

Town of Farmington 2025 Budget



FY 2025 Proposed Budget Preparation Schedule

Tuesday January 14th BUDGET TO SELECT BOARD AND BUDGET COMMITTEE	Wednesday January 22nd at 6:00 pm To BoS Police Fire Public Works	Thursday January 23rd at 6:00 pm To Budg Committee Police Fire Administration Municipal Building	Monday January 27th at 6:00 p.m. To BOS Parks & Rec Assessor Treasurer/Clerk Codes/Planning	Thursday January 30th at 6:00 pm To Budg Committee Parks & Rec Public Works	Monday February 3rd at 6:00 p.m. To BOS Administration Municipal Building Other Public Safety Contracts Fixed Assessments Debt Service	Wednesday February 5th at 6:00 p.m. To Budg Committee Assessor Treasurer/Clerk Codes/Planning Other Public Safety Contracts Fixed Assessments Debt Service Any remaining Admin
Wednesday February 12th at 6:00 p.m. To BOS Budget Wrap up IF NEEDED	Thursday February 13th at 6:00 p.m. To Budg Committee Budget Wrap up IF NEEDED	Tuesday March 11, 2025 at 6:30 p.m. Approval of Town Warrant	Thursday March 13, 2025 Posting of Town Warrant	Monday March 24, 2025 at 7:00 p.m. TOWN MEETING		

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Town of Farmington

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March 12, 2025

Re: Town Manager's 2025 Final Budget Memo

Esteemed members of the Select Board and Budget Committee, and residents of the Town of Farmington,

Please find attached the 2025 Annual Budget developed by myself and the Department Heads, and voted on by the Budget Committee and the Select Board. Thank you to all who dedicated their time and effort into developing a fiscally sound and responsible budget. We have worked hard to turn in a budget with minimal increases, despite a variety of funding challenges for the coming year. This budget results in a 3.85% overall increase. **The Town-only portion** of the budget reflects a **3% increase**. This is slightly higher than the preliminary budget estimate due to a large increase in fire hydrant fees which increased the budget by approximately \$45,000.

The following are the most significant changes in this budget.

- **Property Tax Revaluation** – although this does not directly affect the budget, it should be kept in mind as we go through budget development. The new property values will be set as of April 1, 2025, and will be used in the 2025 Tax Commitment. There is no way to know how individual taxpayers will be affected until we commit taxes in August. If the budget were to remain flat it is likely that some would see an increase in their bill and others would see a decrease, even though all property values are likely to go up. Due to this uncertainty in town-wide valuation, I have not provided a projected Tax Commitment and mil rate. I believe this will only serve to cause confusion in the budget process.
- **Salaries** – This year employees received either a wage adjustment based on a market study for non-union employees, or a COLA of 2.5%. Staff got one or the other, not both. The majority of employees receiving wage adjustments were firefighters and heavy equipment operators whose wages were significantly below the marked level. The wage study also resulted in a new Non-union classification and compensation plan, which has been absent in the Town of Farmington for many years. Hours were also added for Parks & Recreation temporary staff and per diem fire fighters. Offsetting this is savings due to the elimination of three¹ positions in Public Works through attrition, conversion of one vacant Truck Driver position to a lower classification Utility Laborer position, hiring of new employees at salaries lower than their predecessors', and funding vacant positions at

¹ One of these is the mechanic position. The wage was moved to the vehicle maintenance line to fund contractual services for vehicles.

75% instead of 100%. These measures held the salaries and wages to an increase of 1.3%, which is less than the COLA.

- **Paid Family Medical Leave** – PFML is a new law providing paid leave for employees with a personal medical condition or caring for someone else with a medical condition. The 1% payroll deduction started on January 1, 2025. This affects every employer and employee, public or private, in the State of Maine. The only exception right now is bargaining unit (union) members whose contracts were executed prior to October of 2023. As an employer with more than 15 FTEs we are allowed to pass half of that cost on to the employees, but we must absorb the remaining .5%. This **adds \$14,537** to the 2025 budget, and it will be more after the Police bargaining agreement expires in 2026 and they become subject to the tax as well.
- **Personnel Changes** – There are some significant changes to Public Works and Fire. The Administrative Assistant position has been shared between the two departments since May. We were struggling to keep the position fully tasked in Public Works, and Fire was in dire need of administrative help. For this coming year that position will physically move to the Fire Department and 75% of the salary will be drawn from the Fire budget. The remaining 25% will remain in the Public Works' budget. The PW payroll and billing will still be in that position's job description, but the duties of Emergency Management Coordinator under the direction of the Fire Chief will be added, as well as the other administrative duties in the Fire Department. This position has been the primary data collector and liaison for FEMA claims and makes more sense to be under the Fire umbrella since the Fire Chief is the Town's Emergency Manager. This is an equal decrease to the PW budget and increase to the Fire Budget.

The positions of Mechanic and Construction Foreman will remain vacant as we experiment with other solutions. We have an employee in house who is licensed to perform vehicle inspections, and that position will get a \$1/hour stipend for performing those duties. Mechanic services are being contracted out on an as-needed basis with our former in-house Mechanic Jeff Fitch. He has agreed to be on call during emergency events and to take on scheduled repairs at a rate of \$85/hr. So far this has been working well and is saving money. The mechanic salary (without benefits) has been moved to the Public Works Vehicle Maintenance Line to fund contracted mechanic services. This will **save** approximately **\$35,633** in benefits.

The Construction Foreman transferred to the Wastewater department to take the Operator II position. The Public Works Director and I have been analyzing the benefits to keeping that position and have determined that we aren't experiencing enough additional benefit to advertise the job at this time. For 2025 we plan to leave the position vacant and reassess the need at the end of the year. This is a **savings** of approximately **\$84,633** in wages and benefits.

There will also be some significant part-time increases in Parks. The minimum wage increased by \$.65/hr. Additionally, there was an oversight budgeting the staff for several programs last year and we did not include staff for Field Hockey, Lacrosse or Yoga. The

Parks and Recreation budget also reflects several requests for additional programming, which include Health and Wellness Mornings, a Mini Sports Camp, and several Teen Nights. Additional hours have also been requested to provide a second Swim Instructor Aid to ensure coverage for all swim classes, and additional help for the after-school program which has increased in popularity. This is an **increase** to the Parks budget of **\$41,509 (including FICA and PFML)**, with \$6,813 being attributable to the request for new programs.

The Parks and Recreation Director and Assistant Parks and Recreation Director have been awarded to employees with less experience than their predecessors, and therefore at lower salaries. The **savings** in these two positions is approximately **\$8,500** when compared to the former employees with a 2.5% COLA.

The Fire Department has requested an increase in the number of per diem staff hours for the year to ensure critical coverage. This is an **increase** of approximately **\$2,000** to that budget. Per diem staff are utilized to cover vacancies of full-time staff when on vacation or on sick leave and are paid at a lower hourly rate than full-time permanent employees. Utilization of per diems allows the department to minimize its overtime costs while maintaining full coverage.

- **Health Insurance** – Premiums are **increasing 9%** across the board for health insurance in 2025. The highest cost plan has been eliminated. In October the Board voted on two significant changes which mitigated a large portion of this increase. First, the opt out program was changed from 40% of whichever plan premium is equivalent to the employee's other health insurance to a flat annual amount for each tier, regardless of what insurance the employee has. This caps the maximum buyout at \$7,700 where previously the maximum was slightly over \$10,000. Second, a lower cost plan with a higher deductible was added and made this the base plan for the Town's contribution. Employees opting for the higher cost plans will have to pay the difference in premium. As generous as the buyout figures appear it still costs considerably less to pay those costs than to pay the insurance premiums. No employees who were taking the buyout previously and were still eligible opted to change to the Town's health insurance. Due to these changes the Town will experience a **0.9% increase** to health insurance rather than the full 9% premium increase. When adding in the savings from eliminated positions costs actually **decreased 5.86%**.
- **General Assistance (Welfare)** – General Assistance claims have gone up 129% since 2021. 2023 and 2024 costs averaged \$34,500. The State reimburses 70% of the non-administrative costs, meaning the actual services provided to the public. A bill before the legislature in 2024 to increase that amount to 90% and provide additional training and assistance to municipalities failed and instead added new service provision mandates. The 2025 request is **\$10,000 above 2024**. NOTE that GA is a mandate that the Town must meet regardless of budget.
- **Insurance** – General liability and property and casual insurance has risen 17% per year over the last four years. We also underbudgeted this line item in 2024. The 2025 budget

shows a total **increase of 50%**, which incorporates last year's increase and another anticipated 17% for the coming year's renewal.

- **Farmington Public Library** – the Library has requested an **additional \$27,520** over the 2024 figure, owing to increased staff costs, utilities and operating expenditures. This is a 10% increase over 2024.
- **Financial System** - The Town opted to switch from TRIO to the Town Cloud Trifecta financial system for 2025. The cost is \$15,000 per year, but it's a 3-year prepaid contract. The Town paid the first-year deposit already, so \$30,000 will remain to be paid once the system is up and running this year. TRIO will remain functional until we can make the transition. That contract has been switched to quarterly payments to ensure that the Town doesn't pay any more than necessary during the transition. No further payment will be due for Trifecta until 2028. The annual cost for Trifecta starts at \$10,000 per year savings over TRIO, and the price is locked in for 10 years. Since TRIO raises its fees an average of 5% per year and was requiring the Town to migrate to their web system by next year at a cost of an additional \$3,500 this will be a significant savings over time. This is a **\$28,000 increase to the 2025 budget** but will result in a **\$30,000 decrease for 2026 and 2027** where there will be no financial system payment due at all.
- **New IT Contract** – This budget reflects a placeholder of \$35,000, for a new fully managed services IT contract. This will ensure network stability, manage the inventory and procurement of all IT assets, and protection and security of all Town data from cyber security breaches or simple system failures. The Town is in the final stages of selecting a vendor and should come in within this budget number.
- **New Electronic Payroll System** – This budget includes a request for a new payroll system at a cost of \$18,000. Currently the Treasurer and the Executive Assistant dedicate a minimum of 416 hours per year to processing timecards and managing time off accruals at a cost of \$13,288. This is a full 20% of their scheduled hours and affects their ability to perform other critical work, including managing the financial assets of the Town. The new system enables employees and departments to enter their time online, which eliminates the data entry being performed at the Treasurer level. It further automates time-off accrual calculations, which completely eliminates the need for the Executive Assistant's time spent in that task. Employees will have full access to their paystubs, annual compensation and available time off banks online, from anywhere. This system also mitigates the data entry errors that are frequently experienced with paper timecards and manual data entry. The Town currently budgets \$8,500 per year for payroll services. The requested **increase** is approximately **\$10,000**, but recoups over \$13,000 in staff time, not including staff at the department levels who also handle and process the paper timecards before they go to the Treasurer to enter in the payroll system.
- **Known Contractual Increases** – While many of our contractual increases are not yet known and will trickle in over the next few months, we do expect most contracts to experience some increase. The ones we know for sure are:
 - **Fire Hydrants \$44,543, 12.7%**

- **Line Striping Contract \$9,035, 36.19%**
 - Maine Municipal Association and Maine Service Center Coalition Dues \$1,000
 - Animal Shelter \$.60 per capita, \$4,555, 20%
 - **Ambulance Service \$17,492, 33%**
 - MainePERS Retirement .3% increase
 - CMP 3-Phase Power Service Fee \$895.92, 35%
 - Waste Management 5% increase
- **Cost Decreases** – While costs have generally risen there are some bright spots where costs have declined:
 - The 2025 Work Comp bill is a decrease of \$33,908 over last year. The 2024 audit adjustment was \$261. Last year’s audit was \$94,684. This is a combined savings of \$128,331 over last year. This is due to the Town’s experience rating improving 5 years after the LEAP explosion and limited new claims over that same period.
 - Heating Fuel, Diesel and Unleaded fuel are all down significantly from 2024, and are expected to maintain at or below current levels. The 2025 budget reflects an overall decrease of approximately 18% in these costs.
 - **Capital Budgets** – The overall **increase** to the Capital Budget request is 6.1%, or **\$90,736**. The biggest factors in the increase are an \$85,000 increase to Public Works equipment to replace a loader that has reached the end of its useful life, and an additional \$41,000 in police capital to support facility repair needs, the purchase of two replacement cruisers and MCJA buyouts to attract experienced officers, among others. The Public Works Paving budget is down \$ 59,500 which helps offset increases in other areas.
 - **Revenues** –This budget reflects an overall **increase in non-tax revenue of 6.4%**, or **\$215,250**. We will further increase investment revenues utilizing short term CDARs instruments that offer high yields and no risk. In 2024 we utilized two such instruments, one for 4 weeks and another for 13 weeks. We realized over \$6,000 in revenue from those short periods.

Unfortunately, because we rely on our fund balance (surplus) to carry us through the first eleven months of our annual budget, very few of these opportunities exist. Fund balance that should be set aside in interest bearing accounts is needed to fund operations while we wait for tax revenues to start coming in 11 months after the budget starts. For this reason, I continue to stress the need to convert to a Fiscal Year budget which runs July through June. This is accomplished by producing a 6-month budget for January to June of 2026 with only operating expenses necessary to carry the Town until June. The taxes for that short budget “year” will be due in the spring and should be less than half of the annual bill as the School, County and Capital portions won’t be included. Then a full FY2027 budget which runs from July of 2026 to June of 2027 will be implemented. There will be two payments instead of one going forward, with half due in the fall and half due in the spring. By splitting the payments up this way property owners will not have to pay 18 months of taxes in a single year during the transition. Town Meeting would continue to happen in the March-April time frame going forward. The difference is that residents

would be voting on a budget that hasn't started yet, versus one that is already three months underway.

Every attempt was made to keep the budget increase to a minimum this year, despite unavoidable statutory increases, capital funding needs and personnel costs. Know that the Department Heads and I are committed to containing rising costs to the extent possible, finding operational efficiencies, leveraging technology to reduce costs, and bolstering revenues through prudent investment of available funds. We are also committed to continuing to apply for available grant funding sources that will help leverage the Town's resources and allow us to keep up with the demands of maintaining our infrastructure and fleet. We are always open to public input and encourage taxpayers to become involved in the process. Feel free to contact me with any questions about the budget or the Town's finances.

Sincerely,



Erica LaCroix, MPA
Town Manager

2025 Budget Summary



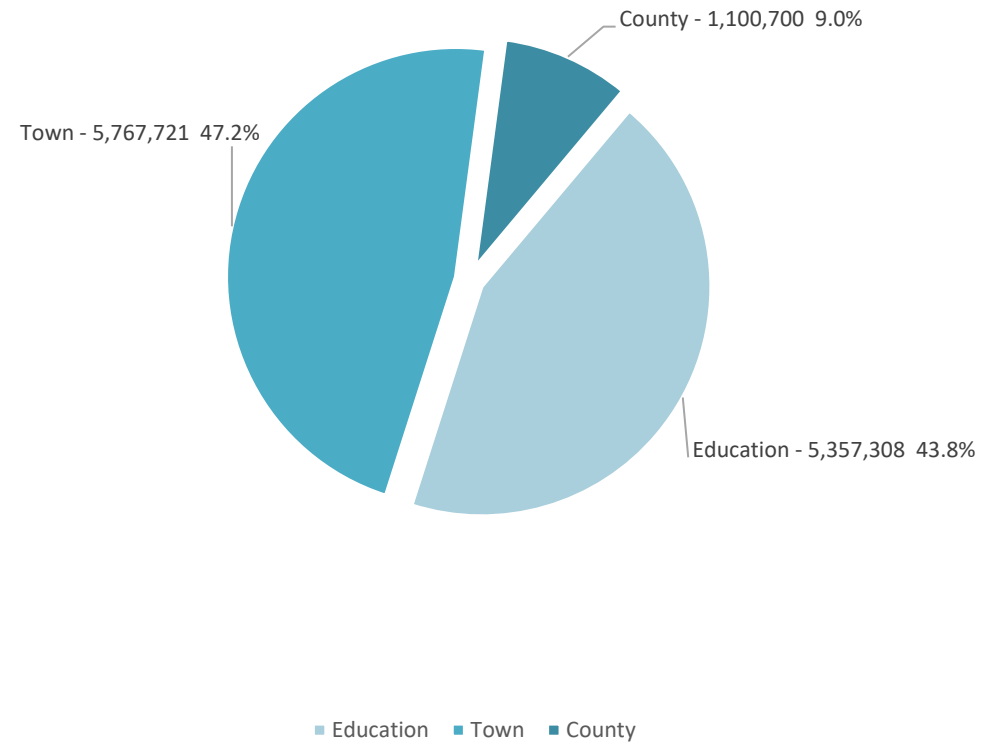
FY 2025 Budget Appropriation Summary

Account Summary	FY 2023	FY 2024		FY2025						
	Actuals	Budgeted	Exp YTD @12/28/24	Dept Head	Manager	Select Board Recommend	Budget Committee* Recommend	Final Adopted	Increase / (Decrease)	% Change
Administration	302,808	319,319	95.71%	323,690	323,690	323,690	332,260	332,260	12,941	4.05%
Assessing	106,749	167,039	133.09%	163,617	163,617	163,617	163,617	163,617	(3,422)	-2.05%
Treasurer / Clerk	420,321	396,965	95.80%	411,775	411,775	411,775	410,895	410,895	13,930	3.51%
Municipal Building	69,455	80,138	90.71%	82,720	82,720	82,720	81,906	81,906	1,768	2.21%
Code Enforcement	195,138	206,806	96.14%	213,654	213,653	215,754	210,404	215,754	8,948	4.33%
Committees & Events	3,622	3,950	60.76%	3,750	3,750	3,750	5,750	5,750	1,800	45.57%
Police	1,759,476	1,884,740	88.90%	1,884,440	1,880,540	1,884,440	1,910,190	1,884,440	(300)	-0.02%
Fire Department	1,014,246	976,815	86.89%	1,035,524	1,035,524	1,035,524	999,794	1,035,524	58,709	6.01%
Other Public Safety	456,962	470,887	101.17%	534,840	534,840	534,840	534,840	534,840	63,953	13.58%
Public Works	3,423,709	1,872,713	104.41%	1,768,951	1,768,951	1,768,951	1,784,891	1,768,951	(103,762)	-5.54%
Recycling	187,861	192,315	89.66%	190,908	190,908	190,908	190,908	190,908	(1,407)	-0.73%
Parks & Recreation	235,627	246,910	87.75%	308,772	308,775	305,175	304,272	305,175	58,265	23.60%
Community Center	207,377	209,341	90.61%	185,718	185,718	178,158	178,054	178,158	(31,183)	-14.90%
Debt Service	89,923	94,367	98.56%	90,567	90,567	90,567	90,567	90,567	(3,800)	-4.03%
Contracts	264,726	290,971	100.00%	327,046	323,046	323,046	323,046	323,046	32,075	11.02%
Outside Organizations	15,198	-	100.00%	12,700	12,700	12,700	20,300	12,700	12,700	#DIV/0!
General Assistance	35,878	25,000	143.86%	35,925	35,925	35,925	35,925	35,925	10,925	43.70%
Fixed Assessments	5,841,044	6,296,994	99.94%	6,639,263	6,639,263	6,639,263	181,255	6,639,263	342,269	5.44%
Transfers to Cap Improvement	2,087,432	1,480,564	61.27%	1,571,300	1,571,300	1,571,300	1,581,300	1,571,300	90,736	6.13%
TOTALS	16,717,551	15,215,834	94.23%	15,785,160	15,777,263	15,772,103	9,340,174	15,780,979	565,145	3.71%

*No School or County Recommendation

Dated: 3/26/2025

FY 2025 Tax Distribution
Town of Farmington, Maine (Dated 3/26/2025)
Appropriations Total \$12,225,729



FY2025

Tax Rate Impact on the Average Home in Farmington

The average home value in Farmington is approximately \$153,344.00. The tax rate in this proposed budget of 0.02195 (including TIF commitment) will result in property taxes of \$3,366 for the average home. The two tables below are designed to show the property tax impact on the average home when the tax rate is adjusted up or down.

1/4 Increments in the Tax Rate

Tax Rate	Net Tax Appropriation	Increase / (Decrease)	Property Taxes Owed*	Increase / (Decrease)
0.02095	12,067,134.45	(575,967.10)	3,212.72	(153.34)
0.02120	12,211,126.23	(431,975.33)	3,251.06	(115.01)
0.02145	12,355,118.00	(287,983.55)	3,289.39	(76.67)
0.02170	12,499,109.78	(143,991.78)	3,327.73	(38.34)
0.02195	12,643,101.56	-	3,366.07	-
0.02220	12,787,093.33	143,991.78	3,404.40	38.34
0.02245	12,931,085.11	287,983.55	3,442.74	76.67
0.02270	13,075,076.88	431,975.33	3,481.07	115.01
0.02295	13,219,068.66	575,967.10	3,519.41	153.34

\$50,000 increments in the Net Tax Appropriation

Tax Rate	Net Tax Appropriation	Increase / (Decrease)	Property Taxes Owed*	Increase / (Decrease)
0.02160	12,443,101.56	(200,000.00)	3,312.82	(53.25)
0.02169	12,493,101.56	(150,000.00)	3,326.13	(39.94)
0.02178	12,543,101.56	(100,000.00)	3,339.44	(26.62)
0.02186	12,593,101.56	(50,000.00)	3,352.75	(13.31)
0.02195	12,643,101.56	-	3,366.07	-
0.02204	12,693,101.56	50,000.00	3,379.38	13.31
0.02212	12,743,101.56	100,000.00	3,392.69	26.62
0.02221	12,793,101.56	150,000.00	3,406.00	39.94
0.02230	12,843,101.56	200,000.00	3,419.31	53.25

*Based on average residential home valuation (not market value) of \$153,344.

Dated: 03/26/2025

2025 Expenditures



FY 2025
Proposed Expenditures

Account Summary	FY 2023 Actuals	FY 2024 Budget	Manager Proposed FY2025	Select Board Recommend	Budget Committee* Recommend	Final Adopted	Increase / (Decrease)	% Change
Administration	302,808	319,319	323,690	323,690	332,260	332,260	12,941	4.05%
Assessing	106,749	167,039	163,617	163,617	163,617	163,617	(3,422)	-2.05%
Treasurer / Clerk	420,321	396,965	411,775	411,775	410,895	410,895	13,930	3.51%
Municipal Building	69,455	80,138	82,720	82,720	81,906	81,906	1,768	2.21%
Code Enforcement	195,138	206,806	213,653	215,754	210,404	215,754	8,948	4.33%
Committees & Events	3,622	3,950	3,750	3,750	5,750	5,750	1,800	45.57%
Police	1,759,476	1,884,740	1,880,540	1,884,440	1,910,190	1,884,440	(300)	-0.02%
Fire Department	1,014,246	976,815	1,035,524	1,035,524	999,794	1,035,524	58,709	6.01%
Other Public Safety	456,962	470,887	534,840	534,840	534,840	534,840	63,953	13.58%
Public Works	3,423,709	1,872,713	1,768,951	1,768,951	1,784,891	1,768,951	(103,762)	-5.54%
Recycling	187,861	192,315	190,908	190,908	190,908	190,908	(1,407)	-0.73%
Parks & Recreation	235,627	246,910	308,775	305,175	304,272	305,175	58,265	23.60%
Community Center	41,308	209,341	185,718	178,158	178,054	178,158	(31,183)	-14.90%
Debt Service	89,923	94,367	90,567	90,567	90,567	90,567	(3,800)	-4.03%
Contracts	23,756	19,221	23,776	23,776	23,776	23,776	4,555	23.70%
Farmington Public Library	240,970	271,750	299,270	299,270	299,270	299,270	27,520	10.13%
Outside Organizations	15,198	-	12,700	12,700	20,300	12,700	12,700	100.00%
General Assistance	35,878	25,000	35,925	35,925	35,925	35,925	10,925	43.70%
Fixed Assessments	106,776	120,000	181,255	181,255	181,255	181,255	61,255	51.05%
SCHOOL	4,904,142	5,152,812	5,357,308	5,357,308	N/A	5,357,308	204,496	3.97%
County Tax	830,126	1,024,182	1,100,700	1,100,700	N/A	1,100,700	76,518	7.47%
Transfers to Cap Reserves	2,087,432	1,480,564	1,571,300	1,571,300	1,581,300	1,571,300	90,736	6.13%
TOTALS	16,551,482	15,215,834	15,777,263	15,772,103	9,340,174	15,780,979	565,145	3.71%

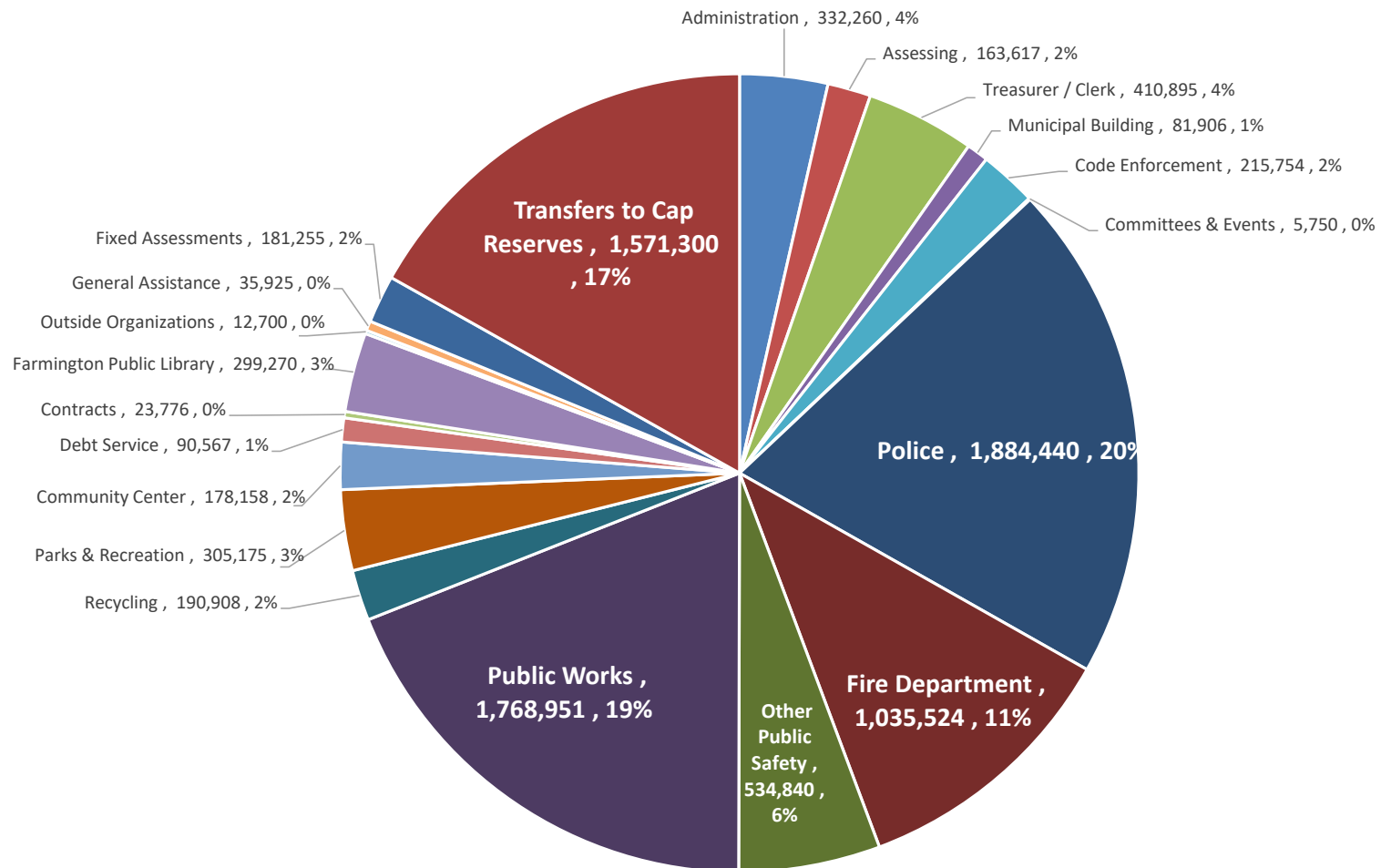
*No School or County Recommendation

	FY 2023	FY 2024	FY2025 Manager Proposed	FY2025 Select Board Recommend	FY2025 Budget Committee Recommend	FY2025 FINAL	Difference	% Change
Municipal	10,817,214	9,038,840	9,319,255	9,314,095	9,340,174	9,322,971	284,131	3.1%
Education	4,904,142	5,152,812	5,357,308	5,357,308	N/A	5,357,308	204,496	4.0%
County Tax	830,126	1,024,182	1,100,700	1,100,700	N/A	1,100,700	76,518	7.5%

