

1. 2026-01-26 FC Meeting Agenda

Documents:

[2026-01-26 FC MTG AGENDA.PDF](#)

2. Finance Committee Policy

Documents:

[4. FINANCE COMMITTEE POLICY AMENDED 2022-02-07.PDF](#)

3. 2026 FC Meeting Schedule

Documents:

[5A. FINANCE COMMITTEE MEETINGS 2026 \(012026\).PDF](#)

4. 2026 Budget-CIP Workshop Schedule

Documents:

[5B. 2026 BUDGET-CIP CALENDAR UPDATED.PDF](#)

5. December 2025 Expenditure Report

Documents:

[7A. DECEMBER 2025 EXPENDITURE REPORT \(FC VERSION\).PDF](#)

6. December 2025 Revenue Report

Documents:

[7B. DECEMBER 2025 REVENUE REPORT \(FC VERSION\).PDF](#)

7. 12/31/25 General Fund Balance Sheet

Documents:

[7C. GEN FUND BAL SHT 123125.PDF](#)

Town of Brunswick, Maine
Finance Committee Meeting
Monday, January 26, 2026 at 4:00 PM
Council Chamber, 85 Union Street

HOW TO WATCH AND COMMENT VIA ZOOM

<https://us02web.zoom.us/j/85263648236?pwd=LRCUlpocb3VUMf3Qh4ubdIURavzTqt.1>

HOW TO WATCH VIA TV3 OR LIVE STREAM

*THE LINK TO VIEW OR LISTEN TO THE MEETING ON TV3 (Channel 3 on Comcast) or
VIA LIVE STREAM FROM THE TOWN'S WEBSITE*

<http://tv3hd.brunswickme.org/CablecastPublicSite/watch/1?channel=1>

Agenda

Staff:

1. Acknowledgement that meeting was properly noticed
2. Request nominations for Finance Committee Chair

ACTION – Receive nomination, hold vote

Finance Committee Chair:

1. Request nominations for Finance Committee Vice-Chair
ACTION – Receive nomination, hold vote
2. Adjustments to agenda / Public comment
3. Review of meeting minutes from 12/22/25
REQUESTED ACTION – Approval of minutes
4. Review Finance Committee Policy/Charge
REQUESTED ACTION – Acceptance of FC Policy/Charge
5. Review 2026 FC meeting calendar
REQUESTED ACTION – Acceptance of 2026 meeting calendar
6. Long-term Financial Planning – review model
7. Review December 2025 Financial Reports
 - a. General Fund Expenditures
 - b. General Fund Revenues
 - c. General Fund Balance Sheet
8. Adjourn

Town of Brunswick, Maine Finance Committee

Purpose. The Finance Committee is established as a sub-committee of the Town Council, intended to provide Councilors with an opportunity for in-depth review and analysis of the Town's financial matters, resulting in feedback for staff and recommendations to the Town Council. The purpose of this policy is to establish the composition and responsibilities of the Town's Finance Committee.

Members.

- The Finance Committee shall be a standing committee of the Town Council.
- The Committee shall be comprised of three members of the Town Council appointed by the Council Chair.
- Members shall be appointed annually at the Town Council's first meeting in January, or as soon thereafter as possible. Members shall each serve terms of one year and until a successor is appointed.
- It is recommended that councilors serve at least one year on the Committee.
- To enable as many councilors as possible to serve on the Committee, Councilors shall serve no longer than three consecutive terms. Councilors may be re-appointed to the Committee after a one year absence.
- At its first meeting, the Committee shall select its chair and vice chair.
- Should, in the opinion of the Council Chair, circumstances require the extension of the sitting Committee's term beyond the end of the year, the Chair shall announce his/her determination to the Town Council and the terms shall be temporarily extended. The succeeding Committee shall serve the remainder of the term.

Meetings. The Committee shall meet at least once per month. The meeting dates shall be established at the Committee's first meeting. The Committee chair shall call additional meetings as the chair deems necessary, as voted by a majority of the Committee's members, or as directed by the Town Council. The Committee shall give public notice of its meetings in accordance with Maine's Freedom of Access Act (FOAA) and rules established by the Town Council, and when possible the meetings should be held in the Council Chambers and be televised. A majority of the members appointed to the Committee shall constitute a quorum. A majority of concurring votes shall be necessary to constitute an action on any matter.

Responsibilities. The Finance Committee shall perform the following tasks and functions:

1. Encourage and participate in long-range financial planning.
2. Participate in review of the annual budget as recommended by the town manager and provide commentary to the Town Council.
3. Review monthly budget to actual statements as prepared by the Finance Department.
4. Review policies, ordinances, official statements and other documents connected with the issuance of debt.

5. Review and suggest updates to the Master Schedule of Revenues, Charges, Fees and Fines, Appendix B to the Municipal Code of Ordinances.
6. Review the Town's risk management activities and insurance coverage.
7. Review, as requested by the town manager, bid specifications and requests for proposals for the purchase of goods or services.
8. In consultation with the Town's administration, assist or prepare policies and/or procedures relating to the financial affairs of the Town.
9. Review and administer the Capital Improvement Program (CIP) Policy, review the Town Manager's proposed CIP, hold public CIP workshops, and provide recommendations prior to the delivery of the CIP to the Town Council.
10. Oversee the Town's independent audit through participation in selection of the independent auditor, communication with the auditor during the annual audit, review of the results of the audit, and evaluation of the auditor's performance.
11. Review and report on the Town's investments.
12. Receive and review the reports and recommendations of the Town's Trust Fund Advisory Committee.
13. Perform such other tasks and functions as may be delegated to it by the Town Council from time to time.

