



Operating Budget Book FY 2026-2027

February 4, 2026

To: Select Board, Budget Committee, and the Community

From: Andrew Dorr, Town Manager

Fiscal Year 2026-2027 Budget Message

Welcome to the heart of budget season. The FY 27 budget process is shaping up to continue to build on the work and momentum of the previous fiscal year while also balancing the concerns raised by the Budget Committee and community members about affordability. Following the adoption of the town's comprehensive plan in December of 2024, the Select Board has endeavored to draft a [3-year strategic plan](#) that will operationalize some of the visions of that comprehensive plan. This budget proposal balances forward progress in supporting these initiatives and seeks to continue moving toward funding future capital needs while also limiting the need to borrow money and incurring additional costs.

Overall, the budget presented to you represents an increase of 5.83% or \$266,340. Just over half of the increase is attributed to funding the operating costs whereas 46% supports an increase in the capital reserve funding. Revenue forecasts include a 4.2% increase in non-property tax revenue and an estimated 0.86% increase in state reimbursements (subject to increase or decrease) for a total of \$42,200+ in revenue. Property tax collections would then raise the remaining \$224,150, an increase of 7.24% resulting in a tax increase of \$52.83 per \$100,000 of assessed value.

This budget presented to you reinforces the commitment to move the board's goals forward and support the staff to manage the outcomes. Please follow along through the rest of this message to learn more about what this budget represents and will support.

Budget Process:

- Nov - Select Board and Budget Committee meet to discuss upcoming budget process.
- Dec/Jan - Department Heads present their budget requests to the Town Manager. The Town Manager, Treasurer, and other staff review and create the budget book.
- February/March/April - The Select Board and Budget Committee review the proposed budget at a series of public meetings and make recommendations for the Annual Town Meeting warrant.
- June - Annual Town Meeting
Review a detailed [calendar](#) of the budget on the Town website.

Budget Goals:

- Invest in and support the Select Board's Strategic Plan.
- Deliver state/local mandated services in an efficient and cost effective manner.
- Support and retain staff by providing competitive wages, relevant benefits, up-to-date equipment and software, and continued learning opportunities.

- Forecast future needs and incorporate funding levels to minimize large variabilities in future budgets.

FY 27 Budget Highlights:

The municipal budget has primarily two funds, the General Fund and the Capital Fund, which are presented in Table 1, below. While there are other funds (Shellfish, Cemetery Trust, TIF, etc.), the General Fund (think operating budget) and the Capital Fund are where the appropriations at annual Town Meeting are considered. The \$266,340 proposed increase is attributed to:

- \$136,725 increase in General Government
- \$70,725 increase in Police Department
- \$10,057 increase in Public Safety
- \$29,625 increase in Public Works
- -\$10,840 decrease in Debt Service
- -\$94,952 decrease in Community Betterment

**More details about the changes can be found later on in this message.*

Table 1: Summary of Expenditures and Town Manager’s FY 27 Budget Proposal

FISCAL YEAR 2027 PROPOSED MUNICIPAL EXPENSES							
	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal
General Government	\$807,605	\$925,772	\$1,045,126	\$1,190,640	\$585,069	\$1,321,908	\$1,327,365
Police Department	\$669,107	\$730,187	\$791,973	\$907,000	\$402,298	\$994,600	\$977,725
Public Safety	\$449,915	\$407,186	\$424,192	\$534,303	\$282,821	\$544,358	\$544,360
Public Works	\$510,175	\$599,324	\$788,922	\$882,070	\$372,931	\$926,345	\$911,695
Debt Service	\$201,975	\$201,975	\$201,975	\$201,975	\$201,984	\$191,135	\$191,135
Community Betterment	\$82,091	\$89,403	\$75,165	\$97,952	\$95,452	\$3,000	\$3,000
Capital Budget Request	\$424,100	\$515,000	\$630,000	\$751,000	\$751,000	\$1,061,000	\$876,000
Total Municipal Expenditures	\$3,144,968	\$3,468,849	\$3,957,353	\$4,564,940	\$2,691,555	\$5,042,346	\$4,831,280
						Increase/Decrease	
						\$477,406	\$266,340
						10.46%	5.83%

Though much more detail is available as the full budget book is reviewed, the 10 highest budget increases and lowest decreases are summarized in Table 2, below.

Table 2: Top-10 Increases and Decreases in the FY 27 Proposed Budget

Department	Budget Expense	\$ Inc/Dec	% Inc/Dec	Explanation
Highway	General Contractor	-\$20,000.00	-50.00%	Decrease in service
Police	Seasonal Parking Enforcement	-\$14,385.00	-100.00%	Decrease in service
Police	Patrolman	-\$12,690.00	-18.16%	Personnel Change/Contract
Planning & Development	Misc Expense	-\$12,500.00	-100.00%	Expense shift
Highway	General Maintenance	-\$7,500.00	-50.00%	Decrease in service
Highway	Tree Work	-\$6,000.00	-37.50%	Decrease in service
Police	PD Overtime & Holiday Pay	-\$5,225.00	-11.40%	Decrease in service
Highway	Facility Expenses	-\$5,000.00	-59.45%	Completed
Fire Department	Vehicle & Mobile Equipment	-\$4,200.00	-37.50%	Budget Reduction - No service change
Planning & Development	Code Enforcement Officer	-\$3,370.00	-9.89%	Personnel Change
Police	Payroll	\$7,540.00	10.55%	Personnel Change/Contract
Solid Waste	Transfer Station Fees	\$11,675.00	6.53%	Contract
Planning & Development	Training & Education	\$12,500.00	500.00%	Addition of new intern
Highway	Employee Health Insurance	\$15,090.00	42.03%	Health Ins/policy
Community Betterment	Community Betterment	\$15,589.05	82.70%	Petition Process
Admin	Health Insurance	\$18,320.00	22.48%	Health Ins/policy
Highway	Contracted Services	\$32,300.00	20.81%	Contract
Police	Health Insurance	\$40,725.00	34.93%	Insurance
Highway	Contracted Services	\$68,090.00	31.76%	Contract
Hydrants and Fire Prevention	Hydrants & Fire Prevention	\$69,897.00	44.49%	PUC/Utility Rate

Off-setting these costs with non-property tax funds is challenging and typically requires higher fees for the direct services offered, but there are some anticipated revenue increases nonetheless,

- \$37,145 increase in Fee/Services revenue
- \$5,046 increase in anticipated state reimbursements

The distribution of the proposed cost burden is shown in Figure 1 and is not distributed with any significant disparities. The General Government costs represent 27.5% of the proposed expenditures with Police, Public Works, and Capital Budget all falling around 20%.

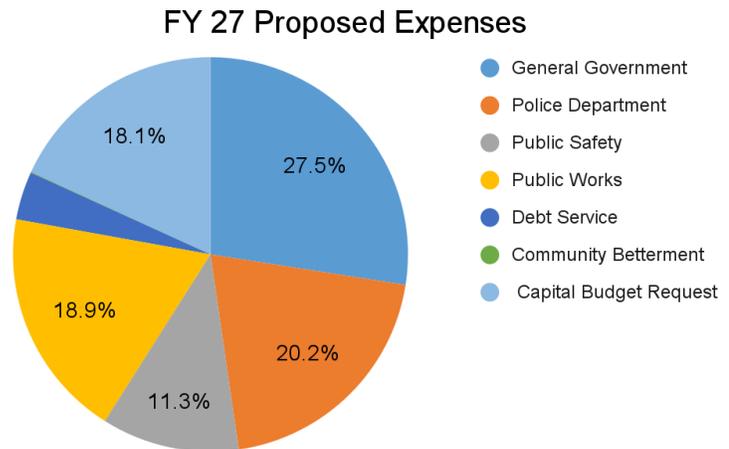


Figure 1: Distribution of expenditures by category/warrant groupings.

While the 5.83% is a significantly smaller percentage increase than the last couple of years, I recognize that it still comes with real implications for property taxpayers. Figure 2

helps to visualize the most recent actual expenditures and how FY 27 compares on the 5-year trendline. To better understand how the estimated \$52.83 per \$100,000 assessed is serving you, I encourage the continued review of this message as well as attendance at the budget meetings in-person or remotely) or diving into the details of the [budget documents](#) available on the Town website.

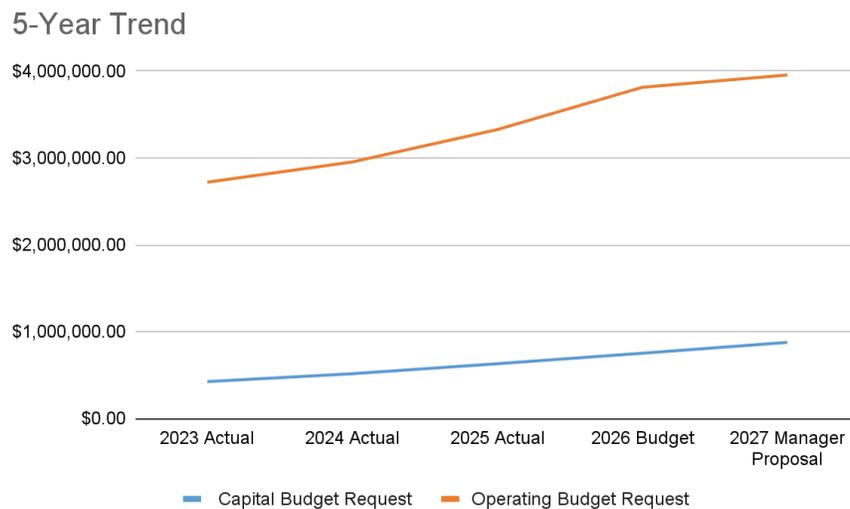


Figure 2. 5-year trend of expenditures

General Government

The General Government warrant article and budget includes a broad array of cost centers and include:

- Administration
- Assessing
- Planning & Development
- Solid Waste
- Municipal Building
- Contingency
- Legal
- Insurance
- General Assistance

The overall increase of the General Government budget is \$136,725 or an 11.48% increase. Noted below, Table 3, there are some reductions in payroll liabilities and legal services that are attributed to lower anticipated costs. The major drivers for the increase are a direct result of increased services/support or new programs/operations. The most significant increase in expenditures is related to the EV charging stations where we estimate a \$35,000 expenditure, but we also expect those costs to be covered 100%.

Table 3. General Government FY 27 Highest/Lowest Proposed Budget Changes

Budget Expense	% Inc/Dec	\$ Inc/Dec	Explanation
Administration Payroll Liabilities	-30.68%	-\$4,050	Created a new line item for PFML employee contributions and a decrease based on closer review of FY 26 proposal.
Legal Services	-11.11%	-\$2,500	Anticipation of legal matters is slightly lower than FY 26.
Planning Software/ Engagement Resources	169.69%	\$10,020	Purchase GIS software to support multi-department and public access to information. Purchase of citizen engagement platform to meet Select Board's goal of increased engagement/communication.
Health Insurance	13.27%	\$13,250	Increase in premium costs.
Site Plan Review Contracted Services	383.53%	\$16,300	Contracted (MCOG) Administrative Site Plan Review support - may decrease with ordinance revisions/simplified review requirements.
Solid Waste Contract	11.29%	\$21,505	Contracted costs assigned by the Nobleboro-Jefferson Council of Government (Transfer Station)
EV Chargers		\$35,000	Increased expense with installation of additional EV chargers. Chargers are

			expected to generate revenue to cover the costs.
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There are a few factors that may present some challenges to reducing some of these costs in the future, notably the Site Plan Review. This additional cost is encumbered in FY 26 as well, but was funded through an FY 25 carryforward. The expectation was that ordinance updates would have taken place in FY 26 to lessen the administrative burden to process applications. The ordinance revision effort is still planned and thus the expectation is that the MCOG contract could be a short-term solution to afford the Town Planner the necessary time to facilitate the revisions.

Police Department

FY 26 saw some significant changes within the Police Department. In July, the department hired a new Administrative Assistant and in January a new Police Chief. One of our officers graduated from the MCJA BLETP in December and the [Department Assessment](#) was completed by Maine Chiefs of Police Association the same month. The assessment is a great tool and resource to help focus improvements to continue building on the commitment to professionalism within the department. While there are many things to work on and continue discussing, nothing in the assessment was alarming or warranting conversations about the viability of the department.

The most significant changes presented in the FY 27 budget are around payroll. Overall, the payroll line is up \$17,930, a 3.9% increase. Most of the personnel wages are dictated by contracts and there have been some changes in personnel over the last two years that has made budgeting an exact number challenging. For example, during the FY 26 budget planning cycle, we anticipated an opening and the starting pay for someone filling a patrol position ranges from \$26/hour to as high as \$35.70 if the officer laterals at the highest step allowed per the CBA. Changes to patrol officers' salaries noted in Table 4 can be attributed to those hirings.

Table 4. Police Department FY 27 Highest/Lowest Proposed Budget Changes

Budget Expense	% Inc/Dec	\$ Inc/Dec	Explanation
Patrol Officer	-18.14%	-\$14,165	Change in personnel and lower expenses based on the CBA.
Computer Software	47.48%	\$8,805	New costs associated with the county's purchase and conversion to new law enforcement software (Central Square). This amount represents a second maintenance fee and should be reduced next year once the current software is obsolete.
Police Chief Salary	10.57%	\$9,800	Contracted Increase

Patrol Officer Payroll	40.35%	\$22,455	This payroll line was estimated at an entry-level pay and was hired at the allowed CBA rate based on payscale
Health Insurance	19.93%	\$35,345	Increase in cost related to employee insurance eligibility given personnel changes as well as an increase in premium costs.

The proposed budget, an increase of \$70,725 or 7.8%, will allow the department to continue to deliver services to our community while supporting contracted/required cost increases. Continued discussions/community conversations will be prudent in considering the recommendations of the MCOPA Assessment and are expected to be held over the next 12 months to help inform future budget discussions.

Public Safety

This cost center represents multiple “departments” to ensure public safety beyond the police services. This includes:

- Fire Department
- Animal Control
- Hydrants
- Emergency Management

Excluded from this cost center in FY 27 will be the Street and Traffic Lights as they are proposed to be included in the Public Works cost center. The largest driver of the cost increase in Public Safety is the costs associated with hydrant fees. The GSBSD had undergone a rate change in 2024 with one increase effective January 2025 and the second January 2026. We are anticipating another increase in 2027, though we do not have confirmation of that amount at this time.

Table 5. Public Safety FY 27 Highest/Lowest Proposed Budget Changes

Budget Expense	% Inc/Dec	\$ Inc/Dec	Explanation
Fire Supplies/Maintenance	-60.61%	-\$5,000	Decrease related to completed work of the decontamination improvements.
ACO Contract	68%	\$3,060	Increase in costs reflecting more accurate billing and tracking of ACO time serving Damariscotta.
Hydrants	8.46%	\$19,205	GSBSD Rate increases effective January 2026 plus an estimated increase in January 2027.

Reduction of the Fire Supplies/Maintenance reflects the completion of the secondary decontamination improvements at the Fire Station. This effort supports the fire fighters in reducing the risk of exposure and bringing that risk home.

All services delivered through the Public Safety cost center will continue to be performed at the current expectations. I do not foresee major changes to these coming in the next couple of years, though the Fire Department is working with some neighboring agencies to assess the feasibility of a fire district. Currently, this effort is an administrative and operational review/assessment only. Once that is completed, there will likely be a report out to the Select Board to understand what, if any, next steps may be considered.

Public Works

The public works cost center is comprised of multiple departments as well and include:

- Highway Department
- Cemeteries
- Biscay Beach
- Streetlights
- Traffic Lights

The increase for public works costs are a 3.36% increase or \$29,625 and includes the “addition” of the street and traffic light costs (\$12,400). Table 6 shows some of the major cost changes along with some details about the reason for the changes.

Table 6. Public Works FY 27 Highest/Lowest Proposed Budget Changes

Budget Expense	% Inc/Dec	\$ Inc/Dec	Explanation
Highway Health Insurance	-72.76%	-\$37,100	A decrease in the expenses related buyout allowance in the Personnel Policy. This could change in any given year and any substantial changes could be covered by the Payroll Liability Reserve.
Line Striping	-100%	-\$15,000	Line striping will be done with staff. This will be the first time in a few years that we have attempted to tackle all of it in-house. An increase of \$5,250 is expected in the Main St Painting and Sweeping line to purchase paint/supplies.
Leased Equipment	50%	\$6,000	Costs associated with renting/leasing equipment to complete tasks (ditching, tree trimming, etc..)
Highway General Maintenance	86.67%	\$6,500	Increase in costs and effort to complete ditch/shoulder maintenance as well as routine sidewalk repairs.
Highway Plowing Contract	10%	\$10,000	Contracted increase in plowing costs.
Downtown Plowing	13.33%	\$25,000	Increased contracted costs and

Contract			allowance for add'l snow removal/hauling costs (\$600/hr).
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Debt

No new debt payment is proposed to be incurred in FY 27. Consideration for road improvements should be discussed, but even if supported, there is typically a one-year off-set from the receipt of the fiscal note to the due date of the first payment.

Table 7. Debt FY 27 Highest/Lowest Proposed Budget Changes

Budget Expense	% Inc/Dec	\$ Inc/Dec	Explanation
Streetlight Debt	-100%	-\$10,845	Streetlight debt was paid off in Oct 2025

Community Betterment

This proposal does not reflect the provider agency requests as the approval process for that is separate from the budget review process. Those requests are supported by a petition and then placed on the referendum at the annual town meeting. It is important to note that the requests do impact the tax impact, just as the county assessment and the school's expenses impact taxes paid by property owners. In the FY 26 budget, the total amount provided to provider agencies was \$95,452.05. If the same amount is requested this year, that would be an additional \$22.42 per \$100,000 of assessed property value.

As always, if there are any questions regarding the FY 27 budget or you are wondering how to be engaged, please consider doing any one of the following:

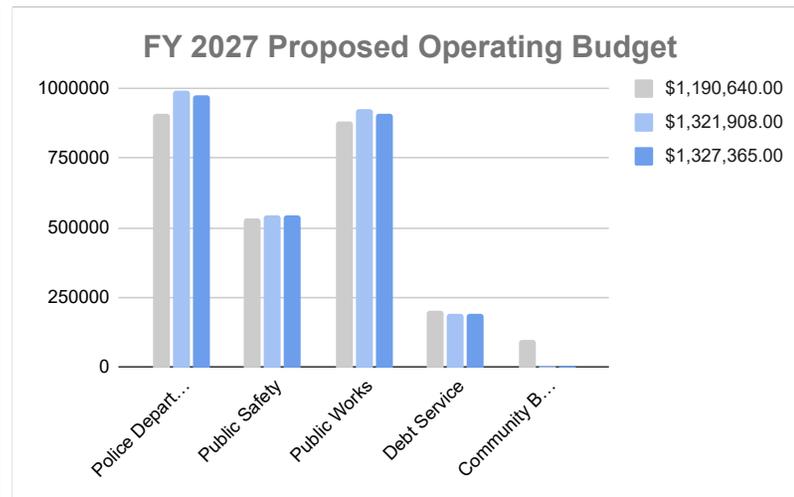
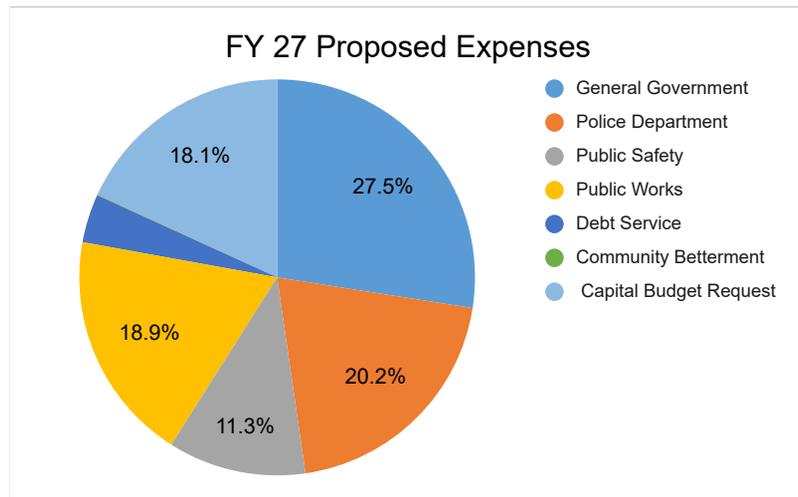
- Attend a budget meeting in-person, virtually, or on-demand through our [YouTube](#) page
- Review the budget documents on the [town website](#)
- Talk to the Town Manager, Select Board Members, and/or Budget Committee members
- Attend the Annual Town Meeting and VOTE on the proposed budget
- For next year...Call the Town Office if you are interested in joining/running for an elected budget committee seat (six available seats in June 2026)

Best Regards,



FISCAL YEAR 2027 PROPOSED MUNICIPAL EXPENSES

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal
General Government	\$807,605.40	\$925,772.47	\$1,045,125.60	\$1,190,640.00	\$585,069.07	\$1,321,908.00	\$1,327,365.00
Police Department	\$669,107.19	\$730,186.86	\$791,972.61	\$907,000.00	\$402,298.40	\$994,600.00	\$977,725.00
Public Safety	\$449,914.74	\$407,185.88	\$424,191.69	\$534,303.00	\$282,820.84	\$544,358.00	\$544,360.00
Public Works	\$510,174.84	\$599,324.21	\$788,922.20	\$882,070.00	\$372,930.87	\$926,345.00	\$911,695.00
Debt Service	\$201,975.00	\$201,975.00	\$201,975.00	\$201,975.00	\$201,984.24	\$191,135.00	\$191,135.00
Community Betterment	\$82,091.46	\$89,403.07	\$75,165.00	\$97,952.05	\$95,452.05	\$3,000.00	\$3,000.00
Capital Budget Request	\$424,100.00	\$515,000.00	\$630,000.00	\$751,000.00	\$751,000.00	\$1,061,000.00	\$876,000.00
Total Municipal Expenditures	\$3,144,968.63	\$3,468,847.49	\$3,957,352.10	\$4,564,940.05	\$2,691,555.47	\$5,042,346.00	\$4,831,280.00
					Increase/Decrease	\$477,405.95 10.46%	\$266,339.95 5.83%



Operating Budget		2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal	2027 Select Board Rec	2027 Budget Committee Rec
General Government	Admin	\$461,463.36	\$508,206.16	\$549,775.62	\$614,810.00	\$316,230.92	\$646,263.00	\$651,095.00	\$0.00	\$0.00
	Assessing	\$27,006.80	\$31,152.08	\$36,573.04	\$49,875.00	\$10,072.85	\$48,565.00	\$52,225.00	\$0.00	\$0.00
	Planning/Development	\$81,543.96	\$128,731.56	\$140,427.76	\$192,885.00	\$104,039.01	\$222,210.00	\$228,990.00	\$0.00	\$0.00
	Solid Waste	\$141,870.00	\$145,417.04	\$183,265.76	\$190,445.00	\$91,106.82	\$211,950.00	\$211,950.00		
	Municipal Building	\$50,828.76	\$50,771.45	\$79,997.36	\$78,470.00	\$35,851.53	\$127,245.00	\$117,430.00	\$0.00	\$0.00
	Contingency	\$9,454.42	\$17,474.56	\$12,544.69	\$18,000.00	\$5,416.94	\$20,000.00	\$20,000.00	\$0.00	\$0.00
	Legal	\$13,433.50	\$24,230.25	\$21,350.00	\$22,500.00	\$2,850.00	\$20,000.00	\$20,000.00		
	Insurance	\$19,570.00	\$16,817.76	\$17,781.51	\$18,655.00	\$19,501.00	\$20,675.00	\$20,675.00	\$0.00	\$0.00
	General Assistance	\$ 2,434.60	\$ 2,971.61	\$ 3,409.86	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -
	Total	\$807,605.40	\$925,772.47	\$1,045,125.60	\$1,190,640.00	\$585,069.07	\$1,321,908.00	\$1,327,365.00	\$0.00	\$0.00
							\$131,268.00	\$136,725.00	-\$1,190,640.00	-\$1,190,640.00
							11.02%	11.48%	-100.00%	-100.00%
Police	Police	\$669,107.19	\$730,186.86	\$791,972.61	\$907,000.00	\$402,298.40	\$994,600.00	\$977,725.00	\$0.00	\$0.00
							\$87,600.00	\$70,725.00	-\$907,000.00	-\$907,000.00
							9.66%	7.80%	-100.00%	-100.00%
Public Safety	ACO	\$7,959.22	\$6,940.42	\$8,415.96	\$7,850.00	\$7,129.09	\$11,055.00	\$11,055.00	\$0.00	\$0.00
	Fire Dept	\$141,685.56	\$159,451.28	\$139,612.18	\$181,693.00	\$74,327.67	\$186,703.00	\$186,705.00	\$0.00	\$0.00
	EMA	\$1,879.56	\$2,380.40	\$2,390.64	\$2,780.00	\$1,094.34	\$3,040.00	\$3,040.00	\$0.00	\$0.00
	Hydrants	\$138,466.24	\$138,466.24	\$164,610.34	\$227,000.00	\$89,083.30	\$246,205.00	\$246,205.00	\$0.00	\$0.00
	Street Lights	\$6,338.31	\$6,860.79	\$7,341.45	\$6,000.00	\$4,205.94	\$0.00	\$0.00	\$0.00	\$0.00
	Traffic Lights	\$660.85	\$2,321.39	\$2,794.11	\$2,700.00	\$700.63	\$0.00	\$0.00	\$0.00	\$0.00
	CLC Ambulance	\$152,925.00	\$90,765.36	\$99,027.01	\$106,280.00	\$106,279.87	\$97,355.00	\$97,355.00		
	Total	\$449,914.74	\$407,185.88	\$424,191.69	\$534,303.00	\$282,820.84	\$544,358.00	\$544,360.00	\$0.00	\$0.00
							\$10,055.00	\$10,057.00	-\$534,303.00	-\$534,303.00
							1.88%	1.88%	-100.00%	-100.00%
Public Works	Highway Dept	\$ 469,696.85	\$ 524,661.14	\$ 738,662.85	\$ 817,580.00	\$ 342,117.16	\$ 839,920.00	\$ 831,270.00	\$ -	\$ -
	Street Lights	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,200.00	\$8,200.00	\$0.00	\$0.00
	Traffic Lights	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,200.00	\$4,200.00	\$0.00	\$0.00
	Cemetery Maint.	\$39,739.55	\$73,863.07	\$49,119.35	\$63,090.00	\$29,273.71	\$66,425.00	\$66,425.00	\$0.00	\$0.00
	Biscay Beach	\$738.44	\$800.00	\$1,140.00	\$1,400.00	\$1,540.00	\$1,600.00	\$1,600.00	\$0.00	\$0.00
	Total	\$ 510,174.84	\$599,324.21	\$788,922.20	\$882,070.00	\$372,930.87	\$926,345.00	\$911,695.00	\$0.00	\$0.00
							\$44,275.00	\$29,625.00	-\$882,070.00	-\$882,070.00
							5.02%	3.36%	-100.00%	-100.00%
Community Services/ Betterment	Community Services	\$3,263.46	\$2,529.07	\$2,500.00	\$2,500.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00
	Community Betterment (Provider Agencies) *via petition	\$78,828.00	\$86,874.00	\$72,665.00	\$95,452.05	\$95,452.05				

