

Town of Kennebunk, Maine

Fiscal Year 2027 Operating Budget & Capital Improvement Plan 2027 – 2031



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Town of Kennebunk
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Kennebunk, Maine 04043

February 5, 2026

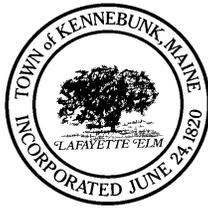
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Town of Kennebunk, Maine



Letter of Transmittal

February 5, 2026

Subject: Fiscal Year 2027 Proposed Municipal Budget

I am pleased to present the Proposed Fiscal Year 2027 Municipal Budget for the General Fund and Capital Fund of the Town of Kennebunk.

This proposed budget builds upon the goals established during the FY2026 budget process and represents an important step toward strategic planning for future years. In FY2026, the Town identified three primary goals: Financial Stability, Transparency, and Community.

Financial Stability focused on reviewing authorized but unissued debt related to capital projects from prior years, a critical step in developing a long-term, formalized Capital Improvement Plan. Transparency emphasized collaboration across divisions to achieve shared goals, while Community reinforced our ongoing commitment to providing exceptional services to residents and encouraging engagement in critical issues and initiatives.

The FY2027 budget continues to prioritize core services that have supported Kennebunk residents during challenging times. The primary goals of the FY2027 budget are to:

- Sustain current levels of service
- Meet contractual obligations
- Continue issuing previously authorized but unissued debt
- Begin strategic planning for future capital improvement needs

The FY2027 budget further strengthens the foundation established in FY2026. Financial Stability remains a central focus, particularly through enhancements to the Capital Improvement Plan to better address facilities and infrastructure needs. Included in this budget are funding requests for an Organizational Assessment and an update to the Facilities Study. These initiatives are expected to provide accurate, up-to-date information to support informed long-term planning. The Facilities Study will update the 2020 Facilities Assessment and Master Plan, with an emphasis on evaluating alternatives. The Organizational Assessment will review current staffing levels and project future organizational needs.

Additional elements supporting Financial Stability include strategic planning for reserve funds, financial projections to maintain adequate reserves, and a review of fees.

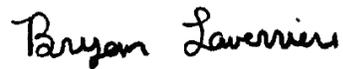
The proposed municipal budget reflects an approximate 4.62% net increase to the General Fund. This budget includes all municipal divisions, departments, committees, and the Kennebunk Free Library (it does not

include the local contribution to RSU 21 or York County tax). Within the municipal budget increase, a 4% wage adjustment is proposed for all employees, both union and non-union, to support recruitment and retention efforts. Debt service represents approximately 10% of the proposed net municipal budget, reflecting the issuance of previously authorized debt in FY2027.

Overall, this proposed budget represents a structurally balanced approach that addresses immediate community and organizational needs while continuing to prioritize financial stability and sustainable solutions in the best interest of the Town of Kennebunk and its residents.

I would like to acknowledge the dedication of Town staff and recognize the Division Directors for their thoroughness and collaboration during the budget development process.

Respectfully submitted,

A handwritten signature in black ink that reads "Bryan Laverriere". The signature is written in a cursive, flowing style.

Bryan Laverriere
Town Manager

Introduction to the Budget

General Information:

The Town of Kennebunk is conveniently located on the coast of Maine and offers vibrant villages and beautiful sandy beaches. According to the 2020 census numbers, released in April 2021, Kennebunk has 11,536 residents and is currently adding new residents at a rate of 1.24% annually. The Town notices population fluctuations during the summer months, as Kennebunk is a popular vacation spot. The summer population is estimated to increase by 50% when seasonal properties and hotels are taken into consideration.

The municipal budget process serves as the roadmap for the upcoming fiscal year, which runs July 1 through June 30; it details all of the expenses and revenues on a fund level that are necessary to provide quality services to the residents in the Town of Kennebunk. Furthermore, it creates a foundation for financial planning and recognizes sustainable solutions to anticipated budgetary challenges.

Mission Statement:

The Town of Kennebunk partners with our community members to deliver superior service in the most efficient and effective manner possible, while preserving, protecting, and enhancing the quality of life of all of our residents, businesses and visitors.

Core Values:

Culture of Excellence: We respect members of the public and each other, and treat all with courtesy and dignity. We are an inviting community that welcomes diversity and embraces our differences, promoting an atmosphere of inclusion and acceptance among our residents and visitors. We rely on teamwork to provide a seamless experience for all customers. We uphold high ethical standards in our personal, professional, and organization conduct. We continuously strive to meet the needs of customers through available resources by being flexible and promoting the use of innovation.

Accountability: We accept responsibility for our personal and organizational decisions and actions, while delivering cost-effective and efficient services that are done right the first time.

Communication: We openly communicate with the public and each other by sharing information and soliciting feedback to achieve our goals.

Belonging, Inclusion, Connection: We believe a thriving and vibrant community stems from the diversity of its people. To that end, we strive to ensure people from all backgrounds, experiences and perspectives feel welcomed, respected and accepted.

Environment: We are concerned about our natural, historic, economic and aesthetic resources and work to preserve and enhance them for future generations.

Safety: We use education, prevention and enforcement methods to protect life and property in the community, and maintain our infrastructure and facilities to provide a safe environment in which to live, work, shop and play.

Trust: We realize the perception of our organization is dependent upon the public's confidence in our commitment to our core values and to meeting the goals set collectively by the Town Manager and Select Board.

Organization of the Government

The Town operates under a Town Meeting-Select Board-Town Manager form of government. The residents of the Town of Kennebunk are the legislative body and therefore, all registered voters of the Town may vote at all Annual and Special Town Meeting.

The Select Board is an elected seven-member board. Each Select Board member serves three-year staggering terms. Annually in July, the Board elects a Chair, Vice Chair and Secretary/Clerk to serve through June 30.

The Town Manager is responsible for the Town's internal operations, which includes the implementation of policies, resolutions and ordinances adopted by the governing body of the Town. The Town Manager oversees all town staff, division directors, departments and activities. The Town Manager prepares and oversees the annual budget process and its implementation following the approval at Annual Town Meeting.

FY2027 Budget Process:

The municipal budget details all of the expenses and revenues that the Town of Kennebunk needs to provide quality services to its residents for a full fiscal year. The municipal budget is a legally adopted document, which means that it can only be changed at the highest legislative body level, which for the Town of Kennebunk are the residents through action of a Town election.

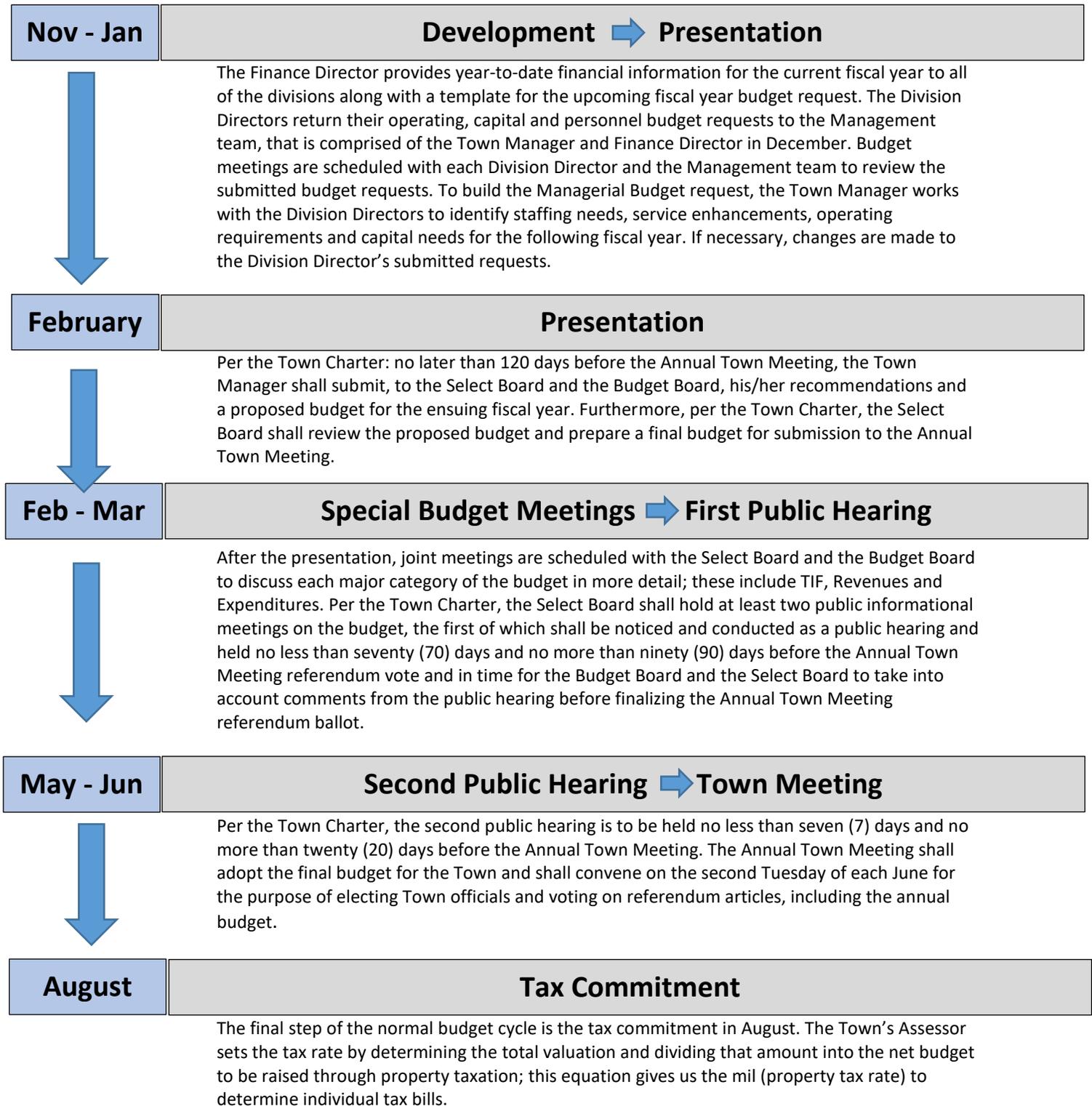
The Town Manager and Finance Director meet with each division to discuss their budget as it relates to operating expenditures, capital needs, personnel updates and if applicable, revenue items. Each Division Director reviews the previous fiscal year's budget and submits a request for the upcoming budget. Significant increases and decreases are discussed and substantiated; for example: increases to a heat account line may be due to industry increases in oil prices. Increases to the budget may be a result of uncontrollable industry costs, external regulation adjustments, population growth, increase to demand for services, external labor constraints or external supply chain management constraints. Each division's request is examined line by line from an operational standpoint and the request can range from minor adjustments to major adjustments for major capital needs.

Each division also submits their Capital Improvement Plan (CIP) request for the upcoming year for review by the management team. At this time, the Capital Improvement Plan documents are updated. The Capital Improvement Plan is a document that focuses on the implementation of community and Town goals through detailed recommendations on capital spending that meets the needs for the current and forecasted future fiscal years. This multi-year scheduling tool provides an identifiable framework for

informed decision-making. It is updated annually as part of the regular budget process and forecasts the next five fiscal years for all of the Town's capital assets. The Town Manager will select which increases can be supported in the upcoming year's budget and a proposed gross and net municipal budget is compiled.

The Town Manager will publicly present the proposed managerial budget to the Select Board and the Budget Board. The Select Board is required to review the proposed budget and prepare a final budget for submission to the Annual Town Meeting per section 5.03 of the Town Charter. The Select Board shall hold at least two public hearing meetings on the budget and the Annual Town Meeting will adopt the final budget for the Town.

Budget Timeline



FY2027 Budget Calendar

All meetings start at 6:00 PM on the third floor of the Town Hall

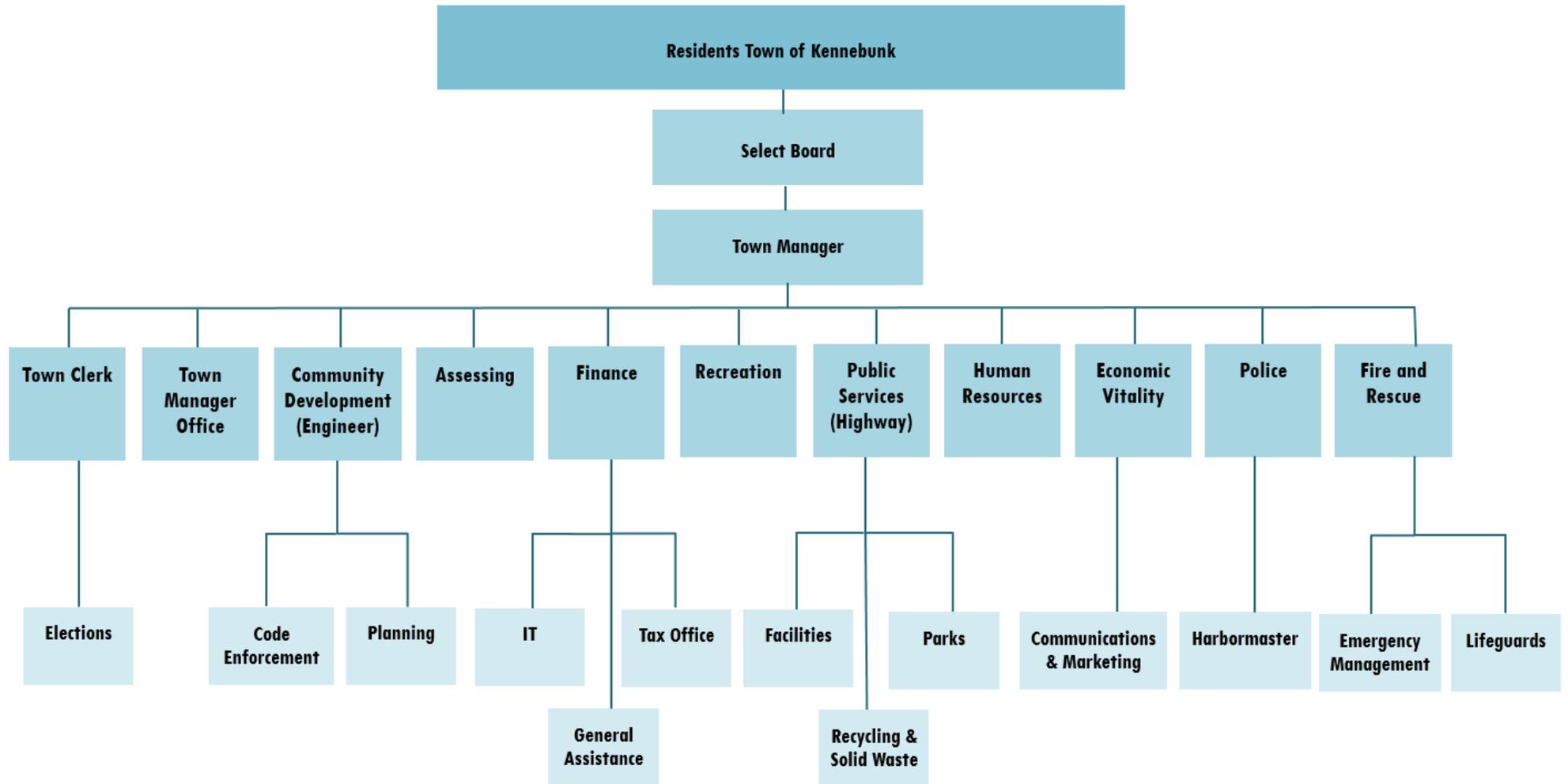
DATE/TIME	DESCRIPTION
Thursday February 5, 2026 6:00PM	Select Board/Budget Board - Budget Meeting (Budget Presentation)
Tuesday February 10, 2026 6:00PM	Select Board/Budget Board - Budget Meeting (Capital Improvement Plan, Debt Service, TIFs)
Thursday February 12, 2026 6:00PM	Select Board/Budget Board - Budget Meeting (Expenditures)
School Vacation Week - no meetings	
Thursday February 26, 2026 6:00PM	Select Board/Budget Board - Budget Meeting (Expenditures)
Tuesday March 3, 2026 6:00PM	Select Board/Budget Board - Budget Meeting (Revenues)
Thursday, March 5, 2026 6:00PM	Select Board/ Budget Board - Budget Meeting (if additional meeting is needed)
This schedule above is subject to change if meetings proceed slower or faster than anticipated.	
Tuesday March 24, 2026 6:30PM	1st Public Hearing (for Budget) at Regular Select Board Meeting (Budget Board invited)
Tuesday April 14, 2026 6:30PM	1st Public Hearing (for Warrant Articles) at Regular Select Board Meeting (Budget Board invited)
Friday May 8, 2026	Absentee Ballots Available
Tuesday May 12, 2026 6:30PM	Warrant Signed by Select Board at Regular Select Board Meeting
Wednesday May 13, 2026	Warrant Posted
Tuesday May 26, 2026 6:30PM	2nd Public Hearing (for Budget and Warrant Articles) at Regular Select Board Meeting (Budget Board invited)
Tuesday, June 9, 2026 6:00AM - 8:00PM	Town Meeting

Description of Funds

Fund Type	Fund	Category	Division/Department
General	General	General Government	Finance/Tax Select Board Town Manager Town Clerk Ballot Clerks Assessors Community Development Town Hall IT Human Resources General Assistance Recreation Employee Benefits
		Public Safety	Police Communications Fire & Rescue Civil Emergency Lifeguards
		Public Services	Highway Recycling Solid Waste Hydrants/Street Lights Parks Facilities
		Agencies	Agency Expenses - Annual Funding Requests
		Boards and Committees	Planning Board Conservation Commission Site Plan Review Board Zoning Board of Appeals Board of Assessment Review Historic Preservation Commission Community Garden Committee Energy Efficiency & Sustainability Committee Dog Park Committee
		Library	Kennebunk Free Library
		Unclassified	SB Operational Contingency Harbormaster Tree Warden Memorial Day
		Debt Service	2013 GO Bond 2016 GO Bond 2018 GO Bond 2021 GO Bond NEW issue - 2026 GO Bond NEW issue - 2027 GO Bond

Special Revenue	TIF	TIF	Route 1 West K West K Utility Corridor
	Reserves	Reserves	Conservation Land Purchase Building Revenues Harbormaster K-9 ARPA
Capital Projects Fund	Capital Projects	Capital Projects	Fire/Ambulance Projects Public Safety Facilities Dorothy Stevens Center Public Works Equipment Police Vehicles and Equipment Signs 19 Park Street Facility Town Hall Equipment Debt Service and Lease/Purchase Town Projects Skateboard Park Ordinance Rewrites and Codification, Comp Plan and Public Safety Building Study Storage Area at Town Garage Public Works Projects West Kennebunk Holland Road Field Town Garage and Transfer Station Roads and Paving Capital Fund HVAC System and Insulation Seawalls (FEMA) Town Hall Computer Hardware and Software Parks and Recreation Projects Capital Reserve Improvements Tree Projects Town Hall Repair
Permanent Funds	Trust Funds	Trust Funds	Littlefield Educational Trust Cemetery Trust Martha Brandon Trust

Organizational Chart



Section I: Fiscal Summary FY26 Budget Update Expenditures and Revenues

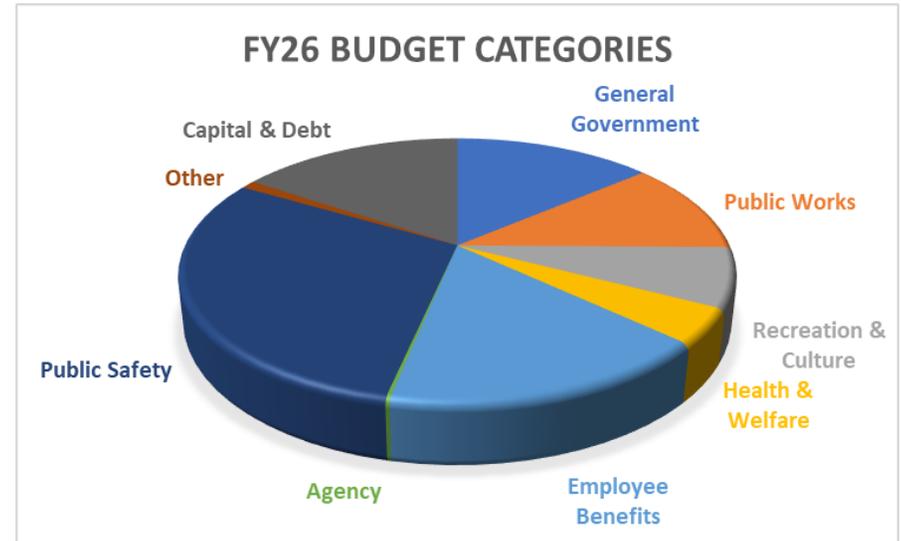
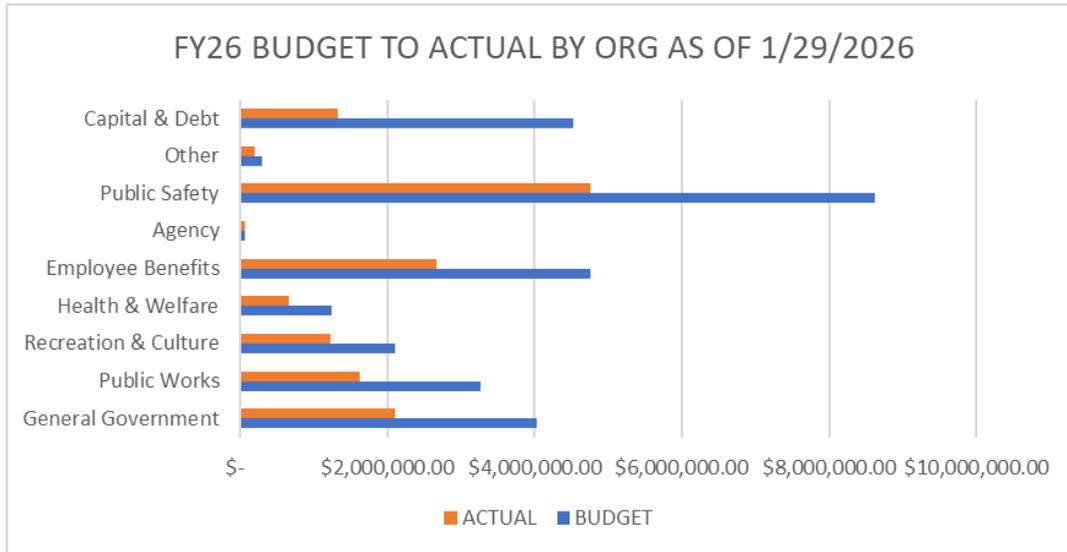
FY26 Expenditures

