

**Town of Monmouth
FY2024 Budget**

SUMMARY	FY2024 Actual	FY2025 Budget	FY2025 Actual YTD	FY2026 Budget	FY25 - FY26 % Variance	Notes
Funding Requirements						
General Government	\$ 638,845	\$ 731,219	\$ 168,463	\$ 738,994	1.1%	
Public Safety	876,951	898,691	267,605	693,102	-22.9%	
Public Works	1,076,728	1,246,381	231,249	1,315,984	5.6%	
Culture and Recreation	283,643	345,869	88,254	355,383	2.8%	
Community Services	53,595	54,586	9,384	48,717	-10.8%	
Town-wide	8,215,482	8,641,047	3,027,892	7,959,137	-7.9%	
Additions to Reserves	609,875	326,316	315,000	306,316	-6.1%	
Total Funding Requirements	<u>11,755,119</u>	<u>12,244,109</u>	<u>4,107,847</u>	<u>11,417,633</u>	<u>-6.7%</u>	
Less: Funding Sources						
Excise Taxes	906,310	672,582	265,328	814,000	21.0%	
Licenses, Permits, and Fees	51,854	38,040	18,620	45,540	19.7%	
Intergovernmental	1,261,429	1,054,076	494,906	1,054,076	0.0%	
Charges for Services	211,652	352,928	91,352	377,603	7.0%	
Other Revenues	241,609	87,000	96,318	87,500	0.6%	
Other Financing Sources	-	10,000	-	10,000	0.0%	
Total Funding Sources	<u>2,672,854</u>	<u>2,214,626</u>	<u>966,524</u>	<u>2,388,719</u>	<u>7.9%</u>	
Less: Budgeted/Actual Deficit (Surplus)				-		<<This is the only line that should be manually entered. All else is auto-filled.
Property Tax Levy	<u>\$ 9,082,265</u>	<u>\$ 10,029,483</u>	<u>\$ 3,141,323</u>	<u>\$ 9,028,914</u>	<u>-10.0%</u>	
Valuation (\$ thousands)	\$ 499,692	\$ 500,131	\$ 500,131	\$ 600,157	20.0%	20% increase in values from reval???
Mil Rate (per \$1,000)	\$ 18.100	\$ 20.450	\$ 20.450	\$ 15.602	-23.7%	

**Town of Monmouth
FY2024 Budget**

FUNDING SOURCES	FY2024 Actual	FY2025 Budget	FY2025 Actual YTD	FY2026 Budget	FY25 - FY26 % Variance	Notes
Excise Taxes						
11-6100 Motor Vehicle Excise	\$ 888,903	\$ 661,582	\$ 264,060	\$ 800,000	20.9%	
11-6105 Boat Excise	17,407	11,000	1,268	14,000	27.3%	
Total Excise Taxes	906,310	672,582	265,328	814,000	21.0%	
Licenses, Permits, and Fees						
12-6200 Town Clerk Fees	26,997	15,500	7,025	15,500	0.0%	
12-6205 Lien Fees	4,669	6,000	2,944	6,000	0.0%	
12-6210 Planning Board Fees	2,300	1,000	1,325	2,500	150.0%	
12-6215 Code Enforcement Fees	9,970	12,000	4,698	18,000	50.0%	
12-6220 Dog License Fees	-	600	-	600	0.0%	
12-6225 Police Department Fees	1,050	800	445	800	0.0%	
12-6226 PD Ticks	-	-	-	-	-	
12-6227 Concealed Weapons Permits	145	140	25	140	0.0%	
12-6230 Fire Department Fees	-	-	-	-	-	
12-6299 Miscellaneous Permits and Fees	6,723	2,000	2,158	2,000	0.0%	
Total Licenses, Permits, and Fees	51,854	38,040	18,620	45,540	19.7%	
Intergovernmental						
13-6300 State Revenue Sharing	780,003	641,776	202,619	641,776	0.0%	
13-6305 Homestead Reimbursement	317,808	310,000	257,139	310,000	0.0%	
13-6310 BETE Reimbursement	24,972	25,000	9,995	25,000	0.0%	
13-6315 Veterans Exemption	2,700	2,800	2,587	2,800	0.0%	
13-6320 Tree Growth	11,916	10,000	-	10,000	0.0%	
13-6325 Local Road Assistance Program	72,920	60,000	-	60,000	0.0%	
13-6399 Misc Intergovernmental	51,110	4,500	22,566	4,500	0.0%	
Total Intergovernmental	1,261,429	1,054,076	494,906	1,054,076	0.0%	
Charges for Services						
14-6400 Parks and Rec Charges	14,395	12,000	3,675	12,000	0.0%	
14-6430 Library Charges	143	100	80	100	0.0%	
14-6450 Transfer Station Fees	71,300	40,000	26,200	55,000	37.5%	
14-6451 TS Wales Share	109,446	116,503	58,252	116,503	0.0%	
14-6452 EcoMaine	1,959	10,000	-	10,000	0.0%	
14-6460 Cumston Hall Charges	13,247	12,000	3,105	20,000	66.7%	
Police Department Services	-	91,000	-	91,000	0.0%	Police Chief services
14-6470 Public Works Charges	964	48,325	-	50,000	3.5%	RSU2 bus fuel, PD & Fire usage
14-6499 Misc Charges for Services	198	23,000	40	23,000	0.0%	cemetery reimbursement
Total Charges for Services	211,652	352,928	91,352	377,603	7.0%	