Operating Budget		2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal	2027 Select Board Rec	2027 Budget Committee Rec
	Total	\$82,091.46	\$89,403.07	\$75,165.00	\$97,952.05	\$95,452.05	\$3,000.00	\$3,000.00	\$0.00	\$0.00
							-\$94,952.05	-\$94,952.05	-\$97,952.05	-\$97,952.05
							-96.94%	-96.94%	-100.00%	-100.00%
Debt Service	Road Repair 2022	\$191,132.72	\$191,132.72	\$191,132.72	\$191,130.00	\$191,132.72	\$191,135.00	\$191,135.00		
	Streetlights	\$10,842.28	\$10,842.28	\$10,842.28	\$10,845.00	\$10,851.52	\$0.00	\$0.00	\$0.00	\$0.00
	Total	\$201,975.00	\$201,975.00	\$201,975.00	\$201,975.00	\$201,984.24	\$191,135.00	\$191,135.00	\$0.00	\$0.00
							-\$10,840.00	-\$10,840.00	-\$201,975.00	-\$201,975.00
							-0.91%	-0.91%	-100.00%	-100.00%
Subtotal Operating Budget		\$2,720,868.63	\$2,953,847.49	\$3,327,352.10	\$3,813,940.05	\$1,940,555.47	\$3,981,346.00	\$3,955,280.00	\$0.00	\$0.00
							\$167,405.95	\$141,339.95	-\$3,813,940.05	-\$3,813,940.05
							4.39%	3.71%	-100.00%	-100.00%
Capital Reserves		2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal	2027 Select Board Rec	2027 Budget Committee Rec
	Municipal Building	\$12,600.00	\$25,000.00	\$40,000.00	\$40,000.00	\$40,000.00	\$50,000.00	\$50,000.00		
	Fire Station	\$90,000.00	\$87,500.00	\$50,000.00	\$60,000.00	\$60,000.00	\$120,000.00	\$150,000.00		
	Highway Facilities	\$0.00	\$25,000.00	\$50,000.00	\$100,000.00	\$100,000.00	\$150,000.00	\$100,000.00		
	Waterfront Project	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
	Fire Truck	\$85,000.00	\$80,000.00	\$100,000.00	\$150,000.00	\$150,000.00	\$185,000.00	\$110,000.00		
	Fire Equipment	\$2,000.00	\$14,000.00	\$15,000.00	\$6,000.00	\$6,000.00	\$11,000.00	\$6,000.00		
	Police Vehicle	\$12,000.00	\$30,000.00	\$30,000.00	\$40,000.00	\$40,000.00	\$45,000.00	\$45,000.00		
	Highway Truck	\$10,000.00	\$20,000.00	\$35,000.00	\$35,000.00	\$35,000.00	\$35,000.00	\$35,000.00		
	Highway Equipment	\$5,000.00	\$10,000.00	\$25,000.00	\$30,000.00	\$30,000.00	\$35,000.00	\$30,000.00		
	Sidewalk	\$0.00	\$40,000.00	\$70,000.00	\$70,000.00	\$70,000.00	\$150,000.00	\$100,000.00		
	Paving	\$108,000.00	\$125,000.00	\$150,000.00	\$150,000.00	\$150,000.00	\$250,000.00	\$200,000.00		
	Parking Lot	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
	Church Street	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
	Bicycle Infrastructure	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
	Technology	\$4,000.00	\$17,000.00	\$7,500.00	\$0.00	\$0.00	\$5,000.00	\$0.00		
	Comprehensive Plan	\$5,000.00	\$5,000.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00		
	Cemetery Reserve	\$23,500.00	\$12,500.00	\$25,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00		
	Landfill	\$4,000.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
	Town Clock	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
	Biscay Beach	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
	Property Revaluation	\$60,000.00	\$20,000.00	\$15,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00		
	Payroll Liability	\$0.00	\$0.00	\$15,000.00	\$20,000.00	\$20,000.00	\$0.00	\$0.00		
	Pension Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
	Back Parking Lot Restrooms	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
	Dollar General Sidewalk	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		

REVENUES PROJECTED FOR FISCAL YEAR 2026								
Dept	Object	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal
Municipal Operating Revenue								
	Revenue To Reimb Expense Accts	\$4,941.43	\$26,514.30	\$48,692.19				
	Property Tax Stabilization Revenue							
Highway	(10) Auto Excise Tax	\$515,990.23	\$520,658.00	\$568,169.60	\$515,000.00	\$344,272.00	\$515,000.00	\$515,000.00
Highway	(10) Boat Excise Tax	\$4,225.20	\$4,191.50	\$3,364.80	\$4,000.00	\$777.10	\$3,500.00	\$3,500.00
Administration	(01) All Vital Fees	\$6,519.40	\$5,681.00	\$7,271.40	\$6,000.00	\$2,955.00	\$6,000.00	\$6,000.00
Administration	(01) Clerk Fees	\$1,775.38	\$1,290.52	\$1,732.10	\$1,500.00	\$443.57	\$1,000.00	\$1,000.00
Administration	(01) Charges for Services (Franchise Fee)	\$21,975.03	\$21,909.93	\$20,989.73	\$21,000.00	\$9,778.72	\$20,000.00	\$20,000.00
Administration	Misc	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Administration	(01) Reimbursements	\$2,637.25	\$1,631.00	\$7,685.40	\$2,600.00	\$2,394.00	\$2,500.00	\$2,500.00
Administration	NSF Fee Income	\$0.00	\$39.00	\$105.00	\$0.00	\$39.00		
Administration	(01) Tax Lien Fees	\$3,680.56	\$2,265.37	\$1,635.13	\$2,000.00	\$3,587.00	\$2,000.00	\$2,000.00
Administration	(01) Interest on Taxes and Liens	\$14,251.70	\$13,239.62	\$16,169.39	\$10,000.00	\$8,200.15	\$12,000.00	\$12,000.00
Administration	(01) Liquor License Application Fees	\$325.00	\$370.00	\$295.00	\$300.00	\$190.00	\$120.00	\$120.00
Administration	(01) Interest on Accounts	\$47,309.75	\$396,796.06	\$165,017.56	\$50,000.00	\$109,584.00	\$120,000.00	\$75,000.00
	Cash Over Shorts Deposits Etc	\$51.08	\$30.29	-\$128.74	\$0.00	\$97.83		
Administration	Supplemental Taxes	\$3,527.88	\$31,899.34	\$44,571.31	\$0.00	\$6,771.67		
Administration	(09) Dog License Fees	\$984.00	\$711.00	\$879.00	\$750.00	\$124.00	\$750.00	\$750.00
Administration	(01) Motor Vehicle Agent Fees	\$11,226.00	\$11,237.00	\$11,366.00	\$11,000.00	\$6,256.00	\$11,000.00	\$11,000.00
Administration	(01) RV Agent Fees	\$480.50	\$544.25	\$706.25	\$500.00	\$280.00	\$500.00	\$500.00
Administration	(01) Payment in Lieu of Taxes	\$5,923.28	\$6,380.74	\$425.00	\$0.00	\$1,025.00	\$0.00	\$0.00
Administration	Utilization of UFB	\$150,000.00	\$150,000.00	\$150,000.00	\$150,000.00	\$150,000.00	\$91,985.00	\$105,995.00
Planning & Dev	(03) Revenue To Reimb Expense Accts	\$0.00	\$25,542.12	\$48,665.94	\$54,780.00	\$18,876.68	\$61,982.00	\$60,210.00
Planning & Dev	(03) Planning & Development Fees	\$4,048.94	\$1,075.00	\$3,282.00	\$2,000.00	\$1,371.80	\$7,000.00	\$3,000.00
Planning & Dev	(03) Building Permit Fees	\$11,319.85	\$11,904.02	\$28,096.82	\$20,000.00	\$6,284.38	\$20,000.00	\$20,000.00
Planning & Dev	(03) Town Plumbing Permit Fees	\$7,080.00	\$9,702.50	\$7,420.00	\$6,500.00	\$5,820.00	\$7,000.00	\$7,000.00
Planning & Dev	(03) Business Licensing						\$0.00	\$0.00
Planning & Dev	(03) Marijuana App & Permit Fees	\$21,001.00	\$20,000.00	\$10,000.00	\$15,000.00	\$10,500.00	\$20,000.00	\$20,000.00
EV Chargers	Revenue To Reimb Expense Accts						\$35,000.00	\$35,000.00
	(09) Fines	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00		
	(10) Public Landing from Newcastle	\$0.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	(10) Revenue to Reimb Expense Accts	\$2,879.85	\$87.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Police Department	(12) Special Detail	\$0.00	\$195.00	\$6,500.00	\$0.00	\$4,405.00	\$0.00	\$0.00
Police Department	(12) Parking Fines	\$7,025.00	\$4,630.00	\$5,035.00	\$2,500.00	\$50.00	\$2,500.00	\$2,500.00
Police Department	(12) Accident Reports	\$870.00	\$660.00	\$580.00	\$500.00	\$390.00	\$500.00	\$500.00

REVENUES PROJECTED FOR FISCAL YEAR 2026								
Dept	Object	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal
Police Department	(12) Witness Fees	\$350.00	\$400.00	\$50.00	\$0.00	\$10.00	\$0.00	\$0.00
Police Department	(12) Miscellaneous Income	\$4,297.50	\$5,025.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Police Department	(12) Concealed Weapons	\$70.00	\$30.00	\$65.00	\$0.00	\$10.00	\$0.00	\$0.00
Fire Department	(13) Miscellaneous	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00
Cemetery	(27) Plot Purchases	\$3,300.00	\$0.00	\$1,800.00	\$0.00	\$2,100.00	\$0.00	\$0.00
Municipal Build	EV Charging Fees	\$ -	\$ -	\$ -	\$ -	\$ -		
General Assista	Philbrook Funds	\$ 3,297.49	\$ 2,244.83	\$ 2,030.35	\$ 3,750.00	\$ 326.12	\$ 1,250.00	\$ 1,250.00
Harbor	Pumpout Station Grant Funds	\$ -	\$ -	\$ -	\$ -	\$ 1,904.66	\$ 2,000.00	\$ 2,000.00
	GRANTS (Reimb Expense Accts)						\$ 10,000.00	\$ 10,000.00
Shellfish	Shellfish Licenses	\$ 6,730.00	\$ 5,990.00	\$ 5,135.00	\$ -	\$ 75.00		
	Interest	\$ 77.99	\$ -	\$ -	\$ -	\$ -		
	Total	\$863,229.86	\$ 1,260,960.35	\$ 1,118,914.04	\$879,680.00	\$ 699,398.68	\$953,587.00	\$916,825.00
	% Increase/Decrease		46.07%	-11.26%	-21.38%		8.40%	4.22%

Philbrook Funds Philbrook Funds \$0.00

State Reimbursements								
State Reimburse	Veterans Organization Reimbursement	\$2,382.00	\$2,209.00	\$0.00	\$0.00	\$0.00		
State Reimburse	Veterans Exemption	\$0.00	\$0.00	\$2,143.00	\$2,150.00	\$2,827.00	\$2,300.00	\$2,300.00
State Reimburse	Homestead Reimbursement	\$131,975.00	\$143,916.00	\$144,272.86	\$175,000.00	\$193,656.66	\$157,593.00	\$175,000.00
State Reimburse	(02) Tree Growth Reimbursement	\$13,095.21	\$12,117.73	\$12,623.68	\$12,000.00	\$14,875.50	\$12,500.00	\$12,500.00
State Reimburse	FEMA	\$0.00	\$0.00	\$8,826.38	\$0.00	\$0.00		
State Reimburse	BETE	\$23,125.00	\$23,633.00	\$33,682.00	\$35,000.00	\$33,282.00	\$23,500.00	\$35,000.00
State Reimburse	Renewable Energy					\$2,124.00		
State Reimburse	Revenue Sharing	\$352,197.18	\$404,823.95	\$338,221.18	\$333,354.00	\$181,056.19	\$335,000.00	\$335,000.00
State Reimburse	(10) LRAP (URIP)	\$21,408.00	\$24,688.00	\$25,000.00	\$24,500.00	\$28,344.00	\$28,000.00	\$28,000.00
State Reimburse	(01) Snowmobile	\$350.86	\$297.90	\$211.84	\$300.00	\$0.00	\$200.00	\$200.00
State Reimburse	(12) Sex Offender Registry	\$10.00	\$15.00	\$20.00	\$0.00	\$0.00	\$0.00	\$0.00
State Reimburse	(01) Gas Tax Reimbursement	\$958.05	\$1,846.86	\$1,090.63	\$1,750.00	\$1,083.35	\$1,100.00	\$1,100.00
State Reimburse	(91) General Assistance Reimbursement	\$3,297.49	\$2,244.83	\$2,030.35	\$3,750.00	\$326.12	\$3,750.00	\$3,750.00
	Total	\$548,798.79	\$615,792.27	\$568,121.92	\$587,804.00	\$457,574.82	\$563,943.00	\$592,850.00
	% Increase/Decrease		12.21%	-7.74%	3.46%		-4.06%	0.86%

Acct #	Cost Center	Dept	Object	Expense	2026 Budget	2027 Dept Request	2027 Manager Proposal	TM \$ Change	% TM % Change	Comments
12-40-40	Police	Police	Health Insurance	Employee Health Insurance	\$177,305.00	\$212,650.00	\$212,650.00	\$35,345.00	19.93%	Increase in cost related to employee insurance eligiblity given personnel changes as well as an increase in premium costs.
05-18-40	General Government	Municipal Building	EV Chargers	EV Chargers	\$0.00	\$35,000.00	\$35,000.00	\$35,000.00	#DIV/0!	Installation of new EV charging stations, fee for service should cover cost.
10-91-24	Public Works	Highway	Contracted Services	Downtown Plowing	\$187,500.00	\$212,500.00	\$212,500.00	\$25,000.00	13.33%	Contracted increase in plowing costs.
12-90-65	Police	Police	Payroll	Patrolman	\$55,650.00	\$78,105.00	\$78,105.00	\$22,455.00	40.35%	This payroll line was estimated at an entry-level pay and was hired at the allowed CBA rate based on payscale.
04-37-37	General Government	Solid Waste	Transfer Station Fees	Tipping Fees/Capital Costs	\$190,445.00	\$211,950.00	\$211,950.00	\$21,505.00	11.29%	Contracted costs assigned by the Nobleboro-Jefferson Council of Government (Transfer Station)
15-51-55	Public Safety	Hydrants and Fire Prevention	Hydrants & Fire Prevention	Hydrants	\$227,000.00	\$246,205.00	\$246,205.00	\$19,205.00	8.46%	GSBSD Rate increases effective January 2026 plus an estimated increase in January 2027.
03-91-32	General Government	Planning & Development	Contracted Services	Consultant	\$4,250.00	\$16,300.00	\$20,550.00	\$16,300.00	383.53%	Contracted (MCOG) Administrative Site Plan Review support - may decrease with ordinance revisions/simplified review requirements.
01-40-40	General Government	Admin	Health Insurance	Employee Health Insurance	\$99,820.00	\$113,070.00	\$113,070.00	\$13,250.00	13.27%	Increase in premium costs.
03-13-38	General Government	Planning & Development	Computer Maintenance	Computer Software	\$5,905.00	\$15,905.00	\$15,925.00	\$10,020.00	169.69%	Purchase GIS software to support multi-department and public access to information. Purchase of citizen engagement platform to meet Select Board's goal of increased engagement/communication.
10-91-25	Public Works	Highway	Contracted Services	Highway Plowing	\$282,500.00	\$292,500.00	\$292,500.00	\$10,000.00	3.54%	Contracted Increase in plowing costs.
12-90-60	Police	Police	Payroll	Chief	\$92,700.00	\$102,500.00	\$102,500.00	\$9,800.00	10.57%	Contracted Increase.

Acct #	Cost Center	Dept	Object	Expense	2026 Budget	2027 Dept Request	2027 Manager Proposal	TM \$ Change	% TM % Change	Comments
01-90-96	General Government	Admin	Payroll	Payroll Liabilities	\$13,200.00	\$9,150.00	\$9,150.00	-\$4,050.00	-30.68%	Created a new line item for PFML employee contributions and a decrease based on closer review of FY 26 proposal.
13-33-30	Public Safety	Fire Department	Building Expenses	Supplies & Maintenance	\$8,250.00	\$3,250.00	\$3,250.00	-\$5,000.00	-60.61%	Decrease related to completed work of the decontamination improvements.
26-54-77		Community Betterment	Community Betterment	CLC Ambulance	\$106,280.00	\$97,355.00	\$97,355.00	-\$8,925.00	-8.40%	Contracted costs associated with multi-town agreement with CLC Ambulance.
28-88-70		Debt Service	Debt Service	LED Streetlight Conversion	\$10,845.00	\$0.00	\$0.00	-\$10,845.00	-100.00%	Loan paid off in Oct 2025.
12-90-64	Police	Police	Payroll	Patrolman	\$78,105.00	\$63,940.00	\$63,940.00	-\$14,165.00	-18.14%	Change in personnel and lower expense based on the CBA.
10-52-96	Public Works	Highway	Highway Maintenance	Line Striping	\$15,000.00	\$0.00	\$0.00	-\$15,000.00	-100.00%	Line striping will be done with staff. This will be the first time in a few years that we have attempted to tackle all of it in-house.
26-54-78		Community Betterment	Community Betterment	LCTV	\$20,000.00			-\$20,000.00	-100.00%	Expense determined by referendum at ATM, not reviewed by Select Board or Budget Committee.
26-54-80		Community Betterment	Community Betterment	Skidompha Library	\$33,813.00			-\$33,813.00	-100.00%	Expense determined by referendum at ATM, not reviewed by Select Board or Budget Committee.
10-40-40	Public Works	Highway	Employee Health Insurance	Employee Health Insurance	\$50,990.00	\$13,890.00	\$13,890.00	-\$37,100.00	-72.76%	A decrease in the expenses related buyout allowance in the Personnel Policy. This could change in any given year and any substantial changes could be covered by the Payroll Liability Reserve.
26-54-76		Community Betterment	Community Betterment	Provider Agency Petitions	\$39,439.00	\$0.00	\$0.00	-\$39,439.00	-100.00%	Expense determined by referendum at ATM, not reviewed by Select Board or Budget Committee.

Government Administration

Resident support services are provided with the assistance of the Town Manager, Treasurer, Town Clerk, Tax Collector, and Deputy Clerk. These services range from general inquiries about local concerns to state-mandated registrations for things like vehicles and dogs. The office also carries out the responsibility of overseeing and managing transparent elections (local, state, and federal). The staff within this department aim to ensure that

- Customer service needs are met efficiently and with professionalism
- Government services are transparent, up-to-date, and accessible for all
- Citizen engagement is continuing to expand, grow, and include more people



FY 2026 Accomplishments through Dec 31, 2025 (Q1/Q2)

- Processed over 3,370 customer transactions and at least 300 citizen inquiries
- Successfully converted to TRIO Web, an updated, web-based version of the municipal software
- Installation of new (replacement) doors on the Town Office, improving access, energy efficiency, and safety
- Installation of 8 networked Level 2 EV Charging stations

Anticipated FY 2026 accomplishments in Q3 and Q4

- Implementation and launch of the Select Board's 3-year Strategic Plan.
- Successful completion of the June Gubernatorial Primary Election.
- Continued improvements to the town website.
- Increased participation at the Annual Town Meeting with a goal of 100 people in attendance.

Departmental Goals for Fiscal Year 2027

1. Implementation of the new communication strategy with the goal of increasing transparency and engagement.
2. Assist with implementation of the Select Board's strategic plan.
3. Promotion of EV Chargers to maximize utilization and ensure net positive revenue generation.
4. Improve citizen services and satisfaction.
5. Support staff with training opportunities for continued growth and improve employee recognition program.

ADMINISTRATION (DEPT 01)

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal	COMMENTS
EXPENSES								
Postage & Mail Services								
10-10 Postage General	\$5,373.98	\$4,740.68	\$6,233.56	\$5,960.00	\$1,283.14	\$5,685.00	\$5,685.00	Postage incr Jul '25 to \$0.78 Tax Collector & Treasurer notices must go as certified mail (\$13.70) for liens, foreclosures & delinquent notices, this costs \$873yr. 52 BMV reports cost \$686/yr. AP/Payroll checks=1,250-1,500 pcs for a total \$1,093, Election mailings for 2,500 absentee ballots at .96 = \$2,400 (Nov. & June elections). Includes 50% postage lease at \$627/yr.
Postage & Mail Services Total	\$5,373.98	\$4,740.68	\$6,233.56	\$5,960.00	\$1,283.14	\$5,685.00	\$5,685.00	
Public Advertisement								
11-57 Public Notices	\$2,680.00	\$1,315.00	\$1,130.00	\$2,500.00	\$360.00	\$1,200.00	\$2,000.00	Public notices for BOS meetings, public hearings, town meetings & general public announcements. Includes 1 EDDM
Public Advertising Total	\$2,680.00	\$1,315.00	\$1,130.00	\$2,500.00	\$360.00	\$1,200.00	\$2,000.00	
Equipment Maintenance								
12-10 Office Photocopier	\$2,712.29	\$2,590.90	\$2,490.01	\$2,500.00	\$886.20	\$2,675.00	\$2,650.00	Machine lease \$160.00/mo = \$1,920. Kyocera contract is \$730.00 payable at the end of the year for total paper printed b&w/color counts., arrives at end of year so expended amount isn't reflective of 50% of the year.
12-15 Computer Maintenance	\$4,412.53	\$5,682.35	\$6,231.04	\$7,595.00	\$2,728.95	\$8,580.00	\$8,580.00	Portion of annual IT contract (\$11,220/yr) + 18 hours consultation/professional hours at \$150/hr and gmail services (\$4,500+\$2,700+\$1,380)
Equipment Maintenance Total	\$7,124.82	\$8,273.25	\$8,721.05	\$10,095.00	\$3,615.15	\$11,255.00	\$11,230.00	
Computer Software								
13-38 Software Licenses	\$17,729.80	\$20,105.00	\$20,459.07	\$22,600.00	\$25,335.52	\$28,600.00	\$28,600.00	Trio Municipal Software, licensing & hosting (cloud based) \$28,000 Firewall renewal \$600/yr
Computer Software Total	\$17,729.80	\$20,105.00	\$20,459.07	\$22,600.00	\$25,335.52	\$28,600.00	\$28,600.00	
Telephone								
16-11 Cell Phone	\$1,020.44	\$414.38	\$498.31	\$500.00	\$154.13	\$505.00	\$505.00	Cell phone for Town Manager cost is \$42/month.

