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A Citizen's Guide to TOWN MEETING



LOCAL GOVERNMENT
begins with **YOU**



A Citizen Education project of the
Maine Municipal Association

WHEN WAS THE LAST TIME YOU...

- attended a Town Meeting?
- stayed for the whole meeting?
- asked a question during the meeting?
- proposed an amendment to an article?
- asked the select board to include an article in the warrant?

This guide to Town Meeting is offered to those who have never attended before and do not know what the word "article" means. It is also meant to help voters who have attended but were reluctant to ask a question for fear of sounding "silly." Either way, the idea is for voters to attend, participate and understand Town Meetings in Maine, which represent a fundamental and important part of governance. Local government really does begin with you.

WHAT HAPPENS AT TOWN MEETING?

Town Meeting serves many of the same functions as the Legislature in Augusta and the Congress in Washington, D.C., passing laws and adopting budgets. But Town Meeting is more than just the "legislature;" it is also the "electorate," electing the select board members and other town officials. In fact, under state law, the only thing required of the annual town meeting is the election of the municipal officials.

Elections may occur in two ways. The traditional way is to nominate officials from the floor of the meeting and to vote by a show of hands or by writing names on a paper ballot. A more recent way (1890) is to require candidates to declare their candidacies prior to the Town Meeting by taking out nomination papers. Voting is then done by secret ballot in the privacy of a voting booth.

Unlike the state Legislature and Congress, Town Meeting is not a representative body. It's just what it says it is: a meeting in which participation is the right and responsibility of every voter. Some say Town Meeting is the "purest form of democracy" because citizens, not their representatives, participate directly in the making of laws and the raising and spending of their taxes.

Since colonial times, the Town Meeting has been a staple of local government in New England. Today, in Maine, most towns still operate under the Town Meeting form of government.

WHY SHOULD I PARTICIPATE IN TOWN MEETING?

The best and perhaps most colorful answer to this question appeared in the Biddeford Journal Tribune in March 1994:

"If you ask why town meetings are so poorly attended, people will tell you they go if there's something exciting on the warrant. They've been watching too much television. When it comes to doing your civic duty (which is the key to accountability in self-government) there's no room for channel surfing. On town meeting day, town meeting is the only show in town.

"Or they'll say town meeting is held at the wrong time, or that there are too many issues decided by secret ballot, or that the selectmen do what they want no matter what people say. Well, the way to get things changed (including town meeting scheduling and secret ballot votes) is to attend town meeting and put up a fuss. And it's no wonder the selectmen and other officials take control of municipal affairs. Somebody must...."

"The purest form of democracy is participatory democracy, in which you put your butt in the chair at the meeting house or the high school gym and you have your say and you cast your vote on every last blessed item on the warrant...You might slip out for a coffee, but you don't slip out for the whole day. If you do, your part of the problem and somebody else is going to solve it...."

DO I HAVE TO KNOW PARLIAMENTARY PROCEDURE TO PARTICIPATE?

No. That's why you elect a moderator at the opening of the meeting. The moderator is familiar with parliamentary procedure and is there to keep the meeting moving forward properly until all the "articles" or items of business have been acted upon. Voters may not talk without being recognized by the moderator. You should direct all your questions to the moderator. If an item of business is not on the "warrant," the name given to the list of articles, Town Meeting cannot act on it.

To approve an article: It is customary for the moderator to read the article aloud and ask if someone will make a motion on the article; usually someone will respond by saying "I move the article;" the moderator then asks, "Is there is a second?" Someone will usually respond, "I second the motion."

This formality sets the stage for the discussion that follows. The moderator then rereads the motion and calls for a vote. It is best not to make a negative mo-

tion because people get confused when a “yes” vote means “no.” The best approach, if you oppose an article, is to move the article and vote against it.

To amend an article: Sometimes, during the discussion, someone will propose a change. For example, in a so-called “open-ended” money article, they may want to increase or decrease the amount of money recommended by the budget committee or selectboard. The amendment must be seconded; there must also be an opportunity to discuss the amendment before voting on it. If the amendment passes, then the motion, as amended, is voted on. If the amendment does not pass, and there are no further amendments, then the original motion is voted upon.

It should be noted that amendments to so-called “capped” money articles – articles in which the amount of money is contained in the actual wording of the article – are limited: The amount may only be decreased. Also, ordinances may not be amended from the floor; the vote on an ordinance must be up or down with no amendment.

Also, over the years Town Meeting moderators and Town Meeting practices themselves may have evolved in ways that are slightly different from what happens in the town next door. That is to be expected with a practice that has been around for more than 200 years! This also makes it easier for you to ask questions about protocol during Town Meetings that you attend. Many people do so by raising their hands, saying “point of order” and then asking a polite procedural question of the moderator.

WILL I SEEM SILLY IF I ASK QUESTIONS?

No. Most articles in the warrant are less than brief and are written to comply with legal requirements. Which is to say, many articles are not self-explanatory. That’s why some towns include a reader-friendly “explanation” along with the article. But even if your town does this, if you want or need more information before you vote, you have a duty to ask for it. Voting for something you do not understand is worse than not voting at all. Most likely your neighbor has the same questions you do. Once you break the ice with your question, others will feel more comfortable asking their questions. Some of the commonly asked questions are:

- How much did we spend last year on this? How does this compare with last year and can you explain the difference?

- Can we set up a committee to study this? I don’t think the town has enough information to vote on this article.
- Should we establish a reserve account and build for this instead of borrowing money or raising taxes this year?
- Are we taking too much from surplus? How much will this leave us with in surplus?
- Is this ordinance really necessary? What’s really the problem?
- Why is work being done on the “ ____ Road” this year?

Some tips for asking questions: Keep your questions short and to the point. Ask one question at a time. Direct your questions to the moderator. Don’t interrupt the person who is trying to answer your question. Don’t get personal.

SUPPOSE I DON’T WANT PEOPLE TO KNOW MY VOTE?

There are several methods of voting used at town meeting:

- Voice vote (yeas and nays)
- Show of hands (when a voice vote is questioned)
- Standing vote (if the show of hands is indecisive)
- Division of the house (the most decisive of the first four methods; the moderator asks those voting in the affirmative to move to one side of the room and those voting in the negative to move to the other)

Some people say it makes them uncomfortable when they are asked to raise their hands to vote at town meeting; they don’t want their neighbors to know how they are voting on certain issues. If that is the case, there is a fifth method of voting that takes care of that:

Written ballot (not to be confused with statutory secret ballots that must be prepared ahead of time and are used when voting is done at the polls.) By law, the moderator, selectboard, and school board members must be elected by written ballot. However, any voter can move that any other article be voted on by written ballot, at any time before the article is voted upon. The motion must be seconded, and no discussion is allowed before voting on the motion to vote by written ballot. Some argue that it takes too much time to vote by written ballot.

SUPPOSE I DON'T WANT TO VOTE ON A PARTICULAR ARTICLE?

There is nothing in the law that requires you to vote, and you should know that. Your non-vote is not considered a negative vote. But you should be clear why you are not voting.

- Is it because you think you are the only one to vote as you will and you don't want to call attention to yourself? Call for a written ballot.
- Is it because you aren't sure how you want to vote because you haven't got enough information? Ask questions.
- Is it because you think the real issue hasn't been addressed? You can say so.

While the decision to vote is yours alone to make, remember democracy is about having and respecting differences of opinion. It is also about asking questions. It is about casting an informed vote. It is also about becoming part of the solution.

The law, however, is quite clear when it comes to "absentee" voting. There is no absentee voting during a traditional open town meeting. It is only permissible when an item is being considered by secret ballot referendum.

HOW CAN I PREPARE FOR TOWN MEETING?

Most towns publish a draft of the warrant in their annual report. The official copy of the warrant is posted in at least one conspicuous location in the town 7 days prior to the meeting. Copies will be available from the municipal clerk, and may be posted on the town's website. Get a copy before the meeting and read it. If you have questions, you may wish to ask them of the manager or select board members before the meeting. But some of the answers may be found in that section of the annual report that indicates in detail the various spending accounts and how much was spent in the previous year; compare it with what is being requested this year. Also look to see how much money is in the so-called "surplus" or undesignated funds account.

ASIDE FROM RUNNING FOR OFFICE, HOW CAN I GET MORE INVOLVED?

There are at least two ways:

Become a member of the budget committee. These committees are granted special and early access to the proposed budget. Their roles, with a few excep-

tions, are advisory. Your town may or may not have a budget committee; there is no law requiring it to have one. However, towns that do say they serve as a "piece of Town Meeting" or that they serve as a "pre-Town Meeting." If an item is not acceptable to the budget committee, it often will not be acceptable to the voters. Ideal committees are critical, not adversarial. Above all, they should not be rubber stamps. Some argue that budget committees where everything is thrashed out in advance make for bland town meetings; they argue that town meeting is the "ultimate form of budget committee." Members are either elected or appointed to the committee. Seeking appointment to your town's Planning Board or Board of Appeals is another way to get involved.

Propose an article for the warrant. If you feel there is something you would like Town Meeting to consider, such as the creation of a budget committee or the hiring of an administrative assistant, you can approach the selectboard with your idea and ask them to put it on the warrant. They may agree to do so, or they may ask you to indicate support for the idea by circulating a petition to have the particular (stated) article in the warrant. According to state law, the petition must be signed by the number of registered town voters equal to at least 10 percent of the number of votes cast for governor in the last election. The selectboard is not required to put it on the warrant if the article seeks something that is beyond the legal powers of the town.

WHAT DO THE FOLLOWING WORDS MEAN?

Amendment. This is technically a secondary motion and must be acted on before the main motion is voted upon. It must be seconded and allowed for discussion before it is voted upon.

Annual meeting. This is the meeting at which municipal officers and other officials are elected. No law requires that the annual municipal budget be approved at this meeting, although many towns do so. A "special" town meeting is any other meeting called by the selectboard.

Annual report. The annual report must be available at least three days before the annual meeting or the annual budget (business) meeting. It must contain the following: a record of all financial transactions during the past fiscal year, a statement of assets and liabilities, including a list of all delinquent taxpayers and the amount due from each, and portions of the audit.

Audit. An examination of the financial statements of a municipality by a public accountant to see if they fairly reflect the financial conditions of the municipality. State law requires that audits be conducted annually.

"Capped" money article vs. open-ended money articles. This is an article in the warrant which states an amount to be raised ("To see if the Town will vote to raise and appropriate the sum of \$10,000."). Capped articles can only be reduced by amendment. They cannot be increased like open-ended articles ("To see what sum the town will vote to raise and appropriate.").

Excise tax. There is a motor vehicle excise tax and a watercraft excise tax. They are imposed for the privilege of operating the equipment on public ways and waters.

Home rule. It is the constitutionally guaranteed right of towns and cities to adopt and amend their charters, choose their forms of government, and adopt laws that are not already covered by state law or which state law does not prohibit municipalities from adopting. Home rule is intended to ensure local control.

Mandates. These are federal or state laws that require local governments to undertake specific actions or provide specific services. For instance, the requirement that municipalities build salt-sand storage sheds is a mandate that must be paid for with local funds as well as state funds. In 1990, Maine passed a law to require state funding of future mandates.

Ordinance. A law or a regulation enacted by a municipal government, usually targeting a specific subject, as in a dog-control ordinance, a parking ordinance, or a zoning ordinance. Most ordinances (less than 10 pages) must be posted with the warrant in a public place at least seven days before Town Meeting. No ordinance may be amended on the floor of Town Meeting; it may only be voted up or down in its entirety.

Overdraft. To be avoided if possible. It's when the audit indicates that the amount spent on an item turns out to be greater than that approved by Town Meeting. It is indicated by a parentheses () around the amount.

Revenues and expenditures. Revenue is a fancy word for incoming monies. Most of the money spent by town meeting comes from property taxes; other monies come from excise taxes on vehicles, and from the state in the form of revenue sharing and road assistance. "Expenditure" is a fancy word for outgoing money or on what the money is spent; most of the money is spent on schools, roads, and solid waste disposal.

Surplus. Also known as "undesignated" or "unappropriated fund balance." It often results from not spending monies that were approved; it also results from receiving more revenues than expected. There can be a tendency to "raid surplus" instead of raising taxes. But surplus is not a savings account; it is an "operating cushion" to be used only in times of emergency, say some. There is no state or federal law requiring a minimum amount of surplus that must be maintained; however, your Town's auditor may have a recommendation. If you do dip into it one year, make sure you build it up again the next year. Only the Town Meeting can authorize the spending of surplus.

Secret ballot. The clerk prepares this for use at the polling place in secret (Australian) ballot elections, which can be for referendum questions (issues) as well as for candidates. Open town meeting towns become secret ballot towns by a Town Meeting vote to adopt secret ballot voting at least 90 days before the annual meeting. There are several towns in Maine that act on their entire warrant by secret ballot; many others use secret balloting for large ticket items, like bond issues.

Tax anticipation note (TAN). Often referred to as "hired money," it is money borrowed from a bank to run the town while waiting for taxes to be collected. Towns that collect taxes only once a year are the greatest users of this; towns that have two tax collections a year and therefore an earlier flow of cash into the town coffers usually do not have to rely on hired money. No Town Meeting vote is required to authorize the selectboard to take out a TAN.

Tax rate. The tax rate determines how much you pay in property taxes. It is stated in "so many dollars per thousand dollars of valuation." For example, in a town with a tax rate of \$14 per thousand dollars, the owner of a house valued at \$100,000 would pay \$1,400 (\$14 x 100) in taxes.

To raise. A vote to raise a sum of money is a vote to get the money through municipal taxation of real and personal property. Typically, the motion is “to raise and appropriate” the money for some stated purpose identified in the article.

To see what sum. An article that asks “to see what sum” is said to be an open-ended article and signals the need for someone to make a motion to set an amount for the discussion. Often the selectboard and the budget committee recommend on the warrant the amount that they think is in the best interest of the town.

Warrant. The written notice, signed by at least a majority of the selectboard, which calls a town meeting and lists all the articles or items of business which will be voted on at the meeting. It must be posted in at least one public and conspicuous place in the town at least seven days before the town meeting.

WHAT ARE THE DIFFERENT FORMS OF TOWN MEETING GOVERNMENT?

Town Meeting-Selectboard

This is the most common form. This form of government relies on a selectboard to function as the executive arm administering, enforcing, and carrying out the decisions made by the town meeting. Some towns find that a part-time selectboard is not enough and that a full-time manager is too much, so they hire an administrative assistant to the selectboard.

Town Meeting-Selectperson-Manager

This is the second most common form of local government in Maine. As municipalities grow, and as state and federal regulations increase in number and complexity, many municipalities have hired a manager to administer the town’s government. Under this form, the select board continues to serve as the town’s executive body; the difference is that now they have an administrator to oversee the daily operations of the municipality so the board can attend more to issues of policy.

Town Meeting-Council-Manager

In this variation, the legislative functions of government are shared between the town meeting and an elected council. The exact delegation of powers differs from one municipality to another and is determined by a municipal charter. The most common scenario is to have the town meeting vote on the budget while the council tends to all the other legislative functions.



The Maine Municipal Association (MMA) is a voluntary membership organization offering an array of professional services to municipalities and other local governmental entities in Maine.

MMA is a non-profit, non-partisan organization governed by an Executive Committee elected from its member municipalities.

Founded in 1936, MMA is one of 49 state municipal leagues that, together with the National League of Cities, are recognized at all governmental levels or providing valuable services and advocating for collective municipal interests.

Notes for Voters on Town Meeting Procedure

2021 MMA Legal Services Moderator's Manual

RULES OF PROCEDURE, IN GENERAL.

It is important to understand two core concepts. First, rules of procedure are not rules of law. Their purpose is to facilitate the conduct of the meeting, and courts will usually uphold a moderator's decision and the actions of a meeting unless clear unfairness or error resulting in misunderstanding or confusion has actually affected the vote. Second, questions about appropriate procedure or the outcome of a vote should be addressed in the meeting itself (see the discussion of "appeal" and "challenge," below). If questionable decisions or determinations of the vote are not brought to the moderator's attention and addressed on the spot, a court may decline to review the issue later, even where it would otherwise be appropriate for judicial review.

DISTINGUISHING OR SEPARATING VOTERS AND NON-VOTERS.

Please respect any measures in effect for distinguishing or separating voters from non-voters.

UNANIMOUS CONSENT.

To expedite procedure, the moderator may from time to time invite or suggest that the meeting give "unanimous consent" to proceeding in a certain way. Cooperation where you can freely give it will usually save time and avoid unnecessary complication, but if you do not wish to give consent simply call out "Objection" or "I object" when the moderator asks for unanimous consent. The moderator may then suggest or invite a motion and vote on procedure and you will then have the opportunity to speak in opposition to the procedure.

RULES OF DEBATE.

Maine law makes three rules: (1) a person may not speak without being recognized by the moderator; (2) everyone shall be silent at the moderator's command; and (3) a person who is not a town voter may not speak without the consent of two-thirds of the voters present. 30-A M.R.S. § 2524.

