110	Administration	FY 2024		FY 2025			Description	FY 2025			Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %			Manager	Inc / (Dec)	% Change	

Computation Tables:

Telephone # lines	Monthly	Annual
Cell phones	1	42.80
Total		\$256.80

Contract Services			
Network Mai \$100/Mo		600.00	
Security Consultant		0.00	
Maine Trust for Local News		0.00	
Town Repor Printing		3,300.00	
Photography		0.00	
VitaSys Website Hosting		0.00	
Total		\$3,900	

Software			
Adobe	Annual	287.88	
MailStore	3 yr paid 2023	0.00	
Zoom	Annual	0.00	
Barracuda email (3 yr paid 2024)		0.00	Move to FA
Town Cloud Agenda (3 yr pd 2024)		0.00	Postage Mac
Bull Durham-bitdefender (2yr pd 2025)		0.00	
Microsoft 365 \$73.84/mo		0.00	
Power DMS		0.00	
SDS Management System		0.00	
Barracuda backup (3 yr pd 2022)		0.00	Move to FA
Total		\$287.88	Total

Dues	# @ Cost/yi	Total	Training & Development (inc out of town travel costs)	
MMA	1 @ 8419.97	8,420.00	MTCMA March Interchange	100.00
MTCMA	1 @ 230.30	230.30	MTCMA August Institute	0.00
ICMA (.65% of TM Sala		812.50	MTCMA December Exchange	0.00
AVCOG			MMA Conference	0.00
MSCC	1 @ 1220.4	1,220.40	HR Conference	2 @ \$100
MLHRGA	2 @ \$35	0.00	ICMA Conf/Travel	0.00
Total		\$10,683.20	Various unplanned	200.00
			Alfond Reimbursement	-150.00
Equipment/Qtrly Fee	Total		Total	\$150.00
Xerox	\$459.30	2,769.58		
Transco	\$35.65	215.50		
Color copy overages		0.00		
Move to FA Postage Mac	\$232.70	465.40		
Move to FA				
Move to FA				
Move to FA				
Move to FA				
Move to FA				
Total		\$3,450.48		

FY 2026
Proposed Expenditures

Acct. # 4120	Assessor	FY 2024		FY 2025			Description	Manager	Inc/ (Dec)	% Change	FY 2026			Notes	
		Actuals	Budget	YTD @ 12/31/25	YTD %						Select Board	Budget Committee	Final Adopted		
Personnel															
4120-0110 Assessing Salaries		52,956	72,340	72,709	100.51%		FT Assessor Salary 50% Assessing Asst/Counter Clerk	36,630	(35,710)	-49.36%					
4120-0120 Assessing Wages		19,741	24,860	24,982	100.49%			12,780	(12,080)	-48.59%					
4120-0140 Vehicle Stipend		1,500	2,000	2,000	100.00%			1,000	(1,000)	-50.00%					
4120-0150 FICA		6,501	8,180	8,264	101.02%		FICA and Medicare - 7.65% of all pay, buyout & incentive .5% of payroll for ME Paid Family Medical Leave		(8,180)	-100.00%				Moved to Fixed Assessments	
4120-0155 PFML		-	540	126	23.29%									Moved to Fixed Assessments	
4120-0160 Retirement		8,571	9,770	10,336	105.79%		MEPERS and ICMA 457		(9,770)	-100.00%				Moved to Fixed Assessments	
4120-0170 Health Insurance		10,950	14,610	15,011	102.74%		MMEHT Health Coverage		(14,610)	-100.00%				Moved to Fixed Assessments	
4120-0180 Worker's Comp		946	850	814	95.73%		MMA Risk Management Paid to all PT employees for meeting safety metrics		(850)	-100.00%				Moved to Fixed Assessments	
4120-0185 Safety/Incentive Pay		38	-	-	0.00%					100.00%				Program change - pay only for part time staff	
Subtotal Personnel		101,204	133,150	134,240	100.82%			50,410	(82,740)	-62.14%	-	-	-		
Operations															
4120-0505 Travel & Mileage		-	100	-	0%		Mileage reimbursement and travel exp for work or training	-	(100)	-100.00%				Brandy only	
Training &															
4120-0510 Development		3,017	2,180	1,153	52.91%		Conferences and Classes	50	(2,130)	-97.71%				Incidental only-conferences happen in summer/fall	
4120-0520 Dues		-	315	315	100.00%		IAAO, CMAAO, MAAO	315	-	0.00%				All due in January	
4120-1010 Office Supplies		348	350	402	114.89%		Misc Office Supplies	180	(170)	-48.57%				Based on 4 yr expenditure data	
4120-1015 Postage		736	800	717	89.64%		Postage and Shipping Franklin County Registry of Deeds	400	(400)	-50.00%				Based on 3 yr expenditure data	
4120-1025 Books/Periodicals		-	-	-	100.00%				-	100.00%				Deeds and Plans are legal documents - move to 3010	
4120-1510 Telephone		463	470	470	99.91%		Long distance, wireless		-	(470)	-100.00%				Move landlines to fixed assessments
4110-2025 Office Equipment		-	-	-	0.00%		Repair & Maintenance	100	100	100.00%				Need to add for repair services	
4120-2030 Equipment Rental		2,220	2,220	2,220	100.00%		Plotter Rental	1,110	(1,110)	-50.00%				Current contract	

FY 2026
Proposed Expenditures

Acct. # 4120	Assessor	FY 2024		FY 2025			Description	FY 2026				Notes	
		Actuals	Budget	YTD @ 12/31/25	YTD %			Manager	Inc/ (Dec)	% Change	Select Board		
4120-3010 Legal and Advertising		576	600	909	151.54%	Town Attorney, Legal documents	200	(400)	-66.67%				
4120-3020 IT Support		319	1,250	517	41.35%	Unscheduled IT services (above contract allotment)	100	(1,150)	-92.00%				
4120-3025 Application Software Other Contractual		14,966	19,182	12,480	65.06%	Trifecta, Axis GIS, Power DMS, Barracuda, Ofc 365, Patriot	1,950	(17,232)	-89.83%				
4120-3050 Services		9,394	3,000	3,000	100.00%	CAI Tax Mapping, Dirigo Assessing	3,000	-	0.00%				
Subtotal Operations		32,038	30,467	22,183	72.81%		7,405	(23,062)	-75.70%	0	-	-	
Capital Outlay (see Capital Reserves Tab)													
31XX		137,177	35,700	148,983	417.32%	See Capital reserves	-	(35,700)	-100.00%	-	-	-	No Capital in interim budget
TOTAL		270,419	199,317	305,407	153.23%		57,815	(141,502)	-70.99%	-	-	0	
Payroll	101,204	133,150	134,240	100.82%			50,410	(82,740)	-62.14%	0	-	-	
	32,038	30,467	22,183	72.81%			7,405	(23,062)	-75.70%	0	-	-	
Operating Costs	137,177	35,700	148,983	417.32%			-	(35,700)	0.00%	0	-	-	
Capital													

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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 %				Inc/ (Dec)	% Change	Select Board					
Computation Tables:																
Telephone # lines																
Cell phones		0	42.80			\$0.00										
Total						\$0.00										
Contract Services																
CAI Web GIS		3,000.00		Dues	# @ Cost/y	Total	Training & Development (inc out of town travel costs)									
*Due in January				IAAO	1 @ \$240	240.00	IAAO Annual Conference 2026		0.00							
				ME Chapter IAAO		35.00	MAAO Annual Tax School-5 Da		0.00							
				MAAO	1 @ \$40	40.00	IAAO ME Chapter Fall Conferer		0.00							
							Misc Trainings		100.00							
							Alfond Reimbursement		-50.00							
		\$3,000				\$315.00				\$50.00						
Software																
Office 365			0.00	Move to FA			Equipment Rental									
CAI Axis GIS			1,950.00	Due in May			Wells Fargo		1,110.00							
Patriot				Due in Nov												
Trifecta 3 yr (1 yr pd 2024)		0														
Barracuda (every 3 yr - paid 2024)		0.00		Move to FA												
Power DMS		0.00		Move to FA												
ESRI ArcGIS Professional		0.00		Due in fall												
		\$1,950								\$1,110.00						

FY 2026
Proposed Expenditures

Acct. #	Treasurer / Clerk	FY 2024		FY 2025			Description	FY 2026			Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %			Manager	Inc / (Dec)	% Change	
Personnel											
4130-0110	Treas/Clerk Salaries	150,112	152,570	153,962	100.91%	Town Clerk and Treasurer Salaries	77,840	(74,730)	-48.98%		
4130-0120	Treas/Clerk Wages	71,140	74,580	74,927	100.47%	AP/Counter Clerk Salary, 50% Assessing Ast/Clerk	38,000	(36,580)	-49.05%		
4130-0125	Overtime	-	750	-	0.00%	AP/Counter Clerk OT	0.00	(750)	-100.00%		
4130-0130	Part time	6,873	4,000	2,340	58.51%	Part Time Election Workers	2,600.00	(1,400)	-35.00%		
4130-0150	FICA	16,420	18,330	16,680	91.00%	FICA and Medicare - 7.65% of all pay, buyout & incentive .5% of payroll for ME Paid Family Medical Leave		(18,330)	-100.00%		
4130-0155	PFML	-	1,200	305	25.40%			(1,200)	-100.00%		
4130-0160	Retirement	19,289	22,910	24,238	105.80%	MEPERS and ICMA 457		(22,910)	-100.00%		
4130-0170	Health Insurance	48,899	52,520	54,751	104.25%	MMEHT Health		(52,520)	-100.00%		
4130-0180	Worker's Comp	863	290	277	95.60%	MMA Risk Management		(290)	-100.00%		
4130-0185	Safety/Incentive Pay	90	-	-	0.00%	Paid to all PT employees for meeting safety metrics	-	-	0.00%		
Subtotal Personnel		313,685	327,150	327,481	100.10%		118,440	(208,710)	-63.80%	-	-
Operations											
4130-0505	Travel & Mileage	1,128	1,200	707	58.92%	Mileage reimbursement and travel expense for work or training	200.00	(1,000)	-83.33%		
4130-0510	Training & Development	1,111	700	193	27.50%	MMA workshops for advanced training & annual MMA convention	210	(490)	-70.00%		
4130-0520	Dues	135	245	195	79.59%	MWDA/ MLGHRA / MMTCTA/ MTCCA	155	(90)	-36.73%		
4130-1010	Office Supplies	2,659	3,000	1,878	62.59%	Misc Office Supplies	1,000.00	(2,000)	-66.67%		
4130-1015	Postage	9,106	9,000	4,273	47.48%	Postage and Shipping	2,000.00	(7,000)	-77.78%		
4130-1025	Books/Periodicals	563	700	605	86.49%	Motor veh Price Digest for registrations, ME Town & City Mag	700.00	-	0.00%		
4130-1510	Telephone	922	930	936	100.66%	Long distance, wireless	-	(930)	-100.00%		
4110-2025	Office Equipment	-	-	-	0.00%	Repair & Maintenance	0.00	-	100.00%		
4130-2050	Contingency	4,237	100	-	0.00%	Unplanned emergency expenditures	0.00	(100)	-100.00%		
4130-3005	Auditor	8,988	8,000	7,800	97.50%	Auditing Services Contract	8,000.00	-	0.00%		

FY 2026
Proposed Expenditures

Acct. # 4130	Treasurer / Clerk	FY 2024		FY 2025			Description	FY 2026			Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %			Manager	Inc / (Dec)	% Change	
4130-3010 Legal and Advertising		574	500	(42)	-8.40%	Town attorney and required advertising	200.00	(300)	-60.00%		
4130-3020 IT Support		928	3,750	1,491	39.75%	Unscheduled IT services (above contract allotment)	200.00	(3,550)	-94.67%		
4130-3025 Application Software		20,427	23,180	8,905	38.42%	TRIO, Dell, Acrobat	3,590	(19,590)	-84.51%		Only Acrobat
4130-3030 Payroll Services		6,132	18,500	16,126	87.17%	Bangor Savings payroll processing	10,500.00	(8,000)	-43.24%		New payroll/HR system
4130-3045 Election Expense		1,822	2,000	660	33.00%	Ballots, voting machine calibration, misc supplies, food	1,000.00	(1,000)	-50.00%		
Other Contractual Services		12,004	5,440	4,801	88.26%	WageWorks, HighGrade, Paymode, Shredding	2,754	(2,686)	-49.37%		
4130-3065 Lien Costs		6,026	6,500	4,801	73.86%	Costs to issue and discharge liens	2,000.00	(4,500)	-69.23%		Based on 4 yr history
Subtotal Operations		76,762	83,745	53,329	63.68%		32,509	(51,236)	-61.18%	-	-
Capital Outlay (see Capital Reserves Tab)											
31XX		1,712	5,000	458	9.16%	See Capital Expenditures	-	(5,000)	-100.00%	-	-
TOTAL		392,159	415,895	381,267	91.67%		150,949	(264,946)	-63.70%	-	-
Payroll		313,685	327,150	327,481	100.10%		118,440	(208,710)	-63.80%	-	-
Operating Costs		76,762	83,745	53,329	63.68%		32,509	(51,236)	-61.18%	-	-
Capital		1,712	5,000	458	9.16%		-	(5,000)	-100.00%	-	-

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FY 2026
Proposed Expenditures

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

Computation Tables:

Telephone # lines	Monthly	Annual
Cell phones	0	42.80
Total		\$0.00

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		
		\$2,754

Software		
Adobe	\$335.38 annual	335.38
Trio	\$7900 Annual	3,250.00
Ofc 365		0.00
Quickbooks	\$200/mo	0
		Due in Jun
		Quarterly
		Move to FA discontinue

