

Capital Budget Discussion 2/7/26

Expense

	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Initial	Init Req vs Curr Bud Change %
Dept: 1300 Admin & Board of Selectman								
1000 Wages - Full Time	167,523.00	206,343.42	233,626.00	187,047.98	204,270.00	125,736.47	216,878.00	6.17%
1010 Wages- Part time	29,960.00	17,984.58	3,120.00	37,306.00	42,850.00	27,056.81	44,562.00	4.00%
1110 Elected Officials	6,000.00	2,400.00	6,000.00	7,250.00	6,000.00	3,000.00	6,000.00	.00%
1300 Bank Fees	300.00	215.47	300.00	254.53	300.00	133.93	230.00	-23.33%
2000 Electricity	0.00	0.00	0.00	172.84	0.00	0.00	0.00	.00%
2010 Gasoline	1,000.00	571.52	1,000.00	589.71	1,000.00	271.07	800.00	-20.00%
2030 Telephone	3,200.00	3,355.00	3,400.00	4,274.60	3,400.00	2,218.00	3,700.00	8.82%
2041 Technology	31,236.00	33,546.97	33,000.00	34,192.29	33,000.00	28,257.72	33,000.00	.00%
3010 Advertising	900.00	862.62	900.00	86.00	900.00	133.40	900.00	.00%
3140 Membership Dues	3,700.00	3,707.64	3,700.00	3,729.40	4,500.00	1,589.55	4,500.00	.00%
3160 Miscellaneous Expenses	450.00	287.21	450.00	66.30	450.00	398.54	450.00	.00%
3202 Janitorial	250.00	707.42	250.00	405.91	250.00	84.27	450.00	80.00%
3210 Postage	2,000.00	1,807.45	2,000.00	1,630.33	2,100.00	1,225.65	1,700.00	-19.05%
3220 Printing	1,800.00	1,719.20	1,800.00	2,121.73	1,800.00	997.01	1,950.00	8.33%
3250 Reg of Deeds	500.00	190.00	250.00	108.00	250.00	0.00	150.00	-40.00%
3300 Office Supplies	4,000.00	4,737.33	4,000.00	3,248.36	4,000.00	1,829.62	4,000.00	.00%
3335 Travel	3,000.00	3,459.41	3,000.00	3,465.75	3,000.00	1,114.40	1,500.00	-50.00%
reduced as a result of not paying for CTC parking passes								
3405 Meetings at Hall	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	.00%
4000 Building Maintenance	500.00	1,312.07	1,500.00	1,239.53	1,500.00	90.32	1,500.00	.00%
4010 Rental of Equipment	1,000.00	801.34	1,000.00	1,038.02	1,000.00	727.84	1,200.00	20.00%
5000 Contract Services	5,000.00	4,140.23	15,000.00	9,560.35	25,000.00	25,434.05	25,000.00	.00%
5010 Audit	17,250.00	21,350.00	17,250.00	15,100.00	17,250.00	100.00	17,250.00	.00%
5240 Training	1,500.00	929.89	1,500.00	521.25	4,000.00	775.00	4,000.00	.00%
Admin & Board of Selectman	285,069.00	314,428.77	337,046.00	317,408.88	360,820.00	225,173.65	373,720.00	3.58%

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	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Initial	Init Req vs Curr Bud Change %
Dept: 1400 Assessor								
3250 Reg of Deeds	250.00	132.00	250.00	164.00	250.00	105.00	250.00	.00%
3335 Travel	0.00	0.00	0.00	272.80	0.00	49.00	0.00	.00%
3390 Assessing Maps	1,800.00	0.00	1,800.00	0.00	1,800.00	0.00	1,800.00	.00%
5000 Contract Services	12,600.00	7,200.00	12,600.00	12,000.00	12,600.00	7,000.00	12,600.00	.00%
Assessor	14,650.00	7,332.00	14,650.00	12,436.80	14,650.00	7,154.00	14,650.00	.00%

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	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Initial	Init Req vs Curr Bud Change %
Dept: 1650 Elections/Bd Regis.								
1010 Wages- Part time	1,000.00	1,400.89	1,000.00	625.25	3,000.00	510.00	3,000.00	.00%
5240 Training	0.00	0.00	0.00	50.00	0.00	0.00	0.00	.00%
Elections/Bd Regis.	1,000.00	1,400.89	1,000.00	675.25	3,000.00	510.00	3,000.00	.00%

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	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Initial	Init Req vs Curr Bud Change %
Dept: 1700 Planning								
1070 Geographic Information Sy	0.00	550.00	550.00	700.00	700.00	700.00	700.00	.00%
3010 Advertising	200.00	172.00	200.00	1,061.24	200.00	203.72	1,000.00	400.00%
3210 Postage	100.00	0.00	100.00	0.00	100.00	0.00	100.00	.00%
3240 Publications	50.00	0.00	50.00	0.00	50.00	0.00	50.00	.00%
5090 Consulting	3,000.00	0.00	3,000.00	1,006.25	8,000.00	4,197.50	3,000.00	-62.50%
removed \$5,000 for the Viewshed work that was done								
5240 Training	175.00	0.00	175.00	0.00	175.00	50.00	175.00	.00%
Planning	3,525.00	722.00	4,075.00	2,767.49	9,225.00	5,151.22	5,025.00	-45.53%

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	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Initial	Init Req vs Curr Bud Change %
Dept: 1900 Legal Services								
5540 General Admin.	23,000.00	19,787.75	23,000.00	16,642.88	20,000.00	12,924.64	20,000.00	.00%
Legal Services	23,000.00	19,787.75	23,000.00	16,642.88	20,000.00	12,924.64	20,000.00	.00%

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	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Initial	Init Req vs Curr Bud Change %
Dept: 2100 Law Enforcement Services								
1000 Wages - Full Time	0.00	0.00	0.00	0.00	0.00	68.60	0.00	.00%
1010 Wages- Part time	8,653.00	7,353.38	8,910.00	8,431.62	14,059.00	8,420.27	19,450.00	38.35%
Increasing from 1.5 to 2 hours per day for traffic enforcement around the island								
2010 Gasoline	1,400.00	925.08	1,400.00	2,711.57	4,000.00	2,245.50	4,000.00	.00%
3335 Travel	1,300.00	970.90	1,300.00	976.80	1,000.00	39.20	1,000.00	.00%
5000 Contract Services	45,382.00	44,976.51	41,800.00	41,853.86	48,316.00	48,625.05	48,316.00	.00%
Law Enforcement Services	56,735.00	54,225.87	53,410.00	53,973.85	67,375.00	59,398.62	72,766.00	8.00%

