Town of Wells

FY 2027

Municipal Budget Proposal

TABLE OF CONTENTS

1.0 Introduction **4**
1.1 General Fund Summary 11
1.2 Demographics 21
2.0 Financials **26**
2.1 Conservation Commison 27
2.2 Assessing 28
2.3 Finance 30
2.3.1 Debt Service 35
2.3.2 Employee Benefits 36
2.3.3 Insurances 37
2.3.4 Union/Non-Union Salary Adjustments 38
2.4 Labor & Employee Relations 39
2.5 Information Center (Wells Chamber of Commerce) 41
2.6 Town Clerk 44
2.7 Town Manager 48
2.7.1 Cable TV Studio 51
2.7.2 General Government 52
2.7.3 Selectboard 53
2.8 Police 54
2.8.1 Animal Control 58
2.8.2 Dispatch 60
2.8.3 Public Safety Facility 62
2.8.4 Townwide Utilities 63
2.8.5 IT Infrastructure 64
2.9 Fire 65
2.9.1 EMA (Civil Defense) 69
2.10 Wells Emergency Medical Service (WEMS) 71
2.11 Public Works 73
2.11.1 Local Roads Reimbursement 78
2.11.2 Transfer Station 79
2.11.3 Transportation Center 83
2.12 Library 85
2.13 Parks and Recreation 88
2.13.1 Wells Activity Center 90
2.14 Harbor 91
2.15 Grants 95
2.16 Beach Enterprise 98
2.17 Code & Planning Enterprise 105
2.17.1 Code Enforcement (Prior to Enterprise for Historical Information) 109
2.17.2 Planning (Prior to Enterprise for Historical Information) 111
2.18 Recreation Enterprise 112
2.19 Warrant Articles 117
3.0 Capital Improvement Plan **120**

3.1 One Year Plan . . . 123
3.2 Multi-Year Plan . . . 125
4.0 Capital Projects . . . 126
4.1 AMBULANCE . . . 128
4.1.1 Ambulance . . . 129
4.1.2 Service Vehicle . . . 131
4.1.3 Technical Rescue Coats . . . 133
4.1.4 Video Laryngoscopes . . . 135
4.2 ANIMAL CONTROL . . . 136
4.2.1 ACO Vehicle Replacement . . . 137
4.3 CONSERVATION COMMISSION . . . 139
4.3.1 Landbank Acquisition and Maintenance . . . 140
4.4 FIRE . . . 142
4.4.1 Equipment Reserve . . . 143
4.4.2 Extrication Tools . . . 144
4.4.3 Fire Inspector Vehicle . . . 146
4.4.4 Forestry Vehicle . . . 148
4.4.5 Public Safety Building Improvements . . . 150
4.4.6 Radio's . . . 152
4.4.7 Turnout Gear . . . 155
4.5 HARBOR . . . 157
4.5.1 Float Replacement Fund . . . 158
4.5.2 Office . . . 160
4.6 LIBRARY . . . 163
4.6.1 Generator . . . 164
4.6.2 Quiet Study / Meeting Pod . . . 166
4.6.3 Roof Upkeep . . . 168
4.7 PARKS AND RECREATION . . . 170
4.7.1 Dump Truck Replacement . . . 171
4.7.2 Field Repairs . . . 174
4.7.3 Generator Back Up for Recreation Office, Pavilion, & Garage . . . 177
4.8 POLICE . . . 179
4.8.1 IT - Combined . . . 180
4.9 PUBLIC SAFETY FACILITY . . . 182
4.9.1 Building Signage . . . 193
4.10 PUBLIC WORKS & FACILITIES . . . 194
4.10.1 6 Wheeled Plow Truck . . . 195
4.10.2 Drainage Projects Cheney Woods Road and Bragdon Road . . . 197
4.10.3 Historical Building Repair . . . 199
4.10.4 Mobile Vehicle Column Lift . . . 201
4.10.5 Sander for Truck 304 . . . 203
4.10.6 Town Hall Painting . . . 204
4.10.7 Town wide Paving . . . 206
4.10.8 Tracked Skidsteer . . . 208
4.10.9 Transfer Station Generator and Safety Improvements . . . 210
5.0 Special Reserve Funds . . . 212

FY'26-27 Proposed Budget Summary

TO: Select Board
Budget Committee

FR: Michael W. Pardue, Town Manager
Jodie Sanborn, Finance Director

DT: February 6, 2026

RE: FY'26-27 Proposed Budget Summary

We are pleased to present to you the proposed FY'26-27 Annual Budget for the Town of Wells. Included within this year's budget materials is the following:

1. Budget history, proposed gross expenses, revenues, and net budget
2. The FY26-27 ***LD1 cap amount***
3. Proposed staffing changes
4. Unknown and recognized staffing increases
5. Capital items & debt service
6. Other topics

This budget was developed with the philosophy of providing services to the level necessary to meet the needs and expectations of our community. During the formulation of this budget proposal, personnel remained the primary focus, while working to meet the increasing needs and expectations of our citizens.

A full summary listing of the ***General Fund Budget*** follows this budget summary; detail for all accounts are presented within each department budget. The offered format displays the Town Manager Proposed budget. The FY 2027 Budgeted column reflects the budget recommended by the Town Manager and Finance Director. These recommendations follow numerous meetings and conversations with ***Department Heads*** as the totality of all budget requests were taken into consideration.

To arrive at the net operational percentage increases presented, budgeted non-property tax revenues, use of surplus, use of reserve funds, use of enterprise or grant funds and exposures to surplus are deducted from the gross operational budget. The total of all ***Projected Revenues*** for FY26-27 are expected to increase .44% over the current fiscal year. The total of the budgeted non-property tax revenues can be found attached in summary and in detail within department budgets. The total of ***Projected Non-Property Tax Revenues*** are estimated to increase with the following items having significant increases:

Interest & Penalties	38.2%
BETE Reimbursement	78.3%
Auto Registration Agent Fee	8.3%
Municipal Revenue Sharing	2.3%

Police Salary Reimbursement	9.4%
Ogunquit Dispatch Agreement	7.1%
Local Road Reimbursement	32.8%

Budget Summary
The budget comparison below outlines budget totals for FY26-27 to be discussed in detail during our budget meetings.

	Final FY23-24	Final FY24-25	Final FY25-26	As Presented FY25-26
Gross General Fund Budget	$28,156,868	$27,996,276	$32,271,882	$34,382,600
Salaries & Benefits	$10,881,143	$13,207,996	$14,370,181	$15,825,558
Operating Expenses	$7,743,211	$8,583,869	$8,943,890	$10,135,336
Revenue & Use of General Fund Balance	$14,273,447	$13,135,310	$15,290,838	$15,357,358
Capital Vehicles, Equipment & Projects	$7,137,035	$4,561,775	$6,340,904	$5,897,334
Net Budget	$13,883,421	$14,860,966	$16,981,044	$19,025,242
% Net Budget Increase	5.40%	7.10%	14.3%	12.0%

As in past years, the budget has been divided into three major categories: operational, capital and staffing. For in-depth information about the staffing and capital budget, please see specific organizational tabs.

FY26-27 LD1 Cap Amount
In 2024, the LD1 legislation was repealed by LD 2102, which had an effective date of August 9, 2024. The adopted repeal language was: LD 2102 – An Act to Support Municipalities by Repealing the Law Limiting the Municipal Property Tax Levy (Sponsored by Rep. Pierce of Cumberland Cty.) PL 2023, c. 603 This act repeals the law limiting the municipal property tax levy, also known as LD 1.
Despite LD1 having been repealed, the Assessor and Finance Director performed the LD1 calculation for the FY26-27 budget. The submitted budget and supporting data on the following pages fall within what the municipal cap (LD1) would have been. For FY26-27, the property growth factor has been determined to be 2.24%, (new gross real and personal property growth) while the "Average Personal Income Growth" has been calculated to be 5.85%, for a total growth factor of 8.09%. This equates to an estimated allowable net increase to the LD1 ceiling of $1922,453. The recommended net budget of $19,025,242 is under the calculated cap.

Staffing Changes
As the demand for enhanced community services continues to increase, as do the expectations of citizens, there is a need to strengthen some areas of staffing. This budget as presented includes funding for 2 full-time positions and converting one part-time position to full-time as indicated below.

- Fire – One Fire Inspector for full-time (budget reflects (starting in April)
- Public Works – One Facilities Assistance for full-time (budget reflects starting in October)

- Parks and Recreation Enterprise – Convert part-time Before & After School Program Supervisor and Recreation Summer Camp Counselor from part-time to full-time.

Contractually Required and Recognized Increases
Currently, all four union contracts are due to expire June 30, 2026. Negotiations with all unions have started. Department salary budgets reflect 35 contract step increases and degree incentive pay adjustments for eligible non-union staff.

The shared health insurance contribution varies between bargaining units and non-union employees. The overall budgeted increase for health insurance is 12.0% based on market increases.

Other significant recognized increases (=>$5,000):
- Finance – Audit Services
- Labor & Employee Relations – Employee Recognition
- Police – Vehicle Replacement
- Police – Uniforms
- Police – Training
- Fire – Training
- Fire – Health & Wellness (a new line item in this department's budget)
- Fire – Gas and Oil
- Dispatch – Operating Supplies
- Public Safety Facility – Building
- Town Wide Utilities - Fiber
- Public Works & Facilities – Tree Removal
- Public Works & Facilities – Sign
- Public Works & Facilities – Line Striping
- Public Works & Facilities – Gravel Road Maintenance
- Public Works & Facilities – Salt
- Library - Building
- Grants – Shoreline Trolley
- IT Infrastructure – Maintenance
- WEMS – Quarterly Payment is used to offset their operating cost

Unassigned General Fund Balance
The Unassigned General Fund Balance available after applying the Town's Fund Balance Policy is approximately $1,700,000 at June 30, 2025. These funds are redistributed in the capital budget.

Capital Items
This year's capital budget is designed to address building and building improvements, conservation, vehicles, technology, infrastructure, equipment, and other projects.

The following summarizes the major (>= $25,000) assets and projects to be discussed:	
• Conservation – Land Bank	• Fire – Extrication & Rescue Equipment
• Fire – Radio Replacement	• Harbor – Office Renovations
• Harbor – Float Replacement	• Library – Quiet Study/Meeting Pod
• Parks and Rec – Field Repairs	• Parks and Rec – Dump Truck Replacement
• Police – IT Projects	• Public Safety Facility – Building Signage
• Public Works – Paving	• Public Works – Drainage Projects
• Public Works – Equipment Replacement	Public Works – Mobile Column Lift

• Public Works – Sander	Public Works – Skidsteer
• WEMS – Ambulance Reserve	WEMS – Technical Rescue Coats
• WEMS – Video Laryngoscopes	

Recreation Enterprise
The Recreation Enterprise consists of the recreation programs and before/aftercare. They are part of a special enterprise (fee-for-service) account and is not in the current budget.

Beach Enterprise
The Beach Enterprise consists of beach stickers and parking enforcement, lifeguards, beach cleaning, trash disposal and piping plover management. It is part of a special enterprise (fee-for-service) account and is not in the current budget.

Code and Planning Enterprise
The Code and Planning Enterprise consists of revenues generated from building and planning fees. The salaries and operating expenses are paid for by the revenues generated by the two departments.

Please be prepared to discuss and vote on the budgets being presented in the schedule provided.

Thank you for your time and review of the proposed budget and we look forward to the upcoming sessions to make the final determinations on the budget.

FY26-27 BUDGET SCHEDULE

The budget meetings to review the proposed FY26-27 Budget will be held in the Littlefield Meeting Room in the Town Hall on the following dates:

Meeting #1	Wednesday, February 4	5:00 pm - 7:00 pm
Meeting #2	Wednesday, February 11	5:00 pm - 7:00 pm
Meeting #3	Wednesday, February 18	5:00 pm - 7:00 pm
Meeting #4	Wednesday, February 25	5:00 pm - 7:00 pm
Meeting #5	Wednesday, March 4	5:00 pm - 7:00 pm

Budget meetings are open to the public and can be viewed in person at the Town Hall, on Cable TV channel 3, or online (live and archived for viewing anytime) ***at www.townhallstreams.com***.

The information provided in the budget book (budget schedule, backup information, etc.) can be viewed online at***: https://www.wellstown.org/802/Budget***

Proposed Budget Summary Table

Proposed Budget Summary

ARTICLE	ARTICLE DESCRIPTION	FY 27 PROPOSED AMOUNT	TAXES	OTHER REVENUE / PASS THRU	SURPLUS	RESERVES	USE OF ENTERPRISE FUNDS	EXPOSE FROM SURPLUS
ARTICLE 4	ESTIMATED REVENUE	$ 8,205,218		$ 8,205,218				
ARTICLE 5	PASS THROUGH ACCOUNTS	$ 1,610,500		$ 1,610,500				
ARTICLE 6	SALARIES AND BENEFITS	$ 15,825,558	$ 15,648,333					$ 177,225.00
ARTICLE 7	OPERATIONS	$ 10,135,336	$ 10,134,836			$ 500		
ARTICLE 8	POTENTIAL EMPLOYEE RELATED EXPENSES	$ 140,000						$ 140,000
ARTICLE 9	POTENTIAL TOWN LIABILITIES	$ 500,000						$ 500,000
ARTICLE 10	CAPITAL IMPROVEMENT PLAN	$ 3,002,225	$ 1,230,225		$ 1,700,000		$ 72,000	
ARTICLE 11	CAPITAL EXPENDITURES	$ 2,895,109				$ 2,895,109		
ARTICLE 12	EXPENDITURES FROM SPECIFIC CIP FUNDS							
ARTICLE 13	GENERAL ASSISTANCE	$ 45,000						$ 45,000
ARTICLE 14	TC SALARY & BENFFITS	$ 103,748	$ 103,748					
ARTICLE 15	ONE FT FIRE INSPECTOR (HIRE IN APR)	$ 35,674	$ 35,674					
ARTICLE 16	ONE FT FACILITIES ASSISTANT (HIRE IN OCT)	$ 77,644	$ 77,644					
ARTICLE 17	CONVERT BEFORE/AFTER SCHOOL PROGRAM SUPERVISOR TO FT	$ 11,806					$ 11,806	
	TOTAL MUNICIPAL BUDGET	$ 34,382,600						
	Subtotals of Revenue		$ 27,230,460	$ 9,815,718	$ 1,700,000	$ 2,895,609	$ 83,806	$ 862,225
	Less Revenue & Pass Through	$ (9,815,718)						
	Less Surplus	$ (1,700,000)						
	Less Reserves	$ (2,895,609)						
	Less Use of Revenue	$ -						
	Less Use of Enterprise Funds	$ (83,806)						
	Less Exposed Surplus	$ (862,225)						
	Balance to be Raised by Taxation	$ 19,025,242						

FY 27 Tax Rate Information and Projections

FY 27 TAX RATE INFORMATION AND PROJECTIONS

TOTAL ESTIMATED TOWN TAXES			Est. Tax Rate		
Proposed Municipal FY 27	$ 19,025,242		$ 2.80		
Estimated County Tax FY 27	$ 2,748,938		$ 0.40		
Estimated School Budget FY 27	$ 24,270,279		$ 3.57		
Estimated Overlay Budget FY 27	$ 400,000		$ 0.06		
Total Estimated Tax Revenue FY 27	$ 46,444,460		$ 6.83		
COMPARATIVE TAX RATES	EST. FY 27	% Change	FY 26	FY 25	FY 24
TOWN	$ 2.80	11.17%	2.52	2.30	2.18
COUNTY	$ 0.40	1.20%	0.40	0.33	0.29
SCHOOL	$ 3.57	2.40%	3.49	3.41	3.35
OVERLAY	$ 0.06	17.80%	0.05	0.04	0.14
TOTAL	$ 6.83	5.71%	6.46	6.08	5.96
	FY 23	FY 22	FY 21	FY 20	FY 19
TOWN	3.75	3.69	3.50	3.27	3.29
COUNTY	0.53	0.53	0.54	0.53	0.53
SCHOOL	5.97	6.23	6.20	6.24	6.25
OVERLAY	0.21	0.07	0.24	0.38	0.25
TOTAL	10.46	10.52	10.48	10.42	10.32
VALUATIONS					
Projected Valuation FY 27	6,791,035,246	1.5%			
Actual Valuation FY 26	6,690,675,119	2.3%			
Actual Valuation FY 25	6,540,602,065	1.3%			
Actual Valuation FY 24	6,454,168,901	85.9%	REVALUATION YEAR		
Actual Valuation FY 23	3,472,592,870	2.7%			
Actual Valuation FY 22	3,382,800,634	3.3%			
Actual Valuation FY 21	3,275,941,562	1.2%			
ActualValuation FY 20	3,238,015,584	2.0%			
Actual Valuation FY 19	3,174,708,336	2.3%			
Actual Valuation FY 18	3,103,810,973	2.0%			
Actual Valuation FY 17	3,042,534,224	1.4%			
Actual Valuation FY 16	3,001,040,603	1.7%			
Actual Valuation FY 15	2,951,308,116	2.1%			
Actual Valuation FY 14	2,890,663,097	-4.9%	REVALUATION YEAR		

FY 27 Proposed Budget VS LD-1

TOWN OF WELLS
PROPOSED BUDGET VS LD-1
TOWN MANAGER
FY 27

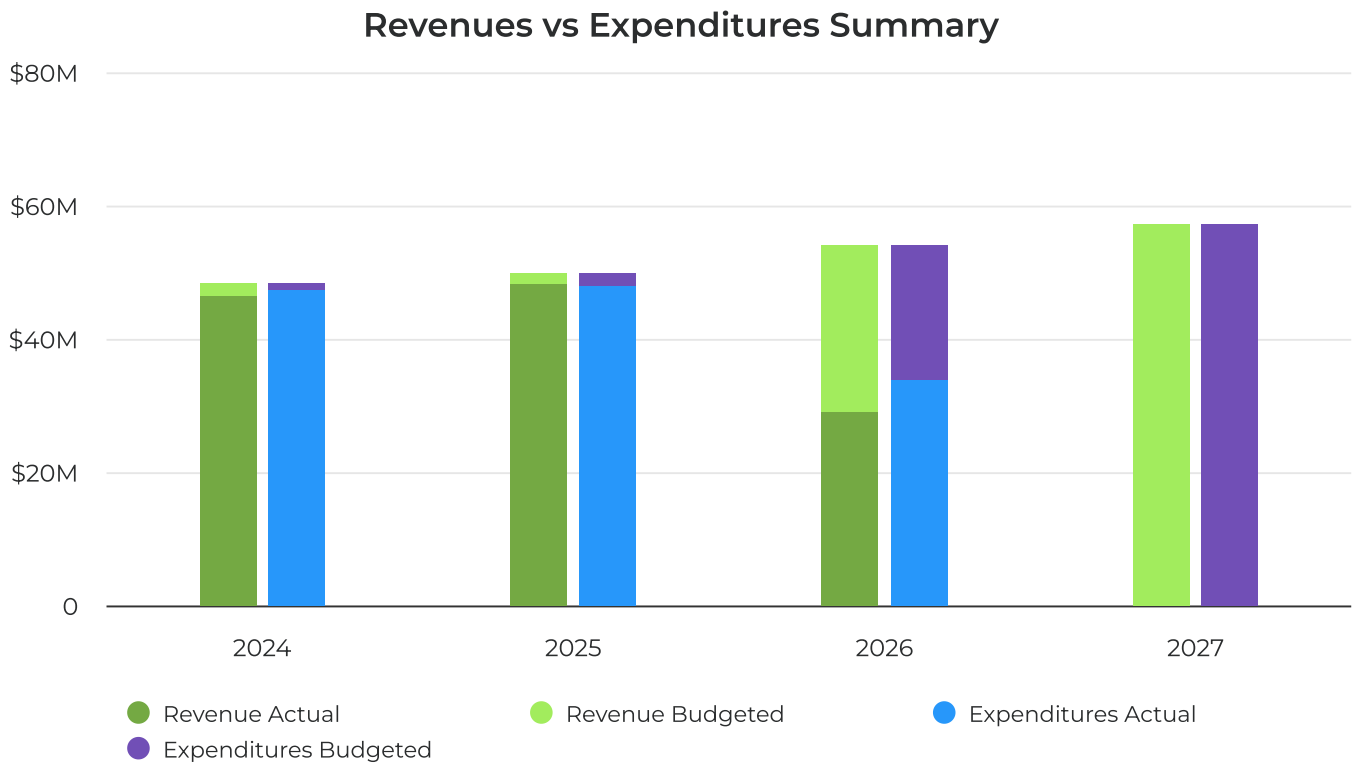
		FY 27		FY 26		VAR	% CHANGE
SALARIES & BENEFITS	$	15,825,558	$	14,370,181	$	1,455,377	10.13%
OPERATING EXPENSES	$	10,135,336	$	8,943,890	$	1,191,446	13.32%
WARRANT ARTICLES	$	2,524,372	$	2,616,907	$	(92,535)	-3.54%
CIP	$	5,897,334	$	6,340,904	$	(443,570)	-7.00%
TOTAL FUNDED BY TAXES	$	34,382,600	$	32,271,882	$	2,110,718	6.54%
LESS REVENUE	$	15,357,358	$	15,290,838	$	66,520	0.44%
NET	$	19,025,242	$	16,981,044	$	2,044,198	12.04%
LD-1	$	25,685,777	$	23,763,324	$	1,922,453	8.09%
OVER /(UNDER) LD-1	$	(6,660,535)	$	(6,782,280)	$	121,745	

OTHER KEY DATA

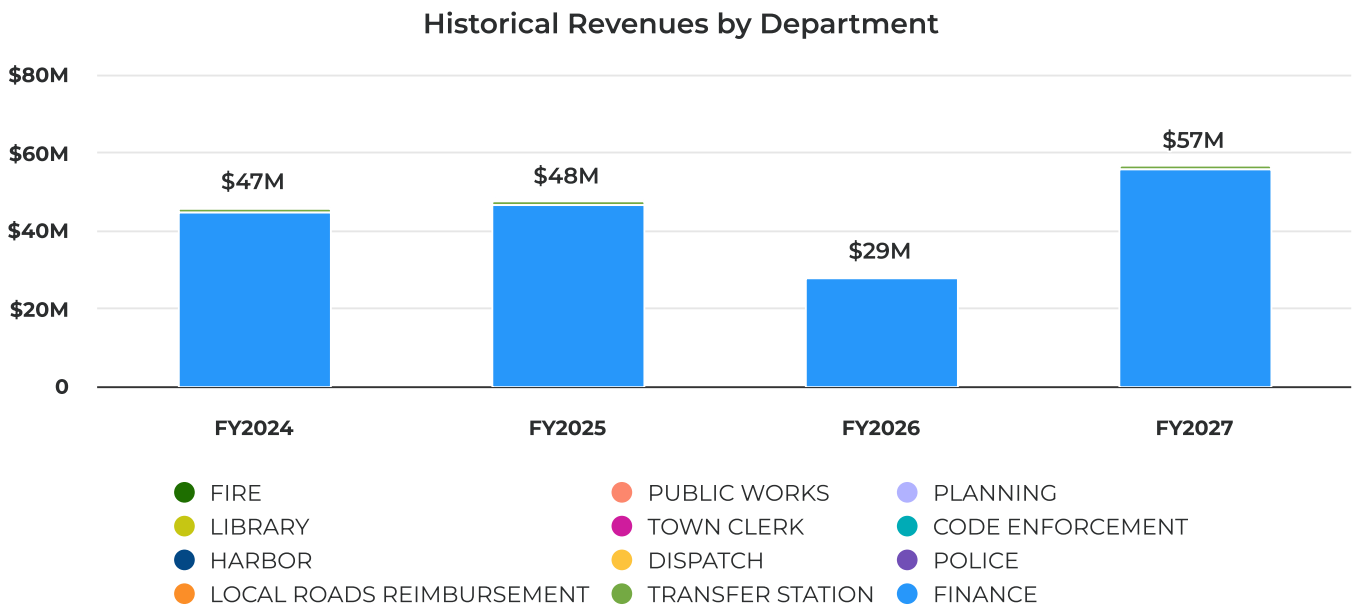
CIP		FY 27		FY 26		VAR	% CHANGE
PROPOSED(ADDITIONS)	$	3,002,225	$	3,441,327	$	(439,102)	-12.76%
APPROPRIATED(SPENDING)	$	2,895,109	$	2,899,577	$	(4,468)	-0.15%
SURPLUS/EXPOSED FROM SURPLUS/RESERVES USAGE							
SURPLUS	$	1,700,000	$	1,500,000	$	200,000	13.33%
EXPOSE FROM SURPLUS	$	862,225	$	585,000	$	277,225	47.39%
RESERVES	$	2,895,609	$	3,259,577	$	(363,968)	-11.17%
TOTALS	$	5,457,834	$	5,344,577	$	113,257	2.12%
PROPOSED MUNICIPAL TAX RATE	$	2.80	$	2.52	$	0.28	11.17%
PROPOSED OVERALL TAX RATE	$	*6.83*	$	*6.46*	$	0.37	5.71%

General Fund Summary

Summary

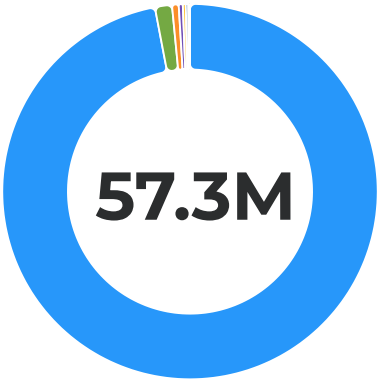


Revenues by Department



T

FY27 Revenues by Department



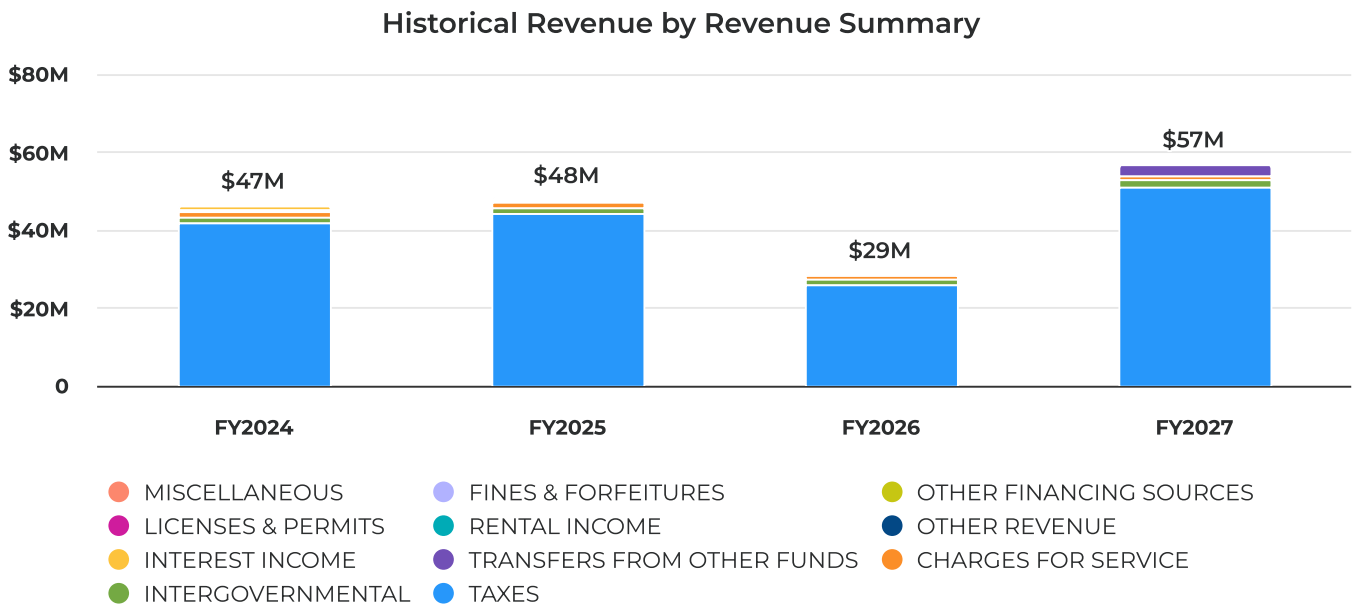
FINANCE	**$55,567,402**	97.00%
TRANSFER STATION	**$838,100**	1.46%
LOCAL ROADS REIMBURSEMENT	**$332,000**	0.58%
POLICE	**$195,000**	0.34%
DISPATCH	**$150,000**	0.26%
HARBOR	**$113,600**	0.20%
TOWN CLERK	**$78,000**	0.14%
LIBRARY	**$6,800**	0.01%
PUBLIC WORKS	**$3,500**	0.01%

Revenues by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual
FINANCE	$42,717,367.25	$44,773,302.91	$46,671,521.35	$27,757,983.82
TOWN CLERK	$81,181.40	$84,151.70	$84,182.90	$23,492.80
POLICE	$168,975.85	$232,694.99	$271,898.83	$239,382.57
FIRE	$30.00	-	$115.00	$85.00
DISPATCH	$115,000.00	$120,000.00	$133,300.00	$140,000.00
PLANNING	$20,182.32	$24,883.66	-	-
CODE ENFORCEMENT	$291,206.53	$313,472.80	-	-
PUBLIC WORKS	$2,128.26	$2,348.70	$2,995.00	$1,820.00
LOCAL ROADS REIMBURSEMENT	$209,804.00	$242,632.00	$245,732.00	$332,656.00
TRANSFER STATION	$670,762.48	$672,919.56	$704,674.35	$380,921.98
HARBOR	$98,080.05	$115,188.46	$112,659.25	$101,780.00
LIBRARY	$6,252.15	$7,073.52	$6,766.43	$4,421.08
Total Revenues	**$44,380,970.29**	**$46,588,668.30**	**$48,233,845.11**	**$28,982,543.25**

Category *(continued from above)*	FY 2026 Amended Budget	FY 2027 Budgeted	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
FINANCE	$52,370,540.00	$55,567,402.00	6.10%
TOWN CLERK	$79,900.00	$78,000.00	-2.38%
POLICE	$180,000.00	$195,000.00	8.33%
FIRE	-	-	0.00%
DISPATCH	$140,000.00	$150,000.00	7.14%
PLANNING	-	-	0.00%
CODE ENFORCEMENT	-	-	0.00%
PUBLIC WORKS	$2,700.00	$3,500.00	29.63%
LOCAL ROADS REIMBURSEMENT	$250,000.00	$332,000.00	32.80%
TRANSFER STATION	$834,100.00	$838,100.00	0.48%
HARBOR	$113,012.00	$113,600.00	0.52%
LIBRARY	$6,800.00	$6,800.00	0.00%
Total Revenues	**$53,977,052.00**	**$57,284,402.00**	**6.13%**

Revenues by Revenue Summary

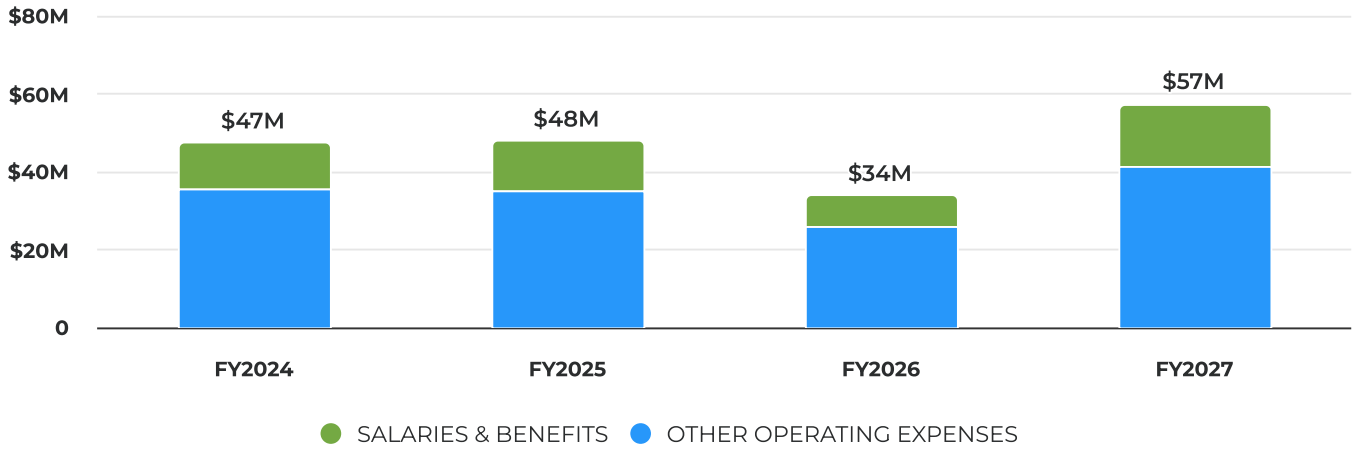


FY27 Revenues by Revenue Summary

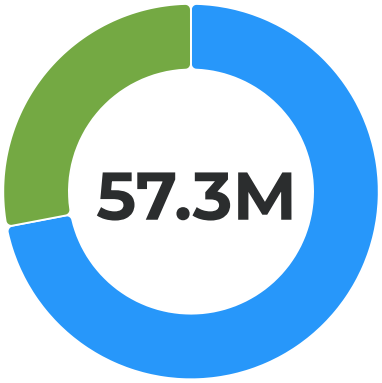
TAXES	$50,744,154	88.58%
TRANSFERS FROM OTHER FUNDS	$2,646,530	4.62%
INTERGOVERNMENTAL	$1,915,300	3.34%
CHARGES FOR SERVICE	$1,291,449	2.25%
OTHER REVENUE	$272,000	0.47%
INTEREST INCOME	$200,000	0.35%
RENTAL INCOME	$122,269	0.21%
LICENSES & PERMITS	$47,200	0.08%
FINES & FORFEITURES	$33,000	0.06%
MISCELLANEOUS	$12,500	0.02%

Expenditures by Expense Type

Historical General Fund Expenditures by Expense Type



FY27 Expenditures by Expense Type



OTHER OPERATING EXPENSES	**$41,241,778**	71.99%
SALARIES & BENEFITS	**$16,042,624**	28.01%

For the fiscal year expenditures by expense type in the General Fund Summary, SALARIES & BENEFITS account for $16 million, representing 59.72% of the total expenditures. OTHER OPERATING EXPENSES make up $10.8 million, which is 40.28% of the total. Included in SALARIES & BENEFITS total are the amounts of $35,674 for proposed Fire Inspector, $103,748 for Elected Town Clerk, and $77,644 for proposed Facilities Assistance. Subtotal of SALARIES & BENEFITS excluding those individual warrant articles is $15,825,558.

Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual
SALARIES & BENEFITS	$9,867,065.28	$11,686,084.01	$12,727,503.16	$8,045,751.80
TOWN CLERK	$300,569.27	$328,543.89	$368,417.75	$229,872.14
FINANCE	$570,032.44	$638,170.77	$677,338.86	$357,464.68
ASSESSING	$297,900.98	$350,940.90	$398,818.75	$243,961.22
TOWN MANAGER	$325,053.35	$390,753.14	$426,735.38	$277,795.37
LABOR & EMPLOYEE RELATIONS	-	-	-	$117,106.28
SELECTMEN	$5,382.50	$8,073.75	$8,073.75	$8,073.75
POLICE	$2,856,178.08	$3,165,729.26	$3,706,602.30	$2,306,041.51
FIRE	$1,676,674.54	$2,334,558.33	$2,880,709.16	$1,763,501.24
DISPATCH	$708,441.72	$877,107.10	$1,083,538.53	$709,958.06
PLANNING	$235,159.94	$260,703.76	-	-
EMA (CIVIL DEFENSE)	-	-	-	-
CODE ENFORCEMENT	$452,671.69	$592,220.72	-	-
PUBLIC WORKS	$1,075,377.16	$1,181,904.22	$1,527,430.26	$1,074,130.74
TRANSFER STATION	$231,889.76	$268,167.23	$290,184.76	$182,577.78
CABLE TV STUDIO	$8,798.80	$10,769.25	$9,334.95	$5,105.53
PARKS AND RECREATION	$385,046.58	$416,400.42	$444,514.84	$260,060.94

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual
HARBOR	$125,843.15	$146,776.82	$157,225.11	$96,516.74
LIBRARY	$523,867.33	$602,924.09	$618,148.65	$332,288.66
ANIMAL CONTROL	$51,548.26	$70,051.24	$82,503.44	$52,468.13
TRANSPORTATION CENTER	$36,629.73	$42,289.12	$47,926.67	$28,829.03
UNION/NON UNION SALARY	-	-	-	-
OTHER OPERATING EXPENSES	$33,375,577.69	$35,582,759.53	$35,091,596.61	$25,817,252.17
TOWN CLERK	$21,408.42	$33,845.06	$21,679.66	$6,649.61
FINANCE	$185,135.88	$255,388.67	$167,942.68	$56,613.68
ASSESSING	$13,331.98	$15,661.65	$11,803.35	$6,063.93
TOWN MANAGER	$214,828.85	$183,256.47	$196,481.65	$94,876.47
LABOR & EMPLOYEE RELATIONS	-	-	-	$18,696.90
SELECTMEN	$652.40	$5,526.12	$5,153.34	-
GENERAL GOVERNMENT	$75,435.09	$78,463.23	$79,430.15	$35,731.10
CONSERVATION COMMISSION	$4,101.42	$7,668.19	$7,954.99	$1,404.98
POLICE	$556,090.29	$583,889.56	$589,507.07	$386,017.78
FIRE	$294,061.25	$484,561.89	$498,386.84	$323,685.83
DISPATCH	$87,230.09	$136,272.46	$137,449.76	$124,076.16
PUBLIC SAFETY FACILITY	$159,175.73	$166,451.17	$166,809.91	$84,362.50
PLANNING	$32,673.38	$33,983.92	-	-
EMA (CIVIL DEFENSE)	$12,926.84	$14,682.04	-	$13,829.99
CODE ENFORCEMENT	$17,171.29	$53,090.94	-	-
PUBLIC WORKS	$876,763.95	$1,102,636.26	$1,262,732.20	$659,309.36
TOWNWIDE UTILITIES	$234,211.53	$277,948.23	$320,712.34	$208,538.67
TRANSFER STATION	$458,724.55	$482,577.70	$400,976.02	$334,641.43
IT INFRASTRUCTURE	$307,609.34	$398,566.34	$478,612.38	$399,946.63
CABLE TV STUDIO	$12,826.38	$12,833.36	$10,319.11	$6,345.77
PARKS AND RECREATION	$82,594.84	$89,830.47	$69,423.92	$43,094.23
HARBOR	$50,601.62	$49,974.50	$42,923.33	$18,939.83
LIBRARY	$109,576.89	$111,386.53	$105,764.21	$71,457.04
ANIMAL CONTROL	$15,042.11	$17,144.98	$17,663.46	$17,123.75
AMBULANCE	$400,000.00	$400,000.00	$486,000.00	$665,622.00
GRANTS	$129,894.00	$125,314.00	$141,594.00	$105,584.00
EDUCATION	$20,839,184.39	$21,631,678.01	$22,316,224.48	$13,613,137.18

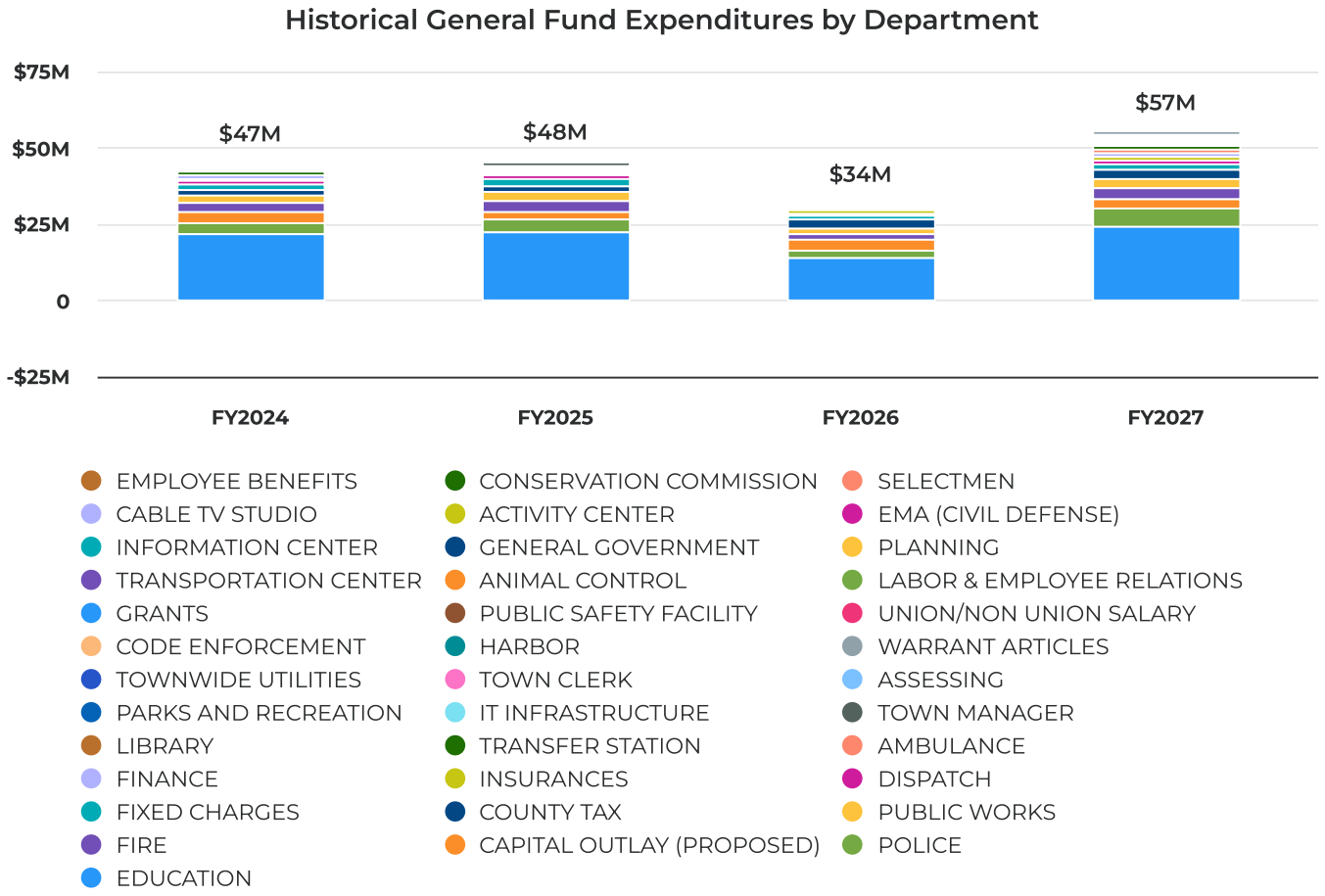
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual
TRANSPORTATION CENTER	$33,075.04	$32,079.19	$41,832.33	$19,021.11
COUNTY TAX	$1,842,680.83	$1,869,840.07	$2,156,408.89	$2,643,210.09
INFORMATION CENTER	$56,935.00	$62,376.00	$63,398.00	$69,752.00
ACTIVITY CENTER	$24,046.09	$34,174.91	$25,689.80	$15,712.64
EMPLOYEE BENEFITS	$16,046.12	$6,198.50	$1,304.00	$1,304.00
FIXED CHARGES	$2,006,487.50	$2,027,384.69	$2,082,612.50	$1,496,618.75
INSURANCES	$601,686.81	$681,409.04	$763,769.28	$790,074.23
WARRANT ARTICLES	$72,297.79	$318,024.38	-$96,234.04	$44,483.53
CAPITAL OUTLAY (PROPOSED)	$3,531,070.00	$3,798,641.00	$2,517,271.00	$3,441,327.00
Total Expenditures	**$43,242,642.97**	**$47,268,843.54**	**$47,819,099.77**	**$33,863,003.97**

