



Municipal Budget
Manager's Budget
For the Fiscal Year
July 1, 2026-June 30, 2027
Submitted
February 5, 2026

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 2026 Budget Cycle Schedule

Department numbers are displayed within parenthesis

Thurs. Feb. 5	7 pm	<i>Manager's budget presented to Select Board</i>
Mon. Feb. 9	6 pm	<i>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 (23) Planning & Codes (11)/ Contractual Services (25)</i>
Tues. Feb. 10	6 pm	<i>Department Reviews – Select Board/Finance Committee Public Works (15) Solid Waste (16) Police (18) Fire/EMA (21)</i>
Wed. Feb. 11	6 pm	<i>Department Reviews- Select Board/Finance Committee Parks/Recreation – (22) Library (23) Capital Programs (26) Public Utilities (27)/Insurance (28)/Intergov't (30)/Debt (32)</i>
Mon. Feb 16-20		<i>School Vacation Week</i>
Tues. March 10	6 pm	<i>Select Board/Finance Committee Joint Review Meeting</i>
Mon. March 16	6pm	<i>Backup Date if needed for additional Joint Review Meeting</i>
Thurs. April 16	6:30pm	<i>Public Hearing on the Town Meeting Warrant</i>
Wed. May 13 th	7:00pm	<i>Town Meeting in the Forum at Mt.Ararat High School</i>

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Jeff Emerson
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February 2, 2026

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, 2026 through June 30, 2027 for your consideration. I'd like to thank all 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 do our part to try and ease the burden on property taxpayers.

Our goal was to try and result in a net tax commitment increase in the area of 3%-4%. The net commitment won't be calculated until late August. After the current year finishes out, we will be able to provide the amount of surplus that could be expended on next year's budget. However, we already know that it is extremely unlikely that we will have the amount of surplus available that was used in the FY26 budget. We have been budgeting "leaner" with less expected excess and we have tried to be realistic in our assumptions of future available surplus.

On the Overview page, you'll note that we assumed 4% increases in the MSAD75 and Sagadahoc County budgets and a 3% increase for the Town. You might ask why we are only recommending a 3% increase in Town spending. This is because we expect available Town surplus to decline 37%. When the reduced amount of available surplus is taken into account, the result of this budget would be approximately a 4% increase in the Town's share of the net tax commitment.

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:

- **There are no new full-time positions proposed.** However, we have been making progress in filling positions. In the past year we have been getting increased interest in Town employment and existing positions are vacant for shorter transition periods.

- **Contracted Services Have Increased.** As with last year, an 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.
- **Reduction in Capital Spending.** In order to reduce projected use of surplus, the proposed budget cuts back on capital spending. This will likely be a preparation year for the Tedford Road reconstruction/sidewalk project with construction hoped to occur in the 2027 construction season. As with last year, we propose having one combined line of \$400,000 to cover both development and construction of capital projects. If additional revenue is identified during the budget process, we may propose increasing the project fund knowing Tedford Road will need considerable funds next year.
- **Some "a la carte" Budget Options.** There were some items proposed during the budget process that were not included in the maintenance budget to keep within the stated 4% net commitment increase goal. The proponents of the projects will identify these items during presentation and the impact they would have on the budget as well as the benefits of the program. You can determine during the budget process if you would like them added to the budget. The items are:
 - o A replacement police patrol dog.
 - o Take home police cruisers
 - o Contract administrative support for TDI
 - o Consultant to help with Conservation Commission Natural Areas Plan

Thank you for your time reviewing this draft budget. We look forward to reviewing the proposed budget with you and welcome your questions and comments.

**TOWN OF TOPSHAM
OVERVIEW
FY 2026 2027 Budget**

	FY23	FY24	FY25	FY26	FY27	
Assessments						
County	1,998,136	2,072,970	2,348,965	2,526,601	2,526,601	4% increase
School	11,437,248	12,759,149	13,138,592	14,216,490	14,785,150	4% increase
Municipal	14,926,734	12,493,763	14,482,685	14,121,511	14,568,940	3%
TIF	1,099,351	1,043,665	1,070,918	1,161,211	961,211	-17%
Overlay	158,309	162,935	150,116	138,164	150,000	9%
Deductions						
State revenue Sharing	1,704,912	1,896,262	1,682,743	2,111,002	2,111,002	0%
Homestead	656,563	651,039	608,156	626,958	626,958	0%
BETE	70,884	73,179	71,992	105,760	105,770	0%
Other revenue	3,365,306	3,681,157	3,907,411	3,856,030	4,365,463	13%
Surplus	3,388,924	353,080	2,300,000	1,700,000	1,069,000	-37%
Net assessment	20,433,189	21,877,765	22,620,974	23,764,229	24,713,709	4%

**TOWN of TOPSHAM
FY 2026 2027 Budget
Revenue Summary**

	FY2023	FY2024	FY2025	12/12/2025	FY 2026	FY 2027	%
	ACTUALS	ACTUALS	ACTUALS	FY 2026	FY 2026	FY 2027	%
				YTD	Budget	TM	Change
Finance	3,842,635	3,182,963	2,992,473	1,789,999	3,151,247	3,393,884	8%
Tax Collector	2,364,729	2,446,193	2,649,479	1,180,183	2,412,100	2,598,307	8%
Town Clerk/Elections	40,183	41,837	40,845	11,476	41,918	43,100	3%
General Assistance	3,172	7,771	4,009	944	13,650	13,650	0%
Code Enforcement	112,670	97,136	53,152	25,060	88,900	66,140	-26%
Planning Department	62,194	25,155	30,265	32,253	18,800	24,900	32%
Police Department	81,375	71,407	74,531	1,451	73,894	87,662	19%
EMS/Fire Department	582,781	552,954	605,219	264,459	511,000	566,000	11%
Public Works Department	7,829	4,384	11,273	1,822	3,150	8,450	168%
Solid Waste Department	233,745	262,003	274,201	130,638	255,000	277,000	9%
Parks & Recreation	122,723	134,681	116,455	84,994	130,100	130,100	0%
	7,454,036	6,826,486	6,851,901	3,523,278	6,699,759	7,209,193	8%

