FY27 Proposed Budget

Expense

	2026 Budget	2027 Initial	2027 Manager	Man Req vs" Curr Bud Change $	Man Req vs Curr Bud Change %
Dept/Div: 12-20 General Government / General Government					
Wages					
510-110 Salary	331,843.00	354,299.00	354,299.00	22,456.00	6.77%
This line includes the City Manger, Finance Director, City Clerk/Tax Collector and Code Enforcement Officer. ICM increased this line for City Manager salary negotiations.					
510-111 Regular	137,807.00	147,160.00	147,160.00	9,353.00	6.79%
510-112 Part-time	5,750.00	5,750.00	5,750.00	0.00	.00%
510-130 Overtime	3,000.00	3,000.00	3,000.00	0.00	.00%
Wages	478,400.00	510,209.00	510,209.00	31,809.00	6.65%
Benefits					
520-210 Health Insurance	100,606.00	115,951.00	115,951.00	15,345.00	15.25%
520-220 Retirement	49,805.00	49,893.00	49,893.00	88.00	.18%
520-230 FICA/Medicare	7,978.00	8,646.00	8,646.00	668.00	8.37%
520-235 Life Insurance	367.00	143.10	143.10	-223.90	-61.01%
520-240 Unemployment	2,500.00	2,500.00	2,500.00	0.00	.00%
520-245 ME Paid Leave	2,401.00	2,547.00	2,547.00	146.00	6.08%
520-250 Workers' Comp	121,800.00	125,000.00	125,000.00	3,200.00	2.63%
520-270 Clothing	500.00	500.00	500.00	0.00	.00%
Benefits	285,957.00	305,180.10	305,180.10	19,223.10	6.72%
Travel & Training					
610-311 Training	3,000.00	3,000.00	3,000.00	0.00	.00%
610-313 Transportation	4,500.00	4,500.00	4,500.00	0.00	.00%
610-314 Registration/Fees	3,200.00	3,200.00	3,200.00	0.00	.00%
610-315 Lodging/Meals	1,850.00	1,850.00	1,850.00	0.00	.00%
Travel & Training	12,550.00	12,550.00	12,550.00	0.00	.00%
Dues/Subscriptions					
620-320 Membership Dues	7,930.00	8,250.00	8,250.00	320.00	4.04%
620-321 Subscriptions	1,415.00	1,415.00	1,415.00	0.00	.00%
Dues/Subscriptions	9,345.00	9,665.00	9,665.00	320.00	3.42%
Advertising					
630-330 Advertising	8,500.00	8,500.00	8,500.00	0.00	.00%
Advertising	8,500.00	8,500.00	8,500.00	0.00	.00%
Technology					
640-410 Hardware	4,000.00	4,000.00	4,000.00	0.00	.00%
640-411 Software	24,918.00	27,433.00	27,433.00	2,515.00	10.09%
Vision Maint $14,823, Vision Cloud $7,160, CAI Webhosting $3,200, ESRI/CAI GIS $1,650, and Misc Software $600.					
640-412 Supplies	250.00	250.00	250.00	0.00	.00%
640-413 Cell Phones/MiFis	2,100.00	2,300.00	2,300.00	200.00	9.52%
City Manager, Finance Director, City Clerk and Code Enforcement Officer.					
Technology	31,268.00	33,983.00	33,983.00	2,715.00	8.68%
Materials/Supplies					
650-431 Office Supplies	5,500.00	5,500.00	5,500.00	0.00	.00%

FY27 Proposed Budget

Expense

	2026 Budget	2027 Initial	2027 Manager	Man Req vs" Curr Bud Change $	Man Req vs Curr Bud Change %
Dept/Div: 12-20 General Government / General Government CONT'D					
650-432 Postage	15,000.00	15,000.00	15,000.00	0.00	.00%
650-459 Break Room Supplies	250.00	250.00	250.00	0.00	.00%
Materials/Supplies	20,750.00	20,750.00	20,750.00	0.00	.00%
Equipment & Maint					
660-510 Miscellaneous	9,895.00	9,895.00	9,895.00	0.00	.00%
This account pays for rental of voting machines and media programming for elections.					
Equipment & Maint	9,895.00	9,895.00	9,895.00	0.00	.00%
Vehicles & Maint					
680-560 Repairs/Maint.	1,500.00	1,500.00	1,500.00	0.00	.00%
680-561 Fuel	2,300.00	2,000.00	2,000.00	-300.00	-13.04%
680-562 Tires	600.00	500.00	500.00	-100.00	-16.67%
Vehicles & Maint	4,400.00	4,000.00	4,000.00	-400.00	-9.09%
Prof Services					
690-610 Other Contractual	3,000.00	3,500.00	3,500.00	500.00	16.67%
Annual HRA, shredding, background checks, annual job posting fee.					
690-612 Legal	40,000.00	40,000.00	40,000.00	0.00	.00%
690-613 Printing & Binding	6,800.00	7,500.00	7,500.00	700.00	10.29%
Includes GIS mapping and annual report					
690-616 Audit	22,000.00	31,800.00	31,800.00	9,800.00	44.55%
Contracted - 25% increase. General Gov pays 75% and the Ambulance and WasteWater funds pay 12.5% each (based on percentage of all budgets).					
690-617 Assessor	69,000.00	69,000.00	69,000.00	0.00	.00%
3-year Contract approved by Council 1/15/25 (FY26, FY27 & FY28).					
690-619 Filing Fees	3,000.00	3,250.00	3,250.00	250.00	8.33%
690-620 Security & Alarm	300.00	325.00	325.00	25.00	8.33%
Prof Services	144,100.00	155,375.00	155,375.00	11,275.00	7.82%
Special Projects					
710-710 Special Projects	0.00	25,000.00	0.00	0.00	.00%
Final funding towards the reval project for a total of $275,000. ICM proposes to use $25K in the Special Revenue Tax Acquired Property account that has a balance of $62,384.					
Special Projects	0.00	25,000.00	0.00	0.00	.00%
Other					
910-930 Contingency	25,000.00	25,000.00	25,000.00	0.00	.00%
910-940 Employee Recognition	4,000.00	4,500.00	4,500.00	500.00	12.50%
910-955 Property & Casualty Insur	102,600.00	108,320.00	108,320.00	5,720.00	5.58%
910-980 Food	1,000.00	1,000.00	1,000.00	0.00	.00%
Other	132,600.00	138,820.00	138,820.00	6,220.00	4.69%
General Government	1,137,765.00	1,233,927.10	1,208,927.10	71,162.10	6.25%

