

Town of Topsham Proposed Municipal Budget 2026-2027 (FY27)

1

Municipal Budget Overview

- **WIFI: TopsGuest Password: 2077255821**
- **Introductions**
- **Schedule**
- **Process**
- **FY27 Initiatives and Focus Areas**
 - Trying Keep Tax Increase as Low as Possible
 - Managing replacement of retiring department heads
 - Infrastructure / Equipment
 - Maintaining what we have
 - Planning for Future

2

Department Head Replacement

<p>Recent</p> <ul style="list-style-type: none"> Town Manager (2024) Assistant Town Manager (2024) Finance Director (2020) Police Chief (2020) Town Clerk (2025) 	<p>Upcoming – 2026-27</p> <ul style="list-style-type: none"> Fire Chief Public Works Director Solid Waste Director (TBD) Parks & Recreation (TBD)
--	--

3

Revenues: Back to Normal (Unfortunately)

Over Past ~7 Years Revenues increased by:

- State going back to 5% revenue sharing
- State increasing to funding 55% of essential education expenses
- COVID Money
- “Wringing” unspent money out of budget.

Those days are done! No more “free” money.

4

Budget Priorities

Budget Priorities

- Legally required (CEA, Debt service, contracts)
- Public Safety
- Public Works
- Vehicles/Equipment/Infrastructure
- General Government

All of the above accomplished while practicing responsible financial management

5

Municipal Budget Overview

FY 27 Goals

- Maintain and reinvest in infrastructure/assets
- Complete Plan for Tedford Road Rebuild/Sidewalk project and save for construction
- Plan for Future (Transfer station, trail opportunities)
- Support community goals (Comprehensive Plan)
 - ReCode
 - Workforce housing
 - Increased bike and pedestrian opportunities
 - Community Center analysis process
- Position Town to take advantage of opportunities
 - Extension of recreational/transportation trails
 - Hazard mitigation (Pleasant Point Road)
 - Extended producer responsibility

6

Municipal Budget Overview

Budget Highlights

Wages and Benefits

- Department wages are budgeted for a 4% COLA. Second year of union contracts.
- Longevity/Step increases
- Health Insurance – 9% increase for first 6 months of FY27. Expect 5% increase last 6 months.
 - Adjustments in Health Benefits may vary due to vacancy funding and changes to plan enrollments
- Dental Insurance – 5% increase for the first 6 months of FY27. Expect 5% increase last 6 months.
- Property & Casualty Insurance negotiated 10% decrease in budgeted premiums for the FY26. Budgeting 5% increase for this year.
- MPERS – No increase either group
- Worker’s Comp – negotiated 17% reduction.
- PFML alternative coverage starts July 1, 2026 1.05%.

7

Municipal Budget Overview

Revenues:

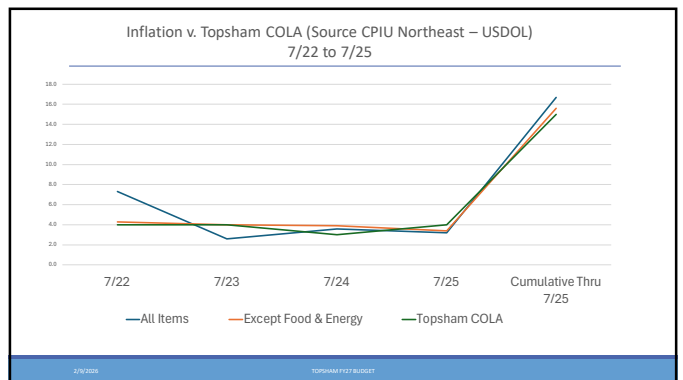
- Overall expected to increase (8%)
- Building has slowed so we have reduced estimates for codes revenue
- On the positive side, expect slight increases in revenues of:
 - EMS billing (Federal rates increasing)
 - Solid Waste
 - Increase in some fees as costs increases
 - Recently received first check from EcoMaine for Recyclables
 - EPR is expected to provide revenue in 2027

8

CPIU-Northeast Urban (Year ending...)