**TOWN of TOPSHAM
FY 2026 2027 Budget
Expense Summary**

				11/20/2025			
	FY2023	FY2024	FY2025	FY 2026	FY 2026	FY 2027	%
	ACTUALS	ACTUALS	ACTUAL	YTD	Budget	TM	Change
Administration	378,677	385,493	410,238	220,994	442,295	474,144	7%
Municipal Officers	18,675	18,010	19,079	9,870	20,426	20,684	1%
Finance & Tax Collector	390,027	375,080	417,425	225,602	465,321	496,459	7%
Town Clerk/Elections	197,122	193,946	214,608	109,220	220,504	213,380	-3%
General Assistance	3,507	9,474	6,964	3,276	20,100	20,016	0%
Assessing	139,784	144,188	150,992	80,962	166,520	184,912	11%
Economic Development	2,060	1,664	27,075	25,573	27,500	27,600	0%
Planning & Code Enforcement	375,570	407,432	415,516	216,896	457,510	495,562	8%
Facilities Maintenance	324,724	311,658	369,885	164,549	369,081	392,095	6%
Insurance	188,042	202,844	183,338	77,062	103,327	233,890	126%
Contractual Services	103,091	97,744	89,838	71,855	144,900	99,400	-31%
Central Services	256,224	250,021	302,357	182,093	325,265	348,842	7%
Police Department	2,032,672	2,021,566	2,102,071	1,180,532	2,676,254	2,875,339	7%
EMS/Fire Department	1,386,049	1,821,234	1,933,083	1,093,458	2,265,896	2,505,080	11%
Public Works Department	1,372,707	1,404,682	1,509,833	694,239	1,880,200	1,929,419	3%
Solid Waste Department	505,032	520,520	538,685	270,673	610,568	652,645	7%
Parks & Recreation	441,680	338,011	347,305	187,179	397,135	426,749	7%
Library	766,201	796,740	850,494	450,786	904,700	969,236	7%
Public Utilities	390,887	402,452	478,199	113,803	485,500	515,300	6%
Debt Service	3,362,145	208,695	204,601	198,968	200,255	122,188	-39%
Capital Programs	1,888,777	2,084,232	2,010,819	1,723,118	1,915,000	1,566,000	-18%
	14,523,655	11,995,686	12,582,406	7,300,705	14,098,258	14,568,940	3%

**TOWN of TOPSHAM
FY 2026 2027 Budget
Revenue Detail**

ORG	OBJ	ACCOUNT DESCRIPTION	FY2023 ACTUALS	FY2024 ACTUALS	FY2025 ACTUALS	12/31/225	2026 Budget	FY 2027 TM	% Change
						FY 2026 YTD			
1103	403001	Highway Grant (URIP)	93,876	109,452	110,848	161,812	111,000	160,000	44%
1103	403005	Snowmobile Reimbursement	1,814	1,509	1,344	-	1,700	1,300	-24%
1103	403010	ARPA	938,746	-	-	-	-	-	
1103	403011	NSF Fees	572	260	260	156	500	500	0%
1103	403015	Homestead Reimbursement	656,563	651,039	608,156	464,728	626,958	626,958	0%
1103	403016	BETE Reimbursement	71,088	73,179	72,236	-	105,770	105,770	0%
1103	403017	Renewable Energy Reimbursement	-	-	23,157	19,249	23,157	19,250	
1103	403020	State Revenue Sharing	1,871,501	1,945,978	1,804,564	955,735	2,111,002	2,111,002	0%
1103	403025	Tree Growth Reimbursement	44,028	26,064	30,476	32,604	30,476	32,604	7%
1103	403030	Veterans Exemption	12,447	11,784	10,995	-	11,784	10,500	-11%
1103	403033	Dividends	5,328	13,329	4,576	-	5,400	5,000	-7%
1103	403044	TPL Mondays	10,000	-	-	-	-	-	
1103	403045	Miscellaneous Revenues	21,464	11,291	9,948	393	8,500	10,000	18%
1103	403046	Interest on Investments	115,208	339,078	315,913	155,322	115,000	311,000	170%
Total			3,842,635	3,182,963	2,992,473	1,789,999	3,151,247	3,393,884	8%
1105	405009	IF&W Agent fees	1,393	2,098	2,313	614	2,100	2,100	0%
1105	405035	Lien Fees	4,384	4,316	5,803	4,103	6,000	6,100	2%
1105	405040	Cable Franchise Fees	135,724	124,801	111,607	-	125,000	98,607	-21%
1105	405060	Auto Excise	2,163,878	2,251,094	2,437,448	1,129,094	2,200,000	2,400,000	9%
1105	405062	Boat Excise	10,265	9,978	9,608	1,871	10,000	9,500	-5%
1105	405064	Interest on Taxes	22,583	20,298	37,821	24,516	27,000	38,000	41%
1105	405068	Auto Agent	26,502	33,608	44,880	19,986	42,000	44,000	5%
Total			2,364,729	2,446,193	2,649,479	1,180,183	2,412,100	2,598,307	8%

**TOWN of TOPSHAM
FY 2026 2027 Budget
Revenue Detail**

			FY2023	FY2024	FY2025	12/31/225 FY 2026	2026	FY 2027	%
1106	405001	Dog Ordinance Fines	25	50					
1106	405002	Dog Agent	2,549	2,602	2,246	496	2,600	2,400	-8%
1106	405003	Dog Late Fee	1,250	1,938	1,053	75	1,000	1,000	0%
1106	405005	Stray Animal	-	100	25	-	-	-	
1106	405010	Miscellaneous Clerk Fees	308	443	321	70	300	300	0%
1106	405022	Marriage Certificates	1,270	946	1,739	949	1,300	1,200	-8%
1106	405023	Birth Certificates	1,582	1,696	1,595	543	1,600	1,500	-6%
1106	405024	Death Certificates	4,505	3,987	3,566	1,654	4,000	3,800	-5%
1106	405026	Notary Fees	800	625	645	255	800	650	-19%
1106	405027	Marriage License	2,052	1,548	2,591	1,116	2,000	2,000	0%
1106	405030	Advertising	374	948	463	-	1,000	750	-25%
1106	405032	Victualer License	2,885	3,075	3,210	475	3,000	3,000	0%
1106	405041	Marijuana License	16,000	16,500	16,000	2,500	19,000	19,000	0%
1106	405049	Miscellaneous Election Fees	6,582	7,380	7,391	3,343	5,318	7,500	41%
Total		Town Clerk/Elections	40,183	41,837	40,845	11,476	41,918	43,100	3%
1124	424010	State GA Reimbursement	3,172	7,771	4,009	944	13,650	13,650	0%
Total		General Assistance	3,172	7,771	4,009	944	13,650	13,650	0%

TOWN of TOPSHAM
FY 2026 2027 Budget
Revenue Detail

			FY2023	FY2024	FY2025	12/31/225 FY 2026	2026	FY 2027	%
1107	407001	Building Permits	68,877	57,751	28,962	9,042	52,000	36,500	70%
1107	407005	Electrical Permits	20,414	16,201	9,160	4,223	14,500	8,100	56%
1107	407010	Plumbing Permits	22,338	22,780	14,930	11,545	22,000	21,000	95%
1107	407040	Misc Code Fees	1,040	404	100	250	400	540	135%
Total		Code Enforcement	112,670	97,136	53,152	25,060	88,900	66,140	-26%
1111	411020	Sub Division Fees	37,150	7,800	5,100	27,450	8,000	10,000	25%
1111	411025	Site Review Planning Board	12,554	5,950	16,035	759	8,000	6,000	-25%
1111	411045	Planning Fees	695	906	939	159	800	900	13%
1111	411060	Passports	11,795	10,500	8,190	3,885	2,000	8,000	300%
Total		Planning Department	62,194	25,155	30,265	32,253	18,800	24,900	32%

