



CITY OF BANGOR RESOLVE

06/09/2025 25-203, As Am

Date: 06/09/2025

Item No: 25-203, As Amended

Assigned to Councilor: Fournier

Appropriation for Municipal Year 2026

Be it Resolved by the City Council of the City of Bangor that,

THAT the sum of one hundred thirty-seven million, seven hundred three thousand, eight hundred seventy-nine (\$137,703,879) is hereby appropriated in the General Fund for the Municipal Year 2026 in accordance with the schedule of appropriations attached hereto; and

BE IT FURTHER RESOLVED THAT in addition to such other revenues as are estimated to be available to meet the above appropriations including the Homestead and Business Equipment Tax Exemption reimbursement, the sum of seventy-one million, seventy-four thousand, four hundred twelve dollars (\$71,074,412) be raised by assessment upon the estates of the inhabitants of the City of Bangor and upon the estates of non-resident proprietors within said City for the present Municipal Year; and

BE IT FURTHER RESOLVED THAT the list of tax assessment upon the estates in Bangor for all City taxes, together with all assessments and charges made under the provisions of the Maine Revised Statutes annotated, Title 30A, Section 3406 and 3442 to 3445 inclusive, and the City's due proportion of the County Tax, in the amount of five million, one hundred seventy-one thousand, eight hundred twenty-seven dollars (5,171,827) for the period of July 1, 2025 through June 30, 2026, shall be committed by the Assessor to the Tax Collector and one-half of said taxes shall be due and payable on the 15th day of September, 2025 with the remaining one-half of said taxes due and payable on the 16th day of March, 2026; and

BE IT FURTHER RESOLVED THAT interest at the maximum State approved rate of 7.5% per annum for 2025 shall be collected on the first half of said taxes from September 16, 2025, if not voluntarily paid to the Finance Director on or before September 15, 2025; and

BE IT FURTHER RESOLVED THAT interest at the maximum State approved rate of 7.5% per annum for 2025 shall be collected on the second half of said taxes from March 17, 2026, if not voluntarily paid to the Finance Director on or before March 16, 2026; and

BE IT FURTHER RESOLVED THAT in each case, said interest shall be added to and become a part of said taxes; and

BE IT FURTHER RESOLVED THAT interest at the maximum State approved rate of 7.5% per annum for 2025 shall be collected on any sewer/stormwater charges billed July 1, 2025 to June 30, 2026, if not voluntarily paid to the Finance Director on or before the due date for each respective billing; and

BE IT FURTHER RESOLVED THAT in the event a taxpayer/owner pays an amount in excess of that finally assessed or billed, the overpayment shall be repaid to the taxpayer/owner with interest from the date of the payment to the date of the refund at an interest rate of 3.50%; provided that, however, the Tax Collector is authorized to apply any overpayment as prepayment of taxes or sewer/stormwater charges not yet committed or billed with an interest rate of 0.00% on the prepayment; and

BE IT FURTHER RESOLVED THAT the Tax Collector shall apply all tax payments to the oldest balance due on that account and all sewer/stormwater payments to the oldest stormwater balance due on that account first and then to the oldest sewer balance due on that account regardless of any instructions the taxpayer/owner may give. If, however, a tax, sewer or stormwater lien has matured, the Tax Collector may not accept payment on that account unless a workout agreement is in place or approval has been granted by the Finance Committee of the Council to accept payment or the taxpayer or owner signs a partial payment waiver form. If a taxpayer/owner has more than one tax account, any payment shall be applied to the oldest balance due unless the taxpayer/owner specifies the account against which the payment is to be applied; and

BE IT FURTHER RESOLVED THAT the Appropriation for Municipal Year 2026 for the following Enterprise Funds is hereby authorized and approved by the Bangor City Council in accordance with the schedule of appropriations and revenues attached hereto: the Airport Fund, the Sewer Fund, the Storm Water Utility Fund, the Bass Park Fund, the Parking Fund, the Golf Course, and the Economic Development Fund; and

BE IT FURTHER RESOLVED THAT the Council hereby formally appropriates any cash contributions or donations received during this budget year to the appropriate Department and purpose for which such contribution or donation has been made and, where such contribution or donation is equal to or less than \$25,000, said appropriation to become effective upon receipt of funds; and

BE IT FURTHER RESOLVED THAT the Council hereby authorizes the City Manager to implement a three percent (3.0%) general pay adjustment to the City Pay Plan for eligible non-unionized employees effective for the pay date of July 10, 2025; and

BE IT FURTHER RESOLVED THAT the Council hereby formally appropriates any grants from the State of Maine or the Government of the United States of America received during this budget year where such grant is equal to or less than \$50,000, said appropriation to become effective upon receipt of funds; and

BE IT FURTHER RESOLVED THAT the Council hereby formally appropriates any insurance proceeds received during this budget year to the appropriate Department for the purpose of repairing or replacing the damaged property, said appropriation to become effective upon receipt of funds.

BE IT FURTHER RESOLVED THAT \$40,000 of unexpended funds remaining within the Finance Department Information Services Division FY 2025 budget are hereby carried forward to FY 2026 to fund Computer Replacements; and

BE IT FURTHER RESOLVED THAT \$75,000 of unexpended funds remaining within the Public Works Department Highways Division FY 2025 budget are hereby carried forward to FY 2026 to fund a flail mower replacement; and

BE IT FURTHER RESOLVED THAT \$20,000 of unexpended funds remaining within the Human Resources Department FY 2025 budget are hereby carried forward to FY 2026 human resource related legal expenses.

6/17/2025

**Estimated General Fund
Municipal Property Tax Rate Calculation
2025 and 2026**

	Adopted FY 25	Proposed FY 26	\$ Change	% Change
City Expenses				
Operating Expenses	62,368,528	66,726,702	4,358,174	7.0%
Capital Expenses	1,073,100	1,260,900	187,800	17.5%
Debt Service/TIF	4,238,101	4,197,910	(40,191)	-0.9%
Pension Obligation Debt Service	2,913,598	3,000,251	86,653	3.0%
Voter Approved Debt Service	199,875	196,125	(3,750)	-1.9%
Total City Expenses	70,793,202	75,381,888	4,588,686	6.5%
School Expenses				
Operating Expenses	57,350,920	59,663,968	2,313,048	4.0%
Debt Service	2,180,000	2,380,000	200,000	9.2%
Local Share Adult Education	263,023	278,023	15,000	5.7%
Total School Expenses	59,793,943	62,321,991	2,528,048	4.2%
Total Expenses	130,587,145	137,703,879	7,116,734	5.4%
Less: Non- Tax Revenues				
City	39,894,370	44,512,814	4,618,444	11.6%
School	29,867,095	31,912,480	2,045,385	6.8%
Total Non-Tax Revenues	69,761,465	76,425,294	6,663,829	9.6%
Proposed Tax Levy				
City	30,898,832	30,869,074	(29,758)	-0.1%
School	29,926,848	30,409,511	482,663	1.6%
County	5,035,544	5,171,827	136,283	2.7%
Overlay	314,000	315,000	1,000	0.3%
Total Tax Levy	66,175,224	66,765,412	590,188	0.9%
Total Assessed Value	4,055,031,300	4,299,438,400	244,407,100	6.0%
Less Downtown TIF DD	230,147,600	243,446,300	13,298,700	5.8%
Less Homestead	130,674,700	128,558,200	(2,116,500)	-1.6%
Less BETE Exempt	128,795,500	155,587,300	26,791,800	20.8%
Net Available Taxable Assessed Value	3,565,413,500	3,771,846,600	206,433,100	5.8%
Proposed Tax Rate				
City (Including Overlay)	8.75	8.27	(0.48)	-5.5%
School	8.39	8.06	(0.33)	-3.9%
County	1.41	1.37	(0.04)	-2.8%
Total	18.55	17.70	(0.85)	-4.6%

EXPENDITURE SUMMARY

		FY 25	FY 26
City			
	Operating	62,368,528	66,726,702
	Capital	1,073,100	1,260,900
	Debt Service/TIF	4,238,101	4,197,910
	Pension Obligation Debt	2,913,598	3,000,251
	Voter Approved Debt Service	199,875	196,125
	Subtotal	70,793,202	75,381,888
School			
	Operating	57,613,943	59,941,991
	Debt Service	2,180,000	2,380,000
	Subtotal	59,793,943	62,321,991
Enterprise Funds			
	Airport	25,092,036	25,547,816
	Sewer	11,851,270	11,714,492
	Stormwater	1,649,839	1,649,495
	Bass Park	6,687,538	6,873,081
	Parking	1,014,101	907,459
	Golf Course	973,404	1,067,569
	Economic Development	421,819	609,618
	Subtotal	47,690,007	48,369,530
County		5,035,544	5,171,827
	Total	183,312,696	191,245,236

GENERAL FUND

TITLE	2025	2026
ESTIMATED REVENUE		
REAL PROPERTY TAXES	66,882,862	67,635,224
PERSONAL PROPERTY TAXES	3,561,600	3,439,188
OVERLAY	(314,000)	(315,000)
DOWNTOWN DD TIF	(4,269,238)	(4,309,000)
PROPERTY TAXES	65,861,224	66,450,412
PAYMENT IN LIEU OF TAXES	310,727	367,212
PENALTIES & INT ON TAXES	200,000	200,000
AUTO EXCISE TAX	7,050,000	7,050,000
BOAT EXCISE TAX	15,000	15,000
AIRPLANE EXCISE TAX	1,000	1,000
OTHER TAXES & PENALTIES	7,576,727	7,633,212
VICTUALERS	90,000	90,000
LIQUOR LICENSES	15,000	20,000
INNKEEPERS	16,000	16,000
MOBILE HOME LICENSES	1,900	1,900
SECOND HAND DEALERS	4,000	4,000
DEALERS OLD GOLD & SILVER	700	700
TAXI DRIVERS	6,500	3,000
TAXI CABS	4,000	3,300
EXPLOSIVES & FLAMMABLE MATERIALS	7,000	6,000
BOWLING	375	375
THEATRE	2,000	2,000
AMUSEMENT - DEVICES & PERMITS	8,000	15,000
DANCING	-	800
MARIJUANA	7,000	15,000
FOOD SOVEREIGNTY	50	50
MARRIAGE LICENSE	9,000	8,000
BUILDING PERMITS	425,000	440,000
PLUMBING PERMITS	20,000	17,000
ELECTRICAL PERMITS	100,000	120,000
OIL BURNER PERMITS	8,500	7,000
SHORT TERM RENTALS	42,500	18,000
MISCELLANEOUS PERMITS	30,000	2,400
MISCELLANEOUS LICENSES	25,000	25,000

GENERAL FUND

TITLE	2025	2026
STREET OPENING PERMITS	10,500	10,500
LICENSES & PERMITS	833,025	826,025
DOG IMPOUND FEES	4,500	4,500
ORDINANCE FINES	500	100
FALSE ALARM FEES	15,000	15,000
MISCELLANEOUS	3,000	2,400
FINES, FORFEITS & PENALTIES	23,000	22,000
RENTS	424,500	449,000
FRANCHISE FEES	350,000	250,000
CONCESSIONS	1,000	1,000
TOWING CONTRACT	23,890	23,890
INTEREST ON INVESTMENT	1,150,000	1,100,000
NSF FEES	500	500
USE OF MONEY & PROPERTY	1,949,890	1,824,390
CARES FUNDING	337,671	335,817
OPERATING INDIRECT	1,780,000	1,900,000
PREVENT MAIN INDIRECT	450,000	450,000
OPERATING DIRECT	101,109	300,000
HEALTH NURSING SUBSIDY	169,560	178,588
REVENUE SHARING	11,140,100	12,312,736
SNOWMOBILE REGISTRATION	3,000	3,000
GENERAL ASSISTANCE	1,084,650	1,077,440
HOMESTEAD EXEMPTION	1,862,180	1,734,587
BETE EXEMPT REIMBURSEMENT	1,439,083	1,527,730
OTHER STATE	101,700	168,500
INTERGOVERNMENTAL	26,636,095	28,601,980
HAMPDEN	191,614	202,323
BREWER	434,979	484,004
VOOT	603,764	676,476
INTERGOVERNMENTAL	46,335,505	49,953,181
RECORDING DOCUMENTS	1,100	1,100
VITAL STATISTICS	110,000	110,000
NOTARY & DEDIMUS	7,000	10,000
COPYING	12,000	8,400