In addition, the moderator may ask that one or more of the following rules be observed, and may invoke others to maintain good order and decorum.

- Raise your hand or stand, as directed by the moderator, to be recognized, and then state your name and what you would like to do.
- Stand while speaking unless otherwise directed or authorized by the moderator.
- Refrain from making negative motions (e.g., "I move that Article 16 be defeated").
- After a motion has been made and seconded, the moderator will open the floor for discussion. The moderator may call on the Selectmen or other sponsors of an article to speak first on a main motion (a motion to approve an article as printed, for example). Thereafter, the affirmative side speaks.
- A person who makes a motion is entitled but not required to be the first speaker on the motion and may not vote against the motion but may seek consent to withdraw it.
- A person seconding a motion may both speak against it and vote against it.
- Do not make a speech and conclude it with a motion: rather, make the motion and then speak to it after it has been seconded and put to floor debate by the moderator.
- Address all remarks and all questions to the moderator alone.
- Remarks must be relevant to the motion. Debate will generally alternate between those in favor and those opposed. No one should address the same subject more than twice without the express permission of the moderator.

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- The meeting may establish a time limit per speaker per question and an overall time limit on a motion.
- No one may speak a second time until all who wish to speak a first time have done so.
- Speak to the issue, not to the person, and do not question motives or speak ill of another. Profanity is out of order.
- Do not read from any document except the warrant without first obtaining the moderator's consent.
- Listen attentively, do not whisper in the seats, and do not interrupt a speaker.
- Take conversation outside, and mute all but emergency workers' cell phones.

NOMINATIONS AND ELECTIONS.

No second is required for a nomination, but the moderator may request or require a candidate's consent to run (and if elected to serve), as a safeguard not only against the possibility that a nominee who is present will decide not to accept an office once won, but also as a safeguard against election of an absent person who when notified declines the office.

WRITTEN BALLOT.

State law requires the moderator, selectmen, and school committee members to be elected by written ballot, even if there is only one nominee. On motion and a majority of votes cast, or by unanimous consent, the meeting can determine to require written ballot voting on other offices or on any business or other article on the warrant. Do not fold, and do not allow another to fold, your ballot together with another, or they may both be invalidated.

APPEAL.

A voter who thinks it appropriate to follow a procedure other than one announced by the moderator may seek to be recognized and then move a procedure the voter believes more appropriate.

METHODS OF VOTING.

These are, in increasing order of certainty (and, for most, of the time required): voice vote, show of hands, rising (or standing) vote, division of the house, and written ballot vote.

CHALLENGE.

A voter who thinks the moderator has not correctly determined the outcome of a voice or other vote short of an actual count and who wishes to challenge the moderator's determination should immediately seek to be recognized, and when recognized, say "I doubt it." The moderator will then determine whether at least six other voters agree. If so, the moderator will make the determination more certain by using a designated other method of voting.

- Article 5. To see if the Town will vote to amend Code Chapter 5. Administration. §5-40:
The warrant of the Annual Town Meeting shall also be prepared to include separate articles for each departmental appropriation. Nondepartmental appropriations of similar purpose may be grouped into a single warrant article, at the discretion of the Select Board. ~~However, at no time shall the appropriations of multiple departments be included in a single article.~~ Except for the Administrative Budget as referenced in §5-37.
- Article 6. To see if the Town will vote to raise and appropriate the sum of \$792,893 for the Administration Department. The Administration Department includes the Town Manager, Town Clerk, Assessor, Finance, Planning and CEO. (FY26: \$738,124).
Select Board and Budget Committee Recommend Approval.
- Article 7. To see if the Town will vote to raise and appropriate the sum of \$10,904 for the Animal Control Department. (FY26: \$10,867).
Select Board and Budget Committee Recommend Approval.
- Article 8. To see if the Town will vote to raise and appropriate the sum of \$695,950 for the Oxford County Patrol Coverage. (FY26: \$673,865).
Select Board and Budget Committee Recommend putting the article on the warrant.
Select Board Do Not Recommend Approval.
Budget Committee Recommend Approval.
- Article 9. To see if the Town will vote to raise and appropriate the sum of \$324,524 for the Fire Department. (FY26: \$322,966).
Select Board and Budget Committee Recommend Approval.
- Article 10. To see if the Town will vote to raise and appropriate the sum of \$637,452 for the Ambulance Department. (FY26: \$617,849).
Select Board and Budget Committee Recommend Approval.
- Article 11. To see if the Town will vote to raise and appropriate the sum of \$567,271 for the Solid Waste Department. (FY26: \$592,473).
Select Board and Budget Committee Recommend Approval.
- Article 12. To see if the Town will vote to raise and appropriate the sum of \$200,000 for the disposal fee of Municipal Solid Waste (MSW) collected in Casella Dumpsters and MSW picked up curbside by Casella. (Note: The customer will pay Casella for the curbside and dumpster service). (FY26: \$300,000).
Select Board and Budget Committee Recommend Approval.
- Article 13. To see if the Town will vote to raise and appropriate the sum of \$809,897 for the Public Works Department. (FY26: \$781,859).
Select Board and Budget Committee Recommend Approval.

- Article 14. To see if the Town will vote to raise and appropriate the sum of \$34,598 for the Town Office Facility. (FY26: \$35,965).
Select Board and Budget Committee Recommend Approval.
- Article 15. To see if the Town will vote to raise and appropriate the sum of \$29,090 for the Fire Station Facility. (FY26: \$27,460).
Select Board and Budget Committee Recommend Approval.
- Article 16. To see if the Town will vote to raise and appropriate the sum of \$19,400 for the Town Garage Facility. (FY26: \$22,300).
Select Board and Budget Committee Recommend Approval.
- Article 17. To see if the Town will vote to raise and appropriate the sum of \$18,780 for the Ambulance Building Facility. (FY26: \$19,670).
Select Board and Budget Committee Recommend Approval.
- Article 18. To see if the Town will vote to raise and appropriate the sum of \$4,000 for General Assistance. (FY26: \$4,000).
Select Board and Budget Committee Recommend Approval.
- Article 19. To see if the Town will vote to raise and appropriate the sum of \$105,179 for the Recreation Department. (FY26: \$77,344).
Select Board and Budget Committee Recommend Approval.
- Article 20. To see if the Town will vote to raise and appropriate the sum of \$9,539 for Angevine Park. (FY26: \$15,007).
Select Board and Budget Committee Recommend Approval.
- Article 21. To see if the Town will vote to raise and appropriate the sum of \$21,150 for the Fountain, Park, and Cemetery. (FY26: \$17,735).
Select Board and Budget Committee Recommend Approval.
- Article 22. To see if the Town will vote to raise and appropriate the sum of \$22,500 for the Bethel Library. (FY26: \$20,500).
Select Board and Budget Committee Recommend Approval.
- Article 23. To see if the Town will vote to raise and appropriate the sum of \$15,000 for the Museums of the Bethel Historical Society for operations. (FY26: \$15,000).
Select Board and Budget Committee Recommend Approval.
- Article 24. To see if the Town will vote to raise and appropriate the sum of \$600 for the Museums of the Bethel Historical Society for a band for the July 4th Picnic. (FY26: \$600).
Select Board and Budget Committee Recommend Approval.

- Article 25. To see if the Town will vote to raise and appropriate the sum of \$20,000 for the Food Pantry District Exchange. (FY26: \$20,000).
Select Board and Budget Committee Recommend Approval.
- Article 26. To see if the Town will vote to raise and appropriate the sum of \$1,000 for Project Graduation. (FY26: \$1,000).
Select Board and Budget Committee Recommend Approval.
- Article 27. To see if the Town will vote to raise and appropriate the sum of \$1,200 for the Age Friendly Community Initiative (AFCI). (FY26: \$1,200).
Select Board Recommend, Budget Committee Doesn't Recommend Approval.
- Article 28. To see if the Town will vote to raise and appropriate the sum of \$4,000 for Seniors Plus. (FY26: \$4,000).
Select Board and Budget Committee Recommend Approval.
- Article 29. To see if the Town will vote to raise and appropriate the sum of \$4,000 for Community Concepts. (FY26: \$4,900).
Select Board and Budget Committee Recommend Approval.
- Article 30. To see if the Town will vote to raise and appropriate the sum of \$2,212 for Andwell Health Partners, (formerly Androscoggin Home Healthcare). (FY26: No Request).
Select Board and Budget Committee Recommend Approval.
- Article 31. To see if the Town will vote to raise and appropriate the sum of \$750 for the Cancer Center of Western Maine. (FY26: No Request).
Select Board and Budget Committee Recommend Approval.
- Article 32. To see if the Town will vote to raise and appropriate the sum of \$53,750 for Municipal Property & Casualty Insurance. (FY26: \$52,200).
Select Board and Budget Committee Recommend Approval.
- Article 33. To see if the Town will vote to raise and appropriate the sum of \$796,306 for Employee Benefits. (FY26: \$623,590).
- | | |
|-------------------------------|------------------|
| Health Insurance | \$454,136 |
| Worker's Compensation | \$ 49,500 |
| Unemployment Insurance | \$ 3,000 |
| Social Security/FICA | \$135,449 |
| Paid Family Medical Leave | \$ 8,853 |
| MEPERS Retirement | \$ 89,276 |
| FD Accident & Sickness Ins. | \$ 1,650 |
| Rescue Medical, MEPERS, Taxes | <u>\$ 54,442</u> |
| | \$796,306 |
- Select Board and Budget Committee Recommend Approval.

Article 34. To see if the Town will vote to raise and appropriate the sum of \$196,033 for the Airport Department. (FY26: \$282,688).
 Select Board and Budget Committee Recommend Approval.

Article 35. To see if the Town will vote to raise and appropriate the sum of \$1,049,225 for Capital Improvements. (FY26: \$1,283,850).

PWD Vehicle Reserve	\$ 135,000
PWD Equipment Reserve	\$ 25,000
TS Buildings & Grounds Reserve	\$ 30,000
Rescue Vehicle & Equipment Reserve	\$ 100,000
Rescue Buildings & Grounds Reserve	\$ 10,000
Fire Dept Vehicle Reserve	\$ 125,000
Fire Dept Equipment Reserve	\$ 5,000
Fire Dept Buildings & Grounds Reserve	\$ 20,000
Airport Equipment/Building/Grounds Reserve	\$ 22,000
Town Share of MEDOT Sidewalk Grants	\$ 80,225
Town Share of FAA/MEDOT Grant Reserve	\$ 12,500
Office Equipment Reserve	\$ 5,000
Revaluation Reserve	\$ 22,500
Comprehensive Plan Update	\$ 40,000
Cemetery Restoration Reserve	\$ 15,000
Road Improvements	\$ 367,000
Drainage Improvements	\$ 10,000
Sidewalk Maintenance	\$ 25,000
Total Capital Improvements	\$1,049,225

Select Board and Budget Committee Recommend Approval.

Article 36. To see if the Town will vote to appropriate and spend the overlay generated during the 2027 fiscal year to pay for tax abatements.

Article 37. To see if the Town will vote to authorize the Select Board or the Town Manager, acting in concurrence with said Select Board, to accept and expend, on behalf of the Town, Federal and/or State funds which may be received, from time to time, in the form of grants or for any other purpose, including, but not limited to Municipal Revenue Sharing, Local Road Assistance, State Aid to Education, State Aid per capita, Civil Emergency Funds, Snowmobiling Registration money, Tree Growth Reimbursement money, General Assistance Reimbursement, Community Development Block Grant (CDBG), Economic Development Administration (EDA) grants, Federal Emergency Management Administration (FEMA) grants, Northern Border Regional Commission (NBRC) grants, U.S. Fire Administration grants, and to act on anything relative thereto.

Article 38. To see if the Town will vote to authorize the Treasurer to waive the automatic foreclosure of a tax lien mortgage by recording a waiver of foreclosure at the

Registry of Deeds in which the tax lien certificate is recorded prior to the expiration of the right of redemption pursuant to 36 M.R.S. §944 upon a finding by the Select Board that ownership of the property that is subject to the tax lien mortgage would be contrary to the Town's best interest.

- Article 39. To see if the Town will vote to authorize the Select Board to make final determinations regarding the closing or opening of roads for winter maintenance pursuant to 23 M.R.S. § 2953.
- Article 40. To see if the Town will vote to establish the rate of interest at 3.0% for those who have received an abatement or have overpaid their taxes for the fiscal year 2026-2027 pursuant to 36 M.R.S. §506-A.
- Article 41. To see if the Town will permit the Tax Collector or the designee to waive unintentional tax interest payment shortages in an amount not to exceed \$5.00.
- Article 42. To see if the Town will vote to authorize the Tax Collector to accept prepayments of taxes not yet committed and to pay no interest on those prepayments in accordance with 36 M.R.S. §506.
- Article 43. To see if the Town will vote to authorize the Select Board to spend unexpended FY2026 Capital Improvement Road Funds, and any other previous years' Capital Improvement Road Funds, to fund remaining projects on the Road Improvement List.
- Article 44. To see if the Town will vote to appropriate the franchise fees received from the cable companies to Western Hills Access Television (W.H.A.T.) to broadcast local content and continue to keep the station running for the benefit of the Greater Community.
- Article 45. To see if the Town will appropriate 100% of State snowmobile refund to the Greenstock Snow Sports Snowmobile Club for the purpose of maintaining snowmobile trails connecting West Bethel to Bryant Pond and beyond. Such maintenance is to be performed only with the landowners' permission and only on trails that are open for public use.
Note: Estimate \$1,000.
- Article 46. To see if the Town will appropriate from Undesignated Fund balance the overdrafts to Town Accounts as of June 30, 2026.
- Article 47. To see if the Town will vote to appropriate the sum of \$500,000 from its Undesignated Fund balance to reduce the FY2027 property tax commitment.
Select Board and Budget Committee Recommend Approval.


Article 48. To see if the Town will accept *estimated* revenues, including, but not limited to, federal, state, local, non-property tax revenues, and undesignated donations, to reduce the FY2027 property tax commitment, as described below.

<u>Category</u>	<u>Estimated 2027</u>	<u>Category</u>	<u>Estimated 2026</u>
Auto Excise	\$750,000	Airport Snow Removal	\$ 9,000
Interest on Taxes	\$ 20,000	Airport Hangar Leases	\$ 8,000
Investment Interest	\$ 90,000	Airport Misc Revenue	\$ 1,000
Town Clerk Fees	\$ 6,000	Maine Energy Mortgage	\$ 41,000
Miscellaneous Revenue	\$ 13,000	Ambulance Revenue	\$300,000
Auto Reg Fees	\$ 18,000	Ambulance Service Fees	\$ 15,000
Plumbing Permits	\$ 10,000	Fire Service Fees	\$ 30,000
Building Permits	\$ 20,000	LRAP	\$ 75,000
Planning Board Fees	\$ 2,000	Solid Waste Service Fees	\$275,000
Cannabis Permits	\$ 5,000	Recreation Fees	\$ 19,000
General Assistance	\$ 1,000	Veteran's Exempt	\$ 1,000
Tree Growth	\$ 25,000	Recycling Fees	\$ 10,000
Gould Academy Donation	\$ 11,000	Scale Revenue	\$160,000
Airport Gas	\$ 45,000		
Total Estimated Anticipated Revenues	\$1,960,000		

Given under our hands this 20th day of May 2026

SELECT BOARD

 Faye Christoforo

 Michele Varuolo Cole

 Patricia McCartney


 Sarah Southam

 Andrew Whitney

RESIDENT'S RETURN

I certify that I have notified the voters of the Town of Bethel of the time and place of the Annual Town Meeting/Secret Ballot Election, **June 9 and 10, 2026**, by posting an attested copy of the Town Meeting warrant at the Bethel Town Office being public and conspicuous within the Town of Bethel, on **May 29, 2026**, which is at least 7 days prior to the start date of the Annual Town Meeting/Secret Ballot Election.

Signed this 29 day of May 2026.



Kristy Aguilar
Resident of Bethel

True Copy:



Tracy Walker, Town Clerk

EXPLANATIONS

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Bethel, in said County and State, qualified by law to vote in Town affairs, to meet at the American Legion Mundt-Allen Post 81, 85 Vernon Street, in said Town on **Tuesday, the 9th day of June, A.D. 2026 at eight o'clock** in the forenoon, then and there to act upon **Article 1** and by secret ballot on **Article 2** as set out below; the polling hours therefore to be from **8:00 a.m. until 8:00 p.m.**

And, to notify and warn said inhabitants to meet in person at the Crescent Park School Gymnasium, 19 Crescent Street in said Town on **Wednesday the 10th of June, A.D. 2026 at 6:00 p.m.**, then and there to act on **Article 3 through 48** as set out below, to wit:

Article 1. To elect, by written ballot, a moderator to preside at said meeting.