Category *(continued from above)*	FY 2026 Amended Budget	FY 2027 Budgeted	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
SALARIES & BENEFITS	$14,723,614.00	$16,042,624.00	8.96%
TOWN CLERK	$420,145.00	$394,099.00	-6.20%
FINANCE	$625,431.00	$613,367.00	-1.93%
ASSESSING	$427,466.00	$443,425.00	3.73%
TOWN MANAGER	$474,586.00	$505,220.00	6.45%
LABOR & EMPLOYEE RELATIONS	$275,241.00	$253,231.00	-8.00%
SELECTMEN	$8,075.00	$8,075.00	0.00%
POLICE	$4,641,197.00	$4,925,168.00	6.12%
FIRE	$3,063,737.00	$3,310,345.00	8.05%
DISPATCH	$1,196,506.00	$1,234,018.00	3.14%
PLANNING	-	-	0.00%
EMA (CIVIL DEFENSE)	$5,408.00	$5,398.00	-0.18%
CODE ENFORCEMENT	-	-	0.00%
PUBLIC WORKS	$1,777,100.00	$1,852,604.00	4.25%
TRANSFER STATION	$320,572.00	$329,207.00	2.69%
CABLE TV STUDIO	$9,734.00	$9,932.00	2.03%
PARKS AND RECREATION	$455,717.00	$476,489.00	4.56%
HARBOR	$168,711.00	$186,376.00	10.47%
LIBRARY	$711,823.00	$711,999.00	0.02%
ANIMAL CONTROL	$90,424.00	$103,981.00	14.99%
TRANSPORTATION CENTER	$49,004.00	$50,366.00	2.78%
UNION/NON UNION SALARY	$2,737.00	$629,324.00	22,893.20%

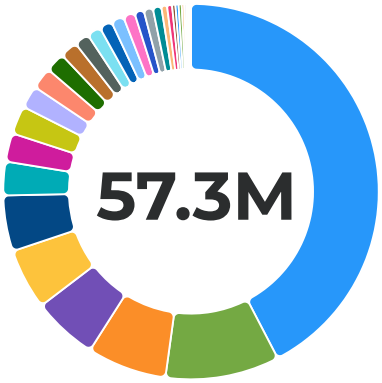
Category *(continued from above)*	FY 2026 Amended Budget	FY 2027 Budgeted	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
OTHER OPERATING EXPENSES	$39,253,438.00	$41,241,778.00	5.07%
TOWN CLERK	$24,800.00	$24,950.00	0.60%
FINANCE	$403,454.00	$500,150.00	23.97%
ASSESSING	$15,350.00	$16,600.00	8.14%
TOWN MANAGER	$240,075.00	$221,900.00	-7.57%
LABOR & EMPLOYEE RELATIONS	$28,000.00	$36,000.00	28.57%
SELECTMEN	$6,000.00	$6,000.00	0.00%
GENERAL GOVERNMENT	$75,800.00	$77,130.00	1.75%
CONSERVATION COMMISSION	$12,700.00	$12,700.00	0.00%
POLICE	$649,150.00	$696,522.00	7.30%
FIRE	$550,553.00	$610,453.00	10.88%
DISPATCH	$162,170.00	$170,710.00	5.27%
PUBLIC SAFETY FACILITY	$125,188.00	$170,230.00	35.98%
PLANNING	-	-	0.00%
EMA (CIVIL DEFENSE)	$152,000.00	$152,000.00	0.00%
CODE ENFORCEMENT	-	-	0.00%
PUBLIC WORKS	$1,263,950.00	$1,358,450.00	7.48%
TOWNWIDE UTILITIES	$418,000.00	$454,000.00	8.61%
TRANSFER STATION	$619,110.00	$640,660.00	3.48%
IT INFRASTRUCTURE	$601,731.00	$628,865.00	4.51%
CABLE TV STUDIO	$10,000.00	$12,000.00	20.00%
PARKS AND RECREATION	$101,500.00	$102,700.00	1.18%
HARBOR	$44,579.00	$52,347.00	17.43%
LIBRARY	$122,200.00	$153,450.00	25.57%
ANIMAL CONTROL	$18,305.00	$18,825.00	2.84%
AMBULANCE	$887,496.00	$1,393,780.00	57.05%
GRANTS	$127,478.00	$150,164.00	17.80%
EDUCATION	$23,336,807.00	$24,270,279.00	4.00%
TRANSPORTATION CENTER	$44,100.00	$46,100.00	4.54%
COUNTY TAX	$2,643,210.00	$2,748,938.00	4.00%
INFORMATION CENTER	$69,752.00	$68,152.00	-2.29%
ACTIVITY CENTER	$27,875.00	$28,820.00	3.39%
EMPLOYEE BENEFITS	$18,000.00	$9,000.00	-50.00%
FIXED CHARGES	$1,719,113.00	$1,660,863.00	-3.39%
INSURANCES	$708,665.00	$1,061,815.00	49.83%
WARRANT ARTICLES	$585,000.00	$685,000.00	17.09%
CAPITAL OUTLAY (PROPOSED)	$3,441,327.00	$3,002,225.00	-12.76%
Total Expenditures	**$53,977,052.00**	**$57,284,402.00**	**6.13%**

Included in SALARIES & BENEFITS total are the amounts of $35,674 for proposed Fire Inspector, $103,748 for Elected Town Clerk, and $77,644 for proposed Facilities Assistance. Subtotal of SALARIES & BENEFITS excluding those individual warrant articles is $15,825,558.

Expenditures by Department



FY27 Expenditures by Department



EDUCATION	$24,270,279	42.37%
POLICE	$5,621,690	9.81%
FIRE	$3,920,798	6.84%
PUBLIC WORKS	$3,211,054	5.61%
CAPITAL OUTLAY (PROPOSED)	$3,002,225	5.24%
COUNTY TAX	$2,748,938	4.80%
FIXED CHARGES	$1,660,863	2.90%
DISPATCH	$1,404,728	2.45%
AMBULANCE	$1,393,780	2.43%
FINANCE	$1,113,517	1.94%
INSURANCES	$1,061,815	1.85%
TRANSFER STATION	$969,867	1.69%
LIBRARY	$865,449	1.51%
TOWN MANAGER	$727,120	1.27%
WARRANT ARTICLES	$685,000	1.20%
UNION/NON UNION SALARY	$629,324	1.10%
IT INFRASTRUCTURE	$628,865	1.10%
PARKS AND RECREATION	$579,189	1.01%
ASSESSING	$460,025	0.80%
TOWNWIDE UTILITIES	$454,000	0.79%
TOWN CLERK	$419,049	0.73%
LABOR & EMPLOYEE RELATIONS	$289,231	0.50%
HARBOR	$238,723	0.42%
PUBLIC SAFETY FACILITY	$170,230	0.30%
EMA (CIVIL DEFENSE)	$157,398	0.27%
GRANTS	$150,164	0.26%
ANIMAL CONTROL	$122,806	0.21%
TRANSPORTATION CENTER	$96,466	0.17%
GENERAL GOVERNMENT	$77,130	0.13%
INFORMATION CENTER	$68,152	0.12%
ACTIVITY CENTER	$28,820	0.05%
CABLE TV STUDIO	$21,932	0.04%
SELECTMEN	$14,075	0.02%
CONSERVATION COMMISSION	$12,700	0.02%
EMPLOYEE BENEFITS	$9,000	0.02%

Demographics

Population

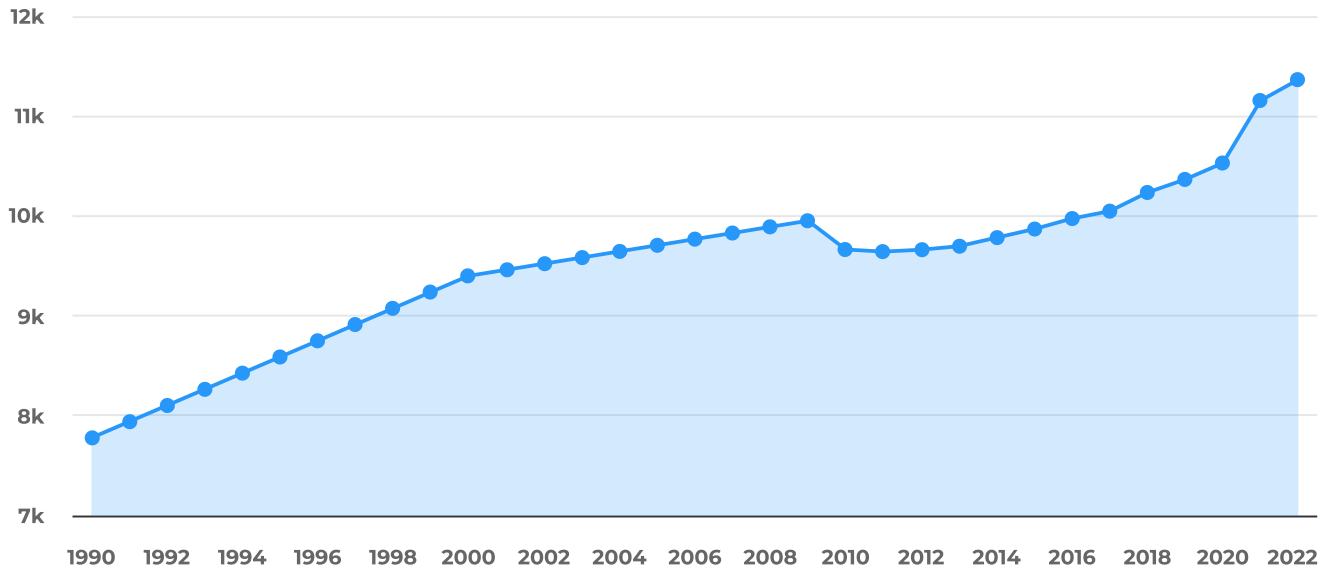
TOTAL POPULATION

11,365

1.87%
vs. 2021

GROWTH RANK

163 out of **488** Municipalities in Maine



** Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses*

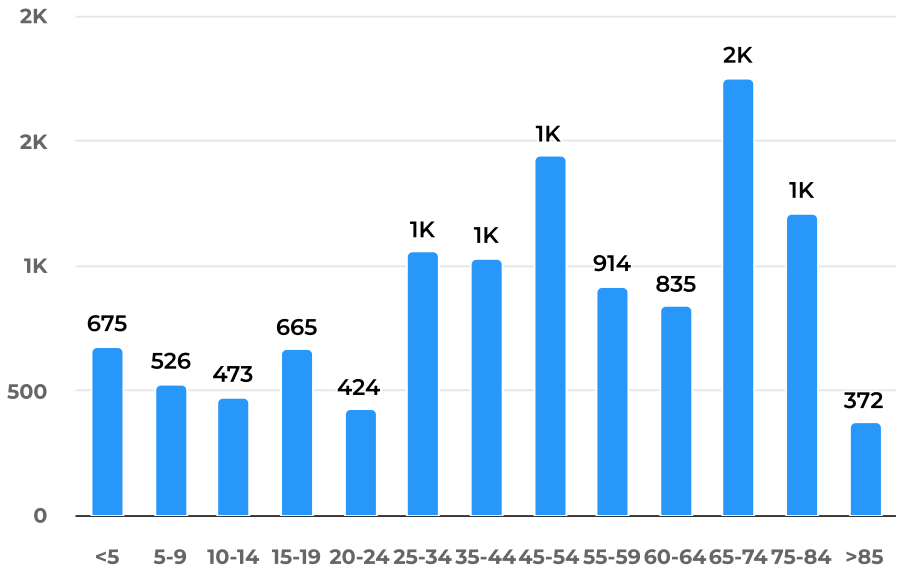
DAYTIME POPULATION

10,667

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

** Data Source: American Community Survey 5-year estimates*

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

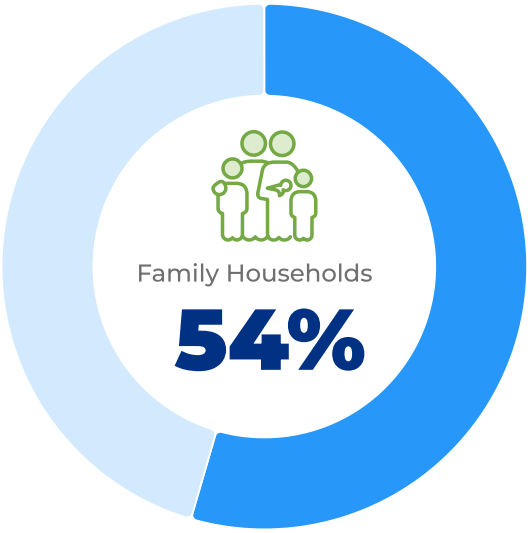
** Data Source: American Community Survey 5-year estimates*

Household

TOTAL HOUSEHOLDS

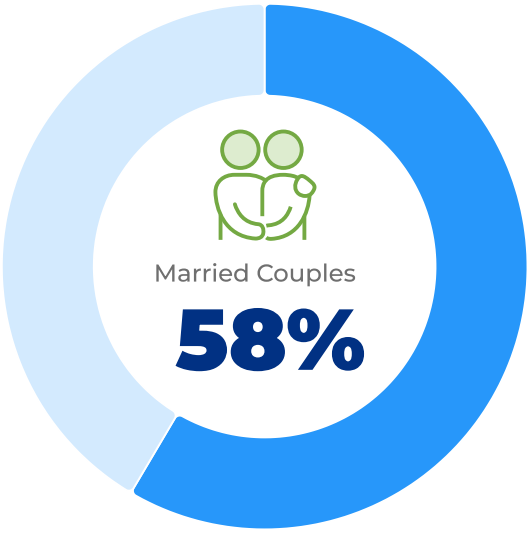
4,949

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



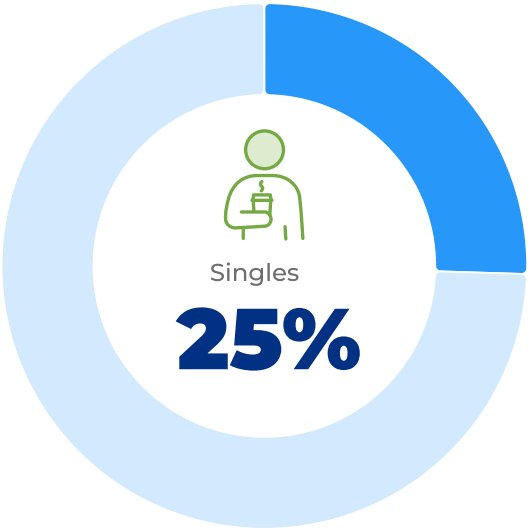
1%

higher than state average



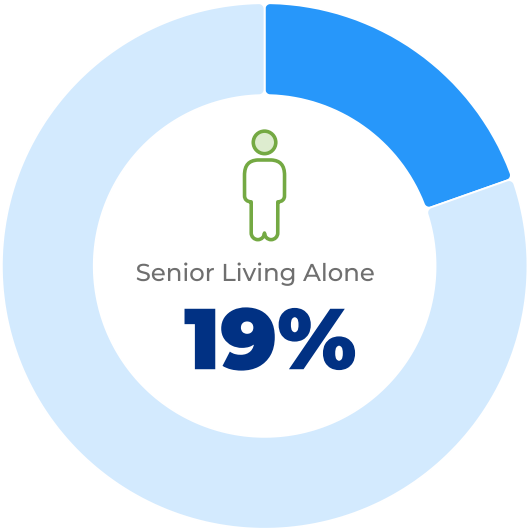
19%

higher than state average



-12%

lower than state average



36%

higher than state average

** Data Source: American Community Survey 5-year estimates*

Economic

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.

HOUSEHOLD INCOME

Above $200,000

8%

7.39%
higher than state average

Median income

$75,705

10.92%
higher than state average

Below $25,000

15%

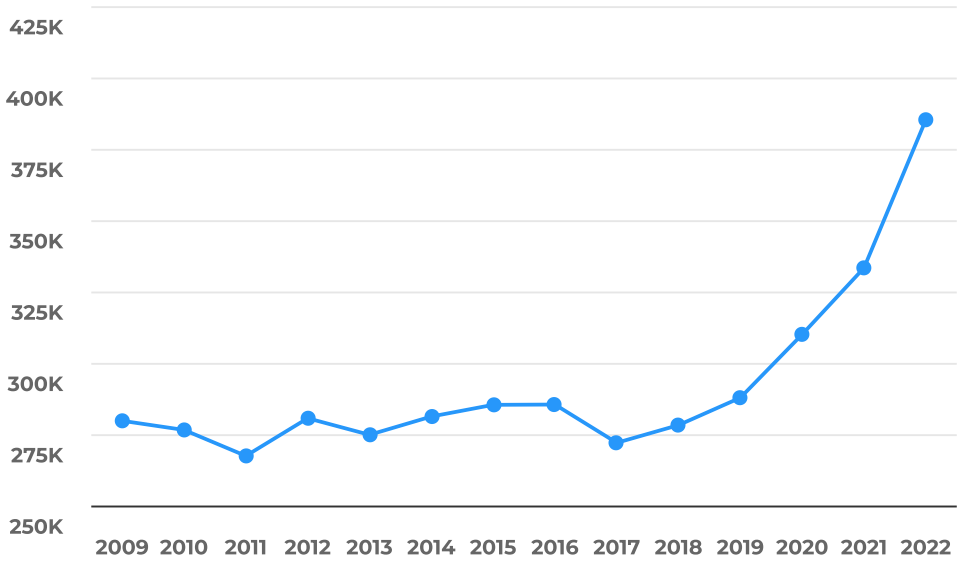
-7.65%
lower than state average

** Data Source: American Community Survey 5-year estimates*

Housing

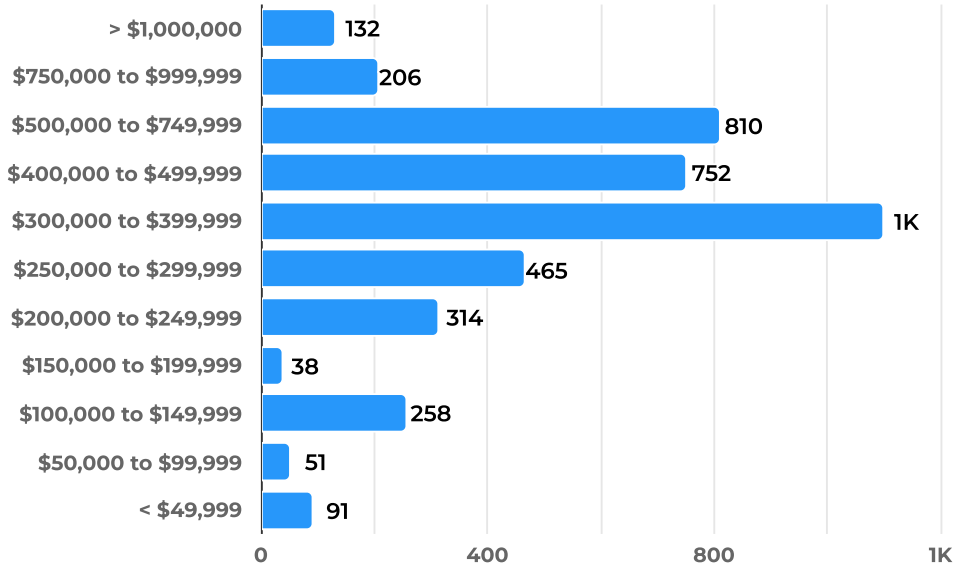
2022 MEDIAN HOME VALUE

$385,200



** Data Source: 2022 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME VALUE DISTRIBUTION



** Data Source: 2022 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME OWNERS VS RENTERS

** Data Source: 2022 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

Financials

Conservation Commison

Expenditures by Department

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget	FY 2027 Budgeted	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
CONSERVATION COMMISSION	$4,101.42	$7,668.19	$7,954.99	$1,404.98	$12,700.00	$12,700.00	0.00%
OTHER OPERATING EXPENSES	$4,101.42	$7,668.19	$7,954.99	$1,404.98	$12,700.00	$12,700.00	0.00%
TRAIL MAINTENANCE	$366.59	$4,727.53	$6,099.99	$809.98	$8,000.00	$8,000.00	0.00%
COMMUNICATIONS	$3,458.20	$2,090.66	$1,855.00	$595.00	$2,000.00	$2,000.00	0.00%
CONSULTANTS & OTHER SERVICES	-	-	-	-	$1,500.00	$1,500.00	0.00%
OTHER SERVICES AND CHARGES	$276.63	$300.00	-	-	-	-	0.00%
SCHOLARSHIP	-	$550.00	-	-	$1,200.00	$1,200.00	0.00%
Total Expenditures	**$4,101.42**	**$7,668.19**	**$7,954.99**	**$1,404.98**	**$12,700.00**	**$12,700.00**	**0.00%**

Assessing

Expenditures by Department

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget	FY 2027 Budgeted
ASSESSING	$311,232.96	$366,602.55	$410,622.10	$250,025.15	$442,816.00	$460,025.00
SALARIES & BENEFITS	$297,900.98	$350,940.90	$398,818.75	$243,961.22	$427,466.00	$443,425.00
PART-TIME	$24,674.17	-	-	-	-	-
ADMINISTRATIVE	$202,783.47	$272,141.12	$306,083.73	$182,844.73	$327,122.00	$328,145.00
RESERVE/SEASONAL	-	-	$4,223.59	$241.60	-	$10,000.00
OVERTIME	-	$1,862.22	$478.67	$130.07	$2,000.00	$2,000.00
FICA	$16,643.04	$20,609.33	$23,410.78	$14,308.82	$24,777.00	$25,694.00
MSRS + ICMA	$18,375.67	$23,533.13	$26,250.51	$17,128.77	$30,632.00	$30,789.00
HEALTH INSURANCE	$35,424.63	$32,795.10	$38,229.30	$29,307.23	$42,327.00	$45,733.00
ME PAID FAMILY MEDICAL LEAVE	-	-	$142.17	-	$608.00	$1,064.00
OTHER OPERATING EXPENSES	$13,331.98	$15,661.65	$11,803.35	$6,063.93	$15,350.00	$16,600.00
TRANSPORTATION	$573.69	$46.60	$301.74	$35.20	$900.00	$800.00
PRINTING & BINDING	$360.00	$343.32	$349.16	$569.92	$500.00	$500.00
TELEPHONE	$960.00	$960.00	$900.12	$40.01	$500.00	$500.00
OTHER SERVICES AND CHARGES	$1,532.73	$851.92	$1,205.14	$248.30	$1,000.00	$1,000.00
TAX MAP UPDATE	$4,000.00	$4,422.50	$4,500.00	$4,900.00	$4,550.00	$6,000.00
ABSTRACTS	-	$261.94	$123.99	-	$500.00	$300.00
SUBSCRIPTIONS/DUES/MEMBERSHIP	$2,567.56	$4,019.49	$832.89	-$398.21	$2,000.00	$2,000.00
OFFICE SUPPLIES	$1,885.19	$1,518.17	$547.29	$479.46	$1,900.00	$2,000.00
UNIFORMS	-	$491.63	-	-	$500.00	$500.00
GENERAL - TRAINING	$1,452.81	$2,746.08	$3,043.02	$189.25	$3,000.00	$3,000.00

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget	FY 2027 Budgeted
Total Expenditures	**$311,232.96**	**$366,602.55**	**$410,622.10**	**$250,025.15**	**$442,816.00**	**$460,025.00**

Category *(continued from above)*	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
ASSESSING	3.89%
SALARIES & BENEFITS	3.73%
PART-TIME	0.00%
ADMINISTRATIVE	0.31%
RESERVE/SEASONAL	-
OVERTIME	0.00%
FICA	3.70%
MSRS + ICMA	0.51%
HEALTH INSURANCE	8.05%
ME PAID FAMILY MEDICAL LEAVE	75.00%
OTHER OPERATING EXPENSES	8.14%
TRANSPORTATION	-11.11%
PRINTING & BINDING	0.00%
TELEPHONE	0.00%
OTHER SERVICES AND CHARGES	0.00%
TAX MAP UPDATE	31.87%
ABSTRACTS	-40.00%
SUBSCRIPTIONS/DUES/MEMBERSHIP	0.00%
OFFICE SUPPLIES	5.26%
UNIFORMS	0.00%
GENERAL - TRAINING	0.00%
Total Expenditures	**3.89%**

Finance

Expenditures by Department

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget
FINANCE	$755,168.32	$893,559.44	$845,281.54	$414,078.36	$1,028,885.00
SALARIES & BENEFITS	$570,032.44	$638,170.77	$677,338.86	$357,464.68	$625,431.00
ADMINISTRATIVE	$408,327.95	$463,755.50	$513,338.38	$267,081.08	$477,539.00
OVERTIME	$922.12	$3,247.14	$1,987.35	$618.39	$3,000.00
FICA	$29,806.68	$34,861.98	$38,388.80	$21,056.14	$36,555.00
MSRS + ICMA	$33,890.63	$37,469.05	$36,979.56	$19,589.19	$34,245.00
HEALTH INSURANCE	$97,085.06	$98,837.10	$86,358.19	$49,119.88	$73,211.00
ME PAID FAMILY MEDICAL LEAVE	-	-	$286.58	-	$881.00
OTHER OPERATING EXPENSES	$185,135.88	$255,388.67	$167,942.68	$56,613.68	$403,454.00
POSTAGE	$30,163.89	$29,761.34	$28,964.79	$19,584.89	$36,000.00
TRANSPORTATION	$125.48	$180.60	$1,178.20	$368.05	$1,000.00
PRINTING & BINDING	$9,919.38	$12,494.69	$7,189.11	$6,525.51	$12,650.00
TELEPHONE	$1,960.00	$1,920.00	$1,006.11	-	-
AGREEMENTS/CONTRACTS	$5,218.98	$4,471.23	$5,504.10	$5,342.04	$4,100.00
AUDIT SERVICES	$4,300.00	$28,380.00	$30,326.25	$7,518.75	$20,000.00
OTHER SERVICES AND CHARGES	$902.75	$709.56	$205.90	$465.12	$1,000.00
ABATEMENTS/OVERLAY	$23,181.06	$99,768.66	$20,864.05	$12,185.16	$318,204.00
OFFICE SUPPLIES	$6,653.81	$6,010.15	$8,866.37	$3,593.87	$7,500.00
GENERAL - TRAINING	$2,815.45	$1,867.00	$1,384.90	$1,030.29	$3,000.00
PERSONNEL TRAINING	$480.00	$1,120.00	-	-	-
HR SERVICES CONSULTANT	$95,096.90	$61,580.30	$43,515.42	-	-
EMPLOYEE RECOGNITION	$483.84	$1,059.94	$3,540.83	-	-
COMMUNICATIONS	$170.00	$450.00	-	-	-

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget
BLOODPATHOGEN/DRUG/ALCOHOL	$3,664.34	$5,615.20	$15,396.65	-	-
Total Expenditures	**$755,168.32**	**$893,559.44**	**$845,281.54**	**$414,078.36**	**$1,028,885.00**

Category *(continued from above)*	FY 2027 Budgeted	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
FINANCE	$1,113,517.00	8.23%
SALARIES & BENEFITS	$613,367.00	-1.93%
ADMINISTRATIVE	$460,002.00	-3.67%
OVERTIME	$3,000.00	0.00%
FICA	$35,077.00	-4.04%
MSRS + ICMA	$35,068.00	2.40%
HEALTH INSURANCE	$78,768.00	7.59%
ME PAID FAMILY MEDICAL LEAVE	$1,452.00	64.81%
OTHER OPERATING EXPENSES	$500,150.00	23.97%
POSTAGE	$36,000.00	0.00%
TRANSPORTATION	$1,000.00	0.00%
PRINTING & BINDING	$12,650.00	0.00%
TELEPHONE	-	0.00%
AGREEMENTS/CONTRACTS	$6,000.00	46.34%
AUDIT SERVICES	$33,000.00	65.00%
OTHER SERVICES AND CHARGES	$1,000.00	0.00%
ABATEMENTS/OVERLAY	$400,000.00	25.71%
OFFICE SUPPLIES	$7,500.00	0.00%
GENERAL - TRAINING	$3,000.00	0.00%
PERSONNEL TRAINING	-	0.00%
HR SERVICES CONSULTANT	-	0.00%
EMPLOYEE RECOGNITION	-	0.00%
COMMUNICATIONS	-	0.00%
BLOODPATHOGEN/DRUG/ALCOHOL	-	0.00%
Total Expenditures	**$1,113,517.00**	**8.23%**

Abatements/Overlay is shown in this department. That line is calculated during tax commitment. Finance Operations Vote if approved as submitted should be for $100,150. which is less Abatements/Overlay

Revenues by Department

Revenues by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual
FINANCE	$42,717,367.25	$44,773,302.91	$46,671,521.35	$27,757,983.82
PERSONAL PROPERTY	$208,495.96	$152,851.63	$188,550.89	$185,825.87
REAL ESTATE TAX	$36,432,181.19	$37,795,715.20	$39,910,241.41	$23,309,633.78
EXCISE TAX ON VEHICLES	$3,398,545.88	$3,527,389.62	$3,879,379.48	$2,231,590.71
APPROPRIATION FROM SURPLUS	-	-	-	-
USE OF REVENUES	-	-	-	$360,000.00
USE OF CIP RESERVES	$312,942.00	$691,357.00	$244,218.00	-
USE OF ENTERPRISE FUNDS	$61,661.00	-	$55,250.00	$138,425.00
INTEREST & PENALTIES	$44,014.09	$55,676.79	$76,205.34	$53,116.50
CABLE TV	$203,844.90	$192,479.97	$183,966.23	$47,128.87
MISCELLANEOUS	$4,126.25	$6,482.52	$3,397.83	$693.92
TOWN FEE AUTO REG	$61,156.00	$60,801.00	$64,245.00	$35,018.00
INTEREST EARNED	$332,089.79	$617,692.39	$504,159.20	$198,521.70
STOPWORK ORDER	-	-	$5,140.00	$6,237.80
SUBDIVISION VIOLATIONS	-	-	-	-
GRANT - RACHEL CARSON	$8,104.00	$7,561.00	$7,393.00	-
REVENUE SHARING	$912,397.54	$1,007,841.26	$1,038,398.63	$605,695.42
TREE GROWTH	$36,380.21	$39,010.17	$70,559.35	$67,832.27
SNOWMOBILE REGISTRATION	-	$1,522.60	$1,317.38	-
VETERAN REIMBURSEMENT	$12,098.00	$12,139.00	$7,008.00	$7,582.00
GENERAL ASSISTANCE	$18,482.80	$22,891.82	$6,910.36	$2,687.03
HOMESTEAD EXEMPTION REIMBURSE	$540,469.00	$434,294.32	$330,857.00	$370,472.16
STATE PARK FEE SHARING	$1,320.28	-	-	-
BUS EQUIP TAX EXEMPTION REIMBU	$87,684.00	$46,676.00	$46,114.00	$82,700.00
CREDIFORD SOLAR LEASE AKA NAUT	$27,968.94	$36,945.26	$37,148.86	$18,863.90

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual
LITTLEFIELD SOLAR LEASE	$13,405.42	$63,975.36	$11,061.39	$35,958.89
Total Revenues	**$42,717,367.25**	**$44,773,302.91**	**$46,671,521.35**	**$27,757,983.82**

Category *(continued from above)*	FY 2026 Amended Budget	FY 2027 Budgeted	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
FINANCE	$52,370,540.00	$55,567,402.00	6.10%
PERSONAL PROPERTY	$370,333.00	$375,888.00	1.50%
REAL ESTATE TAX	$42,851,426.00	$46,056,766.00	7.48%
EXCISE TAX ON VEHICLES	$4,300,000.00	$4,300,000.00	0.00%
APPROPRIATION FROM SURPLUS	$2,002,028.00	$2,562,225.00	27.98%
USE OF REVENUES	-	-	0.00%
USE OF CIP RESERVES	$360,000.00	$500.00	-99.86%
USE OF ENTERPRISE FUNDS	$206,399.00	$83,805.00	-59.40%
INTEREST & PENALTIES	$55,000.00	$76,000.00	38.18%
CABLE TV	$200,000.00	$196,000.00	-2.00%
MISCELLANEOUS	$2,000.00	$2,000.00	0.00%
TOWN FEE AUTO REG	$60,000.00	$65,000.00	8.33%
INTEREST EARNED	$300,000.00	$200,000.00	-33.33%
STOPWORK ORDER	$15,000.00	$10,000.00	-33.33%
SUBDIVISION VIOLATIONS	$10,000.00	$2,000.00	-80.00%
GRANT - RACHEL CARSON	$8,000.00	$8,000.00	0.00%
REVENUE SHARING	$1,000,000.00	$1,023,000.00	2.30%
TREE GROWTH	$70,000.00	$70,000.00	0.00%
SNOWMOBILE REGISTRATION	$1,650.00	$1,600.00	-3.03%
VETERAN REIMBURSEMENT	$12,000.00	$7,500.00	-37.50%
GENERAL ASSISTANCE	$20,000.00	$20,000.00	0.00%
HOMESTEAD EXEMPTION REIMBURSE	$390,804.00	$370,000.00	-5.32%
STATE PARK FEE SHARING	$1,200.00	$1,200.00	0.00%
BUS EQUIP TAX EXEMPTION REIMBU	$82,700.00	$82,000.00	-0.85%
CREDIFORD SOLAR LEASE AKA NAUT	$37,000.00	$38,649.00	4.46%
LITTLEFIELD SOLAR LEASE	$15,000.00	$15,269.00	1.79%
Total Revenues	**$52,370,540.00**	**$55,567,402.00**	**6.10%**

Personal Property, Real Estate Tax, Appropriations from Surplus, Use of Revenues, Use of CIP Reserves and Use of Enterprise Funds are all revenue lines shown in this department that are calculated from the final approved budget or during Tax Commitment. The proposed revenues, if approved as presented to offset taxation, total $6,488,218.

Finance Revenues To Offset Taxation Additional Detail

Personal Property, Real Estate Tax, Appropriations from Surplus, Use of Revenues, Use of CIP Reserves and Use of Enterprise Funds are all revenue lines shown in this department that are calculated from the final approved budget or during Tax Commitment. The proposed revenues, if approved as presented to offset taxation, total $6,488,218.

Account Description	Proposed Revenue
Auto Excise Tax	4,300,000.00
Interest & Penalties	76,000.00
Cable TV Fees	196,000.00
Admin Misc	2,000.00
Auto Registrations	65,000.00
Interest Earned	200,000.00
Stop Work Orders	10,000.00
Subdivision Violations	2,000.00
Rachel Carson	8,000.00
State- Mun Rev Sharing	1,023,000.00
Tree Growth	70,000.00
Snowmobile	1,600.00
Veteran Reimbursement	7,500.00
General Assistance	20,000.00
Homestead	370,000.00
State Park Reimbursement	1,200.00
BETE reimbursement	82,000.00
Crediford Solar Lease	38,649.00
Littlefield Solar Lease	15,269.00
Sub Total Finance Office	**6,488,218.00**

Debt Service

Expenditures by Department

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget
FIXED CHARGES	$2,006,487.50	$2,027,384.69	$2,082,612.50	$1,496,618.75	$1,719,113.00
OTHER OPERATING EXPENSES	$2,006,487.50	$2,027,384.69	$2,082,612.50	$1,496,618.75	$1,719,113.00
PRINCIPAL	$1,440,000.00	$1,440,000.00	$1,545,000.00	$1,245,000.00	$1,245,000.00
INTEREST	$566,487.50	$587,384.69	$537,612.50	$251,618.75	$474,113.00
Total Expenditures	**$2,006,487.50**	**$2,027,384.69**	**$2,082,612.50**	**$1,496,618.75**	**$1,719,113.00**

Category *(continued from above)* ↑	FY 2027 Budgeted	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
FIXED CHARGES	$1,660,863.00	-3.39%
OTHER OPERATING EXPENSES	$1,660,863.00	-3.39%
PRINCIPAL	$1,245,000.00	0.00%
INTEREST	$415,863.00	-12.29%
Total Expenditures	**$1,660,863.00**	**-3.39%**

Employee Benefits

Expenditures by Department

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget	FY 2027 Budgeted	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
EMPLOYEE BENEFITS	$16,046.12	$6,198.50	$1,304.00	$1,304.00	$18,000.00	$9,000.00	-50.00%
OTHER OPERATING EXPENSES	$16,046.12	$6,198.50	$1,304.00	$1,304.00	$18,000.00	$9,000.00	-50.00%
UNEMPLOYMENT	$16,046.12	$6,198.50	$1,304.00	$1,304.00	$18,000.00	$9,000.00	-50.00%
Total Expenditures	**$16,046.12**	**$6,198.50**	**$1,304.00**	**$1,304.00**	**$18,000.00**	**$9,000.00**	**-50.00%**

Property & Casualty Insurance and Workers Compensation Insurance

Expenditures by Department

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget
INSURANCES	$601,686.81	$681,409.04	$763,769.28	$790,074.23	$708,665.00
OTHER OPERATING EXPENSES	$601,686.81	$681,409.04	$763,769.28	$790,074.23	$708,665.00
PROPERTY & CASUALTY INS	$364,020.00	$451,665.00	$515,625.00	$634,571.00	$520,000.00
WORKERS COMPENSATION	$237,666.81	$229,744.04	$248,144.28	$155,503.23	$188,665.00
Total Expenditures	**$601,686.81**	**$681,409.04**	**$763,769.28**	**$790,074.23**	**$708,665.00**

Category *(continued from above)* ↑	FY 2027 Budgeted	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
INSURANCES	$1,061,815.00	49.83%
OTHER OPERATING EXPENSES	$1,061,815.00	49.83%
PROPERTY & CASUALTY INS	$722,713.00	38.98%
WORKERS COMPENSATION	$339,102.00	79.74%
Total Expenditures	**$1,061,815.00**	**49.83%**

Property & Casualty Insuarnce Budget Rational

	Revised	Actual	Over Budget	% Increase
2023	$340,000.00	$364,020.00	$24,020.00	7.06%
2024	$383,000.00	$451,665.00	$68,665.00	17.93%
2025	$475,000.00	$515,625.00	$40,625.00	8.55%
2026	$520,000.00	$634,571.00	$114,571.00	22.03%

13.89% Average Increase

$722,712.91 Using Average Increase

$774,366.99 Using last years increase

Union/Non-Union Salary Adjustments

Expenditures by Department

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget	FY 2027 Budgeted	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
UNION/NON UNION SALARY	-	-	-	-	$2,737.00	$629,324.00	22,893.20%
SALARIES & BENEFITS	-	-	-	-	$2,737.00	$629,324.00	22,893.20%
UNION NON UNION SAL ADJS	-	-	-	-	$2,339.00	$517,724.00	22,034.42%
FICA	-	-	-	-	$179.00	$39,606.00	22,026.26%
MSRS + ICMA	-	-	-	-	$169.00	$60,441.00	35,663.91%
HEALTH INSURANCE	-	-	-	-	-	$10,000.00	-
PAID FAMILY & MED LEAVE	-	-	-	-	$50.00	$1,553.00	3,006.00%
Total Expenditures	**-**	**-**	**-**	**-**	**$2,737.00**	**$629,324.00**	**22,893.20%**

As contract negotiations for all four unions are ongoing, the salary increases for all staff have not been determined. This funding will be used for wage increases once contracts have been finalized. $425,099 is proposed to be funded by taxation and $177,225 as an exposure to surplus.