ADMINISTRATION (DEPT 01)								
	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal	COMMENTS
16-12 Landlines	\$2,971.70	\$2,940.72	\$2,940.33	\$3,000.00	\$1,397.13	\$3,000.00	\$3,000.00	Landlines and long distance, bill varies \$240-\$255
Telephone Total	\$3,992.14	\$3,355.10	\$3,438.64	\$3,500.00	\$1,551.26	\$3,505.00	\$3,505.00	
Town Reports								
19-19 Printing Reports	\$2,519.00	\$2,796.00	\$2,812.00	\$3,075.00	\$0.00	\$3,200.00	\$3,290.00	Avg inc approx 7%
Town Reports Total	\$2,519.00	\$2,796.00	\$2,812.00	\$3,075.00	\$0.00	\$3,200.00	\$3,290.00	
Audit Services								
26-26 Audit - Includes Support	\$7,400.00	\$6,800.00	\$5,375.00	\$11,000.00	\$5,375.00	\$14,000.00	\$17,500.00	Contract with Audit Company RHR Smith for \$14,000 annual fee for fiscal years '27, '28 & \$15,000 for fiscal year '29. Funds available for a single audit in anticipation of federal funds.
Audit Services Total	\$7,400.00	\$6,800.00	\$5,375.00	\$11,000.00	\$5,375.00	\$14,000.00	\$17,500.00	
Recording & Processing Fees								
27-27 Recording Fees	\$1,579.00	\$629.50	\$534.00	\$1,600.00	\$817.00	\$1,200.00	\$1,200.00	Required filing of deeds, liens, lien-discharges, foreclosures & other official municipal documents/plans.
Recording & Processing Fees Total	\$1,579.00	\$629.50	\$534.00	\$1,600.00	\$817.00	\$1,200.00	\$1,200.00	
Office Supplies								
32-16 Office Supplies General	\$6,111.71	\$5,265.75	\$5,065.93	\$5,000.00	\$1,824.90	\$5,500.00	\$5,000.00	Increase costs of general office supplies; staff continues to recycle as many supplies as possible (folders, binders etc.)
Office Supplies Total	\$6,111.71	\$5,265.75	\$5,065.93	\$5,000.00	\$1,824.90	\$5,500.00	\$5,000.00	
Retirement Plan								
38-22 Town Match Retirement	\$27,476.76	\$28,179.57	\$28,849.08	\$34,950.00	\$24,030.27	\$36,570.00	\$36,580.00	Rate determined by ME Pers FY 2027 rate is 10.2%-3 FT Admin Staff & Town Manager
Retirement Plan Total	\$27,476.76	\$28,179.57	\$28,849.08	\$34,950.00	\$24,030.27	\$36,570.00	\$36,580.00	
Employees Health Insurance								

ADMINISTRATION (DEPT 01)

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal	COMMENTS
40-40 Employee Health Insurance	\$67,624.20	\$85,660.95	\$90,224.08	\$99,820.00	\$44,227.38	\$113,070.00	\$113,070.00	Maine Municipal Health Trust voted a 9% increase in premiums for the '26 calendar year, estimating a 4.5incr for Jan '27. Employee Only-\$15,845.82 Employee w/Children-\$24,149.34 Employee/ Spouse/Family -\$34,347.67 Group I Empl: \$37,415.16 x 2 Group II Empl: \$15,845.82 x 1 Group II Empl (buyout) \$8,603.84 x 1 Line item includes HRA account & additional contractual ins costs. Budgeted Amt is higher due to staff ability to sign up for health insurance.
Health Insurance Total	\$67,624.20	\$85,660.95	\$90,224.08	\$99,820.00	\$44,227.38	\$113,070.00	\$113,070.00	
Workers Comp Insurance								
41-41 Workers Comp Insurance	\$636.99	\$1,845.21	\$743.52	\$835.00	\$0.00	\$910.00	\$910.00	Maine Municipal Insurances is not projecting any increase for worker comp. Contribution rate .27 of total payroll for office employees & .24 for Town Mgr.
Workers Comp Insurance Total	\$636.99	\$1,845.21	\$743.52	\$835.00	\$0.00	\$910.00	\$910.00	
Unemployment Compensation								
42-42 Unemployment Comp	\$401.26	\$741.45	\$682.80	\$750.00	\$258.00	\$750.00	\$750.00	
Unemployment Compensation Total	\$401.26	\$741.45	\$682.80	\$750.00	\$258.00	\$750.00	\$750.00	
Travel & Meeting Expenses								
60-60 Town Manager	\$0.00	\$1,780.48	\$3,302.80	\$3,750.00	\$3,109.89	\$3,750.00	\$3,750.00	ICMA \$2,250 MTCMA \$750 Misc Mileage \$750 (MSCA, MCMA, Committee/Board travel, local trips)
60-61 Staff	\$193.89	\$1,079.91	\$275.89	\$2,500.00	\$201.68	\$800.00	\$800.00	Support staff to attend training. Encourage staff to become certified in their positions to bring the best service to the town & lowers insurance costs.
Travel & Meeting Expenses Total	\$193.89	\$2,860.39	\$3,578.69	\$6,250.00	\$3,311.57	\$4,550.00	\$4,550.00	
Membership Fees & Dues								

ADMINISTRATION (DEPT 01)

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal	COMMENTS
61-61 Membership Fees & Dues	\$7,969.97	\$10,686.70	\$12,937.44	\$10,430.00	\$5,481.95	\$10,820.00	\$10,820.00	ICMA Membership - \$785, Maine Town Management Assoc.-\$175, Midcoast Mgrs Assoc.-\$25, Constant Contact (email list) \$660, Maine Municipal Association-\$4,800 Maine Town Clerks Assoc.-\$120, Tax Collector/Treasurer Assoc-\$60, General Assistance Coalition-\$80. Maine Service Center Coalition \$600, Midcoast Economic Development District \$3,686 Amazon Prime \$130 Maine Community Media Association \$100
Membership Fees & Dues Total	\$7,969.97	\$10,686.70	\$12,937.44	\$10,430.00	\$5,481.95	\$10,820.00	\$10,820.00	
Training & Education Material								
62-62 Meeting (Staff Training)	\$1,321.35	\$1,862.96	\$1,118.18	\$2,850.00	\$1,119.00	\$2,250.00	\$2,250.00	Mandatory trainings/continuing education for Tax Collector, Treasurer & Town Clerk as well as Selectboard classes. Allows for 3 staff trainings for each Deputy Clerk, Clerk, Tax Collector & Treasurer as well as 3 Selectboard member trainings. Typical classes are \$85-\$110 per class. Town Manager Training/Education: ICMA (2 events) \$1,200, MTCMA (3 events) \$450
Training & Education Material Total	\$1,321.35	\$1,862.96	\$1,118.18	\$2,850.00	\$1,119.00	\$2,250.00	\$2,250.00	
Miscellaneous Expenses								
70-10 Tech Support	\$4,311.27	\$4,929.72	\$17,974.00	\$22,050.00	\$20,722.95	\$21,675.00	\$21,475.00	Programming costs for ballots \$950 LCTV Annual Town Meeting \$300 Website Build/Maintenance Fee \$20,425

ADMINISTRATION (DEPT 01)

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal	COMMENTS
70-70 Election Workers	\$1,386.85	\$1,849.07	\$1,308.33	\$1,615.00	\$567.04	\$1,000.00	\$1,000.00	Minimum wage increase to \$15.10 as of 1/1/27. Budgeting for staffing 2 elections-\$750.00/ea. This line item also covers moderator expenses for the Annual Town Meeting (\$100) or any Special Town Meetings (\$25) that occur during the year. Typical election will consist of approx 50 hours for 11 ballot clerks, not including office staff; this covers 7:30am-10pm.
70-71 Ballots	\$226.42	\$830.46	\$510.57	\$950.00	\$0.00	\$950.00	\$950.00	Printing & shipping of Municipal Ballots .30/per ballot type, this is municipal ballots ONLY. Per ESS no increase in printing but shipping is unknown at this time. State & Federal provide us ballots for their elections. This line included the cost of tabulator rental - \$450 annual from ESS
70-72 Meals for Election Workers	\$600.97	\$554.33	\$618.91	\$700.00	\$297.02	\$600.00	\$600.00	Provide meals for election workers to include lunch, snacks, dinner & beverages. The town holds 2 elections yr, occasionally a 3rd may be needed.
Miscellaneous Expenses Total	\$6,525.51	\$8,163.58	\$20,411.81	\$25,315.00	\$21,587.01	\$24,225.00	\$24,025.00	
Overtime Pay								
80-53 Staff Overtime	\$375.76	\$48.40	\$41.22	\$800.00	\$55.61	\$800.00	\$800.00	Cover election overtime, night meetings, additional work hours \$800 allows for 25 total hours overtime throughout the year.
Overtime Pay Total	\$375.76	\$48.40	\$41.22	\$800.00	\$55.61	\$800.00	\$800.00	
FICA & Medicare								
81-88 FICA	\$21,103.02	\$22,450.75	\$24,223.55	\$26,205.00	\$12,625.18	\$26,875.00	\$26,955.00	FICA/Med Cost at full 7.65% (1.45%-Med & 6.2%-FICA)
FICA & Medicare Total	\$21,103.02	\$22,450.75	\$24,223.55	\$26,205.00	\$12,625.18	\$26,875.00	\$26,955.00	
Payroll								
90-50 Town Manager	\$95,000.10	\$99,444.80	\$102,626.94	\$105,000.00	\$52,408.70	\$108,150.00	\$108,150.00	Contract Extended 2025-2028
90-51 Town Clerk	\$51,154.90	\$55,397.09	\$57,176.08	\$59,065.00	\$30,843.93	\$64,365.00	\$64,375.00	
90-52 Treasurer	\$64,226.30	\$67,953.60	\$72,114.74	\$72,245.00	\$37,646.40	\$78,748.00	\$78,750.00	January - COLA Increase est 3%
90-53 Tax Collector	\$40,311.38	\$46,862.45	\$48,049.28	\$54,890.00	\$25,943.55	\$54,258.00	\$54,350.00	

ADMINISTRATION (DEPT 01)								
	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal	COMMENTS
90-54 Finance/Grant Manager						\$0.00	\$0.00	Placeholder, not being proposed this year. Could be useful in the future to assist with management of grants and other finance duties (audit, budget tracking, performance metrics, etc..)
90-68 Administrative Asst	\$11,991.60	\$10,980.70	\$16,400.95	\$23,925.00	\$12,216.75	\$25,377.00	\$25,420.00	Part Time office assistant/deputy clerk, 20hrs/week plus time to cover shifts for staff that are out.
90-74 Select Board Secretary	\$3,129.92	\$3,197.28	\$1,709.55	\$4,450.00	\$493.50	\$2,750.00	\$3,180.00	Recording secretary costs to attend SB mtgs for purpose of taking & transcribing minutes. Average 3 hrs per meeting with SB (115 hrs) plus an estimated 20 hours for other committees.
90-91 Select Board	\$6,750.00	\$7,500.00	\$7,500.00	\$7,500.00	\$3,000.00	\$7,500.00	\$8,000.00	Stipend \$1,500/member per year, approximately \$50.00/mtg, \$500 add'l stipend for chairperson
90-92 School Board	\$660.00	\$990.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	Secondary is now part of GSB RSU Formation - no longer the Town's entity.
90-93 Health Officer	\$100.00	\$100.00	\$1,000.00	\$1,000.00	\$500.00	\$1,000.00	\$1,000.00	Stipend - monitor in the future to determine if hourly is necessary.
90-96 Payroll Liabilities	\$0.00	\$0.00	\$5,118.46	\$13,200.00	\$320.15	\$9,150.00	\$9,150.00	Merit, Certification, & Longevity Increases as well as Paid Family Medical Leave contribution, Employee Reimbursements
Payroll Total	\$273,324.20	\$292,425.92	\$313,196.00	\$341,275.00	\$163,372.98	\$351,298.00	\$352,375.00	
Total Administration Expense	\$461,463.36	\$508,206.16	\$549,775.62	\$614,810.00	\$316,230.92	\$646,263.00	\$651,095.00	
						Expenses Increase/Decrease		
						\$31,453.00	\$36,285.00	
						5.12%	5.90%	

ADMINISTRATION (DEPT 01)								
	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept	2027 Manager	COMMENTS
REVENUES	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal	COMMENTS
(01) All Vital Fees	\$6,519.40	\$5,681.00	\$7,271.40	\$6,000.00	\$2,955.00	\$6,000.00	\$6,000.00	
(01) Clerk Fees	\$1,775.38	\$1,290.52	\$1,732.10	\$1,500.00	\$443.57	\$1,000.00	\$1,000.00	
(01) Charges for Services (Franchise Fee)	\$21,975.03	\$21,909.93	\$20,989.73	\$21,000.00	\$9,778.72	\$20,000.00	\$20,000.00	
(01) Reimbursements	\$2,637.25	\$1,631.00	\$7,685.40	\$2,600.00	\$2,394.00	\$2,500.00	\$2,500.00	WC, Unemp, Prop & Casualty Ins dividends
(01) Tax Lien Fees	\$3,680.56	\$2,265.37	\$1,635.13	\$2,000.00	\$3,587.00	\$2,000.00	\$2,000.00	
(01) Interest on Taxes and Liens	\$14,251.70	\$13,239.62	\$16,169.39	\$10,000.00	\$8,200.15	\$12,000.00	\$12,000.00	
(01) Liquor License Application Fees	\$325.00	\$370.00	\$295.00	\$300.00	\$190.00	\$120.00	\$120.00	Potentially 2 new Liq Licenses, no fee for a renewal license. Currently have 19 liquor licenses. This covers adv fee.
(01) Interest on Accounts	\$47,309.75	\$396,796.06	\$165,017.56	\$50,000.00	\$113,688.14	\$120,000.00	\$75,000.00	
(01) Motor Vehicle Agent Fees	\$11,226.00	\$11,237.00	\$11,366.00	\$11,000.00	\$6,256.00	\$11,000.00	\$11,000.00	
(01) RV Agent Fees	\$480.50	\$544.25	\$706.25	\$500.00	\$280.00	\$500.00	\$500.00	
(01) Payment in Lieu of Taxes	\$5,923.28	\$6,380.74	\$425.00	\$0.00	\$1,025.00	\$0.00	\$0.00	Send PILOT request to tax exempt property owners representing their share of municipal services. Negotiate PILOT payments.
(01) Gas Tax Reimbursement	\$958.05	\$1,846.86	\$1,090.63	\$1,750.00	\$1,083.35	\$1,100.00	\$1,100.00	
(01) Snowmobile	\$350.86	\$297.90	\$211.84	\$300.00	\$0.00	\$200.00	\$200.00	
Undesignated Fund Balance						\$8,500.00	\$8,500.00	Website Build Fee \$5,000(FY 27 final), Single Audit \$3,500
Property Taxes				\$507,860.00		\$461,343.00	\$511,175.00	
Total Administration Revenue	\$117,412.76	\$463,490.25	\$234,595.43	\$614,810.00	\$149,880.93	\$646,263.00	\$651,095.00	
						Revenues Increase/Decrease		
						\$31,453.00	\$36,285.00	
						5.12%	5.90%	

ASSESSING (DEPT 02)								
	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal	COMMENTS
EXPENSES								
Postage & Mail Services								
10-10 Postage General	\$372.16	\$19.77	\$173.82	\$450.00	\$0.00	\$450.00	\$450.00	General postage costs for inserts for Tax Bill, Notices of reviewing of property, updating office records per State statute.
Postage & Mail Services Total	\$372.16	\$19.77	\$173.82	\$450.00	\$0.00	\$450.00	\$450.00	
Equipment Maintenance								
12-15 Computer Maintenance	\$544.72	\$518.06	\$550.31	\$850.00	\$285.35	\$600.00	\$600.00	Portion of annual IT contract (\$11,220/yr) + 3 hours consultation/professional hours at \$110/hr (\$448.80+330+86.40)
Equipment Maintenance Total	\$544.72	\$518.06	\$550.31	\$850.00	\$285.35	\$600.00	\$600.00	
Map Revisions								
15-15 Drafting Expenses	\$1,506.00	\$1,068.57	\$954.67	\$1,200.00	\$0.00	\$1,200.00	\$1,200.00	Large maps in front office, allows for updates, and additional maps; integrate TRIO data to GIS platform.
Map Revisions Total	\$1,506.00	\$1,068.57	\$954.67	\$1,200.00	\$0.00	\$1,200.00	\$1,200.00	
Printing & Binding								
17-20 Printing & Binding Expenses	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	\$100.00	Commitment Book
Printing & Binding Total	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	\$100.00	
Office Supplies								
32-16 Office Supplies General	\$41.42	\$70.68	\$49.24	\$150.00	\$0.00	\$350.00	\$150.00	Paper, envelopes for mailings, miscellaneous office necessities.
Office Supplies Total	\$41.42	\$70.68	\$49.24	\$150.00	\$0.00	\$350.00	\$150.00	
Retirement Plan								
38-22 Town Match Retirement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Not eligible for retirement benefits.
Retirement Plan Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Travel & Meeting								

ASSESSING (DEPT 02)								
	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept	2027 Manager	COMMENTS
REVENUE	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal	COMMENTS
(02) Tree Growth Reimbursement	\$13,095.21	\$12,117.73	\$12,623.68	\$12,000.00	\$14,875.50	\$12,500.00	\$12,500.00	
Veterans Organization Reimbursement	\$2,382.00	\$2,209.00	\$2,143.00	\$2,150.00	\$2,827.00	\$2,300.00	\$2,300.00	
Undesignated Fund Balance						\$5,000.00		Covers an unknown and potentially inconsistent value for legal services associated with assessing if covered by an employee.
Property Taxes						\$28,765.00	\$37,425.00	
Total Assessing Revenue	\$15,477.21	\$14,326.73	\$14,766.68	\$14,150.00	\$17,702.50	\$48,565.00	\$52,225.00	
						Revenues Increase/Decrease		
						\$34,415.00	\$38,075.00	
						243.22%	269.08%	

PLANNING & DEVELOPMENT (DEPT 03)

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal	COMMENTS
EXPENSES								
Miscellaneous Expense								
01-99 Misc Expense	\$0.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Previously used for Comp Plan website and strategic planning software. See computer software line.
Miscellaneous Expense Total	\$0.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Postage & Mail								
10-10 Postage General	\$350.46	\$1.20	\$25.65	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	The Ordinance requires the Planning Board to mail notices of requests for public hearings via certified mail (currently \$9.64 per piece of mail). The fee schedule does not currently have a way to recoup the full cost of sending these notices. \$800 EDDM - 2 mailings annual
Postage & Mail Services Total	\$350.46	\$1.20	\$25.65	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	
Public Advertising								
11-57 Public Notices	\$1,605.00	\$960.00	\$1,070.00	\$900.00	\$260.00	\$900.00	\$900.00	Planning to pursue additional Ordinance amendments in FY 2026 that would require the Town to pay for the cost of advertising required public hearings. Ads have increased to approximately \$120/ad in the Lincoln County News. Advertising costs for Planning Board projects are paid for by the applicants, however (per fee schedule). MDOT PPI Project Outreach
Public Advertising Total	\$1,605.00	\$960.00	\$1,070.00	\$900.00	\$260.00	\$900.00	\$900.00	
Equipment Maintenance								
12-15 Computer Maintenance	\$616.57	\$1,292.89	\$1,294.83	\$1,625.00	\$700.33	\$2,530.00	\$2,530.00	Portion of annual IT contract (\$11,220/yr) + 3 hours consultation/professional hours at \$110/hr + 10 Google mail users. (\$1,122+\$330+\$1,080)

PLANNING & DEVELOPMENT (DEPT 03)								
	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal	COMMENTS
Equipment Maintenance Total	\$616.57	\$1,292.89	\$1,294.83	\$1,625.00	\$700.33	\$2,530.00	\$2,530.00	
Computer Software								
13-38 Computer Software	\$0.00	\$0.00	\$2,750.00	\$5,905.00	\$0.00	\$15,905.00	\$15,925.00	\$5,665 ClearGOV - Strategic Plan/Comp Plan Software/Dashboard \$260 Adobe PDF Pro \$7,000 GIS \$3,000 Civict Engagement for community projects
Computer Software Total	\$0.00	\$0.00	\$2,750.00	\$5,905.00	\$0.00	\$15,905.00	\$15,925.00	
Map Revisions								
15-15 Drafting Expenses	\$1,250.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$1,000.00	\$1,000.00	Land Use Maps, Zoning Maps, PPI Project map, large format files for community planning work
Map Revisions Total	\$1,250.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$1,000.00	\$1,000.00	
Telephone								
16-11 Cell Phone	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Telephone Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Equipment, Tools, & Supplies								
21-14 General Equipment	\$0.00	\$0.00	\$59.95	\$400.00	\$208.53	\$400.00	\$400.00	Field equipment, meeting facilitation supplies, etc... usually minimal
Equipment, Tools, & Supplies Total	\$0.00	\$0.00	\$59.95	\$400.00	\$208.53	\$400.00	\$400.00	
Vehicle Insurance & Maintenance								
30-11 Mileage Expense	\$0.00	\$1,331.52	\$0.00	\$1,500.00	\$137.20	\$1,000.00	\$1,000.00	Reimbursement of staff for use of personal vehicles for attending meetings, site visits, inspections, and other work related uses.
Vehicle Insurance & Maintenance Total	\$0.00	\$1,331.52	\$0.00	\$1,500.00	\$137.20	\$1,000.00	\$1,000.00	
Office Supplies								
32-16 Office Supplies	\$737.02	\$355.20	\$239.88	\$500.00	\$0.00	\$500.00	\$500.00	
Office Supplies Total	\$737.02	\$355.20	\$239.88	\$500.00	\$0.00	\$500.00	\$500.00	

PLANNING & DEVELOPMENT (DEPT 03)								
	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal	COMMENTS
Retirement Plan								
38-22 Town Match Retirement	\$5,387.85	\$7,061.52	\$7,671.79	\$8,120.00	\$4,025.73	\$8,365.00	\$8,400.00	Retirement rate determined by MainePers, FY26 is 10.2%
Retirement Plan Total	\$5,387.85	\$7,061.52	\$7,671.79	\$8,120.00	\$4,025.73	\$8,365.00	\$8,400.00	
Insurances								
40-40 Health Insurance	\$4,282.64	\$13,513.14	\$14,598.17	\$13,340.00	\$6,251.27	\$18,680.00	\$18,680.00	Maine Municipal Health Trust voted a 9% increase in premiums for the '26 calendar year, estimating a 4.5incr for Jan '27. Employee Only-\$15,845.82 Employee w/Children-\$24,149.34 Employee/ Spouse/Family -\$34,347.67 Group I Employees: \$37,415.16 x 1 Line item includes HRA account.
41-41 Workers Compensation	\$479.61	\$1,845.21	\$247.85	\$295.00	\$0.00	\$295.00	\$295.00	Contribution rate .24 of total payroll for econ development/planning employees.
42-42 Unemployment Comp	\$0.00	\$0.00	\$0.00	\$0.00	\$103.20	\$100.00	\$100.00	
	\$4,762.25	\$15,358.35	\$14,846.02	\$13,635.00	\$6,354.47	\$19,075.00	\$19,075.00	
Training & Education								
62-70 Code Enforcement Officer	\$0.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$750.00	\$750.00	To attend state required trainings. MBOIA (includes registration and hotel)
62-62 Planner Training	\$630.50	\$2,061.53	\$1,301.61	\$2,000.00	\$432.30	\$2,410.00	\$4,270.00	APA/AICP dues \$310 (1/2 of \$620) NNECAPA conference \$700 (1/2 of \$1,400 [\$350 registration; \$750 hotel [3 night x \$250/night]; \$300 travel (drive)]) APA/CNU conference \$1,400 (1/2 of \$2,800 [\$800 registration; \$1,000 hotel [4 night x \$250/night]; \$1,000 travel (air)])
62-80 Board of Appeals Training	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00	\$250.00	\$250.00	5 members x \$50 class = \$250 Recent legislation requires all Appeals Board members to take MMA (or similar) training (only once, not annually)

PLANNING & DEVELOPMENT (DEPT 03)								
	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal	COMMENTS
62-94 Planning Board Training	\$95.00	\$0.00	\$0.00	\$200.00	\$0.00	\$350.00	\$350.00	7 members x \$50 class = \$350 Recent legislation requires all Planning Board members to take MMA (or similar) training (only once, not annually)
62-95 Comp Plan Support	\$0.00	\$0.00	\$0.00	\$15,000.00	\$30,800.00	\$15,000.00	\$15,000.00	\$14,500 Island Institute Fellow (assistance with Strategic Plan, Comp Plan Implementation) \$500 potential associated expenses
Training & Education Total	\$725.50	\$2,061.53	\$1,301.61	\$18,900.00	\$31,232.30	\$18,760.00	\$20,620.00	
Miscellaneous Expense								
70-10 Tech Support	\$1,700.00	\$900.00	\$1,100.00	\$1,400.00	\$100.00	\$0.00	\$0.00	
Miscellaneous Expense Total	\$1,700.00	\$900.00	\$1,100.00	\$1,400.00	\$100.00	\$0.00	\$0.00	
FICA & Medicare								
81-88 FICA	\$6,090.89	\$7,828.15	\$8,218.87	\$9,400.00	\$4,588.02	\$9,700.00	\$9,740.00	7.65% of total payroll.
FICA & Medicare Total	\$6,090.89	\$7,828.15	\$8,218.87	\$9,400.00	\$4,588.02	\$9,700.00	\$9,740.00	
Payroll								
90-59 Planner	\$28,729.28	\$58,637.27	\$77,492.22	\$79,615.00	\$39,408.92	\$82,004.00	\$82,360.00	Interlocal Agreement w/Town of Newcastle to share Planner services. 20 hrs/wk or 1040 hrs/yr.
90-70 Code Enforcement Officer	\$21,797.50	\$26,929.17	\$17,728.75	\$30,705.00	\$14,395.20	\$31,626.00	\$31,845.00	PT CEO/LPI/AO Est 20 hrs/wk
90-71 Deputy Code Enforcement Officer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
90-72 Planning Board Secretary	\$1,941.64	\$1,114.76	\$642.95	\$1,720.00	\$168.00	\$1,935.00	\$1,935.00	PB + HPRC Secretary - 90 hours (5 hrs /meeting x 12 PB. meetings + 4 HPRC. meetings + 2 special meetings) x \$21.5/hr(?) = \$1,935 (attends PB & HPRC meetings; records and prepares meeting minutes; manages signatures & filing)
90-73 Board of Appeals Secretary	\$0.00	\$0.00	\$0.00	\$125.00	\$0.00	\$125.00	\$125.00	Allows for 1 meeting if necessary
90-94 Planning Board	\$2,600.00	\$2,400.00	\$5,600.00	\$5,250.00	\$2,092.76	\$5,250.00	\$5,250.00	Stipend \$50/meeting. Includes special meetings. Est 15 meetings

PLANNING & DEVELOPMENT (DEPT 03)								
	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal	COMMENTS
90-96 Payroll Liability	\$0.00	\$0.00	\$385.24	\$5,435.00	\$367.55	\$5,835.00	\$5,835.00	Merit, Certification, & Longevity Increases as well as Paid Family Medical Leave contribution, Employee Reimbursements
Payroll Total	\$55,068.42	\$89,081.20	\$101,849.16	\$122,850.00	\$56,432.43	\$126,775.00	\$127,350.00	
Contracted Services								
Planning Consultant	\$3,250.00	\$0.00	\$0.00	\$4,250.00	\$0.00	\$16,300.00	\$20,550.00	\$4,250 Ordinance Updates (aprox 50 hours) \$16,300 Site Plan Review (MCOG)
Contracted Services Total	\$3,250.00	\$0.00	\$0.00	\$4,250.00	\$0.00	\$16,300.00	\$20,550.00	
Total Planning & Development Expense	\$81,543.96	\$128,731.56	\$140,427.76	\$192,885.00	\$104,039.01	\$222,210.00	\$228,990.00	
						Expenses Increase/Decrease	\$29,325.00	\$36,105.00
							15.20%	18.72%

