

**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: 10 GENERAL GOVERNMENT				
01 - ADMINISTRATION	641,120.00	725,828.00	84,708.00	13.21%
02 - TOWN MANAGER	151,980.00	161,191.00	9,211.00	6.06%
03 - TOWN CLERK	107,611.00	114,158.00	6,547.00	6.08%
04 - FINANCE DIRECTOR	191,656.00	204,074.00	12,418.00	6.48%
05 - ASSESSOR	167,796.00	184,246.00	16,450.00	9.80%
06 - CODE ENFORCEMENT	104,737.00	117,116.00	12,379.00	11.82%
07 - ASSISTANT CLERKS	175,316.00	192,267.00	16,951.00	9.67%
08 - MUNICIPAL BUILDING	45,683.00	56,718.00	11,035.00	24.16%
09 - TOWN OFFICE	13,200.00	14,000.00	800.00	6.06%
10 - TOWN COUNCIL	13,681.00	15,286.00	1,605.00	11.73%
11 - TOWN BOARDS	12,038.00	12,434.00	396.00	3.29%
13 - TOWN EXPENSES	20,000.00	20,000.00	0.00	.00%
14 - 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%

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	2026 Budget	2027 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 11 ECONOMIC DEVELOPMENT				
01 - 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: 12 PUBLIC SAFETY				
01 - POLICE DEPARTMENT	753,971.00	819,882.00	65,911.00	8.74%
02 - FIRE DEPARTMENT	1,378,836.00	1,671,093.00	292,257.00	21.20%
06 - 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: 13 PUBLIC WORKS				
01 - PUBLIC WKS-GENERAL	278,537.00	431,313.00	152,776.00	54.85%
02 - ROADS	1,667,000.00	2,121,000.00	454,000.00	27.23%
03 - TOWN GARAGE	12,000.00	15,000.00	3,000.00	25.00%
04 - TRUCKS/TRACTOR	35,500.00	42,500.00	7,000.00	19.72%
05 - SALT SHED/STORAGE	4,200.00	4,200.00	0.00	.00%
06 - 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: 14 SOLID WASTE/RECYCLING				
01 - LANDFILL	22,500.00	23,000.00	500.00	2.22%
02 - HOUSEHOLD WASTE	635,275.00	727,000.00	91,725.00	14.44%

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Dept: 14 SOLID WASTE/RECYCLING CONT'D				
04 - 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: 15 RECREATION & SOCIAL SERVICES				
01 - RECREATION	65,583.00	78,086.00	12,503.00	19.06%
02 - SOCIAL SERVICES	17,000.00	0.00	-17,000.00	-100.00%
03 - LIBRARY	0.00	0.00	0.00	.00%
04 - JACKSON BEACH	1,350.00	4,600.00	3,250.00	240.74%
05 - 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: 16 DEBT SERVICE				
01 - DEBT SVC- NEW TRACK	459,800.00	459,800.00	0.00	.00%
02 - BILLINGS RD MISC INTEREST	0.00	0.00	0.00	.00%
03 - NEW TRACK CONSTRUCTION LOAN	0.00	0.00	0.00	.00%
DEBT SERVICE	459,800.00	459,800.00	0.00	.00%
Dept: 17 CAPITAL IMPROVEMENTS				
01 - 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: 18 DEPRECIATION				
01 - DEPRECIATION	0.00	0.00	0.00	.00%
DEPRECIATION	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: 19 SPECIAL ASSESSMENTS				
01 - COUNTY TAX	1,314,259.00	1,642,824.00	328,565.00	25.00%
02 - TAX INCENTIVE FUND	145,000.00	160,000.00	15,000.00	10.34%
04 - 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: 20 SCHOOL DEPARTMENT				
01 - EDUCATION	7,501,454.00	8,176,620.00	675,166.00	9.00%
02 - GRANTS	0.00	0.00	0.00	.00%
SCHOOL DEPARTMENT	7,501,454.00	8,176,620.00	675,166.00	9.00%
Dept: 21 SCHOOL DEPRECIATION				
01 - SCHOOL DEPRECIATION	0.00	0.00	0.00	.00%
SCHOOL DEPRECIATION	0.00	0.00	0.00	.00%
Dept: 25 GENERAL ASSISTANCE				
01 - 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: 30 RESERVES				
01 - POLICE EQUIPMENT	0.00	0.00	0.00	.00%
02 - MUNICIPAL UNEMPLOYMENT	0.00	0.00	0.00	.00%
03 - LEGAL FEES	0.00	0.00	0.00	.00%
04 - CEMETERY - USE	0.00	0.00	0.00	.00%

