

# **RICHMOND SELECTBOARD MEETING AGENDA**

Andy Alexander  
Robert Bodge, Chairman  
Matt Roberge  
Tracy Tuttle  
Brian York, Vice Chair

Town Office Conference Room  
Tuesday, January 20, 2026 @ 5:30PM

- 1.0 CALL TO ORDER
- 2.0 PLEDGE OF ALLEGIANCE
- 3.0 REQUEST TO APPROVE MINUTES OF SELECTBOARD MEETING ON: January 6, 2026
- 4.0 SELECTBOARD DISCUSSION ITEMS & COMMUNICATIONS
  - 4.1 Fiscal Year 2026 Mid-Year Municipal Operations Budget Review
  - 4.2 I-295, Rt 197, Rt201 TIF Application Calendar
- 5.0 SELECTBOARD ACTION ITEMS
  - 5.1 Selectboard action requested on Abatements and Supplementals
- 6.0 PUBLIC COMMENT, ORAL/WRITTEN REPORTS & OTHER BUSINESS
  - 6.1 Public Comments & Questions
  - 6.2 Town Manager Report
  - 6.3 Selectboard Members
  - 6.4 Boards, Departments & Committee Reports
- 7.0 WARRANT
  - 7.1 Request to Approve Town Warrant
- 8.0 ADJOURNMENT

# RICHMOND SELECTBOARD MEETING MINUTES

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## 1.0 ATTENDANCE

Selectboard Present: Robert Bodge, Tracy Tuttle, Andy Alexander, Matt Roberge and Brian York  
Staff: Jim Chandler – Town Manager (TM), Will Berdan – Transfer Station Manager  
Guests: Max Johnstone, Midcoast Council of Governments (MCOG)  
Public: Minnie Grizkewitsch, Mike Grizkewitsch (part of the meeting)

## 2.0 PLEDGE OF ALLEGIANCE

## 3.0 REQUEST TO APPROVE THE BOARD OF SELECTMEN MINUTES OF December 9<sup>th</sup>

M= M. Roberge 2<sup>nd</sup> = T. Tuttle ; No Discussion. Vote: (5-0 Unanimously passed)

## 4.0 PROCLAMATIONS, APPOINTMENTS, RESIGNATIONS

### 4.1 Promotion of Will Burdan to Transfer Station Manager

At the invitation of the Chair, the TM discussed the benefits of having Will onsite, and vested with the authority to pursue improvements intended to make the facility more fiscally and operationally efficient. TM noted Will has a keen sense of the background, mission, and prior efforts to find solutions that while well-intended, didn't get completed. Will has a business certificate from KVCC and a business background in his family business. In the first two weeks in the position he's already identified an alternative method for disposing of Freon that will lead to savings close to \$3,000. He was welcomed to the position by the SB.

### 4.2 Resignation of Heather MacMaster from DPW

Heather MacMaster's resignation was accepted as she moved on to pursue a different career, and that she was a highly regarded and productive employee and will be missed. We have already filled the position with Jonathan Jamison, son of a senior full-time driver. He has experience with the City of Augusta as a seasonal crew leader in their parks and recreation department.

## 5.0 SELECTBOARD DISCUSSION ITEMS

### 5.1 2026 Planning Initiatives

Does this involve MCOG? Yes, but it does not need to include Max Johnstone who will be presenting later tonight, so we may proceed. TM related the desire to hold a public workshop focused on strategic goals, ahead of the formal revision process of the 2016 Comprehensive Plan. This effort is more focused on what the SB priorities to the TM are, to ensure that the time spent is in alignment with the SB goals and expectations.

This would be done somewhat in parallel with the budget process and the 2016 Comp Plan revision, and include guidance to developing a Community Investment Program, which will include creating a 5-year Capital Improvement Plan, which is a budgetary document that is reviewed annually during the budget process and outlines major capital expenses for future years, like fire trucks, public works trucks, police vehicles – and would incorporate the existing vehicle replacement plan, road improvement plan, and other similar documents to forecast long-term future needs. Including facilities and equipment that lasts beyond the 5-year cycles, like facilities, fire trucks with a service life beyond 10 years.

## RICHMOND SELECTBOARD MEETING

### MINUTES

Questions, Andy what is MCOG's role? MCOG has a lot of experience facilitating these types of workshops, to develop Richmond's Goals, as it's unique rural and small-town character is different from neighboring towns, with a focus on developing the downtown, but preserving the rural landscape and farms.

TM discussed the limitations of utilities and how that directly impacts where commercial development may be allowed to occur. Retired farms in towns around us have doubled in size and that's not Richmond's. MCOG's role would be strictly facilitation and take direction to support a future Comp Plan Committee to be appointed and would assist in the goal of identifying opportunities for regional collaboration.

M. Roberge, what's their area of responsibility? It's a large mid-coast region, and I will provide a map of their area of responsibility. **NOTE: MAP OF MCOG IS INCLUDED BELOW ON PAGE 7.**

B. York, would it be worth waiting for Max to discuss further?

Chair Bodge noted that Max was previously involved in Richmond planning and Ordinance reviews and is familiar with the Town's goals.

No action requested tonight, this is to put the idea on the SB radar that will be different from previous efforts by the current Development Director, Darryl Sterling. I'm looking for a process, something to hold a series of conversations that will give me direction that is aligned with the SB goals, that would be measurable and accountable work plans for the TM to follow. Chair Bodge noted that Max has experience, but we're on course with the current Comp Plan and that the revision would be for affirming completed goals and adjusting for any goals as we move forward.

TM noted his meeting with Jay Robbins, who was very involved in the 1991 and 2016 Plans, and who I might wish to meet with to discuss the seven extensive planning efforts captured in the 2016 Comp Plan Appendices and served for two and half years that led to its final adoption, before moving forward with the revision process. This would benefit the TM as he moves forward and noted that last summer during the selection process the revision of the 2016 Comp Plan on the to-do list.

#### 5.2 Fiscal Year 2027 Budget Schedule

This budget schedule is presented to share the dates for the SB, Budget Committee, and the School District budget process. The final budget schedule will include additional School District meetings as they come forward.

Chair asked Minnie, member of the Budget Committee, and she has been in contact with the Superintendent and has additional finance meetings (4 or 5 listed) that will be included asap. T. Tuttle mentioned that she would be absent in February, and TM offered to share remote meeting options.

TM noted that Monday, 1/12 would be the internal kickoff meeting for staff budget development. And, the most anticipated difference in TM budget would be additional data, presented for the past six years, similar to the analysis provided in December that focused on the Transfer Station, but across all departments. Notable difference would be an effort to share more detailed information about the use of TIF funds.

T. Tuttle noted that the goal was improving the transparency.

TM acknowledged that it was the goal, and while the data will speak for itself, the interpretation of the data to show any trends that would inform decisions about future expenditures. Goal is to accurately present the data and clearly follow the State Statutes for use of TIF funds and assure the accuracy of the data.

Chair, having the TIF data is very helpful, mainly TIF but all the data.

TM making certain that the historical data in a more clearly defined way than may have been presented to in the past. Additionally, more detailed justification statements for each department.

Chair – recognized guest M. Grizkewitsch, who asked if Reserve Account balances would be included in the budget presentation.

TM stated they would be.

## RICHMOND SELECTBOARD MEETING MINUTES

M. Grizkewitsch mentioned the large amount of funds currently in the Police Reserve and asked how the balances grew without direct deposits being made as part of the budget process?

Chair noted that the balances are always available, and in discussions the amounts would be posted with all the other documents on the website.

Continued discussion about the Police Reserve being so large.

TM noted that Richmond has done fiscal planning in the past that is a positive asset for a small town and not typical. Also noted that the past Audits are underway, with the FY23 being worked on at this time. Also include the Spectrum Cable Franchise funds recently used to make information technology upgrades at the Town Offices.