- *Article 1 begins June 9th when Town Clerk, Tracy Walker, reads the above "GREETINGS" at 8:00 a.m. followed by reading Article 1, to open the voting, by written ballot, to elect a moderator to preside at the 2-day (Bifurcated) town meeting.*

Article 2. To elect all Municipal Officers, Assessors, and School Board Directors that are required to be elected.

- *Article 2 provides ballot voting from 8:00 AM until 8:00 PM after the Moderator has been elected. Voters were also able to vote by absentee ballot 30 days prior to June 9th and up to the end of day June 4th.*

Article 3. To see if the Town will vote to amend Code Chapter 5. Administration, §5-21-C: The Town Manager shall have the power to appoint, and remove as necessary, the various department heads and all Town employees in accordance with provisions of Title 30-A of the Maine Revised Statutes, Section 2636 and the Personnel Policy.

- *Article 3 is recommended by the Town Manager. The change adds the state statute to this Code. The underlined section shows the change added and is printed in Article 3 of the warrant. The full §5-21-C is included in the Reference Material.*

Article 4. To see if the Town will vote to amend Code Chapter 5. Administration, §5-37-C: Expenditures shall be summarized by department. For the purpose of this configuration, departments of Assessing, Town Clerk, Finance and Planning and Development will be considered subdepartment expenditures of one Administrative Budget. Subdepartment expenditures shall be further broken down and presented in a line-item format, with categorical consistency and uniformity across all departments, to the extent it is practical. Those expenditures which cannot be classified within a department summary shall nevertheless be grouped with expenditures of generally common purpose, or identified separately, as determined by the Town Manager. In all cases, the presentation of expenditures within the budget shall be clear and concise.

- *Article 4 is recommended by the Town Manager. The change allows the Town Manager to prepare one line-item Administrative Budget that includes the 7 staff working in sub-*

departments in the administrative office to include Assessing, Town Clerk, Finance, and Planning and Development instead of preparing five separate budgets to include Administrative, Assessing, Town Clerk, Finance, and Planning and Development. The Town Manager is also the Tax Collector and Treasurer and oversees these positions that share duties in more than one sub-department. This will continue to provide transparency in addition to providing a more efficient and time-consuming process that will avoid duplicating line items when preparing the budget. The underlined section shows the change added and is printed in Article 3 of the warrant. The full §5-37-C is included in the Reference Material.

Article 5. To see if the Town will vote to amend Code Chapter 5. Administration. §5-40:
The warrant of the Annual Town Meeting shall also be prepared to include separate articles for each departmental appropriation. Nondepartmental appropriations of similar purpose may be grouped into a single warrant article, at the discretion of the Select Board. ~~However, at no time shall the appropriations of multiple departments be included in a single article.~~ Except for the Administrative Budget as referenced in §5-37.

- *Article 5 is recommended by the Town Manager. The change will allow one warrant article for the administrative budget to be voted on instead of voting on five separate warrant articles that require five separate budgets. The underlined section shows the change added and the section showing the language with the line striking out the language is printed in Article 3 of the warrant. The full §5-40-C is included in the Reference Material.*

Article 6. To see if the Town will vote to raise and appropriate the sum of \$792,893 for the Administration Department. The Administration Department includes the Town Manager, Town Clerk, Assessor, Finance, Planning and CEO. (FY26: \$738,124).
Select Board and Budget Committee Recommend Approval.

- *Article 6 includes the 7 town office staff, 1 new part-time position, stipends for Assessors, Select Board, School Board and Planning Board. Includes all contracts and office equipment and supplies used by all staff.*

Article 7. To see if the Town will vote to raise and appropriate the sum of \$10,904 for the Animal Control Department. (FY26: \$10,867).
Select Board and Budget Committee Recommend Approval.

- *Article 7 includes all expenses for the Animal Control Department.*

Article 8. To see if the Town will vote to raise and appropriate the sum of \$695,950 for the Oxford County Patrol Coverage. (FY26: \$673,865).
Select Board and Budget Committee Recommend putting the article on the warrant.
Select Board Do Not Recommend Approval
Budget Committee Recommend Approval

- **Article 8 includes Patrol Coverage provided by Oxford County Sheriff's Department. Includes 4 deputies assigned to 24-7 coverage in Bethel. They have a sub-station located in the Norway Savings Bank building. The \$695,950 includes \$171,488.66 per deputy from July 1, 2026, to December 31, 2026, and \$176,486.57 per deputy from January 1, 2027, to June 30, 2027.**

Article 9. To see if the Town will vote to raise and appropriate the sum of \$324,524 for the Fire Department. (FY26: \$322,966).

Select Board and Budget Committee Recommend Approval.

- **Article 9 includes all wages for a stipend Chief, firefighters, officer stipends, equipment, supplies, and all operating expenses.**

Article 10. To see if the Town will vote to raise and appropriate the sum of \$637,452 for the Ambulance Department. (FY26: \$617,849).

Select Board and Budget Committee Recommend Approval.

- **Article 10 includes wages for a Full-Time Chief to be hired after July 1, 2026, officer stipends, paramedics, all levels of rescue personnel, supplies, equipment, contracted services, and all operating expenses.**

Article 11. To see if the Town will vote to raise and appropriate the sum of \$567,271 for the Solid Waste Department. (FY26:592,473).

Select Board and Budget Committee Recommend Approval.

- **Article 11 includes wages for 3 part-time and 1 spare crew. Includes all tipping (disposal) and hauling fees for MSW, construction debris, metal, tires, and zero sort recycling at the Transfer Station facility; equipment, supplies, repair, maintenance, operating expenses. As noted in the Tri-Town Interlocal Agreement, Bethel's share of this budget is 54%, Newry reimburses Bethel for 40% and Hanover reimburses Bethel for 6%. full The reimbursement received from Newry and Hanover is applied to the revenue account.**

Article 12. To see if the Town will vote to raise and appropriate the sum of \$200,000 for the disposal fee of Municipal Solid Waste (MSW) collected in Casella Dumpsters and MSW picked up curbside by Casella. (Note: The customer will pay Casella for the curbside and dumpster service). (FY26: \$300,000).

Select Board and Budget Committee Recommend Approval.

- **Article 12 includes the tipping fee (disposal) for all dumpsters and curbside pickup by Casella for Bethel. The hauling fee is paid for by the Bethel residents and businesses contracting with Casella.**

Article 13. To see if the Town will vote to raise and appropriate the sum of \$809,897 for the Public Works Department. (FY26: \$781,859).

Select Board and Budget Committee Recommend Approval.

- **Article 13 includes wages for 6 full-time crew, all plowing, hauling snow, town and cemetery mowing, winter sand, salt, maintenance, repair, gas, diesel, contracts, stump disposal, and all operating costs.**

- Article 14. To see if the Town will vote to raise and appropriate the sum of \$34,598 for the Town Office Facility. (FY26: \$35,965).
Select Board and Budget Committee Recommend Approval.
- ***Article 14 includes water, sewer, electric, heating, cleaning services, maintenance and repairs for the town office and former Citizen offices.***
- Article 15. To see if the Town will vote to raise and appropriate the sum of \$29,090 for the Fire Station Facility. (FY26: \$27,460).
Select Board and Budget Committee Recommend Approval.
- ***Article 15 includes water, sewer, electric, heating, maintenance and repairs.***
- Article 16. To see if the Town will vote to raise and appropriate the sum of \$19,400 for the Town Garage Facility. (FY26: \$22,300).
Select Board and Budget Committee Recommend Approval.
- ***Article 16 includes water, electric, heating, maintenance and repair.***
- Article 17. To see if the Town will vote to raise and appropriate the sum of \$18,780 for the Ambulance Building Facility. (FY26: \$19,670).
Select Board and Budget Committee Recommend Approval.
- ***Article 17 includes water, sewer, electric, heating, maintenance and repair, contracted services.***
- Article 18. To see if the Town will vote to raise and appropriate the sum of \$4,000 for General Assistance. (FY26: \$4,000).
Select Board and Budget Committee Recommend Approval.
- ***Article 18 includes expenses for General Assistance for qualified residents. The state reimburses 70% of expenses paid for assistance.***
- Article 19. To see if the Town will vote to raise and appropriate the sum of \$105,179 for the Recreation Department. (FY26: \$77,344).
Select Board and Budget Committee Recommend Approval.
- ***Article 19 includes a part-time Recreation Director, new position for a part-time assistant and temporary staff for a proposed ice rink warming hut, contracted services for the registration program, swimming program, baseball, softball, basketball, soccer football, cheering, pre-k programs, track and field and pickleball.***
- Article 20. To see if the Town will vote to raise and appropriate the sum of \$9,539 for Angevine Park. (FY26: \$15,007).
Select Board and Budget Committee Recommend Approval.
- ***Article 20 includes daily wages for 2 Park Monitors rotating days to open and close park from Memorial Day to Labor Day (13 weeks). Cleans bath house and grounds daily, water and electric, trash pickup, maintenance and repair, water testing.***
- Article 21. To see if the Town will vote to raise and appropriate the sum of \$21,150 for the Fountain, Park, and Cemetery. (FY26: \$17,735).
Select Board and Budget Committee Recommend Approval.

- **Article 21 includes Davis Park and Pathway complex, portable toilets, chips for playground, trash pickup, poison ivy control, Veterans markers, and flags for gravesites, town flags, Common and Fountain maintenance, and cemetery maintenance.**

Article 22. To see if the Town will vote to raise and appropriate the sum of \$22,500 for the Bethel Library. (FY26: \$20,500).

Select Board and Budget Committee Recommend Approval.

- **Article 22 is for the local funding request from the Bethel Library for operations.**

Article 23. To see if the Town will vote to raise and appropriate the sum of \$15,000 for the Museums of the Bethel Historical Society for operations. (FY26: \$15,000).

Select Board and Budget Committee Recommend Approval.

- **Article 23 is for the local funding request from the Bethel Historical Society for operations.**

Article 24. To see if the Town will vote to raise and appropriate the sum of \$600 for the Museums of the Bethel Historical Society for a band for the July 4th Picnic. (FY26: \$600).

Select Board and Budget Committee Recommend Approval.

- **Article 24 is for the local funding request from the Bethel Historical Society for the band and picnic for the 4th of July.**

Article 25. To see if the Town will vote to raise and appropriate the sum of \$20,000 for the Food Pantry District Exchange. (FY26: \$20,000).

Select Board and Budget Committee Recommend Approval.

- **Article 25 is for the local funding request from the Food Pantry District Exchange.**

Article 26. To see if the Town will vote to raise and appropriate the sum of \$1,000 for Project Graduation. (FY26: \$1,000).

Select Board and Budget Committee Recommend Approval.

- **Article 26 is for the local funding request for Telstar Project Graduation.**

Article 27. To see if the Town will vote to raise and appropriate the sum of \$1,200 for the Age Friendly Community Initiative (AFCI). (FY26: \$1,200).

Select Board Recommend, Budget Committee Doesn't Recommend Approval.

- **Article 27 is for the local funding request from AFCI.**

Article 28. To see if the Town will vote to raise and appropriate the sum of \$4,000 for Seniors Plus. (FY26: \$4,000).

Select Board and Budget Committee Recommend Approval.

- **Article 28 is for Seniors Plus, an agency providing services to Bethel residents.**

Article 29. To see if the Town will vote to raise and appropriate the sum of \$4,000 for Community Concepts. (FY26: \$4,900).

Select Board and Budget Committee Recommend Approval.

- **Article 29 is for Community Concepts, an agency providing services to Bethel residents.**

Article 30. To see if the Town will vote to raise and appropriate the sum of \$2,212 for Andwell Health Partners, (formerly Androscoggin Home Healthcare).
 (FY26: No Request)
 Select Board and Budget Committee Recommend Approval.

- **Article 30 is for Andwell Health Partners, (formerly Androscoggin Home Health) an agency providing services to Bethel residents.**

Article 31. To see if the Town will vote to raise and appropriate the sum of \$750 for the Cancer Center of Western Maine.
 (FY26: No Request)
 Select Board and Budget Committee Recommend Approval.

- **Article 31 is for the Cancer Center, an agency providing services to Bethel residents.**

Article 32. To see if the Town will vote to raise and appropriate the sum of \$53,750 for Municipal Property & Casualty Insurance. (FY26: \$52,200).
 Select Board and Budget Committee Recommend Approval.

- **Article 32 is for Property & Casualty, and Public Officials Liability insurance and Volunteer insurance.**

Article 33. To see if the Town will vote to raise and appropriate the sum of \$796,306 for Employee Benefits. (FY26: \$623,590).

Health Insurance	\$454,136
Worker's Compensation	\$ 49,500
Unemployment Insurance	\$ 3,000
Social Security/FICA	\$135,449
Paid Family Medical Leave	\$ 8,853
MEPERS Retirement	\$ 89,276
FD Accident & Sickness Ins.	\$ 1,650
Rescue Medical, MEPERS, Taxes	\$ 54,442
	\$796,306

Select Board and Budget Committee Recommend Approval.

- **Article 33 includes all employee benefits the town pays for except the WWTP that is included in the WWTP budget that is reviewed and approved by the Select Board. Employee benefits are broken down by category in Article 33 above.**

Article 34. To see if the Town will vote to raise and appropriate the sum of \$196,033 for the Airport Department. (FY26: \$282,688).
 Select Board and Budget Committee Recommend Approval.

- **Article 34 includes the Deputy Manager stipend and part-time wage for the Airport Assistant, snow removal, mowing, aviation fuel, utilities for water and electric; heating fuel, maintenance, repair, Airport liability insurance, and contracted services.**

Article 35. To see if the Town will vote to raise and appropriate the sum of \$1,049,225 for Capital Improvements. (FY26: \$1,283,850)

PWD Vehicle Reserve	\$ 135,000
PWD Equipment Reserve	\$ 25,000
TS Buildings & Grounds Reserve	\$ 30,000
Rescue Vehicle & Equipment Reserve	\$ 100,000
Rescue Buildings & Grounds Reserve	\$ 10,000
Fire Dept Vehicle Reserve	\$ 125,000
Fire Dept Equipment Reserve	\$ 5,000
Fire Dept Buildings & Grounds Reserve	\$ 20,000
Airport Equipment/Building/Grounds Reserve	\$ 22,000
Town Share of MEDOT Sidewalk Grants	\$ 80,225
Town Share of FAA/MEDOT Grant Reserve	\$ 12,500
Office Equipment Reserve	\$ 5,000
Revaluation Reserve	\$ 22,500
Comprehensive Plan Update	\$ 40,000
Cemetery Restoration Reserve	\$ 15,000
Road Improvements	\$ 367,000
Drainage Improvements	\$ 10,000
Sidewalk Maintenance	\$ 25,000
Total Capital Improvements	\$1,049,225

Select Board and Budget Committee Recommend Approval.

- ***Article 35 includes all reserve and capital expenses for FY27 of the 5-year Capital Plan. The above list includes annual appropriations for major projects that budget annually until the money is available to make the purchase needed or for a one-time purchase of over \$5,000. The Capital projects are reviewed annually by the Town Manager, Department Heads, and the CIP Committee prior to being added to the 5-year Capital Plan. This allows budgeting annually to save for replacing vehicles and equipment and major purchases. Prioritizing replacements may change annually based on an unexpected need.***

Article 36. To see if the Town will vote to appropriate and spend the overlay generated during the 2027 fiscal year to pay for tax abatements.

- ***Overlay is an extra, designated amount built into the municipality annual property tax levy. It is designed to cover uncollected taxes, property value assessment errors, and approved tax abatements or exemptions throughout the budget year.***

Article 37. To see if the Town will vote to authorize the Select Board or the Town Manager, acting in concurrence with said Select Board, to accept and expend, on behalf of the Town, Federal and/or State funds which may be received, from time to time, in the form of grants or for any other purpose, including, but not limited to Municipal Revenue Sharing, Local Road Assistance, State Aid to Education, State Aid per capita, Civil Emergency Funds, Snowmobiling Registration money, Tree Growth Reimbursement money, General Assistance Reimbursement, Community

Development Block Grant (CDBG), Economic Development Administration (EDA) grants, Federal Emergency Management Administration (FEMA) grants, Northern Border Regional Commission (NBRC) grants, U.S. Fire Administration grants, and to act on anything relative thereto.

- ***Allows the Select Board or the Town Manager, acting in concurrence with the Select Board, to accept and expend funds from the above organizations or other related organizations without having to schedule a special town meeting to accept and expend funds.***

Article 38. To see if the Town will vote to authorize the Treasurer to waive the automatic foreclosure of a tax lien mortgage by recording a waiver of foreclosure at the Registry of Deeds in which the tax lien certificate is recorded prior to the expiration of the right of redemption pursuant to 36 M.R.S. §944 upon a finding by the Select Board that ownership of the property that is subject to the tax lien mortgage would be contrary to the Town's best interest.

- ***Prevents the Town from being liable for foreclosed property.***

Article 39. To see if the Town will vote to authorize the Select Board to make final determinations regarding the closing or opening of roads for winter maintenance pursuant to 23 M.R.S. § 2953.