**Town of Monmouth
FY2024 Budget**

FUNDING SOURCES	FY2024 Actual	FY2025 Budget	FY2025 Actual YTD	FY2026 Budget	FY25 - FY26 % Variance	Notes
Other Revenues						
19-6900 Interest on Property Taxes	\$ 39,507	\$ 40,000	\$ 13,846	\$ 35,000	-12.5%	
19-6910 Interest Income	71,693	30,000	12,942	35,000	16.7%	
19-6950 Private Donations	27	-	-	-		
19-6951 Heating Assistance Donations	4,626	3,000	120	3,500	16.7%	
19-6960 Private Grants	-	-	-	-		
19-6980 Becket House	13,613	9,000		9,000	0.0%	
19-6999 Misc Revenue	112,143	5,000	69,410	5,000	0.0%	
Total Other Revenues	241,609	87,000	96,318	87,500	0.6%	
Other Financing Sources						
99-8000 Transfers In						
99-8050 Proceeds from Bonds						
99-8100 Proceeds from Sale of Assets		10,000	-	10,000	0.0%	
Total Other Financing Sources	-	10,000	-	10,000	0.0%	
TOTAL FUNDING SOURCES	\$ 2,672,854	\$ 2,214,626	\$ 966,524	\$ 2,388,719	7.9%	

**Town of Monmouth
FY2024 Budget**

FUNDING REQUIREMENTS		FY2024	FY2025	FY2025	FY2026	FY25 - FY26	Notes
		Actual	Budget	Actual YTD	Budget	% Variance	
General Government							All fields are auto-filled. Nothing should be edited here.
20	Administration	\$ 473,035	\$ 526,854	\$ 121,616	\$ 549,077	4.2%	
21	Municipal Buildings	56,478	61,207	8,341	58,963	-3.7%	
22	Code Enforcement	33,738	41,800	18,166	41,550	-0.6%	
23	Assessing	38,205	41,380	18,070	45,080	8.9%	
24	Elected Officials	15,650	16,432	-	16,729	1.8%	
25	Boards and Committees	21,739	43,546	2,270	27,595	-36.6%	
	Total General Government	638,845	731,219	168,463	738,994	1.1%	
Public Safety							
30	Fire Department	166,517	194,383	47,844	208,030	7.0%	
31	Police Department	471,789	464,638	132,693	477,246	2.7%	
32	Animal Control	8,681	7,826	-	7,826	0.0%	
39	Other Public Safety	229,964	231,844	87,068	-	-100.0%	
	Total Public Safety	876,951	898,691	267,605	693,102	-22.9%	
Public Works							
40	Public Works	735,306	813,251	130,972	864,114	6.3%	
42	Transfer Station	325,822	413,630	84,177	428,370	3.6%	
49	Other Public Works	15,600	19,500	16,100	23,500	20.5%	
	Total Public Works	1,076,728	1,246,381	231,249	1,315,984	5.6%	
Culture and Recreation							
50	Parks and Recreation	85,420	122,657	38,240	120,083	-2.1%	
51	Cumston Library	83,483	105,209	24,574	105,425	0.2%	
52	Cumston Hall	114,740	118,003	25,440	129,875	10.1%	
	Total Culture and Recreation	283,643	345,869	88,254	355,383	2.8%	
Community Services							
69	Other Community Services	53,595	54,586	9,384	48,717	-10.8%	
	Total Community Services	53,595	54,586	9,384	48,717	-10.8%	

**Town of Monmouth
FY2024 Budget**

FUNDING REQUIREMENTS		FY2024 Actual	FY2025 Budget	FY2025 Actual YTD	FY2026 Budget	FY25 - FY26 % Variance	Notes
Town-wide							
90	Employee Benefits	\$ 479,769	\$ 543,615	\$ 173,380	\$ 409,500	-24.7%	
91	Capital Improvements	196,743	-	5,000	-		
92	Debt Service	552,658	547,795	316,518	-	-100.0%	
96	Assessments and Fixed Costs	6,985,946	7,549,637	2,529,575	7,549,637	0.0%	
97	Abatements and Bad Debt	366	-	3,419	-		
99	Other Financing Uses	-	-	-	-		
	Total Town-wide	8,215,482	8,641,047	3,027,892	7,959,137	-7.9%	
Additions to Reserves							
AQ	Total General Fund Reserve Additions	<u>609,875</u>	<u>326,316</u>	<u>315,000</u>	<u>306,316</u>	-6.1%	
TOTAL FUNDING REQUIREMENTS		<u>\$ 11,755,119</u>	<u>\$ 12,244,109</u>	<u>\$ 4,107,847</u>	<u>\$ 11,417,633</u>	-6.7%	

