



FY2027 Proposed Budget
General Fund & Operating Accounts

This page intentionally blank

Table of Contents

General Fund Analysis.....	5
General Fund Non-Property Tax Revenues.....	17
General Fund Expenditure Summaries.....	19
Operating Expenditures:	
General Government.....	29
111 Administration	
111-1 Council	
111-2 Legal	
112 Town Clerk	
113 Building Maintenance	
118 Communications	
119 Sustainability	
121 Assessing	
116 Cable TV	
125 Information Systems	
Finance and Risk Management.....	41
122 Finance	
123 Debt Service	
124 Insurance	
Public Safety.....	45
131 Police: Patrol	
131-1 Police: Administration	
131-2 Police: Criminal Investigations	
131-3 Police: School Resource Officers	
134 Police: Dispatch	
136 Harbor Patrol	
136-1 Animal Control	
137 Police: Building Maintenance	
135 Traffic Signals	
132 Fire / Emergency Medical Services	
Public Works.....	64
141 Public Works: Streets	
143 Public Works: Transfer Station	
050 Public Works Internal Service Fund: Fuel & Maintenance	
220 Public Works Special Revenue Fund: Solid Waste-PAYT	
Community Development.....	71
162 Community Development	
Parks and Community Programs.....	73
170 Mason-Motz Community Center	
171 Parks	
229 Community Programs Special Revenue Fund	
Non-Departmental.....	79
198-8530 Senior Property Tax Assistance	
198-8920 Contingency	
198-9020 Transfers to Special Revenue Funds	
198-9030 Transfers to Capital Improvement Programs	
199-8500 Contribution to Library	
199-8510 Cumberland County Tax	
199-8515 Metro Assessment	

This page intentionally blank

General Fund Analysis

The budget for the Town of Falmouth was developed with three founding principles:

- Maintain current levels of service by preserving the outstanding workforce that will bring its best and make a difference for the town of Falmouth now and in the future;
- Maintain existing infrastructure and facilities to meet current and future needs;
- Maintain a strong fund balance for financial resiliency.

FY2027 Budget Drivers

Several key factors affected the development of the FY2027 budget, which will be discussed in more detail below.

- Loss of \$450,000 of excise tax
- Declining Federal grants availability
- Union contracts & personnel costs
- Health insurance costs
- Increasing costs of vehicle maintenance
- Expiring TIFs and constraints on available funds
- Manufacturing delays and price increases for heavy equipment and vehicles

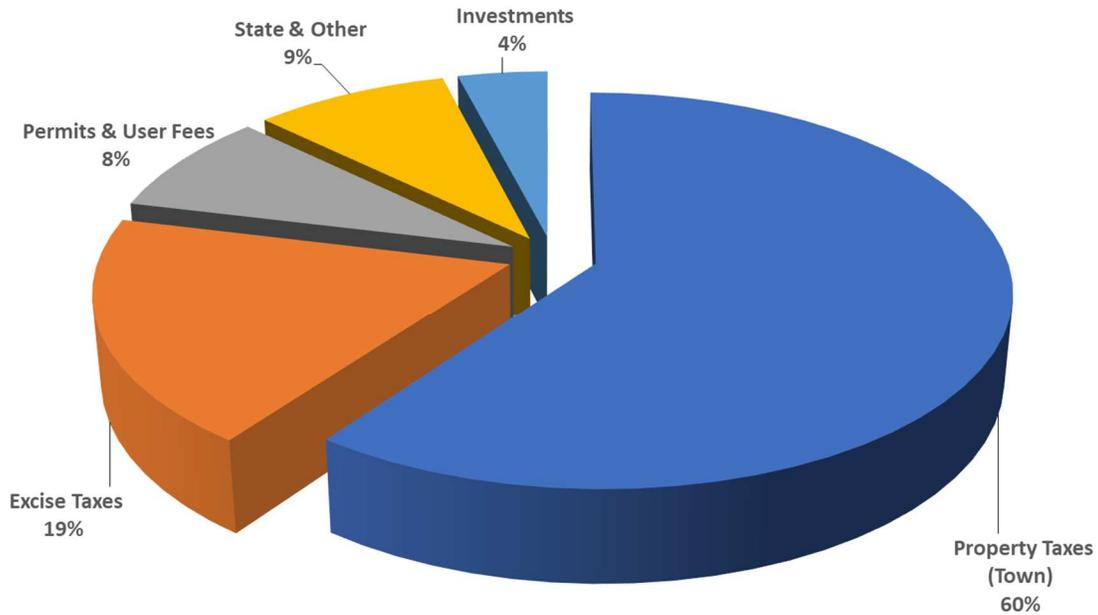
Tax Rate Calculation

This tax rate calculation assumes a projected increase in property valuation of 0.70%, or approximately \$27.7 million. The final tax rate will be based on actual valuations as of April 1, 2026, which are expected to be finalized in August or September. Please see discussions below for additional information on each element used in the calculation.

Property Tax Rate Calculation Fiscal Year 2027 Town Portion	
Expenditures	\$ 22,113,839
Overlay	51,393
Non-property tax revenues	(9,879,926)
Use of General Fund unassigned Fund Balance	(100,000)
Net to be raised from property taxes	\$ 12,185,306
Fiscal year projected valuation	\$ 3,980,972,000
Estimated Town portion of projected tax rate	
Fiscal year 2026 tax rate (Town portion)	\$ 2.90
Fiscal year 2027 estimated rate increase	\$ 0.16
Fiscal year 2027 estimated % increase	5.52%
Fiscal year 2027 estimated tax rate (Town portion)	\$ 3.06

General Fund Revenues

Municipal operations are supported by several revenue sources including property taxes. Property taxes account for 60% of all revenue sources for municipal (non-education) services. The following pie chart shows where our revenues originate and demonstrates our reliance on property taxes (this does not include the School portion of property taxes).

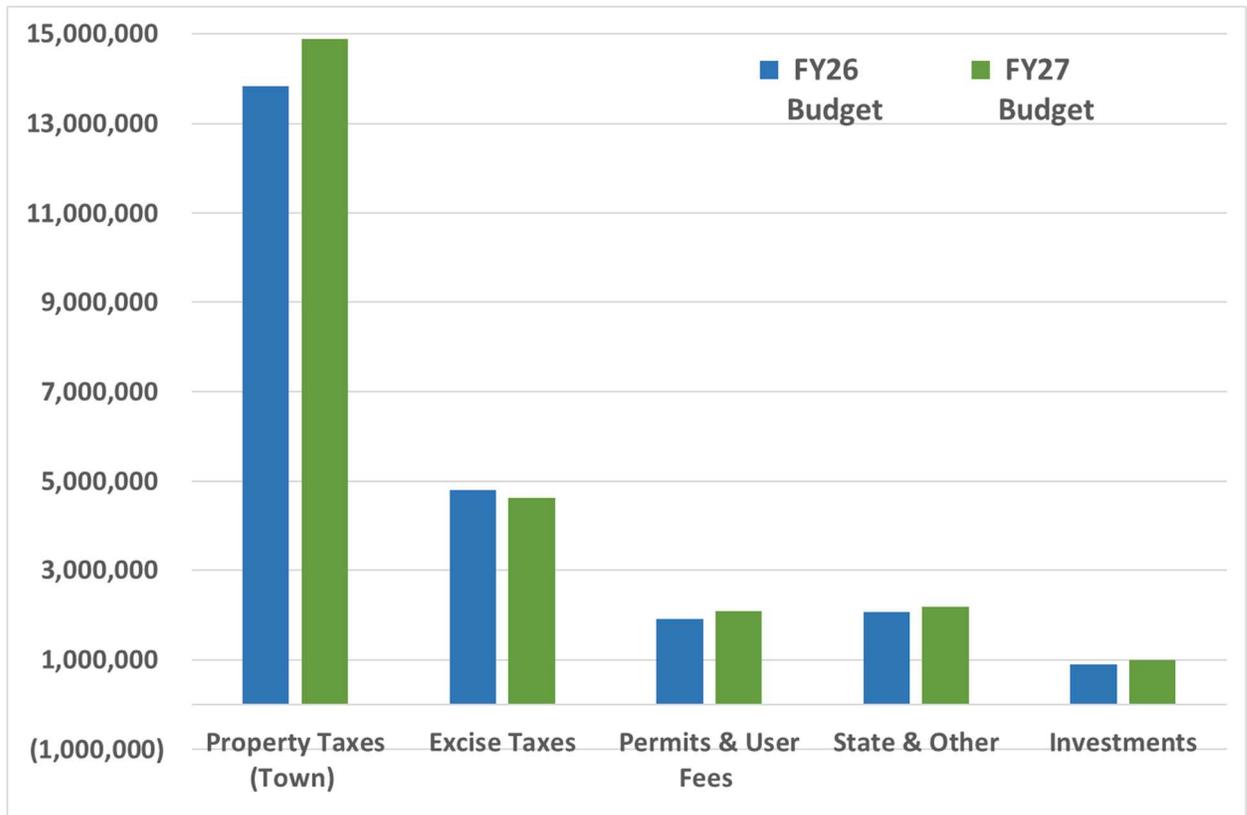


Non-property tax revenues are estimated to increase 2% from FY26 to FY27. The town suffered a significant revenue loss of \$450,000 of excise tax due to a major taxpayer relocating their business to another town. This created a loss of 5% of all non-property tax revenues for the town. We believe we will make up some of that loss with a continuing increase in excise taxes from other sources, as well as planned increases in fees for building and other permits. Projections are based on prior year trends and known changes in state and federal laws. The State Revenue Sharing budget is based on projections provided by the State Treasurer's Office. Estimates for investment income continue to be high due to a favorable interest environment, however this revenue line can be unpredictable and could be significantly impacted if interest rates fluctuate.

General fund non-property tax revenues consist of:

	FY26 Budget	FY27 Budget	Change	
Excise Taxes	4,800,553	4,627,260	(173,293)	-3.61%
Permits & User Fees	1,902,154	2,075,588	173,434	9.12%
State & Other	2,068,314	2,177,078	108,764	5.26%
Investments	900,000	1,000,000	100,000	11.11%
Total	\$ 9,671,021	\$ 9,879,926	\$ 208,905	2.16%

The following bar graph compares the FY26 and FY27 General Fund revenue budgets. The increase in total property tax collections is due to a projected mil rate increase of \$.16 or 5.52%.



Use of General Fund Unassigned Fund Balance

General Fund unassigned fund balance provides the town with a reserve fund for use in unforeseen, unbudgeted situations, as well as providing proof of financial stability to bond holders and rating agencies, which can result in reduced long-term borrowing costs for major projects. To minimize impact on the tax rate, the Town periodically uses Unassigned Fund Balance to supplement the annual budget for capital projects or non-recurring/non-continuous expenditures. Per the town’s Fund Balance Policy (available on the Finance Department web page), unassigned fund balance can only be used to lower taxes or offset normal operating expenditures when it is done as part of a planned drawdown with a minimum period of five years.

For FY27, the town has proposed use of \$800,000 of unassigned fund balance to support the Capital Improvement Program.

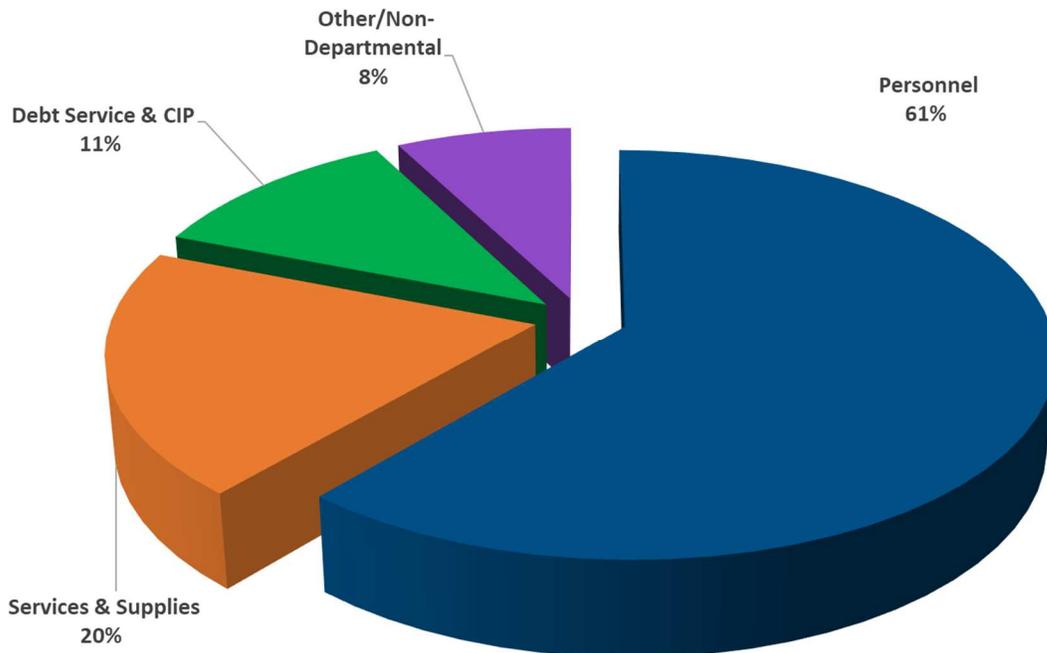
Due to the unexpected and significant reduction to non-property tax revenues as a result of the loss of a business that paid significant excise tax, town staff recommended and the Town Council approved use of a limited amount of General Fund Unassigned Fund

Balance to lessen the property tax impact of this loss for residents. The town is planning to use decreasing amounts of unassigned fund balance over the next five years, starting at \$100,000 and decreasing to \$60,000 in the fifth year. It is our expectation that by the end of the five years, other non-property tax revenues will have increased enough to offset the lost excise tax revenue.

Expenditures (Overall)

This table and following chart demonstrate how funds are allocated between four major categories. Municipalities are primarily service organizations, providing public safety, road plowing and maintenance, elections, and many other services. This results in a significant amount of our budget being associated with personnel costs.

	FY2026 Budget	FY2027 Proposed	Change	% Chng
Personnel	13,109,858	13,557,153	447,295	3.41%
Services & Supplies	4,160,290	4,342,852	182,562	4.39%
Debt Service & CIP	2,204,297	2,518,966	314,669	14.28%
Other/Non-Departmental	1,609,966	1,694,868	84,902	5.27%
	\$21,084,411	\$22,113,839	\$ 1,029,428	4.88%



Expenditures (Personnel)

The total cost of personnel services (wages and benefits) in the FY27 General Fund budget is **\$13,557,153** representing a 3% increase over FY26. Much of the difference in this category is a result of the following:

The change in wages and associated costs includes contracted COLA and step increases, a 3% non-union COLA, as well as the increased related costs of Social Security, Maine Paid Family Medical Leave, and retirement contributions. Health insurance continues to be a significant cost, with a 12% increase in premiums this year, on top of an 11% increase last year, a 23% increase over the past two years. To reduce the personnel budget's impact on the Town portion of the tax rate, the difficult decision was made to reduce or eliminate staff: we eliminated the position of Sustainability Coordinator in the Administration budget; eliminated a vacant position for a plow driver/ heavy equipment operator in the Public Works budget; and reduced Per Diem staffing in the Fire Department (used to fill shifts when full-time employees are not available). We also moved an additional \$175k of wages and benefits to TIF funds. There is very little additional funding available in the TIFs to continue moving these costs to TIFs, so this savings mechanism may not be available in future years. The personnel budget continues to assume that there will be vacancies in public safety positions that will result in over \$130k of savings in those budgets.

Expenditures (Supplies and Services)

The proposed budget includes **\$ 4,342,852** for supplies and services, an increase of \$182,600 or 4% from the FY26 budget. Some notable impacts in this category include:

For the past few years, 100% of the Town's electricity cost has been covered by credits from Central Maine Power for the solar power generated by the Town's solar array (located on the old landfill, next to the transfer station). During the 2026 Maine State Legislature, a bill was passed that reduces the value of those credits; as a result we are estimating electricity will cost the Town around \$17,000 in FY2027.

Equipment, vehicle and building maintenance costs have been steadily increasing across all departments. A new town-wide license plate recognition system was added and required an increase of \$14.5k in the Police Department equipment maintenance line. The budgets for vehicle maintenance have not been keeping up with costs, especially for large, complex vehicles like fire engines and plow trucks. Significant adjustments were made across all departments to bring them closer to actual vehicle maintenance costs we have experienced over the past few years. Increases in the costs of supplies and services have increased the cost of maintaining all town buildings.

Other notable changes were for the town's contract with the Falmouth Land Trust to manage the town's open spaces; the addition to the Police Department budget of the cost of a mental health liaison that is shared with neighboring towns through a contract with Cumberland County and which was previously covered by Federal ARPA grants; and a significant reduction in workers compensation insurance premiums as a result of the town's experience modification factor being reduced from 0.85 to 0.66. This modification factor is based on the cost of claims over the previous few years, and based on this year's activity the factor, and thus the cost, are expected to increase next year. Also, as part of cost cutting measures to minimize the tax impact of this year's budget, funding for contributions to local social services agencies was reduced by \$10,000, and the annual dinner to celebrate residents who volunteer for town committees will be changed from a buffet and dinner to a smaller event, reducing that budget by \$5,000.

Expenditures (Capital Outlay / Debt Service)

Funding levels in this category are the foundation for ongoing fiscal stability. We will continue to fund capital needs from annual revenues, capital CIP funds, Tax Increment Financing Districts and the issuance of debt. For FY2027, CIP transfers and debt service costs will total **\$2,518,966**. A successful capital improvement program (CIP) will avoid substantial fluctuations in the impact on the mil rate. Over the past 10 years, the annual appropriation to CIP has averaged between \$1.6M and \$1.8M, with some fluctuations from year to year but overall remaining fairly steady. Beginning two years ago, the Town started incorporating increases in the CIP budget to fund borrowing to pay for urgently needed repairs and renovations to the Public Works and Fire Department buildings, with plans for additional increases in FY27 and FY28 to cover projected costs. To reduce the overall tax impact on the CIP budget, TIF funding has been used to offset eligible public safety related costs. Use of TIF funding for these costs is estimated to be in excess of \$1 million per year for each of the next few fiscal years. For FY2027, the CIP appropriation will be increasing \$323,000 or \$0.07 on the mil rate.

There is increasing pressure on this budget due to significant price increases for heavy equipment. For example, a new tanker truck for the Fire Department was ordered four years ago at a cost of \$795,000; to purchase the same truck today would cost \$1.1 million, a 33% increase.

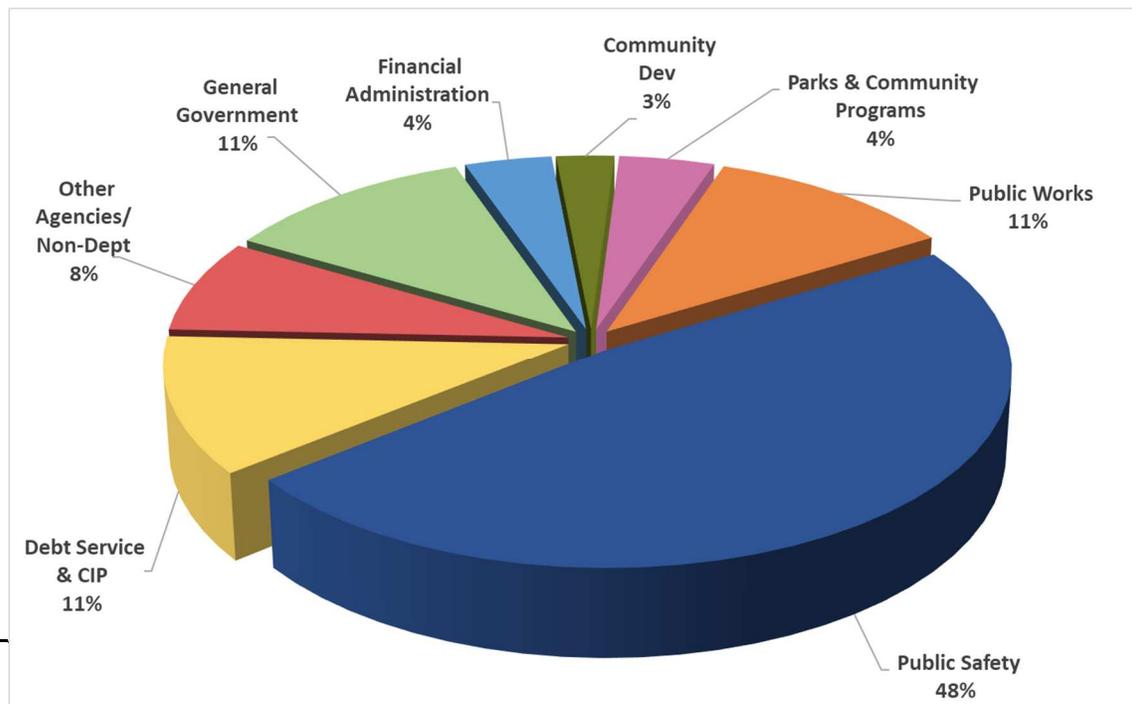
Expenditures (Other agencies and non-departmental items)

This expenditure category comprises contributions to outside agencies including the Falmouth Memorial Library and the Greater Portland METRO transportation system, the Senior Property Tax Assistance Program, transfers to Special Revenue funds, and contingency. Total funding for FY27 is **\$1,694,868**, an increase of just under \$85,000 (5%) from the prior year.

The original funding request from the Library would have increased this budget \$77,000, however due to budget pressures this was reduced to \$37,000. The cost of the assessment for METRO increased \$84,000 due to the depletion of Federal ARPA grant funds, however we determined that most of this increase was an eligible TIF cost and the impact to the General Fund was reduced to just \$3,500. There was also an increase to the contingency budget for unanticipated expenses.

Expenditures (Budget Summary by Department)

The following pie chart illustrates the proposed General Fund budget by department. The majority of spending (70%) goes toward Public Safety (Fire and Police), Public Works (road, sidewalk and drainage repairs; winter road maintenance; and other infrastructure support), and debt service and capital to maintain equipment, facilities and infrastructure. Payments to other agencies (METRO, Library) and non-departmental costs (including the Senior Property Tax Assistance program) account for 8% of the budget. The remainder of the budget supports parks and community programs, community development, long-term planning, code enforcement, assessing, Town Clerk services (including management of elections), review and development of Town ordinances, Council support, information technology and security, and finance and general administration.



Financial Condition

One of the primary strengths of the Town of Falmouth has been and continues to be its stable financial condition. This part of the report demonstrates financial condition by analyzing several characteristics and practices.

Analysts, including bond rating agencies that determine the Town’s credit rating, use several financial indicators to measure a municipality’s financial condition. This report identifies the following information/indicators: property tax burden; ratio of bonded debt to assessed valuation; direct debt per capita; tax collection rate; and the Town’s General Fund unassigned fund balance.

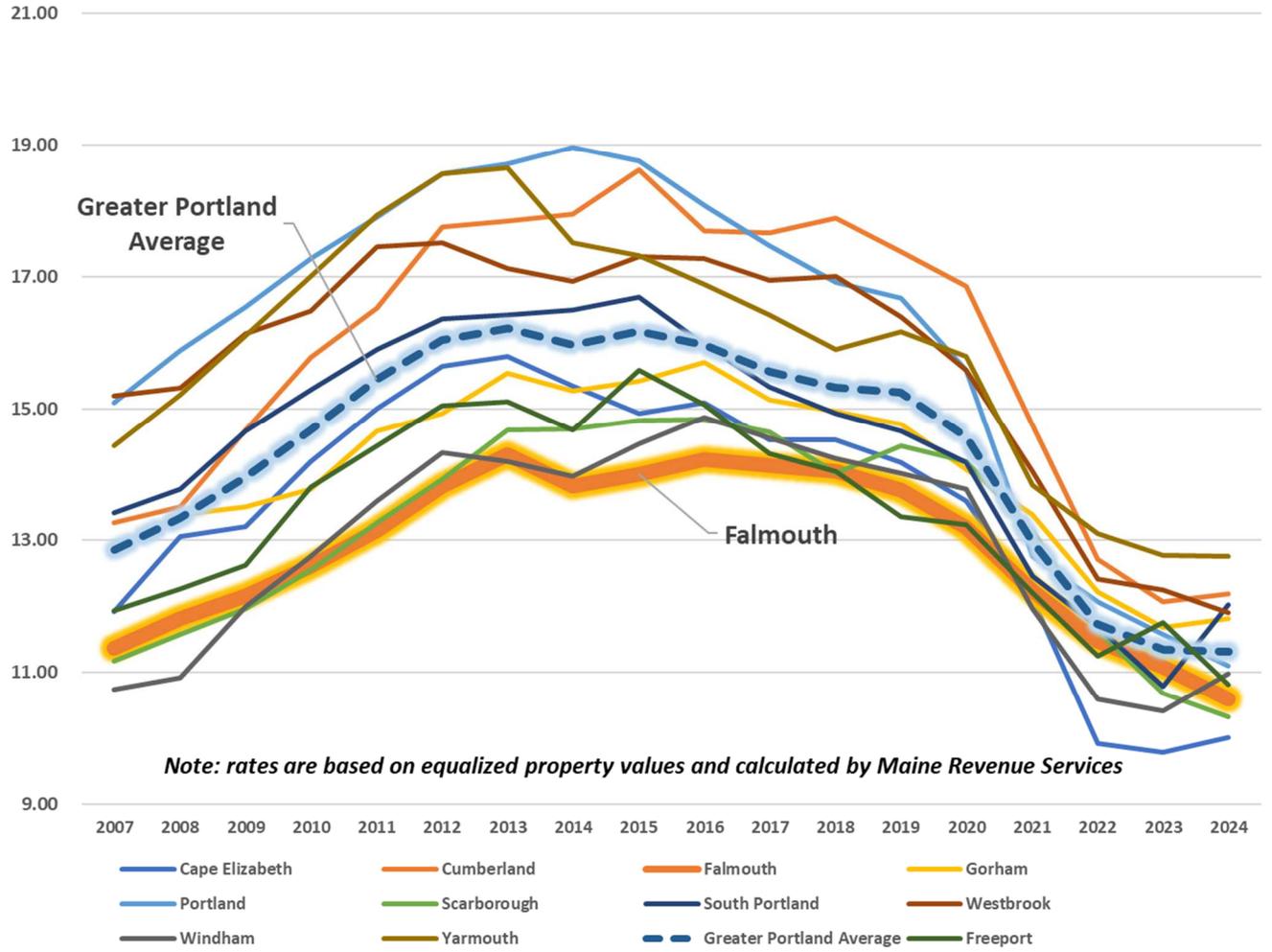
Property Tax Burden

Maine Revenue Services publishes annual full value tax rates (State Valuation) for all Maine communities. Full value tax rates measure the assessed value of properties in a municipality compared to sales data. The ratio of the difference between the assessed value and sales data is used to calculate the full value tax rate, which provides fair comparisons between communities based on current sales information. The State uses the full value tax rates for many different purposes including calculation of State aid for education and municipal revenue sharing. Towns monitor this information and will usually undertake a town-wide revaluation when the difference between assessed values and current sales values gets too large. Because the State valuation process takes about 18 months to complete, the State Valuation lags actual market and assessed values by almost two years.

This table compares Falmouth’s full value rate with other area communities. The most recent available data demonstrates that Falmouth’s full value rate was \$0.74 below the regional average in 2024. Since at least 2007 Falmouth has had a rate below the average every year.

Greater Portland Communities										
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Cape Elizabeth	14.93	15.09	14.52	14.53	14.18	13.59	12.11	9.92	9.78	10.01
Cumberland	18.63	17.70	17.67	17.89	17.38	16.86	14.75	12.71	12.07	12.19
Falmouth	14.00	14.22	14.13	14.05	13.76	13.19	12.24	11.47	11.08	10.58
Freeport	15.58	15.06	14.32	14.05	13.35	13.24	12.21	11.24	11.76	10.81
Gorham	15.42	15.70	15.13	14.96	14.76	14.08	13.38	12.22	11.68	11.82
Portland	18.76	18.08	17.47	16.92	16.68	15.59	12.76	12.07	11.57	11.09
Scarborough	14.82	14.84	14.64	14.01	14.44	14.20	13.14	11.64	10.68	10.31
South Portland	16.70	15.98	15.33	14.92	14.65	14.18	12.46	11.69	10.78	12.03
Westbrook	17.31	17.27	16.94	17.01	16.39	15.59	14.05	12.41	12.25	11.91
Windham	14.46	14.86	14.56	14.24	14.01	13.77	11.96	10.58	10.41	10.97
Yarmouth	17.32	16.88	16.42	15.90	16.17	15.80	13.83	13.10	12.77	12.76
Greater Portland Average	16.18	15.97	15.56	15.32	15.24	14.55	12.99	11.73	11.35	11.32
Falmouth	14.00	14.22	14.13	14.05	13.76	13.19	12.24	11.47	11.08	10.58
Variance from Average	2.18	1.75	1.43	1.27	1.48	1.36	0.75	0.26	0.27	0.74

Full Value Tax Rates Selected Greater Portland Communities



Debt Ratios

The Maine Municipal Bond Bank has found the average debt/valuation ratio for Maine municipalities to be 2.1%. Based on state statute, municipalities have a legal debt limit of 15%, however, bond analysts consider anything under a 3% debt/valuation ratio to be acceptable. As of June 30, 2025, Falmouth's gross debt/valuation ratio was 0.66%. It should be noted that the bonded indebtedness of the Town's sewer utility is paid through sewer user charges, and not through property tax dollars, and is not reflected in this table.