- ***Approval required by statute to close Town roads to winter maintenance.***

Article 40. To see if the Town will vote to establish the rate of interest at 3.0% for those who have received an abatement or have overpaid their taxes for the fiscal year 2026-2027 pursuant to 36 M.R.S. §506-A.

- ***Interest rate charged on delinquent property taxes set by State Treasurer at 7.0%. The rate of interest for abated or overpayment of taxes may not exceed the interest rate established by the municipality for delinquent taxes nor may it be less than that rate reduced by 4 percentage points.***

Article 41. To see if the Town will permit the Tax Collector or the designee to waive unintentional tax interest payment shortages in an amount not to exceed \$5.00.

- ***Waives the lien process if there is a balance of \$5.00 or less.***

Article 42. To see if the Town will vote to authorize the Tax Collector to accept prepayments of taxes not yet committed and to pay no interest on those prepayments in accordance with 36 M.R.S. §506.

- ***Allows the Town to collect tax payments before being committed and to pay no interest on prepayments.***

Article 43. To see if the Town will vote to authorize the Select Board to spend unexpended FY2026 Capital Improvement Road Funds, and any other previous years' Capital Improvement Road Funds, to fund remaining projects on the Road Improvement List.

- ***Allows balance to be carried forward to the next year.***

Article 44. To see if the Town will vote to appropriate the franchise fees received from the cable companies to Western Hills Access Television (W.H.A.T.) to broadcast local content and continue to keep the station running for the benefit of the Greater Community.

- **Franchise fees are estimated to be \$15,000.**

Article 45. To see if the Town will appropriate 100% of State snowmobile refund to the Greenstock Snow Sports Snowmobile Club for the purpose of maintaining snowmobile trails connecting West Bethel to Bryant Pond and beyond. Such maintenance is to be performed only with the landowners' permission and only on trails that are open for public use.

- **Estimated to be \$1,000.**

Article 46. To see if the Town will appropriate from Undesignated Fund balance the overdrafts to Town Accounts as of June 30, 2026.

- **FY26 accounts unintentionally overdrawn will be balanced with Undesignated Funds.**

Article 47. To see if the Town will vote to appropriate the sum of \$500,000 from its Undesignated Fund balance to reduce the FY2027 property tax commitment.
Select Board and Budget Committee Recommend Approval.

- **The undesignated fund balance will support using this amount.**

Article 48. To see if the Town will accept *estimated* revenues, including, but not limited to, federal, state, local, non-property tax revenues, and undesignated donations, to reduce the FY2027 property tax commitment, as described below.

<u>Category</u>	<u>Estimated 2027</u>	<u>Category</u>	<u>Estimated 2026</u>
Auto Excise	\$750,000	Airport Snow Removal	\$ 9,000
Interest on Taxes	\$ 20,000	Airport Hangar Leases	\$ 8,000
Investment Interest	\$ 90,000	Airport Misc Revenue	\$ 1,000
Town Clerk Fees	\$ 6,000	Maine Energy Mortgage	\$ 41,000
Miscellaneous Revenue	\$ 13,000	Ambulance Revenue	\$300,000
Auto Reg Fees	\$ 18,000	Ambulance Service Fees	\$ 15,000
Plumbing Permits	\$ 10,000	Fire Service Fees	\$ 30,000
Building Permits	\$ 20,000	LRAP	\$ 75,000
Planning Board Fees	\$ 2,000	Solid Waste Service Fees	\$175,000
Cannabis Permits	\$ 5,000	Recreation Fees	\$ 19,000
General Assistance	\$ 1,000	Veteran's Exempt	\$ 1,000
Tree Growth	\$ 25,000	Recycling Fees	\$ 10,000
Gould Academy Donation	\$ 11,000	Scale Revenue	\$160,000
Airport Gas	\$ 45,000		
Total Estimated Anticipated Revenues	\$1,860,000		

- **This represents an estimate of revenues received as of the end of April. The actual revenue used when calculating the mil rate in September will be based on actual revenue received at the end of FY26 fiscal year.**

Article 3

§ 5-21. General organization.

- A. The local government shall be generally organized into departments for the purpose of meeting the Town's goals and providing community services.
- B. The Town Manager shall be charged with overall supervision and coordination of the departments, for the benefit of the community.
- C. The Town Manager shall have the power to appoint, and remove as necessary, the various department heads and all Town employees in accordance with provisions of **Title 30-A of the Maine Revised Statutes, Section 2636 and** the Personnel Policy. **[Amended 6-11-2003]**
- D. The Personnel Policy, and respective standard operating procedures of the Fire and Ambulance Departments, shall contain provisions for the removal of the heads and all other members of the Fire and Ambulance Departments by the Town Manager.

Article 4

§ 5-37. Budget configuration.

- A. The Town Manager shall be responsible for the initial preparation and proposal of a comprehensive, annual municipal budget and capital plan for the coming fiscal year. The budget and capital plan shall be due to the Select Board and Budget Committee as provided in § 5-20A. The budget document shall contain balancing revenue and expenditure statements and a letter of transmittal. Other information deemed necessary to conduct proper review of the document may also be included directly within the budget. **[Amended 6-11-2003; 6-12-2024 ATM by Art. 12]**
- B. Revenues shall be clearly identified and presented in separate categories, to the greatest practical extent. With the exception of revenue sources created by statute, all general fund revenues received by the Town shall be determined solely by policies authorized by the Select Board and reflected in the Town of Bethel Fee Schedule. **[Amended 6-13-2001]**
- C. Expenditures shall be summarized by department. **For the purpose of this configuration, departments of Assessing, Town Clerk, Finance and Planning and Development will be considered subdepartment expenditures of one Administrative Budget.** Subdepartment expenditures shall be further broken down and presented in a line-item format, with categorical consistency and uniformity across all departments, to the extent it is practical. Those expenditures which cannot be classified within a department summary shall nevertheless be grouped with expenditures of generally common purpose, or identified separately, as determined by the Town Manager. In all cases, the presentation of expenditures within the budget shall be clear and concise.

Article 5

§ 5-40. Town Meeting procedures.

- A. Town Meetings may be called at any time, for the consideration of any appropriation or other lawful purpose, in accordance with statutory procedures. The Annual Town Meeting for consideration of the municipal budget for the coming fiscal year shall be held in June on a date(s) determined by the Select Board.
- B. The warrant of the Annual Town Meeting referenced above shall, at a minimum, be prepared to include at least three separate articles which address each of the following actions: **[Amended 6-13-2001]**
 - (1) Ratification of overdrafts in the current fiscal year itemized by department.
 - (2) An acceptance of estimated state/federal revenues to reduce the tax commitment, local non-property tax revenues created by statute or Select Board's policy to reduce the tax commitment, and an acceptance of funds voluntarily offered to the Town to reduce the tax commitment.
 - (3) An appropriation of existing undesignated funds to reduce the tax commitment.
- C. The warrant of the Annual Town Meeting shall also be prepared to include separate articles for each departmental appropriation. Nondepartmental appropriations of similar purpose may be grouped into a single warrant article, at the discretion of the Select Board. **However, at no time shall the appropriations of multiple departments be included in a single article. Except for the Administrative Budget as referenced in §5-37.**
- D. The warrant of the Annual Town Meeting may contain an article establishing an appropriation for contingency expenses which may be encountered during the fiscal year. If approved, expenditures against this appropriation shall be approved by the Select Board regardless of the amount.
- E. Appropriations which are designated in the capital portion of the budget shall be presented on the Town Meeting warrant in one or more separate articles, as determined by the Select Board.
- F. Appropriations for payment of the Town's existing debt obligations shall be presented in one or more separate articles, as determined by the Select Board.
- G. Authorization of the Town to incur additional debt shall be presented in one or more separate articles, as determined by the Select Board.
- H. All other appropriations, authorizations, ordinance enactments, ordinance repeals and ordinance amendments shall be presented in separate articles such that each article contains only one general subject for consideration.

§944. Foreclosure for equitable relief, procedure

A tax lien mortgage filed in accordance with sections 942 and 943 may be foreclosed by an action for equitable relief in the following manner.

1. Waiver of foreclosure. The municipal treasurer, when so authorized by the inhabitants of the municipality, or in the case of a city by the legislative body thereof, may waive the foreclosure of a tax lien mortgage by recording a waiver of foreclosure in the registry of deeds in which the tax lien certificate is recorded before the right of redemption therefrom shall have expired.

The tax lien mortgage, after the recording of such waiver, shall then continue to be in full force and effect.

2. Form. The waiver of foreclosure must be substantially in the following form:

The foreclosure of the tax lien mortgage on real estate for a tax assessed against to dated (name) (name of municipality) and recorded in registry of deeds in Book, Page is hereby waived.

Dated this date of 20..

..... A.B.
Treasurer of

State of Maine

..... ss.

..... 20....

Then personally appeared the above named A.B. Treasurer and acknowledged the foregoing instrument to be a free act and deed in the Treasurer's said capacity.

Before me,

.....

Notary Public

The form required by this subsection must be dated, signed by the treasurer or bear the treasurer's facsimile signature and notarized.

A charge to the municipality of 50¢ for the waiver of foreclosure and the charges of the registry of deeds for the recording of the waiver in accordance with the fees set forth in Title 33, section 751, subsection 1 must be included in the amount secured by the tax lien mortgage.

[PL 2011, c. 104, §2 (AMD).]

3. Foreclosure of tax lien mortgage. If said tax lien mortgage together with interest and costs shall not be paid within 6 months after the date of recording the waiver of foreclosure thereof, the tax lien mortgage may be foreclosed in an action for equitable relief.

4. Right of redemption. In such action the court shall provide a period for the exercise of the right of redemption from the tax lien mortgage which shall expire in not less than 90 days from the decree of the court and in no event before the expiration of 18 months from the date of filing of the tax lien certificate in the registry of deeds as provided in section 942.

SECTION HISTORY

PL 1981, c. 557, §4 (AMD). PL 1987, c. 736, §57 (AMD). PL 2011, c. 104, §2 (AMD).

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§2953. Closing of roads in winter

1. Announcement of winter closing of roads. The municipal officers may on their own initiative, or upon petition by 7 legal voters of the municipality, at any time between May 1st and October 1st of any year, set forth that any road or roads, or portion thereof, in the municipality are so located with reference to population, use and travel thereon, that it is unnecessary to keep the road or roads maintained and open for travel during the months of November, December, January, February, March and April or any part of these months.
[PL 1981, c. 215 (NEW).]

2. Notice and hearing. Prior to an announcement under subsection 1, the municipal officers shall hold a hearing on the proposed winter closing of a road or roads or portion thereof. The municipal officers shall place a written notice of the hearing in some conspicuous, public place in the municipality at least 7 days before the hearing.
[PL 1981, c. 215 (NEW).]

3. Order of closing. After a hearing under subsection 2, the municipal officers shall file with the municipal clerk any order specifying the location of the road, the months or portions thereof for which it is to be closed and for how many years, not to exceed 10, the closing shall be operative. The legislative body of the municipality shall by vote either approve each order or provide that orders so made by the municipal officers shall be a final determination.
[PL 1981, c. 215 (NEW).]

4. Alteration of order. The municipal officers may on their own initiative, or upon petition by 7 legal voters of the municipality, at any time subsequent to one year from the date of a final determination, after notice and hearing, annul, alter or modify the original determination. The municipal officers shall file with the municipal clerk an order specifying any decision to annul, alter or modify, which shall not become final until the legislative body of the municipality by vote either approves each order or provides that orders so made by the municipal officers are a final determination.
[PL 1981, c. 215 (NEW).]

5. Appeal. The final determination by the legislative body or the municipal officers may be appealed to the board of county commissioners of the county in which the municipality lies, upon petition by 7 legal voters of the municipality within 30 days after the final determination is made. In an appeal before a board of county commissioners, the decision of the commissioners shall be governed by the standards set forth in this section.
[PL 1981, c. 215 (NEW).]

SECTION HISTORY

PL 1979, c. 410 (RPR). PL 1979, c. 597, §§1,2 (AMD). PL 1981, c. 215 (RPR).

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PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.

§506-A. Overpayment of taxes

Except as provided in section 506, a taxpayer who pays an amount in excess of that finally assessed must be repaid the amount of the overpayment plus interest from the date of overpayment at a rate to be established by the municipality. The rate of interest may not exceed the interest rate established by the municipality for delinquent taxes nor may it be less than that rate reduced by 4 percentage points. If a municipality fails to establish a rate of interest for overpayments of taxes, it shall pay interest at the rate it has established for delinquent taxes. [PL 2019, c. 379, Pt. A, §3 (AMD).]

SECTION HISTORY

PL 1985, c. 333, §§2,3 (NEW). PL 1995, c. 57, §5 (AMD). PL 2009, c. 434, §14 (AMD). PL 2019, c. 379, Pt. A, §3 (AMD).

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Article 40

TREASURER PERRY REDUCES INTEREST RATE ON DELINQUENT PROPERTY TAXES

January 9, 2026

TREASURER PERRY REDUCES INTEREST RATE ON DELINQUENT PROPERTY TAXES

Augusta, ME: Augusta, ME – Today, Treasurer Joe Perry announced that the interest rate charged on delinquent property taxes will be reduced from 7.5% to 7.0%. For taxable year 2026, the maximum interest rate that a municipality may charge for delinquent property taxes is 7.0%. Municipalities may vote to determine the rate of interest that shall apply to taxes that become delinquent during a taxable year until those taxes are paid in full.

Statutory background: The maximum rate of interest that can be charged is governed by [Title 36 M.R.S. Section 505\(4\)](#):

“The maximum rate of interest must be established by the Treasurer of State and may not exceed the prime rate as published in the Wall Street Journal on the first business day of the calendar year, rounded up to the next whole percent plus 3 percentage points. The Treasurer of State shall post that rate of interest on the Treasurer of State's publicly accessible website on or before January 20th of each year. The interest must be added to and become part of the taxes.”

About OST: The Office of the State Treasurer provides state agencies with efficient banking and financial services, which include revenue collection, payment issuance, reconciliation, and trust management. The Office also manages state investments and debt payments and issuance, ensuring that bonds authorized by voters are efficiently sold in the marketplace to provide funding for capital projects statewide. Over \$390 million in unclaimed funds for Maine residents are managed by the Office of the Treasurer. FMI, www.maine.gov/treasurer

§506. Prepayment of taxes

Municipalities at any properly called meeting may authorize their tax collectors or treasurers to accept prepayment of taxes not yet committed and to pay interest on these prepayments, if any is authorized, at a rate not exceeding 8% per year; municipalities are not obligated to authorize the payment of interest on taxes prepaid under this section. Any excess paid in over the amount finally committed must be repaid, with the interest due on the whole transaction, at the date that the tax finally committed is due and payable. [PL 1993, c. 422, §2 (AMD).]

SECTION HISTORY

PL 1993, c. 422, §2 (AMD).

