

Town of Farmington FY 2027 Budget



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FY 2027 Proposed Budget Preparation Schedule

<p align="center">Thursday March 5th</p> <p align="center">BUDGET TO SELECT BOARD AND BUDGET COMMITTEE</p>	<p align="center">Thursday March 12th at 5:30 pm</p> <p align="center">To Budget Committee</p> <p>All Admin Departments Municipal Building Code/Planning Contracts Fixed Assessments Debt Service</p>	<p align="center">Tuesday March 17th at 6:00 pm</p> <p align="center">To BOS</p> <p>All Admin Departments Municipal Building Code/Planning Contracts Fixed Assessments Debt Service Farmington Public Library</p>	<p align="center">Thursday March 19th at 5:30 pm</p> <p align="center">To Budget Committee</p> <p>Farmington Public Library Police Fire Other Public Safety</p>	<p align="center">Tuesday March 24th at 6:30 pm</p> <p align="center">To BOS</p> <p>Police Fire Other Public Safety</p>	<p align="center">Thursday March 26th at 5:30 pm</p> <p align="center">To Budget Committee</p> <p>Public Works Recycling Parks & Rec Community Center Special Revenue Req</p>	<p align="center">Tuesday March 31st at 6:00 pm</p> <p align="center">To BOS</p> <p>Public Works Recycling Parks & Rec Community Center Special Revenue Req</p>
<p align="center">Thursday April 2nd at 5:30 pm</p> <p align="center">To Budget Committee</p>	<p align="center">Tuesday April 7th at 6:00 pm</p> <p align="center">To BOS</p>	<p align="center">TBD</p>	<p align="center">Public Budget Meetings TBD</p> <p align="center">Late April</p>	<p align="center">Tuesday April 28th at 6:30 p.m.</p>	<p align="center">Thursday April 30th</p>	<p align="center">Monday May 11, 2026 at 7:00 p.m.</p>
<p>Budget Wrap up and Vote</p>	<p>Revenues Vote if ready</p>	<p>Any additional meetings needed</p>		<p>Approval of Town Warrant</p>	<p>Posting of Town Warrant</p>	<p>TOWN MEETING</p>

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Table of Contents

Town Managers Final Budget Memo	Page 0
Budget Summary	
Tax Commitment.....	Page 1
Appropriation Summary	Page 3
Tax Distribution	Page 4
Tax Rate Impact.....	Page 5
FY 2027 Expenditures	Page 6
FY 2027 Municipal Budget Distribution.....	Page 7
Cost Center Distribution	Page 8
Administration	Page 9
Assessor	Page 12
Treasurer/Clerk	Page 15
Municipal Building	Page 18
Code Enforcement	Page 21
Committees & Events	Page 24
Police Department	Page 25
Fire Department	Page 29
Other Public Safety	Page 32
Public Works	Page 34
Recycling	Page 37
Parks & Recreation	Page 40
Community Center	Page 43
Debt Service	Page 46
Contracts/Public Services	Page 48
Farmington Public Library	Page 49
Outside Organizations	Page 51
General Assistance	Page 52
Fixed Assessments	Page 53
Capital Reserves	Page 55
5-Year Road Plan	Page 58
5-Year Capital Plan	Page 59
FY 2027 Projected Revenues	Page 76
FY 2027 Revenue Distribution	Page 77
General Government Revenues	Page 78
Public Safety Revenues	Page 80
Public Works Revenues	Page 80
Parks & Recreation Revenues	Page 81
Special Revenue Account Balances	Page 82
TIF Account Balances	Page 84
Non-Union Wage Scales.....	Page 85

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Town of Farmington

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TO: Farmington Select Board, Farmington Budget Committee

FROM: Erica LaCroix, Town Manager *Erica LaCroix*

DATE: March 4, 2026

RE: FY2027 Budget

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

Please find attached the preliminary FY 2027 budget prepared by the Department Heads and me. As with the FY 2026 six-month budget, we have attempted to keep costs as low as possible to minimize the impact of this first transition year to a fiscal year budget calendar.

The net appropriation (expenditures less non-tax revenues) is 4.46 higher than 2025. **The Town-only portion** of the budget reflects a **1% increase**. The County and School budgets are estimated to go up 9% and 4.5% respectively. Note that these are *estimates only* as their budget processes are currently underway, and neither the Budget Committee nor the Selectmen vote on these figures. But they do allow us to project an estimated mil rate. The estimated mil rate that will result from this budget is \$12.00¹. This is \$.30 higher than the actual mil rate for 2025. As a reminder the 2025 budget was bolstered by \$1.3 million in Undesignated Fund Balance which artificially lowered the mil rate to \$10.50.

SIGNIFICANT CHANGES FOR THE FY 2027 BUDGET:

- This budget covers July 2026 through June 2027, marking a transition from a calendar-year cycle to a fiscal year. Aligning with the School, County, MaineHealth EMS, and the State of Maine's revenue schedule improves accuracy and predictability in financial planning. The fiscal-year structure also ensures that the budget is approved at Town Meeting before spending begins, eliminating the need to borrow from the Sewer Fund or rely on tax anticipation notes to maintain operations. By collecting tax revenues three to four months into the budget year—rather than ten or eleven—cash flow strengthens, bills are paid on time, and interest costs are reduced. This transition also allows the Town to invest capital reserves more effectively, helping to lessen the long-term tax burden. Additionally, taxpayers will be able to make tax payments in two installments, with interest applied only to the remaining balance after the fall due date.
- Because FY 2026 was only a six month budget, year-over-year comparisons in this budget are factored against 2025. FY 2026 budgets and expenditures as of 3/1/2026 are

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

included in each budget. Note that the blank columns for the Select Board, Budget Committee and Final Approval have been removed from this preliminary budget in order to save space and maintain legibility. Those columns will be added back in as each group votes.

- Continuing with the structure that was introduced in the FY 2026 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.
- Capital expenditures were taken out of the FY 2026 budget except for two accounts and are reintroduced in this budget. We have adhered to our 5-year capital plan as much as possible while delaying purchases and annual set-asides where it made good sense. The FY 2027 capital budget is 10% lower than 2025.
- Requests for new spending are not included unless deemed necessary.
- Revenues reflect a full year of receipts in this budget. The State has posted their State Revenue Sharing estimates and it appears that the allocation to the Town of Farmington will be slightly higher than in 2025. Non-tax revenues are deducted from the total appropriation request (resulting in the Net Appropriation) and reduce the amount of taxes that must be raised to cover the budget. FY 2027 non-tax revenues are projected to increase 2.5% over 2025.

PERSONNEL COSTS

- The Selectmen voted in a COLA of \$.45 for the FY 2026 budget. There is no additional COLA added to this budget. Going forward, COLA increases will be aligned with the fiscal year and be awarded on July 1 of each year.
- Police Wages are an unknown due to the contract expiring in March. I have estimated some increase in anticipation of that negotiation.
- Fire Per-Diem hours have been increased slightly. Utilizing per-diem help saves on overtime when covering shifts with full-time staff.
- Similar to the FY 2026 budget, part-time wages associated with running paid recreation programming have been moved to the Rec Programs special revenue account.
- The Town has benefited from the Alford training grant for the last two years to lower our training and conference expenses. This grant paid 50% of tuition and materials. It is set to expire on December 31, 2026, so training budgets will see an increase in costs.

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. The Standard Offer Rate for electricity rose 20% on January 1, and CMP

also increased delivery fees and service charges. I have added an 11% escalator to this budget for electricity.

- Motor fuel and heating fuel are extremely volatile at this time. I have added a 30% escalator to these line items, which adds around \$1 to each gallon of fuel. Propane is likely to go up very steeply. The Town's allotment under the CN Brown contract has been exceeded and we are now being charged market price at \$2.29/gallon. The CN Brown contract price was extremely low at \$1.39/gallon, and we are unlikely to see this type of discount in the coming year. I have used market price for propane and applied the 30% escalator.

NEW ITEMS

- Assessing Tax Software – As part of the revaluation contract a new tax assessing system was implemented. The initial license fee was included in the KRT contract. Starting in November 2026 the licensing fee of \$5,500 will be added to the Assessing Application Software budget.
- Backup LPI – Kate Foster has taken over LPI duties in-house effective this year. Our former LPI is staying on as her backup to cover vacations and illnesses. For this service we are paying a stipend of \$3,000 annually. This is offset by retaining all the plumbing inspection fees which formerly were paid out to the LPI. Revenue is increasing \$7,500, so the net benefit of this arrangement is \$4,500. This will appear in the Code Enforcement Professional Services line.
- Parks & Recreation Copier Lease –Parks was added to the Town's copier contract in January which adds \$2,100 to the Parks budget in the Equipment Rental line.
- Parks Concessions special revenue account – Parks and Rec will begin offering small concessions (bottled water, prepackaged snacks, etc) at Hippach Field during sporting events. This activity will be self-funded with all supplies and staff being charged to the special revenue account. The Select Board agreed to add \$1,500 in seed money to set up this account in the FY 2027 budget.
- Office Equipment – an office equipment repair and maintenance line item has been added to all departments to cover the cost of printer repairs, furniture repairs, filing cabinet repairs and small equipment replacements such as headsets, cables, etc. These items did not fit well into any other category. These adds range from \$50 to \$150 for departments that did not already have this budget.

In addition to these more visible items, we are experiencing the typical annual software increases of 4% to 5%, annual service contract increases and the overall costs of goods and services going up. The School and County budgets continue to rise significantly, which eventually would mean the Town would have to cut its services in order to stave off continued mil rate increases.

Keeping the budget increase to 1% is a testament to how hard my staff have worked to find ways to do with less. I greatly appreciate their hard work and hope you will join me in thanking them.

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

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Town of Farmington, Maine
 FY 2027 *ESTIMATED** Tax Commitment

Appropriations		Revenues	
Account	\$	Account	\$
Administration	242,385.00	General Gov't Est Revenue	3,489,850.00
Assessing	127,685.00	Public Safety Est Revenue	16,200.00
Treasurer / Clerk	309,095.00	Public Works Est Revenue	129,950.00
Municipal Building	86,664.00	Parks & Rec Est Revenue	7,100.00
Code Enforcement	187,810.00		
Committees & Events	3,760.00		
Police	1,399,020.00		
Fire Department	822,508.00		
Other Public Safety	562,100.00		
Public Works	1,533,048.00		
Recycling	209,930.00		
Parks & Recreation	183,850.00		
Community Center	137,840.00		
Debt Service	112,407.00		
Contracts	24,536.00		
Farmington Public Library	318,623.00		
Outside Organizations	12,000.00		
General Assistance	26,085.00		
Fixed Assessments	1,703,800.00		
SCHOOL	5,747,746.00		
County Tax	1,314,808.00		
Transfers to Cap Reserves	1,413,400.00		
Transfers to Spec Revenue	1,500.00		
Assessors Overlay			
Total Appropriations	16,480,600.00	Total Revenues	3,643,100.00

Appropriations Less Revenues	12,837,500.00
Plus TIF	-
Fund Balance Applied	-
NET APPROPRIATIONS	12,837,500.00
Estimated Taxable Valuation	1,069,352,844.00
PROJECTED TAX RATE	0.01200
Mil Increase/Decrease	0.00030

Dated: 2/15/2026

Appropriations Less Revenues 12,837,500.00
 Plus TIF
 Fund Balance Applied

NET APPROPRIATIONS 12,837,500.00

FY 2025 Net Appropriations 12,289,188.00
 FY 2027 Increase/(Decrease) 548,312.00
 % Increase 4.46%
 Estimated Taxable Valuation 1,069,352,844.00

Last Year Taxable Valuation 574,704,508.00
 Increase over last year 494,648,336.00

PROJECTED TAX RATE 0.01200

5,938,215.86

Targeted Tax Rate	0.011700	0.15	0.30
Estimated Taxable Valuation	1,069,352,844.00	0.01185	0.012005
Targeted Net Appropriations	12,511,428.27	1,069,352,844.00	1,069,352,844.00
	12,511,428.27	12,671,831.20	12,837,580.89
	(326,071.73)	(165,668.80)	80.89

	This Coming FY	Current FY - lowered \$10.50	Increase	
Average Home is \$300,000.00	\$ 3,601.48	3,150.00	451.48	14.33%

	This Coming FY	Current FY - actual \$11.70	Increase	
	\$ 3,601.48	\$ 3,510.00	91.48	2.61%

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

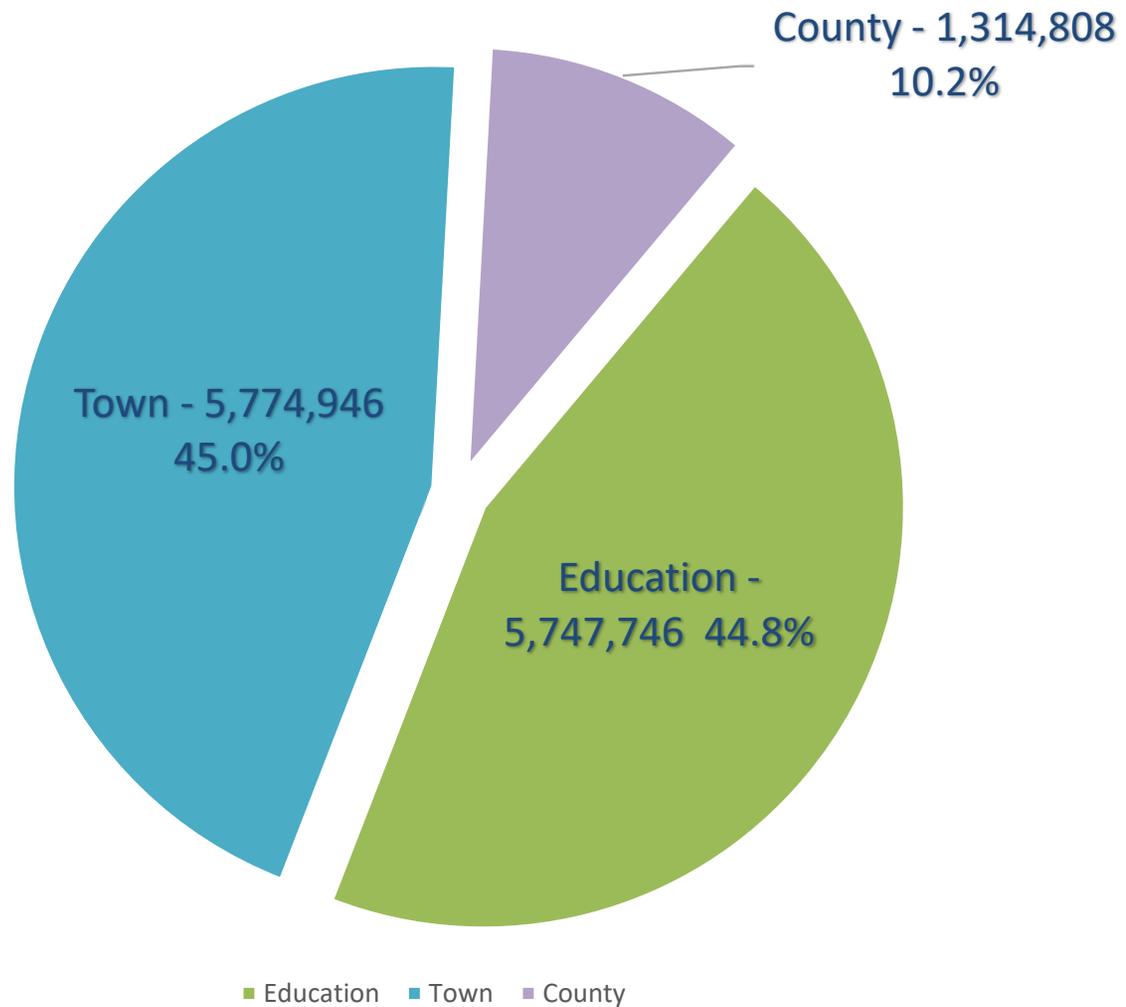
FY 2027 Budget Appropriation Summary

Account Summary	FY 2024	FY 2025		FY 2026 - 6 MOS		FY 2027					
	Actuals	Budget	Exp YTD @ 12/31/25	Budgeted	Exp YTD @ 3/1/26	Manager	Increase / (Decrease)	% Change	Select Board	Budget Committee*	Final Adopted
Administration	321,169	332,260	96.23%	119,320	39.31%	242,385	(89,875)	-27.05%	-	-	-
Assessing	133,242	163,617	96.75%	61,678	35.11%	127,685	(35,932)	-21.96%	-	-	-
Treasurer / Clerk	390,447	410,895	93.43%	152,604	29.96%	309,095	(101,800)	-24.78%	-	-	-
Municipal Building	75,277	81,906	72.83%	27,050	77.35%	86,664	4,758	5.81%	-	-	-
Code Enforcement	200,723	215,754	104.83%	94,434	32.44%	187,810	(27,944)	-12.95%	-	-	-
Committees & Events	2,400	5,750	65.98%	2,200	0.00%	3,760	(1,990)	-34.61%	-	-	-
Police	1,664,855	1,884,440	93.87%	665,287	28.53%	1,399,020	(485,420)	-25.76%	-	-	-
Fire Department	971,667	1,035,524	101.97%	384,760	31.83%	822,508	(213,016)	-20.57%	-	-	-
Other Public Safety	476,419	534,840	99.14%	274,590	4.59%	562,100	27,260	5.10%	-	-	-
Public Works	1,951,059	1,768,951	95.44%	701,098	33.00%	1,533,048	(235,903)	-13.34%	-	-	-
Recycling	179,879	190,908	106.94%	87,175	27.86%	209,930	19,022	9.96%	-	-	-
Parks & Recreation	218,345	305,175	90.23%	86,025	30.77%	183,850	(121,325)	-39.76%	-	-	-
Community Center	202,710	178,157	86.11%	70,872	30.11%	137,840	(40,318)	-22.63%	-	-	-
Debt Service	93,008	90,567	99.94%	49,974	0.00%	112,407	21,840	24.11%	-	-	-
Contracts	290,971	323,046	100.00%	154,215	0.00%	343,159	20,113	6.23%	-	-	-
Outside Organizations	14,240	12,700	100.00%	12,000	100.00%	12,000	(700)	-5.51%	-	-	-
General Assistance	35,965	35,925	37.43%	10,585	17.66%	26,085	(9,840)	-27.39%	-	-	-
Fixed Assessments	6,315,012	6,702,723	99.54%	4,199,541	36.90%	8,766,354	2,063,631	30.79%	-	-	-
Transfers to Special Revenue	-	-	0.00%	-	0.00%	1,500	1,500	100.00%	-	-	-
Transfers to Cap Improvement	1,442,714	1,571,300	47.82%	300,850	-7.32%	1,413,400	(157,900)	-10.05%	-	-	-
TOTALS	14,980,103	15,844,438	92.72%	7,454,258	31.33%	16,480,600	636,161	4.02%	-	-	-

*No School or County Recor

Dated: 3/4/2026

FY 2027 Tax Distribution
Town of Farmington, Maine (3/1/2026)
Net Appropriations Total \$12,837,500



FY2027

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 0.01200 will result in property taxes of \$3,601 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)
0.01100	11,768,147.16	(1,069,352.84)	3,301.48	(300.00)
0.01125	12,035,485.37	(802,014.63)	3,376.48	(225.00)
0.01150	12,302,823.58	(534,676.42)	3,451.48	(150.00)
0.01175	12,570,161.79	(267,338.21)	3,526.48	(75.00)
0.01200	12,837,500.00	-	3,601.48	-
0.01225	13,104,838.21	267,338.21	3,676.48	75.00
0.01250	13,372,176.42	534,676.42	3,751.48	150.00
0.01275	13,639,514.63	802,014.63	3,826.48	225.00
0.01300	13,906,852.84	1,069,352.84	3,901.48	300.00

\$50,000 increments in the Net Tax Appropriation

Tax Rate	Net Tax Appropriation	Increase / (Decrease)	Property Taxes Owed*	Increase / (Decrease)
0.01182	12,637,500.00	(200,000.00)	3,545.37	(56.11)
0.01186	12,687,500.00	(150,000.00)	3,559.40	(42.08)
0.01191	12,737,500.00	(100,000.00)	3,573.42	(28.05)
0.01196	12,787,500.00	(50,000.00)	3,587.45	(14.03)
0.01200	12,837,500.00	-	3,601.48	-
0.01205	12,887,500.00	50,000.00	3,615.50	14.03
0.01210	12,937,500.00	100,000.00	3,629.53	28.05
0.01215	12,987,500.00	150,000.00	3,643.56	42.08
0.01219	13,037,500.00	200,000.00	3,657.59	56.11

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

Dated: 3/4/26

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Town of Farmington FY 2027 Budget



Expenditures

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FY 2027
Proposed Expenditures

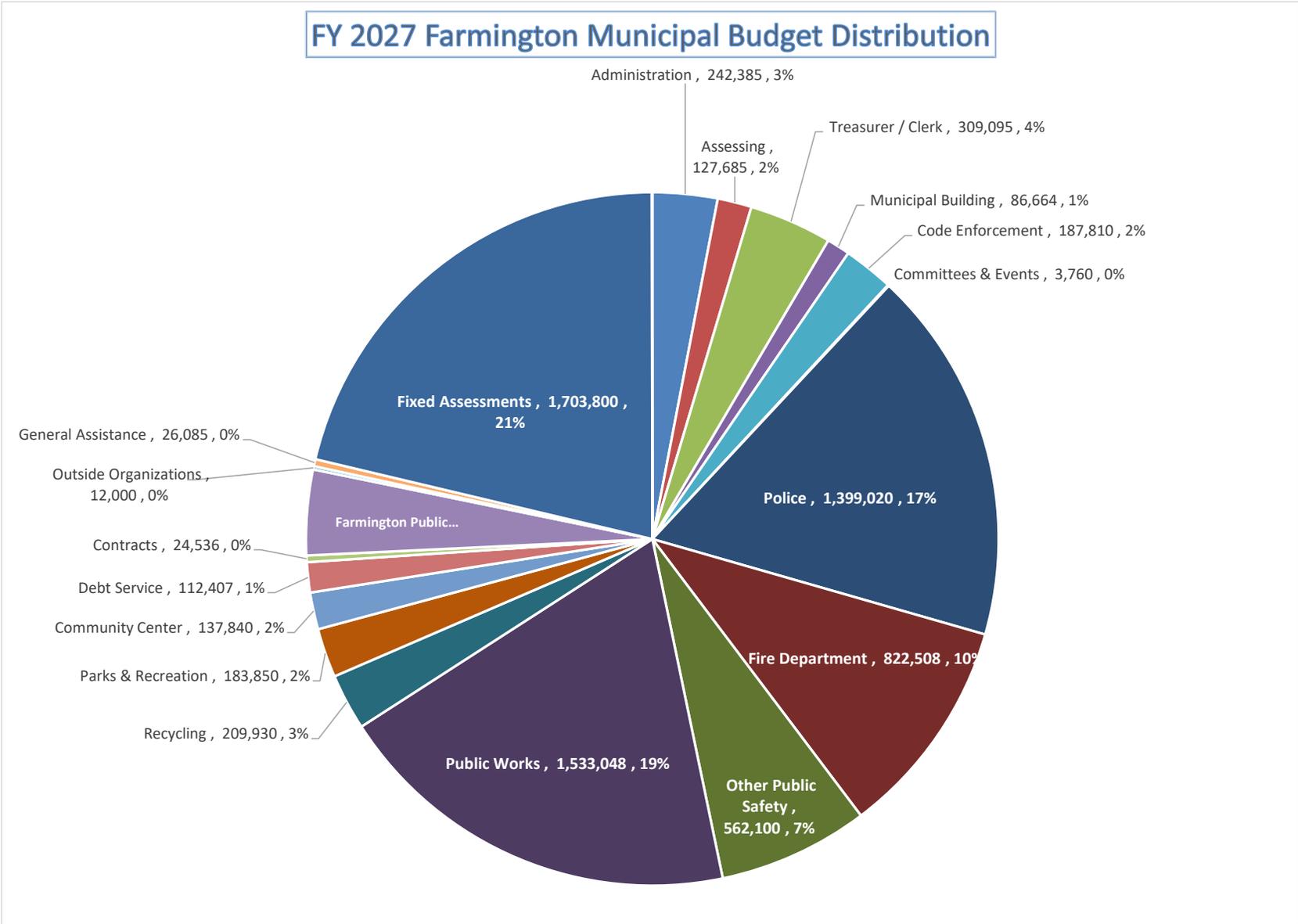
Account Summary	FY 2024 Actuals	FY 2025 Budget	FY 2026 6-Month Budget	Manager Proposed FY2027	Increase / (Decrease)	% Change	Select Board	Budget Committee*	Final Adopted
Administration	321,169	332,260	119,320	242,385	(89,875)	-27.05%	-	-	-
Assessing	133,242	163,617	61,678	127,685	(35,932)	-21.96%	-	-	-
Treasurer / Clerk	390,447	410,895	152,604	309,095	(101,800)	-24.78%	-	-	-
Municipal Building	75,277	81,906	27,050	86,664	4,758	5.81%	-	-	-
Code Enforcement	200,723	215,754	94,434	187,810	(27,944)	-12.95%	-	-	-
Committees & Events	2,400	5,750	2,200	3,760	(1,990)	-34.61%	-	-	-
Police	1,664,855	1,884,440	665,287	1,399,020	(485,420)	-25.76%	-	-	-
Fire Department	971,667	1,035,524	384,760	822,508	(213,016)	-20.57%	-	-	-
Other Public Safety	476,419	534,840	274,590	562,100	27,260	5.10%	-	-	-
Public Works	1,951,059	1,768,951	701,098	1,533,048	(235,903)	-13.34%	-	-	-
Recycling	179,879	190,908	87,175	209,930	19,022	9.96%	-	-	-
Parks & Recreation	218,345	305,175	86,025	183,850	(121,325)	-39.76%	-	-	-
Community Center	202,710	178,157	70,872	137,840	(40,317)	-22.63%	-	-	-
Debt Service	93,008	90,567	49,974	112,407	21,840	24.11%	-	-	-
Contracts	19,221	23,776	1,000	24,536	760	3.20%	-	-	-
Farmington Public Library	271,750	299,270	153,215	318,623	19,353	6.47%	-	-	-
Outside Organizations	14,240	12,700	12,000	12,000	(700)	-5.51%	-	-	-
General Assistance	35,965	35,925	10,585	26,085	(9,840)	-27.39%	-	-	-
Fixed Assessments	138,019	181,255	846,300	1,703,800	1,522,545	840.00%	-	-	-
SCHOOL	5,152,812	5,384,060	2,750,118	5,747,746	363,686	6.75%	-	N/A	-
County Tax	1,024,182	1,137,408	603,123	1,314,808	177,400	15.60%	-	N/A	-
Transfers to Cap Reserves	1,442,714	1,571,300	300,850	1,413,400	(157,900)	-10.05%	-	-	-
Transfers to Spec Revenue	-	-	-	1,500	1,500	100.00%	-	-	-
TOTALS	14,980,103	15,844,438	7,454,258	16,480,600	636,162	4.02%	-	-	-

