



Town of Casco

Selectboard & Finance Committee Budget Workshop Agenda

March 17, 2025 at 5:30 PM

Casco Community Center

Regular Meeting

1. Manager's Update

Workshop

2. Administration Proposed Budget
3. Assessing Proposed Budget
4. Legal Proposed Budget
5. Contingency Proposed Budget
6. Insurance Proposed Budget
7. General Assistance Proposed Budget
8. Donations Proposed Budget
9. FY 26 Utilities Proposed
10. Debt Service Proposed Budget
11. Capital Improvements & Capital Reserve
12. Capital Improvement Plan
13. Revenues Proposed Budget
14. Cumberland County & MSAD # 61 Proposed Budgets

FY 26

ADMINISTRATIVE COST CENTER

	APPROVED FY23	ACTUAL FY23	APPROVED FY24	ACTUAL FY24	APPROVED FY25	DEPARTMENT HEAD FY26	TOWN MANAGER FY26	\$ INCREASE OR DECREASE	% INCREASE OR DECREASE
100 ADMINISTRATION									
01 Admin									
10 PAYROLL									
01 TOWN MANAGER	\$ 112,115	\$ 112,115	\$ 119,402	\$ 119,482	\$ 123,581	\$ 127,906	\$ 127,906	\$ 4,325	3.50%
02 TOWN CLERK	\$ 58,406	\$ 62,443	\$ 62,202	\$ 63,114	\$ 64,379	\$ 68,632	\$ 68,632	\$ 4,253	6.61%
03 TREASURER	\$ 72,093	\$ 74,796	\$ 76,779	\$ 80,353	\$ 79,466	\$ 82,247	\$ 82,247	\$ 2,781	3.50%
04 DEPUTY CLERK	\$ 46,232	\$ 47,931	\$ 50,839	\$ 50,951	\$ 52,618	\$ 56,460	\$ 56,460	\$ 3,842	7.30%
05 DEPUTY TREASURER	\$ 45,760	\$ 45,760	\$ 53,165	\$ 55,606	\$ 55,026	\$ 56,952	\$ 56,952	\$ 1,926	3.50%
06 OFFICE CLERK	\$ 39,638	\$ 44,316	\$ 43,196	\$ 35,948	\$ 44,708	\$ 46,273	\$ 46,273	\$ 1,565	3.50%
07 ASSESSING CLERK	\$ 12,000	\$ 45	\$ -	\$ 2,250	\$ -	\$ -	\$ -	\$ -	0.00%
09 OFFICE CLERK	\$ 20,442	\$ -	\$ 41,600	\$ 39,377	\$ 43,056	\$ 44,563	\$ 44,563	\$ 1,507	3.50%
26 ELECTIONS	\$ 3,000	\$ 3,025	\$ 4,500	\$ 2,921	\$ 4,500	\$ 3,000	\$ 3,000	\$ (1,500)	-33.33%
28 SELECTBOARD	\$ 17,250	\$ 13,800	\$ 17,250	\$ 13,800	\$ 17,250	\$ 17,250	\$ 17,250	\$ -	0.00%
32 COMMUNICATION PERSONNEL	\$ -	\$ -	\$ 60,000	\$ 51,917	\$ 62,100	\$ 64,274	\$ 64,274	\$ 2,173	0.00%
98 OVERTIME	\$ 5,000	\$ 5,973	\$ 5,000	\$ 8,067	\$ 5,180	\$ 6,000	\$ 6,000	\$ 820	15.83%
99 WAGE & BENEFIT ADJUSTMENT	\$ 10,000	\$ -	\$ 10,000	\$ 2,100	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.00%
Subtotal	\$ 441,936	\$ 410,204	\$ 543,933	\$ 525,886	\$ 556,864	\$ 578,557	\$ 578,557	\$ 21,693	3.90%
30 SERVICES									
02 ADVERTISING	\$ 1,500	\$ 724	\$ 1,500	\$ 744	\$ 1,500	\$ 1,000	\$ 1,000	\$ (500)	-33.33%
03 POSTAGE/MAILING SERVICES	\$ 800	\$ 3,576	\$ 800	\$ 8,673	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.00%
04 AUDIT & FINANCE	\$ 15,000	\$ 10,150	\$ 15,000	\$ 10,400	\$ 12,500	\$ 15,000	\$ 15,000	\$ 2,500	20.00%
05 SOFTWARE/IT SERVICES	\$ 25,000	\$ 37,876	\$ 25,000	\$ 34,798	\$ 44,000	\$ 47,000	\$ 47,000	\$ 3,000	6.82%
06 PROFESSIONAL SERVICES	\$ 45,000	\$ 63,157	\$ 50,000	\$ 54,899	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.00%
07 COPIER MAINTENANCE	\$ 4,100	\$ 8,118	\$ 4,000	\$ 9,594	\$ 8,500	\$ 8,500	\$ 8,500	\$ -	0.00%
09 DUES & FEES	\$ 13,000	\$ 16,518	\$ 15,000	\$ 16,107	\$ 17,000	\$ 17,000	\$ 17,000	\$ -	0.00%
10 WEBSITE RELATED	\$ 6,000	\$ 418	\$ 7,500	\$ 2,665	\$ 6,700	\$ 7,000	\$ 7,000	\$ 300	4.48%
14 GIFTS/FLOWERS	\$ 1,550	\$ 100	\$ 1,500	\$ 348	\$ 1,000	\$ 500	\$ 500	\$ (500)	-50.00%
16 PRINTING/MAPPING	\$ 1,600	\$ 1,179	\$ 1,600	\$ 77	\$ 1,000	\$ 750	\$ 750	\$ (250)	-25.00%
25 SECURITY	\$ 3,200	\$ 804	\$ 3,200	\$ -	\$ 1,000			\$ (1,000)	-100.00%
26 ELECTIONS	\$ 10,000	\$ 3,309	\$ 6,000	\$ 5,730	\$ 6,000	\$ 4,000	\$ 4,000	\$ (2,000)	-33.33%
27 BROADCASTING/LRTV	\$ 25,000	\$ 27,145	\$ 25,000	\$ 26,470	\$ 25,000	\$ 27,000	\$ 27,000	\$ 2,000	8.00%
Subtotal	\$ 151,750	\$ 173,074	\$ 156,100	\$ 170,505	\$ 153,200	\$ 156,750	\$ 156,750	\$ 3,550	2.32%
50 SUPPLIES & EQUIPMENT									
01 SUPPLIES	\$ 20,000	\$ 14,690	\$ 20,000	\$ 26,712	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	100.00%
03 POSTAGE	\$ 11,000	\$ 3,147	\$ 13,000	\$ 11	\$ 5,000	\$ 3,000	\$ 3,000	\$ (2,000)	-40.00%
04 BUILDING SUPPLIES	\$ 1,000	\$ 2,407	\$ 1,000	\$ 175	\$ 1,000	\$ 750	\$ 750	\$ (250)	-25.00%
05 FOOD	\$ 1,000	\$ 934	\$ 1,500	\$ 339	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
06 GAS/DIESEL	\$ 750	\$ 466	\$ 500	\$ -	\$ 500	\$ -	\$ -	\$ (500)	-100.00%

15 NEW EQUIPMENT	\$ 6,000	\$ 6,173	\$ 2,000	\$ 840	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
Subtotal	\$ 39,750	\$ 27,817	\$ 38,000	\$ 28,077	\$ 35,000	\$ 32,250	\$ 32,250	\$ (2,750)	-7.86%
60 REPAIRS & MAINTENANCE									
01 BUILDING MAINTENANCE	\$ 6,500	\$ 2,580	\$ 6,500	\$ 10,870	\$ 12,500	\$ 7,500	\$ 7,500	\$ (5,000)	-40.00%
02 FURNACE/BOILERS	\$ 1,500	\$ 358	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
03 GENERATORS	\$ 1,000	\$ -	\$ 1,000	\$ 995	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
04 VEHICLE	\$ 1,000	\$ 153	\$ 1,000	\$ 944	\$ 2,000	\$ 750	\$ 750	\$ (1,250)	-62.50%
Subtotal	\$ 10,000	\$ 3,091	\$ 10,000	\$ 12,809	\$ 17,000	\$ 10,750	\$ 10,750	\$ (6,250)	-36.76%
70 TRAINING & TRAVEL									
01 CONFERENCE/TRAINING FEES	\$ 6,500	\$ 6,046	\$ 6,500	\$ 7,232	\$ 9,000	\$ 10,000	\$ 10,000	\$ 1,000	11.11%
02 MILEAGE	\$ 4,000	\$ 6,177	\$ 5,000	\$ 10,350	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	0.00%
03 FOOD FOR TRAINING PURPOSES	\$ 100	\$ 308	\$ 100	\$ 778	\$ 400	\$ 400	\$ 400	\$ -	0.00%
Subtotal	\$ 10,600	\$ 12,531	\$ 11,600	\$ 18,360	\$ 15,400	\$ 16,400	\$ 16,400	\$ 1,000	6.49%
100-01 ADMINISTRATION: SUBTOTALS	\$ 654,036	\$ 626,717	\$ 759,633	\$ 755,637	\$ 777,464	\$ 794,707	\$ 794,707	\$ 17,243	2.22%

