Annual Operating Budget 2026-2027

Approved at Town Meeting 06.02.26

Yarmouth Town Council:

Karin Orenstein, Chair
Zoe Wolf, Vice Chair
David Craig
Heather Abbott
Michelle Cromarty
Meghan Casey
Janice Cooper

Scott LaFlamme, Town Manager
Dawn Madden, Finance Director

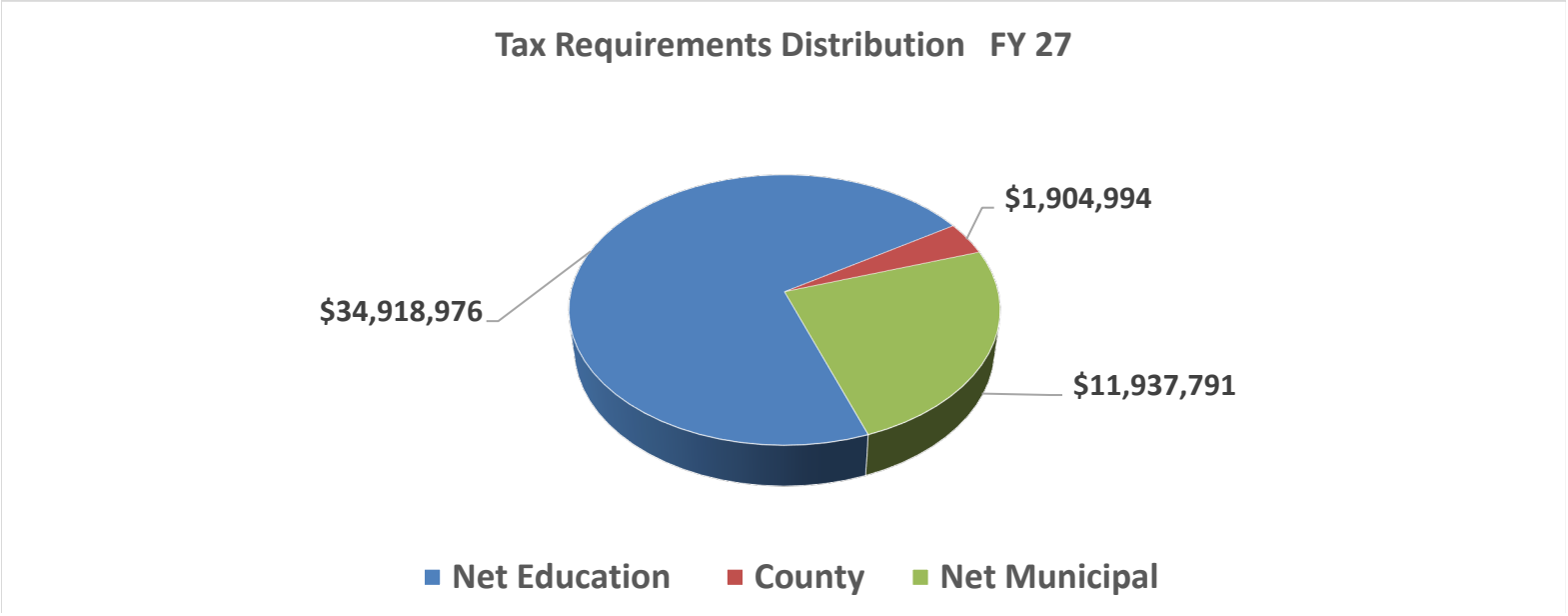
2026-2027 Town & School Budget

GENERAL FUND BUDGET -TAX RATE CALCULATION	2024-2025	2025-26	2026-27	$ Change	% Change
MUNICIPAL	17,968,197	18,797,126	19,561,023	$763,898	4.1%
EDUCATION	39,278,131	42,248,050	44,111,921	$1,863,871	4.4%
CUMBERLAND COUNTY	1,593,135	1,680,359	1,904,994	$224,635	13.4%
TOTAL GENERAL FUND EXPENSES	58,839,463	62,725,535	65,577,938	$2,852,404	4.5%
Municipal Revenues & Balances (Without BETE/HE)	(6,412,801)	(6,664,201)	(6,904,801)	($240,600)	3.6%
Education Revenues & Balances	(8,681,567)	(9,159,786)	(9,192,945)	($33,159)	0.4%
TOTAL GF REVENUES	(15,094,368)	(15,823,987)	(16,097,746)	($273,759)	1.7%
GENERAL FUND PROPERTY TAX	43,745,095	46,901,548	49,480,192	$2,578,645	5.5%
Less State Reimbursements (B/H)	(764,637)	(688,332)	(718,431)	($30,099)	4.4%
NET GENERAL FUND PROPERTY TAX	42,980,458	46,213,215	48,761,761	$2,548,546	5.5%
GENERAL FUND NET Tax Base	1,682,138,280	3,211,136,100	3,221,025,900	$9,889,800	0.3%
Net rate	$25.56	$14.40	$15.14	$0.74	5.2%
Overlay	$0.11	$0.15	$0.11	($0.04)	-26.7%
TAX RATE	$25.67	$14.55	$15.25	$0.70	4.8%