Dues		
MLGHRA Bureau	35.00	Due in May
MMTCTA Bureau	30.00	Due in Jan
MTCCA Dunham and?	90.00	Due in Jan
Notary fees	0.00	
NRTCTA Bureau	0.00	Due in Jul
		\$155.00

Training & Development (inc out of town travel costs)		
MMA Conf	0.00	October
MMTCTA	100.00	Spring
HR & Management Conf	105.00	Spring
Vital Records	0.00	Fall?
Elections	0.00	Fall?
NRTCTA Annual Conference	0.00	October
various unplanned	200.00	
Alfond reimbursement	-202.50	

FY 2026
Proposed Expenditures

Acct. # 4160	Municipal Building	FY 2024		FY 2025			Description	FY 2026					Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %			Manager	Inc / (Dec)	% Change	Select Board	Budget Committee	
Personnel													
4160-0120 Mun Building Wages		15,966	19,680	14,344	72.89%	Custodian Wages	10,780	(8,900)	-45.22%				
4160-0150 FICA		1,168	1,520	1,103	72.60%	FICA and Medicare .5% of payroll for ME Paid	(1,520)	-100.00%					Moved to Fixed Assessments
4160-0155 PFML		-	100	19	18.71%	Family Medical Leave	(100)	-100.00%					Moved to Fixed Assessments
4160-0180 Worker's Comp		850	565	541	95.77%	MMA Risk Management	(565)	-100.00%					Moved to Fixed Assessments
4160-0185 Safety Incentive		-	76	80	105.26%	Paid to all PT employees for meeting safety metrics	-	(76)	-100.00%				Paid in December
Subtotal Personnel		17,983	21,941	16,088	73.32%		10,780	(11,161)	-50.87%	-	-	-	
Operations													
4160-0505 Travel & Mileage		103	125	-	0.00%	Mileage to take recyclables to transfer station and to RSD 9 Central Office for supplies.	100	(25)	-20.00%				Charges at end of FY
4160-1030 Building Maint Supplies		786	-	-	0.00%	Paint, paper goods, light bulbs, floor mats, etc.	-	-	100.00%				Move all to Building Maintenance line
4160-1031 Cleaning Supplies		842	-	-	0.00%	Rags, cleaners, & misc cleaning supplies	-	-	100.00%				Move all to Building Maintenance line
4160-1541 Electricity		22,169	20,400	22,964	112.57%	Electricity billings	13,100	(7,300)	-35.78%				Heavier use in winter months
4160-1542 Heat		20,819	22,000	13,523	61.47%	Heating fuel	-	(22,000)	-100.00%				Annual purchase in Fall
4160-1543 Water		499	560	555	99.09%	Water service billing	290	(270)	-48.21%				
4160-1544 Waste Removal/Trash		837	880	340	38.63%	Trash disposal - dumpster	280	(600)	-68.18%				Archie's increase
4160-2035 Building Maintenance Equipment Repair &		9,996	14,000	3,308	23.63%	Boilers, HVAC, locks, plumbing, fences, shed, etc.	1,500	(12,500)	-89.29%				
4160-2040 Maint		432	500	200	40.00%	Annual generator maint, AV equipment, etc	200	(300)	-60.00%				Annual inspection in spring
4160-2050 Contingency		-	500	864	172.83%	Unplanned emergency expenditures	200	(300)	-60.00%				
4160-3015 Licenses & Fees Other Contractual		-	100	-	0.00%	Underground storage tank registration	-	(100)	-100.00%				Billed in November
4160-3050 Services		812	900	594	66.03%	UST insp, fire extinguisher insp, Seacoast Security.	600	(300)	-33.33%				Fire extinguishers and UST inspection only
Subtotal Operations		57,294	59,965	42,348	70.62%		16,270	(43,695)	-72.87%	-	-	-	
Capital Outlay (see Capital Reserves Tab)													
31XX		7,944	16,000	4,273	26.70%	See Capital Reserves	-	(16,000)	-100.00%	-	-	-	No Capital in interim budget
TOTAL		83,221	97,906	62,708	64.05%		27,050	(70,856)	-72.37%	-	-	-	
Payroll		17,983	21,941	16,088	73.32%		10,780	(11,161)	-50.87%	-	-	-	
Operating Costs		57,294	59,965	42,348	70.62%		16,270	(43,695)	-72.87%	-	-	-	
Capital		7,944	16,000	4,273	26.70%		-	(16,000)	-100.00%	-	-	-	

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FY 2026 Proposed Expenditures

		FY 2024		FY 2025				FY 2026				Notes
Acct. #	Municipal Building	Actuals	Budget	YTD @ 12/31/25	YTD %	Description	Manager	Inc / (Dec)	% Change	Select Board	Budget Committee	Final Adopted

Computation Tables:

#2 Fuel

Avg Gal/yr	2022 Gal	2023 Gal	2024 Gal	2025 est	\$/gal	Estimate
8,026	7,550	8,512	8,017	\$2.47		\$19,825

Electricity

kWh/mo	\$/kWh	Delivery	C Service	C	6-month	
8,932.00	0.119	\$ 0.019	223.76	8,710	bldg	
	0.127					
252.00	0.178		46.33	550	sign	Ampion - only CMP service charge
31.61	20.160	\$ -	0.000	3,824	Demand	
Total				\$13,084		

Contract Services

FY 2026 Proposed Expenditures

Acct. # 4170	Code Enforcement	FY 2024		FY 2025			Description	FY 2026			Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %			Manager	Inc / (Dec)	% Change	
Personnel											
4170-0110 CEO/Planning Salaries		71,565	74,010	79,126	106.91%	Code Enforcement Officer Salary CEO Assistant, 50% Planning Assistant	40,800	(33,210)	-44.87%		
4170-0120 CEO/Planning Wages		74,805	79,500	80,209	100.89%		41,520	(37,980)	-47.77%		
4170-0125 Overtime CEO/Planning Part-		280	500	-	0.00%	Staff attending meetings	-	(500)	-100.00%		
4170-0130 time		-	-	3,648	100.00%	Intern wages	4,640	4,640	100.00%		
4170-0140 Vehicle Stipend		1,925	2,100	2,100	100.00%	Annual vehicle stipend for CEO	1,050	(1,050)	-50.00%		
4170-0150 FICA		12,594	11,790	13,107	111.17%	Payroll Taxes on budgeted salaries and wages .5% of payroll for ME Paid		(11,790)	-100.00%		
4170-0155 PFML		-	770	251	32.54%	Family Medical Leave		(770)	-100.00%		
4170-0160 Retirement		10,066	10,640	11,693	109.89%	MEPERS and ICMA 457		(10,640)	-100.00%		
4170-0170 Health Insurance		19,984	20,410	21,003	102.90%	MMEHT Health Coverage		(20,410)	-100.00%		
4170-0180 Worker's Comp		1,767	1,241	1,188	95.73%	MMA Risk Management		(1,241)	-100.00%		
4170-0185 Safety/Incentive Pay		64	-	-	0.00%	Paid to all PT employees for meeting safety metrics		-	100.00%		
Subtotal Personnel		193,048	200,961	212,324	105.65%		88,010	(112,951)	-56.21%	-	-
Operations											
4170-0505 Travel & Mileage		24	100	96	95.90%	Mileage reimbursement, travel exp, for work or training	50	(50)	-50.00%		
Training &		987	610	313	0.00%	Conferences and Classes	260	(350)	-57.38%		
4170-0510 Development											MBOIA and misc allowance
4170-1010 Office Supplies		489	750	681	90.84%	Misc Office Supplies	350	(400)	-53.33%		
4170-1015 Postage		357	550	334	60.80%	Postage & shipping	250	(300)	-54.55%		
4170-1510 Telephone		1,416	1,461	1,687	115.47%	Long distance, wireless	560	(901)	-61.67%		
4170-2030 Equipment Rental		3,629	3,604	3,652	101.32%	Copier charges	1,814	(1,790)	-49.67%		
4170-3010 Legal and Advertising		138	5,000	5,007	100.14%	Public Notices, Attorney	2,500	(2,500)	-50.00%		
4170-3020 IT Support		31	2,188	870	39.74%	Unscheduled IT services (above contract allotment)	200	(1,988)	-90.86%		
4170-3025 Application Software		603	530	1,079	203.65%	Adobe, Barracuda, Office 365, Power DMS	340	(190)	-35.85%		
Subtotal Operations		7,675	14,793	14,233	96.22%		6,324	(8,469)	-57.25%	-	-
Capital Outlay (see Capital Reserves Tab)											
31XX		-	2,000	239	11.95%	See Capital Reserves	-	(2,000)	-100.00%	-	-
TOTAL		200,723	217,754	226,797	104.15%		94,334	(123,420)	-56.68%	-	-
Payroll		193,048	200,961	212,324	105.65%		88,010	(112,951)	-56.21%	-	-
Operating Costs		7,675	14,793	14,233	96.22%		6,324	(8,469)	-57.25%	-	-
Capital		-	2,000	239	11.95%		-	(2,000)	-100.00%	-	-

Updated 1/4/2026

FY 2026 Proposed Expenditures

Computation Tables:

Telephone # lines	Monthly	Annual
Cell stipend	1	45.00
LPI Cell Ph	1	48.00
Total		\$558.00

Software		
Adobe	Annual	\$ 335.38
Baracuda	3yr paid in 2024	\$ -
Power DMS		\$ -
Microsoft 365		\$ -
		\$335.38

Training & Development (inc out of town travel costs)	
MBOIA Conference	Spring
Misc	various unplanned
Alfond reimb	

FY 2026
Proposed Expenditures

Acct. # 4180	Committees & Events	FY 2024		FY 2025			Description	FY 2026				Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %			Manager	Inc / (Dec)	% Change	Select Board	
Operations												
4180-5001 Memorial Day		686	750	760	101.38%	Veteran Grave Flags	760.00	10	1.33%			
4180-5002 Planning Board		155	200	-	0.00%	Supplies, training	-	(200)	-100.00%			
4180-5004 Special Projects		1,559	2,800	1,053	37.62%	Selectman's Projects Weeklong event spons. by American Legion	1,440.00	(1,360)	-48.57%			
4180-5005 Vietnam Travelling Wall		-	2,000	1,980	99.00%			(2,000)	-100.00%			
TOTAL		2,400	5,750	3,794	65.98%		2,200	(3,550)	-61.74%	-	-	-

Updated 1/4/2026

FY 2026
Proposed Expenditures

Acct. # 4220	Police Department	FY 2024		FY 2025		Description	FY 2026					Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %		Manager	Inc / (Dec)	% Change	Select Board	Budget Committee	
Personnel												
4220-0110 PD Salaries		180,592	180,890	180,782	99.94%	Chief, Deputy Chief Stipends paid per bargaining contract	93,030	(87,860)	-48.57%			
4220-0115 Stipends		21,500	20,750	20,000	96.39%		-	(20,750)	-100.00%			
4220-0120 PD Wages		643,199	754,930	743,240	98.45%	Police Officers, Office Mgr, Dispatcher, SRO Scheduled and unscheduled OT	401,420	(353,510)	-46.83%			
4220-0125 PD Overtime		113,992	87,000	94,539	108.67%	Crossing Guards, Parking Enforcement, ACO	44,000	(43,000)	-49.43%			
4220-0130 PD Parttime		22,424	42,560	37,505	88.12%		31,040	(11,520)	-27.07%			
4220-0140 Vehicle Stipend		1,914	-	-	0.00%	Annual vehicle stipend for Chief	-	-	100.00%			
4220-0150 FICA		75,082	85,600	80,269	93.77%	FICA and Medicare .5% of payroll for ME Paid Family Medical Leave		(85,600)	-100.00%			
4220-0155 PFML		-	1,800	305	16.93%			(1,800)	-100.00%			
4220-0160 Retirement		115,774	125,830	136,855	108.76%	MEPERS Special Plan, ICMA		(125,830)	-100.00%			
4220-0170 Health Insurance		199,642	273,220	236,097	86.41%	MMEHT Health Coverage		(273,220)	-100.00%			
4220-0180 Workers Comp		52,277	33,040	29,066	87.97%	MMA Risk Management Safety Incentive, Gym Memberships, Fitness Incent		(33,040)	-100.00%			
4220-0185 Incentive Pay		5,705	12,980	4,607	35.50%		-	(12,980)	-100.00%			
Subtotal Personnel		1,432,100	1,618,600	1,563,264	96.58%		569,490	(1,049,110)	-64.82%	-	-	-
Operations												
4220-0505 Travel & Mileage Training &		2,911	3,500	127	3.64%	Mileage and transportation for use of personal vehicles for work or training, lodging, meals	600	(2,900)	-82.86%			
4220-0510 Development		22,094	27,000	13,023	48.23%	Ammunition, tuition reimb, officer training, conferences	10,430	(16,570)	-61.37%			
4220-0520 Dues		535	1,100	1,110	100.91%	FBI LEEDA, MCP, IACP	610	(490)	-44.55%			
4220-0525 Clothing & Apparel		14,270	13,500	10,758	79.69%	Uniforms and gear - new hires	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%			
4220-1010 Office Supplies		2,878	3,500	1,371	39.17%	General office supplies	1,750	(1,750)	-50.00%			
4220-1015 Postage		288	350	257	73.37%	Postage & shipping	175	(175)	-50.00%			
4220-1020 Other Supplies		3,011	4,000	2,669	66.72%	General station supplies Maps and street reference guides, LEO Manual	2,000	(2,000)	-50.00%			
4220-1025 Books/Periodicals		784	600	717	119.48%		200	(400)	-66.67%			
4220-1035 Motor Fuel		32,588	37,500	26,690	71.17%	Unleaded	15,900	(21,600)	-57.60%			