**TOWN of TOPSHAM
 FY 2026 2027 Budget
 Revenue Detail**

			FY2023	FY2024	FY2025	12/31/225 FY 2026	2026	FY 2027	%
1218	401835	PD Special Detail	15,132	-	-	-	-	-	
1218	418001	Traffic Violations	50	30	20		100	100	0%
1218	418010	SAD #75 Resource Officer	62,692	66,360	70,194		70,194	84,662	21%
1218	418020	Misc Police Revenue	3,251	4,732	3,907	1,354	3,300	2,700	-18%
1218	418050	Misc Police Fees	250	285	410	97	300	200	-33%
Total			81,375	71,407	74,531	1,451	73,894	87,662	19%

**TOWN of TOPSHAM
FY 2026 2027 Budget
Revenue Detail**

			FY2023	FY2024	FY2025	12/31/225 FY 2026	2026	FY 2027	%
1221	404100	FEMA/MEMA	6,825	-	-	-	-	-	
1221	421010	Fire Permits	1,330	1,530	835	430	1,000	1,000	0%
1221	421020	FD Mutual Aid	66,500	4,000	2,000	-	2,000	-	-100%
1221	421025	Public Education	2,900	3,926	2,105	1,350	3,000	3,000	0%
1221	421035	FD Special Detail	5,972	-	-	-	-	-	
1221	421050	FD Misc Revenue	7,389	2,446	5,923	1,263	5,000	5,000	0%
1221	421060	Ambulance Transportation Fees	491,865	541,052	594,356	261,416	500,000	557,000	11%
Total			582,781	552,954	605,219	264,459	511,000	566,000	11%

**TOWN of TOPSHAM
 FY 2026 2027 Budget
 Revenue Detail**

			FY2023	FY2024	FY2025	12/31/225 FY 2026	2026	FY 2027	%
1315	415005	Road Opening	746	1,150	2,920	1,100	1,000	2,200	120%
1315	415010	Driveway Permit	40	150	250	50	150	250	67%
1315	415045	Miscellaneous Revenues	7,044	3,084	8,103	672	2,000	6,000	200%
Total			7,829	4,384	11,273	1,822	3,150	8,450	168%

**TOWN of TOPSHAM
 FY 2026 2027 Budget
 Revenue Detail**

			FY2023	FY2024	FY2025	12/31/225 FY 2026	2026	FY 2027	%
1316	416010	Recycle Revenue	43,959	47,940	49,429	16,544	45,000	45,000	0%
1316	416015	Coupons/Bags	179,062	203,409	214,430	106,193	200,000	220,000	10%
1316	416020	Landfill Use	10,724	10,655	10,342	7,901	10,000	12,000	20%
Total			233,745	262,003	274,201	130,638	255,000	277,000	9%

**TOWN of TOPSHAM
FY 2026 2027 Budget
Revenue Detail**

			FY2023	FY2024	FY2025	12/31/225 FY 2026	2026	FY 2027	%
1422	422001	Baseball & Softball	10,765	12,293	11,195	1,195	9,500	9,500	0%
1422	422002	Basketball	17,370	20,375	20,915	19,255	22,000	22,000	0%
1422	422004	Lacrosse	7,845	7,815	8,470	-	8,500	8,500	0%
1422	422005	Misc Camps	19,420	24,280	15,175	5,470	16,000	16,000	0%
1422	422006	Misc General	25,815	19,151	19,616	14,912	24,000	24,000	0%
1422	422008	Running Program	1,613	2,290	7,747	857	8,200	8,200	0%
1422	422010	Ski Program	1,425	600	1,424	-	900	900	0%
1422	422011	Soccer	36,330	45,738	31,043	43,285	40,000	40,000	0%
1422	422012	Tennis	2,140	2,140	870	20	1,000	1,000	0%
Total			122,723	134,681	116,455	84,994	130,100	130,100	0%
General Fund			<u>7,454,036</u>	<u>6,826,486</u>	<u>6,851,901</u>	<u>3,523,278</u>	<u>6,699,759</u>	<u>7,209,193</u>	<u>8%</u>

**TOWN of TOPSHAM
FY 2026 2027 Budget
Expense Detail**

ORG	OBJ	ACCOUNT DESCRIPTION	FY2023 ACTUALS	FY2024 ACTUALS	FY2025 ACTUAL	12/31/2025	FY 2026 Budget	FY 2027 TM	% Change
						FY 2026 YTD			
11101	501005	FT Payroll	273,014	284,923	286,617	150,825	304,004	323,662	6%
11101	502010	Insurance	47,022	47,191	65,561	39,382	74,582	82,297	10%
11101	502020	Retirement	31,267	27,533	29,240	17,112	33,194	36,331	9%
11101	502030	FICA/Medicare	21,706	21,738	22,178	11,657	23,728	25,227	6%
11101	502040	Workers Comp	1,087	919	667	193	824	525	-36%
11101	502050	Other Benefits	866	-	2,202	-	2,263	2,402	6%
11101	504020	Mileage	2,510	2,164	2,548	1,250	2,500	2,500	0%
11101	506010	Telephone	1,205	1,025	1,225	575	1,200	1,200	0%
Total Administration			<u>378,677</u>	<u>385,493</u>	<u>410,238</u>	<u>220,994</u>	<u>442,295</u>	<u>474,144</u>	<u>7%</u>
11102	501001	Officers Payroll	14,929	14,856	15,319	7,946	15,893	16,528	4%
11102	502010	Insurance			19	-	79	174	120%
11102	502030	Fica/Medicare	1,161	1,116	1,194	608	1,216	1,264	4%
11102	502040	Workers Comp	386	338	172	66	238	218	-8%
11102	503040	Professional Services	2,200	1,700	2,375	1,250	3,000	2,500	-17%
Total Municipal Officers			<u>18,675</u>	<u>18,010</u>	<u>19,079</u>	<u>9,870</u>	<u>20,426</u>	<u>20,684</u>	<u>1%</u>

**TOWN of TOPSHAM
FY 2026 2027 Budget
Expense Detail**

ORG	OBJ	ACCOUNT DESCRIPTION	FY2023 ACTUALS	FY2024 ACTUALS	FY2025 ACTUAL	12/31/2025	FY 2026 Budget	FY 2027 TM	% Change
						FY 2026 YTD			
11105	501005	FT Payroll	254,872	253,790	276,888	150,769	302,644	327,595	8%
11105	501010	Part Time Payroll	22,244	17,349	25,260	14,341	28,161	29,342	4%
11105	502010	Insurance	66,515	60,843	68,229	34,039	79,399	81,256	2%
11105	502020	Retirement	19,451	16,917	18,808	10,752	24,004	24,560	2%
11105	502030	Fica/Medicare	21,326	20,708	22,990	12,679	24,888	27,375	10%
11105	502040	Workers Comp	963	872	683	169	703	730	4%
11105	502050	Other Benefits	-	801	-	-	822	902	10%
11105	504080	Lien Costs	4,656	3,800	4,567	2,854	4,700	4,700	0%
Total		Finance & Tax Collector	390,027	375,080	417,425	225,602	465,321	496,459	7%