PLANNING & DEVELOPMENT (DEPT 03)								
	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept	2027 Manager	COMMENTS
REVENUE	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal	COMMENTS
(03) Revenue To Reimb Expense Accts	\$ -	\$ 25,542.12	\$ 48,665.94	\$ 54,780.00	\$ 18,876.68	\$61,982.00	\$60,210.00	Newcastle Reimbursement
(03) Planning & Development Fees	\$ 4,048.94	\$ 1,075.00	\$ 3,282.00	\$ 2,000.00	\$ 1,371.80	\$7,000.00	\$3,000.00	Site Plan Review Fees
(03) Building Permit Fees	\$ 11,319.85	\$ 11,904.02	\$ 28,096.82	\$ 20,000.00	\$ 6,284.38	\$20,000.00	\$20,000.00	Bldg, SLZ, Sign, Floodplain - will require review and likely increase of fees
(03) Town Plumbing Permit Fees	\$ 7,080.00	\$ 9,702.50	\$ 7,420.00	\$ 6,500.00	\$ 5,820.00	\$7,000.00	\$7,000.00	Internal and Subsurface
(03) Business Licensing						\$0.00	\$0.00	TBD
(03) Marijuana App & Permit Fees	\$ 21,001.00	\$ 20,000.00	\$ 10,000.00	\$ 15,000.00	\$ 10,500.00	\$20,000.00	\$20,000.00	Recreational, Medical, and Manufacturing
Grants						\$10,000.00	\$10,000.00	HOP Grant for Ordinance updates
Undesignated Fund Balance						\$0.00	\$19,000.00	One-time GIS set-up fees \$4,000, Island Fellow Contract \$15,000
Property Tax				\$94,605.00		\$96,228.00	\$89,780.00	
Total Planning & Development Revenue	\$43,449.79	\$68,223.64	\$97,464.76	\$192,885.00	\$42,852.86	\$222,210.00	\$228,990.00	
						Revenues Increase/Decrease	\$29,325.00	\$36,105.00
						15.20%	18.72%	

SOLID WASTE (DEPT 04)

EXPENSES	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal	COMMENTS
Transfer Station Fees								
37-37 Tipping Fees/Capital Costs	\$141,870.00	\$145,417.04	\$183,265.76	\$190,445.00	\$91,106.82	\$211,950.00	\$211,950.00	Transfer station operates on a calendar year basis. CY '23 \$145,412 CY '24 \$174,409 CY '25 \$182,215 CY '26 \$202,530 (July-Dec'26 \$16,880/month) CY '27 EST \$221,325 (Jan-June'27 \$18,445/month) 9.28% Over the last 5 years, this account has increased by 46.4% or \$64,200.
Total Solid Waste Management	\$141,870.00	\$145,417.04	\$183,265.76	\$190,445.00	\$91,106.82	\$211,950.00	\$211,950.00	
						Expenses Increase/Decrease	\$21,505.00 11.29%	\$21,505.00 11.29%
REVENUE	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal	
Undesignated Fund Balance								
Property Taxes				\$190,445.00		\$211,950.00	\$211,950.00	
Total Administration Revenue	\$0.00	\$0.00	\$0.00	\$190,445.00	\$0.00	\$211,950.00	\$211,950.00	
						Revenues Increase/Decrease	\$21,505.00 11.29%	\$21,505.00 11.29%

MINUTES
Nobleboro/Jefferson Transfer Station Annual Meeting
Nobleboro Town Office Meeting Room
January 8, 2026 @ 6:00 pm

ATTENDEES

Nobleboro/ Jefferson Transfer Station

Dick Spear, Transfer Station Agent	Jon Chadwick, Nobleboro Select Board Chair
John Arsenault, Transfer Station Manager	Claudia Orff-Reed, Jefferson Select Board
Robert “Jigger” Clark, Transfer Station Chair	Richard Powell, Nobleboro Select Board

Guests

Robyn Clark, Nobleboro Treasurer	Andrew Dorr, Damariscotta Town Manager
Tor Glendinning, Newcastle Select Board	Bob Lain, Nobleboro Resident
John “Boe” March, Bremen Select Board	Kevin Sutherland, Newcastle Town Manager

OPEN MEETING: Dick Spear opened the meeting at 6:00 pm

MINUTES: Approve Minutes (if applicable)

NEW BUSINESS:

❖ **Election of Officers**

- Dick Spear announced he is not seeking reelection to the Select Board after approximately 20 years of service.
 - The NJTS elected to have Dick continue as the Transfer Station Agent.
 - Motion: Claudia to nominate Dick as Transfer Station Agent for 2026
 - Second: Richard
 - Result: Motion passed unanimously
- Jigger was nominated and elected as the Chair of the Transfer Station Board
 - Motion: Dick to nominate Jigger as Transfer Station Chair for 2026
 - Second: Richard
 - Result: Motion passed unanimously

❖ **Amendment to the Bylaws**

- The Board discussed changing the mandated meeting time, which is currently the second Wednesday in January. A motion was passed to accept a proposed amendment to allow more flexibility.
 - Motion: Richard motioned to accept the proposed amendment
 - Second: Claudia
 - Result: Motion passed unanimously

❖ **Manager’s Report**

- 2025 (in Review)
 - A new off-road diesel tank and pump were installed, eliminating the need to transport fuel in five-gallon cans.
 - The backhoe required numerous hose repairs and two new front tires this year.
 - The new gas tank will save money on mileage reimbursement but does not provide a significant price break on bulk fuel purchases.
 - A safety inspection by the Labor Safety Division resulted in five infractions and a \$2,200 fine. Violations included lack of fall protection at demo cans, failure to file an

annual OSHA 300 report, outdated safety training signoffs, and improperly stored propane tanks.

- A subsequent inspection by the Maine Municipal Association's risk management team found 11 items needing correction, many of which overlapped with the previous inspection. A new training book is now being used to address these items.

➤ 2026 (Looking Ahead)

- The pavement area near the demolition cans is broken and sunken, creating a trip hazard that has already caused two people to fall. Concrete repair in the demo area is estimated to be around \$25,000.
- The exit road experiences significant flooding each year because two small culverts freeze and cannot manage the drainage.
- The road to the brush yard is washing out and requires maintenance, and both it and the exit road have overhanging branches that need to be cut back. Paving and road repairs are estimated at \$50,000.
- The wooden platform next to the front trash compactor is damaged and needs repair.
- A dedicated, compliant area is needed for Freon items (refrigerators, AC units), which must be stored on a cement pad, pavement, or soil-tested ground.
 - The current process for handling refrigerators and AC units is labor-intensive and has led to two employee injuries. The manager suggested modifying the backhoe with a fixed thumb or hiring an excavator to manage these items more safely.
 - A refurbished compactor would cost around \$40,000, and a decent used backhoe would be \$60,000 to \$70,000.
- The manager emphasized the need to start putting money away for capital improvements, such as repairing the exit road, installing a cement pad, and fixing the road to the brush pile.
 - The group agreed to postpone major hot top paving work to avoid tearing it up if a facility expansion project proceeds within the next two years.
 - Necessary maintenance, such as filling potholes with cold patch and grading the road to the trash area, will still be performed.
- Two containers (one demo can, one trash container) were taken out of service due to being unsafe to haul. More are nearing the end of their 10-12 year lifespan.
 - The facility needs to purchase new containers because several are too rotted and have been retired, creating a capacity issue. A lack of available containers has sometimes forced them to pile demolition debris on the ground.
 - The current inventory includes three octagons and two square containers for trash, and five for demolition materials. The purchase of three new containers would only replace what has been lost, not increase overall capacity.
 - A proposal was made to purchase four new containers this year while prices are down, taking advantage of cheaper transportation for a two-container load.
 - A suggestion was made to implement a regular maintenance schedule for containers, including steam cleaning and undercoating, to prevent rust and extend their lifespan.
- Hauling coordination has become more challenging since the destination for trash changed to a facility in Norridgewock, which has limited hours. This restricts haulers to a maximum of two loads per day and makes the facility more vulnerable to backlogs, reinforcing the need for extra container capacity.

❖ **Agent's Reports**

- Recycling Report
 - Miscellaneous metal sales generated \$42,557.95.
 - Returnable bottles/cans collected in a dedicated bin generated \$6,001.39.
- Waste Management Reports
 - Revenue from the demo field is down by approximately \$30,000 or \$40,000, a slack of about 200 tons. Revenue from demo fees is \$138 per ton after shipping.
 - Compacted MSW loads average 11-15 tons, while open-top demo loads average 9-10 tons. Compacted MSW in open-top cans can reach 15-20 tons.
- 2025 Financial Report
 - A significant correction was made to the beginning balance for the year from around \$6,000 to \$47,000 to match the previous year's ending balance.
 - The year ended with a balance of \$89,009.
- 2026 Budget
 - Following the budget correction, a suggestion was made and accepted to move \$20,000 from the surplus into the capital line to fund the purchase of more containers.
 - The initial price for four new cans was \$46,968, plus \$7,200 for sugar.
 - Individual can prices are \$10,039 for open tops and \$9,845 for octagon trash cans. Shipping costs \$3,600 for up to two cans.
 - The total proposed budget will be \$692,000, with \$20,000 coming from the surplus, keeping the amount to be raised by the towns at \$672,000. For one town, this represents a \$7,694 increase.
- 2026 Proposed Funding for Budget
 - A motion was made and passed to accept the current budget and proposed funding as presented.
 - Motion: Richard
 - Second: Claudia
 - Result: Motion passed unanimously

OTHER BUSINESS:

❖ Interlocal Agreement/Cost-Sharing/Governance

- There are concerns and suspicion that non-qualified trash is entering the system from other towns, particularly from large commercial trucks (Regional, Riverside) and on days when neighboring facilities are closed.
 - The board discussed the difficulty of monitoring whether commercial haulers are bringing in trash from outside the five designated towns, as it relies on the honesty of hauling companies.
 - A past inquiry about six or seven years ago explored using Bristol's services, but the cost was twice what was being charged, confirming the current service's cost-efficiency.
- The original cost-sharing agreement was based on population. An analysis based on a state valuation and population formula showed that over the last five years, Jefferson has overpaid by \$44,000 while Nobleboro has underpaid. Damariscotta has paid the most relative to the formula.
 - A proposal was introduced to restructure the arrangement to be fairer and more equitable for all five participating communities, based on an equal weighting of state valuation and population.
 - The proposal includes forming a new governing board where all five member towns have an equal vote. This would require the other three towns to "buy in" to the asset, requiring legal review and a town vote for each community.

- A proposal exists to leverage a multi-town agreement to apply for grants, which would provide funding from sources other than property taxes.
- The immediate next step is for the two Jefferson boards to meet and determine if there is interest in the multi-town proposal.
- A workshop was suggested to gather ideas and create a 10-year outlook, with a facilitator from Lincoln County Regional.
- The Town of Nobleboro owns the current facility and a total of 34 acres of land, with sufficient room for expansion.

ADJOURNMENT

- Motion: DS motioned to adjourn at 7:23 pm
- Second: CO
- Result: Motion passed unanimously

- **Article [II], Section [1]: Annual Meetings**

Current Wording	Proposed Amendment	If Adopted, Will Read
Annual Meeting: There shall be an annual meeting of the Council, to be held on second Wednesday in January of each month.	"The Annual Meeting shall be held at 6:00 p.m. in late December or early January, on a date determined by the Board."	" The Annual Meeting shall be held at 6:00 p.m. in late December or early January, on a date determined by the Board."

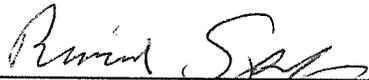
N/J Transfer Station

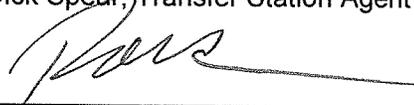


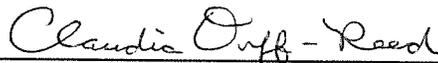
AMENDED AND RESTATED BYLAWS
OF THE
NOBLEBORO/JEFFERSON TRANSFER STATION

ARTICLE II

Section 2. ANNUAL MEETINGS. The Annual Meeting shall be held at 6:00 p.m. in late December or early January, on a date determined by the Board.


Dick Spear, Transfer Station Agent


Robert Clark, Board Member
CHAIR


Claudia Orff-Reed
Board Member

CERTIFICATE OF SECRETARY

I, the undersigned, do hereby certify:

1. I am the duly elected and acting Secretary of the Nobleboro/Jefferson Transfer Station; and
2. The foregoing Bylaws constitute Bylaws of said transfer station as duly adopted by the Board of Directors of said transfer station by Unanimous Written Consent dated as of January 8, 2026.


Secretary

GRIMMELL TONNAGE

Year over Year Comparison

2021		2022		2023		2024		2025	
DATE	TONNAGE	DATE	TONNAGE	DATE	TONNAGE	DATE	TONNAGE	DATE	TONNAGE
12/29/20	8.87	01/11/22	11.42	01/04/23	8.85	01/16/24	9.46	01/07/25	6.08
01/08/21	8.90	02/03/22	8.45	01/30/23	9.71	02/12/24	8.4	01/21/25	6.22
01/18/21	6.25	02/22/22	8.00	02/15/23	7.17	03/01/24	8.57	02/20/25	7.68
01/29/21	8.18	03/08/22	6.56	03/29/23	10.33	03/15/24	7.7	03/11/25	8.55
02/23/21	9.36	03/21/22	9.12	04/10/23	11.44	03/25/24	6.84	03/19/25	6.93
03/15/21	10.44	04/01/22	7.17	04/17/23	8.86	04/12/24	7.56	03/31/25	7.58
03/23/21	7.63	04/12/22	6.78	04/24/23	9.45	04/19/24	5.52	04/15/25	7.76
04/01/21	8.72	04/20/22	8.39	05/03/23	8.16	04/26/24	5.7	04/23/25	8.88
04/09/21	10.21	04/27/22	15.53	05/16/23	9.68	05/02/24	6.38	05/02/25	7.50
04/14/21	6.94	05/04/22	8.01	05/25/23	7.18	05/10/24	10.9	05/09/25	6.83
04/22/21	7.94	05/13/22	8.45	06/06/23	8.30	05/13/24	9.04	05/15/25	6.51
04/28/21	9.13	05/19/22	6.96	06/21/23	9.02	05/14/24	13.72	06/10/25	9.06
05/05/21	8.54	05/31/22	9.32	06/27/23	8.20	05/15/24	11.06	06/13/25	5.80
05/11/21	7.76	06/07/22	6.52	07/19/23	14.28	05/17/24	11.23	06/23/25	7.93
05/19/21	10.27	06/14/22	6.31	07/06/23	8.55	05/20/24	11.97	07/01/25	6.99
05/28/21	8.84	06/23/22	7.15	07/13/23	5.73	05/21/24	10.91	07/08/25	5.39
06/09/21	9.43	07/06/22	9.49	07/21/23	7.71	05/24/24	6.12	07/14/25	6.63
06/22/21	9.75	07/15/22	8.02	07/31/23	8.49	05/30/24	7.74	07/21/25	7.93
07/01/21	9.51	07/26/22	8.52	08/08/23	6.72	06/04/24	7.91	07/28/25	7.29
07/12/21	12.05	08/02/22	7.54	08/16/23	7.24	06/10/24	7.69	08/04/25	8.20
07/21/21	10.33	08/09/22	6.51	08/23/23	8.27	06/17/24	7.27	08/11/25	7.26
08/02/21	10.75	08/18/22	8.88	08/30/23	7.49	06/26/24	7.96	08/29/25	7.63
08/09/21	5.71	08/25/22	7.69	09/06/23	6.59	07/03/24	7.09	09/09/25	9.49
08/16/21	6.64	09/01/22	6.73	09/08/23	4.44	07/12/24	8.55	09/16/25	7.78
08/26/21	8.90	09/12/22	9.16	09/18/23	7.94	07/17/24	7.94	09/22/25	7.58
09/02/21	8.22	09/23/22	9.13	09/25/23	6.76	07/26/24	9	09/30/25	7.61
09/13/21	10.31	10/03/22	8.08	10/02/23	7.77	08/12/24	9.12	10/07/25	8.03
09/21/21	7.23	10/14/22	7.83	10/09/23	6.87	08/19/24	7.45	10/14/25	5.38
09/30/21	9.88	10/24/22	9.71	10/16/23	7.97	08/22/24	8.21	10/22/25	6.87
10/11/21	9.94	11/03/22	9.44	10/26/23	8.85	08/27/24	6.42	10/30/25	7.47
10/18/21	10.06	11/09/22	7.80	11/02/23	6.95	09/12/24	7.4	10/22/25	6.87
10/21/21	5.87	11/16/22	9.27	11/09/23	6.61	09/17/24	6.52	10/30/25	7.47
11/01/21	9.49	11/30/22	8.80	11/15/23	6.97	09/20/24	6	11/06/25	7.16
11/12/21	9.41	12/08/22	7.84	11/27/23	9.54	09/04/24	8.8	11/13/25	6.59
11/22/21	9.99	12/14/22	5.67	12/26/23	7.35	09/25/24	7.18	11/18/25	6.24
12/03/21	9.49					10/04/24	6.62	11/25/25	7.03
12/15/21	7.81					10/16/24	8.58	12/05/25	6.57
						10/24/24	7.76		
						10/31/24	7.3		
						11/13/24	7.78		
						11/15/24	6.54		
						11/22/24	15.29		
						12/03/24	7.28		
328.75		290.25		285.44		356.48		268.77	

DEMO

WASTE MANAGEMENT TONNAGE

	2025	2026	2027	2028	2029	2030	2031	2032	2033
JANUARY	142.45								
FEBRUARY	98.76								
MARCH	215.35								
QTR TOTAL	456.56	0.00							
APRIL	193.52								
MAY	243.34								
JUNE	220.19								
QTR TOTAL	657.05	0.00							
JULY	112.45								
AUGUST	242.27								
SEPTEMBER	238.83								
QTR TOTAL	593.55	0.00							
OCTOBER	208.19								
NOVEMBER	226.21								
DECEMBER	272.94								
QTR TOTAL	707.34	0.00							
YEAR TO DATE	2414.50	0.00							

DEMO
WASTE MANAGEMENT TONNAGE

	2016	2017	2018	2019	2020	2021	2022	2023	2024
JANUARY	53.32	46.19	39.12	54.69	72.85	115.46	67.30	109.81	83.09
FEBRUARY	46.61	41.72	44.09	67.58	70.31	49.40	59.24	50.61	136.41
MARCH	46.67	74.06	106.92	50.09	65.48	73.58	69.87	76.90	185.69
QTR TOTAL	146.60	161.97	190.13	172.36	208.64	238.44	196.41	237.32	405.19
APRIL	76.56	94.73	86.28	155.40	110.09	159.23	133.70	124.56	191.47
MAY	92.47	132.81	113.15	142.42	138.92	152.28	145.02	137.29	432.48
JUNE	77.80	110.73	107.30	116.82	125.81	161.29	140.63	121.44	368.57
QTR TOTAL	246.83	338.27	306.73	414.64	374.82	472.80	419.35	383.29	992.52
JULY	114.33	119.15	105.50	134.19	203.50	230.63	227.77	199.98	215.91
AUGUST	103.11	88.36	162.86	188.04	134.44	182.10	132.45	202.05	341.27
SEPTEMBER	141.21	170.99	107.52	125.15	144.85	136.55	162.61	261.22	186.14
QTR TOTAL	358.65	378.50	375.88	447.38	482.79	549.28	522.83	663.25	743.32
OCTOBER	111.36	102.25	106.17	109.84	152.14	185.34	112.88	236.74	231.55
NOVEMBER	86.81	85.68	80.95	113.57	157.90	155.64	170.70	216.77	202.21
DECEMBER	78.93	80.64	68.66	99.96	149.21	192.88	145.80	137.75	87.40
QTR TOTAL	277.10	268.57	255.78	323.37	459.25	533.86	429.38	591.26	521.16
YEAR TO DATE	1029.18	1147.31	1128.52	1357.75	1525.50	1794.38	1567.97	1875.12	2662.19

MSW

WASTE MANAGEMENT TONNAGE

	2025	2026	2027	2028	2029	2030	2031	2032	2033
JANUARY	186.85								
FEBRUARY	150.42								
MARCH	160.53								
QTR TOTAL	497.80	0.00							
APRIL	161.64								
MAY	174.47								
JUNE	194.77								
QTR TOTAL	530.88	0.00							
JULY	107.01								
AUGUST	222.68								
SEPTEMBER	200.56								
QTR TOTAL	530.25	0.00							
OCTOBER	209.17								
NOVEMBER	151.69								
DECEMBER	254.17								
QTR TOTAL	615.03	0.00							
YEAR TO DATE	2173.96	0.00							

MSW
WASTE MANAGEMENT TONNAGE

	2016	2017	2018	2019	2020	2021	2022	2023	2024
JANUARY	179.95	188.55	168.33	176.98	187.29	229.70	223.03	195.63	109.46
FEBRUARY	133.35	133.92	140.86	163.10	156.11	173.13	163.98	172.71	152.69
MARCH	170.48	245.12	249.62	154.31	183.90	190.94	188.64	63.96	153.04
QTR TOTAL	483.78	567.59	558.81	494.39	527.30	593.77	575.65	432.30	415.19
APRIL	163.99	193.03	201.36	279.57	173.24	208.14	205.02	185.71	159.51
MAY	191.19	192.72	194.60	190.59	207.42	208.79	211.47	225.06	281.65
JUNE	169.87	208.63	197.12	190.44	212.46	223.30	227.03	208.81	323.07
QTR TOTAL	525.05	594.38	593.08	660.60	593.12	640.23	643.52	619.58	764.23
JULY	308.41	216.65	234.25	267.80	382.09	374.75	352.45	263.57	221.63
AUGUST	209.92	232.49	357.61	337.30	240.64	260.47	261.11	219.80	350.31
SEPTEMBER	315.62	331.57	219.73	187.81	250.21	246.09	248.00	329.21	217.37
QTR TOTAL	833.95	780.71	811.59	792.91	872.94	881.31	861.56	812.58	789.31
OCTOBER	194.18	219.77	210.60	211.00	207.40	242.24	243.38	181.95	215.66
NOVEMBER	183.19	201.85	170.60	201.31	208.00	209.16	232.53	181.88	163.21
DECEMBER	196.51	161.87	217.71	263.03	300.12	300.47	255.23	181.01	101.81
QTR TOTAL	573.88	583.49	598.91	675.34	715.52	751.87	731.14	544.84	480.68
YEAR TO DATE	2416.66	2526.17	2562.39	2623.24	2708.88	2867.18	2811.87	2409.30	2449.41

**NOBLEBORO/JEFFERSON TRANSFER STATION
YEAR OVER YEAR COMPARISON**

	2021	2022	2023	2024	2025	2024 vs 2025	
						\$	%
Bremen	48,423.00	50,767.00	55,073.00	66,055.00	69,011.15	2,956.15	4.48%
Damariscotta	131,942.00	138,328.00	145,412.00	174,409.00	182,213.66	7,804.66	4.47%
Newcastle	91,884.00	113,643.00	119,808.00	143,699.00	150,129.53	6,430.53	4.47%
Nobleboro	60,418.00	63,342.00	63,285.00	75,906.00	79,302.29	3,396.29	4.47%
Jefferson	<u>95,069.00</u>	<u>99,671.00</u>	<u>99,518.00</u>	<u>119,263.00</u>	<u>124,704.37</u>	<u>5,441.37</u>	4.56%
	\$ 427,736.00	\$ 465,751.00	\$ 483,096.00	\$ 579,332.00	\$ 605,361.00	\$ 26,029.00	

**NOBLEBORO/JEFFERSON TRANSFER STATION
YEAR OVER YEAR COMPARISON**

	2022	2023	2024	2025	2024 vs 2025	
					\$	%
Demolition	247,882.31	307,057.71	374,024.83	333,300.01	(40,724.82)	-10.89%
Tires	6,744.60	6,068.00	6,202.00	5,384.00	(818.00)	-13.19%
Metal	49,882.40	45,175.30	51,265.55	42,557.95	(8,707.60)	-16.99%
Brush	8,054.00	10,370.64	9,704.20	10,626.90	922.70	9.51%
Miscellaneous	5,862.05	9,359.40	11,328.00	12,305.80	977.80	8.63%
Bottles	5,038.74	7,204.64	5,578.41	6,001.39	422.98	7.58%
Hazardous Waste	-	3,261.00	-	2,623.00	2,623.00	100.00%
	\$ 323,464.10	\$ 388,496.69	\$ 458,102.99	\$ 412,799.05	\$ (45,303.94)	

**NOBLEBORO/JEFFERSON TRANSFER STATION
FINANCIAL STATEMENT**

Beginning Balance as of 01/01/25	47,059.95
Revenue:	
Nobleboro	79,302.24
Jefferson	124,704.37
Damariscotta	182,213.64
Bremen	69,011.15
Newcastle	150,129.48
Miscellaneous	12,305.80
Metal	42,557.95
Brush	10,626.90
Tires	5,384.00
Demolition	336,302.11
Hazardous Waste	2,623.00
Bottles	<u>6,001.39</u>
 Total Revenue	 <u>1,021,162.03</u>
 Total	 1,068,221.98
 Less: Expenses	 <u>(978,317.28)</u>
 Ending Balance as of 12/31/2025	 89,904.70

**NOBLEBORO/JEFFERSON TRANSFER STATION
2026 PROPOSED FUNDING**

Budget Amount	\$	692,860.00
Amount from Surplus		<u>20,000.00</u>
2026 Amt to be Raised	\$	672,860.00
2025 Amt to be Raised		<u>605,361.00</u>
Increase	\$	67,499

Town	% of Budget	Amt to be Raised	Monthly	Increase
Bremen	11.4%	76,706.04	6,392.17	7,694.89
Damariscotta	30.1%	202,530.86	16,877.57	20,317.20
Jefferson	20.6%	138,609.16	11,550.76	13,904.79
Newcastle	24.8%	166,869.28	13,905.77	16,739.75
Nobleboro	<u>13.1%</u>	<u>88,144.66</u>	<u>7,345.39</u>	<u>8,842.37</u>
	100.0%	\$ 672,860.00	\$ 56,071.67	\$ 67,499.00