BENEFITS	
HEALTH INSURANCE	\$ 164,789
FICA/MED/RETIREMENT	\$ 95,202
WORKERS COMP	\$ 832
Total Operating Expenses	\$ 1,055,530

	DEPARTMENT HEAD			TOWN MANAGER		
	From Existing Funds	Balance from New Funds	Total Requested	From Existing Funds	Balance from New Funds	Total Requested
ADMINISTRATION						
MEETING ROOM UPGRADES	\$ 75,000	\$ -	\$ 75,000	\$ 75,000	\$ -	\$ 75,000
AEDS RESERVE ACCOUNT	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ 25,000	\$ 25,000
FIBER OPTIC ROOSEVELT TRAIL	\$ 220,000	\$ -	\$ 220,000	\$ 220,000	\$ -	\$ 220,000
ADMINISTRATION SUBTOTALS	\$ 295,000	\$ 25,000	\$ 320,000	\$ 295,000	\$ 25,000	\$ 320,000

Expense Summary Report

FUND: 1
ALL Months

ACCOUNT	BUDGET ---- Y T D ----			PENDING	UNEXPENDED
	NET	DEBITS	CREDITS	ACTIVITY	BALANCE
100 - ADMINISTRATION	946,764.00	681,936.38	14,304.69	0.00	279,132.31
01 - Administration	777,464.00	562,114.70	3,547.69	0.00	218,896.99
10 - PAYROLL	556,864.00	389,839.89	3,517.69	0.00	170,541.80
01 - Town Manager	123,581.00	86,461.62	0.00	0.00	37,119.38
02 - Town Clerk	64,379.00	46,574.66	0.00	0.00	17,804.34
03 - Treasurer	79,466.00	58,064.00	0.00	0.00	21,402.00
04 - Deputy Clerk	52,618.00	37,431.47	0.00	0.00	15,186.53
05 - Deputy Treasurer	55,026.00	41,374.46	0.00	0.00	13,651.54
06 - Office Clerk	44,708.00	24,240.25	0.00	0.00	20,467.75
09 - Office Clerk	43,056.00	29,994.38	0.00	0.00	13,061.62
10 - Per Diem/Stipend	0.00	4,655.27	2,751.06	0.00	-1,904.21
26 - Elections	4,500.00	2,173.95	17.69	0.00	2,343.74
28 - Selectboard	17,250.00	6,900.00	0.00	0.00	10,350.00
32 - Communications Coordinator	62,100.00	45,547.89	0.00	0.00	16,552.11
98 - Overtime	5,180.00	6,421.94	748.94	0.00	-493.00
99 - Wage & Benefit Adjustment	5,000.00	0.00	0.00	0.00	5,000.00
30 - SERVICES	153,200.00	136,325.42	0.00	0.00	16,874.58
02 - Advertising	1,500.00	106.25	0.00	0.00	1,393.75
03 - Postage	4,000.00	2,009.85	0.00	0.00	1,990.15
04 - Audit & Finances	12,500.00	19,200.00	0.00	0.00	-6,700.00
05 - Software/IT Services	44,000.00	44,024.55	0.00	0.00	-24.55
06 - Professional Services	25,000.00	24,708.44	0.00	0.00	291.56
07 - Copier Maintenance	8,500.00	5,984.86	0.00	0.00	2,515.14
09 - Dues & Fees	17,000.00	16,407.15	0.00	0.00	592.85
10 - Website Related	6,700.00	2,798.25	0.00	0.00	3,901.75
14 - Gifts/Flowers	1,000.00	116.04	0.00	0.00	883.96
16 - Printing/Mapping	1,000.00	123.93	0.00	0.00	876.07
25 - Security	1,000.00	0.00	0.00	0.00	1,000.00
26 - Elections	6,000.00	3,001.35	0.00	0.00	2,998.65
27 - Broadcasting/LRTV	25,000.00	16,000.00	0.00	0.00	9,000.00
55 - Use of Special Rev Funds	0.00	1,844.75	0.00	0.00	-1,844.75
50 - SUPPLIES & EQUIPMENT	35,000.00	13,651.08	0.00	0.00	21,348.92
01 - Supplies	25,000.00	13,651.08	0.00	0.00	11,348.92
03 - Postage	5,000.00	0.00	0.00	0.00	5,000.00
04 - Building Supplies	1,000.00	0.00	0.00	0.00	1,000.00
05 - Food	1,500.00	0.00	0.00	0.00	1,500.00
06 - Gas/Diesel	500.00	0.00	0.00	0.00	500.00
13 - New Equip	2,000.00	0.00	0.00	0.00	2,000.00
60 - REPAIRS & MAINTENANCE	17,000.00	11,961.03	0.00	0.00	5,038.97
01 - Building Repairs	12,500.00	11,369.72	0.00	0.00	1,130.28
02 - Furnace/Boilers	1,500.00	0.00	0.00	0.00	1,500.00
03 - Generators	1,000.00	591.31	0.00	0.00	408.69
04 - Vehicles	2,000.00	0.00	0.00	0.00	2,000.00
70 - TRAINING & TRAVEL	15,400.00	10,337.28	30.00	0.00	5,092.72
01 - Conferences/Training Fees	9,000.00	6,157.49	30.00	0.00	2,872.51
02 - Mileage	6,000.00	3,463.66	0.00	0.00	2,536.34
03 - Food for Training Purposes	400.00	716.13	0.00	0.00	-316.13

**FY 26
ASSESSING COST CENTER**

	APPROVED FY23	ACTUAL FY23	APPROVED FY24	ACTUAL FY24	APPROVED FY25	DEPARTMENT HEAD FY26	TOWN MANAGER FY26	\$ INCREASE OR DECREASE	% INCREASE OR DECREASE
Dept: 100 ADMINISTRATION									
02 ASSESSING									
10 PAYROLL									
07 ASSESSING CLERK	\$ 9,464	\$ 5,644	\$ 12,000	\$ 7,198	\$ 7,000	\$ 7,245	\$ 7,245	\$ 245	3.50%
Subtotal	\$ 9,464	\$ 5,644	\$ 12,000	\$ 7,198	\$ 7,000	\$ 7,245	\$ 7,245	\$ 245	3.50%
30 SERVICES									
03 POSTAGE/MAILING SERVICES	\$ 5,600	\$ 1,565	\$ 6,500	\$ 4,014	\$ 6,500	\$ 4,000	\$ 4,000	\$ (2,500)	-38.46%
05 SOFTWARE/IT SERVICES	\$ 10,000	\$ 6,810	\$ 18,000	\$ 18,157	\$ 12,000	\$ 10,000	\$ 10,000	\$ (2,000)	-16.67%
06 PROFESSIONAL SERVICES	\$ 53,820	\$ 57,282	\$ 63,575	\$ 63,573	\$ 68,800	\$ 77,742	\$ 77,742	\$ 8,942	13.00%
15 DEED & LIEN RECORDING	\$ 7,000	\$ 3,942	\$ 7,000	\$ 7,390	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	0.00%
16 PRINTING/MAPPING	\$ 3,000	\$ 2,053	\$ 5,000	\$ 2,095	\$ 3,000	\$ 2,100	\$ 2,100	\$ (900)	-30.00%
Subtotal	\$ 79,420	\$ 71,652	\$ 100,075	\$ 95,229	\$ 97,300	\$ 100,842	\$ 100,842	\$ 3,542	3.64%
100-02 ASSESSING: SUBTOTAL	\$ 88,884	\$ 77,296	\$ 112,075	\$ 102,427	\$ 104,300	\$ 108,087	\$ 108,087	\$ 3,787	3.63%

