Municipal Budget

Manager's Budget

For the Fiscal Year

July 1, 2025-June 30, 2026

Submitted

February 6, 2025

Town of Topsham
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TOWN OF TOPSHAM, MAINE

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Town Manager

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Jeff Emerson
Assistant Town Manager

Rose Woodd
Executive Assistant

Fiscal Year 2025 Budget Cycle Schedule

Department numbers are displayed within parenthesis

Thurs. Feb. 6	7 pm	*Manager's budget presented to Select Board*
Mon. Feb. 10	6 pm	*Department Reviews – Select Board/Finance Committee* *Budget Overview* *Administration (1) Municipal Officer (2)* *Central Services (4)* *Finance/Tax (5)* *Assessing (8)* *Town Clerk/Elections (9)* *GA (24)* *Facilities (13)* *Planning & Codes (11)/ Contractual Services (25)*
Tues. Feb. 11	6 pm	*Department Reviews – Select Board/Finance Committee* *Public Works (15)* *Solid Waste (16)* *Police (18)* *Fire/EMA (21)*
Wed. Feb. 12	6 pm	*Department Reviews- Select Board/Finance Committee* *Parks/Recreation – (22)* *Library (23)* *Capital Programs (26)* *Public Utilities (27)/Insurance (28)/Intergov't (30)*/Debt (32)
Mon. Feb 17-21		*School Vacation Week*
Tues. March 11	6 pm	*Select Board/Finance Committee Joint Review Meeting*
Thurs. April 17	6:30pm	*Public Hearing on the Town Meeting Warrant*
Wed. May 28th	7:00pm	*Town Meeting in the Forum at Mt.Ararat High School*

TOWN OF TOPSHAM, MAINE

Office of the Town Manager

Mark M. Waltz
Town Manager

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Jeffrey Emerson
Assistant Town Manager

Rose Woodd
Administrative Assistant

February 5, 2025

To: Topsham Select Board
Topsham Finance Committee

From: Mark M. Waltz, Town Manager

Re: FY26 Proposed Budget

I am pleased to present the proposed town budget for the period of July 1, 2025 through June 30, 2026 for your consideration. I'd like to thank all of the department heads and especially Finance Director Ricker for a great deal of hard work that went into preparing this budget.

The ultimate tax rate is a mixture of things we can control (the Town's budget, how much unallocated surplus is used to offset expenses) and things we cannot (MSAD#75 budget, Sagadahoc County budget, State of Maine revenue sharing and aid to education, changes in the Town's valuation). From the outset we went into the budget with an attitude that we wanted to reduce net Town spending because (1) we want to do our part to try and ease the burden on property taxpayers and (2) we don't expect that the Town will have as much surplus available to apply to next year's budget as was available to apply to the current year's budget. As we present the budget we will provide details on the justifications for funds, but some of important broad themes worth calling to your attention are as follows:

- **Only one "new" position**. We are only putting forward one "new" position – the Community Paramedic position in the fire department. The quotation marks are because technically the position is not new because it was funded with grant money the last two years. The grant money has run out and the position has proved its worth, so we propose adding it to the Town budget as a permanent position. We are also proposing slightly increasing the part-time hours at the transfer station as Saturdays can use more help. Otherwise we are maintaining Town staffing "as is".

- **Contracted Services Have Increased**. One area which we seem to face continual increases at rates either at or exceeding inflation is contracted services. To a large extent we don't have much control over the price, but we are affecting it as we can. We have been taking a hard look at the services and dropping ones that are not absolutely necessary (we dropped some modules from the Town's municipal software which were not viewed as essential) or shopping around for new prices (we'll be switching lawn care vendors, we have both generators now on one maintenance contract, etc.).

- **Needed Increases in Personnel Costs.** A year ago, you may recall former Town Manager Scrapchansky stating that he thought a priority in Fiscal Year 2026 would need to be to address personnel costs because we were falling behind the market in many positions. All three of our union contracts expire on June 30th and are in the process of renegotiation. The existing contracts provided for cost of living adjustments that did not keep up with inflation. In addition, the market is so competitive for some positions – examples are police officers and CDL truck drivers that we cannot even fill all of them currently. Other positions are filled, but we have very experienced incumbents that others would like to steal from us and it is in the Town's interest to keep their wages competitive with the market for that particular position.

- **Reduction in Capital Spending.** In order to reduce projected use of surplus and still reduce the budget, the proposed budget cuts back on capital spending. As you know from prior years, the Town has been having trouble getting all of the paving done that has been budgeted. The backlog is almost caught up and in general our roads are in good shape, so the proposed budget cuts paving back to $500,000. We also propose to take a year off from adding money to the capital replacement balance. It is sufficient that it could pay for just about any emergency at this point. Finally, to have the flexibility to use the money where it is most needed depending on timing, we propose having one combined line of $800,000 to cover for both development and construction of capital projects.

- **What's Not in the Budget.** Increasingly, nonprofits are asking us how to provide them with funds and how they can apply for funding. Ultimately policy is up to you and can be changed if you so desire, but our answer has been that the Town tries to keep taxes as low as possible so that people can donate to the charities of their choice.

We look forward to reviewing the proposed budget with you and welcome your questions and comments.

TOWN OF TOPSHAM
FY 2025 2026 Budget

	FY22	FY23	FY24	FY25	FY26
Assessments					
County	1,882,788	1,998,136	2,072,970	2,348,965	2,466,413
School	11,334,411	11,437,248	12,759,149	13,138,592	13,795,522
Municipal	12,275,942	14,926,734	12,493,763	14,482,685	14,126,012
TIF	1,080,384	1,099,351	1,043,665	1,070,918	1,070,918
Overlay	183,138	158,309	162,935	150,116	150,000
Deductions					
State revenue Sharing	1,292,242	1,704,912	1,896,262	1,682,743	1,682,743
Homestead	688,304	656,563	651,039	608,156	608,156
BETE	62,020	70,884	73,179	71,992	71,992
Other revenue	3,282,134	3,365,306	3,681,157	3,907,411	3,856,029
Surplus	1,389,988	3,388,924	353,080	2,300,000	1,900,000
Net assessment	20,041,975	20,433,189	21,877,765	22,620,974	23,489,945

TOWN of TOPSHAM
FY 2025 2026 Budget
Revenue Summary

	FY2022 ACTUALS	FY2023 ACTUALS	FY2024 ACTUALS	12/31/2024 FY 2025 YTD	FY 2025 Budget	FY 2026 TM	% Change
Finance	2,598,998	3,842,635	3,182,963	1,862,915	2,750,088	2,670,408	-3%
Tax Collector	2,361,589	2,364,729	2,446,193	1,228,274	2,424,144	2,412,100	0%
Town Clerk/Elections	46,163	40,183	41,837	17,679	46,075	41,918	-9%
General Assistance	4,177	3,172	7,771	-	13,650	13,650	0%
Code Enforcement	117,059	112,670	97,136	21,984	95,400	88,900	-7%
Planning Department	41,159	62,194	25,155	11,843	24,985	18,800	-25%
Police Department	73,660	81,375	71,407	2,201	85,060	73,894	-13%
EMS/Fire Department	626,204	582,781	552,954	276,184	475,200	511,000	8%
Public Works Department	600	7,829	4,384	1,677	2,500	3,150	26%
Solid Waste Department	234,596	233,745	262,003	142,043	230,000	255,000	11%
Parks & Recreation	110,953	122,723	134,681	78,733	123,200	130,100	6%
	6,215,157	7,454,036	6,826,486	3,643,531	6,270,302	6,218,920	-1%