	7/22	7/23	7/24	7/25	7/26	Cumulative Thru 7/1/25
All Items	7.3	2.6	3.6	3.2	TBD	16.7
Except Food & Energy	4.3	4	3.9	3.4	TBD	15.6
Topsham COLA	4	4	3	4	4	15

9

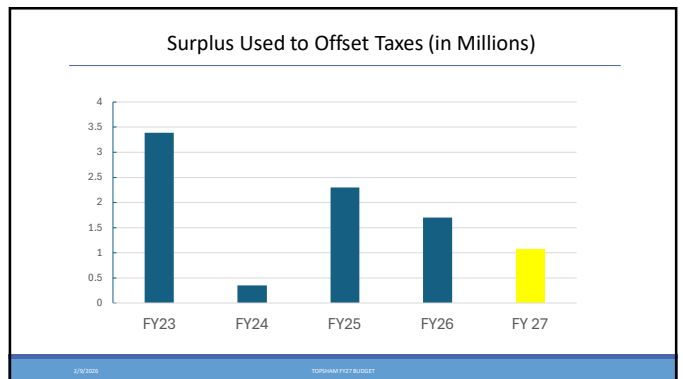


10

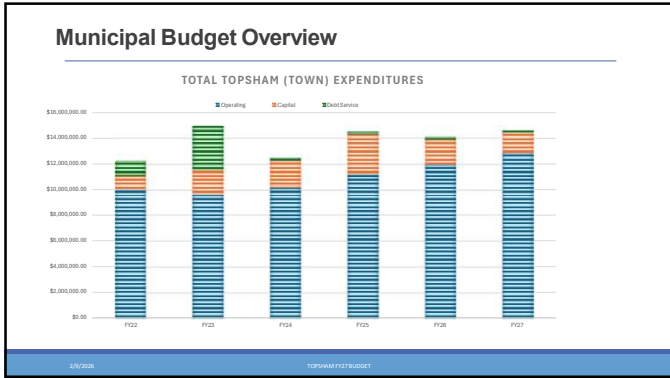
Municipal Budget Overview

- Final Tax Rate is a mix of *Things We Can Control*:
 - Expenditures
 - The combined operating and capital expenditures of this budget are 2% less than last year’s budget
 - Revenues (fees to dispose of trash, get a building permit, etc.)
 - We plan to review our fees over the next few months
- And *Things We Cannot Control*:
 - MSAD#75 Budget (and the impact of state aid to education on it)
 - Sagadahoc County Budget
 - Municipal Revenue Sharing
 - Valuation of Town
- And one thing that is a little of both:
 - Amount of unallocated surplus applied to the budget

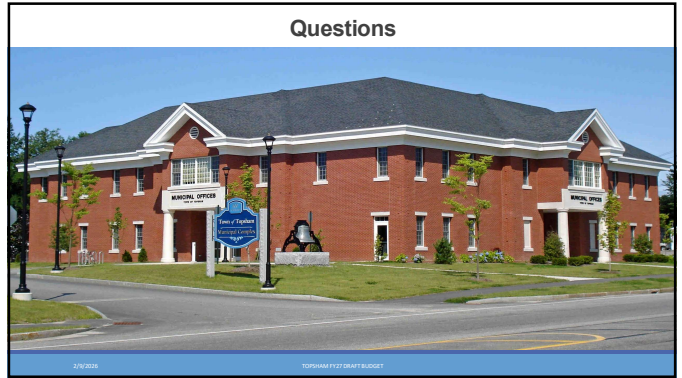
11



12



13



14

Administration/Municipal Officers – Page 17

Administration:

- Town Manager – Mark Waltz
- Assistant Town Manager – Jeff Emerson
- Executive Assistant – Rose Woodd

Municipal Officers:

- 5 Elected Officials
- 1 Professional Services (Select Board minutes)

