

Approved Budget 06.10.26

Expense

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 25-01 General Government / Administration							
Personnel							
10-01 Salaries & Wages	683,541.00	765,163.18	804,534.00	778,618.26	833,536.00	29,002.00	3.60%
Salary and wages for nine full-time staff in Finance, the Town Manager's Office, Support Services, and the Town Clerk's Office. Includes 10% of Public Works Administration costs (with 90% allocated to Public Works), 75% of the Technology Specialist position (25% allocated to the Dock Square Parking Lot), and 75% of the Communications & Events Specialist position (25% allocated to the Dock Square Parking Lot). The increase reflects scheduled step and longevity adjustments.							
10-02 Selectboard	34,236.00	31,798.32	35,263.00	36,320.14	37,410.00	2,147.00	6.09%
Salary and annual wages for Selectboard. The increase reflects wage increases in FY26 and FY27.							
10-09 Town Meeting	8,437.00	3,233.28	5,772.00	1,220.18	5,653.00	-119.00	-2.06%
Salary and wages for staff supporting town meetings and elections, including the Moderator (3 meetings at \$100 per meeting), Warden (3 meetings, 48 hours at \$17.50 per hour), Deputy Warden (3 meetings, 48 hours at \$16.00 per hour), and Ballot Clerk (248 hours at \$15.10 per hour). The overall decrease reflects fewer Ballot Clerk hours required.							

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Dept/Div: 25-01 General Government / Administration CONT'D							
10-10 Overtime	3,000.00	37.82	3,000.00	436.30	2,000.00	-1,000.00	-33.33%
Overtime wages for Administration staff. The decrease reflects projected usage.							
Benefits							
12-01 FICA	59,350.00	59,032.46	68,861.00	60,700.84	71,720.00	2,859.00	4.15%
Employer's contribution to FICA (7.65%). Increased to align with current staff wages.							
12-02 MSRS	64,404.00	64,316.09	75,686.00	73,829.18	78,340.00	2,654.00	3.51%
Employer's contribution to Maine State Retirement. Increased to align with employee participation.							
12-03 ICMA	27,638.00	29,371.84	32,606.00	29,446.57	33,722.00	1,116.00	3.42%
ICMA 457 Deferred Compensation Plan for all eligible employees. Increased to align with employee participation.							
12-05 Health	176,493.00	160,820.12	201,381.00	166,952.50	180,754.00	-20,627.00	-10.24%
Health insurance coverage under the PPO 500 plan. Premium rates are established annually and this budget reflects an estimated 10% increase beginning in calendar year 2027. Employees contribute 15% of the total cost. The overall decrease is due to reduced employee participation.							

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Dept/Div: 25-01 General Government / Administration CONT'D							
12-06 Dues & Fees	18,350.00	21,119.22	18,810.00	18,512.45	20,250.00	1,440.00	7.66%
Dues and subscriptions for ME Town City Managers Association (\$350), ME Town City Clerk Association (\$90), ICMA (\$1,500), Maine Municipal Association (\$16,855), Government Finance Officers Association (\$205), Maine Local Government Human Resources Association (\$70), 3CMA (\$400), MCMA (\$100), York County Coast Star (\$200) ChatGPT (\$240) and Portland Press Herald (\$240).							
12-07 Travel & Meetings	12,000.00	14,124.46	12,000.00	13,810.97	12,000.00	0.00	.00%
Reimbursement account for use of personal vehicles while on Town business and for other travel related expenses such as meals, lodging, and other means of travel (\$3,500), ICMA (\$4,500), staff trainings including MTCMA, MTCCA, GFOA, MTCTA (\$2,000) and general travel (\$2,000).							
12-08 Training & Education	8,000.00	6,294.69	8,000.00	13,656.18	8,000.00	0.00	.00%
Registration fees and tuition for nine staff members, including conferences, seminars, trainings, and professional association programs. This includes staff training through MTCMA, MTCCA, GFOA, and MTCTA, as well as related travel expenses. Funding also supports New England Clerk training for one clerk and reimbursements for advanced coursework.							

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Dept/Div: 25-01 General Government / Administration CONT'D							
12-10 Contingency	10,500.00	13,305.67	2,000.00	2,169.03	2,000.00	0.00	.00%
Serves as a contingency for all administrative functions.							
Utilities							
15-01 Electricity	8,170.00	5,598.92	8,615.00	7,123.97	8,615.00	0.00	.00%
Electrical costs for Town Hall.							
15-02 Phone/Internet	13,710.00	16,196.94	16,717.00	13,845.12	17,411.00	694.00	4.15%
Telephone and internet expenses for the Town Office (\$13,511) and Town Manager, City Clerk, Support Services Manager, and Finance Director cell phone reimbursements (\$3,900). The increase is due to services provided by Consolidated Communications.							
15-03 Heating Fuel	9,900.00	6,064.69	5,712.00	5,389.73	6,000.00	288.00	5.04%
Heating expense for Town Office (2,000 gallons @ \$3.00/gallon).							
15-05 Water	500.00	506.69	600.00	365.52	600.00	0.00	.00%
Water expense serviced by KKWWD.							
Services							
20-01 Printing	5,300.00	5,238.32	5,300.00	1,262.88	5,300.00	0.00	.00%
Printing of Annual Town Report (\$4,800), checks, business forms, and other miscellaneous printing jobs (\$500).							
20-04 Advertising	1,500.00	364.97	1,900.00	2,024.65	1,900.00	0.00	.00%
Publication costs for recruiting, bid advertisements, and miscellaneous public notices (\$1,500) and Town Meeting advertising (\$400).							

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Dept/Div: 25-01 General Government / Administration CONT'D							
20-06 Expert/Professional Professional, personnel, and engineering services. Also, includes background checks for hiring purposes (\$400).	2,000.00	276.27	2,000.00	0.00	2,000.00	0.00	.00%
20-07 Audit Annual audit services totaling \$47,000, along with a federal single audit of grant funds totaling \$7,000. Costs are partially allocated to the Wastewater Fund (\$6,000) and the Pier Fund (\$1,000). The increase reflects a new audit contract and additional federal grant requirements.	23,000.00	28,030.00	31,000.00	38,505.00	47,000.00	16,000.00	51.61%
20-08 Technology/Software IT services (\$25,317) that include backup, antivirus, and Microsoft 365/emails. Trio software (\$18,563) that includes license, support, maintenance, and upgrades, Canva (\$120), Adobe Illustrator and Indesign (\$550), and RemotePC (\$100), Adobe Pro for 5 employees (\$1,250), Duo two-factor VPN authenticator (\$252) and Buffer scheduler (\$240). Electronic codification software: annual maintenance fee (\$2,000) and annual updates (\$2,500). Increased due to annual adjustments in software licensing fees.	44,372.00	45,843.44	45,111.00	45,274.64	50,892.00	5,781.00	12.82%

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Dept/Div: 25-01 General Government / Administration CONT'D							
20-43 Credit Card Fees	1,000.00	777.25	1,000.00	165.60	1,000.00	0.00	.00%
Credit card fees absorbed by the Town for online transactions.							
Insurance							
25-13 Paid Family Medical Leave	0.00	1,968.24	3,864.00	4,127.37	4,001.00	137.00	3.55%
Employer's contribution to the Maine Family Medical Leave program (0.5%).							
Supplies/Equipment							
30-01 Office Supplies	13,000.00	9,234.51	11,000.00	8,152.27	9,000.00	-2,000.00	-18.18%
Letterhead, envelopes, copy paper, toner, furniture, filing cabinets, Tax Collector supplies, including tax bills and forms (\$5,000). The decrease reflects fewer office equipment replacements.							
30-04 Postage	16,200.00	19,187.53	15,000.00	13,760.65	16,480.00	1,480.00	9.87%
Postage meter rental (\$740), certified mailings (tax liens, boards) (\$2,000), bulk mailing permit (\$240), tax billing and collections (\$4,500), absentee ballots mailing (\$1,500), correspondences (\$2,000), and general mailing (\$5,500). Increased due to postage rates.							
30-05 Photocopier	7,700.00	4,811.60	5,000.00	4,162.38	5,000.00	0.00	.00%
Photocopier lease, maintenance and copies.							

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Dept/Div: 25-01 General Government / Administration CONT'D							
30-06 Town Clerk	5,500.00	6,806.73	5,600.00	3,881.67	5,600.00	0.00	.00%
Office supplies and training for Town Clerk and staff, commitment book, and new election manuals.							
30-08 Computers	2,900.00	0.00	4,500.00	4,059.05	7,500.00	3,000.00	66.67%
Cyclical replacement of five laptops.							
30-26 Ballot Machine	5,000.00	1,391.90	4,000.00	3,201.49	5,300.00	1,300.00	32.50%
Ballot printing and coding for anticipated FY27 elections and Town Meetings, including the November 2026 Gubernatorial election and Special Town Meeting; May 2027 RSU 21 District Budget Meeting; June 2027 RSU 21 Budget Validation Election; June 2027 State Election/Annual Town Meeting (secret ballot); and June 2027 Annual Town Meeting. The increase reflects costs associated with the new State lease program for voting machines.							
Repairs/Maintenance							
35-01 Buildings	9,000.00	7,424.26	9,000.00	10,032.38	9,000.00	0.00	.00%
Janitorial supplies for Town Hall (\$4,000), HVAC service agreement & fire alarm/low temp monitoring (\$3,000), and miscellaneous (\$2,000).							
Miscellaneous							
50-02 Town Meeting Expenses	1,700.00	1,156.13	1,000.00	333.41	1,000.00	0.00	.00%
Election supplies.							

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Dept/Div: 25-01 General Government / Administration CONT'D							
50-29 Events	0.00	0.00	11,500.00	10,098.79	11,500.00	0.00	.00%
Personnel appreciation/incentive account for all Town employees. Includes annual employee summer recognition event (\$2,500), annual employee winter recognition event (\$5,000) and longevity recognition (\$4,000).							
Administration	1,276,401.00	1,329,495.54	1,456,332.00	1,371,439.17	1,500,484.00	44,152.00	3.03%

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	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 25-07 General Government / Conservation Commission							
Services							
20-06 Expert/Professional	5,200.00	3,141.17	5,200.00	2,937.69	5,200.00	0.00	.00%
Pesticide testing for 3 locations.							
Supplies/Equipment							
30-01 Office Supplies	100.00	0.00	100.00	0.00	100.00	0.00	.00%
Printing, education, postage, and guest speakers.							
Conservation Commission	5,300.00	3,141.17	5,300.00	2,937.69	5,300.00	0.00	.00%

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Dept/Div: 25-09 General Government / Legal Fees							
Services							
20-29 Ordinance Development	10,000.00	0.00	10,000.00	0.00	10,000.00	0.00	.00%
Regular ordinance review and updating by legal counsel. The Land Use and Traffic and Parking Control Ordinances are the two looked at the most often.							
20-30 Ordinance Compliance	10,000.00	4,195.05	10,000.00	5,270.65	10,000.00	0.00	.00%
Legal assistance through advice to town officials on how to best interpret, apply, and enforce the various provisions of our ordinances. Land Use requires the most assistance.							
20-31 Enforcement & Appeals	30,000.00	22,501.90	30,000.00	0.00	30,000.00	0.00	.00%
Legal representation while taking enforcement actions when an ordinance is violated. Land Use requires the most attention and funding.							

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Dept/Div: 25-09 General Government / Legal Fees CONT'D							
20-32 Administration & General Ser	25,000.00	63,836.68	35,000.00	141,279.63	90,000.00	55,000.00	157.14%
Legal services, including but not limited to drafting warrant articles and referendum questions; providing bankruptcy assistance related to tax collections; and addressing routine municipal law questions when MMA Legal is not utilized. It is essential that the Town maintain access to legal counsel across a broad range of specialties. The increase reflects a greater need for legal resources and higher hourly billing rates, which will rise in 2026 from \$250 to \$275 per hour depending on attorney experience.							
20-33 Personnel & Union	5,000.00	0.00	5,000.00	1,938.68	5,000.00	0.00	.00%
Legal assistance in the federal and state employment laws and collective bargaining agreements.							
20-34 Special Proj & Contracts	10,000.00	8,697.02	10,000.00	590.43	5,000.00	-5,000.00	-50.00%
Legal matters requiring more than minimal staff time, including solid waste contracts, vendor contracts, and other complex agreements. The decrease reflects a lower anticipated need within this subcategory.							
20-38 STR-15 Langsford	0.00	2,239.66	0.00	775.00	0.00	0.00	.00%
Legal Fees	90,000.00	101,470.31	100,000.00	149,854.39	150,000.00	50,000.00	50.00%

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Dept/Div: 25-10 General Government / Insurance							
Benefits							
12-04 RHSP	20,335.00	9,133.08	17,908.00	12,007.03	24,025.00	6,117.00	34.16%
Retirement Health Savings Plan (RHSP). This is the account used for the cashout of accrued time, and shows a significant increase due to implementing the approved formula per the union contract and personnel policy. Increase reflects anticipated employee accrued time eligible for cashout.							
12-16 HRA & Fees	59,034.00	46,278.72	59,094.00	39,254.53	50,125.00	-8,969.00	-15.18%
Health Reimbursement Account (HRA) - This account is used for employee's annual deductibles and coinsurance and is an estimate based on prior years and anticipated usage.							
Insurance							
25-02 Workers Comp	72,000.00	73,660.41	80,000.00	51,383.08	80,000.00	0.00	.00%
Actual premium determined by payroll audit. This account does not include wastewater employees.							
25-03 Unemployment	6,300.00	8,888.24	14,165.00	5,463.37	14,589.00	424.00	2.99%
Based on historical usage. Increased due to a change in the formula and our experience with claims.							

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Dept/Div: 25-10 General Government / Insurance CONT'D							
25-05 Liability	50,574.00	50,374.00	52,900.00	54,884.87	58,118.00	5,218.00	9.86%
General liability coverage, including property, boiler coverage, and umbrella coverage (\$51,754). This account includes medical liability insurance (\$6,364). Increased due to premium adjustments.							
25-07 Fleet	23,400.00	26,651.68	28,251.00	26,924.52	28,540.00	289.00	1.02%
Vehicle and mobile equipment coverage.							
25-10 Public Officials	6,050.00	5,849.72	6,200.00	5,943.20	6,300.00	100.00	1.61%
Public officials' coverage for Selectmen and Town officials. Increased due to anticipated premiums.							
25-13 Paid Family Medical Leave	11,135.00	0.00	0.00	0.00	0.00	0.00	.00%
Insurance	248,828.00	220,835.85	258,518.00	195,860.60	261,697.00	3,179.00	1.23%

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Dept/Div: 25-11 General Government / Community Development							
Personnel							
10-01 Salaries & Wages	5,514.00	6,085.55	6,220.00	6,806.73	6,408.00	188.00	3.02%
Salaries for videographers who broadcast public meetings. Increased due to planned market adjustments.							
Benefits							
12-01 FICA	422.00	464.02	476.00	514.86	490.00	14.00	2.94%
Employer's contribution to FICA (7.65%). Increased to align with current staff wages.							
Utilities							
15-06 Internet	8,940.00	8,940.96	8,940.00	8,195.88	8,940.00	0.00	.00%
Telephone and internet expenses (\$4,140), fees for Town Manager reimbursement (\$1,800), and Town Hall streaming (\$3,000).							
Services							
20-02 Newsletter	8,000.00	6,770.44	8,000.00	7,708.94	8,000.00	0.00	.00%
Costs for printing two editions of a townwide newsletter and postage.							
20-05 Website	5,450.00	4,850.00	5,450.00	5,270.00	5,450.00	0.00	.00%
Municipal website maintenance (\$4,850) and domain name registration and other maintenance charges (\$600).							
20-06 Expert/Professional	2,000.00	1,959.05	3,000.00	0.00	3,000.00	0.00	.00%
Repairs to technical equipment.							