TOWN of TOPSHAM
FY 2025 2026 Budget
Expense Summary

	FY2022 ACTUALS	FY2023 ACTUALS	FY2024 ACTUALS	12/31/2024 FY 2025 YTD	FY 2025 Budget	FY 2026 TM	% Change
Administration	357,941	378,677	385,493	197,161	428,898	428,903	0%
Municipal Officers	18,651	18,675	18,010	9,499	20,021	20,301	1%
Finance & Tax Collector	341,970	390,027	375,080	208,434	420,403	444,568	6%
Town Clerk/Elections	211,938	197,122	193,946	110,247	220,934	219,019	-1%
General Assistance	6,294	3,507	9,474	5,221	20,100	20,100	0%
Assessing	127,720	139,784	144,188	77,426	156,354	161,336	3%
Economic Development	98,348	2,060	1,664	25,560	31,500	62,000	97%
Planning & Code Enforcement	341,824	375,570	407,432	203,097	446,803	448,837	0%
Facilities Maintenance	236,037	324,724	311,658	150,917	372,960	368,072	-1%
Insurance	185,093	188,042	202,844	70,881	204,359	483,368	137%
Contractual Services	105,238	103,091	97,744	49,705	154,432	144,900	-6%
Central Services	231,895	256,224	250,021	162,337	340,100	325,265	-4%
Police Department	1,793,336	2,032,672	2,021,566	1,057,496	2,359,276	2,548,423	8%
EMS/Fire Department	1,312,541	1,386,049	1,821,234	991,614	1,927,695	2,127,431	10%
Public Works Department	1,172,343	1,372,707	1,404,682	692,311	1,799,631	1,820,615	1%
Solid Waste Department	419,817	505,032	520,520	263,718	601,930	601,921	0%
Parks & Recreation	466,550	441,680	338,011	182,485	377,733	395,497	5%
Library	751,189	766,201	796,740	407,096	887,954	904,700	2%
Public Utilities	385,590	390,887	402,452	121,571	461,000	485,500	5%
Debt Service	1,165,439	3,362,145	208,695	201,082	204,602	200,256	-2%
Capital Programs	1,097,168	1,888,777	2,084,232	949,154	3,025,000	1,915,000	-37%
	10,826,922	14,523,655	11,995,686	6,137,013	14,461,685	14,126,012	-2%

TOWN of TOPSHAM
FY 2025 2026 Budget
Revenue Detail

ORG	OBJ	ACCOUNT DESCRIPTION	FY2022 ACTUALS	FY2023 ACTUALS	FY2024 ACTUALS	12/31/2024 FY 2025 YTD	FY 2025 Budget	FY 2026 TM	% Change
1103	403001	Highway Grant (URIP)	94,392	93,876	109,452	110,848	110,000	111,000	1%
1103	403005	Snowmobile Reimbursement	1,741	1,814	1,509		1,850	1,700	-8%
1103	403010	ARPA	-	938,746	-				
1103	403011	NSF Fees	182	572	260	156	500	500	0%
1103	403015	Homestead Reimbursement	688,304	656,563	651,039	501,204	608,156	608,156	0%
1103	403016	BETE Reimbursement	62,366	71,088	73,179	71,992	71,992	71,992	0%
1103	403017	Renewable Energy Reimbursement				23,157		23,157	
1103	403020	State Revenue Sharing	1,643,498	1,871,501	1,945,978	980,268	1,682,743	1,682,743	0%
1103	403025	Tree Growth Reimbursement	42,900	44,028	26,064	30,476	26,000	30,476	17%
1103	403030	Veterans Exemption	14,304	12,447	11,784		12,447	11,784	-5%
1103	403033	Dividends	5,059	5,328	13,329		5,400	5,400	0%
1103	403044	TPL Mondays	20,000	10,000	-		-	-	
1103	403045	Miscellaneous Revenues	(7,368)	21,464	11,291	5,179	1,000	8,500	750%
1103	403046	Interest on Investments	33,621	115,208	339,078	139,635	230,000	115,000	-50%
Total		Finance	2,598,998	3,842,635	3,182,963	1,862,915	2,750,088	2,670,408	-3%
1105	405009	IF&W Agent fees	2,820	1,393	2,098	798	3,844	2,100	-45%
1105	405035	Lien Fees	5,535	4,384	4,316	5,656	4,300	6,000	40%
1105	405040	Cable Franchise Fees	137,001	135,724	124,801		136,000	125,000	-8%
1105	405060	Auto Excise	2,139,545	2,163,878	2,251,094	1,174,483	2,200,000	2,200,000	0%
1105	405062	Boat Excise	11,255	10,265	9,978	1,371	11,000	10,000	-9%
1105	405064	Interest on Taxes	39,016	22,583	20,298	24,825	22,000	27,000	23%
1105	405068	Auto Agent	26,417	26,502	33,608	21,142	47,000	42,000	-11%
Total		Tax Collector	2,361,589	2,364,729	2,446,193	1,228,274	2,424,144	2,412,100	0%

TOWN of TOPSHAM
FY 2025 2026 Budget
Revenue Detail

			FY2022	FY2023	FY2024	12/31/2024 FY 2025	FY 2025	FY 2026	%
1106	405001	Dog Ordinance Fines	-	25	50		25		-100%
1106	405002	Dog Agent	2,651	2,549	2,602	983	2,600	2,600	0%
1106	405003	Dog Late Fee	2,338	1,250	1,938	50	1,250	1,000	-20%
1106	405005	Stray Animal	-	-	100	25	-		
1106	405010	Miscellaneous Clerk Fees	345	308	443	163	300	300	0%
1106	405022	Marriage Certificates	1,607	1,270	946	822	1,300	1,300	0%
1106	405023	Birth Certificates	1,625	1,582	1,696	1,026	1,600	1,600	0%
1106	405024	Death Certificates	3,785	4,505	3,987	1,562	4,500	4,000	-11%
1106	405026	Notary Fees	845	800	625	280	800	800	0%
1106	405027	Marriage License	2,052	2,052	1,548	1,475	2,100	2,000	-5%
1106	405030	Advertising	687	374	948	263	1,100	1,000	-9%
1106	405032	Victualer License	2,875	2,885	3,075	110	3,000	3,000	0%
1106	405041	Marijuana License	19,000	16,000	16,500	7,000	19,000	19,000	0%
1106	405049	Miscellaneous Election Fees	8,352	6,582	7,380	3,919	8,500	5,318	-37%
Total		Town Clerk/Elections	46,163	40,183	41,837	17,679	46,075	41,918	-9%
1124	424010	State GA Reimbursement	4,177	3,172	7,771	-	13,650	13,650	0%
Total		General Assistance	4,177	3,172	7,771	-	13,650	13,650	0%

TOWN of TOPSHAM
FY 2025 2026 Budget
Revenue Detail

			FY2022	FY2023	FY2024	12/31/2024 FY 2025	FY 2025	FY 2026	%
1107	407001	Building Permits	76,230	68,877	57,751	8,399	60,000	52,000	87%
1107	407005	Electrical Permits	21,172	20,414	16,201	5,257	15,000	14,500	97%
1107	407010	Plumbing Permits	18,653	22,338	22,780	8,328	20,000	22,000	110%
1107	407040	Misc Code Fees	1,005	1,040	404	-	400	400	100%
Total		Code Enforcement	117,059	112,670	97,136	21,984	95,400	88,900	-7%
1111	411020	Sub Division Fees	7,550	37,150	7,800	2,900	8,000	8,000	0%
1111	411025	Site Review Planning Board	24,961	12,554	5,950	6,259	8,000	8,000	0%
1111	411045	Planning Fees	1,123	695	906	59	985	800	-19%
1111	411060	Passports	7,525	11,795	10,500	2,625	8,000	2,000	-75%
Total		Planning Department	41,159	62,194	25,155	11,843	24,985	18,800	-25%