FY27 Proposed Budget

Expense

	2026 Budget	2027 Initial	2027 Manager	Man Req vs" Curr Bud Change $	Man Req vs Curr Bud Change %
Dept/Div: 13-30 Technology / Technology					
Technology					
640-410 Hardware	10,000.00	0.00	0.00	-10,000.00	-100.00%
Replaced Firewall Hardware in FY26					
640-411 Software	94,524.00	75,390.00	75,390.00	-19,134.00	-20.24%
TRIO $18,866/Gov Delivery $5,480/MapLink $2,495 annual and $8,245 setup/Microsoft monitoring $12,240/Champ Video Streaming $5,000/Codification annual $1,195 and $5,000 changes/Granicus Web Hosting $7,347/Granicus Mtg and Agenda Mgmt $9,522. This account was used for some of our ERGOS contracted services in FY26-moved to Contractual.					
640-412 Supplies	500.00	500.00	500.00	0.00	.00%
640-414 VOIP/Internet	32,400.00	32,640.00	32,640.00	240.00	.74%
Phones & Internet					
Technology	137,424.00	108,530.00	108,530.00	-28,894.00	-21.03%
Equipment & Maint					
660-510 Miscellaneous	1,000.00	1,000.00	1,000.00	0.00	.00%
Equipment & Maint	1,000.00	1,000.00	1,000.00	0.00	.00%
Prof Services					
690-610 Other Contractual	11,200.00	11,300.00	11,300.00	100.00	.89%
Copier maint. $3,000/CMC Camera maint. $2,000/CMC fob maint. $2,000/CMC phone maint. $2,000/Postage machine lease $2,300					
690-638 Technology Services	25,000.00	52,800.00	52,800.00	27,800.00	111.20%
Contractual Tech Services with ERGOS (formerly API).					
Prof Services	36,200.00	64,100.00	64,100.00	27,900.00	77.07%
Debt					
810-812 Leases	8,710.00	8,710.00	8,710.00	0.00	.00%
Annual copier lease for all departments.					
Debt	8,710.00	8,710.00	8,710.00	0.00	.00%
Technology	183,334.00	182,340.00	182,340.00	-994.00	-.54%

Expense

	2026 Budget	2027 Initial	2027 Manager	Man Req vs" Curr Bud Change $	Man Req vs Curr Bud Change %
Dept/Div: 14-40 Public Safety / Police					
Wages					
510-110 Salary	103,480.00	107,619.00	107,619.00	4,139.00	4.00%
510-111 Regular	741,054.00	843,657.00	843,657.00	102,603.00	13.85%
Added Floater position to fill vacancies and offset overtime. Cost of wages & benefits for an added position is $100K. The net savings by doing this would be an approximate savings of $50K.					
510-120 Holiday Pay	37,000.00	37,000.00	37,000.00	0.00	.00%
510-130 Overtime	110,000.00	125,000.00	125,000.00	15,000.00	13.64%
Overtime has cost $190K-$250K for the last few fiscal years. Hiring a floater position at $100K in wages and benefits could reduce the overtime to $125K if we have full staffing levels.					
Wages	991,534.00	1,113,276.00	1,113,276.00	121,742.00	12.28%
Benefits					
520-210 Health Insurance	164,417.00	210,083.00	210,083.00	45,666.00	27.77%
520-220 Retirement	112,027.00	127,343.00	127,343.00	15,316.00	13.67%
520-230 FICA/Medicare	16,528.00	18,380.00	18,380.00	1,852.00	11.21%
520-235 Life Insurance	403.00	454.00	454.00	51.00	12.66%
520-245 ME Paid Leave	4,958.00	5,566.00	5,566.00	608.00	12.26%
520-270 Clothing	14,000.00	14,000.00	14,000.00	0.00	.00%
Contractual clothing allowance, drycleaning services, academy clothing, and outfitting new hires.					
520-280 Physical Fitness	3,000.00	3,000.00	3,000.00	0.00	.00%
520-290 Education	3,600.00	3,600.00	3,600.00	0.00	.00%
Benefits	318,933.00	382,426.00	382,426.00	63,493.00	19.91%
Travel & Training					
610-313 Transportation	1,000.00	1,000.00	1,000.00	0.00	.00%
610-314 Registration/Fees	8,500.00	10,000.00	10,000.00	1,500.00	17.65%
One BLETP ($4,000), Dirigo on-line ($800), Police 1 training ($1,300), NESPN ($100), and mandatory trainings.					
610-315 Lodging/Meals	2,500.00	2,500.00	2,500.00	0.00	.00%
Travel & Training	12,000.00	13,500.00	13,500.00	1,500.00	12.50%
Dues/Subscriptions					
620-320 Membership Dues	1,000.00	610.00	610.00	-390.00	-39.00%
Dues/Subscriptions	1,000.00	610.00	610.00	-390.00	-39.00%
Advertising					
630-335 Outreach	450.00	450.00	450.00	0.00	.00%
Advertising	450.00	450.00	450.00	0.00	.00%
Technology					
640-410 Hardware	0.00	3,000.00	0.00	0.00	.00%
New laptop for cruiser. ICM recommends using drug forfeiture funds.					
640-411 Software	13,200.00	15,210.00	15,210.00	2,010.00	15.23%
$7,500 IMC, $7,110 Power DMS, $600 GPS.					
640-412 Supplies	200.00	200.00	200.00	0.00	.00%
640-413 Cell Phones/MiFis	4,140.00	5,100.00	5,100.00	960.00	23.19%
7 Cruisers wifi cards ($4,500), and Chief & Detective cellphone stipends ($300 each).					