2/9/2025 TOPSHAM FY27 DRAFT BUDGET

15

Economic & Community Development – Page 21

Economic Development Director – Intend to leave vacant for FY27

- TM and ATM will continue to cover duties

Committees and Boards

Town of Topsham:

- Topsham Development, Inc: Lead staff support, non-voting
- \$25,000 proposed to replace some of the funds used for water/sewer study

Regional:

- Midcoast Council of Governments: Board of Directors
- Chamber of Commerce (TDI Member Courtney Oland is Town Representative)
- Liaison to Maine DECD, Regional Economic Development, Media, Tourism agencies

2/9/2025 TOPSHAM FY27 DRAFT BUDGET

16

Economic & Community Development

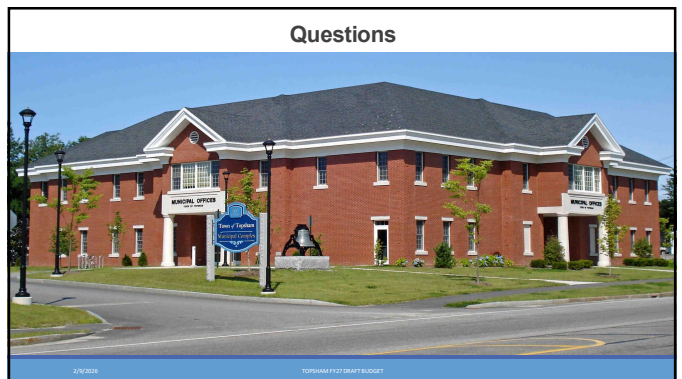
A La Carte Item

Contract with Midcoast Council of Governments for Support Activities

- \$20,000 (Would be eligible expense under some of our TIF's)
- Request to better defined after TDI Strategic Planning Retreat on 2/17

2/9/2025 TOPSHAM FY27 DRAFT BUDGET

17



18

Contractual Services - Page 24

Expenditure Highlights:

- Reduced professional services 80%:
 - Had been built up in prior years to pay for ReCode Consultants
 - There is expected to be a healthy balance in the account at the end of the year
 - Previously funded with TIF money so need to have economic development argument for expense.
- Reduced legal by \$5,000.00
 - Had been increased in past due threatened litigation over zoning change
 - Have been successful getting reimbursement for Town's legal expenses on TIF's

2/9/2026

TOPSHAM F2027 BUDGET

19

Central Services - Page 24

Expenditure Highlights:

- Advertising: Ads (Cryer/Times Record), Public/Legal notices, Job ads.
- Dues/Memberships/Pubs: Maine Municipal Association Dues
- Professional Development: New personnel, succession planning, proficiency
- Education Reimbursement
- Leases and Licenses: increasing due to inflation, operating costs, and expiring agreements.
 - ION Networking (Network, Software, Maint.), Gov Office (Website), Budget Document Technology (Copiers/Print/Service), Webinar & Zoom Accts, MUNIS, Vision, Marshall Swift (commercial and agricultural software, Emergency and inspection/maintenance reporting, MyRec, Access Security, HVAC (Trane), GIS

2/9/2026

TOPSHAM F2027 BUDGET

20

Central Services - Page 24

Expenditure Highlights:

- Postage due to USPS increases and expected increase in absentee ballot mailings for Nov. election
- Codification increased due to extra cost once ReCode passes.
- Phone/Internet increased based on recent history
 - Hope to be able to spend less as issues with conversion are ironed out.

2/9/2026

TOPSHAM F2027 BUDGET

21

Questions



2/9/2026

TOPSHAM F2027 BUDGET

22

Finance/Tax Collector – Page 18

Finance:

- Finance Director
- Tax Office Manager
- Deputy Finance Director
- Full-Time Asst. Tax Collector/Asst. Clerk
- Part-Time Asst. Tax Collector/Asst. Clerk

Highlights:

- FY25 Audit
 - Revenue exceeded expense by \$294,958.
 - Unassigned General Fund Balance reduced by \$503,024
 - \$1.7 million used to reduce FY26 tax commitment.