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05 - FIRE EQUIPMENT	0.00	853,000.00	853,000.00	100.00%
06 - HIGHWAY CAPITAL	0.00	50,000.00	50,000.00	100.00%
07 - SCHOOL REPAIR	0.00	0.00	0.00	.00%
08 - PUBLIC WORKS FACILITIES	0.00	0.00	0.00	.00%
09 - RECREATION FACILITIES	0.00	0.00	0.00	.00%
10 - SCHOOL UNEMPLOYMENT	0.00	0.00	0.00	.00%
11 - MUNICIPAL BUILDING	0.00	0.00	0.00	.00%
12 - SEWER MAINTENANCE	0.00	0.00	0.00	.00%
13 - PUBLIC LAND ACQUISITION	0.00	0.00	0.00	.00%
14 - PLANNING & ORDINANCE	0.00	0.00	0.00	.00%
15 - CREDIT RESERVE	0.00	0.00	0.00	.00%
16 - ECONOMIC DEVELOPMENT	0.00	0.00	0.00	.00%

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17 - PUBLIC SAFETY BUILDING	0.00	0.00	0.00	.00%
18 - FIRE STATION REPAIR/MAINT	0.00	0.00	0.00	.00%
19 - TECHNOLOGY	0.00	0.00	0.00	.00%
20 - PHOTOCOPY	0.00	0.00	0.00	.00%
21 - SCHOOL CAPITAL	0.00	0.00	0.00	.00%
22 - BICENTENIAL RESERVE	0.00	0.00	0.00	.00%
24 - SCHOOL TAX STABILIZATION	0.00	0.00	0.00	.00%
25 - FIRE & RESCUE CONSOLIDATION	0.00	0.00	0.00	.00%
27 - SCH FUEL RESERVE	0.00	0.00	0.00	.00%
28 - JACKSON BEACH RESERVE	0.00	0.00	0.00	.00%
29 - TRANSFER STATION RESERVE	0.00	0.00	0.00	.00%
30 - RURAL FIRE POND RESERVE	0.00	0.00	0.00	.00%

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31 - ELEMENTARY SCHOOL RESERVE	0.00	0.00	0.00	.00%
32 - VETERANS MEMORIAL PARK RESERVES	0.00	0.00	0.00	.00%
	0.00	903,000.00	903,000.00	100.00%
Dept: 31 MIDDLE SCHOOL BOND				
22 - MIDDLE SCHOOL BOND	0.00	0.00	0.00	.00%
MIDDLE SCHOOL BOND	0.00	0.00	0.00	.00%
Dept: 32 BILLINGS ROAD				
23 - BILLINGS RD	0.00	0.00	0.00	.00%
BILLINGS ROAD	0.00	0.00	0.00	.00%
Dept: 35 RECREATION ENTERPRISE				
01 - 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: 36 WIRELESS CONNECTIVITY				
01 - WIRELESS SERVICES	0.00	0.00	0.00	.00%
WIRELESS CONNECTIVITY	0.00	0.00	0.00	.00%
Dept: 37 GRANTS				
01 - MMA SAFETY GRANT	0.00	0.00	0.00	.00%
02 - FIRE DEPT TURNOUT GEAR	0.00	0.00	0.00	.00%
03 - MMA WIRELESS HEADSETS GRANT	0.00	0.00	0.00	.00%