FY 2026
Proposed Expenditures

Acct. # 4220	Police Department	FY 2024		FY 2025			Description	FY 2026			Notes	
		Actuals	Budget	YTD @ 12/31/25	YTD %			Manager	Inc / (Dec)	% Change		
4220-1050	Public Safety Equipment	16,702	15,000	8,853	59.02%		Taser contract, spike strips, radar units, etc	7,500	(7,500)	-50.00%		
4220-1070	Computer Hardware	5,216	2,500	1,556	62.25%		Repair, replacement parts, NOT new computers	1,250	(1,250)	-50.00%		
4220-1510	Telephone	16,735	21,300	17,916	84.11%		Cell phones, stipends, long distance, Fax, MiFi hotspots	5,800	(15,500)	-72.77%		
4220-1541	Electricity	10,204	9,370	11,360	121.24%		Electricity bills	4,870	(4,500)	-48.03%		
4220-1542	Heat	2,881	3,050	3,940	129.17%		Propane	1,800	(1,250)	-40.98%		
4220-1543	Water	1,691	1,880	1,920	102.11%		Water service quarterly bills	1,000	(880)	-46.81%		
4220-2015	Vehicle Repair & Maint	13,863	15,000	6,413	42.75%		Preventive Maint and Repairs	7,500	(7,500)	-50.00%		
4220-2030	Equipment Rental	2,174	2,460	2,023	82.25%		Copiers	1,052	(1,408)	-57.24%		
4220-2035	Building Maintenance	4,421	6,000	5,577	92.95%		Boiler maintenance, plumbing, misc repairs, supplies, etc	3,000	(3,000)	-50.00%		
4220-2040	Equipment Repair & Maint	2,859	3,000	2,449	81.63%		Generator maintenance	1,500	(1,500)	-50.00%		
4220-2050	Contingency	436	600	520	86.67%		Unplanned emergency expenditures	-	(600)	-100.00%		
4220-3010	Contingency	648	900	1,031	114.50%		Town attorney, FOP Legal Defense, job ads	2,000	1,100	122.22%		
4220-3020	Legal and Advertising						Unscheduled IT services (above contract allotment)	5,000	(10,625)	-68.00%		
4220-3025	IT Support	5,016	15,625	5,929	37.94%		PowerDMS, UOF Sim, BWC storage, Security, backup, etc.	26,820	(15,550)	-36.70%		
4220-3050	Application Software Other Contractual	47,398	42,370	41,937	98.98%		Shredding, radar calibr, MLEAP, Pest Svc, candidate testing, etc	7,180	(8,405)	-53.93%		
4220-3055	Services	12,227	15,585	12,901	82.78%		Janitor service	6,500	(6,500)	-50.00%		
	Subtotal Operations	232,754	265,840	198,794	74.78%			121,437	(144,403)	-54.32%	-	-
Capital Outlay (see Capital Reserves Tab)												
32XX		139,127	185,050	164,111	88.68%	See Capital Reserves	-	(185,050)	-100.00%	-	-	-
	TOTAL	1,803,981	2,069,490	1,926,169	93.07%		690,927	(1,378,563)	-66.61%	-	-	-
	Payroll	1,432,100	1,618,600	1,563,264	96.58%		569,490	(1,049,110)	-64.82%	-	-	-
	Operating Costs	232,754	265,840	198,794	74.78%		121,437	(144,403)	-54.32%	-	-	-
	Capital	139,127	185,050	164,111	88.68%		-	(185,050)	-100.00%	-	-	-

Updated 12/10/2025

FY 2026
Proposed Expenditures

Acct. # 4220	Police Department	FY 2024		FY 2025		Description	FY 2026					Notes																											
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FY 2026
Proposed Expenditures

Acct. # 4230	Fire Department	FY 2024		FY 2025			Description	FY 2026					Notes	
		Actuals	Budget	YTD @ 12/31/25	YTD %			Manager	Inc / (Dec)	% Change	Select Board	Budget Committee		
Personnel														
4230-0110	FD Salaries	74,294	75,670	75,956	100.38%	Fire Chief On call stipends, Mechanic Stipend	37,760	(37,910)	-50.10%					
4230-0115	Stipends	3,500	6,500	6,258	96.27%		3,250	(3,250)	-50.00%					
4230-0120	FD Wages	491,367	565,700	588,984	104.12%	Firefighters and per diems Scheduled and unscheduled OT	293,740	(271,960)	-48.07%					
4230-0125	FD Overtime	16,823	16,300	14,777	90.66%		8,000	(8,300)	-50.92%					
4230-0150	FICA	48,162	54,210	56,400	104.04%	7.65% of all wages .5% of payroll for ME Paid Family Medical Leave MainePERS Special plan		(54,210)	-100.00%				Moved to Fixed Assessments	
4230-0155	PFML	-	3,540	851	24.03%			(3,540)	-100.00%				Moved to Fixed Assessments	
4230-0160	Retirement	53,885	76,340	80,160	105.00%			(76,340)	-100.00%				Moved to Fixed Assessments	
4230-0170	Health Insurance	79,920	87,621	87,426	99.78%	MMEHT Health		(87,621)	-100.00%				Moved to Fixed Assessments	
4230-0180	Workers Comp	87,996	29,720	42,167	141.88%	MMA Risk Management Injury/disability insurance for PT & Per Diem		(29,720)	-100.00%				Moved to Fixed Assessments	
4230-0182	Volunteer Insurance	1,821	1,825	1,821	99.78%	Paid to all PT employees for meeting safety metrics	1,825	-	0.00%				Due in Feb	
4230-0185	Incentive Pay	288	1,426	1,420	99.57%			(1,426)	-100.00%				Paid in December	
Subtotal Personnel		858,057	918,852	956,219	104.07%		344,575	(574,277)	-62.50%	-	-	-		
Operations														
4230-0510	Development	3,044	2,700	2,376	88.02%	Conferences and Classes Professional dues: MFCA, IAFF	600	(2,100)	-77.78%					Only spring training
4230-0520	Dues	330	530	560	105.66%		330	(200)	-37.74%					IAFF Only
4230-0525	Clothing & Apparel	25,679	25,000	17,800	71.20%	Uniforms and Gear	10,000	(15,000)	-60.00%					Forest service Grant match. Need to spend prior to July.
4230-1010	Office Supplies	185	200	127	63.48%	General office supplies Postage and shipping charges	100	(100)	-50.00%					
4230-1015	Postage	79	50	75	150.86%		50	-	0.00%					
4230-1020	Other Supplies	776	750	557	74.22%	General station supplies	375	(375)	-50.00%					
4230-1025	Books/Periodicals	74	100	-	0.00%	FF periodical	-	(100)	-100.00%					
4230-1035	Motor Fuel	13,797	13,200	12,113	91.77%	Unleaded and Diesel	6,400	(6,800)	-51.52%					
4230-1040	Tools & Equipment Public Safety	212	500	20	4.00%	Small tools FF equipment, lighting, AEDs, etc	-	(500)	-100.00%					Move to Vehicle Maint
4230-1050	Equipment	16,837	15,500	15,819	102.06%	Long distance, wireless, ipads	2,500	(13,000)	-83.87%					
4230-1510	Telephone	5,058	5,070	5,089	100.38%	Electricity for Farmington Falls Station	1,440	(3,630)	-71.60%					Move landlines to fixed assessments
4230-1541	Electricity	600	670	759	113.26%	Heat for Farmington Falls Station	400	(270)	-40.30%					Standard offer and delivery chg increases
4230-1542	Heat	1,268	1,040	1,009	97.00%		800	(240)	-23.08%					Assume 80% use Jan-June

FY 2026
Proposed Expenditures

Acct. # 4230	Fire Department	FY 2024		FY 2025			Description	FY 2026					Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %			Manager	Inc / (Dec)	% Change	Select Board	Budget Committee	
4230-1543	Water	356	400	356	89.07%		Water for Farmington Falls Station	190	(210)	-52.50%			
4230-2015	Vehicle Repair & Maint	24,161	23,000	23,010	100.04%		Preventive maint and repairs	10,000	(13,000)	-56.52%			
4110-2025	Office Equipment	-	-	-	#DIV/0!		Repair & Maintenance	-	-	100.00%			
4230-2030	Equipment Rental	-	1,512	1,696	112.16%		Copier Rental Contract	800	(712)	-47.09%			
4230-2035	Building Maintenance	3,371	2,000	1,720	85.99%		Fire station repairs	1,000	(1,000)	-50.00%			
4230-2040	Equipment Repair & Maint	8,226	8,500	9,040	106.36%		Hoist, SCBA, etc.	3,100	(5,400)	-63.53%			
4230-2050	Contingency	2,359	1,000	916	91.60%		Unplanned emergency expenditures	100	(900)	-90.00%			
4230-3015	Licenses and Fees	112	125	(100)	-80.00%		Compressed air license	-	(125)	-100.00%			
4230-3020	IT Support	680	3,125	1,282	41.03%		Unscheduled IT services (above contract allotment)	500	(2,625)	-84.00%			
4230-3025	Application Software	3,161	8,200	4,539	55.35%		Reporting Software, Power DMS	-	(8,200)	-100.00%			
4230-3050	Other Contractual Services	3,246	3,500	893	25.51%		Health assessments	1,500	(2,000)	-57.14%			
Subtotal Operations		113,611	116,672	99,657	85.42%			40,185	(76,487)	-65.56%	-	-	
Capital Outlay (see Capital Reserves Tab)													
33XX		12,572	165,800	9,738	5.87%		See Capital Reserves	7,500	(158,300)	-95.48%	-	-	-
TOTAL		984,240	1,201,324	1,065,613	88.70%			392,260	(809,064)	-67.35%	-	-	-
Payroll		858,057	918,852	956,219	104.07%			344,575	(574,277)	-62.50%	-	-	-
Operating Costs		113,611	116,672	99,657	85.42%			40,185	(76,487)	-65.56%	-	-	-
Capital		12,572	165,800	9,738	5.87%			7,500	(158,300)	-95.48%	-	-	-

Updated 1/4/2026

**FY 2026
Proposed Expenditures**

Acct. # 4230	Fire Department	FY 2024		FY 2025			Description	FY 2026				Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %			Manager	Inc / (Dec)	% Change	Select Board	

Computation Tables:

Diesel Use

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

Electricity

kWh/mo	\$/kWh	Delivery Chg	Service Chg	6-month
72.00	0.127	\$ 0.100	46.330	\$380

Telephone # lines Monthly Annual

Cell phones	1	42.80	\$ 256.80
Ipads	5	39.23	\$ 1,176.90
Total			\$1,434

Training & Development (inc out of town travel costs)

Annual MFCA Conference	400.00	Spring	Dues	
FFI & FFII Certification			IAFC	0.00
Alford reimbursement	-600.00	50% reg fee	ME Fire Chief's Associa	330.00
First Aid and CPR			NFPA	
Other Training	800.00		MSFFF	
Total			Total	\$330

Application Software

Reporting	0.00	Due in fall	United Diagnostic Servi	1,200.00
When to Work	0.00	Due in fall	Physical Exams	300.00
Power DMS	0.00	Move to FA	Vaccines	
MSDS	0.00	Move to FA		
Office 365	0.00	Move to FA		
Barracuda - 3 yr paid 2024		Move to FA	Total	\$1,500
Total	\$0			

Contractual Services

FY 2026
Proposed Expenditures

Acct. #	Other Public Safety	FY 2024		FY 2025			Description	FY 2026			Select Board	Budget Committee	Final Adopted	Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %	Manager		Inc / (Dec)	% Change					
4235-1543	Hydrants	350,812	395,200	395,200	100.00%	Water service	200,600	(194,600)	-49.24%					FWD 1.5 % increase First Point estimate, Ampion 2nd 6 mos of their FY26 assessment
4250-1541	Street Lights	75,381	77,600	67,200	86.60%	Electricity	37,300	(40,300)	-51.93%					
4270-3050	Ambulance Services	50,226	62,040	62,032	99.99%	MaineHealth EMS	35,390	(26,650)	-42.96%					
TOTAL		476,419	534,840	524,432	98.05%		273,290	(261,550)	-48.90%	-	-	-	-	

Updated 1/6/2025

FY 2026
Proposed Expenditures

Acct. #	Other Public Safety	FY 2024		FY 2025			Description	FY 2026				Notes		
		Actuals		Budget	YTD @ 12/31/25	YTD %		Manager	Inc / (Dec)	% Change	Select Board	Budget Committee	Final Adopted	
Computation Tables:														
Electricity														
		KWh/mo	\$/kWh	Delivery Ch	Service Cr	6-month cost								
		675.62	0.127	\$ 0.100	463.300	3,700	Ten traffic light accounts							
		206.54	0.178		46.330	500	Academy St							
		72.46	0.127	\$ 0.100	46.330	380	Bridge St							
		30.42	0.127	\$ 0.100	46.330	320	Church St							
		282.75	0.178		46.330	580	Front St pole 5							
		59.04	0.127	\$ 0.100	46.330	360	Front St pole 9							
		132.40	0.127	\$ 0.100	46.330	460	Front St pole 10							
		217.35	0.178		46.330	510	Intervale							
		327.66	0.178		46.330	630	South St							
Street Lights														
		5,780.42	0.119			4,120	Electricity							
		2.00		5.32	9.12	173	Street lights							
		3.00		7.97	10.11	325	Street lights							
		4.00		12.36	12.07	586	Street lights							
		1.00		19.06	13.52	195	Street lights							
		1.00		3.93	8.32	74	Street lights							
		108.00		0.81	8.49	6,026	Street lights							
		89.00		1.04	8.49	5,089	Street lights							
		110.00		1.85	8.49	6,824	Street lights							
		31.00		2.66	8.49	2,074	Street lights							
		12.00		3.47	9.72	950	Street lights							
		1.00		6.82	16.04	137	Street lights							
		24.00		1.73	11.86	1,957	Street lights							
		1.00		4.62	11.34	96	Street lights							
		1.00		9.59	17.37	162	Street lights							
		4.00			3.02	72	Mounting							
		2.00			10.47	126	Mounting							
		2.00			12.99	156	Mounting							
		1.00			7.59	46	Mounting							
		9.00			2.38	129	Mounting							
		8.00			3.02	145	Mounting							
		4.00			16.14	387	Mounting							
Total						\$37,289								