Fiscal Year End June 30	Pop.**	Assessed Valuation* (x 1,000)	Total Direct Debt (x 1,000)	Debt as % of Assessed Value	Direct Debt per Capita
2025	12,444	\$4,261,835	\$27,975	0.66%	2,248.07
2024	12,444	\$4,209,927	\$31,195	0.74%	2,506.83
2023	12,444	\$4,104,443	\$31,255	0.76%	2,511.65
2022	12,444	\$2,538,208	\$34,575	1.36%	2,778.45
2021	12,444	\$2,492,781	\$38,820	1.56%	3,119.58
2020	12,162	\$2,488,608	\$43,060	1.73%	3,540.54
2019	12,162	\$2,456,681	\$47,505	1.93%	3,906.02
2018	12,162	\$2,422,433	\$42,175	1.74%	3,467.77
2017	12,162	\$2,388,936	\$46,890	1.96%	3,855.45
2016	11,185	\$2,368,572	\$50,865	2.15%	4,547.61
2015	11,185	2,328,863	\$54,840	2.35%	4,903.00
2014	11,185	2,287,140	58,820	2.57%	5,258.83
2013	11,185	2,268,623	47,560	2.10%	4,252.12
2012	11,185	2,243,751	50,700	2.26%	4,532.86
*Includes TIF valuation					
**Source: U.S. Census Bureau, American Community Survey					
Total Direct Debt includes Public Safety building bond refinancing, Route 1 South infrastructure, Middle School Construction, Elementary School Construction refinancing, and the Route 100 Infrastructure/Library Construction Bond.					

The Town's credit rating was reaffirmed at Aaa by Moody's and reaffirmed at AAA by Standard and Poor's during 2023.

Assessed Valuation

The Town's total real and personal property valuation as of April 1, 2025 was **\$4,321,476,000**, including TIF districts. This is the valuation that was used to determine the FY2026 tax rate. Over the past several years the Town's valuation has consistently grown about 1% each year. For FY2027 budget purposes, we have assumed 0.70% growth in valuation, bringing the total to an estimated \$4,353,751,000. This results in an average per capita valuation for FY2027 of \$349,867, which is generally considered a very good valuation ratio for a community with a limited commercial tax base.

Tax Collection Rates

A municipality's tax collection rate is another indicator of financial stability. Falmouth has had an excellent collection rate: overall collection rates have reached 99.9% for the tax years 2010-2025.

General Fund Unassigned Fund Balance

The Town's Fund Balance policy requires the Town to maintain a General Fund Unassigned Fund Balance of at least 16.7% of the General Fund operating budget, or two months of expenditures, plus an additional \$1 million for unanticipated capital needs. Funds in excess of this balance may be used for debt reduction, capital spending, or other non-operating or non-continuing expenditures; it can only be used to lower taxes or offset normal operating expenditures when it is done as part of a planned drawdown with a minimum period of five years. Fund balance provides the Town with adequate coverage for various liabilities, accounts receivable, unforeseen expenses, or shortfalls in revenues. It has also enabled the Town to meet all its cash flow needs despite the timing of property tax collections and avoid the need for short-term borrowing in the form of Tax Anticipation Notes. Credit rating institutions such as Moody's and Standard & Poor's consider fund balance when rating municipalities. To maintain our current AAA rating the agencies are looking for an unassigned fund balance of approximately 25% of expenditures.

The most recent available audited financial statements show Falmouth's unreserved, unassigned fund balance as of June 30, 2024, was \$16,844,028. The fund balance should not be viewed as "cash on hand" or surplus funds. There are many encumbrances against the fund balance such as reserves for receivables (unpaid taxes). For example, if the tax collection rate declined to 91%, as it did during the recession in the early 1990's, the amount that would need to be reserved for tax receivables would substantially increase. The current fund balance exceeds the minimum standards set by the Council's adopted fund balance policy.

For FY2025, we are anticipating a net increase to unassigned fund balance of approximately \$1 million, after accounting for both Town and School impacts to the combined balance.

As discussed above, in FY27 the Town anticipates using \$100,000 of unassigned fund balance to reduce the impact of lost excise tax revenue as part of a five-year plan, and to use \$800,000 to support the Capital Improvement Program.

In order to balance the need for the use of unassigned fund balance with maintaining a sufficient reserve, we are recommending transferring certain funds into the unassigned fund balance account. This includes \$500,000 from the sale of land for the Scitery Woods workforce housing development, along with \$115,000 in one-time transfers of excess funds from various special revenue funds.

For the fiscal year ended 6/30/2024 (most recent audited numbers)

FY2024 General Fund Operating Budget	\$	67,507,221
<i>(combined Town & School)</i>		
Unassigned Fund Balance as of 6/30/2024	\$	16,844,028
Minimum reserve required (16.7% of operating budget)	\$	11,273,706
Additional required reserve for unanticipated capital needs	\$	1,000,000
Unassigned Fund Balance above required reserve	\$	4,570,322
Unassigned Fund Balance as % of Operating budget		24.95%

Town of Falmouth: FY2027 Budget Proposal
General Fund - Non-Property Tax Revenues

Acct No	Account Name	Actual FY24	Actual FY25	Budget FY26	Budget FY27	\$ Change	%	Explanation
	TOTAL GENERAL REVENUES	10,082,412	11,259,833	9,671,021	9,879,926	208,905	2.2%	
R3020	Boat Excise Taxes	35,379	35,705	36,000	36,000	-	0.0%	
R3030	Auto Excise Taxes	4,379,767	4,822,629	4,764,553	4,591,260	(173,293)	-3.6%	5% Increase less \$450k CEA registrations
R3110	Building Permits	65,988	541,645	100,000	250,000	150,000	150.0%	
R3112	Electrical Permits	39,513	42,985	32,640	32,640	-	0.0%	
R3115	Growth Permit Fees	7,800	8,400	8,000	16,000	8,000	100.0%	Would require amendment to ordinance
R3116	Code Enforcement - Fines	1,561	8,651	0	0	-		
R3117	Ordinance Amendment Fee	0	2,500	0	0	-		
R3120	Zoning Board Fees	11,375	6,500	5,400	5,400	-	0.0%	
R3123	Planning Board Fees	35,918	49,593	15,000	25,000	10,000	66.7%	FY23 & FY24 were high compared to prior 10 years, which averaged ~\$16k / yr
R3130	Town Clerk Licenses/Fees	11,344	13,878	11,398	11,398	-	0.0%	
R3132	Street Permits	12,640	12,919	10,000	10,000	-	0.0%	
R3135	Dog License Fees	5,408	5,076	5,000	5,000	-	0.0%	
R3140	Miscellaneous Permits & Fees	5,725	9,260	5,800	5,800	-	0.0%	
R3145	Firearms	287	297	385	385	-	0.0%	
R3150	Subdivision Inspection Fees	106,515	113,763	30,000	50,000	20,000	66.7%	Would require amendment to ordinance
R3155	Commercial Refuse Transport License	1,200	1,000	900	900	-	0.0%	
R3156	Pesticide Registration Fee	1,150	1,000	1,450	1,450	-	0.0%	
R3160	Resident Stickers	19,330	18,670	45,000	45,000	-	0.0%	increased from \$5 to \$15 1/1/2026
R3170	Auto Tags	48,668	50,652	49,000	49,000	-	0.0%	
R3171	Rec. Vehicle Tags	2,483	2,874	1,800	1,800	-	0.0%	
R3180	Cable TV Franchise Fees	203,835	194,198	217,000	180,000	(37,000)	-17.1%	Decreasing as customers decrease cable TV subscription services and switch to streaming services
R3190	Plumbing Inspections	34,062	36,903	30,000	30,000	-	0.0%	
R3210	Court Fines & Fees	1,050	900	600	600	-	0.0%	
R3220	Parking Tickets	8,460	5,930	7,550	7,550	-	0.0%	
R3230	Dog Impoundment Fees	500	0	0	0	-		
R3240	Penalty Interest	49,493	88,130	40,000	50,000	10,000	25.0%	
R3340	Recycling Center	67,239	75,159	68,000	68,000	-	0.0%	
R3350	Composting Sales	2,849	3,336	1,000	2,000	1,000	100.0%	
R3360	Ambulance Charges	604,646	653,635	650,000	650,000	-	0.0%	Billing rates were raised 7/1/2024 and are due to be increased during FY26
R3370	Accident Reports	2,651	2,388	2,300	2,300	-	0.0%	

Town of Falmouth: FY2027 Budget Proposal
General Fund - Non-Property Tax Revenues

Acct No	Account Name	Actual FY24	Actual FY25	Budget FY26	Budget FY27	\$ Change	%	
	TOTAL GENERAL REVENUES	10,082,412	11,259,833	9,671,021	9,879,926	208,905	2.2%	Explanation
R3375	Yarmouth Dispatch	198,805	227,315	238,681	250,615	11,934	5.0%	Contract through 6/30/2028; not to exceed 5% increase per fiscal year
R3390	Mooring Fees	221,552	320,384	319,000	319,000	-	0.0%	Based on FY25 fee increases
R3391	Dinghy Fees	4,150	3,650	4,450	4,450	-	0.0%	
R3395	Launching Fees	180	1,180	50	50	-	0.0%	
R3410	Snowmobile Registration	1,549	1,278	1,750	1,250	(500)	-28.6%	
R3420	General Assistance Reimbursement	29,126	0	0	0	-		This is going to a Special Revenue fund now
R3425	Solar Energy Reimbursement	7,326	15,548	15,000	15,000	-	0.0%	Reimb from State for portion of property tax lost due to exempt value of solar/ wind energy equipment
R3430	State Revenue Sharing	1,810,859	1,922,515	1,937,030	2,000,000	62,970	3.3%	Most recent estimate from Office of State Treasurer 5/2/25
R3435	FEMA Reimbursement	0	71,645					
R3440	Veterans Reimbursement	4,804	5,233	5,000	5,000	-	0.0%	
R3450	Transit Bonus	0	0	0	0	-		
R3460	Tree Growth Reimbursement	35,409	37,784	35,400	35,400	-	0.0%	
R3470	State Park Funds	7,774	7,672	7,282	7,282	-	0.0%	
R3496	Fire Dept - Misc Revenues	0	665	0	0	-		
R3505	Unrealized Gain/Loss on Investement	338,344	122,902	0	0	-		
R3510	Interest Income	1,558,011	1,610,548	900,000	1,000,000	100,000	11.1%	
R3520	Miscellaneous Revenues (Town)	47,342	39,434	24,206	30,000	5,794	23.9%	
R3537	Short Term Rental Registrations	0	0	0	20,000	20,000		Portion of registration fees moved from Special Revenue
R3540	Worker's Comp Refund	0	15,611	0	10,000	10,000		Based on actual claims/costs incurred during the year
R3550	Insurance Refund	13,258	11,178	0	10,000	10,000		Based on actual claims/costs incurred during the year
R3560	Tower Lease	36,453	36,715	44,396	44,396	-	0.0%	increased in FY26 for Ubiquia 20 new light pole cell @ \$360

TOWN OF FALMOUTH: FY27 PROPOSED BUDGET
GENERAL FUND EXPENDITURES

GENERAL FUND	FY2024 ACTUALS	FY2025 ACTUALS	FY2026 YTD 2/28/2026	FY2026 BUDGET	FY2027 PROPOSAL	\$ CHANGE	% CHANGE
ADMINISTRATION Total	527,574	595,649	375,161	587,336	624,911	37,575	6.40%
COUNCIL Total	117,119	115,114	102,611	116,790	104,194	(12,596)	-10.79%
LEGAL Total	93,691	122,807	52,970	105,000	105,000	-	0.00%
TOWN CLERK Total	455,057	482,721	298,067	493,780	519,939	26,159	5.30%
BUILDING MAINTENANCE Total	158,255	93,134	60,515	107,334	127,329	19,995	18.63%
CABLE TELEVISION Total	77,279	85,513	54,278	99,959	102,509	2,550	2.55%
COMMUNICATIONS Total	80,788	86,846	42,635	83,215	95,306	12,091	14.53%
SUSTAINABILITY Total	72,297	65,091	21,019	75,514	25,500	(50,014)	-66.23%
ASSESSING Total	190,528	198,192	126,572	183,819	188,533	4,714	2.56%
INFORMATION TECHNOLOGY Total	569,745	626,718	438,877	590,653	596,739	6,086	1.03%
GENERAL GOVERNMENT Total	2,342,335	2,471,783	1,572,705	2,443,400	2,489,960	46,560	1.91%
FINANCE Total	402,287	408,143	254,021	395,338	404,551	9,213	2.33%
DEBT SERVICE Total	429,186	415,704	373,412	407,297	398,966	(8,331)	-2.05%
INSURANCE/RISK MGMT Total	472,231	445,473	327,098	458,110	449,674	(8,436)	-1.84%
FINANCE Total	1,303,704	1,269,320	954,531	1,260,745	1,253,191	(7,554)	-0.60%
POLICE-PATROL Total	1,780,732	1,722,120	1,191,049	2,000,704	2,099,645	98,941	4.95%
POLICE-ADMINISTRATION Total	539,804	612,937	417,887	655,797	702,056	46,259	7.05%
POLICE-INVESTIGATIONS Total	158,565	194,725	96,372	259,566	266,467	6,901	2.66%
POLICE-SCHOOL RESOURCE OFFICER Total	137,262	175,351	113,539	183,292	192,408	9,116	4.97%
ANIMAL CONTROL Total	13,807	13,537	73	18,900	18,900	-	0.00%
POLICE DISPATCH Total	863,341	908,958	588,768	936,582	985,486	48,904	5.22%
TRAFFIC SIGNALS Total	3,175	5,740	5,492	12,000	12,000	-	0.00%
HARBOR CONTROL Total	190,766	286,934	185,595	317,399	330,133	12,734	4.01%
POLICE STATION MAINTENANCE Total	51,268	59,855	36,371	65,754	64,571	(1,183)	-1.80%
FIRE/EMS Total	4,787,325	5,298,098	3,718,451	5,746,543	5,920,403	173,860	3.03%
PUBLIC SAFETY Total	8,526,045	9,278,255	6,353,597	10,196,537	10,592,069	395,532	3.88%
PUBLIC WORKS Total	1,872,765	1,937,205	1,495,236	2,157,062	2,194,295	37,233	1.73%
TRANSFER STATION Total	214,559	235,296	148,366	230,388	263,733	33,345	14.47%
PUBLIC WORKS Total	2,087,324	2,172,500	1,643,602	2,387,450	2,458,028	70,578	2.96%
COMMUNITY DEVELOPMENT Total	562,568	586,964	326,706	539,986	569,577	29,591	5.48%
COMMUNITY DEVELOPMENT Total	562,568	586,964	326,706	539,986	569,577	29,591	5.48%
COMMUNITY PROGRAMS BUILDING Total	81,137	92,899	102,907	95,635	118,635	23,000	24.05%
PARKS Total	676,871	725,215	490,029	753,692	817,511	63,819	8.47%
PARKS & COMMUNITY PROGRAMS Total	758,008	818,115	592,936	849,327	936,146	86,819	10.22%
NON-DEPARTMENTAL Total	168,926	357,908	192,613	371,235	411,700	40,465	10.90%
OTHER AGENCIES Total	1,138,158	1,137,952	1,200,062	1,204,731	1,249,168	44,437	3.69%
NON-DEPARTMENTAL & OTHER AGENCIES Total	1,307,084	1,495,860	1,392,675	1,575,966	1,660,868	84,902	5.39%
NON-DEPARTMENTAL Total	2,793,600	1,882,000	-	1,831,000	2,154,000	323,000	17.64%
TRANSFERS OUT TO CIP & SPECIAL REVENUE Total	2,793,600	1,882,000	-	1,831,000	2,154,000	323,000	17.64%
Grand Total	19,680,668	19,974,798	12,836,753	21,084,411	22,113,839	1,029,428	4.88%

TOWN OF FALMOUTH: FY27 PROPOSED BUDGET
GENERAL FUND EXPENDITURES

GENERAL FUND			FY2024	FY2025	FY2026 YTD	FY2026	FY2027	\$	%
			ACTUALS	ACTUALS	2/28/2026	BUDGET	PROPOSAL	CHANGE	CHANGE
111	4010	FULL-TIME SALARIES	350,978	414,646	247,902	393,018	408,947	15,929	4.05%
111	4020	PART-TIME SALARIES	765	-	-	-	-	-	0.00%
111	4030	OVERTIME	-	353	126	-	-	-	0.00%
111	4040	TRANSPORTATION	3,871	492	-	-	-	-	0.00%
111	4050	HEALTH INSURANCE	46,427	63,646	43,109	58,075	76,231	18,156	31.26%
111	4060	RETIREMENT	57,824	66,752	39,222	62,607	64,960	2,353	3.76%
111	4061	RETIREMENT HEALTH SAVINGS	3,549	4,150	2,480	3,888	4,063	175	4.50%
111	4065	PAID FAMILY MEDICAL LEAVE	-	1,078	1,241	1,985	2,065	80	4.03%
111	4070	SOCIAL SECURITY	26,431	30,266	17,952	30,363	31,595	1,232	4.06%
111	5010	POSTAGE	626	299	116	400	400	-	0.00%
111	5020	TELEPHONE	-	-	-	-	-	-	0.00%
111	5040	EDUCATIONAL/MEETING	8,968	11,934	7,379	10,000	10,000	-	0.00%
111	5080	ADVERTISING/LEGAL NOTICES	457	-	-	-	-	-	0.00%
111	5310	VEHICLE MAINTENANCE	312	636	160	300	450	150	50.00%
111	5490	OTHER PROFESSIONAL SERV	1,691	3,985	305	4,000	4,000	-	0.00%
111	5800	DUES & MEMBERSHIPS	3,230	2,644	2,789	3,000	3,000	-	0.00%
111	6010	OFFICE SUPPLIES	2,778	1,739	852	2,000	2,000	-	0.00%
111	6130	MOTOR FUEL AND LUBRICANTS	-	-	-	-	-	-	0.00%
111	6820	OFFICE EQUIPMENT	-	85	-	1,000	1,000	-	0.00%
111	6900	OTHER COMMODITIES	10,896	9,762	4,509	9,200	9,200	-	0.00%
111	8920	CONTINGENCY	-	(23,525)	-	-	-	-	0.00%
111	8930	UNALLOCATED	8,772	6,708	7,019	7,500	7,000	(500)	-6.67%
ADMINISTRATION Total			527,574	595,649	375,161	587,336	624,911	37,575	6.40%
111-1	4020	PART-TIME SALARIES	12,055	12,575	8,550	15,000	15,000	-	0.00%
111-1	4065	PAID FAMILY MEDICAL LEAVE	-	40	43	75	75	-	0.00%
111-1	4070	SOCIAL SECURITY	922	962	654	1,148	1,148	-	0.00%
111-1	5040	EDUCATIONAL/MEETING	2,734	2,116	714	1,000	1,000	-	0.00%
111-1	5830	SOCIAL SERVICE AGENCIES	40,000	40,000	40,000	40,000	30,000	(10,000)	-25.00%
111-1	5840	COUNCIL OF GOVERNMENTS	26,132	26,132	27,377	27,439	28,811	1,372	5.00%
111-1	5850	MAINE MUNICIPAL ASSOCIATI	19,906	20,903	21,280	20,628	21,660	1,032	5.00%
111-1	5900	OTHER CONTRACTUAL SERV	2,464	2,804	3,211	3,000	3,000	-	0.00%
111-1	6900	OTHER COMMODITIES	1,895	2,486	782	1,000	1,000	-	0.00%
111-1	6910	BANQUET	11,012	7,097	-	7,500	2,500	(5,000)	-66.67%
COUNCIL Total			117,119	115,114	102,611	116,790	104,194	(12,596)	-10.79%
111-2	5400	LEGAL SERVICES	93,691	122,807	52,970	105,000	105,000	-	0.00%
LEGAL Total			93,691	122,807	52,970	105,000	105,000	-	0.00%
112	4010	FULL-TIME SALARIES	265,807	283,034	179,864	290,128	298,979	8,851	3.05%
112	4020	PART-TIME SALARIES	44,149	59,373	31,680	50,000	58,901	8,901	17.80%
112	4030	OVERTIME	2,317	4,353	2,018	3,000	3,000	-	0.00%
112	4050	HEALTH INSURANCE	47,142	47,785	32,274	51,571	57,525	5,954	11.55%
112	4060	RETIREMENT	24,362	25,572	16,662	26,539	27,335	796	3.00%
112	4061	RETIREMENT HEALTH SAVINGS	3,072	3,246	2,084	3,142	3,318	176	5.60%
112	4065	PAID FAMILY MEDICAL LEAVE	-	879	1,087	1,761	1,851	90	5.11%
112	4070	SOCIAL SECURITY	23,153	24,922	15,550	26,929	28,320	1,391	5.17%
112	5010	POSTAGE	5,507	7,586	5,279	6,000	6,000	-	0.00%
112	5020	TELEPHONE	-	-	-	-	-	-	0.00%
112	5030	TRANSPORTATION	219	53	38	-	-	-	0.00%
112	5040	EDUCATIONAL/MEETING	595	555	341	1,800	1,800	-	0.00%
112	5060	PRINTING	18,916	11,343	7,896	16,135	16,135	-	0.00%
112	5300	MACHINE/EQUIPMENT MAINT	3,622	7,632	1,417	6,000	6,000	-	0.00%
112	5410	COMPUTER SERVICES	550	275	375	550	550	-	0.00%
112	5490	OTHER PROFESSIONAL SERV	4,467	2,102	180	6,000	6,000	-	0.00%
112	5800	DUES & MEMBERSHIPS	1,115	150	300	225	225	-	0.00%
112	5890	GENERAL ASSISTANCE	6,630	-	-	-	-	-	0.00%
112	5900	OTHER CONTRACTUAL SERV	-	23	-	-	-	-	0.00%
112	6010	OFFICE SUPPLIES	2,452	3,076	597	2,500	2,500	-	0.00%
112	6900	OTHER COMMODITIES	984	762	425	1,500	1,500	-	0.00%
TOWN CLERK Total			455,057	482,721	298,067	493,780	519,939	26,159	5.30%

TOWN OF FALMOUTH: FY27 PROPOSED BUDGET

GENERAL FUND EXPENDITURES

GENERAL FUND			FY2024	FY2025	FY2026 YTD	FY2026	FY2027	\$	%
			ACTUALS	ACTUALS	2/28/2026	BUDGET	PROPOSAL	CHANGE	CHANGE
113	4010	FULL-TIME SALARIES	66,116	8,310	5,438	8,523	8,783	260	3.05%
113	4020	PART-TIME SALARIES	250	-	-	-	-	-	0.00%
113	4030	OVERTIME	2,109	42	28	-	-	-	0.00%
113	4050	HEALTH INSURANCE	21,262	2,008	1,506	2,409	2,724	315	13.08%
113	4060	RETIREMENT	5,582	820	549	861	887	26	3.02%
113	4061	RETIREMENT HEALTH SAVINGS	698	84	55	84	87	3	3.57%
113	4065	PAID FAMILY MEDICAL LEAVE	-	22	27	43	44	1	2.33%
113	4070	SOCIAL SECURITY	5,097	600	388	659	679	20	3.03%
113	5020	TELEPHONE	-	-	-	-	-	-	0.00%
113	5030	TRANSPORTATION	215	-	-	-	-	-	0.00%
113	5200	ELECTRICITY	24,127	28,369	20,101	-	17,000	17,000	0.00%
113	5205	NET SOLAR ENERGY	(24,127)	(28,369)	(20,004)	-	-	-	0.00%
113	5220	WATER	734	794	476	740	740	-	0.00%
113	5230	FUEL OIL	11,293	8,468	8,236	9,015	11,385	2,370	26.29%
113	5500	MAINTENANCE/BUILDING	18,888	16,532	9,712	15,000	20,000	5,000	33.33%
113	5900	OTHER CONTRACTUAL SERV	19,093	59,487	32,381	60,000	60,000	-	0.00%
113	6900	OTHER COMMODITIES	6,920	7,853	1,622	10,000	5,000	(5,000)	-50.00%
113	8920	CONTINGENCY	-	(11,886)	-	-	-	-	0.00%
BUILDING MAINTENANCE Total			158,255	93,134	60,515	107,334	127,329	19,995	18.63%
116	4010	FULL-TIME SALARIES	44,326	49,856	32,628	51,136	52,697	1,561	3.05%
116	4020	PART-TIME SALARIES	3,865	4,864	2,091	6,228	6,228	-	0.00%
116	4030	OVERTIME	1,488	823	168	-	-	-	0.00%
116	4050	HEALTH INSURANCE	5,913	12,313	9,034	14,455	16,344	1,889	13.07%
116	4060	RETIREMENT	4,634	4,978	3,297	5,168	5,323	155	3.00%
116	4061	RETIREMENT HEALTH SAVINGS	463	507	328	507	522	15	2.96%
116	4065	PAID FAMILY MEDICAL LEAVE	-	145	174	289	297	8	2.77%
116	4070	SOCIAL SECURITY	3,701	4,011	2,487	4,426	4,548	122	2.76%
116	5020	TELEPHONE	-	-	-	-	-	-	0.00%
116	5040	EDUCATIONAL/MEETING	88	100	100	500	500	-	0.00%
116	5300	MACHINE/EQUIPMENT MAINT	828	2,364	60	1,750	1,750	-	0.00%
116	5410	COMPUTER SERVICES	11,256	5,875	3,592	6,000	4,800	(1,200)	-20.00%
116	5900	PROGRAM DEVELOPMENT	210	9,500	-	9,000	9,000	-	0.00%
116	6010	OFFICE SUPPLIES	460	598	319	500	500	-	0.00%
116	6900	OTHER COMMODITIES	46	-	-	-	-	-	0.00%
116	8920	CONTINGENCY	-	(10,421)	-	-	-	-	0.00%
CABLE TELEVISION Total			77,279	85,513	54,278	99,959	102,509	2,550	2.55%
118	4020	PART-TIME SALARIES	35,262	39,467	27,299	35,540	45,715	10,175	28.63%
118	4060	RETIREMENT	2,821	3,157	2,184	2,821	3,632	811	28.75%
118	4061	RETIREMENT HEALTH SAVINGS	353	395	273	355	457	102	28.73%
118	4065	PAID FAMILY MEDICAL LEAVE	-	107	136	179	231	52	29.05%
118	4070	SOCIAL SECURITY	2,697	3,019	2,088	2,720	3,497	777	28.57%
118	5040	EDUCATIONAL/MEETING	287	1,266	1,342	3,500	3,500	-	0.00%
118	5080	ADVERTISING/LEGAL NOTICES	39,368	39,128	9,312	37,500	37,674	174	0.46%
118	6010	OFFICE SUPPLIES	-	-	-	100	100	-	0.00%
118	6900	OTHER COMMODITIES	-	308	-	500	500	-	0.00%
COMMUNICATIONS Total			80,788	86,846	42,635	83,215	95,306	12,091	14.53%
119	4010	FULL-TIME SALARIES	40,301	39,669	12,817	37,550	-	(37,550)	-100.00%
119	4030	OVERTIME	1,679	1,713	183	1,000	-	(1,000)	-100.00%
119	4040	TRANSPORTATION	325	503	-	-	-	-	0.00%
119	4050	HEALTH INSURANCE	-	5,414	1,877	3,000	-	(3,000)	-100.00%
119	4060	RETIREMENT	3,410	3,386	983	2,998	-	(2,998)	-100.00%
119	4061	RETIREMENT HEALTH SAVINGS	427	424	123	375	-	(375)	-100.00%
119	4065	PAID FAMILY MEDICAL LEAVE	-	107	65	210	-	(210)	-100.00%
119	4070	SOCIAL SECURITY	3,279	3,175	955	3,206	-	(3,206)	-100.00%
119	5020	TELEPHONE	-	-	-	-	-	-	0.00%
119	5040	EDUCATIONAL/MEETING	417	924	167	1,325	-	(1,325)	-100.00%
119	5200	ELECTRICITY	-	-	-	-	-	-	0.00%
119	5205	NET SOLAR ENERGY	-	-	-	-	-	-	0.00%
119	5210	STREET LIGHTING	-	-	-	-	-	-	0.00%