The Finance Committee may adopt rules of procedure, consistent with this policy, to enable it to perform its functions.

Conflict of Interest. Members of the Finance Committee shall adhere to the conflict of interest policy which was established by the Town Council in its Rules and Procedures.

Administration. The Finance Director shall be responsible to provide for the administration of the affairs of the Finance Committee, including preparing agendas and minutes, posting public hearings, handling correspondence, and maintaining all official records.

Proposed to Town Council:	July 21, 2014
Adopted by Town Council:	August 4, 2014
Amended by Town Council:	February 16, 2016
Amended by Town Council:	November 7, 2016
Amended by Town Council:	June 4, 2018
Amended by Town Council:	February 7, 2022

Town of Brunswick
2026 Finance Committee Meeting Calendar

RESPONSIBLE	DATE	DAY	TIME	*	ACTION	COMMENTS
Fin Committee	1/26/2026	Mon	4:00 PM		Finance Committee meeting	Adopt meeting schedule; Review December 2025 GF financials; Long-term Financial Planning
Council/FC	1/26/2026	Mon	6:30 PM	CIP	CIP Workshop	2027-2031 CIP DRAFT #1
Council/FC	2/9/2026	Mon	6:30 PM	CIP	CIP Workshop	
Fin Committee	2/23/2026	Mon	4:00 PM		Finance Committee meeting	Review Debt Disclosure Policy; Debt Ratios Review/approve Continuing Disclosure Statement;
Council/FC	2/23/2026	Mon	6:30 PM	CIP	CIP Workshop	
Fin Committee	3/30/2026	Mon	4:00 PM		Finance Committee meeting	Tax Acquired RE Policy amendment
Fin Committee	7/27/2026	Mon	4:00 PM		Finance Committee meeting	Review Investment Policy; 6/30/26 cash balances Proprietary Funds
Fin Committee	8/31/2026	Mon	4:00 PM		Finance Committee meeting	Review Fund Balance Policy; Review fund balance projections;
Fin Committee	9/28/2026	Mon	4:00 PM		Finance Committee meeting	2026 Tax Commitment; Tax Increment Financing; Review TIF/CEA Policy
Council/FC	10/12/2026	Mon	6:30 PM	CIP	CIP Workshop	2028-2032 CIP DRAFT #1
Fin Committee	10/26/2026	Mon	4:00 PM		Finance Committee meeting	
Council/FC	10/26/2026	Mon	6:30 PM	CIP	CIP Workshop	
Council/FC	11/9/2026	Mon	6:30 PM	CIP	CIP Workshop	
Council/FC	11/23/2026	Mon	6:30 PM	CIP	CIP Workshop	
Fin Committee	11/30/2026	Mon	4:00 PM		Finance Committee meeting	
Council/FC	12/14/2026	Mon	6:30 PM	CIP	CIP Workshop	
Fin Committee	12/28/2026	Mon	4:00 PM		Finance Committee meeting	

Town of Brunswick
2026-27 Budget and 2027-2031 CIP
Town Council Meeting Calendar

RESPONSIBLE	DATE	DAY	TIME	*	ACTION	COMMENTS
Council	1/5/2026	Mon	6:30 PM		Regular Council Meeting Inauguration	
Council	1/20/2026	Tue	6:30 PM		Regular Council Meeting	
Council/FC	1/26/2026	Mon	6:30 PM	CIP	CIP Workshop	2027-2031 CIP DRAFT #1
Council	2/2/2026	Mon	6:30 PM		Regular Council Meeting	
Council/FC	2/9/2026	Mon	6:30 PM	CIP	CIP Workshop	
Depts	2/5/2026	Thu		Budg		Munic Dept Personnel Budgets Due
Depts	2/12/2026	Thu		Budg		Benefits back to departments
Council	2/17/2026	Tue	6:30 PM		Regular Council Meeting	
Depts	2/19/2026	Thu		Budg		Munic Dept Budgets Due; Mgr's review begins
Council/FC	2/23/2026	Mon	6:30 PM	CIP	CIP Workshop	
Council	3/2/2026	Mon	6:30 PM		Regular Council Meeting	Council Receives Mgr's CIP
Council	3/9/2026	Mon	6:30 PM	Budg CIP	Council Workshop	Council Budget/CIP Workshop; Mgr's prelim budget
Council	3/16/2026	Mon	6:30 PM		Regular Council Meeting	
Council	3/23/2026	Mon	6:30 PM	Budg CIP	Council Workshop	Council Budget/CIP Workshop;
Council	3/30/2026	Mon	6:30 PM	Budg CIP	Council Workshop	Council Budget/CIP Workshop;
Council	4/6/2026	Mon	6:30 PM		Regular Council Meeting	
Council	4/9/2026	Thu	6:30 PM	Budg CIP	Council Workshop and Special Council Meeting (set Public Hearing)	Council Budget/CIP Workshop & Meeting; Receive Mgr's budget Set Budget/CIP Public Hearing
Council	4/13/2026	Mon	6:30 PM	Budg CIP	Council Workshop	Council Budget/CIP Workshop School Dept Presentation
Council	4/21/2026	Tue	6:30 PM		Regular Council Meeting	
Council	4/23/2026	Thu	6:30 PM	Budg CIP	Special Council Meeting (Public Hearing)	Budget & CIP Public Hearing - Charter Sec 502
Council	4/27/2026	Mon	6:30 PM	Budg CIP	Council Workshop	Council Budget/CIP Workshop
Council	4/29/2026	Wed	6:30 PM	Budg CIP	Council Workshop	Council Budget/CIP Workshop
Council	5/4/2026	Mon	6:30 PM		Regular Council Meeting	
Council	5/6/2026	Wed	6:30 PM	Budg CIP	OPTIONAL Council Workshop	Council Budget/CIP Workshop