**Town of Monmouth
FY2024 Budget**

General Government		FY2024	FY2025	FY2025	FY2026	FY25 - FY26	Notes
		Actual	Budget	Actual YTD	Budget	% Variance	
Administration							
20-7015	Full Time Staff Wages	\$ 231,679	\$ 283,642	\$ 71,312	\$ 294,410	3.8%	3.5% COLA; 10% manager salary to the TIF
20-7016	Overtime Wages	1,018	5,300	162	5,300	0.0%	
20-7020	Part Time Staff Wages	25,444	-	5,922	65,205		finance/bookkeeping
20-7100	Stipends	3,452	2,000	750	3,500	75.0%	
20-7105	Training and Development	5,166	4,850	4,034	5,500	13.4%	
20-7110	Travel and Mileage	4,704	3,500	1,000	3,850	10.0%	
20-7115	Meals	1,109	500	258	1,200	140.0%	
20-7210	Telephone	5,688	-	1,380	-		
20-7213	Website	-	5,612	-	5,612	0.0%	
20-7220	Legal	14,858	14,000	1,258	14,000	0.0%	
20-7221	Auditor	26,000	32,000	-	22,000	-31.3%	
20-7222	Business Services	58,691	82,500	225	20,000	-75.8%	pre-audit
20-7223	Payroll Services	-	-	-	-		
20-7225	IT Support	34,060	26,000	5,291	30,000	15.4%	\$2,300/mo + new equipment/repairs +
20-7250	Equipment Rentals	931	6,500		6,500	0.0%	
20-7252	Equipment Repairs and Maint	360	500		500	0.0%	
20-7350	Advertising	428	1,200		750	-37.5%	
20-7351	Printing and Copying	16,920	9,150	3,145	10,000	9.3%	?
20-7352	Postage and Freight	9,555	10,250	4,640	12,000	17.1%	
20-7353	Bank Service Charges	4,281	2,100	869	3,000	42.9%	
20-7354	Dues and Subscriptions	1,240	1,500	256	1,500	0.0%	
20-7356	Software Licenses	935	18,000	14,915	24,000	33.3%	Upgrade to Trio Web (\$2,995), cloud hosting (\$3000)
20-7400	Supplies	5,541	4,750	2,031	4,750	0.0%	
20-7500	Small Equipment	2,244	5,000	144	5,000	0.0%	
20-7800	Lien Costs	2,844	5,000	2,958	5,000	0.0%	
20-7801	Election Costs	2,470		1,043	2,500		
20-7990	Contingencies	1,666	3,000	23	3,000	0.0%	
20-7999	Miscellaneous Expenditures	11,751			-		
	Total Administration	473,035	526,854	121,616	549,077	4.2%	
Municipal Buildings							
21-7015	Full Time Staff Wages	-	30,784	-	28,500	-7.4%	\$21.74 w/COLA
21-7200	Heat	5,824	5,500	-	5,500	0.0%	
21-7201	Electricity	2,373	4,680	888	4,680	0.0%	
21-7202	Water	311	763	87	763	0.0%	
21-7203	Sewer	645	580	155	620	6.9%	\$155/qtr
21-7210	Telephone	72	7,000	-	7,000	0.0%	
21-7226	Cleaning Services	39,462	-	6,804	-		
21-7252	Equipment Repairs and Maint	-					
21-7253	Building Repairs and Maint	4,648	7,000	6	7,000	0.0%	
21-7400	Supplies	2,791	4,500	212	4,500	0.0%	
21-7500	Small Equipment	352	400	189	400	0.0%	
21-7999	Miscellaneous Expenditures						
	Total Municipal Buildings	56,478	61,207	8,341	58,963	-3.7%	