Expense

	2026 Budget	2027 Initial	2027 Manager	Man Req vs" Curr Bud Change $	Man Req vs Curr Bud Change %
Dept/Div: 14-40 Public Safety / Police CONT'D					
Technology	17,540.00	23,510.00	20,510.00	2,970.00	16.93%
Materials/Supplies					
650-430 Miscellaneous	4,800.00	5,000.00	5,000.00	200.00	4.17%
$2,000 Ammo, $500 Title Books, $1,000 Evidence Supplies, $300 Parking Enforcement Supplies, $1,000 less lethal munitions.					
650-431 Office Supplies	600.00	750.00	750.00	150.00	25.00%
650-432 Postage	200.00	200.00	200.00	0.00	.00%
Materials/Supplies	5,600.00	5,950.00	5,950.00	350.00	6.25%
Equipment & Maint					
660-510 Miscellaneous	5,000.00	5,000.00	5,000.00	0.00	.00%
$3,200 1/2 the cost of 4 Bullet Proof Vests (balance paid by grant), $300 Flashlights, $1,000 Duty Gear, $500 Weapon Repairs.					
660-511 Radios & Repairs	5,800.00	6,200.00	6,200.00	400.00	6.90%
Radio repairs, calibration and potential new replacement radio and radar.					
660-519 LH Tower Maintenance	3,000.00	3,000.00	3,000.00	0.00	.00%
660-520 Tasers	9,100.00	14,946.00	10,403.00	1,303.00	14.32%
Annual taser contract $10,403 - removed replacement cartridges as they will be included in the contract.					
660-524 MVR/BWC System	17,531.00	12,000.00	12,000.00	-5,531.00	-31.55%
Equipment & Maint	40,431.00	41,146.00	36,603.00	-3,828.00	-9.47%
Buildings & Grounds					
670-541 Space Rental	3,000.00	3,000.00	3,000.00	0.00	.00%
Rental of storage unit for secure files.					
Buildings & Grounds	3,000.00	3,000.00	3,000.00	0.00	.00%
Vehicles & Maint					
680-560 Repairs/Maint.	6,200.00	29,700.00	29,700.00	23,500.00	379.03%
$8,500 Repairs, $300 Inspections and Car Wash supplies and $20,900 for new vehicle set up.					
680-561 Fuel	24,000.00	19,000.00	19,000.00	-5,000.00	-20.83%
680-562 Tires	5,000.00	5,000.00	5,000.00	0.00	.00%
Vehicles & Maint	35,200.00	53,700.00	53,700.00	18,500.00	52.56%
Prof Services					
690-611 Medical Testing	2,500.00	2,700.00	2,700.00	200.00	8.00%
690-618 Dispatching	146,164.00	156,099.00	156,099.00	9,935.00	6.80%
69% of dispatch fees.					
690-621 Humane Society	10,382.00	11,743.00	11,743.00	1,361.00	13.11%
1.97 per capita based on population of 5,961					
690-626 Light Repairs	2,500.00	2,500.00	2,500.00	0.00	.00%
690-633 Contractor Services	4,000.00	7,800.00	7,800.00	3,800.00	95.00%
Contracted services with Dirigo Safety to move towards State Accredidation ($3,800) and MLEAP accredidation services ($4,000).					
Prof Services	165,546.00	180,842.00	180,842.00	15,296.00	9.24%
Debt					
810-810 Principal	18,425.00	29,525.00	29,525.00	11,100.00	60.24%
Debt	18,425.00	29,525.00	29,525.00	11,100.00	60.24%
Police	1,609,659.00	1,847,935.00	1,840,392.00	230,733.00	14.33%

FY27 Proposed Budget

Expense

	2026 Budget	2027 Initial	2027 Manager	Man Req vs" Curr Bud Change $	Man Req vs Curr Bud Change %
Dept/Div: 14-45 Public Safety / Fire					
Wages					
510-110 Salary	48,776.00	50,690.00	50,690.00	1,914.00	3.92%
50% of Chiefs wages					
510-111 Regular	477,234.00	479,831.00	444,375.00	-32,859.00	-6.89%
Second year of 5-year transition from 35/65 to 20/80. This year is a 29/71 split affecting wages and benefits. ICM removed the two proposed positions (29% of the wages and benefits).					
510-117 Call Crew	2,000.00	2,000.00	2,000.00	0.00	.00%
510-130 Overtime	120,000.00	125,000.00	125,000.00	5,000.00	4.17%
Wages	648,010.00	657,521.00	622,065.00	-25,945.00	-4.00%
Benefits					
520-210 Health Insurance	150,689.00	163,378.00	149,565.00	-1,124.00	-.75%
520-220 Retirement	78,704.00	79,702.00	75,021.00	-3,683.00	-4.68%
520-230 FICA/Medicare	9,520.00	9,658.00	9,144.00	-376.00	-3.95%
520-235 Life Insurance	99.00	92.00	92.00	-7.00	-7.07%
520-245 ME Paid Leave	3,240.00	3,288.00	3,110.00	-130.00	-4.01%
520-280 Physical Fitness	0.00	1,740.00	1,740.00	1,740.00	100.00%
Benefits	242,252.00	257,858.00	238,672.00	-3,580.00	-1.48%
Travel & Training					
610-313 Transportation	1,000.00	1,000.00	1,000.00	0.00	.00%
610-314 Registration/Fees	3,250.00	3,250.00	3,250.00	0.00	.00%
610-315 Lodging/Meals	1,000.00	1,000.00	1,000.00	0.00	.00%
Travel & Training	5,250.00	5,250.00	5,250.00	0.00	.00%
Dues/Subscriptions					
620-320 Membership Dues	100.00	110.00	110.00	10.00	10.00%
Dues/Subscriptions	100.00	110.00	110.00	10.00	10.00%
Advertising					
630-330 Advertising	100.00	100.00	100.00	0.00	.00%
630-335 Outreach	6,500.00	6,500.00	6,500.00	0.00	.00%
Includes fire prevention for the middle school and headstart children, as opposed to just grades K-5.					
Advertising	6,600.00	6,600.00	6,600.00	0.00	.00%
Technology					
640-411 Software	2,100.00	1,305.00	1,305.00	-795.00	-37.86%
Aladtec $1,070 and I Am Respond $235					
640-412 Supplies	200.00	200.00	200.00	0.00	.00%
640-413 Cell Phones/MiFis	150.00	150.00	150.00	0.00	.00%
Technology	2,450.00	1,655.00	1,655.00	-795.00	-32.45%
Materials/Supplies					
650-430 Miscellaneous	180.00	180.00	180.00	0.00	.00%
650-431 Office Supplies	300.00	300.00	300.00	0.00	.00%
650-432 Postage	100.00	100.00	100.00	0.00	.00%
650-442 Cleaning Supplies	400.00	400.00	400.00	0.00	.00%