Dated: 3/26/2025

FY 2025
Proposed Expenditures

2025 Farmington Municipal Budget Distribution



FY 2025 Proposed Expenditures

		FY 2023	FY 2024			FY 2025							Notes
Acct. # 4110	Administration	Actuals	Budget	YTD @ 12/31/24	YTD %	Description	Manager Propose	Select Board Recommend	Budget Committee Recommend	Final Adopted	Inc / (Dec)	% Change	
Personnel													*BC Rec adopted at TM
4110-0110	Admin Salaries	72,044	103,500	105,327	101.77%	90% TM	108,000	108,000	108,000	108,000	4,500	4.35%	Contract increase
4110-0115	BOS Stipend	-	10,700	8,700	81.31%	Selectmen Stipends	10,700	10,700	10,700	10,700	-	0.00%	Salary study adj made 2/24 after Budg committee vote
4110-0120	Admin Wages	87,837	79,610	80,250	100.80%	Exec Assistant, 50%	81,810	81,810	81,700	81,700	2,090	2.63%	
4110-0125	Overtime	1,077	500	355	70.92%	Exec Assistant attending BOS meetings	500	500	500	500	-	0.00%	Salary study adj made 2/24 after Budg committee vote
4110-0140	Vehicle Stipend	-	1,200	1,100	91.67%	Annual vehicle stipend for TM	1,200	1,200	1,200	1,200	-	0.00%	
4110-0150	FICA	13,184	15,850	15,346	96.82%	FICA and Medicare - 7.65% of all pay, buyout & incentive	16,230	16,230	16,220	16,220	370	2.33%	Salary study adj made 2/24 after Budg committee vote
4110-0155	PFML	-	-	-	0.00%	.5% of payroll for ME Paid Family Medical Leave	1,010	1,010	1,010	1,010	1,010	100.00%	New in 2025 - MANDATE
4110-0160	Retirement	17,369	27,730	23,184	83.61%	MEPERS and ICMA 457	28,130	28,130	28,120	28,120	390	1.41%	Salary study adj made 2/24 after Budg committee vote
4110-0170	Health Insurance	40,000	31,490	34,543	109.70%	MMEHT Medical Insurance	31,600	31,600	31,600	31,600	110	0.35%	Change to benefit plan, MMEHT 9% increase
4110-0180	Worker's Comp Safety/Incentive	2,600	1,640	1,489	90.81%	MMA Risk Management	830	830	830	830	(810)	-49.39%	Based on current bill and wages-drop in cost
4110-0185	Pay	-	64	61	96.00%	Paid to all PT employees for meeting safety metrics	-	-	-	-	(64)	-100.00%	Program change - pay only for part time staff
Subtotal Personnel		234,111	272,284	270,356	99.29%		280,010	280,010	279,880	279,880	7,596	2.79%	
Operations													*BC Rec adopted at TM
4110-0505	Travel & Mileage Training &	1,973	1,000	578	57.76%	Mileage reimbursement and travel exp for work or training	750	750	750	750	(250)	-25.00%	Based on 4 yr avg less TM vehicle
4110-0510	Development	1,244	1,000	1,147	114.68%	Conferences and Classes	2,100	2,100	2,100	2,100	1,100	110.00%	Request to attend annual ICMA Conference
4110-0520	Dues	16,250	16,750	18,435	110.06%	ICMA, MTCMA, MMA, ME Service Centers	10,500	10,500	19,200	19,200	2,450	14.63%	Moved AVCOG to Franklin TIF after BC vote
4110-1010	Office Supplies	3,730	1,200	1,201	100.12%	Misc Office Supplies	1,300	1,300	1,300	1,300	100	8.33%	Based on 4 yr avg
4110-1015	Postage	338	500	557	111.49%	Postage and shipping	500	500	500	500	-	0.00%	Based on 4 yr avg
4110-1025	Books/Periodicals	169	175	261	149.41%	Newspaper, OSHA posters	270	270	270	270	95	54.29%	Unanticipated price increases
4110-1510	Telephone	2,467	2,850	2,844	99.81%	Land line, long distance, wireless	2,850	2,850	2,850	2,850	-	0.00%	Based on 2024 avg monthly bills & ATT contr
4110-2025	Office Equipment	-	100	57	57.35%	Repair & Maintenance	100	100	100	100	-	0.00%	Based on 4 yr avg
4110-2030	Equipment Rental	7,919	6,800	6,797	99.95%	Copiers, Postage Meter, Office Equipment	7,200	7,200	7,200	7,200	400	5.88%	Contr increase (copiers), 20% for postage machine

FY 2025 Proposed Expenditures

		FY 2023	FY 2024			FY 2025							
Acct. # 4110	Administration	Actuals	Budget	YTD @ 12/31/24	YTD %	Description	Manager Propose	Select Board Recommend	Budget Committee Recommend	Final Adopted	Inc / (Dec)	% Change	Notes
4110-2050	Contingency	218	500	3,070	614.01%	Unanticipated Expense- recognition, meetings, etc Town attorney and required advertising	500	500	500	500	-	0.00%	Costs for drinking water for PFAS well - 90% to be reimbursed
4110-3010	Legal and Advertising	1,019	5,000	2,132	42.63%		3,000	3,000	3,000	3,000	(2,000)	-40.00%	Based on 4 yr avg
4110-3020	IT Support	805	2,000	2,347	117.36%	Computer Network Support	4,100	4,100	4,100	4,100	2,100	105.00%	Placeholder for new IT Contract
4110-3025	Application Software	6,579	3,060	4,417	144.35%		3,610	3,610	3,610	3,610	550	17.97%	Annual increases, some multi-year renewals due
4110-3050	Other Contractual Services	25,309	6,100	6,619	108.51%	Printing, etc	6,900	6,900	6,900	6,900	800	13.11%	Increase in cost to print Town Report
Subtotal Operations		68,021	47,035	50,464	107.29%		43,680	43,680	52,380	52,380	5,345	11.36%	
Capital Outlay (see Capital													
31XX		676	16,500	595	3.60%	See Capital Reserves	7,700	7,700	17,700	7,700	(8,800)	-53.33%	
TOTAL		302,808	335,819	321,414	95.71%		331,390	331,390	349,960	339,960	4,141	1.23%	
Payroll		234,111	272,284	270,356	99.29%		280,010	280,010	279,880	279,880	7,596	2.79%	
Operating Exp.		68,021	47,035	50,464	107.29%		43,680	43,680	52,380	52,380	5,345	11.36%	
Capital		676	16,500	595	3.60%		7,700	7,700	17,700	7,700	(8,800)	-53.33%	

Updated 3/26/2024

FY 2025 Proposed Expenditures

Computation Tables:

Telephone # lines	Monthl	Annual
Landline	1	194.22
Cell phones	1	42.80
Total		\$2,844.24

Contract Services	
Network Ma \$100/Mo	1,200.00
Maine Trust for Local News	39.86
Town Repor Printing	3,300.00
Photography	125.00
VitaSys Website Hosting	2,170.00
Total	\$6,835

Software	
Adobe Annual	287.88
MailStore 3 yr paid 2023	0.00
Zoom Annual	206.05
Barracuda email (3 yr paid 2024)	0.00
Town Cloud Agenda (3 yr pd 2024)	0.00
Bull Durham-bitdefender (2yr pd 2023)	1,600.00
Microsoft 365 \$70.30/mo	843.60
Power DMS (\$66.75 per seat *7)	500.63
SDS Management System	166.50
Barracuda backup (3 yr pd 2022)	
Total	\$3,604.66

Dues	# @ Cost/yr	Total
MMA	1 @ 7682	8,419.47
MTCMA	1 @ 193.75	222.81
ICMA (.65% of TM Salar		812.50
AVCOG	1 @ 8871.06	9,225.90
MSCC	1 @ 908.64	908.64
MLHRGA	2 @ \$35	70.00
Total		\$10,433.42

Equipment	Mo/Qtrly Fee	Total
Xerox	\$459.30	5,511.60
Transco	\$34.14	409.68
Color copy overages		225.00
Postage Ma	\$261.82	1,047.26
Total		\$7,193.54

Training & Development (inc out of town travel costs)	
MTCMA March Interchange	100.00
MTCMA August Institute	350.00
MTCMA December Exchange	200.00
MMA Conference	200.00
HR Conference 2 @ \$100	200.00
ICMA Conf/Travel	2,500.00
Various unplanned	500.00
Alfond Reimbursement	-1,000.00
Total	\$3,050.00

To TIF
\$ 1,208.9

FY 2025 Proposed Expenditures

		FY 2023	FY 2024			FY 2025								
Acct. # 4120	Assessor	Actuals	Budget	YTD @ 12/31/24	YTD %	Description	Manager Proposed	Select Board Recommend	Budget Committee Recommend	Final Adopted	Inc / (Dec)	% Change	Notes	
Personnel													*BC Rec adopted at TM	
4120-0110	Assessing Salaries	22,615	68,280	52,956	77.56%	FT Assessor Salary	72,340	72,340	72,340	72,340	4,060	5.95%	New Assessor	
4120-0120	Assessing Wages	-	21,970	19,741	89.86%	50% Assessing Asst/Counter Clerk	24,860	24,860	24,860	24,860	2,890	13.15%	New employee, 2.5% COLA	
4120-0140	Vehicle Stipend	-	2,000	1,500	75.00%	Updated for 2023 adjustment billing	2,000	2,000	2,000	2,000	-	0.00%	Vacant in 2023	
4120-0150	FICA	1,704	7,060	6,501	92.09%	FICA and Medicare - 7.65% of all pay, buyout & incentive	8,180	8,180	8,180	8,180	1,120	15.86%	New employee, 2.5% COLA	
4120-0155	PFML	-	-	-	0.00%	.5% of payroll for ME Paid Family Medical Leave	540	540	540	540	540	100.00%	New in 2025 - MANDATE	
4120-0160	Retirement	2,329	9,210	8,571	93.07%	MEPERS and ICMA 457	9,770	9,770	9,770	9,770	560	6.08%	New employee, 2.5% COLA	
4120-0170	Health Insurance	6,037	37,730	10,950	29.02%	MMEHT Health Coverage	14,610	14,610	14,610	14,610	(23,120)	-61.28%	New employee took health insurance buyout	
4120-0180	Worker's Comp Safety/Incentive	439	790	762	96.40%	MMA Risk Management Paid to all PT employees for meeting safety metrics	850	850	850	850	60	7.59%	Based on current bill and wages-new assessor	
4120-0185	Pay	-	39	38	98.46%		-	-	-	-	(39)	-100.00%	Program change - pay only for part time staff	
Subtotal Personnel		33,126	147,079	101,020	68.68%		133,150	133,150	133,150	133,150	(13,929)	-9.47%		
Operations														
4120-0505	Travel & Mileage	-	100	-	0%	Mileage reimbursement and travel exp for work or training	100	100	100	100	-	0.00%	Assessor assistant travel to trainings or meetings	
4120-0510	Training & Development	-	1,000	3,017	301.68%	Conferences and Classes	2,180	2,180	2,180	2,180	1,180	118.00%	Annual IAAO conference includes travel expense	
4120-0520	Dues	40	200	-	0.00%	IAAO, CMAAO, MAAO	315	315	315	315	115	57.50%	Prior year savings from Assessor vacancy	
4120-1010	Office Supplies	340	500	348	69.58%	Misc Office Supplies	350	350	350	350	(150)	-30.00%	Based on 4 yr expenditure data	
4120-1015	Postage	629	1,000	736	73.57%	Postage and Shipping	800	800	800	800	(200)	-20.00%	Based on 3 yr expenditure data	
4120-1025	Books/Periodicals	-	350	-	0.00%	Franklin County Registry of Deeds	-	0	-	-	(350)	-100.00%	Deeds and Plans are legal documents - move to 3010	
4120-1510	Telephone	425	480	463	96.38%	Land line, long distance, wireless	470	470	470	470	(10)	-2.08%	Based on current rates	
4120-2030	Equipment Rental	-	2,220	2,220	100.00%	Plotter Rental	2,220	2,220	2,220	2,220	-	0.00%	Current contract	
4120-3010	Legal and Advertising	4,699	2,500	576	23.05%	Town Attorney, Legal documents	600	600	600	600	(1,900)	-76.00%	2022 & 2023 labor dispute - unusually high	
4120-3020	IT Support	-	-	319	0.00%	Computer Network Support	1,250	1,250	1,250	1,250	1,250	100.00%	Previously lumped in Admin. Placeholder for new IT contr	
4120-3025	Application Software	5,090	5,610	7,629	135.99%	TRIO, Trifecta, Axis GIS, Power DMS, Barracuda, Office 365	19,182	19,182	19,182	19,182	13,572	241.93%	New - Trifecta 2 years (replace TRIO), Power DMS	

FY 2025
Proposed Expenditures

		FY 2023	FY 2024				FY 2025						
Acct. # 4120	Assessor	Actuals	Budget	YTD @ 12/31/24	YTD %	Description	Manager Proposed	Select Board Recommend	Budget Committee Recommend	Final Adopted	Inc / (Dec)	% Change	Notes
4120-3040	Professional Services	38,000	-	-	0.00%	Assessing Services	-	0	-	-	-	100.00%	Contract ended (O'Donnell)
4120-3050	Other Contractual Services	6,000	6,000	9,394	156.56%	CAI Tax Mapping, Dirigo Assessing	3,000	3,000	3,000	3,000	(3,000)	-50.00%	Should no longer need Dirigo Assessing
Subtotal Operations		55,223	19,960	24,701	123.75%		30,467	30,467	30,467	30,467	10,507	52.64%	
Capital Outlay (see Capital Reserves Tab)													
31XX		18,400	30,500	137,177	449.76%	See Capital reserves	35,700	35,700	35,700	35,700	5,200	17.05%	
TOTAL		106,749	197,539	262,897	133.09%		199,317	199,317	199,317	199,317	1,778	0.90%	
Payroll		33,126	147,079	101,020	68.68%		133,150	133,150	133,150	133,150	(13,929)	-9.47%	
Operating Costs		55,223	19,960	24,701	123.75%		30,467	30,467	30,467	30,467	10,507	52.64%	
Capital		18,400	30,500	137,177	449.76%		35,700	35,700	35,700	35,700	5,200	17.05%	

Updated 3/26/2025

FY 2025
Proposed Expenditures

Computation Tables:

Telephone # lines	Monthly	Annual
Landline	1 38.55	\$462.60
Cell phone	0 42.77	\$0.00
Total		\$462.60

Contract Services		Dues	# @ Cost/	Total	Training & Development (inc out of town travel costs)	
CAI Web GIS	3,000.00	IAAO	1 @ \$240	240.00	IAAO Annual Conference 2024	2,000.00
Dirigo Assessing		ME Chapter IAAO		35.00	MAAO Annual Tax School-5 Da	300.00
		MAAO	1 @ \$40	40.00	IAAO ME Chapter Fall Confere	450.00
					Misc Trainings	100.00
					Alfond Reimbursement	-675.00
	\$3,000			\$315.00		\$2,175.00

Software			Equipment Rental		
Office 365	\$24.70/mo	296.40	Wells Far	\$185/mo	2,220.00
CAI Axis GIS		1,950.00	Copier overages		
TRIO	2 qtr	3,693.80			
Trifecta	3 yr (1 yr pd 2024)	10,942			
Barracuda (every 3 yr - paid 202		0.00			
Power DMS (\$66.75 per seat *1.5)		100.13			
ESRI ArcGIS Professional		2,200.00			
		\$19,182			\$2,220.00

FY 2025
Proposed Expenditures

		FY 2023	FY 2024			FY 2025							Notes
Acct. # 4130	Treasurer / Clerk	Actuals	Budget	YTD @ 12/31/24	YTD %	Description	Manager Proposed	Select Board Recommend	Budget Committee Recommend	Final Adopted	Inc / (Dec)	% Change	
Personnel												*BC Rec adopted at TM	
4130-0110	Treas/Clerk Salaries	165,471	148,680	150,112	100.96%	Town Clerk and Treasurer Salaries	153,310	153,310	152,570	152,570	3,890	2.62%	Salary study adj made 2/24 after Budg committee vote
4130-0120	Treas/Clerk Wages	57,113	70,410	71,140	101.04%	AP/Counter Clerk Salary, 50% Assessing Ast/Clerk	74,580	74,580	74,580	74,580	4,170	5.92%	Salary study adj made 2/24 after Budg committee vote
4130-0125	Overtime	32	1,000	-	0.00%	AP/Counter Clerk OT	750	750	750	750	(250)	-25.00%	3 elections - 4-6 workers per for 14 hours @ \$14.65/hr Salary study adj made 2/24 after Budg committee vote New in 2025 - MANDATE Salary adj after BC Vote
4130-0130	Part time	-	7,700	6,873	89.27%	Part Time Election Workers	4,000	4,000	4,000	4,000	(3,700)	-48.05%	
4130-0150	FICA	15,444	18,110	16,420	90.67%	FICA and Medicare - 7.65% of all pay, buyout & incentive	18,390	18,390	18,330	18,330	220	1.21%	
4130-0155	PFML	-	-	-	0.00%	.5% of payroll for ME Paid Family Medical Leave	1,210	1,210	1,200	1,200	1,200	0.00%	
4130-0160	Retirement	21,357	22,450	19,289	85.92%	MEPERS and ICMA 457	22,980	22,980	22,910	22,910	460	2.05%	
4130-0170	Health Insurance	57,550	55,490	48,899	88.12%	MMEHT Health	52,520	52,520	52,520	52,520	(2,970)	-5.35%	4.25% prem increase. 1/2 assessing clerk to Assessor
4130-0180	Worker's Comp	2,875	830	709	85.40%	MMA Risk Management	290	290	290	290	(540)	-65.06%	Based on current bill and wages-drop in cost
4130-0185	Safety/Incentive Pay	102	90	90	99.56%	Paid to all PT employees for meeting safety metrics	-	-	-	-	(90)	-100.00%	Program change - pay only for part time staff
Subtotal Personnel		319,945	324,760	313,532	96.54%		328,030	328,030	327,150	327,150	2,390	0.74%	
Operations													
4130-0505	Travel & Mileage	2,584	1,000	1,128	112.77%	Mileage reimbursement and travel expense for work or training	1,200	1,200	1,200	1,200.00	200	20.00%	Based on 4 yr history
4130-0510	Training & Development	2,550	2,500	1,111	44.43%	MMA workshops for advanced training & annual MMA convention	700	700	700	700.00	(1,800)	-72.00%	Based on 4 yr history
4130-0520	Dues	190	145	135	93.10%	MWDA/ MLGHRA / MMTCTA/ MTCCA	245	245	245	245.00	100	68.97%	Add two notary licenses
4130-1010	Office Supplies	3,215	3,000	2,659	88.64%	Misc Office Supplies	3,000	3,000	3,000	3,000.00	-	0.00%	Based on 4 yr history
4130-1015	Postage	8,389	8,000	9,106	113.83%	Postage and Shipping	9,000	9,000	9,000	9,000.00	1,000	12.50%	Based on 4 yr history
4130-1025	Books/Periodicals	916	1,000	563	56.34%	Motor veh Price Digest for registrations, ME Town & City Mag	700	700	700	700.00	(300)	-30.00%	Based on 4 yr history
4130-1510	Telephone	1,526	1,560	922	59.12%	Land line, long distance, wireless	930	930	930	930.00	(630)	-40.38%	Based on current rate
4130-2050	Contingency	40	-	4,237	100.00%	Unplanned emergency expenditures	100	100	100	100.00	100	0.00%	Wire fraud
4130-3005	Auditor	6,800	7,500	8,988	119.83%	Auditing Services Contract	8,000	8,000	8,000	8,000.00	500	6.67%	2024 Audit est rate (2023 not yet done)

FY 2025 Proposed Expenditures

		FY 2023	FY 2024				FY 2025						
Acct. # 4130	Treasurer / Clerk	Actuals	Budget	YTD @ 12/31/24	YTD %	Description	Manager Proposed	Select Board Recommend	Budget Committee Recommend	Final Adopted	Inc / (Dec)	% Change	Notes
4130-3010	Legal and Advertising	1,266	2,000	563	28.17%	Town attorney and required advertising	500	500	500	500.00	(1,500)	-75.00%	Majority of use in 2021 to 2023 was for liens - in own account now
	Business Services	30,774	-	-	0.00%	Accounting Firm Contract	-	-	-	0.00	-	0.00%	Contract ended 4/30/2023 (Accountant)
4130-3020	IT Support	388	500	928	185.62%	Computer Network Support	3,750	3,750	3,750	3,750.00	3,250	650.00%	Placeholder for new IT contract
4130-3025	Application Software	14,341	13,000	12,540	96.46%	TRIO, Dell, Acrobat	23,180	23,180	23,180	23,180.00	10,180	78.31%	New - Trifecta 2 years (replace TRIO), Power DMS
4130-3030	Payroll Services	11,520	8,500	6,132	72.14%	Bangor Savings payroll processing	18,500	18,500	18,500	18,500.00	10,000	117.65%	REQUEST new payroll/HR system
4130-3045	Election Expense	4,850	8,000	1,822	22.77%	Ballots, voting machine calibration, misc supplies, food	2,000	2,000	2,000	2,000.00	(6,000)	-75.00%	Town meeting, school election, & State referendum
4130-3050	Other Contractual Services	5,300	8,000	12,004	150.05%	WageWorks, HighGrade, Paymode, Shredding	5,440	5,440	5,440	5,440.00	(2,560)	-32.00%	2024 overage due to error in state coding for paymode
4130-3065	Lien Costs	5,502	7,500	6,026	80.34%	Costs to issue and discharge liens	6,500	6,500	6,500	6,500.00	(1,000)	-13.33%	Based on 4 yr history
Subtotal Operations		100,150	72,205	68,864	95.37%		83,745	83,745	83,745	83,745	11,540	15.98%	
Capital Outlay (see Capital Reserves Tab)													
31XX		225	4,000	1,712	42.81%	See Capital Expenditures	5,000	5,000	5,000	5,000	1,000	25.00%	
TOTAL		420,321	400,965	384,108	95.80%		416,775	416,775	415,895	415,895	14,930	3.72%	
	Payroll	319,945	324,760	313,532	96.54%		328,030	328,030	327,150	327,150	2,390	0.74%	
	Operating Costs	100,150	72,205	68,864	95.37%		83,745	83,745	83,745	83,745	11,540	15.98%	
	Capital	225	4,000	1,712	42.81%		5,000	5,000	5,000	5,000	1,000	25.00%	

Updated 3/26/2025

FY 2025 Proposed Expenditures

Computation Tables:

Telephone # lines	Monthly	Annual
Landline	1 76.81	\$921.72
Cell phones	0 42.77	\$0.00
Total		\$921.72

Contract Services		
Wageworks Monthly fee	1,200.00	
Paymode UMF Network Fee	2,500.00	
Hygrade Tax Bills	1,300.00	
AP Checks No charge		
Shredding	440.00	
		\$5,440

Dues		
MWDA Dunham	40.00	
MLGHRA Bureau	35.00	
MMTCTA Bureau	35.00	
MTCCA Dunham	35.00	
Notary fees	100.00	
		\$245.00

Training & Development (inc out of town travel costs)		
MMA Conf	220.00	
MMTCTA	100.00	
Vital Records	180.00	
Elections	150.00	
various unplanned	750.00	
Alfond reimbursement	-700.00	
		\$700.00

Software		
Adobe	300.00	
Trio	5,600.00	
Dell Ofc 365	445.00	
Quickbooks	1,600	
Barracuda		
Tifecta	15,000.00	
Power DMS \$	233.63	
		\$23,179

FY 2025 Proposed Expenditures

		FY 2023	FY 2024			FY 2025							
Acct. # 4160	Municipal Building	Actuals	Budget	YTD @ 12/31/24	YTD %	Description	Manager Proposed	Select Board Recommend	Budget Committee Recommend	Final Adopted	Inc / (Dec)	% Change	Notes
Personnel													*BC Rec adopted at TM
4160-0120	Mun Building Wages	15,929	19,070	15,966	83.72%	Custodian Wages	20,430	20,430	19,680	19,680	610	3.20%	Salary study adj made 2/24 after Budg committee vote
4160-0150	FICA	1,219	1,460	1,168	79.97%	FICA and Medicare .5% of payroll for ME Paid	1,570	1,570	1,520	1,520	60	4.11%	Salary study adj made 2/24 after Budg committee vote
4160-0155	PFML	-	-	-	0.00%	Family Medical Leave	110	110	100	100	100	100.00%	New in 2025 - MANDATE Salary adj after BC Vote
4160-0180	Worker's Comp	591	908	899	98.98%	MMA Risk Management	565	565	565	565	(343)	-37.78%	Based on current bill and wages-drop in cost
4160-0185	Safety Incentive	-	-	-	0.00%	Paid to all PT employees for meeting safety metrics	80	80	76	76	76	100.00%	Salary study adj made 2/24 after Budg committee vote
Subtotal Personnel		17,739	21,438	18,032	84.11%		22,755	22,755	21,941	21,941	503	2.35%	
Operations													
4160-0505	Travel & Mileage	99	200	103	51.26%	Mileage to take recyclables to transfer station and to RSD 9 Central Office for supplies.	125	125	125	125	(75)	-37.50%	Based on 4 yr avg
4160-1030	Building Maint Supplies	394	850	644	75.82%	Paint, paper goods, light bulbs, floor mats, etc.	-	-	-	-	(850)	-100.00%	Move all to Building Maintenance line
4160-1031	Cleaning Supplies	716	800	842	105.20%	Rags, cleaners, & misc cleaning supplies	-	-	-	-	(800)	-100.00%	Move all to Building Maintenance line
4160-1541	Electricity	15,607	15,600	22,169	142.11%	Electricity billings	20,400	20,400	20,400	20,400	4,800	30.77%	3 yr avg use and CMP svc chg inc. 13 bills in 2024
4160-1542	Heat	20,734	27,400	20,819	75.98%	Heating fuel	22,000	22,000	22,000	22,000	(5,400)	-19.71%	3 yr avg use, Mt Blue fuel contract
4160-1543	Water	492	550	499	90.73%	Water service billing	560	560	560	560	10	1.82%	FWD 11% increase
4160-1544	Waste Removal/Trash	580	600	837	139.43%	Trash disposal - dumpster	880	880	880	880	280	46.67%	Plan on 5% increase
4160-2035	Building Maintenance	8,760	9,000	9,996	111.06%	Boilers, HVAC, locks, plumbing, fences, shed, etc.	14,000	14,000	14,000	14,000	5,000	55.56%	Masonry and wall repair in fire bay needed this year. Absorb supply lines.
4160-2040	Equipment Repair & Maint	294	1,000	432	43.23%	Annual generator maint, AV equipment, etc	500	500	500	500	(500)	-50.00%	Based on 4 yr avg
4160-2050	Contingency	-	1,000	-	0.00%	Unplanned emergency expenditures	500	500	500	500	(500)	-50.00%	Based on 4 yr avg
4160-3015	Licenses & Fees	100	100	-	0.00%	Underground storage tank registration	100	100	100	100	-	0.00%	Based on known fees
4160-3050	Other Contractual Services	3,603	1,600	812	50.77%	UST insp, fire extinguisher insp, Seacoast Security.	900	900	900	900	(700)	-43.75%	Move website hosting to Admin
Subtotal Operations		51,379	58,700	57,153	97.36%		59,965	59,965	59,965	59,965	1,265	2.16%	
Capital Outlay (see Capital Reserves Tab)													
31XX		337	11,500	7,944	69.08%	See Capital Reserves	16,000	16,000	16,000	16,000	4,500	39.13%	
TOTAL		69,455	91,638	83,129	90.71%		98,720	98,720	97,906	97,906	6,268	6.84%	
Payroll		17,739	21,438	18,032	84.11%		22,755	22,755	21,941	21,941	503	2.35%	
Operating Costs		51,379	58,700	57,153	97.36%		59,965	59,965	59,965	59,965	1,265	2.16%	
Capital		337	11,500	7,944	69.08%		16,000	16,000	16,000	16,000	4,500	39.13%	

FY 2025 Proposed Expenditures

Computation Tables:

#2 Fuel

Avg Gal/yr	2021 Gal	2022 Gal	2023 Gal	2024 est	\$/gal	Estimate
8,458	9754	7550	8,512	8017	\$2.60	\$21,991

Electricit

kWh/mo	\$/kWh	Delivery C	Service C	Annual Cost	
8,087.25	0.099	\$ 0.011	297.900	14,540	bldg
	0.116				
281.68	0.106	\$ 0.084	40.760	1,130	sign
27.00	14.310	\$ -	0.000	4,636	Demand
Total				\$20,306	

Contract Services

Fire Extinguisher Inspection	242.25
Seacoast Security	240.00
UST Inspection	350.00
	\$832