FY 2026
Proposed Expenditures

Acct. #	Other Public Safety	FY 2024		FY 2025			Description	FY 2026				Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %	Manager	Inc / (Dec)	% Change	Select Board	Budget Committee	Final Adopted	
Northstar Assessment				\$35,389								
FY26		70,778		\$ 35,389								

FY 2026
Proposed Expenditures

Acct. # 4310	Public Works	FY 2024		FY 2025		Description	FY 2026				Notes	
		Actuals	Budget	YTD @ 12/31/25	YTD %		Manager	Inc / (Dec)	% Change	Select Board	Budget Committee	
Personnel												
4310-0110	PW Salaries	110,134	99,500	84,424	84.85%	PW Director, 25% Assistant	50,620	(48,880)	-49.13%			
4310-0120	PW Wages	617,546	526,000	495,774	94.25%	Foremen, Crew	273,190	(252,810)	-48.06%			
4310-0125	Overtime	100,605	100,000	94,567	94.57%	Overtime for full time staff	50,000	(50,000)	-50.00%			
4310-0130	Part time	19,789	23,300	15,381	66.01%	Cemetery/Grounds Seasonals	11,610	(11,690)	-50.17%			
4310-0150	FICA	69,023	59,890	53,308	89.01%	FICA and Medicare .5% of payroll for ME Paid		(59,890)	-100.00%			Moved to Fixed Assessments
4310-0155	PFML	-	3,920	1,216	31.01%	Family Medical Leave		(3,920)	-100.00%			Moved to Fixed Assessments
4310-0160	Retirement	55,583	54,740	49,741	90.87%	MEPERS and ICMA 457		(54,740)	-100.00%			Moved to Fixed Assessments
4310-0170	Health Insurance	131,962	148,400	128,470	86.57%	MMEHT Health and Dental		(148,400)	-100.00%			Moved to Fixed Assessments
4310-0180	Workers Compensation	64,050	28,428	27,216	95.73%	MMA Risk Management Paid to all employees for		(28,428)	-100.00%			Moved to Fixed Assessments
4310-0185	Incentive Pay	378	78	-	0.00%	meeting safety metrics		(78)	-100.00%			Paid in December
Subtotal Personnel		1,169,071	1,044,256	950,095	90.98%		385,420	(658,836)	-63.09%	-	-	-
Operations												
4310-0510	Training & Development	1,574	380	702	184.67%	Conferences and Classes	143	(238)	-62.50%			
4310-0525	Clothing & Apparel	10,050	8,500	11,744	138.16%	Uniforms, boots	5,200	(3,300)	-38.82%			
4310-1010	Office Supplies	1,581	3,000	1,394	46.46%	General office supplies	1,200	(1,800)	-60.00%			
4310-1015	Postage	16	50	14	28.80%	Postage and shipping	25	(25)	-50.00%			
4310-1020	Other Supplies	52	500	299	59.70%	Misc items not otherwise categorized (coffee, water)	250	(250)	-50.00%			
4310-1035	Motor Fuel	88,122	83,400	61,067	73.22%	Diesel and Unleaded	39,000	(44,400)	-53.24%			
4310-1040	Tools & Light Equipment	342	-	-	0.00%	Small tools	-	-	100.00%			Distribute to approp accts (veh maint, road maint, etc.)
4310-1044	Street Signs Sand / Salt / Cutting	8,425	8,000	2,624	32.79%	Purchase of street signs	-	(8,000)	-100.00%			Can wait for July
4310-1046	Edges	166,406	150,000	139,656	93.10%	Winter Maintenance PPE, First Aid, Traffic control	75,000	(75,000)	-50.00%			
4310-1050	Safety Equipment	5,869	4,500	8,012	178.04%	supplies	2,250	(2,250)	-50.00%			
4310-1510	Telephone	5,735	5,700	6,039	105.95%	Long distance, phone stipends, wireless	1,700	(4,000)	-70.18%			Move landlines to fixed assessments

FY 2026
Proposed Expenditures

Acct. # 4310	Public Works	FY 2024		FY 2025		Description	FY 2026					Notes	
		Actuals	Budget	YTD @ 12/31/25	YTD %		Manager	Inc / (Dec)	% Change	Select Board	Budget Committee	Final Adopted	
4310-1541	Electricity	7,532	6,500	9,036	139.01%	Electricity billings	3,500	(3,000)	-46.15%				CMP service chg and delivery increase
4310-1542	Heat	17,690	14,000	14,729	105.20%	Heating fuel	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	(270)	-48.21%				FWD 1.5% increase for 2026
4310-2015	Vehicle Repair & Maint	164,801	180,000	223,066	123.93%	Preventive maint and repairs, mechanic svc	100,000	(80,000)	-44.44%				
4310-2025	Office Equipment	-	-	-	0.00%	Repair & Maintenance	-	-	100.00%				
4310-2030	Equipment Rental	54,121	3,840	3,855	100.39%	Copiers, repeater	1,960	(1,880)	-48.96%				
4310-2035	Building Maintenance Equipment Repair &	10,294	9,000	9,765	108.50%	PW Garage buildings	4,000	(5,000)	-55.56%				
4310-2040	Maint	-	3,800	2,364	62.20%	Lift, hoist, time clock, radios, etc	800	(3,000)	-78.95%				
4310-2043	Cemeteries Maintenance	34,301	40,000	35,918	89.79%	Mowing, cutting grass, cemeteries, building maintenance, supplies	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)	-50.00%				
4310-2045	Road Maintenance	153,982	150,000	112,780	75.19%	Paving, crack sealing, potholing, sweeping, etc	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)	-100.00%				
4310-2049	Tires	12,227	8,000	5,169	64.61%	Tires for trucks and motorized equipment	2,000	(6,000)	-75.00%				
4310-2050	Contingency	-	-	-	0.00%	Town Attorney, legal ads, job ads	-	-	0.00%				None in interim budget
4310-3010	Legal and Advertising	40	1,000	64	6.38%	Unscheduled IT services	-	(1,000)	-100.00%				
4310-3020	IT Support	-	1,875	745	39.75%	(above contract allotment)	200	(1,675)	-89.33%				
4310-3025	Application Software Other Contractual	1,582	1,330	1,554	116.84%	Office 365, Power DMS, SDS, Barracuda	-	(1,330)	-100.00%				All software moved to fixed assessments
4310-3050	Services	692	3,100	2,569	82.86%	Physicals, drug tests, sec sys, fire ext, UMF Fee, GIS	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)	-50.00%				Potential 5% increase
Subtotal Operations		781,988	724,695	689,152	95.10%		315,078	(409,618)	-56.52%	-	-		
Capital Outlay (see Capital Reserves Tab)													
35XX		1,119,858	1,091,050	968,737	88.79%	See Capital Reserves	293,350	(797,700)	-73.11%	-	-	-	Cover 2022 & 2023 shortage
TOTAL		3,070,917	2,860,001	2,607,983	91.19%		993,848	(1,866,154)	-65.25%	-	-	-	
Operating Costs	Payroll	1,169,071	1,044,256	950,095	90.98%		385,420	(658,836)	-63.09%	-	-	-	
	Capital	781,988	724,695	689,152	95.10%		315,078	(409,618)	-56.52%	-	-	-	
	Capital	1,119,858	1,091,050	968,737	88.79%		293,350	(797,700)	-73.11%	-	-	-	

Updated 1/4/2026

FY 2026
Proposed Expenditures

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

Computation Tables:

Diesel Use

2022 Gal	2023 Gal	2024 Gal	2025 Gal est	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 est	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 est	Avg/yr	\$/Gal.	Estimate
	6,229	4,905	5,538	5,163.87	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	42.20	\$ 1,012.80
	1	15.52	\$ 93.12
Ph Stipends	9	60.00	\$ 540.00
		\$ -	
Total		\$1,646	

Training & Development (inc out of town travel costs)

E L.Roads 1 staff x 2 trainings	165.00
Misc unplanned training	120.00
Alfond Reimbursement	-142.50
CDL Reimbursements	
Total	\$143

Application Software

Power DMS	0.00
Office 365 - June rnewl. 5% inc last	0.00
Barracuda-3 yr paid in 2024	0.00
MSDS Online	0.00
Total	\$0

Contractual Services

Move to FA Physicals/medical	Allow for turnover
Move to FA DOT Drug & alcohol testing	
Move to FA University of Maine System	Due in fall
Move to FA Fire Extinguisher maint	Due in Jan
Security System	Due in Jun
CAI - web GIS support	Due in fall
Total	

Cemetery

Mowing Contract	13,000.00
Sexton	0.00
Maintenance	
Total	\$13,000

Equipment Rental

\$/mo	
Xerox Copiers	\$ 17 96
Copier overage	
York Hill Repeater (\$450/qtr)	June renewal - last inc 5%
Paving & roadwork rentals (move to capital and road maint)	
Total	

FY 2026
Proposed Expenditures

Acct. # 4320	Recycling	FY 2024		FY 2025		Description	FY 2026				Notes	
		Actuals	Budget	YTD @ 12/31/25	YTD %		Manager	Inc / (Dec)	% Change	Select Board	Budget Committee	
Personnel												
4320-0120	Recycling Wages	40,784	44,300	41,444	93.55%	Transfer Station Staff (part time)	22,650	(21,650)	-48.87%			
4320-0150	FICA	3,120	3,390	3,182	93.88%	7.65% of wages .5% of payroll for ME Paid Family Medical Leave		(3,390)	-100.00%			Moved to Fixed Assessments
4320-0155	PFML	-	230	55	23.74%			(230)	-100.00%			Moved to Fixed Assessments
4320-0180	Workers Compensation	5,799	1,260	1,198	95.11%	MMA Risk Management		(1,260)	-100.00%			Moved to Fixed Assessments
4320-0185	Safety Incentive Pay	-	78	152	195.28%	Annual incentive pay		(78)	-100.00%			Paid in December
Subtotal Personnel		49,702	49,258	46,032	93.45%		22,650	(26,608)	-54.02%	-	-	-
Operations												
4320-1010	Office Supplies	93	50	98	195.76%	General office supplies	50	-	0.00%			
4320-1030	Facility Maint Supplies	784	-	-	0.00%	Transfer station maintenance	-	-	100.00%	-	-	-
4320-1035	Motor Fuel	1,689	800	771	96.33%	Diesel and Unleaded	400	(400)	-50.00%			
4320-1541	Electricity	1,061	1,500	1,076	71.70%	Electricity bills	600	(900)	-60.00%			
4320-1542	Heat	1,521	1,400	1,576	112.59%	Heating fuel	700	(700)	-50.00%			
4320-2015	Vehicle Repair & Maint	1,664	1,500	55	3.67%	Sweeper, Skid Steer Transfer station facility maintenance & maint supply	100	(1,400)	-93.33%			
4320-2035	Facility Maint Equipment Repair &	-	800	789	98.65%		375	(425)	-53.13%			Move to 4230-2035
4320-2040	Maint	650	500	-	0.00%	Misc equipment maintenance	-	(500)	-100.00%			
4320-3015	License/Fee	379	400	395	98.75%	Storage facility license	200	(200)	-50.00%			
Other Contractual Services		122,335	133,700	151,766	113.51%	Recycling, Landfill Fees inc hauling & tipping	60,300	(73,400)	-54.90%			
4320-3072	Hazardous Waste	-	1,000	1,133	113.30%	AVCOG HHW program fees	500	(500)	-50.00%			
Subtotal Operations		130,177	141,650	157,659	111.30%		63,225	(78,425)	-55.37%	-	-	
Capital Outlay (see Capital Reserves Tab)												
35XX		1,518	15,000	12,680	84.53%	See Capital Reserves	-	(15,000)	-100.00%	-	-	No capital in interim budget
TOTAL	181,398	205,908	216,371	105.08%			85,875	(120,033)	-58.29%	-	-	
	Payroll	49,702	49,258	46,032	93.45%		22,650	(26,608)	-54.02%	-	-	
	Operating Costs	130,177	141,650	157,659	111.30%		63,225	(78,425)	-55.37%	-	-	
	Capital	1,518	15,000	12,680	84.53%		-	(15,000)	-100.00%	-	-	

Updated 1/4/2026

FY 2026
Proposed Expenditures

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

Computation Tables:

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 Cl	Annual Cost
233.00	0.127	\$ 0.100	46.330	\$600

Contractual Services

Container rer	\$154/mo	882.00	Archies 5% inc
Hauling	\$140/container - 115	9,315.00	Archies 5% inc
Tipping	Waste Mgmt	30,063.96	5% inc
Recycling	\$10k/quarter	20,000.00	

Tire Recycling

Chipping/Brush	0.00	Wait for July budget
Fire Extinguisher Insp	0.00	Due in August

Cushion

Total	\$60,261
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FY 2026
Proposed Expenditures

