

TOWN OF CAMDEN, MAINE

MUNICIPAL BUDGET



JULY 1, 2025 - JUNE 30, 2026

Office of:
Town Manager
Tax Assessor
Tax Collector
Town Clerk
Treasurer
Code Officer
Finance Director
Harbor Clerk



Town Office
P.O. Box 1207
29 Elm Street
Camden, Maine 04843
Phone (207)236-3353
Fax (207)236-7956
<http://www.camdenmaine.gov>

Feb. 25, 2025

Camden Select Board
Camden Budget Committee
29 Elm Street
Camden, ME 04843

Dear Committee Members and Select Board:

In accordance with the Camden Town Charter, Article VI Section 3, I am pleased to submit my proposed Fiscal Year 2025-2026 Budget for the Camden General Fund for your review. This budget is for municipal services only but includes information on the bottom-line assessments for Midcoast Solid Waste and Knox County. It does not include the Town's assessments for the school districts (SAD #28 and Five Town CSD), or the Town's special revenue funds: Wastewater, Opera House, Snow Bowl, and Paid Parking Program.

Introduction

Building the FY26 General Fund budget while minimizing the impact on taxpayers, has been exceedingly difficult this year. New debt service obligations coming due in FY26 have added almost \$147,000 to the budget from FY25. If all the requests made by community members, committees, and department heads were included in the FY26 budget, and we committed to funding all the much-needed capital repairs to buildings, grounds, and infrastructure; as well as the purchase of capital equipment, we would be facing a 21% budget increase over FY25. Recognizing that such an increase would be untenable and too burdensome on taxpayers in a single year, town staff collaborated, prioritized and sacrificed to bring you a budget that reflects a net increase of 5.4% over FY25.

The largest drivers of this year's budget increase, in addition to debt service, include the addition of two positions in the Fire/EMS Department to transition the service to 24-hour shifts and one position in the Parks and Recreation Department, as well as important capital projects and equipment purchases. Costs to deliver services continue to increase along with the cost of capital projects, namely facility repairs/renovations and infrastructure replacement. All the while, the condition of our facilities and infrastructure deteriorate. This problem will continue to be exacerbated by extreme weather events caused by climate change. Compounding this year's budget conundrum is the persistent need for additional human resources to both manage upgrades and perform ongoing maintenance of our facilities and infrastructure, and to meet increased expectations and demands for municipal services, communication, and public engagement. Despite the need, the consequences of keeping the increase to our budget modest this year will be a reduction in personnel in some areas, which equates to a reduction in services across several town departments.

The budget before you addresses what I, as the Town Manager, see as our most pressing issues and opportunities for the present. This budget also best positions the Town for the future, based on feedback I've received from department heads, the Select Board and community members. However, this budget certainly does not address all our challenges and opportunities. For example, we have a backlog of more than \$25 million in capital projects for

facilities, grounds and the harbor, \$2.5 million in capital equipment needs, and \$21 million in public infrastructure projects that need to be addressed. To keep on schedule with maintaining all our facilities and infrastructure, there are more than \$6,500,000 worth of projects in FY26 alone that should be addressed. I appreciate that it is not realistic to saddle taxpayers with the burden of this debt service. Therefore, wants must be subordinated for needs, and we must be cognizant now, and into the future, that there will be consequences for choosing not to address certain needs.

With the above in mind, I once again would like to emphasize that our annual budget is the foundational policy we set as a community; virtually all other policy decisions in the upcoming financial year will be subject to this budget. For this reason, we must keep the broader goals we want to achieve in perspective. The budget process gives us the opportunity to have discussions about who we are as a town, what we value, and the priorities we set that will determine our short and long-term goals and direction as a community. I appreciate the complexity that understanding a municipal budget can create a temptation to focus on specific line items. However, it's important at this level of decision-making to stay focused on the policies, programs, projects and levels of service we desire as a community.

My major goals for the FY26 budget are as follows:

1. Finalize the transition of the Fire/Emergency Medical Services Department to 24-hour shifts and work with our private EMS provider to deliver EMS from the Camden Public Safety building to Camden residents as well as our neighbors in Lincolnville and Hope. This will require investing in recruiting and hiring two new Fire/EMS personnel, along with continuing education and training. By partnering with Northeast Mobile Health Services to deliver EMS we can delay both the need to purchase an ambulance and hire the additional staff required to run our own independent EMS department. Additional cross-trained firefighter/EMTs-paramedics will also contribute to improving the continuity of services for fire department. As the Town prepares for a future where we continue to experience back-to-back disasters from extreme weather, the role of cross-trained emergency services personnel is becoming increasingly important.
2. To prioritize the most urgent capital upgrades/repairs to facilities and grounds and capital equipment purchases. I am recommending self-funding, Tax Increment Financing funding, or externally financing the following capital projects and equipment purchases:*

Self-Funded	TIF-Funded	Financed
Police Cruiser	Opera House rigging replacement	Public Safety Building upgrades
Public Works Facility paving	Opera House lighting replacement	Town Office HVAC System replacement
Curtis Island Lighthouse cap repair	Public Landing restroom replacement	Purchase of 2 Plow Trucks
Laite Beach shoreline stabilization	Chamber Building repairs	
Library Capital Improvements: Building repointing and carpet replacement		

*Repairs to the gable-end (window) wall of the Snow Bowl lodge, and replacement of the rental/ticketing building in conjunction with ADA access will be proposed as a separate borrowing question to voters.

The following projects were requested for FY26, but are not recommended to be funded in order to keep increases to both FY26 and future budgets as low as possible:

- Sagamore Farm Solar Array purchase
- Curtis Island caretaker's cottage roof replacement

- Fire Engine 5 replacement purchase
- Tannery Park Master Plan funding
- Laite Beach long-term shoreline stabilization plan funding

The following projects have or are quickly rising to the level of being critical, but have also not been recommended to be funded in FY26:

- Public Works sand and salt shed replacement
 - Public Works garage and facility replacement and major renovation
 - Town Office ADA upgrades
 - Laite Beach public restroom replacement and remodeling
 - Curtis Island significant repairs (lighthouse, caretaker cottage, and sheds)
3. Work on a plan to appropriately staff and fund the maintenance of grounds and equipment for the Parks and Recreation Department. The four-season operational impacts of the Snow Bowl Redevelopment, namely the increased maintenance required for equipment (mowers, vehicles, chairlifts, snowmaking, groomers, etc.) and the expanded trail system, were not factored in. Additionally, staffing and increased maintenance costs were not right-sized to meet the expanded maintenance workload and costs that came with expanded trails and use. As a result, the current year-round Parks and Recreation staff have struggled to provide the necessary ongoing annual maintenance on Ragged Mountain, as well as the maintenance of the Town's entire network of public open space. The addition of a full-time position and increased funds to the budget for the maintenance of grounds, buildings and equipment makes progress toward correcting this imbalance that was created with the Redevelopment nearly 10 years ago.

Budget Overview

I have prepared a budget that will meet the goals identified above for FY25 with a 5.4% net increase over the past financial year. This budget proposes an overall increase to expenditures of 18.77%. Anticipated non-property tax-based revenues have also increased by 32.7%.

It should be noted that I have included a 3% cost of living adjustment for all Town departments, which is in line with the Federal Social Security COLA adjustment at the time this budget was prepared. This is also consistent with the Town's newly revised and adopted Personnel Policy, which now specifies the annual COLA to be consistent with the Social Security Index as of Jan. 1 of the calendar year the budget is prepared in. The Town's health insurance premium has increased by 10%, which is a result of the Town now being a "rated group," in which 25% of the premium is calculated by factoring in the experience of Town of Camden employees.

I have included a total of \$1,150,000 of "Use of Surplus" funds in the estimated revenues, which includes, in addition to generally off-setting increases in expenses, capital reserves and capital equipment purchases. I am also proposing to use \$997,850 in proceeds from the downtown TIF district to off-set the costs of:

- 1) The Opera House assessment to the Town (the balance between the cost of the Opera House and the revenue it generates from rentals and productions);
- 2) Replacement of the stage rigging and lighting in the Opera House;
- 3) Replacement and relocation of the public landing restrooms to the former Chamber of Commerce building and improvements to the town-owned building;
- 4) The Planning and Development Department.

All the above projects and/or expenses are specified as allowable uses of the TIF in the 2014 amended TIF development program.

Additionally, \$1,766,000 in borrowing is being proposed to fund the purchase of plow trucks, replacement of the broken Town Office HVAC system, and major renovations to the Public Safety building to accommodate the 24/7 workforce.

General Government:

The Administration/Finance Department shows an overall decrease of 4.6%, which is largely driven by reducing a full-time position in the Clerk's Office to part-time. The impact of reducing this position from full-time to part-time is that the Clerk's Office will close at noon on Fridays.

Included in the Capital Reserves budget is \$20,000 for accrued benefits, which is paid out to employees with leave that has not been taken upon retirement or separation, and \$10,000 in Paid Medical Family Leave to be in compliance with a new State Statute that was scheduled to take effect this year, but has been delayed until the rule-making around this program is complete.

Interdepartmental Initiatives & Professional Services has decreased by 5.6%, which is largely due to a decrease in funding for traffic calming. Funds allocated toward traffic calming in FY25 have yet to be spent and can be carried forward to FY26 projects. Additional funding for bond counsel and contract professional services has been budgeted in recognition of the proposed borrowing and additional need for architectural services, respectively.

Insurance (including property and casualty, workers' compensation and unemployment) are increasing by 19.7%, which is largely due to a premium increase for property and casualty insurance and workers' compensation insurance. The increased premium is largely a result of increases in workers' compensation claims.

The Planning/Codes/Development/Assessing department's expenses have increased by 3.4%, which is in line with across the board wage and benefits increases.

There is a 23.2% increase in the Information Technology budget, largely driven by increases to the managed services contract. As described last year, the Town is close to the point of needing a dedicated IT position to manage our IT needs, which would reduce the amount of contract services required, but would not eliminate the need for a managed services contract. Additional funding for GIS has also been included due to the need for the development of additional data layers. The need for GIS capabilities for planning, data analysis, and data management across numerous departments is becoming increasingly critical.

\$10,000 for IT Reserves has been included in the Capital Reserves budget for any unanticipated IT related expenses.

The Opera House Town Office building budget has increased by 8.4%, which is wage- and benefits-related (25% of the assistant opera house director and 50% of the custodian wages and benefits are included in this budget).

The HVAC system in the Town Office is broken and must be replaced, which is a Capital Improvement Project that has been budgeted for and is proposed to be financed. This will be a fairly significant project because the most recent air conditioning and air exchange system was never completed to any plan, and must therefore be designed and rebuilt.

Public Safety:

The Police Department budget reflects an 8.6% increase, which is largely attributable to wage increases. This will be the first year of a new Police Union contract. To keep costs down, one patrol position is not budgeted for in FY26. Alternatively, the Department Head column shows a fully staffed scenario.

The Police Department is not proposing to purchase a cruiser for FY25, but is proposing to allocate \$30,000 in reserve funds, or roughly half the cost of purchasing and equipping an electric cruiser.

There is a 16.3% decrease in the cost of Dispatch services, which is provided by Knox County Regional Communications.

The combined Fire/EMS budget is increasing by 35.8%. As described earlier, this is largely driven by the inclusion of two new staff members, which in addition to providing full time fire coverage, enables Camden to enter into a formal partnership with NEMHS to provide transporting EMS response from Camden's Public Safety building to residents of Camden, Lincolnville and Hope. This is the most cost-effective model for maintaining 24/7 ambulance coverage to our three-town region, which otherwise faced the prospect of another significant cost increase for contract EMS service after our regional consortium lost the Town of Rockport. Additionally, the proposed model with Northeast Mobile Health Services maintains the cost-sharing between Camden, Lincolnville and Hope, allows Camden to transition to a 24/7 fire/EMS service while better utilizing Camden's firefighter/EMS personnel who provide half of the staff support for the ambulance, and does not require Camden this year to incur the capital expense of purchasing an ambulance.

In addition to the operational costs above, the Capital Improvement Program budget also includes funding to modify the Public Safety Building to include sleeping quarters for fire/EMS staff. This project will require financing.

The Public Safety Building budget has increased by 9.6%, which is driven by increases across the board in maintenance costs to the building.

The Hydrant Assessment is increasing by 4.5% due to Maine Water rate increases.

The Street Light budget proposes a 31.7% decrease due to decreased costs for downtown streetlight maintenance.

Public Works:

The Public Works, Highway, Parking Lots, Tree Program and Dams budget has increased by 11.4%. This is largely driven by the inclusion of a position being shared with the Wastewater Treatment Plant and Midcoast Solid Waste. The Town's General Fund will be reimbursed 75% from both Wastewater and MCSW for this arrangement. Otherwise, this budget has increased negligibly from FY25.

In the Capital Improvements budget, \$316,000 in funding has been allocated for purchasing plow trucks. Much of the Town's Public Works equipment is in poor condition, frequently breaks down and requires time-consuming and costly repairs, and therefore, needs to be replaced over the next five years.

Health & Welfare:

The 67.8% decrease in the Community Services budget stems from the removal of the Community Liaison Support contract position with Volunteers of America. This position was partially funded by the City of Rockland and was intended to provide support to both the Police Department and Town Manager's Office through the General Assistance program. However, Rockland has decided to no longer fund this position, and we are looking at alternative models to provide this service through the Fire/EMS Department.

Leisure Services:

The Camden Public Library Board of Trustees has requested a 0.7% operating expenses increase from FY25. A line has been added to the Library's budget for Capital Projects with funding of \$150,000. This includes \$100,000 for repointing the building, with an additional \$300,000 anticipated to be funded by FEMA, and \$50,000 to replace the water damaged carpet, with an additional \$50,000 to be matched through private donations.

The Harbor budget increases by 10%, which can be attributed to increased maintenance costs for the current public restrooms and the former Chamber of Commerce building, which was turned back over to the town in January.

I have allocated \$25,000 for Harbor Projects in the Capital Reserve budget.

The Parks and Recreation budget has increased by 6.6%. This is due to the addition of a new position and increased funding for grounds, building and equipment maintenance. The Snow Bowl/Parks and Recreation staffing levels were not increased post-redevelopment, despite significant increases in year-round infrastructure and mountain maintenance, which is the purpose of this new position. Originally, the Parks and Recreation Director requested an additional two part-time positions, which is a true reflection of what is necessary to maintain the mountain and all Camden's public open spaces outside the winter season. However, I am not recommending funding two positions in order to keep the overall budget increases down. The past three winters are the first post-pandemic years. Despite very favorable weather conditions over the past year, it remains difficult for the Snow Bowl to turn a profit while also keeping season pass and ticket prices low. In order to better plan for the financial realities of the Snow Bowl the Budget Committee may want to consider an operational subsidy from the Town to the Snow Bowl, akin to the Opera House.

I have included \$25,000 in the Capital Reserve budget for the Snow Bowl for any unanticipated equipment or facility expenses.

While I have not included any Snow Bowl projects in the Capital Improvement budget, the gable end (window) wall and the second 30+-year-old temporary building for public rental equipment and ticketing services must be replaced. We are currently awaiting plans that would tie in the repairs to the gable end wall with replacement of this building, which also allows for ADA access to the lodge. The plans and cost estimates will be ready in time to be included on the June ballot as a stand-alone question for voters to decide.

Note: The Parks staff take care of mowing and cleaning town cemeteries, as well as mowing and assisting with fall and spring cleanup of Harbor Park. The cost of the Harbor Park mowing is offset with revenue from the Library budget and the Town receives funding from the Cemetery Association to maintaining the Mountain View and Oak Hill cemeteries grounds.

Debt, Capital, Contingency:

Debt Service payments are separated by *Principal and Interest*, according to accounting standards. For your review, I have included information on all bonds and capital leases as well as an analysis of the proportion of debt allocated to different projects/types of expenses (infrastructure, equipment, facilities, etc) as well as when the debt retires. Of note, The debt for the streetlight buyout and LED replacement is being retired this year and in FY27 the Town will retire significant debt from both the Tannery demolition and Rawson Avenue pump station upgrade. However, debt service payments for capital equipment purchases, which includes the groomer for the Snow Bowl, and the replacement building at the Snow Bowl, and the \$12,500,000 infrastructure bond anticipation note, as well as the borrowing have been included in this budget, and have increased the Town's annual debt service payments by 123.7% over FY25. This will continue to increase significantly as the Town completes more infrastructure replacement projects. It is also worth noting that it was anticipated that much of the \$12,500,000 in infrastructure upgrades would be leveraged through federal grants, which is looking increasingly unlikely as it relates to local road and sewer redevelopment projects.

I have explained in detail the Capital Reserves and Capital Improvements budgets throughout the body of this budget message. One note is the \$40,000 allocated to river/habitat restoration, which will be used as matching funds toward the Megunticook River Project, which is largely funded through a \$1.6 million grant from the National Fish and Wildlife Foundation. Initially, major elements of this project were anticipated to be complete by November

2024. However, requests from residents for additional community engagement and outreach impacted the grant budget and will likewise require additional matching funds from the Town.

Conclusion

The FY26 budget has been notably difficult to develop. I reiterate that there is a major backlog of planning, infrastructure, and facilities projects that are important but, in my opinion, do not rise to the top of the collective list of priorities when evaluated in the broader context of balancing the Town's needs with minimizing budget increases and their impact on taxpayers.

I would like to thank the department heads and Camden Library Director Kristy Kilfoyle, who all participated in a marathon brainstorming and compromise session to develop a budget that balances our desire to be fiscally responsible and maintain a high level of service delivery. I would also like to thank Janice Esancy, Holly Anderson, and Jodi Hanson, who were all instrumental in putting this document together.

Please feel to contact me if you have any questions. All the Town staff and I are resources that are at your disposal as we go through the budget process. I am looking forward to working with all of you in developing a final FY26 Budget that best meets the goals of our community and the residents we serve.

Sincerely,

Audra Caler
Town Manager

**Town of Camden
FY 26 Expenditure Summary**

	FY 23	FY 24	FY 25	FY 25	FY 26	FY 26	FY 26
	Actuals	Actuals	Budget	YTDs	Town Manager	Budget Committee	Select Board
<i>GENERAL GOVERNMENT</i>							
Administration & Finance	883,925	971,810	1,126,025	782,190	1,074,400	1,074,400	1,074,400
Professional Services	101,828	97,808	148,632	87,990	140,347	140,347	140,347
Planning, Development, Assessment	685,792	720,107	785,320	513,008	811,960	811,960	811,960
Information Technology	139,017	203,762	219,575	187,336	270,575	270,575	270,575
Insurances	272,770	258,444	274,400	190,255	313,400	313,400	313,400
Town Office Building	103,128	99,678	102,000	67,511	110,600	110,600	110,600
Opera House Auditorium	327,450	-	-	-	-	-	-
Total - General Government	2,513,910	2,351,609	2,655,952	1,828,290	2,721,282	2,721,282	2,721,282
<i>PUBLIC SAFETY</i>							
Police Department	1,334,746	1,525,505	1,660,350	1,039,417	1,803,300	1,803,300	1,803,300
County Dispatch	163,813	190,650	219,036	219,036	183,267	183,267	183,267
Fire & Rescue Department	821,104	964,323	1,508,450	894,444	2,048,700	2,048,700	2,048,700
Public Safety Building	50,879	44,925	62,500	28,152	68,500	68,500	68,500
Hydrant Assessment	256,310	278,637	277,000	152,357	289,400	289,400	289,400
Emergency Medical Services	-	-	-	-	-	-	-
Emergency Operations Center	-	-	-	-	-	-	-
Street Lights	26,470	36,295	41,000	17,933	28,000	28,000	28,000
Total - Public Safety	2,653,322	3,040,335	3,768,336	2,351,339	4,421,167	4,421,167	4,421,167
<i>PUBLIC WORKS DEPT/STREETS/SIDEWALKS, DAMS</i>							
Public Works	1,616,191	1,749,004	2,001,200	1,502,185	2,228,800	2,228,800	2,228,800
Total - Public Works Dept	1,616,191	1,749,004	2,001,200	1,502,185	2,228,800	2,228,800	2,228,800
<i>Streets/Sidewalks, Dams</i>							
<i>COMMUNITY SERVICES</i>							
Community Service Agencies	18,500	19,500	74,500	42,389	24,000	24,000	24,000
Total - Community Services	18,500	19,500	74,500	42,389	24,000	24,000	24,000
<i>CULTURE & RECREATION</i>							
Camden Public Library	523,000	555,000	585,000	390,000	739,000	1,018,388	739,000
Harbor & Landing	216,695	302,140	359,200	211,614	395,200	395,200	395,200
Parks & Recreation	543,069	584,833	703,700	444,141	747,500	1,036,000	800,000
Camden Opera House		231,000	268,350	268,350	222,850	222,850	222,850
Cemetery Maintenance	49,327	83,424	64,700	50,437	92,000	92,000	92,000
Total - Culture & Recreation	1,332,091	1,756,397	1,980,950	1,364,542	2,196,550	2,764,438	2,249,050
	-	-	-	-	-	-	-