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	SUMMARY					
Updated 5/1/26	Department	FY26 Budget Approved	Proposed FY27 Budget	% Increase Decrease	\$ Increase Decrease	
	General Government - Administration, Town Manager, Town Clerk, Deputy Clerk, Assistant Clerk, Finance Officer, Finance Assistant, CEO, Boards, Committees. All associated expenses.	\$ 738,124	\$ 792,893	7.4%	\$ 54,769	
11-10		\$ 10,867	\$ 10,904	0.3%	\$ 37	
12-10	Protection - Animal Control	\$ 673,865	\$ 695,950	3.3%	\$ 22,085	
12-10	Protection - Police	\$ 322,966	\$ 324,524	0.5%	\$ 1,558	
12-30	Protection - Fire Dept	\$ 617,849	\$ 637,452	3.2%	\$ 19,603	
12-70	Protection - Ambulance Dept	\$ 592,473	\$ 567,271	-4.3%	\$ (25,202)	
13-30	Public Safety - Solid Waste	\$ 300,000	\$ 300,000	0.0%	\$ -	
	Solid Waste Curbside & Dumpster Pickup	\$ 781,859	\$ 809,897	3.6%	\$ 28,038	
13-50	Public Safety - PWD	\$ 35,965	\$ 34,598	-3.8%	\$ (1,368)	
14-10	Municipal Facilities - Town Office	\$ 27,460	\$ 29,090	5.9%	\$ 1,630	
14-20	Municipal Facilities - Fire Station	\$ 22,300	\$ 19,400	-13.0%	\$ (2,900)	
14-30	Municipal Facilities - Town Garage	\$ 19,670	\$ 18,780	-4.5%	\$ (890)	
14-40	Municipal Facilities - Ambulance Bldg	\$ 4,000	\$ 4,000	0.0%	\$ -	
15-40	General Assistance - GA	\$ 77,344	\$ 105,179	36.0%	\$ 27,835	
16-10	Recreation	\$ 15,007	\$ 9,539	-36.4%	\$ (5,469)	
16-20	Angevine Park	\$ 17,735	\$ 21,150	19.3%	\$ 3,415	
16-40	Fountain, Park, Cemetery	\$ 58,300	\$ 60,300	3.4%	\$ 2,000	
16-70	Contributions - Local	\$ 8,900	\$ 10,962	23.2%	\$ 2,062	
16-75	Contributions - Agencies	\$ 623,590	\$ 796,306	27.7%	\$ 172,716	
17-10	Employee Benefits	\$ 52,200	\$ 53,750	3.0%	\$ 1,550	
17-20	Municipal Insurance	\$ 1,283,850	\$ 1,049,225	-18.3%	\$ (234,625)	
18-30	Capital Expenditures - CIP	\$ 282,688	\$ 196,033	-30.7%	\$ (86,655)	
21-10	Airport	\$ 6,567,012	\$ 6,547,202	-0.3%	\$ (19,810)	
	Total Municipal Appropriations	\$ 1,241,274	\$ 1,218,376	-1.8%	\$ (22,898)	
19-20	Misc Accts - Oxford County Taxes	\$ 4,776,041	\$ 5,076,932	6.3%	\$ 300,891	
19-30	Misc Accts - MSAD 44	\$ 12,584,327	\$ 12,842,510	2.1%	\$ 258,183	
	Total with County / MSAD44					

Updated 5/1/2026	Administration	Description	FY26 Budget	FY27 Budget	% Increase Decrease	\$ Increase Decrease
		3% increase plus \$.45/hr adjustment for state minimum wage for 6 staff. All stipends 3% increase.				
11-10-51-111	Town Manager	52 weeks, \$75 hour.	\$ 156,000	\$ 156,000		\$ -
11-20-51-112	Town Clerk	Town Clerk. Registrar of Voters. \$29.81/hr.	\$ 61,800	\$ 62,005	0.33%	\$ 205
11-20-51-114	Deputy Clerk 1	Deputy Town Clerk. Deputy Registrar of Voters. \$25.69/hr.	\$ 49,275	\$ 53,435	8.44%	\$ 4,160
11-20-51-116	Assistant Clerk 2	Assistant Deputy Clerk. \$27.51/hr.	\$ 54,642	\$ 57,221	4.72%	\$ 2,579
11-20-51-107	Overtime Clerks	Tax season. Meetings, Select Board, 75 hrs; Vacation, sick leave, staff shortages. Elections.	\$ 6,000	\$ 10,000	66.67%	\$ 4,000
11-40-51-113	Finance Officer	AP, banking, general ledger, finances, grants, \$35.47/hr.	\$ 69,326	\$ 73,778	6.42%	\$ 4,452
11-40-51-115	Finance Assistant	Payroll, HR, Sewer Billing, Asst.to CEO & Assessor. \$27.51/hr.	\$ 54,642	\$ 57,221	4.72%	\$ 2,579
11-40-51-107	Overtime Finance	Finance Officer audit, budget, end of year \$2,100; Finance Assistant \$ PB meetings; SB meetings for sewer; end of year \$3,400.	\$ 5,000	\$ 5,500	10.00%	\$ 500
11-60-51-151	CEO / LPI	CEO, LPI, Health Inspector. \$32.32/hr. 20 hrs/week @ \$30/hr. Assistant for Town & Airport Manager and Finance Officer	\$ 64,375	\$ 67,226	4.43%	\$ 2,851
	Administrative Assistant Part time		\$ -	\$ 31,200		\$ 31,200
11-20-51-109	Election Workers	Election workers November 2026, June 2027.	\$ 2,500	\$ 2,500	0.00%	\$ -
11-10-51-201	Select Board Stipends	5 @ \$1,660/year.	\$ 8,060	\$ 8,300	2.98%	\$ 240
11-10-51-202	Select Board Expenses	Mileage 72.5 cents per mile, workshops, literature. \$200 each.	\$ 1,000	\$ 1,000	0.00%	\$ -
11-10-51-203	SAD 44 Director Stipends	6 @ \$321/year. SAD44 budgets \$400 per year for each.	\$ 1,872	\$ 1,926	2.88%	\$ 54
11-60-51-206	Planning Board Stipends	\$25.75 per meeting (attendance required) based on 24 meeting/year.	\$ 4,200	\$ 4,326	3.00%	\$ 126
11-60-51-420	Planning Board Expenses	Trainings, mileage, literature. \$100 each.	\$ 700	\$ 700	0.00%	\$ -
11-10-55-905	Conservation Commission	Misc trail projects. Food & materials for community outreach projects. Expenses for Green Up Day. Registration fees membership & conference. Mileage.	\$ 500	\$ 500	0.00%	\$ -

11-10-51-205	Moderators	Annual Town Meeting / Special Town Meetings	\$	400	\$	400	0.00%	\$	-
11-10-51-420	Staff Expenses	Town Manager, CEO and 5 staff. Workshop, mileage (Fed: \$.72.5), memberships. Cell phone reimbursement \$360/year for TM & CEO. Various recognitions.	\$	12,000	\$	12,000	0.00%	\$	-
11-20-53-102	Election & Town Meetings Expenses	Election Systems & Software coding and ballots. Signs. Food. Legion building rental.	\$	4,000	\$	4,000	0.00%	\$	-
11-30-52-503	Assessor Contracted Services	RJD Appraisal Services annual contract. Allow 5% increase.	\$	26,500	\$	27,900	5.28%	\$	1,400
11-30-51-204	Assessor Stipends	5 Assessors. \$536 each annually. Trainings, mileage, literature. \$100 each.	\$	2,600	\$	2,680	3.08%	\$	80
11-30-51-420	Assessors Expenses	All mapping CAI (map maintenance \$3,500) and GIS.	\$	500	\$	500	0.00%	\$	-
11-30-52-526	Mapping	Annual dues FY2027	\$	6,500	\$	6,500	0.00%	\$	-
11-10-52-101	AVCOG Council of Governments	Annual dues Calendar year.	\$	8,443	\$	9,324	10.44%	\$	881
11-10-52-102	Me Municipal Association Dues	Annual for all software programs due 7/1/25	\$	6,245	\$	6,303	0.93%	\$	58
11-10-52-105	Harris/Trio Municipal Software Modules	Auditing for all Town Departments, excludes WWTP.	\$	27,800	\$	28,850	3.78%	\$	1,050
11-10-52-501	Annual Auditing - Town	Outsourcing tax bills.	\$	25,000	\$	25,000	0.00%	\$	-
11-10-52-502	Tax Billing Service	Legal for all Town Departments, excludes WWTP.	\$	1,500	\$	1,700	13.33%	\$	200
11-10-52-507	Legal Services - Town	All technical changes & services for Town computers. 40-hour contract with Modem Wavs.	\$	25,000	\$	25,000	0.00%	\$	-
11-10-52-707	Computer Tech	Shredding machine annual service. \$54/month.	\$	3,000	\$	3,000	0.00%	\$	-
11-10-52-708	Shredding on Site	No longer have this lease. See Acct 711.	\$	660	\$	650	-1.52%	\$	(10)
11-10-52-709	Printer Lease	Periodic annual updates. Use remainder of Capital Account balance for FY27 expenses for Code updates.	\$	1,240	\$	-	-100.00%	\$	(1,240)
11-10-52-710	Code Maintenance	Maintenance contract with Connected Office for main printer and 8 regular printers.	\$	2,000	\$	-	-100.00%	\$	(2,000)
11-10-52-711	Maintenance Contracts for copier and printers	3-year subscription with TownCloud for the Town's website and agenda package. Paid \$5,644.80 in FY26 from July 2025 - July 2028)	\$	6,500	\$	9,348	43.82%	\$	2,848
11-10-52-529	Web Site		\$	5,645	\$	-	-100.00%	\$	(5,645)

11-10-52-510	Advertising/Printing - Town	Includes all Town / Printing , advertising jobs, public hearings, appointments, C of C annual membership \$325.	\$ 5,000	\$ 2,000	-60.00%	\$ (3,000)
11-10-52-521	Phone, Internet, Fax	Phone, internet, fax lines. Zoom annual \$159. All coverage and lines now FirstLight. Departments increased and decreased.	\$ 3,400	\$ 7,500	120.59%	\$ 4,100
11-10-52-522	Postage Purchases - Town	Includes all postage for mailing Town correspondence. POBox rental fee annual \$368. Postage to mail tax bills \$1,800	\$ 6,000	\$ 10,000	66.67%	\$ 4,000
11-10-52-523	Postage Meter	Postage Meter agreement with Pitney Bowes \$197.70/quarter.	\$ 800	\$ 800	0.00%	\$ -
11-10-53-100	Supplies	All town office supplies. Pens, binders, clips, envelopes, paper, ink, forms, checks, medical supplies, etc. Water for cooler. Amazon Prime membership \$179.	\$ 9,000	\$ 8,000	-11.11%	\$ (1,000)
11-10-53-108	Town Report/Publications	Annual town reports	\$ 900	\$ 900	0.00%	\$ -
11-10-55-501	Liens, foreclosures, Property Taxes Town of Newry . Former sludge field.	All legal documents required to be filed at the Registry of Deeds.Filing increase from \$19 to \$25.	\$ 7,000	\$ 7,000	0.00%	\$ -
11-10-55-901	Total Administration	93 acres. Map/Lot R-11-26. Sludge field.	\$ 738,124	\$ 792,893	16.67%	\$ 54,769

	Total SS Wages		\$ 593,318.00		
	SSI	6.20%	\$ 36,785.72		
	Medicare	1.45%	\$ 8,603.11		
	Paid Family Medical Leave - New	0.50%	\$ 2,966.59		
	Total MEPEERS Wage Staff		\$ 386,386.00		
	Total MEPEERS TM Wage	10.20%	\$ 156,000.00		
	MEPEERS	5%	\$ 39,411.37		
			\$ 7,800.00		

Updated 5/1/26	Animal Control / County Patrol	Description	FY26 Budget	FY27 Budget	% Increase Decrease	\$ Increase Decrease
12-10-51-124	Animal Control Officer	Handles all ACO complaints. One kennel inspection. Dog warrant for unregistered dogs. \$25/hr for call-out hours. Estimate 200 hours.	\$ 5,000	\$ 5,000	0.0%	\$ -
12-10-51-128		Responsible Pet Care of Oxford Hills, Inc. \$1.45 per capita x 2,504 last census.	\$ 3,631	\$ 3,631	0.0%	\$ -
12-10-51-129		ACO Annual Stipend. 3% increase.	\$ 1,236	\$ 1,273	3.0%	\$ 37.00
12-10-51-130		Mileage, Stray Cats.	\$ 1,000	\$ 1,000	0.0%	\$ -
	Total Animal Control		\$ 10,867	\$ 10,904	0.3%	\$ 37.00
Updated 5/1/26	Patrol Coverage	Description	FY26 Budget	FY27 Budget	% Increase Decrease	\$ Increase Decrease
12-10-52-500	Total Patrol Coverage	July 1, 2025 - June 30, 2026 \$168,466.22 per deputy	\$ 673,865			
				\$ 342,977.32		
		\$171,488.66 per deputy from July 1, 2026 - December 31, 2026.		\$ 352,973.14		
		\$176,486.57 per deputy from January 1, 2027 - June 30, 2027		\$ 695,950.46	3.28%	\$ 22,085.58
		County billing Bethel for FY July 2026 - June 2027				

	Total SS Wages	\$ 6,273	
	SSI	\$ 389	
	Medicare	\$ 91	
	Paid Family Medical Leave - New	\$ 31	

FY2027	\$ 695,950	\$ 22,086
FY2026	\$ 673,864	\$ 100,414
FY2025	\$ 573,450	\$ 150,546
FY2024	\$ 422,904	\$ 38,446
FY2023	\$ 384,458	\$ 11,198
FY2022	\$ 373,260	

Updated 5/1/26	Fire Department	Description	FY26 Budget	FY27 Budget	% Increase Decrease	\$ Increase Decrease
12-30-51-125	Fire Officers Stipends	Officer Stipends. Chief, Asst.Chief, Captain, 1st Lt., 2nd Lt., 3% increase. See Chart Below.	\$ 21,140	\$ 21,774	3.0%	\$ 634
12-30-51-126	Firefighters Payroll	Hours for fire calls, meetings, trainings. 20 active FF.	\$ 51,500	\$ 55,000	6.8%	\$ 3,500
12-30-51-420	Personnel Expenses	Chief cell reimbursement \$360/yr. Trainings, mileage. Memberships Western Maine \$40. Western Me FFA \$285. Northern Oxford Mutual Aid \$100.	\$ 2,000	\$ 2,500	25.0%	\$ 500
12-30-51-427	Medical Expenses	BLS requirements. FF physicals. 22 FF.	\$ 5,000	\$ 5,000	0.0%	\$ -
12-30-52-521	Telephone and Internet	Changed all telephone and internet lines to First Light. Phone \$87.38; Internet \$70.16.	\$ 2,550	\$ 1,900	-25.5%	\$ (650)
12-30-53-100	Supplies	Office, medical supplies	\$ 500	\$ 500	0.0%	\$ -
12-30-53-404	UNL GAS & Diesel (LSD)	Diesel: Eng 1-2-3, tanker; Gas: Utility, Forestry 1&2, Old Mac Pumper, ATV, snowblower. \$3/gal gas & diesel.	\$ 4,000	\$ 2,500	-37.5%	\$ (1,500)
12-30-54-200	Equipment Purchases	New and replacement equipment. Hose, nozzels, helmets, boots, turnout gear.	\$ 15,000	\$ 15,000	0.0%	\$ -
12-30-54-201	Equipment Repair	Covers repairs for all equipment. Flow tests \$1,729; SCBA bottle test \$120; Annual fire inspections.	\$ 10,000	\$ 10,000	0.0%	\$ -
12-30-54-207	Vehicle Maintenance	Truck pump test & oil changes. Utility pickup tires \$1,000.	\$ 12,500	\$ 12,500	0.0%	\$ -
12-30-55-101	Utilities, Hydrants	Quarterly estimate \$48,500.	\$ 194,927	\$ 194,000	-0.5%	\$ (927)
12-30-55-104	Dry Hydrant/Cistern	8-10 concrete cisterns. Dredge pond.	\$ 2,000	\$ 2,000	0.0%	\$ -
12-30-56-230	Fire Prevention Week	Maintenance.	\$ 850	\$ 850	0.0%	\$ -
12-30-56-260	Emergency Relief	School fire prevention week.	\$ 1,000	\$ 1,000	0.0%	\$ -
	Total Fire Department	Fire assistance for fire victims.	\$ 322,967	\$ 324,524	0.5%	\$ 1,557
				Total Wages		\$ 76,774
	REVENUES: SEE ATTACHED			6.20%		\$ 4,504
		SSI		1.45%	\$ 67,000	\$ 1,053
		Medicare		0.50%	\$ 5,126	\$ 363
		PFML				
				Stipend increases		3%
		Fire Chief				\$ 15,450.00
		Stipend				\$ 3,854.96
		Asst Fire Chief			Mike Fleet	\$ 1,290.83
		Stipend			Captain Stipend	\$ 589.04
		1st Lieutenant			Levi Hill	\$ 589.04
		Stipend			Cody Dux	\$ 589.04
		2nd Lieutenant			Donovan Thorpe	\$ 589.04
		Stipend			Total Stipends	\$ 21,773.87
					Wage Increases 3% plus \$0.45.	
					Fire Fighter 1	\$ 18.81
					Fire Fighter 2	\$ 20.84
					Fire Fighter 3	\$ 24.88