GENERAL FUND

TITLE	2025	2026
SAFETY	1,000	500
SALE OF LOTS	3,900	3,900
BURIALS	14,300	14,300
AMBULANCE	2,300,000	2,500,000
FARES	550,000	585,000
ADVERTISING	92,500	90,000
DOG LICENSE FEES	10,000	10,000
HUNT & FISH LICENSE FEES	800	600
QUITCLAIM FEES	2,000	2,500
IFW AGENT FEES	1,700	1,800
AUTO REGISTRATION FEES	72,500	75,000
WITNESS FEES	6,500	6,500
ZONING LETTER FEES	4,000	2,000
CLINIC FEES	65,000	73,000
INSPECTION FEES	500	500
LICENSING FEES COMMERCIAL	1,140	1,140
SOLID WASTE DISPOSAL FEE	441,595	542,700
MAINTENANCE FEES	10,455	10,665
REIMBURSEMENTS	181,291	169,041
PROCESSING FEES	40,000	20,000
CITY WIDE OVERHEAD	82,000	82,000
REFUNDS	102,500	107,000
CHARGES FOR SERVICES - SOFTBALL	34,000	34,000
CHARGES FOR SERVICES - CANOE RACE	28,000	35,000
CHARGES FOR SERVICES - FATHER/DAUGHTER DANCE	15,000	15,000
CHARGES FOR SERVICES - SOCCER	17,000	17,000
DAILY ADMISSIONS	45,000	45,000
SEASON PASSES	2,400	2,400
SWIM LESSONS	5,400	5,400
HOURLY RENTALS	1,200	1,200
KIDS CAVE	410,000	460,000
CHARGES FOR SERVICES	2,181,000	2,325,500
CHARGES FOR SERVICES - BANGOR HOUSING AUTHORITY	50,086	50,086
CHARGES FOR SERVICES - MDEA	377,983	377,983
MISCELLANEOUS	233,980	235,330
OUTSIDE ASSIGNMENTS	394,736	439,936
WARRANTY PAYMENTS	2,500	10,000
SERVICE CHARGES - AIRPORT	465,363	479,324

GENERAL FUND

TITLE	2025	2026
SERVICE CHARGES - SEWER	189,831	195,526
SERVICE CHARGES - GOLF	33,769	34,782
SWEEPING CHARGES - SEWER	35,647	35,647
SWEEPING CHARGES - STORMWATER	72,375	72,375
COMMUNITY DEVELOPMENT BLOCK GRANT	57,688	53,240
GRANTS	225,528	227,323
CAPITAL IMPROVEMENT FUND	875,764	786,787
AIRPORT	847,273	983,964
SEWER	220,166	254,200
STORMWATER UTILITY	26,880	33,932
BASS PARK	72,500	40,000
PARKING	38,568	39,938
GOLF COURSE	46,982	51,523
ECONOMIC DEVELOPMENT FUND	1,737	1,693
CHARGES FOR SERVICES	11,122,137	11,771,735
TRANSFER FROM ADOPT A PARK	7,000	-
OPERATING TRANSFERS	7,000	-
TRANSFER FROM WORKERS COMP - CITY	13,000	13,000
TRANSFER FROM ASSIGNED FUND BALANCE	1,780,181	4,250,251
DESIGNATED FUND BALANCE	1,793,181	4,263,251
CONTRIBUTIONS	2,500	8,000
INSURANCE SETTLEMENTS	70,000	70,000
SALE OF ASSETS	40,000	45,000
SALE OF SALVAGE	8,500	8,500
OTHER	121,000	131,500
TOTAL ESTIMATED REVENUE	135,622,689	142,875,706

GENERAL FUND

TITLE	2025	2026
SALARIES & FRINGES	20,101	20,130
SUPPLIES	4,150	3,750
CONTRACTUAL SERVICES	9,970	14,306
INTERFUND CHARGE/TRANSF	2,800	1,950
CITY COUNCIL	37,021	40,136
SALARIES & FRINGES	412,298	496,001
SUPPLIES	2,730	3,230
CONTRACTUAL SERVICES	42,595	43,909
INTERFUND CHARGE/TRANSF	3,500	3,500
OUTLAY	450	-
CITY CLERK	461,573	546,640
SALARIES & FRINGES	42,937	78,274
SUPPLIES	2,950	2,950
CONTRACTUAL SERVICES	28,000	27,500
INTERFUND CHARGE/TRANSF	19,800	19,800
OUTLAY	2,000	2,000
ELECTIONS	95,687	130,524
SALARIES & FRINGES	310,202	360,516
SUPPLIES	8,200	10,700
CONTRACTUAL SERVICES	132,722	147,666
INTERFUND CHARGE/TRANSF	8,000	8,500
MISCELLANEOUS	20,000	20,000
CREDITS	(15,000)	(15,000)
TREASURY	464,124	532,382
SALARIES & FRINGES	402,808	465,084
SUPPLIES	4,110	4,550
CONTRACTUAL SERVICES	26,244	27,650
INTERFUND CHARGE/TRANSF	2,980	3,000
MISCELLANEOUS	-	16,880
ASSESSING	436,142	517,164
SALARIES & FRINGES	321,705	345,519
SUPPLIES	5,008	7,384
CONTRACTUAL SERVICES	15,533	18,159

GENERAL FUND

TITLE	2025	2026
INTERFUND CHARGE/TRANSF	110	100
MISCELLANEOUS	1,743	1,200
LEGAL	344,099	372,362
GOVERNANCE	1,838,646	2,139,208
SALARIES & FRINGES	703,920	682,204
SUPPLIES	3,100	3,200
CONTRACTUAL SERVICES	22,950	23,852
INTERFUND CHARGE/TRANSF	500	300
CITY MANAGER	730,470	709,556
SALARIES & FRINGES	340,317	372,929
SUPPLIES	57,500	57,250
CONTRACTUAL SERVICES	580,890	608,640
INTERFUND CHARGE/TRANSF	500	500
MISCELLANEOUS	30,000	30,000
CREDITS	(809,208)	(817,422)
WORKER'S COMPENSATION	199,999	251,897
INSURANCE	265,588	304,750
SALARIES & FRINGES	274,364	290,908
SUPPLIES	3,600	3,600
CONTRACTUAL SERVICES	78,668	35,263
INTERFUND CHARGE/TRANSF	3,650	6,000
OUTLAY	250	250
HUMAN RESOURCES	360,532	336,021
SALARIES & FRINGES	2,982,671	3,297,731
SUPPLIES	51,250	70,500
CONTRACTUAL SERVICES	344,832	520,300
UTILITIES	46,500	46,500
INTERFUND CHARGE/TRANSF	1,547,000	1,492,936
MISCELLANEOUS	500	500
DEBT SERVICE	72,732	74,895
OUTLAY	9,000	9,000
CREDITS	(170,061)	(225,961)

GENERAL FUND

TITLE	2025	2026
COMMUNITY CONNECTOR	4,884,424	5,286,401
SALARIES & FRINGES	74,830	84,535
CONTRACTUAL SERVICES	8,668	10,100
INTERFUND CHARGE/TRANSF	29,000	51,500
DEBT SERVICE	3,031	3,121
CREDITS	38,430	51,062
BLACK BEAR EXPRESS	153,959	200,318
SALARIES & FRINGES	655,644	676,631
SUPPLIES	1,000	1,000
CONTRACTUAL SERVICES	28,720	31,000
INTERFUND CHARGE/TRANSF	46,500	60,500
OUTLAY	1,500	1,500
CREDITS	131,631	174,899
ADA PARATRANSIT	864,995	945,530
EXECUTIVE	7,459,967	8,034,473
SALARIES & FRINGES	701,915	759,695
SUPPLIES	6,000	6,000
CONTRACTUAL SERVICES	45,205	55,705
INTERFUND CHARGE/TRANSF	2,730	2,730
FINANCIAL SERVICES	755,850	824,130
SALARIES & FRINGES	76,598	83,412
SUPPLIES	8,500	8,500
CONTRACTUAL SERVICES	125,925	155,158
UTILITIES	85,301	78,634
MISCELLANEOUS	200	300
CITY HALL	296,524	312,004
SALARIES & FRINGES	102,836	111,110
SUPPLIES	29,500	29,700
CONTRACTUAL SERVICES	22,000	23,000
OUTLAY	1,600	-
CREDITS	(100,000)	(110,000)
CENTRAL SERVICES	55,936	53,810
SALARIES & FRINGES	511,542	456,488
SUPPLIES	14,800	14,800

GENERAL FUND

TITLE	2025	2026
CONTRACTUAL SERVICES	462,094	454,246
INTERFUND CHARGE/TRANSF	450	450
INFORMATION SERVICES	<u>988,886</u>	<u>925,984</u>
FINANCE	<u>2,097,196</u>	<u>2,115,928</u>
SALARIES & FRINGES	267,858	306,158
SUPPLIES	4,750	4,750
CONTRACTUAL SERVICES	56,296	62,441
INTERFUND CHARGE/TRANSF	6,000	6,000
PLANNING	<u>334,904</u>	<u>379,349</u>
SALARIES & FRINGES	443,550	363,967
SUPPLIES	2,500	4,500
CONTRACTUAL SERVICES	101,112	110,637
INTERFUND CHARGE/TRANSF	1,000	1,000
ECONOMIC DEVELOPMENT	<u>548,162</u>	<u>480,104</u>
SALARIES & FRINGES	676,964	750,358
SUPPLIES	10,300	10,500
CONTRACTUAL SERVICES	43,680	44,700
INTERFUND CHARGE/TRANSF	28,500	19,700
CODE ENFORCEMENT	<u>759,444</u>	<u>825,258</u>
BUSINESS & ECONOMIC DEVELOPMENT	<u>1,642,510</u>	<u>1,684,711</u>
SALARIES & FRINGES	430,409	518,506
SUPPLIES	1,455	1,455
CONTRACTUAL SERVICES	33,462	33,462
INTERFUND CHARGE/TRANSF	350	350
ADMINISTRATION	<u>465,676</u>	<u>553,773</u>
SALARIES & FRINGES	115,151	132,403
SUPPLIES	23,470	23,470
CONTRACTUAL SERVICES	51,721	51,721
UTILITIES	125,705	125,705
INTERFUND CHARGE/TRANSF	4,500	4,500
BUILDING OPERATIONS & MAINTENANCE	<u>320,547</u>	<u>337,799</u>
SALARIES & FRINGES	6,636,143	7,620,062
SUPPLIES	105,735	111,735
CONTRACTUAL SERVICES	255,800	260,300
UTILITIES	500	500

GENERAL FUND

TITLE	2025	2026
INTERFUND CHARGE/TRANSF	256,680	272,513
OUTLAY	6,900	6,900
CREDITS	(37,500)	(75,000)
PATROL	7,224,258	8,197,010
SALARIES & FRINGES	103,922	119,403
SUPPLIES	450	450
CONTRACTUAL SERVICES	87,770	89,125
ANIMAL CONTROL	192,142	208,978
SALARIES & FRINGES	2,431,646	2,433,571
SUPPLIES	6,600	6,600
CONTRACTUAL SERVICES	78,371	104,351
UTILITIES	200	200
INTERFUND CHARGE/TRANSF	62,180	54,219
MISCELLANEOUS	2,550	2,550
DETECTIVE/IDENTIFICATION	2,581,547	2,601,491
SALARIES & FRINGES	3,332,054	3,462,779
SUPPLIES	58,800	58,800
CONTRACTUAL SERVICES	223,632	220,427
INTERFUND CHARGE/TRANSF	37,240	54,969
SERVICES	3,651,726	3,796,975
POLICE	14,435,896	15,696,026
SALARIES & FRINGES	571,055	625,558
SUPPLIES	14,200	14,200
CONTRACTUAL SERVICES	169,950	180,150
INTERFUND CHARGE/TRANSF	2,500	2,500
ADMINISTRATION	757,705	822,408
SUPPLIES	18,500	18,500
CONTRACTUAL SERVICES	82,000	82,500
UTILITIES	142,428	142,354
INTERFUND CHARGE/TRANSF	10,000	10,000
MISCELLANEOUS	500	500
OUTLAY	20,000	20,000
BUILDING MAINTENANCE	273,428	273,854
SALARIES & FRINGES	9,914,599	10,705,648
SUPPLIES	335,000	355,000
CONTRACTUAL SERVICES	1,687,477	1,753,437