FY 2025 Proposed Expenditures

		FY 2023	FY 2024			FY 2025							
Acct. # 4170	Code Enforcement	Actuals	Budget	YTD @ 12/31/24	YTD %	Description	Manager Proposed	Select Board Recommend	Budget Committee Recommend	Final Adopted	Inc / (Dec)	% Change	Notes
Personnel													
4170-0110	CEO/Planning Salaries	68,109	70,890	71,565	100.95%	Code Enforcement Officer Salary CEO Assistant, 50% Planning Assistant Staff attending meetings Annual vehicle stipend for CEO Payroll Taxes on budgeted salaries and wages .5% of payroll for ME Paid Family Medical Leave MEPERS and ICMA 457 MMEHT Health Coverage MMA Risk Management Paid to all employees for meeting safety metrics	74,010	74,010	72,740	74,010	3,120	4.40%	Salary study adj made 2/24 after Budg committee vote
4170-0120	CEO/Planning Wages	65,185	74,090	74,805	100.96%		79,500	79,500	76,040	79,500	5,410	7.30%	Salary study adj made 2/24 after Budg committee vote
4170-0125	CEO/Planning Overtime	831	500	280	55.96%		500	500	500	500	-	0.00%	
4170-0140	Vehicle Stipend	-	2,100	1,925	91.67%		-	2,100	2,100	2,100	-	0.00%	Previously lumped in with Travel
4170-0150	FICA	11,442	11,940	12,594	105.48%		11,790	11,790	11,520	11,790	(150)	-1.26%	Salary study adj made 2/24 after Budg committee vote
4170-0155	PFML	-	-	-	0.00%		770	770	760	770	770	100.00%	New in 2025 - MANDATE Salary adj after BC Vote
4170-0160	Retirement	9,622	10,450	10,066	96.32%		10,640	10,640	10,300	10,640	190	1.82%	Salary study adj made 2/24 after Budg committee vote
4170-0170	Health Insurance	20,980	20,070	19,984	99.57%		20,410	20,410	20,410	20,410	340	1.69%	1/2 of Grant/Planning to Admin, 9% premium inc
4170-0180	Worker's Comp	3,098	1,952	1,830	93.77%		1,241	1,241	1,241	1,241	(711)	-36.42%	Based on current bill and wages-drop in cost
4170-0185	Safety/Incentive Pay	64	64	64	100.00%		-	-	0	-	(64)	-100.00%	Program change - pay only for part time staff
Subtotal Personnel		179,331	192,056	193,112	100.55%		198,861	200,961	195,611	200,961	8,905	4.64%	
Operations													
4170-0505	Travel & Mileage	2,184	100	24	24.23%	Mileage reimbursement, travel exp, for work or training	100	100	100	100	-	0.00%	CEO veh to personnel, sm amt for staff mileage
4170-0510	Training & Development	-	650	987	0.00%	Conferences and Classes	610	610	610	610	(40)	-6.15%	Apply Alford reimbursement
4170-0520	Dues	-	-	-	0.00%	Professional Dues	-	-	0	-	-	100.00%	
4170-1010	Office Supplies	1,032	1,000	489	48.91%	Misc Office Supplies	750	750	750	750	(250)	-25.00%	Based on 4 yr avg
4170-1015	Postage	545	1,000	357	35.70%	Postage & shipping	550	550	550	550	(450)	-45.00%	Based on 4 yr avg
4170-1510	Telephone	1,459	1,500	1,416	94.40%	Land line, long distance, wireless	1,461	1,461	1,461	1,461	(39)	-2.60%	Based on current rates, inc cell phone stipend
4170-2030	Equipment Rental	3,988	4,000	3,598	89.95%	Copier charges	3,604	3,604	3,604	3,604	(396)	-9.90%	Based on current contract
4170-3010	Legal and Advertising	6,540	6,500	138	2.12%	Public Notices, Attorney	5,000	5,000	5,000	5,000	(1,500)	-23.08%	Based on 4 yr avg
4170-3020	IT Support	-	-	31	101.00%	Georges Saucier	2,188	2,188	2,188	2,188	2,188	100.00%	Placeholder for new IT contract
4170-3025	Application Software	-	-	603	101.00%	Adobe, Barracuda, Office 365, Power DMS	530	530	530	530	530	100.00%	Based on current contracts
4170-3050	Other Contractual Services	20	-	-	0.00%	GIS and Mapping	-	-	0	-	-	0.00%	No longer in use
Subtotal Operations		15,768	14,750	7,643	51.82%		14,793	14,793	14,793	14,793	43	0.29%	
Capital Outlay (see Capital Reserves Tab)													
31XX		38	2,000	-	0.00%	See Capital Reserves	2,000	2,000	2,000	2,000	-	0.00%	
TOTAL		195,138	208,806	200,755	96.14%		215,653	217,754	212,404	217,754	8,948	4.29%	
Payroll		179,331	192,056	193,112	100.55%		198,861	200,961	195,611	200,961	8,905	4.64%	
Operating Costs		15,768	14,750	7,643	51.82%		14,793	14,793	14,793	14,793	43	0.29%	
Capital		38	2,000	-	0.00%		2,000	2,000	2,000	2,000	-	0.00%	

FY 2025 Proposed Expenditures

Computation Tables:

Telephone # lines	Monthly	Annual
Landline	1 76.75	\$921.00
Cell stipen	1 45.00	\$540.00
Total		\$1,461.00

Software		Training & Development (inc out of town travel costs)	
Adobe	\$287.88 annual	\$ 287.88	MBOIA Conference \$ 310
Barracuda	3yr paid in 2024		Misc various un \$ 700
Power DMS (\$66.75 per seat *3)	\$ 200.25		
Microsoft 365	\$ 37.05		
	\$525.18	Alfond reimb \$ (400)	
			\$610.00

Equipment Rental	
Xerox	\$300.31/mo
	\$3,603.72
Copier overages	
	\$3,603.72

Contract Services		Dues	
GIS		MBOIA? (who)	Cost
	\$0.00		\$0.00

FY 2025 Proposed Expenditures

		FY 2023	FY 2024				FY 2025						
Acct. # 4180	Committees & Events	Actuals	Budget	YTD @ 12/31/24	YTD %	Description	Manager Proposed	Select Board Recommend	Budget Committee Recommend	Final Adopted	Inc / (Dec)	% Change	Notes
Operations													*BC Rec adopted at TM
4180-5001	Memorial Day	647	800	686	85.70%	Veteran Grave Flags	750	750	750	750.00	(50)	-6.25%	4 yr avg
4180-5002	Planning Board	35	100	155	155.00%	Supplies, training	200	200	200	200.00	100	100.00%	4 yr avg
4180-5004	Special Projects	2,940	2,800	1,559	55.69%	Selectman's Projects	2,800	2,800	2,800	2,800.00	-	0.00%	4 yr avg
4180-5005	Vietnam Travelling Wall	-	-	-	0.00%	Weeklong event spons. by American Legion	-	-	2,000	2,000.00	2,000	100.00%	Move to TIF per BOS after BC Vote
4180-5050	Contingency	-	250	-	0.00%	Miscellaneous	-	-	-	-	(250)	-100.00%	4 yr avg
TOTAL		3,622	3,950	2,400	60.76%		3,750	3,750	5,750	5,750	1,800	45.57%	

Updated 3/26/2025

FY 2025
Proposed Expenditures

		FY 2023	FY 2024			FY 2025							
Acct. # 4220	Police Department	Actuals	Budget	YTD @ 12/31/24	YTD %	Description	Manager Proposed	Select Board Recommend	Budget Committee Recommend	Final Adopted	Inc / (Dec)	% Change	Notes
Personnel													
4220-0110 PD Salaries		179,856	179,970	180,592	100.35%	Chief, Deputy Chief Stipends paid per bargaining contract	180,890	180,890	172,900	180,890	920	0.51%	Salary study adj made 2/24 after Budg committee vote
4220-0115 Stipends		28,000	21,500	21,500	100.00%		20,750	20,750	20,750	20,750	(750)	-3.49%	75% of SRO Stipend to school
4220-0120 PD Wages		659,288	750,930	643,199	85.65%	Police Officers, Office Mgr, Dispatcher, SRO Scheduled and unscheduled OT	754,930	754,930	784,630	754,930	4,000	0.53%	Reduced vacancy funding to 75% of wage after BC Vote
4220-0125 PD Overtime		102,899	80,000	115,831	144.79%		87,000	87,000	87,000	87,000	7,000	8.75%	Scheduled + incidental OT, 2024 high-vacancies
4220-0130 PD Parttime		18,431	29,200	22,424	76.79%	Crossing Guards, Parking Enforcement, ACO Annual vehicle stipend for Chief	42,560	42,560	41,540	42,560	13,360	45.75%	Salary study adj made 2/24 after Budg committee vote
4220-0140 Vehicle Stipend		-	2,090	1,914	91.58%		-	-	-	-	(2,090)	-100.00%	Has Town vehicle - move to salary
4220-0150 FICA		74,704	89,200	75,082	84.17%	FICA and Medicare .5% of payroll for ME Paid Family Medical Leave	85,600	85,600	87,200	85,600	(3,600)	-4.04%	Salary adjustments made 2/24 after BC vote
4220-0155 PFML		-	-	-	0.00%		1,800	1,800	1,800	1,800	1,800	100.00%	New in 2025 - MANDATE
4220-0160 Retirement		123,280	141,970	115,774	81.55%	MEPERS Special Plan, ICMA	125,830	125,830	129,290	125,830	(16,140)	-11.37%	Salary adjustments made 2/24 after BC vote
4220-0170 Health Insurance		216,233	279,010	199,642	71.55%	MMEHT Health Coverage	273,220	273,220	273,220	273,220	(5,790)	-2.08%	9% prem inc, new elections, 75% SRO to school
4220-0180 Workers Comp		75,947	56,670	50,320	88.80%	MMA Risk Management Safety Incentive, Gym	33,040	33,040	33,040	33,040	(23,630)	-41.70%	Based on current bill and wages-drop in cost
4220-0185 Incentive Pay		-	14,980	5,705	38.08%	Memberships, Fitness incent	12,980	12,980	12,980	12,980	(2,000)	-13.35%	75% SRO to school
Subtotal Personnel		1,478,638	1,645,520	1,431,982	87.02%		1,618,600	1,618,600	1,644,350	1,618,600	(26,920)	-1.64%	
Operations													
4220-0505 Travel & Mileage		4,707	4,000	2,911	72.78%	Mileage and transportation for use of personal vehicles for work or training, lodging, meals	3,500	3,500	3,500	3,500	(500)	-12.50%	Based on 4yr history Add'l for new hires and national conference inc
4220-0510 Training & Development							27,000	27,000	27,000	27,000	2,500	10.20%	
4220-0520 Dues		830	1,000	535	53.50%	FBI LEEDA, MCP, IACP	1,100	1,100	1,100	1,100	100	10.00%	
4220-0525 Clothing & Apparel		9,913	12,000	14,270	118.92%	Uniforms and gear - new hires	13,500	13,500	13,500	13,500	1,500	12.50%	Based on 4yr history
4220-0530 Clothing Maintenance		5,700	7,150	5,250	73.43%	Clothing stipend plus incidental	7,150	7,150	7,150	7,150	-	0.00%	Clothing stipend per contract plus incidental cleaning
4220-1010 Office Supplies		3,192	3,500	2,878	82.24%	General office supplies	3,500	3,500	3,500	3,500	-	0.00%	Based on 4yr history
4220-1015 Postage		307	500	288	57.62%	Postage & shipping	350	350	350	350	(150)		Based on 4yr history
4220-1020 Other Supplies		2,882	3,000	3,011	100.36%	General station supplies	4,000	4,000	4,000	4,000	1,000	33.33%	Based on 4yr history
4220-1025 Books/Periodicals		472	600	784	130.59%	Maps and street reference guides, LEO Manual	600	600	600	600	-	0.00%	Based on 4yr history
4220-1035 Motor Fuel		41,255	44,000	32,588	74.06%	Unleaded	37,500	37,500	37,500	37,500	(6,500)	-14.77%	Based on 3 yr Avg use and \$/gal

FY 2025
Proposed Expenditures

		FY 2023	FY 2024			FY 2025							
Acct. # 4220	Police Department	Actuals	Budget	YTD @ 12/31/24	YTD %	Description	Manager Proposed	Select Board Recommend	Budget Committee Recommend	Final Adopted	Inc / (Dec)	% Change	Notes
4220-1050	Public Safety Equipment	32,464	15,000	16,702	111.35%	Taser contract, spike strips, radar units, etc	15,000	15,000	15,000	15,000	-	0.00%	Based on 4yr history
4220-1070	Computer Hardware	1,876	3,000	5,216	173.86%	Repair, replacement parts, NOT new computers	2,500	2,500	2,500	2,500	(500)	-16.67%	Incidental repairs - putting capital costs here historically
4220-1510	Telephone	17,367	17,400	16,735	96.18%	Cell phones, stipends, land lines, Fax, MiFi hotspots	17,400	21,300	21,300	21,300	3,900	22.41%	Based on current rates, add 13 camera MiFi for 6 mos
4220-1541	Electricity	8,311	8,500	10,204	120.05%	Electricity bills	9,370	9,370	9,370	9,370	870	10.24%	3 yr avg use, new First Point contract rate
4220-1542	Heat	3,083	4,000	2,881	72.04%	Propane	3,050	3,050	3,050	3,050	(950)	-23.75%	Based on 3 yr Avg use and \$/gal
4220-1543	Water	1,700	1,730	1,691	97.74%	Water service quarterly bills	1,880	1,880	1,880	1,880	150	8.67%	FWD 11% increase
4220-2015	Vehicle Repair & Maint	11,966	18,000	13,863	77.02%	Preventive Maint and Repairs	15,000	15,000	15,000	15,000	(3,000)	-16.67%	Based on 4yr history. Newer fleet.
4220-2030	Equipment Rental	1,861	2,220	2,174	97.91%	Copiers	2,460	2,460	2,460	2,460	240	10.81%	Current contract rate
4220-2035	Building Maintenance	-	4,800	4,421	92.10%	Boiler maintenance, plumbing, misc repairs, supplies, etc	6,000	6,000	6,000	6,000	1,200	25.00%	Moved from Equipment Repair line
4220-2040	Equipment Repair & Maint	9,275	2,000	2,619	130.95%	Generator maintenance Unplanned emergency expenditures	3,000	3,000	3,000	3,000	1,000	50.00%	Based on 4yr history
4220-2050	Contingency	585	1,000	436	43.63%		600	600	600	600	(400)	-40.00%	Based on 4yr history
4220-3010	Legal and Advertising	1,778	600	648	108.00%	Town attorney and job ads	900	900	900	900	300	50.00%	Based on 4yr history
4220-3020	IT Support	-	3,000	5,016	167.21%	Network IT specialist help	15,625	15,625	15,625	15,625	12,625	420.83%	Placeholder for new IT contract
4220-3025	Application Software	35,796	39,170	47,398	121.01%	PowerDMS, UOF Sim, BWC storage, Security, backup, etc.	42,370	42,370	42,370	42,370	3,200	8.17%	Add Powerready training software
4220-3050	Other Contractual Services	15,996	12,850	12,227	95.15%	Shredding, radar calibr, MLEAP, Pest Svc, candidate testing, etc	15,585	15,585	15,585	15,585	2,735	21.28%	Testing for new hires, add k-9 preventive care
4220-3055	Cleaning Services	4,800	5,700	5,675	99.56%	Janitor service	13,000	13,000	13,000	13,000	7,300	128.07%	New janitorial contract w/extra services
Subtotal Operations		232,384	239,220	232,515	97.20%		261,940	265,840	265,840	265,840	26,620	11.13%	
Capital Outlay (see Capital Reserves Tab)													
32XX		48,454	144,000	139,127	96.62%	See Capital Reserves	185,050	185,050	185,050	185,050	41,050	28.51%	
TOTAL		1,759,476	2,028,740	1,803,624	88.90%		2,065,590	2,069,490	2,095,240	2,069,490	40,750	2.01%	
Payroll		1,478,638	1,645,520	1,431,982	87.02%		1,618,600	1,618,600	1,644,350	1,618,600	(26,920)	-1.64%	
Operating Costs		232,384	239,220	232,515	97.20%		261,940	265,840	265,840	265,840	26,620	11.13%	
Capital		48,454	144,000	139,127	96.62%		185,050	185,050	185,050	185,050	41,050	28.51%	

Updated 3/26/2025

FY 2025 Proposed Expenditures

Computation Tables:

Propane

Avg Gal/yr	2021 Gal	2022 Gal	2023 Gal	2024 Gal	\$/gal	Estimate	
1,359	1026.72	1707.73	1,428	1,273.60	\$2.24		\$3,044

Gas Use

Unleaded

Avg Gal/m	2021 Gal	2022 Gal	2023 Gal	2024 Gal	\$/gal	Estimate	
1,174			14,086	12,500.59	\$2.65		\$37,332

Ultra Low Sulphur Diesel

4			45	32.70	\$2.79		\$132
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Debit Card Purchases

TOTAL

\$37,464

Electricit

kWh/mo	\$/kWh	Delivery Chg	Service Chg	Annual Cost
3,975.64	0.099	\$ 0.084	40.760	\$9,370
	0.116			

Telephone # lines	Monthl	Annual
MiFi	11	39.23 \$ 5,178.36
Cell phones	1	42.77 \$ 513.24
	1	44.79 \$ 537.48
Landline bill	1	327.08 \$ 3,924.96
Ph Stipend	1	0.00 \$ -
Cameras 6	13	39.23 \$ 3,059.94
Fax line	1	38.88 \$ 466.56
Internet	1	305.77 \$ 3,669.24
Total		\$17,349.78

Contractual Services

Simply Safe	500.00
K9 Preventive care/Vaccines	500.00
Shredding on site 12@\$37+\$156 add. p/	600.00
Carrabassett Security (Evidence Rm)	300.00
MLEAP Accreditation - Dirigo	3,500.00
MLEAP Annual Fee	750.00
Backgroun 3 @ \$425	1,275.00
Polygraphs 3 @ \$450	1,350.00
Physicals 3 @ \$120	360.00
Psych Evals 3@550	1,650.00
Pest Control	1,300.00
Radar Calibration	1,500.00
All other testing	2,000.00
Verizon Targets?	
Total	\$15,585.00

Equipment \$/mo	Annual
Xerox Copi \$ 163.30	1,959.60
Copier overage	500.00
Total	\$2,459.60

Application Software

Power DMS	1,618.00
Power Ready - FTO Program	3,710.00
Dell - Office 365	2,700.00
CLEAR-Thomson Reuters	2,250.00
Reconyx (camera)	240.00
Zoom	160.00
Upsafety	3,100.00
Cleverbridge - Mailstore	200.00
OIT Maine Metro	200.00
Central Square - Formerly TriTe	8,520.00
Evidence.com (body cams)	14,250.00
WhentoWork	400.00
CPI (Open Fox)	400.00
Pack Tracker (K9)	140.00
MSDS Online	170.00
Idemia LiveScan Fingerprinting	3,503.00
ID Card Service	500.00
Nest Camera Cloud recording	300.00
Google Nest	0.00
Barracuda email 3 yr (pd 2024)	
Bull Durham security 3 yr (pd 2024)	
Barracuda BU 3 yr (pd 2024)	
Total	\$42,361.00

Dues

IACP	380.00
MCOPA	300.00
FBI-LEEDA	250.00
NESPIN	100.00
MACA (new in 2024) 2 @ \$35	70.00
Total	\$1,100.00

Training & Development (inc out of town travel costs)

Ammunition	5,000.00
Executive Con	3,000.00
College Tuitio	8,000.00
Officers Traini	8,380.00
LEPS Phase 1	1,500.00
NE Regional	1,620.00
Alfond reimbu	-500.00
Total	\$27,000.00

FY 2025 Proposed Expenditures

		FY 2023	FY 2024			FY 2025							
Acct. # 4230	Fire Department	Actuals	Budget	YTD @ 12/31/24	YTD %	Description	Manager Proposed	Select Board Recommend	Budget Committee Recommend	Final Adopted	Inc / (Dec)	% Change	Notes
Personnel													
4230-0110 FD Salaries		71,575	73,720	74,294	100.78%	Fire Chief On call stipends, Mechanic Stipend	75,670	75,670	75,670	75,670	1,950	2.65%	2.5% COLA
4230-0115 Stipends		3,500	3,500	3,500	100.00%		6,500	6,500	3,500	6,500	3,000	85.71%	Added mechanic stipend after BC vote
4230-0120 FD Wages		456,315	476,800	491,367	103.06%	Firefighters and per diems Scheduled and unscheduled OT	565,700	565,700	539,900	565,700	88,900	18.65%	Salary study adj made 2/24 after Budg committee vote
4230-0125 FD Overtime		11,416	12,000	16,823	140.20%		16,300	16,300	15,500	16,300	4,300	35.83%	Salary study adj made 2/24 after Budg committee vote
4230-0150 FICA		43,385	46,960	48,162	102.56%	7.65% of all wages .5% of payroll for ME Paid Family Medical Leave MainePERS Special plan AC	54,210	54,210	51,950	54,210	7,250	15.44%	Salary study adj made 2/24 after Budg committee vote
4230-0155 PFML		-	-	-	0.00%		3,540	3,540	3,400	3,540	3,540	100.00%	New in 2025 - MANDATE Salary adj after BC Vote
4230-0160 Retirement		47,431	62,560	53,885	86.13%		76,340	76,340	72,610	76,340	13,780	22.03%	Salary study adj made 2/24 after Budg committee vote
4230-0170 Health Insurance		108,734	86,940	79,920	91.93%		87,621	87,621	87,621	87,621	681	0.78%	9% increase to health ins
4230-0180 Workers Comp		98,040	94,530	91,593	96.89%	MMA Risk Management Injury/disability insurance for PT & Per Diem Paid to all employees for meeting safety metrics	29,720	29,720	29,720	29,720	(64,810)	-68.56%	Based on current bill and wages-drop in cost
4230-0182 Volunteer Insurance		1,821	1,825	1,821	99.78%		1,825	1,825	1,825	1,825	-	0.00%	
4230-0185 Incentive Pay		288	720	288	40.00%		1,426	1,426	1,426	1,426	706	98.06%	Program change - pay only for part time staff
Subtotal Personnel		842,505	859,555	861,654	100.24%		918,852	918,852	883,122	918,852	59,297	6.90%	
Operations													
4230-0510 Training & Development		2,023	4,500	3,044	67.65%	Conferences and Classes Professional dues: MFCA, IAFF	2,700	2,700	2,700	2,700	(1,800)	-40.00%	Based on 4 yr avg. Apply Alfond reimbursement
4230-0520 Dues		875	1,200	330	27.50%		530	530	530	530	(670)	-55.83%	MFCA, IAFF
4230-0525 Clothing & Apparel		24,420	25,000	25,679	102.72%	Uniforms and Gear	25,000	25,000	25,000	25,000	-	0.00%	5 sets/yr. 5 yr replacemt
4230-1010 Office Supplies		88	300	185	61.71%		200	200	200	200	(100)	-33.33%	Based on 4 yr avg
4230-1015 Postage		32	50	79	157.50%	General office supplies Postage and shipping charges	50	50	50	50	-	0.00%	Based on 4 yr avg
4230-1020 Other Supplies		40	750	741	98.76%		750	750	750	750	-	0.00%	Based on 4 yr avg
4230-1025 Books/Periodicals		-	100	74	74.24%	FF periodical	100	100	100	100	-	0.00%	Based on 4 yr avg
4230-1035 Motor Fuel		15,769	14,300	13,797	96.48%		13,200	13,200	13,200	13,200	(1,100)	-7.69%	Based on 2 yr avg use and \$/gallon
4230-1040 Tools & Equipment		19	500	212	42.38%	Small tools FF equipment, lighting, AEDs, etc	500	500	500	500	-	0.00%	Based on 4 yr avg
4230-1050 Public Safety Equipment		15,204	18,000	16,837	93.54%		15,500	15,500	15,500	15,500	(2,500)	-13.89%	Based on 4 yr avg
4230-1070 Computer Hardware		3,430	-	-	0.00%	Computer peripherals & parts	-	-	-	-	-	100.00%	Move to capital reserves

FY 2025 Proposed Expenditures

		FY 2023	FY 2024			FY 2025							
Acct. # 4230	Fire Department	Actuals	Budget	YTD @ 12/31/24	YTD %	Description	Manager Proposed	Select Board Recommend	Budget Committee Recommend	Final Adopted	Inc / (Dec)	% Change	Notes
4230-1510	Telephone	5,050	5,100	5,058	99.17%	Land lines, long distance, wireless, ipads	5,070	5,070	5,070	5,070	(30)	-0.59%	Based on current rates
4230-1541	Electricity	493	500	600	119.94%	Electricity for Farmington Falls Station	670	670	670	670	170	34.00%	Based on 3 yr avg kWh & current rates
4230-1542	Heat	1,259	1,300	1,268	97.51%	Heat for Farmington Falls Station	1,040	1,040	1,040	1,040	(260)	-20.00%	Based on 2 yr avg use and \$/gallon
4230-1543	Water	356	370	356	96.29%	Water for Farmington Falls Station	400	400	400	400	30	8.11%	FWD 1.11% increase
4230-2015	Vehicle Repair & Maint	21,619	23,000	24,161	105.05%	Preventive maint and repairs	23,000	23,000	23,000	23,000	-	0.00%	Based on 4 yr avg
4230-2030	Equipment Rental	-	-	-	0.00%	Copier Rental Contract	1,512	1,512	1,512	1,512	1,512	100.00%	New in 2025 - old unit died. Add to Town contract
4230-2035	Building Maintenance Equipment Repair & Maint	1,094	1,000	3,371	337.11%	Fire station repairs	2,000	2,000	2,000	2,000	1,000	100.00%	Based on 4-yr plus known repairs for 2025
4230-2040	Contingency	7,607	8,000	8,226	102.83%	Hoist, SCBA, etc. Unplanned emergency expenditures	8,500	8,500	8,500	8,500	500	6.25%	Based on 4 yr avg
4230-2050	Legal and Advertising	1,346	3,000	2,359	78.63%	Budget for advertising open positions	1,000	1,000	1,000	1,000	(2,000)	-66.67%	Based on 4 yr avg
4230-3010	Licenses and Fees	1	-	-	100.00%	Compressed air license	-	-	-	-	-	100.00%	Placeholder for new IT Contract
4230-3015	IT Support	-	-	112	100.00%	Georges Saucier services	125	125	125	125	125	100.00%	
4230-3020	Application Software Other Contractual	-	-	680	100.00%	Reporting Software, Power DMS	3,125	3,125	3,125	3,125	3,125	100.00%	
4230-3025	Services	-	6,790	3,161	46.55%	Health assessments	8,200	8,200	8,200	8,200	1,410	20.77%	
4230-3050		778	3,500	3,246	92.74%		3,500	3,500	3,500	3,500	-	0.00%	
Subtotal Operations		101,504	117,260	113,575	96.86%		116,672	116,672	116,672	116,672	(588)	-0.50%	
Capital Outlay (see Capital Reserves Tab)													
33XX		70,238	160,075	12,572	7.85%	See Capital Reserves	165,800	165,800	165,800	165,800	5,725	3.58%	
TOTAL		1,014,246	1,136,890	987,801	86.89%		1,201,324	1,201,324	1,165,594	1,201,324	64,434	5.67%	
Payroll		842,505	859,555	861,654	100.24%		918,852	918,852	883,122	918,852	59,297	6.90%	
Operating Costs		101,504	117,260	113,575	96.86%		116,672	116,672	116,672	116,672	(588)	-0.50%	
Capital		70,238	160,075	12,572	7.85%		165,800	165,800	165,800	165,800	5,725	3.58%	

Updated 3/26/2025

FY 2025 Proposed Expenditures

Computation Tables:

Diesel Use

2021 Gal	2022 Gal	2023 Gal	2024 Gal	vg/mont	\$/Gal.	Estimate
		3,334	3,277.00	275.46	2.92	\$9,652

Gas Use

2021 Gal	2022 Gal	2023 Gal	2024 Gal	vg/mont	\$/Gal.	Estimate
		1,109	1,533.94	110.14	2.65	\$3,502

TOTAL \$13,200

Heating Fuel

2021 Gal	2022 Gal	2023 Gal	2024 Gal	vg/mont	\$/Gal.	Estimate
374		415	389	420.40	33.31	2.60
						\$1,039

Electricity

kWh/mo	\$/kWh	Delivery Chg	Service Ch	Annual Cost
76.94	0.106	\$ 0.084	40.760	\$670

Telephone # lines

Land line	1	183.00	\$2,196.00
Cell phone	1	42.77	\$ 513.24
Ipads	5	39.23	2,353.80
Total			\$5,063

Training & Development (inc out of town travel costs)

Annual MFCA Conference	400.00
FFI & FFII Certification	
Alfond reimbursement	-2,200.00
First Aid and CPR	
Other Training	4,500.00
Total	\$2,700

Application Software

Reporting	5,300.00
When to Work	522.00
Power DMS	2,202.75
MSDS	166.50
Barracuda - 3 yr paid 2024	
Total	\$8,191

Dues

IAFC	230.00
ME Fire Chief's Associ	300.00
NFPA	
MSFFF	
Total	\$530

Contractual Services

United Diagnostic Ser	3,500.00
Physical Exams	
Vaccines	
Total	\$3,500

FY 2025 Proposed Expenditures

		FY 2023	FY 2024				FY 2025						
Acct. #	Other Public Safety	Actuals	Budget	YTD @ 12/31/24	YTD %	Description	Manager Proposed	Select Board Recommend	Budget Committee Recommend	Final Adopted	Inc / (Dec)	% Change	Notes
4235-1543	Hydrants	345,475	350,657	350,812	100.04%	Water service	395,200	395,200	395,200	395,200	44,543	12.70%	12% increase per FWD - set by PUC
4250-1541	Street Lights	69,537	70,000	75,381	107.69%	Electricity	77,600	77,600	77,600	77,600	7,600	10.86%	3 yr avg use, current rates, new First Point contract, new LED lights added
4270-3050	Ambulance Services	41,950	50,230	50,226	99.99%	MaineHealth EMS	62,040	62,040	62,040	62,040	11,810	23.51%	New MaineHealth EMS subsidy
TOTAL		456,962	470,887	476,419	101.17%		534,840	534,840	534,840	534,840	63,953	13.58%	

Updated 3/26/2025

Computation Tables:

Electricity					
kWh/mo	\$/kWh	Delivery Ch.	Service Ctr	Annual Cost	
1,182.31	0.106	\$ 0.084	489.120	8,580	Twelve traffic light accounts
217.99	0.106	\$ 0.084	40.760	990	Academy St
73.00	0.106	\$ 0.084	40.760	660	Bridge St
30.42	0.106	\$ 0.084	40.760	560	Church St
332.85	0.106	\$ 0.084	40.760	1,250	Front St pole 5
58.23	0.106	\$ 0.084	40.760	620	Front St pole 9
134.70	0.106	\$ 0.084	40.760	800	Front St pole 10
0.00	0.106	\$ 0.084	40.760	490	Perham St
342.19	0.106	\$ 0.084	40.760	1,270	South St
7,500.00	0.099	4,437.32		62,391	Street lights
	0.116				
Total				\$77,611	

Northstar Assessment		
FY24	53,286	\$ 26,643
FY25	70,778	\$ 35,389
50% of each fiscal year for our calendar year		