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Dept/Div: 25-11 General Government / Community Development CONT'D							
20-08 Technology/Software	2,560.00	2,132.78	2,640.00	3,496.92	2,665.00	25.00	.95%
Adobe Pro for one employee (\$265) and Zoom subscription (\$2,400).							
Insurance							
25-13 Paid Family Medical Leave	0.00	16.02	31.00	28.46	32.00	1.00	3.23%
Employer's contribution to the Maine Family Medical Leave program (0.5%).							
Supplies/Equipment							
30-01 Office Supplies	0.00	0.00	100.00	6.99	100.00	0.00	.00%
Miscellaneous supplies.							
30-02 Operating Supplies	500.00	382.50	1,500.00	365.40	1,500.00	0.00	.00%
Cable, meeting production, and broadcasting supplies.							
Miscellaneous							
50-29 Events	0.00	0.00	2,250.00	41.28	2,250.00	0.00	.00%
Volunteer recognition event (\$1,000), candidates night (\$250) and community open house (\$1,000).							
Community Development	33,386.00	31,601.32	38,607.00	32,435.46	38,835.00	228.00	.59%

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Dept/Div: 25-12 General Government / Planning & Development							
Personnel							
10-01 Salaries & Wages	455,310.00	460,357.32	473,261.00	457,585.89	490,079.00	16,818.00	3.55%
Salary and wages for five full-time staff and one part-time staff, including 200 hours for a secretary to record meetings. The increase reflects cost-of-living adjustments and scheduled step increases.							
10-10 Overtime	1,000.00	3,235.44	1,000.00	541.65	1,050.00	50.00	5.00%
Overtime wages, including time required to provide staff input and support at Planning Board and Board of Selectmen meetings.							
Benefits							
12-01 FICA	36,555.00	34,889.99	38,279.00	34,448.06	39,393.00	1,114.00	2.91%
Employer's contribution to FICA (7.65%). Increased to align with current staff wages.							
12-02 MSRS	41,540.00	34,716.94	36,831.00	33,231.51	38,208.00	1,377.00	3.74%
Employer's contribution of Maine State Retirement. Increased to align with employee participation.							
12-03 ICMA	9,392.00	8,719.44	12,759.00	10,442.14	13,309.00	550.00	4.31%
ICMA 457 Deferred Compensation Plan for all eligible employees. Increased to align with employee participation.							

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Dept/Div: 25-12 General Government / Planning & Development CONT'D							
12-05 Health	109,232.00	54,291.01	93,290.00	56,526.25	75,295.00	-17,995.00	-19.29%
Health insurance coverage under the PPO 500 plan. Premium rates are established annually and this budget reflects an estimated 10% increase beginning in calendar year 2027. Employees contribute 15% of the total cost. The overall decrease is due to reduced employee participation.							
12-06 Dues & Fees	5,705.00	5,008.00	5,840.00	461.09	6,130.00	290.00	4.97%
Dues and subscriptions for Southern Maine Regional Planning Commission (\$4,877), Maine Chapter of the International Association of Assessing Officers (\$40), Maine Association of Assessing Officers (\$60), American Planning and Maine Association of Planners (\$393), Maine Building Officials and Inspectors Association (\$135), and misc. professional associations (\$625). Increased due to fee adjustments.							

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Dept/Div: 25-12 General Government / Planning & Development CONT'D							
12-07 Travel & Meetings	5,700.00	3,455.35	10,300.00	2,586.53	7,800.00	-2,500.00	-24.27%
Reimbursement account for use of personal vehicles while on Town business and for other travel related expenses including meals, lodging, and other means of travel: Assessing school and travel (\$1,000); Code Officers - MBOIA conference (\$2,500); Planner - NNEPC & ICMA (\$2,000); Code & Planning Coordinator - Climate & NNEPC (\$1,500); mileage reimbursement (\$600) and Admin staff (\$200). The decrease is due to the inclusion of \$2,500 for floodplain and wetland training in FY26.							
12-08 Training & Education	3,500.00	3,913.32	7,290.00	3,962.07	5,250.00	-2,040.00	-27.98%
Registration, fees, and tuition for conferences, seminars, computer training and professional association schools for six staff: ICMA (\$1,000); ZBA & PB (\$400); NNEPCA registration (\$700); code training registrations (\$1,000); climate training (\$500); assessing registrations and GIS training (\$1,650). The decrease is due to wetland training included in FY26.							
Utilities							
15-02 Phone/Internet	4,753.00	5,655.90	7,405.00	4,951.91	7,405.00	0.00	.00%
Telephone and internet expenses (\$6,205), data hotspot for two iPads (\$600) and cell phone reimbursement for director (\$600).							

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Dept/Div: 25-12 General Government / Planning & Development CONT'D							
Services							
20-04 Advertising	3,600.00	1,297.71	3,600.00	2,664.68	2,000.00	-1,600.00	-44.44%
Publication of legal notices required by statute and the Land Use Ordinance, including advertising for the Zoning Board of Appeals and Planning Board. The decrease reflects a funding level aligned with anticipated needs.							
20-06 Expert/Professional	50,500.00	37,256.46	46,000.00	43,505.00	23,000.00	-23,000.00	-50.00%
Professional, personnel, and engineering services, including planning services (\$10,000), Kennebunkport's share of the Regional Sustainability Coordinator (\$10,000), and Zoning Board of Appeals services (\$3,000). The decrease reflects a new funding formula for the Regional Sustainability Coordinator.							

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Dept/Div: 25-12 General Government / Planning & Development CONT'D							
20-08 Technology/Software	40,306.00	44,745.34	47,643.00	85,795.17	87,871.00	40,228.00	84.44%
IT services (\$4,270) that include backup, antivirus, and Microsoft 365/emails, maintenance and software license for Vision assessing software (\$13,700), Vision hosting (\$2,132 one-time SQL software; \$1,176 one-time server software; \$960 backup; \$2,400 annual maintenance); ESRI GIS (\$2,000), Trio software (\$2,073) that includes license, support, maintenance and upgrades, Adobe Pro (\$480), Calendly software (\$500) and GovOS (\$28,180) for short-term rental permits and GovWell software (\$30,000). The increase reflects the addition of new permitting and planning software and one-time costs associated with hosting the Vision software.							
20-09 GIS/Maps	12,400.00	9,643.75	12,400.00	15,113.75	30,200.00	17,800.00	143.55%
Annual GIS mapping. Updating of digital and paper tax maps (\$4,800), CAI annual webhosting of parcel and GIS data (\$3,000), and document upload utility (\$700) and GIS data conversion to CAI model (\$21,700).							
20-10 Abstracts	1,000.00	529.00	1,000.00	438.00	800.00	-200.00	-20.00%
Deed abstracts - copies become part of the Town's permanent record.							
Insurance							

Approved Budget 06.10.26

	Expense						
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 25-12 General Government / Planning & Development CONT'D							
25-13 Paid Family Medical Leave	0.00	1,143.13	2,187.00	2,197.79	2,265.00	78.00	3.57%
Employer's contribution to the Maine Family Medical Leave program (0.5%).							
Supplies/Equipment							
30-01 Office Supplies	2,600.00	6,177.94	2,600.00	1,915.86	2,600.00	0.00	.00%
Stationery, forms, furniture, and miscellaneous supplies.							
30-04 Postage	4,000.00	3,516.77	4,000.00	6,135.88	4,500.00	500.00	12.50%
Cost to mail notices and correspondence for all applicants and planning projects.							
30-05 Photocopier	1,650.00	8,283.97	2,600.00	1,831.05	2,600.00	0.00	.00%
Photocopier lease, maintenance, and copy costs.							
30-08 Computers	500.00	10,362.74	20,000.00	4,630.43	4,561.00	-15,439.00	-77.20%
Cyclical replacement of one laptop and RAM upgrade for Vision (\$3,061). FY26 included the purchase of new hardware.							
30-24 Gas	650.00	424.43	533.00	460.83	500.00	-33.00	-6.19%
200 gallons @ \$2.50/gallon.							
Repairs/Maintenance							
35-03 Vehicles & Equipment	800.00	509.31	4,800.00	430.35	2,000.00	-2,800.00	-58.33%
Covers all maintenance costs for the CEO vehicles. The decrease reflects anticipated maintenance needs.							
Planning & Development	790,693.00	738,133.26	833,618.00	769,855.89	846,816.00	13,198.00	1.58%

Approved Budget 06.10.26

Expense

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 27-01 Public Safety / Police Dept							
Personnel							
10-01 Salaries & Wages	1,174,658.00	1,202,267.41	1,378,971.00	1,264,750.51	1,409,853.00	30,882.00	2.24%
Salary and wages for staff, which includes the sergeant's pay. Includes 65% for one officer (35% shared with Dock Square Parking Lot). Increased due to scheduled steps/longevity increases, hiring bonuses for new officers plus holiday payout based on 2-year history.							
10-10 Overtime	88,041.00	113,720.02	120,000.00	100,486.15	119,909.00	-91.00	-.08%
Overtime paid to department staff. Increase due to Special Response Team training/callouts and one new position.							
Benefits							
12-01 FICA	100,071.00	101,042.34	124,847.00	104,296.63	123,165.00	-1,682.00	-1.35%
Employer's contribution to FICA (7.65%). The decrease reflects a change in current staff wages.							
12-02 MSRS	147,500.00	137,644.69	167,468.00	144,983.88	171,206.00	3,738.00	2.23%
Employer's contribution to Maine State Retirement. Increase reflects employee participation.							
12-03 ICMA	34,874.00	39,348.26	44,815.00	39,468.38	44,489.00	-326.00	-.73%
ICMA 457 Deferred Compensation Plan for all eligible employees. Decrease reflects employee participation.							

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 27-01 Public Safety / Police Dept CONT'D							
12-05 Health	321,262.00	256,069.76	328,564.00	238,217.74	297,509.00	-31,055.00	-9.45%
Health insurance coverage under the PPO 500 plan. Premium rates are established annually and this budget reflects an estimated 10% increase beginning in calendar year 2027. Employees contribute 15% of the total cost. The overall decrease is due to reduced employee participation.							
12-06 Dues & Fees	2,500.00	2,459.08	3,380.00	1,615.80	3,380.00	0.00	.00%
The allocation of \$2,500 is for criminal and motor vehicle updates, cross-reference directory, Maine and federal rules of court, MRSA updates, arrest and search & seizure updates, Physicians Desk Reference, Law Reviews, MCOPA - Maine Chiefs of Police (\$500) and IACP - International Association Chiefs of Police (\$380) for Chief and Deputy Chief.							
12-07 Travel & Meetings	1,300.00	4,339.21	8,300.00	8,943.29	10,000.00	1,700.00	20.48%
Reimbursement for use of personal vehicles while on Town business. Also includes reimbursement for other travel related expenses such as meals, lodging, and other means of travel. Increased due to more travel related expenses for training and mileage requests (\$2,500) and IACP - International Association Chiefs of Police (\$7,500).							

Approved Budget 06.10.26

Expense

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 27-01 Public Safety / Police Dept CONT'D							
12-08 Training & Education	8,500.00	14,548.00	24,000.00	18,761.16	24,000.00	0.00	.00%
Training for full-time and reserve officers, community service materials, crime prevention, arson prevention, New England State Police Information Network, District 1 training assessment & fees, and Maine Criminal Justice Academy on-line training.							
12-11 Vaccine	500.00	0.00	500.00	0.00	500.00	0.00	.00%
Hepatitis B and C vaccine and Hepatitis C screening. This budget covers summer officers and new full-time or reserve officers.							
12-12 Uniforms	10,500.00	13,409.25	25,500.00	17,325.00	25,500.00	0.00	.00%
Uniforms for full-time officers. Four ballistic body armour vests expiring (\$5,000), one planned vacancy and new officer position.							
12-13 Physicals	200.00	0.00	200.00	90.00	200.00	0.00	.00%
Annual physicals for full-time officers and hearing exams for communications officers.							
Utilities							

Approved Budget 06.10.26

Expense

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 27-01 Public Safety / Police Dept CONT'D							
15-02 Phone/Internet	26,467.00	35,638.95	38,220.00	35,454.57	36,307.00	-1,913.00	-5.01%
Consolidated telephone landline services (\$25,250), cell phone reimbursement for Police Chief, Deputy Chief and sergeants (\$1,800), cruiser cell phones (\$3,744), cellular data for cruisers (\$2,205), cellular data for tablet and iPad (\$837), and GPS Geotabs for police fleet (\$2,471). Decreased due to a change in wireless carrier.							
Services							
20-01 Printing	1,000.00	935.00	1,000.00	0.00	1,000.00	0.00	.00%
Warning cards and forms, ticket books, evidence tags, property receipt forms, envelopes, business cards and letterhead.							
20-04 Advertising	300.00	0.00	300.00	300.00	300.00	0.00	.00%
Recruitment ads and legal notices.							

Approved Budget 06.10.26

Expense

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 27-01 Public Safety / Police Dept CONT'D							
20-06 Expert/Professional	23,610.00	18,385.88	26,655.00	3,575.00	39,388.00	12,733.00	47.77%
Professional, personnel, and engineering services, including a Behavioral Health Liaison shared with Kennebunk (\$25,538, representing Kennebunkport's 25% share, or approximately 10 hours per week); psychological testing for new applicants (\$2,100); polygraph and psychological examinations for one anticipated vacancy and one new officer; Special Response Team (SRT) Memorandum of Understanding fee (\$1,000); annual traffic radar re-certifications (\$500); and participation in the Maine Law Enforcement Accreditation Program (MLEAP), including a program manager (\$4,000), annual maintenance fee (\$2,500), and MCOPA fees (\$750). Officer Wellness (\$3, 000). The increase reflects wage adjustments for the Behavioral Health Liaison and the adoption of the MLEAP program.							

Approved Budget 06.10.26

Expense

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 27-01 Public Safety / Police Dept CONT'D							
20-08 Technology/Software	18,702.00	17,742.86	36,125.00	21,802.46	34,783.00	-1,342.00	-3.71%
IT services and software totaling \$10,906, including backup services, antivirus protection, and Microsoft 365/email; Aladtec software (\$2,240); an off-site data storage contract (\$9,100 annually); WatchGuard body camera subscription (\$1,950); Adobe Pro (\$300); Burgess-supported SentinelOne antivirus (\$1,345); the addition of the PowerDMS Power Standards Platform for MLEAP (\$650); and the addition of remote monitoring to comply with CJIS standards (\$8,292). FY26 also included the purchase of a body camera software subscription and investigative software.							
Insurance							
25-13 Paid Family Medical Leave	0.00	3,097.33	6,721.00	6,651.91	6,852.00	131.00	1.95%
Employer's contribution to the Maine Family Medical Leave program (0.5%).							
Supplies/Equipment							
30-01 Office Supplies	3,000.00	4,688.66	3,000.00	1,923.12	3,000.00	0.00	.00%
Paper, envelopes, account books, legal and note pads, file folders, and other office supplies.							