*No School or County Recommendation

	FY 2024	FY 2025	FY 2026	FY 2027 Manager	Manager Difference	Manager % Change	FY 2027 Select Board	FY 2027 Budget Committee	FY 2027 FINAL
Municipal	8,803,109	9,322,970	4,101,017	9,418,046	95,076	1.0%	-	-	-
Education	5,152,812	5,384,060	2,750,118	5,747,746	363,686	6.8%	-	N/A	-
County Tax	1,024,182	1,137,408	603,123	1,314,808	177,400	15.6%	-	N/A	-

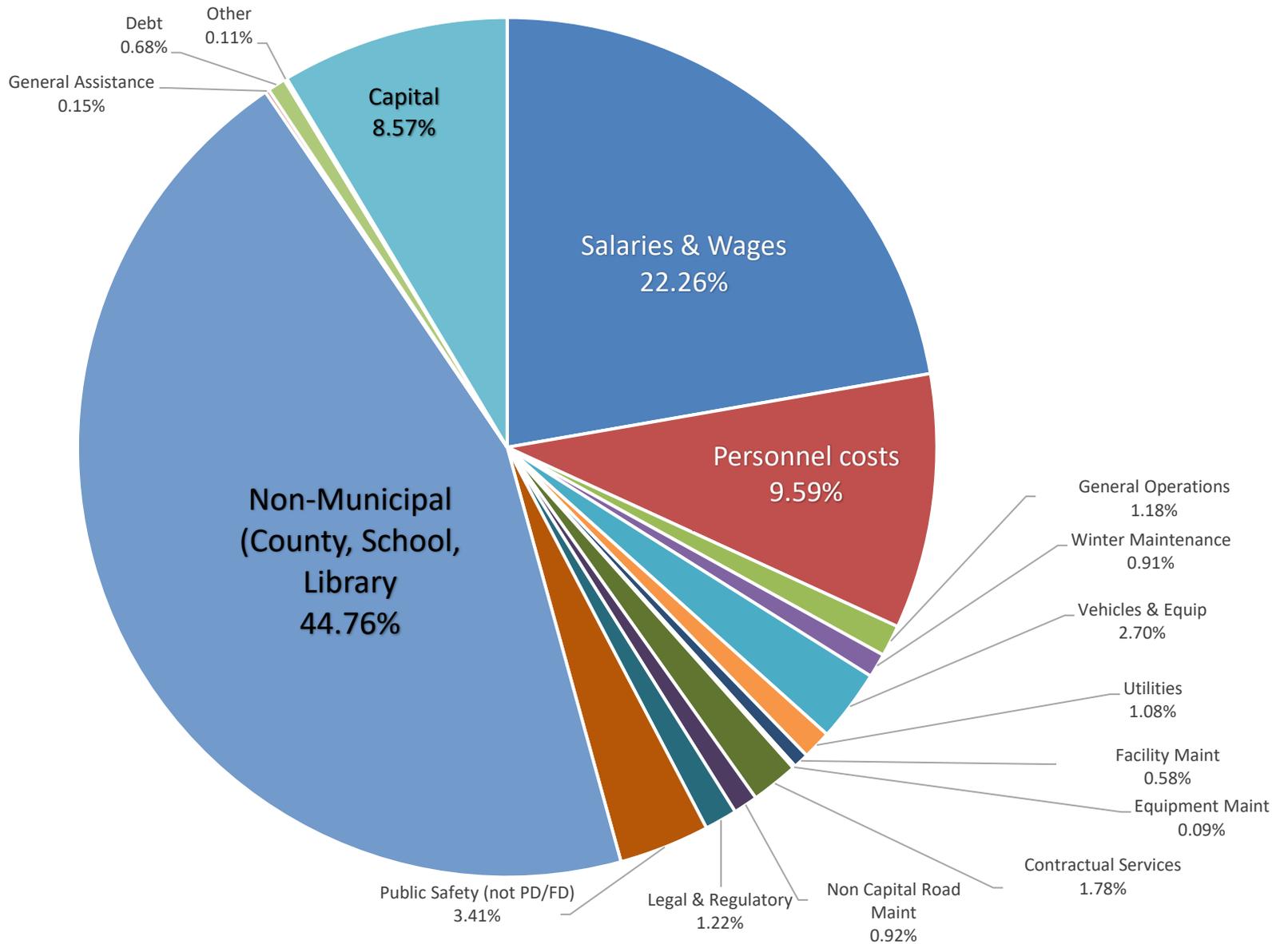
Dated:3/4/2026

FY 2027 Proposed Expenditures



FY 2027 Proposed Expenditures

FY 2027 Cost Center Distribution



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FY 2027 Proposed Expenditures

Acct. # 4110	Administration	FY 2024	FY 2025		FY 2026			FY 2027			Notes		
		Actuals	Budget	YTD @ 12/31/25	YTD %	6-Month Budget	YTD @ 3/1/26	YTD %	Description	Manager		Inc / (Dec)	% Change
Personnel													
4110-0110	Admin Salaries	105,326	108,000	108,519	100.5%	54,060	19,212	35.5%	90% TM	108,210	210	0.19%	\$.45 COLA
4110-0115	BOS Stipend	8,700	10,700	10,800	100.9%	-	-	0.0%	Selectmen Stipends	10,800	100	0.93%	
4110-0120	Admin Wages	80,250	81,700	82,990	101.6%	42,090	14,833	35.2%	Exec Assistant, 50% Planning Assistant	85,360	3,660	4.48%	\$.45 COLA, Merit Inc 3/27
4110-0125	Overtime	355	500	492	98.4%	-	-	0.0%	Exec Assistant attending BOS meetings	500	-	0.00%	Exec Asst attending meetings
4110-0140	Vehicle Stipend	1,100	1,200	1,150	95.8%	540	180	33.3%	Annual vehicle stipend for TM	1,080	(120)	-10.00%	10% to sewer. \$100/month
4110-0150	FICA	15,346	16,220	15,236	93.9%				Move to Fixed Assessments		(16,220)	-100%	
4110-0155	PFML	-	1,010	715	70.8%				Move to Fixed Assessments		(1,010)	-100%	
4110-0160	Retirement	23,184	28,120	25,635	91.2%				Move to Fixed Assessments		(28,120)	-100%	
4110-0170	Health Insurance	34,543	31,600	34,764	110.0%				Move to Fixed Assessments		(31,600)	-100%	
4110-0180	Worker's Comp Safety/Incentive	1,657	830	789	95.1%				Move to Fixed Assessments		(830)	-100%	
4110-0185	Pay	61	-	-	0.0%				PT Only		-	0%	Change program to PT only
Subtotal Personnel		270,522	279,880	281,089	100.4%	96,690	34,225	35.4%		205,950	(73,930)	-26.41%	
Operations													
4110-0505	Travel & Mileage Training & Development	578	750	130	17.3%	250	-	0.0%	Mileage reimb for work- related travel	400	(350)	-46.67%	Alfond reimbursement ends 12/31/26
4110-0510	Dues	1,147	2,100	2,048	97.5%	150	-	0.0%	Conferences and Classes ICMA, MTCMA, MMA, ME Service Centers, MPO, FDA	2,675	575	27.38%	AVCOG dues moved to TIF
4110-0520	Office Supplies	18,435	19,200	10,811	56.3%	10,980	10,798	98.3%	Misc Office Supplies	11,600	(7,600)	-39.58%	Cost of supplies, esp toner, increasing
4110-1010	Postage	1,201	1,300	1,556	119.7%	500	31	6.2%	Postage and shipping	1,400	100	7.69%	
4110-1015	Books/Periodicals	557	500	502	100.4%	250	97	39.0%	Newspaper, OSHA posters	500	-	0.00%	
4110-1025	Telephone*	261	270	183	67.9%	200	-	0.0%		270	-	0.00%	
4110-1510	Telephone*	2,844	2,850	2,679	94.0%	260	89	34.4%	Long distance, wireless	550	(2,300)	-80.70%	Move landlines to fixed assessments

FY 2027 Proposed Expenditures

Acct. # 4110	Administration	FY 2024				FY 2025			FY 2026			FY 2027			Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %	6-Month Budget	YTD @ 3/1/26	YTD %	Description	Manager	Inc / (Dec)	% Change			
4110-2025	Office Equipment	57	100	-	0.0%	50	-	0.0%	Repair & Maintenance of furniture, small equipment	100	-	0.00%			
4110-2030	Equipment Rental	6,845	7,200	6,937	96.4%	3,800	1,461	38.4%	Copiers, Postage Meter, Office Equipment	7,800	600	8.33%	Contr inc for copiers & postage machine		
4110-2050	Contingency	3,070	500	147	29.4%	-	-	0.0%	Unplanned Exp-awards, meetings, etc	500	-	0.00%			
4110-3010	Legal and Advertising	2,267	3,000	2,573	85.8%	1,500	-	0.0%	Town attorney and required advertising	3,000	-	0.00%	Plan for review of policy and ordinance updates		
4110-3020	IT Support*	2,347	4,100	1,966	48.0%	500	-	0.0%	IT projects (above maint contract)	500	(3,600)	-87.80%	Project time to upgrade WiFi and website		
4110-3025	Application Software*	4,417	3,610	2,430	67.3%	290	-	0.0%	Adobe, Mailstore	1,040	(2,570)	-71.19%	Most to fixed assessmnts or IT Contract		
4110-3050	Other Contractual Services	6,619	6,900	6,667	96.6%	3,900	200	5.1%	Web hosting, Internet, Town Report Printing, etc	6,100	(800)	-11.59%	Decrease amount for Town Report		
Subtotal Operations		50,647	52,380	38,629	73.7%	22,630	12,676	56.0%		36,435	(15,945)	-30.44%			
Capital Outlay (see Capital															
31XX		595	7,700	6,785	13.4%	-	2,450	5.6%	See Capital Reserves	7,200	(500)	-6.49%	FY25 ending balance \$45,435		
TOTAL		321,764	339,960	326,503	85.3%	119,320	49,351	30.2%		249,585	(90,375)	-26.58%			
	Payroll	270,522	279,880	281,089	100.4%	96,690	34,225	35.4%		205,950	(73,930)	-26.41%			
	Operating Exp.	50,647	52,380	38,629	73.7%	22,630	12,676	56.0%		36,435	(15,945)	-30.44%			
	Capital	595	7,700	6,785	13.4%	-	2,450	5.6%		7,200	(500)	-6.49%			

Updated 3/2/2026

FY 2027 Proposed Expenditures

Acct. # 4110	Administration	FY 2024	FY 2025		FY 2026			FY 2027			Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %	6-Month Budget	YTD @ 3/1/26	YTD %	Description	Manager	

Computation Tables:

Telephone # lines	Monthly	Annual	
Cell phones	1	44.71	540.10
			Assume 1.3% inc Jan '27
Total		\$540	

Contract Services		
Network Mai \$100/Mo	1,200.00	
Security Consultant	0.00	
Maine Trust for Local News	40.00	
Town Repor Printing	2,600.00	
MMEHT Waiver	25.00	
VitaSys Website Hosting	2,170.00	
Total		\$6,035

Software		
Adobe Annual	287.88	
MailStore 3 yr paid 2023	750.00	
Town Cloud Agenda (3 yr pd 2024)	Move to FA	
Spam Protection	IT Contract	
Backup protection	IT Contract	
Bull Durham-bitdefender	IT Contract	
Microsoft 365 \$77.53/mo	Move to FA	
Power DMS	Move to FA	
SDS Management System	Move to FA	
		0.00
Total		\$1,038

Dues	# @	Cost/ Total	
MMA	5% inc	9,179.10	
MTCMA		240.00	
ICMA (.65% of TM Sa		812.50	
MPO		50.00	
MSCC	1 @ 1232.6	1,232.60	
FDA		55.00	
MLHRGA	2 @ \$35	70.00	
Total		\$11,589	

Equipment	Qtrly Fee	Total	
Xerox	\$468.55	5,636.66	1% Mar
Transco	\$37.25	448.73	4.5% May
Color copy overages	500.00		
Postage Mac	\$294.50	1,178.01	12.5% inc in July
Total		\$7,763	

Training & Development (inc out of town travel costs)		
MTCMA March Interchange	100.00	
MTCMA August Institute	250.00	
MTCMA December Exchange	100.00	
MMA Conference	200.00	
HR Conference	200.00	
ICMA Conf/Travel	2,500.00	
Misc Association Trainings	200.00	
Alfond Reimbursement	-875.00	
Total		\$2,675

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FY 2027 Proposed Expenditures

Acct. # 4120	Assessor	FY 2024		FY 2025		FY 2026		Description	FY 2027			Notes	
		Actuals	Budget	YTD @ 12/31/25	YTD %	6-Month Budget	YTD @ 3/1/26		YTD %	Manager	Inc/ (Dec)		% Change
Personnel													
4120-0110	Assessing Salaries	52,956	72,340	72,709	100.51%	36,630	12,950	35.4%	FT Assessor Salary	74,280	1,940	2.68%	\$.45 COLA, Merit inc 3/27
4120-0120	Assessing Wages	19,741	24,860	24,982	100.49%	12,780	4,449	34.8%	50% Assessing Asst/Counter Clerk	25,430	570	2.29%	\$.45 COLA, Merit inc 3/26
4120-0140	Vehicle Stipend	1,500	2,000	2,000	100.00%	1,000	333	33.3%	Use of personal vehicle for assessing inspections	2,000	-	0.00%	
4120-0150	FICA	6,501	8,180	8,264	101.02%				Move to Fixed Assessments		(8,180)	-100%	
4120-0155	PFML	-	540	126	23.29%				Move to Fixed Assessments				
4120-0160	Retirement	8,571	9,770	10,336	105.79%				Move to Fixed Assessments		(9,770)	-100%	
4120-0170	Health Insurance	10,950	14,610	14,900	101.98%				Move to Fixed Assessments		(14,610)	-100%	
4120-0180	Worker's Comp Safety/Incentive	946	850	814	95.73%				Move to Fixed Assessments		(850)	-100%	
4120-0185	Pay	38	-	-	0.00%				PT Only	-	-	100%	Program change - pay only for part time staff
Subtotal Personnel		101,204	133,150	134,129	100.74%	50,410	17,733	35.2%		101,710	(31,440)	-23.61%	
Operations													
4120-0505	Travel & Mileage Training &	-	100	-	0%	-	-	0.0%	Mileage reimb for work- related travel	50	(50)	-50.00%	Asst only
4120-0510	Development	3,017	2,180	1,309	60.04%	150	-	0.0%	Conferences and Classes	2,500	320	14.68%	Alford reimbursement ends 12/31/26
4120-0520	Dues	-	315	315	100.00%	355	355	100.0%	IAAO, CMAAO, MAAO	355	40	12.70%	
4120-1010	Office Supplies	348	350	402	114.89%	180	69	38.3%	Misc Office Supplies	400	50	14.29%	Cost of supplies, esp toner, increasing
4120-1015	Postage	736	800	717	89.64%	400	131	32.7%	Postage and Shipping	800	-	0.00%	
4120-1025	Books/Periodicals	-	-	-	0%	-	-	0.0%	Franklin County Registry of Deeds		-	100%	Deeds & Plans are legal documents - move to 3010
4120-1510	Telephone	463	470	470	99.91%	-	-	0.0%	Move to Fixed Assessments		(470)	-100%	Move landlines to fixed assessments
4110-2025	Office Equipment	-	-	-	0.00%	100	-	0.0%	Repair & Maintenance	100	100	100.00%	Need to add for repair services
4120-2030	Equipment Rental	2,220	2,220	2,220	100.00%	1,110	370	33.3%	Plotter Rental	2,220	-	0.00%	Current contract

FY 2027 Proposed Expenditures

Acct. # 4120	Assessor	FY 2024			FY 2025			FY 2026			FY 2027			Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %	6-Month Budget	YTD @ 3/1/26	YTD %	Description	Manager	Inc/ (Dec)	% Change		
4120-3010	Legal and Advertising	576	600	909	151.54%	200	-	0.0%	Town Attorney, Legal documents	600	-	0.00%	Maint contract moved to fixed assmnts	
4120-3020	IT Support Application	319	1,250	517	41.35%	100	-	0.0%	IT projects (above maint contract)	250	(1,000)	-80.00%		
4120-3025	Software	14,966	19,182	14,316	74.63%	5,673	-	0.0%	TRIO, Axis GIS, Patriot	15,700	(3,482)	-18.15%		
4120-3050	Other Contractual Services	9,394	3,000	3,000	100.00%	3,000	3,000	100.0%	CAI Tax Mapping, Assessing Services	3,000	-	0.00%		
Subtotal Operations		32,038	30,467	24,174	79.35%	11,268	3,925	34.8%		25,975	(4,492)	-14.74%		
Capital Outlay (see Capital Reserves Tab)														
31XX		137,177	35,700	148,983	76.59%	-	-	0.0%	See Capital reserves	25,000	(10,700)	-29.97%	FY25 ending balance \$45,537	
TOTAL		270,419	199,317	307,287	85.80%	61,678	21,657	20.2%		152,685	(46,632)	-23.40%		
Payroll		101,204	133,150	134,129	100.74%	50,410	17,733	35.2%		101,710	(31,440)	-23.61%		
Operating Costs		32,038	30,467	24,174	79.35%	11,268	3,925	34.8%		25,975	(4,492)	-14.74%		
Capital		137,177	35,700	148,983	76.59%	-	-	0.0%		25,000	(10,700)	-42.80%		

Updated 3/2/2026

FY 2027 Proposed Expenditures

Acct. #	Assessor	FY 2024	FY 2025			FY 2026			FY 2027			Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %	6-Month Budget	YTD @ 3/1/26	YTD %	Description	Manager	Inc/ (Dec)	

Computation Tables:

Contract Services		Dues	# @ Cost/y	Total	Training & Development (inc out of town travel costs)	
CAI Web GIS	3,000.00	IAOO	1 @ \$255	255.00	IAAO Annual Conference 2026	2,500.00
		ME Chapter IAAO		35.00	MAAO Annual Tax School-5 D	300.00
		MAAO	1 @ \$40	65.00	IAAO ME Chapter Fall Confer	125.00
					Misc Association Trainings	50.00
					Alford Reimbursement	-500.00
Total	\$3,000	Total		\$355	Total	\$2,475

Software		Equipment Rental	
CAI Axis GIS	2,400.00	Wells Fargo	\$185/mo 2,220.00
Patriot	5,500.00		
TRIO	5,584		
ESRI ArcGIS Professional	2,200.00		
Total	\$15,684	Total	\$2,220.00

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FY 2027 Proposed Expenditures

Acct. # 4130	Treasurer / Clerk	FY 2024	FY 2025		FY 2026			Description	FY 2027			Notes	
		Actuals	Budget	YTD @ 12/31/25	YTD %	6-Month Budget	YTD @ 3/1/26		YTD %	Manager	Inc / (Dec)		% Change
Personnel													
4130-0110	Treas/Clerk Salaries	150,112	152,570	153,963	100.9%	78,290	27,724	35.4%	Town Clerk and Treasurer Salaries	158,340	5,770	3.78%	\$.45 COLA, Merit inc 2/26 and 3/27
4130-0120	Treas/Clerk Wages	71,140	74,580	74,927	100.5%	38,000	13,348	35.1%	AP/Counter Clerk Salary, 50% Assessing Ast/Clerk	76,900	2,320	3.11%	\$.45 COLA, Merit inc 3/26 and 11/26
4130-0125	Overtime	-	750	-	0.0%	-	-	0.0%	AP/Counter Clerk OT	200	(550)	-73.33%	
4130-0130	Part time	6,873	4,000	2,340	58.5%	2,600	-	0.0%	Part Time Election Workers	5,000	1,000	25.00%	Nov Gov. elect & 2 local elect. Total of 18 workers
4130-0150	FICA	16,420	18,330	16,680	91.0%	-	-	-	Moved to Fixed Assessments		(18,330)	-100%	
4130-0155	PFML	-	1,200	305	25.4%	-	-	-	Moved to Fixed Assessments		(1,200)	-100%	
4130-0160	Retirement	19,289	22,910	24,238	105.8%	-	-	-	Moved to Fixed Assessments		(22,910)	-100%	
4130-0170	Health Insurance	48,899	52,520	54,640	104.0%	-	-	-	Moved to Fixed Assessments		(52,520)	-100%	
4130-0180	Worker's Comp	863	290	277	95.6%	-	-	-	Moved to Fixed Assessments		(290)	-100%	
4130-0185	Safety/Incentive Pay	90	-	-	0.0%	-	-	-	Paid to all PT employees for meeting safety metrics	-	-	0%	
Subtotal Personnel		313,685	327,150	327,371	100.1%	118,890	41,072	34.5%		240,440	(86,710)	-26.50%	
Operations													
4130-0505	Travel & Mileage	1,128	1,200	707	58.9%	200	-	0.0%	Mileage reimb for work-related travel	1,000	(200)	-16.67%	4-yr avg
4130-0510	Training & Development	1,111	700	426	60.8%	210	-	0.0%	Conferences and Classes	1,490	790	112.86%	Alfond reimbursement ends 12/31/26
4130-0520	Dues	135	245	195	79.6%	155	100	64.5%	MWDA/ MLGHRA / MMTCTA/ MTCCA	275	30	12.24%	Notary renewals
4130-1010	Office Supplies	2,659	3,000	1,907	63.6%	1,000	349	34.9%	Misc Office Supplies	2,700	(300)	-10.00%	4-yr average
4130-1015	Postage	9,106	9,000	4,273	47.5%	2,000	487	24.4%	Postage and Shipping	12,000	3,000	33.33%	24 & 25 reminder notices & certified 30-day notices.
4130-1025	Books/Periodicals	563	700	605	86.5%	700	-	0.0%	MotorV Price Digest for regs, ME Town & City	650	(50)	-7.14%	4-yr avg
4130-1510	Telephone	922	930	936	100.7%	-	-	-	Moved to Fixed Assessments	-	(930)	-100%	Move landlines to fixed assessments
4110-2025	Office Equipment	-	-	-	0.0%	-	-	0.0%	Repair & Maintenance	150	150	100.00%	Need to add for repair services

FY 2027 Proposed Expenditures

Acct. # 4130	Treasurer / Clerk	FY 2024	FY 2025			FY 2026			Description	FY 2027			Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %	6-Month Budget	YTD @ 3/1/26	YTD %		Manager	Inc / (Dec)	% Change	
4130-2050	Contingency	4,237	100	-	0.0%	-	-	100.0%	Unplanned Exp-awards, meetings, etc	100	-	0.00%	
4130-3005	Auditor	8,988	8,000	7,800	97.5%	8,000	-	0.0%	Auditing Services Contract	8,500	500	6.25%	Contract increase
4130-3010	Legal and Advertising	574	500	233	46.6%	200	(151)	-75.3%	Town attorney and required advertising	100	(400)	-80.00%	4-yr avg
4130-3020	IT Support	928	3,750	1,731	46.1%	200	-	0.0%	IT projects (above maint contract)	500	(3,250)	-86.67%	Maint contract moved to fixed assmnts
4130-3025	Application Software	20,427	23,180	11,264	48.6%	4,500	-	0.0%	TRIO, Adobe	6,590	(16,590)	-71.57%	2025 included Trifecta
4130-3030	Payroll Services	6,132	18,500	16,126	87.2%	10,795	3,598	33.3%	Paylocity payroll processing	21,000	2,500	13.51%	Paymode increase
4130-3045	Election Expense	1,822	2,000	660	33.0%	1,000	35	3.5%	Ballots, voting machine calibration, supplies	2,500	500	25.00%	Postage for mandated life-time ballot mailing
4130-3050	Other Contractual Services	12,004	5,440	4,836	88.9%	2,754	271	9.9%	WageWorks, HighGrade, Shredding	3,100	(2,340)	-43.01%	Paymode removed
4130-3065	Lien Costs	6,026	6,500	4,836	74.4%	2,000	(48)	-2.4%	Costs to issue and discharge liens	8,000	1,500	23.08%	24 & 25 liens & discharges @ \$25/ea. Price inc 1/1/26.
Subtotal Operations		76,762	83,745	56,536	67.5%	33,714	4,642	13.8%		68,655	(15,090)	-18.02%	
Capital Outlay (see Capital Reserves Tab)													
31XX		1,712	5,000	788	10.2%	-	-	0.0%	See Capital Expenditures	1,500	(3,500)	-70.00%	FY25 ending balance \$6,968
TOTAL		392,159	415,895	384,694	91.9%	152,604	45,714	28.6%		310,595	(105,300)	-25.32%	
Payroll		313,685	327,150	327,371	100.1%	118,890	41,072	34.5%		240,440	(86,710)	-26.50%	
Operating Costs		76,762	83,745	56,536	67.5%	33,714	4,642	13.8%		68,655	(15,090)	-18.02%	
Capital		1,712	5,000	788	10.2%	-	-	0.0%		1,500	(3,500)	-70.00%	