FY 2025
Proposed Expenditures

		FY 2023	FY 2024			FY 2025							
Acct. # 4310	Public Works	Actuals	Budget	YTD @ 12/31/2024	YTD %	Description	Manager Proposed	Select Board Recommend	Budget Committee Recommend	Final Adopted	Inc / (Dec)	% Change	Notes
Personnel													
4310-0110	PW Salaries	135,500	142,200	110,134	77.45%	PW Director, Assistant	99,500	99,500	99,500	99,500	(42,700)	-30.03%	2.5% COLA, 75% of assistant to Fire
4310-0120	PW Wages	539,751	654,100	617,546	94.41%	Foremen, Crew	526,000	526,000	539,400	526,000	(128,100)	-19.58%	Eliminate one foreman & Mechanic, vacancy to 75% of wages after BC Vote
4310-0125	Overtime	110,938	75,000	100,605	134.14%	Overtime for full time staff Cemetery Maint and Sidewalk Snow Removal	100,000	100,000	100,000	100,000	25,000	33.33%	COLA and last 2 yrs, increased weather events
4310-0130	Part time	8,234	23,000	19,789	86.04%		23,300	23,300	23,300	23,300	300	1.30%	PT Cemetery, Sidewalk snow
4310-0150	FICA	67,050	72,620	69,023	95.05%	FICA and Medicare .5% of payroll for ME Paid	59,890	59,890	60,910	59,890	(12,730)	-17.53%	Salary study adj made 2/24 after Budg committee vote
4310-0155	PFML	-	-	-	0.00%	Family Medical Leave	3,920	3,920	3,990	3,920	3,920	100.00%	New in 2025 - MANDATE Salary adj after BC Vote
4310-0160	Retirement	55,658	70,410	55,583	78.94%	MEPERS and ICMA 457	54,740	54,740	56,190	54,740	(15,670)	-22.26%	Eliminate 2 positions Salary adj after BC vote
4310-0167	Health Insurance Workers	129,331	173,320	131,962	76.14%	MMEHT Health and Dental	148,400	148,400	148,400	148,400	(24,920)	-14.38%	9% MMEHT inc, 2 less staff
4310-0168	Compensation	66,302	63,950	61,788	96.62%	MMA Risk Management Paid to all employees for meeting safety metrics	28,428	28,428	28,428	28,428	(35,522)	-55.55%	Based on current bill and wages-drop in cost
4310-0185	Incentive Pay	410	448	378	84.29%		78	78	78	78	(370)	-82.59%	Program change - pay only for part time staff
Subtotal Personnel		1,113,173	1,275,048	1,166,809	91.51%		1,044,256	1,044,256	1,060,196	1,044,256	(230,792)	-18.10%	
Operations													
4310-0510	Training & Development	327	100	1,574	1573.79%	Conferences and Classes	380	380	380	380	280	280.00%	Planned training plus \$100 for misc. Apply Alford reimb
4310-0525	Clothing & Apparel	7,830	8,000	10,050	125.62%	Uniforms, boots	8,500	8,500	8,500	8,500	500	6.25%	Based on 4 yr avg - 2024 turnover = higher cost
4310-1010	Office Supplies	3,476	6,000	1,581	26.35%	General office supplies	3,000	3,000	3,000	3,000	(3,000)	-50.00%	Have been applying costs that don't go here in past
4310-1015	Postage	14	50	16	32.00%	Postage and shipping	50	50	50	50	-	0.00%	
4310-1020	Other Supplies	2,230	500	52	10.33%	General supplies	500	500	500	500	-	0.00%	Based on 4 yr avg
4310-1035	Motor Fuel	107,076	89,800	88,122	98.13%	Diesel and Unleaded	83,400	83,400	83,400	83,400	(6,400)	-7.13%	Based on avg monthly use - diesel and unleaded costs lower
4310-1040	Tools & Light Equipment	599	1,000	342	34.16%	Small tools	-	-	-	-	(1,000)	-100.00%	Distribute to appropriate accounts (veh maint, road maint, etc.)
4310-1044	Street Signs	6,972	5,000	8,425	168.50%	Purchase of street signs	8,000	8,000	8,000	8,000	3,000	60.00%	Steady upward trend in material costs
4310-1046	Sand / Salt / Cutting Edges	164,101	150,000	166,406	110.94%	Winter Maintenance	150,000	150,000	150,000	150,000	-	0.00%	Based on 3 yr average (2021 is abnormally low)
4310-1050	Safety Equipment	8,621	3,500	5,869	167.68%	Traffic control supplies	4,500	4,500	4,500	4,500	1,000	28.57%	Based on 4yr trend
4310-1510	Telephone	5,519	5,280	5,735	108.63%	Land lines, phone stipends, wireless	5,700	5,700	5,700	5,700	420	7.95%	Based on current rates. Didn't budget cell phones in 2024

FY 2025
Proposed Expenditures

		FY 2023	FY 2024			FY 2025							
Acct. # 4310	Public Works	Actuals	Budget	YTD @ 12/31/2024	YTD %	Description	Manager Proposed	Select Board Recommend	Budget Committee Recommend	Final Adopted	Inc / (Dec)	% Change	Notes
4310-1541	Electricity	4,732	4,500	7,561	168.03%	Electricity billings	6,500	6,500	6,500	6,500	2,000	44.44%	Based on 3 yr avg kWh, new First point contract
4310-1542	Heat	15,956	15,000	17,690	117.93%	Heating fuel	14,000	14,000	14,000	14,000	(1,000)	-6.67%	Based on 3yr avg use, costs down for fuel
4310-1543	Water	492	500	499	99.81%	Water service bills	560	560	560	560	60	12.00%	FWD 11% increase for 2025
4310-2015	Vehicle Repair & Maint	134,435	110,000	164,801	149.82%	Preventive maint and repairs	180,000	180,000	180,000	180,000	70,000	63.64%	Based on 3 yr trend, outsourcing mechanic-transfer that salary here
4310-2030	Equipment Rental	66,435	30,000	54,150	180.50%	Rental for paving - rollers, pavers, etc. Copiers, Repairs and maintenance for PW Garage buildings	3,840	3,840	3,840	3,840	(26,160)	-87.20%	Based on 3 yr avg and know contracts
4310-2035	Building Maintenance	8,340	10,000	10,294	102.94%	Lift, hoist, time clock, radios, etc	9,000	9,000	9,000	9,000	(1,000)	-10.00%	Move annual hoist and lift inspections to equipment
4310-2040	Equipment Repair & Maint	3,455	-	-	0.00%	Mowing of outlying cemeteries, building maintenance, supplies	3,800	3,800	3,800	3,800	3,800	100.00%	Based on 4 yr averages for these items
4310-2043	Cemeteries Maintenance	55,436	29,000	34,301	118.28%	Flower Gardens/Aesthetics	40,000	40,000	40,000	40,000	11,000	37.93%	Contract increase, tree removals, planned fence repairs. Offset by trust inc
4310-2044	Grounds Maintenance	4,572	3,000	3,428	114.25%	Paving, crack sealing, potholing, sweeping, etc	3,000	3,000	3,000	3,000	-	0.00%	Based on 4 yr average
4310-2045	Road Maintenance	124,370	90,000	146,854	163.17%	Striping of roads and crosswalks	150,000	150,000	150,000	150,000	60,000	66.67%	Avg 4-year annual increase 9% - cost of asphalt, etc.
4310-2047	Line Striping	24,965	24,965	32,000	128.18%	Tires for trucks and motorized equipment	34,000	34,000	34,000	34,000	9,035	36.19%	Lucas contract increase
4310-2049	Tires	7,759	8,000	12,227	152.84%	Town Attorney, legal ads, job ads	8,000	8,000	8,000	8,000	-	0.00%	Based on 4-yr average expenditure
4310-2050	Contingency	-	-	-	0.00%	State permits/licenses, CDL reimbursements	-	-	-	-	-	100.00%	-
4310-3010	Legal and Advertising	2,276	1,000	40	4.00%	Network management	1,000	1,000	1,000	1,000	-	0.00%	Based on 4-yr average expenditure
4310-3015	Permits & Fees	218	-	-	0.00%	Office 365, Power DMS, SDS, Barracuda	-	-	-	-	-	0.00%	Placeholder for new IT Contract
4310-3020	IT Support	-	-	-	0.00%	Physicals, drug tests, security system, fire extinguishers, UMF Fee,	1,875	1,875	1,875	1,875	1,875	100.00%	Office 365 expenses were being lumped in Admin
4310-3025	Application Software	1,142	870	1,582	181.85%	Bulky waste disposal	1,330	1,330	1,330	1,330	460	52.87%	Correct contracts being charged to other accounts
4310-3050	Other Contractual Services	1,326	1,000	692	69.20%		3,100	3,100	3,100	3,100	2,100	210.00%	Potential 5% increase
4310-3070	Waste Removal	580	600	627	104.58%		660	660	660	660	60	10.00%	
Subtotal Operations		763,252	597,665	774,919	129.66%		724,695	724,695	724,695	724,695	127,030	21.25%	
Capital Outlay (see Capital Reserves Tab)													
35XX		1,547,283	1,059,489	1,119,858	105.70%	See Capital Reserves	1,091,050	1,091,050	1,091,050	1,091,050	31,561	2.98%	
TOTAL		3,423,709	2,932,202	3,061,586	104.41%		2,860,001	2,860,001	2,875,941	2,860,001	(72,201)	-2.46%	
Payroll		1,113,173	1,275,048	1,166,809	91.51%		1,044,256	1,044,256	1,060,196	1,044,256	(230,792)	-18.10%	
Operating Costs		763,252	597,665	774,919	129.66%		724,695	724,695	724,695	724,695	127,030	21.25%	
Capital		1,547,283	1,059,489	1,119,858	105.70%		1,091,050	1,091,050	1,091,050	1,091,050	31,561	2.98%	

Updated 03/26/2024

FY 2025 Proposed Expenditures

Computation Tables:

Diesel Use

2021 Gal	2022 Gal	2023 Gal	2024 Gal	Avg/month	\$/Gal.	Estimate
		23,443	23,654.00	1962.38	2.92	\$68,762

Gas Use

2021 Gal	2022 Gal	2023 Gal	2024 Gal	Avg/month	\$/Gal.	Estimate
		4,722	6,282.93	458.52	2.65	\$14,581

TOTAL \$83,400

Heating Fuel

2021 Gal	2022 Gal	2023 Gal	2024 Gal	Avg/month	\$/Gal.	Estimate
4,838	6,229	4,905	5,538.30	448.13	2.60	\$13,982

Electricit

kWh/mo	\$/kWh	Delivery Chg	Service Chg	Annual Cost
2,682.03	0.099	\$ 0.084	40.760	\$6,480
	0.116			

Telephone # lines	Monthl	Annual
Cell phones	6	41.88 \$3,015.36
	1	15.52 \$ 186.24
Landline bill	1	115.58 \$ 1,386.96
Ph Stipends	9	120.00 \$ 1,080.00
		\$ -
Total		\$5,669

Training & Development (inc out of town travel costs)

ME L.Road 11 staff x 2 trainings
Misc unplanned training
Alfond Reimbursement
Total

Application Software

Power DMS	801.00
Dell - Office 365	353.40
Barracuda-3 yr paid in 2024	0.00
MSDS Online	166.50
Total	\$1,321

Contractual Services

Physicals - post offer	\$ 116	Allow for turnover
DOT Drug & alcohol testing		
University of Maine System		
Fire Extinguisher maint		
Security System		
CAI - web GIS support		
Total		

Dues

Total	\$0

Equipment Rental \$/mo

Xerox Copiers	\$ 165.80
Copier overage	
York Hill Repeater (\$450/qtr)	
Paving & roadwork rentals (move to capital and road maint)	
Total	

FY 2025
Proposed Expenditures

		FY 2023	FY 2024			FY 2025							
Acct. # 4320	Recycling	Actuals	Budget	YTD @ 12/31/24	YTD %	Description	Manager Proposed	Select Board Recommend	Budget Committee Recommend	Final Adopted	Inc / (Dec)	% Change	Notes
Personnel													
4320-0120	Recycling Wages	36,447	43,200	40,784	94.41%	Transfer Station Staff (part time)	44,300	44,300	44,300	44,300	1,100	2.55%	2.5% COLA
4320-0150	FICA	2,788	3,305	3,120	94.40%	7.65% of wages	3,390	3,390	3,390	3,390	85	2.57%	2.5% COLA
4320-0155	PFML	-	-	-	0.00%	.5% of payroll for ME Paid Family Medical Leave	230	230	230	230	230	0.00%	New in 2025 - MANDATE
4320-0180	Workers Compensation	2,995	5,910	5,799	98.12%	MMA Risk Management	1,260	1,260	1,260	1,260	(4,650)	-78.68%	Based on current bill and wages-drop in cost
4320-0185	Safety Incentive Pay	-	-	-	0.00%	Annual incentive pay	78	78	78	78	78	0.00%	Program change - pay only for part time staff
Subtotal Personnel		42,231	52,415	49,702	94.82%		49,258	49,258	49,258	49,258	(3,157)	-6.02%	
Operations													
4320-1010	Office Supplies	12	50	93	186.62%	General office supplies	50	50	50	50	-	0.00%	Based on 4-yr expenditure data
4320-1030	Facility Maint Supplies	783	750	784	104.60%	Transfer station maintenance	-	-	-	-	(750)	-100.00%	Move to 4230-2035
4320-1035	Motor Fuel	592	500	1,689	337.85%	Diesel and Unleaded	800	800	800	800	300	60.00%	Based on avg monthly use - prices lower
4320-1541	Electricity	1,860	1,500	1,061	70.72%	Electricity bills	1,500	1,500	1,500	1,500	-	0.00%	Based on 3 yr avg kWh, Standard Offer price
4320-1542	Heat	2,096	2,000	1,521	76.04%	Heating fuel	1,400	1,400	1,400	1,400	(600)	-30.00%	Based on 4yr avg use, costs down for fuel
4320-2015	Vehicle Repair & Maint	-	-	1,664	0.00%	Sweeper, Skid Steer	1,500	1,500	1,500	1,500	1,500	0.00%	Based on 4-yr expenditure data (charges in wrong accounts)
4320-2035	Facility Maint	-	-	-	0.00%	Transfer station facility maintenance & maint supply	800	800	800	800	800	100.00%	Move from 4230-1030. Based on 4-yr expense data
4320-2040	Equipment Repair & Maint	178	-	650	0.00%	Misc equipment maintenance	500	500	500	500	500	0.00%	Based on 4-yr expenditure data
4320-3010	Legal and Advertising	-	100	-	0.00%	Event and job ads	-	-	-	-	(100)	-100.00%	No use since 2021
4320-3015	License/Fee	-	-	379	0.00%	Storage facility license	400	400	400	400	400	0.00%	Based on 4-yr cost trend - has been in contract svc act
4320-3050	Other Contractual Services	139,675	135,000	122,335	90.62%	Recycling, Landfill Fees inc hauling & tipping	133,700	133,700	133,700	133,700	(1,300)	-0.96%	Based on 4-yr expenditure data. 5% increase to Archies and Waste Management
4320-3070	Waste Removal	435	-	-	0.00%	Bulky Waste	-	-	-	-	-	0.00%	Moved to 4230-3050 in 2024
4320-3072	Hazardous Waste	-	-	-	0.00%	AVCOG HHW program fees	1,000	1,000	1,000	1,000	1,000	0.00%	Based on 4-yr cost trend - has been in contract svc act
Subtotal Operations		145,630	139,900	130,177	93.05%		141,650	141,650	141,650	141,650	1,750	1.25%	
Capital Outlay (see Capital Reserves Tab)													
35XX		-	10,000	1,518	15.18%	See Capital Reserves	15,000	15,000.00	15,000	15,000	5,000		
TOTAL		187,861	202,315	181,398	89.66%		205,908	205,908	205,908	205,908	3,593	1.78%	
Payroll		42,231	52,415	49,702	94.82%		49,258	49,258	49,258	49,258	(3,157)	-6.02%	
Operating Costs		145,630	139,900	130,177	93.05%		141,650	141,650	141,650	141,650	1,750	1.25%	
Capital		-	10,000	1,518	15.18%		15,000	15,000	15,000	15,000	5,000	50.00%	

FY 2025 Proposed Expenditures

Computation Tables:

Ultra low sulphur diesel

2021 Gal	2022 Gal	2023 Gal	2024 Gal	v /mont	\$/Gal.	Estimate	
		206	163.00	15.38	2.79		\$515

#2 Fuel Oil (used in place of diesel)

2021 Gal	2022 Gal	2023 Gal	2024 Gal	v /mont	\$/Gal.	Estimate	
		0	160.00	6.67	2.60		\$208
							\$723

Heat - Propane

2021 Gal	2022 Gal	2023 Gal	2024 Gal	v /mont	\$/Gal.	Estimate	
632		631	597	683.30	52.98	2.24	\$1,424

Electricity

kWh/mo	\$/kWh	Delivery Chg	Service C	Annual Cost
426.73	0.106	\$ 0.084	40.760	\$1,470

Contractual Services

Container re	\$147/mo	1,764.00	Archies 5% inc
Hauling	\$162/container - 115	18,630.00	Archies 5% inc
Tipping	Waste Mgmt	49,758.53	5% inc
Recycling	\$10k/quarter	40,000.00	
Tire Recycling		2,500.00	
Chipping/Brush		20,000.00	
Fire Extinguisher Insp		150.00	
Cushion		850.00	
Total		\$133,653	

FY 2025
Proposed Expenditures

		FY 2023	FY 2024			FY 2025							
Acct. # 4510	Parks & Recreation	Actuals	Budget	YTD @ 12/31/24	YTD %	Description	Manager Proposed	Select Board Recommend	Budget Committee Recommend	Final Adopted	Inc / (Dec)	% Change	Notes
Personnel													
4510-0110	Parks Salaries	65,660	70,810	65,821	92.95%	P&R Director Full time custodian/park maint - split with Community Center Overtime for seasonal staff (if needed) Seasonal maint, coaches, program staff Annual vehicle stipend for Director FICA and Medicare .5% of payroll for ME Paid Family Medical Leave MEPERS and ICMA 457 MMEHT Health and Dental MMA Risk Management Paid to all employees for meeting safety metrics	65,000	65,000	65,000	65,000	(5,810)	-8.21%	New Director
4510-0120	Parks Wages	-	-	-	0.00%		22,200	22,200	22,100	22,200	22,200	100.00%	Salary study adj made 2/24 after Budg committee vote
4510-0125	Parks Overtime	76	250	2,900	1160.17%		900	900	897	900	650	260.00%	Salary study adj made 2/24 after Budg committee vote
4510-0130	Parks Part time	57,320	68,990	63,188	91.59%		99,500	99,500	99,500	99,500	30,510	44.22%	Missed progs from 2024 and new progs for 2025
4510-0140	Vehicle Stipend	-	2,090	1,566	74.93%		2,160	2,270	2,270	2,270	180	8.61%	Move 1/2 of custodian to Parks
4510-0150	FICA	9,133	10,910	10,166	93.18%		14,600	14,600	14,590	14,600	3,690	33.82%	Salary study adj made 2/24 after Budg committee vote
4510-0155	PFML	-	-	-	0.00%		960	960	960	960	960	100.00%	New in 2025 - MANDATE
4510-0160	Retirement	6,760	7,230	6,564	90.79%		8,770	8,770	8,760	8,770	1,540	21.30%	Salary study adj made 2/24 after Budg committee vote
4510-0170	Health Insurance Workers	21,297	21,070	17,557	83.33%		25,950	25,950	25,950	25,950	4,880	23.16%	Based on current employee election. Add 1/2 of Sargood
4510-0180	Compensation	10,428	6,230	5,875	94.30%		2,920	2,920	2,920	2,920	(3,310)	-53.13%	Based on current bill and wages-drop in cost
4510-0185	Incentive Pay	26	30	-	0.00%		390	390	390	390	360	1200.00%	Program change - pay only for seasonal part time staff
Subtotal Personnel		170,700	187,610	173,638	92.55%			243,350	243,460	243,337	243,460	55,850	29.77%
Operations													
4510-0505	Travel & Mileage	2,088	-	-	0.00%	Mileage and transportation for use of personal vehicles for work or Conferences & Trainings, First Aid/CPR, WSI, WFA, etc Professional dues for NRPA and MRPA Program jerseys, staff apparel, recognition General Office Supplies Postage and shipping Supplies for maintenance of parks and fields Unleaded fuel Inc apparel, equipment, trophies, and supplies for special events					-	100.00%	Moved to vehicle stipend line
4510-0510	Training & Development	870	1,500	1,030	68.64%		1,980	1,980	1,200	1,980	480	32.00%	MRPA Conference added after BC Vote
4510-0520	Dues	180	450	180	40.00%		420	420	420	420	(30)	-6.67%	
4510-0525	Clothing & Apparel	2,567	2,500	1,728	69.12%		2,500	2,500	2,500	2,500	-	0.00%	
4510-1010	Office Supplies	346	250	514	205.47%		1,000	1,000	1,000	1,000	750	300.00%	Have been getting absorbed in prog supplies
4510-1015	Postage	23	100	33	32.50%		50	50	50	50	(50)	-50.00%	
4510-1020	Maint Supplies	37	250	70	27.98%		-				(250)	-100.00%	Move to Park Maint
4510-1035	Motor Fuel	1,683	2,350	1,676	71.33%		1,580	1,580	1,580	1,580	(770)	-32.77%	Based on 2024 avg monthly use and per gallon cost
4510-1055	Program Supplies	19,047	18,000	16,364	90.91%		15,000	15,000	15,000	15,000	(3,000)	-16.67%	Pool maintenance should be in Park Maint
	Facility Supplies	13,304	-	-	0.00%						-	100.00%	Discontinued in 2024
4510-1510	Telephone	1,368	1,360	1,107	81.38%		5,080	1,370	1,370	1,370	10	0.74%	

FY 2025
Proposed Expenditures

		FY 2023	FY 2024			FY 2025							
Acct. # 4510	Parks & Recreation	Actuals	Budget	YTD @ 12/31/24	YTD %	Description	Manager Proposed	Select Board Recommend	Budget Committee Recommend	Final Adopted	Inc / (Dec)	% Change	Notes
4510-1541	Electricity	6,256	6,550	5,010	76.49%	Sports fields, tennis courts, fieldhouse	5,840	5,840	5,840	5,840	(710)	-10.84%	Current use & standard offer rate
4510-1543	Water	1,345	1,900	1,032	54.30%	Wading pool, bathrooms, parks, flowers	1,650	1,650	1,650	1,650	(250)	-13.16%	FWD 11% increase for 2025
4510-2010	Park Maintenance	26,874	13,500	11,293	83.66%	Maint of 6 parks & 9 flower gardens	15,000	15,000	15,000	15,000	1,500	11.11%	Based on corrected 4-yr data
4510-2015	Vehicle & Equipment Repair & Maint	1,959	2,800	2,611	93.26%	Vehicles, mowers, landscape and field equipment	2,800	2,800	2,800	2,800	-	0.00%	Based on 4-yr data
4510-2025	Office Equipment	-	2,800	-	0.00%	Repair and maintenance of copiers, furniture, etc.	500	500	500	500	(2,300)	-82.14%	Based on 4-yr data
4510-2050	Contingency	-	275	-	0.00%	Unanticipated emergency costs	150	150	150	150	(125)	-45.45%	Based on 4-yr data
4510-3010	Legal and Advertising	110	1,500	606	40.40%	Want ads, summer brochure, and advertising	1,500	1,500	1,500	1,500	-	0.00%	Targeted marketing campaign - new 2025
4510-3020	IT Support	-	-	-	0.00%	Managed IT Services Contract	1,875	1,875	1,875	1,875	1,875	100.00%	Placeholder for new IT contract. Parks was hiring out separately before.
4510-3025	Application Software	167	-	-	0.00%	MSDS Software, MyRec, PowerDMS, Barracuda	5,020	5,020	5,020	5,020	5,020	100.00%	Move software here for 2025 - programming cost, not comm ctr
4510-3050	Other Contractual Services	2,672	3,215	2,610	81.17%	Hippach porta-a-potties, dumpster, MyRec fees, medical	3,480	3,480	3,480	3,480	265	8.24%	Add medical exams
Subtotal Operations		80,897	59,300	45,863	77.34%		65,425	61,715	60,935	61,715	2,415	4.07%	
Capital Outlay (see Capital Reserves Tab)													
35XX		(15,970)	17,500	12,516	71.52%	See Capital Reserves	22,000	22,000	22,000	22,000	4,500	25.71%	Add monies for playground replacement & furniture
TOTAL		235,627	264,410	232,017	87.75%		330,775	327,175	326,272	327,175	62,765	23.74%	
Payroll		170,700	187,610	173,638	92.55%		243,350	243,460	243,337	243,460	55,850	29.77%	
Operating Costs		80,897	59,300	45,863	77.34%		65,425	61,715	60,935	61,715	2,415	4.07%	
Capital		(15,970)	17,500	12,516	71.52%		22,000	22,000	22,000	22,000	4,500	25.71%	

Updated 3/26/2025

FY 2025 Proposed Expenditures

Computation Tables:

Gas Use

FY2021	FY2022	FY2023	FY2024	Avg/mo	\$/Gal	Estimate
		618	550	619.90	49.66	2.65
						\$1,579

Electricity

Acct	kWh/mo	\$/kWh	Deliver	C Service C	Annual Cost	
Park St	70.67	0.106	\$ 0.084	40.76	650.00	
Temple Rd	58.30	0.106	\$ 0.084	40.76	620.00	
High St	12.59	0.106	\$ 0.084	40.76	520.00	
Intervale092	315.23	0.106	\$ 0.121	56.13	1,140.65	Avg use 5 months per year
Intervale308	701.37	0.106	\$ 0.084	40.76	2,100.00	
Intervale498	34.00	0.106	\$ 0.084	40.76	280.00	Avg use 6 months per year
Prescott	91.25	0.106	\$ 0.084	40.76	520.00	Avg use 9 months per year
Total					\$5,831	

Telephone	# lines	Monthly	Annual
Cell phones	0	41.88	\$ -
Landline bill	1	69.00	\$ 828.00
Ph Stipends From salaries tab		30.00	\$ 4,248
			\$ -
Total			\$5,076

Training & Development (inc out of town travel costs)

WSI classes/First Aid/CPR
MRPA Conference (2 people)
Misc MMA or association trainings
WFA 2 people
CPRE Exam
Alfond Reimbursement
Total

Application Software

MyRec Software	3,295.00
Dell - Office 365	353.40
Barracuda-3 yr paid in 2024	0.00
MSDS Online	166.50
Power DMS (18 seats)	1,201.50
Total	\$5,016

Contractual Services

Dumpster Rental - Hippach	5% increase
Port-a-potty Rental - Hippach	
MyRec transaction fees	
Medical Exams	
Total	

Dues

MRPA \$60 ea	180.00
NRPA	180.00
Set aside for other staff	60.00
Total	\$420

FY 2024
Proposed Expenditures

		FY 2023	FY 2024			FY 2025							Notes
Acct. # 4520	Community Center	Actuals	Budget	YTD @ 12/31/24	YTD %	Description	Manager Proposed	Select Board Recommend	Budget Committee Recommend	Final Adopted	Inc / (Dec)	% Change	
Personnel													
4520-0120	Comm Ctr Wages	86,965	92,670	92,993	100%	FT Asst Director, Custodian	72,200	72,200	72,110	72,200	(20,470)	-22.09%	Salary study adj made 2/24 after Budg committee vote
4520-0125	Comm Ctr Overtime	4,267	4,450	4,710	105.85%	Overtime for FT staff	3,684	3,684	3,681	3,684	(766)	-17.21%	Salary study adj made 2/24 after Budg committee vote
4520-0130	Comm Ctr Part time	12,366	13,170	13,364	101.47%	After school prog, building rental supv, vac/sick coverage for FT	20,177	20,177	20,177	20,177	7,007	53.21%	Increase coverage
4520-0140	Vehicle Stipend	-	720	660	91.67%	Annual veh stipend -Asst Dir, Custodian	2,160	540	540	540	(180)	-25.00%	1/2 of custodian moved to parks
4520-0150	FICA	7,953	8,550	8,322	97.33%	FICA and Medicare	7,440	7,440	7,440	7,440	(1,110)	-12.98%	7.65% on all pay
4520-0155	PFML	-	-	-	0.00%	.5% of payroll for ME Paid Family Medical Leave	490	490	490	490	490	100.00%	New in 2025 - MANDATE
4520-0160	Retirement	9,536	9,910	9,651	97.38%	MEPERS and ICMA 457	7,630	7,630	7,620	7,630	(2,280)	-23.01%	Salary study adj made 2/24 after Budg committee vote
4520-0170	Health Insurance Workers	28,473	29,050	29,046	99.99%	MMEHT Health and Dental	31,010	31,010	31,010	31,010	1,960	6.75%	New employee
4520-0180	Compensation	7,504	4,630	4,368	94.34%	MMA Risk Management	2,210	2,210	2,210	2,210	(2,420)	-52.27%	Based on current bill and wages-drop in cost
4520-0185	Incentive Pay	51	52	51	98.46%	Paid to all employees for meeting safety metrics	91	91	91	91	39	75.00%	Program change - pay only for seasonal part time staff
Subtotal Personnel		157,115	163,202	163,165	99.98%		147,093	145,473	145,369	145,473	(17,729)	-10.86%	
Operations													
4520-0505	Travel & Mileage Training &	720	-	-	0.00%	Mileage and transportation for use of personal vehicles for work		-	-	-	-	100.00%	Based on 4yr data plus new Asst director
4520-0510	Development	220	550	-	0.00%	Conferences & Trainings	200	200	200	200	(350)	-63.64%	
4520-1020	Other Supplies	389	300	251	83.74%	First aid supplies	450	450	450	450	150	50.00%	Move into building maint
4520-1040	Tools & Equipment	-	250	209	83.58%	Miscellaneous tools	-	-	-	-	(250)	-100.00%	
4520-1510	Telephone	634	720	660	91.67%	Cell phone stipends	6,480	540	540	540	(180)	-25.00%	Move 1/2 custodian to parks
4520-1541	Electricity	5,497	5,080	6,894	135.71%	Community Center and Gym Est Winter/Spring and Fall use and pricing	6,390	6,390	6,390	6,390	1,310	25.79%	Based on 3 yr usage data and new First Point price
4520-1542	Heat	18,977	23,060	16,113	69.87%		12,750	12,750	12,750	12,750	(10,310)	-44.71%	11% FWD increase for 2025
4520-1543	Water	464	425	329	77.47%	Community Center Water service	365	365	365	365	(60)	-14.12%	
4520-1544	Waste Removal	589	1,125	627	55.77%	Trash disposal	660	660	660	660	(465)	-41.33%	3 payments per year for dumpster. 5% inc
4520-2025	Office Equipment	4,636	-	-	0.00%	Small non-computer equipment/furniture repairs	-	-	-	-	-	100.00%	Move MyRec to Software and computer to Comp Hardware
4520-2035	Building Maintenance	7,597	9,500	8,735	91.95%	Heat, plumbing, carpentry, electrical maint, all building supp.	9,500	9,500	9,500	9,500	-	0.00%	Based on 4-yr data