APPROPRIATIONS and Transfers SUMMARY

DEPARTMENT	Budget 2024-2025	Budget 2025-2026	Budget 2026-27	% Variance	$ Variance
ADMINISTRATION	1,199,950	1,154,927	1,204,858	4.32%	$49,932
INSURANCES	367,811	452,343	435,175	-3.80%	($17,168)
EMPLOYEE BENEFITS	2,643,282	2,776,808	3,064,336	10.35%	$287,528
TOWN BUILDINGS	181,819	195,348	250,182	28.07%	$54,834
GENERAL GOV'T	4,392,862	4,579,426	4,954,551	8.19%	$375,125
POLICE	1,497,311	1,586,367	1,662,265	4.78%	$75,898
FIRE-RESCUE	1,217,309	1,333,340	1,382,775	3.71%	$49,436
Public Safety Building	119,894	132,213	137,252	3.81%	$5,039
DISPATCH (PS Communications)	278,450	292,066	303,930	4.06%	$11,864
Harbor and Water	131,297	148,503	158,595	6.80%	$10,092
Public Safety Misc.	729,178	824,813	880,624	6.77%	$55,811
PUBLIC SAFETY	3,973,439	4,317,302	4,525,441	4.82%	$208,139
HIGHWAYS	1,243,571	1,309,472	1,312,689	0.25%	$3,218
SOLID WASTE	907,275	885,584	910,356	2.80%	$24,772
WASTEWATER	1,073,023	1,130,652	1,196,943	5.86%	$66,291
MECHANICAL	509,047	573,611	607,735	5.95%	$34,125
TREES	74,000	74,000	74,000	0.00%	$0
P. Works Subtotal	3,806,916	3,973,319	4,101,724	3.23%	$128,405
GENL ASST	106,352	105,578	100,908	-4.42%	($4,670)
AGENCIES	4,850	4,850	4,850	0.00%	$0
Human Srvs Subtotal	111,202	110,428	105,758	-4.23%	
LIBRARY	648,455	695,365	738,433	6.19%	$43,068
PARKS	686,075	730,834	757,462	3.64%	$26,628
CEMETERIES	45,450	27,450	33,750	22.95%	$6,300
COMM. DEV.	320,688	382,167	385,964	0.99%	$3,797
PLANNING/DEV.	514,927	540,028	564,993	4.62%	$24,965
P. Srvs Subtotal	2,215,595	2,375,845	2,480,603	4.41%	$104,758
DEBT SERVICE	1,462,969	1,571,344	1,574,226	0.18%	$2,883
CAPITAL RESERVE	2,005,213	1,869,462	1,818,720	-2.71%	($50,742)
Capital Subtotal	3,468,182	3,440,806	3,392,946	-1.39%	($47,859)
Municipal Subtotal	17,968,197	18,797,126	19,561,023	4.06%	$763,898
MUNICIPAL	17,968,197	18,797,126	19,561,023	4.06%	$763,898
COUNTY TAX	1,593,135	1,680,359	1,904,994	13.37%	$224,635
EDUCATION	39,278,131	42,248,050	44,111,921	4.41%	$1,863,871
TOTAL	58,839,463	62,725,535	65,577,938	4.55%	$2,852,404

Distribution of Tax Bill FY 2026-27				
Function	net tax required		net tax rate	% of total rate
2025-26			$ / $1000	
Net Education	$	34,918,976	$ 10.84	71.1%
County	$	1,904,994	$ 0.59	3.9%
Net Municipal	$	11,937,791	$ 3.71	24.3%
overlay estimate	$	369,987	$ 0.11	0.7%
Total	$	49,131,748	$ 15.25	100%



	TOWN REVENUES:	2024-25 Budget	2024-25 Actual	2025-26 Budget	2026-27 Budget	$ Variance	% Variance
1000 41301	EXCISE TAX-M.V.	2,450,000	2,484,246	2,450,000	2,480,000	30,000	1.2%
1000 41302	EXCISE TAX-BOATS	30,000	31,825	30,000	30,000	-	0.0%
1000 42100	AGENT FEES	31,000	37,348	31,000	31,000	-	0.0%
1000 42200	VITAL RECORDS FEES	7,500	8,001	7,500	7,500	-	0.0%
1000 42300	BUSINESS LICENSES	1,400	1,320	1,400	1,400	-	0.0%
1000 42400	NOTARY FEES	1,000	1,340	1,000	1,000	-	0.0%
1000 43100	CODE ENFORCEMENT PERMITS/FEES	340,000	269,362	340,000	275,000	(65,000)	-19.1%
1000 43200	CONCEALED WEAPONS	300	162	300	300	-	0.0%
1000 43300	ALARM PERMITS	4,600	4,150	4,600	4,600	-	0.0%
1000 43400	PARKING TICKETS	1,500	1,480	1,500	1,500	-	0.0%
1000 43500	COURT OFFICERS	1,200	210	1,200	1,200	-	0.0%
1000 43600	INSURANCE REPORTS	900	1,102	900	900	-	0.0%
1000 44150	PARAMEDIC SUPPORT (NY)	24,400	24,400	24,400	10,500	(13,900)	-57.0%
1000 44200	RESCUE BILLING	200,000	200,000	200,000	200,000	-	0.0%
1000 44301	MOORING FEES	72,000	72,860	72,000	72,000	-	0.0%
1000 44302	LAUNCH FEES	18,000	17,444	18,000	18,000	-	0.0%
1000 44303	SEASON PASSES	18,000	17,230	19,000	19,000	-	0.0%
1000 45100	OTHER REVENUE	12,000	7,361	12,000	7,500	(4,500)	-37.5%
1000 45300	RECYCLING REVENUES	42,000	48,458	42,000	42,000	-	0.0%
1000 42400	INTEREST EARNINGS	180,000	236,339	200,000	200,000	-	0.0%
1000 45500	TAX INTEREST/LIEN FEES	40,000	58,680	40,000	40,000	-	0.0%
1000 45550	Sewer interest and lien fees	5,800	6,686	5,800	5,800	-	0.0%
1000 46101	GENERAL ASSISTANCE	net	net	net	net	-	
1000 46102	HOMESTEAD REIMBURSEMENTS	574,045	574,055	518,108	548,207	30,099	5.8%
1000 45900	SEWER FEES	380,000	365,461	380,000	380,000	-	0.0%
1000 45901	SEPTAGE FEE	0	0	19,000	0	(19,000)	-100.0%
1000 45800	TRANSFER STATION WINDOW STICKERS	5,600	8,342	7,000	8,000	1,000	14.3%
1000 46103	VETERANS REIMBURSEMENTS	5,400	4,858	5,400	5,400	-	0.0%
1000 46104	STATE REVENUE SHAR.	1,790,000	1,910,821	2,000,000	2,300,000	300,000	15.0%
1000 46105	SNOWMOBILE REIMBURSEMENTS	200	596	200	200	-	0.0%
1000 46106	BETE REIMBURSEMENT	190,592	190,862	170,224	170,224	(0)	0.0%
1000 46109	SOLAR/WIND REIMBURSEMENT	0	18,552	0	12,000	12,000	0.0%
	MUNICIPAL SUBTOTAL	6,427,438	6,603,549	6,602,533	6,873,232	270,699	4.1%
1000 46200	BUDGETED USE OF SURPLUS	750,000	750,000	750,000	750,000	-	0.0%
	Total (Non-Educational)	7,177,438	7,353,549	7,352,533	7,623,232	270,699	3.7%
	SCHOOL REVENUES						
	Rent, Agency, other revenues	4,000		4,000	4,000	-	0.0%
	Transportation	2,000		2,000	2,000	-	0.0%
	SCHOOL TUITION	298,000		167,298	155,500	(11,798)	-7.1%
	Transfer :tax Stab. (or balance used)	150,000		150,000	0	(150,000)	-100.0%
	Special COVID Article July 2020- unused	0		0	0	-	
	*EDUCATION State Funding	8,227,567		8,836,488	9,031,445	194,957	2.2%
	Additional State Aid (Voc Ed)	0		0	0	-	
	EDUCATION SUBTOTAL	8,681,567		9,159,786	9,192,945	33,159	0.4%
	TOTAL	15,859,005		16,512,319	16,816,177	303,858	1.8%