TOWN OF FALMOUTH: FY27 PROPOSED BUDGET

GENERAL FUND EXPENDITURES

GENERAL FUND		FY2024 ACTUALS	FY2025 ACTUALS	FY2026 YTD 2/28/2026	FY2026 BUDGET	FY2027 PROPOSAL	\$ CHANGE	% CHANGE
119	5300 MACHINE/EQUIPMENT MAINT	-	-	-	-	-	-	0.00%
119	5490 OTHER PROFESSIONAL SERV	-	-	-	7,500	7,500	-	0.00%
119	5800 DUES & MEMBERSHIPS	-	-	-	250	-	(250)	-100.00%
119	5900 OTHER CONTRACTUAL SERV	4,000	-	-	-	-	-	0.00%
119	6010 OFFICE SUPPLIES	21	15	-	100	-	(100)	-100.00%
119	6900 OTHER COMMODITIES	1,919	2,520	130	3,000	3,000	-	0.00%
119	8520 HIGHLAND LAKE PROJECT	16,519	7,240	3,719	15,000	15,000	-	0.00%
SUSTAINABILITY Total		72,297	65,091	21,019	75,514	25,500	(50,014)	-66.23%
121	4010 FULL-TIME SALARIES	11,083	11,445	7,695	11,741	12,363	622	5.30%
121	4050 HEALTH INSURANCE	1,853	2,010	1,387	2,228	2,519	291	13.06%
121	4060 RETIREMENT	867	911	601	934	983	49	5.25%
121	4061 RETIREMENT HEALTH SAVINGS	111	114	77	117	123	6	5.13%
121	4065 PAID FAMILY MEDICAL LEAVE	-	30	38	59	62	3	5.08%
121	4070 SOCIAL SECURITY	792	816	547	908	955	47	5.18%
121	5010 POSTAGE	-	-	-	-	-	-	0.00%
121	5410 COMPUTER SERVICES	-	-	-	2,837	-	(2,837)	-100.00%
121	5490 OTHER PROFESSIONAL SERV	175,822	182,855	116,228	164,570	171,153	6,583	4.00%
121	5810 ASSESSMENT REVIEW BOARD	-	10	-	375	375	-	0.00%
121	6010 OFFICE SUPPLIES	-	-	-	50	-	(50)	-100.00%
ASSESSING Total		190,528	198,192	126,572	183,819	188,533	4,714	2.56%
125	4010 FULL-TIME SALARIES	109,687	113,619	73,372	111,359	119,040	7,681	6.90%
125	4020 PART-TIME SALARIES	885	290	-	-	-	-	0.00%
125	4030 OVERTIME	-	92	61	-	-	-	0.00%
125	4050 HEALTH INSURANCE	20,725	23,527	15,694	25,007	28,275	3,268	13.07%
125	4060 RETIREMENT	10,875	11,078	7,323	11,198	11,964	766	6.84%
125	4061 RETIREMENT HEALTH SAVINGS	1,099	1,135	734	1,098	1,173	75	6.83%
125	4065 PAID FAMILY MEDICAL LEAVE	-	294	367	562	601	39	6.94%
125	4070 SOCIAL SECURITY	8,045	8,140	5,264	8,603	9,196	593	6.89%
125	5020 TELEPHONE	21,730	19,412	13,138	19,836	20,445	609	3.07%
125	5040 EDUCATIONAL/MEETING	450	2,058	250	2,900	2,000	(900)	-31.03%
125	5370 SECURITY	15,407	12,369	7,029	16,980	11,785	(5,195)	-30.59%
125	5410 COMP SERVICES/INTERNET	68,621	75,676	47,263	85,633	83,121	(2,512)	-2.93%
125	5490 OTHER PROFESSIONAL SERV	87,072	88,727	83,564	87,390	87,390	-	0.00%
125	5900 OTHER CONTRACTUAL SERV	164,441	176,459	165,214	193,960	193,784	(176)	-0.09%
125	5903 PRINTER/COPIER CHARGES	8,880	8,791	4,404	7,352	9,190	1,838	25.00%
125	6010 OFFICE SUPPLIES	373	494	130	500	500	-	0.00%
125	6800 EQUIPMENT	48,564	65,119	-	-	-	-	0.00%
125	7540 COMPUTER NETWORK	2,890	23,344	15,068	18,275	18,275	-	0.00%
125	8920 CONTINGENCY	-	(3,908)	-	-	-	-	0.00%
INFORMATION TECHNOLOGY Total		569,745	626,718	438,877	590,653	596,739	6,086	1.03%
GENERAL GOVERNMENT Total		2,342,335	2,471,783	1,572,705	2,443,400	2,489,960	46,560	1.91%
122	4010 FULL-TIME SALARIES	270,372	276,196	170,059	261,119	262,104	985	0.38%
122	4030 OVERTIME	91	17	190	-	-	-	0.00%
122	4050 HEALTH INSURANCE	45,101	41,875	23,689	41,310	46,238	4,928	11.93%
122	4060 RETIREMENT	23,811	26,655	15,944	25,583	25,643	60	0.23%
122	4061 RETIREMENT HEALTH SAVINGS	2,721	2,799	1,726	2,604	2,613	9	0.35%
122	4065 PAID FAMILY MEDICAL LEAVE	-	733	862	1,337	1,342	5	0.37%
122	4070 SOCIAL SECURITY	20,098	20,596	12,689	20,450	20,526	76	0.37%
122	5010 POSTAGE	3,507	3,409	2,519	3,550	3,550	-	0.00%
122	5030 TRANSPORTATION	544	-	-	-	-	-	0.00%
122	5040 EDUCATIONAL/MEETING	1,013	2,396	3,074	4,530	4,530	-	0.00%
122	5430 AUDIT	29,210	27,679	19,091	29,000	31,900	2,900	10.00%
122	5490 OTHER PROFESSIONAL SERV	922	391	145	650	650	-	0.00%
122	5700 TRANSFER FEES	2,391	2,379	2,362	2,500	2,500	-	0.00%
122	5800 DUES & MEMBERSHIPS	550	820	335	815	815	-	0.00%
122	6010 OFFICE SUPPLIES	656	646	847	640	640	-	0.00%
122	6015 COMPUTER FORMS/SUPPLIES	1,299	1,553	490	1,250	1,500	250	20.00%
122	6900 OTHER COMMODITIES	-	-	-	-	-	-	0.00%
FINANCE Total		402,287	408,143	254,021	395,338	404,551	9,213	2.33%

TOWN OF FALMOUTH: FY27 PROPOSED BUDGET

GENERAL FUND EXPENDITURES

GENERAL FUND			FY2024	FY2025	FY2026 YTD	FY2026	FY2027	\$	%
			ACTUALS	ACTUALS	2/28/2026	BUDGET	PROPOSAL	CHANGE	CHANGE
123	8059	2019 LIBRARY EXPANSION BOND	165,322	165,322	165,322	165,322	165,322	-	0.00%
123	8060	2007 PS BLDG IMPROV BOND	175,000	170,000	170,000	170,000	170,000	-	0.00%
123	8200	BOND/NOTE INTEREST	88,864	80,382	38,089	71,975	63,644	(8,331)	-11.57%
DEBT SERVICE Total			429,186	415,704	373,412	407,297	398,966	(8,331)	-2.05%
124	4080	GROUP INSURANCE	3,195	3,710	1,877	3,314	4,100	786	23.72%
124	4090	INCOME PROTECTION	41,755	1,104	774	-	1,250	1,250	0.00%
124	4095	LONG-TERM DISABILITY	6,008	5,556	3,571	6,117	6,117	-	0.00%
124	4100	WORKERS' COMPENSATION	271,991	269,043	152,754	266,721	245,134	(21,587)	-8.09%
124	4110	UNEMPLOYMENT COMPENSATION	3,517	5,130	4,936	5,500	7,039	1,539	27.98%
124	5015	BANK FEES	6,953	6,743	1,460	6,974	6,974	-	0.00%
124	5105	GENERAL LIABILITY INSURANCE	124,287	139,060	149,797	155,747	163,647	7,900	5.07%
124	5120	PUBLIC OFFICIAL LIAB	10,578	10,674	10,375	10,737	11,413	676	6.30%
124	5490	OTHER PROFESSIONAL SERV	3,948	4,452	1,554	3,000	4,000	1,000	33.33%
INSURANCE/RISK MGMT Total			472,231	445,473	327,098	458,110	449,674	(8,436)	-1.84%
FINANCE Total			1,303,704	1,269,320	954,531	1,260,745	1,253,191	(7,554)	-0.60%
131	4010	FULL-TIME SALARIES	1,020,025	1,002,450	664,406	1,189,016	1,241,654	52,638	4.43%
131	4020	PART-TIME SALARIES	11,133	10,817	12,271	10,000	14,000	4,000	40.00%
131	4025	OVERTIME-COURT TIME	6,416	5,962	6,762	4,500	6,500	2,000	44.44%
131	4030	OVERTIME	101,543	116,353	103,105	100,000	100,000	-	0.00%
131	4050	HEALTH INSURANCE	212,674	185,302	126,862	252,930	254,305	1,375	0.54%
131	4060	RETIREMENT	136,935	136,447	99,919	150,698	163,477	12,779	8.48%
131	4061	RETIREMENT HEALTH SAVINGS	5,804	3,297	1,433	2,887	3,019	132	4.57%
131	4065	PAID FAMILY MEDICAL LEAVE	-	3,091	3,986	6,532	6,886	354	5.42%
131	4070	SOCIAL SECURITY	84,836	83,596	58,231	99,941	105,354	5,413	5.42%
131	5040	EDUCATIONAL/MEETING	15,123	11,715	10,995	16,000	18,000	2,000	12.50%
131	5060	PRINTING	1,422	1,002	900	1,500	1,750	250	16.67%
131	5080	ADVERTISING/LEGAL NOTICES	13	-	-	-	-	-	0.00%
131	5300	MACHINE/EQUIPMENT MAINT	6,118	5,450	-	7,000	21,500	14,500	207.14%
131	5310	VEHICLE MAINTENANCE	19,935	23,604	13,877	23,000	24,500	1,500	6.52%
131	5330	RADIO/RADAR MAINTENANCE	5,026	5,645	2,403	6,200	6,200	-	0.00%
131	5410	COMPUTER SERVICES	11,498	17,798	11,047	18,300	13,300	(5,000)	-27.32%
131	5870	ME CRIMINAL JUSTICE ACADEMY	-	34,428	-	-	-	-	0.00%
131	5900	OTHER CONTRACTUAL SERV	-	833	1,295	-	1,500	1,500	0.00%
131	6010	OFFICE SUPPLIES	2,127	1,735	909	2,200	2,200	-	0.00%
131	6130	MOTOR FUEL AND LUBRICANTS	28,877	30,508	16,379	29,000	33,000	4,000	13.79%
131	6140	TIRES	5,359	7,639	6,332	6,000	6,000	-	0.00%
131	6520	SAFETY EQUIPMENT/SUPPLIES	3,481	4,115	700	5,000	5,000	-	0.00%
131	6610	UNIFORMS/CLEANING/TURNOUT	25,766	27,109	22,484	29,500	29,500	-	0.00%
131	6620	AMMUNITION/SUPPLIES	7,000	7,498	6,946	7,500	9,500	2,000	26.67%
131	6800	EQUIPMENT	14,186	15,196	12,019	17,500	17,500	-	0.00%
131	6820	OFFICE EQUIPMENT	1,103	2,038	603	3,000	2,500	(500)	-16.67%
131	6900	OTHER COMMODITIES	54,334	12,491	7,188	12,500	12,500	-	0.00%
131	8920	CONTINGENCY	-	(34,000)	-	-	-	-	0.00%
POLICE-PATROL Total			1,780,732	1,722,120	1,191,049	2,000,704	2,099,645	98,941	4.95%
131-1	4010	FULL-TIME SALARIES	367,599	415,042	265,113	414,354	437,379	23,025	5.56%
131-1	4030	OVERTIME	-	4,329	1,964	4,000	-	(4,000)	-100.00%
131-1	4050	HEALTH INSURANCE	57,183	67,650	44,729	71,835	81,221	9,386	13.07%
131-1	4060	RETIREMENT	54,083	61,262	39,066	59,915	62,517	2,602	4.34%
131-1	4061	RETIREMENT HEALTH SAVINGS	3,691	4,195	2,677	4,113	4,339	226	5.49%
131-1	4065	PAID FAMILY MEDICAL LEAVE	-	1,085	1,339	2,112	2,209	97	4.59%
131-1	4070	SOCIAL SECURITY	28,130	31,747	20,111	32,318	33,791	1,473	4.56%
131-1	5010	POSTAGE	764	763	425	800	1,000	200	25.00%
131-1	5040	EDUCATIONAL/MEETING	4,317	5,808	7,768	8,500	7,500	(1,000)	-11.76%
131-1	5060	PRINTING	435	232	152	500	500	-	0.00%
131-1	5080	ADVERTISING/LEGAL NOTICES	-	72	-	2,500	1,000	(1,500)	-60.00%
131-1	5310	VEHICLE MAINTENANCE	440	453	280	3,000	3,000	-	0.00%
131-1	5800	DUES & MEMBERSHIPS	805	1,215	1,789	1,550	1,550	-	0.00%
131-1	5900	OTHER CONTRACTUAL SERV	17,613	15,348	30,358	40,500	56,250	15,750	38.89%
131-1	6010	OFFICE SUPPLIES	1,221	947	262	1,300	1,300	-	0.00%

TOWN OF FALMOUTH: FY27 PROPOSED BUDGET

GENERAL FUND EXPENDITURES

GENERAL FUND			FY2024	FY2025	FY2026 YTD	FY2026	FY2027	\$	%
			ACTUALS	ACTUALS	2/28/2026	BUDGET	PROPOSAL	CHANGE	CHANGE
131-1	6130	MOTOR FUEL AND LUBRICANTS	39	342	762	3,000	3,000	-	0.00%
131-1	6900	OTHER COMMODITIES	3,486	2,447	1,094	5,500	5,500	-	0.00%
POLICE-ADMINISTRATION Total			539,804	612,937	417,887	655,797	702,056	46,259	7.05%
131-2	4010	FULL-TIME SALARIES	108,363	135,482	72,019	177,432	179,682	2,250	1.27%
131-2	4030	OVERTIME	3,676	5,984	1,589	8,000	8,000	-	0.00%
131-2	4050	HEALTH INSURANCE	17,777	18,486	6,593	29,321	33,153	3,832	13.07%
131-2	4060	RETIREMENT	13,995	18,693	7,171	23,350	23,686	336	1.44%
131-2	4065	PAID FAMILY MEDICAL LEAVE	-	299	368	927	938	11	1.19%
131-2	4070	SOCIAL SECURITY	8,205	10,805	5,516	14,186	14,358	172	1.21%
131-2	5310	VEHICLE MAINTENANCE	1,110	486	989	700	1,200	500	71.43%
131-2	5330	RADIO/RADAR MAINTENANCE	150	-	-	300	300	-	0.00%
131-2	6010	OFFICE SUPPLIES	1,955	2,034	824	2,400	2,400	-	0.00%
131-2	6130	MOTOR FUEL AND LUBRICANTS	2,558	2,457	1,302	2,200	2,000	(200)	-9.09%
131-2	6140	TIRES AND TUBES	778	-	-	750	750	-	0.00%
POLICE-INVESTIGATIONS Total			158,565	194,725	96,372	259,566	266,467	6,901	2.66%
131-3	4010	FULL-TIME SALARIES	88,046	113,926	74,105	116,158	120,323	4,165	3.59%
131-3	4030	OVERTIME	3,589	4,653	2,522	2,500	2,500	-	0.00%
131-3	4050	HEALTH INSURANCE	25,005	31,141	19,939	34,989	39,561	4,572	13.07%
131-3	4060	RETIREMENT	11,694	15,296	10,115	15,273	15,814	541	3.54%
131-3	4065	PAID FAMILY MEDICAL LEAVE	-	299	384	593	614	21	3.54%
131-3	4070	SOCIAL SECURITY	6,211	8,365	5,433	9,079	9,396	317	3.49%
131-3	5040	EDUCATIONAL/MEETING	2,515	1,335	885	3,500	3,500	-	0.00%
131-3	6010	OFFICE SUPPLIES	202	336	158	1,200	700	(500)	-41.67%
POLICE-SCHOOL RESOURCE OFFICER Total			137,262	175,351	113,539	183,292	192,408	9,116	4.97%
136-1	5040	EDUCATIONAL/MEETING	-	-	-	300	300	-	0.00%
136-1	5310	VEHICLE MAINTENANCE	400	362	-	700	700	-	0.00%
136-1	5900	OTHER CONTRACTUAL SERV	13,066	13,066	-	17,500	17,500	-	0.00%
136-1	6900	OTHER COMMODITIES	341	109	73	400	400	-	0.00%
ANIMAL CONTROL Total			13,807	13,537	73	18,900	18,900	-	0.00%
134	4010	FULL-TIME SALARIES	480,103	547,048	370,617	588,350	616,638	28,288	4.81%
134	4020	PART-TIME SALARIES	13,226	20,108	10,540	16,000	16,000	-	0.00%
134	4030	OVERTIME	133,615	92,122	32,737	57,584	57,584	-	0.00%
134	4050	HEALTH INSURANCE	70,608	78,585	56,861	90,237	102,027	11,790	13.07%
134	4060	RETIREMENT	76,302	79,511	52,521	76,258	81,847	5,589	7.33%
134	4061	RETIREMENT HEALTH SAVINGS	891	860	623	976	1,005	29	2.97%
134	4065	PAID FAMILY MEDICAL LEAVE	-	1,702	2,071	3,315	3,456	141	4.25%
134	4070	SOCIAL SECURITY	46,593	48,879	30,589	50,712	52,879	2,167	4.27%
134	5020	TELEPHONE	4,338	4,540	2,691	5,000	5,250	250	5.00%
134	5040	EDUCATIONAL/MEETING	2,082	1,318	152	2,800	2,800	-	0.00%
134	5300	EQUIPMENT MAINTENANCE	6,792	7,196	3,358	7,200	7,600	400	5.56%
134	5330	RADIO/RADAR MAINTENANCE	3,755	518	1,869	4,000	4,000	-	0.00%
134	5410	COMPUTER SERVICES	11,498	12,252	13,000	14,000	14,000	-	0.00%
134	5610	DATA & RADIO COMMUNICATIONS	9,627	10,116	6,497	11,500	11,750	250	2.17%
134	6010	OFFICE SUPPLIES	569	504	103	600	600	-	0.00%
134	6610	UNIFORMS/CLEANING/TURNOUT	1,568	1,677	1,793	3,200	3,200	-	0.00%
134	6820	OFFICE EQUIPMENT	921	1,736	2,492	3,800	3,800	-	0.00%
134	6900	OTHER COMMODITIES	854	287	253	1,050	1,050	-	0.00%
POLICE DISPATCH Total			863,341	908,958	588,768	936,582	985,486	48,904	5.22%
135	5210	STREET LIGHTING	-	-	2,372	-	-	-	0.00%
135	5300	MACHINE/EQUIPMENT MAINT	3,175	5,740	3,120	12,000	12,000	-	0.00%
TRAFFIC SIGNALS Total			3,175	5,740	5,492	12,000	12,000	-	0.00%
136	4010	FULL-TIME SALARIES	94,151	157,943	104,257	159,953	168,674	8,721	5.45%
136	4020	PART-TIME SALARIES	15,408	19,660	7,947	23,000	23,000	-	0.00%
136	4030	OVERTIME	2,194	9,608	3,816	5,000	5,000	-	0.00%
136	4050	HEALTH INSURANCE	11,476	24,190	15,848	25,719	29,079	3,360	13.06%
136	4060	RETIREMENT	11,694	19,726	13,037	19,276	21,790	2,514	13.04%
136	4061	RETIREMENT HEALTH SAVINGS	145	170	146	225	241	16	7.11%
136	4065	PAID FAMILY MEDICAL LEAVE	-	475	582	941	985	44	4.68%
136	4070	SOCIAL SECURITY	8,361	13,937	8,578	14,395	15,064	669	4.65%

TOWN OF FALMOUTH: FY27 PROPOSED BUDGET

GENERAL FUND EXPENDITURES

GENERAL FUND			FY2024	FY2025	FY2026 YTD	FY2026	FY2027	\$	%
			ACTUALS	ACTUALS	2/28/2026	BUDGET	PROPOSAL	CHANGE	CHANGE
136	5010	POSTAGE	198	311	-	400	400	-	0.00%
136	5040	EDUCATIONAL/MEETING	1,448	2,005	1,620	2,500	2,500	-	0.00%
136	5060	PRINTING	474	490	-	600	600	-	0.00%
136	5105	GENERAL LIABILITY INSURANCE	7,039	-	7,248	8,140	8,450	310	3.81%
136	5200	ELECTRICITY	1,511	1,473	1,394	-	-	-	0.00%
136	5205	NET SOLAR ENERGY	(1,511)	(1,473)	(915)	-	-	-	0.00%
136	5220	WATER	459	482	-	700	700	-	0.00%
136	5240	SANITARY SERVICES	1,940	1,899	1,143	3,500	2,500	(1,000)	-28.57%
136	5310	BOAT MAINTENANCE	6,294	5,753	2,154	12,000	8,000	(4,000)	-33.33%
136	5330	RADIO/RADAR MAINTENANCE	166	289	-	400	400	-	0.00%
136	5500	MAINTENANCE/BUILDING	20,409	16,967	13,612	22,500	23,500	1,000	4.44%
136	5800	DUES & MEMBERSHIPS	-	-	250	-	300	300	0.00%
136	5900	OTHER CONTRACTUAL SERV	256	260	-	300	300	-	0.00%
136	6130	MOTOR FUEL AND LUBRICANTS	4,379	6,310	2,762	6,500	6,900	400	6.15%
136	6520	SAFETY EQUIPMENT/SUPPLIES	413	989	965	2,000	2,000	-	0.00%
136	6610	UNIFORMS/CLEANING/TURNOUT	1,545	1,610	432	1,600	2,000	400	25.00%
136	6800	EQUIPMENT	979	2,124	545	2,000	2,000	-	0.00%
136	6810	EQUIPMENT MAINTENANCE	1,030	1,303	177	5,000	4,500	(500)	-10.00%
136	6900	OTHER COMMODITIES	307	433	-	750	1,250	500	66.67%
HARBOR CONTROL Total			190,766	286,934	185,595	317,399	330,133	12,734	4.01%
137	4010	FULL-TIME SALARIES	-	-	-	-	-	-	0.00%
137	4020	PART-TIME SALARIES	25,135	31,324	20,938	33,522	34,555	1,033	3.08%
137	4050	HEALTH INSURANCE	-	-	-	-	-	-	0.00%
137	4060	RETIREMENT	-	-	-	-	-	-	0.00%
137	4061	RETIREMENT HEALTH SAVINGS	-	-	-	-	-	-	0.00%
137	4065	PAID FAMILY MEDICAL LEAVE	-	86	105	168	173	5	2.98%
137	4070	SOCIAL SECURITY	1,923	2,396	1,602	2,564	2,643	79	3.08%
137	5200	ELECTRICITY	21,816	28,740	18,060	-	-	-	0.00%
137	5205	NET SOLAR ENERGY	(21,816)	(28,740)	(18,060)	-	-	-	0.00%
137	5220	WATER	3,728	3,803	2,470	4,000	4,500	500	12.50%
137	5230	FUEL OIL	4,642	3,515	4,319	5,500	3,700	(1,800)	-32.73%
137	5500	MAINTENANCE/BUILDING	15,840	18,730	6,938	20,000	19,000	(1,000)	-5.00%
POLICE STATION MAINTENANCE Total			51,268	59,855	36,371	65,754	64,571	(1,183)	-1.80%
132	4010	FULL-TIME SALARIES	2,621,060	2,936,106	2,119,813	3,267,178	3,377,650	110,472	3.38%
132	4020	PART-TIME SALARIES	254,635	180,142	65,405	194,000	146,456	(47,544)	-24.51%
132	4030	OVERTIME	203,408	243,856	174,193	150,000	200,000	50,000	33.33%
132	4050	HEALTH INSURANCE	442,260	553,440	407,995	661,806	792,165	130,359	19.70%
132	4060	RETIREMENT	357,893	406,078	295,914	426,748	446,045	19,297	4.52%
132	4061	RETIREMENT HEALTH SAVINGS	28,744	32,765	23,346	32,607	33,696	1,089	3.34%
132	4065	PAID FAMILY MEDICAL LEAVE	-	1,708	1,853	4,132	19,009	14,877	360.04%
132	4070	SOCIAL SECURITY	231,896	255,779	174,947	281,962	290,838	8,876	3.15%
132	4075	TIF WAGE/BENEFIT ALLOCATION	-	-	-	-	(175,000)	(175,000)	0.00%
132	5010	POSTAGE	785	182	96	800	800	-	0.00%
132	5020	TELEPHONE	4,393	7,136	2,380	4,800	4,800	-	0.00%
132	5040	EDUCATIONAL/MEETING	22,576	31,235	26,103	34,000	40,000	6,000	17.65%
132	5045	RECRUITMENT PROGRAM	521	681	47	1,500	1,000	(500)	-33.33%
132	5200	ELECTRICITY	23,091	28,350	21,150	-	-	-	0.00%
132	5205	NET SOLAR ENERGY	(22,454)	(28,350)	(17,979)	-	-	-	0.00%
132	5220	WATER	1,490	2,530	1,546	1,790	2,730	940	52.51%
132	5230	FUEL OIL	11,734	13,063	11,097	18,756	18,756	-	0.00%
132	5240	SEWER	5,264	5,812	3,493	5,500	7,500	2,000	36.36%
132	5300	MACHINE/EQUIPMENT MAINT	26,788	33,069	21,787	30,000	35,000	5,000	16.67%
132	5310	VEHICLE MAINTENANCE	84,012	107,721	68,652	75,000	97,400	22,400	29.87%
132	5330	RADIO/RADAR MAINTENANCE	2,158	872	6,034	3,000	3,000	-	0.00%
132	5410	COMPUTER SERVICES	9,156	11,668	9,475	30,500	35,000	4,500	14.75%
132	5490	OTHER PROFESSIONAL SERV	42,408	45,859	21,900	42,500	42,500	-	0.00%
132	5500	MAINTENANCE/BUILDING	37,657	36,481	16,205	32,500	36,000	3,500	10.77%
132	5610	EQUIPMENT RENTALS	3,724	4,563	3,863	4,200	5,000	800	19.05%
132	5630	FIRE HYDRANT RENTAL	149,154	157,241	94,392	165,300	176,058	10,758	6.51%