### 6.0 SELECTBOARD ACTION ITEMS

#### 6.1 Request from Kimberly's Restaurant for 2026 Liquor License Renewal

M= A. Alexander 2<sup>nd</sup> =M. Roberge, No Discussion, Vote: Motion passed unanimously (5-0)

#### 6.2 Request Approval to engage Midcoast Council of Governments for developing the applications for TIF Districts in the Richmond Corners, I-295 interchange, Route 201 area of southwest Richmond.

TM introduced Max Johnstone, MCOG and that together they would provide background and justification for requesting SB approval of the proposed engagement with MCOG to complete the application to the State for establishment of a new TIF District (most likely two, since State Statute limits acreages for individual TIF Districts.

TM noted that the two existing TIF Districts, Downtown and Pipeline. These were expiring in the next five years, unless extended for use with limitations. Reviewed the past use of TIF funds, and the review of the 2016 Comp Plan identified economic growth be targeted for the areas around the I-295, and the benefits of moving forward immediately to meet the deadline that allows the use of 2024 property tax values.

A. Alexander asked why we need to move now to establish the Original Assessed Value that would capture immediate changes that resulted from the 2025 Revaluation increased property tax values.

Intent is to select parcels eligible for development and/or redevelopment while not displacing any residential properties.

M. Johnstone discussed the process. State requires legislative body (Town Meeting) and a Public Hearing prior to submission. Additionally, MCOG would do outreach to landowners and hold two informational meetings before the PH and Town Meeting. Application could be amended after these meetings and prior to the submission.

Additional information was shared by MCOG regarding the benefits of Tax Shifts resulting from TIF Districts in the form of reduced State values that impact School Funding, County Taxes and Discussed the question regarding the benefits of the Tax Shifts, and how the loss of those benefits would impact the State's contribution to the Schools and Revenue Sharing and increase County Taxes.

M. Johnstone recommends the TIF Committee be created to ensure full transparency and accountability on the recommendations for use of the funds to the SB for final approval.

If it is approved, the Committee would be created after July 1<sup>st</sup> after State approval, and ahead of the September/October setting of the mil rate and Commitment, when TIF revenues are finalized.

## RICHMOND SELECTBOARD MEETING MINUTES

Chair recognized a question from guest citizen, Minnie Grizkewitsch as to why the Town would benefit from additional TIF Districts, given there is a perception among some citizens that the current TIF revenues haven't been well managed. What are the pros and cons, and potential downside to having TIF Districts in any town.

M. Johnstone encouraged the Committee be established to provide an extra layer of oversight to provide guidance on the use of future funding and further noted that other towns have made mistakes and having a citizen committee.

Chair recognized a question from guest citizen, Mike Grizkewitsch – please define what is meant by the “shock value” related to the end of TIF Districts.

M. Johnstone clarified the dates with the TM as Pipeline sunsets at 30 years in 2030, and the Downtown is eligible for one more 5-year extension to sunset in 2035. He explained the arrangement with the State regarding the total value capture returning to current full tax value, and the Tax Shifts

TM noted the loss of benefits when the sheltered property tax values return to actual values, the Town would see a reduction in School contributions from the State, an increase in County Taxes, and reduction in Revenue Sharing that are direct benefits to the taxpayers.

Mike Grizkewitsch asked for further information regarding the authority, or lack of, a Committee with no power. Some citizens contribute time, but the SB has the authority to ignore the Committee. Interactive discussion with M. Johnstone about the procedures and Policies then the SB ultimately wins out. Reality is the citizens have zero control over the TIF “slush funds” are not really a Committee has any real authority.

Chair notes that past criticisms and perceived previous mismanagement of TIF funds are controlled by citizens.

A. Alexander noted that you may call it misuse, but SB sees it as a value to offset appropriations for real costs that the. Disagreements about the use of TIF funds with the guest as to the control and/or votes on the use of TIF funds for items like the Sand/Salt Shed.

Chair noted TIF funds are included in the Warrant and finalized after Commitment.

Discussion of infrastructure improvements like roads, streetlights, Salt Shed, and other tangible Improvements.

Continued discussion of pros and cons and benefits/losses related to the Tax Shifts.

TM observed that it comes to transparency, trust, and confidence in the elected officials that they will make decisions in the best interests of the Town.

Further comments about the use of TIF funds for salaries.

M. Johnstone noted that the guest wanted guarantees that can't be made, but the policies established in the creation of the TIF Committee and authority would be shared.

Discussion about the TIF calculations for FY26, the setting of the mil rate of 11.2 would have potentially been different, and cost taxpayers more.

Motion discussed to determine what should be included in the regarding a fee for services from MCOG, and ultimately the fee was to be determined later, based upon the hours actually billed for the application work, and paid from existing or future TIF revenues.

T. Tuttle added that the motion should include reference to including a TIF Committee be Created as part of this application narrative.

M. Johnstone affirmed that the final hours

B. York confirmed that there would be no new TIF District funds available in the FY26.

A. Alexander reaffirmed his motion.

M= A. Alexander

2<sup>nd</sup> = T. Tuttle

## RICHMOND SELECTBOARD MEETING MINUTES

MOTION – to approve the engagement of the Midcoast Council of Governments for developing the applications for TIF Districts in the Richmond Corners area, I-295 interchange, Route 201 area of southwest Richmond Planning & Application Preparations, which would include the creation of a TIF Committee, with the details to be determined, that would facilitate the process and oversee the development/expenditures/long term use of the funds of the TIF Programs and oversee use of funds.

Discussion: Question about the TIF committee, answered that the narrative would be provided in the application, similar to what was provided in the MCOG work in Waldoboro.

Chair offered an amendment regarding the name of the TIF District be changed to remove Richmond Corner, to the “I-295, Route 197, Route 201 TIF Districts” to reflect the Designated Growth Areas included in the 2016 Comprehensive Plan.

A. Alexander acknowledged the friendly amendment, and his motion stands as amended.

Chair, further discussion?

Vote: (5-0 Unanimously passed)

### 7.0 MISCELLANEOUS BUSINESS-ORAL & WRITTEN COMMUNICATIONS

#### 7.1 Public

Mike Grizkewitsch asked if you take all this money used to pay our bills, how does TIF District Not increase my taxes. I still believe the mil rate would have been higher.

A. Alexander, no we could have set a mil rate at a higher rate but we’ve made past adjustments in what percentage we choose to capture.

B. York, we actually saved taxes by using the sheltered values, which saves all taxpayers because we are paying “discounted taxes” because we have sheltered values.

A. Alexander notes that the County Tax and School subsidy increase on salaries, police cruisers, salt, sand and other uses.

Mike Grizkewitsch continued to argue that percentages of salaries paid to the finance director should not be used for TIF District work.

A. Alexander is 100% in agreement if we only used TIF funds for salaries, but we will not be doing that in the future.

Mike Grizkewitsch 2<sup>nd</sup> question: why did you raise the transfer station stickers on residences and not commercial stickers. Why did you just come after us?

Clarification why did the Town only come after residents and the Commercial stickers stay at the current rate. MG, why did you not raise commercial stickers?

TM offered to increase help answering the guests question. When it was discussed, we (Will Berdan) didn’t have a good answer for what to do to regulate Commercial stickers, but the residents who pay for a sticker for each vehicle are honest citizens, and the issue of eliminating the discounted extra stickers was to address potential waste, fraud and abuse by anyone buying large quantities of extra stickers and doing who knows what with them.

#### 7.2 Town Manager Report

Report posted on the website, for the benefit of the public. Highlights, community engagement, the budget season, the TIF Districts and the increased attention to improving the efficiency of the Transfer Station. M. Roberge noted that reference to the Firehouse LP tanks was incorrect, and the four LP tanks were always intended to be linked and now they were. TM would correct his report before posting it on the web.

