

FY27 Council Workshop Feb 2026 - Current vs Initial

Expense

	2026 Budget	2027 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept/Div: 10-01 GENERAL GOVERNMENT / ADMINISTRATION				
COMPENSATION				
01-06 HEALTH INSURANCE	256,000.00	297,668.00	41,668.00	16.28%
Estimated 15% increase Jan-Jun 2027				
01-07 LIFE INSURANCE	610.00	200.00	-410.00	-67.21%
Retiree benefit included \$200 (Willis)				
DUES				
03-01 MEMBERSHIPS	400.00	2,600.00	2,200.00	550.00%
MPO 100, Hermon Alumni Assoc 75, Sams Club 125, Amazon Prime 150, BACTS 2000, Maine Service Centers Coalition 0, Maine Bond Bank 75				
03-02 CHAMBER OF COMMERCE	400.00	650.00	250.00	62.50%
03-03 MAINE MUNICIPAL ASSOCIATION	8,400.00	8,900.00	500.00	5.95%
PROJECTS				
04-03 TAX BILLS	5,000.00	5,000.00	0.00	.00%
04-04 TOWN REPORT	2,500.00	2,500.00	0.00	.00%
SUPPLIES				
10-02 POSTAGE	14,000.00	15,000.00	1,000.00	7.14%
Tax Bill, Assessor Notice, Administrative				
10-06 PERIODICALS/BOOKS	310.00	310.00	0.00	.00%
REPAIRS/MAINTENANCE				
12-01 COMPUTER REPAIR/MAINTENANCE	3,000.00	2,000.00	-1,000.00	-33.33%
RENTALS/LICENSES				
14-01 EQUIPMENT RENTALS	6,000.00	4,000.00	-2,000.00	-33.33%
Copier, Postage Machine, Copier Overage Fee, Pole Rental,				
14-03 COMPUTER SOFTWARE LICENSE	45,000.00	52,000.00	7,000.00	15.56%
GIS 3000, TRIO 39000, Web Host 1000, Adobe 3000, CivicPlus 6000				
INSURANCES				
15-01 GENERAL LIABILITY	45,000.00	50,000.00	5,000.00	11.11%
Consolidated all P&C insurance to one line from all departments				
15-02 WORKERS COMPENSATION	57,000.00	65,000.00	8,000.00	14.04%
15-11 PAID FAMILY MED LV EMPLOYER	14,000.00	14,500.00	500.00	3.57%
SERVICES				
20-01 LEGAL SERVICES	45,000.00	60,000.00	15,000.00	33.33%
20-02 AUDIT SERVICES	40,000.00	40,000.00	0.00	.00%
Audit Year 1 of 3 (FY 27) RFP Award				
20-03 ADVERTISING CONTRACT	9,000.00	9,000.00	0.00	.00%

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Dept/Div: 10-01 GENERAL GOVERNMENT / ADMINISTRATION CONT'D				
20-05 REGISTRY OF DEEDS/DISCHARGES	4,500.00	6,500.00	2,000.00	44.44%
20-36 IT SERVICES	85,000.00	90,000.00	5,000.00	5.88%
SJ Rollins				
ADMINISTRATION	641,120.00	725,828.00	84,708.00	13.21%
Dept/Div: 10-02 GENERAL GOVERNMENT / TOWN MANAGER				
COMPENSATION				
01-01 SALARIES	120,000.00	126,000.00	6,000.00	5.00%
01-05 FICA/MED	9,180.00	9,639.00	459.00	5.00%
01-08 ICMA	10,800.00	12,852.00	2,052.00	19.00%
PROF LEARN/MILEAGE				
02-01 LEARNING/SEMINAR	6,000.00	6,000.00	0.00	.00%
Professional Learning and Development to include ICMA, MTCMA Conferences				
02-04 MILEAGE	1,600.00	1,600.00	0.00	.00%
DUES				
03-01 MEMBERSHIPS	1,100.00	1,800.00	700.00	63.64%
ICMA, MTCMA, MMTCTA, MLGHRA				
STAFF				
05-02 MANAGER ALLOCATION	2,000.00	2,000.00	0.00	.00%
Employee Recognition and Allocation				
UTILITIES				
06-04 CELL PHONES	900.00	900.00	0.00	.00%
SUPPLIES				
10-22 SMALL TOOLS/EQUIPMENT	400.00	400.00	0.00	.00%
TOWN MANAGER	151,980.00	161,191.00	9,211.00	6.06%
Dept/Div: 10-03 GENERAL GOVERNMENT / TOWN CLERK				
COMPENSATION				
01-01 SALARIES	91,050.00	95,594.00	4,544.00	4.99%
01-05 FICA/MED	6,966.00	7,313.00	347.00	4.98%
01-08 ICMA	8,195.00	9,751.00	1,556.00	18.99%
PROF LEARN/MILEAGE				
02-04 MILEAGE	100.00	100.00	0.00	.00%
DUES				
03-01 MEMBERSHIPS	100.00	200.00	100.00	100.00%
STAFF				
05-01 TRAINING/WORKSHOPS	300.00	300.00	0.00	.00%
UTILITIES				
06-04 CELL PHONES	900.00	900.00	0.00	.00%

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Dept/Div: 10-03 GENERAL GOVERNMENT / TOWN CLERK CONT'D				
TOWN CLERK	107,611.00	114,158.00	6,547.00	6.08%
Dept/Div: 10-04 GENERAL GOVERNMENT / FINANCE DIRECTOR				
COMPENSATION				
01-01 SALARIES	88,410.00	92,820.00	4,410.00	4.99%
01-02 FULL-TIME	73,317.00	76,992.00	3,675.00	5.01%
01-05 FICA/MED	12,373.00	12,991.00	618.00	4.99%
01-08 ICMA	14,556.00	17,321.00	2,765.00	19.00%
PROF LEARN/MILEAGE				
02-04 MILEAGE	500.00	750.00	250.00	50.00%
DUES				
03-01 MEMBERSHIPS	200.00	400.00	200.00	100.00%
MGFO, Assessor, MMTCTA				
STAFF				
05-01 TRAINING/WORKSHOPS	500.00	1,000.00	500.00	100.00%
UTILITIES				
06-04 CELL PHONES	1,800.00	1,800.00	0.00	.00%
SERVICES				
FINANCE DIRECTOR	191,656.00	204,074.00	12,418.00	6.48%
Dept/Div: 10-05 GENERAL GOVERNMENT / ASSESSOR				
COMPENSATION				
01-01 SALARIES	82,000.00	87,360.00	5,360.00	6.54%
01-02 FULL-TIME	54,080.00	58,968.00	4,888.00	9.04%
01-03 PART-TIME	0.00	11,195.00	11,195.00	100.00%
01-05 FICA/MED	10,410.00	14,923.00	4,513.00	43.35%
01-08 ICMA	12,406.00	0.00	-12,406.00	-100.00%
PROF LEARN/MILEAGE				
02-04 MILEAGE	2,000.00	4,000.00	2,000.00	100.00%
DUES				
03-01 MEMBERSHIPS	400.00	500.00	100.00	25.00%
PROJECTS				
04-02 MAPS	500.00	500.00	0.00	.00%
STAFF				
05-01 TRAINING/WORKSHOPS	1,200.00	2,000.00	800.00	66.67%
UTILITIES				
06-04 CELL PHONES	1,800.00	1,800.00	0.00	.00%
SUPPLIES				
10-01 OFFICE SUPPLIES	3,000.00	3,000.00	0.00	.00%
ASSESSOR	167,796.00	184,246.00	16,450.00	9.80%