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04 - BOAT LANDING GRANT JACKSON BEA	0.00	0.00	0.00	.00%
05 - MAINE FOREST SERVICE	0.00	0.00	0.00	.00%
06 - MMA GLOVES/BOOTS GRANT	0.00	0.00	0.00	.00%
07 - COMP PLAN GRANT	0.00	0.00	0.00	.00%
08 - MMA HOODS GRANT FIRE DEPT	0.00	0.00	0.00	.00%
09 - COLDBROOK/NEWB URGH RD GRANT	0.00	0.00	0.00	.00%
10 - MMA ERGONOMICS GRANT	0.00	0.00	0.00	.00%
11 - MEMA TRAINING GRANT	0.00	0.00	0.00	.00%
12 - LIBRARY GRANT	0.00	0.00	0.00	.00%
13 - MFS FOAM GRANT	0.00	0.00	0.00	.00%
14 - RIT GRANT	0.00	0.00	0.00	.00%

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15 - SNOWMOBILE GRANT	0.00	0.00	0.00	.00%
16 - WELLNESS GRANT	0.00	0.00	0.00	.00%
17 - TRAIL GRANT	0.00	0.00	0.00	.00%
18 - JACKSON BEACH GRANT	0.00	0.00	0.00	.00%
19 - MMA GAS METER GRANT	0.00	0.00	0.00	.00%
20 - INDIAN FIRE PUMPS	0.00	0.00	0.00	.00%
21 - ROUTE 2 PROJECT	0.00	0.00	0.00	.00%
22 - MMA BOOTS GRANT	0.00	0.00	0.00	.00%
23 - MEMA GRANT	0.00	0.00	0.00	.00%
26 - HEALTHY GRANT 1	0.00	0.00	0.00	.00%
27 - HEALTHY GRANT 2	0.00	0.00	0.00	.00%
28 - MDOT HAMMOND	0.00	0.00	0.00	.00%

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29 - ARPA COVID 19	0.00	0.00	0.00	.00%
32 - CHILDCARE STABILIZATION	0.00	0.00	0.00	.00%
33 - NTENSION	0.00	0.00	0.00	.00%
34 - BRICK PURCHASE	0.00	0.00	0.00	.00%
35 - DONATION NEW TRACK GRANTS	0.00 0.00	0.00 0.00	0.00 0.00	.00% .00%
Dept: 40 TRUSTS				
01 - WILFRED PIKE TRUST	0.00	0.00	0.00	.00%
02 - HERMON VETERANS MEMORIAL	0.00	0.00	0.00	.00%
04 - BOSTON POST CANE	0.00	0.00	0.00	.00%
05 - MEDICAL REIMBURSEMENTS	0.00	0.00	0.00	.00%
06 - GREATER HERMON COMM ATHLETIC	0.00	0.00	0.00	.00%
07 - CEMETERY- PERPETUAL CARE	0.00	0.00	0.00	.00%

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08 - VETERANS MEMORIAL PARK	0.00	0.00	0.00	.00%
09 - CIVIL WAR MONUMENT TRUSTS	0.00	0.00	0.00	.00%
Dept: 50 OVERLAY - ABATEMENTS				
01 - ABATEMENTS	0.00	0.00	0.00	.00%
02 - OVERLAY	0.00	0.00	0.00	.00%
OVERLAY - ABATEMENTS	0.00	0.00	0.00	.00%
<b>Expense Totals:</b>	<b>18,130,754.00</b>	<b>21,710,065.00</b>	<b>3,579,311.00</b>	<b>19.74%</b>

**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%

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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%

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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%
<b>Revenue Totals:</b>	<b>6,722,773.00</b>	<b>6,436,280.00</b>	<b>-286,493.00</b>	<b>-4.26%</b>