Labor & Employee Relations

Expenditures by Department

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget	FY 2027 Budgeted
LABOR & EMPLOYEE RELATIONS	-	-	-	$135,803.18	$303,241.00	$289,231.00
SALARIES & BENEFITS	-	-	-	$117,106.28	$275,241.00	$253,231.00
ADMINISTRATIVE	-	-	-	$88,501.47	$193,175.00	$181,738.00
OVERTIME	-	-	-	$179.94	$1,000.00	$1,000.00
FICA	-	-	-	$5,514.35	$13,868.00	$13,052.00
MSRS + ICMA	-	-	-	$7,894.46	$19,775.00	$18,639.00
HEALTH INSURANCE	-	-	-	$15,016.06	$46,452.00	$38,251.00
ME PAID FAMILY MEDICAL LEAVE	-	-	-	-	$971.00	$551.00
OTHER OPERATING EXPENSES	-	-	-	$18,696.90	$28,000.00	$36,000.00
OTHER SERVICES AND CHARGES	-	-	-	-	$1,000.00	$1,000.00
GENERAL - TRAINING	-	-	-	$399.60	$1,000.00	$1,500.00
OFFICE SUPPLIES	-	-	-	$320.69	$2,000.00	$2,000.00
TOWNWIDE TRAINING	-	-	-	$86.95	$2,000.00	$2,000.00
EMPLOYEE RECOGNITION	-	-	-	$10,882.01	$7,000.00	$13,000.00
BLOODPATHOGEN/DRUG/ALCOHOL	-	-	-	$7,007.65	$15,000.00	$16,500.00
Total Expenditures	**-**	**-**	**-**	**$135,803.18**	**$303,241.00**	**$289,231.00**

Category *(continued from above)* ↑	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
LABOR & EMPLOYEE RELATIONS	-4.62%
SALARIES & BENEFITS	-8.00%
ADMINISTRATIVE	-5.92%

Category *(continued from above)* ↑	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
OVERTIME	0.00%
FICA	-5.88%
MSRS + ICMA	-5.74%
HEALTH INSURANCE	-17.65%
ME PAID FAMILY MEDICAL LEAVE	-43.25%
OTHER OPERATING EXPENSES	28.57%
OTHER SERVICES AND CHARGES	0.00%
GENERAL - TRAINING	50.00%
OFFICE SUPPLIES	0.00%
TOWNWIDE TRAINING	0.00%
EMPLOYEE RECOGNITION	85.71%
BLOODPATHOGEN/DRUG/ALCOHOL	10.00%
Total Expenditures	**-4.62%**

Prior operating actuals can be found within the Finance budget for FY 2023 to FY 2025.

Information Center (Wells Chamber of Commerce)

Expenditures by Department

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget	FY 2027 Budgeted
INFORMATION CENTER	$56,935.00	$62,376.00	$63,398.00	$69,752.00	$69,752.00	$68,152.00
OTHER OPERATING EXPENSES	$56,935.00	$62,376.00	$63,398.00	$69,752.00	$69,752.00	$68,152.00
OTHER SERVICES AND CHARGES	$56,935.00	$62,376.00	$63,398.00	$69,752.00	$69,752.00	$68,152.00
Total Expenditures	**$56,935.00**	**$62,376.00**	**$63,398.00**	**$69,752.00**	**$69,752.00**	**$68,152.00**

Category *(continued from above)* ↑	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
INFORMATION CENTER	-2.29%
OTHER OPERATING EXPENSES	-2.29%
OTHER SERVICES AND CHARGES	-2.29%
Total Expenditures	**-2.29%**

Wells Information Center				Managed by the Wells Chamber of Commerce		
	Budget Summary and Funding Request Town of Wells Fiscal Year ending 6/30/2027					
	Actual FYE 8/31/25	Budget FYE 8/31/26	Request FYE 8/31/27	Chamber Share 60%	Town Share 40%	FY'27 Request
	as we submitted December 2024					
Personnel Expense						
Salary & Wages	$ 102,262	$ 110,520	$ 103,375	$ 62,025	$ 41,350	
Payroll Taxes	$ 8,832	$ 10,520	$ 10,337	$ 6,202	$ 4,135	
Employee Benefits	$ 10,442	$ 13,000	$ 13,000	$ 7,800	$ 5,200	
				$ -	$ -	
Operating Expense				$ -	$ -	
Postage	$ 5,506	$ 4,198	$ 5,671	$ 3,403	$ 2,268	
Insurance	$ 7,824	$ 7,440	$ 9,006	$ 5,404	$ 3,602	
Office	$ 11,124	$ 11,752	$ 11,958	$ 7,175	$ 4,783	
				$ -	$ -	
Utilities				$ -	$ -	
Telephone	$ 2,429	$ 2,796	$ 2,502	$ 1,501	$ 1,001	
Electric & Propane	$ 4,982	$ 4,490	$ 5,231	$ 3,139	$ 2,092	
Water & Sewer	$ 432	$ 413	$ 445	$ 267	$ 178	
					$ -	
Repairs & Maintenance	$ 8,433	$ 9,250	$ 8,855	$ 5,313	$ 3,542	
Totals	**$ 162,266**	**$ 174,379**	**$ 170,380**	**$ 102,228**	**$ 68,152**	**$ 68,152**
submitted November 2024						

WELLS INFORMATION CENTER BUDGET NOTES for TOWN FY'27 BUDGET
Submitted December 2025

1. Personnel Expense
   - Salary & Wages – **($103,375 + 1.5% of FY'25 actuals)** includes the Information Center staff and 100% of the Information Center Supervisor. Increase is due to the state-mandated minimum wage that is going up on 1/1/26 by 3%. The Information Center hours of operation are as follows: May through October – 6 days per week, 9:00am-5:00pm Monday through Friday and 10:00am-2:00pm Saturday. October through May, Monday through Friday, 9:00am-5:00pm.
   - Payroll taxes **$10,337** include Social Security and Medicare matching taxes along with Federal and State Unemployment Taxes for all Information Center related payroll (**10% of payroll**).
   - Employee Benefits **($13,000 based on premium quotes)** represents 100% of health insurance premiums paid by the Chamber for the Information Center Supervisor.

2. Operating Expense
   - Postage **($5,671 +3% of FY'25 actuals)** includes mailing of Wells publications, brochures, maps, calendar of events, tide charts, relocation packages as well as distribution costs.
   - Insurance **($9,006 +15% of FY'25 actuals)** includes Liability, Buildings and Grounds and Workers' Compensation.
   - Office expenses **($11,958 +3% of FY'25 actuals)** includes office related supplies, the lease of the photocopier and the lease on the postage meter.

3. Utilities
   - Telephone **($2,502 +3% of FY'25 actuals)**
   - Electric & Propane **($5,231 +5% of FY'25 actuals)**
   - Water & Sewer **($445 +3% of FY'25 actuals)**

4. Repairs & Maintenance **($8,855 +5% of FY'25 actuals)**
   - Includes snow removal, sanding, grass mowing, landscaping, painting, carpet cleaning, bathroom supplies, waste removal, janitorial expenses, grounds and building repairs.

Following is the history of the amount requested by the Wells Chamber of Commerce vs. the amount awarded:

Town of Wells FY'14 – requested $39,798 – awarded $39,798
Town of Wells FY'15 – requested $39,809 – awarded $39,809
Town of Wells FY'16 – requested $37,000 (40% = $40,968) – awarded $37,000
Town of Wells FY'17 – requested $37,000 (40% = $42,090) – awarded $37,000
Town of Wells FY'18 – requested $43,930 (40%) – awarded $42,090
Town of Wells FY'19 – requested $45,218 (40%) – awarded $45,218
Town of Wells FY'20 – requested $46,435 (40%) – awarded $46,435
Town of Wells FY'21 – requested $47,482 (40%) – awarded $47,482
Town of Wells FY'22 – requested $55,900 (40%) – awarded $55,900
Town of Wells FY'23 - requested $56,935 (40%) - awarded $56,935
Town of Wells FY'24 – requested $62,376 (40%) – awarded $62,376
Town of Wells FY'25 – requested $63,398 (40%) – awarded $63,398
Town of Wells FY'26 – requested $69,752 (40%) – awarded $69,752

Request = $68,152

Town Clerk

Expenditures by Department

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget	FY 2027 Budgeted
TOWN CLERK	$321,977.69	$362,388.95	$390,097.41	$236,521.75	$444,945.00	$419,049.00
SALARIES & BENEFITS	$300,569.27	$328,543.89	$368,417.75	$229,872.14	$420,145.00	$394,099.00
REGULAR	$75,750.14	$89,963.68	$83,525.62	$50,403.32	$87,366.00	$78,000.00
OVERTIME	$526.01	$1,391.47	$3,792.68	$22.05	$8,000.00	$5,000.00
FULL-TIME DEPUTY	$117,479.20	$149,847.91	$187,431.34	$116,785.11	$206,388.00	$206,388.00
ELECTION WORKERS	$16,908.77	$5,095.82	$6,453.06	$2,422.99	$9,000.00	$7,000.00
FICA	$14,625.89	$17,695.79	$21,496.57	$13,560.07	$35,845.00	$23,228.00
MSRS + ICMA	$18,254.52	$20,800.36	$25,631.38	$17,179.35	$29,962.00	$27,362.00
HEALTH INSURANCE	$57,024.74	$43,748.86	$39,983.09	$29,499.25	$43,102.00	$46,183.00
ME PAID FAMILY MEDICAL LEAVE	-	-	$104.01	-	$482.00	$938.00
OTHER OPERATING EXPENSES	$21,408.42	$33,845.06	$21,679.66	$6,649.61	$24,800.00	$24,950.00
PRINTING & BINDING	$1,823.63	$1,860.95	$16.59	$328.70	$2,000.00	$2,000.00
TELEPHONE	$1,440.00	$1,440.00	$720.00	-	-	-
COMPUTERS	$253.94	$134.99	-	-	$500.00	$500.00
TECHNOLOGY	$998.65	$1,114.70	$540.85	$177.73	$1,000.00	$1,000.00
OTHER SERVICES AND CHARGES	$478.20	$110.00	$918.57	$190.00	$800.00	$800.00
LEGAL ADS	$2,898.02	$3,090.94	$3,817.25	$1,407.37	$2,600.00	$3,500.00
BACKGROUND CHECKS	$231.00	$462.00	$556.00	$189.00	$300.00	$550.00
OFFICE SUPPLIES	$1,474.21	$1,544.28	$1,231.25	$397.14	$1,600.00	$1,600.00
ELECTIONS	$11,810.77	$24,087.20	$13,879.15	$3,959.67	$16,000.00	$15,000.00
Total Expenditures	**$321,977.69**	**$362,388.95**	**$390,097.41**	**$236,521.75**	**$444,945.00**	**$419,049.00**

Category *(continued from above)* ↑	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
TOWN CLERK	-5.82%
SALARIES & BENEFITS	-6.20%
REGULAR	-10.72%
OVERTIME	-37.50%
FULL-TIME DEPUTY	0.00%
ELECTION WORKERS	-22.22%
FICA	-35.20%
MSRS + ICMA	-8.68%
HEALTH INSURANCE	7.15%
ME PAID FAMILY MEDICAL LEAVE	94.61%
OTHER OPERATING EXPENSES	0.60%
PRINTING & BINDING	0.00%
TELEPHONE	0.00%
COMPUTERS	0.00%
TECHNOLOGY	0.00%
OTHER SERVICES AND CHARGES	0.00%
LEGAL ADS	34.62%
BACKGROUND CHECKS	83.33%
OFFICE SUPPLIES	0.00%
ELECTIONS	-6.25%
Total Expenditures	**-5.82%**

FY 2027 Salaries & Benefits total includes Warrant Article Funding for Elected Town Clerk Salary of $78,000, FICA of $5,765, Retirement of $7,956, Health Insurance of $11,793 and ME Paid Family Medical Leave of $234 totaling $103,748. The Subtotal of Salaries & Benefits without the Elected Town Clerk funding is $290,351.

Revenues by Department

Revenues by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget	FY 2027 Budgeted
TOWN CLERK	$81,181.40	$84,151.70	$84,182.90	$23,492.80	$79,900.00	$78,000.00
LIQUOR LICENSE	$2,080.00	$2,178.00	$1,910.00	$1,020.00	$2,000.00	$2,000.00
CLERK AGENT FEE	$1,981.25	$2,754.00	$3,058.25	$1,693.00	$2,500.00	$2,500.00
CERTIFIED COPIES	-	-	$11,877.00	$7,055.20	$13,000.00	$12,000.00

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget	FY 2027 Budgeted
MARRIAGE LICENSE	-	-	$4,068.00	$2,700.00	$3,000.00	$3,500.00
BURIAL PERMIT	-	-	$1,400.00	$742.00	$2,000.00	$1,500.00
BUSINESS LICENSE	$29,779.05	$31,869.40	$10,987.80	$840.00	$6,400.00	$6,400.00
LODGING LICENSE	$29,010.00	$28,590.00	$29,660.00	$1,540.00	$29,000.00	$29,000.00
NOTARY	-	-	$1,358.25	$718.00	$1,700.00	$1,400.00
POLE PERMIT	-	-	$110.00	$30.00	$100.00	$100.00
YARD SALE PERMIT	-	-	$290.00	$225.00	$600.00	$300.00
MASS GATHERING PERMIT	-	-	$200.00	$100.00	$300.00	$300.00
SOLID WASTE PERMIT	-	-	$900.00	$800.00	$900.00	$900.00
LEGAL ADS	$3,528.00	$3,626.00	$3,626.00	$1,764.00	$3,600.00	$3,600.00
BACKGROUND CHECKS	$530.00	$1,115.00	$965.00	$450.00	$700.00	$900.00
DOG-M/F, N/S	$89.00	-	-	-	-	-
BOAT EXCISE	$12,047.10	$11,904.30	$11,587.60	$2,433.60	$12,000.00	$11,500.00
DOGS - TOWN FEE	$2,137.00	$2,115.00	$2,185.00	$1,382.00	$2,100.00	$2,100.00
Total Revenues	**$81,181.40**	**$84,151.70**	**$84,182.90**	**$23,492.80**	**$79,900.00**	**$78,000.00**

Category *(continued from above)* ↑	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
TOWN CLERK	-2.38%
LIQUOR LICENSE	0.00%
CLERK AGENT FEE	0.00%
CERTIFIED COPIES	-7.69%
MARRIAGE LICENSE	16.67%
BURIAL PERMIT	-25.00%
BUSINESS LICENSE	0.00%
LODGING LICENSE	0.00%
NOTARY	-17.65%
POLE PERMIT	0.00%
YARD SALE PERMIT	-50.00%
MASS GATHERING PERMIT	0.00%
SOLID WASTE PERMIT	0.00%
LEGAL ADS	0.00%

Category *(continued from above)* ↑	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
BACKGROUND CHECKS	28.57%
DOG-M/F, N/S	0.00%
BOAT EXCISE	-4.17%
DOGS - TOWN FEE	0.00%
Total Revenues	**-2.38%**

Town Manager

Expenditures by Department

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget	FY 2027 Budgeted
TOWN MANAGER	$539,882.20	$574,009.61	$623,217.03	$372,671.84	$714,661.00	$727,120.00
SALARIES & BENEFITS	$325,053.35	$390,753.14	$426,735.38	$277,795.37	$474,586.00	$505,220.00
PART-TIME	$38,781.20	$9,030.30	$11,011.94	$4,532.46	$21,360.00	$44,281.00
ADMINISTRATIVE	$204,557.30	$276,669.52	$297,173.15	$178,876.17	$326,544.00	$324,548.00
OVERTIME	$103.61	$4,411.24	$2,976.59	$2,032.92	$4,000.00	$4,000.00
TM TRANSPORTATION STIPEND	$3,200.00	$4,800.00	$4,800.00	$2,800.00	$4,800.00	$4,800.00
FICA	$18,411.07	$22,509.23	$24,564.18	$13,989.19	$26,652.00	$28,535.00
MSRS + ICMA	$39,597.20	$46,799.23	$48,901.94	$40,180.45	$52,248.00	$51,789.00
HEALTH INSURANCE	$20,402.97	$26,533.62	$36,900.68	$35,384.18	$37,260.00	$46,110.00
ME PAID FAMILY MEDICAL LEAVE	-	-	$406.90	-	$1,722.00	$1,157.00
OTHER OPERATING EXPENSES	$214,828.85	$183,256.47	$196,481.65	$94,876.47	$240,075.00	$221,900.00
TRANSPORTATION	$567.34	$384.62	$300.83	$173.77	$400.00	$400.00
PRINTING & BINDING	$5,570.73	$4,619.61	$4,518.72	-	$5,000.00	$5,000.00
TELEPHONE	$1,130.00	$1,400.00	$1,036.11	$350.00	-	$600.00
AGREEMENTS /CONTRACTS	$2,339.18	$2,687.30	$3,142.63	$1,694.96	$3,000.00	$3,000.00
MMA MEMBERSHIP	$21,805.00	$22,619.00	$24,594.00	-	$23,175.00	$24,350.00
EASTERN TRAIL DUES	$6,000.00	$6,000.00	$6,000.00	$6,500.00	$6,500.00	$6,750.00
LEGAL SERVICES	$149,357.82	$103,006.35	$120,503.23	$36,309.00	$105,000.00	$110,000.00
CONSULTANT	-	-	-	$31,321.25	$52,000.00	$25,000.00
OTHER SERVICES AND CHARGES	$654.06	$793.69	-	-	$800.00	$800.00
CONTINGENCY FUND	$948.68	$1,187.97	$637.66	$233.75	$1,000.00	$1,000.00

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget	FY 2027 Budgeted
CODE UPDATES	$1,916.90	$4,769.00	$7,073.00	$1,225.00	$5,000.00	$10,000.00
LEGAL ADS	$9,002.52	$9,291.74	$5,276.84	$1,245.00	$9,200.00	$6,000.00
EVENT SUPPORT	$4,713.16	$12,190.42	$14,603.65	$9,698.16	$15,000.00	$15,000.00
HARBOR PARK CONCERT SERIES	$8,000.00	$11,450.00	$6,346.00	$4,589.00	$10,000.00	$10,000.00
OFFICE SUPPLIES	$2,251.16	$2,244.06	$2,345.48	$1,461.58	$2,000.00	$2,000.00
GENERAL - TRAINING	$572.30	$612.71	$103.50	$75.00	$2,000.00	$2,000.00
Total Expenditures	**$539,882.20**	**$574,009.61**	**$623,217.03**	**$372,671.84**	**$714,661.00**	**$727,120.00**

Category *(continued from above)* ↑	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
TOWN MANAGER	1.74%
SALARIES & BENEFITS	6.45%
PART-TIME	107.31%
ADMINISTRATIVE	-0.61%
OVERTIME	0.00%
TM TRANSPORTATION STIPEND	0.00%
FICA	7.07%
MSRS + ICMA	-0.88%
HEALTH INSURANCE	23.75%
ME PAID FAMILY MEDICAL LEAVE	-32.81%
OTHER OPERATING EXPENSES	-7.57%
TRANSPORTATION	0.00%
PRINTING & BINDING	0.00%
TELEPHONE	-
AGREEMENTS/CONTRACTS	0.00%
MMA MEMBERSHIP	5.07%
EASTERN TRAIL DUES	3.85%
LEGAL SERVICES	4.76%
CONSULTANT	-51.92%
OTHER SERVICES AND CHARGES	0.00%

Category *(continued from above)* ↑	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
CONTINGENCY FUND	0.00%
CODE UPDATES	100.00%
LEGAL ADS	-34.78%
EVENT SUPPORT	0.00%
HARBOR PARK CONCERT SERIES	0.00%
OFFICE SUPPLIES	0.00%
GENERAL - TRAINING	0.00%
Total Expenditures	**1.74%**

Cable TV Studio

Expenditures by Department

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget	FY 2027 Budgeted
CABLE TV STUDIO	$21,625.18	$23,602.61	$19,654.06	$11,451.30	$19,734.00	$21,932.00
SALARIES & BENEFITS	$8,798.80	$10,769.25	$9,334.95	$5,105.53	$9,734.00	$9,932.00
PART-TIME	$7,792.74	$9,637.57	$8,666.92	$4,746.98	$9,000.00	$9,200.00
FICA	$581.83	$722.80	$657.68	$358.55	$689.00	$704.00
MSRS + ICMA	$193.71	$231.05	-	-	-	-
HEALTH INSURANCE	$230.52	$177.83	-	-	-	-
ME PAID FAMILY MEDICAL LEAVE	-	-	$10.35	-	$45.00	$28.00
OTHER OPERATING EXPENSES	$12,826.38	$12,833.36	$10,319.11	$6,345.77	$10,000.00	$12,000.00
CABLE ACCESS TV, COST & EQUIP	$12,826.38	$12,833.36	$10,319.11	$6,345.77	$10,000.00	$12,000.00
Total Expenditures	**$21,625.18**	**$23,602.61**	**$19,654.06**	**$11,451.30**	**$19,734.00**	**$21,932.00**

Category *(continued from above)* ↑	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
CABLE TV STUDIO	11.14%
SALARIES & BENEFITS	2.03%
PART-TIME	2.22%
FICA	2.18%
MSRS + ICMA	0.00%
HEALTH INSURANCE	0.00%
ME PAID FAMILY MEDICAL LEAVE	-37.78%
OTHER OPERATING EXPENSES	20.00%
CABLE ACCESS TV, COST & EQUIP	20.00%
Total Expenditures	**11.14%**

General Government

Expenditures by Department

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget	FY 2027 Budgeted
GENERAL GOVERNMENT	$75,435.09	$78,463.23	$79,430.15	$35,731.10	$75,800.00	$77,130.00
OTHER OPERATING EXPENSES	$75,435.09	$78,463.23	$79,430.15	$35,731.10	$75,800.00	$77,130.00
SEWER	$524.11	$550.90	$587.70	$304.64	$600.00	$630.00
ELECTRICITY	$19,749.24	$18,957.18	$16,035.56	$9,511.50	$20,000.00	$18,000.00
WATER	$2,363.46	$1,569.91	$1,529.84	$1,411.32	$3,000.00	$3,000.00
HEATING FUEL	$3,013.02	$3,402.97	$3,795.11	$1,435.48	$3,000.00	$4,000.00
TELEPHONE	$5,099.97	$5,331.84	$2,691.87	-	-	-
CABLE/INTERNET	$3,119.88	$3,015.88	$3,075.69	$1,968.12	$3,200.00	$3,200.00
BUILDING	$41,565.41	$45,634.55	$51,714.38	$21,100.04	$46,000.00	$48,300.00
Total Expenditures	**$75,435.09**	**$78,463.23**	**$79,430.15**	**$35,731.10**	**$75,800.00**	**$77,130.00**

Category *(continued from above)* ↑	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
GENERAL GOVERNMENT	1.75%
OTHER OPERATING EXPENSES	1.75%
SEWER	5.00%
ELECTRICITY	-10.00%
WATER	0.00%
HEATING FUEL	33.33%
TELEPHONE	0.00%
CABLE/INTERNET	0.00%
BUILDING	5.00%
Total Expenditures	**1.75%**

Selectboard

Expenditures by Department

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget	FY 2027 Budgeted
SELECTMEN	$6,034.90	$13,599.87	$13,227.09	$8,073.75	$14,075.00	$14,075.00
SALARIES & BENEFITS	$5,382.50	$8,073.75	$8,073.75	$8,073.75	$8,075.00	$8,075.00
SELECTMEN STIPEND	$5,000.00	$7,500.00	$7,500.00	$7,500.00	$7,500.00	$7,500.00
FICA	$382.50	$573.75	$573.75	$573.75	$575.00	$575.00
OTHER OPERATING EXPENSES	$652.40	$5,526.12	$5,153.34	-	$6,000.00	$6,000.00
BOS CONTINGENCY FUND	$652.40	$5,526.12	$5,153.34	-	$6,000.00	$6,000.00
Total Expenditures	**$6,034.90**	**$13,599.87**	**$13,227.09**	**$8,073.75**	**$14,075.00**	**$14,075.00**

Category *(continued from above)* ↑	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
SELECTMEN	0.00%
SALARIES & BENEFITS	0.00%
SELECTMEN STIPEND	0.00%
FICA	0.00%
OTHER OPERATING EXPENSES	0.00%
BOS CONTINGENCY FUND	0.00%
Total Expenditures	**0.00%**

Police

Expenditures by Department

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget
POLICE	$3,412,268.37	$3,749,618.82	$4,296,109.37	$2,692,059.29	$5,290,347.00
SALARIES & BENEFITS	$2,856,178.08	$3,165,729.26	$3,706,602.30	$2,306,041.51	$4,641,197.00
REGULAR	$1,285,287.19	$1,427,929.38	$1,691,862.88	$985,831.38	$2,165,342.00
ADMINISTRATIVE	$389,707.53	$402,504.34	$465,006.25	$299,592.63	$519,947.00
RESERVE/SEASONAL	$109,510.19	$61,615.83	$37,385.16	$7,723.88	$65,000.00
OVERTIME	$422,312.98	$541,888.86	$594,644.44	$443,632.82	$673,935.00
FICA	$160,570.34	$176,952.82	$201,816.36	$128,254.94	$252,262.00
MSRS + ICMA	$220,112.09	$249,416.86	$346,087.58	$214,406.32	$443,226.00
HEALTH INSURANCE	$268,677.76	$305,421.17	$369,327.04	$226,599.54	$518,855.00
ME PAID FAMILY MEDICAL LEAVE	-	-	$472.59	-	$2,630.00
OTHER OPERATING EXPENSES	$556,090.29	$583,889.56	$589,507.07	$386,017.78	$649,150.00
POSTAGE	$1,014.00	$458.95	$469.55	$441.40	$1,000.00
VEHICLE REPLACEMENT	$122,096.20	$140,881.17	$159,848.27	$105,054.54	$170,000.00
ELECTRICITY	$2,599.67	$2,958.47	$3,233.49	$1,262.85	$3,150.00
TELEPHONE	$21,670.13	$23,496.47	$24,633.35	$14,265.14	$23,900.00
BUILDING	$51,002.75	$37,674.23	$35,269.20	$17,703.71	$51,500.00
AGREEMENTS/ CONTRACTS	$68,116.60	$65,909.64	$75,340.74	$77,062.67	$75,000.00
REPAIR & MAINT EQUIPMENT	$29,613.78	$40,117.79	$40,119.36	$19,580.24	$40,000.00
OTHER SERVICES AND CHARGES	$6,100.00	$7,900.10	$16,591.54	$7,178.42	$7,000.00
EQUIPMENT	$89,967.38	$95,630.38	$83,200.36	$29,746.70	$99,500.00
OFFICE SUPPLIES	$3,175.67	$4,201.31	$4,956.44	$711.71	$5,000.00
UNIFORMS	$22,587.66	$31,500.69	$31,699.62	$24,176.99	$34,000.00

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget
BULLET RESISTANT VESTS	-	$3,078.46	$4,020.74	$3,800.00	$4,200.00
TIRES AND TUBES	$11,824.29	$10,160.48	$9,182.30	$7,854.00	$13,000.00
GAS & OIL	$69,764.01	$69,098.77	$58,283.62	$27,307.00	$67,000.00
GENERAL - TRAINING	$23,646.54	$28,858.25	$26,824.41	$24,741.35	$30,000.00
NEW OFFICER PROCESSING	$5,487.00	$4,890.71	$2,650.00	$9,087.00	$4,000.00
DOGS	$19,352.18	$11,164.19	$8,241.76	$11,352.42	$13,900.00
BICYCLE PATROL	$5,376.67	$2,353.94	$3,525.82	$228.97	$4,000.00
INVESTIGATIVE SERVICES	$2,695.76	$3,555.56	$1,416.50	$4,462.67	$3,000.00
Total Expenditures	**$3,412,268.37**	**$3,749,618.82**	**$4,296,109.37**	**$2,692,059.29**	**$5,290,347.00**

Category *(continued from above)* ↑	FY 2027 Budgeted	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
POLICE	$5,621,690.00	6.26%
SALARIES & BENEFITS	$4,925,168.00	6.12%
REGULAR	$2,223,248.00	2.67%
ADMINISTRATIVE	$592,231.00	13.90%
RESERVE/SEASONAL	$60,000.00	-7.69%
OVERTIME	$707,632.00	5.00%
FICA	$261,045.00	3.48%
MSRS + ICMA	$469,923.00	6.02%
HEALTH INSURANCE	$599,496.00	15.54%
ME PAID FAMILY MEDICAL LEAVE	$11,593.00	340.80%
OTHER OPERATING EXPENSES	$696,522.00	7.30%
POSTAGE	$3,000.00	200.00%
VEHICLE REPLACEMENT	$190,000.00	11.76%
ELECTRICITY	$3,310.00	5.08%
TELEPHONE	$25,267.00	5.72%
BUILDING	$51,500.00	0.00%
AGREEMENTS/CONTRACTS	$75,000.00	0.00%
REPAIR & MAINT EQUIPMENT	$40,000.00	0.00%
OTHER SERVICES AND CHARGES	$12,245.00	74.93%

Category *(continued from above)* ↑	FY 2027 Budgeted	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
EQUIPMENT	$99,500.00	0.00%
OFFICE SUPPLIES	$5,000.00	0.00%
UNIFORMS	$40,000.00	17.65%
BULLET RESISTANT VESTS	$4,200.00	0.00%
TIRES AND TUBES	$13,000.00	0.00%
GAS & OIL	$67,000.00	0.00%
GENERAL - TRAINING	$43,500.00	45.00%
NEW OFFICER PROCESSING	$4,000.00	0.00%
DOGS	$13,000.00	-6.47%
BICYCLE PATROL	$4,000.00	0.00%
INVESTIGATIVE SERVICES	$3,000.00	0.00%
Total Expenditures	**$5,621,690.00**	**6.26%**

Revenues by Department

Revenues by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget	FY 2027 Budgeted
POLICE	$168,975.85	$232,694.99	$271,898.83	$239,382.57	$180,000.00	$195,000.00
LICENSES & PERMITS	$1,212.00	$1,479.00	$1,302.00	$574.00	$1,200.00	$1,200.00
GUN PERMITS	$1,212.00	$1,479.00	$1,302.00	$574.00	$1,200.00	$1,200.00
FINES & FORFEITURES	$7,203.10	$5,035.79	$7,980.78	$16,385.84	$15,000.00	$15,000.00
POLICE FINES	$7,203.10	$5,035.79	$7,980.78	$16,385.84	$15,000.00	$15,000.00
MISCELLANEOUS	$302.50	$840.76	$15.00	$2,681.05	$1,000.00	$1,000.00
MISCELLANEOUS	$302.50	$840.76	$15.00	$2,681.05	$1,000.00	$1,000.00
CHARGES FOR SERVICE	$160,258.25	$225,339.44	$262,601.05	$219,741.68	$162,800.00	$177,800.00
ACCIDENT REPORTS	$2,915.00	$2,465.00	$2,473.00	$1,630.00	$2,800.00	$2,800.00
POLICE SALARY REIMBURSEMENT	$157,343.25	$222,874.44	$260,128.05	$218,111.68	$160,000.00	$175,000.00
Total Revenues	**$168,975.85**	**$232,694.99**	**$271,898.83**	**$239,382.57**	**$180,000.00**	**$195,000.00**

Category *(continued from above)* ↑	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
POLICE	8.33%
LICENSES & PERMITS	0.00%
GUN PERMITS	0.00%
FINES & FORFEITURES	0.00%
POLICE FINES	0.00%
MISCELLANEOUS	0.00%
MISCELLANEOUS	0.00%
CHARGES FOR SERVICE	9.21%
ACCIDENT REPORTS	0.00%
POLICE SALARY REIMBURSEMENT	9.38%
Total Revenues	**8.33%**

Animal Control

Expenditures by Department

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget	FY 2027 Budgeted
ANIMAL CONTROL	$66,590.37	$87,196.22	$100,166.90	$69,591.88	$108,729.00	$122,806.00
SALARIES & BENEFITS	$51,548.26	$70,051.24	$82,503.44	$52,468.13	$90,424.00	$103,981.00
REGULAR	$40,128.70	$52,777.42	$58,278.88	$36,154.06	$63,390.00	$64,377.00
RESERVE/SEASONAL	-	-	-	-	$3,100.00	$2,100.00
OVERTIME	-	$1,440.70	$2,670.87	$831.29	$3,000.00	$4,000.00
FICA	$3,420.56	$4,635.25	$4,946.64	$2,620.72	$5,101.00	$4,909.00
MSRS + ICMA	$3,414.25	$4,824.57	$5,655.05	$3,772.53	$6,678.00	$6,975.00
HEALTH INSURANCE	$4,584.75	$6,373.30	$10,952.00	$9,089.53	$9,139.00	$21,408.00
ME PAID FAMILY MEDICAL LEAVE	-	-	-	-	$16.00	$212.00
OTHER OPERATING EXPENSES	$15,042.11	$17,144.98	$17,663.46	$17,123.75	$18,305.00	$18,825.00
EQUIPMENT	$929.27	$782.22	$748.04	$507.81	$880.00	$1,400.00
GENERAL - TRAINING	$784.12	$75.00	$396.98	$97.50	$900.00	$900.00
SHELTER	$13,328.72	$16,287.76	$16,518.44	$16,518.44	$16,525.00	$16,525.00
Total Expenditures	**$66,590.37**	**$87,196.22**	**$100,166.90**	**$69,591.88**	**$108,729.00**	**$122,806.00**

Category *(continued from above)* ↑	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
ANIMAL CONTROL	12.95%
SALARIES & BENEFITS	14.99%
REGULAR	1.56%
RESERVE/SEASONAL	-32.26%
OVERTIME	33.33%
FICA	-3.76%
MSRS + ICMA	4.45%
HEALTH INSURANCE	134.25%
ME PAID FAMILY MEDICAL LEAVE	1,225.00%

Category *(continued from above)* ↑	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
OTHER OPERATING EXPENSES	2.84%
EQUIPMENT	59.09%
GENERAL - TRAINING	0.00%
SHELTER	0.00%
Total Expenditures	**12.95%**

Dispatch

Expenditures by Department

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget
DISPATCH	$795,671.81	$1,013,379.56	$1,220,988.29	$834,034.22	$1,358,676.00
SALARIES & BENEFITS	$708,441.72	$877,107.10	$1,083,538.53	$709,958.06	$1,196,506.00
REGULAR	$426,906.36	$535,762.93	$633,430.68	$390,178.33	$705,972.00
PART-TIME	$8,124.00	$15,126.65	$4,347.00	$1,062.00	$20,000.00
OVERTIME	$88,129.46	$112,567.32	$170,957.75	$135,274.77	$165,000.00
FICA	$37,108.86	$47,842.72	$60,007.73	$39,989.38	$66,226.00
MSRS + ICMA	$53,568.72	$69,334.37	$94,301.81	$61,737.55	$109,833.00
HEALTH INSURANCE	$94,604.32	$96,473.11	$120,490.55	$81,717.15	$129,375.00
ME PAID FAMILY MEDICAL LEAVE	-	-	$3.01	-$1.12	$100.00
OTHER OPERATING EXPENSES	$87,230.09	$136,272.46	$137,449.76	$124,076.16	$162,170.00
PSAP SERVICES	$37,680.00	$49,087.50	$51,975.00	$54,862.48	$54,865.00
OPERATING SUPPLIES	$37,601.60	$32,383.73	$32,960.48	$22,254.62	$52,295.00
UNIFORMS	$2,787.18	$7,309.57	$4,565.48	$1,566.50	$7,000.00
RADIO CONSOLE	$6,417.81	$41,613.72	$43,259.40	$43,259.40	$43,260.00
GENERAL - TRAINING	$2,743.50	$5,877.94	$4,689.40	$2,133.16	$4,750.00
Total Expenditures	**$795,671.81**	**$1,013,379.56**	**$1,220,988.29**	**$834,034.22**	**$1,358,676.00**

Category *(continued from above)* ↑	FY 2027 Budgeted	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
DISPATCH	$1,404,728.00	3.39%
SALARIES & BENEFITS	$1,234,018.00	3.14%
REGULAR	$714,212.00	1.17%
PART-TIME	$18,000.00	-10.00%
OVERTIME	$173,250.00	5.00%
FICA	$66,999.00	1.17%
MSRS + ICMA	$111,787.00	1.78%

Category *(continued from above)* ↑	FY 2027 Budgeted	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
HEALTH INSURANCE	$146,982.00	13.61%
ME PAID FAMILY MEDICAL LEAVE	$2,788.00	2,688.00%
OTHER OPERATING EXPENSES	$170,710.00	5.27%
PSAP SERVICES	$59,700.00	8.81%
OPERATING SUPPLIES	$52,960.00	1.27%
UNIFORMS	$7,000.00	0.00%
RADIO CONSOLE	$44,300.00	2.40%
GENERAL - TRAINING	$6,750.00	42.11%
Total Expenditures	**$1,404,728.00**	**3.39%**

Revenues by Department

Revenues by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget	FY 2027 Budgeted
DISPATCH	$115,000.00	$120,000.00	$133,300.00	$140,000.00	$140,000.00	$150,000.00
CHARGES FOR SERVICE	$115,000.00	$120,000.00	$133,300.00	$140,000.00	$140,000.00	$150,000.00
DISPATCH - OGT	$115,000.00	$120,000.00	$133,300.00	$140,000.00	$140,000.00	$150,000.00
Total Revenues	**$115,000.00**	**$120,000.00**	**$133,300.00**	**$140,000.00**	**$140,000.00**	**$150,000.00**

Category *(continued from above)* ↑	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
DISPATCH	7.14%
CHARGES FOR SERVICE	7.14%
DISPATCH - OGT	7.14%
Total Revenues	**7.14%**

Public Safety Facility

Expenditures by Department

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget	FY 2027 Budgeted
PUBLIC SAFETY FACILITY	$159,175.73	$166,451.17	$166,809.91	$84,362.50	$125,188.00	$170,230.00
OTHER OPERATING EXPENSES	$159,175.73	$166,451.17	$166,809.91	$84,362.50	$125,188.00	$170,230.00
SEWER	$2,213.26	$3,507.58	$2,368.60	-	$4,958.00	$5,070.00
ELECTRICITY	$55,126.07	$48,013.10	$45,976.26	$28,066.23	$52,500.00	$55,125.00
WATER	$4,878.51	$6,044.98	$8,122.69	$6,392.75	$9,080.00	$9,080.00
TELEPHONE	$34,903.94	$34,912.24	$22,462.50	-	-	-
PROPANE/NATURAL GAS	$6,844.77	$8,297.08	$10,090.71	$3,711.61	$7,350.00	$9,655.00
BUILDING	$46,201.31	$57,665.80	$67,142.44	$41,468.10	$40,000.00	$80,000.00
TOWER LEASE	$9,007.87	$8,010.39	$10,646.71	$4,723.81	$11,300.00	$11,300.00
Total Expenditures	**$159,175.73**	**$166,451.17**	**$166,809.91**	**$84,362.50**	**$125,188.00**	**$170,230.00**

Category *(continued from above)* ↑	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
PUBLIC SAFETY FACILITY	35.98%
OTHER OPERATING EXPENSES	35.98%
SEWER	2.26%
ELECTRICITY	5.00%
WATER	0.00%
TELEPHONE	0.00%
PROPANE/NATURAL GAS	31.36%
BUILDING	100.00%
TOWER LEASE	0.00%
Total Expenditures	**35.98%**

Townwide Utilities

Expenditures by Department

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget	FY 2027 Budgeted
TOWNWIDE UTILITIES	$234,211.53	$277,948.23	$320,712.34	$208,538.67	$418,000.00	$454,000.00
OTHER OPERATING EXPENSES	$234,211.53	$277,948.23	$320,712.34	$208,538.67	$418,000.00	$454,000.00
STREET LIGHT ELECTRICITY	$55,149.17	$60,238.65	$34,435.19	$17,926.16	$63,000.00	$63,000.00
FIBER	-	-	$66,043.24	$75,503.34	$123,000.00	$148,000.00
TRAFFIC LIGHT R&M	$26,154.00	$53,439.18	$35,620.00	$5,914.00	$45,000.00	$50,000.00
HYDRANT RENTAL	$152,908.36	$164,270.40	$184,613.91	$109,195.17	$187,000.00	$193,000.00
Total Expenditures	**$234,211.53**	**$277,948.23**	**$320,712.34**	**$208,538.67**	**$418,000.00**	**$454,000.00**

Category *(continued from above)* ↑	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
TOWNWIDE UTILITIES	8.61%
OTHER OPERATING EXPENSES	8.61%
STREET LIGHT ELECTRICITY	0.00%
FIBER	20.33%
TRAFFIC LIGHT R&M	11.11%
HYDRANT RENTAL	3.21%
Total Expenditures	**8.61%**

IT Infrastructure

Expenditures by Department

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget	FY 2027 Budgeted
IT INFRASTRUCTURE	$307,609.34	$398,566.34	$478,612.38	$399,946.63	$601,731.00	$628,865.00
OTHER OPERATING EXPENSES	$307,609.34	$398,566.34	$478,612.38	$399,946.63	$601,731.00	$628,865.00
MAINTENANCE	$307,609.34	$380,225.58	$463,219.50	$390,967.45	$586,331.00	$613,465.00
COPIER RENTALS/LEASES	-	$18,340.76	$15,392.88	$8,979.18	$15,400.00	$15,400.00
Total Expenditures	**$307,609.34**	**$398,566.34**	**$478,612.38**	**$399,946.63**	**$601,731.00**	**$628,865.00**