Approved Budget 06.10.26

	Expense						
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 27-01 Public Safety / Police Dept CONT'D							
30-02 Operating Supplies	5,450.00	3,409.68	5,450.00	2,349.53	5,450.00	0.00	.00%
Repair of office equipment, flashlights, shipping tape, radar recertification and repair, first aid, OSHA supplies and CPR masks.							
30-03 Equipment	6,000.00	4,761.22	0.00	0.00	0.00	0.00	.00%
Moved to account 35-03.							
30-04 Postage	1,000.00	516.03	1,000.00	556.43	1,000.00	0.00	.00%
Postage, rental of postage meter, certified mail, UPS/FedEx expenses, parking ticket letters, municipal lot bills, and community policing mailings.							
30-05 Photocopier	1,900.00	1,446.28	1,652.00	1,464.46	1,786.00	134.00	8.11%
Photocopier lease, maintenance and copies. Increase due to current usage.							
30-07 Ammunition Targets	3,000.00	7,878.77	5,000.00	4,891.55	5,000.00	0.00	.00%
Ammunition for duty use and for qualifications, targets, range supplies, and weapon cleaning supplies.							
30-08 Computers	2,500.00	2,171.03	0.00	0.00	13,500.00	13,500.00	100.00%
Replacement of one desktop in the sergeant's office (\$1,500), three cruiser laptop replacements due to end of service life (\$12,000).							
30-24 Gas	29,250.00	16,385.28	19,170.00	15,433.85	20,000.00	830.00	4.33%
8,000 gallons @ \$2.50/gallon. Repairs/Maintenance							

Approved Budget 06.10.26

Expense							
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 27-01 Public Safety / Police Dept CONT'D							
35-03 Vehicles & Equipment	8,500.00	693.18	14,500.00	10,646.65	14,500.00	0.00	.00%
This account includes tires (regular and snow), headlights, oil, filters, strobe and lens replacement, windshield wipers and fluid, and other repair and maintenance items. Maintenance: body repair, realignment, and MV inspections.							
Miscellaneous							
50-29 Events	0.00	0.00	4,000.00	5,498.36	5,000.00	1,000.00	25.00%
Hosting of District 1 Chief's meetings (\$200), Hosting of District 1 CID meetings (\$200), Prelude briefings to include two tree lightings, Hat Parade and Pooch Parade (\$1,600), community policing events such as National Night Out (\$3,000).							
Police Dept	2,020,585.00	2,002,598.17	2,389,338.00	2,049,486.43	2,417,577.00	28,239.00	1.18%

Approved Budget 06.10.26

Expense

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 27-02 Public Safety / Communications							
Personnel							
10-01 Salaries & Wages	271,820.00	284,215.86	296,156.00	287,898.37	299,753.00	3,597.00	1.21%
Salary and wages for staff. Increased due to scheduled steps and longevity.							
10-10 Overtime	42,564.00	34,173.04	47,564.00	27,691.15	49,000.00	1,436.00	3.02%
Overtime paid to department staff.							
Benefits							
12-01 FICA	24,646.00	23,741.26	29,004.00	23,372.15	27,708.00	-1,296.00	-4.47%
Employer's contribution to FICA (7.65%). Decreased to align with current staff wages.							
12-02 MSRS	23,971.00	17,621.20	26,913.00	22,990.19	27,210.00	297.00	1.10%
Employer's contribution to Maine State Retirement. Increased due to employee participation.							
12-03 ICMA	5,030.00	5,630.84	5,460.00	6,746.36	8,442.00	2,982.00	54.62%
ICMA 457 Deferred Compensation Plan for all eligible employees. Increased due to employee participation.							
12-05 Health	61,972.00	49,975.39	84,321.00	52,274.89	75,050.00	-9,271.00	-10.99%
Health insurance coverage under the PPO 500 plan. Premium rates are established annually and this budget reflects an estimated 10% increase beginning in calendar year 2027. Employees contribute 15% of the total cost. The overall decrease is due to reduced employee participation.							

Approved Budget 06.10.26

Expense

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 27-02 Public Safety / Communications CONT'D							
12-07 Travel & Meetings	0.00	0.00	0.00	0.00	1,500.00	1,500.00	100.00%
Reimbursement for the use of personal vehicles while conducting Town business, as well as other travel-related expenses including meals, lodging, and transportation. The increase reflects changes in Maine Criminal Justice Academy training support policies.							
12-08 Training & Education	1,000.00	701.30	1,500.00	1,641.85	1,500.00	0.00	.00%
Ongoing professional training and other required trainings as needed for dispatchers.							
12-12 Uniforms	800.00	500.00	800.00	360.45	800.00	0.00	.00%
Uniforms for dispatchers.							
Utilities							
15-01 Electricity	14,888.00	12,746.69	16,128.00	14,578.67	16,581.00	453.00	2.81%
Electrical costs for the building.							
15-02 Phone/Internet	2,950.00	3,083.49	3,025.00	2,873.52	3,025.00	0.00	.00%
Cable services for emergency operations and dispatch centers.							
15-03 Heating Fuel	6,250.00	1,955.19	3,250.00	2,348.07	3,600.00	350.00	10.77%
Heating expense for building and emergency generator (1,800 gallons @ \$2.00/gallon).							
15-05 Water	660.00	498.67	680.00	525.89	680.00	0.00	.00%
Water expense serviced by KKWWD.							
Services							

Approved Budget 06.10.26

	Expense						
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 27-02 Public Safety / Communications CONT'D							
20-01 Printing	100.00	0.00	100.00	0.00	100.00	0.00	.00%
Forms for dispatchers.							
20-06 Expert/Professional	0.00	3,300.00	350.00	0.00	78,268.00	77,918.00	22262.29%
Polygraph examinations for full-time and reserve dispatchers and the per capita payment for E911 services to the York Police Department (\$77,918). The increase reflects the transfer of the E911 contract from budget line item 20-21.							
20-08 Technology/Software	6,832.00	4,144.23	6,147.00	4,001.37	56,162.00	50,015.00	813.65%
IT services (\$3,136) that include backup, antivirus, and Microsoft 365/emails, and State fee for processing METRO (\$3,400). Purchase and implementation of new Motorola CAD software as current software will no longer be supported (\$45,094), and Priority Dispatch for Emergency Dispatch Services and Code Red (\$4,532). The increase reflects the purchase and implementation of the new CAD software.							

Approved Budget 06.10.26

Expense

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 27-02 Public Safety / Communications CONT'D							
20-21 Maintenance Contracts	101,310.00	115,445.81	106,269.00	126,350.84	33,425.00	-72,844.00	-68.55%
Annual maintenance agreements for Incident Management Center police software service, support and license fees (\$20,700); maintenance agreements with Stryker for heart defibrillators (\$1,990); Atlantic Comfort for the air conditioning (\$900); TransUnion Solutions (\$1,200). Equature yearly fee to record the telephone system, including copper lines, and radio infrastructure (\$3,015). Equature one-year license agreement (\$4,150). Interstate Fire Protection annual maintenance contract for fire alarm inspection, fire sprinkler inspection and fire extinguisher inspection (\$1,470). The decrease reflects the E911 contract being moved to line item 20-06.							
Insurance							
25-13 Paid Family Medical Leave	0.00	669.22	1,584.00	1,552.62	1,608.00	24.00	1.52%
Employer's contribution to the Maine Family Medical Leave program (0.5%).							
Supplies/Equipment							
30-01 Office Supplies	1,000.00	892.55	1,000.00	1,381.33	1,000.00	0.00	.00%
Note & message pads, printer cartridges, and standard office supplies.							

Approved Budget 06.10.26

	Expense						
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 27-02 Public Safety / Communications CONT'D							
30-02 Operating Supplies	750.00	688.08	750.00	1,848.68	1,000.00	250.00	33.33%
Paper products and maintenance supplies for building. Increased due to actual usage.							
30-08 Computers	0.00	0.00	0.00	0.00	1,500.00	1,500.00	100.00%
Replacement of one desktop computer for dispatch.							
Repairs/Maintenance							
35-01 Buildings	9,000.00	4,513.37	9,000.00	4,910.88	9,000.00	0.00	.00%
Normal repair and maintenance of furnace, bathrooms, locks, general cleaning supplies, sprinkler and boiler system inspections, janitorial expenses and exterior maintenance.							
35-06 Radio Maintenance	500.00	0.00	500.00	527.44	2,000.00	1,500.00	300.00%
Repair and maintenance costs for radios, including system upgrades, replacement batteries for portable radios, and console repairs. The increase reflects actual repair costs.							
Purchases							
60-03 Radio Replacement	500.00	549.76	500.00	0.00	0.00	-500.00	-100.00%
Communications	576,543.00	565,045.95	641,001.00	583,874.72	698,912.00	57,911.00	9.03%

Approved Budget 06.10.26

Expense

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 27-03 Public Safety / Fire Dept							
Personnel							
10-01 Salaries & Wages	171,474.00	170,310.12	225,004.00	231,723.09	243,726.00	18,722.00	8.32%
Salaries for the Fire Chief, Fire Administrator, and Training Coordinator, along with part-time wages for Station Engineers who conduct routine checks of vehicles, equipment, and stations, and for firefighters who assist with data file maintenance, dry hydrant inspections, annual hose testing, annual in-service pump testing, and annual ladder testing. The increase reflects budgeting for a full-time Fire Chief position and scheduled step and longevity adjustments.							
10-07 Call Firefighters	135,000.00	117,702.46	156,200.00	144,847.59	190,321.00	34,121.00	21.84%
Wages for up to approximately 7,400 emergency call hours, training hours, detail hours, and Duty Officer pay. Increase reflects the call volume increase over the past few years.							
Benefits							
12-01 FICA	23,770.00	22,793.76	29,674.00	28,594.16	33,497.00	3,823.00	12.88%
Employer's contribution to FICA (7.65%). Increased to align with current staff wages.							

Approved Budget 06.10.26

	Expense						
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 27-03 Public Safety / Fire Dept CONT'D							
12-02 MSRS Employer contributions to the Maine State Retirement System. The increase reflects anticipated employee participation.	3,539.00	4,787.09	5,576.00	5,436.34	13,025.00	7,449.00	133.59%
12-03 ICMA ICMA 457 Deferred Compensation Plan for all eligible employees. The decrease reflects anticipated employee participation.	4,247.00	5,744.21	6,691.00	6,179.75	3,831.00	-2,860.00	-42.74%
12-05 Health Health insurance coverage under the PPO 500 plan. Premium rates are established annually and this budget reflects an estimated 10% increase beginning in calendar year 2027. Employees contribute 15% of the total cost. The overall increase is due to anticipated employee participation.	32,471.00	33,006.68	44,078.00	40,290.91	48,474.00	4,396.00	9.97%
12-06 Dues & Fees Dues and subscriptions for International Association of Fire Chiefs, Maine Fire Chiefs, York County Chief's Association, and National Fire Protection Association.	600.00	335.00	600.00	335.00	600.00	0.00	.00%
12-07 Travel & Meetings Reimbursement account for use of personal vehicles while on town business and for other travel related expenses such as meals, lodging, and other means of travel.	300.00	191.25	300.00	1,220.25	300.00	0.00	.00%

Approved Budget 06.10.26

Expense

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 27-03 Public Safety / Fire Dept CONT'D							
12-08 Training & Education	6,000.00	6,967.72	7,000.00	4,473.32	8,000.00	1,000.00	14.29%
National Fire Protection Association code subscription service, Firefighter I/II course fees and materials, fire officer course fees, firefighters manual for in-house class, fire instructors course fees and manuals, CPR training and cards, fall Fire Attack School course fees, Fire Prevention Week school handouts and materials, food for in-house training, and the cost of construction of training aids and acquiring new training aids. Increased due to Firefighter I/II course cost increase.							
12-11 Vaccine	500.00	0.00	500.00	122.60	500.00	0.00	.00%
Hepatitis B Vaccine Program.							
12-12 Uniforms	500.00	702.20	500.00	201.97	500.00	0.00	.00%
Uniforms for the staff.							
12-13 Physicals	1,500.00	555.00	1,500.00	425.00	1,500.00	0.00	.00%
Health screenings, physicals and respirator evaluations.							
12-15 Recognition	5,500.00	6,178.97	5,500.00	5,920.76	6,000.00	500.00	9.09%
To provide an annual recognition event when awards and service pins can be awarded. This is an opportunity for the Town to show its appreciation for the volunteer firefighters. This account also supports a Mutual Aid Barbeque with the four Fire Companies sharing the expense.							

Approved Budget 06.10.26

Expense

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 27-03 Public Safety / Fire Dept CONT'D							
Utilities							
15-01 Electricity	8,474.00	15,970.83	13,121.00	14,845.05	17,180.00	4,059.00	30.94%
Electrical costs for the Village, Wildwood, Goose Rocks Beach and Cape Porpoise Fire Stations. Increased due to the Town acquiring the Cape Porpoise Station.							
15-02 Phone/Internet	10,355.00	11,107.59	13,446.00	9,814.66	11,880.00	-1,566.00	-11.65%
Telephone and internet expenses for Goose Rocks and Port Village (\$9,270), cable (\$810), iPad data in 6 trucks (\$1,200), and cell phone reimbursements (\$600). The decrease is due to the allocation of telephone and internet expenses.							
15-03 Heating Fuel	26,500.00	13,754.89	13,988.00	12,324.73	18,500.00	4,512.00	32.26%
Heating expense for Village Fire Station (propane: 2,400 gallons @ \$2.00/gallon), Wildwood Fire Station (propane: 1,800 gallons @ \$2.00/gallon), Goose Rocks Fire Station (fuel oil: 2,500 gallons @ \$3.00/gallon), and Cape Porpoise Fire Station (propane: 1,300 gallons @ \$2.00/gallon). The increase reflects anticipated fuel cost increases.							

Approved Budget 06.10.26

Expense

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 27-03 Public Safety / Fire Dept CONT'D							
15-05 Water	837.00	736.25	863.00	804.01	863.00	0.00	.00%
Water expense serviced by KKWWD for Village Fire Station, Wildwood Fire Station, Goose Rocks Fire Station, and Cape Porpoise Fire Station. Cost also includes the sprinkler service for Village Fire Station.							
Services							
20-04 Advertising	100.00	0.00	100.00	260.55	100.00	0.00	.00%
Publication costs for recruiting and bid advertisements, as well as any public notices.							
20-06 Expert/Professional	200.00	436.14	400.00	515.56	400.00	0.00	.00%
Professional, personnel, engineering services and background checks.							
20-08 Technology/Software	12,101.00	14,288.47	11,299.00	5,741.86	20,178.00	8,879.00	78.58%
IT services (\$2,154), including backup services, antivirus protection, and Microsoft 365/email, along with I Am Responding software (\$325) and First Due fire records management software (\$12,699). Increased to cover expenses associated with a new mental health software (\$5,000).							
Insurance							
25-12 Supplemental Insurance	2,380.00	2,380.00	2,380.00	2,380.00	2,380.00	0.00	.00%
Volunteer firefighter accident coverage, which is not covered under the basic Workers Comp.							