## RICHMOND SELECTBOARD MEETING MINUTES

### 7.3 Selectboard Member Reports

**T. Tuttle** may not be able to make the 1/20 meeting and asked if it would be possible to move the date. When discussed, she said to leave it on Tuesday. How are things are going relative to the citizens' complaints about Transfer Station stickers. Will Berdan replied not too much, more just questions about why the change from punch cards and discounted extra stickers.. Was there a link on the website for Richmond Days/Events Committee. TM will check, but Brian stated it was posted and available.

Was pleased with PW response to the recent snowstorms and appreciated the efforts to clear sidewalks as quickly they could.

**M. Roberge** – what is the TM plan for advertising Budget Meetings. A. Alexander agreed, and we may wish to hold the first meetings in a larger venue. Discussion among members including

**B. York** questioning whether we could host the meeting if we could not accommodate all wishing to attend. A. Alexander said we may not see larger attendance, but we should consider the possibility. T. Tuttle suggested setting up the room differently. Chair Bodge suggested we consider having them here and see if we get a larger group, and alternatively, we may want to encourage them to come to the budget meetings and express their concerns. Please ask people to voice their concerns at the budget meetings, and the SB would like to hear from the citizens as the budget is developed, versus at the Town Meeting once the budget is already completed.

**A. Alexander**, where are we advertising the sale of the old truck.

TM replied he was remiss in not getting it advertised sooner. We had an inquiry today and would get that advertisement posted asap.

Andy asked to add the body from the Service FD vehicle to the sale, and TM was unaware it existed, but would include it. Will and I visited the Dresden Swap Shop, and received a tour of their Transfer Station Ops, and also heard that Lincoln County recycling was benefiting from receiving cardboard and other items to save money. Will also replied that he's been in contact with Lincoln County to work collaboratively with them. Andy was impressed that we could learn from our neighbors. They have a bunch of walkers and other assisted mobility devices for free.

**B. York** – had no additional items beyond what had already been discussed.

### 7.4 Boards, Departments and Committees – None.

### 8.0 WARRANT

#### 8.1 Action requested to approve the warrant

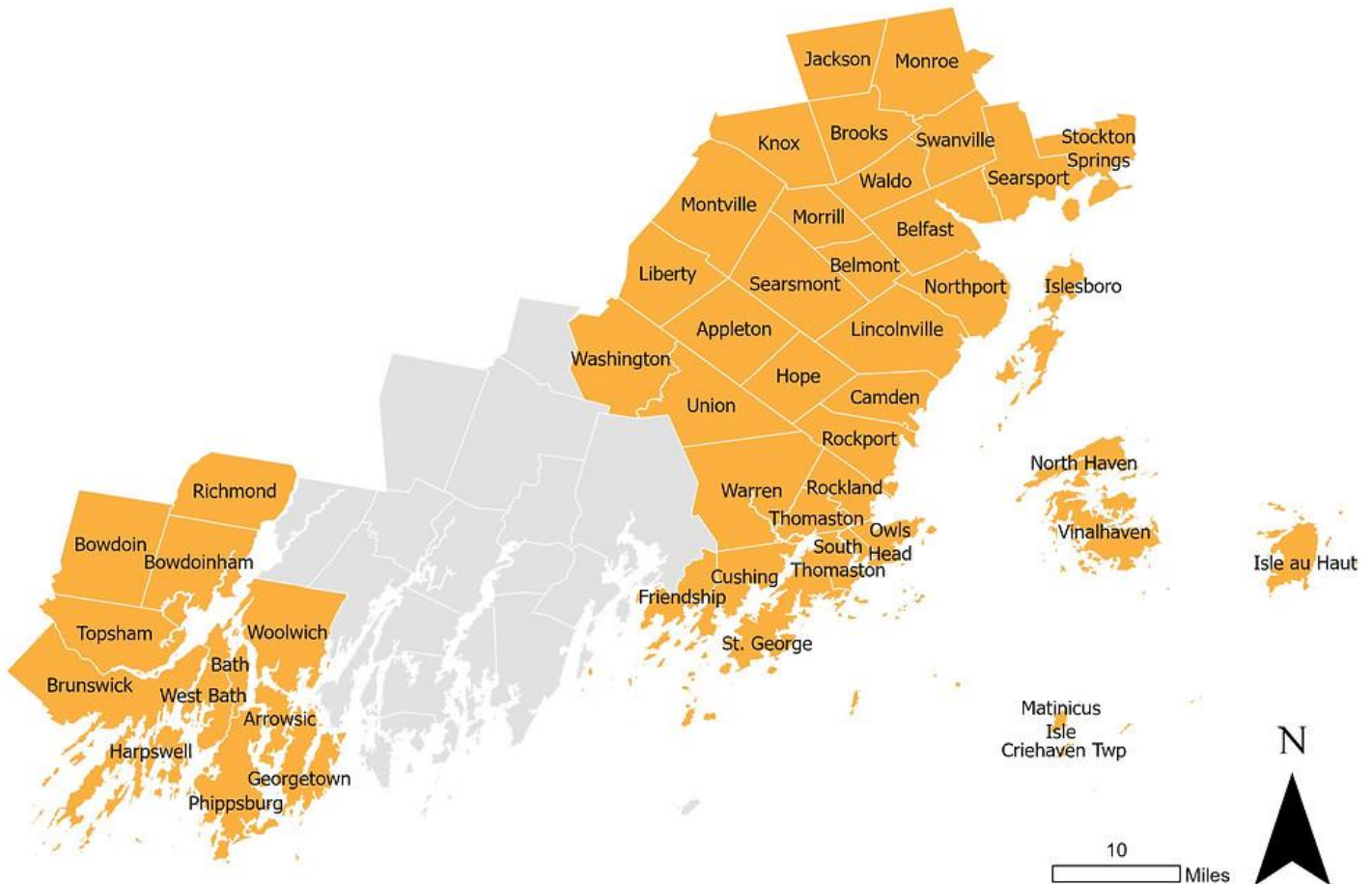
M= T. Tuttle 2<sup>nd</sup> = M. Roberge, No Discussion, Vote: (5-0 Unanimously passed)

### 9.0 ADJOURNMENT

M= B. York 2<sup>nd</sup> = M. Roberge, Vote: (5-0 Unanimously passed)

RICHMOND SELECTBOARD MEETING  
MINUTES

## MAP OF MIDCOAST COUNCIL OF GOVERNMENTS REGION



The **MCOG planning region** spans Midcoast Maine. However, the Lincoln County Regional Planning Commission is responsible for planning efforts in Lincoln County. As an **economic development organization**, MCOG spans the Midcoast Region from Brunswick to Northport. The grey portion is covered either by Kennebec Valley Council of Governments or Eastern Maine Development Corporation.





## TOWN OF RICHMOND

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### **MEMORANDUM**

TO Selectboard Members  
FROM Jim Chandler, Town Manager *JNC*  
COPY Laurie Boucher, Finance Director  
DATE January 20, 2026  
REFERENCE: Item 4.1 – FY26 Mid-year Municipal Operations Budget Review & Analysis

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#### **Purpose**

Provide a mid-year summary of Fiscal Year 2026 Expenses and Reserve Account Balances.

#### **Background**

The Town of Richmond follows a typical “Program Based Budget” model, which is funded to provide the programs and services expected by its residents and corporate citizens. The Selectboard and Budget Committee proposed a FY26 Municipal Operations Budget, subsequently approved at Town Meeting.

- This summary and accompanying detailed Lines of Business provides analyses of posted expenses after six months of municipal operations in the current fiscal year.
- Citizens approve Municipal Enterprise Revenues and Operation Expenses at Town Meeting.
- Town Assessor and Selectboard set a mil rate that determines TIF Revenues and Overlay.
- Richmond’s fiscal year begins on July 1<sup>st</sup> and ends on June 30<sup>th</sup>.
- The FY26 Municipal Operations and Reserve Budgets contain the Lines of Business (Department, Service and Reserves) with “expenditure lines” that fund Richmond’s municipal services.