Updated 3/2/2026

FY 2027 Proposed Expenditures

Acct. # 4130	Treasurer / Clerk	FY 2024	FY 2025			FY 2026			Description	FY 2027			Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %	6-Month Budget	YTD @ 3/1/26	YTD %		Manager	Inc / (Dec)	% Change	

Computation Tables:

Telephone # lines	Monthly	Annual
Cell phones	0	44.81
Total		\$0.00

Contract Services		Monthly	Annual
Wageworks Monthly fee		1,200.00	
Paymode		0.00	
Hygrade Tax Bills		1,300.00	
Shredding \$35.28/mo		423.36	
Buffer		200.00	
Total			\$3,123

UMF-paying by ck

Software		Monthly	Annual
Adobe \$335.38 annual		335.38	
Trio \$7900 Annual		6,250.65	
Tifecta 3 yr (1 yr pd 2024)			
Total			\$6,586

Dues		Monthly	Annual
MLGHRA Bureau			35.00
MMTCTA Bureau			30.00
MTCCA Dunham			70.00
Notary fee Dunham & Provench			100.00
NRTCTA Bureau			40.00
Total			\$275

Training & Development (inc out of town travel costs)		
MMA Conf	200.00	October - Augusta
MMTCTA	100.00	Spring-Bangor
MTCCA Annual Conf	60.00	Fall - Newry
HR & Management Conf	105.00	Spring - Orono
Municipal Law for Clerks	180.00	July - Augusta
Elections	150.00	Aug/Sept - Bangor
NRTCTA Annual Conference	1,150.00	October - Stowe, VT
Misc Association Trainings	200.00	
Alfond reimbursement	-660.00	
Total		\$1,485

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FY 2027 Proposed Expenditures

Acct. # 4160	Municipal Building	FY 2024		FY 2025		FY 2026			Description	FY 2027			Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %	6-Month Budget	YTD @ 3/1/26	YTD %		Manager	Inc / (Dec)	% Change	
Personnel													
4160-0120	Mun Building Wages	15,966	19,680	14,518	73.8%	10,780	2,821	26.2%	Custodian Wages	21,790	2,110	10.72%	\$.45 COLA, Merit inc 12/25
4160-0150	FICA	1,168	1,520	1,103	72.6%	-	1,103	0.0%	Moved to Fixed Assessments		(1,520)	-100%	
4160-0155	PFML	-	100	19	18.7%	-	19	0.0%	Moved to Fixed Assessments		(100)	-100%	
4160-0180	Worker's Comp	850	565	541	95.8%	-	541	0.0%	Moved to Fixed Assessments		(565)	-100%	
4160-0185	Safety Incentive	-	76	80	105.3%	-	-	0.0%	Paid to all PT employees for meeting safety metrics	84	8	10.26%	\$.45 COLA, Merit inc 12/25
Subtotal Personnel		17,983	21,941	16,262	74.1%	10,780	4,484	41.6%		21,874	(67)	-0.31%	
Operations													
4160-0505	Travel & Mileage	103	125	-	0.0%	100	-	0.0%	Custodian mileage to Transer Station	100	(25)	-20.00%	
4160-1030	Building Maint Supplies	786	-	-	0.0%	-	-	0.0%	Move all to Building Maintenance line	-	-	100%	
4160-1031	Cleaning Supplies	842	-	-	0.0%	-	-	0.0%	Move all to Building Maintenance line	-	-	100%	
4160-1541	Electricity	22,169	20,400	23,863	117.0%	13,100	4,852	37.0%	Electricity billings	27,800	7,400	36.27%	Continuing CMP increases
4160-1542	Heat	20,819	22,000	13,523	61.5%	-	11,373	100.0%	Heating fuel	23,800	1,800	8.18%	3yr avg use, current contract +20% inc
4160-1543	Water	499	560	555	99.1%	290	-	0.0%	Water service billing	570	10	1.79%	FWD 1.5% increase
4160-1544	Waste Removal/Trash	837	880	340	38.6%	280	-	0.0%	Trash disposal - dumpster	420	(460)	-52.27%	\$140 three invoices (one bill shared w/4 locations)
4160-2035	Building Maintenance	9,996	14,000	3,308	23.6%	1,500	214	14.3%	Boilers, HVAC, locks, plumbing, fences, shed, etc.	10,000	(4,000)	-28.57%	Boiler issues need to be addressed.
4160-2040	Equipment Repair & Maint	432	500	200	40.0%	200	-	0.0%	Annual generator maint, AV equipment, etc	500	-	0.00%	Covers annual maint on generator. Repair is more
4160-2050	Contingency	-	500	864	172.8%	200	-	0.0%	Unplanned emergency expenditures	500	-	0.00%	
4160-3015	Licenses & Fees	-	100	-	0.0%	-	-	0.0%	Underground storage tank registration	100	-	0.00%	
4160-3050	Other Contractual Services	812	900	741	82.3%	600	-	0.0%	UST insp, fire extinguisher insp, Seacoast Security.	1,000	100	11.11%	UST insp increases \$50 every year since 2023
Subtotal Operations		57,294	59,965	43,394	72.4%	16,270	16,439	101.0%		64,790	4,825	8.05%	

FY 2027 Proposed Expenditures

Acct. # 4160	Municipal Building	FY 2024			FY 2025			FY 2026			FY 2027			Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %	6-Month Budget	YTD @ 3/1/26	YTD %	Description	Manager	Inc / (Dec)	% Change		
Capital Outlay (see Capital Reserves Tab)														
31XX		7,944	16,000	4,273	10.1%	-	-	0.0%	See Capital Reserves	5,000	(11,000)	-68.75%	FY25 ending balance \$38,094	
	TOTAL	83,221	97,906	63,929	51.4%	27,050	20,923	32.1%		91,664	(6,242)	-6.38%		
	Payroll	17,983	21,941	16,262	74.1%	10,780	4,484	41.6%		21,874	(67)	-0.31%		
	Operating Costs	57,294	59,965	43,394	72.4%	16,270	16,439	101.0%		64,790	4,825	8.05%		
	Capital	7,944	16,000	4,273	10.1%	-	-	0.0%		5,000	(11,000)	-68.75%		

Updated 3/2/2026

FY 2027 Proposed Expenditures

Acct. #	Municipal Building	FY 2024	FY 2025			FY 2026			Description	FY 2027			Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %	6-Month Budget	YTD @ 3/1/26	YTD %		Manager	Inc / (Dec)	% Change	
4160													

Computation Tables:

#2 Fuel

Avg Gal/yr	2022 Gal	2023 Gal	2024 Gal	2025	\$/gal	Estimate	
8,026	7550	8,512	8,017	5475	\$2.96	\$23,790	20% inc 2025 is an outlier - do not use for average

Electricity

kWh/mo	\$/kWh	Delivery	C Service	C Annual Cost	
8,932.00	0.119	\$0.017	223.90	18,730	bldg
	0.140				
252.00	0.178		48.70	1,120	sign Ampion - only CMP service charge
31.61	20.720			7,860	Demand
Total				\$27,710	Anticipate further FY27 CMP increases

Contract Services

Fire Extinguisher Inspection	300.00	Varies each year. This is an average
Seacoast Security	240.00	Has remained stable for 3 yr
UST Inspection	430.00	Increases \$50 each year.
Total	\$970	

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FY 2027 Proposed Expenditures

Acct. # 4170	Code Enforcement	FY 2024		FY 2025		FY 2026			Description	FY 2027			Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %	6-Month Budget	YTD @ 3/1/26	YTD %		Manager	Inc / (Dec)	% Change	
Personnel													
4170-0110	CEO/Planning Salaries	71,565	74,010	79,126	106.9%	40,800	14,430	35.4%	Code Enforcement Officer Salary	84,140	10,130	13.69%	\$.45 COLA, wrong salary budgeted in 25
4170-0120	CEO/Planning Wages	74,805	79,500	80,209	100.9%	41,520	14,615	35.2%	CEO Assistant, 50% Planning Assistant	84,860	5,360	6.74%	\$.45 COLA, Merit inc 10/26
4170-0125	CEO/Planning Overtime	280	500	-	0.0%	-	-	0.0%	Staff attending meetings	300	(200)	-40.00%	
4170-0130	CEO/Planning Part-time	-	-	3,590	100.0%	4,640	378	8.1%	Intern wages	-	-	0.00%	Intern work complete by June 26
4170-0140	Vehicle Stipend	1,925	2,100	2,100	100.0%	1,050	350	33.3%	Annual vehicle stipend for CEO	2,100	-	0.00%	
4170-0150	FICA	12,594	11,790	13,107	111.2%	-	-	-	Moved to Fixed Assessments	-	(11,790)	-100%	
4170-0155	PFML	-	770	251	32.5%	-	-	-	Moved to Fixed Assessments	-	(770)	-100%	
4170-0160	Retirement	10,066	10,640	11,693	109.9%	-	-	-	Moved to Fixed Assessments	-	(10,640)	-100%	
4170-0170	Health Insurance	19,984	20,410	20,908	102.4%	-	-	-	Moved to Fixed Assessments	-	(20,410)	-100%	
4170-0180	Worker's Comp Safety/Incentive	1,767	1,241	1,188	95.7%	-	-	-	Moved to Fixed Assessments	-	(1,241)	-100%	
4170-0185	Pay	64	-	-	0.0%	-	-	-	PT Only	-	-	100%	
Subtotal Personnel		193,048	200,961	212,171	105.6%	88,010	29,773	33.8%		171,400	(29,561)	-14.71%	
Operations													
4170-0505	Travel & Mileage	24	100	96	95.9%	50	-	0.0%	Mileage reimbursement, travel exp, for work or training	1,000	900	900.00%	LPI now officially in-house. Offset by fees
4170-0510	Training & Development	987	610	543	0.0%	260	-	0.0%	Conferences and Classes	350	(260)	-42.62%	MBOIA spring conference
4170-1010	Office Supplies	489	750	681	90.8%	350	-	0.0%	Misc Office Supplies	750	-	0.00%	4-yr avg
4170-1015	Postage	357	550	334	60.8%	250	65	26.0%	Postage & shipping	400	(150)	-27.27%	4-yr avg
4170-1510	Telephone	1,416	1,461	1,736	118.8%	560	189	33.7%	Long distance, wireless	1,130	(331)	-22.66%	Move landlines to fixed assessments
4110-2025	Office Equipment	-	-	-	0.0%	-	-	0.0%	Repair & Maintenance	150	150	100.00%	Need to add for repair services
4170-2030	Equipment Rental	3,629	3,604	3,652	101.3%	1,914	607	31.7%	Copier charges	3,890	286	7.94%	Copier contract increases
4170-3010	Legal and Advertising	138	5,000	5,007	100.1%	2,500	-	0.0%	Public Notices, Attorney	5,000	-	0.00%	
4170-3020	IT Support	31	2,188	870	39.7%	200	-	0.0%	IT projects (above maint contract)	400	(1,788)	-81.72%	Maint contract moved to fixed assmnts

FY 2027 Proposed Expenditures

Acct. # 4170	Code Enforcement	FY 2024		FY 2025			FY 2026			FY 2027			Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %	6-Month Budget	YTD @ 3/1/26	YTD %	Description	Manager	Inc / (Dec)	% Change	
4170-3025	Application Software	603	530	1,079	203.7%	340	-	0.0%	Adobe	340	(190)	-35.85%	Office 365,PowerDMS to Fixed assessmnts
4170-3040	Professional Services	-	-	-	0.0%	-	-	0.0%	Backup LPI retainer	3,000	3,000	100.00%	Offset by retaining all fees
Subtotal Operations		7,675	14,793	13,997	94.6%	6,424	860	13.4%		16,410	1,617	10.93%	
Capital Outlay (see Capital Reserves Tab)													
31XX		-	2,000	239	3.9%	-	-	0.0%	See Capital Reserves	1,600	(400)	-20.00%	FY25 ending balance \$5,892
TOTAL		200,723	217,754	226,407	102.0%	94,434	30,633	30.5%		189,410	(28,344)	-13.02%	
	Payroll	193,048	200,961	212,171	105.6%	88,010	29,773	33.8%		171,400	(29,561)	-14.71%	
	Operating Costs	7,675	14,793	13,997	94.6%	6,424	860	13.4%		16,410	1,617	10.93%	
	Capital	-	2,000	239	3.9%	-	-	0.0%		1,600	(400)	-20.00%	

Updated 3/2/2026

FY 2027 Proposed Expenditures

Acct. # 4170	Code Enforcement	FY 2024	FY 2025			FY 2026			Description	FY 2027			Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %	6-Month Budget	YTD @ 3/1/26	YTD %		Manager	Inc / (Dec)	% Change	

Computation Tables:

Telephone # lines	Monthly	Annual
Cell stipenc	1	\$540.00
LPI Cell Ph	1	\$589.63
Total		\$1,130

Assume 1.3% inc Jan '27

Software		
Adobe	Annual	\$ 335.38
Total		\$335

Training & Development (inc out of town travel costs)	
MBOIA Conference	\$ 350
Misc Association Trainings	
Alfond reimb	
Total	\$350

Equipment Rental		
Xerox	\$306.36/mo	\$3,685.51
Copier overages	\$ 200.00	
Total		\$3,886

Anticipate 1% inc in March (309.43)

Professional Services	
GIS	
Backup LPI	\$ 3,000
Total	\$3,000

Dues		
MBOIA?	(who)	Cost
		\$0

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FY 2027 Proposed Expenditures

Acct. # 4180	Committees & Events	FY 2024	FY 2025			FY 2026			Description	FY 2027			Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %	6-Month Budget	YTD @ 3/1/26	YTD %		Manager	Inc / (Dec)	% Change	
Operations													
4180-5001	Memorial Day	686	750	760	101.4%	760	-	0.0%	Veteran Grave Flags	760	10	1.33%	Increase in cost
4180-5002	Planning Board	155	200	-	0.0%	-	-	0.0%	Supplies, training	200	-	0.00%	
4180-5004	Special Projects Vietnam	1,559	2,800	1,053	37.6%	1,440	-	0.0%	Selectman's Projects	2,800	-	0.00%	
4180-5005	Travelling Wall	-	2,000	1,980	99.0%	-	-	-	One time event		(2,000)	-100%	
TOTAL		2,400	5,750	3,794	66.0%	2,200	-	0.0%		3,760	(1,990)	-34.61%	

Updated 3/2/26

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FY 2027 Proposed Expenditures

Acct. # 4220	Police Department	FY 2024	FY 2025			FY 2026			Description	FY 2027			Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %	6-Month Budget	YTD @ 3/1/26	YTD %		Manager	Inc / (Dec)	% Change	
Personnel													
4220-0110	PD Salaries	180,592	180,890	180,782	99.9%	93,030	33,088	35.6%	Chief, Deputy Chief	188,400	7,510	4.15%	\$.45 COLA, 12/25 and 10/26 merit increases
4220-0115	Stipends	21,500	20,750	20,000	96.4%	-	-	0.0%	Stipends paid per bargaining contract	20,750	-	0.00%	
4220-0120	PD Wages	643,199	754,930	745,129	98.7%	373,180	112,684	30.2%	Police Officers, Office Mgr, Dispatcher, SRO	830,550	75,620	10.02%	New Contract, merit increases
4220-0125	PD Overtime	113,992	87,000	95,168	109.4%	44,000	19,410	44.1%	Scheduled and unscheduled OT	55,000	(32,000)	-36.78%	Assuming full staff
4220-0130	PD Parttime	22,424	42,560	37,505	88.1%	31,040	6,036	19.4%	Crossing Guards, Parking Enforcement, ACO	52,260	9,700	22.79%	Addition of PT patrol, 1 shift every other week
4220-0140	Vehicle Stipend	1,914	-	-	0.0%	-	-	0.0%	Discontinued	-	-	100%	Has town vehicle
4220-0150	FICA	75,082	85,600	80,413	93.9%	-	-	0.0%	Moved to Fixed Assessments		(85,600)	-100%	
4220-0155	PFML	-	1,800	305	16.9%	-	-	0.0%	Moved to Fixed Assessments		(1,800)	-100%	
4220-0160	Retirement	115,774	125,830	137,500	109.3%	-	-	0.0%	Moved to Fixed Assessments		(125,830)	-100%	
4220-0170	Health Insurance	199,642	273,220	236,215	86.5%	-	-	0.0%	Moved to Fixed Assessments		(273,220)	-100%	
4220-0180	Workers Comp	52,277	33,040	29,173	88.3%	-	-	0.0%	Moved to Fixed Assessments		(33,040)	-100%	
4220-0185	Incentive Pay	5,705	12,980	4,607	35.5%	-	-	0.0%	Safety Incentive, Gym Memberships, Fitness incent	13,110	130	1.00%	Addl PT employee for safety incentive
Subtotal Personnel		1,432,100	1,618,600	1,566,796	96.8%	541,250	171,217	31.6%		1,160,070	(458,530)	-28.33%	
Operations													
4220-0505	Travel & Mileage Training & Development	2,911	3,500	127	3.6%	600	-	0.0%	Mileage and transportation for use of personal veh for work	1,000	(2,500)	-71.43%	Most travel expenses are training related
4220-0510	Dues	22,094	27,000	13,320	49.3%	10,430	1,412	13.5%	Ammo, tuition reimb, ofc training, conferences	17,800	(9,200)	-34.07%	No training ammo in this budget
4220-0520	Clothing & Apparel	535	1,100	1,110	100.9%	610	490	80.3%	FBI LEEDA, MCP, IACP Uniforms and gear - new hires plus replacement	1,010	(90)	-8.18%	
4220-0525	Clothing	14,270	13,500	10,758	79.7%	7,000	396	5.7%	Clothing stipend plus incidental	13,500	-	0.00%	Based on stipends and 4-yr allowance
4220-0530	Maintenance	5,250	7,150	5,250	73.4%	-	-	0.0%		6,600	(550)	-7.69%	
4220-1010	Office Supplies	2,878	3,500	1,429	40.8%	1,750	85	4.9%	General office supplies	3,100	(400)	-11.43%	4-yr avg
4220-1015	Postage	288	350	265	75.8%	175	46	26.0%	Postage & shipping	300	(50)	-14.29%	4-yr avg
4220-1020	Other Supplies	3,011	4,000	2,832	70.8%	2,000	373	18.6%	General station supplies	3,500	(500)	-12.50%	4-yr avg

FY 2027 Proposed Expenditures

		FY 2024		FY 2025		FY 2026			FY 2027				
Acct. # 4220	Police Department	Actuals	Budget	YTD @ 12/31/25	YTD %	6-Month Budget	YTD @ 3/1/26	YTD %	Description	Manager	Inc / (Dec)	% Change	Notes
4220-1025	Books/Periodicals	784	600	717	119.5%	200	-	0.0%	Maps and street ref guides, LEO Manual	750	150	25.00%	4-yr avg
4220-1035	Motor Fuel	32,588	37,500	26,922	71.8%	15,900	229	1.4%	Unleaded	36,600	(900)	-2.40%	Avg annual use, assume 20% inc to per gal cost
4220-1050	Public Safety Equipment	16,702	15,000	9,129	60.9%	7,500	192	2.6%	Taser contract, spike strips, radar units, etc	15,000	-	0.00%	4-yr avg
4220-1070	Computer Hardware	5,216	2,500	1,556	62.3%	1,250	65	5.2%	Repair, replacement parts, NOT new computers	2,000	(500)	-20.00%	Incidental repairs - putting capital costs here historically
4220-1510	Telephone	16,735	21,300	17,930	84.2%	8,400	2,864	34.1%	Cell phones, stipends, long distance, Fax, MiFi hotspots	19,500	(1,800)	-8.45%	Move landlines to fixed assessments
4220-1541	Electricity	10,204	9,370	11,275	120.3%	4,870	893	18.3%	Electricity bills	12,000	2,630	28.07%	CMP increase, Ampion contract- 11% inc
4220-1542	Heat	2,881	3,050	4,260	139.7%	1,800	686	38.1%	Propane	5,000	1,950	63.93%	Avg annual use, assume 20% inc to per gal cost
4220-1543	Water	1,691	1,880	1,920	102.1%	1,000	-	0.0%	Water service quarterly bills	1,950	70	3.72%	FWD 1.5% increase
4220-2015	Vehicle Repair & Maint	13,863	15,000	6,699	44.7%	7,500	362	4.8%	Preventive Maint and Repairs	15,000	-	0.00%	
4220-2030	Equipment Rental Building	2,174	2,460	2,023	82.3%	1,052	341	32.4%	Copiers	2,260	(200)	-8.13%	3% inc in April
4220-2035	Maintenance	4,421	6,000	6,643	110.7%	3,000	416	13.9%	Boiler maintenance, plumbing, misc repairs, supplies, etc	6,000	-	0.00%	4-yr avg
4220-2040	Equipment Repair & Maint	2,859	3,000	2,504	83.5%	1,500	-	0.0%	Generator maintenance	3,000	-	0.00%	4-yr avg
4220-2050	Contingency	436	600	520	86.7%	-	-	0.0%	Unplanned emergency expenditures	600	-	0.00%	4-yr avg
4220-3010	Legal and Advertising	648	900	1,031	114.5%	2,000	-	0.0%	Town attorney, FOP Legal Defense, job ads	1,000	100	11.11%	4-yr avg
4220-3020	IT Support	5,016	15,625	6,209	39.7%	5,000	135	2.7%	IT projects (above maint contract)	5,000	(10,625)	-68.00%	Maint contract moved to fixed assmnts
4220-3025	Application Software	47,398	42,370	41,942	99.0%	26,820	7,438	27.7%	PowerDMS, BWC storage, CADS, etc.	36,240	(6,130)	-14.47%	Office 365, Barracuda to Fixed assessmnts
4220-3050	Other Contractual Services	12,227	15,585	12,941	83.0%	7,180	143	2.0%	MLEAP, Pest Svc, candidate testing, etc	17,240	1,655	10.62%	Dirigo, Pest Control and testing increases
4220-3055	Cleaning Services	5,675	13,000	12,750	98.1%	6,500	2,000	30.8%	Janitor service	13,000	-	0.00%	
Subtotal Operations		232,754	265,840	202,060	76.0%	124,037	18,579	15.0%		238,950	(26,890)	-10.12%	
Capital Outlay (see Capital Reserves Tab)													
32XX		139,127	185,050	163,111	54.2%	-	(4,056)	-2.9%	See Capital Reserves	137,500	(47,550)	-25.70%	FY25 ending balance \$140,105
TOTAL		1,803,981	2,069,490	1,931,968	88.4%	665,287	185,741	23.1%		1,536,520	(532,970)	-25.75%	
	Payroll	1,432,100	1,618,600	1,566,796	96.8%	541,250	171,217	31.6%		1,160,070	(458,530)	-28.33%	
	Operating Costs	232,754	265,840	202,060	76.0%	124,037	18,579	15.0%		238,950	(26,890)	-10.12%	
	Capital	139,127	185,050	163,111	54.2%	-	(4,056)	-2.9%		137,500	(47,550)	-25.70%	

FY 2027 Proposed Expenditures

Acct. # 4220	Police Department	FY 2024		FY 2025			FY 2026			FY 2027			Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %	6-Month Budget	YTD @ 3/1/26	YTD %	Description	Manager	Inc / (Dec)	% Change	

Updated 3/2/2026

Computation Tables:

Propane

Avg Gal/yr	2022 Gal	2023 Gal	2024 Gal	2025 Gal	\$/gal	Estimate
1,651	1707.73	1,428	1,274	1,819.20	\$2.87	\$4,736
CN Brown expired-market +20%						

Gas Use

Unleaded

Avg Gal/yr	2022 Gal	2023 Gal	2024 Gal	2025 Gal est	\$/gal	Estimate
12,418		14,086	12,290.3	10,877	\$2.87	\$35,615

Ultra Low Sulphur Diesel

39	45	33	31	\$4.20	\$164
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Debit Card Purchases

					750.00
TOTAL					\$36,529

Electricity

kWh/mo	\$/kWh	Delivery Chg	Service Chg	Annual Cost	
4,411.00	0.198		51.48	\$11,080	Ampion supply
Anticipate further FY27 CMP increases					

Telephone # lines

	Monthly	Annual		
MiFi	11	39.73	5,279.37	
Cell phones	11	38.72	5,145.16	Patrol
*Assume 1.3%	1	48.81	589.63	DC
inc Jan '27	1	45.43	548.80	Chief
	1	43.40	524.28	ACO
Cameras	1	39.73	479.94	Assume 1.3% inc Jan ' 27
Fax line	1	10.00	\$ 120.00	New service
Townwide C:	13	40.26	\$ 3,140.32	Estimate 1/27 start, 1.3% inc from 2026
Internet	1	305.77	\$ 3,669.24	
		Total	\$19,497	