GENERAL FUND

TITLE	2025	2026
UTILITIES	500	500
INTERFUND CHARGE/TRANSF	4,000	4,000
MISCELLANEOUS	1,000	1,000
CREDITS	-	(8,000)
FIRE FIGHTING	11,942,576	12,811,585
SALARIES & FRINGES	106,561	104,060
SUPPLIES	134,800	145,800
CONTRACTUAL SERVICES	82,700	90,500
UTILITIES	70,000	70,000
INTERFUND CHARGE/TRANSF	68,500	70,500
EQUIPMENT OPERATIONS & MAINTENANCE	462,561	480,860
SALARIES & FRINGES	189,869	198,285
SUPPLIES	13,300	12,500
CONTRACTUAL SERVICES	9,000	9,000
INTERFUND CHARGE/TRANSF	2,000	2,000
FIRE PREVENTION	214,169	221,785
FIRE	13,650,439	14,610,492
SALARIES & FRINGES	787,715	952,546
SUPPLIES	18,300	18,000
CONTRACTUAL SERVICES	116,020	129,660
INTERFUND CHARGE/TRANSF	3,600	5,800
ADMINISTRATION	925,635	1,106,006
SUPPLIES	95,500	95,000
CONTRACTUAL SERVICES	1,427,500	1,417,200
UTILITIES	27,000	27,000
GENERAL ASSISTANCE	1,550,000	1,539,200
SALARIES & FRINGES	322,425	341,105
SUPPLIES	2,950	3,400
CONTRACTUAL SERVICES	19,226	21,158
INTERFUND CHARGE/TRANSF	500	1,000
MISCELLANEOUS	500	500
OUTLAY	1,000	1,000
PUBLIC HEALTH NURSING	346,601	368,163
SALARIES & FRINGES	230,181	276,816
SUPPLIES	12,380	21,130
CONTRACTUAL SERVICES	17,135	20,727
INTERFUND CHARGE/TRANSF	500	2,000

GENERAL FUND

TITLE	2025	2026
MISCELLANEOUS	-	280
OUTLAY	-	500
IMMUNIZATION	260,196	321,453
HEALTH & COMMUNITY SERVICES	3,082,432	3,334,822
SALARIES & FRINGES	222,491	244,790
SUPPLIES	2,200	2,200
CONTRACTUAL SERVICES	13,180	14,180
INTERFUND CHARGE/TRANSF	1,200	1,200
MISCELLANEOUS	5,500	5,500
ADMINISTRATION	244,571	267,870
SALARIES & FRINGES	317,632	303,232
SUPPLIES	59,300	61,550
CONTRACTUAL SERVICES	155,180	184,230
UTILITIES	36,836	41,670
INTERFUND CHARGE/TRANSF	2,400	9,900
RECREATION GENERAL	571,348	600,582
SALARIES & FRINGES	114,869	125,387
SUPPLIES	12,700	15,000
CONTRACTUAL SERVICES	5,600	6,800
UTILITIES	35,467	37,313
INTERFUND CHARGE/TRANSF	1,000	1,000
SWIMMING POOLS	169,636	185,500
SALARIES & FRINGES	151,763	161,798
SUPPLIES	15,000	16,300
CONTRACTUAL SERVICES	18,750	21,500
SUMMER RECREATION	185,513	199,598
SALARIES & FRINGES	122,267	156,487
SUPPLIES	10,000	11,000
CONTRACTUAL SERVICES	46,990	50,800
UTILITIES	45,001	53,973
INTERFUND CHARGE/TRANSF	40,000	42,000
WATERFRONT	264,258	314,260
SALARIES & FRINGES	744,560	826,809
SUPPLIES	105,150	121,950
CONTRACTUAL SERVICES	134,937	200,607
UTILITIES	107,521	109,719
INTERFUND CHARGE/TRANSF	90,598	102,129

GENERAL FUND

TITLE	2025	2026
CREDITS	(101,400)	(101,400)
PARKS MAINTENANCE	<u>1,081,366</u>	<u>1,259,814</u>
SALARIES & FRINGES	186,347	254,494
SUPPLIES	13,500	14,500
CONTRACTUAL SERVICES	33,520	35,820
UTILITIES	69,366	69,610
INTERFUND CHARGE/TRANSF	1,800	1,800
CREDITS	(24,000)	(26,500)
SAWYER ARENA	<u>280,533</u>	<u>349,724</u>
SALARIES & FRINGES	34,030	35,008
SUPPLIES	10,500	11,500
CONTRACTUAL SERVICES	12,200	12,200
UTILITIES	35,961	36,096
INTERFUND CHARGE/TRANSF	5,500	5,500
PARKS & REC CENTER	<u>98,191</u>	<u>100,304</u>
SALARIES & FRINGES	239,981	259,914
SUPPLIES	20,250	22,000
CONTRACTUAL SERVICES	37,140	37,140
KIDS CAVE	<u>297,371</u>	<u>319,054</u>
PARKS & RECREATION	<u>3,192,787</u>	<u>3,596,706</u>
SALARIES & FRINGES	823,357	874,008
SUPPLIES	9,350	11,100
CONTRACTUAL SERVICES	18,010	14,105
INTERFUND CHARGE/TRANSF	8,000	7,150
MISCELLANEOUS	57,150	57,650
OUTLAY	20,000	30,000
ENGINEERING	<u>935,867</u>	<u>994,013</u>
SALARIES & FRINGES	1,301,637	1,337,509
SUPPLIES	1,031,396	1,079,172
CONTRACTUAL SERVICES	319,487	370,654
UTILITIES	1,131,093	1,132,058
INTERFUND CHARGE/TRANSF	10,700	10,700
MISCELLANEOUS	8,520	9,156
OUTLAY	34,400	36,500
CREDITS	(3,345,102)	(3,377,866)
FLEET MAINTENANCE	<u>492,131</u>	<u>597,883</u>

GENERAL FUND

TITLE	2025	2026
SALARIES & FRINGES	586,232	605,767
SUPPLIES	123,163	106,156
CONTRACTUAL SERVICES	67,410	50,410
UTILITIES	193,271	270,817
INTERFUND CHARGE/TRANSF	100,597	106,940
MISCELLANEOUS	500	900
CREDITS	(43,000)	(41,000)
ELECTRICAL	<u>1,028,173</u>	<u>1,099,990</u>
SALARIES & FRINGES	685,740	730,124
SUPPLIES	61,413	82,330
CONTRACTUAL SERVICES	24,936	27,090
UTILITIES	53,012	39,887
INTERFUND CHARGE/TRANSF	11,718	11,867
CREDITS	(15,000)	(15,000)
ADMINISTRATION	<u>821,819</u>	<u>876,298</u>
SALARIES & FRINGES	293,604	387,742
SUPPLIES	22,050	24,579
CONTRACTUAL SERVICES	63,469	61,569
UTILITIES	396	396
INTERFUND CHARGE/TRANSF	64,290	69,139
MISCELLANEOUS	200	200
FORESTRY	<u>444,009</u>	<u>543,625</u>
SALARIES & FRINGES	3,885,891	3,828,803
SUPPLIES	968,339	920,124
CONTRACTUAL SERVICES	386,528	412,071
INTERFUND CHARGE/TRANSF	1,411,460	1,447,794
MISCELLANEOUS	24,014	25,252
CREDITS	(104,000)	(105,200)
HIGHWAY	<u>6,572,232</u>	<u>6,528,844</u>
SALARIES & FRINGES	113,420	112,133
SUPPLIES	5,213	5,093
CONTRACTUAL SERVICES	79,606	82,553
UTILITIES	3,081	3,094
INTERFUND CHARGE/TRANSF	32,752	34,269
CEMETERIES	<u>234,072</u>	<u>237,142</u>
CONTRACTUAL SERVICES	2,170,836	2,305,521
INTERFUND CHARGE/TRANSF	56,000	48,000
SANITATION	<u>2,226,836</u>	<u>2,353,521</u>

GENERAL FUND

TITLE	2025	2026
PUBLIC SERVICES	12,755,139	13,231,316
CONTRACTUAL SERVICES	1,600	1,600
DEBT SERVICE	3,505,907	3,506,883
DEBT SERVICE	3,507,507	3,508,483
INTERFUND CHARGE/TRANSF	373,263	351,101
MISCELLANEOUS	616,425	521,288
TIFS	989,688	872,389
DEBT SERVICE & TIF	4,497,195	4,380,872
PENSION BONDS	2,913,598	3,000,251
GROUP LIFE	38,400	36,000
SALARIES & FRINGES	60,000	60,000
CREDITS	(40,367)	(32,831)
UNEMPLOYMENT	19,633	27,169
FRINGE BENEFITS	2,971,631	3,063,420
TRANSFER TO CAPITAL	976,000	1,153,250
COUNTY TAX	5,035,544	5,171,827
LIBRARY	2,067,759	2,206,739
CONTRACTUAL SERVICES	45,105	45,925
MISCELLANEOUS	80,500	88,000
OTHER AGENCIES	125,605	133,925
OTHER APPROPRIATIONS	8,204,908	8,665,741
SALARIES & FRINGES	46,560,989	48,263,571
SUPPLIES	10,789,931	11,400,397
DEBT SERVICE	2,180,000	2,380,000
SALARIES & FRINGES - ADULT ED	202,528	214,078
SUPPLIES - ADULT ED	60,495	63,945
EDUCATION	59,793,943	62,321,991
TOTAL EXPENDITURES	135,622,689	142,875,706

AIRPORT

TITLE	2025	2026
ESTIMATED REVENUE		
ADMINISTRATION	469,704	539,175
SECURITY/COMPLIANCE	42,000	111,324
AIRFIELD/GROUNDS MAINT	2,455,550	2,108,676
PETROLEUM/OILS/LUBRICAN	8,861,813	7,995,693
FACILITIES MAINTENANCE	4,850,012	4,024,300
ADVERTISING	50,000	50,000
BELOW WING-RAMP SERVICE	2,832,521	3,704,320
ABOVE WING-CUSTOMER SER	15,000	15,000
AIRCRAFT MECHANICS	162,000	178,948
EQUIPMENT MAINTENANCE	79,386	183,564
LEASED PROPERTIES	2,128,555	2,172,983
AIRPORT PARKING	3,145,495	4,463,833
TOTAL	25,092,036	25,547,816

EXPENDITURE BUDGET

SALARIES & FRINGES	1,106,411	1,245,998
SUPPLIES	11,700	24,600
CONTRACTUAL SERVICES	428,121	449,026
INTERFUND CHARGE/TRANSF	467,363	481,324
MISCELLANEOUS	19,090	17,890
OUTLAY	90,000	115,000
ADMINISTRATION	2,122,685	2,333,838
SALARIES & FRINGES	752,008	822,647
SUPPLIES	15,600	17,540
CONTRACTUAL SERVICES	61,086	76,663
UTILITIES	1,000	900
INTERFUND CHARGE/TRANSF	1,000	1,000
MISCELLANEOUS	9,540	8,800
OUTLAY	542,000	66,000
SECURITY/COMPLIANCE	1,382,234	993,550
SALARIES & FRINGES	586,384	614,742
SUPPLIES	4,200	3,800
CONTRACTUAL SERVICES	39,241	37,153
INTERFUND CHARGE/TRANSF	1,000	-
MISCELLANEOUS	3,440	3,100
DISPATCH	634,265	658,795