Custom Budget Report

Expense

	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Initial	2026 Initial
Dept: 530 Transfer Station						
PERSONNEL SERVICES						
01-06 FICA	14,783.86	15,079.36	16,081.00	14,237.67	16,410.00	
01-11 TRANSFER STATION ATTENDANTS	188,756.58	197,432.60	204,970.00	181,080.17	200,000.00	
01-15 TRANSFER STATION AGENT	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	
01-21 PFML EMPLOYER	0.00	0.00	1,053.00	886.51	1,000.00	
PERSONNEL SERVICES	208,040.44	217,011.96	226,604.00	200,704.35	221,910.00	
UTILITIES						
02-20 TELEPHONE	1,453.60	1,351.59	1,500.00	1,353.97	1,500.00	
02-21 ELECTRIC	4,606.52	3,338.49	4,000.00	3,673.12	4,000.00	
02-25 PROPANE	0.00	873.51	900.00	1,002.87	1,000.00	
UTILITIES	6,060.12	5,563.59	6,400.00	6,029.96	6,500.00	
SUPPLIES						
04-42 T S FUEL	3,210.78	2,693.73	2,500.00	3,370.66	2,500.00	
04-45 T S UNIFORMS	1,055.32	672.44	1,000.00	621.45	1,000.00	
04-50 T S SUPPLIES	3,431.92	2,888.90	3,000.00	5,339.73	3,000.00	
SUPPLIES	7,698.02	6,255.07	6,500.00	9,331.84	6,500.00	
MAINTENANCE & REPAIRS						
05-15 MAINTENANCE OF GROUNDS	2,592.45	2,537.77	1,800.00	1,880.96	2,000.00	
05-20 T S COMPACTOR	5,919.25	4,315.61	2,000.00	1,098.00	2,000.00	
05-25 T S SCALES & COMPUTER REPAIRS	875.00	2,863.78	2,500.00	890.00	2,000.00	
05-30 TS BACKHOE	4,097.27	32,501.70	3,000.00	6,763.26	5,000.00	
05-35 TS DEMO CANS	502.00	0.00	0.00	0.00	0.00	
05-37 TS CONTAINER REPAIRS	1,966.00	2,036.00	1,000.00	738.00	1,000.00	
MAINTENANCE & REPAIRS	15,951.97	44,254.86	10,300.00	11,370.22	12,000.00	

Custom Budget Report

Expense

	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Initial	2026 Initial
Dept: 530 Transfer Station CONT'D						
CONTRACTED SERVICES						
06-04 TECH SUPPORT	90.00	0.00	0.00	0.00	0.00	
06-25 SNOWPLOWING	2,677.00	3,800.00	4,000.00	5,650.00	5,000.00	
06-27 TS STUMPGRINDING	0.00	0.00	0.00	1,750.00	0.00	
06-28 TS REFRIGERATOR DISPOSAL	0.00	3,331.50	0.00	3,387.00	0.00	
06-36 TS ADMINISTRATION	7,000.00	7,500.00	7,500.00	7,500.00	7,500.00	
06-39 UNEMPLOYMENT ACCT	0.00	0.00	0.00	3,842.69	0.00	
06-45 ADVERTISING	100.00	240.00	250.00	240.00	250.00	
06-65 HAULING FEE DEMO	109,130.38	113,556.00	0.00	121,640.00	0.00	
06-66 DEMO FEE	163,227.50	222,151.51	0.00	182,392.39	0.00	
06-75 HAULING FEE TRASH	107,580.00	98,328.00	110,000.00	96,060.00	110,000.00	
06-76 MSW FEE TRASH	202,908.30	205,627.99	220,000.00	273,092.33	240,000.00	
06-77 HAULING METAL	12,960.00	14,189.00	0.00	13,455.00	0.00	
06-78 FUEL ADJUSTMENT	649.00	0.00	0.00	0.00	0.00	
06-96 TIRE DISPOSAL	7,862.00	5,431.00	0.00	4,460.00	0.00	
CONTRACTED SERVICES	614,184.18	674,155.00	341,750.00	713,469.41	362,750.00	
PROFESSIONAL FEES						
07-05 LICENSES	2,286.00	1,869.00	2,200.00	2,741.50	2,200.00	
PROFESSIONAL FEES	2,286.00	1,869.00	2,200.00	2,741.50	2,200.00	
INSURANCE						
08-04 RETIREMENT FUNDS	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	
08-05 TS INSURANCE	7,500.00	7,500.00	12,000.00	12,291.14	12,000.00	
08-06 TOWN HEALTH INS/REIMB	0.00	6,333.42	13,807.00	5,752.85	13,000.00	
INSURANCE	10,000.00	16,333.42	28,307.00	20,543.99	27,500.00	
EQUIPMENT PURCHASES						

Custom Budget Report

Expense

	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Initial	2026 Initial
Dept: 530 Transfer Station CONT'D						
09-06 COMPUTER SOFTWARE/HARDWARE	59.30	0.00	1,200.00	5,706.85	1,000.00	
09-15 T S EQUIPMENT	999.10	133.22	0.00	0.00	0.00	
EQUIPMENT PURCHASES	1,058.40	133.22	1,200.00	5,706.85	1,000.00	
MISC INCIDENTALS						
12-12 OPERATING EXPENSES	3,286.27	2,029.38	600.00	2,383.81	1,000.00	
12-13 HAZARDOUS WASTE	8,850.00	5,644.00	1,000.00	4,329.00	1,000.00	
12-20 CAPITAL RESERVES	45,677.50	63,032.04	10,000.00	0.00	30,000.00	
12-25 MILEAGE	581.84	488.36	500.00	238.00	500.00	
12-31 RECYCLING ELECTRONICS	1,973.02	2,529.80	0.00	1,468.35	0.00	
MISC INCIDENTALS	60,368.63	73,723.58	12,100.00	8,419.16	32,500.00	
Transfer Station	925,647.76	1,039,299.70	635,361.00	978,317.28	672,860.00	
Expense Totals:	925,647.76	1,039,299.70	635,361.00	978,317.28	672,860.00	

Custom Budget Report

Revenue

	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Initial	2026 Initial
Dept: 530 Transfer Station						
037 TS Demolition Fees	0.00	391,504.33	0.00	333,300.01	0.00	
038 TS Electronic Fees	0.00	0.00	0.00	1,715.00	0.00	
039 TS Tire Disposal	0.00	6,202.00	0.00	5,384.00	0.00	
040 TS Nobleboro Fees	0.00	85,844.58	0.00	79,302.24	0.00	
041 TS Jefferson Fees	0.00	109,324.38	0.00	124,704.37	0.00	
042 TS Damariscotta Fees	0.00	145,412.04	0.00	196,026.09	0.00	
043 TS Bremen Fees	0.00	60,550.49	0.00	69,011.15	0.00	
044 TS Newcastle Fees	0.00	119,749.10	0.00	162,104.39	0.00	
045 TS Bottle Refund	0.00	5,578.41	0.00	6,001.39	0.00	
046 TS Refrigeration	0.00	11,328.00	0.00	10,590.80	0.00	
047 TS Hazardous Waste	0.00	0.00	0.00	2,623.00	0.00	
048 TS Metal Fees	0.00	51,265.55	0.00	42,557.95	0.00	
049 TS Brush Fees	0.00	9,704.20	0.00	10,626.90	0.00	
Transfer Station	0.00	996,463.08	0.00	1,043,947.29	0.00	
Revenue Totals:	0.00	996,463.08	0.00	1,043,947.29	0.00	

A proposal for the Council of Governments

	2025	Proposed 2026
Operating cost	605,361	672,860

State Valuation	2024		2025	
Bremen	\$323,950,000	13.59%	\$381,250,000	14.04%
Damariscotta	\$537,100,000	22.53%	\$604,750,000	22.27%
Jefferson	\$613,800,000	25.75%	\$698,300,000	25.71%
Newcastle	\$404,600,000	16.97%	\$453,750,000	16.71%
Nobleboro	\$504,250,000	21.15%	\$577,650,000	21.27%

Population (2020 Census)

Bremen	823	8.84%
Damariscotta	2297	24.67%
Jefferson	2551	27.40%
Newcastle	1848	19.85%
Nobleboro	1791	19.24%

2025 Census

<i>843</i>	<i>8.7%</i>
<i>2303</i>	<i>23.77%</i>
<i>2725</i>	<i>28.13%</i>
<i>1897</i>	<i>19.59%</i>
<i>1917</i>	<i>19.79%</i>

Proposed share of the budget

Bremen	\$67,891.76	11.22%	\$76,970.79	11.44%	<i>11.37</i>
Damariscotta	\$142,879.10	23.60%	\$157,923.79	23.47%	<i>22.57</i>
Jefferson	\$160,876.29	26.58%	\$178,691.73	26.56%	<i>26.12</i>
Newcastle	\$111,456.76	18.41%	\$122,992.16	18.28%	<i>17.50</i>
Nobleboro	\$122,257.10	20.20%	\$136,281.53	20.25%	<i>20.76</i>

A problem with the current Transfer Station COG Agreement

"costs... according to the proportionate share based on an averaging of the latest State Valuation and the most recent census count for each Town, said proportions to be adjusted each year at the annual council meeting using the latest available State valuation."

Looking at each COG town's contribution, without considering the other communities fees toward this...

A. Contributions:

	2021	2022	2023	2024	2025
Nobleboro	60,418.00	63,342.00	63,285.00	75,906.00	79,302.29
Jefferson	<u>95,069.00</u>	<u>99,671.00</u>	<u>99,518.00</u>	<u>119,263.00</u>	<u>124,704.37</u>
	155,487.00	163,013.00	162,803.00	195,169.00	204,006.66

B. Contributions (percent):

Nobleboro	38.86%	38.86%	38.87%	38.89%	38.87%
Jefferson	61.14%	61.14%	61.13%	61.11%	61.13%

C. State Valuations:

	2020	2021	2022	2023	2024	2025
Nobleboro	323,400,000	348,900,000	367,550,000	434,700,000	504,250,000	577,650,000
Jefferson	<u>369,900,000</u>	<u>386,800,000</u>	<u>421,100,000</u>	<u>481,150,000</u>	<u>613,800,000</u>	<u>698,300,000</u>
	693,300,000	735,700,000	788,650,000	915,850,000	1,118,050,000	1,275,950,000

D. State Valuation Percents:

Nobleboro	46.65%	47.42%	46.60%	47.46%	45.10%	45.27%
Jefferson	53.35%	52.58%	53.40%	52.54%	54.90%	54.73%

E. 2020 Census

Nobleboro	1791	41.25%
Jefferson	<u>2551</u>	58.75%
	4342	

F. Average of SV and Population:

Nobleboro	43.95%	44.34%	43.93%	44.36%	43.17%	43.26%
Jefferson	56.05%	55.66%	56.07%	55.64%	56.83%	56.74%

G. What the budget shares should have been based on the COG Agreement

Nobleboro	\$68,332.45	\$72,273.85	\$71,513.85	\$86,569.53	\$88,078.98
Jefferson	\$87,154.55	\$90,739.15	\$91,289.15	\$108,599.47	\$115,927.68

H. Differences

Nobleboro	-\$7,914.45	-\$8,931.85	-\$8,228.85	-\$10,663.53	-\$8,776.69
Jefferson	\$7,914.45	\$8,931.85	\$8,228.85	\$10,663.53	\$8,776.69

Looking at the last five years, Jefferson has contributed \$44,515 more to the agreement than the contract called for.

Nobleboro	-\$44,515.37 underpaid
Jefferson	\$44,515.37 overpaid

A comparison of all the Towns that contribute to the operations of the Transfer Station

A. Approved Revenue share for each of the last 5 years:

	2021	2022	2023	2024	2025
Bremen	48,423.00	50,767.00	55,073.00	66,055.00	69,011.15
Damariscotta	131,942.00	138,328.00	145,412.00	174,409.00	182,213.66
Newcastle	91,884.00	113,643.00	119,808.00	143,699.00	150,129.53
Nobleboro	60,418.00	63,342.00	63,285.00	75,906.00	79,302.29
Jefferson	<u>95,069.00</u>	<u>99,671.00</u>	<u>99,518.00</u>	<u>119,263.00</u>	<u>124,704.37</u>
	\$427,736.00	\$465,751.00	\$483,096.00	\$579,332.00	\$605,361.00

B. Population (2020 Census)

Bremen	823	8.84%
Damariscotta	2297	24.67%
Newcastle	1848	19.85%
Nobleboro	1791	19.24%
Jefferson	2551	27.40%

C. State Valuations

	2020	2021	2022	2023	2024	2025
Bremen	\$213,600,000	\$221,450,000	\$234,400,000	\$263,650,000	\$323,950,000	\$381,250,000
Damariscotta	\$357,850,000	\$371,350,000	\$403,050,000	\$432,650,000	\$537,100,000	\$604,750,000
Newcastle	\$369,900,000	\$386,800,000	\$421,100,000	\$481,150,000	\$613,800,000	\$698,300,000
Nobleboro	\$300,350,000	\$313,050,000	\$330,350,000	\$358,000,000	\$404,600,000	\$453,750,000
Jefferson	\$323,400,000	\$348,900,000	\$367,550,000	\$434,700,000	\$504,250,000	\$577,650,000

D. If the breakdown was based on average of 2020 Census and state valuation, what each town should have paid:

Bremen	\$48,093.88	\$52,001.69	\$53,587.56	\$64,370.12	\$67,891.76
Damariscotta	\$101,665.89	\$110,136.86	\$115,023.34	\$135,078.94	\$142,879.10
Newcastle	\$92,998.14	\$101,097.59	\$105,856.28	\$128,239.84	\$138,020.82
Nobleboro	\$82,184.87	\$89,209.41	\$91,897.42	\$108,359.95	\$109,603.61
Jefferson	\$102,793.22	\$113,305.45	\$116,731.39	\$143,283.15	\$146,965.71

E. Difference of what each town over contributed or (-) under contributed based on population:

						<u>5 year total</u>
Bremen	329.12	-1,234.69	1,485.44	1,684.88	1,119.39	3,384.13
Damariscotta	30,276.11	28,191.14	30,388.66	39,330.06	39,334.56	167,520.53
Newcastle	-1,114.14	12,545.41	13,951.72	15,459.16	12,108.71	52,950.86
Nobleboro	-21,766.87	-25,867.41	-28,612.42	-32,453.95	-30,301.32	-139,001.97
Jefferson	-7,724.22	-13,634.45	-17,213.39	-24,020.15	-22,261.34	-84,853.55

MUNICIPAL BUILDING (DEPT 05)

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal	COMMENTS
EXPENSES								
Municipal Building								
18-30 Supplies & Maintenance	\$2,704.55	\$5,940.98	\$3,803.04	\$4,000.00	\$3,808.52	\$4,625.00	\$4,625.00	Sprinkler inspection-\$475, Generator Service-\$250, Fire extinguisher inspection-\$700, Fire Alarm Testing -\$700, annual HVAC Contract w/Midcoast Energy-\$500 general upkeep of Town Hall & Police Dept building, lightbulbs, toilet paper, paper towels, air filters, misc supplies.
18-31 Electricity	\$5,228.19	\$8,162.77	\$11,830.15	\$8,000.00	\$7,838.54	\$9,000.00	\$9,000.00	Administrative & Police Department electricity. Average cost is \$500-\$600/mo. Contingency for unproductive solar generation. Include portion of Damariscotta Solar agreement to purchase solar power generated, shared portion average is \$1500
18-32 Heat	\$8,865.37	\$9,335.20	\$11,170.17	\$8,500.00	\$1,243.08	\$9,750.00	\$9,750.00	3-yr avg \$9,790.25
18-33 Sewer & Water	\$4,629.67	\$4,169.15	\$3,105.65	\$5,260.00	\$3,149.75	\$5,365.00	\$5,365.00	Rates for water & sewer per GSBSD, sprinklers, water usage, (\$135/mo x .055) = \$1620 yr, (est 5.5% increase) drinking water \$1,900.00 x .055 (est 5.5% increase) Sewer \$435/qtr=\$1740 yr.
18-34 Restroom Municipal Lot/EV Station	\$6,706.37	\$7,736.32	\$30,014.76	\$32,400.00	\$14,824.25	\$41,865.00	\$32,050.00	Cleaning & maintenance supplies \$1,200 Electricity \$4,000 \$2,500 removal/separation of EV Sewer/Water \$2,700 (\$225/mo) (est 12.5% inc) Cleaning Service \$26,590 <i>(Assumes daily cleaning April 1 - Nov 30) Dept Request reflects April 1 - Dec 31 cleaning service.</i>
18-35 Admin Building Dumpster	\$2,016.00	\$1,978.00	\$1,980.52	\$0.00	\$0.00	\$0.00	\$0.00	Est. Average cost \$206/mo.

18-36 Building Shared Maintenance	\$10,723.67	\$4,462.77	\$8,100.76	\$6,500.00	\$734.74	\$7,000.00	\$7,000.00	A percentage cost charged by RH Reny Corp for maintenance of shared parking lots (off School & Chapman St.), lawn maintenance, and parking lot lights. 3-yr avg \$7,762.40
18-37 Alarm Monitoring	\$302.40	\$302.40	\$326.40	\$310.00	\$326.40	\$340.00	\$340.00	Digital Alarm Monitor \$325, assume 5% increase
18-40 EV Chargers						\$35,000.00	\$35,000.00	New Account - EV Chargers Electricity/Maintenance Costs
18-95 Janitorial Services	\$8,969.09	\$8,084.08	\$9,245.07	\$13,500.00	\$3,926.25	\$14,300.00	\$14,300.00	Janitorial services Est \$47.5/hr (\$13,300), supplies, & carpet/floor maintenance (1,000)
Municipal Building Total	\$50,145.31	\$50,171.67	\$79,576.52	\$78,470.00	\$35,851.53	\$127,245.00	\$117,430.00	
FICA & Medicare								
81-88 FICA	\$683.45	\$599.78	\$420.84	\$0.00	\$0.00	\$0.00	\$0.00	
Worker's Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
FICA & Medicare Total	\$683.45	\$599.78	\$420.84	\$0.00	\$0.00	\$0.00	\$0.00	
Total Municipal Building	\$50,828.76	\$50,771.45	\$79,997.36	\$78,470.00	\$35,851.53	\$127,245.00	\$117,430.00	
						Expenses Increase/Decrease	\$48,775.00	\$38,960.00
							62.16%	49.65%

REVENUE	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal	COMMENTS
EV Chargers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	
Undesignated Fund Balance						\$5,000.00	\$5,000.00	
Property Taxes	\$50,828.76	\$50,771.45	\$79,997.36	\$78,470.00	\$35,851.53	\$87,245.00	\$77,430.00	
Total Administration Revenue	\$50,828.76	\$50,771.45	\$79,997.36	\$78,470.00	\$35,851.53	\$127,245.00	\$117,430.00	
						Revenues Increase/Decrease	\$48,775.00	\$38,960.00
							62.16%	49.65%

CONTINGENCY (DEPT 25)

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal	COMMENTS
EXPENSES								
Contingency								
99-90 Contingency	\$9,454.42	\$17,474.56	\$12,544.69	\$18,000.00	\$5,416.94	\$20,000.00	\$20,000.00	Represents a hedge for unanticipated expenditures.
Total Contingency	\$9,454.42	\$17,474.56	\$12,544.69	\$18,000.00	\$5,416.94	\$20,000.00	\$20,000.00	
					Expenses Increase/Decrease	\$2,000.00	\$2,000.00	
						11.11%	11.11%	
REVENUE	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal	COMMENTS
Undesignated Fund Balance						\$20,000.00	\$20,000.00	
Property Taxes				\$18,000.00		\$0.00	\$0.00	
Total Administration Revenue	\$0.00	\$0.00	\$0.00	\$18,000.00	\$0.00	\$20,000.00	\$20,000.00	
					Revenues Increase/Decrease	\$2,000.00	\$2,000.00	
						11.11%	11.11%	

INSURANCES (DEPT 08)								
	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal	COMMENTS
EXPENSES								
Insurance for Town								
43-43 Property & Casualty	\$6,225.00	\$5,412.96	\$5,690.08	\$6,085.00	\$6,242.16	\$6,620.00	\$6,620.00	Budget preliminary projections are expecting an 5-7% increase across the board for insurances.
Insurance for Town Total	\$6,225.00	\$5,412.96	\$5,690.08	\$6,085.00	\$6,242.16	\$6,620.00	\$6,620.00	
Liability Coverage								
45-45 General Liability	\$3,800.00	\$3,276.96	\$3,556.30	\$3,685.00	\$3,900.60	\$4,135.00	\$4,135.00	Preliminary projections from Maine Municipal Insurances is there will be an 5-7% increase for insurances.
45-46 Firefighter Liability	\$3,800.00	\$3,276.96	\$3,556.30	\$3,685.00	\$3,900.60	\$4,134.00	\$4,135.00	Moved w/in Fire Dept budget
45-48 Special Endorsement (Sexual Harassment)	\$210.00	\$116.96	\$177.82	\$185.00	\$193.13	\$205.00	\$205.00	
Liability Coverage Total	\$7,810.00	\$6,670.88	\$7,290.42	\$7,555.00	\$7,994.33	\$8,474.00	\$8,475.00	
Crime Coverage								
46-46 Dishonesty, Theft, & Forgery	\$775.00	\$612.96	\$533.45	\$565.00	\$583.39	\$620.00	\$620.00	Certifications have allowed for a decrease in this expense.
Crime Coverage Total	\$775.00	\$612.96	\$533.45	\$565.00	\$583.39	\$620.00	\$620.00	
Public Officials								
47-47 Public Officials Liability	\$4,760.00	\$4,120.96	\$4,267.56	\$4,450.00	\$4,681.12	\$4,961.00	\$4,960.00	Budget preliminary projections are expecting an 5-7% increase across the board for insurances.
Public Officials Total	\$4,760.00	\$4,120.96	\$4,267.56	\$4,450.00	\$4,681.12	\$4,961.00	\$4,960.00	
Total Insurance	\$19,570.00	\$16,817.76	\$17,781.51	\$18,655.00	\$19,501.00	\$20,675.00	\$20,675.00	
						Expenses Increase/Decrease	\$2,020.00	\$2,020.00
							10.83%	10.83%
REVENUE								
	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal	COMMENTS
Undesignated Fund Balance						\$0.00	\$0.00	
Property Taxes				\$18,655.00		\$20,675.00	\$20,675.00	
Total Administration Revenue	\$0.00	\$0.00	\$0.00	\$18,655.00	\$0.00	\$20,675.00	\$20,675.00	
						Revenues Increase/Decrease	\$2,020.00	\$2,020.00
							10.83%	10.83%

GENERAL ASSISTANCE (DEPT 91)								
	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal	COMMENTS
EXPENSES								
General Assistance								
85-10 General Assistance	\$ 2,434.60	\$ 2,971.61	\$ 3,409.86	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 5,000.00	Town is required to provide assistance to residents who qualify per the State income/expenses criteria. By law, the State reimburses the Town 70% of the expenses. FY 26 Proposes using Philbrook Funds and any reimbursement would go back to the fund.
Total General Assistance	\$ 2,434.60	\$ 2,971.61	\$ 3,409.86	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 5,000.00	
						Expenses Increase/Decrease	\$0.00	\$0.00
							0.00%	0.00%
REVENUE								
(91) General Assistance Reimbursement	\$3,297.49	\$2,244.83	\$2,030.35	\$3,750.00	\$326.12	\$3,750.00	\$3,750.00	70% Reimbursement rate - past and present legislation may adjust this reimbursement level.
Philbrook Fund						\$1,250.00	\$1,250.00	Use of Philbrook Fund to assist the residents of Damariscotta. Any reimbursement from the state will be deposited back into the fund.
Undesignated Fund Balance						\$0.00	\$0.00	
Property Taxes						\$0.00	\$0.00	
Total Administration Revenue	\$3,297.49	\$2,244.83	\$2,030.35	\$3,750.00	\$326.12	\$5,000.00	\$5,000.00	
						Revenues Increase/Decrease	\$1,250.00	\$1,250.00
							33.33%	33.33%

Police Department

The Damariscotta Police Department (DPD) provides protection, service, and community engagement through its Police Chief, Sergeant and 3 Patrol Officers along with reserve officers and a full-time Administrative Assistant. DPD provides 20-hour police protection for the community, with assistance from LCSO. Officers are on duty between 6 am and 2 am and only served with on-call (priority-based) service between 2 am and 6 am.



As a small department, officers focus on safety, well-being, and supporting our vibrant community by

- Partnering with community members and organizations to provide quality services to the community
- Participating in and support community events to enhance safety for all
- Focusing on respect, integrity, fairness, and professionalism while performing duties

FY 2026 Accomplishments through Dec 31, 2025 (Q1/Q2)

- Hiring of new Administrative Asst
- Completion of MCOPA Department Assessment ([PDF](#))
- Hiring of new Police Chief
- One officer graduated from the MCJA 48th BLETP

Anticipated FY 2026 accomplishments in Q3 and Q4

- Creation of short- and long-term goals for the department that align with the Select Board Strategic Plan and the most recent Comprehensive Plan.
- Building security enhancements.

Departmental Goals for Fiscal Year 2027

1. Renew MLEAP accreditation.
2. Continue implementation of departmental assessment conducted by MCOPA.
3. Continue to support officer development/career learning.
4. Build and enhance community connections and support.
5. Continued investment into the facility to meet officer needs and improve public access.
6. Replace 2022 patrol vehicle per the capital plan.