TOWN of TOPSHAM
FY 2025 2026 Budget
Revenue Detail

			FY2022	FY2023	FY2024	12/31/2024 FY 2025	FY 2025	FY 2026	%
1218	401835	PD Special Detail	12,222	15,132	-	-	15,000	-	
1218	418001	Traffic Violations	-	50	30	10	100	100	0%
1218	418010	SAD #75 Resource Officer	57,444	62,692	66,360	-	66,360	70,194	6%
1218	418020	Misc Police Revenue	3,654	3,251	4,732	2,011	3,300	3,300	0%
1218	418050	Misc Police Fees	340	250	285	180	300	300	0%
Total		Police Department	73,660	81,375	71,407	2,201	85,060	73,894	-13%

TOWN of TOPSHAM
FY 2025 2026 Budget
Revenue Detail

			FY2022	FY2023	FY2024	12/31/2024 FY 2025	FY 2025	FY 2026	%
1221	404100	FEMA/MEMA	6,244	6,825	-		-		
1221	421010	Fire Permits	990	1,330	1,530	615	1,000	1,000	0%
1221	421020	FD Mutual Aid	89,900	66,500	4,000	2,000	12,000	2,000	-83%
1221	421025	Public Education	2,895	2,900	3,926	1,580	3,000	3,000	0%
1221	421035	FD Special Detail	7,207	5,972	-	-	7,200	-	-100%
1221	421050	FD Misc Revenue	7,163	7,389	2,446	3,171	7,000	5,000	-29%
1221	421060	Ambulance Transportation Fees	511,805	491,865	541,052	268,818	445,000	500,000	12%
Total		EMS/Fire Department	626,204	582,781	552,954	276,184	475,200	511,000	8%

TOWN of TOPSHAM
FY 2025 2026 Budget
Revenue Detail

			FY2022	FY2023	FY2024	12/31/2024 FY 2025	FY 2025	FY 2026	%
1315	415005	Road Opening	540	746	1,150	1,420	400	1,000	150%
1315	415010	Driveway Permit	60	40	150	150	100	150	50%
1315	415045	Miscellaneous Revenues	-	7,044	3,084	107	2,000	2,000	0%
Total		Public Works Department	600	7,829	4,384	1,677	2,500	3,150	26%

TOWN of TOPSHAM
FY 2025 2026 Budget
Revenue Detail

			FY2022	FY2023	FY2024	12/31/2024 FY 2025	FY 2025	FY 2026	%
1316	416010	Recycle Revenue	48,208	43,959	47,940	26,557	45,000	45,000	0%
1316	416015	Coupons/Bags	171,525	179,062	203,409	109,103	170,000	200,000	18%
1316	416020	Landfill Use	14,863	10,724	10,655	6,384	15,000	10,000	-33%
Total		Solid Waste Department	234,596	233,745	262,003	142,043	230,000	255,000	11%

TOWN of TOPSHAM
FY 2025 2026 Budget
Revenue Detail

			FY2022	FY2023	FY2024	12/31/2024 FY 2025	FY 2025	FY 2026	%
1422	422001	Baseball & Softball	10,130	10,765	12,293	1,870	8,000	9,500	19%
1422	422002	Basketball	14,804	17,370	20,375	19,060	22,000	22,000	0%
1422	422004	Lacrosse	8,580	7,845	7,815	-	8,500	8,500	0%
1422	422005	Misc Camps	15,823	19,420	24,280	1,105	12,000	16,000	33%
1422	422006	Misc General	20,865	25,815	19,151	14,933	22,000	24,000	9%
1422	422008	Running Program	6,415	1,613	2,290	3,332	8,000	8,200	2%
1422	422010	Ski Program	880	1,425	600	-	900	900	0%
1422	422011	Soccer	33,431	36,330	45,738	37,868	40,000	40,000	0%
1422	422012	Tennis	25	2,140	2,140	565	1,800	1,000	-44%
Total		Parks & Recreation	110,953	122,723	134,681	78,733	123,200	130,100	6%
		General Fund	6,215,157	7,454,036	6,826,486	3,643,531	6,270,302	6,218,920	-1%

TOWN of TOPSHAM
FY 2025 2026 Budget
Expense Detail

ORG	OBJ	ACCOUNT DESCRIPTION	FY2022 ACTUALS	FY2023 ACTUALS	FY2024 ACTUALS	12/31/2024 FY 2025 YTD	FY 2025 Budget	FY 2026 TM	% Change
11101	501005	FT Payroll	261,049	273,014	284,923	137,740	301,997	293,012	-3%
11101	502010	Insurance	45,415	47,022	47,191	32,923	66,655	74,582	12%
11101	502020	Retirement	23,595	31,267	27,533	13,157	29,260	31,866	9%
11101	502030	FICA/Medicare	20,584	21,706	21,738	10,764	23,346	22,887	-2%
11101	502040	Workers Comp	977	1,087	919	474	761	593	-22%
11101	502050	Other Benefits	2,512	866	-	-	3,179	2,263	-29%
11101	504020	Mileage	2,510	2,510	2,164	1,250	2,500	2,500	0%
11101	506010	Telephone	1,300	1,205	1,025	853	1,200	1,200	0%
Total		Administration	357,941	378,677	385,493	197,161	428,898	428,903	0%
11102	501001	Officers Payroll	14,929	14,929	14,856	7,365	15,318	15,777	3%
11102	502010	Insurance				-		79	
11102	502030	Fica/Medicare	1,139	1,161	1,116	587	1,172	1,207	3%
11102	502040	Workers Comp	283	386	338	172	281	238	-15%
11102	503040	Professional Services	2,300	2,200	1,700	1,375	3,250	3,000	-8%
Total		Municipal Officers	18,651	18,675	18,010	9,499	20,021	20,301	1%

TOWN of TOPSHAM
FY 2025 2026 Budget
Expense Detail

ORG	OBJ	ACCOUNT DESCRIPTION	FY2022 ACTUALS	FY2023 ACTUALS	FY2024 ACTUALS	12/31/2024 FY 2025 YTD	FY 2025 Budget	FY 2026 TM	% Change
11105	501005	FT Payroll	214,219	254,872	253,790	132,093	276,606	287,356	4%
11105	501010	Part Time Payroll	24,722	22,244	17,349	12,173	23,765	26,149	10%
11105	502010	Insurance	60,813	66,515	60,843	39,831	71,209	79,399	12%
11105	502020	Retirement	14,732	19,451	16,917	8,560	18,789	21,911	17%
11105	502030	Fica/Medicare	18,479	21,326	20,708	11,122	23,489	23,565	0%
11105	502040	Workers Comp	1,150	963	872	449	757	665	-12%
11105	502050	Other Benefits	3,393	-	801	-	1,088	822	-24%
11105	504080	Lien Costs	4,462	4,656	3,800	4,205	4,700	4,700	0%
Total		Finance & Tax Collector	341,970	390,027	375,080	208,434	420,403	444,568	6%