AIRPORT

TITLE	2025	2026
SALARIES & FRINGES	1,599,881	1,686,368
SUPPLIES	540,732	598,100
CONTRACTUAL SERVICES	194,945	224,751
UTILITIES	389,239	380,809
INTERFUND CHARGE/TRANSF	52,822	60,380
MISCELLANEOUS	10,010	4,350
OUTLAY	1,559,175	1,092,443
AIRFIELD/GROUND MAINT	4,346,804	4,047,201
SALARIES & FRINGES	391,761	420,965
SUPPLIES	59,650	88,020
CONTRACTUAL SERVICES	139,791	155,499
UTILITIES	84,899	95,070
INTERFUND CHARGE/TRANSF	500	-
MISCELLANEOUS	1,680	1,200
OUTLAY	265,000	90,000
PETROLEUM/OILS/LUBRICANTS	943,281	850,754
SALARIES & FRINGES	659,445	695,006
SUPPLIES	179,850	184,850
CONTRACTUAL SERVICES	1,103,748	1,199,558
UTILITIES	617,563	631,077
INTERFUND CHARGE/TRANSF	504,669	600,254
MISCELLANEOUS	4,940	4,000
OUTLAY	1,040,000	891,943
FACILITIES MAINTENANCE	4,110,215	4,206,688
SALARIES & FRINGES	272,195	291,199
SUPPLIES	10,000	8,500
CONTRACTUAL SERVICES	500,016	496,132
INTERFUND CHARGE/TRANSF	1,000	1,000
MISCELLANEOUS	1,260	1,100
MARKETING	784,471	797,931
SALARIES & FRINGES	2,505,485	2,722,576
SUPPLIES	42,420	42,420
CONTRACTUAL SERVICES	196,964	210,140
UTILITIES	247,363	230,249
INTERFUND CHARGE/TRANSF	6,000	6,000
MISCELLANEOUS	22,300	18,600
OUTLAY	630,000	770,000
BELOW WING-RAMP SERVICES	3,650,532	3,999,985

AIRPORT

TITLE	2025	2026
SALARIES & FRINGES	839,049	868,701
SUPPLIES	35,950	39,090
CONTRACTUAL SERVICES	110,314	118,709
INTERFUND CHARGE/TRANSF	1,000	800
MISCELLANEOUS	4,620	5,500
ABOVE WING-CUSTOMER SERVICE	990,933	1,032,800
SALARIES & FRINGES	430,814	527,258
SUPPLIES	6,175	7,020
CONTRACTUAL SERVICES	31,109	32,819
UTILITIES	1,500	1,350
INTERFUND CHARGE/TRANSF	200	300
MISCELLANEOUS	2,100	1,000
OUTLAY	80,000	-
AIRCRAFT MECHANICS	551,898	569,747
SALARIES & FRINGES	604,883	654,457
SUPPLIES	162,800	169,250
CONTRACTUAL SERVICES	78,356	80,959
UTILITIES	42,999	45,064
INTERFUND CHARGE/TRANSF	4,100	3,500
MISCELLANEOUS	2,820	2,300
OUTLAY	70,000	70,000
GSE MAINTENANCE	965,958	1,025,530
SUPPLIES	59,000	59,000
CONTRACTUAL SERVICES	328,530	345,837
UTILITIES	383,528	381,867
INTERFUND CHARGE/TRANSF	44,822	47,380
MISCELLANEOUS	162,954	180,651
OUTLAY	425,000	870,000
LEASED PROPERTIES	1,403,834	1,884,735
DEBT SERVICE	1,115,817	1,010,962
SALARIES & FRINGES	245,902	339,499
SUPPLIES	11,176	15,839
CONTRACTUAL SERVICES	291,166	341,707
UTILITIES	20,523	20,707
INTERFUND CHARGE/TRANSF	10,500	10,300
MISCELLANEOUS	-	33,684
OUTLAY	125,000	385,000

AIRPORT

TITLE	2025	2026
AIRPORT PARKING	704,267	1,146,736
SALARIES & FRINGES	535,158	534,439
SUPPLIES	9,750	9,750
CONTRACTUAL SERVICES	49,783	53,941
UTILITIES	13,500	13,000
MISCELLANEOUS	2,520	1,500
OPERATIONS/DUTY OFFICERS	610,711	612,630
SALARIES & FRINGES	97,584	114,197
SUPPLIES	24,025	37,025
CONTRACTUAL SERVICES	170,602	187,308
UTILITIES	1,500	1,200
MISCELLANEOUS	420	1,204
OUTLAY	480,000	35,000
SAFETY/ENVIRONMENTAL	774,131	375,934
TOTAL OPERATING	25,092,036	25,547,816
NON OPERATING	7,483,534	7,973,550
TOTAL	32,575,570	33,521,366

WASTEWATER TREATMENT PLANT

TITLE	2025	2026
ESTIMATED REVENUE		
INTEREST INCOME	-	-
SALE OF SALVAGE	2,500	2,500
DOMESTIC USERS	10,763,861	11,220,691
ABATEMENTS	(83,500)	(83,500)
CONTRACTED SERVICES	88,669	88,561
SEWER SURCHARGES	50,200	50,200
OTHER TOWNS/CITIES	321,540	321,540
INTEREST ON ACCT REC	80,000	80,000
STREET OPENING PERMITS	-	6,500
CONNECTION FEES	15,000	15,000
SALE OF SALVAGE	3,000	3,000
CONTRACTED SERVICES	10,000	10,000
UNASSIGNED FUND BALANCE	600,000	-
TOTAL	11,851,270	11,714,492

EXPENDITURE BUDGET

SALARIES & FRINGES	448,941	504,617
SUPPLIES	10,200	8,829
CONTRACTUAL SERVICES	92,588	115,000
INTERFUND CHARGE/TRANSF	190,581	196,276
MISCELLANEOUS	41,718	30,180
OUTLAY	1,500	1,500
ADMINISTRATION	785,528	856,402
SALARIES & FRINGES	1,171,187	1,134,587
SUPPLIES	556,355	479,486
CONTRACTUAL SERVICES	279,276	330,019
UTILITIES	916,069	1,080,870
INTERFUND CHARGE/TRANSF	22,818	24,494
MISCELLANEOUS	16,512	18,190
OUTLAY	1,170,000	780,400
STATION & PLANT OPERATION	4,132,217	3,848,046
SALARIES & FRINGES	852,036	951,837
SUPPLIES	170,798	158,298
CONTRACTUAL SERVICES	309,824	310,849
UTILITIES	6,000	6,700
INTERFUND CHARGE/TRANSF	1,502,100	1,343,100

WASTEWATER TREATMENT PLANT

TITLE	2025	2026
OUTLAY	2,000	98,000
LINE OPERATION & MAINTENANCE	2,842,758	2,868,784
COMPOSTING	834,077	805,900
DEBT SERVICE	3,154,810	3,221,202
SALARIES & FRINGES	90,330	102,058
SUPPLIES	4,050	4,600
CONTRACTUAL SERVICES	7,500	7,500
INDUSTRIAL PRETREAT PROGRAM	101,880	114,158
TOTAL OPERATING	11,851,270	11,714,492
NON OPERATING	1,278,340	1,520,230
TOTAL	13,129,610	13,234,722

STORMWATER

TITLE	2025	2026
ESTIMATED REVENUE		
TRUST & AGENCY	100,000	100,000
UNASSIGNED FUND BALANCE	202,839	198,495
STORMWATER UTILITY FEE	1,272,000	1,272,000
INTEREST INCOME	35,000	37,000
INTEREST ON ACCT REC	40,000	42,000
TOTAL	1,649,839	1,649,495
EXPENDITURE BUDGET		
SALARIES & FRINGES	108,342	117,190
SUPPLIES	6,850	4,850
CONTRACTUAL SERVICES	106,987	105,997
UTILITIES	100	100
INTERFUND CHARGE/TRANSF	3,350	5,750
MISCELLANEOUS	29,850	29,850
ADMINISTRATION	255,479	263,737
SUPPLIES	1,350	1,350
CONTRACTUAL SERVICES	48,500	48,500
INTERFUND CHARGE/TRANSF	187,000	197,000
MISCELLANEOUS	3,000	3,000
OPERATIONS & MAINT	239,850	249,850
SUPPLIES	500	500
CONTRACTUAL SERVICES	50,000	80,000
OUTLAY	10,000	10,000
MONITOR & DATA ANALYSIS	60,500	90,500
SALARIES & FRINGES	137,670	158,068
SUPPLIES	5,000	2,000
CONTRACTUAL SERVICES	32,000	32,000
INTERFUND CHARGE/TRANSF	1,500	500
OUTLAY	840,000	775,000
IMPROVEMENTS	1,016,170	967,568
DEBT SERVICE	77,840	77,840
TOTAL OPERATING	1,649,839	1,649,495

STORMWATER

TITLE	2025	2026
NON OPERATING	16,493	16,493
TOTAL	1,666,332	1,665,988

BASS PARK

TITLE	2025	2026
ESTIMATED REVENUE		
ADVERTISING	325,669	321,085
OFF STREET PARKING	107,158	106,628
TICKET REVENUE	110,259	113,025
DIRECT EVENT	477,340	460,106
ADVERTISING	544,750	574,750
AUDIO/VISUAL	43,150	43,600
CLUB SEAT	12,375	12,375
FACILITY FEE	236,752	246,035
CONVENIENCE FEE	353,775	285,240
FOOD & BEVERAGE	747,571	761,321
NOVELTY	36,706	36,035
CONCESSIONS	628,461	696,835
MISCELLANEOUS	36,250	43,750
RENTAL	186,000	169,000
DOWNTOWN TIF	1,368,013	1,419,296
ADVERTISING	184,000	184,000
ARENA FUND	1,289,309	1,400,000
TOTAL	6,687,538	6,873,081
EXPENDITURE BUDGET		
SALARIES & FRINGES	2,115,454	2,057,608
SUPPLIES	167,875	151,875
CONTRACTUAL SERVICES	831,434	868,934
UTILITIES	612,900	812,900
MISCELLANEOUS	7,655	7,655
CROSS INSURANCE CENTER	3,735,318	3,898,972
OWNER COSTS	91,407	111,973
DEBT SERVICE	2,860,813	2,862,136
TOTAL OPERATING	6,687,538	6,873,081
NON OPERATING	2,939,473	2,899,074
TOTAL	9,627,011	9,772,155

PARKING

TITLE	2025	2026
ESTIMATED REVENUE		
OFF STREET PARKING	301,270	80,108
LEASED SPACES	53,220	-
ABBOTT SQ PERMITS	117,680	287,597
ABBOTT SQ FEES	25,000	25,000
GARAGE PERMITS	373,680	306,504
GARAGE FEES	115,000	115,000
TICKETS	33,372	93,250
TOTAL	1,019,222	907,459
EXPENDITURE BUDGET		
SALARIES & FRINGES	330,578	351,035
SUPPLIES	5,202	8,784
CONTRACTUAL SERVICES	203,331	197,831
UTILITIES	41,665	46,970
INTERFUND CHARGE/TRANSF	68,000	68,000
DEBT SERVICE	20,836	21,455
OUTLAY	344,489	213,384
PARKING	1,014,101	907,459
TOTAL OPERATING	1,014,101	907,459
NON OPERATING	102,991	99,616
TOTAL	1,117,092	1,007,075

GOLF COURSE

TITLE	2025	2026
ESTIMATED REVENUE		
UNASSIGNED FUND BALANCE	48,904	38,069
CONCESSIONS	34,500	35,500
RESIDENT MEMBERSHIP	138,000	140,000
NONRESID MEMBERSHIP	122,000	132,000
GREENS FEES	340,000	409,000
GOLF CART FEES	280,000	310,000
INTEREST INCOME	10,000	3,000
TOTAL	973,404	1,067,569
EXPENDITURE BUDGET		
SALARIES & FRINGES	495,407	576,239
SUPPLIES	88,600	94,400
CONTRACTUAL SERVICES	64,500	77,700
UTILITIES	104,712	98,500
INTERFUND CHARGE/TRANSF	75,644	77,657
DEBT SERVICE	40,461	38,993
OUTLAY	104,080	104,080
GOLF COURSE	973,404	1,067,569
TOTAL OPERATING	973,404	1,067,569
NON OPERATING	74,663	84,371
TOTAL	1,048,067	1,151,940

ECONOMIC DEVELOPMENT

TITLE	2025	2026
ESTIMATED REVENUE		
UNASSIGNED FUND BALANCE	-	136,994
RENTAL	399,330	431,103
MISCELLANEOUS	9,900	27,521
INTEREST INCOME	14,000	14,000
TOTAL	423,230	609,618
EXPENDITURE BUDGET		
CONTRACTUAL SERVICES	102,029	102,029
UTILITIES	30,843	24,911
MISCELLANEOUS	10,847	34,646
DEBT SERVICE	195,750	195,432
OUTLAY	82,350	252,600
ECONOMIC DEVELOPMENT	421,819	609,618
TOTAL OPERATING	421,819	609,618
NON OPERATING	148,980	142,540
TOTAL	570,799	752,158