Acct. # 4510	Parks & Recreation	FY 2024		FY 2025			Description	Manager	Inc / (Dec)	% Change	FY 2026			Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %						Select Board	Budget Committee	Final Adopted	
Personnel														
4510-0110 Parks Salaries		65,821	65,000	65,988	101.52%	P&R Director Full time custodian/park maint - split with Community Center Overtime for maint staff (if needed)	33,130	(31,870)	-49.03%					
4510-0120 Parks Wages		-	22,200	22,282	100.37%		11,540	(10,660)	-48.02%					
4510-0125 Parks Overtime		2,900	900	204	22.67%		450	(450)	-50.00%					
4510-0130 Parks Part time		63,188	99,500	73,535	73.90%	Seasonal maint, coaches, program staff Annual vehicle stipend for Director & Custodian	17,600	(81,900)	-82.31%					
4510-0140 Vehicle Stipend		1,566	2,270	2,094	92.25%		1,140	(1,130)	-49.78%					
4510-0150 FICA		10,166	14,600	12,273	84.06%	FICA and Medicare .5% of payroll for ME Paid Family Medical Leave		(14,600)	-100.00%					Moved to Fixed Assessments
4510-0155 PFML		-	960	154	16.03%			(960)	-100.00%					Moved to Fixed Assessments
4510-0160 Retirement		6,564	8,770	8,861	101.04%	MEPERS and ICMA 457		(8,770)	-100.00%					Moved to Fixed Assessments
4510-0170 Health Insurance		17,557	25,950	26,872	103.55%	MMEHT Health and Dental		(25,950)	-100.00%					Moved to Fixed Assessments
4510-0180 Workers Compensation		4,539	2,920	2,787	95.46%	MMA Risk Management Paid to all employees for meeting safety metrics		(2,920)	-100.00%					Moved to Fixed Assessments
4510-0185 Incentive Pay		-	390	451	115.62%			(390)	-100.00%					Paid in December
Subtotal Personnel		172,302	243,460	215,502	88.52%		63,860	(179,600)	-73.77%	-	-	-	-	
Operations														
4510-0510 Development		1,030	1,980	1,825	92.19%	Conferences & Trainings, First Aid/CPR, WSI, WFA, etc Professional dues for NRPA and MRPA	380	(1,600)	-80.81%					
4510-0520 Dues		180	420	120	28.57%	Program jerseys, staff apparel, recognition	90	(330)	-78.57%					MRPA only
4510-0525 Clothing & Apparel		1,728	2,500	1,792	71.67%		1,250	(1,250)	-50.00%					
4510-1010 Office Supplies		514	1,000	1,463	146.27%	General Office Supplies	575	(425)	-42.50%					
4510-1015 Postage		33	50	43	86.24%	Postage and shipping Supplies for maintenance of parks and fields	40	(10)	-20.00%					
4510-1020 Maint Supplies		70			0.00%		-	-	100.00%					Move to Park Maint
4510-1035 Motor Fuel		1,676	1,580	1,241	78.54%	Unleaded fuel Only non-fee programs (seniors, community events)	740	(840)	-53.16%					
4510-1055 Program Supplies		16,544	15,000	14,572	97.15%	Long distance, wireless, phone stipends	1,500	(13,500)	-90.00%					Move majority to Rec Progs Spec Revenue account
4510-1510 Telephone		1,107	1,370	1,651	120.53%		270	(1,100)	-80.29%					Move landlines to fixed assessments

FY 2026
Proposed Expenditures

Acct. # 4510	Parks & Recreation	FY 2024		FY 2025			Description	FY 2026				Notes	
		Actuals		Budget	YTD @ 12/31/25	YTD %		Manager	Inc / (Dec)	% Change	Select Board	Budget Committee	
4510-1541	Electricity	5,010	5,840	8,156	139.66%	Sports fields, tennis courts, fieldhouse	4,690	(1,150)	-19.69%				
4510-1543	Water	1,032	1,650	1,327	80.42%	Wading pool, bathrooms, parks, flowers	560	(1,090)	-66.06%				
4510-2010	Park Maintenance Vehicle & Equipment	11,293	15,000	11,918	79.45%	Maint of 6 parks & 9 flower gardens	6,500	(8,500)	-56.67%				
4510-2015	Repair & Maint	2,611	2,800	2,625	93.76%	Vehicles, mowers, landscape and field equipment	1,000	(1,800)	-64.29%				
4510-2025	Office Equipment	-	500	218	43.55%	Repair and maintenance of copiers, furniture, etc.	200	(300)	-60.00%				
4510-2030	Equipment Rental	-	-	-	0.00%	Copier lease	1,030	1,030	100.00%				New in 2026
4510-2050	Contingency	-	150	572	381.09%	Unanticipated emergency costs	(150)	-100.00%					None in interim budget
4510-3010	Legal and Advertising	606	1,500	334	22.25%	Want ads, summer brochure, and advertising	300	(1,200)	-80.00%				
4510-3020	IT Support	-	1,875	1,183	0.00%	Unscheduled IT services (above contract allotment)	500	(1,375)	-73.33%				Need to update WI-FI in Comm. Ctr
4510-3025	Application Software Other Contractual	-	5,020	5,160	102.80%	MSDS Software, MyRec, PowerDMS, Barracuda	-	(5,020)	-100.00%				Move all but MyRec to Fixed Assessment. Due in Sept
4510-3050	Services	2,610	3,480	2,234	64.19%	Hippach porta-a-potties, dumpster, MyRec fees, medical	2,150	(1,330)	-38.22%				Added porta-potties to Hippach and Philbrick
Subtotal Operations		46,043	61,715	56,434	91.44%		21,775	(39,940)	-64.72%	-	-	-	
Capital Outlay (see Capital Reserves Tab)													
35XX		12,516	22,000	(328,475)	-1493.07%	See Capital Reserves	-	(22,000)	-100.00%	-	-	-	No capital in interim budget
TOTAL		230,861	327,175	(56,540)	-17.28%		85,635	(241,540)	-73.83%	-	-	-	
Payroll		172,302	243,460	215,502	88.52%		63,860	(179,600)	-73.77%	-	-	-	
Operating Costs		46,043	61,715	56,434	91.44%		21,775	(39,940)	-64.72%	-	-	-	
Capital		12,516	22,000	(328,475)	-1493.07%		-	(22,000)	-100.00%	-	-	-	

Updated 1/4/2026

FY 2026 Proposed Expenditures

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

Computation Tables:

Gas Use

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

Electricity

Acct	kWh/mo	\$/kWh	Delivery Cl	Service Ch	6-month cost
Park St	140.78	0.127	\$ 0.100	46.330	470.00
Temple Rd	63.13	0.127	\$ 0.100	46.330	360.00
High St	11.76	0.127	\$ 0.100	46.330	295.00
Intervale092	235.62	0.127	\$ 0.250	54.310	860.00 Peak 66%
Intervale092	356.66	0.127	\$ 0.080		440.00 Off Peak 34%
Intervale308	925.00	0.127	\$ 0.100	46.330	1,540.00
Intervale498	30.71	0.127	\$ 0.100	46.330	320.00
Prescott	90.37	0.127	\$ 0.100	46.330	400.00
Total					\$4,685

Telephone	# lines	Monthly	Annual
Cell phones	0	42.80	\$ -
Ph Stipends From salaries tab		\$ 270.00	
		\$ -	
		\$ -	
		\$ -	
Total		\$270	

Training & Development (inc out of town travel costs)

WSI classes/First Aid/CPR	550.00	Only include what's done in Jan-Jun
MRPA Conference		Forgo this year for WFA
Misc MMA or association trainings	100.00	
WFA	400.00	
CPRE Exam		Eligible FY28
Alford Reimbursement	-475.00	
Total	\$575	

Application Software

MyRec Software	0.00
Dell - Office 365	0.00
Barracuda-3 yr paid in 2024	0.00
MSDS Online	0.00
Power DMS (18 seats)	0.00
Total	\$0

Contractual Services

Due Sept	Dumpster Rental - Hippach (April -Jun)	441.00	Assumes 5% increase
Move to F	Port-a-potty Rental - Hippach and Philbrick	1,200.00	
	MyRec transaction fees	200.00	
Move to FA			
Move to FA	Medical Exams	300.00	
	Total	\$2,141	

Dues

MRPA	\$60 x 1.5 FTE (due J	90.00
NRPA		0.00
Set aside for other staff		
Total		\$90

FY 2026
Proposed Expenditures

Acct. # 4520	Community Center	FY 2024		FY 2025			Description	Manager	Inc / (Dec)	% Change	FY 2026			Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %						Select Board	Budget Committee	Final Adopted	
Personnel														
4520-0120 Comm Ctr Wages		92,993	72,200	69,432	96%	FT Asst Director, Custodian	37,250	(34,950)	-48.41%					
4520-0125 Comm Ctr Overtime		4,710	3,684	2,966	80.52%	Overtime for FT staff After school prog, building rental supv, vac/sick coverage for FT	1,828	(1,856)	-50.37%					
4520-0130 Comm Ctr Part time		13,364	20,177	10,626	52.66%	Annual veh stipend -Asst Dir, Custodian	10,464	(9,713)	-48.14%					
4520-0140 Vehicle Stipend		660	540	540	100.00%		270	(270)	-50.00%					
4520-0150 FICA		8,322	7,440	6,661	89.53%	FICA and Medicare .5% of payroll for ME Paid Family		(7,440)	-100.00%					Moved to Fixed Assessments
4520-0155 PFML		-	490	102	20.92%	Medical Leave		(490)	-100.00%					Moved to Fixed Assessments
4520-0160 Retirement		9,651	7,630	7,812	102.39%	MEPERS and ICMA 457		(7,630)	-100.00%					Moved to Fixed Assessments
4520-0170 Health Insurance		29,046	31,010	14,265	46.00%	MMEHT Health and Dental		(31,010)	-100.00%					Moved to Fixed Assessments
4520-0180 Workers Compensation		4,426	2,210	2,109	95.41%	MMA Risk Management Paid to all PT employees for meeting safety metrics		(2,210)	-100.00%					Moved to Fixed Assessments
4520-0185 Incentive Pay		51	91	-	0.00%			(91)	-100.00%					Due in December
Subtotal Personnel		163,224	145,472	114,513	78.72%		49,812	(95,660)	-65.76%	-	-	-	-	
Operations														
4520-0510 Training & Development		-	200	200	100.00%	Conferences & Trainings	350	150	75.00%					Based on 4yr data plus new Asst director
4520-0520 Dues		-	-	-	0.00%	MRPA - Dowd and 1/2 Sargood	90	90	100.00%					Move Dowd and 1/2 Sargood from Parks
4520-1020 Other Supplies		251	450	786	174.73%	First aid supplies	785	335	74.44%					Need to replace expired AED pads
4520-1040 Tools & Equipment		209	-	-	0.00%	Miscellaneous tools	-	-	100.00%					Move into building maint
4520-1510 Telephone		660	540	555	102.78%	Cell phone stipends	270	(270)	-50.00%					
4520-1541 Electricity		6,894	6,390	10,437	163.33%	Community Center and Gym	3,525	(2,865)	-44.84%					Ampion. CMP increases
4520-1542 Heat		16,113	12,750	15,216	119.34%	#2 Fuel Oil, Propane	8,370	(4,380)	-34.35%					Switched to all propane in Dec 2025
4520-1543 Water		329	365	485	132.84%	Community Center Water service	250	(115)	-31.51%					1.5% FWD increase for 2026
4520-1544 Waste Removal		627	660	340	51.50%	Trash disposal Heat, plumbing, carpentry, electrical maint, all building supp.	140	(520)	-78.79%					March only. 5% inc
4520-2035 Building Maintenance		8,735	9,500	7,907	83.23%		6,000	(3,500)	-36.84%					Move to Parks - admin cost
4520-3025 Application Software Other Contractual Services		3,990	-	-	0.00%	MyRec Software	-	-	100.00%					
4520-3050 Other Contractual Services		1,677	1,830	2,289	125.10%	Alarm system monitoring & maint, piano tuning	1,280	(550)	-30.05%					
Subtotal Operations		39,486	32,685	38,216	116.92%		21,060	(11,625)	-35.57%	-	-	-	-	

FY 2026
Proposed Expenditures

Acct. # 4520	Community Center	FY 2024		FY 2025			Description	Manager	Inc / (Dec)	% Change	FY 2026			Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %						Select Board	Budget Committee	Final Adopted	
Capital Outlay (see Capital Reserves Tab)														
35XX		9,694	26,000	10,371	39.89%	See Capital Reserves		-	(26,000)	-100.00%	-	-	-	No capital in interim budget
TOTAL	Payroll	212,404	204,157	163,100	79.89%			70,872	(133,285)	-65.29%	-	-	-	
Operating Costs		163,224	145,472	114,513	78.72%			49,812	(95,660)	-65.76%	-	-	-	
Capital		39,486	32,685	38,216	116.92%			21,060	(11,625)	-35.57%	-	-	-	
		9,694	26,000	10,371	39.89%			-	(26,000)	-100.00%	-	-	-	

Updated 1/4/2026

FY 2026
Proposed Expenditures

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

Computation Tables:

Heating Fuel

#2 Fuel Oil

FY2022	FY2023	FY2024	FY2025	es	Avg/yr	\$/Gal	Estimate
4,170	5,720	4,532	4,863	4,821.1	2.60		\$0.00

Propane

FY2022	FY2023	FY2024	FY2025	es	Avg/yr	\$/Gal	Estimate
219	207	186	348	246.9	1.40		\$8,369.96

Electricity

kWh/mo	\$/kWh	Delivery Ch	Service Cr	Annual Cost
3,040.29	0.178	46.330		\$3,525

Training & Development (inc out of town travel costs)

WFA	400.00	Only include what's done in Jan-Jun
MRPA Conference		Forgo this year for WFA
Misc trainings	200.00	
Alfond Reimbursement	-250.00	
Total	\$350	