Updated 5/1/26	Ambulance Department	Description	FY26 Budget	FY27 Budget	% Increase Decrease	\$ Increase Decrease
12-70-51-107	Overtime Wages	Paid on Thanksgiving & Christmas. 3% increase.	\$ 2,229	\$ 2,318	4.0%	\$ 89
12-70-51-152	Ambulance Attendants Wages	Various rates. See Below.	\$ 40,338	\$ 42,280	4.8%	\$ 1,942
12-70-51-154	Rescue Chief	Full-Time position effective 7/1/26.	\$ 47,190	\$ 70,000	48.3%	\$ 22,810
12-70-51-155	Ambulance Officers Stipends	Deputy Chief: Asst. Deputy Chief: Lt./Vehicle Maintenance Officer: Captain/Training Officer; Secretary: Treasurer: 3% increase. See below.	\$ 6,385	\$ 6,577	3.0%	\$ 192
12-70-51-157	Paramedic/Inter.Per Diem Wages	2 people from 6 am - 6 pm.	\$ 238,032	\$ 212,731	-10.6%	\$ (25,301)
12-70-51-158	Ambulance On-Call Wages	On-call night stipend. The person on-call will be paid their hourly rate for the time they are on the call if called out while on-call.	\$ 172,830	\$ 178,448	3.3%	\$ 5,618
12-70-51-159	Ambulance Juniors Program	Minimum wage \$15.10. Program decreased and SAD 44 contributing.	\$ 5,000	\$ 5,000	0.0%	\$ -
12-70-51-160	Medical Director	Service	\$ 1,200	\$ 1,313	9.5%	\$ 113
12-70-51-420	Personnel Expenses	Background checks, cell reimbursement \$360/yr; trainings, mileage, cards. Additional for AEMT classes for 6 staff and Medic class for 1.	\$ 12,490	\$ 15,190	21.6%	\$ 2,700
12-70-51-427	Medical Expenses	23 medical clearances, BLS requirements, mandated shots, EMS mandates.	\$ 4,000	\$ 4,000	0.0%	\$ -
12-70-52-206	Support Services	Paramedic intercept. ALS back up. Medicare provides an intermediate or paramedic on our truck when we need one. We pay \$100 for that coverage.	\$ 2,800	\$ 2,800	0.0%	\$ -
12-70-52-500	Contracted Services	Contract with Medical Billing Service to bill for ambulance service.	\$ 11,000	\$ 18,000	63.6%	\$ 7,000
12-70-52-521	Telephone & Internet Services	Increased calls. Phone, Internet, fax.	\$ 2,500	\$ 3,100	24.0%	\$ 600
12-70-53-100	Supplies	All medical supplies, oxygen, scrubs, etc. Add 3% stocking fee	\$ 27,500	\$ 27,500	0.0%	\$ -
12-70-53-203	Uniforms	\$5,000 SMH. Pants, boots, jackets, shirts, hats. Perfect Stitch.	\$ 4,000	\$ 4,000	0.0%	\$ -
12-70-53-404	UNL GAS & Diesel (LSD)	3,000 average gallons. \$3/gal gas & diesel.	\$ 9,000	\$ 9,000	0.0%	\$ -
12-70-54-200	Equipment Purchases	Manikins, monitors, radios, batteries, pagers, straps, cables, etc. Life pack, Lucas device (compressions), power load system (coits) \$6,813.50. Repair protection plan \$3,608. Annual servicing, misc. repairs. Increase in contract renewals.	\$ 10,200	\$ 10,200	0.0%	\$ -
12-70-54-201	Equipment Repair		\$ 12,560	\$ 16,400	30.6%	\$ 3,840
12-70-54-207	Vehicle Maintenance	2 ambulances. 2017 and 2019. Covers all unexpected maintenance. Increase needed for aging trucks. Tires & misc repairs.	\$ 8,000	\$ 8,000	0.0%	\$ -
12-70-55-504	Site License Fee	State license \$220. Regional license \$375.	\$ 595	\$ 595	0.0%	\$ -
	Total Ambulance Service		\$617,849	\$ 637,452	3.2%	\$ 19,603
				Total SS Wages		\$ 518,667
				SSI	6.20%	\$ 32,157.38
				Medicare	1.45%	\$ 7,520.68
				PFML	0.50%	\$ 2,593.34

Current Staff As Of 3/1/26		CALL VOLUMES				3% plus \$.45	FY2027	3% Increase	FY2027
Explorers	2	7/1/17 - 6/30/18	383	Drivers	17.96				
Juniors	1	7/1/18 - 6/30/19	427	EMT	23.63	Deputy Chief	\$	2,305	
EMT	14	7/1/19 - 6/30/20	408	AEMT	25.69	Asst Dep Chief Vehicle	\$	1,704	
AEMT	3	7/1/20 - 6/30/21	449			Maintenance	\$	977	
Paramedics	8	7/1/21 - 6/30/22	529	Paramedic On-Call					
				Night Stipend					
Drivers	12	7/1/22 - 6/30/23	507		216.3	Training Officer	\$	977	
		7/1/23 - 6/30/24	507			Secretary	\$	307	
		7/1/24 - 6/30/25	604			Treasurer	\$	307	
		7/1/25 - 3/1/26	451			Total Stipends	\$	6,577	

REVENUES: SEE ATTACHED

Updated 5/1/26	Solid Waste & Recycling	Description	FY26 Budget	FY27 Budget	% Increase Decrease	\$ Increase Decrease
13-30-51-107	Overtime Wage	PWD will cover if needed on weekends due to illness. 3 part time attendants, 3 days, 24 hrs each. 1 spare as needed to cover time off. See below.	\$ 1,000	\$ 1,000	0.0%	\$ -
13-30-51-153	Transfer Station Attendants	Trainings, mileage.	\$ 74,096	\$ 73,796	-0.4%	\$ (300)
13-30-51-420	Personnel Expenses	Hepatitis vaccines.	\$ 250	\$ 250	0.0%	\$ -
13-30-51-427	Medical Expenses	Maine Resource Recovery Annual .	\$ 250	\$ 250	0.0%	\$ -
13-30-52-100	Memberships	Annual maintenance 2 compactors 10 yrs old. Annual fire extinguisher inspections. Building repairs. Phone and Internet.	\$ 2,000	\$ 2,000	0.0%	\$ -
13-30-52-512	Maintenance & Repair	AVCOG HHWD. August 29, 2026.	\$ 3,550	\$ 1,450	-59.2%	\$ (2,100)
13-30-52-521	Telephone Services	1/1/26 tire pickup increase to \$180/ton. Est. 24 tons.	\$ 10,000	\$ 11,000	10.0%	\$ 1,000
13-30-52-569	Household Hazardous Waste Day	Estimate 1,350 tons hauled. \$109/ton.	\$ 3,000	\$ 4,500	50.0%	\$ 1,500
13-30-52-566	Tire Disposal	Estimate 1,500 tons hauled. \$112.11/ton.	\$ 187,500	\$ 168,000	-10.4%	\$ (19,500)
13-30-52-577	Tippling fees. MSW at Transfer Station.	Estimate 160 tons hauled. \$124.92/ton. \$320 per haul. 3-year contract with Archie's through 6/30/28. Est.62 hauls, average 1 per week.	\$ 19,732	\$ 20,000	1.4%	\$ 268
13-30-52-551	Tippling fees. CD/Shingles at Transfer Station	Estimate 240 hauls @ \$320/haul.	\$ 44,800	\$ 19,840	-55.7%	\$ (24,960)
13-30-52-578	Tippling fees. Zero Sort Recycling at Transfer Station.	Estimate 40 hauls @ \$320/haul. Estimate 20 hauls @ \$440/haul.	\$ 13,200	\$ 12,800	-3.0%	\$ (400)
13-30-52-579	Hauling - MSW at Transfer Station	Corey Roberge takes refrigerant and freon. Northcoast Services for electronics, light bulbs. N&M Recycling for propane tanks.	\$ 8,400	\$ 8,800	4.8%	\$ 400
13-30-52-571	Hauling - CD & Shingles at Transfer Station	Signs, towels, sanitation, gloves, stickers, hydraulic filters. Scale tickets. Credit card machine ribbon.	\$ 76,400	\$ 76,800	0.5%	\$ 400
13-30-52-580	Hauling - Zero Sort Recycling at Transfer Station.	T-shirts, jackets, rain gear, logos on uniforms, boots. 4 staff.	\$ 8,700	\$ 8,700	0.0%	\$ -
13-30-52-564	Hauling - Metal	Diesel for skid tank, gas for mowers. \$3/gal. Approximate 600 gallons diesel @ \$3/gal. 20 gallons gas \$2.50.	\$ 1,600	\$ 2,000	25.0%	\$ 400
13-30-52-574	Universal Waste Removal	Tools, rakes, shovels.	\$ 1,000	\$ 1,000	0.0%	\$ -
13-30-53-100	Supplies	Repairs to backhoe, snowblower, mowers.	\$ 1,500	\$ 1,800	20.0%	\$ 300
13-30-53-203	Uniforms		\$ 500	\$ 500	0.0%	\$ -
13-30-53-404	UNL GAS & Diesel (LSD)		\$ 500	\$ 1,500	200.0%	\$ 1,000
13-30-54-200	Equipment Purchases					
13-30-54-201	Equipment Repair					

13-30-55-103	Utilities, Electric	Electric baseboard wallmount heat. Bathroom in office building. Hydraulic tank heaters.	\$ 2,700	\$ 3,000	11.1%	\$ 300
13-30-55-504	Site License Fee	Annual reporting fees. Transfer Station license \$410. Annual Solid Waste Report \$200.	\$ 595	\$ 610	2.5%	\$ 15
	Total Solid Waste & Recycling		\$ 592,473	\$ 567,271	-4.3%	\$ (25,202)

Crew

Attendant #1 BG	\$19.38/hour	\$ 22,932.00				
Attendant #2 MC		\$ 22,932.00				
Attendant #3 JS		\$ 22,932.00				
Spare		\$ 5,000.00			\$ 73,796.00	
Overtime		\$ 1,000.00				
	Total SS Wages	\$ 74,796				
SSI	6.20%	\$ 4,637.35				
Medicare	1.45%	\$ 1,085			\$ 5,721.89	
Paid Family Medical Leave - New	0.50%	\$ 374				

Dumpster & Curbside Pickup	Casella Hauling Contract July 1, 2026 - June 30, 2027	\$ 300,000.00				
	July 1, 2025 to January 31, 2026 paid Casella \$170,461.20	\$ 170,461.20				
	Bethel Share 100%	\$ 106,647.60				
	Newry Share 100%	\$ 63,813.60				

Updated 5/1/26	Public Works	Description	FY26 Budget	FY27 Budget	% Increase Decrease	\$ Increase Decrease
		3% increase plus \$.45/hr adjustment for state minimum wage for all staff.				
13-50-51-107	Overtime Wage	6 crew overtime estimate 40 hrs each to cover storms. Part time staff.	\$ 60,000	\$ 65,147	8.6%	\$ 5,147
13-50-51-131	Public Works Foreman	Annual wage	\$ 72,841	\$ 75,963	4.3%	\$ 3,122
13-50-51-132	Public Works Crew Wages	3% COLA for 5 Full Time crew; See chart below.	\$ 263,018	\$ 275,586	4.8%	\$ 12,568
13-50-51-420	Personnel Expenses	Cell phone reimbursement 5 crew \$1,800. Trainings, memberships, mileage.	\$ 2,500	\$ 2,500	0.0%	\$ -
13-50-51-427	Medical Expenses	Quarterly drug testing approx. \$65/test. Annual fee \$225. Annual hearing respiratory exam \$85/ea. Hepatitis.	\$ 1,000	\$ 1,000	0.0%	\$ -
13-50-52-530	Miscellaneous Contracts	Beaver dams, culvert cleaning, etc.	\$ 5,000	\$ 5,000	0.0%	\$ -
13-50-52-531	Street Sweeping	BSN Street Sweeping \$7,500. Village & West Bethel.	\$ 7,500	\$ 8,500	13.3%	\$ 1,000
13-50-52-532	Winter Sand	2,500 yds winter sand.	\$ 44,000	\$ 45,000	2.3%	\$ 1,000
13-50-52-533	Catch Basin Cleaning	112 catch basins. Main basins cleaned every year. Side basin cleaned every other year. \$195/hr.	\$ 7,800	\$ 7,800	0.0%	\$ -
13-50-52-535	Plowing Contract Woodstock	Contract with Woodstock to plow a section of Gore Rd and McCrillis Brook Rd	\$ 3,200	\$ 3,200	0.0%	\$ -
13-50-52-534	Plowing Contract Sunday River Road	Contract with Cross Excavation to plow Bethel end of the Sunday River Road & Martin Lane.	\$ 11,500	\$ 12,500	8.7%	\$ 1,000
13-50-52-536	Snow Hauling	Cross, Savage, and Wilson haul snow. \$110/hr x 5 trucks used x 4 hrs. Based on an average of 5 storms.	\$ 11,000	\$ 11,000	0.0%	\$ -
13-50-52-512	Maintenance & Repair	Annual fire extinguisher inspection for shop and trucks.	\$ 750	\$ 750	0.0%	\$ -
13-50-52-520	Sanitation Services	Casella Garage dumpster; floor waste to MWAC, anti freeze disposal	800	800	0.0%	\$ -
13-50-52-521	Telephone & Internet Services	Phone, internet, cell phone.	\$ 1,550	\$ 1,750	12.9%	\$ 200
13-50-52-572	Painting Streets	Crosswalks; Stripping on Church St, parking lines.	\$ 7,200	\$ 7,200	0.0%	\$ -

13-50-52-573	Mowing Services	Roadside mowing; Town mowing; Cemeteries; Common & fire station. PWD mows Angevine.	\$ 40,000	\$ 40,000	0.0%	\$ -
13-50-52-576	Tree Care Program	Tree removal \$7,000. Town pays Wilson for brush dump \$9,735	\$ 17,000	\$ 17,000	0.0%	\$ -
13-50-53-100	Supplies	Cutting edges, signs, posts, hay, blades, batteries, fluids, paint, cables, filters, hoses, etc.	\$ 40,000	\$ 40,000	0.0%	\$ -
13-50-53-203	Uniforms	Pants, shirts, jackets, boots, rain gear. \$600/ea. Cintas.	\$ 3,600	\$ 3,600	0.0%	\$ -
13-50-53-301	Cold Patch	\$146/ton x 16 x 2. CH Stevenson.	\$ 5,000	\$ 5,000	0.0%	\$ -
13-50-53-305	Road Salt	AVCOG bid \$85.90/ton; prices in spring. Average 500-600 ton.	\$ 51,600	\$ 51,600	0.0%	\$ -
13-50-53-308	Gravel & Loam	Gravel, loam, stone for all road work	\$ 12,000	\$ 12,000	0.0%	\$ -
13-50-53-404	UNL GAS & Diesel (LSD)	2 tanks: 1000 gal/diesel tank, 300 gal/gas tank. CNB: Diesel \$3/gal; 11,500 gallons: Gas \$2.50/gal: 4,000 gallons. Used For 2 wheelers, 2 single axyles. (2) 1/ton; 1 pickup; Equipment, excavator, loader, grader, backhoe, 2 tractors. Tanks filled and charged off to use by other departments. Based on estimates.	\$ 46,000	\$ 46,000	0.0%	\$ -
13-50-54-200	Equipment Purchases	Traffic cones, trimmers, rollers	\$ 5,000	\$ 9,000	80.0%	\$ 4,000
13-50-54-201	Equipment & Vehicle Repair	All vehicle maintenance & equipment repair. Trucks, backhoe, excavator, tires.	\$ 40,000	\$ 40,000	0.0%	\$ -
13-50-55-103	Utilities, Electric	Street lights. Cross & Lincoln St lights. Railroad St flashing red lights. Rt 2, bridge light. Caution light. Androscoggin Bridge light. 6 bills CMP.	\$ 22,000	\$ 22,000	0.0%	\$ -
Total Public Works Department			\$ 781,859	\$ 809,897	3.6%	\$ 28,038

Crew	FY2027	
Scott Sumner	13-50-51-131	\$ 36.52
Ryan Bennett		\$ 29.23
Kevin Wight		\$ 29.23
Fred Pierce		\$ 25.39
Randall Grondin		\$ 24.86
Toby Walker Jr.	13-50-51-132	\$ 23.79
		\$ 275,586.48

	Average OT Rate	\$ 169.02
	Average OT rate	\$ 253.53
OVERTIME	40 hours x 6 crew =240 OT Hr x \$253.53	\$ 60,847.20
PART-TIME AS NEEDED	\$21.67/Hr - Est. 200 hours	\$ 4,300.00
	Total OT and PT	\$ 65,147.20

Total Wages		\$ 416,696.53
SSI	6.20%	\$ 25,835.18
Medicare	1.45%	\$ 6,042
Paid Family Medical Leave	0.50%	\$ 2,083
MEPERS Total Wages		\$ 412,397
	10.20%	\$ 42,064

Updated 5/1/26	Town Office	Description	FY26 Budget	FY27 Budget	% Increase Decrease	\$ Increase Decrease
14-10-52-500	Contracted Services	Office cleaning service \$170/wk. \$8,840/yr. Alarm System \$300/yr. Carpet cleaning.	\$ 11,400	\$ 11,400	0.0%	\$ -
14-10-52-512	Maintenance & Repair	Annual furnace service. Fire extinguisher inspections. Furnace parts & repair.	\$ 5,000	\$ 5,000	0.0%	\$ -
14-10-52-520	Sanitation Services	\$15/mo Casella 4 yd.dumpster. Share with Northeast Bank.	\$ 180	\$ 180	0.0%	\$ -
14-10-53-100	Supplies	Trash bags, paper towels, keys, bathroom supplies, ice melt, etc.	\$ 800	\$ 800	0.0%	\$ -
14-10-53-402	Heating Fuel - Former Citizen	Estimate 600 gallons @ \$3/gallon	\$ 3,300	\$ 1,800	-45.5%	\$ (1,500)
14-10-53-403	Heating - Pellets	Estimate 15,000 pounds @ \$2.145.	\$ 6,825	\$ 3,218	-52.9%	\$ (3,608)
14-10-54-200	Equipment Purchases	Misc small equipment replacements. File cabinet replacements.	\$ 1,500	\$ 1,500	0.0%	\$ -
14-10-55-101	Utilities, Water	Building water.	\$ 460	\$ 460	0.0%	\$ -
14-10-55-102	Utilities, Sewer	Building sewer.	\$ 840	\$ 840	0.0%	\$ -
14-10-55-110	Utilities, Electric	1 meter for Citizen office. Account 620. Based on current usage estimating the same.	\$ 1,100	\$ 1,100	0.0%	\$ -
14-10-55-103	Utilities, Electric	CMP Acct for town office meter. Account 810. Based on FY25 Actual, \$4,000; FY26 Est Actual of \$4,000 plus estimated \$360/mo or \$4,320. Total \$8,300.	\$ 4,560	\$ 8,300	82.0%	\$ 3,740
	Total Cole Block/Town Office		\$ 35,965	\$ 34,598	-3.8%	\$ (1,368)