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Dept/Div: 10-06 GENERAL GOVERNMENT / CODE ENFORCEMENT				
COMPENSATION				
01-02 FULL-TIME	84,214.00	88,431.00	4,217.00	5.01%
01-05 FICA/MED	6,443.00	6,765.00	322.00	5.00%
01-08 ICMA	7,580.00	9,020.00	1,440.00	19.00%
PROF LEARN/MILEAGE				
02-04 MILEAGE	2,000.00	3,000.00	1,000.00	50.00%
DUES				
03-01 MEMBERSHIPS	600.00	500.00	-100.00	-16.67%
STAFF				
05-01 TRAINING/WORKSHOPS	500.00	1,000.00	500.00	100.00%
UTILITIES				
06-04 CELL PHONES	900.00	900.00	0.00	.00%
SUPPLIES				
10-01 OFFICE SUPPLIES	2,500.00	2,500.00	0.00	.00%
Laminator, Measure Device, Training Equipment				
10-22 SMALL TOOLS/EQUIPMENT	0.00	5,000.00	5,000.00	100.00%
CODE ENFORCEMENT	104,737.00	117,116.00	12,379.00	11.82%
Dept/Div: 10-07 GENERAL GOVERNMENT / ASSISTANT CLERKS				
COMPENSATION				
01-02 FULL-TIME	148,834.00	160,912.00	12,078.00	8.12%
3 staff				
01-05 FICA/MED	11,386.00	12,310.00	924.00	8.12%
01-08 ICMA	13,396.00	17,295.00	3,899.00	29.11%
PROF LEARN/MILEAGE				
02-04 MILEAGE	400.00	400.00	0.00	.00%
DUES				
03-01 MEMBERSHIPS	300.00	350.00	50.00	16.67%
Clerk Assoc, MWDA, GA, MMTCTA				
STAFF				
05-01 TRAINING/WORKSHOPS	1,000.00	1,000.00	0.00	.00%
ASSISTANT CLERKS	175,316.00	192,267.00	16,951.00	9.67%
Dept/Div: 10-08 GENERAL GOVERNMENT / MUNICIPAL BUILDING				
COMPENSATION				
01-05 FICA/MED	383.00	478.00	95.00	24.80%
UTILITIES				
06-01 ELECTRICITY	15,000.00	15,000.00	0.00	.00%
06-03 TELEPHONES	6,500.00	6,000.00	-500.00	-7.69%
06-05 HEATING OIL	12,000.00	10,000.00	-2,000.00	-16.67%

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Dept/Div: 10-08 GENERAL GOVERNMENT / MUNICIPAL BUILDING				
CONT'D				
SUPPLIES				
10-04 MAINTENANCE SUPPLIES	6,000.00	10,000.00	4,000.00	66.67%
Mechanical Services Contract \$2000, Northstar 1000, Shred on site annual cleanup 1000, misc				
10-08 CLEANING SUPPLIES	800.00	1,000.00	200.00	25.00%
INSURANCES				
SERVICES				
20-18 MOWING	0.00	8,000.00	8,000.00	100.00%
20-26 CLEANING	5,000.00	6,240.00	1,240.00	24.80%
\$30/hr *4hrs per wk*52wks				
MUNICIPAL BUILDING	45,683.00	56,718.00	11,035.00	24.16%
Dept/Div: 10-09 GENERAL GOVERNMENT / TOWN OFFICE				
SUPPLIES				
10-01 OFFICE SUPPLIES	12,000.00	12,000.00	0.00	.00%
10-03 COMPUTER SUPPLIES	200.00	1,000.00	800.00	400.00%
10-22 SMALL TOOLS/EQUIPMENT	1,000.00	1,000.00	0.00	.00%
TOWN OFFICE	13,200.00	14,000.00	800.00	6.06%
Dept/Div: 10-10 GENERAL GOVERNMENT / TOWN COUNCIL				
COMPENSATION				
01-03 PART-TIME	0.00	1,361.00	1,361.00	100.00%
Town staff coverage (OT)				
01-04 STIPENDS	10,850.00	10,850.00	0.00	.00%
\$1500 x7, Chair +250, Vice +\$100				
01-05 FICA/MED	831.00	936.00	105.00	12.64%
01-09 MPERS	0.00	139.00	139.00	100.00%
PROJECTS				
04-01 COUNCIL PROJECTS	2,000.00	2,000.00	0.00	.00%
TOWN COUNCIL	13,681.00	15,286.00	1,605.00	11.73%
Dept/Div: 10-11 GENERAL GOVERNMENT / TOWN BOARDS				
COMPENSATION				
01-03 PART-TIME	2,000.00	1,021.00	-979.00	-48.95%
Planning Board Secretary (Staff), town staff support				
01-04 STIPENDS	2,128.00	2,128.00	0.00	.00%
PB \$51/qtr *7 // ZBA \$35*5 per meeting (4)				
01-05 FICA/MED	700.00	900.00	200.00	28.57%

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Dept/Div: 10-11 GENERAL GOVERNMENT / TOWN BOARDS CONT'D				
01-09 MPERS	180.00	105.00	-75.00	-41.67%
PROJECTS				
04-02 MAPS	6,750.00	8,000.00	1,250.00	18.52%
Staff Part time 300hrs * \$25 Printing Maps \$500				
STAFF				
05-01 TRAINING/WORKSHOPS	280.00	280.00	0.00	.00%
SUPPLIES				
SERVICES				
TOWN BOARDS	12,038.00	12,434.00	396.00	3.29%
Dept/Div: 10-13 GENERAL GOVERNMENT / TOWN EXPENSES				
PROJECTS				
04-05 HERMON CONNECTION	20,000.00	20,000.00	0.00	.00%
STAFF				
MISCELLANEOUS CHARGES				
TOWN EXPENSES	20,000.00	20,000.00	0.00	.00%
Dept/Div: 10-14 GENERAL GOVERNMENT / ELECTIONS				
COMPENSATION				
01-05 FICA/MED	2,500.00	3,563.00	1,063.00	42.52%
01-10 ELECTIONS	24,100.00	35,240.00	11,140.00	46.22%
01-11 OVERTIME	8,600.00	11,325.00	2,725.00	31.69%
STAFF				
05-01 TRAINING/WORKSHOPS	200.00	200.00	0.00	.00%
SUPPLIES				
10-01 OFFICE SUPPLIES	6,000.00	6,000.00	0.00	.00%
REPAIRS/MAINTENANCE				
12-01 COMPUTER REPAIR/MAINTENANCE	2,000.00	2,000.00	0.00	.00%
RENTALS/LICENSES				
14-01 EQUIPMENT RENTALS	12,000.00	25,000.00	13,000.00	108.33%
Secretary of State Elections Mandatory Requirements				
ELECTIONS	55,400.00	83,328.00	27,928.00	50.41%
GENERAL GOVERNMENT	1,700,218.00	1,900,646.00	200,428.00	11.79%
Dept/Div: 11-01 ECONOMIC DEVELOPMENT / ECONOMIC DEVELOPMENT				
COMPENSATION				
01-01 SALARIES	98,361.00	102,515.00	4,154.00	4.22%
01-02 FULL-TIME	44,884.00	50,280.00	5,396.00	12.02%
01-05 FICA/MED	10,959.00	11,689.00	730.00	6.66%

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Dept/Div: 11-01 ECONOMIC DEVELOPMENT / ECONOMIC DEVELOPMENT				
CONT'D				
01-06 HEALTH INSURANCE	22,202.00	35,132.00	12,930.00	58.24%
01-08 ICMA	12,983.00	15,585.00	2,602.00	20.04%
PROF LEARN/MILEAGE				
02-04 MILEAGE	2,500.00	2,500.00	0.00	.00%
DUES				
PROJECTS				
04-08 ECONOMIC DEVELOPMENT PROMOTION	500,000.00	621,000.00	121,000.00	24.20%
STAFF				
05-01 TRAINING/WORKSHOPS	800.00	1,750.00	950.00	118.75%
UTILITIES				
06-03 TELEPHONES	1,800.00	1,800.00	0.00	.00%
ECONOMIC DEVELOPMENT	694,489.00	842,251.00	147,762.00	21.28%
ECONOMIC DEVELOPMENT	694,489.00	842,251.00	147,762.00	21.28%
Dept/Div: 12-01 PUBLIC SAFETY / POLICE DEPARTMENT				
COMPENSATION				
01-02 FULL-TIME	13,200.00	0.00	-13,200.00	-100.00%
01-03 PART-TIME	0.00	13,200.00	13,200.00	100.00%
ACO				
01-04 STIPENDS	0.00	2,500.00	2,500.00	100.00%
ACO Sub coverage				
01-05 FICA/MED	1,171.00	1,202.00	31.00	2.65%
PROF LEARN/MILEAGE				
02-04 MILEAGE	600.00	600.00	0.00	.00%
STAFF				
05-01 TRAINING/WORKSHOPS	100.00	100.00	0.00	.00%
UTILITIES				
06-04 CELL PHONES	900.00	700.00	-200.00	-22.22%
SUPPLIES				
10-04 MAINTENANCE SUPPLIES	0.00	1,000.00	1,000.00	100.00%
SERVICES				
20-10 SHELTER & VET COSTS	13,000.00	13,510.00	510.00	3.92%
20-35 PENOBSCOT SHERIFFS	725,000.00	787,070.00	62,070.00	8.56%
CONTRACT				
Contract year 2+3 (Jan25-Dec 27)// \$30,000 buyout for deputy academy option				
POLICE DEPARTMENT	753,971.00	819,882.00	65,911.00	8.74%