MUNICIPAL EXPENDITURES

GENERAL GOVERNMENT

			2024-25 Budget	2024-25 Actual	2025-26 Budget	2026-27 Budget	$ Change	% Change
1100	51011	Salaries and Wages	825,875	715,905	768,190	805,439	37,249	4.85%
1100	51012	Part-Time Wages	0	34,450	4,420	4,597	177	4.00%
1100	51013	Overtime	12,000	3,021	9,000	9,000	-	0.00%
1100	51018	Town Council Stipends	7,000	7,000	7,000	7,000	-	0.00%
1100	51020	Volunteer Development	4,500	3,096	4,500	4,500	-	0.00%
1100	52024	Dues/Memberships	3,080	2,158	4,260	4,260	-	0.00%
1100	52026	Professional Development	9,450	4,270	9,850	9,850	-	0.00%
1100	52027	Supplies	19,000	15,026	19,000	19,000	-	0.00%
1100	52032	Telephone	5,400	7,183	5,400	8,640	3,240	60.00%
1100	52037	Auto Allowances/Mileage	3,600	1,962	3,600	3,600	-	0.00%
1100	52065	Audit	17,500	25,750	20,000	23,000	3,000	15.00%
1100	52067	Elections	19,500	20,030	17,500	17,500	-	0.00%
1100	52069	Annual Report	2,600	1,118	2,000	2,000	-	0.00%
1100	52070	Sewer Billing	9,100	8,510	9,100	9,100	-	0.00%
1100	52071	Postage	16,500	16,595	16,500	17,500	1,000	6.06%
1100	52073	Printing	3,000	2,530	3,000	3,000	-	0.00%
1100	52077	Advertising	12,000	7,097	9,000	9,000	-	0.00%
1100	52079	Legal and Professional	83,000	92,653	83,000	83,000	-	0.00%
1100	52080	Contracted Services-Assessing	128,846	125,758	142,107	147,372	5,266	3.71%
1100	52081	Tax Maps	5,900	3,094	5,900	5,900	-	0.00%
1100	52075	Transfer to Technology Reserve	5,000	5,000	5,000	5,000	-	0.00%
1100	52083	Registry Service	2,100	969	1,600	1,600	-	0.00%
1100	53001	Gen Gov't Capital Outlays	5,000	4,931	5,000	5,000	-	0.00%
		SUB-TOTAL	1,199,950	1,108,108	1,154,927	1,204,858	49,932	4.32%

Insurances

1110	52085	Property Insurance	53,800	54,397	60,434	66,727	6,293	10.41%
1110	52087	Automobile Insurance	50,800	58,229	60,000	68,304	8,304	13.84%
1110	52089	Workers' Compensation Insurance	213,111	206,825	240,196	208,919	(31,278)	-13.02%
1110	52090	FMLA State Insurance Act (1/2 1% of wages)	15,601	5,547	39,468	41,830	2,363	5.99%
1110	52091	Liability Insurance	50,100	47,839	52,245	49,395	(2,851)	-5.46%
		SUB-TOTAL	367,811	372,837	452,343	435,175	(17,168)	-3.80%

Employee Benefits

1115	51101	Other Insurance Benefits	16,050	5,895	18,400	18,400	-	0.00%
1115	52093	Group Life Insurance	42,531	37,591	46,523	49,263	2,740	5.89%
1115	52095	Retirement Plans	604,894	611,383	632,629	722,920	90,291	14.27%
1115	52097	FICA	558,686	527,252	583,971	618,326	34,355	5.88%
1115	52099	Health & Dental Insurance	1,404,621	1,343,326	1,495,285	1,655,427	160,141	10.71%
		SUB-TOTAL	2,643,282	2,525,447	2,776,808	3,064,336	287,528	10.35%

MUNICIPAL EXPENDITURES

			2024-25 Budget	2024-25 Actual	2025-26 Budget	2026-27 Budget	$ Change	% Change
		Town Buildings						
1120	51011	Salaries and Wages	0	0	0	37,502	37,502	100.00%
1120	52030	Fuel Oil/Propane	16,754	10,431	12,118	12,207	89	0.73%
1120	52031	Power	15,900	21,124	20,000	20,000	-	0.00%
1120	52033	Water	2,820	2,668	3,665	4,215	550	15.01%
1120	52043	Building Repairs and Maintenance	36,840	36,538	38,810	43,810	5,000	12.88%
1120	52044	Furniture and Equipment	4,200	606	4,200	4,200	-	0.00%
1120	52047	Cleaning Services	63,000	63,406	71,328	72,655	1,327	1.86%
1120	52103	Grounds Maintenance	1,000	720	1,000	1,000	-	0.00%
1120	52105	East Main St. Community House	3,945	6,368	4,292	7,075	2,783	64.83%
1120	52106	North Road House	1,000	683	1,000	1,000	-	0.00%
1120	52107	CI Community House	3,300	3,068	3,300	3,350	50	1.52%
1120	52109	Old Baptist Meeting House	1,800	4,043	3,800	3,920	120	3.16%
1120	52111	Log Cabin	15,429	15,326	15,680	18,757	3,077	19.62%
1120	52114	Masonic Hall	15,832	13,379	16,155	20,491	4,336	26.84%
1120	53001	Capital Outlay	0	0	0	0	-	
		SUB-TOTAL	181,819	178,359	195,348	250,182	54,834	28.07%

		GENERAL GOVERNMENT SUMMARY						
		ADMINISTRATION	1,199,950	1,108,108	1,154,927	1,204,858	49,932	4.32%
		INSURANCES	367,811	372,837	452,343	435,175	(17,168)	-3.80%
		EMPLOYEE BENEFITS	2,643,282	2,525,447	2,776,808	3,064,336	287,528	10.35%
		TOWN BUILDINGS	181,819	178,359	195,348	250,182	54,834	28.07%
		TOTAL GEN'L GOV'T	4,392,862	4,184,751	4,579,426	4,954,551	375,125	8.19%