#### **FY26 Analysis**

The Town Manager and Finance Director reviewed expenditures posted to the FY26 Budget and submit the following observations.

- The Town’s 2025-2026 “year-to-date” expenses are generally within the budgeted amounts expected after six months of operations, with one unanticipated exception.
  - Concerns raised in October about higher than anticipated electricity costs continue to rise despite similar kW usage (compared to last year) with building and street light power costs above budgeted amounts – at this time.
  - Increased electricity costs may require moving funds from underspent lines of business.
  - Alternatively, Building Maintenance Reserve funds may be used.
- TIF District programs approved at the Town Meeting were fully funded and approved at the Selectboard Meeting on November 25, 2025, that supplement tax appropriation expenses.
- Despite reduced TIF Revenues, due to the mil rate lowering from 23.60 to 11.20 following the 2025 Revaluation, Richmond’s TIF Districts positively impact the FY26 Municipal Operations Budget. Because of the TIF’s, property tax appropriations fund 66.7% of the total budget.
- Remaining municipal costs are paid by enterprise revenues, and sheltered property values that ‘shift’ reimbursements to reduce local tax subsidies for School costs, lower County taxes, and increase State Revenue Sharing. This equals a 33.3% tax savings to Richmond taxpayers.

The attachment below provides detailed information about the budgeted FY26 Municipal Operations Revenues, Expenses, percent spent for each Line of Business, and Reserve Account balances.

Town of Richmond		FY26 Midyear Budget Review & Analysis			
Summary of FY26 Rev & YTD Exp	Revenues	Expenses	Balance	% Spent	SUMMARY COMMENTS
Budgeted Amounts	4,128,316.00	2,946,266.88	1,182,049.12	71.37	
With Annual Expenses Accounted for, the 71.37 % Spent is not a concern beyond the increased electrical costs seen in most buildings.					
<b><u>FY26 TOTAL MUNICIPAL REVENUES</u></b>	<b><u>4,805,207.01</u></b>	Revenues approved at the Town Meeting and upon Commitment determine amounts for TIF Revenues, which determine the amount of sheltered tax burden and State Reimbursements shown to the left, all of which lower the tax burden for property owners.		At the Town Meeting, citizens vote on Warrant Articles to fund Town Operations - including municipal services, community improvement projects, events, buildings, parks, and road maintenance, vehicle and equipment repairs and replacement, snow removal, recreational sports, public safety, and 100% of the Richmond School District operations. Unused surplus revenues fund the Undesignated Fund Balance.	
Tax Commitment Appropriation	2,208,862.00				
TIF Supplemental Revenues	546,460.90				
State Revenue Sharing	705,539.00				
Homestead Reimbursement	182,795.20				
BETE Reimbursement	61,549.91				
Estimated Enterprise Revenues	1,100,000.00				
Municipal Operations are funded 66.7 % by Property Tax Appropriations. So every tax dollar received from a property owner is discounted \$0.337 by enterprise revenues and TIF District sheltered funds that create benefit of Tax Shifts for School Subsidies, County Taxes, and State Revenue Sharing.					

FY26 Midyear Budget Review & Line of Business Details, with Observation Notes					01/16/2026
DEPARTMENTS & LINES OF BUSINESS	APPROVED BUDGET	EXPENSES YTD	AVAILABLE BALANCE	% SPENT	LINE ITEM COMMENTS

<b>11 - ADMIN</b>	<b>230,739.00</b>	<b>117,193.83</b>	<b>113,545.17</b>	<b>50.79</b>	<b>Slightly overbudget, approved TIF funds not yet applied.</b>
010 - PAYROLL	189,522.00	94,608.58	94,913.42	49.92	
011 - PARTTIME	2,350.00	593.32	1,756.68	25.25	
012 - OVERTIME	650.00	391.31	258.69	60.20	Lack of Office Support Staff Position requiring Overtime and will likely cause this to be over and require supplemental funding from TIF.
015 - MANAGER	500.00	68.92	431.08	13.78	
017 - ELECTIONS	2,500.00	257.01	2,242.99	10.28	
021 - PHONE/INTRNT	6,300.00	2,943.45	3,356.55	46.72	
022 - LIGHTS	1,800.00	1,260.24	539.76	70.01	Electric bills have increased due to rate increases, versus increased usage kW hours.
023 - HEAT	1,370.00	257.25	1,112.75	18.78	
024 - W & S	932.00	458.80	473.20	49.23	
031 - POSTAGE	4,500.00	2,459.89	2,040.11	54.66	
032 - SUPPLIES	4,000.00	2,849.95	1,150.05	71.25	New supplies for new TM
039 - BLDGSUPP	700.00	692.38	7.62	98.91	Tools and Hardware for Building and IT upgrades.
041 - BLDG RM	1,200.00	799.23	400.77	66.60	Painting and Repairs not budgeted, could apply to Reserve.
060 - COPIER	4,000.00	2,509.17	1,490.83	62.73	
061 - ADVERTISING	250.00	-	250.00	0.00	
062 - TOWN REPORTS	1,200.00	-	1,200.00	0.00	
065 - TAX BILLS	1,500.00	1,438.70	61.30	95.91	Mailed in October.
071 - TRAINING	1,700.00	885.00	815.00	52.06	
072 - MEM DUES	1,300.00	1,070.46	229.54	82.34	Annual costs.
077 - MILEAGE	250.00	122.50	127.50	49.00	
080 - LIENS	2,500.00	2,437.67	62.33	97.51	
081 - CLEANING	1,300.00	675.00	625.00	51.92	
098 - SECURITY	415.00	415.00	-	100.00	Onpoint Security Maintenance Contract
<b>12 - PROF SERV</b>	<b>58,314.00</b>	<b>15,915.37</b>	<b>42,398.63</b>	<b>27.29</b>	
100 - ASSESSING	14,400.00	-	14,400.00	0.00	Billed late in the year
101 - TAX MAPS	2,700.00	-	2,700.00	0.00	
102 - AUDIT	9,500.00	-	9,500.00	0.00	
103 - MMA	4,714.00	-	4,714.00	0.00	Membership, typically billed in April
104 - HR CONSULTAN	2,000.00	6,439.24	(4,439.24)	321.96	Over spent for TM Selection Process and ongoing HR Support
105 - COMPUTER IT	10,000.00	7,753.24	2,246.76	77.53	Upgrades and Service Calls from outside vendor, moving to collaborative relationship with School District
925 - LEGAL	15,000.00	1,722.89	13,277.11	11.49	