**Town of Monmouth
FY2024 Budget**

General Government		FY2024	FY2025	FY2025	FY2026	FY25 - FY26	Notes
		Actual	Budget	Actual YTD	Budget	% Variance	
Code Enforcement							
22-7020	Part Time Staff Wages	\$ 30,717	\$ 32,000	\$ 10,282	\$ 32,000	0.0%	
22-7100	Stipends	-	-	-	-		
22-7105	Training and Development	70	-	-	-		
22-7110	Travel and Mileage	1,800	1,800	600	1,800	0.0%	
22-7356	Software Licenses	-	7,000	6,500	7,000	0.0%	
22-7400	Supplies	910	-	234	-		
22-7500	Small Equipment	160	750	-	500	-33.3%	
22-7999	Miscellaneous Expenditures	81	250	550	250	0.0%	
Total Planning and Code Enforcement		33,738	41,800	18,166	41,550	-0.6%	
Assessing							
23-7100	Stipends	-	-	-	-		
23-7228	Mapping	1,200	2,700	-	2,800	3.7%	
23-7249	Other Contracted Services	28,013	27,780	7,313	27,780	0.0%	10% to the TIF
23-7390	Assessment Database	8,992	9,200	10,757	13,500	46.7%	Includes Vision Cloud ~\$3,500
23-7252	Equipment Repairs and Maint	-	1,700	-	1,000	-41.2%	
23-7400	Supplies	-	-	-	-		
Total Assessments and Revaluations		38,205	41,380	18,070	45,080	8.9%	
Elected Officials							
24-7100	Stipends	10,000	10,000	-	10,000	0.0%	
24-7105	Training and Development	-	500	-	500	0.0%	
24-7354	Dues and Subscription	5,650	5,932	-	6,229	5.0%	MMA dues
Total Elected Officials		15,650	16,432	-	16,729	1.8%	
Boards and Committees							
25-7020	Part Time Staff Wages	-	2,000	-	2,000	0.0%	
25-7100	Stipends	680	1,760	-	1,760	0.0%	
25-7249	Other Contracted Services	12,713	31,500	2,270	15,000	-52.4%	Planner
25-7350	Advertising	687	300	-	500	66.7%	
25-7354	Dues and Subscriptions	6,841	6,986	-	7,335	5.0%	KCVOG dues
25-7808	Conservation Commission	818	1,000	-	1,000	0.0%	
Total Boards and Committees		21,739	43,546	2,270	27,595	-36.6%	
TOTAL GENERAL GOVERNMENT		\$ 638,845	\$ 731,219	\$ 168,463	\$ 738,994	1.1%	

**Town of Monmouth
FY2024 Budget**

Public Safety	FY2024	FY2025	FY2025	FY2026	FY25 - FY26	
	Actual	Budget	Actual YTD	Budget	% Variance	Notes
Fire Department						
30-7020 Part Time Staff Wages	\$ 39,591	\$ 39,113	\$ 12,969	\$ 45,360	16.0%	
30-7100 Stipends	33,063	41,800	10,837	47,800	14.4%	
30-7105 Training and Development	5,732	6,000	49	6,000	0.0%	
30-7110 Travel and Mileage	641	6,000	1,875	7,500	25.0%	
30-7125 Medical Exams	1,030	3,000	779	3,000	0.0%	
30-7200 Heat	3,934	6,000	-	6,000	0.0%	
30-7201 Electricity	4,233	6,000	1,402	6,000	0.0%	
30-7202 Water	226	500	69	400	-20.0%	
30-7203 Sewer	765	770	155	770	0.0%	
30-7210 Telephone	2,034	2,000	568	2,000	0.0%	
30-7225 IT Support	4,636	4,000	735	4,000	0.0%	
30-7252 Equipment Repairs and Maint	14,844	14,000	10,784	14,000	0.0%	
30-7253 Building Repairs and Maint	4,440	5,000	48	5,000	0.0%	
30-7255 Vehicle Repairs and Maint	16,352	17,000	182	17,000	0.0%	
30-7354 Dues and Subscriptions	2,164	2,000	21	2,000	0.0%	
30-7400 Supplies	656	1,000	-	1,000	0.0%	
30-7500 Small Equipment	2,878	3,000	390	3,000	0.0%	
30-7501 Tools	2,059	2,500	1,803	2,500	0.0%	
30-7502 Radios	2,024	2,000	-	2,000	0.0%	
30-7504 Safety Equipment	-	-	-	-	-	
30-7507 Fire Suppression Apparatus	-	2,500	2,028	2,500	0.0%	
30-7549 Miscellaneous Equipment	21,399	19,000	2,456	19,000	0.0%	
30-7550 Gas and Oil	-	5,700	-	5,700	0.0%	
30-7818 Fire Prevention	2,312	3,000	528	3,000	0.0%	
30-7990 Contingencies	1,504	2,500	166	2,500	0.0%	
Total Fire Department	166,517	194,383	47,844	208,030	7.0%	