PUBLIC SAFETY

Police Department

1200	51011	Salaries and Wages	1,155,203	1,096,463	1,243,047	1,301,902	58,856	4.73%
1200	51012	Part-Time Wages	29,138	17,857	29,456	30,314	858	2.91%
1200	51013	Overtime	118,349	175,204	127,025	137,089	10,064	7.92%
1200	51014	Contract Incentives	4,600	3,806	4,600	4,100	(500)	-10.87%
1200	51019	Uniform Cleaning	8,000	7,100	8,000	8,000	-	0.00%
1200	52021	Gas/Oil	28,560	16,857	19,390	17,451	(1,939)	-10.00%
1200	52022	Vehicle Repairs and Maintenance	26,120	21,671	26,000	27,000	1,000	3.85%
1200	52023	Uniforms	21,600	22,052	21,600	24,200	2,600	12.04%
1200	52026	Professional Development	33,125	33,606	33,125	33,125	-	0.00%
1200	52027	Supplies	15,525	13,876	15,525	15,525	-	0.00%
1200	52032	Telephone	5,100	2,553	6,000	6,600	600	10.00%
1200	52075	Transfer to Technology Reserve	4,000	4,000	4,000	4,000	-	0.00%

MUNICIPAL EXPENDITURES

			2024-25 Budget	2024-25 Actual	2025-26 Budget	2026-27 Budget	$ Change	% Change
1200	52119	Photo/Ammo/Print	12,680	12,604	11,590	14,089	2,499	21.56%
1200	52121	Radio Repairs	21,200	21,141	22,900	24,760	1,860	8.12%
1200	52122	Metro Regional Crime Lab	5,110	4,936	5,110	5,110	-	0.00%
1200	53001	Police Capital Outlays	9,000	9,010	9,000	9,000	-	0.00%
		SUB-TOTAL	1,497,311	1,462,736	1,586,367	1,662,265	75,898	4.78%

Fire-Rescue Department

1210	51011	Salaries and Wages	783,214	816,757	896,025	930,841	34,816	3.89%
1210	51012	Part-Time Wages	100,000	56,415	75,000	81,000	6,000	8.00%
1210	51013	Overtime	35,060	27,749	38,000	38,000	-	0.00%
1210	51014	Contract Incentives	0	1,094	6,000	6,000	-	0.00%
1210	51017	Stipends	4,000	4,000	9,000	4,500	(4,500)	-50.00%
1210	51123	Paramedic	129,215	123,354	129,215	134,385	5,170	4.00%
1210	52021	Gas/Oil	26,220	24,316	25,000	25,000	-	0.00%
1210	52022	Vehicle Repairs & Maintenance	20,000	27,036	28,000	29,500	1,500	5.36%
1210	52023	Uniforms	13,350	6,630	13,350	13,000	(350)	-2.62%
1210	52024	Dues/Memberships	7,000	5,868	7,000	7,500	500	7.14%
1210	52026	Professional Development	3,000	3,621	4,000	4,000	-	0.00%
1210	52027	Supplies	3,500	3,424	3,500	3,650	150	4.29%
1210	52032	Telephone	5,000	3,891	5,000	5,000	-	0.00%
1210	52037	Auto Allowances/Mileage	250	620	250	250	-	0.00%
1210	52040	Equipment Repairs & Maintenance	19,000	42,376	23,000	27,150	4,150	18.04%
1210	52060	Miscellaneous	6,000	4,268	6,000	5,000	(1,000)	-16.67%
1210	52075	Transfer to Technology Reserve	4,000	4,000	4,000	4,000	-	0.00%
1210	52125	Fire-Rescue Equipment	16,500	18,782	16,500	16,500	-	0.00%
1210	52127	Schools/Meetings	8,500	6,853	8,500	9,000	500	5.88%
1210	52129	Oxygen/Medical Supplies	23,500	20,399	26,000	28,500	2,500	9.62%
1210	53001	Fire-rescue Capital Outlays	10,000	7,741	10,000	10,000	-	0.00%
		SUB-TOTAL	1,217,309	1,209,194	1,333,340	1,382,775	49,436	3.71%

Public Safety Building

1220	52030	Fuel/Heating	22,834	21,814	24,853	24,942	89	0.36%
1220	52031	Electricity	15,200	30,273	25,000	25,000	-	0.00%
1220	52032	Telephone / Internet	14,400	15,087	14,400	14,400	-	0.00%
1220	52033	Water	3,500	3,421	4,000	4,400	400	10.00%
1220	52043	Building Repair & Maintenance	20,805	19,965	20,805	22,355	1,550	7.45%
1220	52047	Cleaning Services & Consumables	31,000	28,271	31,000	31,000	-	0.00%
1220	52060	Miscellaneous Expenses	10,655	10,528	10,655	13,155	2,500	23.46%
1220	53001	Capital Outlay	1,500	1,500	1,500	2,000	500	33.33%
							-	
			119,894	130,858	132,213	137,252	5,039	3.81%

MUNICIPAL EXPENDITURES

			2024-25 Budget	2024-25 Actual	2025-26 Budget	2026-27 Budget	$ Change	% Change
Communications								
1240	52048	Contract Town of Falmouth	227,315	227,315	238,681	250,614	11,933	5.00%
1240	52060	Annual operating expenses	43,135	37,891	45,385	46,333	948	2.09%
1240	51012	Part-Time Wages	3,500	363	3,500	2,483	(1,017)	-29.06%
1240	53001	Communications Capital Outlay	4,500	2,060	4,500	4,500	-	0.00%
		SUB-TOTAL	278,450	267,629	292,066	303,930	11,864	4.06%
Harbor and Waterfront								
1260	51011	Salaries and Wages	47,742	50,913	59,008	62,898	3,890	6.59%
1260	51012	Part-Time Wages	14,140	4,836	7,500	11,000	3,500	46.67%
1260	51013	Overtime	7,800	4,768	6,923	6,923	-	0.00%
1260	52021	Gas/Oil	4,600	2,299	4,502	3,884	(618)	-13.73%
1260	52023	Uniforms	1,820	1,813	1,520	1,770	250	16.45%
1260	52026	Professional Development	2,200	2,156	1,300	1,300	-	0.00%
1260	52027	Supplies	2,160	2,085	2,310	2,510	200	8.66%
1260	52031	Power	1,945	2,389	2,400	2,400	-	0.00%
1260	52032	Telephone	2,280	2,447	3,180	4,020	840	26.42%
1260	52041	Equip Repairs and Maintenance	6,000	5,599	15,000	15,000	-	0.00%
1260	52043	Building Maintenance	1,750	1,750	1,750	2,350	600	34.29%
1260	52047	Cleaning & Consumables	600	600	750	850	100	13.33%
1260	52048	Contracted Services	19,940	21,320	23,440	23,440	-	0.00%
1260	52060	Miscellaneous	3,020	3,288	3,120	3,450	330	10.58%
1260	52075	Transfer to Technology Reserve	300	300	300	300	-	0.00%
1260	52137	Boat Repairs	6,000	5,259	6,500	7,500	1,000	15.38%
1260	53001	Harbor Capital Outlays	9,000	8,520	9,000	9,000	-	0.00%
		SUB-TOTAL	131,297	120,342	148,503	158,595	10,092	6.80%
Public Safety								
1270	52139	Street Lights	84,829	111,074	89,278	94,928	5,650	6.33%
1270	52141	Traffic Signals	15,100	20,935	17,000	17,000	-	0.00%
1270	52143	Canine Control	41,473	40,519	43,090	45,525	2,435	5.65%
1270	52145	Chebeague Parking	3,400	3,500	3,500	4,375	875	25.00%
1270	52147	Informational Signs	500	(6,700)	500	500	-	0.00%
1270	52149	Hydrant Rental	583,876	583,868	671,445	718,296	46,851	6.98%
		SUB-TOTAL	729,178	753,197	824,813	880,624	55,811	6.77%