Approved Budget 06.10.26

	Expense						
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 27-03 Public Safety / Fire Dept CONT'D							
25-13 Paid Family Medical Leave	0.00	626.67	1,878.00	1,646.60	2,113.00	235.00	12.51%
Employer's contribution to the Maine Family Medical Leave program (0.5%).							
Supplies/Equipment							
30-01 Office Supplies	1,500.00	841.29	1,500.00	1,842.05	1,500.00	0.00	.00%
Copy paper, ink cartridges, and miscellaneous office supplies.							
30-03 Equipment	5,700.00	3,597.76	5,700.00	3,736.83	25,700.00	20,000.00	350.88%
Purchase of hand tools, hose fittings, adapters and nozzles, traffic cones, safety flags, and watercraft equipment, including replacement of battery-operated tools on trucks and replacement of mechanics' tools at Port Village and on apparatus. The increase reflects the purchase of five rural hitch valves at \$2,000 each and the replacement of four attack line nozzles at \$3,500 each.							
30-04 Postage	200.00	182.97	200.00	247.34	250.00	50.00	25.00%
Postage for correspondences, newsletters, and other mailing charges. Includes the PO Box rental fee.							
30-05 Photocopier	650.00	443.85	500.00	446.11	500.00	0.00	.00%
Photocopier lease, maintenance and copies.							

Approved Budget 06.10.26

Expense

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 27-03 Public Safety / Fire Dept CONT'D							
30-08 Computers	400.00	0.00	1,900.00	1,428.86	400.00	-1,500.00	-78.95%
Replacement of I Am Responding hardware (\$400). The decrease reflects that no laptop replacement is required.							
30-22 Dry Hydrants	1,000.00	351.83	1,000.00	104.86	1,000.00	0.00	.00%
Repair and relocate hydrants, painting, pumping/winterizing, brush control associated with 84 dry hydrants and hose replacement.							
30-24 Gas	1,950.00	1,093.61	1,278.00	1,020.11	1,500.00	222.00	17.37%
600 gallons @ \$2.50/gallon.							
30-25 Diesel	6,750.00	4,596.95	3,899.00	3,078.18	4,800.00	901.00	23.11%
1,600 gallons @ \$3.00/gallon.							
30-38 Personal Protective Equipment	6,000.00	7,465.43	6,000.00	2,693.09	7,000.00	1,000.00	16.67%
Personal protective equipment, including gloves, gear bags, boots, SCBA masks, safety ropes and bags, and accountability tags. The increase reflects rising equipment costs.							
Repairs/Maintenance							

Approved Budget 06.10.26

	Expense						
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 27-03 Public Safety / Fire Dept CONT'D							
35-01 Buildings	22,500.00	22,997.75	22,500.00	6,815.03	24,000.00	1,500.00	6.67%
Maintenance for buildings and generators at the Village, Cape Porpoise, and Wildes District Fire Stations, including alarm monitoring at the Village Station; annual hood inspections; alarm, boiler, and sprinkler system inspections; bathroom supplies; and fire extinguisher inspections. The increase reflects the addition of annual mini-split cleaning at the Village and Cape Fire Stations.							
35-03 Vehicles & Equipment	23,000.00	34,602.91	27,000.00	16,380.48	29,000.00	2,000.00	7.41%
Parts and maintenance supplies for fire equipment: pump maintenance and tests for the ladders and engines; aerial ladder testing on the ladder truck; ground ladder testing on all of the vehicles; preventive maintenance on the aerial ladders; ground ladder maintenance and repairs; outboard motor annual servicing; and annual vehicle inspection. This account also funds vehicle repairs, oil changes, and replacement of worn tires. Increased due to higher costs on parts and labor.							
Miscellaneous							

Approved Budget 06.10.26

Expense							
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 27-03 Public Safety / Fire Dept CONT'D							
50-05 Goose Rocks Fire	27,655.00	27,655.00	28,485.00	28,485.00	29,340.00	855.00	3.00%
Lease payment to Goose Rocks Beach Fire Station. Increased 3% (max) per lease agreement (CPI 2.9%). Current contract expires on 6/30/2027.							
Fire Dept	543,653.00	532,404.65	640,560.00	584,381.70	748,858.00	108,298.00	16.91%

Approved Budget 06.10.26

Expense							
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 27-04 Public Safety / KEMS							
Miscellaneous							
50-28 KEMS	300,000.00	300,000.00	330,000.00	330,000.00	330,000.00	0.00	.00%
Town's contribution to KEMS.							
KEMS	300,000.00	300,000.00	330,000.00	330,000.00	330,000.00	0.00	.00%

Approved Budget 06.10.26

Expense							
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 27-05 Public Safety / Emergency Management							
Supplies/Equipment							
30-02 Operating Supplies	1,500.00	0.00	1,500.00	0.00	1,500.00	0.00	.00%
Emergency needs such as food, barricades, etc. Repair and clean-up costs related to storm damage are charged to other accounts and programs. Also includes mileage reimbursement for volunteer staff to attend trainings and meetings, as well as publication costs for the Town's Emergency Operations Plan. The Town has established a reserve account with unspent funds for future needs.							
Emergency Management	1,500.00	0.00	1,500.00	0.00	1,500.00	0.00	.00%

Approved Budget 06.10.26

	Expense						
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 27-06 Public Safety / Animal Control Officer							
Personnel							
10-01 Salaries & Wages	5,628.00	5,627.96	5,628.00	5,411.50	5,628.00	0.00	.00%
Salary and wages for staff.							
Benefits							
12-01 FICA	431.00	429.52	431.00	412.00	431.00	0.00	.00%
Employer's contribution to FICA (7.65%).							
12-07 Travel & Meetings	100.00	219.11	200.00	217.00	500.00	300.00	150.00%
Reimbursement for the use of personal vehicles while conducting Town business, as well as other travel-related expenses including meals, lodging, and transportation. The increase reflects additional travel reimbursement needs.							
Insurance							
25-13 Paid Family Medical Leave	0.00	14.04	28.00	27.00	28.00	0.00	.00%
Employer's contribution to the Maine Family Medical Leave program (0.5%).							
Supplies/Equipment							
30-02 Operating Supplies	600.00	0.00	600.00	250.00	600.00	0.00	.00%
Expenses for supplies, doggie dispenser bags, equipment, printing costs, veterinarian costs, and cell phone.							
Miscellaneous							
50-32 Animal Welfare Society	5,300.00	5,298.36	5,300.00	5,298.34	5,420.00	120.00	2.26%
Animal Shelter \$1.46 per capita based on census (3,712).							

Approved Budget 06.10.26

Expense

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 27-06 Public Safety / Animal Control Officer CONT'D							
Animal Control Officer	12,059.00	11,588.99	12,187.00	11,615.84	12,607.00	420.00	3.45%

Approved Budget 06.10.26

Expense

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 27-07 Public Safety / Harbormaster							
Personnel							
10-01 Salaries & Wages	14,007.00	14,763.50	15,305.00	14,343.48	15,454.00	149.00	.97%
Salary and wages for staff. The Cape Porpoise Pier Manager also serves as the Harbormaster. Salaries and benefits are split 20% general fund and 80% Pier fund.							
Benefits							
12-01 FICA	1,093.00	1,040.48	1,194.00	1,001.79	1,206.00	12.00	1.01%
Employer's contribution to FICA (7.65%).							
12-02 MSRS	1,961.00	2,021.98	2,158.00	2,033.67	2,179.00	21.00	.97%
Employer's contribution to Maine State Retirement. Increased to align with employee participation.							
12-03 ICMA	280.00	0.00	306.00	0.00	309.00	3.00	.98%
ICMA 457 Deferred Compensation Plan for all eligible employees.							
12-05 Health	2,483.00	2,492.01	2,727.00	2,477.34	2,970.00	243.00	8.91%
Health insurance coverage - PPO 500. Premium rates are set each calendar year. This budget includes an estimated 10% increase beginning in calendar year 2027. Employee contributes 15% of the cost. Increased due to employee participation.							
Services							
Insurance							

Approved Budget 06.10.26

Expense							
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 27-07 Public Safety / Harbormaster CONT'D							
25-13 Paid Family Medical Leave	0.00	36.40	66.00	72.00	66.00	0.00	.00%
Employer's contribution to the Maine Family Medical Leave program (0.5%).							
Miscellaneous							
50-24 River Harbormaster	34,250.00	0.00	38,902.00	34,201.55	38,902.00	0.00	.00%
Cost sharing for the Towns of Kennebunkport and Kennebunk.							
Harbormaster	54,074.00	20,354.37	60,658.00	54,129.83	61,086.00	428.00	.71%

Approved Budget 06.10.26

	Expense						
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 29-01 Health & Welfare / Solid Waste							
Personnel							
10-01 Salaries & Wages	1,901.00	709.43	1,958.00	2,309.12	1,958.00	0.00	.00%
Wages for an employee for the Hazardous Waste Day.							
Benefits							
12-01 FICA	145.00	52.94	150.00	170.26	150.00	0.00	.00%
Employer's contribution for FICA (7.65%).							
Services							
20-12 Waste Tipping Fees	202,790.00	203,980.80	237,500.00	117,818.46	196,875.00	-40,625.00	-17.11%
Municipal solid waste processing and tipping fees based on 1,500 tons at \$131.25/ton, including a 5% allowance for potential CPI increases. The decrease reflects a reduction in projected waste tonnage.							
20-19 Waste Pickup	373,631.00	355,761.60	444,224.00	374,934.50	467,173.00	22,949.00	5.17%
Curbside solid waste collection includes picking up barrels and waste containers at all public buildings and facilities, includes 78% of the transportation costs, and 5% for CPI.							
20-23 Recycling Processing Fees	63,330.00	-1,680.74	65,520.00	55,871.01	62,108.00	-3,412.00	-5.21%
Recycling processing/tipping fee for 455 tons @ \$136.50/ton includes 5% for CPI. We are anticipating 455 tons this fiscal year.							

Approved Budget 06.10.26

	Expense						
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 29-01 Health & Welfare / Solid Waste CONT'D							
20-27 Recycling Pickup	102,861.00	94,205.34	124,995.00	94,138.33	116,794.00	-8,201.00	-6.56%
Curbside recycling pickup costs, including 22% of transportation expenses to ecomaine. The decrease reflects the contractual pricing.							
Insurance							
25-13 Paid Family Medical Leave	0.00	0.00	10.00	0.00	10.00	0.00	.00%
Supplies/Equipment							
30-02 Operating Supplies	5,000.00	5,008.35	5,000.00	12,665.92	17,000.00	12,000.00	240.00%
To fund expenses related to recycling educational promotions. FY27 includes funding for replacement parts for the new trash and recycling containers.							
30-27 Composting	0.00	0.00	0.00	0.00	2,160.00	2,160.00	100.00%
The Town started a composting program in FY26 to reduce waste.							
Miscellaneous							
50-11 Unacceptable Waste	10,000.00	5,748.19	10,000.00	10,832.92	11,000.00	1,000.00	10.00%
Cost for the collection and disposal of household hazardous waste. Trash bags for the public barrels.							
50-72 Monitoring	14,000.00	12,431.76	14,000.00	8,631.09	14,000.00	0.00	.00%
Landfill monitoring costs due to the suspected presence of PFAS in wells near the landfill site. Town is required to monitor on a quarterly basis and maintain two water filtration systems.							
Solid Waste	773,658.00	676,217.67	903,357.00	677,371.61	889,228.00	-14,129.00	-1.56%

Approved Budget 06.10.26

Expense

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 29-02 Health & Welfare / Health							
Personnel							
10-01 Salaries & Wages	137,602.00	145,655.15	172,624.00	114,469.67	156,018.00	-16,606.00	-9.62%
Salary and wages for one full-time Public Health Director and per diem nurses (25 hours per week).							
Benefits							
12-01 FICA	11,115.00	11,687.40	14,044.00	8,912.81	12,548.00	-1,496.00	-10.65%
Employer's contribution for FICA (7.65%).							
12-02 MSRS	8,888.00	10,099.08	11,785.00	7,540.28	10,245.00	-1,540.00	-13.07%
Employer's contribution to Maine State Retirement. Decreased due to employee participation.							
12-03 ICMA	2,693.00	3,060.28	3,466.00	2,216.16	3,013.00	-453.00	-13.07%
ICMA 457 Deferred Compensation Plan for all eligible employees.							
12-05 Health	5,000.00	5,000.04	7,573.00	1,710.23	5,000.00	-2,573.00	-33.98%
Health insurance coverage under the PPO 500 plan. Premium rates are established annually and this budget reflects an estimated 10% increase beginning in calendar year 2027. Employees contribute 15% of the total cost. The overall decrease is due to reduced employee participation.							
12-06 Dues & Fees	0.00	0.00	0.00	0.00	300.00	300.00	100.00%
Rotary Dues.							