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	Expense							Init Req vs
	2024	2024	2025	2025	2026	2026	2027	Curr Bud
	Budget	Actual	Budget	Actual	Budget	YTD	Initial	Change %
Dept: 2200 Fire & Rescue Services								
1010 Wages- Part time	74,028.00	56,291.69	52,750.00	34,350.88	52,750.00	27,265.35	52,750.00	.00%
1135 Stipend	0.00	0.00	21,300.00	7,762.00	21,300.00	21,292.25	21,300.00	.00%
2000 Electricity	3,000.00	188.87	3,000.00	2,404.72	3,000.00	1,466.64	3,000.00	.00%
2010 Gasoline	750.00	179.75	750.00	0.00	750.00	800.99	750.00	.00%
2020 Heating Fuel	5,500.00	7,906.00	5,500.00	8,879.86	7,650.00	0.00	8,000.00	4.58%
2030 Telephone	2,100.00	2,194.57	3,000.00	4,928.87	3,000.00	2,420.93	3,000.00	.00%
2041 Technology	2,500.00	1,844.69	2,610.00	0.00	1,150.00	0.00	1,150.00	.00%
2080 Diesel	550.00	150.90	550.00	0.00	550.00	0.00	550.00	.00%
3040 Equipment Maint.	15,000.00	16,190.14	18,600.00	24,813.14	25,000.00	27,542.36	30,000.00	20.00%
3140 Membership Dues	1,300.00	420.00	2,470.00	0.00	2,470.00	696.00	2,470.00	.00%
3200 Firefighting/Rescue Supplies	5,500.00	7,957.41	6,000.00	8,732.72	7,000.00	2,593.31	7,300.00	4.29%
3202 Janitorial	65.00	161.42	65.00	18.99	100.00	27.36	100.00	.00%
3300 Office Supplies	0.00	423.10	0.00	0.00	0.00	274.72	0.00	.00%
3335 Travel	2,000.00	492.72	3,000.00	1,566.24	3,000.00	422.20	2,000.00	-33.33%
3350 Uniforms & Clothing	250.00	0.00	250.00	252.25	250.00	0.00	250.00	.00%
4000 Building Maintenance	4,000.00	2,778.04	4,000.00	7,299.61	4,000.00	3,969.85	5,000.00	25.00%
5000 Contract Services	13,200.00	13,795.18	13,200.00	13,813.34	15,000.00	8,090.58	15,000.00	.00%
5240 Training	7,000.00	4,195.01	7,000.00	945.06	7,000.00	777.99	7,000.00	.00%
6110 Communication	7,500.00	6,800.57	7,500.00	10,007.40	7,500.00	109.36	8,000.00	6.67%
6230 Apparel / Gear	1,500.00	450.00	1,500.00	4,196.08	4,000.00	0.00	4,000.00	.00%
Fire & Rescue Services	145,743.00	122,420.06	153,045.00	129,971.16	165,470.00	97,749.89	171,620.00	3.72%

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	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Initial	Init Req vs Curr Bud Change %
Dept: 2400 Code Enforcement								
1010 Wages- Part time	40,000.00	41,255.00	50,000.00	46,025.00	54,600.00	30,650.00	54,600.00	.00%
2030 Telephone	0.00	0.00	900.00	300.00	900.00	175.00	300.00	-66.67%
2041 Technology	0.00	2,762.50	5,000.00	6,664.09	5,000.00	5,000.00	5,000.00	.00%
3140 Membership Dues	0.00	0.00	100.00	45.00	100.00	45.00	100.00	.00%
3240 Publications	0.00	0.00	1,500.00	0.00	1,500.00	0.00	1,500.00	.00%
5240 Training	255.00	0.00	250.00	325.00	250.00	55.00	250.00	.00%
Code Enforcement	40,255.00	44,017.50	57,750.00	53,359.09	62,350.00	35,925.00	61,750.00	-.96%

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	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Initial	Init Req vs Curr Bud Change %
Dept: 2500 Harbormaster & Shellfish								
1010 Wages- Part time	27,592.00	26,818.90	28,416.00	13,082.24	15,000.00	9,482.15	15,000.00	.00%
2010 Gasoline	600.00	93.44	600.00	0.00	1,000.00	0.00	1,000.00	.00%
2030 Telephone	300.00	225.00	300.00	300.00	300.00	175.00	300.00	.00%
2041 Technology	1,085.00	1,850.00	1,085.00	0.00	0.00	0.00	0.00	.00%
Transferring the cost onto consumer								
3040 Equipment Maint.	0.00	0.00	0.00	300.00	0.00	300.00	0.00	.00%
3120 Marine Supplies	500.00	1,125.25	500.00	326.88	700.00	600.00	700.00	.00%
3140 Membership Dues	150.00	230.00	150.00	200.00	150.00	250.00	150.00	.00%
3350 Uniforms & Clothing	150.00	0.00	150.00	0.00	150.00	0.00	150.00	.00%
5240 Training	750.00	0.00	750.00	0.00	750.00	0.00	750.00	.00%
Harbormaster & Shellfish	31,127.00	30,342.59	31,951.00	14,209.12	18,050.00	10,807.15	18,050.00	.00%

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	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Initial	Init Req vs Curr Bud Change %
Dept: 2600 Animal Control								
1010 Wages- Part time	3,200.00	3,200.00	3,200.00	3,200.00	3,200.00	1,600.00	3,200.00	.00%
2030 Telephone	300.00	275.00	300.00	300.00	300.00	175.00	300.00	.00%
3160 Miscellaneous Expenses	100.00	35.00	100.00	0.00	100.00	0.00	100.00	.00%
3290 Shelter	500.00	566.28	500.00	582.12	500.00	436.59	575.00	15.00%
3350 Uniforms & Clothing	150.00	0.00	150.00	0.00	150.00	0.00	150.00	.00%
5240 Training	600.00	193.33	600.00	35.00	600.00	0.00	600.00	.00%
Animal Control	4,850.00	4,269.61	4,850.00	4,117.12	4,850.00	2,211.59	4,925.00	1.55%

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	Expense							Init Req vs Curr Bud Change %
	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Initial	
Dept: 3100 Public Services								
1000 Wages - Full Time	96,388.00	97,201.63	97,470.00	42,040.00	110,032.00	50,064.82	58,250.00	-47.06%
1010 Wages- Part time	3,500.00	2,312.00	3,500.00	42,135.11	9,750.00	10,109.10	64,775.00	564.36%
1020 Overtime	5,000.00	4,188.44	5,000.00	521.25	3,500.00	1,100.93	3,900.00	11.43%
2000 Electricity	2,000.00	345.35	2,000.00	2,103.68	2,000.00	1,679.25	2,000.00	.00%
2010 Gasoline	3,000.00	2,162.60	3,000.00	728.06	3,000.00	553.71	2,500.00	-16.67%
2020 Heating Fuel	3,200.00	4,531.03	3,200.00	2,761.24	3,200.00	1,280.69	3,200.00	.00%
2030 Telephone	1,000.00	1,123.07	1,000.00	1,111.74	1,000.00	765.23	1,100.00	10.00%
2041 Technology	2,500.00	1,537.69	610.00	337.45	610.00	539.92	610.00	.00%
2080 Diesel	8,000.00	8,173.82	8,000.00	9,803.33	8,000.00	9,589.29	9,000.00	12.50%
3040 Equipment Maint.	17,000.00	15,482.78	17,000.00	21,054.89	17,000.00	8,504.79	27,000.00	58.82%
Routine equipment maint. One time purchase of a sand/salt spreader (\$8,500), replacement of brushes on sweeper (\$1,200)								
3120 Marine Supplies	3,000.00	388.98	3,000.00	443.54	1,500.00	1,557.82	2,000.00	33.33%
plan to replace metal plate under the ramp on the CTC float								
3160 Miscellaneous Expenses	0.00	0.00	0.00	0.00	0.00	9.52	0.00	.00%
3202 Janitorial	100.00	38.72	100.00	3.98	100.00	168.86	100.00	.00%
3300 Office Supplies	200.00	603.05	200.00	415.26	200.00	0.00	200.00	.00%
3335 Travel	2,800.00	3,237.80	2,800.00	947.21	2,000.00	316.50	1,000.00	-50.00%
3350 Uniforms & Clothing	800.00	786.59	800.00	817.13	800.00	511.28	800.00	.00%
4000 Building Maintenance	2,000.00	1,846.93	2,000.00	3,343.44	7,000.00	2,906.23	2,000.00	-71.43%
4600 Cold Patch	2,500.00	3,004.80	2,500.00	0.00	3,000.00	0.00	1,500.00	-50.00%
4605 Culverts & Drainage	1,000.00	0.00	1,000.00	900.00	1,000.00	0.00	1,000.00	.00%
4630 Road Materials	15,000.00	2,112.00	12,000.00	0.00	12,000.00	6,854.00	10,000.00	-16.67%
4640 Winter Road Materials	8,000.00	4,857.42	8,000.00	3,471.00	8,000.00	1,872.94	5,000.00	-37.50%