FY26 Midyear Budget Review & Line of Business Details, with Observation Notes					01/16/2026
DEPARTMENTS & LINES OF BUSINESS	APPROVED BUDGET	EXPENSES YTD	AVAILABLE BALANCE	% SPENT	LINE ITEM COMMENTS
<b>15 - BOARDS/COMM</b>	<b>16,800.00</b>	<b>6,150.00</b>	<b>10,650.00</b>	<b>36.61</b>	
010 - PAYROLL	15,350.00	6,000.00	9,350.00	39.09	
115 - SELECTBOARD	200.00	150.00	50.00	75.00	
117 - PLANNING	750.00	-	750.00	0.00	
118 - APPEALS	500.00	-	500.00	0.00	
<b>22 - FIRE</b>	<b>197,899.00</b>	<b>94,947.86</b>	<b>102,951.14</b>	<b>47.98</b>	
010 - PAYROLL	104,194.00	49,455.68	54,738.32	47.46	
013 - MEDICAL	2,900.00	478.00	2,422.00	16.48	
021 - PHONE/INTRNT	3,100.00	2,018.91	1,081.09	65.13	Moving to Cove VOIP system
022 - LIGHTS	2,520.00	1,983.19	536.81	78.70	Electric bills have increased due to rate increases, versus increased usage kW hours.
023 - HEAT	5,338.00	608.05	4,729.95	11.39	
024 - W & S	1,552.00	631.05	920.95	40.66	
032 - SUPPLIES	400.00	788.11	(388.11)	197.03	TBD, will discuss with Chief
036 - EMS SUPPLIES	6,200.00	3,354.27	2,845.73	54.10	
039 - BLDGSUPP	1,000.00	209.39	790.61	20.94	
041 - BLDG RM	4,000.00	1,917.32	2,082.68	47.93	
071 - TRAINING	7,780.00	2,774.35	5,005.65	35.66	
072 - MEM DUES	3,000.00	385.00	2,615.00	12.83	
073 - CALL OUT	500.00	97.15	402.85	19.43	
098 - SECURITY	415.00	775.00	(360.00)	186.75	Cost for monitoring increased.
201 - TANK 2	0.00	2,811.14	(2,811.14)	----	Costs taken from 233 Veh RM
202 - ENGINE 2	0.00	6,509.66	(6,509.66)	----	Costs taken from 233 Veh RM
204 - SERVICE 3	0.00	342.25	(342.25)	----	Costs taken from 233 Veh RM
206 - ENGINE 3	0.00	5,749.47	(5,749.47)	----	Costs taken from 233 Veh RM
233 - VEHICLE RM	30,000.00	15,614.09	14,385.91	52.05	Costs captured from above vehicles.
252 - TOOLS	6,500.00	3,104.58	3,395.42	47.76	
253 - CLOTHING	4,000.00	1,879.26	2,120.74	46.98	
284 - RADIO	4,000.00	658.46	3,341.54	16.46	
288 - PREV MAINT	10,000.00	7,876.64	2,123.36	78.77	Annual Testing Completed
298 - PUBLIC ED	500.00	62.95	437.05	12.59	
335 - UNIFORMS	0.00	276.41	(276.41)	----	No Budgeted Funds? Likely TIF eligible.
<b>24 - TOWN FUEL</b>	<b>28,281.00</b>	<b>15,236.20</b>	<b>13,044.80</b>	<b>53.87</b>	<b>Over budget.</b>
368 - GAS & DIESEL	27,431.00	14,386.20	13,044.80	52.45	Includes all Departments + RUD, RSC, Dresden FD
369 - TANK RM	850.00	850.00	-	100.00	Inspections
<b>26 - PUBLIC WORKS</b>	<b>425,575.00</b>	<b>259,126.52</b>	<b>166,448.48</b>	<b>60.89</b>	<b>Over budget, approved TIF funds not applied yet.</b>
010 - PAYROLL	224,520.00	126,921.57	97,598.43	56.53	TIF Supplement not yet needed
011 - PARTTIME	4,480.00	12,869.75	(8,389.75)	287.27	TIF Supplement not yet applied
012 - OVERTIME	14,000.00	(5,995.91)	19,995.91	-42.83	RSC Plowing Rev of \$21,000 added
013 - MEDICAL	600.00	90.10	509.90	15.02	
021 - PHONE/INTRNT	2,580.00	1,366.61	1,213.39	52.97	
022 - LIGHTS	3,360.00	3,067.61	292.39	91.30	Electric bills have increased due to rate increases, versus increased usage kW hours.
023 - HEAT	6,151.00	2,157.25	3,993.75	35.07	
024 - W & S	932.00	470.06	461.94	50.44	
032 - SUPPLIES	200.00	-	200.00	0.00	
041 - BLDG RM	5,000.00	4,517.06	482.94	90.34	Spent \$2,220 on two doors for DPW Office, and number of other expenses to review with Director.
071 - TRAINING	3,980.00	331.10	3,648.90	8.32	
072 - MEM DUES	0.00	45.00	(45.00)	----	No Budgeted Funds?
073 - CALL OUT	400.00	209.77	190.23	52.44	
081 - CLEANING	1,040.00	440.00	600.00	42.31	This Service has been discontinued.
098 - SECURITY	415.00	415.00	-	100.00	Annual Costs.
233 - VEHICLE RM	55,000.00	39,905.88	51,038.44	72.00	Costs captured from individual vehicles listed below.
234 - ICE SALT	38,337.00	38,337.00	-	100.00	TIF Funds available for more as needed.
238 - HOT TOP	5,000.00	-	5,000.00	0.00	
248 - GRAVEL	6,720.00	-	6,720.00	0.00	
249 - WINTER SAND	10,920.00	10,920.00	-	100.00	TIF Funds available for more as needed.

FY26 Midyear Budget Review & Line of Business Details, with Observation Notes					01/16/2026
DEPARTMENTS & LINES OF BUSINESS	APPROVED BUDGET	EXPENSES YTD	AVAILABLE BALANCE	% SPENT	LINE ITEM COMMENTS
<b>26 - PUBLIC WORKS - Continued</b>					
250 - LEASED EQ	5,000.00	7,114.39	(2,114.39)	142.29	July 2025 Excavator Rental? Will review with Director to determine if it may be moved or shared with Reserve.
252 - TOOLS	2,000.00	2,018.39	(18.39)	100.92	Will review with Director.
253 - CLOTHING	2,000.00	730.01	1,269.99	36.50	
254 - SAFETY EQ	2,200.00	281.26	1,918.74	12.78	
256 - BLDGSUPP	0.00	153.91	(153.91)	150.00	Shop Safety Equipment. No budgeted funds?
260 - 24 INT	0.00	736.05	(736.05)	----	Costs taken from 233 Veh RM
261 - 12 FREIGHT	0.00	14,157.00	(14,157.00)	----	Costs taken from 233 Veh RM
263 - 14 F550	0.00	6,062.11	(6,062.11)	----	Costs taken from 233 Veh RM
264 - 16 F250	0.00	3,355.96	(3,355.96)	----	Costs taken from 233 Veh RM
265 - 21 INT	0.00	7,032.18	(7,032.18)	----	Costs taken from 233 Veh RM
266 - 88 F350	0.00	863.02	(863.02)	----	Costs taken from 233 Veh RM
267 - CHIPPER	0.00	648.00	(648.00)	----	Costs taken from 233 Veh RM
270 - FLATBED TL	0.00	2,809.09	(2,809.09)	----	Costs taken from 233 Veh RM
271 - WHEEL LOADER	0.00	114.97	(114.97)	----	Costs taken from 233 Veh RM
275 - VENTRAC	0.00	165.94	(165.94)	----	Costs taken from 233 Veh RM
292 - CUTTING	12,040.00	537.61	11,502.39	4.47	
293 - CULVERTS	4,500.00	-	4,500.00	0.00	
294 - COLD PATCH	3,000.00	1,318.65	1,681.35	43.96	
297 - ROAD MAINT	11,200.00	10,904.45	295.55	97.36	Misc road maintenance supplies and sign replacements. TIF Funds available as needed for additional expenses.
<b>33 - POLICE</b>	<b>302,578.00</b>	<b>139,295.46</b>	<b>163,282.54</b>	<b>46.04</b>	
010 - PAYROLL	202,972.00	77,003.52	125,968.48	37.94	
011 - PARTTIME	29,550.00	12,994.26	16,555.74	43.97	
012 - OVERTIME	24,000.00	16,871.97	7,128.03	70.30	Costs of being short staffed. Chief is increasing recruitment efforts.
013 - MEDICAL	1,200.00	-	1,200.00	0.00	
021 - PHONE/INTRNT	7,650.00	3,676.26	3,973.74	48.06	
022 - LIGHTS	1,320.00	1,017.13	302.87	77.06	Electric bills have increased due to rate increases, versus increased usage kW hours.
023 - HEAT	750.00	97.31	652.69	12.97	
024 - W & S	638.00	458.80	179.20	71.91	Unknown why this is underfunded.
029 - OPERATING	3,500.00	250.68	3,249.32	7.16	
030 - COMP MAINT	800.00	785.97	14.03	98.25	Computer monitors may be moved to Spectrum, if needed.
039 - BLDGSUPP	600.00	39.07	560.93	6.51	
041 - BLDG RM	0.00	1,326.46	(1,326.46)	----	Generator and Furnace Services. No budgeted Funds?
060 - COPIER	1,400.00	774.21	625.79	55.30	
071 - TRAINING	2,500.00	490.00	2,010.00	19.60	
072 - MEM DUES	4,250.00	4,150.00	100.00	97.65	Annually Paid
075 - MISC	500.00	10.87	489.13	2.17	Medical Pickup. Will be reclassified in FY27. Eliminating all Misc Line Items.
078 - BOOKS	600.00	452.92	147.08	75.49	Annual Costs.
081 - CLEANING	1,300.00	625.00	675.00	48.08	
098 - SECURITY	800.00	775.00	25.00	96.88	Annual Costs.
233 - VEHICLE RM	6,500.00	4,227.17	2,272.83	65.03	Costs captured from individual vehicles listed below.
304 - SHELTER	5,248.00	5,388.66	(140.66)	102.68	Animal Shelter Annual Contract Cost.
335 - UNIFORMS	3,500.00	340.90	3,159.10	9.74	
336 - COMM SERVICE	500.00	-	500.00	0.00	
339 - FIREARMS	2,500.00	2,613.60	(113.60)	104.54	Annual Costs.
343 - 15 TAURUS	0.00	20.69	(20.69)	----	Costs taken from 233 Veh RM
344 - 21 EXP/9092	0.00	2,588.37	(2,588.37)	----	Costs taken from 233 Veh RM
345 - 25 EXPLORE	0.00	194.94	(194.94)	----	Costs taken from 233 Veh RM
606 - PUBLIC SAFET	0.00	4,925.70	(4,925.70)	----	Not Budgeted, Barricades, Cones, Safety Signs for Event Pedestrian Safety & Traffic Management
<b>36 - PUBLIC SAFTY</b>	<b>122,500.00</b>	<b>90,096.09</b>	<b>32,403.91</b>	<b>73.55</b>	<b>Annual Costs.</b>
361 - AMB CON	58,370.00	58,370.00	-	100.00	Annual Costs.
362 - HYDRANT	51,430.00	25,715.44	25,714.56	50.00	
363 - LIGHTS	11,200.00	6,010.65	5,189.35	53.67	
917 - LEGION	1,500.00	-	1,500.00	0.00	Annual Costs.