**Town of Camden
FY 26 Expenditure Summary**

	FY 23	FY 24	FY 25	FY 25	FY 26 Town Manager	FY 26 Budget Committee	FY 26 Select Board
	Actuals	Actuals	Budget	YTDs			
Debt Service Principal	661,129	633,773	565,487	517,403	565,761	565,761	565,761
Debt Service Interest	138,213	127,118	118,690	92,971	265,560	265,560	265,560
Capital Reserves	850,000	730,000	244,000	244,000	140,000	140,000	140,000
Capital Improvement Program	155,474	512,709	1,366,000	502,769	2,617,000	2,617,000	2,617,000
Contingency	89,817	25,594	40,000	11,413	40,000	40,000	40,000
Total Debt/Capital/Contingency	1,894,633	2,029,194	2,334,177	1,368,556	3,628,321	3,628,321	3,628,321
TOTAL TOWN EXPENDITURES	10,028,647	10,946,039	12,815,115	8,457,301	15,220,120	15,788,008	15,272,620
					18.77%	23.20%	19.18%
					Change over FY 25		
TOTAL TOWN REVENUES	4,351,159	4,228,566	6,267,361	3,030,915	8,308,733	8,915,033	8,523,733
					32.57%	42.25%	36.00%
					Change over FY 25		
NET GENERAL FUND BUDGET	5,677,488	6,717,473	6,547,754	5,426,386	6,911,387	6,872,975	6,748,887
					5.55%	4.97%	3.07%
					Change over FY 25		

**Town of Camden
FY 26 Budget Revenues**

REVENUE SOURCE	FY 23	FY 24	FY 25	FY 25	FY 26	FY 26	FY 26
	Actuals	Actuals	Budget	YTDs	Town Manager	Budget Committee	Select Board
TAXES							
90-02-01 Tax Interest	33,764	43,621	40,000	39,436	45,000	45,000	45,000
90-02-02 Lien Interest	4,027	6,305	6,000	9,459	8,000	8,000	8,000
90-02-03 Lien Costs	3,591	3,722	5,000	6,572	6,500	6,500	6,500
Total - Misc Taxes	41,382	53,648	51,000	55,467	59,500	59,500	59,500
STATE REVENUES							
90-05-01 State Revenue Sharing	745,931	815,517	710,000	484,382	800,000	800,000	800,000
90-05-02 Tree Growth Reimb.	11,516	12,573	11,000	13,287	14,000	14,000	14,000
90-05-03 Veterans Exemp Reimb.	5,078	7,712	5,000	-	6,000	6,000	6,000
90-05-04 Local Road Assistance	56,264	64,872	65,000	65,700	65,700	65,700	65,700
90-05-05 Snowmobile Revenue	291	278	300	179	300	300	300
90-05-06 Pumpout Boat Reimb.	10,381	-	10,000	-	10,000	10,000	10,000
90-05-08 State Park Reimb.	19,323	15,799	15,000	15,592	15,000	15,000	15,000
90-05-10 EMA/FEMA Reimburseme	-	-	-	-	-	-	-
Total - State Revenues	848,784	916,751	816,300	579,140	911,000	911,000	911,000
LICENSES, PERMITS & FEES							
90-10-01 Vehicle Excise Tax	1,143,459	1,173,957	1,300,000	744,097	1,400,000	1,400,000	1,400,000
90-10-03 Boat Excise Tax	30,357	31,906	30,000	13,796	30,000	30,000	30,000
90-10-04 Animal Control Fees	4,444	3,493	3,000	1,386	3,000	3,000	3,000
90-10-05 Town Clerk Fees	11,958	16,731	25,000	9,769	16,000	16,000	16,000
90-10-12 Plumbing Fees	7,615	9,221	10,000	5,443	10,000	10,000	10,000
90-10-13 Building Permit Fees	74,464	114,870	100,000	80,465	110,000	110,000	110,000
90-10-08 Administrative Fees	27,177	36,537	30,000	15,927	35,000	35,000	35,000
90-10-09 Cable TV Franchise	80,058	75,939	80,000	-	80,000	80,000	80,000
90-10-14 Electrical Fees	17,074	20,344	14,000	14,858	18,000	18,000	18,000
90-10-15 STR Income	500	6,600	500	1,208	175,000	175,000	175,000
Total - Lic, Permits & Fees	1,397,106	1,489,598	1,592,500	886,949	1,877,000	1,877,000	1,877,000
CHARGES FOR SERVICES - INCOME FROM DEPARTMENTS							
90-15-02 Police Revenue	1,373	872	1,000	1,249	1,500	1,500	1,500
90-15-03 Parking Tickets	20,135	56,689	55,000	24,513	50,000	50,000	50,000
90-15-04 Parks & Rec Revenue	28	-	-	-	-	-	-
90-15-05 Parks & Rec - Mowing	-	-	-	-	-	-	-
90-15-06 Summer Recreation Rev	13,127	12,348	13,000	-	-	-	-
90-15-07 Cemetery Maintenance	51,100	51,100	64,700	64,700	92,000	92,000	92,000
90-15-09 Harbor Park Mowing	6,500	6,500	6,500	-	6,500	6,500	6,500
90-15-10 MCSW Bookkeeping	25,000	25,000	25,000	12,500	25,000	25,000	25,000
90-15-11 MCSW EE 75% Share	-	-	-	5,033	62,700	62,700	62,700
90-16-01 Opera House Rentals	27,999	-	-	-	-	-	-
90-15-08 SB WC Reimbursement	10,000	10,000	15,000	10,000	10,000	10,000	10,000
90-20-10 Rkpt Assessor Reimb.	174,355	110,267	89,300	52,082	93,588	93,588	93,588
90-20-15 WW Legal Pro Rate	4,000	4,000	25,095	25,095	25,095	25,095	25,095
90-20-17 S.B. Legal Pro Rate	-	-	4,183	4,183	4,200	4,200	4,200
90-20-18 WW TM/FD Wage Pro R	-	-	33,892	33,892	35,000	35,000	35,000
90-20-19 S.B. TM/FD Wage Pro R	-	-	33,892	33,892	35,000	35,000	35,000
90-17-19 SB Terrain Pk Pro Rate	10,000	10,000	25,000	-	25,000	25,000	25,000
90-17-01 Harbor Permits	85,302	118,391	122,500	37,006	120,000	120,000	120,000
90-17-02 Wait List Fees	2,875	3,170	4,000	2,425	4,800	4,800	4,800
90-17-03 Wait/Late Fees	600	705	-	300	600	600	600
90-17-04 Harbor Dockage/Misc	68,145	97,770	95,000	74,592	95,000	95,000	95,000
90-17-05 Permits/Inner Harbor	50,600	50,000	53,200	22,000	53,200	53,200	53,200
90-17-06 Permits/Finger Floats	29,000	43,300	82,300	15,100	83,000	83,000	83,000
90-17-07 Permits/Late Fees	2,360	2,160	-	-	-	-	-
90-17-08 Permits/Dinghy	21,816	20,017	22,000	6,128	22,000	22,000	22,000
90-17-09 Permits/Daysailer	24,128	23,378	20,300	13,350	24,000	24,000	24,000
90-17-10 Permits/Windjammer	21,020	16,750	22,500	11,250	21,000	21,000	21,000
90-17-11 Permits/Fisherman & Pa	3,225	3,975	4,900	1,100	4,000	4,000	4,000
90-17-12 Inner Hbr Wait List	-	1,325	1,000	1,275	1,000	1,000	1,000
90-17-13 Finger Floats Wait List	-	1,075	1,000	925	1,000	1,000	1,000
Total - Income from Departments	652,688	668,792	820,262	452,590	895,183	895,183	895,183
90-18-02 Miscellaneous Police Rev	-	150	-	-	-	-	-
90-18-10 Rkpt Police Chief Reimb	65,993	70,944	73,500	44,578	79,100	79,100	79,100
Total - Chgs for Services	65,993	71,094	73,500	44,578	79,100	79,100	79,100

**Town of Camden
FY 26 Budget Revenues**

REVENUE SOURCE	FY 23	FY 24	FY 25	FY 25	FY 26	FY 26	FY 26
	Actuals	Actuals	Budget	YTDs	Town Manager	Budget Committee	Select Board
MISCELLANEOUS REVENUES							
90-20-01 Interest Earned-Checkin	321,188	342,889	200,000	154,640	300,000	300,000	300,000
90-20-02 Yacht Club Lease	26,944	27,779	27,000	-	28,000	28,000	28,000
90-20-03 Public Landing Leases	5,255	5,381	2,500	-	5,000	5,000	5,000
90-20-04 Other Revenue/Misc.	3,655	7,976	6,000	6,443	6,000	6,000	6,000
90-20-05 Sale of Surplus Equip/pr	-	996	1,000	-	1,000	1,000	1,000
90-20-06 Town of Rockport WW B	5,403	5,351	5,299	6,773	5,100	5,100	5,100
90-20-08 Insurance Dividends	17,511	25,461	16,000	19,335	18,000	18,000	18,000
Total - Misc	379,956	415,833	257,799	187,191	363,100	363,100	363,100
OPERATING TRANSFERS							
90-30-01 Trust Fund Income	-	50,000	55,000	55,000	6,000	6,000	6,000
90-30-02 Reserve Withdrawals	500,000	165,000	175,000	150,000	150,000	150,000	150,000
Total - Transfers	500,000	215,000	230,000	205,000	156,000	156,000	156,000
OTHER FINANCING SOURCES							
90-40-01 Bond/Note Proceeds	200,250	77,850	706,000	320,000	1,756,000	2,206,000	1,756,000
NEW WW BAN Debt Share	-	-	-	-	64,000	64,000	64,000
NEW Paid Parking Revenue	-	-	-	-	-	156,300	65,000
90-40-02 Surplus	-	-	1,420,000	-	1,150,000	1,150,000	1,300,000
90-40-05 Use of TIF Revenue	265,000	320,000	300,000	300,000	997,850	997,850	997,850
Subtotal - Other	465,250	397,850	2,426,000	620,000	3,967,850	4,574,150	4,182,850
TOTAL -MISC. TOWN REVENUES	4,351,159	4,228,566	6,267,361	3,030,915	8,308,733	8,915,033	8,523,733
					32.57%	42.25%	36.00%

Change Over FY 25

- 90-30-01 **Trust Fund Income**
\$6,000 Health & Safety Officer
- 90-30-02 **Reserve Withdrawals**
\$150,000 Short Term Rental Revenue
- 90-40-01 **Bond/Note Proceeds**
\$1,200,000 Public Safety Building Renovations
\$316,000 PW Trucks
\$240,000 HVAC Replacement
- 90-40-02 **Surplus**
\$1,300,000 Unassigned Fund Balance
- 90-40-05 **Use of TIF Revenue**
\$600,000 Public Landing Restrooms/Chamber Building
\$222,850 Opera House Support
\$45,000 OH Stage Lighting
\$80,000 OH Stage Rigging
\$50,000 Planning & Development Director

**Town of Camden, Maine
FY 26 MUNICIPAL BUDGET**

**General Government
Administration & Finance**

		FY 23	FY 24	FY 25	FY 25	FY 26	FY 26	FY 26	FY 26
Account		Actuals	Actuals	Budget	YTDs	Dept. Head	Town Manager	Budget Committee	Select Board
0101-0101	Full Time Wages	509,174	566,076	665,000	475,275	673,000	644,500	644,500	644,500
0101-0158	Stipends	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
0101-0110	Overtime	48	11	500	208	500	500	500	500
0101-0501	FICA & Medicare	39,007	44,150	51,600	36,912	52,300	50,100	50,100	50,100
0101-0505	ICMA/MPERS	39,786	62,864	65,800	48,520	68,700	65,800	65,800	65,800
0101-0510	Health Insurance	169,131	164,208	195,000	113,437	189,300	157,700	157,700	157,700
0101-0515	Employee Wellness Program	1,657	2,527	2,500	2,094	2,500	2,500	2,500	2,500
0101-0517	Mileage Stipend	2,528	2,400	2,400	1,616	2,400	2,400	2,400	2,400
0101-1001	Office Supplies	11,440	9,739	12,000	10,775	12,000	12,000	12,000	12,000
0101-1003	Postage	11,883	13,266	15,000	11,399	16,000	16,000	16,000	16,000
0101-1004	Advertisements/Public Notices	6,351	8,090	4,000	3,841	4,000	4,000	4,000	4,000
0101-1005	Dues & Publications	2,222	1,997	2,500	2,462	3,000	3,000	3,000	3,000
0101-1201	Mileage	1,486	770	600	241	500	500	500	500
0101-1202	Professional Development	1,288	950	1,000	5,915	1,500	1,500	1,500	1,500
0101-1210	Liens & Discharges	1,881	1,786	4,000	2,405	4,000	4,000	4,000	4,000
0101-1211	Elections	10,180	15,843	15,000	13,228	13,000	13,000	13,000	13,000
0101-1214	Town Clock	3,035	844	1,325	1,815	2,000	2,000	2,000	2,000
0101-1520	Communications	11,760	10,987	13,500	12,331	15,000	15,000	15,000	15,000
0101-3011	Printing	4,843	6,347	9,000	3,668	9,000	11,000	11,000	11,000
0101-3012	Organization Dues	10,159	10,579	11,000	-	11,000	12,000	12,000	12,000
0101-3013	Equipment Maintenance	4,641	5,416	12,000	3,983	12,000	12,000	12,000	12,000
0101-3025	Auditor	24,050	24,510	25,000	16,315	25,000	27,000	27,000	27,000
0101-3181	Transcriber/Camera Operator	9,875	10,950	9,800	8,250	10,400	10,400	10,400	10,400
Total Administration/Finance/Assessing		883,925	971,810	1,126,025	782,190	1,134,600	1,074,400	1,074,400	1,074,400
						0.8%	-4.6%	-4.6%	-4.6%
						Change Over FY 25			
0101-0101	Full Time Wages Administrative and Finance staff for Town Manager's office and Finance Department Town Manager's Office: Town Manager, Assistant Town Manager and Communications Coordinator Finance Department: Finance Director, Deputy Finance Director, Tax Collector, Town Clerk and PT Admin. Assistant 7 Full Time Employees, 1 Part Time Employee								
0101-0158	Stipends Select Board Stipends of \$1,500 each.								
0101-0110	FICA & Medicare Required 7.65% employer contribution to Social Security & Medicare								
0101-0505	ICMA/MPERS Retirement plans offered are either enrollment in an MissionSquare Deferred Compensation Plan or enrollment in the Maine Public Employees (MPERS) System. Employees enrolled in MissionSquare receive up to a 5% match from the Town. The Town's share of MPERS for employees enrolled in the MPERS plan for police officers and firefighters is 13.2% and for Town employees is 10.2%								
0101-0510	Health Insurance Health insurance coverage is available to full time employees. Part Time Employees that work 20 hours or more per week year round (but less than 30 hours) are eligible to join at their own expense. Employees hired after Jan 1, 2007 pay a share of dependent coverage. The Town offers employees three plan options with different degrees of employer/employee participation. These plans provide different levels of coverage, and therefore, creates a cost difference. More expensive plans will require more employee cost participation.								
0101-0515	Employee Wellness Program Purchases for flowers for employee births, deaths, etc. Also to be used towards Employee Appreciation Day								
0101-0517	Mileage Stipend Contract mileage stipend for Town Manager								
0101-1001	Office Supplies General office supplies for all administrative offices								
0101-1003	Postage Postage for tax bills, reminder postcards, W2s and all correspondence Includes PO box rental and bulk mail permit								
0101-1004	Advertisement & Recruiting Public hearing notices, bid advertisements, employee recruitment, committee vacancies, background checks								
0101-1005	Dues & Publications Town Clerk, Tax Collector/Treasurer, Finance Director, General Assistance Administrator, Town Manager								
0101-1201	Mileage Mileage reimbursement when staff uses personal vehicle for work purposes; reimbursement is based on IRS rate as of Jan 1st each year.								
0101-1202	Professional Development Training conferences and seminars; required certifications for the Town Manager, Finance Director, Tax Collector, Town Clerk and Treasurer.								
0101-1210	Liens & Discharges Recording costs for property tax liens and discharges at the Registry of Deeds as well as small claims court costs. Costs are recovered from taxpayers upon payment of liens & shown as revenue.								
0101-1211	Elections Warden/Deputy Wardens Poll workers (Poll workers are paid minimum wage which has been increased to \$14.65/hr for 2025) Town Clerk & Deputy Registrar Machine programming Machine maintenance contract Poll supplies, postage, etc.								
0101-1214	Town Clock Annual clock inspection, repair & parts replacement for the Town clock.								

**Town of Camden, Maine
FY 26 MUNICIPAL BUDGET**

0101-1520	Communications Telephone charges for all municipal office phones, fax and cell phones
0101-3011	Printing Forms, Annual Report, tax bills, etc.
0101-3012	Organization Dues Annual dues to: Maine Municipal Association and the Maine Service Center Coalition.
0101-3013	Equipment Maintenance Maintenance agreements, repair for copiers and postage meter General office equipment repair & maintenance
0101-3025	Auditor Contract for the annual financial audit and accounting services.
0101-3181	Contracted Clerical/Camera Operator Contracted individuals hired to attend Select Board meetings to take minutes and operate camera.

Administration Department

**GENERAL GOVERNMENT
Administration & Finance**

EXPENSES			ASSOCIATED REVENUES		
Account		FY 26 Draft	Account		FY 26 Draft
0101-0101	Full Time Wages	644,500	90-10-05	Town Clerk Fees	16,000
0101-0105	Stipends	7,500	90-10-08	Administrative Fees	35,000
0101-0110	Overtime	500	90-15-10	MCSW Bookkeeping	25,000
0101-0501	FICA & Medicare	50,100	90-20-18	WW-Town Mgr/Finance Dir	35,000
0101-0505	ICMA/MPERS	65,800	90-20-19	S.B.-Town Mgr/Finance Dir	35,000
0101-0510	Health Insurance	157,700			
0101-0515	Employee Wellness Program	2,500			
0101-0517	Mileage Stipend	2,400			
0101-1001	Office Supplies	12,000			
0101-1003	Postage	16,000			
0101-1004	Advertisements/Public Notices	4,000			
0101-1005	Dues & Publications	3,000			
0101-1201	Mileage	500			
0101-1202	Professional Development	1,500			
0101-1210	Liens & Discharges	4,000			
0101-1211	Elections	13,000			
0101-1214	Town Clock	2,000			
0101-1520	Communications	15,000			
0101-3011	Printing	11,000			
0101-3012	Organization Dues	12,000			
0101-3013	Equipment Maintenance	12,000			
0101-3025	Auditor	27,000			
0101-3181	Transcriber/Camera Operator	10,400			
Total Administration/Finance		1,074,400	Total Administration/Finance		146,000
DEPARTMENT NET EXPENSE: \$928,400					

Town of Camden, Maine
FY 26 MUNICIPAL BUDGET

General Government
PROFESSIONAL SERVICES/INTERDEPARTMENTAL INITIATIVES

Account	FY 23 Actuals	FY 24 Actuals	FY 25 Budget	FY 25 YTDs	FY 26 Dept. Head	FY 26 Town Manager	FY 26 Budget Committee	FY 26 Select Board
0102-3001 General Legal	74,568	81,055	83,650	55,767	86,200	86,200	86,200	86,200
0102-3042 Bond Counsel/Loan Fees	-	-	3,000	7,725	8,000	8,000	8,000	8,000
0102-3002 Codes & Planning Legal	-	-	-	-	-	-	-	-
0102-3004 Personnel Legal	-	-	-	-	-	-	-	-
0102-3005 Other Legal	1,266	28	1,000	-	1,000	1,000	1,000	1,000
0102-3047 Traffic Calming	-	-	25,000	-	10,000	-	-	-
0102-3048 Pedestrian Safety	-	-	1,000	-	-	-	-	-
0102-1228 Water Quality Monitoring	-	-	8,820	5,017	8,800	8,800	8,800	8,800
0102-3049 EPC Perform. Assur. Report	-	-	6,162	6,161	-	6,347	6,347	6,347
0102-3007 Contract Professional Services	25,994	16,725	20,000	13,320	45,000	30,000	30,000	30,000
Total Professional Services	101,828	97,808	148,632	87,990	159,000	140,347	140,347	140,347
					7.0%	-5.6%	-5.6%	-5.6%

Change Over FY 25

- 0102-3001 **General Legal**
Monthly contract stipend with Kelly & Associates for legal services. Applied 3.0% COLA
- 0102-3002 **Codes & Planning Legal**
Funds for Codes and Planning legal services are no longer needed with an attorney on staff for the town.
- 0102-3004 **Other Legal**
Specialized legal costs, including outside counsel if necessary.
- 0102-3047 **Traffic Calming**
To fund planning/enforcement/equipment necessary to study and implement neighborhood traffic calming solutions, Speed bumps and bollards
- 0102-3048 **Pedestrian Safety**
To fund planning/equipment/labor necessary to study and implement small-scale pedestrian safety initiatives
- 0102-1228 **Water Quality Monitoring**
Contract with Megunticook Watershed Association to monitor 5 sites in the Watershed
Moved from Parks & Recreation budget
- 0102-3049 **Energy Performance Assurance Services Program**
Annual fee for the release of a Performance Assurance report that measures and compares the annual realized savings and guaranteed savings to determine whether there is a savings shortfall for the respective annual period of the Siemens Performance Contracting period
- 0102-3007 **Contract Professional Services**
Professional fees for engineers and consultants as needed.