BENEFITS	
HEALTH INSURANCE	\$ -
FICA/MED/RETIREMENT	\$ 590
WORKERS COMP	\$ -
TOTAL OPERATING EXPENSES	\$ 108,677

Expense Summary Report

FUND: 1
ALL Months

Item 3.#

ACCOUNT	BUDGET ---- Y T D ----			PENDING	UNEXPENDED
	NET	DEBITS	CREDITS	ACTIVITY	BALANCE
100 - ADMINISTRATION	946,764.00	681,936.38	14,304.69	0.00	279,132.31
02 - Assessing	104,300.00	92,138.17	10,757.00	0.00	22,918.83
10 - PAYROLL	7,000.00	4,540.80	0.00	0.00	2,459.20
07 - Assessing Clerk	7,000.00	4,540.80	0.00	0.00	2,459.20
30 - SERVICES	97,300.00	87,597.37	10,757.00	0.00	20,459.63
03 - Postage	6,500.00	3,309.12	0.00	0.00	3,190.88
05 - Software/IT Services	12,000.00	14,293.25	10,757.00	0.00	8,463.75
06 - Professional Services	68,800.00	68,798.00	0.00	0.00	2.00
15 - Deed & Lien Recording	7,000.00	1,197.00	0.00	0.00	5,803.00
16 - Printing/Mapping	3,000.00	0.00	0.00	0.00	3,000.00

**FY 26
LEGAL AND CONTINGENCY**

	APPROVED FY23	ACTUAL FY23	APPROVED FY24	ACTUAL FY24	APPROVED FY25	DEPARTMENT HEAD FY26	TOWN MANAGER FY26	\$ INCREASE OR DECREASE	% INCREASE OR DECREASE
Dept: 100 ADMINISTRATION									
04 LEGAL									
30 LEGAL									
06 PROFESSIONAL SERVICES	\$ 30,000	\$ 45,446	\$ 35,000	\$ 40,121	\$ 35,000	\$ 40,000	\$ 40,000	\$ 5,000	14.29%
100-04 LEGAL: SUBTOTAL	\$ 30,000	\$ 45,446	\$ 35,000	\$ 40,121	\$ 35,000	\$ 40,000	\$ 40,000	\$ 5,000	14.29%

Expense Summary Report

FUND: 1
ALL Months

ACCOUNT	BUDGET ---- Y T D ----			PENDING ACTIVITY	UNEXPENDED BALANCE
	NET	DEBITS	CREDITS		
100 - ADMINISTRATION	946,764.00	681,936.38	14,304.69	0.00	279,132.31
04 - Legal Services	35,000.00	18,572.51	0.00	0.00	16,427.49
30 - SERVICES	35,000.00	18,572.51	0.00	0.00	16,427.49
06 - Professional Services	35,000.00	18,572.51	0.00	0.00	16,427.49
05 - Contingency	30,000.00	9,111.00	0.00	0.00	20,889.00
30 - SERVICES	30,000.00	9,111.00	0.00	0.00	20,889.00
52 - Contingency	30,000.00	9,111.00	0.00	0.00	20,889.00

**FY 26
LEGAL AND CONTINGENCY**

	APPROVED FY23	ACTUAL FY23	APPROVED FY24	ACTUAL FY24	APPROVED FY25	DEPARTMENT HEAD FY26	TOWN MANAGER FY26	\$ INCREASE OR DECREASE	% INCREASE OR DECREASE
Dept: 100 ADMINISTRATION									
05 CONTINGENCY									
30 SERVICES									
52 CONTINGENCY	\$ 35,000	\$ 39,481	\$ 35,000	\$ 30,546	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0.00%
100-05 CONTINGENCY: SUBTOTAL	\$ 35,000	\$ 39,481	\$ 35,000	\$ 30,546	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0.00%

Expense Summary Report

FUND: 1
ALL Months

ACCOUNT	BUDGET ---- Y T D ----			PENDING	UNEXPENDED
	NET	DEBITS	CREDITS	ACTIVITY	BALANCE
100 - ADMINISTRATION	946,764.00	681,936.38	14,304.69	0.00	279,132.31
04 - Legal Services	35,000.00	18,572.51	0.00	0.00	16,427.49
30 - SERVICES	35,000.00	18,572.51	0.00	0.00	16,427.49
06 - Professional Services	35,000.00	18,572.51	0.00	0.00	16,427.49
05 - Contingency	30,000.00	9,111.00	0.00	0.00	20,889.00
30 - SERVICES	30,000.00	9,111.00	0.00	0.00	20,889.00
52 - Contingency	30,000.00	9,111.00	0.00	0.00	20,889.00

**FY 26
INSURANCE COST CENTER**

	APPROVED FY23	ACTUAL FY23	APPROVED FY24	ACTUAL FY24	APPROVED FY25	DEPARTMENT HEAD FY26	TOWN MANAGER FY26	\$ INCREASE OR DECREASE	% INCREASE OR DECREASE
110 BENEFITS AND INSURANCES									
11 BENEFITS & INSURANCE									
01 HEALTH INSURANCE	\$ 359,335	\$ 385,078	\$ 421,337	\$ 440,043	\$ 439,663	\$ 446,471	\$ 446,471	\$ 6,808	1.55%
02 FICA/MED/RETIREMENT	\$ 161,069	\$ 170,173	\$ 230,000	\$ 257,752	\$ 272,140	\$ 289,274	\$ 289,274	\$ 17,134	6.30%
03 WORKERS COMP	\$ 34,748	\$ 47,379	\$ 36,000	\$ 62,899	\$ 47,000	\$ 57,000	\$ 57,000	\$ 10,000	21.28%
04 UNEMPLOYMENT	\$ -	\$ 15,878	\$ 16,800	\$ 9,834	\$ 16,000	\$ 2,200	\$ 2,200	\$ (13,800)	-86.25%
Subtotal	\$ 555,152	\$ 618,508	\$ 704,137	\$ 770,528	\$ 774,803	\$ 794,945	\$ 794,945	\$ 20,142	2.60%
40 OTHER INSURANCE									
01 PROPERTY & CASUALTY	\$ 35,000	\$ 36,537	\$ 37,000	\$ 40,511	\$ 42,525	\$ 46,000	\$ 46,000	\$ 3,475	8.17%
02 OTHER INSURANCE			\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Subtotal	\$ 35,000	\$ 36,537	\$ 37,500	\$ 40,511	\$ 42,525	\$ 46,000	\$ 46,000	\$ 3,475	8.17%
106 BENEFITS & INSURANCE	\$ 590,152	\$ 655,045	\$ 741,637	\$ 811,039	\$ 817,328	\$ 840,945	\$ 840,945	\$ 23,617	2.89%

Expense Summary Report

FUND: 1
ALL Months

ACCOUNT	BUDGET ---- Y T D ----			PENDING	UNEXPENDED
	NET	DEBITS	CREDITS	ACTIVITY	BALANCE
100 - ADMINISTRATION	946,764.00	681,936.38	14,304.69	0.00	279,132.31
01 - BENEFITS & INSURANCE	774,803.00	585,419.75	49.17	0.00	189,432.42
11 - BENEFITS & INSURANCE	774,803.00	585,419.75	49.17	0.00	189,432.42
01 - Health Insurance	439,663.00	342,163.99	0.00	0.00	97,499.01
02 - FICA/MED/Retirement	272,140.00	210,650.31	49.17	0.00	61,538.86
03 - Workers Compensation	47,000.00	30,179.20	0.00	0.00	16,820.80
04 - Unemployment	16,000.00	2,426.25	0.00	0.00	13,573.75
02 - OTHER INSURANCE	42,525.00	44,276.00	0.00	0.00	-1,751.00
40 - INSURANCE	42,525.00	44,276.00	0.00	0.00	-1,751.00
01 - Property & Casualty	42,525.00	44,276.00	0.00	0.00	-1,751.00

**FY 26
PUBLIC ASSISTANCE**

Item 7. #

	APPROVED FY23	ACTUAL FY23	APPROVED FY24	ACTUAL FY24	APPROVED FY25	DEPARTMENT HEAD FY26	TOWN MANAGER FY26	\$ INCREASE OR DECREASE	% INCREASE OR DECREASE
103 PUBLIC ASSISTANCE									
01 GENERAL ASSISTANCE									
30 SERVICES									
17 HOUSEHOLD (GA)	\$ 500	\$ 93	\$ 500	\$ 180	\$ 500	\$ 250	\$ 250	\$ (250)	-50.00%
20 RENT(GA)	\$ 18,000	\$ 45,012	\$ 25,000	\$ 21,645	\$ 25,000	\$ 24,000	\$ 24,000	\$ (1,000)	-4.00%
21 FOOD (GA)	\$ 500	\$ 589	\$ 500	\$ 973	\$ 500	\$ 1,000	\$ 1,000	\$ 500	100.00%
22 UTILITIES (GA)	\$ 1,500	\$ 2,016	\$ 2,500	\$ 10,733	\$ 5,000	\$ 2,500	\$ 2,500	\$ (2,500)	-50.00%
23 FUEL (GA)	\$ 3,000	\$ 6,171	\$ 6,000	\$ 4,059	\$ 3,000	\$ 5,000	\$ 5,000	\$ 2,000	66.67%
35 ADMINSITATIVE SERVICES	\$ -	\$ 1,080	\$ -	\$ 1,080	\$ 13,520	\$ 14,200	\$ 14,200	\$ 680	0.00%
Subtotal	\$ 23,500	\$ 54,961	\$ 34,500	\$ 38,670	\$ 47,520	\$ 46,950	\$ 46,950	\$ (570)	-1.20%
103-01 GENERAL ASSSISTANCE: SUBTOTAL	\$ 23,500	\$ 54,961	\$ 34,500	\$ 38,670	\$ 47,520	\$ 46,950	\$ 46,950	\$ (570)	-1.20%