Category *(continued from above)* ↑	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
IT INFRASTRUCTURE	4.51%
OTHER OPERATING EXPENSES	4.51%
MAINTENANCE	4.63%
COPIER RENTALS/LEASES	0.00%
Total Expenditures	**4.51%**

Fire

Expenditures by Department

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget
FIRE	$1,970,735.79	$2,819,120.22	$3,379,096.00	$2,087,187.07	$3,614,290.00
SALARIES & BENEFITS	$1,676,674.54	$2,334,558.33	$2,880,709.16	$1,763,501.24	$3,063,737.00
REGULAR	$790,677.26	$1,011,673.42	$1,193,834.55	$722,903.21	$1,313,773.00
ADMINISTRATIVE	$161,389.33	$236,773.00	$287,370.44	$169,662.87	$301,152.00
OVERTIME	$274,506.50	$487,361.47	$614,914.74	$400,029.34	$550,000.00
FIRE CALL STIPEND	$34,007.16	$25,377.63	$22,378.75	$8,391.00	$65,000.00
MEDICAL DIRECTOR	-	-	-	-	$4,000.00
FICA	$91,785.15	$128,705.28	$153,440.12	$93,435.15	$159,899.00
MSRS + ICMA	$138,157.70	$195,490.27	$281,459.43	$169,249.59	$302,457.00
HEALTH INSURANCE	$186,151.44	$249,177.26	$327,005.57	$199,830.08	$365,964.00
ME PAID FAMILY MEDICAL LEAVE	-	-	$305.56	-	$1,492.00
OTHER OPERATING EXPENSES	$294,061.25	$484,561.89	$498,386.84	$323,685.83	$550,553.00
RENTALS/LEASES	$88,698.54	$189,552.12	$189,552.12	$189,552.12	$189,553.00
PRINTING & BINDING	$1,453.04	$1,926.92	-	-	-
ELECTRICITY	$7,365.53	$5,572.84	$1,999.32	$1,105.28	$8,000.00
HEATING FUEL	$6,236.13	$6,335.76	$7,105.52	$2,352.38	$6,750.00
TELEPHONE	$3,117.34	$3,622.45	$2,861.06	$997.84	$2,900.00
BUILDING	$6,141.03	$5,957.76	$7,144.89	$968.32	$7,500.00
COMP/SOFTWARE	$13,040.03	$8,954.03	$28,577.88	$24,053.90	$39,000.00
PORTABLE RADIO & PAGER	$2,719.43	$2,991.07	$4,754.02	$34.00	$5,000.00
SMALL ENGINES	$731.98	$61.00	$176.67	-	$2,300.00
VEHICLES	$60,276.19	$85,409.20	$74,398.55	$19,361.14	$105,000.00
YEARLY TESTING (MANDATORY)	$12,030.05	$15,969.46	$17,253.99	$11,725.33	$16,000.00

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget
OTHER SERVICES AND CHARGES	$3,038.92	$7,262.91	$8,866.31	$4,780.63	$6,000.00
EQUIPMENT	$14,030.88	$12,836.97	$19,090.47	$2,869.73	$21,000.00
TURNOUT GEAR (BOOTS, GLOVES)	$8,344.93	$37,463.21	$6,426.71	$1,725.21	$15,000.00
NOZZLES	$395.65	-	-	-	-
HOSE	$3,341.29	$50.00	-	-	-
AIR PACKS	$480.00	$170.06	$15,361.93	$1,645.50	$9,000.00
OPERATING SUPPLIES	$2,872.50	$4,830.84	$4,984.28	$2,811.38	$6,000.00
MEDICAL	$6,062.18	$27,377.91	$19,975.97	$13,296.59	$20,000.00
OFFICE SUPPLIES	$542.40	$723.60	$2,110.71	$501.02	$2,650.00
UNIFORMS	$5,303.49	$14,283.40	$18,760.01	$5,125.76	$15,000.00
GAS & OIL	$26,905.30	$25,726.82	$21,188.77	$11,129.65	$35,000.00
RENTALS	$2,175.00	$3,000.00	$3,000.00	$1,750.00	$3,900.00
GENERAL - TRAINING	$14,323.94	$16,889.59	$33,933.25	$15,596.54	$20,000.00
EMPLOYEE RECOGNITION	-	-	-	$3,344.67	$5,000.00
HEALTH & WELLNESS	-	-	-	-	-
COMMUNITY OUT REACH	$4,435.48	$7,593.97	$10,864.41	$8,958.84	$10,000.00
Total Expenditures	**$1,970,735.79**	**$2,819,120.22**	**$3,379,096.00**	**$2,087,187.07**	**$3,614,290.00**

Category *(continued from above)* ↑	FY 2027 Budgeted	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
FIRE	$3,920,798.00	8.48%
SALARIES & BENEFITS	$3,310,345.00	8.05%
REGULAR	$1,326,947.00	1.00%
ADMINISTRATIVE	$356,871.00	18.50%
OVERTIME	$625,000.00	13.64%
FIRE CALL STIPEND	$65,000.00	0.00%
MEDICAL DIRECTOR	$4,000.00	0.00%
FICA	$169,578.00	6.05%
MSRS + ICMA	$322,659.00	6.68%
HEALTH INSURANCE	$432,789.00	18.26%

Category *(continued from above)* ↑	FY 2027 Budgeted	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
ME PAID FAMILY MEDICAL LEAVE	$7,501.00	402.75%
OTHER OPERATING EXPENSES	$610,453.00	10.88%
RENTALS/LEASES	$189,553.00	0.00%
PRINTING & BINDING	-	0.00%
ELECTRICITY	$8,000.00	0.00%
HEATING FUEL	$6,750.00	0.00%
TELEPHONE	$2,900.00	0.00%
BUILDING	$7,500.00	0.00%
COMP/SOFTWARE	$42,000.00	7.69%
PORTABLE RADIO & PAGER	$5,000.00	0.00%
SMALL ENGINES	$2,300.00	0.00%
VEHICLES	$105,000.00	0.00%
YEARLY TESTING (MANDATORY)	$18,500.00	15.63%
OTHER SERVICES AND CHARGES	$6,500.00	8.33%
EQUIPMENT	$21,000.00	0.00%
TURNOUT GEAR (BOOTS, GLOVES)	$15,000.00	0.00%
NOZZLES	-	0.00%
HOSE	-	0.00%
AIR PACKS	$9,000.00	0.00%
OPERATING SUPPLIES	$6,000.00	0.00%
MEDICAL	$20,000.00	0.00%
OFFICE SUPPLIES	$2,650.00	0.00%
UNIFORMS	$15,000.00	0.00%
GAS & OIL	$35,000.00	0.00%
RENTALS	$7,800.00	100.00%
GENERAL - TRAINING	$30,000.00	50.00%
EMPLOYEE RECOGNITION	$5,000.00	0.00%
HEALTH & WELLNESS	$40,000.00	-
COMMUNITY OUT REACH	$10,000.00	0.00%
Total Expenditures	**$3,920,798.00**	**8.48%**

Revenues by Department

Revenues by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget	FY 2027 Budgeted	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
FIRE	$30.00	-	$115.00	$85.00	-	-	0.00%
CHARGES FOR SERVICE	$30.00	-	$115.00	$85.00	-	-	0.00%
FIRE REPORTS	$30.00	-	$115.00	$85.00	-	-	0.00%
Total Revenues	**$30.00**	**-**	**$115.00**	**$85.00**	**-**	**-**	**0.00%**

Personnel Summary

Proposed Fire Inspector Position

Budgeted for an April Start at $35,674 for Salary and Benefits. Full year cost would be $142,695 for Salary and Benefits ($88,400 for Salary and $54,295 for Payroll Taxes, Health Insurance, and Retirement).

The Town is requesting funding to support the establishment of a Fire Inspector position within the Fire Department, preferably classified at the Deputy Chief level (Fire Marshal). Classification at this level would allow the position to be salaried, reduce reliance on overtime, and provide operational flexibility for after-hours inspections, special events, and time-sensitive matters.

The position is intended to be filled by an individual with a documented firefighting background and appropriate command-level experience. This qualification would allow the Fire Inspector to be utilized, when appropriate, during significant emergency incidents such as major structure fires or other serious events. The position would not be assigned to routine emergency responses or minimum staffing but would be available to assist with incident support and to address fire and life safety concerns or potential code violations identified during emergency operations.

The need for this position has developed in response to the evolving lodging environment in the Town of Wells and the Town's consideration of implementing a comprehensive lodging and short-term rental licensing program. Such a program would require inspections to be conducted by a qualified Fire Inspector or Life Safety Code official to ensure compliance with the State of Maine Fire Code and applicable life safety standards.

If the Town proceeds with identifying and regulating short-term rental properties, including Airbnb's, the Town would be legally obligated to inspect these properties for compliance with the State of Maine Fire Code. The proposed Fire Inspector position would provide the necessary expertise and capacity to meet these obligations while ensuring consistent and professional code enforcement.

It is anticipated that the ongoing costs associated with this position could be offset through an enterprise fund supported by licensing and inspection fees related to the lodging and short-term rental program. Inclusion in the FY27 budget allows the Town to plan for this position in a structured and fiscally responsible manner as operational demands increase.

EMA (Civil Defense)

Expenditures by Department

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget	FY 2027 Budgeted
EMA (CIVIL DEFENSE)	$12,926.84	$14,682.04	-	$13,829.99	$157,408.00	$157,398.00
SALARIES & BENEFITS	-	-	-	-	$5,408.00	$5,398.00
PART-TIME	-	-	-	-	$5,000.00	$5,000.00
FICA	-	-	-	-	$383.00	$383.00
ME PAID FAMILY MEDICAL LEAVE	-	-	-	-	$25.00	$15.00
OTHER OPERATING EXPENSES	$12,926.84	$14,682.04	-	$13,829.99	$152,000.00	$152,000.00
GENERATOR	$1,400.00	$1,400.00	-	-	$3,000.00	$3,000.00
STORM REPAIRS	-	-	-	-	$100,000.00	$100,000.00
OPERATING SUPPLIES	$9,134.13	$8,040.87	-	$13,829.99	$40,000.00	$40,000.00
OFFICE SUPPLIES	-	-	-	-	$1,000.00	$1,000.00
DISASTER	$2,392.71	$5,241.17	-	-	$8,000.00	$8,000.00
Total Expenditures	**$12,926.84**	**$14,682.04**	**-**	**$13,829.99**	**$157,408.00**	**$157,398.00**

Category *(continued from above)* ↑	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
EMA (CIVIL DEFENSE)	-0.01%
SALARIES & BENEFITS	-0.18%
PART-TIME	0.00%
FICA	0.00%
ME PAID FAMILY MEDICAL LEAVE	-40.00%
OTHER OPERATING EXPENSES	0.00%
GENERATOR	0.00%
STORM REPAIRS	0.00%
OPERATING SUPPLIES	0.00%
OFFICE SUPPLIES	0.00%

Category *(continued from above)* ↑	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
DISASTER	0.00%
Total Expenditures	**-0.01%**

Wells Emergency Medical Service (WEMS)

Expenditures by Department

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget
AMBULANCE	$400,000.00	$400,000.00	$486,000.00	$665,622.00	$887,496.00
OTHER OPERATING EXPENSES	$400,000.00	$400,000.00	$486,000.00	$665,622.00	$887,496.00
Total Expenditures	**$400,000.00**	**$400,000.00**	**$486,000.00**	**$665,622.00**	**$887,496.00**

Category *(continued from above)* ↑	FY 2027 Budgeted	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
AMBULANCE	$1,393,780.00	57.05%
OTHER OPERATING EXPENSES	$1,393,780.00	57.05%
Total Expenditures	**$1,393,780.00**	**57.05%**

Updated December 18, 2025													
Accounts	Budget Totals	26-Jul	26-Aug	26-Sep	26-Oct	26-Nov	26-Dec	27-Jan	27-Feb	27-Mar	27-Apr	27-May	27-Jun
Income													
Revenue from Services	1,160,000	110,000	120,000	105,000	115,000	100,000	100,000	80,000	80,000	80,000	90,000	90,000	90,000
Subscriptions	61,500	40,000	20,500	1,000	0	0	0	0	0	0	0	0	0
Support From Town	1,393,780	348,445	0	0	348,445	0	0	348,445	0	0	348,445	0	0
Total Income	2,615,280	498,445	140,500	106,000	463,445	100,000	100,000	428,445	80,000	80,000	438,445	90,000	90,000
Insurance													
Board Liability	1,284	107	107	107	107	107	107	107	107	107	107	107	107
Malpractice	1,608	134	134	134	134	134	134	134	134	134	134	134	134
Property & Casualty	22,680	1,890	1,890	1,890	1,890	1,890	1,890	1,890	1,890	1,890	1,890	1,890	1,890
Treasurer's Bond	204	17	17	17	17	17	17	17	17	17	17	17	17
Unemployment Comp.	900	75	75	75	75	75	75	75	75	75	75	75	75
Workers Comp	142,008	11,834	11,834	11,834	11,834	11,834	11,834	11,834	11,834	11,834	11,834	11,834	11,834
Total Insurance	168,684	14,057	14,057	14,057	14,057	14,057	14,057	14,057	14,057	14,057	14,057	14,057	14,057
Operational Expense													
Bank Service Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Billing/Collection Fees	69,600	6,600	7,200	6,300	6,900	6,000	6,000	4,800	4,800	4,800	5,400	5,400	5,400
Billing/Collection Refunds	4,800	400	400	400	400	400	400	400	400	400	400	400	400
Building Repairs	0	0	0	0	0	0	0	0	0	0	0	0	0
Building Supplies	1,008	84	84	84	84	84	84	84	84	84	84	84	84
Communications	2,100	175	175	175	175	175	175	175	175	175	175	175	175
Computer Repairs	2,400	200	200	200	200	200	200	200	200	200	200	200	200
Computer Software	15,600	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300
Dues and Licenses	6,000	500	500	500	500	500	500	500	500	500	500	500	500
Equipment Repairs	1,200	100	100	100	100	100	100	100	100	100	100	100	100
Lease	44,496	3,708	3,708	3,708	3,708	3,708	3,708	3,708	3,708	3,708	3,708	3,708	3,708
Medical Supplies	42,900	3,575	3,575	3,575	3,575	3,575	3,575	3,575	3,575	3,575	3,575	3,575	3,575
Office Supplies	6,300	525	525	525	525	525	525	525	525	525	525	525	525
Postage	540	45	45	45	45	45	45	45	45	45	45	45	45
Printing	4,200	350	350	350	350	350	350	350	350	350	350	350	350
Telephone	1,500	125	125	125	125	125	125	125	125	125	125	125	125
Utilities	12,480	1,040	1,040	1,040	1,040	1,040	1,040	1,040	1,040	1,040	1,040	1,040	1,040
Website	600	50	50	50	50	50	50	50	50	50	50	50	50
Total Operational Expense	215,724	18,777	19,377	18,477	19,077	18,177	18,177	16,977	16,977	16,977	17,577	17,577	17,577
Payroll & Employee Expense													
Payroll Fees	10,000	900	800	800	900	800	800	900	800	800	900	800	800
Training	9,600	800	800	800	800	800	800	800	800	800	800	800	800
Uniforms	10,020	835	835	835	835	835	835	835	835	835	835	835	835
Total Payroll & Employee Expense	29,620	2,535	2,435	2,435	2,535	2,435	2,435	2,535	2,435	2,435	2,535	2,435	2,435
Payroll													
Director	105,040	10,100	8,080	8,080	10,100	8,080	8,080	10,100	8,080	8,080	10,100	8,080	8,080
Assistant Director	90,000	8,654	6,923	6,923	8,654	6,923	6,923	8,654	6,923	6,923	8,654	6,923	6,923
Fulltime Personnel	624,124	60,011	48,010	48,010	60,011	48,010	48,010	60,011	48,010	48,010	60,011	48,010	48,010
Per Diem Personnel	577,304	55,510	44,408	44,408	55,510	44,408	44,408	55,510	44,408	44,408	55,510	44,408	44,408
Weekend Stipend	21,888	2,400	1,536	1,536	2,400	1,536	1,536	2,400	1,536	1,536	2,400	1,536	1,536
Overtime	90,000	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
Holiday Wages	45,504	6,048	0	4,608	0	6,048	12,096	12,096	0	0	0	4,608	0
FICA	117,196	11,308	8,791	9,144	10,846	9,254	9,717	11,771	8,791	8,791	10,846	9,144	8,791
Paid Family Leave	7,660	739	575	598	709	605	635	769	575	575	709	598	575
Medical Insurance	307,074	27,850	27,850	724	27,850	27,850	27,850	27,850	27,850	27,850	27,850	27,850	27,850
Retirement	80,781	5,514	4,411	27,850	5,514	4,411	4,411	5,514	4,411	4,411	5,514	4,411	4,411
Total Payroll	2,066,570	195,634	158,084	159,381	189,093	164,625	171,166	202,175	158,084	158,084	189,093	163,068	158,084
Professional Fees													
Accounting	6,000	500	500	500	500	500	500	500	500	500	500	500	500
Human Resources	1,800	150	150	150	150	150	150	150	150	150	150	150	150
Employee Morale	10,150	2,500	0	0	1,000	0	5,000	0	0	1,000	0	650	0
Legal Fees/Fund	65,000	25,000	1,500	1,500	1,500	1,500	1,500	25,000	1,500	1,500	1,500	1,500	1,500
Medical Director	5,004	417	417	417	417	417	417	417	417	417	417	417	417
Outside Services/Misc.	3,000	250	250	250	250	250	250	250	250	250	250	250	250
Total Professional Fees	90,954	28,817	2,817	2,817	3,817	2,817	7,817	26,317	2,817	3,817	2,817	3,467	2,817
Vehicle Expense													
Travel/Tolls	1,008	84	84	84	84	84	84	84	84	84	84	84	84
Vehicle Fuel	25,200	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100
Vehicle Repairs	17,520	1,460	1,460	1,460	1,460	1,460	1,460	1,460	1,460	1,460	1,460	1,460	1,460
Total Vehicle Expense	43,728	3,644	3,644	3,644	3,644	3,644	3,644	3,644	3,644	3,644	3,644	3,644	3,644
Total Expense	2,615,280												
Income Vs. Expence Variance	0												

Public Works & Facilities

Expenditures by Department

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget
PUBLIC WORKS	$1,952,141.11	$2,284,540.48	$2,790,162.46	$1,733,440.10	$3,041,050.00
SALARIES & BENEFITS	$1,075,377.16	$1,181,904.22	$1,527,430.26	$1,074,130.74	$1,777,100.00
REGULAR	$734,656.65	$807,513.80	$1,027,311.68	$674,516.49	$1,151,496.00
ADMINISTRATIVE	-	-	$53,064.00	$43,008.01	$74,547.00
RESERVE/SEASONAL	$29,745.19	$39,024.14	$20,221.00	$17,288.75	$35,000.00
OVERTIME	$35,396.53	$38,330.81	$49,402.38	$68,479.25	$45,000.00
GRAVESITE BEAUTIFICATION/MAINT	$2,511.66	$40.46	-	-	$8,000.00
FICA	$57,691.91	$63,893.74	$84,494.49	$60,305.94	$97,059.00
MSRS + ICMA	$52,624.10	$66,580.34	$98,568.23	$74,660.14	$120,270.00
HEALTH INSURANCE	$162,751.12	$166,520.93	$194,002.78	$135,872.16	$243,912.00
ME PAID FAMILY MEDICAL LEAVE	-	-	$365.70	-	$1,816.00
OTHER OPERATING EXPENSES	$876,763.95	$1,102,636.26	$1,262,732.20	$659,309.36	$1,263,950.00
TRANSPORTATION	$5,473.62	$2,152.37	$794.66	$462.82	$3,000.00
SEWER	$292.00	$330.26	$313.26	$156.50	$450.00
ELECTRICITY	$11,629.33	$13,773.83	$18,079.64	$9,176.23	$14,000.00
WATER	-	$5,998.71	$6,846.63	$3,728.99	$10,000.00
HEATING FUEL	$11,086.09	$11,391.83	$9,503.36	$5,311.11	$12,500.00
TELEPHONE	$3,996.16	$5,231.42	$4,111.91	$2,578.10	$3,000.00
CABLE/INTERNET	$1,767.24	$1,630.64	$2,395.93	$1,628.08	$2,000.00
HIGHWAY DEPT REP/MAINT EQUIP	$105,669.63	$122,050.31	$124,470.08	$41,525.92	$130,000.00
BUILDING R&M	$7,669.51	$26,825.49	$30,058.04	$19,341.66	$28,000.00
AGREEMENTS/CONTRACTS	$13,348.67	$91,250.41	$102,441.27	$25,676.08	$58,000.00

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget
TOWN LANDSCAPING/WINTER SERVIC	$77,345.12	$86,089.31	$158,274.33	$68,101.69	$175,000.00
OPERATING SUPPLIES - BUILDING	$4,952.21	$7,081.36	$11,274.15	$5,633.33	$6,000.00
HIGHWAY SAFTEY/COMMUNICATION	$2,079.78	$3,313.36	-	$235.44	$3,000.00
HISTORIC PRESERVATION	-	$198.50	-	-	$1,500.00
DUES - SMPDC/KACTS	-	-	$4,917.23	-	$5,000.00
EQUIPMENT RENTALS	-	$12,750.00	-	$400.00	$8,000.00
TREE REMOVAL	$15,091.00	$70,103.25	$102,519.00	$46,646.02	$100,000.00
STORM REPAIR	$63,795.00	$54,494.61	-	$2,622.76	$30,000.00
EQUIPMENT - FACILITIES	$3,950.71	$2,397.35	$4,276.02	$3,369.08	$7,500.00
SHOP TOOLS	$4,923.98	$5,723.05	$9,062.71	$5,731.52	$8,000.00
CULVERTS	$1,700.00	$6,096.39	$6,608.40	$5,994.27	$7,000.00
SIGNS	$8,153.21	$13,348.27	$9,035.62	$13,776.11	$15,000.00
SHOP OPERATING SUPPLIES	$5,040.90	$6,290.97	$7,265.99	$8,765.32	$10,000.00
TOWNWIDE BUILDING MAINTENANCE	$14,830.05	$12,227.89	$13,230.14	$1,800.29	$20,000.00
ROAD MAINTENANCE SUPPLIES	-	$2,067.30	$2,218.14	$1,606.81	$2,000.00
UNIFORMS	$13,934.63	$16,186.98	$21,136.97	$6,451.02	$15,000.00
SAFETY PPE	-	$2,033.82	$1,805.54	$1,801.80	$6,000.00
STONE	$1,781.84	$5,080.12	$15,048.30	$3,409.37	$10,000.00
PATCHING	$4,295.95	$5,588.61	$5,756.45	$1,522.01	$10,000.00
FUEL AND LUBRICANTS	$69,469.36	$65,556.76	$77,163.44	$12,425.10	$75,000.00
TRAINING	-$1,518.72	$818.65	$2,392.76	$540.00	$6,000.00
TECH UPDATES - MECHANIC	-	$2,171.86	$9,533.23	-	$8,000.00
HIRED EQUIP/OPERA	$164,216.25	$145,810.14	$118,068.82	$46,180.53	$125,000.00

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget
TOR SNOW/ICE					
LINE STRIPING	$79,158.99	$95,465.72	$92,350.94	$102,557.39	$100,000.00
CATCH BASIN CLEANING	$1,584.00	$20,039.00	$25,473.69	$20,295.00	$25,000.00
ROAD SWEEPING	-	$25,165.00	$25,900.00	$14,106.25	$35,000.00
GRAVEL ROAD MAINTENANCE	$1,917.50	$1,417.50	$16,903.84	$8,114.63	$10,000.00
SALT	$179,129.94	$154,485.22	$223,501.71	$167,638.13	$180,000.00
Total Expenditures	**$1,952,141.11**	**$2,284,540.48**	**$2,790,162.46**	**$1,733,440.10**	**$3,041,050.00**

Category *(continued from above)* ↑	FY 2027 Budgeted	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
PUBLIC WORKS	$3,211,054.00	5.59%
SALARIES & BENEFITS	$1,852,604.00	4.25%
REGULAR	$1,192,431.00	3.55%
ADMINISTRATIVE	$74,547.00	0.00%
RESERVE/SEASONAL	$35,000.00	0.00%
OVERTIME	$55,000.00	22.22%
GRAVESITE BEAUTIFICATION/MAINT	$8,000.00	0.00%
FICA	$100,924.00	3.98%
MSRS + ICMA	$126,352.00	5.06%
HEALTH INSURANCE	$256,120.00	5.01%
ME PAID FAMILY MEDICAL LEAVE	$4,230.00	132.93%
OTHER OPERATING EXPENSES	$1,358,450.00	7.48%
TRANSPORTATION	$3,000.00	0.00%
SEWER	$450.00	0.00%
ELECTRICITY	$15,000.00	7.14%
WATER	$8,000.00	-20.00%
HEATING FUEL	$12,000.00	-4.00%
TELEPHONE	$4,500.00	50.00%
CABLE/INTERNET	$2,000.00	0.00%
HIGHWAY DEPT REP/MAINT EQUIP	$135,000.00	3.85%
BUILDING R&M	$30,000.00	7.14%
AGREEMENTS/CONTRACTS	$60,000.00	3.45%

Category *(continued from above)* ↑	FY 2027 Budgeted	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
TOWN LANDSCAPING/WINTER SERVIC	$170,000.00	-2.86%
OPERATING SUPPLIES - BUILDING	$6,000.00	0.00%
HIGHWAY SAFTEY/COMMUNICATION	$3,000.00	0.00%
HISTORIC PRESERVATION	$1,500.00	0.00%
DUES - SMPDC/KACTS	$5,000.00	0.00%
EQUIPMENT RENTALS	$8,000.00	0.00%
TREE REMOVAL	$130,000.00	30.00%
STORM REPAIR	$15,000.00	-50.00%
EQUIPMENT - FACILITIES	$6,000.00	-20.00%
SHOP TOOLS	$8,000.00	0.00%
CULVERTS	$8,000.00	14.29%
SIGNS	$25,000.00	66.67%
SHOP OPERATING SUPPLIES	$10,000.00	0.00%
TOWNWIDE BUILDING MAINTENANCE	$20,000.00	0.00%
ROAD MAINTENANCE SUPPLIES	$4,000.00	100.00%
UNIFORMS	$16,500.00	10.00%
SAFETY PPE	$6,000.00	0.00%
STONE	$12,000.00	20.00%
PATCHING	$10,000.00	0.00%
FUEL AND LUBRICANTS	$78,000.00	4.00%
TRAINING	$6,000.00	0.00%
TECH UPDATES - MECHANIC	$12,500.00	56.25%
HIRED EQUIP/OPERATOR SNOW/ICE	$130,000.00	4.00%
LINE STRIPING	$115,000.00	15.00%
CATCH BASIN CLEANING	$30,000.00	20.00%
ROAD SWEEPING	$35,000.00	0.00%
GRAVEL ROAD MAINTENANCE	$18,000.00	80.00%
SALT	$200,000.00	11.11%
Total Expenditures	**$3,211,054.00**	**5.59%**

Revenues by Department

Revenues by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget	FY 2027 Budgeted	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
PUBLIC WORKS	$2,128.26	$2,348.70	$2,995.00	$1,820.00	$2,700.00	$3,500.00	29.63%
MISCELLANEOUS	$1,228.26	$1,378.70	$1,800.00	-	$1,500.00	$1,500.00	0.00%
ROAD OPENING PERMITS	$900.00	$970.00	$1,195.00	$1,820.00	$1,200.00	$2,000.00	66.67%
Total Revenues	**$2,128.26**	**$2,348.70**	**$2,995.00**	**$1,820.00**	**$2,700.00**	**$3,500.00**	**29.63%**

Personnel Summary

New Proposed Postion:Facilities Assistant

$77,644 and is calculated to start in October in budget projection. This amount is included in the salary and benefit total for the department.

Position for a full year would cost $103,525

This new position will support the Facilities Manager in the maintenance and upkeep of all Town-owned facilities. Primary responsibilities include assisting with building maintenance, repairs, and general facility operations.

During the winter months, the Facilities Assistant will assist with winter maintenance activities, including clearing and treating sidewalks along Route 1 and Sanford Road.

In addition to these duties, the position will provide operational support at the Transfer Station during peak periods and will assist with coverage for staff absences as needed.

Local Roads Reimbursement

Revenues by Department

Revenues by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget	FY 2027 Budgeted
LOCAL ROADS REIMBURSEMENT	$209,804.00	$242,632.00	$245,732.00	$332,656.00	$250,000.00	$332,000.00
INTERGOVERNMENTAL	$209,804.00	$242,632.00	$245,732.00	$332,656.00	$250,000.00	$332,000.00
LOCAL ROAD REIMBURSE REVENUE	$209,804.00	$242,632.00	$245,732.00	$332,656.00	$250,000.00	$332,000.00
Total Revenues	**$209,804.00**	**$242,632.00**	**$245,732.00**	**$332,656.00**	**$250,000.00**	**$332,000.00**

Category *(continued from above)* ↑	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
LOCAL ROADS REIMBURSEMENT	32.80%
INTERGOVERNMENTAL	32.80%
LOCAL ROAD REIMBURSE REVENUE	32.80%
Total Revenues	**32.80%**

Transfer Station

Expenditures by Department

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget	FY 2027 Budgeted
TRANSFER STATION	$690,614.31	$750,744.93	$691,160.78	$517,219.21	$939,682.00	$969,867.00
SALARIES & BENEFITS	$231,889.76	$268,167.23	$290,184.76	$182,577.78	$320,572.00	$329,207.00
REGULAR	$131,676.26	$172,302.58	$199,702.09	$119,081.69	$208,125.00	$210,965.00
PART-TIME	$28,981.76	$17,117.38	$6,334.00	$13,077.84	$20,000.00	$20,000.00
OVERTIME	$8,916.15	$10,214.39	$10,771.49	$5,581.65	$12,000.00	$12,000.00
FICA	$12,077.18	$14,368.77	$15,657.97	$9,991.33	$17,375.00	$17,504.00
MSRS + ICMA	$7,122.28	$10,566.34	$12,766.34	$8,393.90	$14,645.00	$15,313.00
HEALTH INSURANCE	$43,116.13	$43,597.77	$44,944.77	$26,451.37	$48,327.00	$52,791.00
ME PAID FAMILY MEDICAL LEAVE	-	-	$8.10	-	$100.00	$634.00
OTHER OPERATING EXPENSES	$458,724.55	$482,577.70	$400,976.02	$334,641.43	$619,110.00	$640,660.00
ELECTRICITY	$8,012.36	$7,644.20	$7,581.32	$3,383.42	$8,000.00	$8,000.00
TELEPHONE	$539.40	$539.40	$629.70	$180.00	$360.00	$360.00
BUILDING	$3,240.04	$4,772.40	-$23,615.56	$8,565.89	$7,500.00	$8,000.00
COMP/SOFT WARE	-	-	-	-	$500.00	$500.00
EQUIPMENT	$9,301.34	$19,082.09	$10,082.69	$4,097.69	$20,000.00	$20,000.00
OTHER SERVICES AND CHARGES	$9,707.93	$10,907.22	$7,888.21	$3,471.02	$12,000.00	$12,000.00
HAZMAT DAY	$2,748.97	$7,386.05	$7,626.31	$20,003.04	$8,500.00	$22,000.00
LANDFILL MONITORING	$2,153.25	$7,984.17	$9,522.58	-	$8,000.00	$10,000.00
CREDIT CARD FEES	$4,702.32	$99.79	$188.55	$341.58	$250.00	$300.00
OPERATING SUPPLIES	$7,104.63	$5,940.58	$491.40	$3,749.24	$7,000.00	$7,000.00
TRASH BAG PURCHASES	$57,514.46	$58,429.08	$65,587.40	$56,256.20	$70,000.00	$70,000.00
OFFICE SUPPLIES	$5,621.91	$8,670.30	$5,927.74	$5,293.52	$6,000.00	$6,000.00
UNIFORMS	$5,470.31	$5,616.85	$1,016.92	$848.14	$4,000.00	$4,000.00
BRUSH	$3,800.00	$30,400.00	-	$8,856.00	-	$2,500.00

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget	FY 2027 Budgeted
DEMO	$135,627.83	$115,713.37	$111,912.86	$67,767.14	$155,000.00	$155,000.00
TIRE DISPOSAL	$1,689.60	$1,128.00	$1,616.00	$468.00	$3,000.00	$3,000.00
MSW (TRASH)	$128,148.80	$122,004.65	$124,202.53	$83,568.72	$165,000.00	$165,000.00
SINGLE SOURCE/RECYCLING EXP	$28,654.11	$24,844.78	$24,686.69	$25,039.94	$51,000.00	$52,000.00
PAPER	$36,754.97	$42,480.87	$40,987.98	$37,624.30	$80,000.00	$82,000.00
METAL	$875.00	$525.00	$525.00	$350.00	$1,000.00	$1,000.00
ELECTRONICS /LIGHT BULBS	$5,346.27	$6,564.58	$3,836.98	$4,119.60	$8,000.00	$8,000.00
GAS & OIL	$1,531.95	$1,844.32	$280.72	$657.99	$2,000.00	$2,000.00
GENERAL - TRAINING	$179.10	-	-	-	$2,000.00	$2,000.00
Total Expenditures	**$690,614.31**	**$750,744.93**	**$691,160.78**	**$517,219.21**	**$939,682.00**	**$969,867.00**

Category *(continued from above)* ↑	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
TRANSFER STATION	3.21%
SALARIES & BENEFITS	2.69%
REGULAR	1.36%
PART-TIME	0.00%
OVERTIME	0.00%
FICA	0.74%
MSRS + ICMA	4.56%
HEALTH INSURANCE	9.24%
ME PAID FAMILY MEDICAL LEAVE	534.00%
OTHER OPERATING EXPENSES	3.48%
ELECTRICITY	0.00%
TELEPHONE	0.00%
BUILDING	6.67%
COMP/SOFTWARE	0.00%
EQUIPMENT	0.00%
OTHER SERVICES AND CHARGES	0.00%
HAZMAT DAY	158.82%
LANDFILL MONITORING	25.00%
CREDIT CARD FEES	20.00%

Category *(continued from above)* ↑	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
OPERATING SUPPLIES	0.00%
TRASH BAG PURCHASES	0.00%
OFFICE SUPPLIES	0.00%
UNIFORMS	0.00%
BRUSH	-
DEMO	0.00%
TIRE DISPOSAL	0.00%
MSW (TRASH)	0.00%
SINGLE SOURCE/RECYCLING EXP	1.96%
PAPER	2.50%
METAL	0.00%
ELECTRONICS/LIGHT BULBS	0.00%
GAS & OIL	0.00%
GENERAL - TRAINING	0.00%
Total Expenditures	**3.21%**

Revenues by Department

Revenues by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget	FY 2027 Budgeted
TRANSFER STATION	$670,762.48	$672,919.56	$704,674.35	$380,921.98	$834,100.00	$838,100.00
MISCELLANEOUS	$7,238.85	$6,453.50	$6,954.75	$3,933.60	$8,000.00	$8,000.00
TRANSFER STATION MISC	$7,238.85	$6,453.50	$6,954.75	$3,933.60	$8,000.00	$8,000.00
CHARGES FOR SERVICE	$663,523.63	$666,466.06	$697,719.60	$376,988.38	$826,100.00	$830,100.00
TIRES	$1,894.50	$1,358.80	$2,720.00	$693.40	$2,000.00	$3,500.00
TRASH BAGS	$384,373.15	$378,796.34	$395,859.50	$208,336.62	$425,000.00	$425,000.00
TRANSFER STATION STICKER	$33,391.00	$41,731.50	$35,860.00	$14,385.00	$40,000.00	$40,000.00
METAL & WHITE GOOD REVENUE	$762.50	$597.60	$438.60	$234.98	$1,000.00	$1,000.00
BRUSH REVENUE	$19,145.11	$13,085.58	$8,291.80	$2,090.80	-	$2,500.00

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget	FY 2027 Budgeted
TRANSFER STATION DEMO	$217,349.12	$224,278.74	$245,908.95	$145,585.08	$350,000.00	$350,000.00
RENTAL INCOME	$6,000.00	$6,000.00	$8,250.00	$5,250.00	$7,500.00	$7,500.00
LIGHTS/LIGHT BULBS	$608.25	$617.50	$390.75	$412.50	$600.00	$600.00
Total Revenues	**$670,762.48**	**$672,919.56**	**$704,674.35**	**$380,921.98**	**$834,100.00**	**$838,100.00**

Category *(continued from above)* ↑	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
TRANSFER STATION	0.48%
MISCELLANEOUS	0.00%
TRANSFER STATION MISC	0.00%
CHARGES FOR SERVICE	0.48%
TIRES	75.00%
TRASH BAGS	0.00%
TRANSFER STATION STICKER	0.00%
METAL & WHITE GOOD REVENUE	0.00%
BRUSH REVENUE	-
TRANSFER STATION DEMO	0.00%
RENTAL INCOME	0.00%
LIGHTS/LIGHT BULBS	0.00%
Total Revenues	**0.48%**

Transportation Center

Expenditures by Department

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget	FY 2027 Budgeted
TRANSPORTATION CENTER	$69,704.77	$74,368.31	$89,759.00	$47,850.14	$93,104.00	$96,466.00
SALARIES & BENEFITS	$36,629.73	$42,289.12	$47,926.67	$28,829.03	$49,004.00	$50,366.00
PART-TIME	$33,859.48	$38,579.54	$44,444.99	$26,780.35	$45,311.00	$46,100.00
OVERTIME	-	$147.02	-	-	-	-
MAINTENANCE	$180.00	-	-	-	-	-
FICA	$2,590.25	$2,962.56	$3,402.13	$2,048.68	$3,466.00	$3,527.00
HEALTH INSURANCE	-	$600.00	$27.08	-	-	$600.00
ME PAID FAMILY MEDICAL LEAVE	-	-	$52.47	-	$227.00	$139.00
OTHER OPERATING EXPENSES	$33,075.04	$32,079.19	$41,832.33	$19,021.11	$44,100.00	$46,100.00
SEWER	$380.00	$417.88	$456.08	$238.00	$500.00	$550.00
ELECTRICITY	$7,810.16	$7,730.86	$4,954.79	$2,631.50	$8,500.00	$8,500.00
HEATING FUEL	$2,143.15	$2,162.59	$2,197.80	$826.62	$2,700.00	$2,700.00
TELEPHONE	$494.45	$539.40	$269.70	-	-	$550.00
CABLE/INTERNET	$1,757.00	$1,843.66	$1,660.70	$700.39	$1,900.00	$1,800.00
BUILDING	$980.94	$246.45	$6,308.79	$182.20	$6,500.00	$6,500.00
OUTSIDE SERVICES	$19,449.61	$19,056.58	$22,552.88	$13,516.52	$22,000.00	$23,000.00
OPERATING SUPPLIES	-	$81.77	$3,431.59	$864.99	$1,500.00	$2,000.00
OFFICE SUPPLIES	$59.73	-	-	$60.89	$500.00	$500.00
Total Expenditures	**$69,704.77**	**$74,368.31**	**$89,759.00**	**$47,850.14**	**$93,104.00**	**$96,466.00**

Category *(continued from above)* ↑	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
TRANSPORTATION CENTER	3.61%
SALARIES & BENEFITS	2.78%
PART-TIME	1.74%

Category *(continued from above)* ↑	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
OVERTIME	0.00%
MAINTENANCE	0.00%
FICA	1.76%
HEALTH INSURANCE	-
ME PAID FAMILY MEDICAL LEAVE	-38.77%
OTHER OPERATING EXPENSES	4.54%
SEWER	10.00%
ELECTRICITY	0.00%
HEATING FUEL	0.00%
TELEPHONE	-
CABLE/INTERNET	-5.26%
BUILDING	0.00%
OUTSIDE SERVICES	4.55%
OPERATING SUPPLIES	33.33%
OFFICE SUPPLIES	0.00%
Total Expenditures	**3.61%**