Dues

IACP	2 @ \$220	440.00
MCOPA	2 @ \$200	0.00
FBI-LEEDA		400.00
NESPIN		100.00
MACA (new in 2024) 2 @ \$35		70.00
Total		\$1,010

Training & Development (inc out of town travel costs)

Ammunition	
Executive Conference	1,500
College Tuition Reimbursement (Contract)	8,000
MCOPA Conference	550
Death/Drug Investigation	3,000
FBI LEEDA x3 (inc travel)	5,600
Liberty Firearms (tuition/ammo*13)	2,500
Other required training	10,000
Alfond reimbursement	-13,350
Total	\$17,800

Application Software

PowerStandards for MLEAP members<50	550	
ProStandards (Vector Solutions)	2,625	
CLEAR-Thomson Reuters 193.17/mo	2,415	5% inc sept
Reconyx (camera) \$10/mo	120	
ID Card Service (\$10 each as needed)	50	
Upsafety	2,988	
Cleverbridge - Mailstore	160	
OIT Maine Metro 19.14/mo	230	
CADS System	6,965	
Evidence.com (body cams)	15,364	
WhentoWork	375	
CPI (Open Fox)	396	
Pack Tracker (K9)	140	
Idemia LiveScan Fingerprinting	3,862	5% inc/yr
Total	\$36,239	

FY 2027 Proposed Expenditures

Acct. #	Police Department	FY 2024	FY 2025			FY 2026			FY 2027			Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %	6-Month Budget	YTD @ 3/1/26	YTD %	Description	Manager	Inc / (Dec)	

Contractual Services	
Cunningham Security	576.00
K9 Preventive care/Vaccines	500.00
Shredding on site 12@\$37+\$70 add. p.	514.00
Dirigo Policy Maintenance	4,200.00
MLEAP Accreditation Maint - Dirigo	2,500.00
MLEAP Annual Fee	750.00
Backgrounds 2 @ \$425	850.00
Polygraphs 2 @ \$450	900.00
Physicals 2 @ \$120	240.00
Psych Evals 2@550	1,100.00
Pest Control (due in April)	1,404.00
Radar Calibration (June)	1,200.00
All other testing	2,500.00
Misc	
Total	\$17,234

Equipment Rental	\$/mo	Annual
Xerox Copiers	\$ 177.72	2,155.57
Copier overage		100.00
March renewal - last inc 4.3%		4.3% inc in April
Total	\$2,256	

FY 2027 Proposed Expenditures

Acct. # 4230	Fire Department	FY 2024	FY 2025			FY 2026			Description	FY 2027			Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %	6-Month Budget	YTD @ 3/1/2026	YTD %		Manager	Inc / (Dec)	% Change	
Personnel													
4230-0110	FD Salaries	74,294	75,670	75,956	100.4%	37,760	13,760	36.4%	Fire Chief	77,750	2,080	2.75%	.45 COLA, merit 7/26
4230-0115	Stipends	3,500	6,500	5,969	91.8%	3,250	1,012	31.1%	On call stipends, Mechanic Stipend	6,500	-	0.00%	
4230-0120	FD Wages	491,367	565,700	588,984	104.1%	293,740	102,111	34.8%	Firefighters and per diems	603,500	37,800	6.68%	.45 COLA, merit increases, inc per diem hours
4230-0125	FD Overtime	16,823	16,300	14,777	90.7%	8,000	939	11.7%	Scheduled and unscheduled OT	14,200	(2,100)	-12.88%	Scheduled plus training OT - Hazmat class
4230-0150	FICA	48,162	54,210	56,400	104.0%				Moved to Fixed Assessments		(54,210)	-100%	
4230-0155	PFML	-	3,540	851	24.0%				Moved to Fixed Assessments		(3,540)	-100%	
4230-0160	Retirement	53,885	76,340	80,160	105.0%				Moved to Fixed Assessments		(76,340)	-100%	
4230-0170	Health Insurance	79,920	87,621	86,804	99.1%				Moved to Fixed Assessments		(87,621)	-100%	
4230-0180	Workers Comp Volunteer	87,996	29,720	42,167	141.9%				Moved to Fixed Assessments		(29,720)	-100%	
4230-0182	Insurance	1,821	1,825	1,821	99.8%	1,825	-	0.0%	Injury/disability insurance for PT & Per Diem	1,848	23	1.26%	
4230-0185	Incentive Pay	288	1,426	1,420	99.6%	-			Paid to all PT employees for meeting safety metrics	1,470	44	3.09%	.45 COLA
Subtotal Personnel		858,057	918,852	955,308	104.0%	344,575	117,821	34.2%		705,268	(213,584)	-23.24%	
Operations													
4230-0510	Training & Development	3,044	2,700	3,070	113.7%	600	350	58.3%	Conferences and Classes	2,600	(100)	-3.70%	No FFI and FFII training
4230-0520	Dues	330	530	560	105.7%	330	330	100%	Professional dues: MFCA, IAFF	660	130	24.53%	MSFFF addition
4230-0525	Clothing & Apparel	25,679	25,000	17,800	71.2%	10,000	-	0.0%	Uniforms and Gear	25,000	-	0.00%	
4230-1010	Office Supplies	185	200	187	93.4%	100	-	0.0%	General office supplies	200	-	0.00%	
4230-1015	Postage	79	50	75	150.9%	50	3	6.4%	Postage and shipping charges	100	50	100.00%	USPS increase
4230-1020	Other Supplies	776	750	414	55.2%	375	107	28.5%	General station supplies	750	-	0.00%	
4230-1025	Books/Periodicals	74	100	-	0.0%			0.0%	FF periodical	100	-	0.00%	
4230-1035	Motor Fuel	13,797	13,200	12,149	92.0%	6,400	-	0.0%	Unleaded and Diesel	15,100	1,900	14.39%	Avg annual use, assume 20% inc to per gal cost

FY 2027 Proposed Expenditures

Acct. # 4230	Fire Department	FY 2024	FY 2025			FY 2026			Description	FY 2027			Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %	6-Month Budget	YTD @ 3/1/2026	YTD %		Manager	Inc / (Dec)	% Change	
4230-1040	Tools & Equipment Public Safety	212	500	20	4.0%				Move to Vehicle Maint	-	(500)	-100%	
4230-1050	Equipment	16,837	15,500	15,962	103.0%	2,500	289	11.6%	FF equipment, lighting, AEDs, etc	20,000	4,500	29.03%	Turnout gear
4230-1510	Telephone	5,058	5,070	5,093	100.4%	1,440	485	33.7%	Long distance, wireless, ipads	2,930	(2,140)	-42.21%	Move landlines to fixed assessments
4230-1541	Electricity	600	670	756	112.9%	400	150	37.5%	Electricity for Farmington Falls Station	900	230	34.33%	Based on 2 yr avg kWh & current rates, 11% inc
4230-1542	Heat	1,268	1,040	1,009	97.0%	800	496	62.1%	Heat for Farmington Falls Station	1,300	260	25.00%	Avg annual use, assume 20% inc to per gal cost
4230-1543	Water	356	400	356	89.1%	190	59	31.3%	Water for Farmington Falls Station	400	-	0.00%	
4230-2015	Vehicle Repair & Maint	24,161	23,000	23,010	100.0%	10,000	434	4.3%	Preventive maint and repairs	23,500	500	2.17%	4-yr avg Need to add for repair services
4110-2025	Office Equipment	-	-	-	0.0%	-	-	0.0%	Repair & Maintenance	150	150	100.00%	
4230-2030	Equipment Rental Building	-	1,512	1,696	112.2%	800	252	31.5%	Copier Rental Contract	1,550	38	2.51%	New in 2025 - old unit died. Add to Town contract
4230-2035	Maintenance Equipment Repair & Maint	3,371	2,000	1,694	84.7%	1,000	270	27.0%	Fire station repairs	4,000	2,000	100.00%	Air Vac System Filters due April of 27
4230-2040		8,226	8,500	9,040	106.4%	3,100	1,410	45.5%	Hoist, SCBA, etc.	9,100	600	7.06%	Year over year increase for inspections 10%
4230-2050	Contingency	2,359	1,000	916	91.6%	100	-	0.0%	Unplanned emergency expenditures	1,000	-	0.00%	
4230-3015	Licenses and Fees	112	125	100	80.0%	-	-	0.0%	EMS License	100	(25)	-20.00%	
4230-3020	IT Support Application	680	3,125	1,282	41.0%	500	-	0.0%	IT projects (above maint contract)	500	(2,625)	-84.00%	Maint contract moved to fixed assmnts
4230-3025	Software Other Contractual	3,161	8,200	4,539	55.3%	-	-	0.0%	Reporting Software, First Due Software	5,800	(2,400)	-29.27%	Office 365, Power DMS to Fixed assessmnts
4230-3050	Services	3,246	3,500	893	25.5%	1,500	-	0.0%	Health assessments	1,500	(2,000)	-57.14%	FY24 included cancer screening
Subtotal Operations		113,611	116,672	100,621	86.2%	40,185	4,636	11.5%		117,240	568	0.49%	
Capital Outlay (see Capital Reserves Tab)													
33XX		12,572	165,800	9,738	1.8%	7,500	-	0.0%	See Capital Reserves	159,500	(6,300)	-3.80%	FY25 ending balance \$525,943
TOTAL		984,240	1,201,324	1,065,667	67.8%	392,260	122,457	13.3%		982,008	(219,316)	-18.26%	
Payroll		858,057	918,852	955,308	104.0%	344,575	117,821	34.2%		705,268	(213,584)	-23.24%	
Operating Costs		113,611	116,672	100,621	86.2%	40,185	4,636	11.5%		117,240	568	0.49%	
Capital		12,572	165,800	9,738	1.8%	7,500	-	0.0%		159,500	(6,300)	-3.80%	

Updated 3/4/2026

FY 2027 Proposed Expenditures

Acct. # 4230	Fire Department	FY 2024	FY 2025			FY 2026			FY 2027			Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %	6-Month Budget	YTD @ 3/1/2026	YTD %	Description	Manager	Inc / (Dec)	

Computation Tables:

Diesel Use

2022 Gal	2023 Gal	2024 Gal	2025 Gal	Avg/yr	\$/Gal.	Estimate	
	3,334	3,277	3,101.00	3237.33	3.47	\$11,227	Assume 20% inc

Gas Use

2022 Gal	2023 Gal	2024 Gal	2025 Gal	Avg/yr	\$/Gal.	Estimate	
	1,109	1,501.8	1,344.50	1318.57	\$2.87	\$3,782	Assume 20% inc
TOTAL						\$15,100	

Heating Fuel

2022 Gal	2023 Gal	2024 Gal	2025 Gal	Avg/yr	\$/Gal.	Estimate	
415	389	420	436	415.05	3.12	\$1,294	Assume 20% inc

Electricity

kWh/mo	\$/kWh	Delivery Ch	Service Chg	Annual Cost	
74.35	0.127	\$ 0.119	51.48	\$850	Anticipate further FY27 CMP increases
	0.153				1/27 est

Telephone # lines

# lines	Monthly	Annual	
Cell phones	1	43.40	524.28 Assume 1.3% inc Jan ' 27
Ipads	5	39.73	2,399.71 Assume 1.3% inc Jan ' 27
Total		\$2,924	

Training & Development (inc out of town travel costs)

Annual MFCA Conference		
FFI & FFII Certification		
Alfond reimbursement	-400.00	50% reg fee
Fire Officer Training	1,800.00	
Hazmat Refresher	1,125.00	
Total		\$2,525

Dues

IAFC	0.00	
ME Fire Chief's Asso	330.00	
NFPA		
MSFFF	330.00	
Total		\$660

Equipment Rental

Xerox	\$ 132.30	1,549.80
Copy Overages		0.00
Total		\$1,550

Application Software

When to Work	412.00	
First Due	5,300.00	
Total		\$5,712

Contractual Services

United Diagnostic Sc	1,200.00	
Physical Exams	300.00	Resp protection evals
Vaccines		
Total		\$1,500

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FY 2027 Proposed Expenditures

Acct. #	Other Public Safety	FY 2024		FY 2025		FY 2026			Description	FY 2027			Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %	6-Month Budget	YTD @ 3/1/26	YTD %		Manager	Inc / (Dec)	% Change	
4235-1543	Hydrants	350,812	395,200	395,200	100.0%	200,600	-	0.0%	Water service	404,200	9,000	2.28%	FWD 1.5 % increase Jan '26 and Jan '27
4250-1541	Street Lights	75,381	77,600	73,031	94.1%	38,600	12,610	32.7%	Electricity	80,600	3,000	3.87%	2 yr avg use, CMP & First point increases
4270-3050	Ambulance Services	50,226	62,040	62,032	100.0%	35,390	-	0.0%	MaineHealth EMS	77,300	15,260	24.60%	9% increase for FY27 (FY26 was a 33% increase)
TOTAL		476,419	534,840	530,263	99.1%	274,590	12,610	4.6%		562,100	27,260	5.10%	

Updated 3/4/2026

Computation Tables:

Electricity				
kWh/mo	\$/kWh	Delivery Ct	Service Ct	Annual Cost
1,076.14	0.127	\$ 0.119	514.82	9,530
	0.153			
249.89	0.198		51.48	1,210
74.55	0.127	\$ 0.119	51.48	850
	0.153			
31.59	0.127	\$ 0.119	51.48	720
	0.153			
359.36	0.198		51.48	1,470
58.05	0.127	\$ 0.119	51.48	800
	0.153			
129.72	0.127	\$ 0.119	51.48	1,020
	0.153			
230.05	0.198		51.48	1,160
333.88	0.198	\$ -	51.48	1,410
Street Lights				
6,978.15	0.119			11,140
	0.140			

*Ampion accounts
 Anticipate further FY27 CMP increases
 Ten traffic light accounts

1/27 est
 Academy St*
 Bridge St
 1/27 est
 Church St
 1/27 est
 Front St pole 5*
 Front St pole 9
 1/27 est
 Front St pole 10
 1/27 est
 Intervale*
 South St*

Electricity

FY 2027 Proposed Expenditures

#Units	Delivery	Service	Annual
1.00		14.69	176
2.00		18.46	443
4.00		25.04	1,202
1.00		12.44	149
108.00		9.34	12,104
89.00		9.57	10,221
110.00		10.42	13,755
31.00		11.27	4,193
12.00		13.35	1,923
1.00		23.18	278
24.00		13.69	3,943
1.00		16.18	194
2.00		17.59	422
4.00		3.02	145
2.00		10.47	251
2.00		12.99	312
1.00		22.77	273
9.00		2.38	257
8.00		3.02	290
4.00		16.14	775
Total			\$80,616

Northstar Assessment		\$77,297
FY27	77,297	\$77,297

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

FY 2025 Proposed Expenditures

Acct. # 4310	Public Works	FY 2024		FY 2025		FY 2026			Description	FY 2027			Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %	6-Month Budget	YTD @ 3/1/26	YTD %		Manager	Inc / (Dec)	% Change	
Personnel													
4310-0110	PW Salaries	110,134	99,500	84,424	84.8%	42,760	15,024	35.1%	PW Director, 25% Assistant	102,050	2,550	2.56%	\$.45 COLA, Merit 3/26
4310-0120	PW Wages	617,546	526,000	495,774	94.3%	281,050	105,019	37.4%	Foremen, Crew	547,810	21,810	4.15%	
4310-0125	Overtime	100,605	100,000	94,567	94.6%	50,000	12,467	24.9%	Overtime for full time staff Cemetery/Grounds	100,000	-	0.00%	\$.45 COLA
4310-0130	Part time	19,789	23,300	14,811	63.6%	11,610	-	0.0%	Seasonals	23,340	40	0.17%	
4310-0150	FICA	69,023	59,890	53,308	89.0%			0%	Moved to Fixed Assessments		(59,890)	-100%	
4310-0155	PFML	-	3,920	1,216	31.0%			0%	Moved to Fixed Assessments		(3,920)	-100%	
4310-0160	Retirement	55,583	54,740	49,741	90.9%			0%	Moved to Fixed Assessments		(54,740)	-100%	
4310-0170	Health Insurance Workers	131,962	148,400	128,105	86.3%			0%	Moved to Fixed Assessments		(148,400)	-100%	
4310-0180	Compensation	64,050	28,428	27,216	95.7%			0%	Moved to Fixed Assessments		(28,428)	-100%	
4310-0185	Incentive Pay	378	78	-	0.0%	-	-	0.0%	Paid to all PT employees for meeting safety metrics	78	-	0.00%	\$.45 COLA
Subtotal Personnel		1,169,071	1,044,256	949,160	90.9%	385,420	132,511	34.4%		773,278	(270,978)	-25.95%	
Operations													
4310-0510	Training & Development	1,574	380	1,703	448.1%	143	-	0.0%	Conferences and Classes	380	-	0.00%	
4310-0525	Clothing & Apparel	10,050	8,500	11,744	138.2%	5,200	1,306	25.1%	Clothing allowance, Uniforms, boots	11,000	2,500	29.41%	New employees
4310-1010	Office Supplies	1,581	3,000	1,484	49.5%	1,200	68	5.7%	General office supplies	1,500	(1,500)	-50.00%	4-yr average
4310-1015	Postage	16	50	37	74.1%	25	3	12.8%	Postage and shipping	50	-	0.00%	
4310-1020	Other Supplies	52	500	299	59.7%	250	-	0.0%	Misc items not otherwise categorized (coffee, water)	500	-	0.00%	
4310-1035	Motor Fuel	88,122	83,400	66,356	79.6%	39,000	-	0.0%	Diesel and Unleaded	91,200	7,800	9.35%	3yr avg use and 2025 \$. Assume 20% increase
4310-1040	Tools & Light Equipment	342	-	-	0.0%	-	-	0.0%	accts (veh maint, road maint)	-	-	100%	
4310-1044	Street Signs	8,425	8,000	2,624	32.8%	-	-	0.0%	Purchase of street signs	5,000	(3,000)	-37.50%	dec due to recent upgrades, but demand going up
4310-1046	Sand / Salt / Cutting Edges	166,406	150,000	159,034	106.0%	75,000	56,191	74.9%	Winter Maintenance	150,000	-	0.00%	Price increase on edges and sand usage
4310-1050	Safety Equipment	5,869	4,500	8,012	178.0%	2,250	710	31.5%	PPE, First Aid, Traffic control supplies	5,500	1,000	22.22%	large one time purchases in 2025
4310-1510	Telephone	5,735	5,700	6,039	105.9%	2,300	830	36.1%	Long distance, phone stipends, wireless	4,600	(1,100)	-19.30%	Move landlines to fixed assessments

FY 2025 Proposed Expenditures

Acct. # 4310	Public Works	FY 2024	FY 2025			FY 2026			Description	FY 2027			Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %	6-Month Budget	YTD @ 3/1/26	YTD %		Manager	Inc / (Dec)	% Change	
4310-1541	Electricity	7,532	6,500	8,697	133.8%	3,500	643	18.4%	Electricity billings	8,000	1,500	23.08%	CMP increase, Ampion contract- 11% inc
4310-1542	Heat	17,690	14,000	15,658	111.8%	10,700	5,827	54.5%	Heating fuel	17,600	3,600	25.71%	3yr avg use and current contract. Assume 20% inc
4310-1543	Water	499	560	555	99.1%	290	-	0.0%	Water service bills	570	10	1.79%	FWD 1.5% increase
4310-2015	Vehicle Repair & Maint	164,801	180,000	227,625	126.5%	100,000	21,706	21.7%	Preventive maint and repairs, mechanic svc	250,000	70,000	38.89%	Aging equipment, increased costs
4310-2025	Office Equipment	-	-	-	0.0%	-	-	0.0%	Repair & Maintenance	150	150	100.00%	Need to add for repair services
4310-2030	Equipment Rental	54,121	3,840	3,855	100.4%	1,960	798	40.7%	Copiers, repeater	4,010	170	4.43%	Current contracts, anticipated copier inc
4310-2035	Building Maintenance	10,294	9,000	9,765	108.5%	4,000	49	1.2%	Repairs and maintenance for PW Garage buildings	9,000	-	0.00%	Move annual hoist and lift inspections to equipment
4310-2040	Equipment Repair & Maint	-	3,800	2,364	62.2%	800	712	89.0%	Lift, hoist, time clock, radios, etc	2,500	(1,300)	-34.21%	
4310-2043	Cemeteries Maintenance	34,301	40,000	35,918	89.8%	13,000	-	0.0%	Mowing of outlying cemeteries, maint	37,000	(3,000)	-7.50%	\$26K Barlett Mowing 3rd year
4310-2044	Grounds Maintenance	3,428	3,000	1,101	36.7%	1,500	-	0.0%	Flower Gardens/Aesthetics	2,500	(500)	-16.67%	
4310-2045	Road Maintenance	153,982	150,000	130,845	87.2%	50,000	9,670	19.3%	Paving, crack sealing, potholing, sweeping, etc	120,000	(30,000)	-20.00%	Spare aggregates on hand from yr '25
4310-2047	Line Striping	32,000	34,000	33,995	100.0%	-	-	0.0%	Striping of roads and crosswalks	26,000	(8,000)	-23.53%	\$36k lucas contract yr '26, \$-10k in house crosswalks
4310-2049	Tires	12,227	8,000	5,169	64.6%	2,000	300	15.0%	Tires for trucks and motorized equipment	8,000	-	0.00%	Spike in 2024 - temporary no production of re-caps.
4310-3010	Legal and Advertising	40	1,000	64	6.4%	-	-	0.0%	Town Attorney, legal ads, job ads	500	(500)	-50.00%	
4310-3020	IT Support Application	-	1,875	745	39.8%	200	-	0.0%	IT projects (above maint contract)	300	(1,575)	-84.00%	Maint contract moved to fixed assmnts
4310-3025	Software	1,582	1,330	1,554	116.8%	-	-	0.0%	Moved to Fixed Assessments	-	(1,330)	-100.00%	
4310-3050	Other Contractual Services	692	3,100	3,512	113.3%	2,030	25	1.2%	Medical, security, fire ext, UMF Fee, GIS support	3,490	390	12.58%	
4310-3070	Waste Removal	627	660	340	51.5%	330	-	0.0%	Bulky waste disposal	420	(240)	-36.36%	
Subtotal Operations		781,988	724,695	739,091	102.0%	315,678	98,839	31.3%		759,770	35,075	4.84%	
Capital Outlay (see Capital Reserves Tab)													
35XX		1,119,858	1,091,050	995,972	90.9%	293,350	(62,865)	-16.0%	See Capital Reserves	1,021,500	(69,550)	-6.37%	FY25 ending balance \$127,060
TOTAL		3,070,917	2,860,001	2,684,223	93.7%	994,448	168,484	15.4%		2,554,548	(305,453)	-10.68%	
Payroll		1,169,071	1,044,256	949,160	90.9%	385,420	132,511	34.4%		773,278	(270,978)	-25.95%	
Operating Costs		781,988	724,695	739,091	102.0%	315,678	98,839	31.3%		759,770	35,075	4.84%	
Capital		1,119,858	1,091,050	995,972	90.9%	293,350	(62,865)	-16.0%		1,021,500	(69,550)	-6.37%	

Updated 3/2/2026

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FY 2026 Proposed Expenditures

Acct. # 4320	Recycling	FY 2024	FY 2025			FY 2026			Description	FY 2027		
		Actuals	Budget	YTD @ 12/31/25	YTD %	6-Month Budget	YTD @ 3/1/26	YTD %		Manager	Inc / (Dec)	% Change
Personnel												
4320-0120	Recycling Wages	40,784	44,300	41,444	93.55%	22,650	8,127	35.88%	Transfer Station Staff (part time)	45,920	1,620	3.66%
4320-0150	FICA	3,120	3,390	3,182	93.88%			0%	Moved to Fixed Assessments		(3,390)	-100%
4320-0155	PFML Workers	-	230	55	23.74%			0%	Moved to Fixed Assessments		(230)	-100%
4320-0180	Compensation Safety Incentive	5,799	1,260	1,198	95.11%			0%	Moved to Fixed Assessments		(1,260)	-100%
4320-0185	Pay	-	78	152	195.28%			0.00%	Annual incentive pay	160	82	105.13%
Subtotal Personnel		49,702	49,258	46,032	93.45%	22,650	8,127	35.88%		46,080	(3,178)	-6.45%
Operations												
4320-1010	Office Supplies Facility Maint	93	50	98	195.76%	50	-	0.00%	General office supplies	100	50	100.00%
4320-1030	Supplies	784	-	-	0.00%	-	-	0.00%	Move to 4230-2035	-	-	100%
4320-1035	Motor Fuel	1,689	800	771	96.33%	400	-	0.00%	Diesel and Unleaded	1,000	200	25.00%
4320-1541	Electricity	1,061	1,500	1,076	71.70%	600	234	39.05%	Electricity bills	1,500	-	0.00%
4320-1542	Heat Vehicle Repair & Maint	1,521	1,400	1,680	120.01%	700	431	61.54%	Heating fuel	1,900	500	35.71%
4320-2015	Maint	1,664	1,500	55	3.67%	100	-	0.00%	Sweeper, Skid Steer Facility maintenance & maint supply	850	(650)	-43.33%
4320-2035	Facility Maint Equipment Repair & Maint	-	800	789	98.65%	375	-	0.00%	Misc equipment maintenance	800	-	0.00%
4320-2040	License/Fee Other Contractual Services	379	400	395	98.75%	200	-	0.00%	Storage facility license	400	-	0.00%
4320-3050	Services	122,335	133,700	152,124	113.78%	61,600	15,494	25.15%	Recycling, Landfill Fees inc hauling & tipping	155,800	22,100	16.53%
4320-3072	Hazardous Waste	-	1,000	1,133	113.30%	500	-	0.00%	AVCOG HHW program fees	1,000	-	0.00%
Subtotal Operations		130,177	141,650	158,121	111.63%	64,525	16,159	25.04%		163,850	22,200	15.67%