Expenses by Division (ORG)	PREVIOUS FISCAL YEARS					CURRENT YEAR			
	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL (UNAUDITED)	2026 BUDGET	YTD EXPENDED 1/29/2026	AVAILABLE BUDGET	% USED
11103 GENERAL GOVERNMENT	\$ 712,968.30	\$ 769,749.55	\$ 840,153.19	\$ 944,241.17	\$ 1,047,737.95	\$ 1,131,502.00	\$ 703,845.77	\$ 427,656.23	62.20%
11104 SELECTBOARD	\$ 30,991.11	\$ 31,767.39	\$ 30,552.74	\$ 31,536.99	\$ 31,685.83	\$ 43,935.00	\$ 15,855.03	\$ 28,079.97	36.09%
11105 TOWN MANAGER	\$ 313,964.44	\$ 349,222.93	\$ 414,272.23	\$ 416,700.61	\$ 260,501.68	\$ 294,644.00	\$ 156,523.69	\$ 138,120.31	53.12%
11106 TOWN CLERK	\$ 122,358.47	\$ 118,978.12	\$ 157,482.71	\$ 175,823.65	\$ 192,526.28	\$ 224,738.00	\$ 127,903.38	\$ 96,834.62	56.91%
11107 BALLOT CLERKS	\$ 36,614.42	\$ 25,138.07	\$ 22,677.70	\$ 28,456.33	\$ 21,731.53	\$ 27,500.00	\$ 7,327.58	\$ 20,172.42	26.65%
11108 ASSESSORS	\$ 211,692.36	\$ 221,163.24	\$ 240,180.39	\$ 302,005.40	\$ 320,107.03	\$ 367,370.00	\$ 172,575.90	\$ 194,794.10	46.98%
11110 COMMUNITY DEVELOPMENT	\$ 377,201.31	\$ 407,364.60	\$ 537,269.83	\$ 584,700.57	\$ 681,338.60	\$ 767,303.00	\$ 408,222.57	\$ 359,080.43	53.20%
11112 TOWN HALL	\$ 137,971.29	\$ 169,082.30	\$ 166,958.30	\$ 165,576.87	\$ 188,332.15	\$ 230,750.00	\$ 69,086.75	\$ 161,663.25	29.94%
11113 COMPUTER	\$ 283,983.40	\$ 312,576.02	\$ 393,456.80	\$ 486,326.49	\$ 522,454.79	\$ 646,851.00	\$ 293,015.09	\$ 353,835.91	45.30%
11114 HUMAN RESOURCES	\$ -	\$ -	\$ -	\$ -	\$ 215,514.59	\$ 231,999.00	\$ 118,206.11	\$ 113,792.89	50.95%
12200 POLICE	\$ 2,262,981.60	\$ 2,518,965.99	\$ 2,610,505.59	\$ 2,864,141.66	\$ 3,266,704.36	\$ 3,642,596.00	\$ 2,052,837.74	\$ 1,589,758.26	56.36%
12205 COMMUNICATIONS	\$ 329,282.32	\$ 333,213.92	\$ 347,255.92	\$ 408,134.32	\$ 441,305.98	\$ 556,066.00	\$ 235,208.78	\$ 320,857.22	42.30%
12210 FIRE	\$ 1,859,556.37	\$ 2,105,831.49	\$ 2,698,575.93	\$ 3,170,800.96	\$ 3,270,683.64	\$ 3,788,910.00	\$ 2,167,712.58	\$ 1,621,197.42	57.21%
12220 CIVIL EMERGENCY PREPAREDNESS	\$ 8,740.99	\$ 3,077.88	\$ 4,970.96	\$ 2,956.35	\$ 7,858.04	\$ 12,250.00	\$ 7,912.35	\$ 4,337.65	64.59%
12225 LIFEGUARDS	\$ 77,553.17	\$ 81,295.85	\$ 82,274.98	\$ 95,779.19	\$ 125,176.10	\$ 154,747.00	\$ 93,872.79	\$ 60,874.21	60.66%
13300 HIGHWAY	\$ 1,518,171.47	\$ 1,689,019.68	\$ 1,797,949.61	\$ 1,861,034.87	\$ 3,099,281.36	\$ 3,258,972.00	\$ 1,615,371.28	\$ 1,643,600.72	49.57%
13305 RECYCLING	\$ 316,560.00	\$ 320,041.80	\$ 329,643.00	\$ 339,350.28	\$ 349,539.60	\$ 471,598.00	\$ 259,741.96	\$ 211,856.04	55.08%
13315 SOLID WASTE	\$ 7,857.65	\$ 10,904.42	\$ 9,427.64	\$ 12,818.87	\$ 7,652.83	\$ 703,127.00	\$ 394,915.14	\$ 308,211.86	56.17%
13320 HYDRANTS & ST LIGHTS	\$ 494,811.83	\$ 506,816.66	\$ 515,128.14	\$ 519,681.62	\$ 565,817.01	\$ 623,719.00	\$ 290,212.98	\$ 333,506.02	46.53%
13400 PARKS	\$ 49,147.73	\$ 51,806.55	\$ 57,049.43	\$ 45,319.78	\$ 78,857.21	\$ 79,500.00	\$ 33,689.60	\$ 45,810.40	42.38%
14400 GENERAL ASSISTANCE	\$ 47,229.68	\$ 62,894.93	\$ 83,743.80	\$ 80,307.95	\$ 60,134.94	\$ 61,451.00	\$ 9,212.50	\$ 52,238.50	14.99%
144XX AGENCY EXPENSES	\$ 38,489.00	\$ 42,500.00	\$ 44,000.00	\$ 51,461.00	\$ 56,700.00	\$ 60,000.00	\$ 58,500.00	\$ 1,500.00	97.50%
15500 RECREATION	\$ 445,672.27	\$ 600,640.56	\$ 853,356.57	\$ 945,950.51	\$ 964,310.24	\$ 1,142,186.00	\$ 654,478.20	\$ 487,707.80	57.30%
15600 FACILITIES	\$ 57,230.67	\$ 61,075.96	\$ 105,213.67	\$ 86,496.01	\$ 155,077.69	\$ 188,500.00	\$ 111,143.85	\$ 77,356.15	58.96%
16600 PLANNING BOARD	\$ 10,856.34	\$ 12,359.73	\$ 51,268.10	\$ 12,977.17	\$ 9,135.60	\$ 15,298.00	\$ 6,806.82	\$ 8,491.18	44.49%
16601 CONSERVATION COMMISSION	\$ 372.02	\$ 2,480.00	\$ 1,920.00	\$ 1,500.00	\$ 10,030.40	\$ 4,250.00	\$ 4,486.50	\$ (236.50)	105.56%

Expenses by Division (ORG)	PREVIOUS FISCAL YEARS					CURRENT YEAR			
	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL (UNAUDITED)	2026 BUDGET	YTD EXPENDED 1/29/2026	AVAILABLE BUDGET	% USED
16602 SITE PLAN REVIEW BOARD	\$ 3,081.26	\$ 4,864.39	\$ 4,404.74	\$ 3,809.12	\$ 3,582.61	\$ 7,518.00	\$ 1,298.35	\$ 6,219.65	17.27%
16603 ZONING BOARD OF APPEALS	\$ 1,101.92	\$ 2,362.91	\$ 1,839.82	\$ 1,139.52	\$ 1,383.69	\$ 1,603.00	\$ 158.52	\$ 1,444.48	9.89%
16605 BOARD OF ASSESSMENT REVIEW	\$ 305.10	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	0.00%
16608 HISTORIC PRESERVATION COMMITTEE	\$ 2,371.74	\$ 5,069.99	\$ 3,736.70	\$ 2,383.52	\$ 2,985.04	\$ 5,544.00	\$ 329.26	\$ 5,214.74	5.94%
16609 LOWER VILLAGE COMMITTEE	\$ 1,749.88	\$ -	\$ -	\$ -	\$ 590.90	\$ -	\$ -	\$ -	0.00%
16612 WEST KENNEBUNK VILLAGE COMMITTEE	\$ -	\$ 918.34	\$ 2,402.40	\$ 16.30	\$ 4,126.56	\$ 4,400.00	\$ 1,336.05	\$ 3,063.95	30.36%
16614 AFFORDABLE HOUSING COMMITTEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
16615 BICENTENNIAL COMMITTEE	\$ 20,478.40	\$ 8,841.13	\$ 20,997.87	\$ 6,822.60	\$ 1,856.00	\$ -	\$ -	\$ -	0.00%
16620 COMMUNITY GARDEN COMMITTEE	\$ 13,322.29	\$ 8,382.22	\$ 14,536.89	\$ 8,823.05	\$ 12,054.02	\$ 5,000.00	\$ 4,384.67	\$ 615.33	87.69%
16621 ENERGY EFFICIENCY COMMITTEE	\$ -	\$ 1,080.00	\$ 25.00	\$ 163.24	\$ 3,578.02	\$ 6,000.00	\$ -	\$ 6,000.00	0.00%
16623 COMMITTEE ON AGING	\$ 1,833.29	\$ 1,960.76	\$ 1,349.90	\$ 1,200.00	\$ 1,300.00	\$ -	\$ 700.00	\$ (700.00)	100%
16624 DOG PARK COMMITTEE	\$ 149.92	\$ 241.24	\$ 155.47	\$ 347.84	\$ 500.04	\$ 250.00	\$ 4,220.58	\$ (3,970.58)	1688%
16625 CLIMATE ACTION COMMITTEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00	0.00%
16650 EMPLOYEE BENEFITS	\$ 2,628,924.66	\$ 2,750,445.67	\$ 3,251,252.89	\$ 3,842,957.68	\$ 4,215,372.82	\$ 4,756,826.00	\$ 2,673,500.48	\$ 2,083,325.52	56.20%
16680 CAPITAL PLAN	\$ 2,031,402.80	\$ -	\$ 1,920,604.67	\$ 2,011,895.03	\$ 722,683.81	\$ 1,653,506.00	\$ 675,409.80	\$ 978,096.20	40.85%
17700 SELECT BOARD CONTINGENCY	\$ -	\$ 31,217.66	\$ 22,591.16	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	0.00%
17750 MISCELLANEOUS	\$ 26,752.50	\$ 57,675.32	\$ 61,108.40	\$ 41,419.40	\$ 102,938.03	\$ 100,402.00	\$ 90,127.95	\$ 10,274.05	89.77%
17760 KENNEBUNK FREE LIBRARY	\$ 635,050.87	\$ 624,917.56	\$ 623,690.04	\$ 682,261.00	\$ 757,644.04	\$ 730,931.00	\$ 433,151.44	\$ 297,779.56	59.26%
DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ 1,668,365.78	\$ 2,877,727.00	\$ 1,321,761.53	\$ 1,555,965.47	45.93%
TOTAL GENERAL FUND	\$15,118,782.84	\$14,305,944.83	\$18,323,983.18	\$20,262,316.92	\$ 23,449,156.79	\$28,886,469.00	\$ 15,275,043.57	\$ 13,611,425.43	52.88%

FY26 Expenditures:

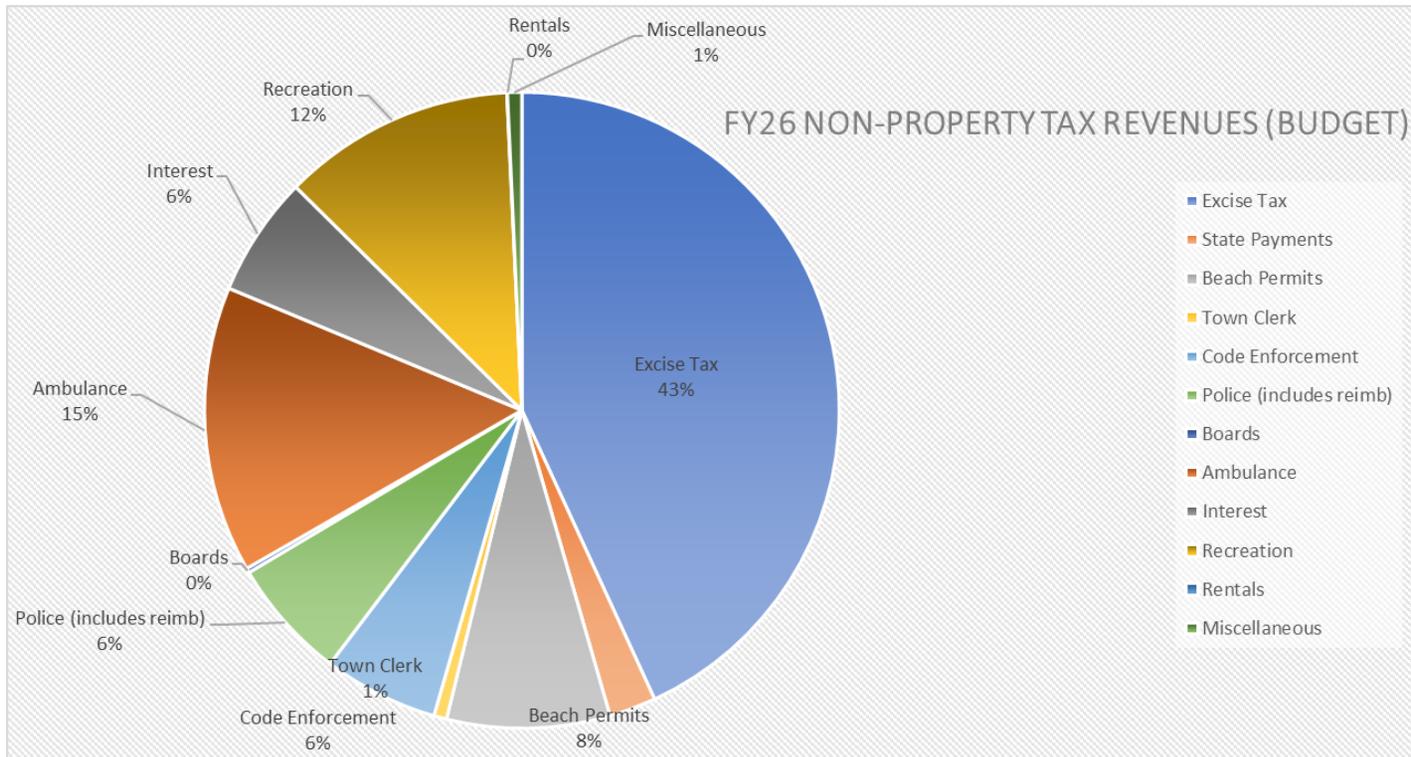
A summary of the FY26 budget to actual information is as follows:



FY2026			
GF CATEGORY	BUDGET	ACTUAL	% USED
General Government	\$ 4,023,455.00	\$ 2,096,282.62	52.10%
Public Works	\$ 3,258,972.00	\$ 1,615,371.28	49.6%
Recreation & Culture	\$ 2,107,364.00	\$ 1,215,192.03	57.66%
Health & Welfare	\$ 1,236,176.00	\$ 663,869.60	53.70%
Employee Benefits	\$ 4,756,826.00	\$ 2,673,500.48	56.20%
Agency	\$ 60,000.00	\$ 58,500.00	97.50%
Public Safety	\$ 8,623,541.00	\$ 4,753,884.43	55.13%
Other	\$ 288,902.00	\$ 201,271.80	69.7%
Subtotal	\$ 24,355,236.00	\$ 13,277,872.24	54.52%
Capital & Debt	\$ 4,531,233.00	\$ 1,997,171.33	44.08%
Gross Total	\$ 28,886,469.00	\$ 15,275,043.57	52.88%

FY26 Revenues

ACCOUNT #	ACCOUNT DESCRIPTION	PREVIOUS FISCAL YEARS					CURRENT FISCAL YEAR			
		FY21 ACTUAL	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL (UNAUDITED)	FY26 BUDGET	FY26 YTD COLLECTION (1/27/2026)	REMAINING (EXCEEDED BUDGET)	% COLLECTED
11002-40201	AUTO EXCISE TAX	\$ 2,929,722.30	\$ 2,887,112.05	\$ 2,973,911.97	\$ 3,172,842.75	\$ 3,398,594.38	\$ 2,950,000.00	\$ 1,969,327.81	\$ 980,672.19	66.76%
11002-40202	BOAT EXCISE TAX	\$ 13,212.80	\$ 13,420.00	\$ 13,827.70	\$ 13,262.50	\$ 13,229.00	\$ 13,000.00	\$ 2,432.90	\$ 10,567.10	18.71%
11003-40302	LOCAL ROAD ASSISTANCE	\$ 144,444.00	\$ 155,296.00	\$ 154,448.00	\$ 178,112.00	\$ 180,464.00	\$ 150,000.00	\$ 248,154.00	\$ (98,154.00)	165.44%
11003-40303	GENERAL ASSISTANCE	\$ 9,408.82	\$ 5,149.06	\$ 8,865.42	\$ 32,535.07	\$ 2,107.00	\$ 14,000.00	\$ 4,360.30	\$ 9,639.70	31.15%
11003-40312	FEMA FD SAFER GRANT	\$ -	\$ -	\$ -	\$ 693,553.31	\$ 401,789.26	\$ -	\$ -	\$ -	0.00%
11004-40401	BEACH PERMITS	\$ 229,540.70	\$ 250,684.80	\$ 308,426.79	\$ 283,844.38	\$ 329,100.97	\$ 570,000.00	\$ 27,079.04	\$ 542,920.96	4.75%
11004-40402	TOWN CLERK REVENUES	\$ 40,581.72	\$ 45,554.20	\$ 46,760.60	\$ 43,725.45	\$ 94,283.80	\$ 45,000.00	\$ 30,818.20	\$ 14,181.80	68.48%
11004-NEW	SHORT TERM RENTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
11004-40403	BUILDING/CD REVENUES	\$ 278,930.64	\$ 293,619.23	\$ 261,364.46	\$ 250,515.40	\$ 253,169.82	\$ 372,000.00	\$ 137,262.09	\$ 234,737.91	36.90%
11004-40404	PLUMBING REVENUE	\$ 41,855.00	\$ 43,468.50	\$ 34,417.50	\$ 27,638.75	\$ 22,795.00	\$ 30,000.00	\$ 15,217.50	\$ 14,782.50	50.73%
11004-40406	POLICE REVENUES	\$ 9,595.31	\$ 37,860.68	\$ 69,084.46	\$ 85,978.01	\$ 79,849.26	\$ 25,000.00	\$ 39,158.77	\$ (14,158.77)	156.64%
11004-40410	PLANNING BOARD REV	\$ 22,130.40	\$ 14,714.74	\$ 12,075.68	\$ 6,224.08	\$ 19,249.49	\$ 15,000.00	\$ 5,679.44	\$ 9,320.56	37.86%
11004-40411	APPEALS BOARD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200.00	\$ -	\$ 200.00	0.00%
11004-40412	SITE PLAN REVENUES	\$ -	\$ 500.00	\$ 500.00	\$ 2,521.54	\$ 983.00	\$ 1,000.00	\$ 200.00	\$ 800.00	20.00%
11004-40414	AMBULANCE REVENUES	\$ 764,777.11	\$ 936,139.13	\$ 1,188,970.38	\$ 1,149,407.45	\$ 1,134,024.76	\$ 1,000,000.00	\$ 612,976.62	\$ 387,023.38	61.30%
11004-40415	INT ON TAXES	\$ 106,177.21	\$ 51,580.27	\$ 48,870.03	\$ 77,127.64	\$ 82,731.70	\$ 70,000.00	\$ 86,013.08	\$ (16,013.08)	122.88%
11004-40416	INT ON MONIES	\$ 39,620.11	\$ 19,662.08	\$ 519,039.58	\$ 969,736.03	\$ 854,554.49	\$ 350,000.00	\$ 481,826.33	\$ (131,826.33)	137.66%
11004-40417	PARKS & RECREATION	\$ 289,534.18	\$ 473,687.30	\$ 713,082.74	\$ 760,074.86	\$ 781,480.17	\$ 815,000.00	\$ 337,622.60	\$ 477,377.40	41.43%
11004-40418	RENTAL- WKCC	\$ 930.00	\$ 75.00	\$ 3,540.00	\$ 6,030.00	\$ 3,800.00	\$ 1,250.00	\$ 1,075.12	\$ 174.88	86.01%
11004-40419	RENTAL - UPPER TOWN HALL	\$ -	\$ 50.00	\$ 1,000.00	\$ 600.00	\$ 650.00	\$ 500.00	\$ -	\$ 500.00	0.00%
11004-40420	MISCELLANEOUS	\$ 98,086.30	\$ 109,599.46	\$ 185,445.53	\$ 67,843.98	\$ 126,578.49	\$ 50,000.00	\$ 19,587.10	\$ 30,412.90	39.17%
11004-40424	SCHOOL RESOURCE OFFICER	\$ 328,630.23	\$ 347,868.97	\$ 274,638.99	\$ 339,159.70	\$ 274,291.80	\$ -	\$ -	\$ -	0.00%
11004-40428	POLICE BILLINGS - SPECIAL DETAILS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 397,495.00	\$ -	\$ 397,495.00	0.00%
11004-40429	KFR BILLINGS - SPECIAL DETAILS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,200.60	\$ (2,200.60)	100.00%
11004-NEW	MDEA OFFICER	\$ -	\$ -	\$ -	\$ -	\$ 62,255.59	\$ -	\$ 39,355.36	\$ (39,355.36)	100.00%
11004-NEW	ELDER JUSTICE GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
	SUBTOTAL MISCELLANEOUS REVENUE	\$ 5,347,176.83	\$ 5,686,041.47	\$ 6,818,269.83	\$ 8,160,732.90	\$ 8,115,981.98	\$ 6,869,445.00	\$ 4,060,346.86	\$ 2,809,098.14	59.11%



EXCLUDED FROM MUNICIPAL BUDGET; INCLUDED FOR TOTAL TAX COMMITMENT:

Account#	Account Description	FY21 ACTUAL	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL	FY25 (UNAUDITED)	FY26 YTD COLLECTED 1/29/2026
11003-40304	HOMESTEAD REIMBURSEMENT	\$ 578,466.00	\$ 622,516.00	\$ 638,257.00	\$ 607,649.00	\$ 667,368.04	\$ 848,932.97
11003-40305	STATE REVENUE SHARING	\$ 982,126.93	\$ 1,904,441.94	\$ 1,658,877.93	\$ 1,439,748.41	\$ 1,502,091.90	\$ 967,335.17
11003-40306	VETERANS REIMBURSEMENT	\$ 310,589.00	\$ 408,735.00	\$ 409,664.00	\$ 399,488.00	\$ 327,281.00	\$ 307,858.00
11003-40311	BETE REIMBURSEMENT	\$ 310,589.00	\$ 408,735.00	\$ 327,281.00	\$ 399,488.00	\$ 409,664.00	\$ 307,858.00
	TOTAL	\$ 2,181,770.93	\$ 3,344,427.94	\$ 3,034,079.93	\$ 2,846,373.41	\$ 2,906,404.94	\$ 2,431,984.14

Section II: FY27 Managerial Budget

FY27 Managerial Budget Expenditures – Summary



Expenses by Division (ORG)	2026 BUDGET	YTD EXPENDED 1/29/2026	AVAILABLE BUDGET	% USED	FY 2027		
					PROPOSED MANAGERIAL BUDGET	FY 2027 \$ Increase/(Decrease)	FY 2027 % Change
11103 GENERAL GOVERNMENT	\$ 1,131,502.00	\$ 703,845.77	\$ 427,656.23	62.20%	\$ 665,568.00	\$ 12,275.00	1.08%
11104 SELECTBOARD	\$ 43,935.00	\$ 15,855.03	\$ 28,079.97	36.09%	\$ 28,056.00	\$ (15,879.00)	-36.14%
11105 TOWN MANAGER	\$ 294,644.00	\$ 156,523.69	\$ 138,120.31	53.12%	\$ 302,306.00	\$ 7,662.00	2.60%
11106 TOWN CLERK	\$ 224,738.00	\$ 127,903.38	\$ 96,834.62	56.91%	\$ 225,597.00	\$ 859.00	0.38%
11107 BALLOT CLERKS	\$ 27,500.00	\$ 7,327.58	\$ 20,172.42	26.65%	\$ 30,625.00	\$ 3,125.00	11.36%
11108 ASSESSORS	\$ 367,370.00	\$ 172,575.90	\$ 194,794.10	46.98%	\$ 384,222.00	\$ 16,852.00	4.59%
11110 COMMUNITY DEVELOPMENT	\$ 767,303.00	\$ 408,222.57	\$ 359,080.43	53.20%	\$ 794,299.00	\$ 26,996.00	3.52%
11112 TOWN HALL	\$ 230,750.00	\$ 69,086.75	\$ 161,663.25	29.94%	\$ 198,976.00	\$ (31,774.00)	-13.77%
11113 COMPUTER	\$ 646,851.00	\$ 293,015.09	\$ 353,835.91	45.30%	\$ 699,088.00	\$ 52,237.00	8.08%
11114 HUMAN RESOURCES	\$ 231,999.00	\$ 118,206.11	\$ 113,792.89	50.95%	\$ 215,774.00	\$ (16,225.00)	-6.99%
11115 FINANCE	\$ -	\$ -	\$ -	0.00%	\$ 538,439.00	\$ 60,230.00	100.00%
12200 POLICE	\$ 3,642,596.00	\$ 2,052,837.74	\$ 1,589,758.26	56.36%	\$ 3,861,616.00	\$ 219,020.00	6.01%
12205 COMMUNICATIONS	\$ 556,066.00	\$ 235,208.78	\$ 320,857.22	42.30%	\$ 528,784.00	\$ (27,282.00)	-4.91%
12210 FIRE	\$ 3,788,910.00	\$ 2,167,712.58	\$ 1,621,197.42	57.21%	\$ 4,150,908.00	\$ 361,998.00	9.55%
12220 CIVIL EMERGENCY PREPAREDNESS	\$ 12,250.00	\$ 7,912.35	\$ 4,337.65	64.59%	\$ 13,050.00	\$ 800.00	6.53%
12225 LIFEGUARDS	\$ 154,747.00	\$ 93,872.79	\$ 60,874.21	60.66%	\$ 161,617.00	\$ 6,870.00	4.44%
13300 HIGHWAY	\$ 3,258,972.00	\$ 1,615,371.28	\$ 1,643,600.72	49.57%	\$ 3,318,330.00	\$ 59,358.00	1.82%
13305 RECYCLING	\$ 471,598.00	\$ 259,741.96	\$ 211,856.04	55.08%	\$ 518,602.00	\$ 47,004.00	9.97%
13315 SOLID WASTE	\$ 703,127.00	\$ 394,915.14	\$ 308,211.86	56.17%	\$ 702,243.00	\$ (884.00)	-0.13%
13320 HYDRANTS & ST LIGHTS	\$ 623,719.00	\$ 290,212.98	\$ 333,506.02	46.53%	\$ 637,051.00	\$ 13,332.00	2.14%
13400 PARKS	\$ 79,500.00	\$ 33,689.60	\$ 45,810.40	42.38%	\$ 79,500.00	\$ -	0.00%
14400 GENERAL ASSISTANCE	\$ 61,451.00	\$ 9,212.50	\$ 52,238.50	14.99%	\$ 111,500.00	\$ 50,049.00	81.45%
144XX AGENCY EXPENSES	\$ 60,000.00	\$ 58,500.00	\$ 1,500.00	97.50%	\$ -	\$ (60,000.00)	-100.00%
15500 RECREATION	\$ 1,142,186.00	\$ 654,478.20	\$ 487,707.80	57.30%	\$ 1,161,613.00	\$ 19,427.00	1.70%
15600 FACILITIES	\$ 188,500.00	\$ 111,143.85	\$ 77,356.15	58.96%	\$ 178,750.00	\$ (9,750.00)	-5.17%
16600 PLANNING BOARD	\$ 15,298.00	\$ 6,806.82	\$ 8,491.18	44.49%	\$ 4,250.00	\$ (11,048.00)	-72.22%
16601 CONSERVATION COMMISSION	\$ 4,250.00	\$ 4,486.50	\$ (236.50)	105.56%	\$ 10,700.00	\$ 6,450.00	151.76%