FY 2024
Proposed Expenditures

		FY 2023	FY 2024				FY 2025						
Acct. # 4520	Community Center	Actuals	Budget	YTD @ 12/31/24	YTD %	Description	Manager Proposed	Select Board Recommend	Budget Committee Recommend	Final Adopted	Inc / (Dec)	% Change	Notes
4520-3025	Application Software	-	3,505	3,990	113.83%	MyRec Software	-	-	-	-	(3,505)	-100.00%	Move to Parks - admin cost
4520-3050	Other Contractual Services	1,584	1,624	1,677	103.26%	Alarm system monitoring & maint, piano tuning	1,830	1,830	1,830	1,830	206	12.68%	Didn't add piano in previously
Subtotal Operations		41,308	46,139	39,486	85.58%		38,625	32,685	32,685	32,685	(13,454)	-29.16%	
Capital Outlay (see Capital Reserves Tab)													
35XX		8,954	25,000	9,694	38.78%	See Capital Reserves	26,000	26,000	26,000	26,000	1,000	4.00%	Add new account for rec equipment replacement
TOTAL		207,377	234,341	212,346	90.61%		211,718	204,158	204,054	204,158	(30,183)	-12.88%	
	Payroll	157,115	163,202	163,165	99.98%		147,093	145,473	145,369	145,473	(17,729)	-10.86%	
	Operating Costs	41,308	46,139	39,486	85.58%		38,625	32,685	32,685	32,685	(13,454)	-29.16%	
	Capital	8,954	25,000	9,694	38.78%		26,000	26,000	26,000	26,000	1,000	4.00%	

Updated 3/26/2025

FY 2024 Proposed Expenditures

Computation Tables:

Heating Fuel

#2 Fuel Oil

FY2021	FY2022	FY2023	FY2024 G	Avg/mo	\$/Gal	Estimate	
4,489		4,170	5,720	4,532.10	393.96	2.60	\$12,292

Propane

FY2021	FY2022	FY2023	FY2024 G	Avg/mo	\$/Gal	Estimate	
95		219	207	186.20	17.00	2.24	\$457
							\$12,748

Electricity

kWh/mo	\$/kWh	Deliver C	Service C	Annual Cost
2,646.25	0.099	0.084	40.76	\$6,390
				0.116

Telephone # lines	Monthly	Annual
Cell phone	0	41.88
Phone stip	From salaries tab	\$ 6,480
		\$ -
Total		\$6,480

Training & Development (inc out of town travel costs)

Misc MMA or association trainings
Other
Total

Application Software

Dell - Office 365 (1 license)	
Barracuda-3 yr paid in 2024	
Power DMS	
Total	\$0

Contractual Services

Seacoast Security
Piano Tuning
Medical exams
Misc
Total

FY 2025 Proposed Expenditures

		FY 2023	FY 2024				FY 2025						
Acct. # 47XX	Debt Service	Actuals	Budget	YTD @ 12/31/24	YTD %	Description	Manager Proposed	Inc / (Dec)	% Change	Select Board Recommend	Budget Committee Recommend	Final Adopted	Notes
4715-4010	Fire Truck Principal	50,000	50,000	50,000	100.00%	2019 GO Bond	50,000	-	0.00%	50,000	50,000	50,000.00	Rem bal @ 1/1/24 \$250k
4715-4030	Fire Truck Interest	1,077	7,000	5,706	81.51%		4,800	(2,200)	-31%	4,800	4,800	4,800.00	
4720-4010	PD Building Principal	32,667	32,667	32,667	100.00%	2011 GO Bond	32,667	(0)	0%	32,667	32,667	32,667.00	Rem bal @ 1/1/25 \$65k
4720-4030	PD Building Interest	6,179	4,700	4,635	98.63%		3,100	(1,600)	-34%	3,100	3,100	3,100.00	
TOTAL		89,923	94,367	93,008	98.56%		90,567	(3,800)	-4.03%	90,567	90,567	90,567	

Updated: 3/26/2025

Debt Payment Schedule

Fiscal Year	Police Station 2011 Bond \$457,333 15 Yr	Police Station Interest 4.7%	Salt Shed \$450,000 in 2028	Fire Truck 2019 Bond \$500,000 10 Yr	Fire Truck Interest 1.9%	Ladder Truck (expected delivery 2029)	Community Center \$800,000 2025	Total Debt Appropriation	Total Debt	Increase/ Decrease
2025	32,667	3,071		50,000	4,749			\$ 90,486	\$ 1,115,333	\$717,333
2026	32,667	1,535		50,000	3,800		80,000	\$ 168,002	\$ 1,032,667	(\$82,667)
2027				50,000	2,850		80,000	\$ 132,850	\$ 870,000	(\$162,667)
2028			45,000	50,000	1,900		80,000	\$ 176,900	\$ 1,190,000	\$320,000
2029			45,000	50,000	950	75,000	80,000	\$ 250,950	\$ 2,140,000	\$950,000
2030			45,000			75,000	80,000	\$ 200,000	\$ 1,890,000	(\$250,000)
2031			45,000			75,000	80,000	\$ 200,000	\$ 1,690,000	(\$200,000)
2032			45,000			75,000	80,000	\$ 200,000	\$ 1,490,000	(\$200,000)
2033			45,000			75,000	80,000	\$ 200,000	\$ 1,290,000	(\$200,000)
2034			45,000			75,000	80,000	\$ 200,000	\$ 1,090,000	(\$200,000)
2035			45,000			75,000	80,000	\$ 200,000	\$ 890,000	(\$200,000)
2036			45,000			75,000		\$ 120,000	\$ 690,000	(\$200,000)
2037			45,000			75,000		\$ 120,000	\$ 570,000	(\$120,000)
2038						75,000		\$ 75,000	\$ 450,000	(\$120,000)
2039						75,000		\$ 75,000	\$ 375,000	(\$75,000)
2040						75,000		\$ 75,000	\$ 300,000	(\$75,000)
2041						75,000		\$ 75,000	\$ 225,000	(\$75,000)
2042						75,000		\$ 75,000	\$ 150,000	(\$75,000)
2043						75,000		\$ 75,000	\$ 75,000	(\$75,000)

FY2025
Proposed Expenditures

		FY 2023	FY 2024			FY 2025								Notes
Acct. #	Contracts/Public Services	Actuals	Budget	YTD @ 12/31/24	YTD %	Description	Org Request	Manager Proposed	Select Board Recommend	Budget Committee Recommend	Final Adopted	Inc / (Dec)	% Change	
4905-3050	Franklin County Animal Shelter	22,756	18,221	18,221	100.00%	Statutory requirement for Animal Control - intake of strays	22,776	22,776	22,776	22,776	22,776	4,555	25.00%	Raise to \$3 per capita
4910-3050	Farmington Library	240,970	271,750	271,750	100.00%	Town assessment to support library operations	303,270	299,270	299,270	299,270	299,270	27,520	10.13%	See FPL Detail - TM reduced for heating oil
4944-2010	Gay Cemetery	1,000	1,000	1,000	100.00%	Town assessment to support Gay Cemetery perpetual care	1,000	1,000	1,000	1,000	1,000	-	0.00%	
TOTAL		264,726	290,971	290,971	100.00%		327,046	323,046	323,046	323,046	323,046	32,075	11.02%	

Updated 3/26/2025

**FARMINGTON PUBLIC LIBRARY
FY2025 BUDGET DETAIL**

	Budget 2024	Projected Spent 2024	2025 Proposed	
Physical Plant				
Electricity	8,500	7,000	8,500	
Water	241	244	271	
Sewer	272	230	240	
Telephone	3,000	4,210	1,284	
eFax	0	120	228	
Fuel Oil	12,000	8,000	12,000	
Cleaning	3,600	3,300	3,600	
Trash Disposal	432	432	432	
Maine Fire & Safety	1,000	851	400	
Elevator	740	220	740	
Bldg Maintenance/Repairs	5,000	5,000	5,000	
Snow Removal	1,200	1,200	1,200	
Building Insurance	5,900	6,095	6,378	
Building Capital Fund	5,000	5,000	0	
Total	46,885	41,902	40,273	
Contractural				
Van Delivery	1,500	0	0	
Mechanical Services	1,885	1,885	1,942	
Elevator Contract	3,150	3,169	4,019	
Landscaping	100	320	100	
Fire/Safety Contract	350	583	1,200	
Photocopier	4,500	5,600	4,500	
Overdrive Download Library	700	700	700	
Apollo	2,700	2,640	2,860	
Total	14,885	14,897	15,321	
Supplies				
Library Supplies	1,700	1,500	1,700	
Programming	500	500	500	
Children's Programming	300	300	300	
Children's Room Supplies	300	300	300	
Building Supplies	1,400	1,700	1,700	
Postage	1,500	1,200	1,600	
Cafe	250	100	250	
Fund Raising Expense	150	50	150	
Printing	100	0	100	
Total	6,200	5,650	6,600	
Materials				
Books (general collection)	12,000	12,000	12,000	
Large print books	3,000	3,000	3,000	
Children's books	4,200	4,200	4,200	
Periodicals	2,000	2,000	2,000	
Audiobooks	2,000	1,000	1,000	
Hoopla	0	6,000	9,000	
Kanopy	1,800	1,500	1,800	
DVDs	1,800	1,000	1,000	
Fees	150	107	150	
Total	26,950	30,807	34,150	
Professional				
Community Engagement	300	272	300	
Dues/Memberships	290	325	290	
Staff Training	900	740	900	
Travel	300	280	300	
Board Insurance	1,350	1,291	1,350	

**FARMINGTON PUBLIC LIBRARY
FY2025 BUDGET DETAIL**

Audit	0	0	0
Total	2,840	2908	2840
Technology			
Computer Replacement	750	600	750
Computer Support	0	0	500
Computer Supplies	500	2,600	800
Total	1,250	3,200	2,050
Accounting			
Accountant	835	350	835
Bookkeeper	3,480	3,510	3,540
Payroll Fees	2,900	1,188	1,236
Total	7,215	5048	5611
Operations Total	106,225	104,412	106,845
Personnel			
Gross Wages	195,900	193,200	221,370
Cost of wages	17,700	16,800	21,030
IRA Contributions	5,550	5,350	6,050
Health Insurance	21,000	22,583	25,500
MEMIC	1,000	558	1,000
Fees (Includes bank service charges)			
Personnel Total	241,150	238,491	274,950
TOTAL BUDGET	347,375	342,903	381,795
Income			
Town Appropriation	271,750	271,750	303,270
Endowment Operating Funds	31,951	31,951	34,492
Endowment Materials Funds	15,737	15,737	16,988
Circulation Income	8,000	10,000	12,000
Cafe	250	100	250
Employee Health Contributions	1,700	1,800	1,800
Donations	4,000	2,000	4,000
Fundraising	4,000	3,500	4,000
Capital Repairs	5,000	5,000	0
Grants	5,000	2,000	5,000
Other (includes bank interest)			
Total	347,388	343,838	381,800

FY 2025 Proposed Expenditures

		FY 2023	FY 2024				FY 2025						
Acct. # 49XX	Outside Organizations	Actuals	Budget	YTD @ 12/31/24	YTD %	Description	Manager Proposed	Select Board Recommend	Budget Committee Recommend	Final Adopted	Inc / (Dec)	% Change	Notes
4904-5101	Greater Franklin Development Council	5,714	-	-	0.00%		-	-	7,600	-	-	0.00%	
4911-5101	Franklin County Soil & Water Conservation Dist.	857	-	-	0.00%		-	-	-	-	-	0.00%	
4942-5101	Municipal Snowmobile Grant	8,627	-	14,240	100.00%	Return all of state reimb to snow clubs	12,700	12,700	12,700	12,700	12,700	0.00%	Same amount as revenue - 4110-1123
TOTAL		15,198	-	14,240	100.00%		12,700	12,700	20,300	12,700	12,700	100.00%	

Updated 3/26/2025

FY 2025 Proposed Expenditures

		FY 2023	FY 2024				FY 2025						
Acct. #8001	General Assistance	Actuals	Budget	YTD @ 12/31/24	YTD %	Description	Manager Proposed	Select Board Recommend	Budget Committee Recommend	Final Adopted	Inc / (Dec)	% Change	Notes
8001-0510	Education	245	-	412	100.00%	General Assistance classes	210	210	210	210	210	100.00%	3 staff x 3 annual trainings less Alford
8001-0520	Dues	80	-	120	100.00%	MWDA Dues-Gensel, Dunham, Giusti	120	120	120	120	120	100.00%	3 Staff to meet response mandate
8001-1020	Supplies	57	-	52	100.00%	General supplies needed to provide GA services	75	75	75	75	75	100.00%	mailing supplies, forms
8001-1510	Telephone	663	-	513	100.00%	Cell phone for General Assistance Coordinator	520	520	520	520	520	100.00%	Ensures 24-7 access to GA help
8001-9999	General Assistance	34,834	25,000	34,868	139.47%	Food, housing, clothing, heat, electric and other basic needs. 70% reimbursement by State	35,000	35,000	35,000	35,000	10,000	40.00%	4 yr history data - heavy use in 2023 and 2024 - offset by revenue
TOTAL		35,878	25,000	35,965	143.86%		35,925	35,925	35,925	35,925	10,925	43.70%	

Updated 3/26/2025

Computation Tables:

Telephone # lines	Monthly	Annual
Cell phones 1	42.80	\$513.60
		\$ -
Total		\$514

Training & Development (inc out of town travel costs)	
MWDA 3 per yr x 3 people @ \$45 ea	405.00
Alford Reimb	-202.50
Total	\$203

History	2021	2022	2023	2024 YTD	Average	Year over year increase	
Education	65	155	245	412	219	178%	Only 1 GA admin until 2023
Dues	40	40	80	120	80	67%	Only 1 GA admin until 2023
Supplies	0	0	57	52	36	#DIV/0!	
Telephone	0	0	663	513	392	#DIV/0!	New in 2023
Services	7,030	16,066	34,834	35,436	23,342	135%	

FY 2025 Proposed Expenditures

		FY 2023	FY 2024				FY 2025						
Acct. #	Fixed Assessments	Actuals	Budget	YTD @ 12/31/24	YTD %	Description	Manager Proposed	Select Board Recommend	Budget Committee* Recommend	Final Adopted	Inc / (Dec)	% Change	Notes
9030-3050 Insurance		106,776	120,000	138,019	115.02%	P&C, General Liability, Unemployment	181,255	181,255	181,255	181,255	61,255	51.05%	17% year over year increase since 2021. 2024 budget didn't account for increase.
7001-3050 Education		4,904,142	5,152,812	5,131,072	99.58%	Assessment from school district	5,357,308	5,357,308	N/A	5,357,308	204,496	3.97%	March 2025 RSU 9 estimate
9010-3010 County Tax		830,126	1,024,182	1,024,182	100.00%	Franklin County Tax Assessment	1,100,700	1,100,700	N/A	1,100,700	76,518	7.47%	Est 6% increase
TOTAL		5,841,044	6,296,994	6,293,272	99.94%		6,639,263	6,639,263	181,255	6,639,263	342,269	5.44%	

Updated 4/1/2024

*Doesn't vote on Sch or County

Computation Tables:

County Tax

FY25 Total Assessment	1,068,570	
Feb 1, 2025 Payment due	534,285	
Est FY26 Assessment	1,132,684	6% inc estimate
Est 9/1/25 pmt	566,342	
2025 County Tax Total (est)	1,100,627	

Insurance

Kyes renewal	166,679
40% payment in 2024	66,639
Remaining to be paid in 2025	100,040
Est 2025 Renewal (17%)	195,014
40% due 10/1/25	78,006
Est insurance adds	1,500
Total Kyes	179,545
Unemployment (MMA)	1,710
2025 Insurance Total (est)	181,255

SCHOOL

FY25 Total Assessment	5,267,885	
Jan to June 2025	2,633,942	
Est FY26 Assessment	5,446,731	March 2025 RSU 9 estimate
Est July to Dec 2025	2,723,365	
2025 School Assessment (est)	5,357,308	

Kyes Histo	2021	2022	2023	2024	Avg	Yr/Yr Incr	Last Yr
Prem	\$109,791	\$120,275	\$142,514	\$166,679	\$134,815	17.27%	16.96%
Adds	\$108	\$0	\$4,575	\$2,852	\$1,884	846.79%	-37.67%

2025 Capital Reserves



FY 2025 Proposed Expenditures

			FY 2024 Beginning Balance					FY 2025						NOTES						
Account	Transfers to Cap Reserves	FY 2023 Actuals	FY 2023 Ending Balance	FY 2024 Appropriations	FY2024 Expended as of 12/31/24	FY 2024 Remaining Balance	Description	Manager Proposed	Select Board Recommend	Budget Committee* Recommend	Final Adopted	Inc / (Dec)	% Change							
Administration															Administration					
3103-3525 Admin Computer		-	1,643	500	689	1,454	Savings for Computer Replacements	700	700	700	700	200	40.0%	Replace 2 computers within next two years						
Admin Cable							Communications/IT								Savings for servers, A/V equipment, wiring upgrades					
3105-3540 Equipment			-	18,696	-	-	18,696	Infrastructure/Technology	-	-	-	-	-	0.0%	Capital improvements to comply with ADA					
3107-9048 ADA Reserve			-	15,442	1,500	70	16,872	Facility Improvements to comply with ADA	1,500	1,500	1,500	1,500	-	0.0%	Annual set-aside					
3108-3010 Legal Reserve		37,806	(8,660)	14,000	(507)	5,847	Lawsuits/Litigation	5,000	5,000	5,000	5,000	(9,000)	-64.3%	Reserve for replacements						
Admin Office																				
3131-3510 Equipment							-							-	500	343	157	improvements	500	500
Townwide Security							Town-wide improvements													
3109-3540 Improvement		-	-	-	-	-	(cams, lights, access, etc)	-	-	10,000	-	-	0.0%							
Assessing															Assessing					
3120-3530 Revaluation Reserve		18,400	265,497	30,000	136,677	158,820	Revaluation	35,000	35,000	35,000	35,000	5,000	16.7%	Start savings for next revaluation in 10 years						
3121-3510 Assessing Ofc Equip							-		-	-	-	Furniture, etc.	200	200	200	200	200	100.0%	Savings for furniture, filing, small equipment, etc	
3122-3525 Assessing Computer							-		-	500	500	Savings for Computer Replacements	500	500	500	500	-	0.0%	One new laptop in 2024. Replace in 3 to 5 yr	
Treasurer/Clerk															Treasurer/Clerk					
3102-3510 Election Equipment		-	469	-	-	469	Voting machines, tabulators	-	-	-	-	-	-	0.0%	Voting machines are leased by the State and loaned out					
3104-3525 Treasurer Computer												Savings for Computer Replacements (3 pc, 1 Furniture, non-computer	1,000	1,000	1,000	1,000	-	0.0%	Annual set-aside	
Treasurer Office							-		-	1,000	-	1,000	equip, work station							Add small amount annually to pre-fund printer replacements
3141-3510 Equipment							-		-	3,000	1,712	1,288	Refurbishing & archiving	1,000	1,000	1,000	1,000	(2,000)	-66.7%	\$1500 per book. Preserve old records per state
3142-3515 Preservation		-	-	-	-	-	records book	3,000	3,000	3,000	3,000	3,000	0.0%							
Municipal Building															Municipal Building					
3101-3563 Municipal Building		10,040	22,811	10,000	7,944	24,866	Major maintenance/renovation	10,000	10,000	10,000	10,000	-	0.0%	Need to start planning for fire alarm system						
3111-3550 Land							-		-	1,000	-	1,000	Property improvement	1,000	1,000	1,000	1,000	-	0.0%	External security features, landscape, future purchase
3112-3560 Equipment							-		-	500	-	500	Equipment Replacement - Mechanical, generator, etc.	5,000	5,000	5,000	5,000	4,500	900.0%	Annual set-aside
Code Enforcement																				
3106-3510 CEO Equipment		-	2,131	1,000	-	3,131	Furniture, office equipment, camera, other	1,000	1,000	1,000	1,000	-	0.0%	Existing and Moved from operating fund						
3161-3525 CEO Computer							-		-	1,000	-	1,000	Computer replacement	1,000	1,000	1,000	1,000	-	0.0%	Moved from operating fund

FY 2025 Proposed Expenditures

		FY 2024 Beginning Balance						FY 2025						NOTES
Account	Transfers to Cap Reserves	FY 2023 Actuals	FY 2023 Ending Balance	FY 2024 Appropriations	FY2024 Expended as of 12/31/24	FY 2024 Remaining Balance	Description	Manager Proposed	Select Board Recommend	Budget Committee* Recommend	Final Adopted	Inc / (Dec)	% Change	
Police														
Police														
3201-3563	Police Facility Police Computer & Equip	8,700	49,860	10,000	43,327	16,533	Savings for Major Maint, Security System, etc	20,800	20,800	20,800	20,800	10,800	108.0%	Paving, access control, new roof in 2032
3202-3525		-	14,413	10,000	6,851	17,562	Computers, Body Cameras, etc	14,500	14,500	14,500	14,500	4,500	45.0%	Server replacement, new toughbooks
3203-3555	Police Vehicles	112,537	26,830	124,000	115,295	35,535	Marked and unmarked vehicles	136,000	136,000	136,000	136,000	12,000	9.7%	Fund 2 veh/yr assuming 7 yr rotation and 14 vehicles
3205-3546	Police K-9 Reserve	-	-	-	-	-	Obtain new K-9 Officer, pay for major medical	1,250	1,250	1,250	1,250	1,250	100.0%	
3206-3550	Land Improvements Police Academy	-	-	-	-	-	Property improvement	2,500	2,500	2,500	2,500	2,500	100.0%	
3207-0505	Reserve	58,788	19,878	-	(26,346)	46,224	MCJA	10,000	10,000	10,000	10,000	10,000	100.0%	Reserve for future recruit training
Fire														
Fire														
3301-3563	Fire Dept. Facility	-	-	8,275	6,255	2,020	Building components, housing, lifts, hoists, etc.	5,000	5,000	5,000	5,000	(3,275)	-39.6%	Set aside for facility improvements, maj repair
3302-3560	Fire Dept Equipment	-	-	-	(1,404)	1,404	Radios, SCBA, hose, harness, etc	8,000	8,000	8,000	8,000	8,000	100.0%	Annual set aside plus new hose
3303-3555	Fire Apparatus (frmly Equipment)	73,995	222,378	150,000	7,233	365,145	Fire Truck Replacements	150,000	150,000	150,000	150,000	-	0.0%	Annual set aside. Tower replacement in 2027
3304-3525	Computer Fire Dept Office	1,410	-	1,800	-	1,800	Savings for Computer Replacements	1,800	1,800	1,800	1,800	-	0.0%	
3305-3510	Equipment	-	-	-	488	(488)	Office furniture, ports, etc	1,000	1,000	1,000	1,000	1,000	100.0%	Annual set aside plus cover 2024 overage
Public Works														
Public Works														
3401-3563	PW Facilities	-	208,560	50,000	-	258,560	Facility capital improvements	50,000	50,000	50,000	50,000	-	0.0%	Annual Set aside/future salt shed/ Parking lot repairs
3402-3525	PW Computer	2,302	3	0	-	3	Savings for Computer Replacements	1,500	1,500	1,500	1,500	1,500	100.0%	Plotter Printers/ computers
3403-3560	Recycling Equipment	-	-	-	-	-		5,000	5,000	5,000	5,000	5,000	100.0%	
3404-3560	PW Equipment	530,336	67,010	115,000	179,495	2,515	Trucks and heavy equipment	200,000	200,000	200,000	200,000	85,000	73.9%	Multi-hog was -\$162,995
3405-3570	Sidewalks	50,000	18,191	20,000	-	38,191	Sidewalk const & replacement	20,000	20,000	20,000	20,000	-	0.0%	Annual set aside.
3406-3561	Municipal Landfill	-	38,944	10,000	1,518	47,426	Transfer Station facility, costs associated with PFAS	10,000	10,000	10,000	10,000	-	0.0%	Annual Set-Aside
3407-3566	PW Roads	837,602	(232,025)	859,489	920,813	(293,350)	Local Streets & Roads Major Maintenance	800,000	800,000	800,000	800,000	(59,489)	-6.9%	5 Year Rd Plan - \$2.4M over 3 years. Expect MPI refund
3408-3565	Emergency Road Fund	-	-	10,000	14,550	(4,550)	Unplanned road repairs	14,550	14,550	14,550	14,550	4,550	45.5%	Annual plus cover 2024 overage
3409-3567	PW Drainage	-	-	-	-	-	Local Streets & Roads Ditches/Culverts/C&G	-	-	-	-	-	0.0%	
3505-9999	Rail Trail Bridge	-	12	-	-	12		-	-	-	-	-	0.0%	
3506-9999	FFSWD Trail Corssing Cemetery Infr/Stone	-	906	-	-	906		-	-	-	-	-	0.0%	
3701-3561	Repair	-	2,459	5,000	5,000	2,459	Cemetery structures and stone repair	5,000	5,000	5,000	5,000	-	0.0%	Annual stone repair allowance

FY 2025 Proposed Expenditures

		FY 2024 Beginning Balance						FY 2025							
Account	Transfers to Cap Reserves	FY 2023 Actuals	FY 2023 Ending Balance	FY 2024 Appropriations	FY2024 Expended as of 12/31/24	FY 2024 Remaining Balance	Description	Manager Proposed	Select Board Recommend	Budget Committee Recommend	Final Adopted	Inc / (Dec)	% Change	NOTES	
Parks & Rec														Parks & Recreation	
3504-9999 Walton Mill Park P&R Vehicles and Equip		330,031	(321,338)	-	-	(321,338)		-	-	-	-	-	0.0%	Waiting on LCWF reimbursement of \$300k+	
3601-3555 Equip		-	8,825	5,000	7,218	6,607	Tractors, Mowers & Trucks	5,000	5,000	5,000	5,000	-	0.0%	Annual set aside. Purchase salt spreader	
3602-3550 Hippach Lights		-	890	-	-	890	Sports Field Lighting	-	-	-	-	-	0.0%	Life span on lights? Should save for next replacement	
3604-3561 Playground P&R Land		-	3,150	-	-	3,150	Playground	5,000	5,000	5,000	5,000	5,000	100.0%	Playground equipment over 25 years old.	
3605-3550 Improvements		6,530	(530)	6,000	-	5,470	Park Improvements Savings for Computer Replacements	6,000	6,000	6,000	6,000	-	0.0%	Annual set aside	
3606-3525 P&R Computer		-	-	1,500	-	1,500	Buildings, Structures, Pool, Fields	500	500	500	500	(1,000)	-66.7%	Annual set aside	
3609-3550 Hippach Field		-	19,051	5,000	5,298	18,753	Office equipment/Furniture replacements	5,000	5,000	5,000	5,000	-	0.0%	Annual set aside.	
3610-3510 P&R Office Equipment		-	-	-	-	-		500	500	500	500	500	100.0%	Annual set aside.	
Community Center														Community Center	
3603-3563 Community Center		8,954	70,062	25,000	9,694	85,368	Major Maintenance and improvements Savings for Rec Equip	25,000	25,000	25,000	25,000	-	0.0%	Need to replace roof	
3608-3560 Recreation Equipment		-	-	-	-	-	Replacement	1,000	1,000	1,000	1,000	1,000	100.0%	Replace ping pong table	
TOTAL General Fund		2,087,432	535,558	1,480,564	1,442,714	573,408		1,571,300	1,571,300	1,581,300	1,571,300	90,736	6.13%		