FY 2026 Proposed Expenditures

Acct. # 4320	Recycling	FY 2024	FY 2025		FY 2026			Description	FY 2027			
		Actuals	Budget	YTD @ 12/31/25	YTD %	6-Month Budget	YTD @ 3/1/26		YTD %	Manager	Inc / (Dec)	% Change
Capital Outlay (see Capital Reserves Tab)												
35XX		1,518	15,000	13,889	22.25%	-	-	0.00%	See Capital Reserves	5,000	(10,000)	-66.67%
	TOTAL	181,398	205,908	218,042	86.07%	87,175	24,286	17.90%		214,930	9,022	4.38%
	Payroll	49,702	49,258	46,032	93.45%	22,650	8,127	35.88%		46,080	(3,178)	-6.45%
	Operating Costs	130,177	141,650	158,121	111.63%	64,525	16,159	25.04%		163,850	22,200	15.67%
	Capital	1,518	15,000	13,889	22.25%	-	-	0.00%		5,000	(10,000)	-66.67%

Updated 3/2/2026

Computation Tables:

FY 2026 Proposed Expenditures

Acct. #	Recycling	FY 2024	FY 2025			FY 2026			FY 2027		
		Actuals	Budget	YTD @ 12/31/25	YTD %	6-Month Budget	YTD @ 3/1/26	YTD %	Description	Manager	Inc / (Dec)

Ultra low sulphur diesel

2022 Gal	2023 Gal	2024 Gal	2025 Gal e	Avg/yr	\$/Gal.	Estimate	
		206	163	0	123.07	\$4.20	\$517

#2 Fuel Oil (used in place of diesel)

2022 Gal	2023 Gal	2024 Gal	2025 Gal e	Avg/yr	\$/Gal.	Estimate	
		0	160	308.40	156.13	3.12	\$487
							Assume 20% inc
							\$1,004

Heat - Propane

2022 Gal	2023 Gal	2024 Gal	2025 Gal e	Avg/yr	\$/Gal.	Estimate	
631		597	683	683	648.50	\$2.87	\$1,860
							CN Brown expired-market +20%

Electricity

kWh/mo	\$/kWh	Delivery Chg	Service Ch	Annual Cost
275.33	0.127	\$ 0.119	51.48	\$1,470
				Anticipate further FY27 CMP increases
				1/27 est

Contractual Services

Container rer	\$50/ea - 6 containers	3,600.00	Lowered unit cost, increased containers.
Hauling	\$200/container - 115	23,000.00	Archies 5% inc
Tipping	Waste Mgmt	60,841.78	5% inc
Recycling	\$10k/quarter	40,000.00	
Tire Recycling		3,000.00	
Chipping/Brush		25,000.00	
Fire Extinguisher Insp		283.00	

Cushion

Total	\$155,725
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FY 2026 Proposed Expenditures

Acct. # 4510	Parks & Recreation	FY 2024		FY 2025		FY 2026			Description	Dept Head	FY 2027			Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %	6-Month Budget	YTD @ 3/1/26	YTD %			Manager	Inc / (Dec)	% Change	
Personnel														
4510-0110	Parks Salaries	65,821	65,000	65,988	101.5%	33,130	12,032	36.3%	P&R Director	68,460	68,460	3,460	5.32%	\$.45 COLA, Merit 1/27
4510-0120	Parks Wages	-	22,200	22,282	100.4%	11,540	4,010	34.7%	FT custodian/park maint - split with Community Center	23,530	23,530	1,330	5.99%	\$.45 COLA, Merit 2/27
4510-0125	Parks Overtime	2,900	900	204	22.7%	450	48	10.7%	Overtime for maint staff (if needed)	900	900	-	0.00%	
4510-0130	Parks Part time	63,188	99,500	73,610	74.0%	17,600	7,428	42.2%	Seasonal maint, free program staff	36,200	36,200	(63,300)	-63.62%	Most to Rec Programs
4510-0140	Vehicle Stipend	1,566	2,270	2,094	92.2%	1,140	378	33.2%	Annual vehicle stipend for Director & Custodian	2,270	2,270	-	0.00%	
4510-0150	FICA	10,166	14,600	12,273	84.1%			0.0%	Moved to Fixed Assessments			(14,600)	-100%	
4510-0155	PFML	-	960	154	16.0%			0.0%	Moved to Fixed Assessments			(960)	-100%	
4510-0160	Retirement	6,564	8,770	8,861	101.0%			0.0%	Moved to Fixed Assessments			(8,770)	-100%	
4510-0170	Health Insurance Workers	17,557	25,950	26,872	103.6%			0.0%	Moved to Fixed Assessments			(25,950)	-100%	
4510-0180	Compensation	4,539	2,920	2,787	95.5%			0.0%	Moved to Fixed Assessments			(2,920)	-100%	
4510-0185	Incentive Pay	-	390	451	115.6%	-	-	0.0%	Paid to PT employees for meeting safety metrics	200	200	(190)	-48.72%	
Subtotal Personnel		172,302	243,460	215,577	88.5%	63,860	23,896	37.4%		131,560	131,560	(111,900)	-45.96%	
Operations														
4510-0510	Training & Development	1,030	1,980	2,055	103.8%	380	-	0.0%	Conferences & Trainings, First Aid/CPR, WSI, WFA, etc	1,450	1,450	(530)	-26.77%	
4510-0520	Dues	180	420	120	28.6%	90	-	0.0%	Professional dues for NRPA and MRPA	90	90	(330)	-78.57%	MRPA only.
4510-0525	Clothing & Apparel	1,728	2,500	2,247	89.9%	1,250	85	6.8%	Program jerseys, staff apparel, recognition	2,500	2,500	-	0.00%	
4510-1010	Office Supplies	514	1,000	1,463	146.3%	575	32	5.6%	General Office Supplies	1,000	1,000	-	0.00%	
4510-1015	Postage	33	50	43	86.2%	40	7	16.3%	Postage and shipping	50	50	-	0.00%	

FY 2026 Proposed Expenditures

Acct. # 4510	Parks & Recreation	FY 2024	FY 2025			FY 2026			Description	Dept Head	FY 2027			Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %	6-Month Budget	YTD @ 3/1/26	YTD %			Manager	Inc / (Dec)	% Change	
4510-1020	Maint Supplies	70			0.0%	-		0.0%	Move to Park Maint	-	-	-	100%	
4510-1035	Motor Fuel	1,676	1,580	1,315	83.2%	740	-	0.0%	Unleaded fuel	1,730	1,730	150	9.49%	3yr avg use and 2025 \$. Assume 20% increase
4510-1055	Program Supplies	16,544	15,000	15,502	103.3%	1,500	328	21.9%	Only non-fee programs (seniors, community events)	3,750	3,750	(11,250)	-75.00%	Majority to Rec Progs Spec Rev account
4510-1510	Telephone	1,107	1,370	1,652	120.6%	510	169	33.2%	Long distance, wireless, phone stipends	1,020	1,020	(350)	-25.55%	Move landlines to fixed assessments
4510-1541	Electricity	5,010	5,840	9,048	154.9%	4,690	1,495	31.9%	Sports fields, tennis courts, fieldhouse	9,300	9,300	3,460	59.25%	Based on 2 yr avg kWh & current rates, 11% inc
4510-1543	Water	1,032	1,650	1,327	80.4%	560	-	0.0%	Wading pool, bathrooms, parks, flowers	1,360	1,360	(290)	-17.58%	FWD 1.5% increase - march & june payments
4510-2010	Park Maintenance Vehicle &	11,293	15,000	12,196	81.3%	6,500	311	4.8%	Maint of 6 parks & 9 flower gardens	14,000	14,000	(1,000)	-6.67%	4-yr avg. Add pest control
4510-2015	Equipment Repair &	2,611	2,800	3,103	110.8%	1,000	28	2.8%	Vehicles, mowers, landscape and field equipment	2,800	2,800	-	0.00%	4-yr avg
4510-2025	Office Equipment	-	500	218	43.6%	200	-	0.0%	Repair and maintenance of copiers, furniture, etc.	250	250	(250)	-50.00%	
4510-2030	Equipment Rental	-	-	-	0.0%	1,030	-	0.0%	Copier lease	2,100	2,100	2,100	100%	New in 2026
4510-2050	Contingency Legal and	-	150	572	381.1%	-	-	0.0%	Unanticipated emergency costs	150	150	-	0.00%	
4510-3010	Advertising	606	1,500	334	22.3%	300	-	0.0%	Want ads, summer brochure, and advertising	1,500	1,500	-	0.00%	
4510-3020	IT Support	-	1,875	1,183	0.0%	500	-	0.0%	Unscheduled IT services (above contract allotment)	500	500	(1,375)	-73.33%	Maint contract moved to fixed assmnts
4510-3025	Application Software	-	5,020	5,160	102.8%	-	-	0.0%	MSDS Software, MyRec, PowerDMS, Barracuda	3,300	3,300	(1,720)	-34.26%	MyRec only. Rest to Fixed Assessments
4510-3050	Other Contractual Services	2,610	3,480	2,234	64.2%	2,300	118	5.1%	dumpster, MyRec fees, medical	3,940	3,940	460	13.22%	Increase # of porta-potties at Hippach and Philbrick
Subtotal Operations		46,043	61,715	59,771	96.9%	22,165	2,574	11.61%		50,790	50,790	(10,925)	-17.70%	
Capital Outlay (see Capital Reserves Tab)														
35XX		45,863	22,000	(328,475)	-372.8%	-	459	-100%	See Capital Reserves	24,100	24,100	2,100	9.55%	FY25 ending balance \$66,107
TOTAL		264,208	327,175	(53,127)	-13.5%	86,025	26,929	31.3%		207,950	207,950	(119,225)	-36.44%	
	Payroll	172,302	243,460	215,577	88.5%	63,860	23,896	37.4%		131,560	131,560	(111,900)	-45.96%	
	Operating Costs	46,043	61,715	59,771	96.9%	22,165	2,574	11.6%		50,790	50,790	(10,925)	-17.70%	
	Capital	45,863	22,000	(328,475)	-372.8%	-	459	-100%		24,100	24,100	2,100	9.55%	
	Spec Revenue	-	0	-	0.0%	-	-	0.0%		1,500	1,500	1,500	100.00%	Seed money for Concessions

Updated 3/2/2026

Computation Tables:

Gas Use

FY 2026 Proposed Expenditures

Acct. # 4510	Parks & Recreation	FY 2024		FY 2025			FY 2026			FY 2027				Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %	6-Month Budget	YTD @ 3/1/26	YTD %	Description	Dept Head	Manager	Inc / (Dec)	% Change	
FY2022	FY2023	FY2024	FY2025	Avg/yr	\$/Gal	Estimate								
618	550	621.5	548.70	584.55	\$2.87	\$1,676	Assume 20% inc							

Electricity					
Acct	kWh/mo	\$/kWh	Delivery Ct	Service Ch	Annual Cost
Park St	140.78	0.127	\$ 0.119	51.48	1,030
Temple Rd	63.13	0.127	\$ 0.119	51.48	800
High St	11.76	0.127	\$ 0.119	51.48	650
Intervale092	235.62	0.127	\$ 0.278	60.284	1,441
Intervale092	356.66	0.127	\$ 0.088		920
Intervale308	925.00	0.127	\$ 0.119	51.48	3,350
Intervale498	30.71	0.127	\$ 0.119	51.48	350
Prescott	90.37	0.127	\$ 0.119	51.48	660
1/1/27 est Standard Offer		0.153			283
Total				Total	\$9,201

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

Equipment Rental		
Xerox		2,060.00
Copy Overages		40.00
Total		\$2,100

Telephone # lines	Monthly	Annual
Cell phones	0	43.40
Ph Stipends From salaries tab		\$ 540.00
Mi-Fi at Hippach	39.73	\$ 479.86
Assume 1.3% inc Jan ' 27		\$ -
		\$ -
		\$ -
Total		\$1,020

Training & Development (inc out of town travel costs)		
WSI classes/First Aid/CPR		550.00
MRPA Conference		600.00
Misc MMA or association trainir		100.00
WFA		400.00
CPRE Exam		
Alfond Reimbursement		-200.00
Total		\$1,450

Application Software		
MyRec Software		3,295.00
Barracuda-3 yr paid in 2024	Move to FA	
Total		\$3,295

Contractual Services		
Dumpster Rental - Hippach (April -Jun)		882
Port-a-potty Rental - Hippach		2,250
MyRec transaction fees		500
Medical Exams		300
Total		\$3,932

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FY 2027 Proposed Expenditures

Acct. # 4520	Community Center	FY 2024	FY 2025			FY 2026			Description	FY 2027			Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %	6-Month Budget	YTD @ 3/1/26	YTD %		Manager	Inc / (Dec)	% Change	
Personnel													
4520-0120	Comm Ctr Wages	92,993	72,200	69,432	96.2%	37,250	13,265	35.6%	FT Asst Director, Custodian	75,910	3,710	5.14%	\$.45 COLA, Merits 1/27 and 2/27
4520-0125	Comm Ctr Overtime	4,710	3,684	2,966	80.5%	1,828	1,555	85.1%	Overtime for FT staff	3,310	(374)	-10.15%	
4520-0130	Comm Ctr Part time	13,364	20,177	10,550	52.3%	10,464	1,424	13.6%	Building rental supv, coverage for FT staff	20,350	172	0.85%	\$.45 Cola
4520-0140	Vehicle Stipend	660	540	540	100.0%	270	90	33.3%	Annual veh stipend -Asst Dir, Custodian	540	-	0.00%	
4520-0150	FICA	8,322	7,440	6,654	89.4%			0.0%	Moved to Fixed Assessments		(7,440)	-100%	
4520-0155	PFML	-	490	102	20.9%			0.0%	Moved to Fixed Assessments		(490)	-100%	
4520-0160	Retirement	9,651	7,630	7,812	102.4%			0.0%	Moved to Fixed Assessments		(7,630)	-100%	
4520-0170	Health Insurance Workers	29,046	31,010	14,265	46.0%			0.0%	Moved to Fixed Assessments		(31,010)	-100%	
4520-0180	Compensation	4,426	2,210	2,109	95.4%			0.0%	Moved to Fixed Assessments		(2,210)	-100%	
4520-0185	Incentive Pay	51	91	-	0.0%	-	-	0.0%	Paid to PT employees for meeting safety metrics	200	109	119.78%	Moved employees around- different pay scales
Subtotal Personnel		163,224	145,472	114,431	78.7%	49,812	16,334	32.8%		100,310	(45,163)	-31.05%	
Operations													
4520-0510	Training & Development	-	200	200	100.0%	350	-	0.0%	Conferences & Trainings	950	750	375.00%	Based on 4yr data plus new Asst director
4520-0520	Dues	-	-	-	0.0%	90	-	0.0%	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	174.7%	785	35	4.5%	First aid supplies	2,030	1,580	351.11%	AED for Hippach
4520-1040	Tools & Equipment	209	-	-	0.0%	-	-	0.0%	Move into building maint	-	-	100%	
4520-1510	Telephone	660	540	555	102.8%	270	90	33.3%	Cell phone stipends	540	-	0.00%	
4520-1541	Electricity	6,894	6,390	10,511	164.5%	3,525	2,280	64.7%	Community Center and Gym	8,000	1,610	25.20%	Based on 2 yr usage data, Ampion. CMP inc 11%
4520-1542	Heat	16,113	12,750	15,189	119.1%	8,370	2,516	30.1%	#2 Fuel Oil, Propane	13,000	250	1.96%	Change to propane. Add 20% to FY 25/26 price

FY 2027 Proposed Expenditures

Acct. # 4520	Community Center	FY 2024	FY 2025			FY 2026			Description	FY 2027			Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %	6-Month Budget	YTD @ 3/1/26	YTD %		Manager	Inc / (Dec)	% Change	
4520-1543	Water	329	365	485	132.8%	250	-	0.0%	Community Center Water service	500	135	36.99%	1.5% FWD increase for 2026. 1 high bill in 2025
4520-1544	Waste Removal	627	660	340	51.5%	140	-	0.0%	Trash disposal	420	(240)	-36.36%	
4520-2035	Building Maintenance	8,735	9,500	8,694	91.5%	6,000	85	1.4%	electrical maint, all building supp.	9,500	-	0.00%	
4520-3025	Application Software Other Contractual	3,990	-	-	0.0%	-	-	0.0%	Move to Parks - admin cost	-	-	100%	
4520-3050	Services	1,677	1,830	2,222	121.4%	1,280	-	0.0%	Alarm system monitoring & maint, piano tuning	2,500	670	36.61%	Security system upgrade - cameras
Subtotal Operations		39,486	32,685	38,981	119.3%	21,060	5,006	23.8%		37,530	4,845	14.82%	
Capital Outlay (see Capital Reserves Tab)													
35XX		9,694	26,000	10,371	39.9%	-	-	0.0%	See Capital Reserves	25,500	(500)	-1.92%	FY25 ending balance \$103,397.96
TOTAL		212,404	204,157	163,783	80.2%	70,872	21,340	30.1%		163,340	(40,818)	-19.99%	
Payroll		163,224	145,472	114,431	78.7%	49,812	16,334	32.8%		100,310	(45,163)	-31.05%	
Operating Costs		39,486	32,685	38,981	119.3%	21,060	5,006	23.8%		37,530	4,845	14.82%	
Capital		9,694	26,000	10,371	39.9%	-	-	0.0%		25,500	(500)	-1.92%	

Updated 3/2/2026

FY 2027 Proposed Expenditures

Acct. # 4520	Community Center	FY 2024	FY 2025			FY 2026			Description	FY 2027			Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %	6-Month Budget	YTD @ 3/1/26	YTD %		Manager	Inc / (Dec)	% Change	

Computation Tables:

Heating Fuel

#2 Fuel Oil

FY2022	FY2023	FY2024	FY2025	Avg/yr	\$/Gal	Estimate	
4,170		5,720	4,532	3,865	4,807.2	2.60	\$0 CHANGING TO PROPANE

Propane Do not use 2025 in average

FY2022	FY2023	FY2024	FY2025	Avg/yr	\$/Gal	Estimate	
219		207	186	437	203.9	1.68	\$12,448 Propane gal avg PLUS #2 fuel gal average x 1.5 (1.5 gal propane to 1 gal #2 fuel)
TOTAL						\$12,448	CN Brown expired-market +20%

Electricity

kWh/mo	\$/kWh	Delivery Ch	Service Cf	Annual Cost
3,040.29	0.198		51.48	\$7,830

Telephone # lines

	Monthly	Annual
Cell phones	0	43.40
Phone stipe From salaries tab		\$ 540
		\$ -
Total		\$540

Dues

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

Training & Development (inc out of town travel costs)

WFA	400.00	
MRPA Conference	600.00	Inc lodging split with Asst Dir.
Misc trainings	200.00	
Alfond Reimbursement	-250.00	
Total	\$950	

Contractual Services

Cunningham Securit	2,200.00
Piano Tuning	200.00
Medical exams	100.00
Misc	
Total	\$2,500

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FY 2027 Proposed Expenditures

Acct. # 47XX	Debt Service	FY 2024	FY 2025		FY 2026	FY 2027								
		Actuals	Budget	YTD @ 11/30/25	YTD %	6-Month Budget	Description	Manager Proposed	Inc / (Dec)	% Change	Select Board	Budget Committee	Final Adopted	Notes
4715-4010	Fire Truck Principal	50,000	50,000	50,000	100.00%	-	2019 GO Bond	50,000	-	0.00%				Due in Dec
4715-4030	Fire Truck Interest	5,706	4,800	4,766	99.29%	-		3,800	(1,000)	-21%				Due in Dec
4720-4010	PD Building Principal	32,667	32,667	32,667	100.00%	32,667	2011 GO Bond	-	(32,667)	-100%				Paid off - May 2026
4720-4030	PD Building Interest	4,635	3,100	3,079	99.32%	1,600		-	(3,100)	-100%				Paid off - May 2026
47XX-4010	Community Ctr Principal	-	-	-	0.00%	-	2025 GO Bond	26,667	26,667	100%				Due in Nov
47XX-4030	Community Ctr Interest	-	-	-	0.00%	15,707		31,940	31,940	100%				Due in Nov
TOTAL		93,008	90,567	90,512	99.94%	49,974		112,407	21,840	24.11%	-	-	-	

Updated: 3/2/2026

FY 2027
Proposed Expenditures

Debt Payment Schedule

Fiscal Year	Police Station 2011 Bond \$457,333 15 Yr	Police Station Interest 4.7%	Salt Shed \$400,000 in FY2028	Salt Shed Interest (est 4%)	Fire Truck 2019 Bond \$500,000 10 Yr	Fire Truck Interest 1.9%	Ladder Truck (expected delivery FY2031)	Ladder Truck Interest (est 4%)	Community Center \$800,000 2025	Community Center Interest 4.4293%	Total Debt Appropriation	Total Debt	Increase/ Decrease
2027					50,000	3,800			26,667	31,939	\$ 112,406	\$ 1,000,000	(\$32,667)
2028					50,000	2,850			26,667	31,209	\$ 110,725	\$ 1,323,333	\$323,333
2029			40,000	16,000	50,000	1,900			26,667	30,498	\$ 165,065	\$ 1,246,667	(\$76,667)
2030			40,000	14,400	50,000	950			26,667	29,787	\$ 161,804	\$ 1,130,000	(\$116,667)
2031			40,000	12,800			75,000		26,667	29,071	\$ 183,538	\$ 2,138,333	\$1,008,333
2032			40,000	11,200			75,000		26,667	28,343	\$ 181,210	\$ 1,996,667	(\$141,667)
2033			40,000	9,600			75,000		26,667	27,582	\$ 178,849	\$ 1,855,000	(\$141,667)
2034			40,000	8,000			75,000		26,667	26,785	\$ 176,451	\$ 1,713,333	(\$141,667)
2035			40,000	6,400			75,000		26,667	25,954	\$ 174,021	\$ 1,571,667	(\$141,667)
2036			40,000	4,800			75,000		26,667	25,083	\$ 171,550	\$ 1,430,000	(\$141,667)
2037			40,000	3,200			75,000		26,667	24,155	\$ 169,022	\$ 1,288,333	(\$141,667)
2038			40,000	1,600			75,000		26,667	23,161	\$ 166,427	\$ 1,146,667	(\$141,667)
2039							75,000		26,667	22,115	\$ 123,782	\$ 1,005,000	(\$141,667)
2040							75,000		26,667	21,024	\$ 122,691	\$ 903,333	(\$101,667)
2041							75,000		26,667	19,891	\$ 121,558	\$ 801,667	(\$101,667)
2042							75,000		26,667	18,723	\$ 120,389	\$ 700,000	(\$101,667)
2043							75,000		26,667	17,523	\$ 119,190	\$ 598,333	(\$101,667)
2044							75,000		26,667	16,301	\$ 117,967	\$ 496,667	(\$101,667)
2045							75,000		26,667	15,058	\$ 116,725	\$ 395,000	(\$101,667)
2046									26,667	13,797	\$ 40,464	\$ 293,333	(\$101,667)
2047									26,667	12,517	\$ 39,183	\$ 266,667	(\$26,667)
2048									26,667	11,221	\$ 37,887	\$ 240,000	(\$26,667)
2049									26,667	9,916	\$ 36,583	\$ 213,333	(\$26,667)
2050									26,667	8,605	\$ 35,271	\$ 186,667	(\$26,667)
2051									26,667	7,287	\$ 33,954	\$ 160,000	(\$26,667)
2052									26,667	5,967	\$ 32,634	\$ 133,334	(\$26,667)
2053									26,667	4,645	\$ 31,312	\$ 106,667	(\$26,667)
2054									26,667	3,321	\$ 29,988	\$ 80,000	(\$26,667)
2055									26,667	1,994	\$ 28,661	\$ 53,334	(\$26,667)
2056									26,667	665	\$ 27,332	\$ 26,667	(\$26,667)
2057											\$ -	\$ 0	(\$26,667)

FY2027 Proposed Expenditures

Acct. #	Contracts/ Public Services	FY 2024	FY 2025			FY 2026			Description	Org Request	FY 2027			Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %	6-Month Budget	YTD @ 3/1/26	YTD %			Manager	Inc / (Dec)	% Change	
4905-3050	Franklin County Animal Shelter Farmington	18,221	22,776	22,776	100.00%	-	-	0.00%	Statutory requirement for Animal Control - intake of strays	23,536	23,536	760	3.34%	Per capita increase
4910-3050	Library	271,750	299,270	299,270	100.00%	153,215	-	0.00%	Town assessment to support library operations	318,623	318,623	19,353	6.47%	See FPL Detail
4944-2010	Gay Cemetery	1,000	1,000	1,000	100.00%	1,000	-	0.00%	Town assessment to support Gay Cemetery perpetual care	1,000	1,000	-	0.00%	
TOTAL		290,971	323,046	323,046	100.00%	154,215	-	0.00%		343,159	343,159	20,113	6.23%	