FY26 Midyear Budget Review & Line of Business Details, with Observation Notes					01/16/2026
DEPARTMENTS & LINES OF BUSINESS	APPROVED BUDGET	EXPENSES YTD	AVAILABLE BALANCE	% SPENT	LINE ITEM COMMENTS
<b>43 - CEO</b>	<b>59,063.00</b>	<b>31,657.46</b>	<b>27,405.54</b>	<b>53.60</b>	<b>Slightly over budget.</b>
010 - PAYROLL	58,273.00	31,341.38	26,931.62	53.78	
071 - TRAINING	355.00	-	355.00	0.00	
072 - MEM DUES	35.00	45.00	(10.00)	128.57	Dues Increased.
077 - MILEAGE	100.00	202.30	(102.30)	202.30	Mileage accrued while awaiting new PD Cruiser outfitting
252 - TOOLS	200.00	68.78	131.22	34.39	
359 - HEALTH OFFCR	100.00	-	100.00	0.00	
<b>47 - ECONOMIC DEV</b>	<b>139,317.00</b>	<b>84,197.75</b>	<b>55,119.25</b>	<b>60.44</b>	<b>Over budget due to Annual Costs.</b>
003 - PFML	0.00	-	-	----	Moved to Downtown TIF due to Rev Cuts.
007 - INSURANCE	0.00	-	-	----	Moved to Downtown TIF due to Rev Cuts.
010 - PAYROLL	0.00	-	-	----	Moved to Downtown TIF due to Rev Cuts.
061 - ADVERTISING	7,900.00	7,900.00	-	100.00	Original Budget cut to this expense paid in July.
502 - LANE FIELD	0.00	-	-	----	Moved to Downtown TIF due to Rev Cuts.
504 - HOUDLETTE	5,400.00	4,476.63	923.37	82.90	Field Maintenance. Snack Shack needs to be demolished and replaced.
506 - WATERFRONT	0.00	-	-	----	Moved to Downtown TIF due to Rev Cuts.
600 - NEWSLETTER	0.00	-	-	----	Moved to Downtown TIF due to Rev Cuts.
603 - PROJECTS	51,780.00	10,134.12	41,645.88	19.57	Spring Projects to be scheduled.
606 - PUBLIC SAFET	0.00	-	-	----	Moved to Downtown TIF due to Rev Cuts.
608 - WEBSITE	0.00	-	-	----	Moved to Downtown TIF due to Rev Cuts.
610 - FACADES	74,237.00	61,687.00	12,550.00	83.09	Reimbursement is fluid.
<b>48 - DOWNTOWN TIF</b>	<b>407,140.00</b>	<b>253,218.50</b>	<b>153,921.50</b>	<b>62.19</b>	<b>Over budget due to Annual Costs.</b>
003 - PFML	0.00	-	-	----	
006 - FICA/MED	10,710.00	3,767.99	6,942.01	35.18	
007 - INSURANCE	16,162.00	8,168.24	7,993.76	50.54	
010 - PAYROLL	140,000.00	61,491.50	78,508.50	43.92	
077 - MILEAGE	0.00	309.40	(309.40)	----	Travel to meetings and training events.
362 - HYDRANT	40,410.00	20,204.98	20,205.02	50.00	
363 - LIGHTS	8,800.00	4,722.73	4,077.27	53.67	Street Lights, electric rate increase.
502 - LANE FIELD	3,784.00	2,400.13	1,383.87	63.43	Field Maintenance.
506 - WATERFRONT	14,750.00	7,076.81	7,673.19	47.98	
600 - NEWSLETTER	8,100.00	2,323.00	5,777.00	28.68	
603 - PROJECTS	0.00	27,027.73	(27,027.73)	----	Will be funded from TIF for new phone service at all Town Buildings, and trail fencing.
606 - PUBLIC SAFET	115,383.00	69,959.99	45,423.01	60.63	Gardiner Ambulance Contract Costs for EMS services.
608 - WEBSITE	1,800.00	900.00	900.00	50.00	
609 - CEA	2,375.00	-	2,375.00	0.00	
610 - FACADES	6,866.00	6,866.00	-	100.00	TIF Façade Application Commitments
611 - EVENTS	38,000.00	38,000.00	-	100.00	Transferred to Town Events Reserve.
<b>50 - PARKS &amp; CEMS</b>	<b>7,550.00</b>	<b>3,574.71</b>	<b>3,975.29</b>	<b>47.35</b>	
010 - PAYROLL	3,000.00	1,250.00	1,750.00	41.67	
505 - FLAGS	200.00	-	200.00	0.00	
520 - ROBERTS HALL	4,350.00	2,324.71	2,025.29	53.44	
<b>51 - REC</b>	<b>44,467.00</b>	<b>26,210.66</b>	<b>18,256.34</b>	<b>58.94</b>	<b>Over budget due to Annual Costs.</b>
010 - PAYROLL	39,367.00	21,170.66	18,196.34	53.78	
030 - COMP MAINT	5,100.00	5,040.00	60.00	98.82	Rec Software Annual Fees
<b>53 - SENIOR SRVCS</b>	<b>34,509.00</b>	<b>16,079.73</b>	<b>18,429.27</b>	<b>46.60</b>	
010 - PAYROLL	29,244.00	14,659.35	14,584.65	50.13	
021 - PHONE/INTRNT	1,200.00	600.00	600.00	50.00	
022 - LIGHTS	565.00	385.05	179.95	68.15	Electric bills have increased due to rate increases, versus increased usage kW hours.
023 - HEAT	2,200.00	76.58	2,123.42	3.48	
032 - SUPPLIES	700.00	50.00	650.00	7.14	
041 - BLDG RM	0.00	38.75	(38.75)	----	
072 - MEM DUES	0.00	45.00	(45.00)	----	
081 - CLEANING	600.00	225.00	375.00	37.50	