Professional Services Department

PROFESSIONAL SERVICES

EXPENSES			ASSOCIATED REVENUES		
Account		FY 26 Draft	Account		FY 26 Draft
0102-3001	General Legal	86,200	90-20-15	Wastewater Legal	25,095
0102-3042	Bond Counsel	8,000	90-20-17	Snow Bowl Legal	4,200
0102-3002	Codes & Planning Legal	-			
0102-3004	Personnel Legal	-			
0102-3005	Other Legal	1,000			
0102-3047	Traffic Calming	-			
0102-3048	Pedestrian Safety	-			
0102-1228	Water Quality Monitoring	8,800			
0102-3049	EPC Performance Assurance Rpt.	6,347			
0102-3007	Engineering Professional Services	30,000			
Total Professional Services		140,347	Total Professional Services		29,295

DEPARTMENT NET EXPENSE: \$111,052

**Town of Camden, Maine
FY 26 MUNICIPAL BUDGET**

**General Government
PLANNING, CODE ENFORCEMENT, COMMUNITY DEVELOPMENT and ASSESSING**

		FY 23	FY 24	FY 25	FY 25	FY 26	FY 26	FY 26	FY 26
	Account	Actuals	Actuals	Budget	YTDs	Dept. Head	Town Manager	Budget Committee	Select Board
0103-0101	Full Time Wages	428,191	495,330	523,000	363,187	545,000	545,000	545,000	545,000
0103-0105	ZBA/PB Minutes Secretary	-	-	-	-	-	-	-	-
0103-0108	Rockland Assessor	27,761	6,302	-	-	-	-	-	-
0103-0501	FICA & Medicare	34,155	37,840	40,200	27,536	41,900	41,900	41,900	41,900
0103-0505	ICMA/MPERS	25,814	33,796	45,800	26,560	48,900	48,900	48,900	48,900
0103-0510	Health Insurance	122,521	124,349	144,500	86,454	142,000	142,000	142,000	142,000
0103-1001	P&C-Office Supplies	2,886	1,198	1,500	599	1,500	1,500	1,500	1,500
0103-1201	P&C-Mileage	2,682	1,146	1,500	576	1,500	1,500	1,500	1,500
0103-1202	P&C-Professional Development	1,431	5,485	4,000	1,359	4,200	4,200	4,200	4,200
0103-1215	P&C-Marketing	10,603	759	2,000	296	1,000	1,000	1,000	1,000
0103-3011	P&C-Printing	129	68	250	-	250	250	250	250
0103-3012	P&C-Organization Dues	974	60	1,300	-	1,500	1,500	1,500	1,500
0103-3110	Assessing-Office Supplies	16,116	1,533	1,500	-	1,500	1,500	1,500	1,500
0103-3111	Assessing-Mileage/Lodging	4,813	3,336	4,200	2,836	4,770	4,770	4,770	4,770
0103-3112	Assessing-Prof. Development	4,235	5,045	6,720	610	6,400	6,400	6,400	6,400
0103-3113	Assessing-Organiz. Dues	650	660	700	830	740	740	740	740
0103-1230	Conservation Commission	-	-	-	-	-	-	-	-
0103-1231	Zoning Board	-	-	-	-	-	-	-	-
0103-1233	Historic Resources	-	-	-	-	10,000	2,000	2,000	2,000
0103-1236	Planning Board Advertising	1,512	1,057	1,000	851	1,500	1,500	1,500	1,500
0103-1237	Comprehensive Plan	-	-	5,000	-	5,000	5,000	5,000	5,000
0103-3013	Equipment Maintenance	1,319	2,143	2,150	1,314	2,300	2,300	2,300	2,300
0103-3165	Assessor's Contract	-	-	-	-	-	-	-	-
0103-1208	Records Preservation	-	-	-	-	-	-	-	-
0103-4018	Community Projects	-	-	-	-	-	-	-	-
0103-1238	Committee Projects	-	-	-	-	-	-	-	-
0103-0163	Summer Internship	-	-	-	-	-	-	-	-
Total Planning, Codes, Community Development, and Assessing		685,792	720,107	785,320	513,008	819,960	811,960	811,960	811,960
						4.4%	3.4%	3.4%	3.4%

Change Over FY 25

0103-0101	Full Time Wages Planning/Dev/Codes Office - 6 ea Planning and Development Director, Code Enforcement Officer, Planner, Admin. Asst., Assessor and Deputy Assessor/GIS Coordinator. Rockport contracts with Camden and reimburses 50% for the Assessor.
0103-0105	ZBA/Planning Board Minutes Secretary Wages for attendance and production of minutes for every meeting.
0103-0501	FICA & Medicare Required 7.65% employer contribution to Social Security & Medicare
0103-0505	ICMA/MPERS Retirement plans offered are either enrollment in an MissionSquare Deferred Compensation Plan or enrollment in the Maine Public Employees (MPERS) System. Employees enrolled in MissionSquare receive up to a 5% match from the Town. The Town's share of MPERS for employees enrolled in the MPERS plan for police officers and firefighters is 13.2% and for Town employees is 10.2%
0103-0510	Health Insurance Health insurance coverage is available to full time employees. Part Time Employees that work 20 hours or more per week year round (but less than 30 hours) are eligible to join at their own expense. Employees hired after Jan 1, 2007 pay a share of dependent coverage. The Town offers employees three plan options with different degrees of employer/employee participation. These plans provide different levels of coverage, and therefore, creates a cost difference. More expensive plans will require more employee cost participation.
0103-1001	P & C Office Supplies P&C/Assessing - Paper, pens, pencils, binders. Includes ink for printers & plotter. Filing cabinets for records storage Zoning map printing, tools and miscellaneous supplies
0103-1201	P & C Mileage Mileage reimbursement when staff uses personal vehicle for work purposes; reimbursement is based on IRS rate as of Jan 1st each year.
0103-1202	P & C Professional Development Training, workshops, conferences to meet certification requirements and stay current with state and federal laws. Maine Building Officials and Inspectors Association, International Code Council, American Planning Association - AICP, Northern New England Planning Association - Conference, Maine CEO Training Program, Build Maine, Maine Municipal Association, Code Books
0103-1215	P & C Marketing/Community Development This account funds the Town's community and economic development efforts.
0103-3011	P & C Printing Notices/Business Cards, Permit and applications etc.
0103-3012	P & C Organization Dues Annual membership dues for organizations including: MBOIA, MCEOA, Maine Development Foundation, International Code Council, Maine CEO Certifications, American Planning Association - Northern New England Chapter
0103-3110	Assessing - Office Supplies Tax map printing, tools and miscellaneous supplies.
0103-3111	Assessing - Mileage/Lodging Lodging for multi-day conferences: PTS, PTI, MAAO, Vision, etc. Mileage for travel to conferences
0103-3112	Assessing - Professional Development Includes courses for certification: PTS, PTI, MAAO, Maine Revenue IAAO, etc.
0103-3113	Assessing - Organization Dues Annual membership dues for organizations including ME Chapter, MAAO, CMAAO, IAAO etc.

Town of Camden, Maine
FY 26 MUNICIPAL BUDGET

0103-1233	Historic Resources Adminstration of Historic Preservation Ordinance for 1/2 year
0103-1236	Planning Board Meeting minutes and camera operator services as needed Includes advertising costs which are offset with applicant's fees
0103-3011	Printing Notices, Business Cards
0103-3013	Equipment Maintenance Maintenance agreements, repair for copier, & General office equipment repair & maintenance
0103-4018	Committee Projects To help support projects and initiatives of committees and commissions
0103-0163	Summer Internship Funding for a summer intern to help with a number of sustainability/climate change resiliency projects

Planning/Codes/Assessing/Comm. Development
Department

PLANNING, CODE ENFORCEMENT, COMMUNITY DEVELOPMENT and ASSESSING

EXPENSES			ASSOCIATED REVENUES		
Account		FY 26 Draft	Account		FY 26 Draft
0103-0101	Full Time Wages	545,000	90-10-12	Plumbing Fees	10,000
0103-0105	ZBA/PB Minutes Secretary	-	90-10-13	Building Permit Fees	110,000
0103-0108	Rockland Assessor	-	90-10-14	Electrical Permit Fees	18,000
0103-0501	FICA & Medicare	41,900	90-20-10	Rockport Assessors Reimb.	93,588
0103-0505	ICMA/MPERS	48,900	90-10-15	Short Term Rental Fees	175,000
0103-0510	Health Insurance	142,000	90-40-05	Planning & Development Dir TIF Revenue	50,000
0103-1001	P&C-Office Supplies	1,500	90-30-02	Short Term Rental Fees Reserve	150,000
0103-1201	P&C-Mileage	1,500			
0103-1202	P&C-Professional Development	4,200			
0103-1215	P&C-Marketing	1,000			
0103-3011	P&C-Printing	250			
0103-3012	P&C-Organization Dues	1,500			
0103-3110	Assessing-Office Supplies	1,500			
0103-3111	Assessing-Mileage/Lodging	4,770			
0103-3112	Assessing-Prof. Development	6,400			
0103-3113	Assessing-Organiz. Dues	740			
0103-3114	Assessing-Contrac. Services	-			
0103-1230	Conservation Commission	-			
0103-1231	Zoning Board	-			
0103-1233	Historic Resources	2,000			
0103-1236	Planning Board	1,500			
0103-1237	Comprehensive Plan	5,000			
0103-3013	Equipment Maintenance	2,300			
0103-3165	Assessor's Contract	-			
0103-1208	Records Preservation	-			
0103-4018	Community Projects	-			
0103-1238	Committee Projects	-			
0103-0163	Summer Internship	-			
Total Planning/Codes/Assessing		811,960	Total Planning/Codes/Assessing		606,588

DEPARTMENT NET EXPENSE: \$205,372

**Town of Camden, Maine
FY 26 MUNICIPAL BUDGET**

**General Government
INFORMATION TECHNOLOGY**

		FY 23	FY 24	FY 25	FY 25	FY 26	FY 26	FY 26	FY 26
Account		Actuals	Actuals	Budget	YTDs	Dept. Head	Town Manager	Budget Committee	Select Board
0104-NEW	IT Coordinator			-		-	-	-	-
0104-0115	GIS Coordinator Stipend			7,800	4,948	7,800	7,800	7,800	7,800
0104-0501	FICA & Medicare			600	378	-	-	-	-
0104-0505	ICMA/MPERS			775	490	-	-	-	-
0104-NEW	Health Insurance			-	-	-	-	-	-
0104-3008	Maintenance/Technical Services	39,280	49,719	55,000	40,748	78,000	78,000	78,000	78,000
0104-3013	Licensing/Streaming/Domain	57,532	-	-	-	-	-	-	-
0104-3019	Mapping/GIS/Assessing	19,934	-	-	-	-	-	-	-
0104-3065	Assessing - CAMA	-	20,005	14,700	15,859	19,975	19,975	19,975	19,975
0104-3066	Municipal GIS	-	15,594	20,000	20,460	30,000	30,000	30,000	30,000
0104-3067	Operational Software	-	78,843	73,500	70,755	92,600	92,600	92,600	92,600
0104-3068	Website/Comm. Software	-	18,182	15,000	14,160	20,000	20,000	20,000	20,000
0104-3069	Audio/Video Systems	-	-	2,000	-	2,000	2,000	2,000	2,000
0104-3046	Internet Services	6,205	5,923	5,200	3,372	5,200	5,200	5,200	5,200
0104-3520	Computer (Hardware)	16,066	15,496	25,000	16,166	25,000	15,000	15,000	15,000
Total Information Technology		139,017	203,762	219,575	187,336	280,575	270,575	270,575	270,575
						27.8%	23.2%	23.2%	23.2%

Change Over FY 25

NOTE: These accounts cover all main IT network systems and equipment for all departments within the Town Office, Opera House, Public Safety and Public Works offices

- 0104-3008 **Maintenance/Technical Services**
Monthly Service Fee for Equipment and antivirus software (TO/OH, PS, PW) - \$69,600
General IT Services - Any IT troubleshooting outside monthly contract to maintain equipment (TO/OH, PS, PW) - \$8,000
Printer Maintenance
- 0104-3065 **Assessing - CAMA**
Mobile Assessor (shared with Rockport) - \$4,425.
Vision (assessing software) - \$10,400
CAI Web Hosting (online assessor) - \$5,150
- 0104-3066 **Municipal GIS**
GIS support for the tax and land use maps.
GIS in Vision - \$1,150
X2 Arc GIS Licenses for Assessing - \$460
Web GIS - Support - \$2,000
Eagle View - \$6,420
GAMA - \$3,750
- 0104-3067 **Operational Software**
Office 365 Licenses - \$21,000
Adobe Pro DC - \$2,400
TRIO Municipal Software - \$24,200
Payroll Outsourcing Services - \$18,000
iWorq Permitting Software - \$10,000
Deckard Technology-STR - \$17,000
- 0104-3068 **Website/Communication Software**
General Code - Code 360 Licensing - \$9,000
Text My Gov - \$2,600
Revize Hosting Software/Support - \$2,500
Zoom Licensing - \$2,000
.gov Domain Licensing - \$575
Website updates - \$3,000
- 0104-3069 **Audio/Video Systems**
A/V system hardware and software support
- 0104-3046 **Internet Services**
Lincolnville Communications Inc. - Internet Fee \$430 per month - \$5,160
- 0104-3520 **Computers (Hardware)**
Workstation and laptop replacement as per Harbor Digital's replacement schedule
Replacement of telephone system @ Public Safety Bldg

Town of Camden, Maine
FY 26 MUNICIPAL BUDGET

**General Government
INSURANCES**

		FY 23	FY 24	FY 25	FY 25	FY 26	FY 26	FY 26	FY 26
Account		Actuals	Actuals	Budget	YTDs	Dept. Head	Town Manager	Budget Committee	Select Board
0105-2501	General Liability	76,631	88,209	111,000	87,322	120,000	120,000	120,000	120,000
0105-2509	Unemployment Insurance	20,595	6,810	12,000	-	12,000	12,000	12,000	12,000
0105-2510	Workers Comp Insurance	174,408	162,173	150,000	102,027	180,000	180,000	180,000	180,000
0105-2512	Retiree Life Insurance	1,136	1,252	1,400	906	1,400	1,400	1,400	1,400
Total Insurances		272,770	258,444	274,400	190,255	313,400	313,400	313,400	313,400
						14.2%	14.2%	14.2%	14.2%

Change Over FY 25

- 0105-2501 **General Liability**
General Liability - Estimated premium covers Auto, Property, Faithful Performance of Duty, Police Liability and Public Officials Liability.
- 0105-2509 **Unemployment Insurance**
Unemployment is paid on the first \$12,000 of wages per employee
- 0105-2510 **Workers Comp Insurance**
The Town is insured through MEMIC (Maine Employers Mutual Insurance Company).
The premium level is established based on Camden's workplace injury rate, lost time and classification rate.
- 0105-2512 **Retiree Life Insurance**
In the past this has been budgeted with employee health insurance line.

Insurances

INSURANCES

EXPENSES			ASSOCIATED REVENUES		
Account		FY 26 Draft	Account		FY 26 Draft
0105-2501	General Liability	120,000	90-15-08	Snow Bowl WC Reimbursement	10,000
0105-2509	Unemployment Insurance	12,000	90-20-08	Insurance Dividends	18,000
0105-2510	Workers Comp Insurance	180,000			
0105-2512	Retiree Life Insurance	1,400			
Total Insurances		313,400	Total Insurances		28,000

DEPARTMENT NET EXPENSE: \$285,400

**Town of Camden, Maine
FY 26 MUNICIPAL BUDGET**

**General Government
TOWN OFFICE BUILDING**

		FY 23	FY 24	FY 25	FY 25	FY 26	FY 26	FY 26	FY 26
Account		Actuals	Actuals	Budget	YTDs	Dept. Head	Town Manager	Budget Committee	Select Board
0106-0101	Full Time Wages	35,545	21,182	37,500	25,588	40,400	40,400	40,400	40,400
0106-0105	Part Time Wages	-	-	-	-	-	-	-	-
0106-0110	Overtime	-	193	500	316	500	500	500	500
0106-0501	FICA & Medicare	2,585	1,428	2,900	1,944	3,200	3,200	3,200	3,200
0106-0505	ICMA/MPERS	2,950	2,130	3,800	2,754	4,200	4,200	4,200	4,200
0106-0510	Health Insurance	8,003	5,560	7,300	7,237	12,000	12,000	12,000	12,000
0106-1006	Supplies (Cleaning & Building)	619	2,434	1,500	920	1,500	1,500	1,500	1,500
0106-1501	Electricity	10,017	12,537	12,000	7,256	12,000	12,000	12,000	12,000
0106-1505	Heat	19,599	15,362	12,000	6,789	12,000	12,000	12,000	12,000
0106-1503	Solar Electricity Delivery	261	360	250	282	300	300	300	300
0106-1510	Water/Sewer	1,510	1,588	1,500	869	1,500	1,500	1,500	1,500
0106-2030	Building Maintenance	8,189	7,740	8,000	2,137	8,000	8,000	8,000	8,000
0106-3014	Cleaning (contracted)	-	16,210	-	-	-	-	-	-
0106-3016	Heating/HVAC Maintenance	10,130	10,742	12,000	10,123	12,000	12,000	12,000	12,000
0106-3026	Sprinkler/Elevator Maintenance	1,338	218	750	419	1,000	1,000	1,000	1,000
0106-3035	Security Services	2,354	894	1,000	233	1,000	1,000	1,000	1,000
0106-3515	Buildings	28	1,100	1,000	644	1,000	1,000	1,000	1,000
Total OH/Town Offices		103,128	99,678	102,000	67,511	110,600	110,600	110,600	110,600
						8.4%	8.4%	8.4%	8.4%
						Change Over FY 25			
0106-0101	Full Time Wages Asst. Manager/Facility Director (25% funded in this budget; 75% in Opera House/Auditorium budget) Custodian (50% funded in this budget; 50% funded in the Auditorium budget)								
0106-0501	FICA & Medicare 7.65% of covered wages								
0106-0505	ICMA/MPERS Retirement plans offered are either enrollment in an MissionSquare Deferred Compensation Plan or enrollment in the Maine Public Employees (MPERS) System. Employees enrolled in MissionSquare receive up to a 5% match from the Town. The Town's share of MPERS for employees enrolled in the MPERS plan for police officers and firefighters is 13.2% and for Town employees is 10.2%								
0106-0510	Health Insurance Health insurance coverage is available to full time employees. Part Time Employees that work 20 hours or more per week year round (but less than 30 hours) are eligible to join at their own expense. Employees hired after Jan 1, 2007 pay a share of dependent coverage. The Town offers employees three plan options with different degrees of employer/employee participation. These plans provide different levels of coverage, and therefore, creates a cost difference. More expensive plans will require more employee cost participation.								
0106-1006	Supplies (Cleaning & Bldg) Paper goods, light bulbs, cleaning supplies, small hardware items, cleaning equipment repair, misc. paint and maintenance supplies. 50% of those items shared with Opera House Auditorium budget								
0106-1501	Electricity 50% of building costs shared with Opera House Auditorium budget								
0106-1505	Heat 60% of heating costs for the building. In recent years, energy conservation measures have reduce fuel consumption								
0106-1510	Water /Sewer 50% shared with Opera House Auditorium budget								
0106-2030	Building Maintenance Allowance for electrical, plumbing, glass, paint, carpentry, repairs and maintenance, sprinkler system, and heating/ventilation system repairs. 50% shared with Opera House/Auditorium budget for shared systems								
0106-3014	Cleaning (contracted) Custodial contractors to clean building interior as a replacement for custodian, 50% shared with Opera House								
0106-3016	Heating/HVAC Maintenance Includes 50% costs for maintenance and repairs outside of maintenance agreements								
0106-3026	Sprinkler System Maint Includes 50% costs maintenance/inspections and repairs outside of maintenance agreements								
0106-3035	Security Services 50% costs of maintenance agreement and monitoring services for Northeast Security, plus allowance for repairs Monitoring covers sprinkler, fire alarms and low heat								
0106-3515	Small equipment/furnishings Building equipment, replacement furniture and fixtures								

Town of Camden, Maine
FY 26 MUNICIPAL BUDGET

OPERA HOUSE/AUDITORIUM

		FY 23	FY 24	FY 25	FY 25	FY 26	FY 26	FY 26	FY 26
Account		Actuals	Actuals	Budget	YTDs	Dept. Head	Town Manager	Budget Committee	Select Board
0107-0101	Full Time Wages	139,946							
0107-0105	Part Time Wages	30,656							
0107-0110	Overtime	-							
0107-0501	FICA & Medicare	12,366							
0107-0505	ICMA/MPERS	12,456							
0107-0510	Health Insurance	46,651							
0107-1001	Office Supplies	1,563							
0107-1006	Supplies (Cleaning & Bldg)	881							
0107-1202	Professional Development	100							
0107-1209	Box Office	12,375							
0107-1215	Marketing	17,466							
0107-1501	Electricity	10,016							
0107-1505	Heat	13,189							
0107-1510	Water/Sewer	1,510							
0107-1520	Communications	710							
0107-2020	Equipment	-							
0107-2021	Sound System Maintenance	829							
0107-2022	Stage Light Maintenance	607							
0107-2030	Building Maintenance	3,759							
0107-3013	Equipment Maint Contracts	-							
0107-3014	Cleaning	-							
0107-3016	Heating/HVAC Maintenance	9,119							
0107-3026	Sprinkler/Elevator Maint	8,666							
0107-3035	Security Services	2,390							
0107-3525	Small Equipment/Furnishings	2,195							
Total OH/Auditorium		327,450	-	-	-	-	-	-	-