Library

Expenditures by Department

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget	FY 2027 Budgeted
LIBRARY	$633,444.22	$714,310.62	$723,912.86	$403,745.70	$834,023.00	$865,449.00
SALARIES & BENEFITS	$523,867.33	$602,924.09	$618,148.65	$332,288.66	$711,823.00	$711,999.00
REGULAR	$232,504.17	$249,460.49	$291,576.66	$160,218.92	$344,120.00	$353,903.00
PART-TIME	$143,425.16	$162,544.99	$143,699.39	$78,612.00	$149,312.00	$150,620.00
FICA	$26,531.02	$28,062.41	$29,481.09	$16,675.52	$33,437.00	$35,232.00
MSRS + ICMA	$24,387.39	$26,494.05	$23,371.85	$13,441.95	$32,131.00	$30,535.00
HEALTH INSURANCE	$97,019.59	$136,362.15	$129,547.94	$63,340.27	$150,355.00	$140,196.00
ME PAID FAMILY MEDICAL LEAVE	-	-	$471.72	-	$2,468.00	$1,513.00
OTHER OPERATING EXPENSES	$109,576.89	$111,386.53	$105,764.21	$71,457.04	$122,200.00	$153,450.00
POSTAGE	$479.93	$734.37	$638.88	$116.12	$800.00	$800.00
PRINTING & BINDING	$276.43	$309.18	$214.88	$43.46	$400.00	$400.00
SEWER	$328.48	$381.40	$472.76	$279.00	$500.00	$525.00
ELECTRICITY	$13,612.29	$10,330.61	$10,890.63	$6,421.26	$12,000.00	$12,600.00
WATER	$1,453.17	$1,905.96	$1,727.12	$1,329.50	$2,500.00	$2,625.00
HEATING FUEL	$4,295.38	$4,732.71	$5,328.31	$2,201.28	$5,000.00	$5,250.00
TELEPHONE	$4,401.54	$4,408.53	$2,208.38	-	-	-
BUILDING	$14,811.48	$15,839.96	$10,199.77	$13,193.72	$18,000.00	$45,500.00
AGREEMENTS /CONTRACTS	$18,211.71	$19,510.49	$18,923.66	$21,975.71	$21,000.00	$22,500.00
EQUIPMENT	$2,000.00	$1,540.36	$1,769.45	$27.99	$2,250.00	$2,250.00
PROGRAMMING	$1,408.02	$2,028.48	$1,750.00	-	$1,750.00	$1,750.00
TECHNOLOGY	$1,936.88	$2,348.04	$3,907.69	$39.98	$3,000.00	$3,000.00
OTHER SERVICES AND CHARGES	$3,567.61	$2,134.45	$2,449.76	$890.66	$3,000.00	$3,000.00
OPERATING SUPPLIES	$2,805.97	$2,186.18	$2,715.84	$1,602.27	$2,500.00	$2,750.00
OFFICE SUPPLIES	$904.22	$1,291.95	$880.09	$436.08	$1,500.00	$1,500.00

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget	FY 2027 Budgeted
MATERIALS	$39,083.78	$41,703.86	$41,686.99	$22,900.01	$48,000.00	$49,000.00
Total Expenditures	**$633,444.22**	**$714,310.62**	**$723,912.86**	**$403,745.70**	**$834,023.00**	**$865,449.00**

Category *(continued from above)* ↑	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
LIBRARY	3.77%
SALARIES & BENEFITS	0.02%
REGULAR	2.84%
PART-TIME	0.88%
FICA	5.37%
MSRS + ICMA	-4.97%
HEALTH INSURANCE	-6.76%
ME PAID FAMILY MEDICAL LEAVE	-38.70%
OTHER OPERATING EXPENSES	25.57%
POSTAGE	0.00%
PRINTING & BINDING	0.00%
SEWER	5.00%
ELECTRICITY	5.00%
WATER	5.00%
HEATING FUEL	5.00%
TELEPHONE	0.00%
BUILDING	152.78%
AGREEMENTS/CONTRACTS	7.14%
EQUIPMENT	0.00%
PROGRAMMING	0.00%
TECHNOLOGY	0.00%
OTHER SERVICES AND CHARGES	0.00%
OPERATING SUPPLIES	10.00%
OFFICE SUPPLIES	0.00%
MATERIALS	2.08%
Total Expenditures	**3.77%**

Revenues by Department

Revenues by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget	FY 2027 Budgeted	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
LIBRARY	$6,252.15	$7,073.52	$6,766.43	$4,421.08	$6,800.00	$6,800.00	0.00%
FINES & FORFEITURES	$5,589.65	$5,623.52	$6,491.43	$4,158.58	$6,000.00	$6,000.00	0.00%
FEES AND FINES	$5,589.65	$5,623.52	$6,491.43	$4,158.58	$6,000.00	$6,000.00	0.00%
CHARGES FOR SERVICE	$662.50	$1,450.00	$275.00	$262.50	$800.00	$800.00	0.00%
COMMUNITY ROOM RENTAL INCOME	$250.00	$1,200.00	$25.00	$187.50	$300.00	$300.00	0.00%
MEETINGROOM RENTAL INCOME	$412.50	$250.00	$250.00	$75.00	$500.00	$500.00	0.00%
Total Revenues	**$6,252.15**	**$7,073.52**	**$6,766.43**	**$4,421.08**	**$6,800.00**	**$6,800.00**	**0.00%**

Parks and Recreation

Expenditures by Department

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget	FY 2027 Budgeted
PARKS AND RECREATION	$467,641.42	$506,230.89	$513,938.76	$303,155.17	$557,217.00	$579,189.00
SALARIES & BENEFITS	$385,046.58	$416,400.42	$444,514.84	$260,060.94	$455,717.00	$476,489.00
REGULAR	$173,953.62	$184,903.54	$209,127.75	$118,688.40	$209,781.00	$217,510.00
ADMINISTRATIVE	$43,873.24	$45,098.14	$48,233.34	$29,173.86	$50,494.00	$52,514.00
RESERVE/SEASONAL	-	$14,372.80	-	-	-	-
OVERTIME	$2,066.28	$3,026.12	$6,942.04	$5,862.36	$3,000.00	$7,000.00
MAINTENANCE	$54,362.92	$55,903.35	$61,695.13	$37,093.11	$64,295.00	$64,295.00
FICA	$19,006.48	$21,329.64	$23,281.12	$13,744.84	$23,319.00	$24,299.00
MSRS + ICMA	$23,053.78	$25,396.31	$28,953.22	$19,376.24	$32,752.00	$34,606.00
HEALTH INSURANCE	$68,730.26	$66,370.52	$65,878.29	$36,122.13	$70,440.00	$75,240.00
ME PAID FAMILY MEDICAL LEAVE	-	-	$403.95	-	$1,636.00	$1,025.00
OTHER OPERATING EXPENSES	$82,594.84	$89,830.47	$69,423.92	$43,094.23	$101,500.00	$102,700.00
POSTAGE	$57.43	$49.13	$55.85	$96.05	$200.00	$200.00
ELECTRICITY	$10,827.95	$11,877.84	$9,504.30	$5,731.70	$12,000.00	$12,000.00
HEATING FUEL	$4,469.52	$4,486.09	$4,558.48	$2,994.24	$6,000.00	$6,000.00
TELEPHONE	$8,142.05	$6,527.12	$5,864.64	$2,337.79	$5,000.00	$6,500.00
FIELD MAINTENANCE	-	-	$17,211.45	$14,959.13	$32,700.00	$33,000.00
OTHER SERVICES AND CHARGES	$2,697.06	$1,183.21	$560.03	$593.80	$2,500.00	$2,500.00
OPERATING SUPPLIES	$50,859.14	$59,373.56	$24,588.71	$11,846.50	$35,100.00	$35,000.00
OFFICE SUPPLIES	$2,750.94	$3,059.39	$3,987.51	$4,535.02	$4,500.00	$4,000.00
GENERAL - TRAINING	$2,790.75	$3,274.13	$3,092.95	-	$3,500.00	$3,500.00

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget	FY 2027 Budgeted
Total Expenditures	**$467,641.42**	**$506,230.89**	**$513,938.76**	**$303,155.17**	**$557,217.00**	**$579,189.00**

Category *(continued from above)* ↑	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
PARKS AND RECREATION	3.94%
SALARIES & BENEFITS	4.56%
REGULAR	3.68%
ADMINISTRATIVE	4.00%
RESERVE/SEASONAL	0.00%
OVERTIME	133.33%
MAINTENANCE	0.00%
FICA	4.20%
MSRS + ICMA	5.66%
HEALTH INSURANCE	6.81%
ME PAID FAMILY MEDICAL LEAVE	-37.35%
OTHER OPERATING EXPENSES	1.18%
POSTAGE	0.00%
ELECTRICITY	0.00%
HEATING FUEL	0.00%
TELEPHONE	30.00%
FIELD MAINTENANCE	0.92%
OTHER SERVICES AND CHARGES	0.00%
OPERATING SUPPLIES	-0.28%
OFFICE SUPPLIES	-11.11%
GENERAL - TRAINING	0.00%
Total Expenditures	**3.94%**

Wells Activity Center

Expenditures by Department

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget	FY 2027 Budgeted
ACTIVITY CENTER	$24,046.09	$34,174.91	$25,689.80	$15,712.64	$27,875.00	$28,820.00
OTHER OPERATING EXPENSES	$24,046.09	$34,174.91	$25,689.80	$15,712.64	$27,875.00	$28,820.00
SEWER	$235.86	$255.46	$291.74	$155.56	$375.00	$320.00
ELECTRICITY	$4,357.14	$3,624.56	$3,525.28	$1,949.49	$5,000.00	$4,000.00
WATER	$168.92	$427.11	$806.68	$996.39	$1,000.00	$2,000.00
TELEPHONE	$2,618.85	$3,297.33	$1,669.89	$5.98	-	-
PROPANE	$4,842.22	$5,044.25	$6,482.92	$1,575.00	$6,000.00	$7,000.00
BUILDING	$4,530.06	$6,631.38	$8,300.25	$7,666.50	$6,000.00	$6,000.00
OTHER SERVICES AND CHARGES	$4,078.93	$2,473.84	$154.00	$1,646.72	$4,000.00	$4,000.00
OPERATING SUPPLIES	$3,214.11	$12,420.98	$4,459.04	$1,717.00	$5,500.00	$5,500.00
Total Expenditures	**$24,046.09**	**$34,174.91**	**$25,689.80**	**$15,712.64**	**$27,875.00**	**$28,820.00**

Category *(continued from above)* ↑	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
ACTIVITY CENTER	3.39%
OTHER OPERATING EXPENSES	3.39%
SEWER	-14.67%
ELECTRICITY	-20.00%
WATER	100.00%
TELEPHONE	0.00%
PROPANE	16.67%
BUILDING	0.00%
OTHER SERVICES AND CHARGES	0.00%
OPERATING SUPPLIES	0.00%
Total Expenditures	**3.39%**

Harbor

Expenditures by Department

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget	FY 2027 Budgeted
HARBOR	$176,444.77	$196,751.32	$200,148.44	$115,456.57	$213,290.00	$238,723.00
SALARIES & BENEFITS	$125,843.15	$146,776.82	$157,225.11	$96,516.74	$168,711.00	$186,376.00
REGULAR	$74,728.46	$81,547.86	$92,483.91	$55,817.41	$96,750.00	$96,750.00
PART-TIME	$18,284.51	$29,626.36	$25,810.30	$16,989.00	$29,000.00	$42,648.00
FICA	$6,787.08	$8,178.71	$8,714.95	$5,375.93	$9,237.00	$10,233.00
MSRS + ICMA	$6,356.64	$7,256.43	$8,574.62	$5,693.40	$9,869.00	$9,869.00
HEALTH INSURANCE	$19,686.46	$20,167.46	$21,518.50	$12,641.00	$23,226.00	$26,458.00
ME PAID FAMILY MEDICAL LEAVE	-	-	$122.83	-	$629.00	$418.00
OTHER OPERATING EXPENSES	$50,601.62	$49,974.50	$42,923.33	$18,939.83	$44,579.00	$52,347.00
TRANSPORTATION	$4,498.26	$4,430.42	$3,747.38	$1,331.17	$2,300.00	$500.00
ELECTRICITY	$1,260.98	$1,101.57	$810.39	$343.19	$1,275.00	$1,400.00
HEATING FUEL	$895.05	$876.30	$1,118.46	$496.22	$900.00	$900.00
TELEPHONE	$1,904.62	$1,981.89	$1,271.58	$367.44	$744.00	$850.00
CABLE/INTERNET	$2,872.90	$1,923.90	$1,049.40	-	-	-
EQUIPMENT	$5,983.84	$3,996.34	$4,305.75	$1,067.61	$6,000.00	$6,500.00
BOAT	$1,719.99	$1,983.79	$1,291.08	$277.75	$3,000.00	$3,000.00
PIER MAINTENANCE EXP	$16,374.86	$15,275.44	$9,734.61	$640.00	$10,000.00	$15,000.00
FLOAT MAINTENANCE	$1,412.47	$3,933.42	$2,496.37	$1,934.77	$3,000.00	$3,000.00
MOORING MAINTENANCE	$3,000.00	$1,965.24	$2,234.54	-	$2,000.00	$2,400.00
ON LINE MOORING	$2,175.00	-	$3,480.50	$3,636.50	$2,300.00	$3,637.00
OTHER SERVICES AND CHARGES	$1,154.62	$4,630.05	$3,500.39	$2,197.42	$4,000.00	$4,000.00

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget	FY 2027 Budgeted
OPERATING SUPPLIES	$3,255.46	$2,399.04	$3,116.32	$1,498.65	$3,000.00	$3,000.00
HARBOR RESTAURANT EXP	$467.15	$399.66	$515.08	$286.04	$460.00	$460.00
UNIFORMS	$875.66	$1,328.36	$583.33	$1,490.69	$1,300.00	$1,700.00
GAS & OIL	$1,582.11	$2,179.08	$1,613.15	$697.38	$2,500.00	$3,000.00
GENERAL - TRAINING	$1,168.65	$1,570.00	$2,055.00	$2,675.00	$1,800.00	$3,000.00
Total Expenditures	**$176,444.77**	**$196,751.32**	**$200,148.44**	**$115,456.57**	**$213,290.00**	**$238,723.00**

Category *(continued from above)* ↑	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
HARBOR	11.92%
SALARIES & BENEFITS	10.47%
REGULAR	0.00%
PART-TIME	47.06%
FICA	10.78%
MSRS + ICMA	0.00%
HEALTH INSURANCE	13.92%
ME PAID FAMILY MEDICAL LEAVE	-33.55%
OTHER OPERATING EXPENSES	17.43%
TRANSPORTATION	-78.26%
ELECTRICITY	9.80%
HEATING FUEL	0.00%
TELEPHONE	14.25%
CABLE/INTERNET	0.00%
EQUIPMENT	8.33%
BOAT	0.00%
PIER MAINTENANCE EXP	50.00%
FLOAT MAINTENANCE	0.00%
MOORING MAINTENANCE	20.00%
ON LINE MOORING	58.13%
OTHER SERVICES AND CHARGES	0.00%
OPERATING SUPPLIES	0.00%
HARBOR RESTAURANT EXP	0.00%

Category *(continued from above)* ↑	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
UNIFORMS	30.77%
GAS & OIL	20.00%
GENERAL - TRAINING	66.67%
Total Expenditures	**11.92%**

Revenues by Department

Revenues by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget	FY 2027 Budgeted
HARBOR	$98,080.05	$115,188.46	$112,659.25	$101,780.00	$113,012.00	$113,600.00
CHARGES FOR SERVICE	$1,938.00	$7,364.00	$5,659.25	$780.00	$6,012.00	$6,600.00
BAIT LOCKER/PUBLIC HOIST	$1,875.00	$4,240.00	$3,908.00	$350.00	$3,850.00	$4,000.00
PUBLIC PUMP OUT	$35.00	$15.00	-	-	$60.00	$100.00
ICE SALES	$28.00	$3,109.00	$1,751.25	$430.00	$2,102.00	$2,500.00
RENTAL INCOME	$96,142.05	$107,824.46	$107,000.00	$101,000.00	$107,000.00	$107,000.00
HARBOR RESTAURANT	$91,008.72	$94,957.79	$95,000.00	$95,000.00	$95,000.00	$95,000.00
HARBOR MARINA	$5,133.33	$12,866.67	$12,000.00	$6,000.00	$12,000.00	$12,000.00
Total Revenues	**$98,080.05**	**$115,188.46**	**$112,659.25**	**$101,780.00**	**$113,012.00**	**$113,600.00**

Category *(continued from above)* ↑	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
HARBOR	0.52%
CHARGES FOR SERVICE	9.78%
BAIT LOCKER/PUBLIC HOIST	3.90%
PUBLIC PUMP OUT	66.67%
ICE SALES	18.93%
RENTAL INCOME	0.00%
HARBOR RESTAURANT	0.00%
HARBOR MARINA	0.00%
Total Revenues	**0.52%**

Grants

Expenditures by Department

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget	FY 2027 Budgeted
GRANTS	$129,894.00	$125,314.00	$141,594.00	$105,584.00	$127,478.00	$150,164.00
RED CROSS	$4,000.00	$4,000.00	$4,000.00	$4,000.00	$4,000.00	$4,000.00
CARING UNLIMITED	$3,894.00	$3,894.00	$3,394.00	-	$3,394.00	$3,734.00
OCEAN VIEW CEMETERY	$8,000.00	$8,000.00	$8,000.00	$8,000.00	$8,000.00	$8,000.00
SO MAINE AGENCY ON AGING	$8,000.00	$8,000.00	$8,000.00	-	$8,500.00	$8,500.00
YORK COUNTY COMMUNITY ACTION	$6,500.00	$6,500.00	$6,500.00	$8,500.00	$8,500.00	$8,500.00
MAINEHEALTH CARE AT HOME	$4,000.00	$4,000.00	-	-	$6,000.00	-
HISTORICAL SOCIETY OF WELLS	$51,000.00	$43,000.00	$67,000.00	$42,874.00	$42,874.00	$43,000.00
YORK COUNTY SHELTER INC	$4,000.00	$4,000.00	-	-	-	-
KIDS FREE TO GROW	$1,500.00	$2,000.00	$2,000.00	$2,000.00	$2,000.00	$2,000.00
WELLS RESERVE	$9,500.00	$9,500.00	$9,500.00	$9,500.00	$9,500.00	$9,500.00
WELLS VETERANS COMMITTEE	-	-	-	-	-	$2,000.00
WELLS OGUNQUIT SENIOR CENTER	$20,000.00	$20,000.00	$20,000.00	$20,000.00	$20,000.00	$20,000.00
SHORELINE TROLLEY	$7,000.00	$7,920.00	$8,500.00	$9,010.00	$9,010.00	$34,730.00
SEACOAST SHIPYARD ASSOC	-	-	$200.00	$200.00	$200.00	$200.00
SOUTHERN MAINE SNO-GOERS	$1,000.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00
SO ME VETERANS' CEMETERY ASSOC	$1,500.00	$1,500.00	$1,500.00	-	$1,500.00	$1,500.00
LIFEFLIGHT	-	$2,000.00	$2,000.00	-	$2,000.00	$2,000.00

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget	FY 2027 Budgeted
LAKE STEWARDS OF MAINE	-	-	-	$500.00	$500.00	-
DAY ONE	-	-	-	-	$500.00	$500.00
THE COMMUNITY GOURMET	-	-	-	-	-	$1,000.00
Total Expenditures	**$129,894.00**	**$125,314.00**	**$141,594.00**	**$105,584.00**	**$127,478.00**	**$150,164.00**

Category *(continued from above)* ↑	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
GRANTS	17.80%
RED CROSS	0.00%
CARING UNLIMITED	10.02%
OCEAN VIEW CEMETERY	0.00%
SO MAINE AGENCY ON AGING	0.00%
YORK COUNTY COMMUNITY ACTION	0.00%
MAINEHEALTH CARE AT HOME	-
HISTORICAL SOCIETY OF WELLS	0.29%
YORK COUNTY SHELTER INC	0.00%
KIDS FREE TO GROW	0.00%
WELLS RESERVE	0.00%
WELLS VETERANS COMMITTEE	-
WELLS OGUNQUIT SENIOR CENTER	0.00%
SHORELINE TROLLEY	285.46%
SEACOAST SHIPYARD ASSOC	0.00%
SOUTHERN MAINE SNO-GOERS	0.00%
SO ME VETERANS' CEMETERY ASSOC	0.00%
LIFEFLIGHT	0.00%
LAKE STEWARDS OF MAINE	-
DAY ONE	0.00%

Category *(continued from above)* ↑	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
THE COMMUNITY GOURMET	-
Total Expenditures	**17.80%**

Please note: Requests for Wells Veteran Committee, Lake Stewards of Maine and The Community Gourmet have been reduced or removed from the amount requested by the organization. MaineHealth Care at Home and York County Shelter Inc did not submit requests for funding this year.

Beach Enterprise

Expenditures by Fund

Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget	FY 2027 Budgeted
BEACH OPERATIONS ENTERPRISE	$748,165.89	$698,357.36	$791,775.63	$696,676.96	$926,283.00	$972,636.00
SALARIES & BENEFITS	$302,319.43	$281,894.80	$340,751.83	$346,935.82	$438,008.00	$541,716.00
PARKING ENFORCMENT	$61,691.98	$40,545.68	$89,714.15	$79,588.91	$70,000.00	$76,000.00
PART-TIME LIFEGUARD	$199,924.23	$208,437.36	$205,220.94	$225,736.41	$300,000.00	$365,000.00
RESERVE/SEASONAL	$4,332.87	$4,309.65	$4,271.52	$6,184.00	$10,000.00	$10,000.00
OVERTIME	$85.32	$129.60	$3,555.90	$2,976.21	$3,000.00	$4,000.00
MAINTENANCE/TRASH	$10,593.14	$8,440.00	$13,730.00	$7,795.70	$15,000.00	$16,500.00
ENVIRONMENTAL MAINTENANCE	$4,199.50	-	-	-	$7,000.00	-
FICA	$21,492.39	$20,032.51	$24,211.64	$24,654.59	$30,983.00	$35,713.00
MSRS + ICMA	-	-	-	-	-	$6,630.00
HEALTH INSURANCE	-	-	-	-	-	$26,458.00
ME PAID FAMILY MEDICAL LEAVE	-	-	$47.68	-	$2,025.00	$1,415.00
OTHER OPERATING EXPENSES	$445,846.46	$416,462.56	$451,023.80	$349,741.14	$488,275.00	$430,920.00
SEWER	$4,838.98	$5,652.68	$7,375.38	$4,159.22	$6,000.00	$8,000.00
PORTABLE TOLIETS	$36,497.50	$45,940.00	$46,556.33	$28,740.00	$50,000.00	$48,000.00
ELECTRICITY	$7,136.67	$8,513.20	$8,969.84	$4,564.24	$9,000.00	$9,500.00
WATER	$6,461.87	$7,535.95	$7,790.89	$4,625.60	$7,900.00	$8,200.00
CREDIT CARD FEES	$32,196.62	$26,807.05	$22,299.89	$11,833.09	$27,000.00	$23,000.00
METER RENTAL & SUPPLIES	$21,405.96	$20,019.34	$7,038.97	$4,375.82	$11,000.00	$9,000.00
PIPING PLOVER	$1,176.01	$2,306.50	$1,000.51	$1,152.20	$2,500.00	$2,500.00

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget	FY 2027 Budgeted
PROJECT						
GENERAL - GUARD TRAINING	$8,832.65	$8,626.00	$4,184.76	$5,225.20	$20,000.00	$12,000.00
RESTROOM MAINTENANCE	$9,190.86	$10,475.07	$6,684.04	$3,230.00	$10,000.00	$10,000.00
BEACH REPAIR & MAINTENANCE	$12,041.00	$24,900.54	$14,455.52	$16,744.81	$12,000.00	$20,000.00
PARKING LOT MAINTENANCE	$29,388.09	$11,494.97	$15,249.59	$12,720.34	$10,000.00	$11,000.00
SMPDC DUES - COASTAL RESILIENC	-	-	$20,000.00	$20,000.00	$20,000.00	$21,000.00
OTHER SERVICES AND CHARGES	$51,050.50	$62,144.23	$42,597.78	$12,877.16	$15,000.00	$15,000.00
WASTE REMOVAL	$77,906.70	$105,028.42	$125,295.55	$90,955.06	$110,250.00	$127,000.00
OTHER SERVICE & CHARGE - MAINT	-	-	-	$1,941.00	$500.00	$7,000.00
RESTROOM CLEANING - OUTSOURCED	$50,300.00	$20,130.00	$25,004.78	$19,101.75	$25,700.00	$25,700.00
OPERATING SUPPLIES	$2,576.37	$3,367.72	$6,020.03	$15,155.94	$4,000.00	$4,000.00
LIFEGUARD OPERATING SUPPLIES	$17,810.11	$16,617.54	$27,403.00	$9,326.71	$45,000.00	$35,000.00
FUEL FOR JETSKI	$2,672.68	$5,477.39	$3,408.37	$3,695.51	$6,500.00	$6,500.00
RESTROOM OPERATING SUPPLIES	$6,465.63	$8,389.85	$4,095.59	$703.86	$9,000.00	$5,000.00
RENTALS	$10,042.20	$11,093.88	$9,509.04	$5,546.94	$12,000.00	$9,600.00
BEACH MONITORING	$3,000.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00
CIP - EQUIPMENT	-	-	$19,124.00	-	-	-
CIP FUNDS TRANSFER EXP	-	-	-	$63,425.00	$63,425.00	-

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget	FY 2027 Budgeted
DEPRECIATION EXPENSE	$44,694.00	-	$12,699.00	-	-	-
WORKERS COMPENSATION	$10,162.06	$8,942.23	$11,260.94	$6,641.69	$8,500.00	$10,920.00
Total Expenditures	**$748,165.89**	**$698,357.36**	**$791,775.63**	**$696,676.96**	**$926,283.00**	**$972,636.00**

Category *(continued from above)* ↑	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
BEACH OPERATIONS ENTERPRISE	5.00%
SALARIES & BENEFITS	23.68%
PARKING ENFORCMENT	8.57%
PART-TIME LIFEGUARD	21.67%
RESERVE/SEASONAL	0.00%
OVERTIME	33.33%
MAINTENANCE/TRASH	10.00%
ENVIRONMENTAL MAINTENANCE	-
FICA	15.27%
MSRS + ICMA	-
HEALTH INSURANCE	-
ME PAID FAMILY MEDICAL LEAVE	-30.12%
OTHER OPERATING EXPENSES	-11.75%
SEWER	33.33%
PORTABLE TOLIETS	-4.00%
ELECTRICITY	5.56%
WATER	3.80%
CREDIT CARD FEES	-14.81%
METER RENTAL & SUPPLIES	-18.18%
PIPING PLOVER PROJECT	0.00%
GENERAL - GUARD TRAINING	-40.00%
RESTROOM MAINTENANCE	0.00%
BEACH REPAIR & MAINTENANCE	66.67%

Category *(continued from above)* ↑	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
PARKING LOT MAINTENANCE	10.00%
SMPDC DUES - COASTAL RESILIENC	5.00%
OTHER SERVICES AND CHARGES	0.00%
WASTE REMOVAL	15.19%
OTHER SERVICE & CHARGE - MAINT	1,300.00%
RESTROOM CLEANING - OUTSOURCED	0.00%
OPERATING SUPPLIES	0.00%
LIFEGUARD OPERATING SUPPLIES	-22.22%
FUEL FOR JETSKI	0.00%
RESTROOM OPERATING SUPPLIES	-44.44%
RENTALS	-20.00%
BEACH MONITORING	0.00%
CIP - EQUIPMENT	0.00%
CIP FUNDS TRANSFER EXP	-
DEPRECIATION EXPENSE	0.00%
WORKERS COMPENSATION	28.47%
Total Expenditures	**5.00%**

Revenues by Fund

Revenues by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget	FY 2027 Budgeted
BEACH OPERATIONS ENTERPRISE	$730,971.63	$763,706.54	$819,615.29	$453,135.07	$769,000.00	$813,500.00
CHARGES FOR SERVICE	$730,971.63	$763,706.54	$819,615.29	$453,135.07	$769,000.00	$813,500.00
EASTERN SHORE	$188,146.45	$218,121.08	$210,487.41	$155,373.31	$215,000.00	$205,500.00
JETTY LOT	$103,646.96	$109,848.39	$109,627.19	$89,463.18	$110,000.00	$110,000.00
GROSS LOT	$86,430.26	$84,988.36	$72,530.53	$62,815.04	$85,000.00	$73,000.00

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget	FY 2027 Budgeted
MILE ROAD LOT	$79,088.48	$81,389.30	$80,101.93	$60,938.37	$82,000.00	$80,000.00
CRESCENT BEACH LOT	$17,539.48	$15,439.41	$15,113.23	$15,120.17	$17,000.00	$15,000.00
SEASONAL PASS REVENUE	$256,120.00	$253,920.00	$331,755.00	$69,425.00	$260,000.00	$330,000.00
Total Revenues	**$730,971.63**	**$763,706.54**	**$819,615.29**	**$453,135.07**	**$769,000.00**	**$813,500.00**

Category *(continued from above)* ↑	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
BEACH OPERATIONS ENTERPRISE	5.79%
CHARGES FOR SERVICE	5.79%
EASTERN SHORE	-4.42%
JETTY LOT	0.00%
GROSS LOT	-14.12%
MILE ROAD LOT	-2.44%
CRESCENT BEACH LOT	-11.76%
SEASONAL PASS REVENUE	26.92%
Total Revenues	**5.79%**

Staffing Request

Fulltime Ocean Rescue Director

Overview

Request Owner: Erica Dube, Fire Executive Assistant

Department: FIRE

Total Position Cost $102,899

Cost Breakdown: $65,000 for Salary and $37,899 for Payroll Taxes, Health Insurance and Retirement

Description

Wells Ocean Rescue is dedicated to protecting and preserving the safety of Wells, Maine's coastline, which spans 7 miles. As the primary
emergency responder for Wells beaches and nearshore waters from the months of June through September, Wells Ocean Rescue provides comprehensive ocean safety services, including ocean rescues, prevention efforts, emergency medical first response, public education, community outreach, and injury prevention programs – all focused on keeping residents and visitors safe in and around the ocean. Wells Ocean Rescue became an accredited United States Lifesaving Association Agency (USLA) in 2024.

The Ocean Rescue Director will be responsible for developing, establishing and managing the Ocean Rescue division's fiscal, operational and administrative functions as well as guiding organizational goals and objectives. During the year, the Ocean Rescue Director works various roles within the position to guarantee positive program operation and evolution.

During the high season, the Director will be accountable for the integrity and performance of the seasonal lifeguard perso nnel on the
beach and open water environment. For the 2025 season, the Wells Ocean Rescue program was made up of 25 lifeguards. All operational
activity for the Ocean Rescue team is overseen by the Ocean Rescue Director, who coordinates daily training blocks, work schedules, and continued managerial support. The Director also supervises the lifeguard team, reviews daily reports and other personnel and asset management needs as required.

Throughout the entire year, the Director will manage recruiting efforts to build a seasonal ocean lifeguard team capable o f providing ocean safety services. In addition, the Director will develop and enhance training programs in ocean rescue, first aid, basic life support
and division vehicle operation (according to the USLA standards). They will continue to develop all programs for new lifeg uards, returning ocean lifeguards, rescue watercraft operations and utility terrain vehicle operations.

The Director will continue working with other lifeguard divisions within the state of Maine to further training opportunities and readiness standards, as a way of improving training and operational partnerships for the state.

The Director will also establish and develop public educational materials for distribution through multiple channels, including in-person safety education for the local school district and social media public relations. The Director will continue to grow partnerships with other town departments, state agencies and non-profits.

The Ocean Rescue Director is the first-line supervisor in the department management series of Ocean Lifeguard, Ocean Rescue Director, Assistant Fire Chief and Fire Chief.

Benefit to Community

As the primary emergency responder for Wells beaches and nearshore waters from the months of June
through September, Wells Ocean Rescue operates under the United States Lifesaving Association standards. The United States
Lifesaving Association is recognized nationally and internationally for their programs and standards for the train ing, equipping, and
preparedness of those assigned to prevent drowning and other injuries in the open water environment.

The Ocean Rescue Director oversees the Ocean Rescue program, maintaining these standards and working to improve the program. These standards require all lifeguards to complete a 550-yard swim in under 10 minutes and a mile run in under 8 minutes. Those who successfully complete these standards attend the Training Academy. This Academy consi sts of over 40 hours of ocean rescue, 21 hours of first aid training and over 4 hours of Basic Life Support.

In addition to this, all lifeguards are educated on town and beach policies and procedures, along with training from Marine Mammals of Maine and the Maine Audubon. The Academy is facilitated by the Ocean Rescue Director to both United States Lifesaving Association standards as well as American Red Cross standards. The curriculum is built using resources
provided by both of these organizations, along with scheduling presentations by external partnerships.

The role of Ocean Rescue Director is an important addition to the town of Wells, not only because of their work preventing
accidents, enforcing safety rules and responding to emergencies. This role will also help create a safer environm ent, provide peace of mind, and help foster a deeper sense of community for the growing town.

Below are just a few examples of recent (non-

safety initiatives), led by the Director, that support and benefit the community:

- Wells Ocean Rescue, with the help of the CSOs, was able to help make the beach more available to people with be ach accessible wheelchairs 51 times over the summer.
- Members of the Wells Ocean Rescue team not only attended state surf lifesaving competitions, but the women of Wells Ocean Rescue also won the title of 2025 Women's Team Champion.
- Lifeguards volunteered their time to run booths at events like HarborFest, educating the public on water and beach s

  afety.

Not only will the Ocean Rescue Director continuously advance the Ocean Rescue program to protect and preserve the safety
of the beaches in Wells, but they will grow the program to enhance and support the town of Wells, its residents and visitors.

Code & Planning Enterprise

Expenditures by Fund

Expenditures by Fund

Category	FY 2023 Actual	FY 2025 Actual	FY 2024 Actual	FY 2026 Actual	FY 2026 Amended Budget
ENTERPRISE FUNDS	-	$1,072,060.93	$21,809.27	$645,071.36	$1,134,676.00
SALARIES & BENEFITS	-	$957,746.19	-	$583,980.02	$1,015,526.00
REGULAR	-	$729,518.08	-	$433,205.41	$754,279.00
OVERTIME	-	$368.62	-	$600.39	$500.00
FICA	-	$53,088.20	-	$32,717.03	$54,649.00
MSRS + ICMA	-	$52,981.45	-	$35,218.58	$66,915.00
HEALTH INSURANCE	-	$121,492.42	-	$82,238.61	$137,933.00
ME PAID FAMILY MEDICAL LEAVE	-	$297.42	-	-	$1,250.00
OTHER OPERATING EXPENSES	-	$114,314.74	$21,809.27	$61,091.34	$119,150.00
TELEPHONE	-	$3,864.54	-	$1,446.73	$5,000.00
GENERAL - TRAINING	-	$5,238.01	-	$1,137.01	$9,200.00
POSTAGE	-	-	-	-	$2,200.00
BUILDING	-	-	-	$1,758.41	$5,000.00
AGREEMENTS/CONTRACTS	-	$4,535.28	-	$2,654.60	$4,550.00
COMP/SOFTWARE	-	$3,660.29	-	$4,199.28	$13,000.00
PRINTING & BINDING	-	$4,382.70	$2.13	$3,767.31	$11,500.00
TRANSPORTATION	-	$7,727.41	-	$4,960.69	$7,500.00
DUES - SMPDC	-	$7,824.00	-	$8,059.00	$8,500.00
LEGAL SERVICES	-	$24,763.21	$21,807.14	$21,251.42	$30,000.00
OTHER SERVICES AND CHARGES	-	$12,147.71	-	$2,294.33	$5,000.00
OFFICE SUPPLIES	-	$5,828.16	-	$2,920.87	$6,000.00
MATERIALS	-	$3,082.49	-	-	$3,200.00
CIP FUNDS TRANSFER	-	$20,000.00	-	-	-
WORKERS COMPENSATION	-	$11,260.94	-	$6,641.69	$8,500.00
Total Expenditures	**-**	**$1,072,060.93**	**$21,809.27**	**$645,071.36**	**$1,134,676.00**

Category *(continued from above)* ↑	FY 2027 Budgeted	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
ENTERPRISE FUNDS	$1,191,965.00	5.05%
SALARIES & BENEFITS	$1,070,595.00	5.42%
REGULAR	$796,737.00	5.63%
OVERTIME	$1,000.00	100.00%
FICA	$58,770.00	7.54%
MSRS + ICMA	$64,181.00	-4.09%
HEALTH INSURANCE	$147,455.00	6.90%
ME PAID FAMILY MEDICAL LEAVE	$2,452.00	96.16%
OTHER OPERATING EXPENSES	$121,370.00	1.86%
TELEPHONE	$5,000.00	0.00%
GENERAL - TRAINING	$9,200.00	0.00%
POSTAGE	$2,200.00	0.00%
BUILDING	$5,000.00	0.00%
AGREEMENTS/CONTRACTS	$4,550.00	0.00%
COMP/SOFTWARE	$13,000.00	0.00%
PRINTING & BINDING	$11,500.00	0.00%
TRANSPORTATION	$7,500.00	0.00%
DUES - SMPDC	$8,300.00	-2.35%
LEGAL SERVICES	$30,000.00	0.00%
OTHER SERVICES AND CHARGES	$5,000.00	0.00%
OFFICE SUPPLIES	$6,000.00	0.00%
MATERIALS	$3,200.00	0.00%
CIP FUNDS TRANSFER	-	0.00%
WORKERS COMPENSATION	$10,920.00	28.47%
Total Expenditures	**$1,191,965.00**	**5.05%**

Revenues by Fund

Revenues by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget
ENTERPRISE FUNDS	-	$531,210.86	$1,107,811.35	$457,176.30	$1,134,900.00
LICENSES & PERMITS	-	$393,965.25	$966,593.88	$426,061.25	$1,035,000.00
BUILDING PERMITS	-	$269,886.23	$682,201.09	$306,836.75	$800,000.00
BASE FEE	-	$119,804.75	$269,072.99	$114,379.00	$220,000.00

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget
FLOOD PERMITS	-	$4,274.27	$15,319.80	$4,845.50	$15,000.00
FINES & FORFEITURES	-	$117,250.00	$33,770.00	-	-
STOPWORK ORDER	-	$117,250.00	$33,770.00	-	-
MISCELLANEOUS	-	-	$41.17	$71.00	$500.00
CEO MISCELLANEOUS	-	-	$41.17	$71.00	$500.00
CHARGES FOR SERVICE	-	$19,995.61	$107,406.30	$31,044.05	$99,400.00
TOWN PLANNER'S TIME	-	-	-	-	$6,000.00
APPEALS BOARD	-	$308.26	$800.00	$600.00	$1,400.00
PLANNING BOARD APPLICATIONS	-	$15,489.90	$52,684.60	$5,211.40	$40,000.00
STAFF REVIEW FEES	-	$1,109.95	$2,740.20	$1,265.65	$3,000.00
PLUMBING PERMITS	-	-	$39,316.50	$18,947.00	$38,000.00
TOWN PLUMBING SURCHARGE	-	$2,525.00	$9,565.00	$4,620.00	$7,500.00
RE-INSPECTIONS	-	$562.50	$1,300.00	$200.00	$2,000.00
PLAN/CEO APPLICATION FEES	-	-	$1,000.00	$200.00	$1,500.00
Total Revenues	**-**	**$531,210.86**	**$1,107,811.35**	**$457,176.30**	**$1,134,900.00**

Category *(continued from above)* ↑	FY 2027 Budgeted	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
ENTERPRISE FUNDS	$1,014,900.00	-10.57%
LICENSES & PERMITS	$935,000.00	-9.66%
BUILDING PERMITS	$700,000.00	-12.50%
BASE FEE	$220,000.00	0.00%
FLOOD PERMITS	$15,000.00	0.00%
FINES & FORFEITURES	-	0.00%
STOPWORK ORDER	-	0.00%
MISCELLANEOUS	$500.00	0.00%
CEO MISCELLANEOUS	$500.00	0.00%
CHARGES FOR SERVICE	$79,400.00	-20.12%

Category *(continued from above)* ↑	**FY 2027 Budgeted**	**FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)**
TOWN PLANNER'S TIME	$6,000.00	0.00%
APPEALS BOARD	$1,400.00	0.00%
PLANNING BOARD APPLICATIONS	$20,000.00	-50.00%
STAFF REVIEW FEES	$3,000.00	0.00%
PLUMBING PERMITS	$38,000.00	0.00%
TOWN PLUMBING SURCHARGE	$7,500.00	0.00%
RE-INSPECTIONS	$2,000.00	0.00%
PLAN/CEO APPLICATION FEES	$1,500.00	0.00%
Total Revenues	**$1,014,900.00**	**-10.57%**

Code Enforcement (Prior to Enterprise for Historical Information)

Expenditures by Department

Expenditures by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual
CODE ENFORCEMENT	$446,272.29	$469,842.98	$645,311.66
SALARIES & BENEFITS			
REGULAR	$326,429.26	$345,735.27	$460,574.10
RESERVE/SEASONAL	$142.50	-	-
OVERTIME	$120.87	-	$320.88
FICA	$24,084.48	$25,542.16	$33,881.41
MSRS + ICMA	$20,182.13	$19,431.14	$22,743.47
HEALTH INSURANCE	$60,747.47	$61,963.12	$74,700.86
Total SALARIES & BENEFITS	$431,706.71	$452,671.69	$592,220.72
OTHER OPERATING EXPENSES			
TRANSPORTATION	$3,229.28	$2,655.13	$2,922.69
PRINTING & BINDING	$3,690.44	$3,986.08	$3,133.69
TELEPHONE	$2,843.37	$2,993.23	$3,215.14
AGREEMENTS/CONTRACTS	-	-	$75.00
OTHER SERVICES AND CHARGES	$529.88	$674.21	$2,686.36
OFFICE SUPPLIES	$2,542.21	$3,672.18	$3,519.84
GENERAL - TRAINING	$1,730.40	$2,407.15	$2,416.20
OTHER SERVICES AND CHARGES ZBA	-	$194.34	$35,122.02
MATERIALS	-	$588.97	-
Total OTHER OPERATING EXPENSES	$14,565.58	$17,171.29	$53,090.94
Total Expenditures	**$446,272.29**	**$469,842.98**	**$645,311.66**