Updated 3/2/26

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**FARMINGTON PUBLIC LIBRARY
FY2026 BUDGET DETAIL**

	Budget 2025	Actuals 2025	6 Month	12 Month
			Jan26-June26	July26-June27
Physical Plant				
Electricity	8,500	6,799	3,750	7,500
Water	271	275	140	277
Sewer	240	326	120	240
Telephone	1,284	1,289	642	1,284
eFax	228	273	114	278
Fuel Oil	8,000	6,628	4,000	8,000
Cleaning	3,600	3,300	1,650	3,600
Trash Disposal	432	475	240	480
Maine Fire & Safety	400	138	150	470
Elevator	740	306	0	740
Bldg Maintenance/Repairs	5,000	4,575	2,500	5,000
Snow Removal	1,200	1,310	1,000	1,200
Building Insurance	6,378	6,373	3,256	6,773
Total	36,273	32,067	17,562	35,842
Contractural				
Van Delivery	0	0	0	0
Mechanical Services	1,942	1,941	1,300	2,040
Elevator Contract	4,019	4,019	2,140	4,388
Landscaping	100	2,090	500	1,000
Fire/Safety Contract	1,200	1,188	600	1,200
Photocopier	4,500	4,342	2,000	3,500
Overdrive Download Library	700	700	700	700
Apollo	2,860	2,810	0	2,860
Total	15,321	17,090	7,240	15,688
Supplies				
Library Supplies	1,700	1,435	800	1,700
Programming	500	402	200	500
Children's Programming	300	1,313	150	300
Children's Room Supplies	300	384	150	300
Building Supplies	1,700	1,806	800	1,700
Postage	1,600	1,309	750	1,600
Cafe	250	788	100	250
Fundraising Expense	150	840	0	150
Printing	100	0	0	100
Total	6,600	8,277	2,950	6,600
Materials				
Books (general collection)	12,000	11,937	6,000	12,000
Large print books	3,000	3,064	1,500	3,000
Children's books	4,200	4,120	2,100	4,200
Periodicals	2,000	2,029	1,000	2,000
Audiobooks	1,000	994	500	1,000
Hoopla	9,000	8,785	4,500	9,000
Kanopy	1,800	1,707	1,000	2,000
DVDs	1,000	986	500	1,000
Fees	150	11	50	150
Total	34,150	33,633	17,150	34,350
Professional				
Community Engagement	300	265	55	300
Dues/Memberships	290	240	210	250
Staff Training	900	295	1,000	1,200
Travel	300	304	200	400
Board Insurance	1,350	1,322	1,390	1,432
Audit	0	0	0	0
Total	2,840	2,426	2,855	3,582

**FARMINGTON PUBLIC LIBRARY
FY2026 BUDGET DETAIL**

Technology				
Computer Replacement	750	7,558	0	750
Computer Support	500	42	0	500
Computer Supplies	800	1,078	200	800
Total	2,050	8,678	200	2,050
Accounting				
Accountant	835	350	0	835
Bookkeeper	3,540	3,570	1,740	3,480
Payroll Fees	1,236	1,245	618	1,236
Total	5,611	5,165	2,358	5,551
Operations Total	102,845	107,336	50,315	103,663
Personnel				
Gross Wages	221,370	206,205	113,000	238,000
Cost of wages	21,030	18,542	10,750	22,610
IRA Contributions	6,050	5,735	3,200	6,700
Health Insurance	25,500	19,483	12,500	27,275
MEMIC	1,000	492	0	1,000
Fees (Includes bank service charges)		211		
Personnel Total	274,950	250,668	139,450	295,585
TOTAL BUDGET				
	377,795	358,004	189,765	399,248
Income				
Town Appropriation	299,270	299,270	153,215	318,623
Endowment Operating Funds	34,492	32,944	17,416	35,517
Endowment Materials Funds	16,988	16,228	8,579	17,493
Circulation Income	12,000	13,888	6,000	12,000
Cafe	250	188	100	250
Employee Health Contribution	1,800	969	455	1,365
Staff Support Fund	0	0	0	1,000
Donations	4,000	33,452	2,000	4,000
Fundraising	4,000	9,545	2,000	4,000
Grants	5,000	10,750	0	5,000
Other (includes bank interest)		25		
Total	377,800	417,259	189,765	399,248

FY 2027 Proposed Expenditures

Acct. # 49XX	Outside Organizations	FY 2024	FY 2025		FY 2026			Description	FY 2027			Notes	
		Actuals	Budget	YTD @ 12/31/25	YTD %	6-Month Budget	YTD @ 3/1/26		YTD %	Manager	Inc / (Dec)		% Change
4942-5101	Municipal Snowmobile Grant	8,510	12,700	7,729	60.9%	7,680	-	0.0%	64% Return all of state reimb to snow clubs	7,680	(5,020)	-39.53%	Didn't split budget in 2025
4943-5101	Shiretown Riders	5,731	-	4,347	100.0%	4,320	-	0.0%	36% Return all of state reimb to snow clubs	4,320	4,320	100.00%	Same amount as revenue - 4110-1123
TOTAL		14,240	12,700	12,077	100.0%	12,000	-	100.0%		12,000	(700)	-5.51%	

Updated 3/2/2026

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FY 2027 Proposed Expenditures

Acct. #8001	General Assistance	FY 2024	FY 2025			FY 2026			Description	FY 2027			Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %	6-Month Budget	YTD @ 3/1/26	YTD %		Manager Proposed	Inc / (Dec)	% Change	
8001-0510	Education	412	210	383	182.1%	170	-	0.0%	General Assistance classes	360	150	71.43%	Alfond grant ends 12/31/26
8001-0520	Dues	120	120	120	100.0%	120	-	0.0%	MWDA Dues-Gensel, Dunham, Giusti	120	-	0.00%	
8001-1020	Supplies	52	75	87	115.8%	35	-	0.0%	General supplies needed to provide GA services	75	-	0.00%	mailing supplies, forms
8001-1510	Telephone	513	520	514	98.9%	260	87	33.6%	Cell phone for General Assistance Coordinator	530	10	1.92%	1.3% increase Jan '26 and Jan '27
8001-9999	General Assistance	34,868	35,000	12,342	35.3%	10,000	1,782	17.8%	Food, housing, clothing, heat, electric, basic needs.	25,000	(10,000)	-28.57%	70% reimbursement by state
TOTAL		35,965	35,925	13,446	37.4%	10,585	1,869	17.7%		26,085	(9,840)	-27.39%	

Updated 3/2/2026

Computation Tables:

Telephone # lines	Monthly	Annual
Cell phones	1	43.40
Assume 1.3% inc Jan ' 27		
		\$ -
Total		\$524

Training & Development (inc out of town travel costs)	
Misc	160.00
Spring training	1 per yr x 279.00
Alfond Reimb	-80.00
Total	\$359

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FY 2027 Proposed Expenditures

Acct. #	Fixed Assessments	FY 2024		FY 2025		FY 2026			Description	FY 2027			Notes
		Actuals	Budget	YTD @ 12/31/25	YTD %	6-Month Budget	YTD @ 3/2/26	YTD %		Manager	Inc / (Dec)	% Change	
7001-3050	Education	5,152,812	5,384,060	5,384,060	100.0%	2,750,118	916,706	33.3%	Assessment from school district	5,747,746	363,686	6.75%	4.5% inc
9010-3010	County Tax	1,024,182	1,137,408	1,138,994	100.1%	603,123	603,123	100.0%	Franklin County Tax Assessment	1,314,808	177,400	15.60%	9% inc
9030-3050	Insurance	138,019	181,255	148,563	82.0%	97,600	29,734	30.5%	P&C, General Liability, Unemployment, MetLife Life	180,700	(555)	-0.31%	19% year over year increase since 2022.
9090-0150	FICA	265,905	281,170	266,621	94.8%	138,235	35,513	25.7%	FICA and Medicare	288,700	7,530	2.68%	Consolidate payroll taxes to town-wide (except sewer)
9090-0155	PFML	-	14,560	4,097	28.1%	2,000	-	0.0%	.38% of payroll for ME PFML	12,100	(2,460)	-16.90%	Consolidate payroll taxes to town-wide (except sewer)
9090-0160	Retirement	302,568	344,750	355,975	103.3%	178,645	53,512	30.0%	MainePERS, ICMA	363,900	19,150	5.55%	Consolidate town-wide expense (except sewer)
9090-0170	Health Insurance	572,504	685,341	617,472	90.1%	351,100	23,692	6.7%	Health Insurance premiums and buyouts	730,300	44,959	6.56%	Consolidate town-wide expense (except sewer)
9090-0180	Workers Comp	225,169	101,354	108,259	106.8%	54,680	30,492	55.8%	MMA Risk Management	78,200	(23,154)	-22.84%	Consolidate town-wide expense (except sewer)
9090-1510	Telephone	12,978	12,973	12,324	95.0%	6,190	2,023	32.7%	Landline Phone Service	12,400	(573)	-4.42%	Consolidate town-wide expense (except sewer)
9090-3020	IT Network Management	10,061	33,788	9,381	27.8%	6,550	3,006	45.9%	Expenet	19,600	(14,188)	-41.99%	2025 contract start Apr. Move spam, virus & bckup to contract
9090-3025	Application Software	28,313	14,523	16,022	110.3%	11,300	7,967	70.5%	Townwide- Office 365, MSDS, PowerDMS	17,900	3,377	23.25%	Consolidate town-wide expense (except sewer)
TOTAL		6,315,012	6,702,723	6,671,617	99.5%	4,199,541	1,549,562	36.9%		8,766,354	2,063,631	30.79%	2024 and 2025 totals do not include new consolidated accounts. Those totals are in the departments

Updated 3/2/2026

FY 2027 Proposed Expenditures

Computation Tables:

County Tax		
FY26 Assessment	1,206,246	
Est FY27 Assessment	\$1,314,808	est 9%

SCHOOL		
FY26 Assessment	5,500,236	
Est FY27 Assessment	\$5,747,746	est 4.5%

Telephone	Monthly	Annual
Landline bills	1,030.41	\$ 12,365
		\$ -
	Total	\$12,365

Insurance		
2025 Kyes renewal	161,382	
Est. 2026 renewal	177,521	est 10%
Est insurance adds	0	
Total Kyes	177,521	
Metlife Life Insurance	1,500	
Unemployment (MMA)	1,610	
2027 Insurance Total (est)	\$180,631	

Application Software		
Power DMS (95 seats) Assume 6% increase	7,207.10	95 out of 99 seats - rest to sewer
Dell - Office 365 (Jan-May)-\$590.90/mo	6,837.55	Pd increase in May - add \$12.6 to formula
Dell - Office 365 (Jun)-\$620.45/mo	651.47	Est 5% increase
Spam Protection	0.00	Move to Expenet contract
MSDS Online - 5 @ \$166.50	832.50	
Bitdefender		Move to Expenet contract
Backup protection		Move to Expenet contract
Town Cloud Agenda 3 yr paid in 2024	2,295.00	Due April 2027
	Total	\$17,824

Town of Farmington FY 2027 Budget



Capital

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FY 2027 Proposed Expenditures

Account	Transfers to Cap Reserves	FY 2025 Activity				FY26 6-mo budget			FY 2027			NOTES	
		FY 2024 Ending Balance	FY 2025 Appropriations	FY2025 Expended as of 12/31/25	FY 2025 Remaining Balance	FY 2026 Appropriations	FY2026 Expended as of 3/1/26	Balance @ 3/1/2026	Description	Manager	Inc / (Dec)		% Change
Administration												Administration	
3103-3525	Admin Computer	1,454	700	330	1,824	-	-	1,824	Savings for Computer Replacements	700	-	0.0%	Delay further appropriations to FY28
3105-3540	Admin Cable Equipment	18,696	-	935	17,761	-	-	17,761	Communications/IT Infrastructure/Technology	-	-	0.0%	
3107-9048	ADA Reserve	16,872	1,500	-	18,372	-	-	18,372	Facility Improvements to comply with ADA	1,500	-	0.0%	
3108-3010	Legal Reserve	5,847	5,000	5,520	5,327	-	2,450	2,877	Lawsuits/Litigation	5,000	-	0.0%	
3131-3510	Admin Office Equipment	157	500	-	657	-	-	657	Furniture, non-computer equip, work stations	-	(500)	-100.0%	Delay further appropriations to FY28
Assessing												Assessing	
3120-3530	Revaluation Reserve	158,820	35,000	148,983	44,837	-	-	44,837	Revaluation	25,000	(10,000)	-28.6%	Savings for next revaluation 2035
3121-3510	Assessing Ofc Equip	-	200	-	200	-	-	200	Furniture, etc.	-	(200)	-100.0%	Delay further appropriations to FY28
3122-3525	Assessing Computer	-	500	-	500	-	-	500	Savings for Computer Replacements	-	(500)	-100.0%	Delay further appropriations to FY28
Treasurer/Clerk												Treasurer/Clerk	
3102-3510	Election Equipment	469	-	-	469	-	-	469	Voting machines, tabulators	-	-	0.0%	
3104-3525	Treasurer Computer	1,000	1,000	330	1,670	-	-	1,670	Savings for Computer Replacements (3 pc, 1	1,000	-	0.0%	
3141-3510	Equipment	1,288	1,000	458	1,830	-	-	1,830	Furniture, non-computer equip, work station	500	(500)	-50.0%	
3142-3515	Clerk Records Preservation	-	3,000	-	3,000	-	-	3,000	Refurbishing & archiving records book	-	(3,000)	-100.0%	Delay further appropriations to FY28
Municipal Building												Municipal Building	
3101-3563	Municipal Building	24,866	10,000	4,273	30,594	-	-	30,594	Major maintenance/renovation	5,000	(5,000)	-50.0%	Delay further appropriations to FY28
3111-3550	Land	1,000	1,000	-	2,000	-	-	2,000	Property improvement	-	(1,000)	-100.0%	Delay further appropriations to FY28
3112-3560	Equipment	500	5,000	-	5,500	-	-	5,500	Equipment Replacement - Mechanical, generator, etc.	-	(5,000)	-100.0%	Delay further appropriations to FY28
Code Enforcement												Code Enforcement	
3106-3510	CEO Equipment	3,131	1,000	239	3,892	-	-	3,892	Furniture, office equipment, camera, other	-	(1,000)	-100.0%	Delay further appropriations to FY28
3161-3525	CEO Computer	1,000	1,000	-	2,000	-	-	2,000	Computer replacement	1,600	600	60.0%	Replacing 2 computers 7+ yr old

FY 2027 Proposed Expenditures

Account	Transfers to Cap Reserves	FY 2025 Activity				FY26 6-mo budget			FY 2027			NOTES	
		FY 2024 Ending Balance	FY 2025 Appropriations	FY2025 Expended as of 12/31/25	FY 2025 Remaining Balance	FY 2026 Appropriations	FY2026 Expended as of 3/1/26	Balance @ 3/1/2026	Description	Manager	Inc / (Dec)		% Change
Police												Police	
3201-3563	Police Facility	16,533	20,800	2,975	34,359	-	-	34,359	Savings for Major Maint, Security System, etc	15,000	(5,800)	-27.9%	Delay further appropriations to FY28
3202-3525	Police Computer & Equip	17,562	14,500	34,373	(2,312)	-	(21,430)	19,118	Computers, Body Cameras, etc	14,500	-	0.0%	
3203-3555	Police Vehicles	35,535	136,000	132,477	39,058	-	-	39,058	Marked and unmarked vehicles	105,000	(31,000)	-22.8%	2 new cruisers w/upfits-use remaining 2025 balance
3205-3546	Police K-9 Reserve	-	1,250	-	1,250	-	-	1,250	Obtain new K-9 Officer, pay for major medical	500	(750)	-60.0%	Delay further appropriations to FY28
3206-3550	Land Improvements	-	2,500	-	2,500	-	-	2,500	Property improvement	2,500	-	0.0%	
3207-0505	Police Academy Reserve	46,224	10,000	(6,714)	62,938	-	-	62,938	MCJA tuition, Officer Buyouts	-	(10,000)	-100.0%	Delay further appropriations to FY28
Fire												Fire	
3301-3563	Fire Dept. Facility	2,020	5,000	498	6,522	-	-	6,522	Building components, housing, lifts, hoists, etc.	5,000	-	0.0%	
3302-3560	Fire Dept Equipment	1,404	8,000	9,240	164	7,500	-	7,664	Radios, SCBA, hose, harness, etc	4,000	(4,000)	-50.0%	
3303-3555	Fire Apparatus (frmly Equipment)	365,145	150,000	-	515,145	-	-	515,145	Fire Truck Replacements	150,000	-	0.0%	Annual savings for ladder truck
3304-3525	Fire Department Computer	1,800	1,800	-	3,600	-	-	3,600	Savings for Computer Replacements	-	(1,800)	-100.0%	Delay further appropriations to FY28
3305-3510	Fire Dept Office Equipment	(488)	1,000	-	512	-	-	512	Office furniture, ports, etc	500	(500)	-50.0%	
Public Works												Public Works	
3401-3563	PW Facilities	258,560	50,000	31,079	277,480	-	-	277,480	Facility capital improvements	10,000	(40,000)	-80.0%	Delay further appropriations to FY28
3402-3525	PW Computer	3	1,500	-	1,503	0	340	1,163	Savings for Computer Replacements	1,500	-	0.0%	Plotter replacement (used model)
3403-3560	Recycling Equipment	-	5,000	-	5,000	-	-	5,000		5,000	-	0.0%	
3404-3560	PW Equipment	2,515	200,000	204,000	(1,485)	-	-	(1,485)	Trucks and heavy equipment	175,000	(25,000)	-12.5%	Save for front-line plow truck following year
3405-3570	Sidewalks	38,191	20,000	-	58,191	0	-	58,191	Sidewalk const & replacement	20,000	-	0.0%	Will be needed for Main St MPI
3406-3561	Municipal Landfill	47,426	10,000	13,889	43,536	-	-	43,536	Transfer Station facility, costs associated with PFAS	-	(10,000)	-100.0%	Delay further appropriations to FY28
3407-3566	PW Roads	(293,350)	800,000	749,913	(243,263)	293,350	(63,205)	113,293	Local Streets & Roads Major Maintenance	800,000	-	0.0%	Yr 2 of 3 yr @ \$800k ea
3408-3565	Emergency Road Fund	(4,550)	14,550	5,980	4,020	-	-	4,020	Unplanned road repairs	10,000	(4,550)	-31.3%	
3505-9999	Rail Trail Bridge	12	-	-	12	-	-	12		-	-	0.0%	Delay further appropriations to FY28
3506-9999	FFSWD Trail Corssing Cemetery Infr/Stone	906	-	-	906	-	-	906		-	-	0.0%	Delay further appropriations to FY28
3701-3561	Repair	2,459	5,000	5,000	2,459	-	-	2,459	Cemetery structures and stone repair	5,000	-	0.0%	

FY 2027 Proposed Expenditures

Account	Transfers to Cap Reserves	FY 2025 Activity				FY26 6-mo budget			FY 2027			NOTES	
		FY 2024 Ending Balance	FY 2025 Appropriations	FY2025 Expended as of 12/31/25	FY 2025 Remaining Balance	FY 2026 Appropriations	FY2026 Expended as of 3/1/26	Balance @ 3/1/2026	Description	Manager	Inc / (Dec)		% Change
Parks & Rec												Parks & Recreation	
3504-9999	Walton Mill Park P&R Vehicles and	(321,338)	-	(347,530)	26,191	-	-	26,191		-	-	0.0%	
3601-3555	Equip	6,607	5,000	5,401	6,206	-	-	6,206	Tractors, Mowers & Trucks	5,000	-	0.0%	
3602-3550	Hippach Lights	890	-	-	890	-	459	431	Sports Field Lighting	1,000	1,000	0.0%	
3604-3561	Playground P&R Land	3,150	5,000	6,044	2,107	-	-	2,107	Playground	5,000	-	0.0%	
3605-3550	Improvements	5,470	6,000	5,648	5,822	-	-	5,822	Park Improvements Savings for Computer	6,000	-	0.0%	
3606-3525	P&R Computer	1,500	500	-	2,000	-	-	2,000	Replacements	1,600	1,100	220.0%	Replace apple desktops with IBM laptops-network issues
3609-3550	Hippach Field	18,753	5,000	1,962	21,791	-	-	21,791	Buildings, Structures, Pool, Fields	5,000	-	0.0%	
3610-3510	P&R Office Equipment	-	500	-	500	-	(500)	1,000	Office equipment/Furniture replacements	500	-	0.0%	
Community Center												Community Center	
3603-3563	Community Center	85,368	25,000	8,541	101,827	-	-	101,827	Major Maintenance and improvements	25,000	-	0.0%	Finish out roof project
3608-3560	Recreation Equipment	-	1,000	1,830	(830)	-	-	(830)	Savings for Rec Equip Replacement	500	(500)	-50.0%	Save to replace sport table
TOTAL General Fund		573,408	1,571,300	1,025,674	1,119,034	300,850	(81,887)	1,501,771		1,413,400	(157,900)	-10.05%	

Updated 3/3/2026

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FY 2027 Proposed Expenditures

Road Schedule and Data

Classification	Notes	Length	Condition	Priority	Scope	Pre Estimated Cost	Actual Costs	Contractor	Year Redone	Completed
Davis Road		3900	9	10	Full Const.	\$ 104,384.00	\$ 87,881.00	Maine-ly	2024	completed
Weeks Mills Road		10243.2	9	9	Full Const.	\$ 288,772.00	\$ 233,055.95	Maine-ly	2024	completed
Bailey Hill Road		13780.8	10	10	Full Const.	\$ 466,333.00	\$ 384,122.48	Maine-ly	2024	completed
Porter Hill	FEMA PAVE WORK	1900		10+	Full Const.	\$ 51,940.00	\$51,940	Maine-ly	2024	completed
Morrison Hill	FEMA PAVE WORK	1059		10+	Full Const.	\$17,920.00	\$17,920	Pike Ind.	2024	
Oak St./ Town Farm	MPI	2900			Mill/fill Poly		\$126,410	Pike Ind.	2025	completed
Holley Road	Paved only 10,900 LF	19588.8	10	10	Full Const.	\$ 449,816.89	\$322,257	Pike Ind.	2025	completed
Main Street Engineering		4161				\$85,000			2025	
Main Street Phase 1		2245				\$750,000			2026	
Main Street Phase 2		1916		10	Full Const.	\$750,000			2027	
Stanwood Park Circle	Near Hammond	1425.6	8	9	Full Const.	\$ 32,736.00			2028	
Webster Road	Mostly Gravel	11035.2	8	9	Full Const.	\$ 253,400.89			2028	
Thomas McLellan Road	Off Bridge St.	580.8	10	8	Full Const.	\$ 13,336.89			2028	
Knowlton Corner Road	Part MDOT	18955.2	8	8	Maint/Shim	\$ 435,267.56			2028	
Maple Avenue		3590.4	8	8	Maint/Shim	\$ 82,446.22			2029	
Dump Road		2164.8	5	8	Maint/Shim	\$ 49,710.22			2029	
Welch Road	Off Fairbanks	422.4	9	7	Full Const.	\$ 9,699.56			2030	
Partridge Road		897.6	8	6	Maint/Shim	\$ 20,611.56			2030	
Skunk Hollow Road		1425.6	8	6	Full Const.	\$ 32,736.00			2030	
Broadway		792	3	6	Maint/Shim	\$ 18,186.67			2030	
Abbott Drive		686.4	7	5	Maint/Shim	\$ 15,761.78			2030	
Galilee Road		1784	7	5	Maint/Shim	\$ 40,965.93			2030	
Hovey Road		1900.8	7	5	Full Const.	\$ 43,648.00			2030	
Mason Road	Near Farm. Falls	6652.8	7	5	Full Const.	\$ 152,768.00			2031	
Meadow Lane		1425.6	7	8	Maint/Shim	\$ 32,736.00			2031	
Owen Mann Road **	Off Porter Hill, part gravel	13200	7	5	Full Const.	\$ 303,111.11			2031	

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FY 2027
Five Year Capital Plan

Department/Account	Fiscal Year	Request	Notes	Planned Expense	Expenditure	Balance	FY 2027
Administration							
3103-3525 Admin Computer	FY 2027	700	Annual set aside	1,500	Replace laptop	1,024	Both laptops over 5 yr old in July. Eliminated desktop computers so these are the primary workhorses for the manager and assistant. Server is already past ideal age. Will attempt to keep operational until July of 2028.
	FY 2028	4,000	Annual set aside	1,500	Replace laptop	3,524	
	FY 2029	4,000	Annual set aside	7,500	Replace Server	24	
	FY 2030	1,000	Annual set aside	-		1,024	
	FY 2031	1,000	Annual set aside	1,500	Replace laptop	524	
	5-year total			\$12,000	\$3,300	\$524	
3105-3540 Admin Cable Equipment	FY 2027	-		-		17,761	In reserve for future cabling or A/V upgrades. Used some funds to replace switches at Town Office in 2025. Additions not needed at this time.
	FY 2028	-		-		17,761	
	FY 2029	-		-		17,761	
	FY 2030	-		-		17,761	
	FY 2031	-		-		17,761	
	5-year total	\$0		\$0		\$17,761	
3107-9048 ADA Reserve	FY 2027	1,500	Annual set aside	-		19,872	Saving for eventual installation of elevator or lift in municipal building facility in order to comply with ADA requirements. At this rate we will be able to invest in July of 2035.
	FY 2028	1,500	Annual set aside	-		21,372	
	FY 2029	1,500	Annual set aside	-		22,872	
	FY 2030	1,500	Annual set aside	-		24,372	
	FY 2031	1,500	Annual set aside	-		25,872	
	5-year total	\$7,500		\$0		\$25,872	
3108-3010 Legal Reserve	FY 2027	5,000	Annual set aside	-		7,877	Rebuild reserve for lawsuits which was depleted in 2023. Had smaller lawsuit in 2025 for Ingall's School tax abatement.
	FY 2028	5,000	Annual set aside	-		12,877	
	FY 2029	5,000	Annual set aside	-		17,877	
	FY 2030	5,000	Annual set aside	-		22,877	
	FY 2031	5,000	Annual set aside	-		27,877	
	5-year total	\$35,700		\$0		\$27,877	

FY 2027
Five Year Capital Plan

Department/Account	Fiscal Year	Request	Notes	Planned Expense	Expenditure	Balance	FY 2027
3131-3510 Admin Office Equipment	FY 2027	-	Annual set aside	-			Reserve for replacement of furniture and equipment for TM, Assistant and BOS (not computers). Delay 2027 addition since there is not an immediate need for either office.
	FY 2028	500	Annual set aside	-		1,157	
	FY 2029	500	Annual set aside	-		1,657	
	FY 2030	500	Annual set aside	-		2,157	
	FY 2031	500	Annual set aside	-		2,657	
	5-year total	\$2,000		\$0		\$2,657	
TOTAL 5-YR ADMINISTRATION				\$12,000		\$74,692	
	#VALUE!	(4,700)	#VALUE!		#VALUE!		