Expense Summary Report

FUND: 1
ALL Months

Item 7. #

ACCOUNT	BUDGET ---- Y T D ----			PENDING	UNEXPENDED
	NET	DEBITS	CREDITS	ACTIVITY	BALANCE
01 - General Assistance	47,520.00	26,304.85	0.00	0.00	21,215.15
30 - SERVICES	47,520.00	26,304.85	0.00	0.00	21,215.15
17 - Household (GA)	500.00	0.00	0.00	0.00	500.00
20 - Rent (GA)	25,000.00	8,730.00	0.00	0.00	16,270.00
21 - Food (GA)	500.00	605.40	0.00	0.00	-105.40
22 - Utilities (GA)	5,000.00	1,445.63	0.00	0.00	3,554.37
23 - Fuel (GA)	3,000.00	4,393.22	0.00	0.00	-1,393.22
35 - Cumberland County GA Admin	13,520.00	11,130.60	0.00	0.00	2,389.40

DONATIONS/CHARITY COST CENTER

Item 8.#

	APPROVED FY23	ACTUAL FY23	APPROVED FY24	ACTUAL FY24	APPROVED FY25	DEPARTMENT HEAD FY26	TOWN MANAGER FY26	\$ INCREASE OR DECREASE	% INCREASE OR DECREASE
103 PUBLIC ASSISTANCE									
02 DONATIONS/CHARITY									
90 DONATIONS									
01 CASCO COMMUNITY LIBRARY	\$ 80,317	\$ 80,317	\$ 88,348	\$ 88,348	\$ 91,200	\$ 96,700	\$ 96,700	\$ 5,500	6.03%
02 HOME HEALTH VISITING NURSES	\$ 2,900	\$ -	\$ 4,000	\$ 4,000	\$ 2,300			\$ (2,300)	-100.00%
03 NORTHERN LIGHT HEALTH	\$ 750	\$ 750	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
04 THROUGH THESE DOORS	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ -	0.00%
05 TRI COUNTY COUNSELING	\$ -	\$ -	\$ 1,000	\$ -	\$ 2,500			\$ (2,500)	100.00%
06 OPPORTUNITY ALLIANCE	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.00%
07 CASCO NAPLES MEAL SITE	\$ -	\$ -	\$ 6,500	\$ 6,500				\$ -	100.00%
08 AMERICAN LEGION	\$ -	\$ -	\$ 500	\$ -	\$ 1,000			\$ (1,000)	100.00%
09 BRIDGTON CHAMBER OF COMMERCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 500	
10 SEBAGO LAKES REGION CHAMBER	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
11 LAKE REGION BUS SERVICE	\$ 8,500	\$ 8,500	\$ 10,000	\$ 10,000	\$ 10,000	\$ 12,000	\$ 12,000	\$ 2,000	20.00%
12 RAYMOND CASCO HISTORICAL SOCIETY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,800	\$ 1,800	\$ 1,800	0.00%
13 LIFE FLIGHT	\$ 936	\$ -	\$ 912	\$ -	\$ 912	\$ 911	\$ 911	\$ (1)	-0.11%
14 CRESCENT LAKE WATERSHED AS.	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 2,000	\$ 1,500	\$ 1,500	\$ (500)	100.00%
15 LAKE MONITORING PROGRAM	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%
16 THOMPSON LAKE ENVIRONMENTAL AS.	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.00%
17 LEA MILFOIL PROJECT	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.00%
18 PLEASANT LAKE PARKER POND ASSOC.	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.00%
19 MAINE PUBLIC RADIO	\$ 100	\$ -	\$ 100	\$ 100		\$ 100	\$ 100	\$ 100	100.00%
21 LOCAL FOOD PANTRIES	\$ 3,600	\$ 1,800	\$ 3,600	\$ 1,800	\$ 3,600	\$ 3,600	\$ 3,600	\$ -	0.00%
22 CROOKED RIVER SNOWMOBILE CLUB	\$ 1,500	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	100.00%
23 ANDROSCOGGIN HEALTHCARE & HOSPICE	\$ -	\$ -	\$ 500	\$ -				\$ -	100.00%
XX SWEETSER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500		
XX NAMI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500		
XX DAY ONE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000		
XX THOMAS POND IMPROVEMENT ASSN.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000		
SUBTOTAL	\$ 119,703	\$ 107,467	\$ 137,560	\$ 127,848	\$ 138,612	\$ 160,211	\$ 160,211	\$ 21,599	15.58%
103-02 DONATIONS/CHARITY: SUBTOTAL	\$ 119,703	\$ 107,467	\$ 137,560	\$ 127,848	\$ 138,612	\$ 160,211	\$ 160,211	\$ 21,599	15.58%

Expense Summary Report

FUND: 1
ALL Months

ACCOUNT	BUDGET ---- Y T D ----			PENDING ACTIVITY	UNEXPENDED BALANCE
	NET	DEBITS	CREDITS		
103 - PUBLIC ASSISTANCE	186,132.00	150,004.85	0.00	0.00	36,127.15
02 - Donations/Charity	138,612.00	123,700.00	0.00	0.00	14,912.00
90 - DONATIONS	138,612.00	123,700.00	0.00	0.00	14,912.00
01 - Casco Public Library	91,200.00	91,200.00	0.00	0.00	0.00
02 - Maine Health HHH	2,300.00	0.00	0.00	0.00	2,300.00
03 - Northern Light Health	1,000.00	0.00	0.00	0.00	1,000.00
04 - Through These Doors	1,100.00	1,100.00	0.00	0.00	0.00
05 - Tri-County Mental Health Svcs	2,500.00	0.00	0.00	0.00	2,500.00
06 - Opportunity Alliance	5,000.00	0.00	0.00	0.00	5,000.00
08 - American Legion	1,000.00	0.00	0.00	0.00	1,000.00
10 - Sebago Lake Region Chamber	1,500.00	0.00	0.00	0.00	1,500.00
11 - Lake Region Explore Bus Svc	10,000.00	7,500.00	0.00	0.00	2,500.00
13 - Life Flight of Maine	912.00	0.00	0.00	0.00	912.00
14 - Crescent Lake Watershed Assoc.	2,000.00	2,000.00	0.00	0.00	0.00
15 - Lake Stewards of Maine	3,000.00	3,000.00	0.00	0.00	0.00
16 - Thompson Lake Envir. Assoc.	2,500.00	2,500.00	0.00	0.00	0.00
17 - LEA Milfoil Project	5,000.00	5,000.00	0.00	0.00	0.00
18 - Pleasant Lake Parker Pond Asso	4,000.00	4,000.00	0.00	0.00	0.00
21 - Local Food Pantries	3,600.00	5,400.00	0.00	0.00	-1,800.00
22 - Crooked River Snowmobile Club	2,000.00	2,000.00	0.00	0.00	0.00