Revenues by Department

Revenues by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual
CODE ENFORCEMENT	$372,344.06	$291,206.53	$313,472.80
LICENSES & PERMITS	$317,312.17	$192,380.19	$232,936.38
BUILDING PERMITS	$274,679.17	$144,304.39	$162,003.60
BASE FEE	$35,385.50	$46,907.30	$64,851.95
FLOOD PERMITS	$7,247.50	$1,168.50	$6,080.83
FINES & FORFEITURES	$10,700.00	$56,260.00	$33,750.00
STOPWORK ORDER	$10,700.00	$56,260.00	$33,750.00
MISCELLANEOUS	$350.50	$216.00	$173.75
CEO MISCELLANEOUS	$350.50	$216.00	$173.75
CHARGES FOR SERVICE	$43,981.39	$42,350.34	$46,612.67
APPEALS BOARD	$200.00	$200.00	$1,962.67
PLUMBING PERMITS	$37,810.00	$36,900.00	$39,077.50
TOWN PLUMBING SURCHARGE	$4,530.00	$3,880.00	$4,585.00

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual
RE-INSPECTIONS	$850.00	$885.00	$987.50
ZBA LEGAL ADS REIMBURSEMENT	$496.10	$305.86	-
ZBA POSTAGE REIMBURSEMENT	$95.29	$179.48	-
Total Revenues	**$372,344.06**	**$291,206.53**	**$313,472.80**

Planning (Prior to Enterprise for Historical Information)

Expenditures by Department

Expenditures by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual
PLANNING	$262,657.49	$267,833.32	$294,687.68
SALARIES & BENEFITS	$221,776.17	$235,159.94	$260,703.76
REGULAR	$97,877.85	$104,776.14	$113,169.55
PLANNER'S ASSISTANT	$59,843.60	$63,337.11	$75,620.58
FICA	$10,992.75	$11,462.30	$12,903.04
MSRS + ICMA	$12,672.92	$14,299.93	$16,799.40
HEALTH INSURANCE	$40,389.05	$41,284.46	$42,211.19
OTHER OPERATING EXPENSES	$40,881.32	$32,673.38	$33,983.92
PRINTING & BINDING	$4,380.91	$3,531.34	$2,720.69
COMPUTERS	-	-	$89.99
DUES- SMRPC	$22,160.00	$22,375.00	$27,596.00
SURVEY & APPRAISAL	$11,841.20	$4,005.00	-
OTHER SERVICES AND CHARGES	$552.38	$622.82	$1,357.50
OFFICE SUPPLIES	$1,691.86	$1,618.12	$1,964.74
GENERAL - TRAINING	$254.97	$521.10	$255.00
Total Expenditures	**$262,657.49**	**$267,833.32**	**$294,687.68**

Revenues by Department

Revenues by Department

Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual
PLANNING	$33,029.99	$20,182.32	$24,883.66
MISCELLANEOUS			
MISCELLANEOUS	$313.61	$130.30	$140.00
Total MISCELLANEOUS	$313.61	$130.30	$140.00
CHARGES FOR SERVICE			
TOWN PLANNER'S TIME	$101.68	$2,227.82	$235.41
PLANNING BOARD APPLICATIONS	$30,447.60	$15,439.00	$21,867.70
STAFF REVIEW FEES	$1,867.10	$945.20	$1,790.55
PLAN/CEO APPLICATION FEES	$300.00	$1,440.00	$850.00
Total CHARGES FOR SERVICE	$32,716.38	$20,052.02	$24,743.66
Total Revenues	**$33,029.99**	**$20,182.32**	**$24,883.66**

Recreation Enterprise

Expenditures by Fund

Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget	FY 2027 Budgeted
RECREATION PROGRAM ENTERPRISE	$848,508.37	$580,668.74	$774,516.82	$455,938.31	$874,177.00	$820,502.00
SALARIES & BENEFITS	$320,921.73	$349,017.91	$430,990.73	$246,766.63	$540,277.00	$485,582.00
REGULAR	$39,884.97	$53,840.78	$80,493.99	$27,401.06	$59,265.00	$62,138.00
PART-TIME	-	-	$25,980.41	$14,580.17	$40,560.00	$41,575.00
ADMINISTRATIVE	$8,448.97	$12,351.77	$13,321.93	$7,990.34	$13,830.00	$14,958.00
RESERVE/SEASONAL	$159,736.65	$132,218.57	$130,172.31	$105,634.03	$185,000.00	$150,000.00
OVERTIME	$390.00	$388.55	$807.43	$99.19	$5,000.00	$1,000.00
MAINTENANCE	$2,861.62	$5,609.99	$6,101.61	$3,668.47	$6,359.00	$6,613.00
BEFORE/AFTER CARE	$68,313.12	$86,576.43	$102,551.23	$52,293.87	$120,000.00	$125,000.00
FICA	$20,864.79	$21,359.59	$25,873.22	$15,845.70	$31,119.00	$30,117.00
MSRS + ICMA	$6,752.58	$9,253.91	$10,114.49	$7,320.38	$15,849.00	$17,803.00
HEALTH INSURANCE	$13,669.03	$27,418.32	$35,290.74	$11,935.73	$61,144.00	$35,175.00
ME PAID FAMILY MEDICAL LEAVE	-	-	$283.37	-$2.31	$2,151.00	$1,203.00
OTHER OPERATING EXPENSES	$527,586.64	$231,650.83	$343,526.09	$209,171.68	$333,900.00	$334,920.00
REC CREDIT CARD FEES	$21,884.48	$24,685.10	$19,653.48	$10,634.15	$28,000.00	$29,000.00
TRANSPORTATION	$4,995.94	$4,099.88	$3,523.84	$1,822.77	$5,000.00	$5,000.00
SUMMER PROGRAM EXPENSE	$58,405.84	$81,095.08	$85,410.15	$54,819.93	$80,000.00	$88,000.00
FALL PROGRAM EXPENSE	$10,467.23	$10,400.03	$20,922.86	$11,833.65	$12,000.00	$13,000.00
WINTER PROGRAM EXPENSE	$18,736.81	$38,782.58	$39,012.64	$15,145.18	$40,000.00	$42,000.00
SPRING PROGRAM	$12,713.12	$11,683.30	$19,843.53	$1,540.85	$16,000.00	$18,000.00

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget	FY 2027 Budgeted
EXPENSE						
WRESTLING EXPENSE	$10,669.10	$3,325.00	$2,950.00	$220.00	$3,000.00	$3,000.00
REC COMMISSION EXP	$15,306.82	$17,784.99	$11,192.12	$10,387.90	$20,000.00	$10,000.00
TENNIS EXPENSE	-	-	$647.98	$323.00	$3,400.00	$13,000.00
PLAYGROUND EXP	-	$1,725.00	-	-	-	$1,000.00
BEFORE/AFTER PROGRAM EXPENSE	$11,525.66	$18,022.66	$19,209.55	$6,928.26	$25,000.00	$30,000.00
CIP-BUILDING & BUILDING IMPRV	-	$8,307.09	$3,542.00	$13,874.30	$18,000.00	-
CIP - VEHICLES	$125,202.50	-$3,881.00	-	-	-	-
CIP - EQUIPMENT	$133,999.61	$5,541.79	$9,143.00	-	-	-
CIP - INFRASTRUCTURE	-	$1,775.00	$27,576.00	-	-	-
REC ENTER CIP FUNDS TRANSFER	$61,661.00	-	$35,250.00	$75,000.00	$75,000.00	$72,000.00
DEPRECIATION EXPENSE	$34,397.00	-	$34,388.00	-	-	-
WORKERS COMPENSATION	$7,621.53	$8,304.33	$11,260.94	$6,641.69	$8,500.00	$10,920.00
Total Expenditures	**$848,508.37**	**$580,668.74**	**$774,516.82**	**$455,938.31**	**$874,177.00**	**$820,502.00**

Category *(continued from above)*	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
RECREATION PROGRAM ENTERPRISE	-6.14%
SALARIES & BENEFITS	-10.12%
REGULAR	4.85%
PART-TIME	2.50%
ADMINISTRATIVE	8.16%
RESERVE/SEASONAL	-18.92%

Category *(continued from above)*	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
OVERTIME	-80.00%
MAINTENANCE	3.99%
BEFORE/AFTER CARE	4.17%
FICA	-3.22%
MSRS + ICMA	12.33%
HEALTH INSURANCE	-42.47%
ME PAID FAMILY MEDICAL LEAVE	-44.07%
OTHER OPERATING EXPENSES	0.31%
REC CREDIT CARD FEES	3.57%
TRANSPORTATION	0.00%
SUMMER PROGRAM EXPENSE	10.00%
FALL PROGRAM EXPENSE	8.33%
WINTER PROGRAM EXPENSE	5.00%
SPRING PROGRAM EXPENSE	12.50%
WRESTLING EXPENSE	0.00%
REC COMMISSION EXP	-50.00%
TENNIS EXPENSE	282.35%
PLAYGROUND EXP	-
BEFORE/AFTER PROGRAM EXPENSE	20.00%
CIP- BUILDING & BUILDING IMPRV	-
CIP - VEHICLES	0.00%
CIP - EQUIPMENT	0.00%
CIP - INFRASTRUCTURE	0.00%
REC ENTER CIP FUNDS TRANSFER	-4.00%
DEPRECIATION EXPENSE	0.00%
WORKERS COMPENSATION	28.47%
Total Expenditures	**-6.14%**

Included in the salary and benefits above are an increase in hours for the Before Care/After Care Supervisor. The current position is 34 hours a week and this budget proposes moving the position to 40 hours per week. The increase is $11,806 ($7,800 in Before/After Care, $543 FICA, $796 Retirement, $2,644 Health Insurance and $23 Maine Paid Family Leave.

Revenues by Fund

Revenues by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget	FY 2027 Budgeted
RECREATION PROGRAM ENTERPRISE	$685,300.76	$685,655.83	$673,822.50	$299,325.50	$701,000.00	$719,500.00
CHARGES FOR SERVICE	$685,300.76	$685,655.83	$673,822.50	$299,325.50	$701,000.00	$719,500.00
SUMMER PROGRAM REV	$296,029.74	$279,752.76	$265,845.50	$84,240.50	$300,000.00	$300,000.00
FALL PROGRAM REV	$19,325.42	$23,586.08	$18,825.00	$21,547.00	$24,000.00	$24,000.00
WINTER PROGRAM REV	$63,998.25	$53,132.14	$72,761.00	$37,416.50	$57,000.00	$60,000.00
SPRING PROGRAM REV	$16,926.00	$19,443.00	$21,220.00	$3,209.50	$20,000.00	$22,000.00
REC COMMISSION REVENUE	$36,044.75	$28,541.00	$31,669.00	$28,284.00	$25,000.00	$30,000.00
TENNIS REVENUE	-	$200.00	$7,915.00	$7,630.00	$17,000.00	$18,000.00
PLAYGROUND REVENUE	$12,108.85	$32,781.25	-	-	-	$2,500.00
WRESTLING REVENUE	$4,917.00	$3,451.60	$3,017.00	$606.00	$3,000.00	$3,000.00
BEFORE/AFTER PROGRAM REVENUE	$235,950.75	$244,768.00	$252,570.00	$116,392.00	$255,000.00	$260,000.00
Total Revenues	**$685,300.76**	**$685,655.83**	**$673,822.50**	**$299,325.50**	**$701,000.00**	**$719,500.00**

Category *(continued from above)*	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
RECREATION PROGRAM ENTERPRISE	2.64%
CHARGES FOR SERVICE	2.64%
SUMMER PROGRAM REV	0.00%
FALL PROGRAM REV	0.00%
WINTER PROGRAM REV	5.26%
SPRING PROGRAM REV	10.00%

Category *(continued from above)*	**FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)**
REC COMMISSION REVENUE	20.00%
TENNIS REVENUE	5.88%
PLAYGROUND REVENUE	-
WRESTLING REVENUE	0.00%
BEFORE/AFTER PROGRAM REVENUE	1.96%
Total Revenues	**2.64%**

Warrant Articles

Expenditures by Department

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2026 Amended Budget	FY 2027 Budgeted
WARRANT ARTICLES	$72,297.79	$318,024.38	-$96,234.04	$44,483.53	$585,000.00	$685,000.00
OTHER OPERATING EXPENSES	$72,297.79	$318,024.38	-$96,234.04	$44,483.53	$585,000.00	$685,000.00
RETIREMENT BENEFIT REIMB	-	-	-	-	$30,000.00	$130,000.00
EDUCATIONAL REIMB	$5,925.00	$1,656.80	$2,970.40	$785.60	$10,000.00	$10,000.00
LEGAL SERVICES FUND	-	$75,000.00	-	-	$75,000.00	$75,000.00
SELF INSURANCE CLAIMS	$20,840.02	$3,594.46	-	-	$17,500.00	$17,500.00
EMERGENCY FUEL AND UTILITIES	-	-	-	-	$32,500.00	$32,500.00
EMERG FAC REP & ENERGY EFFICIE	$9,100.00	$41,461.69	-$15,868.26	-	$52,500.00	$52,500.00
SHORTFALL IN STATE REVENUE	-	-	-	-	$40,000.00	$40,000.00
HRA FUNDING	$21,050.54	$28,358.50	$24,097.65	$13,412.48	$30,000.00	$30,000.00
WINTER OPERATIONS	-	$141,898.00	-$117,912.33	-	$200,000.00	$200,000.00
GENERAL ASSISTANCE	$15,382.23	$26,054.93	$10,478.50	$7,139.10	$45,000.00	$45,000.00
FACILITY MAINT & REPAIR (EKST)	-	-	-	$23,146.35	$52,500.00	$52,500.00
Total Expenditures	**$72,297.79**	**$318,024.38**	**-$96,234.04**	**$44,483.53**	**$585,000.00**	**$685,000.00**

Category *(continued from above)* ↑	FY 2026 Amended Budget vs. FY 2027 Budgeted (% Change)
WARRANT ARTICLES	17.09%
OTHER OPERATING EXPENSES	17.09%
RETIREMENT BENEFIT REIMB	333.33%
EDUCATIONAL REIMB	0.00%
LEGAL SERVICES FUND	0.00%
SELF INSURANCE CLAIMS	0.00%
EMERGENCY FUEL AND UTILITIES	0.00%
EMERG FAC REP & ENERGY EFFICIE	0.00%
SHORTFALL IN STATE REVENUE	0.00%
HRA FUNDING	0.00%
WINTER OPERATIONS	0.00%
GENERAL ASSISTANCE	0.00%
FACILITY MAINT & REPAIR (EKST)	0.00%
Total Expenditures	**17.09%**

Warrant Article Back-up

POTENTIAL EMPLOYEE-RELATED EXPENSES:

Retirement Benefit Reimbursement - $130,000 to fund payment, when necessary, of accrued benefits to employees who are retiring or leaving Town Service; and

Educational Reimbursement Fund - $10,000 to fund educational course reimbursement in FY'26 for eligible union and non-union employees based on contract requirements and the Non-Union Educational Assistance Program guidelines.

POTENTIAL TOWN LIABILITIES:

Legal Services Fund - $75,000 to be used at the discretion of the Board of Selectmen, following a public hearing, to fund legal services for significant legal and/or legislative matters beyond the normal legal budget; and

Self-Insurance Claims Coverage - $17,500 to fund payment of the Town's deductible and other expenses associated with accepted claims made against the Town; and

Emergency Fuel and Utilities Account - $32,500 to be expended, following a public hearing by the Board of Selectmen, to cover potential shortfalls in the FY'25 fuel and utilities budgets due to the unpredictable markets for diesel, unleaded gasoline, propane and electricity; and

Emergency Facility Repair and Energy Efficiency Improvement Fund - $52,500 to be used at the discretion of the Board of Selectmen, following a public hearing, to pay for emergency repairs and energy efficiency improvements to town-owned facilities that are not contemplated in the FY'26 operating budget; and

Shortfall on State Revenue Projected to offset Town Budget Funding - $40,000 to be used in case at the discretion of the Board of Selectmen, following a public hearing, at the end of the fiscal year to balance any shortfall in State Revenue projected to be received that offset the budget for property tax purposes; and

Health Reimbursement Account Fund - $30,000 to fund payment of the Town's portion of employee's health insurance deductibles for employees covered by high-deductible health insurance plans; and

Winter Operations Fund - $200,000 to be used at the discretion of the Board of Selectmen, following a public hearing, to cover potential shortfalls in the FY'25 hired equipment/operator-snow/ice and salt budget lines; and

Facility Maintenance and Repair Fund - $52,500 to be used at the discretion of the Board of Selectmen, following a public hearing, to pay for maintenance and repairs to town-owned facilities and property that are not contemplated in the FY'26 operating budget.

Capital Improvement Plan

One of the primary responsibilities of municipal government is to preservereserve, maintain, and improve a community's stock of buildings, roads, parks, machinery, apparatus and equipment. Planning for capital improvements is a matter of prudent financial management as well as sound development practice.

Wells' capital improvement program (CIP) is to be a blueprint for planning capital expenditures and is one of the most important responsibilities of local government officials. It coordinates community planning, financial capacity and physical development and is a community plan for short and long-range physical development in the form of capital purchases of equipment or facilities. It is intended to link the Town's comprehensive plan and fiscal plan to physical developments.

The capital improvement program is composed of two parts — a capital budget and a capital program. The capital budget is the upcoming year's spending plan for capital items (tangible assets or projects that cost at least $10,000 and have a useful life of at least five years). The capital program is a plan for capital expenditures that extends five years beyond the capital budget.

The CIP goal is to insure sound fiscal and capital planning through effective leadership with the involvement and cooperation of all municipal departments. The CIP is to be complete, properly developed, and support the following objectives:

- Developing revenue policies for proposed improvements.
- Determining budgeting methods for high priority projects.
- Promoting inter-department coordination of projects within the town.
- Informing the public of planned capital improvements.
- Facilitate coordination between capital needs and the operating budgets.
- Enhance the community's credit rating, control of its tax rate, and avoid sudden changes in its debt service requirements.
- Identify the most economical means of financing capital projects.
- Increase opportunities for obtaining federal and state aid.
- Relate public facilities to other public and private development and redevelopment policies and plans.
- Focus attention on community objectives and fiscal capacity.
- Keep the public informed about future needs and projects.
- Coordinate the activities of neighboring and overlapping units of local government to reduce duplication.
- Encourage careful project planning and design to avoid costly mistakes and help the community reach desired goals.

Under GASB 34, the Town is required to capitalize and depreciate long-term assets, including such items as equipment, real property, and infrastructure; and report this information in the Town's annual financial report.

Capital Budgeting Process

All Department Heads, Boards and Committees must submit their CIP requests for all anticipated projects requiring June Election voter action for the ensuing five years at the start of the budgeting process in November. The proposed capital projects and improvements consist of major tangible assets and projects which:

1. are purchased or undertaken at intervals of not less than five years;
2. have a useful life of at least five years; and
3. cost over $10,000.

The Town Manager and Finance Director meet with all Department Heads, Boards and Committees that submit requests to get an understanding of each request. They evaluate the relative need, impact, timing and cost of these expenditures, and the effect each will have on the financial position of the Town. Funding recommendations are made on all projects as the entire proposed municipal budget package is produced and presented to the Selectboard. The Selectboard then appoints the Budget Review Committee to study the proposed budget and capital projects.

The Budget Review Committee reviews all the CIP requests for the funding required for the next budget year and the following five fiscal years. Their recommendations are submitted to the Selectboard for its consideration and approval as part of the Budget Review Committee's proposed budget. The Selectboard submits its approved Capital Budget to the annual June Election vote for adoption by the Town.

Such Capital Improvement Program, after its adoption, permits the expenditure on projects included therein of sums from departmental budgets for surveys, architectural or engineering advice, options or appraisals; but no such expenditure may be incurred on projects which have not been so approved by the town through the appropriation of sums in the current year or in prior years, or for preliminary planning for projects to be undertaken more than five years in the future. This does not apply to citizen petitions placed on the warrant.

Capital Improvement Project Ranking and Prioritization Process

With the assistance of the Town Manager and Treasurer, the CIP Review Committee should analyze the town's ability to afford major expenditures. This analysis should examine recent and anticipated trends in revenues, expenditures, debt and unfunded liabilities such as pension costs. The analysis should be included with the CIP Review Committee's presentation of the capital budget and program to the Selectmen.

This financial analysis will permit the scheduling of funding sources to:

- Keep the tax rate stable
- Balance debt service and operating expenditures
- Determine available debt capacity and acceptable debt service levels
- Maximize intergovernmental aid for capital expenditures

PROJECT PRIORITIZATION

Proposed projects are ranked in priority as objectively as possible. This is perhaps the most difficult aspect of the Budget Review Committee's duties, although the adoption by the Selectmen of Debt Policies can provide helpful guidance. In addition to adopted policies, a rating sheet also encourages objectivity. It can assist the Budget Review Committee in the development of numerical ranking of projects and help in the setting of project priorities.

A rating sheet provides assistance in evaluating projects according to six criteria and translating subjective project information and the Committee’s independent analysis into objective numerical weights. These weights can guide the Committee in establishing project priorities. The rating sheet can be modified according to the Budget Review Committee's needs.

Whether or not a rating sheet is used, the Budget Review Committee should review each project utilizing a consistent set of criteria. The Committee should evaluate each project in relation to other projects and determine their relative importance. This will permit the Committee to establish project priorities based on both the community's goals and objective analysis.

One Year Plan

FY27 Total Capital Requested

$2,895,109

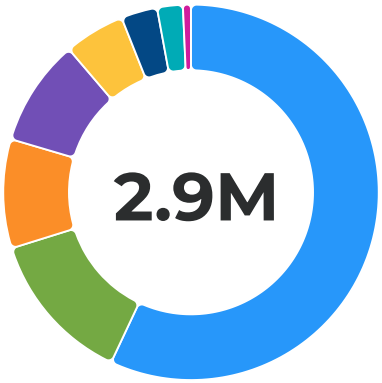
FY27 Total Funding Requested

$3,251,969

FY27 Total Funding Requested by Source

Undistributed Budget	$1,700,000	52.28%
Taxation	$1,230,225	37.83%
Reserve Account	$249,744	7.68%
Enterprise Fund	$72,000	2.21%

FY27 Total Funding Requested by Department



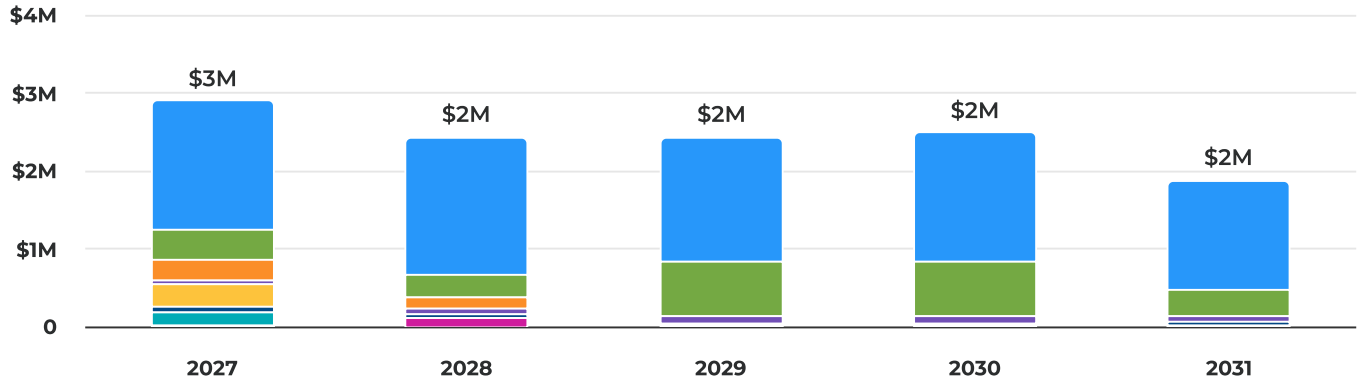
PUBLIC WORKS & FACILITIES	$1,650,000	56.99%
POLICE	$381,750	13.19%
PARKS AND RECREATION	$272,000	9.40%
FIRE	$265,969	9.19%
AMBULANCE	$151,000	5.22%
HARBOR	$90,390	3.12%
CONSERVATION COMMISSION	$64,000	2.21%
LIBRARY	$20,000	0.69%

FY27 Capital Cost Breakdown

Capital Costs	**$2,895,109**	99.79%
Operational Costs	**$6,219**	0.21%

Capital Improvement Multi-Year Plan

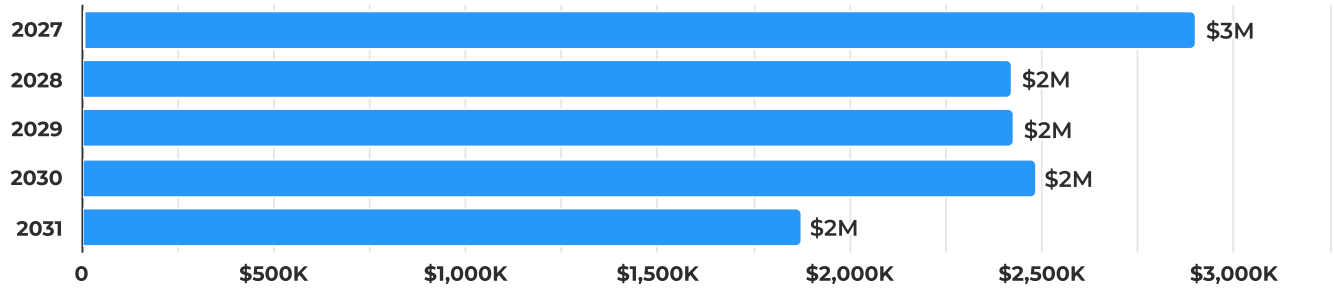
FY27 - FY31 Total Funding Requested by Department



Funding by Department Totals (all years)

PUBLIC WORKS & FACILITIES	**$8,050,000**	66.51%
POLICE	**$2,431,750**	20.09%
FIRE	**$422,029**	3.49%
CONSERVATION COMMISSION	**$374,000**	3.09%
PARKS AND RECREATION	**$272,000**	2.25%
HARBOR	**$238,390**	1.97%
AMBULANCE	**$195,000**	1.61%
PUBLIC SAFETY FACILITY	**$100,000**	0.83%
LIBRARY	**$20,000**	0.17%

FY27 - FY31 Capital Cost Breakdown



Capital Cost Totals (all years)

Capital Costs	**$12,103,169**	99.95%
Operational Costs	**$6,219**	0.05%

Capital Projects

Capital Projects

Project Name	Years	Departments	Type	Total
6 Wheeled Plow Truck	2027	PUBLIC WORKS & FACILITIES	Equipment Request	$250,000
ACO Vehicle Replacement *(Deferred)*	2027 - 2031	ANIMAL CONTROL	Vehicle and Mobile Equipment Request	$50,000
Ambulance	2028 - 2031	AMBULANCE	Vehicle and Mobile Equipment Request	$404,000
Building Signage	2027 - 2028	PUBLIC SAFETY FACILITY	Building and Building Improvements Requests	$100,000
Drainage Projects Cheney Woods Road and Bragdon Road	2027 - 2030	PUBLIC WORKS & FACILITIES	Infrastructure - Drainage Request	$1,100,000
Dump Truck Replacement	2027	PARKS AND RECREATION	Vehicle and Mobile Equipment Request	$72,000
Equipment Reserve *(Deferred)*	2027 - 2031	FIRE	Equipment Request	$125,000
Extrication Tools	2027	FIRE	Equipment Request	$70,969
Field Repairs	2027	PARKS AND RECREATION	Infrastructure - Other Requests	$200,000
Fire Inspector Vehicle *(Deferred)*	2027	FIRE	Vehicle and Mobile Equipment Request	$90,000
Float Replacement Fund	2027 - 2031	HARBOR	Infrastructure - Other Requests	$184,000
Forestry Vehicle *(Deferred)*	2027 - 2031	FIRE	Vehicle and Mobile Equipment Request	$1,340,000
Generator *(Deferred)*	2027	LIBRARY	Building and Building Improvements Requests	$80,000
Generator Back Up for Recreation Office, Pavilion, & Garage *(Deferred)*	2027	PARKS AND RECREATION	Building and Building Improvements Requests	$110,300
Historical Building Repair	2027	PUBLIC WORKS & FACILITIES	Building and Building Improvements Requests	$15,000
IT - Combined	2027 - 2031	POLICE	Technology - IT Project and Hardware Requests	$2,395,000
Landbank Acquisition and Maintenance	2027 - 2031	CONSERVATION COMMISSION	Land Bank Acquisition and Maintenance	$1,650,000
Mobile Vehicle Column Lift	2027	PUBLIC WORKS & FACILITIES	Equipment Request	$120,000
Office	2027 - 2031	HARBOR	Building and Building Improvements Requests	$55,000
Public Safety Building Improvements	2027	FIRE	Building and Building Improvements Requests	$35,000
Quiet Study / Meeting Pod	2027	LIBRARY	Building and Building Improvements Requests	$20,000
Radio's	2027 - 2031	FIRE	Equipment Request	$547,994
Roof Upkeep *(Deferred)*	2027 - 2030	LIBRARY	Building and Building Improvements Requests	$200,000
Sander for Truck 304	2027	PUBLIC WORKS & FACILITIES	Equipment Request	$45,000
Service Vehicle	2027 - 2031	AMBULANCE	Vehicle and Mobile Equipment Request	$55,000
Technical Rescue Coats	2027	AMBULANCE	Equipment Request	$20,000

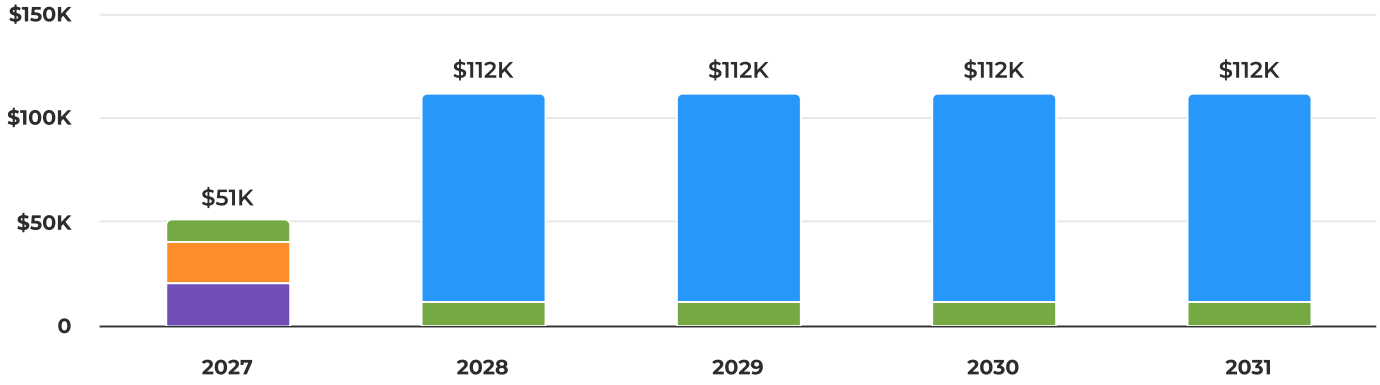
Project Name	Years	Departments	Type	Total
Town Hall Painting	2027	PUBLIC WORKS & FACILITIES	Building and Building Improvements Requests	$20,000
Town wide Paving	2027 - 2031	PUBLIC WORKS & FACILITIES	Infrastructure - Paving Request	$6,300,000
Tracked Skidsteer	2027 - 2028	PUBLIC WORKS & FACILITIES	Equipment Request	$200,000
Transfer Station Generator and Safety Improvements *(Deferred)*	2027	PUBLIC WORKS & FACILITIES	Building and Building Improvements Requests	$150,000
Turnout Gear *(Deferred)*	2027 - 2031	FIRE	Equipment Request	$136,500
Video Laryngoscopes	2027	AMBULANCE	Equipment Request	$20,000

Capital Improvement Plan Town Manager Proposed vs Department Head Submitted

							TM Proposed From				
	EXISTING FUND	Balance 2/2/2026	DH Proposed	DH Appropriate	TM Proposed	TM Appropriate	Taxes	Undistributed Budget	Reserves	Use of Revenues	Enterprise Funds
Buildings and Building Improvements											
Fire - Public Safety Building Improvements	0940	185.25	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00				
Harbor - Office Renovations	0917	340,996.61	55,000.00	55,000.00	55,000.00	55,000.00	55,000.00				
Library - Generator	0951	14,744.71	80,000.00	80,000.00	-		-				
Library - Roof Upkeep	0951	14,744.71	50,000.00	-	-						
Library - Quiet Study/Meeting Pod	0951	14,744.71	20,000.00	20,000.00	5,256.00	20,000.00	5,256.00				
Public Safety Facility - Building Signage	0940	185.25	100,000.00	100,000.00	50,000.00	-	50,000.00				
Public Works - Historical Building Repair	0906	39,123.81	15,000.00	15,000.00		15,000.00					
Public Works - Transfer Station Generator	0917	340,996.61	150,000.00	150,000.00	-	-	-				
Public Works - Town Hall Painting	0917	340,996.61	20,000.00	20,000.00		20,000.00					
Sub Total: Building Improvements			**525,000.00**	**475,000.00**	**145,256.00**	**145,000.00**	**145,256.00**	-	-	-	-
Conservation											
Conservation - Land Acquisition + Maint	0705	989,998.27	350,000.00	64,000.00	250,000.00	64,000.00	250,000.00				
Sub Total: Conservation			**350,000.00**	**64,000.00**	**250,000.00**	**64,000.00**	**250,000.00**	-	-	-	-
Vehicles											
Animal Control - Vehicle Replacement	0827	36,873.73	10,000.00	-	-						
Fire - Fire Inspector Vehicle	0703	279,050.95	90,000.00	90,000.00	-	-	-				
Fire - Forestry Vehicle & Reserve	0703	279,050.95	490,000.00	215,000.00	-	-					
Parks and Recreation - Dump Truck	0629	27,782.36	72,000.00	72,000.00	72,000.00	72,000.00					72,000.00
WEMS - Ambulance Reserve	0715	211,982.26	-	100,000.00		100,000.00					
WEMS - Service Vehicle	0715	211,982.26	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00				
Sub Total: Vehicles			**673,000.00**	**488,000.00**	**83,000.00**	**183,000.00**	**11,000.00**	0.00	0.00	0.00	72,000.00
Technology Plan											
Police - IT Projects & Hardware	0740	601,819.74	585,000.00	381,750.00	485,000.00	381,750.00	165,000.00	320,000.00			
Sub Total: Technology Plan			**585,000.00**	**381,750.00**	**485,000.00**	**381,750.00**	**165,000.00**	**320,000.00**	0.00	0.00	0.00
Infrastructure											
Harbor - Float Replacement	0612	523,462.31	36,000.00	35,890.00	36,000.00	35,890.00	36,000.00				
Public Works - Paving	0723	265,622.56	1,200,000.00	1,200,000.00	1,000,000.00	1,000,000.00		1,000,000.00			
Public Works - Drainage Cheney Woods	0702	318,089.10	380,000.00	380,000.00	200,000.00	200,000.00		200,000.00			
Parks and Recreation - Field Repairs & Irrigation	0708	1,299,226.02	200,000.00	200,000.00		200,000.00					
Sub Total: Infrastructure			**1,816,000.00**	**1,815,890.00**	**1,236,000.00**	**1,435,890.00**	**36,000.00**	**1,200,000.00**	-	-	-
Equipment											
Fire - Misc Operating Equipment	0734	213,938.34	25,000.00	-							
Fire - Extrication & Rescue Equipment	0734	213,938.34	70,969.00	70,969.00	70,969.00	70,969.00	70,969.00				
Fire - Gear Replacement	0718	119,459.80	21,500.00	-	-						
Fire - Radio Replacement	0739	37,753.18	354,000.00	316,060.00	177,000.00	160,000.00	177,000.00				
Public Works - Equipment Replacement Plow Truck	0701	23,532.53	250,000.00	250,000.00	250,000.00	250,000.00	70,000.00	180,000.00			
Public Works - Mobile Column Lift	0701	23,532.53	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00				
Public Works - Sander for Truck 304	0701	23,532.53	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00				
Public Works - Tracked Skidsteer	0701	23,532.53	200,000.00	200,000.00	100,000.00		100,000.00				
WEMS - Technical Rescue Coats	0735	50,024.53	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00				
WEMS - Video Laryngoscopes	0735	50,024.53	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00				
Sub Total: Equipment			**1,126,469.00**	**1,042,029.00**	**802,969.00**	**685,969.00**	**622,969.00**	**180,000.00**	0.00	0.00	0.00
Grand Total			**5,075,469.00**	**4,266,169.00**	**3,002,225.00**	**2,895,100.00**	**1,230,225.00**	**1,700,000.00**	0.00	0.00	72,000.00
FY 2026 Totals			**3,441,327.00**	**2,899,577.00**	**3,441,327.00**	**2,899,577.00**	**1,442,902.00**	**1,500,000.00**	**360,000.00**	-	**138,425.00**
Difference			1,634,142.00	1,366,592.00	-439,102.00	(4,468.00)	(212,677.00)	200,000.00	(360,000.00)	-	(66,425.00)

AMBULANCE

FY27 - FY31 AMBULANCE Projects



Ambulance	**$404,000**	80.96%
Service Vehicle	**$55,000**	11.02%
Video Laryngoscopes	**$20,000**	4.01%
Technical Rescue Coats	**$20,000**	4.01%

Summary of Requests

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Ambulance	$0	$101,000	$101,000	$101,000	$101,000	**$404,000**
Service Vehicle	$11,000	$11,000	$11,000	$11,000	$11,000	**$55,000**
Video Laryngoscopes	$20,000	$0	$0	$0	$0	**$20,000**
Technical Rescue Coats	$20,000	$0	$0	$0	$0	**$20,000**
Total Summary of Requests	**$51,000**	**$112,000**	**$112,000**	**$112,000**	**$112,000**	**$499,000**

Ambulance

Overview

Request Owner	Steve Merrill, Wells EMS Director
Department	AMBULANCE
Type	Capital Equipment
Project Type	Vehicle and Mobile Equipment Request
Request Groups	Vehicles and Mobile Equipment

Description

Lease purchase of a new ambulance to replace the 2013 Ford E350 ambulance. This lease also includes all major equipment that needs to be replaced as the equipment on the truck has passed the date of manufacturers specs.

Details

New Purchase or Replacement: Replacement

Useful Life: 10 or more years

New or Used Vehicle: New Vehicle

Supplemental Attachments

Ambulance Lease Estimator

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$100K	**$100K**	**$100K**

Detailed Breakdown

Category	FY2027 *Approved*
Vehicle/Equipment Cost	**$100,000**
Total	**$100,000**

Funding Sources

FY2027 Budget
$0

Total Budget (all years)
$404K

Project Total
$404K

Detailed Breakdown

Category	FY2028 *Approved*	FY2029 *Approved*	FY2030 *Approved*	FY2031 *Approved*	Total
Taxation	$101,000	$101,000	$101,000	$101,000	**$404,000**
Total	**$101,000**	**$101,000**	**$101,000**	**$101,000**	**$404,000**

Operational Costs

FY2027 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2027 *Approved*	FY2028 *Approved*	FY2029 *Approved*	FY2030 *Approved*	FY2031 *Approved*	Total
Annual Maintenance	$0	$0	$0	$0	$0	**$0**
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Service Vehicle

Overview

Request Owner	Steve Merrill, Wells EMS Director
Department	AMBULANCE
Type	Capital Equipment
Project Type	Vehicle and Mobile Equipment Request
Request Groups	Vehicles and Mobile Equipment

Description

With Select Board approval, to remove $30,000 from current WEMS vehicle CIP for a down payment on a pick up truck to replace the used police car that was given to WEMS. The current vehicle we have has been having major electrical issues and will not start often even after having the mechanic work on it,

Details

New Purchase or Replacement: Replacement

Useful Life: 10 or more years

New or Used Vehicle: New Vehicle

Capital Cost

FY2027 Budget
$11K

Total Budget (all years)
$55K

Project Total
$55K

Detailed Breakdown

Category	FY2027 *Approved*	FY2028 *Approved*	FY2029 *Approved*	FY2030 *Approved*	FY2031 *Approved*	Total
Vehicle/Equipment Cost	$11,000	$11,000	$11,000	$11,000	$11,000	**$55,000**
Total	**$11,000**	**$11,000**	**$11,000**	**$11,000**	**$11,000**	**$55,000**

Funding Sources

FY2027 Budget
$11K

Total Budget (all years)
$55K

Project Total
$55K

Detailed Breakdown

Category	FY2027 *Approved*	FY2028 *Approved*	FY2029 *Approved*	FY2030 *Approved*	FY2031 *Approved*	Total
Taxation	$11,000	$11,000	$11,000	$11,000	$11,000	**$55,000**
Total	**$11,000**	**$11,000**	**$11,000**	**$11,000**	**$11,000**	**$55,000**

Operational Costs

FY2027 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2027 *Approved*	FY2028 *Approved*	Total
Annual Maintenance	$0	$0	**$0**
Total	**$0**	**$0**	**$0**

Technical Rescue Coats

Overview

Request Owner	Steve Merrill, Wells EMS Director
Department	AMBULANCE
Type	Capital Equipment
Project Type	Equipment Request
Request Groups	Equipment

Description

Personal protective gear to protect EMS in incidents that involve extrication at motor vehicle collisions or other technical rescues that involve patient care

Details

New Purchase or Replacement: New

Supplemental Attachments

Tech Rescue Coats

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$20K	**$20K**	**$20K**

Detailed Breakdown

Category	FY2027 *Approved*
Equipment	**$20,000**
Total	**$20,000**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$20K	**$20K**	**$20K**

Detailed Breakdown

Category	FY2027 *Approved*
Taxation	**$20,000**
Total	**$20,000**

Video Laryngoscopes

Overview

Request Owner	Steve Merrill, Wells EMS Director
Department	AMBULANCE
Type	Capital Equipment
Project Type	Equipment Request
Request Groups	Equipment

Description

To replace the current video laryngoscopes with updated technology and better success with endotracheal intubations.