MUNICIPAL EXPENDITURES

			2024-25 Budget	2024-25 Actual	2025-26 Budget	2026-27 Budget	$ Change	% Change
		PUBLIC SAFETY SUMMARY						
		POLICE	1,497,311	1,462,736	1,586,367	1,662,265	75,898	4.78%
		FIRE/RESCUE	1,217,309	1,209,194	1,333,340	1,382,775	49,436	3.71%
		PUBLIC SAFETY BUILDING	119,894	130,858	132,213	137,252	5,039	3.81%
		COMMUNICATIONS	278,450	267,629	292,066	303,930	11,864	4.06%
		HARBOR / WATERFRONT	131,297	120,342	148,503	158,595	10,092	6.80%
		PUBLIC SAFETY-MISC.	729,178	753,197	824,813	880,624	55,811	6.77%
		TOTAL PUBLIC SAFETY	3,973,439	3,943,955	4,317,302	4,525,441	208,139	4.82%

Public Works-Highways

1310	51011	Salaries and Wages	685,805	539,000	719,296	751,798	32,503	4.52%
1310	51012	Part-Time Wages	18,000	9,822	20,300	20,300	-	0.00%
1310	51013	Overtime	150,000	106,215	150,000	150,000	-	0.00%
1310	51014	Contract Incentives	5,350	3,756	5,350	5,350	-	0.00%
1310	52023	Uniforms	25,246	13,939	25,246	25,246	-	0.00%
1310	52026	Professional Development	1,800	2,715	1,800	1,800	-	0.00%
1310	52042	Equipment Rental/Contracted Services	118,070	85,370	142,880	112,580	(30,300)	-21.21%
1310	52060	Miscellaneous	6,500	6,750	6,500	7,000	500	7.69%
1310	52075	Transfer to Technology Reserve	5,000	5,000	5,000	5,000	-	0.00%
1310	52151	Salt	175,800	166,687	175,800	175,800	-	0.00%
1310	52153	Sand	10,000	6,626	10,000	10,400	400	4.00%
1310	52155	Street Signs	7,500	9,043	10,000	10,000	-	0.00%
1310	52159	Road Patch	6,500	8,558	6,500	6,500	-	0.00%
1310	52161	Gravel	4,000	2,860	4,000	4,000	-	0.00%
1310	52163	Storm Drains	3,000	5,480	3,000	3,000	-	0.00%
1310	52165	Minor Equipment	15,000	17,474	17,500	17,500	-	0.00%
1310	52167	Mailboxes	500	700	800	915	115	14.38%
1310	52168	Technology	5,500	495	5,500	5,500	-	0.00%
1310	53001	Capital outlays	0	0	0	0	-	
		SUB-TOTAL	1,243,571	990,491	1,309,472	1,312,689	3,218	0.25%

Public Works-Solid Waste

1320	51011	Salaries and Wages	218,831	209,331	231,826	243,568	11,742	5.07%
1320	51012	Part-Time Wages	66,865	118,145	75,000	75,000	-	0.00%
1320	51013	Overtime	38,666	42,904	41,890	41,890	-	0.00%
1320	51014	Contract Inventives	1,625	1,114	1,625	1,625	-	0.00%
1320	52021	Gas/Oil	11,265	17,286	11,400	11,400	-	0.00%
1320	52023	Uniforms	4,242	7,334	4,242	4,242	-	0.00%
1320	52026	Professional Development	1,000	0	1,000	1,000	-	0.00%
1320	52027	Supplies	1,800	3,741	2,500	2,500	-	0.00%
1320	52030	Fuel Oil/Propane	17,500	9,726	12,000	13,500	1,500	12.50%

MUNICIPAL EXPENDITURES

			2024-25 Budget	2024-25 Actual	2025-26 Budget	2026-27 Budget	$ Change	% Change
1320	52031	Power	8,700	7,742	8,700	9,000	300	3.45%
1320	52032	Telephone	4,896	4,012	5,148	5,148	-	0.00%
1320	52033	Water	315	261	315	315	-	0.00%
1320	52040	Equipment Repairs and Maintenance	4,500	15,850	7,500	7,500	-	0.00%
1320	52043	Building Repairs and Maintenance	7,800	9,643	11,000	11,500	500	4.55%
1320	52060	Miscellaneous	4,500	5,146	4,950	5,500	550	11.11%
1320	52075	Transfer to Technology Reserve	1,500	1,500	1,500	1,500	-	0.00%
1320	52171	Tipping Fees/assessment- EcoMaine	255,150	206,459	250,750	250,750	-	0.00%
1320	52173	Tip Fee - CDD	102,120	53,770	102,120	102,120	-	0.00%
1320	52175	Well Testing	10,000	12,355	11,000	14,380	3,380	30.73%
1320	52181	Recycling/ hhw	14,500	11,611	14,500	21,000	6,500	44.83%
1320	52183	Composting	10,500	11,254	2,500	2,500	-	0.00%
1320	52185	Transportation	121,000	71,513	84,118	84,418	300	0.36%
		SUB-TOTAL	907,275	820,696	885,584	910,356	24,772	2.80%