Expenses by Division (ORG)	2026 BUDGET	YTD EXPENDED 1/29/2026	AVAILABLE BUDGET	% USED	FY 2027		
					PROPOSED MANAGERIAL BUDGET	FY 2027 \$ Increase/(Decrease)	FY 2027 % Change
16602 SITE PLAN REVIEW BOARD	\$ 7,518.00	\$ 1,298.35	\$ 6,219.65	17.27%	\$ 2,200.00	\$ (5,318.00)	-70.74%
16603 ZONING BOARD OF APPEALS	\$ 1,603.00	\$ 158.52	\$ 1,444.48	9.89%	\$ 200.00	\$ (1,403.00)	-87.52%
16605 BOARD OF ASSESSMENT REVIEW	\$ 5,000.00	\$ -	\$ 5,000.00	0.00%	\$ 5,000.00	\$ -	0.00%
16608 HISTORIC PRESERVATION COMMITTEE	\$ 5,544.00	\$ 329.26	\$ 5,214.74	5.94%	\$ 200.00	\$ (5,344.00)	-96.39%
16612 WEST KENNEBUNK VILLAGE COMMITTEE	\$ 4,400.00	\$ 1,336.05	\$ 3,063.95	30.36%	\$ 2,300.00	\$ (2,100.00)	-47.73%
16620 COMMUNITY GARDEN COMMITTEE	\$ 5,000.00	\$ 4,384.67	\$ 615.33	87.69%	\$ 3,000.00	\$ (2,000.00)	-40.00%
16621 ENERGY EFFICIENCY & SUSTAINABILITY COMMITTEE	\$ 6,000.00	\$ -	\$ 6,000.00	0.00%	\$ 6,000.00	\$ -	0.00%
16623 COMMITTEE ON AGING	\$ -	\$ 700.00	\$ (700.00)	100.00%	\$ -	\$ -	0.00%
16624 DOG PARK COMMITTEE	\$ 250.00	\$ 4,220.58	\$ (3,970.58)	1688%	\$ 250.00	\$ -	0.00%
16625 CLIMATE ACTION COMMITTEE	\$ 2,000.00	\$ -	\$ 2,000.00	0%	\$ 2,000.00	\$ -	0.00%
16650 EMPLOYEE BENEFITS	\$ 4,756,826.00	\$ 2,673,500.48	\$ 2,083,325.52	56.20%	\$ 5,069,748.00	\$ 312,922.00	6.58%
16680 CAPITAL PLAN	\$ 1,653,506.00	\$ 675,409.80	\$ 978,096.20	0.00%	\$ 576,500.00	\$ (1,077,006.00)	-65.13%
17750 MISCELLANEOUS	\$ 100,402.00	\$ 90,127.95	\$ 10,274.05	89.77%	\$ 80,289.00	\$ (20,113.00)	-20.03%
17760 KENNEBUNK FREE LIBRARY	\$ 730,931.00	\$ 433,151.44	\$ 297,779.56	59.26%	\$ 760,168.00	\$ 29,237.00	4.00%
DEBT SERVICE	\$ 2,877,727.00	\$ 1,321,761.53	\$ 1,555,965.47	45.93%	\$ 2,785,110.00	\$ (92,617.00)	-3.22%
GROSS MUNICIPAL BUDGET	\$28,886,469.00	\$ 15,275,043.57	\$ 13,611,425.43	52.88%	\$ 28,814,429.00	\$ (72,040.00)	-0.25%
LESS MISCELLANEOUS REVENUES & TRANSFERS OTHER FINANCING SOURCES	\$ (9,171,312.00)				\$ (8,192,617.00)	\$ 978,695.00	-10.67%
NET MUNICIPAL BUDGET	\$19,715,157.00				\$ 20,621,812.00	\$ 906,655.00	4.60%

FY27 Managerial Budget Detail – Revenues

ACCOUNT #	ACCOUNT DESCRIPTION	CURRENT FISCAL YEAR				PROPOSED FY27		
		FY26 BUDGET	FY26 YTD COLLECTION (1/27/2026)	REMAINING (EXCEEDED BUDGET)	% COLLECTED	FY27 PROPOSED BUDGET	\$ INCREASE/(DECREASE)	% INCREASE/(DECREASE)
11002-40201	AUTO EXCISE TAX	\$ 2,950,000.00	\$ 1,969,327.81	\$ 980,672.19	66.76%	\$ 3,000,000.00	\$ 50,000.00	1.69%
11002-40202	BOAT EXCISE TAX	\$ 13,000.00	\$ 2,432.90	\$ 10,567.10	18.71%	\$ 13,000.00	\$ -	0.00%
11003-40302	LOCAL ROAD ASSISTANCE	\$ 150,000.00	\$ 248,154.00	\$ (98,154.00)	165.44%	\$ 200,000.00	\$ 50,000.00	33.33%
11003-40303	GENERAL ASSISTANCE	\$ 14,000.00	\$ 4,360.30	\$ 9,639.70	31.15%	\$ 14,000.00	\$ -	0.00%
11003-40312	FEMA FD SAFER GRANT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
11003-40313	SLFRF ARPA	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
11004-40401	BEACH PERMITS	\$ 570,000.00	\$ 27,079.04	\$ 542,920.96	4.75%	\$ 570,000.00	\$ -	0.00%
11004-40402	TOWN CLERK REVENUES	\$ 45,000.00	\$ 30,818.20	\$ 14,181.80	68.48%	\$ 45,000.00	\$ -	0.00%
11004-NEW	SHORT TERM RENTAL	\$ -	\$ -	\$ -	0.00%	\$ 50,000.00	\$ 50,000.00	100.00%
11004-40403	BUILDING/CD REVENUES	\$ 372,000.00	\$ 137,262.09	\$ 234,737.91	36.90%	\$ 372,000.00	\$ -	0.00%
11004-40404	PLUMBING REVENUE	\$ 30,000.00	\$ 15,217.50	\$ 14,782.50	50.73%	\$ 30,000.00	\$ -	0.00%
11004-40406	POLICE REVENUES	\$ 25,000.00	\$ 39,158.77	\$ (14,158.77)	156.64%	\$ 25,000.00	\$ -	0.00%
11004-40410	PLANNING BOARD REV	\$ 15,000.00	\$ 5,679.44	\$ 9,320.56	37.86%	\$ 15,000.00	\$ -	0.00%
11004-40411	APPEALS BOARD	\$ 200.00	\$ -	\$ 200.00	0.00%	\$ 200.00	\$ -	0.00%
11004-40412	SITE PLAN REVENUES	\$ 1,000.00	\$ 200.00	\$ 800.00	20.00%	\$ 1,000.00	\$ -	0.00%
11004-40414	AMBULANCE REVENUES	\$ 1,000,000.00	\$ 612,976.62	\$ 387,023.38	61.30%	\$ 1,000,000.00	\$ -	0.00%
11004-40415	INT ON TAXES	\$ 70,000.00	\$ 86,013.08	\$ (16,013.08)	122.88%	\$ 70,000.00	\$ -	0.00%
11004-40416	INT ON MONIES	\$ 350,000.00	\$ 481,826.33	\$ (131,826.33)	137.66%	\$ 650,000.00	\$ 300,000.00	85.71%
11004-40417	PARKS & RECREATION	\$ 815,000.00	\$ 337,622.60	\$ 477,377.40	41.43%	\$ 815,000.00	\$ -	0.00%
11004-40418	RENTAL- WKCC	\$ 1,250.00	\$ 1,075.12	\$ 174.88	86.01%	\$ 1,250.00	\$ -	0.00%
11004-40419	RENTAL - UPPER TOWN HALL	\$ 500.00	\$ -	\$ 500.00	0.00%	\$ 500.00	\$ -	0.00%
11004-40420	MISCELLANEOUS	\$ 50,000.00	\$ 19,587.10	\$ 30,412.90	39.17%	\$ 50,000.00	\$ -	0.00%
11004-40424	SCHOOL RESOURCE OFFICER	\$ -	\$ -	\$ -	0.00%	\$ 321,057.00	\$ 321,057.00	100.00%
11004-40428	POLICE BILLINGS - SPECIAL DETAILS	\$ 397,495.00	\$ -	\$ 397,495.00	0.00%	\$ 50,000.00	\$ (347,495.00)	-87.42%
11004-40429	KFR BILLINGS - SPECIAL DETAILS	\$ -	\$ 2,200.60	\$ (2,200.60)	100.00%	\$ 25,000.00	\$ 25,000.00	100.00%
11004-NEW	MDEA OFFICER	\$ -	\$ 39,355.36	\$ (39,355.36)	100.00%	\$ 114,328.00	\$ 114,328.00	100.00%
11004-NEW	ELDER JUSTICE GRANT	\$ -	\$ -	\$ -	100.00%	\$ 135,000.00	\$ 135,000.00	100.00%
		\$ 6,869,445.00	\$ 4,060,346.86	\$ 2,809,098.14	59.11%	\$ 7,567,335.00	\$ 697,890.00	10.16%

OTHER FINANCING SOURCES

TRANSFER ARPA				
TRANSFER GF UNASSIGNED FB - REDUCE DEBT	\$ 575,000.00	\$ 575,000.00	\$ -	0.00%
TRANSFER GF UNASSIGNED FB - CAPITAL	\$ 1,653,506.00	\$ -	\$ (1,653,506.00)	-100.00%
TRANSFER SPECIAL REVENUE - TIF	\$ 50,622.00	\$ 26,794.00	\$ (23,828.00)	-47.07%
ENGINEERING & MANAGEMENT				
TRANSFER SPECIAL REVENUE - TIF TM	\$ 18,739.00	\$ 19,488.00	\$ 749.00	4.00%
ECONOMIC DEV MGMT				
TRANSFER TRUST FUNDS	\$ 4,000.00	\$ 4,000.00	\$ -	0.00%
	\$ 2,301,867.00	\$ 625,282.00	\$ (1,676,585.00)	-72.84%

TOTAL MISCELLANEOUS REVENUES AND TRANSFERS **\$ 9,171,312.00**

\$ 8,192,617.00 **\$ (978,695.00)** **-10.67%**

Section III: Capital

FY27 Capital Request

TOWN OF KENNEBUNK BUDGETED CAPITAL PROJECTS FY26-27								
Asset Type	Division	Description	FY26-27 Amount	Funding Source	Acct #	GF Operating Budget	Use of FB	TIF
<u>POLICE DEPARTMENT</u>								
Vehicles	Police	Three (3) Cruiser & Equipment - Replacement. The Department is looking to purchase (3) Dodge Durango Police Vehicles to replace three frontline patrol vehicles.	\$ 216,000.00	General Fund Capital	16680-57501	\$ 216,000.00		
Equipment	Police	Tasers	\$ 25,000.00	GF Operating Budget	12200-54003	\$ 25,000.00		
Equipment	Police	Mobile Data Terminals (MDTs)	\$ 11,500.00	General Fund Capital	16680-57501	\$ 11,500.00		
		Total Police	<u>\$ 252,500.00</u>			<u>\$ 252,500.00</u>	\$ -	\$ -
<u>PUBLIC SERVICES DIVISION (HIGHWAY, PARKS)</u>								
Vehicle	Public Services	Ford F-550 Dump Truck w/plow and liftgate	\$ 120,000.00	General Fund Capital	16680-57501	\$ 120,000.00		
Equipment	Public Services	Digital Message Board	\$ 39,000.00	General Fund Capital	16680-57501	\$ 39,000.00		
Equipment	Public Services	25TN Equipment Trailer	\$ 45,000.00	General Fund Capital	16680-57501	\$ 45,000.00		
		Total Public Services	<u>\$ 204,000.00</u>			<u>\$ 204,000.00</u>	\$ -	\$ -
<u>FACILITIES INFRASTRUCTURE</u>								
Building Improvements	Facilities	Facilities Study Update	\$ 50,000.00	General Fund Capital	16680-57501	\$ 50,000.00	\$ -	\$ -
Building Improvements	Facilities	Oganizational Assessment	\$ 75,000.00	General Fund Capital	16680-57501	\$ 75,000.00	\$ -	\$ -
		Total Facilities	<u>\$ 125,000.00</u>			<u>\$ 125,000.00</u>	\$ -	\$ -
<u>ROADS & SIDEWALKS</u>								
Infrastructure	Public Services	Road Drainage - miscellaneous project	\$ 40,000.00	GF Operating Budget	11110-54056	\$ 40,000.00		
Infrastructure	Public Services	Paving - proposed roads (see attached list)	\$ 770,000.00	GF Operating Budget	13300-57509	\$ 770,000.00		
		Total Roads & Sidewalks	<u>\$ 810,000.00</u>			<u>\$ 810,000.00</u>	\$ -	\$ -
<u>GENERAL GOVERNMENT</u>								
Equipment	IT	Hardware Workstation - Replacements	\$ 25,000.00	GF Operating Budget	11113-54057	\$ 25,000.00		
			<u>\$ 25,000.00</u>			<u>\$ 25,000.00</u>	\$ -	\$ -
<u>OTHER</u>								
Other	Library	Library Capital (painting)	\$ 20,000.00	General Fund Capital	16680-57501	\$ 20,000.00	\$ -	\$ -
			<u>\$ 20,000.00</u>			<u>\$ 20,000.00</u>	\$ -	\$ -
		GRAND TOTAL	<u>\$ 1,436,500.00</u>			<u>\$ 1,436,500.00</u>	\$ -	\$ -

Capital Improvement Plan

CAPITAL ASSET = an asset with a depreciable life of more than one year and commonly over \$5,000

Capital improvement programming focuses on long-term capital that includes:

- Buildings
- Building Improvements
- Land
- Machinery/Equipment
- Vehicles
- Other Commodities

What is a Capital Improvement Plan?

A Capital Improvement Plan (CIP) is a document that focuses on the implementation of community and Town goals through detailed recommendations on capital spending that meet the needs for the current and forecasted future fiscal years. The purpose of this plan is to develop an understanding of the importance of capital improvement programming and to provide the Town with a framework for making the best use of financial resources.

It is a multi-year scheduling of public physical improvements, based on studies of available fiscal resources and the need for specific improvements to be constructed in the future. Although a long-term program does not commit the Town to a particular expenditure in a particular year, it provides an identifiable framework for informed decision-making.

How is the Capital Improvement Plan Developed?

The CIP is updated annually as part of the regular budget process. Projects are evaluated based on the Manager's and the Select Board's goals for the upcoming year, Town infrastructure needs, the financial capacity of the Town, and the impact the projects will create on the Town's operating budget and debt service ratios.

What is the Importance of a Capital Improvement Plan?

The Capital Improvement Plan is a framework for accomplishing needed improvements on a scheduled basis, projected out over a five year spread; it has a major impact on the allocation of fiscal resources. When the Program is fully utilized, it ensures that needed facilities are provided within the Town's financial capability. The purposes of this plan are as follows:

1. Provide a complete picture of the Town's major development needs;
2. Establish fiscal priorities for and between various projects;
3. Schedule major projects so as to reduce fluctuations in the tax rate;
4. Balance the use of funding sources in the most beneficial manner;
5. Discourage piecemeal improvements duplication of expenditures;
6. Coordinate the activities of various Town departments;
7. Assist in the implementing recommendations as it relates to a Comprehensive Plan and an annual Work Plan.
8. Inform the taxpayers of anticipated future improvements; and
9. Arrange opportunities for the public to offer comments on the program

FY27 Capital

The FY27 Budget is proposing another budget cycle with no new debt authorizations to fund capital projects. The ongoing goal is to issue the authorized but unissued debt from the prior years and strategically begin to tie funding sources to the formalized capital improvement plan. Eventually, this may look like a capital plan that will incorporate the use of capital reserve accounts to pay for non-routine purchases or infrastructure improvements costing more than \$5,000 that has a useful life of greater than 1 year.

We are continuing our effort to complete projects we are closing that gap as we head into FY27. Capital for FY27 reflects needed assets to provide the same level of service to our residents. FY27 is the hopeful 'reset' button where past projects will be nearing completion, final debt authorizations will be issued and we will begin future capital planning initiatives. Capital for FY27 is proposed entirely out of the General Fund (GF) Operating Budget to boost fund balance and TIF accounts that were utilized in the past few fiscal years.

FY27 Department Capital Requests

Town of Kennebunk Capital Request Request Form for Capital Equipment or Capital Project

Identification of Capital Equipment or Capital Asset

Division: Police **Submitted By:** Chief MacKenzie

Capital Asset or Project:	Asset Type:	Funding Source:	Estimated Cost:
3 Dodge Durango Cruisers (Replacement)	Vehicle	General Fund	\$216,000.00

Description and Justification



	Description of explanation of funding source selected
	Funding Source will be General Fund Capital.
	Project Revenue or grants that will support the project and the impacts to the operating budget (if any):
	None

Explanation of Capital Asset Request

Three Dodge Durango cruisers are being requested to replace three Ford Explorer Patrol vehicles. Two of the Ford Explorers will have an estimated mileage of 75,000 miles; these two cruisers would be traded-in to allow for maximum trade-in allowance and reduce vehicle maintenance line-items. The estimated life is 5 years and therefore, it is (1) up for its replacement and (2) high on mileage on one of them and (3) maximum trade-in for two of them. The requested amount will be utilized to purchases the Dodge Durangos and install cruiser equipment such as but not limited to: emergency lights/sirens, radios, prisoner containment systems and storage systems.

**Town of Kennebunk Capital Request
Request Form for Capital Equipment or Capital Project**

Identification of Capital Equipment or Capital Asset

Division: <u>Police</u>		Submitted By: <u>Chief MacKenzie</u>	
Capital Asset or Project: <u>Tasers (Replacement)</u>	Asset Type: <u>Machinery & Equipment</u>	Funding Source: <u>General Fund</u>	Estimated Cost: <u>\$25,000.00</u>

Description and Justification

	Description of explanation of funding source selected
	Funding Source will be General Fund in capital.
	Project Revenue or grants that will support the project and the impacts to the operating budget (if any):
None	

Explanation of Capital Asset Request

These are less-lethal tools to utilize in order to minimize injury to suspects and officers. This would be a replacement to the current Tasers at the PD as well as additional tasers so all officers will be equipped during large scale events.

Town of Kennebunk Capital Request
Request Form for Capital Equipment or Capital Project

Identification of Capital Equipment or Capital Asset

Division: <u>Public Services</u>		Submitted By: <u>Kim Carter</u>	
Capital Asset or Project: <u>Ford F-550 Dump Truck w/ Plow and Liftgate (Replacement)</u>	Asset Type: <u>Vehicle</u>	Funding Source: <u>General Fund</u>	Estimated Cost: <u>\$120,000.00</u>

Description and Justification

(Picture)		Description of explanation of funding source selected
		Funding source will be General Fund.
		Project Revenue or grants that will support the project and the impacts to the operating budget (if any):

Explanation of Capital Asset Request

The liftgate truck that is being replaced is Truck 9 a 2016 GMC Sierra 3500, this unit is in fair conditon with 65,631 miles. The estimated life of this asset is 10 years. This unit was involved in an accident back in 2018, was repaired but has been a problem since. The liftgate does not work properly presenting a safety issue when in use. Both of our lift gate trucks are due for replacement this year (Trucks 9 & 10), I am foregoing Truck 10 to ensure a replacement for Truck 9.

Town of Kennebunk Capital Request
Request Form for Capital Equipment or Capital Project

Identification of Capital Equipment or Capital Asset

Division: <u>Public Services</u>		Submitted By: <u>Kim Carter</u>	
Capital Asset or Project: <u>Digital Message Board (New)</u>	Asset Type: <u>Machinery & Equipment</u>	Funding Source: <u>General Fund</u>	Estimated Cost: <u>39,000.00</u>

Description and Justification



Description of explanation of funding source selected
Funding source will be General Fund.
Project Revenue or grants that will support the project and the impacts to the operating budget (if any):

Explanation of Capital Asset Purchase

DPS currently has 3 digital message boards that are used throughout Town for road work projects, road closures, special events, elections, etc. KPD and KFR frequently request boards for road closures/events. This past year we had to move a sign from a road project to accommodate a road closure; creating a safety concern for DPS personnell working on the roadway

Town of Kennebunk Capital Request
Request Form for Capital Equipment or Capital Project

Identification of Capital Equipment or Capital Asset

Division: <u>Public Services</u>		Submitted By: <u>Kim Carter</u>	
Capital Asset or Project: <u>25TN Equipment Trailer (Replacement)</u>	Asset Type: <u>Machinery & Equipment</u>	Funding Source: <u>General Fund</u>	Estimated Cost: <u>\$45,000.00</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Description and Justification

(Picture)	Description of explanation of funding source selected
	Funding source will be General Fund
	Project Revenue or grants that will support the project and the impacts to the operating budget (if any):

Explanation of Capital Asset Purchase

Unit 50 is currently a 1996 Custom Tilt Deck Trailer; this unit has served it's life and requires replacement.
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**Town of Kennebunk Capital Request
Request Form for Capital Equipment or Capital Project**

Identification of Capital Equipment or Capital Asset

Division: <u>Town Manager</u>		Submitted By: <u>Bryan Laverriere</u>	
Capital Asset or Project: <u>Facilities Study update (M)</u>	Asset Type: <u>Building Improvements</u>	Funding Source: <u>General Fund</u>	Estimated Cost: <u>\$50,000</u>
<u>Organizational Assessment (N)</u>	<u></u>	<u>General Fund</u>	<u>\$75,000</u>
<u></u>	<u></u>	<u></u>	<u></u>
<u></u>	<u></u>	<u></u>	<u></u>
<u></u>	<u></u>	<u></u>	<u></u>

Description and Justification

(Picture)	Description of explanation of funding source selected
	Project Revenue or grants that will support the project and the impacts to the operating budget (if any):
	These projects will impact CIP related to facilities and operating budgets if additional staffing is recommended.

Explanation of Capital Asset Purchase

These projects are anticipated to provide accurate and updated information for future planning. The facilities study will look to update the 2020 Facilities Assessment and Master plan with a focus on alternatives. Organizational Assessment will review current staffing levels and project those into future years.

Town of Kennebunk Capital Request
Request Form for Capital Equipment or Capital Project

Identification of Capital Equipment or Capital Asset

Division: _____ Library		Submitted By: _____ Michelle Conners	
Capital Asset or Project: Painting	Asset Type: Building Improvements	Funding Source: General Fund	Estimated Cost: \$ 20,000.00
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Description and Justification



Explanation of Capital Asset Purchase

Painting and repairs to front columns, façade and upper trim/facia/soffits:
This was a verbal estimate given by Heath, Painting by Northeast, fall 2025.

Now that the repairs to the gutters have been completed, it is now time to address the damage that was caused by leaking gutters to the soffits and fascia (upper trim) on the building. Though structurally mostly sound, there are spots where trim was dislodged and also several places where water has loosened paint from the substrate and/or completely removed paint. It is also time to address the deteriorating paint and sealant on the front columns and historic façade of the building. As shown in the photo, there is considerable damage that should be addressed before further deterioration occurs.

FY 26/27 Proposed Pavement Management Projects

Local Pavement Treatment Projects

Street Name ^	From Street Name	To Street Name	Deteriorated PCI	Estimated Cost (\$)	Post Repair PCI	Functional Class	Surface Type	Maintenance Suggestion	Unit Cost (\$)	Width (ft)	Length (ft)
Cat Mousam Rd	High St	Hillside Dr	55	284,416	70	Major Collector	Asphalt	Mill & Fill	12.71	26	7,746
Hillside Dr	Cat Mousam Rd	End	33	117,935	100	Local	Asphalt	Reconstruction	36.31	24	1,218
Maria Ln	Michele Ln	End	47	31,521	100	Local	Asphalt	Reclamation	12.71	24	930
Michele Ln	Webber Hill Rd W	Webber Hill Rd E	32	277,021	100	Local	Asphalt	Reconstruction	36.31	24	2,861
Settlers Way	Old Falls Rd	End	33	93,728	100	Local	Asphalt	Reconstruction	36.31	24	968
Tanglewood Dr	Sedgewood Dr	Sedgewood Dr	34	66,363	100	Local	Asphalt	Reconstruction	12.71	24	1,958

Total Value \$870,984.02

Required Local Funding¹ \$770,000.00

Total Length 2.97 miles
 Total Area 43,537.33 SY
 Effective Cost per Mile \$259,269.18
 Effective Cost per Square yard \$20.01

5 Year Capital Improvement Plan – Summary by Division, Vehicle & Heavy Equipment Only

Note: This 5 Year Capital Improvement Plan Summary is for Vehicle & Heavy Equipment Only. One of the goals in FY27 is to continue to develop the Capital Improvement Programming to include infrastructure and other major capital assets for long term planning purposes.