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	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Initial	Init Req vs Curr Bud Change %
Dept: 3100 Public Services CONT'D								
4645 Street Signs	0.00	13.70	500.00	783.81	500.00	464.60	800.00	60.00%
5000 Contract Services	5,000.00	252.00	3,000.00	10,530.83	17,000.00	9,365.08	17,000.00	.00%
\$8,000 added for installation and removal of floats								
\$6,000 added for storage of floats.								
5020 Barging	16,000.00	11,434.50	16,000.00	9,711.85	13,000.00	14,670.40	13,000.00	.00%
5230 Striping/Crosswalks	100.00	0.00	100.00	0.00	100.00	0.00	100.00	.00%
5240 Training	500.00	80.00	500.00	80.00	1,500.00	260.00	1,500.00	.00%
6010 Tools	2,500.00	854.99	1,500.00	342.99	1,500.00	970.35	1,500.00	.00%
6120 Safety Equipment	500.00	1,274.08	500.00	981.13	500.00	239.88	1,000.00	100.00%
6140 Vehicle Parts	0.00	0.00	0.00	0.00	0.00	4,059.12	4,000.00	100.00%
Public Services	201,588.00	167,843.97	195,280.00	155,368.92	227,792.00	128,414.31	234,835.00	3.09%

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	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Initial	Init Req vs Curr Bud Change %
Dept: 3200 Solid Waste								
1010 Wages- Part time	41,055.00	31,379.35	45,000.00	34,960.88	45,000.00	22,469.44	46,800.00	4.00%
2000 Electricity	1,100.00	345.36	1,100.00	1,166.58	1,100.00	796.02	1,100.00	.00%
2030 Telephone	580.00	609.03	940.00	1,086.74	940.00	590.23	940.00	.00%
3040 Equipment Maint.	2,000.00	2,099.47	2,000.00	703.46	2,000.00	2,846.85	2,000.00	.00%
3202 Janitorial	400.00	900.33	400.00	30.75	400.00	0.00	400.00	.00%
3300 Office Supplies	0.00	30.75	0.00	0.00	0.00	0.00	0.00	.00%
3350 Uniforms & Clothing	250.00	159.83	250.00	0.00	250.00	74.00	250.00	.00%
4000 Building Maintenance	750.00	0.00	750.00	393.07	6,000.00	1,108.33	1,000.00	-83.33%
4655 Chipping/Grinding Brush	22,582.00	22,760.00	22,582.00	3,189.70	25,000.00	0.00	40,000.00	60.00%
5020 Barging	47,000.00	40,345.00	52,000.00	70,380.00	52,000.00	48,648.00	60,000.00	15.38%
5110 Hauling	85,000.00	61,440.43	95,000.00	79,965.07	85,000.00	54,823.41	85,000.00	.00%
5120 Chebeague Landfill Monito	576.00	595.00	11,280.00	628.00	600.00	395.00	600.00	.00%
5130 Hazardous Waste	6,000.00	207.93	6,000.00	5,626.78	9,000.00	1,900.60	4,500.00	-50.00%
5240 Training	650.00	455.90	1,000.00	115.00	1,000.00	0.00	1,000.00	.00%
5251 Sanitation	3,500.00	2,275.00	3,500.00	2,975.00	3,500.00	0.00	3,000.00	-14.29%
Solid Waste	211,443.00	163,603.38	241,802.00	201,221.03	231,790.00	133,651.88	246,590.00	6.39%

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	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Initial	Init Req vs Curr Bud Change %
Dept: 4400 Misc-Mainland								
9110 ..	23,897.00	23,897.00	24,853.00	24,853.00	25,847.00	0.00	26,881.00	4.00%
Annual payment to Yarmouth towards Cousins Repair Reserve.								
Misc-Mainland	23,897.00	23,897.00	24,853.00	24,853.00	25,847.00	0.00	26,881.00	4.00%

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	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Initial	Init Req vs Curr Bud Change %
Dept: 4600 Contributions								
3150 Chebeague Island Library	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	12,500.00	25,000.00	.00%
3151 Community Center	38,500.00	38,500.00	37,200.00	37,200.00	37,200.00	18,600.00	37,200.00	.00%
3160 Miscellaneous Expenses	0.00	0.00	0.00	0.00	5,000.00	5,000.00	0.00	-100.00%
CCLT and Indian Island Request- One Time								
3164 Visiting Nurse and Hospice	1,000.00	1,000.00	1,646.00	1,250.00	397.00	0.00	397.00	.00%
Visiting Nurse \$1,250. Confirmed (4/9) that as of now they do not have anyone coming to the Island. Was told it may change. LifeFlight \$396								
3166 Island Council	7,000.00	7,000.00	7,000.00	7,000.00	5,000.00	5,000.00	5,000.00	.00%
3167 Chebeague Recreation Center	59,500.00	59,500.00	59,500.00	59,500.00	69,500.00	34,750.00	69,500.00	.00%
3168 CRC - Kids Place	20,000.00	20,000.00	30,000.00	30,000.00	30,000.00	15,000.00	30,000.00	.00%
3169 Island Commons Resource Center	10,000.00	10,000.00	10,000.00	10,000.00	18,500.00	18,500.00	18,500.00	.00%
Contributions	161,000.00	161,000.00	170,346.00	169,950.00	190,597.00	109,350.00	185,597.00	-2.62%

Capital Budget Discussion 2/7/26

Expense

	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Initial	Init Req vs Curr Bud Change %
Dept: 5810 Genl Assistance								
3160 Miscellaneous Expenses	500.00	0.00	500.00	0.00	500.00	0.00	500.00	.00%
Genl Assistance	500.00	0.00	500.00	0.00	500.00	0.00	500.00	.00%