2/9/2026

TOPSHAM F2027 BUDGET

21

23

Finance/Tax Collector (Cont'd)

Revenues:

	Total	Excise
• 2021:	\$5,937,245	\$2,260,744
• 2022:	\$6,215,157	\$2,139,545
• 2023:	\$7,454,035	\$2,163,878
• 2024:	\$5,629,131	\$2,251,094
• 2025	\$5,804,579	\$2,447,056

- Property tax collections have continued to trend positively.
- Miscellaneous revenues, many of which are population driven have also remained consistent.
- 2026 Excise tax collections on track to exceed budget slightly

2/9/2026

TOPSHAM F2027 BUDGET

21

24

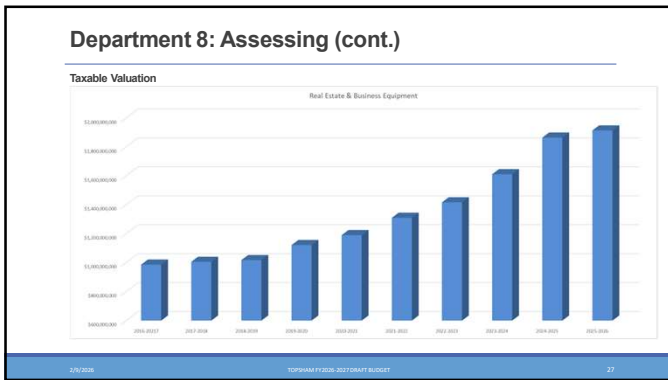


25

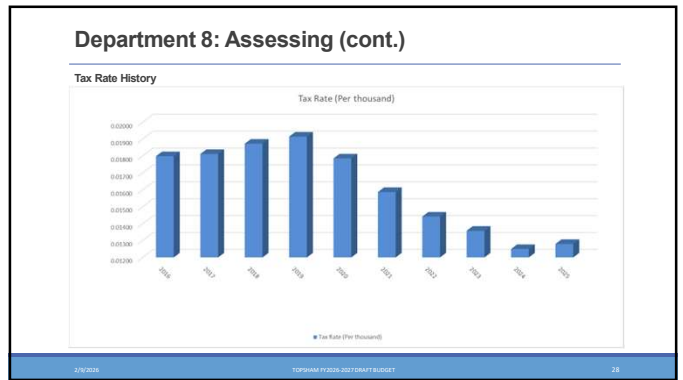
Department 8: Assessing – Page 20

501005	Full Time Payroll • Part Time Payroll – Assessor	\$ Per Contract
501010	Part Time Payroll • Seasonal Data Collector	\$ 3,500 \$10,000
503040	Board of Assessment Review • Recording Secretary • Appeal to court is a review of information entered into record at hearing.	\$ 500 4 Meetings @ \$125
504055	Registry of Deeds • Copies of deeds, divorce decrees, foreclosures for maintenance of ownership records.	\$ 400
504070	Printing • Printing and binding of annual commitment book. Permanent retention required by law.	\$ 150
504090	Mapping • Annual updates to paper tax maps and digital parcel polygons. • Polygons are provided to Planning and interested departments for use in GIS. • PDF versions are provided for public access on Town website.	\$ 3,900

26



27



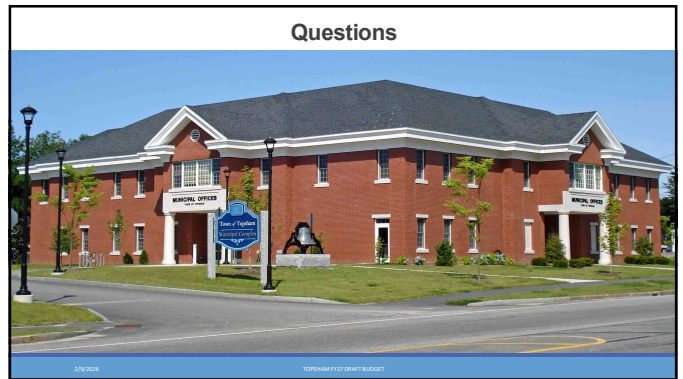
28

Department 8: Assessing (cont.)