**Town of Brunswick
2026-27 Budget and 2027-2031 CIP
Town Council Meeting Calendar**

RESPONSIBLE	DATE	DAY	TIME	*	ACTION	COMMENTS
Council	5/11/2026	Mon	6:30 PM	Budg CIP	Special Council Meeting (Budget & CIP Adoption)	Budget & CIP Adoption - 10 or More Days after Public Hearing; within 45 days of Referendum
Council	5/18/2026	Mon	6:30 PM		Regular Council Meeting	
Council	6/1/2026	Mon	6:30 PM		Regular Council Meeting	
Public	6/9/2026	Tue	8:00 AM	Budg	Election	School Budget Referendum - 20-A MRSA 1486
Council	6/15/2026	Mon	6:30 PM		Regular Council Meeting	
Council	6/29/2026	Mon	5:00 PM		Special Council Meeting 2025-26 Year-end	
Council	7/6/2026	Mon	6:30 PM		Regular Council Meeting	
Council	7/20/2026	Mon	6:30 PM		Regular Council Meeting	
Council	8/3/2026	Mon	6:30 PM		Regular Council Meeting	
Council	8/17/2026	Mon	6:30 PM		Regular Council Meeting	
Council	9/8/2026	Tue	6:30 PM		Regular Council Meeting	
Council	9/21/2026	Mon	6:30 PM		Regular Council Meeting	
Council	10/5/2026	Mon	6:30 PM		Regular Council Meeting	
Council/FC	10/12/2026	Mon	6:30 PM	CIP	CIP Workshop 2028-2032 CIP DRAFT #1	
Council	10/19/2026	Mon	6:30 PM		Regular Council Meeting	
Council/FC	10/26/2026	Mon	6:30 PM	CIP	CIP Workshop	
Council	11/2/2026	Mon	6:30 PM		Regular Council Meeting	
Council/FC	11/9/2026	Mon	6:30 PM	CIP	CIP Workshop	
Council	11/16/2026	Mon	6:30 PM		Regular Council Meeting	
Council/FC	11/23/2026	Mon	6:30 PM	CIP	CIP Workshop	
Council	12/7/2026	Mon	6:30 PM		Regular Council Meeting	
Council/FC	12/14/2026	Mon	6:30 PM	CIP	CIP Workshop	
Council	12/21/2026	Mon	6:30 PM		Regular Council Meeting	

DECEMBER 2025 EXPENDITURE REPORT

FOR 2026 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
00 Trans to Other Funds							
19000 General Fund Transfers Out	4,328,623	6,596,143	6,596,143.00	.00	.00	.00	100.0%
TOTAL Trans to Other Funds	4,328,623	6,596,143	6,596,143.00	.00	.00	.00	100.0%
10 General Government							
11000 Administration	809,426	835,095	405,686.94	70,366.40	32,947.39	396,460.67	52.5%
11100 Finance Department	1,099,258	1,110,058	532,660.26	64,922.89	10,981.49	566,416.25	49.0%
11150 Technology Services Dept	879,936	883,736	458,368.92	70,101.50	164,253.93	261,113.15	70.5%
11200 Municipal Officers	298,107	298,107	108,225.11	40,959.73	.00	189,881.89	36.3%
11210 Munic Bldg - 85 Union	297,512	297,512	131,844.10	28,517.01	550.80	165,117.10	44.5%
11230 Risk Management	833,814	833,814	609,156.76	292,798.84	.00	224,657.24	73.1%
11240 Employee benefits	0	0	-250,838.15	-46,244.91	.00	250,838.15	100.0%
11250 Cable TV	127,923	127,923	55,057.66	8,536.49	3,750.00	69,115.34	46.0%
11300 Assessing	424,050	507,933	249,632.05	28,009.60	16,069.72	242,231.45	52.3%
11600 Town Clerk & Elections	587,314	587,314	258,977.35	34,538.64	.00	328,336.65	44.1%
11800 Engineering	318,179	346,929	182,397.95	21,918.42	.00	164,531.05	52.6%
11900 Planning Department	1,256,392	1,326,504	541,339.18	89,227.98	40,102.97	745,062.22	43.8%
11950 Economic Development Dept	324,557	324,557	176,690.96	37,802.26	.00	147,866.04	54.4%
TOTAL General Government	7,256,468	7,479,483	3,459,199.09	741,454.85	268,656.30	3,751,627.20	49.8%
20 Public Safety							
12100 Fire Department	5,846,842	5,866,374	2,976,686.16	450,187.03	55,971.05	2,833,717.16	51.7%
12150 Central Fire Station	14,802	14,802	227.42	46.77	.00	14,574.58	1.5%
12160 Emerson Fire Station	117,700	117,700	35,585.21	9,587.64	620.89	81,493.90	30.8%
12170 New Central Fire Station	134,800	134,800	40,323.76	7,822.91	508.02	93,968.22	30.3%
12200 Police Department	6,305,640	6,305,640	3,097,675.41	517,722.00	10,161.04	3,197,803.55	49.3%
12210 Police Special Detail	0	0	9,930.61	1,184.54	.00	-9,930.61	100.0%
12220 Emergency Services Dispatch	1,379,109	1,379,109	653,969.50	106,904.13	400.65	724,738.85	47.4%
12250 Police Station Building	165,387	165,387	75,508.25	15,299.55	1,457.98	88,420.77	46.5%
12310 Streetlights	80,000	80,000	24,882.35	6,082.60	.00	55,117.65	31.1%
12320 Traffic Signals	66,000	66,000	14,979.67	2,212.16	.00	51,020.33	22.7%
12330 Hydrants	908,316	908,316	233,607.70	.00	.00	674,708.30	25.7%
12340 Civil Emergency Preparedness	2,000	2,000	.00	.00	.00	2,000.00	.0%