The Maine Chiefs of Police Association
Review of the

Damariscotta Police Department



December 2025

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and the
Maine Chiefs of Police Association
wish to thank the following for their essential input and cooperation:**

Damariscotta Town Manager Andrew Dorr

Damariscotta Town Employees

Interim Chief of Police Phil Tessier

Staff and Officers of the Damariscotta Police Department

and

Community members of the Town of Damariscotta and partnering law enforcement and communications professionals

INTRODUCTION

In the Summer of 2025, the *Maine Chiefs of Police Association* received a request for an evaluation of the Damariscotta Police Department. The Damariscotta Town Manager requested a comprehensive study of the Damariscotta Police Department as well as a report containing recommendations based on the review's findings. In response to this request, the Board of Directors of the *Maine Chiefs of Police Association* agreed to undertake such a study. Recognizing the need for objectivity in the assessment of the operation of the Damariscotta Police Department, the Association selected a Review Panel comprised of three police chiefs who were not acquainted with the operations of the department or the history of the town and its residents. Members of the Panel were:

Chief Andrew Booth, Panel Chair Bath Police Department

- 24 years Law Enforcement experience, 3 years as Deputy Chief, 4 years as Chief of Police
- Bachelor's Degree in History, Minor in Business, St. Michael's College, VT
- Lieutenant Colonel (Retired), Infantry, US Army/VT Army National Guard
- Committee member/Assessor, MCOPA Maine Law Enforcement Accreditation Program
- International Association of Chiefs of Police (IACP) Member

Chief Kevin Lully Augusta Police Department

- 30 years' Law Enforcement experience, 6 years as Deputy Chief, 2 years as Chief of Police
- Bachelor of Arts Degree in Behavioral Science, and Associate Degree in Criminal Justice, University of Maine
- Graduate of the FBI National Academy, Session 267
- 2nd Vice President, Maine Chiefs of Police Association Executive Board
- Board/Committee Member: Maine Chiefs of Police Association Memorial Committee and Highway Safety Committee, United Way Impact2032 Financial Stability Cabinet, CIT Regional Training Council Chair, Alford Center for Health Workplace Safety, Augusta Downtown Alliance
- Member: Maine Chiefs of Police Association, International Association of Chiefs of Police, FBI National Academy Associates

Chief Daniel Gallant Yarmouth Police Department

- 30 years Law Enforcement experience, 6 years as Chief of Police
- Bachelor's Degree in Criminology, University of Southern Maine
- Maine Chiefs of Police Association, District II representative
- International Association of Chiefs of Police (IACP) Member

As requested, the Review Panel initiated a study of operational and management practices within the Damariscotta Police Department in the Fall of 2025. The review was conducted in three general phases. They were:

Phase 1: Review of Materials

In conjunction with the on-site evaluation, the Panel members individually and collectively reviewed pertinent materials supplied by the Town of Damariscotta and the Damariscotta Police Department. These materials included, but were not limited to:

- Town of Damariscotta Annual Reports 2021-2024
- Damariscotta Police Department Budgets
- Damariscotta Police Policies and Procedures
- Collective Bargaining Agreement Between the Police Union and the Town
- Calls for Service Data and Crime Statistics
- Damariscotta Comprehensive Plan, June 2024

Phase 2: On-Site Evaluation

From September 12, 2025, through mid-November 2025, the Review Panel conducted several on-site evaluations. The on-site evaluations included personal observations of the Damariscotta Police Department by Panel members, as well as interviews that were conducted with individuals from both in and outside of town government who possessed relevant information regarding the activities of Damariscotta PD. In addition to individual interviews, the panel conducted a community meeting on November 13th for public input.

Those interviewed included, but were not limited to:

- Town Manager Andrew Dorr
- Interim Chief of Police Phil Tessier
- Damariscotta Police Staff (current and former)
- Citizens within the community
- Area businesses
- Damariscotta town employees
- School Officials
- Neighboring Police Chiefs and Lincoln County Sheriff
- Lincoln County Dispatch Center
- District Attorney Natasha Irving, District VI

Additionally, the on-site evaluation included the inspection, analysis, and review of:

- Department Equipment
- Police Budget
- Facilities

- Training Records
- Records and Data Management Systems
- Lincoln County Communications Center
- Department Policies
- Collective Bargaining Agreement

Phase 3: Analysis and Report

Besides the on-site evaluations, the Review Panel met on multiple occasions to analyze gathered information and materials to generate this report. The following is the work product of the Damariscotta Police Department Review Panel. The focus areas of this report are arranged so that the reader is provided with a general explanation and/or philosophy regarding the focus area, findings, and any recommendations for modification or improvement made by the Review Panel.

REPORT OBJECTIVES

The intent of this report is not to criticize the present police department, its practices, or those responsible for them. Rather, the Review Panel’s goal is to present, in an objective fashion, a comprehensive set of recommendations which, if adopted, should result in improvements in the effectiveness and efficiency of the Damariscotta Police Department.

This report should not be considered as an indictment of the past, but rather as a blueprint for the future. This report is not to be construed as a “report card” of the Damariscotta Police Department, since it does not fully explore the many positive activities which are undoubtedly and presently undertaken by the department.

Finally, the Review Panel sincerely hopes that its efforts serve as a catalyst for positive change within the Damariscotta Police Department and urges all those interested – town officials, department members, and concerned citizens – to seize this opportunity to bolster the professional status and effectiveness of the Damariscotta Police Department.

REVIEW PANEL MISSION STATEMENT

To provide, through application of law enforcement best practices and through diligent effort, care, and research, a navigable pathway to an elevated delivery of police services. To recognize the noble efforts of the members of the Damariscotta Police Department and, through this work, to enhance their safety and wellness.

One never hears that a police department is doing **too good** a job, or that the officers and administrators are **too dedicated** or **too well-trained**. Frequently, what we hear are complaints of real or perceived shortcomings, frequently by those with little or no basis of knowledge to level that criticism. However, as self-critical professionals constantly striving for the betterment

of ourselves and those in our charge; we acknowledge that no department is perfect and that as humans, we are fallible. Consequently, to better ensure a reasonable and realistic perspective, the Review Panel has striven to identify positive areas in this department as well as those that would benefit the organization and the town from change and improvement.

It is becoming an accepted event for the leaders of a community to request that an outside group of experienced and qualified professionals conduct an audit of the management and practices within their police department. These requests are often preceded by some organizational change, such as a new Town Manager or Police Chief. Occasionally, these requests are preceded by an extended period of conflict within the agency. In Damariscotta's case, they are transitioning police chiefs.

Faulty perceptions, rumors, unreasonable expectations, and poor communication can easily become destructive components in the organizational equation that must be identified and excised to allow accurate findings and to make good and viable recommendations.

Law enforcement officers are selected for many personal attributes, including assertiveness, the ability to make quick decisions, and take decisive action. These same attributes can create challenges in convincing every employee to form up and march in the same direction. Police administrators stand on a slippery rock in the middle of a stream with far too many people willing to give them a nudge in the wrong direction. In no other municipal profession is one expected to govern individuals who possess the power, authority, and autonomy of police officers. To do so willingly, with a caring and compassionate attitude, and where every move and decision is a matter of public record, is not a task for the faint of heart. It demands unwavering integrity, emotional intelligence, and a steadfast commitment to justice – all while navigating immense public scrutiny and institutional resistance.

Society rightfully demands the best from its police. Overwhelmingly, police officers serve with the selfless desire to protect their community from humanity's worst. We hope this report helps them to achieve that admirable goal.

COMMUNITY OVERVIEW

The Town of Damariscotta has history going back 2,500 years, first inhabited by native American Wawenok Abenaki tribes. It currently is a community of approximately 2,297 residents (2020 Census). The total town area is approximately 14.71 square miles, of which 12.42 square miles is land and 2.29 square miles is water. Damariscotta is a coastal community in Lincoln County and located along the Damariscotta River, a tidal river that empties into the Atlantic Ocean. Damariscotta has a history of shipbuilding, brickyards, lumber mills, oyster farming and fisheries. The name derives from the native American word "Madamescontee," meaning "place of an abundance of alewives." The land became part of the Pemaquid Patent, granted by the Plymouth Council in 1631. It was incorporated as a separate town on March 15, 1848. Neighboring Damariscotta is Newcastle, a town that shares similar concerns and collaborates

than one officer to the academy in a fiscal year. If so, they will need to allocate enough money to cover those costs as well as provide other annual or necessary training for other officers.

SUMMARY AND CONCLUSIONS

Overall, the panel was impressed with DPD's staff and their commitment to their community. This was reflected in the many positive reviews from community members, business owners, and fellow law enforcement agencies interviewed. Small town policing requires a close connection to the community they serve. The Town of Damariscotta should be very proud of the officers and staff of their small department.

Damariscotta is a service center for Lincoln County year-round, sees a lot of tourists during the summer, and hosts the annual Pumpkinfest that attracts thousands of people to town. The panel was impressed that DPD can do what it does with its relatively small contingent of full and part-time officers. The panel is of the opinion that DPD could offer even more services and value to their community with increased staff and a 24-hour schedule.

Areas to focus on include maintaining MLEAP accreditation, complying with mandatory training requirements, such as CJIS and supervisor training, a regular review of policies and procedures, and increased Department-wide meetings to strengthen the Department's unity of effort and esprit de corps. Addressing personnel issues and concerns with retirement plans and offering competitive pay and benefits will help with recruiting and retention. DPD's incoming chief will face these challenges but should feel free to reach out to the Maine Chiefs of Police Association for any help required that stem from these recommendations.

This Review Panel has made its recommendations based on its collective law enforcement, supervisory, and leadership experience. The Panel believes these recommendations to be reasonable and consistent with best practices. In order to ensure accuracy and fairness, the Panel repeatedly and thoroughly reviewed all findings. The Panel hopes that you find this work product useful to you as you chart a course for the future of the Damariscotta Police Department, which is believed to be bright.

List of Recommendations

- A deliberate effort on a regular basis to set goals, draft plans, allocate resources, and measure success.
- Further focus on maintaining an appropriate police budget reflecting the needs of a modern, accredited agency, challenged with competing for scarce resources in the form of employees with other police departments who may have more to offer.
- The police chief should encourage the input of all employees to help in the determination of department needs and goals, such as in an annual all-staff meeting or periodic command and staff meetings.
- Maintaining the strong relationship DPD has with its community by continuing to focus on their department mission and values, community outreach, and involvement with community organizations and events.
- The crime analysis data should be examined by the chief and all sworn staff.
- Immediate and ongoing attention to obtaining proper and current CJIS security compliance for anyone with access to DPD's CJIS information, devices, or the police department itself.
- Reviewing which town employees are authorized un-escorted access to the police department and ensure they meet the requirement set forth in CJIS and MLEAP accreditation standards.
- Consult with their IT contractor to ensure there are procedures in place to limit the amount of time that technology equipment is offline or adjust their internal procedures to increase awareness of potential issues before they become a problem.
- Staff receive the necessary training to utilize the new RMS and that access to this system complies with CJIS requirements.
- Strictly managing paper records to ensure they remain secure and undamaged from climate-related issues.
- Looking into digital record storage options for PD and town documents requiring permanent or long-term retention, as well as periodic records management to securely destroy records no longer required for retention per the State statutes.
- Adding a more formal layer of communication up and down the chain of command to ensure that the guidance from the chief is adequately relayed to the officers, and that the chief is made aware of issues brought up by officers in a timely and professional manner.
- Close collaboration between the sergeant and chief, and the sergeant and officers, to help provide a unified message.
- An annual meeting of all staff to discuss goals for the upcoming year, including budget preparation and resource or equipment acquisition, to provide focus for all staff in their day-to-day decision making as well as increase morale and esprit-de-corps.
- LCCC staff expressed that they would like to maintain good communication with DPD when the next chief is selected as well as make attempts for each officer to visit LCCC to strengthen their relationship.
- Analyze their data entry efficiency to ensure consistency and uniformity with other area departments utilizing the same/shared records management system.

- Collaborating with other Lincoln County departments to ensure consistency of reporting to make data comparisons amongst agencies more accurate.
- Officer safety is always taken into account when planning staffing and deployment.
- Maintaining the strong partnership with area agencies for mutual aid that current exists.
- All supervisors within a department obtain necessary and required training per their rank/responsibilities.
- Having a supervisor on duty at all times can lower the liability to an agency and, if budgetary issues allow, the panel would recommend adding another layer of supervision.
- Instances of officers being by themselves while managing an arrestee should be minimized.
- Continuing to transport physical arrests directly to Two Bridges Regional Jail, which offers a more controlled and staffed facility to process arrests.
- Regular policy review with a priority on high-liability events, like Use of Force.
- Look at providing training to officers interested in enhancing their skills in investigations and allow them to obtain experience working complex or felony cases.
- If future staffing allows, the panel recommends establishing a detective position.
- Assigning and training a full-time officer as the evidence/property room manager (EPM).
- The panel recommends maintaining MLEAP accreditation standards which will ensure proper management occurs.
- Look into making a few minor improvements to the police department end of the building, such as a new or repaired exterior entrance door, a functioning public restroom, and overall cleanliness, to help present a professional environment for staff and the public.
- Active use of the surveillance system to provide for more situational awareness by the limited staff inside to be able to respond to potential issues.
- Utilizing an off-site or non-Department owned area can expose the Town and storage facility owner to liability if the property is mismanaged, chain of custody disrupted, or damage to property occurs during storage. Panel recommends considering these issues carefully if/when a large piece of property, such as a vehicle, is impounded as evidence. DPD may be able to cooperate with another area law enforcement agency for assistance with secure storage needs.
- Maintaining a replacement schedule for issued equipment, vehicles, and technology devices.
- DPD may want to consider purchasing a police SUV during the next vehicle replacement schedule if this remains a concern by officers.
- Closely look at ways to retain officers by providing them with professional development opportunities and maintain a competitive pay and benefits package in comparison with other area departments.
- Consider making DPD's retirement plan match most of the police departments in Maine, to make DPD as competitive as possible.
- Continual focus on offering competitive pay during each bargaining agreement session.

- Continually study comparable salaries in order to retain quality employees.
- Create a promotional process policy to ensure consistency in each promotional process, set forth expectations for both the applicant and position, and provide both fairness and transparency of the process, to ensure the right people are promoted into the right positions.
- Once that is complete, adequate training and mentorship should be provided for those newly promoted staff.
- Focus on building a cohesive team by providing strong leadership and accountability.
- DPD union members focus on re-establishing a relationship with either M.A.P. or another union while maintaining a positive relationship with the town.
- Continue to maintain the MLEAP standards regarding investigations of employee misconduct and follow their policy as written, which includes training for staff to conduct internal investigations.
- Officers continue to perform their duties with professionalism to maintain the low-to-zero amount of complaints received from the public.
- Consider outsourcing any serious IA's to another agency for the fact-finding portion, leaving the chief and town manager as the decision-makers.
- Maintaining a regular review cycle of all policies and continual updates by the chief and all officers, per accreditation standards or changes in either MCJA BOT guidance or State laws.
- When establishing or reviewing policies, DPD should consider needs or issues specific to their community, and draft guidance based upon those needs and with best practices and legal guidance in mind.
- Continue to seek out low-cost measures to obtain elective or necessary training certifications that benefit their department.
- Continue to meet mandatory requirements regarding accreditation.
- Set up the Department for long-term benefits by certifying junior officers in certain training certifications like firearms, M.A.R.C., Taser, etc.
- Maintaining a focus on these training requirements and in officer professional development to meet all applicable training requirements for a law enforcement agency.
- Forecasting training needs should be part of the budgetary process, ensuring that appropriate funds are set aside and available for that purpose.

POLICE DEPARTMENT DEPT 12								
	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal	COMMENTS
EXPENSES								
Postage & Mail Services								
10-10 Postage General	\$521.29	\$483.89	\$1,013.60	\$800.00	\$326.23	\$800.00	\$800.00	Postage increase up to .73 per stamp 3-yr avg \$621.02
Postage & Mail Services Total	\$521.29	\$483.89	\$1,013.60	\$800.00	\$326.23	\$800.00	\$800.00	
Public Advertising								
11-57 Public Notices	\$245.00	\$215.00	\$2,005.20	\$1,175.00	\$0.00	\$500.00	\$500.00	
Public Advertising Total	\$245.00	\$215.00	\$2,005.20	\$1,175.00	\$0.00	\$500.00	\$500.00	
Equipment Maintenance								
12-10 Office Photocopier	\$2,457.93	\$2,427.52	\$2,229.36	\$2,000.00	\$886.20	\$2,000.00	\$2,000.00	Machine lease \$160.00/mo =\$1,920. Kyocera contract is \$730.00 payable at the end of the year for total paper printed b&w/color counts, arrives at end of year so expended amount isn't reflective of 50% of the year.
12-15 Computer Maintenance	\$4,302.13	\$6,227.99	\$7,805.85	\$7,000.00	\$3,242.63	\$7,000.00	\$7,000.00	Portion of annual IT contract (\$11,220/yr) + 15 hours consultation/professional hours at \$110/hr & gmail platform (\$5,161.20+\$1,650+\$777.60)
12-38 Police Dept Equip Maint	\$18,271.10	\$483.73	\$9,915.63	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	Upkeep and repairs of all departmental equipment. Including but not limited to body cameras, tasers, radars, etc.
Equipment Maintenance Total	\$25,031.16	\$9,139.24	\$19,950.84	\$13,000.00	\$4,128.83	\$13,000.00	\$13,000.00	
Computer Software								
13-38 Software Licenses	\$7,976.08	\$7,929.80	\$8,253.18	\$18,545.00	\$5,908.69	\$27,350.00	\$27,350.00	Power DMS \$550 TriTech (IMC) \$7,950 (Est final yr) Central Square \$8,000 (est cost) Body Camera \$4,200 Axon Cruiser Cameras \$5,200 Metro \$250 CPI \$200/yr. Office365 \$500 Duel Authenticator Software \$500
Computer Software Total	\$7,976.08	\$7,929.80	\$8,253.18	\$18,545.00	\$5,908.69	\$27,350.00	\$27,350.00	
Telephone								

POLICE DEPARTMENT DEPT 12

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal	COMMENTS
16-11 Cell Phone	\$3,291.34	\$2,459.17	\$2,953.88	\$3,200.00	\$936.60	\$3,840.00	\$3,840.00	Cell phones (6) for PD, currently 4 + 2 tablets, ~\$40/line/mo 3 yr-avg \$2,901
16-12 Landlines	\$2,070.95	\$1,893.49	\$2,244.67	\$2,250.00	\$552.12	\$2,100.00	\$2,100.00	Land line costs for PD 3-yr avg @ \$2,070
Telephone Total	\$5,362.29	\$4,352.66	\$5,198.55	\$5,450.00	\$1,488.72	\$5,940.00	\$5,940.00	
Books & Publications								
23-17 General Books	\$466.50	\$534.94	\$692.94	\$550.00	\$408.00	\$550.00	\$550.00	Purchase of Maine Law Enforcement books that are required for the staff to look up criminal and civil offenses while performing their daily duties.
Books & Publications Total	\$466.50	\$534.94	\$692.94	\$550.00	\$408.00	\$550.00	\$550.00	
Vehicle Fuel Costs - Gas & Diesel								
25-25 Police Dept Gasoline	\$15,788.34	\$13,308.02	\$12,216.27	\$14,350.00	\$5,845.70	\$15,855.00	\$15,855.00	Increase due to high fuel prices that are out of our control. Avg gal purchased 4,100 gallons, est \$3.5/gal
Vehicle Fuel Costs Total	\$15,788.34	\$13,308.02	\$12,216.27	\$14,350.00	\$5,845.70	\$15,855.00	\$15,855.00	
Radio Purchase & Maintenance								
28-28 Radio Repairs	\$1,182.49	\$683.18	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	No increase
Radio Purchase & Maintenance Total	\$1,182.49	\$683.18	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	
Supplies								
29-10 Police Dept Officer Supplies	-\$1,185.00	\$2,311.42	\$2,260.70	\$4,000.00	\$178.03	\$3,000.00	\$3,000.00	Academy req'd clothing-- \$1000.00 Officer Supplies (ammo, vests, etc..) \$3000
Supplies Total	-\$1,185.00	\$2,311.42	\$2,260.70	\$4,000.00	\$178.03	\$3,000.00	\$3,000.00	
Vehicles Maintenance								
30-24 Vehicle Repairs (Labor & Parts)	\$6,077.35	\$7,629.10	\$11,257.29	\$12,425.00	\$5,178.30	\$12,000.00	\$12,000.00	Labor rates generally fall between \$95 and \$150 per hour for quality work. Parts continue to climb in price and we are limited to OEM parts for the police cruisers. With only two cruisers fully-equipped, it is important to perform constant maintenance to keep them safe and reliable.
30-44 Town Vehicle Insurance	\$0.00	\$3,892.92	\$4,267.56	\$4,610.00	\$4,681.12	\$4,870.00	\$4,870.00	

POLICE DEPARTMENT DEPT 12

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal	COMMENTS
Vehicle Ins. & Maintenance Total	\$6,077.35	\$11,522.02	\$15,524.85	\$17,035.00	\$9,859.42	\$16,870.00	\$16,870.00	
Office Supplies								
32-16 Office Supplies General	\$11,210.45	\$2,059.35	\$2,822.84	\$3,000.00	\$896.01	\$3,000.00	\$3,000.00	3-Yr Avg \$5,364
Office Supplies Total	\$11,210.45	\$2,059.35	\$2,822.84	\$3,000.00	\$896.01	\$3,000.00	\$3,000.00	
Retirement Plan								
38-23 Town Match Retirement	\$40,217.42	\$44,050.67	\$41,795.21	\$49,330.00	\$22,951.17	\$52,580.00	\$52,580.00	Contribution rates set by ME State Retirement FY26= 10.2% for Plan AC. The Town set 7.5% for 457 Plan.
Retirement Plan Total	\$40,217.42	\$44,050.67	\$41,795.21	\$49,330.00	\$22,951.17	\$52,580.00	\$52,580.00	
Employees Health Insurance								
40-40 Health Insurance Town Share	\$90,270.22	\$124,860.77	\$125,198.69	\$177,305.00	\$65,086.02	\$212,650.00	\$212,650.00	Maine Municipal Health Trust voted a 9% increase in premiums for the '26 calendar year, estimating a 4.5incr for Jan '27. Employee Only-\$15,845.82 Employee w/Children-\$24,149.34 Employee/ Spouse/Family -\$34,347.67 Group I Employees: \$37,415.16 x 1 Group II Employees: \$15,845.82 x 1 & \$34,347.67 x 4 Line item includes HRA account & additional contractual ins costs.
Health Insurance Total	\$90,270.22	\$124,860.77	\$125,198.69	\$177,305.00	\$65,086.02	\$212,650.00	\$212,650.00	
Worker's Compensation Insurance								
41-41 Worker Comp Ins	\$4,989.75	\$14,454.11	\$14,622.98	\$15,830.00	\$0.00	\$16,000.00	\$16,000.00	Maine Municipal Insurances is not projecting any increase for worker comp. Contribution rate 3.95% of total payroll for police officers.
Worker Comp Ins Total	\$4,989.75	\$14,454.11	\$14,622.98	\$15,830.00	\$0.00	\$16,000.00	\$16,000.00	
Unemployment Compensation								
42-42 Unemployment Compensation	\$458.58	\$912.72	\$1,092.48	\$850.00	\$412.80	\$850.00	\$850.00	
Unemployment Compensation Total	\$458.58	\$912.72	\$1,092.48	\$850.00	\$412.80	\$850.00	\$850.00	
Insurance for Town								

POLICE DEPARTMENT DEPT 12								
	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal	COMMENTS
43-43 Property & Casualty Ins	\$7,588.00	\$9,239.36	\$9,602.00	\$10,370.00	\$10,535.02	\$11,060.00	\$11,060.00	Preliminary projections from Maine Municipal Insurances is there will be an 4% increase for insurances.
Insurance for Town Total	\$7,588.00	\$9,239.36	\$9,602.00	\$10,370.00	\$10,535.02	\$11,060.00	\$11,060.00	
Clothing & Uniforms								
56-56 Clothing & Uniforms PD	\$2,866.98	\$951.12	\$3,931.14	\$5,000.00	\$1,348.18	\$5,000.00	\$5,000.00	Provides yearly uniforms to the chief, officers, and reserves
Clothing & Uniforms Total	\$2,866.98	\$951.12	\$3,931.14	\$5,000.00	\$1,348.18	\$5,000.00	\$5,000.00	
Travel & Meeting Expenses								
60-62 Mileage	-\$249.00	-\$99.27	\$3,131.10	\$3,000.00	\$0.00	\$5,500.00	\$5,500.00	Expense/ reimbursement for trainings, forums, and meetings. Mileage\$1,500 Lodging Fees \$2,500 Travel Costs \$1,500 Our newly hired full-time officer will be traveling to the Maine Criminal Justice Academy and will need to be reimbursed for mileage for 18 weeks. (\$2,000)
Travel & Meeting Expenses Total	-\$249.00	-\$99.27	\$3,131.10	\$3,000.00	\$0.00	\$5,500.00	\$5,500.00	
Membership Fees/Dues								
61-61 Membership Fees/Dues	\$1,365.00	\$870.00	\$3,247.00	\$990.00	\$375.00	\$815.00	\$815.00	\$250-Maine Chiefs Association, \$100-NESPIN (New England State Police Information Sharing Network), \$275-IACPnet International Association of Chief's of Police \$190-IACP annual dues,
Membership Fees/Dues Total	\$1,365.00	\$870.00	\$3,247.00	\$990.00	\$375.00	\$815.00	\$815.00	
Training & Education Materials								
62-53 Training & Education Materials	\$2,342.63	\$5,455.16	\$11,669.00	\$7,500.00	\$3,290.00	\$7,050.00	\$7,050.00	Attend yearly training on topics that are constantly evolving in their fields and/or required by statute. IACP Conf \$500 Sgt Leadership Training \$750 Instructor Training (ALICE, Taser, Firearms) \$1,000 Officer Training \$4,800

POLICE DEPARTMENT DEPT 12								
	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal	COMMENTS
62-63 Dept Training & Meetings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	Dept Training/Team building \$1,000
Training & Education Materials Total	\$2,342.63	\$5,455.16	\$11,669.00	\$7,500.00	\$3,290.00	\$8,050.00	\$8,050.00	
Overtime Pay								
80-50 PD Overtime & Holiday Pay	\$33,095.72	\$31,801.87	\$64,811.59	\$55,270.00	\$45,763.63	\$54,455.00	\$54,455.00	Academy shift coverage \$15,525 Employee OT in the academy \$7,020 Holiday buyout \$7,370 Employee vacation coverage \$17,690 Snowstorm late outs 10 per year @4hours each \$2,210 Court pay and on call callout 10 per year @3hr each \$1,660 Misc sick callouts and other emergency call outs 10 per year \$2,980 On call pay 52 weeks @\$75 a week \$3,900
Overtime Pay Total	\$33,095.72	\$31,801.87	\$64,811.59	\$55,270.00	\$45,763.63	\$54,455.00	\$54,455.00	
FICA & Medicare								
81-88 FICA	\$31,284.87	\$33,179.09	\$35,057.35	\$38,160.00	\$18,372.69	\$42,155.00	\$40,960.00	FICA/Med Cost at full 7.65% (1.45%-Med & 6.2%-FICA)
FICA & Medicare Total	\$31,284.87	\$33,179.09	\$35,057.35	\$38,160.00	\$18,372.69	\$42,155.00	\$40,960.00	
Annual Stipend PD								
84-63 CBA Stipends/Incentives	\$0.00	\$0.00	\$500.00	\$1,480.00	\$0.00	\$1,000.00	\$1,000.00	Per CBA Physical Fitness Incentive, \$250/pp Will need to increase (\$480) due to the FTO process and the stipend (CBA) to the FTO for time spent training new employee.
Annual Stipend PD Total	\$0.00	\$0.00	\$500.00	\$1,480.00	\$0.00	\$1,000.00	\$1,000.00	
Payroll								
90-60 Chief	\$76,625.48	\$84,999.98	\$87,734.40	\$92,700.00	\$17,112.66	\$102,500.00	\$102,500.00	Per contract
90-61 Patrol Sergeant	\$65,235.00	\$63,155.93	\$72,599.20	\$80,100.00	\$39,749.80	\$81,940.00	\$81,940.00	Per CBA
90-62 Patrol Officer 3	\$60,036.92	\$64,823.00	\$57,554.03	\$78,990.00	\$29,579.40	\$80,800.00	\$80,800.00	Per CBA
90-64 Patrol Officer 5	\$59,401.80	\$64,416.88	\$32,727.54	\$78,105.00	\$27,170.00	\$63,940.00	\$63,940.00	Per CBA
90-65 Patrol Officer 4	\$54,774.12	\$66,383.18	\$77,879.75	\$55,650.00	\$37,737.75	\$78,105.00	\$78,105.00	Per CBA
90-66 PD Reserve Officers	\$6,358.00	\$4,950.40	\$8,989.92	\$15,185.00	\$29,166.60	\$15,000.00	\$15,000.00	Approx 50 shifts