Capital Budget Discussion 2/7/26

Expense

	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Initial	Init Req vs Curr Bud Change %
Dept: 5910 Health Services								
1010 Wages- Part time	2,000.00	2,000.00	2,000.00	1,000.00	2,000.00	500.00	2,000.00	.00%
Health Services	2,000.00	2,000.00	2,000.00	1,000.00	2,000.00	500.00	2,000.00	.00%

Capital Budget Discussion 2/7/26

Expense

	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Initial	Init Req vs Curr Bud Change %
Dept: 6200 Cemetery								
1010 Wages- Part time	6,350.00	6,683.05	6,350.00	5,380.00	6,962.00	1,931.25	7,436.00	6.81%
2010 Gasoline	250.00	208.80	250.00	141.80	250.00	112.44	250.00	.00%
3040 Equipment Maint.	500.00	53.97	500.00	306.19	500.00	112.79	500.00	.00%
3140 Membership Dues	50.00	0.00	50.00	0.00	50.00	0.00	50.00	.00%
3163 Cemetery general fund	600.00	150.18	600.00	590.99	600.00	0.00	600.00	.00%
5000 Contract Services	6,000.00	4,030.10	6,000.00	375.00	5,000.00	0.00	4,000.00	-20.00%
5240 Training	150.00	200.00	150.00	0.00	150.00	0.00	150.00	.00%
Cemetery	13,900.00	11,326.10	13,900.00	6,793.98	13,512.00	2,156.48	12,986.00	-3.89%

Capital Budget Discussion 2/7/26

Expense

	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Initial	Init Req vs Curr Bud Change %
Dept: 6900 Debt Service								
6500 Maine Bond Bank Interest	15,728.00	15,727.80	10,625.00	10,624.30	5,259.00	0.00	2,696.00	-48.74%
6510 Maine Bond Bank Principal	177,178.00	177,178.00	185,852.00	185,582.00	195,099.00	195,099.00	205,105.00	5.13%
Day off date 11/1/27								
6511 MMB School Renovation Interest	35,027.00	35,026.72	34,245.00	33,433.75	31,801.00	16,311.61	30,128.00	-5.26%
6512 MMB School Renovation Principa	80,250.00	80,250.00	80,250.00	80,250.00	80,250.00	80,250.00	80,250.00	.00%
Pay off date 11/1/38								
6516 MBB Plow Truck Interest	902.00	902.10	833.00	754.33	582.00	337.90	378.00	-35.05%
6517 MBB Plow Truck Principal	20,667.00	20,666.67	20,667.00	20,666.67	20,667.00	20,666.67	20,667.00	.00%
Pay off date 11/1/27								
6520 MMB Broadband Interest	46,261.00	31,181.52	39,795.00	36,591.66	39,291.00	17,969.61	40,131.00	2.14%
6521 MMB Broadband Principal	12,500.00	12,500.00	38,342.00	38,443.40	35,293.00	39,290.74	33,997.00	-3.67%
Pay off date 11/1/42								
6550 MMB Dredging Interest	8,408.00	8,408.33	6,928.00	6,927.08	5,421.00	3,089.58	3,902.00	-28.02%
6551 MMB Dredging Principal	41,667.00	41,666.67	41,668.00	41,666.67	41,668.00	41,666.67	41,668.00	.00%
Pay off date 11/1/28								
Debt Service	438,588.00	423,507.81	459,205.00	454,939.86	455,331.00	414,681.78	458,922.00	.79%

Capital Budget Discussion 2/7/26

Expense

	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Initial	Init Req vs Curr Bud Change %
Dept: 7500 Benefits & Insurance								
1015 Pay Raises	0.00	0.00	10,000.00	3,760.47	10,000.00	8,093.63	10,000.00	.00%
Bonus Pay to the Town employees who work over 24 hours.								
1210 Health/Life Insurance	103,703.00	101,748.26	103,703.00	98,818.77	140,616.00	88,919.40	140,616.00	.00%
Increase in employees taking insurance								
1220 FICA / MEDICARE	38,971.00	36,439.73	38,971.00	35,547.82	46,800.00	26,170.79	46,800.00	.00%
more employees, higher cost. addition of PDML effective January 2025								
1230 ICMA - Retirement	12,675.00	6,343.25	12,675.00	10,469.54	16,800.00	6,042.79	16,800.00	.00%
1270 Unemployment	2,500.00	2,647.50	2,500.00	1,795.00	2,500.00	1,015.00	2,500.00	.00%
1280 Workers Comp. Ins.	14,000.00	12,977.05	14,000.00	15,067.50	14,000.00	4,524.30	14,000.00	.00%
3060 Liability Insurance	22,542.00	34,804.00	22,542.00	35,137.00	35,140.00	31,830.00	35,140.00	.00%
Benefits & Insurance	194,391.00	194,959.79	204,391.00	200,596.10	265,856.00	166,595.91	265,856.00	.00%

Capital Budget Discussion 2/7/26

Expense

	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Initial	Init Req vs Curr Bud Change %
Dept: 8000 School Debt and Contingency								
8101 Superintendent Salaries	0.00	1,285.44	0.00	0.00	0.00	0.00	0.00	.00%
8102 Secretaries Salaries	0.00	652.83	0.00	0.00	0.00	0.00	0.00	.00%
8104 FICA/Medicare	0.00	107.37	0.00	0.00	0.00	0.00	0.00	.00%
8114 Copier Supplies	0.00	8.86	0.00	0.00	0.00	0.00	0.00	.00%
8122 Miscellaneous	0.00	45.21	0.00	0.00	0.00	0.00	0.00	.00%
8607 Contracted Services	0.00	-350.00	0.00	0.00	0.00	0.00	0.00	.00%
8613 Electricity	0.00	62.41	0.00	0.00	0.00	0.00	0.00	.00%
8801 Food Services Salaries	0.00	-1,826.76	0.00	0.00	0.00	0.00	0.00	.00%
8806 Supplies	0.00	130.98	0.00	0.00	0.00	0.00	0.00	.00%
8807 Contingency	10,000.00	0.00	10,000.00	8,095.00	10,000.00	0.00	10,000.00	.00%
8900 Debt Service	134,364.00	134,363.73	107,923.00	107,596.91	27,457.00	27,456.72	0.00	-100.00%
School Debt and Contingency	144,364.00	134,480.07	117,923.00	115,691.91	37,457.00	27,456.72	10,000.00	-73.30%