DECEMBER 2025 EXPENDITURE REPORT

FOR 2026 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL Public Safety	15,020,596	15,040,128	7,163,376.04	1,117,049.33	69,119.63	7,807,632.70	48.1%
30 Public Works							
13100 Public Works Administration	725,589	725,589	347,781.21	55,625.23	.00	377,807.79	47.9%
13110 PW General Maintenance	3,308,754	3,323,754	1,242,771.25	378,260.35	434,398.83	1,646,583.92	50.5%
13130 Refuse Collection	828,260	828,260	326,900.90	63,765.36	221,627.59	279,731.51	66.2%
13140 Recycling	730,670	730,670	299,752.55	56,956.92	122,548.28	308,369.17	57.8%
13150 PW Central Garage	1,300,185	1,303,830	488,620.22	68,901.90	17,240.02	797,970.01	38.8%
TOTAL Public Works	6,893,458	6,912,103	2,705,826.13	623,509.76	795,814.72	3,410,462.40	50.7%
40 Human Services							
14100 Human Services	601,691	601,691	225,301.27	32,511.43	5,370.45	371,019.28	38.3%
TOTAL Human Services	601,691	601,691	225,301.27	32,511.43	5,370.45	371,019.28	38.3%
45 Education							
14500 School Department	57,709,853	57,709,853	23,861,655.09	3,919,486.79	.00	33,848,197.91	41.3%
TOTAL Education	57,709,853	57,709,853	23,861,655.09	3,919,486.79	.00	33,848,197.91	41.3%
50 Recreation and Culture							
15000 Recreation Administration	878,469	878,469	420,065.43	63,163.42	785.51	457,618.06	47.9%
15050 Rec Buildings and Grounds	1,562,526	1,632,090	713,771.12	120,122.88	60,483.73	857,834.77	47.4%
15250 Rec Building 211	438,832	438,832	151,088.48	22,742.04	.00	287,743.52	34.4%
15300 Teen Center	40,000	40,000	40,000.00	.00	.00	.00	100.0%
15310 People Plus	220,000	220,000	217,823.57	4,869.98	.00	2,176.43	99.0%
15400 Curtis Memorial Library	1,955,600	1,955,600	974,691.12	168,445.99	2,080.92	978,827.96	49.9%
TOTAL Recreation and Culture	5,095,427	5,164,991	2,517,439.72	379,344.31	63,350.16	2,584,200.74	50.0%
60 Intergovernmental							

DECEMBER 2025 EXPENDITURE REPORT

FOR 2026 06

60	Intergovernmental	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
16000	County tax	2,181,757	2,181,757	2,181,757.00	.00	.00	.00	100.0%
	TOTAL Intergovernmental	2,181,757	2,181,757	2,181,757.00	.00	.00	.00	100.0%
70 Unclassified								
17000	Promotion and Development	570,640	570,640	280,160.89	3,092.86	3,200.00	287,279.11	49.7%
17010	Additional School Assistance	10,000	10,000	.00	.00	.00	10,000.00	.0%
17020	Cemetery Care	3,500	3,500	1,250.00	.00	.00	2,250.00	35.7%
17030	Contingency Reserve	500,000	500,000	.00	.00	.00	500,000.00	.0%
	TOTAL Unclassified	1,084,140	1,084,140	281,410.89	3,092.86	3,200.00	799,529.11	26.3%
80 Debt Service								
18040	Police Station Bond	339,281	339,281	309,203.13	.00	.00	30,077.87	91.1%
18060	Sch Revolving Reno Fund Bond	0	0	.02	.00	.00	-.02	100.0%
18070	2017 CIP GO Bonds	75,740	75,740	70,776.25	.00	.00	4,963.75	93.4%
18090	2022 Fire Station Bond	878,169	878,169	720,959.40	.00	.00	157,209.60	82.1%
18100	2022 Taxable GO Bond	501,375	501,375	501,375.29	501,375.29	.00	-.29	100.0%
	TOTAL Debt Service	1,794,565	1,794,565	1,602,314.09	501,375.29	.00	192,250.91	89.3%
GRAND TOTAL		101,966,578	104,564,854	50,594,422.32	7,317,824.62	1,205,511.26	52,764,920.25	49.5%