TOWN OF FALMOUTH: FY27 PROPOSED BUDGET

GENERAL FUND EXPENDITURES

GENERAL FUND		FY2024	FY2025	FY2026 YTD	FY2026	FY2027	\$	%
		ACTUALS	ACTUALS	2/28/2026	BUDGET	PROPOSAL	CHANGE	CHANGE
132	5800 DUES & MEMBERSHIPS	4,560	3,003	2,652	7,100	5,000	(2,100)	-29.58%
132	5810 CONTRIBUTION TO SO. ME EMS	805	1,310	-	-	-	-	0.00%
132	5820 EMPLOYEE INCENTIVE PROGRAM	7,318	11,046	5,490	12,000	12,000	-	0.00%
132	5900 OTHER CONTRACTUAL SERV	16,741	12,954	17,845	18,000	20,000	2,000	11.11%
132	6010 OFFICE SUPPLIES	1,832	2,436	730	2,500	2,500	-	0.00%
132	6020 BOOKS/SUBSCRIPTIONS	1,008	758	698	1,000	1,000	-	0.00%
132	6130 MOTOR FUEL AND LUBRICANTS	40,602	36,595	20,590	34,564	37,500	2,936	8.49%
132	6160 FIRE PREVENTION SUPPLIES	4,739	4,877	1,683	5,000	5,000	-	0.00%
132	6400 MAINT/BUILDINGS & GROUNDS	5,733	8,220	2,653	5,800	7,000	1,200	20.69%
132	6450 CHEMICAL SUPPLIES	3,555	6,140	1,833	4,000	6,000	2,000	50.00%
132	6500 TOOLS AND APPARATUS	6,786	12,260	5,861	12,000	12,000	-	0.00%
132	6520 SAFETY EQUIPMENT/SUPPLIES	2,248	846	218	2,000	2,000	-	0.00%
132	6610 UNIFORMS/CLEANING/TURNOUT	21,010	19,082	27,062	30,000	30,000	-	0.00%
132	6670 MEDICAL SUPPLIES	34,677	33,767	20,332	40,000	40,000	-	0.00%
132	6800 EQUIPMENT	84,975	73,939	55,325	90,000	90,000	-	0.00%
132	6830 BUILDING RENOVATIONS	3,781	368	-	3,500	3,500	-	0.00%
132	6900 OTHER COMMODITIES	2,918	1,745	563	2,500	2,500	-	0.00%
132	7530 OPERATING EQUIPMENT	1,682	765	1,212	8,000	8,000	-	0.00%
FIRE/EMS Total		4,787,325	5,298,098	3,718,451	5,746,543	5,920,403	173,860	3.03%
PUBLIC SAFETY Total		8,526,045	9,278,255	6,353,597	10,196,537	10,592,069	395,532	3.88%
141	4010 FULL-TIME SALARIES	644,309	639,746	459,295	795,265	812,648	17,383	2.19%
141	4020 PART-TIME SALARIES	-	798	2,272	-	-	-	0.00%
141	4030 OVERTIME	42,540	63,050	52,484	47,000	47,000	-	0.00%
141	4050 HEALTH INSURANCE	142,991	142,423	96,417	203,972	176,353	(27,619)	-13.54%
141	4060 RETIREMENT	64,422	64,999	48,581	75,958	77,131	1,173	1.54%
141	4061 RETIREMENT HEALTH SAVINGS	6,896	7,029	5,118	7,913	8,079	166	2.10%
141	4065 PAID FAMILY MEDICAL LEAVE	-	803	2,463	4,251	4,339	88	2.07%
141	4070 SOCIAL SECURITY	50,918	51,945	38,076	65,039	66,381	1,342	2.06%
141	5010 POSTAGE	203	289	72	350	350	-	0.00%
141	5020 TELEPHONE	2,978	2,710	1,633	3,500	3,500	-	0.00%
141	5040 EDUCATIONAL/MEETING	1,351	4,657	5,989	9,000	9,000	-	0.00%
141	5080 ADVERTISING/LEGAL NOTICES	3,340	1,246	1,157	4,000	2,000	(2,000)	-50.00%
141	5200 ELECTRICITY	14,518	17,558	12,400	-	-	-	0.00%
141	5205 NET SOLAR ENERGY	(58,392)	(69,683)	(40,788)	-	-	-	0.00%
141	5210 STREET LIGHTING	45,903	52,694	35,764	-	-	-	0.00%
141	5220 WATER	3,448	3,818	2,417	3,500	4,000	500	14.29%
141	5230 FUEL OIL	9,743	11,882	11,260	13,210	13,210	-	0.00%
141	5300 STREET LIGHT MAINTENANCE	15,932	17,872	5,982	15,000	17,000	2,000	13.33%
141	5310 VEHICLE MAINTENANCE	319,580	327,958	186,984	284,000	324,500	40,500	14.26%
141	5330 RADIO/RADAR MAINTENANCE	175	746	196	800	800	-	0.00%
141	5410 COMPUTER SERVICES	-	126	-	-	-	-	0.00%
141	5440 ENGINEERING SERVICES	774	4,585	-	9,000	6,000	(3,000)	-33.33%
141	5490 OTHER PROFESSIONAL SERV	13,518	16,758	15,925	20,000	18,000	(2,000)	-10.00%
141	5580 TREE CARE	37,386	34,028	22,470	30,000	30,000	-	0.00%
141	5610 EQUIPMENT RENTALS	3,290	-	1,045	2,300	2,500	200	8.70%
141	5620 UNIFORM RENTALS	7,688	8,243	6,633	12,000	11,000	(1,000)	-8.33%
141	5800 DUES & MEMBERSHIPS	1,320	1,121	1,295	1,500	1,500	-	0.00%
141	5900 OTHER CONTRACTUAL SERV	40,459	57,045	47,027	60,000	65,000	5,000	8.33%
141	5901 STREET LINE PAINTING	91,350	102,464	98,143	100,000	100,000	-	0.00%
141	5902 CONTRACTUAL-WINTER MAINT	5,888	9,296	13,000	8,000	10,000	2,000	25.00%
141	6010 OFFICE SUPPLIES	2,906	3,792	2,675	3,500	3,500	-	0.00%
141	6020 BOOKS/SUBSCRIPTIONS	852	937	3,397	3,500	3,500	-	0.00%
141	6100 MACHINE MAINTENANCE / PARTS	7,297	11,778	4,680	7,000	7,000	-	0.00%
141	6110 VEHICLE MAINTENANCE / PARTS	65,591	30,767	26,883	40,000	40,000	-	0.00%
141	6120 PLOW & SPREADER PARTS	4,429	20,972	874	14,000	14,000	-	0.00%
141	6130 MOTOR FUEL AND LUBRICANTS	53,496	50,617	31,326	61,404	61,404	-	0.00%
141	6140 TIRES	13,301	9,103	3,259	10,000	10,000	-	0.00%
141	6150 WELDING SUPPLIES	1,461	1,872	2,634	2,000	2,000	-	0.00%
141	6210 SALT/DE-ICING MATERIALS	123,973	148,605	225,143	150,000	150,000	-	0.00%

TOWN OF FALMOUTH: FY27 PROPOSED BUDGET
GENERAL FUND EXPENDITURES

GENERAL FUND			FY2024	FY2025	FY2026 YTD	FY2026	FY2027	\$	%
			ACTUALS	ACTUALS	2/28/2026	BUDGET	PROPOSAL	CHANGE	CHANGE
141	6220	SAND (WINTER)	12,999	14,416	15,000	15,000	15,000	-	0.00%
141	6230	GRAVEL/ROCK/LOAM	11,510	9,629	212	8,000	10,000	2,000	25.00%
141	6240	COLD PATCH	2,119	2,463	413	1,500	2,000	500	33.33%
141	6250	ASPHALT	7,315	8,637	10,175	12,000	12,000	-	0.00%
141	6270	CULVERTS/CATCH BASIN	6,107	4,365	152	7,000	7,000	-	0.00%
141	6280	STREET/TRAFF SIG/GRD	5,128	6,999	2,387	7,000	7,000	-	0.00%
141	6285	GUARD RAILS	-	432	118	1,000	1,000	-	0.00%
141	6400	MAINT/BUILDINGS & GROUNDS	24,572	20,183	25,171	21,500	21,500	-	0.00%
141	6510	HAND TOOLS	2,321	1,731	556	2,000	2,000	-	0.00%
141	6520	SAFETY EQUIPMENT/SUPPLIES	5,651	5,233	3,105	5,000	5,000	-	0.00%
141	6800	EQUIPMENT	3,206	2,699	-	3,100	3,100	-	0.00%
141	6900	OTHER COMMODITIES	6,003	5,768	3,768	7,000	7,000	-	0.00%
PUBLIC WORKS Total			1,872,765	1,937,205	1,495,236	2,157,062	2,194,295	37,233	1.73%
143	4010	FULL-TIME SALARIES	104,986	118,259	85,871	123,694	140,438	16,744	13.54%
143	4030	OVERTIME	8,993	8,624	8,261	4,300	10,000	5,700	132.56%
143	4050	HEALTH INSURANCE	20,001	21,904	15,359	22,814	25,795	2,981	13.07%
143	4060	RETIREMENT	11,267	12,282	9,287	12,219	13,881	1,662	13.60%
143	4061	RETIREMENT HEALTH SAVINGS	1,140	1,269	941	1,224	1,389	165	13.48%
143	4065	PAID FAMILY MEDICAL LEAVE	-	75	494	646	759	113	17.49%
143	4070	SOCIAL SECURITY	8,680	9,639	7,180	9,885	11,615	1,730	17.50%
143	5010	POSTAGE	40	-	2	-	-	-	0.00%
143	5040	EDUCATIONAL/MEETING	-	-	-	250	250	-	0.00%
143	5060	PRINTING	1,844	3,460	1,662	1,800	1,800	-	0.00%
143	5200	ELECTRICITY	2,178	2,765	1,962	-	-	-	0.00%
143	5205	NET SOLAR ENERGY	(2,178)	(2,765)	(1,174)	-	-	-	0.00%
143	5220	WATER	729	787	546	700	700	-	0.00%
143	5310	VEHICLE MAINTENANCE	21,446	18,274	351	15,000	17,950	2,950	19.67%
143	5500	MAINTENANCE/BUILDING	2,878	5,992	1,354	3,000	4,000	1,000	33.33%
143	5620	UNIFORM RENTALS	2,485	2,867	1,783	2,500	2,800	300	12.00%
143	5900	OTHER CONTRACTUAL SERV	1,530	2,024	985	1,000	1,000	-	0.00%
143	5950	DISPOSAL FEES	10,730	11,492	6,908	12,000	12,000	-	0.00%
143	6100	MACHINE MAINTENANCE / PARTS	-	3,253	-	1,000	1,000	-	0.00%
143	6130	MOTOR FUEL AND LUBRICANTS	12,431	10,371	6,161	10,556	10,556	-	0.00%
143	6900	OTHER COMMODITIES	5,379	4,725	434	5,000	5,000	-	0.00%
143	7550	IMPROVEMENTS TO BUILDINGS	-	-	-	2,800	2,800	-	0.00%
TRANSFER STATION Total			214,559	235,296	148,366	230,388	263,733	33,345	14.47%
PUBLIC WORKS Total			2,087,324	2,172,500	1,643,602	2,387,450	2,458,028	70,578	2.96%
162	4010	FULL-TIME SALARIES	406,932	429,915	235,455	372,535	388,125	15,590	4.18%
162	4020	PART-TIME SALARIES	780	720	400	4,500	4,500	-	0.00%
162	4030	OVERTIME	273	560	85	4,100	4,100	-	0.00%
162	4050	HEALTH INSURANCE	52,576	65,784	41,274	62,070	74,830	12,760	20.56%
162	4060	RETIREMENT	35,243	38,428	21,497	33,024	34,369	1,345	4.07%
162	4061	RETIREMENT HEALTH SAVINGS	4,089	4,359	2,367	3,702	3,856	154	4.16%
162	4065	PAID FAMILY MEDICAL LEAVE	-	1,153	1,186	1,948	2,003	55	2.82%
162	4070	SOCIAL SECURITY	30,387	32,236	17,371	29,807	30,644	837	2.81%
162	5010	POSTAGE	95	80	23	800	150	(650)	-81.25%
162	5020	TELEPHONE	-	-	-	-	-	-	0.00%
162	5030	TRANSPORTATION	-	240	-	-	-	-	0.00%
162	5040	EDUCATIONAL/MEETING	1,355	3,411	1,994	4,500	4,500	-	0.00%
162	5060	PRINTING	-	-	133	200	-	(200)	-100.00%
162	5080	ADVERTISING/LEGAL NOTICES	962	726	324	1,500	1,500	-	0.00%
162	5310	VEHICLE MAINTENANCE	-	-	-	300	-	(300)	-100.00%
162	5400	LEGAL SERVICES	28,043	7,258	3,691	18,000	18,000	-	0.00%
162	5490	OTHER PROFESSIONAL SERV	30	-	-	-	-	-	0.00%
162	5800	DUES & MEMBERSHIPS	944	1,275	190	1,400	1,400	-	0.00%
162	5900	OTHER CONTRACTUAL SERV	-	275	275	500	500	-	0.00%
162	6010	OFFICE SUPPLIES	654	374	184	1,000	1,000	-	0.00%
162	6020	BOOKS/SUBSCRIPTIONS	153	171	63	100	100	-	0.00%
162	6130	MOTOR FUEL AND LUBRICANTS	52	-	-	-	-	-	0.00%

TOWN OF FALMOUTH: FY27 PROPOSED BUDGET

GENERAL FUND EXPENDITURES

GENERAL FUND		FY2024	FY2025	FY2026 YTD	FY2026	FY2027	\$	%
		ACTUALS	ACTUALS	2/28/2026	BUDGET	PROPOSAL	CHANGE	CHANGE
162	6900 OTHER COMMODITIES	-	-	195	-	-	-	0.00%
	COMMUNITY DEVELOPMENT Total	562,568	586,964	326,706	539,986	569,577	29,591	5.48%
COMMUNITY DEVELOPMENT Total		562,568	586,964	326,706	539,986	569,577	29,591	5.48%
170	5200 ELECTRICITY	12,693	16,628	11,689	-	-	-	0.00%
170	5205 NET SOLAR ENERGY	(12,693)	(16,628)	(11,689)	-	-	-	0.00%
170	5220 WATER	6,640	7,754	7,145	7,500	7,500	-	0.00%
170	5230 FUEL OIL	15,161	17,666	8,575	20,135	20,135	-	0.00%
170	5500 MAINTENANCE/BUILDING	24,710	23,864	23,336	18,000	25,000	7,000	38.89%
170	5900 OTHER CONTRACTUAL SERV	34,626	43,616	63,850	50,000	66,000	16,000	32.00%
	COMMUNITY PROGRAMS BUILDING Total	81,137	92,899	102,907	95,635	118,635	23,000	24.05%
171	4010 FULL-TIME SALARIES	274,722	308,340	143,305	277,228	289,235	12,007	4.33%
171	4020 PART-TIME SALARIES	52,245	48,479	36,834	66,085	67,905	1,820	2.75%
171	4030 OVERTIME	12,066	16,104	11,962	11,151	11,151	-	0.00%
171	4050 HEALTH INSURANCE	48,265	53,586	34,593	55,425	77,686	22,261	40.16%
171	4060 RETIREMENT	27,353	30,990	15,468	28,043	29,241	1,198	4.27%
171	4061 RETIREMENT HEALTH SAVINGS	4,325	3,742	1,922	3,121	3,495	374	11.98%
171	4065 PAID FAMILY MEDICAL LEAVE	-	966	960	1,791	1,862	71	3.96%
171	4070 SOCIAL SECURITY	25,216	27,636	14,015	27,373	28,440	1,067	3.90%
171	5020 TELEPHONE	-	-	-	-	-	-	0.00%
171	5040 EDUCATIONAL/MEETING	1,341	2,814	1,681	2,000	2,500	500	25.00%
171	5200 ELECTRICITY	3,887	5,032	3,583	-	-	-	0.00%
171	5205 NET SOLAR ENERGY	(3,673)	(5,032)	(2,400)	-	-	-	0.00%
171	5220 WATER	3,746	6,422	2,580	5,000	6,500	1,500	30.00%
171	5230 FUEL OIL	3,201	3,267	3,004	3,796	3,796	-	0.00%
171	5300 MACHINE/EQUIPMENT MAINT	19,250	15,088	3,148	14,000	16,000	2,000	14.29%
171	5500 BUILD MAINT/GROUND SUPPLIES	4,925	2,509	1,475	6,000	6,000	-	0.00%
171	5580 TURF/TREE MAINTENANCE	37,026	24,296	33,038	36,000	38,000	2,000	5.56%
171	5900 OTHER CONTRACTUAL SERV	9,401	9,996	4,046	5,500	5,500	-	0.00%
171	5920 OPEN SPACE/TRAIL MAINTENANCE	130,168	141,954	162,969	185,000	202,700	17,700	9.57%
171	6010 OFFICE SUPPLIES	-	-	-	500	500	-	0.00%
171	6130 MOTOR FUEL AND LUBRICANTS	12,547	13,175	5,092	11,679	13,000	1,321	11.31%
171	6800 EQUIPMENT/TOOLS/APPARATUS	1,864	2,036	467	2,500	2,500	-	0.00%
171	6840 PARKS RENOVATIONS	8,726	17,831	12,159	11,000	11,000	-	0.00%
171	6900 OTHER COMMODITIES	272	983	127	500	500	-	0.00%
171	8920 CONTINGENCY	-	(5,000)	-	-	-	-	0.00%
171	9020 TRANS OUT TO SPEC REV FUND	-	-	-	-	-	-	0.00%
	PARKS Total	676,871	725,215	490,029	753,692	817,511	63,819	8.47%
PARKS & COMMUNITY PROGRAMS Total		758,008	818,115	592,936	849,327	936,146	86,819	10.22%
198	8515 METRO ASSESSMENT	1,100	1,112	556	1,700	1,700	-	0.00%
198	8520 HIGHLAND LAKE PROJECT	-	-	750	-	-	-	0.00%
198	8530 SENIOR TAX REFUND PROGRAM	105,113	110,554	82,902	110,000	110,000	-	0.00%
198	8920 CONTINGENCY	62,712	246,243	108,406	259,535	300,000	40,465	15.59%
	NON-DEPARTMENTAL Total	168,926	357,908	192,613	371,235	411,700	40,465	10.90%
199	8500 LIBRARY CONTRIBUTION	904,793	893,737	966,605	966,605	1,003,594	36,989	3.83%
199	8505 FALMOUTH HISTORICAL SOCIETY	-	-	-	-	4,000	4,000	0.00%
199	8515 METRO ASSESSMENT	233,365	244,215	233,457	238,126	241,574	3,448	1.45%
	OTHER AGENCIES Total	1,138,158	1,137,952	1,200,062	1,204,731	1,249,168	44,437	3.69%
NON-DEPARTMENTAL & OTHER AGENCIES Total		1,307,084	1,495,860	1,392,675	1,575,966	1,660,868	84,902	5.39%
198	9020 TRANS OUT TO SPEC REV FUND	706,000	85,000	-	34,000	34,000	-	0.00%
198	9030 TRANSFER OUT TO CAPITAL FUND	2,087,600	1,797,000	-	1,797,000	2,120,000	323,000	17.97%
	NON-DEPARTMENTAL Total	2,793,600	1,882,000	-	1,831,000	2,154,000	323,000	17.64%
TRANSFERS OUT TO CIP & SPECIAL REVENUE Total		2,793,600	1,882,000	-	1,831,000	2,154,000	323,000	17.64%
Grand Total		19,680,668	19,974,798	12,836,753	21,084,411	22,113,839	1,029,428	4.88%

General Government

Town of Falmouth: FY2027 Budget Proposal
 General Fund - 111 Administration

3/2/2026

OBJECT	ACCT DESCRIPTION	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Proposal	Increase (Decrease)		Notes
	Department Total	\$ 514,110	\$ 527,574	\$ 595,650	\$ 587,336	\$ 624,911	\$ 37,575	6.40%	
111	ADMINISTRATION								
4010	FULL-TIME SALARIES	272,953	350,978	414,646	393,018	408,947	15,929	4.05%	Salary for the Town Manager, Assistant Town Manager, HR Director, Policy Analyst, and Executive Assistant; portions are split with TIF and Wastewater. COLA 3%.
4020	PART-TIME SALARIES	-	765	-	-	-	-		
4030	OVERTIME	-	-	353	-	-	-		
4040	TRANSPORTATION	6,579	3,871	492	-	-	-		
4050	HEALTH INSURANCE	38,568	46,427	63,646	58,075	76,231	18,156	31.26%	CY 2026 increase was 2% higher than budgeted at 12%; assumed 10% incr for CY 2027. Also includes health premium incentive payment for employees who opt out of health coverage.
4060	RETIREMENT	43,817	57,824	66,752	62,607	64,960	2,353	3.76%	MEPERS 10.2% or ICMA 401a plan (8%)
4061	RETIREMENT HEALTH SAVINGS	2,831	3,549	4,150	3,888	4,063	175	4.50%	1% of Salaries
	PAID FAMILY MEDICAL LEAVE			1,078	1,985	2,065	80	4.03%	0.5% employer contribution
4070	SOCIAL SECURITY	19,398	26,431	30,266	30,363	31,595	1,232	4.06%	7.65% Employer Social Security contribution.
	Total Wages/Benefits	384,145	489,845	581,383	549,936	587,861	37,925	6.90%	
5010	POSTAGE	328	626	299	400	400	-	0.00%	Funds for department mailings
5020	TELEPHONE	216	-	-	-	-	-		
5040	EDUCATIONAL/MEETING	5,119	8,968	11,934	10,000	10,000	-	0.00%	ICMA 1 @ \$3,500; 3 MTCMA \$2,000; MMA/Legislation @ \$1,000; HR Director training \$3,500
5080	ADVERTISING/LEGAL NOTICES	-	457	-	-	-	-		
5310	VEHICLE MAINTENANCE	1,044	312	636	300	450	150	50.00%	Maintenance costs for the Town's pool vehicle.
5490	OTHER PROFESSIONAL SERV	4,516	1,691	3,985	4,000	4,000	-	0.00%	Professional services including , studies, appraisals, surveys, architects, engineering, human resource consulting, and other specialized services including regional efforts. Reduced to be in line with prior years' average, excluding outliers.
5800	DUES & MEMBERSHIPS	1,596	3,230	2,644	3,000	3,000	-	0.00%	Dues to International City Manager's Association (ICMA), Maine Town and City Management Association (MTCMA), and the Portland Regional Chamber. Adjusted to actual estimated costs.
5900	OTHER CONTRACTUAL SERV	-	-	-	-	-	-		
6010	OFFICE SUPPLIES	1,390	2,778	1,739	2,000	2,000	-	0.00%	Office supplies needed during the year.
6020	BOOKS/SUBSCRIPTIONS	-	-	-	-	-	-		
6130	MOTOR FUEL AND LUBRICANTS	38	-	-	-	-	-		Town admin pool vehicle has been switched to electric
6820	OFFICE EQUIPMENT	-	-	85	1,000	1,000	-	0.00%	Replacement items including office chairs, file cabinets, tables, etc.
6900	OTHER COMMODITIES	11,730	10,896	9,762	9,200	9,200	-	0.00%	Funds for meetings (\$575), flowers for special occasions (\$350), Town Hall coffee service (\$1,300), kitchen (\$475), gift certificates, flags for Veteran's graves on Memorial Day and the Memorial Day parade (\$6,500).
8930	UNALLOCATED	103,988	8,772	6,708	7,500	7,000	(500)	-6.67%	Funds for the Town Employee Incentive programs that include: Employee Recognition (700) Breakfast/United Way Kick-off (300), Holiday lunch (6,000)
8920	CONTINGENCY			(23,525)			-		Use of Contingency for pay equity and staff health plan changes
	Total All Other	129,964	37,730	14,267	37,400	37,050	(350)	-0.94%	
	Total	\$ 514,110	\$ 527,574	\$ 595,650	\$ 587,336	\$ 624,911	\$ 37,575	6.40%	

Town of Falmouth: FY2027 Budget Proposal
 General Fund - 111-1 Council

3/2/2026

OBJECT	ACCT DESCRIPTION	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Proposal	Increase (Decrease)		Notes
	Department Total	\$ 94,066	\$ 117,119	\$ 115,115	\$ 116,790	\$ 104,194	\$ (12,596)	-10.78%	
111-1	COUNCIL								
4020	PART-TIME SALARIES	6,538	12,055	12,575	15,000	15,000	-	0.00%	Stipend for Town Council members. \$2,000 x 6 plus \$3,000 for chair
4065	PAID FAMILY MEDICAL LEAVE			40	75	75	-	0.00%	New tax: 0.5% from Town; employees will also contribute 0.5%
4070	SOCIAL SECURITY	500	922	962	1,148	1,149	1	0.09%	Employer Social Security contribution.
	Total Wages/Benefits	7,038	12,977	13,577	16,223	16,224	1	0.01%	
5040	EDUCATIONAL/MEETING	1,269	2,734	2,116	1,000	1,000	-	0.00%	Funds for Council training/meals
5080	ADVERTISING/LEGAL NOTICES	-	-	-	-	-	-	-	
5830	SOCIAL SERVICE AGENCIES	35,000	40,000	40,000	40,000	30,000	(10,000)	-25.00%	Funds for the Human Service Committee to allocate to local social service agencies. Falmouth has a long history of supporting organizations that provide economic and social service resources to residents in need
5840	COUNCIL OF GOVERNMENTS	23,644	26,132	26,132	27,439	28,811	1,372	5.00%	Dues to the Greater Portland Council of Governments - services include group purchasing, research, planning, cartography, and regional representation on various issues. 5% increase estimated.
5850	MAINE MUNICIPAL ASSOCIATI	19,074	19,906	20,903	20,628	21,660	1,031	5.00%	Dues to the Maine Municipal Association - services include representation before the State Legislature, consulting on personnel and legal matters, and self-insurance pools. 5% increase estimated.
5900	OTHER CONTRACTUAL SERV	2,464	2,464	2,804	3,000	3,000	-	0.00%	Funding for miscellaneous Council consulting services including annual Council Retreat costs.
6900	OTHER COMMODITIES	422	1,895	2,486	1,000	1,000	-	0.00%	Miscellaneous Council expenses. FY24 was unusual, reduce budget to be more in line with prior years' actual spending.
6910	BANQUET	5,156	11,012	7,097	7,500	2,500	(5,000)	-66.67%	Funds for the annual municipal banquet.
							-		
							-		
	Total All Other	87,028	104,142	101,538	100,567	87,970	(12,597)	-12.53%	
	Total	94,066	117,119	115,115	116,790	104,194	(12,596)	-10.78%	

Town of Falmouth: FY2027 Budget Proposal
General Fund - 112 Town Clerk

OBJECT	ACCT DESCRIPTION	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Proposal	Increase (Decrease)	FY25 to FY26	Notes
	Department Total	\$ 438,569	\$ 455,057	\$ 482,724	\$ 493,780	\$ 519,939	\$ 26,159	5.30%	
112	TOWN CLERK								
4010	FULL-TIME SALARIES	249,912	265,807	283,034	290,128	298,979	8,851	3.05%	Salary for the Town Clerk, Deputy Town Clerk, and two Excise Clerks. COLA 3%
4020	PART-TIME SALARIES	35,252	44,149	59,373	50,000	58,901	8,901	17.80%	Hourly wages paid to election workers for two elections and the Registrar's salary, plus one PT Excise Clerk Higher in presidential and gubernatorial election years
4030	OVERTIME	3,526	2,317	4,353	3,000	3,000	-	0.00%	Overtime for the Deputy Town Clerk for election work.
4050	HEALTH INSURANCE	43,339	47,142	47,785	51,571	57,525	5,954	11.55%	CY 2026 increase was 2% higher than budgeted at 12%; assumed 10% incr for CY 2027. Also includes health premium incentive payment for employees who opt out of health coverage.
4060	RETIREMENT	25,512	24,362	25,572	26,539	27,335	796	3.00%	MEPERS 10.2% or ICMA 401a plan (8%)
4061	RETIREMENT HEALTH SAVINGS	2,858	3,072	3,246	3,142	3,318	176	5.60%	1% of Salaries
4065	PAID FAMILY MEDICAL LEAVE			879	1,761	1,851	90	5.11%	0.5% employer contribution
4070	SOCIAL SECURITY	21,692	23,153	24,922	26,929	28,320	1,391	5.17%	7.65% Employer Social Security contribution.
	Total Wages/Benefits	382,091	410,002	449,164	453,070	479,229	26,159	5.77%	
5010	POSTAGE	5,561	5,507	7,589	6,000	6,000	-	0.00%	Postage for certified letters in August, September, and February related to liens and foreclosures. Absentee ballots mailings in June and November. Mailing of Dog tags to residents who have paid on line. Weekly report mailings to Office of Vital Records, Inland Fisheries and Wildlife and Bureau of Motor Vehicles.
5020	TELEPHONE	108	-	-	-	-	-		
5030	TRANSPORTATION	230	219	53	-	-	-		
5040	EDUCATIONAL/MEETING	2,009	595	555	1,800	1,800	-	0.00%	Training opportunities for all staff. Costs include Secretary of State's election conference, Vital Records classes, Title 21-A (State Election Law), 30-A (Municipal Law), Bureau of Motor Vehicles, MMA Convention and Tax Liens.
5060	PRINTING	10,192	18,916	11,343	16,135	16,135	-	0.00%	Ballot printing needs for elections (\$4000), Tax Bill printing and mailing (\$12,135) TOTAL \$16,135
5300	MACHINE/EQUIPMENT MAINT	2,378	3,622	7,632	6,000	6,000	-	0.00%	Sec of State is negotiating a contract for new voting machines and new IT maintenance and programming agreement. Also covers electronic media for the ballot machines.
5410	COMPUTER SERVICES	499	550	275	550	550	-	0.00%	Imageflo Lie and cross referencing program for town council meeting minutes.
5490	OTHER PROFESSIONAL SERV	5,802	4,467	2,102	6,000	6,000	-	0.00%	Preservation of old and new town records. These records include marriage, death and birth records and town council minutes.
5800	DUES & MEMBERSHIPS	150	1,115	150	225	225	-	0.00%	Cumberland County Clerks Association & Maine Town City Clerks Assoc. each for Clerk and Deputy Clerk., Tax and Treasurers Dues.
5900	OTHER CONTRACTUAL SERVICES			23					
5890	GENERAL ASSISTANCE	25,841	6,630		-	-	-		Moved to Special Revenue.
6010	OFFICE SUPPLIES	2,454	2,452	3,076	2,500	2,500	-	0.00%	Office supplies for the office and elections.
6900	OTHER COMMODITIES	1,255	984	762	1,500	1,500	-	0.00%	Meals, snacks and drinks for election day. Signage for the office and elections. Notary certifications and renewals.
	Total All Other	56,478	45,056	33,560	40,710	40,710	-	0.00%	
	Total	438,569	455,057	482,724	493,780	519,939	26,159	5.30%	