TOWN of TOPSHAM
FY 2025 2026 Budget
Expense Detail

ORG	OBJ	ACCOUNT DESCRIPTION	FY2022 ACTUALS	FY2023 ACTUALS	FY2024 ACTUALS	12/31/2024 FY 2025 YTD	FY 2025 Budget	FY 2026 TM	% Change
11106	501005	FT Payroll	131,966	112,339	116,591	59,184	123,515	127,283	3%
11106	501010	PT Payroll	4,286	6,447	5,516	8,185	16,376	7,000	-57%
11105	501016	OT	-	245	206	380			
11106	502010	Insurance	32,370	38,650	36,724	22,251	39,114	43,444	11%
11106	502020	Retirement	14,912	12,807	13,274	7,271	14,574	15,401	6%
11106	502030	FICA/MED Tax	11,274	9,926	8,619	5,055	10,702	9,716	-9%
11106	502040	Workers Compensation	867	804	355	196	353	375	6%
11105	502050	Other Benefits	836	-					
11106	503010	Advertising	1,440	1,135	2,050	770	5,400	5,400	0%
11106	503040	Professional Services	7,085	7,642	3,072	2,311	3,400	3,200	-6%
11106	503042	Document management	387	776	409	269	1,000	1,200	20%
11106	503043	Voting Machine Rental	1,000	1,000	1,000	1,000	1,000	1,000	0%
11106	504040	Supplies	558	909	903	565	1,500	1,000	-33%
11106	504070	Printing	4,957	4,444	5,227	2,811	4,000	4,000	0%
Total		Town Clerk/Elections	211,938	197,122	193,946	110,247	220,934	219,019	-1%
11124	503020	Dues/Memberships	40	40	40				
11124	506010	Phone	301	301	408	214	600	600	0%
11124	508401	GA Food	88	241	770	-	2,000	2,000	0%
11124	508402	GA Personal Supplies	45	-	365	245	1,000	1,000	0%
11124	508403	GA Fuel	158	199	-	299	1,000	1,000	0%
11124	508410	GA Rentals	2,194	1,568	6,972	4,392	10,000	10,000	0%
11124	508415	GA Utilities	-	134	455	71	1,000	1,000	0%
11124	508440	GA Other Expenses	3,468	1,025	464		4,500	4,500	0%
Total		General Assistance	6,294	3,507	9,474	5,221	20,100	20,100	0%

TOWN of TOPSHAM
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Expense Detail

ORG	OBJ	ACCOUNT DESCRIPTION	FY2022 ACTUALS	FY2023 ACTUALS	FY2024 ACTUALS	12/31/2024 FY 2025 YTD	FY 2025 Budget	FY 2026 TM	% Change
11108	501005	FT Payroll	82,188	89,158	93,471	47,100	97,998	100,907	3%
11108	501010	Part Time Payroll	-	2,350	1,352	726	4,500	3,500	-22%
11108	502010	Insurance	23,860	24,793	25,960	15,651	27,612	30,603	11%
11108	502020	Retirement	9,239	10,323	10,630	5,777	11,564	12,210	6%
11108	502030	Fica/Medicare	5,881	6,704	6,723	3,593	7,841	7,594	-3%
11108	502040	Workers Comp	2,524	2,325	2,188	1,205	1,889	1,572	-17%
11108	503040	Professional Services	100	200	-	-	500	500	0%
11108	504055	Registry of Deeds	184	139	68	80	400	400	0%
11108	504070	Printing commitment book	45	92	94	94	150	150	0%
11108	504090	Mapping	3,700	3,700	3,700	3,200	3,900	3,900	0%
Total		Assessing	127,720	139,784	144,188	77,426	156,354	161,336	3%

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Expense Detail

ORG	OBJ	ACCOUNT DESCRIPTION	FY2022 ACTUALS	FY2023 ACTUALS	FY2024 ACTUALS	12/31/2024 FY 2025 YTD	FY 2025 Budget	FY 2026 TM	% Change
11112	501005	FT Payroll	68,010	-				-	
11112	502010	Insurance	21,245	-				-	
11112	502030	Fica/Medicare	5,642	-				-	
11112	502040	Workers Comp	337	-				-	
11112	503005	Business Retention	969	350	148		3,000	-	-100%
11112	503020	Dues/Memberships	763	250	636	500	2,000	11,000	450%
11112	503040	Professional Services	835	1,460	880	60	1,500	1,000	-33%
11112	506010	Telephone	547	-		-		-	
11112	508520	TDI				25,000	25,000	50,000	100%
Total		Economic Development	98,348	2,060	1,664	25,560	31,500	62,000	97%

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Expense Detail

ORG	OBJ	ACCOUNT DESCRIPTION	FY2022 ACTUALS	FY2023 ACTUALS	FY2024 ACTUALS	12/31/2024 FY 2025 YTD	FY 2025 Budget	FY 2026 TM	% Change
11111	501005	FT Payroll	234,344	255,012	270,915	130,573	287,565	294,897	3%
11111	501015	Overtime	-	156	1,161				
11111	502010	Insurance	65,412	72,017	83,544	45,293	91,983	87,355	-5%
11111	502020	Retirement	14,292	17,036	21,351	11,402	29,391	30,762	5%
11111	502030	Fica/Medicare	19,675	20,122	19,746	10,415	21,999	21,808	-1%
11111	502040	Workers Comp	3,057	6,184	5,064	2,927	4,515	3,765	-17%
11111	502050	Other Benefits	1,236	-	-			-	
11111	503010	Advertising	1,432	1,974	3,204	637	2,500	3,000	20%
11111	503040	Professional Services	1,600	2,200	1,350	1,000	4,000	3,500	-13%
11111	503045	Planning Board Expenses	10	-	-	-	100	100	0%
11111	504020	Mileage	332	-	-	335	650	650	0%
11111	504035	Equipment	197	-	140	-	2,600	1,900	-27%
11111	504070	Printing	0	-	-	300	300	500	67%
11111	506010	Phone	238	870	958	214	1,200	600	-50%
Total		Planning & Code Enforcement	341,824	375,570	407,432	203,097	446,803	448,837	0%

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ORG	OBJ	ACCOUNT DESCRIPTION	FY2022 ACTUALS	FY2023 ACTUALS	FY2024 ACTUALS	12/31/2024 FY 2025 YTD	FY 2025 Budget	FY 2026 TM	% Change
11113	501005	FT Payroll	28,124	43,505	80,837	43,650	90,795	95,015	5%
11113	501010	PT Payroll	12,003	16,477	2,741	-			
11113	501015	Overtime			401				
11113	502010	Insurance	6,860	9,992	18,357	10,316	20,382	20,921	3%
11113	502020	Retirement	3,164	5,012	9,263	5,351	10,714	11,497	7%
11113	502030	Fica/Medicare	3,488	5,322	7,522	4,138	8,369	8,670	4%
11113	502040	Workers Comp	1,773	2,422	2,305	1,430	2,100	2,153	3%
11113	504041	Cleaning Supplies	4,853	6,390	6,229	1,915	6,500	6,500	0%
11113	504045	Uniforms	307	433	480	375	600	900	50%
11113	506020	Heating	59,651	66,276	45,597	16,028	59,000	46,000	-22%
11113	506030	Sewer	3,542	3,248	3,030	822	3,900	3,200	-18%
11113	506040	Water	6,251	6,652	7,295	2,643	7,400	8,300	12%
11113	506050	Electricity	41,745	51,366	39,257	16,427	42,700	42,000	-2%
11113	508010	Contracted Services	30,431	36,395	41,595	29,290	54,000	57,415	6%
11113	508020	Building Repairs	10,276	31,910	16,023	13,386	25,000	25,000	0%
11113	508035	Electrical Repairs	2,744	2,588	4,703	-	5,000	5,000	0%
11113	508040	HVAC/Furnace Maintenance	19,988	26,666	22,854	2,214	30,000	30,000	0%
11113	508060	Plumbing Repairs	483	8,508	506	2,087	4,000	4,000	0%
11113	508313	Generator Maintenance	355	1,562	2,664	845	2,500	1,500	-40%
Total		Facilities Maintenance	236,037	324,724	311,658	150,917	372,960	368,072	-1%
17728	507020	Ambulance Attendant	1,879	1,859	1,859	940	1,952	2,006	3%
17728	507025	Public Officials	5,938	6,056	6,056	3,018	6,359	6,443	1%
17728	507030	Police Liability	7,828	7,828	7,828	4,418	7,045	9,430	34%
17728	507040	Fleet Insurance	41,967	39,370	44,242	23,831	46,454	50,874	10%
17728	507045	Property Liability Equipment	31,366	36,484	36,237	19,962	38,049	42,615	12%
17728	507050	HRA/FSA Admin costs	3,175	2,993	4,652	1,580	3,500	6,000	71%
17728	507060	HRA Replenish	63,119	60,361	66,000	17,133	66,000	66,000	0%
17728	507075	Payroll Adjustment	29,821	33,090	35,971	-	35,000	300,000	757%
Total		Insurance	185,093	188,042	202,844	70,881	204,359	483,368	137%