**TOWN of TOPSHAM
FY 2026 2027 Budget
Expense Detail**

ORG	OBJ	ACCOUNT DESCRIPTION	FY2023 ACTUALS	FY2024 ACTUALS	FY2025 ACTUAL	12/31/2025	FY 2026	FY 2027	% Change
						FY 2026 YTD	FY 2026 Budget	FY 2027 TM	
11106	501005	FT Payroll	112,339	116,591	123,839	66,527	128,520	129,048	0%
11106	501010	PT Payroll	6,447	5,516	12,323	3,736	7,000	13,031	86%
11105	501016	OT	245	206	380	-	-		
11106	502010	Insurance	38,650	36,724	39,281	20,444	43,444	26,216	-40%
11106	502020	Retirement	12,807	13,274	14,849	7,516	15,551	15,615	0%
11106	502030	FICA/MED Tax	9,926	8,619	9,771	5,147	9,811	11,580	18%
11106	502040	Workers Compensation	804	355	269	72	378	291	-23%
11106	503010	Advertising	1,135	2,050	4,251	75	5,400	5,400	0%
11106	503040	Professional Services	7,642	3,072	4,138	1,690	3,200	4,200	31%
11106	503042	Document management	776	409	584	272	1,200	1,000	-17%
11106	503043	Voting Machine Rental	1,000	1,000	1,000	-	1,000	1,000	0%
11106	504040	Supplies	909	903	774	230	1,000	1,000	0%
11106	504070	Printing	4,444	5,227	3,149	3,511	4,000	5,000	25%
Total			197,122	193,946	214,608	109,220	220,504	213,380	-3%
11124	503020	Dues/Memberships	40	40	-	-	-	-	
11124	506010	Phone	301	408	477	138	600	516	-14%
11124	508401	GA Food	241	770	676	67	2,000	2,000	0%
11124	508402	GA Personal Supplies	-	365	330	297	1,000	1,000	0%
11124	508403	GA Fuel	199	-	112	47	1,000	1,000	0%
11124	508410	GA Rentals	1,568	6,972	4,949	1,360	10,000	10,000	0%
11124	508415	GA Utilities	134	455	420	242	1,000	1,000	0%
11124	508440	GA Other Expenses	1,025	464	-	1,125	4,500	4,500	0%
Total			3,507	9,474	6,964	3,276	20,100	20,016	0%

**TOWN of TOPSHAM
FY 2026 2027 Budget
Expense Detail**

ORG	OBJ	ACCOUNT DESCRIPTION	FY2023 ACTUALS	FY2024 ACTUALS	FY2025 ACTUAL	12/31/2025	FY 2026 Budget	FY 2027 TM	% Change
						FY 2026 YTD			
11108	501005	FT Payroll	89,158	93,471	98,367	52,187	105,228	111,613	6%
11108	501010	Part Time Payroll	2,350	1,352	726	154	3,500	10,000	186%
11108	502010	Insurance	24,793	25,960	27,665	14,381	30,603	34,038	11%
11108	502020	Retirement	10,323	10,630	11,782	6,363	12,733	13,505	6%
11108	502030	Fica/Medicare	6,704	6,723	7,258	3,823	7,925	9,303	17%
11108	502040	Workers Comp	2,325	2,188	1,700	495	1,581	1,603	1%
11108	503040	Professional Services	200	-	-	-	500	500	0%
11108	504055	Registry of Deeds	139	68	118	60	400	400	0%
11108	504070	Printing commitment book	92	94	176	-	150	150	0%
11108	504090	Mapping	3,700	3,700	3,200	3,500	3,900	3,800	-3%
Total			139,784	144,188	150,992	80,962	166,520	184,912	11%

**TOWN of TOPSHAM
 FY 2026 2027 Budget
 Expense Detail**

ORG	OBJ	ACCOUNT DESCRIPTION	FY2023 ACTUALS	FY2024 ACTUALS	FY2025 ACTUAL	12/31/2025 FY 2026 YTD	FY 2026 Budget	FY 2027 TM	% Change
11112	503005	Business Retention	350	148	-	573	-	-	
11112	503020	Dues/Memberships	250	636	1,100	-	1,000	1,100	10%
11112	503040	Professional Services	1,460	880	975	-	1,500	1,500	0%
11112	508520	TDI			25,000	25,000	25,000	25,000	0%
Total		Economic Development	2,060	1,664	27,075	25,573	27,500	27,600	0%

**TOWN of TOPSHAM
FY 2026 2027 Budget
Expense Detail**

ORG	OBJ	ACCOUNT DESCRIPTION	FY2023 ACTUALS	FY2024 ACTUALS	FY2025 ACTUAL	12/31/2025	FY 2026 Budget	FY 2027 TM	% Change
						FY 2026 YTD			
11111	501005	FT Payroll	255,012	270,915	279,653	149,834	302,127	319,664	6%
11111	501010	PT Payroll	-	-	-	-	-	7,257	
11111	501015	Overtime	156	1,161	-	-	-		
11111	502010	Insurance	72,017	83,544	78,893	40,366	87,355	96,323	10%
11111	502020	Retirement	17,036	21,351	23,486	12,639	31,637	33,312	5%
11111	502030	Fica/Medicare	20,122	19,746	21,412	11,185	22,361	25,009	12%
11111	502040	Workers Comp	6,184	5,064	4,094	1,167	3,780	3,698	-2%
11111	503010	Advertising	1,974	3,204	1,746	140	3,000	3,500	17%
11111	503040	Professional Services	2,200	1,350	2,250	1,000	3,500	3,500	0%
11111	503045	Planning Board Expenses	-	-	-	-	100	100	0%
11111	504020	Mileage	-	-	462	236	650	650	0%
11111	504035	Equipment	-	140	2,551	115	1,900	1,500	-21%
11111	504070	Printing	-	-	300	-	500	500	0%
11111	506010	Phone	870	958	669	214	600	550	-8%
Total		Planning & Code Enforcement	375,570	407,432	415,516	216,896	457,510	495,562	8%