Capital Budget Discussion 2/7/26

Expense

	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Initial	Init Req vs Curr Bud Change %
Dept: 8001 Office of the Superintendent								
8101 Superintendent Salaries	33,422.00	31,493.28	70,000.00	70,728.45	72,800.00	44,800.00	75,712.00	4.00%
8102 Secretaries Salaries	13,759.00	13,225.07	15,300.00	16,149.42	17,386.00	9,702.41	19,034.00	9.48%
8104 FICA/Medicare	2,800.00	2,470.36	5,315.00	5,678.22	0.00	0.00	0.00	.00%
8106 Worker's Compensation	3,000.00	3,544.85	4,000.00	0.00	4,000.00	0.00	4,000.00	.00%
8107 Conferences/Training	1,500.00	245.00	1,500.00	690.00	500.00	75.00	500.00	.00%
8110 Communications/Telephone	2,800.00	2,593.36	2,500.00	4,209.91	4,500.00	2,741.40	4,500.00	.00%
8111 Postage	500.00	602.39	400.00	367.58	0.00	0.00	0.00	.00%
8112 Advertising	400.00	693.17	700.00	353.00	700.00	0.00	500.00	-28.57%
8113 Printing	1,200.00	498.81	500.00	500.00	0.00	0.00	0.00	.00%
8114 Copier Supplies	300.00	277.94	300.00	129.30	0.00	0.00	0.00	.00%
8115 Equipment/Software	100.00	0.00	300.00	349.11	300.00	17.94	100.00	-66.67%
8116 Travel	100.00	0.00	100.00	0.00	100.00	0.00	0.00	-100.00%
8117 Stipends	1,200.00	1,200.00	1,200.00	1,140.00	1,200.00	0.00	1,200.00	.00%
8118 FICA	92.00	0.00	92.00	0.00	92.00	0.00	100.00	8.70%
8119 Legal	5,000.00	2,336.88	3,500.00	2,877.16	3,500.00	0.00	3,000.00	-14.29%
8120 Insurance	3,000.00	0.00	3,400.00	2,785.00	3,000.00	2,785.00	3,000.00	.00%
8121 Dues & Fees	500.00	524.37	500.00	346.00	500.00	845.53	850.00	70.00%
8122 Miscellaneous	500.00	0.00	800.00	1,225.55	800.00	3.91	500.00	-37.50%
8124 Unemployment Compensation	800.00	1,532.56	2,000.00	794.73	1,500.00	623.30	1,850.00	23.33%
8131 Superint. Health Ins.	0.00	0.00	0.00	0.00	19,053.00	11,100.32	19,400.00	1.82%
8132 Secretary Health Ins.	0.00	0.00	0.00	0.00	6,362.00	4,007.36	7,000.00	10.03%
8141 Superint. Withholding	0.00	0.00	0.00	0.00	1,419.00	810.09	1,677.00	18.18%
8142 Secretary Withholding	0.00	0.00	0.00	0.00	1,417.00	567.01	1,652.00	16.58%
8151 Superint. Retirement	0.00	0.00	0.00	0.00	3,254.00	1,953.28	3,385.00	4.03%
Office of the Superintendent	70,973.00	61,238.04	112,407.00	108,323.43	142,383.00	80,032.55	147,960.00	3.92%

Capital Budget Discussion 2/7/26

Expense

	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Initial	Init Req vs Curr Bud Change %
Dept: 8002 Office of the Principal								
8201 Administrative Salaries	33,422.00	34,064.16	0.00	0.00	0.00	0.00	0.00	.00%
8202 Secretary Salaries	13,759.00	13,878.16	15,300.00	16,150.08	17,386.00	9,701.95	19,034.00	9.48%
8204 FICA/Medicare	2,800.00	2,649.90	1,171.00	858.37	0.00	0.00	0.00	.00%
8207 Conferences	500.00	0.00	500.00	245.00	0.00	0.00	0.00	.00%
8208 Postage	100.00	0.00	100.00	10.00	500.00	370.00	500.00	.00%
8209 Printing	1,000.00	100.44	500.00	319.00	1,000.00	772.00	1,000.00	.00%
8210 Supplies	300.00	353.32	300.00	711.46	1,000.00	831.22	1,000.00	.00%
8211 Copier Supplies	200.00	16.38	200.00	112.94	300.00	0.00	0.00	-100.00%
8212 Equipment/Repair	250.00	0.00	250.00	0.00	0.00	0.00	0.00	.00%
8213 Dues & Fees	900.00	425.00	500.00	500.00	500.00	718.00	750.00	50.00%
8217 CIS Stipends	0.00	0.00	0.00	0.00	5,000.00	2,500.00	5,000.00	.00%
8232 Secretary Health Ins.	0.00	0.00	0.00	0.00	6,362.00	4,007.36	7,000.00	10.03%
8242 Secretary Withholding	0.00	0.00	0.00	0.00	1,417.00	567.15	1,652.00	16.58%
Office of the Principal	53,231.00	51,487.36	18,821.00	18,906.85	33,465.00	19,467.68	35,936.00	7.38%

Capital Budget Discussion 2/7/26

Expense

	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Initial	Init Req vs Curr Bud Change %
Dept: 8003 Elementary Education								
8300 Pre-K Program	35,663.00	63,709.28	0.00	0.00	0.00	0.00	0.00	.00%
8301 K-2 Teacher's Salaries	62,931.00	90,322.10	86,431.00	64,032.95	89,533.00	40,784.31	94,044.00	5.04%
8302 3-5 Teacher's Salaries	77,311.00	12,183.52	103,781.00	77,564.90	107,750.00	49,615.43	112,988.00	4.86%
8303 Ed Tech Salaries	28,407.00	24,736.75	23,929.00	21,168.05	25,126.00	11,400.60	25,486.00	1.43%
8304 Temporary Salaries	2,000.00	0.00	2,000.00	0.00	2,000.00	1,493.75	2,000.00	.00%
8306 FICA/Medicare	11,000.00	11,749.92	12,678.00	8,905.47	0.00	0.00	0.00	.00%
8309 Assessment Testing	500.00	0.00	500.00	0.00	2,000.00	850.00	5,000.00	150.00%
8310 General Supplies	5,000.00	3,682.36	5,000.00	6,212.09	4,000.00	2,063.65	3,500.00	-12.50%
8311 Travel Reimbursement	750.00	0.00	750.00	0.00	750.00	0.00	0.00	-100.00%
8312 Books & Periodicals	1,500.00	697.13	1,500.00	1,128.19	3,000.00	3,970.53	5,000.00	66.67%
8313 Audio-Visual Materials	500.00	440.00	500.00	234.00	500.00	162.96	500.00	.00%
8314 Equipment	250.00	0.00	0.00	0.00	0.00	1,630.00	1,500.00	100.00%
8316 Copier Lease	500.00	119.59	0.00	0.00	0.00	0.00	0.00	.00%
8318 MS Tuition	87,303.00	67,686.25	45,726.00	31,948.49	17,837.00	17,503.56	37,778.00	111.80%
8319 Secondary Tuition	214,617.00	243,947.86	214,258.00	228,084.76	165,890.00	146,174.50	124,426.00	-24.99%
8331 K-2 Health Ins.	0.00	0.00	0.00	0.00	12,724.00	7,422.10	14,000.00	10.03%
8332 3-5 Health Ins	0.00	0.00	0.00	0.00	12,724.00	8,014.72	14,000.00	10.03%
8333 Ed Tech Health Ins.	0.00	0.00	0.00	0.00	6,361.00	3,711.05	7,000.00	10.05%
8341 K-2 Withholding	0.00	0.00	0.00	0.00	1,746.00	795.25	2,234.00	27.95%
8342 3-5 Withholding	0.00	0.00	0.00	0.00	1,975.00	888.39	2,370.00	20.00%
8343 Ed Tech Withholding	0.00	0.00	0.00	0.00	617.00	222.27	597.00	-3.24%
8351 K-2 Retirement	0.00	0.00	0.00	0.00	4,002.00	1,778.17	4,204.00	5.05%
8352 3-5 Retirement	0.00	0.00	0.00	0.00	4,527.00	2,147.32	4,974.00	9.87%
8353 Ed Tech Retirement	0.00	0.00	0.00	0.00	1,412.00	497.07	1,140.00	-19.26%
Elementary Education	528,232.00	519,274.76	497,053.00	439,278.90	464,474.00	301,125.63	462,741.00	-.37%