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ORG	OBJ	ACCOUNT DESCRIPTION	FY2022 ACTUALS	FY2023 ACTUALS	FY2024 ACTUALS	12/31/2024 FY 2025 YTD	FY 2025 Budget	FY 2026 TM	% Change
11125	503040	Professional Services	48,899	48,202	11,886	-	50,000	50,000	0%
11125	504505	Legal	15,217	13,561	34,928	4,380	50,000	40,000	-20%
11125	504520	Audit	25,000	26,000	32,000	30,250	35,000	35,000	0%
11125	504530	Safety/HR	1,753	838	1,995	544	3,000	3,000	0%
11125	504540	Wellness	477	373	404	-	1,200	1,200	0%
11125	504541	Unemployment	1,156	255	2,000	-	700	700	0%
11125	504580	Humane Society	12,737	13,862	14,531	14,531	14,532	15,000	3%
Total		Contractual Services	105,238	103,091	97,744	49,705	154,432	144,900	-6%
11104	503010	Advertising	4,983	8,194	9,304	4,725	11,600	8,600	-26%
11104	503020	Dues/Memberships	9,793	10,566	10,929	-	11,000	12,200	11%
11104	503030	Professional Development	6,676	7,602	6,937	4,036	15,100	12,000	-21%
11104	503035	Education	3,000	-	-	-	9,000	9,000	0%
11104	503050	Recognition	385	983	1,662	108	1,500	1,500	0%
11104	503051	History Com	-	-	-	100	100	100	0%
11104	503052	Conservation	175	175	175	175	200	200	0%
11104	503055	Memorial Day	721	1,753	2,579	-	3,000	3,000	0%
11104	504030	Equipment/Maintenance	2,125	15,836	3,452	437	5,000	5,000	0%
11104	504040	Office Supplies	12,754	8,762	8,184	6,271	12,000	12,000	0%
11104	504050	Lease/License	163,608	175,918	177,078	130,702	226,000	223,165	-1%
11104	504051	Printer/Copiers	2,116	1,699	1,385	(128)	2,200	2,200	0%
11104	504052	Tax Bill Printing	3,267	3,939	4,562	4,115	4,800	4,800	0%
11104	504061	Postage	8,478	7,028	8,081	6,000	12,000	9,000	-25%
11104	504073	Codification	3,020	2,320	2,928	2,163	12,600	5,000	-60%
11104	506010	Phone/Internet	10,795	11,449	12,763	3,633	14,000	17,500	25%
Total		Central Services	231,895	256,224	250,021	162,337	340,100	325,265	-4%

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ORG	OBJ	ACCOUNT DESCRIPTION	FY2022 ACTUALS	FY2023 ACTUALS	FY2024 ACTUALS	12/31/2024 FY 2025 YTD	FY 2025 Budget	FY 2026 TM	% Change
12218	501001	Administrative Payroll	171,192	175,796	252,346	123,520	262,880	256,317	-2%
12218	501005	FT Payroll	743,969	866,128	874,986	409,514	1,010,163	1,082,662	7%
12218	501010	Part Time Payroll	39,257	42,472	40,508	15,863	44,593	59,242	33%
12218	501015	Overtime	227,978	202,744	145,027	95,758	152,250	176,880	16%
12218	502010	Insurance	202,131	239,258	239,172	142,687	339,639	381,243	12%
12218	502020	Retirement	138,756	160,515	150,399	79,143	172,152	195,671	14%
12218	502030	Fica/Medicare	89,815	103,358	103,717	52,331	116,296	121,148	4%
12218	502040	Workers Comp	45,908	43,078	40,918	31,083	43,142	47,541	10%
12218	502050	Other Benefits	7,500	11,398	8,906	-	13,120	10,160	-23%
12218	503010	Community Engagement	1,000	1,070	3,000	637	2,500	2,500	0%
12218	503020	Dues/Membership	3,320	3,607	4,737	3,346	6,200	6,400	3%
12218	503044	Medical Testing	6,695	4,451	1,120	50	5,500	5,000	-9%
12218	504020	Mileage	1,488	4,178	2,939	3,242	5,000	5,000	0%
12218	504030	Office Equip/Maint	4,640	5,675	6,089	2,845	6,000	6,000	0%
12218	504035	Professional Equipment	14,500	17,911	14,870	7,591	17,000	24,500	44%
12218	504045	Uniforms	23,731	26,932	16,895	12,702	31,000	31,000	0%
12218	504050	Leases/Licenses	-	23,559	20,532	19,582	23,500	23,500	0%
12218	504070	Printing	1,664	2,100	1,953	2,039	7,500	3,000	-60%
12218	506055	Telecommunications	4,118	3,930	3,985	2,243	7,300	6,300	-14%
12218	508310	Vehicle Maintenance	18,427	22,445	20,286	11,801	22,000	23,500	7%
12218	508314	Radio Maint	187	877	5,713	1,107	3,500	1,500	-57%
12218	508330	Vehicle Gas	25,973	44,766	43,815	22,850	43,041	51,359	19%
12218	508630	Training	14,817	17,442	11,606	6,991	13,000	15,000	15%
12218	508632	Firearm Training	6,270	8,983	8,046	10,571	12,000	13,000	8%
Total		Police Department	1,793,336	2,032,672	2,021,566	1,057,496	2,359,276	2,548,423	8%