FY 2027
Five Year Capital Plan

Department/Account	Fiscal Year	Request	Notes	Planned Expense	Expenditure	Balance	FY 2027
Assessor							
3120-3530 Revaluation Reserve	FY 2027	25,000	Annual set aside for 2035	-		69,837	Need to set aside funds for next revaluation in approximately 10 years. We need to keep on this schedule to ensure we have the funds to complete the next revaluation on time.
	FY 2028	35,000	Annual set aside for 2035	-		104,837	
	FY 2029	35,000	Annual set aside for 2035	-		139,837	
	FY 2030	35,000	Annual set aside for 2035	-		174,837	
	FY 2031	35,000	Annual set aside for 2035	-		209,837	
	5-year total		\$165,000		\$0		
3121-3510 Assessing Ofc Equip	FY 2027	-	Annual Set aside	-			Savings for future replacement of furniture 0 items (desks, chairs, filing, etc) and office equipment. Not computers.
	FY 2028	200	Annual Set aside	-		200	
	FY 2029	200	Annual Set aside	-		400	
	FY 2030	200	Annual Set aside	-		600	
	FY 2031	200	Annual Set aside	-		800	
	5-year total		\$800		\$0		
3122-3525 Assessing Computer	FY 2027	-	Annual Set aside	330	Docking Station		Laptop purchased in 2024. Instead of replacing 170 PC when due will purchase docking station and replace laptop only going forward.
	FY 2028	700	Annual Set aside			870	
	FY 2029	700	Annual Set aside	1,500	New laptop PC	70	
	FY 2030	500	Annual Set aside			570	
	FY 2031	500	Annual Set aside			1,070	
	5-year total		\$2,400		\$1,830		
TOTAL 5-YR ASSESSOR		\$168,200		\$1,830		\$211,707	

FY 2027
Five Year Capital Plan

Department/Account	Fiscal Year	Request	Notes	Planned Expense	Expenditure	Balance	FY 2027
Treasurer/Clerk							
3102-3510 Election Equipment	FY 2027	-		469			Machines are owned by the State of Maine and 0 loaned to municipalities, so this account is not needed any longer. Repurpose remaining funds 0 to other capital or special revenue account.
	FY 2028	-		-		0	
	FY 2029	-		-		0	
	FY 2030	-		-		0	
	FY 2031	-		-		0	
	5-year total	\$0		\$469		\$0	
3104-3525 Treasurer Computer	FY 2027	1,000	Annual set aside	2,000	Counter computer	670	The Treasurer/Clerk Group has five employees and all of the computers are aging. The treasurer's computer was new in 2023 and should be replaced in 2028. The clerk has the oldest computer, but cannot be upgraded until the state upgrades its voting system as it won't run on Windows 11. The front-counter computers are at varying ages but none are newer than five years.
	FY 2028	1,500	Annual set aside	1,500	Treasurer laptop	670	
	FY 2029	1,500	Annual set aside	1,500	Clerk laptop	670	
	FY 2030	2,000	Annual set aside	2,000	Counter computer	670	
	FY 2031	2,000	Annual set aside	2,000	Counter computer	670	
	5-year total	\$8,000		\$9,000		\$670	
3141-3510 Treasurer Office Equipment	FY 2027	500	Annual set aside	-		2,330	To replace laser printers at counter and Okidata. Also funds workstation upgrades/furniture replacements, filing cabinets, etc. Not computers.
	FY 2028	1,000	Annual set aside	-		3,330	
	FY 2029	1,000	Annual set aside	-		4,330	
	FY 2030	1,000	Annual set aside	-		5,330	
	FY 2031	1,000	Annual set aside	-		6,330	
	5-year total	\$4,500		\$0		\$6,330	
3142-3515 Clerk Records Preservation	FY 2027	-	Annual set aside	3,000	Restore 2 records books	0	Project to restore and preserve old vital records (birth, death, marriage certificates). These are permanent records, some of which pre-date the use of type. The documents are fragile and at risk of disintegration. We were unable to start this project in 2025 as planned so we can forgo adding funds this year.
	FY 2028	3,000	Annual set aside	3,000	Restore 2 records books	0	
	FY 2029	3,000	Annual set aside	3,000	Restore 2 records books	0	
	FY 2030	1,500	Annual set aside	1,500	Restore 1 records book	0	
	FY 2031	1,500	Annual set aside	1,500	Restore 1 records book	0	
	5-year total	\$9,000		\$12,000		\$0	
TOTAL 5-YR TREASURER/CLERK		\$21,500		\$21,469		\$6,999	

FY 2027
Five Year Capital Plan

Department/Account	Fiscal Year	Request	Notes	Planned Expense	Expenditure	Balance	FY 2027
Municipal Building							
3101-3563 Municipal Building	FY 2027	5,000		30,000	Fire Alarm system	5,594	Fire alarm system is a critical need with full time fire staff who sleep in the upstairs of the building. We also need to start saving for security cameras. Should consider increasing to cover structural needs as well.
	FY 2028	10,000		-		15,594	
	FY 2029	10,000		-		25,594	
	FY 2030	10,000		-		35,594	
	FY 2031	10,000		-		45,594	
	5-year total	\$45,000		\$30,000		\$45,594	
3111-3550 Land	FY 2027	-	Annual set aside	-		1,000	Start saving for eventual property purchases more should be added on an annual basis. No immediate plans so can forgo 2027 addition.
	FY 2028	1,000	Annual set aside	-		2,000	
	FY 2029	1,000	Annual set aside	-		3,000	
	FY 2030	1,000	Annual set aside	-		4,000	
	FY 2031	1,000	Annual set aside	-		5,000	
	5-year total	\$4,000		\$0		\$5,000	
3112-3560 Equipment	FY 2027	-	Annual set aside	-		5,500	To replace major equipment systems at end of life, including HVAC, boiler, generator, etc. Forgoing 2027 addition to save on mil rate.
	FY 2028	5,000	Annual set aside	-		10,500	
	FY 2029	5,000	Annual set aside	-		15,500	
	FY 2030	5,000	Annual set aside	-		20,500	
	FY 2031	5,000	Annual set aside	-		25,500	
	5-year total	\$20,000		\$0		\$25,500	
TOTAL 5-YR MUNICIPAL BUILDING		\$69,000		\$30,000		\$76,094	

FY 2027
Five Year Capital Plan

Department/Account	Fiscal Year	Request	Notes	Planned Expense	Expenditure	Balance	FY 2027
Code Enforcement							
3106-3510 CEO Equipment	FY 2027	-	Annual set aside	-		3,892	To replace plotter and other equipment. Also funds workstation upgrades/furniture replacements, filing cabinets, etc. Not computers. This group and Treasurer staff have the most needs but we will delay further additions to this fund for another year.
	FY 2028	1,000	Annual set aside	-		4,892	
	FY 2029	1,000	Annual set aside	-		5,892	
	FY 2030	1,000	Annual set aside	-		6,892	
	FY 2031	1,000	Annual set aside	-		7,892	
	5-year total	\$4,000		\$0		\$7,892	
3161-3525 CEO Computer	FY 2027	1,600	Annual set aside	3,600	Two lapdocks and docks	0	Plan on replacing PCs with laptop and docks for three personnel. CEO and Grants Planning assistant have outdated machines and are critical replacements.
	FY 2028	1,800	Annual set aside	1,800	One laptop and dock.	0	
	FY 2029	900	Annual set aside	-		900	
	FY 2030	900	Annual set aside	-		1,800	
	FY 2031	900	Annual set aside	-		2,700	
	5-year total	\$6,100		\$5,400		\$2,700	
TOTAL5-YR CODE/PLANNING		\$10,100		\$5,400		\$10,592	

FY 2027
Five Year Capital Plan

Department/Account	Fiscal Year	Request	Notes	Planned Expense	Expenditure	Balance	FY 2027
Police							
3201-3563 Police Facility	FY 2027	15,000	Annual set aside	20,000	Replace flooring	29,359	Set aside include Roof/Siding replacement NLT 2032
	FY 2028	20,800	Annual set aside			50,159	
	FY 2029	20,800	Annual set aside			70,959	
	FY 2030	20,800	Annual set aside			91,759	
	FY 2031	20,800	Annual set aside			112,559	
	5-year total		98,200		\$20,000		\$112,559
3202-3525 Police Computer & Equip	FY 2027	14,500	Annual set aside	12,000	Patrol Computer x 2	21,618	Patrol Computers approx \$6,000 each. New Server approx \$7500. Set aside for replacement desktops approx \$1,200 each as needed. Deficit will be resolved when the Byrne grant reimburses the 2025 purchase.
	FY 2028	14,500	Annual set aside	19,500	Patrol Computer x 2 and New Server	16,618	
	FY 2029	12,000	Annual set aside	12,000	Patrol Computer x 2	16,618	
	FY 2030	12,000	Annual set aside	12,000	Patrol Computer x 2	16,618	
	FY 2031	12,000	Annual set aside	12,000	Patrol Computer x 2	16,618	
	5-year total		\$65,000		\$67,500		\$16,618
3203-3555 Police Vehicles	FY 2027	105,000	Request 2 patrol vehicles	142,800	2 vehicles - Upfitted	1,258	Fleet of 14 vehicles with approximate lifespan of 7 years. Plan on replacing 2 vehicles per year. Each year estimates a 5% increase in price from previous. Use remaining carryover to fund 2027 purchase. FY 27 request low due to use of remaining funds from 2025.
	FY 2028	149,940	Request 2 patrol vehicles	149,940	2 vehicles - Upfitted	1,258	
	FY 2029	157,437	Request 2 patrol vehicles	157,437	2 vehicles - Upfitted	1,258	
	FY 2030	165,309	Request 2 patrol vehicles	165,309	2 vehicles - Upfitted	1,258	
	FY 2031	173,574	Request 2 patrol vehicles	173,574	2 vehicles - Upfitted	1,258	
	5-year total		\$751,260		\$789,060		\$1,258
3205-3546 Police K-9 Reserve	FY 2027	500	Annual set aside	-		1,750	Set aside funds for major medical expense for K-9 officer, plus replacement upon retirement of current K-9.
	FY 2028	1,250	Annual set aside	-		3,000	
	FY 2029	1,250	Annual set aside	-		4,250	
	FY 2030	1,250	Annual set aside	5,000	New K9	500	
	FY 2031	1,250	Annual set aside			1,750	
	5-year total		\$5,500		\$5,000		\$1,750

FY 2027
Five Year Capital Plan

Department/Account	Fiscal Year	Request	Notes	Planned Expense	Expenditure	Balance	FY 2027
3206-3550 Land Improvements	FY 2027	2,500	Annual set aside	5,000	Property cleanup/beautification		Annual set aside for external improvements, 0 including landscaping, fencing, etc.
	FY 2028	1,000	Annual set aside	-		1,000	
	FY 2029	1,000	Annual set aside	-		2,000	
	FY 2030	1,000	Annual set aside	-		3,000	
	FY 2031	1,000	Annual set aside	-		4,000	
	5-year total		\$6,500		\$5,000		\$4,000
3207-3505 Police Academy Reserve	FY 2027	-		-			BLETP Buyouts as needed in order to attract 62,938 and hire experienced officers. MCJA tuition.
	FY 2028	10,000	Annual set aside	-		72,938	
	FY 2029	10,000	Annual set aside	-		82,938	
	FY 2030	10,000	Annual set aside	-		92,938	
	FY 2031	10,000	Annual set aside			102,938	
	5-year total		\$40,000		\$0		\$102,938
TOTAL 5-YR POLICE DEPARTMENT		\$966,460		\$886,560		\$239,123	

FY 2027
Five Year Capital Plan

Department/Account	Fiscal Year	Request	Notes	Planned Expense	Expenditure	Balance	FY 2027
Fire							
3301-3563 Fire Dept. Facility	FY 2027	5,000	Annual set aside	-		11,522	Set aside funds for major repairs or upgrades to Farmington Falls Fire Station, and fire components at the 153 Farmington Falls Road location. Includes upgrading living space, appliances, lifts, hoists, overhead doors, storage space, etc. Does not include common areas of municipal building. Immediate need for bunk space upgrade
	FY 2028	5,000	Annual set aside	-		16,522	
	FY 2029	5,000	Annual set aside	-		21,522	
	FY 2030	5,000	Annual set aside	-		26,522	
	FY 2031	5,000	Annual set aside	-		31,522	
	5-year total	\$25,000		\$0		\$31,522	
3302-3560 Fire Dept Equipment	FY 2027	4,000		-		11,664	Set aside for replacement of SCBA, fire hose, extraction equipment, and other life saving needs.
	FY 2028	10,000		-		21,664	
	FY 2029	10,000		-		31,664	
	FY 2030	10,000		-		41,664	
	FY 2031	10,000		-		51,664	
	5-year total	\$44,000		\$0		\$51,664	
3303-3555 Fire Apparatus (trucks)	FY 2027	150,000		-		665,145	Set aside \$150,000 annually to replace fire trucks. Ordering ladder truck in 2026 with anticipated delivery date in 2030. Savings will only cover half of cost but will reduce the amount needed to borrow. Continue savings for next major replacement.
	FY 2028	150,000		-		815,145	
	FY 2029	150,000		-		965,145	
	FY 2030	150,000		1,100,000	New ladder truck delivered	15,145	
	FY 2031	150,000		-		165,145	
	5-year total	\$750,000		\$1,100,000		\$165,145	
3304-3525 Fire Department Computer	FY 2027	-		1,500	Assistant laptop	2,100	Assistant laptop is oldest and has highest demand on computing capacity. Replace in 2026. Chief will be next. Chief has desktop that will be passed down to duty crews replacing oldest unit there. Duty crews primarily need units with cloud-based program capability which is significantly less than desktop programs.
	FY 2028	750		1,500	Chief laptop	1,350	
	FY 2029	750		-		2,100	
	FY 2030	750		-		2,850	
	FY 2031	750		-		3,600	
	5-year total	\$3,000		\$3,000		\$3,600	

FY 2027
Five Year Capital Plan

Department/Account	Fiscal Year	Request	Notes	Planned Expense	Expenditure	Balance	FY 2027
3305-3510 Fire Dept Office Equipment	FY 2027	500		-		1,012	Set aside funds for future office furniture, filing cabinets, printers, etc. Not computers.
	FY 2028	500		-		1,512	
	FY 2029	500		-		2,012	
	FY 2030	500		-		2,512	
	FY 2031	500		-		3,012	
	5-year total	\$2,500		\$0		\$3,012	
TOTAL 5-YR FIRE DEPARTMENT		\$824,500		\$1,103,000		\$254,943	

FY 2027
Five Year Capital Plan

Department/Account	Fiscal Year	Request	Notes	Planned Expense	Expenditure	Balance	FY 2027
Public Works							
3401-3563 PW Facilities	FY 2027	10,000	Annual set aside	-		287,480	Salt shed needs to be replaced est. 2028.
	FY 2028	75,000	Annual set aside	-		362,480	
	FY 2029	75,000	Annual set aside	450,000	New Salt Shed	-12,520	
	FY 2030	50,000	Annual set aside			37,480	
	FY 2031	50,000	Annual set aside	-		87,480	
	5-year total	\$260,000		\$450,000		\$87,480	
3402-3525 PW Computer	FY 2027	1,500	Annual set aside	-		2,663	Set aside for computer and plotter replacements.
	FY 2028	750	Annual set aside	3,000	Used/demo plotter/printer	413	
	FY 2029	750	Annual set aside	1,500	Replace laptop	-337	
	FY 2030	750	Annual set aside	-		413	
	FY 2031	750	Annual set aside			1,163	
	5-year total	\$4,500		\$4,500		\$1,163	
3403-3560 Recycling Equipment	FY 2027	5,000	Annual set aside	-		10,000	Savings for replacement of loader and attachments. Potential compactor purchase in the future.
	FY 2028	5,000	Annual set aside	10,000	Purchase of Backhoe Brush Grapple Attachment	5,000	
	FY 2029	5,000	Annual set aside	-		10,000	
	FY 2030	5,000	Annual set aside	-		15,000	
	FY 2031	5,000	Annual set aside	-		20,000	
	5-year total	\$25,000		\$10,000		\$20,000	
3404-3560 PW Equipment	FY 2027	175,000	Annual set aside	-		173,515	Aging equipment. Two plow trucks, aged 22 and 12 need replacing within next two years. Grader replacement planned for 2029.
	FY 2028	250,000	Planned purchase	300,000	Replace 2003 Volvo Plow Truck	123,515	
	FY 2029	200,000	Planned purchase	300,000	Replace 2013 International Plow Truck	23,515	
	FY 2030	200,000	Planned purchase	190,000	Grader	33,515	
	FY 2031	200,000	Annual set aside			233,515	
	5-year total	\$1,025,000		\$790,000		\$233,515	

FY 2027
Five Year Capital Plan

Department/Account	Fiscal Year	Request	Notes	Planned Expense	Expenditure	Balance	FY 2027
3405-3570 Sidewalks	FY 2027	20,000	Annual Set aside	50,000	Main St. MPI	28,191	Main Street reconstruction is a two year project which will include a lot of sidewalk work from Center Bridge through downtown and will also include village improvement for sidewalks off Main Street.
	FY 2028	20,000	Annual Set aside	50,000	Main St. MPI	-1,809	
	FY 2029	20,000	Annual Set aside	-		18,191	
	FY 2030	20,000	Annual Set aside	-		38,191	
	FY 2031	20,000	Annual Set aside	-		58,191	
	5-year total		\$100,000		\$100,000		
3406-3561 Municipal Landfill	FY 2027	-		-		47,426	Plan to do parking lot in 2028. PFAS mitigation efforts not covered by DEP (10% of total cost) also come from this line item as the contamination stems from the old landfill.
	FY 2028	10,000	Annual Set aside	-		57,426	
	FY 2029	10,000	Annual Set aside	30,000	Parking lot reconstruction.	37,426	
	FY 2030	10,000	Annual Set aside	-		47,426	
	FY 2031	10,000	Annual Set aside	-		57,426	
	5-year total		\$40,000		\$30,000		
3407-3566 PW Roads (5-yr plan)	FY 2027	800,000	Annual Set aside	750,000	Main St. Phase 1	163,293	Goes hand in hand with 5-year roads plan. MPI projects total \$2.4 million over next three years. Spread allocation out evenly. After that will be on road maintenance schedule.
	FY 2028	800,000	Annual Set aside	1,095,400	Main St. Phase 2 plus rest of 5 yr road plan streets	-132,107	
	FY 2029	600,000	Annual Set aside	132,156	See Capital Road plan	335,737	
	FY 2030	500,000	Annual Set aside	181,609	See Capital Road plan	654,128	
	FY 2031	500,000	Annual Set aside	488,615	See Capital Road plan	665,513	
	5-year total		\$3,200,000		\$2,647,780		
3408-3565 Emergency Road Repairs	FY 2027	10,000	Annual Set aside	-		14,020	Set aside for unplanned emergency road repairs.
	FY 2028	10,000	Annual Set aside	-		24,020	
	FY 2029	10,000	Annual Set aside	-		34,020	
	FY 2030	10,000	Annual Set aside	-		44,020	
	FY 2031	10,000	Annual Set aside	-		54,020	
	5-year total		\$50,000		\$0		

FY 2027
Five Year Capital Plan

Department/Account	Fiscal Year	Request	Notes	Planned Expense	Expenditure	Balance	FY 2027
3505-9999 Rail Trail Bridge	FY 2027	-		12			Project is complete. Transfer remaining funds 0 to another project or special revenue
	FY 2028	-		-		0	
	FY 2029	-		-		0	
	FY 2030	-		-		0	
	FY 2031	-		-		0	
	5-year total	\$0		\$12		\$0	
3506-9999 FFSWD Trail Crossing	FY 2027	-		906			Project is complete. Transfer remaining funds 0 to another project or special revenue
	FY 2028	-		-		0	
	FY 2029	-		-		0	
	FY 2030	-		-		0	
	FY 2031	-		-		0	
	5-year total	\$0		\$906		\$0	
Cemetery Infrastructure 3701-3561 /Headstone Repairs	FY 2027	5,000	Annual set aside	5,000	Contracted Services for gravestone repairs	2,459	Per Board of Selectmen in 2023, want \$5,000 per year going to headstone repair. This account would also cover structural repairs like the vault or fencing.
	FY 2028	5,000	Annual set aside	5,000	Contracted Services for gravestone repairs	2,459	
	FY 2029	5,000	Annual set aside	5,000	Contracted Services for gravestone repairs	2,459	
	FY 2030	5,000	Annual set aside	5,000	Contracted Services for gravestone repairs	2,459	
	FY 2031	5,000	Annual set aside	5,000	Contracted Services for gravestone repairs	2,459	
	5-year total	\$25,000		\$25,000		\$2,459	
TOTAL 5-YR PUBLIC WORKS		\$4,729,500		\$4,058,198		\$1,179,767	

FY 2027
Five Year Capital Plan

Department/Account	Fiscal Year	Request	Notes	Planned Expense	Expenditure	Balance	FY 2027
Parks & Recreation							
3504-9999 Walton Mill Park	FY 2027	-		20,000	Landscaping	6,191	Still need to replant dead vegetation. Approximately \$2000.
	FY 2028	-		-		6,191	
	FY 2029	-		-		6,191	
	FY 2030	-		-		6,191	
	FY 2031	-		-		6,191	
	5-year total		\$0		\$20,000		\$6,191
3601-3555 P&R Vehicles & Equipment	FY 2027	5,000	Annual Set aside			11,206	Annual savings for replacement of trucks, mowers, line striping equipment, etc.
	FY 2028	5,000	Annual Set aside			16,206	
	FY 2029	5,000	Annual Set aside			21,206	
	FY 2030	5,000	Annual Set aside			26,206	
	FY 2031	5,000	Annual Set aside			31,206	
	5-year total		\$25,000		\$0		\$31,206
3602-3550 Hippach Lights	FY 2027	1,000	Annual Set aside	-		1,431	Lighting at Hippach Field was replaced in 2023, and damaged in December 2023 flood. Fixed by FEMA. Need to be saving for the next time the lights need to be upgraded or replaced.
	FY 2028	1,000	Annual Set aside	-		2,431	
	FY 2029	1,000	Annual Set aside	-		3,431	
	FY 2030	1,000	Annual Set aside	-		4,431	
	FY 2031	1,000	Annual Set aside	-		5,431	
	5-year total		\$5,000		\$0		\$5,431
3603-3563 Community Center	FY 2027	25,000	Annual Set aside	-		126,827	Additional monies to close out Roof project. Need to continue annual savings for future major maintenance.
	FY 2028	10,000	Annual Set aside	-		136,827	
	FY 2029	10,000	Annual Set aside	-		146,827	
	FY 2030	10,000	Annual Set aside	-		156,827	
	FY 2031	10,000	Annual Set aside	-		166,827	
	5-year total		\$65,000		\$0		\$166,827

FY 2027
Five Year Capital Plan

Department/Account	Fiscal Year	Request	Notes	Planned Expense	Expenditure	Balance	FY 2027
3604-3561 Playground	FY 2027	5,000	Annual Set aside	-		7,107	Playground equipment is 20+ years old. A new playground costs between \$30,000 and \$60,000 depending on features.
	FY 2028	5,000	Annual Set aside	-		12,107	
	FY 2029	5,000	Annual Set aside	-		17,107	
	FY 2030	5,000	Annual Set aside	-		22,107	
	FY 2031	5,000	Annual Set aside	-		27,107	
	5-year total		\$25,000		\$0		
3605-3550 P&R Park Land Improvements	FY 2027	6,000	Annual Set aside	5,000	Fertilizer and Reseeding	6,822	\$6,000 per year set aside for turf improvement, landscaping, etc.
	FY 2028	6,000	Annual Set aside	-		12,822	
	FY 2029	6,000	Annual Set aside	-		18,822	
	FY 2030	6,000	Annual Set aside	-		24,822	
	FY 2031	6,000	Annual Set aside	-		30,822	
	5-year total		\$30,000		\$5,000		
3606-3525 Parks Computer	FY 2027	1,600	Annual Set aside	3,600	Replace 2 apple computers w/laptops and docks	0	Director and Assistant computers are Apples 0 and are over five years old. The fact that they operate on the Apple operating system is causing significant functional issues in working with other departments and the administrative areas, and these systems are not able to open or edit files shared through Office 365 which is our primary platform.
	FY 2028	800	Annual Set aside	-		800	
	FY 2029	800	Annual Set aside	-		1,600	
	FY 2030	800	Annual Set aside	-		2,400	
	FY 2031	800	Annual Set aside	-		3,200	
	5-year total		\$4,800		\$3,600		
3609-3550 Hippach Field	FY 2027	5,000	Annual Set aside	5,000	MPI Match for fence replacement	21,791	The Main Street MPI project in 2026 and 2027 includes the Hippach Fence replacement. Most will be funded through the MPI itself and public works road funds.
	FY 2028	5,000	Annual Set aside	5,000	MPI Match for fence replacement	21,791	
	FY 2029	5,000	Annual Set aside	-		26,791	
	FY 2030	5,000	Annual Set aside	-		31,791	
	FY 2031	5,000	Annual Set aside	-		36,791	
	5-year total		\$25,000		\$10,000		