**FY 26
UTILITIES COST CENTER**

	APPROVED FY23	ACTUAL FY23	APPROVED FY24	ACTUAL FY24	APPROVED FY25	DEPARTMENT HEAD FY26	TOWN MANGER FY26	\$ INCREASE OR DECREASE	% INCREASE OR DECREASE
111 UTILITIES									
20 UTILITIES									
01 ELECTRICITY	\$ 36,065	\$ 40,763	\$ 36,065	\$ 45,176	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0.00%
02 PHONE/CELL PHONES	\$ 21,000	\$ 19,941	\$ 21,000	\$ 36,338	\$ 22,000	\$ 25,000	\$ 25,000	\$ 3,000	13.64%
03 INTERNET	\$ 6,500	\$ 5,140	\$ 6,000	\$ 6,851	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	0.00%
04 HEATING OIL	\$ 20,000	\$ 22,991	\$ 22,000	\$ 20,374	\$ 22,000	\$ 17,500	\$ 17,500	\$ (4,500)	-20.45%
05 PROPANE	\$ 3,000	\$ 1,190	\$ 2,000	\$ 3,578	\$ 2,000	\$ 2,500	\$ 2,500	\$ 500	25.00%
06 STREETLIGHTS	\$ 11,780	\$ 12,589	\$ 11,780	\$ 7,253	\$ 11,000	\$ 5,000	\$ 5,000	\$ (6,000)	-54.55%
08 PORTABLE TOILETS	\$ 2,600	\$ 1,130	\$ 6,500	\$ 2,124	\$ 6,500	\$ 6,500	\$ 6,500	\$ -	0.00%
XX GAS/DIESEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	100.00%
107 UTILITIES: SUBTOTAL	\$ 100,945	\$ 103,744	\$ 105,345	\$ 121,694	\$ 100,500	\$ 123,500	\$ 123,500	\$ 23,000	22.89%

Expense Summary Report

FUND: 1
ALL Months

Item 9.#

ACCOUNT	BUDGET ---- Y T D ----			PENDING	UNEXPENDED
	NET	DEBITS	CREDITS	ACTIVITY	BALANCE
111 - UTILITIES	100,500.00	65,043.84	0.00	0.00	35,456.16
01 - UTILITIES	100,500.00	65,043.84	0.00	0.00	35,456.16
20 - UTILITIES	100,500.00	65,043.84	0.00	0.00	35,456.16
01 - Electricity	30,000.00	17,489.58	0.00	0.00	12,510.42
02 - Phone/Cell Phones	22,000.00	22,672.96	0.00	0.00	-672.96
03 - Internet	7,000.00	5,530.56	0.00	0.00	1,469.44
04 - Heating Oil	22,000.00	13,080.91	0.00	0.00	8,919.09
05 - Propane	2,000.00	2,971.44	0.00	0.00	-971.44
06 - Street Lights	11,000.00	0.53	0.00	0.00	10,999.47
08 - Portable Toilets	6,500.00	3,297.86	0.00	0.00	3,202.14

FY 26 Proposed Capital or Special Reserve Accounts

DEPARTMENT	Department Head and Boards			Town Manager		
	TOTAL COST	FY 26 COST	CAPITAL OR RESERVE ACCOUNTS	TOTAL COST	FY 25 COST	CAPITAL OR RESERVE ACCOUNTS
Administration						
AEDS	\$ 50,000	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	
Meeting Room Upgrades	\$ 75,000		\$ 75,000	\$ 75,000		\$ 75,000
Fiber Optic Route 302	\$ 220,000		\$ 220,000	\$ 220,000		\$ 220,000
Senior Tax Ordinance	\$ 25,000	\$ 25,000		\$ 25,000	\$ 25,000	
Subtotal	\$ 270,000	\$ 50,000	\$ 295,000	\$ 270,000	\$ 50,000	\$ 295,000
Board & Committees						
CPIC Zoning Services	\$ 100,000	\$ 100,000		\$ 25,000	\$ 25,000	\$ -
Open Space Commission Land Acquisition	\$ 30,000	\$ 30,000		\$ -	\$ -	\$ -
Subtotal	\$ 130,000	\$ 130,000		\$ 25,000	\$ 25,000	\$ -
Fire						
Lease Purchase Ambulance 61	\$ 470,000	\$ 80,000	\$ -	\$ 470,000	\$ 80,000	\$ -
Mobile Radios	\$ 70,000	\$ 10,000		\$ 70,000	\$ 10,000	
Turnout Gear	\$ 180,000	\$ 15,000	\$ -	\$ 180,000	\$ 15,000	\$ -
Air Tanks	\$ 60,000	\$ 15,000		\$ 60,000	\$ 15,000	
Subtotal	\$ 780,000	\$ 120,000	\$ -	\$ 780,000	\$ 120,000	\$ -
Parks						
Fence at Community Park	\$ 25,000		\$ 25,000	\$ 25,000	\$ -	\$ 25,000
Subtotal	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ 25,000
Public Works						
Purchase of Ford 600 Plow Truck and gear	\$ 170,000		\$ 170,000	\$ 170,000		\$ 170,000
Radio and Repeater	\$ 12,000		\$ 12,000	\$ 12,000		\$ 12,000
FY26 Paving and Maintenance	\$ 600,000	\$ 600,000	\$ -	\$ 600,000	\$ 600,000	
Subtotal	\$ 782,000	\$ 600,000	\$ 182,000	\$ 782,000	\$ 600,000	\$ 182,000
TOTAL	\$ 1,987,000	\$ 900,000	\$ 502,000	\$ 1,882,000	\$ 795,000	\$ 502,000

DEPARTMENT	FY26		FY27		FY28		FY29		FY30	
	Anticipated Cost	Actual Cost	Anticipated Cost	Actual Cost	Anticipated Cost	Actual Cost	Anticipated Cost	Actual Cost	Anticipated Cost	Actual Cost
Adminstration										
IT Hardware (4 Town Laptops, Docking stations and ACO toughbook) & 7 Planning Board Computers	\$ 15,750	\$ 15,750	\$ -		\$ -		\$ -		\$ -	
25 AEDs	\$ 25,000	\$ 50,000	\$ 25,000							
Meeting Room furniture and additional upgrades	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Equipment (desks & chairs)	\$ -	\$ -	0	\$ -	\$ 50,000		\$ -		\$ -	
Paving and Sealing of Town Office Parking lot	\$ -	\$ -	\$ 15,000	\$ 15,000						
5 Selectboard computers & 6 staff laptops	\$ -	\$ -	\$ -		\$ 14,000	\$ 14,000	\$ -		\$ -	
Town Office laptops	\$ -	\$ -	\$ -				\$ 10,000	\$ 10,000	\$ -	
Subtotal	\$ 115,750	\$ 140,750	\$ 40,000	\$ 15,000	\$ 64,000	\$ 14,000	\$ 10,000	\$ 10,000	\$ -	\$ -
Community Center										
Sealing of Parking Lot	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000				
Repair of Second Floor above Post Office	\$ -	\$ -	\$ -		\$ -		\$ 50,000	\$ -	\$ 50,000	\$ 100,000
Generator	\$ -	\$ -	\$ -		\$ -		\$ 29,000			
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 79,000	\$ -	\$ 50,000	\$ 100,000
Fire										
Ambulance 61 Complete replacement	\$ 80,000	\$ 470,000	\$ 80,000	\$ -	\$ 80,000	\$ -	\$ 80,000		\$ 80,000	
Mobile/Portable Replacements	\$ 10,000	\$ 70,000	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 15,000		\$ -	
30 Sets of Turnout Gear	\$ 15,000	\$ 180,000	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 15,000		\$ 15,000	
Air Tanks	\$ 15,000	\$ 60,000	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 15,000		\$ 15,000	
Central Garage Doors	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -		\$ -	
Rescue Boat Replacement	\$ -	\$ -	\$ 30,000	\$ 150,000	\$ 30,000	\$ -	\$ 30,000		\$ 30,000	
Repeater and associated equipment	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ -	\$ -			\$ -	
Ambulance Remount	\$ -	\$ -	\$ -	\$ -	\$ 62,500	\$ 250,000	\$ 62,500		\$ 62,500	
Cardiac Monitor	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ 70,000				
Brush Truck/Squad Truck	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 700,000	\$ 100,000		\$ 100,000	
Command Level Vehicle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000	\$ 90,000	\$ -	
Brown Fire Roof Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000
Brown Fire Generator Building	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
Subtotal	\$ 120,000	\$ 780,000	\$ 430,000	\$ 425,000	\$ 387,500	\$ 1,020,000	\$ 407,500	\$ 90,000	\$ 332,500	\$ 30,000
Parks										
Fence at Community Park	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works										
Ford 600 Plow Truck	\$ 170,000	\$ 170,000			\$ -		\$ -		\$ -	\$ -
Mobile Radios and Repeater	\$ 12,000	\$ 12,000								
Ford 600 Plow Truck	\$ -		\$ 40,000	\$ 170,000	\$ 40,000		\$ 40,000		\$ 40,000	\$ -
Sand and Salt Shed	\$ -		\$ 90,000	\$ 2,000,000	\$ 90,000		\$ 90,000		\$ 90,000	
Sweeper/Blower for Back hoe	\$ -	\$ -	\$ 35,000	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 dual axle Dump Trucks	\$ -		\$ -				\$ 170,000	\$ 750,000	\$ 170,000	
Public Works Building									\$ 325,000	\$ 5,000,000
Subtotal	\$ 182,000	\$ 182,000	\$ 165,000	\$ 2,205,000	\$ 130,000	\$ -	\$ 300,000	\$ 750,000	\$ 625,000	\$ 5,000,000
Recreation										
Replacement with dugouts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -
TOTAL	\$ 442,750	\$ 1,127,750	\$ 635,000		\$ 596,500		\$ 389,000		\$ 1,037,500	