Date: 06/09/2025

Item No: 25-203

Assigned to Councilor: Fournier

Appropriation for Municipal Year 2026

Be it Resolved by the City Council of the City of Bangor that,

THAT the sum of one hundred thirty-eight million, seven hundred fifty-eight thousand, seven dollars (\$138,758,007) is hereby appropriated in the General Fund for the Municipal Year 2026 in accordance with the schedule of appropriations attached hereto; and

BE IT FURTHER RESOLVED THAT, in addition to such other revenues as are estimated to be available to meet the above appropriations including the Homestead and Business Equipment Tax Exemption reimbursement, the sum of seventy-two million, one hundred forty-five thousand, three hundred eighty-four dollars (\$72,145,384) be raised by assessment upon the estates of the inhabitants of the City of Bangor and upon the estates of non-resident proprietors within said City for the present Municipal Year; and

BE IT FURTHER RESOLVED THAT, the list of tax assessment upon the estates in Bangor for all City taxes, together with all assessments and charges made under the provisions of the Maine Revised Statutes annotated, Title 30A, Section 3406 and 3442 to 3445 inclusive, and the City's due proportion of the County Tax, in the amount of five million, one hundred seventy-one thousand, eight hundred twenty-seven dollars (\$5,171,827) for the period of July 1, 2025 through June 30, 2026, shall be committed by the Assessor to the Tax Collector and one-half of said taxes shall be due and payable on the 15th day of September, 2025 with the remaining one-half of said taxes due and payable on the 16th day of March, 2026; and

BE IT FURTHER RESOLVED THAT, interest at the maximum State approved rate of 7.5% per annum for 2025 shall be collected on the first half of said taxes from September 16, 2025, if not voluntarily paid to the Finance Director on or before September 15, 2025; and

BE IT FURTHER RESOLVED THAT, interest at the maximum State approved rate of 7.5% per annum for 2025 shall be collected on the second half of said taxes from March 17, 2026, if not voluntarily paid to the Finance Director on or before March 16, 2026; and

BE IT FURTHER RESOLVED THAT, in each case, said interest shall be added to and become a part of said taxes; and

BE IT FURTHER RESOLVED THAT, interest at the maximum State approved rate of 7.5% per annum for 2025 shall be collected on any sewer/stormwater charges billed July 1, 2025 to June 30, 2026, if not voluntarily paid to the Finance Director on or before the due date for each respective billing; and

BE IT FURTHER RESOLVED THAT, in the event a taxpayer/owner pays an amount in excess of that finally assessed or billed, the overpayment shall be repaid to the taxpayer/owner with interest from the date of the payment to the date of the refund at an interest rate of 3.50%; provided that, however, the Tax Collector is authorized to apply any overpayment as prepayment of taxes or sewer/stormwater charges not yet committed or billed with an interest rate of 0.00% on the prepayment; and

BE IT FURTHER RESOLVED THAT, the Tax Collector shall apply all tax payments to the oldest balance due on that account and all sewer/stormwater payments to the oldest stormwater balance due on that account first and then to the oldest sewer balance due on that account regardless of any instructions the taxpayer/owner may give. If, however, a tax, sewer or stormwater lien has matured, the Tax Collector may not accept payment on that account unless a workout agreement is in place or approval has been granted by the Finance Committee of the Council to accept payment or the taxpayer or owner signs a partial payment waiver form. If a taxpayer/owner has more than one tax account, any payment shall be applied to the oldest balance due unless the taxpayer/owner specifies the account against which the payment is to be applied; and

BE IT FURTHER RESOLVED THAT, the Appropriation for Municipal Year 2026 for the following Enterprise Funds is hereby authorized and approved by the Bangor City Council in accordance with the schedule of appropriations and revenues attached hereto: the Airport Fund, the Sewer Fund, the Storm Water Utility Fund, the Bass Park Fund, the Parking Fund, the Golf Course, and the Economic Development Fund; and

BE IT FURTHER RESOLVED THAT, the Council hereby formally appropriates any cash contributions and donations received during this budget year to the appropriate Department and purpose for which such contribution or donation has been made and, where such contribution or donation is equal to or less than \$25,000, said appropriation to become effective upon receipt of funds; and

BE IT FURTHER RESOLVED THAT, the Council hereby authorizes the City Manager to implement a three percent (3.0%) general pay adjustment to the City Pay Plan for eligible non-unionized employees effective for the pay date of July 10, 2025; and

BE IT FURTHER RESOLVED THAT, the Council hereby formally appropriates any grants from the State of Maine or the Government of the United States of America received during this budget year where such grant is equal to or less than \$50,000, said appropriation to become effective upon receipt of funds; and

BE IT FURTHER RESOLVED THAT, the Council hereby formally appropriates any insurance proceeds received during this budget year to the appropriate Department for the purpose of repairing or replacing the damaged property, said appropriation to become effective upon receipt of funds.

**Estimated General Fund
Municipal Property Tax Rate Calculation
2025 and 2026**

	Adopted FY 25	Proposed FY 26	\$ Change	% Change
City Expenses				
Operating Expenses	62,368,528	67,128,880	4,760,352	7.6%
Capital Expenses	1,073,100	1,607,650	534,550	49.8%
Debt Service/TIF	4,238,101	4,197,910	(40,191)	-0.9%
Pension Obligation Debt Service	2,913,598	3,000,251	86,653	3.0%
Voter Approved Debt Service	199,875	196,125	(3,750)	-1.9%
Total City Expenses	70,793,202	76,130,816	5,337,614	7.5%
School Expenses				
Operating Expenses	57,350,920	59,969,168	2,618,248	4.6%
Debt Service	2,180,000	2,380,000	200,000	9.2%
Local Share Adult Education	263,023	278,023	15,000	
Total School Expenses	59,793,943	62,627,191	2,833,248	4.7%
Total Expenses	130,587,145	138,758,007	8,170,862	6.3%
Less: Non- Tax Revenues				
City	39,894,370	44,328,627	4,434,257	11.1%
School	29,867,095	31,912,480	2,045,385	6.8%
Total Non-Tax Revenues	69,761,465	76,241,107	6,479,642	9.3%
Proposed Tax Levy				
City	30,898,832	31,802,189	903,357	2.9%
School	29,926,848	30,714,711	787,863	2.6%
County	5,035,544	5,171,827	136,283	2.7%
Overlay	314,000	314,000	-	0.0%
Total Tax Levy	66,175,224	68,002,727	1,827,503	2.8%
Total Assessed Value	4,055,031,300	4,273,747,940	218,716,640	5.4%
Less Downtown DD	230,147,600	230,147,600	-	0.0%
Less Homestead	130,674,700	131,300,000	625,300	0.5%
Less BETE Exempt	128,795,500	136,143,540	7,348,040	5.7%
Net Available Taxable Assessed Value	3,565,413,500	3,776,156,800	210,743,300	5.9%
Proposed Tax Rate				
City (Including Overlay)	8.75	8.50	(0.25)	-2.9%
School	8.39	8.13	(0.26)	-3.1%
County	1.41	1.37	(0.04)	-2.8%
Total	18.55	18.00	(0.55)	-3.0%

EXPENDITURE SUMMARY

		FY 25	FY 26
City			
	Operating	62,368,528	67,128,880
	Capital	1,073,100	1,607,650
	Debt Service/TIF	4,238,101	4,197,910
	Pension Obligation Debt	2,913,598	3,000,251
	Voter Approved Debt Service	199,875	196,125
	Subtotal	70,793,202	76,130,816
School			
	Operating	57,613,943	60,247,191
	Debt Service	2,180,000	2,380,000
	Subtotal	59,793,943	62,627,191
Enterprise Funds			
	Airport	25,092,036	25,658,664
	Sewer	11,851,270	11,742,036
	Stormwater	1,649,839	1,652,503
	Bass Park	6,687,538	6,873,081
	Parking	1,014,101	907,459
	Golf Course	973,404	1,072,759
	Economic Development	421,819	609,618
	Subtotal	47,690,007	48,516,120
County		5,035,544	5,171,827
	Total	183,312,696	192,445,954

GENERAL FUND

TITLE	2025	2026
ESTIMATED REVENUE		
REAL PROPERTY TAXES	66,882,862	68,647,905
PERSONAL PROPERTY TAXES	3,561,600	3,497,479
OVERLAY	(314,000)	(314,000)
DOWNTOWN DD TIF	(4,269,238)	(4,142,657)
PROPERTY TAXES	65,861,224	67,688,727
PAYMENT IN LIEU OF TAXES	310,727	338,712
PENALTIES & INT ON TAXES	200,000	200,000
AUTO EXCISE TAX	7,050,000	7,050,000
BOAT EXCISE TAX	15,000	15,000
AIRPLANE EXCISE TAX	1,000	1,000
OTHER TAXES & PENALTIES	7,576,727	7,604,712
VICTUALERS	90,000	90,000
LIQUOR LICENSES	15,000	20,000
INNKEEPERS	16,000	16,000
MOBILE HOME LICENSES	1,900	1,900
SECOND HAND DEALERS	4,000	4,000
DEALERS OLD GOLD & SILVER	700	700
TAXI DRIVERS	6,500	3,000
TAXI CABS	4,000	3,300
EXPLOSIVES & FLAMMABLE MATERIALS	7,000	6,000
BOWLING	375	375
THEATRE	2,000	2,000
AMUSEMENT - DEVICES & PERMITS	8,000	15,000
DANCING	-	800
MARIJUANA	7,000	15,000
FOOD SOVEREIGNTY	50	50
MARRIAGE LICENSE	9,000	8,000
BUILDING PERMITS	425,000	440,000
PLUMBING PERMITS	20,000	17,000
ELECTRICAL PERMITS	100,000	120,000
OIL BURNER PERMITS	8,500	7,000
SHORT TERM RENTALS	42,500	18,000
MISCELLANEOUS PERMITS	30,000	2,400
MISCELLANEOUS LICENSES	25,000	25,000

GENERAL FUND

TITLE	2025	2026
STREET OPENING PERMITS	10,500	10,500
LICENSES & PERMITS	833,025	826,025
DOG IMPOUND FEES	4,500	4,500
ORDINANCE FINES	500	100
FALSE ALARM FEES	15,000	15,000
MISCELLANEOUS	3,000	2,400
FINES, FORFEITS & PENALTIES	23,000	22,000
RENTS	424,500	449,000
FRANCHISE FEES	350,000	310,000
CONCESSIONS	1,000	1,000
TOWING CONTRACT	23,890	23,890
INTEREST ON INVESTMENT	1,150,000	1,100,000
NSF FEES	500	500
USE OF MONEY & PROPERTY	1,949,890	1,884,390
CARES FUNDING	337,671	335,817
OPERATING INDIRECT	1,780,000	1,900,000
PREVENT MAIN INDIRECT	450,000	450,000
OPERATING DIRECT	101,109	300,000
HEALTH NURSING SUBSIDY	169,560	178,588
REVENUE SHARING	11,140,100	12,389,000
SNOWMOBILE REGISTRATION	3,000	3,000
GENERAL ASSISTANCE	1,084,650	1,077,440
HOMESTEAD EXEMPTION	1,862,180	1,786,205
BETE EXEMPT REIMBURSEMENT	1,439,083	1,347,995
OTHER STATE	101,700	48,500
INTERGOVERNMENTAL	26,636,095	28,601,980
HAMPDEN	191,614	202,910
BREWER	434,979	485,410
VOOT	603,764	677,858
INTERGOVERNMENTAL	46,335,505	49,784,703
RECORDING DOCUMENTS	1,100	1,100
VITAL STATISTICS	110,000	110,000
NOTARY & DEDIMUS	7,000	10,000
COPYING	12,000	8,400