** END OF REPORT - Generated by Julia Henze **

DECEMBER 2025 REVENUE REPORT

FOR 2026 06

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
10 Taxes						
111190 41101 Property Taxes	60,394,773	60,394,773	60,408,721.30	.00	-13,948.30	100.0%
111190 41103 Deferred Property Tax	-200,000	-200,000	.00	.00	-200,000.00	.0%
111190 41104 Tax Abatements	-125,000	-125,000	-24,300.47	-3,824.55	-100,699.53	19.4%
111190 41105 Interest on Taxes	58,000	58,000	50,694.61	5,944.95	7,305.39	87.4%
111190 41106 Tax Lien Costs Revenue	10,000	10,000	18,669.44	.00	-8,669.44	186.7%
111190 41107 Tax Lien Interest Rev	10,000	10,000	19,483.19	.00	-9,483.19	194.8%
111190 41109 Payment in Lieu of Ta	500,000	500,000	471,464.05	366,925.00	28,535.95	94.3%
111190 41197 BETE reimbursement	869,249	869,249	869,249.00	869,249.00	.00	100.0%
111190 41198 Homestead exemption r	1,329,536	1,329,536	1,107,601.92	.00	221,934.08	83.3%
111190 41199 Miscellaneous tax adj	-689	-689	.00	.00	-689.00	.0%
111191 41110 Excise Tax - Auto	4,100,000	4,100,000	2,401,494.41	315,104.43	1,698,505.59	58.6%
111191 41111 Excise Tax Boat/ATV/S	25,000	25,000	3,245.70	22.40	21,754.30	13.0%
111191 41112 Excise Tax - Airplane	3,000	3,000	-46.01	.00	3,046.01	-1.5%
TOTAL Taxes	66,973,869	66,973,869	65,326,277.14	1,553,421.23	1,647,591.86	97.5%
TOTAL REVENUES	66,973,869	66,973,869	65,326,277.14	1,553,421.23	1,647,591.86	
20 Licenses & Fees						
121111 42207 Passport Fees	20,000	20,000	10,500.00	1,820.00	9,500.00	52.5%
121111 42209 Passport Picture Reve	6,500	6,500	4,290.00	825.00	2,210.00	66.0%
121411 42100 Building Permits	225,000	225,000	205,225.96	12,846.19	19,774.04	91.2%
121411 42101 Electrical Permits	50,000	50,000	64,305.75	8,455.20	-14,305.75	128.6%
121411 42102 Plumbing Permits	45,000	45,000	17,862.50	1,942.50	27,137.50	39.7%
121611 42200 Hunting & Fishing Lic	455	455	148.03	42.00	306.97	32.5%
121611 42201 Dog License Fee	2,302	2,302	1,209.00	807.00	1,093.00	52.5%
121611 42202 Vital Statistics	40,000	40,000	23,741.80	3,523.60	16,258.20	59.4%
121611 42203 General Licenses	28,325	28,325	7,080.00	3,830.00	21,245.00	25.0%
121611 42204 Victualers/Innkeepers	27,995	27,995	2,762.50	187.50	25,232.50	9.9%
121611 42205 Shellfish Licenses	38,850	38,850	266.36	.00	38,583.64	.7%
121611 42206 Neutered/Spayed Dog L	3,514	3,514	2,210.00	1,510.00	1,304.00	62.9%
121611 42210 Mooring fees	22,875	22,875	125.00	.00	22,750.00	.5%
121611 42215 Marijuana Licenses	13,100	13,100	8,600.00	.00	4,500.00	65.6%
121911 42300 Planning Board Appl F	40,000	40,000	88,552.25	39,725.00	-48,552.25	221.4%
122121 42400 Fire Permits	2,000	2,000	1,630.00	400.00	370.00	81.5%
122221 42500 Conc Weapons Permits	500	500	110.00	.00	390.00	22.0%
122221 42501 Parking Permit fee	300	300	50.00	.00	250.00	16.7%
123131 42600 Public Works Opening	20,000	20,000	5,020.00	1,205.00	14,980.00	25.1%