Approved Budget 06.10.26

Expense

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 29-02 Health & Welfare / Health CONT'D							
12-07 Travel & Meetings	6,000.00	1,215.83	1,000.00	275.50	1,500.00	500.00	50.00%
Reimbursement for the use of personal vehicles while conducting Town business. The increase reflects additional travel for training sessions in Augusta.							
12-08 Training & Education	600.00	130.54	600.00	306.99	600.00	0.00	.00%
American Nurses Association, Maine Public Health Association, and workshops/seminars.							
12-09 Wellness	300.00	70.32	300.00	-54.88	300.00	0.00	.00%
To promote employee health and wellness.							
Utilities							
15-01 Electricity	751.00	681.19	774.00	840.36	902.00	128.00	16.54%
Electrical costs. Increased due to the allocation of costs between Police and Health as they share a mechanical system.							
15-02 Phone/Internet	1,080.00	1,061.66	1,080.00	881.18	1,080.00	0.00	.00%
Telephone and internet expenses (\$480) and cell phone reimbursement for Health Director (\$600).							
15-03 Heating Fuel	1,000.00	1,000.00	520.00	520.00	700.00	180.00	34.62%
Heating expense for building - shared with Police Department (350 gallons of propane @ \$2.00/gallon).							
Services							

Approved Budget 06.10.26

	Expense						
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 29-02 Health & Welfare / Health CONT'D							
20-06 Expert/Professional	0.00	0.00	0.00	966.89	600.00	600.00	100.00%
Professional, personnel, and engineering services. The increase reflects costs associated with new hire physicals.							
20-08 Technology/Software	1,425.00	1,593.88	1,008.00	1,617.86	2,005.00	997.00	98.91%
IT services that include backup, antivirus, and Microsoft 365/emails.							
Insurance							
25-13 Paid Family Medical Leave	0.00	367.86	804.00	560.07	729.00	-75.00	-9.33%
Employer's contribution to the Maine Family Medical Leave program (0.5%).							
Supplies/Equipment							
30-01 Office Supplies	1,000.00	378.11	1,000.00	572.37	1,000.00	0.00	.00%
Miscellaneous office supplies.							
30-02 Operating Supplies	1,500.00	602.43	1,500.00	1,550.81	1,500.00	0.00	.00%
Syringes, dressings, medical kits, tape, etc.							
30-04 Postage	75.00	45.54	75.00	96.26	100.00	25.00	33.33%
Cost to mail notices and correspondences.							
30-05 Photocopier	520.00	424.20	520.00	421.37	520.00	0.00	.00%
Photocopier lease, maintenance and copies.							
30-08 Computers	0.00	0.00	1,500.00	1,511.85	1,725.00	225.00	15.00%
Cyclical replacement of one laptop and monitor.							
Repairs/Maintenance							

Approved Budget 06.10.26

Expense							
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 29-02 Health & Welfare / Health CONT'D							
35-01 Buildings	1,000.00	55.09	1,000.00	8.52	500.00	-500.00	-50.00%
Window washing and cleaning supplies.							
35-03 Vehicles & Equipment	0.00	8.88	1,000.00	0.00	0.00	-1,000.00	-100.00%
Vehicle inspection and fluids.							
Miscellaneous							
50-11 Unacceptable Waste	840.00	305.00	840.00	288.79	840.00	0.00	.00%
Medical waste disposal with Maine Bio Specialist (3 pickups per year).							
50-85 Water Quality	500.00	500.00	500.00	57.54	500.00	0.00	.00%
Funding for water testing, trainings, and outreach.							
Health	181,889.00	183,942.48	223,513.00	145,270.63	202,225.00	-21,288.00	-9.52%

Approved Budget 06.10.26

	Expense						
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 29-03 Health & Welfare / Welfare							
Benefits							
12-08 Training & Education	260.00	0.00	260.00	120.00	260.00	0.00	.00%
MMA and DHHS training for welfare administrator.							
Services							
Supplies/Equipment							
30-01 Office Supplies	75.00	77.20	75.00	0.00	75.00	0.00	.00%
Special forms not found at MMA.							
Miscellaneous							
50-12 Welfare	2,000.00	3,228.00	2,000.00	69.65	2,000.00	0.00	.00%
Expense of food, shelter, and other basic needs for those who face emergency financial needs or who meet income eligibility requirements. These costs are reimbursed by the State at 50% of actual expenditures.							
Welfare	2,335.00	3,305.20	2,335.00	189.65	2,335.00	0.00	.00%

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 29-04 Health & Welfare / Social Services							
Social Services							
55-01 YC Community Action This agency provides an outreach worker to the Town to advise residents of various State and Federal assistance programs, manages enrollment in the Fuel Assistance (HEAP) program, and advises the Town staff about difficult local problems related to General Assistance.	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	0.00	.00%
55-02 Day One This agency provides substance use and mental health services to Maine adolescents and their families. No funding application was submitted by the agency for FY27.	500.00	500.00	500.00	500.00	0.00	-500.00	-100.00%
55-03 Caring Unlimited A domestic violence center.	1,089.00	1,089.00	1,089.00	1,089.00	1,198.00	109.00	10.01%
55-04 MaineHealth Behavioral This agency is a comprehensive mental health center.	4,000.00	4,000.00	4,235.00	4,235.00	5,500.00	1,265.00	29.87%
55-07 So ME Agency on Aging This agency assists senior citizens with Meals on Wheels, insurance and benefit counseling, and caregiver support.	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	0.00	.00%
55-10 American Red Cross This agency provides critical disaster relief services. No funding application was submitted by the agency for FY27.	500.00	500.00	500.00	0.00	0.00	-500.00	-100.00%

Approved Budget 06.10.26

Expense							
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 29-04 Health & Welfare / Social Services CONT'D							
55-11 YC Shelters	5,000.00	5,000.00	5,000.00	5,000.00	0.00	-5,000.00	-100.00%
This agency provides shelter and food for the homeless. No funding application was submitted by the agency for FY27.							
55-13 Sexual Assault Response Serv	1,100.00	1,100.00	1,000.00	1,000.00	0.00	-1,000.00	-100.00%
This agency provides services to survivors of sexual assault. No funding application was submitted by the agency for FY27.							
55-14 Community Outreach Services	3,300.00	3,300.00	3,700.00	3,700.00	4,500.00	800.00	21.62%
This agency serves residents with core pantry and produce pantry operations.							
55-16 Lifeflight Foundation	908.00	908.00	907.00	0.00	908.00	1.00	.11%
This agency provides life saving air transportation.							
55-20 MaineHealth Care at Home	1,000.00	0.00	0.00	0.00	0.00	0.00	.00%
This agency provides home health nursing, physical, occupational, and speech therapies. No request was submitted.							
Social Services	23,597.00	22,597.00	23,131.00	21,724.00	18,306.00	-4,825.00	-20.86%

Approved Budget 06.10.26

	Expense						
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 29-07 Health & Welfare / Shellfish Conservation							
Personnel							
10-01 Salaries & Wages	2,793.00	2,793.00	2,877.00	2,877.00	2,963.00	86.00	2.99%
Salary and wages for staff.							
Benefits							
12-01 FICA	214.00	213.13	220.00	218.98	227.00	7.00	3.18%
Employer's contribution for FICA (7.65%).							
12-07 Travel & Meetings	250.00	0.00	0.00	53.65	0.00	0.00	.00%
This account includes reimbursement for use of personal vehicles while on Town business. Also includes reimbursement for other travel related expenses such as meals, lodging, and other means of travel.							
Insurance							
25-13 Paid Family Medical Leave	0.00	6.98	14.00	14.38	15.00	1.00	7.14%
Employer's contribution to the Maine Family Medical Leave program (0.5%).							
Supplies/Equipment							
30-02 Operating Supplies	0.00	0.00	2,000.00	0.00	2,000.00	0.00	.00%
Purchase of seed clams.							
Shellfish Conservation	3,257.00	3,013.11	5,111.00	3,164.01	5,205.00	94.00	1.84%

Approved Budget 06.10.26

Expense							
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 29-10 Health & Welfare / Public Restrooms							
Miscellaneous							
50-21 Dock Square Restrooms	30,000.00	26,551.42	35,000.00	28,875.60	52,500.00	17,500.00	50.00%
Cleaning service, electricity, water, paper products, heat, maintenance, and all other expenses related to the upkeep of the restrooms. Increased due to new contract.							
50-68 Public Facility	6,800.00	9,699.50	7,480.00	2,797.98	7,700.00	220.00	2.94%
Porta-potty rentals for Kings Highway Pump Station, Goose Rocks Beach General Store and Government Wharf.							
Public Restrooms	36,800.00	36,250.92	42,480.00	31,673.58	60,200.00	17,720.00	41.71%

Approved Budget 06.10.26

	Expense						
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 31-01 Public Works / Highway Dept							
Personnel							
10-01 Salaries & Wages	613,319.00	551,916.38	671,851.00	632,921.15	690,538.00	18,687.00	2.78%
Salary and wages for staff including a Mechanic, four Operators, a Custodian, 45% of the Public Works Administrator, 50% of the Public Works Director, and the Operations Manager. The increase reflects scheduled step and longevity adjustments.							
10-10 Overtime	47,834.00	26,301.81	49,269.00	33,019.60	42,755.00	-6,514.00	-13.22%
Overtime wages.							
10-20 Part-Time	11,264.00	9,648.00	11,264.00	9,498.50	12,288.00	1,024.00	9.09%
Salary for a part-time public space and cemetery maintenance position. The increase reflects adjustments to meet market rates.							
Benefits							
12-01 FICA	53,185.00	45,559.36	57,826.00	50,249.61	58,610.00	784.00	1.36%
Employer's contribution for FICA (7.65%). Increased to align with current staff wages.							
12-02 MSRS	59,364.00	52,890.17	70,207.00	64,277.33	70,891.00	684.00	.97%
Employer's contribution to Maine State Retirement, based on wage calculation. Increased due to employee participation.							

Approved Budget 06.10.26

Expense

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 31-01 Public Works / Highway Dept CONT'D							
12-03 ICMA ICMA 457 Deferred Compensation Plan for all eligible employees. Increased due to employee participation.	17,358.00	14,441.17	16,012.00	16,052.27	16,815.00	803.00	5.01%
12-05 Health Health insurance coverage under the PPO 500 plan. Premium rates are established annually and this budget reflects an estimated 10% increase beginning in calendar year 2027. Employees contribute 15% of the total cost. The overall increase is due to employee participation.	196,598.00	139,947.96	189,416.00	181,540.51	253,618.00	64,202.00	33.89%
12-07 Travel & Meetings Reimbursement for the use of personal vehicles while conducting Town business, as well as other travel- related expenses including meals, lodging, and transportation. The increase reflects changes to the IRS mileage rate.	800.00	2,804.63	800.00	520.80	1,050.00	250.00	31.25%
12-08 Training & Education Registration fees and training for 8 staff members.	1,500.00	-1,075.00	1,500.00	-1,286.66	1,388.00	-112.00	-7.47%
12-12 Uniforms Clothing allowance (\$3,000), boot allowance (\$1,650) and other misc clothing - rain gear, shirts, etc. (\$2,850).	5,500.00	6,808.93	7,500.00	4,231.32	7,500.00	0.00	.00%
Utilities							

Approved Budget 06.10.26

	Expense						
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 31-01 Public Works / Highway Dept CONT'D							
15-01 Electricity	8,910.00	6,368.82	9,447.00	6,518.77	7,500.00	-1,947.00	-20.61%
Electricity costs.							
15-02 Phone/Internet	5,218.00	6,513.04	6,482.00	7,246.11	8,810.00	2,328.00	35.91%
Telephone and internet expenses (\$3,432), GPS services (\$2,150), Snow Paths salt distribution monitoring software (\$1,428), and cell phone reimbursements (\$1,800). The increase reflects added software costs and additional phone reimbursements.							
15-03 Heating Fuel	3,750.00	3,699.04	1,950.00	3,514.30	4,000.00	2,050.00	105.13%
Heating expense for the garage (2,000 gallons @ \$2.00/gallon).							
Services							
20-04 Advertising	1,000.00	0.00	1,000.00	438.27	0.00	-1,000.00	-100.00%
Publication costs for recruiting, bid advertisements, and miscellaneous public notices. The decrease reflects reduced advertising needs, as communications are now conducted through social media and the Town website.							
20-06 Expert/Professional	16,000.00	11,771.74	16,000.00	5,985.40	16,000.00	0.00	.00%
Professional, personnel, and engineering services, random drug testing (\$748), physicals, background checks, tree trimming (\$10,000), Tier 2 Reporting (\$252/year) and survey work as needed (\$5,000).							

Approved Budget 06.10.26

Expense

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 31-01 Public Works / Highway Dept CONT'D							
20-08 Technology/Software IT services (\$2,389) that include backup, antivirus, and Microsoft 365/emails, ESRI services (\$2,000) and mechanic's software annual support (\$3,000).	6,333.00	3,238.56	7,938.00	3,625.95	7,389.00	-549.00	-6.92%
20-14 Rentals McCabe property lease for snow storage, and rental of miscellaneous small tools throughout the year. Other rentals are covered in the capital budget.	4,000.00	1,360.43	4,000.00	4,832.43	4,000.00	0.00	.00%
20-15 Street Marking Contractor provided centerline and fog/edge line painting for Kings Highway, New Biddeford Road, Goose Rocks Road, River Road, Wildes District Road, Pier Road, Old Cape Road, Beachwood Avenue, Maine Street, and Ocean Avenue. Crosswalks and parking spaces are completed by Town staff. The increase reflects additional street markings required to meet traffic code standards.	15,000.00	2,695.26	15,000.00	954.40	17,000.00	2,000.00	13.33%
20-25 Alarms Fire alarms.	500.00	0.00	500.00	339.00	500.00	0.00	.00%
Insurance							
25-13 Paid Family Medical Leave Employer's contribution to the Maine Family Medical Leave program (0.5%).	0.00	1,525.84	3,311.00	3,440.48	3,403.00	92.00	2.78%
Supplies/Equipment							

Approved Budget 06.10.26

Expense							
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 31-01 Public Works / Highway Dept CONT'D							
30-01 Office Supplies	2,500.00	2,818.54	3,000.00	2,361.22	3,500.00	500.00	16.67%
Miscellaneous office supplies, and drinking water due to a contaminated well. The increase reflects additional office supplies needed.							
30-02 Operating Supplies	5,500.00	4,587.87	5,500.00	4,931.50	5,500.00	0.00	.00%
Flagging, stakes, maps, Occupational Safety and Health Administration testing, shop and field supplies, and first aid supplies.							
30-03 Equipment	6,000.00	6,415.53	6,000.00	150,162.10	7,000.00	1,000.00	16.67%
Replacement of small equipment, including chainsaws, string trimmers, a pull saw, walk-behind mower, and leaf blowers. The increase reflects rising equipment costs.							
30-04 Postage	400.00	1,242.29	500.00	241.99	500.00	0.00	.00%
Postage for correspondence and other mailing charges.							
30-05 Photocopier	440.00	277.69	440.00	266.27	450.00	10.00	2.27%
Photocopier lease, maintenance and copies.							
30-08 Computers	1,300.00	1,001.52	3,550.00	2,884.78	1,500.00	-2,050.00	-57.75%
Cyclical replacement of one laptop.							
30-10 Culverts	2,000.00	0.00	2,000.00	0.00	2,700.00	700.00	35.00%
Used for emergency road repairs and driveway culvert replacements.							
30-12 Gravel	2,000.00	4,004.58	2,000.00	4,965.30	2,000.00	0.00	.00%
Gravel for resurfacing unpaved roads, shoulder projects, and trench work.							

Approved Budget 06.10.26

	Expense						
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 31-01 Public Works / Highway Dept CONT'D							
30-13 Salt Approximately 800 tons @ \$83.40/ton. Salt cost increased from \$80 to \$83.40/ton.	61,376.00	58,994.10	64,000.00	15,804.87	67,000.00	3,000.00	4.69%
30-15 Liquid Road Treatment Winter application for de-icing and summer application for unpaved road dust control. 4,300 gallons @ \$1.75/gallon. Minimum delivery is 4,300 gallons.	7,525.00	0.00	7,525.00	0.00	7,525.00	0.00	.00%
30-16 Patch Material to repair potholes and trenches. Includes hot mix.	5,000.00	671.25	5,000.00	1,959.68	5,000.00	0.00	.00%
30-17 Signs Installation of new or replacement traffic and parking control signs. The increase reflects the addition of new E911 street signs and replacement of aging signs.	6,500.00	6,076.22	6,500.00	22,199.31	10,000.00	3,500.00	53.85%
30-19 Tools This account is used to purchase tools that are owned by the Town. The increase reflects rising costs.	3,000.00	6,114.54	3,000.00	4,342.10	4,000.00	1,000.00	33.33%
30-24 Gas 4,500 gallons @ \$2.50/gallon.	16,250.00	7,064.24	10,650.00	5,287.67	11,250.00	600.00	5.63%
30-25 Diesel 9,000 gallons @ \$3.00/gallon.	45,000.00	16,740.31	25,990.00	23,401.47	27,000.00	1,010.00	3.89%

Approved Budget 06.10.26

Expense							
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 31-01 Public Works / Highway Dept CONT'D							
30-31 Safety Equipment	1,250.00	1,490.45	1,500.00	784.95	2,000.00	500.00	33.33%
Goggles, gloves, safety vests, respirators for painting, and chainsaw safety gear. Increased due to inflationary costs.							
30-40 Parks & Open Space Supplies	4,000.00	6,118.05	4,120.00	15,867.89	5,000.00	880.00	21.36%
For parks, beaches and open space maintenance and supplies.							
Repairs/Maintenance							
35-01 Buildings	8,500.00	6,888.54	8,500.00	12,539.29	9,000.00	500.00	5.88%
Routine maintenance, including HVAC and pump maintenance (\$6,500), fire extinguisher inspections (\$1,500), vehicle lift inspection (\$500), and misc lifting equipment inspections, such as chains and straps (\$500).							