**TOWN of TOPSHAM
FY 2026 2027 Budget
Expense Detail**

ORG	OBJ	ACCOUNT DESCRIPTION	FY2023 ACTUALS	FY2024 ACTUALS	FY2025 ACTUAL	12/31/2025	FY 2026 Budget	FY 2027 TM	% Change
						FY 2026 YTD			
11113	501005	FT Payroll	43,505	80,837	91,152	47,309	95,950	101,192	5%
11113	501010	PT Payroll	16,477	2,741		-	-	-	
11113	501015	Overtime		401		264	-	-	
11113	502010	Insurance	9,992	18,357	20,704	10,204	20,921	21,607	3%
11113	502020	Retirement	5,012	9,263	10,919	5,800	11,497	5,940	-48%
11113	502030	Fica/Medicare	5,322	7,522	8,459	4,356	8,742	9,164	5%
11113	502040	Workers Comp	2,422	2,305	1,963	533	2,156	1,592	-26%
11113	504041	Cleaning Supplies	6,390	6,229	6,173	2,186	6,500	6,500	0%
11113	504045	Uniforms	433	480	714	350	900	800	-11%
11113	506020	Heating	66,276	45,597	52,193	9,133	46,000	54,000	17%
11113	506030	Sewer	3,248	3,030	3,346	676	3,200	3,600	13%
11113	506040	Water	6,652	7,295	9,003	2,003	8,300	9,100	10%
11113	506050	Electricity	51,366	39,257	45,797	17,100	42,000	45,000	7%
11113	508010	Contracted Services	36,395	41,595	54,694	27,835	57,415	61,600	7%
11113	508020	Building Repairs	31,910	16,023	21,537	23,820	25,000	30,000	20%
11113	508035	Electrical Repairs	2,588	4,703	7,042	4,435	5,000	5,000	0%
11113	508040	HVAC/Furnace Maintenance	26,666	22,854	30,076	4,409	30,000	30,000	0%
11113	508060	Plumbing Repairs	8,508	506	2,842	420	4,000	4,000	0%
11113	508313	Generator Maintenance	1,562	2,664	3,271	3,715	1,500	3,000	100%
Total		Facilities Maintenance	324,724	311,658	369,885	164,549	369,081	392,095	6%
17728	507020	Ambulance Attendant	1,859	1,859	1,879	940	2,006	1,973	-2%
17728	507025	Public Officials	6,056	6,056	6,036	2,552	6,443	5,358	-17%
17728	507030	Police Liability	7,828	7,828	8,835	4,100	9,430	8,610	-9%
17728	507040	Fleet Insurance	39,370	44,242	47,662	21,750	50,874	45,674	-10%
17728	507045	Property Liability Equipment	36,484	36,237	39,924	20,560	42,615	43,175	1%
17728	507050	HRA/FSA Admin costs	2,993	4,652	6,252	1,680	6,000	4,100	-32%
17728	507060	HRA Replenish	60,361	66,000	72,750	25,480	66,000	75,000	14%
17728	507075	Payroll Adjustment	33,090	35,971	-	-	(80,041)	50,000	-162%
Total		Insurance	188,042	202,844	183,338	77,062	103,327	233,890	126%

**TOWN of TOPSHAM
FY 2026 2027 Budget
Expense Detail**

ORG	OBJ	ACCOUNT DESCRIPTION	FY2023 ACTUALS	FY2024 ACTUALS	FY2025 ACTUAL	12/31/2025	FY 2026 Budget	FY 2027 TM	% Change
						FY 2026 YTD			
11125	503040	Professional Services	48,202	11,886	17,393	8,370	50,000	10,000	-80%
11125	504505	Legal	13,561	34,928	16,352	22,071	40,000	35,000	-13%
11125	504520	Audit	26,000	32,000	40,050	26,350	35,000	35,000	0%
11125	504530	Safety/HR	838	1,995	1,482	455	3,000	2,000	-33%
11125	504540	Wellness	373	404	30	(400)	1,200	1,200	0%
11125	504541	Unemployment	255	2,000	-	-	700	700	0%
11125	504580	Humane Society	13,862	14,531	14,531	15,009	15,000	15,500	3%
Total		Contractual Services	103,091	97,744	89,838	71,855	144,900	99,400	-31%
11104	503010	Advertising	8,194	9,304	8,775	4,424	8,600	9,000	5%
11104	503020	Dues/Memberships	10,566	10,929	11,533	-	12,200	12,500	2%
11104	503030	Professional Development	7,602	6,937	7,506	4,000	12,000	12,000	0%
11104	503035	Education	-	-	5,940	3,980	9,000	9,000	0%
11104	503050	Recognition	983	1,662	740	423	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	1,753	2,579	2,253	-	3,000	3,000	0%
11104	504030	Equipment/Maintenance	15,836	3,452	1,333	-	5,000	5,000	0%
11104	504040	Office Supplies	8,762	8,184	9,834	4,806	12,000	12,000	0%
11104	504050	Lease/License	175,918	177,078	213,984	143,936	223,165	230,042	3%
11104	504051	Printer/Copiers	1,699	1,385	1,297	(251)	2,200	2,200	0%
11104	504052	Tax Bill Printing	3,939	4,562	4,115	4,385	4,800	4,800	0%
11104	504061	Postage	7,028	8,081	8,770	3,337	9,000	10,000	11%
11104	504073	Codification	2,320	2,928	2,163	1,900	5,000	10,000	100%
11104	506010	Phone/Internet	11,449	12,763	23,839	10,978	17,500	27,500	57%
Total		Central Services	256,224	250,021	302,357	182,093	325,265	348,842	7%

**TOWN of TOPSHAM
FY 2026 2027 Budget
Expense Detail**

ORG	OBJ	ACCOUNT DESCRIPTION	FY2023 ACTUALS	FY2024 ACTUALS	FY2025 ACTUAL	12/31/2025	FY 2026	FY 2027	% Change
						FY 2026 YTD	FY 2026 Budget	FY 2027 TM	
12218	501001	Administrative Payroll	175,796	252,346	255,788	131,683	265,453	279,659	5%
12218	501005	FT Payroll	866,128	874,986	862,684	520,804	1,195,580	1,255,222	5%
12218	501010	Part Time Payroll	42,472	40,508	39,450	15,222	55,988	55,988	0%
12218	501015	Overtime	202,744	145,027	175,706	101,848	176,880	190,762	8%
12218	502010	Insurance	239,258	239,172	258,204	137,838	381,243	451,417	18%
12218	502020	Retirement	160,515	150,399	158,328	89,625	211,581	218,749	3%
12218	502030	Fica/Medicare	103,358	103,717	106,052	59,474	130,485	137,384	5%
12218	502040	Workers Comp	43,078	40,918	45,856	14,773	51,325	49,035	-4%
12218	502050	Other Benefits	11,398	8,906	12,262	-	10,160	11,845	17%
12218	503010	Community Engagement	1,070	3,000	2,490	2,101	2,500	2,500	0%
12218	503020	Dues/Membership	3,607	4,737	5,702	4,178	6,400	15,300	139%
12218	503044	Medical Testing	4,451	1,120	1,725	3,515	5,000	5,000	0%
12218	504020	Mileage	4,178	2,939	5,115	858	5,000	4,000	-20%
12218	504030	Office Equip/Maint	5,675	6,089	6,058	3,271	6,000	6,000	0%
12218	504035	Professional Equipment	17,911	14,870	16,272	16,684	24,500	24,500	0%
12218	504045	Uniforms	26,932	16,895	19,975	6,828	31,000	31,000	0%
12218	504050	Leases/Licenses	23,559	20,532	21,082	21,895	23,500	31,778	35%
12218	504070	Printing	2,100	1,953	2,614	2,038	3,000	2,400	-20%
12218	506055	Telecommunications	3,930	3,985	4,555	2,043	6,300	5,300	-16%
12218	508310	Vehicle Maintenance	22,445	20,286	30,020	15,831	23,500	30,000	28%
12218	508314	Radio Maint	877	5,713	3,496	657	1,500	1,500	0%
12218	508330	Vehicle Gas	44,766	43,815	44,278	20,368	31,359	44,000	40%
12218	508630	Training	17,442	11,606	12,373	8,385	15,000	11,000	-27%
12218	508632	Firearm Training	8,983	8,046	11,986	610	13,000	11,000	-15%
Total		Police Department	2,032,672	2,021,566	2,102,071	1,180,532	2,676,254	2,875,339	7%