5 Year Capital Improvement Plan - Vehicles and Heavy Equipment Only
--

Division	2027	2028	2029	2030	2031
Public Services	\$ 204,000.00	\$ 858,450.00	\$ 435,000.00	\$ 1,265,000.00	\$ 80,000.00
Police Department	\$ 216,000.00	\$ 144,000.00	\$ 144,000.00	\$ 216,000.00	\$ 184,000.00
Fire & Rescue	\$ -	\$ 100,000.00	\$ 350,000.00	\$ 511,500.00	\$ 1,883,000.00
General Government	\$ -	\$ 30,000.00	\$ -	\$ -	\$ -
Recreation	\$ -	\$ 160,000.00	\$ 80,000.00	\$ -	\$ -
Total	\$ 420,000.00	\$ 1,292,450.00	\$ 1,009,000.00	\$ 1,992,500.00	\$ 2,147,000.00

Town of Kennebunk Asset Listing: Vehicle & Heavy Equipment

Public Services Division

Town of Kennebunk
Vehicle & Heavy Equipment Listing

Department	Asset Type	Description (or other information)	Manufacturer - Make	Model	Model Year	Mileage - Odometer	Engine Hours	Acquisition Cost	Est Life
Public Services	Vehicle	3/4 ton Pickup (PS) (G)	GMC	4x4 Pickup with plow	2022	30917	n/a	\$50,000.00	10 years
Public Services	Vehicle	3/4 ton Pickup (PS) (G)	GMC	4x4 Pickup with plow	2024	17513	n/a	\$60,000.00	10 years
Public Services	Vehicle	3/4 ton Pickup (PS) (G)	GMC	4x4 Pickup with plow	2025	2937		\$60,000.00	10 years
Public Services	Vehicle	1 ton Pickup (PS) (G)	GMC	4x4 Pickup with plow	2018	46019	n/a	\$40,000.00	10 years
Public Services	Vehicle	3/4 ton Pickup (PS) (G)	GMC	4x4 Pickup with plow	2015	141593	n/a	\$40,000.00	10 years
Public Services	Vehicle	1 ton Pickup (P) (G)	Ford	4x4 Pickup Crew cab	2019	41053	n/a	\$43,850.00	10 years
Public Services	Vehicle	1 ton Dump Truck (PS) (D)	GMC	4X4 Rack Body w/ Plow	2021	34465	971	\$70,000.00	10 years
Public Services	Vehicle	1 Ton Dump truck (PS) (D)	GMC	1 Ton Dump w/ plow	2018	26803	n/a	\$70,000.00	10 years
Public Services	Vehicle	1 Ton Dump truck (PS) (D)	GMC	1 Ton Dump w/ plow	2016	60658	n/a	\$70,000.00	10 years
Public Services	Vehicle	1 Ton Dump truck (PS) (D)	GMC	1 Ton Dump w/ plow	2016	54360	n/a	\$70,000.00	10 years
Public Services	Vehicle	1 ton Pickup (PS) (G) (Watering Truck)	GMC	1 Ton Dump (Water)	2007	98559		\$70,000.00	10 years
Public Services	Vehicle	SA Dump truck (PS) (D)	Western Star	4700 with DS14/American Plows	2018	42761	2497	\$170,656.00	15 years
Public Services	Vehicle	SA Dump truck (PS) (D)	INT	7400 SA Dump w/ Plow	2015	45965	4090	\$168,000.00	15 years
Public Services	Vehicle	SA Dump truck (PS) (D)	INT	7400 SA Dump w/ Plow	2015	39336	3662	\$168,000.00	15 years
Public Services	Vehicle	TA Dump truck (PS) (D)	INT	7400 TA Dump w/ Plow	2013	70775	5607	\$220,000.00	15 years
Public Services	Vehicle	SA Dump truck (PS) (D)	INT	7400 SA Dump w/ Plow	2020	15320	1090	\$181,000.00	15 years
Public Services	Vehicle	SA Dump truck (PS) (D)	INT	7400 SA Dump w/ Plow	2017	29225	2597	\$168,000.00	15 years
Public Services	Vehicle	SA Dump truck (PS) (D)	INT	7400 SA Dump w/ Plow	2011	53504	5023	\$168,000.00	15 years
Public Services	Vehicle	SA Dump truck (PS) (D)	Western Star	7300 SA Dump w/ Plow	2024	4848	207	\$225,841.00	15 years
Public Services	Vehicle	TA Dump truck (PS) (D)	INT	7400 TA Dump w/ Plow	2007	1527	415	\$220,000.00	15 years
Public Services	Vehicle	TA Dump truck (PS) (D)	Western Star	4700 TA Dump w/ Plow	2023	6273		\$220,000.00	15 years
Public Services	Vehicle	SA Dump truck (PS) (D)	Western Star	4700 SA Dump w/ Plow	2026	475		\$240,000.00	15 years
Public Services	Vehicle	SA Dump truck (PS) (D)	Western Star	4700 SA Dump w/Plow	2017	37018	3395	\$170,000.00	15 years
Public Services	Equipment	2.5 CY Polycaster Sander	FISHER	78007-1	2024			\$7,275.00	10 years
Public Services	Equipment	Track Loader (PS) (D)	CAT	D289	2014	n/a	2284	\$80,000.00	15 years
Public Services	Equipment	Grader (PS) (D)	CHAMP	Series 6 710A	2000	n/a		\$270,000.00	30 years
Public Services	Equipment	3 Yard Loader (PS) (D)	CAT	930M	2021	n/a	1179	\$166,900.00	15 years
Public Services	Equipment	3 Yard Loader (PS) (D)	CAT	930M	2021	n/a	1225	\$166,900.00	15 years
Public Services	Equipment	Forklift (PS) (PROPANE)	TOYOTA	Public	2015	n/a	466	\$35,000.00	20 years
Public Services	Equipment	4x4 Backhoe (PS) (D)	CASE	590SN	2019	n/a	2724	\$125,000.00	15 years
Public Services	Equipment	2.5 CY Polycaster Sander	FISHER	78007	2020	n/a	n/a	\$6,100.00	10 years
Public Services	Equipment	Excavator (PS) (D)	CAT	310	2022	n/a	715	\$148,898.00	15 years
Public Services	Equipment	2.5 CY Polycaster Sander	FISHER	78007	2020	n/a	n/a	\$6,100.00	10 years
Public Services	Equipment	Sweeper Regen Vacuum (D)	TYMCO	600-BAH	2014	181296	19519	\$220,000.00	10 years
Public Services	Equipment	Sidewalk Tractor (PS) (D)	Maclean	MV5	2023	n/a	193	\$220,000.00	5 years
Public Services	Equipment	Sidewalk Tractor (PS)(D)	Maclean	MV6	2025	n/a	1000	\$243,595.00	5 years
Public Services	Equipment	Sidewalk Tractor (PS) (D)	MacLean	MV5	2023	n/a	461	\$220,000.00	5 years
Public Services	Equipment	Message Center Trailer (PS)	WANCO	MESSAGE BOARD	2020	n/a	n/a	\$28,395.00	10 years
Public Services	Equipment	Message Center Trailer (PS)	WANCO	MESSAGE BOARD	2020	n/a	n/a	\$28,395.00	10 years
Public Services	Vehicle	Water/Brine Truck (PS) (D)	FORD	L9000 RACK BODY	1983	35559	36187	\$120,000.00	10 years
Public Services	Equipment	Pavement Roller (PS) (D)	Dynapac	CC1000	2020	n/a	337	\$30,000.00	20 years

5 Year Capital Improvement Plan

2027	2028	2029	2030	2031
	\$ 60,000.00			
		\$ 65,000.00		
				\$ 80,000.00
	\$ 120,000.00			
\$ 120,000.00	\$ 120,000.00			
			\$ 260,000.00	
			\$ 260,000.00	
	\$ 300,000.00			
		\$ 120,000.00		
			\$ 320,000.00	
			\$ 7,500.00	
			\$ 7,500.00	
	\$ 250,000.00			
			\$ 250,000.00	
		\$ 250,000.00		
			\$ 40,000.00	
			\$ 40,000.00	

Town of Kennebunk Asset Listing: Vehicle & Heavy Equipment

Recreation Division

Town of Kennebunk
Vehicle & Heavy Equipment Listing

Department	Asset Type	Description (or other information)	Manufacturer - Make	Model	Model Year	Mileage - Odometer	Engine Hours	Acquisition Cost	Est Life
Recreation	Vehicle	14 Passenger bus (+ driver = 15)	GMC	TG33803	2017	19,931.00	282	\$54,176.00	15 Years
Recreation	Vehicle	Bus - 42 passenger (REC) D	Thomas	School bus type	2013	61,698.00	2097	\$80,000.00	15 Years
Recreation	Vehicle	Bus - 29 passenger (REC) D	FORD	Cutaway type	2013	45,853.00	1677	\$80,000.00	15 Years
Recreation	Vehicle	Bus - 81 passenger (REC)	Thomas	School bus type	2017	26,434.60	600	\$90,000.00	15 years
Recreation	Vehicle	Town SUV	Ford	Explorer	2016			\$31,000.00	
Recreation	Equipment	Enclosed Trailer (KRD)	Alco	C6X12	2025	N/A	N/A	\$6,650.00	10 years

5 Year Capital Improvement Plan

2027	2028	2029	2030	2031
			\$ 125,000.00	
	\$200,000.00			
				\$ 200,000.00
\$ -	\$ 160,000.00	\$ 80,000.00	\$ 125,000.00	\$ 200,000.00

General Government

Town of Kennebunk
Vehicle & Heavy Equipment Listing

Department	Asset Type	Description (or other information)	Manufacturer - Make	Model	Model Year	Mileage - Odometer	Engine Hours	Acquisition Cost	Assigned To
Assessing	Vehicle	Town SUV	Ford	Escape	2021	8,056	n/a	\$30,767.00	Assessing
Code Enforcement	Vehicle	Town Sedan	Ford	Taurus	2013	107,019	n/a		CEO
Code Enforcement	Vehicle	Town SUV	Ford	Explorer	2016	108,536	n/a		CEO

5 Year Capital Improvement Plan

2027	2028	2029	2030	2031
	\$ 30,000.00			
\$ -	\$ 30,000.00	\$ -	\$ -	\$ -

Town of Kennebunk Asset Listing: Vehicle & Heavy Equipment

Fire & Rescue Division

Town of Kennebunk
Vehicle & Heavy Equipment Listing

Department	Asset Type	Description (or other information)	Manufacturer - Make	Model	Model Year	Mileage - Odometer	Engine Hours	Acquisition Cost	Est Replacement Cost
Fire Rescue	Vehicle	Command Vehicle	Ford/MHQ	F-150 Responder	2023	9713		\$77,000	\$85,000
Fire Rescue	Vehicle	Command Vehicle	Ford/MHQ	F-150 Responder	2025	Waiting on Delivery		\$73,510	\$85,000
Fire Rescue	Vehicle	Command Vehicle	Ford/MHQ	F-150 Responder	2025	Waiting on Delivery		\$73,510	\$85,000
Fire Rescue	Vehicle	Utility Vehicle	Ford	F-150 Platnium	2013	80459		\$75,000	\$65,000
Fire Rescue	Vehicle	Utility Vehicle	Tesla	Model 3	2020	27298		\$48,498	N/A
Fire Rescue	Vehicle	Engine	KME	Firefox	1992	46585	3016	Unknown	N/A
Fire Rescue	Vehicle	Engine	Sutphen	Monarch	2022	29141	2333	\$750,000	\$1,000,000
Fire Rescue	Vehicle	Engine	Pierce	Saber	1997	56932	4134	\$217,711	\$1,000,000
Fire Rescue	Vehicle	Engine	Sutphen	Monarch	2019	44946	3319	\$529,000	\$1,000,000
Fire Rescue	Vehicle	Urban Interface Engine 8	International	4800	1994	44043	3877	\$66,451	\$350,000
Fire Rescue	Vehicle	Tower Ladder	Sutphen	SPH 100' Quint	2025	1548	92	\$1,500,000	\$2,000,000
Fire Rescue	Vehicle	Tower Ladder	Pierce	Dash 85' Quint	2000	93341	8491	\$50,000	N/A
Fire Rescue	Vehicle	Tanker	International	Navistar/Dingee	2011	10844	1062	\$213,401	\$500,000
Fire Rescue	Vehicle	Rescue Squad	Mack	Ranger	1994	13987		\$24,000	
Fire Rescue	Vehicle	Brush Truck (1)	GMC	3500	2016	68818		\$46,500	\$75,000 (Chassis Only)
Fire Rescue	Vehicle	Brush Truck (2)	Ford	F-350	2016	14309		\$52,700	\$200,000
Fire Rescue	Vehicle	Brush Truck (3)	Ford	F-350	2012	16844		\$46,100	\$200,000
Fire Rescue	ATV/UTV	ATV/UTV	Polaris	6x6 Ranger	2013	495	105	\$16,221	\$20,000
Fire Rescue	Jet Ski	Jet Ski	Kawasaki	Jet Ski	1998	Unknown	Unknown	\$8,000	\$20,000
Fire Rescue	Inflatable Boat	Inflatable Boat	North Atlantic	HSP 11 Inflatable	2016	N/A	N/A	\$2,499	\$40,000 to \$80,000
Fire Rescue	Vehicle	Ambulance	Ford/Braun	F-550	2022	53311		Unknown	\$600,000

5 Year Capital Improvement Plan				
2027	2028	2029	2030	2031
\$ -	\$ -	\$ -	\$ 85,000.00	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 75,000.00	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 350,000.00	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 75,000.00	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ 200,000.00
\$ -	\$ -	\$ -	\$ -	\$ 200,000.00
\$ -	\$ -	\$ -	\$ -	\$ 20,000.00
\$ -	\$ 20,000.00	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ 80,000.00
\$ -	\$ -	\$ -	\$ -	\$ 600,000.00

Fire & Rescue Division Continued

**Town of Kennebunk
Vehicle & Heavy Equipment Listing**

Department	Asset Type	Description (or other information)	Manufacturer - Make	Model	Model Year	Mileage - Odometer	Engine Hours	Acquisition Cost	Est Replacement Cost
Fire Rescue	Vehicle	Ambulance	Ford/Braun	F-550	2024	1653		\$385,000	\$600,000
Fire Rescue	Vehicle	Ambulance	Ford/Demers	F-550	2025			\$473,000	\$600,000
Fire Rescue	Trailer	Trailer	Haulmark	Transport DLX	2007 (from Rec)	N/A	N/A	From Rec	\$350,000.00
Fire Rescue	Vehicle	Trailer	E-Z Hauler	Utility Trailer	2006	N/A	N/A		\$780,000.00
Fire Rescue	Vehicle	Trailer	Downeaster	T1614	2008	N/A	N/A		
Fire Rescue	Trailer	Trailer	Tidewater	TWV-10-1200	2016	N/A	N/A	\$850	\$3,000.00
Fire Rescue	Trailer	Trailer	Hawkeye	Yacht Club	2000	N/A	N/A	Unknown	\$5,000.00
Fire Rescue	Trailer	Light Tower (Donated)	Wacker Neuson	LTV6k	2020	N/A	120	\$7,949	\$1,500.00
Fire Rescue	Antique Jeep	Brush 4	Willys	Jeep	1947	13140			
Fire Rescue	Antique Pumper	Engine 102	American LaFrance	700 Series	1951	12121			
Fire Rescue	Antique Pumper	Engine 113	Ford		1935	4001			

5 Year Capital Improvement Plan				
2027	2028	2029	2030	2031
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 350,000.00	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ 780,000.00
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ 3,000.00
\$ -	\$ 5,000.00	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 1,500.00	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 100,000.00	\$ 350,000.00	\$ 511,500.00	\$ 1,883,000.00

Section IV: Divisions



General Government 11103

General Government includes administrative costs associated with the Town operations; these expenditures are not tied to any one department or division and affect the Town overall.

	2026 BUDGET	YTD EXPENDED 1/29/2026	% USED (1/29/2026)	FY 2027 MANAGERIAL BUDGET	FY 2027 \$ Increase/(Decrease)	FY 2027 % Change
Dept: 11103 GENERAL GOVERNMENT (GG)						
52001 TELEPHONE	\$ 4,000.00	\$ 2,299.47	57.49%	\$ 4,000.00	\$ -	0.00%
53008 LEGAL COUNSEL	\$ 150,000.00	\$ 54,563.47	36.38%	\$ 150,000.00	\$ -	0.00%
53009 INSURANCE	\$ 349,078.00	\$ 334,864.00	95.93%	\$ 390,968.00	\$ 41,890.00	12.00%
53010 AUDIT	\$ 30,000.00	\$ 22,650.00	75.50%	\$ 30,000.00	\$ -	0.00%
53011 MMA DUES	\$ 20,215.00	\$ -	0.00%	\$ 20,750.00	\$ 535.00	2.65%
53013 PRINT & ADV	\$ 35,000.00	\$ 10,708.71	30.60%	\$ 5,500.00	\$ (29,500.00)	-84.29%
53015 CONT EDUCATION	\$ 2,500.00	\$ -	0.00%	\$ 2,500.00	\$ -	0.00%
54000 SUPPLIES	\$ 22,500.00	\$ 4,778.06		\$ 15,000.00	\$ (7,500.00)	-33.33%
54002 EXPENSES	\$ 20,000.00	\$ 12,441.79	62.21%	\$ 25,600.00	\$ 5,600.00	28.00%
54021 FIREWORKS	\$ -	\$ -	0.00%	\$ 6,250.00	\$ 6,250.00	100.00%
61056 VOLUNTEER RECOGNITION	\$ 20,000.00	\$ 8,255.02	41.28%	\$ 15,000.00	\$ (5,000.00)	-25.00%
Total 11103 GENERAL GOVERNMENT	\$ 653,293.00	\$ 450,560.52	68.97%	\$ 665,568.00	\$ 12,275.00	1.88%

The proposed FY27 budget is showing a \$12,275 or 1.88% increase that includes the following:

- 12% increase to Insurance – this accounts for projected increases to the auto and law enforcement policies; Auto is based on the loss history and law enforcement would be based on the nationwide professional exposure. The increase is also accounting for the completion of the new Highway Garage at 36 Sea Road, which will increase the property and casualty policy.
- The Finance/Tax Collection division has been enveloped within the General Government ORG; FY27 separates the two and creates a separate ORG for Finance (11115)

General Government 11103 – account narratives

ORG	OBJ	ACCOUNT DESCRIPTION	NARRATIVE	FY 2027 MANAGERIAL BUDGET
11103	52001	TELEPHONE	This accounts for all of the Consolidated Communication bills for office phones/internet as well as a small percentage for employee cell phone reimbursement	\$ 4,000.00
11103	53008	LEGAL COUNSEL	Town attorney for the fiscal year	\$ 150,000.00
11103	53009	INSURANCE	General liability, P&C, auto, public official bonds, employee practices liability, law enforcement liability, auto physical damage, excess liability, inland marine, property and crime insurances.	\$ 390,968.00
11103	53010	AUDIT	Financial audit	\$ 30,000.00
11103	53011	MMA DUES	Annual membership dues to Maine Municipal Association	\$ 20,750.00
11103	53013	PRINT & ADV	Public Hearing notices and any other mailings	\$ 5,500.00
11103	53015	CONT EDUCATION	Per the Employee Handbook, continued education for employees	\$ 2,500.00
11103	54000	SUPPLIES	Copier paper, envelopes, misc. office supplies, copier machine maintenance/supplies, beach stickers	\$ 15,000.00
11103	54002	EXPENSES	Postage machine lease, board meeting streaming, contracted services	\$ 25,600.00
11103	54021	FIREWORKS	Fourth of July	\$ 6,250.00
11103	61056	VOLUNTEER RECOGNITION	Employee recognition program/event and annual volunteer BBQ for committees and boards	\$ 15,000.00
Total 11103 GENERAL GOVERNMENT				\$ 665,568.00

Select Board 11104

The Select Board is the governing body of the Town and consists of seven elected members. Each Select Board member serves three-year staggering terms. In July, when the new terms begin, the Board elects a Chair, Vice Chair and Secretary/Clerk to serve through June 30. The Select Board has a number of duties and responsibilities outlined in the Town Charter.

	2026 BUDGET	YTD EXPENDED 1/29/2026	% USED (1/29/2026)	FY 2027 MANAGERIAL BUDGET	FY 2027 \$ Increase/(Decrease)	FY 2027 % Change
Dept: 11104 SELECTBOARD						
51012 SALARIES	\$ 25,054.00	\$ 12,527.06	50.00%	\$ 26,056.00	\$ 1,002.00	4.00%
51014 SECRETARIAL	\$ 6,297.00	\$ -	0.00%	\$ -	\$ (6,297.00)	-100.00%
54002 EXPENSES	\$ 12,584.00	\$ 3,327.97	26.45%	\$ 2,000.00	\$ (10,584.00)	-84.11%
Total 11104 SELECTBOARD	\$ 43,935.00	\$ 15,855.03	36.09%	\$ 28,056.00	\$ (15,879.00)	-36.14%



Comprised of 7
elected members



The FY27 budget is showing a \$15,879 or 36.14% decrease as a result of the following:

- The Secretarial account was reduced in this department and consolidated along with the binding boards secretarial account in the Board Clerk line in the Community Development budget
- Expenses were reduced for meeting production services, which is now in the General Government ORG.

Town Manager 11105

The Town of Kennebunk has a Select Board-Town Manager form of government. The Town Manager is appointed by and reports to the Select Board. The Town Manager oversees all town staff, division directors, departments and activities. The Town Manager implements the policies, resolutions and ordinances adopted by the governing body of the Town and keeps the residents informed as to the financial condition of the Town.

	2026 BUDGET	YTD EXPENDED 1/29/2026	% USED (1/29/2026)	FY 2027 MANAGERIAL BUDGET	FY 2027 \$ Increase/(Decrease)	FY 2027 % Change
Dept: 11105 TOWN MANAGER						
51012 SALARY	\$ 187,387.00	\$ 111,573.00	59.54%	\$ 194,883.00	\$ 7,496.00	4.00%
51014 ADMINISTRATIVE ASSISTANT	\$ 67,057.00	\$ 40,408.82	60.26%	\$ 69,723.00	\$ 2,666.00	3.98%
53006 TRAINING/SEMINARS	\$ 7,500.00	\$ -	0.00%	\$ 5,000.00	\$ (2,500.00)	-33.33%
54002 EXPENSES	\$ 7,700.00	\$ 3,434.90	44.61%	\$ 7,700.00	\$ -	0.00%
54005 CONTINGENT	\$ 25,000.00	\$ 1,106.97	4.43%	\$ 25,000.00	\$ -	0.00%
Total 11105 TOWN MANAGER	\$ 294,644.00	\$ 156,523.69	53.12%	\$ 302,306.00	\$ 7,662.00	2.60%



Personnel: Town Manager and
Town Manager Administrative
Assistant

The FY27 Proposed Managerial Budget is showing a \$7,662 or 2.60% increase based on contract and a 4% wage adjustment proposed for all employees.

Town Clerk 11106

The Town Clerk's Office performs a wide variety of department functions and citizen services such as voter registration, notary public, custodian of all Town records, vital records, marriage licenses, victualer licenses, business registrations, dog licenses, hunting/fishing licenses and other related functions.

	2026 BUDGET	YTD EXPENDED 1/29/2026	% USED (1/29/2026)	FY 2027 MANAGERIAL BUDGET	FY 2027 \$ Increase/(Decrease)	FY 2027 % Change
Dept: 11106 TOWN CLERK						
51011 DEPARTMENT HEAD	\$ 108,972.00	\$ 64,883.31	59.54%	\$ 113,331.00	\$ 4,359.00	4.00%
51012 SALARIES	\$ 106,966.00	\$ 60,945.29	56.98%	\$ 106,966.00	\$ -	0.00%
52001 TELEPHONE	\$ 800.00	\$ 374.06	46.76%	\$ 800.00	\$ -	0.00%
53006 TRAINING/SEMINARS	\$ 3,000.00	\$ 464.48	15.48%	\$ 1,500.00	\$ (1,500.00)	-50.00%
54000 SUPPLIES	\$ 2,000.00	\$ 1,146.24	57.31%	\$ 2,000.00	\$ -	0.00%
54002 EXPENSES	\$ 500.00	\$ 90.00	18.00%	\$ 500.00	\$ -	0.00%
54003 EQUIPMENT	\$ 2,500.00	\$ -	0.00%	\$ 500.00	\$ (2,000.00)	-80.00%
Total 11106 TOWN CLERK	\$ 224,738.00	\$ 127,903.38	56.91%	\$ 225,597.00	\$ 859.00	0.38%



Personnel: Staffed
with 3 full-time
employees



The FY27 Proposed Managerial Budget is showing an \$859 or 0.38% increase. The Proposed Budget includes a 4% wage adjustment for 3 full-time employees. The other budget lines are for day-to-day operations that include office phones, trainings, memberships, office supplies, shredding and MMA volunteer insurance. The training line decreased as most of the trainings are offered through Maine Municipal Association and are offered virtually.