Town of Falmouth: FY2027 Budget Proposal
General Fund - 113 Building Maintenance

OBJECT	ACCT DESCRIPTION	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Proposal	Increase (Decrease)		Notes
	Department Total	\$ 161,729	\$ 158,255	\$ 91,134	\$ 107,334	\$ 127,329	\$ 19,995	18.63%	
113	BUILDING MAINTENANCE								
4010	FULL-TIME SALARIES	52,501	66,116	8,310	8,523	8,783	260	3.05%	Salary for IT Assistant (10%). COLA 3%
4020	PART-TIME SALARIES	-	250	-	-	-	-		
4030	OVERTIME	2,356	2,109	42	-	-	-		Overtime for special projects.
4050	HEALTH INSURANCE	20,846	21,262	2,008	2,409	2,724	315	13.08%	CY 2026 increase was 2% higher than budgeted at 12%; assumed 10% incr for CY 2027. Also includes health premium incentive payment for employees who opt out of health coverage.
4060	RETIREMENT	4,510	5,582	820	861	887	26	3.02%	MEPERS (10.2%) or ICMA 401a plan (8%)
4061	RETIREMENT HEALTH SAVINGS	566	698	84	84	87	3	3.57%	1% of Salaries
4065	PAID FAMILY MEDICAL LEAVE			22	43	44	1	3.25%	0.5% employer contribution
4070	SOCIAL SECURITY	4,054	5,097	600	659	679	20	3.03%	7.65% Employer Social Security contribution.
	Total Wages/Benefits	84,833	101,114	11,886	12,579	13,204	625	4.97%	
5020	TELEPHONE	193	-	-	-	-	-		
5030	TRANSPORTATION	288	215						
5200	ELECTRICITY	17,744	24,127	28,369	-	17,000	17,000		Electricity costs not covered by solar energy credits
5205	NET SOLAR ENERGY	(2,901)	(24,127)	(28,369)	-	-	-		Solar energy credits
5220	WATER	718	734	794	740	740	-	0.00%	Water and sewer charges for Town Hall
5230	FUEL OIL	9,174	11,293	8,468	9,015	11,385	2,370	26.29%	Heating propane for Town Hall. Prices are currently lower than FY25 contracted amounts.
5500	MAINTENANCE/BUILDING	43,327	18,888	16,532	15,000	20,000	5,000	33.33%	Funds for repairs to plumbing, electrical, phone, heating and other systems as well as general maintenance to the building as needed. 3% Increase due to aging building systems at Town Hall.
5900	OTHER CONTRACTUAL SERV	4,087	19,093	59,487	60,000	60,000	-	0.00%	Annual service contracts for: HVAC, elevator license inspection and periodic service, sprinkler and alarm system, generator service, and pest control, and contract cleaning service (\$33,800).
6900	OTHER COMMODITIES	4,266	6,920	4,853	10,000	5,000	(5,000)	-50.00%	Funds for misc. supplies for Town Hall.
8920	CONTINGENCY			(10,886)			-		Use of Contingency due to omission of wages/benefits from FY2025 budget
							-		
	Total All Other	76,896	57,142	79,248	94,755	114,125	19,370	20.44%	
	Total	161,729	158,255	91,134	107,334	127,329	19,995	18.63%	

Town of Falmouth: FY2027 Budget Proposal
General Fund - 116 Cable TV

3/2/2026

OBJECT	ACCT DESCRIPTION	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Proposal	Increase (Decrease)		Notes
	Department Total	\$ 64,909	\$ 77,279	\$ 85,513	\$ 99,959	\$ 102,509	\$ 2,550	2.55%	
116	CABLE TV								
4010	FULL-TIME SALARIES	42,154	44,326	49,856	51,136	52,697	1,561	3.05%	Salary for the Cable TV Station Manager (60%). COLA 3%
4020	PART-TIME SALARIES	-	3,865	4,864	6,228	6,228	-		Part time cable TV backup.
4030	OVERTIME	1,638	1,488	823	-	-	-		Moved to Part Time wages
4050	HEALTH INSURANCE	5,354	5,913	12,313	14,455	16,344	1,889	13.07%	CY 2026 increase was 2% higher than budgeted at 12%; assumed 10% incr for CY 2027. Also includes health premium incentive payment for employees who opt out of health coverage.
4060	RETIREMENT	4,428	4,634	4,978	5,168	5,323	155	3.00%	MEPERS (10.2%) or ICMA 401a plan (8%)
4061	RETIREMENT HEALTH SAVINGS	444	463	507	507	522	15	2.96%	1% of Salaries
4065	PAID FAMILY MEDICAL LEAVE			145	289	297	8	2.77%	0.5% employer contribution
4070	SOCIAL SECURITY	3,251	3,701	4,011	4,426	4,548	122	2.76%	7.65% Employer Social Security contribution.
	Total Wages/Benefits	57,269	64,390	77,497	82,209	85,959	3,750	4.56%	-
5020	TELEPHONE	270	-	-	-	-	-		
5040	EDUCATIONAL/MEETING	162	88	100	500	500	-	0.00%	Professional development, attendance at professional associations, and meetings associated with franchise agreement renewal.
5300	MACHINE/EQUIPMENT MAINT	1,656	828	2,364	1,750	1,750	-	0.00%	Funds to cover repairs for equipment that is out of warranty and software maintenance renewals for video editing system and video server.
5410	COMPUTER SERVICES	5,388	11,256	5,875	6,000	4,800	(1,200)	-20.00%	Cable modem service for Cable TV network.
5900	CHAMP Services	60	210	9,500	9,000	9,000	-	0.00%	Champ streaming software/hardware and On-Demand HD program storage, agendas/minutes . Increased in FY24 \$1500 due to addition of the new High School theater HD Channel, HD Live Stream and Encoder Hardware. So meetings can be broadcast and streamed live from that space
6010	OFFICE SUPPLIES	104	460	598	500	500	-	0.00%	Office supplies needed during the year. Includes purchase of Misc Computer accessories (cables, mice, adaptors) , batteries, light bulbs and other specialty media supplies.
6900	OTHER COMMODITIES	-	46	-	-	-	-		
8920	CONTINGENCY			(10,421)					Use of Contingency for pay equity and staff health plan change:
	Total All Other	7,640	12,889	8,016	17,750	16,550	(1,200)	-6.76%	
	Total	64,909	77,279	85,513	99,959	102,509	2,550	2.55%	

Town of Falmouth: FY2027 Budget Proposal
General Fund - 118 Communications

3/2/2026

OBJECT	ACCT DESCRIPTION	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Proposal	\$	%	Notes
	Department Total	\$ 76,165	\$ 80,788	\$ 86,847	\$ 83,215	\$ 95,306	\$ 12,091	14.53%	
118	COMMUNICATIONS								
4020	PART-TIME SALARIES	33,395	35,262	39,467	35,540	45,715	10,175	28.63%	Communication Specialist, split with TIF (50%), COLA 3% Hours increased from 24/wk to 30/wk
4060	RETIREMENT	2,657	2,821	3,157	2,821	3,632	811	28.75%	MEPERS (10.2%) or ICMA 401a plan (8%)
4061	RETIREMENT HEALTH SAVINGS	334	353	395	355	457	102	28.73%	1% of Salaries
4065	PAID FAMILY MEDICAL LEAVE			107	179	231	52		0.5% employer contribution
4070	SOCIAL SECURITY	2,555	2,697	3,019	2,720	3,497	777	28.57%	7.65% Employer Social Security contribution.
	Total Wages/Benefits	38,941	41,133	46,145	41,615	53,532	11,917	28.64%	
5040	EDUCATIONAL/MEETING	-	287	1,266	3,500	3,500	-	0.00%	Annual Conference
5080	ADVERTISING/LEGAL NOTICES	37,045	39,368	39,128	37,500	37,674	174	0.46%	Public Hearing notices (\$300 p/m); CivicSend Digital Newsletter software (\$2374 p/y); Canva Design Software (6 users at \$200 ea.p/y); RepD video/chatbot software (\$1500 p/m); 2 print newsletters p/y (\$3000 x 2 tax bill insert); Special projects post card mailings (2 @ \$3000 ea.); Other promotions--Facebook ads, banners, posters, etc. (\$500)
6010	OFFICE SUPPLIES	-	-	-	100	100	-	0.00%	
6900	OTHER COMMODITIES	180	-	308	500	500	-	0.00%	
	Total All Other	37,225	39,655	40,702	41,600	41,774	174	0.42%	
	Total	76,165	80,788	86,847	83,215	95,306	12,091	14.53%	

Town of Falmouth: FY2027 Budget Proposal
General Fund - 119 Sustainability

OBJECT	ACCT DESCRIPTION	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Proposal	Increase (Decrease)		Notes
	Department Total	\$ 101,338	\$ 72,297	\$ 65,449	\$ 75,514	\$ 25,500	\$ (50,014)	-66.23%	
119	SUSTAINABILITY								
4010	FULL-TIME SALARIES	37,019	40,301	39,669	37,550	-	(37,550)	-100.00%	Salary for the Energy Sustainability Coord (50%). COLA x%
4020	PART-TIME SALARIES			359					
4030	OVERTIME	-	1,679	1,713	1,000	-	(1,000)	-100.00%	
4040	TRANSPORTATION	323	325	503	-	-	-		Moved to Education/Meeting account
4050	HEALTH INSURANCE	-	-	5,414	3,000	-	(3,000)	-100.00%	
4060	RETIREMENT	2,957	3,410	3,386	2,998	-	(2,998)	-100.00%	MEPERS (10.2% in FY26; FY27 rates not yet released) or ICMA 401a plan (8%)
4061	RETIREMENT HEALTH SAVINGS	372	427	424	375	-	(375)	-100.00%	1% of salaries
4065	PAID FAMILY MEDICAL LEAVE			107	210	-	(210)		0.5% employer contribution
4070	SOCIAL SECURITY	2,829	3,279	3,175	3,206	-	(3,206)	-100.00%	7.65% Employer Social Security contribution.
	Total Wages/Benefits	43,500	49,421	54,750	48,339	-	(48,339)	-100.00%	
5020	TELEPHONE	108	-	-	-	-	-		
5040	EDUCATIONAL/MEETING	375	417	924	1,325	-	(1,325)	-100.00%	Sustainability Coordinator training/conferences & travel to local meetings; increase is funds from Transportation account
5200	ELECTRICITY	425	-	-	-	-	-		
5205	NET SOLAR ENERGY	(5,465)	-	-	-	-	-		
5210	STREET LIGHTING	36,964	-	-	-	-	-		Moved to Public Works
5300	MACHINE/EQUIPMENT MAINT	7,628	-	-	-	-	-		Moved to Public Works
5490	OTHER PROFESSIONAL SERV	11,475	-	-	7,500	7,500	-	0.00%	Moved \$15K for Municipal Building energy audits to CIP Budget. Americorps member \$6,000 (increased from \$4,000), Other \$1,500.
5800	DUES & MEMBERSHIPS	200	-	-	250	-	(250)	-100.00%	
5900	OTHER CONTRACTUAL SERV	-	4,000	-	-	-	-		Moved to Special Revenue Fund
6010	OFFICE SUPPLIES	71	21	15	100	-	(100)	-100.00%	Office supplies needed during the year.
6900	OTHER COMMODITIES	2,945	1,919	2,520	3,000	3,000	-	0.00%	Support Sustainability Committee and Conservation Commission efforts and community events such as: Climate Action Plan implementation; outreach and education, educational campaigns
8520	HIGHLAND LAKE PROJECT	3,111	16,519	7,240	15,000	15,000	-	0.00%	Moved from Public Works
	Total All Other	57,838	22,876	10,699	27,175	25,500	(1,675)	-6.16%	
	Total	101,338	72,297	65,449	75,514	25,500	(50,014)	-66.23%	

Town of Falmouth: FY2027 Budget Proposal
General Fund - 121 Assessing

3/2/2026

OBJECT	ACCT DESCRIPTION	FY2023 Actual	FY2024 Actual	FY 2025 Actual	FY2026 Budget	FY2027 Proposal	Increase (Decrease)		Notes
	Department Total	\$ 183,307	\$ 190,528	\$ 198,191	\$ 183,819	\$ 188,533	\$ 4,714	2.56%	
121	ASSESSING								
4010	FULL-TIME SALARIES	10,355	11,083	11,445	11,741	12,363	622	5.30%	Provides for the salary of the Admin Coordinator (20%)
4050	HEALTH INSURANCE	1,678	1,853	2,010	2,228	2,519	291	13.06%	CY 2026 increase was 2% higher than budgeted at 12%; assumed 10% incr for CY 2027. Also includes health premium incentive payment for employees who opt out of health coverage.
4060	RETIREMENT	825	867	911	934	983	49	5.25%	MEPERS (10.2%) or ICMA 401a plan (8%)
4061	RETIREMENT HEALTH SAVINGS	104	111	114	117	123	6	5.13%	1% of Salaries
4065	PAID FAMILY MEDICAL LEAVE			30	59	62	3	5.61%	0.5% employer contribution
4070	SOCIAL SECURITY	737	792	816	908	955	47	5.18%	7.65% Employer Social Security contribution.
	Total Wages/Benefits	13,698	14,706	15,326	15,987	17,005	1,018	6.37%	
5010	POSTAGE	452	-	-	-	-	-	-	
5410	COMPUTER SERVICES	-	-	-	2,837	-	(2,837)	-100.00%	Paid by TIF
5490	OTHER PROFESSIONAL SERV	169,060	175,822	182,855	164,570	171,153	6,583	4.00%	County Regional Assessing estimated increase 4%; 25% charged to TIF
5810	ASSESSMENT REVIEW BOARD	97	-	10	375	375	-	0.00%	Support Costs
6010	OFFICE SUPPLIES	-	-	-	50	-	(50)	-100.00%	Support Costs
							-		
							-		
							-		
	Total All Other	169,609	175,822	182,865	167,832	171,528	3,696	2.20%	
	Total	183,307	190,528	198,191	183,819	188,533	4,714	2.56%	

Town of Falmouth: FY2027 Budget Proposal
General Fund - 125 Computers

OBJECT	ACCT DESCRIPTION	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Proposal	Increase (Decrease)		Notes
	Department Total	\$ 579,905	\$ 569,745	\$ 626,716	\$ 590,653	\$ 596,739	\$ 6,086	1.03%	
125	INFORMATION SYSTEMS								
4010	FULL-TIME SALARIES	101,023	109,687	113,619	111,359	119,040	7,681	6.90%	Salary for the Information Systems Administrator (portions are split with TIF and Wastewater) and IT Assistant (split with Cable TV Wastewater) COLA 3%
4020	PART-TIME SALARIES	3,345	885	290			-		
4030	OVERTIME	-	-	92			-		
4050	HEALTH INSURANCE	20,295	20,725	23,527	25,007	28,275	3,268	13.07%	CY 2026 increase was 2% higher than budgeted at 12%; assumed 10% incr for CY 2027. Also includes health premium incentive payment for employees who opt out of health coverage.
4060	RETIREMENT	10,173	10,875	11,078	11,198	11,964	766	6.84%	MEPERS (10.2%) or ICMA 401a plan (8%)
4061	RETIREMENT HEALTH SAVINGS	1,026	1,099	1,135	1,098	1,173	75	6.83%	1% of Salaries
4065	PAID FAMILY MEDICAL LEAVE	-	-	294	562	601	39	6.94%	0.5% employer contribution
4070	SOCIAL SECURITY	7,609	8,045	8,140	8,603	9,196	593	6.89%	7.65% Employer Social Security contribution.
	Total Wages/Benefits	143,471	151,317	158,175	157,827	170,249	12,422	7.87%	
5020	TELEPHONE	17,654	21,730	19,412	19,836	20,445	609	3.07%	Telephone usage for all departments \$22,800. Wastewater allocation = \$2,964
5040	EDUCATIONAL/MEETING	225	450	2,058	2,900	2,000	(900)	-31.03%	Professional development and training related costs, such as travel, misc. conference fees. GMIS Dues \$250
5370	SECURITY	16,985	15,407	12,369	16,980	11,785	(5,195)	-30.59%	Funds for annual monitoring of Town Buildings. Security software maintenance renewals \$5,200 and misc hardware repairs, access cards and support request calls \$7,035.00. Wastewater allocation = \$450. Changed platform generated savings.
5410	COMP SERVICES/INTERNET	74,006	68,621	75,676	85,633	83,121	(2,512)	-2.93%	Fiber and internet charges for Public Safety, Town Hall, Public Works, Community Programs, Central Fire, Station 1, Station 4, and Harbor - \$75,780 Web Updates/Misc - \$1,000 , Vision GIS hosting \$900 and VGSI Hosting - \$6,000. Wastewater allocation = \$1,998.90 and \$9,240 billed directly to WW. Cable TV Allocation - \$4,800
5490	OTHER PROFESSIONAL SERV	75,978	87,072	88,727	87,390	87,390	-	0.00%	Funds for outside consulting services to operate and manage the Town's Computer System . This item includes \$96,000 for the Managed Services Agreement, which gives the Town 24/7 access to network engineers and on-going monitoring, management and maintenance of Town servers including the phone system; Anti Virus, firewall monitoring and CyberSecurity monitoring, \$6,300 for maintenance contracts on routers, switches, firewalls and phone system. Wastewater allocation = \$14,910

Town of Falmouth: FY2027 Budget Proposal
General Fund - 125 Computers

OBJECT	ACCT DESCRIPTION	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Proposal	Increase (Decrease)		Notes
5900	OTHER CONTRACTUAL SERV	182,244	164,441	176,459	193,960	193,784	(176)	-0.09%	Annual license/maintenance fees for the network software (i.e. VMWare license, Backup, Spam Filtering Software) - \$52,000; Annual Microsoft O365 licensing - \$58,000, and MUNIS ASP Fees for our Financial, HR, Payroll, Tax and Permitting Software system - \$102,300. Includes \$5,500 annual fee for Encode 180 and \$3,100 for Zoom meeting licenses. Wastewater allocation = \$27,116.10.
5903	PRINTER/COPIER CHARGES	6,773	8,880	8,791	7,352	9,190	1,838	25.00%	All printer and copier maintenance costs for the Town. Wastewater allocation = \$810.
6010	OFFICE SUPPLIES	454	373	494	500	500	-	0.00%	Office supplies needed during the year
6800	EQUIPMENT	48,467	48,564	65,119	-	-	-	-	Laptop/ computer / printer replacement program moved to CIP
7510	OFFICE FURNITURE/EQUIP	-	-	-	-	-	-	-	
7540	COMPUTER NETWORK	13,648	2,890	23,344	18,275	18,275	-	0.00%	Funds for maintenance of the Town's wide area network. Wastewater allocation = \$3,225
8920	CONTINGENCY			(3,908)					Use of Contingency for pay equity and staff health plan changes
	Total All Other	436,434	418,428	468,541	432,826	426,490	(6,336)	-1.46%	
	Total	579,905	569,745	626,716	590,653	596,739	6,086	1.03%	

**Finance
and
Risk Management**

Town of Falmouth: FY2027 Budget Proposal
General Fund - 122 Finance

OBJECT	ACCT DESCRIPTION	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Proposal	Increase (Decrease)		Notes
	Department Total	\$ 349,287	\$ 402,286	\$ 408,144	\$ 395,338	\$ 404,551	\$ 9,213	2.33%	
122	FINANCE								
4010	FULL-TIME SALARIES	226,476	270,372	276,196	261,119	262,104	985	0.38%	Salaries for Finance Director, Payroll Administrator, A/P Clerk, and Assistant Finance Director; 20% of each is allocated to TIF, and portions are split with Wastewater. COLA 3%.
4030	OVERTIME	30	91	17			-		
4050	HEALTH INSURANCE	43,366	45,101	41,875	41,310	46,238	4,928	11.93%	CY 2026 increase was 2% higher than budgeted at 12%; assumed 10% incr for CY 2027. Also includes health premium incentive payment for employees who opt out of health coverage.
4060	RETIREMENT	20,407	23,811	26,655	25,583	25,643	60	0.23%	MEPERS (10.2%) or ICMA 401a plan (8%)
4061	RETIREMENT HEALTH SAVINGS	2,290	2,721	2,799	2,604	2,613	9	0.35%	1% of Salaries
4065	PAID FAMILY MEDICAL LEAVE			733	1,337	1,342	5		0.5% employer contribution
4070	SOCIAL SECURITY	16,503	20,098	20,596	20,450	20,526	76	0.37%	7.65% Employer Social Security contribution.
	Total Wages/Benefits	309,072	362,194	368,871	352,403	358,466	6,063	1.72%	
5010	POSTAGE	4,231	3,507	3,409	3,550	3,550	-	0.00%	Provides funds for various activities such as mailing checks to vendors, 1099s, W2s etc. This account also Provides the Town wide cost of the annual maintenance agreement for the Town's postage meter.
5020	TELEPHONE	-	-	-	-	-	-		
5030	TRANSPORTATION	81	544	-	-	-	-		Transportation expenses for Finance employees to conduct Town business and to attend training seminars.
5040	EDUCATIONAL/MEETING	1,379	1,013	2,396	4,530	4,530	-	0.00%	Professional development and training for staff. 3 Legal \$400, 1 HR \$150, 2 Excel \$500, MEGFOA \$280, Quarterly meeting \$200, NESGFOA spring & fall seminars \$3,000
5430	AUDIT	29,675	29,210	27,679	29,000	31,900	2,900	10.00%	Assumes a 10% increase for School, Town and Wastewater. The amount shown here is the Town portion only.
5490	OTHER PROFESSIONAL SERVICES	237	922	391	650	650	-	0.00%	MMA \$450 actuarial fee for ACFR (OPEB and Pension). Confidential Destruction of records \$200.
5700	TRANSFER FEES	2,185	2,391	2,379	2,500	2,500	-	0.00%	This line item reflects the cost of filing and discharging liens and is offset by lien fees assessed to delinquent property taxpayers.
5800	DUES & MEMBERSHIPS	785	550	820	815	815	-	0.00%	Dues to various professional associations such as Government Finance Officers Association (\$190), ACFR Award Program (\$460), and the Maine Tax Collectors and Treasurers Assoc \$165).
6010	OFFICE SUPPLIES	652	656	646	640	640	-	0.00%	In-house printing, forms and general office supplies.
6015	COMPUTER FORMS/SUPPLIES	686	1,299	1,553	1,250	1,500	250	20.00%	Payroll and disbursement check stock, 1099s, 1095s, W2s. Prices have increased substantially since FY2023.
6900	OTHER COMMODITIES	304	-				-		
	Total All Other	40,215	40,092	39,273	42,935	46,085	3,150	7.34%	
	Total	349,287	402,286	408,144	395,338	404,551	9,213	2.33%	

Town of Falmouth: FY2027 Budget Proposal
General Fund - 123 Debt Service

3/2/2026

OBJECT	ACCT DESCRIPTION	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Proposal	Increase (Decrease)		Notes
	Department Total	\$ 455,565	\$ 429,186	\$ 415,704	\$ 407,297	\$ 398,966	\$ (8,331)	-2.05%	
123	DEBT SERVICE								
8059	Library Construction Bond Princip	165,322	165,322	165,322	165,322	165,322	-	0.00%	Per debt repayment schedule
8060	2007 PS BLDG IMPROV BOND PRII	200,000	175,000	170,000	170,000	170,000	-	0.00%	FINAL PAYMENT
8200	BOND INTEREST	90,243	88,864	80,382	71,975	63,644	(8,331)	-11.57%	Per debt repayment schedule
	Total	455,565	429,186	415,704	407,297	398,966	(8,331)	-2.05%	

Town of Falmouth: FY2027 Budget Proposal
General Fund - 124 Insurance

OBJECT	ACCT DESCRIPTION	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Proposal	Increase (Decrease)		Notes
	Department Total	\$ 438,156	\$ 472,252	\$ 445,472	\$ 458,110	\$ 449,674	\$ (8,436)	-1.84%	
124	INSURANCE								
4050	HEALTH INSURANCE	-	-	-	-	-	-		
4080	GROUP INSURANCE	2,294	3,195	3,710	3,314	4,100	786	23.72%	Group Term Life insurance: Town pays for first \$9k coverage for employees who purchase this coverage; plus cost of premiums for eligible retirees. Estimated cost for FY25 \$3156; FY26 assumes 5% increase from current premiums.
4090	INCOME PROTECTION	35,403	41,755	1,104	-	1,250	1,250		This Short Term Disability program became 100% employee cost as of 7/1/2024 for most employees
4095	LONG-TERM DISABILITY	7,111	6,028	5,556	6,117	6,117	-	0.00%	Long-Term Disability insurance is paid 100% by Town for employees who opt for the 401(a) retirement plan
4100	WORKERS' COMPENSATION	248,924	271,991	269,043	266,721	245,134	(21,588)	-8.09%	Actual premiums for Jul-Dec & estimate for Jan-Jur
4110	UNEMPLOYMENT COMPENSATION	3,400	3,517	5,130	5,500	7,039	1,539	27.98%	The Town participates in the Maine Municipal Association statewide self-insurance pool
5015	BANK FEES	7,550	6,953	6,743	6,974	6,974	-	0.00%	Bank processing fees
5105	LIABILITY INSURANCE	121,716	124,287	139,060	155,747	163,647	7,900	5.07%	General liability and property insurance which cannot be allocated by department. Increase from FY24 to FY25 was 12%; increase from FY25 to FY26 was 6%
5120	PUBLIC OFFICIALS LIABILITY INS.	10,520	10,578	10,674	10,737	11,414	677	6.30%	Public officials liability insurance for elected and appointed board members.
5490	OTHER PROFESSIONAL SERVICES	1,238	3,948	4,452	3,000	4,000	1,000	33.33%	FSA/HRA administration fees
							-		
							-		
	Total	438,156	472,252	445,472	458,110	449,674	(8,436)	-1.84%	

Public Safety

Town of Falmouth: FY2027 Budget Proposal
General Fund - 131 Police Dept - Patrol

3/2/2026

OBJECT	ACCT DESCRIPTION	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Proposal	Increase (Decrease)	FY25 to FY26	Notes
	Department Total	\$ 1,519,503	\$ 1,780,732	\$ 1,722,119	\$ 2,000,704	\$ 2,099,645	\$ 98,941	4.95%	
131	POLICE: PATROL								
4010	FULL-TIME SALARIES	902,769	1,020,025	1,002,450	1,189,016	1,241,654	52,638	4.43%	Salaries for 3 Sergeants, 10 Patrol Officers, 2 School Resource Officers (30%), and Assistant Harbormaster (40%). New patrol officer add in FY26 for 9 months, increased in FY27 to 12 months
4020	PART-TIME SALARIES	9,836	11,133	10,817	10,000	14,000	4,000	40.00%	Salaries for reserve officers and members of the Traffic Safety unit. This account supports the increased use of reserve officers for details, open shifts, and required training. The department now utilizes 5 reserve officers. The account supports 100% of the six Fire/Police salaries, which, in total, average a combined \$4,000 annually. Utilization of reserve police officers saves on overtime expenses. Pay increase for Fire/Police in line with regional standards and reserve officers increased usage.
4025	OVERTIME-COURT TIME	2,744	6,416	5,962	4,500	6,500	2,000	44.44%	Reimburses the 3-hour minimum overtime for attendance at court, per collective bargaining. Officers are required to appear for Zoom-based Traffic Court and in-person Grand Jury appearances.
4030	OVERTIME	81,167	101,543	116,353	100,000	100,000	-	0.00%	Overtime to cover vacant patrol shifts due to vacations, holidays, illness, officers attending training, Council meetings, and special town events, etc.
4050	HEALTH INSURANCE	167,144	212,674	185,302	252,930	254,305	1,375	0.54%	CY 2026 increase was 2% higher than budgeted at 12%; assumed 10% incur for CY 2027. Also includes health premium incentive payment for employees who opt out of health coverage.
4060	RETIREMENT	121,944	136,935	136,447	150,698	163,477	12,779	8.48%	MEPERS (13.2%) or ICMA 401a/457b option (10.5%)
4061	RETIREMENT HEALTH SAVINGS	2,456	5,804	3,297	2,887	3,019	132	4.57%	1% of Salaries
4065	PAID FAMILY MEDICAL LEAVE			3,091	6,532	6,886	354	5.42%	0.5% employer contribution
4070	SOCIAL SECURITY	73,947	84,836	83,596	99,941	105,354	5,413	5.42%	7.65% Employer Social Security contribution.
	Total Wages/Benefits	1,362,008	1,579,365	1,547,315	1,816,504	1,895,195	78,691	4.33%	

Town of Falmouth: FY2027 Budget Proposal
General Fund - 131 Police Dept - Patrol

3/2/2026

OBJECT	ACCT DESCRIPTION	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Proposal	Increase (Decrease)	FY25 to FY26	Notes
5040	EDUCATIONAL/MEETING	14,471	15,123	11,715	16,000	18,000	2,000	12.50%	This account is utilized for the on-going training and development of department personnel, including travel and meal expenses for assigned personnel. Training topics include: contemporary police practices, leadership, investigation, officer-safety, customer service, emergency vehicle operation, firearms and tactics, crime scene processing, interview techniques, report writing, mental and behavioral health recognition, and de-escalation. The Maine Criminal Justice Academy Board of Trustees mandates all certified officers attend, at minimum, 40 hours of training on a bi-annual basis. This account also supports the \$2,570 fee associated with annual mandatory online training for new & case law updates and Maine Bureau of Labor compliance courses. With the addition of 7 Officers there will be increased training demands to support development.
5060	PRINTING	1,003	1,422	1,002	1,500	1,750	250	16.67%	Printing needs to include paper for cruiser printers for citations, department forms, business cards, parking tickets, etc. throughout the year.
5080	ADVERTISING/LEGAL NOTICES	1,000	13	-	-	-	-		Moved to Administration
5300	MACHINE/EQUIPMENT MAINT	5,710	6,118	5,450	7,000	21,500	14,500	207.14%	Annual subscription fees for three (3) town speed-monitoring trailers (\$5,500) and (\$1,000) for StatTrack traffic/speed/volume data collection device. The data gathered by this equipment supports the Town's traffic analysis efforts and eliminates the need for outside consultation expenses. Fitness equipment maintenance is paid through this account (\$500). .FLOCK LPR system is added and deleted from CIP for \$14,500
5310	VEHICLE MAINTENANCE	25,756	19,935	23,604	23,000	24,500	1,500	6.52%	Maintenance of the department's seven marked police cruisers and two unmarked vehicles. Insurance deductible for any cruiser accident comes out of this account. This account also supports the cleaning and care of the fleet, which contributes to the longevity of the vehicles.
5330	RADIO/RADAR MAINTENANCE	5,729	5,026	5,645	6,200	6,200	-	0.00%	Funds for routine maintenance of department mobile radios (14), portable radios (37), and radar units (11). All radar units are required to be calibrated yearly at an expense of \$1,300. Radio preventive maintenance is approximately \$1,500.
5410	COMPUTER SERVICES	1,812	11,498	17,798	18,300	13,300	(5,000)	-27.32%	Provides 50% of maintenance contract and upgrades for the Mission Square/IMC records management system. Fee split with 134-5410. Decreased in FY27 due to moving LPR expense to CIP Budget.
5870	ME CRIMINAL JUSTICE ACADEMY			34,428			-		To capture expense incurred when hiring an officer from another agency within 5 years of Academy graduation.
5900	OTHER CONTRACTUAL SERV			833		1,500	1,500		Line to capture insurance cost and reimbursement for the K9
6010	OFFICE SUPPLIES	1,943	2,127	1,735	2,200	2,200	-	0.00%	Office supplies needed during the year, to include pens, forms, clipboards, and USB storage devices.