**TOWN of TOPSHAM
FY 2026 2027 Budget
Expense Detail**

ORG	OBJ	ACCOUNT DESCRIPTION	FY2023 ACTUALS	FY2024 ACTUALS	FY2025 ACTUAL	12/31/2025	FY 2026	FY 2027	% Change
						FY 2026 YTD	Budget	TM	
12221	501001	Admin Payroll	135,500	125,377	182,746	101,936	205,000	211,764	3%
12221	501005	FT Payroll	195,246	460,906	495,311	287,522	639,511	708,287	11%
12221	501010	PT Payroll	394,478	424,491	468,610	221,931	466,700	499,154	7%
12221	501011	Call Payroll	41,957	28,261	14,606	8,794	29,545	25,730	-13%
12221	501015	Overtime	105,539	135,104	77,601	63,528	104,770	146,354	40%
12221	502010	Insurance	95,096	168,942	193,729	114,650	227,906	273,800	20%
12221	502020	Retirement	42,760	80,250	91,078	55,982	111,686	128,282	15%
12221	502030	Fica/Medicare	70,360	90,842	95,243	54,021	109,062	124,598	14%
12221	502040	Workers Comp	82,038	90,065	85,644	24,814	101,039	87,997	-13%
12221	502050	Other Benefits	1,690	1,406	4,439	-	5,923	9,545	61%
12221	503020	Dues/Membership	4,267	3,788	1,648	110	3,000	4,600	53%
12221	503040	Professional Services	36,602	35,045	37,485	14,342	35,000	38,420	10%
12221	504030	Office Equip/Maintenanc	1,273	1,251	747	699	1,100	1,100	0%
12221	504040	Supplies	935	644	1,331	572	800	800	0%
12221	504045	Uniforms	3,841	6,494	9,397	11,811	15,000	15,000	0%
12221	504050	Licenses & Leases	-	-	19,004	24,059	23,000	29,000	26%
12221	506010	Phone/Internet Service	5,169	5,697	4,509	2,001	5,600	5,000	-11%
12221	508310	Vehicle Maintenance	69,777	58,679	45,691	42,224	60,000	70,000	17%
12221	508314	Radio Maintenance	1,790	7,041	218	103	5,500	5,300	-4%
12221	508325	Minor Equip/Tools	7,438	4,716	5,560	3,436	6,000	6,000	0%
12221	508330	Gasoline	21,169	16,443	15,094	6,557	17,188	15,100	-12%
12221	508335	Diesel	9,289	7,305	10,305	4,901	8,816	10,500	19%
12221	508630	Training	7,067	10,144	11,205	9,805	14,000	14,000	0%
12221	508631	CPR/First Aid	1,088	1,315	663	528	1,500	1,500	0%
12221	508644	Ambulance Resupply	19,587	19,189	18,223	9,219	20,000	20,000	0%
12221	508646	OSHA Safety Requirement	4,205	2,088	4,033	-	4,000	4,000	0%
12221	508650	Air Pack Maintenance	4,447	7,607	5,625	-	5,000	5,000	0%
12221	508651	Physicals	6,039	7,014	5,643	2,716	6,000	6,000	0%
12221	508652	Fire Prevention	1,548	1,507	1,269	1,614	2,500	2,500	0%
12221	508654	Food	717	684	551	337	750	750	0%
12221	509096	Turnout Gear	13,132	16,819	24,138	20,738	25,000	25,000	0%
12221	509098	EMS Equipment	2,004	2,121	1,737	4,508	5,000	10,000	100%
Total		EMS/Fire Department	1,386,049	1,821,234	1,933,083	1,093,458	2,265,896	2,505,080	11%

**TOWN of TOPSHAM
FY 2026 2027 Budget
Expense Detail**

ORG	OBJ	ACCOUNT DESCRIPTION	FY2023 ACTUALS	FY2024 ACTUALS	FY2025 ACTUAL	12/31/2025	FY 2026	FY 2027	% Change
						FY 2026 YTD	Budget	TM	
13315	501005	FT Payroll	574,911	660,284	685,813	374,068	880,985	901,786	2%
13315	501010	Part Time Payroll	10,659	7,846	10,062	4,356	14,000	11,000	-21%
13315	501015	Overtime	57,585	29,623	48,760	17,829	65,110	69,450	7%
13315	502010	Insurance	141,596	161,235	161,154	85,140	236,359	230,278	-3%
13315	502020	Retirement	54,839	53,889	64,400	37,320	91,508	102,136	12%
13315	502030	Fica/Medicare	51,691	54,074	60,425	32,044	75,088	78,109	4%
13315	502040	Workers Comp	37,256	34,239	36,877	8,437	33,097	30,564	-8%
13315	502050	Other Benefits	3,252	2,251	3,885	-	2,986	3,096	4%
13315	503020	Dues/Memberships	943	698	721	270	1,000	1,000	0%
13315	503030	Professional Development	919	365	1,295	220	1,300	1,300	0%
13315	503040	Professional Services	5,350	-	-	-	4,500	4,500	0%
13315	504040	Supplies	13,744	14,076	14,737	7,331	15,000	15,000	0%
13315	504045	Uniforms	3,269	2,136	2,303	1,742	4,900	4,900	0%
13315	504050	Leases/Licenses	-	3,333	2,875	300	3,000	3,000	0%
13315	504060	Street Signs	12,007	4,026	8,149	6,527	5,000	7,500	50%
13315	504530	Safety Equipment	2,611	5,203	4,050	2,231	3,500	3,500	0%
13315	506010	Telephone/Internet	2,700	2,711	3,127	1,588	4,000	4,300	8%
13315	508010	Contractual	5,433	3,981	4,261	1,430	5,000	4,000	-20%
13315	508020	Building Repairs	2,981	5,379	5,278	963	3,000	3,500	17%
13315	508210	Patch Material	4,648	3,845	3,592	1,669	4,000	4,000	0%
13315	508215	Paving	16,092	9,638	9,605	9,920	14,000	14,000	0%
13315	508220	Road Striping	45,869	54,069	46,554	250	55,000	60,000	9%
13315	508230	Sand & Gravel	7,493	13,644	9,251	2,848	12,500	12,500	0%
13315	508240	Storm Drain Maintenance	25,394	38,158	38,495	5,211	44,000	44,000	0%
13315	508245	Winter Salt	88,287	68,322	90,501	17,595	95,000	105,000	11%
13315	508246	Winter Sand	15,098	14,056	21,084	-	16,000	16,000	0%
13315	508250	Landscaping	6,557	2,559	2,677	-	3,500	3,500	0%
13315	508251	Tree Removal	6,850	4,500	4,100	7,600	5,000	5,000	0%
13315	508310	Vehicle Maintenance	101,522	86,579	99,637	43,505	120,000	120,000	0%
13315	508314	Radio Maintenance	1,179	1,560	230	-	1,000	1,000	0%
13315	508315	Major Equipment	7,224	10,798	11,832	1,013	10,000	10,000	0%
13315	508325	Minor Equip/Tools	747	365	544	-	500	500	0%
13315	508330	Gasoline	16,699	21,482	19,920	9,082	15,367	20,000	30%
13315	508335	Diesel	47,302	29,757	33,639	13,752	35,000	35,000	0%
Total		Public Works Department	1,372,707	1,404,682	1,509,833	694,239	1,880,200	1,929,419	3%