Approved Budget 06.10.26

	Expense						
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 31-01 Public Works / Highway Dept CONT'D							
35-03 Vehicles & Equipment	63,000.00	74,329.95	70,000.00	94,474.75	72,100.00	2,100.00	3.00%
Parts and supplies for the department's vehicles. The following vehicles and equipment are included in this account: 2023 Ford F-250, 2024 Ford F-600, 2013 International, 2009 F-350 DRW 2x4, 2021,2023,2024 Western Stars, 2025 Hyundai HS120V (skid steer), 2025 Wacker-Neuson RD12A-90, 2024 Road Widener Shoulder Box, 2025 Multiquip Concrete Mixer, 2025 Sure-Trac Trailer, 2005 CAT 45 KW Gen, 2017 Ford F-350 4x4, 2020 Ford F-350 4x4, loader (2013 John Deere), Trackless (2018 MT7, 2024 MT5), backhoe (2018 Case 580TF), sweeper (2016 Tymco NQR), 2021 Walker T27i mower, paint sprayer (2017 Graco), snowplows (various ages and makes), pavement saw, air compressor (1987 Smith 100CFM), generator (2005 Cat 45kw), Vermeer (1997 Brush Chipper), compactor, and various miscellaneous equipment. Increased due to rising oil, steel, and tire costs, as well as increased maintenance costs on the aging parts of the fleet, and increased usage of diesel exhaust fluid required in our newer, environmentally friendly trucks.							
Highway Dept	1,308,974.00	1,091,251.81	1,371,048.00	1,390,394.68	1,467,080.00	96,032.00	7.00%

Approved Budget 06.10.26

Expense							
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 31-03 Public Works / Utilities-Hydrants							
Utilities							
15-07 Fire Hydrants	158,757.00	156,841.82	163,520.00	145,472.90	171,696.00	8,176.00	5.00%
KKWWD charges for 123 hydrants. Increased due to projected rate increase from Kennebunk, Kennebunkport, Wells Water District (KKWD).							
Utilities-Hydrants	158,757.00	156,841.82	163,520.00	145,472.90	171,696.00	8,176.00	5.00%

Approved Budget 06.10.26

	Expense						
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 31-04 Public Works / Shade Tree							
Personnel							
10-11 Shade Tree Warden	652.00	5,720.00	672.00	672.00	692.00	20.00	2.98%
Salary and wages for staff.							
Benefits							
12-01 FICA	50.00	436.85	51.00	125.76	53.00	2.00	3.92%
Employer's contribution for FICA (7.65%).							
Services							
20-06 Expert/Professional	2,500.00	338.45	2,500.00	103.54	2,500.00	0.00	.00%
Arborist consulting services.							
20-08 Technology/Software	622.00	829.55	930.00	702.24	1,013.00	83.00	8.92%
IT services (\$213) that includes backup, antivirus, and Microsoft 365/emails, and ESRI GIS (\$800).							
20-16 Planting	2,000.00	0.00	2,000.00	61.90	3,000.00	1,000.00	50.00%
Costs associated with new or replacement trees.							
20-17 Tree Treatment	25,000.00	23,378.00	25,000.00	22,282.32	25,500.00	500.00	2.00%
Maintenance program including injection materials, labor, trimming, and removals. Increased due to an increase in cost.							
20-18 Cutting & Pruning	10,000.00	18,782.50	14,000.00	8,600.00	14,000.00	0.00	.00%
Safety removal program.							

Approved Budget 06.10.26

	Expense						
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 31-04 Public Works / Shade Tree CONT'D							
20-37 Fertilizing	3,000.00	420.00	3,000.00	0.00	1,500.00	-1,500.00	-50.00%
Fertilization for mature trees that may have the potential to decline, as well as young trees just getting started. The injections improve the health and longevity of the trees. The fertilization program will also include the use of biological stimulants that will replace fungi and bacteria normally found on the forest floor but not in developed areas. Often, trees in developed areas are under stress without the natural nutrients of a natural forested area.							
Insurance							
25-13 Paid Family Medical Leave	0.00	1.63	3.00	3.36	3.00	0.00	.00%
Employer's contribution to the Maine Family Medical Leave program (0.5%).							
Miscellaneous							
50-01 Miscellaneous	500.00	366.20	500.00	0.00	500.00	0.00	.00%
Recording fees and other uncategorized items.							
Shade Tree	44,324.00	50,273.18	48,656.00	32,551.12	48,761.00	105.00	.22%

Approved Budget 06.10.26

Expense							
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 31-05 Public Works / Street Lights							
Utilities							
15-01 Electricity	12,516.00	9,817.61	12,846.00	9,779.11	12,846.00	0.00	.00%
There are 314 active lights throughout town. Contracted cost for energy supply and delivery service cost based on the PUC rate for energy distribution.							
Services							
20-06 Expert/Professional	12,000.00	1,447.42	10,000.00	0.00	5,000.00	-5,000.00	-50.00%
Contracted maintenance for Town-owned street lights. The decrease reflects anticipated maintenance needs.							
Supplies/Equipment							
30-02 Operating Supplies	5,000.00	-4,801.58	3,000.00	3,570.06	3,000.00	0.00	.00%
Replacement of LED street lights and poles.							
Street Lights	29,516.00	6,463.45	25,846.00	13,349.17	20,846.00	-5,000.00	-19.35%

Approved Budget 06.10.26

	Expense						
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 31-06 Public Works / Cemetery							
Personnel							
10-01 Salaries & Wages	6,600.00	1,540.00	6,600.00	396.00	7,200.00	600.00	9.09%
Salary and wages for staff.							
Benefits							
12-01 FICA	505.00	117.53	505.00	30.14	551.00	46.00	9.11%
Employer's contribution for FICA (7.65%).							
Services							
20-18 Cutting & Pruning	5,000.00	3,353.98	6,000.00	2,250.00	6,000.00	0.00	.00%
Tree and brush cutting, pruning, and removal.							
Insurance							
25-13 Paid Family Medical Leave	0.00	0.00	33.00	0.00	36.00	3.00	9.09%
Employer's contribution to the Maine Family Medical Leave program (0.5%).							
Miscellaneous							
50-01 Miscellaneous	2,400.00	2,408.50	5,000.00	2,500.00	5,000.00	0.00	.00%
Replacement and repairs of headstones and fences.							
50-31 Arundel Cemetery	4,100.00	4,100.00	4,100.00	4,100.00	4,100.00	0.00	.00%
Maintenance of veterans' graves with no perpetual care.							
Cemetery	18,605.00	11,520.01	22,238.00	9,276.14	22,887.00	649.00	2.92%

Approved Budget 06.10.26

	Expense						
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 33-01 Recreation & Culture / Recreation							
Personnel							
10-01 Salaries & Wages	195,624.00	227,540.41	243,814.00	218,844.98	248,955.00	5,141.00	2.11%
Salary and wages for staff.							
10-10 Overtime	3,000.00	1,332.36	3,000.00	516.92	3,000.00	0.00	.00%
Overtime.							
Benefits							
12-01 FICA	15,865.00	17,325.80	21,529.00	16,424.08	20,023.00	-1,506.00	-7.00%
Employer's contribution for FICA (7.65%). Decreased to align with current staff wages.							
12-02 MSRS	19,664.00	28,859.55	25,175.00	23,436.72	25,699.00	524.00	2.08%
Employer's contribution to Maine State Retirement. Increased due to employee participation.							
12-03 ICMA	3,758.00	5,821.57	4,650.00	5,608.62	4,789.00	139.00	2.99%
ICMA 457 Deferred Compensation Plan for all eligible employees. Increased due to employee participation.							
12-05 Health	45,592.00	58,017.02	74,521.00	54,487.82	53,308.00	-21,213.00	-28.47%
Health insurance coverage under the PPO 500 plan. Premium rates are established annually and this budget reflects an estimated 10% increase beginning in calendar year 2027. Employees contribute 15% of the total cost. The overall decrease is due to reduced employee participation.							

Approved Budget 06.10.26

Expense

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 33-01 Recreation & Culture / Recreation CONT'D							
12-06 Dues & Fees	1,155.00	1,050.00	1,555.00	1,064.31	1,605.00	50.00	3.22%
Dues and subscriptions to professional associations such as Maine Recreation and Parks Association (\$195), MRPA outing (\$400), NEPR (\$120), NRPA (\$490), Rotary membership (\$220) and misc dues (\$180).							
12-07 Travel & Meetings	5,550.00	5,886.05	6,400.00	4,336.34	7,010.00	610.00	9.53%
Reimbursement account for use of personal vehicles while on Town business (\$500), lodging for local conferences (\$1,200), MRPA events (\$200), NRPA conference for two staff and hotel (\$2,470), and other travel related expenses such as meals, lodging, and other means of travel (\$2,640).							
12-08 Training & Education	2,000.00	1,917.37	2,780.00	1,554.85	2,785.00	5.00	.18%
Registration, fees, and tuition for conferences and seminars, including MRPA fall workshop (\$100), MRPA spring conference, meals (\$795), MRPA day camp training (\$50), MRPA workshops (\$400), NRPA (\$590), safe sitter training (\$350), and playground safety inspector courses (\$500).							
12-12 Uniforms	500.00	478.75	600.00	335.54	600.00	0.00	.00%
Purchase uniforms for staff.							
Utilities							

Approved Budget 06.10.26

	Expense						
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 33-01 Recreation & Culture / Recreation CONT'D							
15-01 Electricity	4,855.00	4,610.59	5,813.00	6,289.96	5,813.00	0.00	.00%
Electrical costs, including heating and cooling of the building.							
15-02 Phone/Internet	4,175.00	4,955.50	5,028.00	5,366.64	5,664.00	636.00	12.65%
Telephone and internet expenses (\$4,464) and cell phone reimbursements (\$1,200).							
15-03 Heating Fuel	120.00	0.00	120.00	0.00	120.00	0.00	.00%
Heating expense for the kitchen.							
15-05 Water	374.00	311.42	386.00	394.52	386.00	0.00	.00%
Water expense serviced by KKWWD for building and Parsons Field.							
Services							
20-04 Advertising	200.00	0.00	200.00	460.19	200.00	0.00	.00%
Publication costs for recruiting, bid advertisements, and miscellaneous public notices.							
20-06 Expert/Professional	0.00	0.00	0.00	24.99	0.00	0.00	.00%
Professional, personnel, engineering services and background checks.							
20-08 Technology/Software	2,120.00	3,205.12	2,142.00	2,232.65	1,955.00	-187.00	-8.73%
IT services that include backup, antivirus, Microsoft 365/emails.							
Insurance							
25-13 Paid Family Medical Leave	0.00	563.26	1,108.00	1,148.03	1,131.00	23.00	2.08%
Employer's contribution to the Maine Family Medical Leave program (0.5%).							
Supplies/Equipment							

Approved Budget 06.10.26

	Expense						
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 33-01 Recreation & Culture / Recreation CONT'D							
30-01 Office Supplies	2,400.00	1,732.25	2,800.00	1,672.60	2,800.00	0.00	.00%
Miscellaneous office supplies.							
30-02 Operating Supplies	3,500.00	2,468.10	2,800.00	1,076.33	2,800.00	0.00	.00%
Rental equipment and building cleaning supplies and equipment.							
30-04 Postage	50.00	10.46	50.00	99.50	50.00	0.00	.00%
Mailing expenses.							
30-05 Photocopier	550.00	336.30	460.00	358.44	565.00	105.00	22.83%
Photocopier lease, maintenance and copies.							
30-08 Computers	2,250.00	1,370.14	1,500.00	1,201.33	1,500.00	0.00	.00%
Cyclical replacement of one laptop.							
30-40 Parks & Open Space Supplies	8,500.00	9,245.95	8,390.00	4,107.87	8,600.00	210.00	2.50%
For parks and open space maintenance and supplies. Includes porta-potty rentals at Rotary Park (\$2,046), porta-potty rentals at Colony Beach (\$2,904), playground safety surface with installation (\$2,000), picnic tables (\$1,200) and leaf blower (\$450).							
Repairs/Maintenance							
35-01 Buildings	3,350.00	1,636.97	2,900.00	328.04	2,835.00	-65.00	-2.24%
General repairs and maintenance (\$2,000). Includes Superior Energy inspections (\$550), fire extinguisher and hood certifications (\$285). Decrease due to no large building maintenance costs anticipated in FY27.							