GENERAL FUND

TITLE	2025	2026
SAFETY	1,000	500
SALE OF LOTS	3,900	3,900
BURIALS	14,300	14,300
AMBULANCE	2,300,000	2,500,000
FARES	550,000	585,000
ADVERTISING	92,500	90,000
DOG LICENSE FEES	10,000	10,000
HUNT & FISH LICENSE FEES	800	600
QUITCLAIM FEES	2,000	2,500
IFW AGENT FEES	1,700	1,800
AUTO REGISTRATION FEES	72,500	75,000
WITNESS FEES	6,500	6,500
ZONING LETTER FEES	4,000	2,000
CLINIC FEES	65,000	73,000
INSPECTION FEES	500	500
LICENSING FEES COMMERCIAL	1,140	1,140
SOLID WASTE DISPOSAL FEE	441,595	542,700
MAINTENANCE FEES	10,455	10,665
REIMBURSEMENTS	181,291	169,041
PROCESSING FEES	40,000	40,000
CITY WIDE OVERHEAD	82,000	82,000
REFUNDS	102,500	107,000
CHARGES FOR SERVICES - SOFTBALL	34,000	34,000
CHARGES FOR SERVICES - CANOE RACE	28,000	35,000
CHARGES FOR SERVICES - FATHER/DAUGHTER DANCE	15,000	15,000
CHARGES FOR SERVICES - SOCCER	17,000	17,000
DAILY ADMISSIONS	45,000	45,000
SEASON PASSES	2,400	2,400
SWIM LESSONS	5,400	5,400
HOURLY RENTALS	1,200	1,200
KIDS CAVE	410,000	440,000
CHARGES FOR SERVICES	2,181,000	2,305,500
CHARGES FOR SERVICES - BANGOR HOUSING AUTHORITY	50,086	50,086
CHARGES FOR SERVICES - MDEA	377,983	377,983
MISCELLANEOUS	233,980	235,330
OUTSIDE ASSIGNMENTS	394,736	439,936
WARRANTY PAYMENTS	2,500	10,000
SERVICE CHARGES - AIRPORT	465,363	479,324

GENERAL FUND

TITLE	2025	2026
SERVICE CHARGES - SEWER	189,831	195,526
SERVICE CHARGES - GOLF	33,769	34,782
SWEEPING CHARGES - SEWER	35,647	35,647
SWEEPING CHARGES - STORMWATER	72,375	72,375
COMMUNITY DEVELOPMENT BLOCK GRANT GRANTS	57,688	53,240
CAPITAL IMPROVEMENT FUND	225,528	227,323
AIRPORT	875,764	767,078
SEWER	847,273	983,964
STORMWATER UTILITY	220,166	254,200
BASS PARK	26,880	33,932
PARKING	72,500	40,000
GOLF COURSE	38,568	39,938
ECONOMIC DEVELOPMENT FUND	46,982	51,523
	1,737	1,693
CHARGES FOR SERVICES	11,122,137	11,732,026
TRANSFER FROM ADOPT A PARK	7,000	-
OPERATING TRANSFERS	7,000	-
TRANSFER FROM WORKERS COMP - CITY	13,000	13,000
TRANSFER FROM ASSIGNED FUND BALANCE	1,780,181	4,250,251
DESIGNATED FUND BALANCE	1,793,181	4,263,251
CONTRIBUTIONS	2,500	500
INSURANCE SETTLEMENTS	70,000	70,000
SALE OF ASSETS	40,000	45,000
SALE OF SALVAGE	8,500	8,500
OTHER	121,000	124,000
TOTAL ESTIMATED REVENUE	135,622,689	143,929,834

GENERAL FUND

TITLE	2025	2026
SALARIES & FRINGES	20,101	20,294
SUPPLIES	4,150	3,750
CONTRACTUAL SERVICES	9,970	14,306
INTERFUND CHARGE/TRANSF	2,800	1,950
CITY COUNCIL	37,021	40,300
SALARIES & FRINGES	412,298	501,209
SUPPLIES	2,730	3,230
CONTRACTUAL SERVICES	42,595	43,909
INTERFUND CHARGE/TRANSF	3,500	3,500
OUTLAY	450	-
CITY CLERK	461,573	551,848
SALARIES & FRINGES	42,937	78,937
SUPPLIES	2,950	2,950
CONTRACTUAL SERVICES	28,000	27,500
INTERFUND CHARGE/TRANSF	19,800	19,800
OUTLAY	2,000	2,000
ELECTIONS	95,687	131,187
SALARIES & FRINGES	310,202	363,861
SUPPLIES	8,200	10,700
CONTRACTUAL SERVICES	132,722	147,666
INTERFUND CHARGE/TRANSF	8,000	8,500
MISCELLANEOUS	20,000	20,000
CREDITS	(15,000)	(15,000)
TREASURY	464,124	535,727
SALARIES & FRINGES	402,808	446,727
SUPPLIES	4,110	4,550
CONTRACTUAL SERVICES	26,244	27,650
INTERFUND CHARGE/TRANSF	2,980	3,000
MISCELLANEOUS	-	16,880
ASSESSING	436,142	498,807
SALARIES & FRINGES	321,705	348,780
SUPPLIES	5,008	7,384
CONTRACTUAL SERVICES	15,533	18,159

GENERAL FUND

TITLE	2025	2026
INTERFUND CHARGE/TRANSF	110	100
MISCELLANEOUS	1,743	1,200
LEGAL	344,099	375,623
GOVERNANCE	1,838,646	2,133,492
SALARIES & FRINGES	703,920	689,436
SUPPLIES	3,100	3,200
CONTRACTUAL SERVICES	22,950	23,852
INTERFUND CHARGE/TRANSF	500	300
CITY MANAGER	730,470	716,788
SALARIES & FRINGES	340,317	375,157
SUPPLIES	57,500	57,250
CONTRACTUAL SERVICES	580,890	608,640
INTERFUND CHARGE/TRANSF	500	500
MISCELLANEOUS	30,000	30,000
CREDITS	(809,208)	(817,422)
WORKER'S COMPENSATION	199,999	254,125
INSURANCE	265,588	304,750
SALARIES & FRINGES	274,364	294,265
SUPPLIES	3,600	3,600
CONTRACTUAL SERVICES	78,668	35,263
INTERFUND CHARGE/TRANSF	3,650	6,000
OUTLAY	250	250
HUMAN RESOURCES	360,532	339,378
SALARIES & FRINGES	2,982,671	3,302,936
SUPPLIES	51,250	70,500
CONTRACTUAL SERVICES	344,832	520,300
UTILITIES	46,500	46,500
INTERFUND CHARGE/TRANSF	1,547,000	1,492,936
MISCELLANEOUS	500	500
DEBT SERVICE	72,732	74,895
OUTLAY	9,000	9,000
CREDITS	(170,061)	(225,961)

GENERAL FUND

TITLE	2025	2026
COMMUNITY CONNECTOR	4,884,424	5,291,606
SALARIES & FRINGES	74,830	84,851
CONTRACTUAL SERVICES	8,668	10,100
INTERFUND CHARGE/TRANSF	29,000	51,500
DEBT SERVICE	3,031	3,121
CREDITS	38,430	51,062
BLACK BEAR EXPRESS	153,959	200,634
SALARIES & FRINGES	655,644	679,868
SUPPLIES	1,000	1,000
CONTRACTUAL SERVICES	28,720	31,000
INTERFUND CHARGE/TRANSF	46,500	60,500
OUTLAY	1,500	1,500
CREDITS	131,631	174,899
ADA PARATRANSIT	864,995	948,767
EXECUTIVE	7,459,967	8,056,048
SALARIES & FRINGES	701,915	767,907
SUPPLIES	6,000	6,000
CONTRACTUAL SERVICES	45,205	55,705
INTERFUND CHARGE/TRANSF	2,730	2,730
FINANCIAL SERVICES	755,850	832,342
SALARIES & FRINGES	76,598	83,934
SUPPLIES	8,500	8,500
CONTRACTUAL SERVICES	125,925	155,158
UTILITIES	85,301	78,634
MISCELLANEOUS	200	300
CITY HALL	296,524	326,526
SALARIES & FRINGES	102,836	112,082
SUPPLIES	29,500	29,700
CONTRACTUAL SERVICES	22,000	23,000
OUTLAY	1,600	-
CREDITS	(100,000)	(110,000)
CENTRAL SERVICES	55,936	54,782
SALARIES & FRINGES	511,542	461,567
SUPPLIES	14,800	14,800

GENERAL FUND

TITLE	2025	2026
CONTRACTUAL SERVICES	462,094	454,246
INTERFUND CHARGE/TRANSF	450	450
INFORMATION SERVICES	<u>988,886</u>	<u>931,063</u>
FINANCE	<u>2,097,196</u>	<u>2,144,713</u>
SALARIES & FRINGES	267,858	309,537
SUPPLIES	4,750	4,750
CONTRACTUAL SERVICES	56,296	62,441
INTERFUND CHARGE/TRANSF	6,000	6,000
PLANNING	<u>334,904</u>	<u>382,728</u>
SALARIES & FRINGES	443,550	367,879
SUPPLIES	2,500	4,500
CONTRACTUAL SERVICES	101,112	110,637
INTERFUND CHARGE/TRANSF	1,000	1,000
ECONOMIC DEVELOPMENT	<u>548,162</u>	<u>484,016</u>
SALARIES & FRINGES	676,964	757,261
SUPPLIES	10,300	10,500
CONTRACTUAL SERVICES	43,680	49,700
INTERFUND CHARGE/TRANSF	28,500	29,700
CODE ENFORCEMENT	<u>759,444</u>	<u>847,161</u>
BUSINESS & ECONOMIC DEVELOPMENT	<u>1,642,510</u>	<u>1,713,905</u>
SALARIES & FRINGES	430,409	522,167
SUPPLIES	1,455	1,455
CONTRACTUAL SERVICES	33,462	33,462
INTERFUND CHARGE/TRANSF	350	350
ADMINISTRATION	<u>465,676</u>	<u>557,434</u>
SALARIES & FRINGES	115,151	133,339
SUPPLIES	23,470	23,470
CONTRACTUAL SERVICES	51,721	51,721
UTILITIES	125,705	125,705
INTERFUND CHARGE/TRANSF	4,500	4,500
BUILDING OPERATIONS & MAINTENANCE	<u>320,547</u>	<u>338,735</u>
SALARIES & FRINGES	6,636,143	7,670,137
SUPPLIES	105,735	111,735
CONTRACTUAL SERVICES	255,800	260,300
UTILITIES	500	500

GENERAL FUND

TITLE	2025	2026
INTERFUND CHARGE/TRANSF	256,680	272,513
OUTLAY	6,900	6,900
CREDITS	(37,500)	(75,000)
PATROL	7,224,258	8,247,085
SALARIES & FRINGES	103,922	120,039
SUPPLIES	450	450
CONTRACTUAL SERVICES	87,770	89,125
ANIMAL CONTROL	192,142	209,614
SALARIES & FRINGES	2,431,646	2,450,402
SUPPLIES	6,600	6,600
CONTRACTUAL SERVICES	78,371	104,351
UTILITIES	200	200
INTERFUND CHARGE/TRANSF	62,180	54,219
MISCELLANEOUS	2,550	2,550
DETECTIVE/IDENTIFICATION	2,581,547	2,618,322
SALARIES & FRINGES	3,332,054	3,484,990
SUPPLIES	58,800	58,800
CONTRACTUAL SERVICES	223,632	220,427
INTERFUND CHARGE/TRANSF	37,240	54,969
SERVICES	3,651,726	3,819,186
POLICE	14,435,896	15,790,376
SALARIES & FRINGES	571,055	629,777
SUPPLIES	14,200	14,200
CONTRACTUAL SERVICES	169,950	180,150
INTERFUND CHARGE/TRANSF	2,500	2,500
ADMINISTRATION	757,705	826,627
SUPPLIES	18,500	18,500
CONTRACTUAL SERVICES	82,000	82,500
UTILITIES	142,428	142,354
INTERFUND CHARGE/TRANSF	10,000	10,000
MISCELLANEOUS	500	500
OUTLAY	20,000	20,000
BUILDING MAINTENANCE	273,428	273,854
SALARIES & FRINGES	9,914,599	10,851,297
SUPPLIES	335,000	355,000
CONTRACTUAL SERVICES	1,687,477	1,753,437