**Town of Monmouth
FY2024 Budget**

Public Safety		FY2024	FY2025	FY2025	FY2026	FY25 - FY26	Notes
		Actual	Budget	Actual YTD	Budget	% Variance	
Police Department							
31-7015	Full Time Staff Wages	\$ 343,832	\$ 306,236	\$ 96,954	\$ 321,025	4.8%	
31-7016	Overtime Wages	42,753	33,881	9,943	36,046	6.4%	
31-7020	Part Time Staff Wages	34,689	36,770	8,845	37,604	2.3%	
31-7100	Stipends	-	-	3,000	-		
31-7105	Training and Development	4,703	7,400	2,771	7,000	-5.4%	
31-7110	Travel and Mileage	45	100	-	100	0.0%	
31-7126	Polygraphs and Psych Exams	950	825	-	825	0.0%	
31-7200	Heat	419	1,850	-	1,850	0.0%	
31-7201	Electricity	1,306	3,226	577	3,226	0.0%	
31-7202	Water	247	500	69	250	-50.0%	
31-7203	Sewer	765	800	155	800	0.0%	
31-7210	Telephone	8,932	9,720	2,408	9,720	0.0%	
31-7225	IT Support	4,099	5,500	-	5,000	-9.1%	
31-7252	Equipment Repairs and Maint	1,075	1,800	922	1,800	0.0%	
31-7253	Building Repairs and Maint	1,135	1,500	250	1,500	0.0%	
31-7255	Vehicle Repairs and Maint	15,787	13,000	4,705	11,000	-15.4%	
31-7351	Printing and Copying	560	300	340	300	0.0%	
31-7354	Dues and Subscriptions	290	550	100	500	-9.1%	
31-7400	Supplies	1,563	2,200	379	2,000	-9.1%	
31-7405	Ammunition	940	1,200	-	1,200	0.0%	
31-7490	Books and Periodicals	50	770	-	500	-35.1%	
31-7500	Small Equipment	1,751	10,400	1,275	10,000	-3.8%	
31-7503	Uniforms	5,304	5,485	-	5,000	-8.8%	
31-7550	Gas and Oil	594	20,625	-	20,000	-3.0%	
	Total Police Department	471,789	464,638	132,693	477,246	2.7%	
Animal Control							
32-7020	Part Time Staff Wages	1,340	-	-	-		
32-7110	Travel and Mileage	-	-	-	-		
32-7251	Facility Rentals	7,341	7,626	-	7,626	0.0%	
32-7400	Supplies	-	200	-	200	0.0%	
	Total Animal Control	8,681	7,826	-	7,826	0.0%	
Other Public Safety							
39-7229	Dispatch Services	51,325	87,048	53,332		-100.0%	
39-7230	Ambulance Services	112,975	80,031	-		-100.0%	
39-7358	Hydrants	62,748	61,765	32,646		-100.0%	
39-7359	Street Lights	2,916	3,000	1,090		-100.0%	
	Total Other Public Safety	229,964	231,844	87,068	-	-100.0%	
TOTAL PUBLIC SAFETY		\$ 876,951	\$ 898,691	\$ 267,605	\$ 693,102	-22.9%	

**Town of Monmouth
FY2024 Budget**

Public Works		FY2024	FY2025	FY2025	FY2026	FY25 - FY26	
Public Works		Actual	Budget	Actual YTD	Budget	% Variance	Notes
40-7015	Full Time Staff Wages	\$ 325,055	\$ 394,152	\$ 84,617	\$ 408,651	3.7%	
40-7016	Overtime Wages	23,919	31,500	1,040	32,603	3.5%	
40-7020	Part Time Staff Wages	14,756	27,344	4,012	18,000	-34.2%	
40-7025	Seasonal Staff Wages	751	-	-	-		
40-7100	Stipends	2,030	1,000	160	1,000	0.0%	
40-7105	Training and Development	280	6,000	-	6,000	0.0%	
40-7110	Travel and Mileage	-	500	-	500	0.0%	
40-7115	Meals	-	-	-	-		
40-7125	Medical Exams	318	750	175	750	0.0%	
40-7200	Heat	1,608	5,000	-	5,000	0.0%	
40-7201	Electricity	2,612	4,250	684	4,600	8.2%	
40-7202	Water	312	500	83	600	20.0%	
40-7203	Sewer	765	580	155	700	20.7%	
40-7210	Telephone	4,004	3,000	816	3,360	12.0%	
40-7224	Engineers	-	3,000	-	3,000	0.0%	
40-7226	Cleaning Services	270	-	-	-		
40-7249	Other Contracted Services	9,000	15,000	8,000	12,000	-20.0%	
40-7250	Equipment Rentals	10,280	5,000	-	6,500	30.0%	
40-7252	Equipment Repairs and Maint	47,102	5,000	1,747	8,000	60.0%	
40-7253	Building Repairs and Maint	18,422	10,000	22	10,000	0.0%	
40-7255	Vehicle Repairs and Maint	49,081	85,000	3,796	80,000	-5.9%	
40-7256	Tree Services	3,820	8,500	750	7,000	-17.6%	
40-7354	Dues and Subscriptions	25	100	-	400	300.0%	
40-7400	Supplies	7,036	7,500	130	8,500	13.3%	
40-7404	Equipment Parts & Hardware	3,646	-	200	12,200		brush head for excavator
40-7450	Salt, Sand, and Chemicals	87,351	85,000	-	100,000	17.6%	
40-7452	Oxygen, Acetelyne, and Welding	520	750	-	750	0.0%	
40-7453	Road Paint	12,290	12,000	5,682	12,800	6.7%	
40-7454	Gravel, Asphalt, Tar, Concrete	14,587	10,000	1,948	22,500	125.0%	
40-7455	Mulch	2,903	2,500	-	2,500	0.0%	
40-7456	Signs	1,720	3,000	-	4,000	33.3%	
40-7457	Culverts	7,577	10,000	4,967	10,000	0.0%	
40-7500	Small Equipment	335	-	-	-		
40-7501	Tools	4	-	-	500		
40-7503	Uniforms	3,097	-	468	5,200		
40-7504	Safety Equipment	4,264	3,000	-	3,500	16.7%	
40-7550	Gas and Oil	75,566	73,325	11,477	73,000	-0.4%	
40-7999	Public Works-Miscellaneous Expenditures	346	-	43	-		
Total Public Works		735,306	813,251	130,972	864,114	6.3%	