Updated 3/26/2025

5-Year Road Schedule and Data

Classification	Notes	Length	Condition	Priority	Scope	Pre Estimated Cost	Laydown Cost (no hand place)	Contractor	Year Redone	Completed
Davis Road		3,900	9	10	Full Const.	\$ 104,384.00	\$ 87,881.00	Maine-ly	2024	completed
Weeks Mills Road		10243.2	9	9	Full Const.	\$ 288,772.00	\$ 233,055.95	Maine-ly	2024	completed
Bailey Hill Road		13780.8	10	10	Full Const.	\$ 466,333.00	\$ 384,122.48	Maine-ly	2024	completed
Porter Hill	FEMA PAVE WORK	1,900		10+	Full Const.	\$ 51,940.00	\$51,940	Maine-ly	2024	completed
Morrison Hill	FEMA PAVE WORK	1059		10+	Full Const.	\$17,920.00	\$17,920	Pike Ind.	2024	completed
Holley Road	Paved 10,900 ft	10,900	10	10	Full Const.	\$ 291,739.00			2025	
Oak St./Town Farm Rd.	MPI (half cost) est.250k	2,720			Maint/Shim	\$ 125,000.00			2025	
Currier Rd/Patridge Rd.	600/850 LF	1,450	9	9	Maint/Shim	\$35,000			2025	
Sidewalk Const. Maple	Sunset to Granite	2,500		9	Full Const.	\$42,000			2025	
Engineering/Main St.	Center Bridge To Anson	5,702				\$45,000			2025	
						\$538,739				
Main Street		5702.4	8	10	Maint/Shim	\$ 750,000.00			2026	
Main St. Project MPI- local match- 2 phase 750k per yr. 1.5m + 50% MPI funds= 3m total						\$ 750,000.00			2027	
Stanwood Park Circle	Near Hammond	1425.6	8	9	Full Const.	\$ 32,736.00			2027	
Webster Road	Mostly Gravel	11035.2	8	9	Full Const.	\$ 253,400.89			2027	
Thomas McLellan Road	Off Bridge St.	580.8	10	8	Full Const.	\$ 13,336.89			2027	
Knowlton Corner Road		2000	8	8	Maint/Shim	\$ 45,925.93			2027	
Maple Avenue		3590.4	8	8	Maint/Shim	\$ 82,446.22			2028	
Dump Road		2164.8	5	8	Maint/Shim	\$ 49,710.22			2028	
Welch Road	Off townfarm rd.	422.4	9	7	Full Const.	\$ 9,699.56			2028	
Skunk Hollow Road		1425.6	8	6	Full Const.	\$ 32,736.00			2028	
Broadway		792	3	6	Maint/Shim	\$ 18,186.67			2028	
Abbott Drive		686.4	7	5	Maint/Shim	\$ 15,761.78			2028	
Galilee Road		1784	7	5	Maint/Shim	\$ 40,965.93			2028	
Hovey Road		1900.8	7	5	Full Const.	\$ 43,648.00			2028	
Mason Road	Near Farm. Falls	6652.8	7	5	Full Const.	\$ 152,768.00			2029	
Meadow Lane		1425.6	7	8	Maint/Shim	\$ 32,736.00			2029	
Owen Mann Road **	Off Porter Hill, part gravel	13200	7	5	Full Const.	\$ 303,111.11			2028	

2025 Municipal Parking Lot Quotes:

Hippach Field Fine-Grade & Pave	\$32,000
Community Center	\$27,800
Police Dept	\$21,100
Town Office and Fire Dept.	\$46,636

FY 2025
Five Year Capital Plan

Department/Account	Year	Request	Notes	Planned Expense	Expenditure	Balance	Comments/Notes
Administration							
3103-3525 Admin Computer	2025	700	Annual set aside	-		2,154	Transition to laptops and docks instead of PC and laptop. Need to research when server will need to be replaced.
	2026	700	Annual set aside	2,000	Replace laptop, add dock	854	
	2027	700	Annual set aside	2,000	Replace laptop, add dock	-446	
	2028	700	Annual set aside	-		254	
	2029	700	Annual set aside	-		954	
	5-year total	\$3,500		\$4,000		\$954	
3105-3540 Admin Cable Equipment	2025	-		-		18,696	In reserve for future cabling or A/V upgrades. Additions not needed at this time.
	2026	-		-		18,696	
	2027	-		-		18,696	
	2028	-		-		18,696	
	2029	-		-		18,696	
	5-year total	\$0		\$0		\$18,696	
3107-9048 ADA Reserve	2025	1,500	Annual set aside	-		18,372	Saving for eventual installation of elevator or lift in municipal building facility in order to comply with ADA requirements
	2026	1,500	Annual set aside	-		19,872	
	2027	1,500	Annual set aside	-		21,372	
	2028	1,500	Annual set aside	-		22,872	
	2029	1,500	Annual set aside	-		24,372	
	5-year total	\$7,500		\$0		\$24,372	

FY 2025
Five Year Capital Plan

Department/Account	Year	Request	Notes	Planned Expense	Expenditure	Balance	Comments/Notes
3108-3010 Legal Reserve	2025	5,000	Annual set aside	-		10,847	Rebuild reserve for lawsuits which was depleted in 2023.
	2026	5,000	Annual set aside	-		15,847	
	2027	5,000	Annual set aside	-		20,847	
	2028	5,000	Annual set aside	-		25,847	
	2029	5,000	Annual set aside	-		30,847	
	5-year total	\$25,000		\$0		\$30,847	
3131-3510 Admin Office Equipment	2025	500	Annual set aside	-		500	Reserve for replacement of furniture and equipment for TM, Assistant and BOS (not computers)
	2026	500	Annual set aside	-		1,000	
	2027	500	Annual set aside	-		1,500	
	2028	500	Annual set aside	-		2,000	
	2029	500	Annual set aside	-		2,500	
	5-year total	\$2,500		\$0		\$2,500	
3109-3540 Townwide Security Improvement	2025	-	Downtown camera	-	Downtown camera & 10 yr license	0	Immediate need to purchase current loaner camera downtown. Comes with 10-yr licensing-MOVE TO DOWNTOWN TIF
	2026	5,000	Annual set aside	-		5,000	Need to save for future enhancements
	2027	5,000	Annual set aside	-		10,000	including facility cameras, electronic access systems, office configuration reconstruction,
	2028	5,000	Annual set aside	-		15,000	parking lot lighting, visitor management system.
	2029	5,000	Annual set aside	-		20,000	This is a long-term plan to improve both facility and public space safety and security.
	5-year total	\$20,000		\$0		\$20,000	
TOTAL 5-YR ADMINISTRATION		\$58,500		\$4,000		\$75,219	

FY 2025
Five Year Capital Plan

Department/Account	Year	Request	Notes	Planned Expense	Expenditure	Balance	Comments/Notes
Assessor							
3120-3530 Revaluation Reserve	2025	35,000	Annual set aside for 2035	187,205	Finalize 2025 Revaluation	6,615	Need to set aside funds for next revaluation in approximately 10 years.
	2026	35,000	Annual set aside for 2035	-		41,615	
	2027	35,000	Annual set aside for 2035	-		76,615	
	2028	35,000	Annual set aside for 2035	-		111,615	
	2029	35,000	Annual set aside for 2035	-		146,615	
	5-year total	\$175,000		\$187,205		\$146,615	
3121-3510 Assessing Ofc Equip	2025	200	Annual Set aside	-		200	Savings for future replacement of furniture items (desks, chairs, filing, etc) and office equipment. Not computers.
	2026	200	Annual Set aside	-		400	
	2027	200	Annual Set aside	-		600	
	2028	200	Annual Set aside	-		800	
	2029	200	Annual Set aside	-		1,000	
	5-year total	\$1,000		\$0		\$1,000	
3122-3525 Assessing Computer	2025	500	Annual Set aside	-		500	Laptop purchased in 2024. Instead of replacing PC when due will purchase docking station and replace laptop only going forward.
	2026	500	Annual Set aside	500	Docking Station	500	
	2027	500	Annual Set aside			1,000	
	2028	500	Annual Set aside	2,000	New laptop PC	-500	
	2029	500	Annual Set aside			0	
	5-year total	\$2,500		\$2,500		\$0	
TOTAL 5-YR ASSESSOR		\$178,500		\$189,705		\$147,615	

FY 2025
Five Year Capital Plan

Department/Account	Year	Request	Notes	Planned Expense	Expenditure	Balance	Comments/Notes
Treasurer/Clerk							
3102-3510 Election Equipment	2025	-		-		469	Machines are owned by the State of Maine and loaned to municipalities, so this account is not needed any longer. BOS should determine where to repurpose funds.
	2026	-		-		469	
	2027	-		-		469	
	2028	-		-		469	
	2029	-		-		469	
5-year total		\$0		\$0		\$469	
3104-3525 Treasurer Computer	2025	1,000	Annual set aside	500	Laptop dock	1,500	Purchase dock for Treasurer laptop. Eliminate virtual hard drive. Plan on replacing laptop in 2027 at 4 years old. Replace one clerical computer in 2026 and one in 2029.
	2026	1,000	Annual set aside	2,000	Counter computer	500	
	2027	1,000	Annual set aside	1,500	Treasurer laptop	0	
	2028	1,000	Annual set aside	-		1,000	
	2029	1,000	Annual set aside	2,000	Counter computer	0	
5-year total		\$5,000		\$6,000		\$0	
3141-3510 Treasurer Office Equipment	2025	1,000	Annual set aside	-		2,288	To replace laser printers at counter and Okidata. Also funds workstation upgrades/furniture replacements, filing cabinets, etc. Not computers.
	2026	1,000	Annual set aside	-		3,288	
	2027	1,000	Annual set aside	-		4,288	
	2028	1,000	Annual set aside	-		5,288	
	2029	1,000	Annual set aside	-		6,288	
5-year total		\$5,000		\$0		\$6,288	
3142-3515 Clerk Records Preservation	2025	3,000	Annual set aside	3,000	Restore 2 records books	0	Project to restore and preserve old vital records (birth, death, marriage certificates). These are permanent records, some of which pre-date the use of type. The documents are fragile and at risk of disintegration.
	2026	3,000	Annual set aside	3,000	Restore 2 records books	0	
	2027	3,000	Annual set aside	3,000	Restore 2 records books	0	
	2028	1,500	Annual set aside	1,500	Restore 1 records book	0	
	2029	1,500	Annual set aside	1,500	Restore 1 records book	0	
5-year total		\$12,000		\$12,000		\$0	
TOTAL 5-YR TREASURER/CLERK		\$22,000		\$18,000		\$6,756	

FY 2025
Five Year Capital Plan

Department/Account	Year	Request	Notes	Planned Expense	Expenditure	Balance	Comments/Notes
Municipal Building							
3101-3563 Municipal Building	2025	10,000		20,000	Fire Alarm system	14,866	Fire alarm system is a critical need with full time fire staff who sleep in the upstairs of the building. We also need to start saving for security cameras. Should consider increasing to cover structural needs as well.
	2026	10,000		-		24,866	
	2027	10,000		-		34,866	
	2028	10,000		-		44,866	
	2029	10,000		-		54,866	
5-year total		\$50,000		\$20,000		\$54,866	
3111-3550 Land	2025	1,000	Annual set aside	-		2,000	Start saving for external security features such as lighting and landscaping. If the Town wants to consider future property purchases more should be added on an annual basis.
	2026	1,000	Annual set aside	-		3,000	
	2027	1,000	Annual set aside	-		4,000	
	2028	1,000	Annual set aside	-		5,000	
	2029	1,000	Annual set aside	-		6,000	
5-year total		\$5,000		\$0		\$6,000	
3112-3560 Equipment	2025	5,000	Annual set aside	-		5,500	To replace major equipment systems at end of life, including HVAC, boiler, generator, etc.
	2026	5,000	Annual set aside	-		10,500	
	2027	5,000	Annual set aside	-		15,500	
	2028	5,000	Annual set aside	-		20,500	
	2029	5,000	Annual set aside	-		25,500	
5-year total		\$25,000		\$0		\$25,500	
TOTAL 5-YR MUNICIPAL BUILDING		\$80,000		\$20,000		\$86,366	

FY 2025
Five Year Capital Plan

Department/Account	Year	Request	Notes	Planned Expense	Expenditure	Balance	Comments/Notes
Code Enforcement							
3106-3510 CEO Equipment	2025	1,000	Annual set aside	-		4,131	To replace plotter and other equipment. Also funds workstation upgrades/furniture replacements, filing cabinets, etc. Not computers.
	2026	1,000	Annual set aside	-		5,131	
	2027	1,000	Annual set aside	-		6,131	
	2028	1,000	Annual set aside	-		7,131	
	2029	1,000	Annual set aside	-		8,131	
	5-year total	\$5,000		\$0		\$8,131	
3161-3525 CEO Computer	2025	1,000	Annual set aside	-		2,000	Plan on replacing PCs with laptop and docks for three personnel. 1 per year. 3 to 5 year replacement schedule.
	2026	1,000	Annual set aside	2,000		1,000	
	2027	1,000	Annual set aside	2,000		0	
	2028	1,000	Annual set aside	2,000		-1,000	
	2029	1,000	Annual set aside	-		0	
	5-year total	\$5,000		\$6,000		\$0	
TOTAL5-YR CODE/PLANNING		\$10,000		\$6,000		\$8,131	

FY 2025
Five Year Capital Plan

Department/Account	Year	Request	Notes	Planned Expense	Expenditure	Balance	Comments/Notes
Police							
3201-3563 Police Facility	2025	20,800	Annual set aside	10,000	Modernize evidence room	27,333	Paving, Set aside include Roof/Siding replacement NLT 2032
	2026	20,800	Annual set aside	20,000	Replace flooring	28,133	
	2027	20,800	Annual set aside			48,933	
	2028	20,800	Annual set aside			69,733	
	2029	20,800	Annual set aside			90,533	
	5-year total	104,000		\$30,000		\$90,533	
3202-3525 Police Computer & Equip	2025	14,500		12,000	Patrol Computer x 2	20,062	Patrol Computers approx \$6,000 each. New Server approx \$7500. Set aside for replacement desktops approx \$1,200 each as needed.
	2026	14,500		12,000	Patrol Computer x 2	22,562	
	2027	14,500		19,500	Patrol Computer x 2 and New Server	17,562	
	2028	12,000		12,000	Patrol Computer x 2	17,562	
	2029	12,000		12,000	Patrol Computer x 2	17,562	
	5-year total	\$67,500		\$67,500		\$17,562	
3203-3555 Police Vehicles	2025	136,000	Request 2 patrol vehicles	136,000	2 vehicles - Upfitted	35,535	Fleet of 14 vehicles with approximate lifespan of 7 years. Plan on replacing 2 vehicles per year. Each year estimates a 5% increase in price from previous.
	2026	142,800	Request 2 patrol vehicles	142,800	2 vehicles - Upfitted	35,535	
	2027	149,940	Request 2 patrol vehicles	149,940	2 vehicles - Upfitted	35,535	
	2028	157,437	Request 2 patrol vehicles	157,437	2 vehicles - Upfitted	35,535	
	2029	165,309	Request 2 patrol vehicles	165,309	2 vehicles - Upfitted	35,535	
	5-year total	\$751,486		\$751,486		\$35,535	
3205-3546 Police K-9 Reserve	2025	1,250	Annual set aside	-		1,250	Set aside funds for major medical expense for K-9 officer, plus replacement upon retirement of current K-9.
	2026	1,250	Annual set aside	-		2,500	
	2027	1,250	Annual set aside	-		3,750	
	2028	1,250	Annual set aside	-		5,000	
	2029	1,250	Annual set aside	5,000	New K9	1,250	
	5-year total	\$6,250		\$5,000		\$1,250	

FY 2025
Five Year Capital Plan

Department/Account	Year	Request	Notes	Planned Expense	Expenditure	Balance	Comments/Notes
3206-3550 Land Improvements	2025	2,500	Annual set aside	-		2,500	Annual set aside for external improvements, including landscaping, fencing, etc.
	2026	2,500	Annual set aside	5,000	Property cleanup/beautification	0	
	2027	1,000	Annual set aside	-		1,000	
	2028	1,000	Annual set aside	-		2,000	
	2029	1,000	Annual set aside	-		3,000	
	5-year total	\$8,000		\$5,000		\$3,000	
3207-3505 Police Academy Reserve	2025	10,000		-		56,224	BLETP Buyouts as needed in order to attract and hire experienced officers.
	2026	10,000		-		66,224	
	2027	10,000		-		76,224	
	2028	10,000		-		86,224	
	2029	10,000		-		96,224	
	5-year total	\$50,000		\$0		\$96,224	
TOTAL 5-YR POLICE DEPARTMENT		\$987,236		\$858,986		\$244,104	

FY 2025
Five Year Capital Plan

Department/Account	Year	Request	Notes	Planned Expense	Expenditure	Balance	Comments/Notes
Fire							
3301-3563 Fire Dept. Facility	2025	5,000	Annual set aside	-		7,020	Set aside funds for major repairs or upgrades to Farmington Falls Fire Station, and fire components at the 153 Farmington Falls Road location. Includes upgrading living space, appliances, lifts, hoists, overhead doors, storage space, etc. Does not include common areas of municipal building.
	2026	5,000	Annual set aside	-		12,020	
	2027	5,000	Annual set aside	-		17,020	
	2028	5,000	Annual set aside	-		22,020	
	2029	5,000	Annual set aside	-		27,020	
	5-year total	\$25,000		\$0		\$27,020	
3302-3560 Fire Dept Equipment	2025	8,000		6,000	Fire hose	3,404	Purchasing new hose for new fire truck in 2025. Set aside for replacement of SCBA, fire hose, extraction equipment, and other life saving needs.
	2026	10,000		-		13,404	
	2027	10,000		-		23,404	
	2028	10,000		-		33,404	
	2029	10,000		-		43,404	
	5-year total	\$48,000		\$6,000		\$43,404	
3303-3555 Fire Apparatus (trucks)	2025	150,000		-		515,145	Set aside \$150,000 annually to replace fire trucks. Ordering ladder truck in 2025 with anticipated delivery date in 2028. Savings will not cover entire cost but will reduce the amount needed to borrow. Continue savings for next major replacement.
	2026	150,000		-		665,145	
	2027	150,000		-		815,145	
	2028	150,000		965,000	New ladder truck delivered	145	
	2029	150,000				150,145	
	5-year total	\$750,000		\$965,000		\$150,145	
3304-3525 Fire Department Computer	2025	1,800		2,000	Computer	1,600	Look at replacing two computers in 2025 and 2026. Save for replacement of others as needed. Old units to be used as passdown units for community computers.
	2026	1,800		2,000	Computer	1,400	
	2027	750		-		2,150	
	2028	750		-		2,900	
	2029	750		-		3,650	
	5-year total	\$5,850		\$4,000		\$3,650	

FY 2025
Five Year Capital Plan

Department/Account	Year	Request	Notes	Planned Expense	Expenditure	Balance	Comments/Notes
3305-3510 Fire Dept Office Equipment	2025	1,000		-			Cover 2024 deficit and set aside funds for 512 future office furniture, filing cabinets, printers, etc. Not computers.
	2026	500		-		1,012	
	2027	500		-		1,512	
	2028	500		-		2,012	
	2029	500		-		2,512	
5-year total		\$3,000		\$0		\$2,512	
TOTAL 5-YR FIRE DEPARTMENT		\$831,850		\$975,000		\$226,731	

FY 2025
Five Year Capital Plan

Department/Account	Year	Request	Notes	Planned Expense	Expenditure	Balance	Comments/Notes
Public Works							
3401-3563 PW Facilities	2025	50,000	Annual set aside	53,000	Parking lot repairs	255,560	Repave parking lot in 2025. Salt shed needs to be replaced est. 2028. Will likely need to borrow additional funds for this.
	2026	50,000	Annual set aside	-		305,560	
	2027	50,000	Annual set aside	-		355,560	
	2028	50,000	Annual set aside	1,000,000	New Salt Shed - Requires borrowing	-594,440	
	2029	50,000	Annual set aside	-		-544,440	
	5-year total	\$250,000		\$1,053,000		-\$544,440	
3402-3525 PW Computer	2025	1,500	Annual set aside	-		1,503	Set aside for computer and plotter replacements.
	2026	1,500	Annual set aside	3,000	Used/demo plotter/printer	3	
	2027	1,500	Annual set aside	1,500	Replace computer	3	
	2028	1,500	Annual set aside	-		1,503	
	2029	1,500	Annual set aside	-		3,003	
	5-year total	\$7,500		\$4,500		\$3,003	
3403-3560 Recycling Equipment	2025	5,000	Annual set aside	-		5,000	Savings for replacement of loader Purchase of Backhoe Brush Grapple Attachment
	2026	5,000	Annual set aside	10,000		0	
	2027	5,000	Annual set aside	-		5,000	
	2028	5,000	Annual set aside	-		10,000	
	2029	5,000	Annual set aside	-		15,000	
	5-year total	\$25,000		\$10,000		\$15,000	
3404-3560 PW Equipment	2025	200,000	Planned purchase	200,000	Replace Case Loader	2,515	Aging equipment. Loader needs replacement. Plan for 2025. Two plow trucks, aged 22 and 12 need replacing within next two years. Grader replacement planned for 2029.
	2026	250,000	Planned purchase	250,000	Replace 2003 Volvo Plow Truck	2,515	
	2027	250,000	Planned purchase	250,000	Replace 2013 International Plow Truck	2,515	
	2028	200,000	Set Aside for new Grader	-		202,515	
	2029	200,000	Purchase New Grader	400,000	Grader	2,515	
	5-year total	\$1,100,000		\$1,100,000		\$2,515	

FY 2025
Five Year Capital Plan

Department/Account	Year	Request	Notes	Planned Expense	Expenditure	Balance	Comments/Notes
3405-3570 Sidewalks	2025	20,000	Annual Set aside	20,000	For Maple Ave ext. Spruce Ln. to Granite Heights	38,191	Extend sidewalk on Maple Ave from Spruce Lane to Granite Heights in 2025. Main Street reconstruction is a two year project which will include a lot of sidewalk work from Center Bridge through downtown and will also include village improvement for sidewalks off Main Street.
	2026	20,000	Annual Set aside	20,000	Main St. MPI	38,191	
	2027	20,000	Annual Set aside	20,000	Main St. MPI	38,191	
	2028	20,000	Annual Set aside	-		58,191	
	2029	20,000	Annual Set aside	-		78,191	
5-year total		\$100,000		\$60,000		\$78,191	
3406-3561 Municipal Landfill	2025	10,000	Annual Set aside	10,000	Concrete bin repairs	47,426	Insurance company discovered required structural repairs at transfer station that must be completed for rating. Plan to do parking lot in 2028. PFAS mitigation efforts not covered by DEP (10% of total cost) also come from this line item as the contamination stems from the old landfill.
	2026	10,000	Annual Set aside	-		57,426	
	2027	10,000	Annual Set aside	-		67,426	
	2028	10,000	Annual Set aside	30,000	Parking lot reconstruction.	47,426	
	2029	10,000	Annual Set aside	-		57,426	
5-year total		\$50,000		\$40,000		\$57,426	
3407-3566 PW Roads (5-yr plan)	2025	800,000	Annual Set aside	540,000	Oak St. MPI/Holley Rd	-33,350	Goes hand in hand with 5-year roads plan. MPI projects total \$2.4 million over next three years. Spread allocation out evenly. After that will be on road maintenance schedule.
	2026	800,000	Annual Set aside	750,000	Main St. Phase 1	16,650	
	2027	800,000	Annual Set aside	1,095,400	Main St. Phase 2 plus rest of 5 yr road plan streets	-278,750	2024 ended in deficit. Waiting on MPI reimbursements.
	2028	600,000	Annual Set aside	600,000	Maint. Overlays	-278,750	
	2029	500,000	Annual Set aside	500,000	Maint. Overlays	-278,750	
5-year total		\$3,500,000		\$3,485,400		-\$278,750	
3408-3565 Emergency Road Repairs	2025	14,550	Annual Set aside	-		10,000	Need to cover deficit from 2024. Set aside for unplanned emergency road repairs.
	2026	10,000	Annual Set aside	-		20,000	
	2027	10,000	Annual Set aside	-		30,000	
	2028	10,000	Annual Set aside	-		40,000	
	2029	10,000	Annual Set aside	-		50,000	
5-year total		\$54,550		\$0		\$50,000	

FY 2025
Five Year Capital Plan

Department/Account	Year	Request	Notes	Planned Expense	Expenditure	Balance	Comments/Notes
3409-3567 PW Drainage	2025	-		-		0	Used for major culvert replacements or small bridges. No work planned at this time.
	2026	-		-		0	
	2027	-		-		0	
	2028	-		-		0	
	2029	-		-		0	
	5-year total	\$0		\$0		\$0	
3505-9999 Rail Trail Bridge	2025	-		-		12	Project is complete.
	2026	-		-		12	
	2027	-		-		12	
	2028	-		-		12	
	2029	-		-		12	
	5-year total	\$0		\$0		\$12	
3506-9999 FFSWD Trail Crossing	2025	-		-		906	Project is complete.
	2026	-		-		906	
	2027	-		-		906	
	2028	-		-		906	
	2029	-		-		906	
	5-year total	\$0		\$0		\$906	
3701-3561 Cemetery Infrastructure /Headstone Repairs	2025	5,000	Annual set aside	5,000	Contracted Services for gravestone repairs	2,459	Per Board of Selectmen in 2023, want \$5,000 per year going to headstone repair. This account would also cover structural repairs like the vault or fencing.
	2026	5,000	Annual set aside	5,000	Contracted Services for gravestone repairs	2,459	
	2027	5,000	Annual set aside	5,000	Contracted Services for gravestone repairs	2,459	
	2028	5,000	Annual set aside	5,000	Contracted Services for gravestone repairs	2,459	
	2029	5,000	Annual set aside	5,000	Contracted Services for gravestone repairs	2,459	
	5-year total	\$25,000		\$25,000		\$2,459	
TOTAL 5-YR PUBLIC WORKS		\$5,112,050		\$5,777,900		-\$613,678	

FY 2025
Five Year Capital Plan

Department/Account	Year	Request	Notes	Planned Expense	Expenditure	Balance	Comments/Notes
Parks & Recreation							
3504-9999 Walton Mill Park	2025	-		(323,000)	LCWF reimbursement. Planting replacements	1,662	Project is complete. Expect LCWF grant refund of \$325,000 in 2025. Still need to replant dead vegetation. Approximately \$2000.
	2026	-		-		1,662	
	2027	-		-		1,662	
	2028	-		-		1,662	
	2029	-		-		1,662	
	5-year total	\$0		-\$323,000		\$1,662	
3601-3555 P&R Vehicles & Equipment	2025	5,000	Annual Set aside	3,500	Salt Spreader	8,107	Purchase new salt spreader in 2025. Annual savings for replacement of trucks, mowers, line striping equipment, etc.
	2026	5,000	Annual Set aside			13,107	
	2027	5,000	Annual Set aside			18,107	
	2028	5,000	Annual Set aside			23,107	
	2029	5,000	Annual Set aside			28,107	
	5-year total	\$25,000		\$3,500		\$28,107	
3602-3550 Hippach Lights	2025	-	Annual Set aside	-		890	Lighting at Hippach Field was replaced in 2023, and damaged in December 2023 flood. Fixed by FEMA. Need to be saving for the next time the lights need to be upgraded or replaced.
	2026	1,000	Annual Set aside	-		1,890	
	2027	1,000	Annual Set aside	-		2,890	
	2028	1,000	Annual Set aside	-		3,890	
	2029	1,000	Annual Set aside	-		4,890	
	5-year total	\$4,000		\$0		\$4,890	
3603-3563 Community Center	2025	25,000	Set aside for roof proj	850,000	BORROW most of this for roof	-739,632	Community Center Roof and renovation planned for summer of 2025 at cost of \$1.6M. \$700,000 in ARPA funds are available.
	2026	10,000	Annual Set aside	-		-729,632	Anticipate needing to borrow another \$700,000. Need to continue annual savings for future major maintenance.
	2027	10,000	Annual Set aside	-		-719,632	
	2028	10,000	Annual Set aside	-		-709,632	
	2029	10,000	Annual Set aside	-		-699,632	
	5-year total	\$65,000		\$850,000		-\$699,632	

FY 2025
Five Year Capital Plan

Department/Account	Year	Request	Notes	Planned Expense	Expenditure	Balance	Comments/Notes
3604-3561 Playground	2025	5,000	Annual Set aside	-		8,150	Playground equipment is 20+ years old. A new playground costs between \$30,000 and \$60,000 depending on features.
	2026	5,000	Annual Set aside	-		13,150	
	2027	5,000	Annual Set aside	-		18,150	
	2028	5,000	Annual Set aside	-		23,150	
	2029	5,000	Annual Set aside	-		28,150	
	5-year total	\$25,000		\$0		\$28,150	
3605-3550 P&R Park Land Improvements	2025	6,000	Annual Set aside	5,000	Fertilizer and Reseeding	6,470	\$6,000 per year set aside for turf improvement, landscaping, etc.
	2026	6,000	Annual Set aside	-		12,470	
	2027	6,000	Annual Set aside	-		18,470	
	2028	6,000	Annual Set aside	-		24,470	
	2029	6,000	Annual Set aside	-		30,470	
	5-year total	\$30,000		\$5,000		\$30,470	
3606-3525 Parks Computer	2025	500	Annual Set aside	1,500	Purchase 1 new PC	500	Replace two PCs for Director and Assistant Director. 3rd computer is a passdown unit.
	2026	500	Annual Set aside	-		1,000	
	2027	500	Annual Set aside	1,500	Purchase 1 new PC	0	
	2028	500	Annual Set aside	-		500	
	2029	500	Annual Set aside	-		1,000	
	5-year total	\$2,500		\$3,000		\$1,000	
3609-3550 Hippach Field	2025	5,000	Annual Set aside	1,000	Supplement Hippach trust funds for bleachers	22,753	Bleachers planned for 2025, mostly funded by the Mills Hippach Field Trust. The Main Street MPI project in 2026 and 2027 includes the Hippach Fence replacement. Most will be funded through the MPI itself and public works road funds.
	2026	5,000	Annual Set aside	5,000	MPI Match for fence replacement	22,753	
	2027	5,000	Annual Set aside	5,000	MPI Match for fence replacement	22,753	
	2028	5,000	Annual Set aside	-		27,753	
	2029	5,000	Annual Set aside	-		32,753	
	5-year total	\$25,000		\$11,000		\$32,753	