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Dept/Div: 12-02 PUBLIC SAFETY / FIRE DEPARTMENT				
COMPENSATION				
01-01 SALARIES	91,050.00	100,374.00	9,324.00	10.24%
01-02 FULL-TIME	567,208.00	687,484.00	120,276.00	21.20%
Includes Fire Admin				
01-03 PART-TIME	86,000.00	25,000.00	-61,000.00	-70.93%
01-05 FICA/MED	64,590.00	69,834.00	5,244.00	8.12%
01-06 HEALTH INSURANCE	96,732.00	211,301.00	114,569.00	118.44%
01-08 ICMA	14,313.00	14,500.00	187.00	1.31%
01-09 MPERS	75,743.00	114,000.00	38,257.00	50.51%
01-11 OVERTIME	75,000.00	100,000.00	25,000.00	33.33%
STAFF				
05-01 TRAINING/WORKSHOPS	10,000.00	35,000.00	25,000.00	250.00%
2 staff in classes, professional learning and certification advancement				
05-05 HEALTH & MEDICAL EXPENSES	17,500.00	22,000.00	4,500.00	25.71%
CBA- Gym memberships local				
UTILITIES				
06-04 CELL PHONES	6,000.00	6,000.00	0.00	.00%
SUPPLIES				
10-01 OFFICE SUPPLIES	21,500.00	21,500.00	0.00	.00%
10-04 MAINTENANCE SUPPLIES	4,500.00	6,500.00	2,000.00	44.44%
10-06 PERIODICALS/BOOKS	9,600.00	11,900.00	2,300.00	23.96%
10-07 GAS & OIL	12,900.00	12,900.00	0.00	.00%
10-08 CLEANING SUPPLIES	9,000.00	11,000.00	2,000.00	22.22%
10-09 FIRE PREVENTION	11,300.00	16,300.00	5,000.00	44.25%
10-10 UNIFORMS	16,500.00	16,500.00	0.00	.00%
10-11 DRY HYDRANTS/PONDS	1,500.00	1,500.00	0.00	.00%
10-22 SMALL TOOLS/EQUIPMENT	50,000.00	70,000.00	20,000.00	40.00%
10-23 REHAB SUPPLIES	2,400.00	7,200.00	4,800.00	200.00%
10-33 EMS	18,000.00	54,000.00	36,000.00	200.00%
REPAIRS/MAINTENANCE				
12-08 RADIO REPAIRS/MAINTENANCE	6,000.00	8,000.00	2,000.00	33.33%
TM2000				
12-13 VEHICLE REPAIR/MAINT/EQUIPMENT	35,200.00	40,000.00	4,800.00	13.64%
12-16 SCBA MAINTENANCE	5,300.00	8,300.00	3,000.00	56.60%
SERVICES				
20-37 EMS AMBULANCE	71,000.00	0.00	-71,000.00	-100.00%
FIRE DEPARTMENT	1,378,836.00	1,671,093.00	292,257.00	21.20%

Dept/Div: 12-06 PUBLIC SAFETY / UTILITIES

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Dept/Div: 12-06 PUBLIC SAFETY / UTILITIES				
UTILITIES				
06-01 ELECTRICITY	14,500.00	14,500.00	0.00	.00%
06-02 STREET LIGHTS	46,900.00	46,900.00	0.00	.00%
06-03 TELEPHONES	871.00	871.00	0.00	.00%
06-05 HEATING OIL	20,500.00	20,500.00	0.00	.00%
06-06 PROPANE	1,000.00	1,000.00	0.00	.00%
06-07 TRAFFIC SIGNAL ELECTRIC	1,500.00	1,500.00	0.00	.00%
SUPPLIES				
10-08 CLEANING SUPPLIES	11,800.00	12,600.00	800.00	6.78%
Cemetery flags \$750 Firefighter memorial				
REPAIRS/MAINTENANCE				
12-02 BUILDING REPAIRS/MAINT	30,000.00	40,000.00	10,000.00	33.33%
12-09 TRAFFIC SIGNAL REPAIRS/MAINT	3,000.00	5,000.00	2,000.00	66.67%
12-25 FD SPRINKLER CONTRACT	2,100.00	2,100.00	0.00	.00%
12-27 FD KITCHEN HOOD CONTRACT	500.00	500.00	0.00	.00%
12-28 FD MECHANICAL SERVICES CONTRAC	3,605.00	4,000.00	395.00	10.96%
Mechanical Service Agrmt update				
RENTALS/LICENSES				
14-04 WATER HYDRANT RENTAL	64,250.00	70,000.00	5,750.00	8.95%
UTILITIES	200,526.00	219,471.00	18,945.00	9.45%
PUBLIC SAFETY	2,333,333.00	2,710,446.00	377,113.00	16.16%
Dept/Div: 13-01 PUBLIC WORKS / PUBLIC WKS- GENERAL				
COMPENSATION				
01-01 SALARIES	69,000.00	0.00	-69,000.00	-100.00%
01-02 FULL-TIME	52,000.00	126,956.00	74,956.00	144.15%
01-05 FICA/MED	9,500.00	10,910.00	1,410.00	14.84%
01-06 HEALTH INSURANCE	13,962.00	44,201.00	30,239.00	216.58%
01-08 ICMA	11,150.00	14,546.00	3,396.00	30.46%
01-11 OVERTIME	15,000.00	16,000.00	1,000.00	6.67%
STAFF				
05-01 TRAINING/WORKSHOPS	0.00	500.00	500.00	100.00%
05-08 DRUG TESTING	1,025.00	1,200.00	175.00	17.07%
UTILITIES				
06-04 CELL PHONES	900.00	1,500.00	600.00	66.67%
SUPPLIES				
10-08 CLEANING SUPPLIES	0.00	14,000.00	14,000.00	100.00%
Snowmobile Club Lease maintenance 4500 (roll over if not used), Ecotat 7500, flags 2000				

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Dept/Div: 13-01 PUBLIC WORKS / PUBLIC WKS- GENERAL CONT'D				
10-10 UNIFORMS	0.00	5,000.00	5,000.00	100.00%
Uniform and boot allowance				
10-12 PUBLIC WORKS SUPPLIES	0.00	500.00	500.00	100.00%
10-14 STREET SIGNS	3,000.00	5,000.00	2,000.00	66.67%
Plus \$2000 for Flag install/removal				
10-21 PLOW/SANDING EQUIPMENT	25,000.00	30,000.00	5,000.00	20.00%
10-22 SMALL TOOLS/EQUIPMENT	10,000.00	30,000.00	20,000.00	200.00%
REPAIRS/MAINTENANCE				
RENTALS/LICENSES				
14-01 EQUIPMENT RENTALS	5,000.00	6,000.00	1,000.00	20.00%
INSURANCES				
SERVICES				
20-18 MOWING	6,000.00	17,000.00	11,000.00	183.33%
20-19 TREE REMOVAL	30,000.00	80,000.00	50,000.00	166.67%
20-22 ROAD STRIPING	27,000.00	28,000.00	1,000.00	3.70%
PUBLIC WKS- GENERAL	278,537.00	431,313.00	152,776.00	54.85%
Dept/Div: 13-02 PUBLIC WORKS / ROADS				
PROJECTS				
SUPPLIES				
10-15 COLD PATCH	15,000.00	20,000.00	5,000.00	33.33%
10-17 CULVERTS	11,000.00	15,000.00	4,000.00	36.36%
10-18 SALT	82,500.00	82,500.00	0.00	.00%
10-19 WINTER SAND	105,000.00	100,000.00	-5,000.00	-4.76%
REPAIRS/MAINTENANCE				
12-10 ROAD CONSTRUCTION	715,000.00	850,000.00	135,000.00	18.88%
SERVICES				
20-17 ROAD SWEEPING	28,500.00	28,500.00	0.00	.00%
20-23 SNOWPLOW CONTRACT	710,000.00	1,025,000.00	315,000.00	44.37%
Includes \$25,000 for snow removal on sidewalks estimate				
ROADS	1,667,000.00	2,121,000.00	454,000.00	27.23%
Dept/Div: 13-03 PUBLIC WORKS / TOWN GARAGE				
UTILITIES				
06-01 ELECTRICITY	3,000.00	3,000.00	0.00	.00%
06-05 HEATING OIL	4,000.00	4,000.00	0.00	.00%
REPAIRS/MAINTENANCE				
12-02 BUILDING REPAIRS/MAINT	5,000.00	8,000.00	3,000.00	60.00%
INSURANCES				
TOWN GARAGE	12,000.00	15,000.00	3,000.00	25.00%