Moved to a Special Revenue Fund

**Town of Camden, Maine
FY 26 MUNICIPAL BUDGET**

**Public Safety
05-01 POLICE DEPARTMENT**

		FY 23	FY 24	FY 25	FY 25	FY 26	FY 26	FY 26	FY 26
Account		Actuals	Actuals	Budget	YTDs	Dept. Head	Town Manager	Budget Committee	Select Board
0501-0101	Full Time Wages	713,343	789,806	950,000	603,577	1,073,300	989,000	989,000	989,000
0501-0105	Part Time Wages	1,515	-	1,000	446	1,000	1,000	1,000	1,000
0501-0110	Overtime	71,296	85,150	60,000	63,085	80,000	70,000	70,000	70,000
0501-0120	Parking Officer	38,392	47,722	-	-	52,700	52,700	52,700	52,700
0501-0121	Police Special Duty	1,893	1,520	3,750	2,145	2,000	2,000	2,000	2,000
0501-0123	Administrative Assistant	51,910	58,495	59,900	40,278	61,700	61,700	61,700	61,700
0501-0106	Inland Hbrmrstr/Lake Patrol	-	-	10,000	-	-	-	-	-
0501-0113	Community Liaison Officer	-	50,000	-	-	-	-	-	-
0501-0501	FICA & Medicare	63,737	73,020	83,000	52,884	93,200	86,000	86,000	86,000
0501-0505	ICMA/MPERS	74,437	108,560	135,600	82,677	164,100	151,600	151,600	151,600
0501-0510	Health Insurance	240,749	231,612	270,500	140,882	357,900	310,800	310,800	310,800
0501-1001	Office Supplies	4,829	4,627	5,000	3,614	5,000	5,000	5,000	5,000
0501-1004	Advertising & Recruitment	130	-	300	2,143	1,000	1,000	1,000	1,000
0501-1007	Ticket Supplies	332	679	4,500	117	-	-	-	-
0501-1014	Gas/Diesel	10,889	8,727	10,000	6,495	10,000	10,000	10,000	10,000
0501-1201	Mileage	130	616	800	134	500	500	500	500
0501-1202	Training/Professional Development	10,445	11,394	10,000	5,183	10,000	10,000	10,000	10,000
0501-1205	Uniforms/Clothing-Cleaning	7,407	16,229	10,000	4,774	10,000	10,000	10,000	10,000
0501-1520	Communications	12,983	12,869	14,000	8,288	14,000	14,000	14,000	14,000
0501-2005	Vehicle Repairs	4,835	5,395	10,000	8,890	6,000	6,000	6,000	6,000
0501-2025	Mobile Equipment Repairs	21	-	1,000	-	1,000	1,000	1,000	1,000
0501-3009	Union Negotiations	-	-	500	-	500	500	500	500
0501-3012	Organization Dues	200	150	500	350	500	500	500	500
0501-3013	Equipment Maint. Contract	-	1,369	-	-	-	-	-	-
0501-3018	Animal Control	6,965	8,971	10,000	7,500	10,000	10,000	10,000	10,000
0501-3525	Small Dept Equipment	18,308	8,594	10,000	5,955	10,000	10,000	10,000	10,000
Total Police Dept		1,334,746	1,525,505	1,660,350	1,039,417	1,964,400	1,803,300	1,803,300	1,803,300
						18.3%	8.6%	8.6%	8.6%

Change Over FY 25

0501-0101	Full Time Wages 10.5 full time sworn officers: Chief (1), Lieutenant (1), Sergeants (2), Detective (1), Patrol Officers (6) Wages for Patrol/Sergeants/Detective fall under the union contract and are established for FY 25.
0501-0105	Part Time Wages Part-time wages to fill in when an officer is off duty due to vacation, sick leave, or compensatory time usage.
0501-0110	Overtime Funds weekend night coverage, court appearances, investigations and mandated/specialized training. Also includes coverage for special events (firework events, Windjammer Weekend, Halloween, Christmas by the Sea, Toboggan Nationals, parades, etc.).
0501-0120	Patrol/Parking Enforcement One full time position. Position also provides coverage for front desk
0501-0123	Administrative/Clerical 40 hour/wk coverage for front office reception
0501-0501	FICA & Medicare Required 7.65% employer contribution to Social Security & Medicare
0501-0505	ICMA/MPERS Retirement plans offered are either enrollment in an MissionSquare Deferred Compensation Plan or enrollment in the Maine Public Employees (MPERS) System. Employees enrolled in MissionSquare receive up to a 5% match from the Town. The Town's share of MPERS for employees enrolled in the MPERS plan for police officers and firefighters is 13.2% and for Town employees is 10.2%
0501-0510	Health Insurance Health insurance coverage is available to full time employees. Part Time Employees that work 20 hours or more per week year round (but less than 30 hours) are eligible to join at their own expense. Employees hired after Jan 1, 2007 pay a share of dependent coverage. The Town offers employees three plan options with different degrees of employer/employee participation. These plans provide different levels of coverage, and therefore, creates a cost difference. More expensive plans will require more employee cost participation.
0501-1001	Office Supplies General office, copier and computer supplies for all Police Department activities. Includes postage.
0501-1004	Advertising
0501-1007	Ticket Supplies Software maintenance fee for electronic ticketing; tickets, chalk, ticket books, parking boot supplies.
0501-1014	Gas/Diesel Fuel for police vehicles
0501-1201	Mileage Mileage at IRS rate for business travel (training or court) when a cruiser is not available Includes mileage for officer to attend the Police Academy training (Vassalboro)
0501-1202	Training/Professional Development Training is a major need and statutory requirement for the department, and reduces liability On-going training includes firearms certification/re-certification at least annually. Training funds include costs for workshop/seminar/MCJA, plus meals reimbursement, and lodging that may be required.
0501-1205	Uniforms/Clothing Allowance Cost of ballistic vests, helmets and uniforms. Includes uniform cleaning. Also included are the purchasing of 3 new ballistic vests @ \$1800/piece
0501-1520	Communications Includes office lines, cell phones, lobby phone and maintenance contract of telephone recording system. Also includes in-car data terminal connections and video recording maintenance.

**Town of Camden, Maine
FY 26 MUNICIPAL BUDGET**

0501-2005	Vehicle Repairs Oil changes, fluids, tires, brakes, service provided by Camden Public Works. All cruiser repairs, parts and labor by dealerships.
0501-2025	Mobile Equipment Repair Repairs as needed for all radios, radar units, radar boards, cruiser video systems and mobile data terminals
0501-3009	Union Negotiations The current Union contract expires 6/30/2025. Negotiations will begin Fall of 2024
0501-3012	Organization Dues Maine & International Police Chiefs Assoc, FBI LEEDA, memberships for supervisory staff.
0501-NEW	Equipment Maintenance Contract Moved this expense to Public Safety Bldg budget
0501-3018	Animal Control By State law, municipalities are required to have a shelter for stray animals. PAWS Animal Center serves as the Town's rescue shelter. This account funds that contract and other animal control expenses that might arise.
0501-3525	Small Equipment Funds equipment necessary to carry out the duties associated with law enforcement such as safety supplies, targets, range equipment, radios, radars, video systems, cruiser equipment, emergency lighting, Tazers and Tazer cartridges, etc. Significant increase in the price of ammunition for training is anticipated

Police Department

Public Safety

05-01 POLICE DEPARTMENT

EXPENSES			ASSOCIATED REVENUES		
	Account	FY 26 Draft		Account	FY 26 Draft
0501-0101	Full Time Wages	989,000	90-15-02	Misc. Police Revenue	1,500
0501-0105	Part Time Wages	1,000	90-15-03	Parking Tickets	50,000
0501-0110	Overtime	70,000	90-18-10	Rockport Police Chief Reimb.	79,100
0501-0120	Parking Officer	52,700			
0501-0121	Police Special Duty	2,000			
0501-0123	Administrative Assistant	61,700			
0501-NEW	Inlnd Hbrmstr/Lake Patrol	-			
0501-NEW	Community Liaison Officer	-			
0501-0501	FICA & Medicare	86,000			
0501-0505	ICMA/MPERS	151,600			
0501-0510	Health Insurance	310,800			
0501-1001	Office Supplies	5,000			
0501-1004	Advertising & Recruitment	1,000			
0501-1007	Ticket Supplies	-			
0501-1014	Gas/Diesel	10,000			
0501-1201	Mileage	500			
0501-1202	Training/Professional Development	10,000			
0501-1205	Uniforms/Clothing-Cleaning	10,000			
0501-1520	Communications	14,000			
0501-2005	Vehicle Repairs	6,000			
0501-2025	Radios	1,000			
0501-3009	Union Negotiations	500			
0501-3012	Organization Dues	500			
0501-3018	Animal Control	10,000			
0501-3525	Small Dept Equipment	10,000			
Total Police Dept			Total Police Dept		
		1,803,300			130,600
DEPARTMENT NET EXPENSE: \$1,672,700					

Town of Camden, Maine
FY 26 MUNICIPAL BUDGET

Public Safety
05-03 COUNTY DISPATCH

Account	FY 23 Actuals	FY 24 Actuals	FY 25 Budget	FY 25 YTDs	FY 26 Dept. Head	FY 26 Town Manager	FY 26 Budget Committee	FY 26 Select Board
0503-3036 Dispatch Services	163,813	190,650	219,036	219,036	183,267	183,267	183,267	183,267
Total County Dispatch	163,813	190,650	219,036	219,036	183,267	183,267	183,267	183,267
					-16.3%	-16.3%	-16.3%	-16.3%

Change Over FY 25

County Dispatch

This is the cost of Camden's share of the Knox County Dispatch services.

County Taxes and Dispatch Fees
2024 and 2025 Budgets

Municipality	2024	1% Overlay		Combined Tax & Fees	2025	1% Overlay		Combined Tax & Fees
	State Valuation	0.001028207 County Tax	Dispatch/PSAP Fees		State Valuation	0.001002918 County Tax	Dispatch/PSAP Fees	
Applenton	\$198,700,000	\$204,305	\$69,071	\$263,376	\$224,750,000	\$225,406	\$49,425	\$274,831
Camden	\$2,096,450,000	\$2,082,017	\$219,036	\$2,281,053	\$2,329,900,000	\$2,336,698	\$183,267	\$2,519,965
Cushing	\$468,800,000	\$482,023	\$62,861	\$544,884	\$502,300,000	\$503,766	\$52,612	\$556,378
Friendship	\$387,750,000	\$398,687	\$47,809	\$446,497	\$485,000,000	\$487,017	\$40,002	\$527,019
Hope	\$333,300,000	\$342,701	\$71,088	\$413,788	\$389,250,000	\$390,386	\$59,478	\$449,864
Isle Au Haut	\$73,800,000	\$75,676	\$3,852	\$79,528	\$84,100,000	\$84,345	\$3,223	\$87,568
Matticus Isle Plantation	\$37,100,000	\$38,146	\$2,061	\$40,196	\$38,250,000	\$38,362	\$1,716	\$40,078
North Haven	\$480,400,000	\$493,951	\$17,458	\$511,408	\$481,600,000	\$493,034	\$14,607	\$507,641
Owls Head	\$560,850,000	\$576,670	\$62,964	\$639,634	\$627,650,000	\$629,481	\$52,682	\$682,164
Rockland	\$1,196,100,000	\$1,229,838	\$290,373	\$1,520,211	\$1,322,550,000	\$1,326,409	\$242,955	\$1,569,364
Rockport	\$1,346,400,000	\$1,384,378	\$152,555	\$1,536,932	\$1,572,650,000	\$1,577,239	\$127,643	\$1,704,881
St. George	\$1,268,150,000	\$1,303,920	\$108,597	\$1,412,517	\$1,413,500,000	\$1,417,624	\$90,663	\$1,508,487
South Thomaston	\$428,500,000	\$440,687	\$63,257	\$503,944	\$448,200,000	\$449,508	\$52,928	\$502,435
Thomaston	\$535,250,000	\$550,348	\$114,667	\$665,015	\$641,850,000	\$643,522	\$95,942	\$739,464
Union	\$382,550,000	\$393,340	\$99,793	\$493,134	\$458,050,000	\$459,386	\$83,472	\$542,859
Vinalhaven	\$679,900,000	\$696,078	\$54,089	\$750,167	\$711,700,000	\$713,777	\$45,256	\$759,033
Warren	\$515,900,000	\$530,349	\$203,672	\$734,021	\$572,750,000	\$574,421	\$170,412	\$744,833
Washington	\$230,850,000	\$237,156	\$96,649	\$333,804	\$246,800,000	\$247,520	\$55,765	\$303,285
Sub-Total	\$11,128,250,000	\$11,443,170	\$1,699,631	\$13,142,801	\$12,561,250,000	\$12,597,901	\$1,422,249	\$14,020,149
Unorganized Territory	\$22,800,000	\$23,443	\$0	\$23,443	\$23,450,000	\$23,518,42	\$0	\$23,518
Lincolnville		\$0	\$14,297	\$14,297		\$0	\$7,958	\$7,958
TOTAL	\$11,152,050,000	\$11,466,613	\$1,714,128	\$13,180,741	\$12,584,700,000	\$12,621,419	\$1,430,217	\$14,051,636
		16.70%	15%			10.07%	-17%	
Tax Assessment		Overlay		Tax Assessment		Overlay		
\$11,263,082		\$113,531		\$12,496,455		\$124,965		
Assessment + Overlay		\$11,466,613		Assessment + Overlay		\$12,621,419		

Taxes & Fees

12/16/2024

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**Town of Camden, Maine
FY 26 MUNICIPAL BUDGET**

**Public Safety
05-04 FIRE & EMERGENCY MEDICAL SERVICES DEPARTMENT**

		FY 23	FY 24	FY 25	FY 25	FY 26	FY 26	FY 26	FY 26
	Account	Actuals	Actuals	Budget	YTDs	Dept. Head	Town Manager	Budget Committee	Select Board
0504-0101	Full Time Wages	267,235	292,757	447,000	288,843	804,000	682,000	682,000	682,000
0504-0105	Per Diem Wages	15,481	33,625	61,000	25,642	153,000	153,000	153,000	153,000
0504-0112	First Responder/Training Wage	13,753	59,279	50,000	8,709	-	-	-	-
0504-0110	Overtime	32,960	48,290	50,000	65,352	150,000	150,000	150,000	150,000
0504-0125	Call Firefighter/Training Wages	77,715	68,834	80,000	35,066	95,000	95,000	95,000	95,000
0504-NEW	Inland Harbormaster	-	-	-	-	-	6,000	6,000	6,000
0504-0501	FICA & Medicare	30,546	40,245	52,700	31,944	90,600	86,500	86,500	86,500
0504-0505	ICMA/MPERS	26,854	43,928	70,000	43,824	125,000	116,400	116,400	116,400
0504-0510	Health Insurance	96,865	96,730	172,400	84,605	252,000	220,400	220,400	220,400
0504-1001	Software/Office Supplies	2,167	4,472	7,000	4,554	8,000	8,000	8,000	8,000
0504-1005	Dues & Publications	1,120	1,355	1,000	593	1,000	1,000	1,000	1,000
0504-1008	Equipment Supplies	12,718	14,858	20,000	14,048	20,000	20,000	20,000	20,000
0504-1014	Gas/Diesel/Oil	5,093	4,584	10,000	3,402	9,000	9,000	9,000	9,000
0504-1201	Mileage	810	948	2,000	435	2,000	2,000	2,000	2,000
0504-1202	Training/Professional Development	6,787	7,763	25,000	6,094	25,000	25,000	25,000	25,000
0504-1205	Uniforms/Clothing	1,815	2,453	10,000	2,543	10,000	10,000	10,000	10,000
0504-1217	Respiratory Standards Program	355	825	350	270	400	400	400	400
0504-1218	HB Vaccine	-	30	-	128	200	200	200	200
0504-1219	Hose	-	-	1,600	-	2,000	2,000	2,000	2,000
0504-NEW	Laundry Services	-	-	-	-	1,000	1,000	1,000	1,000
0504-NEW	Crew/Quarters Rental	-	-	-	-	-	24,000	24,000	24,000
0504-1520	Communications	4,566	3,451	4,100	3,136	4,100	4,100	4,100	4,100
0504-2005	Vehicle Repairs	17,793	27,223	36,600	19,124	36,000	36,000	36,000	36,000
0504-2020	Equipment Repairs	4,555	4,661	10,000	1,008	1,000	1,000	1,000	1,000
0504-3525	Small Dept Equipment	10,637	11,525	12,400	1,870	12,500	12,500	12,500	12,500
0504-3153	Hose Testing	9,225	8,799	10,300	7,320	8,000	8,000	8,000	8,000
0504-3526	First Responder Equipment	11,829	7,060	10,000	3,147	10,000	10,000	10,000	10,000
0504-2805	Emergency Medical Services	170,225	180,628	365,000	242,787	365,200	365,200	365,200	365,200
Total Fire Dept		821,104	964,323	1,508,450	894,444	2,185,000	2,048,700	2,048,700	2,048,700
						44.9%	35.8%	35.8%	35.8%

Change Over FY 25

- 0504-0101 **Full Time Wages**
The Department currently has 7 full time positions.
The full-time firefighters each work an average of 42 hour weeks; therefore 2 hours are paid at the OT rate. Full-time personnel are licensed Emergency Medical Service providers.
We are proposing a phase-in approach with the goal for an additional 3 FT firefighters on staff.
- 0504-0105 **Per Diem Wages**
FF/EMT and Paramedic support
- 0504-0110 **Overtime**
Overtime wages are for hours worked beyond regular wages (beyond the 2 hours each week for full-time staff); as well as holiday pay. By averaging of the hours, each firefighter receives 2 hours of overtime each week. Holiday pay is figured at 12 hours straight pay for the off-duty firefighter - 12 hours straight pay for the holiday if a scheduled firefighter takes the day off or 12 hours of time and a half if the scheduled firefighter works the holiday.
This format can be phased out with the change to a 24 hour staffing model
- 0504-0125 **Call Firefighters/Training Wages**
Call firefighter payroll varies depending on the volume of calls for service and the number of personnel who answer the call. This includes fire calls, meetings, setting up voting space and other duties as assigned. Training is for regularly scheduled and special training events for on-call firefighters.
- 0504-NEW **Inland Harbormaster**
Moved from the PD. Position will be responsible for maintaining public facilities on the lake, cataloging private moorings, and resolving safety conflicts in partnership with law enforcement.
- 0504-0501 **FICA & Medicare**
Required 7.65% employer contribution to Social Security & Medicare
- 0504-0505 **ICMA/MPERS**
Retirement plans offered are either enrollment in an MissionSquare Deferred Compensation Plan or enrollment in the Maine Public Employees (MPERS) System. Employees enrolled in MissionSquare receive up to a 5% match from the Town. The Town's share of MPERS for employees enrolled in the MPERS plan for police officers and firefighters is 13.2% and for Town employees is 10.2%
- 0504-0510 **Health Insurance**
Health insurance coverage is available to full time employees. Part Time Employees that work 20 hours or more per week year round (but less than 30 hours) are eligible to join at their own expense. Employees hired after Jan 1, 2007 pay a share of dependent coverage. The Town offers employees three plan options with different degrees of employer/employee participation. These plans provide different levels of coverage, and therefore, creates a cost difference. More expensive plans will require more employee cost participation.
- 0504-1001 **Software & Office Supplies**
Includes the Department's records of keeping and reporting web based subscription.
- 0504-1005 **Dues & Publications**
Dues payable to professional associations such as National Fire Protection Assn, Int'l Assn Fire Chiefs, Knox County Mutual Aid, ME State Federation of Firefighters and publications.
- 0504-1008 **Personal Protective Equipment**
Regular issued gear for Firefighters including: turnout gear, gloves, boots, etc.
National Fire Protection Assn (NFPA) requires replacement every 10 years.
- 0504-1014 **Gas/Diesel/Oil**
Vehicle fuel based on estimated 1,000 gallons of diesel and 1,250 gallons gasoline
- 0504-1201 **Mileage**
Mileage reimbursement when staff uses personal vehicles for work purposes (IRS rate: As of January 1st of each year)

**Town of Camden, Maine
FY 26 MUNICIPAL BUDGET**

0504-1202	Training/Professional Development This account is for specialty drills and trainings that enhance the basic training offered by the Fire Department. Examples include: water rescue, confined space, extrication, etc. Workshops/training offered by the Maine Fire Chiefs and Int'l Assn of Fire Chiefs. Also includes training to assist the Planning & Codes Office. This year also includes an on-line training subscription we are using.
0504-1205	Uniforms/Clothing Allowance This funds uniforms for the 7 full time personnel and uniforms for part time firefighters plus the additional proposed hired staff.
0504-1217	Respiratory Standards Program Annual medical evaluations required for use of breathing apparatus Mask fit tests and breathing air quality testing Includes primary check for new members and yearly medical clearance
0504-1218	HB Vaccine/Drug screening Estimate for new members. Includes random drug screening for full-time personnel
0504-NEW	Crew Quarters Rent Interim sleeping quarters for 24 hour staff while renovations to the Public Safety Building are begin done
0504-1520	Communications Fire Department phones (2) in Public Safety Building and VZW iPads for Engines 4 & 6 2 Department cell phones
0504-2005	Vehicle Repairs Preventative maintenance, oil & filter changes.
0504-2020	Equipment Repairs Yearly maintenance programs and repair as needed. Includes: Aerial & ground ladder tests @ \$1,500, Annual flow testing of self-contained breathing apparatus (SCBA) \$2,000; SCBA battery replacement \$150. General repairs of pagers and radios, SCBA, personal protective equipment General repairs resulting from daily use of equipment or issues found during service testing
0504-3525	Small Department Equipment Specialized equipment purchases, replacement of old pagers. Continued upgrade/replacement of radios - mobile and portable
0504-3153	Hose Testing All hoses tested annually per industry standards. Annual pump service testing as required by NFPA standards.
0504-3526	First Responder Equipment Equipment and supplies necessary for first responders to provide basic life support to patients
0504-2805	Emergency Medical Services North East Mobile Health Services provides emergency medical and transport services to the residents of Camden, Lincolnville and Hope.