Capital Budget Discussion 2/7/26

Expense

	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Initial	Init Req vs Curr Bud Change %
Dept: 8004 Student and Staff Support								
8401 Social Worker Wages	6,200.00	0.00	6,396.00	7,979.50	23,520.00	0.00	0.00	-100.00%
8402 Course Reimbursement	2,000.00	-200.00	1,000.00	0.00	3,200.00	1,593.00	3,200.00	.00%
8403 Other Professional Services	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	0.00	4,000.00	.00%
8404 Technology Equipment	500.00	198.56	500.00	37.89	0.00	0.00	0.00	.00%
8405 Other Purchased Services	1,000.00	750.94	1,000.00	0.00	0.00	8,800.00	22,880.00	100.00%
8406 Software	250.00	28.97	1,000.00	0.00	1,000.00	0.00	0.00	-100.00%
8407 Repair	500.00	0.00	200.00	0.00	200.00	29.49	0.00	-100.00%
8413 Supplies	500.00	144.83	0.00	0.00	500.00	190.34	500.00	.00%
8414 Books & Periodicals	100.00	0.00	100.00	0.00	0.00	0.00	0.00	.00%
8415 Regular Salaries	500.00	0.00	500.00	0.00	0.00	0.00	0.00	.00%
8419 Supplies	100.00	76.55	100.00	171.15	0.00	0.00	0.00	.00%
8441 Social Worker Withholding	0.00	0.00	0.00	0.00	459.00	0.00	0.00	-100.00%
8451 Social Worker Retirement	0.00	0.00	0.00	0.00	1,051.00	0.00	0.00	-100.00%
Student and Staff Support	15,650.00	4,999.85	14,796.00	12,188.54	33,930.00	10,612.83	30,580.00	-9.87%

Capital Budget Discussion 2/7/26

Expense

	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Initial	Init Req vs Curr Bud Change %
Dept: 8005 Special Education								
8501 Teacher's Salaries	31,963.00	22,072.32	64,444.00	53,254.87	62,103.00	28,632.48	65,075.00	4.79%
8502 SpEd Director Salaries	4,200.00	976.54	5,232.00	5,944.42	12,800.00	2,400.00	12,800.00	.00%
8503 Ed Tech Salaries	0.00	7,064.96	23,929.00	20,800.75	66,170.00	29,646.84	67,836.00	2.52%
8504 OT Salaries	500.00	0.00	500.00	0.00	32,000.00	17,510.00	32,000.00	.00%
8505 Speech/Language Salaries	0.00	867.68	0.00	0.00	0.00	10,080.00	25,200.00	100.00%
8507 Extended Year Program	7,530.00	1,721.25	6,460.00	1,450.00	3,500.00	10,558.75	3,000.00	-14.29%
8508 Supplies	250.00	179.95	250.00	693.79	1,500.00	857.60	1,500.00	.00%
8509 Testing Supplies	250.00	1,502.00	250.00	0.00	250.00	0.00	0.00	-100.00%
8510 Books & Periodicals	100.00	0.00	100.00	0.00	100.00	511.00	500.00	400.00%
8511 Contracted Service: Speech/Lan	0.00	0.00	0.00	0.00	33,600.00	0.00	0.00	-100.00%
8512 Contracted Service: Psych	0.00	0.00	0.00	0.00	5,000.00	1,895.25	5,000.00	.00%
8518 SpEd Middle School Tuition	58,275.00	0.00	57,740.00	10,346.28	0.00	0.00	23,500.00	100.00%
8519 SpEd Secondary Tuition	2,500.00	0.00	5,671.00	0.00	15,000.00	0.00	23,000.00	53.33%
8531 SpEd Teacher Health Ins.	0.00	0.00	0.00	0.00	12,724.00	7,422.10	14,000.00	10.03%
8533 SpEd Ed Tech Health Ins.	0.00	0.00	0.00	0.00	19,085.00	9,012.55	21,000.00	10.03%
8541 SpEd Teacher Withholding	0.00	0.00	0.00	0.00	1,211.00	558.33	1,469.00	21.30%
8542 SpEd Director Withholding	0.00	0.00	0.00	0.00	250.00	46.80	450.00	80.00%
8543 SpEd Ed Tech Withholding	0.00	0.00	0.00	0.00	1,290.00	600.14	1,623.00	25.81%
8544 OT Withholding	0.00	0.00	0.00	0.00	625.00	481.85	824.00	31.84%
8551 SpEd Teacher Retirement	0.00	0.00	0.00	0.00	2,776.00	1,248.36	2,909.00	4.79%
8553 SpEd Ed Tech Retirement	0.00	0.00	0.00	0.00	2,958.00	1,341.77	3,033.00	2.54%
8554 OT Retirement	0.00	0.00	0.00	0.00	1,430.00	1,077.36	1,431.00	.07%
Special Education	105,568.00	34,384.70	164,576.00	92,490.11	274,372.00	123,881.18	306,150.00	11.58%

Capital Budget Discussion 2/7/26

Expense

	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Initial	Init Req vs Curr Bud Change %
Dept: 8006 Facilities and Maintenance								
8601 Facility/Maintenance Salaries	16,603.00	14,236.52	15,812.00	16,447.94	16,733.00	9,601.45	19,034.00	13.75%
8603 FICA/Medicare	1,050.00	1,477.77	1,210.00	1,298.77	0.00	0.00	0.00	.00%
8606 Conferences	500.00	199.48	500.00	0.00	500.00	0.00	0.00	-100.00%
8607 Contracted Services	10,000.00	10,577.69	10,000.00	9,851.80	11,000.00	6,177.60	8,000.00	-27.27%
8608 Repair & Maintenance Equipment	7,500.00	5,439.91	7,500.00	5,475.47	7,500.00	0.00	0.00	-100.00%
8609 Repair & Maintenance Services	8,000.00	8,000.00	0.00	0.00	0.00	2,564.49	13,000.00	100.00%
8611 Insurance	2,500.00	2,785.00	2,500.00	0.00	3,000.00	3,701.00	3,500.00	16.67%
8612 Supplies	2,500.00	344.96	2,500.00	2,661.72	3,000.00	758.56	2,000.00	-33.33%
8613 Electricity	4,500.00	648.55	4,000.00	3,682.37	2,000.00	2,078.01	5,100.00	155.00%
8614 Fuel Oil	4,200.00	4,410.05	4,200.00	4,307.56	5,000.00	1,662.55	2,500.00	-50.00%
8617 Contracted Services	7,500.00	850.00	10,000.00	8,375.00	5,000.00	75.00	12,500.00	150.00%
8631 Facilities/Maint Health Ins.	0.00	0.00	0.00	0.00	6,362.00	4,007.36	7,000.00	10.03%
8641 Facilities/Maint Withholding	0.00	0.00	0.00	0.00	1,364.00	782.51	1,642.00	20.38%
Facilities and Maintenance	64,853.00	48,969.93	58,222.00	52,100.63	61,459.00	31,408.53	74,276.00	20.85%