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	2026 Budget	2027 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept/Div: 13-04 PUBLIC WORKS / TRUCKS/TRACTOR				
SUPPLIES				
10-07 GAS & OIL	10,000.00	10,000.00	0.00	.00%
REPAIRS/MAINTENANCE				
12-07 VEHICLE REPAIRS	20,000.00	26,000.00	6,000.00	30.00%
12-08 RADIO REPAIRS/MAINTENANCE	500.00	500.00	0.00	.00%
12-17 TRACTOR & BACKHOE MAINT/REPAIR	5,000.00	6,000.00	1,000.00	20.00%
INSURANCES				
TRUCKS/TRACTOR	35,500.00	42,500.00	7,000.00	19.72%
Dept/Div: 13-05 PUBLIC WORKS / SALT SHED/STORAGE				
PROJECTS				
UTILITIES				
06-01 ELECTRICITY	1,200.00	1,200.00	0.00	.00%
REPAIRS/MAINTENANCE				
12-02 BUILDING REPAIRS/MAINT	3,000.00	3,000.00	0.00	.00%
INSURANCES				
SALT SHED/STORAGE	4,200.00	4,200.00	0.00	.00%
Dept/Div: 13-06 PUBLIC WORKS / CEMETERY				
COMPENSATION				
01-04 STIPENDS	5,000.00	5,000.00	0.00	.00%
Offset with revenues for lot sales				
01-05 FICA/MED	383.00	383.00	0.00	.00%
PROF LEARN/MILEAGE				
02-04 MILEAGE	250.00	250.00	0.00	.00%
SUPPLIES				
10-04 MAINTENANCE SUPPLIES	0.00	2,000.00	2,000.00	100.00%
10-22 SMALL TOOLS/EQUIPMENT	850.00	850.00	0.00	.00%
Cemetery Flags/markers \$2000				
REPAIRS/MAINTENANCE				
12-15 CEMETERY MAINTENANCE	0.00	22,000.00	22,000.00	100.00%
RENTALS/LICENSES				
SERVICES				
20-18 MOWING	42,900.00	44,400.00	1,500.00	3.50%
RESERVES				
CEMETERY	49,383.00	74,883.00	25,500.00	51.64%
PUBLIC WORKS	2,046,620.00	2,688,896.00	642,276.00	31.38%
Dept/Div: 14-01 SOLID WASTE/RECYCLING / LANDFILL				
COMPENSATION				
REPAIRS/MAINTENANCE				

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	2026 Budget	2027 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept/Div: 14-01 SOLID WASTE/RECYCLING / LANDFILL CONT'D				
12-14 LANDFILL MAINTENANCE	20,000.00	20,000.00	0.00	.00%
RENTALS/LICENSES				
14-01 EQUIPMENT RENTALS	1,000.00	1,500.00	500.00	50.00%
SERVICES				
MISCELLANEOUS CHARGES				
25-35 MISC	1,500.00	1,500.00	0.00	.00%
LANDFILL	22,500.00	23,000.00	500.00	2.22%
Dept/Div: 14-02 SOLID WASTE/RECYCLING / HOUSEHOLD WASTE				
SERVICES				
20-12 ROADSIDE PICKUP	313,275.00	365,000.00	51,725.00	16.51%
Estimate 10% increase, \$3000 additional containers construction season, contingency				
20-14 PERC FEES	260,000.00	300,000.00	40,000.00	15.38%
20-24 RECYCLING CONTAINERS	52,000.00	52,000.00	0.00	.00%
20-27 HOUSEHOLD HAZARDOUS WASTE	10,000.00	10,000.00	0.00	.00%
HOUSEHOLD WASTE	635,275.00	727,000.00	91,725.00	14.44%
Dept/Div: 14-04 SOLID WASTE/RECYCLING / SEWER				
COMPENSATION				
UTILITIES				
06-01 ELECTRICITY	17,000.00	17,000.00	0.00	.00%
06-06 PROPANE	600.00	600.00	0.00	.00%
SUPPLIES				
10-22 SMALL TOOLS/EQUIPMENT	0.00	10,000.00	10,000.00	100.00%
RENTALS/LICENSES				
INSURANCES				
SERVICES				
20-15 BANGOR SCDA CONTRACT	1,500.00	1,500.00	0.00	.00%
20-16 SEWER PRETREATMENT	3,000.00	3,000.00	0.00	.00%
20-25 PUMP STATION MAINTENANCE	72,000.00	90,000.00	18,000.00	25.00%
20-26 CLEANING	15,000.00	15,000.00	0.00	.00%
20-28 SEWER TESTING	10,000.00	10,000.00	0.00	.00%
SEWER	119,100.00	147,100.00	28,000.00	23.51%
SOLID WASTE/RECYCLING	776,875.00	897,100.00	120,225.00	15.48%
Dept/Div: 15-01 RECREATION & SOCIAL SERVICES / RECREATION				
COMPENSATION				
01-01 SALARIES 50% to #35	34,752.00	36,495.00	1,743.00	5.02%

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	2026 Budget	2027 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept/Div: 15-01 RECREATION & SOCIAL SERVICES / RECREATION				
CONT'D				
01-05 FICA/MED 50% to #35	2,569.00	2,792.00	223.00	8.68%
01-06 HEALTH INSURANCE 50% To #35	14,724.00	17,566.00	2,842.00	19.30%
01-08 ICMA 50% to #35	3,128.00	3,723.00	595.00	19.02%
PROF LEARN/MILEAGE				
02-04 MILEAGE	1,100.00	1,100.00	0.00	.00%
DUES				
03-01 MEMBERSHIPS	250.00	250.00	0.00	.00%
PROJECTS				
STAFF				
05-01 TRAINING/WORKSHOPS	1,500.00	1,500.00	0.00	.00%
UTILITIES				
06-01 ELECTRICITY	2,000.00	2,000.00	0.00	.00%
06-04 CELL PHONES	660.00	660.00	0.00	.00%
SUPPLIES				
REPAIRS/MAINTENANCE				
12-02 BUILDING REPAIRS/MAINT Veteran Park maintenance \$2000	2,400.00	6,000.00	3,600.00	150.00%
RENTALS/LICENSES				
14-05 PORTER POTTY RENTAL	2,500.00	6,000.00	3,500.00	140.00%
INSURANCES				
SERVICES				
SOCIAL SERVICES				
RECREATION ENTERPRISE				
RECREATION	65,583.00	78,086.00	12,503.00	19.06%
Dept/Div: 15-02 RECREATION & SOCIAL SERVICES / SOCIAL SERVICES				
SOCIAL SERVICES				
30-06 SNOWMOBILE CLUB	4,500.00	0.00	-4,500.00	-100.00%
30-12 ECOTAT GARDENS	7,500.00	0.00	-7,500.00	-100.00%
30-18 AMERICAN LEGION POST #200	2,000.00	0.00	-2,000.00	-100.00%
30-29 NEIGHBORS SUPPORTING NEIGHBORS	3,000.00	0.00	-3,000.00	-100.00%
SOCIAL SERVICES	17,000.00	0.00	-17,000.00	-100.00%
Dept/Div: 15-03 RECREATION & SOCIAL SERVICES / LIBRARY				
SOCIAL SERVICES				
LIBRARY	0.00	0.00	0.00	.00%
Dept/Div: 15-04 RECREATION & SOCIAL SERVICES / JACKSON BEACH				