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ORG	OBJ	ACCOUNT DESCRIPTION	FY2022 ACTUALS	FY2023 ACTUALS	FY2024 ACTUALS	12/31/2024 FY 2025 YTD	FY 2025 Budget	FY 2026 TM	% Change
12221	501001	Admin Payroll	155,716	135,500	125,377	84,205	188,428	194,080	3%
12221	501005	FT Payroll	195,530	195,246	460,906	241,972	513,313	609,784	19%
12221	501010	PT Payroll	338,113	394,478	424,491	230,030	426,058	430,977	1%
12221	501011	Call Payroll	36,234	41,957	28,261	7,672	23,512	27,192	16%
12221	501015	Overtime	111,754	105,539	135,104	32,722	58,086	64,616	11%
12221	502010	Insurance	88,739	95,096	168,942	104,658	194,400	227,906	17%
12221	502020	Retirement	44,861	42,760	80,250	44,864	91,569	105,092	15%
12221	502030	Fica/Medicare	64,128	70,360	90,842	47,097	95,193	102,263	7%
12221	502040	Workers Comp	80,407	82,038	90,065	60,831	98,093	94,844	-3%
12221	502050	Other Benefits	4,285	1,690	1,406	-	7,068	5,923	-16%
12221	503020	Dues/Membership	5,452	4,267	3,788	1,248	3,000	3,000	0%
12221	503040	Professional Services	26,954	36,602	35,045	13,402	31,450	35,000	11%
12221	504030	Office Equip/Maintenanc	1,032	1,273	1,251	467	1,100	1,100	0%
12221	504040	Supplies	559	935	644	466	700	800	14%
12221	504045	Uniforms	6,998	3,841	6,494	4,998	11,000	15,000	36%
12221	504050	Licenses & Leases	-	-		19,282	19,622	23,000	17%
12221	506010	Phone/Internet Service	5,837	5,169	5,697	2,097	5,400	5,600	4%
12221	508310	Vehicle Maintenance	43,410	69,777	58,679	37,087	45,000	60,000	33%
12221	508314	Radio Maintenance	9,986	1,790	7,041	130	5,500	5,500	0%
12221	508325	Minor Equip/Tools	1,886	7,438	4,716	3,002	6,000	6,000	0%
12221	508330	Gasoline	13,131	21,169	16,443	8,631	17,328	17,188	-1%
12221	508335	Diesel	8,483	9,289	7,305	5,002	6,625	8,816	33%
12221	508630	Training	10,268	7,067	10,144	3,488	12,000	14,000	17%
12221	508631	CPR/First Aid	1,389	1,088	1,315	509	1,500	1,500	0%
12221	508644	Ambulance Resupply	26,598	19,587	19,189	9,196	20,000	20,000	0%
12221	508646	OSHA Safety Requirement	4,667	4,205	2,088	4,000	4,500	4,000	-11%
12221	508650	Air Pack Maintenance	4,700	4,447	7,607	287	3,000	5,000	67%
12221	508651	Physicals	4,848	6,039	7,014	3,855	5,000	6,000	20%
12221	508652	Fire Prevention	1,043	1,548	1,507	1,269	2,500	2,500	0%
12221	508654	Food	613	717	684	154	750	750	0%
12221	509096	Turnout Gear	9,319	13,132	16,819	18,019	25,000	25,000	0%
12221	509098	EMS Equipment	5,600	2,004	2,121	976	5,000	5,000	0%
Total		EMS/Fire Department	1,312,541	1,386,049	1,821,234	991,614	1,927,695	2,127,431	10%

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ORG	OBJ	ACCOUNT DESCRIPTION	FY2022 ACTUALS	FY2023 ACTUALS	FY2024 ACTUALS	12/31/2024 FY 2025 YTD	FY 2025 Budget	FY 2026 TM	% Change
13315	501005	FT Payroll	511,636	574,911	660,284	334,571	813,398	832,644	2%
13315	501010	Part Time Payroll	2,140	10,659	7,846	1,287	14,000	14,000	0%
13315	501015	Overtime	34,326	57,585	29,623	7,447	75,327	65,110	-14%
13315	502010	Insurance	134,851	141,596	161,235	91,926	208,033	236,359	14%
13315	502020	Retirement	51,859	54,839	53,889	30,732	84,063	85,659	2%
13315	502030	Fica/Medicare	42,393	51,691	54,074	28,421	72,060	71,390	-1%
13315	502040	Workers Comp	35,822	37,256	34,239	21,173	37,098	31,400	-15%
13315	502050	Other Benefits	2,800	3,252	2,251	196	3,536	2,986	-16%
13315	503020	Dues/Memberships	3,125	943	698	125	1,000	1,000	0%
13315	503030	Professional Development	245	919	365	375	1,300	1,300	0%
13315	503040	Professional Services	110	5,350	-	-	4,500	4,500	0%
13315	504040	Supplies	12,833	13,744	14,076	9,048	15,000	15,000	0%
13315	504045	Uniforms	3,526	3,269	2,136	1,093	4,900	4,900	0%
13315	504050	Leases/Licenses	343	-	3,333	-	3,000	3,000	0%
13315	504060	Street Signs	3,371	12,007	4,026	4,856	5,000	5,000	0%
13315	504530	Safety Equipment	3,418	2,611	5,203	1,755	3,500	3,500	0%
13315	506010	Telephone/Internet	2,483	2,700	2,711	1,277	3,600	4,000	11%
13315	508010	Contractual	8,742	5,433	3,981	1,362	9,000	5,000	-44%
13315	508020	Building Repairs	1,611	2,981	5,379	1,718	3,000	3,000	0%
13315	508210	Patch Material	2,907	4,648	3,845	-	4,000	4,000	0%
13315	508215	Paving	8,187	16,092	9,638	7,591	14,000	14,000	0%
13315	508220	Road Striping	37,356	45,869	54,069	3,054	51,500	55,000	7%
13315	508230	Sand & Gravel	5,551	7,493	13,644	4,574	12,500	12,500	0%
13315	508240	Storm Drain Maintenance	37,689	25,394	38,158	23,752	44,000	44,000	0%
13315	508245	Winter Salt	80,777	88,287	68,322	19,962	95,000	95,000	0%
13315	508246	Winter Sand	15,524	15,098	14,056	14,028	21,500	16,000	-26%
13315	508250	Landscaping	2,198	6,557	2,559	954	3,500	3,500	0%
13315	508251	Tree Removal	1,400	6,850	4,500	2,300	5,000	5,000	0%
13315	508310	Vehicle Maintenance	81,010	101,522	86,579	50,715	120,000	120,000	0%
13315	508314	Radio Maintenance	-	1,179	1,560	-	1,000	1,000	0%
13315	508315	Major Equipment	8,495	7,224	10,798	5,778	10,000	10,000	0%
13315	508325	Minor Equip/Tools	427	747	365	299	500	500	0%
13315	508330	Gasoline	9,540	16,699	21,482	10,035	15,367	15,367	0%
13315	508335	Diesel	25,650	47,302	29,757	11,908	40,449	35,000	-13%
Total		Public Works Department	1,172,343	1,372,707	1,404,682	692,311	1,799,631	1,820,615	1%