Ballot Clerks 11107

Dept: 11107 BALLOT CLERKS

	2026 BUDGET	YTD EXPENDED 1/29/2026	% USED (1/29/2026)	FY 2027 MANAGERIAL BUDGET	FY 2027 \$ Increase/(Decrease)	FY 2027 % Change
51012 SALARIES	\$ 10,000.00	\$ 5,027.58	50.28%	\$ 12,500.00	\$ 2,500.00	25.00%
54000 SUPPLIES	\$ 10,000.00	\$ -	0.00%	\$ 11,000.00	\$ 1,000.00	10.00%
54003 EQUIPMENT	\$ 2,500.00	\$ -	0.00%	\$ 3,125.00	\$ 625.00	25.00%
54048 POSTAGE	\$ 5,000.00	\$ 2,300.00	46.00%	\$ 4,000.00	\$ (1,000.00)	-20.00%
Total 11107 BALLOT CLERKS	\$ 27,500.00	\$ 7,327.58	26.65%	\$ 30,625.00	\$ 3,125.00	11.36%



The FY27 Ballot Clerks’ budget increased by \$3,125 or 11.36% due to the Gubernatorial Elections in 2026.

Assessors 11108

The Assessor must determine as nearly possible the nature, amount and value of the real and personal property within their jurisdiction that is subject to property taxation as of April 1 and record separately the value of the land, exclusive of buildings, of each parcel of real estate.

	2026 BUDGET	YTD EXPENDED 1/29/2026	% USED (1/29/2026)	FY 2027 MANAGERIAL BUDGET	FY 2027 \$ Increase/(Decrease)	FY 2027 % Change
Dept: 11108 ASSESSOR						
51011 DEPARTMENT HEAD	\$ 123,323.00	\$ 73,428.38	59.54%	\$ 128,256.00	\$ 4,933.00	4.00%
51012 SALARIES	\$ 67,724.00	\$ -	0.00%	\$ 67,724.00	\$ -	0.00%
51014 ADMINISTRATIVE ASSISTANT	\$ 63,380.00	\$ 37,734.38	59.54%	\$ 65,910.00	\$ 2,530.00	3.99%
51015 TEMP SECRETARY	\$ 1,000.00	\$ -	0.00%	\$ 1,000.00	\$ -	0.00%
51016 ASSISTANT	\$ 80,123.00	\$ 50,789.64	63.39%	\$ 88,886.00	\$ 8,763.00	10.94%
51035 CONTRACTED SERVICES	\$ 1,000.00	\$ -	0.00%	\$ 1,000.00	\$ -	0.00%
52001 TELEPHONE	\$ 4,540.00	\$ 798.74	17.59%	\$ 5,260.00	\$ 720.00	15.86%
53006 TRAINING/SEMINARS	\$ 6,030.00	\$ 1,738.00	28.82%	\$ 6,186.00	\$ 156.00	2.59%
53016 PROPERTY TRANSFERS	\$ 750.00	\$ 298.00	39.73%	\$ 750.00	\$ -	0.00%
54000 SUPPLIES	\$ 1,500.00	\$ 571.52	38.10%	\$ 1,250.00	\$ (250.00)	-16.67%
54002 EXPENSES	\$ 6,000.00	\$ 4,967.60	82.79%	\$ 6,000.00	\$ -	0.00%
54020 GIS PROGRAMS	\$ 12,000.00	\$ 2,249.64	18.75%	\$ 12,000.00	\$ -	0.00%
Total 11108 ASSESSORS	\$ 367,370.00	\$ 172,575.90	46.98%	\$ 384,222.00	\$ 16,852.00	4.59%



Personnel: Tax Assessor and 3 full-time employees

The Assessing FY27 Proposed budget increased \$16,852 or 4.59%, accounting for a 4% wage adjustment for all employees, the mobile data for the mobile assessor program and the reclassification of one employee to a supervisor position.

Community Development 11110

The Community Development Department aims to meet a broad range of economic and community development needs. This Department is involved in initiatives that support the community and its economic, natural, historical and development needs such as building codes, citizen engagement, zoning, comprehensive planning and historic resources.

	2026 BUDGET	YTD EXPENDED 1/29/2026	% USED (1/29/2026)	FY 2027 MANAGERIAL BUDGET	FY 2027 \$ Increase/(Decrease)	FY 2027 % Change
Dept: 11110 COMMUNITY DEVELOPMENT						
51011 DEPARTMENT HEAD	\$ 140,181.00	\$ 83,465.19	59.54%	\$ 145,788.00	\$ 5,607.00	4.00%
51012 SALARIES	\$ 491,945.00	\$ 280,575.72	57.03%	\$ 488,996.00	\$ (2,949.00)	-0.60%
51013 PART TIME	\$ -	\$ 4,559.40	100.00%	\$ 12,096.00	\$ 12,096.00	100.00%
51014 ADMINISTRATIVE ASSISTANT	\$ 58,405.00	\$ 34,805.58	59.59%	\$ 60,731.00	\$ 2,326.00	3.98%
51015 BOARD CLERK	\$ -	\$ 182.92	100.00%	\$ 20,859.00	\$ 20,859.00	100.00%
51016 ASSISTANT(S)	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
52001 TELEPHONE	\$ 6,912.00	\$ 2,004.32	29.00%	\$ 7,512.00	\$ 600.00	8.68%
53006 TRAINING/SEMINARS	\$ 4,705.00	\$ 754.50	16.04%	\$ 4,595.00	\$ (110.00)	-2.34%
54000 SUPPLIES	\$ 1,500.00	\$ 878.37	58.56%	\$ 1,106.00	\$ (394.00)	-26.27%
54002 EXPENSES	\$ 11,555.00	\$ 960.59	8.31%	\$ 11,161.00	\$ (394.00)	-3.41%
54003 EQUIPMENT	\$ 2,100.00	\$ 35.98	1.71%	\$ 1,455.00	\$ (645.00)	-30.71%
54056 DRAINAGE	\$ 50,000.00	\$ -	0.00%	\$ 40,000.00	\$ (10,000.00)	-20.00%
Total 11110 COMMUNITY DEVELOPMENT	\$ 767,303.00	\$ 408,222.57	53.20%	\$ 794,299.00	\$ 26,996.00	3.52%



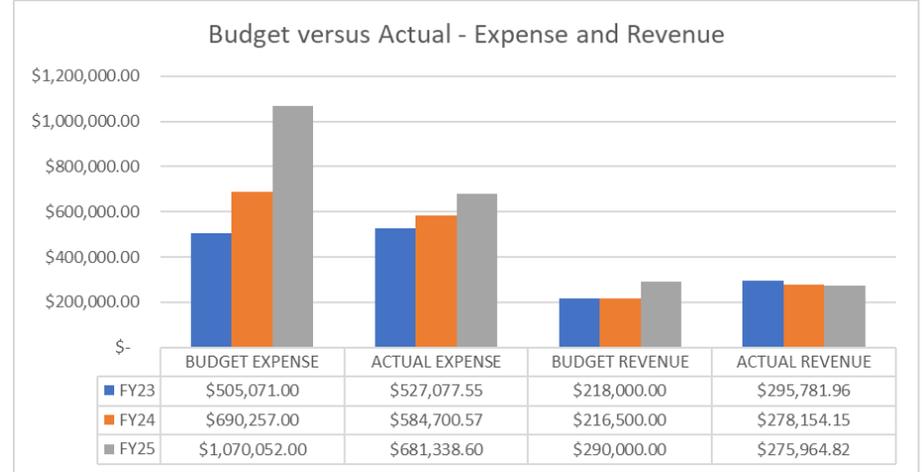
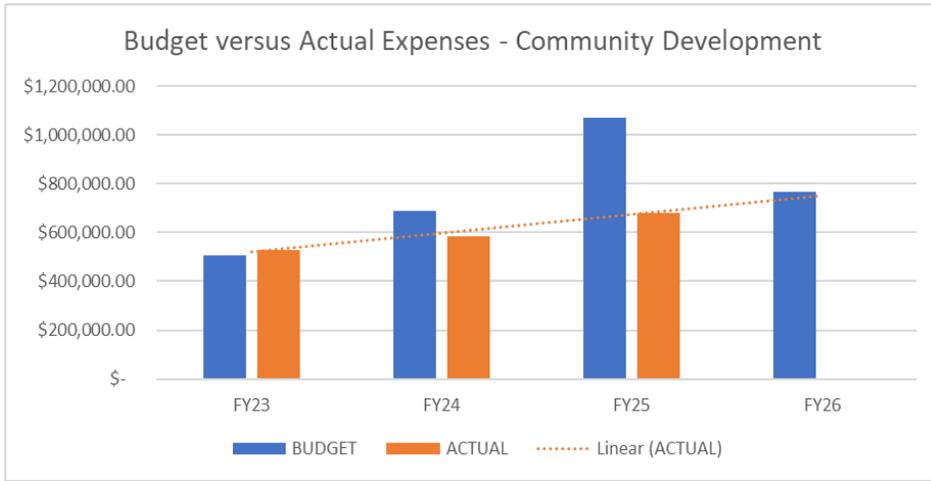
Personnel: Town Engineer/Director of Community Development and 6 full-time employees

The Community Development division serves as a resource to several town departments, boards and committees. The Code Enforcement Office is to review and approve building, plumbing and electrical permits as well as to provide various code assistance to the general public. The Planning department works with the Planning Board and Site Plan Review Board in reviewing zoning ordinances.

The FY27 Proposed budget represents a \$26,996 or 3.52% increase to this Division. A 4% wage adjustment is proposed for all employees. In addition, the Board Clerk for the Select Board, Planning Board, Zoning Board of Appeals, Site Plan Review and Historic Preservation Committee is included as a part time position in this Division. The Part Time account reflects the wages for the Summer Intern for 16 weeks.

The decrease to the Drainage line is a refinement to the Division budget to reflect the construction schedule and planning stages of the next project; for FY27, this is for the survey and design of replacement of major culvert crossings - Day Brook, Whitten Road, Sucker Brook and Cole Road).

Community Development 11110



	BUDGET EXPENSE	ACTUAL EXPENSE
FY23	\$ 505,071.00	\$ 527,077.55
FY24	\$ 690,257.00	\$ 584,700.57
FY25	\$ 1,070,052.00	\$ 681,338.60
FY26	\$ 767,303.00	

	BUDGET EXPENSE	ACTUAL EXPENSE	BUDGET REVENUE	ACTUAL REVENUE
FY23	\$ 505,071.00	\$ 527,077.55	\$ 218,000.00	\$ 295,781.96
FY24	\$ 690,257.00	\$ 584,700.57	\$ 216,500.00	\$ 278,154.15
FY25	\$ 1,070,052.00	\$ 681,338.60	\$ 290,000.00	\$ 275,964.82

Revenues for the Community Development Division include permit revenues (building and plumbing).

Town Hall 11112

	2026 BUDGET	YTD EXPENDED 1/29/2026	% USED (1/29/2026)	FY 2027 MANAGERIAL BUDGET	FY 2027 \$ Increase/(Decrease)	FY 2027 % Change
Dept: 11112 TOWN HALL						
51012 SALARIES	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
52004 HEAT	\$ 60,000.00	\$ 7,201.98	12.00%	\$ 34,146.00	\$ (25,854.00)	-43.09%
52005 ELECTRICITY	\$ 48,000.00	\$ 19,958.37	41.58%	\$ 42,000.00	\$ (6,000.00)	-12.50%
52007 SEWER	\$ 3,750.00	\$ 1,647.24	43.93%	\$ 3,750.00	\$ -	0.00%
52008 WATER	\$ 4,000.00	\$ 943.36	23.58%	\$ 4,080.00	\$ 80.00	2.00%
53019 MAINTENANCE	\$ 100,000.00	\$ 38,316.74	38.32%	\$ 100,000.00	\$ -	0.00%
54000 SUPPLIES	\$ 15,000.00	\$ 1,019.06	6.79%	\$ 15,000.00	\$ -	0.00%
Total 11112 TOWN HALL	\$ 230,750.00	\$ 69,086.75	29.94%	\$ 198,976.00	\$ (31,774.00)	-13.77%

The FY27 Proposed budget reflects a \$31,774 or 13.77% decrease to bring the utilities more in line with actuals, even with projected rates for FY27.

Information Technology (IT) 11113

	2026 BUDGET	YTD EXPENDED 1/29/2026	% USED (1/29/2026)	FY 2027 MANAGERIAL BUDGET	FY 2027 \$ Increase/(Decrease)	FY 2027 % Change
Dept: 11113 COMPUTER						
51011 DEPARTMENT HEAD	\$ 108,972.00	\$ 64,883.31	59.54%	\$ 98,831.00	\$ (10,141.00)	-9.31%
51012 SALARIES	\$ 67,606.00	\$ 41,078.79	60.76%	\$ 70,304.00	\$ 2,698.00	3.99%
51035 CONTRACTED SERVICES	\$ -	\$ -	0.00%	\$ 52,000.00	\$ 52,000.00	100.00%
52001 TELEPHONE	\$ 1,800.00	\$ 1,271.82	70.66%	\$ 2,100.00	\$ 300.00	16.67%
53006 TRAINING/SEMINARS	\$ 10,000.00	\$ -	0.00%	\$ 7,500.00	\$ (2,500.00)	-25.00%
54000 SUPPLIES	\$ 2,000.00	\$ 48.96	2.45%	\$ 2,000.00	\$ -	0.00%
54002 EXPENSES	\$ 5,000.00	\$ 2,585.55	51.71%	\$ 12,000.00	\$ 7,000.00	140.00%
54003 EQUIPMENT	\$ 7,500.00	\$ 5,581.00	74.41%	\$ 11,400.00	\$ 3,900.00	52.00%
54057 HARDWARE	\$ 27,000.00	\$ 592.38	2.19%	\$ 27,000.00	\$ -	0.00%
54058 SOFTWARE	\$ 416,973.00	\$ 176,973.28	42.44%	\$ 415,953.00	\$ (1,020.00)	-0.24%
Total 11113 COMPUTER	\$ 646,851.00	\$ 293,015.09	45.30%	\$ 699,088.00	\$ 52,237.00	8.08%



Capital: Ongoing workstation replacement in FY27 in the Hardware 54057 account.



Personnel: IT Director and 1 full-time employee

The FY27 Proposed budget increased \$52,237 or 8.08% accounting for a 4% wage adjustment for all employees and the addition of contracted services with a third party for additional firewall monitoring and help desk assistance. The equipment line increased for printer service(s)/maintenance with a third party vendor. The Expense account increased for expenditures related to lease payments on copier/printer machines.

Human Resources 11114

The Human Resources Department coordinates a variety of human resources functions and initiatives for all employees including: employee relation efforts; staff planning; recruitment and selection; risk management; worker’s compensation administration; employee safety and wellness; policy review and revision; state and federal employment compliance; staff training and organization development; employee benefits administration; compensation and job analysis; grievance resolution; and labor negotiations/contract administration.

	2026 BUDGET	YTD EXPENDED 1/29/2026	% USED (1/29/2026)	FY 2027		
				MANAGERIAL BUDGET	FY 2027 \$ Increase/(Decrease)	FY 2027 % Change
Dept: 11114 HUMAN RESOURCES						
51011 DEPARTMENT HEAD	\$ 123,323.00	\$ 73,428.38	59.54%	\$ 128,256.00	\$ 4,933.00	4.00%
51012 SALARIES	\$ 66,366.00	\$ 39,519.20	59.55%	\$ 69,028.00	\$ 2,662.00	4.01%
51035 CONTRACTED SERVICES	\$ 30,000.00	\$ 3,675.00	12.25%	\$ 5,000.00	\$ (25,000.00)	-83.33%
53006 TRAINING/SEMINARS	\$ 3,800.00	\$ -	0.00%	\$ 6,200.00	\$ 2,400.00	63.16%
54000 SUPPLIES	\$ 1,290.00	\$ 509.69	39.51%	\$ 1,290.00	\$ -	0.00%
54002 EXPENSES	\$ 7,220.00	\$ 1,073.84	14.87%	\$ 6,000.00	\$ (1,220.00)	-16.90%
Total 11114 HUMAN RESOURCES	\$ 231,999.00	\$ 118,206.11	50.95%	\$ 215,774.00	\$ (16,225.00)	-6.99%



Personnel: HR
Director and HR
Recruitment and
Benefit Specialist

The FY27 Proposed budget decreased \$16,225 or 6.99% primarily due to the decrease in the contracted services account as a result of two projects completed in FY26. The proposed budget includes a 4% wage adjustment for all employees.

Finance/Tax Collection Department 11115

The Finance and Tax Collection office performs a wide variety of department functions and citizen services that include real estate & personal property tax payment processing and motor vehicle transactions. The Finance Office also performs payroll functions for all employees as well as end of year tax filings. The Finance Office performs all general accounting transactions to include Accounts Payable and Accounts Receivable, as well as regular reconciliations. Lastly, the Finance Office is responsible for the annual audit.

	2026 BUDGET	YTD EXPENDED 1/29/2026	% USED (1/29/2026)	FY 2027 MANAGERIAL BUDGET	FY 2027 \$ Increase/(Decrease)	FY 2027 % Change
Dept: 11115 FINANCE						
51010 FINANCE DIRECTOR	\$ 133,505.00	\$ 79,490.96	59.54%	\$ 138,846.00	\$ 5,341.00	4.00%
51011 DEPUTY FINANCE DIRECTOR	\$ 112,609.00	\$ 67,049.07	59.54%	\$ 117,114.00	\$ 4,505.00	4.00%
51012 SALARIES	\$ 219,595.00	\$ 102,245.02	46.56%	\$ 228,379.00	\$ 8,784.00	4.00%
52001 TELEPHONE	\$ -	\$ -	0.00%	\$ 600.00	\$ 600.00	100.00%
53006 TRAINING/SEMINARS	\$ 4,000.00	\$ 1,419.20	35.48%	\$ 3,000.00	\$ (1,000.00)	-25.00%
53007 RECORDING FEES	\$ 8,500.00	\$ 3,081.00	36.25%	\$ 8,500.00	\$ -	0.00%
53013 PRINT & ADV	\$ -	\$ -	0.00%	\$ 20,000.00	\$ 20,000.00	100.00%
54000 SUPPLIES	\$ -	\$ -	0.00%	\$ 5,000.00	\$ 5,000.00	100.00%
54002 EXPENSES	\$ -	\$ -	0.00%	\$ 17,000.00	\$ 17,000.00	100.00%
Total 11115 FINANCE	\$ 478,209.00	\$ 253,285.25	52.97%	\$ 538,439.00	\$ 60,230.00	12.59%



Personnel: Finance Director, Deputy Finance Director and 3 full-time employees as of January 1, 2026

The Finance/Tax Collection budget was previously enveloped within the General Government budget. The FY27 Proposed budget is separating Finance from General Government. FY26 numbers show that the account numbers existed within General Government. For the account numbers that were for Finance as well as overall Town Hall, the comparison is within General Government and Finance FY27 numbers were determined in the new ORG. As of result of the separation between the two ORGs, the Finance budget is reflecting a \$60,230 or 12.59% increase. This increase includes a 4% wage adjustment for all staff as well as independent Printing & Advertising, Supplies and Expense accounts specific to the Finance/Tax Collection Division.

Kennebunk Police Department 12200; 12205 (Communications)

The Kennebunk Police Department Mission Statement is as follows: The members of the Kennebunk Police Department are committed to working in partnership with all citizens of our community in the delivery of police services, raising the quality of life for all. We promote dignity, respect, and a safe atmosphere by recognizing our responsibility to maintain order, fairly enforce laws and to protect individual rights. In January 2023 Kennebunk was named Maine's safest city by Safewise.com. In September 2023, Kennebunk achieved accreditation status through the Maine Law Enforcement Accreditation Program (MLEAP).



Personnel: At the beginning of calendar year 2026, the department has 25 full-time Officers and 8 part-time Officers



Capital: (3) Cruisers (including outfitting), Mobile Data Terminals (MDTs) and Tasers

The FY27 Proposed budget reflects a \$220,422 or 6.05% increase. A 4% wage adjustment is proposed for all employees. The capital request for Tasers is included in Equipment in the Operational budget.

There are (2) State Contracted positions where Revenue is budgeted for the wages and benefits of those Employees.

There are (3) School Resource Officers (SROs) with a corresponding budgeted Revenue based on the Officers wages and benefits over the school year (approximately 42 weeks).

Police Department 12200

	2026 BUDGET	YTD EXPENDED 1/29/2026	% USED (1/29/2026)	FY 2027		
				MANAGERIAL BUDGET	FY 2027 \$ Increase/(Decrease)	FY 2027 % Change
Dept: 12200 POLICE DEPARTMENT						
51011 DEPARTMENT HEAD	\$ 140,181.00	\$ 84,268.02	60.11%	\$ 145,788.00	\$ 5,607.00	4.00%
51012 SALARIES	\$ 2,397,920.00	\$ 1,235,386.38	51.52%	\$ 2,579,574.00	\$ 181,654.00	7.58%
51013 PART TIME	\$ 125,370.00	\$ 84,441.40	67.35%	\$ 125,370.00	\$ -	0.00%
51014 SECRETARIAL	\$ 113,031.00	\$ 68,745.26	60.82%	\$ 117,552.00	\$ 4,521.00	4.00%
51019 OVERTIME	\$ 234,000.00	\$ 195,033.13	83.35%	\$ 243,360.00	\$ 9,360.00	4.00%
51020 HOLIDAYS	\$ 101,351.00	\$ 102,209.28	100.85%	\$ 117,524.00	\$ 16,173.00	15.96%
51024 SPECIAL DETAIL	\$ 50,000.00	\$ 38,941.37	77.88%	\$ 50,000.00	\$ -	0.00%
51027 CONTRACTED SERVICES	\$ 21,600.00	\$ 10,390.00	48.10%	\$ 28,448.00	\$ 6,848.00	31.70%
52001 TELEPHONE	\$ 10,000.00	\$ 12,963.96	129.64%	\$ 10,000.00	\$ -	0.00%
52009 GAS/FUEL	\$ 60,000.00	\$ 28,030.32	46.72%	\$ 50,000.00	\$ (10,000.00)	-16.67%
53006 TRAINING/SEMINARS	\$ 42,000.00	\$ 22,698.50	54.04%	\$ 42,000.00	\$ -	0.00%
53018 ANIMAL SHELTER	\$ 16,843.00	\$ 649.34	3.86%	\$ -	\$ (16,843.00)	-100.00%
53020 LICENSING/INNOC.	\$ 43,800.00	\$ 40,843.08	93.25%	\$ 70,000.00	\$ 26,200.00	59.82%
54000 SUPPLIES	\$ 26,000.00	\$ 15,563.91	59.86%	\$ 26,000.00	\$ -	0.00%
54001 ACO SUPPLIES	\$ 5,000.00	\$ 2,672.69	53.45%	\$ 6,000.00	\$ 1,000.00	20.00%
54003 EQUIPMENT	\$ 60,500.00	\$ 16,674.08	27.56%	\$ 65,000.00	\$ 4,500.00	7.44%
54006 BLDG MAINT	\$ 82,000.00	\$ 48,929.90	59.67%	\$ 82,000.00	\$ -	0.00%
54007 UNIFORMS	\$ 55,000.00	\$ 30,687.41	55.80%	\$ 55,000.00	\$ -	0.00%
54008 VEHICLE MAINTENANCE	\$ 40,000.00	\$ 12,025.64	30.06%	\$ 30,000.00	\$ (10,000.00)	-25.00%
54009 MOBILE DATA	\$ 18,000.00	\$ 1,684.07	9.36%	\$ 18,000.00	\$ -	0.00%
Total 12200 POLICE	\$ 3,642,596.00	\$ 2,052,837.74	56.36%	\$ 3,861,616.00	\$ 219,020.00	6.01%

Communications 12205

	2026 BUDGET	YTD EXPENDED 1/29/2026	% USED (1/29/2026)	FY 2027 MANAGERIAL BUDGET	FY 2027 \$ Increase/(Decrease)	FY 2027 % Change
Dept: 12205 COMMUNICATIONS						
51027 CONTRACTED SERVICES	\$ 556,066.00	\$ 235,208.78	42.30%	\$ 528,784.00	\$ (27,282.00)	-4.91%
Total 12205 COMMUNICATIONS	<u>\$ 556,066.00</u>	<u>\$ 235,208.78</u>	42.30%	<u>\$ 528,784.00</u>	<u>\$ (27,282.00)</u>	-4.91%

The FY27 budget reflects a \$27,282 or 4.91% decrease. In the prior two fiscal years, the Town budgeted for the anticipated CAD replacement project in Sanford. The contracted services with Sanford did increase in FY27, but with the capital not needed in the current fiscal year, it is reflecting a 4.91% decrease.