Town of Falmouth: FY2027 Budget Proposal
General Fund - 131 Police Dept - Patrol

3/2/2026

OBJECT	ACCT DESCRIPTION	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Proposal	Increase (Decrease)	FY25 to FY26	Notes
6130	MOTOR FUEL AND LUBRICANTS	26,142	28,877	30,508	29,000	33,000	4,000	13.79%	Cost of gasoline and lubricants for the department's seven marked police cruisers and three unmarked police vehicles (Harbor truck and two explorers). The fleet consists of a combination of both hybrid and gasoline vehicles. Increasing due to additional patrol coverage based on full staff predictions.
6140	TIRES	4,346	5,359	7,639	6,000	6,000	-	0.00%	Tires and tire repairs for seven marked police cruisers, and three unmarked police vehicles. Average price for regular tires is \$210 each plus \$120 per vehicle for mounting and balancing. The department has changed operations from a summer/winter changeover to all-season tires. This change was made due to milder winters and a cost-saving measure on the changeover process.
6520	SAFETY EQUIPMENT/SUPPLIES	2,056	3,481	4,115	5,000	5,000	-	0.00%	Replacement of leather gear, flashlights, chemical agents, traffic vests, and other safety-related equipment. Annual price increases for almost all safety equipment. This account also supports the 6-person Traffic Safety unit.
6610	UNIFORMS/CLEANING/TURNOUT	26,840	25,766	27,109	29,500	29,500	-	0.00%	Uniforms and equipment for the officers are purchased from this account, as well as contractual cleaning allowance (\$240/per officer); clothing allowance (\$500/per officer). The contract also provides funds for replacement clothing. The 5 reserve officers and 6 Traffic Safety member's uniforms and equipment are also provided from this account. Examples of prices: uniform shirt \$110, pants \$130, winter coat \$450, and boots \$250. As an example, the initial equipment and uniforms for a new officer is approximately \$4,500. Also supports the department Honor Guard unit.
6620	AMMUNITION/SUPPLIES	6,772	7,000	7,498	7,500	9,500	2,000	26.67%	Ammunition for officers to qualify with their duty weapons, less-lethal options, and patrol rifles twice per year. Additional ammunition needed for situational training (low-light/darkness/moving drills, etc.) and skill-development. 5,000 rounds annually to qualify the department on pistol to meet the Academy and Department qualifications, 1000 rounds to qualify on rifle. Anticipating Academy training for 3 (6,000 rounds). Increase is due to Emergency Services Unit (ESU) Ammunition for a member of the department.
6800	EQUIPMENT	24,478	14,186	15,196	17,500	17,500	-	0.00%	Police equipment purchases to support department operations and officer-safety-related needs. Equipment includes less-lethal munition options, protective equipment, training equipment, weapon and gear storage solutions, secure evidence storage, and other as-needed replacement items. Introducing a member of the department to ESU in FY27.
6820	OFFICE EQUIPMENT	1,752	1,103	2,038	3,000	2,500	(500)	-16.67%	Replacement of office furniture. Additional funds are utilized for as-needed purchases, computer accessories (keyboard/mice/speakers), and shelving/storage needs.

Town of Falmouth: FY2027 Budget Proposal
General Fund - 131 Police Dept - Patrol

3/2/2026

OBJECT	ACCT DESCRIPTION	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Proposal	Increase (Decrease)	FY25 to FY26	Notes
6900	OTHER COMMODITIES	7,685	54,334	12,491	12,500	12,500	-	0.00%	The account supports the cost for impaired driver testing (chemical samples), CJIS-compliant shredding services, and the use of language line communication/interpreter services. This account also funds the equipment and healthcare needs of the department's K9, and the costs of various professional publications, including: New England States Police Information Network (NESPIN), background investigation software, and kitchen/cleaning supplies and coffee service at police headquarters.
8920	CONTINGENCY			(34,000)			-		To offset FY25 MCJA cost
							-		
	Total All Other	157,495	201,367	174,804	184,200	204,450	20,250	10.99%	
	Total	1,519,503	1,780,732	1,722,119	2,000,704	2,099,645	98,941	4.95%	

Town of Falmouth: FY2027 Budget Proposal
General Fund - 131-1 Police Dept - Admin

OBJECT	ACCT DESCRIPTION	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Proposal	Increase (Decrease)	FY25 to FY26	Notes
	Department Total	\$ 470,726	\$ 539,804	\$ 614,437	\$ 655,797	\$ 702,056	\$ 46,259	7.05%	
131-1	POLICE ADMINISTRATION								
4010	FULL-TIME SALARIES	319,963	367,599	415,042	414,354	437,379	23,025	5.56%	Salary for the Police Chief (93%), Deputy Chief, (90%) Lieutenant (95%), Administrative Coordinator (90%). COLA x%
4030	OVERTIME	-	-	4,329	4,000	-	(4,000)	-100.00%	Removing overtime coverage for administrative responsibilities.
4050	HEALTH INSURANCE	46,909	57,183	67,650	71,835	81,221	9,386	13.07%	CY 2026 increase was 2% higher than budgeted at 12%; assumed 10% incr for CY 2027. Also includes health premium incentive payment for employees who opt out of health coverage.
4060	RETIREMENT	47,251	54,083	61,262	59,915	62,517	2,602	4.34%	MEPERS (13.2%) or ICMA 401a/457b option (10.5%)
4061	RETIREMENT HEALTH SAVINGS	3,219	3,691	4,195	4,113	4,339	226	5.49%	1% of Salaries
4065	PAID FAMILY MEDICAL LEAVE			1,085	2,112	2,209	97		0.5% employer contribution
4070	SOCIAL SECURITY	24,750	28,130	31,747	32,318	33,791	1,473	4.56%	7.65% Employer Social Security contribution.
	Total Wages/Benefits	442,092	510,686	585,310	588,647	621,456	32,809	5.57%	0
5010	POSTAGE	703	764	763	800	1,000	200	25.00%	Funds for department mailings to include mailing of traffic citations to State, records to Maine BMV, past due parking ticket violations, and general business correspondence.
5040	EDUCATIONAL/MEETING	5,822	4,317	5,808	8,500	7,500	(1,000)	-11.76%	Administrative training opportunities to include attendance at the IACP National Conference and local educational opportunities to include the Maine Chiefs of Police Association and affiliated trainings.
5060	PRINTING	265	435	232	500	500	-	0.00%	Printing of business cards and miscellaneous materials.
5080	ADVERTISING/LEGAL NOTICES	89	-	72	2,500	1,000	(1,500)	-60.00%	Funds to cover insurance deductible, legal advertisement in local newspaper (as needed), and legal consultation over police department matters.
5310	VEHICLE MAINTENANCE	612	440	453	3,000	3,000	-	0.00%	Maintenance of the department's three administrative vehicles (one electric vehicle, one gas and one hybrid vehicle) to include tires and scheduled maintenance requirements. Moved the Deputy Chief and Lieutenant's vehicle maintenance needs to this account (2 vehicles moved into this account from patrol).
5400	LEGAL SERVICES			1,500		-	-		
5800	DUES & MEMBERSHIPS	1,055	805	1,215	1,550	1,550	-	0.00%	Dues for professional law enforcement associations: Maine Chiefs of Police (\$550 - Chief, Deputy Chief, Lieutenant), IACP (\$500 - Chief, Deputy Chief), FBI National Academy Associates (\$250 - Chief), New England Chiefs Association (Chief - \$150).

Town of Falmouth: FY2027 Budget Proposal
General Fund - 131-1 Police Dept - Admin

OBJECT	ACCT DESCRIPTION	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Proposal	Increase (Decrease)	FY25 to FY26	Notes
5900	OTHER CONTRACTUAL SERV	15,031	17,613	15,348	40,500	56,250	15,750	38.89%	Account utilized for pre-employment physical, polygraph, and psychological exams of new hires. Fees associated with acquiring background reports and annual fee for FY27 for the Regional Crime Laboratory at Portland PD (\$6,000). Department's electronic scheduling software system is paid from this account (\$2,700). Fees associated with the Department's accreditation through the Maine Law Enforcement Accreditation Program (MLEAP) include PowerDMS (\$550) and annual accreditation fee (\$750). Fee paid to the Maine Criminal Justice Academy (MCJA) for new officer training (BLETP) is charged to this account (\$4,000). Includes increase in Town contribution towards the Tri-Town Community Resource Liaison (\$38,000) previously paid using a grant. Administrative fee for Liaison is \$1,200 per month. Dirigo Safety Police Management \$3,800
6010	OFFICE SUPPLIES	1,136	1,221	947	1,300	1,300	-	0.00%	Office supplies needed to effectively run the department throughout the year, which includes paper, pens, USB storage devices, and other miscellaneous required items.
6130	MOTOR FUEL AND LUBRICANTS	606	39	342	3,000	3,000	-	0.00%	Fuel-related expenses for the lieutenant's gas vehicle, DC hybrid, and out-of-town charging needs for the Chief's assigned electric vehicles, as necessary.
6900	OTHER COMMODITIES	3,314	3,486	2,447	5,500	5,500	-	0.00%	Funds for the purchase of yearly publications of updated State of Maine motor vehicle (Title 29-A) and Criminal (Title 17-A) statutes, along with the Officers' Street Reference Guide. Processing of concealed firearms permits, training materials, bulletins, office first aid supplies, and telephone/in-person interpreter services. This account also funds the department's Officer Wellness Program, ensuring the mental and emotional well-being of employees is being evaluated by a qualified provider.
							-		
	Total All Other	28,634	29,119	29,127	67,150	80,600	13,450	20.03%	
	Total	470,726	539,804	614,437	655,797	702,056	46,259	7.05%	

Town of Falmouth: FY2027 Budget Proposal
General Fund - 131-2 Criminal Investigations

OBJECT	ACCT DESCRIPTION	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Proposal	Increase (Decrease)	FY25 to FY26	Notes
	Department Total	\$ 303,062	\$ 158,565	\$ 194,726	\$ 259,566	\$ 266,467	\$ 6,901	2.66%	
131-2	POLICE: CRIMINAL INVESTIGATIONS								
4010	FULL-TIME SALARIES	224,866	108,363	135,482	177,432	179,682	2,250	1.27%	Salary for 2 Detectives, plus contractual step increases. Increases are due to contractual wage and step increases.
4030	OVERTIME	7,322	3,676	5,984	8,000	8,000	-	0.00%	Detectives' overtime when called in, or held over, for investigatory work.
4050	HEALTH INSURANCE	25,919	17,777	18,486	29,321	33,153	3,832	13.07%	CY 2026 increase was 2% higher than budgeted at 12%; assumed 10% incr for CY 2027. Also includes health premium incentive payment for employees who opt out of health coverage.
4060	RETIREMENT	22,808	13,995	18,693	23,350	23,686	336	1.44%	MEPERS (13.2%) or ICMA 401a/457b option (10.5%)
4065	PAID FAMILY MEDICAL LEAVE			299	927	938	11	1.19%	0.5% employer contribution
4070	SOCIAL SECURITY	17,277	8,205	10,805	14,186	14,358	172	1.21%	7.65% Employer Social Security contribution.
	Total Wages/Benefits	298,191	152,015	189,749	253,216	259,817	6,601	2.61%	
5310	VEHICLE MAINTENANCE	706	1,110	486	700	1,200	500	71.43%	Maintenance of 2 vehicles assigned to the Detectives. One vehicle is a 2019 hybrid Ford Explorer and the other a Mustang E/V. Both of these vehicles are "unmarked" and are not used in a patrol capacity. One vehicle is nearing replacement.
5330	RADIO/RADAR MAINTENANCE	-	150		300	300	-	0.00%	Maintenance of the Detectives' mobile and portable radios.
6010	OFFICE SUPPLIES	1,494	1,955	2,034	2,400	2,400	-	0.00%	Office supplies needed during the year to support the work of investigations. This account also supports a department subscription to TLO, an investigatory software (\$1,200/annually). Crime scene and evidence processing supplies & materials are paid from this account (\$1500/year)
6130	MOTOR FUEL AND LUBRICANTS	2,671	2,558	2,457	2,200	2,000	(200)	-9.09%	Gasoline and lubricants for one Detective vehicles; 2nd Detective vehicle is EV.
6140	TIRES AND TUBES	-	778		750	750	-	0.00%	Tires and tire repairs for two Detective vehicles
							-		
	Total All Other	4,871	6,551	4,977	6,350	6,650	300	4.72%	
	Total	303,062	158,565	194,726	259,566	266,467	6,901	2.66%	

Town of Falmouth: FY2027 Budget Proposal
 General Fund - 131-3 School Resource Officers

OBJECT	ACCT DESCRIPTION	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Proposal	Increase (Decrease)	FY25 to FY26	Notes
	Department Total	\$ 142,967	\$ 137,262	\$ 175,351	\$ 183,292	\$ 192,408	\$ 9,116	4.97%	
131-3	POLICE: SCHOOL RESOURCE OFFICERS								
4010	FULL-TIME SALARIES	92,955	88,046	113,926	116,158	120,323	4,165	3.59%	Salary for 2 School Resource Officers (SRO) at 70%. Increases are due to contractual wage and step increases.
4030	OVERTIME	9,562	3,589	4,653	2,500	2,500	-	0.00%	Funds for overtime attendance at school-related meetings and events (non-sports), scheduled outside normal school hours.
4050	HEALTH INSURANCE	17,348	25,005	31,141	34,989	39,561	4,572	13.07%	CY 2026 increase was 2% higher than budgeted at 12%; assumed 10% incr for CY 2027. Also includes health premium incentive payment for employees who opt out of health coverage.
4060	RETIREMENT	14,175	11,694	15,296	15,273	15,814	541	3.54%	MEPERS (13.2%) or ICMA 401a/457b option (10.5%)
4065	PAID FAMILY MEDICAL LEAVE			299	593	614	21	3.54%	0.5% employer contribution
4070	SOCIAL SECURITY	7,258	6,211	8,365	9,079	9,396	317	3.49%	7.65% Employer Social Security contribution.
	Total Wages/Benefits	141,297	134,545	173,680	178,592	188,208	9,616	5.38%	0
5040	EDUCATIONAL/MEETING	1,522	2,515	1,335	3,500	3,500	-	0.00%	National Association of School Resource Officer (NASRO) Training(s) and other professional development courses for the 2 School Resource Officers. School Department agrees to cover half the training costs associated with National NASRO Conference for one SRO per year.
6010	OFFICE SUPPLIES	147	202	336	1,200	700	(500)	-41.67%	Office supplies needed during the year for the 2 SROs, and supplies to support the certified Drug Abuse Resistance Education (DARE) officer. Funds are also to be utilized to support and promote community outreach for the police department with the various school programs throughout the year.
							-		
	Total All Other	1,669	2,717	1,671	4,700	4,200	(500)	-10.64%	
	Total	142,967	137,262	175,351	183,292	192,408	9,116	4.97%	

Town of Falmouth: FY2027 Budget Proposal
General Fund - 134 Police Dept - Dispatch

OBJECT	ACCT DESCRIPTION	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Proposal	FY2027 Proposal	Increase (Decrease)	FY25 to FY26	Notes
	Department Total	\$ 828,004	\$ 863,341	\$ 908,959	\$ 936,582	\$ 985,486	\$ 48,904	5.22%	
134	POLICE: COMMUNICATIONS <i>(see associated Dispatch revenues)</i>								
4010	FULL-TIME SALARIES	482,921	480,103	547,048	588,350	616,638	28,288	4.81%	Salary for Communications Supervisor and 7 Communications Officers; and 10% of Deputy Chief. Other increases are due to COLA and contract step increases. Increases are due to contractual wage and step increases.
4020	PART-TIME SALARIES	2,155	13,226	20,108	16,000	16,000	-	0.00%	Salaries for part-time Communications Officers who replace the full-time dispatchers when there are open shifts for vacation, holiday, and sick leave. Utilization of Reserve Communications Officers saves on overtime expenses.
4030	OVERTIME	112,633	133,615	92,122	57,584	57,584	-	0.00%	Funds for replacement shifts created by vacation, holiday, sick time and attendance at training and professional development.
4050	HEALTH INSURANCE	81,396	70,608	78,585	90,237	102,027	11,790	13.07%	CY 2026 increase was 2% higher than budgeted at 12%; assumed 10% incr for CY 2027. Also includes health premium incentive payment for employees who opt out of health coverage.
4060	RETIREMENT	75,835	76,302	79,511	76,258	81,847	5,589	7.33%	MEPERS (13.2%) or ICMA 401a/457b option (10.5%)
4061	RETIREMENT HEALTH SAVINGS	864	891	860	976	1,005	29	2.97%	1% of Salaries
4065	PAID FAMILY MEDICAL LEAVE			1,702	3,315	3,456	141		0.5% employer contribution
4070	SOCIAL SECURITY	44,201	46,593	48,879	50,712	52,879	2,167	4.27%	7.65% Employer Social Security contribution.
	Total Wages/Benefits	800,005	821,337	868,815	883,432	931,436	48,004	5.43%	
5020	TELEPHONE	3,821	4,338	4,540	5,000	5,250	250	5.00%	Department replaced in FY26 cruiser cell phones with smartphones to meet contemporary communication needs of its officers and populations' served (suspects, victims, witnesses, emergency general assistance recipients). Increase reflects a higher-priced data plan for department smartphones added to cruisers. The imbedded cameras on these smartphones may be utilized for low-level crime scene documentation photography. The department plans includes 12 cellular phones (7 cruiser, 1 harbor, 2 detectives, and 2 SROs). The cost of the cruiser and boat laptops (10 in total) data plan(s) are split with 134-5610.
5040	EDUCATIONAL/MEETING	2,408	2,082	1,318	2,800	2,800	-	0.00%	Certification requirements for Communications personnel and professional development opportunities for the Communications staff.
5300	EQUIPMENT MAINTENANCE	2,829	6,792	7,196	7,200	7,600	400	5.56%	Account funds the Equature Recording Solutions Maintenance Contract (\$2,300), which is the hardware/software that records all dispatch radio and phone traffic. This account also covers the annual Zetron Service Plan (\$4,000) for dispatching consoles and the OpenFox License which permits access to the State for records (\$900)

Town of Falmouth: FY2027 Budget Proposal
General Fund - 134 Police Dept - Dispatch

3/2/2026

OBJECT	ACCT DESCRIPTION	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Proposal	FY2027 Proposal	Increase (Decrease)	FY25 to FY26	Notes
5330	RADIO/RADAR MAINTENANCE	3,664	3,755	518	4,000	4,000	-	0.00%	Funds used to maintain and repair dispatching consoles and base radios, including expenses related to troubleshooting network issues such as equipment failures, power outages/surges, etc. This account also covers expensive after-hours emergency call-outs.
5410	COMPUTER SERVICES	1,575	11,498	12,252	14,000	14,000	-	0.00%	Provides 50% of maintenance contract and upgrades for the IMC records management system. Fee split with 131-5410.
5610	DATA & RADIO COMMUNICATIONS	10,096	9,627	10,116	11,500	11,750	250	2.17%	Rental cost of tower space for the radio repeater system (\$340/month = \$4,080/year), which only had a minimal increase on contract renewal; monthly data transfer fee for cruiser laptops (\$42/month x 10 laptops = \$5,040/year) for communications' center connection; secure T-1 telephone link to DMV records in Augusta (METRO) (\$80/month = \$960), Cable connection (\$50/month = \$600/year). Annual radio frequency registration costs (\$450).
6010	OFFICE SUPPLIES	465	569	504	600	600	-	0.00%	Office supplies needed during the year. Largest percentage is for the cost of paper for the DMV/NCIC computer system.
6610	UNIFORMS/CLEANING/TURNOUT	1,148	1,568	1,677	3,200	3,200	-	0.00%	Uniforms for 8 Communications Center employees. Contract indicates \$350 yearly x8= \$2800. Set up for new Communications Officer is approximately \$500.
6820	OFFICE EQUIPMENT	1,138	921	1,736	3,800	3,800	-	0.00%	Funds used to purchase monitors, television/security camera displays, battery backups for essential equipment, storage solutions for office materials and required hard copy records. The Communications Center needs a replacement dispatch console chair (\$2,000), which are sat in 24/7, and maintain yearly replacement cycle of television displays (\$250/each). Must keep on-hand replacements for dispatch console monitors, battery back-up, and televisions in the event of an equipment and/or power failure.
6900	OTHER COMMODITIES	854	854	287	1,050	1,050	-	0.00%	Funds to purchase materials and goods for breakroom and hosted meetings/regional networking opportunities. This account also funds the fees for Communications Officers to obtain/maintain Notary Public Commission, which allows for both efficient department operations of required notary services.
							-		
	Total All Other	27,998	42,004	40,144	53,150	54,050	900	1.69%	
	Total	828,004	863,341	908,959	936,582	985,486	48,904	5.22%	

Town of Falmouth: FY2027 Budget Proposal
General Fund - 136 Police Dept - Harbor

3/2/2026

OBJECT	ACCT DESCRIPTION	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Proposal	Increase (Decrease)	FY25 to FY26	Notes
	Department Total	\$ 241,445	\$ 190,766	\$ 286,934	\$ 317,399	\$ 330,133	\$ 12,734	4.01%	
136	HARBOR								
4010	FULL-TIME SALARIES	112,365	94,151	157,943	159,953	168,674	8,721	5.45%	Salary for the Harbormaster, Assistant Harbormaster (60%), Administrative Coordinator (10%), Police Chief (7%), Patrol Lieutenant (5%). Increases are due to contractual wage and step increases and non-union COIA 3%
4020	PART-TIME SALARIES	17,689	15,408	19,660	23,000	23,000	-	0.00%	Salaries for 2 summer Park Rangers, who provide services at Town Landing to support the work of the Harbormaster. These are seasonal positions budgeted for 40 hours per week for approximately 15 weeks.
4030	OVERTIME	4,498	2,194	9,608	5,000	5,000	-	0.00%	Overtime funds to support additional hours needed from the harbormaster and assistant harbormaster to address urgent or emergency situations, or provide additional coverage during busy periods.
4050	HEALTH INSURANCE	11,685	11,476	24,190	25,719	29,079	3,360	13.06%	CY 2026 increase was 2% higher than budgeted at 12%; assumed 10% incr for CY 2027. Also includes health premium incentive payment for employees who opt out of health coverage.
4060	RETIREMENT	14,373	11,694	19,726	19,276	21,790	2,514	13.04%	MEPERS (13.2%) or ICMA 401a/457b option (10.5%)
4061	RETIREMENT HEALTH SAVINGS	82	145	170	225	241	16	7.11%	1% of Salaries
4065	PAID FAMILY MEDICAL LEAVE			475	941	985	44	4.68%	0.5% employer contribution
4070	SOCIAL SECURITY	10,160	8,361	13,937	14,395	15,064	669	4.65%	7.65% Employer Social Security contribution.
	Total Wages/Benefits	170,852	143,430	245,709	248,509	263,833	15,324	6.17%	0
5010	POSTAGE	170	198	311	400	400	-	0.00%	Funds to mail informational materials to mooring holders. Reduction represents the use of the online mooring program, eliminating some mailings.
5040	EDUCATIONAL/MEETING	1,272	1,448	2,005	2,500	2,500	-	0.00%	Two-day annual certification for two at Maine Maritime Academy. This account supports Shellfish education for Harbormasters.
5060	PRINTING	183	474	490	600	600	-	0.00%	Printing of dinghy and kayak stickers, along with other harbor-related signage and documents.
5105	GENERAL LIABILITY INSURANCE	13,475	7,039	-	8,140	8,450	310	3.81%	Insurance for the harbor boat, anticipating 4% increase
5200	ELECTRICITY	1,222	1,511		-	-	-		Electricity costs covered by solar energy credits
5205	NET SOLAR ENERGY	(162)	(1,511)		-	-	-		Solar energy credits
5220	WATER	514	459	482	700	700	-	0.00%	Cost of public water at the pier facility.
5240	SANITARY SERVICES	3,872	1,940	1,899	3,500	2,500	(1,000)	-28.57%	Rental and service of two portable restroom facilities at Town Pier during warmer months, including an ADA compliant unit.
5310	BOAT & TRUCK MAINTENANCE	10,844	6,294	5,753	12,000	8,000	(4,000)	-33.33%	Maintenance of the harbor boat, boat trailer, and the maintenance associated with the harbor truck. The motors are new so reducing budget for FY27
5330	RADIO/RADAR MAINTENANCE	259	166	289	400	400	-	0.00%	Funds for the repairs to the marine and police radios, along with computer-related service needs.