Fire EMS Department

Public Safety

05-04 FIRE & EMS DEPARTMENT

EXPENSES			ASSOCIATED REVENUES		
	Account	FY 26 Draft		Account	FY 26 Draft
0504-0101	Full Time Wages	682,000	90-30-01	Health/Safety Officer	6,000
0504-0105	Per Diem Wages	153,000			
0504-0112	First Responder/Training Wage	-			
0504-0110	Overtime	150,000			
0504-0125	Call Firefighter/Training Wages	95,000			
0504-0126	Training Payroll	-			
0504-NEW	Inland Harbormaster	6,000			
0504-0501	FICA & Medicare	86,500			
0504-0505	ICMA/MPERS	116,400			
0504-0510	Health Insurance	220,400			
0504-1001	Software/Office Supplies	8,000			
0504-1005	Dues & Publications	1,000			
0504-1008	Equipment Supplies	20,000			
0504-1014	Gas/Diesel/Oil	9,000			
0504-1201	Mileage	2,000			
0504-1202	Training/Professional Development	25,000			
0504-1205	Uniforms/Clothing	10,000			
0504-1217	Respiratory Standards Program	400			
0504-1218	HB Vaccine	200			
0504-1219	Hose	2,000			
0504-NEW	Billing	-			
0504-NEW	Laundry Services	1,000			
0504-NEW	Medical Exams	-			
0504-NEW	Crew/Quarters Rental	24,000			
0504-1520	Communications	4,100			
0504-2005	Vehicle Repairs	36,000			
0504-2020	Equipment Repairs	1,000			
0504-3235	Computer/Office Equipment Maint				
0504-3525	Small Dept Equipment	12,500			
0504-3153	Hose Testing	8,000			
0504-3526	First Responder Equipment	10,000			
0504-2805	Emergency Medical Services	365,200			
Total Fire/EMS Department		2,048,700	Total Fire/EMS Department		6,000

DEPARTMENT NET EXPENSE: \$2,042,700

Town of Camden, Maine
FY 26 MUNICIPAL BUDGET

Public Safety
05-05 PUBLIC SAFETY BUILDING

		FY 23	FY 24	FY 25	FY 25	FY 26	FY 26	FY 26	FY 26
Account		Actuals	Actuals	Budget	YTDs	Dept. Head	Town Manager	Budget Committee	Select Board
0505-0105	Part Time Wages	1,705	-	-	-	-	-	-	-
0505-0501	FICA & Medicare	126	-	-	-	-	-	-	-
0505-1006	Building Supplies	1,326	1,515	-	-	2,000	2,000	2,000	2,000
0505-1501	Electricity	13,686	13,938	12,000	8,712	15,000	15,000	15,000	15,000
0505-1505	Heat	10,349	9,142	9,000	3,957	6,000	6,000	6,000	6,000
0505-1510	Water/Sewer	4,050	4,542	3,700	3,375	5,000	5,000	5,000	5,000
0505-2030	Building Maintenance	15,504	7,390	18,000	5,021	20,000	20,000	20,000	20,000
0505-2810	Emergency Operations Center	495	-	500	-	1,000	1,000	1,000	1,000
0505-3014	Contracted Cleaning Services	-	-	5,000	-	5,000	5,000	5,000	5,000
0505-3013	Equipment Maintenance Cont.	-	-	3,300	1,986	3,500	3,500	3,500	3,500
0505-3016	HVAC Maintenance	3,638	3,530	8,000	5,101	8,000	8,000	8,000	8,000
0505-3525	Equipment Purchases	-	4,868	3,000	-	3,000	3,000	3,000	3,000
Total Public Safety Building		50,879	44,925	62,500	28,152	68,500	68,500	68,500	68,500
						9.6%	9.6%	9.6%	9.6%

Change Over FY 25

0505-1006 **Building Cleaning/Custodial Services**
General building supplies and cleaning

0505-1501 **Electricity**
Electrical costs for the Public Safety Building

0505-1505 **Heat**
Fuel consumption in the Public Safety Building

0505-1510 **Water/Sewer**

0505-2030 **Building Maintenance**
Includes general upkeep and maintenance
General cleaning and preventive maintenance

0505-2810 **Emergency Operations Center**
Funding for training and supplies to support the Emergency ((located in the basement of the Congregational Church)

0505-3013 **Contracted Cleaning Services**
Annual professional cleaning of PSB floors

0505-3016 **Contracted Services/HVAC Maint**
Annual heat/AC/mechanical maintenance agreement, and other repairs as needed
Reduced because the service contract was re-written with Siemens, Inc.

0505-3525 **Equipment purchases**
Continuous upgrade/upkeep of physical fitness equipment to be used by Fire & Police personnel to maintain wellness and fitness required.

Town of Camden, Maine
FY 26 MUNICIPAL BUDGET

Public Safety
05-06 Hydrant Assessment

Account	FY 23 Actuals	FY 24 Actuals	FY 25 Budget	FY 25 YTDs	FY 26 Dept. Head	FY 26 Town Manager	FY 26 Budget Committee	FY 26 Select Board
0506-3031 Hydrant Assessment	256,310	278,637	277,000	152,357	289,400	289,400	289,400	289,400
Total Hydrant Rental	256,310	278,637	277,000	152,357	289,400	289,400	289,400	289,400
					4.5%	4.5%	4.5%	4.5%

Note: **Hydrant Rental**

With MPUC approval, Maine Water is permitted to add a charge on customers' bills to reflect the incremental capital costs of Maine Water's infrastructure replacement program.
Charge (WISC) will be reset to 3.4% on 7/1/2023.

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Town of Camden, Maine
FY 26 MUNICIPAL BUDGET

Public Safety
05-10 STREET LIGHTS

		FY 23	FY 24	FY 25	FY 25	FY 26	FY 26	FY 26	FY 26
Account		Actuals	Actuals	Budget	YTDs	Dept. Head	Town Manager	Budget Committee	Select Board
0510-1501	Electricity	19,017	19,761	20,000	10,053	20,000	20,000	20,000	20,000
0510-2035	Downtown Street Lights	7,453	15,324	18,000	6,595	5,000	5,000	5,000	5,000
0510-3022	Traffic Signal Maintenance	-	1,210	3,000	1,285	3,000	3,000	3,000	3,000
Total Street Lights		26,470	36,295	41,000	17,933	28,000	28,000	28,000	28,000
						-31.7%	-31.7%	-31.7%	-31.7%

Change Over FY 25

- 0510-1501 **Electricity**
Cost of electrical service of street lights.
- 0510-2035 **Downtown Street Lights**
Repairs and maintenance to street lights, outlets and light bulb replacements.
- 0510-3022 **Traffic Signal Maintenance**
Includes quarterly scheduled maintenance and other maintenance as needed

**Town of Camden, Maine
FY 26 MUNICIPAL BUDGET**

**Public Works
10-01 PUBLIC WORKS DEPARTMENT/STREETS/SIDEWALKS/DAMS**

		FY 23	FY 24	FY 25	FY 25	FY 26	FY 26	FY 26	FY 26
Account		Actuals	Actuals	Budget	YTDs	Dept. Head	Town Manager	Budget Committee	Select Board
1001-0101	Full Time Wages	625,104	704,817	688,000	477,686	723,900	773,700	773,700	773,700
1001-0105	Part Time Wages	-	-	5,000	3,253	5,000	5,000	5,000	5,000
1001-0116	Dam Control Agent Stipend	15,300	11,700	30,000	17,343	30,000	30,000	30,000	30,000
1001-0110	Overtime	32,570	29,629	32,000	45,374	32,000	32,000	32,000	32,000
1001-0501	FICA & Medicare	49,902	54,792	57,800	38,523	60,600	64,400	64,400	64,400
1001-0505	ICMA/MPERS	47,642	73,226	74,100	51,559	80,200	85,300	85,300	85,300
1001-0510	Health Insurance	195,802	243,864	246,000	170,423	265,800	289,600	289,600	289,600
1001-0517	Mileage	2,400	1,612	500	158	500	500	500	500
1001-1001	Office Supplies	216	588	700	447	700	700	700	700
1001-1006	Supplies (Cleaning & Bldg)	213	941	1,200	504	1,200	1,200	1,200	1,200
1001-1009	Bldg Hardware Supplies	2,378	4,349	2,000	2,187	2,000	2,000	2,000	2,000
1001-1010	Signs	1,355	3,253	4,500	2,121	4,500	4,500	4,500	4,500
1001-1013	Safety Equipment	3,593	4,306	3,500	2,417	4,000	4,000	4,000	4,000
1001-1014	Gas/Diesel/Oil	46,530	52,842	40,000	44,826	44,000	44,000	44,000	44,000
1001-1202	Professional Development	25	1,506	1,000	230	1,000	1,000	1,000	1,000
1001-1205	Uniforms/Clothing Allowance	3,531	5,766	4,500	3,950	5,000	5,000	5,000	5,000
1001-1220	Traffic Control Devices	-	-	2,000	-	2,000	2,000	2,000	2,000
1001-1221	Winter Salt & Sand	125,213	97,643	125,000	121,827	125,000	125,000	125,000	125,000
1001-1501	Electricity	4,961	4,409	7,000	2,528	6,000	6,000	6,000	6,000
1001-1505	Heat	6,262	8,316	5,000	2,412	5,000	5,000	5,000	5,000
1001-1510	Water/Sewer	1,132	1,042	1,200	842	1,200	1,200	1,200	1,200
1001-1520	Communications	2,637	1,816	1,200	800	1,200	1,200	1,200	1,200
1001-2025	Radios	-	-	500	-	500	500	500	500
1001-2030	Building Maintenance	6,294	8,533	13,000	8,107	13,000	13,000	13,000	13,000
1001-2036	Fuel Depot Maintenance	1,200	-	-	-	-	-	-	-
1001-2037	Fleet Maintenance	47,961	78,595	47,000	47,667	50,000	50,000	50,000	50,000
1001-2038	Plow Maintenance	11,560	9,918	11,000	16,948	11,000	11,000	11,000	11,000
1001-3021	Drug Testing	1,465	1,115	1,000	128	1,000	1,000	1,000	1,000
1001-3525	Small Dept Equipment	5,716	6,529	10,000	2,919	10,000	10,000	10,000	10,000
1001-2040	Street Maintenance	54,703	75,123	98,500	100,189	100,000	100,000	100,000	100,000
1001-2041	Sidewalks	16,222	7,728	35,000	1,284	35,000	35,000	35,000	35,000
1001-2042	Storm Drains	23,518	13,012	61,000	60,972	82,000	82,000	82,000	82,000
1001-2043	Trash Disposal	9,212	18,670	15,000	9,275	15,000	15,000	15,000	15,000
1001-2049	Rental Equipment	27,221	37,058	25,000	28,392	40,000	40,000	40,000	40,000
1001-2054	Culverts & Basins	3,157	27,314	40,000	24,732	40,000	40,000	40,000	40,000
1001-3017	Engineering	2,348	-	3,000	-	3,000	3,000	3,000	3,000
1001-3023	Street Paving	134,953	91,926	250,000	178,069	275,000	275,000	275,000	275,000
1004-1225	Parking Lot Lease	64,452	-	-	-	-	-	-	-
1001-2070	Parking Lot Maintenance	4,000	12,488	10,000	18	10,000	10,000	10,000	10,000
1001-3033	Tree Maintenance	26,726	38,719	39,000	5,447	35,000	35,000	35,000	35,000
1001-3034	Shade Tree Planting	2,325	4,674	10,000	4,549	10,000	10,000	10,000	10,000
1001-2050	Megunticook Dams (East & West)	4,278	4,605	-	-	5,000	5,000	5,000	5,000
1001-2051	Montgomery Dam	89	1,895	-	24,079	5,000	5,000	5,000	5,000
1001-2053	Seabright Dam	2,025	4,685	-	-	5,000	5,000	5,000	5,000
Total Public Works		1,616,191	1,749,004	2,001,200	1,502,185	2,146,300	2,228,800	2,228,800	2,228,800
						7.3%	11.4%	11.4%	11.4%

Change Over FY 25

1001-0101	Full Time Wages PW Director, Engineer (50% funded with WW) and 10 full-time employees
1001-0105	Part Time Wages Snow removal, downtown street/sidewalk maintenance, trash pick-up, summer/winter coverage
1001-0116	Dam Control Agent
1001-0110	Overtime Cost of responding to storms, winter maintenance, etc. Estimate based on historical trends
1001-0501	FICA & Medicare Required 7.65% employer contribution to Social Security & Medicare
1001-0505	ICMA/MPERS Retirement plans offered are either enrollment in an MissionSquare Deferred Compensation Plan or enrollment in the Maine Public Employees (MPERS) System. Employees enrolled in MissionSquare receive up to a 5% match from the Town. The Town's share of MPERS for employees enrolled in the MPERS plan for police officers and firefighters is 13.2% and for Town employees is 10.2%
1001-0510	Health Insurance Health insurance coverage is available to full time employees. Part Time Employees that work 20 hours or more per week year round (but less than 30 hours) are eligible to join at their own expense. Employees hired after Jan 1, 2007 pay a share of dependent coverage. The Town offers employees three plan options with different degrees of employer/employee participation. These plans provide different levels of coverage, and therefore, creates a cost difference. More expensive plans will require more employee cost participation.
1001-0517	Mileage Misc Travel
1001-1001	Office Supplies Printer Ink, staples, notebooks, binders, folders, pens and other general office supplies
1001-1006	Supplies (Cleaning & Building) Paper products, cleaning supplies
1001-1009	Building Hardware Supplies Rakes, shovels, brooms, batteries, flashlights, tools
1001-1010	Signs Replacement of stolen/damaged street and traffic signs, installing new signs and posts
1001-1013	Safety Equipment Hard hats, gloves, eye & hearing protection, first aid kits, crane inspections, fire extinguisher inspections and replacements, fall protection, & chain saw protection & steel toe work boots, reflective rain jackets and rain pants.

**Town of Camden, Maine
FY 26 MUNICIPAL BUDGET**

1001-1014	Gas/Diesel/Oil Fuel for trucks and equipment Estimate based on 4,500 gals diesel and 5,500 gals gasoline Includes 4,000 for motor/hydraulic oil
1001-1202	Professional Development Periodic training for Public Works staff
1001-1205	Uniforms/Clothing Allow Stipend for clothing \$250 for 8 employees= \$2000 and \$1600 per year for 2 mechanic's uniforms, plus 2 'CPW' T-shirts and a ball cap
1001-1220	Traffic Control Devices Work area signs, Cross Walk signs, traffic cones & barricades,
1001-1221	Winter Salt & Sand PW plows, sand/salts approximately 58 miles of Town & State roads and 12 miles of sidewalks 1,300 tons salt (predicted to be \$76/ton); 1,300 cy sand (predicted to be \$18.50/cy); Magnesium flakes (sidewalks)
1001-1501	Electricity Electricity for the Public Works facility
1001-1505	Heat Heating fuel for Public Works facility
1001-1510	Water/Sewer Utility costs for the Public Works facility
1001-1520	Communications Telephone and two cell phone stipends
1001-2025	Radios Radio repair and purchase
1001-2030	Buildings Maintenance Includes: Maintenance of buildings, plumbing/electrical repair Fire extinguisher hydro test replace/refill Boiler maintenance & repairs Weekly office cleaning
1001-2037	Fleet Maintenance Tires/brakes and all repair parts, welding supplies The increase is attributed to the increase cost of parts and tires
1001-2038	Plow Maintenance An increase due to a rise in the cost of cutting edges, steel, bolts and bed chains
1001-3021	Drug Testing Random drug/alcohol testing, pre-employment testing Annual hearing tests
1001-3525	Small Department Equipment Sand and salt sidewalk material spreader, \$6,500 Miscellaneous construction equipment
1001-2040	Street Maintenance The Town maintains 40 miles of roadways. This account funds: Road repairs & cold patch \$2,200 Paint striping contractor/crosswalks \$55,000 + \$3,744.80 for edge lines = \$58,745 Erosion control \$2,250 Gravel, stone, riprap and loam (approx. 1,500 cy @ 23.50/cy = \$35,250) * Note 1,250 cy is for replacement of the Gould St storm water collection system) * Note total = \$98,445 - \$33,714 Gould St = \$64,741
1001-2041	Sidewalks The Town has 12 miles of sidewalk to maintain This account funds sidewalk repairs and an estimate to replace 1,000 ft of sidewalk on Gould St.
1001-2042	Storm Sewers Miscellaneous repairs, replace driveway & cross culverts, catch basin repair & replacement frames. This also now included cleaning 718 catch basins and some lines.
1001-2054	Culverts & Basins This is the \$62,000 contracted cost for the cleaning 718 of catchbasins annually around town using a vac truck This also includes \$20,000 for lining a 24" cross-country stormwater that runs from Mequaticook street to Harden Ave
1001-2043	Trash Disposal Trash pickup for downtown, all parks, Public Safety, Town Offices and roadside dumping. Trash bags, trash container maintenance
1001-2049	Rental Equipment examples: Wheel loader rental (winter) Truck rental for hauling snow
1001-3017	Engineering Professional services as needed for sidewalks, drainage projects, roads, bridges
1001-3023	Street Paving Overlays and grinding, crack sealing, repairs according to condition/need assessment
1001-1225	Parking Lot Lease Winter maintenance of leased parking spaces at the Church of Christ Scientist Church on Central St. and the Knox Mill Lease/Purchase of Knowlton Street and Knox Mill Parking Lots - To be off-set with Downtown TIF revenue
1001-2070	Parking Lot Maintenance Funds repairs, landscaping, striping and maintenance at Town parking lots
1001-3033	Tree Maintenance Tree cabling, pruning and removal of dead and potentially dangerous trees

Town of Camden, Maine
FY 26 MUNICIPAL BUDGET

1001-3034	Shade Tree Planting The Town has historically funded a portion of the cost for residents to plant new or replacement shade trees. The Town has taken on the tree planting and this budget amount accounts for the planting of 30 new trees
1001-2050	Megunticook Dams This account funds the inspections and repairs of the East and West Megunticook dams Camden and Lincolnville share in maintenance and repair costs: Camden: 67% and Lincolnville: 33% Dam Control Agent \$2,100/yr/dz - - Wages for labor to remove debris from gate, sh - Inspect East Dam gate tunnel estimate - <u>Comprehensive underwater inspection -</u> - -
1001-2051	Montgomery Dam This account funds annual inspections and repairs. Independent Engineer inspection - Dam Control Stipend + FICA/Medicare - Miscellaneous Repairs - <u>Wages for labor to remove debris from gate, sh -</u> - -
1001-2053	Seabright Dam Beginning with FY18, costs for inspections and repairs, which were previously covered by the Seabright Hydro Fund are budgeted here. Dam Control Agent stipend + FICA Medicare - Comprehensive underwater inspection - Misc Repairs (e.g. Add Riprap) - <u>Wages for labor to remove debris from gate, sh -</u> - -

Public Works Department

Public Works
10-01 PUBLIC WORKS DEPARTMENT

EXPENSES			ASSOCIATED REVENUES		
Account		FY 26 Draft	Account		FY 26 Draft
1001-0101	Full Time Wages	773,700	90-05-04	Local Road Assistance	65,700
1001-0105	Part Time Wages	5,000	90-15-11	MCSW Employee Share	62,700
1001-NEW	Dam Control Agent	30,000			
1001-0110	Overtime	32,000			
1001-0501	FICA & Medicare	64,400			
1001-0505	ICMA/MPERS	85,300			
1001-0510	Health Insurance	289,600			
1001-0517	Travel Stipend	500			
1001-1001	Office Supplies	700			
1001-1006	Supplies (Cleaning & Bldg)	1,200			
1001-1009	Bldg Hardware Supplies	2,000			
1001-1010	Signs	4,500			
1001-1013	Safety Equipment	4,000			
1001-1014	Gas/Diesel/Oil	44,000			
1001-1016	Downtown Signs	-			
1001-1202	Professional Development	1,000			
1001-1205	Uniforms/Clothing Allowance	5,000			
1001-1220	Traffic Control Devices	2,000			
1001-1221	Winter Salt & Sand	125,000			
1001-1501	Electricity	6,000			
1001-1505	Heat	5,000			
1001-1510	Water/Sewer	1,200			
1001-1520	Communications	1,200			
1001-2025	Radios	500			
1001-2030	Building Maintenance	13,000			
1001-2037	Fleet Maintenance	50,000			
1001-2038	Plow Maintenance	11,000			
1001-3021	Drug Testing	1,000			
1001-3525	Small Dept Equipment	10,000			
1002-2040	Street Maintenance	100,000			
1002-2041	Sidewalks	35,000			
1002-2042	Storm Drains	82,000			
1002-2043	Trash Disposal	15,000			
1002-2049	Rental Equipment	40,000			
1002-2054	Culverts & Basins	40,000			
1002-3017	Engineering	3,000			
1002-3023	Street Paving	275,000			

Public Works Department

1004-2070	Parking Lot Maintenance	10,000
1005-3033	Tree Maintenance	35,000
1005-3034	Shade Tree Planting	10,000
2008-2050	Megunticook Dams (East & West)	5,000
2008-2051	Montgomery Dam	5,000
2008-2053	Seabright Dam	5,000

Total Public Works	2,228,800	Total Public Works	128,400
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DEPARTMENT NET EXPENSE: \$2,100,400