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	2026 Budget	2027 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept/Div: 15-04 RECREATION & SOCIAL SERVICES / JACKSON BEACH				
COMPENSATION				
PROJECTS				
UTILITIES				
06-01 ELECTRICITY	600.00	600.00	0.00	.00%
SUPPLIES				
10-08 CLEANING SUPPLIES	750.00	1,000.00	250.00	33.33%
REPAIRS/MAINTENANCE				
12-02 BUILDING REPAIRS/MAINT	0.00	3,000.00	3,000.00	100.00%
INSURANCES				
SERVICES				
JACKSON BEACH	1,350.00	4,600.00	3,250.00	240.74%
Dept/Div: 15-05 RECREATION & SOCIAL SERVICES / NEW SCHOOL TRACK				
PROJECTS				
NEW SCHOOL TRACK	0.00	0.00	0.00	.00%
RECREATION & SOCIAL SERVICES	83,933.00	82,686.00	-1,247.00	-1.49%
Dept/Div: 16-01 DEBT SERVICE / DEBT SVC-NEW TRACK				
SUPPLIES				
MISCELLANEOUS CHARGES				
25-01 DEBT SVC-NEW TRACK LOAN	459,800.00	459,800.00	0.00	.00%
Track Loan 04/2034.				
Note: PADS Bon 11/2029				
DEBT SVC-NEW TRACK	459,800.00	459,800.00	0.00	.00%
Dept/Div: 16-02 DEBT SERVICE / BILLINGS RD MISC INTEREST				
MISCELLANEOUS CHARGES				
BILLINGS RD MISC INTEREST	0.00	0.00	0.00	.00%
Dept/Div: 16-03 DEBT SERVICE / NEW TRACK CONSTRUCTION LOAN				
PROJECTS				
NEW TRACK CONSTRUCTION LOAN	0.00	0.00	0.00	.00%
DEBT SERVICE	459,800.00	459,800.00	0.00	.00%
Dept/Div: 17-01 CAPITAL IMPROVEMENTS / RESERVE ACCOUNTS				
CAPITAL RESERVE ACCOUNTS				

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	2026 Budget	2027 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept/Div: 17-01 CAPITAL IMPROVEMENTS / RESERVE ACCOUNTS CONT'D				
35-05 FIRE EQUIPMENT	170,000.00	168,880.00	-1,120.00	-.66%
FY27 CIP Capital Purchase Fire: 100,000 Utility Truck + 68,880 Boat/trailer				
35-06 HIGHWAY CAPITAL	130,000.00	312,500.00	182,500.00	140.38%
FY27 CIP Capital expense Public Works: PW2 Dump Body 115,000+93,523 Tractor replace + 11,000 Generator Coldbrook Signal + PW Fuel upgrade 70,000 + town office/PW Gargage winter safety upgrades 23,000				
35-09 RECREATION FACILITIES	25,000.00	0.00	-25,000.00	-100.00%
35-11 MUNICIPAL BUILDING	25,000.00	0.00	-25,000.00	-100.00%
35-12 SEWER MAINTENANCE	50,000.00	0.00	-50,000.00	-100.00%
RESERVE ACCOUNTS	400,000.00	481,380.00	81,380.00	20.35%
CAPITAL IMPROVEMENTS	400,000.00	481,380.00	81,380.00	20.35%
Dept/Div: 18-01 DEPRECIATION / DEPRECIATION				
DEPRECIATION				
DEPRECIATION	0.00	0.00	0.00	.00%
DEPRECIATION	0.00	0.00	0.00	.00%
Dept/Div: 19-01 SPECIAL ASSESSMENTS / COUNTY TAX				
MISCELLANEOUS CHARGES				
25-02 COUNTY TAX	1,314,259.00	1,642,824.00	328,565.00	25.00%
Estimated 25% increase				
SCHOOL GENERAL FUND				
COUNTY TAX	1,314,259.00	1,642,824.00	328,565.00	25.00%
Dept/Div: 19-02 SPECIAL ASSESSMENTS / TAX INCENTIVE FUND				
MISCELLANEOUS CHARGES				
25-03 TAX INCENTIVE PROGRAM	145,000.00	160,000.00	15,000.00	10.34%
CEA and Legal, estimate placeholder until MVR				
TAX INCENTIVE FUND	145,000.00	160,000.00	15,000.00	10.34%
Dept/Div: 19-04 SPECIAL ASSESSMENTS / COUNCIL APPROVED SPECIAL PROJ PROJECTS MISCELLANEOUS CHARGES				

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	2026 Budget	2027 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept/Div: 19-04 SPECIAL ASSESSMENTS / COUNCIL APPROVED SPECIAL PROJ CONT'D				
COUNCIL APPROVED SPECIAL PROJ	0.00	0.00	0.00	.00%
SPECIAL ASSESSMENTS	1,459,259.00	1,802,824.00	343,565.00	23.54%
Dept/Div: 20-01 SCHOOL DEPARTMENT / EDUCATION				
SCHOOL GENERAL FUND				
50-03 ADULT EDUCATION	3,411.00	3,753.00	342.00	10.03%
Local portion for UTC. Budget amount required. Estimate place holder				
50-04 LOCAL CONTRIBUTION TO SCHOOL	7,498,043.00	8,172,867.00	674,824.00	9.00%
FY 9% inc Estimated. PLACE HOLDER. Actual is in approved per ATM.				
SCHOOL GRANTS				
EDUCATION	7,501,454.00	8,176,620.00	675,166.00	9.00%
Dept/Div: 20-02 SCHOOL DEPARTMENT / GRANTS				
SCHOOL GENERAL FUND				
SCHOOL GRANTS				
GRANTS	0.00	0.00	0.00	.00%
SCHOOL DEPARTMENT	7,501,454.00	8,176,620.00	675,166.00	9.00%
Dept/Div: 21-01 SCHOOL DEPRECIATION / SCHOOL DEPRECIATION DEPRECIATION				
SCHOOL DEPRECIATION	0.00	0.00	0.00	.00%
SCHOOL DEPRECIATION	0.00	0.00	0.00	.00%
Dept/Div: 25-01 GENERAL ASSISTANCE / GENERAL ASSISTANCE SUPPLIES				
10-24 GENERAL ASSISTANCE	5,000.00	0.00	-5,000.00	-100.00%
GENERAL ASSISTANCE	5,000.00	0.00	-5,000.00	-100.00%
GENERAL ASSISTANCE	5,000.00	0.00	-5,000.00	-100.00%
Dept/Div: 30-01 RESERVES / POLICE EQUIPMENT				
RESERVES				
POLICE EQUIPMENT	0.00	0.00	0.00	.00%

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	2026 Budget	2027 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept/Div: 30-02 RESERVES / MUNICIPAL UNEMPLOYMENT RESERVES				
MUNICIPAL UNEMPLOYMENT	0.00	0.00	0.00	.00%
Dept/Div: 30-03 RESERVES / LEGAL FEES COMPENSATION RESERVES				
LEGAL FEES	0.00	0.00	0.00	.00%
Dept/Div: 30-04 RESERVES / CEMETERY - USE RESERVES				
CEMETERY - USE	0.00	0.00	0.00	.00%
Dept/Div: 30-05 RESERVES / FIRE EQUIPMENT RESERVES				
57-05 FIRE EQUIPMENT	0.00	853,000.00	853,000.00	100.00%
CIP FY27, Reserve Fund Plan for Vehicles/Equip Fire. 370,000+275,000+158,000+50,000				
FIRE EQUIPMENT	0.00	853,000.00	853,000.00	100.00%
Dept/Div: 30-06 RESERVES / HIGHWAY CAPITAL RESERVES				
57-06 HIGHWAY CAPITAL	0.00	50,000.00	50,000.00	100.00%
CIP FY27 Reserve Fund Plan Emergency Road Repairs				
HIGHWAY CAPITAL	0.00	50,000.00	50,000.00	100.00%
Dept/Div: 30-07 RESERVES / SCHOOL REPAIR RESERVES				
SCHOOL REPAIR	0.00	0.00	0.00	.00%
Dept/Div: 30-08 RESERVES / PUBLIC WORKS FACILITIES RESERVES				
PUBLIC WORKS FACILITIES	0.00	0.00	0.00	.00%
Dept/Div: 30-09 RESERVES / RECREATION FACILITIES CAPITAL RESERVE ACCOUNTS RESERVES				
RECREATION FACILITIES	0.00	0.00	0.00	.00%
Dept/Div: 30-10 RESERVES / SCHOOL UNEMPLOYMENT RESERVES				