Expense

	2026 Budget	2027 Initial	2027 Manager	Man Req vs" Curr Bud Change $	Man Req vs Curr Bud Change %
Dept/Div: 14-45 Public Safety / Fire CONT'D					
Materials/Supplies	980.00	980.00	980.00	0.00	.00%
Equipment & Maint					
660-510 Miscellaneous	14,000.00	12,300.00	12,300.00	-1,700.00	-12.14%
Hose replacement $4,500, Salvage covers and small tools $1,500, Cascade maint $1,500, Hose testing $4,000, Winch inspection $600, extinguisher testing $200					
660-511 Radios & Repairs	2,000.00	2,000.00	2,000.00	0.00	.00%
660-517 Turnout Gear	13,200.00	17,600.00	17,600.00	4,400.00	33.33%
4 sets of turnout gear @ $4,400 each.					
660-519 LH Tower Maintenance	1,500.00	1,500.00	1,500.00	0.00	.00%
660-525 SCBA	0.00	16,800.00	16,800.00	16,800.00	100.00%
New operational expense to replace 11 SCBA cylinders @ $1,300/cylinder plus $2,500 for maintenance and testing of the SCBAs.					
Equipment & Maint	30,700.00	50,200.00	50,200.00	19,500.00	63.52%
Buildings & Grounds					
670-537 Repairs/Maint.	1,000.00	1,000.00	1,000.00	0.00	.00%
670-542 Fire Hydrants	387,650.00	401,470.00	401,470.00	13,820.00	3.57%
Buildings & Grounds	388,650.00	402,470.00	402,470.00	13,820.00	3.56%
Vehicles & Maint					
680-560 Repairs/Maint.	20,000.00	25,000.00	25,000.00	5,000.00	25.00%
Increase to account for historical and inflation.					
680-561 Fuel	8,000.00	7,000.00	7,000.00	-1,000.00	-12.50%
680-562 Tires	3,000.00	3,000.00	3,000.00	0.00	.00%
680-565 Boat	2,500.00	2,500.00	2,500.00	0.00	.00%
Bottom paint, winterization costs and cost to have bouys placed in spring and removed in fall.					
Vehicles & Maint	33,500.00	37,500.00	37,500.00	4,000.00	11.94%
Prof Services					
690-611 Medical Testing	2,500.00	2,500.00	2,500.00	0.00	.00%
Fit testing $100 per employee includes Chief.					
690-618 Dispatching	4,885.00	5,217.00	5,217.00	332.00	6.80%
2% of Dispatch fees.					
Prof Services	7,385.00	7,717.00	7,717.00	332.00	4.50%
Debt					
810-810 Principal	144,676.00	92,451.00	92,451.00	-52,225.00	-36.10%
Debt	144,676.00	92,451.00	92,451.00	-52,225.00	-36.10%
Other					
910-960 Ambulance Services	286,185.00	367,831.00	329,281.00	43,096.00	15.06%
Base rate $252,683, full year of uncollectables $56,575, and year three of five-year payback on old uncollectables $58,573. ICM removed 2 positions reducing the base rate to $214,133.					
Other	286,185.00	367,831.00	329,281.00	43,096.00	15.06%
Fire	1,796,738.00	1,888,143.00	1,794,951.00	-1,787.00	-.10%

Expense

	2026 Budget	2027 Initial	2027 Manager	Man Req vs" Curr Bud Change $	Man Req vs Curr Bud Change %
Dept/Div: 15-50 Public Works / Buildings & Grounds					
Wages					
510-111 Regular	43,472.00	45,219.00	45,219.00	1,747.00	4.02%
Wages	43,472.00	45,219.00	45,219.00	1,747.00	4.02%
Benefits					
520-210 Health Insurance	26,055.00	4,248.00	4,248.00	-21,807.00	-83.70%
520-220 Retirement	4,434.00	4,612.00	4,612.00	178.00	4.01%
520-230 FICA/Medicare	630.00	656.00	656.00	26.00	4.13%
520-235 Life Insurance	0.00	155.00	155.00	155.00	100.00%
520-245 ME Paid Leave	217.00	226.00	226.00	9.00	4.15%
520-270 Clothing	650.00	650.00	650.00	0.00	.00%
Benefits	31,986.00	10,547.00	10,547.00	-21,439.00	-67.03%
Technology					
640-413 Cell Phones/MiFis	300.00	300.00	300.00	0.00	.00%
Technology	300.00	300.00	300.00	0.00	.00%
Materials/Supplies					
650-430 Miscellaneous	1,000.00	1,000.00	1,000.00	0.00	.00%
650-442 Cleaning Supplies	4,000.00	4,000.00	4,000.00	0.00	.00%
650-457 Safety Supplies	200.00	200.00	200.00	0.00	.00%
Materials/Supplies	5,200.00	5,200.00	5,200.00	0.00	.00%
Buildings & Grounds					
670-531 Heating Oil	3,000.00	3,000.00	3,000.00	0.00	.00%
670-532 Natural Gas	14,500.00	20,000.00	20,000.00	5,500.00	37.93%
Major increase in natural gas costs plus a projected 10% added increase.					
670-533 Propane	600.00	600.00	600.00	0.00	.00%
670-534 Electricity	55,000.00	55,000.00	55,000.00	0.00	.00%
670-535 Water	5,000.00	6,000.00	6,000.00	1,000.00	20.00%
Increase in Water					
670-536 Sewer	3,000.00	3,000.00	3,000.00	0.00	.00%
670-537 Repairs/Maint.	13,500.00	13,500.00	13,500.00	0.00	.00%
670-538 Roof Repairs	2,500.00	2,500.00	2,500.00	0.00	.00%
670-540 Inspections	1,000.00	1,000.00	1,000.00	0.00	.00%
670-541 Space Rental	1,000.00	1,000.00	1,000.00	0.00	.00%
Gardiner Main Street Parking Lot rental = to the cost of the taxes ($852 in FY26).					
670-543 Use of Arcade Alley	4,200.00	4,400.00	4,400.00	200.00	4.76%
Owner receives 90% of their taxes returned for the use of the Arcade Alley.					
670-544 Safety Compliance	500.00	500.00	500.00	0.00	.00%
Buildings & Grounds	103,800.00	110,500.00	110,500.00	6,700.00	6.45%
Prof Services					
690-611 Medical Testing	500.00	500.00	500.00	0.00	.00%
690-624 Hatch Hill	58,000.00	58,000.00	58,000.00	0.00	.00%
690-625 Waste Removal	9,000.00	9,000.00	9,000.00	0.00	.00%