**Town of Monmouth
FY2024 Budget**

Public Works		FY2024	FY2025	FY2025	FY2026	FY25 - FY26	Notes
		Actual	Budget	Actual YTD	Budget	% Variance	
Transfer Station							
42-7015	Full Time Staff Wages	\$ -	\$ 44,000	\$ 1,476	\$ 45,540	3.5%	
42-7016	Overtime Wages	-	500	-	3,000	500.0%	
42-7020	Part Time Staff Wages	71,348	60,000	19,105	62,100	3.5%	
42-7100	Stipends	430	480	120	480	0.0%	
42-7105	Training and Development	-	1,000	-	1,000	0.0%	
42-7110	Travel and Mileage	-	-	-	-		
42-7125	Medical Exams	306	500	102	500	0.0%	
42-7200	Heat	-	200	-	250	25.0%	
42-7201	Electricity	2,163	2,500	301	2,800	12.0%	
42-7210	Telephone	460	500	116	-	-100.0%	
42-7232	Tipping Fees	86,586	92,000	24,279	92,000	0.0%	
42-7239	Pest Control	1,783	1,800	808	2,100	16.7%	
42-7240	Demo Removal	53,733	65,000	13,477	68,500	5.4%	
42-7241	Tire Removal	2,388	4,000	2,783	4,000	0.0%	
42-7242	Wood Removal	16,335	30,000	-	30,000	0.0%	
42-7243	HHW Removal	3,833	1,000	-	1,500	50.0%	
42-7244	Materials Transport	70,808	75,000	16,632	75,000	0.0%	
42-7250	Equipment Rentals	-	-	-	-		
42-7252	Equipment Repairs and Maint	4,607	18,000	380	21,000	16.7%	
42-7253	Building Repairs and Maint	926	9,000	2,384	9,000	0.0%	
42-7254	Grounds Maintenance	-	250	-	-	-100.0%	
42-7255	Vehicle Repairs and Maint	1,969	-	1,245	-		
42-7350	Advertising	-	-	-	-		
42-7355	Licenses and Permits	618	750	-	1,000	33.3%	
42-7400	Supplies	2,499	2,000	969	2,400	20.0%	
42-7407	TS Cards	2,850	2,500	-	2,500	0.0%	
42-7456	Signs	100	250	-	300	20.0%	
42-7500	Small Equipment	200	-	-	-		
42-7503	Uniforms	1,880	2,400	-	3,400	41.7%	
	Total Transfer Station	325,822	413,630	84,177	428,370	3.6%	
Other Public Works							
49-7813	Parking Lot Rent	100	100	-	100	0.0%	
49-7814	Milfoil Inspections	15,000	18,900	15,600	22,900	21.2%	
49-7815	Woodbury Pond Dam Maint	500	500	500	500	0.0%	
	Total Other Public Works	15,600	19,500	16,100	23,500	20.5%	
TOTAL PUBLIC WORKS		\$ 1,076,728	\$ 1,246,381	\$ 231,249	\$ 1,315,984	5.6%	