Police 12200 – account narratives

		NARRATIVE	FY 2027 PROPOSED MANAGERIAL BUDGET
12200	51011 DEPARTMENT HEAD	Chief	\$ 145,788.00
12200	51012 SALARIES	27 full time sworn officers with educational, detective and field training officer stipends. Also includes FT ACO and 2 Behavioral Health Liaisons.	\$ 2,579,574.00
12200	51013 PART TIME	Summer patrol officers and community services officers from June 1st through September 15th. Also includes replacement of full time officers when possible, in service and mandated training requirements and includes a wage adjustment for those employees.	\$ 125,370.00
12200	51014 ADMINISTRATIVE ASSISTANT	2 FTEs for Front Office Staff	\$ 117,552.00
12200	51019 OVERTIME	Vacation, sick, court time and training as per union contract, special events coverage and required MCJA training	\$ 243,360.00
12200	51020 HOLIDAYS	Contractual holiday pay for 24 union officer positions	\$ 117,524.00
12200	51024 SPECIAL DETAIL	Privately paid details, reimbursed and budgeted in Revenues	\$ 50,000.00
12200	51027 CONTRACTED SERVICES	Parsons Beach seasonal security detail and Four Legged Freedom Rescue (ACO)	\$ 28,448.00
12200	52001 TELEPHONE	Cruiser cell phones and reimbursement for cell phone for command staff	\$ 10,000.00
12200	52009 GAS/FUEL	Fuel for cruisers	\$ 50,000.00
12200	53006 TRAINING/SEMINARS	Cost of training classes, seminars, MCJA Basic Law Enforcement training fees, Dirigo Safety Contract and college course reimbursement per Town Employee Handbook.	\$ 42,000.00
12200	53018 ANIMAL SHELTER	N/A in FY27	\$ -
12200	53020 LICENSING/INNOC.	Various software (PowerDMS, Dirigo Safety, Aledtec Scheduling) and expenses for professional association dues and District 1 Training Council membership dues. Also includes new Officer candidate screening, including but not limited to polygraph, psychological, medical testing and medical expenses. Also includes new first responder wellness initiative and cloud storage for Watchguard camera system.	\$ 70,000.00
12200	54000 SUPPLIES	General office supplies, printing costs, classroom teaching supplies and all computer supplies and equipment other than those disbursed by the Town's IT department.	\$ 26,000.00
12200	54001 ACO SUPPLIES	K9 food, training and vet bills	\$ 6,000.00

Police 12200 – account narratives continued

		NARRATIVE	FY 2027 PROPOSED MANAGERIAL BUDGET
12200	54003 EQUIPMENT	Ammunition; equipment maintenance; crime scene processing equipment; mobile and portable radio maintenance; cruiser fire extinguishers; flashlight accessories/repairs; vehicle radar and a speed trailer repairs/calibrations; Tasers; Taser maintenance and training; employee safety equipment; miscellaneous training equipment; drug testing kits.	\$ 65,000.00
12200	54006 BLDG MAINT	Building fuel, electricity, sewer, water, fire inspection and fire sprinkler charges. Also includes professional cleaning and building related services.	\$ 82,000.00
12200	54007 UNIFORMS	27 full time officers, 15 reserves and summer officers. Also includes detective uniform allowances.	\$ 55,000.00
12200	54008 VEHICLE MAINTENANCE	Cost of repairs to cruisers	\$ 30,000.00
12200	54009 MOBILE DATA	Data plans plus the mobile data terminal IP addresses and cell connection fees.	\$ 18,000.00
		Total 12200 POLICE	\$ 3,861,616.00

Kennebunk Fire Rescue (KFR) 12210 (Fire); 12220 (Civil Emergency Preparedness); 12225 (Lifeguards)

Kennebunk Fire Rescue is a combination department with increasing full-time staffing and serves the community with four stations: Central Station, Washington Hose Company, West Kennebunk and Blueberry Plains. The combination of staffing includes full-time staffing, per diem staffing and call force staffing. Command staff collaborate with the recently established IAFF local union to ensure the growth and development of the department.



Personnel: There are (4) shifts to allow for 24/7/365 coverage. As of the beginning of 2026, there is 1 Chief, 2 Deputy Chiefs, 2 Administrative Assistants, 22 full-time members, 13 per diem members and 17 call force firefighters



Capital:
No capital in FY27

The Fire and Rescue FY27 Proposed budget reflects a \$363,276 or a 9.59% increase. This reflects a proposed 4% wage adjustment for all employees; it is also expected that a number of employees will receive a step-up based on their union contract and achieve a higher licensing. The Equipment line has a \$40,000 increase for the Zoll (Cardiac monitor) 10 year plan. The overtime account increased \$207,956 to cover anticipated employee leaves, mandated trainings, vacation and sick coverage.

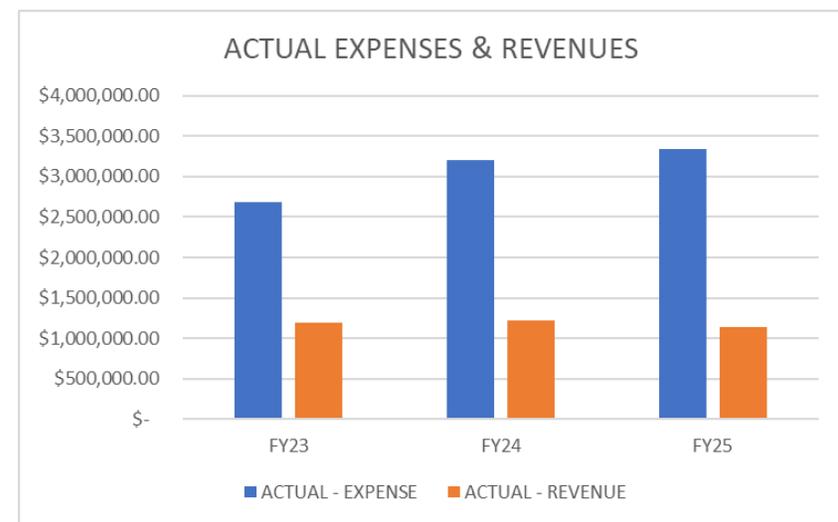
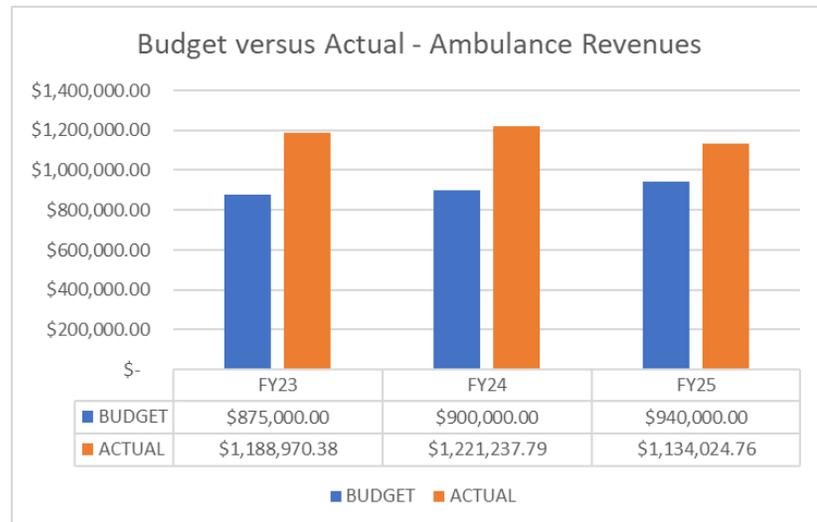
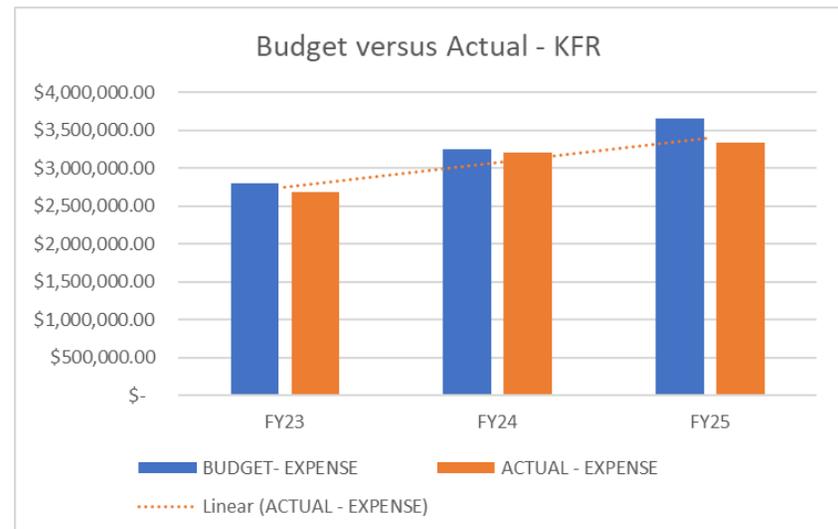
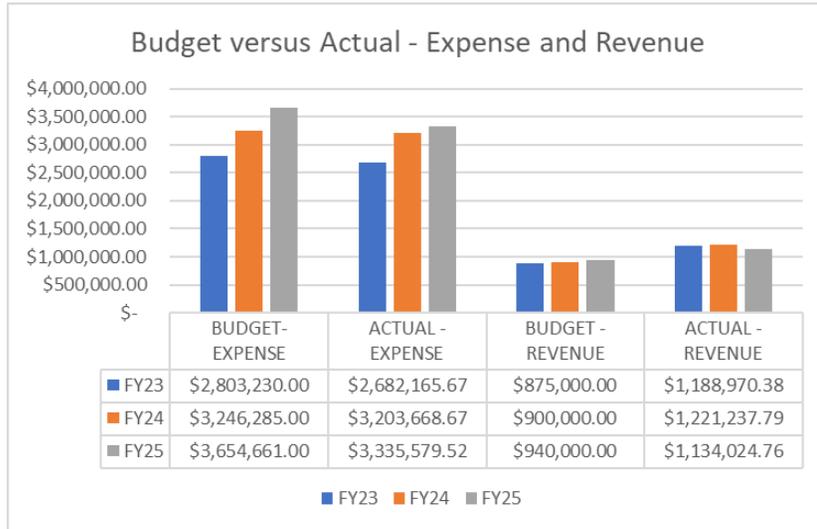
Kennebunk Fire Rescue (KFR) 12210 Fire

	2026 BUDGET	YTD EXPENDED 1/29/2026	% USED (1/29/2026)	FY 2027		
				MANAGERIAL BUDGET	FY 2027 \$ Increase/(Decrease)	FY 2027 % Change
Dept: 12210 FIRE						
51011 DEPARTMENT HEAD	\$ 127,812.00	\$ 76,832.30	60.11%	\$ 132,924.00	\$ 5,112.00	4.00%
51012 SALARIES	\$ 1,950,158.00	\$ 1,076,104.72	55.18%	\$ 2,098,110.00	\$ 147,952.00	7.59%
51012 SALARIES	\$ -	\$ 8,577.09	100.00%	\$ -	\$ -	0.00%
51013 PART TIME ON CALL FIRE	\$ 132,844.00	\$ 26,479.99	19.93%	\$ 132,844.00	\$ -	0.00%
51014 ADMIN ASSIST	\$ 123,161.00	\$ 68,668.54	55.76%	\$ 124,043.00	\$ 882.00	0.72%
51016 SALARIES PER DIEM EMS	\$ 312,198.00	\$ 163,623.54	52.41%	\$ 324,686.00	\$ 12,488.00	4.00%
51019 OVERTIME	\$ 202,194.00	\$ 303,280.69	149.99%	\$ 410,150.00	\$ 207,956.00	102.85%
51020 HOLIDAYS	\$ 182,000.00	\$ 118,255.38	64.98%	\$ 182,000.00	\$ -	0.00%
52001 TELEPHONE	\$ 34,342.00	\$ 10,377.19	30.22%	\$ 30,715.00	\$ (3,627.00)	-10.56%
52009 GAS/FUEL	\$ 65,240.00	\$ 23,322.05	35.75%	\$ 57,500.00	\$ (7,740.00)	-11.86%
53006 TRAINING/SEMINARS	\$ 77,620.00	\$ 25,720.95	33.14%	\$ 77,620.00	\$ -	0.00%
53020 LICENSING/INNOC.	\$ 49,145.00	\$ 13,973.69	28.43%	\$ 52,099.00	\$ 2,954.00	6.01%
54000 SUPPLIES	\$ 50,100.00	\$ 44,763.12	89.35%	\$ 55,000.00	\$ 4,900.00	9.78%
54002 EXPENSES	\$ 13,805.00	\$ 2,104.19	15.24%	\$ 7,110.00	\$ (6,695.00)	-48.50%
54003 EQUIPMENT	\$ 100,410.00	\$ 44,566.99	44.39%	\$ 140,410.00	\$ 40,000.00	39.84%
54006 BLDG. MAINT - ALL STATIONS	\$ 127,180.00	\$ 48,722.18	38.31%	\$ 130,995.00	\$ 3,815.00	3.00%
54007 UNIFORMS	\$ 21,450.00	\$ 13,773.25	64.21%	\$ 26,400.00	\$ 4,950.00	23.08%
54008 VEH & EQUIP MAINT	\$ 129,619.00	\$ 87,856.52	67.78%	\$ 136,302.00	\$ 6,683.00	5.16%
54012 WELLNESS	\$ 39,632.00	\$ 10,710.20	27.02%	\$ 32,000.00	\$ (7,632.00)	-19.26%
57751 KFR EQUIP RESERVE	\$ 50,000.00	\$ -	0.00%	\$ -	\$ (50,000.00)	-100.00%
Total 12210 FIRE	\$ 3,788,910.00	\$ 2,167,712.58	57.21%	\$ 4,150,908.00	\$ 361,998.00	9.55%

Fire 12210 – account narratives

		NARRATIVE	FY 2027 PROPOSED MANAGERIAL BUDGET
12210	51011 DEPARTMENT HEAD	Chief	\$ 132,924.00
12210	51012 SALARIES	Deputy Chief Operations, Deputy Chief EMS/Training, LTs, Captains and FFs	\$ 2,098,110.00
12210	51013 PART TIME ON CALL FIRE	Call company line to cover salaries for emergency calls, details, storm coverage, monthly mandated training.	\$ 132,844.00
12210	51014 ADMIN ASSIST	2 Administrative Assistants, medical control and Assistant Medical Control Directors	\$ 124,043.00
12210	51016 SALARIES PER DIEM EMS	Per Diem wages	\$ 324,686.00
12210	51019 OVERTIME	Overtime to cover vacations, sick leave, personal and floating holidays, anticipated employee leaves, mandatory training salary hours, prelude, town events/details. Minimum staffing is 6 personnel per day.	\$ 410,150.00
12210	51020 HOLIDAYS	Holiday pay per union contract	\$ 182,000.00
12210	52001 TELEPHONE	Telephone stations, cell phone for apparatus and Chiefs, cellular connectivity for apparatus, IPADS/MDTS	\$ 30,715.00
12210	52009 GAS/FUEL	fuel for all fleet vehicles	\$ 57,500.00
12210	53006 TRAINING/SEMINARS	Training for all staff	\$ 77,620.00
12210	53020 LICENSING/INNOC.	Various licensing for State of Maine and software which include: State Ambulance licenses, State EMS license, MEMS testing fees, CLIA laboratory, Aladtec, EMS manager online scheduler, International Association of Chiefs, KNO2, PowerDMS, KNOX box cloud, radio licenses, JAMF and ESPER, Federal licensing, elevators, Versio EMS dictation and Handtevy Pediatric EMS.	\$ 52,099.00
12210	54000 SUPPLIES	Office supplies and EMS supplies	\$ 55,000.00
12210	54002 EXPENSES	Memberships, Training expenses, lamResponding, YCEMA, hiring promotion process	\$ 7,110.00
12210	54003 EQUIPMENT	Fire Turnout Gear, helmets, boots, leather gloves, fire hoods, Forestry clothing, portable microphones, portable batteries, new firefighter gear/equipment, foam, equipment for Stations (Central, Washington Hose & West Kennebunk)	\$ 140,410.00
12210	54006 BLDG. MAINT - ALL STATIONS	Street Lights, Water, sprinkler system charge, inspections, maintenance contracts, fire alarm monitoring, pest management services, spectrum cable, HVAC contracts, mechanical services, air testing, floor waxing, sprinkler system, cleaning supplies, overhead door maintenance, heating, sewer, elevator maintenance, fitness room, electrical maintenance, etc.	\$ 130,995.00
12210	54007 UNIFORMS	Duty uniforms for all FTEs per contract. Class A uniform per contract, call force and per diem uniforms	\$ 26,400.00
12210	54008 VEH & EQUIP MAINT	Increase budget for hourly increases of mechanics at Scarborough public works; commercial vehicle inspections; portable & mobile radio maintenance; breathing air compressor; Stryker maintenance plan; vehicle maintenance for fire and EMS; gear extraction dryer; SCBA flow testing; fire apparatus pump testing; ground and aerial ladder testing and hose training	\$ 136,302.00
12210	54012 WELLNESS	Physical Exams, vaccinations, medical expenses, Psych evaluations, officer wellness and physical agility exam	\$ 32,000.00
12210	57751 KFR EQUIP RESERVE	N/A FY27	\$ -
	Total 12210 FIRE		\$ 4,150,908.00

Kennebunk Fire Rescue (KFR) 12210 Fire



Kennebunk Fire Rescue 12220 Civil Emergency Preparedness

			2026 BUDGET	YTD EXPENDED 1/29/2026	% USED (1/29/2026)	FY 2027 MANAGERIAL BUDGET	FY 2027 \$ Increase/(Decrease)	FY 2027 % Change
Dept: 12220 CIVIL EMERGENCY								
51012	SALARIES		\$ 1,250.00	\$ -	0.00%	\$ 1,250.00	\$ -	0.00%
54003	EQUIPMENT		\$ 3,000.00	\$ 252.00	8.40%	\$ 3,000.00	\$ -	0.00%
54006	BLDG MAINT		\$ 8,000.00	\$ 7,660.35	95.75%	\$ 8,800.00	\$ 800.00	10.00%
Total 12220 CIVIL EMERGENCY PREPARE			\$ 12,250.00	\$ 7,912.35	64.59%	\$ 13,050.00	\$ 800.00	6.53%

Kennebunk Fire Rescue 12225 Lifeguards

			2026 BUDGET	YTD EXPENDED 1/29/2026	% USED (1/29/2026)	FY 2027 MANAGERIAL BUDGET	FY 2027 \$ Increase/(Decrease)	FY 2027 % Change
Dept: 12225 LIFEGUARDS								
51012	SALARIES		\$ 132,940.00	\$ 90,889.63	68.37%	\$ 139,810.00	\$ 6,870.00	5.17%
53006	TRAINING/SEMINARS		\$ 5,300.00	\$ 1,888.17	35.63%	\$ 5,300.00	\$ -	0.00%
54002	EXPENSES		\$ 1,000.00	\$ 1,021.00	102.10%	\$ 1,000.00	\$ -	0.00%
54003	EQUIPMENT		\$ 15,307.00	\$ 73.99	0.48%	\$ 15,307.00	\$ -	0.00%
54012	WELLNESS		\$ 200.00	\$ -	0.00%	\$ 200.00	\$ -	0.00%
Total 12225 LIFEGUARDS			\$ 154,747.00	\$ 93,872.79	60.66%	\$ 161,617.00	\$ 6,870.00	4.44%

Public Services 13300 Highway; 13305 (Recycling); 13315 (Solid Waste); 13400 (Parks)

The Public Services Department strives to preserve and enhance Kennebunk's public infrastructure for the residents, businesses and visitors of the town, making it a sustainable and desirable place to live, work and visit. Services include the maintenance of streets, sidewalks and pathways, streetscapes, parks, beaches, storm drains, traffic signals, buildings and structures, vehicles and equipment. The Public Services division also manages contracted services for the Recycling Center and the PAYT solid waste program.



Personnel: 18 Public Services full-time employees



FY27 Capital:

- Ford F550 Dump Truck w/plow and lift gate
- Digital Message Board
- 25TN Equipment Trailer



The proposed FY27 budget reflects a \$59,358 or a 1.82% increase. This includes a 4% wage adjustment for all employees as well as an increase to annual paving/road maintenance. Gas prices are expected to decrease in the upcoming year and snow removal will be mostly done in house rather than contracting with an outside vendor.

Public Services 13300 Highway

			2026 BUDGET	YTD EXPENDED 1/29/2026	% USED (1/29/2026)	FY 2027 MANAGERIAL BUDGET	FY 2027 \$ Increase/(Decrease)	FY 2027 % Change
Dept: 13300 HIGHWAY								
51011	DEPARTMENT HEAD	\$	123,433.00	\$ 67,229.14	54.47%	\$ 124,171.00	\$ 738.00	0.60%
51012	SALARIES	\$	1,180,027.00	\$ 708,781.97	60.06%	\$ 1,244,561.00	\$ 64,534.00	5.47%
51013	PART TIME	\$	74,794.00	\$ 960.89	1.28%	\$ 43,216.00	\$ (31,578.00)	-42.22%
51014	SECRETARIAL	\$	60,284.00	\$ 18,258.04	30.29%	\$ 47,937.00	\$ (12,347.00)	-20.48%
51019	OVERTIME	\$	95,156.00	\$ 70,849.66	74.46%	\$ 116,886.00	\$ 21,730.00	22.84%
52001	TELEPHONE	\$	23,620.00	\$ 6,066.17	25.68%	\$ 22,799.00	\$ (821.00)	-3.48%
52004	HEAT	\$	28,750.00	\$ 5,082.42	17.68%	\$ 28,750.00	\$ -	0.00%
52005	ELECTRICITY	\$	10,000.00	\$ 5,111.56	51.12%	\$ 12,000.00	\$ 2,000.00	20.00%
52007	SEWER	\$	-	\$ -	0.00%	\$ 3,750.00	\$ 3,750.00	100.00%
52008	WATER	\$	2,000.00	\$ 338.59	16.93%	\$ 2,200.00	\$ 200.00	10.00%
52009	GAS/FUEL	\$	115,000.00	\$ 35,514.75	30.88%	\$ 95,000.00	\$ (20,000.00)	-17.39%
54000	SUPPLIES	\$	17,000.00	\$ 6,591.14	38.77%	\$ 15,000.00	\$ (2,000.00)	-11.76%
54002	EXPENSES	\$	30,000.00	\$ 7,425.01	24.75%	\$ 25,000.00	\$ (5,000.00)	-16.67%
54003	EQUIPMENT	\$	52,500.00	\$ 27,846.20	53.04%	\$ 52,500.00	\$ -	0.00%
54006	BLDG MAINT	\$	16,000.00	\$ 10,873.25	67.96%	\$ 17,600.00	\$ 1,600.00	10.00%
54007	UNIFORMS	\$	29,000.00	\$ 20,968.20	72.30%	\$ 30,000.00	\$ 1,000.00	3.45%
54008	VEHICLE & EQUIP MAINT	\$	199,500.00	\$ 106,958.41	53.61%	\$ 216,052.00	\$ 16,552.00	8.30%
54013	MAINTENANCE	\$	10,000.00	\$ 9,326.99	93.27%	\$ 10,000.00	\$ -	0.00%
55000	SALT	\$	250,908.00	\$ 61,169.18	24.38%	\$ 250,908.00	\$ -	0.00%
55002	SNOW REMOVAL	\$	40,000.00	\$ -	0.00%	\$ 20,000.00	\$ (20,000.00)	-50.00%
55004	COLD PATCH	\$	5,000.00	\$ 1,712.48	34.25%	\$ 5,000.00	\$ -	0.00%
55005	CRUSHED GRAVEL	\$	5,000.00	\$ -	0.00%	\$ 5,000.00	\$ -	0.00%
55006	STREET STRIPING	\$	95,000.00	\$ 88,542.21	93.20%	\$ 92,000.00	\$ (3,000.00)	-3.16%
55007	STREET SIGNS	\$	10,000.00	\$ 6,148.48	61.48%	\$ 10,000.00	\$ -	0.00%
55008	VACUUM CATCH	\$	28,000.00	\$ 23,100.00	82.50%	\$ 28,000.00	\$ -	0.00%
57509	ROAD PAVING	\$	728,000.00	\$ 301,914.08	41.47%	\$ 770,000.00	\$ 42,000.00	5.77%
57512	CULVERTS & BASINS	\$	7,500.00	\$ 5,893.60	78.58%	\$ 7,500.00	\$ -	0.00%
57752	PATCHING	\$	22,500.00	\$ 18,708.86	83.15%	\$ 22,500.00	\$ -	0.00%
Total 13300 HIGHWAY			\$ 3,258,972.00	\$ 1,615,371.28	49.57%	\$ 3,318,330.00	\$ 59,358.00	1.82%