DECEMBER 2025 REVENUE REPORT

FOR 2026 06

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
TOTAL Licenses & Fees	586,716	586,716	443,689.15	77,118.99	143,026.85	75.6%
TOTAL REVENUES	586,716	586,716	443,689.15	77,118.99	143,026.85	
30 Intergovernmental						
131122 43509 COPS Grant	45,000	45,000	.00	.00	45,000.00	.0%
131132 43103 Highway Grant Fund	230,000	230,000	313,048.00	313,048.00	-83,048.00	136.1%
131142 43104 State General Assista	175,000	175,000	25,716.10	.00	149,283.90	14.7%
131152 43108 IFW-MerePoint Boat La	10,000	10,000	15,000.00	.00	-5,000.00	150.0%
131190 43102 State Tax Exemption R	140,000	140,000	128,846.76	91,942.00	11,153.24	92.0%
131192 43101 State Revenue Sharing	5,931,300	5,931,300	3,169,175.83	407,541.38	2,762,124.17	53.4%
131192 43106 Snowmobile Receipts	1,500	1,500	.00	.00	1,500.00	.0%
134546 43120 State Education Subsi	17,551,903	17,551,903	9,387,337.03	1,383,860.49	8,164,565.97	53.5%
134546 43123 State Education Other	0	0	103,464.00	.00	-103,464.00	100.0%
134546 43125 State Agency Client	0	0	9,243.70	4,200.25	-9,243.70	100.0%
TOTAL Intergovernmental	24,084,703	24,084,703	13,151,831.42	2,200,592.12	10,932,871.58	54.6%
TOTAL REVENUES	24,084,703	24,084,703	13,151,831.42	2,200,592.12	10,932,871.58	
40 Charges for services						
141111 44110 Agent Fee Auto Reg	75,000	75,000	39,842.50	4,876.00	35,157.50	53.1%
141111 44111 Agent Fee Boat/ATV/Sn	1,200	1,200	773.00	260.00	427.00	64.4%
141211 44121 Rental of Property	203,066	203,066	117,865.79	33,294.99	85,200.21	58.0%
141611 44131 Advertising Fees	0	0	284.56	.00	-284.56	100.0%
142121 44155 Ambulance Service Fee	1,400,000	1,400,000	849,565.72	194,761.52	550,434.28	60.7%
142121 44166 Special Detail - Fire	2,000	2,000	6,129.50	.00	-4,129.50	306.5%
142221 44161 Witness Fees	5,500	5,500	.00	.00	5,500.00	.0%
142221 44162 Police Reports	3,000	3,000	1,813.51	.00	1,186.49	60.5%
142221 44163 School Resource Offic	125,000	125,000	.00	.00	125,000.00	.0%
142221 44165 Special Detail - Poli	3,000	3,000	10,510.00	1,334.00	-7,510.00	350.3%
142221 44167 Dispatch Services fee	196,093	196,093	98,917.86	16,486.31	97,175.14	50.4%
142221 44168 ACO Services fees	24,926	24,926	12,463.18	.00	12,462.82	50.0%
143131 44174 PW Labor & Materials	500	500	.00	.00	500.00	.0%
143431 44175 Recycling Revenue	7,500	7,500	10,658.63	.00	-3,158.63	142.1%
144545 44100 School Tuition	175,000	175,000	114,697.52	2,051.25	60,302.48	65.5%
144545 44101 School Transportation	0	0	24,466.71	10,000.00	-24,466.71	100.0%
144545 44121 Rental of Property	0	0	23,029.35	12,558.67	-23,029.35	100.0%
145051 44121 Rental of Property	15,000	15,000	10,180.88	2,150.00	4,819.12	67.9%

DECEMBER 2025 REVENUE REPORT

FOR 2026 06

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
TOTAL Charges for services	2,236,785	2,236,785	1,321,198.71	277,772.74	915,586.29	59.1%
TOTAL REVENUES	2,236,785	2,236,785	1,321,198.71	277,772.74	915,586.29	
50 Fines & Penalties						
151611 45108 Gen License Late Pena	165	165	.00	.00	165.00	.0%
151611 45109 Mooring Fee Late Pena	500	500	50.00	.00	450.00	10.0%
151611 45110 Victualers Lic Late P	270	270	285.00	.00	-15.00	105.6%
151621 45103 Unlicensed Dog Fines	2,500	2,500	525.00	25.00	1,975.00	21.0%
152121 45104 False Alarm Fire	1,000	1,000	.00	.00	1,000.00	.0%
152121 45107 Fire Code Violation F	100	100	.00	.00	100.00	.0%
152221 45100 Ordinance Fines	500	500	1,440.30	.00	-940.30	288.1%
152221 45101 Parking Tickets	45,000	45,000	25,671.00	5,702.00	19,329.00	57.0%
152221 45102 Leash Law Fines	200	200	.00	.00	200.00	.0%
152221 45105 False Alarm Police	0	0	5.00	.00	-5.00	100.0%
152221 45106 Restitution	0	0	2,733.90	405.00	-2,733.90	100.0%
TOTAL Fines & Penalties	50,235	50,235	30,710.20	6,132.00	19,524.80	61.1%
TOTAL REVENUES	50,235	50,235	30,710.20	6,132.00	19,524.80	
60 Interest earned						
161193 46100 Interest Earned	1,500,000	1,500,000	843,937.94	181,933.43	656,062.06	56.3%
TOTAL Interest earned	1,500,000	1,500,000	843,937.94	181,933.43	656,062.06	56.3%
TOTAL REVENUES	1,500,000	1,500,000	843,937.94	181,933.43	656,062.06	
70 Donations						
171952 47000 BDC Contrib to Econ D	25,000	25,000	.00	.00	25,000.00	.0%
TOTAL Donations	25,000	25,000	.00	.00	25,000.00	.0%
TOTAL REVENUES	25,000	25,000	.00	.00	25,000.00	
80 Use of fund balance						
181100 48000 Unapprop General Fund	920,000	3,187,520	.00	.00	3,187,520.00	.0%