Market Valuation Adjustment Capital Fund

- ASSESSMENT RATIO = ASSESSED VALUE / SALE VALUE
- STATE RECOMMENDS RATIO BETWEEN 70% AND 110%
- COMPLETE REVALUATION WITH FIELD REVIEW COMPLETED APRIL 2007 FOR \$339,568
- IN-HOUSE MARKET ADJUSTMENTS COMPLETED APRIL 2010, 2011, 2012, 2013, 2015, 2016, 2017, 2019, 2020, 2021, 2022, 2023, 2024, 2025
- PERIODIC INDEPENDENT REVIEW DESIRABLE.
- COMMERCIAL MARKET REQUIRES REGIONAL AND NATIONAL SALES INFORMATION NOT READILY AVAILABLE TO LOCAL STAFF.
- ESTIMATE \$50 PER PARCEL FOR ADJUSTMENT USING EXISTING SOFTWARE, TOTAL \$250,000
- REQUEST \$25,000 PER YEAR

29



30




Town Clerk / Elections – Page 19

- Town Clerk – Amanda Campbell
- Deputy Clerk/Asst. Tax Collector – William Prout
- Over 30 Election Clerks
- Multiple volunteers

LAST YEARS HIGHLIGHTS

- Elections/Town Meetings
- 06/10/25 MSAD Budget Referendum
- 05/28/2025 Special Town Meeting
- 11/04/2025 Municipal Annual Election/ State of Maine Referendum

•Recruited and trained numerous volunteers, election clerks, moderators, and counters.



31



Town Clerk / Elections

<p>Presidential Years</p> <ul style="list-style-type: none"> 2012 – 1495 2016 - 2119 2020 – 4951 Covid 2024- 2961 		<p>Gubernatorial Years</p> <ul style="list-style-type: none"> 2014- 1018 2018- 1597 2022- 2900 2026-
--	--	---



32

Town Clerk/ Elections

Expenditures:

Payroll: \$15,000- Minimum wage increases to \$ 15.10, Two Elections (Governor’s in November) and a June Election and town meeting.

Advertising: \$5,400- Cost for printing of the warrant in the Cryer, notice of election, nomination papers, public hearing, update banners for each election, ads for special amusements, new liquor and marijuana license.



Professional Services: \$4,200- Coding for memory sticks \$1480 is max \$370 per stick (November election is governors more sticks to be programmed). Moderator and donation for the opening prayer for Special Town Meeting.

Document Management: \$1,000- Onsite shredding fees and permanent records book binding.

Voting Machine Rentals: \$1,000-Annual lease fees for two voting machines (Town owns two and lease two from the State).

Supplies: \$ 1,000- Election clerk lunches (during the elections and early processing of the ballots). Supplies needed like notary stamps.

Printing: \$5,000- Printing of local ballots for two elections and the shipping fees.

33

General Assistance – Page 19

PHONE- On- call 24/7 for emergency GA

Food- No Change

Personal Supplies- No change

Fuel – No Change

Rental- No Change



Utilities – No Change

Other- No change, Cremation/ burial, allowing for three services

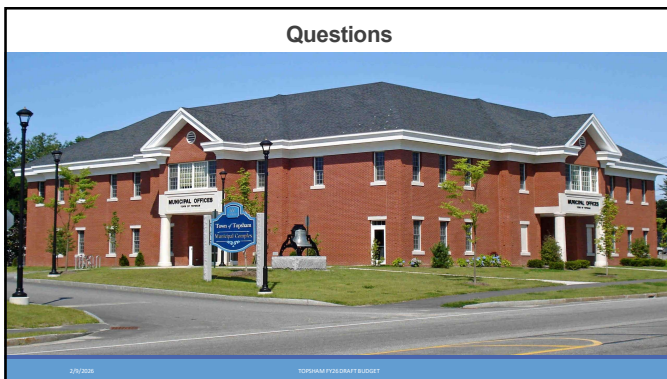
Anticipated Revenues -

Heating Assistance Fund

Donated Funds

34



35

Facilities – Page 23

Facilities Maintenance:

Annette Uschmann – Library & Town Hall
Daniel Elliott – Town Hall, Public Safety, Public Works

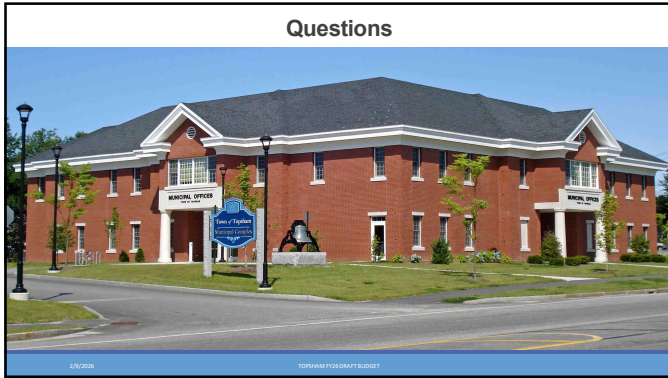
Highlights:

Over the past five years, emphasis has been placed on ensuring municipal facilities are maintained and updated as required. As systems age, the need for maintenance and repairs increase. Of note, the following systems have shown increasing demand for resources. Inflation has also had an impact on repairs, preventative maintenance, and inspections.

- HVAC
- Sprinkler systems
- Transfer station monitor enclosure
- Generators

2/9/2026 TOPSHAM FISCAL YEAR BUDGET

36



Questions

37



38




Planning, Development and Code Enforcement

39

Planning & Codes Office Overview

WHAT DOES THE PLANNING & CODES DEPARTMENT DO?

The Planning & Codes Department works with citizens both in assuring compliance with local and state ordinances and regulations and creating and maintaining long-range planning documents.

The Planning Department is the staff liaison to multiple citizens committees, including but not limited to the Planning Board, Historic District Commission, and Comprehensive Plan Implementation Committee. The Code Enforcement division is responsible for issuing residential building, electrical, and plumbing permits and administering the zoning ordinance.

The Planning Department also assists other town departments and committees as they work on long-term planning efforts and projects.

PLANNING & CODES STAFF:

Skye Siladi
Director of Planning, Codes and Development

Tom Lister
Code Enforcement Officer

Josh Franklin
Planner

Irene Dubreuil
Planning & Codes Secretary

40

Highlights Fiscal Year 2026

COMMITTEE HIGHLIGHTS

Planning Board

- Meetings held thus far: 8
 - Plans reviewed: 6; Including 4 Union Park and Emily Street Subdivision as well as amendments to Middlesex Solar Farm, Lee Toyota, and 26 Union Park Road.
- Workshops held thus far: 6
 - The Planning Board began reviewing a new draft of the ReCode in June 2025, they have held four workshops on various articles so far in FY26, with more expected.
 - The Planning Department worked to prepare minor alterations to the Site Plan Ordinance to allow greater flexibility and freedom for smaller projects.



4 Union Park Rendering

41

Highlights Fiscal Year 2026

COMMITTEE HIGHLIGHTS

Historic District Commission

- Meetings/Workshops held thus far: 5
 - Applications included: Fence installation on Frost Lane, garage demolition and reconstruction on Winter Street, a structural addition on Main Street, and solar panel installation on Elm Street.

Zoning Board of Appeals

- Meetings held thus far: 0

ELEVATION - FRONT
1/4" = 1'-0"
10 Winter Street Garage Reconstruction

42

Highlights Fiscal Year 2026

COMMITTEE HIGHLIGHTS

Comprehensive Plan Implementation Committee

- Meetings/Workshops held thus far: 8 (including 1 stakeholder workshop)
 - Activities included: Holding public meetings and attending all Planning Board workshops related to ReCode. Responding to stakeholder feedback and continuing to review draft code.