These units have a video screen with recording capabilities that are useful not only for documentation of successful intubations, but also for using

as quality assurance and also quality improvement of the EMS Providers skills.

Details

New Purchase or Replacement: Replacement

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$20K	**$20K**	**$20K**

Detailed Breakdown

Category	FY2027 *Approved*
Equipment	$20,000
Total	**$20,000**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$20K	**$20K**	**$20K**

Detailed Breakdown

Category	FY2027 *Approved*
Taxation	$20,000
Total	**$20,000**

ANIMAL CONTROL

No data available

Summary of Requests

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
ACO Vehicle Replacement *(Deferred)*	$10,000	$10,000	$10,000	$10,000	$10,000	**$50,000**
Total Summary of Requests	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

ACO Vehicle Replacement

Deferred

Overview

Request Owner	Jo-Ann Putnam, Police Chief
Department	ANIMAL CONTROL
Type	Capital Equipment
Project Type	Vehicle and Mobile Equipment Request
Request Groups	Vehicles and Mobile Equipment

Description

This is for an Animal Control Vehicle Replacement in the future.

Funds would also be used to outfit the vehicle for ACO purposes.

A new ACO vehicle was just purchased in October 2025 and is anticipated to last 10 to 12 years.

Details

New Purchase or Replacement: New

Useful Life: 10 or more years

New or Used Vehicle: New Vehicle

Capital Cost

FY2027 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2027 *Approved*	FY2028 *Approved*	FY2029 *Approved*	FY2030 *Approved*	FY2031 *Approved*	Total
Vehicle/Equipment Cost	$0	$0	$0	$0	$0	**$0**
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Funding Sources

FY2027 Budget
$10K

Total Budget (all years)
$50K

Project Total
$50K

Detailed Breakdown

Category	FY2027 *Approved*	FY2028 *Approved*	FY2029 *Approved*	FY2030 *Approved*	FY2031 *Approved*	Total
Taxation	$10,000	$10,000	$10,000	$10,000	$10,000	**$50,000**
Total	**$10,000**	**$10,000**	**$10,000**	**$10,000**	**$10,000**	**$50,000**

Operational Costs

FY2027 Budget
$0

Total Budget (all years)
$0

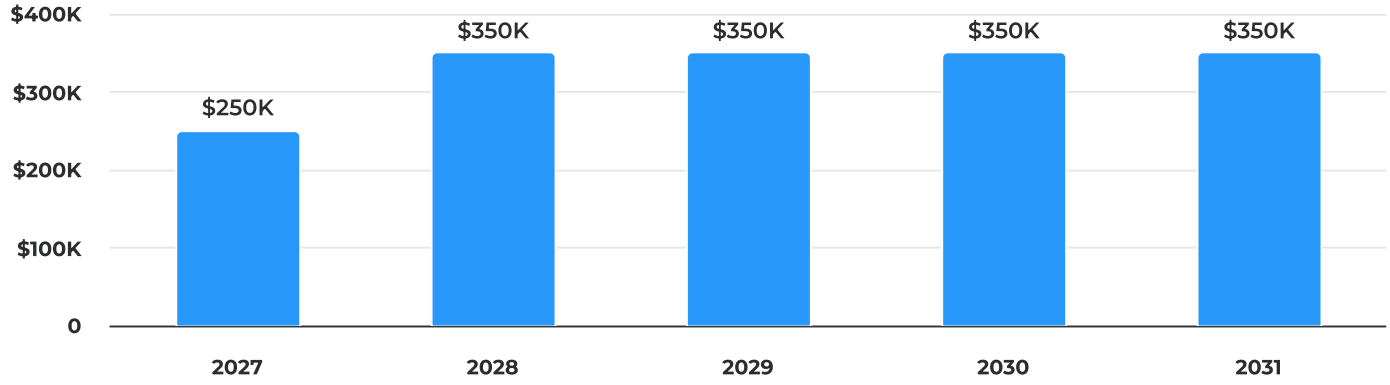
Project Total
$0

Detailed Breakdown

Category	FY2027 *Approved*
Other	**$0**
Tires	**$0**
Gas & Oil	**$0**
Annual Maintenance	**$0**
Total	**$0**

CONSERVATION COMMISSION

FY27 - FY31 CONSERVATION COMMISSION Projects



Landbank Acquisition and Maintenance	**$1,650,000**	100.00%

Summary of Requests

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Landbank Acquisition and Maintenance	$250,000	$350,000	$350,000	$350,000	$350,000	**$1,650,000**
Total Summary of Requests	**$250,000**	**$350,000**	**$350,000**	**$350,000**	**$350,000**	**$1,650,000**

Landbank Acquisition and Maintenance

Overview

Request Owner	Owen Grumbling, Conservation Commission Chair
Department	CONSERVATION COMMISSION
Type	Capital Improvement
Project Type	Land Bank Acquisition and Maintenance
Request Groups	Conservation

Description

This request is to add funding for future land bank purchases and to allow an expenditure of funds for annual maintenance of conservation lands that have already been acquired.

The Land Bank is a rotating fund. Because projects typically develop over several years of negotiations, the Land Bank Budget should not be planned to be fully expended. Each year we invest so that we may continue to negotiate with landowners for ongoing projects as well as engage in new initiatives. Now, runaway prices in real estate make estimating future projects difficult. Also, uncertain is the actual cost of maintenance. There are new kinds of costs in ecosystem maintenance, which might be altered if work could be performed in-house by Public Works. But the conservation of open space and farmland and climate mitigation in Wells is not near incomplete. If we fail to sustain the Land Bank balance, going forward, prices and demand will likely become more difficult.

The following projects are in the pipeline for acquisition over the next several years.

1. Purchase 27 acres (approx.) $375,000 plus $50,000 survey, appraisal, legal
2. Purchase 49 acres (approx.) $450,000 plus $50,000 survey, appraisal, legal
3. Purchase 30 acres (approx.) $300,000 plus $50,000 survey, appraisal, legal
4. Provide infrastructure (parking, connecting trails) for Eastern Trail Access (Perry Oliver Road) $20,000
5. Maintain Getchell Pasture Ecosystem (mowing, invasive plant extirpation) $10,000

Capital Cost

FY2027 Budget
$64K

Total Budget (all years)
$374K

Project Total
$374K

Detailed Breakdown

Category	FY2027 *Approved*	FY2028 *Approved*	FY2029 *Approved*	FY2030 *Approved*	FY2031 *Approved*	Total
Construction/Maintenance	$64,000	$70,000	$75,000	$80,000	$85,000	**$374,000**
Total	**$64,000**	**$70,000**	**$75,000**	**$80,000**	**$85,000**	**$374,000**

Funding Sources

FY2027 Budget
$250K

Total Budget (all years)
$1.65M

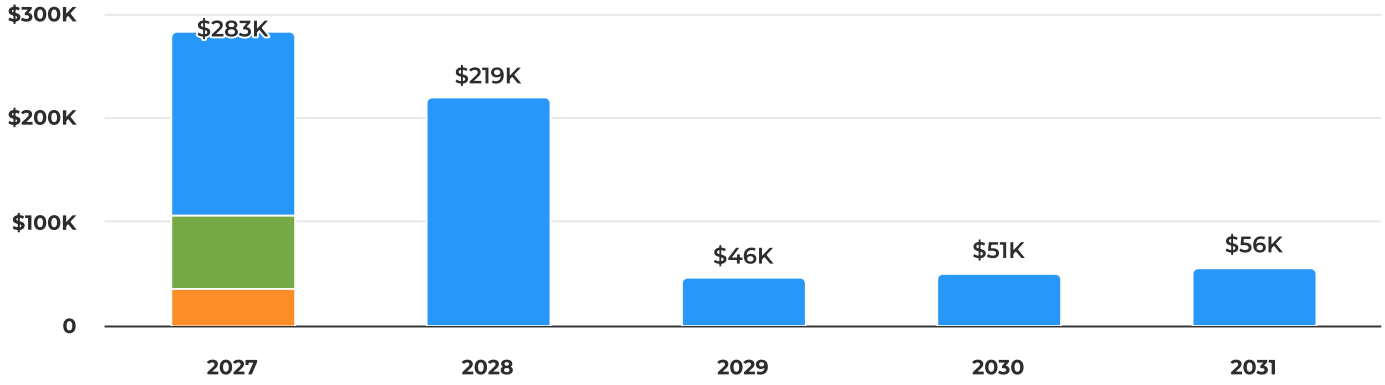
Project Total
$1.65M

Detailed Breakdown

Category	FY2027 *Approved*	FY2028 *Approved*	FY2029 *Approved*	FY2030 *Approved*	FY2031 *Approved*	Total
Taxation	$250,000	$350,000	$350,000	$350,000	$350,000	**$1,650,000**
Total	**$250,000**	**$350,000**	**$350,000**	**$350,000**	**$350,000**	**$1,650,000**

FIRE

FY27 - FY31 FIRE Projects



Radio's	**$547,994**	83.80%
Extrication Tools	**$70,969**	10.85%
Public Safety Building Improvements	**$35,000**	5.35%

Summary of Requests

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Forestry Vehicle *(Deferred)*	$215,000	$275,000	$275,000	$275,000	$300,000	**$1,340,000**
Radio's	$177,000	$218,800	$45,980	$50,578	$55,636	**$547,994**
Turnout Gear *(Deferred)*	$21,500	$24,000	$27,000	$30,000	$34,000	**$136,500**
Equipment Reserve *(Deferred)*	$25,000	$25,000	$25,000	$25,000	$25,000	**$125,000**
Fire Inspector Vehicle *(Deferred)*	$90,000	$0	$0	$0	$0	**$90,000**
Extrication Tools	$70,969	$0	$0	$0	$0	**$70,969**
Public Safety Building Improvements	$35,000	$0	$0	$0	$0	**$35,000**
Total Summary of Requests	**$282,969**	**$218,800**	**$45,980**	**$50,578**	**$55,636**	**$653,963**

Equipment Reserve

Deferred

Overview

Request Owner	Erica Dube, Fire Executive Assistant
Department	FIRE
Type	Capital Equipment
Project Type	Equipment Request
Request Groups	Equipment

Description

To maintain a reserve fund to continue to update our current equipment.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Approved*
Equipment	**$0**
Total	**$0**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$25K	**$125K**	**$125K**

Detailed Breakdown

Category	FY2027 *Approved*	FY2028 *Approved*	FY2029 *Approved*	FY2030 *Approved*	FY2031 *Approved*	Total
Taxation	$25,000	$25,000	$25,000	$25,000	$25,000	**$125,000**
Total	**$25,000**	**$25,000**	**$25,000**	**$25,000**	**$25,000**	**$125,000**

Extrication Tools

Overview

Request Owner	Erica Dube, Fire Executive Assistant
Department	FIRE
Type	Capital Equipment
Project Type	Equipment Request
Request Groups	Equipment

Description

To update our current extrication tools on Engine 7 to match the tools on Engine 3. This will complete the current upgrade of extrication equipment for the department.

Images

Genesis spreaders.png

Genesis cutters.png

Genesis combi.png

Genesis ram.png

Details

New Purchase or Replacement: Replacement

Supplemental Attachments

Extrication Equipment Quote.xlsx

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$71K	**$71K**	**$71K**

Detailed Breakdown

Category	FY2027 *Approved*
Equipment	$70,969
Total	**$70,969**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$71K	**$71K**	**$71K**

Detailed Breakdown

Category	FY2027 *Approved*
Taxation	$70,969
Total	**$70,969**

Fire Inspector Vehicle

Deferred

Overview

Request Owner	Erica Dube, Fire Executive Assistant
Department	FIRE
Type	Capital Equipment
Project Type	Vehicle and Mobile Equipment Request
Request Groups	Vehicles and Mobile Equipment

Description

We are requesting to purchase a 2026 Chevrolet Silverado 1500 4WD pickup truck to be utilized as an inspection vehicle for a proposed new Fire Inspector or Fire Marshal position within the Wells Fire Department.

This vehicle has been determined that it should be a crew cab pickup truck for several reasons. First, we want to make sure the vehicle is versatile and efficient by serving in multiple roles for the department's needs. The bed of the truck will be utilized for tools that every inspector will need as well as fire investigation equipment, and general fire tools as this position could grow into a Fire Prevention role as well.

The crew cab will allow the truck to also be used to transport members of the department to and from incidents, trainings, retrieving other vehicles being serviced elsewhere. The vehicle should be useable not just as an inspector's vehicle but also as an all-around truck that can be used in multiple ways if and when available.

The "other equipment" line is to cover for the addition of lights, siren, radios, and tool organizers for the back of the truck, as well as vehicle graphics.

Images

Inspector Vehicle.png

f202ca5b-34a4-43ed-8a78-29cb9ed613fd.png

Details

New Purchase or Replacement: New

Useful Life: 10 or more years

New or Used Vehicle: New Vehicle

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$90K	**$90K**	**$90K**

Detailed Breakdown

Category	FY2027 *Approved*
Vehicle/Equipment Cost	$60,000
Other Cost	$30,000
Total	**$90,000**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$90K	**$90K**	**$90K**

Detailed Breakdown

Category	FY2027 *Approved*
Taxation	$90,000
Enterprise Fund	$0
Total	**$90,000**

Operational Costs

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Approved*
Other	$0
Total	**$0**

Forestry Vehicle

Deferred

Overview

Request Owner	Erica Dube, Fire Executive Assistant
Department	FIRE
Type	Capital Equipment
Project Type	Vehicle and Mobile Equipment Request
Request Groups	Vehicles and Mobile Equipment

Description

To replace our current 2005 Ford F350 brush truck. This vehicle was due to be replaced at 15 years and is currently 20 years old. We have a few options on what vehicle will better suit the department and community needs. Wells is a unique town and has multiple different environments. This new vehicle will need to be adaptable and have up-to-date equipment to be able to serve our community as a whole.

We will also be adding funds to our apparatus reserve account for future apparatus purchases.

Images

Brush truck replacement.jpg

Outback Fire Ford F550.jpeg

Details

New Purchase or Replacement: Replacement

Useful Life: 10 or more years

New or Used Vehicle: New Vehicle

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$215K	**$215K**	**$215K**

Detailed Breakdown

Category	FY2027 *Approved*
Vehicle/Equipment Cost	**$215,000**
Total	**$215,000**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$215K	**$1.34M**	**$1.34M**

Detailed Breakdown

Category	FY2027 *Approved*	FY2028 *Approved*	FY2029 *Approved*	FY2030 *Approved*	FY2031 *Approved*	Total
Taxation	$215,000	$275,000	$275,000	$275,000	$300,000	**$1,340,000**
Total	**$215,000**	**$275,000**	**$275,000**	**$275,000**	**$300,000**	**$1,340,000**

Operational Costs

FY2027 Budget	Total Budget (all years)	Project Total
$690	**$690**	**$690**

Detailed Breakdown

Category	FY2027 *Approved*
Gas & Oil	**$600**
Annual Maintenance	**$90**
Total	**$690**

Public Safety Building Improvements

Overview

Request Owner	Erica Dube, Fire Executive Assistant
Department	FIRE
Type	Capital Improvement
Project Type	Building and Building Improvements Requests
Request Groups	Building and Building Improvements

Project Location

1563 Post Road

Description

Gutters are needed on the back of the building on the fire department side to deter water from the back ramp. Water pools and freezes in this area during the winter and has the potential to cause damage to the building or apparatus bay doors. This is also a safety concern for our personnel as they use these areas frequently.

Details

Type of Project: Refurbishment

Supplemental Attachments

Gutter Quote

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$35K	**$35K**	**$35K**

Detailed Breakdown

Category	FY2027 *Approved*
Construction/Maintenance	**$35,000**
Other	**$0**
Total	**$35,000**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$35K	**$35K**	**$35K**

Detailed Breakdown

Category	FY2027 *Approved*
Taxation	$35,000
Total	**$35,000**

Operational Costs

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Detailed Breakdown

Category	FY2027 *Approved*
Utilities	$0
Other	$0
General Maintenance	$0
Total	**$0**

Radio's

Overview

Request Owner	Erica Dube, Fire Executive Assistant
Department	FIRE
Type	Capital Equipment
Project Type	Equipment Request
Request Groups	Equipment

Description

The Wells Fire Department is seeking the upgrade of its current radio equipment to replace aging equipment, improve interoperability, and increase reliability at emergency incidents. The need for interoperability has grown significantly over the last couple of years, with some mutual aid communities operating on different radio bands (VHF) and some switching to other radio bands completely (7/800 MHz). Even with incidents within the Town of Wells, the need for interoperability is growing. The in-town interoperability needs to include incidents involving the police department, Marine Patrol, US Coast Guard, Maine Turnpike Authority, and the Maine Forest Service. The current VHF portable radios that are kept on the apparatus for when we go to these communities/incidents are past due for replacement (Most are 20+ years old). We will be splitting this into a two year project to minimize the cost per year.

The first item includes the purchase of Tri-Band (UHF, VHF, 7/800 MHz) portable radios for each full-time firefighter and command staff. This would eliminate the need to switch radios on scenes. These portable radios will allow personnel to operate on any frequency band on any emergency scene. These will also reduce the number of radios that the department has and would need to replace once they are at the end of their life.

The second item is the replacement of the mobile radios within the department. This will include the replacement of the current two mobile radios within the apparatus and the base stations. Apparatus mobiles (UHF and VHF) will be replaced with a Single-Band (UHF) and a Tri-Band (UHF, VHF, 7/800 MHz). The current mobile radios in the apparatus have been passed down from previous apparatus and have since been discontinued.

The third item is the replacement of the vehicle repeater systems that are in some of the apparatus. The fire department uses these repeaters to increase portable radio coverage in larger buildings, including schools and industrial buildings.

The fourth item is the replacement of the lifeguard radios. The current lifeguard radios are 13+ years old and have since been discontinued. The yearly repair costs are rising, and the radio dealer is having a hard time locating replacement parts for these radios. The upgrade would include the replacement of all portable radios and the addition of a mobile radio base station in the lifeguard shack.

We are also in need of an operations channel repeater at the North Berwick Road repeater site. This channel will be used for large incidents, taking all radio traffic off the primary channel. This will allow dispatchers to upgrade alarms and dispatch other incidents but still have the ability to monitor this channel. This channel can also be used for events around our community, including the marathon.

Images

apx-next-xn.png

APX 8500.jpg

Motorola R5 Radio.PNG

Details

New Purchase or Replacement: Replacement

Supplemental Attachments

Breakdown of Radio Replacement

Breakdown of radio purchases over the next two years. This is based on what we need now, and what can wait until next year.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$160K	**$316K**	**$316K**

Detailed Breakdown

Category	FY2027 *Approved*	FY2028 *Approved*	Total
Equipment	$160,000	$156,060	**$316,060**
Total	**$160,000**	**$156,060**	**$316,060**

Funding Sources

FY2027 Budget
$177K

Total Budget (all years)
$548K

Project Total
$548K

Detailed Breakdown

Category	FY2027 *Approved*	FY2028 *Approved*	FY2029 *Approved*	FY2030 *Approved*	FY2031 *Approved*	Total
Taxation	$177,000	$218,800	$45,980	$50,578	$55,636	**$547,994**
Total	**$177,000**	**$218,800**	**$45,980**	**$50,578**	**$55,636**	**$547,994**

Turnout Gear

Deferred

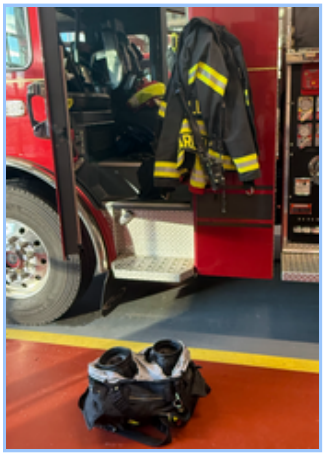
Overview

Request Owner	Erica Dube, Fire Executive Assistant
Department	FIRE
Type	Capital Equipment
Project Type	Equipment Request
Request Groups	Equipment

Description

To maintain a reserve fund to uphold NFPA 1851 (The standard on Selection, Care, and Maintenance of Protective Ensembles for Structural Fire Fighting and Proximity Fire Fighting) and NFPA 3000 (Standard for an Active Shooter/Hostile Event Response Program) compliant personal protective equipment.

Images



IMG_9174.jpg

IMG_9177 (1).jpg

Details

New Purchase or Replacement: Replacement

Capital Cost

FY2027 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2027 *Approved*	FY2028 *Approved*	FY2029 *Approved*	FY2030 *Approved*	FY2031 *Approved*	Total
Equipment	$0	$0	$0	$0	$0	**$0**
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Funding Sources

FY2027 Budget
$21.5K

Total Budget (all years)
$137K

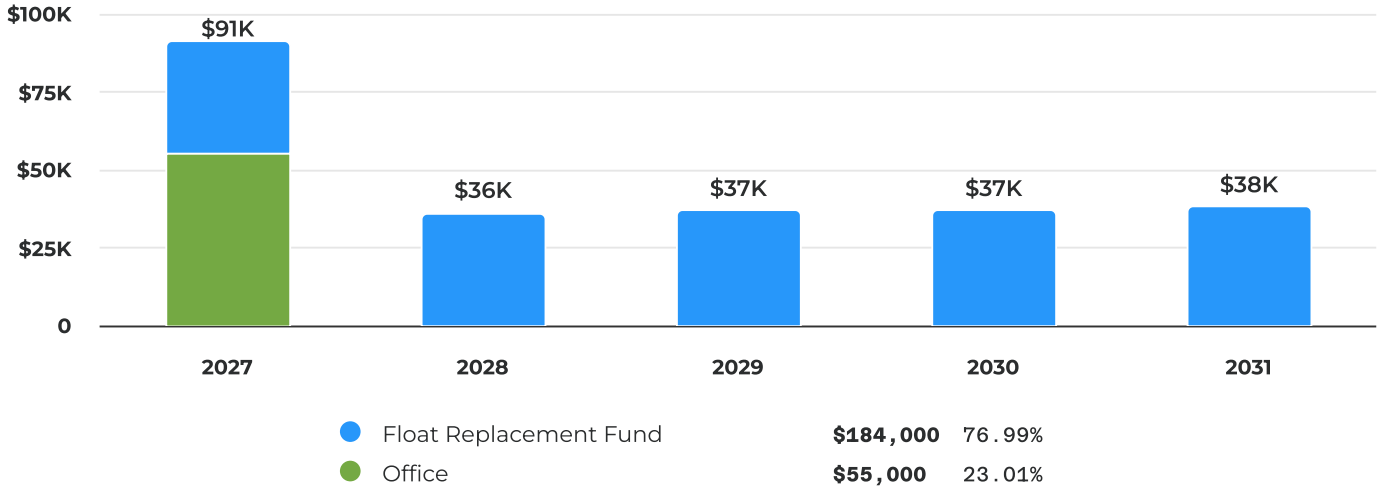
Project Total
$137K

Detailed Breakdown

Category	FY2027 *Approved*	FY2028 *Approved*	FY2029 *Approved*	FY2030 *Approved*	FY2031 *Approved*	Total
Taxation	$21,500	$24,000	$27,000	$30,000	$34,000	**$136,500**
Total	**$21,500**	**$24,000**	**$27,000**	**$30,000**	**$34,000**	**$136,500**

HARBOR

FY27 - FY31 HARBOR Projects



Summary of Requests

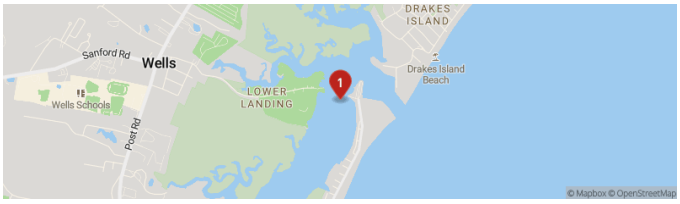
Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Float Replacement Fund	$36,000	$36,000	$37,000	$37,000	$38,000	**$184,000**
Office	$55,000	$0	$0	$0	$0	**$55,000**
Total Summary of Requests	**$91,000**	**$36,000**	**$37,000**	**$37,000**	**$38,000**	**$239,000**

Float Replacement Fund

Overview

Request Owner	Mike Yorke, Harbor Master
Department	HARBOR
Type	Capital Improvement
Project Type	Infrastructure - Other Requests
Request Groups	Infrastructure
Estimated Start Date	07/1/2026
Estimated Completion Date	12/31/2026

Project Location

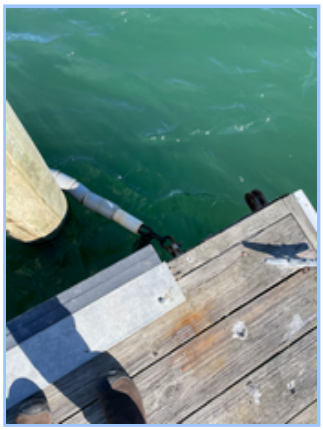


Description

In 2022–2023, we started a float replacement fund for the Eastern shore slip floats. In 2024, we purchased all new floats for the Eastern shore from the Harbor Moorings account. Following the 2024 dredge, all the old slip floats were placed on new pilings in the inner harbor; the old slip floats are still in need of replacing after over 25 years in service. While we do have some funds in the harbor moorings revenue account, these funds are targeted to match a $250, 000 grant this year. Therefore, I would like to keep the float replacement CIP active for the next 12 years, the first 2 with funding from taxation, and the remaining ten coming from mooring revenues.

Images

IMG_2551.JPG


IMG_2550.JPG

IMG_2549.JPG

IMG_2548.JPG

Details

Type of Project: New Construction

Supplemental Attachments

Town of Wells (5) 5'x 24' float sections 2026.docx

Capital Cost

FY2027 Budget
$35.4K

Total Budget (all years)
$183K

Project Total
$183K

Detailed Breakdown

Category	FY2027 *Approved*	FY2028 *Approved*	FY2029 *Approved*	FY2030 *Approved*	FY2031 *Approved*	Total
Construction/Maintenance	$35,390	$36,000	$37,000	$37,000	$38,000	**$183,390**
Total	**$35,390**	**$36,000**	**$37,000**	**$37,000**	**$38,000**	**$183,390**

Funding Sources

FY2027 Budget
$36K

Total Budget (all years)
$184K

Project Total
$184K

Detailed Breakdown

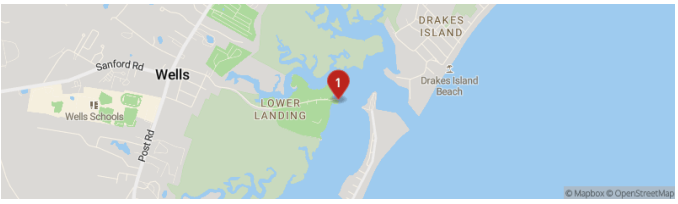
Category	FY2027 *Approved*	FY2028 *Approved*	FY2029 *Approved*	FY2030 *Approved*	FY2031 *Approved*	Total
Reserve Account	$0	$0	$37,000	$37,000	$38,000	**$112,000**
Taxation	$36,000	$36,000	$0	$0	$0	**$72,000**
Total	**$36,000**	**$36,000**	**$37,000**	**$37,000**	**$38,000**	**$184,000**

Office

Overview

Request Owner	Mike Yorke, Harbor Master
Department	HARBOR
Type	Capital Improvement
Project Type	Building and Building Improvements Requests
Request Groups	Building and Building Improvements
Estimated Start Date	07/1/2026
Estimated Completion Date	12/31/2026

Project Location



Description

The upstairs of the Shellfish Lab has gone unfinished for 4 years now, with the town's growing need for office space, I would like to finish this for a new office. In the future, my old office could be used by Town employees as needed.

Images

IMG_2568.JPG

IMG_2560.JPG

IMG_2564.JPG

IMG_2556.JPG

IMG_2559.JPG

Details

Type of Project: Refurbishment

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$55K	**$55K**	**$55K**

Detailed Breakdown

Category	FY2027 *Approved*
Construction/Maintenance	$55,000
Total	**$55,000**

Funding Sources

FY2027 Budget
$55K

Total Budget (all years)
$55K

Project Total
$55K

Detailed Breakdown

Category	FY2027 *Approved*	FY2028 *Approved*	FY2029 *Approved*	FY2030 *Approved*	FY2031 *Approved*	Total
Taxation	$55,000	$0	$0	$0	$0	**$55,000**
Total	**$55,000**	**$0**	**$0**	**$0**	**$0**	**$55,000**

Operational Costs

FY2027 Budget
$5.22K

Total Budget (all years)
$5.22K

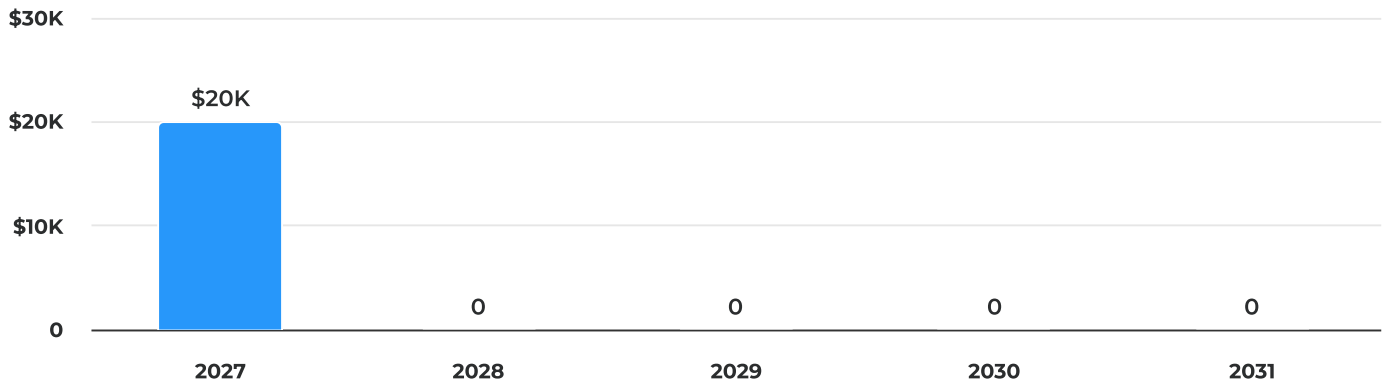
Project Total
$5.22K

Detailed Breakdown

Category	FY2027 *Approved*
Utilities	**$5,219**
Total	**$5,219**

LIBRARY

FY27 - FY31 LIBRARY Projects



Quiet Study / Meeting Pod **$20,000** 100.00%

Summary of Requests

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Roof Upkeep *(Deferred)*	$50,000	$50,000	$50,000	$50,000	$0	**$200,000**
Generator *(Deferred)*	$80,000	$0	$0	$0	$0	**$80,000**
Quiet Study / Meeting Pod	$20,000	$0	$0	$0	$0	**$20,000**
Total Summary of Requests	**$20,000**	**$0**	**$0**	**$0**	**$0**	**$20,000**

Generator

Deferred

Overview

Request Owner	Lee Shaw, Library Director
Department	LIBRARY
Type	Capital Improvement
Project Type	Building and Building Improvements Requests
Request Groups	Equipment
Estimated Start Date	01/1/2026
Estimated Completion Date	01/2/2026

Project Location

Description

The library is a critical hub for the public during emergency situations, extreme weather, or power outages. The library serves as a warming center in the winter months when people have lost power or heat at home. It is necessary to have a generator so that the library can maintain service to the public during power outages.

Details

Type of Project: Other

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$80K	**$80K**	**$80K**

Detailed Breakdown

Category	FY2027 *Approved*
Furniture and Fixtures	**$80,000**
Total	**$80,000**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$80K	**$80K**	**$80K**

Detailed Breakdown

Category	FY2027 *Approved*
Taxation	$80,000
Total	**$80,000**

Quiet Study / Meeting Pod

Overview

Request Owner	Lee Shaw, Library Director
Department	LIBRARY
Type	Capital Improvement
Project Type	Building and Building Improvements Requests
Request Groups	Building and Building Improvements
Estimated Start Date	01/1/2026
Estimated Completion Date	01/2/2026

Project Location

Description

While being situated next to the junior high school allows us to provide necessary services to the young adult population of Wells, this sometimes comes at the expense of the adult population. A quiet study / meeting pod would allow patrons to work or study at the library in comfort during the library's peak traffic hours.

Details

Type of Project: Other

Supplemental Attachments

Quiet Study Pod Info

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$20K	**$20K**	**$20K**

Detailed Breakdown

Category	FY2027 *Approved*
Furniture and Fixtures	**$20,000**
Total	**$20,000**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$20K	**$20K**	**$20K**

Detailed Breakdown

Category	FY2027 *Approved*
Reserve Account	**$14,744**
Taxation	**$5,256**
Total	**$20,000**

Roof Upkeep

Deferred

Overview

Request Owner	Lee Shaw, Library Director
Department	LIBRARY
Type	Capital Improvement
Project Type	Building and Building Improvements Requests
Request Groups	Building and Building Improvements
Estimated Start Date	05/1/2026
Estimated Completion Date	09/1/2026

Project Location

Description

Shingles fall off of the library roof. The Wells Facilities Manager has expressed concerns over the state of the library roof and recommends replacement. Facilities Manager estimates cost to be 200k.

Images

20251113_100319-min.jpeg

20251113_100310-min.jpeg

Details

Type of Project: Replacement

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$200K**	**$200K**

Detailed Breakdown

Category	FY2030 *Approved*
Repairs/Improvements	**$200,000**
Total	**$200,000**

Funding Sources

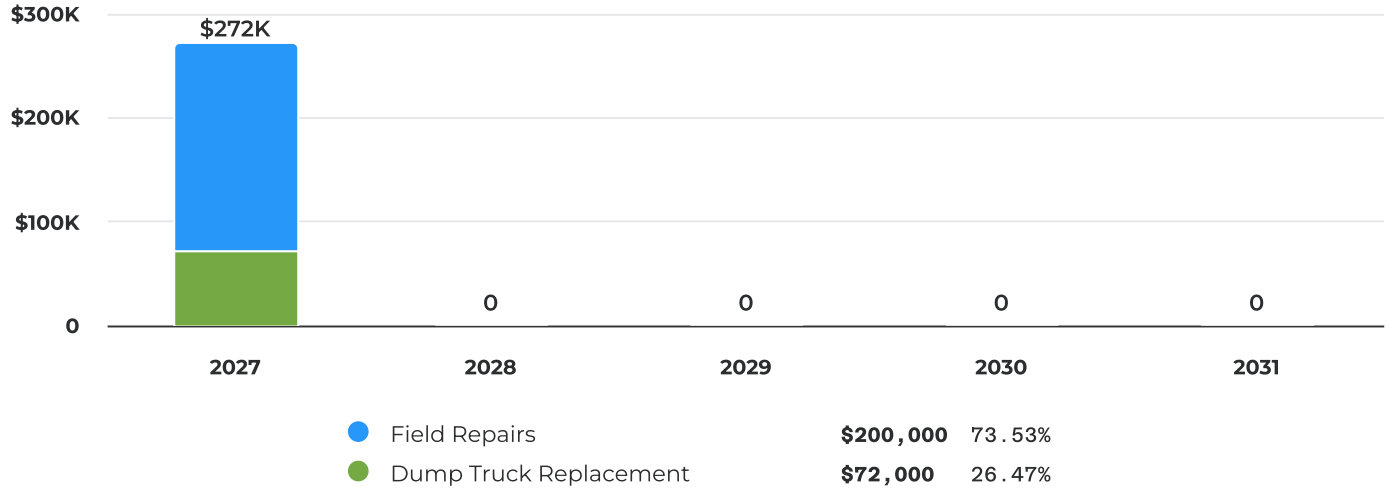
FY2027 Budget	Total Budget (all years)	Project Total
$50K	**$200K**	**$200K**

Detailed Breakdown

Category	FY2027 *Approved*	FY2028 *Approved*	FY2029 *Approved*	FY2030 *Approved*	Total
Taxation	$50,000	$50,000	$50,000	$50,000	**$200,000**
Total	**$50,000**	**$50,000**	**$50,000**	**$50,000**	**$200,000**

PARKS AND RECREATION

FY27 - FY31 PARKS AND RECREATION Projects



Summary of Requests

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Field Repairs	$200,000	$0	$0	$0	$0	**$200,000**
Generator Back Up for Recreation Office, Pavilion, & Garage *(Deferred)*	$110,300	$0	$0	$0	$0	**$110,300**
Dump Truck Replacement	$72,000	$0	$0	$0	$0	**$72,000**
Total Summary of Requests	**$272,000**	**$0**	**$0**	**$0**	**$0**	**$272,000**

Dump Truck Replacement

Overview

Request Owner	Tina LeBlanc, Recreation Director
Department	PARKS AND RECREATION
Type	Capital Equipment
Project Type	Vehicle and Mobile Equipment Request
Request Groups	Vehicles and Mobile Equipment

Description

The department needs to replace the existing 2015 GMC Sierra 3500 with a plow as it was inspected by the Town Mechanic who informed us that under the body is rusting out beyond repair and will not pass another inspection. The truck is 10 years old and has served the Town well.

Annual Cost includes **$1,000/year** to cover cost of the following:

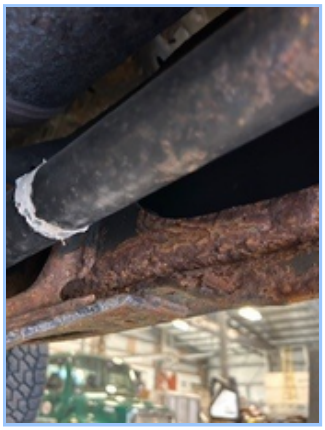
Windshield wipers (2x/year) $85 per change

Body Spray Fluid/year $400+/-

Oil Changes / year $250 (2 @ $125)

Plow Maintenance/ year $100+/-

Images


Truck-1.jpg

Truck-2.jpg

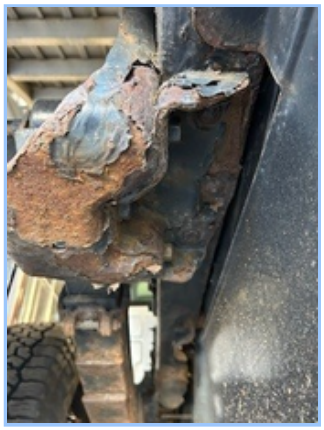
Truck-3.jpg

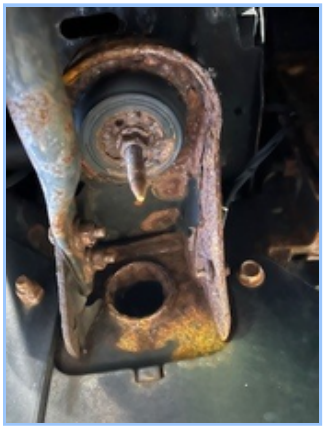
Truck-4.jpg

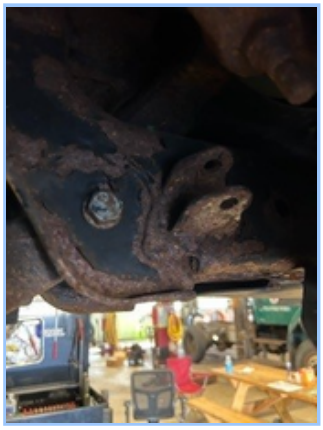
Truck-5.jpg

Truck-6.jpg

Truck-7.jpg


Truck-8.jpg


Truck-9.jpg


Truck-10.jpg

Truck-11.jpg

Details

New Purchase or Replacement: Replacement

Useful Life: 9

New or Used Vehicle: New Vehicle

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$72K	**$72K**	**$72K**

Detailed Breakdown

Category	FY2027 *Approved*
Vehicle/Equipment Cost	$72,000
Total	**$72,000**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$72K	**$72K**	**$72K**

Detailed Breakdown

Category	FY2027 *Approved*
Enterprise Fund	$72,000
Total	**$72,000**

Operational Costs

FY2027 Budget	Total Budget (all years)	Project Total
$1K	**$1K**	**$1K**

Detailed Breakdown

Category	FY2027 *Approved*
Annual Maintenance	$750
Gas & Oil	$250
Total	**$1,000**

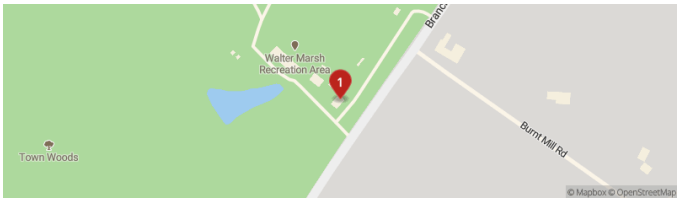
Field Repairs

Overview

Request Owner	Tina LeBlanc, Recreation Director
Department	PARKS AND RECREATION
Type	Capital Improvement
Project Type	Infrastructure - Other Requests
Request Groups	Infrastructure
Estimated Start Date	08/10/2026
Estimated Completion Date	09/25/2026

Project Location

412 Branch Road



Description

Last year we requested $300K to repair a large portion of one of our fields at the Walter Marsh Recreation Area. The request was approved. Walsch Engineering has performed a preliminary cost analysis for the work prior to going out to bid. They came back with a total of $635,000 estimate which **includes $30K for the Engineering fee.** I am looking to get an additional $200,000 from taxation to complete the work. Our goal was to have it go out to bid this winter and have work start in mid-August for a completion time of the end of September to early October. This would give time for the sod to take and sit over the winter to be able to open up again the following Spring for Sports and public use.