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Dept/Div: 30-10 RESERVES / SCHOOL UNEMPLOYMENT CONT'D				
RECREATION ENTERPRISE				
SCHOOL UNEMPLOYMENT	0.00	0.00	0.00	.00%
Dept/Div: 30-11 RESERVES / MUNICIPAL BUILDING				
RESERVES				
MUNICIPAL BUILDING	0.00	0.00	0.00	.00%
Dept/Div: 30-12 RESERVES / SEWER MAINTENANCE				
RESERVES				
SEWER MAINTENANCE	0.00	0.00	0.00	.00%
Dept/Div: 30-13 RESERVES / PUBLIC LAND ACQUISITION				
RESERVES				
PUBLIC LAND ACQUISITION	0.00	0.00	0.00	.00%
Dept/Div: 30-14 RESERVES / PLANNING & ORDINANCE				
RESERVES				
PLANNING & ORDINANCE	0.00	0.00	0.00	.00%
Dept/Div: 30-15 RESERVES / CREDIT RESERVE				
RESERVES				
CREDIT RESERVE	0.00	0.00	0.00	.00%
Dept/Div: 30-16 RESERVES / ECONOMIC DEVELOPMENT				
RESERVES				
ECONOMIC DEVELOPMENT	0.00	0.00	0.00	.00%
Dept/Div: 30-17 RESERVES / PUBLIC SAFETY BUILDING				
COMPENSATION				
RESERVES				
PUBLIC SAFETY BUILDING	0.00	0.00	0.00	.00%
Dept/Div: 30-18 RESERVES / FIRE STATION REPAIR/MAINT				
RESERVES				
FIRE STATION REPAIR/MAINT	0.00	0.00	0.00	.00%
Dept/Div: 30-19 RESERVES / TECHNOLOGY				
RESERVES				

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	2026 Budget	2027 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept/Div: 30-19 RESERVES / TECHNOLOGY TECHNOLOGY	0.00	0.00	0.00	.00%
Dept/Div: 30-20 RESERVES / PHOTOCOPY RESERVES PHOTOCOPY	0.00	0.00	0.00	.00%
Dept/Div: 30-21 RESERVES / SCHOOL CAPITAL RESERVES SCHOOL CAPITAL	0.00	0.00	0.00	.00%
Dept/Div: 30-22 RESERVES / BICENTENIAL RESERVE RESERVES BICENTENIAL RESERVE	0.00	0.00	0.00	.00%
Dept/Div: 30-24 RESERVES / SCHOOL TAX STABILIZATION RESERVES SCHOOL TAX STABILIZATION	0.00	0.00	0.00	.00%
Dept/Div: 30-25 RESERVES / FIRE & RESCUE CONSOLIDATION RESERVES FIRE & RESCUE CONSOLIDATION	0.00	0.00	0.00	.00%
Dept/Div: 30-27 RESERVES / SCH FUEL RESERVE RESERVES SCH FUEL RESERVE	0.00	0.00	0.00	.00%
Dept/Div: 30-28 RESERVES / JACKSON BEACH RESERVE RESERVES JACKSON BEACH RESERVE	0.00	0.00	0.00	.00%
Dept/Div: 30-29 RESERVES / TRANSFER STATION RESERVE RESERVES TRANSFER STATION RESERVE	0.00	0.00	0.00	.00%
Dept/Div: 30-30 RESERVES / RURAL FIRE POND RESERVE RESERVES RURAL FIRE POND RESERVE	0.00	0.00	0.00	.00%
Dept/Div: 30-31 RESERVES / ELEMENTARY SCHOOL RESERVE RESERVES				

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	2026 Budget	2027 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept/Div: 30-31 RESERVES / ELEMENTARY SCHOOL RESERVE				
ELEMENTARY SCHOOL RESERVE	0.00	0.00	0.00	.00%
Dept/Div: 30-32 RESERVES / VETERANS MEMORIAL PARK RESERVES				
VETERANS MEMORIAL PARK	0.00	0.00	0.00	.00%
RESERVES	0.00	903,000.00	903,000.00	100.00%
Dept/Div: 31-22 MIDDLE SCHOOL BOND / MIDDLE SCHOOL BOND RESERVES				
MIDDLE SCHOOL BOND	0.00	0.00	0.00	.00%
MIDDLE SCHOOL BOND	0.00	0.00	0.00	.00%
Dept/Div: 32-23 BILLINGS ROAD / BILLINGS RD RESERVES				
BILLINGS RD	0.00	0.00	0.00	.00%
BILLINGS ROAD	0.00	0.00	0.00	.00%
Dept/Div: 35-01 RECREATION ENTERPRISE / REC ENTERPRISE EXPENSES COMPENSATION				
01-01 SALARIES	34,752.00	36,495.00	1,743.00	5.02%
01-05 FICA/MED	34,199.00	48,000.00	13,801.00	40.35%
01-06 HEALTH INSURANCE	46,026.00	51,835.00	5,809.00	12.62%
01-08 ICMA	15,700.00	22,405.00	6,705.00	42.71%
RENTALS/LICENSES RECREATION ENTERPRISE				
60-01 PAYROLL	343,406.00	398,301.00	54,895.00	15.99%
60-02 BEFORE AND AFTER SCHOOL PROG.	15,000.00	15,000.00	0.00	.00%
60-03 SUMMER PROGRAM	15,000.00	16,000.00	1,000.00	6.67%
Supplies for \$1000. (trash bags, etc)				
60-04 TRAIL MAINTENANCE	8,000.00	5,000.00	-3,000.00	-37.50%
60-05 SOCCER PROGRAM	6,000.00	6,000.00	0.00	.00%
Gator Lease Final pay \$1000 FY27				
60-07 SPECIAL EVENTS	3,000.00	5,000.00	2,000.00	66.67%
60-08 FATHER DAUGHTER DANCE	6,000.00	6,000.00	0.00	.00%
60-09 SUMMER SIZZLER	12,000.00	14,000.00	2,000.00	16.67%
60-11 BASKETBALL	10,000.00	10,000.00	0.00	.00%
60-12 FOOTBALL	20,500.00	25,000.00	4,500.00	21.95%
60-14 PARENTS NIGHT OUT	2,450.00	2,450.00	0.00	.00%