Highway 13300 – account narratives

		NARRATIVE	FY 2027 PROPOSED MANAGERIAL BUDGET
13300	51011 DEPARTMENT HEAD	Public Services Director	\$ 124,171.00
13300	51012 SALARIES	Full time employees	\$ 1,244,561.00
13300	51013 PART TIME		\$ 43,216.00
13300	51014 ADMINISTRATIVE ASSISTANT	1 FT Administrative Assistant	\$ 47,937.00
13300	51019 OVERTIME	120 hours of OT per Employee	\$ 116,886.00
13300	52001 TELEPHONE	36 Sea Road phones, union member cell phone reimbursement and GPS for fleet	\$ 22,799.00
13300	52004 HEAT	Oil and propane; propane switching to Garrett Pillsbury in FY26	\$ 28,750.00
13300	52005 ELECTRICITY		\$ 12,000.00
13300	52007 SEWER	New with new Highway Garage	\$ 3,750.00
13300	52008 WATER		\$ 2,200.00
13300	52009 GAS/FUEL	Fuel for fleet	\$ 95,000.00
13300	54000 SUPPLIES	office supplies, misc. hardware store items	\$ 15,000.00
13300	54002 EXPENSES	Annual memberships, fleet work order system, mechanic tool allowance, CDL training, physical and EZ Pass	\$ 25,000.00
13300	54003 EQUIPMENT	Misc. tools and equipment; rental equipment; hired equipment (beach raking)	\$ 52,500.00
13300	54006 BLDG MAINT	36 Sea Road building maintenance and repairs	\$ 17,600.00
13300	54007 UNIFORMS	uniforms, boots, PPE for all staff	\$ 30,000.00
13300	54008 VEHICLE & EQUIP MAINT	All Highway, Parks and Facilities vehicle and equipment PM and repairs. Scan tools and annual subscriptions	\$ 216,052.00
13300	54013 MAINTENANCE	Town wide unforeseen repairs and beach stair repairs	\$ 10,000.00
13300	55000 SALT	Projected by tonnage; tons kept flat year over year	\$ 250,908.00
13300	55002 SNOW REMOVAL	Hired Contractor snow removal	\$ 20,000.00
13300	55004 COLD PATCH	Winter pothole patching	\$ 5,000.00
13300	55005 CRUSHED GRAVEL	Aggregate material not associated with road project	\$ 5,000.00
13300	55006 STREET STRIPING	All roads painting including crosswalks and parking lots	\$ 92,000.00
13300	55007 STREET SIGNS	New, replacement and repair street signs and posts	\$ 10,000.00
13300	55008 VACUUM CATCH	Annual catch basis cleaning and culvert jetting	\$ 28,000.00
13300	57509 ROAD PAVING	Annual road maintenance	\$ 770,000.00
13300	57512 CULVERTS & BASINS		\$ 7,500.00
13300	57752 PATCHING	summer patching	\$ 22,500.00
		Total 13300 HIGHWAY	\$ 3,318,330.00

Public Services 13305 Recycling

	2026 BUDGET	YTD EXPENDED 1/29/2026	% USED (1/29/2026)	FY 2027		
				MANAGERIAL BUDGET	FY 2027 \$ Increase/(Decrease)	FY 2027 % Change
Dept: 13305 RECYCLING						
54002 EXPENSES	\$ 471,598.00	\$ 259,741.96	55.08%	\$ 518,602.00	\$ 47,004.00	9.97%
Total 13305 RECYCLING	\$ 471,598.00	\$ 259,741.96	55.08%	\$ 518,602.00	\$ 47,004.00	9.97%

Public Services 13315 Solid Waste

	2026 BUDGET	YTD EXPENDED 1/29/2026	% USED (1/29/2026)	FY 2027		
				MANAGERIAL BUDGET	FY 2027 \$ Increase/(Decrease)	FY 2027 % Change
Dept: 13315 SOLID WASTE						
53032 HAZARDOUS WASTE DISPOSAL	\$ 33,600.00	\$ 52,639.59	156.67%	\$ 25,000.00	\$ (8,600.00)	-25.60%
53036 MSW	\$ 669,527.00	\$ 342,275.55	51.12%	\$ 677,243.00	\$ 7,716.00	1.15%
Total 13315 SOLID WASTE	\$ 703,127.00	\$ 394,915.14	56.17%	\$ 702,243.00	\$ (884.00)	-0.13%

Public Services 13320 Hydrants & Street Lights

	2026 BUDGET	YTD EXPENDED 1/29/2026	% USED (1/29/2026)	FY 2027		
				MANAGERIAL BUDGET	Increase/(Decrease)	% Change
Dept: 13320 HYDRANTS/ST. LIGHTS						
52010 TRAFFIC LT MAINT	\$ 30,000.00	\$ 22,298.53	74.33%	\$ 30,000.00	\$ -	0.00%
52011 ST & TRAFFIC LT	\$ 145,640.00	\$ 63,539.39	43.63%	\$ 150,010.00	\$ 4,370.00	3.00%
52012 HYDRANT RENTAL	\$ 448,079.00	\$ 204,375.06	45.61%	\$ 457,041.00	\$ 8,962.00	2.00%
Total 13320 HYDRANTS & ST LIGHTS	\$ 623,719.00	\$ 290,212.98	46.53%	\$ 637,051.00	\$ 13,332.00	2.14%

Public Services 13400 Parks

	2026 BUDGET	YTD EXPENDED 1/29/2026	% USED (1/29/2026)	FY 2027		
				MANAGERIAL BUDGET	Increase/(Decrease)	% Change
Dept: 13400 PARKS						
54029 PARKS & FIELDS MAINTENANCE	\$ 79,500.00	\$ 33,689.60	42.38%	\$ 79,500.00	\$ -	0.00%
Total 13400 PARKS	\$ 79,500.00	\$ 33,689.60	42.38%	\$ 79,500.00	\$ -	0.00%

General Assistance 14400

The General Assistance Office is staffed with the General Assistance Administrator. Additionally, the GA Administrator provides resources, referrals and information to individuals and families in our community.

		2026 BUDGET	YTD EXPENDED 1/29/2026	% USED (1/29/2026)	FY 2027 MANAGERIAL BUDGET	FY 2027 \$ Increase/(Decrease)	FY 2027 % Change
Dept: 14400 GENERAL ASSISTANCE							
	51012 SALARIES	\$ 12,451.00	\$ -	0.00%	\$ -	\$ (12,451.00)	-100.00%
	52001 TELEPHONE	\$ 500.00	\$ 255.20	51.04%	\$ 500.00	\$ -	0.00%
	53006 TRAINING/SEMINARS	\$ 1,000.00	\$ 65.00	6.50%	\$ 1,000.00	\$ -	0.00%
	53031 GENERAL ASSISTANCE	\$ 20,000.00	\$ 4,979.00	24.90%	\$ 20,000.00	\$ -	0.00%
	54046 HEATING ASSISTANCE	\$ 7,500.00	\$ 3,913.30	52.18%	\$ 7,500.00	\$ -	0.00%
	54047 PROPERTY TAX ASSISTANCE	\$ 20,000.00	\$ -	0.00%	\$ 26,000.00	\$ 6,000.00	30.00%
NEW	NEW AGENCY ASSISTANCE	\$ -	\$ -	0.00%	\$ 56,500.00	\$ 56,500.00	100.00%
	Total 14400 GENERAL ASSISTANCE	\$ 61,451.00	\$ 9,212.50	14.99%	\$ 111,500.00	\$ 50,049.00	81.45%

The FY27 Proposed budget reflects a \$50,049 or 81.45% increase which is attributable to adding a line for Agency Assistance rather than listing out all of the individual non-profit organizations that receive funding on the Town's chart of accounts. The salaries line decreased as a result of the General Assistance role and responsibility transitioning to an employee within another division.

Agencies 144XX

	2026 BUDGET	YTD EXPENDED 1/29/2026	% USED (1/29/2026)	FY 2027 MANAGERIAL BUDGET	FY 2027 \$ Increase/(Decrease)	FY 2027 % Change
Dept: 144XX AGENCY EXPENSES						
54002 THE CHILD ABUSE PREVENTION	\$ 1,000.00	\$ 1,000.00	100%	\$ -	\$ (1,000.00)	-100.00%
54002 YORK COUNTY COMMUNITY ACTION	\$ 7,250.00	\$ 7,250.00	100%	\$ -	\$ (7,250.00)	-100.00%
54002 CARING UNLIMITED	\$ 3,500.00	\$ 3,500.00	100%	\$ -	\$ (3,500.00)	-100.00%
54002 SO. MAINE AREA AGENCY ON AGING	\$ 5,500.00	\$ 5,500.00	100%	\$ -	\$ (5,500.00)	-100.00%
54002 SENIOR CENTER @ LOWER VILLAGE	\$ 3,000.00	\$ 3,000.00	100%	\$ -	\$ (3,000.00)	-100.00%
54002 AMERICAN RED CROSS	\$ 500.00	\$ 500.00	100%	\$ -	\$ (500.00)	-100.00%
54002 COMMUNITY OUTREACH SERVICES	\$ 14,000.00	\$ 14,000.00	100%	\$ -	\$ (14,000.00)	-100.00%
54002 COMMUNITY HARVEST	\$ 11,250.00	\$ 11,250.00	100%	\$ -	\$ (11,250.00)	-100.00%
54002 A PLACE TO START	\$ 3,500.00	\$ 3,500.00	100%	\$ -	\$ (3,500.00)	-100.00%
54002 YORK COUNTY SHELTER	\$ 1,500.00	\$ -	0%	\$ -	\$ (1,500.00)	-100.00%
54002 COMMUNITY GOURMET	\$ 5,000.00	\$ 5,000.00	100%	\$ -	\$ (5,000.00)	-100.00%
54002 NORTHERN LIGHT HEALTH	\$ 1,000.00	\$ 1,000.00	100%	\$ -	\$ (1,000.00)	-100.00%
54002 LIFEFLIGHT MAINE	\$ 1,000.00	\$ 1,000.00	100%	\$ -	\$ (1,000.00)	-100.00%
54002 SWEETSER	\$ 2,000.00	\$ 2,000.00	100%	\$ -	\$ (2,000.00)	-100.00%
Total 144XX AGENCY EXPENSES	\$ 60,000.00	\$ 58,500.00	97.50%	\$ -	\$ (60,000.00)	-100.00%

In FY27, the proposed budget shows a single account for Agency Assistance in the General Assistance ORG (14440) rather than listing all of the individual non-profit organizations on the Town's chart of accounts.

Recreation 15500

The Kennebunk Parks and Recreation Department strives to create community through people, parks and programs by giving those who are pre-school age through senior citizens the opportunity to participate in a wide variety of activities. Some of the benefits offered through the department include: the teaching of vital life skills, building family unity, providing safe places to play, building self-esteem, creating memories and providing space to enjoy nature and increase community pride.



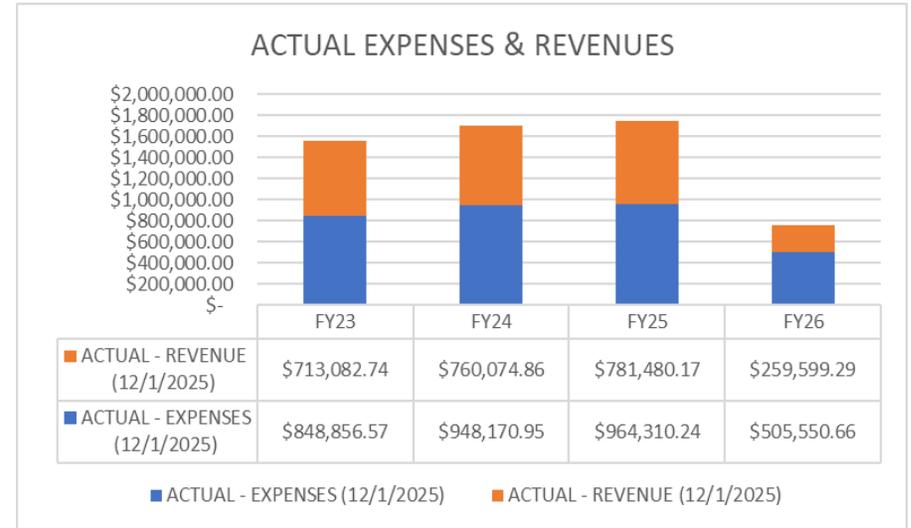
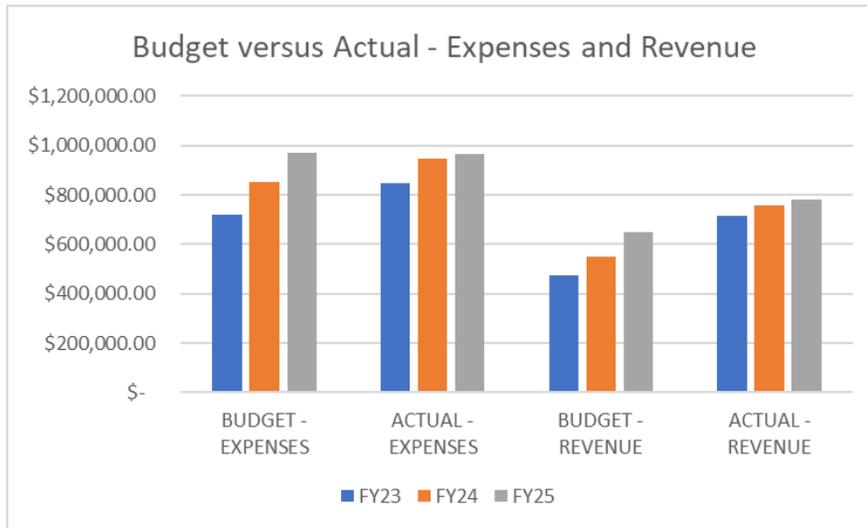
Personnel: 7 full-time employees and up to 100 part-time and seasonal employees.

The FY27 Proposed budget reflects a \$20,552 or 1.80% increase. There are no capital requests for FY27. Reductions in senior programming reflect the decline in participation in the large trips/programs. This is leading the department to plan for one major trip per year instead of two, with the goal of increasing participation in a single larger offering. The proposed budget includes a 4% wage adjustment for all employees as well as the inclusion of a part-time salaries line to reflect the Event Coordinator's wages.

Recreation 15500

	2026 BUDGET	YTD EXPENDED 1/29/2026	% USED (1/29/2026)	FY 2027		
				MANAGERIAL BUDGET	FY 2027 \$ Increase/(Decrease)	FY 2027 % Change
Dept: 15500 RECREATION						
51011 DEPARTMENT HEAD	\$ 112,611.00	\$ 67,693.69	60.11%	\$ 117,115.00	\$ 4,504.00	4.00%
51013 PART TIME	\$ 1,000.00	\$ -	0.00%	\$ 26,600.00	\$ 25,600.00	2560.00%
51014 SECRETARIAL	\$ 62,222.00	\$ 37,054.80	59.55%	\$ 64,723.00	\$ 2,501.00	4.02%
51016 SALARIES	\$ 316,753.00	\$ 173,120.40	54.65%	\$ 316,575.00	\$ (178.00)	-0.06%
51019 OVERTIME	\$ 8,000.00	\$ 6,876.65	85.96%	\$ 8,000.00	\$ -	0.00%
52001 TELEPHONE	\$ 6,600.00	\$ 3,271.87	49.57%	\$ 6,600.00	\$ -	0.00%
52009 GAS/FUEL	\$ 10,000.00	\$ 3,399.66	34.00%	\$ 10,000.00	\$ -	0.00%
53013 PRINT & ADV	\$ 1,500.00	\$ 201.00	13.40%	\$ 1,500.00	\$ -	0.00%
54000 SUPPLIES	\$ 2,500.00	\$ 416.49	16.66%	\$ 2,500.00	\$ -	0.00%
54002 EXPENSES	\$ 2,000.00	\$ 819.73	40.99%	\$ 2,000.00	\$ -	0.00%
54003 EQUIPMENT	\$ 3,500.00	\$ 2,782.16	79.49%	\$ 3,500.00	\$ -	0.00%
54007 UNIFORMS	\$ 2,500.00	\$ -	0.00%	\$ 2,500.00	\$ -	0.00%
54008 VEH MAINT	\$ 6,500.00	\$ 870.85	13.40%	\$ 6,500.00	\$ -	0.00%
54015 TRAINING	\$ 18,000.00	\$ 413.50	2.30%	\$ 15,000.00	\$ (3,000.00)	-16.67%
54017 DUES/SUBSCRIPTIONS	\$ 2,500.00	\$ 110.00	4.40%	\$ 2,500.00	\$ -	0.00%
54018 ASSISTANCE FUND	\$ 5,000.00	\$ 4,163.75	83.28%	\$ 5,000.00	\$ -	0.00%
54021 FIREWORKS	\$ 5,000.00	\$ 6,250.00	125.00%	\$ -	\$ (5,000.00)	-100.00%
54038 PROGRAMS SALARIES	\$ 325,000.00	\$ 254,031.06	78.16%	\$ 340,000.00	\$ 15,000.00	4.62%
54039 PROGRAM COMMODITIES	\$ 10,000.00	\$ 6,989.43	69.89%	\$ 10,000.00	\$ -	0.00%
54059 CHILD CARE	\$ 35,000.00	\$ 9,235.40	26.39%	\$ 35,000.00	\$ -	0.00%
54060 SUMMER CAMP	\$ 70,000.00	\$ 45,925.30	65.61%	\$ 75,000.00	\$ 5,000.00	7.14%
54061 YOUTH PROGRAMS	\$ 65,000.00	\$ 21,471.91	33.03%	\$ 65,000.00	\$ -	0.00%
54062 ADULT & SENIOR PROGRAMS	\$ 65,000.00	\$ 6,130.02	9.43%	\$ 40,000.00	\$ (25,000.00)	-38.46%
54063 SPECIAL EVENTS	\$ 6,000.00	\$ 3,250.53	54.18%	\$ 6,000.00	\$ -	0.00%
Total 15500 RECREATION	\$ 1,142,186.00	\$ 654,478.20	57.30%	\$ 1,161,613.00	\$ 19,427.00	1.70%

Recreation 15500



	BUDGET - EXPENSES	BUDGET REVENUES	ACTUAL - EXPENSES (12/1/2025)	ACTUAL - REVENUE (12/1/2025)
FY23	\$ 719,764.00	\$ 475,000.00	\$ 848,856.57	\$ 713,082.74
FY24	\$ 853,100.00	\$ 550,000.00	\$ 948,170.95	\$ 760,074.86
FY25	\$ 971,804.00	\$ 650,000.00	\$ 964,310.24	\$ 781,480.17
FY26	\$ 1,142,186.00	\$ 815,000.00	\$ 505,550.66	\$ 259,599.29

Facilities 15600

	2026 BUDGET	YTD EXPENDED 1/29/2026	% USED (1/29/2026)	FY 2027		
				MANAGERIAL BUDGET	FY 2027 \$ Increase/(Decrease)	FY 2027 % Change
Dept: 15600 FACILITIES						
54005 CONTINGENT	\$ 25,000.00	\$ 8,012.44	32.05%	\$ 25,000.00	\$ -	0.00%
54019 SEASONAL REST	\$ 80,000.00	\$ 66,380.00	82.98%	\$ 80,000.00	\$ -	0.00%
54023 CEMETERY MAINTENANCE	\$ 10,000.00	\$ 6,300.00	63.00%	\$ 10,000.00	\$ -	0.00%
54025 EASTERN TRAIL MANAGEMENT	\$ 6,500.00	\$ 6,500.00	100.00%	\$ 6,750.00	\$ 250.00	3.85%
54028 STEVENS COMMUNITY CTR	\$ 15,000.00	\$ 6,874.92	45.83%	\$ 15,000.00	\$ -	0.00%
54030 TEEN CENTER	\$ 12,000.00	\$ 4,458.54	37.15%	\$ 12,000.00	\$ -	0.00%
54031 WATERHOUSE CENTER	\$ 15,000.00	\$ 10,316.43	68.78%	\$ 15,000.00	\$ -	0.00%
54065 6 & 7 Dane Street	\$ 25,000.00	\$ 2,301.52	9.21%	\$ 15,000.00	\$ (10,000.00)	-40.00%
Total 15600 FACILITIES	\$ 188,500.00	\$ 111,143.85	58.96%	\$ 178,750.00	\$ (9,750.00)	-5.17%

The FY27 Proposed budget reflects a \$9,750 or 5.17% decrease mostly attributable to the \$10,000 anticipated decrease to expenses related to 6 & 7 Dane Street. There is an open RFP for the redevelopment of the Church property.

Boards and Committees

The Town of Kennebunk is privileged to have a committed group of volunteers who generously give their time and talents to a variety of committees (boards, committees and commissions). The Select Board appoints all committees.



Planning Board 16600

	2026 BUDGET	YTD EXPENDED 1/29/2026	% USED (1/29/2026)	FY 2027 MANAGERIAL BUDGET	FY 2027 \$ Increase/(Decrease)	FY 2027 % Change
Dept: 16600 PLANNING BOARD						
51014 SECRETARIAL	\$ 5,578.00	\$ 4,000.92	71.73%	\$ -	\$ (5,578.00)	-100.00%
54000 SUPPLIES	\$ 250.00	\$ -	0.00%	\$ 250.00	\$ -	0.00%
54002 EXPENSES & COMP PLAN	\$ 9,470.00	\$ 2,805.90	29.63%	\$ 4,000.00	\$ (5,470.00)	-57.76%
Total 16600 PLANNING BOARD	\$ 15,298.00	\$ 6,806.82	44.49%	\$ 4,250.00	\$ (11,048.00)	-72.22%

Conservation Commission 16601

	2026 BUDGET	YTD EXPENDED 1/29/2026	% USED (1/29/2026)	FY 2027 MANAGERIAL BUDGET	FY 2027 \$ Increase/(Decrease)	FY 2027 % Change
Dept: 16601 CONSERVATION COMMISSION						
54002 EXPENSES	\$ 4,250.00	\$ 4,486.50	105.56%	\$ 10,700.00	\$ 6,450.00	151.76%
Total 16601 CONSERVATION COMMISSION	\$ 4,250.00	\$ 4,486.50	105.56%	\$ 10,700.00	\$ 6,450.00	151.76%

Site Plan Review Board 16602

			2026 BUDGET	YTD EXPENDED 1/29/2026	% USED (1/29/2026)	FY 2027 MANAGERIAL BUDGET	FY 2027 \$ Increase/(Decrease)	FY 2027 % Change
Dept: 16602 SITE PLAN REVIEW								
51014	SECRETARIAL		\$ 3,088.00	\$ 146.35	4.74%	\$ -	\$ (3,088.00)	-100.00%
54000	SUPPLIES		\$ 100.00	\$ -	0.00%	\$ 100.00	\$ -	0.00%
54002	EXPENSES		\$ 4,330.00	\$ 1,152.00	26.61%	\$ 2,100.00	\$ (2,230.00)	-51.50%
Total 16602 SITE PLAN REVIEW BOARD			\$ 7,518.00	\$ 1,298.35	17.27%	\$ 2,200.00	\$ (5,318.00)	-70.74%

Zoning Board of Appeals 16603

			2026 BUDGET	YTD EXPENDED 1/29/2026	% USED (1/29/2026)	FY 2027 MANAGERIAL BUDGET	FY 2027 \$ Increase/(Decrease)	FY 2027 % Change
Dept: 16603 ZONING BOARD OF APPEALS								
51014	SECRETARIAL		\$ 1,403.00	\$ 158.52	11.30%	\$ -	\$ (1,403.00)	-100.00%
54000	SUPPLIES		\$ 200.00	\$ -	0.00%	\$ 200.00	\$ -	0.00%
Total 16603 ZONING BOARD OF APPEALS			\$ 1,603.00	\$ 158.52	9.89%	\$ 200.00	\$ (1,403.00)	-87.52%

Board of Assessment Review 16605

			2026 BUDGET	YTD EXPENDED 1/29/2026	% USED (1/29/2026)	FY 2027 MANAGERIAL BUDGET	FY 2027 \$ Increase/(Decrease)	FY 2027 % Change
Dept: 16605 BOARD OF ASSESSMENT REVIEW								
51014	SECRETARIAL		\$ 5,000.00	\$ -	0.00%	\$ 5,000.00	\$ -	0.00%
Total 16605 BOARD OF ASSESSMENT REVIEW			\$ 5,000.00	\$ -	0.00%	\$ 5,000.00	\$ -	0.00%

Historic Preservation Commission 16608

	2026 BUDGET	YTD EXPENDED 1/29/2026	% USED (1/29/2026)	FY 2027		
				MANAGERIAL BUDGET	FY 2027 \$ Increase/(Decrease)	FY 2027 % Change
Dept: 16608 HISTORIC PRESERVATION COMMITTEE						
51014 SECRETARIAL	\$ 5,344.00	\$ 329.26	6.16%	\$ -	\$ (5,344.00)	-100.00%
54000 SUPPLIES	\$ 200.00	\$ -	0.00%	\$ 200.00	\$ -	0.00%
Total 16608 HISTORIC PRESERVATION COMMITTEE	\$ 5,544.00	\$ 329.26	5.94%	\$ 200.00	\$ (5,344.00)	-96.39%

West Kennebunk Village Committee 16612

	2026 BUDGET	YTD EXPENDED 1/29/2026	% USED (1/29/2026)	FY 2027		
				MANAGERIAL BUDGET	FY 2027 \$ Increase/(Decrease)	FY 2027 % Change
Dept: 16612 WEST KENNEBUNK VILLAGE COMMITTEE						
54002 EXPENSES	\$ 4,400.00	\$ 1,336.05	30.36%	\$ 2,300.00	\$ (2,100.00)	-47.73%
Total 16612 WEST KENNEBUNK VILLAGE	\$ 4,400.00	\$ 1,336.05	30.36%	\$ 2,300.00	\$ (2,100.00)	-47.73%

Community Garden Committee 16620

	2026 BUDGET	YTD EXPENDED 1/29/2026	% USED (1/29/2026)	FY 2027 MANAGERIAL BUDGET	FY 2027 \$ Increase/(Decrease)	FY 2027 % Change
Dept: 16620 COMMUNITY GARDEN COMMITTEE						
54002 EXPENSES	\$ 5,000.00	\$ 4,384.67	87.69%	\$ 3,000.00	\$ (2,000.00)	-40.00%
Total 16620 COMMUNITY GARDEN COMMITTEE	\$ 5,000.00	\$ 4,384.67	87.69%	\$ 3,000.00	\$ (2,000.00)	-40.00%