As of January 9, 2026, project cost were revised to be around $500,000 total with only an additional $200,000 needed. The cost of drainage pipes and other items with the installation of that process is being removed from the initial quote.

Images

IMG-20130827-01353.jpg

IMG-20130827-01354.jpg

IMG-20130827-01355.jpg

IMG-20130911-01475 (2).jpg

IMG-20130827-01356.jpg

IMG-20130911-01477.jpg

IMG-20130918-01491.jpg

Details

Type of Project: Improvement

Supplemental Attachments

Walter Marsh Field Repair Estimate
Field Repair Analysis by Walsh Engineering Associates

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$200K	**$200K**	**$200K**

Detailed Breakdown

Category	FY2027 *Approved*
Construction/Maintenance	$200,000
Total	**$200,000**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$200K	**$200K**	**$200K**

Detailed Breakdown

Category	FY2027 *Approved*
Reserve Account	**$200,000**
Total	**$200,000**

Generator Back Up for Recreation Office, Pavilion, & Garage

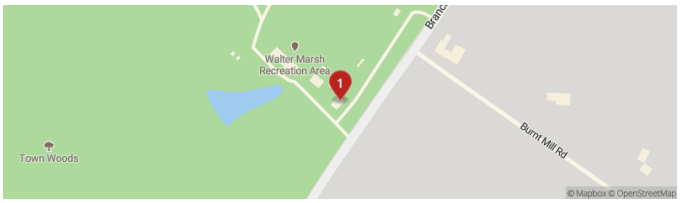
Deferred

Overview

Request Owner	Tina LeBlanc, Recreation Director
Department	PARKS AND RECREATION
Type	Capital Improvement
Project Type	Building and Building Improvements Requests
Request Groups	Building and Building Improvements

Project Location

412 Branch Road



Description

At the Walter Marsh Recreation Area where our office building is along with the pavilion and garage for our maintenance personnel do not currently have any type of electrical back up system when a power outage occurs. This area of town frequently loses power throughout the year and when this happens we lose power to the above mentioned buildings. Not only do we lose the capability of utilizing our phones and computers, all of the buildings have plumbing that are at risk of freezing when there is no power. We also have lost many pounds of food due to past outages ranging between $600-$800 in value. The food was for special events and summer activities. It would be in the best interest of the town to supply the Recreation Department with back up power to continue business as usual during unfortunate outages.

Installation of a 48Kw propane generator with cement pad. Includes disconnect installed in place of meters at 4 locations (buildings). Separate grounds and neutrals at 4 panel locations. This estimate is assuming that conduits are complete between between buildings and grounding conductor can be fished in existing conduits.

Propane connections and tanks are to priced out separately by gas company. I have included $15K for this estimate.

Details

Type of Project: New Construction

Supplemental Attachments

Generator Estimate

This estimate is assuming conduit is accessible limiting excavation but is somewhat questionable. Also does not include Gas connections & excavation for that.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$110K	**$110K**	**$110K**

Detailed Breakdown

Category	FY2027 *Approved*
Repairs/Improvements	$110,000
Total	**$110,000**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$110K	**$110K**	**$110K**

Detailed Breakdown

Category	FY2027 *Approved*
Taxation	$110,300
Total	**$110,300**

Operational Costs

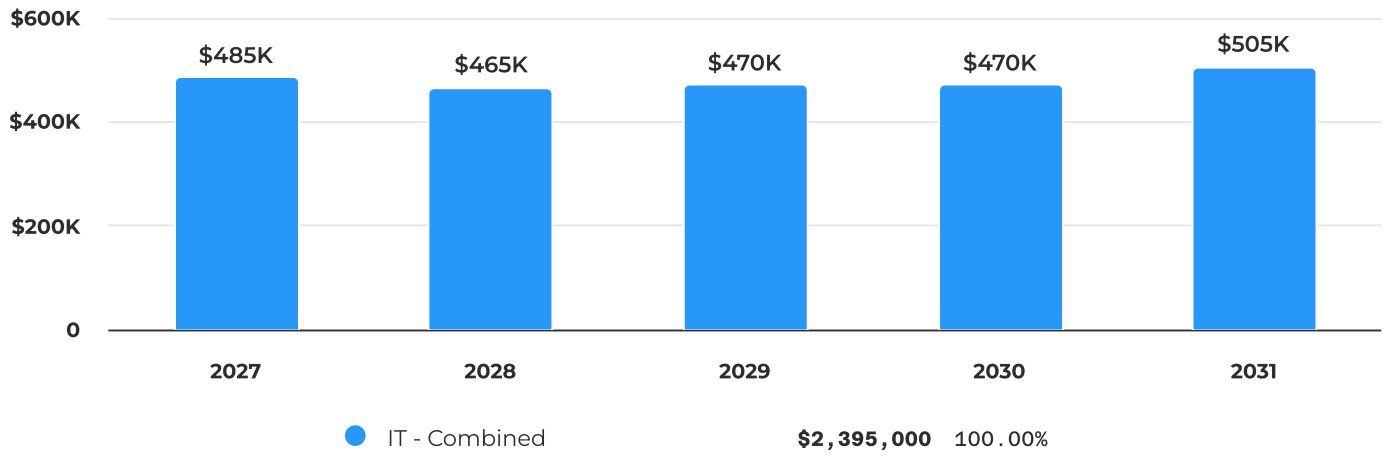
FY2027 Budget	Total Budget (all years)	Project Total
$300	**$300**	**$300**

Detailed Breakdown

Category	FY2027 *Approved*
General Maintenance	$300
Total	**$300**

POLICE

FY27 - FY31 POLICE Projects



Summary of Requests

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
IT - Combined	$485,000	$465,000	$470,000	$470,000	$505,000	**$2,395,000**
Total Summary of Requests	**$485,000**	**$465,000**	**$470,000**	**$470,000**	**$505,000**	**$2,395,000**

IT - Combined

Overview

Request Owner	Jo-Ann Putnam, Police Chief
Department	POLICE
Type	Capital Equipment
Project Type	Technology - IT Project and Hardware Requests
Request Groups	Technology Plan

Description

1. Replacement of wireless access points. (6,700 - 150,000)

2. Update/replace RMS, CAD and other dispatch and LE software. Implementation of software will begin in FY27. (200,000 - 150,000)

3. Maintenance fund for any unexpected issues and replacement schedule for our CCTV camera systems. (20,000 - 30,000)

4. Equipment Fund (90,000 - 90,000)

5. Train Station Cameras (65,000 - 65,000)

Details

New Purchase or Replacement: New

Supplemental Attachments

Combined IT
Wireless Access Points & Equipment Fund

Capital Cost

FY2027 Budget
$382K

Total Budget (all years)
$2.43M

Project Total
$2.43M

Detailed Breakdown

Category	FY2027 *Approved*	FY2028 *Approved*	FY2029 *Approved*	FY2030 *Approved*	FY2031 *Approved*	Total
Equipment	$381,750	$300,000	$705,000	$705,000	$340,000	**$2,431,750**
Total	**$381,750**	**$300,000**	**$705,000**	**$705,000**	**$340,000**	**$2,431,750**

Funding Sources

FY2027 Budget
$485K

Total Budget (all years)
$2.4M

Project Total
$2.4M

Detailed Breakdown

Category	FY2027 *Approved*	FY2028 *Approved*	FY2029 *Approved*	FY2030 *Approved*	FY2031 *Approved*	Total
Taxation	$165,000	$465,000	$470,000	$470,000	$505,000	**$2,075,000**
Undistributed Budget	$320,000	$0	$0	$0	$0	**$320,000**
Total	**$485,000**	**$465,000**	**$470,000**	**$470,000**	**$505,000**	**$2,395,000**

Table of Contents

Plan, budget, and engage with confidence.

1400+ local governments and school districts use ClearGov to manage the budget cycle.

Get Demo

See How ClearGov Helps

ClearGov makes it easy to build the budget, tell your financial story, and spend time on initiatives that will help your community thrive.

Make budgeting easier

Table of Contents

Replace document chasing and manual data entry with time back.

Tell your financial story, effectively

Transform dense budget data into a clear narrative that resonates.

Future-proof the budget cycle

Create a repeatable budget process that survives staff turnover.

Powerful tools for public servants.

Plan & Track

Plan & Track

Create, track, and present strategic and capital project plans.

- Leverage industry best practices to quickly create and collaborate on plans that integrate with your budget
- Track performance via powerful dashboards; ensure financial alignment with your community's goals
- Communicate what's getting done and present plans in website, mobile, or PDF formats

Strategic Planning

Capital Project Tracking

Budget

Report

Engage

ClearGov is built to serve.

Local Governments

Learn More

Counties

NACo endorses ClearGov exclusively

Learn More

Special Districts

Learn More

School Districts

ASBO International Affinity Partner

Learn More

See how Morro Bay, CA is sharing its strategic vision with its citizens.

View Their Live Budget Book →

Seeing is believing.
So see for yourself.

Get Demo

Built to fit public agencies just like yours.

All-in-one platform.

Unified budget cycle management. Our modules work seamlessly together, eliminating redundant work and ensuring consistent financial storytelling. Get started with the modules you need today – add others when you're ready.

Get value, quickly.

No systems integration or IT resources required. Simply give us your data, our experts map it, and you check our work. You'll be up and running faster than you can imagine.

Purpose built.

Our software is designed for the public sector, not a corporate tool that's been shoehorned into your processes. This means best practices and workflows built for the way local governments and schools work.

Experts at your side.

Table of Contents

We partner with you every step of the way. Our customer success team, which includes former local government finance officers, supports you through your entire budget cycle, helping transform your process and showcase your work.

Our customers are usually speechless, however...

"The ClearGov client success team has been incredible — patient, understanding, and responsive — every step of the way."

Jodi Cuneo, Finance Director
Walpole, MA

1400+
Clients

ClearGov helps more than 1300 municipalities, counties, special districts and school districts be more efficient.

$130B
In Managed Budgets

Our clients manage more than $130B with our Budget Cycle Management solutions.

98%
Customer Satisfaction

Our onboarding is second to none – just ask our clients.

"ClearGov is fun to work with and easy to use. I was able to improve a lot of the charts and tables that we had in our old budget document, and we have had a very positive response from the city council, board of finance, and residents."

Diane Waldron, Comptroller

Resource Center

View All Resources →

NEWS

In the News: ClearGov and Gravity Merger Announcement

ClearGov Merger Announcement

Hendry County School District, FL – Video Testimonial

Be a hero without the heroics.
Do the demo.

Get Demo

Building Signage

Overview

Request Owner	Jo-Ann Putnam, Police Chief
Department	PUBLIC SAFETY FACILITY
Type	Capital Improvement
Project Type	Building and Building Improvements Requests
Request Groups	Building and Building Improvements

Project Location

1563 Post Road

Description

"WELLS PUBLIC SAFETY" on front of the building.

Details

Type of Project: Other

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$100K**	**$100K**

Detailed Breakdown

Category	FY2028 *Approved*
Construction/Maintenance	**$100,000**
Total	**$100,000**

Funding Sources

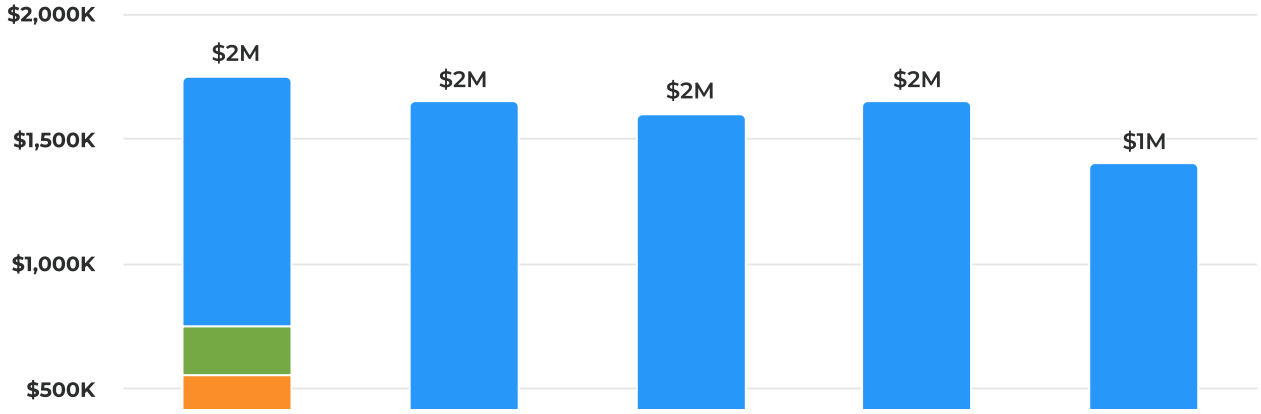
FY2027 Budget	Total Budget (all years)	Project Total
$50K	**$100K**	**$100K**

Detailed Breakdown

Category	FY2027 *Approved*	FY2028 *Approved*	Total
Taxation	$50,000	$50,000	**$100,000**
Total	**$50,000**	**$50,000**	**$100,000**

PUBLIC WORKS & FACILITIES

FY27 - FY31 PUBLIC WORKS & FACILITIES Projects



Town wide Paving	**$6,300,000**	78.26%
Drainage Projects Cheney Woods Road and Bragdon Road	**$1,100,000**	13.66%
6 Wheeled Plow Truck	**$250,000**	3.11%
Tracked Skidsteer	**$200,000**	2.48%
Mobile Vehicle Column Lift	**$120,000**	1.49%
Sander for Truck 304	**$45,000**	0.56%
Town Hall Painting	**$20,000**	0.25%
Historical Building Repair	**$15,000**	0.19%

Summary of Requests

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Town wide Paving	$1,000,000	$1,250,000	$1,300,000	$1,350,000	$1,400,000	**$6,300,000**
Drainage Projects Cheney Woods Road and Bragdon Road	$200,000	$300,000	$300,000	$300,000	$0	**$1,100,000**
6 Wheeled Plow Truck	$250,000	$0	$0	$0	$0	**$250,000**
Tracked Skidsteer	$100,000	$100,000	$0	$0	$0	**$200,000**
Transfer Station Generator and Safety Improvements *(Deferred)*	$150,000	$0	$0	$0	$0	**$150,000**
Mobile Vehicle Column Lift	$120,000	$0	$0	$0	$0	**$120,000**
Sander for Truck 304	$45,000	$0	$0	$0	$0	**$45,000**
Town Hall Painting	$20,000	$0	$0	$0	$0	**$20,000**
Historical Building Repair	$15,000	$0	$0	$0	$0	**$15,000**
Total Summary of Requests	**$1,750,000**	**$1,650,000**	**$1,600,000**	**$1,650,000**	**$1,400,000**	**$8,050,000**

6 Wheeled Plow Truck

Overview

Request Owner	Steve Buckley, Public Works Director
Department	PUBLIC WORKS & FACILITIES
Type	Capital Equipment
Project Type	Equipment Request
Request Groups	Vehicles and Mobile Equipment

Description

This request is for the purchase of a new 6-wheeler dump truck equipped with a plow package to replace Truck 405, which was purchased in 2019. Once the new truck is placed into service, Truck 405 will be reassigned as the department's spare plow truck, replacing the current spare unit—a 2008 Freightliner that has exceeded its useful service life and is no longer reliable for winter operations.

Upgrading this vehicle is essential to maintaining safe and efficient snow removal, hauling, and year-round road maintenance. The new truck will feature updated safety systems, improved fuel efficiency, and modern equipment compatibility, all of which enhance operational readiness and reduce downtime during storm events. Reassigning Truck 405 as the spare ensures we maintain an appropriate backup unit in the fleet, improving overall reliability and reducing the risk of service interruptions caused by mechanical failures.

Details

New Purchase or Replacement: Replacement

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$250K	**$250K**	**$250K**

Detailed Breakdown

Category	FY2027 *Approved*
Equipment	$250,000
Total	**$250,000**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$250K	**$250K**	**$250K**

Detailed Breakdown

Category	FY2027 *Approved*
Undistributed Budget	**$180,000**
Taxation	**$70,000**
Total	**$250,000**

Drainage Projects Cheney Woods Road and Bragdon Road

Overview

Request Owner	Steve Buckley, Public Works Director
Department	PUBLIC WORKS & FACILITIES
Type	Capital Improvement
Project Type	Infrastructure - Drainage Request
Request Groups	Infrastructure

Project Location

Description

This funding request is for the full replacement of two failed or failing culverts located on Bragdon Road and Cheney Woods Road. Walsh Engineering has been assigned to complete engineering design and provide construction plans in FY26 so that construction can be completed in FY27. Both locations have documented structural issues and present an increasing risk to public safety, roadway integrity, and stormwater management.

Bragdon Road

The existing culvert on Bragdon Road near Forgotten Lane is a granite block constructed structure that has completely failed. Sections of the culvert have collapsed and the structure is located approximately 14 feet below the roadway surface. In Spring 2024 the roadway over the culvert was damaged during a storm event, which resulted in flooding and required emergency repairs. Complete replacement is necessary to restore safe roadway conditions and ensure proper conveyance of stormwater during major weather events.

Cheney Woods Road

The stream crossing on Cheney Woods Road consists of a large corrugated metal culvert that has begun to fail. The culvert shows significant deterioration and must be replaced before a full structural collapse occurs. Timely replacement will prevent roadway damage, maintain safe access for residents. This section of Cheney Woods Rd was scheduled to be paved in FY26, but was put off until the culvert could be replaced.

Images

Bragdon Rd Culvert

Flooding on Bragdon Rd

Bragdon Rd Culvert

Bragdon Rd Culvert has begun to fail, with some blocks collapsing

Cheney Woods Road Culvert

Cheney Woods Culvert

Details

Type of Project: Improvement of Existing Drainage System

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$200K	**$1.1M**	**$1.1M**

Detailed Breakdown

Category	FY2027 *Approved*	FY2028 *Approved*	FY2029 *Approved*	FY2030 *Approved*	Total
Construction/Maintenance	$200,000	$300,000	$300,000	$300,000	**$1,100,000**
Total	**$200,000**	**$300,000**	**$300,000**	**$300,000**	**$1,100,000**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$200K	**$1.1M**	**$1.1M**

Detailed Breakdown

Category	FY2027 *Approved*	FY2028 *Approved*	FY2029 *Approved*	FY2030 *Approved*	Total
Taxation	$0	$300,000	$300,000	$300,000	**$900,000**
Undistributed Budget	$200,000	$0	$0	$0	**$200,000**
Total	**$200,000**	**$300,000**	**$300,000**	**$300,000**	**$1,100,000**

Historical Building Repair

Overview

Request Owner	Steve Buckley, Public Works Director
Department	PUBLIC WORKS & FACILITIES
Type	Capital Improvement
Project Type	Building and Building Improvements Requests
Request Groups	Building and Building Improvements

Project Location

Description

Several historic Town of Wells buildings require maintenance and repair, including the 1710 House located at 232 Sanford Road and the School House Museum on North Berwick Road. Both structures show signs of aging and weather-related deterioration. This funding request will support essential work such as siding repairs, window restoration, and roof improvements to preserve these important historic structures.

Images

School House Museum

Details

Type of Project: Refurbishment

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$15K	**$15K**	**$15K**

Detailed Breakdown

Category	FY2027 *Approved*
Repairs/Improvements	**$15,000**
Total	**$15,000**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$15K	**$15K**	**$15K**

Detailed Breakdown

Category	FY2027 *Approved*
Reserve Account	$15,000
Taxation	$0
Total	**$15,000**

Mobile Vehicle Column Lift

Overview

Request Owner	Steve Buckley, Public Works Director
Department	PUBLIC WORKS & FACILITIES
Type	Capital Equipment
Project Type	Equipment Request
Request Groups	Equipment

Description

Remote mobile column lifting system and heavy-duty jack stands to enhance safety, and flexibility in vehicle maintenance.

The current mobile lifting system is 15 years old and is reaching the end of its service life. The current lifts are also not fully rated to lift our largest vehicles. These lifting systems are portable, versatile, and designed to support heavy-duty vehicles. The mobile column lifts are compatible with various vehicle types and sizes, making them an ideal solution for the diverse fleet maintained by Wells Public Works. From light-duty pickups to large plow trucks, the lifting systems can accommodate a wide range of operational needs.

Supplemental Attachments

Column Lift

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$120K	**$120K**	**$120K**

Detailed Breakdown

Category	FY2027 *Approved*
Equipment	$120,000
Total	**$120,000**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$120K	**$120K**	**$120K**

Detailed Breakdown

Category	FY2027 *Approved*
Taxation	**$120,000**
Total	**$120,000**

Sander for Truck 304

Overview

Request Owner	Steve Buckley, Public Works Director
Department	PUBLIC WORKS & FACILITIES
Type	Capital Equipment
Project Type	Equipment Request
Request Groups	Equipment

Description

Purchase of a slide-in sander for the 10-wheeled plow truck that will enable us to extend the life of a 2015 plow truck. With the addition of a new full-time equipment operator, we identified the ability to extend the life of an existing truck rather than purchase a new one. By purchasing the slide-in sander, we anticipate being able to extend the life of the truck by another 3–5 years.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$45K	**$45K**	**$45K**

Detailed Breakdown

Category	FY2027 *Approved*
Equipment	**$45,000**
Total	**$45,000**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$45K	**$45K**	**$45K**

Detailed Breakdown

Category	FY2027 *Approved*
Taxation	**$45,000**
Total	**$45,000**

Town Hall Painting

Overview

Request Owner	Steve Buckley, Public Works Director
Department	PUBLIC WORKS & FACILITIES
Type	Capital Improvement
Project Type	Building and Building Improvements Requests
Request Groups	Building and Building Improvements

Project Location

Description

The Wells Town Hall is in need of exterior painting due to areas of peeling and deteriorating paint. Several sections of the building show visible wear from weather exposure, including flaking, fading, and bare wood beginning to show through. If left unaddressed, these conditions will lead to accelerated degradation of the building's exterior materials and higher long-term maintenance costs. Repainting the exterior will protect the structure from moisture damage, preserve the building's appearance, and extend the lifespan of the siding and trim.

Details

Type of Project: Refurbishment

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$20K	**$20K**	**$20K**

Detailed Breakdown

Category	FY2027 *Approved*
Repairs/Improvements	**$20,000**
Total	**$20,000**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$20K	**$20K**	**$20K**

Detailed Breakdown

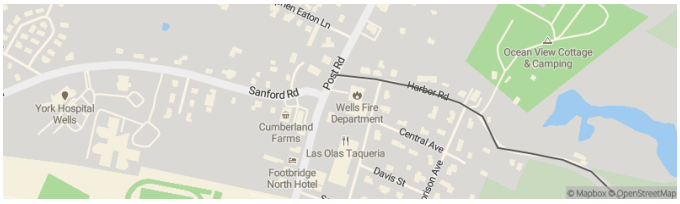
Category	FY2027 *Approved*
Reserve Account	$20,000
Total	**$20,000**

Town wide Paving

Overview

Request Owner	Steve Buckley, Public Works Director
Department	PUBLIC WORKS & FACILITIES
Type	Capital Improvement
Project Type	Infrastructure - Paving Request
Request Groups	Infrastructure

Project Location



Description

This request supports the Town's ongoing paving improvements program. The program provides funding for paving, related shoulder work, and associated infrastructure needs to maintain safe and reliable roadways. A detailed list of streets proposed for paving in FY27 is included in the table below.

Road	Road Classification	Treatment	Pavement Condition index (PCI)	Total Footage
Perry Oliver Rd (Butternut Trail to Quarry Rd)	Local Collector	Reclaim	40	3670
North Village Rd	Local Collector	Reclaim	30	3700
Captain Thomas Rd	Local Collector	Reclaim	40	1400
Bragdon Rd 1100 Bragdon Rd to Bald Hill Rd)	Local Collector	Shim and Overlay	50	9500
Harbor Rd	Local	Surface	65	4500
Beachwood Terrace	Local	Shim and Overlay	32	1700
Seaview Dr	Local	Shim and Overlay	30	1000

Green Rd	Local	Pave	-	2200

Details

Capital Cost

FY2027 Budget
$1M

Total Budget (all years)
$6.3M

Project Total
$6.3M

Detailed Breakdown

Category	FY2027 *Approved*	FY2028 *Approved*	FY2029 *Approved*	FY2030 *Approved*	FY2031 *Approved*	Total
Construction/Maintenance	$1,000,000	$1,250,000	$1,300,000	$1,350,000	$1,400,000	**$6,300,000**
Total	**$1,000,000**	**$1,250,000**	**$1,300,000**	**$1,350,000**	**$1,400,000**	**$6,300,000**

Funding Sources

FY2027 Budget
$1M

Total Budget (all years)
$6.3M

Project Total
$6.3M

Detailed Breakdown

Category	FY2027 *Approved*	FY2028 *Approved*	FY2029 *Approved*	FY2030 *Approved*	FY2031 *Approved*	Total
Undistributed Budget	$1,000,000	$1,250,000	$1,300,000	$1,350,000	$1,400,000	**$6,300,000**
Total	**$1,000,000**	**$1,250,000**	**$1,300,000**	**$1,350,000**	**$1,400,000**	**$6,300,000**

Tracked Skidsteer

Overview

Request Owner	Steve Buckley, Public Works Director
Department	PUBLIC WORKS & FACILITIES
Type	Capital Equipment
Project Type	Equipment Request
Request Groups	Vehicles and Mobile Equipment

Description

Tracked skid steer and attachments to replace the current 14-year-old skid steer. The skid steer is used by Public Works for a variety of tasks year-round, and this replacement will allow the department to continue to benefit from a highly versatile piece of equipment.

Details

New Purchase or Replacement: Replacement

Supplemental Attachments

Skidsteer grader blade

Skidsteer

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$0	**$200K**	**$200K**

Detailed Breakdown

Category	FY2028 *Approved*
Equipment	$200,000
Total	**$200,000**

Funding Sources

FY2027 Budget
$100K

Total Budget (all years)
$200K

Project Total
$200K

Detailed Breakdown

Category	FY2027 *Approved*	FY2028 *Approved*	Total
Taxation	$100,000	$100,000	**$200,000**
Total	**$100,000**	**$100,000**	**$200,000**

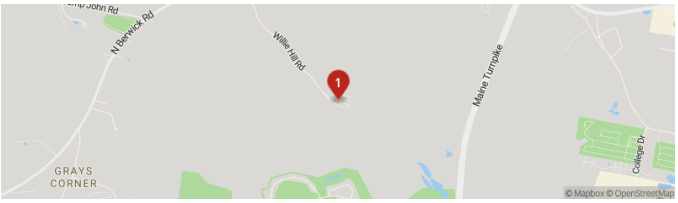
Transfer Station Generator and Safety Improvements

Deferred

Overview

Request Owner	Steve Buckley, Public Works Director
Department	PUBLIC WORKS & FACILITIES
Type	Capital Improvement
Project Type	Building and Building Improvements Requests
Request Groups	Building and Building Improvements

Project Location



Description

The Transfer Station does not currently have a generator. During power outages we are forced to shut down operations because we cannot process payments or operate the recycling and trash compactors. Installing a generator would allow the facility to remain open and fully functional during power loss.

In addition, this request includes funding for necessary safety improvements in the demolition container area. The existing concrete blocks are broken and uneven and there is insufficient protective barrier for members of the public using the demolition bins. These improvements will help eliminate safety hazards and bring the area up to an appropriate standard for regular public use.

Details

Type of Project: Refurbishment

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$150K	**$150K**	**$150K**

Detailed Breakdown

Category	FY2027 *Approved*
Construction/Maintenance	**$150,000**
Total	**$150,000**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$150K	**$150K**	**$150K**

Detailed Breakdown

Category	FY2027 *Approved*
Taxation	$150,000
Total	**$150,000**

Special Revenue Funds by Fund Number

Special revenue funds are established to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditures for specific purposes.

	Type	Account #	Bal 6/30/22	6/30/2023	Bal 6/30/24	6/30/2025	1/31/2026	Notes
Drug Seizure (0002) – This fund is used to account for transactions related to drug related education as specified by the state government.	Restricted	0002	10,189	10,360	10,650	10,892	11,916	
Drug Forfeiture (0008) – This fund is used to account for transactions related to drug related education as specified by the federal government.	Restricted	0008	17,424	17,718	18,213	18,628	18,814	
Moorings & Floats (0012) – This fund is used to account for transactions related to the rental and maintenance of the moorings and floats.	Special	0012	546,726	673,744	387,786	509,679	525,937	
Town Clerk Animal Control (0201) - Used to account for transactions related to animal registration licenses. A portion of these funds are remitted to the State and a portion is retained in the Town per State regulations to pay for local animal shelter requirements.	Restricted	0201	90,851	102,366	91,053	100,776	103,665	
Shellfish Control (0210) - Used to account for transactions related to shellfish licenses issued by the Town Clerk. A portion of these funds are remitted to the State and a portion is retained in the Town per State regulations to pay for local shellfish needs.	Restricted	0210	28,722	26,925	26,594	15,620	19,379	Shellfish Committee funds
TC MOSES - State (0215) - Used to account for transactions related to State of Maine inland fisheries transactions. State fees for hunt/fish, boat registations, etc.	Restricted	0215	0	819	18,903	-512	11,359	
State Plumbing Permits (0415) – Pass through account for State portion of Plumbing Permits	Restricted	0415	0	-535	7,270	-738	-12	
Admin State Auto Reg (0435) – Pass through account for State portion of vehicle registrations, i.e. Sales tax, Title and Plates.	Restricted	0435	0	0	0	-183	29,336	
Fuel Donations (0475) - To account for transactions related to donations made by Wells citizens and businesses to assist town residents with heating fuel needs. This is in addition to the State General Assistance Program but we can not be reimbursed for these expenditures by the State.	Restricted	0475	46,952	65,720	76,208	79,266	76,028	
We Are Wells (0476) Created in FY 2021 by the Board of Selectmen to be used to help individual needing help resulting from Covid-19 issues. Funds pay for vouchers for Hannaford, vouchers for IGA, vouchers for any store that we do now. It will also help us do energy purchase for them and other things that our GA administrator and the York county community action program who are teamed up to help. Saint Mary's food pantry program will also be teamed up to help and we will be reaching out to them to help with their operations.	Restricted	0476	33,954	24,702	20,516	12,437	11,113	
Recreation Tennis (0510) - Established in FY 23 to hold the funding for the future replacement fo the tennis courts at the Walter Marsh Recreation Center.	Special	0510	0	100,000	225,731	0	-15,875	
Wells Activity Center (0522) - Used to account for transactions related to all the special functions held at the Wells Activity Center.	Special	0522	10,038	-1,177	3,218	3,368	3,428	

Special Revenue Funds by Fund Number

Special revenue funds are established to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditures for specific purposes.

	Type	Account #	Bal 6/30/22	6/30/2023	Bal 6/30/24	6/30/2025	1/31/2026	Notes
Recreation Equipment Replacement (0527) - Used to account for funding for equipment puchases for the Parks and Recreation Department.	Special	0527	0	0	0	0	27,782	
Public Works Equip Res (0701) - This fund is used to account for transactions relating to the vehicle and equipment replacement schedule for public works and the transfer station.	Capital	0701	407,116	545,212	1,020,291	308,339	23,533	
Drainage Projects (0702) - This Fund was created in FY 2026 to account for transactions relating to Town-wide drainage projects.	Capital	0702	0	0	0	0	318,089	
Fire Truck Reserve (0703) - This fund is used to account for transactions relating to the vehicle and equipment replacement schedule for the fire department.	Capital	0703	407,825	277,325	327,720	437,871	279,051	
Conservation Landbank Reserve (0705) – This fund is used to account for transactions related to the purchase of land for conservation and open space.	Special	0705	243,779	422,249	582,753	360,558	989,998	
Infrastructure Reserve (0708) – This fund is used to account for transactions related to replacement of seawalls, bridges and major infrastructure needs. It is also used for the Town's match for FEMA grants.	Special	0708	832,249	1,323,074	1,727,865	1,693,155	1,299,226	
Inland Golf (0713) – To account for fees related to the Old Marsh Golf Course and residential community located on Route 98. Created by specail Town Meeting to be used to fund projects related to growth.	Special	0713	367,305	273,947	312,295	202,295	202,295	
Ambulance (0715) – This fund is used to account for transactions related to ambulance replacement in conjunction with the Wells Emergency Services.	Special	0715	240,176	27,124	12,250	123,293	211,982	
FD Gear Replacement - Created in FY 25 to track transactions related to the gear replacement within the Fire Department	Special	0718	0	0	0	49,460	119,460	
FD Radio Replacement - Created in FY 25 to track the transactions related to radio replacement for the Fire Department.	Special	0719	0	0	0	17,753	37,753	
Pavings/Bridges/Culverts (0723) - This fund is used for transactions related to repair and replacement of roads, bridges, and culverts.	Capital	0723	326,987	621,932	47,905	77,824	265,823	
CCTV Fund (0731) - Renamed in FY 25 to be used for CCTV Purchase and Replacement Funds for tracking of townwide security camera purchases and repairs	Special	0731	16,900	16,900	16,900	45,265	45,265	
Rec Site Plan (0732) - Approved at FY 2007 Town Meeting to develop a site plan for the Recreation Department as part of its long range strategic plan.	Special	0732	5,000	5,000	976	976	976	
FD Misc Op Equip Res. (0734) - used to hold funding for the purchase of FD equipment.	Capital	0734	65,447	13,011	66,290	46,113	213,938	
WEMS Major Medical Devices (0735) - Used to hold the funding for the future purchase of medical devices such as defibs, stretchers, etc.	Capital	0735	6,486	12,009	11,115	10,025	50,025	
TC Voting Machines (0736) - This fund is used to account for transactions related to lease/purchase of machines to according to State and Federal guidelines.	Capital	0736	16,613	14,613	33,613	33,613	33,613	
PD Donations (0738) - Used to record funds received as donations to the police department. Funds are used for purchases as specified by the donor.	Special	0738	3,426	3,426	3,426	0	0	Closed in FY 25, used toward PD & Dispatch Software

Special Revenue Funds by Fund Number

Special revenue funds are established to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditures for specific purposes.

	Type	Account #	Bal 6/30/22	6/30/2023	Bal 6/30/24	6/30/2025	1/31/2026	Notes
Town Wide Misc (0739) – Approved at FY 11 Town Meeting for unknown daily maintenance throughout the Town.	Special	0739	89,461	23,329	-15,589	81,980	81,979	Being used for the Comp Plan and Wayfinder Projects. Comp Plan
Work Station and IT Network (0740) – Used for the rotating three year program to refresh/update Town computers and account for IT Network projects to keep Town IT structure functioning.	Special	0740	253,058	197,654	101,353	184,387	601,820	
PD Recorder/Misc Oper Equip(0742) – Used to record the emergency and business phones in Dispatch and the Police, Fire and EMS radio traffic. Also includes tower project and other equipment purchases.	Special	0742	139,973	70,570	67,986	0	0	Closed in FY 25 and used toward Police & Dispatch Software
Asessor Revaluation (0744) - Used to record funding for revaluations.	Special	0744	280,000	216,689	44,637	44,637	44,637	
Harbor Dredge/Beach Sand Restoration (0805) – This fund is used to account for transactions related to harbor dredge projects and to receipt the portion of parking lot sales for future beach sand restoration efforts.	Special	0805	98,721	91,682	-8,811	-79,578	-75,622	In FY 23 Fund 0804 was merged to 0805.
Drakes Island Dune Restoration (0806) - Established in FY 24 to track funds received for the future dune restoration project that is needed on Drakes Island.	Special	0806	0	0	-6,000	-6,000	-6,000	
Traffic Study (0814) – This fund is used to account for transactions related to the traffic impact study.	Special	0814	21,925	23,129	-32,549	-13,738	-13,738	Waiting for MEDot's share of Rt 1 Study
Building Improvements (0817) – This fund is used to account for transactions related to repairs and maintenance on Town buildings.	Special	0817	173,364	123,076	111,318	100,192	140,997	Using $60,000 Harbor Storage, $ 60,000 for Town Hall Site Plan/Drainage and 3rd Floor Egress.
Town-wide - Facility Needs Study (0818) - In FY 25 this fund revolved from being a Public Works Facility study to be a Town-wide Facilities Study.	Special	0818	0	11,000	22,000	125,793	33,948	
Revolving Vehicle Loan (0827) – This fund is used to account for transactions related to the purchase and refunding for new vehicles.	Special	0827	43,430	37,183	0	0	36,874	
Tech Comm/Mapping (0830) – This fund is used to account for transactions related to computer mapping project as part of the GIS master plan.	Special	0830	23,557	12,807	32,213	46,994	46,994	
Fire Substation Sprinkler (0844) - Created in FY 22 during the CIP process. To account for funding for future installation of a sprinkler system at the Fire Substation.	Special	0844	10,000	174,701	168,909	0	0	Closed in FY 25 and used toward Townwide Facilities Needs Study.
PD/Dispatch Software (0845) Created in FY 23 to account for funds for the future upgrade of PD/Dispatch software.	Special	0845	0	50,000	100,000	200,000	200,000	
Library (0851) – This fund is used to account for transactions related to the library building expansion.	Special	0851	46,796	14,745	14,745	14,745	14,745	
Library Donations (0853) – This fund is used to account for transactions relating to the library.	Special	0853	11,586	15,973	18,225	12,584	17,466	
School House 9 (0903) – This fund is used to account for transactions related to the upkeep of the school house.	Special	0903	20,293	35,293	34,290	34,290	34,290	

Special Revenue Funds by Fund Number

Special revenue funds are established to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditures for specific purposes.

	Type	Account #	Bal 6/30/22	6/30/2023	Bal 6/30/24	6/30/2025	1/31/2026	Notes
Preservation (0906) - Originally approved at the FY 2005 Town Meeting with an addition in FY 06 for restoration work in conjunction the Town Historic Preservation Commission at the 1710 Cape (located adjacent to the Town Hall). The Town acquired the house in 1999. Renamed in FY 19 to Preservation to account for preservation transactions for Town owned properties.	Special	0906	36,626	19,124	39,124	39,124	39,124	
Harbor Park General (0907) – This fund is used to account for transactions related to improvements and repairs at the harbor park. Also used for rentals of gazebo and pavillion.	Special	0907	66,312	68,035	63,426	75,393	78,958	
Wells Police Association (0925) – PD Union Fund. This fund is used to account for transactions related to employee to employee concerns.	Restricted	0925	1,053	2,033	2,404	0	0	
Wellness Works (0942) – Grants related to activities of the Town's wellness committee.	Restricted	0942	50	0	0	83	426	
Recreation Copier (0943) - Created in FY 23 to account for transactions relating to copier and printer purchases at the Recreation department.	Special	0943	0	1,005	1,005	0	0	
Maine Coastal Program Grant (0948) - This fund was established to account for matching grant funds used for coastal grant projects.	Special	0948	4,766	4,766	4,766	4,766	4,766	
Harbor Grants (0951) - Created FY 15 to account for various grants that the Harbor Master is awarded	Special	0951	15,583	861	-721	279	879	
FLAP Grant - Harbor Rd (0953) - Created FY 19 to account for transactions related to the grant application for the Harbor Rd Project.	Restricted	0953	-384,902	-384,902	-8,372	0	0	
National Opioid Settlement (0954) - Created in FY 23 to account for transactions related to the Town's share of a national settlement to bolster opioid abatement work in the Town.	Restricted	0954	0	20,547	43,687	55,035	63,802	
Fed 21.027 ARPA Award Funding (2000) - Created in FY 23 to account for transactions related to the federal funding for the Town's ARPA Award.	Restricted	2000	1,120,620	1,042,539	946,631	497,174	466,749	
GRAND TOTALS			**5,796,431**	**6,448,303**	**6,794,218**	**5,573,911**	**6,726,986**	
2021 Infrastructure Bond (0724) - Used to manage bond funds for 2021 approved infrastructure bond. Projects in this bond are Pineledge/Robinson Rd Drainage, Webhannet North Seawall, Webhannet South Seawall	Bond	0724	3,582,167	3,568,398	3,711,523	3,826,085	3,561,213	
Public Safety Facility (0840) - Bond funding for the Public Safety Facility Project.	Bond	0840	99,089	72,883	76,165	0	0	Propose to use remaining funds to do Public Safety Additional Parking Lot Project. Reallocate remaining $80,000 currently in Parking Lot Project to FD Substation Sprinkler Project. Remaining bond funds need to be used in the next year.

Special Revenue Funds by Fund Number								
Special revenue funds are established to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditures for specific purposes.								
	Type	Account #	Bal 6/30/22	6/30/2023	Bal 6/30/24	6/30/2025	1/31/2026	Notes
2023 Infrastructure Bond (0880) - Bond approval was obtained in June 2022 to get a $2.25M. Bond has to be secured. Bond will be used for Bragdon Rd Culvert/Charles West Bridge Replacement, Newhall Bridge Replacement, Coles Hill Bridge Replacement	Bond	0880	-15,494	2,011,239	703,224	722,929	735,327	
BOND TOTALS			3,665,763	5,652,520	4,490,912	4,549,013	4,296,540	