Dues

MRPA	\$60 x 1.5 FTE	90.00	Due Jan
Total		\$90	

Contractual Services

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

FY 2026
Proposed Expenditures

Acct. # 47XX	Debt Service	FY 2024		FY 2025			Description	Manager	FY 2026			Notes		
		Actuals	Budget	YTD @ 12/31/25	YTD %				Inc / (Dec)	% Change	Select Board	Budget Committee	Final Adopted	
4715-4010	Fire Truck Principal	50,000	50,000	-	0.00%	2019 GO Bond			(50,000)	-100.00%				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%				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%				Due in May
47XX-4010	Community Ctr Principal	-	-	-	0.00%	2025 GO Bond			-	#DIV/0!				Due in Nov
47XX-4030	Community Ctr Interest	-	-	-	0.00%				-	#DIV/0!				Due in Nov
TOTAL		93,008	90,567	35,746	39.47%			34,267	(56,300)	-62.16%	-	-	-	

Updated: 1/4/2026

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)		Communit y Center \$800,000 2025	Community Center Interest 4.4293%		Total Debt Appropriation	Total Debt	Increase/ Decrease
2026	32,667	1,535										\$ 34,202	\$ 1,032,667	\$ (82,667)
2027					50,000	3,800			26,667	31,864	\$ 112,330	\$ 1,000,000		(\$32,667)
2028			45,000		50,000	2,850			26,667	31,566	\$ 156,083	\$ 1,373,333		\$373,333
2029			45,000		50,000	1,900			26,667	30,851	\$ 154,418	\$ 1,251,667		(\$121,667)
2030			45,000		50,000	950			26,667	30,145	\$ 152,761	\$ 1,130,000		(\$121,667)
2031			45,000						26,667	29,430	\$ 101,097	\$ 2,133,333		\$1,003,333
2032			45,000			75,000			26,667	28,713	\$ 175,379	\$ 2,061,667		(\$71,667)
2033			45,000			75,000			26,667	27,974	\$ 174,641	\$ 1,915,000		(\$146,667)
2034			45,000			75,000			26,667	27,190	\$ 173,857	\$ 1,768,333		(\$146,667)
2035			45,000			75,000			26,667	26,379	\$ 173,046	\$ 1,621,667		(\$146,667)
2036			45,000			75,000			26,667	25,529	\$ 172,195	\$ 1,475,000		(\$146,667)
2037			45,000			75,000			26,667	24,638	\$ 171,305	\$ 1,328,333		(\$146,667)
2038						75,000			26,667	23,672	\$ 125,339	\$ 1,181,667		(\$146,667)
2039						75,000			26,667	22,649	\$ 124,316	\$ 1,080,000		(\$101,667)
2040						75,000			26,667	21,581	\$ 123,248	\$ 978,333		(\$101,667)
2041						75,000			26,667	20,467	\$ 122,134	\$ 876,667		(\$101,667)
2042						75,000			26,667	19,315	\$ 120,982	\$ 775,000		(\$101,667)
2043						75,000			26,667	18,130	\$ 119,797	\$ 673,333		(\$101,667)
2044						75,000			26,667	16,917	\$ 118,583	\$ 571,667		(\$101,667)
2045						75,000			26,667	15,685	\$ 117,351	\$ 470,000		(\$101,667)
2046						75,000			26,667	14,432	\$ 116,099	\$ 368,333		(\$101,667)
2047									26,667	13,162	\$ 39,829	\$ 266,667		(\$101,667)
2048									26,667	11,871	\$ 38,538	\$ 240,000		(\$26,667)
2049									26,667	10,570	\$ 37,237	\$ 213,333		(\$26,667)
2050									26,667	9,262	\$ 35,929	\$ 186,667		(\$26,667)
2051									26,667	7,947	\$ 34,614	\$ 160,000		(\$26,667)
2052									26,667	6,627	\$ 33,294	\$ 133,334		(\$26,667)
2053									26,667	5,307	\$ 31,974	\$ 106,667		(\$26,667)
2054									26,667	3,984	\$ 30,651	\$ 80,000		(\$26,667)
2055									26,667	2,658	\$ 29,325	\$ 53,334		(\$26,667)
2056									26,667	1,330	\$ 27,997	\$ 26,667		(\$26,667)
2057											\$ -	\$ 0		(\$26,667)

FY2026
Proposed Expenditures

Acct. #	Contracts/Public Services	FY 2024		FY 2025			Description	Org Request	FY 2026				Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %				Manager	Inc / (Dec)	% Change	Select Board	
4905-3050	Franklin County Animal Shelter	18,221	22,776	22,776	100.00%	Statutory requirement for Animal Control - intake of strays			(22,776)	-100.00%			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	(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	-	0.00%			Due in May
TOTAL		290,971	323,046	323,046	100.00%		154,215	154,215	(168,831)	-52.26%	-	-	-

Updated 1/4/2026

FARMINGTON PUBLIC LIBRARY
FY2026 BUDGET DETAIL

	Budget 2025	6 Month
		Jan26-June26
Physical Plant		
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
Total	36,273	17,562
Contractual		
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
Total	15,321	7,240
Supplies		
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
Total	6,600	2,950
Materials		
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
Total	34,150	17,150
Professional		
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
Total	2,840	2855

FARMINGTON PUBLIC LIBRARY
FY2026 BUDGET DETAIL

Technology		
Computer Replacement	750	0
Computer Support	500	0
Computer Supplies	800	200
Total	2,050	200
Accounting		
Accountant	835	0
Bookkeeper	3,540	1,740
Payroll Fees	1,236	618
Total	5,611	2358
Operations Total	102,845	50,315
Personnel		
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)		
Personnel Total	274,950	139,450
TOTAL BUDGET	377,795	189,765
Income		
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)		
Total	377,800	189,765

FY 2026
Proposed Expenditures

Acct. # 49XX	Outside Organizations	FY 2024		FY 2025			Description	FY 2026				Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %			Manager	Inc / (Dec)	% Change	Select Board	
4942-5101	Municipal Snowmobile Grant	8,510	12,700	7,729	60.86%		64% Return all of state reimb to snow clubs	7,680	(5,020)	-39.53%		
4943-5101	Shiretown Riders	5,731	-	4,347	100.00%		36% Return all of state reimb to snow clubs	4,320	4,320	100.00%		
	TOTAL	14,240	12,700	12,077	100.00%			12,000	(700)	-5.51%	-	-

Updated 1/4/2026

FY 2026
Proposed Expenditures

Acct. #8001	General Assistance	FY 2024		FY 2025			Description	FY 2026			Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %			Manager Inc / (Dec)	% Change	Select Board	
8001-0510 Education		412	210	383	182.14%	General Assistance classes	170	(40)	-19.05%		Spring training
8001-0520 Dues		120	120	120	100.00%	MWDA Dues-Gensel, Dunham, Giusti	120	-	0.00%		Due in May
8001-1020 Supplies		52	75	67	89.21%	General supplies needed to provide GA services	35	(40)	-53.33%		mailing supplies, forms
8001-1510 Telephone		513	520	514	98.79%	Cell phone for General Assistance Coordinator	260	(260)	-50.00%		
8001-9999 General Assistance		34,868	35,000	12,283	35.10%	electric and other basic needs. 70% reimbursement by State	10,000	(25,000)	-71.43%		
TOTAL		35,965	35,925	13,366	37.21%		10,585	(25,340)	-70.54%	-	-

Updated 1/4/2026

Computation Tables:

Telephone # lines	Monthly	Annual
Cell phones	1	\$ 256.80
		\$ -
Total		\$257

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

FY 2026
Proposed Expenditures

Acct. #	Fixed Assessments	FY 2024		FY 2025			Description	FY 2026				Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %			Manager	Inc / (Dec)	% Change	Select Board	
7001-3050 Education	5,152,812	5,384,060	5,384,060	100.00%			Assessment from school district	2,750,118	(2,633,942)	-48.92%		
9010-3010 County Tax	1,024,182	1,137,408	1,138,994	100.14%			Franklin County Tax Assessment	603,123	(534,285)	-46.97%		
9030-3050 Insurance	138,019	181,255	148,563	81.96%			P&C, General Liability, Unemployment, MetLife Life	97,600	(83,655)	-46.15%		
9090-0150 FICA	265,905	281,170	266,483	94.78%			FICA and Medicare .41% of payroll for ME PFML - two months only	141,600	(139,570)	-49.64%		
9090-0155 PFML	-	14,560	4,097	28.14%				2,000	(12,560)	-86.26%		
9090-0160 Retirement	302,568	344,750	355,330	103.07%			MainePERS, ICMA Health Insurance premiums and buyouts	184,900	(159,850)	-46.37%		
9090-0170 Health Insurance	572,504	685,341	618,800	90.29%			MMA Risk Management - 70% of 2026 bill	364,100	(321,241)	-46.87%		
9090-0180 Workers Comp	219,371	100,324	107,008	106.66%			Landline Phone Service	54,680	(45,644)	-45.50%		
9090-1510 Telephone IT Network	12,978	12,973	12,324	95.00%				6,190	(6,783)	-52.29%		
9090-3020 Management	10,061	33,788	9,381	27.77%			Expenet contract	6,550	(27,238)	-80.61%		
9090-3025 Application Software	28,313	14,523	16,048	110.50%			Townwide Subscriptions- 365, Barracuda, PowerDMS	11,300	(3,223)	-22.19%		
TOTAL	6,315,012	6,702,723	6,671,617	99.54%				4,222,161	(2,480,562)	-37.01%	-	-

Updated 1/4/2026

*Doesn't vote on Sch or County

19% year over year increase since 2022.
Consolidate payroll taxes to town-wide (except sewer)
Consolidate payroll taxes to town-wide (except sewer)
Consolidate town-wide expense (except sewer)
Consolidate town-wide exp (exc sewer) - Power DMS due Jan

**FY 2026
Proposed Expenditures**

Computation Tables:

County Tax	
FY26 Assessment	1,206,246
Feb 1, 2025 Payment due	603,123
Est FY27 Assessment	
Est 9/1/26 pmt	
2025 County Tax Total (est)	603,123

SCHOOL	
FY26 Assessment	5,500,235.50
Jan to June 2026	2,750,117.75
Est FY27 Assessment	
Est July to Dec 2026	
2025 School Assessment (est)	2,750,118

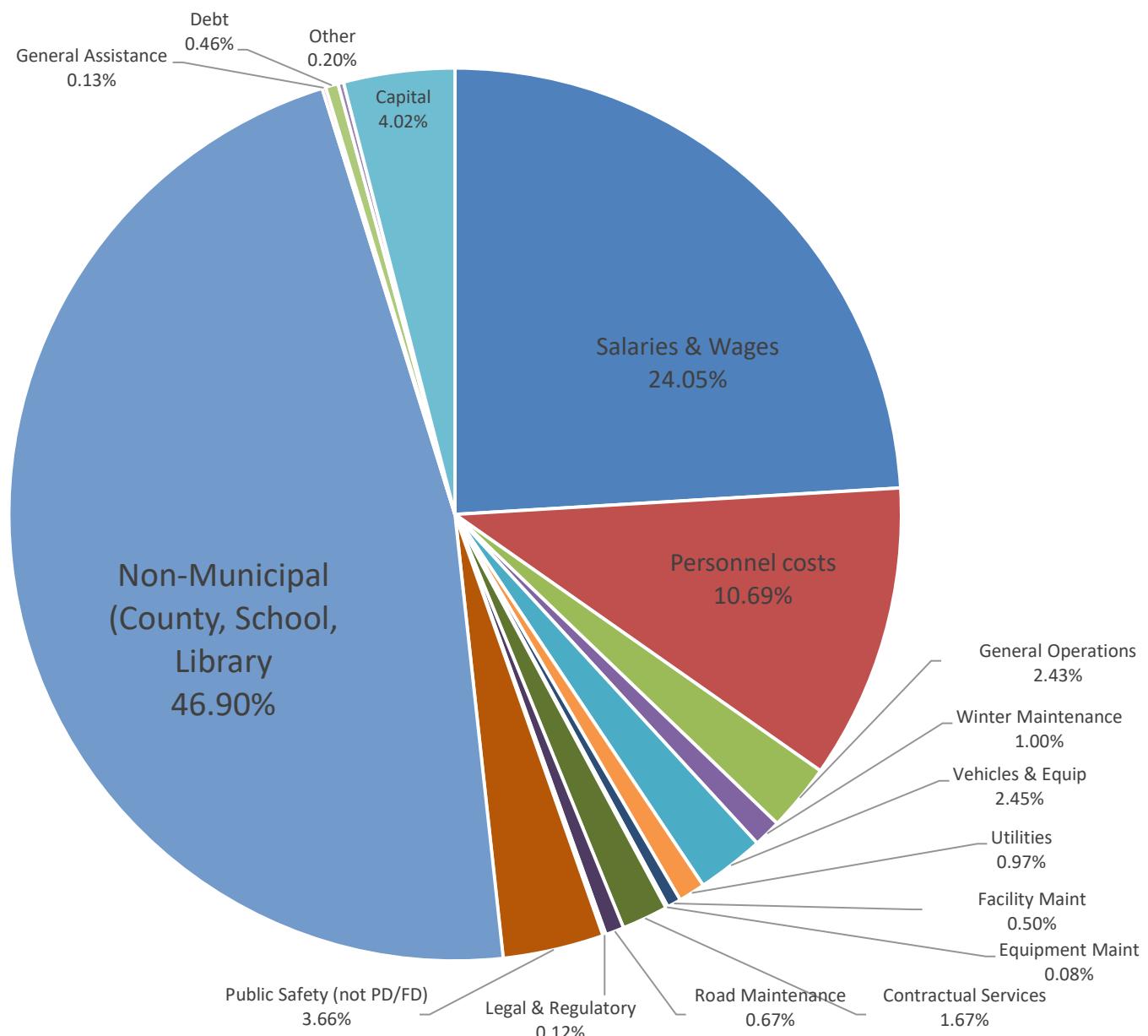
Telephone	Monthly	Annual
Landline bills	1,030.41	\$ 6,182
	\$	-
Total		\$6,182