Expense

	2026 Budget	2027 Initial	2027 Manager	Man Req vs" Curr Bud Change $	Man Req vs Curr Bud Change %
Dept/Div: 15-50 Public Works / Buildings & Grounds CONT'D					
690-633 Contractor Services	2,000.00	2,000.00	2,000.00	0.00	.00%
690-646 Rug Cleaning	500.00	500.00	500.00	0.00	.00%
Prof Services	70,000.00	70,000.00	70,000.00	0.00	.00%
Debt					
810-810 Principal	33,677.00	32,610.00	32,610.00	-1,067.00	-3.17%
Debt	33,677.00	32,610.00	32,610.00	-1,067.00	-3.17%
Buildings & Grounds	288,435.00	274,376.00	274,376.00	-14,059.00	-4.87%

Expense

	2026 Budget	2027 Initial	2027 Manager	Man Req vs" Curr Bud Change $	Man Req vs Curr Bud Change %
Dept/Div: 15-55 Public Works / Highway					
Wages					
510-110 Salary	88,795.00	95,472.00	95,472.00	6,677.00	7.52%
510-111 Regular	552,449.00	608,110.00	608,110.00	55,661.00	10.08%
510-130 Overtime	70,000.00	80,000.00	80,000.00	10,000.00	14.29%
Wages	711,244.00	783,582.00	783,582.00	72,338.00	10.17%
Benefits					
520-210 Health Insurance	146,331.00	156,063.00	156,063.00	9,732.00	6.65%
520-220 Retirement	72,547.00	74,352.00	74,352.00	1,805.00	2.49%
520-230 FICA/Medicare	10,313.00	11,362.00	11,362.00	1,049.00	10.17%
520-235 Life Insurance	964.00	868.00	868.00	-96.00	-9.96%
520-245 ME Paid Leave	3,556.00	3,918.00	3,918.00	362.00	10.18%
520-270 Clothing	8,500.00	8,500.00	8,500.00	0.00	.00%
Contractual					
Benefits	242,211.00	255,063.00	255,063.00	12,852.00	5.31%
Travel & Training					
610-313 Transportation	600.00	600.00	600.00	0.00	.00%
610-314 Registration/Fees	600.00	600.00	600.00	0.00	.00%
610-315 Lodging/Meals	600.00	800.00	800.00	200.00	33.33%
Travel & Training	1,800.00	2,000.00	2,000.00	200.00	11.11%
Dues/Subscriptions					
620-320 Membership Dues	275.00	300.00	300.00	25.00	9.09%
Dues/Subscriptions	275.00	300.00	300.00	25.00	9.09%
Technology					
640-411 Software	2,900.00	5,105.00	5,105.00	2,205.00	76.03%
$700/GIS(CAI) $950/ESRI GIS $100 weather app, and $1,200 vehicle computer scan device update. Adding GPS in 11 vehicles $15.95/month/vehicle $2,105.					
640-412 Supplies	400.00	400.00	400.00	0.00	.00%
640-413 Cell Phones/MiFis	900.00	900.00	900.00	0.00	.00%
Technology	4,200.00	6,405.00	6,405.00	2,205.00	52.50%
Materials/Supplies					
650-430 Miscellaneous	7,500.00	7,500.00	7,500.00	0.00	.00%
650-431 Office Supplies	500.00	500.00	500.00	0.00	.00%
650-436 Bagged Salt	1,000.00	1,000.00	1,000.00	0.00	.00%
650-437 Sand	1,000.00	1,000.00	1,000.00	0.00	.00%
650-438 Salt	130,000.00	150,000.00	140,000.00	10,000.00	7.69%
Increased costs and weather events. ICM recommends carrying forward $10K from FY26 Budget to reduce the FY27 Department Head proposed.					
650-440 Asphalt	15,000.00	20,000.00	20,000.00	5,000.00	33.33%
Cost increase and historical usage.					
650-441 Cold Patch	3,000.00	3,000.00	3,000.00	0.00	.00%
650-442 Cleaning Supplies	1,200.00	1,200.00	1,200.00	0.00	.00%