FY26 PROJECTED NON-PROPERTY TAX REVENUES

PROPOSED
March 4, 2025

DEPARTMENT / REVENUE LINE	BUDGET FY23	UNAUDITED FY23	DIFFERENCE AUD/PROJ	BUDGETED FY24	UNAUDITED FY24	DIFFERENCE AUD/PROJ	BUDGETED FY25	PROJECTED FY26	DIFFERENCE PROJECTED	% DIFFERENCE PROJECTED
100-ADMINISTRATION										
Dept: 01 ADMINISTRATION										
001 AGENT FEES-MOSES, VS, MV	\$ 2,000	\$ 28,246	\$ 26,246	\$ 25,000	\$ 27,926	\$ 2,926	\$ 25,000	\$ 25,000	\$ -	0.00%
002 CLERK FEES-LIQUOR, MASS GATHERING	\$ 200	\$ 3,731	\$ 3,531	\$ 1,900	\$ 3,153	\$ 1,253	\$ 2,700	\$ 3,000	\$ 300	11.11%
003 COPY/FAX FEES	\$ 150	\$ 137	\$ (13)	\$ 150	\$ 2,670	\$ 2,520	\$ 100	\$ 1,000	\$ 900	900.00%
004 BANK INTEREST	\$ 1,000	\$ 81,069	\$ 80,069	\$ 50,000	\$ 154,142	\$ 104,142	\$ 65,000	\$ 50,000	\$ (15,000)	-23.08%
005 INSURANCE REIMBURSEMENT	\$ 5,000	\$ 2,000	\$ (3,000)	\$ 2,000	\$ 2,056	\$ 56	\$ 2,000	\$ 2,000	\$ -	0.00%
007 FRANCHISE FEES	\$ 32,000	\$ 34,244	\$ 2,244	\$ 32,000	\$ 33,349	\$ 1,349	\$ 32,000	\$ 32,000	\$ -	0.00%
006 FOAA FEES	\$ -	\$ -	\$ -	\$ -	\$ 112	\$ 112	\$ -	\$ -	\$ -	0.00%
008 REVENUE SHARING	\$ 400,000	\$ 516,729	\$ 116,729	\$ 400,000	\$ 424,134	\$ 24,134	\$ 390,000	\$ 395,000	\$ 5,000	1.28%
009 WEAPONS PERMITS	\$ 800	\$ 462	\$ (338)	\$ 600	\$ 699	\$ 99	\$ 600	\$ 600	\$ -	0.00%
012 SNOWMOBILE REIMBURSEMENT	\$ 1,000	\$ 1,728	\$ 728	\$ 1,500	\$ 1,569	\$ 69	\$ 1,500	\$ 1,500	\$ -	0.00%
013 OTHER REIMBURSEMENT	\$ 5,000	\$ 34,311	\$ 29,311	\$ 6,000	\$ 3,349	\$ (2,651)	\$ 4,000	\$ 1,000	\$ (3,000)	-75.00%
015 DONATIONS	\$ -	\$ 194	\$ 194	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
016 SEPTIC EASEMENT	\$ -	\$ 994	\$ 994	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Dept: 100-01 ADMINISTRATION SUBTOTAL	\$ 447,150	\$ 703,845	\$ 256,695	\$ 519,150	\$ 653,159	\$ 134,009	\$ 522,900	\$ 511,100	\$ (11,800)	-2.27%
Dept: 02 ASSESSING										
100 BETE REIMBURSEMENT	\$ 55,000	\$ 75,169	\$ 20,169	\$ 60,000	\$ 79,525	\$ 19,525	\$ 65,000	\$ 65,000	\$ -	0.00%
101 TAX BILL INTEREST	\$ 35,000	\$ 23,630	\$ (11,370)	\$ 35,000	\$ 24,912	\$ (10,088)	\$ 25,000	\$ 25,000	\$ -	0.00%
102 HOMESTEAD REIMBURSEMENT	\$ 180,000	\$ 191,140	\$ 11,140	\$ 173,000	\$ 161,270	\$ (11,730)	\$ 165,000	\$ 170,000	\$ 5,000	2.89%
103 VETERANS EXEMPTIONS	\$ 2,110	\$ -	\$ (2,110)	\$ 2,100	\$ -	\$ (2,100)	\$ 2,110	\$ 2,100	\$ (10)	-0.48%
104 TREE GROWTH	\$ 40,000	\$ 64,045	\$ 24,045	\$ 40,000	\$ 65,804	\$ 25,804	\$ 58,000	\$ 58,000	\$ -	0.00%
106 LIEN FEES	\$ 12,000	\$ 7,636	\$ (4,364)	\$ 12,000	\$ 10,369	\$ (1,631)	\$ 9,000	\$ 9,000	\$ -	0.00%
Dept: 100-02 ASSESSING SUBTOTAL	\$ 324,110	\$ 361,620	\$ 37,510	\$ 322,100	\$ 341,880	\$ 19,780	\$ 324,110	\$ 329,100	\$ 4,990	1.55%
101-CODE ENFORCEMENT										
Dept: 01 CODE ENFORCEMENT										
200 BOAT EXCISE	\$ 19,000	\$ 22,960	\$ 3,960	\$ 19,000	\$ 37,420	\$ 18,420	\$ 20,000	\$ 25,000	\$ 5,000	26.32%
201 MOORING FEES	\$ 2,000	\$ 2,910	\$ 910	\$ 2,000	\$ 2,680	\$ 680	\$ 2,500	\$ 2,500	\$ -	0.00%
202 BUILDING PERMIT FEES	\$ 40,000	\$ 41,579	\$ 1,579	\$ 40,000	\$ 38,031	\$ (1,969)	\$ 40,000	\$ 45,000	\$ 5,000	12.50%
203 PLUMBING ADMIN FEES	\$ 1,500	\$ 1,868	\$ 368	\$ 1,500	\$ 2,030	\$ 530	\$ 1,500	\$ 2,400	\$ 900	60.00%
204 PLUMBING PERMIT FEES	\$ 11,000	\$ 10,288	\$ (712)	\$ 11,000	\$ 13,599	\$ 2,599	\$ 11,000	\$ 11,000	\$ -	0.00%
Dept: 101-01 CODE ENFORCEMENT SUBTOTAL	\$ 73,500	\$ 79,605	\$ 6,105	\$ 73,500	\$ 93,760	\$ 20,260	\$ 75,000	\$ 85,900	\$ 10,900	14.83%
Dept: 101-02 PLANNING BOARD/ZONING BOARD										
240 PLANNING BOARD FEES	\$ 350	\$ 3,550	\$ 3,200	\$ 350	\$ 1,550	\$ 1,200	\$ 1,000	\$ 2,500	\$ 1,500	428.57%
241 ZONING BOARD APPEALS FEES	\$ 300	\$ 1,000	\$ 700	\$ 300	\$ 350	\$ 50	\$ 300	\$ 300	\$ -	0.00%
242 STAFF REVIEW	\$ 100	\$ -	\$ (100)	\$ 100	\$ -	\$ (100)	\$ -	\$ -	\$ -	100.00%
Dept: 101-02 PLANNING BOARD SUBTOTAL	\$ 750	\$ 4,550	\$ 3,800	\$ 750	\$ 1,900	\$ 1,150	\$ 1,300	\$ 2,800	\$ 1,500	200.00%
102-PARKS & RECREATION										
Dept: 01 RECREATION										
300 REIMBURSEMENT F/OTHER TOWNS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
301 PICKLEBALL DONATIONS	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
302 FIELD HOCKEY	\$ 650	\$ 623	\$ (27)	\$ 650	\$ 435	\$ (215)	\$ 650	\$ 650	\$ -	0.00%
303 SOCCER	\$ 1,800	\$ 2,258	\$ 458	\$ 1,800	\$ 2,112	\$ 312	\$ 2,100	\$ 2,100	\$ -	0.00%
304 BASEBALL	\$ 1,420	\$ 1,416	\$ (4)	\$ 1,420	\$ 1,373	\$ (47)	\$ 1,420	\$ 1,420	\$ -	0.00%
305 BASKETBALL	\$ 2,000	\$ 3,933	\$ 1,933	\$ 2,000	\$ 3,286	\$ 1,286	\$ 2,500	\$ 3,000	\$ 500	25.00%
306 SOFTBALL	\$ 500	\$ 861	\$ 361	\$ 500	\$ 582	\$ 82	\$ 500	\$ 500	\$ -	0.00%
307 QUICKBALL	\$ 500	\$ 504	\$ 4	\$ 500	\$ 545	\$ 45	\$ 500	\$ 500	\$ -	0.00%
308 TENNIS	\$ 400	\$ -	\$ (400)	\$ 400	\$ 656	\$ 256	\$ 400	\$ 400	\$ -	0.00%
309 SENIOR TRIPS	\$ 3,500	\$ 3,676	\$ 176	\$ 3,500	\$ 3,364	\$ (136)	\$ 3,500	\$ 3,500	\$ -	0.00%
310 LIMITED TIME PROGRAMS	\$ 200	\$ -	\$ (200)	\$ 200	\$ -	\$ (200)	\$ 200	\$ -	\$ (200)	-100.00%
311 SWIM	\$ 3,300	\$ 3,378	\$ 78	\$ 3,300	\$ 5,795	\$ 2,495	\$ 3,300	\$ 3,300	\$ -	0.00%
313 CAMP	\$ 9,000	\$ 6,863	\$ (2,137)	\$ 9,000	\$ 17,218	\$ 8,218	\$ 10,000	\$ 10,000	\$ -	0.00%
314 KARATE	\$ 5,000	\$ 6,614	\$ 1,614	\$ 5,000	\$ 6,309	\$ 1,309	\$ 5,000	\$ 5,000	\$ -	0.00%
318 ALL OTHER DONATIONS	\$ -	\$ 2,450	\$ 2,450	\$ -	\$ 1,160	\$ 1,160	\$ -	\$ -	\$ -	0.00%
Dept: 102-01 RECREATION SUBTOTAL	\$ 30,270	\$ 34,576	\$ 4,306	\$ 28,270	\$ 42,835	\$ 14,565	\$ 30,070	\$ 30,370	\$ 300	1.06%
330 STATE PARK REIMBURSEMENT	\$ 9,500	\$ 12,956	\$ 3,456	\$ 9,500	\$ 10,593	\$ 1,093	\$ 11,000	\$ 11,000	\$ -	0.00%
Dept: 102-02 PARKS & BEACHES SUBTOTAL	\$ 9,500	\$ 12,956	\$ 3,456	\$ 9,500	\$ 12,956	\$ 3,456	\$ 11,000	\$ 11,000	\$ 1,500	15.79%
Dept: 03 FACILITIES-CCC, ACCESS BUILDINGS										
350 RENT-HAIR SALON	\$ 6,000	\$ 6,000	\$ -	\$ 6,000	\$ 1,200	\$ (4,800)	\$ -	\$ -	\$ -	0.00%
351 RENT-POST OFFICE	\$ 31,427	\$ 34,046	\$ 2,619	\$ 31,427	\$ 36,564	\$ 5,137	\$ 31,427	\$ 31,427	\$ -	0.00%
352 CCC FEES	\$ 500	\$ 180	\$ (320)	\$ 500	\$ 60	\$ (440)	\$ 100	\$ 100	\$ (400)	-80.00%
Dept:102-03 FACILITES SUBTOTAL	\$ 37,927	\$ 40,226	\$ 2,299	\$ 37,927	\$ 37,824	\$ (103)	\$ 31,527	\$ 31,527	\$ -	0.00%
103-PUBLIC ASSISTANCE										
Dept: 01 GENERAL ASSISTANCE										
400 GA REIMBURSEMENT	\$ 9,000	\$ 33,805	\$ 24,805	\$ 25,875	\$ 80,800	\$ 54,925	\$ 35,364	\$ 32,750	\$ (2,614)	-10.10%
Dept: 103-01 PUBLIC ASSISTANCE SUBTOTAL	\$ 9,000	\$ 33,805	\$ 24,805	\$ 25,875	\$ 80,800	\$ 54,925	\$ 35,364	\$ 32,750	\$ (2,614)	-10.10%
104-PUBLIC SAFETY										
Dept: 01 FIRE RESCUE										
500 DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ 6,578	\$ 6,578	\$ -	\$ -	\$ -	0.00%
503 RESCUE FEES	\$ 160,000	\$ 214,360	\$ 54,360	\$ 160,000	\$ 230,485	\$ 70,485	\$ 160,000	\$ 160,000	\$ -	0.00%
504 FIRE COST RECOVERY	\$ 2,500	\$ 1,947	\$ (553)	\$ 2,500	\$ 1,432	\$ (1,068)	\$ 2,500	\$ 2,500	\$ -	100.00%
504 FIRE MISC	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ (20,000)	\$ -	\$ -	\$ -	0.00%
Dept: 104-01 FIRE RESCUE SUBTOTAL	\$ 162,500	\$ 216,307	\$ 53,807	\$ 182,500	\$ 238,495	\$ 55,995	\$ 162,500	\$ 162,500	\$ (20,000)	-10.96%
Dept: 03 ANIMAL CONTROL										
550 ACO FEES	\$ 600	\$ 497	\$ (103)	\$ 600	\$ 528	\$ (72)	\$ 600	\$ 600	\$ -	0.00%
552 AGENT FEES	\$ 300	\$ 479	\$ 179	\$ 300	\$ 290	\$ (10)	\$ 275	\$ 275	\$ (25)	-8.33%
553 LATE FEES	\$ 325	\$ 261	\$ (64)	\$ 325	\$ 975	\$ 650	\$ 325	\$ 325	\$ -	0.00%
554 SHARED REIMBURSEMENT FROM OTHER TOWNS	\$ 63,475	\$ 57,879	\$ (5,596)	\$ 74,862	\$ 65,083	\$ (9,779)	\$ 90,431	\$ 42,000	\$ (48,431)	-64.69%
Dept: 104-03 ANIMAL CONTROL SUBTOTAL	\$ 64,700	\$ 59,116	\$ (5,584)	\$ 76,087	\$ 66,876	\$ (9,211)	\$ 91,631	\$ 43,200	\$ (48,431)	-63.65%
105-PUBLIC WORKS/ROADS										
Dept: 01 PUBLIC WORKS										
600 MOTOR VEHICLE EXCISE	\$ 900,000	\$ 952,555	\$ 52,555	\$ 900,000	\$ 981,433	\$ 81,433	\$ 925,000	\$ 925,000	\$ -	0.00%
601 LRAP	\$ 50,000	\$ 51,580	\$ 1,580	\$ 51,000	\$ 59,484	\$ 8,484	\$ 58,000	\$ 58,000	\$ -	0.00%
DEPT: 105-01 PUBLIC WORKS SUBTOTAL	\$ 950,000	\$ 1,004,135	\$ 54,135	\$ 951,000	\$ 1,040,917	\$ 89,917	\$ 983,000	\$ 983,000	\$ 32,000	3.36%
Dept: 03 DAMS										