FY 2025
Five Year Capital Plan

Department/Account	Year	Request	Notes	Planned Expense	Expenditure	Balance	Comments/Notes
3608-3560 Recreation Equipment	2025	1,000	Annual Set aside	1,000	Replace ping pong table	0	NEW Request for 2025. Need to set aside funds to replace recreation equipment as it reaches end of life. The ping pong table will be replaced in 2025. Other items that will need replacement are athletic equipment used at the community center (basketballs, etc), floor mats for gymnastics, air hockey table, etc.
	2026	1,000	Annual Set aside	-		1,000	
	2027	1,000	Annual Set aside	-		2,000	
	2028	1,000	Annual Set aside	-		3,000	
	2029	1,000	Annual Set aside	-		4,000	
5-year total		\$5,000		\$1,000		\$4,000	
TOTAL 5-YR PARKS & RECREATION		\$181,500		\$550,500			
TOTAL 5-YEAR CAPITAL PLAN APPROPRIATIONS AND PLANNED EXPENDITURES - GENERAL FUND							
General Fund Capital Plan	2025	1,567,800	Annual set aside	1,740,705		400,345	Expect to borrow funds for: Ladder Truck Salt Shed Community Center Roof
	2026	1,612,550	Annual set aside	1,231,300		781,595	
	2027	1,617,140	Annual set aside	1,553,340		845,395	
	2028	1,372,137	Annual set aside	2,773,437		(555,905)	
	2029	1,280,009	Annual set aside	1,089,309		(365,205)	
5-year total		\$7,449,636		\$8,388,091		-\$365,205	

Updated 4/9/2025

2025 Estimated Revenues



FY 2025 Proposed Revenues

Account Summary	FY 2023 Actuals	FY 2024 Budget	Manager Proposed FY2025	Select Board Recommend	Budget Committee* Recommend	Final Adopted
General Gov't Est Revenue	14,871,543	14,592,370	16,319,757	16,319,756	N/A	16,319,756
Public Safety Est Revenue	30,301	36,000	20,200	20,200	N/A	20,200
Public Works Est Revenue	97,891	114,000	122,350	122,350	N/A	122,350
Parks & Rec Est Revenue	39,052	40,000	46,100	46,100	N/A	46,100
TOTALS	15,038,787	14,782,370	16,508,407	16,508,406	N/A	16,508,406

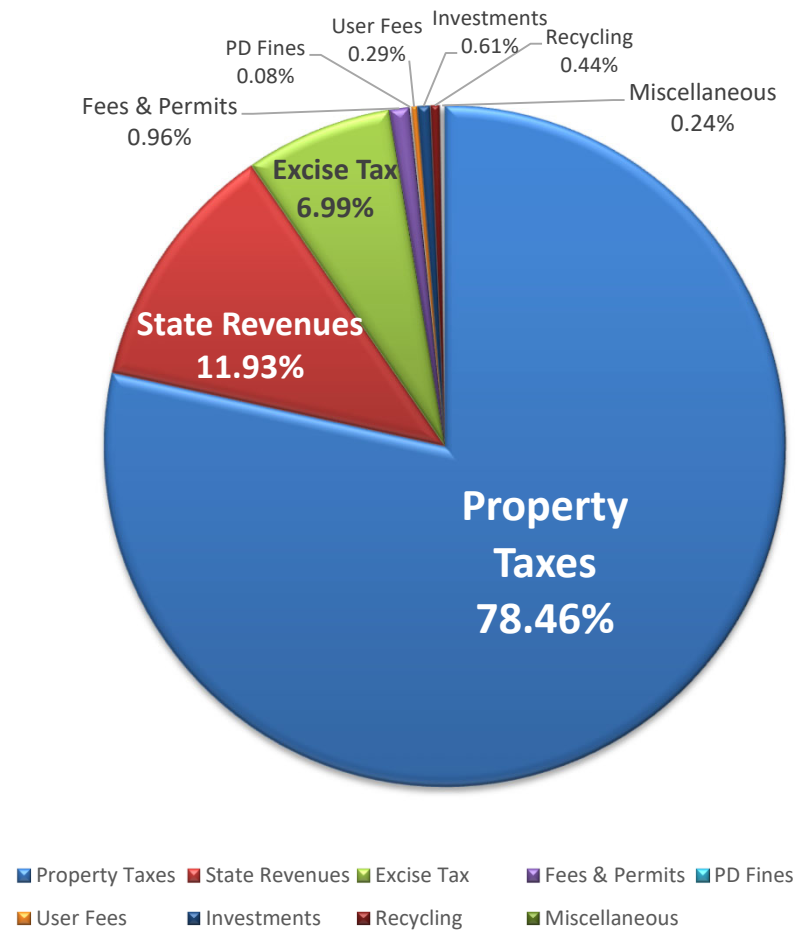
*Does not vote on revenues

	FY 2023	FY 2024	FY2025 Manager Proposed	FY2025 Select Board Recommend	FY2025 Budget Committee Recommend	FY2025 FINAL
Minus Property Tax	3,599,564	3,340,000	3,555,250	3,555,250	N/A	3,555,250
TOTAL LOCAL (w/ taxes)	15,038,787	14,782,370	16,508,407	16,508,406	N/A	16,508,406

Dated: 3/26/2025

FY 2025 Proposed Revenues

2025 Revenue Projection



FY 2025
Proposed Revenues

		FY 2023	FY 2024			FY 2025							
Acct #	General Gov't Est Revenue	Actuals	Budget	YTD R'cd @ 12/31/24	YTD %	Description	Manager Proposed	Select Board Recommend	Budget Committee* Recommend	Final Adopted	Inc / (Dec)	% Change	NOTES
4110	Administration												Admin
4110-1111	Property Taxes	10,836,131	10,836,131	11,747,154	108.41%	Tax Commitment	12,323,288	12,323,288	N/A	12,323,288	1,487,157	13.72%	2024 Tax Commitment
4110-1113	Abatements	-50,849	0	-9,738	100.00%	Tax Abatements	0	0	N/A	0	-	0.00%	Move to expenditure acct
4110-1114	Supplements	17,649	0	10,953	100.00%	Supplemental Tax Bills	0	0	N/A	0	-	0.00%	Not Budgeted
4110-1115	Interest - Taxes	31,735	25,000	43,402	173.61%	Interest on late tax pmts	35,000	35,000	N/A	35,000	10,000	40.00%	Current interest rate 8.5%, 3
4110-1116	Lien Costs & Fees	13,213	10,000	12,155	121.55%	Lien fees	12,000	12,000	N/A	12,000	2,000	20.00%	4 yr historical data
4110-1120	State Revenue Sharing	1,734,601	1,620,000	1,723,593	106.39%	General Assistance reimb from State	1,700,000	1,700,000	N/A	1,700,000	80,000	4.94%	Updated per State projection
4110-1122	Welfare Reimb	21,289	17,500	20,822	118.98%		24,500	24,500	N/A	24,500	7,000	40.00%	70% of GA Budget
4110-1123	Snowmobile Reimb	10,494	10,000	14,240	142.40%		12,700	12,700	N/A	12,700	2,700	27.00%	Based on 3-yr avg data
4110-1125	Tree Growth Reimb	40,239	35,000	37,362	106.75%	Reimb for exemptions for property in tree growth Reimb for veteran's exemptions	35,000	35,000	N/A	35,000	-	0.00%	Based on 3-yr avg data
4110-1126	Veteran's Reimb	6,184	6,000	4,877	81.28%		6,000	6,000	N/A	6,000	-	0.00%	Based on 3-yr avg data
4110-1127	Local Rd Assist (LRAP)	191,752	190,000	191,204	100.63%	MDOT Local Road Assist	191,000	191,000	N/A	191,000	1,000	0.53%	Per P Coughlan safe to budget last years amt
4110-1128	Homestead Reimb	450,141	443,745	344,117	77.55%	Reimb for Homestead exemptions	438,751	438,751.00	N/A	438,751	(4,994)	-1.13%	2024 Tax Commitment computation
4110-1131	BETE Reimb	152,951	162,494	132	0.08%	Reimb for BETE exemptions	191,117	191,117.00	N/A	191,117	28,623	17.61%	2024 Tax Commitment computation
4110-1132	Stabilization	2,070	0	109,746	100.00%	LD290 Stabilization reimbursement	0	0	N/A	0	-	0.00%	LD290 Repealed in 2023
4110-1151	Miscellaneous	8,408	10,000	25,950	259.50%	Revenues that cannot be allocated anywhere else	1,000	1,000	N/A	1,000	(9,000)	-90.00%	4 yr hist data after moving fees that go elsewhere
4110-1160	Admin Fees	831	0	0	100.00%	Copies/Fax/Postage/NSF/Notary	500	500	N/A	500	500	0.00%	Corrected historical data
4110-1162	Rental	6,258	0	0	100.00%	Rental of Town Property	0	0	N/A	0	-	0.00%	Move to Parks
4110-1164	Interest - Investments	112,100	35,000	113,475	324.21%		100,000	100,000	N/A	100,000	65,000	185.71%	New banking agreement
4120	Assessor												Assessor
4120-1160	Assessor Fees	56	0	0	0.00%	Tax maps, tax cards, etc	100	100	N/A	100	100	100.00%	Failed to charge for these items in 2024
4130	Treasurer/Clerk												Treasurer/Clerk
4130-1110	Excise Tax	1,192,767	1,100,000	1,243,127	113.01%	Automobile excise tax	1,150,000	1,150,000	N/A	1,150,000	50,000	4.55%	4 yr historical data
4130-1115	IFW Excise	5,018	5,000	4,545	90.90%	Boat/ATV excise tax	4,500	4,500	N/A	4,500	(500)	-10.00%	4 yr downward trend

FY 2025 Proposed Revenues

		FY 2023	FY 2024			FY 2025							
Acct #	General Gov't Est Revenue	Actuals	Budget	YTD R'cd @ 12/31/24	YTD %	Description	Manager Proposed	Select Board Recommend	Budget Committee* Recommend	Final Adopted	Inc / (Dec)	% Change	NOTES
4130-1120 Licenses		832	600	806	134.34%	Liquor,Virtualers, Taxi Licenses	800	800	N/A	800	200	33.33%	4 yr historical data
4130-1125 Clerk Fees		19,017	18,500	20,468	110.64%	Vital Records, Weddings, DBAs, etc	19,000	19,000	N/A	19,000	500	2.70%	4 yr steady increase
4130-1127 Dog Fees		1,528	1,000	1,995	199.53%	Dog Licenses	2,000	2,000	N/A	2,000	1,000	100.00%	4 yr historical data
4130-1130 MV Fees		30,724	30,000	31,831	106.10%	Agent fees for veh. Reg. Hunting/Fishing Licenses, Boat/ATV/Snow Agent fee	31,000	31,000	N/A	31,000	1,000	3.33%	4 yr historical data
4130-1135 INF Fees		1,485	1,400	2,928	209.13%		1,500	1,500	N/A	1,500	100	7.14%	4 yr historical data
4170 Code Enforcement													Code Enforcement
4170-1160 CEO Fees		34,920	35,000.00	42,983	122.81%	Permits	40,000	40,000	N/A	40,000	5,000.00	700.00%	4 yr historical data
4170-1165 CEO Licenses		-	-	128	100.00%		-	-	N/A	-	-	0.00%	Unplanned income source
TOTAL		14,871,543	14,592,370	15,738,256	107.85%		16,319,757	16,319,756	N/A	16,319,756	1,727,386	11.84%	
Less Taxes		\$3,432,320	\$3,150,000	\$3,646,853	115.77%		\$3,366,600	\$ 3,366,600	N/A	\$ 3,366,600	\$ 216,600	6.88%	

* No vote on revenue

Updated 3/26/2025

FY2025
Proposed Revenues

		FY 2023	FY 2024			FY 2025							
Acct #	Public Safety Est Revenue	Actuals	Budget	YTD R'cd @ 12/31/2024	YTD %	Description	Manager Proposed	Select Board Recommend	Budget Committee* Recommend	Final Adopted	Inc / (Dec)	% Change	NOTES
4220	Police												Police
4220-1151	Misc Revenue	0	0	1,165	100.00%	Charges for services	1,000	1,000	N/A	1,000	1,000	0.00%	Based on 3 yr avg receipts (after corrections)
4220-1160	Fees	9,585	19,000	3,038	15.99%	Security services, reports, miscellaneous fees	6,000	6,000	N/A	6,000	-13,000	-68.42%	Based on 3 yr avg receipts (after corrections in ticket rev)
4220-1170	Gun Permits	-340	0	0	100.00%	Gun permit fees	0	-	N/A	-	0	0.00%	Goes in GL account to be paid to State
4220-1175	Fines	11,060	7,000	19,551	279.30%	Parking Tickets, etc	13,000	13,000	N/A	13,000	6,000	85.71%	Based on 3 yr avg receipts (after corrections in ticket rev)
4230	Fire												Fire
4230-1160	Fees	9,996	10,000	220	100.00%	Misc. Fire Dept Fees (reports, etc)	200	200	N/A	200	-9,800	-98.00%	Move Industry Contract to Spec Revenue
TOTAL		30,301	36,000	23,974	66.60%		20,200	20,200	N/A	20,200	(15,800)	-43.89%	

Acct #	Public Works Est Revenue	Actuals	Budget	YTD R'cd @ 12/31/24	YTD %	Description	Manager Proposed	Select Board Recommend	Budget Committee* Recommend	Final Adopted	Inc / (Dec)	% Change	NOTES
4310	Highway												Highway
4310-1160	PW Fees	175	0	100	100.00%		400	400	N/A	400	400	0.00%	hauler licenses - missed in 2023 and 2024
4320	Recycling												Recycling
4320-1160	Impact Fees	0	0	9,482	100.00%	Recycling impact fees-Other Town Contracts	9,950	9,950	N/A	9,950	9,950	0.00%	Industry and Strong - prev lumped in with recycling bulky-2025 increase w/population & CPI
4320-1165	Bulky Waste	69,299	50,000	62,001	124.00%	User fees for disposal at transfer station	50,000	50,000	N/A	50,000	0	0.00%	Based on 3 yr avg receipts (after corrections)
4320-1166	Recycling Revenue	26,037	25,000	22,806	91.22%	Sale of recyclables (Grimmell Industries)	23,000	23,000	N/A	23,000	-2,000	-8.00%	Based on 3 yr avg receipts (after corrections)
4365	Cemetery												Cemetery
4365-1125	Sale of Lots	2,380	2,000	4,250	212.50%	Sale of cemetery plots	2,000	2,000	N/A	2,000	0	0.00%	Based on 3 yr avg receipts (after corrections)
4365-1151	Miscellaneous	0	0	70	100.00%		0	-	N/A	-	0	0.00%	Based on 3 yr avg receipts (after corrections)
4365-1155	Perpetual Care	0	37,000	37,000	100.00%	For ongoing care of graves	37,000	37,000	N/A	37,000	0	0.00%	From Cemetery Assoc Endowment
TOTAL		97,891	114,000	135,708	119.04%		122,350	122,350	N/A	122,350	8,350	7.32%	

FY2025 Proposed Revenues

		FY 2023	FY 2024			FY 2025							
Acct #	Parks & Rec Est Revenue	Actuals	Budget	YTD R'cd @ 12/31/2024	YTD %	Description	Manager Proposed	Select Board Recommend	Budget Committee* Recommend	Final Adopted	Inc / (Dec)	% Change	Notes
4510	Parks & Rec												Parks & Rec
4510-1151	Miscellaneous Revenue	400	0	127	100.00%	Miscellaneous receipts	100	100	N/A	100	100	0.00%	Based on 3yr average
4510-1160	Program Fees	34,452	34,000	48,060	141.35%	Fees for program registrations	39,000	39,000	N/A	39,000	5,000	14.71%	Based on 3yr average
4510-1162	Rental Fees	0	6,000	9,069	151.15%	Fees for rental of Town facilities	7,000	7,000	N/A	7,000	1,000	16.67%	Based on 3yr average
4510-1170	Hippach Fence Fund Raiser	4,200	0	0	0.00%	Should be spec revenue	0	-	N/A	-	0	0.00%	
TOTAL		39,052	40,000	57,256	143.14%		46,100	46,100	N/A	46,100	6,100	15.25%	

* No vote on revenue

Updated 03/26/2025

2025 Special Revenue and TIF Balances



FY 2025
Special Revenue Fund Balances

		FY 2023		FY 2024					FY 2025						
Account	Special Revenue Funds	FY 2023 Actuals	FY 2023 Ending Balance	FY 2024 Appropriations	FY 2024 Activity	FY 2024 Remaining Balance	Description	Manager Proposed	Select Board Recommend	Budget Committee Recommend	Final Adopted	Inc / (Dec)	% Change	NOTES	
Administration														Administration	
7102-9999	Cable Franchise	-47,743	(20,460)	-	-	(20,460)	MBTV - fund by cable franchise fees	-	-	-	-	-	0.0%	Revenues to MBTV	
7105-9999	Regional Radio Assessment	0	4,632	-	-	4,632		-	-	-	-	-	0.0%		
7106-9999	Conservation Commission	1,200	8,268	-	379	8,647	Special revenue supporting Conservation Comm work	-	-	-	-	-	0.0%		
7107-9999	Community Resolution	0	977	-	-	977		-	-	-	-	-	0.0%		
7108-9999	Transportation Advisory	0	288	-	-	288	Special revenue supporting Transportation Comm work	-	-	-	-	-	0.0%		
7110-9999	Wellness Works	0	823	-	22	845	Wellness works grant through MMEHT	-	-	-	-	-	0.0%	GRANT - no BOS approp	
7112-9999	Composting	966	6,982	-	610	7,592	Tom Eastler compost - compost sale rev funds exp	-	-	-	-	-	0.0%		
7115-9999	CDBG-Avesta	0	-	-	-	-	Avesta Edgewood CDBG Block Grant	-	-	-	-	-	0.0%	GRANT - no BOS approp Equal receipts and debits	
7118-9999	ARPA	-10,763	701,663	-	(15,350)	686,313	American Rescue Plan Act	-	-	-	-	-	0.0%	GRANT - no BOS approp	
7119-9999	CDBG-Riverside	0	0	-	1	2	Riverside Greenhouse CDBG Block Grant	-	-	-	-	-	0.0%	GRANT - no BOS approp	
7120-9999	Flying Flags	-1,240	(1,240)	-	-	(1,240)	Flying Flags Donations	-	-	-	-	-	0.0%		
7122-9999	Safety Grant	0	-	-	-	-	Ed McDonald Safety Grant - MMA	-	-	-	-	-	0.0%	GRANT - no BOS approp Equal receipts and debits	
7123-9999	Elections Grant	0	-	-	10,297	10,297	CTCL Election Infrastructure Grant	-	-	-	-	-	0.0%	GRANT - no BOS approp	
7124-9999	Center Meeting House Grant	0	-	-	(4,315)	(4,315)	For repairs to Center Mtg House Cemetery and grounds	-	-	-	-	-	0.0%	Will be reimbursed	
Police														Police	
7201-9999	PD Drug	1,650	29,620	-	1,550	31,170	Drug eradication grant	-	-	-	-	-	0.0%		
7203-6000	PD Training	0	-	-	-	-	Officer training grant	-	-	-	-	-	0.0%		
7205-9999	Byrne Grant	5,893	143	-	377	520	DOJ Byrne Grant	-	-	-	-	-	0.0%	GRANT - no BOS approp	
7206-9999	Animal Control	375	4,380	-	-	4,380	Dog fees - should be GF revenues	-	-	-	-	-	0.0%	No longer in use - monies to GF	
7207-9999	RCRP Opioid	0	11,511	-	-	11,511	Opioid settlement funds	-	-	-	-	-	0.0%	GRANT - no BOS approp	
7208-9999	PD K-9 Donations	0	1,144	-	-	1,144	K-9 donations	-	-	-	-	-	0.0%		
7209-6000	COVID Emergency Aid	-27,930	579	-	-	579	Emergency Aid Grant - closed	-	-	-	-	-	0.0%	GRANT - no BOS approp	
Fire														Fire	
7301-9999	Firefighter Grants	0	1,313	-	-	1,313	Assistant to firefighters grant	-	-	-	-	-	0.0%	GRANT - no BOS approp	
7304-9999	FD Industry Contract	0	-	-	19,540	19,540	Payments from Industry, funds stipends and other FD needs	-	-	-	-	-	0.0%		

FY 2025
Special Revenue Fund Balances

		FY 2023		FY 2024				FY 2025						
Account	Special Revenue Funds	FY 2023 Actuals	FY 2023 Ending Balance	FY 2024 Appropriations	FY 2024 Activity	FY 2024 Remaining Balance	Description	Manager Proposed	Select Board Recommend	Budget Committee Recommend	Final Adopted	Inc / (Dec)	% Change	NOTES
Public Works														Public Works
7402-9999	Church Street	0	321	-	-	321	Closed	-	-	-	-	-	0.0%	
7499-6000	PW Misc Grants	0	-	-	25,000	25,000	Dominos grant for snowplowing	-	-	-	-	-	0.0%	GRANT - no BOS approp
Parks & Rec														Parks & Recreation
7604-9999	Tree Fund	0	2,221	-	-	2,221	Tree planting fund	-	-	-	-	-	0.0%	
7605-9999	Dragon's Nest Donations	-8,000	700	-	48,046	48,746	Donations for Dragon's Nest Skate Park Rehab	-	-	-	-	-	0.0%	
7606-9999	Philbrick Park Donations	0	-	-	5,000	5,000	Donations for Philbrick Park upkeep and improvement	-	-	-	-	-	0.0%	
7620-9999	Hippach Fence	4,200	4,200	-	623	4,823	Fees for ads on Hippach Park sports fence.	-	-	-	-	-	0.0%	
7621-9999	Parks & Rec Donations	400	400	-	40	440	Misc Parks & Rec Donations	-	-	-	-	-	0.0%	
7622-9999	David Robbins Scholarship	1,750	1,521	-	(141)	1,380		-	-	-	-	-	0.0%	
FEMA														Parks & Recreation
9301-9999	FEMA	-223,487	(223,487)	-	284,351	60,864	FEMA event expense and refunds from Fed.	-	-	-	-	-	0.0%	
Sewer														Sewer
5701-9999	Misc Sewer Grants	0	-	-	-	-		-	-	-	-	-	0.0%	GRANT - no BOS approp
5702-9999	CAP ME-RLF	0	-	-	-	-		-	-	-	-	-	0.0%	GRANT - no BOS approp
	TOTAL Sewer Fund	0	0	-	-	-		-	-	-	0	-	0.0%	
	TOTAL General Fund	-302,730	536,499	-	376,030	912,529		-	-	-	-	-	0.0%	

Updated: 3/26/2025

FY 2025 TIF Balances

Account	TIF Fund	FY 2023	FY 2024			Description	FY 2025					NOTES
		FY 2023 Ending Balance	FY 2024 Appropriat ion	FY 2024 Activity	FY 2024 Remaining Balance		Manager Proposed	Select Board Recommend	Final Adopted	Increase / (Decrease)	% Change	
9801-9999	Franklin TIF	73,762	-	-	73,762	TIF is expired. No additional receipts	-			-	0.0%	Use balance for AVCOG fees
9802-9999	Downtown TIF	190,743	100,000	209,000	81,743	BOS Determines Appropriation	100,000			(209,000)	-100.0%	
9803-9999	Woodland TIF	(27,770)	300,000	308,129	(35,899)	100% returned to Woodlands	317,373			(308,129)	-100.0%	
	TOTAL	236,735	400,000	517,129	119,606		417,373	-	0.00	(517,129)	-100.0%	

Upated: 4/15/2025

2025 Sewer Budget



FY 2025 Proposed Expenditures

		FY 2023	FY 2024				FY 2025					
Acct. # 5010	Sewer	Actuals	Budget	YTD @ 12/31/2024	YTD %	Description	Dept Head Request	Manager Proposed	Select Board Adopted	Inc / (Dec)	% Change	Notes
Personnel												
2010-0110	Sewer Salaries	77,558	93,200	106,801	114.59%	Director salary, 10% of TM Salary	163,600	163,600	163,600	70,400	75.54%	2.5% COLA, Gensel moved to salary from hourly with 3% wage adjustment
5010-0120	Sewer Wages	211,370	244,900	216,620	88.45%	FT WWTP Staff, Counter/Sewer Clerk	183,600	183,600	183,600	(61,300)	-25.03%	2.5% COLA. Moved Gensel to Salary
5010-0125	Sewer Overtime	12,810	13,000	9,767	75.13%	Weekend duty (2 hr Sat/Sun) & call outs	13,000	13,000	13,000	-	0.00%	
5010-0150	FICA	23,145	27,290	26,351	96.56%	FICA and Medicare	27,850	27,850	27,850	560	2.05%	7.65% of pay
5010-0155	PFML	-	-	-	0.00%	.5% of payroll for ME Paid Family Medical Leave	1,830	1,830	1,830	1,830	100.00%	MANDATE - new in 2025
5010-0160	Retirement	23,930	26,560	28,290	106.51%	MEPERS and ICMA 457	26,190	26,190	26,190	(370)	-1.39%	Based on current elections
5010-0170	Health Insurance	76,183	68,080	51,857	76.17%	MMEHT Health Insurance	69,529	69,529	69,529	1,449	2.13%	9% MMEHT increase, current elections
5010-0180	Workers Comp	16,138	7,740	10,603	137.00%	MMA Risk Management	4,890	4,890	4,890	(2,850)	-36.82%	Based on current bill and wages
5010-0185	Incentive Pay	-	-	124	0.00%	Paid to all PT employees for meeting safety metrics	-	-	-	-	100.00%	Change to program - PT only. FT gets time off credit
Subtotal Personnel		441,134	480,770	450,415	93.69%		490,489	490,489	490,489	9,719	2.02%	
Operations												
5010-0505	Travel & Mileage	33	150	48	32.16%	Mileage and transportation for use of personal veh for work or training	150	150	150	-	0.00%	Based on 4 yr history
5010-0510	Training & Development	730	850	677	79.66%	Annual training (not licensing)	450	450	450	(400)	-47.06%	\$900 in training less 50% Alford Reimbursement
5010-0520	Dues	1,631	1,750	2,718	155.29%	MRWA	1,340	1,340	1,340	(410)	-23.43%	Paid twice in 2024. Enter 1 yr fee.
5010-0525	Clothing & Apparel	1,600	1,600	1,600	100.00%	Clothing allowance	1,600	1,600	1,600	-	0.00%	\$400/each
5010-1010	Office Supplies	659	700	409	58.47%	Paper, pens, ink, receipt forms, etc.	700	700	700	-	0.00%	Based on 4 yr history
5010-1015	Postage	2,767	3,000	3,110	103.68%	Standard plus sewer billing, liens, certified mailings	3,300	3,300	3,300	300	10.00%	Based on 4 yr history
5010-1020	Other supplies	585	600	241	40.23%	Janitorial, general	-	-	-	(600)	-100.00%	Move to Building Maint and Pump Station Collector
5010-1025	Books/Periodicals	-	200	-	0.00%	Lab manuals, industry periodicals	-	-	-	(200)	-100.00%	Not used in 4 years. Suggest removing
5010-1030	Building Maint Supplies	2,077	3,000	758	25.25%		-			(3,000)	-100.00%	Move to Building Maint
5010-1035	Motor Fuel	4,533	4,750	7,226	152.13%	Unleaded and K1	7,000	7,000	7,000	2,250	47.37%	Based on 2025 avg price to date and 4 yr use history
5010-1040	Tools/Light Equipment	4,224	4,000	3,963	99.07%	Tools, small equipment, etc.				(4,000)	-100.00%	Move to vehicle, equipt, building or collection sys maint as appropriate