Town of Falmouth: FY2027 Budget Proposal
General Fund - 136 Police Dept - Harbor

3/2/2026

OBJECT	ACCT DESCRIPTION	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Proposal	Increase (Decrease)	FY25 to FY26	Notes
5500	MAINTENANCE/BUILDING	21,259	20,409	16,967	22,500	23,500	1,000	4.44%	Fund supports seasonal removal and installation of the floats which require an outside contractor and the use of a crane and multiple personnel (\$15,500). Mooring service fees, equipment inspection, and installation of mooring-field signage and channel markers (\$1,500). Increase due to anticipated storm-related equipment removal/repositioning. Minor building-related repairs are paid from this account to include preventative paint needs to both the office and pier. The pier is 24 years old and requires more yearly maintenance. This account will also be utilized at \$75/month for May-September for trash removal/disposal. Need maintenance on Mooring chains and mushrooms.
5800	DUES & MEMBERSHIPS					300	300		Maine Harbor Master Association Dues were taken from this budget line in FY26. Will fund this account line in FY27
5900	OTHER CONTRACTUAL SERV	-	256	260	300	300	-	0.00%	Funds are for incidental services at the Town Landing, to potentially include needed tow services contractually for the police boat.
6130	MOTOR FUEL AND LUBRICANTS	5,083	4,379	6,310	6,500	6,900	400	6.15%	Funds for the fuel and lubricants for the Harbormaster's boat.
6520	SAFETY EQUIPMENT/SUPPLIES	402	413	989	2,000	2,000	-	0.00%	Replacement of safety equipment such as life jackets (three replacements needed annually for next three years), survival gear, flares, safety beacons, lanterns, and required batteries for equipment. This also supports required annual maintenance of life jackets
6610	UNIFORMS/CLEANING/ TURNOUT	1,345	1,545	1,610	1,600	2,000	400	25.00%	Uniform replacement for the Harbormaster, Assistant Harbormaster, and outfitting two summer Park Rangers.
6800	EQUIPMENT	4,169	979	2,124	2,000	2,000	-	0.00%	Equipment for boat, dinghy replacement (one per year), "no wake zone" signage, and misc. equipment to support harbor operations.
6810	EQUIPMENT MAINTENANCE	6,470	1,030	1,303	5,000	4,500	(500)	-10.00%	Maintenance and services on the harbor's septic pump-out station. Supported by a 90/10 State grant. Plumbing service provider's fees have increased. Full pump-out replacement scheduled for May of 2027.
6900	OTHER COMMODITIES	217	307	433	750	1,250	500	66.67%	Miscellaneous expenses to include CJIS-compliant shredding services for the destruction of expired records and supporting funds for community-related harbor and shellfish programs.
							-		
	Total All Other	70,593	47,336	41,225	68,890	66,300	(2,590)	-3.76%	
	Total	241,445	190,766	286,934	317,399	330,133	12,734	4.01%	

Town of Falmouth: FY2027 Budget Proposal
General Fund - 136-1 Animal Control

OBJECT	ACCT DESCRIPTION	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Proposal	FY2027 Proposal	Increase (Decrease)	FY25 to FY26	Notes
	Department Total	\$ 13,468	\$ 13,807	\$ 13,537	\$ 18,900	\$ 18,900	\$ -	0.00%	
136-1	ANIMAL CONTROL								
4010	FULL-TIME SALARIES	-	-	-	-	-	-	-	
4020	PART-TIME SALARIES	-	-	-	-	-	-	-	This position is combined into the traffic officer position. A stipend of \$2 per hour is included for these extra duties.
4030	OVERTIME				-	-	-	-	
4050	HEALTH INSURANCE				-	-	-	-	
4060	RETIREMENT				-	-	-	-	
4061	RETIREMENT HEALTH SAVINGS	-	-	-	-	-	-	-	
4070	SOCIAL SECURITY	-	-	-	-	-	-	-	
	Total Wages/Benefits	-	-	-	-	-	-	-	-
5040	EDUCATIONAL/MEETING	163	-	-	300	300	-	0.00%	Continued training for ACO.
5310	VEHICLE MAINTENANCE	300	400	362	700	700	-	0.00%	Vehicle maintenance as a result of any ACO-related incident
5900	OTHER CONTRACTUAL SERV	12,749	13,066	13,066	17,500	17,500	-	0.00%	Contracted rate to Midcoast Humane Society for acceptance of stray and surrendered animals (\$15,225). This contract has an annual increase of 5% per year. This account also supports expenses to Charlie's Friends for unclaimed strays transferred to their shelter. This account covers emergency medical costs for injured animals in Falmouth that go unclaimed.
6900	OTHER COMMODITIES	256	341	109	400	400	-	0.00%	Nets, leashes, cages, gloves, insect repellent, cleaning products, and misc. items.
							-		
	Total All Other	13,468	13,807	13,537	18,900	18,900	-	0.00%	
	Total	13,468	13,807	13,537	18,900	18,900	-	0.00%	

Town of Falmouth: FY2027 Budget Proposal
General Fund - 137 Police - Building Maint.

OBJECT	ACCT DESCRIPTION	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Proposal	Increase (Decrease)	FY25 to FY26	Notes
	Department Total	\$ 59,648	\$ 51,268	\$ 59,854	\$ 65,754	\$ 64,571	\$ (1,183)	-1.80%	
137	POLICE: BUILDING MAINTENANCE								
4010	FULL-TIME SALARIES	435	-	-	-	-	-		
4020	PART-TIME SALARIES	20,012	25,135	31,324	33,522	34,555	1,033	3.08%	Custodian 22 hours per week
4030	OVERTIME	-	-	-	-	-	-		
4050	HEALTH INSURANCE	(12)	-	-	-	-	-		
4060	RETIREMENT	394	-	-	-	-	-		
4061	RETIREMENT HEALTH SAVINGS	0	-	-	-	-	-		
4065	PAID FAMILY MEDICAL LEAVE	-	-	86	168	173	5	2.98%	0.5% employer contribution
4070	SOCIAL SECURITY	1,564	1,923	2,396	2,564	2,643	79	3.08%	7.65% Employer Social Security contribution.
	Total Wages/Benefits	22,393	27,057	33,806	36,254	37,371	1,117	3.08%	
5200	ELECTRICITY	16,091	21,816	28,740	-	-	-		Electricity costs covered by solar energy credits
5205	NET SOLAR ENERGY	(2,473)	(21,816)	(28,740)	-	-	-		Solar energy credits
5220	WATER	3,273	3,728	3,803	4,000	4,500	500	12.50%	Water costs for the public safety building.
5230	FUEL OIL	4,922	4,642	3,515	5,500	3,700	(1,800)	-32.73%	Propane costs for the public safety building. Assume saving in FY27 due to dual fuel system install.
5500	MAINTENANCE/BUILDING	15,442	15,840	18,730	20,000	19,000	(1,000)	-5.00%	This account covers the costs of repairs to plumbing, electrical, heating, and other systems, as well as general maintenance to the building, as needed. This account supports the department's required generator service/maintenance (\$1,500), fire sprinkler system maintenance (\$1,700), fire extinguisher inspection/replacement (\$500), , major building systems, hot water heater, breakroom appliances, overhead door services, pest service contract, and pine tree waste removal. Increase due to adding annual service contract.
							-		
	Total All Other	37,255	24,210	26,048	29,500	27,200	(2,300)	-7.80%	
	Total	59,648	51,268	59,854	65,754	64,571	(1,183)	-1.80%	

Town of Falmouth: FY2027 Budget Proposal
General Fund - 135 Traffic Signals

3/2/2026

OBJECT	ACCT DESCRIPTION	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Proposal	Increase (Decrease)	FY25 to FY26	Notes
	Department Total	\$ 9,280	\$ 3,175	\$ 5,740	\$ 12,000	\$ 12,000	\$ -	0.00%	
135	TRAFFIC SIGNALS								
5300	MACHINE/EQUIPMENT MAINT	9,280	3,175	5,740	12,000	12,000	-	0.00%	Repairs to all traffic signals in town & cleaning/maintenance
							-		
	Total	9,280	3,175	5,740	12,000	12,000	-	0.00%	

Town of Falmouth: FY2026 Budget Proposal
General Fund - 132 Fire Department

3/2/2026

OBJECT	ACCT DESCRIPTION	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Proposal	Increase (Decrease)		Notes
	Department Total	\$ 4,027,699	\$ 4,787,324	\$ 5,284,165	\$ 5,746,543	\$ 5,920,403	\$ 173,860	3.03%	
132	FIRE / EMS								
4010	FULL-TIME SALARIES	2,100,604	2,621,060	2,936,106	3,267,178	3,377,650	110,472	3.38%	Salary for the Fire Chief, Assistant Chief, Deputy Chief, Office Administrator, Prevention, Training and Outreach Lieutenant, Administrative Assistant, and 4 Captains, 4 Lieutenants, and 28 FF/EMS on shift. Includes contractual wage and step increases and non-union COLA of 3%.
4020	PART-TIME SALARIES	304,246	254,635	180,142	194,000	146,456	(47,544)	-24.51%	Wages for 1 per diem (FF/EMS) that help staff apparatus and ambulances 12 hours/day, wages paid to call firefighters and emergency medical technicians for response to incidents and training.
4030	OVERTIME	128,470	203,408	243,856	150,000	200,000	50,000	33.33%	Overtime for fulltime and per diem staff to cover open shifts, provide EMS coverage to sporting events (cross country & track meets, lacrosse & football games, marathons, soccer tournaments, etc.),
4050	HEALTH INSURANCE	344,202	442,260	550,564	661,806	792,165	130,359	19.70%	CY 2026 increase was 2% higher than budgeted at 12%; assumed 10% incr for CY 2027. Also includes health premium incentive payment for employees who opt out of health coverage.
4060	RETIREMENT	285,931	357,893	406,069	426,748	446,045	19,297	4.52%	MEPERS plan for public safety or admin personnel (13.2% or 10.2%) or ICMA 401a plan (8%)
4061	RETIREMENT HEALTH SAVINGS	22,645	28,744	32,765	32,607	33,696	1,089	3.34%	1% of Salaries.
4065	PAID FAMILY MEDICAL LEAVE			1,661	4,132	19,009	14,877	360.04%	New tax: 0.5% from Town; employees will also contribute 0.5% In FY25, applied only to administrative and leadership staff
4070	SOCIAL SECURITY	190,078	231,895	254,449	281,962	290,838	8,876	3.15%	7.65% Employer Social Security contribution.
4075	FF/EMS wages/benefits to TIF					(175,000)			Public Safety wages/benefits allocated to TIF
	Total Wages/Benefits	3,376,177	4,139,896	4,605,612	5,018,433	5,130,859	287,426	2.24%	
5010	POSTAGE	760	785	182	800	800	-	0.00%	Funds for department mailings.
5020	TELEPHONE	6,580	4,393	7,136	4,800	4,800	-	0.00%	Department cell phone and IPADs (Fire Chief, Assistant Chief, Deputy Chief/EMA, 3 Ambulances, and 3 Fire Trucks).
5040	EDUCATIONAL/MEETING	14,335	22,576	21,564	34,000	40,000	6,000	17.65%	Training to maintain proficiency and Town/Federal/State certification requirements of all personnel (fulltime, per diem and call company). Increase in FY2025 due to Labor Contract that included sending 1 member to Paramedic school (\$14k) and 1 member to Advanced EMT training (\$2.5k). Currently using grants to cover significant additional annual training costs.
5045	RECRUITMENT PROGRAM	1,269	521	681	1,500	1,000	(500)	-33.33%	Various recruitment drives for replacing fulltime employees and recruiting new call and part-time members.
5200	ELECTRICITY	15,626	23,091	28,350	-	-	-	-	Electricity costs covered by solar energy credits
5205	NET SOLAR ENERGY	(2,291)	(22,454)	(28,350)	-	-	-	-	Solar energy credits
5220	WATER	1,687	1,490	2,530	1,790	2,730	940	52.51%	Funds for water usage at three fire stations
5230	FUEL OIL	17,021	11,734	13,063	18,756	18,756	-	0.00%	Funds for natural gas heating at three fire stations. Prices are currently slightly lower than FY25 contracted amounts.
5240	SEWER	5,226	5,264	5,812	5,500	7,500	2,000	36.36%	Sewer cost for three fire stations.

Town of Falmouth: FY2026 Budget Proposal
General Fund - 132 Fire Department

3/2/2026

OBJECT	ACCT DESCRIPTION	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Proposal	Increase (Decrease)		Notes
5300	MACHINE/EQUIPMENT MAINT	24,182	26,788	33,069	30,000	35,000	5,000	16.67%	Provides the annual maintenance and repair of the breathing apparatus. (i.e. flow tests, parts, labor, etc.) , hydraulic rescue tools, heart monitors, power stretchers, AEDs, Cascade System, saws, and gas meters. Also includes annual 3rd party testing of all hose and ground ladders.
5310	VEHICLE MAINTENANCE	62,427	84,012	107,721	75,000	97,400	22,400	29.87%	Preventative maintenance and emergency repairs needed to keep 3 Engines, 1 Tower, 1 Tank truck, 3 ambulances, 2 Utility trucks and all staff vehicles in service. Includes annual 3rd party testing and certification of all pumps and the aerial device itself. Routine repairs are performed at Falmouth Public Works whenever possible. (FY2024 included one-time large repair to replace hydraulic generator on E2)
5330	RADIO/RADAR MAINTENANCE	986	2,158	872	3,000	3,000	-	0.00%	Ongoing maintenance and repair of portable radios, mobile radios, pagers, antennas, and fire station alerting systems.
5410	COMPUTER SERVICES	1,260	9,156	11,668	30,500	35,000	4,500	14.75%	Fire Department operations software maintenance through IMC, EMS run report software licensing through ImageTrend, scheduling software, and preplan system. Includes \$24k new records management system in FY2025.
5490	OTHER PROFESSIONAL SERV	36,625	42,408	45,859	42,500	42,500	-	0.00%	Payment for medical billing services - fee is 7% of revenue collected (estimated at \$603K in FY25).
5500	MAINTENANCE/BUILDING	23,844	37,657	36,481	32,500	36,000	3,500	10.77%	Provides cost of standard upkeep and operations of 3 fire stations. Includes annual maintenance on overhead doors, exhaust capture system, heating and cooling systems, pest control, sprinkler systems, fire alarm systems, and solar panels. Also includes cleaning contract for public areas at all 3 fire stations and the annual inspection of the commercial hood system at Central Station.
5610	EQUIPMENT RENTALS	3,812	3,724	4,563	4,200	5,000	800	19.05%	Oxygen cylinder rentals, refills, and service. Storage trailer rental at Central to house tables, chairs, fire prevention supplies, EMS equipment and other items.
5630	FIRE HYDRANT RENTAL	141,626	149,154	157,241	165,300	176,058	10,758	6.51%	Fee charged by the Portland Water District for Fire Protection Services related to the water distribution system. Charges based on the number of fire hydrants. There are currently 410 public hydrants and 62 private hydrants in town. FY2026 based 6.4% increase in January 2026 and January 2027.
5800	DUES & MEMBERSHIPS	1,395	4,560	3,003	7,100	5,000	(2,100)	-29.58%	Dues to various Fire & EMS professional organizations (NFPA, Maine Chiefs, International Fire Chiefs, Coastal Mutual Aid, New England Fire Chiefs). Includes cost of annual NFPA codes subscription for the department. Regional EMS membership, and annual Maine EMS licenses.
5810	CONTRIBUTION TO SO. ME EMS	1,500	805	1,310	-	-	-	-	Annual dues to regional EMS agency - Atlantic Partners in EMS (APEMS). Also includes EMS license.
5820	EMPLOYEE INCENTIVE PROGRAM	14,658	7,318	11,046	12,000	12,000	-	0.00%	Funds for employee recognition events such as summer picnic, annual years of service awards, accident insurance (\$34 per call member).
5900	OTHER CONTRACTUAL SERV	17,116	16,741	12,954	18,000	20,000	2,000	11.11%	Medical evaluations for existing and new members as well as annual vaccinations and other health-related costs per BLS and Maine EMS requirements. Increase in FY26 due to new cleaning contract.

Town of Falmouth: FY2026 Budget Proposal
General Fund - 132 Fire Department

3/2/2026

OBJECT	ACCT DESCRIPTION	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Proposal	Increase (Decrease)		Notes
6010	OFFICE SUPPLIES	2,359	1,832	2,436	2,500	2,500	-	0.00%	Office supplies for all stations.
6020	BOOKS/SUBSCRIPTIONS	655	1,008	758	1,000	1,000	-	0.00%	Educational books and subscriptions.
6130	MOTOR FUEL AND LUBRICANTS	36,966	40,602	36,595	34,564	37,500	2,936	8.49%	Funds for gasoline and diesel fuel for department vehicles. Fuel prices are currently lower than FY25 contracted amounts.
6160	FIRE PREVENTION SUPPLIES	5,026	4,739	4,877	5,000	5,000	-	0.00%	Funds for fire and injury prevention supplies and costs associated with annual Fire Prevention Week visits to all schools and daycares in town, and the annual Open House. Includes annual Fire Prevention Calendar.
6400	MAINT/BUILDINGS & GROUNDS	6,665	5,733	8,220	5,800	7,000	1,200	20.69%	Cleaning supplies needed for three fire stations.
6450	FOAM & FIRE EXTINGUISHERS	3,269	3,555	6,140	4,000	6,000	2,000	50.00%	Class A and B firefighting foam (PFAS-free), fire extinguisher refills and required annual required testing of extinguishers carried on fire apparatus and in the stations.
6500	TOOLS AND APPARATUS	13,239	6,786	12,260	12,000	12,000	-	0.00%	Funds to replace small tools such as axes, pry bars, brooms, shovels, salvage covers, hand lights, chains, extinguishers, and pump fittings. Includes purchase of batteries and chargers needed for various powered tools.
6520	SAFETY EQUIPMENT/SUPPLIES	2,010	2,248	846	2,000	2,000	-	0.00%	Funds for safety equipment (vests, traffic cones, flash lights).
6610	UNIFORMS/CLEANING/ TURNOUT	19,138	21,010	19,082	30,000	30,000	-	0.00%	Maintenance and repairs to firefighting and EMS gear (including detergents needed). Includes uniform costs for members to wear while on duty. Increase in FY2025 due to Labor Contract uniform costs.
6670	MEDICAL SUPPLIES	38,700	34,677	33,767	40,000	40,000	-	0.00%	Medical supplies needed to provide Emergency Medical Service with 3 ambulances and fire apparatus. Includes costs of drugs and other supplies that need to be replaced when they expire. All drugs are purchased through Maine Medical Center pharmacy. Increase in FY26 due to using ARPA funds and COVID grant in prior years to purchase gloves.
6800	EQUIPMENT	120,081	84,975	73,939	90,000	90,000	-	0.00%	Annual replacement schedules for SCBA equipment, fire hose, nozzles, communications equipment (pagers and portables), thermal imaging cameras, gas meters and other equipment. Decrease in FY2025 due to moving Structural Fire Gear to CIP (\$45k). Decrease in FY2026 due to moving SCBA replacements to CIP.
6830	BUILDING RENOVATIONS	3,051	3,781	368	3,500	3,500	-	0.00%	Minor renovations to the three fire stations formally included in a reserve. Projects include interior and exterior painting, repair of walls, carpets, security system repairs/improvements.
6900	OTHER COMMODITIES	2,390	2,918	1,745	2,500	2,500	-	0.00%	Station supplies for the firefighters and emergency medical technicians at all stations.
7530	OPERATING EQUIPMENT	8,327	1,682	765	8,000	8,000	-	0.00%	Durable medical equipment for the Ambulances and First Responders including pulse oximeters, glucometers, thermometers, CO meters, and medical kits/bags.
	Total All Other	651,522	647,428	678,553	728,110	789,544	61,434	8.44%	
	Total	4,027,699	4,787,324	5,284,165	5,746,543	5,920,403	348,860	3.03%	

Public Works

Town of Falmouth: FY2027 Budget Proposal
 General Fund - 141 Public Works - Streets

OBJECT	ACCT DESCRIPTION	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY26 YTD incl POs	FY2027 Proposal	Increase (Decrease)		Notes
	Department Total	\$ 1,852,583	\$ 1,872,765	\$ 1,937,204	\$ 2,157,062	\$ 692,527	\$ 2,194,295	\$ 37,233	1.73%	
141	PUBLIC WORKS: STREETS & RIGHTS OF WAY					<i>as of 10/31/25</i>				
4010	FULL-TIME SALARIES	609,601	644,309	639,746	795,265	214,406	812,648	17,383	2.19%	Public Works Director (50%), Asst Public Works Director (40%), PW Admin Assistant (70%), Infrastructure Manager (50%), Street Superintendent and 9 Truck Drivers. Includes contract wage and step increases and non-union COLA x%
4020	PART-TIME SALARIES			798		2,272				
4030	OVERTIME	61,840	42,540	63,050	47,000	2,027	47,000	-	0.00%	Overtime for snow removal, emergencies, operational needs, and external department's functions (Voting, Road Races, Very Merry Events, Etc.)
4050	HEALTH INSURANCE	164,248	142,991	142,423	203,972	43,490	176,353	(27,619)	-13.54%	CY 2026 increase was 2% higher than budgeted at 12%; assumed 10% incr for CY 2027. Also includes health premium incentive payment for employees who opt out of health coverage.
4060	RETIREMENT	64,097	64,422	64,999	75,958	20,450	77,131	1,173	1.54%	MEPERS (10.2% in FY26; FY27 rates not yet released) or ICMA 401a plan (8%)
4061	RETIREMENT HEALTH SAVINGS	6,733	6,896	7,029	7,913	2,165	8,079	166	2.10%	1% of Salaries
4065	PAID FAMILY MEDICAL LEAVE			803	4,251	1,740	4,339	88	2.07%	0.5% employer contribution
4070	SOCIAL SECURITY	49,233	50,918	51,945	65,039	16,160	66,381	1,342	2.06%	7.65% Employer Social Security contribution.
	Total Wages/Benefits	955,752	952,077	970,793	1,199,398	302,710	1,191,931	(7,467)	-0.62%	-
5010	POSTAGE	237	203	289	350	5	350	-	0.00%	Postage for associated mailings.
5020	TELEPHONE	2,619	2,978	2,710	3,500	859	3,500	-	0.00%	Staff pagers per the Union Contract - pagers coverage is better than cell coverage, crucial for emergency situations. Data plans for four mobile devices for laptops and tablets for field data collection and work management.
5040	EDUCATIONAL/MEETING	1,911	1,351	4,657	9,000	1,655	9,000	-	0.00%	Staff Training for the entire department. Employee training expenses. Two national conferences.
5080	ADVERTISING/LEGAL NOTICES	754	3,340	1,246	4,000	559	2,000	(2,000)	-50.00%	Costs associated working with town attorney on drainage easements and legally required public notices.
5200	ELECTRICITY	10,713	14,518	17,558	-	5,283	-	-		Electricity and street lighting costs covered by solar energy credits
5205	NET SOLAR ENERGY	(1,170)	(58,392)	(69,683)	-	(22,859)	-	-		Solar energy credits
5210	STREET LIGHTING	-	45,903	52,694	-	17,763	-	-		Electricity and street lighting costs covered by solar energy credits
5220	WATER	3,349	3,448	3,818	3,500	1,162	4,000	500	14.29%	Water and sewer service for Public Works.
5230	FUEL OIL	11,994	9,743	11,882	13,210	1,617	13,210	-	0.00%	Propane for heating fuel system. FY24 Actual propane rates increased by 3% in FY25.
5300	STREET LIGHT MAINTENANCE	-	15,932	17,872	15,000	2,230	17,000	2,000	13.33%	Based on run-rate plus parts REAL TERM \$1140 on call consultant and GIS maintenance; repair and replacement of failed infrastructure; includes LED cobra heads plus ornamental lights
5310	VEHICLE MAINTENANCE	291,645	319,580	327,958	284,000	55,975	324,500	40,500	14.26%	Public Works Department labor and material charges
5330	RADIO/RADAR MAINTENANCE	1,557	175	746	800	46	800	-	0.00%	Base and vehicle radio maintenance costs.
5410	COMPUTER SERVICES	521	-	126	-	-	-	-		Public Works portion of Cartegraph software and support and other software subscriptions. This is paid for out of TIFs.
5440	ENGINEERING SERVICES	10,132	774	4,585	9,000	-	6,000	(3,000)	-33.33%	Misc. engineering costs such as traffic studies and drainage design. Includes DEP permit renewal, annual reporting, and rewrite of stormwater plan.

Town of Falmouth: FY2027 Budget Proposal
 General Fund - 141 Public Works - Streets

3/2/2026

OBJECT	ACCT DESCRIPTION	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY26 YTD incl POs	FY2027 Proposal	Increase (Decrease)		Notes
5490	OTHER PROFESSIONAL SERV	24,870	13,518	16,758	20,000	14,875	18,000	(2,000)	-10.00%	Misc. consultant costs relating to stormwater (NPDES) compliance and work with the Interlocal Stormwater Working Group (ISWG), and CCSWCD. This includes lab testing and inspection work.
5580	TREE CARE	22,854	37,386	34,028	30,000	1,980	30,000	-	0.00%	Provides pruning and removal of trees within the Town right-of-ways. Recent storms and older trees have increased costs. Emerald ash borer and hemlock wooly adelgid causing damage
5610	EQUIPMENT RENTALS	1,564	3,290	-	2,300	-	2,500	200	8.70%	Rental of miscellaneous equipment used for routine maintenance and construction projects eg stump grinder, bucket truck, hay mulcher
5620	UNIFORM RENTALS	8,048	7,688	8,243	12,000	4,243	11,000	(1,000)	-8.33%	Boot allowance, uniform rental and uniform costs for staff. Uniform rental cost increase.
5800	DUES & MEMBERSHIPS	1,065	1,320	1,121	1,500	844	1,500	-	0.00%	Dues to APWA, ITE, and other professional affiliations.
5900	OTHER CONTRACTUAL SERV	34,495	40,459	57,045	60,000	59	65,000	5,000	8.33%	\$42K for catch basin cleaning and other contractual services. New rules will require additional maintenance; also winter storms that require more sand fill catch basins faster. Also covers flaggers, towing services, drug screenings, outside pipe inspection and pipe cleaning services
5901	STREET LINE PAINTING	84,108	91,350	102,464	100,000	95,343	100,000	-	0.00%	Annual street line painting costs. Increase due to additional striping needs such as Route 1 corridor and increase in striping cost. There is a large number of stop bars that have been identified as needing striping in addition to normal striping.
5902	CONTRACTUAL-WINTER MAINT	7,405	5,888	9,296	8,000	-	10,000	2,000	25.00%	Contract plowing of Town sidewalks. Adjusted to better account for historical costs.
6010	OFFICE SUPPLIES	3,336	2,906	3,792	3,500	1,438	3,500	-	0.00%	Office/cleaning supplies needed during the year.
6020	BOOKS/SUBSCRIPTIONS	3,240	852	937	3,500	2,653	3,500	-	0.00%	Portland Press Herald and autocad (\$500); 3 yr renewal for message boards due in October 2025
6100	MACHINE MAINTENANCE / PARTS	9,356	7,297	11,778	7,000	1,948	7,000	-	0.00%	Maintenance contracts and service for various machines. Includes furnaces, compressor, waste oil furnace, pressure washer, et cetera.
6110	VEHICLE MAINTENANCE / PARTS	79,005	65,591	30,767	40,000	15,755	40,000	-	0.00%	Parts and vendor services for vehicles and heavy equipment. FY23 included \$34k engine overhaul; this is not expected to be a recurring expense.
6120	PLOW & SPREADER PARTS	12,572	4,429	20,972	14,000	168	14,000	-	0.00%	Plow cutting edges and misc. parts for plow, spreader, and de-icing equipment.
6130	MOTOR FUEL AND LUBRICANTS	59,691	53,496	50,617	61,404	8,921	61,404	-	0.00%	Provides fuel, oil, etc. for department's vehicles. Prices are currently slightly lower than FY25 contract amounts.
6140	TIRES	3,762	13,301	9,103	10,000	790	10,000	-	0.00%	Tire replacement for department vehicles.
6150	WELDING SUPPLIES	1,492	1,461	1,872	2,000	1,325	2,000	-	0.00%	Welding supplies for vehicle maintenance/repairs.
6210	SALT/DE-ICING MATERIALS	129,338	123,973	148,605	150,000	150,000	150,000	-	0.00%	Salt and de-icing materials for winter operations. FY24 was light winter; cost per ton in FY25 increased ~6%
6220	SAND (WINTER)	13,860	12,999	14,416	15,000	-	15,000	-	0.00%	Sand used to treat roads in the winter.
6230	GRAVEL/ROCK/LOAM	4,743	11,510	9,629	8,000	212	10,000	2,000	25.00%	Materials for various construction projects.
6240	COLD PATCH	1,197	2,119	2,463	1,500	-	2,000	500	33.33%	Cold patch for winter pavement repair.
6250	ASPHALT	7,759	7,315	8,637	12,000	9,662	12,000	-	0.00%	Pavement for miscellaneous road repairs by Public Works Department.
6270	CULVERTS/CATCH BASIN	5,771	6,107	4,365	7,000	152	7,000	-	0.00%	Materials for drainage repairs and improvements.
6280	STREET/TRAFF SIGN/GRD	7,297	5,128	6,999	7,000	855	7,000	-	0.00%	Street sign repair and replacement.
6285	GUARD RAILS	920	-	432	1,000	118	1,000	-	0.00%	Guard Rail repair and replacement.