Insurance	
Kyes renewal	161,382
40% payment in 2025	64,552.96
Remaining to be paid in 2026	96,829

Est insurance adds	0
Total Kyes	96,829
Metlife Life Insurance	750
Unemployment (MMA)	0 Credit for 2026
2025 Insurance Total (est)	97,579

Application Software		
Power DMS (99 seats)	6,799.15	95 out of 99 seats - rest to sewer
Dell - Office 365 (Jan-May)-\$590.90/mo	2,966.50	Pd increase in May - add \$12 to formula
Dell - Office 365 (Jun)-\$620.45/mo	620.45	Est 5% increase
Barracuda-3 yr paid in 2024	0.00	
MSDS Online - 5 @ \$166.50	832.50	
Bitdefender - 2 yr paid in 2025	0.00	
Total	\$11,219	

FY 2026 Cost Center Distribution



Town of Farmington

FY 2026 Budget



Capital

FY 2026 Proposed Expenditures

Account	Transfers to Cap Reserves	FY 2025 Beginning Balance					Description	FY 2026					NOTES	
		FY 2024 Actuals	FY 2024 Ending Balance	FY 2025 Appropriations	FY2025 Expended as of 12/31/25	FY 2025 Remaining Balance		Manager	Inc / (Dec)	% Change	Select Board	Budget Committee		
Administration														
3103-3525 Admin Computer		689	1,454	700	-	2,154	Savings for Computer Replacements		(700)	-100.0%				No capital in interim budget
Admin Cable							Communications/IT			- 0.0%				
3105-3540 Equipment		-	18,696	-	935	17,761	Infrastructure/Technology							
3107-9048 ADA Reserve		70	16,872	1,500	-	18,372	Facility Improvements to comply with ADA		(1,500)	-100.0%				
3108-3010 Legal Reserve		(507)	5,847	5,000	1,563	9,285	Lawsuits/Litigation		(5,000)	-100.0%				
Townwide Security							Town-wide improvements (cams, lights, access, etc)			- 100.0%				
3109-3540 Improvement		-	-	-	-	-	Furniture, non-computer							
Admin Office							equip, work stations		(500)	-100.0%				
3131-3510 Equipment		343	157	500	-	657								
Assessing														Assessing
3120-3530 Revaluation Reserve		136,677	158,820	35,000	148,983	44,837	Revaluation		(35,000)	-100.0%				
3121-3510 Assessing Ofc Equip		-	-	200	-	200	Furniture, etc.		(200)	-100.0%				
3122-3525 Assessing Computer		500	-	500	-	500	Savings for Computer Replacements		(500)	-100.0%				
Treasurer/Clerk														Treasurer/Clerk
3102-3510 Election Equipment		-	469	-	-	469	Voting machines, tabulators			- 0.0%				
3104-3525 Treasurer Computer		-	1,000	1,000	-	2,000	Savings for Computer Replacements (3 pc, 1			(1,000)	-100.0%			
Treasurer Office							Furniture, non-computer							
3141-3510 Equipment		1,712	1,288	1,000	458	1,830	equip, work station		(1,000)	-100.0%				
Clerk Records							Refurbishing & archiving							
3142-3515 Preservation		-	-	3,000	-	3,000	records book		(3,000)	-100.0%				
Municipal Building														Municipal Building
3101-3563 Municipal Building		7,944	24,866	10,000	4,273	30,594	Major maintenance/renovation		(10,000)	-100.0%				
3111-3550 Land		-	1,000	1,000	-	2,000	Property improvement		(1,000)	-100.0%				
3112-3560 Equipment			500	5,000	-	5,500	Equipment Replacement - Mechanical, generator, etc.		(5,000)	-100.0%				
Code Enforcement														Code Enforcement
3106-3510 CEO Equipment		-	3,131	1,000	239	3,892	Furniture, office equipment, camera, other		(1,000)	-100.0%				
3161-3525 CEO Computer		-	1,000	1,000	-	2,000	Computer replacement		(1,000)	-100.0%				

FY 2026 Proposed Expenditures

Account	Transfers to Cap Reserves	FY 2025 Beginning Balance					Description	FY 2026					NOTES
		FY 2024 Actuals	FY 2024 Ending Balance	FY 2025 Appropriations	FY2025 Expended as of 12/31/25	FY 2025 Remaining Balance		Manager	Inc / (Dec)	% Change	Select Board	Budget Committee	
Police													Police
3201-3563 Police Facility	43,327	16,533	20,800	2,975	34,359	Savings for Major Maint, Security System, etc			(20,800)	-100.0%			
Police Computer & Equip	6,851	17,562	14,500	34,373	(2,312)	Computers, Body Cameras, etc			(14,500)	-100.0%			
3203-3555 Police Vehicles	115,295	35,535	136,000	133,477	38,058	Marked and unmarked vehicles			(136,000)	-100.0%			
3205-3546 Police K-9 Reserve	-	-	1,250	-	1,250	Obtain new K-9 Officer, pay for major medical			(1,250)	-100.0%			
3206-3550 Land Improvements	-	-	2,500	-	2,500	Property improvement			(2,500)	-100.0%			
Police Academy						MCJA tuition, Officer Buyouts			(10,000)	-100.0%			
3207-0505 Reserve	(26,346)	46,224	10,000	(6,714)	62,938								
Fire													Fire
3301-3563 Fire Dept. Facility	6,255	2,020	5,000	498	6,522	Building components, housing, lifts, hoists, etc.			(5,000)	-100.0%			
3302-3560 Fire Dept Equipment	(1,404)	1,404	8,000	9,240	164	Radios, SCBA, hose, harness, etc			7,500	(500)	-6.3%		
Fire Apparatus (frmly Equipment)													Equipment to outfit new fire engine arriving in spring
3303-3555 Fire Department	7,233	365,145	150,000	-	515,145	Fire Truck Replacements				(150,000)	-100.0%		
3304-3525 Computer	-	1,800	1,800	-	3,600	Savings for Computer Replacements				(1,800)	-100.0%		
Fire Dept Office Equipment	488	(488)	1,000	-	512	Office furniture, ports, etc				(1,000)	-100.0%		
Public Works													Public Works
3401-3563 PW Facilities	-	258,560	50,000	2,279	306,280	Facility capital improvements				(50,000)	-100.0%		
3402-3525 PW Computer	-	3	1,500	-	1,503	Savings for Computer Replacements				(1,500)	-100.0%		
3403-3560 Recycling Equipment	-	-	5,000	-	5,000					(5,000)	-100.0%		
3404-3560 PW Equipment	179,495	2,515	200,000	204,000	(1,485)	Trucks and heavy equipment				(200,000)	-100.0%		
3405-3570 Sidewalks	-	38,191	20,000	-	58,191	Sidewalk const & replacement				(20,000)	-100.0%		
3406-3561 Municipal Landfill	1,518	47,426	10,000	12,680	44,746	Transfer Station facility, costs associated with PFAS				(10,000)	-100.0%		
3407-3566 PW Roads	920,813	(293,350)	800,000	751,477	(244,827)	Local Streets & Roads Major Maintenance			293,350	(506,650)	-63.3%		
3408-3565 Emergency Road Fund	14,550	(4,550)	14,550	5,980	4,020	Unplanned road repairs				(14,550)	-100.0%		
3505-9999 Rail Trail Bridge	-	12	-	-	12					-	0.0%		
3506-9999 FFSWD Trail Corssing Cemetery Infr/Stone	-	906	-	-	906	Cemetery structures and stone repair				-	0.0%		
3701-3561 Repair	5,000	2,459	5,000	5,000	2,459					(5,000)	-100.0%		

FY 2026 Proposed Expenditures

Account	Transfers to Cap Reserves	FY 2025 Beginning Balance					Description	FY 2026					NOTES
		FY 2024 Actuals	FY 2024 Ending Balance	FY 2025 Appropriations	FY2025 Expended as of 12/31/25	FY 2025 Remaining Balance		Manager	Inc / (Dec)	% Change	Select Board	Budget Committee	
Parks & Rec													
3504-9999 Walton Mill Park P&R Vehicles and Equip		-	(321,338)		-	(347,530)	26,191			- 0.0%			
3601-3555 Equip	7,218	6,607		5,000	5,401	6,206	Tractors, Mowers & Trucks		(5,000)	-100.0%			
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		(5,000)	-100.0%			
3605-3550 Improvements	-	5,470		6,000	5,648	5,822	Park Improvements		(6,000)	-100.0%			
3606-3525 P&R Computer	-	1,500		500	-	2,000	Savings for Computer Replacements		(500)	-100.0%			
3609-3550 Hippach Field	5,298	19,353		5,000	1,962	22,391	Buildings, Structures, Pool, Fields		(5,000)	-100.0%			
3610-3510 P&R Office Equipment	-	-		500	-	500	Office equipment/Furniture replacements		(500)	-100.0%			
Community Center													
3603-3563 Community Center	9,694	85,368		25,000	8,541	101,827	Major Maintenance and Improvements		(25,000)	-100.0%			
3608-3560 Recreation Equipment	-	2,400		1,000	1,830	1,570	Savings for Rec Equip Replacement		(1,000)	-100.0%			
TOTAL General Fund	1,442,714	576,408		1,571,300	993,612	1,154,096		300,850	(1,270,450)	-80.85%	-	-	-

Updated 1/4/2026

Town of Farmington FY 2026 Budget



Revenue

FY 2026
Proposed Revenues

Account Summary	FY 2024 Actuals	FY 2025 Budget	Manager Proposed FY2026	Inc / (Dec)	% Change	Select Board Recommend	Budget Committee*	Final Adopted
General Gov't Est Revenue	15,675,792	16,319,756	7,655,950	(8,663,806.00)	-53.09%	-	N/A	-
Public Safety Est Revenue	23,974	20,200	6,200	(14,000.00)	-69.31%	-	N/A	-
Public Works Est Revenue	135,708	122,350	63,723	(58,627.00)	-47.92%	-	N/A	-
Parks & Rec Est Revenue	57,256	46,100	3,000	(43,100.00)	-93.49%	-	N/A	-
TOTALS	15,892,730	16,508,406	7,728,873	(8,779,533)	-53.18%	-	N/A	-

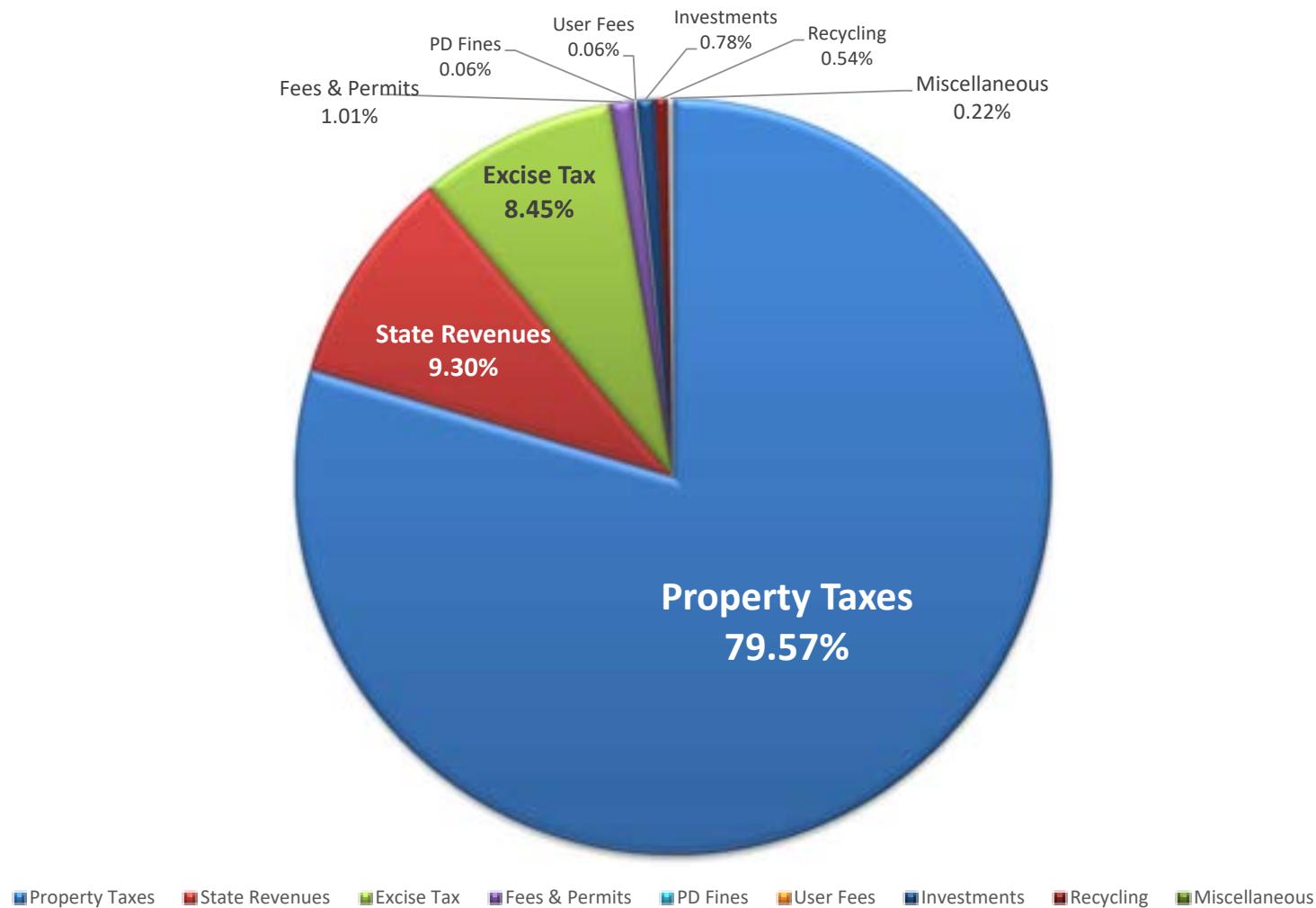
*Does not vote on revenues

	FY 2024	FY 2025	FY2026 Manager Proposed	Manager Difference	Manager % Change	FY2026 Select Board Recommend	FY2026 Budget Committee	FY2026 FINAL
Minus Property Tax	3,811,065	3,555,250	1,578,873	(1,976,377)	-55.6%	-	N/A	-
TOTAL LOCAL (w/ taxes)	15,892,730	16,508,406	7,728,873	(8,779,533)	-53.2%	-	N/A	-