FY26 Midyear Budget Review & Line of Business Details, with Observation Notes					01/16/2026
DEPARTMENTS & LINES OF BUSINESS	APPROVED BUDGET	EXPENSES YTD	AVAILABLE BALANCE	% SPENT	LINE ITEM COMMENTS
<b>60 - SOLID WASTE</b>	<b>96,275.00</b>	<b>45,889.01</b>	<b>50,385.99</b>	<b>47.66</b>	
010 - PAYROLL	30,530.00	13,200.13	17,329.87	43.24	
013 - MEDICAL	100.00	-	100.00	0.00	
022 - LIGHTS	400.00	333.46	66.54	83.37	Electric bills have increased due to rate increases, versus increased usage kW hours.
023 - HEAT	85.00	156.42	(71.42)	184.02	Need to increase line for FY27
032 - SUPPLIES	1,500.00	708.99	791.01	47.27	
041 - BLDG RM	300.00	610.61	(310.61)	203.54	Needs assessment
254 - SAFETY EQ	450.00	596.38	(146.38)	132.53	Need to increase line for FY27
507 - PORT TOILET	1,560.00	780.00	780.00	50.00	
508 - GROUNDS RM	2,800.00	750.00	2,050.00	26.79	
650 - BW DISPOSAL	12,000.00	8,010.96	3,989.04	66.76	Varies Annually.
651 - TRASH REMOVL	1,800.00	1,050.00	750.00	58.33	
652 - LICENSE	500.00	395.00	105.00	79.00	Annual Costs.
656 - TIRE REMOVAL	2,250.00	640.50	1,609.50	28.47	
659 - FREON REMOVL	2,500.00	880.00	1,620.00	35.20	Varies Annually. Will be no costs in FY27 and beyond with new vendor.
661 - UW DISPOSAL	1,000.00	396.81	603.19	39.68	Varies Annually.
670 - WOOD DISP	16,500.00	2,620.55	13,879.45	15.88	Varies Annually.
671 - RECYCLING	22,000.00	14,759.20	7,240.80	67.09	Varies Annually.
<b>81 - PUB SRV AGCY</b>	<b>15,324.00</b>	<b>9,323.75</b>	<b>6,000.25</b>	<b>60.84</b>	<b>Over budget due to Annual Costs.</b>
800 - SPECTRUM	1,654.00	1,653.75	0.25	99.98	Annual Costs.
803 - NEW HOPE	670.00	670.00	-	100.00	Annual Costs.
808 - FOOD PANTRY	6,000.00	6,000.00	-	100.00	Annual Costs.
810 - TEDFORD	500.00	500.00	-	100.00	Annual Costs.
900 - DASH UNIT	6,500.00	6,500.00	-	100.00	Annual Costs.
<b>82 - LIBRARY</b>	<b>66,678.00</b>	<b>38,436.48</b>	<b>28,241.52</b>	<b>57.64</b>	<b>Over budget, Spectrum &amp; TIF funds available.</b>
010 - PAYROLL	46,435.00	24,752.92	21,682.08	53.31	
021 - PHONE/INTRNT	1,260.00	626.61	633.39	49.73	
022 - LIGHTS	1,400.00	1,117.11	282.89	79.79	Electric bills have increased due to rate increases, versus increased usage kW hours.
023 - HEAT	1,151.00	152.29	998.71	13.23	
024 - W & S	935.00	458.80	476.20	49.07	
030 - COMP MAINT	1,975.00	1,538.44	436.56	77.90	Counter computer repair and replacement, not budget for, nor included in Spectrum.
032 - SUPPLIES	1,000.00	482.50	517.50	48.25	
039 - BLDGSUPP	200.00	99.85	100.15	49.93	
041 - BLDG RM	1,000.00	156.48	843.52	15.65	
071 - TRAINING	300.00	40.00	260.00	13.33	
078 - BOOKS	7,471.00	6,477.43	993.57	86.70	Spent at Librarians discretion.
081 - CLEANING	1,300.00	650.00	650.00	50.00	
098 - SECURITY	751.00	775.00	(24.00)	103.20	Annual Costs.
821 - PROGRAMS	1,500.00	1,109.05	390.95	73.94	
<b>83 - INTERGOV</b>	<b>714,738.00</b>	<b>712,486.34</b>	<b>2,251.66</b>	<b>99.68</b>	<b>Over budget due to Annual Costs.</b>
830 - COUNTY TAX	698,797.00	698,797.00	-	100.00	Annual Costs.
831 - COB WATER	6,821.00	4,569.34	2,251.66	66.99	
833 - N MILLS DAM	9,120.00	9,120.00	-	100.00	Annual Costs.

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DEPARTMENTS & LINES OF BUSINESS	APPROVED BUDGET	EXPENSES YTD	AVAILABLE BALANCE	% SPENT	LINE ITEM COMMENTS
<b>84 - BENEFITS</b>	<b>340,385.00</b>	<b>178,571.04</b>	<b>161,813.96</b>	<b>52.46</b>	<b>Over budget.</b>
003 - PFML	0.00	7.25	(7.25)	----	
004 - WELLNESS	750.00	240.00	510.00	32.00	
005 - A&S INS	800.00	850.00	(50.00)	106.25	Annual Costs.
006 - FICA/MED	75,000.00	45,337.93	29,662.07	60.45	Likely will need to supplement due to increased payroll costs. TIF Funds available as needed.
007 - INSURANCE	185,500.00	102,989.85	82,510.15	55.52	Likely will need to supplement due to increased payroll costs. TIF Funds available as needed.
008 - RETIREMENT	73,335.00	24,816.21	48,518.79	33.84	
016 - EMP AWARDS	5,000.00	4,329.80	670.20	86.60	Christmas bonuses to staff.
<b>85 - INSURANCE</b>	<b>89,100.00</b>	<b>54,104.50</b>	<b>34,995.50</b>	<b>60.72</b>	<b>Over budget due to Annual Costs.</b>
848 - UNEMPLOYMNT	2,100.00	-	2,100.00	0.00	
849 - WORKERS COMP	37,000.00	7,442.50	29,557.50	20.11	
850 - INSURANCE	50,000.00	46,662.00	3,338.00	93.32	Annual Costs.
<b>86 - GEN ASSIST</b>	<b>5,000.00</b>	<b>317.56</b>	<b>4,682.44</b>	<b>6.35</b>	
860 - GENERAL ASST	5,000.00	317.56	4,682.44	6.35	
<b>89 - DEBT</b>	<b>32,459.00</b>	<b>32,459.00</b>	<b>-</b>	<b>100.00</b>	<b>Over budget due to Annual Costs.</b>
361 - AMB CON	32,459.00	32,459.00	-	100.00	Annual Costs.
<b>90 - CAPITAL</b>	<b>19,425.00</b>	<b>17,920.26</b>	<b>1,504.74</b>	<b>92.25</b>	<b>Over budget due to budgeted costs paid.</b>
914 - FIRE	19,425.00	17,920.26	1,504.74	92.25	Year's expenditures recorded.
<b>91 - LEGAL</b>	<b>0.00</b>	<b>29,497.35</b>	<b>(29,497.35)</b>	<b>----</b>	
926 - ABATEMENTS	0.00	29,497.35	(29,497.35)	----	Paid from Overlay.
<b>92 - RESERVE</b>	<b>674,200.00</b>	<b>674,200.00</b>	<b>Below</b>	<b>100.00</b>	<b>Over budget due to Transfers being completed.</b>
931 - CATCH BASIN	5,000.00	5,000.00	Below	100.00	Town Meeting Contribution to Reserve Accounts.
936 - EMP CONT RES	5,000.00	5,000.00	Below	100.00	Town Meeting Contribution to Reserve Accounts.
938 - POLICE DEPT	4,200.00	4,200.00	Below	100.00	Town Meeting Contribution to Reserve Accounts.
939 - DPW PROJECTS	400,000.00	400,000.00	Below	100.00	Town Meeting Contribution to Reserve Accounts.
940 - BLDG R&M	5,000.00	5,000.00	Below	100.00	Town Meeting Contribution to Reserve Accounts.
941 - FIRE DEPT	5,000.00	5,000.00	Below	100.00	Town Meeting Contribution to Reserve Accounts.
945 - VEHICLE	250,000.00	250,000.00	Below	100.00	Town Meeting Contribution to Reserve Accounts.
<b>98 - CDBG</b>	<b>0.00</b>	<b>161.45</b>	<b>(161.45)</b>	<b>----</b>	
075 - MISC	0.00	161.45	(161.45)	----	Grant expense.
<b>Summary of FY26 Rev &amp; YTD Exp</b>					
<b>Totals</b>	<b>4,128,316.00</b>	<b>2,946,266.88</b>	<b>1,182,049.12</b>	<b>71.37</b>	<b>Over budget for reasons stated above.</b>