**Town of Monmouth
FY2024 Budget**

Culture and Recreation		FY2024	FY2025	FY2025	FY2026	FY25 - FY26	
		Actual	Budget	Actual YTD	Budget	% Variance	Notes
Parks and Recreation							
50-7020	Part Time Staff Wages	\$ 9,965	\$ 9,250	\$ 2,683	\$ 9,250	0.0%	
50-7025	Seasonal Staff Wages	52,881	70,688	21,529	70,688	0.0%	
50-7100	Stipends	250	-	1,000	-		
50-7200	Heat	-	1,000	-		-100.0%	Need to add additional monies for the old Academy.
50-7201	Electricity	4,166	3,819	977		-100.0%	
50-7202	Water	484	750	87		-100.0%	
50-7203	Sewer	1,530	1,300	310		-100.0%	
50-7210	Telephone	3,065	2,400	510	2,400	0.0%	
50-7253	Building Repairs and Maint	5,644	4,750	3,762	4,750	0.0%	
50-7356	Software Licenses	-	-	3,295	3,295		MyRec.com
50-7400	Supplies	2,277	2,500	1,054	2,500	0.0%	
50-7500	Small Equipment	154	5,800	135	5,800	0.0%	
50-7802	Public Bathrooms	1,410	1,200	160	1,400	16.7%	
50-7811	North Monmouth Beach	-	3,800	1,116	3,800	0.0%	
50-7812	Recreation Programs	3,594	15,400	1,622	16,200	5.2%	new soccer balls and basketballs (\$750)
	Total Parks and Recreation	85,420	122,657	38,240	120,083	-2.1%	
Cumston Library							
51-7015	Full Time Staff Wages	51,883	54,475	14,667	56,368	3.5%	
51-7020	Part Time Staff Wages	21,114	40,000	7,665	38,000	-5.0%	
51-7105	Training and Development	200	200	-	200	0.0%	
51-7110	Travel and Mileage	-	200	-	100	-50.0%	
51-7202	Water	-	219	-	-	-100.0%	
51-7210	Telephone	992	500	127	992	98.4%	
51-7225	IT Support	612	1,500	1,050	1,100	-26.7%	
51-7252	Equipment Repairs and Maint	-	200	-	200	0.0%	
51-7352	Postage and Freight	188	250	-	100	-60.0%	
51-7354	Dues and Subscriptions	428	65	-	65	0.0%	
51-7400	Supplies	975	900	333	1,000	11.1%	
51-7490	Books and Periodicals	6,791	6,400	732	7,000	9.4%	
51-7809	Library Programs	300	300	-	300	0.0%	
	Total Cumston Library	83,483	105,209	24,574	105,425	0.2%	

**Town of Monmouth
FY2024 Budget**

Culture and Recreation		FY2024	FY2025	FY2025	FY2026	FY25 - FY26	
		Actual	Budget	Actual YTD	Budget	% Variance	Notes
Cumston Hall							
52-7020	Part Time Staff Wages	\$ 25,369	\$ 25,028	\$ 6,905	\$ 37,975	51.7%	10% to the TIF
52-7200	Heat	26,902	27,500	4,212	27,000	-1.8%	
52-7201	Electricity	12,888	16,000	6,209	16,000	0.0%	
52-7202	Water	3,244	4,125	960	3,500	-15.2%	
52-7203	Sewer	3,680	3,100	775	3,100	0.0%	
52-7204	Extinguishers	244	1,400	-	1,500	7.1%	
52-7210	Telephone	6,499	6,850	734	6,800	-0.7%	
52-7252	Equipment Repairs and Maint	-	-	-	-		
52-7253	Building Repairs and Maint	28,848	27,000	4,665	27,000	0.0%	
52-7254	Grounds Maintenance	1,771	2,000	750	2,000	0.0%	
52-7400	Supplies	5,295	5,000	230	5,000	0.0%	
	Total Parks Department	114,740	118,003	25,440	129,875	10.1%	
TOTAL CULTURE AND RECREATION		\$ 283,643	\$ 345,869	\$ 88,254	\$ 355,383	2.8%	

**Town of Monmouth
FY2024 Budget**

Community Services	FY2024 Actual	FY2025 Budget	FY2025 Actual YTD	FY2026 Budget	FY25 - FY26 % Variance	Notes
Other Community Services						
69-7805 General Assistance	\$ 3,300	\$ 5,000	\$ 700	\$ 5,000	0.0%	
69-7806 Fuel and Heating Assistance	806	-	-			
69-7807 Outside Organizations	8,755	14,586	1,825	8,717	-40.2%	
69-7808 Senior Property Tax Refund Prog	5,734	-	-			
69-7810 Cemetery Association	35,000	35,000	6,859	35,000	0.0%	
Total Other Community Services	53,595	54,586	9,384	48,717	-10.8%	
TOTAL COMMUNITY SERVICES	\$ 53,595	\$ 54,586	\$ 9,384	\$ 48,717	-10.8%	