DECEMBER 2025 REVENUE REPORT

FOR 2026 06

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
181100 48001 Bal of State Revenue	500,000	500,000	.00	.00	500,000.00	.0%
184500 48004 School Balance Forwar	3,250,000	3,250,000	.00	.00	3,250,000.00	.0%
TOTAL Use of fund balance	4,670,000	6,937,520	.00	.00	6,937,520.00	.0%
TOTAL REVENUES	4,670,000	6,937,520	.00	.00	6,937,520.00	
90 Other						
191111 49000 Finance Miscellaneous	1,500	1,500	26,021.98	-3,262.36	-24,521.98	1734.8%
191111 49106 W/C Proceeds	0	0	1,101.45	.00	-1,101.45	100.0%
191111 49210 Insurance Proceeds	0	0	13,872.40	.00	-13,872.40	100.0%
191192 49100 Cable Television	250,000	250,000	56,282.16	.00	193,717.84	22.5%
191611 49000 Town Clerk Miscellane	2,530	2,530	1,364.25	86.00	1,165.75	53.9%
191911 49000 Planning Miscellaneou	200	200	121.50	.00	78.50	60.8%
192121 49000 Fire Miscellaneous	1,000	1,000	40.00	.00	960.00	4.0%
192221 49000 Police Miscellaneous	0	0	479.66	.00	-479.66	100.0%
193131 49000 Public Works Miscella	1,000	1,000	330.62	.00	669.38	33.1%
194141 49103 General Assistance Re	0	0	975.00	.00	-975.00	100.0%
194545 49000 School Miscellaneous	120,000	120,000	17,102.12	7,174.50	102,897.88	14.3%
195051 49000 Recreation Miscellane	400	400	.00	.00	400.00	.0%
199980 48100 General Fund Transfer	1,462,640	1,462,640	1,462,640.00	1,462,640.00	.00	100.0%
TOTAL Other	1,839,270	1,839,270	1,580,331.14	1,466,638.14	258,938.86	85.9%
TOTAL REVENUES	1,839,270	1,839,270	1,580,331.14	1,466,638.14	258,938.86	
GRAND TOTAL	101,966,578	104,234,098	82,697,975.70	5,763,608.65	21,536,122.30	79.3%
** END OF REPORT - Generated by Julia Henze **						

BALANCE SHEET FOR 2026 6

FUND: 1000 General Fund			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
1000	11015	Cash - M&T Bank	-1,477,199.56	138,521.53
1000	11041	Cash - School Payroll	200.00	.00
1000	11050	Petty Cash	.00	3,455.00
1000	11051	Petty Cash - School Cafeteria	.00	200.00
1000	11052	Petty Cash - School General	.00	550.00
1000	11090	Cash over/short	.00	-11.90
1000	11100	Funds Invested - M&T	2,661,860.92	2,682,736.22
1000	11103	Funds Invested - Northeast Bnk	114,701.37	36,678,226.49
1000	11104	Funds Invested - Camden	-5,293,872.69	12,107,642.62
1000	12000	Accounts Receivable	-84,869.80	49,234.49
1000	12010	Accounts Receivable - Ambulanc	42,811.87	549,859.67
1000	12012	Accounts Receivable - School	-68,855.72	39,221.41
1000	12090	Allowance for Uncollectables	.00	-73,647.62
1000	13111	2011-12 Taxes Receivable	.00	47.36
1000	13112	2012-13 Taxes Receivable	.00	475.59
1000	13113	2013-14 Taxes Receivable	.00	1,289.85
1000	13114	2014-15 Taxes Receivable	.00	1,413.84
1000	13115	2015-16 Taxes Receivable	.00	1,545.84
1000	13116	2016-17 Taxes Receivable	.00	1,621.96
1000	13117	2017-18 Taxes Receivable	.00	2,738.66
1000	13118	2018-19 Taxes Receivable	.00	2,820.97
1000	13119	2019-20 Taxes Receivable	.00	7,516.04
1000	13120	2020-21 Taxes Receivable	.00	7,940.24
1000	13121	2021-22 Taxes Receivable	.00	9,219.74
1000	13122	2022-23 Taxes Receivable	.00	11,372.08
1000	13123	2023-24 Taxes Receivable	.00	10,946.45
1000	13124	2024-25 Taxes Receivable	.00	11,222.77
1000	13125	2025-26 Taxes Receivable	-475,301.82	31,077,384.57
1000	13209	2009-10 Tax Liens Receivable	.00	102.90
1000	13210	2010-11 Tax Liens Receivable	.00	132.65
1000	13211	2011-12 Tax Liens Receivable	.00	137.34
1000	13212	2012-13 Tax Liens Receivable	.00	164.34
1000	13213	2013-14 Tax Liens Receivable	.00	164.55
1000	13214	2014-15 Tax Liens Recievable	.00	169.88
1000	13215	2015-16 Tax Liens Receivable	.00	450.92
1000	13216	2016-17 Tax Liens Receivable	.00	466.67
1000	13217	2017-18 Tax Liens Recievable	.00	1,570.62
1000	13218	2018-19 Tax Liens Recievable	.00	1,617.65
1000	13219	2019-20 Tax Liens Receivable	.00	3,182.80
1000	13220	2020-21 Tax Liens Receivable	.00	4,789.97
1000	13221	2021-22 Tax Liens Receivable	.00	5,473.65
1000	13222	2022-23 Tax Liens Receivable	.00	7,198.86
1000	13223	2023-24 Tax Liens Receivable	-10,659.84	107,882.72
1000	13224	2024-25 Tax Liens Receivable	-12,926.98	304,362.71
1000	13300	Tax Lien Cost Receivable	-472.48	17,919.90
1000	13301	Tax Lien Interest Receivable	-1,069.89	17,981.53
1000	13360	Tax Write-offs	.00	146.64
1000	13390	Allow for Uncollectable Taxes	.00	-34,798.59
1000	14010	Accounts Receivable - Intergov	-11,608.70	7,129.48
1000	14090	Lease Receivable	.00	675,645.12
1000	16410	Inventory - Gasoline	-10,146.00	-10,404.87