DEPARTMENT / REVENUE LINE	BUDGET FY23	UNAUDITED FY23	DIFFERENCE AUD/PROJ	BUDGETED FY24	UNAUDITED FY24	DIFFERENCE AUD/PROJ	BUDGETED FY25	PROJECTED FY26	DIFFERENCE PROJECTED	% DIFFERENCE PROJECTED
650 PLEASANT LAKE DAM	\$ 350	\$ 350	\$ -	\$ 350	\$ -	\$ (350)	\$ 350	\$ 350	\$ -	100.00%
DEPT: 105-03 PLEASANT LAKE DAM SUBTOTAL	\$ 350	\$ 350	\$ -	\$ 350	\$ -	\$ (350)	\$ 350	\$ 350	\$ -	100.00%
SUBTOTAL GENERAL REVENUES & CAPITAL FUNDS	\$ 2,109,757	\$ 2,551,091	\$ 441,334	\$ 2,227,009	\$ 2,611,402	\$ 384,393	\$ 2,268,752	\$ 2,223,597	\$ (45,155)	-2.03%
Without Homestead, Revenue Sharing, or BETE	\$ 1,474,757	\$ 1,768,053	\$ 293,296	\$ 1,594,009	\$ 1,946,473	\$ 352,464	\$ 1,648,752	\$ 1,593,597	\$ (55,155)	-3.46%
Without Homestead, Revenue Sharing, or Excise	\$ 629,757	\$ 890,667	\$ 260,910	\$ 754,009	\$ 1,044,565	\$ 290,556	\$ 788,752	\$ 733,597	\$ (55,155)	-7.31%