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	2026 Budget	2027 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept/Div: 35-01 RECREATION ENTERPRISE / REC ENTERPRISE EXPENSES CONT'D				
60-20 TRACK & FIELD	5,000.00	3,000.00	-2,000.00	-40.00%
60-22 SENIOR PROGRAMMING	4,000.00	4,000.00	0.00	.00%
60-23 ADULT ED PROGRAMMING	2,500.00	2,500.00	0.00	.00%
60-24 TRAVEL BASKETBALL	14,500.00	14,500.00	0.00	.00%
60-25 FIELD HOCKEY	1,350.00	1,350.00	0.00	.00%
60-26 UNEMPLOYMENT	500.00	500.00	0.00	.00%
60-27 REC PHONE	2,160.00	2,000.00	-160.00	-7.41%
60-29 SPRING CELEBRATION	1,500.00	1,500.00	0.00	.00%
60-31 EQUIPMENT MAINTENANCE	8,500.00	9,500.00	1,000.00	11.76%
Gator Lease FY27 Final Pay \$1500				
60-32 FIELD MAINTENANCE	4,500.00	4,500.00	0.00	.00%
60-33 CHEERING	5,000.00	5,000.00	0.00	.00%
60-34 TRAINING	5,830.00	5,830.00	0.00	.00%
60-39 SUMMER - MIDDLE SCHOOL	6,250.00	6,250.00	0.00	.00%
60-40 MIDDLE SCHOOL PROGRAMMING	1,500.00	1,500.00	0.00	.00%
60-41 YOUTH SUMMER DAY TRIPS	6,000.00	8,000.00	2,000.00	33.33%
60-42 REC OFFICE	13,650.00	17,000.00	3,350.00	24.54%
Includes MyRec, Square Costs				
60-50 FEE CREDIT CARD PARTICIPANT	15,000.00	15,000.00	0.00	.00%
60-55 Community Program Offering	0.00	1,000.00	1,000.00	100.00%
REC ENTERPRISE EXPENSES	669,773.00	764,416.00	94,643.00	14.13%
RECREATION ENTERPRISE	669,773.00	764,416.00	94,643.00	14.13%
Dept/Div: 36-01 WIRELESS CONNECTIVITY / WIRELESS SERVICES SERVICES				
WIRELESS SERVICES	0.00	0.00	0.00	.00%
WIRELESS CONNECTIVITY	0.00	0.00	0.00	.00%
Dept/Div: 37-01 GRANTS / MMA SAFETY GRANT COMPENSATION GRANTS				
MMA SAFETY GRANT	0.00	0.00	0.00	.00%
Dept/Div: 37-02 GRANTS / FIRE DEPT TURNOUT GEAR GRANTS				
FIRE DEPT TURNOUT GEAR	0.00	0.00	0.00	.00%

FY27 Council Workshop Feb 2026 - Current vs Initial

Expense

	2026 Budget	2027 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept/Div: 37-03 GRANTS / MMA WIRELESS HEADSETS GRANT GRANTS				
MMA WIRELESS HEADSETS GRANT	0.00	0.00	0.00	.00%
Dept/Div: 37-04 GRANTS / BOAT LANDING GRANT JACKSON BEA GRANTS				
BOAT LANDING GRANT JACKSON BEA	0.00	0.00	0.00	.00%
Dept/Div: 37-05 GRANTS / MAINE FOREST SERVICE GRANTS				
MAINE FOREST SERVICE	0.00	0.00	0.00	.00%
Dept/Div: 37-06 GRANTS / MMA GLOVES/BOOTS GRANT GRANTS				
MMA GLOVES/BOOTS GRANT	0.00	0.00	0.00	.00%
Dept/Div: 37-07 GRANTS / COMP PLAN GRANT GRANTS				
COMP PLAN GRANT	0.00	0.00	0.00	.00%
Dept/Div: 37-08 GRANTS / MMA HOODS GRANT FIRE DEPT GRANTS				
MMA HOODS GRANT FIRE DEPT	0.00	0.00	0.00	.00%
Dept/Div: 37-09 GRANTS / COLDBROOK/NEWBURGH RD GRANT GRANTS				
COLDBROOK/NEWB URGH RD GRANT	0.00	0.00	0.00	.00%
Dept/Div: 37-10 GRANTS / MMA ERGONOMICS GRANT GRANTS				
MMA ERGONOMICS GRANT	0.00	0.00	0.00	.00%
Dept/Div: 37-11 GRANTS / MEMA TRAINING GRANT GRANTS				
MEMA TRAINING GRANT	0.00	0.00	0.00	.00%
Dept/Div: 37-12 GRANTS / LIBRARY GRANT				

FY27 Council Workshop Feb 2026 - Current vs Initial

Expense

	2026 Budget	2027 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept/Div: 37-12 GRANTS / LIBRARY GRANT SCHOOL GRANTS GRANTS				
LIBRARY GRANT	0.00	0.00	0.00	.00%
Dept/Div: 37-13 GRANTS / MFS FOAM GRANT GRANTS				
MFS FOAM GRANT	0.00	0.00	0.00	.00%
Dept/Div: 37-14 GRANTS / RIT GRANT GRANTS				
RIT GRANT	0.00	0.00	0.00	.00%
Dept/Div: 37-15 GRANTS / SNOWMOBILE GRANT GRANTS				
SNOWMOBILE GRANT	0.00	0.00	0.00	.00%
Dept/Div: 37-16 GRANTS / WELLNESS GRANT GRANTS				
WELLNESS GRANT	0.00	0.00	0.00	.00%
Dept/Div: 37-17 GRANTS / TRAIL GRANT GRANTS				
TRAIL GRANT	0.00	0.00	0.00	.00%
Dept/Div: 37-18 GRANTS / JACKSON BEACH GRANT GRANTS				
JACKSON BEACH GRANT	0.00	0.00	0.00	.00%
Dept/Div: 37-19 GRANTS / MMA GAS METER GRANT GRANTS				
MMA GAS METER GRANT	0.00	0.00	0.00	.00%
Dept/Div: 37-20 GRANTS / INDIAN FIRE PUMPS GRANTS				
INDIAN FIRE PUMPS	0.00	0.00	0.00	.00%
Dept/Div: 37-21 GRANTS / ROUTE 2 PROJECT GRANTS				
ROUTE 2 PROJECT	0.00	0.00	0.00	.00%
Dept/Div: 37-22 GRANTS / MMA BOOTS GRANT GRANTS				

FY27 Council Workshop Feb 2026 - Current vs Initial

Expense

	2026 Budget	2027 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept/Div: 37-22 GRANTS / MMA BOOTS GRANT				
MMA BOOTS GRANT	0.00	0.00	0.00	.00%
Dept/Div: 37-23 GRANTS / MEMA GRANT				
GRANTS				
MEMA GRANT	0.00	0.00	0.00	.00%
Dept/Div: 37-26 GRANTS / HEALTHY GRANT 1				
GRANTS				
HEALTHY GRANT 1	0.00	0.00	0.00	.00%
Dept/Div: 37-27 GRANTS / HEALTHY GRANT 2				
GRANTS				
HEALTHY GRANT 2	0.00	0.00	0.00	.00%
Dept/Div: 37-28 GRANTS / MDOT HAMMOND				
GRANTS				
MDOT HAMMOND	0.00	0.00	0.00	.00%
Dept/Div: 37-29 GRANTS / ARPA COVID 19				
GRANTS				
ARPA COVID 19	0.00	0.00	0.00	.00%
Dept/Div: 37-32 GRANTS / CHILDCARE STABILIZATION				
GRANTS				
CHILDCARE STABILIZATION	0.00	0.00	0.00	.00%
Dept/Div: 37-33 GRANTS / NTENSION				
GRANTS				
NTENSION	0.00	0.00	0.00	.00%
Dept/Div: 37-34 GRANTS / BRICK PURCHASE				
GRANTS				
BRICK PURCHASE	0.00	0.00	0.00	.00%
Dept/Div: 37-35 GRANTS / DONATION NEW TRACK				
GRANTS				
DONATION NEW TRACK	0.00	0.00	0.00	.00%
GRANTS	0.00	0.00	0.00	.00%
Dept/Div: 40-01 TRUSTS / WILFRED PIKE TRUST				
TRUSTS				
WILFRED PIKE TRUST	0.00	0.00	0.00	.00%

FY27 Council Workshop Feb 2026 - Current vs Initial

Expense

	2026 Budget	2027 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept/Div: 40-02 TRUSTS / HERMON VETERANS MEMORIAL TRUSTS				
HERMON VETERANS MEMORIAL	0.00	0.00	0.00	.00%
Dept/Div: 40-04 TRUSTS / BOSTON POST CANE TRUSTS				
BOSTON POST CANE	0.00	0.00	0.00	.00%
Dept/Div: 40-05 TRUSTS / MEDICAL REIMBURSEMENTS TRUSTS				
MEDICAL REIMBURSEMENTS	0.00	0.00	0.00	.00%
Dept/Div: 40-06 TRUSTS / GREATER HERMON COMM ATHLETIC TRUSTS				
GREATER HERMON COMM ATHLETIC	0.00	0.00	0.00	.00%
Dept/Div: 40-07 TRUSTS / CEMETERY-PERPETUAL CARE TRUSTS				
CEMETERY-PERPETUAL CARE	0.00	0.00	0.00	.00%
Dept/Div: 40-08 TRUSTS / VETERANS MEMORIAL PARK TRUSTS				
VETERANS MEMORIAL PARK	0.00	0.00	0.00	.00%
Dept/Div: 40-09 TRUSTS / CIVIL WAR MONUMENT TRUSTS				
CIVIL WAR MONUMENT TRUSTS	0.00	0.00	0.00	.00%
Dept/Div: 50-01 OVERLAY - ABATEMENTS / ABATEMENTS OVERLAY - ABATEMENTS				
ABATEMENTS	0.00	0.00	0.00	.00%
Dept/Div: 50-02 OVERLAY - ABATEMENTS / OVERLAY OVERLAY - ABATEMENTS				