Reserve Account Balances				Fund Sources & Restrictions
Reserve Fund	Acct #	Expenses YTD	Balance	Comments
Town Property Improvements	190-02	-	29,706.46	Tax Revenues and Property Sales
Police Department	190-04	2,500.00	104,720.19	Regional Collaboration, Grants, Academy Payments - FY26 Use for Recruitment Bonus
Legal Services	190-05	-	101.55	Tax Revenues
Public Works Projects (Roads)	190-06	409,594.91	246,169.92	Tax Revenues, State/Federal Transportation Funds - FY26 Use primarily on Beedle & Furlong Roads
Building Maintenance	190-08	18,209.96	38,602.97	Annual Surplus Funds of 10% up to a \$50,000 balance - FY26 Use on ADA, Furnaces, Electrical Repairs
Town Forest	190-09	-	39,999.78	SAPPI Revenues from select cutting
Catch Basin Upgrades & Repairs	190-11	5,200.00	8,102.82	Tax Revenues - FY26 Use for Cleaning
Peacock Beach	190-13	304.45	62,714.81	Enterprise Revenues from Passes and Entry Fees - FY26 Use on Utilities and Pest Control, Building Repairs not yet billed
Employee Contingency	190-13	-	11,033.40	Tax Revenues
Town Events	190-16	20,661.76	52,647.56	TIF Revenues, Donations, Vendor Fees - FY26 Use for Richmond Days, Trunk-Treat, Christmas Tree Lighting
Municipal Planning	190-17	67,600.00	14,232.00	Tax Revenues - FY26 Use for Revaluation Costs
Fuel Tanks	190-19	444.07	27,651.01	Fuel Surcharges from Organizations purchasing fuel - FY26 Use on repairs
Fire Department Equipment	190-21	8,850.00	9,453.03	Grants, Donations, Tax Revenues up to a \$10,000 balance - FY26 Use for SCBA Tanks
Recreation Department	190-25	11,678.01	46,766.61	Enterprise Revenues from Registration Fees, Donations, Business Team Sponsorships - FY26 Use for Camps, uniforms, rec league costs
Richmond Energy Assistance Fund	190-25	-	6,223.19	United Way, Donations
Vehicles	190-30	158,514.10	395,678.10	Tax Revenues and Property Sales, Requires Public Hearing - FY26 Use for PD Cruiser & DPW Plow Truck
Library	190-51	877.16	34,352.23	Grants, Donations, Enterprise Revenues - FY26 Use for programs and books
Cable TV	190-60	9,847.34	37,558.16	Franchise Fees, Grants - FY26 Use for Software, Computer equipment, Selectboard Meeting Streaming
Senior Center	190-68	3,426.43	5,102.73	Enterprise Revenues from Events, Donations, Grants - FY26 Use for Programs, Events, Trips, and supplies
<b>Reserve Account Totals</b>		<b>717,708.19</b>	<b>1,170,816.52</b>	<b>Funds Restricted in Various Ways by Town Meeting, with some requiring Public Hearings or other limits for use</b>





## TOWN OF RICHMOND

26 Gardiner Street  
Richmond, ME 04357

Office: 207-737-4305

Facsimile: 207-737-4306

[www.richmondmaine.com](http://www.richmondmaine.com)

### **MEMORANDUM**

TO Selectboard Members  
FROM Jim Chandler, Town Manager *JNC*  
COPY Max Johnstone, MCOG  
DATE January 20, 2026  
REFERENCE: Item 4.2 – Calendar for TIF Application

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#### **Purpose**

Discuss dates for Informational Presentations, a Public Hearing and a Special Town Meeting.

#### **Background**

The Town of Richmond, in collaboration with the Midcoast Council of Governments, is developing an application for creating new TIF Districts in the I-295, Route 197, and Route 201 area.

The application process requires a series of meetings be scheduled to ensure public awareness and provide opportunities for a Public Hearing and a Special Town Meeting to obtain citizen approval prior to submitting the completed application to the State of Maine, Department of Economic and Community Development.

#### **Discussion**

The Town Manager and Midcoast COG Planner will review the calendar to determine the best dates for scheduling the desired and required meetings to facilitate the application process.

As previously discussed, the process has a short timeframe for completion so the application may be submitted prior to March 31, 2026.

Dates will be selected for:

- Two Informational Meetings
- Selectboard Public Hearing
- Special Town Meeting

Additionally, individual outreach will be scheduled for meetings with property owners of parcels being considered for inclusion in the new TIF District(s).



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### **MEMORANDUM**

TO Selectboard Members  
FROM Jim Chandler, Town Manager *JNC*  
COPY Laurie Boucher, Finance Director  
Rob Duplisea, Assessor  
DATE January 20, 2026  
REFERENCE: Item 5.1 – Request for Action on Abatements & Supplementals

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#### **Purpose**

Grant approval of Abatements and Supplementals, as submitted by the Assessor.

#### **Background**

The Assessor met with, reviewed, and made recommended changes to property values, as reflected in the attached spreadsheet.

#### **Analysis & Justification**

The attached 2 Abatements total \$91,600 resulting in tax adjustments of \$1,025.92, to be posted against the FY26 Overlay.

The attached 2 Supplemental tax bills total \$13,501.84 in added tax revenues.

#### **Fiscal Impact**

The FY26 Overlay was approved at \$63,305.17.

As a result of these actions, the Overlay will be increased by a net \$13,501.84.

The resulting Overlay Balance is \$55,770.05.

#### **Recommendation**

The Assessor recommends the Selectboard approve as presented. Recommended Motion:

Motion to Approve and Accept Abatements and Supplementals as presented by the Assessor.

#### **Staffing Impact**

None.

#### **Regional Impacts**

None.

#### **Legal Review**

No legal counsel required.

## Abatement Supplemental Report

### Abatements

#	Name	Map-Lot	Acc	Value	Mil rate	Tax	Reason
25/26-31	Michael Sparrow & Julianne Lothrop	R6-29	808	\$ 6,300	0.0112	\$ 70.56	To correct land valuation
24/25-32	Ronald Lemons & Sibyl Peterson	R6-40	817	\$ 85,300	0.0112	\$ 955.36	To correct land valuation
					0.0112	\$ -	

				Abatements				
				Value		Tax		
				\$ 91,600		\$ 1,025.92		

### Supplementals

#	Name	Map/Lot	Acc	Value	Mil rate	Tax	Reason
24/25-04	Robert & Deborah Bodge	R01-065-2	140	\$ 130,300	0.0112	\$ 1,459.36	Lot omitted from commitment
24/25-05	Wayne Ladner	R7-1-1	873			\$13,068.40	Tree Growth removal penalty

				Supplementals				
				Value		Tax		
				\$ 130,300		\$ 14,527.76		
				Total tax difference				
				\$ 13,501.84				