POLICE DEPARTMENT DEPT 12								
	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal	COMMENTS
90-67 Seasonal Parking Enforcement	\$10,612.58	\$10,181.53	\$11,260.53	\$0.00	\$1,590.00	\$15,680.00	\$0.00	\$15/hr, 7 days x 16 weeks; \$0.50 increase for returning Parking Ambassadors
90-68 Public Safety Administrative Assistant	\$49,157.17	\$53,060.84	\$56,810.41	\$57,470.00	\$21,588.00	\$55,780.00	\$55,780.00	
90-96 Payroll Liabilities	\$0.00	\$0.00	\$1,819.32	\$4,810.00	\$1,430.05	\$2,875.00	\$2,875.00	Merit, Certification, & Longevity Increases as well as Paid Family Medical Leave contribution, Employee Reimbursements
Payroll Total	\$382,201.07	\$411,971.74	\$407,375.10	\$463,010.00	\$205,124.26	\$496,620.00	\$480,940.00	
Total Police Department	\$669,107.19	\$730,186.86	\$791,972.61	\$907,000.00	\$402,298.40	\$994,600.00	\$977,725.00	
						Expenses Increase/Decrease	\$87,600.00	\$70,725.00
							9.66%	7.80%

ANIMAL CONTROL OFFICER (DEPT 09)

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal	COMMENTS
EXPENSES								
Animal Control								
36-29 Shelter Contract	\$3,330.65	\$3,330.65	\$3,330.65	\$3,350.00	\$3,422.53	\$3,495.00	\$3,495.00	Midcoast Humane Society Animal Shelter-contract price is \$1.48/per human population according to 2020 census; population of 2297, includes \$150 (x2) for any rabies or other care required (rabies, quarantine, etc). MHS has a minimum of 2% increase each year.
36-36 ACO Contract	\$4,628.57	\$3,609.77	\$5,085.31	\$4,500.00	\$3,706.56	\$7,560.00	\$7,560.00	Contract with Lincoln County Sheriff's Dept. for ACO services. Town pays for actual hours billed, \$31.55/hr. Previous yrs hours were not accurately reflected. Allowance for 4 hrs/week.
Total Animal Control	\$7,959.22	\$6,940.42	\$8,415.96	\$7,850.00	\$7,129.09	\$11,055.00	\$11,055.00	
						Expenses Increase/Decrease	\$3,205.00	\$3,205.00
							40.83%	40.83%
REVENUE								
(09) Dog License Fees	\$984.00	\$711.00	\$879.00	\$750.00	\$28.00	\$750.00	\$750.00	\$6/spayed, \$11/non, +\$25 late fee
(09) Fines	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Undesignated Fund Balance						\$0.00	\$0.00	
Property Taxes	\$6,975.22	\$6,129.42	\$7,536.96	\$7,100.00		\$10,305.00	\$10,305.00	
Total Administration Revenue	\$7,959.22	\$6,940.42	\$8,415.96	\$7,850.00	\$28.00	\$11,055.00	\$11,055.00	
						Revenues Increase/Decrease	\$3,205.00	\$3,205.00
							40.83%	40.83%

FIRE DEPARTMENT DEPT 13								
	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal	COMMENTS
EXPENSES								
Postage & Mail Services								
10-10 Postage General	\$226.00	\$232.00	\$269.00	\$240.00	\$0.00	\$240.00	\$240.00	Covers mailbox rental and postage. Mailbox rental has increased
Postage & Mail Service Total	\$226.00	\$232.00	\$269.00	\$240.00	\$0.00	\$240.00	\$240.00	
Public Notices								
11-57 Public Notices	\$80.00	\$0.00	\$600.00	\$0.00	\$0.00	\$0.00	\$0.00	
Public Notices Total	\$80.00	\$0.00	\$600.00	\$0.00	\$0.00	\$0.00	\$0.00	
Equipment Maintenance								
12-15 Computer Maintenance	\$92.30	\$57.63	\$77.20	\$200.00	\$60.95	\$125.00	\$125.00	Google mail platform with slight increase
12-39 Fire Dept Equipment Maintenance	\$1,601.77	\$1,252.50	\$1,686.76	\$1,360.00	\$510.79	\$1,810.00	\$1,810.00	Covers SCBA flow testing (yearly requirement, 20 packs estimated \$75 per pack) plus \$60 travel; Jaws of life yearly service \$250
Equipment Maintenance Total	\$1,694.07	\$1,310.13	\$1,763.96	\$1,560.00	\$571.74	\$1,935.00	\$1,935.00	
Telephone								
16-11 Cell Phone	\$0.00	\$120.00	\$120.00	\$360.00	\$0.00	\$360.00	\$360.00	Reimburse Chief at \$30 a month towards cell phone
16-12 Landlines	\$641.14	\$704.85	\$765.42	\$720.00	\$294.10	\$720.00	\$720.00	Average bill is just over \$60 / month at 12 months
Telephone Total	\$641.14	\$824.85	\$885.42	\$1,080.00	\$294.10	\$1,080.00	\$1,080.00	
Equipment, Tools, & Supplies								
21-14 General Equipment	\$1,584.57	\$2,843.78	\$3,600.48	\$3,200.00	\$1,054.40	\$3,200.00	\$3,200.00	Covers routine equipment purchases and replacement materials, such as nozzles, hoses, fire extinguishers, hand tools, chain saws, foam, etc. Increased to align more closely with previous years expenses.
Equipment, Tools, & Supplies Total	\$1,584.57	\$2,843.78	\$3,600.48	\$3,200.00	\$1,054.40	\$3,200.00	\$3,200.00	
Miscellaneous								

FIRE DEPARTMENT DEPT 13								
	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal	COMMENTS
22-86 Fire Dept Professional Testing	\$3,965.00	\$4,030.00	\$4,220.00	\$4,845.00	\$2,500.00	\$5,095.00	\$5,095.00	Covers pump test and service (\$650 per truck x 4 trucks), aerial ladder certification (\$875), ground ladder testing (\$45 x 16 ladders). Garage door maintenance to be conducted every other year and alternate with aerial service to provide roughly flat budget (\$900).
Miscellaneous Total	\$3,965.00	\$4,030.00	\$4,220.00	\$4,845.00	\$2,500.00	\$5,095.00	\$5,095.00	
Vehicle Fuel Costs - Gas & Diesel								
25-32 Fire Dept Vehicle Fuel	\$4,892.99	\$3,531.68	\$5,438.09	\$4,100.00	\$2,028.44	\$4,400.00	\$4,400.00	Fuel costs are up and one or two large incidents can have a huge impact on this line item. One significant fire will use about 100 gallons of diesel fuel. Estimated cost based on average of last 3 years.
Vehicle Fuel Costs Total	\$4,892.99	\$3,531.68	\$5,438.09	\$4,100.00	\$2,028.44	\$4,400.00	\$4,400.00	
Radio Purchase & Maintenance								
28-13 Fire Dept Pagers	\$0.00	\$3,218.40	\$4,384.84	\$4,675.00	\$0.00	\$4,875.00	\$4,875.00	Expected pager lifetime is 7 years with an inventory of 32 requires replacement of 4-5 per year (\$475 per pager). Portable radios are beginning to require replacement. Budgeting for 2 replacements per year at a cost of \$1,250 a piece.
28-28 Radio Repairs	\$53.55	\$90.00	\$0.00	\$260.00	\$0.00	\$260.00	\$260.00	Battery life of 6 years with 54 batteries in inventory requires 9 batteries per year (\$15 per battery). Budget 1 pager repair per year (\$125 per repair)
Radio Purchase & Maintenance Total	\$53.55	\$3,308.40	\$4,384.84	\$4,935.00	\$0.00	\$5,135.00	\$5,135.00	
Vehicles Insurance & Maintenance								
30-23 Vehicle Inspections	\$400.00	\$260.00	\$678.84	\$600.00	\$0.00	\$600.00	\$600.00	Covers the required yearly inspection of fire department vehicles

FIRE DEPARTMENT DEPT 13								
	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal	COMMENTS
30-24 Vehicle Repairs (Labor & Parts)	\$10,339.47	\$12,140.32	\$10,990.03	\$10,000.00	\$5,887.44	\$10,000.00	\$10,000.00	Maintained at the same level as previous years. If any major failure were to occur, this line item would not cover the full costs.
Vehicles Insurance & Maintenance Total	\$10,739.47	\$12,400.32	\$11,668.87	\$10,600.00	\$5,887.44	\$10,600.00	\$10,600.00	
Office Supplies								
32-16 Office Supplies General	\$0.00	\$37.00	\$0.00	\$250.00	\$37.00	\$650.00	\$650.00	Covers toner, pens, paper, and office consumables. A printer is expected to be needed this fiscal year, estimate at \$450.
Office Supplies Total	\$0.00	\$37.00	\$0.00	\$250.00	\$37.00	\$650.00	\$650.00	
Liability Coverage								
45-46 Firefighter Liability	\$0.00	\$2,508.00	\$1,262.00	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	Covers door to door coverage for Firefighters
43-43 Property Insurance	\$833.00	\$1,092.96	\$1,066.89	\$1,100.00	\$1,168.78	\$1,450.00	\$1,450.00	
30-44 Vehicle Insurance & Mobile Equip Ins	\$5,900.00	\$5,932.96	\$6,401.34	\$7,000.00	\$7,040.68	\$8,000.00	\$8,000.00	Increase due to increasing the replacement cost of apparatus to account for the increase in prices for new trucks
40-40 Health Insurance Aflac Cancer Policy	\$6,030.00	\$6,030.00	\$6,030.00	\$6,500.00	\$6,030.00	\$6,500.00	\$6,500.00	AFLAC cancer policy estimate reduced to account for actual costs over the past couple of years
41-41 Workers Comp Ins	\$2,308.16	\$6,458.37	\$4,956.94	\$6,525.00	\$0.00	\$6,500.00	\$6,500.00	Maine Municipal Insurances is not projecting any increase for worker comp. Contribution rate 8.86% of total payroll for office employees. Previous years were calculated based on a weighted total of the whole.
Liability Coverage Total	\$15,071.16	\$22,022.29	\$19,717.17	\$23,625.00	\$14,239.46	\$24,950.00	\$24,950.00	
Clothing & Uniforms								
56-57 Fire Dept Clothing/Uniforms	\$5,744.83	\$12,788.23	\$682.86	\$12,600.00	\$0.00	\$12,600.00	\$12,600.00	Budgeting for 3 sets of turnout gear per year, previously 2. Based on 10 year life-expectancy and 30 sets of gear, this is the rate of replacement needed to stay compliant with one set of gear per firefighter. Pants and jackets are currently priced around \$3,200 per set, helmets, boots, and gloves run about \$1,000.

FIRE DEPARTMENT DEPT 13								
	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal	COMMENTS
Clothing & Uniforms Total	\$5,744.83	\$12,788.23	\$682.86	\$12,600.00	\$0.00	\$12,600.00	\$12,600.00	
Membership Fees/Dues								
61-61 Membership Fees/Dues	\$1,215.00	\$748.78	\$0.00	\$600.00	\$442.00	\$600.00	\$600.00	Covers membership in Lincoln County Fire Chiefs' Association, Maine State Federation of Firefighters, Maine Fire Chiefs' Association, New England States Veterans Firefighter League
Membership Fees/Dues Total	\$1,215.00	\$748.78	\$0.00	\$600.00	\$442.00	\$600.00	\$600.00	
Training & Education Materials								
62-53 Training & Education Materials	\$952.29	\$624.11	\$675.63	\$2,000.00	\$593.50	\$2,000.00	\$2,000.00	Covers costs for training and travel for any out of town trainings (i.e. Central Maine or Southern Maine Fire attack schools).
Training & Education Materials Total	\$952.29	\$624.11	\$675.63	\$2,000.00	\$593.50	\$2,000.00	\$2,000.00	
FICA & Medicare								
81-88 FICA	\$4,291.94	\$4,760.50	\$4,311.51	\$5,635.00	\$3,517.34	\$5,925.00	\$5,925.00	Budget for 6.2% Social Security and 1.45% Medicare employer contributions. Increase due to requested payroll increase.
FICA & Medicare Total	\$4,291.94	\$4,760.50	\$4,311.51	\$5,635.00	\$3,517.34	\$5,925.00	\$5,925.00	
Health Services								
82-38 Fire Dept Health Services	\$0.00	\$0.00	\$0.00	\$400.00	\$0.00	\$2,850.00	\$2,850.00	Covers yearly medical evaluation for interior members as required by Maine BOL standards. We have been fortunate to have someone donate services in the past. Estimated cost is \$100 per firefighter for the medical eval, budgeting for our current provider retiring with 18 firefighters needing the eval. Also budgeting for a cancer screening for all firefighters at \$350 per person and a total of 3 firefighters to cover them in case they do not have insurance
health Services Total	\$0.00	\$0.00	\$0.00	\$400.00	\$0.00	\$2,850.00	\$2,850.00	
Payroll								

FIRE DEPARTMENT DEPT 13								
	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal	COMMENTS
90-85 Chief	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$3,500.00	\$8,000.00	\$8,000.00	Request increase, last change was for 2022
90-85 Deputy Chief	\$4,500.00	\$4,500.00		\$4,500.00	\$2,250.00	\$4,500.00	\$4,500.00	
90-85 1st Assistant Chief	\$3,750.00	\$3,750.00	\$3,750.00	\$3,750.00	\$1,875.00	\$3,750.00	\$3,750.00	
90-85 2nd Assistant Chief	\$2,750.00	\$2,750.00	\$2,750.00	\$2,750.00	\$1,375.00	\$2,750.00	\$2,750.00	
90-85 Foreman of Pumpers	\$2,750.00	\$2,750.00	\$2,750.00	\$2,750.00	\$1,375.00	\$2,750.00	\$2,750.00	
90-85 SCBA Other Officer Positions	\$1,800.00	\$1,800.00	\$2,200.00	\$3,600.00	\$3,400.00	\$4,200.00	\$4,200.00	Includes 3 Captains (\$800) Safety Officer, SCBA Officer and Equipment Officer and 3 Lieutenants (\$600)
90-85 Training Officer	\$1,750.00	\$1,750.00	\$1,750.00	\$1,750.00	\$875.00	\$1,750.00	\$1,750.00	
90-85 Treasurer	\$600.00	\$600.00	\$600.00	\$600.00	\$300.00	\$600.00	\$600.00	
90-85 Administrative Assistant (new item)					\$0.00	\$0.00	\$0.00	This line was entered many years ago for assistance with paperwork. Currently, the plan is to use officers to keep up with paperwork. If OSHA changes are enacted, this will be revisited in the future.
90-85 Clerk	\$600.00	\$600.00	\$600.00	\$600.00	\$300.00	\$600.00	\$600.00	
90-85 Firefighter On-Call Pay	\$17,215.75	\$18,245.00	\$20,290.52	\$23,750.00	\$6,521.94	\$25,000.00	\$25,000.00	Increase requested based on trend of the last few years of calls. Using estimate of 1250 hours at \$20/hr - increase of \$1 per hour over last year's department request
90-85 Firefighter Training Pay	\$10,496.00	\$15,342.25	\$11,502.00	\$18,050.00	\$8,408.00	\$19,000.00	\$19,000.00	Estimate of 950 hours of training time at \$20 per hr - more training hours added to work towards additional certifications. This does not include potential impacts from changes OSHA has proposed. Increase of \$1 per hour over last year's department request
90-85 Pay per Meeting	\$33.50	\$37.25	\$29.25	\$33.00	\$32.00	\$33.00	\$35.00	By-Laws of the Massasoit Engine Company state members will be given .25 cents per monthly meeting for their time
90-85 Fire Suppression: SCBA	\$2,250.00	\$2,550.00	\$2,400.00	\$3,600.00	\$3,200.00	\$3,600.00	\$3,600.00	Stipend for interior qualified members at \$200 per year
Fire Suppression: Haz- Mat Operations						\$0.00	\$0.00	

FIRE DEPARTMENT DEPT 13								
	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal	COMMENTS
90-85 #17 Earned Paid Leave	\$277.48	\$308.37	\$278.11	\$900.00	\$167.06	\$900.00	\$900.00	Estimate based on FY26 numbers with increase to account for some additional training and call frequency.
90-85 Fireman's Annual Supper	\$800.00	\$800.00	\$800.00	\$800.00	\$800.00	\$1,000.00	\$1,000.00	Request increase, this line has been the same for decades and does not come close to covering the cost of this dinner, request a small increase.
90-85 Fire Dept Compensation Total	\$56,572.73	\$62,782.87	\$56,699.88	\$74,433.00	\$34,379.00	\$78,433.00	\$78,435.00	
LOSAP Contribution								
38-26 LOSAP Contribution (Length of Service)	\$14,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00	LOSAP contribution that is distributed based on call attendance and training attendance. Still no contributions by the state, but our firefighters do have funds in their name.
LOSAP Contribution Total	\$14,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00	
Fire Station Building Expenses								
33-30 Supplies & Maintenance	\$2,698.33	\$5,661.62	\$2,749.67	\$8,250.00	\$2,689.60	\$3,250.00	\$3,250.00	Last year included a \$5,000 one-time cost for station changes, removing this cost.
33-31 Electricity	\$1,152.27	\$2,255.37	\$2,498.45	\$2,400.00	\$1,532.89	\$2,400.00	\$2,400.00	Solar electricity rates are higher than market rate - 3-yr contract
33-32 Heat	\$10,661.55	\$11,425.15	\$8,514.08	\$10,000.00	\$1,791.06	\$10,000.00	\$10,000.00	Based on average of last three years.
33-33 Water	\$256.20	\$491.75	\$478.60	\$275.00	\$148.60	\$320.00	\$320.00	Approx \$80/mo with estimated increase. Previous overages are a result of water/mechanical issues.
33-36 Bulk Gas	\$1,628.95	\$0.00	\$0.00	\$125.00	\$0.00	\$500.00	\$500.00	Covers propane for standby generator and kitchen. New generator and tank will require an initial amount of propane higher than traditional levels for this year.
33-37 Alarm	\$2,258.52	-\$1,367.55	\$1,713.67	\$1,800.00	\$1,751.10	\$1,800.00	\$1,800.00	Alarm system was replaced contract signed was for \$140 per month and covers annual inspection and testing
Fire Station Building Expenses Total	\$18,655.82	\$18,466.34	\$15,954.47	\$22,850.00	\$7,913.25	\$18,270.00	\$18,270.00	

EMERGENCY MANAGEMENT (DEPT 14)								
EXPENSES	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal	COMMENTS
Telephone								
16-11 Cell Phone	\$0.00	\$0.00	\$0.00	\$120.00	\$0.00	\$120.00	\$120.00	Reimb personal use (\$10.00/mo) payable in June
Telephone Total	\$0.00	\$0.00	\$0.00	\$120.00	\$0.00	\$120.00	\$120.00	
Equipment & Supplies								
21-14 General Equipment	\$400.10	\$631.10	\$560.14	\$650.00	\$160.04	\$650.00	\$650.00	
29-14 Highway Supplies	\$80.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Supplies Total	\$480.12	\$631.10	\$560.14	\$650.00	\$160.04	\$650.00	\$650.00	
Membership Fees/Dues								
61-61 Membership Fees/Dues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Membership Fees/Dues Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Training & Education Materials								
62-53 Training & Education	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00	\$250.00	\$250.00	Estimating two flood wall deployment trainings
Training & Education Materials Total	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00	\$250.00	\$250.00	
FICA & Medicare								
81-88 FICA	\$99.44	\$124.30	\$130.50	\$135.00	\$66.40	\$145.00	\$145.00	7.65% of payroll for Soc. Sec & Medicare
FICA & Medicare	\$99.44	\$124.30	\$130.50	\$135.00	\$66.40	\$145.00	\$145.00	
Payroll								
90-84 Emergency Management	\$1,000.00	\$1,250.00	\$1,300.00	\$1,350.00	\$650.00	\$1,420.00	\$1,420.00	
90-95 Deputy EMA Director	\$300.00	\$375.00	\$400.00	\$425.00	\$200.00	\$445.00	\$445.00	
90-96 Payroll Liability				\$0.00	\$17.90	\$10.00	\$10.00	PFML Contribution
Payroll	\$1,300.00	\$1,625.00	\$1,700.00	\$1,775.00	\$867.90	\$1,875.00	\$1,875.00	
Total Emergency Management	\$1,879.56	\$2,380.40	\$2,390.64	\$2,780.00	\$1,094.34	\$3,040.00	\$3,040.00	
						Expenses Increase/Decrease	\$ 260.00	\$ 260.00
							9.35%	9.35%
REVENUE								
Undesignated Fund Balance								
Property Taxes				\$2,780.00		\$3,040.00	\$3,040.00	
Total Administration Revenue	\$0.00	\$0.00	\$0.00	\$2,780.00	\$0.00	\$3,040.00	\$3,040.00	
						Revenues Increase/Decrease	\$260.00	\$260.00
							9.35%	9.35%

HYDRANTS & FIRE PREVENTION (DEPT 15)

EXPENSES	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal	COMMENTS
Hydrant Rental Fee								
51-55 Hydrants	\$138,466.24	\$138,466.24	\$164,610.34	\$227,000.00	\$89,083.30	\$246,205.00	\$246,205.00	GSBSD Increased water rates in a 2-step process. First rate increase occurred Jan 1, 2025 and the second increase is effective Jan 1, 2026. FY 27 anticipates a 5% increase in fees. There are 62 hydrants.
Hydrants Fire Protection Total	\$138,466.24	\$138,466.24	\$164,610.34	\$227,000.00	\$89,083.30	\$246,205.00	\$246,205.00	
						Expenses Increase/Decrease	\$ 19,205.00	\$ 19,205.00
							8.46%	8.46%
REVENUE								
Undesignated Fund Balance								
Property Taxes				\$227,000.00		\$246,205.00	\$246,205.00	
Total Administration Revenue	\$0.00	\$0.00	\$0.00	\$227,000.00	\$0.00	\$246,205.00	\$246,205.00	
						Revenues Increase/Decrease	\$19,205.00	\$19,205.00
							8.46%	8.46%

CLC AMBULANCE [COMMUNITY BETTERMENT] (DEPT 26)

EXPENSES	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal	COMMENTS
<i>Community Betterment Organizations</i>								
54-77 CLC AMBULANCE	\$152,925.00	\$90,765.36	\$99,027.01	\$106,280.00	\$106,279.87	\$97,355.00	\$97,355.00	Five-town service with annual contribution based on state valuation. Cost share formular reconsidered in 2026. Pay out w/in 90 days of commitment. Included in Public Safety warrant article.
Total CLC Ambulance Revenue	\$152,925.00	\$90,765.36	\$99,027.01	\$106,280.00	\$106,279.87	\$97,355.00	\$97,355.00	
						Increase/Decrease		
						-\$8,925.00	-\$8,925.00	
						-8.40%	-8.40%	
REVENUE								
Undesignated Fund Balance								
Property Taxes				\$106,280.00		\$97,355.00	\$97,355.00	
Total CLC Ambulance Revenue	\$0.00	\$0.00	\$0.00	\$106,280.00	\$0.00	\$97,355.00	\$97,355.00	
						-\$8,925.00	-\$8,925.00	
						-8.40%	-8.40%	

HIGHWAY DEPARTMENT

Key Staff: Andrew Dorr, Road Commissioner
Jonathon Knof, Road Foreman
Mason Woodman, Driver/Laborer

Department Overview/Objectives

- Conduct regular, routine maintenance to ensure travel ways and drainage systems are functioning properly
- Maintain municipal facilities or assist in coordinating service for those facilities
- Manage snow/ice on 1.2 miles of sidewalk and town facilities
- Assist clean-up efforts following storm events
- Ensure seasonal amenities are staged appropriately to enhance town property, promote the community, and support recreational endeavours



FY 2026 Accomplishments through Dec 31, 2025 (Q1 & Q2)

- Coordinated minor road surface repairs for approximately 3,000'
- Reclaimed over 8,000' of ditch/shoulder to maintain proper drainage
- Replaced five culverts

Anticipated FY 2026 accomplishments in Q3 & Q4

- Inventory of all local road widths and surface conditions
- Finalize Chapman St drainage improvement plans
- Perform all line striping (contracted large share last two years)

Departmental Goals for Fiscal Year 2027

1. Locate and inventory all culverts on local roads
2. Complete Chapman St drainage improvements - department may assist
3. Monitor MDOT MPI Multi-use Bi-Lane progress - addition of approx. 2,150' of 8' wide multi-use path between Hannaford and GSB School.
4. Stripe all handwork (parking stalls, crosswalks, stamps, etc..)
5. Replace F-550 to minimize down time and gain versatility.
6. Purchase v-plow for the loader to improve snow cleanup