Town of Falmouth: FY2027 Budget Proposal
General Fund - 141 Public Works - Streets

3/2/2026

OBJECT	ACCT DESCRIPTION	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY26 YTD incl POs	FY2027 Proposal	Increase (Decrease)		Notes
6400	MAINT/BUILDINGS & GROUNDS	19,926	24,572	20,183	21,500	9,738	21,500	-	0.00%	Misc. maintenance to buildings and grounds, cleaning service \$10K. \$3k moved from acct 6830 Building Renovations.
6510	HAND TOOLS	1,205	2,321	1,731	2,000	530	2,000	-	0.00%	Rakes, shovels and other construction and engineering tools.
6520	SAFETY EQUIPMENT/SUPPLIES	4,815	5,651	5,233	5,000	2,488	5,000	-	0.00%	Cones, traffic signs, vests, etc.
6800	EQUIPMENT	2,727	3,206	2,699	3,100	-	3,100	-	0.00%	Equipment expense including mig welder, transmission jack, air conditioner, and power broom. Budgeting amounts will vary from year to year, and is based on the replacement schedule of existing equipment. Move toward battery powered tools where possible.
6830	BUILDING RENOVATIONS	-	-	-	-	-	-	-		Moved to acct 6400 Maint/Buildings & Grounds
6900	OTHER COMMODITIES	6,146	6,003	5,768	7,000	1,425	7,000	-	0.00%	Misc. materials for department operations; Also used for banners, flags, and replacement hardware for Route 1.
7550	IMPROVEMENTS TO BUILDINGS	-	-					-		
								-		
	Total All Other	896,831	920,689	966,411	957,664	389,817	1,002,364	44,700	4.67%	
	Total	1,852,583	1,872,765	1,937,204	2,157,062	692,527	2,194,295	37,233	1.73%	

Town of Falmouth: FY2027 Budget Proposal
General Fund - 143 Public Works - Solid Waste

3/2/2026

OBJECT	ACCT DESCRIPTION	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 YTD	FY2027 Proposal	Increase (Decrease)		Notes
	Department Total	\$ 206,116	\$ 214,559	\$ 235,297	\$ 230,388	\$ 73,542	\$ 263,733	\$ 33,345	14.47%	
143	PUBLIC WORKS: SOLID WASTE					<i>as of 10/31/25</i>				
4010	FULL-TIME SALARIES	100,225	104,986	118,259	123,694	38,885	140,438	16,744	13.54%	Salary for the Public Works Director (10%), Street Superintendent (10%), and Transfer Station Attendants (1.8 FTE). Includes contract wage and step increases and non-union COLA x%
4030	OVERTIME	6,028	8,993	8,624	4,300	5,600	10,000	5,700	132.56%	Overtime needed for extended hours, coverage for vacations and sick time.
4050	HEALTH INSURANCE	22,095	20,001	21,904	22,814	7,915	25,795	2,981	13.07%	CY 2026 increase was 2% higher than budgeted at 12%; assumed 10% incr for CY 2027. Also includes health premium incentive payment for employees who opt out of health coverage.
4060	RETIREMENT	10,591	11,267	12,282	12,219	4,321	13,881	1,662	13.60%	MEPERS (10.2% in FY26; FY27 rates not yet released) or ICMA 401a plan (8%)
4061	RETIREMENT HEALTH SAVINGS	1,063	1,140	1,269	1,224	445	1,389	165	13.48%	1% of Salaries
4065	PAID FAMILY MEDICAL LEAVE			75	646	410	759	113	17.49%	0.5% employer contribution
4070	SOCIAL SECURITY	8,101	8,680	9,639	9,885	3,373	11,615	1,730	17.50%	7.65% Employer Social Security contribution.
	Total Wages/Benefits	148,102	155,068	172,052	174,782	60,949	203,877	29,095	16.65%	-
5010	POSTAGE	35	40	-	-	1	-	-		Postage for associated mailings.
5040	EDUCATIONAL/MEETING	-	-	-	250	-	250	-	0.00%	Training for Employees
5060	PRINTING	1,784	1,844	3,460	1,800	-	1,800	-	0.00%	Printing of stickers, brochures and other materials for the Transfer Station or curbside collection.
5200	ELECTRICITY	1,447	2,178	2,765	-	518	-	-		Electricity costs covered by solar energy credits
5205	NET SOLAR ENERGY	(182)	(2,178)	(2,765)	-	(518)	-	-		Solar energy credits
5220	WATER	705	729	787	700	272	700	-	0.00%	Sewer and water service for the Transfer Station.
5310	VEHICLE MAINTENANCE	15,480	21,446	18,274	15,000	351	17,950	2,950	19.67%	Maintenance costs of Transfer Station Vehicles and Equipment.
5500	MAINTENANCE/BUILDING	2,749	2,878	5,992	3,000	1,030	4,000	1,000	33.33%	Routine maintenance costs for existing buildings.
5620	UNIFORM RENTALS	2,277	2,485	2,867	2,500	1,064	2,800	300	12.00%	Boot allowance, uniform rentals and uniform costs for employees. Increase due to rental and purchase cost increases.
5900	OTHER CONTRACTUAL SERV	1,080	1,530	2,024	1,000	575	1,000	-	0.00%	DEP permit and license fees, and other contractual services.
5915	RECYCLING CONTRACTUAL	-	-	-	-	-	-	-		Hauling of recycling containers; for contingency in event of equipment failure.
5950	DISPOSAL FEES	9,038	10,730	11,492	12,000	5,671	12,000	-	0.00%	Costs to dispose of Hazardous Waste (ex. antifreeze, propane tanks) and Universal Wastes (ex. computers and TVs).
5960	COLLECTION FEES	-	-	-	-	-	-	-		Currently covered by bag fees.
6100	MACHINE MAINTENANCE / PARTS	-	-	3,253	1,000	-	1,000	-	0.00%	Maintenance costs for compactors and other equipment.
6130	MOTOR FUEL AND LUBRICANTS	11,867	12,431	10,371	10,556	3,418	10,556	-	0.00%	Fuel for loader, forklift, and roll-off truck. Prices are currently slightly lower than FY25 contract amounts.
6900	OTHER COMMODITIES	8,935	5,379	4,725	5,000	211	5,000	-	0.00%	Leaf Screener Rental, and Other Commodities, eliminate distribution of free leaf bags
7550	IMPROVEMENTS TO BUILDINGS	2,800	-	-	2,800	-	2,800	-	0.00%	Safety and operational improvements to the Transfer Station.
	Total All Other	58,014	59,492	63,245	55,606	12,593	59,856	4,250	7.64%	
	Total	206,116	214,559	235,297	230,388	73,542	263,733	33,345	14.47%	

Town of Falmouth: FY2027 Budget Proposal
Internal Service Fund - 301 Fuel & Maintenance

3/2/2026

OBJECT	ACCT DESCRIPTION	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Proposal	Increase (Decrease)		Notes
301	PUBLIC WORKS - FUEL/MAINTENANCE SERVICES: Expenses								
4010	FULL-TIME SALARIES	145,747	153,929	159,158	165,599	187,423	21,824	13.18%	This account provides funds for 2 Mechanic's salaries
4030	OVERTIME	466	1,941	3,468	4,000	4,000	-	0.00%	The overtime to cover winter weather conditions and other high-demand times of the year.
4050	HEALTH INSURANCE	28,209	30,817	32,926	37,240	42,106	4,866	13.07%	CY 2026 increase was 2% higher than budgeted at 12%; assumed 10% incr for CY 2027. Also includes health premium incentive payment for employees who opt out of health coverage.
4060	RETIREMENT	14,804	15,770	16,000	16,150	18,820	2,670	16.53%	MEPERS (10.2% in FY26; FY27 rates not yet released) or ICMA 401a plan (8%)
4061	RETIREMENT HEALTH SAVINGS	1,479	1,576	1,642	1,643	1,858	215	13.09%	1% of Salaries
	PAID FAMILY MEDICAL LEAVE			56	848	966	118		0.5% employer contribution
4070	SOCIAL SECURITY	10,726	11,437	11,923	12,974	14,786	1,812	13.97%	7.65% Employer Social Security contribution.
	Total Wages/Benefits	201,432	215,470	225,173	238,454	269,959	31,505	13.21%	-
4100	WORKERS' COMPENSATION	2,955	2,930	2,696	6,840	6,840	-	0.00%	Allocated Portion
5300	MACHINE/EQUIPMENT MAINT	4,368	-	2,127	5,000	5,000	-	0.00%	Maintenance and service for various machines, equipment, and tools.
5410	COMPUTER SERVICES	6,083	10,906	11,602	11,000	11,000	-	0.00%	Vehicle maintenance software
5520	TOWELS/LAUNDRY SERVICES	2,534	2,503	2,460	2,600	2,600	-	0.00%	Covers cost for shop towels: Supply, cleaning, and disposal costs.
5620	UNIFORM RENTALS	3,124	3,222	3,445	3,500	3,500	-	0.00%	Boot allowance and uniform rental per union contract. Change due to rental and purchase cost increase.
5910	TOOL ALLOWANCE	1,550	1,550	1,581	1,550	1,550	-	0.00%	Tool allowance per union contract.
6010	OFFICE SUPPLIES	27	172	10	200	200	-	0.00%	Paper, forms, and other supplies for Dept. use.
6500	TOOLS AND APPARATUS	738	251	293	2,000	2,000	-	0.00%	Various tools needed to perform vehicle maintenance.
6900	OTHER COMMODITIES	261	23	(812)	1,700	1,700	-		Misc. materials for department operations. Year-end inventory adjustment.
	Total All Other	21,639	21,556	23,402	34,390	34,390	-	0.00%	
	Total	223,071	237,026	248,575	272,844	304,349	-	11.55%	

Community Development

Town of Falmouth: FY2027 Budget Proposal
General Fund - 162 Community Development

3/2/2026

OBJECT	ACCT DESCRIPTION	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Proposal	Increase (Decrease)		Notes
	Department Total	\$ 508,192	\$ 562,568	\$ 584,714	\$ 539,986	\$ 569,577	\$ 29,591	5.48%	
162	COMMUNITY DEVELOPMENT								
4010	FULL-TIME SALARIES	367,219	406,932	429,915	372,535	388,125	15,590	4.18%	Salaries for the Community Development Director (60%), Land Use Planner (80%), Code Enforcement Officer (60%), Code Admin (80%), Town Engineer (15%), Building Inspector, and Admin Coordinator (60%). Additional salaries were allocated to TIF for FY2026. COLA 3%
4020	PART-TIME SALARIES	616	780	720	4,500	4,500	-	0.00%	\$40/mtg stipend for Planning Board and BZA members.
4030	OVERTIME	355	273	560	4,100	4,100	-	0.00%	Land Use Planner OT
4050	HEALTH INSURANCE	52,447	52,576	65,714	62,070	74,830	12,760	20.56%	11% premium inc for CY 2025; assumed 10% inc for CY 2026. Also includes health premium incentive payment for employees who opt out of health coverage.
4060	RETIREMENT	33,031	35,243	38,428	33,024	34,369	1,345	4.07%	MEPERS (incr from 9.9% to 10.2%) or ICMA 401a plan (8%)
4061	RETIREMENT HEALTH SAVINGS	3,706	4,089	4,359	3,702	3,856	154	4.16%	1% Salary
4065	PAID FAMILY MEDICAL LEAVE			1,153	1,948	2,003	55	2.82%	New tax: 0.5% from Town; employees will also contribute 0.5%
4070	SOCIAL SECURITY	27,300	30,387	32,236	29,807	30,644	837	2.81%	Employer Social Security contribution.
	Total Wages/Benefits	484,674	530,281	573,085	511,686	542,427	30,741	6.01%	-
5010	POSTAGE	450	95	80	800	150	(650)	-81.25%	Funds for department mailings.
5030	TRANSPORTATION	392	-	240	-	-	-		Mileage to be recorded in Education/Meetings line
5040	EDUCATIONAL/MEETING	1,126	1,355	3,411	4,500	4,500	-	0.00%	APA conf (1); NNECAPA conf. (1); Maine Building Officials conf (2); MAP conf (2); Misc. education and training for staff, MMA trainings/seminars; Code Officer training/certifications (plumbing, electrical, shoreland zone, legal issues); Maine Fire Chiefs & Bldg Officials Mtg; New (2026) State-mandated BZA/Planning Board land use and FOAA training
5060	PRINTING	197	-		200	-	(200)	-100.00%	Printing needs during the year.
5080	ADVERTISING/LEGAL NOTICES	684	962	726	1,500	1,500	-	0.00%	Public hearing notices for Planning Board municipal review authority hearings
5310	VEHICLE MAINTENANCE	-	-		300	-	(300)	-100.00%	
5400	LEGAL SERVICES	17,676	28,043	5,077	18,000	18,000	-	0.00%	Town Attorney legal advice to Planning Board, BZA, and staff.
5490	OTHER PROFESSIONAL SERV	-	30		-	-	-		
5800	DUES & MEMBERSHIPS	1,017	944	1,275	1,400	1,400	-	0.00%	Comm Dev Director APA = \$500; Land Use Planner APA = \$400. Northern New England APA&ME Assoc Planners x2 = \$160; ME Building Officials & Inspectors Assoc. \$35x 2 = \$70; Maine Assoc of Site Evaluators \$25x2= \$50; International Code Council = \$150; Maine Association of Assessing Officers = \$40; Maine Chapter International Association Assessing Officers = \$30
5900	OTHER CONTRACTUAL SERV	-	-	275	500	500	-	0.00%	Misc. consulting services; ImageFlow approval tracking software \$500 split with Admin and Clerk
6010	OFFICE SUPPLIES	1,558	654	374	1,000	1,000	-	0.00%	Office supplies
6020	BOOKS/SUBSCRIPTIONS	-	153	171	100	100	-	0.00%	Code manual updates; APA Planning Advisory Service publication.
6130	MOTOR FUEL AND LUBRICANTS	-	52		-	-	-		
	Total All Other	23,517	32,287	11,629	28,300	27,150	(1,150)	-4.06%	
	Total	508,192	562,568	584,714	539,986	569,577	29,591	5.48%	

**Parks
and
Community Programs**

Town of Falmouth: FY2027 Budget Proposal
General Fund: 170 Mason-Motz Building

OBJECT	ACCT DESCRIPTION	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Proposal	Increase (Decrease)		Notes
	Department Total	\$ 91,412	\$ 81,137	\$ 92,900	\$ 95,635	\$ 118,635	\$ 23,000	24.05%	
170	MASON-MOTZ BUILDING								
4010	FULL-TIME SALARIES	-	-	-	-	-	-		
4030	OVERTIME	-	-	-	-	-	-		
4050	HEALTH INSURANCE	-	-	-	-	-	-		
4060	RETIREMENT	-	-	-	-	-	-		
4061	RETIREMENT HEALTH SAVINGS	-	-	-	-	-	-		
4065	PAID FAMILY MEDICAL LEAVE	-	-	-	-	-	-		
4070	SOCIAL SECURITY	-	-	-	-	-	-		
	Total Wages/Benefits	-	-	-	-	-	-		-
5200	ELECTRICITY	9,970	12,693	16,628			-		Electricity costs covered by solar energy credits
5205	NET SOLAR ENERGY	(1,414)	(12,693)	(16,628)			-		Solar energy credits
5220	WATER	7,049	6,640	7,754	7,500	7,500	-	0.00%	Water and sewer charges for this building. Sewer averages \$6672/yr and Water averages \$650/yr
5230	FUEL OIL	16,301	15,161	17,666	20,135	20,135	-	0.00%	Propane for heating fuel. Current prices are lower than FY25 contracted amounts, leave flat.
5410	COMPUTER SERVICES	-	-	-	-	-	-		
5500	MAINTENANCE/BUILDING	17,856	24,710	23,864	18,000	25,000	7,000	38.89%	Contractal services for electrical, HVAC (repairs), plumbing and other building repairs as needed. Increase due to age of the building and unforeseen issues that arise. THIS LINE ITEM IS ALREADY OVERBUDGET AND WAS CUT BY \$2000 IN FY25
5610	EQUIPMENT RENTALS				-	-	-		Includes rental of scissor lift for gymnasium ceiling fan maintenance and repairs.
5900	OTHER CONTRACTUAL SERV	41,650	34,626	43,616	50,000	66,000	16,000	32.00%	Misc. items for maintenance and building needs including cleaning contract \$44,508/yr, water bubbler \$1044/yr, cable \$1308/yr, HVAC maintenance contract . \$2048/yr , annual fire alarm inspection \$700, HVAC (filters & maintenance contract) \$600/yr, and pest control \$1260/yr. Sprinkler testing \$1025/yr Casella Waste \$3060/yr Mowing \$2913/yr Plowing \$7400/yr (plowing shared contract w/OV this is Town's portion). Increase is due to significant cost increase in cleaning contract.
							-		
	Total All Other	91,412	81,137	92,900	95,635	118,635	23,000	23,000	24.05%
	Total	91,412	81,137	92,900	95,635	118,635	23,000	24.05%	

Town of Falmouth: FY2027 Budget Proposal
General Fund: 171 Parks

OBJECT	ACCT DESCRIPTION	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Proposal	Increase (Decrease)		Notes
	Department Total	\$ 608,927	\$ 676,871	\$ 725,214	\$ 753,692	\$ 817,511	\$ 63,819	8.47%	
171	PARKS								
4010	FULL-TIME SALARIES	183,535	274,722	308,340	277,228	289,235	12,007	4.33%	Salary for the Director (40%), Parks Supervisor, 2 Maintenance Assistants, PW Parks Worker (20%). Asst Director (10%), Admin (10%) Includes COLA of 3%
4020	PART-TIME SALARIES	54,355	52,245	48,479	66,085	67,905	1,820	2.75%	Seasonal employees to maintain parks, town facilities and open space areas, and PT Property Steward/Trails Manager (increased from x/vr to 28h/wk)
4030	OVERTIME	8,335	12,066	16,104	11,151	11,151	-	0.00%	Overtime to cover winter weather conditions, emergencies, and additional maintenance responsibilities.
4050	HEALTH INSURANCE	37,305	48,265	53,586	55,425	77,686	22,261	40.16%	CY 2026 increase was 2% higher than budgeted at 12%; assumed 10% incr for CY 2027. Also includes health premium incentive payment for employees who opt out of health coverage.
4060	RETIREMENT	19,093	27,353	30,990	28,043	29,241	1,198	4.27%	MEPERS (10.2%) or ICMA 401a plan (8%)
4061	RETIREMENT HEALTH SAVINGS	1,925	4,325	3,742	3,121	3,495	374	11.98%	1% of Salaries
4065	PAID FAMILY MEDICAL LEAVE			966	1,791	1,862	71	3.96%	0.5% employer contribution
4070	SOCIAL SECURITY	18,394	25,216	27,636	27,373	28,440	1,067	3.90%	7.65% Employer Social Security contribution.
	Total Wages/Benefits	322,942	444,191	489,843	470,217	509,015	38,798	8.25%	-
5020	TELEPHONE	331	-		-	-	-		
5040	EDUCATIONAL/MEETING	1,526	1,341	2,814	2,000	2,500	500	25.00%	Training sessions and seminars for educational and safety requirements such as NEPA Prof Membership Agency \$175, Spring Mtg \$60pp, Turf Day \$40pp, Fall Conf \$325pp/Chain Saw, Equip Training. Increase due to increased registration costs.
5200	ELECTRICITY	4,734	3,887	5,032	-	-	-	#DIV/0!	Electricity costs covered by solar energy credits
5205	NET SOLAR ENERGY	(608)	(3,673)	(5,032)	-	-	-		Solar energy credits
5220	WATER	9,167	3,746	6,422	5,000	6,500	1,500	30.00%	Water and sewer for the Parks maintenance building as well as water/irrigation at Community Park and Legion Ball Fields.
5230	FUEL OIL	3,709	3,201	3,267	3,796	3,796	-	0.00%	Heating for Village Park and Mill Road garages. Village=NG and Mill Garage=propane. Prices are currently lower than FY25 contracted amounts.
5300	MACHINE/EQUIPMENT MAINT	16,377	19,250	15,088	14,000	16,000	2,000	14.29%	These funds are used for equipment and vehicle preventative maintenance and regular routine maintenance of vehicles, trailers, and equipment. It includes in-house (PW) and outside vendors.
5500	BUILD MAINT/GROUND SUPPLIES	17,282	4,925	2,509	6,000	6,000	-	0.00%	As needed contractual services to repair electrical, plumbing, heating systems, and other building maintenance repairs for Mill Rd., Village Park, Legion & Comm Park maintenance buildings.

Town of Falmouth: FY2027 Budget Proposal
General Fund: 171 Parks

3/2/2026

OBJECT	ACCT DESCRIPTION	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Proposal	Increase (Decrease)		Notes
5580	TURF/TREE MAINTENANCE	19,711	37,026	24,296	36,000	38,000	2,000	5.56%	Field maintenance and contractual work for slice seeding/aeration, top dressing, overseeding, fertilizer and invasive treatments at parks & facilities (\$30,032) This 1/2 of total services and is split between Parks Spec Rev acct. Tree work following storms and for on-going preventive maintenance (\$6,000). Extensive emergency tree work in past 2+ years due to increase in intensity of storms. NOTE: *FYSA generously donated \$40K for increased services at CommPark in FY25- this is not sustainable for FYSA long term. Increase is Town's responsibility on-going to improve fields for safety and performance. Anticipate cost going down and stabilizing within 3-5 years.
5900	OTHER CONTRACTUAL SERV	13,905	9,401	9,996	5,500	5,500	-	0.00%	Rental costs for portable rest rooms at Community and Huston Parks (\$480/mo for 7 months CP & Legion 3 accessible units at each location, \$81/mo for 12 months Huston 1 unit) and \$450 to Legion Post #164 for Legion Field annual parking agreement. Monthly contract for water bubbler at parks maintenance building \$348/yr.
5920	OPEN SPACE/TRAIL MAINTENANC	51,174	130,168	141,954	185,000	202,700	17,700	9.57%	Account covers all open space trail maintenance materials, contracts, legal fees, etc. \$25,000. Includes annual contracted forester contract not to exceed \$5000/yr. Open Space Land Trust Contract = \$170,722*/year for year 2 of 3 year contract (FY27) (*This is a 5% increase from FY25 plus a \$10,000 contingency). Provides \$1,500-\$2000/yr (depending upon snowmobile registration count) to the Sno-Voyagers for the purpose of winter trail maintenance.
6010	OFFICE SUPPLIES	-	-	-	500	500	-		Moved from Other Commodities to be consistent with other Departments
6130	MOTOR FUEL AND LUBRICANTS	9,634	12,547	13,175	11,679	13,000	1,321	11.31%	Gas and oil supplies for tractors, trucks, and mowers.
6800	EQUIPMENT	2,648	1,864	2,036	2,500	2,500	-	0.00%	Equipment including push mowers, trimmers, blowers, chain saws, et cetera. Budgeting amounts will vary from year to year, and is based on the replacement schedule of existing equipment (moving to battery-operated equipment such as handmower, hedge & string trimmers, chain saws, pole saws, etc.)
6840	PARKS RENOVATIONS	7,521	8,726	17,831	11,000	11,000	-	0.00%	Renovations for the Town's parks and courts that was formally part of a reserve. Projects include landscaping, sign repairs, renovations to storage sheds, parking lot striping, tennis court crack repairs, signage, electrical issues, etc. Amounts and projects will vary from year to year
6900	OTHER COMMODITIES	874	272	983	500	500	-	0.00%	Funds available for miscellaneous purchases not accounted for in other line items i.e., ink cartridges for parks printer, tp and paper towels, etc. \$500 moved to Office Supplies account
9020	TRANS OUT TO SPEC REV FUND	128,000	-	-	-	-	-		Total contribution of the town to Recreation, Adult Education & Senior Services program expenses.
8920	CONTINGENCY	-	-	(5,000)	-	-	-		Contingency used to offset FY25 budget overages
	Total All Other	285,986	232,680	235,371	283,475	308,496	25,021	8.83%	
	Total	608,927	676,871	725,214	753,692	817,511	63,819	8.47%	

Town of Falmouth: FY2026 Budget Proposal
 Special Revenue Fund - 229 Community Programs

3/4/2026

OBJECT	ACCT DESCRIPTION	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Proposal	Increase (Decrease)		Notes
229	RECREATION & ADULT EDUCATION: Fund Balance							
	Beginning Fund Balance	\$ 321,070	\$ 302,802	\$ 254,990	\$ 259,819			
	Net Revenue (Expense)	\$ (18,268)	\$ (47,812)	\$ 4,829	\$ (11,251)			
	Ending Fund Balance	\$ 302,802	\$ 254,990	\$ 259,819	\$ 248,568			
229	RECREATION & ADULT EDUCATION: Revenues							
3521	Program Revenue	1,206,614	1,239,605	1,150,000	1,150,000	-	0.00%	
3524	MRPA Ticket Sales	303	335	300	300	-	0.00%	discount ticket program for residents i.e., Funtown/Splashtown, Aquaboggin, York Animal Park
3MRF	Facilities Misc Revenue	20,888	20,758	20,000	28,500	8,500	42.50%	room rentals, gym rentals, preschool lease agreements Additional revenue from new user groups (weekends)
3910	Appropriation	-	-	-	-	-		
	TOTAL REVENUES	1,227,805	1,260,698	1,170,300	1,178,800	8,500	0.73%	
229	RECREATION & ADULT EDUCATION: Expenses							
4010	Full-Time Salaries	300,814	308,445	396,628	411,853	15,225	3.84%	Director (40%), Asst Director (90%), Admin Asst (75%) and 2 full time program staff
4020	Part-Time Salaries	298,346	345,891	257,219	257,219	-	0.00%	Seasonal program staff, part time regular program staff, and Before/After Care staff
4030	Overtime	11,096	15,138	7,500	7,500	-	0.00%	
4040	Transportation	1,471	-	-	-	-		
4050	Health Insurance	51,214	51,238	58,505	64,987	6,482	11.08%	CY 2026 increase was 2% higher than budgeted at 12%; assumed 10% incr for CY 2027. Also includes health premium incentive payment for employees who opt out of health coverage.
4060	Retirement	33,735	34,096	38,538	40,009	1,471	3.82%	MEPERS (10.2%) or ICMA 401a plan (8%)
4061	Retirement Health Savings	3,641	3,732	3,935	4,084	149	3.79%	1% of Salaries
4065	Paid Family Medical Leave	-	1,638	3,371	3,448	77	2.28%	0.5% employer contribution
4070	Social Security	46,303	50,627	51,575	52,751	1,176	2.28%	7.65% Employer Social Security contribution.
	Total Wages/Benefits	746,620	810,805	817,271	841,851	24,580	3.01%	
5010	Postage	1,852	927	900	900	-	0.00%	
5020	Telephone	-	-	-	-	-		There are no more town sponsored cell phones in the department
5040	Education/Meeting	5,469	2,019	1,600	1,600	-	0.00%	professional association meetings, staff & safety trainings, etc.
5310	Vehicle Maintenance	4,377	5,550	3,900	3,900	-	0.00%	Vehicle maintenance for FCP truck, mini-bus and transit van
5490	Other Professional Services	-	-	-	-	-		
5500	Maintenance/Building	4,398	14,313	4,000	4,000	-	0.00%	various supplies for minor building maintenance such as fasteners, wall hangings, batteries, vacuum bags,
5800	Dues & Memberships	-	700	1,000	1,000	-	0.00%	NRPA & NEPA dues for staff - formerly paid from Parks General Fund
5900	Other Contractual Services	-	-	5,000	5,000	-	0.00%	time entry program, cable tv, contracted staff training, ipad monthly fee,
6010	Office Supplies	875	1,407	800	800	-	0.00%	various office supplies for staff

Town of Falmouth: FY2026 Budget Proposal
Special Revenue Fund - 229 Community Programs

3/4/2026

OBJECT	ACCT DESCRIPTION	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Proposal	Increase (Decrease)		Notes
6900	Other Commodities	59		-	-	-		
8300	Expense (Detail Below)	467,423	457,789			-		
	Advertising	-		5,000	5,000	-	0.00%	brochure production, job postings, canva registration
	Building Supplies	-		6,000	6,000	-	0.00%	cleaning products, breakroom supplies, fasteners, wall hangings, batteries, vacuum bags, etc.
	Direct Programming Costs			250,000	250,000	-	0.00%	instructor contracts, program tickets,
	Indirect Programming Costs			22,000	22,000	-	0.00%	staff meals, tickets, entrance fees, etc for programming as well as tools, equipment associated with programming needs, MTA fees, clipboards, backpacks, etc. subscriptions, AASCAP fees
	Professional Development	-		7,000	7,000	-	0.00%	Registrations, lodging, transportation for conferences
	Program Supplies	-		20,000	20,000	-	0.00%	concert series, presumpscot rooms supplies, tree lighting supplies, staff led programming supplies, etc.
	Staff Support	-		6,000	6,000	-	0.00%	ipads for BC/AC programming, payroll software, subscriptions, backpacks, first aid supplies, etc.
9030	Transfer to CIP Fund	15,000	15,000	15,000	15,000	-	0.00%	
						-		
						-		
						-		
						-		
						-		
	Total All Other	499,453	497,705	348,200	348,200	-	0.00%	
	TOTAL EXPENSES	\$ 1,246,073	\$ 1,308,510	\$ 1,165,471	\$ 1,190,051	\$ 24,580	2.11%	

Non-Departmental

Town of Falmouth: FY2027 Budget Proposal
General Fund - 199 County Tax

3/4/2026

OBJECT	ACCT DESCRIPTION	FY2025 Actual	FY2026 Budget	FY2027 Proposal	Increase (Decrease)		Notes
	Department Total	\$ 2,234,661	\$ 2,361,685	\$ 2,662,530	\$ 300,845	12.74%	
199	County Tax						
8510	CUMBERLAND COUNTY TAX	2,234,661	2,361,685	2,662,530	300,845	12.74%	County Tax assessed each year for County services. Estimate increase 13.7% plus Fiscal Year change payment 3 of 5 \$176,896
	Total	2,234,661	2,361,685	2,662,530	300,845	12.74%	