FY 2025 Proposed Expenditures

Acct. # 5010	Sewer	FY 2023	FY 2024			Description	Dept Head Request	Manager Proposed	FY 2025			Notes
		Actuals	Budget	YTD @ 12/31/2024	YTD %				Select Board Adopted	Inc / (Dec)	% Change	
5010-1047	Plant Equipment	20,453	20,000	14,028	70.14%	Replacement equipment (pumps, generators, welders, etc) NOT CAPITAL	12,500	12,500	12,500	(7,500)	-37.50%	Based on 4 yr history
5010-1050	Safety Equipment	1,936	2,000	2,115	105.73%	PPE, traffic cones, signs, etc.	2,200	2,200	2,200	200	10.00%	Based on 4 yr history
5010-1060	Facilities - Lab	8,281	7,500	8,494	113.26%	Sampling and testing supplies & equipment	8,500	8,500	8,500	1,000	13.33%	Based on 4 yr history
5010-1065	Laboratory/Chemical/Cond	53,528	55,000	47,784	86.88%	Chemicals for process control, condition/stabilize biosolids	55,000	55,000	55,000	-	0.00%	Based on 4 yr history
5010-1510	Telephone	1,371	1,400	1,471	105.06%	Land line, long distance, cellular, Ipad	1,500	1,500	1,500	100	7.14%	Current rates and phone lines 3-yr avg kWh usage and current pricing. Corrected to put facility here and pump stations below.
5010-1541	Electricity	48,048	48,500	68,484	141.21%	WWTP facility	60,000	60,000	60,000	11,500	23.71%	
5010-1542	Heat	15,985	20,000	13,047	65.23%	Propane and diesel	15,900	15,900	15,900	(4,100)	-20.50%	Based on 2025 avg price to date and 4 yr use history
5010-1543	Water	1,593	1,620	2,282	140.89%	Bathrooms, shower, mixing	2,600	2,600	2,600	980	60.49%	11% FWD increase
5010-1546	Pump Station	17,375	17,500	16,827	96.15%	Electricity for pump stations	34,600	34,600	34,600	17,100	97.71%	3-yr avg kWh usage and current pricing. Corrected to put pump stations only here and facility above.
5010-2010	General Repair & Maint	-	475	178	37.47%	Plant Equipment				(475)	-100.00%	Move to Equipment Maint
5010-2015	Vehicle Repair & Maint	3,167	3,200	4,373	136.66%	Three trucks, skid steer	4,000	4,000	4,000	800	25.00%	Based on 4 yr history
5010-2025	Office Equipment	-	400	212	52.93%	NOT computer replacement. Printers, calculators, etc.	400	400	400	-	0.00%	
5010-2030	Equipment Rental	1,762	1,775	1,647	92.80%	Copier, oxy/acetylene, other misc rentals	1,540	1,540	1,540	(235)	-13.24%	Based on current use
5010-2035	Building Maintenance	24,948	40,000	4,990	12.48%	Repairs, Janitorial, Boiler Maint, Fire Extinguishers, Electrical, etc	20,000	20,000	20,000	(20,000)	-50.00%	Absorb general supplies and building maintenance supplies and some of tools account. Move major maintenance to capital
5010-2040	Equipment Repair & Maint	47,871	50,000	45,759	91.52%	Pumps, motors, alarm sys, hoist, generator	55,000	55,000	55,000	5,000	10.00%	Absorb general repair & maint and some of tools.
5010-2065	Pump Station Collections	30,409	31,000	14,294	46.11%	Pump Station & Sewer line maintenance	18,500	18,500	18,500	(12,500)	-40.32%	Based on 4 yr history
5010-3010	Legal and Advertising	1,824	1,900	-	0.00%	Town attorney, public notices - no lien discharges or quitclaims	750	750	750	(1,150)	-60.53%	Based on 4 yr history
5010-3015	Licensing	2,191	2,200	2,286	103.93%	Opertor Certificats, Effluent discharge, DEP, 3 sludge sites	3,010	3,010	3,010	810	36.82%	Annual fees increasing. Move certifications from education to here
5010-3020	IT Support	-	-	581	100.00%		1,250	1,250	1,250	1,250	100.00%	Placeholder for new IT contract
5010-3025	Application Software	4,807	5,000	4,267	85.34%	Financial Sys, Office 365, SDS, Power DMS, Barracuda	7,280	7,280	7,280	2,280	45.60%	Current programs

FY 2025 Proposed Expenditures

		FY 2023	FY 2024				FY 2025					
Acct. # 5010	Sewer	Actuals	Budget	YTD @ 12/31/2024	YTD %	Description	Dept Head Request	Manager Proposed	Select Board Adopted	Inc / (Dec)	% Change	Notes
5010-3040	Professional Services	99,079	100,000	108,357	108.36%	Analyses, testing, line cleaning, valve insp, engineering, etc	108,000	108,000	108,000			Based on 4 yr history Failed to charge insurance in 2023 and 2024
5010-3050	Other Contractual Services	-	35,000	2,918	8.34%	Insurance, sewer billing, medical, FWD meter reads, etc.	30,300	30,300	30,300	(4,700)	-13.43%	
5010-3065	Lien Costs	162	1,000	2,378	237.80%	Sewer liens	2,300	2,300	2,300	1,300	130.00%	Contract increase, underbudgeted in 2024
5010-3070	Waste Removal	119,515	125,000	154,223	123.38%	Sludge disposal and management	162,000	162,000	162,000	37,000	29.60%	
5010-3075	GIS and Mapping	957	1,000	2,029	202.90%	GIS program	1,950	1,950	1,950	950	95.00%	Current contract
Subtotal Operations		524,101	592,070	543,774	91.84%		623,620	623,620	623,620	31,550	5.33%	
Capital Outlay (See Capital tab for detail)												
35XX	Capital Improvement	(32,108)	76,500	27,734	36.25%		116,500	116,500	116,500	40,000	52.29%	Boiler replacement, computer replacement, increase line reserve
Debt Service (see Sewer Debt Service tab for detail)												
40XX	Debt Service	43,166	43,166	43,166	100.00%	Sewer debt principal and interest	43,166	43,166	43,166	-	0.00%	
Special Revenue (see Special Revenue Funds tab for detail)												
57XX	Special Revenue	-	-	-	0.00%	Grants, revolving revenue funds	-	-	-	-	100.00%	
TOTAL		976,293	1,192,506	1,065,089	89.32%		1,273,775	1,273,775	1,273,775	81,269	6.82%	
	Payroll	441,134	480,770	450,415	93.69%		490,489	490,489	490,489	9,719	2.02%	
	Operating Costs	524,101	592,070	543,774	91.84%		623,620	623,620	623,620	31,550	5.33%	
	Capital	(32,108)	76,500	27,734	36.25%		116,500	116,500	116,500	40,000	52.29%	
	Debt Service	43,166	43,166	43,166	100.00%		43,166	43,166	43,166	-	0.00%	
	Special Revenue	-	-	-	0.00%		-	-	-	-	0.00%	

Updated 4/9/2025

FY 2025 Proposed Expenditures

Diesel Use

2021 Gal	2022 Gal	2023 Gal	2024 Gal	Avg/month	\$/Gal.	Estimate
			0	0	\$2.82	-

Gas Use

2021 Gal	2022 Gal	2023 Gal	2024 Gal	Avg/month	\$/Gal.	Estimate
			1,207	101	\$2.65	3,198.92

K1 Use

2021 Gal	2022 Gal	2023 Gal	2024 Gal	Avg/month	\$/Gal.	Estimate
		840	793	68	\$3.31	2,705.72

TOTAL 6,000.00

Heating Fuel: #2 Fuel Oil

2021 Gal	2022 Gal	2023 Gal	2024 Gal	Avg/month	\$/Gal.	Estimate
		1,197	1,056	94	\$2.77	3,119.72

Heating Fuel: Propane

2021 Gal	2022 Gal	2023 Gal	2024 Gal	Avg/month	\$/Gal.	Estimate
		5,547	4,243	408	\$2.60	12,726.61

TOTAL 15,900.00

Electricity

kWh/mo	\$/kWh	Deliver	Ch Service Ch	Demand	Annual Cost	
32,238.98	0.099	\$ 0.011	297.900	1,052.00	59,920	Plant
	0.116					
235.28	0.106	\$ 0.084	163.040		2,500	Pump Stations
8,864.64	0.106	\$ 0.084	443.880		25,620	
2,682.03	0.099	\$ 0.084	40.760		6,480	
	0.116					
					34,600	

Telephone	# lines	Monthly	Annual
Cell phones	1	\$ 42.77	\$ 513.24
Ipads	1	\$ 39.23	\$ 470.76
Landline bill	1	\$ 38.55	\$ 462.60
Ph Stipends			\$ -
			\$ -
Total			\$1,446.60

Training & Development (inc out of town travel costs)	
MWUA Conference (J Hartigan)	425.00
List other trainings, add buffer for unknown	475.00
Alfond Reimbursement	(450.00)
Total	450.00

Application Software

Power DMS	333.75
Dell - Office 365	501.60
Barracuda-3 yr paid in 2024	-
MSDS Online	166.50
TRIO 2 qtr in transition to Trifecta	2,215.04
Trifecta 2 yr of 3yr fee (1 pd in 2024)	4,058.00
Total	\$7,274.89

Contractual Services

Physicals/Medcal	300.00
Insurance	27,130.40
Sewer Billing	1,642.83
FWD Meter Readings	1,221.00
Total	30,294.23

Dues

MRWA Dues	1,333.75
Total	1,333.75

Equipment Rental

\$/mo	Annual
Xerox Copiers \$123.66	1,483.92
Copier Overage	55.00
Oxy/Acetylene	
Total	\$1,538.92

Licenses/Permits

Recertifications (\$125 ea)	375.00
Annual Reporting Fee	360.00
Annual Discharge Fee	1,715.59
Sludge/Biosolids License	500.00
Hazardous Chemical Registration	50.00
Total	3,000.59

Professional Services

Analysis and Testing	7,700.00
Line Cleaning & Televising	90,000
Calibration	1,500.00
Valve Inspection (BMC Diving)	5,500.00
Audit	2,645.00
Engineering (drawings & maps)	500.00
Total	107,845

Insurance

Kyes renewal	25,300.0
40% payment in 2024	10,120.0
Remainin to be paid in 2	15,180.0
Est 2025 Renewal (17%)	29,601.0
40% due 10/1/25	11,840.4
Est insurance adds	0.0
Total Kyes	27,020.4
Unemployment (MMA)	110.0
2025 Insurance (est)	27,130.4

*Enter in cell J105

FY 2025 Proposed Expenditures

		FY 2023	FY 2024				FY 2025						
Acct. # 5010	Debt Service	Actuals	Budget	YTD @ 12/31/2024	YTD %	Description	Manager Proposed	Inc / (Dec)	% Change	Select Board Adopted	Inc / (Dec)	% Change	Notes
4010	Debt Service Principal	27,273	28,191	27,910	99.00%	Sewer principal	29,149	958	3.40%	29,149			
4030	Debt Service Interest	15,893	14,975	15,256	101.87%	Sewer interest	14,017	(958)	-6%	14,017			
TOTAL		43,166	43,166	43,166	100.00%		43,166	-	0.00%	43,166	-	0.00%	

Updated: 4/9/2025

Debt Payment Schedule

Fiscal Year	Lincoln St Sewer RUS 92-07 \$215,000 29 yr	Lincoln St Interest 4.13%	Outfall Loan RUS 92-05 \$204,000 29 yr	Outfall Loan Interest 4.25%	Influent Pump RUS-92-09 \$143,000 29 yr	Influent Pump Interest 2.625%	Tannery Brook Sewer RUS 92-11 \$131,000 29yr	Tannery Brook Interest 2.25%	Whittier Rd Sewer RUS 92-13 \$98,000 29 yr	Whittier Rd Interest 2.25%	Total Debt Appropriation	Total Debt @ Jan 1	Increase/ Decrease
2025	8,601	4,248	7,837	4,534	4,945	2,161	4,443	1,758	3,324	1,315	\$ 43,166	\$ 428,614	(\$28,191)
2026	8,956	3,893	8,170	4,201	5,074	2,032	4,543	1,658	3,398	1,241	\$ 43,166	\$ 399,465	(\$29,149)
2027	9,325	3,524	8,517	3,854	5,208	1,898	4,645	1,556	3,475	1,164	\$ 43,166	\$ 369,323	(\$30,141)
2028	9,710	3,139	8,879	3,492	5,344	1,762	4,749	1,452	3,553	1,086	\$ 43,166	\$ 338,153	(\$31,170)
2029	10,111	2,738	9,257	3,115	5,485	1,621	4,856	1,345	3,633	1,006	\$ 43,166	\$ 305,918	(\$32,236)
2030	10,528	2,321	9,650	2,721	5,629	1,477	4,965	1,236	3,715	924	\$ 43,166	\$ 272,577	(\$33,341)
2031	10,962	1,887	10,060	2,311	5,776	1,330	5,077	1,124	3,798	841	\$ 43,166	\$ 238,090	(\$34,486)
2032	11,414	1,435	10,488	1,883	5,928	1,178	5,191	1,010	3,884	755	\$ 43,166	\$ 202,416	(\$35,674)
2033	11,885	964	10,933	1,438	6,084	1,022	5,308	893	3,971	668	\$ 43,166	\$ 165,512	(\$36,905)
2034	11,483	474	11,398	973	6,243	863	5,428	773	4,060	579	\$ 42,274	\$ 127,330	(\$38,181)
2035			11,497	489	6,407	699	5,550	651	4,152	487	\$ 29,932	\$ 88,718	(\$38,613)
2036					6,575	531	5,675	526	4,245	393	\$ 17,946	\$ 61,112	(\$27,606)
2037					6,748	358	5,802	399	4,341	298	\$ 17,946	\$ 44,617	(\$16,495)
2038					6,892	181	5,933	268	4,438	201	\$ 17,913	\$ 27,726	(\$16,891)
2039							5,987	135	4,475	101	\$ 10,698	\$ 10,463	(\$17,263)
2040											\$ -	\$ 0	(\$10,462)
2041											\$ -	\$ 0	\$0
2042											\$ -	\$ 0	\$0
2043											\$ -	\$ 0	\$0
2044											\$ -	\$ 0	\$0
2045											\$ -	\$ 0	\$0
2046											\$ -	\$ 0	\$0
2047											\$ -	\$ 0	\$0
2048											\$ -	\$ 0	\$0
2049											\$ -	\$ 0	\$0
2050											\$ -	\$ 0	\$0
2051											\$ -	\$ 0	\$0
2052											\$ -	\$ 0	\$0
2053											\$ -	\$ 0	\$0
2054											\$ -	\$ 0	\$0
2055											\$ -	\$ 0	\$0

FY 2025 Proposed Expenditures

		FY 2024 Beginning Balance						FY 2025					
Account	Sewer to Cap Reserves	FY 2023 Actuals	FY 2023 Ending Balance	FY 2024 Appropriations	FY2024 Expended as of 12/31/24	FY 2024 Remaining Balance	Description	Dept Head Request	Manager Proposed	Select Board Adopted	Inc / (Dec)	% Change	NOTES
Sewer													Sewer
5101-9999	Riser Reserve	-24	1,678	-		1,678	Riser Reserve	-	-	0	-	0.0%	
5102-3550	Land/Property Improvement	-10,783	739,790	-		739,790	Property Major Maintenance	-	-	0	-	0.0%	
5103-3560	Vehicles & Equip	-1,513	103,806	25,000	27,734	101,072	Trucks and heavy equipment	25,000	25,000	25,000	-	0.0%	Annual Set Aside
5104-3561	Infrastructure	-13,782	995,548	50,000		1,045,548	Sewer Infrastructure	50,000	50,000	50,000	-	0.0%	Annual Set Aside
5105-3561	Line Reserve	-1,044	86,630	1,500		88,130	Major sewer line repairs	5,000	5,000	5,000	3,500	233.3%	Annual Set Aside
5106-3561	Sandy River Reserve	-331	22,690	-		22,690	Sandy River Extension	-	-	0	-	0.0%	
5107-3561	Spec Proj Infrastructure	-4,278	293,543	-		293,543	Special Project infrastructure reserve	-	-	0	-	0.0%	
5108-3565	Road Reserve	-353	24,213	-		24,213	Sewer facility access road maintenance	-	-	0	-	0.0%	
5110-3510	Office Equipment	0	-	-		-	Office Equipment and Furniture replacements	500	500	500	500	100.0%	Annual Set Aside
5111-3525	Computer Equipment	0	-	-		-	Sewer computer replacements	1,000	1,000	1,000	1,000	100.0%	Annual Set Aside
5112-3563	Building Reserve	0	-	-		-	Major maint/renovation of sewer dept buildings	35,000	35,000	35,000	35,000	100.0%	Boiler Replacement
TOTAL Sewer Fund		(32,108)	2,267,899	76,500	27,734	2,316,665		116,500	116,500	116,500	40,000	52.3%	

Updated 4/9/2025

FY 2025
Five Year Capital Plan

Department/Account	Year	Request	Notes	Planned Expense	Expenditure	Balance	Comments/Notes
SEWER FUND							
5101-9999 Riser Reserve	2025	-		-		1,678	Used in conjunction with paving to adjust manhole risers. Have been doing work in-house.
	2026	-		-		1,678	
	2027	-		-		1,678	
	2028	-		-		1,678	
	2029	-		-		1,678	
5-year total		\$0		\$0		\$1,678	
5102-3550 Land/Property Improvement	2025	-		30,000	Engineering for flood mitigation project	709,790	Will be looking at flood prevention berm in near future.
	2026	-		-		709,790	
	2027	-		-		709,790	
	2028	-		-		709,790	
	2029	-		-		709,790	
5-year total		\$0		\$30,000		\$709,790	
5103-3560 Vehicles & Equip	2025	25,000	Annual Set Aside	-		126,072	Three trucks and skid steer replaced in 2024. Continue setting aside for future replacements in approximately 2034.
	2026	25,000	Annual Set Aside	-		151,072	
	2027	25,000	Annual Set Aside	-		176,072	
	2028	25,000	Annual Set Aside	-		201,072	
	2029	25,000	Annual Set Aside	-		226,072	
5-year total		\$125,000		\$0		\$226,072	
5104-3561 Infrastructure	2025	50,000	Annual Set Aside	20,000	Pulley system replacement	1,075,548	Set aside \$50,000/year for major reconstruction or expansion of system.
	2026	50,000	Annual Set Aside	-		1,125,548	
	2027	50,000	Annual Set Aside	-		1,175,548	
	2028	50,000	Annual Set Aside	-		1,225,548	
	2029	50,000	Annual Set Aside	-		1,275,548	
5-year total		\$250,000		\$20,000		\$1,275,548	

FY 2025
Five Year Capital Plan

Department/Account	Year	Request	Notes	Planned Expense	Expenditure	Balance	Comments/Notes
5105-3561 Line Reserve	2025	5,000	Annual Set Aside	-	-	93,130	Set aside \$5,000 per year for emergency line replacement or repair.
	2026	5,000	Annual Set Aside	-	-	98,130	
	2027	5,000	Annual Set Aside	-	-	103,130	
	2028	5,000	Annual Set Aside	-	-	108,130	
	2029	5,000	Annual Set Aside	-	-	113,130	
	5-year total	\$25,000		\$0		\$113,130	
5106-3561 Sandy River Reserve	2025	-		-		22,690	Leftover funds from Sandy River pump station project. Should move to line reserve or infrastructure reserve.
	2026	-		-		22,690	
	2027	-		-		22,690	
	2028	-		-		22,690	
	2029	-		-		22,690	
	5-year total	\$0		\$0		\$22,690	
5107-3561 Spec Proj Infrastructure	2025	-		-		293,543	Monies accumulated for special projects and not earmarked yet.
	2026	-		-		293,543	
	2027	-		-		293,543	
	2028	-		-		293,543	
	2029	-		-		293,543	
	5-year total	\$0		\$0		\$293,543	
5108-3565 Road Reserve	2025	-		-		24,213	Monies in reserve for paving and repair of road to WWTP plant, or for paving repairs when sewer projects impact roadways.
	2026	-		-		24,213	
	2027	-		-		24,213	
	2028	-		-		24,213	
	2029	-		-		24,213	
	5-year total	\$0		\$0		\$24,213	

FY 2025
Five Year Capital Plan

Department/Account	Year	Request	Notes	Planned Expense	Expenditure	Balance	Comments/Notes
5110-3510 Office Equipment	2025	500	Annual Set Aside	-		500	Savings for replacement of furniture, storage, printers, etc.
	2026	500	Annual Set Aside	-		1,000	
	2027	500	Annual Set Aside	-		1,500	
	2028	500	Annual Set Aside	-		2,000	
	2029	500	Annual Set Aside	-		2,500	
5-year total		\$2,500		\$0		\$2,500	
5111-3525 Computer Equipment	2025	1,000	Annual Set Aside	-		1,000	Savings for replacement of computers, including PCs, laptops and SCADA system.
	2026	1,000	Annual Set Aside	-		2,000	
	2027	1,000	Annual Set Aside	-		3,000	
	2028	1,000	Annual Set Aside	-		4,000	
	2029	1,000	Annual Set Aside	-		5,000	
5-year total		\$5,000		\$0		\$5,000	
5112-3563 Building Reserve	2025	35,000	Boiler Replacement	35,000	Replace propane boiler w/oil burning system	0	Replace failing boiler in 2025. Keep setting aside funds annually for future major upgrade or repair of buildings.
	2026	10,000	Annual Set Aside	-		10,000	
	2027	10,000	Annual Set Aside	-		20,000	
	2028	10,000	Annual Set Aside	-		30,000	
	2029	10,000	Annual Set Aside	-		40,000	
5-year total		\$75,000		\$35,000		\$40,000	
TOTAL SEWER 5-YEAR CAPITAL PLAN APPROPRIATIONS AND PLANNED EXPENDITURES							
Sewer Fund Capital Plan	2025	116,500		85,000		2,348,165	
	2026	91,500		-		2,439,665	
	2027	91,500		-		2,531,165	
	2028	91,500		-		2,622,665	
	2029	91,500		-		2,714,165	
5-year total		\$482,500		\$85,000		\$2,714,165	

Updated 4/9/2025

FY 2025 Estimated Revenues

		FY 2023	FY 2024			FY 2025						Notes
Acct #	Sewer Revenue	Actuals	Budget	YTD R'cd @ 12/31/2024	YTD %	Description	Dept Head Request	Manager Proposed	Select Board Adopted	Inc / (Dec)	% Change	
5010												Sewer
1110	Sewer Fees	1,265,787	1,189,860	1,291,888	108.57%	Sewer Bills	1,261,500	1,261,500	1,261,500	71,640	6.02%	
3120	Sewer Lien Costs	5,203	4,000	4,303	107.57%	Sewer Liens	4,000	4,000	4,000	0	0.00%	4-yr history
3125	Interest on Sewer Fees	-27,460	4,000	2,608	65.20%	Sewer Bills	3,000	3,000	3,000	-1,000	-25.00%	4-yr history
3130	Sewer Connection Fees	1,850	2,000	7,956	397.81%		7,000	7,000	7,000	5,000	250.00%	4-yr history
3140	Sewer Fund Interest	28,727	5,000	165	3.29%	Bank account interest	200	200	200	-4,800	-96.00%	4-yr history
3145	Miscellaneous	0	0	50	100.00%		0	0	-	0	0.00%	
TOTAL		1,274,107	1,204,860	1,306,969	108.47%		1,275,700	1,275,700	1,275,700	70,840	5.88%	

Updated 4/9/2025

Sewer fee calculations

Customer	Usage Flow (100 cu ft)	Base Rate	Usage Fee/100	Revenues
1,076	131,403	\$ 48.00	\$ 9.60	1,261,469

TOTAL
\$1,275,700
\$1,925 Over/(Short)

2025 Non-Union Wage Scales



**Town of Farmington
Non-Union Wage Scale
FY2025**

Classification	0 Yr (Entry)	5 Yr	10 Yr	15Yr	20 Yr
Temp PT /Seasonal	Step 1	Step 2	Step 3	Step 4	Step 5
T1	\$14.65	\$15.15	\$15.65	\$16.15	\$16.65
T2	\$14.90	\$15.40	\$15.90	\$16.40	\$16.90
T3	\$15.15	\$15.65	\$16.15	\$16.65	\$17.15
T4	\$15.65	\$16.15	\$16.65	\$17.15	\$17.65
T5	\$16.15	\$16.65	\$17.15	\$17.65	\$18.15
T6	\$16.90	\$17.40	\$17.90	\$18.40	\$18.90
T7	\$17.65	\$18.15	\$18.65	\$19.15	\$19.65

Classification	Temporary PT and Seasonal
T1	Rec Program Help - Dance, Prep Basketball, Summer
T2	Camp Hippach Assistant
T3	Ice Skating Attendant
T3	Parks Winter Maintenance Laborer
T3	Rec Program Help - Pickleball
T3	Rec Program Help - Winter Camp Aide
T3	Soccer Referee/Soccer Assistant
T3	Swim Instructor I/Lifeguard
T4	Rec Program Help - Futsal Director
T4	Seasonal Parks/PW/Cemetery Maintenance Worker
T5	Camp Hippach Director
T5	Junior Pro Basketball Assistant
T5	Rec Program Help - Sport/Activity Director
T5	Swim Instructor II/WSI
T6	Seasonal Parks Landscaper
T7	Indoor Soccer Director
T7	Swim Program Director

**Town of Farmington
Non-Union Wage Scale
FY2025**

Classification	0 Yr (Entry)	6-Mos	2 Yr	4 Yr	6 Yr	8 Yr	10 Yr	12 Yr	14 Yr	16 Yr	18 Yr	20 Yr
Hourly	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12
H1	\$15.50	\$16.00	\$16.50	\$17.00	\$17.50	\$18.00	\$18.50	\$19.00	\$19.50	\$20.00	\$20.50	\$21.00
H2	\$18.00	\$18.50	\$19.00	\$19.50	\$20.00	\$20.50	\$21.00	\$21.50	\$22.00	\$22.50	\$23.00	\$23.50
H3	\$18.25	\$18.50	\$18.75	\$19.00	\$19.25	\$19.50	\$19.75	\$20.00	\$20.25	\$20.50	\$20.75	\$21.00
H4	\$19.00	\$19.50	\$20.00	\$20.50	\$21.00	\$21.50	\$22.00	\$22.50	\$23.00	\$23.50	\$24.00	\$24.50
H5	\$19.50	\$20.00	\$20.50	\$21.00	\$21.50	\$22.00	\$22.50	\$23.00	\$23.50	\$24.00	\$24.50	\$25.00
H6	\$22.00	\$22.50	\$23.00	\$23.50	\$24.00	\$24.50	\$25.00	\$25.50	\$26.00	\$26.50	\$27.00	\$27.50
H7	\$22.50	\$23.00	\$23.50	\$24.00	\$24.50	\$25.00	\$25.50	\$26.00	\$26.50	\$27.00	\$27.50	\$28.00
H8	\$23.00	\$23.50	\$24.00	\$24.50	\$25.00	\$25.50	\$26.00	\$26.50	\$27.00	\$27.50	\$28.00	\$28.50
H9	\$23.50	\$24.00	\$24.50	\$25.00	\$25.50	\$26.00	\$26.50	\$27.00	\$27.50	\$28.00	\$28.50	\$29.00
H10	\$24.00	\$24.50	\$25.00	\$25.50	\$26.00	\$26.50	\$27.00	\$27.50	\$28.00	\$28.50	\$29.00	\$29.50
H11	\$24.50	\$25.00	\$25.50	\$26.00	\$26.50	\$27.00	\$27.50	\$28.00	\$28.50	\$29.00	\$29.50	\$30.00
H12	\$27.00	\$27.50	\$28.00	\$28.50	\$29.00	\$29.50	\$30.00	\$30.50	\$31.00	\$31.50	\$32.00	\$32.50
H13	\$28.50	\$29.00	\$29.50	\$30.00	\$30.50	\$31.50	\$32.00	\$32.50	\$33.00	\$33.50	\$34.00	\$34.50

Classification	Hourly
H1	Custodian - PT
H2	Parking Enforcement - PT
H2	Custodian/Parks Maintenance - FT
H3	Transfer Station Attendant - PT
H4	Laborer/Utility Public Works
H5	Laborer WWTP no license
H5	Firefighter
H6	Fire Officer (Lt, Capt)
H7	Truck Driver-CDL-B
H8	Accounts Payable/Counter Service
H8	Assessing Assistant/Counter Service
H8	Grants/Planning Assistant
H9	Assistant Parks & Recreation Director
H10	Heavy Equipment Operator Public Works
H11	Executive Assistant
H11	PW/Fire Assistant/Emergency Management Coordinator
H11	Licensed Plumbing Inspector/Planning Assistant
H11	WWTP Operator Class 2 License
H12	Foreman Public Works
H13	WWTP Chief Operator

**Town of Farmington
Non-Union Wage Scale
FY2025**

Classification	0 Yr (Entry)	6-Mos	2 Yr	4 Yr	6 Yr	8 Yr	10 Yr	12 Yr	14 Yr	16 Yr	18 Yr	20 Yr
Salary	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12
S20	\$56,160 \$27.00	\$58,240 \$28.00	\$60,320 \$29.00	\$62,400 \$30.00	\$64,480 \$31.00	\$66,560 \$32.00	\$68,640 \$33.00	\$70,720 \$34.00	\$72,800 \$35.00	\$74,880 \$36.00	\$76,960 \$37.00	\$79,040 \$38.00
S21	\$62,400 \$30.00	\$64,480 \$31.00	\$66,560 \$32.00	\$68,640 \$33.00	\$70,720 \$34.00	\$72,800 \$35.00	\$74,880 \$36.00	\$76,960 \$37.00	\$79,040 \$38.00	\$81,120 \$39.00	\$83,200 \$40.00	\$85,280 \$41.00
S22	\$68,640 \$33.00	\$70,720 \$34.00	\$72,800 \$35.00	\$74,880 \$36.00	\$76,960 \$37.00	\$79,040 \$38.00	\$81,120 \$39.00	\$83,200 \$40.00	\$85,280 \$41.00	\$87,360 \$42.00	\$89,440 \$43.00	\$91,520 \$44.00
S23	\$70,720 \$34.00	\$72,800 \$35.00	\$74,880 \$36.00	\$76,960 \$37.00	\$79,040 \$38.00	\$81,120 \$39.00	\$83,200 \$40.00	\$85,280 \$41.00	\$87,360 \$42.00	\$89,440 \$43.00	\$91,520 \$44.00	\$93,600 \$45.00
S24	\$91,520 \$44.00	\$93,600 \$45.00	\$95,680 \$46.00	\$97,760 \$47.00	\$99,840 \$48.00	\$101,920 \$49.00	\$104,000 \$50.00	\$106,080 \$51.00	\$108,160 \$52.00	\$110,240 \$53.00	\$112,320 \$54.00	\$114,400 \$55.00

Classification	Salary
S20	Sewer Clerk/General Assistance Administrator
S20	Town Clerk - MTCCA Certified
S21	Treasurer/Finance Director - MTCTA Certified
S21	Public Works Director - No Degree
S21	Code Enforcement Officer/Planner - No Degree
S21	Parks & Rec Director
S22	Assessor
S22	Code Enforcement Officer/Planner - Related Degree (BS or Higher)
S22	Fire Chief
S22	Parks & Rec Director - Parks & Rec, Public Health or related Degree
S22	Treasurer/Finance Director - Finance or Accounting Degree
S22	Public Works Director - Engineering Degree
S22	Wastewater Superintendent Class 3
S23	Deputy Police Chief
S24	Police Chief