Revenue Summary Report

FUND: 1
ALL

ACCOUNT	BUDGET NET	YTD DEBITS	YTD CREDITS	PENDING ACTIVITY	UNCOLL BALANCE
01 - Administration	522,900.00	10,769.96		-11,778.84	
001 - Agent Fees-moses,VS, MV	25,000.00	0.00	18,675.00	-583.40	5,741.60
002 - Clerk Fees-liquor,mass gather	2,700.00	0.00	390.00	0.00	2,310.00
003 - Copy/Fax Fees	100.00	0.00	1,821.00	-100.00	-1,821.00
004 - Bank Interest	65,000.00	0.00	19,767.97	-11,040.44	34,191.59
005 - Insurance Reimbursement	2,000.00	0.00	0.00	0.00	2,000.00
006 - Franchise Fees	32,000.00	0.00	0.00	0.00	32,000.00
007 - FOAA Fees	0.00	0.00	18.75	0.00	-18.75
008 - Revenue Sharing	390,000.00	0.00	196,330.40	0.00	193,669.60
009 - Weapon Permits	600.00	0.00	380.00	-55.00	165.00
010 - Surplus Property	0.00	0.00	2,422.50	0.00	-2,422.50
012 - Snowmobile Reimbursement	1,500.00	0.00	0.00	0.00	1,500.00
013 - Other Reimbursement	4,000.00	10,757.00	11,065.98	0.00	3,691.02
015 - Donations	0.00	0.00	14.00	0.00	-14.00
016 - Septic Easement	0.00	0.00	1,781.82	0.00	-1,781.82
151 - Supplemental Tax	0.00	0.00	13,967.01	0.00	-13,967.01
160 - Short/Cover Cash Rec.	0.00	12.96	116.17	0.00	-103.21
02 - Assessing	324,100.00	54,482.37	199,309.21	-420.14	178,853.02
100 - BETE Reimb.	65,000.00	0.29	0.00	0.00	65,000.29
101 - Tax Bill Interest	25,000.00	6,548.41	14,769.99	-420.14	16,358.28
102 - Homestead reimb	165,000.00	5.57	127,822.47	0.00	37,183.10
103 - Veterans Exempt	2,100.00	0.00	1,463.00	0.00	637.00
104 - Tree Growth	58,000.00	47,739.73	47,739.73	0.00	58,000.00
106 - Lien Fees	9,000.00	158.37	6,379.02	0.00	2,779.35
107 - Renewable Energy	0.00	30.00	1,135.00	0.00	-1,105.00
101 - CODE ENFORCEMENT/PB/ZBA	76,300.00	25.00	34,439.38	-596.80	41,288.82
01 - Code Enforcement	75,000.00	25.00	34,189.38	-596.80	40,238.82
200 - Boat Excise	20,000.00	0.00	3,618.10	-158.00	16,223.90
201 - Mooring Fees	2,500.00	0.00	1,150.00	-20.00	1,330.00
202 - Building Permit Fees	40,000.00	25.00	21,101.58	-418.80	18,504.62
203 - Plumbing Admin Fees	1,500.00	0.00	1,010.00	0.00	490.00
204 - Plumbing Permit Fees	11,000.00	0.00	7,309.70	0.00	3,690.30
02 - Planning Board/Zoning Board	1,300.00	0.00	250.00	0.00	1,050.00
240 - Planning Board Fees	1,000.00	0.00	250.00	0.00	750.00
241 - Zoning Board Appeals Fees	300.00	0.00	0.00	0.00	300.00
102 - PARKS & RECREATION	72,597.00	444.81	43,141.96	-2,295.95	27,603.90
01 - Recreation	30,070.00	444.81	18,764.68	-2,295.95	9,454.18
302 - Field Hockey	650.00	88.19	74.54	0.00	663.65
303 - Soccer	2,100.00	30.00	2,664.36	0.00	-534.36
304 - Baseball	1,420.00	0.00	0.00	-111.81	1,308.19
305 - Basketball	2,500.00	0.00	2,541.19	-675.00	-716.19
306 - Softball	500.00	0.00	0.00	-83.86	416.14
307 - Tball	500.00	0.00	0.00	0.00	500.00
308 - Tennis	400.00	0.00	83.86	0.00	316.14
309 - Senior Trips	3,500.00	60.00	912.88	0.00	2,647.12
310 - Limited Time Program	200.00	0.00	0.00	0.00	200.00
311 - Swims	3,300.00	0.00	2,184.82	-120.88	994.30
312 - X Country	0.00	0.00	116.45	0.00	-116.45
313 - Camp	10,000.00	266.62	6,238.66	0.00	4,027.96

Revenue Summary Report

FUND: 1
ALL

ACCOUNT	BUDGET NET	YTD DEBITS	YTD CREDITS	PENDING ACTIVITY	UNCOLL BALANCE
102 - PARKS & RECREATION CONT'D					
314 - Karate	5,000.00	0.00	3,540.92	-1,304.40	154.68
318 - All other donations	0.00	0.00	407.00	0.00	-407.00
02 - Parks & Beaches	11,000.00	0.00	0.00	0.00	11,000.00
330 - State Park Reimb	11,000.00	0.00	0.00	0.00	11,000.00
03 - Facilities-CCC, Access Bldgs	31,527.00	0.00	24,377.28	0.00	7,149.72
351 - Rent-Postal Office	31,427.00	0.00	23,570.28	0.00	7,856.72
352 - CCC fees	100.00	0.00	807.00	0.00	-707.00
103 - PUBLIC ASSISTANCE	35,364.00	3,353.83	9,238.32	0.00	29,479.51
01 - General Assistance	35,364.00	3,353.83	9,238.32	0.00	29,479.51
400 - GA Reimb	35,364.00	3,353.83	9,238.32	0.00	29,479.51
104 - PUBLIC SAFETY	254,131.00	1,593.69	108,343.94	-27,754.72	119,626.03
01 - Fire Rescue Department	162,500.00	1,593.69	72,888.59	-22,785.20	68,419.90
503 - Rescue Fees	160,000.00	1,593.69	63,439.14	-22,785.20	75,369.35
504 - Fire Cost Recovery	2,500.00	0.00	9,449.45	0.00	-6,949.45
03 - Animal Control Officer	91,631.00	0.00	35,455.35	-4,969.52	51,206.13
550 - ACO Fees	600.00	0.00	379.00	0.00	221.00
552 - Agent Fees	275.00	0.00	217.00	-1.00	57.00
553 - Late Fees	325.00	0.00	150.00	0.00	175.00
554 - Shared Reimb f/other towns	90,431.00	0.00	34,709.35	-4,968.52	50,753.13
105 - PUBLIC WORKS/ROADS	983,350.00	879.74	679,543.51	-45,804.25	258,881.98
01 - Public Works/Roads	983,000.00	879.74	679,543.51	-45,804.25	258,531.98
600 - Motor Vehicle Excise	925,000.00	879.74	619,299.51	-45,804.25	260,775.98
601 - LRAP	58,000.00	0.00	60,244.00	0.00	-2,244.00
03 - Dams	350.00	0.00	0.00	0.00	350.00
650 - PLD	350.00	0.00	0.00	0.00	350.00
Final Totals	2,268,742.00	71,549.40	13,754,551.42	-128,999.51	-11,543,259.53





**FY2026
COUNTY - MSAD 61 - OVERLAY**

		2023 Actual Budget	2023 Actual Expenditures	2024 Actual Budget	2024 Estimated Expenditures	2025 Actual Budget	2025 Estimated Expenditures	2026 Proposed Budgets	Amount of Increase	% Increase
110 - COUNTY										
02 - County Tax										
30- Services										
53-	Assessments	\$ 517,458	\$ 517,458	\$ 799,301	\$ 799,301	\$ 603,933	\$ 603,933	\$ 639,014	\$ 35,081	5.81%
	Total	\$ 517,458	\$ 517,458	\$ 799,301	\$ 799,301	\$ 603,933	\$ 603,933	\$ 639,014	\$ 35,081	5.81%
115 - MSAD 61										
01 - MSAD 61										
30- Services										
53-	Assessments	\$ 6,326,285	\$ 6,326,285	\$ 6,857,833	\$ 6,857,833	\$ 7,188,089	\$ 7,188,089	\$ 7,848,816	\$ 660,727	
	Total	\$ 6,326,285	\$ 6,326,285	\$ 6,857,833	\$ 6,857,833	\$ 7,188,089	\$ 7,188,089	\$ 7,848,816	\$ 660,727	9.19%
	Total	\$ 6,843,743	\$ 6,843,743	\$ 7,657,134	\$ 7,657,134	\$ 7,792,022	\$ 7,792,022	\$ 8,487,830	\$ 695,808	8.93%