Town of Camden, Maine
FY 26 MUNICIPAL BUDGET

Community Services
20-01 COMMUNITY SERVICES

		FY 23	FY 24	FY 25	FY 25	FY 26	FY 26	FY 26	FY 26
Account		Actuals	Actuals	Budget	YTDs	Dept. Head	Town Manager	Budget Committee	Select Board
2001-2840	American Legion (Memorial Day)	3,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
2001-2845	Camden Garden Club	4,000	4,000	-	-	4,000	4,000	4,000	4,000
2001-2841	Camden-Rockport Historical	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
2001-2843	Merryspring, Inc.	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
2001-2844	PenBay YMCA Teen Center	-	-	-	-	-	-	-	-
2001-0113	Community Liaison Support (VOA)	-	-	55,000	22,889	-	-	-	-
2001-2817	Mequenticook Watershed Associatio	6,500	6,500	6,500	6,500	7,000	7,000	7,000	7,000
2001-2813	Curtis Island Foundation	-	-	4,000	4,000	5,000	4,000	4,000	4,000
Total Community Services		18,500	19,500	74,500	42,389	25,000	24,000	24,000	24,000
						-66.4%	-67.8%	-67.8%	-67.8%
<i>The requests are presented as submitted</i>						<i>Change Over FY 25</i>			

Town of Camden, Maine
FY 26 MUNICIPAL BUDGET

Culture & Recreation
20- 02 Camden Public Library

Account	FY 23 Actuals	FY 24 Actuals	FY 25 Budget	FY 25 YTDs	FY 26 Dept. Head	FY 26 Town Manager	FY 26 Budget Committee	FY 26 Select Board
2002-NEW CPL Capital Improvements					150,000	150,000	451,888	150,000
2002-2801 Camden Public Library	523,000	555,000	585,000	390,000	589,000	589,000	566,500	589,000
Total Camden Public Library	523,000	555,000	585,000	390,000	739,000	739,000	1,018,388	739,000
					26.3%	26.3%	74.1%	26.3%

Change Over FY 25

Annual funding in support of the Camden Public Library

Camden Public Library Budget - July '25-June '26					FY 21	FY 22	FY 23	FY 24	FY 25
					July 2022 - June 2023	July 2023 - June 2024	July 2023 - June 2024	Current Year	Proposed
Development Income / Special Funds									
		4002 Donations / Business Support/ Grants			185,960	243,010	255,842	190,000	300,000
		4010	Donations via Circ Desk				2,347	-	2,200
		4011	CPL Fund - Stock the Stacks			3,257	5,444	5,000	6,000
		4013	Campaign for the Future Income			56,250	68,750	75,000	75,000
		4014	Summer Art Auction Fundraiser			-	-	50,000	35,000
		4015	CPL Fund - Restricted Grants			-	-	-	-
TOTAL DEVELOPMENT INCOME / SPECIAL FUNDS					245,467	317,204	391,490	320,000	418,200
Program and Event Income									
		4020 Event Revenue			2,365	2,597	3,980	5,000	8,000
		4022F Harbor Arts & Books Revenue (Fall show)			-	-	13,200	10,000	-
		4022S Harbor Arts & Books Revenue (Summer show)			-	-	21,900	18,000	-
		4030 Meeting Room Rental Fees			-	-	1,063	1,000	1,000
TOTAL PROGRAM AND EVENT INCOME					2,365	2,597	40,143	34,000	9,000
REGULAR INCOME									
		4260 Book Sales			21,470	46,076	31,187	37,000	46,000
		4265 History of Camden book sales			680	1,120	1,120	1,000	2,500
		4325	Library Card Fees		27	12,640	13,045	14,000	14,000
		4340 History Center Income			13,122	905	115	250	900
		4350 Art Work Sales - Net Profit			218	1,852	2,520	1,000	2,500
		4420 Misc. Income-Other			304	2,735	-	200	1,000
		4490 Photo Copier Income			1,877	1,801	2,822	2,500	5,600
		4580 Miscellaneous Sales			1,163	19	64	75	1,000
		4620 Town of Camden			493,000	493,000	555,000	555,000	565,800
TOTAL REGULAR INCOME					531,861	560,148	605,873	611,025	639,300
OTHER INCOME (Trusts, etc.)									
		5140 Interest Income			1,407	1,574	1,541	1,400	1,400
		5150 CPL Maintenance Fund			31,576	32,444	34,748	34,020	35,000
		5160 Curtis Trust			18,780	19,244	20,440	20,124	20,000
		5170 Centennial Fund			42,430	49,515	51,600	53,800	51,300
		5180 Westerfield Trust			7,425	8,850	5,225	8,500	6,800
		5190 Wyatt Trust			14,120	13,323	13,883	13,000	13,600
		5196 History Center Fund			10,000	15,025	-	-	-
		5215 Winterfest Income				2,428	3,475	2,500	3,500

Camden Public Library Budget - July '25-June '26					FY 21	FY 22	FY 23	FY 24	FY 25
					July 2022 - June 2023	July 2023 - June 2024	July 2023 - June 2024	Current Year	Proposed
				5240 · Amphitheatre Rental	10,100	20,200	29,000	32,700	26,000
				TOTAL OTHER INCOME	135,838	162,603	159,912	166,044	157,600
				Total Income	915,531	1,042,552	1,197,418	1,131,069	1,224,100
				OPERATING EXPENSES					
				6010 · Advertising, PR	-	-	-	500	500
				6060 · Book Sale Expenses	-	923	3,646	3,500	3,600
				6070 · Children's Room Expenses	357	636	1,165	2,000	1,500
				6085 · Computers	21,004	17,350	30,032	21,000	25,000
				6095 · Conference/Membership/Staff Dev	1,588	1,023	2,560	2,500	2,500
				6115 Director's and Officers Liability	2,298	2,298	2,486	2,300	2,300
				6120 Liability Insurance - Other	10,671	11,121	12,527	11,500	13,500
				6125 Workers Comp	1,238	1,395	1,259	1,500	1,300
				6130 Other - Bond	159	137	296	200	200
				6140 · Minerva Expenses	4,000	4,000	4,300	4,400	7,500
				6150 Merchant/CC Fees	1,679	2,147	1,207	2,400	2,500
				6160 Miscellaneous Expenses	480	726	765	1,000	500
				6190 · Office Supplies	13,189	13,431	11,705	15,000	12,000
				6255 · Photo Copier Expense	6,449	6,423	7,782	7,500	7,800
				6265 · Postage and Shipping	2,060	1,873	2,099	2,200	2,100
				6275 Bookkeeping/Accounting	14,527	14,852	15,690	16,800	17,000
				6280 Financial Audit/Review	5,900	5,900	6,450	6,000	6,400
				6285 Human Resources Consultant	4,306	3,375	1,988	3,000	2,500
				TOTAL OPERATION EXPENSES	89,905	87,610	105,957	103,300	108,700
				BOOKS/AV/MAGAZINES/NEWSPAPERS					
				6401 Books/AV	62,630	71,160	67,895	65,000	71,145
				6405 Newspapers/Magazines	2,909	3,339	5,135	4,000	4,000
				6410 Lost Book Income	(1,872)	(1,315)	(1,613)	(1,800)	(1,600)
				TOTAL BOOKS/AV/MAGAZINES/NEWSPAPERS	63,667	73,184	71,417	67,200	73,545
				BUILDING NEEDS					
				6455 · Maintenance	43,822	26,842	30,994	27,000	32,000
				6457 · Facility Reserve (Bd Designated)	10,000	10,000	25,000	-	25,000
				6460 Janitorial Services	21,600	21,600	22,320	21,600	48,000
				6505 · Electric	13,881	18,672	26,511	24,000	24,000
				6510 · HVAC	6,239	586	15,253	9,500	13,000
				6515 · Heat - Fuel - unknown cost per gallon as yet	10,415	14,933	12,145	17,000	16,125
				6520 · Telephone	4,956	5,468	5,762	5,700	5,700
				6525 Security System Maint and Monitoring	960	987	1,026	1,100	2,000

Camden Public Library Budget - July '25-June '26					FY 21	FY 22	FY 23	FY 24	FY 25
					July 2022 - June 2023	July 2023 - June 2024	July 2023 - June 2024	Current Year	Proposed
		6540 Sewer			293	517	2,030	1,500	2,000
		6545 Water			421	523	891	1,000	1,000
		6550 Water Fire Protection			1,078	1,194	1,204	1,200	1,200
		Siemens project payment to Town				13,250	13,250	13,250	-
		TOTAL BUILDING NEEDS			113,665	114,572	156,386	122,850	170,025
		DEVELOPMENT & PROGRAM							
		6600 · Annual Fund Drive/Fund Raising Events Exp			1,457	2,101	2,480	2,500	2,480
		6650 Millay Society Expenses			1,454	-	-	1,500	2,000
		6655 Bench Expenses			256	-	-	-	
		6660 Program Expenses			2,632	3,368	5,675	10,000	10,000
		6662 Harbor Arts & Books Exps. (Fall)			910	1,459	4,197	3,000	-
		Harbor Arts & Books Exps. (Summer)			-	-	3,423	5,000	-
		TOTAL DEVELOPMENT & PROGRAM			6,709	6,928	15,775	22,000	14,480
		PAYROLL & BENEFITS							
		6700 · Library Staff			464,497	552,225	600,310	604,565	631,000
		PTO reserve offset/Unemployment Compensation			-	-	-	-	-
		6719 · Payroll Tax Expense			35,065	41,275	46,018	46,000	46,000
		6735 Health Insurance Premiums			51,820	58,438	74,891	70,000	87,600
		6738 Deductible Reserve/sick leave payout			7,400	7,400	6,200	1,200	6,200
		6740 Health Ins-Administration			1,465	1,410	1,499	2,000	2,000
		6745 · Life Insurance			1,671	1,939	2,047	2,000	2,000
		6750 · Retirement Plan			21,835	26,798	26,370	27,000	28,000
		TOTAL PAYROLL & BENEFITS			583,753	689,485	757,335	752,765	802,800
		HARBOR PK & AMPHITHEATER EXPS							
		6805 · Mowing, etc.-P&R Dept.			6,500	6,500	6,500	6,500	6,500
		6810 · Parks Maintenance			12,270	23,588	29,370	20,000	20,000
		6815 · Library Gardens			4,702	3,633	5,178	5,000	5,000
		6820 · Electricity/Water-Grounds			204	-	-	-	-
		6830 · Events Expense			1,175	3,087	2,526	3,200	3,200
		6833 Winterfest expenses			569	973	1,384	1,850	1,850
		6840 · Directorship-HP&A			23,320	25,440	26,204	26,204	18,000
		6870 · Other Expenses-HP&A			-	-	-	200	-
		TOTAL HARBOR PK & AMPHITHEATER EXPS.			48,740	63,221	71,162	62,954	54,550
		GRAND TOTAL			906,439	1,035,000	1,178,032	1,131,069	1,224,100

**Town of Camden, Maine
FY 26 MUNICIPAL BUDGET**

**Culture & Recreation
20-03 HARBOR**

		FY 23	FY 24	FY 25	FY 25	FY 26	FY 26	FY 26	FY 26
Account		Actuals	Actuals	Budget	YTDs	Dept. Head	Town Manager	Budget Committee	Select Board
2003-0101	Full Time Wages	76,398	85,550	91,000	61,208	96,500	96,500	96,500	96,500
2003-0105	Part Time Wages	17,861	12,789	26,000	15,662	26,500	26,500	26,500	26,500
2003-0110	Overtime	-	-	1,000	-	1,000	1,000	1,000	1,000
2003-0130	Harbor Clerk	17,772	33,174	35,000	23,684	33,500	33,500	33,500	33,500
2003-0137	Pump-Out Boat Operations	13,694	18,582	37,000	16,119	38,000	38,000	38,000	38,000
2003-0138	Public Landing Restrooms	-	24,819	30,000	11,960	31,000	31,000	31,000	31,000
2003-0501	FICA & Medicare	9,819	12,753	17,000	9,340	17,400	17,400	17,400	17,400
2003-0505	ICMA/MPERS	7,211	9,665	13,500	7,840	14,400	14,400	14,400	14,400
2003-0510	Health Insurance	27,805	33,473	34,500	21,745	33,700	33,700	33,700	33,700
2003-1001	Office Supplies	786	431	600	-	600	600	600	600
2003-1004	Advertisement & Recruiting	467	268	500	34	500	500	500	500
2003-1014	Gas/Diesel/Oil	1,064	752	800	620	900	1,400	1,400	1,400
2003-1202	Professional Development	994	-	1,800	307	1,800	1,800	1,800	1,800
2003-1205	Uniforms/Clothing	914	647	1,200	-	800	800	800	800
2003-1206	Submerged Lands Lease	11,707	8,987	12,500	8,793	10,000	10,000	10,000	10,000
2003-1501	Electricity	3,791	5,739	6,000	2,560	6,000	6,000	6,000	6,000
2003-1510	Water/Sewer	951	1,297	1,000	595	1,000	1,000	1,000	1,000
2003-1520	Communications	1,360	1,237	1,800	933	1,800	1,800	1,800	1,800
2003-2001	General Maintenance	3,502	4,589	11,000	8,483	5,000	5,000	5,000	5,000
2003-NEW	Float Replacement	-	-	-	-	20,000	20,000	20,000	20,000
2003-2020	Equipment Maintenance	13,268	29,194	16,000	11,384	16,000	16,000	16,000	16,000
2003-2025	Radios	-	-	200	-	-	-	-	-
2003-2045	Curtis Island Lighthouse	1,000	1,532	500	385	1,500	1,500	1,500	1,500
2003-2047	Public Landng Restrooms Maint	-	10,732	10,000	4,101	15,000	15,000	15,000	15,000
2003-NEW	Public Landing Buildings Maint.	-	-	-	-	-	10,000	10,000	10,000
2003-2507	Boat Insurance	4,691	4,592	4,800	4,401	4,800	4,800	4,800	4,800
2003-3043	Trash Removal	-	-	500	-	500	500	500	500
2003-3520	Harbor Management Software	1,640	1,338	5,000	1,460	5,000	6,500	6,500	6,500
Total Harbor & Landng		216,695	302,140	359,200	211,614	383,200	395,200	395,200	395,200
						6.7%	10.0%	10.0%	10.0%

Change Over FY 25

2003-0101	Full Time Wages Harbormaster salary for summer season and
2003-0105	Part Time Wages Deputy Harbormaster generally for 17 weeks @ 20 hrs/week during summer season Jr Deputy Harbormaster for 16 weeks @ 16 hours/week during peak season Harbormaster office receptionist for 8 weeks @ 20 hours/week during peak season & 9 weeks @ 12 hours/week
2003-0130	Harbor Clerk This funds administrative/accounting support provided by Town Office staff.
2003-0137	Pump-out Boat Personnel Operator salary (40 hrs/wk x 10 hrs/wk OT)
2003-0501	FICA & Medicare Required 7.65% employer contribution to Social Security & Medicare
2003-0505	ICMA/MPERS Retirement plans offered are either enrollment in an MissionSquare Deferred Compensation Plan or enrollment in the Maine Public Employees (MPERS) System. Employees enrolled in MissionSquare receive up to a 5% match from the Town. The Town's share of MPERS for employees enrolled in the MPERS plan for police officers and firefighters is 13.2% and for Town employees is 10.2%
2003-0510	Health Insurance Health insurance coverage is available to full time employees. Part Time Employees that work 20 hours or more per week year round (but less than 30 hours) are eligible to join at their own expense. Employees hired after Jan 1, 2007 pay a share of dependent coverage. The Town offers employees three plan options with different degrees of employer/employee participation. These plans provide different levels of coverage, and therefore, creates a cost difference. More expensive plans will require more employee cost participation.
2003-1001	Office Supplies General office and department supplies
2003-1004	Advertisement & Recruitment Any advertising to the public; ex: Dinghy removal dates
2003-1014	Gas/Diesel/Oil All fuel for the "Welcome", Boston Whaler and the Alcar 21
2003-1202	Professional Development Maine Harbormaster's Association classes, Homeland Security training, etc.
2003-1205	Uniforms/Clothing Harbormaster and Deputy Harbormaster's uniforms
2003-1206	Submerged Lands Lease Newly assessed annual fee for submerged lands lease with the State.
2003-1501	Electricity Electricity to run office, transient dockage shore power and fishermen. Increase in electricity due to transient use is offset with increased dockage fees. Also pays for hot dog stand electricity. (Hot dog stand pays annual fee of \$2,200 to offset cost)

**Town of Camden, Maine
FY 26 MUNICIPAL BUDGET**

2003-1510	Water/Sewer Water for three dock systems: Daysailer, public/windjammer and fishermen
2003-1520	Communications Office phone and cell phone
2003-2001	General maintenance & repairs Cleaning supplies, screws, nonskid tape for ramp treads, pot wharf, shackles, chains, PT lumber for wharf, etc.
2003-NEW	Float Replacement Replacement of inner harbor float
2003-2020	Equipment Maintenance Boat hooks, bilge pumps, PFD's, electrical equipment, running lights, etc.
2003-2025	Radios VHF radios for office and vessels and replacement batteries
2003-2045	Curtis Island Lighthouse Funding for maintenance and repairs, and reserve fund for future capital improvements
2003-NEW	Public Landing Restrooms Maintenance Ongoing maintenance to restrooms at the Public Landing
2003-NEW	Public Landing Buildings Maintenance Roof repairs and renovations to former Chamber of Commerce building
2003-2046	Pump-Out Boat Operations Fuel, miscellaneous supplies and winter maintenance pump out boat insurance 90% total of cost of pumpout boat is reimbursed by the State and is shown as a general Dock based pump out facility
2003-2507	Boat Insurance Insurance for the "Welcome", Boston Whaler and the Alcar 21
2003-3043	Trash Removal Seasonal dumpster at Public Landing for non-commercial trash
2003-3520	Harbor Management Software Outer harbor mooring mapping and data, and communications with mainframe computer hub

Harbor Landing Department

**Culture and Recreation
20-03 HARBOR & LANDING**

EXPENSES			ASSOCIATED REVENUES		
Account		FY 26 Draft	Account		FY 26 Draft
2003-0101	Full Time Wages	96,500	90-05-06	Pumpout Boat Reimb.	10,000
2003-0105	Part Time Wages	26,500	90-17-01	Harbor Permits	120,000
2003-0110	Overtime	1,000	90-17-02	Wait List Fees	4,800
2003-0130	Harbor Clerk	33,500	90-17-04	Harbor Dockage/Misc.	95,000
2003-0137	Pump-Out Boat Operations	38,000	90-17-05	Inner Harbor Permits	53,200
2003-NEW	Public Landing Restrooms	31,000	90-17-06	Finger Floats Permits	83,000
2003-0501	FICA & Medicare	17,400	90-17-07	Permit Late Fees	-
2003-0505	ICMA/MPERS	14,400	90-17-08	Dinghy Permits	22,000
2003-0510	Health Insurance	33,700	90-17-09	Daysailer Permits	24,000
2003-1001	Office Supplies	600	90-17-10	Windjammer Permits	21,000
2003-1004	Advertisement & Recruiting	500	90-17-11	Fisherman Parking Permits	4,000
2003-1014	Gas/Diesel/Oil	1,400	90-17-12	Inner Harbor Wait List	1,000
2003-1202	Professional Development	1,800	90-17-13	Finger Floats Wait List	1,000
2003-1205	Uniforms/Clothing	800	90-17-19	Terrain Park Manager	25,000
2003-1206	Submerged Lands Lease	10,000			
2003-1501	Electricity	6,000			
2003-1510	Water/Sewer	1,000			
2003-1520	Communications	1,800			
2003-2001	General Maintenance	5,000			
2003-NEW	Float Replacement	20,000			
2003-2020	Equipment Maintenance	16,000			
2003-2025	Radios	-			
2003-2045	Curtis Island Lighthouse	1,500			
2003-NEW	Public Landing Restrooms Maint	15,000			
2003-NEW	Public Landing Buildings Maint	10,000			
2003-2507	Boat Insurance	4,800			
2003-3043	Trash Removal	500			
2003-3520	Harbor Management Software	6,500			
Total Harbor & Landing		395,200	Total Harbor & Landing		464,000

DEPARTMENT NET EXPENSE: (\$68,800)