Conservation Commission

- Meetings held thus far: 7 (including 1 outdoor working meeting)
 - Activities included: Monitoring of Town easements, invasive species removal, and working to propose an update to the 2010 Natural Areas Plan.

2/9/2026 TOPSHAM FY27 BUDGET

43

Highlights of the Past Fiscal Year

GENERAL HIGHLIGHTS

FY25 Permits Issued:

• Blasting	3
• Building	94
• Electrical	229
• Fire Department	20
• Plumbing	63
• Shoreland	0
• Sign	3
• Septic	29
	<u>441</u>

Passport Application Processing: 241

FY26 Permits Issued (through 2/06/26):

• Blasting	1
• Building	62
• Electrical	101
• Fire Department	12
• Plumbing	46
• Shoreland	0
• Sign	2
• Septic	22
	<u>246</u>

Passport Application Processing: 45

2/9/2026 TOPSHAM FY27 BUDGET

44

Central Services

Central Services:

- Professional Development (\$4,643)
 - Memberships (\$2,663)
 - Conferences and training (\$1,980)
- Code/Zone (\$10,000)
 - Update Ecode online after adoption of new code (\$10,000)

2/9/2026 TOPSHAM FY27 BUDGET

45

Central Services

Central Services:

- Professional Development (\$3,155)
 - Memberships (\$1,055)
 - Conferences and training (\$2,220)
- Code/Zone (\$10,000)
 - Update Ecode online after adoption of new code (\$10,000)

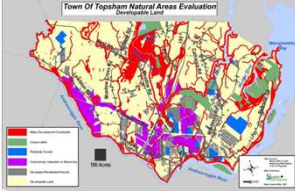
2/9/2026 TOPSHAM FY26 BUDGET

46

Conservation Commission Budget Request

A La Carte Item

- Memberships & Equipment (\$400)
 - MEACC - \$200
 - Equipment - \$200
- Natural Areas Plan Update
 - Initial Consultant Work - \$10,000



2/9/2026 TOPSHAM FY27 BUDGET

47

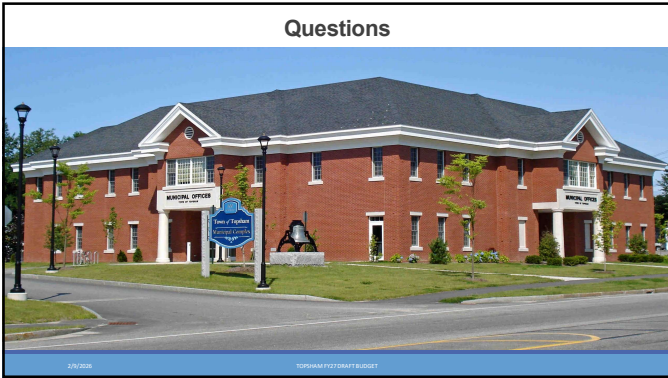
Conservation Commission Budget Request

- Per §191-18 C.
 - "This fee shall be paid per dwelling unit at the time of building permit application and shall be dedicated for conservation and/or recreational purposes."
- Per Policy for Expending Open Space In-Lieu Fees
 - "The following criteria should be used to determine whether the expenditure is appropriate":
 - The expenditure furthers conservation and/or recreation goals of the Town.
 - The expenditure is for acquisition of land, rights, or structures that will be durable in nature and provide long term benefit.
 - The expenditure is for land improvements that will add long term value."
 - "Both of the following parties [Topsham Conservation Commission, Topsham Parks and Recreation Department Head] must determine by a majority vote whether each expenditure meets the purposes of the ordinance and whether the expenditure is prudent."

2/9/2026 TOPSHAM FY27 BUDGET

48

Questions



49