Expense

	2026 Budget	2027 Initial	2027 Manager	Man Req vs" Curr Bud Change $	Man Req vs Curr Bud Change %
Dept/Div: 15-55 Public Works / Highway CONT'D					
650-443 Signs	3,500.00	3,500.00	3,500.00	0.00	.00%
650-446 Community Events	3,000.00	3,000.00	3,000.00	0.00	.00%
650-448 Parks	5,000.00	5,000.00	5,000.00	0.00	.00%
650-450 Mulch	2,500.00	2,500.00	2,500.00	0.00	.00%
650-451 Culverts/Structure	15,000.00	15,000.00	15,000.00	0.00	.00%
650-452 Shop Tools	3,000.00	3,500.00	3,500.00	500.00	16.67%
650-453 Mechanic Tools	700.00	750.00	750.00	50.00	7.14%
650-456 Construction Materials	2,000.00	3,000.00	3,000.00	1,000.00	50.00%
650-457 Safety Supplies	2,000.00	2,000.00	2,000.00	0.00	.00%
650-458 Flags	1,500.00	2,000.00	2,000.00	500.00	33.33%
650-460 Oxy-Acetylene	3,500.00	3,500.00	3,500.00	0.00	.00%
Materials/Supplies	200,900.00	227,950.00	217,950.00	17,050.00	8.49%
Equipment & Maint					
660-510 Miscellaneous	25,000.00	25,000.00	25,000.00	0.00	.00%
660-513 Mowing Equipment	5,000.00	5,000.00	5,000.00	0.00	.00%
660-514 Small Power Tools	3,000.00	3,500.00	3,500.00	500.00	16.67%
660-516 Cutting Edges	8,000.00	12,000.00	12,000.00	4,000.00	50.00%
Cost of steel					
660-519 LH Tower Maintenance	3,000.00	3,000.00	3,000.00	0.00	.00%
PWs share of the LH Tower usage.					
660-521 Equip Rental	15,000.00	15,000.00	15,000.00	0.00	.00%
Rental of bucket truck to trim roadside trees, put up holiday decorations and flags. PW Director would like to carryforward $10K from FY26 to add to the FY27 funds and purchase a used bucket truck for approx. $25K or less. Will come to Council later for discussion.					
Equipment & Maint	59,000.00	63,500.00	63,500.00	4,500.00	7.63%
Buildings & Grounds					
670-533 Propane	10,000.00	10,500.00	10,500.00	500.00	5.00%
670-534 Electricity	5,000.00	6,500.00	6,500.00	1,500.00	30.00%
670-535 Water	1,150.00	1,150.00	1,150.00	0.00	.00%
670-536 Sewer	1,600.00	1,600.00	1,600.00	0.00	.00%
670-537 Repairs/Maint.	3,000.00	4,000.00	4,000.00	1,000.00	33.33%
670-538 Roof Repairs	3,600.00	3,600.00	3,600.00	0.00	.00%
670-540 Inspections	900.00	900.00	900.00	0.00	.00%
670-544 Safety Compliance	1,500.00	1,500.00	1,500.00	0.00	.00%
670-545 Downtown Sidewalk Maint	1,000.00	1,000.00	1,000.00	0.00	.00%
Buildings & Grounds	27,750.00	30,750.00	30,750.00	3,000.00	10.81%
Vehicles & Maint					
680-560 Repairs/Maint.	40,000.00	40,000.00	35,000.00	-5,000.00	-12.50%
ICM reduced due to increased rotation of vehicles and equipment and historical expenses.					
680-561 Fuel	45,000.00	40,000.00	40,000.00	-5,000.00	-11.11%
680-562 Tires	7,000.00	7,000.00	7,000.00	0.00	.00%

Expense

	2026 Budget	2027 Initial	2027 Manager	Man Req vs" Curr Bud Change $	Man Req vs Curr Bud Change %
Dept/Div: 15-55 Public Works / Highway CONT'D					
680-563 Lube/Oil	8,000.00	8,000.00	8,000.00	0.00	.00%
Vehicles & Maint	100,000.00	95,000.00	90,000.00	-10,000.00	-10.00%
Prof Services					
690-611 Medical Testing	2,600.00	2,600.00	2,600.00	0.00	.00%
690-626 Light Repairs	10,000.00	20,000.00	20,000.00	10,000.00	100.00%
Increased to replace faulty circuits and fuses in the street lights and downtown light repairs.					
690-627 Rail Trail	5,000.00	6,000.00	6,000.00	1,000.00	20.00%
690-630 Paving	400,000.00	500,000.00	400,000.00	0.00	.00%
Street paving, GMS Parking Lot, and $50K towards the Arcade Parking Lot. ICM removed GMS Parking Lot and $50K Arcade Parking Lot. This leaves a $400K annual paving budget.					
690-631 Road Striping/Paint	30,000.00	33,000.00	33,000.00	3,000.00	10.00%
690-632 Roadside Mowing	5,500.00	0.00	0.00	-5,500.00	-100.00%
Purchased roadside mowing attachment in FY26.					
690-633 Contractor Services	10,000.00	10,000.00	10,000.00	0.00	.00%
690-634 Tree Maintenance	15,000.00	10,000.00	10,000.00	-5,000.00	-33.33%
690-635 Spring Cleanup	6,000.00	7,500.00	7,500.00	1,500.00	25.00%
690-641 Engineering	34,000.00	46,000.00	20,000.00	-14,000.00	-41.18%
Engineering of the waterfront boardwalk. Combine these funds with the FY26 Carryforward amount of $29K for a total of $75K. ICM recommends using TIF funds and leave $20K for potential other engineering needs.					
690-642 Stormwater Control	15,000.00	15,000.00	15,000.00	0.00	.00%
690-650 Gardens	10,000.00	10,000.00	10,000.00	0.00	.00%
Upkeep of the City's gardens at the Waterfront, McKay and Dearborn Parks, and the island.					
690-651 Cemetery Mowing	20,000.00	25,000.00	25,000.00	5,000.00	25.00%
Contracted cemetery mowing at Libby Hill, Mt. Hope, Cannard, & Plaisted.					
690-652 Sidewalks	0.00	225,000.00	0.00	0.00	.00%
Council have mentioned the need to start budgeting for sidewalk replacement. Two areas were identified. High Holborn Street is slated for all new paving which makes it the best candidate for sidewalk replacement (estimated cost of $225K). West Hill Road is in much need of sidewalk replacment at a estimated cost of $190K. ICM removed.					
Prof Services	563,100.00	910,100.00	559,100.00	-4,000.00	-.71%
Special Projects					
Special Projects	0.00	0.00	0.00	0.00	.00%
Debt					
810-810 Principal	381,883.00	351,394.00	276,494.00	-105,389.00	-27.60%
The $140K paving bond payment has ended. ICM recommends deferring payments on three capital purchases and paying for one item with sale of equipment.					
Debt	381,883.00	351,394.00	276,494.00	-105,389.00	-27.60%
Other					
910-945 Fuel Depot	7,000.00	7,000.00	7,000.00	0.00	.00%
Other	7,000.00	7,000.00	7,000.00	0.00	.00%
Highway	2,299,363.00	2,733,044.00	2,292,144.00	-7,219.00	-.31%