***Outside Organizations consists of the following:**

	FY2025	FY2026	
Androscoggin Home Health Care & Hospice	\$ -	\$ -	
Red Cross	500	500	
Crisis and Counseling	-	-	
Cumston Prize Fund	200	200	Standing amount
Kennebec Valley Community Action Program	800	800	
Family Violence Project	1,125	1,125	
Memorial Day - Legion	700	700	Standing amount
Spectrum Generations	2,595	2,725	
Food Bank	150	150	Standing amount
Rural Community Action Ministry	5,500	-	
Tri County Mental Health	500	-	
Senior Property Tax Refund	-	-	<<This is probably an additon to reserves
Community Health	-	-	
Maine General Hospice	500	-	
Kennebec Behavioral Health	1,000	1,000	
NAMI Maine	-	500	
LifeFlight	1,016	1,017	
Total Outside Organizatons	\$ 14,586	\$ 8,717	

**Town of Monmouth
FY2024 Budget**

Town-wide		FY2024	FY2025	FY2025	FY2026	FY25 - FY26	Notes
		Actual	Budget	Actual YTD	Budget	% Variance	
Employee Benefits							
90-7050	Payroll Taxes	\$ 114,013	\$ 118,703	\$ 36,574		-100.0%	
90-7055	Health Insurance	195,491	250,000	52,869	272,500	9.0%	
90-7065	Unemployment Insurance	4,283	3,900	1,927		-100.0%	
90-7070	Workers Comp	44,645	60,000	5,985	60,000	0.0%	
	Maine Paid Family Leave	-	-	-			New State law
90-7071	Firefighter Insurance	1,402	1,405	-		-100.0%	
90-7075	Retirement	79,827	56,700	24,428		-100.0%	
90-7085	Cash In Lieu of Benefits	40,108	32,907	51,597	57,000	73.2%	9% health insurance increase
90-7990	Contingencies	-	20,000	-	20,000	0.0%	
	Total Employee Benefits	479,769	543,615	173,380	409,500	-24.7%	
Capital Improvements							
91-7620	Land Improvements	132,490					
91-7640	Building Improvements	16,844		5,000			
91-7680	Equipment	8,662					
91-7700	Vehicles	-					
91-7720	Infrastructure	38,747					
	Total Capital Improvements	196,743	-	5,000	-		
Debt Service							
92-7900	Debt Service Principal	458,383	445,363	282,084		-100.0%	
92-7901	Debt Service Interest	94,275	102,432	34,434		-100.0%	
	Total Debt Service	552,658	547,795	316,518	-	-100.0%	
Assessments and Fixed Costs							
96-7340	General Liability Insurance	26,560	60,000	28,233	60,000	0.0%	
96-7910	County Tax	546,179	727,856	727,856	727,856	0.0%	
96-7911	Watershed	55,692	57,750	19,677	57,750	0.0%	
96-7912	TIF District	160,000	160,000	105,882	160,000	0.0%	
96-7915	Education	6,197,515	6,544,031	1,647,927	6,544,031	0.0%	
	Total Assessments and Fixed Costs	6,985,946	7,549,637	2,529,575	7,549,637	0.0%	
Abatements and Bad Debt							
97-7970	Overlay / Tax Abatements	366		3,419			
	Total Abatements and Bad Debt	366	-	3,419	-		
Other Financing Uses							
99-8500	Transfers Out						
	Total Other Financing Uses	-	-	-	-		
TOTAL TOWN-WIDE		\$ 8,215,482	\$ 8,641,047	\$ 3,027,892	\$ 7,959,137	-7.9%	

**Town of Monmouth
FY2024 Budget**

Additions to Reserves	FY2024 Actual	FY2025 Budget	FY2025 Actual YTD	FY2026 Budget	FY25 - FY26 % Variance	Notes
General Fund Reserves						<<Amounts here are just amounts being raised. Do not include amounts being appropriated from unassigned fund b
Revaluation Reserve		\$ 25,000	\$ 25,000	\$ 10,000	-60.0%	
Capital Improvement Program	5,000	-	-			
Road Maintenance Reserve	600,000	250,000	250,000	250,000	0.0%	
Transfer Station Reserve	-	11,316	-	11,316	0.0%	Wales capital contribution
Cumston Hall Maintenance Reserve	-	-	-	25,000		Needs to be created
Facilities Reserve	-	-	-			Needs to be created - future year - \$20,000
Public Works Equipment Reserve	-	-	-			Needs to be created - future year - \$20,000
Public Safety Building Reserve	-	-	-			Needs to be created - future year - \$65,000
PD Equipment Reserve	-	10,000	10,000	5,000	-50.0%	\$4,500 needed for current expenditures
FD Equipment Reserve	4,875	30,000	30,000	5,000	-83.3%	Fund balance is \$47,730
TOTAL ADDITIONS TO RESERVES	\$ 609,875	\$ 326,316	\$ 315,000	\$ 306,316	-6.1%	