FY 2027
Five Year Capital Plan

Department/Account	Fiscal Year	Request	Notes	Planned Expense	Expenditure	Balance	FY 2027
3610-3510 Parks Office Equipment	FY 2027	500	Annual Set aside	-		1,500	Savings for replacement of furniture, filing cabinets, etc.
	FY 2028	500	Annual Set aside	-		2,000	
	FY 2029	500	Annual Set aside	-		2,500	
	FY 2030	500	Annual Set aside	-		3,000	
	FY 2031	500	Annual Set aside			3,500	
	5-year total	\$2,500		\$0		\$3,500	
3608-3560 Recreation Equipment	FY 2027	500	Annual Set aside	-		500	Need to set aside funds to replace recreation equipment as it reaches end of life. The ping pong table was replaced in 2025. Other items that will need replacement are athletic equipment used at the community center (basketballs, etc), floor mats for gymnastics, air hockey table, etc.
	FY 2028	1,000	Annual Set aside	-		1,500	
	FY 2029	1,000	Annual Set aside	-		2,500	
	FY 2030	1,000	Annual Set aside	-		3,500	
	FY 2031	1,000	Annual Set aside			4,500	
	5-year total	\$4,500		\$0		\$4,500	
TOTAL 5-YR PARKS & RECREATION		\$186,800		\$38,600		\$315,576	

FY 2027
Five Year Capital Plan

Department/Account	Fiscal Year	Request	Notes	Planned Expense	Expenditure	Balance	FY 2027
TOTAL 5-YEAR CAPITAL PLAN APPROPRIATIONS AND PLANNED EXPENDITURES - GENERAL FUND							
General Fund Capital Plan	2025	1,413,400	Annual set aside	1,061,717		1,856,973	Expect to borrow funds for: Ladder Truck Salt Shed Community Center Roof
	2026	1,644,990	Annual set aside	1,647,140		1,854,823	
	2027	1,399,087	Annual set aside	1,101,593		2,152,317	
	2028	1,277,759	Annual set aside	1,662,418		1,767,658	
	2029	1,286,024	Annual set aside	684,189		2,369,493	
5-year total		\$7,021,260		\$6,157,057		\$2,369,493	

Updated 3/3/2026

Town of Farmington FY 2027 Budget



Revenue

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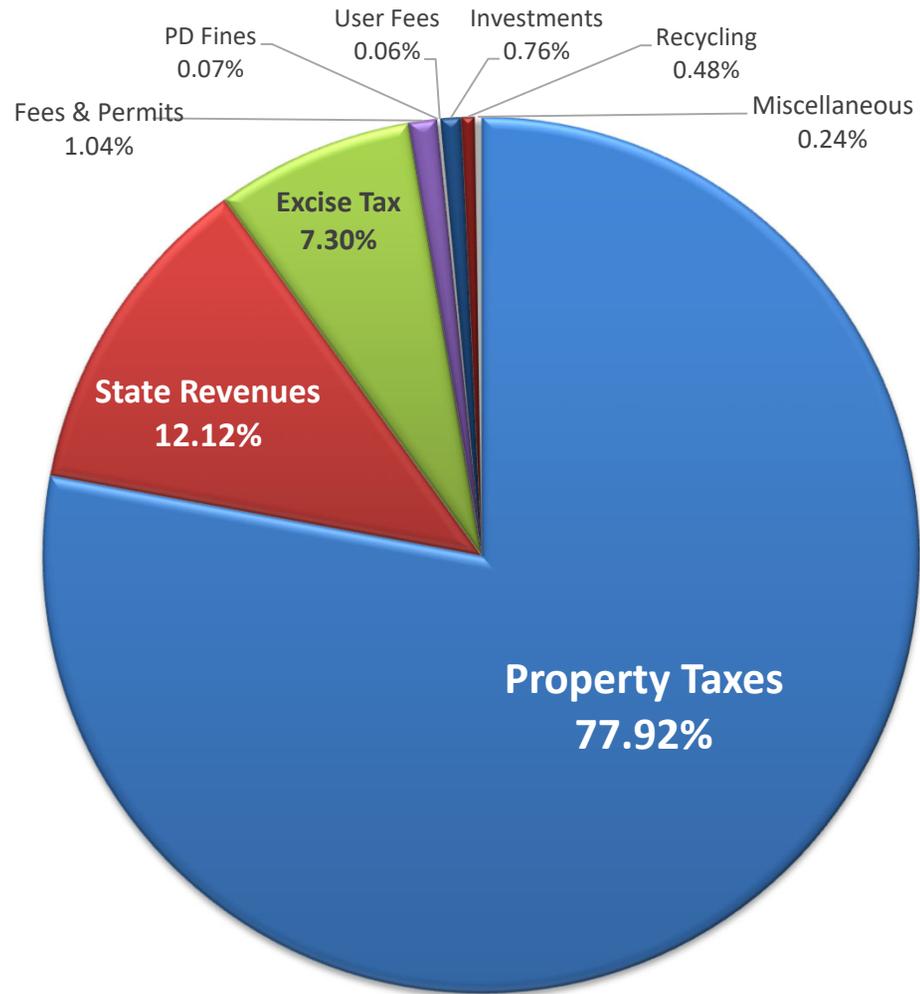
FY 2026 Projected Revenues

Account Summary	FY 2024 Actuals	FY 2025 Budget	FY 2026 6-Month Budget	Manager Proposed FY2027	Inc / (Dec)	% Change	Select Board	Budget Committee*
General Gov't Est Revenue	15,675,792	16,319,756	6,961,647	16,348,544	28,788	0.18%	-	N/A
Public Safety Est Revenue	23,974	20,200	6,200	16,200	(4,000)	-19.80%	-	N/A
Public Works Est Revenue	135,708	122,350	63,723	129,950	7,600.00	6.21%	-	N/A
Parks & Rec Est Revenue	57,256	46,100	3,000	7,100	(39,000)	-84.60%	-	N/A
TOTALS	15,892,730	16,508,406	7,034,570	16,501,794	(6,612)	-0.04%	-	N/A
								*Does not vote
	FY 2024	FY 2025	FY 2026	FY2027 Manager	Manager Difference	Manager % Change	FY2027 Select Board	FY2027 Budget Committee
Minus Property Tax	3,801,327	3,555,250	1,578,873	3,643,100	87,850	2.5%	-	N/A
TOTAL LOCAL (w/ taxes)	15,892,730	16,508,406	7,034,570	16,501,794	(6,612)	0.0%	-	N/A

Dated: 3/3/2026

FY 2026 Projected Revenues

2027 Revenue Projection



■ Property Taxes ■ State Revenues ■ Excise Tax ■ Fees & Permits ■ PD Fines ■ User Fees ■ Investments ■ Recycling ■ Miscellaneous

FY 2027 Projected Revenues

Acct #	General Gov't Est Revenue	FY 2024	FY 2025		FY 2026			FY 2027			NOTES		
		Actuals	Budget	YTD R'cd @ 12/31/25	YTD %	6-Month Budget	YTD R'cd @ 3/1/2026	YTD %	Description	Manager		Inc / (Dec)	% Change
4110	Administration											Admin	
4110-1110	Property Taxes Personal Property	11,377,756	12,323,288	10,500,251	85.2%	5,305,000	0	0.0%	Tax Commitment	10,868,281	(1,455,007)	-11.81%	2025 Tax Commitment
4110-1111	Taxes	369,398		368,031	100.0%	195,230	0	0.0%	Tax Commitment	1,300,000	1,300,000	0.00%	2025 Tax Commitment
4110-1113	Abatements	-9,738	0	-16,911	100.0%	0	0	0.0%	Tax Abatements		-	0.00%	Move to expenditure acct in 2025
4110-1114	Supplements	10,953	0	13,773	100.0%	0	0	0.0%	Supplemental Tax Bills		-	0.00%	Not Budgeted
4110-1115	Interest - Taxes	43,402	35,000	39,045	111.6%	18,000	11,481	63.8%	Interest on late tax pmts	35,000	-	0.00%	Current interest rate max 7%
4110-1116	Lien Costs & Fees	12,155	12,000	12,080	100.7%	3,300	1,278	38.7%	Lien fees	12,000	-	0.00%	Averaging \$550/month
4110-1120	State Revenue Sharing	1,723,593	1,700,000	1,653,824	97.3%	700,000	306,469	43.8%		1,700,000	-	0.00%	State projection \$1,771,783.61
4110-1122	Welfare Reimb	20,822	24,500	9,294	37.9%	7,000	474	6.8%	General Assistance reimb from State	17,500	(7,000)	-28.57%	70% of GA Budget
4110-1123	Snowmobile Reimb	14,240	12,700	12,077	95.1%	12,000	0	0.0%	Snowmobile Registrations	12,000	(700)	-5.51%	Same as snow clubs payments
4110-1125	Tree Growth Reimb	37,362	35,000	36,738	105.0%	0	0	0.0%	Reimb for exemptions for property in tree growth	37,000	2,000	5.71%	2025 Tax Commitment
4110-1126	Veteran's Reimb	4,877	6,000	4,087	68.1%	0	0	0.0%	Reimb for veteran's exemptions	4,000	(2,000)	-33.33%	2025 Tax Commitment
4110-1127	Local Rd Assist (LRAP)	191,204	191,000	230,180	120.5%	0	0	0.0%	MDOT Local Road Assist	230,000	39,000	20.42%	Similar to 2025 per MDOT
4110-1128	Homestead Reimb	344,117	438,751	441,733	100.7%	0	0	0.0%	Reimb for Homestead exemptions	441,733	2,982	0.68%	2025 Tax Commitment computation
4110-1131	BETE Reimb	132	191,117	248,680	130.1%	-44,533	0	0.0%	Reimb for BETE exemptions	248,680	57,563	30.12%	2025 Tax Commitment computation
4110-1132	Stabilization	109,746				0			LD290 Stabilization reimbursement	0	-	0.00%	LD290 Repealed in 2023
4110-1151	Miscellaneous	25,950	1,000	3,159	315.9%	2,100	2,295	109.3%	Revenues that cannot be allocated anywhere else	2,200	1,200	120.00%	Farmington Farm Union Dividend in Feb.
4110-1160	Admin Fees	0	500	1,143	228.6%	0	643	100.0%	Copies/Fax/Postage/NSF/Notary	750	250	50.00%	Minimal source of revenue
4110-1164	Interest - Investments	113,475	100,000	125,205	125.2%	60,000	0	0.0%	Interest on bank accounts	125,000	25,000	25.00%	New banking agreement, interest may drop in 2026
4110-1170	Admin - Sales	0	0	262	100.0%	0	174	100.0%	Sale of town property		-	0.00%	Rare occurrence

FY 2027 Projected Revenues

Acct #	General Gov't Est Revenue	FY 2024		FY 2025			FY 2026			FY 2027				NOTES
		Actuals	Budget	YTD R'cd @ 12/31/25	YTD %	6-Month Budget	YTD R'cd @ 3/1/2026	YTD %	Description	Manager	Inc / (Dec)	% Change		
4120	Assessor												Assessor	
4120-1160	Assessor Fees	56	100	0	0.0%	50	0	0.0%	Tax maps, tax cards, etc	100	-	0.00%	Failed to charge for these items in 2025	
4130	Treasurer/Clerk												Treasurer/Clerk	
4130-1110	Excise Tax	1,192,767	1,150,000	1,336,611	116.2%	650,000	161,881	24.9%	Automobile excise tax	1,200,000	50,000	4.35%	4 yr historical data	
4130-1115	IFW Excise	5,018	4,500	4,255	94.5%	3,300	6	0.2%	Boat/ATV excise tax	4,500	-	0.00%	4 yr historical data	
4130-1120	Licenses	832	800	500	62.5%	300	40	13.3%	Liquor, Victualers, Taxi Licenses	500	(300)	-37.50%	4 yr historical data	
4130-1125	Clerk Fees	19,017	19,000	22,938	120.7%	11,000	3,211	29.2%	Vital Records, Weddings, DBAs, etc	21,000	2,000	10.53%	4 yr historical data	
4130-1127	Dog Fees	1,528	2,000	1,668	83.4%	1,100	286	26.0%	Dog Licenses	1,700	(300)	-15.00%	4 yr historical data	
4130-1130	MV Fees	30,724	31,000	31,200	100.6%	15,500	2,455	15.8%	Agent fees for veh. Reg. Hunting/Fishing Licenses,	31,000	-	0.00%	4 yr historical data	
4130-1135	INF Fees	1,485	1,500	2,537	169.2%	1,300	470	36.2%	Boat/ATV/Snow Agent fee	2,100	600	40.00%	4 yr historical data	
4170	Code Enforcement												Code Enforcement	
4170-1160	CEO Fees	34,920	40,000.00	46,660	116.6%	20,000	4,190	21.0%	Permits	45,000	5,000	12.50%	4 yr historical data	
4170-1165	CEO Licenses	-	-	2,205	100.0%	1,000	435	43.5%		8,500	8,500	0.00%	LPI fees. All being retained starting 2026	
8001	General Assistance												Assessor	
8001-1151	GA Supplement	0	0	3,502	0.0%	0	53	100.0%	One time payment from state	0	-	100.00%	Not a regular source of income	
TOTAL		15,675,792	16,319,756	15,134,725	92.7%	6,961,647	495,839	7.1%		16,348,544	28,788	0.18%	2025 has use of UDFB	
Less Taxes		\$3,584,389	\$3,366,600	\$3,576,031	106.2%	\$1,505,950	\$495,839	32.9%		\$3,489,850	\$123,250	3.66%	2025 has use of UDFB	

Updated 3/3/2026

FY2027
Projected Revenues

Acct #	Public Safety Est Revenue	FY 2024	FY 2025			FY 2026			FY 2027			NOTES	
		Actuals	Budget	YTD R'cd @ 12/30/25	YTD %	6-Month Budget	YTD R'cd @ 3/1/2026	YTD %	Description	Manager	Inc / (Dec)		% Change
4220	Police											Police	
4220-1151	Misc Revenue	1,165	1,000	157	15.7%	100	0	0.0%	Charges for services	1,000	0	0.00%	Based on 4-yr historical data
4220-1160	Fees	3,038	6,000	2,070	34.5%	1,000	340	34.0%	Security services, reports, miscellaneous fees	3,000	-3,000	-50.00%	Based on 4-yr historical data
4220-1175	Fines	19,551	13,000	11,300	86.9%	5,000	2,240	44.8%	Parking Tickets, etc	12,000	-1,000	-7.69%	Based on 4-yr historical data
4230	Fire											Fire	
4230-1160	Fees	220	200	2,480	100.0%	100	0	0.0%	Misc. Fire Dept Fees (reports, etc)	200	0	0.00%	Based on 4-yr historical data
TOTAL		23,974	20,200	16,007	79.2%	6,200	2,580	41.6%		16,200	(4,000)	-19.80%	

Acct #	Public Works Est Revenue	Actuals	Budget	YTD R'cd @ 12/30/25	YTD %	6-Month Budget	YTD R'cd @ 3/1/2026	YTD %	Description	Manager	Inc / (Dec)	% Change	NOTES
4310-1151	Misc Revenue	0	0	9,437	100.0%	2,000	0	0.0%	Auction proceeds, etc	0	0	0.00%	Not a regular source of income
4310-1160	PW Fees	100	400	0	0.0%	200	0	0.0%	Hauler licenses	400	0	0.00%	2 licenses @ \$200 ea
4320	Recycling												Recycling
4320-1160	Impact Fees	9,482	9,950	10,054	101.0%	4,998	5,878	117.6%	Recycling impact fees-Other Town Contracts	10,050	100	1.01%	Based on 4-yr historical data
4320-1165	Bulky Waste	62,001	50,000	74,250	148.5%	32,000	5,035	15.7%	User fees for disposal at transfer station	60,000	10,000	20.00%	Based on 4-yr historical data
4320-1166	Recycling Revenue	22,806	23,000	19,969	86.8%	10,000	1,442	14.4%	Sale of recyclables (Grimmell Industries)	20,000	-3,000	-13.04%	Steady downward trend with markets
4365	Cemetery												Cemetery
4365-1125	Sale of Lots	4,250	2,000	7,025	351.3%	1,525	0	0.0%	Sale of cemetery plots	2,500	500	25.00%	Based on 4-yr historical data
4365-1151	Miscellaneous	70	0	0	0.0%	0	0	0.0%		0	0	0.00%	Based on 4-yr historical data
4365-1155	Perpetual Care	37,000	37,000	37,000	100.0%	13,000	0	0.0%	For ongoing care of graves	37,000	0	0.00%	From Cemetery Assoc Endowment
TOTAL		135,708	122,350	157,736	128.9%	63,723	12,354	19.4%		129,950	7,600	6.21%	

FY2027 Projected Revenues

Acct #	Parks & Rec Est Revenue	FY 2024	FY 2025			FY 2026			FY 2027			Notes	
		Actuals	Budget	YTD R'cd @ 12/30/25	YTD %	6-Month Budget	YTD R'cd @ 3/1/2026	YTD %	Description	Manager	Inc / (Dec)		% Change
4510	Parks & Rec											Parks & Rec	
4510-1151	Miscellaneous Revenue	127	100	500	500.4%	0	0	0.0%	Miscellaneous receipts	100	0	0.00%	Based on 4-yr historical data
4510-1160	Program Fees	48,060	39,000	44,197	113.3%	0	0	0.0%	Moved to Rec Programs	0	-39,000	-100%	Moved to Rec Programs
4510-1162	Rental Fees	9,069	7,000	3,365	48.1%	3,000	0	0.0%	Fees for rental of Town facilities	7,000	0	0.00%	Based on 4-yr historical data
TOTAL		57,256	46,100	48,062	104.3%	3,000	0	0.0%		7,100	(39,000)	-84.60%	

Updated 3/3/2026

Town of Farmington FY 2027 Budget



Revolving Funds

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FY 2026 Special Revenue Fund Balances

Account	Special Revenue Funds	FY 2024		FY 2025			FY26 6-mo budget			Description	Manager	NOTES
		FY 2024 Actuals	FY 2024 Ending Balance	FY 2025 Appropriations	FY 2025 Activity @ 12/31/25	FY 2025 Remaining Balance	FY 2026 Appropriations	FY 2026 Activity	Balance @ 3/1/2026			
Administration												
7102-9999	Cable Franchise	0	(20,460)	-	-	(20,460)	-	-	(20,460)	MBTV - fund by cable franchise fees		Revenues to MBTV
7105-9999	Regional Radio Assessment	0	4,632	-	-	4,632	-	-	4,632			
7106-9999	Conservation Commission	379	8,647	-	-	8,647	-	-	8,647	Special revenue supporting Conservation Comm work		
7107-9999	Community Resolution	0	977	-	-	977	-	-	977			
7108-9999	Transportation Advisory	0	288	-	-	288	-	-	288	Special revenue supporting Transportation Comm work		
7110-9999	Wellness Works	22	845	-	12	833	-	-	833	Wellness works grant through MMEHT		GRANT - no BOS approp
7112-9999	Composting	610	7,592	-	(3,772)	11,364	-	733	10,631	Tom Eastler compost - compost sale rev funds exp		
7114-9999	CDBG-CES	0	-	-	(0)	0	-	-	0	Avesta Edgewood CDBG Block Grant		
7115-9999	CDBG-Avesta	-113	-	-	-	-	-	-	0	Avesta Edgewood CDBG Block Grant		CLOSED
7118-9999	ARPA	-15,350	686,313	-	686,313	-	-	-	0	American Rescue Plan Act		CLOSED
7119-9999	CDBG-Riverside	1	2	-	-	2	-	-	2	Riverside Greenhouse CDBG Block Grant		CLOSED
7120-9999	Flying Flags	0	(1,240)	-	-	(1,240)	-	-	(1,240)	Flying Flags Donations		
7122-9999	Safety Grant	0	-	-	-	-	-	-	0	Ed McDonald Safety Grant - MMA		GRANT - no BOS approp Equal receipts and debits
7123-9999	Elections Grant	10,297	10,297	-	10,264	33	-	-	33	CTCL Election Infrastructure Grant		CLOSED
7124-9999	Center Meeting House Grant	-4,315	(4,315)	-	(4,315)	-	-	-	0	For repairs to Center Mtg House Cemetery and grounds		
Police												
7201-9999	PD Drug	1,550	31,170	-	(13,685)	44,855	-	(4,019)	48,874	Drug eradication grant		
7205-9999	Byrne Grant	377	520	-	11,949	(11,429)	-	(6,793)	(4,636)	DOJ Byrne Grant		Waiting for reimbursement
7206-9999	Animal Control	0	4,380	-	224	4,156	-	216	3,940	Dog fees - should be GF revenues		
7207-9999	RCRP Opioid	0	11,511	-	-	11,511	-	-	11,511	Opioid settlement funds		GRANT - no BOS approp
7208-9999	PD K-9 Donations	0	1,144	-	(2,000)	3,144	-	-	3,144	K-9 donations		
7209-6000	COVID Emergency Aid	0	579	-	-	579	-	-	579	Emergency Aid Grant - closed		CLOSED

FY 2026 Special Revenue Fund Balances

Account	Special Revenue Funds	FY 2024		FY 2025			FY26 6-mo budget			Description	Manager	NOTES
		FY 2024 Actuals	FY 2024 Ending Balance	FY 2025 Appropriations	FY 2025 Activity @ 12/31/25	FY 2025 Remaining Balance	FY 2026 Appropriations	FY 2026 Activity	Balance @ 3/1/2026			
Fire												
7301-9999	Firefighter Grants	0	1,313	-	(2,807)	4,120	-	-	4,120	Assistant to firefighters grant		GRANT - no BOS approp
7304-9999	FD Industry Contract	19,540	19,540	-	(15,104)	34,644	-	(6,539)	41,182	Payments from Industry, funds stipends and other FD needs		
7305-9999	Volunteer FF Grant	0	-	-	-	-	-	-	0			GRANT - no BOS approp
Public Works												
7402-9999	Church Street	0	321	-	-	321	-	-	321	Closed		CLOSED
7499-6000	PW Misc Grants	25,000	25,000	-	-	25,000	-	-	25,000	Dominos grant for snowplowing		GRANT - no BOS approp
Parks & Rec												
7603-9999	Comm Ctr Roof Bond	0	-	800,000	728,117	71,883	-	48,818	23,065	Tree planting fund		
7604-9999	Tree Fund	0	2,221	-	3,054	(833)	-	-	2,221	Tree planting fund		
7605-9999	Dragon's Nest Donations	48,046	48,746	-	-	48,746	-	-	48,746	Donations for Dragon's Nest		
7606-9999	Philbrick Park Donations	5,000	5,000	-	1,081	3,919	-	-	3,919	Donations for Philbrick Park upkeep and improvement		
7620-9999	Hippach Fence	623	4,823	-	(819)	5,642	-	-	5,642	Fees for ads on Hippach Park sports fence.		
7621-9999	Parks & Rec Donations	40	440	-	-	440	-	-	440	Misc Parks & Rec Donations		
7622-9999	David Robbins Scholarship	0	1,380	-	513	867	-	-	868			
7623-1055	Rec Programs	0	-	-	-	-	-	6,342	(6,342)	NEW-Costs, fees and revenue to run paid rec programs		No revenues yet
7623-xxxx	Concessions	0	-	-	-	-	-	-	0	NEW-Costs, fees and revenue to run Hippach concessions	1,500	
FEMA												
9301-9999	FEMA	284,351	(60,864)	-	40,727	(101,591)	-	-	(101,591)	FEMA event expense and refunds from Fed.		
Sewer												
5701-9999	Misc Sewer Grants	0	-	-	(19)	19	-	-	19			GRANT - no BOS approp
5702-9999	CAP ME-RLF	0	-	-	-	-	-	-	0			GRANT - no BOS approp
	TOTAL Sewer Fund	0	0	-	(19)	19	-	-	19		-	
	TOTAL General Fund	376,058	790,801	800,000	1,439,752	151,049	-	38,759	115,344		1,500	

Updated: 3/3/2026

FY 2027 TIF Balances

		FY 2024			FY26 6-mo budget			FY 2027				
Account	TIF Fund	FY 2024 Ending Balance	FY 2025 Activity	FY 2025 Remaining Balance	FY 2026 Appropriations	FY 2026 Activity	Balance @ 3/1/2026	Description	Manager	Select Board	Final Adopted	NOTES
9801-9999	Franklin TIF	73,762	9,424	64,339	-	9,939	54,399.63	TIF is expired. No additional receipts	-			Use balance for AVCOG fees
9802-9999	Downtown TIF	129,954	18,087	111,867	-	-	111,867.45	BOS Determines Appropriation				Appropriation set by BOS
9803-9999	Woodland TIF	(30,301)	-	(30,301)	-	-	(30,301.40)	100% returned to Woodlands				
	TOTAL	173,415	27,511	145,904	-	9,939	135,966		-	-	0.00	

Upated: 3/3/2026

Town of Farmington FY 2027 Budget



Non-Union Wage Scales

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

FY2025

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
FY2025**

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
FY2025**

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