Updated 5/1/26	Fire Station	Description	FY26 Budget	FY27 Budget	% Increase Decrease	\$ Increase Decrease
14-20-52-512	Maintenance & Repair	Annual Fire Alarm System Test & Inspection. Annual boiler service and maintenance. 5-year flow test. Sprinkler inspection. Annual fire extinguisher checks. Increase in M&R.	\$ 7,500	\$ 12,500	66.7%	\$ 5,000
14-20-53-100	Supplies	Misc cleaning supplies	\$ 500	\$ 500	0.0%	\$ -
14-20-53-403	Heating Fuel	(2) 330 gal tanks linked together. Average 3,500 gallons. \$3 gallon.	\$ 13,500	\$ 10,500	-22.2%	\$ (3,000)
14-20-55-101	Utilities Water	1 meter spicket on building. 1 meter public water minimum rate. Average quarter \$315.	\$ 1,170	\$ 1,250	6.8%	\$ 80
14-20-55-102	Utilities Sewer	\$210/quarter	\$ 840	\$ 840	0.0%	\$ -
14-20-55-103	Utilities Electric	Based on 12 month, monthly average.	\$ 3,950	\$ 3,500	-11.4%	\$ (450)
	Total Fire Station		\$ 27,460	\$ 29,090	5.9%	\$ 1,630

Updated 5/1/26	Town Garage	Description	FY26 Budget	FY27 Budget	% Increase Decrease	\$ Increase Decrease
14-30-52-512	Maintenance & Repair	Vehicle lift inspection \$201; Overhead crane inspection \$750; All building repairs. Service furnace \$125. Replace 2 mandooors to shop, est. \$2,300 each.	\$ 10,000	\$ 7,600	-24.00%	\$ (2,400)
14-30-53-100	Supplies	Cleaning products, toilet paper, paper towels, light bulbs, misc.	\$ 500	\$ 500	0.00%	\$ -
14-30-53-403	Heating Fuel	1,000 gallon above ground propane tank. Est. 3,000 gallons. \$2.03/gallon. Furnace in office.	\$ 6,600	\$ 6,100	-7.58%	\$ (500)
14-30-55-101	Utilities Water	Radiant Heaters in Bay.	\$ 700	\$ 700	0.00%	\$ -
14-30-55-103	Utilities Electric	Average \$620/year. Backflow \$75.	\$ 4,500	\$ 4,500	0.00%	\$ -
	Total Town Garage	Lights and truck heaters. Average \$375/month.	\$ 22,300	\$ 19,400	-13.00%	\$ (2,900)

Updated 5/1/26	Ambulance Garage	Description	FY26 Budget	FY27 Budget	% Increase Decrease	\$ Increase Decrease
14-40-52-500	Contracted Services	Annual land lease for generator	\$ 100	\$ 100	0.0%	\$ -
14-40-52-512	Maintenance & Repair	Misc building maintenance. Generator service.	\$ 7,500	\$ 7,500	0.0%	\$ -
14-40-52-520	Sanitation Services	Annual furnace cleaning. Fire extinguisher inspection.	\$ 180	\$ 180	0.0%	\$ -
14-40-53-100	Supplies	Cassella dumpster monthly pickup \$15. Cleaning and rescue supplies need to be restocked. TP, PT, etc.	\$ 1,500	\$ 1,800	20.0%	\$ 300
14-40-53-403	#2 Heating Fuel, Propane	Heating oil for furnace & hot water est. 800 gallons @ \$3. Propane for generator. \$2.03/gal @ \$2.03.	\$ 4,500	\$ 2,500	-44.4%	\$ (2,000)
14-40-54-200	Equipment - Office	4, 5 drawer file cabinets @ \$500.	\$ 1,000	\$ 2,000	100.0%	\$ 1,000
14-40-55-101	Utilities Water	Estimate \$144/mo.	\$ 550	\$ 580	5.5%	\$ 30
14-40-55-102	Utilities Sewer	Estimate \$250/quarter.	\$ 840	\$ 1,000	19.0%	\$ 160
14-40-55-103	Utilities Electric	CMP. Average \$260/month.	\$ 3,500	\$ 3,120	-10.9%	\$ (380)
	Total Ambulance Garage		\$ 19,670	\$ 18,780	-4.5%	\$ (890)

Updated 5/1/26	General Assistance	Description	FY26 Budget	FY27 Budget	% Increase Decrease	\$ Increase Decrease
15-40-56-000	General Assistance	State reimburses the Town 70% of Expenses paid for assistance. Approximately 10 clients per year.	\$ 4,000	\$ 4,000	0.0%	\$ -
	Total General Assistance		\$ 4,000	\$ 4,000	0.0%	\$ -

Updated 5/1/26	Recreation Department	Description	FY26 Budget	FY27 Budget	% Increase Decrease	\$ Increase Decrease
16-10-51-164	Part-Time Recreation Director	Part-time. 20-hrs per week @ \$21.22/hr. Position 52 weeks. \$424.36/week beginning 7/1/26.	\$ 21,424	\$ 22,067	3.00%	\$ 643
16-10-51-164	Part-Time Recreation Assistant	Part-time. 20-hrs per week, 52 week position.	\$ -	\$ 21,500		\$ 21,500
16-10-51-164	Seasonal / Temporary Warming Hut Staff	Open & close the hut at ice rink. Organize loaner equipment, collect donations. Based on 23 days per season, 3 hours /day.	\$ -	\$ 1,104		
16-10-51-420	Personnel Expenses	Cell phone \$30/month, \$720/year for Director & Assistant. Maine Parks & Rec membership \$60. Workshops & trainings \$100. Laptop for Assistant \$1,200.	\$ 520	\$ 2,080	300.00%	\$ 1,560
16-10-52-500	Contracted Services	Sports Engine registration website, \$799 annual fee plus \$1,364 processing fee.	\$ 2,100	\$ 2,663	26.81%	\$ 563
16-10-52-512	Maintenance & Repair	\$2,750, for annual ballfield items; Porta potties; Reduce field work to \$2,250.	\$ 6,950	\$ 5,000	-28.06%	\$ (1,950)
16-10-56-601	Swimming Program	Instructor & facility fees. Charge \$15/kid, for a week of lessons, cost increase would be fully offset.	\$ 3,100	\$ 6,615	113.39%	\$ 3,515
16-10-56-602	Baseball / Softball	Umpire Fees \$500; Cal Ripken Dues \$2,700; Babe Ruth Dues \$1,600; Equipment/balls \$3,000; Uniforms \$7,300; Umpire fees \$2,000; 2nd Babe Ruth Team, dues & uniforms. All team uniforms, balls, equipment.	\$ 19,450	\$ 19,080	-1.90%	\$ (370)
16-10-56-604	Ice Rink	Ice rink liner, resurfacing part \$1,500. Portable toilet rental \$500. CMP \$600. Warming hut expenses \$900.	\$ 3,000	\$ 4,000	33.33%	\$ 1,000

16-10-56-610	Basketball Program	Saturday morning program at school gym. Uniforms \$2,600. Awards \$900. Balls & equipment \$800.	\$ 4,300	\$ 4,420	2.79%	\$ 120
16-10-56-611	Soccer Program	Balls \$1,400. Jerseys \$2,000. Awards \$200. Officials \$500. Small goals \$260. House league goals or benches \$1,140.	\$ 5,500	\$ 6,200	12.73%	\$ 700
16-10-56-617	Football	Participation in Teistar Booster Youth Program.	\$ 1,000	\$ 1,000	0.00%	\$ -
16-10-56-620	Recreation Development	\$5,000 for new program for Fieldhouse equipment and supplies. \$500 for Story Book Walk Sponsorship.	\$ 2,500	\$ 5,500	120.00%	\$ 3,000
	Cheering	Lower numbers and minimal spending in fall 2026.	\$ 1,000	\$ 500	-50.00%	\$ (500)
	New: Pre-K Programs	Pre-K Programs.	\$ -	\$ 2,200		\$ 2,200
16-10-56-622	Alpine Skiing	\$2,800 Transportation cost to be funded from donations received account.	\$ 4,000	\$ -	-100.00%	\$ (4,000)
16-10-56-623	Pickelball	Indoor and outdoor youth program.	\$ 500	\$ 250	-50.00%	\$ (250)
16-10-56-624	Track and Field	The 2026 program is funded in the 2025/2026 budget.	\$ 2,000	\$ 1,000	-50.00%	\$ (1,000)
	Total Recreation		\$ 77,344	\$ 105,179	35.99%	\$ 27,835

		Total Wages	\$ 44,671.00			
	SSI	6.20%	\$ 2,770			
	Medicare	1.45%	\$ 648			
	Paid Family Medical Leave - New	0.50%	\$ 223			

Revenues
See Revenue Attached

Updated 5/1/26	Angevine Park	Description	FY26 Budget	FY27 Budget	% Increase Decrease	\$ Increase Decrease
16-20-51-162	Park Monitor	13 week position from Memorial Day to Labor Day; \$53.50/day, 91 days \$4,868.50. Opens gate at 8 am. Closes gate at 8 pm.. Cleans bath house. Trash clean-up. Monitors pond.	\$ 4,367	\$ 4,869	11.5%	\$ 501
16-20-52-103	Septage Disposal	Two 1,000 gallon tanks. Doyons Septage disposal.	\$ 200	\$ 200	0.0%	\$ -
16-20-52-471	Water Testing	WWTP tests the water. We pay for testing supplies.	\$ 400	\$ 400	0.0%	\$ -
16-20-52-500	Contracted Services	Vacuum debris and clean bottom of pond. Annual maintenance to the veins and filters in the aerator pump. We have a <i>Capital Account balance of \$5,000 for Pond Services that was approved previously for cleaning the pond. We can use the funds in the capital account instead of raising additional funds.</i>	\$ 5,000	\$ -	-100.0%	\$ (5,000)
16-20-52-512	Maintenance & Repair	Maintenance needed to open & close bathhouse for the season. Repairs for signs, windows, bathhouse, picnic tables. Reduce by \$1,000 to use Capital (512).	\$ 2,000	\$ 1,000	-50.0%	\$ (1,000)
16-20-52-520	Sanitation Services	Caseilla 4 yd dumpster. Emptied twice a month \$155/mo.	\$ 540	\$ 620	14.8%	\$ 80
16-20-53-100	Supplies	Cleaning Supplies, toilet paper.	\$ 250	\$ 250	0.0%	\$ -
16-20-55-101	Water	Backflow test \$80; \$116.42 / qtr.	\$ 500	\$ 550	10.0%	\$ 50
16-20-55-103	Utilities - Electric	Electric for light in aerator in pond 12 month bill. Building, bath house seasonal. Average monthly \$138.	\$ 1,750	\$ 1,650	-5.7%	\$ (100)
	Total Angevine Park		\$ 15,007	\$ 9,539	-36.4%	\$ (5,469)

	Total Wages	\$ 4,868.50	
	SSI	\$ 301.85	
	Medicare	\$ 70.59	
	Paid Family Medical Leave - New	\$ 24.34	

NOTE
We have an Angevine Park Capital Account (817). The \$3,237.12 is the balance from donations received for Angevine Park. We will use some of this money in this fiscal year to make repairs to the building. See account 16-20-52-512.

NOTE
We have a Pond Money Services Capital Account (819). The balance \$5,000 was appropriated in a previous town meeting article to clean the pond. We can use these funds for pond clearing services needed. See account 16-20-52-500.

5 picnic tables, 1 with roof on pond side
2 picnic tables on parking lot side
Monitor: 7 days/13 wks = 91days

Updated 5/1/26	Fountain / Park / Cemeteries	Description	2025-26 Budget	2026-2027 Budget	% Increase Decrease	\$ Increase Decrease
		Playground chips \$2,100. One regular and one handicap portable toilets at playground cleaned weekly, \$3,850; One portable at basketball court for 7 months, \$1,250; Weekly trash pickup at basketball court \$150/week, \$1,050; Poison Ivy control \$775. Misc repairs.	\$ 9,000	\$ 10,000	11.1%	\$ 1,000
16-40-52-513	Davis Park/Pathway Complex	Seasonal minor maintenance.	\$ 1,000	\$ 1,000	0.0%	\$ -
16-40-52-641	Cemetery Restoration	Antifreeze for winterization. New fittings. Bleach for cleaning. Misc maintenance.	\$ 1,000	\$ 1,000	0.0%	\$ -
16-40-52-644	Fountain Maintenance	Gazebo, Bell Tower. Misc seasonal maintenance. Fertilization to the Common.	\$ 1,000	\$ 1,500	50.0%	\$ 500
16-40-52-645	Town Common Maintenance	<i>Doggie bags for dispensers. \$1,000 for Garden Club to plant flowers in island at the top of Main St and across Mill Hill intersection, town office planters. Flowers for island across the Pathway \$400.</i>	\$ 1,400	\$ 1,800	28.6%	\$ 400
16-40-53-100	Supplies	American flags for streets. 50% match with Galen Cole Family Foundation Grant.	\$ 200	\$ 1,440	620.0%	\$ 1,240
16-40-53-309	Flags	State law requirement to purchase and place flags and markers on Veteran's graves.	\$ 1,400	\$ 1,500	7.1%	\$ 100
16-40-53-310	Veterans flags and markers for Memorial Day.	Gazebo, \$632; Main St Clock, \$664; Common \$961. Approx. 3% increase.	\$ 2,135	\$ 2,310	8.2%	\$ 175
16-40-55-103	Utilities, Electric	Average month \$50.	\$ 600	\$ 600	0.0%	\$ -
16-40-55-107	Veteran Park Electricity		\$ 17,735	\$ 21,150	19.3%	\$ 3,415
	Total Fountain/Park/Cemetery					
16-40-53-100		3/23/26, Increased from \$1,400 to \$1,800. Added additional for flowers in the island across the Pathway.				

Checked the Electric for the Gazebo, Clock and Common. Estimates based on FY25, Budget to Actual and FY26 Budget to date with 4 month due. Estimates are accurate.