GENERAL FUND

TITLE	2025	2026
UTILITIES	500	500
INTERFUND CHARGE/TRANSF	4,000	4,000
MISCELLANEOUS	1,000	1,000
CREDITS	-	(8,000)
FIRE FIGHTING	11,942,576	12,957,234
SALARIES & FRINGES	106,561	104,713
SUPPLIES	134,800	145,800
CONTRACTUAL SERVICES	82,700	90,500
UTILITIES	70,000	70,000
INTERFUND CHARGE/TRANSF	68,500	70,500
EQUIPMENT OPERATIONS & MAINTENANCE	462,561	481,513
SALARIES & FRINGES	189,869	199,514
SUPPLIES	13,300	12,500
CONTRACTUAL SERVICES	9,000	9,000
INTERFUND CHARGE/TRANSF	2,000	2,000
FIRE PREVENTION	214,169	223,014
FIRE	13,650,439	14,762,242
SALARIES & FRINGES	787,715	962,408
SUPPLIES	18,300	18,000
CONTRACTUAL SERVICES	116,020	129,660
INTERFUND CHARGE/TRANSF	3,600	5,800
ADMINISTRATION	925,635	1,115,868
SUPPLIES	95,500	95,000
CONTRACTUAL SERVICES	1,427,500	1,417,200
UTILITIES	27,000	27,000
GENERAL ASSISTANCE	1,550,000	1,539,200
SALARIES & FRINGES	322,425	344,526
SUPPLIES	2,950	3,400
CONTRACTUAL SERVICES	19,226	21,158
INTERFUND CHARGE/TRANSF	500	1,000
MISCELLANEOUS	500	500
OUTLAY	1,000	1,000
PUBLIC HEALTH NURSING	346,601	371,584
SALARIES & FRINGES	230,181	279,752
SUPPLIES	12,380	21,130
CONTRACTUAL SERVICES	17,135	20,727
INTERFUND CHARGE/TRANSF	500	2,000

GENERAL FUND

TITLE	2025	2026
MISCELLANEOUS	-	280
OUTLAY	-	500
IMMUNIZATION	<u>260,196</u>	<u>324,389</u>
HEALTH & COMMUNITY SERVICES	<u>3,082,432</u>	<u>3,351,041</u>
SALARIES & FRINGES	222,491	247,609
SUPPLIES	2,200	2,200
CONTRACTUAL SERVICES	13,180	14,180
INTERFUND CHARGE/TRANSF	1,200	1,200
MISCELLANEOUS	5,500	5,500
ADMINISTRATION	<u>244,571</u>	<u>270,689</u>
SALARIES & FRINGES	317,632	306,332
SUPPLIES	59,300	61,550
CONTRACTUAL SERVICES	155,180	184,230
UTILITIES	36,836	41,670
INTERFUND CHARGE/TRANSF	2,400	9,900
RECREATION GENERAL	<u>571,348</u>	<u>603,682</u>
SALARIES & FRINGES	114,869	126,396
SUPPLIES	12,700	15,000
CONTRACTUAL SERVICES	5,600	6,800
UTILITIES	35,467	37,313
INTERFUND CHARGE/TRANSF	1,000	1,000
SWIMMING POOLS	<u>169,636</u>	<u>186,509</u>
SALARIES & FRINGES	151,763	163,101
SUPPLIES	15,000	16,300
CONTRACTUAL SERVICES	18,750	21,500
SUMMER RECREATION	<u>185,513</u>	<u>200,901</u>
SALARIES & FRINGES	122,267	157,917
SUPPLIES	10,000	11,000
CONTRACTUAL SERVICES	46,990	50,800
UTILITIES	45,001	53,973
INTERFUND CHARGE/TRANSF	40,000	42,000
WATERFRONT	<u>264,258</u>	<u>315,690</u>
SALARIES & FRINGES	744,560	834,089
SUPPLIES	105,150	121,950
CONTRACTUAL SERVICES	134,937	200,607
UTILITIES	107,521	109,719
INTERFUND CHARGE/TRANSF	90,598	102,129

GENERAL FUND

TITLE	2025	2026
CREDITS	(101,400)	(101,400)
PARKS MAINTENANCE	<u>1,081,366</u>	<u>1,267,094</u>
SALARIES & FRINGES	186,347	256,763
SUPPLIES	13,500	14,500
CONTRACTUAL SERVICES	33,520	35,820
UTILITIES	69,366	69,610
INTERFUND CHARGE/TRANSF	1,800	1,800
CREDITS	(24,000)	(26,500)
SAWYER ARENA	<u>280,533</u>	<u>351,993</u>
SALARIES & FRINGES	34,030	35,457
SUPPLIES	10,500	11,500
CONTRACTUAL SERVICES	12,200	12,200
UTILITIES	35,961	36,096
INTERFUND CHARGE/TRANSF	5,500	5,500
PARKS & REC CENTER	<u>98,191</u>	<u>100,753</u>
SALARIES & FRINGES	239,981	262,279
SUPPLIES	20,250	22,000
CONTRACTUAL SERVICES	37,140	37,140
KIDS CAVE	<u>297,371</u>	<u>321,419</u>
PARKS & RECREATION	<u>3,192,787</u>	<u>3,618,730</u>
SALARIES & FRINGES	823,357	883,128
SUPPLIES	9,350	11,100
CONTRACTUAL SERVICES	18,010	14,105
INTERFUND CHARGE/TRANSF	8,000	7,150
MISCELLANEOUS	57,150	57,650
OUTLAY	20,000	30,000
ENGINEERING	<u>935,867</u>	<u>1,003,133</u>
SALARIES & FRINGES	1,301,637	1,343,732
SUPPLIES	1,031,396	1,079,172
CONTRACTUAL SERVICES	319,487	370,654
UTILITIES	1,131,093	1,132,058
INTERFUND CHARGE/TRANSF	10,700	10,700
MISCELLANEOUS	8,520	9,156
OUTLAY	34,400	36,500
CREDITS	(3,345,102)	(3,377,866)
FLEET MAINTENANCE	<u>492,131</u>	<u>604,106</u>

GENERAL FUND

TITLE	2025	2026
SALARIES & FRINGES	586,232	617,097
SUPPLIES	123,163	106,156
CONTRACTUAL SERVICES	67,410	50,410
UTILITIES	193,271	270,817
INTERFUND CHARGE/TRANSF	100,597	106,940
MISCELLANEOUS	500	900
CREDITS	(43,000)	(41,000)
ELECTRICAL	1,028,173	1,111,320
SALARIES & FRINGES	685,740	738,506
SUPPLIES	61,413	82,330
CONTRACTUAL SERVICES	24,936	27,090
UTILITIES	53,012	39,887
INTERFUND CHARGE/TRANSF	11,718	11,867
CREDITS	(15,000)	(15,000)
ADMINISTRATION	821,819	884,680
SALARIES & FRINGES	293,604	390,134
SUPPLIES	22,050	24,579
CONTRACTUAL SERVICES	63,469	61,569
UTILITIES	396	396
INTERFUND CHARGE/TRANSF	64,290	69,139
MISCELLANEOUS	200	200
FORESTRY	444,009	546,017
SALARIES & FRINGES	3,885,891	3,851,373
SUPPLIES	968,339	920,124
CONTRACTUAL SERVICES	386,528	412,071
INTERFUND CHARGE/TRANSF	1,411,460	1,447,794
MISCELLANEOUS	24,014	25,252
CREDITS	(104,000)	(105,200)
HIGHWAY	6,572,232	6,551,414
SALARIES & FRINGES	113,420	112,699
SUPPLIES	5,213	5,093
CONTRACTUAL SERVICES	79,606	82,553
UTILITIES	3,081	3,094
INTERFUND CHARGE/TRANSF	32,752	34,269
CEMETERIES	234,072	237,708
CONTRACTUAL SERVICES	2,170,836	2,305,521
INTERFUND CHARGE/TRANSF	56,000	48,000
SANITATION	2,226,836	2,353,521

GENERAL FUND

TITLE	2025	2026
PUBLIC SERVICES	12,755,139	13,291,899
CONTRACTUAL SERVICES	1,600	1,600
DEBT SERVICE	3,505,907	3,506,883
DEBT SERVICE	3,507,507	3,508,483
INTERFUND CHARGE/TRANSF	373,263	361,025
MISCELLANEOUS	616,425	524,528
TIFS	989,688	885,553
DEBT SERVICE & TIF	4,497,195	4,394,036
PENSION BONDS	2,913,598	3,000,251
GROUP LIFE	38,400	36,000
SALARIES & FRINGES	60,000	60,000
CREDITS	(40,367)	(32,831)
UNEMPLOYMENT	19,633	27,169
FRINGE BENEFITS	2,971,631	3,063,420
TRANSFER TO CAPITAL	976,000	1,470,250
COUNTY TAX	5,035,544	5,171,827
LIBRARY	2,067,759	2,206,739
CONTRACTUAL SERVICES	45,105	45,925
MISCELLANEOUS	80,500	88,000
OTHER AGENCIES	125,605	133,925
OTHER APPROPRIATIONS	8,204,908	8,982,741
SALARIES & FRINGES	46,560,989	48,568,771
SUPPLIES	10,789,931	11,400,397
DEBT SERVICE	2,180,000	2,380,000
SALARIES & FRINGES - ADULT ED	202,528	214,078
SUPPLIES - ADULT ED	60,495	63,945
EDUCATION	59,793,943	62,627,191
TOTAL EXPENDITURES	135,622,689	143,929,834

AIRPORT

TITLE	2025	2026
ESTIMATED REVENUE		
ADMINISTRATION	469,704	539,175
SECURITY/COMPLIANCE	42,000	111,324
AIRFIELD/GROUNDS MAINT	2,455,550	2,219,524
PETROLEUM/OILS/LUBRICAN	8,861,813	7,995,693
FACILITIES MAINTENANCE	4,850,012	4,024,300
ADVERTISING	50,000	50,000
BELOW WING-RAMP SERVICE	2,832,521	3,704,320
ABOVE WING-CUSTOMER SER	15,000	15,000
AIRCRAFT MECHANICS	162,000	178,948
EQUIPMENT MAINTENANCE	79,386	183,564
LEASED PROPERTIES	2,128,555	2,172,983
AIRPORT PARKING	3,145,495	4,463,833
TOTAL	25,092,036	25,658,664

EXPENDITURE BUDGET

SALARIES & FRINGES	1,106,411	1,259,673
SUPPLIES	11,700	24,600
CONTRACTUAL SERVICES	428,121	449,026
INTERFUND CHARGE/TRANSF	467,363	481,324
MISCELLANEOUS	19,090	17,890
OUTLAY	90,000	115,000
ADMINISTRATION	2,122,685	2,347,513
SALARIES & FRINGES	752,008	830,974
SUPPLIES	15,600	17,540
CONTRACTUAL SERVICES	61,086	76,663
UTILITIES	1,000	900
INTERFUND CHARGE/TRANSF	1,000	1,000
MISCELLANEOUS	9,540	8,800
OUTLAY	542,000	66,000
SECURITY/COMPLIANCE	1,382,234	1,001,877
SALARIES & FRINGES	586,384	621,650
SUPPLIES	4,200	3,800
CONTRACTUAL SERVICES	39,241	37,153
INTERFUND CHARGE/TRANSF	1,000	-
MISCELLANEOUS	3,440	3,100
DISPATCH	634,265	665,703

AIRPORT

TITLE	2025	2026
SALARIES & FRINGES	1,599,881	1,703,049
SUPPLIES	540,732	598,100
CONTRACTUAL SERVICES	194,945	224,751
UTILITIES	389,239	380,809
INTERFUND CHARGE/TRANSF	52,822	60,380
MISCELLANEOUS	10,010	4,350
OUTLAY	1,559,175	1,092,443
AIRFIELD/GROUND MAINT	4,346,804	4,063,882
SALARIES & FRINGES	391,761	425,075
SUPPLIES	59,650	88,020
CONTRACTUAL SERVICES	139,791	155,499
UTILITIES	84,899	95,070
INTERFUND CHARGE/TRANSF	500	-
MISCELLANEOUS	1,680	1,200
OUTLAY	265,000	90,000
PETROLEUM/OILS/LUBRICANTS	943,281	854,864
SALARIES & FRINGES	659,445	702,214
SUPPLIES	179,850	184,850
CONTRACTUAL SERVICES	1,103,748	1,199,558
UTILITIES	617,563	631,077
INTERFUND CHARGE/TRANSF	504,669	600,254
MISCELLANEOUS	4,940	4,000
OUTLAY	1,040,000	891,943
FACILITIES MAINTENANCE	4,110,215	4,213,896
SALARIES & FRINGES	272,195	294,282
SUPPLIES	10,000	8,500
CONTRACTUAL SERVICES	500,016	496,132
INTERFUND CHARGE/TRANSF	1,000	1,000
MISCELLANEOUS	1,260	1,100
MARKETING	784,471	801,014
SALARIES & FRINGES	2,505,485	2,748,370
SUPPLIES	42,420	42,420
CONTRACTUAL SERVICES	196,964	210,140
UTILITIES	247,363	230,249
INTERFUND CHARGE/TRANSF	6,000	6,000
MISCELLANEOUS	22,300	18,600
OUTLAY	630,000	770,000
BELOW WING-RAMP SERVICES	3,650,532	4,025,779