Capital Budget Discussion 2/7/26

Expense

	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Initial	Init Req vs Curr Bud Change %
Dept: 8007 Transportation and Buses								
8701 Transport Salaries	25,155.00	28,543.69	27,536.00	21,001.94	22,618.00	9,845.28	19,034.00	-15.85%
8702 Transport Sub Salaries	500.00	0.00	500.00	0.00	500.00	0.00	500.00	.00%
8704 FICA/Medicare	1,900.00	1,589.77	2,107.00	1,577.19	0.00	0.00	0.00	.00%
8707 Purchased Professional Service	64,500.00	51,991.82	62,000.00	51,940.66	40,000.00	28,652.74	45,450.00	13.63%
8708 Repairs	12,000.00	7,119.66	10,000.00	2,092.48	5,000.00	657.93	5,000.00	.00%
8709 Auto Insurance	3,000.00	0.00	2,500.00	0.00	2,500.00	1,410.00	1,500.00	-40.00%
8711 Fuel	5,000.00	3,311.63	6,000.00	2,457.98	4,000.00	1,612.55	3,000.00	-25.00%
8731 Transportation Health Ins.	0.00	0.00	0.00	0.00	12,724.00	4,007.36	7,000.00	-44.99%
8741 Transportation Withholding	0.00	0.00	0.00	0.00	1,844.00	802.39	1,652.00	-10.41%
Transportation and Buses	112,055.00	92,556.57	110,643.00	79,070.25	89,186.00	46,988.25	83,136.00	-6.78%

Capital Budget Discussion 2/7/26

Expense

	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Initial	Init Req vs Curr Bud Change %
Dept: 8008 Food Services								
8801 Food Services Salaries	21,155.00	17,607.83	19,104.00	15,735.70	16,733.00	14,740.78	31,860.00	90.40%
8803 FICA/Medicare	1,600.00	1,336.67	1,462.00	1,246.26	0.00	0.00	0.00	.00%
8805 Other Contracted Services	1,500.00	3,011.06	1,800.00	2,909.34	2,000.00	315.45	3,000.00	50.00%
8806 Supplies	7,000.00	8,872.76	7,500.00	11,114.95	15,000.00	9,265.52	15,000.00	.00%
8807 Contingency	0.00	0.00	0.00	0.00	0.00	1,455.19	6,000.00	100.00%
8831 Food Services Health Ins.	0.00	0.00	0.00	0.00	6,362.00	5,301.50	14,000.00	120.06%
8841 Food Services Withholding	0.00	0.00	0.00	0.00	1,364.00	1,201.37	2,797.00	105.06%
Food Services	31,255.00	30,828.32	29,866.00	31,006.25	41,459.00	32,279.81	72,657.00	75.25%

Capital Budget Discussion 2/7/26

Expense

	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Initial	Init Req vs Curr Bud Change %
Dept: 8100 Street Lights								
2000 Electricity	8,400.00	8,759.17	8,400.00	7,924.80	8,400.00	5,797.95	8,400.00	.00%
Street Lights	8,400.00	8,759.17	8,400.00	7,924.80	8,400.00	5,797.95	8,400.00	.00%

Capital Budget Discussion 2/7/26

Expense

	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Initial	Init Req vs Curr Bud Change %
Dept: 8300 Contingency								
3160 Miscellaneous Expenses	14,000.00	0.00	30,000.00	0.00	30,000.00	12,300.10	30,000.00	.00%
Contingency	14,000.00	0.00	30,000.00	0.00	30,000.00	12,300.10	30,000.00	.00%

Capital Budget Discussion 2/7/26

Expense

	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Initial	Init Req vs Curr Bud Change %
Dept: 8900 County Tax								
3050 County Tax	216,527.00	216,527.00	214,624.00	214,624.00	234,049.00	234,049.00	234,049.00	.00%
2025-2026 Taxes are \$216,143.00.								
2023.5 Tax Payment is \$17,906.00								
County Tax	216,527.00	216,527.00	214,624.00	214,624.00	234,049.00	234,049.00	234,049.00	.00%

Capital Budget Discussion 2/7/26

Expense

	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Initial	Init Req vs Curr Bud Change %
Dept: 9000 Capital Improvements								
9010 Dredging	80,000.00	0.00	0.00	0.00	0.00	0.00	0.00	.00%
9015 Stone Wharf	100,000.00	0.00	270,000.00	0.00	300,000.00	0.00	0.00	-100.00%
9016 Barge Ramps	20,000.00	0.00	20,000.00	0.00	20,000.00	0.00	0.00	-100.00%
9020 Floats and Ramps	5,000.00	0.00	15,000.00	0.00	95,000.00	0.00	50,000.00	-47.37%
9025 Fire Department Reserve	70,000.00	0.00	57,500.00	0.00	50,000.00	0.00	182,000.00	264.00%
9030 Building Facilities	20,000.00	0.00	50,000.00	0.00	80,000.00	0.00	22,000.00	-72.50%
9031 New Town Office	10,000.00	0.00	10,000.00	0.00	10,000.00	0.00	0.00	-100.00%
9032 Land Acquisition & Development	10,000.00	0.00	10,000.00	0.00	7,000.00	0.00	0.00	-100.00%
9033 Solar Array Purchase	15,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00	.00%
9035 Vehicle Reserve	5,000.00	0.00	5,000.00	0.00	0.00	0.00	0.00	.00%
9040 Grant Matching Funds	20,000.00	0.00	20,000.00	0.00	30,000.00	0.00	0.00	-100.00%
9045 Revaluation Reserve	0.00	0.00	0.00	0.00	10,000.00	0.00	0.00	-100.00%
9050 Paving	25,000.00	0.00	25,000.00	0.00	25,000.00	0.00	159,800.00	539.20%
9055 Public Works Equipment	25,000.00	0.00	10,000.00	0.00	50,000.00	0.00	84,000.00	68.00%
9057 Recycling Compactors	1,000.00	0.00	20,000.00	0.00	10,000.00	0.00	15,400.00	54.00%
9070 Coastal Access Fund	10,000.00	0.00	10,000.00	0.00	10,000.00	0.00	0.00	-100.00%
9192 Rescue Vehicles and Equipment	0.00	0.00	0.00	0.00	0.00	0.00	35,000.00	100.00%
9195 Storm Damage Repair & Restore	0.00	0.00	20,000.00	0.00	75,000.00	0.00	220,400.00	193.87%
Capital Improvements	416,000.00	0.00	552,500.00	0.00	772,000.00	0.00	768,600.00	-.44%
Expense Totals:	3,682,417.00	2,996,486.22	3,979,817.00	3,048,822.20	4,418,581.00	2,394,688.35	4,501,090.00	1.87%