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Expense Detail

ORG	OBJ	ACCOUNT DESCRIPTION	FY2022 ACTUALS	FY2023 ACTUALS	FY2024 ACTUALS	12/31/2024 FY 2025 YTD	FY 2025 Budget	FY 2026 TM	% Change
13316	501005	FT Payroll	147,977	154,412	163,201	78,095	169,788	174,927	3%
13316	501010	PT Payroll	6,948	8,694	9,015	9,228	7,860	15,717	100%
13316	501015	Overtime	670	1,025	480	184	0	1,075	
13316	502010	Insurance	55,546	57,886	60,003	35,458	63,463	69,520	10%
13316	502020	Retirement	12,288	13,129	13,606	7,345	14,679	15,640	7%
13316	502030	Fica/Medicare	11,543	12,281	12,396	6,737	14,302	14,600	2%
13316	502040	Workers Comp	7,869	6,417	6,863	4,563	5,745	6,293	10%
13316	502050	Other Benefits	791	-			-	-	
13316	503020	Dues/Memberships	-	-		517	450	550	22%
13316	503030	Professional Development	-	-			1,000	1,000	0%
13316	504040	Supplies	3,775	1,892	4,475	2,316	4,000	4,000	0%
13316	504045	Uniforms	954	1,199	1,062	598	1,000	1,000	0%
13316	504050	Lease/License	990	1,268	3,677	4,545	4,000	8,500	113%
13316	504530	Safety Equipment	140	128	228	190	1,000	1,000	0%
13316	506010	Phone	1,061	1,061	1,061	530	1,000	1,100	10%
13316	506020	Heating Fuel	4,168	4,942	4,566	2,212	5,000	5,000	0%
13316	508010	Contracts	71,503	124,340	144,480	61,617	185,000	180,000	-3%
13316	508310	Vehicle Maintenance	2,472	3,563	5,140	121	4,500	5,000	11%
13316	508312	Equipment Maintenance	9,143	12,807	11,186	8,110	15,000	15,000	0%
13316	508330	Gasoline	1,442	2,502	2,143	669	2,551	2,000	-22%
13316	508335	Diesel	2,422	3,103	3,061	1,540	2,092	2,500	20%
13316	508605	Landfill Closure	8,790	9,184	9,379	6,560	16,000	16,000	0%
13316	508618	Trash Bags	23,856	30,767	18,260	10,757	25,000	25,000	0%
13316	508623	Hazardous Waste	8,791	8,880	5,600	4,362	9,500	9,500	0%
13316	508625	Transfer Hauling Costs	28,277	31,680	37,838	17,464	40,000	22,000	-45%
13316	508627	Grinding & Disposal	8,399	13,872	2,800	-	9,000	5,000	-44%
Total		Solid Waste Department	419,817	505,032	520,520	263,718	601,930	601,921	0%

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Expense Detail

ORG	OBJ	ACCOUNT DESCRIPTION	FY2022 ACTUALS	FY2023 ACTUALS	FY2024 ACTUALS	12/31/2024 FY 2025 YTD	FY 2025 Budget	FY 2026 TM	% Change
14422	501005	FT Payroll	212,177	202,027	136,088	67,415	141,832	146,134	3%
14422	501010	PT Payroll	13,302	12,074	27,238	19,372	25,527	26,282	3%
14422	502010	Insurance	80,151	68,993	49,882	29,992	53,516	58,658	10%
14422	502020	Retirement	10,609	8,665	6,587	3,418	9,440	7,307	-23%
14422	502030	Fica/Medicare	18,082	17,918	12,850	6,747	12,803	13,020	2%
14422	502040	Workers Compensation	10,006	9,568	7,430	3,497	4,045	3,496	-14%
14422	502050	Other Benefits	3,430	-	-				
14422	503010	Advertising	-	-		27	150	250	67%
14422	503040	Professional Services	1,280	1,645	1,590	465	1,500	1,500	0%
14422	504020	Mileage	114	-	109	102	250	250	0%
14422	504025	Transportation	-	-	-		700	700	0%
14422	504040	Supplies	1,005	1,179	182	87	1,700	1,800	6%
14422	504045	Uniforms	217	-	347	436	750	750	0%
14422	504070	Printing	161	313	637	499	300	500	67%
14422	504530	Safety Equipment	121	459	249	158	600	600	0%
14422	506010	Phone/Internet Service	762	1,061	469	214	1,070	1,100	3%
14422	506020	Heating Fuel	1,957	2,205	2,105	439	2,500	2,500	0%
14422	508010	Contracts	1,318	4,698	-	310	1,300	1,300	0%
14422	508101	Baseball	6,571	7,886	9,083	-	8,000	9,000	13%
14422	508102	Basketball	17,471	20,757	11,864	3,803	22,000	22,000	0%
14422	508104	Lacrosse	8,178	7,687	6,585	-	8,500	8,500	0%
14422	508105	Camps	9,757	8,336	5,185	2,430	12,000	16,000	33%
14422	508106	General	21,470	26,858	33,086	18,905	24,000	24,000	0%
14422	508108	Running Programs	6,682	4,227	2,412	1,589	8,200	8,200	0%
14422	508111	Soccer	20,452	17,499	16,276	16,924	24,000	28,000	17%
14422	508112	Tennis	-	-	-	-	800	400	-50%
14422	508310	Vehicle Maintenance	4,891	3,936		-		-	
14422	508326	Equipment & Maintenance	6,260	3,769	3,678	3,706	6,000	7,000	17%
14422	508330	Gas	3,850	5,191		-			
14422	508656	Court/Fence Repair	989	358	512	-	2,000	2,000	0%
14422	508658	Halloween Activities	455	522	811	661	750	750	0%
14422	508659	Studio Maintenance	3,090	810					
14422	508660	Loam/Lime	169	-	-	(80)	1,000	1,000	0%
14422	508662	Special Programs/Awards	1,571	3,042	2,756	1,370	2,500	2,500	0%
Total		Parks & Recreation	466,550	441,680	338,011	182,485	377,733	395,497	5%

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Expense Detail

ORG	OBJ	ACCOUNT DESCRIPTION	FY2022 ACTUALS	FY2023 ACTUALS	FY2024 ACTUALS	12/31/2024 FY 2025 YTD	FY 2025 Budget	FY 2026 TM	% Change
14423	501005	TPL FT Payroll	385,330	411,565	429,565	203,646	449,803	484,997	8%
14423	501010	TPL PT Payroll	158,564	135,671	143,881	72,956	169,437	162,972	-4%
14423	502010	TPL Insurance	67,500	74,489	77,939	54,095	110,486	85,820	-22%
14423	502020	TPL Retirement	19,926	20,898	21,391	10,445	26,988	29,100	8%
14423	502030	TPL Fica/Medi	43,135	44,166	44,411	22,385	47,856	49,683	4%
14423	502040	TPL Workers Compensation	2,746	2,125	2,063	1,237	2,500	2,500	0%
14423	502050	TPL Other EE Benefits	2,931	1,226	2,127	-	4,000	1,731	-57%
14423	502070	TPL Unemployment						4,100	N/A
14423	503010	TPL Advertising	6,000	5,000	6,000	6,000	6,000	7,000	17%
14423	503020	TPL Dues/Memberships	625	625	858	190	700	700	0%
14423	504001	TPL Audio/Video	6,997	7,208	7,550	3,347	4,500	4,815	7%
14423	504002	TPL Books	8,992	9,269	9,731	11,953	10,220	10,935	7%
14423	504003	TPL Electronic Materials	5,984	6,556	6,814	7,776	10,500	11,235	7%
14423	504004	TPL Periodicals/Newspapers	702	595	373	401	700	749	7%
14423	504040	TPL Office Supplies	4,443	4,501	4,704	1,908	4,797	5,133	7%
14423	504061	TPL Postage	266	348	311	190	360	385	7%
14423	504085	TPL Technology	2,980	3,144	3,792	2,073	3,407	3,645	7%
14423	506010	TPL Phone/Internet	3,511	1,720	1,933	1,536	3,100	3,100	0%
14423	506020	TPL Heating Fuel	12,090	14,235	10,030	1,854	13,000	10,500	-19%
14423	506030	TPL Sewer	532	511	568	187	600	600	0%
14423	506040	TPL Water	1,925	1,692	2,047	562	2,000	2,500	25%
14423	506050	TPL Electricity	13,211	15,220	11,353	2,572	13,000	12,500	-4%
14423	507050	TPL HRA/FSA Admin cost	793	2,458	6,560	338	2,500	2,500	0%
14423	508010	TPL Payroll Service						5,500	N/A
14423	508020	TPL Building Repairs	2,006	2,980	2,740	1,447	1,500	2,000	33%
Total		Library	751,189	766,201	796,740	407,096	887,954	904,700	2%