Expense

	2026 Budget	2027 Initial	2027 Manager	Man Req vs" Curr Bud Change $	Man Req vs Curr Bud Change %
Dept/Div: 16-60 Library / Library					
Wages					
510-110 Salary	86,299.00	89,752.00	89,752.00	3,453.00	4.00%
510-111 Regular	203,648.00	212,374.00	212,374.00	8,726.00	4.28%
510-112 Part-time	84,225.00	88,477.00	88,477.00	4,252.00	5.05%
510-130 Overtime	3,000.00	4,000.00	4,000.00	1,000.00	33.33%
Wages	377,172.00	394,603.00	394,603.00	17,431.00	4.62%
Benefits					
520-210 Health Insurance	67,477.00	74,673.00	74,673.00	7,196.00	10.66%
520-220 Retirement	29,881.00	31,225.00	31,225.00	1,344.00	4.50%
520-230 FICA/Medicare	10,691.00	11,207.00	11,207.00	516.00	4.83%
520-245 ME Paid Leave	1,886.00	1,973.00	1,973.00	87.00	4.61%
Benefits	109,935.00	119,078.00	119,078.00	9,143.00	8.32%
Travel & Training					
610-311 Training	2,500.00	2,500.00	2,500.00	0.00	.00%
610-313 Transportation	500.00	500.00	500.00	0.00	.00%
Travel & Training	3,000.00	3,000.00	3,000.00	0.00	.00%
Dues/Subscriptions					
620-320 Membership Dues	500.00	500.00	500.00	0.00	.00%
Dues/Subscriptions	500.00	500.00	500.00	0.00	.00%
Technology					
640-410 Hardware	2,400.00	2,400.00	2,400.00	0.00	.00%
Replace two computers ($1,200 each).					
640-411 Software	1,850.00	1,900.00	1,900.00	50.00	2.70%
Monthly ADOBE, WHOFI, and hosting WordPress (Ergos $150).					
640-413 Cell Phones/MiFis	800.00	800.00	800.00	0.00	.00%
Includes 1 portable wifi to lend out to library patrons and the Library Director cell phone stipend.					
Technology	5,050.00	5,100.00	5,100.00	50.00	.99%
Materials/Supplies					
650-431 Office Supplies	9,000.00	9,000.00	9,000.00	0.00	.00%
650-432 Postage	1,200.00	1,000.00	1,000.00	-200.00	-16.67%
650-433 Books/CDs/Magazines	35,000.00	35,000.00	35,000.00	0.00	.00%
650-434 Programming	2,500.00	2,500.00	2,500.00	0.00	.00%
650-435 Inter-Library Loan Charges	6,851.00	6,851.00	6,851.00	0.00	.00%
Contractual - This pays for van delivery for GPL between over 60 libraries in the State of Maine.					
650-442 Cleaning Supplies	2,500.00	2,500.00	2,500.00	0.00	.00%
650-461 Archival Collection	1,000.00	1,000.00	1,000.00	0.00	.00%
650-462 Download Library	1,500.00	1,500.00	1,500.00	0.00	.00%
This account pays for e-books and audio books					
Materials/Supplies	59,551.00	59,351.00	59,351.00	-200.00	-.34%
Buildings & Grounds					

Expense

	2026 Budget	2027 Initial	2027 Manager	Man Req vs" Curr Bud Change $	Man Req vs Curr Bud Change %
Dept/Div: 16-60 Library / Library CONT'D					
670-532 Natural Gas	15,000.00	25,000.00	25,000.00	10,000.00	66.67%
Major increase in natural gas costs plus a projected 10% added increase.					
670-534 Electricity	15,000.00	15,000.00	15,000.00	0.00	.00%
670-535 Water	525.00	525.00	525.00	0.00	.00%
670-536 Sewer	675.00	675.00	675.00	0.00	.00%
670-537 Repairs/Maint.	3,500.00	3,650.00	3,650.00	150.00	4.29%
Monthly Elevator maintenance					
670-540 Inspections	1,000.00	1,000.00	1,000.00	0.00	.00%
Elevator and sprinkler inspections.					
Buildings & Grounds	35,700.00	45,850.00	45,850.00	10,150.00	28.43%
Prof Services					
690-610 Other Contractual	7,500.00	7,600.00	7,600.00	100.00	1.33%
Minerva $5,800, $1,500 copier overages, and $300 for other.					
690-613 Printing & Binding	200.00	0.00	0.00	-200.00	-100.00%
690-620 Security & Alarm	950.00	1,000.00	1,000.00	50.00	5.26%
Prof Services	8,650.00	8,600.00	8,600.00	-50.00	-.58%
Library	599,558.00	636,082.00	636,082.00	36,524.00	6.09%

FY27 Proposed Budget

Expense

	2026 Budget	2027 Initial	2027 Manager	Man Req vs" Curr Bud Change $	Man Req vs Curr Bud Change %
Dept/Div: 17-70 Economic Development / Economic Development					
Wages					
510-110 Salary	84,157.00	89,606.00	89,606.00	5,449.00	6.47%
510-111 Regular	65,000.00	93,057.00	68,682.00	3,682.00	5.66%
Funds a part-time proposed Administrative Specialist. ICM removed from budget.					
510-112 Part-time	2,120.00	2,120.00	2,120.00	0.00	.00%
510-130 Overtime	2,000.00	2,000.00	2,000.00	0.00	.00%
Wages	153,277.00	186,783.00	162,408.00	9,131.00	5.96%
Benefits					
520-210 Health Insurance	30,303.00	33,100.00	33,100.00	2,797.00	9.23%
520-220 Retirement	15,418.00	16,349.00	16,349.00	931.00	6.04%
520-230 FICA/Medicare	2,192.00	4,189.00	2,324.00	132.00	6.02%
520-235 Life Insurance	292.00	306.00	306.00	14.00	4.79%
520-245 ME Paid Leave	756.00	923.00	801.00	45.00	5.95%
Benefits	48,961.00	54,867.00	52,880.00	3,919.00	8.00%
Travel & Training					
610-313 Transportation	2,000.00	2,000.00	2,000.00	0.00	.00%
610-314 Registration/Fees	3,000.00	3,000.00	3,000.00	0.00	.00%
610-315 Lodging/Meals	2,500.00	2,500.00	2,500.00	0.00	.00%
Travel & Training	7,500.00	7,500.00	7,500.00	0.00	.00%
Dues/Subscriptions					
620-320 Membership Dues	32,000.00	32,308.00	32,308.00	308.00	.96%
This account includes FirstPark $22,280 (offset by projected revenue of $25K), KVCOG $8,028, and other memberships $2,000.					
Dues/Subscriptions	32,000.00	32,308.00	32,308.00	308.00	.96%
Advertising					
630-330 Advertising	1,000.00	0.00	0.00	-1,000.00	-100.00%
630-331 Marketing	8,000.00	9,000.00	9,000.00	1,000.00	12.50%
Advertising	9,000.00	9,000.00	9,000.00	0.00	.00%
Technology					
640-411 Software	1,200.00	1,200.00	1,200.00	0.00	.00%
ADOBE and CANVA.					
640-413 Cell Phones/MiFis	300.00	300.00	300.00	0.00	.00%
Technology	1,500.00	1,500.00	1,500.00	0.00	.00%
Materials/Supplies					
650-431 Office Supplies	600.00	600.00	600.00	0.00	.00%
650-432 Postage	100.00	100.00	100.00	0.00	.00%
Materials/Supplies	700.00	700.00	700.00	0.00	.00%
Prof Services					
690-613 Printing & Binding	100.00	100.00	100.00	0.00	.00%
690-614 Planner	5,000.00	10,000.00	10,000.00	5,000.00	100.00%
690-640 Grant Writer	5,000.00	0.00	0.00	-5,000.00	-100.00%
Prof Services	10,100.00	10,100.00	10,100.00	0.00	.00%