AIRPORT

TITLE	2025	2026
SALARIES & FRINGES	839,049	878,721
SUPPLIES	35,950	39,090
CONTRACTUAL SERVICES	110,314	118,709
INTERFUND CHARGE/TRANSF	1,000	800
MISCELLANEOUS	4,620	5,500
ABOVE WING-CUSTOMER SERVICE	990,933	1,042,820
SALARIES & FRINGES	430,814	532,291
SUPPLIES	6,175	7,020
CONTRACTUAL SERVICES	31,109	32,819
UTILITIES	1,500	1,350
INTERFUND CHARGE/TRANSF	200	300
MISCELLANEOUS	2,100	1,000
OUTLAY	80,000	-
AIRCRAFT MECHANICS	551,898	574,780
SALARIES & FRINGES	604,883	657,516
SUPPLIES	162,800	169,250
CONTRACTUAL SERVICES	78,356	80,959
UTILITIES	42,999	45,064
INTERFUND CHARGE/TRANSF	4,100	3,500
MISCELLANEOUS	2,820	2,300
OUTLAY	70,000	70,000
GSE MAINTENANCE	965,958	1,028,589
SUPPLIES	59,000	59,000
CONTRACTUAL SERVICES	328,530	345,837
UTILITIES	383,528	381,867
INTERFUND CHARGE/TRANSF	44,822	47,380
MISCELLANEOUS	162,954	180,651
OUTLAY	425,000	870,000
LEASED PROPERTIES	1,403,834	1,884,735
DEBT SERVICE	1,115,817	1,010,962
SALARIES & FRINGES	245,902	339,499
SUPPLIES	11,176	15,839
CONTRACTUAL SERVICES	291,166	341,707
UTILITIES	20,523	20,707
INTERFUND CHARGE/TRANSF	10,500	10,300
MISCELLANEOUS	-	33,684
OUTLAY	125,000	385,000

AIRPORT

TITLE	2025	2026
AIRPORT PARKING	704,267	1,146,736
SALARIES & FRINGES	535,158	540,196
SUPPLIES	9,750	9,750
CONTRACTUAL SERVICES	49,783	53,941
UTILITIES	13,500	13,000
MISCELLANEOUS	2,520	1,500
OPERATIONS/DUTY OFFICERS	610,711	618,387
SALARIES & FRINGES	97,584	115,390
SUPPLIES	24,025	37,025
CONTRACTUAL SERVICES	170,602	187,308
UTILITIES	1,500	1,200
MISCELLANEOUS	420	1,204
OUTLAY	480,000	35,000
SAFETY/ENVIRONMENTAL	774,131	377,127
TOTAL OPERATING	25,092,036	25,658,664
NON OPERATING	7,483,534	7,973,550
TOTAL	32,575,570	33,632,214

WASTEWATER TREATMENT PLANT

TITLE	2025	2026
ESTIMATED REVENUE		
INTEREST INCOME	-	-
SALE OF SALVAGE	2,500	2,500
DOMESTIC USERS	10,763,861	11,248,235
ABATEMENTS	(83,500)	(83,500)
CONTRACTED SERVICES	88,669	88,561
SEWER SURCHARGES	50,200	50,200
OTHER TOWNS/CITIES	321,540	321,540
INTEREST ON ACCT REC	80,000	80,000
STREET OPENING PERMITS	-	6,500
CONNECTION FEES	15,000	15,000
SALE OF SALVAGE	3,000	3,000
CONTRACTED SERVICES	10,000	10,000
UNASSIGNED FUND BALANCE	600,000	-
TOTAL	11,851,270	11,742,036

EXPENDITURE BUDGET

SALARIES & FRINGES	448,941	510,016
SUPPLIES	10,200	8,829
CONTRACTUAL SERVICES	92,588	115,000
INTERFUND CHARGE/TRANSF	190,581	196,276
MISCELLANEOUS	41,718	30,180
OUTLAY	1,500	1,500
ADMINISTRATION	785,528	861,801
SALARIES & FRINGES	1,171,187	1,145,917
SUPPLIES	556,355	479,486
CONTRACTUAL SERVICES	279,276	330,019
UTILITIES	916,069	1,080,870
INTERFUND CHARGE/TRANSF	22,818	24,494
MISCELLANEOUS	16,512	18,190
OUTLAY	1,170,000	780,400
STATION & PLANT OPERATION	4,132,217	3,859,376
SALARIES & FRINGES	852,036	961,545
SUPPLIES	170,798	158,298
CONTRACTUAL SERVICES	309,824	310,849
UTILITIES	6,000	6,700
INTERFUND CHARGE/TRANSF	1,502,100	1,343,100

WASTEWATER TREATMENT PLANT

TITLE	2025	2026
OUTLAY	2,000	98,000
LINE OPERATION & MAINTENANCE	2,842,758	2,878,492
COMPOSTING	834,077	805,900
DEBT SERVICE	3,154,810	3,221,202
SALARIES & FRINGES	90,330	103,165
SUPPLIES	4,050	4,600
CONTRACTUAL SERVICES	7,500	7,500
INDUSTRIAL PRETREAT PROGRAM	101,880	115,265
TOTAL OPERATING	11,851,270	11,742,036
NON OPERATING	1,278,340	1,520,230
TOTAL	13,129,610	13,262,266

STORMWATER

TITLE	2025	2026
ESTIMATED REVENUE		
TRUST & AGENCY	100,000	100,000
UNASSIGNED FUND BALANCE	202,839	201,503
STORMWATER UTILITY FEE	1,272,000	1,272,000
INTEREST INCOME	35,000	37,000
INTEREST ON ACCT REC	40,000	42,000
TOTAL	1,649,839	1,652,503
EXPENDITURE BUDGET		
SALARIES & FRINGES	108,342	118,400
SUPPLIES	6,850	4,850
CONTRACTUAL SERVICES	106,987	105,997
UTILITIES	100	100
INTERFUND CHARGE/TRANSF	3,350	5,750
MISCELLANEOUS	29,850	29,850
ADMINISTRATION	255,479	264,947
SUPPLIES	1,350	1,350
CONTRACTUAL SERVICES	48,500	48,500
INTERFUND CHARGE/TRANSF	187,000	197,000
MISCELLANEOUS	3,000	3,000
OPERATIONS & MAINT	239,850	249,850
SUPPLIES	500	500
CONTRACTUAL SERVICES	50,000	80,000
OUTLAY	10,000	10,000
MONITOR & DATA ANALYSIS	60,500	90,500
SALARIES & FRINGES	137,670	159,866
SUPPLIES	5,000	2,000
CONTRACTUAL SERVICES	32,000	32,000
INTERFUND CHARGE/TRANSF	1,500	500
OUTLAY	840,000	775,000
IMPROVEMENTS	1,016,170	969,366
DEBT SERVICE	77,840	77,840
TOTAL OPERATING	1,649,839	1,652,503

STORMWATER

TITLE	2025	2026
NON OPERATING	16,493	16,493
TOTAL	1,666,332	1,668,996

BASS PARK

TITLE	2025	2026
ESTIMATED REVENUE		
ADVERTISING	325,669	321,085
OFF STREET PARKING	107,158	106,628
TICKET REVENUE	110,259	113,025
DIRECT EVENT	477,340	460,106
ADVERTISING	544,750	574,750
AUDIO/VISUAL	43,150	43,600
CLUB SEAT	12,375	12,375
FACILITY FEE	236,752	246,035
CONVENIENCE FEE	353,775	285,240
FOOD & BEVERAGE	747,571	761,321
NOVELTY	36,706	36,035
CONCESSIONS	628,461	696,835
MISCELLANEOUS	36,250	43,750
RENTAL	186,000	169,000
DOWNTOWN TIF	1,368,013	1,419,296
ADVERTISING	184,000	184,000
ARENA FUND	1,289,309	1,400,000
TOTAL	6,687,538	6,873,081
EXPENDITURE BUDGET		
SALARIES & FRINGES	2,115,454	2,057,608
SUPPLIES	167,875	151,875
CONTRACTUAL SERVICES	831,434	868,934
UTILITIES	612,900	812,900
MISCELLANEOUS	7,655	7,655
CROSS INSURANCE CENTER	3,735,318	3,898,972
OWNER COSTS	91,407	111,973
DEBT SERVICE	2,860,813	2,862,136
TOTAL OPERATING	6,687,538	6,873,081
NON OPERATING	2,939,473	2,899,074
TOTAL	9,627,011	9,772,155

PARKING

TITLE	2025	2026
ESTIMATED REVENUE		
OFF STREET PARKING	301,270	80,108
LEASED SPACES	53,220	-
ABBOTT SQ PERMITS	117,680	287,597
ABBOTT SQ FEES	25,000	25,000
GARAGE PERMITS	373,680	306,504
GARAGE FEES	115,000	115,000
TICKETS	33,372	93,250
TOTAL	1,019,222	907,459
EXPENDITURE BUDGET		
SALARIES & FRINGES	330,578	351,035
SUPPLIES	5,202	8,784
CONTRACTUAL SERVICES	203,331	197,831
UTILITIES	41,665	46,970
INTERFUND CHARGE/TRANSF	68,000	68,000
DEBT SERVICE	20,836	21,455
OUTLAY	344,489	213,384
PARKING	1,014,101	907,459
TOTAL OPERATING	1,014,101	907,459
NON OPERATING	102,991	99,616
TOTAL	1,117,092	1,007,075

GOLF COURSE

TITLE	2025	2026
ESTIMATED REVENUE		
UNASSIGNED FUND BALANCE	48,904	43,259
CONCESSIONS	34,500	35,500
RESIDENT MEMBERSHIP	138,000	140,000
NONRESID MEMBERSHIP	122,000	132,000
GREENS FEES	340,000	409,000
GOLF CART FEES	280,000	310,000
INTEREST INCOME	10,000	3,000
TOTAL	<u>973,404</u>	<u>1,072,759</u>
EXPENDITURE BUDGET		
SALARIES & FRINGES	495,407	581,429
SUPPLIES	88,600	94,400
CONTRACTUAL SERVICES	64,500	77,700
UTILITIES	104,712	98,500
INTERFUND CHARGE/TRANSF	75,644	77,657
DEBT SERVICE	40,461	38,993
OUTLAY	104,080	104,080
GOLF COURSE	<u>973,404</u>	<u>1,072,759</u>
TOTAL OPERATING	<u>973,404</u>	<u>1,072,759</u>
NON OPERATING	<u>74,663</u>	<u>84,371</u>
TOTAL	<u>1,048,067</u>	<u>1,157,130</u>

ECONOMIC DEVELOPMENT

TITLE	2025	2026
ESTIMATED REVENUE		
UNASSIGNED FUND BALANCE	-	136,994
RENTAL	399,330	431,103
MISCELLANEOUS	9,900	27,521
INTEREST INCOME	14,000	14,000
TOTAL	423,230	609,618
EXPENDITURE BUDGET		
CONTRACTUAL SERVICES	102,029	102,028
UTILITIES	30,843	24,911
MISCELLANEOUS	10,847	34,647
DEBT SERVICE	195,750	195,432
OUTLAY	82,350	252,600
ECONOMIC DEVELOPMENT	421,819	609,618
TOTAL OPERATING	421,819	609,618
NON OPERATING	148,980	142,540
TOTAL	570,799	752,158