Public Works-Wastewater

1330	51011	Salaries and Wages	474,413	468,032	517,112	546,538	29,426	5.69%
1330	51012	Part-Time Wages	0	0	0	0	-	100.00%
1330	51013	Overtime	46,000	44,254	48,000	48,000	-	0.00%
1330	51014	Contract Incentives	6,750	6,085	7,000	7,000	-	0.00%
1330	52021	Gas/Oil	17,745	18,050	21,000	21,000	-	0.00%
1330	52022	Vehicle Repairs and Maintenance	18,000	14,199	18,000	18,000	-	0.00%
1330	52023	Uniforms	9,000	8,358	9,000	9,000	-	0.00%
1330	52026	Professional Development	5,500	2,834	5,500	5,500	-	0.00%
1330	52027	Supplies	6,300	4,497	6,500	6,750	250	3.85%
1330	52030	Fuel Oil/Propane	22,520	17,379	17,040	18,655	1,615	9.48%
1330	52031	Power	108,795	134,483	110,000	115,000	5,000	4.55%
1330	52032	Telephone	8,000	7,837	8,000	8,500	500	6.25%
1330	52033	Water	11,500	10,173	12,000	12,500	500	4.17%
1330	52041	Repairs and Maintenance	22,000	20,638	22,000	24,000	2,000	9.09%
1330	52042	Equipment Rental	2,500	621	2,500	2,500	-	0.00%
1330	52060	Miscellaneous	17,000	24,306	17,000	21,000	4,000	23.53%
1330	52075	Transfer to Technology Reserve	3,000	3,000	3,000	3,000	-	0.00%
1330	52187	Chemicals	72,000	76,804	77,000	81,000	4,000	5.19%
1330	52189	System Repairs	75,000	69,854	70,000	75,000	5,000	7.14%
1330	52191	Sludge Management	98,000	77,176	100,000	114,000	14,000	14.00%
1330	52193	Lab Work	29,000	28,817	40,000	40,000	-	0.00%
1330	53001	Wastewater Capital Outlay	20,000	26,004	20,000	20,000	-	0.00%
		SUB-TOTAL	1,073,023	1,063,402	1,130,652	1,196,943	66,291	5.86%

MUNICIPAL EXPENDITURES

Public Works - Mechanical Maintenance

			2024-25 Budget	2024-25 Actual	2025-26 Budget	2026-27 Budget	$ Change	% Change
1340	51011	Salaries and Wages	134,850	140,183	160,463	178,020	17,557	10.94%
1340	51013	Overtime	32,870	33,708	34,121	34,121	-	0.00%
1340	51014	Contract Incentives	4,400	5,200	4,400	4,400	-	0.00%
1340	52021	Gas/Oil	84,955	68,377	83,390	83,390	-	0.00%
1340	52022	Vehicle Repairs and Maintenance	46,585	46,092	51,244	51,244	-	0.00%
1340	52026	Professional Development	2,000	1,898	2,000	2,000	-	0.00%
1340	52027	Supplies	3,300	2,403	3,300	3,300	-	0.00%
1340	52030	Fuel Oil/Propane	23,794	15,504	14,433	17,301	2,868	19.87%
1340	52031	Power	9,886	13,873	11,000	13,800	2,800	25.45%
1340	52032	Telephone	4,747	7,886	7,300	10,000	2,700	36.99%
1340	52033	Water	3,360	4,011	3,500	4,500	1,000	28.57%
1340	52043	Building Repairs and Maintenance	35,000	33,454	35,200	35,200	-	0.00%
1340	52060	Miscellaneous	9,600	11,030	10,560	12,760	2,200	20.83%
1340	52075	Transfer to Technology Reserve	1,000	1,000	1,000	1,000	-	0.00%
1340	52197	Tires	7,700	6,442	7,700	7,700	-	0.00%
1340	52199	Winter Maintenance	30,000	31,478	30,000	45,000	15,000	50.00%
1340	53001	PW Capital Outlay	75,000	71,142	114,000	104,000	(10,000)	-8.77%
		SUBTOTAL	509,047	493,682	573,611	607,735	34,125	5.95%

Tree Care

1370	52201	Tree Care	74,000	65,644	74,000	74,000	-	0.00%
		SUB-TOTAL	74,000	65,644	74,000	74,000	-	0.00%

PUBLIC WORKS SUMMARY						
HIGHWAYS	1,243,571	990,491	1,309,472	1,312,689	3,218	0.25%
SOLID WASTE	907,275	820,696	885,584	910,356	24,772	2.80%
WASTEWATER	1,073,023	1,063,402	1,130,652	1,196,943	66,291	5.86%
MECHANICAL MAINT.	509,047	493,682	573,611	607,735	34,125	5.95%
TREE CARE	74,000	65,644	74,000	74,000	-	0.00%
TOTAL PUBLIC WORKS	3,806,916	3,433,915	3,973,319	4,101,724	128,405	3.23%

MUNICIPAL EXPENDITURES

			2024-25 Budget	2024-25 Actual	2025-26 Budget	2026-27 Budget	$ Change	% Change
		HEALTH & WELFARE						
		General Assistance						
1400	51012	Wages - Part Time	50,602	44,947	49,828	51,821	1,993	4.00%
1400	52026	Professional Development	550	45	550	550	-	0.00%
1400	52203	Food	10,500	3,166	10,500	1,890	(8,610)	-82.00%
1400	52205	Utilities and Heating Fuel	1,950	199	1,950	297	(1,653)	-84.77%
1400	52207	Rent	42,000	20,978	42,000	43,500	1,500	3.57%
1400	52209	Unclassified	750	2,132	750	2,850	2,100	280.00%
		SUB-TOTAL	106,352	71,467	105,578	100,908	(4,670)	-4.42%
				Net Revenue				
		Human Service Agencies						
1410	52213	PROP nka Opportunity Alliance	2,500	2,500	2,500	2,500	-	0.00%
1410	52215	AREA AGENCY ON AGING	700	700	700	700	-	0.00%
1410	52217	REGIONAL TRANSPORTATION	1,400	1,400	1,400	1,400	-	0.00%
1410	52223	FAMILY CRISIS CENTER	250	250	250	250	-	0.00%
		SUB-TOTAL	4,850	4,850	4,850	4,850	-	0.00%
		HEALTH AND WELFARE SUMMARY						
		GENERAL ASSISTANCE	106,352	71,467	105,578	100,908	(4,670)	-4.42%
		HUMAN SERVICE AGENCIES	4,850	4,850	4,850	4,850	-	0.00%
		TOTAL HEALTH AND WELFARE	111,202	76,317	110,428	105,758	(4,670)	-4.23%