FY27 Council Workshop Feb 2026 - Current vs Initial

Expense

	2026 Budget	2027 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
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Dept/Div: 50-02 OVERLAY - ABATEMENTS / OVERLAY CONT'D				
OVERLAY	0.00	0.00	0.00	.00%
OVERLAY - ABATEMENTS	0.00	0.00	0.00	.00%
Expense Totals:	18,130,754.00	21,710,065.00	3,579,311.00	19.74%

FY27 Council Workshop Feb 2026 - Current vs Initial

Revenue

	2026 Budget	2027 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 10 GENERAL GOVERNMENT				
100 TOWN CLERK AGENT FEES	40,000.00	45,000.00	5,000.00	12.50%
110 VEHICLE EXCISE	3,175,000.00	3,200,000.00	25,000.00	.79%
111 STATE TRUCK EXCISE	20,000.00	16,000.00	-4,000.00	-20.00%
112 BOAT EXCISE	7,000.00	10,000.00	3,000.00	42.86%
115 DOG FEES	1,500.00	1,400.00	-100.00	-6.67%
120 BUILDING PERMITS	15,000.00	20,000.00	5,000.00	33.33%
121 LOCAL PLUMBING FEES	13,000.00	10,000.00	-3,000.00	-23.08%
125 PLANNING & ZONING APPLICATIONS	5,000.00	7,000.00	2,000.00	40.00%
130 HERMON CONNECTION	1,000.00	3,000.00	2,000.00	200.00%
135 CEMETERY FEES	4,500.00	6,000.00	1,500.00	33.33%
145 MISCELLANEOUS REVENUES	25,000.00	20,000.00	-5,000.00	-20.00%
146 PAYMENT IN LIEU OF TAXES	10,000.00	10,000.00	0.00	.00%
148 CABLE FRANCHISE	15,000.00	15,000.00	0.00	.00%
160 SEWER ASSESSMENTS	2,000.00	4,000.00	2,000.00	100.00%
167 TIF REVENUES	750,000.00	750,000.00	0.00	.00%
170 INTEREST ON INVESTMENTS	150,000.00	150,000.00	0.00	.00%
175 UTILIZATION OF UNRESERVED FB	925,000.00	100,000.00	-825,000.00	-89.19%
200 STATE REVENUE SHARING	700,000.00	775,000.00	75,000.00	10.71%
250 SNOWMOBILE REGISTRATION REIMB	3,000.00	2,000.00	-1,000.00	-33.33%
300 URIP FUNDS	75,000.00	85,000.00	10,000.00	13.33%
550 INTEREST ON TAXES	15,000.00	15,000.00	0.00	.00%
GENERAL GOVERNMENT	5,952,000.00	5,244,400.00	-707,600.00	-11.89%
Dept: 11 ECONOMIC DEVELOPMENT				
ECONOMIC DEVELOPMENT	0.00	0.00	0.00	.00%
Dept: 12 PUBLIC SAFETY				
185 FIRE DEPT REVENUES	60,000.00	100,000.00	40,000.00	66.67%
186 UTILITIES/INSURANCE REVENUE	0.00	50,000.00	50,000.00	100.00%
PUBLIC SAFETY	60,000.00	150,000.00	90,000.00	150.00%
Dept: 13 PUBLIC WORKS				
183 PUBLIC WORKS REVENUES	0.00	30,000.00	30,000.00	100.00%
Vehicle Sales FY27				
PUBLIC WORKS	0.00	30,000.00	30,000.00	100.00%
Dept: 14 SOLID WASTE/RECYCLING				
140 TRANSFER STATION FEES	10,000.00	10,000.00	0.00	.00%

FY27 Council Workshop Feb 2026 - Current vs Initial

Revenue

	2026 Budget	2027 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 14 SOLID WASTE/RECYCLING CONT'D				
SOLID WASTE/RECYCLING	10,000.00	10,000.00	0.00	.00%
Dept: 15 RECREATION & SOCIAL SERVICES				
RECREATION & SOCIAL SERVICES	0.00	0.00	0.00	.00%
Dept: 16 DEBT SERVICE				
DEBT SERVICE	0.00	0.00	0.00	.00%
Dept: 17 CAPITAL IMPROVEMENTS				
CAPITAL IMPROVEMENTS	0.00	0.00	0.00	.00%
Dept: 20 SCHOOL DEPARTMENT				
SCHOOL DEPARTMENT	0.00	0.00	0.00	.00%
Dept: 25 GENERAL ASSISTANCE				
210 GA REIMBURSEMENTS	1,000.00	0.00	-1,000.00	-100.00%
GENERAL ASSISTANCE	1,000.00	0.00	-1,000.00	-100.00%
Dept: 30 RESERVES				
005 PUBLIC SAF. & FIRE DEPT.	0.00	168,880.00	168,880.00	100.00%
006 PUBLIC WORKS & ROAD	0.00	219,500.00	219,500.00	100.00%
011 PUBLIC FACILITY	0.00	93,000.00	93,000.00	100.00%
RESERVES	0.00	481,380.00	481,380.00	100.00%
Dept: 31 MIDDLE SCHOOL BOND				
MIDDLE SCHOOL BOND	0.00	0.00	0.00	.00%
Dept: 32 BILLINGS ROAD				
BILLINGS ROAD	0.00	0.00	0.00	.00%
Dept: 35 RECREATION ENTERPRISE				
102 BEFORE & AFTER	366,973.00	260,000.00	-106,973.00	-29.15%
103 SUMMER PROGRAM	119,000.00	90,000.00	-29,000.00	-24.37%
105 SOCCER REVENUES	19,000.00	20,000.00	1,000.00	5.26%
108 FATHER/DAUGHTER DANCE	7,500.00	6,500.00	-1,000.00	-13.33%
109 SUMMER SIZZLER	11,000.00	12,000.00	1,000.00	9.09%
111 BASKETBALL PROGRAM	21,000.00	21,000.00	0.00	.00%
112 FOOTBALL REVENUES	39,000.00	25,000.00	-14,000.00	-35.90%
114 PARENTS NIGHT OUT	3,500.00	1,000.00	-2,500.00	-71.43%

FY27 Council Workshop Feb 2026 - Current vs Initial

Revenue

	2026 Budget	2027 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 35 RECREATION ENTERPRISE CONT'D				
115 SPRINGTIME CELEBRATION	1,500.00	1,500.00	0.00	.00%
120 TRACK & FIELD	11,000.00	4,000.00	-7,000.00	-63.64%
121 MIDDLE SCHOOL B & A	33,000.00	0.00	-33,000.00	-100.00%
123 ADULT ED PROGRAMMING	2,000.00	2,500.00	500.00	25.00%
132 TRAVEL B BALL	15,000.00	25,000.00	10,000.00	66.67%
133 FIELD HOCKEY	2,700.00	2,000.00	-700.00	-25.93%
144 YOUTH SUMMER DAY TRIPS	8,700.00	5,000.00	-3,700.00	-42.53%
146 CHEERING	5,900.00	5,000.00	-900.00	-15.25%
147 HMS SUMMER	33,000.00	40,000.00	7,000.00	21.21%
RECREATION ENTERPRISE	699,773.00	520,500.00	-179,273.00	-25.62%
Dept: 36 WIRELESS CONNECTIVITY				
WIRELESS CONNECTIVITY	0.00	0.00	0.00	.00%
Dept: 37 GRANTS				
GRANTS	0.00	0.00	0.00	.00%
Dept: 40 TRUSTS				
TRUSTS	0.00	0.00	0.00	.00%
Revenue Totals:	6,722,773.00	6,436,280.00	-286,493.00	-4.26%