Expense

	2026 Budget	2027 Initial	2027 Manager	Man Req vs" Curr Bud Change $	Man Req vs Curr Bud Change %
Dept/Div: 17-70 Economic Development / Economic Development CONT'D					
Special Projects					
710-710 Special Projects	0.00	2,800.00	2,800.00	2,800.00	100.00%
8 tablets for committee meetings. The City has digitized its codes and ordinances which allows for more consistency. The time and expense of updating the paper versions for several committee members is high. Being able to access updated, consistent information will help the committee process to work more efficiently, and successfully.					
Special Projects	0.00	2,800.00	2,800.00	2,800.00	100.00%
Other					
910-980 Food	500.00	500.00	500.00	0.00	.00%
Other	500.00	500.00	500.00	0.00	.00%
Economic Development	263,538.00	306,058.00	279,696.00	16,158.00	6.13%

FY27 Proposed Budget

Expense

	2026 Budget	2027 Initial	2027 Manager	Man Req vs" Curr Bud Change $	Man Req vs Curr Bud Change %
Dept/Div: 18-80 Intergovernmental / County					
Other					
910-910 County	728,636.00	728,636.00	728,636.00	0.00	.00%
Other	728,636.00	728,636.00	728,636.00	0.00	.00%
County	728,636.00	728,636.00	728,636.00	0.00	.00%

FY27 Proposed Budget

Expense

		2026 Budget	2027 Initial	2027 Manager	Man Req vs" Curr Bud Change $	Man Req vs Curr Bud Change %
Dept/Div: 18-85 Intergovernmental / Education						
Other						
910-920 Education		5,150,291.00	5,150,291.00	5,150,291.00	0.00	.00%
	Other	5,150,291.00	5,150,291.00	5,150,291.00	0.00	.00%
	Education	5,150,291.00	5,150,291.00	5,150,291.00	0.00	.00%

Expense

	2026 Budget	2027 Initial	2027 Manager	Man Req vs" Curr Bud Change $	Man Req vs Curr Bud Change %
Dept/Div: 19-90 Other / Community & Soc. Serv.					
Wages					
510-111 Regular	2,600.00	2,600.00	2,600.00	0.00	.00%
510-130 Overtime	1,000.00	1,000.00	1,000.00	0.00	.00%
Wages	3,600.00	3,600.00	3,600.00	0.00	.00%
Benefits					
520-220 Retirement	367.00	367.00	367.00	0.00	.00%
520-230 FICA/Medicare	52.00	52.00	52.00	0.00	.00%
520-245 ME Paid Leave	18.00	18.00	18.00	0.00	.00%
Benefits	437.00	437.00	437.00	0.00	.00%
Travel & Training					
610-313 Transportation	125.00	125.00	125.00	0.00	.00%
610-314 Registration/Fees	560.00	560.00	560.00	0.00	.00%
610-315 Lodging/Meals	255.00	255.00	255.00	0.00	.00%
Travel & Training	940.00	940.00	940.00	0.00	.00%
Dues/Subscriptions					
620-320 Membership Dues	16,872.00	20,580.00	20,580.00	3,708.00	21.98%
New Mills Dam $10,000, Cobbossee Watershed $10,500, and membership to the ME Welfare Directors Assoc $80.					
Dues/Subscriptions	16,872.00	20,580.00	20,580.00	3,708.00	21.98%
Technology					
640-413 Cell Phones/MiFis	300.00	300.00	300.00	0.00	.00%
GA phone					
Technology	300.00	300.00	300.00	0.00	.00%
Materials/Supplies					
Materials/Supplies	0.00	0.00	0.00	0.00	.00%
Special Projects					
710-715 Discount Program	25,000.00	20,000.00	20,000.00	-5,000.00	-20.00%
FY19 $11,797 - FY20 $15,910 - FY21 $11,667 - FY22 $13,047 - FY23 $12,636 - FY24 $15,897 - FY25 $26,343 - FY26 $17,705					
Special Projects	25,000.00	20,000.00	20,000.00	-5,000.00	-20.00%
Other					
910-965 Social Services	133,272.00	146,262.00	146,262.00	12,990.00	9.75%
910-975 General Assistance	55,000.00	55,000.00	55,000.00	0.00	.00%
We get reimbursed for 70% of these costs from the State of Maine.					
Other	188,272.00	201,262.00	201,262.00	12,990.00	6.90%
Community & Soc. Serv.	235,421.00	247,119.00	247,119.00	11,698.00	4.97%

Expense

		2026 Budget	2027 Initial	2027 Manager	Man Req vs" Curr Bud Change $	Man Req vs Curr Bud Change %
Dept/Div: 19-95 Other / Other						
Other						
910-935 Overlay		54,734.00	25,342.00	22,283.00	-32,451.00	-59.29%
	Other	54,734.00	25,342.00	22,283.00	-32,451.00	-59.29%
	Other	54,734.00	25,342.00	22,283.00	-32,451.00	-59.29%
	Expense Totals:	**14,347,472.00**	**15,253,293.10**	**14,657,237.10**	**309,765.10**	**2.16%**