Dated: 1/4/2026

FY 2026 Proposed Revenues

2025 Revenue Projection



FY 2026
Proposed Revenues

Acct #	General Gov't Est Revenue	FY 2024		FY 2025		Description	Manager	Inc / (Dec)	% Change	Select Board	Budget Committee*	Final Adopted	NOTES
		Actuals	Budget	YTD R'cd @ 12/31/25	YTD %								
4110	Administration												Admin
4110-1111 Property Taxes	11,747,154	12,323,288	10,998,702	89.25%	Tax Commitment	6,150,000	(6,173,288)	-50.09%		N/A			2026 Tax Commitment
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	38,839	110.97%	Interest on late tax pmts	18,000	(17,000)	-48.57%		N/A			Current interest rate 7.5%
4110-1116 Lien Costs & Fees	12,155	12,000	11,951	99.59%	Lien fees	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%	General Assistance reimb from State	700,000	(1,000,000)	-58.82%		N/A			Based on FY26 updated state projection
4110-1122 Welfare Reimb	20,822	24,500	8,446	34.47%		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 Reimb for exemptions for property in tree growth	12,000	(700)	-5.51%		N/A			Disbursed in fall
4110-1125 Tree Growth Reimb	37,362	35,000	36,738	104.96%	Reimb for veteran's exemptions		(35,000)	-100.00%		N/A			
4110-1126 Veteran's Reimb	4,877	6,000	4,087	68.12%			(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		(191,117)	-100.00%		N/A			2025 Tax Commitment computation
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	1,100	110.00%		N/A			Farmington Farm Union Dividend in Feb.
4110-1160 Admin Fees	0	500	1,142	228.48%	Copies/Fax/Postage/NSF/Notary	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	(40,000)	-40.00%		N/A			
4120	Assessor												Assessor
4120-1160 Assessor Fees	56	100	0	0.00%	Tax maps, tax cards, etc	50	(50)	-50.00%		N/A			Failed to charge for these items in 2025
4130	Treasurer/Clerk												Treasurer/Clerk
4130-1110 Excise Tax	1,192,767	1,150,000	1,332,124	115.84%	Automobile excise tax	650,000	(500,000)	-43.48%		N/A			
4130-1115 IFW Excise	5,018	4,500	4,255	94.55%	Boat/ATV excise tax	3,300	(1,200)	-26.67%		N/A			

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	Inc / (Dec)	% Change	Select Board	Budget Committee*	Final Adopted	
4130-1120 Licenses		832	800	500	62.50%	Liquor,Victualers, Taxi Licenses Vital Records, Weddings, DBAs, etc Dog Licenses Agent fees for veh. Reg. Hunting/Fishing Licenses, Boat/ATV/Snow Agent fee	300	(500)	-62.50%		N/A		
4130-1125 Clerk Fees		19,017	19,000	22,832	120.17%		11,000	(8,000)	-42.11%		N/A		
4130-1127 Dog Fees		1,528	2,000	1,656	82.80%		1,100	(900)	-45.00%		N/A		
4130-1130 MV Fees		30,724	31,000	31,046	100.15%		15,500	(15,500)	-50.00%		N/A		
4130-1135 INF Fees		1,485	1,500	2,498	166.55%		1,300	(200)	-13.33%		N/A		
4170 Code Enforcement												Code Enforcement	
4170-1160 CEO Fees		34,920	40,000.00	46,660	116.65%	Permits	20,000	(20,000.00)	-50.00%		N/A		4 yr historical data LPI fees. Some being retained starting 2025
4170-1165 CEO Licenses		-	-	2,808	100.00%		1,000	1,000.00	0.00%		N/A		
8001 General Assistance												Assessor	
8001-1151 GA Supplement		0	0	3,502	0.00%		0	-	100.00%		N/A		One-time disbursement in 2025
TOTAL	15,675,792	16,319,756	15,259,504	93.50%			7,655,950	(8,663,806)	-53.09%	-	N/A	-	
Less Taxes	\$3,594,127	\$3,366,600	\$3,587,300	106.56%			\$1,505,950	\$ (1,860,650)	-55.27%	\$ -	N/A	\$ -	

Updated 1/1/2026

FY2026
Proposed Revenues

Acct #	Public Safety Est Revenue	FY 2024		FY 2025			FY 2026						NOTES
		Actuals	Budget	YTD R'cd @ 12/31/25	YTD %	Description	Manager	Inc / (Dec)	% Change	Select Board	Budget Committee*	Final Adopted	
4220	Police												Police
4220-1151	Misc Revenue	1,165	1,000	157	15.71%	Charges for services Security services, reports, miscellaneous fees	100	-900	-90.00%		N/A		receipts (after corrections) receipts (after corrections in ticket) receipts (after corrections in ticket)
4220-1160	Fees	3,038	6,000	2,060	34.33%		1,000	-5,000	-83.33%		N/A		
4220-1175	Fines	19,551	13,000	11,100	85.38%		5,000	-8,000	-61.54%		N/A		
4230	Fire					Misc. Fire Dept Fees (reports, etc)	100	-100	-50.00%		N/A		Fire
4230-1160	Fees	220	200	2,480	100.00%								Contract to Spec Revenue
TOTAL		23,974	20,200	15,797	78.20%		6,200	(14,000)	-69.31%	0	N/A	-	
Acct #	Public Works Est Revenue	FY 2024		FY 2025			FY 2026						NOTES
		Actuals	Budget	YTD R'cd @ 12/31/25	YTD %	Description	Manager	Inc / (Dec)	% Change	Select Board	Budget Committee*	Final Adopted	
4310	Highway												Highway
4310-1151	Misc Revenue	0	0	9,437	100.00%	Auction proceeds, etc	2,000	2,000	0.00%		N/A		
4310-1160	PW Fees	100	400	0	0.00%	Hauler licenses	200	-200	-50.00%		N/A		
4320	Recycling					Recycling impact fees-Other Town Contracts User fees for disposal at transfer station Sale of recyclables (Grimmell Industries)	4,998	-4,952	-49.77%		N/A		Recycling
4320-1160	Impact Fees	9,482	9,950	10,054	101.05%		32,000	-18,000	-36.00%		N/A		
4320-1165	Bulky Waste	62,001	50,000	74,250	148.50%		10,000	-13,000	-56.52%		N/A		
4320-1166	Recycling Revenue	22,806	23,000	19,969	86.82%								Cemetery
4365	Cemetery					Sale of cemetery plots	1,525	-475	-23.75%		N/A		
4365-1125	Sale of Lots	4,250	2,000	7,025	351.25%	For ongoing care of graves	0	0	0.00%		N/A		
4365-1151	Miscellaneous	70	0	0	0.00%		13,000	-24,000	-64.86%		N/A		
4365-1155	Perpetual Care	37,000	37,000	37,000	100.00%		63,723	(58,627)	-47.92%	0	N/A	0	From Cemetery Assoc Endowment
TOTAL		135,708	122,350	148,298	121.21%								

**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	Inc / (Dec)	% Change	Select Board	Budget Committee*	Final Adopted	
4510	Parks & Rec												Parks & Rec
4510-1151	Miscellaneous Revenue	127	100	500	500.40%	Miscellaneous receipts	0	-100	-100.00%		N/A		
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	-4,000	-57.14%		N/A		
	TOTAL	57,256	46,100	48,062	104.26%		3,000	(43,100)	-93.49%	0	N/A	0	

* No vote on revenue

Updated 1/4/2026

Town of Farmington FY 2026 Budget



Revolving Funds

FY 2026
Special Revenue Fund Balances

Account	Special Revenue Funds	FY 2024		FY 2025			Description	Dept Head Request	FY 2026					NOTES
		FY 2024 Actuals	FY 2024 Ending Balance	FY 2025 Appropriations	FY 2025 Activity @ 12/31/25	FY 2025 Remaining Balance			Manager	Select Board	Budget Committee	Final Adopted	Inc / (Dec)	
Administration														Administration
7102-9999	Cable Franchise Regional Radio Assessment	0	(20,460)	-	-	(20,460)	MBTV - fund by cable franchise fees							- Revenues to MBTV
7105-9999	Conservation Commission	0	4,632	-	-	4,632	Special revenue supporting Conservation Comm work							
7106-9999	Community Resolution	379	8,647	-	-	8,647								
7107-9999	Transportation Advisory	0	977	-	-	977	Special revenue supporting Transportation Comm work							
7108-9999	Wellness Works	0	288	-	-	288	Wellness works grant through MMEHT							
7110-9999	Composting	22	845	-	12	833	Tom Eastler compost - compost sale rev funds exp							GRANT - no BOS approp
7112-9999	CDBG-Avesta	610	7,592	-	(3,772)	11,364	Avesta Edgewood CDBG Block Grant							GRANT - no BOS approp
7115-9999	ARPA	-113	-	-	(8,392)	8,392								Equal receipts and debits
7118-9999	CDBG-Riverside	-15,350	686,313	-	-	686,313	American Rescue Plan Act Riverside Greenhouse CDBG Block Grant							GRANT - no BOS approp
7119-9999	Flying Flags	1	2	-	686,313	(686,312)	Flying Flags Donations							GRANT - no BOS approp
7120-9999	Safety Grant	0	(1,240)	-	-	(1,240)								GRANT - no BOS approp
7122-9999	Elections Grant	0	-	-	-	-	Ed McDonald Safety Grant - MMA CTCL Election Infrastructure Grant							Equal receipts and debits
7123-9999	Center Meeting House Grant	10,297	10,297	-	-	10,297	For repairs to Center Mtg House Cemetery and grounds							GRANT - no BOS approp
Police														Police
7201-9999	PD Drug	1,550	31,170	-	(4,315)	35,485	Drug eradication grant		-	-	-			
7203-6000	PD Training	0	-	-	-	-	Officer training grant		-	-	-			
7205-9999	Byrne Grant	377	520	-	(750)	1,270	DOJ Byrne Grant Dog fees - should be GF revenues							GRANT - no BOS approp
7206-9999	Animal Control	0	4,380	-	-	4,380								
7207-9999	RCRP Opioid	0	11,511	-	15,000	(3,489)	Opioid settlement funds		-	-	-			GRANT - no BOS approp
7208-9999	PD K-9 Donations	0	1,144	-	224	920	K-9 donations		-	-	-			
7209-6000	COVID Emergency Aid	0	579	-	-	579	Emergency Aid Grant - closed		-	-	-			GRANT - no BOS approp

FY 2026
Special Revenue Fund Balances

Account	Special Revenue Funds	FY 2024		FY 2025			Description	Dept Head Request	FY 2026					NOTES
		FY 2024 Actuals	FY 2024 Ending Balance	FY 2025 Appropriations	FY 2025 Activity @ 12/31/25	FY 2025 Remaining Balance			Manager	Select Board	Budget Committee	Final Adopted	Inc / (Dec)	
Fire														Fire
7301-9999	Firefighter Grants	0	1,313	-	-	1,313	Assistant to firefighters grant							- GRANT - no BOS approp
7304-9999	FD Industry Contract	19,540	19,540	-	-	19,540	Payments from Industry, funds stipends and other FD needs							
Public Works	Volunteer FF Grant	0	-	-	(15,681)	15,681								- GRANT - no BOS approp
														Public Works
7402-9999	Church Street	0	321	-	4,050	(3,729)	Closed							
Parks & Rec	PW Misc Grants	25,000	25,000	-	-	25,000	Dominos grant for snowplowing							- GRANT - no BOS approp
														Parks & Recreation
7604-9999	Tree Fund	0	2,221	-	-	2,221	Tree planting fund							
7605-9999	Dragon's Nest Donations	48,046	48,746	-	-	48,746	Donations for Dragon's Nest							
7606-9999	Philbrick Park Donations	5,000	5,000	-	(1,081)	6,081	Skate Park Rehab							
7620-9999	Hippach Fence	623	4,823	-	389	4,434	Donations for Philbrick Park upkeep and improvement							
7621-9999	Parks & Rec Donations	40	440	-	-	440	Fees for ads on Hippach Park sports fence.							
7622-9999	David Robbins Scholarship	0	1,380	-	(513)	1,893	Misc Parks & Rec Donations							
7623-1055	Rec Programs	0	-	-	-	-	Costs, fees and revenue to run paid rec programs							
FEMA	FEMA	284,351	60,864	-	(46,793)	107,657	FEMA event expense and refunds from Fed.							Parks & Recreation
Sewer														Sewer
5701-9999	Misc Sewer Grants	0	-	-	-	-								- GRANT - no BOS approp
5702-9999	CAP ME-RLF	0	-	-	-	-								- GRANT - no BOS approp
	TOTAL Sewer Fund	0	0	-	-	-						0	-	
	TOTAL General Fund	376,058	912,529	-	624,692	287,837						-	-	

Updated: 1/4/2026

FY 2026 TIF Balances

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

Updated: 1/4/2026

Town of Farmington

FY 2026 Budget



Non-Union Wage Scales

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

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

Classification	Temporary PT and Seasonal
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**

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
Salary	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12
S20	\$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
S21	\$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
S22	\$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
S23	\$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
S24	\$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

Classification	Salary
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