Energy Efficiency & Sustainability Committee 16621

	2026 BUDGET	YTD EXPENDED 1/29/2026	% USED (1/29/2026)	FY 2027 MANAGERIAL BUDGET	FY 2027 \$ Increase/(Decrease)	FY 2027 % Change
Dept: 16621 ENERGY EFFICIENCY COMMITTEE						
54002 EXPENSES	\$ 6,000.00	\$ -	0.00	\$ 6,000.00	\$ -	0.00%
Total 16621 ENERGY EFFICIENCY COMMITTEE	\$ 6,000.00	\$ -	0.00	\$ 6,000.00	\$ -	0.00%

Committee on Aging 16623

	2026 BUDGET	YTD EXPENDED 1/29/2026	% USED (1/29/2026)	FY 2027 MANAGERIAL BUDGET	FY 2027 \$ Increase/(Decrease)	FY 2027 % Change
Dept: 16623 COMMITTEE ON AGING						
54002 EXPENSES	\$ -	\$ 700.00	100.00	\$ -	\$ -	0.00%
Total 16623 COMMITTEE ON AGING	\$ -	\$ 700.00	100.00	\$ -	\$ -	0.00%

Dog Park Committee 16624

Dept: 16624 DOG PARK COMMITTEE

54002 EXPENSES

Total 16624 DOG PARK COMMITTEE

2026 BUDGET	YTD EXPENDED 1/29/2026	% USED (1/29/2026)	FY 2027 MANAGERIAL BUDGET	FY 2027 \$ Increase/(Decrease)	FY 2027 % Change
\$ 250.00	\$ 4,220.58	1688%	\$ 250.00	\$ -	0.00%
\$ 250.00	\$ 4,220.58	1688%	\$ 250.00	\$ -	0.00%

Climate Action Committee

Dept: 16625 CLIMATE ACTION COMMITTEE

54002 EXPENSES

Total 16625 CLIMATE ACTION COMMITTEE

2026 BUDGET	YTD EXPENDED 1/29/2026	% USED (1/29/2026)	FY 2027 MANAGERIAL BUDGET	FY 2027 \$ Increase/(Decrease)	FY 2027 % Change
\$ 2,000.00	\$ -	0%	\$ 2,000.00	\$ -	0.00%
\$ 2,000.00	\$ -	0%	\$ 2,000.00	\$ -	0.00%

Employee Benefits 16650

	2026 BUDGET	YTD EXPENDED 1/29/2026	% USED (1/29/2026)	FY 2027 MANAGERIAL BUDGET	FY 2027 \$ Increase/(Decrease)	FY 2027 % Change
Dept: 16650 EMPLOYEE BENEFITS						
53025 HEALTH BENEFITS	\$ 2,449,777.00	\$ 1,359,457.46	55.49%	\$ 2,522,005.00	\$ 72,228.00	2.95%
53025 HEALTH BENEFITS	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
53026 FICA	\$ 862,235.00	\$ 489,520.96	56.77%	\$ 904,924.00	\$ 42,689.00	4.95%
53027 RETIREMENT	\$ 1,018,488.00	\$ 714,208.86	70.12%	\$ 1,201,481.00	\$ 182,993.00	17.97%
53028 WORKERS COMP	\$ 308,522.00	\$ 76,747.70	24.88%	\$ 308,522.00	\$ -	0.00%
53029 UNEMPL COMP	\$ 14,112.00	\$ 6,994.00	49.56%	\$ 17,416.00	\$ 3,304.00	23.41%
53035 Maine PFML	\$ 53,692.00	\$ 26,571.50	49.49%	\$ 65,400.00	\$ 11,708.00	21.81%
53099 SALARY & WAGE ADJUSTMENTS	\$ 50,000.00	\$ -	0.00%	\$ 50,000.00	\$ -	0.00%
Total 16650 EMPLOYEE BENEFITS	\$ 4,756,826.00	\$ 2,673,500.48	56.20%	\$ 5,069,748.00	\$ 312,922.00	6.58%

The Town covers 82% of employee health insurance, 50% of dental, and 50% of vision insurances. January 1, 2026 Health Insurance premiums increased 6.5% and dental increased 5%. Retirement plans are going to stay flat in FY27 with a 10.2% contribution on MainePERS AC plans and 14.1% for public safety plans (1C); Mission Square is also going to stay flat at 7.5%. The increase to Maine Paid Family Medical Leave Law is to include the Police Department as they are currently going through contract negotiations. A review of all employee benefits was done following open enrollment period and is reflected in the health benefits line with a projected 7% increase effective January 1, 2027 for Health Insurance. The Salary & Wage Adjustment account in the FY27 budget is to implement updated pay plan in the upcoming fiscal year.

Capital 16680

Dept: 16680 CAPITAL PLAN

57501 CAPITAL EXPENDITURES
Total 16680 CAPITAL PLAN

2026 BUDGET	YTD EXPENDED 1/29/2026	% USED (1/29/2026)	FY 2027 MANAGERIAL BUDGET	FY 2027 \$ Increase/(Decrease)	FY 2027 % Change
\$ 1,653,506.00	\$ 675,409.80	0.00	\$ 576,500.00	\$ (1,077,006.00)	-65.13%
\$ 1,653,506.00	\$ 675,409.80	0.00	\$ 576,500.00	\$ (1,077,006.00)	-65.13%

Miscellaneous 17750

Dept: 17750 MISCELLANEOUS

51032 HARBORMASTER
54026 TREE WARDEN
54027 MEMORIAL DAY
Total 17750 MISCELLANEOUS

2026 BUDGET	YTD EXPENDED 1/29/2026	% USED (1/29/2026)	FY 2027 MANAGERIAL BUDGET	FY 2027 \$ Increase/(Decrease)	FY 2027 % Change
\$ 38,902.00	\$ 64,041.45	164.62%	\$ 33,789.00	\$ (5,113.00)	-13.14%
\$ 60,000.00	\$ 23,586.50	39.31%	\$ 45,000.00	\$ (15,000.00)	-25.00%
\$ 1,500.00	\$ 2,500.00	166.67%	\$ 1,500.00	\$ -	0.00%
\$ 100,402.00	\$ 90,127.95	89.77%	\$ 80,289.00	\$ (20,113.00)	-20.03%





Kennebunk Free Library

Dept: 17760 KENNEBUNK FREE LIBRARY

54002 EXPENSES

Total 17760 KENNEBUNK FREE LIBRARY

2026 BUDGET	YTD EXPENDED 1/29/2026	% USED (1/29/2026)
\$ 730,931.00	\$ 433,151.44	59.26%
\$ 730,931.00	\$ 433,151.44	59.26%

FY 2027 MANAGERIAL BUDGET	FY 2027 \$ Increase/(Decrease)	FY 2027 % Change
\$ 760,168.00	\$ 29,237.00	4.00%
\$ 760,168.00	\$ 29,237.00	4.00%



Debt Service

The Debt Service includes all of the principal and interest payments on the General Obligation Bonds that the Town has taken. It also accounts for debt issuances that are to be completed in the second half of FY2026 and final issuances of prior authorized debt in FY2027.

	2026 BUDGET	YTD EXPENDED 1/29/2026	% USED (1/29/2026)	FY 2027 MANAGERIAL BUDGET	FY 2027 \$ Increase/(Decrease)	FY 2027 % Change
DEBT SERVICE FUND						
2013 GO BOND PRINCIPAL	\$ 73,784.00	\$ 73,783.78	100.00%	\$ 73,784.00	\$ -	0.00%
2013 GO BOND INTEREST	\$ 8,161.00	\$ 4,633.89	56.78%	\$ 5,716.00	\$ (2,445.00)	-29.96%
2016 GO BOND PRINCIPAL	\$ 150,000.00	\$ 150,000.00	100.00%	\$ 70,000.00	\$ (80,000.00)	-53.33%
2016 GO BOND INTEREST	\$ 8,675.00	\$ 5,087.50	58.65%	\$ 6,475.00	\$ (2,200.00)	-25.36%
2018 GO BOND PRINCIPAL	\$ 313,211.00	\$ 313,210.53	100.00%	\$ 313,211.00	\$ -	0.00%
2018 GO BOND INTEREST	\$ 36,762.00	\$ 22,295.83	60.65%	\$ 21,101.00	\$ (15,661.00)	-42.60%
2021 GO BOND PRINCIPAL	\$ 663,000.00	\$ 663,000.00	100.00%	\$ 576,000.00	\$ (87,000.00)	-13.12%
2021 GO BOND INTEREST	\$ 162,925.00	\$ 89,750.00	55.09%	\$ 131,950.00	\$ (30,975.00)	-19.01%
2026 BAN INTEREST (ROAD RECONSTRUCTION)	\$ 66,042.00	\$ -	0.00%	\$ 204,898.00	\$ 138,856.00	210.25%
2026 GO BOND PRINCIPAL	\$ 762,167.00	\$ -	0.00%	\$ 681,000.00	\$ (81,167.00)	-10.65%
2026 GO BOND INTEREST	\$ 508,000.00	\$ -	0.00%	\$ 450,975.00	\$ (57,025.00)	-11.23%
2027 GO BOND INTEREST - ISSUANCE (FINAL HIGHWAY GARAGE)	\$ 125,000.00	\$ -	0.00%	\$ 250,000.00	\$ 125,000.00	100.00%
	\$ 2,877,727.00	\$ 1,321,761.53	45.93%	\$ 2,785,110.00	\$ (92,617.00)	-3.22%

Section V: TIF





LINE ID	Expense Item	Budget FY25-26	Proposed FY26-27				District Allocation %			District Allocation \$		
			Proposed FY26-27	Change	% Change	WestK	Route1	LVillage	WestK	Route1	LVillage	
Recurring Expenses												
Annual Dues												
1	Southern Maine Finance Authority	\$ 5,258	\$ 5,258	\$ -	0.00%	30.0%	60.0%	10.0%	\$ 1,577	\$ 3,155	\$ 526	
2	Chamber of Commerce	\$ 10,000	\$ 10,000	\$ -	0.00%	30.0%	60.0%	10.0%	\$ 3,000	\$ 6,000	\$ 1,000	
3	So.Maine Regional Planning & Devel Corp dues	\$ 8,000	\$ 8,000	\$ -	0.00%	30.0%	60.0%	10.0%	\$ 2,400	\$ 4,800	\$ 800	
3a	SMPDC MPO Dues	\$ 10,000	\$ 10,000	\$ -	0.00%	30.0%	60.0%	10.0%	\$ 3,000	\$ 6,000	\$ 1,000	
KDC												
4	Kennebunk Development Corp	\$ 5,000	\$ 5,000	\$ -	0.00%	30.0%	60.0%	10.0%	\$ 1,500	\$ 3,000	\$ 500	
4a	KDC Micro Loan Program Support	\$ -	\$ -	\$ -	-	30.0%	60.0%	10.0%	\$ -	\$ -	\$ -	
Festival Support												
5	Downtown/LV Festival Support - Public Safety & S	\$ 30,000	\$ 40,000	\$ 10,000	33.33%		50.0%	50.0%	\$ -	\$ 20,000	\$ 20,000	
	Downtown/LV Festival Programming	\$ 15,000	\$ 15,000	\$ -	0.00%		50.0%	50.0%	\$ -	\$ 7,500	\$ 7,500	
Community Development/Public Services												
6	Sidewalk and Landscaping Improvements	\$ 81,500	\$ 81,500	\$ -	0.00%	30.0%	60.0%	10.0%	\$ 24,450	\$ 48,900	\$ 8,150	
7	Materials - Sidewalk planters	\$ -	\$ -	\$ -	-				\$ -	\$ -	\$ -	
8				\$ -	-				\$ -	\$ -	\$ -	
9				\$ -	-				\$ -	\$ -	\$ -	
10	Public Transportation	\$ 30,000	\$ 17,000	\$ (13,000)	-43.33%	30.00%	60.00%	10.00%	\$ 5,100	\$ 10,200	\$ 1,700	
11	Traffic Signal Software & Programming Rte 1 Nort	\$ -	\$ -	\$ -	-				\$ -	\$ -	\$ -	
12	Regional Sustainability and Coastal Resiliency Cor	\$ 40,000	\$ 20,000	\$ (20,000)	-50.00%	30.00%	60.00%	10.00%	\$ 6,000	\$ 12,000	\$ 2,000	
Committee Misc.												
13	EDC	\$ 2,000	\$ 2,000	\$ -	0.00%	30.0%	60.0%	10.0%	\$ 600	\$ 1,200	\$ 200	
Contingency												
14	Select Board Contingency for ED	\$ 25,000	\$ 25,000	\$ -	0.00%	30.00%	60.00%	10.00%	\$ 7,500	\$ 15,000	\$ 2,500	
Economic Vitality Department												
15	Marketing	\$ 31,500	\$ 30,882	\$ (618)	-1.96%	30.00%	60.00%	10.00%	\$ 9,265	\$ 18,529	\$ 3,088	
16	Business Outreach expenses	\$ 1,500	\$ 1,500	\$ -	0.00%	30.00%	60.00%	10.00%	\$ 450	\$ 900	\$ 150	
17	Conferences and Training	\$ 2,000	\$ 2,000	\$ -	0.00%	30.00%	60.00%	10.00%	\$ 600	\$ 1,200	\$ 200	
Subtotal Recurring Expenses		\$ 296,758	\$ 273,140	\$ (23,618)	-5.23%				\$ 65,442	\$ 158,384	\$ 49,314	



LINE ID	Expense Item	Budget FY25-26	Proposed FY26-27	Change	% Change	District Allocation %			District Allocation \$		
						WestK	Route1	LVillage	WestK	Route1	LVillage
Town Office Wages											
18	FT Economic Development Director	\$ 123,322	\$ 128,255	\$ 4,933	4.00%	30.00%	60.00%	10.00%	\$ 38,476	\$ 76,953	\$ 12,825
19	FT Communications and Community Engagemen	\$ 83,543	\$ 86,885	\$ 3,342	4.00%	30.00%	60.00%	10.00%	\$ 26,065	\$ 52,131	\$ 8,688
20	Project Mgmt and Engineering - Chris O. 20%	\$ 28,036	\$ 14,579	\$ (13,457)	-48.00%	30.00%	60.00%	10.00%	\$ 4,374	\$ 8,747	\$ 1,458
21	Town Manager ED efforts - 10%	\$ 18,739	\$ 19,488	\$ 750	4.00%	30.00%	60.00%	10.00%	\$ 5,846	\$ 11,693	\$ 1,949
22	Community Development Support - Lee Jay 20%	\$ 22,586	\$ 11,745	\$ (10,841)	-48.00%	30.00%	60.00%	10.00%	\$ 3,523	\$ 7,047	\$ 1,174
Subtotal Town Office Wages		\$ 276,226	\$ 260,952	\$ (15,275)	-5.79%				\$ 78,285	\$ 156,571	\$ 26,095
EDC Projects and Town Requested Assets											
23	Cell Service Upgrade	\$ 20,000	\$ 5,000	\$ (15,000)	-75.00%		100.00%		\$ -	\$ 5,000	\$ -
23a	Fiber to the Premise Upgrade	\$ -	\$ -	\$ -					\$ -	\$ -	\$ -
24	Branding	\$ -	\$ -	\$ -					\$ -	\$ -	\$ -
25	Traffic Lights and Related Equipment	\$ 50,000	\$ 50,000	\$ -	0.00%	10.00%	80.00%	10.00%	\$ 5,000	\$ 40,000	\$ 5,000
26	Streetscan Pavement Mgmt Service	\$ -	\$ -	\$ -					\$ -	\$ -	\$ -
27	Micro Loan Funding	\$ -	\$ -	\$ -					\$ -	\$ -	\$ -
28	Downtown Parking Enhancements	\$ 25,000	\$ -	\$ (25,000)	-100.00%		100.00%		\$ -	\$ -	\$ -
29	LV Boardwalk replacement	\$ -	\$ -	\$ -					\$ -	\$ -	\$ -
30	Fire/Brush/Forestry Truck	\$ 15,000	\$ -	\$ (15,000)	-100.00%	100.00%			\$ -	\$ -	\$ -
31	Cable Franchise and Ordinance Updates	\$ -	\$ -	\$ -					\$ -	\$ -	\$ -
32	Downtown Master Plan	\$ 5,000	\$ 100,000	\$ 95,000	1900.00%		100.00%		\$ -	\$ 100,000	\$ -
33	Replace Sidewalk Brick Store Museum	\$ 175,000	\$ -	\$ (175,000)	-100.00%		100.00%		\$ -	\$ -	\$ -
34	Economic Development Plan Implementation	\$ 25,000	\$ 120,000	\$ 95,000	380.00%	30.00%	60.00%	10.00%	\$ 36,000	\$ 72,000	\$ 12,000
35	TIF Document Review/Future Planning	\$ 5,000	\$ 5,000	\$ -	0.00%	30.00%	60.00%	10.00%	\$ 1,500	\$ 3,000	\$ 500
36	Wayfinding	\$ 10,000	\$ 10,000	\$ -	0.00%		50.00%	50.00%	\$ -	\$ 5,000	\$ 5,000
Subtotal EDC Projects and Town Requested Assets		\$ 330,000	\$ 290,000	\$ (40,000)	-35.87%				\$ 42,500	\$ 225,000	\$ 22,500



LINE ID	Expense Item	Budget FY25-26	Proposed FY26-27	Change	% Change	District Allocation %			District Allocation \$		
						WestK	Route1	Lvillage	WestK	Route1	Lvillage
Debt Payment											
	Bond Payments	\$ 684,682	\$ 675,908	\$ (8,774)	-1.28%	Based on GO Bonds			\$ 522,037	\$ 112,938	\$ 40,933
	Subtotal Debt Payment	\$ 684,682	\$ 675,908	\$ (8,774)	-1.27%				\$ 522,037	\$ 112,938	\$ 40,933
	Grand Total	\$ 1,587,666	\$ 1,500,000	\$ (87,666)	-5.78%				\$ 708,264	\$ 652,893	\$ 138,842

Appendix A – Glossary of Terms

Appropriation – An amount that is budgeted to be used, typically from tax revenues, authorized through Town Meeting.

Assigned Fund Balance – This includes amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. The authority for assigning fund balance is given through the Charter and is expressed by the Select Board.

Assessed Valuation – A value that is established for real and personal property for use as a basis for levying property taxes.

Audited Financial Statements – Per the Town Charter, each year, a Certified Public Accountant is contracted for the purpose of conducting the annual audit of the prior fiscal year municipal finances, as authorized by law. The audit shall be conducted in accordance with Government Auditing Standards promulgated by the U.S. Government Accountability Office.

Balanced Budget – A budget where revenues equal expenditures. Use of fund balance can be budgeted as a revenue to ensure that the budget remains balanced, even when some use of fund balance is included in the budget. Overlay can be budgeted as an expense to ensure the budget remains balanced, even when some surplus to replenish fund balance is planned.

Bond Authorization – The formal process of giving the authority to issue bonds. In the Town of Kennebunk the annual Town Meeting vote gives the authority for the Town to issue bonds.

Bond Issuance – After the authority is obtained, the act of obtaining the bond and the proceeds is done; this can be through the bond market, banking institution or the Maine Municipal Bond Bank. The Town works with bond counsel and financial advisor to obtain the debt obligation.

Budget – The municipal budget details all of the expenses and revenues that the Town of Kennebunk needs to provide quality services for its residents for a full fiscal year. The municipal budget is a legally adopted document, which means that it can only be changed at the legislative body level, which for the Town of Kennebunk is the residents through election.

Business-Type-Activities – These activities are normally intended to recover all or a significant portion of their costs through user fees and/or charges to external users for goods and/or services. These activities are described as the Enterprise Fund for the Town of Kennebunk.

Capital Asset – A capital asset is a tangible item that costs in excess of \$5,000 and has a useful life greater than 1 year.

Capital Improvement Planning – A Capital Improvement Plan (CIP) is a document that focuses on the implementation of community and Town goals through detailed recommendations on capital spending that meets the needs for the current and forecasted future fiscal years. This multi-year scheduling tool provides an identifiable framework for informed decision-making. It is updated annually as part of the regular budget process and forecasts the next five fiscal years for all of the Town's capital assets.

Committed Fund Balance – This includes amounts that can be used only for specific purposes determined by a formal action of the inhabitants of the Town. The inhabitants of the Town through Town meetings are the highest level of decision-making authority of the Town. Commitments may be established, modified or rescinded only through a Town Meeting vote.

Contingency Account – A budgetary reserve account set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

Debt Service – Payment of debt obligations in the form of principal and interest to holder of a government’s debt instrument.

Enterprise Fund – Funds that charge fees for service to external users. The Enterprise Fund is described as ‘self-supporting’ in that it raises enough revenue to cover expenses.

Fiscal Year – Per the Town Charter, the fiscal year begins on July 1st and ends on June 30th. The fiscal year is defined by the year in which it ends.

Fund Accounting – Governmental organizations make use of fund accounting in order to maintain transparency in the flow and use of certain financial assets. Funds are defined by a set of self-balancing accounts. Some funds are required to be established by State law. However, management establishes many other funds to help it control and manage money for specific purposes or to show that it is meeting legal responsibilities for using certain taxes, grants or other money.

GAAP – Generally Accepted Accounting Principles (GAAP) is a uniform minimum standard/guideline for financial accounting and reporting. These guidelines govern the form and content of the basic financial statements and encompass the conventions, rules and procedures necessary to define accepting accounting principles at a particular period in time.

General Fund – This is the main fund through which revenue and expenses flow each year. It is used to account for all financial resources except those required to be accounted for in another fund; it includes the operation budgets for all divisions. This is a major fund for the Town of Kennebunk.

General Obligation Bond (GO Bond) – Bonds that finance a variety of public projects such as infrastructure, buildings and improvements; the repayment of these bonds is typically appropriated at time of budget through tax revenues. These bonds are backed by the full faith and credit of the issuing government.

Government Activities – Activities that are supported by taxes and intergovernmental revenues (federal and state grants). This includes the majority of the Town’s services such as general government, public safety, recreation and culture, health and welfare, public works, education, employee benefits and agency requests.

Impact Fees – Impact fees are special charges levied for new development to cover the cost of related capital expansion and other increased costs of services.

Infrastructure Assets – Assets that include roads, bridges, traffic signals, etc. These infrastructure assets are likely to be the largest asset class of the Town.

Internal Controls – A set of measures put into place to ensure that the integrity of financial and accounting data are protected; there are three types of internal controls that include preventive, detective and corrective.

Major Fund – Funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds. Any other fund may be reported as a major fund if the government’s officials believe that fund is particularly important to the financial statement users (GASB Statement No. 34).

Mil Rate/Property Tax Rate – The property tax rate which is based on the valuation of property. A tax rate of one mil is equal to one dollar of taxes on each \$1,000 of property valuation.

Modified Accrual Basis of Accounting – An accounting method that combines elements of the two primary accounting methods: cash and accrual. This method helps government entities determine if current year revenues are enough to cover current year expenditures. The Modified Accrual basis focuses on the flow of financial resources and recognizes revenues when they are measurable and available (collectible within the current period) and expenses when they are recognized and incurred; it aims to provide a more accurate representation of the government entity's financial position.

Nonspendable Fund Balance – This includes amounts that cannot be spent either because they are not in spendable form or because they are legally or contractually required to be maintained intact.

Operating Budget – The portion of the budget for daily operations that provide basic governmental services. The operating budget contains appropriations for expenditures that include personnel, maintenance and repairs, contractual services, utilities, supplies, etc.

Permanent Fund – to account for assets held by the Town that are legally restricted pursuant to Title 30-A§5653 of the Maine State Statutes; accounts for resources that are legally restricted so that earnings on investments may be used, not the principal.

Program Revenues – Program revenues include all directly related income items applicable to a particular program (charges to customers or applicants for goods, services or privileges provided, operating or capital grants and contributions, including special assessments).

Reserve Fund – A separate account that is restricted for a specific purpose and is, therefore, not available for general appropriation. This may be used for financing/tracking the acquisition or reconstruction of a specific capital improvement and/or project. The purpose of reserves is to set funds for specific projects, acquisitions, renovations, or reconstruction of capital improvements, capital equipment or paying a funded debt service in accordance with 30-A M.R.SA §5801.

Restricted Fund Balance – This includes amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors or the laws or regulations of other governments.

Special Revenue Fund – To account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Unassigned Fund Balance – The Unassigned Fund Balance is defined in the audited financial statements as General Fund assets less General Fund liabilities less any portion of the General Fund fund balances that is restricted, committed or assigned less any negative fund balances on any other governmental funds.

Tax Increment Finance (TIF) Districts – The TIF program is locally driven and is a flexible finance tool used by municipalities to leverage new property taxes generated by a specific program or projects within a defined geographic district. . The municipality defines the district size, determines the amount of new taxes to be captured, identifies allowable public and private projects along with the term up to 30 years.

Town of Kennebunk



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