Updated 5/1/26	Local Funding Requests	Description	FY26 Budget	FY27 Budget	% Increase Decrease	\$ Increase Decrease
16-70-52-621	Bethel Library Association	Operations	\$ 20,500	\$ 22,500	9.76%	\$ 2,000
16-70-52-624	Museums of the Bethel Historical Society	Operations	\$ 15,000	\$ 15,000	0.00%	\$ -
16-70-52-634	Museums of the Bethel Historical Society	Independence Day Band	\$ 600	\$ 600	0.00%	\$ -
16-70-52-626	Food Pantry/ District Exchange	Bethel Food Pantry	\$ 20,000	\$ 20,000	0.00%	\$ -
16-70-52-636	Telstar Project Graduation	Project Graduation letter received	\$ 1,000	\$ 1,000	0.00%	\$ -
16-70-56-829	AFCI/Age Friendly Community Initiative	Request received 3/16	\$ 1,200	\$ 1,200	0.00%	\$ -
	Total Requests Local		\$ 58,300	\$ 60,300	3.43%	\$ 2,000

Updated 5/1/26	Agencies Funding Requests	Description	FY26 Budget	FY27 Budget	% Increase Decrease	\$ Increase Decrease
16-75-52-625	Cancer Center of Western Maine	Request & information received	\$ -	\$ 750		\$ 750
	Lifeflight of Maine	Request & information received	\$ -	\$ -		\$ -
	Maine Public (PSB)	Letter received	\$ -	\$ -		\$ -
	Andwell Health Partners	Formerly Androscoggin Home Healthcare	\$ -	\$ 2,212		\$ 2,212
	Kennebec Behavioral Health	Request & information received	\$ -	\$ -		\$ -
16-75-56-823	Seniors Plus	Request & information received	\$ 4,000	\$ 4,000	0.00%	\$ -
16-75-56-824	Community Concepts	Request & information provided	\$ 4,900	\$ 4,000	-18.37%	\$ (900)
	Total Requests Agencies		\$ 8,900	\$ 10,962	23.17%	\$ 2,062

Updated 5/1/26	Employee Benefits	Description	FY26 Budget	FY27 Budget	% Increase Decrease	\$ Increase Decrease
	9% increase in calendar year 2026. Adjustment made to 10% increase 1/1/27 - 6/30/27.					
17-10-51-311	Health Ins. Town Office.	4 family plan \$41,737.75. 1 employee/child plan \$30,360.96. 1 employee only \$18,529.24. 1 no insurance. . Est. 5% for 6 month January 1, 2026 - June 30, 2026. Increase due to insurance increase and plan changes for employees.	\$ 166,363	\$ 215,086	29.3%	\$ 48,723
17-10-51-320	Health Ins. PWD.	5 family and/or employee & spouse. 1 employee and child \$30,360.96. Increase due to insurance increase and plan changes for employees.	\$ 187,079	\$ 239,050	27.8%	\$ 51,971
17-10-51-312	Workers' Compensation. Excludes WWTP.	Calculated by position and payroll. Calendar year by WC. Est. 5% for 1/1/27 - 6/30/27. Experience Modification Rate, .93.	\$ 49,125	\$ 49,500	0.8%	\$ 375
17-10-51-313	Unemployment Insurance. Excludes WWTP.	Self insured. Pay State of Maine directly when employee files claim. Based on 3 yr avg. No change anticipated.	\$ 1,000	\$ 3,000	200.0%	\$ 2,000
17-10-51-314	Social Security/FICA. Excludes WWTP.	7.65% of payroll. See below.	\$ 124,877	\$ 135,449	8.5%	\$ 10,572
17-10-51-321	Paid Family Medical Leave	Paid Family Medical Leave. .50% Town, .50% Employee	\$ 8,162	\$ 8,853	8.5%	\$ 691
17-10-51-315	Retirement, MEPERS. Excludes WWTP.	13 enrolled MEPERS. Town match 10.2% of payroll	\$ 85,414	\$ 89,276	4.5%	\$ 3,862
17-10-51-318	Fire Dept Volunteer, Accident & Sickness insurance.	Annual insurance for firefighters for accident & sickness.	\$ 1,570	\$ 1,650	5.1%	\$ 80
17-	Full-Time Rescue Chief Benefits	Medical, FICA/Medicare, PFML, MEPERS	\$ 623,590	\$ 54,443		
	Total Employee Benefits		\$ 796,306		27.7%	\$ 172,716

Insurance is Calendar year, Acadia POS-C Plan from January 1, 2026 - December 31, 2026. Town FY26, July 1, 2026 - December 31, 2026. Budget 10% adjustment for January 1, 2027 - June 30, 2027. Life only \$180/year.

Total Department Wages		
11 - (10-60) - Administration		\$ 593,318
21 - Airport		\$ 34,508
12 - (30) - Fire		\$ 76,774
12 - (70) - Ambulance		\$ 518,667
12 - (10) - ACO		\$ 6,273
16 - (10) Recreation		\$ 44,671
16 - (20) - Angevine		\$ 4,869
13 - 30 - Solid Waste		\$ 74,796
13 - 50 - PWD		\$ 416,697
Total SS Wages		\$ 1,770,572
6.20%		\$ 109,775
1.45%		\$ 25,673
0.50%		\$ 8,853

\$ 135,448.78

MEPERS			
PWD	10.20%		\$ 412,397
Administration	10.20%		\$ 386,386
Administration	5%		\$ 156,000
Total MEPERS			\$ 89,275.82

		6 mo. 2026	6 mo. 2027
	Monthly		
Employee/Spouse/Family	\$ 3,312.52	\$ 19,875.12	\$ 21,862.63
Employee/Child	\$ 2,409.60	\$ 14,457.60	\$ 15,903.36
Employee Only	\$ 1,476.13	\$ 8,856.78	\$ 9,742.46

	\$70,000	
Rescue - FICA/Medicare	7.45%	\$5,215.00
Rescue - PFML	0.50%	\$350.00
Rescue - Medical		\$41,738
Rescue - MEPERS	10.20%	\$7,140.00
Total Rescue Chief Benefits		\$54,443.00

Updated 5/1/26	MUNICIPAL INSURANCE	Description	FY26 Budget	FY27 Budget	% Increase Decrease	\$ Increase Decrease
17-20-52-701	MMA Property & Casualty Insurance; Public Officials Liability Insurance.	We paid \$50,914 in FY26. Property Casualty Pool currently auditing our FY27 data. Budget includes a 5% increase from what we paid in FY26. Will adjust as needed when audit complete if prior to town meeting warrant. Property, buildings, contents, equipment, auto physical damage & liability, mobile equipment, ambulance, medical malpractice, public officials, employment practices liability. Excludes WWTP.	\$ 51,900	\$ 53,450	3.0%	\$ 1,550
17-20-52-706	Volunteer Insurance	Insurance for Town volunteers	\$ 300	\$ 300	0.0%	\$ -
	Total Municipal Insurance		\$ 52,200	\$ 53,750	3.0%	\$ 1,550

18-30-57-846	Transfer Station Buildings & Grounds & Equipment Reserve	Balance	FY2027	FY2028	FY2029	FY2030	FY2031
	Balance as of 2/27/26. Balance encumbered to pave tire & can overflow area. DEP inspection recommendation. Includes 20' entrance and remaining travel area.	\$ 65,397.19					
	Replace Backhoe with used backhoe in FY28. Est \$60,000 joint purchase with Newry & Hanover. Budget \$30,000 in FY27 & 28.		\$ 30,000.00	\$ 30,000.00			
18-30-57-810	Rescue Vehicle & Equipment Reserve for Ambulance & Cardiac Monitor	Balance	FY2027	FY2028	FY2029	FY2030	FY2031
	Balance as of 2/27/26	\$ 344,613.06		\$ 125,000.00	125000	125000	125000
	Replace 2017 Ambulance & Cot in FY27. Current balance \$344,613 plus \$100,000 FY27 budget \$444,613, less est. \$320,000. Budget \$125,00 in FY28, 29 & 30, 31.		\$ 100,000.00				
	Replace Cardiac Monitor in FY28. Est. \$125,000.						
	Replace 2019 Ambulance and Cot in FY29. Est. \$370,000.						
18-30-57-840 62-01-55-001	Rescue Buildings & Grounds Reserve	Balance	FY2027	FY2028	FY2029	FY2030	FY2031
	Balance as of 2/27/26, \$22,830.	\$ 22,830.00					
	Balance as of 2/27/26. Rescue Land \$20,000.	\$ 20,000.00					
xx-xx-xx-xxx	Scheduling roof and building repairs to be done in FY26 and FY27 with balance of \$22,830 and \$10,000 budget FY27.		\$ 10,000.00				
18-30-57-868	FD Vehicle Reserve	Balance	FY2027	FY2028	FY2029	FY2030	FY2031
	Balance as of 2/27/26	\$ 274,500.00					
	Replace 1998 tanker in 2036 and purchase a combination tanker & pumper. Today's cost \$400,000 to \$450,000. (\$150,000 FY25&26). Budget \$75,000 in FY28, 29 & 30.		\$ 100,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00

		Replacing 3' high swing gate closest to the Terminal building to prevent people from crawling under or over to gain unlawful access to the Airport using FY26 balance. Est. replacement \$2,000.							
		Crack seal parking areas Est. \$5,000. To be done with balance of FY26.							
Account		Town Match for Grants & Improvements Reserve							
18-30-57-821		MEDOT Sidewalk Projects	Balance	FY2027	FY2028	FY2029	FY2030	FY2031	
		Balance as of 2/27/26, \$150,375.47	\$ 150,375.47						
		MEDOT WIN #24367-00. Rte 2 Sidewalk & 400' of sidewalk from Parkway Rd on Rte 26 to Lincoln St. project extended to 8/31/27. Select Board approved project increase October 2024 from \$110,000 Town share to \$230,600 Town Share. Pay \$130,300 due 5/13/26 from \$150,375.47. Balance after payment \$20,075.47. Payments due in FY27: \$60,300 due 9/30/26 and \$40,000 due 5/26/27. Budget \$80,225 to include with \$20,075.47 balance to make two payments in FY27.		\$80,225					
18-30-57-877		Airport - FAA / MEDOT Grants Reserve	Balance	FY2027	FY2028	FY2029	FY2030	FY2031	
98-02-55-001		Balance as of 2/27/26, \$85,036.00. Encumbered to pay when billing is completed.	\$ 85,036.00						
		Design/Construct Apron Rehabilitation. Total \$500,000. FAA share \$275,500; State Share \$12,500; Town share \$12,500; Other \$199,500. The town pays 100% up front and is reimbursed by FAA, State & other. Remaining balance will cover Town's 2.5%.		\$ 12,500.00					
Account		Misc Town Projects, Equipment and Property Improvements Reserves	Balance	FY2027	FY2028	FY2029	FY2030	FY2031	
18-30-57-849	Basketball Court	Balance as of 2/27/26, \$30,000. Est. \$42,000. The project cannot be scheduled until after July 2027 and the amount may need to be increased.	\$ 30,000.00		\$ 12,000.00				

	Intervale	House #1160 to House #1460	6	1.22	Pave		\$ 105,000.00		
	Holt Hill	Intervale to Dead End	1	0.39	Pave		\$ 35,000.00		
	Bailey Road	Walkers Mills Rd to Dead End	1	0.88	Pave	\$ 68,000.00			
	Sunset Lane	Walkers Mills Rd to Intervale Rd	1	0.38	Pave	\$ 38,000.00			
	Riverside Lane	Mayville Rd to Dead End	1	0.14	Pave	\$ 15,000.00			
	Meadowbrook Bridge Road	Flat Road to Town Line	1	0.39	Rebuild / Pave	\$ 70,000.00			
	Paradise	Broad St. to House #160. Manhole Covers.				\$ 131,000.00			
	Evergreen	Repair Work				\$ 9,000.00			
	Eden Lane	Paradis Rd to end of Town Way	1	0.11	Pave	\$ 21,000.00			
	Crack Seal	Misc Town roads, FD parking lot, Airport parking lot				\$ 15,000.00			
	TOTAL ROAD IMPROVEMENTS					\$ 367,000.00	\$ 400,000.00	\$ 400,000.00	\$ 400,000.00
	Sidewalk Maintenance	Broad St. Ext. \$16,000				\$ 16,000.00			
		Concrete - 6' x 240' x 6"							
	Main St Total 370'	Main St. & Church St. areas \$9,000				\$ 9,000.00			
		Mitsy	6'x20'						
		Philbrook Place	7'x20'						
		Bonnema	5'x20'						
		Poksum	5'x56'						
		Vetemus Park	5'x42'						
		Vernon St - Gem Musuem	5'x102'						
		Ruthie's / PO	12'x108'						
	Church St Total 66'		7'x42'						
			7'x24'						
		Bottom of Church St	6'x100'						
18-30-57-823	TOTAL SIDEWALK MAINTENANCE					\$ 25,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
64-01-55-001									
18-30-57-844	TOTAL DRAINAGE MAINTENANCE	Balance as of 2/27/26, \$501.				\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
85-01-55-001									
	Total Capital Proposed FY2027					\$ 1,049,225.00			
	Total Capital FY2026					\$ 1,283,850.00			
	Less than FY2026				22.36%	\$ 234,625.00			
					% Decrease	\$ Decrease			

Updated 5/1/26	AIRPORT	DESCRIPTION	FY26 Budget	FY27 Budget	% Increase Decrease	\$ Increase Decrease
		3% increase plus \$.45/hr adjustment for state minimum wage for Assistant; 3% for stipends.				
21-10-51-116	Airport Coordinator	Stipend increase 3%.	\$ 18,250	\$ 18,798	3.0%	\$ 548
21-10-51-106	Airport Assistant	20 hours per month. \$23.79/hr. 3% increase.	\$ 5,438	\$ 5,710	5.0%	\$ 272
	Snow Removal - Staff	2 staff @\$65/hr. Estimate 150 hours. (30 storms, est 5 hours per storm)	\$ -	\$ 10,000		\$ 10,000
21-10-51-420	Personnel Expenses	Mileage, meetings, miscellaneous unexpected. \$360 cell reimbursement.	\$ 660	\$ 660	0.0%	\$ -
21-10-52-510	Advertising / Printing	Miscellaneous advertising notices.	\$ 250	\$ 500	100.0%	\$ 250
21-10-52-516	RR/AVGAS Fees	Credit card fees for fuel purchases for QT Software Program. Average \$200/month.	\$ 3,500	\$ 2,400	-31.4%	\$ (1,100)
21-10-55-504	Site License Fee	Site Renewal \$20. Tier II Airport Report \$100.	\$ 150	\$ 150	0.0%	\$ -
21-50-52-519	Snow Removal - Maintenance, Parts & Labor	Annual Loader servicing est. \$1,000; Hydraulic transmission line repair est. \$2,500; Cutting edges, misc parts, \$1,500.	\$ 89,000	\$ 5,000	-94.4%	\$ (84,000)
21-50-52-519	Snow Removal - Fuel	966 Loader and Mini loader est. 600 gallons diesel @ \$3/gallon.	\$ -	\$ 1,800		\$ 1,800
21-50-52-519	Snow Removal - Rental	Mini loader estimate same 5/month rental \$17,500.	\$ -	\$ 17,500		\$ 17,500
21-50-52-519	Snow Removal - Equipment	Plow for Mini Loader.	\$ -	\$ 10,000		\$ 10,000
21-50-52-573	Mowing Services	Mow inside fence area, trim around runway lights, inside weather stations and signs. Mow outside of fence next to cemetery and Cross Pit Road. Trim around trees and sign. Young & Fleet.	\$ 3,500	\$ 3,800	8.6%	\$ 300
21-50-52-575	Mowing Services	Front, side and back of building. Walkway. Contract with Countryside.	\$ 3,000	\$ 3,000	0.0%	\$ -
21-50-53-405	Aviation Fuel	Est. 2 deliveries between 8,300 - 8,600 gallons per delivery.	\$ 125,000	\$ 82,000	-34.4%	\$ (43,000)
14-50-52-500	Contracted Services	Annual: Domaine Name Godaddy \$110.85; Fuel System QT Pod Program \$1,675; Automatic Fire Monitoring Service \$795; Air Nav renewal \$171; furnace cleaning \$150; Fire Extinguisher inspections \$295.	\$ 3,000	\$ 3,200	6.7%	\$ 200
24-50-52-512	Maintenance & Repair	Replacements, repairs, maintenance of facility. Small equipment, crack sealing.	\$ 15,000	\$ 15,000	0.0%	\$ -
24-50-52-520	Sanitation Services	Cassella waste pickup. Annual tank pump.	\$ 600	\$ 550	-8.3%	\$ (50)
24-50-52-521	Telephone / Internet	All telephone & internet lines changed to FirstLight.	\$ 1,300	\$ 1,950	50.0%	\$ 650
24-50-53-100	Supplies	Miscellaneous operational for facility.	\$ 1,500	\$ 1,500	0.0%	\$ -

24-50-53-403	Heating Fuel	500 gallon above ground propane tank. Estimate	\$ 1,150	\$ 1,525	32.6%	\$ 375
24-50-55-101	Utilities, Water	750 gallons @ \$2.03/gallon. Estimate \$155 quarterly.	\$ 625	\$ 625	0.0%	\$ -
24-50-55-103	Utilities, Electric	Monthly average \$525.	\$ 6,700	\$ 6,300	-6.0%	\$ (400)
27-20-52-703	Airport Liability Insurance	Airport General Liability Renewal Insurance	\$ 4,065	\$ 4,065	0.0%	\$ -
	Total Airport		\$ 282,688	\$ 196,033	-30.7%	\$ (86,655)

REVENUES: SEE ATTACHED

Wages		\$	34,508
SSI	6.20%	\$	2,139.50
Medicare	1.45%	\$	500.37
Paid Family Medical Leave	0.50%	\$	172.54

Updated 5/1/26	OXFORD COUNTY TAXES	Description	FY26 Budget	FY27 Budget	% Increase Decrease	\$ Increase Decrease
19-20-52-500	Miscellaneous Accounts	Oxford County Taxes	\$ 1,241,274	\$ 1,218,376	-1.8%	\$ (22,898)
	Total Oxford County Taxes		\$ 1,241,274	\$ 1,218,376	-1.8%	\$ (22,898)

	Increase
\$ 1,218,376	(22,898)
\$ 1,241,274	398,666
\$ 842,608	260,739
\$ 581,869	56,595
\$ 525,274	28,951
\$ 496,323	

Updated 5/1/26	MSAD #44	Description	FY26 Budget	FY27 Budget	% Increase Decrease	\$ Increase Decrease
19-30-52-500	Contracted Services	MSAD 44 Assessment - Estimate from Mark 3/13. Most likely will change.	\$ 4,776,041	\$ 5,076,932	6.3%	\$ 300,891
	Total MSAD 44		\$ 4,776,041	\$ 5,076,932	6.3%	\$ 300,891

	Increase/Decrease
FY2027	\$ 5,076,932
FY2026	\$ 4,776,041
FY2025	\$ 4,332,897
FY2024	\$ 3,758,950
FY2023	\$ 3,600,612
FY2022	\$ 3,396,418