**TOWN of TOPSHAM
FY 2026 2027 Budget
Expense Detail**

ORG	OBJ	ACCOUNT DESCRIPTION	FY2023 ACTUALS	FY2024 ACTUALS	FY2025 ACTUAL	12/31/2025	FY 2026 Budget	FY 2027 TM	% Change
						FY 2026 YTD			
13316	501005	FT Payroll	154,412	163,201	163,658	91,243	182,333	191,048	5%
13316	501010	PT Payroll	8,694	9,015	15,592	5,763	15,717	14,873	-5%
13316	501015	Overtime	1,025	480	571	958	1,075	1,500	40%
13316	502010	Insurance	57,886	60,003	63,860	32,953	69,520	75,157	8%
13316	502020	Retirement	13,129	13,606	15,023	8,264	16,084	16,430	2%
13316	502030	Fica/Medicare	12,281	12,396	13,522	7,244	15,167	16,579	9%
13316	502040	Workers Comp	6,417	6,863	6,464	1,900	6,522	6,049	-7%
13316	503020	Dues/Memberships	-		517	517	550	500	-9%
13316	503030	Professional Development	-		275	-	1,000	1,000	0%
13316	504040	Supplies	1,892	4,475	4,220	1,437	4,000	4,000	0%
13316	504045	Uniforms	1,199	1,062	1,278	714	1,000	1,200	20%
13316	504050	Lease/License	1,268	3,677	7,966	4,443	8,500	13,910	64%
13316	504530	Safety Equipment	128	228	360	156	1,000	1,000	0%
13316	506010	Phone	1,061	1,061	1,067	358	1,100	1,100	0%
13316	506020	Heating Fuel	4,942	4,566	7,739	2,495	5,000	7,000	40%
13316	508010	Contracts	124,340	144,480	138,884	74,441	180,000	190,000	6%
13316	508310	Vehicle Maintenance	3,563	5,140	225	254	5,000	5,000	0%
13316	508312	Equipment Maintenance	12,807	11,186	11,981	790	15,000	15,000	0%
13316	508330	Gasoline	2,502	2,143	1,818	1,020	2,000	2,800	40%
13316	508335	Diesel	3,103	3,061	2,677	919	2,500	3,000	20%
13316	508605	Landfill Closure	9,184	9,379	12,898	6,043	16,000	16,000	0%
13316	508618	Trash Bags	30,767	18,260	21,333	18,938	25,000	30,000	20%
13316	508623	Hazardous Waste	8,880	5,600	5,273	1,579	9,500	9,500	0%
13316	508625	Transfer Hauling Costs	31,680	37,838	37,984	8,245	22,000	25,000	14%
13316	508627	Grinding & Disposal	13,872	2,800	3,500	-	5,000	5,000	0%
Total		Solid Waste Department	505,032	520,520	538,685	270,673	610,568	652,645	7%

**TOWN of TOPSHAM
FY 2026 2027 Budget
Expense Detail**

ORG	OBJ	ACCOUNT DESCRIPTION	FY2023 ACTUALS	FY2024 ACTUALS	FY2025 ACTUAL	12/31/2025	FY 2026 Budget	FY 2027 TM	% Change
						FY 2026 YTD			
14422	501005	FT Payroll	202,027	136,088	141,646	73,190	147,550	155,295	5%
14422	501010	PT Payroll	12,074	27,238	31,143	20,931	26,282	35,770	36%
14422	502010	Insurance	68,993	49,882	53,004	27,577	58,658	64,975	11%
14422	502020	Retirement	8,665	6,587	6,969	3,504	7,392	7,278	-2%
14422	502030	Fica/Medicare	17,918	12,850	13,113	7,111	13,128	14,655	12%
14422	502040	Workers Compensation	9,568	7,430	4,653	1,156	3,525	3,177	-10%
14422	503010	Advertising	-	-	68	-	250	250	0%
14422	503040	Professional Services	1,645	1,590	775	170	1,500	1,500	0%
14422	504020	Mileage	-	109	102	-	250	250	0%
14422	504025	Transportation	-	-	-	-	700	700	0%
14422	504040	Supplies	1,179	182	422	304	1,800	1,800	0%
14422	504045	Uniforms	-	347	436	-	750	500	-33%
14422	504070	Printing	313	637	714	107	500	400	-20%
14422	504530	Safety Equipment	459	249	158	165	600	500	-17%
14422	506010	Phone/Internet Service	1,061	469	1,055	214	1,100	1,100	0%
14422	506020	Heating Fuel	2,205	2,105	2,093	592	2,500	2,500	0%
14422	508010	Contracts	4,698	-	465	-	1,300	1,300	0%
14422	508101	Baseball	7,886	9,083	7,022	-	9,000	9,000	0%
14422	508102	Basketball	20,757	11,864	8,793	6,810	22,000	23,000	5%
14422	508104	Lacrosse	7,687	6,585	8,386	-	8,500	9,000	6%
14422	508105	Camps	8,336	5,185	9,762	5,889	16,000	16,000	0%
14422	508106	General	26,858	33,086	24,046	17,848	24,000	25,000	4%
14422	508108	Running Programs	4,227	2,412	3,397	283	8,200	8,200	0%
14422	508111	Soccer	17,499	16,276	18,859	18,251	28,000	25,000	-11%
14422	508112	Tennis	-	-	-	-	400	400	0%
14422	508310	Vehicle Maintenance	3,936	-	-	-	-	-	-
14422	508326	Equipment & Maintenance	3,769	3,678	6,413	553	7,000	7,000	0%
14422	508330	Gas	5,191	-	-	-	-	-	-
14422	508656	Court/Fence Repair	358	512	374	780	2,000	2,000	0%
14422	508658	Halloween Activities	522	811	661	363	750	500	-33%
14422	508659	Studio Maintenance	810	-	-	-	-	-	-
14422	508660	Loam/Lime/pesticides	-	-	312	446	1,000	7,200	620%
14422	508662	Special Programs/Awards	3,042	2,756	2,464	934	2,500	2,500	0%
Total		Parks & Recreation	441,680	338,011	347,305	187,179	397,135	426,749	7%