Approved Budget 06.10.26

Expense							
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 33-01 Recreation & Culture / Recreation CONT'D							
35-03 Vehicles & Equipment	1,000.00	330.68	1,500.00	4,254.07	1,120.00	-380.00	-25.33%
Routine maintenance of lawn mowers, snow blowers, and bus (\$1,000) and state inspection (\$120).							
Recreation	326,152.00	379,005.62	419,221.00	355,625.34	403,313.00	-15,908.00	-3.79%

Approved Budget 06.10.26

Expense							
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 33-02 Recreation & Culture / Graves Library							
Miscellaneous							
50-15 Library	185,000.00	185,000.00	215,000.00	215,000.00	215,000.00	0.00	.00%
The Town's contribution to the Louis							
T. Graves Memorial Library.							
Graves Library	185,000.00	185,000.00	215,000.00	215,000.00	215,000.00	0.00	.00%

Approved Budget 06.10.26

Expense							
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 33-03 Recreation & Culture / Cape Porpoise Library							
Miscellaneous							
50-15 Library	17,600.00	17,600.00	18,800.00	18,800.00	19,800.00	1,000.00	5.32%
The Town's contribution to the operating expenses of the Cape Porpoise Library. The increase reflects the anticipated cost increases.							
Cape Porpoise Library	17,600.00	17,600.00	18,800.00	18,800.00	19,800.00	1,000.00	5.32%

Approved Budget 06.10.26

Expense							
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 33-04 Recreation & Culture / Parsons Way							
Services							
20-18 Cutting & Pruning	6,100.00	6,600.00	6,600.00	0.00	6,600.00	0.00	.00%
Continued eradication of bittersweet, poison ivy, and phragmites.							
Parsons Way	6,100.00	6,600.00	6,600.00	0.00	6,600.00	0.00	.00%

Approved Budget 06.10.26

	Expense						
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 33-05 Recreation & Culture / GRB Advisory Reserve							
Personnel							
10-01 Salaries & Wages	45,410.00	35,518.26	38,000.00	33,365.75	41,727.00	3,727.00	9.81%
Salaries to fund the Goose Rocks Beach summer beach patrol (1,987 hours) in accordance with the Beach Use Agreement.							
Benefits							
12-01 FICA	3,474.00	2,717.04	2,907.00	2,548.51	3,192.00	285.00	9.80%
Employer's contribution to FICA (7.65%). Increased to align with current staff wages.							
Services							
20-06 Expert/Professional	7,000.00	6,530.51	6,000.00	2,861.61	6,000.00	0.00	.00%
Water quality testing in partnership with Maine Healthy Beaches.							
Insurance							
25-13 Paid Family Medical Leave	0.00	0.00	190.00	0.00	209.00	19.00	10.00%
Employer's contribution to the Maine Family Medical Leave program (0.5%).							
Miscellaneous							
50-01 Miscellaneous	0.00	6,456.58	0.00	1,582.90	0.00	0.00	.00%
50-30 GRB Advisory Expenses	4,100.00	4,421.99	4,100.00	2,691.95	4,100.00	0.00	.00%
Brochures and signage (\$3,000), Goose Rocks Beach parking stickers (\$800), and a Constant Contact subscription (\$300).							
GRB Advisory Reserve	59,984.00	55,644.38	51,197.00	43,050.72	55,228.00	4,031.00	7.87%

Approved Budget 06.10.26

Expense							
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 35-01 Local Circuit Breaker / Local Circuit Breaker							
Miscellaneous							
50-01 Miscellaneous	0.00	4,239.50	2,000.00	5,000.00	5,000.00	3,000.00	150.00%
The Town operates a program to reduce the property tax burden by matching State-allocated funds for low-income residents. The increase reflects a higher number of applications.							
Local Circuit Breaker	0.00	4,239.50	2,000.00	5,000.00	5,000.00	3,000.00	150.00%

Approved Budget 06.10.26

Expense							
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 36-01 Overlay / Overlay							
Miscellaneous							
50-01 Miscellaneous	156,385.00	0.00	146,855.00	0.00	146,855.00	0.00	.00%
Projected							
50-03 Abatements	0.00	86.25	0.00	824.22	0.00	0.00	.00%
Overlay	156,385.00	86.25	146,855.00	824.22	146,855.00	0.00	.00%

Approved Budget 06.10.26

	Expense						
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 37-07 Unclassified / Contingency							
Personnel							
10-01 Salaries & Wages	340,000.00	0.00	15,000.00	0.00	15,000.00	0.00	.00%
Mid-year market adjustments.							
10-19 Accrued Liabilities	10,000.00	0.00	10,000.00	0.00	20,000.00	10,000.00	100.00%
Accrued liability for departing employees, with balances transferred to a reserve account to fund payouts upon retirement. The increase reflects anticipated retirements.							
Benefits							
12-01 FICA	26,530.00	761.46	0.00	761.18	0.00	0.00	.00%
These costs are covered in the departmental budgets.							
12-02 MSRS	33,660.00	0.00	0.00	0.00	0.00	0.00	.00%
These costs are covered in the departmental budgets.							
12-03 ICMA	6,800.00	0.00	0.00	0.00	0.00	0.00	.00%
These costs are covered in the departmental budgets.							
Utilities							
15-04 Fuel	15,000.00	0.00	0.00	0.00	20,000.00	20,000.00	100.00%
To accommodate for fluctuations in the volatile petroleum product markets.							
Miscellaneous							
50-01 Miscellaneous	50,000.00	42,461.90	50,000.00	24,610.63	50,000.00	0.00	.00%
To cover the cost of unanticipated expenses.							
Contingency	481,990.00	43,223.36	75,000.00	25,371.81	105,000.00	30,000.00	40.00%

Approved Budget 06.10.26

Expense							
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 38-01 Miscellaneous Agencies / Miscellaneous Agencies							
Miscellaneous							
50-16 Memorial Day	1,600.00	1,600.00	1,600.00	0.00	2,500.00	900.00	56.25%
Contribution to the American Legion for the Memorial Day Parade.							
50-17 Dock Square Monument	2,000.00	2,272.86	2,500.00	650.53	2,500.00	0.00	.00%
Plantings for the Dock Square monument provided and maintained by the Seacoast Garden Club.							
50-18 4th of July	5,000.00	5,000.00	6,250.00	5,000.00	7,500.00	1,250.00	20.00%
Kennebunkport's share of the fireworks (split with Kennebunk). The increase reflects the cost of shared 4th of July fireworks with Kennebunk.							
50-88 So ME Veteran's Memorial	500.00	500.00	500.00	500.00	500.00	0.00	.00%
Beautification projects for the veterans cemetery. There are currently 21 veterans and/or spouses from Kennebunkport laid to rest in the cemetery.							
Social Services							
55-08 The Senior Center	2,250.00	2,250.00	2,250.00	2,250.00	2,500.00	250.00	11.11%
This agency provides various programs and services for local senior citizens.							
Miscellaneous Agencies	11,350.00	11,622.86	13,100.00	8,400.53	15,500.00	2,400.00	18.32%

Approved Budget 06.10.26

Expense							
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 39-01 Capital Outlay / Administration							
Miscellaneous							
50-20 Historical Preservation	7,000.00	0.00	10,000.00	0.00	10,000.00	0.00	.00%
Ongoing preservation of records.							
50-23 Transfer Out	0.00	237,000.00	0.00	30,000.00	0.00	0.00	.00%
50-46 Building Improvements	0.00	0.00	0.00	0.00	500,000.00	500,000.00	100.00%
Town Hall repairs and renovations totaling \$1,000,000, with \$500,000 funded through donations.							
50-86 Special Projects	230,000.00	0.00	20,000.00	0.00	300,000.00	280,000.00	1400.00%
AV/TV system upgrades (\$100,000) and a market revaluation assessment (\$200,000).							
Administration	237,000.00	237,000.00	30,000.00	30,000.00	810,000.00	780,000.00	2600.00%

Approved Budget 06.10.26

	Expense						
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 39-02 Capital Outlay / Police							
Supplies/Equipment							
30-03 Equipment	0.00	0.00	40,500.00	0.00	79,500.00	39,000.00	96.30%
Replacement of two WatchGuard cameras (\$18,500), electronic feedback signs (\$14,000), and access control for records and evidence rooms (\$47,000).							
30-09 Vehicles/Reserve	55,000.00	0.00	140,000.00	0.00	75,000.00	-65,000.00	-46.43%
Replace Police Cruiser (\$75,000).							
Miscellaneous							
50-23 Transfer Out	0.00	55,000.00	0.00	245,500.00	0.00	0.00	.00%
50-48 Reserve	0.00	0.00	65,000.00	0.00	0.00	-65,000.00	-100.00%
Police	55,000.00	55,000.00	245,500.00	245,500.00	154,500.00	-91,000.00	-37.07%

Approved Budget 06.10.26

Expense							
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 39-03 Capital Outlay / Communications							
Miscellaneous							
50-23 Transfer Out	0.00	15,000.00	0.00	0.00	0.00	0.00	.00%
50-46 Building Improvements	15,000.00	0.00	0.00	0.00	98,500.00	98,500.00	100.00%
Replacement of flooring in the Police and Public Health areas (\$37,000), addition of three lockers for the locker rooms (\$11,500), and evidence room and security renovations (\$50,000).							
Communications	15,000.00	15,000.00	0.00	0.00	98,500.00	98,500.00	100.00%

Approved Budget 06.10.26

Expense							
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 39-04 Capital Outlay / Fire Reserve							
Supplies/Equipment							
30-03 Equipment	46,000.00	0.00	59,000.00	0.00	67,000.00	8,000.00	13.56%
Replacement program for SCBAs. Year 8 of 8 years to replacement.							
30-09 Vehicles/Reserve	0.00	0.00	90,000.00	0.00	0.00	-90,000.00	-100.00%
Miscellaneous							
50-23 Transfer Out	0.00	151,000.00	0.00	252,000.00	0.00	0.00	.00%
50-46 Building Improvements	30,000.00	0.00	0.00	0.00	0.00	0.00	.00%
50-51 Apparatus Reserve	75,000.00	0.00	75,000.00	0.00	75,000.00	0.00	.00%
Funding for future replacement of apparatus.							
50-67 Firefighter PPE	0.00	0.00	28,000.00	0.00	28,000.00	0.00	.00%
Annual personal protective equipment (PPE) replacement for staff (7-10 sets).							
Fire Reserve	151,000.00	151,000.00	252,000.00	252,000.00	170,000.00	-82,000.00	-32.54%

Approved Budget 06.10.26

Expense							
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 39-06 Capital Outlay / Highway							
Supplies/Equipment							
30-03 Equipment	0.00	0.00	47,000.00	0.00	0.00	-47,000.00	-100.00%
30-09 Vehicles/Reserve	310,000.00	0.00	100,000.00	0.00	150,000.00	50,000.00	50.00%
Replacement of the 2013 International Truck #3 (\$300,000), with \$150,000 funded from reserves.							
Miscellaneous							
50-23 Transfer Out	0.00	360,000.00	0.00	247,000.00	0.00	0.00	.00%
50-46 Building Improvements	50,000.00	0.00	100,000.00	0.00	200,000.00	100,000.00	100.00%
Replacement of the cold storage facility (\$300,000), with \$100,000 funded from reserves.							
Highway	360,000.00	360,000.00	247,000.00	247,000.00	350,000.00	103,000.00	41.70%

Approved Budget 06.10.26

Expense							
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 39-07 Capital Outlay / Public Health							
Supplies/Equipment							
30-09 Vehicles/Reserve	0.00	0.00	0.00	0.00	30,000.00	30,000.00	100.00%
Replacement of the Public Health vehicle (\$30,000), funded through Picavet funds.							
Miscellaneous							
50-23 Transfer Out	0.00	0.00	0.00	20,000.00	0.00	0.00	.00%
50-46 Building Improvements	0.00	0.00	20,000.00	0.00	0.00	-20,000.00	-100.00%
Public Health	0.00	0.00	20,000.00	20,000.00	30,000.00	10,000.00	50.00%

Approved Budget 06.10.26

	Expense						
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 39-09 Capital Outlay / Road Improvement							
Miscellaneous							
50-23 Transfer Out	0.00	868,000.00	0.00	737,000.00	0.00	0.00	.00%
50-47 Improvements	868,000.00	0.00	737,000.00	0.00	609,186.00	-127,814.00	-17.34%
Continuation of road rehabilitation program to include Cresecent Road (\$20,488), Cross Street (\$9,578), East Avenue (\$23,180), Atlantic Avenue (\$5,415), Mill Lane from North Street to end (\$9,533), Stone Road from Gravelly Brook Road to Beachwood Avenue (\$76,097), Beachwood Avenue from Dump Road to North Street (\$256,674), Paddy Creek Road (\$11,707), Paddy Creek Hill Road (\$17,561), Pleasant Street (\$16,463), Jeffreys Way (\$7,507), Ocean Avenue from East Avenue to Chick's Creek (\$30,370), Recreation Way (\$60,004), drainage allocation (\$22,000), shoulder gravel allocation (\$23,000) and excavator lease (\$19,609).							
Road Improvement	868,000.00	868,000.00	737,000.00	737,000.00	609,186.00	-127,814.00	-17.34%

Approved Budget 06.10.26

Expense							
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 39-11 Capital Outlay / Sidewalk Construction							
Miscellaneous							
50-01 Miscellaneous	95,000.00	0.00	0.00	0.00	100,000.00	100,000.00	100.00%
Pier Road - Fishers Lane to Stone Haven Drive (\$100,000).							
50-23 Transfer Out	0.00	95,000.00	0.00	0.00	0.00	0.00	.00%
Sidewalk Construction	95,000.00	95,000.00	0.00	0.00	100,000.00	100,000.00	100.00%

Approved Budget 06.10.26

Expense							
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 39-12 Capital Outlay / Emergency Management							
Supplies/Equipment							
Miscellaneous							
50-70 FEMA	85,000.00	0.00	0.00	0.00	0.00	0.00	.00%
Emergency Management	85,000.00	0.00	0.00	0.00	0.00	0.00	.00%

Approved Budget 06.10.26

Expense							
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 39-13 Capital Outlay / Recreation							
Miscellaneous							
50-23 Transfer Out	0.00	55,000.00	0.00	15,000.00	0.00	0.00	.00%
50-77 Rec & Park Improvements	55,000.00	0.00	15,000.00	0.00	0.00	-15,000.00	-100.00%
Recreation	55,000.00	55,000.00	15,000.00	15,000.00	0.00	-15,000.00	-100.00%

Approved Budget 06.10.26

Expense							
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 39-20 Capital Outlay / Special Projects							
Miscellaneous							
50-01 Miscellaneous	500,000.00	0.00	800,000.00	0.00	25,000.00	-775,000.00	-96.88%
Resiliency Construction - purchase of LED street light fixtures (\$25,000).							
50-23 Transfer Out	0.00	500,000.00	0.00	800,000.00	0.00	0.00	.00%
Special Projects	500,000.00	500,000.00	800,000.00	800,000.00	25,000.00	-775,000.00	-96.88%

Approved Budget 06.10.26

Expense

[illegible]

Approved Budget 06.10.26

	Expense						
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 41-01 Debt Service / Debt Service							
Debt Service							
45-03 Sewer Bond 2003	0.00	2,231.78	0.00	0.00	0.00	0.00	.00%
45-11 Police Bldg 2017	42,227.00	42,181.11	43,198.00	43,155.82	44,184.00	986.00	2.28%
\$400,000/10 yrs @ 2.25% (maturity in FY27).							
45-12 Sewer 2021	59,331.00	0.00	59,331.00	59,330.82	59,331.00	0.00	.00%
MMBB: \$2,000,000/20 yrs @ 1%. This reflects 60% of the total debt service expense, with the remaining 40% paid by sewer users (maturity in FY41).							
45-13 P&R Bldg 2018	45,000.00	45,000.00	45,000.00	0.00	45,000.00	0.00	.00%
\$450,000/10 yrs @ 3.27% (maturity in FY28).							
45-14 Radio Tower 2022	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	0.00	.00%
\$1,000,000/5 yrs @ 2.57% (maturity in FY28).							
45-15 Prinicipal Ocean Ave Seawall	105,000.00	105,000.00	105,000.00	105,000.00	105,000.00	0.00	.00%
\$955,000/10 yrs @ 5% (maturity in FY29).							
45-17 Prin Village Parcel	395,000.00	465,000.00	395,000.00	395,000.00	415,000.00	20,000.00	5.06%
\$10,000,000/20 yrs @ 4.5% (maturity in FY40).							
45-21 Interest PD Bldg 2017	2,965.00	3,009.93	1,994.00	2,035.22	1,008.00	-986.00	-49.45%
\$400,000/10 yrs @ 2.25% (maturity in FY27).							