HIGHWAY DEPT 10

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal	COMMENTS
EXPENSES								
Miscellaneous Expense								
11-57 Public Notices	\$ 140.00	\$ 790.00	\$ 1,188.00	\$ 100.00	\$ -	\$ 150.00	\$ 150.00	Allows for 2-3 postings(i.e. kayak rack, dock removal, posted roads, etc.)
Miscellaneous Expense Total	\$ 140.00	\$ 790.00	\$ 1,188.00	\$ 100.00	\$ -	\$ 150.00	\$ 150.00	
Telephone								
16-11 Cell Phone	\$ -	\$ -	\$ 63.48	\$ 360.00	\$ 120.00	\$ 480.00	\$ 480.00	\$40/mo for Road Foreman. No phone at the town garage.
Telephone Total	\$ -	\$ -	\$ 63.48	\$ 360.00	\$ 120.00	\$ 480.00	\$ 480.00	
Equipment, Tools, & Supplies								
21-14 Tools & Equipment	\$ 589.87	\$ 6,029.83	\$ 5,733.90	\$ 3,000.00	\$ 1,112.92	\$ 4,000.00	\$ 4,000.00	New/Replacement tools and equipment
21-15 Highway Equipment Parts & Supplies	\$ 3,433.58	\$ 7,048.55	\$ 6,591.54	\$ 5,000.00	\$ 2,216.65	\$ 6,000.00	\$ 6,000.00	Sweeper wear parts, Wheeled loader parts, F550 parts, etc.. Allows for more broom/sweeper parts with an estimated increase in use.
21-17 Leased Equipment	\$ 710.13	\$ 15,608.21	\$ 8,425.18	\$ 12,000.00	\$ 14,215.75	\$ 18,000.00	\$ 18,000.00	Excavator Rental: \$4,500/mo w/attachments x 2 Traffic Lights: \$6,000 Bucket Truck: \$5,000 Misc. rentals for department jobs.
Equipment, Tools, & Supplies Total	\$ 4,733.58	\$ 28,686.59	\$ 20,750.62	\$ 20,000.00	\$ 17,545.32	\$ 28,000.00	\$ 28,000.00	
Books & Publications								
23-17 General Books	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.00	\$ 0.00	Many resources are available online.
Books & Publications Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicle Fuel Costs - Gas & Diesel								
25-33 Highway Dept Vehicle Fuel	\$ 6,322.82	\$ 6,644.61	\$ 5,082.01	\$ 7,000.00	\$ 3,179.86	\$ 7,000.00	\$ 7,000.00	Fuel for all equipment and vehicles. This would cover rental equipment as well. 3-yr avg \$5,957.49
Vehicle Fuel Costs Total	\$ 6,322.82	\$ 6,644.61	\$ 5,082.01	\$ 7,000.00	\$ 3,179.86	\$ 7,000.00	\$ 7,000.00	
Supplies								

HIGHWAY DEPT 10

29-14 Maintenance Supplies & PPE	\$ 2,499.35	\$ (79.35)	\$ (3,643.74)	\$ 3,000.00	\$ 2,326.21	\$3,000.00	\$3,000.00	Personal protection equipment (gloves, goggles, chainsaw chaps, boots). General office supplies, trashbags, W-D40, grease, hoses, pressure washer supplies. Allows \$100 for a meal during any 16 hour storm shifts.
29-48 Highway Traffic Signs	\$ 877.61	\$ 1,361.01	\$ 2,889.11	\$ 2,500.00	\$ 1,569.15	\$4,150.00	\$4,150.00	Road Signs: \$750 Traffic Control Devices. (barricades set of 2 (\$375 ea), cones, Warning signs \$180/ea (reflective) x 10 Sign Posts: \$30/ea and Hardware: \$20/ea Sign Stands: \$180/ea
29-49 E911 Street Signs	\$ 580.04	\$ 224.52	\$ -	\$ 550.00	\$ -	\$550.00	\$550.00	Replacement street signs, new roads, etc.. \$60/ea estimate
Supplies Total	\$ 3,957.00	\$ 1,506.18	\$ (754.63)	\$ 6,050.00	\$ 3,895.36	\$ 7,700.00	\$ 7,700.00	
Vehicles Insurance & Maintenance								
30-24 Vehicle Repairs (Parts & Labor)	\$ 12,241.16	\$ (4,698.35)	\$ 17,906.59	\$ 11,500.00	\$ 467.63	\$18,500.00	\$10,000.00	Truck Maintenance: \$5,500 Equipment Maintenance: \$3,500 Attachment Maintenance: \$1,000 If the truck is replaced this year there should be less repairs needed, though full value of the repairs are still not realized.
Vehicles Insurance & Maintenance Total	\$ 12,241.16	\$ (4,698.35)	\$ 17,906.59	\$ 11,500.00	\$ 467.63	\$ 18,500.00	\$ 10,000.00	
Retirement Plan								
38-24 Town Match Retirement	\$ 5,813.30	\$ 9,841.25	\$ 9,315.94	\$ 12,590.00	\$ 5,663.57	\$13,400.00	\$13,400.00	Contribution rate set by Maine State Retirement System. Currently 10.2%.
Retirement Plan Total	\$ 5,813.30	\$ 9,841.25	\$ 9,315.94	\$ 12,590.00	\$ 5,663.57	\$ 13,400.00	\$ 13,400.00	
Employees Health Insurance								
40-40 Employee Health Insurance Town Share	\$ 21,798.50	\$ 19,162.60	\$ 24,341.00	\$ 50,990.00	\$ 8,983.87	\$13,890.00	\$13,890.00	Maine Municipal Health Trust voted a 9% increase in premiums for the '26 calendar year, estimating a 4.5% incr for Jan '27. Employee Only-\$15,845.82 Employee w/Children-\$24,149.34 Employee & Spouse/Family -\$34,347.67 Group II Employees-Pmt in lieu of health ins \$8,603.84 x 1 & \$5287.34

HIGHWAY DEPT 10

Employee Health Insurance Total	\$ 21,798.50	\$ 19,162.60	\$ 24,341.00	\$ 50,990.00	\$ 8,983.87	\$ 13,890.00	\$ 13,890.00	
Worker's Compensation Insurance								
41-41 Workers Compensation Insurance	\$ 2,201.99	\$ 6,150.80	\$ 4,213.41	\$ 5,505.00	\$ -	\$ 5,505.00	\$ 5,505.00	Maine Municipal Insurances is not projecting an increase for worker comp. Contribution rate 4.46% of total payroll for Public Works employees
Worker's Compensation Insurance Total	\$ 2,201.99	\$ 6,150.80	\$ 4,213.41	\$ 5,505.00	\$ -	\$ 5,505.00	\$ 5,505.00	
Unemployment Compensation Insurance								
42-42 Unemployment Compensation Insurance	\$ 95.53	\$ 190.15	\$ 227.60	\$ 275.00	\$ 86.00	\$ 275.00	\$ 275.00	No increase expected
Unemployment Compensation Insurance Total	\$ 95.53	\$ 190.15	\$ 227.60	\$ 275.00	\$ 86.00	\$ 275.00	\$ 275.00	
Insurance for Town								
43-43 Property & Casualty Insurance	\$ 1,737.00	\$ -	\$ -	\$ 3,125.00	\$ -	\$ 3,125.00	\$ 3,125.00	
Insurance for Town Total	\$ 1,737.00	\$ -	\$ -	\$ 3,125.00	\$ -	\$ 3,125.00	\$ 3,125.00	
Highway Maintenance								
52-12 Culverts	\$ 2,146.00	\$ 8,609.96	\$ 4,301.16	\$ 9,000.00	\$ 2,856.52	\$ 9,000.00	\$ 9,000.00	Allows us to purchase culverts. 15" x 20' culvert runs about \$350. May need larger culverts in certain locations. Appox 10 replacements
52-52 Winter Sand & Salt	\$ 179.32	\$ 825.00	\$ 46,385.95	\$ 900.00	\$ -	\$ 750.00	\$ 750.00	Allows the crew to salt the Admin Building walk/parking lot as well as sidewalks that we maintain - Hodgdon, Miles, Church, 1B, Bristol Rds. Est 10 tons. Total salt purchase will be deducted from contracted services per agreement.
52-53 General Maintenance	\$ 4,266.86	\$ 4,392.98	\$ 3,785.35	\$ 7,500.00	\$ 6,926.68	\$ 14,000.00	\$ 14,000.00	Ditch/Shoulder Stabilization: \$6,000 Sidewalk Repair: \$5,000 Raising Drainage Grates: \$1,500 Bench/Table Replacements: \$1,500
52-96 Line Striping	\$ 3,766.16	\$ 430.96	\$ 22,369.00	\$ 15,000.00	\$ -	\$ 0.00	\$ 0.00	Parking Stalls: Est \$20 ea, \$5,000 Crosswalks: Est \$18.5/key, \$4,625 Misc Marks/Painting: Est \$2,000 Road/Traffic Stencils: Est \$75/ea,

HIGHWAY DEPT 10

52-97 Main Street Painting & Sweeping	\$ 136.95	\$ 210.09	\$ -	\$ -	\$ 181.11	\$5,250.00	\$5,250.00	This line has been covered in-house costs the last few years. Most painting will be contracted out, see above.
52-98 Cold Patch	\$ 3,562.78	\$ 3,469.74	\$ 4,260.16	\$ 4,500.00	\$ 368.00	\$4,500.00	\$4,500.00	For pothole repairs large and small. Approx \$180/ton. Est 25 tons.
Highway Maintenance Total	\$ 14,058.07	\$ 17,938.73	\$ 81,101.62	\$ 36,900.00	\$ 10,332.31	\$ 33,500.00	\$ 33,500.00	
Travel & Meeting Expenses								
60-62 Mileage	\$ -	\$ -	\$ 356.67	\$ 200.00	\$ 355.02	\$350.00	\$200.00	Reimb personal usage of vehicle @ \$0.67/mile. Travel for training or when the PW truck is out of service.
Travel & Meeting Expenses Total	\$ -	\$ -	\$ 356.67	\$ 200.00	\$ 355.02	\$ 350.00	\$ 200.00	
Training & Education Material								
62-53 Training & Education Material	\$ 243.10	\$ 160.00	\$ 80.00	\$ 200.00	\$ 3,610.00	\$200.00	\$200.00	Required trainings for OSHA, MDOT, HazMat, ADA, & SDS
Training & Education Material Total	\$ 243.10	\$ 160.00	\$ 80.00	\$ 200.00	\$ 3,610.00	\$ 200.00	\$ 200.00	
FICA & Medicare								
81-88 FICA	\$ 5,709.07	\$ 7,099.27	\$ 6,905.13	\$ 9,440.00	\$ 4,726.75	\$10,050.00	\$10,050.00	7.65% of total payroll for FICA/Med
FICA & MEDICARE	\$ 5,709.07	\$ 7,099.27	\$ 6,905.13	\$ 9,440.00	\$ 4,726.75	\$ 10,050.00	\$ 10,050.00	
Heater Rd Facility								
86-31 Heater Rd Facility	\$ 2,214.97	\$ 13,755.44	\$ 8,679.72	\$ 3,410.00	\$ 3,494.04	\$6,350.00	\$6,350.00	Electricity: \$90/mo in the summer, \$250/mo in the winter, \$75/mo in shoulder months Water \$65/qtr Heat \$750 Phone/Internet \$85/mo Maintenance \$2,500
Heater Rd Facility Total	\$ 2,214.97	\$ 13,755.44	\$ 8,679.72	\$ 3,410.00	\$ 3,494.04	\$ 6,350.00	\$ 6,350.00	
Public Landing								
89-30 Public Landing Maintenance	\$ 227.61	\$ 536.11	\$ 1,478.74	\$ 2,250.00	\$ -	\$2,250.00	\$2,250.00	\$250 Float maintenance, hardware, dock lighting for improved safety. \$2,000 Pumpout barge - allows for contingency if the grant is longer available.
Public Landing Total	\$ 227.61	\$ 536.11	\$ 1,478.74	\$ 2,250.00	\$ -	\$ 2,250.00	\$ 2,250.00	
Payroll								

HIGHWAY DEPT 10

90-55 Highway Overtime	\$ 704.15	\$ -	\$ -	\$ 8,325.00	\$ 779.63	\$5,450.00	\$5,450.00	This allows 100 hours of overtime for each employee if needed to work though winter storms, weekends, and/or other seasonal needs
90-56 Driver/Laborer	\$ 29,558.00	\$ 45,985.50	\$ 25,824.35	\$ 45,760.00	\$ 22,139.25	\$47,135.00	\$47,135.00	
90-57 Road Foreman	\$ 46,357.41	\$ 40,781.67	\$ 65,553.56	\$ 64,275.00	\$ 29,929.87	\$66,205.00	\$66,205.00	
90-58 Road Commissioner	\$ -	\$ -	\$ -	\$ -	\$ -	\$5,200.00	\$5,200.00	Proposed stiped for Road Commissioner should the duties be re-assigned
90-96 Payroll Liability	\$ -	\$ -	\$ 183.08	\$ 5,070.00	\$ 401.68	\$7,360.00	\$7,360.00	Merit, Certification, & Longevity Increases
Payroll Total	\$ 76,619.56	\$ 86,767.17	\$ 91,560.99	\$ 123,430.00	\$ 53,250.43	\$ 131,350.00	\$ 131,350.00	
Contracted Services								
91-23 General Contractor	\$ 41,211.13	\$ 12,786.83	\$ 20,256.23	\$ 20,000.00	\$ 3,768.51	\$20,000.00	\$20,000.00	Welding Services \$2,000 Culvert Replacement \$10,000 (Est contract replacement cost \$150 per ft. Avg length est 40 ft) Ditch Reclamation \$7/LF x 1000
91-24 Downtown Plowing	\$ 105,462.48	\$ 128,515.40	\$ 175,000.02	\$ 187,500.00	\$ 84,791.68	\$212,500.00	\$212,500.00	FY 27 Contract Price \$195,000 Fuel (De)/Escalator \$2,500 Snow Hauling \$15,000
91-25 Highway Plowing	\$ 155,970.04	\$ 182,447.10	\$ 241,307.91	\$ 282,500.00	\$ 132,961.66	\$292,500.00	\$292,500.00	FY 27 Contract Price \$290,000 Fuel (De)/Escalator \$2,500
91-26 Roadside Mowing	\$ 1,592.00	\$ 1,672.00	\$ -	\$ 1,755.00	\$ 1,748.00	\$1,845.00	\$1,845.00	Roadside mowing (est 5% increase)
91-27 Catch Basin Cleaning	\$ 3,150.00	\$ -	\$ -	\$ 4,000.00	\$ -	\$7,500.00	\$7,500.00	Need to conduct inventory/assessment. Est 100 catch basins, 2-yr cleaning cycle. @ \$150/basin.
91-28 Catch Basin Repair	\$ -	\$ -	\$ -	\$ 3,500.00	\$ -	\$3,500.00	\$3,500.00	Minor Repairs and replacement covers
91-29 Technical Assistance	\$ 650.00	\$ 355.00	\$ 27,012.13	\$ 5,000.00	\$ 3,137.15	\$5,000.00	\$5,000.00	Engineering/Architect/Survey/Legal Services
91-30 Tree Work	\$ 3,500.00	\$ -	\$ -	\$ 10,000.00	\$ -	\$7,500.00	\$7,500.00	Roadside tree cutting @ est \$200/hr Standpipe Rd (est 3 days) Winter preparations (est 3 days) No firm estimates or bids to-date.
70-03 ADA Compliance	\$ 47.94	\$ 4,354.26	\$ 2,589.67	\$ 10,000.00	\$ -	\$7,500.00	\$7,500.00	715.00 per precast ADA plate; Pedestrian activated signals est \$25,000 per crossing May be used as matching funds for ADA grants.
Contracted Services Total	\$ 311,583.59	\$ 330,130.59	\$ 466,165.96	\$ 524,255.00	\$ 226,407.00	\$ 557,845.00	\$ 557,845.00	

HIGHWAY DEPT 10

Total Highway Department	\$ 469,696.85	\$ 524,661.14	\$ 738,662.85	\$ 817,580.00	\$ 342,117.16	\$ 839,920.00	\$ 831,270.00
					Increase/Decrease	\$22,340.00	\$13,690.00
						2.73%	1.67%
REVENUE							
(10) Auto Excise Tax	\$515,990.23	\$520,658.00	\$568,169.60	\$515,000.00	\$344,272.00	\$515,000.00	\$515,000.00
(10) Boat Excise Tax	\$4,225.20	\$4,191.50	\$3,364.80	\$4,000.00	\$777.10	\$3,500.00	\$3,500.00
(10) Public Landing from Newcastle	\$0.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
(10) Revenue to Reimb Expense Accts	\$2,879.85	\$87.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
(10) LRAP (URIP)	\$21,408.00	\$24,688.00	\$25,000.00	\$24,500.00	\$28,344.00	\$28,000.00	\$28,000.00
<i>Pumpout Grant</i>						\$2,000.00	\$2,000.00
Undesignated Fund Balance							
Property Tax				\$274,080.00		\$291,420.00	\$282,770.00
Total Administration	\$544,503.28	\$553,624.80	\$596,534.40	\$817,580.00	\$373,393.10	\$839,920.00	\$831,270.00
					Increase/Decrease	\$22,340.00	\$13,690.00
						2.73%	1.67%

STREETLIGHTS (DEPT 16)

EXPENSES	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal	COMMENTS
Streetlights								
50-82 Street Lights Only	\$6,338.31	\$6,860.79	\$7,341.45	\$6,000.00	\$4,205.94	\$13,200.00	\$8,200.00	Power Cost: \$5,200 (\$2.2k est MDOT) Maintenance: \$8,000 (\$5k est MDOT) 3-yr Average \$6,846
Total Streetlights	\$6,338.31	\$6,860.79	\$7,341.45	\$6,000.00	\$4,205.94	\$13,200.00	\$8,200.00	
						Expenses Increase/Decrease	\$7,200.00	\$2,200.00
							120.00%	36.67%
REVENUE								
Undesignated Fund Balance								
Property Taxes				\$6,000.00		\$13,200.00	\$8,200.00	
Total Administration Revenue	\$0.00	\$0.00	\$0.00	\$6,000.00	\$0.00	\$13,200.00	\$8,200.00	
						Revenues Increase/Decrease	\$7,200.00	\$2,200.00
							120.00%	36.67%

TRAFFIC LIGHTS (DEPT 17)

EXPENSES	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal	COMMENTS
Traffic Lights								
50-83 Power & Maintenance	\$660.85	\$2,321.39	\$2,794.11	\$2,700.00	\$700.63	\$5,200.00	\$4,200.00	Est Power Cost: \$1,200 Maintenance: \$3,000 (Add'l \$1,000 - All-cross at Bristol Rd)
Total Traffic Lights	\$660.85	\$2,321.39	\$2,794.11	\$2,700.00	\$700.63	\$5,200.00	\$4,200.00	
						Expenses Increase/Decrease	\$2,500.00	\$1,500.00
							92.59%	55.56%
REVENUE								
Undesignated Fund Balance								
Property Taxes				\$2,700.00		\$5,200.00	\$4,200.00	
Total Traffic Lights Revenue	\$0.00	\$0.00	\$0.00	\$2,700.00	\$0.00	\$5,200.00	\$4,200.00	
						Revenues Increase/Decrease	\$2,500.00	\$1,500.00
							92.59%	55.56%

BISCAY BEACH PROPERTY (DEPT 22)								
EXPENSES	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal	COMMENTS
Biscay Beach Property								
18-39 Port-A-Potty/ Contracted Services	\$738.44	\$800.00	\$1,140.00	\$1,400.00	\$1,540.00	\$1,600.00	\$1,600.00	Porta-potty pump out: \$1,200 (\$60/wk x May-Sept) Leaf /Debris Clean-up: \$400
BISCAY BEACH PROPER	\$738.44	\$800.00	\$1,140.00	\$1,400.00	\$1,540.00	\$1,600.00	\$1,600.00	
						Expenses Increase/Decrease	\$200.00	\$200.00
							14.29%	14.29%
REVENUE								
Undesignated Fund Balance								
Property Taxes				\$1,400.00		\$1,600.00	\$1,600.00	
Total Administration Revenue	\$0.00	\$0.00	\$0.00	\$1,400.00	\$0.00	\$1,600.00	\$1,600.00	
						Revenues Increase/Decrease	\$200.00	\$200.00
							14.29%	14.29%

CEMETERY (DEPT 27)								
	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal	COMMENTS
EXPENSES								
Public Advertising								
11-57 Public Notices	\$210.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	\$200.00	Advertise for seasonal helper
Public Advertising Total	\$210.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	\$200.00	
Computer Software								
13-38 Software Licenses	\$600.00	\$400.00	\$500.00	\$300.00	\$0.00	\$300.00	\$300.00	Tech support as needed.
Computer Software Total	\$600.00	\$400.00	\$500.00	\$300.00	\$0.00	\$300.00	\$300.00	
Equipment, Tools, & Supplies								
21-14 General Equipment	\$153.57	\$0.00	\$2,157.24	\$760.00	\$0.00	\$760.00	\$760.00	\$160 WWII Flag Holders (\$20 ea) \$100 Misc Tools \$500 D2
21-27 Memorial Day Flags	\$404.58	\$328.83	\$1,131.02	\$800.00	\$0.00	\$0.00	\$0.00	346 vets - 12 x 18" on 5/16 dowel (potential donation)
Equipment, Tools, & Supplies Total	\$558.15	\$328.83	\$3,288.26	\$1,560.00	\$0.00	\$760.00	\$760.00	
Recording & Processing Fees								
27-27 Recording Fees	\$78.00	\$19.00	\$105.00	\$115.00	\$19.00	\$115.00	\$115.00	Recording Fees are typically \$19, this allows for 6 recordings.
Recording & Processing Fees Total	\$78.00	\$19.00	\$105.00	\$115.00	\$19.00	\$115.00	\$115.00	
Land Maintenance								
68-24 General Maintenance	\$837.20	\$28,641.28	\$107.39	\$2,000.00	\$31.51	\$2,000.00	\$2,000.00	loam & seed multiple places Bethlehem Hillside - Erosion issues Walpole
68-33 Cemetery Watering	\$256.20	\$256.20	\$256.20	\$520.00	\$297.20	\$600.00	\$600.00	(CHECK GSBSD INVOICE)
68-91 Mowing Contract	\$30,741.00	\$36,940.50	\$37,864.00	\$40,015.00	\$28,926.00	\$42,015.00	\$42,015.00	July-Dec '26 @ \$_____/mo, and May-June '27 @ \$_____/mo (est) New Contract Period April 2026 to November 2028
Land Maintenance Total	\$31,834.40	\$65,837.98	\$38,227.59	\$42,535.00	\$29,254.71	\$44,615.00	\$44,615.00	
Cemetery Capital Improvements								
69-85 Grave Stone Repair & Cleaning	\$0.00	\$0.00	\$0.00	\$4,000.00	\$0.00	\$6,000.00	\$6,000.00	Routine stone repair/maintenance - Gravestone Matters - \$1,000/day
69-86 Tree Assessment & Maintenance	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	Respond to safety issues as they arise (hanging limbs, etc.)
69-87 Cemetery Drainage								N/A
Cemetery Capital Improvements Total	\$0.00	\$0.00	\$0.00	\$6,000.00	\$0.00	\$8,000.00	\$8,000.00	
FICA & Medicare								

CEMETERY (DEPT 27)								
81-88 FICA & Medicare	\$459.00	\$497.26	\$498.50	\$880.00	\$0.00	\$935.00	\$935.00	FICA/Medicare for Cemetery Admin Clerk & seasonal worker.
FICA & Medicare Total	\$459.00	\$497.26	\$498.50	\$880.00	\$0.00	\$935.00	\$935.00	
Payroll								
90-51 Cemetery Admin Clerk	\$6,000.00	\$6,500.00	\$6,500.00	\$6,500.00	\$0.00	\$6,500.00	\$6,500.00	Stipended position, actual hours vary week to week
90-56 Seasonal Worker	\$0.00	\$280.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	Catch up deferred maintenance, e.g sunken & leaning stones in Town-owned cemeteries and Veterans' stones in family cemeteries. This will allow approx 165 hours of labor @ up to \$30/hr.
Payroll Total	\$6,000.00	\$6,780.00	\$6,500.00	\$11,500.00	\$0.00	\$11,500.00	\$11,500.00	
Total Cemetery	\$39,739.55	\$73,863.07	\$49,119.35	\$63,090.00	\$29,273.71	\$66,425.00	\$66,425.00	
						Expenses Increase/Decrease	\$3,335.00	\$3,335.00
							5.29%	5.29%
REVENUE								
(27) Plot Purchases	\$3,300.00	\$0.00	\$1,800.00	\$0.00	\$2,100.00	\$0.00	\$0.00	Most of the sale proceeds go to the Perpetual Care Fund.
Undesignated Fund Balance								
Property Taxes				\$63,090.00		\$66,425.00	\$66,425.00	
Total Administration	\$3,300.00	\$0.00	\$1,800.00	\$63,090.00	\$2,100.00	\$66,425.00	\$66,425.00	
						Revenues Increase/Decrease	\$3,335.00	\$3,335.00
							5.29%	5.29%

COMMUNITY SERVICES (DEPT 19)								
EXPENSES	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2027 Dept Request	2027 Manager Proposal	COMMENTS
Holiday Funding								
93-33 4TH of July Appropriation	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	Town's contribution to support the July 4th fireworks. Pay out with the last AP warrant in June.
Holiday Funding Total	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	
Town-Owned Property								
97-77 Riverside Park	\$763.46	\$29.07	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	Annual planter box maintenance/flowers Main St hanging baskets/flowers - look for partnerships for maintenance
Town-Owned Property Total	\$763.46	\$29.07	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	
Total Community Services	\$3,263.46	\$2,529.07	\$2,500.00	\$2,500.00	\$0.00	\$3,000.00	\$3,000.00	
						Expenses Increase/Decrease	\$500.00	\$500.00
							20.00%	20.00%
REVENUE								
Undesignated Fund Balance						\$3,000.00	\$3,000.00	
Property Taxes				\$2,500.00		\$0.00	\$0.00	
Total Administration Revenue	\$0.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$3,000.00	\$3,000.00	
						Revenues Increase/Decrease	\$500.00	\$500.00
							20.00%	20.00%