MUNICIPAL EXPENDITURES

PUBLIC SERVICES

Merrill Memorial Library

			2024-25 Budget	2024-25 Actual	2025-26 Budget	2026-27 Budget	$ Change	% Change
1500	51011	Salaries and Wages	411,156	414,459	490,926	515,349	24,423	4.97%
1500	51012	Part-Time Wages	86,062	75,059	50,161	61,167	11,006	21.94%
1500	51013	Overtime	0	0	0	0	-	0.00%
1500	52026	Professional Development	2,000	2,410	2,000	2,000	-	0.00%
1500	52027	Supplies	11,000	13,601	13,000	14,000	1,000	7.69%
1500	52030	Fuel Oil/Propane	15,250	9,207	10,728	10,817	89	0.83%
1500	52031	Power	11,037	18,171	12,500	14,000	1,500	12.00%
1500	52032	Telephone	2,200	5,244	4,500	4,500	-	0.00%
1500	52033	Water	2,700	2,681	3,500	3,500	-	0.00%
1500	52040	Equipment Repairs and Maintenance	3,000	3,741	3,000	3,000	-	0.00%
1500	52043	Building Repairs and Maintenance	31,000	31,285	33,000	33,000	-	0.00%
1500	52044	Furniture and Equipment	2,000	1,780	2,500	3,000	500	20.00%
1500	52047	Cleaning Services	3,000	757	3,000	3,000	-	0.00%
1500	52225	Adult Books	23,000	17,377	23,000	23,000	-	0.00%
1500	52227	Childrens Books	7,500	6,389	8,000	8,250	250	3.13%
1500	52229	Reference	2,000	654	2,000	2,000	-	0.00%
1500	52231	Periodicals	6,300	5,235	6,300	6,300	-	0.00%
1500	52233	Audio Visual	5,250	5,835	5,250	5,550	300	5.71%
1500	52235	Technology	21,000	22,588	22,000	26,000	4,000	18.18%
1500	53001	Capital Outlay	0	0	0	0	-	
		SUB-TOTAL	648,455	638,682	695,365	738,433	43,068	6.19%

Parks

1530	51011	Salaries and Wages	329,905	325,896	365,762	371,308	5,546	1.52%
1530	51012	Part-Time Wages	72,396	72,369	72,396	82,800	10,404	14.37%
1530	51013	Overtime	20,000	17,321	20,000	25,000	5,000	25.00%
1530	51014	Contract Incentives	1,200	1,527	1,200	1,500	300	25.00%
1530	52021	Gas/Oil	17,000	14,035	17,000	17,000	-	0.00%
1530	52023	Uniforms	3,300	4,140	3,600	6,000	2,400	66.67%
1530	52026	Professional Development	1,000	2,822	1,200	1,200	-	0.00%
1530	52027	Supplies	20,000	23,823	21,000	25,000	4,000	19.05%
1530	52030	Fuel Oil/Propane	5,874	5,140	4,476	5,955	1,478	33.02%
1530	52031	Power	3,770	5,619	4,500	6,300	1,800	40.00%
1530	52032	Telephone	1,500	692	1,500	800	(700)	-46.67%
1530	52033	Water	3,330	4,334	4,000	5,000	1,000	25.00%
1530	52037	Mileage	200	919	200	200	-	0.00%
1530	52040	Equipment Repairs & Maintenance	17,000	22,505	20,000	20,000	-	0.00%
1530	52042	Equipment Rental	19,000	18,166	20,000	20,000	-	0.00%
1530	52048	Contracted Services	82,000	70,082	82,000	80,000	(2,000)	-2.44%
1530	52075	Transfer to Technology Reserve	2,400	2,400	2,400	2,400	-	0.00%

MUNICIPAL EXPENDITURES

			2024-25 Budget	2024-25 Actual	2025-26 Budget	2026-27 Budget	$ Change	% Change
1530	52238	Athletic Field Maintenance	32,000	28,656	35,000	32,000	(3,000)	-8.57%
1530	52239	Horticulture	2,600	356	2,000	2,000	-	0.00%
1530	52240	Conservation Land Maintenance	27,600	25,392	27,600	28,000	400	1.45%
1530	53001	Parks Capital Outlay	24,000	32,816	25,000	25,000	-	0.00%
		SUB-TOTAL	686,075	679,011	730,834	757,462	26,628	3.64%

Cemeteries

1560	52048	Contracted Services	41,700	30,937	23,700	30,000	6,300	26.58%
1560	52060	Miscellaneous	750	527	750	750	-	0.00%
1560	52113	Cousins Island Cemetary Appropriation	3,000	3,000	3,000	3,000	-	0.00%
		SUB-TOTAL	45,450	34,465	27,450	33,750	6,300	22.95%

MUNICIPAL EXPENDITURES

Community Development

			2024-25 Budget	2024-25 Actual	2025-26 Budget	2026-27 Budget	$ Change	% Change
1570	52243	Community Services/Recreation	40,000	40,000	20,000	0	(20,000)	-100.00%
1570	52244	Historical Society	27,000	27,000	27,000	27,000	-	0.00%
1570	52245	Shellfish Conservation	18,100	18,100	18,100	7,000	(11,100)	-61.33%
1570	52247	GPCOG	18,879	18,879	19,351	20,228	877	4.53%
1570	52249	Memorial Day	2,000	1,903	2,000	2,000	-	0.00%
1570	52251	MMA	13,616	15,222	15,831	15,831	-	0.00%
1570	52252	Aging In Place	34,750	40,200	41,000	41,000	-	0.00%
1570	52256	Metro Subsidy	95,766	95,766	118,101	131,547	13,446	11.39%
1570	52258	RRCT subsidy (partnership contribution)	4,500	0	4,500	4,500	-	0.00%
1570	52260	Community Behavioral Health Liason	11,975	11,975	24,299	41,393	17,094	70.35%
1570	52262	Sustainability Coordinator	54,102	43,415	91,986	95,465	3,479	3.78%
		SUB-TOTAL	320,688	312,459	382,167	385,964	3,797	0.99%

Planning, Development and Engineering

1580	51011	Salaries and Wages	348,584	349,902	369,075	388,416	19,341	5.24%
1580	51012	Part-Time Wages	61,107	34,530	61,617	65,791	4,174	6.77%
1580	51013	Overtime	0		0	0	-	0.00%
1580	52024	Dues/Memberships	19,610	20,255	22,710	23,060	350	1.54%
1580	52026	Professional Development	7,650	3,851	7,650	7,650	-	0.00%
1580	52027	Supplies	5,250	2,432	5,250	6,350	1,100	20.95%
1580	52032	Telephone	1,800	800	1,800	1,800	-	0.00%
1580	52037	Auto Allowances/Mileage	10,500	10,500	10,500	10,500	-	0.00%
1580	52075	Technology/Software	0	2,597	0	0	-	0.00%
1580	52075	Transfer to Technology Reserve	2,500	2,500	2,500	2,500	-	0.00%
1580	52253	Zoning Board	450	70	450	450	-	0.00%
1580	52257	Special Projects (includes council directed projects)	33,200	26,686	33,200	33,200	-	0.00%
1580	52259	Planning Board	450	150	450	450	-	0.00%
1580	52261	Publications/Codes	750	434	750	750	-	0.00%
1580	52265	GIS	4,000	1,620	4,000	4,000	-	0.00%
1580	52266	Stormwater Compliance	19,077	17,559	20,076	20,076	-	0.00%
		SUB-TOTAL	514,927	473,885	540,028	564,993	24,965	4.62%