**TOWN of TOPSHAM
FY 2026 2027 Budget
Expense Detail**

ORG	OBJ	ACCOUNT DESCRIPTION	FY2023 ACTUALS	FY2024 ACTUALS	FY2025 ACTUAL	12/31/2025	FY 2026 Budget	FY 2027 TM	% Change
						FY 2026 YTD			
14423	501005	TPL FT Payroll	411,565	429,565	425,493	217,090	484,997	498,006	3%
14423	501010	TPL PT Payroll	135,671	143,881	167,553	94,193	162,972	167,745	3%
14423	502010	TPL Insurance	74,489	77,939	105,021	51,111	85,820	141,700	65%
14423	502020	TPL Retirement	20,898	21,391	21,314	8,661	29,100	27,000	-7%
14423	502030	TPL Fica/Medi	44,166	44,411	44,928	23,790	49,683	48,377	-3%
14423	502040	TPL Workers Compensation	2,125	2,063	1,237	1,189	2,500	1,500	-40%
14423	502050	TPL Other EE Benefits	1,226	2,127	1,308	-	1,731	1,600	-8%
14423	502070	TPL Unemployment	-	-	3,606	961	4,100	3,900	-5%
14423	503010	TPL Advertising	5,000	6,000	6,000	7,000	7,000	7,000	0%
14423	503020	TPL Dues/Memberships	625	858	460	673	700	700	0%
14423	504001	TPL Audio/Video	7,208	7,550	4,175	2,290	4,815	3,365	-30%
14423	504002	TPL Books	9,269	9,731	10,401	11,863	10,935	9,950	-9%
14423	504003	TPL Electronic Materials	6,556	6,814	10,498	10,707	11,235	10,225	-9%
14423	504004	TPL Periodicals/Newspapers	595	373	679	173	749	749	0%
14423	504040	TPL Office Supplies	4,501	4,704	4,452	3,586	5,133	4,000	-22%
14423	504061	TPL Postage	348	311	195	279	385	300	-22%
14423	504085	TPL Technology	3,144	3,792	3,394	1,947	3,645	2,000	-45%
14423	506010	TPL Phone/Internet	1,720	1,933	3,107	1,889	3,100	3,900	26%
14423	506020	TPL Heating Fuel	14,235	10,030	11,118	4,889	10,500	11,674	11%
14423	506030	TPL Sewer	511	568	994	126	600	1,045	74%
14423	506040	TPL Water	1,692	2,047	2,402	548	2,500	2,500	0%
14423	506050	TPL Electricity	15,220	11,353	9,816	5,038	12,500	12,500	0%
14423	507050	TPL HRA/FSA Admin cost	2,458	6,560	6,983	1,732	2,500	3,500	40%
14423	508010	TPL Contractual Service	-	-	2,950	1,051	5,500	4,000	-27%
14423	508020	TPL Building Repairs	2,980	2,740	2,410	-	2,000	2,000	0%
Total		Library	766,201	796,740	850,494	450,786	904,700	969,236	7%

**TOWN of TOPSHAM
FY 2026 2027 Budget
Expense Detail**

ORG	OBJ	ACCOUNT DESCRIPTION	FY2023 ACTUALS	FY2024 ACTUALS	FY2025 ACTUAL	12/31/2025	FY 2026 Budget	FY 2027 TM	% Change
						FY 2026 YTD			
16627	506505	Electricity Lights & Signals	54,608	20,197	16,982	5,908	17,500	18,300	5%
16627	506510	Traffic Signal R & M	24,952	16,215	26,916	1,755	28,000	28,000	0%
16627	506511	Street Light Repair	-	-	24,301	1,691	20,000	30,000	50%
16627	506515	Hydrant Rental	311,327	366,040	410,000	104,449	420,000	439,000	5%
Total		Public Utilities	390,887	402,452	478,199	113,803	485,500	515,300	6%
18832	507515	Debt Service Monument Place	569,359	-	-	-	-	-	
18832	507520	Debt Service Municipal Complex	2,503,766	-	-	-	-	-	
18832	507525	Debt Service Sidewalks	76,500	-	-	-	-	-	
18832	507540	Debt Service 2015 Equipment	81,289	79,489	77,577	75,571	75,571	-	-100%
18832	507541	Debt Service 2016 Equipment	131,231	129,206	127,024	123,397	124,684	122,188	-2%
Total		Debt Service	3,362,145	208,695	204,601	198,968	200,255	122,188	-39%

**TOWN of TOPSHAM
FY 2026 2027 Budget
Expense Detail**

ORG	OBJ	ACCOUNT DESCRIPTION	FY2023 ACTUALS	FY2024 ACTUALS	FY2025 ACTUAL	12/31/2025	FY 2026 Budget	FY 2027 TM	% Change
						FY 2026 YTD			
19960	505003	Replacement CIP	182,576	212,620	33,403	-	-	-	
19960	505004	Office Equipment Cap Prog	25,189	41,679	28,983	6,762	30,000	30,000	0%
19960	505009	Elm Street Culvert	144,062			279,845	-	-	
19960	505015	PW Paving	741,352	846,394	668,907	347,231	500,000	500,000	0%
19960	505021	Development Projects	-	105,848	84,152	-	-	400,000	
19960	505050	Tedford Culvert/Construction	-		20,974	803,878	800,000	-	-100%
19960	505051	Pleasant Point	-		92,911		-	-	
19960	505026	Vehicle/Equip Public Works	321,044	409,377	587,462	11,319	38,000	186,000	389%
19960	505027	Vehicle/Equip Fire/EMS	99,785	100,398	98,073	89,107	371,000	178,000	-52%
19960	505028	Vehicle/Equip Police	99,823	115,207	112,021	61,907	65,000	175,000	169%
19960	505029	Camera/Security Town Hall	17,388	7,612	-	-	-	-	
19960	505030	Loader Solid Waste	188,945	-	-	-	-	-	
19960	505052	Rec Facilites Improvements	-	-	-	9,485	11,000	22,000	100%
19960	505054	Foreside Parking	-	-	-	88,583	-	-	
19960	505060	Assessing Revaluation	15,000	15,000	25,000	25,000	25,000	25,000	0%
19960	505061	Land	-	157,000	-	-	-	-	
19960	505087	Capital Maintenance	13,613	73,098	81,433	-	75,000	50,000	-33%
19960	505096	Main Steet Lights	40,000	-	-	-	-	-	
19960	505098	Frank J Wood Bridge	-	-	177,500	-	-	-	
Total		Capital Programs	1,888,777	2,084,232	2,010,819	1,723,118	1,915,000	1,566,000	-18%
Total		General Fund	14,523,655	11,995,686	12,582,406	7,300,705	14,098,258	14,568,940	3%