Approved Budget 06.10.26

	Expense						
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 41-01 Debt Service / Debt Service CONT'D							
45-22 Interest Sewer 2021 MMBB: \$2,000,000/20 yrs @ 1%. This reflects 60% of the total debt service expense, with the remaining 40% paid by sewer users (maturity in FY41).	13,246.00	0.00	12,623.00	12,622.66	12,000.00	-623.00	-4.94%
45-23 Interest P&R Bldg 2018 \$450,000/10 yrs @ 3.27% (maturity in FY28).	5,806.00	2,244.03	4,354.00	1,536.90	2,903.00	-1,451.00	-33.33%
45-24 Interest Radio Tower 2022 \$1,000,000/5 yrs @ 2.57% (maturity in FY28).	18,026.00	18,391.32	12,829.00	13,237.25	7,689.00	-5,140.00	-40.07%
45-25 Interest Ocean Ave Seawall \$955,000/10 yrs @ 5% (maturity in FY29).	23,625.00	23,625.00	18,375.00	18,375.00	13,125.00	-5,250.00	-28.57%
45-27 Interest Village Parcel \$10,000,000/20 yrs @ 4.5% (maturity in FY40).	294,675.00	312,981.25	340,488.00	340,487.50	320,238.00	-20,250.00	-5.95%
45-28 Sewer 2023 Principal MMBB: \$6,000,000/20 yrs @ 1.78% (placeholder). This reflects 60% of the total debt service expense, with the remaining 40% paid by sewer users (maturity in FY45).	0.00	0.00	180,000.00	180,000.00	180,000.00	0.00	.00%
45-29 Sewer 2023 Interest MMBB: \$6,000,000/20 yrs @ 1.78% (placeholder). This reflects 60% of the total debt service expense, with the remaining 40% paid by sewer users (maturity in FY45).	41,296.00	0.00	74,602.00	74,601.92	71,238.00	-3,364.00	-4.51%

Approved Budget 06.10.26

Expense

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 41-01 Debt Service / Debt Service CONT'D							
45-30 Fire Truck Lease Principal	92,908.00	92,908.00	96,392.00	96,391.60	100,007.00	3,615.00	3.75%
Lease payment for fire truck. \$487,000/5 years @ 3.735% (maturity in FY27).							
45-31 Fire Truck Lease Interest	14,740.00	14,739.39	11,256.00	11,255.79	7,642.00	-3,614.00	-32.11%
Lease payment for fire truck. \$487,000/5 years @ 3.735% (maturity in FY27).							
45-95 Village Parcel Bond Fees	0.00	2,449.20	0.00	0.00	0.00	0.00	.00%
Miscellaneous							
Debt Service	1,353,845.00	1,329,761.01	1,600,442.00	1,553,030.48	1,584,365.00	-16,077.00	-1.00%

Approved Budget 06.10.26

Expense							
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 50-01 Assessment / Education							
Miscellaneous							
50-01 Miscellaneous	12,992,578.00	12,992,578.35	13,849,804.00	12,668,368.31	14,271,995.00	422,191.00	3.05%
RSU Assessment - These are projected amounts only (3% increase).							
Education	12,992,578.00	12,992,578.35	13,849,804.00	12,668,368.31	14,271,995.00	422,191.00	3.05%

Approved Budget 06.10.26

Expense							
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 50-02 Assessment / County							
Miscellaneous							
50-01 Miscellaneous	1,494,744.00	1,494,743.76	1,804,327.00	1,804,326.99	1,890,904.00	86,577.00	4.80%
County Taxes - These are projected amounts only (6% increase).							
County	1,494,744.00	1,494,743.76	1,804,327.00	1,804,326.99	1,890,904.00	86,577.00	4.80%
Expense Totals:	28,041,462.00	26,954,451.32	30,147,700.00	27,650,607.61	31,049,187.00	901,487.00	2.99%

Approved Budget 06.10.26

Revenue							
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 01-01 Property Taxes / Property Tax							
01 Current Taxes	23,058,063.00	23,176,384.93	24,546,153.00	24,945,213.59	25,165,132.00	618,979.00	2.52%
Estimated current property tax to balance the budget.							
03 Supplements	0.00	0.00	0.00	732.03	0.00	0.00	.00%
Property Tax	23,058,063.00	23,176,384.93	24,546,153.00	24,945,945.62	25,165,132.00	618,979.00	2.52%

Approved Budget 06.10.26

Revenue							
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 02-01 Excise Taxes / Excise							
01 Auto Excise	1,200,000.00	1,340,593.02	1,250,000.00	1,277,413.92	1,300,000.00	50,000.00	4.00%
Motor vehicle excise tax collections.							
Excise tax grows with vehicle values.							
02 Boat Excise	14,000.00	15,646.00	14,000.00	12,560.00	14,000.00	0.00	.00%
Boat excise tax collections.							
Excise	1,214,000.00	1,356,239.02	1,264,000.00	1,289,973.92	1,314,000.00	50,000.00	3.96%

Approved Budget 06.10.26

Revenue

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 04-01 Intergovernmental / Intergovernmental							
01 State Revenue Sharing By State statute, 5% of the State's sales tax revenues are to be shared with municipalities in return for performing many State functions.	250,000.00	266,707.30	245,610.00	236,060.79	266,561.00	20,951.00	8.53%
02 Homestead Exemption The State reimburses 76% of the \$25,000 exemption (after being adjusted by the Town's certified ratio, currently at 84% or \$21,000) given the primary residences @ 925.	112,879.00	112,854.00	90,000.00	77,360.00	120,000.00	30,000.00	33.33%
03 Local Road Assistance Financial asisstance from Maine Department of Transportation to be used toward capital improvements on local roads and bridges.	45,000.00	50,472.00	45,000.00	62,768.00	52,000.00	7,000.00	15.56%
04 Tree Growth A State reimbursement assistance program for reduced per acre rate of forested land which results in a property tax reduction.	8,000.00	9,495.74	8,500.00	9,330.99	8,700.00	200.00	2.35%
05 Snowmobile	0.00	291.28	0.00	324.38	0.00	0.00	.00%
06 Veterans Exemption State reimbursement for veterans' property tax relief, which the municipality is responsible for exempting in value.	2,300.00	1,606.00	2,000.00	0.00	2,000.00	0.00	.00%

Approved Budget 06.10.26

Revenue

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 04-01 Intergovernmental / Intergovernmental CONT'D							
07 General Assistance State reimbursement toward expenses related to General Assistance. Currently set at 50% of total expenditures.	1,000.00	426.95	1,000.00	0.00	1,000.00	0.00	.00%
12 BETE Reimbursement The State's reimbursement for a portion of the value exempted through the Business Equipment Tax Exempt Program. Decreased due to anticipated participation.	6,070.00	6,114.00	6,000.00	7,645.00	6,000.00	0.00	.00%
15 Rachel Carson Wildlife Payment in lieu of taxes. The Federal government each year apportions the amount to be appropriated. Revenue shows in the following fiscal year.	3,500.00	0.00	3,500.00	0.00	3,500.00	0.00	.00%
24 RSU COPS Share RSU 21's share (75%) of three officers assigned to the schools: Consolidated, Mildred Day, and Middle School.	238,350.00	251,007.30	269,453.00	174,864.81	266,753.00	-2,700.00	-1.00%
Intergovernmental	667,099.00	698,974.57	671,063.00	568,353.97	726,514.00	55,451.00	8.26%

Approved Budget 06.10.26

Revenue

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 06-01 Charges for Services / Charges for Services							
01 Interest on Taxes Interest received from delinquent property tax accounts.	40,000.00	40,682.68	30,000.00	35,380.88	40,000.00	10,000.00	33.33%
02 Lien Costs	0.00	2,509.62	0.00	1,916.50	0.00	0.00	.00%
03 Town Clerk Fees Fees received for various Town Clerk transactions including marriages, certified copies, special amusement permits, trolley permits, photocopies, and horse-drawn carriage permits.	11,000.00	10,505.20	11,000.00	10,151.19	11,000.00	0.00	.00%
04 Dogs Dogs are licensed in accordance with State law. This represents the Town's share of dog license fees.	3,000.00	6,362.00	3,000.00	9,173.00	6,000.00	3,000.00	100.00%
05 Agent Fees Agent fees received as part of every motor vehicle, boat, ATV, and snowmobile registration transaction as an agent of the State of Maine.	16,000.00	16,437.00	16,000.00	14,496.50	16,000.00	0.00	.00%
06 Building Permits Fees for building permits.	740,000.00	711,277.51	740,000.00	564,363.27	750,000.00	10,000.00	1.35%
07 Plumbing Permits Town's portion of fees for plumbing permits as agent of the State of Maine.	25,000.00	21,550.00	25,000.00	22,040.00	25,000.00	0.00	.00%
08 Land Use Penalties	0.00	2,000.00	0.00	0.00	0.00	0.00	.00%
10 Board of Appeals Fees received for Zoning Board of Appeals applications.	800.00	1,222.96	800.00	608.92	850.00	50.00	6.25%

Approved Budget 06.10.26

Revenue

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 06-01 Charges for Services / Charges for Services CONT'D							
11 Planning Board	20,000.00	22,619.94	20,000.00	25,615.54	20,000.00	0.00	.00%
Fees received from Planning Board applicants.							
12 Liquor License	6,000.00	8,550.00	6,000.00	5,875.00	8,000.00	2,000.00	33.33%
Fees received for liquor license applications.							
13 Victualers Licenses	7,500.00	8,100.00	7,500.00	8,491.43	8,000.00	500.00	6.67%
Fees received for victualers license applications.							
17 Parking Violations	62,000.00	38,180.95	87,000.00	50,347.88	60,000.00	-27,000.00	-31.03%
Fines received for violation of Parking and Traffic Control Ordinance.							
18 Police Special Detail	4,000.00	3,645.61	4,000.00	3,323.11	4,000.00	0.00	.00%
Fees received for police officers that work special events.							
19 Dispatch Kennebunk Light & Pow	5,000.00	5,000.00	0.00	0.00	0.00	0.00	.00%
Fees received for dispatching services for the district.							
20 Goose Rocks Beach Sticker	300,000.00	293,741.24	395,000.00	239,576.00	335,000.00	-60,000.00	-15.19%
Fees received for vehicle stickers required for on-street parking in the Goose Rocks Beach area.							
21 Nurses Fees	200.00	1,964.18	2,000.00	1,000.00	2,000.00	0.00	.00%
Fees and donations received for nursing services.							
23 Shellfish Licenses	1,400.00	1,360.00	1,400.00	1,285.00	1,400.00	0.00	.00%
Fees received from shellfish licenses.							
31 Fire/Lease	6,400.00	4,239.47	6,400.00	3,936.64	6,400.00	0.00	.00%
Cape Porpoise Fire Station costs.							

Approved Budget 06.10.26

Revenue							
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 06-01 Charges for Services / Charges for Services CONT'D							
35 Short Term Rental License	170,000.00	179,700.91	175,000.00	181,871.06	175,000.00	0.00	.00%
Short term rental license fees.							
Charges for Services	1,418,300.00	1,379,649.27	1,530,100.00	1,179,451.92	1,468,650.00	-61,450.00	-4.02%

Approved Budget 06.10.26

Revenue

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 08-01 Miscellaneous / Miscellaneous							
18 Police Miscellaneous Revenue received for sale of unclaimed property and other miscellaneous revenues.	2,000.00	2,456.90	2,000.00	1,870.00	2,000.00	0.00	.00%
19 Investment Income General fund investment income, which varies with available earning rates.	300,000.00	532,207.61	450,000.00	406,771.83	500,000.00	50,000.00	11.11%
20 Miscellaneous Income Unanticipated miscellaneous revenues.	10,000.00	11,277.57	10,000.00	15,266.23	20,000.00	10,000.00	100.00%
21 Use of UFB Use of undesignated fund balance to reduce the amount needed to be raised by property taxation.	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00	.00%
26 Dock Square Transfer Transfer of funds from the Dock Square Parking Lot fund. The transfer offsets general fund expenditures that support Dock Square operations.	385,000.00	385,000.00	422,884.00	422,884.00	324,600.00	-98,284.00	-23.24%
27 Conservation Donation Payment in lieu of taxes by the Kennebunk Conservation Trust.	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	0.00	.00%
29 Sewer Transfer Transfer of funds from the Wastewater department to offset administrative services.	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	0.00	.00%
30 Write Offs	0.00	0.00	0.00	-146.40	0.00	0.00	.00%
31 Donations	0.00	0.00	0.00	100.00	0.00	0.00	.00%
34 Sale of Town Property	5,000.00	0.00	5,000.00	0.00	10,000.00	5,000.00	100.00%

Approved Budget 06.10.26

Revenue

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 08-01 Miscellaneous / Miscellaneous CONT'D							
39 Nurses Donation	0.00	14,026.34	0.00	8,090.00	0.00	0.00	.00%
45 Parson's Way Benches	0.00	2,000.00	0.00	2,000.00	0.00	0.00	.00%
50 GA Donations	0.00	6,000.00	0.00	705.00	0.00	0.00	.00%
56 Police Donations	0.00	10.00	0.00	0.00	0.00	0.00	.00%
57 Nurses Foot Care	0.00	6,049.00	0.00	1,705.00	0.00	0.00	.00%
58 GA Fuel Donations	0.00	9,090.00	0.00	6,000.00	0.00	0.00	.00%
59 GA Food Donations	0.00	10,050.00	0.00	5,000.00	0.00	0.00	.00%
64 Transfer In - Picavet	21,000.00	21,000.00	60,500.00	60,500.00	30,000.00	-30,500.00	-50.41%
Exterior building repairs for the Police and Nurse's building and a vehicle lease for the Public Health Director.							
65 Transfer In - Capital Projects	600,000.00	600,000.00	800,000.00	800,000.00	1,000,000.00	200,000.00	25.00%
Transfer in from General Capital Projects to assist in funding capital items.							
66 Transfer In - SR/Recreation	85,000.00	85,000.00	100,000.00	100,000.00	110,000.00	10,000.00	10.00%
Transfer in from Special Revenue Fund for the fixed costs of the Recreation Department.							
Miscellaneous	1,648,000.00	1,724,167.42	2,090,384.00	1,870,745.66	2,236,600.00	146,216.00	6.99%

Approved Budget 06.10.26

Revenue							
	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Approved	App Amt vs Curr Bud Change \$	App Amt vs Curr Bud Change %
Dept/Div: 08-03 Miscellaneous / D S Restrooms - Transfer DS PL							
26 Dock Square Transfer	36,000.00	36,000.00	46,000.00	46,000.00	138,291.00	92,291.00	200.63%
Transfer of funds from Dock Square Parking Lot to support the restrooms in Dock Square and Goose Rocks Beach.							
D S Restrooms - Transfer DS PL	36,000.00	36,000.00	46,000.00	46,000.00	138,291.00	92,291.00	200.63%
Revenue Totals:	28,041,462.00	28,371,415.21	30,147,700.00	29,900,471.09	31,049,187.00	901,487.00	2.99%