**Town of Camden, Maine
FY 26 MUNICIPAL BUDGET**

**Culture & Recreation
20-04 PARKS & RECREATION**

		FY 23	FY 24	FY 25	FY 25	FY 26	FY 26	FY 26	FY 26
	Account	Actuals	Actuals	Budget	YTDs	Dept. Head	Town Manager	Budget Committee	Select Board
2004-0104	Full Time Admin Wages	69,294	74,488	80,400	45,464	79,900	79,900	79,900	79,900
2004-0101	Full Time Parks Wages	180,170	219,711	304,400	224,120	328,100	328,100	357,800	357,800
2004-0105	Part Time Wages	15,452	23,146	-	-	47,400	-	-	-
2004-0135	Program Wages	10,495	10,094	12,000	10,379	-	-	-	-
	Public Landing Rstrm Wages	36,951	-	-	-	-	-	-	-
2004-0501	FICA & Medicare	23,654	25,243	30,400	16,281	34,900	31,300	32,200	32,200
2004-0505	ICMA/MPERS	12,128	26,885	38,100	18,217	41,600	41,000	44,700	44,700
2004-0510	Health Insurance	63,499	65,519	105,400	43,670	106,400	106,400	124,600	124,600
2004-1001	Office Supplies	1,287	1,647	1,500	325	1,000	1,000	1,000	1,000
2004-1010	Signs	7,040	2,028	2,000	385	3,000	3,000	3,000	3,000
2004-1013	Safety Equipment	362	215	600	280	2,000	2,000	2,000	2,000
2004-1014	Gas/Diesel/Oil	6,360	4,369	6,000	2,414	6,000	6,000	6,000	6,000
2004-1201	Mileage	233	245	400	-	400	400	400	400
2004-1205	Uniforms/Clothing Allow	2,200	2,660	2,500	5,026	3,000	3,000	3,000	3,000
2004-1273	Maintenance Shop-Tools/Supplies	465	14	500	-	5,000	5,000	5,000	5,000
2004-1227	Program Expenses	4,714	4,817	4,500	596	6,000	6,000	6,000	6,000
2004-1228	Water Quality Monitoring	210	235	-	-	2,000	2,000	2,000	2,000
2004-1229	Lodge Expenses	977	1,927	1,000	234	10,000	10,000	10,000	10,000
2004-1501	Electricity	14,381	30,901	25,000	19,862	25,800	25,800	25,800	25,800
2004-1505	Heat	5,297	2,377	1,100	254	1,100	1,100	1,100	1,100
2004-1510	Water/Sewer	2,240	1,657	2,500	1,813	2,500	2,500	2,500	2,500
2004-1520	Communications	4,328	4,734	4,000	3,078	4,000	4,000	4,000	4,000
2004-2015	Grounds Maintenance	10,763	11,795	10,000	5,078	20,000	20,000	20,000	20,000
2004-2030	Building Maintenance	12,360	9,505	10,000	4,264	10,000	10,000	10,000	10,000
2004-2020	Equipment Maintenance	13,964	21,097	20,000	7,359	45,000	30,000	30,000	30,000
2004-NEW	Equipment Rental	-	-	-	-	25,200	12,600	12,600	12,600
	Public Landing Restrooms Maint	8,623	-	-	-	-	-	-	-
2004-2044	Rockport Tax	239	338	400	380	400	400	400	400
2004-3032	Trash Removal	8,040	6,718	5,500	5,592	5,500	5,500	5,500	5,500
2004-3189	Porta Potty Rentals	11,123	8,091	9,000	6,090	9,000	9,000	9,000	9,000
2004-2033	Skate Park Maintenance	-	-	-	59	-	-	-	-
2004-2802	Lake Steward	-	-	-	-	-	-	-	-
2004-3012	Organization Dues	220	220	250	-	250	250	250	250
2004-3035	Security Services	129	411	750	395	750	750	750	750
2004-3525	Small Dept Equipment	146	258	500	-	500	500	500	500
2004-3038	Summer Program Contract	15,725	23,488	25,000	22,526	-	-	-	-
2004-NEW	Snow Bowl Operational Subsidy	-	-	-	-	-	-	236,000	-
Total Recreation		543,069	584,833	703,700	444,141	826,700	747,500	1,036,000	800,000
						17.5%	6.2%	47.2%	13.7%

Change Over FY 25

2004-0104	Full Time Admin Wages Wages for 2 full-time employees 26 weeks per year. 1 Director, 1 Admin Asst.
2004-0101	Full Time Parks Wages Wages for 10 full-time employees 30 weeks per year.
2004-0105	Part Time Parks Wages Wages for 2 part-time employees 30 weeks per year.
2004-0501	FICA & Medicare Required 7.65% employer contribution to Social Security & Medicare
2004-0505	ICMA/MPERS Retirement plans offered are either enrollment in an MissionSquare Deferred Compensation Plan or enrollment in the Maine Public Employees (MPERS) System. Employees enrolled in MissionSquare receive up to a 5% match from the Town. The Town's share of MPERS for employees enrolled in the MPERS plan for police officers and firefighters is 13.2% and for Town employees is 10.2%
2004-0510	Health Insurance Health insurance coverage is available to full time employees. Part Time Employees that work 20 hours or more per week year round (but less than 30 hours) are eligible to join at their own expense. Employees hired after Jan 1, 2007 pay a share of dependent coverage. The Town offers employees three plan options with different degrees of employer/employee participation. These plans provide different levels of coverage, and therefore, creates a cost difference. More expensive plans will require more employee cost participation.
2004-1001	Office Supplies General office supplies
2004-1010	Signs Trail kiosk, maps, trail signs, various park signs
2004-1013	Safety Equipment First Aid kit resupply; ergonomic office equipment. Steel toed boots and other PPE, safety inspection recommendations.
2004-1014	Gas/Diesel/Oil Trucks, tractor, ATV's, mowers, chain saws
2004-1201	Mileage Mileage reimbursement when staff uses personal vehicles for work purposes
2004-1205	Uniforms/Clothing Allowance \$250 for FT staff; \$125 for summer seasonal staff.
2004-1273	Maintenance Shop Misc tools and supplies
2004-1227	Program Expenses Includes mountain bike events, running races, scuttle (obstacle race) and park brochures
2004-1228	Water Quality Monitoring Quarterly lodge water testing and registration Includes funding for Meaunticook Watershed Association to conduct water quality monitoring at 5 locations on the lake & river

**Town of Camden, Maine
FY 26 MUNICIPAL BUDGET**

2004-1229	Lodge Expenses Cleaning & bathroom supplies
2004-1501	Electricity Lodge expense April - October.
2004-1505	Heat April - October Maintenance Shop
2004-1510	Water/Sewer Village Green, Public Landing restrooms, Laite Beach
2004-1520	Communications Telephone expense, cell phones April - October
2004-2015	Grounds Maintenance Ball field maintenance contract & misc facility grounds maintenance, including mountain bike trail maintenance and bridges
2004-2030	Building Maintenance Routine building maintenance
2004-NEW	Equipment Rental Rental of an excavator for multiple projects in parks and at Ragged Mountain
2004-2044	Rockport Tax Property tax on small piece of land on Ragged Mountain that is located in Rockport
2004-3032	Trash Removal All trash removal April - October Parks and downtown Seasonal portable toilets
2004-1010	Porta-Potty Rentals
2004-2033	Skate Park Maintenance
2004-2033	Organizational Dues
2004-3035	Security Services 1/2 Lodge alarm monitoring and maintenance, ie: security cameras and lock changes.
2004-3525	Small Dept Equipment Small grounds equipment replacement
2004-3038	Summer Program Contract Contract with YMCA to operate Summer Youth Recreation Program

Parks and Recreation Department

Culture and Recreation
20-05 PARKS & RECREATION

EXPENSES			ASSOCIATED REVENUES		
Account		FY 26 Draft	Account		FY 26 Draft
2004-0101	Full Time Admin. Wages	79,900	90-15-09	Harbor Park Mowing	6,500
2005-0101	Full Time Parks Wages	357,800			
2005-0105	Part Time Wages	-			
2004-0135	Program Wages	-			
2004-0501	FICA & Medicare	32,200			
2004-0505	ICMA/MPERS	44,700			
2004-0510	Health Insurance	124,600			
2004-1001	Office Supplies	1,000			
2005-1010	Signs	3,000			
2004-1013	Safety Equipment	2,000			
2005-1014	Gas/Oil/Diesel	6,000			
2004-1201	Mileage	400			
2005-1205	Uniforms/Clothing Allowance	3,000			
2005-1273	Maint. Shop-Tools/Supplies	5,000			
2004-1227	Program Expenses	6,000			
2004-1228	Water Quality Monitoring	2,000			
2004-1229	Lodge Expenses	10,000			
2004-1501	Electricity	25,800			
2004-1505	Heat	1,100			
2005-0510	Water/Sewer	2,500			
2004-1520	Communications	4,000			
2004-2015	Grounds Maintenance	20,000			
2004-2030	Building Maintenance	10,000			
2005-2020	Equipment Maintenance	30,000			
2005-NEW	Equipment Rental	12,600			
2005-2044	Rockport Tax	400			
2005-3032	Trash Removal	5,500			
2005-3189	Porta Potty Rentals	9,000			
2005-2033	Skate Park Maintenance	-			

Parks and Recreation Department

2004-3012	Organization Dues	250
2004-3035	Security Services	750
2005-3525	Small Dept. Equipment	500
2004-3038	Summer Program Contract	-
2004-NEW	Snow Bowl Operational Subsidy	-

Total Parks & Recreation

800,000

Total Parks & Recreation

6,500

DEPARTMENT NET EXPENSE: \$793,500

Town of Camden, Maine
FY 26 MUNICIPAL BUDGET

Culture & Recreation
20-06 CAMDEN OPERA HOUSE AUDITORIUM

Account	FY 23 Actuals	FY 24 Actuals	FY 25 Budget	FY 25 YTDs	FY 26 Dept. Head	FY 26 Town Manager	FY 26 Budget Committee	FY 26 Select Board
2010-2811 Camden Opera House	326,553	231,000	268,350	268,350	285,000	222,850	222,850	222,850
Total Camden Opera House	326,553	231,000	268,350	268,350	285,000	222,850	222,850	222,850
					6.2%	-17.0%	-17.0%	-17.0%

Change Over FY 25

Annual funding in support of the Camden Opera House Auditorium

Opera House Auditorium

CULTURE & RECREATION

20-10 Camden Opera House Auditorium

EXPENSES			ASSOCIATED REVENUES		
Account		FY 26 Draft	Account		FY 26 Draft
2010-2811	Camden Opera House	222,850	90-40-05	Use of TIF Support	222,850
Total Camden Opera House		222,850	Total Camden Opera House		222,850
DEPARTMENT NET EXPENSE: \$0					

Town of Camden, Maine
FY 26 MUNICIPAL BUDGET

Culture & Recreation
25-05 CEMETERY MAINTENANCE

		FY 23	FY 24	FY 25	FY 25	FY 26	FY 26	FY 26	FY 26
Account		Actuals	Actuals	Budget	YTDs	Dept. Head	Town Manager	Budget Committee	Select Board
2505-0101	Full Time Wages	24,053	29,882	41,000	33,245	59,300	59,300	59,300	59,300
2505-0105	Part Time Wages	7,361	23,228	-	-	-	-	-	-
2505-0501	FICA & Medicare	2,139	4,041	3,200	2,544	4,600	4,600	4,600	4,600
2505-0505	ICMA/MPERS	1,344	5,417	4,000	3,291	6,100	6,100	6,100	6,100
2505-0510	Health Insurance	11,433	16,271	12,500	9,403	18,300	18,300	18,300	18,300
2505-1013	Safety Equipment	-	-	300	87	-	-	-	-
2505-1014	Gas/Diesel/Oil	1,039	1,216	1,000	777	1,000	1,000	1,000	1,000
2505-2015	Grounds Maintenance	113	1,790	1,000	578	1,000	1,000	1,000	1,000
2505-2020	Equipment	1,614	1,579	1,200	512	1,200	1,200	1,200	1,200
2505-3525	Small Dept Equipment	231	-	500	-	500	500	500	500
Total Cem Maintenance		49,327	83,424	64,700	50,437	92,000	92,000	92,000	92,000
						42.2%	42.2%	42.2%	42.2%

NOTE: This budget is funded by the Cemetery Association.

Change Over FY 25

2505-0101	Full Time Wages Wages for 2 Parks employees assigned to cemetery maintenance for the season.
2505-0105	Part Time Wages Seasonal employees
2505-0501	FICA & Medicare Required 7.65% employer contribution to Social Security & Medicare
2505-0505	ICMA/MPERS Retirement plans offered are either enrollment in an MissionSquare Deferred Compensation Plan or enrollment in the Maine Public Employees (MPERS) System. Employees enrolled in MissionSquare receive up to a 5% match from the Town. The Town's share of MPERS for employees enrolled in the MPERS plan for police officers and firefighters is 13.2% and for Town employees is 10.2%
2505-0510	Health Insurance Health insurance coverage is available to full time employees. Part Time Employees that work 20 hours or more per week year round (but less than 30 hours) are eligible to join at their own expense. Employees hired after Jan 1, 2007 pay a share of dependent coverage. The Town offers employees three plan options with different degrees of employer/employee participation. These plans provide different levels of coverage, and therefore, creates a cost difference. More expensive plans will require more employee cost participation.
2505-1013	Safety Equipment Steel toed boots and other PPE, safety inspection recommendations.
2505-1014	Gas/Diesel/Oil Tractors, mowers, weed whackers and leaf blowers
2505-2015	Grounds Maintenance Misc. grounds maintenance
2505-2020	Equipment Equipment repairs and maintenance & rental
2505-3525	Small Dept Equipment Small equipment purchases

Cemetery Maintenance Department

CEMETERIES

25-05 Cemetery Maintenance

EXPENSES			ASSOCIATED REVENUES		
Account		FY 26 Draft	Account		FY 26 Draft
2505-0101	Full Time Wages	59,300	90-15-07	Cemetery Maintenance	92,000
2505-0105	Part Time Wages	-			
2505-0501	FICA & Medicare	4,600			
2505-0505	ICMA/MPERS	6,100			
2505-0510	Health Insurance	18,300			
2505-1013	Safety Equipment	-			
2505-1014	Gas/Diesel/Oil	1,000			
2505-2015	Grounds Maintenance	1,000			
2505-2020	Equipment	1,200			
2505-3525	Small Dept Equipment	500			
Total Cemetery Maintenance		92,000	Total Cemetery Maintenance		92,000

DEPARTMENT NET EXPENSE: \$0

**Town of Camden, Maine
FY 26 MUNICIPAL BUDGET**

**Debt/Capital/Contingency
DEBT SERVICE-PRINCIPAL**

		FY 23	FY 24	FY 25	FY 25	FY 26	FY 26	FY 26	FY 26
		Actuals	Actuals	Budget	YTDs	Dept. Head	Town Manager	Budget Committee	Select Board
Account									
3001-4017	2016 General Obligation Bond	43,000	43,000	43,000	43,000	43,000	43,000	43,000	43,000
3001-4019	2018 Gen. Ob.-Mech St/Dams	27,200	27,200	27,200	27,200	27,200	27,200	27,200	27,200
3001-4023	2018 Seabright Dam	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000
3001-4203	2019 Bayview St. Drainage	16,000	16,000	16,000	16,000	-	-	-	-
3001-4060	Tannery Demolition**	52,279	54,272	56,357	56,350	58,534	58,534	58,534	58,534
3001-4155	Public Safety Building	49,960	49,960	-	-	-	-	-	-
3001-NEW	Ambulance	-	-	-	-	-	-	-	-
3001-4223	PW 2024 Sidewalk Loader	14,571	-	-	-	15,715	15,715	15,715	15,715
3001-4262	Wastewater Treatment Plant	-	-	-	-	-	-	-	-
3001-4263	Rawson Ave Pump Station**	44,000	44,000	44,000	44,000	44,000	44,000	44,000	44,000
3001-4272	Sea/Mt Battie St Pump Stations ¹	29,700	29,700	29,700	29,700	17,600	17,600	17,600	17,600
3001-4425	RMRA/Snow Bowl Redevelopment ¹	105,300	105,300	105,300	105,300	62,400	62,400	62,400	62,400
3001-4112	SCBA/Compressor/Air Bottles	24,736	-	-	-	-	-	-	-
3001-4209	Wacker Neuson Loader	18,870	-	-	-	-	-	-	-
3001-4217	LED Streetlight Conversion	32,740	33,735	-	-	-	-	-	-
3001-4218	Pearl St. Project IFB	36,000	36,000	36,000	-	36,000	36,000	36,000	36,000
3001-4204	West Dam Repairs IFB	11,110	11,110	11,110	-	11,110	11,110	11,110	11,110
3001-4245	PW Equipment-Mini Excavator	5,037	5,143	5,250	5,250	5,361	5,361	5,361	5,361
3001-4233	PW 2021 Ford F-550 Plow Truck	9,529	9,777	10,048	10,023	10,332	10,332	10,332	10,332
3001-4235	PW 2021 Ford F-550 Plow Truck	9,529	9,777	10,048	10,023	10,332	10,332	10,332	10,332
3001-4247	PW 2023 Ford F-350 Truck	-	-	10,860	11,245	9,497	9,497	9,497	9,497
3001-4025	Energy Performance Lease	102,293	105,633	109,080	107,879	111,437	111,437	111,437	111,437
3001-4426	Pks/Rec 2021 GMC Plow Truck	6,275	6,374	6,542	6,529	6,710	6,710	6,710	6,710
3001-NEW	SB 2024 PistenBully Groomer	-	-	-	-	24,000	24,000	24,000	24,000
3001-NEW	Snow Bowl Building	-	-	-	-	26,500	26,500	26,500	26,500
3001-4116	FD 2021 Alexis Mini Pumper Truck	-	23,792	21,992	21,904	23,033	23,033	23,033	23,033
Total Debt Service Principal		661,129	633,773	565,487	517,403	565,761	565,761	565,761	565,761
						0.0%	0.0%	0.0%	0.0%
		Change Over FY 25							

Purpose: The Town issues bonds to fund equipment and projects which generally cost in excess of \$100,000 and/or have a useful life of more than 15 years. By borrowing, the Town can spread the costs of the projects and equipment over their useful life which ensures that those are benefiting from them share in the cost. The debt service budget shows the annual payments (principal and interest) due on each bond or loan.

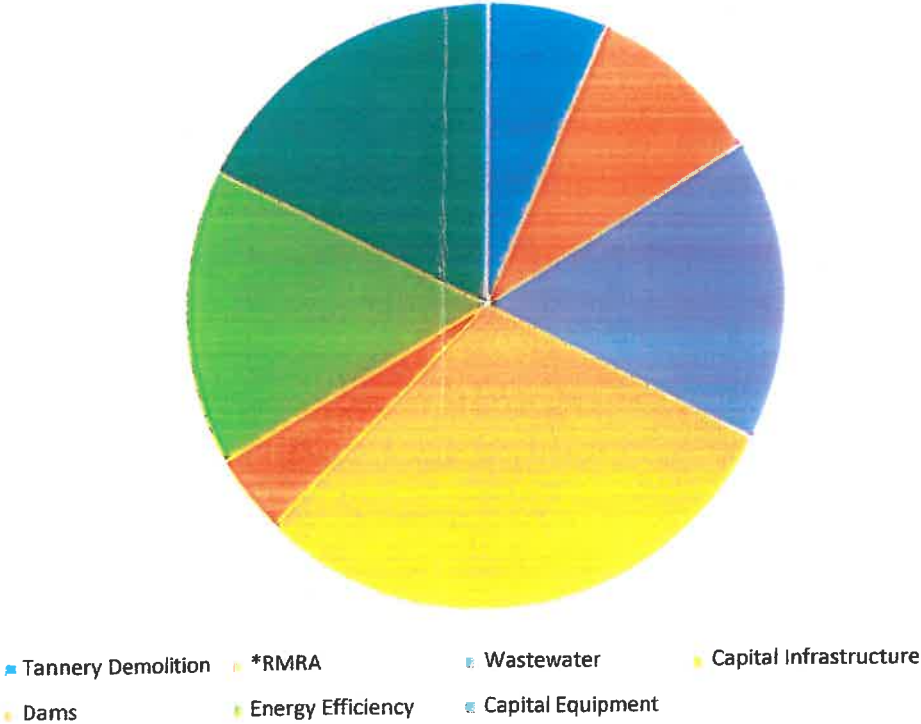
**Debt/Capital/Contingency
DEBT SERVICE-INTEREST**

		FY 23	FY 24	FY 25	FY 25	FY 26	FY 26	FY 26	FY 26
		Actuals	Actuals	Budget	YTDs	Dept. Head	Town Manager	Budget Committee	Select Board
Account									
3002-4017	2016 General Obligation Bond	3,674	2,954	2,178	1,290	1,346	1,346	1,346	1,346
3002-4019	2018 Gen. Ob.-Mech St/Dams	9,582	8,914	8,215	4,286	7,488	7,488	7,488	7,488
3002-4023	2018 Seabright Dam	4,107	3,534	2,941	1,622	2,325	2,325	2,325	2,325
3002-4203	2019 Bayview St. Drainage	786	479	162	162	-	-	-	-
3002-4060	Tannery Demolition	8,504	6,511	4,427	4,433	2,250	2,250	2,250	2,250
3002-4155	Public Safety Building	2,758	255	-	-	-	-	-	-
3002-NEW	Ambulance	-	-	-	-	-	-	-	-
3002-4223	PW 2024 Sidewalk Loader	605	-	-	-	-	-	-	-
3002-4262	Wastewater Treatment Plant	-	-	-	-	-	-	-	-
3002-4263	Rawson Ave Pump Station	3,817	3,355	2,893	2,893	2,431	2,431	2,431	2,431
3002-4272	Sea/Mt Battie St Pump Stations	10,742	9,851	8,960	4,703	8,250	8,250	8,250	8,250
3002-4425	RMRA/Snow Bowl Redevelopment	38,084	34,925	31,766	16,673	29,250	29,250	29,250	29,250
3002-4209	Wacker Neuson Loader	804	-	-	-	-	-	-	-
3002-4112	SCBA/Compressor/Air Bottles	1,079	-	-	-	-	-	-	-
3002-4217	LED Streetlight Conversion	1,996	1,004	-	-	-	-	-	-
3002-4245	PW Equipment-Mini Excavator	911	804	698	697	587	587	587	587
3002-4233	PW 2021 Ford F-550 Plow Truck	2,642	2,395	2,125	2,149	1,841	1,841	1,841	1,841
3002-4235	PW 2021 Ford F-550 Plow Truck	2,642	2,395	2,125	2,149	1,841	1,841	1,841	1,841
3002-4247	PW 2023 Ford F-350 Truck	-	-	2,958	2,573	4,321	4,321	4,321	4,321
3002-4025	Energy Performance Lease	44,160	42,095	39,962	39,962	37,758	37,758	37,758	37,758
3002-NEW	2024 BAN Interest Only	-	-	-	-	128,000	128,000	128,000	128,000
3002-4426	Pks/Rec 2021 GMC Plow Truck	1,320	1,220	1,053	1,065	886	886	886	886
3002-NEW	SB 2024 PistenBully Groomer	-	-	-	-	20,000	20,000	20,000	20,000
3002-NEW	Snow Bowl Building	-	-	-	-	9,800	9,800	9,800	9,800
3002-4116	FD 2021 Alexis Mini Pumper Truck	-	6,427	8,227	8,314	7,186	7,186	7,186	7,186
Total Debt Service Interest		138,213	127,118	118,690	92,971	265,560	265,560	265,560	265,560
						123.7%	123.7%	123.7%	123.7%
		Change Over FY 25							