BALANCE SHEET FOR 2026 6

FUND: 1000 General Fund			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
1000	16420	Inventory - Diesel	-8,441.21	10,379.87
1000	16430	Inventory - Postage	-669.03	12,696.65
1000	17200	Deposit Flexible Benefits	.00	1,236.00
TOTAL ASSETS			-4,636,519.56	84,459,343.83
LIABILITIES				
1000	20010	Accounts Payable	122.00	60.00
1000	20020	School Accts Payable - General	-687.48	-687.48
1000	20100	Active Card Integration Payble	106,640.19	-95,893.29
1000	21044	MAINE PFML	.24	.00
1000	21050	ME PERS Withheld	-5,437.34	-223,552.89
1000	21051	ME PERS Basic Withheld	29.12	-812.62
1000	21052	ME PERS Supplemental Withheld	48.76	-279.15
1000	21053	ME PERS Dependent Withheld	.00	-14.37
1000	21100	MMEHT	-10,060.29	-75,553.03
1000	21101	Income Protection	-410.62	-9,304.42
1000	21102	MMEHT Life	-.82	-1,424.92
1000	21103	Vision Insurance	147.80	-719.91
1000	21104	MMEHT Dental Insurance	-965.88	-11,209.25
1000	21106	Ameritas Dental Insurance	-345.96	-2,794.60
1000	21121	Dependent Care Withheld	3,653.70	-7,120.10
1000	21122	Medical Reimbursement Withheld	-99.23	-5,482.86
1000	22012	Sch - Federal Taxes Payable	.00	3,242.71
1000	22015	Sch - MSRS Retirement	-3,804.62	-348,117.15
1000	22017	Sch - MSRS Insurance	-146.12	-5,101.63
1000	22019	Sch - Levy	.00	-.06
1000	22023	Sch - BC/BS Reserve	-17,027.03	-96,588.58
1000	22030	Sch - Disabilities	16.61	767.25
1000	22035	Sch - BC/BS 2 (SRA)	1,456.41	804,862.08
1000	22037	Sch - Dep Care (SRA)	-6,743.93	-22,577.15
1000	22038	Sch - Dental (SRA)	-438.27	47,822.50
1000	22039	Sch - Med/Eye (SRA)	-9,079.35	22,952.54
1000	22044	Sch - NAVIA Fees	-64.12	-303.64
1000	22046	Sch - MPFML ER	-131.50	.00
1000	22047	Sch - MPFML EE	-181.40	.00
1000	22050	School Payroll Adjustment	222.38	.00
1000	23120	Prepaid Taxes	.00	-2,815.06
1000	23132	Developer Escrow	.00	-1,200.00
1000	23179	State Vitals	77.80	-587.40
1000	23180	State Hunt & Fish Fees	-971.00	-1,072.00
1000	23181	State Dog Licenses	-2,274.00	-2,775.00
1000	23182	State Auto Registrations	-3,612.75	-8,793.00
1000	23183	State Plumbing Fees	652.50	-997.50
1000	23184	State Sales/Use Tax	1,928.12	22.01
1000	23185	State Sales Tax Auto	-100.70	-4,188.82
1000	23186	State Boat/ATV/Snow Reg	-2,456.00	-2,875.00
1000	23188	State Sales Tax Boat/ATV/Snow	-885.50	-885.50
1000	23190	State Water Qual Improv Fund	75.00	-135.00
1000	24197	Deferred Revenue - Ambulance	.00	-320,239.67
1000	24199	Deferred Tax Revenue	.00	-671,916.04

BALANCE SHEET FOR 2026 6

FUND: 1000 General Fund			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
LIABILITIES				
1000	24200	Deferred Tax Lien Cost Revenue	.00	-9,401.98
1000	24201	Deferred Tax Lien Int Revenue	.00	-6,314.06
1000	24290	Deferred Inflow - Leases	.00	-655,846.92
1000	26010	Due To/From	3,033,156.87	-12,166,814.32
1000	26100	Advance To/From	.00	4,027,902.16
TOTAL LIABILITIES			3,082,303.59	-9,856,763.12
FUND BALANCE				
1000	31000	Appropriations	.00	-2,267,520.00
1000	31100	Expenditure Control	7,317,824.62	50,594,422.32
1000	32000	Budgeted Revenues	.00	2,267,520.00
1000	32100	Revenue Control	-5,763,608.65	-82,697,975.70
1000	33000	Budgeted Reserve for Encumbran	-81,895.83	-1,205,511.26
1000	33100	Encumbrances	81,895.83	1,205,511.26
1000	34000	Nonspendable - Advances	.00	-4,027,902.16
1000	34100	Nonspendabl - Inventory/Prepds	.00	-47,588.99
1000	35100	Restricted - School Surplus	.00	-8,056,847.29
1000	35300	Restricted - Hwy Grant Fund	.00	-140,785.00
1000	35400	Restricted - State Rev Sharing	.00	-1,406,919.47
1000	37000	Assigned Budgeted Use of FB	.00	-920,000.00
1000	37100	Assigned Budget Suppl Approp	.00	-2,267,520.00
1000	37300	Assigned for Compens Absences	.00	-265,966.89
1000	37330	Assigned for County Tax	.00	-469,341.00
1000	37400	Assigned CIP - Use of FB	.00	-2,120,000.00
1000	37500	Assigned for PY Encumbrances	.00	-330,755.83
1000	38000	Unassigned Fund Balance	.00	-22,445,400.70
TOTAL FUND BALANCE			1,554,215.97	-74,602,580.71
TOTAL LIABILITIES + FUND BALANCE			4,636,519.56	-84,459,343.83

** END OF REPORT - Generated by Derryen Plante **