Capital Budget Discussion 2/7/26

Revenue

	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Initial	Init Req vs Curr Bud Change %
Dept: 1300 Admin & Board of Selectman								
302 AGENT FEE	5,000.00	5,372.00	5,000.00	5,218.00	5,200.00	3,080.00	5,200.00	.00%
303 EXCISE TAX	119,000.00	132,906.40	122,000.00	136,097.89	130,000.00	78,928.33	130,000.00	.00%
304 BOAT EXCISE TAX	8,000.00	7,986.80	8,000.00	7,304.60	8,000.00	1,665.20	8,000.00	.00%
305 INTEREST & PENALTIES	4,500.00	11,334.14	4,500.00	6,031.47	4,500.00	4,386.74	4,500.00	.00%
307 LIEN COST	0.00	342.38	0.00	93.77	0.00	51.80	0.00	.00%
308 ABATEMENTS	0.00	-29,471.94	0.00	-420.75	0.00	-7,312.63	0.00	.00%
311 HUNTING & FISHING LIC	0.00	108.00	0.00	162.00	0.00	75.00	0.00	.00%
312 MARRIAGE LICENSES	0.00	72.00	0.00	196.00	0.00	176.20	0.00	.00%
313 BIRTH CERTIFICATES	0.00	18.60	0.00	0.00	0.00	37.20	0.00	.00%
314 DEATH CERTIFICATES	0.00	0.00	0.00	18.60	0.00	98.80	0.00	.00%
315 CLERK LICENSES	0.00	28.00	0.00	24.00	0.00	17.00	0.00	.00%
316 SHELLFISH LICENSES	1,500.00	1,350.00	1,500.00	990.00	1,500.00	310.00	1,500.00	.00%
325 SUPPLEMENTAL TAX	0.00	335.70	0.00	0.00	0.00	0.00	0.00	.00%
326 TAX COMMITMENT	3,225,695.00	3,264,893.67	3,528,848.00	3,538,166.30	3,697,756.00	0.00	0.00	-100.00%
327 HOMESTEAD STATE REIMB REV	0.00	32,694.00	0.00	20,496.00	23,785.00	15,493.62	23,785.00	.00%
328 VETERANS EXEMPTION REIMB	0.00	50.00	0.00	120.00	0.00	37.00	0.00	.00%
330 TREE GROWTH REIMBURSEMENT	0.00	1,071.27	0.00	1,230.47	0.00	1,338.79	0.00	.00%
331 STATE REVENUE SHARING	36,731.00	38,349.34	41,255.00	39,164.90	39,995.00	25,816.39	39,995.00	.00%
332 BETE REIMBURSEMENT	0.00	121.00	0.00	0.00	0.00	0.00	0.00	.00%
351 POLICE ISSUED FINES	0.00	3,039.00	0.00	4,180.00	1,500.00	7,976.50	1,500.00	.00%
364 GROWTH PERMITS	0.00	200.00	0.00	700.00	500.00	100.00	500.00	.00%
365 BOARD OF APPEALS	0.00	750.00	0.00	0.00	0.00	0.00	0.00	.00%
366 BUILDING PERMITS	15,000.00	16,507.30	15,000.00	29,383.53	18,000.00	8,829.20	18,000.00	.00%
367 ELECTRICAL PERMITS	1,500.00	3,036.89	1,500.00	4,289.40	2,000.00	3,635.20	2,000.00	.00%
368 PLUMBING PERMITS	2,500.00	2,520.00	2,500.00	1,747.50	2,500.00	1,840.00	2,500.00	.00%
369 OTHER PERMITS	500.00	1,790.00	500.00	3,090.00	1,000.00	2,550.00	1,000.00	.00%
378 EDUC-AID	73,343.00	93,611.60	67,428.00	67,427.52	82,281.00	41,018.82	82,281.00	.00%

Capital Budget Discussion 2/7/26

Revenue

	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Initial	Init Req vs Curr Bud Change %
Dept: 1300 Admin & Board of Selectman CONT'D								
379 INTEREST INCOME (checking)	0.00	28,013.26	5,000.00	10,278.94	5,000.00	0.00	5,000.00	.00%
390 MISC REVENUE	0.00	8,460.66	0.00	322,855.96	0.00	5,570.27	0.00	.00%
395 UNDESIGNATED FUND TRANSFER	200,000.00	0.00	250,000.00	0.00	156,000.00	0.00	0.00	-100.00%
401 DOG REVENUE	0.00	1,003.00	0.00	110.00	300.00	57.00	300.00	.00%
403 MOORING FEES	7,200.00	16,030.00	7,200.00	4,750.00	8,000.00	4,787.00	8,000.00	.00%
411 URBAN RURAL INIT PROGRAM	14,880.00	17,160.00	14,880.00	17,380.00	14,880.00	17,948.00	14,880.00	.00%
418 CHEB. ISLAND SOLID WASTE	26,000.00	36,465.25	30,000.00	67,597.33	50,000.00	36,076.44	50,000.00	.00%
500 RENTAL MOORING FEES	500.00	1,750.00	500.00	1,100.00	500.00	2,316.00	500.00	.00%
501 STONE WHARF PERMITS	8,600.00	7,058.00	8,600.00	7,583.00	8,600.00	2,277.00	8,600.00	.00%
502 TRANSIENT TIE-UP FEES	2,000.00	3,637.58	2,500.00	4,532.67	3,200.00	1,711.00	3,200.00	.00%
Admin & Board of Selectman	3,752,449.00	3,708,593.90	4,116,711.00	4,301,899.10	4,264,997.00	260,891.87	411,241.00	-90.36%

Capital Budget Discussion 2/7/26

Revenue

	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Initial	Init Req vs Curr Bud Change %
Dept: 6900 Debt Service								
691 Axiom Bond Bank Payment	0.00	0.00	0.00	0.00	74,584.00	30,000.00	74,584.00	.00%
Debt Service	0.00	0.00	0.00	0.00	74,584.00	30,000.00	74,584.00	.00%

Capital Budget Discussion 2/7/26

Revenue

	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Initial	Init Req vs Curr Bud Change %
Dept: 8000 School Debt and Contingency								
800 School Meal Reimbursement	5,000.00	13,144.23	5,000.00	10,291.72	10,000.00	7,382.24	10,000.00	.00%
805 School Undesignated Fund Trans	20,000.00	0.00	20,000.00	0.00	20,000.00	0.00	20,000.00	.00%
807 Misc School Revenue	0.00	1,605.00	0.00	20,553.00	0.00	0.00	0.00	.00%
808 School Local Entitlement Grant	0.00	0.00	0.00	0.00	9,000.00	0.00	9,000.00	.00%
810 School Tuition Payment	0.00	0.00	0.00	0.00	40,000.00	0.00	40,000.00	.00%
School Debt and Contingency	25,000.00	14,749.23	25,000.00	30,844.72	79,000.00	7,382.24	79,000.00	.00%
Revenue Totals:	3,777,449.00	3,723,343.13	4,141,711.00	4,332,743.82	4,418,581.00	298,274.11	564,825.00	-87.22%