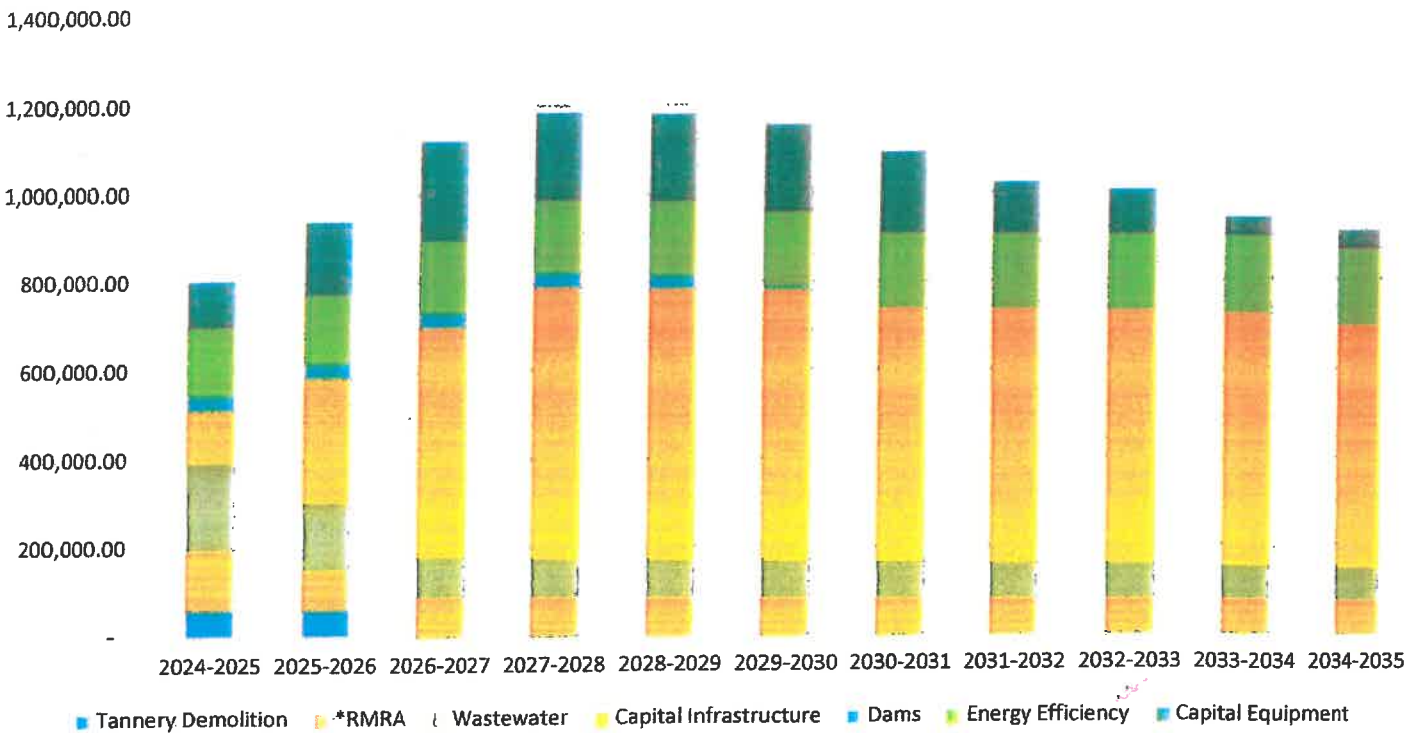
2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034	2034-2035	2035-2036
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Annual Debt Totals-General Fund	817,628.70	783,109.18	706,797.01	910,840.59	1,167,949.21	1,255,240.23	1,253,046.53	1,228,135.73	1,166,036.70	1,096,110.97	1,078,774.20	1,019,521.96	991,169.36	926,544.00
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FY 26 Proportion of Overall Debt Service by Type



10 Year Debt Outlook WW Reimbursement



**Town of Camden, Maine
FY 26 MUNICIPAL BUDGET**

**Debt/Capital/Contingency
CAPITAL RESERVES (EQUIPMENT & FACILITIES)**

		FY 23	FY 24	FY 25	FY 25	FY 26	FY 26	FY 26	FY 26
	Account	Actuals	Actuals	Budget	YTDs	Dept. Head	Town Manager	Budget Committee	Select Board
3003-4001	Accrued Benefits	10,000	10,000	20,000	20,000	20,000	20,000	20,000	20,000
3003-4029	Paid Family Medical Leave	-	-	10,000	10,000	10,000	10,000	10,000	10,000
3003-4002	Opera House Maintenance	90,000	50,000	10,000	10,000	10,000	10,000	10,000	10,000
3003-4005	Information Technology	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000
3003-4013	Energy Conservation	-	-	-	-	-	-	-	-
3003-4110	Fire Equipment	-	-	-	-	-	-	-	-
3003-4115	Fire Truck	-	-	-	-	-	-	-	-
3003-4101	Police Cruiser	-	30,000	30,000	30,000	-	-	-	-
3003-4205	Storm Drains	-	50,000	-	-	-	-	-	-
3003-4211	Parking	-	-	-	-	-	-	-	-
3003-4501	Cemetery Reserve	-	-	-	-	-	-	-	-
3003-4431	Library Special Projects Reserve	-	-	-	-	-	-	-	-
3003-4220	PW Facility Improvements	-	-	-	-	-	-	-	-
3003-4221	Streets & Sidewalks	-	100,000	-	-	-	-	-	-
3003-4250	Washington Street Sidewalk	-	-	-	-	-	-	-	-
3003-4409	Parks & Open Space	30,000	-	-	-	-	-	-	-
3003-4413	Snow Bowl	15,000	100,000	50,000	50,000	-	25,000	25,000	25,000
3003-4414	Dams	-	-	-	-	-	-	-	-
3003-4242	Montgomery Dam	-	30,000	-	-	-	-	-	-
3003-4412	Harbor Dredging**	-	-	-	-	-	-	-	-
3003-4416	Harbor Projects	20,000	40,000	-	-	25,000	25,000	25,000	25,000
3003-4435	Harbor Boat	-	30,000	-	-	-	-	-	-
3003-4436	Steamboat Landing Floats	-	30,000	-	-	-	-	-	-
3003-4459	Public Landing	-	120,000	-	-	-	-	-	-
3003-4460	Riverwalk	-	-	-	-	-	-	-	-
3003-4210	Bridges	100,000	-	-	-	-	-	-	-
3003-4427	Tree Conservation	5,000	-	-	-	-	-	-	-
3003-4432	River/Habitat Restoration	30,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
3003-4276	John Street	500,000	-	-	-	-	-	-	-
3003-4055	Revaluation	50,000	90,000	74,000	74,000	-	-	-	-
Total Capital Reserves		850,000	730,000	244,000	244,000	115,000	140,000	140,000	140,000
						-52.9%	-42.6%	-42.6%	-42.6%
						<i>Change Over FY 25</i>			

- 3003-4001 **Accrued Benefits - Current Reserve Balance: \$31,961.02**
This funds cash-out of benefits when employees retire or leave employment with the Town and vacation/comp Time payouts.
- 3003-NEW **Paid Family Medical Leave - Current Reserve Balance: \$5,596.50**
State mandated 1% contribution (50/50 split between town and employee) to fund the newly enacted Paid Family Medical Leave law.
- 3003-4002 **Opera House Maintenance - Current Reserve Balance: \$108,916.31**
Funds to zero out this reserve after work performed to repoint brickwork and replace copper gutters
- 3003-4416 **Harbor Projects - Current Reserve Balance: \$0.00**
Reserve fund for harbor and public landing related infrastructure
- 3003-4005 **Information Technology - Current Reserve Balance: \$21,027.50**
This has historically helped to fund any unanticipated IT hardware/software purchases for all town departments
- 3003-4432 **River/Habitat Restoration - Current Reserve Balance: \$28,561.00**
Megunticook river/dam system
Will be used as match funding for grants to replace/remove dams, create fish passage up the river and wetland restoration will off-set with use of surplus

**Town of Camden, Maine
FY 26 MUNICIPAL BUDGET**

Debt/Capital/Contingency

CAPITAL IMPROVEMENTS (EQUIPMENT, FACILITIES, INFRASTRUCTURE)

		FY 23	FY 24	FY 25	FY 25	FY 26	FY 26	FY 26	FY 26
Account		Actuals	Actuals	Budget	YTDs	Dept. Head	Town Manager	Budget Committee	Select Board
3004-4101	Police Cruisers	46,386	-	-	-	15,000	15,000	15,000	15,000
3004-4155	Public Safety Bldg Repairs	-	-	20,000	5,519	500,000	1,200,000	1,200,000	1,200,000
3004-NEW	PW Garage Paving	-	-	-	-	46,000	46,000	46,000	46,000
3004-4028	Codes/Planning Vehicle	-	4,482	-	3,260	-	-	-	-
3004-4202	PW Truck (2)	-	78,897	136,000	26,665	316,000	316,000	316,000	316,000
3004-NEW	Auditorium Stage Rigging	-	-	-	-	80,000	80,000	80,000	80,000
3004-NEW	Auditorium Stage Lighting	-	-	-	-	45,000	45,000	45,000	45,000
3004-4229	PW Sidewalk Plow	-	-	110,000	110,000	-	-	-	-
3004-4433	Sea Wall / River Restoration	-	-	-	-	-	-	-	-
3004-4458	Harbor Float Replacement	-	-	150,000	-	-	-	-	-
3004-4218	Pearl Street Drainage, Sidewalk Rep	20,398	380,237	-	131,436	-	-	-	-
3004-4106	Fire Dept. Pickup Truck	60,000	-	-	-	-	-	-	-
3004-2045	Curtis Island Painting Projects	28,690	49,093	-	-	-	-	-	-
3004-4438	Snow Bowl UFB Support	-	-	420,000	-	-	-	-	-
3004-3055	RMRA Site Law Permitting	-	-	60,000	14,486	-	-	-	-
3004-4420	Snow Bowl Buildings	-	-	150,000	211,403	-	-	-	-
3004-4439	Snow Groomer	-	-	320,000	-	-	-	-	-
3004-NEW	Snow Bowl Window Wall	-	-	-	-	-	-	-	-
3004-NEW	Sagamore Farm Solar Array Buyout	-	-	-	-	191,567	-	-	-
3004-NEW	Curtis Island Facilities Repairs	-	-	-	-	200,000	50,000	50,000	50,000
3004-NEW	Fire Truck (Engine 5 Replacement)	-	-	-	-	1,040,000	-	-	-
3004-NEW	Tannery Park Master Plan	-	-	-	-	75,000	-	-	-
3004-NEW	Town Office HVAC Replacement	-	-	-	-	260,000	240,000	240,000	240,000
3004-NEW	Public Landing Restrooms/Chamber Building	-	-	-	-	600,000	600,000	600,000	600,000
3004-NEW	Laite Beach Shoreline Stabilization	-	-	-	-	150,000	25,000	25,000	25,000
Total Capital Improvements		155,474	512,709	1,366,000	502,769	3,518,567	2,617,000	2,617,000	2,617,000
						157.6%	91.6%	91.6%	91.6%
		Change Over FY 25							

3004-4101	Police Cruiser Purchase of new police cruiser to replace oldest in the fleet (This is the balance of what's needed to purchase the cruiser)
3004-4155	Public Safety Bldg Repairs Renovations to accommodate Fire/EMS 24-hour shift personnel, additional office space to comply with HIPAA laws
3004-NEW	PW Garage Lot Paving Paving of the PW lot on John Street
3004-4202	PW Pickup Trucks Purchase of two (2) Ford F-600 trucks and associated gear
3004-NEW	Opera House Auditorium Stage Rigging The pipes, cables and pulley systems that raise and lower objects over the stage are not up to modern code, and we want to update those systems.
3004-NEW	Opera House Stage Lighting Replace our ageing incandescent lights and outdated dimmer packs with LED theater lights – they use much less power, give the full color spectrum, and require no maintenance. This will give us power and staffing savings.
3004-NEW	Curtis Island Facilities Repairs Lighthouse roof needs to be painted to prevent corrosion
3004-NEW	Town Office HVAC Replacement Replace heating and cooling of the building's severely outdated system
3004-NEW	Public Landing Restrooms/Chamber Building The former Chamber of Commerce building belong to the Town and needs many exterior repairs, the biggest priority being the roof
3004-NEW	Laite Beach Shoreline Stabilization Repairs to the shoreline at Laite Beach after January 2024 storms

Capital Improvements

DEBT/CAPITAL/CONTINGENCY
30-04 Capital Improvements

EXPENSES			ASSOCIATED REVENUES			
Account		FY 26 Draft	Account		FY 26 Draft	
3004-4101	Police Cruisers	15,000	90-40-01	Public Safety Building Repairs	1,200,000	Bond
3004-4155	Public Safety Building Repairs	1,200,000	90-40-01	PW Plow Trucks	316,000	Bond
3004-NEW	PW Garage Paving	46,000	90-40-01	Town Office HVAC Replacement	240,000	Bond
3004-4202	PW Plow Trucks	316,000	90-40-05	OH Auditorium Stage Rigging	80,000	TIF
3004-NEW	OH Auditorium Stage Rigging	80,000	90-40-05	OH Auditorium Stage Lighting	45,000	TIF
3004-NEW	OH Auditorium Stage Lighting	45,000	90-40-05	Public Landing Restrooms/Chamber	600,000	TIF
3004-NEW	Curtis Island Facilities Repairs	50,000				
3004-NEW	Town Office HVAC Replacement	240,000				
3004-NEW	Public Landing Restrooms/Chamber	600,000				
3004-NEW	Laite Beach Shoreline Stabilization	25,000				
Total Capital Improvements		2,617,000	Total Capital Improvements		2,481,000	

DEPARTMENT NET EXPENSE: \$136,000

Rank:	1 Immediate	3 Future 5 to 10 yr U	Underway	* = Savings if completed concurrently
	2 Necessary	4 Not in current pl: C	Complete	### = Amount to be confirmed

[illegible]

Rank:

1 Immediate

3 Future 5 to 10 yr U

Underway

* = Savings if completed concurrently

2 Necessary

4 Not in current pl: C

Complete

= Amount to be confirmed

[illegible]

Rank:1 Immediate2 Necessary3 Future 5 to 10 yr U4 Not in current pl: CUnderway Complete

* = Savings if completed concurrently
= Amount to be confirmed

Project Schedule	Project Name	Rank	Description	Department	Cost	Funding Source(s)						
						Previous Budget	Proposed GF Budget	Special Revenue Fund (WW, Parking, SB)	TIF	Financing	Reserved	Grants/Gifts/Donations
2026	Park Street	1	Road rehabilitation sidewalk and sewer extension	WW & PW	653,842.00							
2026	Gould Street	1	Stormwater & Sidewalk	PW								
2028	Elm Street	1	Sidewalk: Union St. to Quarry Hill	Pathway	1,800,000.00							
2025	Bayview St	1	Sewer Lining	WW	380,000.00				380000			
	Bay Rd		Sewer Lining	WW	87,500.00							
	Public Safety Parking Lot		lights, sewer, storm, paving, curb	PW	375,000.00							
	Atlantic Ave		Causway Sidewalk Fence	PW	120,000.00							
2029	Mechanic Street	2	sidewalk repair and extension	PW	1,075,000.00							
2029	Limerock Street	2	Road rehabilitation sidewalk and sewer rehabilitation	WW & PW	2,072,275.00							
2030	Union Street (Town Line to Belmont)	2	Road rehabilitaiton, sidewalk, sewer rehabilitation	WW & PW	1,957,826.00							
2030	Mountain Street (Rte 1 to Gould St)	2	Drainage, sidewalk, sewer rehabilitation	Roads/ Infrastructure	1,664,780.00							
2032	Molyneaux Rd		Bridges Replacement	Roads/ Infrastructure	2,500,000.00							
ongoing	River/Habitat Restoration	1	Megunticook River habitat & wetland restoration	Infrastructure	TBD							TBD
			Montgomery Dam		TBD							
			Privately Owned Dams									
			Seabright Dam FP									
			East & West Dam FP									
			Wetland Restoration									
2030	East Dam			Dams								98333
		3	Reface concrete structure			280,000.00						
	Dams Total				280,000.00							
2025	Pedestrian Safety Improvemnets		crosswalk/sidewalk/signals & signage	Roads/ Infrastructure	75,000.00						14000	50000
Subtotal					13,145,000.00		68,500					

Rank: 1 Immediate 3 Future 5 to 10 yr U Underway * = Savings if completed concurrently												
2 Necessary 4 Not in current pl C Complete ### = Amount to be confirmed												
Project Schedule	Project Name	Rank	Description	Department	Cost	Funding Source(s)						
						Previous Budget	Proposed GF Budget	Special Revenue Fund (WW, Parking, SB)	TIF	Financing	Reserved	Grants/Gifts/Donations
Wastewater												
2025	Molyneaux Rd to MntSide	1	Sewer Ext	WW	492,000.00					492,000.00		
2025	John Street	1	Extension	WW	1,000,000.00					1,000,000.00		
	I&I Elimination	1	Manhole Rehab	WW	TBD							
2028	Mechanic Street	2	Gravity Line	WW	3,225,000.00							
2028	Mechanic/Knowlton/Lion Ln Force Main	2	Force Main replacement	WW	1,230,000.00				807500			
	Cobb Rd		Sewer Ext	WW	200,000.00							
	Upper Mountain St.		Sewer Ext	WW	350,000.00							
	Upper Washington St.		Sewer Ext	WW	250,000.00							
	Beaucaire Ave		Sewer Ext	WW	1,750,000.00							
	Cedar Street			WW	30,000.00							
Subtotal					8,035,000.00							
Information and Communications Systems												
2026	Server and Work Station Replacement	1			68,000.00							
2027	Server and Work Station Replacement	2			50,000.00							
2028	Network and Work Station Replacement	2			65,000.00							
2029	Work Station Replacement	2			22,000.00							
2030	Work Station Replacement	2			20,000.00							
2027	GIS Cemetary Database											
Ongoing	GIS System Upgrades				25,000.00							
	Phone System in Satellite Offices											
					250,000.00							

Town of Camden, Maine
FY 26 MUNICIPAL BUDGET

Debt/Capital/Contingency
CONTINGENCY

Account	FY 23 Actuals	FY 24 Actuals	FY 25 Budget	FY 25 YTDs	FY 26 Dept. Head	FY 26 Town Manager	FY 26 Budget Committee	FY 26 Select Board
3010-1299 Miscellaneous	89,817	25,594	40,000	11,413	40,000	40,000	40,000	40,000
Total Contingency	89,817	25,594	40,000	11,413	40,000	40,000	40,000	40,000
					0.0%	0.0%	0.0%	0.0%
Change Over FY 25								

TOWN GENERAL FUND EXPENSE	10,028,647	10,946,039	12,815,115	8,457,301	16,538,790	15,220,120	15,788,008	15,272,620
					29.06%	18.77%	23.20%	19.2%
Change Over FY 25								

TOWN GENERAL FUND REVENUE	4,351,159	4,228,566	6,267,361	3,030,915	-	8,308,733	8,915,033	8,523,733
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NET TOWN GENERAL FUND BUDGET			6,547,754	-	16,538,790	6,911,387	6,872,975	6,748,887
						5.55%	4.97%	3.07%
Change Over FY 25								

Mid-Coast Solid Waste Corporation

Account	FY 23 Actuals	FY 24 YTDs	FY 25 Assmt	FY 25 YTDs	FY 26 Assmt	FY 26 Assmt	FY 26 Assmt	FY 26 Assmt
4001-5001 MCSWC Assessment	237,007	234,797	239,025	119,513	253,276	253,276	253,276	253,276
TOTAL Mid-Coast Solid Waste Corp.	237,007	234,797	239,025	119,513	253,276	253,276	253,276	253,276

Total MCSWC Assessments	237,007	234,797	239,025	119,513	253,276	253,276	253,276	253,276
					6.0%	6.0%	6.0%	6.0%
Change Over FY 25								

40-01 Assessments: Education & Knox County

Account	FY 23 Actuals	FY 24 YTDs	FY 25 Assmt	FY 25 YTDs	FY 26 Assmt	FY 26 Assmt	FY 26 Assmt	FY 26 Assmt
4005-5005 MSAD #28	9,121,993	9,829,339	10,413,961	5,300,731				
4005-5006 Five Town CSD	4,153,574	4,337,369	4,724,206	2,362,103				
Total Schools	13,275,567	14,166,708	15,138,167	7,662,834	-	-	-	-
4010-5010 Knox County Tax	1,571,388	1,741,094	2,062,017	2,062,017	2,336,698	2,336,698	2,336,698	2,336,698
Total Assessments	14,846,955	15,907,802	17,200,184	9,724,851	2,336,698	2,336,698	2,336,698	2,336,698
					-86.4%	-86.4%	-86.4%	-86.4%
Change Over FY 25								

TOTAL GENERAL FUND & ASSESSMENTS	15,083,962	16,142,599	23,986,963	9,844,364	19,128,764	9,501,361	9,462,949	9,338,861
					-20.3%	-60.4%	-60.5%	-61.1%
Change Over FY 25								