TOPSHAM PUBLIC LIBRARY		Budget FY 26 PROPOSED			
ALL SOURCES INCOME					
INCOME		*Town - 26*	*TPL 26*	*Friends - 26*	ALL SOURCES
4007	Town Appropriation	$ 904,700	$ -	$ -	$ 904,700
4122	Friends of TPL			15,472	15,472
4000-4006	Fees (fines, nonres, replace, etc.)		8,500		8,500
4010A	Individual Unrestricted		62,360		62,360
4010BSP	Business Sponsor		15,000		15,000
4010E	Endowment MCF		42,200		42,200
4010M	Memorial Contributions		2,878		2,878
4010R	Designated Restricted		1,500		1,500
Total 4010	Indiv/business contribution		*132,438*		*132,438*
4520	Grants		8,000		8,000
TOTAL	TOTAL TPL		140,438		140,438
Total 4000	Contributed support		140,438		140,438
5000	Transfer from Endowment		20,000		20,000
5490	Miscellaneous revenue		10,000		10,000
Total	Total Income	$ 904,700	$ 170,438	$ 15,472	$ 1,090,610
EXPENSES					ALL Sources
	Payroll				
501005	10-05 Full Time Payroll	$ 484,997	$ -	$ -	$ 484,997
501010	10-10 Part Time Payroll	162,972			162,972
	Employee Benefits				
502010	20-10 Insurance Benefits (Includes PFML)	85,820			85,820
502020	20-20 Retirement	29,100			29,100
502030	20-30 FICA/MEDI Tax	49,683			49,683
502040	20-40 Workers Compensation	2,500			2,500
502050	20-50 Sick buy-back	1,731			1,731
502070	20-70 Unemployment	4,100			4,100
	Outside Services				
503010	30-10 Advertising	7,000	8,700		15,700
	30-20 Dues/Memberships/Publications	700	765		1,465
	Professional Development		2,000		2,000
	Materials				
504001	35-01 Audio/Video	4,815	21,753		26,568
504002	35-02 Books	10,935	30,750		41,685
504003	35-03 Electronic Materials	11,235	18,555		29,790
504004	35-04 Periodicals/Newspapers	749	825	740	2,314
	Programs				
	35-37 Programs		200		
	35-38 Adult program			3,000	3,000
	35-39 Teen program		790	3,032	3,822
	35-40 Children's program			5,000	5,000
	35-41 Music in March			1,200	1,200
	35-42 Joy Events			1,500	1,500
	35-43 Museum Passes			1,000	1,000
	Supplies				
	40-06 MINERVA Consortium van delivery		15,000		15,000
	40-20 Mileage		400		400
504040	40-40 Office Supplies	5,133	6,300		11,433
504061	40-60 Postage	385	1,600		1,985
504085	40-85 Technology	3,645	11,000		14,645
	Contractual				
	45-20 Audit		9,800		9,800
	45-21 Accounting fees		5,500		5,500
	45-23 Legal		500		500
	45-24 Prof. Fees -other		5,000		5,000
	45-55 Maintenance (copier, etc.)		8,000		8,000
	Other Expenses				
	50-02 Gallery		1,000		1,000
	50-03 Volunteer		550		550
	50-04 Memorial/Gifts		500		500
	50-05 Misc.		250		250
	50-01 Equipment rental		500		500
	50-08 Development		5,200		5,200
	Utilities				
506010	60-10 Phone/Internet service	3,100			3,100
506020	60-20 Heating Fuel	10,500			10,500
506030	60-30 Sewer	600			600
506040	60-40 Water	2,500			2,500
506050	60-50 Electricity	12,500			12,500
	Insurances				
	70-45 Package Property/Liability		5,000		5,000
507050	70-50 ER HRA/FSA Admin Costs	2,500			2,500
	70-55 Directors and Officers		1,500		1,500
	Building Repairs & Supplies				
508010	80-10 Payroll Service	5,500			5,500
508020	80-20 Building Repairs	2,000	3,500		5,500
	80-25 Grounds Maintenance		4,000		4,000
	Other Business Expenses				
	90-02 Credit Card fees		1,000		1,000
	TOTAL EXPENSE	**$ 904,700**	**$ 170,438**	**$ 15,472**	**$ 1,090,610**
	TOTAL INCOME MINUS EXPENSE	**$ -**	**$ -**	**$ -**	**$ -**

TOWN of TOPSHAM
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ORG	OBJ	ACCOUNT DESCRIPTION	FY2022 ACTUALS	FY2023 ACTUALS	FY2024 ACTUALS	12/31/2024 FY 2025 YTD	FY 2025 Budget	FY 2026 TM	% Change
16627	506505	Street Lights	74,686	54,608	20,197	9,753	20,000	17,500	-13%
16627	506510	Traffic Signal R & M	26,657	24,952	16,215	15,166	28,000	28,000	0%
16627	506511	Street Light Repair						20,000	
16627	506515	Hydrant Rental	284,247	311,327	366,040	96,652	413,000	420,000	2%
Total		Public Utilities	385,590	390,887	402,452	121,571	461,000	485,500	5%
18832	507515	Debt Service Monument Place	163,733	569,359			-	-	
18832	507520	Debt Service Municipal Complex	698,018	2,503,766			-	-	
18832	507525	Debt Service Sidewalks	28,500	76,500			-	-	
18832	507535	Debt Service FD Ladder Truck	59,100	-			-	-	
18832	507540	Debt Service 2015 Equipment	82,978	81,289	79,489	76,555	77,577	75,571	-3%
18832	507541	Debt Service 2016 Equipment	133,111	131,231	129,206	124,527	127,025	124,684	-2%
Total		Debt Service	1,165,439	3,362,145	208,695	201,082	204,602	200,256	-2%

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ORG	OBJ	ACCOUNT DESCRIPTION	FY2022 ACTUALS	FY2023 ACTUALS	FY2024 ACTUALS	12/31/2024 FY 2025 YTD	FY 2025 Budget	FY 2026 TM	% Change
19960	505003	Replacement CIP	3,599	182,576	212,620	20,633	350,000	-	-100%
19960	505004	Office Equipment Cap Prog	32,558	25,189	41,679	3,070	30,000	30,000	0%
19960	505009	Elm Street Culvert	-	144,062					
19960	505015	PW Paving	344,897	741,352	846,394	365,538	650,000	500,000	-23%
19960	505021	Development Projects	-	-	105,848	56,111		-	
19960	505050	Construction Projects				17,330	950,000	800,000	-16%
19960	505026	Vehicle/Equip Public Works	163,415	321,044	409,377	284,005	350,000	38,000	-89%
19960	505027	Vehicle/Equip Fire/EMS	378,324	99,785	100,398	68,620	465,000	371,000	-20%
19960	505028	Vehicle/Equip Police	95,460	99,823	115,207	108,528	130,000	65,000	-50%
19960	505029	Camera/Security Town Hall	-	17,388	7,612			-	
19960	505030	Loader Solid Waste	-	188,945	-			-	
19960	505056	Rec Truck	48,075	-				-	
19960	505052	Rec Field Bleachers						11,000	
19960	505060	Assessing Revaluation	15,000	15,000	15,000	25,000	25,000	25,000	0%
19960	505061	Land	-		157,000	-			
19960	505087	Capital Maintenance	15,840	13,613	73,098	319	75,000	75,000	0%
19960	505096	Main Steet Lights	-	40,000	-	-		-	
Total		Capital Programs	1,097,168	1,888,777	2,084,232	949,154	3,025,000	1,915,000	-37%
Total		General Fund	10,826,922	14,523,655	11,995,686	6,137,013	14,461,685	14,126,012	-2%