PUBLIC SERVICES SUMMARY						
LIBRARY	648,455	638,682	695,365	738,433	43,068	6.19%
PARKS	686,075	679,011	730,834	757,462	26,628	3.64%
CEMETERIES	45,450	34,465	27,450	33,750	6,300	22.95%
COMMNTY DVLPMNT	320,688	312,459	382,167	385,964	3,797	0.99%
PLNNG/DVLPMNT	514,927	473,885	540,028	564,993	24,965	4.62%
TOTAL PUBLIC SERVICES	2,215,595	2,138,503	2,375,845	2,480,603	104,758	4.41%

MUNICIPAL EXPENDITURES

			2024-25 Budget	2024-25 Actual	2025-26 Budget	2026-27 Budget	$ Change	% Change
		CAPITAL PROGRAMS						
		Debt Service						
1600	52267	Bond and Lease Principal Payments	960,498	960,498	942,193	1,003,527	61,334	6.51%
1600	52269	Bond and Lease Interest	483,971	483,971	610,651	552,200	(58,451)	-9.57%
1600	52271	TAN Interest	13,000	0	13,000	13,000	-	0.00%
1600	52273	Fees	5,500	2,567	5,500	5,500	-	0.00%
			1,462,969	1,447,036	1,571,344	1,574,226	2,883	0.18%
		Capital Reserves						
1800	53101	Fire-Rescue Equipment	Fees		Fees	Fees	-	
1800	53102	Public Works Equipment	280,000	280,000	290,000	300,000	10,000	3.45%
1800	53103	Road Improvements	730,000	730,000	560,000	567,000	7,000	1.25%
1800	53104	Municipal Buildings	35,000	35,000	60,000	25,000	(35,000)	-58.33%
1800	53105	Unemployment	3,000	3,000	3,000	0	(3,000)	-100.00%
1800	53106	Parks and Playgrounds	205,000	205,000	215,000	215,000	-	0.00%
1800	53107	Wastewater	Fees	0	Fees	Fees	-	
1800	53108	Tax Revaluation	30,000	30,000	5,000	25,000	20,000	400.00%
1800	53109	Library Building	25,000	25,000	30,000	30,000	-	0.00%
1800	53110	Cousins Island Dock	6,213	6,213	6,462	6,720	258	3.99%
1800	53111	Historical Buildings	5,000	5,000	5,000	5,000	-	0.00%
1800	53112	MDOT Match funds	100,000	100,000	0	40,000	40,000	#DIV/0!
1800	53113	Property Acquisitions	5,000	5,000	15,000	0	(15,000)	-100.00%
1800	53114	Police Equipment	120,000	120,000	150,000	160,000	10,000	6.67%
1800	53115	Harbor and Waterfront	40,000	40,000	45,000	0	(45,000)	-100.00%
1800	53116	Dredging	0	0	0	0	-	#DIV/0!
1800	53117	Dam Inspections	70,000	70,000	20,000	0	(20,000)	-100.00%
1800	53122	Sidewalk Improvements	30,000	30,000	15,000	0	(15,000)	-100.00%
1800	53121	Affordable housing reserve	5,000	5,000	5,000	0	(5,000)	-100.00%
1800	53127	Streetlight Reserve	5,000	5,000	5,000	5,000	-	0.00%
1800	53128	Climate Action	Sligo Lease	0	Sligo Lease	Sligo Lease	-	#DIV/0!
1800	53124	Solid Waste Reserve	51,000	51,000	70,000	70,000	-	0.00%
1800	53125	Technology Reserve	82,000	82,000	82,000	82,000	-	0.00%
1800	53123	STAY Program	128,000	128,000	238,000	238,000	-	0.00%
1800	53130	Bridges	50,000	50,000	50,000	50,000	-	0.00%
1800	53126	Enviromental Health & Hazards	0	0	0	0	-	
		SUB-TOTAL	2,005,213	2,005,213	1,869,462	1,818,720	(50,742)	-2.71%

MUNICIPAL EXPENDITURES

			2024-25 Budget	2024-25 Actual	2025-26 Budget	2026-27 Budget	$ Change	% Change
		CAPITAL PROGRAMS SUMMARY						
		DEBT SERVICE	1,462,969	1,447,036	1,571,344	1,574,226	2,883	0.18%
		CAPITAL RESERVES	2,005,213	2,005,213	1,869,462	1,818,720	(50,742)	-2.71%
		TOTAL CAPITAL PROGRAMS	3,468,182	3,452,249	3,440,806	3,392,946	(47,859)	-1.39%
		MUNICIPAL TOTAL	17,968,197	17,229,691	18,797,126	19,561,023	763,898	4.06%
1850	54319	Cumberland County tax	1,593,135	1,579,547	1,680,359	1,904,994	224,635	13.37%
		EDUCATION TOTAL	39,278,131	39,091,856	42,248,050	44,111,921	1,863,871	4.41%
		Education Covid19 Special (ELL SUPPLEMENT)	0	0	0	0	-	
		GRAND TOTAL	58,839,463	57,901,093	62,725,535	65,577,938	2,852,404	4.55%
							-	
		REVENUES (NON-TAX)	15,859,005	59,072,299	16,512,319	16,816,177	303,858	1.84%
							-	
		PROPERTY TAXES	42,980,458	43,180,491	46,213,215	48,761,761	2,548,546	5.51%
							-	
		TAX RATE	25.67	25.67	14.55	15.25	0.71	4.85%
		TOTAL GENERAL GOVERNMENT	4,392,862	4,184,751	4,579,426	4,954,551	375,125	8.19%
		TOTAL PUBLIC SAFETY	3,973,439	3,943,955	4,317,302	4,525,441	208,139	4.82%
		TOTAL PUBLIC WORKS	3,806,916	3,433,915	3,973,319	4,101,724	128,405	3.23%
		TOTAL HEALTH AND WELFARE	111,202	76,317	110,428	105,758	(4,670)	-4.23%
		TOTAL PUBLIC SERVICES	2,215,595	2,138,503	2,375,845	2,480,603	104,758	4.41%
		TOTAL CAPITAL PROGRAMS	3,468,182	3,452,249	3,440,806	3,392,946	(47,859)	-1.39%
		COUNTY TOTAL	1,593,135	1,579,547	1,680,359	1,904,994	224,635	13.37%
		EDUCATION (Includes Debt Service)	39,278,131	39,091,856	42,248,050	44,111,921	1,863,871	4.41%
		GRAND TOTAL	58,839,463	57,901,093	62,725,535	65,577,938	2,852,404	4.55%
		Town Only	17,968,197	17,229,691	18,797,126	19,561,023	763,898	4.06%